

FY 25 Operating Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund								
REVENUE								
Locations 110 - Central Instruction								
Function 00 - Revenue								
Sub-Function 00 - Revenues								
Level 9 - District Wide								
Program 000 - General Revenue								
30-110-00-00-9-000-61000	Sales Tax 1 Cent	4,176,482.04	4,876,051.90	4,518,864.28	3,061,699.12	3,864,330.00	3,870,780.00	6,450.00
30-110-00-00-9-000-61003	Sales Tax 1/8 Cent	440,909.30	513,483.22	513,926.28	381,124.48	552,047.00	552,968.00	921.00
30-110-00-00-9-000-61006	Basic Aid	11,499,191.00	11,014,754.34	11,529,293.00	13,292,027.75	12,340,641.00	15,388,751.00	3,048,110.00
30-110-00-00-9-000-61009	Vocational Education	173,826.00	172,168.00	238,061.00	247,525.72	237,649.00	332,091.00	94,442.00
30-110-00-00-9-000-61012	Gifted Education	122,148.00	120,983.00	124,699.00	129,656.13	124,483.00	142,643.00	18,160.00
30-110-00-00-9-000-61015	Special Education	1,284,904.00	1,272,650.00	1,394,358.00	1,449,792.48	1,391,942.00	1,749,608.00	357,666.00
30-110-00-00-9-000-61018	Textbooks (SOQ)	252,447.00	197,994.45	300,138.00	312,071.06	299,618.00	356,920.00	57,302.00
30-110-00-00-9-000-61021	Prevention, Intervention, Remediation	286,578.00	283,845.00	310,613.00	322,962.15	310,075.00	385,582.00	75,507.00
30-110-00-00-9-000-61024	English as 2nd Language	111,339.00	124,116.00	159,789.00	146,197.36	145,436.00	193,123.00	47,687.00
30-110-00-00-9-000-61027	Remedial Summer School-SOQ	24,260.00	191,651.00	70,495.00	49,266.00	107,211.00	59,821.00	(47,390.00)
30-110-00-00-9-000-61050	VRS Teacher Retirement Reimb-Instructional	1,606,717.00	1,603,027.00	1,691,368.00	1,758,609.79	1,688,437.00	1,823,158.00	134,721.00
30-110-00-00-9-000-61053	FICA Reimb - Instructional	690,607.00	688,673.00	725,520.00	754,363.45	724,262.00	846,944.00	122,682.00
30-110-00-00-9-000-61056	VRS Group Life Insurance Reimb - Instructional	49,329.00	48,859.00	52,147.00	54,219.93	52,056.00	60,178.00	8,122.00
30-110-00-00-9-000-61101	At Risk (Incentive Funded)	170,048.00	237,786.77	305,168.00	651,986.23	397,030.00	656,159.00	259,129.00
30-110-00-00-9-000-61104	Virginia Workplace Readiness Skills Assessment	973.81	945.91	1,101.71	970.59	1,225.00	1,225.00	.00
30-110-00-00-9-000-61110	Albuterol and Valved Holding Chambers Grant	.00	433.21	.00	.00	.00	.00	.00
30-110-00-00-9-000-61111	Supplemental GF Payments in Lieu of Food and Hygiene Tax	.00	.00	286,523.00	631,393.61	707,912.00	.00	(707,912.00)
30-110-00-00-9-000-61112	VPSA Technology Grant	206,000.00	206,000.00	206,000.00	.00	206,000.00	206,000.00	.00
30-110-00-00-9-000-61113	Compensation Supplement	.00	739,996.00	731,048.00	1,921,648.83	1,644,403.00	536,127.00	(1,108,276.00)
30-110-00-00-9-000-61114	Rebenchmarking Hold Harmless	.00	.00	442,198.17	306,200.59	334,037.00	.00	(334,037.00)
30-110-00-00-9-000-61115	Adult Education	.00	.00	.00	22,902.78	.00	49,443.00	49,443.00

FY 25 Operating Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund								
REVENUE								
Locations 110 - Central Instruction								
Function 00 - Revenue								
Sub-Function 00 - Revenues								
Level 9 - District Wide								
Program 000 - General Revenue								
30-110-00-00-9-000-61124	Homebound	5,844.72	2,845.33	6,334.00	287.90	5,895.00	595.00	(5,300.00)
30-110-00-00-9-000-61140	No Loss Funding	235,670.24	.00	.00	.00	.00	.00	.00
30-110-00-00-9-000-61141	No Loss COVID-19 Funding	49,971.76	.00	.00	.00	.00	.00	.00
30-110-00-00-9-000-61306	Regular Foster Care	114,715.00	119,453.00	71,302.00	24,132.67	203,682.00	234,880.00	31,198.00
30-110-00-00-9-000-61309	Textbooks (Lottery Funded)	.00	52,045.55	.00	.00	.00	.00	.00
30-110-00-00-9-000-61315	Early Reading Intervention	99,467.00	142,419.00	101,021.00	117,252.81	148,008.00	176,206.00	28,198.00
30-110-00-00-9-000-61318	Spec Ed - Regional Prog Tuition Reimb	417,917.06	426,844.06	442,320.00	402,052.36	447,020.00	559,944.00	112,924.00
30-110-00-00-9-000-61321	Career & Technical Ed - Equipment	6,656.79	11,569.13	12,935.67	11,812.72	13,385.00	12,936.00	(449.00)
30-110-00-00-9-000-61322	CTE Equipment School Divisions High Demand	5,150.34	.00	.00	.00	.00	.00	.00
30-110-00-00-9-000-61327	Spec Ed - Foster Care	142,805.00	125,665.87	147,106.04	67,125.00	.00	.00	.00
30-110-00-00-9-000-61330	At Risk (Lottery Funded)	169,520.00	199,659.23	336,103.00	.00	248,794.00	557,847.00	309,053.00
30-110-00-00-9-000-61336	K-3 Primary Class Size Reduction	239,225.00	231,238.00	202,036.00	154,792.63	208,687.00	234,628.00	25,941.00
30-110-00-00-9-000-61342	Mentor Teacher Program	675.00	693.00	699.00	404.19	693.00	494.00	(199.00)
30-110-00-00-9-000-61354	Industry Certification Costs	5,778.28	4,200.42	4,752.51	4,186.91	7,275.00	7,275.00	.00
30-110-00-00-9-000-61355	CTE STEM-H Industry Credentials	1,577.50	1,532.31	1,784.69	1,572.29	2,000.00	2,000.00	.00
30-110-00-00-9-000-61357	Project Graduation - Senior Year	6,399.00	6,922.00	6,899.00	5,644.63	6,899.00	6,626.00	(273.00)
30-110-00-00-9-000-61363	SOL Algebra Readiness Grant	43,440.00	43,321.00	47,790.00	40,987.63	45,230.00	69,395.00	24,165.00
30-110-00-00-9-000-61369	Supplemental Lottery Per Pupil Allocation	979,576.00	945,539.00	915,948.00	855,308.10	918,350.00	1,080,502.00	162,152.00
30-110-00-00-9-000-61370	Learning Loss PPA	113,878.00	.00	.00	.00	.00	.00	.00
30-110-00-00-9-000-61400	Natl Board Certification Bonus	72,500.00	60,000.00	62,500.00	52,500.00	.00	62,500.00	62,500.00
30-110-00-00-9-000-61415	DMAS State Healthcare - Medicaid	66,671.42	51,477.16	38,343.69	37,109.29	10,000.00	10,000.00	.00

FY 25 Operating Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund								
REVENUE								
Locations 110 - Central Instruction								
Function 00 - Revenue								
Sub-Function 00 - Revenues								
Level 9 - District Wide								
Program 000 - General Revenue								
30-110-00-00-9-000-61420	E-Rate Services	3,242.28	1,006.92	.00	.00	.00	.00	.00
30-110-00-00-9-000-61530	DERA National Grant 66.039	.00	20,000.00	.00	.00	.00	.00	.00
30-110-00-00-9-000-61550	ARPA Bonus Payments to School Divisions	.00	.00	387,066.34	.00	.00	.00	.00
30-110-00-00-9-000-63018	Inception of Lease - Other Financing Source	.00	.00	131,663.14	.00	.00	.00	.00
30-110-00-00-9-000-63019	Inception of Subscriptions - Other Financing Sources	.00	.00	131,496.76	.00	.00	.00	.00
30-110-00-00-9-000-63020	Sale Of Property/Equipment	20,206.34	24,689.45	14,342.62	8,792.56	.00	.00	.00
30-110-00-00-9-000-63050	Miscellaneous Income	14,867.01	76,764.26	3,537.41	46,615.90	20,000.00	20,000.00	.00
30-110-00-00-9-000-63105	Rke Valley Regional Board Reimb	187,447.61	.00	.00	.00	.00	.00	.00
30-110-00-00-9-000-63115	Alternative Ed Program Reimbursement	84,448.00	90,176.00	93,561.00	.00	101,970.00	69,569.00	(32,401.00)
30-110-00-00-9-000-63200	Tuition - Non Resident Day Student	170,847.47	181,260.64	179,049.96	139,533.66	175,000.00	195,000.00	20,000.00
30-110-00-00-9-000-63203	Tuition - Non Resident ISN	37,103.06	36,599.36	.00	240.80	.00	.00	.00
30-110-00-00-9-000-63210	Tuition - Summer School	39,846.00	29,676.00	4,752.50	25,605.00	25,000.00	25,000.00	.00
30-110-00-00-9-000-63215	VWCC - Dual Enrollment Reimb	107,403.55	57,545.50	40,057.50	59,791.00	110,000.00	60,000.00	(50,000.00)
30-110-00-00-9-000-63230	Driver Education Fees	24,755.00	20,027.50	23,375.00	20,398.00	30,000.00	30,000.00	.00
30-110-00-00-9-000-63235	AP Exam Fees	1,504.00	783.00	402.00	178.00	.00	.00	.00
30-110-00-00-9-000-63245	Technology Use Fees	8,890.00	860.00	2,260.00	1,605.00	.00	.00	.00
30-110-00-00-9-000-63590	School Bus Pupil Transportation	8,284.39	53,646.94	88,799.56	78,223.13	.00	.00	.00
30-110-00-00-9-000-63595	School Bus Operation Other Income	.00	1,198.61	4,484.46	5,352.81	.00	.00	.00
30-110-00-00-9-000-63598	Facilities Rental	9,775.00	13,350.00	22,926.42	23,330.68	10,000.00	10,000.00	.00
30-110-00-00-9-000-63599	Broadband Lease	24,013.77	24,735.26	25,474.00	24,023.23	25,804.00	27,372.00	1,568.00
30-110-00-00-9-000-63601	Insurance Adj/Refunds/Rebates	18,682.08	324,923.01	34,185.64	43,425.39	5,000.00	5,000.00	.00

FY 25 Operating Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund								
REVENUE								
Locations 110 - Central Instruction								
Function 00 - Revenue								
Sub-Function 00 - Revenues								
Level 9 - District Wide								
Program 000 - General Revenue								
30-110-00-00-9-000-63610	Lease Revenue	.00	.00	24,099.09	.00	.00	.00	.00
30-110-00-00-9-000-63611	Lease Interest Revenue	.00	.00	16,347.14	.00	.00	.00	.00
30-110-00-00-9-000-63612	Lease Revenue Offset	.00	.00	(25,412.00)	.00	.00	.00	.00
30-110-00-00-9-000-69999	Contingencies	.00	.00	.00	.00	.00	50,000.00	50,000.00
Program 000 - General Revenue Totals		\$24,634,512.82	\$25,676,084.31	\$27,201,653.58	\$27,746,902.34	\$27,897,486.00	\$30,719,290.00	\$2,821,804.00
Level 9 - District Wide Totals		\$24,634,512.82	\$25,676,084.31	\$27,201,653.58	\$27,746,902.34	\$27,897,486.00	\$30,719,290.00	\$2,821,804.00
Sub-Function 00 - Revenues Totals		\$24,634,512.82	\$25,676,084.31	\$27,201,653.58	\$27,746,902.34	\$27,897,486.00	\$30,719,290.00	\$2,821,804.00
Function 00 - Revenue Totals		\$24,634,512.82	\$25,676,084.31	\$27,201,653.58	\$27,746,902.34	\$27,897,486.00	\$30,719,290.00	\$2,821,804.00
Locations 110 - Central Instruction Totals		\$24,634,512.82	\$25,676,084.31	\$27,201,653.58	\$27,746,902.34	\$27,897,486.00	\$30,719,290.00	\$2,821,804.00
Locations 170 - Non-Departmental								
Function 67 - Debt Service & Fund Transfers								
Sub-Function 67 - Debt Service & Transfers								
Level 9 - District Wide								
Program 720 - Intra Agency Fund								
30-170-67-67-9-720-63005	Transfer From General Fund	20,194,621.00	20,897,899.00	21,797,899.00	22,896,130.00	21,797,899.00	23,781,130.00	1,983,231.00
30-170-67-67-9-720-63006	Transfer From General Fund-Meals Tax	27,963.95	21,712.86	258,012.04	.00	.00	.00	.00
30-170-67-67-9-720-63010	Appropriated from Fund Balance	.00	.00	.00	.00	1,098,231.00	.00	(1,098,231.00)
Program 720 - Intra Agency Fund Totals		\$20,222,584.95	\$20,919,611.86	\$22,055,911.04	\$22,896,130.00	\$22,896,130.00	\$23,781,130.00	\$885,000.00
Level 9 - District Wide Totals		\$20,222,584.95	\$20,919,611.86	\$22,055,911.04	\$22,896,130.00	\$22,896,130.00	\$23,781,130.00	\$885,000.00
Sub-Function 67 - Debt Service & Transfers Totals		\$20,222,584.95	\$20,919,611.86	\$22,055,911.04	\$22,896,130.00	\$22,896,130.00	\$23,781,130.00	\$885,000.00
Function 67 - Debt Service & Fund Transfers Totals		\$20,222,584.95	\$20,919,611.86	\$22,055,911.04	\$22,896,130.00	\$22,896,130.00	\$23,781,130.00	\$885,000.00
Locations 170 - Non-Departmental Totals		\$20,222,584.95	\$20,919,611.86	\$22,055,911.04	\$22,896,130.00	\$22,896,130.00	\$23,781,130.00	\$885,000.00
REVENUE TOTALS		\$44,857,097.77	\$46,595,696.17	\$49,257,564.62	\$50,643,032.34	\$50,793,616.00	\$54,500,420.00	\$3,706,804.00

FY 25 Operating Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund								
EXPENSE								
Locations 110 - Central Instruction								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 2 - Elementary								
Program 110 - Regular Instruction								
30-110-61-10-2-110-71167	Compensation-Kindergarten Registration	2,048.50	1,695.75	4,649.25	2,866.16	4,860.00	4,860.00	.00
30-110-61-10-2-110-72100	FICA	156.77	129.72	738.16	219.24	372.00	372.00	.00
30-110-61-10-2-110-73037	Contractual Services - Other	.00	.00	.00	2,173,315.70	.00	.00	.00
30-110-61-10-2-110-73190	Safe Splash Program YMCA	.00	2,400.00	2,400.00	2,400.00	2,400.00	2,400.00	.00
30-110-61-10-2-110-73285	Strings Program	.00	750.00	300.00	696.00	2,250.00	2,250.00	.00
30-110-61-10-2-110-75529	Travel-Itinerant	.00	12.68	10.50	.00	.00	.00	.00
30-110-61-10-2-110-76070	Parent Involvement	.00	.00	.00	233.73	500.00	500.00	.00
30-110-61-10-2-110-76130	Textbooks	148,133.44	81,740.78	68,084.40	97,015.43	65,375.00	190,102.00	124,727.00
30-110-61-10-2-110-76210	Character Education	.00	.00	1,609.47	1,302.78	1,100.00	1,100.00	.00
30-110-61-10-2-110-76250	Enrichment	109,155.76	15,251.14	16,832.40	6,056.89	13,900.00	13,900.00	.00
30-110-61-10-2-110-76265	Family Life	.00	.00	.00	.00	100.00	100.00	.00
30-110-61-10-2-110-76370	Reading Intervention	9,269.97	6,832.72	10,077.62	9,060.76	9,320.00	9,320.00	.00
30-110-61-10-2-110-79999	Contingencies	.00	.00	.00	.00	.00	50,000.00	50,000.00
Program 110 - Regular Instruction Totals		\$268,764.44	\$108,812.79	\$104,701.80	\$2,293,166.69	\$100,177.00	\$274,904.00	\$174,727.00
Program 111 - Remedial-School Day								
30-110-61-10-2-111-71120	Compensation-Instructional Salaries	.00	.00	1,617.00	1,441.00	.00	9,152.00	9,152.00
30-110-61-10-2-111-72100	FICA	.00	.00	123.74	110.28	.00	701.00	701.00
Program 111 - Remedial-School Day Totals		\$0.00	\$0.00	\$1,740.74	\$1,551.28	\$0.00	\$9,853.00	\$9,853.00
Program 115 - Testing								
30-110-61-10-2-115-71120	Compensation-Instructional Salaries	17.00	34.00	17.00	.00	400.00	400.00	.00
30-110-61-10-2-115-72100	FICA	1.30	2.60	1.30	.00	31.00	31.00	.00
30-110-61-10-2-115-73205	Software Licensing Fees	21,756.20	29,585.86	28,778.36	4,860.00	61,085.00	61,085.00	.00

FY 25 Operating Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund								
EXPENSE								
Locations 110 - Central Instruction								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 2 - Elementary								
Program 115 - Testing								
30-110-61-10-2-115-73225	Professional Development - Conferences	1,676.28	3,002.70	2,648.00	865.80	550.00	550.00	.00
30-110-61-10-2-115-76455	Testing Materials-Assessment	15,594.63	100.52	4,315.71	846.56	500.00	500.00	.00
	Program 115 - Testing Totals	\$39,045.41	\$32,725.68	\$35,760.37	\$6,572.36	\$62,566.00	\$62,566.00	\$0.00
Program 120 - Special Education								
30-110-61-10-2-120-71146	Compensation - ELL	56,208.00	66,979.75	104,429.92	77,892.14	112,347.00	168,718.00	56,371.00
30-110-61-10-2-120-71153	Compensation-Instructional Asst ELL	.00	.00	.00	664.50	.00	.00	.00
30-110-61-10-2-120-71200	Compensation-OT	12.52	.00	.00	.00	.00	.00	.00
30-110-61-10-2-120-71665	Bonus Payments To Teachers	3,096.00	.00	6,966.00	.00	.00	.00	.00
30-110-61-10-2-120-72100	FICA	4,434.08	4,892.53	8,368.78	5,696.38	8,595.00	12,907.00	4,312.00
30-110-61-10-2-120-72210	VRS Pension Contribution	.00	.00	8,447.90	8,105.65	.00	19,629.00	19,629.00
30-110-61-10-2-120-72220	VRS Hybrid Pension Contribution	7,143.53	7,609.60	8,100.90	6,905.52	18,672.00	8,412.00	(10,260.00)
30-110-61-10-2-120-72300	Group Health and Dental Insurance	1,854.84	8,188.47	15,591.44	14,393.56	7,440.00	7,440.00	.00
30-110-61-10-2-120-72400	VRS Group Life Insurance	575.97	613.50	1,334.20	1,137.36	1,505.00	2,261.00	756.00
30-110-61-10-2-120-72510	Hybrid Disability Insurance	102.33	109.00	116.00	98.88	.00	.00	.00
30-110-61-10-2-120-72750	VRS Retiree Health Care Credit	520.04	554.00	1,204.80	1,027.04	1,359.00	2,041.00	682.00
30-110-61-10-2-120-73010	Autism Support Services	26,868.28	27,848.75	76,020.31	24,789.39	20,600.00	20,600.00	.00
30-110-61-10-2-120-73037	Contractual Services - Other	3,382.60	3,298.40	3,287.95	145,806.67	23,000.00	23,000.00	.00
30-110-61-10-2-120-73255	Professional Development	.00	5,282.51	1,509.29	.00	5,000.00	5,000.00	.00
30-110-61-10-2-120-73275	Therapeutic Services -Sp Ed	178,048.88	155,886.04	174,009.12	160,658.95	149,716.00	149,716.00	.00
30-110-61-10-2-120-75529	Travel-Itinerant	.00	.00	.00	.00	500.00	500.00	.00
30-110-61-10-2-120-76431	Special Ed - General	18,761.87	11,026.56	10,685.81	20,492.37	13,610.00	13,610.00	.00

FY 25 Operating Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund								
EXPENSE								
Locations 110 - Central Instruction								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 2 - Elementary								
Program 120 - Special Education								
30-110-61-10-2-120-76438	Supplies - EL	2,448.47	3,189.65	4,140.36	3,698.41	5,000.00	5,000.00	.00
30-110-61-10-2-120-76455	Testing Materials-Assessment	3,344.15	4,115.88	4,800.06	18.99	4,000.00	4,000.00	.00
	Program 120 - Special Education Totals	\$306,801.56	\$299,594.64	\$429,012.84	\$471,385.81	\$371,344.00	\$442,834.00	\$71,490.00
Program 123 - ELL								
30-110-61-10-2-123-71146	Compensation - ELL	.00	.00	.00	8,747.15	.00	.00	.00
30-110-61-10-2-123-72100	FICA	.00	.00	.00	639.86	.00	.00	.00
30-110-61-10-2-123-72220	VRS Hybrid Pension Contribution	.00	.00	.00	867.27	.00	.00	.00
30-110-61-10-2-123-72300	Group Health and Dental Insurance	.00	.00	.00	1,454.00	.00	.00	.00
30-110-61-10-2-123-72400	VRS Group Life Insurance	.00	.00	.00	142.84	.00	.00	.00
30-110-61-10-2-123-72510	Hybrid Disability Insurance	.00	.00	.00	12.42	.00	.00	.00
30-110-61-10-2-123-72750	VRS Retiree Health Care Credit	.00	.00	.00	128.98	.00	.00	.00
	Program 123 - ELL Totals	\$0.00	\$0.00	\$0.00	\$11,992.52	\$0.00	\$0.00	\$0.00
Program 127 - Regional Sp Ed Program								
30-110-61-10-2-127-73297	Tuition - Regional Sp Ed Program	.00	.00	.00	38,386.29	.00	30,000.00	30,000.00
	Program 127 - Regional Sp Ed Program Totals	\$0.00	\$0.00	\$0.00	\$38,386.29	\$0.00	\$30,000.00	\$30,000.00
Program 128 - Risk Reduction								
30-110-61-10-2-128-71120	Compensation-Instructional Salaries	190.00	635.25	8,952.67	7,947.55	200.00	200.00	.00
30-110-61-10-2-128-71151	Compensation-Instructional Asst	.00	2,897.82	12,708.17	17,511.61	8,757.00	9,379.00	622.00
30-110-61-10-2-128-72100	FICA	14.54	270.29	1,597.75	1,947.63	685.00	733.00	48.00
30-110-61-10-2-128-73037	Contractual Services - Other	.00	.00	.00	2,200.00	.00	.00	.00
	Program 128 - Risk Reduction Totals	\$204.54	\$3,803.36	\$23,258.59	\$29,606.79	\$9,642.00	\$10,312.00	\$670.00

FY 25 Operating Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund								
EXPENSE								
Locations 110 - Central Instruction								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 2 - Elementary								
Program 140 - Gifted								
30-110-61-10-2-140-71120	Compensation-Instructional Salaries	60,418.54	63,516.60	63,864.96	58,021.31	63,865.00	63,435.00	(430.00)
30-110-61-10-2-140-71665	Bonus Payments To Teachers	1,393.20	.00	1,393.20	.00	.00	.00	.00
30-110-61-10-2-140-72100	FICA	4,152.21	4,595.38	4,898.03	4,115.61	4,886.00	4,853.00	(33.00)
30-110-61-10-2-140-72210	VRS Pension Contribution	10,047.29	10,556.50	10,614.40	9,448.93	10,614.00	10,543.00	(71.00)
30-110-61-10-2-140-72300	Group Health and Dental Insurance	8,355.72	8,051.32	8,576.16	9,008.58	8,860.00	8,860.00	.00
30-110-61-10-2-140-72400	VRS Group Life Insurance	810.02	851.10	855.80	761.84	856.00	850.00	(6.00)
30-110-61-10-2-140-72750	VRS Retiree Health Care Credit	731.52	768.60	772.80	687.96	773.00	768.00	(5.00)
30-110-61-10-2-140-76280	Gifted	6,956.39	5,519.64	6,225.34	8,083.83	5,600.00	5,600.00	.00
	Program 140 - Gifted Totals	\$92,864.89	\$93,859.14	\$97,200.69	\$90,128.06	\$95,454.00	\$94,909.00	(\$545.00)
	Level 2 - Elementary Totals	\$707,680.84	\$538,795.61	\$691,675.03	\$2,942,789.80	\$639,183.00	\$925,378.00	\$286,195.00
Level 3 - Secondary								
Program 110 - Regular Instruction								
30-110-61-10-3-110-73018	Career - Tech Testing	8,329.59	6,558.64	7,638.91	6,729.79	29,500.00	29,500.00	.00
30-110-61-10-3-110-73037	Contractual Services - Other	.00	.00	175.00	512,471.02	7,500.00	7,500.00	.00
30-110-61-10-3-110-73050	Drivers Education Services	33,840.00	68,460.00	82,778.00	53,910.00	95,873.00	95,873.00	.00
30-110-61-10-3-110-73162	Subscription Offset	.00	.00	(53,413.09)	.00	.00	.00	.00
30-110-61-10-3-110-73295	Tuition VWCC	99,887.29	70,735.10	46,001.43	71,962.20	175,000.00	160,000.00	(15,000.00)
30-110-61-10-3-110-76035	CPR/AED Recertification	.00	202.49	.00	.00	800.00	800.00	.00
30-110-61-10-3-110-76042	Distinguished Scholars	33,500.00	27,265.30	26,500.00	25,000.00	28,000.00	28,000.00	.00
30-110-61-10-3-110-76070	Parent Involvement	.00	.00	.00	.00	250.00	250.00	.00
30-110-61-10-3-110-76130	Textbooks	62,293.41	22,904.62	152,887.68	37,767.23	71,298.00	152,888.00	81,590.00
30-110-61-10-3-110-76250	Enrichment	100.00	90.00	164.46	1,912.00	.00	.00	.00

FY 25 Operating Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund								
EXPENSE								
Locations	110 - Central Instruction							
Function	61 - Instruction							
Sub-Function	10 - Classroom Instruction							
Level	3 - Secondary							
Program	110 - Regular Instruction							
30-110-61-10-3-110-76345	Mathematics	.00	.00	113.85	.00	.00	.00	.00
30-110-61-10-3-110-78075	Inception of Subscription - Capital Outlay	.00	.00	53,413.09	.00	.00	.00	.00
	Program 110 - Regular Instruction Totals	\$237,950.29	\$196,216.15	\$316,259.33	\$709,752.24	\$408,221.00	\$474,811.00	\$66,590.00
Program	111 - Remedial-School Day							
30-110-61-10-3-111-71120	Compensation-Instructional Salaries	.00	.00	687.50	913.00	.00	2,684.00	2,684.00
30-110-61-10-3-111-72100	FICA	.00	.00	52.60	69.83	.00	206.00	206.00
30-110-61-10-3-111-73037	Contractual Services - Other	580.00	1,236.00	2,155.00	1,755.00	6,899.00	6,626.00	(273.00)
	Program 111 - Remedial-School Day Totals	\$580.00	\$1,236.00	\$2,895.10	\$2,737.83	\$6,899.00	\$9,516.00	\$2,617.00
Program	115 - Testing							
30-110-61-10-3-115-71120	Compensation-Instructional Salaries	3,608.25	1,487.50	743.75	1,096.50	3,500.00	3,500.00	.00
30-110-61-10-3-115-72100	FICA	276.04	113.81	56.91	83.88	268.00	268.00	.00
30-110-61-10-3-115-73205	Software Licensing Fees	17,262.15	13,185.30	9,528.21	7,379.64	18,565.00	18,565.00	.00
30-110-61-10-3-115-73225	Professional Development - Conferences	227.13	.00	32.00	139.57	1,000.00	1,000.00	.00
30-110-61-10-3-115-76455	Testing Materials-Assessment	3,430.72	1,945.76	14,592.54	1,297.60	14,820.00	14,820.00	.00
	Program 115 - Testing Totals	\$24,804.29	\$16,732.37	\$24,953.41	\$9,997.19	\$38,153.00	\$38,153.00	\$0.00
Program	120 - Special Education							
30-110-61-10-3-120-71110	Compensation-Administrative	30,639.46	38,987.78	30,784.13	31,511.42	35,897.00	38,445.00	2,548.00
30-110-61-10-3-120-71146	Compensation - ELL	18,366.25	61,419.49	62,824.00	54,732.82	62,379.00	66,781.00	4,402.00
30-110-61-10-3-120-71153	Compensation-Instructional Asst ELL	.00	.00	.00	390.00	.00	.00	.00
30-110-61-10-3-120-71665	Bonus Payments To Teachers	774.00	.00	774.00	.00	.00	.00	.00
30-110-61-10-3-120-72100	FICA	3,810.77	7,601.16	7,033.59	6,583.45	7,518.00	8,050.00	532.00
30-110-61-10-3-120-72210	VRS Pension Contribution	4,609.02	15,162.70	16,333.47	14,008.37	16,333.00	17,489.00	1,156.00

FY 25 Operating Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund								
EXPENSE								
Locations 110 - Central Instruction								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 3 - Secondary								
Program 120 - Special Education								
30-110-61-10-3-120-72220	VRS Hybrid Pension Contribution	2.60	.00	.00	.00	.00	.00	.00
30-110-61-10-3-120-72300	Group Health and Dental Insurance	.00	8,961.48	8,886.52	7,717.60	8,667.00	8,667.00	.00
30-110-61-10-3-120-72400	VRS Group Life Insurance	371.12	1,222.50	1,316.93	1,129.48	1,317.00	1,410.00	93.00
30-110-61-10-3-120-72750	VRS Retiree Health Care Credit	335.61	1,103.90	1,189.19	1,019.90	1,189.00	1,273.00	84.00
30-110-61-10-3-120-73010	Autism Support Services	450.00	5,228.75	3,487.50	2,226.70	5,000.00	5,000.00	.00
30-110-61-10-3-120-73037	Contractual Services - Other	.00	.00	.00	30,397.03	.00	.00	.00
30-110-61-10-3-120-73255	Professional Development	.00	1,131.97	5,128.63	.00	2,498.00	2,498.00	.00
30-110-61-10-3-120-73275	Therapeutic Services -Sp Ed	39,386.77	51,746.24	56,033.85	44,684.34	52,572.00	52,572.00	.00
30-110-61-10-3-120-73810	Tuition - Other Entities In-State	.00	.00	.00	7,546.45	.00	12,227.00	12,227.00
30-110-61-10-3-120-76431	Special Ed - General	1,400.72	4,208.79	7,594.12	17,094.17	1,200.00	1,200.00	.00
30-110-61-10-3-120-76438	Supplies - EL	496.37	1,377.59	1,551.24	494.08	1,250.00	1,250.00	.00
30-110-61-10-3-120-76455	Testing Materials-Assessment	628.82	(628.82)	.00	.00	.00	.00	.00
	Program 120 - Special Education Totals	\$101,271.51	\$197,523.53	\$202,937.17	\$219,535.81	\$195,820.00	\$216,862.00	\$21,042.00
Program 121 - Alternative Education								
30-110-61-10-3-121-71120	Compensation-Instructional Salaries	47,493.04	53,249.04	56,526.00	54,493.93	156,526.00	116,300.00	(40,226.00)
30-110-61-10-3-121-71151	Compensation-Instructional Asst	23,437.33	27,141.18	30,372.97	12,172.68	30,335.00	26,297.00	(4,038.00)
30-110-61-10-3-121-72100	FICA	5,285.24	5,876.51	6,127.70	4,888.98	14,295.00	10,909.00	(3,386.00)
30-110-61-10-3-121-72210	VRS Pension Contribution	3,930.53	4,560.70	5,041.80	874.12	18,634.00	7,110.00	(11,524.00)
30-110-61-10-3-121-72220	VRS Hybrid Pension Contribution	7,902.63	8,850.00	9,394.60	8,989.40	12,422.00	16,590.00	4,168.00
30-110-61-10-3-121-72300	Group Health and Dental Insurance	13,671.54	16,831.52	19,124.96	11,518.30	9,943.00	9,943.00	.00
30-110-61-10-3-121-72400	VRS Group Life Insurance	954.08	1,081.20	1,163.90	795.25	2,504.00	1,911.00	(593.00)

FY 25 Operating Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund								
EXPENSE								
Locations 110 - Central Instruction								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 3 - Secondary								
Program 121 - Alternative Education								
30-110-61-10-3-121-72510	Hybrid Disability Insurance	113.18	126.70	134.50	128.72	155.00	155.00	.00
30-110-61-10-3-121-72750	VRS Retiree Health Care Credit	861.52	976.30	1,051.10	718.09	2,261.00	1,725.00	(536.00)
30-110-61-10-3-121-76435	Supplies - Instructional	.00	.00	.00	468.44	.00	4,000.00	4,000.00
	Program 121 - Alternative Education Totals	\$103,649.09	\$118,693.15	\$128,937.53	\$95,047.91	\$247,075.00	\$194,940.00	(\$52,135.00)
Program 122 - Dropout Prevention								
30-110-61-10-3-122-71120	Compensation-Instructional Salaries	17,550.59	19,293.80	23,351.20	22,599.10	23,269.00	24,920.00	1,651.00
30-110-61-10-3-122-71665	Bonus Payments To Teachers	4,644.00	.00	4,644.00	.00	.00	.00	.00
30-110-61-10-3-122-72100	FICA	1,295.56	1,070.91	1,816.64	1,387.29	1,780.00	1,906.00	126.00
30-110-61-10-3-122-72210	VRS Pension Contribution	.00	.00	.00	.00	3,867.00	.00	(3,867.00)
30-110-61-10-3-122-72220	VRS Hybrid Pension Contribution	2,947.63	3,246.40	3,867.30	3,695.05	.00	4,142.00	4,142.00
30-110-61-10-3-122-72300	Group Health and Dental Insurance	7,150.80	7,818.40	8,879.68	8,471.54	6,960.00	6,960.00	.00
30-110-61-10-3-122-72400	VRS Group Life Insurance	237.68	261.80	311.80	297.91	312.00	334.00	22.00
30-110-61-10-3-122-72510	Hybrid Disability Insurance	42.20	46.50	55.40	52.89	.00	60.00	60.00
30-110-61-10-3-122-72750	VRS Retiree Health Care Credit	214.60	236.40	281.60	268.99	282.00	302.00	20.00
	Program 122 - Dropout Prevention Totals	\$34,083.06	\$31,974.21	\$43,207.62	\$36,772.77	\$36,470.00	\$38,624.00	\$2,154.00
Program 123 - ELL								
30-110-61-10-3-123-71110	Compensation-Administrative	.00	.00	.00	3,203.75	.00	.00	.00
30-110-61-10-3-123-71146	Compensation - ELL	.00	.00	.00	5,565.08	.00	.00	.00
30-110-61-10-3-123-72100	FICA	.00	.00	.00	663.23	.00	.00	.00
30-110-61-10-3-123-72210	VRS Pension Contribution	.00	.00	.00	1,690.77	.00	.00	.00
30-110-61-10-3-123-72300	Group Health and Dental Insurance	.00	.00	.00	771.76	.00	.00	.00
30-110-61-10-3-123-72400	VRS Group Life Insurance	.00	.00	.00	136.32	.00	.00	.00

FY 25 Operating Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund								
EXPENSE								
Locations 110 - Central Instruction								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 3 - Secondary								
Program 123 - ELL								
30-110-61-10-3-123-72750	VRS Retiree Health Care Credit	.00	.00	.00	123.10	.00	.00	.00
	Program 123 - ELL Totals	\$0.00	\$0.00	\$0.00	\$12,154.01	\$0.00	\$0.00	\$0.00
Program 128 - Risk Reduction								
30-110-61-10-3-128-71120	Compensation-Instructional Salaries	926.29	1,609.47	24,929.43	12,631.50	20,142.00	20,142.00	.00
30-110-61-10-3-128-71151	Compensation-Instructional Asst	.00	11.00	274.48	274.48	.00	.00	.00
30-110-61-10-3-128-72100	FICA	70.86	124.00	1,928.12	987.32	1,541.00	1,541.00	.00
30-110-61-10-3-128-73037	Contractual Services - Other	26,983.50	25,144.14	24,460.88	13,411.72	30,600.00	30,600.00	.00
30-110-61-10-3-128-75529	Travel-Itinerant	.00	150.11	.00	.00	500.00	500.00	.00
30-110-61-10-3-128-76435	Supplies - Instructional	12,609.77	4,937.38	7,022.37	4,140.41	20,000.00	16,000.00	(4,000.00)
	Program 128 - Risk Reduction Totals	\$40,590.42	\$31,976.10	\$58,615.28	\$31,445.43	\$72,783.00	\$68,783.00	(\$4,000.00)
Program 140 - Gifted								
30-110-61-10-3-140-71120	Compensation-Instructional Salaries	20,139.49	21,172.20	21,288.24	19,340.39	21,288.00	21,145.00	(143.00)
30-110-61-10-3-140-71665	Bonus Payments To Teachers	464.40	.00	464.40	.00	.00	.00	.00
30-110-61-10-3-140-72100	FICA	1,384.12	1,531.64	1,632.77	1,371.90	1,629.00	1,618.00	(11.00)
30-110-61-10-3-140-72210	VRS Pension Contribution	3,349.12	3,518.80	3,538.10	3,149.63	3,538.00	3,514.00	(24.00)
30-110-61-10-3-140-72300	Group Health and Dental Insurance	2,785.24	2,683.72	2,858.70	3,002.92	5,360.00	5,360.00	.00
30-110-61-10-3-140-72400	VRS Group Life Insurance	270.03	283.70	285.20	253.98	285.00	283.00	(2.00)
30-110-61-10-3-140-72750	VRS Retiree Health Care Credit	243.84	256.20	257.60	229.31	258.00	256.00	(2.00)
30-110-61-10-3-140-73300	Tuition-Gov School	51,865.00	52,220.00	78,287.00	42,730.00	84,960.00	84,960.00	.00
30-110-61-10-3-140-76280	Gifted	67.89	916.58	250.68	262.82	1,500.00	1,500.00	.00
	Program 140 - Gifted Totals	\$80,569.13	\$82,582.84	\$108,862.69	\$70,340.95	\$118,818.00	\$118,636.00	(\$182.00)
	Level 3 - Secondary Totals	\$623,497.79	\$676,934.35	\$886,668.13	\$1,187,784.14	\$1,124,239.00	\$1,160,325.00	\$36,086.00

FY 25 Operating Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund								
EXPENSE								
Locations 110 - Central Instruction								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 4 - Middle								
Program 110 - Regular Instruction								
30-110-61-10-4-110-73037	Contractual Services - Other	.00	.00	.00	850,935.32	.00	.00	.00
30-110-61-10-4-110-73255	Professional Development	.00	1,880.60	.00	.00	1,000.00	1,000.00	.00
30-110-61-10-4-110-73285	Strings Program	.00	450.00	.00	312.00	.00	.00	.00
30-110-61-10-4-110-76070	Parent Involvement	.00	.00	.00	.00	250.00	250.00	.00
30-110-61-10-4-110-76130	Textbooks	42,193.18	100,207.84	39,555.42	23,025.39	112,663.00	112,663.00	.00
30-110-61-10-4-110-76250	Enrichment	2,381.36	.00	42.00	85.89	.00	.00	.00
30-110-61-10-4-110-76265	Family Life	.00	.00	.00	.00	100.00	100.00	.00
30-110-61-10-4-110-76345	Mathematics	3,857.92	3,919.11	(30.45)	491.59	3,945.00	3,945.00	.00
Program 110 - Regular Instruction Totals		\$48,432.46	\$106,457.55	\$39,566.97	\$874,850.19	\$117,958.00	\$117,958.00	\$0.00
Program 111 - Remedial-School Day								
30-110-61-10-4-111-71120	Compensation-Instructional Salaries	.00	.00	.00	539.00	.00	2,684.00	2,684.00
30-110-61-10-4-111-72100	FICA	.00	.00	.00	41.25	.00	206.00	206.00
Program 111 - Remedial-School Day Totals		\$0.00	\$0.00	\$0.00	\$580.25	\$0.00	\$2,890.00	\$2,890.00
Program 115 - Testing								
30-110-61-10-4-115-71120	Compensation-Instructional Salaries	.00	.00	.00	.00	2,000.00	2,000.00	.00
30-110-61-10-4-115-72100	FICA	.00	.00	.00	.00	153.00	153.00	.00
30-110-61-10-4-115-73205	Software Licensing Fees	23,918.00	18,151.30	13,591.41	.00	24,253.00	24,253.00	.00
30-110-61-10-4-115-73225	Professional Development - Conferences	610.98	.00	32.00	80.16	1,000.00	1,000.00	.00
30-110-61-10-4-115-76455	Testing Materials-Assessment	70.08	10,986.53	3,129.64	62.55	3,720.00	3,720.00	.00
Program 115 - Testing Totals		\$24,599.06	\$29,137.83	\$16,753.05	\$142.71	\$31,126.00	\$31,126.00	\$0.00
Program 120 - Special Education								
30-110-61-10-4-120-71146	Compensation - ELL	15,892.50	22,036.25	35,751.73	48,725.98	79,008.00	82,929.00	3,921.00
30-110-61-10-4-120-71153	Compensation-Instructional Asst ELL	.00	.00	.00	112.50	.00	.00	.00

FY 25 Operating Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund								
EXPENSE								
Locations 110 - Central Instruction								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 4 - Middle								
Program 120 - Special Education								
30-110-61-10-4-120-72100	FICA	1,215.78	1,742.57	2,637.23	3,758.38	6,044.00	6,344.00	300.00
30-110-61-10-4-120-72210	VRS Pension Contribution	.00	.00	.00	.00	9,234.00	.00	(9,234.00)
30-110-61-10-4-120-72220	VRS Hybrid Pension Contribution	.00	.00	9,233.80	7,871.16	.00	9,885.00	9,885.00
30-110-61-10-4-120-72300	Group Health and Dental Insurance	.00	.00	.00	.00	9,407.00	9,407.00	.00
30-110-61-10-4-120-72400	VRS Group Life Insurance	.00	.00	744.50	634.60	744.00	797.00	53.00
30-110-61-10-4-120-72510	Hybrid Disability Insurance	.00	.00	132.20	112.72	.00	150.00	150.00
30-110-61-10-4-120-72600	Unemployment Compensation	407.29	.00	.00	.00	.00	.00	.00
30-110-61-10-4-120-72750	VRS Retiree Health Care Credit	.00	.00	672.30	573.04	672.00	720.00	48.00
30-110-61-10-4-120-73010	Autism Support Services	575.00	4,878.75	5,773.44	895.46	2,000.00	2,000.00	.00
30-110-61-10-4-120-73037	Contractual Services - Other	.00	.00	.00	50,472.92	.00	.00	.00
30-110-61-10-4-120-73255	Professional Development	.00	1,131.97	1,131.97	.00	2,497.00	2,497.00	.00
30-110-61-10-4-120-73275	Therapeutic Services -Sp Ed	39,975.70	52,421.70	51,575.04	45,240.58	53,072.00	53,072.00	.00
30-110-61-10-4-120-76431	Special Ed - General	2,378.08	3,891.02	8,803.74	17,775.80	1,200.00	1,200.00	.00
30-110-61-10-4-120-76438	Supplies - EL	994.55	1,697.92	1,555.24	1,226.60	1,250.00	1,250.00	.00
	Program 120 - Special Education Totals	\$61,438.90	\$87,800.18	\$118,011.19	\$177,399.74	\$165,128.00	\$170,251.00	\$5,123.00
	Program 123 - ELL							
30-110-61-10-4-123-71146	Compensation - ELL	.00	.00	.00	4,956.58	.00	.00	.00
30-110-61-10-4-123-72100	FICA	.00	.00	.00	381.48	.00	.00	.00
30-110-61-10-4-123-72220	VRS Hybrid Pension Contribution	.00	.00	.00	988.54	.00	.00	.00
30-110-61-10-4-123-72400	VRS Group Life Insurance	.00	.00	.00	79.70	.00	.00	.00
30-110-61-10-4-123-72510	Hybrid Disability Insurance	.00	.00	.00	14.16	.00	.00	.00

FY 25 Operating Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund								
EXPENSE								
Locations 110 - Central Instruction								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 4 - Middle								
Program 123 - ELL								
30-110-61-10-4-123-72750	VRS Retiree Health Care Credit	.00	.00	.00	71.97	.00	.00	.00
Program 123 - ELL Totals		\$0.00	\$0.00	\$0.00	\$6,492.43	\$0.00	\$0.00	\$0.00
Program 128 - Risk Reduction								
30-110-61-10-4-128-71120	Compensation-Instructional Salaries	.00	.00	21,358.45	2,250.38	.00	.00	.00
30-110-61-10-4-128-71151	Compensation-Instructional Asst	.00	.00	1,222.30	1,222.30	.00	.00	.00
30-110-61-10-4-128-72100	FICA	.00	.00	1,727.46	265.65	.00	.00	.00
Program 128 - Risk Reduction Totals		\$0.00	\$0.00	\$24,308.21	\$3,738.33	\$0.00	\$0.00	\$0.00
Program 140 - Gifted								
30-110-61-10-4-140-71120	Compensation-Instructional Salaries	53,705.40	56,459.16	56,768.76	51,574.40	56,769.00	56,386.00	(383.00)
30-110-61-10-4-140-71665	Bonus Payments To Teachers	1,238.40	.00	1,238.40	.00	.00	.00	.00
30-110-61-10-4-140-72100	FICA	3,690.75	4,085.01	4,353.90	3,658.17	4,343.00	4,314.00	(29.00)
30-110-61-10-4-140-72210	VRS Pension Contribution	8,930.98	9,383.50	9,435.00	8,399.02	9,435.00	9,371.00	(64.00)
30-110-61-10-4-140-72300	Group Health and Dental Insurance	7,427.36	7,156.64	7,623.18	8,007.66	7,860.00	7,860.00	.00
30-110-61-10-4-140-72400	VRS Group Life Insurance	720.06	756.50	760.70	677.11	761.00	756.00	(5.00)
30-110-61-10-4-140-72750	VRS Retiree Health Care Credit	650.15	683.10	686.80	611.46	687.00	682.00	(5.00)
30-110-61-10-4-140-76280	Gifted	2,844.28	2,045.91	947.91	508.00	2,000.00	2,000.00	.00
Program 140 - Gifted Totals		\$79,207.38	\$80,569.82	\$81,814.65	\$73,435.82	\$81,855.00	\$81,369.00	(\$486.00)
Level 4 - Middle Totals		\$213,677.80	\$303,965.38	\$280,454.07	\$1,136,639.47	\$396,067.00	\$403,594.00	\$7,527.00
Level 6 - Summer								
Program 112 - Remedial-Summer								
30-110-61-10-6-112-71110	Compensation-Administrative	.00	.00	.00	.00	3,200.00	3,200.00	.00
30-110-61-10-6-112-71120	Compensation-Instructional Salaries	40,334.46	119,852.18	91,492.57	86,692.54	48,065.00	98,065.00	50,000.00
30-110-61-10-6-112-72100	FICA	3,085.69	7,367.37	7,835.99	6,912.62	3,922.00	7,747.00	3,825.00

FY 25 Operating Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund								
EXPENSE								
Locations 110 - Central Instruction								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 6 - Summer								
Program 112 - Remedial-Summer								
30-110-61-10-6-112-76435	Supplies - Instructional	136.73	2,087.45	832.19	149.60	800.00	800.00	.00
	Program 112 - Remedial-Summer Totals	\$43,556.88	\$129,307.00	\$100,160.75	\$93,754.76	\$55,987.00	\$109,812.00	\$53,825.00
Program 160 - Summer								
30-110-61-10-6-160-71196	Compensation - Summer School Teacher	25,595.85	36,158.30	15,503.76	13,350.00	63,334.00	63,334.00	.00
30-110-61-10-6-160-72100	FICA	1,958.09	2,766.13	1,186.04	1,227.83	4,845.00	4,845.00	.00
30-110-61-10-6-160-73303	Y Fit Purchased Services	240.00	60.00	360.00	360.00	2,100.00	2,100.00	.00
30-110-61-10-6-160-76435	Supplies - Instructional	.00	1,598.38	140.19	233.19	250.00	250.00	.00
	Program 160 - Summer Totals	\$27,793.94	\$40,582.81	\$17,189.99	\$15,171.02	\$70,529.00	\$70,529.00	\$0.00
	Level 6 - Summer Totals	\$71,350.82	\$169,889.81	\$117,350.74	\$108,925.78	\$126,516.00	\$180,341.00	\$53,825.00
Level 7 - Adult								
Program 170 - Adult								
30-110-61-10-7-170-71120	Compensation-Instructional Salaries	2.75	.00	2,670.50	21,926.90	.00	45,000.00	45,000.00
30-110-61-10-7-170-71665	Bonus Payments To Teachers	.00	.00	1,548.00	.00	.00	.00	.00
30-110-61-10-7-170-72100	FICA	.60	.00	318.72	1,677.41	.00	3,443.00	3,443.00
30-110-61-10-7-170-72600	Unemployment Compensation	800.99	.00	.00	.00	.00	.00	.00
30-110-61-10-7-170-73037	Contractual Services - Other	.00	.00	.00	182.90	.00	.00	.00
30-110-61-10-7-170-75202	Telephone Services	.00	.00	.00	656.30	.00	.00	.00
	Program 170 - Adult Totals	\$804.34	\$0.00	\$4,537.22	\$24,443.51	\$0.00	\$48,443.00	\$48,443.00
	Level 7 - Adult Totals	\$804.34	\$0.00	\$4,537.22	\$24,443.51	\$0.00	\$48,443.00	\$48,443.00
Sub-Function 10 - Classroom Instruction Totals		\$1,617,011.59	\$1,689,585.15	\$1,980,685.19	\$5,400,582.70	\$2,286,005.00	\$2,718,081.00	\$432,076.00

FY 25 Operating Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund								
EXPENSE								
Locations 110 - Central Instruction								
Function 61 - Instruction								
Sub-Function 21 - Student Guidance								
Level 2 - Elementary								
Program 110 - Regular Instruction								
30-110-61-21-2-110-76285	Guidance	.00	.00	.00	.00	250.00	250.00	.00
	Program 110 - Regular Instruction Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$250.00	\$250.00	\$0.00
	Level 2 - Elementary Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$250.00	\$250.00	\$0.00
Level 3 - Secondary								
Program 110 - Regular Instruction								
30-110-61-21-3-110-76285	Guidance	133.38	63.65	589.00	55.00	175.00	175.00	.00
	Program 110 - Regular Instruction Totals	\$133.38	\$63.65	\$589.00	\$55.00	\$175.00	\$175.00	\$0.00
Program 120 - Special Education								
30-110-61-21-3-120-76285	Guidance	7.02	3.35	31.00	.00	.00	.00	.00
	Program 120 - Special Education Totals	\$7.02	\$3.35	\$31.00	\$0.00	\$0.00	\$0.00	\$0.00
Program 140 - Gifted								
30-110-61-21-3-140-76285	Guidance	.00	60.02	.00	.00	.00	.00	.00
	Program 140 - Gifted Totals	\$0.00	\$60.02	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Level 3 - Secondary Totals	\$140.40	\$127.02	\$620.00	\$55.00	\$175.00	\$175.00	\$0.00
Level 4 - Middle								
Program 110 - Regular Instruction								
30-110-61-21-4-110-76285	Guidance	.00	.00	.00	.00	175.00	175.00	.00
	Program 110 - Regular Instruction Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$175.00	\$175.00	\$0.00
	Level 4 - Middle Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$175.00	\$175.00	\$0.00
Sub-Function 21 - Student Guidance Totals		\$140.40	\$127.02	\$620.00	\$55.00	\$600.00	\$600.00	\$0.00
Sub-Function 22 - Student Social Worker								
Level 2 - Elementary								
Program 110 - Regular Instruction								
30-110-61-22-2-110-71120	Compensation-Instructional Salaries	26,428.47	42,468.84	46,683.96	23,878.23	46,684.00	50,606.00	3,922.00
30-110-61-22-2-110-71665	Bonus Payments To Teachers	928.80	.00	928.80	.00	.00	.00	.00
30-110-61-22-2-110-72100	FICA	2,096.23	3,165.80	3,456.70	1,661.00	3,571.00	3,871.00	300.00
30-110-61-22-2-110-72210	VRS Pension Contribution	4,392.39	4,734.48	4,970.88	1,567.03	7,759.00	5,888.00	(1,871.00)

FY 25 Operating Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund								
EXPENSE								
Locations 110 - Central Instruction								
Function 61 - Instruction								
Sub-Function 22 - Student Social Worker								
Level 2 - Elementary								
Program 110 - Regular Instruction								
30-110-61-22-2-110-72220	VRS Hybrid Pension Contribution	.00	2,323.80	2,788.06	2,663.77	.00	2,523.00	2,523.00
30-110-61-22-2-110-72300	Group Health and Dental Insurance	350.34	4,084.68	4,478.52	3,187.10	.00	.00	.00
30-110-61-22-2-110-72400	VRS Group Life Insurance	354.21	569.12	625.60	341.10	626.00	678.00	52.00
30-110-61-22-2-110-72510	Hybrid Disability Insurance	.00	33.30	39.90	38.16	.00	.00	.00
30-110-61-22-2-110-72750	VRS Retiree Health Care Credit	319.74	513.96	564.92	308.06	565.00	612.00	47.00
Program 110 - Regular Instruction Totals		\$34,870.18	\$57,893.98	\$64,537.34	\$33,644.45	\$59,205.00	\$64,178.00	\$4,973.00
Program 120 - Special Education								
30-110-61-22-2-120-71120	Compensation-Instructional Salaries	17,618.97	28,657.56	31,122.60	16,948.81	31,123.00	33,737.00	2,614.00
30-110-61-22-2-120-71665	Bonus Payments To Teachers	619.20	.00	619.20	.00	.00	.00	.00
30-110-61-22-2-120-72100	FICA	1,397.45	2,136.80	2,469.01	1,492.10	2,381.00	2,581.00	200.00
30-110-61-22-2-120-72210	VRS Pension Contribution	2,928.27	3,156.36	3,313.92	1,044.70	5,173.00	3,925.00	(1,248.00)
30-110-61-22-2-120-72220	VRS Hybrid Pension Contribution	.00	1,549.20	1,858.60	1,775.90	.00	1,682.00	1,682.00
30-110-61-22-2-120-72300	Group Health and Dental Insurance	233.56	2,723.06	2,985.74	2,124.85	.00	.00	.00
30-110-61-22-2-120-72400	VRS Group Life Insurance	236.10	379.42	417.14	227.40	417.00	452.00	35.00
30-110-61-22-2-120-72510	Hybrid Disability Insurance	.00	22.20	26.60	25.41	.00	.00	.00
30-110-61-22-2-120-72750	VRS Retiree Health Care Credit	213.15	342.60	376.62	205.37	377.00	408.00	31.00
Program 120 - Special Education Totals		\$23,246.70	\$38,967.20	\$43,189.43	\$23,844.54	\$39,471.00	\$42,785.00	\$3,314.00
Program 125 - Parent Resource Center								
30-110-61-22-2-125-71145	Compensation - Parent Resource Ctr	3,863.76	3,664.32	.00	.00	.00	.00	.00
30-110-61-22-2-125-71665	Bonus Payments To Teachers	387.00	.00	.00	.00	.00	.00	.00
30-110-61-22-2-125-72100	FICA	293.55	193.35	(18.77)	.00	.00	.00	.00
30-110-61-22-2-125-72220	VRS Hybrid Pension Contribution	283.87	608.10	.00	.00	.00	.00	.00

FY 25 Operating Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund								
EXPENSE								
Locations 110 - Central Instruction								
Function 61 - Instruction								
Sub-Function 22 - Student Social Worker								
Level 2 - Elementary								
Program 125 - Parent Resource Center								
30-110-61-22-2-125-72300	Group Health and Dental Insurance	865.62	1,624.24	.00	.00	.00	.00	.00
30-110-61-22-2-125-72400	VRS Group Life Insurance	22.89	49.00	.00	.00	.00	.00	.00
30-110-61-22-2-125-72510	Hybrid Disability Insurance	4.07	8.70	.00	.00	.00	.00	.00
30-110-61-22-2-125-72750	VRS Retiree Health Care Credit	20.68	44.30	.00	.00	.00	.00	.00
30-110-61-22-2-125-76435	Supplies - Instructional	.00	.00	.00	.00	500.00	500.00	.00
Program 125 - Parent Resource Center Totals		\$5,741.44	\$6,192.01	(\$18.77)	\$0.00	\$500.00	\$500.00	\$0.00
Level 2 - Elementary Totals		\$63,858.32	\$103,053.19	\$107,708.00	\$57,488.99	\$99,176.00	\$107,463.00	\$8,287.00
Level 3 - Secondary								
Program 110 - Regular Instruction								
30-110-61-22-3-110-71120	Compensation-Instructional Salaries	26,428.47	42,468.84	46,683.96	23,878.23	46,684.00	50,606.00	3,922.00
30-110-61-22-3-110-71665	Bonus Payments To Teachers	.00	.00	928.80	.00	.00	.00	.00
30-110-61-22-3-110-72100	FICA	2,025.16	3,165.80	3,456.70	1,661.00	3,571.00	3,871.00	300.00
30-110-61-22-3-110-72210	VRS Pension Contribution	4,392.39	4,734.48	4,970.88	1,567.03	7,759.00	5,888.00	(1,871.00)
30-110-61-22-3-110-72220	VRS Hybrid Pension Contribution	.00	2,323.80	2,788.06	2,663.77	.00	2,523.00	2,523.00
30-110-61-22-3-110-72300	Group Health and Dental Insurance	350.34	4,084.68	4,478.52	3,187.10	.00	.00	.00
30-110-61-22-3-110-72400	VRS Group Life Insurance	354.21	569.12	625.60	341.10	626.00	678.00	52.00
30-110-61-22-3-110-72510	Hybrid Disability Insurance	.00	33.30	39.90	38.16	.00	.00	.00
30-110-61-22-3-110-72750	VRS Retiree Health Care Credit	319.74	513.96	564.92	308.06	565.00	612.00	47.00
Program 110 - Regular Instruction Totals		\$33,870.31	\$57,893.98	\$64,537.34	\$33,644.45	\$59,205.00	\$64,178.00	\$4,973.00
Program 120 - Special Education								
30-110-61-22-3-120-71120	Compensation-Instructional Salaries	17,618.97	28,312.56	31,122.60	15,918.81	31,123.00	33,737.00	2,614.00

FY 25 Operating Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund								
EXPENSE								
Locations 110 - Central Instruction								
Function 61 - Instruction								
Sub-Function 22 - Student Social Worker								
Level 3 - Secondary								
Program 120 - Special Education								
30-110-61-22-3-120-71665	Bonus Payments To Teachers	.00	.00	619.20	.00	.00	.00	.00
30-110-61-22-3-120-72100	FICA	1,350.08	2,110.43	2,376.78	1,183.79	2,381.00	2,581.00	200.00
30-110-61-22-3-120-72210	VRS Pension Contribution	2,928.27	3,156.36	3,313.92	1,044.70	5,173.00	3,925.00	(1,248.00)
30-110-61-22-3-120-72220	VRS Hybrid Pension Contribution	.00	1,549.30	1,858.58	1,775.86	.00	1,682.00	1,682.00
30-110-61-22-3-120-72300	Group Health and Dental Insurance	233.56	2,723.06	2,985.74	2,124.85	.00	.00	.00
30-110-61-22-3-120-72400	VRS Group Life Insurance	235.98	379.20	416.92	227.44	417.00	452.00	35.00
30-110-61-22-3-120-72510	Hybrid Disability Insurance	.00	22.10	26.70	25.40	.00	.00	.00
30-110-61-22-3-120-72750	VRS Retiree Health Care Credit	213.27	342.38	376.50	205.33	377.00	408.00	31.00
Program 120 - Special Education Totals		\$22,580.13	\$38,595.39	\$43,096.94	\$22,506.18	\$39,471.00	\$42,785.00	\$3,314.00
Program 125 - Parent Resource Center								
30-110-61-22-3-125-71145	Compensation - Parent Resource Ctr	3,903.82	3,664.32	.00	.00	.00	.00	.00
30-110-61-22-3-125-71665	Bonus Payments To Teachers	387.00	.00	.00	.00	.00	.00	.00
30-110-61-22-3-125-72100	FICA	296.60	193.34	(18.77)	.00	.00	.00	.00
30-110-61-22-3-125-72220	VRS Hybrid Pension Contribution	283.87	608.10	.00	.00	.00	.00	.00
30-110-61-22-3-125-72300	Group Health and Dental Insurance	865.62	1,624.24	.00	.00	.00	.00	.00
30-110-61-22-3-125-72400	VRS Group Life Insurance	22.89	49.00	.00	.00	.00	.00	.00
30-110-61-22-3-125-72510	Hybrid Disability Insurance	4.07	8.70	.00	.00	.00	.00	.00
30-110-61-22-3-125-72750	VRS Retiree Health Care Credit	20.68	44.30	.00	.00	.00	.00	.00
Program 125 - Parent Resource Center Totals		\$5,784.55	\$6,192.00	(\$18.77)	\$0.00	\$0.00	\$0.00	\$0.00
Level 3 - Secondary Totals		\$62,234.99	\$102,681.37	\$107,615.51	\$56,150.63	\$98,676.00	\$106,963.00	\$8,287.00
Sub-Function 22 - Student Social Worker Totals		\$126,093.31	\$205,734.56	\$215,323.51	\$113,639.62	\$197,852.00	\$214,426.00	\$16,574.00

FY 25 Operating Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund								
EXPENSE								
Locations 110 - Central Instruction								
Function 61 - Instruction								
Sub-Function 23 - Student- Homebound								
Level 2 - Elementary								
Program 124 - Homebound								
30-110-61-23-2-124-71120	Compensation-Instructional Salaries	.00	3,386.25	210.00	.00	3,420.00	3,420.00	.00
30-110-61-23-2-124-72100	FICA	.00	259.00	16.07	.00	262.00	262.00	.00
Program 124 - Homebound Totals		\$0.00	\$3,645.25	\$226.07	\$0.00	\$3,682.00	\$3,682.00	\$0.00
Level 2 - Elementary Totals		\$0.00	\$3,645.25	\$226.07	\$0.00	\$3,682.00	\$3,682.00	\$0.00
Level 3 - Secondary								
Program 124 - Homebound								
30-110-61-23-3-124-71120	Compensation-Instructional Salaries	.00	6,688.50	31,713.64	46,044.65	83,211.00	86,403.00	3,192.00
30-110-61-23-3-124-72100	FICA	.00	511.69	2,396.34	3,468.22	6,366.00	6,610.00	244.00
30-110-61-23-3-124-72210	VRS Pension Contribution	.00	.00	5,212.44	2,763.93	13,830.00	9,218.00	(4,612.00)
30-110-61-23-3-124-72220	VRS Hybrid Pension Contribution	.00	.00	.00	5,522.07	.00	.00	.00
30-110-61-23-3-124-72300	Group Health and Dental Insurance	.00	.00	5,230.24	7,292.96	.00	.00	.00
30-110-61-23-3-124-72400	VRS Group Life Insurance	.00	.00	420.24	668.06	1,115.00	743.00	(372.00)
30-110-61-23-3-124-72510	Hybrid Disability Insurance	.00	.00	.00	79.08	.00	.00	.00
30-110-61-23-3-124-72750	VRS Retiree Health Care Credit	.00	.00	379.50	603.27	1,007.00	671.00	(336.00)
Program 124 - Homebound Totals		\$0.00	\$7,200.19	\$45,352.40	\$66,442.24	\$105,529.00	\$103,645.00	(\$1,884.00)
Level 3 - Secondary Totals		\$0.00	\$7,200.19	\$45,352.40	\$66,442.24	\$105,529.00	\$103,645.00	(\$1,884.00)
Level 4 - Middle								
Program 124 - Homebound								
30-110-61-23-4-124-71120	Compensation-Instructional Salaries	4,474.50	.00	378.00	.00	6,840.00	6,840.00	.00
30-110-61-23-4-124-72100	FICA	342.34	.00	28.92	.00	523.00	523.00	.00
Program 124 - Homebound Totals		\$4,816.84	\$0.00	\$406.92	\$0.00	\$7,363.00	\$7,363.00	\$0.00
Level 4 - Middle Totals		\$4,816.84	\$0.00	\$406.92	\$0.00	\$7,363.00	\$7,363.00	\$0.00
Sub-Function 23 - Student- Homebound Totals		\$4,816.84	\$10,845.44	\$45,985.39	\$66,442.24	\$116,574.00	\$114,690.00	(\$1,884.00)

FY 25 Operating Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund								
EXPENSE								
Locations 110 - Central Instruction								
Function 61 - Instruction								
Sub-Function 31 - Instr. Sup. - Improve. of Instr.								
Level 2 - Elementary								
Program 110 - Regular Instruction								
30-110-61-31-2-110-71110	Compensation-Administrative	115,222.02	129,068.67	138,558.00	134,574.23	138,558.00	148,395.00	9,837.00
30-110-61-31-2-110-71120	Compensation-Instructional Salaries	6,447.25	1,480.00	1,160.00	.00	4,500.00	177,167.00	172,667.00
30-110-61-31-2-110-71150	Compensation-Clerical	36,211.78	40,064.37	26,120.17	25,271.89	25,948.00	27,790.00	1,842.00
30-110-61-31-2-110-71200	Compensation-OT	.00	86.59	300.03	207.92	100.00	300.00	200.00
30-110-61-31-2-110-71625	Compensation-Travel Allowance	1,200.00	1,200.00	1,200.00	1,100.00	1,200.00	1,200.00	.00
30-110-61-31-2-110-71665	Bonus Payments To Teachers	1,548.00	.00	774.00	.00	.00	.00	.00
30-110-61-31-2-110-72100	FICA	12,252.58	13,129.17	12,728.43	12,328.51	13,028.00	27,146.00	14,118.00
30-110-61-31-2-110-72210	VRS Pension Contribution	25,166.22	28,187.04	27,341.04	26,554.72	27,341.00	58,727.00	31,386.00
30-110-61-31-2-110-72300	Group Health and Dental Insurance	7,017.24	7,502.40	8,529.96	7,799.86	20,263.00	20,263.00	.00
30-110-61-31-2-110-72400	VRS Group Life Insurance	2,029.02	2,272.65	2,204.40	2,141.04	2,204.00	4,735.00	2,531.00
30-110-61-31-2-110-72700	Workers Compensation	4,022.00	3,898.00	5,614.93	4,716.40	4,000.00	4,000.00	.00
30-110-61-31-2-110-72750	VRS Retiree Health Care Credit	1,832.22	2,052.09	1,990.56	1,933.27	1,991.00	7,276.00	5,285.00
30-110-61-31-2-110-72850	OPEB ARC	3,963.75	5,124.00	5,720.00	.00	.00	.00	.00
30-110-61-31-2-110-73030	Conferences-Student Services	.00	1,482.11	2,517.18	1,545.33	8,000.00	8,000.00	.00
30-110-61-31-2-110-73115	Printing Services	1,909.50	3,943.83	3,072.28	1,144.00	3,665.00	3,665.00	.00
30-110-61-31-2-110-73245	Professional Development - Tuition Assistance	5,819.24	8,844.96	4,458.95	3,910.00	11,034.00	11,034.00	.00
30-110-61-31-2-110-75201	Postage-Student Mailings	721.77	553.98	304.60	.00	.00	.00	.00
30-110-61-31-2-110-75515	Travel-Director of Elem Inst	545.00	483.50	2,031.52	995.79	1,520.00	2,020.00	500.00
30-110-61-31-2-110-75529	Travel-Itinerant	.07	51.16	50.65	253.02	1,750.00	2,250.00	500.00
30-110-61-31-2-110-76248	Early Reading Intervention	1,910.00	2,000.00	.00	.00	2,000.00	2,000.00	.00
Program 110 - Regular Instruction Totals		\$227,817.66	\$251,424.52	\$244,676.70	\$224,475.98	\$267,102.00	\$505,968.00	\$238,866.00

FY 25 Operating Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund								
EXPENSE								
Locations 110 - Central Instruction								
Function 61 - Instruction								
Sub-Function 31 - Instr. Sup. - Improve. of Instr.								
Level 2 - Elementary								
Program 120 - Special Education								
30-110-61-31-2-120-71110	Compensation-Administrative	56,256.12	59,069.52	113,664.96	136,156.43	113,665.00	174,384.00	60,719.00
30-110-61-31-2-120-71120	Compensation-Instructional Salaries	.00	.00	.00	8,723.50	.00	.00	.00
30-110-61-31-2-120-71150	Compensation-Clerical	62,402.93	61,846.97	59,321.83	47,140.75	60,362.00	46,531.00	(13,831.00)
30-110-61-31-2-120-71200	Compensation-OT	.00	167.84	424.25	313.83	50.00	400.00	350.00
30-110-61-31-2-120-71625	Compensation-Travel Allowance	1,200.00	1,200.00	1,200.00	1,100.00	1,200.00	1,200.00	.00
30-110-61-31-2-120-71665	Bonus Payments To Teachers	5,418.00	.00	6,579.00	.00	.00	.00	.00
30-110-61-31-2-120-72100	FICA	9,102.91	9,035.96	13,849.74	14,490.35	13,409.00	17,022.00	3,613.00
30-110-61-31-2-120-72210	VRS Pension Contribution	15,547.71	15,658.83	22,603.44	27,684.34	28,923.00	23,950.00	(4,973.00)
30-110-61-31-2-120-72220	VRS Hybrid Pension Contribution	4,171.50	4,429.71	5,147.04	2,702.10	.00	5,561.00	5,561.00
30-110-61-31-2-120-72300	Group Health and Dental Insurance	21,807.18	22,241.73	21,612.00	20,169.19	19,618.00	19,618.00	.00
30-110-61-31-2-120-72400	VRS Group Life Insurance	1,589.87	1,619.61	2,237.40	2,450.26	2,332.00	2,759.00	427.00
30-110-61-31-2-120-72510	Hybrid Disability Insurance	59.76	63.48	73.68	38.70	.00	.00	.00
30-110-61-31-2-120-72750	VRS Retiree Health Care Credit	1,435.67	1,462.56	2,020.44	2,212.66	2,106.00	2,491.00	385.00
30-110-61-31-2-120-72800	Termination Pay for Vac/Sick Leave	.00	.00	.00	3,964.50	.00	.00	.00
30-110-61-31-2-120-73225	Professional Development - Conferences	895.00	5,011.53	299.00	2,099.60	2,455.00	2,455.00	.00
30-110-61-31-2-120-75508	Travel - Director of Student Services	799.00	1,882.83	1,249.06	1,800.72	1,372.00	1,872.00	500.00
30-110-61-31-2-120-75529	Travel-Itinerant	.00	.00	.00	630.63	.00	500.00	500.00
30-110-61-31-2-120-76465	Testing Materials-Other	5,176.65	7,362.95	9,046.04	6,723.40	10,500.00	10,500.00	.00
	Program 120 - Special Education Totals	\$185,862.30	\$191,053.52	\$259,327.88	\$278,400.96	\$255,992.00	\$309,243.00	\$53,251.00
	Program 140 - Gifted							
30-110-61-31-2-140-73230	Professional Development - Gifted	.00	.00	359.56	433.39	870.00	870.00	.00
	Program 140 - Gifted Totals	\$0.00	\$0.00	\$359.56	\$433.39	\$870.00	\$870.00	\$0.00

FY 25 Operating Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund								
EXPENSE								
Locations 110 - Central Instruction								
Function 61 - Instruction								
Sub-Function 31 - Instr. Sup. - Improve. of Instr.								
Level 2 - Elementary Totals		\$413,679.96	\$442,478.04	\$504,364.14	\$503,310.33	\$523,964.00	\$816,081.00	\$292,117.00
Level 3 - Secondary								
Program 110 - Regular Instruction								
30-110-61-31-3-110-71110	Compensation-Administrative	117,473.04	31,146.24	.00	.00	.00	.00	.00
30-110-61-31-3-110-71120	Compensation-Instructional Salaries	44.90	854.24	1,690.14	.00	26,875.00	161,309.00	134,434.00
30-110-61-31-3-110-71150	Compensation-Clerical	47,712.27	50,458.68	59,279.89	57,552.73	59,258.00	63,464.00	4,206.00
30-110-61-31-3-110-71200	Compensation-OT	.00	.00	.00	.00	50.00	50.00	.00
30-110-61-31-3-110-71625	Compensation-Travel Allowance	1,200.00	300.00	.00	.00	.00	.00	.00
30-110-61-31-3-110-71665	Bonus Payments To Teachers	4,644.00	.00	3,096.00	.00	.00	.00	.00
30-110-61-31-3-110-72100	FICA	12,591.15	6,147.82	5,062.10	4,394.38	6,593.00	17,199.00	10,606.00
30-110-61-31-3-110-72210	VRS Pension Contribution	27,453.81	13,562.70	9,848.76	9,565.29	9,849.00	37,357.00	27,508.00
30-110-61-31-3-110-72300	Group Health and Dental Insurance	15,441.60	9,854.58	8,529.96	8,306.76	10,479.00	10,479.00	.00
30-110-61-31-3-110-72400	VRS Group Life Insurance	2,213.46	1,093.56	794.04	771.23	794.00	3,012.00	2,218.00
30-110-61-31-3-110-72750	VRS Retiree Health Care Credit	1,998.75	987.42	717.00	696.39	717.00	2,270.00	1,553.00
30-110-61-31-3-110-73030	Conferences-Student Services	.00	2,063.86	5,196.27	906.10	8,000.00	8,000.00	.00
30-110-61-31-3-110-73115	Printing Services	3,296.06	4,854.34	421.61	438.00	3,665.00	3,665.00	.00
30-110-61-31-3-110-73245	Professional Development - Tuition Assistance	1,797.89	2,420.11	3,264.47	4,580.35	8,000.00	8,000.00	.00
30-110-61-31-3-110-75519	Travel-Director of Sec Inst	760.00	1,775.06	1,021.07	.00	.00	.00	.00
30-110-61-31-3-110-75529	Travel-Itinerant	.00	.00	115.92	283.64	.00	500.00	500.00
30-110-61-31-3-110-76080	SACS Accreditation	.00	.00	1,667.22	.00	.00	5,000.00	5,000.00
Program 110 - Regular Instruction Totals		\$236,626.93	\$125,518.61	\$100,704.45	\$87,494.87	\$134,280.00	\$320,305.00	\$186,025.00
Program 120 - Special Education								
30-110-61-31-3-120-71110	Compensation-Administrative	56,256.12	59,069.52	113,664.96	144,879.94	113,665.00	174,384.00	60,719.00
30-110-61-31-3-120-71150	Compensation-Clerical	61,812.77	61,846.34	59,309.13	47,123.80	60,362.00	46,531.00	(13,831.00)

FY 25 Operating Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund								
EXPENSE								
Locations 110 - Central Instruction								
Function 61 - Instruction								
Sub-Function 31 - Instr. Sup. - Improve. of Instr.								
Level 3 - Secondary								
Program 120 - Special Education								
30-110-61-31-3-120-71200	Compensation-OT	.00	166.87	421.88	312.15	50.00	250.00	200.00
30-110-61-31-3-120-71665	Bonus Payments To Teachers	3,096.00	.00	3,483.00	.00	.00	.00	.00
30-110-61-31-3-120-72100	FICA	8,787.79	8,943.18	13,302.45	14,268.35	13,317.00	16,919.00	3,602.00
30-110-61-31-3-120-72210	VRS Pension Contribution	15,449.61	15,658.62	22,603.20	27,684.08	28,923.00	23,950.00	(4,973.00)
30-110-61-31-3-120-72220	VRS Hybrid Pension Contribution	4,171.29	4,429.65	5,146.92	2,702.04	.00	5,561.00	5,561.00
30-110-61-31-3-120-72300	Group Health and Dental Insurance	21,807.12	22,241.79	21,612.07	20,169.19	19,617.00	19,617.00	.00
30-110-61-31-3-120-72400	VRS Group Life Insurance	1,581.91	1,619.52	2,237.28	2,450.06	2,332.00	2,759.00	427.00
30-110-61-31-3-120-72510	Hybrid Disability Insurance	59.73	63.36	73.68	38.70	.00	.00	.00
30-110-61-31-3-120-72750	VRS Retiree Health Care Credit	1,428.34	1,462.35	2,020.08	2,212.67	2,106.00	2,491.00	385.00
30-110-61-31-3-120-73225	Professional Development - Conferences	556.00	916.58	330.00	.00	807.00	807.00	.00
30-110-61-31-3-120-75529	Travel-Itinerant	477.29	1,739.71	917.40	1,152.52	3,250.00	3,750.00	500.00
30-110-61-31-3-120-76465	Testing Materials-Other	1,952.93	1,067.50	385.20	7,028.89	2,000.00	2,000.00	.00
	Program 120 - Special Education Totals	\$177,436.90	\$179,224.99	\$245,507.25	\$270,022.39	\$246,429.00	\$299,019.00	\$52,590.00
	Program 140 - Gifted							
30-110-61-31-3-140-73230	Professional Development - Gifted	.00	.00	143.20	329.71	440.00	440.00	.00
	Program 140 - Gifted Totals	\$0.00	\$0.00	\$143.20	\$329.71	\$440.00	\$440.00	\$0.00
	Level 3 - Secondary Totals	\$414,063.83	\$304,743.60	\$346,354.90	\$357,846.97	\$381,149.00	\$619,764.00	\$238,615.00
	Level 4 - Middle							
	Program 110 - Regular Instruction							
30-110-61-31-4-110-71110	Compensation-Administrative	42,821.43	45,088.56	47,339.52	45,978.26	47,340.00	150,700.00	103,360.00
30-110-61-31-4-110-71120	Compensation-Instructional Salaries	306.00	1,410.00	.00	240.00	3,000.00	3,000.00	.00
30-110-61-31-4-110-71665	Bonus Payments To Teachers	774.00	.00	774.00	.00	.00	.00	.00
30-110-61-31-4-110-72100	FICA	2,999.45	3,196.95	3,250.63	3,229.89	3,851.00	11,758.00	7,907.00

FY 25 Operating Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund								
EXPENSE								
Locations 110 - Central Instruction								
Function 61 - Instruction								
Sub-Function 31 - Instr. Sup. - Improve. of Instr.								
Level 4 - Middle								
Program 110 - Regular Instruction								
30-110-61-31-4-110-72210	VRS Pension Contribution	7,116.99	7,493.76	7,867.80	7,641.64	7,868.00	25,046.00	17,178.00
30-110-61-31-4-110-72300	Group Health and Dental Insurance	4,416.42	4,727.10	5,382.06	5,244.36	9,943.00	9,943.00	.00
30-110-61-31-4-110-72400	VRS Group Life Insurance	573.87	604.20	634.32	616.16	634.00	2,019.00	1,385.00
30-110-61-31-4-110-72750	VRS Retiree Health Care Credit	518.16	545.64	572.88	556.37	573.00	1,823.00	1,250.00
30-110-61-31-4-110-73030	Conferences-Student Services	.00	2,868.25	1,079.91	158.65	8,000.00	8,000.00	.00
30-110-61-31-4-110-73115	Printing Services	314.50	4,654.00	421.61	.00	.00	.00	.00
30-110-61-31-4-110-73245	Professional Development - Tuition Assistance	3,772.45	1,330.38	3,068.22	4,037.05	3,033.00	3,033.00	.00
30-110-61-31-4-110-75201	Postage-Student Mailings	.00	.00	.00	.00	1,100.00	1,100.00	.00
30-110-61-31-4-110-75511	Travel-Director of Assessment/Tech	314.44	.00	.00	.00	.00	.00	.00
30-110-61-31-4-110-75529	Travel-Itinerant	.00	.00	20.16	215.59	.00	500.00	500.00
30-110-61-31-4-110-76045	Furniture and Equip <\$5,000	.00	.00	.00	.00	750.00	750.00	.00
Program 110 - Regular Instruction Totals		\$63,927.71	\$71,918.84	\$70,411.11	\$67,917.97	\$86,092.00	\$217,672.00	\$131,580.00
Program 120 - Special Education								
30-110-61-31-4-120-73075	Legal Notices-Special Education	197.68	197.68	271.52	173.86	1,500.00	1,500.00	.00
30-110-61-31-4-120-73225	Professional Development - Conferences	265.00	835.29	965.00	901.65	807.00	807.00	.00
30-110-61-31-4-120-76465	Testing Materials-Other	1,433.01	2,121.70	2,992.24	2,726.19	8,000.00	8,000.00	.00
Program 120 - Special Education Totals		\$1,895.69	\$3,154.67	\$4,228.76	\$3,801.70	\$10,307.00	\$10,307.00	\$0.00
Program 140 - Gifted								
30-110-61-31-4-140-73230	Professional Development - Gifted	.00	.00	214.20	905.49	1,290.00	1,290.00	.00
Program 140 - Gifted Totals		\$0.00	\$0.00	\$214.20	\$905.49	\$1,290.00	\$1,290.00	\$0.00
Level 4 - Middle Totals		\$65,823.40	\$75,073.51	\$74,854.07	\$72,625.16	\$97,689.00	\$229,269.00	\$131,580.00

FY 25 Operating Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund								
EXPENSE								
Locations 110 - Central Instruction								
Function 61 - Instruction								
Sub-Function 31 - Instr. Sup. - Improve. of Instr.								
Level 7 - Adult								
Program 170 - Adult								
30-110-61-31-7-170-71522	Compensation-REWIP Retirees	6,173.81	2,837.23	6,700.80	.00	6,701.00	.00	(6,701.00)
30-110-61-31-7-170-72100	FICA	472.29	217.04	512.60	.00	513.00	.00	(513.00)
30-110-61-31-7-170-76435	Supplies - Instructional	.00	48.77	.00	.00	.00	.00	.00
	Program 170 - Adult Totals	\$6,646.10	\$3,103.04	\$7,213.40	\$0.00	\$7,214.00	\$0.00	(\$7,214.00)
	Level 7 - Adult Totals	\$6,646.10	\$3,103.04	\$7,213.40	\$0.00	\$7,214.00	\$0.00	(\$7,214.00)
	Sub-Function 31 - Instr. Sup. - Improve. of Instr. Totals	\$900,213.29	\$825,398.19	\$932,786.51	\$933,782.46	\$1,010,016.00	\$1,665,114.00	\$655,098.00
Sub-Function 41 - Admin. Principals Office								
Level 3 - Secondary								
Program 121 - Alternative Education								
30-110-61-41-3-121-71126	Compensation-Principals	.00	.00	.00	98,560.13	.00	108,682.00	108,682.00
30-110-61-41-3-121-72100	FICA	.00	.00	.00	6,662.20	.00	8,314.00	8,314.00
30-110-61-41-3-121-72210	VRS Pension Contribution	.00	.00	.00	16,380.75	.00	18,063.00	18,063.00
30-110-61-41-3-121-72300	Group Health and Dental Insurance	.00	.00	.00	10,488.72	.00	.00	.00
30-110-61-41-3-121-72400	VRS Group Life Insurance	.00	.00	.00	1,320.68	.00	1,456.00	1,456.00
30-110-61-41-3-121-72750	VRS Retiree Health Care Credit	.00	.00	.00	1,192.59	.00	1,315.00	1,315.00
	Program 121 - Alternative Education Totals	\$0.00	\$0.00	\$0.00	\$134,605.07	\$0.00	\$137,830.00	\$137,830.00
	Level 3 - Secondary Totals	\$0.00	\$0.00	\$0.00	\$134,605.07	\$0.00	\$137,830.00	\$137,830.00
	Sub-Function 41 - Admin. Principals Office Totals	\$0.00	\$0.00	\$0.00	\$134,605.07	\$0.00	\$137,830.00	\$137,830.00
	Function 61 - Instruction Totals	\$2,648,275.43	\$2,731,690.36	\$3,175,400.60	\$6,649,107.09	\$3,611,047.00	\$4,850,741.00	\$1,239,694.00
Function 68 - Technology								
Sub-Function 21 - Student Guidance								
Level 9 - District Wide								
Program 800 - Technology								
30-110-68-21-9-800-71141	Compensation-Technical Support	446,183.14	493,485.07	592,053.35	653,732.51	591,163.00	732,761.00	141,598.00
30-110-68-21-9-800-71200	Compensation-OT	394.16	1,428.26	2,877.61	743.37	750.00	1,400.00	650.00

FY 25 Operating Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund								
EXPENSE								
Locations 110 - Central Instruction								
Function 68 - Technology								
Sub-Function 21 - Student Guidance								
Level 9 - District Wide								
Program 800 - Technology								
30-110-68-21-9-800-71625	Compensation-Travel Allowance	1,200.00	1,200.00	1,200.00	1,100.00	1,200.00	1,200.00	.00
30-110-68-21-9-800-71665	Bonus Payments To Teachers	10,836.00	.00	11,610.00	.00	.00	.00	.00
30-110-68-21-9-800-72100	FICA	32,932.53	38,553.77	45,504.51	48,849.63	45,373.00	56,255.00	10,882.00
30-110-68-21-9-800-72210	VRS Pension Contribution	67,763.10	70,225.08	78,167.40	89,730.88	98,251.00	85,249.00	(13,002.00)
30-110-68-21-9-800-72220	VRS Hybrid Pension Contribution	6,593.33	11,550.23	20,083.80	18,640.07	.00	36,535.00	36,535.00
30-110-68-21-9-800-72300	Group Health and Dental Insurance	48,112.60	39,241.52	49,698.54	55,149.46	39,772.00	39,772.00	.00
30-110-68-21-9-800-72400	VRS Group Life Insurance	5,994.98	6,593.22	7,921.44	8,737.39	7,922.00	9,819.00	1,897.00
30-110-68-21-9-800-72510	Hybrid Disability Insurance	94.43	165.42	287.64	266.92	.00	.00	.00
30-110-68-21-9-800-72750	VRS Retiree Health Care Credit	5,413.32	5,953.49	7,153.20	7,889.84	4,153.00	8,866.00	4,713.00
30-110-68-21-9-800-72800	Termination Pay for Vac/Sick Leave	623.42	13,052.19	.00	1,262.11	.00	.00	.00
30-110-68-21-9-800-73162	Subscription Offset	.00	.00	(78,083.67)	.00	.00	.00	.00
30-110-68-21-9-800-73205	Software Licensing Fees	152,287.45	215,622.45	335,630.69	430,634.33	476,186.00	617,536.00	141,350.00
30-110-68-21-9-800-73225	Professional Development - Conferences	6,457.88	460.00	6,809.00	7,653.84	38,048.00	38,698.00	650.00
30-110-68-21-9-800-75529	Travel-Itinerant	863.43	965.63	643.82	539.50	500.00	1,000.00	500.00
30-110-68-21-9-800-76305	ITRT	.00	.00	44.23	.00	.00	.00	.00
30-110-68-21-9-800-76515	Software-Instructional	66,914.99	72,982.98	62,065.21	102,939.13	93,122.00	133,389.00	40,267.00
30-110-68-21-9-800-76535	Network Software	1,943.41	.00	.00	15,714.00	54,608.00	54,608.00	.00
30-110-68-21-9-800-76545	Technology Repair and Replace	21,020.34	25,889.97	244,723.52	88,248.60	221,106.00	186,540.00	(34,566.00)
30-110-68-21-9-800-78050	Technology Addl VPSA Eligible	.00	.00	5,701.00	4,009.05	.00	56,900.00	56,900.00
30-110-68-21-9-800-78075	Inception of Subscription - Capital Outlay	.00	.00	78,083.67	.00	.00	.00	.00
	Program 800 - Technology Totals	\$875,628.51	\$997,369.28	\$1,472,174.96	\$1,535,840.63	\$1,672,154.00	\$2,060,528.00	\$388,374.00

FY 25 Operating Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund								
EXPENSE								
Locations 110 - Central Instruction								
Function 68 - Technology								
Sub-Function 21 - Student Guidance								
Level 9 - District Wide	Totals	\$875,628.51	\$997,369.28	\$1,472,174.96	\$1,535,840.63	\$1,672,154.00	\$2,060,528.00	\$388,374.00
Sub-Function 21 - Student Guidance	Totals	\$875,628.51	\$997,369.28	\$1,472,174.96	\$1,535,840.63	\$1,672,154.00	\$2,060,528.00	\$388,374.00
Sub-Function 50 - Pupil Transportation (Other)								
Level 9 - District Wide								
Program 800 - Technology								
30-110-68-50-9-800-76041	Technology - Software/Online Content	11,856.00	10,356.00	11,971.00	12,402.00	12,452.00	12,900.00	448.00
Program 800 - Technology	Totals	\$11,856.00	\$10,356.00	\$11,971.00	\$12,402.00	\$12,452.00	\$12,900.00	\$448.00
Level 9 - District Wide	Totals	\$11,856.00	\$10,356.00	\$11,971.00	\$12,402.00	\$12,452.00	\$12,900.00	\$448.00
Sub-Function 50 - Pupil Transportation (Other)	Totals	\$11,856.00	\$10,356.00	\$11,971.00	\$12,402.00	\$12,452.00	\$12,900.00	\$448.00
Function 68 - Technology	Totals	\$887,484.51	\$1,007,725.28	\$1,484,145.96	\$1,548,242.63	\$1,684,606.00	\$2,073,428.00	\$388,822.00
Locations 110 - Central Instruction	Totals	\$3,535,759.94	\$3,739,415.64	\$4,659,546.56	\$8,197,349.72	\$5,295,653.00	\$6,924,169.00	\$1,628,516.00
Locations 111 - Salem High School								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 3 - Secondary								
Program 110 - Regular Instruction								
30-111-61-10-3-110-71120	Compensation-Instructional Salaries	3,500,161.37	3,532,764.95	3,859,936.59	3,610,912.33	3,883,889.00	4,190,133.00	306,244.00
30-111-61-10-3-110-71151	Compensation-Instructional Asst	59,934.20	26,460.26	30,781.26	20,574.80	31,401.00	21,000.00	(10,401.00)
30-111-61-10-3-110-71159	Compensation- Accompanist	4,576.50	9,841.50	8,066.25	8,235.00	9,045.00	9,045.00	.00
30-111-61-10-3-110-71182	Compensation-Band Assistants	12,101.02	15,235.02	13,582.22	13,924.82	13,163.00	13,851.00	688.00
30-111-61-10-3-110-71200	Compensation-OT	.00	402.11	1,915.56	780.24	.00	.00	.00
30-111-61-10-3-110-71520	Compensation-Substitutes	74,315.87	151,721.85	183,061.09	131,480.21	105,087.00	105,087.00	.00
30-111-61-10-3-110-71522	Compensation-REWIP Retirees	19,868.62	68,492.69	50,681.81	41,353.29	68,045.00	52,775.00	(15,270.00)
30-111-61-10-3-110-71620	Compensation-Extracurricular Supplements	237.50	.00	.00	.00	.00	.00	.00
30-111-61-10-3-110-71650	Compensation-NBC Teacher Bonus	57,500.00	52,500.00	52,500.00	40,500.00	27,500.00	55,000.00	27,500.00
30-111-61-10-3-110-71665	Bonus Payments To Teachers	99,954.36	.00	76,173.53	.00	.00	.00	.00
30-111-61-10-3-110-72100	FICA	277,927.93	278,478.80	310,312.51	284,378.17	316,567.00	340,187.00	23,620.00

FY 25 Operating Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund								
EXPENSE								
Locations 111 - Salem High School								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 3 - Secondary								
Program 110 - Regular Instruction								
30-111-61-10-3-110-72210	VRS Pension Contribution	445,238.18	379,546.23	413,167.65	415,422.49	650,721.00	489,923.00	(160,798.00)
30-111-61-10-3-110-72220	VRS Hybrid Pension Contribution	142,037.46	209,496.15	218,227.48	169,789.91	.00	200,560.00	200,560.00
30-111-61-10-3-110-72300	Group Health and Dental Insurance	436,094.33	457,997.32	495,372.90	460,327.58	559,315.00	559,315.00	.00
30-111-61-10-3-110-72400	VRS Group Life Insurance	47,348.64	47,491.91	50,897.03	47,182.95	52,465.00	56,429.00	3,964.00
30-111-61-10-3-110-72510	Hybrid Disability Insurance	2,034.06	3,000.02	3,125.04	2,431.33	.00	.00	.00
30-111-61-10-3-110-72600	Unemployment Compensation	5,391.36	(409.88)	475.05	.00	.00	.00	.00
30-111-61-10-3-110-72700	Workers Compensation	25,575.00	24,786.00	21,848.28	18,351.99	25,000.00	25,000.00	.00
30-111-61-10-3-110-72750	VRS Retiree Health Care Credit	42,755.08	42,884.03	45,972.06	42,605.50	47,375.00	50,955.00	3,580.00
30-111-61-10-3-110-72800	Termination Pay for Vac/Sick Leave	21,560.00	8,000.00	.00	.00	.00	.00	.00
30-111-61-10-3-110-72850	OPEB ARC	22,584.17	22,918.00	22,259.00	.00	.00	.00	.00
30-111-61-10-3-110-73126	Repair & Maint - Athletic Equipment	3,384.12	3,606.97	3,645.00	3,645.00	3,645.00	8,000.00	4,355.00
30-111-61-10-3-110-73155	Repair/Maint - Piano	267.00	335.00	270.00	285.00	350.00	350.00	.00
30-111-61-10-3-110-73161	Lease Offset	.00	.00	(4,329.60)	.00	.00	.00	.00
30-111-61-10-3-110-73165	Repair/Maint - Science	.00	880.00	298.00	880.00	880.00	880.00	.00
30-111-61-10-3-110-73170	Repair/Maint - Tech Ed	2,152.94	1,064.42	1,811.14	.00	.00	.00	.00
30-111-61-10-3-110-73255	Professional Development	1,501.70	5,168.19	660.34	4,952.49	5,000.00	5,000.00	.00
30-111-61-10-3-110-73256	Professional Development - Athletic Training Certifications	1,134.00	850.00	1,000.00	1,000.00	1,000.00	1,000.00	.00
30-111-61-10-3-110-75527	Travel -Student Competition	200.00	7,603.06	7,999.93	8,000.00	8,000.00	8,000.00	.00
30-111-61-10-3-110-76015	Allotment	63,722.64	60,740.74	119,510.35	94,423.77	88,060.00	88,060.00	.00
30-111-61-10-3-110-76020	Athletic Training	5,689.95	5,496.72	5,879.75	6,000.00	6,000.00	6,000.00	.00
30-111-61-10-3-110-76030	Athletics/Athletic Equipment <\$5,000	50.00	.00	.00	.00	.00	.00	.00

FY 25 Operating Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund								
EXPENSE								
Locations 111 - Salem High School								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 3 - Secondary								
Program 110 - Regular Instruction								
30-111-61-10-3-110-76045	Furniture and Equip <\$5,000	25,779.07	179,504.49	42,493.19	1,990.68	2,000.00	2,000.00	.00
30-111-61-10-3-110-76075	Registration Guide	1,773.20	1,800.49	1,800.00	3,170.00	3,200.00	3,200.00	.00
30-111-61-10-3-110-76136	Fine Arts	1,544.96	1,346.20	2,046.56	2,055.03	2,056.00	2,056.00	.00
30-111-61-10-3-110-76137	Ceramics	2,663.37	3,102.83	3,347.61	3,301.99	3,400.00	3,400.00	.00
30-111-61-10-3-110-76138	Graphic Arts	1,199.33	1,201.97	1,200.00	1,200.00	1,200.00	1,200.00	.00
30-111-61-10-3-110-76140	Health Sciences	.00	.00	.00	11,032.26	1,000.00	35,900.00	34,900.00
30-111-61-10-3-110-76160	Auto Body	5,305.61	7,342.19	10,680.16	10,741.28	10,653.00	10,653.00	.00
30-111-61-10-3-110-76165	Auto Service Tech	3,795.97	17,538.82	8,867.00	5,284.00	5,284.00	6,284.00	1,000.00
30-111-61-10-3-110-76167	Career & Tech Ed - STATE	11,807.13	11,569.13	12,935.67	11,812.72	13,385.00	12,936.00	(449.00)
30-111-61-10-3-110-76170	Band	8,930.95	8,975.00	8,975.00	8,974.48	8,975.00	13,200.00	4,225.00
30-111-61-10-3-110-76180	Black History Month	1,813.23	1,037.03	1,497.90	2,252.99	2,500.00	2,500.00	.00
30-111-61-10-3-110-76185	Business Education	521.60	.00	562.04	569.42	570.00	570.00	.00
30-111-61-10-3-110-76190	Career Communications	1,212.58	1,147.54	1,009.24	1,210.56	1,215.00	1,215.00	.00
30-111-61-10-3-110-76205	Career/Tech Ed	3,043.24	2,508.19	3,005.62	5,107.25	5,232.00	5,232.00	.00
30-111-61-10-3-110-76215	Choir	2,454.38	3,210.81	3,174.31	2,676.23	3,224.00	3,224.00	.00
30-111-61-10-3-110-76231	Computer Science	.00	290.08	872.00	844.97	872.00	872.00	.00
30-111-61-10-3-110-76232	Cosmetology	.00	5,990.20	6,007.00	8,413.00	8,413.00	8,413.00	.00
30-111-61-10-3-110-76235	Drama	282.18	1,985.00	2,026.78	1,887.06	2,195.00	2,195.00	.00
30-111-61-10-3-110-76236	Diesel Program	911.03	967.81	1,000.00	1,000.00	1,000.00	.00	(1,000.00)
30-111-61-10-3-110-76240	Drivers Education	300.00	.00	.00	.00	.00	.00	.00
30-111-61-10-3-110-76255	English	1,063.89	1,041.65	1,061.00	1,059.75	1,061.00	1,061.00	.00

FY 25 Operating Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund								
EXPENSE								
Locations 111 - Salem High School								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 3 - Secondary								
Program 110 - Regular Instruction								
30-111-61-10-3-110-76260	Family and Consumer Science	3,827.83	3,303.00	3,303.00	5,500.00	5,500.00	11,500.00	6,000.00
30-111-61-10-3-110-76270	Foreign Language	328.70	268.12	239.33	347.19	349.00	349.00	.00
30-111-61-10-3-110-76275	Freshman Transition	2,080.00	1,506.17	2,500.00	5,634.27	5,650.00	5,650.00	.00
30-111-61-10-3-110-76290	Health	401.94	313.23	425.67	425.00	425.00	450.00	25.00
30-111-61-10-3-110-76295	Advanced Programs	65,937.09	89,587.75	98,799.07	86,067.66	100,600.00	130,440.00	29,840.00
30-111-61-10-3-110-76340	Marketing Education	167.38	317.61	323.75	324.00	324.00	324.00	.00
30-111-61-10-3-110-76345	Mathematics	531.00	769.80	793.06	797.20	799.00	799.00	.00
30-111-61-10-3-110-76360	Physical Education	708.90	777.89	700.11	694.11	707.00	1,250.00	543.00
30-111-61-10-3-110-76380	Science	8,280.34	9,610.00	9,652.71	9,604.21	9,610.00	9,610.00	.00
30-111-61-10-3-110-76385	Social Studies	278.23	371.84	993.29	1,000.00	1,000.00	1,000.00	.00
30-111-61-10-3-110-76386	Spirit Club	242.72	198.49	296.24	264.21	300.00	.00	(300.00)
30-111-61-10-3-110-76387	Student Council	44.00	207.39	300.00	299.07	300.00	.00	(300.00)
30-111-61-10-3-110-76470	Welding	4,588.12	5,732.82	6,946.37	7,705.59	8,412.00	8,412.00	.00
30-111-61-10-3-110-76483	Yearbook	10,000.00	10,000.00	8,827.00	8,069.33	10,000.00	10,000.00	.00
30-111-61-10-3-110-76515	Software-Instructional	3,800.00	16,900.20	21,242.50	21,886.22	21,742.00	21,742.00	.00
30-111-61-10-3-110-76530	Computer Supplies	6,297.56	7,066.85	7,194.98	6,493.10	4,617.00	7,924.00	3,307.00
30-111-61-10-3-110-78005	Auto Service Tech > \$5,000	.00	26,900.00	29,215.50	.00	.00	.00	.00
30-111-61-10-3-110-78070	Inception of Lease - Capital Outlay	.00	.00	32,812.78	.00	.00	.00	.00
Program 110 - Regular Instruction Totals		\$5,557,213.53	\$5,841,742.65	\$6,332,226.66	\$5,667,131.70	\$6,150,278.00	\$6,612,111.00	\$461,833.00
Program 120 - Special Education								
30-111-61-10-3-120-71120	Compensation-Instructional Salaries	457,845.21	501,799.00	541,095.93	563,551.97	588,429.00	630,457.00	42,028.00

FY 25 Operating Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund								
EXPENSE								
Locations 111 - Salem High School								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 3 - Secondary								
Program 120 - Special Education								
30-111-61-10-3-120-71151	Compensation-Instructional Asst	71,131.38	74,120.33	89,819.25	84,716.56	110,486.00	97,283.00	(13,203.00)
30-111-61-10-3-120-71200	Compensation-OT	.00	40.55	50.40	184.81	.00	.00	.00
30-111-61-10-3-120-71520	Compensation-Substitutes	747.74	85.75	439.72	.00	.00	.00	.00
30-111-61-10-3-120-71665	Bonus Payments To Teachers	23,220.00	.00	26,316.00	.00	.00	.00	.00
30-111-61-10-3-120-72100	FICA	40,243.01	42,098.79	49,145.85	48,288.32	53,467.00	55,672.00	2,205.00
30-111-61-10-3-120-72210	VRS Pension Contribution	25,676.55	23,246.20	24,961.30	23,883.92	116,160.00	36,285.00	(79,875.00)
30-111-61-10-3-120-72220	VRS Hybrid Pension Contribution	62,578.24	72,808.05	80,074.91	84,767.83	.00	84,665.00	84,665.00
30-111-61-10-3-120-72300	Group Health and Dental Insurance	85,394.54	87,698.37	93,725.94	101,498.81	73,106.00	73,106.00	.00
30-111-61-10-3-120-72400	VRS Group Life Insurance	7,117.73	7,744.38	8,468.50	8,760.12	9,365.00	9,752.00	387.00
30-111-61-10-3-120-72510	Hybrid Disability Insurance	895.85	1,042.77	1,146.50	1,213.86	.00	.00	.00
30-111-61-10-3-120-72600	Unemployment Compensation	.00	.00	41.53	.00	.00	.00	.00
30-111-61-10-3-120-72750	VRS Retiree Health Care Credit	6,425.33	6,993.08	7,647.20	7,910.34	8,457.00	8,806.00	349.00
30-111-61-10-3-120-72800	Termination Pay for Vac/Sick Leave	54.67	.00	.00	.00	.00	.00	.00
30-111-61-10-3-120-76431	Special Ed - General	945.89	1,560.88	1,484.15	411.36	1,600.00	1,600.00	.00
Program 120 - Special Education Totals		\$782,276.14	\$819,238.15	\$924,417.18	\$925,187.90	\$961,070.00	\$997,626.00	\$36,556.00
Program 127 - Regional Sp Ed Program								
30-111-61-10-3-127-72100	FICA	.00	15.83	.00	8.42	.00	.00	.00
Program 127 - Regional Sp Ed Program Totals		\$0.00	\$15.83	\$0.00	\$8.42	\$0.00	\$0.00	\$0.00
Program 130 - Vocational								
30-111-61-10-3-130-71120	Compensation-Instructional Salaries	661,339.43	645,161.00	727,698.94	742,625.03	720,458.00	779,570.00	59,112.00
30-111-61-10-3-130-71650	Compensation-NBC Teacher Bonus	.00	.00	.00	2,250.00	.00	.00	.00
30-111-61-10-3-130-71665	Bonus Payments To Teachers	18,576.00	.00	18,576.00	.00	.00	.00	.00

FY 25 Operating Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund								
EXPENSE								
Locations 111 - Salem High School								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 3 - Secondary								
Program 130 - Vocational								
30-111-61-10-3-130-72100	FICA	47,549.27	45,194.26	53,010.20	52,337.14	55,115.00	59,637.00	4,522.00
30-111-61-10-3-130-72210	VRS Pension Contribution	85,652.78	83,268.02	73,812.30	70,256.58	119,740.00	90,695.00	(29,045.00)
30-111-61-10-3-130-72220	VRS Hybrid Pension Contribution	23,638.46	25,839.90	46,293.64	53,256.51	.00	38,869.00	38,869.00
30-111-61-10-3-130-72300	Group Health and Dental Insurance	88,162.66	96,137.46	115,301.80	115,706.30	83,211.00	83,211.00	.00
30-111-61-10-3-130-72400	VRS Group Life Insurance	8,811.79	8,796.81	9,683.70	9,958.26	9,654.00	10,446.00	792.00
30-111-61-10-3-130-72510	Hybrid Disability Insurance	338.55	370.10	657.20	761.70	.00	.00	.00
30-111-61-10-3-130-72750	VRS Retiree Health Care Credit	7,956.88	7,943.51	8,744.10	8,992.25	8,718.00	9,433.00	715.00
30-111-61-10-3-130-72800	Termination Pay for Vac/Sick Leave	.00	1,675.33	.00	.00	.00	.00	.00
	Program 130 - Vocational Totals	\$942,025.82	\$914,386.39	\$1,053,777.88	\$1,056,143.77	\$996,896.00	\$1,071,861.00	\$74,965.00
Program 150 - Other								
30-111-61-10-3-150-71120	Compensation-Instructional Salaries	112,808.22	89,791.25	102,575.76	100,146.95	106,202.00	113,415.00	7,213.00
30-111-61-10-3-150-71200	Compensation-OT	435.17	155.08	.00	.00	.00	.00	.00
30-111-61-10-3-150-71620	Compensation-Extracurricular Supplements	341,102.48	357,968.23	376,640.51	381,302.88	408,136.00	400,890.00	(7,246.00)
30-111-61-10-3-150-71665	Bonus Payments To Teachers	2,213.64	.00	2,211.47	.00	.00	.00	.00
30-111-61-10-3-150-72100	FICA	34,882.30	37,020.41	39,816.75	36,863.90	39,347.00	39,344.00	(3.00)
30-111-61-10-3-150-72210	VRS Pension Contribution	22,123.51	5,310.48	5,653.32	5,519.48	17,651.00	5,655.00	(11,996.00)
30-111-61-10-3-150-72220	VRS Hybrid Pension Contribution	.00	9,811.78	11,394.72	11,125.01	.00	13,195.00	13,195.00
30-111-61-10-3-150-72300	Group Health and Dental Insurance	12,106.32	3,312.72	3,767.28	3,671.03	8,560.00	8,560.00	.00
30-111-61-10-3-150-72400	VRS Group Life Insurance	1,511.61	1,219.28	1,374.48	1,341.92	1,423.00	1,520.00	97.00
30-111-61-10-3-150-72510	Hybrid Disability Insurance	.00	140.47	163.20	159.18	.00	.00	.00
30-111-61-10-3-150-72600	Unemployment Compensation	44.39	.00	.00	.00	.00	.00	.00

FY 25 Operating Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund								
EXPENSE								
Locations	111 - Salem High School							
Function	61 - Instruction							
Sub-Function	10 - Classroom Instruction							
Level	3 - Secondary							
Program	150 - Other							
30-111-61-10-3-150-72750	VRS Retiree Health Care Credit	1,364.97	1,100.98	1,241.16	1,211.73	1,285.00	1,372.00	87.00
30-111-61-10-3-150-72800	Termination Pay for Vac/Sick Leave	9,600.00	.00	.00	.00	.00	.00	.00
30-111-61-10-3-150-76030	Athletics/Athletic Equipment <\$5,000	117,295.74	89,793.97	78,997.00	78,779.56	78,997.00	78,997.00	.00
	Program 150 - Other Totals	\$655,488.35	\$595,624.65	\$623,835.65	\$620,121.64	\$661,601.00	\$662,948.00	\$1,347.00
	Level 3 - Secondary Totals	\$7,937,003.84	\$8,171,007.67	\$8,934,257.37	\$8,268,593.43	\$8,769,845.00	\$9,344,546.00	\$574,701.00
	Sub-Function 10 - Classroom Instruction Totals	\$7,937,003.84	\$8,171,007.67	\$8,934,257.37	\$8,268,593.43	\$8,769,845.00	\$9,344,546.00	\$574,701.00
Sub-Function	21 - Student Guidance							
Level	3 - Secondary							
Program	110 - Regular Instruction							
30-111-61-21-3-110-71124	Compensation-Guidance Counselors	249,618.96	282,281.77	303,238.75	309,332.57	321,779.00	340,342.00	18,563.00
30-111-61-21-3-110-71150	Compensation-Clerical	33,953.16	38,745.43	44,441.90	45,394.37	46,691.00	50,004.00	3,313.00
30-111-61-21-3-110-71200	Compensation-OT	19.95	341.13	739.99	688.15	.00	.00	.00
30-111-61-21-3-110-71665	Bonus Payments To Teachers	7,353.00	.00	7,353.00	.00	.00	.00	.00
30-111-61-21-3-110-72100	FICA	21,762.53	23,883.80	26,454.26	26,522.81	28,188.00	29,861.00	1,673.00
30-111-61-21-3-110-72210	VRS Pension Contribution	30,373.75	43,571.36	47,753.55	48,641.16	61,240.00	45,413.00	(15,827.00)
30-111-61-21-3-110-72220	VRS Hybrid Pension Contribution	16,369.67	9,409.27	10,016.70	10,116.81	.00	19,463.00	19,463.00
30-111-61-21-3-110-72300	Group Health and Dental Insurance	25,288.90	36,444.77	40,840.33	41,433.92	34,470.00	34,470.00	.00
30-111-61-21-3-110-72400	VRS Group Life Insurance	3,768.73	4,271.64	4,657.79	4,737.33	4,937.00	5,231.00	294.00
30-111-61-21-3-110-72510	Hybrid Disability Insurance	234.43	134.71	143.45	144.84	.00	.00	.00
30-111-61-21-3-110-72750	VRS Retiree Health Care Credit	3,403.02	3,857.22	4,205.97	4,277.79	4,458.00	4,723.00	265.00
30-111-61-21-3-110-76285	Guidance	822.05	781.52	818.28	860.13	865.00	865.00	.00
	Program 110 - Regular Instruction Totals	\$392,968.15	\$443,722.62	\$490,663.97	\$492,149.88	\$502,628.00	\$530,372.00	\$27,744.00

FY 25 Operating Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund								
EXPENSE								
Locations 111 - Salem High School								
Function 61 - Instruction								
Sub-Function 21 - Student Guidance								
Level 3 - Secondary								
Program 120 - Special Education								
30-111-61-21-3-120-71124	Compensation-Guidance Counselors	13,137.84	14,856.94	15,959.93	.00	.00	.00	.00
30-111-61-21-3-120-71150	Compensation-Clerical	1,787.01	2,039.23	2,339.05	.00	.00	.00	.00
30-111-61-21-3-120-71200	Compensation-OT	1.05	17.95	38.95	.00	.00	.00	.00
30-111-61-21-3-120-71665	Bonus Payments To Teachers	387.00	.00	387.00	.00	.00	.00	.00
30-111-61-21-3-120-72100	FICA	1,145.40	1,257.04	1,392.33	.00	.00	.00	.00
30-111-61-21-3-120-72210	VRS Pension Contribution	1,598.62	2,293.23	2,513.35	.00	.00	.00	.00
30-111-61-21-3-120-72220	VRS Hybrid Pension Contribution	861.56	495.23	527.20	.00	.00	.00	.00
30-111-61-21-3-120-72300	Group Health and Dental Insurance	1,331.00	1,918.15	2,149.49	.00	.00	.00	.00
30-111-61-21-3-120-72400	VRS Group Life Insurance	198.35	224.82	245.15	.00	.00	.00	.00
30-111-61-21-3-120-72510	Hybrid Disability Insurance	12.34	7.09	7.55	.00	.00	.00	.00
30-111-61-21-3-120-72750	VRS Retiree Health Care Credit	179.11	203.01	221.37	.00	.00	.00	.00
30-111-61-21-3-120-76285	Guidance	43.27	41.13	43.08	.00	.00	.00	.00
	Program 120 - Special Education Totals	\$20,682.55	\$23,353.82	\$25,824.45	\$0.00	\$0.00	\$0.00	\$0.00
	Level 3 - Secondary Totals	\$413,650.70	\$467,076.44	\$516,488.42	\$492,149.88	\$502,628.00	\$530,372.00	\$27,744.00
	Sub-Function 21 - Student Guidance Totals	\$413,650.70	\$467,076.44	\$516,488.42	\$492,149.88	\$502,628.00	\$530,372.00	\$27,744.00
Sub-Function 32 - Instr. Sup. - Media Services								
Level 3 - Secondary								
Program 110 - Regular Instruction								
30-111-61-32-3-110-71122	Compensation-Librarians	103,294.83	109,409.25	117,990.46	112,376.98	117,212.00	125,599.00	8,387.00
30-111-61-32-3-110-71152	Compensation - Media Clerk	19,184.11	21,012.89	24,636.16	23,908.22	24,682.00	26,434.00	1,752.00
30-111-61-32-3-110-71522	Compensation-REWIP Retirees	61.40	.00	.00	.00	.00	.00	.00
30-111-61-32-3-110-71650	Compensation-NBC Teacher Bonus	5,000.00	5,000.00	5,000.00	4,750.00	.00	5,000.00	5,000.00
30-111-61-32-3-110-71665	Bonus Payments To Teachers	3,096.00	.00	3,096.00	.00	.00	.00	.00

FY 25 Operating Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund								
EXPENSE								
Locations	111 - Salem High School							
Function	61 - Instruction							
Sub-Function	32 - Instr. Sup. - Media Services							
Level	3 - Secondary							
Program	110 - Regular Instruction							
30-111-61-32-3-110-72100	FICA	8,840.67	8,894.12	9,971.53	9,607.26	10,855.00	12,013.00	1,158.00
30-111-61-32-3-110-72210	VRS Pension Contribution	16,991.38	18,045.00	19,210.10	18,431.95	23,583.00	17,688.00	(5,895.00)
30-111-61-32-3-110-72220	VRS Hybrid Pension Contribution	3,194.61	3,493.00	4,102.14	3,919.53	.00	7,580.00	7,580.00
30-111-61-32-3-110-72300	Group Health and Dental Insurance	22,029.58	24,044.72	28,481.44	27,379.00	23,665.00	23,665.00	.00
30-111-61-32-3-110-72400	VRS Group Life Insurance	1,627.51	1,736.50	1,879.60	1,802.12	1,901.00	2,037.00	136.00
30-111-61-32-3-110-72510	Hybrid Disability Insurance	45.71	50.00	58.70	56.13	.00	.00	.00
30-111-61-32-3-110-72750	VRS Retiree Health Care Credit	1,469.67	1,568.00	1,697.20	1,627.27	1,717.00	1,840.00	123.00
30-111-61-32-3-110-73015	Binding Services	1,255.61	1,260.00	1,260.00	.00	.00	.00	.00
30-111-61-32-3-110-76155	Audio Visual Media	2,159.21	2,160.00	2,170.94	.00	.00	.00	.00
30-111-61-32-3-110-76325	Library Books and Supplies	8,966.78	9,245.81	10,012.00	17,845.48	17,912.00	17,912.00	.00
30-111-61-32-3-110-76330	Library Reference Materials	5,499.48	5,233.89	4,482.00	.00	.00	.00	.00
Program 110 - Regular Instruction Totals		\$202,716.55	\$211,153.18	\$234,048.27	\$221,703.94	\$221,527.00	\$239,768.00	\$18,241.00
Level 3 - Secondary Totals		\$202,716.55	\$211,153.18	\$234,048.27	\$221,703.94	\$221,527.00	\$239,768.00	\$18,241.00
Sub-Function 32 - Instr. Sup. - Media Services Totals		\$202,716.55	\$211,153.18	\$234,048.27	\$221,703.94	\$221,527.00	\$239,768.00	\$18,241.00
Sub-Function	41 - Admin. Principals Office							
Level	3 - Secondary							
Program	110 - Regular Instruction							
30-111-61-41-3-110-71126	Compensation-Principals	119,767.74	126,810.96	133,158.00	122,638.02	133,143.00	135,216.00	2,073.00
30-111-61-41-3-110-71127	Compensation-Asst Principals	169,841.16	219,193.56	230,152.56	228,292.53	230,138.00	251,721.00	21,583.00
30-111-61-41-3-110-71150	Compensation-Clerical	155,157.08	157,591.35	179,653.45	175,570.07	180,908.00	193,746.00	12,838.00
30-111-61-41-3-110-71200	Compensation-OT	287.80	1,982.69	3,113.34	1,260.62	2,500.00	2,500.00	.00
30-111-61-41-3-110-71520	Compensation-Substitutes	38.36	3,376.32	310.28	299.40	.00	.00	.00

FY 25 Operating Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund								
EXPENSE								
Locations 111 - Salem High School								
Function 61 - Instruction								
Sub-Function 41 - Admin. Principals Office								
Level 3 - Secondary								
Program 110 - Regular Instruction								
30-111-61-41-3-110-71665	Bonus Payments To Teachers	13,158.00	.00	13,158.00	.00	.00	.00	.00
30-111-61-41-3-110-72100	FICA	33,350.50	36,823.63	40,884.13	38,697.58	41,822.00	44,613.00	2,791.00
30-111-61-41-3-110-72210	VRS Pension Contribution	62,890.99	73,493.07	79,775.10	61,698.12	90,444.00	67,557.00	(22,887.00)
30-111-61-41-3-110-72220	VRS Hybrid Pension Contribution	11,048.43	10,608.19	10,291.95	25,585.81	.00	28,953.00	28,953.00
30-111-61-41-3-110-72300	Group Health and Dental Insurance	65,871.42	60,551.12	63,710.38	71,229.19	63,106.00	63,106.00	.00
30-111-61-41-3-110-72400	VRS Group Life Insurance	5,961.39	6,780.83	7,261.91	7,037.19	7,292.00	7,781.00	489.00
30-111-61-41-3-110-72510	Hybrid Disability Insurance	158.15	151.94	147.36	366.39	.00	.00	.00
30-111-61-41-3-110-72750	VRS Retiree Health Care Credit	5,383.15	6,122.85	6,557.04	6,354.59	6,585.00	7,026.00	441.00
30-111-61-41-3-110-72800	Termination Pay for Vac/Sick Leave	10,071.12	1,156.95	3,927.92	.00	.00	.00	.00
30-111-61-41-3-110-73160	Repair/Maint - School Office Equipment	.00	.00	.00	203.65	.00	.00	.00
30-111-61-41-3-110-75201	Postage-Student Mailings	3,870.30	2,776.78	4,299.89	3,219.70	4,300.00	4,300.00	.00
30-111-61-41-3-110-75521	Travel-Principals	1,063.08	3,619.25	3,600.00	2,221.54	3,600.00	3,600.00	.00
30-111-61-41-3-110-75803	Dues-Accreditation	1,338.00	1,414.00	1,578.00	2,306.00	2,574.00	2,574.00	.00
30-111-61-41-3-110-76230	Commencement	12,092.65	8,854.29	10,863.39	8,688.60	8,850.00	11,850.00	3,000.00
Program 110 - Regular Instruction Totals		\$671,349.32	\$721,307.78	\$792,442.70	\$755,669.00	\$775,262.00	\$824,543.00	\$49,281.00
Level 3 - Secondary Totals		\$671,349.32	\$721,307.78	\$792,442.70	\$755,669.00	\$775,262.00	\$824,543.00	\$49,281.00
Sub-Function 41 - Admin. Principals Office Totals		\$671,349.32	\$721,307.78	\$792,442.70	\$755,669.00	\$775,262.00	\$824,543.00	\$49,281.00
Function 61 - Instruction Totals		\$9,224,720.41	\$9,570,545.07	\$10,477,236.76	\$9,738,116.25	\$10,269,262.00	\$10,939,229.00	\$669,967.00

FY 25 Operating Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund								
EXPENSE								
Locations 111 - Salem High School								
Function 62 - Administration, Attend. & Health								
Sub-Function 62 - Admin, Attend. & Health								
Level 9 - District Wide								
Program 222 - Health Services								
30-111-62-62-9-222-76100	Supplies - Nursing	425.39	543.36	552.74	558.03	556.00	556.00	.00
	Program 222 - Health Services Totals	\$425.39	\$543.36	\$552.74	\$558.03	\$556.00	\$556.00	\$0.00
	Level 9 - District Wide Totals	\$425.39	\$543.36	\$552.74	\$558.03	\$556.00	\$556.00	\$0.00
	Sub-Function 62 - Admin, Attend. & Health Totals	\$425.39	\$543.36	\$552.74	\$558.03	\$556.00	\$556.00	\$0.00
	Function 62 - Administration, Attend. & Health Totals	\$425.39	\$543.36	\$552.74	\$558.03	\$556.00	\$556.00	\$0.00
Function 64 - Operation & Maintenance								
Sub-Function 64 - Operation & Maintenance								
Level 9 - District Wide								
Program 420 - Building Services								
30-111-64-64-9-420-71190	Compensation-Custodians	226,383.24	268,533.50	269,488.93	295,982.48	377,154.00	403,354.00	26,200.00
30-111-64-64-9-420-71200	Compensation-OT	23,429.86	31,196.44	35,759.56	16,495.33	15,000.00	25,000.00	10,000.00
30-111-64-64-9-420-71520	Compensation-Substitutes	4,460.03	3,667.04	6,955.20	4,746.15	7,000.00	7,000.00	.00
30-111-64-64-9-420-71665	Bonus Payments To Teachers	16,254.00	.00	13,158.00	.00	.00	.00	.00
30-111-64-64-9-420-72100	FICA	19,107.12	22,543.88	23,845.21	23,014.22	30,535.00	33,305.00	2,770.00
30-111-64-64-9-420-72210	VRS Pension Contribution	7,844.09	7,642.92	8,571.36	8,058.62	14,207.00	14,740.00	533.00
30-111-64-64-9-420-72220	VRS Hybrid Pension Contribution	2,891.57	4,301.68	3,619.77	4,328.37	.00	6,317.00	6,317.00
30-111-64-64-9-420-72300	Group Health and Dental Insurance	56,084.33	50,360.10	45,833.38	46,941.40	87,217.00	87,217.00	.00
30-111-64-64-9-420-72400	VRS Group Life Insurance	2,871.56	3,321.75	3,348.91	3,923.69	5,054.00	5,405.00	351.00
30-111-64-64-9-420-72510	Hybrid Disability Insurance	598.89	898.98	878.13	1,190.40	.00	.00	.00
30-111-64-64-9-420-72600	Unemployment Compensation	65.04	.00	.00	.00	.00	.00	.00
30-111-64-64-9-420-72700	Workers Compensation	3,016.00	2,923.00	1,491.35	1,252.70	3,000.00	3,000.00	.00
30-111-64-64-9-420-72750	VRS Retiree Health Care Credit	1,635.98	2,850.81	2,821.48	3,296.20	4,234.00	4,528.00	294.00
30-111-64-64-9-420-72800	Termination Pay for Vac/Sick Leave	1,561.82	1,259.69	.00	.00	.00	.00	.00

FY 25 Operating Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund								
EXPENSE								
Locations 111 - Salem High School								
Function 64 - Operation & Maintenance								
Sub-Function 64 - Operation & Maintenance								
Level 9 - District Wide								
Program 420 - Building Services								
30-111-64-64-9-420-72850	OPEB ARC	1,613.16	2,575.00	1,519.00	.00	.00	.00	.00
30-111-64-64-9-420-73180	Repair/Maint - Other Contracted	104,678.16	288,493.08	118,520.76	83,856.10	30,141.00	34,776.00	4,635.00
30-111-64-64-9-420-74900	Building Maintenance -City	133,926.70	145,571.15	212,674.75	224,867.90	150,000.00	150,000.00	.00
30-111-64-64-9-420-75001	Telecom/ Internet Services	7,289.35	7,518.83	6,753.54	5,576.22	8,000.00	8,000.00	.00
30-111-64-64-9-420-75004	Utilities - Electric	229,610.26	301,987.20	304,527.33	319,117.02	319,200.00	319,200.00	.00
30-111-64-64-9-420-75005	Utilities - Natural Gas	26,038.84	46,280.16	67,653.08	54,257.08	60,000.00	60,000.00	.00
30-111-64-64-9-420-75009	Utilities - Water and Sewer	49,669.04	80,037.24	53,481.50	54,676.59	65,000.00	65,000.00	.00
30-111-64-64-9-420-75529	Travel-Itinerant	65.10	.00	.00	.00	.00	.00	.00
30-111-64-64-9-420-76055	Machines, Equipment and Tools <\$5,000	3,276.60	.00	5,764.55	.00	1,800.00	1,800.00	.00
30-111-64-64-9-420-76110	Supplies - Operational	32,283.16	43,655.45	43,703.02	46,261.54	25,000.00	25,000.00	.00
Program 420 - Building Services Totals		\$954,653.90	\$1,315,617.90	\$1,230,368.81	\$1,197,842.01	\$1,202,542.00	\$1,253,642.00	\$51,100.00
Program 430 - Grounds Services								
30-111-64-64-9-430-74910	Grounds Maintenance-City	25,812.54	44,016.33	45,398.17	55,686.10	46,135.00	46,515.00	380.00
Program 430 - Grounds Services Totals		\$25,812.54	\$44,016.33	\$45,398.17	\$55,686.10	\$46,135.00	\$46,515.00	\$380.00
Program 460 - Security Services								
30-111-64-64-9-460-71142	Compensation-Security Guard	684.25	.00	.00	.00	.00	.00	.00
30-111-64-64-9-460-72100	FICA	52.34	.00	.00	.00	.00	.00	.00
Program 460 - Security Services Totals		\$736.59	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 9 - District Wide Totals		\$981,203.03	\$1,359,634.23	\$1,275,766.98	\$1,253,528.11	\$1,248,677.00	\$1,300,157.00	\$51,480.00
Sub-Function 64 - Operation & Maintenance Totals		\$981,203.03	\$1,359,634.23	\$1,275,766.98	\$1,253,528.11	\$1,248,677.00	\$1,300,157.00	\$51,480.00
Function 64 - Operation & Maintenance Totals		\$981,203.03	\$1,359,634.23	\$1,275,766.98	\$1,253,528.11	\$1,248,677.00	\$1,300,157.00	\$51,480.00

FY 25 Operating Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund								
EXPENSE								
Locations	111 - Salem High School							
Function	68 - Technology							
Sub-Function	10 - Classroom Instruction							
Level	9 - District Wide							
Program	800 - Technology							
30-111-68-10-9-800-71139	Compensation-ITRT	36,507.15	44,718.84	37,359.00	41,889.70	43,659.00	46,119.00	2,460.00
30-111-68-10-9-800-71665	Bonus Payments To Teachers	774.00	.00	774.00	.00	.00	.00	.00
30-111-68-10-9-800-72100	FICA	2,831.32	3,401.32	2,851.10	3,205.92	3,340.00	3,528.00	188.00
30-111-68-10-9-800-72210	VRS Pension Contribution	5,984.94	6,282.30	7,256.15	6,935.30	7,256.00	7,665.00	409.00
30-111-68-10-9-800-72300	Group Health and Dental Insurance	3,506.88	3,833.80	3,976.06	4,153.38	4,971.00	4,971.00	.00
30-111-68-10-9-800-72400	VRS Group Life Insurance	482.55	506.50	584.98	559.15	585.00	618.00	33.00
30-111-68-10-9-800-72750	VRS Retiree Health Care Credit	435.68	457.40	528.22	504.90	528.00	558.00	30.00
30-111-68-10-9-800-76305	ITRT	900.10	910.18	855.77	899.87	900.00	900.00	.00
30-111-68-10-9-800-76545	Technology Repair and Replace	6,088.20	5,516.92	34,847.23	13,567.07	4,050.00	4,050.00	.00
30-111-68-10-9-800-78050	Technology Addl VPSA Eligible	450,410.27	200,064.95	60,524.14	228,013.00	90,750.00	180,000.00	89,250.00
	Program 800 - Technology Totals	\$507,921.09	\$265,692.21	\$149,556.65	\$299,728.29	\$156,039.00	\$248,409.00	\$92,370.00
	Level 9 - District Wide Totals	\$507,921.09	\$265,692.21	\$149,556.65	\$299,728.29	\$156,039.00	\$248,409.00	\$92,370.00
	Sub-Function 10 - Classroom Instruction Totals	\$507,921.09	\$265,692.21	\$149,556.65	\$299,728.29	\$156,039.00	\$248,409.00	\$92,370.00
	Function 68 - Technology Totals	\$507,921.09	\$265,692.21	\$149,556.65	\$299,728.29	\$156,039.00	\$248,409.00	\$92,370.00
	Locations 111 - Salem High School Totals	\$10,714,269.92	\$11,196,414.87	\$11,903,113.13	\$11,291,930.68	\$11,674,534.00	\$12,488,351.00	\$813,817.00
Locations	112 - Andrew Lewis Middle School							
Function	61 - Instruction							
Sub-Function	10 - Classroom Instruction							
Level	4 - Middle							
Program	110 - Regular Instruction							
30-112-61-10-4-110-71120	Compensation-Instructional Salaries	3,051,167.88	3,135,730.19	3,088,918.54	2,938,255.35	3,174,822.00	3,395,778.00	220,956.00
30-112-61-10-4-110-71151	Compensation-Instructional Asst	65,486.75	72,979.29	81,653.38	81,918.27	111,412.00	97,755.00	(13,657.00)
30-112-61-10-4-110-71159	Compensation- Accompanist	4,063.50	3,996.00	6,831.00	6,291.00	6,750.00	6,750.00	.00
30-112-61-10-4-110-71200	Compensation-OT	206.66	191.73	595.56	709.11	.00	.00	.00

FY 25 Operating Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund								
EXPENSE								
Locations 112 - Andrew Lewis Middle School								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 4 - Middle								
Program 110 - Regular Instruction								
30-112-61-10-4-110-71520	Compensation-Substitutes	66,349.11	89,335.98	122,345.28	80,881.34	70,000.00	70,000.00	.00
30-112-61-10-4-110-71522	Compensation-REWIP Retirees	49,026.79	49,222.13	42,563.23	38,105.64	64,276.00	64,877.00	601.00
30-112-61-10-4-110-71650	Compensation-NBC Teacher Bonus	15,000.00	10,000.00	5,000.00	4,750.00	5,000.00	7,500.00	2,500.00
30-112-61-10-4-110-71665	Bonus Payments To Teachers	87,462.00	.00	56,928.00	.00	.00	.00	.00
30-112-61-10-4-110-72100	FICA	242,842.45	245,342.27	248,705.98	231,274.49	262,568.00	278,663.00	16,095.00
30-112-61-10-4-110-72210	VRS Pension Contribution	440,481.27	438,773.49	405,682.18	395,637.89	546,172.00	406,438.00	(139,734.00)
30-112-61-10-4-110-72220	VRS Hybrid Pension Contribution	75,561.97	87,578.21	113,819.42	95,197.27	.00	164,781.00	164,781.00
30-112-61-10-4-110-72300	Group Health and Dental Insurance	366,324.32	375,817.70	401,989.02	368,916.20	397,223.00	397,223.00	.00
30-112-61-10-4-110-72400	VRS Group Life Insurance	41,606.01	42,691.74	41,980.28	38,761.19	44,036.00	46,813.00	2,777.00
30-112-61-10-4-110-72510	Hybrid Disability Insurance	1,082.03	1,299.34	1,646.86	1,378.91	.00	.00	.00
30-112-61-10-4-110-72600	Unemployment Compensation	150.88	.00	.00	.00	.00	.00	.00
30-112-61-10-4-110-72700	Workers Compensation	17,783.00	17,234.00	14,913.50	12,526.96	20,000.00	20,000.00	.00
30-112-61-10-4-110-72750	VRS Retiree Health Care Credit	37,569.98	38,550.77	37,907.53	35,000.80	39,763.00	42,272.00	2,509.00
30-112-61-10-4-110-72800	Termination Pay for Vac/Sick Leave	6,018.00	28,700.00	7,740.00	.00	.00	.00	.00
30-112-61-10-4-110-72850	OPEB ARC	17,122.49	15,064.00	15,193.00	.00	.00	.00	.00
30-112-61-10-4-110-73037	Contractual Services - Other	2,070.00	.00	.00	.00	.00	.00	.00
30-112-61-10-4-110-73126	Repair & Maint - Athletic Equipment	2,054.41	6,093.00	3,052.00	3,137.00	3,042.00	4,692.00	1,650.00
30-112-61-10-4-110-73135	Repair/Maint - Band Instruments	2,949.59	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	.00
30-112-61-10-4-110-73140	Repair/Maint - Business Ed	217.72	240.32	234.47	239.97	240.00	.00	(240.00)
30-112-61-10-4-110-73145	Repair/Maint - Family and Consumer Science	198.40	59.08	83.93	348.34	706.00	706.00	.00
30-112-61-10-4-110-73148	Repair & Maint - Foreign Language Dept	327.26	318.65	320.89	325.58	338.00	.00	(338.00)

FY 25 Operating Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund								
EXPENSE								
Locations 112 - Andrew Lewis Middle School								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 4 - Middle								
Program 110 - Regular Instruction								
30-112-61-10-4-110-73150	Repair/Maint - Math	1,949.84	1,963.25	1,959.98	1,937.74	1,964.00	.00	(1,964.00)
30-112-61-10-4-110-73154	Repair & Maint - PE Equipment	280.00	.00	209.49	279.15	280.00	.00	(280.00)
30-112-61-10-4-110-73155	Repair/Maint - Piano	275.28	280.00	61.00	.00	280.00	280.00	.00
30-112-61-10-4-110-73165	Repair/Maint - Science	2,329.35	539.68	.00	2,384.76	2,385.00	.00	(2,385.00)
30-112-61-10-4-110-73175	Repair/Maint- Computer	197.50	340.90	244.97	225.73	270.00	.00	(270.00)
30-112-61-10-4-110-73255	Professional Development	199.00	199.40	49.99	200.00	200.00	200.00	.00
30-112-61-10-4-110-76010	Agenda Books	2,541.60	1,850.88	3,264.31	868.32	3,394.00	3,394.00	.00
30-112-61-10-4-110-76015	Allotment	28,567.13	36,889.19	36,899.31	35,119.18	43,708.00	44,800.00	1,092.00
30-112-61-10-4-110-76045	Furniture and Equip <\$5,000	970.07	2,920.45	8,162.57	1,435.68	4,127.00	4,127.00	.00
30-112-61-10-4-110-76075	Registration Guide	.00	.00	299.59	.00	300.00	300.00	.00
30-112-61-10-4-110-76085	School Improvement	39.48	84.72	100.00	100.00	100.00	100.00	.00
30-112-61-10-4-110-76090	Student Recognition	1,347.21	524.29	843.00	4,716.19	5,620.00	5,620.00	.00
30-112-61-10-4-110-76135	Art Supplies and Equipment <\$5,000	2,495.38	2,496.59	2,748.62	3,000.79	3,000.00	3,000.00	.00
30-112-61-10-4-110-76170	Band	1,591.34	25,077.45	12,090.09	6,934.50	7,000.00	7,000.00	.00
30-112-61-10-4-110-76185	Business Education	1,251.00	1,258.21	1,260.74	1,259.72	1,261.00	1,500.00	239.00
30-112-61-10-4-110-76215	Choir	1,926.69	1,944.24	2,218.11	2,198.97	1,940.00	1,940.00	.00
30-112-61-10-4-110-76235	Drama	.00	.00	.00	383.61	410.00	410.00	.00
30-112-61-10-4-110-76260	Family and Consumer Science	2,937.46	4,081.78	4,437.30	4,326.32	5,000.00	6,000.00	1,000.00
30-112-61-10-4-110-76270	Foreign Language	174.35	184.84	193.37	197.00	194.00	472.00	278.00
30-112-61-10-4-110-76290	Health	461.77	739.30	519.62	99.89	486.00	486.00	.00
30-112-61-10-4-110-76300	Intro to Computers	825.09	796.68	839.00	836.68	839.00	839.00	.00

FY 25 Operating Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund								
EXPENSE								
Locations 112 - Andrew Lewis Middle School								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 4 - Middle								
Program 110 - Regular Instruction								
30-112-61-10-4-110-76320	Language Arts	4,141.82	3,544.71	4,434.94	4,384.41	4,442.00	4,442.00	.00
30-112-61-10-4-110-76345	Mathematics	1,208.05	1,238.27	1,244.71	1,247.89	1,248.00	2,812.00	1,564.00
30-112-61-10-4-110-76360	Physical Education	560.00	826.85	559.34	888.28	560.00	840.00	280.00
30-112-61-10-4-110-76380	Science	1,703.67	1,405.59	4,182.46	1,869.69	2,000.00	3,800.00	1,800.00
30-112-61-10-4-110-76385	Social Studies	.00	762.98	711.14	1,050.53	1,000.00	1,000.00	.00
30-112-61-10-4-110-76440	Technology Education	5,395.94	6,097.60	6,501.58	6,396.66	6,503.00	6,503.00	.00
30-112-61-10-4-110-76515	Software-Instructional	9,392.58	9,053.96	7,845.65	12,399.34	12,400.00	10,470.00	(1,930.00)
30-112-61-10-4-110-76530	Computer Supplies	3,572.32	4,036.78	4,895.91	4,637.99	2,500.00	5,325.00	2,825.00
Program 110 - Regular Instruction Totals		\$4,669,456.39	\$4,771,356.48	\$4,807,880.84	\$4,436,034.33	\$4,862,759.00	\$5,122,908.00	\$260,149.00
Program 120 - Special Education								
30-112-61-10-4-120-71120	Compensation-Instructional Salaries	282,205.83	279,535.33	246,382.01	271,110.65	295,209.00	433,240.00	138,031.00
30-112-61-10-4-120-71151	Compensation-Instructional Asst	44,062.72	65,822.59	95,406.87	90,298.95	106,229.00	162,155.00	55,926.00
30-112-61-10-4-120-71520	Compensation-Substitutes	.00	686.00	6,236.32	1,235.19	.00	.00	.00
30-112-61-10-4-120-71522	Compensation-REWIP Retirees	8,078.24	2,982.51	2,375.58	.00	.00	.00	.00
30-112-61-10-4-120-71665	Bonus Payments To Teachers	10,836.00	.00	20,124.00	.00	.00	.00	.00
30-112-61-10-4-120-72100	FICA	24,680.57	26,186.17	28,202.57	27,186.60	30,710.00	45,548.00	14,838.00
30-112-61-10-4-120-72210	VRS Pension Contribution	43,028.10	31,814.46	24,810.30	17,764.40	66,719.00	29,686.00	(37,033.00)
30-112-61-10-4-120-72220	VRS Hybrid Pension Contribution	9,671.91	27,863.24	32,272.95	40,489.07	.00	69,268.00	69,268.00
30-112-61-10-4-120-72300	Group Health and Dental Insurance	57,484.08	51,477.36	53,537.97	57,934.88	51,249.00	51,249.00	.00
30-112-61-10-4-120-72400	VRS Group Life Insurance	4,248.99	4,811.56	4,602.48	4,696.75	5,379.00	7,978.00	2,599.00
30-112-61-10-4-120-72510	Hybrid Disability Insurance	138.57	398.94	462.17	579.81	.00	.00	.00

FY 25 Operating Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund								
EXPENSE								
Locations 112 - Andrew Lewis Middle School								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 4 - Middle								
Program 120 - Special Education								
30-112-61-10-4-120-72600	Unemployment Compensation	1,094.16	.00	.00	.00	.00	.00	.00
30-112-61-10-4-120-72750	VRS Retiree Health Care Credit	3,836.71	4,344.70	4,155.88	4,241.08	4,857.00	7,204.00	2,347.00
30-112-61-10-4-120-72800	Termination Pay for Vac/Sick Leave	2,020.00	46.67	.00	.00	.00	.00	.00
30-112-61-10-4-120-76390	Sp Ed LD	1,056.98	1,057.14	1,034.41	1,742.91	1,060.00	2,005.00	945.00
30-112-61-10-4-120-76405	Sp Ed EMH	262.30	221.93	264.91	65.79	265.00	.00	(265.00)
30-112-61-10-4-120-76410	Sp Ed ID	149.70	149.25	279.94	101.21	150.00	.00	(150.00)
30-112-61-10-4-120-76415	Sp Ed BD	510.35	493.88	425.00	94.33	530.00	.00	(530.00)
30-112-61-10-4-120-76431	Special Ed - General	.00	.02	.00	.00	.00	.00	.00
	Program 120 - Special Education Totals	\$493,365.21	\$497,891.75	\$520,573.36	\$517,541.62	\$562,357.00	\$808,333.00	\$245,976.00
Program 130 - Vocational								
30-112-61-10-4-130-71120	Compensation-Instructional Salaries	240,813.29	275,927.00	307,324.87	273,367.70	274,741.00	295,875.00	21,134.00
30-112-61-10-4-130-71665	Bonus Payments To Teachers	6,192.00	.00	6,192.00	.00	.00	.00	.00
30-112-61-10-4-130-72100	FICA	17,767.57	20,192.35	22,911.35	20,002.40	21,018.00	22,634.00	1,616.00
30-112-61-10-4-130-72210	VRS Pension Contribution	40,536.64	44,686.00	50,647.80	44,071.76	45,662.00	49,174.00	3,512.00
30-112-61-10-4-130-72300	Group Health and Dental Insurance	22,510.32	24,605.28	27,962.24	27,282.48	32,828.00	32,828.00	.00
30-112-61-10-4-130-72400	VRS Group Life Insurance	3,268.25	3,602.80	4,083.50	3,553.35	3,682.00	3,965.00	283.00
30-112-61-10-4-130-72750	VRS Retiree Health Care Credit	2,951.24	3,253.40	3,687.30	3,208.70	3,324.00	3,580.00	256.00
	Program 130 - Vocational Totals	\$334,039.31	\$372,266.83	\$422,809.06	\$371,486.39	\$381,255.00	\$408,056.00	\$26,801.00
Program 140 - Gifted								
30-112-61-10-4-140-72100	FICA	.00	.00	7.23	.00	.00	.00	.00
	Program 140 - Gifted Totals	\$0.00	\$0.00	\$7.23	\$0.00	\$0.00	\$0.00	\$0.00

FY 25 Operating Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund								
EXPENSE								
Locations 112 - Andrew Lewis Middle School								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 4 - Middle								
Program 150 - Other								
30-112-61-10-4-150-71200	Compensation-OT	.00	184.16	.00	.00	.00	.00	.00
30-112-61-10-4-150-71620	Compensation-Extracurricular Supplements	145,930.34	154,571.32	163,780.36	164,322.47	177,547.00	177,363.00	(184.00)
30-112-61-10-4-150-72100	FICA	11,156.28	13,220.07	14,132.57	12,925.73	13,582.00	13,568.00	(14.00)
30-112-61-10-4-150-76030	Athletics/Athletic Equipment <\$5,000	5,993.15	3,857.44	7,199.14	7,156.71	7,200.00	7,200.00	.00
Program 150 - Other Totals		\$163,079.77	\$171,832.99	\$185,112.07	\$184,404.91	\$198,329.00	\$198,131.00	(\$198.00)
Level 4 - Middle Totals		\$5,659,940.68	\$5,813,348.05	\$5,936,382.56	\$5,509,467.25	\$6,004,700.00	\$6,537,428.00	\$532,728.00
Sub-Function 10 - Classroom Instruction Totals		\$5,659,940.68	\$5,813,348.05	\$5,936,382.56	\$5,509,467.25	\$6,004,700.00	\$6,537,428.00	\$532,728.00
Sub-Function 21 - Student Guidance								
Level 4 - Middle								
Program 110 - Regular Instruction								
30-112-61-21-4-110-71124	Compensation-Guidance Counselors	197,543.08	198,772.92	222,160.69	191,464.32	234,623.00	223,795.00	(10,828.00)
30-112-61-21-4-110-71150	Compensation-Clerical	37,951.18	41,325.07	46,446.60	39,577.57	48,580.00	44,240.00	(4,340.00)
30-112-61-21-4-110-71200	Compensation-OT	593.56	267.12	407.71	533.90	.00	.00	.00
30-112-61-21-4-110-71665	Bonus Payments To Teachers	5,882.40	.00	5,882.40	.00	.00	.00	.00
30-112-61-21-4-110-72100	FICA	17,731.06	17,848.45	21,019.79	17,375.64	21,665.00	20,505.00	(1,160.00)
30-112-61-21-4-110-72210	VRS Pension Contribution	27,391.06	29,268.14	30,332.23	24,032.63	47,068.00	31,183.00	(15,885.00)
30-112-61-21-4-110-72220	VRS Hybrid Pension Contribution	11,733.25	12,511.04	14,382.70	15,970.53	.00	13,364.00	13,364.00
30-112-61-21-4-110-72300	Group Health and Dental Insurance	36,698.42	36,575.42	39,881.04	35,577.42	32,828.00	32,828.00	.00
30-112-61-21-4-110-72400	VRS Group Life Insurance	3,154.40	3,368.42	3,605.19	3,225.27	3,795.00	3,592.00	(203.00)
30-112-61-21-4-110-72510	Hybrid Disability Insurance	168.01	179.21	206.00	228.63	.00	.00	.00
30-112-61-21-4-110-72750	VRS Retiree Health Care Credit	2,848.30	3,041.67	3,255.42	2,912.38	3,427.00	3,243.00	(184.00)
30-112-61-21-4-110-72800	Termination Pay for Vac/Sick Leave	.00	.00	11,915.05	.00	.00	.00	.00

FY 25 Operating Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund								
EXPENSE								
Locations 112 - Andrew Lewis Middle School								
Function 61 - Instruction								
Sub-Function 21 - Student Guidance								
Level 4 - Middle								
Program 110 - Regular Instruction								
30-112-61-21-4-110-76195	Career Education	436.18	441.75	436.18	465.00	465.00	.00	(465.00)
30-112-61-21-4-110-76285	Guidance	384.32	659.85	383.37	705.27	406.00	871.00	465.00
	Program 110 - Regular Instruction Totals	\$342,515.22	\$344,259.06	\$400,314.37	\$332,068.56	\$392,857.00	\$373,621.00	(\$19,236.00)
Program 120 - Special Education								
30-112-61-21-4-120-71124	Compensation-Guidance Counselors	10,397.00	10,461.73	11,692.67	.00	.00	.00	.00
30-112-61-21-4-120-71150	Compensation-Clerical	1,997.43	2,175.00	2,444.56	.00	.00	.00	.00
30-112-61-21-4-120-71200	Compensation-OT	31.24	14.06	21.46	.00	.00	.00	.00
30-112-61-21-4-120-71665	Bonus Payments To Teachers	309.60	.00	309.60	.00	.00	.00	.00
30-112-61-21-4-120-72100	FICA	933.21	939.39	1,106.31	.00	.00	.00	.00
30-112-61-21-4-120-72210	VRS Pension Contribution	1,441.63	1,540.43	1,596.43	.00	.00	.00	.00
30-112-61-21-4-120-72220	VRS Hybrid Pension Contribution	617.54	658.48	756.98	.00	.00	.00	.00
30-112-61-21-4-120-72300	Group Health and Dental Insurance	1,931.50	1,925.02	2,099.00	.00	.00	.00	.00
30-112-61-21-4-120-72400	VRS Group Life Insurance	166.02	177.29	189.75	.00	.00	.00	.00
30-112-61-21-4-120-72510	Hybrid Disability Insurance	8.84	9.43	10.84	.00	.00	.00	.00
30-112-61-21-4-120-72750	VRS Retiree Health Care Credit	149.91	160.09	171.34	.00	.00	.00	.00
30-112-61-21-4-120-72800	Termination Pay for Vac/Sick Leave	.00	.00	627.11	.00	.00	.00	.00
30-112-61-21-4-120-76195	Career Education	22.96	23.25	22.95	.00	.00	.00	.00
30-112-61-21-4-120-76285	Guidance	20.23	34.73	20.18	.00	.00	.00	.00
	Program 120 - Special Education Totals	\$18,027.11	\$18,118.90	\$21,069.18	\$0.00	\$0.00	\$0.00	\$0.00
	Level 4 - Middle Totals	\$360,542.33	\$362,377.96	\$421,383.55	\$332,068.56	\$392,857.00	\$373,621.00	(\$19,236.00)
	Sub-Function 21 - Student Guidance Totals	\$360,542.33	\$362,377.96	\$421,383.55	\$332,068.56	\$392,857.00	\$373,621.00	(\$19,236.00)

FY 25 Operating Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund								
EXPENSE								
Locations 112 - Andrew Lewis Middle School								
Function 61 - Instruction								
Sub-Function 32 - Instr. Sup. - Media Services								
Level 4 - Middle								
Program 110 - Regular Instruction								
30-112-61-32-4-110-71122	Compensation-Librarians	55,149.46	58,496.04	68,675.61	66,803.78	68,215.00	73,946.00	5,731.00
30-112-61-32-4-110-71152	Compensation - Media Clerk	46,333.04	49,071.62	53,916.46	51,874.10	53,854.00	57,675.00	3,821.00
30-112-61-32-4-110-71200	Compensation-OT	58.41	.00	.00	.00	.00	.00	.00
30-112-61-32-4-110-71520	Compensation-Substitutes	.00	91.88	.00	.00	.00	.00	.00
30-112-61-32-4-110-71650	Compensation-NBC Teacher Bonus	.00	.00	5,000.00	4,750.00	.00	.00	.00
30-112-61-32-4-110-71665	Bonus Payments To Teachers	3,096.00	.00	3,096.00	.00	.00	.00	.00
30-112-61-32-4-110-72100	FICA	7,187.12	7,752.52	9,924.86	9,387.99	9,338.00	10,069.00	731.00
30-112-61-32-4-110-72210	VRS Pension Contribution	16,779.80	17,821.70	20,142.70	19,403.66	20,288.00	21,875.00	1,587.00
30-112-61-32-4-110-72300	Group Health and Dental Insurance	14,094.24	15,649.12	8,707.28	8,306.76	16,414.00	16,414.00	.00
30-112-61-32-4-110-72400	VRS Group Life Insurance	1,352.86	1,436.90	1,624.00	1,564.38	1,636.00	1,764.00	128.00
30-112-61-32-4-110-72750	VRS Retiree Health Care Credit	1,221.63	1,297.50	1,466.40	1,412.66	1,477.00	1,593.00	116.00
30-112-61-32-4-110-73130	Repair/Maint - Audio/Visual	2,010.93	1,706.00	1,483.17	1,994.26	2,000.00	.00	(2,000.00)
30-112-61-32-4-110-76155	Audio Visual Media	2,920.27	2,955.00	2,734.92	2,730.90	2,735.00	.00	(2,735.00)
30-112-61-32-4-110-76325	Library Books and Supplies	6,329.38	6,633.33	7,507.07	6,748.79	6,427.00	14,432.00	8,005.00
30-112-61-32-4-110-76330	Library Reference Materials	2,909.68	2,295.05	2,535.94	2,482.70	2,500.00	.00	(2,500.00)
30-112-61-32-4-110-76355	Periodicals	55.00	500.00	428.52	247.72	500.00	.00	(500.00)
Program 110 - Regular Instruction Totals		\$159,497.82	\$165,706.66	\$187,242.93	\$177,707.70	\$185,384.00	\$197,768.00	\$12,384.00
Level 4 - Middle Totals		\$159,497.82	\$165,706.66	\$187,242.93	\$177,707.70	\$185,384.00	\$197,768.00	\$12,384.00
Sub-Function 32 - Instr. Sup. - Media Services Totals		\$159,497.82	\$165,706.66	\$187,242.93	\$177,707.70	\$185,384.00	\$197,768.00	\$12,384.00

FY 25 Operating Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund								
EXPENSE								
Locations 112 - Andrew Lewis Middle School								
Function 61 - Instruction								
Sub-Function 41 - Admin. Principals Office								
Level 4 - Middle								
Program 110 - Regular Instruction								
30-112-61-41-4-110-71126	Compensation-Principals	103,394.76	109,896.00	115,383.96	114,068.60	115,384.00	125,783.00	10,399.00
30-112-61-41-4-110-71127	Compensation-Asst Principals	179,338.50	188,598.96	182,541.00	153,876.02	182,526.00	169,662.00	(12,864.00)
30-112-61-41-4-110-71150	Compensation-Clerical	70,780.86	79,298.95	91,057.21	75,956.65	90,542.00	96,967.00	6,425.00
30-112-61-41-4-110-71200	Compensation-OT	793.79	2,281.22	2,084.06	4,427.22	1,000.00	2,000.00	1,000.00
30-112-61-41-4-110-71520	Compensation-Substitutes	1,195.28	6,785.68	3,891.00	7,204.18	.00	.00	.00
30-112-61-41-4-110-71665	Bonus Payments To Teachers	7,740.00	.00	7,740.00	.00	.00	.00	.00
30-112-61-41-4-110-72100	FICA	26,352.76	28,287.45	30,947.59	27,059.13	29,793.00	30,173.00	380.00
30-112-61-41-4-110-72210	VRS Pension Contribution	52,382.22	55,791.96	56,721.36	48,957.67	64,561.00	45,653.00	(18,908.00)
30-112-61-41-4-110-72220	VRS Hybrid Pension Contribution	6,312.54	6,941.76	7,839.48	8,028.74	.00	19,566.00	19,566.00
30-112-61-41-4-110-72300	Group Health and Dental Insurance	41,320.74	41,820.38	44,249.00	30,682.91	36,035.00	36,035.00	.00
30-112-61-41-4-110-72400	VRS Group Life Insurance	4,732.32	5,058.00	5,205.24	4,594.63	5,205.00	5,258.00	53.00
30-112-61-41-4-110-72510	Hybrid Disability Insurance	90.36	99.36	112.32	114.96	.00	.00	.00
30-112-61-41-4-110-72750	VRS Retiree Health Care Credit	4,273.20	4,567.32	4,700.28	4,148.89	4,700.00	4,748.00	48.00
30-112-61-41-4-110-72800	Termination Pay for Vac/Sick Leave	.00	.00	10,062.82	1,974.94	.00	.00	.00
30-112-61-41-4-110-73160	Repair/Maint - School Office Equipment	4,554.90	5,361.30	5,559.09	5,825.65	5,580.00	11,160.00	5,580.00
30-112-61-41-4-110-73161	Lease Offset	.00	.00	(2,968.08)	.00	.00	.00	.00
30-112-61-41-4-110-75200	Postage	750.00	996.21	1,003.88	979.91	1,000.00	1,750.00	750.00
30-112-61-41-4-110-75521	Travel-Principals	742.00	800.41	533.43	448.05	1,000.00	1,000.00	.00
30-112-61-41-4-110-75803	Dues-Accreditation	650.98	536.00	736.00	200.00	1,000.00	1,000.00	.00
30-112-61-41-4-110-78070	Inception of Lease - Capital Outlay	.00	.00	22,494.22	.00	.00	.00	.00
Program 110 - Regular Instruction Totals		\$505,405.21	\$537,120.96	\$589,893.86	\$488,548.15	\$538,326.00	\$550,755.00	\$12,429.00

FY 25 Operating Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund								
EXPENSE								
Locations 112 - Andrew Lewis Middle School								
Function 61 - Instruction								
Sub-Function 41 - Admin. Principals Office								
Level 4 - Middle	Totals	\$505,405.21	\$537,120.96	\$589,893.86	\$488,548.15	\$538,326.00	\$550,755.00	\$12,429.00
Sub-Function 41 - Admin. Principals Office	Totals	\$505,405.21	\$537,120.96	\$589,893.86	\$488,548.15	\$538,326.00	\$550,755.00	\$12,429.00
Function 61 - Instruction	Totals	\$6,685,386.04	\$6,878,553.63	\$7,134,902.90	\$6,507,791.66	\$7,121,267.00	\$7,659,572.00	\$538,305.00
Function 62 - Administration, Attend. & Health								
Sub-Function 62 - Admin, Attend. & Health								
Level 9 - District Wide								
Program 222 - Health Services								
30-112-62-62-9-222-76100	Supplies - Nursing	629.67	626.50	629.28	614.35	630.00	630.00	.00
Program 222 - Health Services	Totals	\$629.67	\$626.50	\$629.28	\$614.35	\$630.00	\$630.00	\$0.00
Level 9 - District Wide	Totals	\$629.67	\$626.50	\$629.28	\$614.35	\$630.00	\$630.00	\$0.00
Sub-Function 62 - Admin, Attend. & Health	Totals	\$629.67	\$626.50	\$629.28	\$614.35	\$630.00	\$630.00	\$0.00
Function 62 - Administration, Attend. & Health	Totals	\$629.67	\$626.50	\$629.28	\$614.35	\$630.00	\$630.00	\$0.00
Function 64 - Operation & Maintenance								
Sub-Function 64 - Operation & Maintenance								
Level 9 - District Wide								
Program 420 - Building Services								
30-112-64-64-9-420-71190	Compensation-Custodians	250,772.75	236,784.90	311,773.78	299,153.71	353,253.00	384,351.00	31,098.00
30-112-64-64-9-420-71200	Compensation-OT	9,997.63	12,015.14	16,078.89	10,409.31	9,000.00	12,000.00	3,000.00
30-112-64-64-9-420-71520	Compensation-Substitutes	5,329.20	357.76	.00	.00	4,000.00	4,000.00	.00
30-112-64-64-9-420-71665	Bonus Payments To Teachers	14,706.00	.00	13,932.00	.00	.00	.00	.00
30-112-64-64-9-420-72100	FICA	20,664.22	18,574.45	24,958.02	22,944.24	28,018.00	30,627.00	2,609.00
30-112-64-64-9-420-72210	VRS Pension Contribution	8,778.81	8,954.10	9,589.68	9,313.61	14,137.00	14,523.00	386.00
30-112-64-64-9-420-72220	VRS Hybrid Pension Contribution	2,834.39	1,944.86	4,392.25	3,425.24	.00	6,224.00	6,224.00
30-112-64-64-9-420-72300	Group Health and Dental Insurance	60,094.10	51,963.26	66,684.44	61,988.73	61,098.00	61,098.00	.00
30-112-64-64-9-420-72400	VRS Group Life Insurance	3,231.44	3,109.11	4,185.36	3,992.31	4,734.00	5,150.00	416.00
30-112-64-64-9-420-72510	Hybrid Disability Insurance	650.68	646.81	1,034.68	976.32	.00	.00	.00
30-112-64-64-9-420-72700	Workers Compensation	2,262.00	2,192.00	1,739.91	1,461.48	3,000.00	3,000.00	.00

FY 25 Operating Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund								
EXPENSE								
Locations 112 - Andrew Lewis Middle School								
Function 64 - Operation & Maintenance								
Sub-Function 64 - Operation & Maintenance								
Level 9 - District Wide								
Program 420 - Building Services								
30-112-64-64-9-420-72750	VRS Retiree Health Care Credit	1,864.34	2,657.86	3,517.08	3,355.70	3,971.00	4,320.00	349.00
30-112-64-64-9-420-72800	Termination Pay for Vac/Sick Leave	360.83	2,005.33	.00	294.27	.00	.00	.00
30-112-64-64-9-420-72850	OPEB ARC	1,843.61	1,287.00	1,773.00	.00	.00	.00	.00
30-112-64-64-9-420-73180	Repair/Maint - Other Contracted	13,483.97	15,334.94	25,152.25	33,691.29	28,141.00	33,609.00	5,468.00
30-112-64-64-9-420-73184	Repair/Maint - Other Contracted - AIIMS/Alt Ed	730.00	1,688.44	5,582.86	2,888.75	.00	3,000.00	3,000.00
30-112-64-64-9-420-74900	Building Maintenance -City	63,886.08	82,286.75	124,940.13	89,263.20	73,000.00	73,000.00	.00
30-112-64-64-9-420-74901	Alt. Ed. Building Maintenance - City	2,423.01	5,611.91	2,117.72	5,876.20	3,608.00	3,608.00	.00
30-112-64-64-9-420-75001	Telecom/ Internet Services	6,730.80	6,967.40	4,891.54	3,974.12	7,000.00	7,000.00	.00
30-112-64-64-9-420-75004	Utilities - Electric	166,067.96	186,314.96	200,637.25	192,617.82	203,000.00	203,000.00	.00
30-112-64-64-9-420-75005	Utilities - Natural Gas	19,993.50	22,363.42	27,634.29	22,903.29	32,000.00	32,000.00	.00
30-112-64-64-9-420-75009	Utilities - Water and Sewer	27,113.84	36,809.14	38,393.10	30,193.61	44,000.00	44,000.00	.00
30-112-64-64-9-420-76055	Machines, Equipment and Tools <\$5,000	2,076.85	.00	3,836.45	.00	2,750.00	2,750.00	.00
30-112-64-64-9-420-76110	Supplies - Operational	28,585.25	27,035.76	40,680.75	38,388.06	17,000.00	17,000.00	.00
Program 420 - Building Services Totals		\$714,481.26	\$726,905.30	\$933,525.43	\$837,111.26	\$891,710.00	\$944,260.00	\$52,550.00
Program 430 - Grounds Services								
30-112-64-64-9-430-74910	Grounds Maintenance-City	8,788.44	11,672.56	10,063.65	14,380.82	11,565.00	11,565.00	.00
Program 430 - Grounds Services Totals		\$8,788.44	\$11,672.56	\$10,063.65	\$14,380.82	\$11,565.00	\$11,565.00	\$0.00
Level 9 - District Wide Totals		\$723,269.70	\$738,577.86	\$943,589.08	\$851,492.08	\$903,275.00	\$955,825.00	\$52,550.00
Sub-Function 64 - Operation & Maintenance Totals		\$723,269.70	\$738,577.86	\$943,589.08	\$851,492.08	\$903,275.00	\$955,825.00	\$52,550.00
Function 64 - Operation & Maintenance Totals		\$723,269.70	\$738,577.86	\$943,589.08	\$851,492.08	\$903,275.00	\$955,825.00	\$52,550.00

FY 25 Operating Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund								
EXPENSE								
Locations 112 - Andrew Lewis Middle School								
Function 68 - Technology								
Sub-Function 10 - Classroom Instruction								
Level 9 - District Wide								
Program 800 - Technology								
30-112-68-10-9-800-71139	Compensation-ITRT	36,507.15	44,718.84	37,359.00	41,889.70	44,793.00	46,119.00	1,326.00
30-112-68-10-9-800-71665	Bonus Payments To Teachers	774.00	.00	774.00	.00	.00	.00	.00
30-112-68-10-9-800-72100	FICA	2,831.52	3,401.55	2,969.73	3,206.08	3,427.00	3,528.00	101.00
30-112-68-10-9-800-72210	VRS Pension Contribution	5,985.04	6,282.40	7,256.15	6,935.40	7,445.00	7,665.00	220.00
30-112-68-10-9-800-72300	Group Health and Dental Insurance	3,506.88	3,833.80	3,976.06	4,153.38	4,971.00	4,971.00	.00
30-112-68-10-9-800-72400	VRS Group Life Insurance	482.55	506.50	585.09	559.15	600.00	618.00	18.00
30-112-68-10-9-800-72750	VRS Retiree Health Care Credit	435.78	457.40	528.33	504.95	542.00	558.00	16.00
30-112-68-10-9-800-76305	ITRT	1,445.00	1,443.60	1,440.08	538.82	1,445.00	1,445.00	.00
30-112-68-10-9-800-76545	Technology Repair and Replace	2,809.60	1,810.75	15,262.32	63,026.56	4,106.00	4,106.00	.00
30-112-68-10-9-800-78050	Technology Addl VPSA Eligible	59,393.81	31,527.04	49,788.59	2,463.00	63,750.00	.00	(63,750.00)
	Program 800 - Technology Totals	\$114,171.33	\$93,981.88	\$119,939.35	\$123,277.04	\$131,079.00	\$69,010.00	(\$62,069.00)
	Level 9 - District Wide Totals	\$114,171.33	\$93,981.88	\$119,939.35	\$123,277.04	\$131,079.00	\$69,010.00	(\$62,069.00)
	Sub-Function 10 - Classroom Instruction Totals	\$114,171.33	\$93,981.88	\$119,939.35	\$123,277.04	\$131,079.00	\$69,010.00	(\$62,069.00)
	Function 68 - Technology Totals	\$114,171.33	\$93,981.88	\$119,939.35	\$123,277.04	\$131,079.00	\$69,010.00	(\$62,069.00)
	Locations 112 - Andrew Lewis Middle School Totals	\$7,523,456.74	\$7,711,739.87	\$8,199,060.61	\$7,483,175.13	\$8,156,251.00	\$8,685,037.00	\$528,786.00
Locations 113 - Carver Elementary								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 2 - Elementary								
Program 110 - Regular Instruction								
30-113-61-10-2-110-71120	Compensation-Instructional Salaries	1,630,740.38	1,756,086.78	1,793,339.45	1,537,994.79	1,774,950.00	1,666,624.00	(108,326.00)
30-113-61-10-2-110-71151	Compensation-Instructional Asst	103,851.84	115,782.78	156,566.39	156,075.14	155,349.00	188,723.00	33,374.00
30-113-61-10-2-110-71200	Compensation-OT	.00	.00	7.14	7.17	500.00	500.00	.00
30-113-61-10-2-110-71520	Compensation-Substitutes	37,893.72	47,674.77	83,609.92	77,239.33	40,000.00	55,000.00	15,000.00

FY 25 Operating Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund								
EXPENSE								
Locations 113 - Carver Elementary								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 2 - Elementary								
Program 110 - Regular Instruction								
30-113-61-10-2-110-71522	Compensation-REWIP Retirees	5,013.23	12,109.81	907.28	5,842.80	20,928.00	39,449.00	18,521.00
30-113-61-10-2-110-71650	Compensation-NBC Teacher Bonus	20,000.00	20,000.00	20,000.00	14,250.00	10,000.00	17,500.00	7,500.00
30-113-61-10-2-110-71665	Bonus Payments To Teachers	54,954.00	.00	32,748.24	.00	.00	.00	.00
30-113-61-10-2-110-72100	FICA	129,657.68	138,770.03	150,220.55	129,892.13	153,094.00	150,536.00	(2,558.00)
30-113-61-10-2-110-72210	VRS Pension Contribution	230,396.93	231,742.50	224,874.52	177,245.91	320,816.00	207,707.00	(113,109.00)
30-113-61-10-2-110-72220	VRS Hybrid Pension Contribution	58,330.52	78,798.56	98,339.59	94,449.11	.00	89,017.00	89,017.00
30-113-61-10-2-110-72300	Group Health and Dental Insurance	215,217.40	226,182.02	272,773.41	248,349.19	263,374.00	272,360.00	8,986.00
30-113-61-10-2-110-72400	VRS Group Life Insurance	23,278.75	25,037.44	26,207.54	22,061.93	25,866.00	23,924.00	(1,942.00)
30-113-61-10-2-110-72510	Hybrid Disability Insurance	835.41	1,128.56	1,440.77	1,352.57	.00	.00	.00
30-113-61-10-2-110-72600	Unemployment Compensation	3,028.42	.00	.00	.00	.00	.00	.00
30-113-61-10-2-110-72700	Workers Compensation	10,092.00	9,780.00	9,350.77	7,854.40	10,000.00	10,000.00	.00
30-113-61-10-2-110-72750	VRS Retiree Health Care Credit	21,020.35	22,608.42	23,652.64	19,908.38	23,357.00	21,603.00	(1,754.00)
30-113-61-10-2-110-72800	Termination Pay for Vac/Sick Leave	.00	.00	2,107.33	.00	.00	.00	.00
30-113-61-10-2-110-72850	OPEB ARC	10,197.45	9,656.00	9,526.00	.00	.00	.00	.00
30-113-61-10-2-110-73153	Repair & Maint - Music Dept	128.16	.00	.00	.00	200.00	175.00	(25.00)
30-113-61-10-2-110-76010	Agenda Books	897.75	897.75	1,030.75	1,200.66	900.00	900.00	.00
30-113-61-10-2-110-76015	Allotment	15,730.64	19,154.65	22,762.23	21,039.54	21,478.00	21,513.00	35.00
30-113-61-10-2-110-76045	Furniture and Equip <\$5,000	129.99	647.53	1,787.75	4,731.26	12,128.00	6,556.00	(5,572.00)
30-113-61-10-2-110-76085	School Improvement	82.15	.00	29.71	212.85	50.00	100.00	50.00
30-113-61-10-2-110-76135	Art Supplies and Equipment <\$5,000	250.00	250.00	2,067.65	283.53	700.00	4,500.00	3,800.00
30-113-61-10-2-110-76350	Music	.00	.00	.00	120.90	99.00	125.00	26.00

FY 25 Operating Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund								
EXPENSE								
Locations 113 - Carver Elementary								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 2 - Elementary								
Program 110 - Regular Instruction								
30-113-61-10-2-110-76360	Physical Education	373.48	278.55	91.96	425.16	416.00	650.00	234.00
30-113-61-10-2-110-76365	Reading	.00	.00	103.75	72.56	287.00	529.00	242.00
30-113-61-10-2-110-76485	Supplies - Kindergarten	2,034.91	699.36	1,480.47	858.18	385.00	692.00	307.00
30-113-61-10-2-110-76490	Supplies - First Grade	1,116.23	269.39	438.70	1,237.01	640.00	868.00	228.00
30-113-61-10-2-110-76495	Supplies - Second Grade	1,451.47	311.32	670.30	256.91	694.00	514.00	(180.00)
30-113-61-10-2-110-76500	Supplies - Third Grade	541.68	361.04	104.03	482.08	378.00	1,100.00	722.00
30-113-61-10-2-110-76505	Supplies - Fourth Grade	475.32	139.90	220.28	765.83	932.00	718.00	(214.00)
30-113-61-10-2-110-76510	Supplies - Fifth Grade	660.71	29.98	170.91	507.83	255.00	637.00	382.00
Program 110 - Regular Instruction Totals		\$2,578,380.57	\$2,718,397.14	\$2,936,630.03	\$2,524,717.15	\$2,837,776.00	\$2,782,520.00	(\$55,256.00)
Program 120 - Special Education								
30-113-61-10-2-120-71120	Compensation-Instructional Salaries	148,237.09	166,458.08	172,300.54	170,882.42	176,599.00	248,013.00	71,414.00
30-113-61-10-2-120-71151	Compensation-Instructional Asst	13,774.09	18,127.84	38,401.06	39,717.51	41,240.00	62,632.00	21,392.00
30-113-61-10-2-120-71520	Compensation-Substitutes	2,230.65	1,194.44	8,566.75	858.54	.00	.00	.00
30-113-61-10-2-120-71665	Bonus Payments To Teachers	6,192.00	.00	4,644.00	.00	.00	.00	.00
30-113-61-10-2-120-72100	FICA	12,317.93	13,144.36	16,036.86	15,506.00	16,665.00	23,764.00	7,099.00
30-113-61-10-2-120-72210	VRS Pension Contribution	11,036.29	9,588.10	10,180.40	9,743.32	36,205.00	15,489.00	(20,716.00)
30-113-61-10-2-120-72220	VRS Hybrid Pension Contribution	16,050.70	21,062.00	25,405.70	24,788.65	.00	36,140.00	36,140.00
30-113-61-10-2-120-72300	Group Health and Dental Insurance	32,931.20	27,152.24	30,510.16	26,852.26	24,509.00	24,509.00	.00
30-113-61-10-2-120-72400	VRS Group Life Insurance	2,183.86	2,471.10	2,871.05	2,784.11	2,919.00	4,163.00	1,244.00
30-113-61-10-2-120-72510	Hybrid Disability Insurance	229.86	301.60	364.19	354.96	.00	.00	.00
30-113-61-10-2-120-72600	Unemployment Compensation	728.33	.00	.00	.00	.00	.00	.00

FY 25 Operating Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund								
EXPENSE								
Locations 113 - Carver Elementary								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 2 - Elementary								
Program 120 - Special Education								
30-113-61-10-2-120-72750	VRS Retiree Health Care Credit	1,972.05	2,231.40	2,592.61	2,514.06	2,636.00	3,759.00	1,123.00
30-113-61-10-2-120-76390	Sp Ed LD	239.37	317.74	961.71	422.47	.00	.00	.00
30-113-61-10-2-120-76431	Special Ed - General	.00	.00	.00	.00	640.00	636.00	(4.00)
30-113-61-10-2-120-76438	Supplies - EL	.00	.00	.00	.00	146.00	150.00	4.00
Program 120 - Special Education Totals		\$248,123.42	\$262,048.90	\$312,835.03	\$294,424.30	\$301,559.00	\$419,255.00	\$117,696.00
Program 180 - Pre-K Non- Sp Ed								
30-113-61-10-2-180-71110	Compensation-Administrative	15,319.73	18,038.33	15,392.05	17,357.61	17,949.00	19,223.00	1,274.00
30-113-61-10-2-180-71120	Compensation-Instructional Salaries	43,731.52	50,274.96	62,081.04	58,546.99	62,081.00	66,286.00	4,205.00
30-113-61-10-2-180-71151	Compensation-Instructional Asst	.00	.00	.00	34,122.14	.00	51,546.00	51,546.00
30-113-61-10-2-180-71665	Bonus Payments To Teachers	387.00	.00	1,935.00	.00	.00	.00	.00
30-113-61-10-2-180-72100	FICA	3,781.92	4,461.12	5,486.00	7,871.64	6,122.00	10,485.00	4,363.00
30-113-61-10-2-180-72210	VRS Pension Contribution	2,554.83	2,712.00	13,300.99	15,732.75	13,301.00	22,779.00	9,478.00
30-113-61-10-2-180-72220	VRS Hybrid Pension Contribution	7,285.46	8,355.80	.00	3,821.55	.00	.00	.00
30-113-61-10-2-180-72300	Group Health and Dental Insurance	9,575.04	11,135.32	9,317.14	14,179.84	8,202.00	8,202.00	.00
30-113-61-10-2-180-72400	VRS Group Life Insurance	793.37	892.30	1,072.47	1,576.64	1,072.00	1,837.00	765.00
30-113-61-10-2-180-72510	Hybrid Disability Insurance	104.31	119.70	.00	54.69	.00	.00	.00
30-113-61-10-2-180-72750	VRS Retiree Health Care Credit	716.33	805.70	968.34	1,423.69	968.00	1,658.00	690.00
30-113-61-10-2-180-73255	Professional Development	756.07	.00	.00	.00	.00	.00	.00
Program 180 - Pre-K Non- Sp Ed Totals		\$85,005.58	\$96,795.23	\$109,553.03	\$154,687.54	\$109,695.00	\$182,016.00	\$72,321.00
Level 2 - Elementary Totals		\$2,911,509.57	\$3,077,241.27	\$3,359,018.09	\$2,973,828.99	\$3,249,030.00	\$3,383,791.00	\$134,761.00

FY 25 Operating Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund								
EXPENSE								
Locations 113 - Carver Elementary								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 8 - Pre-K								
Program 180 - Pre-K Non- Sp Ed								
30-113-61-10-8-180-71120	Compensation-Instructional Salaries	8,828.84	.00	.00	.00	.00	.00	.00
30-113-61-10-8-180-71151	Compensation-Instructional Asst	22,129.84	16,776.97	46,204.18	4,629.90	27,479.00	.00	(27,479.00)
30-113-61-10-8-180-71665	Bonus Payments To Teachers	1,548.00	.00	1,548.00	.00	.00	.00	.00
30-113-61-10-8-180-72100	FICA	2,116.89	1,265.74	3,616.26	344.91	2,102.00	.00	(2,102.00)
30-113-61-10-8-180-72210	VRS Pension Contribution	1,036.85	.00	.00	.00	.00	.00	.00
30-113-61-10-8-180-72220	VRS Hybrid Pension Contribution	3,704.12	4,252.80	7,788.10	.00	4,567.00	.00	(4,567.00)
30-113-61-10-8-180-72300	Group Health and Dental Insurance	6,593.98	6,646.72	7,540.48	1,307.56	6,500.00	.00	(6,500.00)
30-113-61-10-8-180-72400	VRS Group Life Insurance	440.64	342.90	627.90	.00	368.00	.00	(368.00)
30-113-61-10-8-180-72510	Hybrid Disability Insurance	53.03	60.90	117.09	.00	.00	.00	.00
30-113-61-10-8-180-72750	VRS Retiree Health Care Credit	397.90	309.60	567.00	.00	332.00	.00	(332.00)
30-113-61-10-8-180-73037	Contractual Services - Other	1,175.05	3,827.51	.00	197.46	.00	.00	.00
30-113-61-10-8-180-73255	Professional Development	(1,431.72)	.00	1,351.24	127.58	.00	.00	.00
30-113-61-10-8-180-76435	Supplies - Instructional	2,099.97	1,689.05	5,998.02	2,567.29	.00	.00	.00
Program 180 - Pre-K Non- Sp Ed Totals		\$48,693.39	\$35,172.19	\$75,358.27	\$9,174.70	\$41,348.00	\$0.00	(\$41,348.00)
Level 8 - Pre-K Totals		\$48,693.39	\$35,172.19	\$75,358.27	\$9,174.70	\$41,348.00	\$0.00	(\$41,348.00)
Sub-Function 10 - Classroom Instruction Totals		\$2,960,202.96	\$3,112,413.46	\$3,434,376.36	\$2,983,003.69	\$3,290,378.00	\$3,383,791.00	\$93,413.00
Sub-Function 21 - Student Guidance								
Level 2 - Elementary								
Program 110 - Regular Instruction								
30-113-61-21-2-110-71124	Compensation-Guidance Counselors	59,066.72	61,214.00	65,619.25	80,497.19	68,820.00	91,890.00	23,070.00
30-113-61-21-2-110-71665	Bonus Payments To Teachers	1,470.60	.00	1,838.25	.00	.00	.00	.00
30-113-61-21-2-110-72100	FICA	4,283.30	4,437.13	4,925.33	5,834.01	5,223.00	7,030.00	1,807.00
30-113-61-21-2-110-72210	VRS Pension Contribution	9,818.65	2,523.20	2,686.12	1,729.19	11,348.00	4,582.00	(6,766.00)

FY 25 Operating Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund								
EXPENSE								
Locations 113 - Carver Elementary								
Function 61 - Instruction								
Sub-Function 21 - Student Guidance								
Level 2 - Elementary								
Program 110 - Regular Instruction								
30-113-61-21-2-110-72220	VRS Hybrid Pension Contribution	.00	7,682.17	8,179.82	10,385.44	.00	10,690.00	10,690.00
30-113-61-21-2-110-72300	Group Health and Dental Insurance	9,461.54	7,547.64	11,100.79	8,046.60	8,170.00	8,170.00	.00
30-113-61-21-2-110-72400	VRS Group Life Insurance	791.63	822.89	876.09	976.74	915.00	1,231.00	316.00
30-113-61-21-2-110-72510	Hybrid Disability Insurance	.00	110.01	117.13	148.76	.00	.00	.00
30-113-61-21-2-110-72750	VRS Retiree Health Care Credit	714.82	742.99	791.16	882.03	826.00	1,112.00	286.00
30-113-61-21-2-110-76285	Guidance	431.10	.00	.00	281.93	190.00	190.00	.00
Program 110 - Regular Instruction Totals		\$86,038.36	\$85,080.03	\$96,133.94	\$108,781.89	\$95,492.00	\$124,895.00	\$29,403.00
Program 120 - Special Education								
30-113-61-21-2-120-71124	Compensation-Guidance Counselors	3,108.78	3,221.79	3,453.65	.00	.00	.00	.00
30-113-61-21-2-120-71665	Bonus Payments To Teachers	77.40	.00	96.75	.00	.00	.00	.00
30-113-61-21-2-120-72100	FICA	225.44	233.53	259.23	.00	.00	.00	.00
30-113-61-21-2-120-72210	VRS Pension Contribution	516.77	132.80	141.38	.00	.00	.00	.00
30-113-61-21-2-120-72220	VRS Hybrid Pension Contribution	.00	404.33	430.52	.00	.00	.00	.00
30-113-61-21-2-120-72300	Group Health and Dental Insurance	497.98	397.24	584.25	.00	.00	.00	.00
30-113-61-21-2-120-72400	VRS Group Life Insurance	41.66	43.31	46.11	.00	.00	.00	.00
30-113-61-21-2-120-72510	Hybrid Disability Insurance	.00	5.79	6.17	.00	.00	.00	.00
30-113-61-21-2-120-72750	VRS Retiree Health Care Credit	37.62	39.11	41.64	.00	.00	.00	.00
30-113-61-21-2-120-76285	Guidance	22.69	.00	.00	.00	.00	.00	.00
Program 120 - Special Education Totals		\$4,528.34	\$4,477.90	\$5,059.70	\$0.00	\$0.00	\$0.00	\$0.00
Level 2 - Elementary Totals		\$90,566.70	\$89,557.93	\$101,193.64	\$108,781.89	\$95,492.00	\$124,895.00	\$29,403.00
Sub-Function 21 - Student Guidance Totals		\$90,566.70	\$89,557.93	\$101,193.64	\$108,781.89	\$95,492.00	\$124,895.00	\$29,403.00

FY 25 Operating Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund								
EXPENSE								
Locations 113 - Carver Elementary								
Function 61 - Instruction								
Sub-Function 32 - Instr. Sup. - Media Services								
Level 2 - Elementary								
Program 110 - Regular Instruction								
30-113-61-32-2-110-71122	Compensation-Librarians	64,659.75	69,754.71	74,060.73	71,701.82	74,006.00	79,300.00	5,294.00
30-113-61-32-2-110-71665	Bonus Payments To Teachers	1,548.00	.00	1,548.00	.00	.00	.00	.00
30-113-61-32-2-110-72100	FICA	5,019.73	5,281.80	5,741.97	5,454.42	5,661.00	6,066.00	405.00
30-113-61-32-2-110-72210	VRS Pension Contribution	10,699.08	11,393.20	12,128.90	11,637.53	12,300.00	13,180.00	880.00
30-113-61-32-2-110-72300	Group Health and Dental Insurance	7,013.76	7,667.60	8,707.28	8,306.76	8,170.00	8,170.00	.00
30-113-61-32-2-110-72400	VRS Group Life Insurance	862.62	918.60	977.90	938.29	992.00	1,063.00	71.00
30-113-61-32-2-110-72600	Unemployment Compensation	269.92	.00	.00	.00	.00	.00	.00
30-113-61-32-2-110-72750	VRS Retiree Health Care Credit	778.94	829.50	883.00	847.25	895.00	960.00	65.00
30-113-61-32-2-110-73130	Repair/Maint - Audio/Visual	245.35	.00	.00	58.38	700.00	700.00	.00
30-113-61-32-2-110-76155	Audio Visual Media	1,086.73	688.64	.00	39.90	300.00	250.00	(50.00)
30-113-61-32-2-110-76325	Library Books and Supplies	4,547.57	4,128.57	9,941.00	7,213.82	5,620.00	5,620.00	.00
30-113-61-32-2-110-76330	Library Reference Materials	1,333.54	953.19	965.44	1,106.16	1,780.00	1,780.00	.00
30-113-61-32-2-110-76355	Periodicals	239.37	211.50	211.50	.00	100.00	150.00	50.00
Program 110 - Regular Instruction Totals		\$98,304.36	\$101,827.31	\$115,165.72	\$107,304.33	\$110,524.00	\$117,239.00	\$6,715.00
Level 2 - Elementary Totals		\$98,304.36	\$101,827.31	\$115,165.72	\$107,304.33	\$110,524.00	\$117,239.00	\$6,715.00
Sub-Function 32 - Instr. Sup. - Media Services Totals		\$98,304.36	\$101,827.31	\$115,165.72	\$107,304.33	\$110,524.00	\$117,239.00	\$6,715.00
Sub-Function 41 - Admin. Principals Office								
Level 2 - Elementary								
Program 110 - Regular Instruction								
30-113-61-41-2-110-71126	Compensation-Principals	100,319.79	105,915.00	111,203.04	91,498.88	111,203.00	109,006.00	(2,197.00)
30-113-61-41-2-110-71127	Compensation-Asst Principals	63,991.71	71,363.96	75,588.06	74,483.38	75,875.00	79,210.00	3,335.00
30-113-61-41-2-110-71150	Compensation-Clerical	39,805.63	45,314.47	51,264.97	49,230.42	46,898.00	53,829.00	6,931.00

FY 25 Operating Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund								
EXPENSE								
Locations 113 - Carver Elementary								
Function 61 - Instruction								
Sub-Function 41 - Admin. Principals Office								
Level 2 - Elementary								
Program 110 - Regular Instruction								
30-113-61-41-2-110-71200	Compensation-OT	662.25	2,261.62	1,653.26	1,319.61	1,000.00	1,000.00	.00
30-113-61-41-2-110-71520	Compensation-Substitutes	625.99	2,489.67	1,932.49	24,432.27	.00	.00	.00
30-113-61-41-2-110-71522	Compensation-REWIP Retirees	.00	.00	.00	.00	.00	39,449.00	39,449.00
30-113-61-41-2-110-71665	Bonus Payments To Teachers	4,644.00	.00	4,644.00	.00	.00	.00	.00
30-113-61-41-2-110-72100	FICA	15,568.25	16,758.38	19,130.63	18,132.21	17,976.00	21,611.00	3,635.00
30-113-61-41-2-110-72210	VRS Pension Contribution	27,352.03	29,455.44	30,926.12	28,319.94	38,887.00	32,563.00	(6,324.00)
30-113-61-41-2-110-72220	VRS Hybrid Pension Contribution	6,543.75	7,423.32	8,353.56	8,113.11	.00	13,956.00	13,956.00
30-113-61-41-2-110-72300	Group Health and Dental Insurance	7,713.90	8,287.14	9,143.06	16,548.62	17,178.00	17,178.00	.00
30-113-61-41-2-110-72400	VRS Group Life Insurance	2,732.94	2,973.40	3,167.02	2,937.47	3,135.00	3,751.00	616.00
30-113-61-41-2-110-72510	Hybrid Disability Insurance	93.72	106.32	119.64	116.22	.00	.00	.00
30-113-61-41-2-110-72750	VRS Retiree Health Care Credit	2,467.78	2,684.98	2,859.72	2,652.44	2,831.00	3,387.00	556.00
30-113-61-41-2-110-72800	Termination Pay for Vac/Sick Leave	.00	.00	9,979.76	.00	.00	.00	.00
30-113-61-41-2-110-73160	Repair/Maint - School Office Equipment	10,045.90	6,638.16	11,733.69	9,617.48	12,241.00	12,241.00	.00
30-113-61-41-2-110-73161	Lease Offset	.00	.00	(2,287.32)	.00	.00	.00	.00
30-113-61-41-2-110-75521	Travel-Principals	.00	.00	668.70	.00	.00	.00	.00
30-113-61-41-2-110-75803	Dues-Accreditation	.00	.00	.00	.00	80.00	80.00	.00
30-113-61-41-2-110-78070	Inception of Lease - Capital Outlay	.00	.00	17,334.94	.00	.00	.00	.00
Program 110 - Regular Instruction Totals		\$282,567.64	\$301,671.86	\$357,415.34	\$327,402.05	\$327,304.00	\$387,261.00	\$59,957.00
Level 2 - Elementary Totals		\$282,567.64	\$301,671.86	\$357,415.34	\$327,402.05	\$327,304.00	\$387,261.00	\$59,957.00
Sub-Function 41 - Admin. Principals Office Totals		\$282,567.64	\$301,671.86	\$357,415.34	\$327,402.05	\$327,304.00	\$387,261.00	\$59,957.00
Function 61 - Instruction Totals		\$3,431,641.66	\$3,605,470.56	\$4,008,151.06	\$3,526,491.96	\$3,823,698.00	\$4,013,186.00	\$189,488.00

FY 25 Operating Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund								
EXPENSE								
Locations 113 - Carver Elementary								
Function 62 - Administration, Attend. & Health								
Sub-Function 62 - Admin, Attend. & Health								
Level 9 - District Wide								
Program 222 - Health Services								
30-113-62-62-9-222-76100	Supplies - Nursing	371.00	1,183.31	358.68	255.56	350.00	539.00	189.00
	Program 222 - Health Services Totals	\$371.00	\$1,183.31	\$358.68	\$255.56	\$350.00	\$539.00	\$189.00
	Level 9 - District Wide Totals	\$371.00	\$1,183.31	\$358.68	\$255.56	\$350.00	\$539.00	\$189.00
	Sub-Function 62 - Admin, Attend. & Health Totals	\$371.00	\$1,183.31	\$358.68	\$255.56	\$350.00	\$539.00	\$189.00
	Function 62 - Administration, Attend. & Health Totals	\$371.00	\$1,183.31	\$358.68	\$255.56	\$350.00	\$539.00	\$189.00
Function 64 - Operation & Maintenance								
Sub-Function 64 - Operation & Maintenance								
Level 9 - District Wide								
Program 420 - Building Services								
30-113-64-64-9-420-71190	Compensation-Custodians	119,120.73	114,829.92	132,987.31	138,985.75	129,398.00	152,734.00	23,336.00
30-113-64-64-9-420-71200	Compensation-OT	4,888.94	8,324.61	11,052.59	8,692.29	6,500.00	10,000.00	3,500.00
30-113-64-64-9-420-71520	Compensation-Substitutes	.00	.00	1,776.60	1,811.26	1,500.00	1,500.00	.00
30-113-64-64-9-420-71665	Bonus Payments To Teachers	6,192.00	.00	4,644.00	.00	.00	.00	.00
30-113-64-64-9-420-72100	FICA	9,298.81	9,345.39	11,159.37	11,200.31	10,511.00	12,296.00	1,785.00
30-113-64-64-9-420-72210	VRS Pension Contribution	7,251.75	7,812.80	6,773.76	6,578.73	7,937.00	7,453.00	(484.00)
30-113-64-64-9-420-72220	VRS Hybrid Pension Contribution	707.88	384.88	1,341.47	1,375.74	.00	3,194.00	3,194.00
30-113-64-64-9-420-72300	Group Health and Dental Insurance	26,656.56	25,000.38	28,497.62	27,386.88	30,479.00	30,479.00	.00
30-113-64-64-9-420-72400	VRS Group Life Insurance	1,596.18	1,513.46	1,749.47	1,856.01	1,734.00	2,047.00	313.00
30-113-64-64-9-420-72510	Hybrid Disability Insurance	162.51	63.52	325.97	378.34	.00	.00	.00
30-113-64-64-9-420-72700	Workers Compensation	754.00	731.00	994.23	835.13	1,000.00	1,000.00	.00
30-113-64-64-9-420-72750	VRS Retiree Health Care Credit	1,003.23	1,306.98	1,486.32	1,573.45	1,473.00	1,735.00	262.00
30-113-64-64-9-420-72800	Termination Pay for Vac/Sick Leave	.00	13,533.55	.00	.00	.00	.00	.00
30-113-64-64-9-420-72850	OPEB ARC	921.80	1,030.00	1,013.00	.00	.00	.00	.00

FY 25 Operating Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund								
EXPENSE								
Locations 113 - Carver Elementary								
Function 64 - Operation & Maintenance								
Sub-Function 64 - Operation & Maintenance								
Level 9 - District Wide								
Program 420 - Building Services								
30-113-64-64-9-420-73180	Repair/Maint - Other Contracted	20,059.01	24,728.62	13,163.37	48,431.00	16,308.00	18,942.00	2,634.00
30-113-64-64-9-420-74900	Building Maintenance -City	38,710.24	39,293.57	100,805.19	85,413.28	38,000.00	38,000.00	.00
30-113-64-64-9-420-75001	Telecom/ Internet Services	2,995.67	3,047.05	1,995.09	1,497.65	5,000.00	5,000.00	.00
30-113-64-64-9-420-75004	Utilities - Electric	87,308.31	92,308.54	103,586.16	101,606.07	97,000.00	97,000.00	.00
30-113-64-64-9-420-75005	Utilities - Natural Gas	10,738.50	11,711.14	12,991.25	10,178.54	15,000.00	15,000.00	.00
30-113-64-64-9-420-75009	Utilities - Water and Sewer	12,214.60	13,290.45	15,372.18	15,653.09	15,750.00	15,750.00	.00
30-113-64-64-9-420-76055	Machines, Equipment and Tools <\$5,000	3,568.37	2,739.00	116.67	299.00	1,500.00	1,500.00	.00
30-113-64-64-9-420-76110	Supplies - Operational	14,469.23	22,423.24	38,799.18	27,487.82	15,000.00	15,000.00	.00
Program 420 - Building Services Totals		\$368,618.32	\$393,418.10	\$490,630.80	\$491,240.34	\$394,090.00	\$428,630.00	\$34,540.00
Program 430 - Grounds Services								
30-113-64-64-9-430-74910	Grounds Maintenance-City	9,799.29	15,005.24	19,416.77	18,599.81	19,210.00	19,210.00	.00
Program 430 - Grounds Services Totals		\$9,799.29	\$15,005.24	\$19,416.77	\$18,599.81	\$19,210.00	\$19,210.00	\$0.00
Level 9 - District Wide Totals		\$378,417.61	\$408,423.34	\$510,047.57	\$509,840.15	\$413,300.00	\$447,840.00	\$34,540.00
Sub-Function 64 - Operation & Maintenance Totals		\$378,417.61	\$408,423.34	\$510,047.57	\$509,840.15	\$413,300.00	\$447,840.00	\$34,540.00
Function 64 - Operation & Maintenance Totals		\$378,417.61	\$408,423.34	\$510,047.57	\$509,840.15	\$413,300.00	\$447,840.00	\$34,540.00
Function 68 - Technology								
Sub-Function 10 - Classroom Instruction								
Level 9 - District Wide								
Program 800 - Technology								
30-113-68-10-9-800-71139	Compensation-ITRT	16,452.30	17,509.83	3,337.42	.00	.00	28,774.00	28,774.00
30-113-68-10-9-800-71665	Bonus Payments To Teachers	387.00	.00	.00	.00	.00	.00	.00
30-113-68-10-9-800-72100	FICA	1,237.40	1,310.15	252.23	.00	.00	2,201.00	2,201.00
30-113-68-10-9-800-72210	VRS Pension Contribution	2,694.96	2,868.10	610.66	.00	.00	4,782.00	4,782.00
30-113-68-10-9-800-72300	Group Health and Dental Insurance	2,002.16	1,998.16	332.84	.00	2,486.00	.00	(2,486.00)

FY 25 Operating Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund								
EXPENSE								
Locations 113 - Carver Elementary								
Function 68 - Technology								
Sub-Function 10 - Classroom Instruction								
Level 9 - District Wide								
Program 800 - Technology								
30-113-68-10-9-800-72400	VRS Group Life Insurance	217.26	231.30	49.24	.00	.00	386.00	386.00
30-113-68-10-9-800-72750	VRS Retiree Health Care Credit	196.24	208.80	44.46	.00	.00	348.00	348.00
30-113-68-10-9-800-73175	Repair/Maint- Computer	1,596.33	2,929.85	3,756.09	3,218.52	3,200.00	3,200.00	.00
30-113-68-10-9-800-76305	ITRT	.00	.00	.00	141.31	600.00	600.00	.00
30-113-68-10-9-800-76515	Software-Instructional	4,638.50	3,170.00	4,865.75	4,083.44	3,975.00	4,544.00	569.00
30-113-68-10-9-800-76530	Computer Supplies	2,857.81	3,229.38	4,195.57	3,710.28	4,400.00	4,400.00	.00
30-113-68-10-9-800-76545	Technology Repair and Replace	.00	137,723.43	5,858.97	.00	.00	.00	.00
30-113-68-10-9-800-78050	Technology Addl VPSA Eligible	20,257.48	1,949.07	30,958.71	615.75	20,600.00	.00	(20,600.00)
	Program 800 - Technology Totals	\$52,537.44	\$173,128.07	\$54,261.94	\$11,769.30	\$35,261.00	\$49,235.00	\$13,974.00
	Level 9 - District Wide Totals	\$52,537.44	\$173,128.07	\$54,261.94	\$11,769.30	\$35,261.00	\$49,235.00	\$13,974.00
	Sub-Function 10 - Classroom Instruction Totals	\$52,537.44	\$173,128.07	\$54,261.94	\$11,769.30	\$35,261.00	\$49,235.00	\$13,974.00
	Function 68 - Technology Totals	\$52,537.44	\$173,128.07	\$54,261.94	\$11,769.30	\$35,261.00	\$49,235.00	\$13,974.00
	Locations 113 - Carver Elementary Totals	\$3,862,967.71	\$4,188,205.28	\$4,572,819.25	\$4,048,356.97	\$4,272,609.00	\$4,510,800.00	\$238,191.00
Locations 114 - West Salem Elementary								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 2 - Elementary								
Program 110 - Regular Instruction								
30-114-61-10-2-110-71120	Compensation-Instructional Salaries	1,527,401.03	1,611,253.05	1,667,944.66	1,474,482.64	1,607,017.00	1,610,778.00	3,761.00
30-114-61-10-2-110-71151	Compensation-Instructional Asst	104,327.83	109,251.56	115,674.34	113,151.70	149,156.00	131,259.00	(17,897.00)
30-114-61-10-2-110-71520	Compensation-Substitutes	32,215.87	58,472.87	74,511.23	52,236.69	43,000.00	43,000.00	.00
30-114-61-10-2-110-71522	Compensation-REWIP Retirees	10,570.81	11,552.00	6,009.84	17,217.77	18,002.00	18,001.00	(1.00)
30-114-61-10-2-110-71650	Compensation-NBC Teacher Bonus	20,000.00	15,000.00	15,000.00	9,500.00	10,000.00	12,500.00	2,500.00
30-114-61-10-2-110-71665	Bonus Payments To Teachers	51,084.00	.00	24,420.00	.00	.00	.00	.00

FY 25 Operating Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund								
EXPENSE								
Locations 114 - West Salem Elementary								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 2 - Elementary								
Program 110 - Regular Instruction								
30-114-61-10-2-110-72100	FICA	123,013.12	130,222.25	139,515.31	121,978.20	139,779.00	138,506.00	(1,273.00)
30-114-61-10-2-110-72210	VRS Pension Contribution	238,343.32	242,171.60	257,936.60	189,197.91	291,876.00	202,669.00	(89,207.00)
30-114-61-10-2-110-72220	VRS Hybrid Pension Contribution	30,963.83	43,467.60	36,502.24	66,026.12	.00	86,858.00	86,858.00
30-114-61-10-2-110-72300	Group Health and Dental Insurance	206,498.16	209,290.20	222,175.48	195,301.57	251,492.00	251,492.00	.00
30-114-61-10-2-110-72400	VRS Group Life Insurance	21,712.99	23,029.50	23,739.70	20,577.75	23,533.00	23,343.00	(190.00)
30-114-61-10-2-110-72510	Hybrid Disability Insurance	443.38	622.50	522.80	945.39	.00	.00	.00
30-114-61-10-2-110-72600	Unemployment Compensation	879.91	.00	.00	.00	.00	.00	.00
30-114-61-10-2-110-72700	Workers Compensation	9,363.00	9,074.00	7,767.45	6,524.46	10,000.00	10,000.00	.00
30-114-61-10-2-110-72750	VRS Retiree Health Care Credit	19,606.54	20,795.50	21,436.40	18,581.31	21,250.00	21,079.00	(171.00)
30-114-61-10-2-110-72800	Termination Pay for Vac/Sick Leave	5,200.00	.00	8,876.27	.00	.00	.00	.00
30-114-61-10-2-110-72850	OPEB ARC	7,892.94	7,854.00	7,913.00	.00	.00	.00	.00
30-114-61-10-2-110-73153	Repair & Maint - Music Dept	.00	.00	.00	.00	.00	150.00	150.00
30-114-61-10-2-110-76010	Agenda Books	1,191.30	1,040.25	1,035.90	1,351.29	1,200.00	1,200.00	.00
30-114-61-10-2-110-76015	Allotment	23,219.69	23,509.09	22,787.02	20,960.92	19,667.00	20,755.00	1,088.00
30-114-61-10-2-110-76045	Furniture and Equip <\$5,000	9,479.44	2,278.53	4,120.01	4,085.68	4,300.00	3,850.00	(450.00)
30-114-61-10-2-110-76085	School Improvement	100.00	241.90	108.82	22.37	50.00	50.00	.00
30-114-61-10-2-110-76135	Art Supplies and Equipment <\$5,000	500.00	1,042.00	1,000.00	1,000.00	1,000.00	1,114.00	114.00
30-114-61-10-2-110-76325	Library Books and Supplies	99.98	.00	.00	.00	.00	.00	.00
30-114-61-10-2-110-76350	Music	172.76	143.65	113.90	130.90	105.00	116.00	11.00
30-114-61-10-2-110-76360	Physical Education	12.00	284.14	200.00	193.11	200.00	50.00	(150.00)
30-114-61-10-2-110-76365	Reading	361.17	469.28	1,667.00	1,750.60	2,494.00	808.00	(1,686.00)

FY 25 Operating Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund								
EXPENSE								
Locations 114 - West Salem Elementary								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 2 - Elementary								
Program 110 - Regular Instruction								
30-114-61-10-2-110-76485	Supplies - Kindergarten	1,132.61	1,182.92	1,184.22	1,309.36	1,688.00	1,563.00	(125.00)
30-114-61-10-2-110-76490	Supplies - First Grade	399.59	943.01	1,037.00	1,019.78	1,044.00	1,450.00	406.00
30-114-61-10-2-110-76495	Supplies - Second Grade	334.79	1,134.74	1,106.34	797.70	866.00	1,607.00	741.00
30-114-61-10-2-110-76500	Supplies - Third Grade	271.91	883.00	1,004.72	857.67	434.00	988.00	554.00
30-114-61-10-2-110-76505	Supplies - Fourth Grade	814.84	1,008.47	740.71	1,123.74	1,135.00	548.00	(587.00)
30-114-61-10-2-110-76510	Supplies - Fifth Grade	619.41	803.20	680.57	707.26	716.00	737.00	21.00
	Program 110 - Regular Instruction Totals	\$2,448,226.22	\$2,527,020.81	\$2,666,731.53	\$2,321,031.89	\$2,600,004.00	\$2,584,471.00	(\$15,533.00)
Program 120 - Special Education								
30-114-61-10-2-120-71120	Compensation-Instructional Salaries	142,712.70	174,881.04	186,881.04	211,960.39	185,081.00	261,829.00	76,748.00
30-114-61-10-2-120-71151	Compensation-Instructional Asst	28,838.67	34,108.88	49,138.92	96,409.90	41,553.00	145,257.00	103,704.00
30-114-61-10-2-120-71200	Compensation-OT	.00	.00	221.58	221.58	.00	.00	.00
30-114-61-10-2-120-71520	Compensation-Substitutes	3,146.57	683.97	1,436.04	430.88	.00	.00	.00
30-114-61-10-2-120-71650	Compensation-NBC Teacher Bonus	5,000.00	5,000.00	5,000.00	4,750.00	.00	2,500.00	2,500.00
30-114-61-10-2-120-71665	Bonus Payments To Teachers	6,966.00	.00	7,740.00	.00	.00	.00	.00
30-114-61-10-2-120-72100	FICA	13,561.74	15,814.31	17,810.15	22,912.90	17,338.00	31,142.00	13,804.00
30-114-61-10-2-120-72210	VRS Pension Contribution	14,316.23	20,353.00	24,964.70	23,890.49	37,667.00	47,360.00	9,693.00
30-114-61-10-2-120-72220	VRS Hybrid Pension Contribution	14,030.14	14,010.00	13,678.03	28,496.75	.00	20,297.00	20,297.00
30-114-61-10-2-120-72300	Group Health and Dental Insurance	25,794.18	19,737.18	31,919.28	39,942.33	25,746.00	25,746.00	.00
30-114-61-10-2-120-72400	VRS Group Life Insurance	2,285.43	2,770.50	3,115.59	4,223.76	3,037.00	5,455.00	2,418.00
30-114-61-10-2-120-72510	Hybrid Disability Insurance	200.93	200.70	195.88	407.98	.00	.00	.00
30-114-61-10-2-120-72750	VRS Retiree Health Care Credit	2,063.74	2,501.60	2,813.27	3,814.01	2,742.00	4,926.00	2,184.00

FY 25 Operating Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund								
EXPENSE								
Locations	114 - West Salem Elementary							
Function	61 - Instruction							
Sub-Function	10 - Classroom Instruction							
Level	2 - Elementary							
Program	120 - Special Education							
30-114-61-10-2-120-76390	Sp Ed LD	633.06	630.04	667.87	615.97	913.00	2,319.00	1,406.00
30-114-61-10-2-120-76410	Sp Ed ID	161.26	511.95	592.21	994.20	578.00	923.00	345.00
30-114-61-10-2-120-76438	Supplies - EL	.00	.00	.00	65.45	85.00	100.00	15.00
Program	120 - Special Education Totals	\$259,710.65	\$291,203.17	\$346,174.56	\$439,136.59	\$314,740.00	\$547,854.00	\$233,114.00
Level	2 - Elementary Totals	\$2,707,936.87	\$2,818,223.98	\$3,012,906.09	\$2,760,168.48	\$2,914,744.00	\$3,132,325.00	\$217,581.00
Level	8 - Pre-K							
Program	180 - Pre-K Non- Sp Ed							
30-114-61-10-8-180-71120	Compensation-Instructional Salaries	.00	.00	50.00	50.00	.00	.00	.00
30-114-61-10-8-180-72100	FICA	.00	.00	3.83	3.83	.00	.00	.00
30-114-61-10-8-180-73037	Contractual Services - Other	.00	.00	.00	197.47	.00	.00	.00
30-114-61-10-8-180-73255	Professional Development	.00	.00	.00	2,536.00	.00	.00	.00
30-114-61-10-8-180-76435	Supplies - Instructional	.00	.00	.00	6,453.38	.00	.00	.00
Program	180 - Pre-K Non- Sp Ed Totals	\$0.00	\$0.00	\$53.83	\$9,240.68	\$0.00	\$0.00	\$0.00
Level	8 - Pre-K Totals	\$0.00	\$0.00	\$53.83	\$9,240.68	\$0.00	\$0.00	\$0.00
Sub-Function	10 - Classroom Instruction Totals	\$2,707,936.87	\$2,818,223.98	\$3,012,959.92	\$2,769,409.16	\$2,914,744.00	\$3,132,325.00	\$217,581.00
Sub-Function	21 - Student Guidance							
Level	2 - Elementary							
Program	110 - Regular Instruction							
30-114-61-21-2-110-71124	Compensation-Guidance Counselors	48,492.47	65,507.79	52,488.41	70,655.68	74,951.00	84,319.00	9,368.00
30-114-61-21-2-110-71665	Bonus Payments To Teachers	1,470.60	.00	1,838.25	.00	.00	.00	.00
30-114-61-21-2-110-72100	FICA	3,803.44	4,819.89	3,941.50	5,213.22	5,734.00	6,450.00	716.00
30-114-61-21-2-110-72210	VRS Pension Contribution	8,067.76	11,116.23	11,833.96	11,573.86	12,457.00	14,014.00	1,557.00
30-114-61-21-2-110-72220	VRS Hybrid Pension Contribution	.00	.00	.00	1,332.58	.00	.00	.00
30-114-61-21-2-110-72300	Group Health and Dental Insurance	.00	2,488.62	2,832.06	2,522.82	8,582.00	8,582.00	.00

FY 25 Operating Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund								
EXPENSE								
Locations	114 - West Salem Elementary							
Function	61 - Instruction							
Sub-Function	21 - Student Guidance							
Level	2 - Elementary							
Program	110 - Regular Instruction							
30-114-61-21-2-110-72400	VRS Group Life Insurance	650.49	896.32	954.18	1,040.59	1,004.00	1,130.00	126.00
30-114-61-21-2-110-72510	Hybrid Disability Insurance	.00	.00	.00	19.10	.00	.00	.00
30-114-61-21-2-110-72750	VRS Retiree Health Care Credit	587.39	809.30	861.55	939.66	907.00	1,020.00	113.00
30-114-61-21-2-110-76285	Guidance	41.46	134.61	23.75	20.50	25.00	100.00	75.00
	Program 110 - Regular Instruction Totals	\$63,113.61	\$85,772.76	\$74,773.66	\$93,318.01	\$103,660.00	\$115,615.00	\$11,955.00
Program	120 - Special Education							
30-114-61-21-2-120-71124	Compensation-Guidance Counselors	2,552.24	3,447.78	2,762.55	.00	.00	.00	.00
30-114-61-21-2-120-71665	Bonus Payments To Teachers	77.40	.00	96.75	.00	.00	.00	.00
30-114-61-21-2-120-72100	FICA	200.18	253.68	207.45	.00	.00	.00	.00
30-114-61-21-2-120-72210	VRS Pension Contribution	424.62	585.07	622.84	.00	.00	.00	.00
30-114-61-21-2-120-72300	Group Health and Dental Insurance	.00	130.98	149.06	.00	.00	.00	.00
30-114-61-21-2-120-72400	VRS Group Life Insurance	34.24	47.18	50.22	.00	.00	.00	.00
30-114-61-21-2-120-72750	VRS Retiree Health Care Credit	30.92	42.60	45.35	.00	.00	.00	.00
30-114-61-21-2-120-76285	Guidance	2.18	7.09	1.25	.00	.00	.00	.00
	Program 120 - Special Education Totals	\$3,321.78	\$4,514.38	\$3,935.47	\$0.00	\$0.00	\$0.00	\$0.00
	Level 2 - Elementary Totals	\$66,435.39	\$90,287.14	\$78,709.13	\$93,318.01	\$103,660.00	\$115,615.00	\$11,955.00
	Sub-Function 21 - Student Guidance Totals	\$66,435.39	\$90,287.14	\$78,709.13	\$93,318.01	\$103,660.00	\$115,615.00	\$11,955.00
Sub-Function	32 - Instr. Sup. - Media Services							
Level	2 - Elementary							
Program	110 - Regular Instruction							
30-114-61-32-2-110-71122	Compensation-Librarians	46,978.46	50,002.65	53,643.24	51,495.94	53,754.00	57,601.00	3,847.00
30-114-61-32-2-110-71665	Bonus Payments To Teachers	1,548.00	.00	1,548.00	.00	.00	.00	.00
30-114-61-32-2-110-72100	FICA	3,715.88	3,829.30	4,226.93	3,944.21	4,112.00	4,406.00	294.00

FY 25 Operating Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund								
EXPENSE								
Locations 114 - West Salem Elementary								
Function 61 - Instruction								
Sub-Function 32 - Instr. Sup. - Media Services								
Level 2 - Elementary								
Program 110 - Regular Instruction								
30-114-61-32-2-110-72210	VRS Pension Contribution	7,812.73	8,275.40	8,809.80	8,452.97	8,934.00	9,573.00	639.00
30-114-61-32-2-110-72300	Group Health and Dental Insurance	.00	.00	.00	.00	8,582.00	8,582.00	.00
30-114-61-32-2-110-72400	VRS Group Life Insurance	629.87	667.20	710.30	681.52	720.00	772.00	52.00
30-114-61-32-2-110-72750	VRS Retiree Health Care Credit	568.83	602.50	641.40	615.43	650.00	697.00	47.00
30-114-61-32-2-110-73130	Repair/Maint - Audio/Visual	832.98	519.18	731.45	683.09	650.00	650.00	.00
30-114-61-32-2-110-76155	Audio Visual Media	231.64	436.76	208.50	562.14	500.00	500.00	.00
30-114-61-32-2-110-76325	Library Books and Supplies	3,884.56	3,930.56	3,910.52	3,715.61	3,884.00	3,898.00	14.00
30-114-61-32-2-110-76330	Library Reference Materials	2,013.39	1,185.67	1,176.94	1,106.16	954.00	940.00	(14.00)
30-114-61-32-2-110-76355	Periodicals	407.91	628.74	632.93	613.32	800.00	800.00	.00
Program 110 - Regular Instruction Totals		\$68,624.25	\$70,077.96	\$76,240.01	\$71,870.39	\$83,540.00	\$88,419.00	\$4,879.00
Level 2 - Elementary Totals		\$68,624.25	\$70,077.96	\$76,240.01	\$71,870.39	\$83,540.00	\$88,419.00	\$4,879.00
Sub-Function 32 - Instr. Sup. - Media Services Totals		\$68,624.25	\$70,077.96	\$76,240.01	\$71,870.39	\$83,540.00	\$88,419.00	\$4,879.00
Sub-Function 41 - Admin. Principals Office								
Level 2 - Elementary								
Program 110 - Regular Instruction								
30-114-61-41-2-110-71126	Compensation-Principals	98,397.51	104,055.96	109,251.00	106,109.90	109,251.00	117,007.00	7,756.00
30-114-61-41-2-110-71127	Compensation-Asst Principals	48,653.98	65,631.81	68,529.96	65,988.59	69,530.00	77,890.00	8,360.00
30-114-61-41-2-110-71150	Compensation-Clerical	36,751.37	41,602.62	47,520.57	46,179.57	47,385.00	50,747.00	3,362.00
30-114-61-41-2-110-71200	Compensation-OT	406.97	224.50	427.14	602.18	2,000.00	2,000.00	.00
30-114-61-41-2-110-71520	Compensation-Substitutes	2,267.92	3,215.88	3,046.37	7,783.46	.00	.00	.00
30-114-61-41-2-110-71522	Compensation-REWIP Retirees	4,125.44	.00	.00	.00	.00	.00	.00
30-114-61-41-2-110-71665	Bonus Payments To Teachers	4,644.00	.00	4,644.00	.00	.00	.00	.00

FY 25 Operating Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund								
EXPENSE								
Locations 114 - West Salem Elementary								
Function 61 - Instruction								
Sub-Function 41 - Admin. Principals Office								
Level 2 - Elementary								
Program 110 - Regular Instruction								
30-114-61-41-2-110-72100	FICA	13,511.75	15,024.59	16,877.14	16,612.13	17,455.00	18,945.00	1,490.00
30-114-61-41-2-110-72210	VRS Pension Contribution	32,401.15	35,041.56	37,422.62	36,166.92	37,589.00	40,826.00	3,237.00
30-114-61-41-2-110-72300	Group Health and Dental Insurance	23,395.92	27,666.30	30,473.52	29,567.67	25,746.00	25,746.00	.00
30-114-61-41-2-110-72400	VRS Group Life Insurance	2,612.39	2,825.32	3,017.22	2,916.04	3,031.00	3,292.00	261.00
30-114-61-41-2-110-72750	VRS Retiree Health Care Credit	2,358.95	2,551.16	2,724.48	2,633.12	2,737.00	2,972.00	235.00
30-114-61-41-2-110-73161	Lease Offset	.00	.00	(1,606.56)	.00	.00	.00	.00
30-114-61-41-2-110-73180	Repair/Maint - Other Contracted	11,901.00	9,924.85	8,084.09	9,464.41	12,000.00	12,000.00	.00
30-114-61-41-2-110-75521	Travel-Principals	.00	59.00	.00	.00	50.00	1,000.00	950.00
30-114-61-41-2-110-75803	Dues-Accreditation	178.00	89.00	89.00	89.00	342.00	342.00	.00
30-114-61-41-2-110-78070	Inception of Lease - Capital Outlay	.00	.00	12,175.66	.00	.00	.00	.00
Program 110 - Regular Instruction Totals		\$281,606.35	\$307,912.55	\$342,676.21	\$324,112.99	\$327,116.00	\$352,767.00	\$25,651.00
Level 2 - Elementary Totals		\$281,606.35	\$307,912.55	\$342,676.21	\$324,112.99	\$327,116.00	\$352,767.00	\$25,651.00
Sub-Function 41 - Admin. Principals Office Totals		\$281,606.35	\$307,912.55	\$342,676.21	\$324,112.99	\$327,116.00	\$352,767.00	\$25,651.00
Function 61 - Instruction Totals		\$3,124,602.86	\$3,286,501.63	\$3,510,585.27	\$3,258,710.55	\$3,429,060.00	\$3,689,126.00	\$260,066.00
Function 62 - Administration, Attend. & Health								
Sub-Function 62 - Admin, Attend. & Health								
Level 9 - District Wide								
Program 222 - Health Services								
30-114-62-62-9-222-76100	Supplies - Nursing	301.44	331.40	330.16	364.91	328.00	533.00	205.00
Program 222 - Health Services Totals		\$301.44	\$331.40	\$330.16	\$364.91	\$328.00	\$533.00	\$205.00
Level 9 - District Wide Totals		\$301.44	\$331.40	\$330.16	\$364.91	\$328.00	\$533.00	\$205.00
Sub-Function 62 - Admin, Attend. & Health Totals		\$301.44	\$331.40	\$330.16	\$364.91	\$328.00	\$533.00	\$205.00
Function 62 - Administration, Attend. & Health Totals		\$301.44	\$331.40	\$330.16	\$364.91	\$328.00	\$533.00	\$205.00

FY 25 Operating Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund								
EXPENSE								
Locations 114 - West Salem Elementary								
Function 64 - Operation & Maintenance								
Sub-Function 64 - Operation & Maintenance								
Level 9 - District Wide								
Program 420 - Building Services								
30-114-64-64-9-420-71190	Compensation-Custodians	86,330.75	99,320.40	83,994.53	110,081.83	112,374.00	122,567.00	10,193.00
30-114-64-64-9-420-71200	Compensation-OT	5,818.99	9,647.54	13,352.41	12,196.75	8,500.00	8,500.00	.00
30-114-64-64-9-420-71520	Compensation-Substitutes	.00	67.08	.00	71.72	2,500.00	2,500.00	.00
30-114-64-64-9-420-71665	Bonus Payments To Teachers	4,644.00	.00	3,870.00	.00	.00	.00	.00
30-114-64-64-9-420-72100	FICA	6,781.11	8,106.16	7,453.06	8,990.55	9,438.00	10,218.00	780.00
30-114-64-64-9-420-72210	VRS Pension Contribution	7,113.45	7,519.44	1,800.12	591.98	8,117.00	3,039.00	(5,078.00)
30-114-64-64-9-420-72220	VRS Hybrid Pension Contribution	.00	.00	5,211.70	7,639.93	.00	7,091.00	7,091.00
30-114-64-64-9-420-72300	Group Health and Dental Insurance	22,113.24	22,504.32	18,431.38	26,555.10	25,626.00	25,626.00	.00
30-114-64-64-9-420-72400	VRS Group Life Insurance	1,172.67	1,239.48	967.59	1,332.16	1,446.00	1,642.00	196.00
30-114-64-64-9-420-72510	Hybrid Disability Insurance	.00	.00	88.05	246.23	.00	.00	.00
30-114-64-64-9-420-72700	Workers Compensation	754.00	731.00	497.12	417.57	1,000.00	1,000.00	.00
30-114-64-64-9-420-72750	VRS Retiree Health Care Credit	783.90	1,075.32	839.54	1,143.40	1,239.00	1,405.00	166.00
30-114-64-64-9-420-72850	OPEB ARC	921.80	772.00	506.00	.00	.00	.00	.00
30-114-64-64-9-420-73180	Repair/Maint - Other Contracted	9,244.47	16,725.02	17,076.08	21,916.58	15,308.00	17,942.00	2,634.00
30-114-64-64-9-420-74900	Building Maintenance -City	32,755.41	42,694.46	59,759.83	57,037.89	42,000.00	42,000.00	.00
30-114-64-64-9-420-75001	Telecom/ Internet Services	3,401.20	3,495.34	2,460.30	2,015.57	5,000.00	5,000.00	.00
30-114-64-64-9-420-75004	Utilities - Electric	51,357.81	60,573.03	64,738.32	62,014.48	69,300.00	69,300.00	.00
30-114-64-64-9-420-75005	Utilities - Natural Gas	11,225.52	14,607.17	20,255.31	14,055.53	20,000.00	20,000.00	.00
30-114-64-64-9-420-75009	Utilities - Water and Sewer	7,096.79	9,434.83	8,475.40	7,546.39	10,000.00	10,000.00	.00
30-114-64-64-9-420-76055	Machines, Equipment and Tools <\$5,000	743.52	817.05	3,394.00	417.55	1,500.00	1,500.00	.00
30-114-64-64-9-420-76110	Supplies - Operational	16,093.50	20,260.42	25,797.55	28,261.58	15,000.00	15,000.00	.00

FY 25 Operating Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund								
EXPENSE								
Locations 114 - West Salem Elementary								
Function 64 - Operation & Maintenance								
Sub-Function 64 - Operation & Maintenance								
Level 9 - District Wide								
Program 420 - Building Services Totals		\$268,352.13	\$319,590.06	\$338,968.29	\$362,532.79	\$348,348.00	\$364,330.00	\$15,982.00
Program 430 - Grounds Services								
30-114-64-64-9-430-74910 Grounds Maintenance-City		11,283.85	16,721.51	19,606.10	27,177.76	16,910.00	16,910.00	.00
Program 430 - Grounds Services Totals		\$11,283.85	\$16,721.51	\$19,606.10	\$27,177.76	\$16,910.00	\$16,910.00	\$0.00
Level 9 - District Wide Totals		\$279,635.98	\$336,311.57	\$358,574.39	\$389,710.55	\$365,258.00	\$381,240.00	\$15,982.00
Sub-Function 64 - Operation & Maintenance Totals		\$279,635.98	\$336,311.57	\$358,574.39	\$389,710.55	\$365,258.00	\$381,240.00	\$15,982.00
Function 64 - Operation & Maintenance Totals		\$279,635.98	\$336,311.57	\$358,574.39	\$389,710.55	\$365,258.00	\$381,240.00	\$15,982.00
Function 68 - Technology								
Sub-Function 10 - Classroom Instruction								
Level 9 - District Wide								
Program 800 - Technology								
30-114-68-10-9-800-71139 Compensation-ITRT		16,452.30	17,509.83	3,337.42	.00	.00	28,774.00	28,774.00
30-114-68-10-9-800-71665 Bonus Payments To Teachers		387.00	.00	.00	.00	.00	.00	.00
30-114-68-10-9-800-72100 FICA		1,237.39	1,310.15	252.23	.00	.00	2,201.00	2,201.00
30-114-68-10-9-800-72210 VRS Pension Contribution		2,694.96	2,868.10	610.66	.00	.00	4,782.00	4,782.00
30-114-68-10-9-800-72300 Group Health and Dental Insurance		2,002.16	1,998.16	332.84	.00	2,486.00	2,486.00	.00
30-114-68-10-9-800-72400 VRS Group Life Insurance		217.26	231.30	49.24	.00	.00	386.00	386.00
30-114-68-10-9-800-72750 VRS Retiree Health Care Credit		196.24	208.80	44.46	.00	.00	348.00	348.00
30-114-68-10-9-800-73175 Repair/Maint- Computer		3,904.63	1,254.33	59.89	778.15	3,000.00	3,000.00	.00
30-114-68-10-9-800-76305 ITRT		423.72	363.77	299.92	1,012.47	1,000.00	420.00	(580.00)
30-114-68-10-9-800-76515 Software-Instructional		3,531.07	4,224.47	4,637.75	4,890.50	3,845.00	2,700.00	(1,145.00)
30-114-68-10-9-800-76530 Computer Supplies		4,418.20	4,016.10	4,928.93	3,710.27	4,485.00	4,485.00	.00
30-114-68-10-9-800-76545 Technology Repair and Replace		.00	116,423.44	4,260.23	.00	.00	.00	.00

FY 25 Operating Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund								
EXPENSE								
Locations 114 - West Salem Elementary								
Function 68 - Technology								
Sub-Function 10 - Classroom Instruction								
Level 9 - District Wide								
Program 800 - Technology								
30-114-68-10-9-800-78050	Technology Addl VPSA Eligible	20,104.12	1,182.15	30,970.31	615.75	20,600.00	.00	(20,600.00)
	Program 800 - Technology Totals	\$55,569.05	\$151,590.60	\$49,783.88	\$11,007.14	\$35,416.00	\$49,582.00	\$14,166.00
	Level 9 - District Wide Totals	\$55,569.05	\$151,590.60	\$49,783.88	\$11,007.14	\$35,416.00	\$49,582.00	\$14,166.00
	Sub-Function 10 - Classroom Instruction Totals	\$55,569.05	\$151,590.60	\$49,783.88	\$11,007.14	\$35,416.00	\$49,582.00	\$14,166.00
	Function 68 - Technology Totals	\$55,569.05	\$151,590.60	\$49,783.88	\$11,007.14	\$35,416.00	\$49,582.00	\$14,166.00
	Locations 114 - West Salem Elementary Totals	\$3,460,109.33	\$3,774,735.20	\$3,919,273.70	\$3,659,793.15	\$3,830,062.00	\$4,120,481.00	\$290,419.00
Locations 115 - South Salem Elementary								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 2 - Elementary								
Program 110 - Regular Instruction								
30-115-61-10-2-110-71120	Compensation-Instructional Salaries	1,281,239.98	1,260,518.82	1,332,953.33	1,237,104.02	1,339,162.00	1,377,283.00	38,121.00
30-115-61-10-2-110-71151	Compensation-Instructional Asst	72,335.88	91,199.30	111,968.46	97,775.23	151,012.00	127,863.00	(23,149.00)
30-115-61-10-2-110-71520	Compensation-Substitutes	42,227.70	52,426.66	75,574.77	75,042.59	55,000.00	65,000.00	10,000.00
30-115-61-10-2-110-71522	Compensation-REWIP Retirees	14,616.97	317.21	1,200.60	600.30	3,715.00	.00	(3,715.00)
30-115-61-10-2-110-71650	Compensation-NBC Teacher Bonus	5,000.00	.00	.00	.00	2,500.00	5,000.00	2,500.00
30-115-61-10-2-110-71665	Bonus Payments To Teachers	44,892.00	.00	18,228.00	.00	.00	.00	.00
30-115-61-10-2-110-72100	FICA	101,097.86	99,446.64	109,917.34	101,578.90	118,681.00	120,499.00	1,818.00
30-115-61-10-2-110-72210	VRS Pension Contribution	203,235.43	201,430.68	199,807.10	170,376.55	247,667.00	175,109.00	(72,558.00)
30-115-61-10-2-110-72220	VRS Hybrid Pension Contribution	21,600.89	24,396.50	37,379.06	43,975.76	.00	75,047.00	75,047.00
30-115-61-10-2-110-72300	Group Health and Dental Insurance	189,954.62	170,397.48	180,028.60	167,925.45	208,090.00	208,090.00	.00
30-115-61-10-2-110-72400	VRS Group Life Insurance	18,127.56	18,207.28	19,123.10	17,282.25	19,968.00	20,169.00	201.00

FY 25 Operating Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund								
EXPENSE								
Locations 115 - South Salem Elementary								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 2 - Elementary								
Program 110 - Regular Instruction								
30-115-61-10-2-110-72510	Hybrid Disability Insurance	309.37	349.40	535.20	629.69	.00	.00	.00
30-115-61-10-2-110-72600	Unemployment Compensation	1,219.16	430.93	.00	.00	.00	.00	.00
30-115-61-10-2-110-72700	Workers Compensation	9,112.00	8,830.00	7,394.61	6,211.28	10,000.00	10,000.00	.00
30-115-61-10-2-110-72750	VRS Retiree Health Care Credit	16,369.13	16,440.90	17,268.20	15,605.77	18,031.00	18,212.00	181.00
30-115-61-10-2-110-72800	Termination Pay for Vac/Sick Leave	.00	.00	.00	1,740.00	.00	.00	.00
30-115-61-10-2-110-72850	OPEB ARC	7,892.94	7,552.00	7,533.00	.00	.00	.00	.00
30-115-61-10-2-110-73153	Repair & Maint - Music Dept	450.32	498.02	.00	410.55	450.00	450.00	.00
30-115-61-10-2-110-73154	Repair & Maint - PE Equipment	120.80	163.98	163.98	150.00	150.00	150.00	.00
30-115-61-10-2-110-76010	Agenda Books	.00	.00	1,232.77	1,279.80	1,240.00	1,240.00	.00
30-115-61-10-2-110-76015	Allotment	14,382.42	18,288.54	24,456.99	21,282.89	19,618.00	19,603.00	(15.00)
30-115-61-10-2-110-76045	Furniture and Equip <\$5,000	539.89	499.96	76.76	411.96	500.00	500.00	.00
30-115-61-10-2-110-76085	School Improvement	426.73	59.47	97.79	128.55	100.00	100.00	.00
30-115-61-10-2-110-76135	Art Supplies and Equipment <\$5,000	440.40	999.87	1,000.00	994.50	1,000.00	1,000.00	.00
30-115-61-10-2-110-76350	Music	455.81	434.13	878.78	450.25	450.00	450.00	.00
30-115-61-10-2-110-76360	Physical Education	530.81	720.37	719.51	741.88	720.00	720.00	.00
30-115-61-10-2-110-76365	Reading	9,932.82	2,874.86	630.00	664.97	700.00	700.00	.00
30-115-61-10-2-110-76485	Supplies - Kindergarten	751.62	571.51	667.38	825.59	850.00	900.00	50.00
30-115-61-10-2-110-76490	Supplies - First Grade	621.88	1,006.74	907.70	834.04	850.00	900.00	50.00
30-115-61-10-2-110-76495	Supplies - Second Grade	541.53	898.91	897.98	850.53	850.00	900.00	50.00
30-115-61-10-2-110-76500	Supplies - Third Grade	564.35	870.16	848.65	834.51	850.00	850.00	.00
30-115-61-10-2-110-76505	Supplies - Fourth Grade	939.49	995.02	942.78	828.68	850.00	850.00	.00

FY 25 Operating Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund								
EXPENSE								
Locations 115 - South Salem Elementary								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 2 - Elementary								
Program 110 - Regular Instruction								
30-115-61-10-2-110-76510	Supplies - Fifth Grade	547.41	683.21	923.83	1,395.41	1,000.00	850.00	(150.00)
	Program 110 - Regular Instruction Totals	\$2,060,477.77	\$1,981,508.55	\$2,153,356.27	\$1,967,931.90	\$2,204,004.00	\$2,232,435.00	\$28,431.00
Program 120 - Special Education								
30-115-61-10-2-120-71120	Compensation-Instructional Salaries	188,088.50	220,321.14	222,255.95	268,259.42	314,282.00	324,813.00	10,531.00
30-115-61-10-2-120-71151	Compensation-Instructional Asst	.00	.00	5,981.49	21,123.55	.00	46,279.00	46,279.00
30-115-61-10-2-120-71520	Compensation-Substitutes	1,312.14	3,687.37	19,873.36	12,688.21	.00	.00	.00
30-115-61-10-2-120-71665	Bonus Payments To Teachers	5,418.00	.00	9,288.00	.00	.00	.00	.00
30-115-61-10-2-120-72100	FICA	14,533.26	16,909.59	19,671.66	22,793.63	24,043.00	28,389.00	4,346.00
30-115-61-10-2-120-72210	VRS Pension Contribution	21,593.89	22,385.92	29,139.40	34,692.64	52,234.00	43,167.00	(9,067.00)
30-115-61-10-2-120-72220	VRS Hybrid Pension Contribution	9,475.36	14,043.00	9,703.57	16,150.59	.00	18,500.00	18,500.00
30-115-61-10-2-120-72300	Group Health and Dental Insurance	16,769.15	26,148.96	34,050.10	36,074.32	34,118.00	34,118.00	.00
30-115-61-10-2-120-72400	VRS Group Life Insurance	2,505.03	2,930.39	3,131.76	4,099.30	4,211.00	4,972.00	761.00
30-115-61-10-2-120-72510	Hybrid Disability Insurance	135.69	201.12	138.91	231.25	.00	.00	.00
30-115-61-10-2-120-72750	VRS Retiree Health Care Credit	2,261.99	2,652.22	2,827.84	3,701.62	3,803.00	4,490.00	687.00
30-115-61-10-2-120-76390	Sp Ed LD	.00	617.84	541.73	750.11	625.00	750.00	125.00
30-115-61-10-2-120-76392	Sp Ed CC	902.68	1,535.00	2,612.44	1,282.49	1,360.00	1,235.00	(125.00)
30-115-61-10-2-120-76438	Supplies - EL	.00	.00	.00	.00	140.00	140.00	.00
	Program 120 - Special Education Totals	\$262,995.69	\$311,432.55	\$359,216.21	\$421,847.13	\$434,816.00	\$506,853.00	\$72,037.00
Program 180 - Pre-K Non- Sp Ed								
30-115-61-10-2-180-71120	Compensation-Instructional Salaries	.00	.00	53,360.04	53,222.27	53,360.00	59,343.00	5,983.00
30-115-61-10-2-180-71151	Compensation-Instructional Asst	.00	.00	.00	10,798.69	.00	19,767.00	19,767.00
30-115-61-10-2-180-71665	Bonus Payments To Teachers	.00	.00	1,548.00	.00	.00	.00	.00

FY 25 Operating Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund								
EXPENSE								
Locations 115 - South Salem Elementary								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 2 - Elementary								
Program 180 - Pre-K Non- Sp Ed								
30-115-61-10-2-180-72100	FICA	.00	.00	3,400.51	4,132.64	4,082.00	6,052.00	1,970.00
30-115-61-10-2-180-72220	VRS Hybrid Pension Contribution	.00	.00	8,868.40	11,127.79	.00	13,148.00	13,148.00
30-115-61-10-2-180-72300	Group Health and Dental Insurance	.00	.00	11,927.84	16,671.12	8,868.00	8,868.00	.00
30-115-61-10-2-180-72400	VRS Group Life Insurance	.00	.00	715.00	897.19	715.00	1,060.00	345.00
30-115-61-10-2-180-72510	Hybrid Disability Insurance	.00	.00	127.00	159.32	.00	.00	.00
30-115-61-10-2-180-72750	VRS Retiree Health Care Credit	.00	.00	645.70	810.19	646.00	957.00	311.00
	Program 180 - Pre-K Non- Sp Ed Totals	\$0.00	\$0.00	\$80,592.49	\$97,819.21	\$67,671.00	\$109,195.00	\$41,524.00
	Level 2 - Elementary Totals	\$2,323,473.46	\$2,292,941.10	\$2,593,164.97	\$2,487,598.24	\$2,706,491.00	\$2,848,483.00	\$141,992.00
Level 8 - Pre-K								
Program 180 - Pre-K Non- Sp Ed								
30-115-61-10-8-180-71120	Compensation-Instructional Salaries	.00	.00	15,524.54	50.00	.00	.00	.00
30-115-61-10-8-180-71151	Compensation-Instructional Asst	.00	.00	50.00	50.00	.00	.00	.00
30-115-61-10-8-180-72100	FICA	.00	.00	1,157.67	7.65	.00	.00	.00
30-115-61-10-8-180-72220	VRS Hybrid Pension Contribution	.00	.00	880.98	.00	.00	.00	.00
30-115-61-10-8-180-72300	Group Health and Dental Insurance	.00	.00	2,839.15	(877.81)	.00	.00	.00
30-115-61-10-8-180-72400	VRS Group Life Insurance	.00	.00	71.03	.00	.00	.00	.00
30-115-61-10-8-180-72510	Hybrid Disability Insurance	.00	.00	12.62	.00	.00	.00	.00
30-115-61-10-8-180-72750	VRS Retiree Health Care Credit	.00	.00	64.14	.00	.00	.00	.00
30-115-61-10-8-180-73037	Contractual Services - Other	.00	.00	.00	151.45	.00	.00	.00
30-115-61-10-8-180-73255	Professional Development	.00	.00	1,351.26	111.00	.00	.00	.00

FY 25 Operating Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund								
EXPENSE								
Locations 115 - South Salem Elementary								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 8 - Pre-K								
Program 180 - Pre-K Non- Sp Ed								
30-115-61-10-8-180-76435	Supplies - Instructional	.00	.00	8,632.45	2,092.16	.00	.00	.00
Program 180 - Pre-K Non- Sp Ed Totals		\$0.00	\$0.00	\$30,583.84	\$1,584.45	\$0.00	\$0.00	\$0.00
Level 8 - Pre-K Totals		\$0.00	\$0.00	\$30,583.84	\$1,584.45	\$0.00	\$0.00	\$0.00
Sub-Function 10 - Classroom Instruction Totals		\$2,323,473.46	\$2,292,941.10	\$2,623,748.81	\$2,489,182.69	\$2,706,491.00	\$2,848,483.00	\$141,992.00
Sub-Function 21 - Student Guidance								
Level 2 - Elementary								
Program 110 - Regular Instruction								
30-115-61-21-2-110-71124	Compensation-Guidance Counselors	59,019.22	77,681.17	83,103.61	89,308.32	87,478.00	97,730.00	10,252.00
30-115-61-21-2-110-71665	Bonus Payments To Teachers	1,470.60	.00	1,838.25	.00	.00	.00	.00
30-115-61-21-2-110-72100	FICA	4,577.19	5,732.41	6,257.97	6,762.18	6,692.00	7,476.00	784.00
30-115-61-21-2-110-72210	VRS Pension Contribution	9,818.65	12,974.05	13,811.86	13,571.41	14,539.00	16,243.00	1,704.00
30-115-61-21-2-110-72220	VRS Hybrid Pension Contribution	.00	.00	.00	1,332.58	.00	.00	.00
30-115-61-21-2-110-72300	Group Health and Dental Insurance	10,129.75	12,182.67	12,585.68	12,398.73	3,529.00	3,529.00	.00
30-115-61-21-2-110-72400	VRS Group Life Insurance	791.63	1,046.14	1,113.59	1,201.66	1,172.00	1,310.00	138.00
30-115-61-21-2-110-72510	Hybrid Disability Insurance	.00	.00	.00	19.10	.00	.00	.00
30-115-61-21-2-110-72750	VRS Retiree Health Care Credit	714.82	944.58	1,005.57	1,085.08	1,058.00	1,183.00	125.00
30-115-61-21-2-110-76195	Career Education	.00	127.02	208.52	128.76	135.00	135.00	.00
30-115-61-21-2-110-76285	Guidance	116.09	307.50	261.29	280.64	275.00	275.00	.00
Program 110 - Regular Instruction Totals		\$86,637.95	\$110,995.54	\$120,186.34	\$126,088.46	\$114,878.00	\$127,881.00	\$13,003.00
Program 120 - Special Education								
30-115-61-21-2-120-71124	Compensation-Guidance Counselors	3,106.28	4,088.48	4,373.87	.00	.00	.00	.00
30-115-61-21-2-120-71665	Bonus Payments To Teachers	77.40	.00	96.75	.00	.00	.00	.00

FY 25 Operating Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund								
EXPENSE								
Locations 115 - South Salem Elementary								
Function 61 - Instruction								
Sub-Function 21 - Student Guidance								
Level 2 - Elementary								
Program 120 - Special Education								
30-115-61-21-2-120-72100	FICA	240.91	301.71	329.37	.00	.00	.00	.00
30-115-61-21-2-120-72210	VRS Pension Contribution	516.77	682.85	726.94	.00	.00	.00	.00
30-115-61-21-2-120-72300	Group Health and Dental Insurance	533.15	641.19	662.40	.00	.00	.00	.00
30-115-61-21-2-120-72400	VRS Group Life Insurance	41.66	55.06	58.61	.00	.00	.00	.00
30-115-61-21-2-120-72750	VRS Retiree Health Care Credit	37.62	49.72	52.93	.00	.00	.00	.00
30-115-61-21-2-120-76195	Career Education	.00	6.69	10.98	.00	.00	.00	.00
30-115-61-21-2-120-76285	Guidance	6.11	16.18	13.75	.00	.00	.00	.00
Program 120 - Special Education Totals		\$4,559.90	\$5,841.88	\$6,325.60	\$0.00	\$0.00	\$0.00	\$0.00
Level 2 - Elementary Totals		\$91,197.85	\$116,837.42	\$126,511.94	\$126,088.46	\$114,878.00	\$127,881.00	\$13,003.00
Sub-Function 21 - Student Guidance Totals		\$91,197.85	\$116,837.42	\$126,511.94	\$126,088.46	\$114,878.00	\$127,881.00	\$13,003.00
Sub-Function 32 - Instr. Sup. - Media Services								
Level 2 - Elementary								
Program 110 - Regular Instruction								
30-115-61-32-2-110-71122	Compensation-Librarians	66,948.05	71,552.46	76,122.05	73,653.18	76,104.00	81,549.00	5,445.00
30-115-61-32-2-110-71650	Compensation-NBC Teacher Bonus	5,000.00	5,000.00	5,000.00	4,750.00	.00	.00	.00
30-115-61-32-2-110-71665	Bonus Payments To Teachers	1,548.00	.00	1,548.00	.00	.00	.00	.00
30-115-61-32-2-110-72100	FICA	5,533.03	5,667.80	6,020.12	5,968.15	5,822.00	6,238.00	416.00
30-115-61-32-2-110-72210	VRS Pension Contribution	11,003.52	11,716.30	12,472.80	11,967.46	12,648.00	13,553.00	905.00
30-115-61-32-2-110-72300	Group Health and Dental Insurance	6,085.68	6,646.72	7,540.48	7,191.58	8,529.00	8,529.00	.00
30-115-61-32-2-110-72400	VRS Group Life Insurance	887.17	944.60	1,005.60	964.90	1,020.00	1,093.00	73.00
30-115-61-32-2-110-72750	VRS Retiree Health Care Credit	801.13	853.00	908.10	871.30	921.00	987.00	66.00
30-115-61-32-2-110-73130	Repair/Maint - Audio/Visual	219.68	875.95	849.98	926.06	850.00	850.00	.00

FY 25 Operating Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund								
EXPENSE								
Locations 115 - South Salem Elementary								
Function 61 - Instruction								
Sub-Function 32 - Instr. Sup. - Media Services								
Level 2 - Elementary								
Program 110 - Regular Instruction								
30-115-61-32-2-110-76155	Audio Visual Media	11.99	1,079.65	1,099.19	1,116.93	1,100.00	1,100.00	.00
30-115-61-32-2-110-76325	Library Books and Supplies	17.84	1,539.73	1,522.21	1,469.95	1,470.00	1,575.00	105.00
30-115-61-32-2-110-76330	Library Reference Materials	953.19	953.19	965.44	895.40	965.00	1,110.00	145.00
30-115-61-32-2-110-76355	Periodicals	18.00	106.00	108.92	142.72	200.00	200.00	.00
Program 110 - Regular Instruction Totals		\$99,027.28	\$106,935.40	\$115,162.89	\$109,917.63	\$109,629.00	\$116,784.00	\$7,155.00
Level 2 - Elementary Totals		\$99,027.28	\$106,935.40	\$115,162.89	\$109,917.63	\$109,629.00	\$116,784.00	\$7,155.00
Sub-Function 32 - Instr. Sup. - Media Services Totals		\$99,027.28	\$106,935.40	\$115,162.89	\$109,917.63	\$109,629.00	\$116,784.00	\$7,155.00
Sub-Function 41 - Admin. Principals Office								
Level 2 - Elementary								
Program 110 - Regular Instruction								
30-115-61-41-2-110-71126	Compensation-Principals	102,280.29	107,807.04	113,190.00	109,935.87	113,190.00	121,226.00	8,036.00
30-115-61-41-2-110-71127	Compensation-Asst Principals	62,840.55	70,994.39	70,419.38	67,168.06	70,755.00	79,265.00	8,510.00
30-115-61-41-2-110-71150	Compensation-Clerical	34,680.00	39,004.03	45,591.06	44,250.52	45,335.00	48,552.00	3,217.00
30-115-61-41-2-110-71200	Compensation-OT	276.73	651.07	670.21	831.87	2,000.00	2,000.00	.00
30-115-61-41-2-110-71520	Compensation-Substitutes	.00	1,072.88	1,766.64	8,864.86	.00	.00	.00
30-115-61-41-2-110-71522	Compensation-REWIP Retirees	12,016.05	12,946.53	12,373.20	276.83	.00	.00	.00
30-115-61-41-2-110-71665	Bonus Payments To Teachers	4,644.00	.00	4,644.00	.00	.00	.00	.00
30-115-61-41-2-110-72100	FICA	15,604.30	17,165.87	18,030.07	16,850.83	17,693.00	19,205.00	1,512.00
30-115-61-41-2-110-72210	VRS Pension Contribution	27,416.38	29,716.82	30,405.46	29,348.67	38,106.00	28,974.00	(9,132.00)
30-115-61-41-2-110-72220	VRS Hybrid Pension Contribution	5,755.56	6,531.00	7,534.68	7,317.82	.00	12,417.00	12,417.00

FY 25 Operating Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund								
EXPENSE								
Locations 115 - South Salem Elementary								
Function 61 - Instruction								
Sub-Function 41 - Admin. Principals Office								
Level 2 - Elementary								
Program 110 - Regular Instruction								
30-115-61-41-2-110-72300	Group Health and Dental Insurance	20,359.12	21,805.54	17,748.72	17,315.10	25,588.00	25,588.00	.00
30-115-61-41-2-110-72400	VRS Group Life Insurance	2,674.52	2,922.40	3,058.94	2,956.32	3,072.00	3,337.00	265.00
30-115-61-41-2-110-72510	Hybrid Disability Insurance	82.38	93.48	107.88	104.79	.00	.00	.00
30-115-61-41-2-110-72750	VRS Retiree Health Care Credit	2,415.04	2,638.99	2,762.08	2,669.52	2,774.00	3,013.00	239.00
30-115-61-41-2-110-73160	Repair/Maint - School Office Equipment	17,701.99	10,058.90	10,163.47	10,001.70	15,155.00	15,155.00	.00
30-115-61-41-2-110-73161	Lease Offset	.00	.00	(2,287.32)	.00	.00	.00	.00
30-115-61-41-2-110-75521	Travel-Principals	239.00	626.33	1,461.27	239.00	1,000.00	1,000.00	.00
30-115-61-41-2-110-75803	Dues-Accreditation	239.00	239.00	239.00	239.00	240.00	240.00	.00
30-115-61-41-2-110-78070	Inception of Lease - Capital Outlay	.00	.00	17,334.94	.00	.00	.00	.00
Program 110 - Regular Instruction Totals		\$309,224.91	\$324,274.27	\$355,213.68	\$318,370.76	\$334,908.00	\$359,972.00	\$25,064.00
Level 2 - Elementary Totals		\$309,224.91	\$324,274.27	\$355,213.68	\$318,370.76	\$334,908.00	\$359,972.00	\$25,064.00
Sub-Function 41 - Admin. Principals Office Totals		\$309,224.91	\$324,274.27	\$355,213.68	\$318,370.76	\$334,908.00	\$359,972.00	\$25,064.00
Function 61 - Instruction Totals		\$2,822,923.50	\$2,840,988.19	\$3,220,637.32	\$3,043,559.54	\$3,265,906.00	\$3,453,120.00	\$187,214.00
Function 62 - Administration, Attend. & Health								
Sub-Function 62 - Admin, Attend. & Health								
Level 9 - District Wide								
Program 222 - Health Services								
30-115-62-62-9-222-76100	Supplies - Nursing	548.29	457.71	349.67	524.36	567.00	567.00	.00
Program 222 - Health Services Totals		\$548.29	\$457.71	\$349.67	\$524.36	\$567.00	\$567.00	\$0.00
Level 9 - District Wide Totals		\$548.29	\$457.71	\$349.67	\$524.36	\$567.00	\$567.00	\$0.00
Sub-Function 62 - Admin, Attend. & Health Totals		\$548.29	\$457.71	\$349.67	\$524.36	\$567.00	\$567.00	\$0.00
Function 62 - Administration, Attend. & Health Totals		\$548.29	\$457.71	\$349.67	\$524.36	\$567.00	\$567.00	\$0.00

FY 25 Operating Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund								
EXPENSE								
Locations 115 - South Salem Elementary								
Function 64 - Operation & Maintenance								
Sub-Function 64 - Operation & Maintenance								
Level 9 - District Wide								
Program 420 - Building Services								
30-115-64-64-9-420-71190	Compensation-Custodians	110,828.10	105,419.92	116,531.19	122,677.43	114,978.00	137,796.00	22,818.00
30-115-64-64-9-420-71200	Compensation-OT	14,431.44	10,247.23	10,922.08	5,855.34	8,500.00	8,500.00	.00
30-115-64-64-9-420-71520	Compensation-Substitutes	32.76	.00	.00	.00	1,000.00	1,000.00	.00
30-115-64-64-9-420-71665	Bonus Payments To Teachers	5,418.00	.00	4,644.00	.00	.00	.00	.00
30-115-64-64-9-420-72100	FICA	9,584.00	8,126.38	9,658.40	9,653.96	9,523.00	11,268.00	1,745.00
30-115-64-64-9-420-72210	VRS Pension Contribution	9,139.14	9,389.16	9,821.28	9,419.56	10,363.00	12,578.00	2,215.00
30-115-64-64-9-420-72220	VRS Hybrid Pension Contribution	643.06	454.00	541.74	526.15	.00	.00	.00
30-115-64-64-9-420-72300	Group Health and Dental Insurance	26,314.87	33,753.28	28,492.13	26,489.43	17,363.00	17,363.00	.00
30-115-64-64-9-420-72400	VRS Group Life Insurance	1,404.23	1,332.26	1,540.68	1,486.74	1,541.00	1,846.00	305.00
30-115-64-64-9-420-72510	Hybrid Disability Insurance	147.45	104.20	149.04	144.74	.00	.00	.00
30-115-64-64-9-420-72700	Workers Compensation	754.00	731.00	745.67	626.35	1,000.00	1,000.00	.00
30-115-64-64-9-420-72750	VRS Retiree Health Care Credit	985.38	1,165.72	1,331.76	1,284.69	1,332.00	1,588.00	256.00
30-115-64-64-9-420-72850	OPEB ARC	460.90	515.00	760.00	.00	.00	.00	.00
30-115-64-64-9-420-73180	Repair/Maint - Other Contracted	9,920.62	16,637.27	23,184.81	13,249.81	18,142.00	21,108.00	2,966.00
30-115-64-64-9-420-74900	Building Maintenance -City	37,097.69	39,825.98	64,874.25	58,838.18	33,200.00	33,200.00	.00
30-115-64-64-9-420-75001	Telecom/ Internet Services	4,033.08	4,155.20	3,134.95	2,467.23	5,000.00	5,000.00	.00
30-115-64-64-9-420-75004	Utilities - Electric	65,296.54	71,952.31	73,747.34	70,759.36	82,000.00	82,000.00	.00
30-115-64-64-9-420-75005	Utilities - Natural Gas	12,607.45	15,347.60	19,332.55	13,909.91	18,000.00	18,000.00	.00
30-115-64-64-9-420-75009	Utilities - Water and Sewer	7,436.58	10,930.59	8,402.75	7,986.68	10,550.00	10,550.00	.00
30-115-64-64-9-420-76055	Machines, Equipment and Tools <\$5,000	5,062.64	1,696.25	1,814.58	2,891.49	1,708.00	1,708.00	.00
30-115-64-64-9-420-76110	Supplies - Operational	13,325.06	13,288.42	21,498.21	24,679.49	15,000.00	15,000.00	.00

FY 25 Operating Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund								
EXPENSE								
Locations 115 - South Salem Elementary								
Function 64 - Operation & Maintenance								
Sub-Function 64 - Operation & Maintenance								
Level 9 - District Wide								
Program 420 - Building Services Totals		\$334,922.99	\$345,071.77	\$401,127.41	\$372,946.54	\$349,200.00	\$379,505.00	\$30,305.00
Program 430 - Grounds Services								
30-115-64-64-9-430-74910	Grounds Maintenance-City	12,413.61	11,923.28	44,796.10	16,977.41	14,340.00	14,340.00	.00
Program 430 - Grounds Services Totals		\$12,413.61	\$11,923.28	\$44,796.10	\$16,977.41	\$14,340.00	\$14,340.00	\$0.00
Level 9 - District Wide Totals		\$347,336.60	\$356,995.05	\$445,923.51	\$389,923.95	\$363,540.00	\$393,845.00	\$30,305.00
Sub-Function 64 - Operation & Maintenance Totals		\$347,336.60	\$356,995.05	\$445,923.51	\$389,923.95	\$363,540.00	\$393,845.00	\$30,305.00
Function 64 - Operation & Maintenance Totals		\$347,336.60	\$356,995.05	\$445,923.51	\$389,923.95	\$363,540.00	\$393,845.00	\$30,305.00
Function 68 - Technology								
Sub-Function 10 - Classroom Instruction								
Level 9 - District Wide								
Program 800 - Technology								
30-115-68-10-9-800-71139	Compensation-ITRT	16,452.30	17,509.83	33,955.72	36,090.62	36,742.00	39,335.00	2,593.00
30-115-68-10-9-800-71665	Bonus Payments To Teachers	387.00	.00	774.00	.00	.00	.00	.00
30-115-68-10-9-800-72100	FICA	1,237.39	1,310.15	2,621.84	2,732.82	2,811.00	3,009.00	198.00
30-115-68-10-9-800-72210	VRS Pension Contribution	2,694.96	2,868.10	5,495.86	5,859.15	6,107.00	6,537.00	430.00
30-115-68-10-9-800-72300	Group Health and Dental Insurance	2,002.16	1,998.16	4,019.14	4,153.38	2,486.00	2,486.00	.00
30-115-68-10-9-800-72400	VRS Group Life Insurance	217.26	231.30	443.16	472.39	492.00	527.00	35.00
30-115-68-10-9-800-72750	VRS Retiree Health Care Credit	196.24	208.80	400.14	426.55	445.00	476.00	31.00
30-115-68-10-9-800-73175	Repair/Maint- Computer	2,155.23	2,736.56	63.89	1,094.95	2,100.00	2,100.00	.00
30-115-68-10-9-800-76305	ITRT	.00	265.96	289.87	26.38	300.00	300.00	.00
30-115-68-10-9-800-76515	Software-Instructional	2,132.63	2,925.00	2,987.75	3,716.36	2,505.00	4,955.00	2,450.00
30-115-68-10-9-800-76530	Computer Supplies	2,993.70	3,245.62	4,270.94	3,710.27	2,750.00	2,750.00	.00
30-115-68-10-9-800-76545	Technology Repair and Replace	.00	151,923.44	5,413.85	.00	.00	.00	.00

FY 25 Operating Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund								
EXPENSE								
Locations 115 - South Salem Elementary								
Function 68 - Technology								
Sub-Function 10 - Classroom Instruction								
Level 9 - District Wide								
Program 800 - Technology								
30-115-68-10-9-800-78050	Technology Addl VPSA Eligible	20,146.33	1,194.56	31,410.05	615.75	20,600.00	.00	(20,600.00)
	Program 800 - Technology Totals	\$50,615.20	\$186,417.48	\$92,146.21	\$58,898.62	\$77,338.00	\$62,475.00	(\$14,863.00)
	Level 9 - District Wide Totals	\$50,615.20	\$186,417.48	\$92,146.21	\$58,898.62	\$77,338.00	\$62,475.00	(\$14,863.00)
	Sub-Function 10 - Classroom Instruction Totals	\$50,615.20	\$186,417.48	\$92,146.21	\$58,898.62	\$77,338.00	\$62,475.00	(\$14,863.00)
	Function 68 - Technology Totals	\$50,615.20	\$186,417.48	\$92,146.21	\$58,898.62	\$77,338.00	\$62,475.00	(\$14,863.00)
	Locations 115 - South Salem Elementary Totals	\$3,221,423.59	\$3,384,858.43	\$3,759,056.71	\$3,492,906.47	\$3,707,351.00	\$3,910,007.00	\$202,656.00
Locations 116 - East Salem Elementary								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 2 - Elementary								
Program 110 - Regular Instruction								
30-116-61-10-2-110-71120	Compensation-Instructional Salaries	1,541,945.00	1,584,394.07	1,583,995.73	1,503,470.04	1,550,113.00	1,701,292.00	151,179.00
30-116-61-10-2-110-71151	Compensation-Instructional Asst	82,870.16	100,393.30	135,232.56	100,432.69	132,538.00	139,940.00	7,402.00
30-116-61-10-2-110-71200	Compensation-OT	.00	.00	10.71	95.51	.00	.00	.00
30-116-61-10-2-110-71520	Compensation-Substitutes	23,375.33	51,175.18	84,642.07	74,484.80	36,000.00	60,000.00	24,000.00
30-116-61-10-2-110-71522	Compensation-REWIP Retirees	6,687.01	6,020.13	17,671.62	16,426.66	40,275.00	34,575.00	(5,700.00)
30-116-61-10-2-110-71650	Compensation-NBC Teacher Bonus	10,000.00	10,000.00	10,000.00	9,500.00	5,000.00	10,000.00	5,000.00
30-116-61-10-2-110-71665	Bonus Payments To Teachers	50,310.00	.00	27,144.48	.00	.00	.00	.00
30-116-61-10-2-110-72100	FICA	122,621.81	127,102.31	135,579.98	126,203.59	134,940.00	148,854.00	13,914.00
30-116-61-10-2-110-72210	VRS Pension Contribution	228,887.24	227,668.02	216,254.74	198,302.28	279,657.00	214,209.00	(65,448.00)
30-116-61-10-2-110-72220	VRS Hybrid Pension Contribution	40,449.92	51,616.00	68,495.92	66,977.89	.00	91,804.00	91,804.00
30-116-61-10-2-110-72300	Group Health and Dental Insurance	232,529.02	226,321.38	257,920.94	220,390.87	232,508.00	232,508.00	.00

FY 25 Operating Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund								
EXPENSE								
Locations 116 - East Salem Elementary								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 2 - Elementary								
Program 110 - Regular Instruction								
30-116-61-10-2-110-72400	VRS Group Life Insurance	21,715.37	22,517.35	23,256.83	21,544.77	22,548.00	24,673.00	2,125.00
30-116-61-10-2-110-72510	Hybrid Disability Insurance	579.32	739.20	1,047.35	959.11	.00	.00	.00
30-116-61-10-2-110-72600	Unemployment Compensation	954.48	.00	.00	.00	.00	.00	.00
30-116-61-10-2-110-72700	Workers Compensation	9,087.00	8,806.00	9,942.34	8,351.30	10,000.00	10,000.00	.00
30-116-61-10-2-110-72750	VRS Retiree Health Care Credit	19,608.85	20,333.06	20,975.10	19,441.38	20,360.00	22,279.00	1,919.00
30-116-61-10-2-110-72800	Termination Pay for Vac/Sick Leave	4,320.00	6,823.60	3,270.00	.00	.00	.00	.00
30-116-61-10-2-110-72850	OPEB ARC	10,427.90	9,785.00	10,129.00	.00	.00	.00	.00
30-116-61-10-2-110-73153	Repair & Maint - Music Dept	272.12	285.55	378.81	352.00	352.00	.00	(352.00)
30-116-61-10-2-110-73154	Repair & Maint - PE Equipment	.00	132.88	490.00	259.95	848.00	398.00	(450.00)
30-116-61-10-2-110-76010	Agenda Books	1,102.00	1,000.00	1,000.00	1,193.20	1,000.00	1,275.00	275.00
30-116-61-10-2-110-76015	Allotment	19,748.21	20,858.77	25,363.91	12,629.37	19,826.00	19,969.00	143.00
30-116-61-10-2-110-76045	Furniture and Equip <\$5,000	1,747.78	2,029.68	996.41	160.80	4,487.00	4,487.00	.00
30-116-61-10-2-110-76085	School Improvement	87.98	.00	97.90	95.98	100.00	100.00	.00
30-116-61-10-2-110-76135	Art Supplies and Equipment <\$5,000	1,580.59	1,393.38	1,145.19	1,262.31	1,263.00	1,263.00	.00
30-116-61-10-2-110-76195	Career Education	44.35	58.96	.00	.00	.00	.00	.00
30-116-61-10-2-110-76350	Music	342.40	347.42	362.28	330.31	354.00	400.00	46.00
30-116-61-10-2-110-76360	Physical Education	448.00	601.00	696.14	662.87	480.00	480.00	.00
30-116-61-10-2-110-76365	Reading	185.72	323.67	419.00	874.29	490.00	406.00	(84.00)
30-116-61-10-2-110-76485	Supplies - Kindergarten	625.04	698.08	783.03	1,288.71	535.00	414.00	(121.00)
30-116-61-10-2-110-76490	Supplies - First Grade	668.48	757.22	621.71	1,547.00	736.00	793.00	57.00
30-116-61-10-2-110-76495	Supplies - Second Grade	359.40	430.88	825.84	2,092.54	860.00	912.00	52.00

FY 25 Operating Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund								
EXPENSE								
Locations 116 - East Salem Elementary								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 2 - Elementary								
Program 110 - Regular Instruction								
30-116-61-10-2-110-76500	Supplies - Third Grade	887.64	573.00	355.00	1,440.88	780.00	480.00	(300.00)
30-116-61-10-2-110-76505	Supplies - Fourth Grade	591.20	678.26	527.12	1,379.87	264.00	749.00	485.00
30-116-61-10-2-110-76510	Supplies - Fifth Grade	478.57	525.00	225.00	1,178.06	639.00	467.00	(172.00)
	Program 110 - Regular Instruction Totals	\$2,435,537.89	\$2,484,388.35	\$2,639,856.71	\$2,393,329.03	\$2,496,953.00	\$2,722,727.00	\$225,774.00
Program 120 - Special Education								
30-116-61-10-2-120-71120	Compensation-Instructional Salaries	142,393.29	188,079.19	197,430.00	191,084.84	193,830.00	241,852.00	48,022.00
30-116-61-10-2-120-71151	Compensation-Instructional Asst	32,083.83	37,844.18	43,686.46	92,984.66	43,644.00	108,681.00	65,037.00
30-116-61-10-2-120-71520	Compensation-Substitutes	345.50	.00	125.63	1,087.53	.00	.00	.00
30-116-61-10-2-120-71522	Compensation-REWIP Retirees	5,395.89	6,057.63	6,013.33	6,000.39	.00	.00	.00
30-116-61-10-2-120-71665	Bonus Payments To Teachers	7,740.00	.00	10,836.00	.00	.00	.00	.00
30-116-61-10-2-120-72100	FICA	14,100.91	17,686.56	19,583.01	21,775.23	18,167.00	26,816.00	8,649.00
30-116-61-10-2-120-72210	VRS Pension Contribution	3,024.54	3,541.70	3,999.70	8,721.93	39,468.00	17,478.00	(21,990.00)
30-116-61-10-2-120-72220	VRS Hybrid Pension Contribution	26,039.25	33,660.83	35,468.66	40,331.34	.00	40,781.00	40,781.00
30-116-61-10-2-120-72300	Group Health and Dental Insurance	28,460.40	38,387.04	37,429.20	48,646.75	22,080.00	22,080.00	.00
30-116-61-10-2-120-72400	VRS Group Life Insurance	2,343.34	2,999.45	3,182.10	3,955.05	3,182.00	4,697.00	1,515.00
30-116-61-10-2-120-72510	Hybrid Disability Insurance	372.81	482.09	507.80	577.51	.00	.00	.00
30-116-61-10-2-120-72600	Unemployment Compensation	77.50	756.00	.00	.00	.00	.00	.00
30-116-61-10-2-120-72750	VRS Retiree Health Care Credit	2,115.90	2,708.52	2,873.50	3,571.23	2,873.00	4,241.00	1,368.00
30-116-61-10-2-120-76390	Sp Ed LD	376.55	600.00	329.00	367.60	305.00	545.00	240.00
30-116-61-10-2-120-76400	Sp Ed ED Preschool	596.52	654.56	522.00	.00	.00	.00	.00
30-116-61-10-2-120-76438	Supplies - EL	138.37	271.86	192.88	293.34	234.00	185.00	(49.00)
	Program 120 - Special Education Totals	\$265,604.60	\$333,729.61	\$362,179.27	\$419,397.40	\$323,783.00	\$467,356.00	\$143,573.00

FY 25 Operating Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund								
EXPENSE								
Locations 116 - East Salem Elementary								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 2 - Elementary								
Program 140 - Gifted								
30-116-61-10-2-140-72100	FICA	.00	.00	14.04	.00	.00	.00	.00
30-116-61-10-2-140-72800	Termination Pay for Vac/Sick Leave	.00	.00	183.33	.00	.00	.00	.00
	Program 140 - Gifted Totals	\$0.00	\$0.00	\$197.37	\$0.00	\$0.00	\$0.00	\$0.00
Program 180 - Pre-K Non- Sp Ed								
30-116-61-10-2-180-71110	Compensation-Administrative	15,319.73	18,038.32	15,392.05	17,357.61	17,949.00	19,223.00	1,274.00
30-116-61-10-2-180-71120	Compensation-Instructional Salaries	153,637.58	171,957.00	120,494.04	67,325.44	120,494.00	63,245.00	(57,249.00)
30-116-61-10-2-180-71665	Bonus Payments To Teachers	8,127.00	.00	3,483.00	.00	.00	.00	.00
30-116-61-10-2-180-72100	FICA	11,826.78	12,498.56	8,985.87	5,626.20	10,591.00	6,309.00	(4,282.00)
30-116-61-10-2-180-72210	VRS Pension Contribution	19,901.00	22,017.50	13,163.38	2,875.85	23,009.00	9,594.00	(13,415.00)
30-116-61-10-2-180-72220	VRS Hybrid Pension Contribution	8,215.57	9,273.80	9,845.70	9,422.13	.00	4,112.00	4,112.00
30-116-61-10-2-180-72300	Group Health and Dental Insurance	23,517.94	26,248.00	19,957.78	10,469.88	21,634.00	21,634.00	.00
30-116-61-10-2-180-72400	VRS Group Life Insurance	2,266.91	2,522.90	1,855.06	991.52	1,855.00	1,105.00	(750.00)
30-116-61-10-2-180-72510	Hybrid Disability Insurance	117.64	132.80	141.00	134.93	.00	.00	.00
30-116-61-10-2-180-72750	VRS Retiree Health Care Credit	2,046.99	2,278.20	1,675.14	895.32	1,675.00	998.00	(677.00)
30-116-61-10-2-180-73255	Professional Development	592.09	.00	.00	.00	.00	.00	.00
	Program 180 - Pre-K Non- Sp Ed Totals	\$245,569.23	\$264,967.08	\$194,993.02	\$115,098.88	\$197,207.00	\$126,220.00	(\$70,987.00)
	Level 2 - Elementary Totals	\$2,946,711.72	\$3,083,085.04	\$3,197,226.37	\$2,927,825.31	\$3,017,943.00	\$3,316,303.00	\$298,360.00
Level 8 - Pre-K								
Program 180 - Pre-K Non- Sp Ed								
30-116-61-10-8-180-71120	Compensation-Instructional Salaries	8,828.84	.00	50.00	50.00	.00	.00	.00
30-116-61-10-8-180-71151	Compensation-Instructional Asst	13,635.76	10,839.48	24,256.53	18,956.04	19,578.00	20,968.00	1,390.00
30-116-61-10-8-180-71200	Compensation-OT	.00	.00	196.13	.00	.00	.00	.00

FY 25 Operating Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund								
EXPENSE								
Locations 116 - East Salem Elementary								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 8 - Pre-K								
Program 180 - Pre-K Non- Sp Ed								
30-116-61-10-8-180-71520	Compensation-Substitutes	.00	.00	474.20	.00	.00	.00	.00
30-116-61-10-8-180-71665	Bonus Payments To Teachers	1,548.00	.00	1,548.00	.00	.00	.00	.00
30-116-61-10-8-180-72100	FICA	1,424.70	804.81	2,073.04	1,423.86	1,498.00	1,604.00	106.00
30-116-61-10-8-180-72210	VRS Pension Contribution	1,036.88	.00	.00	.00	.00	.00	.00
30-116-61-10-8-180-72220	VRS Hybrid Pension Contribution	2,347.85	2,741.30	3,355.56	3,109.09	3,254.00	3,485.00	231.00
30-116-61-10-8-180-72300	Group Health and Dental Insurance	6,593.98	6,646.72	9,300.94	7,191.58	6,500.00	6,500.00	.00
30-116-61-10-8-180-72400	VRS Group Life Insurance	331.26	221.00	333.20	250.70	262.00	281.00	19.00
30-116-61-10-8-180-72510	Hybrid Disability Insurance	33.62	39.30	68.96	44.51	.00	.00	.00
30-116-61-10-8-180-72750	VRS Retiree Health Care Credit	299.12	199.60	295.65	226.33	237.00	254.00	17.00
30-116-61-10-8-180-73037	Contractual Services - Other	1,175.06	3,827.52	.00	286.36	.00	.00	.00
30-116-61-10-8-180-73255	Professional Development	(1,454.43)	.00	1,351.23	2,574.45	.00	.00	.00
30-116-61-10-8-180-76435	Supplies - Instructional	2,377.29	825.82	5,755.23	1,332.67	.00	500.00	500.00
Program 180 - Pre-K Non- Sp Ed Totals		\$38,177.93	\$26,145.55	\$49,058.67	\$35,445.59	\$31,329.00	\$33,592.00	\$2,263.00
Level 8 - Pre-K Totals		\$38,177.93	\$26,145.55	\$49,058.67	\$35,445.59	\$31,329.00	\$33,592.00	\$2,263.00
Sub-Function 10 - Classroom Instruction Totals		\$2,984,889.65	\$3,109,230.59	\$3,246,285.04	\$2,963,270.90	\$3,049,272.00	\$3,349,895.00	\$300,623.00
Sub-Function 21 - Student Guidance								
Level 2 - Elementary								
Program 110 - Regular Instruction								
30-116-61-21-2-110-71124	Compensation-Guidance Counselors	52,752.27	70,971.25	76,019.53	79,067.71	80,021.00	103,882.00	23,861.00
30-116-61-21-2-110-71665	Bonus Payments To Teachers	1,470.60	.00	1,838.25	.00	.00	.00	.00
30-116-61-21-2-110-72100	FICA	3,981.77	5,155.76	5,721.51	5,722.51	6,122.00	7,947.00	1,825.00
30-116-61-21-2-110-72210	VRS Pension Contribution	8,776.29	11,868.25	12,634.33	11,776.79	13,299.00	17,265.00	3,966.00
30-116-61-21-2-110-72220	VRS Hybrid Pension Contribution	.00	.00	.00	1,332.38	.00	.00	.00

FY 25 Operating Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund								
EXPENSE								
Locations 116 - East Salem Elementary								
Function 61 - Instruction								
Sub-Function 21 - Student Guidance								
Level 2 - Elementary								
Program 110 - Regular Instruction								
30-116-61-21-2-110-72300	Group Health and Dental Insurance	7,608.13	10,087.63	11,103.90	10,312.08	8,040.00	8,040.00	.00
30-116-61-21-2-110-72400	VRS Group Life Insurance	707.56	956.74	1,018.59	1,056.90	1,072.00	1,392.00	320.00
30-116-61-21-2-110-72510	Hybrid Disability Insurance	.00	.00	.00	19.02	.00	.00	.00
30-116-61-21-2-110-72750	VRS Retiree Health Care Credit	638.95	864.02	919.69	954.34	968.00	1,257.00	289.00
30-116-61-21-2-110-76285	Guidance	152.95	137.75	154.00	640.74	197.00	183.00	(14.00)
Program 110 - Regular Instruction Totals		\$76,088.52	\$100,041.40	\$109,409.80	\$110,882.47	\$109,719.00	\$139,966.00	\$30,247.00
Program 120 - Special Education								
30-116-61-21-2-120-71124	Compensation-Guidance Counselors	2,776.44	3,735.33	4,001.03	.00	.00	.00	.00
30-116-61-21-2-120-71665	Bonus Payments To Teachers	77.40	.00	96.75	.00	.00	.00	.00
30-116-61-21-2-120-72100	FICA	209.57	271.36	301.13	.00	.00	.00	.00
30-116-61-21-2-120-72210	VRS Pension Contribution	461.91	624.65	664.97	.00	.00	.00	.00
30-116-61-21-2-120-72300	Group Health and Dental Insurance	400.43	530.93	584.42	.00	.00	.00	.00
30-116-61-21-2-120-72400	VRS Group Life Insurance	37.24	50.36	53.61	.00	.00	.00	.00
30-116-61-21-2-120-72750	VRS Retiree Health Care Credit	33.63	45.48	48.41	.00	.00	.00	.00
30-116-61-21-2-120-76285	Guidance	8.05	7.25	8.11	.00	.00	.00	.00
Program 120 - Special Education Totals		\$4,004.67	\$5,265.36	\$5,758.43	\$0.00	\$0.00	\$0.00	\$0.00
Level 2 - Elementary Totals		\$80,093.19	\$105,306.76	\$115,168.23	\$110,882.47	\$109,719.00	\$139,966.00	\$30,247.00
Sub-Function 21 - Student Guidance Totals		\$80,093.19	\$105,306.76	\$115,168.23	\$110,882.47	\$109,719.00	\$139,966.00	\$30,247.00
Sub-Function 32 - Instr. Sup. - Media Services								
Level 2 - Elementary								
Program 110 - Regular Instruction								
30-116-61-32-2-110-71122	Compensation-Librarians	61,098.88	65,948.00	58,264.44	57,009.07	58,907.00	62,958.00	4,051.00
30-116-61-32-2-110-71665	Bonus Payments To Teachers	1,548.00	.00	1,548.00	.00	.00	.00	.00

FY 25 Operating Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund								
EXPENSE								
Locations 116 - East Salem Elementary								
Function 61 - Instruction								
Sub-Function 32 - Instr. Sup. - Media Services								
Level 2 - Elementary								
Program 110 - Regular Instruction								
30-116-61-32-2-110-72100	FICA	4,543.33	5,123.09	4,589.58	4,381.23	4,506.00	4,816.00	310.00
30-116-61-32-2-110-72210	VRS Pension Contribution	10,064.10	10,740.00	9,629.30	9,239.25	9,790.00	10,464.00	674.00
30-116-61-32-2-110-72300	Group Health and Dental Insurance	8,008.56	7,999.20	.00	.00	8,040.00	8,040.00	.00
30-116-61-32-2-110-72400	VRS Group Life Insurance	811.40	865.90	776.40	744.92	789.00	844.00	55.00
30-116-61-32-2-110-72750	VRS Retiree Health Care Credit	732.73	781.90	701.00	672.65	713.00	762.00	49.00
30-116-61-32-2-110-72800	Termination Pay for Vac/Sick Leave	.00	5,420.00	.00	.00	.00	.00	.00
30-116-61-32-2-110-73130	Repair/Maint - Audio/Visual	567.21	444.75	500.00	500.00	500.00	550.00	50.00
30-116-61-32-2-110-76155	Audio Visual Media	199.80	.00	150.25	150.00	150.00	100.00	(50.00)
30-116-61-32-2-110-76325	Library Books and Supplies	3,477.08	3,216.42	2,787.00	3,700.00	3,700.00	5,000.00	1,300.00
30-116-61-32-2-110-76330	Library Reference Materials	953.19	953.19	1,300.00	1,259.69	1,300.00	1,600.00	300.00
30-116-61-32-2-110-76355	Periodicals	300.00	103.87	300.00	300.00	300.00	300.00	.00
Program 110 - Regular Instruction Totals		\$92,304.28	\$101,596.32	\$80,545.97	\$77,956.81	\$88,695.00	\$95,434.00	\$6,739.00
Level 2 - Elementary Totals		\$92,304.28	\$101,596.32	\$80,545.97	\$77,956.81	\$88,695.00	\$95,434.00	\$6,739.00
Sub-Function 32 - Instr. Sup. - Media Services Totals		\$92,304.28	\$101,596.32	\$80,545.97	\$77,956.81	\$88,695.00	\$95,434.00	\$6,739.00
Sub-Function 41 - Admin. Principals Office								
Level 2 - Elementary								
Program 110 - Regular Instruction								
30-116-61-41-2-110-71126	Compensation-Principals	99,576.48	105,915.00	111,203.04	108,006.13	111,203.00	119,098.00	7,895.00
30-116-61-41-2-110-71127	Compensation-Asst Principals	73,514.61	81,160.45	85,564.16	81,613.66	85,757.00	96,097.00	10,340.00
30-116-61-41-2-110-71150	Compensation-Clerical	44,618.61	51,012.58	57,110.35	47,252.72	55,725.00	50,747.00	(4,978.00)
30-116-61-41-2-110-71200	Compensation-OT	32.18	393.56	240.06	524.04	4,500.00	4,500.00	.00
30-116-61-41-2-110-71520	Compensation-Substitutes	772.84	2,781.60	1,692.96	2,402.92	.00	.00	.00

FY 25 Operating Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund								
EXPENSE								
Locations 116 - East Salem Elementary								
Function 61 - Instruction								
Sub-Function 41 - Admin. Principals Office								
Level 2 - Elementary								
Program 110 - Regular Instruction								
30-116-61-41-2-110-71522	Compensation-REWIP Retirees	.00	.00	.00	2,310.76	.00	.00	.00
30-116-61-41-2-110-71665	Bonus Payments To Teachers	4,644.00	.00	4,644.00	.00	.00	.00	.00
30-116-61-41-2-110-72100	FICA	15,422.48	16,537.02	18,676.36	17,443.77	19,675.00	20,689.00	1,014.00
30-116-61-41-2-110-72210	VRS Pension Contribution	36,218.02	39,457.42	43,012.04	31,746.27	41,996.00	44,200.00	2,204.00
30-116-61-41-2-110-72220	VRS Hybrid Pension Contribution	.00	.00	.00	7,648.61	.00	.00	.00
30-116-61-41-2-110-72300	Group Health and Dental Insurance	23,618.88	25,503.50	28,509.52	26,259.02	24,120.00	24,120.00	.00
30-116-61-41-2-110-72400	VRS Group Life Insurance	2,920.10	3,181.22	3,372.62	3,149.20	3,386.00	3,564.00	178.00
30-116-61-41-2-110-72510	Hybrid Disability Insurance	.00	.00	.00	109.52	.00	.00	.00
30-116-61-41-2-110-72750	VRS Retiree Health Care Credit	2,636.72	2,872.68	3,045.44	2,843.68	3,057.00	3,218.00	161.00
30-116-61-41-2-110-72800	Termination Pay for Vac/Sick Leave	.00	.00	10,941.20	.00	.00	.00	.00
30-116-61-41-2-110-73160	Repair/Maint - School Office Equipment	14,295.24	12,119.07	13,089.20	11,861.52	13,000.00	13,000.00	.00
30-116-61-41-2-110-73161	Lease Offset	.00	.00	(2,287.32)	.00	.00	.00	.00
30-116-61-41-2-110-75521	Travel-Principals	.00	.00	1,072.05	.00	575.00	575.00	.00
30-116-61-41-2-110-75803	Dues-Accreditation	.00	.00	.00	.00	350.00	.00	(350.00)
30-116-61-41-2-110-78070	Inception of Lease - Capital Outlay	.00	.00	17,334.94	.00	.00	.00	.00
Program 110 - Regular Instruction Totals		\$318,270.16	\$340,934.10	\$397,220.62	\$343,171.82	\$363,344.00	\$379,808.00	\$16,464.00
Level 2 - Elementary Totals		\$318,270.16	\$340,934.10	\$397,220.62	\$343,171.82	\$363,344.00	\$379,808.00	\$16,464.00
Sub-Function 41 - Admin. Principals Office Totals		\$318,270.16	\$340,934.10	\$397,220.62	\$343,171.82	\$363,344.00	\$379,808.00	\$16,464.00
Function 61 - Instruction Totals		\$3,475,557.28	\$3,657,067.77	\$3,839,219.86	\$3,495,282.00	\$3,611,030.00	\$3,965,103.00	\$354,073.00

FY 25 Operating Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund								
EXPENSE								
Locations 116 - East Salem Elementary								
Function 62 - Administration, Attend. & Health								
Sub-Function 62 - Admin, Attend. & Health								
Level 9 - District Wide								
Program 222 - Health Services								
30-116-62-62-9-222-76100	Supplies - Nursing	559.17	615.55	591.36	684.28	684.00	684.00	.00
	Program 222 - Health Services Totals	\$559.17	\$615.55	\$591.36	\$684.28	\$684.00	\$684.00	\$0.00
	Level 9 - District Wide Totals	\$559.17	\$615.55	\$591.36	\$684.28	\$684.00	\$684.00	\$0.00
	Sub-Function 62 - Admin, Attend. & Health Totals	\$559.17	\$615.55	\$591.36	\$684.28	\$684.00	\$684.00	\$0.00
	Function 62 - Administration, Attend. & Health Totals	\$559.17	\$615.55	\$591.36	\$684.28	\$684.00	\$684.00	\$0.00
Function 64 - Operation & Maintenance								
Sub-Function 64 - Operation & Maintenance								
Level 9 - District Wide								
Program 420 - Building Services								
30-116-64-64-9-420-71190	Compensation-Custodians	103,341.29	101,742.90	104,397.16	112,865.97	125,784.00	132,451.00	6,667.00
30-116-64-64-9-420-71200	Compensation-OT	6,064.99	10,405.05	15,943.85	7,495.26	6,500.00	8,500.00	2,000.00
30-116-64-64-9-420-71520	Compensation-Substitutes	.00	.00	.00	.00	1,500.00	1,500.00	.00
30-116-64-64-9-420-71665	Bonus Payments To Teachers	5,418.00	.00	3,096.00	.00	.00	.00	.00
30-116-64-64-9-420-72100	FICA	8,003.36	8,146.90	9,184.52	8,969.27	10,234.00	10,898.00	664.00
30-116-64-64-9-420-72210	VRS Pension Contribution	7,453.98	7,496.16	8,112.60	7,879.08	9,019.00	7,711.00	(1,308.00)
30-116-64-64-9-420-72220	VRS Hybrid Pension Contribution	.00	616.99	642.76	912.78	.00	3,305.00	3,305.00
30-116-64-64-9-420-72300	Group Health and Dental Insurance	24,036.12	19,521.58	22,978.52	24,920.28	23,856.00	23,856.00	.00
30-116-64-64-9-420-72400	VRS Group Life Insurance	1,216.11	1,353.55	1,437.00	1,467.62	1,686.00	1,775.00	89.00
30-116-64-64-9-420-72510	Hybrid Disability Insurance	.00	120.16	151.30	175.24	.00	.00	.00
30-116-64-64-9-420-72600	Unemployment Compensation	228.98	.00	.00	.00	.00	.00	.00
30-116-64-64-9-420-72700	Workers Compensation	754.00	731.00	745.68	626.33	1,000.00	1,000.00	.00
30-116-64-64-9-420-72750	VRS Retiree Health Care Credit	815.79	1,173.30	1,235.40	1,259.41	1,441.00	1,518.00	77.00
30-116-64-64-9-420-72800	Termination Pay for Vac/Sick Leave	.00	608.36	.00	.00	.00	.00	.00

FY 25 Operating Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund								
EXPENSE								
Locations 116 - East Salem Elementary								
Function 64 - Operation & Maintenance								
Sub-Function 64 - Operation & Maintenance								
Level 9 - District Wide								
Program 420 - Building Services								
30-116-64-64-9-420-72850	OPEB ARC	691.35	515.00	760.00	.00	.00	.00	.00
30-116-64-64-9-420-73180	Repair/Maint - Other Contracted	11,552.76	11,495.37	25,324.88	21,757.02	16,308.00	18,941.00	2,633.00
30-116-64-64-9-420-74900	Building Maintenance -City	27,211.78	46,032.26	39,677.34	34,235.98	49,370.00	49,370.00	.00
30-116-64-64-9-420-75001	Telecom/ Internet Services	5,114.85	4,975.84	3,442.18	2,455.69	5,000.00	5,000.00	.00
30-116-64-64-9-420-75004	Utilities - Electric	56,265.19	58,522.97	60,345.68	66,496.50	65,000.00	65,000.00	.00
30-116-64-64-9-420-75005	Utilities - Natural Gas	7,829.81	9,603.52	14,349.06	11,452.55	14,000.00	14,000.00	.00
30-116-64-64-9-420-75009	Utilities - Water and Sewer	5,774.01	9,759.90	8,348.76	7,425.04	9,000.00	9,000.00	.00
30-116-64-64-9-420-76055	Machines, Equipment and Tools <\$5,000	4,916.75	512.76	.00	.00	1,500.00	1,500.00	.00
30-116-64-64-9-420-76110	Supplies - Operational	16,042.18	25,570.71	32,731.89	28,989.14	15,000.00	17,505.00	2,505.00
Program 420 - Building Services Totals		\$292,731.30	\$318,904.28	\$352,904.58	\$339,383.16	\$356,198.00	\$372,830.00	\$16,632.00
Program 430 - Grounds Services								
30-116-64-64-9-430-74910	Grounds Maintenance-City	14,631.01	15,667.76	33,304.79	25,466.19	18,460.00	18,460.00	.00
Program 430 - Grounds Services Totals		\$14,631.01	\$15,667.76	\$33,304.79	\$25,466.19	\$18,460.00	\$18,460.00	\$0.00
Level 9 - District Wide Totals		\$307,362.31	\$334,572.04	\$386,209.37	\$364,849.35	\$374,658.00	\$391,290.00	\$16,632.00
Sub-Function 64 - Operation & Maintenance Totals		\$307,362.31	\$334,572.04	\$386,209.37	\$364,849.35	\$374,658.00	\$391,290.00	\$16,632.00
Function 64 - Operation & Maintenance Totals		\$307,362.31	\$334,572.04	\$386,209.37	\$364,849.35	\$374,658.00	\$391,290.00	\$16,632.00
Function 68 - Technology								
Sub-Function 10 - Classroom Instruction								
Level 9 - District Wide								
Program 800 - Technology								
30-116-68-10-9-800-71139	Compensation-ITRT	16,452.30	17,509.83	33,955.72	36,090.62	36,742.00	40,516.00	3,774.00
30-116-68-10-9-800-71665	Bonus Payments To Teachers	387.00	.00	774.00	.00	.00	.00	.00
30-116-68-10-9-800-72100	FICA	1,237.40	1,309.85	2,621.66	2,732.95	2,811.00	3,099.00	288.00
30-116-68-10-9-800-72210	VRS Pension Contribution	2,694.89	2,868.00	5,495.82	5,859.15	6,107.00	6,734.00	627.00

FY 25 Operating Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund								
EXPENSE								
Locations 116 - East Salem Elementary								
Function 68 - Technology								
Sub-Function 10 - Classroom Instruction								
Level 9 - District Wide								
Program 800 - Technology								
30-116-68-10-9-800-72300	Group Health and Dental Insurance	2,002.08	1,998.00	4,019.10	4,153.38	2,486.00	2,486.00	.00
30-116-68-10-9-800-72400	VRS Group Life Insurance	217.36	231.10	443.06	472.43	492.00	543.00	51.00
30-116-68-10-9-800-72750	VRS Retiree Health Care Credit	196.07	208.80	400.14	426.60	445.00	490.00	45.00
30-116-68-10-9-800-73175	Repair/Maint- Computer	2,113.98	1,790.67	1,504.26	1,540.42	2,100.00	2,100.00	.00
30-116-68-10-9-800-76305	ITRT	.00	362.78	313.39	142.06	350.00	350.00	.00
30-116-68-10-9-800-76515	Software-Instructional	2,634.50	4,450.00	3,802.14	3,773.86	2,375.00	3,550.00	1,175.00
30-116-68-10-9-800-76530	Computer Supplies	2,857.81	3,229.38	4,871.80	3,710.27	6,250.00	4,950.00	(1,300.00)
30-116-68-10-9-800-76545	Technology Repair and Replace	.00	127,073.44	4,260.23	.00	.00	.00	.00
30-116-68-10-9-800-78050	Technology Addl VPSA Eligible	17,035.28	2,288.99	31,705.79	615.75	20,600.00	20,600.00	.00
	Program 800 - Technology Totals	\$47,828.67	\$163,320.84	\$94,167.11	\$59,517.49	\$80,758.00	\$85,418.00	\$4,660.00
	Level 9 - District Wide Totals	\$47,828.67	\$163,320.84	\$94,167.11	\$59,517.49	\$80,758.00	\$85,418.00	\$4,660.00
	Sub-Function 10 - Classroom Instruction Totals	\$47,828.67	\$163,320.84	\$94,167.11	\$59,517.49	\$80,758.00	\$85,418.00	\$4,660.00
	Function 68 - Technology Totals	\$47,828.67	\$163,320.84	\$94,167.11	\$59,517.49	\$80,758.00	\$85,418.00	\$4,660.00
	Locations 116 - East Salem Elementary Totals	\$3,831,307.43	\$4,155,576.20	\$4,320,187.70	\$3,920,333.12	\$4,067,130.00	\$4,442,495.00	\$375,365.00
Locations 119 - Regional								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 2 - Elementary								
Program 127 - Regional Sp Ed Program								
30-119-61-10-2-127-71120	Compensation-Instructional Salaries	58,546.33	61,369.46	70,011.00	63,172.58	65,508.00	69,955.00	4,447.00
30-119-61-10-2-127-71151	Compensation-Instructional Asst	157,229.11	170,862.47	186,634.54	202,843.06	214,807.00	240,973.00	26,166.00
30-119-61-10-2-127-71665	Bonus Payments To Teachers	17,028.00	.00	15,480.00	.00	.00	.00	.00
30-119-61-10-2-127-72100	FICA	15,445.61	16,378.50	19,947.63	19,812.84	21,444.00	23,786.00	2,342.00
30-119-61-10-2-127-72210	VRS Pension Contribution	15,101.15	13,050.42	10,887.40	10,421.65	9,317.00	15,503.00	6,186.00

FY 25 Operating Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund								
EXPENSE								
Locations 119 - Regional								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 2 - Elementary								
Program 127 - Regional Sp Ed Program								
30-119-61-10-2-127-72220	VRS Hybrid Pension Contribution	20,395.13	27,064.13	34,788.76	34,464.99	37,271.00	36,173.00	(1,098.00)
30-119-61-10-2-127-72300	Group Health and Dental Insurance	53,336.96	57,006.16	55,870.40	50,676.76	66,528.00	66,528.00	.00
30-119-61-10-2-127-72400	VRS Group Life Insurance	2,862.03	3,234.29	3,682.67	3,619.08	3,756.00	4,166.00	410.00
30-119-61-10-2-127-72510	Hybrid Disability Insurance	292.12	387.52	498.24	493.48	269.00	269.00	.00
30-119-61-10-2-127-72750	VRS Retiree Health Care Credit	2,584.24	2,920.20	3,325.29	3,267.99	3,392.00	3,762.00	370.00
30-119-61-10-2-127-73010	Autism Support Services	.00	3,656.25	.00	.00	2,667.00	2,667.00	.00
30-119-61-10-2-127-73275	Therapeutic Services -Sp Ed	8,049.94	10,446.76	715.11	10,728.96	8,900.00	8,900.00	.00
30-119-61-10-2-127-76435	Supplies - Instructional	3,375.47	1,187.15	1,628.34	782.23	1,667.00	1,667.00	.00
Program 127 - Regional Sp Ed Program	Totals	\$354,246.09	\$367,563.31	\$403,469.38	\$400,283.62	\$435,526.00	\$474,349.00	\$38,823.00
Level 2 - Elementary	Totals	\$354,246.09	\$367,563.31	\$403,469.38	\$400,283.62	\$435,526.00	\$474,349.00	\$38,823.00
Level 3 - Secondary								
Program 127 - Regional Sp Ed Program								
30-119-61-10-3-127-71120	Compensation-Instructional Salaries	67,124.92	67,539.74	78,651.96	76,021.17	78,652.00	84,383.00	5,731.00
30-119-61-10-3-127-71151	Compensation-Instructional Asst	85,474.19	82,078.29	80,588.57	106,257.93	103,935.00	142,470.00	38,535.00
30-119-61-10-3-127-71200	Compensation-OT	.00	.00	21.44	87.28	.00	.00	.00
30-119-61-10-3-127-71665	Bonus Payments To Teachers	9,288.00	.00	6,192.00	.00	.00	.00	.00
30-119-61-10-3-127-72100	FICA	11,650.48	11,224.12	12,283.49	13,196.06	13,968.00	17,354.00	3,386.00
30-119-61-10-3-127-72210	VRS Pension Contribution	17,900.50	16,030.29	17,084.21	20,923.21	24,277.00	26,392.00	2,115.00
30-119-61-10-3-127-72220	VRS Hybrid Pension Contribution	7,744.81	8,940.42	9,787.68	10,255.97	6,069.00	11,311.00	5,242.00
30-119-61-10-3-127-72300	Group Health and Dental Insurance	32,581.62	25,872.24	28,421.49	50,149.44	39,281.00	39,281.00	.00
30-119-61-10-3-127-72400	VRS Group Life Insurance	2,067.64	2,013.20	2,166.51	2,513.80	2,447.00	3,040.00	593.00
30-119-61-10-3-127-72510	Hybrid Disability Insurance	110.91	128.00	140.12	146.86	115.00	115.00	.00

FY 25 Operating Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund								
EXPENSE								
Locations 119 - Regional								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 3 - Secondary								
Program 127 - Regional Sp Ed Program								
30-119-61-10-3-127-72750	VRS Retiree Health Care Credit	1,867.00	1,817.89	1,956.35	2,269.94	2,209.00	2,745.00	536.00
30-119-61-10-3-127-73010	Autism Support Services	.00	.00	.00	.00	2,667.00	2,667.00	.00
30-119-61-10-3-127-73275	Therapeutic Services -Sp Ed	11,151.80	10,344.94	752.00	140.00	8,900.00	8,900.00	.00
30-119-61-10-3-127-76435	Supplies - Instructional	915.89	1,341.80	1,866.54	2,062.16	1,667.00	1,667.00	.00
Program 127 - Regional Sp Ed Program		\$247,877.76	\$227,330.93	\$239,912.36	\$284,023.82	\$284,187.00	\$340,325.00	\$56,138.00
Totals								
Level 3 - Secondary Totals		\$247,877.76	\$227,330.93	\$239,912.36	\$284,023.82	\$284,187.00	\$340,325.00	\$56,138.00
Level 4 - Middle								
Program 127 - Regional Sp Ed Program								
30-119-61-10-4-127-71120	Compensation-Instructional Salaries	67,270.00	73,652.40	75,722.15	59,246.77	49,898.00	59,539.00	9,641.00
30-119-61-10-4-127-71151	Compensation-Instructional Asst	49,142.91	39,914.34	95,288.12	91,525.68	105,489.00	107,439.00	1,950.00
30-119-61-10-4-127-71665	Bonus Payments To Teachers	6,192.00	.00	4,644.00	.00	.00	.00	.00
30-119-61-10-4-127-72100	FICA	8,429.38	7,665.33	12,846.17	11,227.21	11,887.00	12,774.00	887.00
30-119-61-10-4-127-72210	VRS Pension Contribution	11,179.01	11,773.30	6,342.38	1,321.12	20,660.00	8,326.00	(12,334.00)
30-119-61-10-4-127-72220	VRS Hybrid Pension Contribution	8,022.73	6,607.10	24,585.44	23,613.29	5,165.00	19,426.00	14,261.00
30-119-61-10-4-127-72300	Group Health and Dental Insurance	30,868.84	24,342.24	44,921.84	22,393.77	40,680.00	40,680.00	.00
30-119-61-10-4-127-72400	VRS Group Life Insurance	1,548.09	1,481.90	2,493.68	2,010.46	2,082.00	2,238.00	156.00
30-119-61-10-4-127-72510	Hybrid Disability Insurance	114.90	94.70	352.14	338.12	98.00	98.00	.00
30-119-61-10-4-127-72750	VRS Retiree Health Care Credit	1,397.92	1,338.10	2,251.68	1,815.29	1,880.00	2,020.00	140.00
30-119-61-10-4-127-73010	Autism Support Services	.00	.00	.00	.00	2,667.00	2,667.00	.00
30-119-61-10-4-127-73275	Therapeutic Services -Sp Ed	11,151.80	9,327.44	368.39	.00	8,900.00	8,900.00	.00

FY 25 Operating Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund								
EXPENSE								
Locations 119 - Regional								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 4 - Middle								
Program 127 - Regional Sp Ed Program								
30-119-61-10-4-127-76435	Supplies - Instructional	659.64	1,217.56	2,985.36	1,805.30	4,000.00	4,000.00	.00
	Program 127 - Regional Sp Ed Program Totals	\$195,977.22	\$177,414.41	\$272,801.35	\$215,297.01	\$253,406.00	\$268,107.00	\$14,701.00
	Level 4 - Middle Totals	\$195,977.22	\$177,414.41	\$272,801.35	\$215,297.01	\$253,406.00	\$268,107.00	\$14,701.00
	Sub-Function 10 - Classroom Instruction Totals	\$798,101.07	\$772,308.65	\$916,183.09	\$899,604.45	\$973,119.00	\$1,082,781.00	\$109,662.00
	Function 61 - Instruction Totals	\$798,101.07	\$772,308.65	\$916,183.09	\$899,604.45	\$973,119.00	\$1,082,781.00	\$109,662.00
	Locations 119 - Regional Totals	\$798,101.07	\$772,308.65	\$916,183.09	\$899,604.45	\$973,119.00	\$1,082,781.00	\$109,662.00
Locations 121 - Central Administration								
Function 62 - Administration, Attend. & Health								
Sub-Function 62 - Admin, Attend. & Health								
Level 9 - District Wide								
Program 211 - Board Services								
30-121-62-62-9-211-71111	Compensation-Board Members	19,400.04	20,150.04	20,000.04	18,333.37	20,001.00	20,001.00	.00
30-121-62-62-9-211-72100	FICA	1,484.14	1,541.45	1,530.00	1,402.50	1,531.00	1,531.00	.00
30-121-62-62-9-211-73080	Legal Services	16,341.13	46,171.00	15,920.50	23,598.50	45,000.00	45,000.00	.00
30-121-62-62-9-211-75300	Insurance - General Liability	44,267.00	37,255.00	36,094.00	44,768.00	38,191.00	38,677.00	486.00
30-121-62-62-9-211-75501	Travel-Board Members	2,170.58	8,571.73	10,986.61	9,119.68	6,000.00	6,000.00	.00
30-121-62-62-9-211-75802	Dues	21,292.31	19,070.00	23,241.01	24,149.28	24,060.00	23,560.00	(500.00)
	Program 211 - Board Services Totals	\$104,955.20	\$132,759.22	\$107,772.16	\$121,371.33	\$134,783.00	\$134,769.00	(\$14.00)
Program 212 - Exec Admin Services								
30-121-62-62-9-212-71110	Compensation-Administrative	77,443.38	84,833.64	91,337.92	87,482.45	88,806.00	98,091.00	9,285.00
30-121-62-62-9-212-71112	Compensation-Superintendent	185,222.15	199,454.95	198,486.56	181,893.81	186,305.00	199,453.00	13,148.00
30-121-62-62-9-212-71113	Compensation-Asst Superintendent	140,543.76	138,921.33	141,033.96	136,978.85	141,034.00	.00	(141,034.00)
30-121-62-62-9-212-71150	Compensation-Clerical	88,026.91	94,621.70	105,904.29	101,940.40	109,393.00	117,197.00	7,804.00
30-121-62-62-9-212-71200	Compensation-OT	962.99	1,192.01	706.04	746.15	2,000.00	2,000.00	.00

FY 25 Operating Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund								
EXPENSE								
Locations 121 - Central Administration								
Function 62 - Administration, Attend. & Health								
Sub-Function 62 - Admin, Attend. & Health								
Level 9 - District Wide								
Program 212 - Exec Admin Services								
30-121-62-62-9-212-71522	Compensation-REWIP Retirees	.00	7,380.00	6,975.00	8,775.00	18,720.00	27,866.00	9,146.00
30-121-62-62-9-212-71625	Compensation-Travel Allowance	2,400.00	3,300.00	3,600.00	3,300.00	3,600.00	3,600.00	.00
30-121-62-62-9-212-71630	Compensation-Phone Allowance	.00	1,350.00	1,800.00	1,650.00	1,800.00	1,800.00	.00
30-121-62-62-9-212-71665	Bonus Payments To Teachers	6,830.42	.00	6,838.76	.00	.00	.00	.00
30-121-62-62-9-212-72100	FICA	38,249.96	43,456.65	42,253.62	40,469.49	45,893.00	37,639.00	(8,254.00)
30-121-62-62-9-212-72210	VRS Pension Contribution	76,142.70	76,559.07	79,796.28	77,863.76	88,383.00	70,014.00	(18,369.00)
30-121-62-62-9-212-72220	VRS Hybrid Pension Contribution	.00	714.32	4,805.88	4,667.60	.00	.00	.00
30-121-62-62-9-212-72300	Group Health and Dental Insurance	52,390.73	51,994.65	59,896.68	65,995.49	55,784.00	55,815.00	31.00
30-121-62-62-9-212-72400	VRS Group Life Insurance	7,106.08	7,197.81	7,788.72	7,621.58	7,126.00	6,592.00	(534.00)
30-121-62-62-9-212-72500	Disability Insurance	.00	1,425.95	1,936.90	1,660.20	2,119.00	2,119.00	.00
30-121-62-62-9-212-72510	Hybrid Disability Insurance	.00	10.22	68.88	66.82	.00	.00	.00
30-121-62-62-9-212-72700	Workers Compensation	2,514.00	2,436.00	2,112.75	1,774.65	5,000.00	5,000.00	.00
30-121-62-62-9-212-72750	VRS Retiree Health Care Credit	6,416.74	6,499.45	7,033.08	6,882.22	6,435.00	5,953.00	(482.00)
30-121-62-62-9-212-72800	Termination Pay for Vac/Sick Leave	.00	12,114.97	.00	.00	.00	.00	.00
30-121-62-62-9-212-72802	Deferred Compensation Contribution	20,348.77	16,908.19	7,452.20	10,913.64	7,452.00	11,967.00	4,515.00
30-121-62-62-9-212-72850	OPEB ARC	2,189.28	2,446.00	2,152.00	.00	.00	.00	.00
30-121-62-62-9-212-73035	Consultants	35,204.00	39,940.24	26,887.00	29,895.00	42,000.00	53,975.00	11,975.00
30-121-62-62-9-212-73060	Emergency Notification Services	7,976.50	7,552.50	7,552.50	7,552.50	8,300.00	8,300.00	.00
30-121-62-62-9-212-73115	Printing Services	10,199.55	12,945.43	23,346.38	15,262.50	14,660.00	14,660.00	.00
30-121-62-62-9-212-73160	Repair/Maint - School Office Equipment	3,396.00	3,435.14	4,145.12	4,918.91	6,000.00	6,000.00	.00
30-121-62-62-9-212-73161	Lease Offset	.00	.00	(1,606.56)	.00	.00	.00	.00

FY 25 Operating Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund								
EXPENSE								
Locations 121 - Central Administration								
Function 62 - Administration, Attend. & Health								
Sub-Function 62 - Admin, Attend. & Health								
Level 9 - District Wide								
Program 212 - Exec Admin Services								
30-121-62-62-9-212-73205	Software Licensing Fees	75,371.72	80,680.89	80,662.21	83,184.06	95,317.00	96,616.00	1,299.00
30-121-62-62-9-212-75200	Postage	11,119.39	11,038.78	7,669.07	10,674.24	14,000.00	14,000.00	.00
30-121-62-62-9-212-75503	Travel- Superintendent	2,649.68	5,586.99	5,981.99	6,918.94	6,000.00	6,000.00	.00
30-121-62-62-9-212-75509	Travel-Asst Superintendent	594.44	175.00	263.06	2,000.00	2,000.00	2,000.00	.00
30-121-62-62-9-212-75510	Travel-Director of Administrative Services	350.00	441.04	1,403.48	1,454.33	1,120.00	1,620.00	500.00
30-121-62-62-9-212-76045	Furniture and Equip <\$5,000	998.16	3,537.22	.00	159.98	1,250.00	1,250.00	.00
30-121-62-62-9-212-76105	Supplies - Office	24,661.77	29,733.45	26,686.94	26,931.34	29,500.00	29,500.00	.00
30-121-62-62-9-212-78070	Inception of Lease - Capital Outlay	.00	.00	12,175.66	.00	.00	.00	.00
Program 212 - Exec Admin Services Totals		\$879,309.08	\$947,883.59	\$967,146.37	\$929,633.91	\$989,997.00	\$879,027.00	(\$110,970.00)
Program 213 - Information Services								
30-121-62-62-9-213-73025	Communications Director Services	68,884.00	70,805.00	73,700.00	76,600.00	76,600.00	85,000.00	8,400.00
30-121-62-62-9-213-73210	Special Report Services-Supt	28,034.08	35,598.32	28,032.30	35,673.07	54,853.00	50,853.00	(4,000.00)
30-121-62-62-9-213-74905	Information Technology Services-City	88,599.36	88,254.48	92,247.24	96,135.93	110,120.00	97,207.00	(12,913.00)
Program 213 - Information Services Totals		\$185,517.44	\$194,657.80	\$193,979.54	\$208,409.00	\$241,573.00	\$233,060.00	(\$8,513.00)
Program 214 - Personnel Services								
30-121-62-62-9-214-71110	Compensation-Administrative	110,355.75	116,064.96	124,221.96	120,649.87	124,222.00	133,040.00	8,818.00
30-121-62-62-9-214-71150	Compensation-Clerical	66,441.07	73,043.25	81,573.46	79,278.65	81,217.00	136,980.00	55,763.00
30-121-62-62-9-214-71200	Compensation-OT	198.05	896.69	489.22	459.67	750.00	750.00	.00
30-121-62-62-9-214-71625	Compensation-Travel Allowance	1,200.00	1,200.00	1,200.00	1,100.00	1,200.00	1,200.00	.00
30-121-62-62-9-214-71665	Bonus Payments To Teachers	2,322.00	.00	2,322.00	.00	.00	.00	.00
30-121-62-62-9-214-72100	FICA	12,743.47	13,573.54	15,005.73	14,733.21	15,865.00	20,806.00	4,941.00
30-121-62-62-9-214-72210	VRS Pension Contribution	29,344.29	31,133.16	34,143.96	33,161.70	34,144.00	44,877.00	10,733.00

FY 25 Operating Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund								
EXPENSE								
Locations	121 - Central Administration							
Function	62 - Administration, Attend. & Health							
Sub-Function	62 - Admin, Attend. & Health							
Level	9 - District Wide							
Program	214 - Personnel Services							
30-121-62-62-9-214-72300	Group Health and Dental Insurance	20,439.84	21,605.40	24,178.98	23,427.03	26,154.00	26,154.00	.00
30-121-62-62-9-214-72400	VRS Group Life Insurance	2,365.89	2,510.28	2,752.80	2,673.73	2,753.00	3,618.00	865.00
30-121-62-62-9-214-72700	Workers Compensation	80,825.00	8,310.00	16,565.00	17,168.00	.00	.00	.00
30-121-62-62-9-214-72750	VRS Retiree Health Care Credit	2,136.39	2,266.68	2,485.92	2,414.31	2,486.00	3,267.00	781.00
30-121-62-62-9-214-73065	Employee Assistance Plan	6,993.00	5,325.00	7,200.00	7,506.26	9,000.00	7,688.00	(1,312.00)
30-121-62-62-9-214-73110	Pre-Employment Checks	3,360.00	4,526.00	4,526.00	3,759.00	7,779.00	7,779.00	.00
30-121-62-62-9-214-73120	Recruiting Fees	783.74	525.00	909.50	4,354.84	4,275.00	4,275.00	.00
30-121-62-62-9-214-73235	Professional Development -NBC Certification Fees	2,079.00	1,485.00	.00	2,538.75	7,200.00	7,200.00	.00
30-121-62-62-9-214-73265	Teacher Licensing	1,350.00	(950.00)	1,200.00	(400.00)	250.00	250.00	.00
30-121-62-62-9-214-75517	Travel-Director of Human Resources	1,837.00	3,776.90	1,507.18	1,119.41	2,940.00	2,940.00	.00
30-121-62-62-9-214-76475	Wellness Program	.00	.00	.00	.00	2,000.00	2,000.00	.00
Program	214 - Personnel Services Totals	\$344,774.49	\$285,291.86	\$320,281.71	\$313,944.43	\$322,235.00	\$402,824.00	\$80,589.00
Program	216 - Fiscal Services							
30-121-62-62-9-216-71110	Compensation-Administrative	110,355.75	116,064.96	124,221.96	120,649.87	124,222.00	133,040.00	8,818.00
30-121-62-62-9-216-71150	Compensation-Clerical	94,431.02	100,487.83	111,327.42	108,243.90	111,096.00	118,980.00	7,884.00
30-121-62-62-9-216-71200	Compensation-OT	127.84	795.47	397.72	417.81	750.00	750.00	.00
30-121-62-62-9-216-71625	Compensation-Travel Allowance	1,200.00	1,200.00	1,200.00	1,100.00	1,200.00	1,200.00	.00
30-121-62-62-9-216-71665	Bonus Payments To Teachers	3,870.00	.00	3,870.00	.00	.00	.00	.00
30-121-62-62-9-216-72100	FICA	14,538.51	15,259.51	16,951.79	16,345.74	18,151.00	19,429.00	1,278.00
30-121-62-62-9-216-72210	VRS Pension Contribution	33,998.94	35,891.16	39,109.80	37,984.71	39,110.00	41,886.00	2,776.00
30-121-62-62-9-216-72300	Group Health and Dental Insurance	19,338.42	20,686.02	23,534.22	22,924.66	26,153.00	26,153.00	.00

FY 25 Operating Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund								
EXPENSE								
Locations 121 - Central Administration								
Function 62 - Administration, Attend. & Health								
Sub-Function 62 - Admin, Attend. & Health								
Level 9 - District Wide								
Program 216 - Fiscal Services								
30-121-62-62-9-216-72400	VRS Group Life Insurance	2,741.13	2,893.68	3,153.24	3,062.50	3,153.00	3,377.00	224.00
30-121-62-62-9-216-72750	VRS Retiree Health Care Credit	2,475.15	2,613.00	2,847.36	2,765.49	2,847.00	3,049.00	202.00
30-121-62-62-9-216-73005	Audit Fees	12,200.00	11,919.86	14,125.00	10,625.00	16,063.00	16,063.00	.00
30-121-62-62-9-216-73037	Contractual Services - Other	3,129.00	3,853.00	3,362.00	3,179.00	3,529.00	3,529.00	.00
30-121-62-62-9-216-75513	Travel-Director of Business	450.00	2,390.30	2,045.45	1,648.58	3,800.00	3,800.00	.00
	Program 216 - Fiscal Services Totals	\$298,855.76	\$314,054.79	\$346,145.96	\$328,947.26	\$350,074.00	\$371,256.00	\$21,182.00
	Level 9 - District Wide Totals	\$1,813,411.97	\$1,874,647.26	\$1,935,325.74	\$1,902,305.93	\$2,038,662.00	\$2,020,936.00	(\$17,726.00)
	Sub-Function 62 - Admin, Attend. & Health Totals	\$1,813,411.97	\$1,874,647.26	\$1,935,325.74	\$1,902,305.93	\$2,038,662.00	\$2,020,936.00	(\$17,726.00)
	Function 62 - Administration, Attend. & Health Totals	\$1,813,411.97	\$1,874,647.26	\$1,935,325.74	\$1,902,305.93	\$2,038,662.00	\$2,020,936.00	(\$17,726.00)
Function 64 - Operation & Maintenance								
Sub-Function 64 - Operation & Maintenance								
Level 9 - District Wide								
Program 420 - Building Services								
30-121-64-64-9-420-71187	Compensation-Student Workers	4,239.25	3,337.50	2,405.88	1,812.00	5,000.00	7,500.00	2,500.00
30-121-64-64-9-420-71190	Compensation-Custodians	26,461.41	28,188.39	30,045.32	33,126.62	33,335.00	35,700.00	2,365.00
30-121-64-64-9-420-71191	Compensation - Const/Maint Mgr	45,051.04	47,603.10	37,992.03	3,780.23	.00	.00	.00
30-121-64-64-9-420-71200	Compensation-OT	884.60	1,615.99	1,100.38	1,231.59	500.00	1,000.00	500.00
30-121-64-64-9-420-71665	Bonus Payments To Teachers	5,418.00	.00	3,870.00	.00	.00	.00	.00
30-121-64-64-9-420-72100	FICA	6,207.15	6,097.13	5,792.45	2,963.45	2,971.00	3,381.00	410.00
30-121-64-64-9-420-72210	VRS Pension Contribution	604.26	662.16	640.08	621.60	640.00	1,278.00	638.00
30-121-64-64-9-420-72300	Group Health and Dental Insurance	7,017.24	7,502.40	8,529.96	8,306.76	11,738.00	11,738.00	.00
30-121-64-64-9-420-72400	VRS Group Life Insurance	352.05	385.80	446.64	433.83	447.00	478.00	31.00

FY 25 Operating Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund								
EXPENSE								
Locations 121 - Central Administration								
Function 64 - Operation & Maintenance								
Sub-Function 64 - Operation & Maintenance								
Level 9 - District Wide								
Program 420 - Building Services								
30-121-64-64-9-420-72600	Unemployment Compensation	.00	.00	.00	.00	9,000.00	9,000.00	.00
30-121-64-64-9-420-72700	Workers Compensation	503.00	487.00	248.56	208.78	1,000.00	1,000.00	.00
30-121-64-64-9-420-72750	VRS Retiree Health Care Credit	178.65	325.32	369.96	359.38	370.00	396.00	26.00
30-121-64-64-9-420-72850	OPEB ARC	230.45	257.00	253.00	.00	.00	.00	.00
30-121-64-64-9-420-73180	Repair/Maint - Other Contracted	7,208.89	8,525.90	10,183.08	4,954.65	7,608.00	7,608.00	.00
30-121-64-64-9-420-73195	Safety and OSHA Training	2,057.00	541.00	520.00	.00	1,900.00	1,900.00	.00
30-121-64-64-9-420-74900	Building Maintenance -City	13,638.64	22,328.77	16,775.36	22,438.91	18,300.00	18,300.00	.00
30-121-64-64-9-420-75001	Telecom/ Internet Services	7,199.06	6,109.17	3,697.07	3,247.28	7,000.00	7,000.00	.00
30-121-64-64-9-420-75004	Utilities - Electric	21,800.18	24,626.13	28,904.53	29,728.37	30,000.00	30,000.00	.00
30-121-64-64-9-420-75005	Utilities - Natural Gas	2,623.01	2,768.11	5,362.75	4,044.56	5,000.00	5,000.00	.00
30-121-64-64-9-420-75009	Utilities - Water and Sewer	1,386.07	1,415.52	1,341.25	1,257.75	1,470.00	1,470.00	.00
30-121-64-64-9-420-75302	Insurance -Property	68,791.00	69,010.00	69,215.00	65,974.00	71,292.00	73,431.00	2,139.00
30-121-64-64-9-420-76110	Supplies - Operational	5,359.29	6,783.68	5,750.83	6,726.80	4,000.00	4,000.00	.00
Program 420 - Building Services Totals		\$227,210.24	\$238,570.07	\$233,444.13	\$191,216.56	\$211,571.00	\$220,180.00	\$8,609.00
Level 9 - District Wide Totals		\$227,210.24	\$238,570.07	\$233,444.13	\$191,216.56	\$211,571.00	\$220,180.00	\$8,609.00
Sub-Function 64 - Operation & Maintenance Totals		\$227,210.24	\$238,570.07	\$233,444.13	\$191,216.56	\$211,571.00	\$220,180.00	\$8,609.00
Function 64 - Operation & Maintenance Totals		\$227,210.24	\$238,570.07	\$233,444.13	\$191,216.56	\$211,571.00	\$220,180.00	\$8,609.00
Locations 121 - Central Administration Totals		\$2,040,622.21	\$2,113,217.33	\$2,168,769.87	\$2,093,522.49	\$2,250,233.00	\$2,241,116.00	(\$9,117.00)
Locations 122 - Central Attend. & Health								
Function 62 - Administration, Attend. & Health								
Sub-Function 62 - Admin, Attend. & Health								
Level 9 - District Wide								
Program 222 - Health Services								
30-122-62-62-9-222-71131	Compensation-School Nurses	328,040.15	361,370.98	379,022.11	385,874.85	379,332.00	433,396.00	54,064.00

FY 25 Operating Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund								
EXPENSE								
Locations 122 - Central Attend. & Health								
Function 62 - Administration, Attend. & Health								
Sub-Function 62 - Admin, Attend. & Health								
Level 9 - District Wide								
Program 222 - Health Services								
30-122-62-62-9-222-71135	Compensation - Health and Behavioral	.00	.00	.00	71,334.81	70,000.00	129,530.00	59,530.00
30-122-62-62-9-222-71520	Compensation-Substitutes	3,914.89	7,328.59	14,887.64	9,423.06	8,000.00	8,000.00	.00
30-122-62-62-9-222-71651	Compensation - NBC Nurse Supplement	.00	.00	.00	2,250.00	.00	.00	.00
30-122-62-62-9-222-71665	Bonus Payments To Teachers	9,288.00	6,000.00	9,288.00	.00	.00	.00	.00
30-122-62-62-9-222-72100	FICA	24,168.40	26,631.96	28,183.26	33,175.99	34,986.00	43,676.00	8,690.00
30-122-62-62-9-222-72210	VRS Pension Contribution	29,277.21	28,512.90	30,620.20	45,151.22	74,679.00	28,067.00	(46,612.00)
30-122-62-62-9-222-72220	VRS Hybrid Pension Contribution	25,588.43	29,259.50	32,424.90	30,831.26	.00	65,491.00	65,491.00
30-122-62-62-9-222-72300	Group Health and Dental Insurance	30,143.52	34,033.04	50,628.04	63,699.58	44,958.00	44,958.00	.00
30-122-62-62-9-222-72400	VRS Group Life Insurance	4,423.63	4,658.00	5,083.00	6,126.12	6,021.00	7,543.00	1,522.00
30-122-62-62-9-222-72510	Hybrid Disability Insurance	366.48	419.00	464.30	441.48	.00	.00	.00
30-122-62-62-9-222-72700	Workers Compensation	2,011.00	1,949.00	2,883.28	2,421.88	3,000.00	3,000.00	.00
30-122-62-62-9-222-72750	VRS Retiree Health Care Credit	3,994.51	4,206.00	4,589.80	5,531.73	5,437.00	6,811.00	1,374.00
30-122-62-62-9-222-72850	OPEB ARC	2,074.06	2,575.00	2,937.00	.00	.00	.00	.00
30-122-62-62-9-222-73037	Contractual Services - Other	4,178.00	4,178.00	4,445.43	5,392.00	4,080.00	4,080.00	.00
30-122-62-62-9-222-73055	Drug Testing Services/Pledge Program	.00	9,658.51	15,000.06	16,570.67	20,673.00	20,673.00	.00
30-122-62-62-9-222-73085	Maintenance of Records	18,224.63	9,394.30	12,635.45	20,034.82	11,500.00	11,500.00	.00
30-122-62-62-9-222-73115	Printing Services	1,759.00	2,071.50	2,709.25	2,538.00	4,000.00	4,000.00	.00
30-122-62-62-9-222-73255	Professional Development	816.85	859.00	901.92	2,634.00	1,200.00	1,200.00	.00
30-122-62-62-9-222-73260	Student Assistance Program	.00	2,224.00	.00	3,118.48	5,000.00	5,000.00	.00
30-122-62-62-9-222-75525	Travel - Health Services Staff	779.94	970.37	1,268.82	408.24	2,974.00	2,974.00	.00
30-122-62-62-9-222-76100	Supplies - Nursing	2,051.33	3,272.69	6,173.23	6,064.29	9,000.00	13,144.00	4,144.00

FY 25 Operating Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund								
EXPENSE								
Locations 122 - Central Attend. & Health								
Function 62 - Administration, Attend. & Health								
Sub-Function 62 - Admin, Attend. & Health								
Level 9 - District Wide								
Program 222 - Health Services Totals		\$491,100.03	\$539,572.34	\$604,145.69	\$713,022.48	\$684,840.00	\$833,043.00	\$148,203.00
Program 223 - Psych Services								
30-122-62-62-9-223-71132 Compensation-Psychologists		195,871.06	217,328.40	246,772.80	238,455.65	346,773.00	264,284.00	(82,489.00)
30-122-62-62-9-223-71665 Bonus Payments To Teachers		4,644.00	.00	4,644.00	.00	.00	.00	.00
30-122-62-62-9-223-72100 FICA		12,991.77	14,350.88	16,973.30	16,289.55	26,528.00	20,218.00	(6,310.00)
30-122-62-62-9-223-72210 VRS Pension Contribution		32,567.33	36,120.06	41,013.62	39,451.50	57,634.00	43,924.00	(13,710.00)
30-122-62-62-9-223-72300 Group Health and Dental Insurance		25,670.76	27,118.20	30,461.56	29,284.20	29,829.00	29,829.00	.00
30-122-62-62-9-223-72400 VRS Group Life Insurance		2,625.79	2,912.14	3,306.76	3,180.76	4,647.00	3,541.00	(1,106.00)
30-122-62-62-9-223-72750 VRS Retiree Health Care Credit		2,370.99	2,629.74	2,986.08	2,872.17	4,196.00	3,198.00	(998.00)
Program 223 - Psych Services Totals		\$276,741.70	\$300,459.42	\$346,158.12	\$329,533.83	\$469,607.00	\$364,994.00	(\$104,613.00)
Program 224 - Speech/Audio Services								
30-122-62-62-9-224-71185 Compensation- Speech and Vision Teachers		284,229.70	361,043.68	416,954.11	392,776.64	444,655.00	416,352.00	(28,303.00)
30-122-62-62-9-224-71520 Compensation-Substitutes		.00	.00	.00	1,962.59	.00	.00	.00
30-122-62-62-9-224-71665 Bonus Payments To Teachers		6,966.00	.00	8,668.80	.00	.00	.00	.00
30-122-62-62-9-224-72100 FICA		20,859.74	26,376.39	31,338.52	28,677.60	34,016.00	31,851.00	(2,165.00)
30-122-62-62-9-224-72210 VRS Pension Contribution		33,558.86	37,966.48	47,094.77	37,924.34	73,902.00	48,438.00	(25,464.00)
30-122-62-62-9-224-72220 VRS Hybrid Pension Contribution		10,740.53	21,128.50	22,333.67	25,153.12	.00	20,759.00	20,759.00
30-122-62-62-9-224-72300 Group Health and Dental Insurance		16,854.40	25,157.68	33,092.84	33,004.68	29,829.00	29,829.00	.00
30-122-62-62-9-224-72400 VRS Group Life Insurance		3,571.64	4,764.65	5,597.67	5,085.63	5,958.00	5,579.00	(379.00)
30-122-62-62-9-224-72510 Hybrid Disability Insurance		153.84	302.50	319.90	360.16	.00	.00	.00
30-122-62-62-9-224-72750 VRS Retiree Health Care Credit		3,225.19	4,302.50	5,054.73	4,592.32	5,380.00	5,038.00	(342.00)
Program 224 - Speech/Audio Services Totals		\$380,159.90	\$481,042.38	\$570,455.01	\$529,537.08	\$593,740.00	\$557,846.00	(\$35,894.00)
Level 9 - District Wide Totals		\$1,148,001.63	\$1,321,074.14	\$1,520,758.82	\$1,572,093.39	\$1,748,187.00	\$1,755,883.00	\$7,696.00

FY 25 Operating Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund								
EXPENSE								
Locations 122 - Central Attend. & Health								
Function 62 - Administration, Attend. & Health								
Sub-Function 62 - Admin, Attend. & Health Totals		\$1,148,001.63	\$1,321,074.14	\$1,520,758.82	\$1,572,093.39	\$1,748,187.00	\$1,755,883.00	\$7,696.00
Function 62 - Administration, Attend. & Health Totals		\$1,148,001.63	\$1,321,074.14	\$1,520,758.82	\$1,572,093.39	\$1,748,187.00	\$1,755,883.00	\$7,696.00
Locations 122 - Central Attend. & Health Totals		\$1,148,001.63	\$1,321,074.14	\$1,520,758.82	\$1,572,093.39	\$1,748,187.00	\$1,755,883.00	\$7,696.00
Locations 130 - Transportation								
Function 63 - Pupil Transportation								
Sub-Function 63 - Pupil Transportation								
Level 9 - District Wide								
Program 310 - Transportation Mgmt and Dir								
30-130-63-63-9-310-71150	Compensation-Clerical	45,283.18	64,112.19	74,820.93	71,987.48	74,543.00	119,430.00	44,887.00
30-130-63-63-9-310-71173	Compensation-Transportation Supr	65,858.88	76,776.96	80,610.96	78,292.62	80,611.00	99,769.00	19,158.00
30-130-63-63-9-310-71200	Compensation-OT	19.85	362.61	133.46	193.94	.00	.00	.00
30-130-63-63-9-310-71665	Bonus Payments To Teachers	3,870.00	.00	3,870.00	.00	.00	.00	.00
30-130-63-63-9-310-72100	FICA	8,298.40	10,125.26	11,610.48	11,055.37	11,869.00	16,769.00	4,900.00
30-130-63-63-9-310-72210	VRS Pension Contribution	17,961.19	23,324.96	25,786.44	24,983.85	25,787.00	36,431.00	10,644.00
30-130-63-63-9-310-72300	Group Health and Dental Insurance	18,126.69	21,060.93	23,146.26	22,418.44	19,886.00	19,886.00	.00
30-130-63-63-9-310-72400	VRS Group Life Insurance	1,448.13	1,880.55	2,079.00	2,014.38	2,079.00	2,937.00	858.00
30-130-63-63-9-310-72700	Workers Compensation	7,289.00	7,064.00	7,056.57	5,927.34	8,000.00	8,000.00	.00
30-130-63-63-9-310-72750	VRS Retiree Health Care Credit	1,307.59	1,698.18	1,877.28	1,818.92	1,877.00	2,652.00	775.00
30-130-63-63-9-310-72850	OPEB ARC	6,106.95	7,210.00	7,189.00	.00	.00	.00	.00
30-130-63-63-9-310-74900	Building Maintenance -City	305.00	1,675.73	1,524.95	1,488.06	2,000.00	2,000.00	.00
Program 310 - Transportation Mgmt and Dir Totals		\$175,874.86	\$215,291.37	\$239,705.33	\$220,180.40	\$226,652.00	\$307,874.00	\$81,222.00
Program 320 - Vehicle Operation Services								
30-130-63-63-9-320-71170	Compensation-Bus Drivers	450,071.72	580,019.32	672,647.70	636,093.00	665,445.00	695,748.00	30,303.00
30-130-63-63-9-320-71171	Compensation-Bus Drivers-Field Trips	15,415.10	69,583.59	85,987.73	81,739.75	38,000.00	38,000.00	.00
30-130-63-63-9-320-71172	Compensation-Bus Aides	425.00	(96.84)	.00	.00	.00	.00	.00

FY 25 Operating Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund								
EXPENSE								
Locations 130 - Transportation								
Function 63 - Pupil Transportation								
Sub-Function 63 - Pupil Transportation								
Level 9 - District Wide								
Program 320 - Vehicle Operation Services								
30-130-63-63-9-320-71174	Compensation-Substitute Bus Drivers	56,750.17	54,941.80	66,569.90	41,866.45	38,369.00	38,939.00	570.00
30-130-63-63-9-320-71198	Compensation - SOL Summer School	2,182.75	14,009.26	15,095.77	12,500.00	12,500.00	12,500.00	.00
30-130-63-63-9-320-71200	Compensation-OT	1,961.97	3,472.79	7,718.18	6,496.49	7,000.00	7,000.00	.00
30-130-63-63-9-320-71522	Compensation-REWIP Retirees	.00	.00	.00	44.65	3,903.00	.00	(3,903.00)
30-130-63-63-9-320-71665	Bonus Payments To Teachers	44,892.00	3,000.00	47,786.76	.00	.00	.00	.00
30-130-63-63-9-320-72100	FICA	40,205.71	52,499.94	63,111.81	54,733.00	58,539.00	60,602.00	2,063.00
30-130-63-63-9-320-72210	VRS Pension Contribution	4,565.37	5,810.05	3,930.70	4,378.07	12,777.00	7,472.00	(5,305.00)
30-130-63-63-9-320-72220	VRS Hybrid Pension Contribution	4,887.58	7,272.37	8,816.02	8,922.07	.00	17,436.00	17,436.00
30-130-63-63-9-320-72300	Group Health and Dental Insurance	124,171.60	162,632.18	173,553.29	177,226.48	230,779.00	230,779.00	.00
30-130-63-63-9-320-72400	VRS Group Life Insurance	5,117.55	6,927.56	7,476.77	7,254.33	8,917.00	9,323.00	406.00
30-130-63-63-9-320-72510	Hybrid Disability Insurance	968.44	1,393.75	1,863.07	1,894.87	.00	.00	.00
30-130-63-63-9-320-72600	Unemployment Compensation	1,028.24	.11	.00	.00	.00	.00	.00
30-130-63-63-9-320-72750	VRS Retiree Health Care Credit	2,596.80	5,842.47	6,193.34	6,009.10	7,386.00	7,723.00	337.00
30-130-63-63-9-320-72800	Termination Pay for Vac/Sick Leave	5,400.00	12,124.00	2,520.00	.00	.00	.00	.00
30-130-63-63-9-320-73055	Drug Testing Services/Pledge Program	2,088.50	2,694.25	3,860.74	2,906.50	2,950.00	2,950.00	.00
30-130-63-63-9-320-73070	Employee Physicals	2,581.00	4,223.00	6,744.00	5,229.00	2,580.00	2,580.00	.00
30-130-63-63-9-320-73100	Parents-Sp Ed Transportation Payments	5,254.42	7,539.85	19,137.82	6,472.79	6,240.00	6,940.00	700.00
30-130-63-63-9-320-73255	Professional Development	1,125.15	1,683.73	2,688.82	1,478.15	4,000.00	4,000.00	.00
30-130-63-63-9-320-73420	Private Carrier Transportation	10,120.00	.00	.00	.00	.00	.00	.00
30-130-63-63-9-320-75304	Insurance - Motor Vehicle	18,818.00	19,560.00	19,918.00	19,038.00	20,516.00	21,132.00	616.00
30-130-63-63-9-320-76110	Supplies - Operational	4,804.23	3,256.39	5,124.55	4,490.80	4,000.00	5,050.00	1,050.00

FY 25 Operating Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund								
EXPENSE								
Locations 130 - Transportation								
Function 63 - Pupil Transportation								
Sub-Function 63 - Pupil Transportation								
Level 9 - District Wide								
Program 320 - Vehicle Operation Services								
30-130-63-9-320-76125	Fuel and Lubricants	70,057.49	160,529.03	179,090.04	144,755.29	125,000.00	125,000.00	.00
Program 320 - Vehicle Operation Services	Totals	\$875,488.79	\$1,178,918.60	\$1,399,835.01	\$1,223,528.79	\$1,248,901.00	\$1,293,174.00	\$44,273.00
Program 330 - Transportation Monitoring Svcs								
30-130-63-9-330-71172	Compensation-Bus Aides	101,808.67	138,216.11	157,030.98	160,220.12	170,854.00	183,642.00	12,788.00
30-130-63-9-330-71200	Compensation-OT	39.09	1,032.26	.00	.00	.00	.00	.00
30-130-63-9-330-71520	Compensation-Substitutes	9,295.82	6,188.20	6,389.01	8,224.00	7,000.00	7,000.00	.00
30-130-63-9-330-71522	Compensation-REWIP Retirees	.00	.00	.00	.00	.00	1,696.00	1,696.00
30-130-63-9-330-71665	Bonus Payments To Teachers	14,706.00	.00	16,254.00	.00	.00	.00	.00
30-130-63-9-330-72100	FICA	9,236.84	9,836.93	13,664.82	12,850.00	13,606.00	14,714.00	1,108.00
30-130-63-9-330-72210	VRS Pension Contribution	790.68	926.90	782.58	568.39	3,280.00	1,972.00	(1,308.00)
30-130-63-9-330-72220	VRS Hybrid Pension Contribution	1,696.52	2,143.69	2,554.41	2,747.28	.00	4,602.00	4,602.00
30-130-63-9-330-72300	Group Health and Dental Insurance	34,683.78	39,158.92	40,213.88	34,659.82	44,744.00	44,744.00	.00
30-130-63-9-330-72400	VRS Group Life Insurance	1,378.81	1,679.79	2,055.34	2,040.70	2,289.00	2,461.00	172.00
30-130-63-9-330-72510	Hybrid Disability Insurance	361.70	449.35	594.61	647.88	.00	.00	.00
30-130-63-9-330-72600	Unemployment Compensation	521.97	.00	.00	.00	.00	.00	.00
30-130-63-9-330-72750	VRS Retiree Health Care Credit	699.59	1,416.33	1,702.44	1,690.57	1,896.00	2,038.00	142.00
30-130-63-9-330-72800	Termination Pay for Vac/Sick Leave	.00	3,600.00	.00	.00	.00	.00	.00
30-130-63-9-330-73040	Crossing Guard Services	77,736.02	76,781.99	82,785.48	76,056.99	100,222.00	107,237.00	7,015.00
Program 330 - Transportation Monitoring Svcs	Totals	\$252,955.49	\$281,430.47	\$324,027.55	\$299,705.75	\$343,891.00	\$370,106.00	\$26,215.00
Program 340 - Vehicle Maintenance Services								
30-130-63-9-340-71190	Compensation-Custodians	29,042.21	29,346.07	32,691.79	31,728.14	57,668.00	34,987.00	(22,681.00)

FY 25 Operating Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund								
EXPENSE								
Locations 130 - Transportation								
Function 63 - Pupil Transportation								
Sub-Function 63 - Pupil Transportation								
Level 9 - District Wide								
Program 340 - Vehicle Maintenance Services								
30-130-63-63-9-340-71200	Compensation-OT	3.87	.00	.00	.00	.00	.00	.00
30-130-63-63-9-340-72100	FICA	2,162.80	2,168.65	2,314.96	2,375.49	4,412.00	2,677.00	(1,735.00)
30-130-63-63-9-340-72210	VRS Pension Contribution	636.78	674.88	627.24	609.18	1,107.00	1,253.00	146.00
30-130-63-63-9-340-72220	VRS Hybrid Pension Contribution	41.14	.00	.00	.00	.00	.00	.00
30-130-63-63-9-340-72300	Group Health and Dental Insurance	7,017.24	7,502.40	8,529.96	8,306.76	8,667.00	8,667.00	.00
30-130-63-63-9-340-72400	VRS Group Life Insurance	394.98	393.24	437.76	425.15	773.00	469.00	(304.00)
30-130-63-63-9-340-72510	Hybrid Disability Insurance	9.44	.00	.00	.00	.00	.00	.00
30-130-63-63-9-340-72750	VRS Retiree Health Care Credit	200.44	331.56	362.64	352.18	640.00	388.00	(252.00)
30-130-63-63-9-340-72800	Termination Pay for Vac/Sick Leave	216.70	.00	.00	.00	.00	.00	.00
30-130-63-63-9-340-73180	Repair/Maint - Other Contracted	1,793.82	24,623.47	22,058.73	16,759.76	1,000.00	1,000.00	.00
30-130-63-63-9-340-74915	Vehicle Maintenance- City	147,413.83	162,343.98	181,606.50	197,321.73	180,000.00	180,000.00	.00
	Program 340 - Vehicle Maintenance Services Totals	\$188,933.25	\$227,384.25	\$248,629.58	\$257,878.39	\$254,267.00	\$229,441.00	(\$24,826.00)
Program 350 - Bus Regular Purchases								
30-130-63-63-9-350-78030	School Buses and Other Vehicles	70,491.00	339,513.00	73,087.00	.00	275,505.00	275,505.00	.00
	Program 350 - Bus Regular Purchases Totals	\$70,491.00	\$339,513.00	\$73,087.00	\$0.00	\$275,505.00	\$275,505.00	\$0.00
	Level 9 - District Wide Totals	\$1,563,743.39	\$2,242,537.69	\$2,285,284.47	\$2,001,293.33	\$2,349,216.00	\$2,476,100.00	\$126,884.00
	Sub-Function 63 - Pupil Transportation Totals	\$1,563,743.39	\$2,242,537.69	\$2,285,284.47	\$2,001,293.33	\$2,349,216.00	\$2,476,100.00	\$126,884.00
	Function 63 - Pupil Transportation Totals	\$1,563,743.39	\$2,242,537.69	\$2,285,284.47	\$2,001,293.33	\$2,349,216.00	\$2,476,100.00	\$126,884.00
	Locations 130 - Transportation Totals	\$1,563,743.39	\$2,242,537.69	\$2,285,284.47	\$2,001,293.33	\$2,349,216.00	\$2,476,100.00	\$126,884.00

FY 25 Operating Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund								
EXPENSE								
Locations 170 - Non-Departmental								
Function 67 - Debt Service & Fund Transfers								
Sub-Function 67 - Debt Service & Transfers								
Level 9 - District Wide								
Program 720 - Intra Agency Fund								
30-170-67-67-9-720-79311	Transfer To School Capital Projects Fund	1,857,816.00	4,261,624.00	1,236,052.00	713,075.00	.00	.00	.00
30-170-67-67-9-720-79313	Transfer to School Reserve Fund	577,282.00	660,871.00	718,049.00	184,373.00	.00	.00	.00
30-170-67-67-9-720-79318	Transfer To School Grants Fund	.00	.00	.00	97,500.00	.00	.00	.00
30-170-67-67-9-720-79400	Lease Obligation Principal	99,918.53	.00	15,698.60	.00	.00	87,750.00	87,750.00
30-170-67-67-9-720-79405	Subscription Liability Principal	.00	.00	131,496.76	.00	.00	.00	.00
30-170-67-67-9-720-79410	Lease Obligation Interest	4,849.49	.00	1,674.16	.00	.00	10,947.00	10,947.00
30-170-67-67-9-720-79598	Pay Increase	.00	.00	.00	.00	2,469,271.00	1,505,495.00	(963,776.00)
30-170-67-67-9-720-79599	Health Insurance Increase	.00	.00	.00	.00	.00	259,008.00	259,008.00
Program 720 - Intra Agency Fund Totals		\$2,539,866.02	\$4,922,495.00	\$2,102,970.52	\$994,948.00	\$2,469,271.00	\$1,863,200.00	(\$606,071.00)
Level 9 - District Wide Totals		\$2,539,866.02	\$4,922,495.00	\$2,102,970.52	\$994,948.00	\$2,469,271.00	\$1,863,200.00	(\$606,071.00)
Sub-Function 67 - Debt Service & Transfers Totals		\$2,539,866.02	\$4,922,495.00	\$2,102,970.52	\$994,948.00	\$2,469,271.00	\$1,863,200.00	(\$606,071.00)
Function 67 - Debt Service & Fund Transfers Totals		\$2,539,866.02	\$4,922,495.00	\$2,102,970.52	\$994,948.00	\$2,469,271.00	\$1,863,200.00	(\$606,071.00)
Locations 170 - Non-Departmental EXPENSE TOTALS		\$44,239,628.98	\$49,522,578.30	\$50,327,024.43	\$49,655,306.90	\$50,793,616.00	\$54,500,420.00	\$3,706,804.00
Fund 30 - School General Fund Totals								
REVENUE TOTALS		\$44,857,097.77	\$46,595,696.17	\$49,257,564.62	\$50,643,032.34	\$50,793,616.00	\$54,500,420.00	\$3,706,804.00
EXPENSE TOTALS		\$44,239,628.98	\$49,522,578.30	\$50,327,024.43	\$49,655,306.90	\$50,793,616.00	\$54,500,420.00	\$3,706,804.00
Fund 30 - School General Fund Totals		\$617,468.79	(\$2,926,882.13)	(\$1,069,459.81)	\$987,725.44	\$0.00	\$0.00	\$0.00
Net Grand Totals								
REVENUE GRAND TOTALS		\$44,857,097.77	\$46,595,696.17	\$49,257,564.62	\$50,643,032.34	\$50,793,616.00	\$54,500,420.00	\$3,706,804.00
EXPENSE GRAND TOTALS		\$44,239,628.98	\$49,522,578.30	\$50,327,024.43	\$49,655,306.90	\$50,793,616.00	\$54,500,420.00	\$3,706,804.00
Net Grand Totals		\$617,468.79	(\$2,926,882.13)	(\$1,069,459.81)	\$987,725.44	\$0.00	\$0.00	\$0.00

FY 25 Grant Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 32 - School Grants Fund								
REVENUE								
Locations 110 - Central Instruction								
Function 00 - Revenue								
Sub-Function 00 - Revenues								
Level 9 - District Wide								
Program 000 - General Revenue								
32-110-00-00-9-000-69999	Contingencies	.00	.00	.00	.00	.00	450,000.00	450,000.00
Program 000 - General Revenue Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$450,000.00	\$450,000.00
Level 9 - District Wide Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$450,000.00	\$450,000.00
Sub-Function 00 - Revenues Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$450,000.00	\$450,000.00
Function 00 - Revenue Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$450,000.00	\$450,000.00
Locations 110 - Central Instruction Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$450,000.00	\$450,000.00
Locations 200 - ISAEP Grant								
Function 00 - Revenue								
Sub-Function 00 - Revenues								
Level 9 - District Wide								
Program 000 - General Revenue								
32-200-00-00-9-000-61300	ISAEP - GED Prep	8,386.85	8,233.25	8,203.00	6,357.06	8,204.00	8,174.00	(30.00)
Program 000 - General Revenue Totals		\$8,386.85	\$8,233.25	\$8,203.00	\$6,357.06	\$8,204.00	\$8,174.00	(\$30.00)
Level 9 - District Wide Totals		\$8,386.85	\$8,233.25	\$8,203.00	\$6,357.06	\$8,204.00	\$8,174.00	(\$30.00)
Sub-Function 00 - Revenues Totals		\$8,386.85	\$8,233.25	\$8,203.00	\$6,357.06	\$8,204.00	\$8,174.00	(\$30.00)
Function 00 - Revenue Totals		\$8,386.85	\$8,233.25	\$8,203.00	\$6,357.06	\$8,204.00	\$8,174.00	(\$30.00)
Locations 200 - ISAEP Grant Totals		\$8,386.85	\$8,233.25	\$8,203.00	\$6,357.06	\$8,204.00	\$8,174.00	(\$30.00)
Locations 205 - Youth Tobacco Use Prevention								
Function 00 - Revenue								
Sub-Function 00 - Revenues								
Level 9 - District Wide								
Program 000 - General Revenue								
32-205-00-00-9-000-61200	Youth Tobacco Use Prevention (VFHY 852P024)	.00	.00	.00	.00	.00	159,000.00	159,000.00
Program 000 - General Revenue Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$159,000.00	\$159,000.00
Level 9 - District Wide Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$159,000.00	\$159,000.00
Sub-Function 00 - Revenues Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$159,000.00	\$159,000.00
Function 00 - Revenue Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$159,000.00	\$159,000.00
Locations 205 - Youth Tobacco Use Prevention Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$159,000.00	\$159,000.00

FY 25 Grant Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 32 - School Grants Fund								
REVENUE								
Locations 220 - Race To GED Grant								
Function 00 - Revenue								
Sub-Function 00 - Revenues								
Level 9 - District Wide								
Program 000 - General Revenue								
32-220-00-00-9-000-61345	Race to GED Expansion	78,521.00	75,854.33	70,162.67	11,025.00	.00	.00	.00
Program 000 - General Revenue Totals		\$78,521.00	\$75,854.33	\$70,162.67	\$11,025.00	\$0.00	\$0.00	\$0.00
Level 9 - District Wide Totals		\$78,521.00	\$75,854.33	\$70,162.67	\$11,025.00	\$0.00	\$0.00	\$0.00
Sub-Function 00 - Revenues Totals		\$78,521.00	\$75,854.33	\$70,162.67	\$11,025.00	\$0.00	\$0.00	\$0.00
Function 00 - Revenue Totals		\$78,521.00	\$75,854.33	\$70,162.67	\$11,025.00	\$0.00	\$0.00	\$0.00
Locations 220 - Race To GED Grant Totals		\$78,521.00	\$75,854.33	\$70,162.67	\$11,025.00	\$0.00	\$0.00	\$0.00
Locations 230 - Preschool Mini Grants								
Function 00 - Revenue								
Sub-Function 00 - Revenues								
Level 9 - District Wide								
Program 000 - General Revenue								
32-230-00-00-9-000-62210	IDEA Part B Sec 619 Spec Ed Preschool 84.173	18,590.62	17,274.46	14,526.54	6,138.94	19,331.00	19,331.00	.00
Program 000 - General Revenue Totals		\$18,590.62	\$17,274.46	\$14,526.54	\$6,138.94	\$19,331.00	\$19,331.00	\$0.00
Level 9 - District Wide Totals		\$18,590.62	\$17,274.46	\$14,526.54	\$6,138.94	\$19,331.00	\$19,331.00	\$0.00
Sub-Function 00 - Revenues Totals		\$18,590.62	\$17,274.46	\$14,526.54	\$6,138.94	\$19,331.00	\$19,331.00	\$0.00
Function 00 - Revenue Totals		\$18,590.62	\$17,274.46	\$14,526.54	\$6,138.94	\$19,331.00	\$19,331.00	\$0.00
Locations 230 - Preschool Mini Grants Totals		\$18,590.62	\$17,274.46	\$14,526.54	\$6,138.94	\$19,331.00	\$19,331.00	\$0.00
Locations 240 - Adult Basic Education Grant								
Function 00 - Revenue								
Sub-Function 00 - Revenues								
Level 9 - District Wide								
Program 000 - General Revenue								
32-240-00-00-9-000-61115	Adult Education	38,462.42	38,462.42	38,462.42	.00	.00	.00	.00
32-240-00-00-9-000-61121	Adult Literacy	82,461.25	77,284.23	87,638.27	.00	.00	.00	.00
32-240-00-00-9-000-62300	Adult Basic Ed 84.002	327,189.74	376,403.23	309,910.13	3,867.00	.00	.00	.00
32-240-00-00-9-000-62305	Corrections Ed & Other Institutionalized Indivs 84.002A	1,792.20	2,000.00	2,000.00	.00	.00	.00	.00
32-240-00-00-9-000-62315	Economic Equity Initiative 17.278	1,009.22	.00	.00	.00	.00	.00	.00

FY 25 Grant Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 32 - School Grants Fund								
REVENUE								
Locations 240 - Adult Basic Education Grant								
Function 00 - Revenue								
Sub-Function 00 - Revenues								
Level 9 - District Wide								
Program 000 - General Revenue								
32-240-00-00-9-000-63237	Adult Education Fees	721.06	.00	.00	.00	.00	.00	.00
Program 000 - General Revenue Totals		\$451,635.89	\$494,149.88	\$438,010.82	\$3,867.00	\$0.00	\$0.00	\$0.00
Level 9 - District Wide Totals		\$451,635.89	\$494,149.88	\$438,010.82	\$3,867.00	\$0.00	\$0.00	\$0.00
Sub-Function 00 - Revenues Totals		\$451,635.89	\$494,149.88	\$438,010.82	\$3,867.00	\$0.00	\$0.00	\$0.00
Function 00 - Revenue Totals		\$451,635.89	\$494,149.88	\$438,010.82	\$3,867.00	\$0.00	\$0.00	\$0.00
Locations 240 - Adult Basic Education Grant Totals		\$451,635.89	\$494,149.88	\$438,010.82	\$3,867.00	\$0.00	\$0.00	\$0.00
Locations 250 - ESEA Title I Grant								
Function 00 - Revenue								
Sub-Function 00 - Revenues								
Level 9 - District Wide								
Program 000 - General Revenue								
32-250-00-00-9-000-62000	NCLB Title I A 84.010	611,128.51	560,147.94	615,758.69	401,048.27	561,228.00	561,811.00	583.00
Program 000 - General Revenue Totals		\$611,128.51	\$560,147.94	\$615,758.69	\$401,048.27	\$561,228.00	\$561,811.00	\$583.00
Level 9 - District Wide Totals		\$611,128.51	\$560,147.94	\$615,758.69	\$401,048.27	\$561,228.00	\$561,811.00	\$583.00
Sub-Function 00 - Revenues Totals		\$611,128.51	\$560,147.94	\$615,758.69	\$401,048.27	\$561,228.00	\$561,811.00	\$583.00
Function 00 - Revenue Totals		\$611,128.51	\$560,147.94	\$615,758.69	\$401,048.27	\$561,228.00	\$561,811.00	\$583.00
Locations 250 - ESEA Title I Grant Totals		\$611,128.51	\$560,147.94	\$615,758.69	\$401,048.27	\$561,228.00	\$561,811.00	\$583.00

FY 25 Grant Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 32 - School Grants Fund								
REVENUE								
Locations 270 - ESEA II A Teacher Qual Grant								
Function 00 - Revenue								
Sub-Function 00 - Revenues								
Level 9 - District Wide								
Program 000 - General Revenue								
32-270-00-00-9-000-62150	NCLB Title II A Improving Teacher Quality 84.367	90,138.68	150,924.63	95,698.19	70,408.49	100,146.00	106,293.00	6,147.00
Program 000 - General Revenue Totals		\$90,138.68	\$150,924.63	\$95,698.19	\$70,408.49	\$100,146.00	\$106,293.00	\$6,147.00
Level 9 - District Wide Totals		\$90,138.68	\$150,924.63	\$95,698.19	\$70,408.49	\$100,146.00	\$106,293.00	\$6,147.00
Sub-Function 00 - Revenues Totals		\$90,138.68	\$150,924.63	\$95,698.19	\$70,408.49	\$100,146.00	\$106,293.00	\$6,147.00
Function 00 - Revenue Totals		\$90,138.68	\$150,924.63	\$95,698.19	\$70,408.49	\$100,146.00	\$106,293.00	\$6,147.00
Locations 270 - ESEA II A Teacher Qual Grant Totals		\$90,138.68	\$150,924.63	\$95,698.19	\$70,408.49	\$100,146.00	\$106,293.00	\$6,147.00
Locations 280 - ESEA III A Grant								
Function 00 - Revenue								
Sub-Function 00 - Revenues								
Level 9 - District Wide								
Program 000 - General Revenue								
32-280-00-00-9-000-62060	NCLB Title III A LEP 84.365	19,391.27	18,527.23	16,396.01	11,579.11	16,547.00	19,699.00	3,152.00
32-280-00-00-9-000-62065	Title III A Immigrant Children & Youth 84.365	1,765.47	656.68	462.90	.00	.00	.00	.00
Program 000 - General Revenue Totals		\$21,156.74	\$19,183.91	\$16,858.91	\$11,579.11	\$16,547.00	\$19,699.00	\$3,152.00
Level 9 - District Wide Totals		\$21,156.74	\$19,183.91	\$16,858.91	\$11,579.11	\$16,547.00	\$19,699.00	\$3,152.00
Sub-Function 00 - Revenues Totals		\$21,156.74	\$19,183.91	\$16,858.91	\$11,579.11	\$16,547.00	\$19,699.00	\$3,152.00
Function 00 - Revenue Totals		\$21,156.74	\$19,183.91	\$16,858.91	\$11,579.11	\$16,547.00	\$19,699.00	\$3,152.00
Locations 280 - ESEA III A Grant Totals		\$21,156.74	\$19,183.91	\$16,858.91	\$11,579.11	\$16,547.00	\$19,699.00	\$3,152.00
Locations 300 - Flow Thru Title VI B Grant								
Function 00 - Revenue								
Sub-Function 00 - Revenues								
Level 9 - District Wide								
Program 000 - General Revenue								
32-300-00-00-9-000-62120	Flow Thru Title VI B 84.027	719,756.01	907,867.24	935,640.09	581,547.40	828,369.00	850,498.00	22,129.00

FY 25 Grant Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 32 - School Grants Fund								
REVENUE								
Locations 300 - Flow Thru Title VI B Grant								
Function 00 - Revenue								
Sub-Function 00 - Revenues								
Level 9 - District Wide								
Program 000 - General Revenue								
32-300-00-00-9-000-62121	Flow Thru Title VIB Carryover 84.027	117,382.07	.00	.00	.00	.00	.00	.00
Program 000 - General Revenue Totals		\$837,138.08	\$907,867.24	\$935,640.09	\$581,547.40	\$828,369.00	\$850,498.00	\$22,129.00
Level 9 - District Wide Totals		\$837,138.08	\$907,867.24	\$935,640.09	\$581,547.40	\$828,369.00	\$850,498.00	\$22,129.00
Sub-Function 00 - Revenues Totals		\$837,138.08	\$907,867.24	\$935,640.09	\$581,547.40	\$828,369.00	\$850,498.00	\$22,129.00
Function 00 - Revenue Totals		\$837,138.08	\$907,867.24	\$935,640.09	\$581,547.40	\$828,369.00	\$850,498.00	\$22,129.00
Locations 300 - Flow Thru Title VI B Grant Totals		\$837,138.08	\$907,867.24	\$935,640.09	\$581,547.40	\$828,369.00	\$850,498.00	\$22,129.00
Locations 310 - Perkins Vocational Ed Grant								
Function 00 - Revenue								
Sub-Function 00 - Revenues								
Level 9 - District Wide								
Program 000 - General Revenue								
32-310-00-00-9-000-62270	Perkins Voc Ed 84.048	54,358.89	58,864.60	56,618.30	35,027.51	55,780.00	58,497.00	2,717.00
Program 000 - General Revenue Totals		\$54,358.89	\$58,864.60	\$56,618.30	\$35,027.51	\$55,780.00	\$58,497.00	\$2,717.00
Level 9 - District Wide Totals		\$54,358.89	\$58,864.60	\$56,618.30	\$35,027.51	\$55,780.00	\$58,497.00	\$2,717.00
Sub-Function 00 - Revenues Totals		\$54,358.89	\$58,864.60	\$56,618.30	\$35,027.51	\$55,780.00	\$58,497.00	\$2,717.00
Function 00 - Revenue Totals		\$54,358.89	\$58,864.60	\$56,618.30	\$35,027.51	\$55,780.00	\$58,497.00	\$2,717.00
Locations 310 - Perkins Vocational Ed Grant Totals		\$54,358.89	\$58,864.60	\$56,618.30	\$35,027.51	\$55,780.00	\$58,497.00	\$2,717.00

FY 25 Grant Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 32 - School Grants Fund								
REVENUE								
Locations 340 - School Security Grant								
Function 00 - Revenue								
Sub-Function 00 - Revenues								
Level 9 - District Wide								
Program 000 - General Revenue								
32-340-00-00-9-000-61301	School Security Grant	16,999.00	90,564.83	87,502.17	34,865.00	.00	.00	.00
32-340-00-00-9-000-63008	Transfer From School Operating Fund	.00	.00	.00	37,500.00	.00	.00	.00
Program 000 - General Revenue Totals		\$16,999.00	\$90,564.83	\$87,502.17	\$72,365.00	\$0.00	\$0.00	\$0.00
Level 9 - District Wide Totals		\$16,999.00	\$90,564.83	\$87,502.17	\$72,365.00	\$0.00	\$0.00	\$0.00
Sub-Function 00 - Revenues Totals		\$16,999.00	\$90,564.83	\$87,502.17	\$72,365.00	\$0.00	\$0.00	\$0.00
Function 00 - Revenue Totals		\$16,999.00	\$90,564.83	\$87,502.17	\$72,365.00	\$0.00	\$0.00	\$0.00
Locations 340 - School Security Grant Totals		\$16,999.00	\$90,564.83	\$87,502.17	\$72,365.00	\$0.00	\$0.00	\$0.00
Locations 380 - Plugged In Virginia								
Function 00 - Revenue								
Sub-Function 00 - Revenues								
Level 9 - District Wide								
Program 000 - General Revenue								
32-380-00-00-9-000-61601	Plugged In Virginia Grant	.00	.00	16,265.69	.00	.00	.00	.00
Program 000 - General Revenue Totals		\$0.00	\$0.00	\$16,265.69	\$0.00	\$0.00	\$0.00	\$0.00
Level 9 - District Wide Totals		\$0.00	\$0.00	\$16,265.69	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function 00 - Revenues Totals		\$0.00	\$0.00	\$16,265.69	\$0.00	\$0.00	\$0.00	\$0.00
Function 00 - Revenue Totals		\$0.00	\$0.00	\$16,265.69	\$0.00	\$0.00	\$0.00	\$0.00
Locations 380 - Plugged In Virginia Totals		\$0.00	\$0.00	\$16,265.69	\$0.00	\$0.00	\$0.00	\$0.00
Locations 400 - VA Preschool Initiative Grants								
Function 00 - Revenue								
Sub-Function 00 - Revenues								
Level 9 - District Wide								
Program 000 - General Revenue								
32-400-00-00-9-000-61615	Virginia Preschool Initiative Grant 240281	101,480.34	214,183.00	236,489.00	372,412.03	441,446.00	493,994.00	52,548.00

FY 25 Grant Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 32 - School Grants Fund								
REVENUE								
Locations 400 - VA Preschool Initiative Grants								
Function 00 - Revenue								
Sub-Function 00 - Revenues								
Level 9 - District Wide								
Program 000 - General Revenue								
32-400-00-00-9-000-62616	Virginia Preschool Initiative - TANF 93.558	31,268.66	.00	.00	.00	.00	.00	.00
Program 000 - General Revenue Totals		\$132,749.00	\$214,183.00	\$236,489.00	\$372,412.03	\$441,446.00	\$493,994.00	\$52,548.00
Level 9 - District Wide Totals		\$132,749.00	\$214,183.00	\$236,489.00	\$372,412.03	\$441,446.00	\$493,994.00	\$52,548.00
Sub-Function 00 - Revenues Totals		\$132,749.00	\$214,183.00	\$236,489.00	\$372,412.03	\$441,446.00	\$493,994.00	\$52,548.00
Function 00 - Revenue Totals		\$132,749.00	\$214,183.00	\$236,489.00	\$372,412.03	\$441,446.00	\$493,994.00	\$52,548.00
Locations 400 - VA Preschool Initiative Grants Totals		\$132,749.00	\$214,183.00	\$236,489.00	\$372,412.03	\$441,446.00	\$493,994.00	\$52,548.00
Locations 410 - Health Profession Opportunity								
Function 00 - Revenue								
Sub-Function 00 - Revenues								
Level 9 - District Wide								
Program 000 - General Revenue								
32-410-00-00-9-000-62350	Health Profession Opportunity Grant 93.093	8,961.86	296.04	.00	.00	.00	.00	.00
Program 000 - General Revenue Totals		\$8,961.86	\$296.04	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 9 - District Wide Totals		\$8,961.86	\$296.04	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function 00 - Revenues Totals		\$8,961.86	\$296.04	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Function 00 - Revenue Totals		\$8,961.86	\$296.04	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Locations 410 - Health Profession Opportunity Totals		\$8,961.86	\$296.04	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

FY 25 Grant Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 32 - School Grants Fund								
REVENUE								
Locations 420 - PBIS of the VTSS								
Function 00 - Revenue								
Sub-Function 00 - Revenues								
Level 9 - District Wide								
Program 000 - General Revenue								
32-420-00-00-9-000-61620	PBIS of the VTSS 240427	18,895.12	19,962.21	17,953.95	22,500.00	.00	.00	.00
32-420-00-00-9-000-61621	PBIS of the VTSS Carryover 240427	.00	.00	.00	27,580.72	.00	.00	.00
Program 000 - General Revenue Totals		\$18,895.12	\$19,962.21	\$17,953.95	\$50,080.72	\$0.00	\$0.00	\$0.00
Level 9 - District Wide Totals		\$18,895.12	\$19,962.21	\$17,953.95	\$50,080.72	\$0.00	\$0.00	\$0.00
Sub-Function 00 - Revenues Totals		\$18,895.12	\$19,962.21	\$17,953.95	\$50,080.72	\$0.00	\$0.00	\$0.00
Function 00 - Revenue Totals		\$18,895.12	\$19,962.21	\$17,953.95	\$50,080.72	\$0.00	\$0.00	\$0.00
Locations 420 - PBIS of the VTSS Totals		\$18,895.12	\$19,962.21	\$17,953.95	\$50,080.72	\$0.00	\$0.00	\$0.00
Locations 440 - Student Supp & Acad Achievement								
Function 00 - Revenue								
Sub-Function 00 - Revenues								
Level 9 - District Wide								
Program 000 - General Revenue								
32-440-00-00-9-000-62250	Title IV A Student Support & Acad Enrichment 84.424	37,179.16	44,082.35	40,676.28	17,833.72	40,769.00	44,008.00	3,239.00
Program 000 - General Revenue Totals		\$37,179.16	\$44,082.35	\$40,676.28	\$17,833.72	\$40,769.00	\$44,008.00	\$3,239.00
Level 9 - District Wide Totals		\$37,179.16	\$44,082.35	\$40,676.28	\$17,833.72	\$40,769.00	\$44,008.00	\$3,239.00
Sub-Function 00 - Revenues Totals		\$37,179.16	\$44,082.35	\$40,676.28	\$17,833.72	\$40,769.00	\$44,008.00	\$3,239.00
Function 00 - Revenue Totals		\$37,179.16	\$44,082.35	\$40,676.28	\$17,833.72	\$40,769.00	\$44,008.00	\$3,239.00
Locations 440 - Student Supp & Acad Achievement Totals		\$37,179.16	\$44,082.35	\$40,676.28	\$17,833.72	\$40,769.00	\$44,008.00	\$3,239.00
Locations 460 - Year Round School								
Function 00 - Revenue								
Sub-Function 00 - Revenues								
Level 9 - District Wide								
Program 000 - General Revenue								
32-460-00-00-9-000-61401	Year Round School Planning Grants	37,545.85	.00	.00	.00	.00	.00	.00
32-460-00-00-9-000-61402	Year Round School Start-Up Grant	62,741.70	113,161.10	314,944.87	296,482.03	.00	.00	.00
32-460-00-00-9-000-61404	Year Round School Start-Up Grant Carryover	.00	237,258.30	.00	.00	.00	.00	.00

FY 25 Grant Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 32 - School Grants Fund								
REVENUE								
Locations 460 - Year Round School								
Function 00 - Revenue								
Sub-Function 00 - Revenues								
Level 9 - District Wide								
Program 000 - General Revenue								
32-460-00-00-9-000-63008	Transfer From School Operating Fund	.00	.00	.00	60,000.00	.00	.00	.00
Program 000 - General Revenue Totals		\$100,287.55	\$350,419.40	\$314,944.87	\$356,482.03	\$0.00	\$0.00	\$0.00
Level 9 - District Wide Totals		\$100,287.55	\$350,419.40	\$314,944.87	\$356,482.03	\$0.00	\$0.00	\$0.00
Sub-Function 00 - Revenues Totals		\$100,287.55	\$350,419.40	\$314,944.87	\$356,482.03	\$0.00	\$0.00	\$0.00
Function 00 - Revenue Totals		\$100,287.55	\$350,419.40	\$314,944.87	\$356,482.03	\$0.00	\$0.00	\$0.00
Locations 460 - Year Round School Totals		\$100,287.55	\$350,419.40	\$314,944.87	\$356,482.03	\$0.00	\$0.00	\$0.00
Locations 470 - Reentry Employment Opportunity								
Function 00 - Revenue								
Sub-Function 00 - Revenues								
Level 9 - District Wide								
Program 000 - General Revenue								
32-470-00-00-9-000-62355	Reentry Employment Opportunity Grant 17.270	867.92	.00	.00	.00	.00	.00	.00
Program 000 - General Revenue Totals		\$867.92	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 9 - District Wide Totals		\$867.92	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function 00 - Revenues Totals		\$867.92	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Function 00 - Revenue Totals		\$867.92	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Locations 470 - Reentry Employment Opportunity Totals		\$867.92	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

FY 25 Grant Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 32 - School Grants Fund								
REVENUE								
Locations 480 - CARES Act								
Function 00 - Revenue								
Sub-Function 00 - Revenues								
Level 9 - District Wide								
Program 000 - General Revenue								
32-480-00-00-9-000-62260	CARES Act 84.425D	298,505.35	149,341.45	.00	.00	.00	.00	.00
Program 000 - General Revenue Totals		\$298,505.35	\$149,341.45	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 9 - District Wide Totals		\$298,505.35	\$149,341.45	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function 00 - Revenues Totals		\$298,505.35	\$149,341.45	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Function 00 - Revenue Totals		\$298,505.35	\$149,341.45	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Locations 480 - CARES Act Totals		\$298,505.35	\$149,341.45	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Locations 490 - Coronavirus Relief (CRF) 21.019								
Function 00 - Revenue								
Sub-Function 00 - Revenues								
Level 9 - District Wide								
Program 000 - General Revenue								
32-490-00-00-9-000-62265	Coronavirus Relief Fund (CRF) 21.019	663,128.00	.00	.00	.00	.00	.00	.00
Program 000 - General Revenue Totals		\$663,128.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 9 - District Wide Totals		\$663,128.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function 00 - Revenues Totals		\$663,128.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Function 00 - Revenue Totals		\$663,128.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Locations 490 - Coronavirus Relief (CRF) 21.019 Totals		\$663,128.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Locations 500 - CARES GEER 84.425C								
Function 00 - Revenue								
Sub-Function 00 - Revenues								
Level 9 - District Wide								
Program 000 - General Revenue								
32-500-00-00-9-000-62262	CARES Act GEER State Set-aside 84.425C	34,593.91	95,765.98	18,803.72	.00	.00	.00	.00
Program 000 - General Revenue Totals		\$34,593.91	\$95,765.98	\$18,803.72	\$0.00	\$0.00	\$0.00	\$0.00
Level 9 - District Wide Totals		\$34,593.91	\$95,765.98	\$18,803.72	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function 00 - Revenues Totals		\$34,593.91	\$95,765.98	\$18,803.72	\$0.00	\$0.00	\$0.00	\$0.00
Function 00 - Revenue Totals		\$34,593.91	\$95,765.98	\$18,803.72	\$0.00	\$0.00	\$0.00	\$0.00
Locations 500 - CARES GEER 84.425C Totals		\$34,593.91	\$95,765.98	\$18,803.72	\$0.00	\$0.00	\$0.00	\$0.00

FY 25 Grant Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 32 - School Grants Fund								
REVENUE								
Locations 510 - CARES ESSER 84.425D								
Function 00 - Revenue								
Sub-Function 00 - Revenues								
Level 9 - District Wide								
Program 000 - General Revenue								
32-510-00-00-9-000-62261	CARES Act ESSER State Set-aside 84.425D	30,041.97	15,940.02	.00	.00	.00	.00	.00
Program 000 - General Revenue Totals		\$30,041.97	\$15,940.02	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 9 - District Wide Totals		\$30,041.97	\$15,940.02	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function 00 - Revenues Totals		\$30,041.97	\$15,940.02	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Function 00 - Revenue Totals		\$30,041.97	\$15,940.02	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Locations 510 - CARES ESSER 84.425D Totals		\$30,041.97	\$15,940.02	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Locations 520 - Jobs for VA Graduates-JVG Grant								
Function 00 - Revenue								
Sub-Function 00 - Revenues								
Level 9 - District Wide								
Program 000 - General Revenue								
32-520-00-00-9-000-61625	Jobs for Virginia Graduates (JVG) Grant	30,000.00	30,000.00	30,000.00	30,000.00	.00	30,000.00	30,000.00
Program 000 - General Revenue Totals		\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00	\$0.00	\$30,000.00	\$30,000.00
Level 9 - District Wide Totals		\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00	\$0.00	\$30,000.00	\$30,000.00
Sub-Function 00 - Revenues Totals		\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00	\$0.00	\$30,000.00	\$30,000.00
Function 00 - Revenue Totals		\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00	\$0.00	\$30,000.00	\$30,000.00
Locations 520 - Jobs for VA Graduates-JVG Grant Totals		\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00	\$0.00	\$30,000.00	\$30,000.00
Locations 530 - CRRSA ESSER II 84.425D								
Function 00 - Revenue								
Sub-Function 00 - Revenues								
Level 9 - District Wide								
Program 000 - General Revenue								
32-530-00-00-9-000-62263	CRRSA ESSER II 84.425D	46,236.50	1,241,086.17	384,882.29	1,990.00	.00	.00	.00
Program 000 - General Revenue Totals		\$46,236.50	\$1,241,086.17	\$384,882.29	\$1,990.00	\$0.00	\$0.00	\$0.00
Level 9 - District Wide Totals		\$46,236.50	\$1,241,086.17	\$384,882.29	\$1,990.00	\$0.00	\$0.00	\$0.00
Sub-Function 00 - Revenues Totals		\$46,236.50	\$1,241,086.17	\$384,882.29	\$1,990.00	\$0.00	\$0.00	\$0.00
Function 00 - Revenue Totals		\$46,236.50	\$1,241,086.17	\$384,882.29	\$1,990.00	\$0.00	\$0.00	\$0.00
Locations 530 - CRRSA ESSER II 84.425D Totals		\$46,236.50	\$1,241,086.17	\$384,882.29	\$1,990.00	\$0.00	\$0.00	\$0.00

FY 25 Grant Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 32 - School Grants Fund								
REVENUE								
Locations 540 - CRRSA ESSER III 84.425U								
Function 00 - Revenue								
Sub-Function 00 - Revenues								
Level 9 - District Wide								
Program 000 - General Revenue								
32-540-00-00-9-000-62264	CRRSA ESSER III 84.425U	.00	1,016,797.34	1,557,866.25	661,767.53	1,509,290.00	185,000.00	(1,324,290.00)
Program 000 - General Revenue Totals		\$0.00	\$1,016,797.34	\$1,557,866.25	\$661,767.53	\$1,509,290.00	\$185,000.00	(\$1,324,290.00)
Level 9 - District Wide Totals		\$0.00	\$1,016,797.34	\$1,557,866.25	\$661,767.53	\$1,509,290.00	\$185,000.00	(\$1,324,290.00)
Sub-Function 00 - Revenues Totals		\$0.00	\$1,016,797.34	\$1,557,866.25	\$661,767.53	\$1,509,290.00	\$185,000.00	(\$1,324,290.00)
Function 00 - Revenue Totals		\$0.00	\$1,016,797.34	\$1,557,866.25	\$661,767.53	\$1,509,290.00	\$185,000.00	(\$1,324,290.00)
Locations 540 - CRRSA ESSER III 84.425U Totals		\$0.00	\$1,016,797.34	\$1,557,866.25	\$661,767.53	\$1,509,290.00	\$185,000.00	(\$1,324,290.00)
Locations 550 - Goodwill YouthBuild 17.274								
Function 00 - Revenue								
Sub-Function 00 - Revenues								
Level 9 - District Wide								
Program 000 - General Revenue								
32-550-00-00-9-000-62348	Goodwill YouthBuild 17.274	.00	2,260.65	.00	.00	.00	.00	.00
Program 000 - General Revenue Totals		\$0.00	\$2,260.65	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 9 - District Wide Totals		\$0.00	\$2,260.65	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function 00 - Revenues Totals		\$0.00	\$2,260.65	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Function 00 - Revenue Totals		\$0.00	\$2,260.65	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Locations 550 - Goodwill YouthBuild 17.274 Totals		\$0.00	\$2,260.65	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Locations 570 - ARP Flow Thru 84.027X								
Function 00 - Revenue								
Sub-Function 00 - Revenues								
Level 9 - District Wide								
Program 000 - General Revenue								
32-570-00-00-9-000-62123	ARP Flow Thru 84.027X	.00	74,137.81	110,467.07	.00	.00	.00	.00
Program 000 - General Revenue Totals		\$0.00	\$74,137.81	\$110,467.07	\$0.00	\$0.00	\$0.00	\$0.00
Level 9 - District Wide Totals		\$0.00	\$74,137.81	\$110,467.07	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function 00 - Revenues Totals		\$0.00	\$74,137.81	\$110,467.07	\$0.00	\$0.00	\$0.00	\$0.00
Function 00 - Revenue Totals		\$0.00	\$74,137.81	\$110,467.07	\$0.00	\$0.00	\$0.00	\$0.00
Locations 570 - ARP Flow Thru 84.027X Totals		\$0.00	\$74,137.81	\$110,467.07	\$0.00	\$0.00	\$0.00	\$0.00

FY 25 Grant Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 32 - School Grants Fund								
REVENUE								
Locations 580 - Emergency Connectivity 32.009								
Function 00 - Revenue								
Sub-Function 00 - Revenues								
Level 9 - District Wide								
Program 000 - General Revenue								
32-580-00-00-9-000-62450	Emergency Connectivity Fund 32.009	.00	648,725.00	.00	.00	.00	.00	.00
Program 000 - General Revenue Totals		\$0.00	\$648,725.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 9 - District Wide Totals		\$0.00	\$648,725.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function 00 - Revenues Totals		\$0.00	\$648,725.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Function 00 - Revenue Totals		\$0.00	\$648,725.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Locations 580 - Emergency Connectivity 32.009 Totals		\$0.00	\$648,725.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Locations 581 - Emergency Connectivity II 32.009								
Function 00 - Revenue								
Sub-Function 00 - Revenues								
Level 9 - District Wide								
Program 000 - General Revenue								
32-581-00-00-9-000-62269	Emergency Connectivity II 32.009	.00	459,675.00	.00	.00	.00	.00	.00
Program 000 - General Revenue Totals		\$0.00	\$459,675.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 9 - District Wide Totals		\$0.00	\$459,675.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function 00 - Revenues Totals		\$0.00	\$459,675.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Function 00 - Revenue Totals		\$0.00	\$459,675.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Locations 581 - Emergency Connectivity II 32.009 Totals		\$0.00	\$459,675.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Locations 590 - ARP Homeless II C&Y 84.425W								
Function 00 - Revenue								
Sub-Function 00 - Revenues								
Level 9 - District Wide								
Program 000 - General Revenue								
32-590-00-00-9-000-62266	ARP Homeless II Children and Youth 84.425W	.00	8,344.81	7,494.66	.00	.00	.00	.00
Program 000 - General Revenue Totals		\$0.00	\$8,344.81	\$7,494.66	\$0.00	\$0.00	\$0.00	\$0.00
Level 9 - District Wide Totals		\$0.00	\$8,344.81	\$7,494.66	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function 00 - Revenues Totals		\$0.00	\$8,344.81	\$7,494.66	\$0.00	\$0.00	\$0.00	\$0.00
Function 00 - Revenue Totals		\$0.00	\$8,344.81	\$7,494.66	\$0.00	\$0.00	\$0.00	\$0.00
Locations 590 - ARP Homeless II C&Y 84.425W Totals		\$0.00	\$8,344.81	\$7,494.66	\$0.00	\$0.00	\$0.00	\$0.00

FY 25 Grant Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 32 - School Grants Fund								
REVENUE								
Locations 600 - ARP ESSER III Set-Aside 84.425U								
Function 00 - Revenue								
Sub-Function 00 - Revenues								
Level 9 - District Wide								
Program 000 - General Revenue								
32-600-00-00-9-000-62267	ARP ESSER III State Set-Aside 84.425U	.00	44,976.36	90,293.85	133,587.62	237,471.00	237,471.00	.00
Program 000 - General Revenue Totals		\$0.00	\$44,976.36	\$90,293.85	\$133,587.62	\$237,471.00	\$237,471.00	\$0.00
Level 9 - District Wide Totals		\$0.00	\$44,976.36	\$90,293.85	\$133,587.62	\$237,471.00	\$237,471.00	\$0.00
Sub-Function 00 - Revenues Totals		\$0.00	\$44,976.36	\$90,293.85	\$133,587.62	\$237,471.00	\$237,471.00	\$0.00
Function 00 - Revenue Totals		\$0.00	\$44,976.36	\$90,293.85	\$133,587.62	\$237,471.00	\$237,471.00	\$0.00
Locations 600 - ARP ESSER III Set-Aside 84.425U Totals		\$0.00	\$44,976.36	\$90,293.85	\$133,587.62	\$237,471.00	\$237,471.00	\$0.00
Locations 610 - ARPA CSLFRF Ventilation 21.027								
Function 00 - Revenue								
Sub-Function 00 - Revenues								
Level 9 - District Wide								
Program 000 - General Revenue								
32-610-00-00-9-000-62268	ARPA CSLFRF Ventilation Improvement 21.027	.00	50,080.00	391,884.15	307,989.85	.00	.00	.00
Program 000 - General Revenue Totals		\$0.00	\$50,080.00	\$391,884.15	\$307,989.85	\$0.00	\$0.00	\$0.00
Level 9 - District Wide Totals		\$0.00	\$50,080.00	\$391,884.15	\$307,989.85	\$0.00	\$0.00	\$0.00
Sub-Function 00 - Revenues Totals		\$0.00	\$50,080.00	\$391,884.15	\$307,989.85	\$0.00	\$0.00	\$0.00
Function 00 - Revenue Totals		\$0.00	\$50,080.00	\$391,884.15	\$307,989.85	\$0.00	\$0.00	\$0.00
Locations 610 - ARPA CSLFRF Ventilation 21.027 Totals		\$0.00	\$50,080.00	\$391,884.15	\$307,989.85	\$0.00	\$0.00	\$0.00
Locations 620 - ESSER II Postsecondary SpEd Supp								
Function 00 - Revenue								
Sub-Function 00 - Revenues								
Level 9 - District Wide								
Program 000 - General Revenue								
32-620-00-00-9-000-62271	ESSER II Postsecondary Special Education Support	.00	12,836.71	.00	.00	.00	.00	.00
Program 000 - General Revenue Totals		\$0.00	\$12,836.71	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 9 - District Wide Totals		\$0.00	\$12,836.71	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function 00 - Revenues Totals		\$0.00	\$12,836.71	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Function 00 - Revenue Totals		\$0.00	\$12,836.71	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Locations 620 - ESSER II Postsecondary SpEd Supp Totals		\$0.00	\$12,836.71	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

FY 25 Grant Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 32 - School Grants Fund								
REVENUE								
Locations 630 - DCJS Digital Mapping Grant								
Function 00 - Revenue								
Sub-Function 00 - Revenues								
Level 9 - District Wide								
Program 000 - General Revenue								
32-630-00-00-9-000-61302	DCJS Digital Mapping Grant	.00	.00	19,723.00	.00	.00	.00	.00
Program 000 - General Revenue Totals		\$0.00	\$0.00	\$19,723.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 9 - District Wide Totals		\$0.00	\$0.00	\$19,723.00	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function 00 - Revenues Totals		\$0.00	\$0.00	\$19,723.00	\$0.00	\$0.00	\$0.00	\$0.00
Function 00 - Revenue Totals		\$0.00	\$0.00	\$19,723.00	\$0.00	\$0.00	\$0.00	\$0.00
Locations 630 - DCJS Digital Mapping Grant Totals		\$0.00	\$0.00	\$19,723.00	\$0.00	\$0.00	\$0.00	\$0.00
Locations 640 - School-Based Health 93.354								
Function 00 - Revenue								
Sub-Function 00 - Revenues								
Level 9 - District Wide								
Program 000 - General Revenue								
32-640-00-00-9-000-62275	School-Based Health Workforce Grant 93.354	.00	.00	31,925.33	48,079.67	40,000.00	80,005.00	40,005.00
Program 000 - General Revenue Totals		\$0.00	\$0.00	\$31,925.33	\$48,079.67	\$40,000.00	\$80,005.00	\$40,005.00
Level 9 - District Wide Totals		\$0.00	\$0.00	\$31,925.33	\$48,079.67	\$40,000.00	\$80,005.00	\$40,005.00
Sub-Function 00 - Revenues Totals		\$0.00	\$0.00	\$31,925.33	\$48,079.67	\$40,000.00	\$80,005.00	\$40,005.00
Function 00 - Revenue Totals		\$0.00	\$0.00	\$31,925.33	\$48,079.67	\$40,000.00	\$80,005.00	\$40,005.00
Locations 640 - School-Based Health 93.354 Totals		\$0.00	\$0.00	\$31,925.33	\$48,079.67	\$40,000.00	\$80,005.00	\$40,005.00
Locations 650 - Epidem & Lab Capacity 93.323								
Function 00 - Revenue								
Sub-Function 00 - Revenues								
Level 9 - District Wide								
Program 000 - General Revenue								
32-650-00-00-9-000-62455	Epidemiology & Lab Capacity for Infectious Diseases (ELC) 93.323	.00	.00	16,928.27	.00	.00	.00	.00
Program 000 - General Revenue Totals		\$0.00	\$0.00	\$16,928.27	\$0.00	\$0.00	\$0.00	\$0.00
Level 9 - District Wide Totals		\$0.00	\$0.00	\$16,928.27	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function 00 - Revenues Totals		\$0.00	\$0.00	\$16,928.27	\$0.00	\$0.00	\$0.00	\$0.00
Function 00 - Revenue Totals		\$0.00	\$0.00	\$16,928.27	\$0.00	\$0.00	\$0.00	\$0.00
Locations 650 - Epidem & Lab Capacity 93.323 Totals		\$0.00	\$0.00	\$16,928.27	\$0.00	\$0.00	\$0.00	\$0.00

FY 25 Grant Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 32 - School Grants Fund								
REVENUE								
Locations 660 - Community Schools Grant 84.215J								
Function 00 - Revenue								
Sub-Function 00 - Revenues								
Level 9 - District Wide								
Program 000 - General Revenue								
32-660-00-00-9-000-62460	Community Schools Grant 84.215J	.00	.00	1,811.72	131,188.28	.00	131,188.00	131,188.00
Program 000 - General Revenue Totals		\$0.00	\$0.00	\$1,811.72	\$131,188.28	\$0.00	\$131,188.00	\$131,188.00
Level 9 - District Wide Totals		\$0.00	\$0.00	\$1,811.72	\$131,188.28	\$0.00	\$131,188.00	\$131,188.00
Sub-Function 00 - Revenues Totals		\$0.00	\$0.00	\$1,811.72	\$131,188.28	\$0.00	\$131,188.00	\$131,188.00
Function 00 - Revenue Totals		\$0.00	\$0.00	\$1,811.72	\$131,188.28	\$0.00	\$131,188.00	\$131,188.00
Locations 660 - Community Schools Grant 84.215J Totals		\$0.00	\$0.00	\$1,811.72	\$131,188.28	\$0.00	\$131,188.00	\$131,188.00
Locations 670 - SBMH2-Yr1 84.184H								
Function 00 - Revenue								
Sub-Function 00 - Revenues								
Level 9 - District Wide								
Program 000 - General Revenue								
32-670-00-00-9-000-62320	School Based Mental Health SBMH2-Yr1 84.184H	.00	.00	.00	175,378.31	.00	195,900.00	195,900.00
Program 000 - General Revenue Totals		\$0.00	\$0.00	\$0.00	\$175,378.31	\$0.00	\$195,900.00	\$195,900.00
Level 9 - District Wide Totals		\$0.00	\$0.00	\$0.00	\$175,378.31	\$0.00	\$195,900.00	\$195,900.00
Sub-Function 00 - Revenues Totals		\$0.00	\$0.00	\$0.00	\$175,378.31	\$0.00	\$195,900.00	\$195,900.00
Function 00 - Revenue Totals		\$0.00	\$0.00	\$0.00	\$175,378.31	\$0.00	\$195,900.00	\$195,900.00
Locations 670 - SBMH2-Yr1 84.184H Totals		\$0.00	\$0.00	\$0.00	\$175,378.31	\$0.00	\$195,900.00	\$195,900.00
Locations 680 - ALL in Tutoring								
Function 00 - Revenue								
Sub-Function 00 - Revenues								
Level 9 - District Wide								
Program 000 - General Revenue								
32-680-00-00-9-000-61119	ALL In Tutoring Per Pupil Funding	.00	.00	.00	1,047,440.57	.00	371,084.00	371,084.00
Program 000 - General Revenue Totals		\$0.00	\$0.00	\$0.00	\$1,047,440.57	\$0.00	\$371,084.00	\$371,084.00
Level 9 - District Wide Totals		\$0.00	\$0.00	\$0.00	\$1,047,440.57	\$0.00	\$371,084.00	\$371,084.00
Sub-Function 00 - Revenues Totals		\$0.00	\$0.00	\$0.00	\$1,047,440.57	\$0.00	\$371,084.00	\$371,084.00
Function 00 - Revenue Totals		\$0.00	\$0.00	\$0.00	\$1,047,440.57	\$0.00	\$371,084.00	\$371,084.00
Locations 680 - ALL in Tutoring Totals		\$0.00	\$0.00	\$0.00	\$1,047,440.57	\$0.00	\$371,084.00	\$371,084.00

FY 25 Grant Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 32 - School Grants Fund								
REVENUE								
Locations	690 - Education-Homeless C&Y 84.196A							
Function	00 - Revenue							
Sub-Function	00 - Revenues							
Level	9 - District Wide							
Program	000 - General Revenue							
32-690-00-00-9-000-62465	Educator for Homeless C&Y 84.196A	.00	.00	.00	50.00	.00	.00	.00
	Program 000 - General Revenue Totals	\$0.00	\$0.00	\$0.00	\$50.00	\$0.00	\$0.00	\$0.00
	Level 9 - District Wide Totals	\$0.00	\$0.00	\$0.00	\$50.00	\$0.00	\$0.00	\$0.00
	Sub-Function 00 - Revenues Totals	\$0.00	\$0.00	\$0.00	\$50.00	\$0.00	\$0.00	\$0.00
	Function 00 - Revenue Totals	\$0.00	\$0.00	\$0.00	\$50.00	\$0.00	\$0.00	\$0.00
Locations	690 - Education-Homeless C&Y 84.196A	\$0.00	\$0.00	\$0.00	\$50.00	\$0.00	\$0.00	\$0.00
	Totals							
	REVENUE TOTALS	\$3,589,500.60	\$6,861,975.37	\$5,627,389.48	\$4,533,644.11	\$3,858,581.00	\$4,001,953.00	\$143,372.00
EXPENSE								
Locations	110 - Central Instruction							
Function	61 - Instruction							
Sub-Function	10 - Classroom Instruction							
Level	2 - Elementary							
Program	110 - Regular Instruction							
32-110-61-10-2-110-79999	Contingencies	.00	.00	.00	.00	.00	450,000.00	450,000.00
	Program 110 - Regular Instruction Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$450,000.00	\$450,000.00
	Level 2 - Elementary Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$450,000.00	\$450,000.00
	Sub-Function 10 - Classroom Instruction Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$450,000.00	\$450,000.00
	Function 61 - Instruction Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$450,000.00	\$450,000.00
Locations	110 - Central Instruction Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$450,000.00	\$450,000.00

FY 25 Grant Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 32 - School Grants Fund								
EXPENSE								
Locations 200 - ISAEP Grant								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 3 - Secondary								
Program 120 - Special Education								
32-200-61-10-3-120-71120	Compensation-Instructional Salaries	4,897.21	4,754.53	4,536.07	13,387.50	3,288.00	2,629.00	(659.00)
32-200-61-10-3-120-72100	FICA	374.64	363.72	347.03	1,024.11	252.00	202.00	(50.00)
32-200-61-10-3-120-76435	Supplies - Instructional	3,115.00	3,115.00	3,319.90	2,682.42	4,664.00	5,343.00	679.00
Program 120 - Special Education Totals		\$8,386.85	\$8,233.25	\$8,203.00	\$17,094.03	\$8,204.00	\$8,174.00	(\$30.00)
Level 3 - Secondary Totals		\$8,386.85	\$8,233.25	\$8,203.00	\$17,094.03	\$8,204.00	\$8,174.00	(\$30.00)
Sub-Function 10 - Classroom Instruction Totals		\$8,386.85	\$8,233.25	\$8,203.00	\$17,094.03	\$8,204.00	\$8,174.00	(\$30.00)
Function 61 - Instruction Totals		\$8,386.85	\$8,233.25	\$8,203.00	\$17,094.03	\$8,204.00	\$8,174.00	(\$30.00)
Locations 200 - ISAEP Grant Totals		\$8,386.85	\$8,233.25	\$8,203.00	\$17,094.03	\$8,204.00	\$8,174.00	(\$30.00)
Locations 205 - Youth Tobacco Use Prevention								
Function 62 - Administration, Attend. & Health								
Sub-Function 62 - Admin, Attend. & Health								
Level 9 - District Wide								
Program 222 - Health Services								
32-205-62-62-9-222-71135	Compensation - Health and Behavioral	.00	.00	.00	.00	.00	99,006.00	99,006.00
32-205-62-62-9-222-72100	FICA	.00	.00	.00	.00	.00	7,575.00	7,575.00
32-205-62-62-9-222-73037	Contractual Services - Other	.00	.00	.00	.00	.00	22,500.00	22,500.00
32-205-62-62-9-222-75530	Travel - Other	.00	.00	.00	.00	.00	13,275.00	13,275.00
32-205-62-62-9-222-76045	Furniture and Equip <\$5,000	.00	.00	.00	.00	.00	6,300.00	6,300.00
32-205-62-62-9-222-76105	Supplies - Office	.00	.00	.00	.00	.00	10,344.00	10,344.00
Program 222 - Health Services Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$159,000.00	\$159,000.00
Level 9 - District Wide Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$159,000.00	\$159,000.00
Sub-Function 62 - Admin, Attend. & Health Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$159,000.00	\$159,000.00
Function 62 - Administration, Attend. & Health Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$159,000.00	\$159,000.00
Locations 205 - Youth Tobacco Use Prevention Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$159,000.00	\$159,000.00

FY 25 Grant Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 32 - School Grants Fund								
EXPENSE								
Locations 220 - Race To GED Grant								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 7 - Adult								
Program 110 - Regular Instruction								
32-220-61-10-7-110-71120	Compensation-Instructional Salaries	9,675.00	18,672.23	13,880.64	.00	.00	.00	.00
32-220-61-10-7-110-71150	Compensation-Clerical	25,727.00	25,214.02	22,345.40	.00	.00	.00	.00
32-220-61-10-7-110-72100	FICA	2,703.79	3,352.75	2,767.25	.00	.00	.00	.00
32-220-61-10-7-110-73037	Contractual Services - Other	10,478.31	16,608.08	15,020.00	.00	.00	.00	.00
32-220-61-10-7-110-76435	Supplies - Instructional	29,936.90	12,007.25	16,149.38	11,025.00	.00	.00	.00
Program 110 - Regular Instruction Totals		\$78,521.00	\$75,854.33	\$70,162.67	\$11,025.00	\$0.00	\$0.00	\$0.00
Level 7 - Adult Totals		\$78,521.00	\$75,854.33	\$70,162.67	\$11,025.00	\$0.00	\$0.00	\$0.00
Sub-Function 10 - Classroom Instruction Totals		\$78,521.00	\$75,854.33	\$70,162.67	\$11,025.00	\$0.00	\$0.00	\$0.00
Function 61 - Instruction Totals		\$78,521.00	\$75,854.33	\$70,162.67	\$11,025.00	\$0.00	\$0.00	\$0.00
Locations 220 - Race To GED Grant Totals		\$78,521.00	\$75,854.33	\$70,162.67	\$11,025.00	\$0.00	\$0.00	\$0.00
Locations 230 - Preschool Mini Grants								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 8 - Pre-K								
Program 180 - Pre-K Non- Sp Ed								
32-230-61-10-8-180-71151	Compensation-Instructional Asst	15,737.47	16,046.87	11,062.22	7,339.89	17,957.00	17,957.00	.00
32-230-61-10-8-180-71665	Bonus Payments To Teachers	1,548.00	.00	2,322.00	.00	.00	.00	.00
32-230-61-10-8-180-72100	FICA	1,305.15	1,227.59	1,142.32	561.51	1,374.00	1,374.00	.00
Program 180 - Pre-K Non- Sp Ed Totals		\$18,590.62	\$17,274.46	\$14,526.54	\$7,901.40	\$19,331.00	\$19,331.00	\$0.00
Level 8 - Pre-K Totals		\$18,590.62	\$17,274.46	\$14,526.54	\$7,901.40	\$19,331.00	\$19,331.00	\$0.00
Sub-Function 10 - Classroom Instruction Totals		\$18,590.62	\$17,274.46	\$14,526.54	\$7,901.40	\$19,331.00	\$19,331.00	\$0.00
Function 61 - Instruction Totals		\$18,590.62	\$17,274.46	\$14,526.54	\$7,901.40	\$19,331.00	\$19,331.00	\$0.00
Locations 230 - Preschool Mini Grants Totals		\$18,590.62	\$17,274.46	\$14,526.54	\$7,901.40	\$19,331.00	\$19,331.00	\$0.00

FY 25 Grant Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 32 - School Grants Fund								
EXPENSE								
Locations 240 - Adult Basic Education Grant								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 7 - Adult								
Program 170 - Adult								
32-240-61-10-7-170-71120	Compensation-Instructional Salaries	185,887.13	252,028.14	211,093.27	.00	.00	.00	.00
32-240-61-10-7-170-71150	Compensation-Clerical	9,009.00	8,274.00	5,360.60	.00	.00	.00	.00
32-240-61-10-7-170-71200	Compensation-OT	.00	52.50	.00	.00	.00	.00	.00
32-240-61-10-7-170-72100	FICA	14,826.66	19,894.08	16,538.01	.00	.00	.00	.00
32-240-61-10-7-170-72220	VRS Hybrid Pension Contribution	.00	.00	1,254.03	.00	.00	.00	.00
32-240-61-10-7-170-72300	Group Health and Dental Insurance	.00	.00	755.16	.00	.00	.00	.00
32-240-61-10-7-170-72400	VRS Group Life Insurance	.00	.00	85.36	.00	.00	.00	.00
32-240-61-10-7-170-72510	Hybrid Disability Insurance	.00	.00	15.16	.00	.00	.00	.00
32-240-61-10-7-170-72750	VRS Retiree Health Care Credit	.00	.00	77.08	.00	.00	.00	.00
32-240-61-10-7-170-73037	Contractual Services - Other	37,409.05	41,404.78	33,522.86	.00	.00	.00	.00
32-240-61-10-7-170-75202	Telephone Services	416.16	504.84	1,340.21	.00	.00	.00	.00
32-240-61-10-7-170-75530	Travel - Other	.00	1,085.87	552.74	.00	.00	.00	.00
32-240-61-10-7-170-76435	Supplies - Instructional	80,362.80	53,159.02	39,315.65	3,867.00	.00	.00	.00
Program 170 - Adult Totals		\$327,910.80	\$376,403.23	\$309,910.13	\$3,867.00	\$0.00	\$0.00	\$0.00
Program 171 - Adult GAE								
32-240-61-10-7-171-71120	Compensation-Instructional Salaries	29,228.50	35,729.15	34,737.80	.00	.00	.00	.00
32-240-61-10-7-171-71150	Compensation-Clerical	5,782.50	.00	.00	.00	.00	.00	.00
32-240-61-10-7-171-72100	FICA	2,678.34	2,733.27	2,657.43	.00	.00	.00	.00
32-240-61-10-7-171-73037	Contractual Services - Other	.00	.00	1,025.00	.00	.00	.00	.00
32-240-61-10-7-171-76435	Supplies - Instructional	773.08	.00	42.19	.00	.00	.00	.00
Program 171 - Adult GAE Totals		\$38,462.42	\$38,462.42	\$38,462.42	\$0.00	\$0.00	\$0.00	\$0.00

FY 25 Grant Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 32 - School Grants Fund								
EXPENSE								
Locations 240 - Adult Basic Education Grant								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 7 - Adult								
Program 172 - Adult Leadership								
32-240-61-10-7-172-71110	Compensation-Administrative	53,286.71	50,336.34	58,264.00	.00	.00	.00	.00
32-240-61-10-7-172-71665	Bonus Payments To Teachers	1,548.00	.00	.00	.00	.00	.00	.00
32-240-61-10-7-172-72100	FICA	4,149.08	3,807.93	4,415.37	.00	.00	.00	.00
32-240-61-10-7-172-72220	VRS Hybrid Pension Contribution	10,037.74	10,009.92	11,450.25	.00	.00	.00	.00
32-240-61-10-7-172-72300	Group Health and Dental Insurance	7,027.30	7,140.94	7,774.80	.00	.00	.00	.00
32-240-61-10-7-172-72400	VRS Group Life Insurance	807.84	808.50	938.96	.00	.00	.00	.00
32-240-61-10-7-172-72510	Hybrid Disability Insurance	143.47	143.63	166.76	.00	.00	.00	.00
32-240-61-10-7-172-72750	VRS Retiree Health Care Credit	729.38	730.09	847.88	.00	.00	.00	.00
32-240-61-10-7-172-73037	Contractual Services - Other	385.00	1,737.80	2,767.15	.00	.00	.00	.00
32-240-61-10-7-172-75530	Travel - Other	317.34	669.10	813.12	.00	.00	.00	.00
32-240-61-10-7-172-76435	Supplies - Instructional	4,029.39	1,899.98	199.98	.00	.00	.00	.00
Program 172 - Adult Leadership Totals		\$82,461.25	\$77,284.23	\$87,638.27	\$0.00	\$0.00	\$0.00	\$0.00
Program 173 - Adult C&I								
32-240-61-10-7-173-73037	Contractual Services - Other	.00	.00	1,788.18	.00	.00	.00	.00
32-240-61-10-7-173-75530	Travel - Other	.00	.00	211.82	.00	.00	.00	.00
32-240-61-10-7-173-76435	Supplies - Instructional	1,792.20	2,000.00	.00	.00	.00	.00	.00
Program 173 - Adult C&I Totals		\$1,792.20	\$2,000.00	\$2,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Program 175 - Adult EEI								
32-240-61-10-7-175-71120	Compensation-Instructional Salaries	937.50	.00	.00	.00	.00	.00	.00
32-240-61-10-7-175-72100	FICA	71.72	.00	.00	.00	.00	.00	.00
Program 175 - Adult EEI Totals		\$1,009.22	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 7 - Adult Totals		\$451,635.89	\$494,149.88	\$438,010.82	\$3,867.00	\$0.00	\$0.00	\$0.00
Sub-Function 10 - Classroom Instruction Totals		\$451,635.89	\$494,149.88	\$438,010.82	\$3,867.00	\$0.00	\$0.00	\$0.00
Function 61 - Instruction Totals		\$451,635.89	\$494,149.88	\$438,010.82	\$3,867.00	\$0.00	\$0.00	\$0.00

FY 25 Grant Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 32 - School Grants Fund								
EXPENSE								
Locations	240 - Adult Basic Education Grant Totals	\$451,635.89	\$494,149.88	\$438,010.82	\$3,867.00	\$0.00	\$0.00	\$0.00
Locations	250 - ESEA Title I Grant							
Function	61 - Instruction							
Sub-Function	10 - Classroom Instruction							
Level	2 - Elementary							
Program	110 - Regular Instruction							
32-250-61-10-2-110-71120	Compensation-Instructional Salaries	194,400.79	129,269.04	142,335.63	123,047.96	275,085.00	275,085.00	.00
32-250-61-10-2-110-71151	Compensation-Instructional Asst	86,315.64	158,524.27	194,667.45	141,797.84	100,000.00	100,000.00	.00
32-250-61-10-2-110-71665	Bonus Payments To Teachers	12,384.00	.00	18,576.00	.00	.00	.00	.00
32-250-61-10-2-110-72100	FICA	21,452.21	19,365.23	24,613.38	18,017.46	20,919.00	20,919.00	.00
32-250-61-10-2-110-72210	VRS Pension Contribution	40,655.50	27,502.72	38,093.66	36,704.00	52,672.00	52,672.00	.00
32-250-61-10-2-110-72220	VRS Hybrid Pension Contribution	6,222.70	20,949.90	17,459.73	16,083.09	.00	.00	.00
32-250-61-10-2-110-72300	Group Health and Dental Insurance	30,478.08	61,099.82	72,429.54	58,380.40	60,000.00	60,000.00	.00
32-250-61-10-2-110-72400	VRS Group Life Insurance	3,779.60	3,906.40	4,479.06	4,255.93	4,000.00	4,000.00	.00
32-250-61-10-2-110-72510	Hybrid Disability Insurance	89.12	300.00	250.12	230.30	300.00	300.00	.00
32-250-61-10-2-110-72750	VRS Retiree Health Care Credit	3,412.89	3,527.54	4,044.58	3,843.11	3,600.00	3,600.00	.00
32-250-61-10-2-110-73037	Contractual Services - Other	42,076.15	34,043.20	45,521.04	37,873.75	40,652.00	41,235.00	583.00
32-250-61-10-2-110-76435	Supplies - Instructional	153,082.83	85,159.82	42,828.50	405.00	.00	.00	.00
Program	110 - Regular Instruction Totals	\$594,349.51	\$543,647.94	\$605,298.69	\$440,638.84	\$557,228.00	\$557,811.00	\$583.00
Level	2 - Elementary Totals	\$594,349.51	\$543,647.94	\$605,298.69	\$440,638.84	\$557,228.00	\$557,811.00	\$583.00
Level	3 - Secondary							
Program	110 - Regular Instruction							
32-250-61-10-3-110-73037	Contractual Services - Other	5,899.00	6,424.00	4,725.00	1,872.48	.00	.00	.00
32-250-61-10-3-110-76435	Supplies - Instructional	6,880.00	6,076.00	1,735.00	.00	.00	.00	.00
Program	110 - Regular Instruction Totals	\$12,779.00	\$12,500.00	\$6,460.00	\$1,872.48	\$0.00	\$0.00	\$0.00
Level	3 - Secondary Totals	\$12,779.00	\$12,500.00	\$6,460.00	\$1,872.48	\$0.00	\$0.00	\$0.00
Sub-Function	10 - Classroom Instruction Totals	\$607,128.51	\$556,147.94	\$611,758.69	\$442,511.32	\$557,228.00	\$557,811.00	\$583.00
Function	61 - Instruction Totals	\$607,128.51	\$556,147.94	\$611,758.69	\$442,511.32	\$557,228.00	\$557,811.00	\$583.00

FY 25 Grant Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 32 - School Grants Fund								
EXPENSE								
Locations 250 - ESEA Title I Grant								
Function 63 - Pupil Transportation								
Sub-Function 63 - Pupil Transportation								
Level 9 - District Wide								
Program 320 - Vehicle Operation Services								
32-250-63-63-9-320-71170	Compensation-Bus Drivers	4,000.00	4,000.00	.00	.00	3,716.00	3,716.00	.00
32-250-63-63-9-320-72100	FICA	.00	.00	.00	.00	284.00	284.00	.00
Program 320 - Vehicle Operation Services Totals		\$4,000.00	\$4,000.00	\$0.00	\$0.00	\$4,000.00	\$4,000.00	\$0.00
Program 330 - Transportation Monitoring Svcs								
32-250-63-63-9-330-71172	Compensation-Bus Aides	.00	.00	4,000.00	4,000.00	.00	.00	.00
Program 330 - Transportation Monitoring Svcs Totals		\$0.00	\$0.00	\$4,000.00	\$4,000.00	\$0.00	\$0.00	\$0.00
Level 9 - District Wide Totals		\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00	\$0.00
Sub-Function 63 - Pupil Transportation Totals		\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00	\$0.00
Function 63 - Pupil Transportation Totals		\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00	\$0.00
Locations 250 - ESEA Title I Grant Totals		\$611,128.51	\$560,147.94	\$615,758.69	\$446,511.32	\$561,228.00	\$561,811.00	\$583.00
Locations 270 - ESEA II A Teacher Qual Grant								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 2 - Elementary								
Program 110 - Regular Instruction								
32-270-61-10-2-110-71120	Compensation-Instructional Salaries	6,400.00	6,400.00	5,440.00	5,760.00	33,600.00	13,600.00	(20,000.00)
32-270-61-10-2-110-71520	Compensation-Substitutes	4,570.79	10,956.39	.00	.00	.00	.00	.00
32-270-61-10-2-110-72100	FICA	839.29	969.26	416.16	440.64	2,571.00	1,040.00	(1,531.00)
32-270-61-10-2-110-73225	Professional Development - Conferences	47,875.54	53,734.66	31,633.81	27,987.24	42,496.00	65,516.00	23,020.00
32-270-61-10-2-110-75530	Travel - Other	.00	3,584.59	5,197.78	2,175.52	15,510.00	18,081.00	2,571.00
32-270-61-10-2-110-76115	Supplies - Training	1,477.81	447.65	99.75	332.01	5,969.00	8,056.00	2,087.00
Program 110 - Regular Instruction Totals		\$61,163.43	\$76,092.55	\$42,787.50	\$36,695.41	\$100,146.00	\$106,293.00	\$6,147.00
Level 2 - Elementary Totals		\$61,163.43	\$76,092.55	\$42,787.50	\$36,695.41	\$100,146.00	\$106,293.00	\$6,147.00

FY 25 Grant Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 32 - School Grants Fund								
EXPENSE								
Locations 270 - ESEA II A Teacher Qual Grant								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 3 - Secondary								
Program 110 - Regular Instruction								
32-270-61-10-3-110-71120	Compensation-Instructional Salaries	1,600.00	1,600.00	1,600.00	1,440.00	.00	.00	.00
32-270-61-10-3-110-71520	Compensation-Substitutes	1,487.01	8,805.00	.00	.00	.00	.00	.00
32-270-61-10-3-110-72100	FICA	236.16	786.98	122.40	110.16	.00	.00	.00
32-270-61-10-3-110-73225	Professional Development - Conferences	15,250.68	31,310.56	29,025.61	15,601.45	.00	.00	.00
32-270-61-10-3-110-75530	Travel - Other	110.00	2,646.28	2,135.89	480.84	.00	.00	.00
32-270-61-10-3-110-76115	Supplies - Training	233.48	764.03	553.86	471.02	.00	.00	.00
Program 110 - Regular Instruction Totals		\$18,917.33	\$45,912.85	\$33,437.76	\$18,103.47	\$0.00	\$0.00	\$0.00
Level 3 - Secondary Totals		\$18,917.33	\$45,912.85	\$33,437.76	\$18,103.47	\$0.00	\$0.00	\$0.00
Level 4 - Middle								
Program 110 - Regular Instruction								
32-270-61-10-4-110-71120	Compensation-Instructional Salaries	1,600.00	1,600.00	1,600.00	1,440.00	.00	.00	.00
32-270-61-10-4-110-71520	Compensation-Substitutes	2,340.63	4,620.00	.00	.00	.00	.00	.00
32-270-61-10-4-110-72100	FICA	301.49	475.83	122.40	110.16	.00	.00	.00
32-270-61-10-4-110-73225	Professional Development - Conferences	5,131.67	20,080.30	14,937.11	21,460.67	.00	.00	.00
32-270-61-10-4-110-75530	Travel - Other	.00	1,567.84	1,572.00	1,410.63	.00	.00	.00
32-270-61-10-4-110-76115	Supplies - Training	684.13	575.26	1,241.42	381.35	.00	.00	.00
Program 110 - Regular Instruction Totals		\$10,057.92	\$28,919.23	\$19,472.93	\$24,802.81	\$0.00	\$0.00	\$0.00
Level 4 - Middle Totals		\$10,057.92	\$28,919.23	\$19,472.93	\$24,802.81	\$0.00	\$0.00	\$0.00
Sub-Function 10 - Classroom Instruction Totals		\$90,138.68	\$150,924.63	\$95,698.19	\$79,601.69	\$100,146.00	\$106,293.00	\$6,147.00
Function 61 - Instruction Totals		\$90,138.68	\$150,924.63	\$95,698.19	\$79,601.69	\$100,146.00	\$106,293.00	\$6,147.00
Locations 270 - ESEA II A Teacher Qual Grant Totals		\$90,138.68	\$150,924.63	\$95,698.19	\$79,601.69	\$100,146.00	\$106,293.00	\$6,147.00

FY 25 Grant Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 32 - School Grants Fund								
EXPENSE								
Locations 280 - ESEA III A Grant								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 2 - Elementary								
Program 110 - Regular Instruction								
32-280-61-10-2-110-71120	Compensation-Instructional Salaries	14,022.57	10,993.00	15,217.00	4,375.00	15,371.00	18,299.00	2,928.00
32-280-61-10-2-110-71665	Bonus Payments To Teachers	774.00	.00	.00	.00	.00	.00	.00
32-280-61-10-2-110-72100	FICA	1,003.42	598.42	1,179.01	334.69	1,176.00	1,400.00	224.00
32-280-61-10-2-110-72220	VRS Hybrid Pension Contribution	851.72	1,824.20	.00	.00	.00	.00	.00
32-280-61-10-2-110-72300	Group Health and Dental Insurance	2,596.72	4,805.61	.00	.00	.00	.00	.00
32-280-61-10-2-110-72400	VRS Group Life Insurance	68.67	147.10	.00	.00	.00	.00	.00
32-280-61-10-2-110-72510	Hybrid Disability Insurance	12.19	26.10	.00	.00	.00	.00	.00
32-280-61-10-2-110-72750	VRS Retiree Health Care Credit	61.98	132.80	.00	.00	.00	.00	.00
32-280-61-10-2-110-76435	Supplies - Instructional	.00	.00	.00	6,800.08	.00	.00	.00
Program 110 - Regular Instruction Totals		\$19,391.27	\$18,527.23	\$16,396.01	\$11,509.77	\$16,547.00	\$19,699.00	\$3,152.00
Program 129 - Immigrant Children & Youth								
32-280-61-10-2-129-71120	Compensation-Instructional Salaries	1,640.00	610.00	430.00	.00	.00	.00	.00
32-280-61-10-2-129-72100	FICA	125.47	46.68	32.90	.00	.00	.00	.00
Program 129 - Immigrant Children & Youth Totals		\$1,765.47	\$656.68	\$462.90	\$0.00	\$0.00	\$0.00	\$0.00
Level 2 - Elementary Totals		\$21,156.74	\$19,183.91	\$16,858.91	\$11,509.77	\$16,547.00	\$19,699.00	\$3,152.00
Level 3 - Secondary								
Program 110 - Regular Instruction								
32-280-61-10-3-110-76435	Supplies - Instructional	.00	.00	.00	112.33	.00	.00	.00
Program 110 - Regular Instruction Totals		\$0.00	\$0.00	\$0.00	\$112.33	\$0.00	\$0.00	\$0.00
Level 3 - Secondary Totals		\$0.00	\$0.00	\$0.00	\$112.33	\$0.00	\$0.00	\$0.00

FY 25 Grant Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 32 - School Grants Fund								
EXPENSE								
Locations 280 - ESEA III A Grant								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 4 - Middle								
Program 110 - Regular Instruction								
32-280-61-10-4-110-76435	Supplies - Instructional	.00	.00	.00	69.34	.00	.00	.00
Program 110 - Regular Instruction Totals		\$0.00	\$0.00	\$0.00	\$69.34	\$0.00	\$0.00	\$0.00
Level 4 - Middle Totals		\$0.00	\$0.00	\$0.00	\$69.34	\$0.00	\$0.00	\$0.00
Sub-Function 10 - Classroom Instruction Totals		\$21,156.74	\$19,183.91	\$16,858.91	\$11,691.44	\$16,547.00	\$19,699.00	\$3,152.00
Function 61 - Instruction Totals		\$21,156.74	\$19,183.91	\$16,858.91	\$11,691.44	\$16,547.00	\$19,699.00	\$3,152.00
Locations 280 - ESEA III A Grant Totals		\$21,156.74	\$19,183.91	\$16,858.91	\$11,691.44	\$16,547.00	\$19,699.00	\$3,152.00
Locations 300 - Flow Thru Title VI B Grant								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 2 - Elementary								
Program 120 - Special Education								
32-300-61-10-2-120-71120	Compensation-Instructional Salaries	25,643.58	42,209.73	27,605.16	12,594.77	26,998.00	12,000.00	(14,998.00)
32-300-61-10-2-120-71151	Compensation-Instructional Asst	232,460.44	312,136.17	294,427.72	206,092.02	300,000.00	300,000.00	.00
32-300-61-10-2-120-71200	Compensation-OT	.00	.00	10.72	9.38	.00	.00	.00
32-300-61-10-2-120-71665	Bonus Payments To Teachers	21,672.00	.00	23,978.52	.00	.00	.00	.00
32-300-61-10-2-120-72100	FICA	20,030.94	25,610.61	25,412.22	16,430.04	25,016.00	22,340.00	(2,676.00)
32-300-61-10-2-120-72210	VRS Pension Contribution	8,608.56	5,899.06	127.86	4,372.86	7,500.00	5,760.00	(1,740.00)
32-300-61-10-2-120-72220	VRS Hybrid Pension Contribution	23,057.40	37,620.94	39,039.91	29,119.63	37,900.00	38,500.00	600.00
32-300-61-10-2-120-72300	Group Health and Dental Insurance	39,168.08	56,972.88	41,651.81	25,124.35	44,280.00	26,200.00	(18,080.00)
32-300-61-10-2-120-72400	VRS Group Life Insurance	2,686.64	3,608.25	3,515.91	3,070.76	3,860.00	4,050.00	190.00
32-300-61-10-2-120-72510	Hybrid Disability Insurance	387.41	581.40	677.42	415.18	620.00	620.00	.00
32-300-61-10-2-120-72750	VRS Retiree Health Care Credit	2,364.58	3,251.15	3,144.45	2,741.60	3,710.00	3,710.00	.00
32-300-61-10-2-120-72800	Termination Pay for Vac/Sick Leave	1,060.00	4,580.00	.00	.00	.00	.00	.00
32-300-61-10-2-120-73037	Contractual Services - Other	13,290.90	8,713.92	7,750.45	524.00	.00	.00	.00

FY 25 Grant Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 32 - School Grants Fund								
EXPENSE								
Locations 300 - Flow Thru Title VI B Grant								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 2 - Elementary								
Program 120 - Special Education								
32-300-61-10-2-120-73305	Set Aside Funds	.00	.00	.00	.00	4,800.00	4,800.00	.00
32-300-61-10-2-120-76435	Supplies - Instructional	5,217.23	3,234.85	4,091.50	.00	3,000.00	3,000.00	.00
Program 120 - Special Education Totals		<u>\$395,647.76</u>	<u>\$504,418.96</u>	<u>\$471,433.65</u>	<u>\$300,494.59</u>	<u>\$457,684.00</u>	<u>\$420,980.00</u>	<u>(\$36,704.00)</u>
Level 2 - Elementary Totals		<u>\$395,647.76</u>	<u>\$504,418.96</u>	<u>\$471,433.65</u>	<u>\$300,494.59</u>	<u>\$457,684.00</u>	<u>\$420,980.00</u>	<u>(\$36,704.00)</u>
Level 3 - Secondary								
Program 120 - Special Education								
32-300-61-10-3-120-71120	Compensation-Instructional Salaries	24,426.89	7,344.13	10,980.48	15,367.69	41,076.00	41,076.00	.00
32-300-61-10-3-120-71151	Compensation-Instructional Asst	51,030.25	43,165.66	71,193.41	49,938.81	45,950.00	67,800.00	21,850.00
32-300-61-10-3-120-71665	Bonus Payments To Teachers	4,644.00	.00	4,644.00	.00	.00	.00	.00
32-300-61-10-3-120-72100	FICA	6,011.95	4,006.00	6,610.23	4,816.96	4,277.00	5,186.00	909.00
32-300-61-10-3-120-72210	VRS Pension Contribution	6,123.34	7,157.60	8,183.50	3,823.13	8,555.00	5,040.00	(3,515.00)
32-300-61-10-3-120-72220	VRS Hybrid Pension Contribution	2,610.50	.00	3,352.66	5,646.96	.00	8,568.00	8,568.00
32-300-61-10-3-120-72300	Group Health and Dental Insurance	4,671.20	.00	18,571.84	21,608.85	.00	30,024.00	30,024.00
32-300-61-10-3-120-72400	VRS Group Life Insurance	704.20	577.10	930.10	763.55	570.00	1,080.00	510.00
32-300-61-10-3-120-72510	Hybrid Disability Insurance	37.39	.00	48.00	80.87	.00	128.00	128.00
32-300-61-10-3-120-72750	VRS Retiree Health Care Credit	635.80	521.10	839.90	689.48	623.00	982.00	359.00
32-300-61-10-3-120-72800	Termination Pay for Vac/Sick Leave	.00	.00	2,957.20	.00	.00	.00	.00
32-300-61-10-3-120-73037	Contractual Services - Other	3,377.90	2,610.39	3,261.86	174.67	.00	.00	.00
32-300-61-10-3-120-76435	Supplies - Instructional	.00	902.14	.00	.00	.00	.00	.00
Program 120 - Special Education Totals		<u>\$104,273.42</u>	<u>\$66,284.12</u>	<u>\$131,573.18</u>	<u>\$102,910.97</u>	<u>\$101,051.00</u>	<u>\$159,884.00</u>	<u>\$58,833.00</u>
Level 3 - Secondary Totals		<u>\$104,273.42</u>	<u>\$66,284.12</u>	<u>\$131,573.18</u>	<u>\$102,910.97</u>	<u>\$101,051.00</u>	<u>\$159,884.00</u>	<u>\$58,833.00</u>
Level 4 - Middle								
Program 120 - Special Education								
32-300-61-10-4-120-71120	Compensation-Instructional Salaries	165,779.66	167,047.38	152,314.72	170,600.85	115,589.00	115,589.00	.00

FY 25 Grant Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 32 - School Grants Fund								
EXPENSE								
Locations 300 - Flow Thru Title VI B Grant								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 4 - Middle								
Program 120 - Special Education								
32-300-61-10-4-120-71151	Compensation-Instructional Asst	56,573.64	64,958.20	73,160.89	70,467.87	55,440.00	55,440.00	.00
32-300-61-10-4-120-71665	Bonus Payments To Teachers	9,288.00	.00	3,870.00	.00	.00	.00	.00
32-300-61-10-4-120-72100	FICA	16,143.54	16,977.27	16,433.06	17,963.80	13,083.00	13,083.00	.00
32-300-61-10-4-120-72210	VRS Pension Contribution	15,774.23	17,231.20	19,847.20	26,403.90	17,350.00	17,350.00	.00
32-300-61-10-4-120-72220	VRS Hybrid Pension Contribution	18,330.17	18,317.30	13,797.18	19,730.73	19,610.00	19,610.00	.00
32-300-61-10-4-120-72300	Group Health and Dental Insurance	44,543.04	42,785.36	46,912.02	37,153.32	42,610.00	42,610.00	.00
32-300-61-10-4-120-72400	VRS Group Life Insurance	2,749.66	2,866.08	2,712.64	3,719.65	2,982.00	2,982.00	.00
32-300-61-10-4-120-72510	Hybrid Disability Insurance	262.48	262.28	197.51	282.57	290.00	290.00	.00
32-300-61-10-4-120-72750	VRS Retiree Health Care Credit	2,482.86	2,588.10	2,449.37	3,358.75	2,680.00	2,680.00	.00
32-300-61-10-4-120-72800	Termination Pay for Vac/Sick Leave	.00	.00	65.33	.00	.00	.00	.00
32-300-61-10-4-120-73037	Contractual Services - Other	4,268.75	4,130.99	873.34	174.66	.00	.00	.00
32-300-61-10-4-120-76435	Supplies - Instructional	1,020.87	.00	.00	.00	.00	.00	.00
Program 120 - Special Education Totals		\$337,216.90	\$337,164.16	\$332,633.26	\$349,856.10	\$269,634.00	\$269,634.00	\$0.00
Level 4 - Middle Totals		\$337,216.90	\$337,164.16	\$332,633.26	\$349,856.10	\$269,634.00	\$269,634.00	\$0.00
Sub-Function 10 - Classroom Instruction Totals		\$837,138.08	\$907,867.24	\$935,640.09	\$753,261.66	\$828,369.00	\$850,498.00	\$22,129.00
Function 61 - Instruction Totals		\$837,138.08	\$907,867.24	\$935,640.09	\$753,261.66	\$828,369.00	\$850,498.00	\$22,129.00
Locations 300 - Flow Thru Title VI B Grant Totals		\$837,138.08	\$907,867.24	\$935,640.09	\$753,261.66	\$828,369.00	\$850,498.00	\$22,129.00
Locations 310 - Perkins Vocational Ed Grant								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 3 - Secondary								
Program 130 - Vocational								
32-310-61-10-3-130-71120	Compensation-Instructional Salaries	2,814.05	1,284.63	1,497.82	.00	6,000.00	3,000.00	(3,000.00)

FY 25 Grant Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 32 - School Grants Fund								
EXPENSE								
Locations 310 - Perkins Vocational Ed Grant								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 3 - Secondary								
Program 130 - Vocational								
32-310-61-10-3-130-71665	Bonus Payments To Teachers	774.00	.00	.00	.00	.00	.00	.00
32-310-61-10-3-130-72100	FICA	274.48	98.27	114.55	.00	1,530.00	500.00	(1,030.00)
32-310-61-10-3-130-73037	Contractual Services - Other	8,637.41	24,419.86	26,390.08	24,156.70	24,695.00	21,246.00	(3,449.00)
32-310-61-10-3-130-75530	Travel - Other	.00	.00	315.00	438.00	.00	.00	.00
32-310-61-10-3-130-76435	Supplies - Instructional	29,248.19	19,020.21	25,205.01	33,112.33	23,555.00	33,751.00	10,196.00
Program 130 - Vocational Totals		\$41,748.13	\$44,822.97	\$53,522.46	\$57,707.03	\$55,780.00	\$58,497.00	\$2,717.00
Level 3 - Secondary Totals		\$41,748.13	\$44,822.97	\$53,522.46	\$57,707.03	\$55,780.00	\$58,497.00	\$2,717.00
Level 4 - Middle								
Program 130 - Vocational								
32-310-61-10-4-130-73037	Contractual Services - Other	423.50	.00	370.00	790.00	.00	.00	.00
32-310-61-10-4-130-76435	Supplies - Instructional	12,187.26	14,041.63	2,725.84	.00	.00	.00	.00
Program 130 - Vocational Totals		\$12,610.76	\$14,041.63	\$3,095.84	\$790.00	\$0.00	\$0.00	\$0.00
Level 4 - Middle Totals		\$12,610.76	\$14,041.63	\$3,095.84	\$790.00	\$0.00	\$0.00	\$0.00
Sub-Function 10 - Classroom Instruction Totals		\$54,358.89	\$58,864.60	\$56,618.30	\$58,497.03	\$55,780.00	\$58,497.00	\$2,717.00
Function 61 - Instruction Totals		\$54,358.89	\$58,864.60	\$56,618.30	\$58,497.03	\$55,780.00	\$58,497.00	\$2,717.00
Locations 310 - Perkins Vocational Ed Grant Totals		\$54,358.89	\$58,864.60	\$56,618.30	\$58,497.03	\$55,780.00	\$58,497.00	\$2,717.00
Locations 340 - School Security Grant								
Function 64 - Operation & Maintenance								
Sub-Function 64 - Operation & Maintenance								
Level 2 - Elementary								
Program 460 - Security Services								
32-340-64-64-2-460-73180	Repair/Maint - Other Contracted	.00	.00	2,180.41	.00	.00	.00	.00
32-340-64-64-2-460-73181	Repair/Maint - Other Contracted - Carver	.00	2,503.79	26,815.00	9,175.00	.00	.00	.00
32-340-64-64-2-460-73182	Repair/Maint - Other Contracted - West	16,999.00	12,518.94	.00	.00	.00	.00	.00

FY 25 Grant Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 32 - School Grants Fund								
EXPENSE								
Locations 340 - School Security Grant								
Function 64 - Operation & Maintenance								
Sub-Function 64 - Operation & Maintenance								
Level 2 - Elementary								
Program 460 - Security Services								
32-340-64-64-2-460-73183	Repair/Maint - Other Contracted - East	.00	.00	18,105.32	.00	.00	.00	.00
Program 460 - Security Services Totals		\$16,999.00	\$15,022.73	\$47,100.73	\$9,175.00	\$0.00	\$0.00	\$0.00
Program 461 - Security Services-Local Match								
32-340-64-64-2-461-73180	Repair/Maint - Other Contracted	.00	.00	.00	1,282.96	.00	.00	.00
Program 461 - Security Services-Local Match Totals		\$0.00	\$0.00	\$0.00	\$1,282.96	\$0.00	\$0.00	\$0.00
Level 2 - Elementary Totals		\$16,999.00	\$15,022.73	\$47,100.73	\$10,457.96	\$0.00	\$0.00	\$0.00
Level 3 - Secondary								
Program 460 - Security Services								
32-340-64-64-3-460-73180	Repair/Maint - Other Contracted	.00	17,761.27	4,753.60	.00	.00	.00	.00
Program 460 - Security Services Totals		\$0.00	\$17,761.27	\$4,753.60	\$0.00	\$0.00	\$0.00	\$0.00
Program 461 - Security Services-Local Match								
32-340-64-64-3-461-73180	Repair/Maint - Other Contracted	.00	.00	.00	28,839.00	.00	.00	.00
Program 461 - Security Services-Local Match Totals		\$0.00	\$0.00	\$0.00	\$28,839.00	\$0.00	\$0.00	\$0.00
Level 3 - Secondary Totals		\$0.00	\$17,761.27	\$4,753.60	\$28,839.00	\$0.00	\$0.00	\$0.00
Level 4 - Middle								
Program 460 - Security Services								
32-340-64-64-4-460-73180	Repair/Maint - Other Contracted	.00	6,523.79	35,647.84	33,150.00	.00	.00	.00
Program 460 - Security Services Totals		\$0.00	\$6,523.79	\$35,647.84	\$33,150.00	\$0.00	\$0.00	\$0.00
Level 4 - Middle Totals		\$0.00	\$6,523.79	\$35,647.84	\$33,150.00	\$0.00	\$0.00	\$0.00
Level 9 - District Wide								
Program 460 - Security Services								
32-340-64-64-9-460-78055	Technology Hardware	.00	51,257.04	.00	.00	.00	.00	.00
Program 460 - Security Services Totals		\$0.00	\$51,257.04	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 9 - District Wide Totals		\$0.00	\$51,257.04	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function 64 - Operation & Maintenance Totals		\$16,999.00	\$90,564.83	\$87,502.17	\$72,446.96	\$0.00	\$0.00	\$0.00

FY 25 Grant Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 32 - School Grants Fund								
EXPENSE								
Locations 340 - School Security Grant								
Function 64 - Operation & Maintenance Totals		\$16,999.00	\$90,564.83	\$87,502.17	\$72,446.96	\$0.00	\$0.00	\$0.00
Locations 340 - School Security Grant Totals		\$16,999.00	\$90,564.83	\$87,502.17	\$72,446.96	\$0.00	\$0.00	\$0.00
Locations 380 - Plugged In Virginia								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 7 - Adult								
Program 110 - Regular Instruction								
32-380-61-10-7-110-76435 Supplies - Instructional		.00	.00	16,265.69	.00	.00	.00	.00
Program 110 - Regular Instruction Totals		\$0.00	\$0.00	\$16,265.69	\$0.00	\$0.00	\$0.00	\$0.00
Level 7 - Adult Totals		\$0.00	\$0.00	\$16,265.69	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function 10 - Classroom Instruction Totals		\$0.00	\$0.00	\$16,265.69	\$0.00	\$0.00	\$0.00	\$0.00
Function 61 - Instruction Totals		\$0.00	\$0.00	\$16,265.69	\$0.00	\$0.00	\$0.00	\$0.00
Locations 380 - Plugged In Virginia Totals		\$0.00	\$0.00	\$16,265.69	\$0.00	\$0.00	\$0.00	\$0.00
Locations 400 - VA Preschool Initiative Grants								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 8 - Pre-K								
Program 180 - Pre-K Non- Sp Ed								
32-400-61-10-8-180-71120 Compensation-Instructional Salaries		89,130.90	116,434.05	158,384.46	228,991.85	282,219.00	301,914.00	19,695.00
32-400-61-10-8-180-71151 Compensation-Instructional Asst		.00	16,656.89	.00	51,276.81	19,381.00	40,224.00	20,843.00
32-400-61-10-8-180-71200 Compensation-OT		.00	.00	.00	47.32	.00	.00	.00
32-400-61-10-8-180-71665 Bonus Payments To Teachers		3,096.00	.00	6,192.00	.00	.00	.00	.00
32-400-61-10-8-180-72100 FICA		7,623.67	10,107.85	12,152.90	20,573.29	23,072.00	26,174.00	3,102.00
32-400-61-10-8-180-72210 VRS Pension Contribution		15,642.75	18,867.50	20,085.60	19,618.47	50,126.00	56,597.00	6,471.00
32-400-61-10-8-180-72220 VRS Hybrid Pension Contribution		.00	509.56	7,928.82	36,118.76	.00	.00	.00
32-400-61-10-8-180-72300 Group Health and Dental Insurance		5,069.08	8,533.04	27,333.41	47,866.91	48,042.00	60,401.00	12,359.00
32-400-61-10-8-180-72400 VRS Group Life Insurance		1,144.46	1,562.28	2,258.67	4,493.87	4,041.00	4,563.00	522.00
32-400-61-10-8-180-72510 Hybrid Disability Insurance		.00	7.30	113.58	517.31	.00	.00	.00
32-400-61-10-8-180-72750 VRS Retiree Health Care Credit		1,033.46	1,410.70	2,039.56	4,058.01	3,649.00	4,121.00	472.00

FY 25 Grant Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 32 - School Grants Fund								
EXPENSE								
Locations 400 - VA Preschool Initiative Grants								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 8 - Pre-K								
Program 180 - Pre-K Non- Sp Ed								
32-400-61-10-8-180-73037	Contractual Services - Other	3,975.89	1,900.00	.00	899.00	.00	.00	.00
32-400-61-10-8-180-73255	Professional Development	.00	3,218.80	.00	1,831.52	.00	.00	.00
32-400-61-10-8-180-76435	Supplies - Instructional	6,032.79	34,975.03	.00	.00	10,916.00	.00	(10,916.00)
32-400-61-10-8-180-78020	Furniture & Equipment >\$5,000	.00	.00	.00	27,606.60	.00	.00	.00
Program 180 - Pre-K Non- Sp Ed Totals		\$132,749.00	\$214,183.00	\$236,489.00	\$443,899.72	\$441,446.00	\$493,994.00	\$52,548.00
Level 8 - Pre-K Totals		\$132,749.00	\$214,183.00	\$236,489.00	\$443,899.72	\$441,446.00	\$493,994.00	\$52,548.00
Sub-Function 10 - Classroom Instruction Totals		\$132,749.00	\$214,183.00	\$236,489.00	\$443,899.72	\$441,446.00	\$493,994.00	\$52,548.00
Function 61 - Instruction Totals		\$132,749.00	\$214,183.00	\$236,489.00	\$443,899.72	\$441,446.00	\$493,994.00	\$52,548.00
Locations 400 - VA Preschool Initiative Grants Totals		\$132,749.00	\$214,183.00	\$236,489.00	\$443,899.72	\$441,446.00	\$493,994.00	\$52,548.00
Locations 410 - Health Profession Opportunity								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 7 - Adult								
Program 170 - Adult								
32-410-61-10-7-170-71120	Compensation-Instructional Salaries	8,325.00	275.00	.00	.00	.00	.00	.00
32-410-61-10-7-170-72100	FICA	636.86	21.04	.00	.00	.00	.00	.00
Program 170 - Adult Totals		\$8,961.86	\$296.04	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 7 - Adult Totals		\$8,961.86	\$296.04	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function 10 - Classroom Instruction Totals		\$8,961.86	\$296.04	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Function 61 - Instruction Totals		\$8,961.86	\$296.04	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Locations 410 - Health Profession Opportunity Totals		\$8,961.86	\$296.04	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

FY 25 Grant Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 32 - School Grants Fund								
EXPENSE								
Locations 420 - PBIS of the VTSS								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 2 - Elementary								
Program 110 - Regular Instruction								
32-420-61-10-2-110-71120	Compensation-Instructional Salaries	3,400.21	9,600.85	9,561.44	7,406.18	.00	.00	.00
32-420-61-10-2-110-72100	FICA	260.11	734.62	731.46	566.57	.00	.00	.00
32-420-61-10-2-110-75530	Travel - Other	.00	4,200.00	.00	256.32	.00	.00	.00
32-420-61-10-2-110-76435	Supplies - Instructional	3,708.09	442.34	3,976.79	3,319.52	.00	.00	.00
Program 110 - Regular Instruction Totals		\$7,368.41	\$14,977.81	\$14,269.69	\$11,548.59	\$0.00	\$0.00	\$0.00
Level 2 - Elementary Totals		\$7,368.41	\$14,977.81	\$14,269.69	\$11,548.59	\$0.00	\$0.00	\$0.00
Level 3 - Secondary								
Program 110 - Regular Instruction								
32-420-61-10-3-110-71120	Compensation-Instructional Salaries	.00	800.00	1,600.00	3,100.00	.00	.00	.00
32-420-61-10-3-110-72100	FICA	.00	61.20	122.40	237.15	.00	.00	.00
32-420-61-10-3-110-76435	Supplies - Instructional	.00	.00	205.80	1,126.60	.00	.00	.00
Program 110 - Regular Instruction Totals		\$0.00	\$861.20	\$1,928.20	\$4,463.75	\$0.00	\$0.00	\$0.00
Level 3 - Secondary Totals		\$0.00	\$861.20	\$1,928.20	\$4,463.75	\$0.00	\$0.00	\$0.00
Level 4 - Middle								
Program 110 - Regular Instruction								
32-420-61-10-4-110-71120	Compensation-Instructional Salaries	800.00	1,334.87	1,600.00	2,400.00	.00	.00	.00
32-420-61-10-4-110-72100	FICA	61.20	102.12	122.40	183.60	.00	.00	.00
32-420-61-10-4-110-73037	Contractual Services - Other	.00	500.00	.00	.00	.00	.00	.00
32-420-61-10-4-110-76435	Supplies - Instructional	10,665.51	2,186.21	33.66	359.29	.00	.00	.00
Program 110 - Regular Instruction Totals		\$11,526.71	\$4,123.20	\$1,756.06	\$2,942.89	\$0.00	\$0.00	\$0.00
Level 4 - Middle Totals		\$11,526.71	\$4,123.20	\$1,756.06	\$2,942.89	\$0.00	\$0.00	\$0.00
Sub-Function 10 - Classroom Instruction Totals		\$18,895.12	\$19,962.21	\$17,953.95	\$18,955.23	\$0.00	\$0.00	\$0.00
Function 61 - Instruction Totals		\$18,895.12	\$19,962.21	\$17,953.95	\$18,955.23	\$0.00	\$0.00	\$0.00
Locations 420 - PBIS of the VTSS Totals		\$18,895.12	\$19,962.21	\$17,953.95	\$18,955.23	\$0.00	\$0.00	\$0.00

FY 25 Grant Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 32 - School Grants Fund								
EXPENSE								
Locations 440 - Student Supp & Acad Achievement								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 2 - Elementary								
Program 110 - Regular Instruction								
32-440-61-10-2-110-76435	Supplies - Instructional	12,466.60	6,672.49	.00	.00	.00	.00	.00
Program 110 - Regular Instruction Totals		\$12,466.60	\$6,672.49	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 2 - Elementary Totals		\$12,466.60	\$6,672.49	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 4 - Middle								
Program 110 - Regular Instruction								
32-440-61-10-4-110-73037	Contractual Services - Other	17,001.52	32,923.06	23,940.33	16,039.00	24,601.00	40,643.00	16,042.00
32-440-61-10-4-110-76435	Supplies - Instructional	4,345.94	.00	12,249.15	28.47	12,354.00	.00	(12,354.00)
Program 110 - Regular Instruction Totals		\$21,347.46	\$32,923.06	\$36,189.48	\$16,067.47	\$36,955.00	\$40,643.00	\$3,688.00
Program 150 - Other								
32-440-61-10-4-150-71620	Compensation-Extracurricular Supplements	3,126.00	4,168.00	4,168.00	1,875.60	3,543.00	3,126.00	(417.00)
32-440-61-10-4-150-72100	FICA	239.10	318.80	318.80	143.46	271.00	239.00	(32.00)
Program 150 - Other Totals		\$3,365.10	\$4,486.80	\$4,486.80	\$2,019.06	\$3,814.00	\$3,365.00	(\$449.00)
Level 4 - Middle Totals		\$24,712.56	\$37,409.86	\$40,676.28	\$18,086.53	\$40,769.00	\$44,008.00	\$3,239.00
Sub-Function 10 - Classroom Instruction Totals		\$37,179.16	\$44,082.35	\$40,676.28	\$18,086.53	\$40,769.00	\$44,008.00	\$3,239.00
Function 61 - Instruction Totals		\$37,179.16	\$44,082.35	\$40,676.28	\$18,086.53	\$40,769.00	\$44,008.00	\$3,239.00
Locations 440 - Student Supp & Acad Achievement Totals		\$37,179.16	\$44,082.35	\$40,676.28	\$18,086.53	\$40,769.00	\$44,008.00	\$3,239.00
Locations 460 - Year Round School								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 6 - Summer								
Program 160 - Summer								
32-460-61-10-6-160-71120	Compensation-Instructional Salaries	34,000.00	.00	.00	.00	.00	.00	.00
32-460-61-10-6-160-72100	FICA	2,601.00	.00	.00	.00	.00	.00	.00
Program 160 - Summer Totals		\$36,601.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Program 161 - Summer Startup								
32-460-61-10-6-161-71120	Compensation-Instructional Salaries	3,456.00	109,626.07	.00	.00	.00	.00	.00

FY 25 Grant Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 32 - School Grants Fund								
EXPENSE								
Locations 460 - Year Round School								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 6 - Summer								
Program 161 - Summer Startup								
32-460-61-10-6-161-72100	FICA	264.39	9,836.70	.00	.00	.00	.00	.00
32-460-61-10-6-161-73037	Contractual Services - Other	1,612.50	11,615.89	.00	.00	.00	.00	.00
32-460-61-10-6-161-76435	Supplies - Instructional	58,353.66	106,179.64	.00	.00	.00	.00	.00
Program 161 - Summer Startup Totals		\$63,686.55	\$237,258.30	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Program 162 - Summer Startup Yr 2								
32-460-61-10-6-162-71120	Compensation-Instructional Salaries	.00	13,282.50	88,517.47	.00	.00	.00	.00
32-460-61-10-6-162-72100	FICA	.00	1,016.12	6,794.34	.00	.00	.00	.00
32-460-61-10-6-162-73037	Contractual Services - Other	.00	5,998.00	7,046.00	7,931.27	.00	.00	.00
32-460-61-10-6-162-76435	Supplies - Instructional	.00	92,864.48	76,549.82	.00	.00	.00	.00
Program 162 - Summer Startup Yr 2 Totals		\$0.00	\$113,161.10	\$178,907.63	\$7,931.27	\$0.00	\$0.00	\$0.00
Program 163 - Summer Startup Yr 3								
32-460-61-10-6-163-71120	Compensation-Instructional Salaries	.00	.00	18,216.25	83,583.75	.00	.00	.00
32-460-61-10-6-163-72100	FICA	.00	.00	1,393.59	6,394.11	.00	.00	.00
32-460-61-10-6-163-73037	Contractual Services - Other	.00	.00	4,006.50	10,993.50	.00	.00	.00
32-460-61-10-6-163-76435	Supplies - Instructional	.00	.00	112,420.90	51,744.89	.00	.00	.00
Program 163 - Summer Startup Yr 3 Totals		\$0.00	\$0.00	\$136,037.24	\$152,716.25	\$0.00	\$0.00	\$0.00
Program 164 - Summer Startup Yr 4								
32-460-61-10-6-164-71120	Compensation-Instructional Salaries	.00	.00	.00	8,605.00	.00	.00	.00
32-460-61-10-6-164-72100	FICA	.00	.00	.00	658.33	.00	.00	.00
32-460-61-10-6-164-73037	Contractual Services - Other	.00	.00	.00	4,740.73	.00	.00	.00
Program 164 - Summer Startup Yr 4 Totals		\$0.00	\$0.00	\$0.00	\$14,004.06	\$0.00	\$0.00	\$0.00

FY 25 Grant Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 32 - School Grants Fund								
EXPENSE								
Locations 460 - Year Round School								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 6 - Summer								
Program 168 - Extended School Year-Local Match								
32-460-61-10-6-168-71120	Compensation-Instructional Salaries	.00	.00	.00	56,188.66	.00	.00	.00
32-460-61-10-6-168-72100	FICA	.00	.00	.00	3,811.34	.00	.00	.00
Program 168 - Extended School Year-Local Match Totals		\$0.00	\$0.00	\$0.00	\$60,000.00	\$0.00	\$0.00	\$0.00
Level 6 - Summer Totals		\$100,287.55	\$350,419.40	\$314,944.87	\$234,651.58	\$0.00	\$0.00	\$0.00
Sub-Function 10 - Classroom Instruction Totals		\$100,287.55	\$350,419.40	\$314,944.87	\$234,651.58	\$0.00	\$0.00	\$0.00
Function 61 - Instruction Totals		\$100,287.55	\$350,419.40	\$314,944.87	\$234,651.58	\$0.00	\$0.00	\$0.00
Locations 460 - Year Round School Totals		\$100,287.55	\$350,419.40	\$314,944.87	\$234,651.58	\$0.00	\$0.00	\$0.00
Locations 470 - Reentry Employment Opportunity								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 7 - Adult								
Program 170 - Adult								
32-470-61-10-7-170-71120	Compensation-Instructional Salaries	806.25	.00	.00	.00	.00	.00	.00
32-470-61-10-7-170-72100	FICA	61.67	.00	.00	.00	.00	.00	.00
Program 170 - Adult Totals		\$867.92	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 7 - Adult Totals		\$867.92	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function 10 - Classroom Instruction Totals		\$867.92	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Function 61 - Instruction Totals		\$867.92	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Locations 470 - Reentry Employment Opportunity Totals		\$867.92	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Locations 480 - CARES Act								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 2 - Elementary								
Program 110 - Regular Instruction								
32-480-61-10-2-110-71520	Compensation-Substitutes	47,485.73	.00	.00	.00	.00	.00	.00

FY 25 Grant Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 32 - School Grants Fund								
EXPENSE								
Locations 480 - CARES Act								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 2 - Elementary								
Program 110 - Regular Instruction								
32-480-61-10-2-110-72100	FICA	3,632.63	.00	.00	.00	.00	.00	.00
32-480-61-10-2-110-76015	Allotment	886.45	.00	.00	.00	.00	.00	.00
32-480-61-10-2-110-76045	Furniture and Equip <\$5,000	14,919.40	36,091.09	.00	.00	.00	.00	.00
32-480-61-10-2-110-76365	Reading	82.67	.00	.00	.00	.00	.00	.00
32-480-61-10-2-110-76500	Supplies - Third Grade	18.00	.00	.00	.00	.00	.00	.00
32-480-61-10-2-110-76505	Supplies - Fourth Grade	39.96	.00	.00	.00	.00	.00	.00
32-480-61-10-2-110-76510	Supplies - Fifth Grade	90.94	.00	.00	.00	.00	.00	.00
Program 110 - Regular Instruction Totals		\$67,155.78	\$36,091.09	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Program 120 - Special Education								
32-480-61-10-2-120-71120	Compensation-Instructional Salaries	499.87	.00	.00	.00	.00	.00	.00
32-480-61-10-2-120-71146	Compensation - ELL	123.75	.00	.00	.00	.00	.00	.00
32-480-61-10-2-120-72100	FICA	47.71	.00	.00	.00	.00	.00	.00
Program 120 - Special Education Totals		\$671.33	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 2 - Elementary Totals		\$67,827.11	\$36,091.09	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 3 - Secondary								
Program 110 - Regular Instruction								
32-480-61-10-3-110-71120	Compensation-Instructional Salaries	15,211.02	.00	.00	.00	.00	.00	.00
32-480-61-10-3-110-71520	Compensation-Substitutes	4,269.23	.00	.00	.00	.00	.00	.00
32-480-61-10-3-110-72100	FICA	1,491.04	.00	.00	.00	.00	.00	.00
32-480-61-10-3-110-72220	VRS Hybrid Pension Contribution	2,143.98	.00	.00	.00	.00	.00	.00
32-480-61-10-3-110-72400	VRS Group Life Insurance	172.86	.00	.00	.00	.00	.00	.00
32-480-61-10-3-110-72510	Hybrid Disability Insurance	30.69	.00	.00	.00	.00	.00	.00

FY 25 Grant Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 32 - School Grants Fund								
EXPENSE								
Locations 480 - CARES Act								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 3 - Secondary								
Program 110 - Regular Instruction								
32-480-61-10-3-110-72750	VRS Retiree Health Care Credit	156.09	.00	.00	.00	.00	.00	.00
32-480-61-10-3-110-76015	Allotment	3,660.77	.00	.00	.00	.00	.00	.00
32-480-61-10-3-110-76170	Band	12.99	.00	.00	.00	.00	.00	.00
32-480-61-10-3-110-76530	Computer Supplies	.00	1,197.00	.00	.00	.00	.00	.00
Program 110 - Regular Instruction Totals		\$27,148.67	\$1,197.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Program 120 - Special Education								
32-480-61-10-3-120-71146	Compensation - ELL	236.25	.00	.00	.00	.00	.00	.00
32-480-61-10-3-120-72100	FICA	18.07	.00	.00	.00	.00	.00	.00
32-480-61-10-3-120-76431	Special Ed - General	96.65	.00	.00	.00	.00	.00	.00
Program 120 - Special Education Totals		\$350.97	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Program 150 - Other								
32-480-61-10-3-150-76030	Athletics/Athletic Equipment <\$5,000	6,981.01	.00	.00	.00	.00	.00	.00
Program 150 - Other Totals		\$6,981.01	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 3 - Secondary Totals		\$34,480.65	\$1,197.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 4 - Middle								
Program 110 - Regular Instruction								
32-480-61-10-4-110-71520	Compensation-Substitutes	660.02	.00	.00	.00	.00	.00	.00
32-480-61-10-4-110-71522	Compensation-REWIP Retirees	61.40	.00	.00	.00	.00	.00	.00
32-480-61-10-4-110-72100	FICA	55.19	.00	.00	.00	.00	.00	.00
32-480-61-10-4-110-76015	Allotment	425.80	.00	.00	.00	.00	.00	.00
32-480-61-10-4-110-76135	Art Supplies and Equipment <\$5,000	179.49	.00	.00	.00	.00	.00	.00
Program 110 - Regular Instruction Totals		\$1,381.90	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

FY 25 Grant Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 32 - School Grants Fund								
EXPENSE								
Locations 480 - CARES Act								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 4 - Middle								
Program 120 - Special Education								
32-480-61-10-4-120-71146	Compensation - ELL	123.75	.00	.00	.00	.00	.00	.00
32-480-61-10-4-120-72100	FICA	9.47	.00	.00	.00	.00	.00	.00
Program 120 - Special Education Totals		\$133.22	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 4 - Middle Totals		\$1,515.12	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function 10 - Classroom Instruction Totals		\$103,822.88	\$37,288.09	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function 21 - Student Guidance								
Level 2 - Elementary								
Program 110 - Regular Instruction								
32-480-61-21-2-110-76195	Career Education	103.84	.00	.00	.00	.00	.00	.00
32-480-61-21-2-110-76285	Guidance	163.87	.00	.00	.00	.00	.00	.00
Program 110 - Regular Instruction Totals		\$267.71	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 2 - Elementary Totals		\$267.71	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function 21 - Student Guidance Totals		\$267.71	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function 41 - Admin. Principals Office								
Level 2 - Elementary								
Program 110 - Regular Instruction								
32-480-61-41-2-110-73160	Repair/Maint - School Office Equipment	59.49	.00	.00	.00	.00	.00	.00
Program 110 - Regular Instruction Totals		\$59.49	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 2 - Elementary Totals		\$59.49	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 3 - Secondary								
Program 110 - Regular Instruction								
32-480-61-41-3-110-76230	Commencement	4,375.00	.00	.00	.00	.00	.00	.00
Program 110 - Regular Instruction Totals		\$4,375.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 3 - Secondary Totals		\$4,375.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function 41 - Admin. Principals Office Totals		\$4,434.49	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Function 61 - Instruction Totals		\$108,525.08	\$37,288.09	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

FY 25 Grant Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 32 - School Grants Fund								
EXPENSE								
Locations 480 - CARES Act								
Function 62 - Administration, Attend. & Health								
Sub-Function 62 - Admin, Attend. & Health								
Level 9 - District Wide								
Program 211 - Board Services								
32-480-62-62-9-211-75802	Dues	.00	5,000.00	.00	.00	.00	.00	.00
	Program 211 - Board Services Totals	\$0.00	\$5,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Program 222 - Health Services								
32-480-62-62-9-222-71131	Compensation-School Nurses	38,321.98	25,384.16	.00	.00	.00	.00	.00
32-480-62-62-9-222-72100	FICA	2,936.26	1,945.72	.00	.00	.00	.00	.00
32-480-62-62-9-222-72210	VRS Pension Contribution	4,843.80	4,496.55	.00	.00	.00	.00	.00
32-480-62-62-9-222-72300	Group Health and Dental Insurance	265.60	166.00	.00	.00	.00	.00	.00
32-480-62-62-9-222-72400	VRS Group Life Insurance	390.54	362.55	.00	.00	.00	.00	.00
32-480-62-62-9-222-72750	VRS Retiree Health Care Credit	352.62	327.35	.00	.00	.00	.00	.00
32-480-62-62-9-222-73115	Printing Services	72.00	360.00	.00	.00	.00	.00	.00
32-480-62-62-9-222-76100	Supplies - Nursing	681.80	.00	.00	.00	.00	.00	.00
	Program 222 - Health Services Totals	\$47,864.60	\$33,042.33	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Level 9 - District Wide Totals	\$47,864.60	\$38,042.33	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Sub-Function 62 - Admin, Attend. & Health Totals	\$47,864.60	\$38,042.33	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Function 62 - Administration, Attend. & Health Totals	\$47,864.60	\$38,042.33	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Function 63 - Pupil Transportation								
Sub-Function 63 - Pupil Transportation								
Level 9 - District Wide								
Program 320 - Vehicle Operation Services								
32-480-63-63-9-320-71170	Compensation-Bus Drivers	15,245.09	6,989.22	.00	.00	.00	.00	.00
32-480-63-63-9-320-72100	FICA	1,131.76	506.15	.00	.00	.00	.00	.00
32-480-63-63-9-320-72220	VRS Hybrid Pension Contribution	146.08	184.92	.00	.00	.00	.00	.00
32-480-63-63-9-320-72300	Group Health and Dental Insurance	4,303.51	3,668.60	.00	.00	.00	.00	.00
32-480-63-63-9-320-72400	VRS Group Life Insurance	85.13	107.76	.00	.00	.00	.00	.00

FY 25 Grant Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 32 - School Grants Fund								
EXPENSE								
Locations 480 - CARES Act								
Function 63 - Pupil Transportation								
Sub-Function 63 - Pupil Transportation								
Level 9 - District Wide								
Program 320 - Vehicle Operation Services								
32-480-63-63-9-320-72510	Hybrid Disability Insurance	33.54	42.48	.00	.00	.00	.00	.00
32-480-63-63-9-320-72750	VRS Retiree Health Care Credit	43.20	90.90	.00	.00	.00	.00	.00
32-480-63-63-9-320-76110	Supplies - Operational	4,153.36	345.76	.00	.00	.00	.00	.00
Program 320 - Vehicle Operation Services Totals		\$25,141.67	\$11,935.79	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Program 330 - Transportation Monitoring Svcs								
32-480-63-63-9-330-71520	Compensation-Substitutes	171.74	.00	.00	.00	.00	.00	.00
32-480-63-63-9-330-72100	FICA	13.13	.00	.00	.00	.00	.00	.00
Program 330 - Transportation Monitoring Svcs Totals		\$184.87	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 9 - District Wide Totals		\$25,326.54	\$11,935.79	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function 63 - Pupil Transportation Totals		\$25,326.54	\$11,935.79	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Function 63 - Pupil Transportation Totals		\$25,326.54	\$11,935.79	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Function 64 - Operation & Maintenance								
Sub-Function 64 - Operation & Maintenance								
Level 9 - District Wide								
Program 420 - Building Services								
32-480-64-64-9-420-71190	Compensation-Custodians	15,671.38	15,799.51	.00	.00	.00	.00	.00
32-480-64-64-9-420-71200	Compensation-OT	247.11	281.84	.00	.00	.00	.00	.00
32-480-64-64-9-420-72100	FICA	984.35	969.35	.00	.00	.00	.00	.00
32-480-64-64-9-420-72220	VRS Hybrid Pension Contribution	429.91	552.72	.00	.00	.00	.00	.00
32-480-64-64-9-420-72300	Group Health and Dental Insurance	4,067.63	4,931.20	.00	.00	.00	.00	.00
32-480-64-64-9-420-72400	VRS Group Life Insurance	172.40	211.60	.00	.00	.00	.00	.00
32-480-64-64-9-420-72510	Hybrid Disability Insurance	67.95	83.36	.00	.00	.00	.00	.00

FY 25 Grant Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 32 - School Grants Fund								
EXPENSE								
Locations 480 - CARES Act								
Function 64 - Operation & Maintenance								
Sub-Function 64 - Operation & Maintenance								
Level 9 - District Wide								
Program 420 - Building Services								
32-480-64-64-9-420-72750	VRS Retiree Health Care Credit	87.48	178.40	.00	.00	.00	.00	.00
32-480-64-64-9-420-73180	Repair/Maint - Other Contracted	180.00	.00	.00	.00	.00	.00	.00
32-480-64-64-9-420-74900	Building Maintenance -City	11,137.80	.00	.00	.00	.00	.00	.00
32-480-64-64-9-420-76055	Machines, Equipment and Tools <\$5,000	4,942.74	.00	.00	.00	.00	.00	.00
32-480-64-64-9-420-76110	Supplies - Operational	78,800.38	19,567.26	.00	.00	.00	.00	.00
Program 420 - Building Services Totals		\$116,789.13	\$42,575.24	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 9 - District Wide Totals		\$116,789.13	\$42,575.24	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function 64 - Operation & Maintenance Totals		\$116,789.13	\$42,575.24	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Function 64 - Operation & Maintenance Totals		\$116,789.13	\$42,575.24	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Function 68 - Technology								
Sub-Function 21 - Student Guidance								
Level 9 - District Wide								
Program 800 - Technology								
32-480-68-21-9-800-73205	Software Licensing Fees	.00	19,500.00	.00	.00	.00	.00	.00
Program 800 - Technology Totals		\$0.00	\$19,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 9 - District Wide Totals		\$0.00	\$19,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function 21 - Student Guidance Totals		\$0.00	\$19,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Function 68 - Technology Totals		\$0.00	\$19,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Locations 480 - CARES Act Totals		\$298,505.35	\$149,341.45	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

FY 25 Grant Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 32 - School Grants Fund								
EXPENSE								
Locations 490 - Coronavirus Relief (CRF) 21.019								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 2 - Elementary								
Program 110 - Regular Instruction								
32-490-61-10-2-110-71151	Compensation-Instructional Asst	1,054.81	.00	.00	.00	.00	.00	.00
32-490-61-10-2-110-71520	Compensation-Substitutes	22,640.94	.00	.00	.00	.00	.00	.00
32-490-61-10-2-110-71522	Compensation-REWIP Retirees	4,221.93	.00	.00	.00	.00	.00	.00
32-490-61-10-2-110-72100	FICA	2,083.93	.00	.00	.00	.00	.00	.00
32-490-61-10-2-110-72600	Unemployment Compensation	2,771.53	.00	.00	.00	.00	.00	.00
32-490-61-10-2-110-73154	Repair & Maint - PE Equipment	43.20	.00	.00	.00	.00	.00	.00
32-490-61-10-2-110-76015	Allotment	13,695.15	.00	.00	.00	.00	.00	.00
32-490-61-10-2-110-76045	Furniture and Equip <\$5,000	7,272.54	.00	.00	.00	.00	.00	.00
32-490-61-10-2-110-76135	Art Supplies and Equipment <\$5,000	44.99	.00	.00	.00	.00	.00	.00
32-490-61-10-2-110-76250	Enrichment	1,084.98	.00	.00	.00	.00	.00	.00
32-490-61-10-2-110-76360	Physical Education	146.51	.00	.00	.00	.00	.00	.00
32-490-61-10-2-110-76365	Reading	223.62	.00	.00	.00	.00	.00	.00
32-490-61-10-2-110-76485	Supplies - Kindergarten	87.29	.00	.00	.00	.00	.00	.00
32-490-61-10-2-110-76490	Supplies - First Grade	393.51	.00	.00	.00	.00	.00	.00
32-490-61-10-2-110-76495	Supplies - Second Grade	325.62	.00	.00	.00	.00	.00	.00
32-490-61-10-2-110-76500	Supplies - Third Grade	146.27	.00	.00	.00	.00	.00	.00
32-490-61-10-2-110-76505	Supplies - Fourth Grade	119.39	.00	.00	.00	.00	.00	.00
32-490-61-10-2-110-76510	Supplies - Fifth Grade	100.90	.00	.00	.00	.00	.00	.00
Program 110 - Regular Instruction Totals		\$56,457.11	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Program 115 - Testing								
32-490-61-10-2-115-76455	Testing Materials-Assessment	47.40	.00	.00	.00	.00	.00	.00
Program 115 - Testing Totals		\$47.40	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

FY 25 Grant Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 32 - School Grants Fund								
EXPENSE								
Locations 490 - Coronavirus Relief (CRF) 21.019								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 2 - Elementary								
Program 120 - Special Education								
32-490-61-10-2-120-71146	Compensation - ELL	2,880.00	.00	.00	.00	.00	.00	.00
32-490-61-10-2-120-72100	FICA	220.33	.00	.00	.00	.00	.00	.00
32-490-61-10-2-120-72600	Unemployment Compensation	1,166.64	.00	.00	.00	.00	.00	.00
32-490-61-10-2-120-76390	Sp Ed LD	50.00	.00	.00	.00	.00	.00	.00
32-490-61-10-2-120-76410	Sp Ed ID	25.00	.00	.00	.00	.00	.00	.00
Program 120 - Special Education Totals		\$4,341.97	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Program 140 - Gifted								
32-490-61-10-2-140-76280	Gifted	361.22	.00	.00	.00	.00	.00	.00
Program 140 - Gifted Totals		\$361.22	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 2 - Elementary Totals		\$61,207.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 3 - Secondary								
Program 110 - Regular Instruction								
32-490-61-10-3-110-71520	Compensation-Substitutes	13,396.56	.00	.00	.00	.00	.00	.00
32-490-61-10-3-110-71522	Compensation-REWIP Retirees	7,027.67	.00	.00	.00	.00	.00	.00
32-490-61-10-3-110-72100	FICA	1,562.44	.00	.00	.00	.00	.00	.00
32-490-61-10-3-110-72600	Unemployment Compensation	1,931.20	.00	.00	.00	.00	.00	.00
32-490-61-10-3-110-76015	Allotment	5,705.55	.00	.00	.00	.00	.00	.00
Program 110 - Regular Instruction Totals		\$29,623.42	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Program 120 - Special Education								
32-490-61-10-3-120-71146	Compensation - ELL	1,125.00	.00	.00	.00	.00	.00	.00
32-490-61-10-3-120-72100	FICA	86.06	.00	.00	.00	.00	.00	.00
32-490-61-10-3-120-76431	Special Ed - General	399.95	.00	.00	.00	.00	.00	.00
Program 120 - Special Education Totals		\$1,611.01	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

FY 25 Grant Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 32 - School Grants Fund								
EXPENSE								
Locations 490 - Coronavirus Relief (CRF) 21.019								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 3 - Secondary								
Program 150 - Other								
32-490-61-10-3-150-72600	Unemployment Compensation	226.04	.00	.00	.00	.00	.00	.00
Program 150 - Other Totals		\$226.04	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 3 - Secondary Totals		\$31,460.47	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 4 - Middle								
Program 110 - Regular Instruction								
32-490-61-10-4-110-71151	Compensation-Instructional Asst	215.66	.00	.00	.00	.00	.00	.00
32-490-61-10-4-110-71520	Compensation-Substitutes	5,424.25	.00	.00	.00	.00	.00	.00
32-490-61-10-4-110-71522	Compensation-REWIP Retirees	813.84	.00	.00	.00	.00	.00	.00
32-490-61-10-4-110-72100	FICA	493.72	.00	.00	.00	.00	.00	.00
32-490-61-10-4-110-72600	Unemployment Compensation	12.08	.00	.00	.00	.00	.00	.00
32-490-61-10-4-110-73150	Repair/Maint - Math	1,039.97	.00	.00	.00	.00	.00	.00
32-490-61-10-4-110-76015	Allotment	3,181.17	.00	.00	.00	.00	.00	.00
Program 110 - Regular Instruction Totals		\$11,180.69	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Program 120 - Special Education								
32-490-61-10-4-120-71146	Compensation - ELL	776.25	.00	.00	.00	.00	.00	.00
32-490-61-10-4-120-71151	Compensation-Instructional Asst	15.94	.00	.00	.00	.00	.00	.00
32-490-61-10-4-120-72100	FICA	60.60	.00	.00	.00	.00	.00	.00
32-490-61-10-4-120-72600	Unemployment Compensation	455.90	.00	.00	.00	.00	.00	.00
Program 120 - Special Education Totals		\$1,308.69	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 4 - Middle Totals		\$12,489.38	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

FY 25 Grant Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 32 - School Grants Fund								
EXPENSE								
Locations 490 - Coronavirus Relief (CRF) 21.019								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 7 - Adult								
Program 170 - Adult								
32-490-61-10-7-170-72600	Unemployment Compensation	682.30	.00	.00	.00	.00	.00	.00
Program 170 - Adult Totals		\$682.30	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 7 - Adult Totals		\$682.30	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 8 - Pre-K								
Program 180 - Pre-K Non- Sp Ed								
32-490-61-10-8-180-76435	Supplies - Instructional	82.95	.00	.00	.00	.00	.00	.00
Program 180 - Pre-K Non- Sp Ed Totals		\$82.95	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 8 - Pre-K Totals		\$82.95	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function 10 - Classroom Instruction Totals		\$105,922.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function 21 - Student Guidance								
Level 2 - Elementary								
Program 110 - Regular Instruction								
32-490-61-21-2-110-76285	Guidance	39.00	.00	.00	.00	.00	.00	.00
Program 110 - Regular Instruction Totals		\$39.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 2 - Elementary Totals		\$39.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function 21 - Student Guidance Totals		\$39.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function 23 - Student- Homebound								
Level 3 - Secondary								
Program 124 - Homebound								
32-490-61-23-3-124-71200	Compensation-OT	27.00	.00	.00	.00	.00	.00	.00
32-490-61-23-3-124-72100	FICA	2.07	.00	.00	.00	.00	.00	.00
Program 124 - Homebound Totals		\$29.07	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 3 - Secondary Totals		\$29.07	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function 23 - Student- Homebound Totals		\$29.07	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

FY 25 Grant Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 32 - School Grants Fund								
EXPENSE								
Locations 490 - Coronavirus Relief (CRF) 21.019								
Function 61 - Instruction								
Sub-Function 31 - Instr. Sup. - Improve. of Instr.								
Level 2 - Elementary								
Program 110 - Regular Instruction								
32-490-61-31-2-110-73245	Professional Development - Tuition Assistance	80.88	.00	.00	.00	.00	.00	.00
Program 110 - Regular Instruction Totals		\$80.88	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 2 - Elementary Totals		\$80.88	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 7 - Adult								
Program 170 - Adult								
32-490-61-31-7-170-71522	Compensation-REWIP Retirees	62.82	.00	.00	.00	.00	.00	.00
32-490-61-31-7-170-72100	FICA	4.81	.00	.00	.00	.00	.00	.00
Program 170 - Adult Totals		\$67.63	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 7 - Adult Totals		\$67.63	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function 31 - Instr. Sup. - Improve. of Instr. Totals		\$148.51	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function 32 - Instr. Sup. - Media Services								
Level 2 - Elementary								
Program 110 - Regular Instruction								
32-490-61-32-2-110-73130	Repair/Maint - Audio/Visual	461.63	.00	.00	.00	.00	.00	.00
32-490-61-32-2-110-76155	Audio Visual Media	1,089.89	.00	.00	.00	.00	.00	.00
32-490-61-32-2-110-76325	Library Books and Supplies	1,423.58	.00	.00	.00	.00	.00	.00
Program 110 - Regular Instruction Totals		\$2,975.10	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 2 - Elementary Totals		\$2,975.10	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 4 - Middle								
Program 110 - Regular Instruction								
32-490-61-32-4-110-71152	Compensation - Media Clerk	446.46	.00	.00	.00	.00	.00	.00
32-490-61-32-4-110-72100	FICA	34.15	.00	.00	.00	.00	.00	.00
Program 110 - Regular Instruction Totals		\$480.61	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 4 - Middle Totals		\$480.61	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function 32 - Instr. Sup. - Media Services Totals		\$3,455.71	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

FY 25 Grant Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 32 - School Grants Fund								
EXPENSE								
Locations 490 - Coronavirus Relief (CRF) 21.019								
Function 61 - Instruction								
Sub-Function 41 - Admin. Principals Office								
Level 2 - Elementary								
Program 110 - Regular Instruction								
32-490-61-41-2-110-71520	Compensation-Substitutes	19.19	.00	.00	.00	.00	.00	.00
32-490-61-41-2-110-72100	FICA	1.47	.00	.00	.00	.00	.00	.00
Program 110 - Regular Instruction Totals		\$20.66	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 2 - Elementary Totals		\$20.66	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 3 - Secondary								
Program 110 - Regular Instruction								
32-490-61-41-3-110-71150	Compensation-Clerical	1,405.02	.00	.00	.00	.00	.00	.00
32-490-61-41-3-110-72100	FICA	107.48	.00	.00	.00	.00	.00	.00
32-490-61-41-3-110-75201	Postage-Student Mailings	900.00	.00	.00	.00	.00	.00	.00
Program 110 - Regular Instruction Totals		\$2,412.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 3 - Secondary Totals		\$2,412.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 4 - Middle								
Program 110 - Regular Instruction								
32-490-61-41-4-110-71520	Compensation-Substitutes	21.37	.00	.00	.00	.00	.00	.00
Program 110 - Regular Instruction Totals		\$21.37	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 4 - Middle Totals		\$21.37	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function 41 - Admin. Principals Office Totals		\$2,454.53	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Function 61 - Instruction Totals		\$112,049.62	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Function 62 - Administration, Attend. & Health								
Sub-Function 62 - Admin, Attend. & Health								
Level 9 - District Wide								
Program 212 - Exec Admin Services								
32-490-62-62-9-212-73115	Printing Services	5,031.00	.00	.00	.00	.00	.00	.00
32-490-62-62-9-212-76105	Supplies - Office	155.50	.00	.00	.00	.00	.00	.00
Program 212 - Exec Admin Services Totals		\$5,186.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

FY 25 Grant Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 32 - School Grants Fund								
EXPENSE								
Locations 490 - Coronavirus Relief (CRF) 21.019								
Function 62 - Administration, Attend. & Health								
Sub-Function 62 - Admin, Attend. & Health								
Level 9 - District Wide								
Program 216 - Fiscal Services								
32-490-62-62-9-216-75513	Travel-Director of Business	19.99	.00	.00	.00	.00	.00	.00
Program 216 - Fiscal Services Totals		\$19.99	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Program 222 - Health Services								
32-490-62-62-9-222-71131	Compensation-School Nurses	24,401.07	.00	.00	.00	.00	.00	.00
32-490-62-62-9-222-71520	Compensation-Substitutes	195.12	.00	.00	.00	.00	.00	.00
32-490-62-62-9-222-71665	Bonus Payments To Teachers	2,322.00	.00	.00	.00	.00	.00	.00
32-490-62-62-9-222-72100	FICA	2,056.20	.00	.00	.00	.00	.00	.00
32-490-62-62-9-222-72210	VRS Pension Contribution	2,997.88	.00	.00	.00	.00	.00	.00
32-490-62-62-9-222-72300	Group Health and Dental Insurance	139.76	.00	.00	.00	.00	.00	.00
32-490-62-62-9-222-72400	VRS Group Life Insurance	241.72	.00	.00	.00	.00	.00	.00
32-490-62-62-9-222-72750	VRS Retiree Health Care Credit	218.24	.00	.00	.00	.00	.00	.00
32-490-62-62-9-222-73115	Printing Services	295.00	.00	.00	.00	.00	.00	.00
32-490-62-62-9-222-76045	Furniture and Equip <\$5,000	439.98	.00	.00	.00	.00	.00	.00
32-490-62-62-9-222-76100	Supplies - Nursing	17,807.53	.00	.00	.00	.00	.00	.00
32-490-62-62-9-222-76460	Testing Materials-Attend and Health	14,450.00	.00	.00	.00	.00	.00	.00
Program 222 - Health Services Totals		\$65,564.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 9 - District Wide Totals		\$70,770.99	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function 62 - Admin, Attend. & Health Totals		\$70,770.99	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Function 62 - Administration, Attend. & Health Totals		\$70,770.99	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

FY 25 Grant Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 32 - School Grants Fund								
EXPENSE								
Locations 490 - Coronavirus Relief (CRF) 21.019								
Function 63 - Pupil Transportation								
Sub-Function 63 - Pupil Transportation								
Level 9 - District Wide								
Program 310 - Transportation Mgmt and Dir								
32-490-63-63-9-310-76045	Furniture and Equip <\$5,000	3,500.00	.00	.00	.00	.00	.00	.00
Program 310 - Transportation Mgmt and Dir Totals		\$3,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Program 320 - Vehicle Operation Services								
32-490-63-63-9-320-71170	Compensation-Bus Drivers	12,013.23	.00	.00	.00	.00	.00	.00
32-490-63-63-9-320-71174	Compensation-Substitute Bus Drivers	929.91	.00	.00	.00	.00	.00	.00
32-490-63-63-9-320-71665	Bonus Payments To Teachers	1,548.00	.00	.00	.00	.00	.00	.00
32-490-63-63-9-320-72100	FICA	1,108.65	.00	.00	.00	.00	.00	.00
32-490-63-63-9-320-72220	VRS Hybrid Pension Contribution	69.14	.00	.00	.00	.00	.00	.00
32-490-63-63-9-320-72300	Group Health and Dental Insurance	139.76	.00	.00	.00	.00	.00	.00
32-490-63-63-9-320-72400	VRS Group Life Insurance	40.28	.00	.00	.00	.00	.00	.00
32-490-63-63-9-320-72510	Hybrid Disability Insurance	15.88	.00	.00	.00	.00	.00	.00
32-490-63-63-9-320-72600	Unemployment Compensation	1,918.50	.00	.00	.00	.00	.00	.00
32-490-63-63-9-320-72750	VRS Retiree Health Care Credit	20.44	.00	.00	.00	.00	.00	.00
32-490-63-63-9-320-76110	Supplies - Operational	4,809.88	.00	.00	.00	.00	.00	.00
Program 320 - Vehicle Operation Services Totals		\$22,613.67	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Program 330 - Transportation Monitoring Svcs								
32-490-63-63-9-330-71172	Compensation-Bus Aides	31.29	.00	.00	.00	.00	.00	.00
32-490-63-63-9-330-71520	Compensation-Substitutes	498.03	.00	.00	.00	.00	.00	.00
32-490-63-63-9-330-72100	FICA	40.49	.00	.00	.00	.00	.00	.00
32-490-63-63-9-330-72600	Unemployment Compensation	37.50	.00	.00	.00	.00	.00	.00
Program 330 - Transportation Monitoring Svcs Totals		\$607.31	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

FY 25 Grant Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 32 - School Grants Fund								
EXPENSE								
Locations 490 - Coronavirus Relief (CRF) 21.019								
Function 63 - Pupil Transportation								
Sub-Function 63 - Pupil Transportation								
Level 9 - District Wide								
Program 350 - Bus Regular Purchases								
32-490-63-63-9-350-78030	School Buses and Other Vehicles	189,393.00	.00	.00	.00	.00	.00	.00
Program 350 - Bus Regular Purchases		\$189,393.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Totals		\$216,113.98	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 9 - District Wide Totals		\$216,113.98	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function 63 - Pupil Transportation Totals		\$216,113.98	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Function 63 - Pupil Transportation Totals		\$216,113.98	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Function 64 - Operation & Maintenance								
Sub-Function 64 - Operation & Maintenance								
Level 9 - District Wide								
Program 420 - Building Services								
32-490-64-64-9-420-71190	Compensation-Custodians	16,225.71	.00	.00	.00	.00	.00	.00
32-490-64-64-9-420-71200	Compensation-OT	31.89	.00	.00	.00	.00	.00	.00
32-490-64-64-9-420-71520	Compensation-Substitutes	1,004.29	.00	.00	.00	.00	.00	.00
32-490-64-64-9-420-71665	Bonus Payments To Teachers	3,096.00	.00	.00	.00	.00	.00	.00
32-490-64-64-9-420-72100	FICA	1,202.41	.00	.00	.00	.00	.00	.00
32-490-64-64-9-420-72220	VRS Hybrid Pension Contribution	359.02	.00	.00	.00	.00	.00	.00
32-490-64-64-9-420-72300	Group Health and Dental Insurance	4,388.12	.00	.00	.00	.00	.00	.00
32-490-64-64-9-420-72400	VRS Group Life Insurance	170.55	.00	.00	.00	.00	.00	.00
32-490-64-64-9-420-72510	Hybrid Disability Insurance	67.21	.00	.00	.00	.00	.00	.00
32-490-64-64-9-420-72750	VRS Retiree Health Care Credit	86.54	.00	.00	.00	.00	.00	.00
32-490-64-64-9-420-74900	Building Maintenance -City	14,197.38	.00	.00	.00	.00	.00	.00
32-490-64-64-9-420-76055	Machines, Equipment and Tools <\$5,000	19,433.05	.00	.00	.00	.00	.00	.00
32-490-64-64-9-420-76100	Supplies - Nursing	386.40	.00	.00	.00	.00	.00	.00

FY 25 Grant Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 32 - School Grants Fund								
EXPENSE								
Locations 490 - Coronavirus Relief (CRF) 21.019								
Function 64 - Operation & Maintenance								
Sub-Function 64 - Operation & Maintenance								
Level 9 - District Wide								
Program 420 - Building Services								
32-490-64-64-9-420-76110	Supplies - Operational	164,299.20	.00	.00	.00	.00	.00	.00
Program 420 - Building Services Totals		\$224,947.77	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 9 - District Wide Totals		\$224,947.77	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function 64 - Operation & Maintenance Totals		\$224,947.77	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Function 64 - Operation & Maintenance Totals		\$224,947.77	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Function 68 - Technology								
Sub-Function 10 - Classroom Instruction								
Level 9 - District Wide								
Program 800 - Technology								
32-490-68-10-9-800-76305	ITRT	300.00	.00	.00	.00	.00	.00	.00
32-490-68-10-9-800-76530	Computer Supplies	1,999.64	.00	.00	.00	.00	.00	.00
Program 800 - Technology Totals		\$2,299.64	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 9 - District Wide Totals		\$2,299.64	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function 10 - Classroom Instruction Totals		\$2,299.64	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function 21 - Student Guidance								
Level 9 - District Wide								
Program 800 - Technology								
32-490-68-21-9-800-73205	Software Licensing Fees	36,946.00	.00	.00	.00	.00	.00	.00
Program 800 - Technology Totals		\$36,946.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 9 - District Wide Totals		\$36,946.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function 21 - Student Guidance Totals		\$36,946.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Function 68 - Technology Totals		\$39,245.64	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Locations 490 - Coronavirus Relief (CRF) 21.019 Totals		\$663,128.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

FY 25 Grant Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 32 - School Grants Fund								
EXPENSE								
Locations 500 - CARES GEER 84.425C								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 3 - Secondary								
Program 110 - Regular Instruction								
32-500-61-10-3-110-76530	Computer Supplies	.00	399.00	.00	.00	.00	.00	.00
Program 110 - Regular Instruction Totals		\$0.00	\$399.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 3 - Secondary Totals		\$0.00	\$399.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 4 - Middle								
Program 110 - Regular Instruction								
32-500-61-10-4-110-76515	Software-Instructional	2,562.50	.00	.00	.00	.00	.00	.00
Program 110 - Regular Instruction Totals		\$2,562.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 4 - Middle Totals		\$2,562.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function 10 - Classroom Instruction Totals		\$2,562.50	\$399.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Function 61 - Instruction Totals		\$2,562.50	\$399.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Function 64 - Operation & Maintenance								
Sub-Function 64 - Operation & Maintenance								
Level 9 - District Wide								
Program 420 - Building Services								
32-500-64-64-9-420-71187	Compensation-Student Workers	4,002.25	401.50	1,648.50	.00	.00	.00	.00
32-500-64-64-9-420-72100	FICA	306.18	30.71	126.11	.00	.00	.00	.00
32-500-64-64-9-420-75001	Telecom/ Internet Services	778.00	1,731.20	450.00	.00	.00	.00	.00
Program 420 - Building Services Totals		\$5,086.43	\$2,163.41	\$2,224.61	\$0.00	\$0.00	\$0.00	\$0.00
Level 9 - District Wide Totals		\$5,086.43	\$2,163.41	\$2,224.61	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function 64 - Operation & Maintenance Totals		\$5,086.43	\$2,163.41	\$2,224.61	\$0.00	\$0.00	\$0.00	\$0.00
Function 64 - Operation & Maintenance Totals		\$5,086.43	\$2,163.41	\$2,224.61	\$0.00	\$0.00	\$0.00	\$0.00
Function 68 - Technology								
Sub-Function 10 - Classroom Instruction								
Level 9 - District Wide								
Program 800 - Technology								
32-500-68-10-9-800-78050	Technology Addl VPSA Eligible	.00	38,219.00	9,295.61	.00	.00	.00	.00
Program 800 - Technology Totals		\$0.00	\$38,219.00	\$9,295.61	\$0.00	\$0.00	\$0.00	\$0.00
Level 9 - District Wide Totals		\$0.00	\$38,219.00	\$9,295.61	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function 10 - Classroom Instruction Totals		\$0.00	\$38,219.00	\$9,295.61	\$0.00	\$0.00	\$0.00	\$0.00

FY 25 Grant Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 32 - School Grants Fund								
EXPENSE								
Locations 500 - CARES GEER 84.425C								
Function 68 - Technology								
Sub-Function 21 - Student Guidance								
Level 9 - District Wide								
Program 800 - Technology								
32-500-68-21-9-800-73205	Software Licensing Fees	22,986.65	54,984.57	7,283.50	.00	.00	.00	.00
32-500-68-21-9-800-76515	Software-Instructional	3,958.33	.00	.00	.00	.00	.00	.00
Program 800 - Technology Totals		\$26,944.98	\$54,984.57	\$7,283.50	\$0.00	\$0.00	\$0.00	\$0.00
Level 9 - District Wide Totals		\$26,944.98	\$54,984.57	\$7,283.50	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function 21 - Student Guidance Totals		\$26,944.98	\$54,984.57	\$7,283.50	\$0.00	\$0.00	\$0.00	\$0.00
Function 68 - Technology Totals		\$26,944.98	\$93,203.57	\$16,579.11	\$0.00	\$0.00	\$0.00	\$0.00
Locations 500 - CARES GEER 84.425C Totals		\$34,593.91	\$95,765.98	\$18,803.72	\$0.00	\$0.00	\$0.00	\$0.00
Locations 510 - CARES ESSER 84.425D								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 2 - Elementary								
Program 110 - Regular Instruction								
32-510-61-10-2-110-76015	Allotment	12.16	.00	.00	.00	.00	.00	.00
Program 110 - Regular Instruction Totals		\$12.16	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Program 120 - Special Education								
32-510-61-10-2-120-73275	Therapeutic Services -Sp Ed	850.00	801.86	.00	.00	.00	.00	.00
32-510-61-10-2-120-76431	Special Ed - General	4,009.76	.00	.00	.00	.00	.00	.00
Program 120 - Special Education Totals		\$4,859.76	\$801.86	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 2 - Elementary Totals		\$4,871.92	\$801.86	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 3 - Secondary								
Program 120 - Special Education								
32-510-61-10-3-120-73275	Therapeutic Services -Sp Ed	4,417.00	1,270.00	.00	.00	.00	.00	.00
32-510-61-10-3-120-76431	Special Ed - General	2,725.45	.00	.00	.00	.00	.00	.00
Program 120 - Special Education Totals		\$7,142.45	\$1,270.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 3 - Secondary Totals		\$7,142.45	\$1,270.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

FY 25 Grant Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 32 - School Grants Fund								
EXPENSE								
Locations 510 - CARES ESSER 84.425D								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 4 - Middle								
Program 120 - Special Education								
32-510-61-10-4-120-73275	Therapeutic Services -Sp Ed	400.00	50.00	.00	.00	.00	.00	.00
32-510-61-10-4-120-76431	Special Ed - General	2,684.40	48.98	.00	.00	.00	.00	.00
Program 120 - Special Education Totals		\$3,084.40	\$98.98	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 4 - Middle Totals		\$3,084.40	\$98.98	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function 10 - Classroom Instruction Totals		\$15,098.77	\$2,170.84	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Function 61 - Instruction Totals		\$15,098.77	\$2,170.84	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Function 62 - Administration, Attend. & Health								
Sub-Function 62 - Admin, Attend. & Health								
Level 9 - District Wide								
Program 222 - Health Services								
32-510-62-62-9-222-76100	Supplies - Nursing	816.42	.00	.00	.00	.00	.00	.00
Program 222 - Health Services Totals		\$816.42	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 9 - District Wide Totals		\$816.42	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function 62 - Admin, Attend. & Health Totals		\$816.42	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Function 62 - Administration, Attend. & Health Totals		\$816.42	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Function 64 - Operation & Maintenance								
Sub-Function 64 - Operation & Maintenance								
Level 9 - District Wide								
Program 420 - Building Services								
32-510-64-64-9-420-76110	Supplies - Operational	14,126.78	13,769.18	.00	.00	.00	.00	.00
Program 420 - Building Services Totals		\$14,126.78	\$13,769.18	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 9 - District Wide Totals		\$14,126.78	\$13,769.18	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function 64 - Operation & Maintenance Totals		\$14,126.78	\$13,769.18	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Function 64 - Operation & Maintenance Totals		\$14,126.78	\$13,769.18	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Locations 510 - CARES ESSER 84.425D Totals		\$30,041.97	\$15,940.02	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

FY 25 Grant Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 32 - School Grants Fund								
EXPENSE								
Locations 520 - Jobs for VA Graduates-JVG Grant								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 3 - Secondary								
Program 110 - Regular Instruction								
32-520-61-10-3-110-71120	Compensation-Instructional Salaries	22,280.00	22,280.00	22,280.00	22,280.00	.00	22,280.00	22,280.00
32-520-61-10-3-110-72100	FICA	1,704.00	1,704.42	1,704.42	1,704.42	.00	1,704.00	1,704.00
32-520-61-10-3-110-73037	Contractual Services - Other	5,000.00	5,000.00	5,000.00	5,000.00	.00	5,000.00	5,000.00
32-520-61-10-3-110-75530	Travel - Other	.00	.00	.00	.00	.00	500.00	500.00
32-520-61-10-3-110-76435	Supplies - Instructional	1,016.00	1,015.58	1,015.58	1,015.58	.00	516.00	516.00
Program 110 - Regular Instruction Totals		\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00	\$0.00	\$30,000.00	\$30,000.00
Level 3 - Secondary Totals		\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00	\$0.00	\$30,000.00	\$30,000.00
Sub-Function 10 - Classroom Instruction Totals		\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00	\$0.00	\$30,000.00	\$30,000.00
Function 61 - Instruction Totals		\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00	\$0.00	\$30,000.00	\$30,000.00
Locations 520 - Jobs for VA Graduates-JVG Grant Totals		\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00	\$0.00	\$30,000.00	\$30,000.00
Locations 530 - CRRSA ESSER II 84.425D								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 2 - Elementary								
Program 110 - Regular Instruction								
32-530-61-10-2-110-71120	Compensation-Instructional Salaries	.00	256,445.96	34,598.97	.00	.00	.00	.00
32-530-61-10-2-110-71151	Compensation-Instructional Asst	.00	47,000.84	.00	.00	.00	.00	.00
32-530-61-10-2-110-71665	Bonus Payments To Teachers	.00	.00	4,644.00	.00	.00	.00	.00
32-530-61-10-2-110-72100	FICA	.00	22,828.65	2,973.16	.00	.00	.00	.00
32-530-61-10-2-110-72210	VRS Pension Contribution	.00	50,321.70	6,812.26	.00	.00	.00	.00
32-530-61-10-2-110-72300	Group Health and Dental Insurance	.00	29,974.40	4,931.48	.00	.00	.00	.00
32-530-61-10-2-110-72400	VRS Group Life Insurance	.00	4,057.30	549.22	.00	.00	.00	.00
32-530-61-10-2-110-72750	VRS Retiree Health Care Credit	.00	3,663.60	495.95	.00	.00	.00	.00

FY 25 Grant Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 32 - School Grants Fund								
EXPENSE								
Locations 530 - CRRSA ESSER II 84.425D								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 2 - Elementary								
Program 110 - Regular Instruction								
32-530-61-10-2-110-76435	Supplies - Instructional	.00	1,984.42	.00	.00	.00	.00	.00
Program 110 - Regular Instruction Totals		\$0.00	\$416,276.87	\$55,005.04	\$0.00	\$0.00	\$0.00	\$0.00
Program 120 - Special Education								
32-530-61-10-2-120-71120	Compensation-Instructional Salaries	.00	28,720.77	.00	.00	.00	.00	.00
32-530-61-10-2-120-72100	FICA	.00	2,193.84	.00	.00	.00	.00	.00
32-530-61-10-2-120-72220	VRS Hybrid Pension Contribution	.00	4,846.77	.00	.00	.00	.00	.00
32-530-61-10-2-120-72300	Group Health and Dental Insurance	.00	3,676.64	.00	.00	.00	.00	.00
32-530-61-10-2-120-72400	VRS Group Life Insurance	.00	390.75	.00	.00	.00	.00	.00
32-530-61-10-2-120-72510	Hybrid Disability Insurance	.00	69.41	.00	.00	.00	.00	.00
32-530-61-10-2-120-72750	VRS Retiree Health Care Credit	.00	352.88	.00	.00	.00	.00	.00
Program 120 - Special Education Totals		\$0.00	\$40,251.06	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 2 - Elementary Totals		\$0.00	\$456,527.93	\$55,005.04	\$0.00	\$0.00	\$0.00	\$0.00
Level 3 - Secondary								
Program 110 - Regular Instruction								
32-530-61-10-3-110-71120	Compensation-Instructional Salaries	.00	81,663.38	36,291.88	.00	.00	.00	.00
32-530-61-10-3-110-71665	Bonus Payments To Teachers	.00	.00	1,548.00	.00	.00	.00	.00
32-530-61-10-3-110-72100	FICA	.00	5,884.40	2,523.42	.00	.00	.00	.00
32-530-61-10-3-110-72210	VRS Pension Contribution	.00	17,519.88	10,773.21	.00	.00	.00	.00
32-530-61-10-3-110-72300	Group Health and Dental Insurance	.00	14,057.48	9,492.96	.00	.00	.00	.00
32-530-61-10-3-110-72400	VRS Group Life Insurance	.00	1,412.56	868.56	.00	.00	.00	.00
32-530-61-10-3-110-72750	VRS Retiree Health Care Credit	.00	1,275.49	784.35	.00	.00	.00	.00
Program 110 - Regular Instruction Totals		\$0.00	\$121,813.19	\$62,282.38	\$0.00	\$0.00	\$0.00	\$0.00
Level 3 - Secondary Totals		\$0.00	\$121,813.19	\$62,282.38	\$0.00	\$0.00	\$0.00	\$0.00

FY 25 Grant Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 32 - School Grants Fund								
EXPENSE								
Locations 530 - CRRSA ESSER II 84.425D								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 4 - Middle								
Program 110 - Regular Instruction								
32-530-61-10-4-110-71120	Compensation-Instructional Salaries	.00	16,957.44	5,119.14	.00	.00	.00	.00
32-530-61-10-4-110-71151	Compensation-Instructional Asst	.00	24,497.48	16,411.75	.00	.00	.00	.00
32-530-61-10-4-110-71665	Bonus Payments To Teachers	.00	.00	1,548.00	.00	.00	.00	.00
32-530-61-10-4-110-72100	FICA	.00	2,497.79	1,513.93	.00	.00	.00	.00
32-530-61-10-4-110-72210	VRS Pension Contribution	.00	3,062.88	.00	.00	.00	.00	.00
32-530-61-10-4-110-72220	VRS Hybrid Pension Contribution	.00	4,043.70	3,706.39	.00	.00	.00	.00
32-530-61-10-4-110-72300	Group Health and Dental Insurance	.00	9,084.40	7,124.52	.00	.00	.00	.00
32-530-61-10-4-110-72400	VRS Group Life Insurance	.00	572.93	334.89	.00	.00	.00	.00
32-530-61-10-4-110-72510	Hybrid Disability Insurance	.00	57.90	59.49	.00	.00	.00	.00
32-530-61-10-4-110-72750	VRS Retiree Health Care Credit	.00	517.39	302.40	.00	.00	.00	.00
Program 110 - Regular Instruction Totals		\$0.00	\$61,291.91	\$36,120.51	\$0.00	\$0.00	\$0.00	\$0.00
Program 120 - Special Education								
32-530-61-10-4-120-71120	Compensation-Instructional Salaries	.00	48,744.96	.00	.00	.00	.00	.00
32-530-61-10-4-120-72100	FICA	.00	3,637.45	.01	.00	.00	.00	.00
32-530-61-10-4-120-72220	VRS Hybrid Pension Contribution	.00	8,093.90	.00	.00	.00	.00	.00
32-530-61-10-4-120-72300	Group Health and Dental Insurance	.00	7,660.88	.00	.00	.00	.00	.00
32-530-61-10-4-120-72400	VRS Group Life Insurance	.00	652.60	.00	.00	.00	.00	.00
32-530-61-10-4-120-72510	Hybrid Disability Insurance	.00	115.90	.00	.00	.00	.00	.00
32-530-61-10-4-120-72750	VRS Retiree Health Care Credit	.00	589.30	.00	.00	.00	.00	.00
Program 120 - Special Education Totals		\$0.00	\$69,494.99	\$0.01	\$0.00	\$0.00	\$0.00	\$0.00
Level 4 - Middle Totals		\$0.00	\$130,786.90	\$36,120.52	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function 10 - Classroom Instruction Totals		\$0.00	\$709,128.02	\$153,407.94	\$0.00	\$0.00	\$0.00	\$0.00
Function 61 - Instruction Totals		\$0.00	\$709,128.02	\$153,407.94	\$0.00	\$0.00	\$0.00	\$0.00

FY 25 Grant Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 32 - School Grants Fund								
EXPENSE								
Locations 530 - CRRSA ESSER II 84.425D								
Function 64 - Operation & Maintenance								
Sub-Function 64 - Operation & Maintenance								
Level 9 - District Wide								
Program 420 - Building Services								
32-530-64-64-9-420-73180	Repair/Maint - Other Contracted	46,236.50	94,389.65	170,060.85	.00	.00	.00	.00
32-530-64-64-9-420-78020	Furniture & Equipment >\$5,000	.00	437,568.50	61,413.50	1,990.00	.00	.00	.00
Program 420 - Building Services Totals		\$46,236.50	\$531,958.15	\$231,474.35	\$1,990.00	\$0.00	\$0.00	\$0.00
Level 9 - District Wide Totals		\$46,236.50	\$531,958.15	\$231,474.35	\$1,990.00	\$0.00	\$0.00	\$0.00
Sub-Function 64 - Operation & Maintenance Totals		\$46,236.50	\$531,958.15	\$231,474.35	\$1,990.00	\$0.00	\$0.00	\$0.00
Function 64 - Operation & Maintenance Totals		\$46,236.50	\$531,958.15	\$231,474.35	\$1,990.00	\$0.00	\$0.00	\$0.00
Locations 530 - CRRSA ESSER II 84.425D Totals		\$46,236.50	\$1,241,086.17	\$384,882.29	\$1,990.00	\$0.00	\$0.00	\$0.00
Locations 540 - CRRSA ESSER III 84.425U								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 2 - Elementary								
Program 110 - Regular Instruction								
32-540-61-10-2-110-71120	Compensation-Instructional Salaries	.00	121,356.34	350,791.43	214,965.14	520,000.00	43,516.00	(476,484.00)
32-540-61-10-2-110-71151	Compensation-Instructional Asst	.00	159.31	54,325.09	.00	.00	.00	.00
32-540-61-10-2-110-71520	Compensation-Substitutes	.00	12,844.41	.00	.00	.00	.00	.00
32-540-61-10-2-110-71665	Bonus Payments To Teachers	.00	.00	4,644.00	.00	.00	.00	.00
32-540-61-10-2-110-72100	FICA	.00	10,234.88	30,457.69	15,938.11	39,780.00	3,328.00	(36,452.00)
32-540-61-10-2-110-72210	VRS Pension Contribution	.00	17,934.70	66,360.44	42,872.73	86,424.00	7,232.00	(79,192.00)
32-540-61-10-2-110-72300	Group Health and Dental Insurance	.00	398.40	49,265.27	24,626.92	60,011.00	18,814.00	(41,197.00)
32-540-61-10-2-110-72400	VRS Group Life Insurance	.00	1,446.00	5,350.38	3,456.65	6,968.00	584.00	(6,384.00)
32-540-61-10-2-110-72750	VRS Retiree Health Care Credit	.00	1,305.70	4,831.25	3,121.22	6,292.00	526.00	(5,766.00)
32-540-61-10-2-110-72800	Termination Pay for Vac/Sick Leave	.00	.00	1,102.67	.00	.00	.00	.00
32-540-61-10-2-110-73037	Contractual Services - Other	.00	.00	2,800.00	.00	18,000.00	.00	(18,000.00)
32-540-61-10-2-110-76015	Allotment	.00	4,288.21	3,680.27	.00	20,000.00	.00	(20,000.00)
Program 110 - Regular Instruction Totals		\$0.00	\$169,967.95	\$573,608.49	\$304,980.77	\$757,475.00	\$74,000.00	(\$683,475.00)

FY 25 Grant Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 32 - School Grants Fund								
EXPENSE								
Locations 540 - CRRSA ESSER III 84.425U								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 2 - Elementary								
Program 120 - Special Education								
32-540-61-10-2-120-71120	Compensation-Instructional Salaries	.00	550.00	28,142.52	.00	.00	.00	.00
32-540-61-10-2-120-71185	Compensation- Speech and Vision Teachers	.00	59,688.96	60,378.60	.00	.00	.00	.00
32-540-61-10-2-120-71520	Compensation-Substitutes	.00	159.26	.00	.00	.00	.00	.00
32-540-61-10-2-120-71665	Bonus Payments To Teachers	.00	.00	2,941.20	.00	.00	.00	.00
32-540-61-10-2-120-72100	FICA	.00	4,411.74	6,550.48	.00	.00	.00	.00
32-540-61-10-2-120-72210	VRS Pension Contribution	.00	.00	4,658.50	.00	.00	.00	.00
32-540-61-10-2-120-72220	VRS Hybrid Pension Contribution	.00	9,920.30	10,965.30	.00	.00	.00	.00
32-540-61-10-2-120-72300	Group Health and Dental Insurance	.00	7,667.60	14,681.32	.00	.00	.00	.00
32-540-61-10-2-120-72400	VRS Group Life Insurance	.00	799.80	1,259.70	.00	.00	.00	.00
32-540-61-10-2-120-72510	Hybrid Disability Insurance	.00	142.10	157.00	.00	.00	.00	.00
32-540-61-10-2-120-72750	VRS Retiree Health Care Credit	.00	722.20	1,137.50	.00	.00	.00	.00
32-540-61-10-2-120-73037	Contractual Services - Other	.00	72,969.35	.00	.00	.00	.00	.00
32-540-61-10-2-120-76435	Supplies - Instructional	.00	10,608.39	.00	.00	.00	.00	.00
Program 120 - Special Education Totals		\$0.00	\$167,639.70	\$130,872.12	\$0.00	\$0.00	\$0.00	\$0.00
Program 127 - Regional Sp Ed Program								
32-540-61-10-2-127-71120	Compensation-Instructional Salaries	.00	317.50	.00	.00	.00	.00	.00
32-540-61-10-2-127-71151	Compensation-Instructional Asst	.00	79.63	.00	.00	.00	.00	.00
32-540-61-10-2-127-72100	FICA	.00	30.38	.00	.00	.00	.00	.00
Program 127 - Regional Sp Ed Program Totals		\$0.00	\$427.51	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 2 - Elementary Totals		\$0.00	\$338,035.16	\$704,480.61	\$304,980.77	\$757,475.00	\$74,000.00	(\$683,475.00)

FY 25 Grant Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 32 - School Grants Fund								
EXPENSE								
Locations 540 - CRRSA ESSER III 84.425U								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 3 - Secondary								
Program 110 - Regular Instruction								
32-540-61-10-3-110-71120	Compensation-Instructional Salaries	.00	59,116.05	150,167.83	76,717.04	210,000.00	21,758.00	(188,242.00)
32-540-61-10-3-110-71665	Bonus Payments To Teachers	.00	.00	1,548.00	.00	.00	.00	.00
32-540-61-10-3-110-72100	FICA	.00	4,469.62	11,071.30	5,488.43	16,065.00	1,664.00	(14,401.00)
32-540-61-10-3-110-72210	VRS Pension Contribution	.00	.00	14,399.19	19,808.28	34,902.00	3,616.00	(31,286.00)
32-540-61-10-3-110-72220	VRS Hybrid Pension Contribution	.00	8,317.50	8,854.50	.00	.00	.00	.00
32-540-61-10-3-110-72300	Group Health and Dental Insurance	.00	6,640.00	14,807.12	13,086.00	97,824.00	9,407.00	(88,417.00)
32-540-61-10-3-110-72400	VRS Group Life Insurance	.00	670.60	1,874.81	1,597.08	2,814.00	292.00	(2,522.00)
32-540-61-10-3-110-72510	Hybrid Disability Insurance	.00	119.10	126.80	.00	.00	.00	.00
32-540-61-10-3-110-72750	VRS Retiree Health Care Credit	.00	605.50	1,692.92	1,442.11	2,541.00	263.00	(2,278.00)
32-540-61-10-3-110-73037	Contractual Services - Other	.00	33,550.00	11,600.00	2,100.00	10,730.00	.00	(10,730.00)
32-540-61-10-3-110-76015	Allotment	.00	797.90	1,642.80	.00	5,000.00	.00	(5,000.00)
Program 110 - Regular Instruction Totals		\$0.00	\$114,286.27	\$217,785.27	\$120,238.94	\$379,876.00	\$37,000.00	(\$342,876.00)
Program 120 - Special Education								
32-540-61-10-3-120-71120	Compensation-Instructional Salaries	.00	107,968.87	56,631.04	.00	.00	.00	.00
32-540-61-10-3-120-71146	Compensation - ELL	.00	162.80	.00	.00	.00	.00	.00
32-540-61-10-3-120-72100	FICA	.00	8,093.35	4,161.07	.00	.00	.00	.00
32-540-61-10-3-120-72210	VRS Pension Contribution	.00	18,268.80	.00	.00	.00	.00	.00
32-540-61-10-3-120-72220	VRS Hybrid Pension Contribution	.00	.00	9,394.64	.00	.00	.00	.00
32-540-61-10-3-120-72300	Group Health and Dental Insurance	.00	18,514.40	6,744.62	.00	.00	.00	.00
32-540-61-10-3-120-72400	VRS Group Life Insurance	.00	1,472.90	757.40	.00	.00	.00	.00
32-540-61-10-3-120-72510	Hybrid Disability Insurance	.00	.00	134.50	.00	.00	.00	.00

FY 25 Grant Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 32 - School Grants Fund								
EXPENSE								
Locations 540 - CRRSA ESSER III 84.425U								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 3 - Secondary								
Program 120 - Special Education								
32-540-61-10-3-120-72750	VRS Retiree Health Care Credit	.00	1,330.00	684.00	.00	.00	.00	.00
Program 120 - Special Education Totals		\$0.00	\$155,811.12	\$78,507.27	\$0.00	\$0.00	\$0.00	\$0.00
Program 130 - Vocational								
32-540-61-10-3-130-71120	Compensation-Instructional Salaries	.00	3,867.00	.00	.00	.00	.00	.00
32-540-61-10-3-130-72100	FICA	.00	295.83	.00	.00	.00	.00	.00
Program 130 - Vocational Totals		\$0.00	\$4,162.83	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 3 - Secondary Totals		\$0.00	\$274,260.22	\$296,292.54	\$120,238.94	\$379,876.00	\$37,000.00	(\$342,876.00)
Level 4 - Middle								
Program 110 - Regular Instruction								
32-540-61-10-4-110-71120	Compensation-Instructional Salaries	.00	4,297.76	55,234.87	24,954.54	.00	.00	.00
32-540-61-10-4-110-71151	Compensation-Instructional Asst	.00	.00	11,612.65	.00	.00	.00	.00
32-540-61-10-4-110-71520	Compensation-Substitutes	.00	1,100.00	.00	.00	.00	.00	.00
32-540-61-10-4-110-71665	Bonus Payments To Teachers	.00	.00	1,548.00	.00	.00	.00	.00
32-540-61-10-4-110-72100	FICA	.00	412.93	4,672.98	1,886.26	.00	.00	.00
32-540-61-10-4-110-72210	VRS Pension Contribution	.00	.00	9,781.92	5,041.25	.00	.00	.00
32-540-61-10-4-110-72220	VRS Hybrid Pension Contribution	.00	.00	909.15	.00	.00	.00	.00
32-540-61-10-4-110-72300	Group Health and Dental Insurance	.00	.00	2,506.20	.00	.00	.00	.00
32-540-61-10-4-110-72400	VRS Group Life Insurance	.00	.00	825.88	406.43	.00	.00	.00
32-540-61-10-4-110-72510	Hybrid Disability Insurance	.00	.00	6.61	.00	.00	.00	.00
32-540-61-10-4-110-72750	VRS Retiree Health Care Credit	.00	.00	745.77	366.99	.00	.00	.00
32-540-61-10-4-110-73037	Contractual Services - Other	.00	14,150.00	.00	.00	.00	.00	.00
32-540-61-10-4-110-76015	Allotment	.00	727.50	2,033.78	.00	.00	.00	.00

FY 25 Grant Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 32 - School Grants Fund								
EXPENSE								
Locations 540 - CRRSA ESSER III 84.425U								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 4 - Middle								
Program 110 - Regular Instruction								
32-540-61-10-4-110-76215	Choir	.00	5.94	.00	.00	.00	.00	.00
Program 110 - Regular Instruction Totals		\$0.00	\$20,694.13	\$89,877.81	\$32,655.47	\$0.00	\$0.00	\$0.00
Program 120 - Special Education								
32-540-61-10-4-120-71120	Compensation-Instructional Salaries	.00	332.50	49,485.53	.00	.00	.00	.00
32-540-61-10-4-120-72100	FICA	.00	25.44	3,573.19	.00	.00	.00	.00
32-540-61-10-4-120-72220	VRS Hybrid Pension Contribution	.00	.00	8,589.70	.00	.00	.00	.00
32-540-61-10-4-120-72300	Group Health and Dental Insurance	.00	.00	8,703.92	.00	.00	.00	.00
32-540-61-10-4-120-72400	VRS Group Life Insurance	.00	.00	692.60	.00	.00	.00	.00
32-540-61-10-4-120-72510	Hybrid Disability Insurance	.00	.00	123.00	.00	.00	.00	.00
32-540-61-10-4-120-72750	VRS Retiree Health Care Credit	.00	.00	625.40	.00	.00	.00	.00
Program 120 - Special Education Totals		\$0.00	\$357.94	\$71,793.34	\$0.00	\$0.00	\$0.00	\$0.00
Level 4 - Middle Totals		\$0.00	\$21,052.07	\$161,671.15	\$32,655.47	\$0.00	\$0.00	\$0.00
Level 6 - Summer								
Program 160 - Summer								
32-540-61-10-6-160-71195	Compensation - Summer School Principal	.00	14,227.57	.00	.00	.00	.00	.00
32-540-61-10-6-160-71196	Compensation - Summer School Teacher	.00	72,588.00	33,747.01	14,406.30	132,554.00	.00	(\$132,554.00)
32-540-61-10-6-160-72100	FICA	.00	6,634.30	2,581.64	1,102.08	10,141.00	.00	(\$10,141.00)
32-540-61-10-6-160-72210	VRS Pension Contribution	.00	2,364.58	.00	.00	.00	.00	.00
32-540-61-10-6-160-72300	Group Health and Dental Insurance	.00	1,252.34	.00	.00	.00	.00	.00
32-540-61-10-6-160-72400	VRS Group Life Insurance	.00	190.64	.00	.00	.00	.00	.00
32-540-61-10-6-160-72750	VRS Retiree Health Care Credit	.00	172.13	.00	.00	.00	.00	.00
Program 160 - Summer Totals		\$0.00	\$97,429.56	\$36,328.65	\$15,508.38	\$142,695.00	\$0.00	(\$142,695.00)
Level 6 - Summer Totals		\$0.00	\$97,429.56	\$36,328.65	\$15,508.38	\$142,695.00	\$0.00	(\$142,695.00)
Sub-Function 10 - Classroom Instruction Totals		\$0.00	\$730,777.01	\$1,198,772.95	\$473,383.56	\$1,280,046.00	\$111,000.00	(\$1,169,046.00)

FY 25 Grant Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 32 - School Grants Fund								
EXPENSE								
Locations 540 - CRRSA ESSER III 84.425U								
Function 61 - Instruction								
Sub-Function 21 - Student Guidance								
Level 2 - Elementary								
Program 110 - Regular Instruction								
32-540-61-21-2-110-71124	Compensation-Guidance Counselors	.00	1,263.75	.00	.00	.00	.00	.00
32-540-61-21-2-110-72100	FICA	.00	96.67	.00	.00	.00	.00	.00
Program 110 - Regular Instruction Totals		\$0.00	\$1,360.42	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 2 - Elementary Totals		\$0.00	\$1,360.42	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function 21 - Student Guidance Totals		\$0.00	\$1,360.42	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function 32 - Instr. Sup. - Media Services								
Level 2 - Elementary								
Program 110 - Regular Instruction								
32-540-61-32-2-110-71122	Compensation-Librarians	.00	467.60	.00	.00	.00	.00	.00
32-540-61-32-2-110-72100	FICA	.00	35.77	.00	.00	.00	.00	.00
Program 110 - Regular Instruction Totals		\$0.00	\$503.37	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 2 - Elementary Totals		\$0.00	\$503.37	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 4 - Middle								
Program 110 - Regular Instruction								
32-540-61-32-4-110-76155	Audio Visual Media	.00	159.95	.00	.00	.00	.00	.00
Program 110 - Regular Instruction Totals		\$0.00	\$159.95	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 4 - Middle Totals		\$0.00	\$159.95	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function 32 - Instr. Sup. - Media Services Totals		\$0.00	\$663.32	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function 41 - Admin. Principals Office								
Level 2 - Elementary								
Program 110 - Regular Instruction								
32-540-61-41-2-110-71150	Compensation-Clerical	.00	267.90	.00	.00	.00	.00	.00
32-540-61-41-2-110-72100	FICA	.00	20.49	.00	.00	.00	.00	.00
Program 110 - Regular Instruction Totals		\$0.00	\$288.39	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 2 - Elementary Totals		\$0.00	\$288.39	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function 41 - Admin. Principals Office Totals		\$0.00	\$288.39	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Function 61 - Instruction Totals		\$0.00	\$733,089.14	\$1,198,772.95	\$473,383.56	\$1,280,046.00	\$111,000.00	(\$1,169,046.00)

FY 25 Grant Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 32 - School Grants Fund								
EXPENSE								
Locations 540 - CRRSA ESSER III 84.425U								
Function 62 - Administration, Attend. & Health								
Sub-Function 62 - Admin, Attend. & Health								
Level 9 - District Wide								
Program 213 - Information Services								
32-540-62-62-9-213-73210	Special Report Services-Supt	.00	62,640.00	58,590.00	58,590.00	60,000.00	.00	(60,000.00)
Program 213 - Information Services Totals		\$0.00	\$62,640.00	\$58,590.00	\$58,590.00	\$60,000.00	\$0.00	(\$60,000.00)
Program 222 - Health Services								
32-540-62-62-9-222-71131	Compensation-School Nurses	.00	33,070.39	63,010.67	49,971.68	60,255.00	21,758.00	(38,497.00)
32-540-62-62-9-222-71135	Compensation - Health and Behavioral	.00	.00	.00	48,638.15	.00	.00	.00
32-540-62-62-9-222-71665	Bonus Payments To Teachers	.00	.00	1,548.00	.00	.00	.00	.00
32-540-62-62-9-222-72100	FICA	.00	2,537.28	4,953.92	7,526.21	4,610.00	1,664.00	(2,946.00)
32-540-62-62-9-222-72210	VRS Pension Contribution	.00	4,496.55	10,014.20	19,268.71	10,015.00	3,616.00	(6,399.00)
32-540-62-62-9-222-72300	Group Health and Dental Insurance	.00	232.40	398.40	7,095.24	4,788.00	9,407.00	4,619.00
32-540-62-62-9-222-72400	VRS Group Life Insurance	.00	362.55	807.40	1,553.53	808.00	292.00	(516.00)
32-540-62-62-9-222-72750	VRS Retiree Health Care Credit	.00	327.35	729.10	1,402.84	730.00	263.00	(467.00)
32-540-62-62-9-222-76100	Supplies - Nursing	.00	14,041.73	.00	.00	.00	.00	.00
Program 222 - Health Services Totals		\$0.00	\$55,068.25	\$81,461.69	\$135,456.36	\$81,206.00	\$37,000.00	(\$44,206.00)
Program 420 - Building Services								
32-540-62-62-9-420-71190	Compensation-Custodians	.00	349.48	.00	.00	.00	.00	.00
32-540-62-62-9-420-72100	FICA	.00	26.73	.00	.00	.00	.00	.00
Program 420 - Building Services Totals		\$0.00	\$376.21	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 9 - District Wide Totals		\$0.00	\$118,084.46	\$140,051.69	\$194,046.36	\$141,206.00	\$37,000.00	(\$104,206.00)
Sub-Function 62 - Admin, Attend. & Health Totals		\$0.00	\$118,084.46	\$140,051.69	\$194,046.36	\$141,206.00	\$37,000.00	(\$104,206.00)
Function 62 - Administration, Attend. & Health Totals		\$0.00	\$118,084.46	\$140,051.69	\$194,046.36	\$141,206.00	\$37,000.00	(\$104,206.00)

FY 25 Grant Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 32 - School Grants Fund								
EXPENSE								
Locations 540 - CRRSA ESSER III 84.425U								
Function 63 - Pupil Transportation								
Sub-Function 63 - Pupil Transportation								
Level 9 - District Wide								
Program 320 - Vehicle Operation Services								
32-540-63-63-9-320-71170	Compensation-Bus Drivers	.00	26,689.73	20,594.12	5,108.39	.00	.00	.00
32-540-63-63-9-320-71665	Bonus Payments To Teachers	.00	.00	1,548.00	.00	.00	.00	.00
32-540-63-63-9-320-72100	FICA	.00	2,013.09	1,633.85	390.80	.00	.00	.00
32-540-63-63-9-320-72220	VRS Hybrid Pension Contribution	.00	123.28	318.80	.00	.00	.00	.00
32-540-63-63-9-320-72300	Group Health and Dental Insurance	.00	3,999.00	8,707.28	.00	.00	.00	.00
32-540-63-63-9-320-72400	VRS Group Life Insurance	.00	71.84	217.00	.00	.00	.00	.00
32-540-63-63-9-320-72510	Hybrid Disability Insurance	.00	28.32	85.50	.00	.00	.00	.00
32-540-63-63-9-320-72750	VRS Retiree Health Care Credit	.00	60.60	179.80	.00	.00	.00	.00
32-540-63-63-9-320-76110	Supplies - Operational	.00	633.52	.00	.00	.00	.00	.00
Program 320 - Vehicle Operation Services		\$0.00	\$33,619.38	\$33,284.35	\$5,499.19	\$0.00	\$0.00	\$0.00
Totals								
Program 350 - Bus Regular Purchases								
32-540-63-63-9-350-78030	School Buses and Other Vehicles	.00	.00	73,087.00	.00	.00	.00	.00
Program 350 - Bus Regular Purchases		\$0.00	\$0.00	\$73,087.00	\$0.00	\$0.00	\$0.00	\$0.00
Totals								
Level 9 - District Wide Totals		\$0.00	\$33,619.38	\$106,371.35	\$5,499.19	\$0.00	\$0.00	\$0.00
Sub-Function 63 - Pupil Transportation Totals		\$0.00	\$33,619.38	\$106,371.35	\$5,499.19	\$0.00	\$0.00	\$0.00
Function 63 - Pupil Transportation Totals		\$0.00	\$33,619.38	\$106,371.35	\$5,499.19	\$0.00	\$0.00	\$0.00
Function 64 - Operation & Maintenance								
Sub-Function 64 - Operation & Maintenance								
Level 9 - District Wide								
Program 420 - Building Services								
32-540-64-64-9-420-71190	Compensation-Custodians	.00	1,973.87	.00	.00	.00	.00	.00
32-540-64-64-9-420-71200	Compensation-OT	.00	31.14	.00	.00	.00	.00	.00
32-540-64-64-9-420-72100	FICA	.00	119.07	.00	.00	.00	.00	.00

FY 25 Grant Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 32 - School Grants Fund								
EXPENSE								
Locations 540 - CRRSA ESSER III 84.425U								
Function 64 - Operation & Maintenance								
Sub-Function 64 - Operation & Maintenance								
Level 9 - District Wide								
Program 420 - Building Services								
32-540-64-64-9-420-72220	VRS Hybrid Pension Contribution	.00	69.09	.00	.00	.00	.00	.00
32-540-64-64-9-420-72300	Group Health and Dental Insurance	.00	679.64	.00	.00	.00	.00	.00
32-540-64-64-9-420-72400	VRS Group Life Insurance	.00	26.45	.00	.00	.00	.00	.00
32-540-64-64-9-420-72510	Hybrid Disability Insurance	.00	10.42	.00	.00	.00	.00	.00
32-540-64-64-9-420-72750	VRS Retiree Health Care Credit	.00	22.30	.00	.00	.00	.00	.00
32-540-64-64-9-420-74900	Building Maintenance -City	.00	30,557.77	19,701.56	.00	10,355.00	.00	(10,355.00)
32-540-64-64-9-420-76110	Supplies - Operational	.00	15,887.75	.00	.00	.00	.00	.00
Program 420 - Building Services Totals		\$0.00	\$49,377.50	\$19,701.56	\$0.00	\$10,355.00	\$0.00	(\$10,355.00)
Level 9 - District Wide Totals		\$0.00	\$49,377.50	\$19,701.56	\$0.00	\$10,355.00	\$0.00	(\$10,355.00)
Sub-Function 64 - Operation & Maintenance Totals		\$0.00	\$49,377.50	\$19,701.56	\$0.00	\$10,355.00	\$0.00	(\$10,355.00)
Function 64 - Operation & Maintenance Totals		\$0.00	\$49,377.50	\$19,701.56	\$0.00	\$10,355.00	\$0.00	(\$10,355.00)
Function 68 - Technology								
Sub-Function 10 - Classroom Instruction								
Level 9 - District Wide								
Program 800 - Technology								
32-540-68-10-9-800-71139	Compensation-ITRT	.00	50,493.00	53,854.00	42,980.30	53,754.00	21,758.00	(31,996.00)
32-540-68-10-9-800-71665	Bonus Payments To Teachers	.00	.00	1,548.00	.00	.00	.00	.00
32-540-68-10-9-800-72100	FICA	.00	3,659.76	4,005.91	3,122.89	4,113.00	1,664.00	(2,449.00)
32-540-68-10-9-800-72210	VRS Pension Contribution	.00	.00	.00	.00	8,934.00	3,616.00	(5,318.00)
32-540-68-10-9-800-72220	VRS Hybrid Pension Contribution	.00	8,391.90	8,933.90	8,572.05	.00	.00	.00
32-540-68-10-9-800-72300	Group Health and Dental Insurance	.00	18,674.40	10,277.79	6,997.48	9,510.00	9,407.00	(103.00)
32-540-68-10-9-800-72400	VRS Group Life Insurance	.00	676.60	720.30	691.11	721.00	292.00	(429.00)
32-540-68-10-9-800-72510	Hybrid Disability Insurance	.00	120.20	127.90	122.78	.00	.00	.00

FY 25 Grant Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 32 - School Grants Fund								
EXPENSE								
Locations 540 - CRRSA ESSER III 84.425U								
Function 68 - Technology								
Sub-Function 10 - Classroom Instruction								
Level 9 - District Wide								
Program 800 - Technology								
32-540-68-10-9-800-72750	VRS Retiree Health Care Credit	.00	611.00	650.40	624.07	651.00	263.00	(388.00)
Program 800 - Technology Totals		\$0.00	\$82,626.86	\$80,118.20	\$63,110.68	\$77,683.00	\$37,000.00	(\$40,683.00)
Level 9 - District Wide Totals		\$0.00	\$82,626.86	\$80,118.20	\$63,110.68	\$77,683.00	\$37,000.00	(\$40,683.00)
Sub-Function 10 - Classroom Instruction Totals		\$0.00	\$82,626.86	\$80,118.20	\$63,110.68	\$77,683.00	\$37,000.00	(\$40,683.00)
Sub-Function 21 - Student Guidance								
Level 9 - District Wide								
Program 800 - Technology								
32-540-68-21-9-800-73205	Software Licensing Fees	.00	.00	12,850.50	.00	.00	.00	.00
Program 800 - Technology Totals		\$0.00	\$0.00	\$12,850.50	\$0.00	\$0.00	\$0.00	\$0.00
Level 9 - District Wide Totals		\$0.00	\$0.00	\$12,850.50	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function 21 - Student Guidance Totals		\$0.00	\$0.00	\$12,850.50	\$0.00	\$0.00	\$0.00	\$0.00
Function 68 - Technology Totals		\$0.00	\$82,626.86	\$92,968.70	\$63,110.68	\$77,683.00	\$37,000.00	(\$40,683.00)
Locations 540 - CRRSA ESSER III 84.425U Totals		\$0.00	\$1,016,797.34	\$1,557,866.25	\$736,039.79	\$1,509,290.00	\$185,000.00	(\$1,324,290.00)
Locations 550 - Goodwill YouthBuild 17.274								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 7 - Adult								
Program 170 - Adult								
32-550-61-10-7-170-71120	Compensation-Instructional Salaries	.00	2,100.00	.00	.00	.00	.00	.00
32-550-61-10-7-170-72100	FICA	.00	160.65	.00	.00	.00	.00	.00
Program 170 - Adult Totals		\$0.00	\$2,260.65	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 7 - Adult Totals		\$0.00	\$2,260.65	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function 10 - Classroom Instruction Totals		\$0.00	\$2,260.65	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Function 61 - Instruction Totals		\$0.00	\$2,260.65	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Locations 550 - Goodwill YouthBuild 17.274 Totals		\$0.00	\$2,260.65	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

FY 25 Grant Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 32 - School Grants Fund								
EXPENSE								
Locations 570 - ARP Flow Thru 84.027X								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 2 - Elementary								
Program 120 - Special Education								
32-570-61-10-2-120-71120	Compensation-Instructional Salaries	.00	36,308.01	46,767.90	.00	.00	.00	.00
32-570-61-10-2-120-71151	Compensation-Instructional Asst	.00	4,702.23	16,952.24	.00	.00	.00	.00
32-570-61-10-2-120-72100	FICA	.00	2,748.11	4,840.76	.00	.00	.00	.00
32-570-61-10-2-120-72220	VRS Hybrid Pension Contribution	.00	6,238.50	11,299.96	.00	.00	.00	.00
32-570-61-10-2-120-72300	Group Health and Dental Insurance	.00	6,717.28	13,179.00	.00	.00	.00	.00
32-570-61-10-2-120-72400	VRS Group Life Insurance	.00	502.98	911.05	.00	.00	.00	.00
32-570-61-10-2-120-72510	Hybrid Disability Insurance	.00	89.34	161.80	.00	.00	.00	.00
32-570-61-10-2-120-72750	VRS Retiree Health Care Credit	.00	454.20	822.61	.00	.00	.00	.00
32-570-61-10-2-120-73037	Contractual Services - Other	.00	12,697.50	12,840.50	.00	.00	.00	.00
Program 120 - Special Education Totals		<u>\$0.00</u>	<u>\$70,458.15</u>	<u>\$107,775.82</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Level 2 - Elementary Totals		<u>\$0.00</u>	<u>\$70,458.15</u>	<u>\$107,775.82</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Level 3 - Secondary								
Program 120 - Special Education								
32-570-61-10-3-120-71120	Compensation-Instructional Salaries	.00	3,418.15	2,500.00	.00	.00	.00	.00
32-570-61-10-3-120-72100	FICA	.00	261.51	191.25	.00	.00	.00	.00
Program 120 - Special Education Totals		<u>\$0.00</u>	<u>\$3,679.66</u>	<u>\$2,691.25</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Level 3 - Secondary Totals		<u>\$0.00</u>	<u>\$3,679.66</u>	<u>\$2,691.25</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Sub-Function 10 - Classroom Instruction Totals		<u>\$0.00</u>	<u>\$74,137.81</u>	<u>\$110,467.07</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Function 61 - Instruction Totals		<u>\$0.00</u>	<u>\$74,137.81</u>	<u>\$110,467.07</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Locations 570 - ARP Flow Thru 84.027X Totals		<u>\$0.00</u>	<u>\$74,137.81</u>	<u>\$110,467.07</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>

FY 25 Grant Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 32 - School Grants Fund								
EXPENSE								
Locations 580 - Emergency Connectivity 32.009								
Function 68 - Technology								
Sub-Function 10 - Classroom Instruction								
Level 9 - District Wide								
Program 800 - Technology								
32-580-68-10-9-800-76545	Technology Repair and Replace	.00	648,725.00	.00	.00	.00	.00	.00
Program 800 - Technology Totals		\$0.00	\$648,725.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 9 - District Wide Totals		\$0.00	\$648,725.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function 10 - Classroom Instruction Totals		\$0.00	\$648,725.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Function 68 - Technology Totals		\$0.00	\$648,725.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Locations 580 - Emergency Connectivity 32.009 Totals		\$0.00	\$648,725.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Locations 581 - Emergency Connectivity II 32.009								
Function 68 - Technology								
Sub-Function 10 - Classroom Instruction								
Level 9 - District Wide								
Program 800 - Technology								
32-581-68-10-9-800-76545	Technology Repair and Replace	.00	459,675.00	.00	.00	.00	.00	.00
Program 800 - Technology Totals		\$0.00	\$459,675.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 9 - District Wide Totals		\$0.00	\$459,675.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function 10 - Classroom Instruction Totals		\$0.00	\$459,675.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Function 68 - Technology Totals		\$0.00	\$459,675.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Locations 581 - Emergency Connectivity II 32.009 Totals		\$0.00	\$459,675.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Locations 582 - Emergency ConnectivityIII 32.009								
Function 68 - Technology								
Sub-Function 10 - Classroom Instruction								
Level 9 - District Wide								
Program 800 - Technology								
32-582-68-10-9-800-76545	Technology Repair and Replace	.00	.00	.00	30,000.00	.00	.00	.00
Program 800 - Technology Totals		\$0.00	\$0.00	\$0.00	\$30,000.00	\$0.00	\$0.00	\$0.00
Level 9 - District Wide Totals		\$0.00	\$0.00	\$0.00	\$30,000.00	\$0.00	\$0.00	\$0.00
Sub-Function 10 - Classroom Instruction Totals		\$0.00	\$0.00	\$0.00	\$30,000.00	\$0.00	\$0.00	\$0.00
Function 68 - Technology Totals		\$0.00	\$0.00	\$0.00	\$30,000.00	\$0.00	\$0.00	\$0.00
Locations 582 - Emergency ConnectivityIII 32.009 Totals		\$0.00	\$0.00	\$0.00	\$30,000.00	\$0.00	\$0.00	\$0.00

FY 25 Grant Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 32 - School Grants Fund								
EXPENSE								
Locations 590 - ARP Homeless II C&Y 84.425W								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 3 - Secondary								
Program 110 - Regular Instruction								
32-590-61-10-3-110-73037	Contractual Services - Other	.00	.00	300.00	.00	.00	.00	.00
Program 110 - Regular Instruction Totals		\$0.00	\$0.00	\$300.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 3 - Secondary Totals		\$0.00	\$0.00	\$300.00	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function 10 - Classroom Instruction Totals		\$0.00	\$0.00	\$300.00	\$0.00	\$0.00	\$0.00	\$0.00
Function 61 - Instruction Totals		\$0.00	\$0.00	\$300.00	\$0.00	\$0.00	\$0.00	\$0.00
Function 63 - Pupil Transportation								
Sub-Function 63 - Pupil Transportation								
Level 9 - District Wide								
Program 320 - Vehicle Operation Services								
32-590-63-63-9-320-71170	Compensation-Bus Drivers	.00	7,751.80	.00	.00	.00	.00	.00
32-590-63-63-9-320-72100	FICA	.00	593.01	.00	.00	.00	.00	.00
32-590-63-63-9-320-73420	Private Carrier Transportation	.00	.00	88.20	.00	.00	.00	.00
Program 320 - Vehicle Operation Services Totals		\$0.00	\$8,344.81	\$88.20	\$0.00	\$0.00	\$0.00	\$0.00
Program 330 - Transportation Monitoring Svcs								
32-590-63-63-9-330-71172	Compensation-Bus Aides	.00	.00	6,601.45	.00	.00	.00	.00
32-590-63-63-9-330-72100	FICA	.00	.00	505.01	.00	.00	.00	.00
Program 330 - Transportation Monitoring Svcs Totals		\$0.00	\$0.00	\$7,106.46	\$0.00	\$0.00	\$0.00	\$0.00
Level 9 - District Wide Totals		\$0.00	\$8,344.81	\$7,194.66	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function 63 - Pupil Transportation Totals		\$0.00	\$8,344.81	\$7,194.66	\$0.00	\$0.00	\$0.00	\$0.00
Function 63 - Pupil Transportation Totals		\$0.00	\$8,344.81	\$7,194.66	\$0.00	\$0.00	\$0.00	\$0.00
Locations 590 - ARP Homeless II C&Y 84.425W Totals		\$0.00	\$8,344.81	\$7,494.66	\$0.00	\$0.00	\$0.00	\$0.00

FY 25 Grant Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 32 - School Grants Fund								
EXPENSE								
Locations 600 - ARP ESSER III Set-Aside 84.425U								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 2 - Elementary								
Program 166 - Before and After School Program								
32-600-61-10-2-166-71120	Compensation-Instructional Salaries	.00	.00	.00	.00	6,000.00	6,000.00	.00
32-600-61-10-2-166-72100	FICA	.00	.00	.00	.00	459.00	459.00	.00
Program 166 - Before and After School Program Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$6,459.00	\$6,459.00	\$0.00
Level 2 - Elementary Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$6,459.00	\$6,459.00	\$0.00
Level 3 - Secondary								
Program 166 - Before and After School Program								
32-600-61-10-3-166-71120	Compensation-Instructional Salaries	.00	456.50	1,578.50	2,863.00	.00	.00	.00
32-600-61-10-3-166-72100	FICA	.00	34.92	120.80	219.02	.00	.00	.00
Program 166 - Before and After School Program Totals		\$0.00	\$491.42	\$1,699.30	\$3,082.02	\$0.00	\$0.00	\$0.00
Level 3 - Secondary Totals		\$0.00	\$491.42	\$1,699.30	\$3,082.02	\$0.00	\$0.00	\$0.00
Level 4 - Middle								
Program 166 - Before and After School Program								
32-600-61-10-4-166-71120	Compensation-Instructional Salaries	.00	258.50	2,447.50	9,597.00	.00	.00	.00
32-600-61-10-4-166-72100	FICA	.00	19.79	187.29	734.17	.00	.00	.00
Program 166 - Before and After School Program Totals		\$0.00	\$278.29	\$2,634.79	\$10,331.17	\$0.00	\$0.00	\$0.00
Level 4 - Middle Totals		\$0.00	\$278.29	\$2,634.79	\$10,331.17	\$0.00	\$0.00	\$0.00
Level 6 - Summer								
Program 165 - Addressing Unfinished Learning								
32-600-61-10-6-165-71120	Compensation-Instructional Salaries	.00	12,302.50	48,755.00	74,829.92	76,955.00	76,955.00	.00
32-600-61-10-6-165-72100	FICA	.00	941.15	3,729.76	5,687.72	5,888.00	5,888.00	.00
32-600-61-10-6-165-72210	VRS Pension Contribution	.00	.00	.00	3,621.40	.00	.00	.00
32-600-61-10-6-165-72300	Group Health and Dental Insurance	.00	.00	.00	166.00	.00	.00	.00
32-600-61-10-6-165-72400	VRS Group Life Insurance	.00	.00	.00	291.96	.00	.00	.00

FY 25 Grant Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 32 - School Grants Fund								
EXPENSE								
Locations 600 - ARP ESSER III Set-Aside 84.425U								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 6 - Summer								
Program 165 - Addressing Unfinished Learning								
32-600-61-10-6-165-72750	VRS Retiree Health Care Credit	.00	.00	.00	263.65	.00	.00	.00
32-600-61-10-6-165-73037	Contractual Services - Other	.00	30,963.00	33,475.00	60,562.00	57,801.00	57,801.00	.00
Program 165 - Addressing Unfinished Learning Totals		\$0.00	\$44,206.65	\$85,959.76	\$145,422.65	\$140,644.00	\$140,644.00	\$0.00
Program 167 - Summer Programs								
32-600-61-10-6-167-71120	Compensation-Instructional Salaries	.00	.00	.00	.00	83,946.00	83,946.00	.00
32-600-61-10-6-167-72100	FICA	.00	.00	.00	.00	6,422.00	6,422.00	.00
Program 167 - Summer Programs Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$90,368.00	\$90,368.00	\$0.00
Level 6 - Summer Totals		\$0.00	\$44,206.65	\$85,959.76	\$145,422.65	\$231,012.00	\$231,012.00	\$0.00
Sub-Function 10 - Classroom Instruction Totals		\$0.00	\$44,976.36	\$90,293.85	\$158,835.84	\$237,471.00	\$237,471.00	\$0.00
Function 61 - Instruction Totals		\$0.00	\$44,976.36	\$90,293.85	\$158,835.84	\$237,471.00	\$237,471.00	\$0.00
Locations 600 - ARP ESSER III Set-Aside 84.425U Totals		\$0.00	\$44,976.36	\$90,293.85	\$158,835.84	\$237,471.00	\$237,471.00	\$0.00
Locations 610 - ARPA CSLFRF Ventilation 21.027								
Function 64 - Operation & Maintenance								
Sub-Function 64 - Operation & Maintenance								
Level 9 - District Wide								
Program 420 - Building Services								
32-610-64-64-9-420-73180	Repair/Maint - Other Contracted	.00	50,080.00	159,536.15	163,208.85	.00	.00	.00
32-610-64-64-9-420-78020	Furniture & Equipment >\$5,000	.00	.00	232,348.00	144,781.00	.00	.00	.00
Program 420 - Building Services Totals		\$0.00	\$50,080.00	\$391,884.15	\$307,989.85	\$0.00	\$0.00	\$0.00
Level 9 - District Wide Totals		\$0.00	\$50,080.00	\$391,884.15	\$307,989.85	\$0.00	\$0.00	\$0.00
Sub-Function 64 - Operation & Maintenance Totals		\$0.00	\$50,080.00	\$391,884.15	\$307,989.85	\$0.00	\$0.00	\$0.00
Function 64 - Operation & Maintenance Totals		\$0.00	\$50,080.00	\$391,884.15	\$307,989.85	\$0.00	\$0.00	\$0.00
Locations 610 - ARPA CSLFRF Ventilation 21.027 Totals		\$0.00	\$50,080.00	\$391,884.15	\$307,989.85	\$0.00	\$0.00	\$0.00

FY 25 Grant Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 32 - School Grants Fund								
EXPENSE								
Locations 620 - ESSER II Postsecondary SpEd Supp								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 3 - Secondary								
Program 120 - Special Education								
32-620-61-10-3-120-71120	Compensation-Instructional Salaries	.00	8,954.28	.00	.00	.00	.00	.00
32-620-61-10-3-120-72100	FICA	.00	664.70	.00	.00	.00	.00	.00
32-620-61-10-3-120-72210	VRS Pension Contribution	.00	1,079.10	.00	.00	.00	.00	.00
32-620-61-10-3-120-72220	VRS Hybrid Pension Contribution	.00	378.27	.00	.00	.00	.00	.00
32-620-61-10-3-120-72300	Group Health and Dental Insurance	.00	1,006.03	.00	.00	.00	.00	.00
32-620-61-10-3-120-72400	VRS Group Life Insurance	.00	117.50	.00	.00	.00	.00	.00
32-620-61-10-3-120-72510	Hybrid Disability Insurance	.00	5.40	.00	.00	.00	.00	.00
32-620-61-10-3-120-72750	VRS Retiree Health Care Credit	.00	106.10	.00	.00	.00	.00	.00
32-620-61-10-3-120-73280	Therapeutic Service - Sp Ed - Speech Therapy	.00	525.33	.00	.00	.00	.00	.00
Program 120 - Special Education Totals		\$0.00	\$12,836.71	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 3 - Secondary Totals		\$0.00	\$12,836.71	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function 10 - Classroom Instruction Totals		\$0.00	\$12,836.71	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Function 61 - Instruction Totals		\$0.00	\$12,836.71	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Locations 620 - ESSER II Postsecondary SpEd Supp Totals		\$0.00	\$12,836.71	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Locations 630 - DCJS Digital Mapping Grant								
Function 64 - Operation & Maintenance								
Sub-Function 64 - Operation & Maintenance								
Level 9 - District Wide								
Program 420 - Building Services								
32-630-64-64-9-420-73180	Repair/Maint - Other Contracted	.00	.00	19,723.00	.00	.00	.00	.00
Program 420 - Building Services Totals		\$0.00	\$0.00	\$19,723.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 9 - District Wide Totals		\$0.00	\$0.00	\$19,723.00	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function 64 - Operation & Maintenance Totals		\$0.00	\$0.00	\$19,723.00	\$0.00	\$0.00	\$0.00	\$0.00
Function 64 - Operation & Maintenance Totals		\$0.00	\$0.00	\$19,723.00	\$0.00	\$0.00	\$0.00	\$0.00
Locations 630 - DCJS Digital Mapping Grant Totals		\$0.00	\$0.00	\$19,723.00	\$0.00	\$0.00	\$0.00	\$0.00

FY 25 Grant Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 32 - School Grants Fund								
EXPENSE								
Locations 640 - School-Based Health 93.354								
Function 62 - Administration, Attend. & Health								
Sub-Function 62 - Admin, Attend. & Health								
Level 9 - District Wide								
Program 222 - Health Services								
32-640-62-62-9-222-71131	Compensation-School Nurses	.00	.00	20,005.10	.00	20,000.00	19,990.00	(10.00)
32-640-62-62-9-222-72100	FICA	.00	.00	1,531.80	.00	1,530.00	1,529.00	(1.00)
32-640-62-62-9-222-72210	VRS Pension Contribution	.00	.00	.00	.00	3,324.00	3,322.00	(2.00)
32-640-62-62-9-222-72220	VRS Hybrid Pension Contribution	.00	.00	3,164.16	.00	.00	.00	.00
32-640-62-62-9-222-72300	Group Health and Dental Insurance	.00	.00	3,591.24	.00	7,963.00	2,574.00	(5,389.00)
32-640-62-62-9-222-72400	VRS Group Life Insurance	.00	.00	255.12	.00	268.00	268.00	.00
32-640-62-62-9-222-72510	Hybrid Disability Insurance	.00	.00	45.32	.00	.00	.00	.00
32-640-62-62-9-222-72750	VRS Retiree Health Care Credit	.00	.00	230.36	.00	242.00	242.00	.00
32-640-62-62-9-222-73037	Contractual Services - Other	.00	.00	750.00	.00	3,000.00	3,780.00	780.00
32-640-62-62-9-222-73255	Professional Development	.00	.00	930.00	19,355.98	2,522.00	24,548.00	22,026.00
32-640-62-62-9-222-76045	Furniture and Equip <\$5,000	.00	.00	1,422.23	28,471.79	1,151.00	23,752.00	22,601.00
Program 222 - Health Services Totals		\$0.00	\$0.00	\$31,925.33	\$47,827.77	\$40,000.00	\$80,005.00	\$40,005.00
Level 9 - District Wide Totals		\$0.00	\$0.00	\$31,925.33	\$47,827.77	\$40,000.00	\$80,005.00	\$40,005.00
Sub-Function 62 - Admin, Attend. & Health Totals		\$0.00	\$0.00	\$31,925.33	\$47,827.77	\$40,000.00	\$80,005.00	\$40,005.00
Function 62 - Administration, Attend. & Health Totals		\$0.00	\$0.00	\$31,925.33	\$47,827.77	\$40,000.00	\$80,005.00	\$40,005.00
Locations 640 - School-Based Health 93.354 Totals		\$0.00	\$0.00	\$31,925.33	\$47,827.77	\$40,000.00	\$80,005.00	\$40,005.00

FY 25 Grant Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 32 - School Grants Fund								
EXPENSE								
Locations 650 - Epidem & Lab Capacity 93.323								
Function 62 - Administration, Attend. & Health								
Sub-Function 62 - Admin, Attend. & Health								
Level 9 - District Wide								
Program 222 - Health Services								
32-650-62-9-222-76045	Furniture and Equip <\$5,000	.00	.00	16,928.27	.00	.00	.00	.00
Program 222 - Health Services Totals		\$0.00	\$0.00	\$16,928.27	\$0.00	\$0.00	\$0.00	\$0.00
Level 9 - District Wide Totals		\$0.00	\$0.00	\$16,928.27	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function 62 - Admin, Attend. & Health Totals		\$0.00	\$0.00	\$16,928.27	\$0.00	\$0.00	\$0.00	\$0.00
Function 62 - Administration, Attend. & Health Totals		\$0.00	\$0.00	\$16,928.27	\$0.00	\$0.00	\$0.00	\$0.00
Locations 650 - Epidem & Lab Capacity 93.323 Totals		\$0.00	\$0.00	\$16,928.27	\$0.00	\$0.00	\$0.00	\$0.00
Locations 660 - Community Schools Grant 84.215J								
Function 62 - Administration, Attend. & Health								
Sub-Function 62 - Admin, Attend. & Health								
Level 9 - District Wide								
Program 222 - Health Services								
32-660-62-9-222-73037	Contractual Services - Other	.00	.00	1,811.72	116,170.58	.00	123,188.00	123,188.00
32-660-62-9-222-76435	Supplies - Instructional	.00	.00	.00	4,053.20	.00	8,000.00	8,000.00
Program 222 - Health Services Totals		\$0.00	\$0.00	\$1,811.72	\$120,223.78	\$0.00	\$131,188.00	\$131,188.00
Level 9 - District Wide Totals		\$0.00	\$0.00	\$1,811.72	\$120,223.78	\$0.00	\$131,188.00	\$131,188.00
Sub-Function 62 - Admin, Attend. & Health Totals		\$0.00	\$0.00	\$1,811.72	\$120,223.78	\$0.00	\$131,188.00	\$131,188.00
Function 62 - Administration, Attend. & Health Totals		\$0.00	\$0.00	\$1,811.72	\$120,223.78	\$0.00	\$131,188.00	\$131,188.00
Locations 660 - Community Schools Grant 84.215J Totals		\$0.00	\$0.00	\$1,811.72	\$120,223.78	\$0.00	\$131,188.00	\$131,188.00
Locations 670 - SBMH2-Yr1 84.184H								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 3 - Secondary								
Program 110 - Regular Instruction								
32-670-61-10-3-110-71665	Bonus Payments To Teachers	.00	.00	.00	2,500.00	.00	1,000.00	1,000.00

FY 25 Grant Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 32 - School Grants Fund								
EXPENSE								
Locations 670 - SBMH2-Yr1 84.184H								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 3 - Secondary								
Program 110 - Regular Instruction								
32-670-61-10-3-110-72100	FICA	.00	.00	.00	191.25	.00	77.00	77.00
Program 110 - Regular Instruction Totals		\$0.00	\$0.00	\$0.00	\$2,691.25	\$0.00	\$1,077.00	\$1,077.00
Level 3 - Secondary Totals		\$0.00	\$0.00	\$0.00	\$2,691.25	\$0.00	\$1,077.00	\$1,077.00
Sub-Function 10 - Classroom Instruction Totals		\$0.00	\$0.00	\$0.00	\$2,691.25	\$0.00	\$1,077.00	\$1,077.00
Sub-Function 21 - Student Guidance								
Level 2 - Elementary								
Program 110 - Regular Instruction								
32-670-61-21-2-110-71124	Compensation-Guidance Counselors	.00	.00	.00	22,378.40	.00	57,000.00	57,000.00
32-670-61-21-2-110-71665	Bonus Payments To Teachers	.00	.00	.00	12,500.00	.00	.00	.00
32-670-61-21-2-110-72100	FICA	.00	.00	.00	2,397.57	.00	4,361.00	4,361.00
32-670-61-21-2-110-72210	VRS Pension Contribution	.00	.00	.00	2,724.30	.00	9,473.00	9,473.00
32-670-61-21-2-110-72220	VRS Hybrid Pension Contribution	.00	.00	.00	1,738.80	.00	.00	.00
32-670-61-21-2-110-72300	Group Health and Dental Insurance	.00	.00	.00	2,328.72	.00	3,394.00	3,394.00
32-670-61-21-2-110-72400	VRS Group Life Insurance	.00	.00	.00	359.88	.00	764.00	764.00
32-670-61-21-2-110-72510	Hybrid Disability Insurance	.00	.00	.00	24.92	.00	.00	.00
32-670-61-21-2-110-72750	VRS Retiree Health Care Credit	.00	.00	.00	324.89	.00	690.00	690.00
32-670-61-21-2-110-75802	Dues	.00	.00	.00	250.00	.00	.00	.00
32-670-61-21-2-110-76435	Supplies - Instructional	.00	.00	.00	.00	.00	1,473.00	1,473.00
Program 110 - Regular Instruction Totals		\$0.00	\$0.00	\$0.00	\$45,027.48	\$0.00	\$77,155.00	\$77,155.00
Level 2 - Elementary Totals		\$0.00	\$0.00	\$0.00	\$45,027.48	\$0.00	\$77,155.00	\$77,155.00

FY 25 Grant Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 32 - School Grants Fund								
EXPENSE								
Locations 670 - SBMH2-Yr1 84.184H								
Function 61 - Instruction								
Sub-Function 21 - Student Guidance								
Level 3 - Secondary								
Program 110 - Regular Instruction								
32-670-61-21-3-110-71665	Bonus Payments To Teachers	.00	.00	.00	10,000.00	.00	19,800.00	19,800.00
32-670-61-21-3-110-72100	FICA	.00	.00	.00	765.00	.00	1,515.00	1,515.00
32-670-61-21-3-110-75802	Dues	.00	.00	.00	391.75	.00	.00	.00
Program 110 - Regular Instruction Totals		\$0.00	\$0.00	\$0.00	\$11,156.75	\$0.00	\$21,315.00	\$21,315.00
Level 3 - Secondary Totals		\$0.00	\$0.00	\$0.00	\$11,156.75	\$0.00	\$21,315.00	\$21,315.00
Level 4 - Middle								
Program 110 - Regular Instruction								
32-670-61-21-4-110-71665	Bonus Payments To Teachers	.00	.00	.00	7,500.00	.00	.00	.00
32-670-61-21-4-110-72100	FICA	.00	.00	.00	573.75	.00	.00	.00
32-670-61-21-4-110-75802	Dues	.00	.00	.00	136.75	.00	.00	.00
Program 110 - Regular Instruction Totals		\$0.00	\$0.00	\$0.00	\$8,210.50	\$0.00	\$0.00	\$0.00
Level 4 - Middle Totals		\$0.00	\$0.00	\$0.00	\$8,210.50	\$0.00	\$0.00	\$0.00
Sub-Function 21 - Student Guidance Totals		\$0.00	\$0.00	\$0.00	\$64,394.73	\$0.00	\$98,470.00	\$98,470.00
Sub-Function 22 - Student Social Worker								
Level 2 - Elementary								
Program 110 - Regular Instruction								
32-670-61-22-2-110-71120	Compensation-Instructional Salaries	.00	.00	.00	5,603.70	.00	49,500.00	49,500.00
32-670-61-22-2-110-71665	Bonus Payments To Teachers	.00	.00	.00	5,000.00	.00	.00	.00
32-670-61-22-2-110-72100	FICA	.00	.00	.00	806.84	.00	3,787.00	3,787.00
32-670-61-22-2-110-72210	VRS Pension Contribution	.00	.00	.00	1,136.30	.00	8,227.00	8,227.00
32-670-61-22-2-110-72300	Group Health and Dental Insurance	.00	.00	.00	735.50	.00	.00	.00
32-670-61-22-2-110-72400	VRS Group Life Insurance	.00	.00	.00	91.60	.00	663.00	663.00
32-670-61-22-2-110-72750	VRS Retiree Health Care Credit	.00	.00	.00	82.75	.00	599.00	599.00
Program 110 - Regular Instruction Totals		\$0.00	\$0.00	\$0.00	\$13,456.69	\$0.00	\$62,776.00	\$62,776.00

FY 25 Grant Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 32 - School Grants Fund								
EXPENSE								
Locations 670 - SBMH2-Yr1 84.184H								
Function 61 - Instruction								
Sub-Function 22 - Student Social Worker								
Level 2 - Elementary								
Program 120 - Special Education								
32-670-61-22-2-120-71120	Compensation-Instructional Salaries	.00	.00	.00	3,735.80	.00	.00	.00
32-670-61-22-2-120-72100	FICA	.00	.00	.00	282.88	.00	.00	.00
32-670-61-22-2-120-72210	VRS Pension Contribution	.00	.00	.00	757.55	.00	.00	.00
32-670-61-22-2-120-72300	Group Health and Dental Insurance	.00	.00	.00	490.35	.00	.00	.00
32-670-61-22-2-120-72400	VRS Group Life Insurance	.00	.00	.00	61.10	.00	.00	.00
32-670-61-22-2-120-72750	VRS Retiree Health Care Credit	.00	.00	.00	55.15	.00	.00	.00
Program 120 - Special Education Totals		\$0.00	\$0.00	\$0.00	\$5,382.83	\$0.00	\$0.00	\$0.00
Level 2 - Elementary Totals		\$0.00	\$0.00	\$0.00	\$18,839.52	\$0.00	\$62,776.00	\$62,776.00
Level 3 - Secondary								
Program 110 - Regular Instruction								
32-670-61-22-3-110-71120	Compensation-Instructional Salaries	.00	.00	.00	5,603.70	.00	.00	.00
32-670-61-22-3-110-71665	Bonus Payments To Teachers	.00	.00	.00	2,500.00	.00	.00	.00
32-670-61-22-3-110-72100	FICA	.00	.00	.00	615.59	.00	.00	.00
32-670-61-22-3-110-72210	VRS Pension Contribution	.00	.00	.00	1,136.30	.00	.00	.00
32-670-61-22-3-110-72300	Group Health and Dental Insurance	.00	.00	.00	735.50	.00	.00	.00
32-670-61-22-3-110-72400	VRS Group Life Insurance	.00	.00	.00	91.60	.00	.00	.00
32-670-61-22-3-110-72750	VRS Retiree Health Care Credit	.00	.00	.00	82.75	.00	.00	.00
Program 110 - Regular Instruction Totals		\$0.00	\$0.00	\$0.00	\$10,765.44	\$0.00	\$0.00	\$0.00
Program 120 - Special Education								
32-670-61-22-3-120-71120	Compensation-Instructional Salaries	.00	.00	.00	3,735.80	.00	.00	.00
32-670-61-22-3-120-72100	FICA	.00	.00	.00	282.85	.00	.00	.00
32-670-61-22-3-120-72210	VRS Pension Contribution	.00	.00	.00	757.60	.00	.00	.00

FY 25 Grant Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 32 - School Grants Fund								
EXPENSE								
Locations 670 - SBMH2-Yr1 84.184H								
Function 61 - Instruction								
Sub-Function 22 - Student Social Worker								
Level 3 - Secondary								
Program 120 - Special Education								
32-670-61-22-3-120-72300	Group Health and Dental Insurance	.00	.00	.00	490.35	.00	.00	.00
32-670-61-22-3-120-72400	VRS Group Life Insurance	.00	.00	.00	61.10	.00	.00	.00
32-670-61-22-3-120-72750	VRS Retiree Health Care Credit	.00	.00	.00	55.05	.00	.00	.00
Program 120 - Special Education Totals		\$0.00	\$0.00	\$0.00	\$5,382.75	\$0.00	\$0.00	\$0.00
Level 3 - Secondary Totals		\$0.00	\$0.00	\$0.00	\$16,148.19	\$0.00	\$0.00	\$0.00
Sub-Function 22 - Student Social Worker Totals		\$0.00	\$0.00	\$0.00	\$34,987.71	\$0.00	\$62,776.00	\$62,776.00
Sub-Function 31 - Instr. Sup. - Improve. of Instr.								
Level 2 - Elementary								
Program 120 - Special Education								
32-670-61-31-2-120-71110	Compensation-Administrative	.00	.00	.00	13,262.92	.00	.00	.00
32-670-61-31-2-120-72100	FICA	.00	.00	.00	1,014.50	.00	.00	.00
32-670-61-31-2-120-72210	VRS Pension Contribution	.00	.00	.00	2,204.50	.00	.00	.00
32-670-61-31-2-120-72400	VRS Group Life Insurance	.00	.00	.00	177.50	.00	.00	.00
32-670-61-31-2-120-72750	VRS Retiree Health Care Credit	.00	.00	.00	160.00	.00	.00	.00
Program 120 - Special Education Totals		\$0.00	\$0.00	\$0.00	\$16,819.42	\$0.00	\$0.00	\$0.00
Level 2 - Elementary Totals		\$0.00	\$0.00	\$0.00	\$16,819.42	\$0.00	\$0.00	\$0.00
Level 3 - Secondary								
Program 120 - Special Education								
32-670-61-31-3-120-71110	Compensation-Administrative	.00	.00	.00	13,262.91	.00	.00	.00
32-670-61-31-3-120-72100	FICA	.00	.00	.00	1,014.50	.00	.00	.00
32-670-61-31-3-120-72210	VRS Pension Contribution	.00	.00	.00	2,204.50	.00	.00	.00
32-670-61-31-3-120-72400	VRS Group Life Insurance	.00	.00	.00	177.50	.00	.00	.00

FY 25 Grant Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 32 - School Grants Fund								
EXPENSE								
Locations 670 - SBMH2-Yr1 84.184H								
Function 61 - Instruction								
Sub-Function 31 - Instr. Sup. - Improve. of Instr.								
Level 3 - Secondary								
Program 120 - Special Education								
32-670-61-31-3-120- 72750	VRS Retiree Health Care Credit	.00	.00	.00	160.00	.00	.00	.00
Program 120 - Special Education Totals		\$0.00	\$0.00	\$0.00	\$16,819.41	\$0.00	\$0.00	\$0.00
Level 3 - Secondary Totals		\$0.00	\$0.00	\$0.00	\$16,819.41	\$0.00	\$0.00	\$0.00
Sub-Function 31 - Instr. Sup. - Improve. of Instr. Totals		\$0.00	\$0.00	\$0.00	\$33,638.83	\$0.00	\$0.00	\$0.00
Function 61 - Instruction Totals		\$0.00	\$0.00	\$0.00	\$135,712.52	\$0.00	\$162,323.00	\$162,323.00
Function 62 - Administration, Attend. & Health								
Sub-Function 62 - Admin, Attend. & Health								
Level 9 - District Wide								
Program 212 - Exec Admin Services								
32-670-62-62-9-212- 73035	Consultants	.00	.00	.00	43,470.00	.00	25,500.00	25,500.00
Program 212 - Exec Admin Services Totals		\$0.00	\$0.00	\$0.00	\$43,470.00	\$0.00	\$25,500.00	\$25,500.00
Program 223 - Psych Services								
32-670-62-62-9-223- 71655	Compensation - Stipends For PD	.00	.00	.00	6,450.00	.00	.00	.00
32-670-62-62-9-223- 71665	Bonus Payments To Teachers	.00	.00	.00	7,500.00	.00	.00	.00
32-670-62-62-9-223- 72100	FICA	.00	.00	.00	1,067.27	.00	.00	.00
32-670-62-62-9-223- 75530	Travel - Other	.00	.00	.00	15,049.72	.00	7,000.00	7,000.00
Program 223 - Psych Services Totals		\$0.00	\$0.00	\$0.00	\$30,066.99	\$0.00	\$7,000.00	\$7,000.00
Level 9 - District Wide Totals		\$0.00	\$0.00	\$0.00	\$73,536.99	\$0.00	\$32,500.00	\$32,500.00
Sub-Function 62 - Admin, Attend. & Health Totals		\$0.00	\$0.00	\$0.00	\$73,536.99	\$0.00	\$32,500.00	\$32,500.00
Function 62 - Administration, Attend. & Health Totals		\$0.00	\$0.00	\$0.00	\$73,536.99	\$0.00	\$32,500.00	\$32,500.00

FY 25 Grant Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 32 - School Grants Fund								
EXPENSE								
Locations 670 - SBMH2-Yr1 84.184H								
Function 68 - Technology								
Sub-Function 21 - Student Guidance								
Level 9 - District Wide								
Program 800 - Technology								
32-670-68-21-9-800-71665	Bonus Payments To Teachers	.00	.00	.00	2,500.00	.00	1,000.00	1,000.00
32-670-68-21-9-800-72100	FICA	.00	.00	.00	191.25	.00	77.00	77.00
Program 800 - Technology Totals		\$0.00	\$0.00	\$0.00	\$2,691.25	\$0.00	\$1,077.00	\$1,077.00
Level 9 - District Wide Totals		\$0.00	\$0.00	\$0.00	\$2,691.25	\$0.00	\$1,077.00	\$1,077.00
Sub-Function 21 - Student Guidance Totals		\$0.00	\$0.00	\$0.00	\$2,691.25	\$0.00	\$1,077.00	\$1,077.00
Function 68 - Technology Totals		\$0.00	\$0.00	\$0.00	\$2,691.25	\$0.00	\$1,077.00	\$1,077.00
Locations 670 - SBMH2-Yr1 84.184H Totals		\$0.00	\$0.00	\$0.00	\$211,940.76	\$0.00	\$195,900.00	\$195,900.00
Locations 680 - ALL in Tutoring								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 2 - Elementary								
Program 110 - Regular Instruction								
32-680-61-10-2-110-71120	Compensation-Instructional Salaries	.00	.00	.00	115,175.47	.00	.00	.00
32-680-61-10-2-110-72100	FICA	.00	.00	.00	8,553.38	.00	.00	.00
32-680-61-10-2-110-72210	VRS Pension Contribution	.00	.00	.00	17,850.45	.00	.00	.00
32-680-61-10-2-110-72220	VRS Hybrid Pension Contribution	.00	.00	.00	5,008.96	.00	.00	.00
32-680-61-10-2-110-72300	Group Health and Dental Insurance	.00	.00	.00	13,516.68	.00	.00	.00
32-680-61-10-2-110-72400	VRS Group Life Insurance	.00	.00	.00	1,843.03	.00	.00	.00
32-680-61-10-2-110-72510	Hybrid Disability Insurance	.00	.00	.00	71.71	.00	.00	.00
32-680-61-10-2-110-72750	VRS Retiree Health Care Credit	.00	.00	.00	1,664.24	.00	.00	.00
32-680-61-10-2-110-76130	Textbooks	.00	.00	.00	95,850.00	.00	.00	.00
32-680-61-10-2-110-76435	Supplies - Instructional	.00	.00	.00	1,915.24	.00	.00	.00
Program 110 - Regular Instruction Totals		\$0.00	\$0.00	\$0.00	\$261,449.16	\$0.00	\$0.00	\$0.00
Program 120 - Special Education								
32-680-61-10-2-120-71146	Compensation - ELL	.00	.00	.00	22,185.00	.00	65,000.00	65,000.00

FY 25 Grant Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 32 - School Grants Fund								
EXPENSE								
Locations 680 - ALL in Tutoring								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 2 - Elementary								
Program 120 - Special Education								
32-680-61-10-2-120-72100	FICA	.00	.00	.00	1,698.30	.00	4,973.00	4,973.00
32-680-61-10-2-120-72210	VRS Pension Contribution	.00	.00	.00	.00	.00	10,803.00	10,803.00
32-680-61-10-2-120-72220	VRS Hybrid Pension Contribution	.00	.00	.00	4,912.84	.00	.00	.00
32-680-61-10-2-120-72300	Group Health and Dental Insurance	.00	.00	.00	.00	.00	9,407.00	9,407.00
32-680-61-10-2-120-72400	VRS Group Life Insurance	.00	.00	.00	396.10	.00	871.00	871.00
32-680-61-10-2-120-72510	Hybrid Disability Insurance	.00	.00	.00	70.33	.00	.00	.00
32-680-61-10-2-120-72750	VRS Retiree Health Care Credit	.00	.00	.00	357.69	.00	787.00	787.00
Program 120 - Special Education Totals		\$0.00	\$0.00	\$0.00	\$29,620.26	\$0.00	\$91,841.00	\$91,841.00
Level 2 - Elementary Totals		\$0.00	\$0.00	\$0.00	\$291,069.42	\$0.00	\$91,841.00	\$91,841.00
Level 3 - Secondary								
Program 110 - Regular Instruction								
32-680-61-10-3-110-71120	Compensation-Instructional Salaries	.00	.00	.00	1,800.00	.00	.00	.00
32-680-61-10-3-110-72100	FICA	.00	.00	.00	137.70	.00	.00	.00
Program 110 - Regular Instruction Totals		\$0.00	\$0.00	\$0.00	\$1,937.70	\$0.00	\$0.00	\$0.00
Program 121 - Alternative Education								
32-680-61-10-3-121-71120	Compensation-Instructional Salaries	.00	.00	.00	27,936.60	.00	65,000.00	65,000.00
32-680-61-10-3-121-72100	FICA	.00	.00	.00	2,100.52	.00	4,973.00	4,973.00
32-680-61-10-3-121-72210	VRS Pension Contribution	.00	.00	.00	5,571.66	.00	10,803.00	10,803.00
32-680-61-10-3-121-72300	Group Health and Dental Insurance	.00	.00	.00	3,922.68	.00	9,407.00	9,407.00
32-680-61-10-3-121-72400	VRS Group Life Insurance	.00	.00	.00	449.23	.00	871.00	871.00
32-680-61-10-3-121-72750	VRS Retiree Health Care Credit	.00	.00	.00	405.63	.00	787.00	787.00
Program 121 - Alternative Education Totals		\$0.00	\$0.00	\$0.00	\$40,386.32	\$0.00	\$91,841.00	\$91,841.00
Level 3 - Secondary Totals		\$0.00	\$0.00	\$0.00	\$42,324.02	\$0.00	\$91,841.00	\$91,841.00

FY 25 Grant Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 32 - School Grants Fund								
EXPENSE								
Locations 680 - ALL in Tutoring								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 4 - Middle								
Program 110 - Regular Instruction								
32-680-61-10-4-110-71120	Compensation-Instructional Salaries	.00	.00	.00	25,900.59	.00	65,000.00	65,000.00
32-680-61-10-4-110-72100	FICA	.00	.00	.00	2,021.33	.00	4,973.00	4,973.00
32-680-61-10-4-110-72210	VRS Pension Contribution	.00	.00	.00	3,926.96	.00	10,803.00	10,803.00
32-680-61-10-4-110-72300	Group Health and Dental Insurance	.00	.00	.00	132.80	.00	9,408.00	9,408.00
32-680-61-10-4-110-72400	VRS Group Life Insurance	.00	.00	.00	316.60	.00	871.00	871.00
32-680-61-10-4-110-72750	VRS Retiree Health Care Credit	.00	.00	.00	285.88	.00	787.00	787.00
32-680-61-10-4-110-76435	Supplies - Instructional	.00	.00	.00	4,528.76	.00	10,062.00	10,062.00
Program 110 - Regular Instruction Totals		\$0.00	\$0.00	\$0.00	\$37,112.92	\$0.00	\$101,904.00	\$101,904.00
Level 4 - Middle Totals		\$0.00	\$0.00	\$0.00	\$37,112.92	\$0.00	\$101,904.00	\$101,904.00
Sub-Function 10 - Classroom Instruction Totals		\$0.00	\$0.00	\$0.00	\$370,506.36	\$0.00	\$285,586.00	\$285,586.00
Sub-Function 22 - Student Social Worker								
Level 2 - Elementary								
Program 110 - Regular Instruction								
32-680-61-22-2-110-71120	Compensation-Instructional Salaries	.00	.00	.00	7,650.30	.00	18,000.00	18,000.00
32-680-61-22-2-110-72100	FICA	.00	.00	.00	587.67	.00	1,377.00	1,377.00
32-680-61-22-2-110-72210	VRS Pension Contribution	.00	.00	.00	1,765.55	.00	2,992.00	2,992.00
32-680-61-22-2-110-72300	Group Health and Dental Insurance	.00	.00	.00	.00	.00	2,822.00	2,822.00
32-680-61-22-2-110-72400	VRS Group Life Insurance	.00	.00	.00	142.35	.00	241.00	241.00
32-680-61-22-2-110-72750	VRS Retiree Health Care Credit	.00	.00	.00	128.55	.00	218.00	218.00
Program 110 - Regular Instruction Totals		\$0.00	\$0.00	\$0.00	\$10,274.42	\$0.00	\$25,650.00	\$25,650.00
Program 120 - Special Education								
32-680-61-22-2-120-71120	Compensation-Instructional Salaries	.00	.00	.00	5,090.20	.00	12,000.00	12,000.00
32-680-61-22-2-120-72100	FICA	.00	.00	.00	391.00	.00	918.00	918.00
32-680-61-22-2-120-72210	VRS Pension Contribution	.00	.00	.00	1,177.00	.00	1,994.00	1,994.00

FY 25 Grant Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 32 - School Grants Fund								
EXPENSE								
Locations 680 - ALL in Tutoring								
Function 61 - Instruction								
Sub-Function 22 - Student Social Worker								
Level 2 - Elementary								
Program 120 - Special Education								
32-680-61-22-2-120-72300	Group Health and Dental Insurance	.00	.00	.00	.00	.00	1,881.00	1,881.00
32-680-61-22-2-120-72400	VRS Group Life Insurance	.00	.00	.00	94.90	.00	161.00	161.00
32-680-61-22-2-120-72750	VRS Retiree Health Care Credit	.00	.00	.00	85.70	.00	145.00	145.00
Program 120 - Special Education Totals		\$0.00	\$0.00	\$0.00	\$6,838.80	\$0.00	\$17,099.00	\$17,099.00
Level 2 - Elementary Totals		\$0.00	\$0.00	\$0.00	\$17,113.22	\$0.00	\$42,749.00	\$42,749.00
Level 3 - Secondary								
Program 110 - Regular Instruction								
32-680-61-22-3-110-71120	Compensation-Instructional Salaries	.00	.00	.00	7,635.30	.00	18,000.00	18,000.00
32-680-61-22-3-110-72100	FICA	.00	.00	.00	586.51	.00	1,377.00	1,377.00
32-680-61-22-3-110-72210	VRS Pension Contribution	.00	.00	.00	1,765.55	.00	2,992.00	2,992.00
32-680-61-22-3-110-72300	Group Health and Dental Insurance	.00	.00	.00	.00	.00	2,822.00	2,822.00
32-680-61-22-3-110-72400	VRS Group Life Insurance	.00	.00	.00	142.35	.00	241.00	241.00
32-680-61-22-3-110-72750	VRS Retiree Health Care Credit	.00	.00	.00	128.55	.00	218.00	218.00
Program 110 - Regular Instruction Totals		\$0.00	\$0.00	\$0.00	\$10,258.26	\$0.00	\$25,650.00	\$25,650.00
Program 120 - Special Education								
32-680-61-22-3-120-71120	Compensation-Instructional Salaries	.00	.00	.00	5,090.20	.00	12,000.00	12,000.00
32-680-61-22-3-120-72100	FICA	.00	.00	.00	391.06	.00	918.00	918.00
32-680-61-22-3-120-72210	VRS Pension Contribution	.00	.00	.00	1,177.00	.00	1,994.00	1,994.00
32-680-61-22-3-120-72300	Group Health and Dental Insurance	.00	.00	.00	.00	.00	1,881.00	1,881.00
32-680-61-22-3-120-72400	VRS Group Life Insurance	.00	.00	.00	94.90	.00	161.00	161.00
32-680-61-22-3-120-72750	VRS Retiree Health Care Credit	.00	.00	.00	85.65	.00	145.00	145.00
Program 120 - Special Education Totals		\$0.00	\$0.00	\$0.00	\$6,838.81	\$0.00	\$17,099.00	\$17,099.00

FY 25 Grant Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 32 - School Grants Fund								
EXPENSE								
Locations 680 - ALL in Tutoring								
Function 61 - Instruction								
Sub-Function 22 - Student Social Worker								
Level 3 - Secondary Totals		\$0.00	\$0.00	\$0.00	\$17,097.07	\$0.00	\$42,749.00	\$42,749.00
Sub-Function 22 - Student Social Worker Totals		\$0.00	\$0.00	\$0.00	\$34,210.29	\$0.00	\$85,498.00	\$85,498.00
Function 61 - Instruction Totals		\$0.00	\$0.00	\$0.00	\$404,716.65	\$0.00	\$371,084.00	\$371,084.00
Function 63 - Pupil Transportation								
Sub-Function 63 - Pupil Transportation								
Level 9 - District Wide								
Program 320 - Vehicle Operation Services								
32-680-63-63-9-320-71170	Compensation-Bus Drivers	.00	.00	.00	148.50	.00	.00	.00
32-680-63-63-9-320-72100	FICA	.00	.00	.00	11.36	.00	.00	.00
Program 320 - Vehicle Operation Services Totals		\$0.00	\$0.00	\$0.00	\$159.86	\$0.00	\$0.00	\$0.00
Level 9 - District Wide Totals		\$0.00	\$0.00	\$0.00	\$159.86	\$0.00	\$0.00	\$0.00
Sub-Function 63 - Pupil Transportation Totals		\$0.00	\$0.00	\$0.00	\$159.86	\$0.00	\$0.00	\$0.00
Function 63 - Pupil Transportation Totals		\$0.00	\$0.00	\$0.00	\$159.86	\$0.00	\$0.00	\$0.00
Locations 680 - ALL in Tutoring Totals		\$0.00	\$0.00	\$0.00	\$404,876.51	\$0.00	\$371,084.00	\$371,084.00
Locations 690 - Education-Homeless C&Y 84.196A								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 2 - Elementary								
Program 110 - Regular Instruction								
32-690-61-10-2-110-73037	Contractual Services - Other	.00	.00	.00	66.67	.00	.00	.00
Program 110 - Regular Instruction Totals		\$0.00	\$0.00	\$0.00	\$66.67	\$0.00	\$0.00	\$0.00
Level 2 - Elementary Totals		\$0.00	\$0.00	\$0.00	\$66.67	\$0.00	\$0.00	\$0.00
Level 3 - Secondary								
Program 110 - Regular Instruction								
32-690-61-10-3-110-73037	Contractual Services - Other	.00	.00	.00	16.67	.00	.00	.00
Program 110 - Regular Instruction Totals		\$0.00	\$0.00	\$0.00	\$16.67	\$0.00	\$0.00	\$0.00
Level 3 - Secondary Totals		\$0.00	\$0.00	\$0.00	\$16.67	\$0.00	\$0.00	\$0.00

FY 25 Grant Budget

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 32 - School Grants Fund								
EXPENSE								
Locations 690 - Education-Homeless C&Y 84.196A								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 4 - Middle								
Program 110 - Regular Instruction								
32-690-61-10-4-110-73037	Contractual Services - Other	.00	.00	.00	16.66	.00	.00	.00
Program 110 - Regular Instruction Totals		\$0.00	\$0.00	\$0.00	\$16.66	\$0.00	\$0.00	\$0.00
Level 4 - Middle Totals		\$0.00	\$0.00	\$0.00	\$16.66	\$0.00	\$0.00	\$0.00
Sub-Function 10 - Classroom Instruction Totals		\$0.00	\$0.00	\$0.00	\$100.00	\$0.00	\$0.00	\$0.00
Function 61 - Instruction Totals		\$0.00	\$0.00	\$0.00	\$100.00	\$0.00	\$0.00	\$0.00
Function 63 - Pupil Transportation								
Sub-Function 63 - Pupil Transportation								
Level 9 - District Wide								
Program 330 - Transportation Monitoring Svcs								
32-690-63-63-9-330-71172	Compensation-Bus Aides	.00	.00	.00	1,857.87	.00	.00	.00
32-690-63-63-9-330-72100	FICA	.00	.00	.00	142.13	.00	.00	.00
Program 330 - Transportation Monitoring Svcs Totals		\$0.00	\$0.00	\$0.00	\$2,000.00	\$0.00	\$0.00	\$0.00
Level 9 - District Wide Totals		\$0.00	\$0.00	\$0.00	\$2,000.00	\$0.00	\$0.00	\$0.00
Sub-Function 63 - Pupil Transportation Totals		\$0.00	\$0.00	\$0.00	\$2,000.00	\$0.00	\$0.00	\$0.00
Function 63 - Pupil Transportation Totals		\$0.00	\$0.00	\$0.00	\$2,000.00	\$0.00	\$0.00	\$0.00
Locations 690 - Education-Homeless C&Y 84.196A Totals		\$0.00	\$0.00	\$0.00	\$2,100.00	\$0.00	\$0.00	\$0.00
EXPENSE TOTALS		\$3,589,500.60	\$6,861,975.37	\$5,627,389.48	\$4,229,314.89	\$3,858,581.00	\$4,001,953.00	\$143,372.00
Fund 32 - School Grants Fund Totals								
REVENUE TOTALS		\$3,589,500.60	\$6,861,975.37	\$5,627,389.48	\$4,533,644.11	\$3,858,581.00	\$4,001,953.00	\$143,372.00
EXPENSE TOTALS		\$3,589,500.60	\$6,861,975.37	\$5,627,389.48	\$4,229,314.89	\$3,858,581.00	\$4,001,953.00	\$143,372.00
Fund 32 - School Grants Fund Totals		\$0.00	\$0.00	\$0.00	\$304,329.22	\$0.00	\$0.00	\$0.00
Net Grand Totals								
REVENUE GRAND TOTALS		\$3,589,500.60	\$6,861,975.37	\$5,627,389.48	\$4,533,644.11	\$3,858,581.00	\$4,001,953.00	\$143,372.00
EXPENSE GRAND TOTALS		\$3,589,500.60	\$6,861,975.37	\$5,627,389.48	\$4,229,314.89	\$3,858,581.00	\$4,001,953.00	\$143,372.00
Net Grand Totals		\$0.00	\$0.00	\$0.00	\$304,329.22	\$0.00	\$0.00	\$0.00

FY 25 Cafeteria Budget for Presentation

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference vs Adopted
Fund 33 - School Cafeteria Fund								
REVENUE								
Locations 111 - Salem High School								
Function 65 - Food Services								
Sub-Function 65 - Food Services								
Level 9 - District Wide								
Program 510 - School Food Services								
33-111-65-65-9-510-61116	State School Meals Expansion-Lunch	.00	.00	1,704.00	1,852.40	.00	.00	.00
33-111-65-65-9-510-61117	State School Meals Expansion-Breakfast	.00	.00	312.60	462.90	.00	.00	.00
33-111-65-65-9-510-61118	State School Lunch Program	4,267.79	4,859.10	5,352.09	4,506.79	6,819.00	6,819.00	.00
33-111-65-65-9-510-61351	State School Breakfast Incentive Grant	.00	3,633.63	5,989.14	2,162.70	7,505.00	7,505.00	.00
33-111-65-65-9-510-62360	Natl School Lunch Program 10.555	.00	524,325.60	249,519.68	234,065.55	478,495.00	478,495.00	.00
33-111-65-65-9-510-62365	Supply Chain Assistance 10.555	.00	14,576.84	22,668.88	17,407.76	5,000.00	.00	(5,000.00)
33-111-65-65-9-510-62370	Pandemic EBT Local Admin Cost Grant 10.649	.00	3,063.00	3,135.00	3,256.00	.00	.00	.00
33-111-65-65-9-510-62390	School Breakfast Program 10.553	.00	96,548.29	52,639.83	54,762.64	.00	.00	.00
33-111-65-65-9-510-62395	Federal Aid - Commodities	34,399.47	34,802.85	34,301.94	.00	.00	.00	.00
33-111-65-65-9-510-62398	Summer Food Service Program 10.559 - CARES	314,050.83	.00	.00	.00	.00	.00	.00
33-111-65-65-9-510-63010	Appropriated from Fund Balance	.00	.00	.00	.00	.00	30,000.00	30,000.00
33-111-65-65-9-510-63030	Sale of Breakfasts	90.75	.00	5,034.39	5,279.15	8,469.00	8,469.00	.00
33-111-65-65-9-510-63035	Sale of Lunches	422.26	.00	105,646.55	104,764.40	98,724.00	98,724.00	.00
33-111-65-65-9-510-63036	Sale - A La Carte	17,596.73	76,942.57	104,310.10	121,490.29	110,076.00	110,076.00	.00
33-111-65-65-9-510-63037	Sale - Adult	6,550.88	265.89	4,728.50	5,356.10	9,230.00	9,230.00	.00
33-111-65-65-9-510-63040	Rebate Income	1,151.73	1,437.38	1,169.12	463.96	300.00	300.00	.00
33-111-65-65-9-510-63045	Catering/Special Events	7,207.97	6,785.54	9,733.78	14,210.45	7,087.00	7,087.00	.00
33-111-65-65-9-510-63050	Miscellaneous Income	2,000.00	.00	.00	(1,837.15)	.00	.00	.00

FY 25 Cafeteria Budget for Presentation

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference vs Adopted
Fund 33 - School Cafeteria Fund								
REVENUE								
Locations 111 - Salem High School								
Function 65 - Food Services								
Sub-Function 65 - Food Services								
Level 9 - District Wide								
Program 510 - School Food Services								
33-111-65-65-9-510-63801	Interest Income	288.55	326.62	6,733.74	6,738.13	1,000.00	1,000.00	.00
33-111-65-65-9-510-69999	Contingencies	.00	.00	.00	.00	.00	25,000.00	25,000.00
Program 510 - School Food Services Totals		\$388,026.96	\$767,567.31	\$612,979.34	\$574,942.07	\$732,705.00	\$782,705.00	\$50,000.00
Level 9 - District Wide Totals		\$388,026.96	\$767,567.31	\$612,979.34	\$574,942.07	\$732,705.00	\$782,705.00	\$50,000.00
Sub-Function 65 - Food Services Totals		\$388,026.96	\$767,567.31	\$612,979.34	\$574,942.07	\$732,705.00	\$782,705.00	\$50,000.00
Function 65 - Food Services Totals		\$388,026.96	\$767,567.31	\$612,979.34	\$574,942.07	\$732,705.00	\$782,705.00	\$50,000.00
Locations 111 - Salem High School Totals		\$388,026.96	\$767,567.31	\$612,979.34	\$574,942.07	\$732,705.00	\$782,705.00	\$50,000.00
Locations 112 - Andrew Lewis Middle School								
Function 65 - Food Services								
Sub-Function 65 - Food Services								
Level 9 - District Wide								
Program 510 - School Food Services								
33-112-65-65-9-510-61116	State School Meals Expansion-Lunch	.00	.00	2,026.40	1,968.80	.00	.00	.00
33-112-65-65-9-510-61117	State School Meals Expansion-Breakfast	.00	.00	403.80	678.30	.00	.00	.00
33-112-65-65-9-510-61118	State School Lunch Program	4,703.06	4,919.38	4,429.32	4,506.79	6,819.00	6,819.00	.00
33-112-65-65-9-510-61351	State School Breakfast Incentive Grant	.00	2,271.06	4,658.21	1,874.25	7,505.00	7,505.00	.00
33-112-65-65-9-510-62360	Natl School Lunch Program 10.555	.00	425,389.15	257,317.07	246,442.20	346,973.00	346,973.00	.00
33-112-65-65-9-510-62365	Supply Chain Assistance 10.555	.00	15,210.62	23,653.87	18,164.61	5,000.00	.00	(5,000.00)
33-112-65-65-9-510-62390	School Breakfast Program 10.553	.00	71,608.10	42,421.53	57,230.16	.00	.00	.00
33-112-65-65-9-510-62395	Federal Aid - Commodities	37,384.67	38,359.93	38,620.35	.00	.00	.00	.00
33-112-65-65-9-510-62397	Summer Food Service Program 10.559	55,801.06	85,461.44	.00	46,651.79	.00	.00	.00

FY 25 Cafeteria Budget for Presentation

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference vs Adopted
Fund 33 - School Cafeteria Fund								
REVENUE								
Locations 112 - Andrew Lewis Middle School								
Function 65 - Food Services								
Sub-Function 65 - Food Services								
Level 9 - District Wide								
Program 510 - School Food Services								
33-112-65-65-9-510-62398	Summer Food Service Program 10.559 - CARES	256,198.67	.00	.00	.00	.00	.00	.00
33-112-65-65-9-510-63030	Sale of Breakfasts	4.02	.00	5,705.56	6,984.90	6,174.00	6,174.00	.00
33-112-65-65-9-510-63035	Sale of Lunches	333.58	.00	106,161.20	101,793.00	71,969.00	71,969.00	.00
33-112-65-65-9-510-63036	Sale - A La Carte	15,074.30	19,352.99	77,266.05	76,623.98	80,245.00	80,245.00	.00
33-112-65-65-9-510-63037	Sale - Adult	3,348.01	1,020.56	3,458.60	3,298.90	6,728.00	6,728.00	.00
33-112-65-65-9-510-63040	Rebate Income	1,151.73	1,437.37	1,169.12	463.96	300.00	300.00	.00
33-112-65-65-9-510-63050	Miscellaneous Income	.00	.00	469.00	.00	.00	.00	.00
33-112-65-65-9-510-63801	Interest Income	288.55	326.62	6,733.74	6,738.11	1,000.00	1,000.00	.00
33-112-65-65-9-510-69999	Contingencies	.00	.00	.00	.00	.00	25,000.00	25,000.00
Program 510 - School Food Services Totals		\$374,287.65	\$665,357.22	\$574,493.82	\$573,419.75	\$532,713.00	\$552,713.00	\$20,000.00
Level 9 - District Wide Totals		\$374,287.65	\$665,357.22	\$574,493.82	\$573,419.75	\$532,713.00	\$552,713.00	\$20,000.00
Sub-Function 65 - Food Services Totals		\$374,287.65	\$665,357.22	\$574,493.82	\$573,419.75	\$532,713.00	\$552,713.00	\$20,000.00
Function 65 - Food Services Totals		\$374,287.65	\$665,357.22	\$574,493.82	\$573,419.75	\$532,713.00	\$552,713.00	\$20,000.00
Locations 112 - Andrew Lewis Middle School Totals		\$374,287.65	\$665,357.22	\$574,493.82	\$573,419.75	\$532,713.00	\$552,713.00	\$20,000.00
Locations 113 - Carver Elementary								
Function 65 - Food Services								
Sub-Function 65 - Food Services								
Level 9 - District Wide								
Program 510 - School Food Services								
33-113-65-65-9-510-61118	State School Lunch Program	2,430.60	3,430.19	2,399.22	2,523.80	3,518.00	3,518.00	.00
33-113-65-65-9-510-61351	State School Breakfast Incentive Grant	.00	2,573.89	5,656.39	3,027.69	3,748.00	3,748.00	.00

FY 25 Cafeteria Budget for Presentation

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference vs Adopted
Fund 33 - School Cafeteria Fund								
REVENUE								
Locations 113 - Carver Elementary								
Function 65 - Food Services								
Sub-Function 65 - Food Services								
Level 9 - District Wide								
Program 510 - School Food Services								
33-113-65-65-9-510-62360	Natl School Lunch Program 10.555	.00	225,928.20	214,904.23	184,705.85	162,784.00	162,784.00	.00
33-113-65-65-9-510-62365	Supply Chain Assistance 10.555	.00	10,140.41	15,769.75	12,109.74	5,000.00	.00	(5,000.00)
33-113-65-65-9-510-62390	School Breakfast Program 10.553	.00	92,473.35	75,118.54	56,053.22	.00	.00	.00
33-113-65-65-9-510-62395	Federal Aid - Commodities	28,510.22	30,876.17	31,887.75	.00	.00	.00	.00
33-113-65-65-9-510-62397	Summer Food Service Program 10.559	48,225.17	15,290.80	.00	22,331.66	75,368.00	75,368.00	.00
33-113-65-65-9-510-62398	Summer Food Service Program 10.559 - CARES	191,451.70	.00	.00	.00	.00	.00	.00
33-113-65-65-9-510-63010	Appropriated from Fund Balance	.00	.00	.00	.00	.00	35,000.00	35,000.00
33-113-65-65-9-510-63030	Sale of Breakfasts	6.52	.00	.00	.00	2,902.00	2,902.00	.00
33-113-65-65-9-510-63035	Sale of Lunches	29.14	.00	8.60	32.80	33,830.00	33,830.00	.00
33-113-65-65-9-510-63036	Sale - A La Carte	323.69	142.16	8,602.78	10,118.95	37,720.00	37,720.00	.00
33-113-65-65-9-510-63037	Sale - Adult	1,365.58	1,256.21	916.05	1,411.55	3,163.00	3,163.00	.00
33-113-65-65-9-510-63040	Rebate Income	1,151.71	1,437.35	1,184.14	297.55	300.00	300.00	.00
33-113-65-65-9-510-63045	Catering/Special Events	.00	49.11	187.50	.00	.00	.00	.00
33-113-65-65-9-510-63050	Miscellaneous Income	.00	.00	.95	.00	.00	.00	.00
33-113-65-65-9-510-63801	Interest Income	288.55	326.62	6,733.74	6,738.11	1,000.00	1,000.00	.00
33-113-65-65-9-510-69999	Contingencies	.00	.00	.00	.00	.00	25,000.00	25,000.00
Program 510 - School Food Services Totals		\$273,782.88	\$383,924.46	\$363,369.64	\$299,350.92	\$329,333.00	\$384,333.00	\$55,000.00
Level 9 - District Wide Totals		\$273,782.88	\$383,924.46	\$363,369.64	\$299,350.92	\$329,333.00	\$384,333.00	\$55,000.00
Sub-Function 65 - Food Services Totals		\$273,782.88	\$383,924.46	\$363,369.64	\$299,350.92	\$329,333.00	\$384,333.00	\$55,000.00
Function 65 - Food Services Totals		\$273,782.88	\$383,924.46	\$363,369.64	\$299,350.92	\$329,333.00	\$384,333.00	\$55,000.00
Locations 113 - Carver Elementary Totals		\$273,782.88	\$383,924.46	\$363,369.64	\$299,350.92	\$329,333.00	\$384,333.00	\$55,000.00

FY 25 Cafeteria Budget for Presentation

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference vs Adopted
Fund 33 - School Cafeteria Fund								
REVENUE								
Locations 114 - West Salem Elementary								
Function 65 - Food Services								
Sub-Function 65 - Food Services								
Level 9 - District Wide								
Program 510 - School Food Services								
33-114-65-65-9-510-61116	State School Meals Expansion-Lunch	.00	.00	664.40	368.80	.00	.00	.00
33-114-65-65-9-510-61117	State School Meals Expansion-Breakfast	.00	.00	324.00	194.40	.00	.00	.00
33-114-65-65-9-510-61118	State School Lunch Program	2,054.86	2,263.74	2,030.10	1,802.71	3,518.00	3,518.00	.00
33-114-65-65-9-510-61351	State School Breakfast Incentive Grant	.00	1,816.87	4,990.99	1,874.25	3,748.00	3,748.00	.00
33-114-65-65-9-510-62360	Natl School Lunch Program 10.555	.00	190,634.99	91,687.21	90,434.45	155,189.00	155,189.00	.00
33-114-65-65-9-510-62365	Supply Chain Assistance 10.555	.00	6,971.53	10,841.08	8,325.45	5,000.00	.00	(5,000.00)
33-114-65-65-9-510-62390	School Breakfast Program 10.553	.00	79,063.97	36,140.26	39,537.32	.00	.00	.00
33-114-65-65-9-510-62395	Federal Aid - Commodities	19,334.92	31,186.41	29,904.39	.00	.00	.00	.00
33-114-65-65-9-510-62398	Summer Food Service Program 10.559 - CARES	150,363.19	.00	.00	.00	.00	.00	.00
33-114-65-65-9-510-62400	NSLP Equipment Grant 10.579	.00	.00	.00	14,611.93	.00	.00	.00
33-114-65-65-9-510-63030	Sale of Breakfasts	15.73	.00	9,586.35	9,318.40	2,770.00	2,770.00	.00
33-114-65-65-9-510-63035	Sale of Lunches	180.69	.00	49,897.32	54,063.60	32,284.00	32,284.00	.00
33-114-65-65-9-510-63036	Sale - A La Carte	177.37	187.02	21,069.84	26,029.50	35,997.00	35,997.00	.00
33-114-65-65-9-510-63037	Sale - Adult	2,837.36	3,795.60	3,263.44	3,521.80	3,018.00	3,018.00	.00
33-114-65-65-9-510-63040	Rebate Income	1,151.71	1,437.35	1,169.14	463.96	300.00	300.00	.00
33-114-65-65-9-510-63801	Interest Income	288.55	326.62	6,733.74	6,738.11	1,000.00	1,000.00	.00
33-114-65-65-9-510-69999	Contingencies	.00	.00	.00	.00	.00	25,000.00	25,000.00
Program 510 - School Food Services Totals		\$176,404.38	\$317,684.10	\$268,302.26	\$257,284.68	\$242,824.00	\$262,824.00	\$20,000.00
Level 9 - District Wide Totals		\$176,404.38	\$317,684.10	\$268,302.26	\$257,284.68	\$242,824.00	\$262,824.00	\$20,000.00
Sub-Function 65 - Food Services Totals		\$176,404.38	\$317,684.10	\$268,302.26	\$257,284.68	\$242,824.00	\$262,824.00	\$20,000.00
Function 65 - Food Services Totals		\$176,404.38	\$317,684.10	\$268,302.26	\$257,284.68	\$242,824.00	\$262,824.00	\$20,000.00
Locations 114 - West Salem Elementary Totals		\$176,404.38	\$317,684.10	\$268,302.26	\$257,284.68	\$242,824.00	\$262,824.00	\$20,000.00

FY 25 Cafeteria Budget for Presentation

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference vs Adopted
Fund 33 - School Cafeteria Fund								
REVENUE								
Locations 115 - South Salem Elementary								
Function 65 - Food Services								
Sub-Function 65 - Food Services								
Level 9 - District Wide								
Program 510 - School Food Services								
33-115-65-65-9-510-61116	State School Meals Expansion-Lunch	.00	.00	1,429.60	1,157.60	.00	.00	.00
33-115-65-65-9-510-61117	State School Meals Expansion-Breakfast	.00	.00	578.10	410.10	.00	.00	.00
33-115-65-65-9-510-61118	State School Lunch Program	1,938.39	2,808.48	1,845.55	1,982.99	3,518.00	3,518.00	.00
33-115-65-65-9-510-61351	State School Breakfast Incentive Grant	.00	1,968.23	4,658.21	1,441.80	3,748.00	3,748.00	.00
33-115-65-65-9-510-62360	Natl School Lunch Program 10.555	.00	183,720.61	106,972.33	94,594.50	140,797.00	140,797.00	.00
33-115-65-65-9-510-62365	Supply Chain Assistance 10.555	.00	8,872.87	13,134.55	10,596.02	5,000.00	.00	(5,000.00)
33-115-65-65-9-510-62390	School Breakfast Program 10.553	.00	74,632.15	30,557.28	27,834.27	.00	.00	.00
33-115-65-65-9-510-62395	Federal Aid - Commodities	19,436.30	30,575.00	29,462.83	.00	.00	.00	.00
33-115-65-65-9-510-62397	Summer Food Service Program 10.559	42,106.37	55,375.00	.00	.00	.00	.00	.00
33-115-65-65-9-510-62398	Summer Food Service Program 10.559 - CARES	153,694.25	.00	.00	.00	.00	.00	.00
33-115-65-65-9-510-63030	Sale of Breakfasts	12.02	.00	6,109.34	7,480.20	2,518.00	2,518.00	.00
33-115-65-65-9-510-63035	Sale of Lunches	53.27	.00	42,804.78	48,622.20	29,357.00	29,357.00	.00
33-115-65-65-9-510-63036	Sale - A La Carte	199.09	2,677.06	16,080.38	19,511.42	32,733.00	32,733.00	.00
33-115-65-65-9-510-63037	Sale - Adult	2,687.70	2,385.69	2,758.73	2,076.65	2,745.00	2,745.00	.00
33-115-65-65-9-510-63040	Rebate Income	1,138.61	1,432.60	1,175.39	463.96	300.00	300.00	.00
33-115-65-65-9-510-63801	Interest Income	288.55	326.62	6,733.74	6,738.11	1,000.00	1,000.00	.00
33-115-65-65-9-510-69999	Contingencies	.00	.00	.00	.00	.00	25,000.00	25,000.00
Program 510 - School Food Services Totals		\$221,554.55	\$364,774.31	\$264,300.81	\$222,909.82	\$221,716.00	\$241,716.00	\$20,000.00
Level 9 - District Wide Totals		\$221,554.55	\$364,774.31	\$264,300.81	\$222,909.82	\$221,716.00	\$241,716.00	\$20,000.00
Sub-Function 65 - Food Services Totals		\$221,554.55	\$364,774.31	\$264,300.81	\$222,909.82	\$221,716.00	\$241,716.00	\$20,000.00
Function 65 - Food Services Totals		\$221,554.55	\$364,774.31	\$264,300.81	\$222,909.82	\$221,716.00	\$241,716.00	\$20,000.00
Locations 115 - South Salem Elementary Totals		\$221,554.55	\$364,774.31	\$264,300.81	\$222,909.82	\$221,716.00	\$241,716.00	\$20,000.00

FY 25 Cafeteria Budget for Presentation

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference vs Adopted
Fund 33 - School Cafeteria Fund								
REVENUE								
Locations 116 - East Salem Elementary								
Function 65 - Food Services								
Sub-Function 65 - Food Services								
Level 9 - District Wide								
Program 510 - School Food Services								
33-116-65-65-9-510-61118	State School Lunch Program	2,689.37	2,546.61	2,399.22	2,704.07	3,518.00	3,518.00	.00
33-116-65-65-9-510-61351	State School Breakfast Incentive Grant	.00	2,876.72	7,320.08	4,036.95	3,748.00	3,748.00	.00
33-116-65-65-9-510-62360	Natl School Lunch Program 10.555	.00	241,520.44	178,467.09	186,281.25	143,995.00	143,995.00	.00
33-116-65-65-9-510-62365	Supply Chain Assistance 10.555	.00	7,605.31	12,490.55	9,082.31	5,000.00	.00	(5,000.00)
33-116-65-65-9-510-62390	School Breakfast Program 10.553	.00	116,234.50	91,290.71	97,317.64	.00	.00	.00
33-116-65-65-9-510-62395	Federal Aid - Commodities	22,639.72	31,281.31	30,426.71	.00	.00	.00	.00
33-116-65-65-9-510-62397	Summer Food Service Program 10.559	917.84	.00	.00	.00	.00	.00	.00
33-116-65-65-9-510-62398	Summer Food Service Program 10.559 - CARES	184,886.07	.00	.00	.00	.00	.00	.00
33-116-65-65-9-510-62400	NSLP Equipment Grant 10.579	.00	14,790.00	.00	.00	.00	.00	.00
33-116-65-65-9-510-63010	Appropriated from Fund Balance	.00	.00	.00	.00	.00	35,000.00	35,000.00
33-116-65-65-9-510-63020	Sale Of Property/Equipment	.00	509.00	.00	.00	.00	.00	.00
33-116-65-65-9-510-63030	Sale of Breakfasts	68.34	.00	37.94	.00	2,574.00	2,574.00	.00
33-116-65-65-9-510-63035	Sale of Lunches	200.28	.00	187.34	.00	30,007.00	30,007.00	.00
33-116-65-65-9-510-63036	Sale - A La Carte	30.54	687.02	12,697.02	7,922.85	33,458.00	33,458.00	.00
33-116-65-65-9-510-63037	Sale - Adult	3,459.44	3,849.49	2,990.18	2,887.80	2,805.00	2,805.00	.00
33-116-65-65-9-510-63040	Rebate Income	1,151.73	1,437.35	1,169.14	546.81	300.00	300.00	.00
33-116-65-65-9-510-63801	Interest Income	288.41	326.63	6,733.67	6,738.08	1,000.00	1,000.00	.00
33-116-65-65-9-510-69999	Contingencies	.00	.00	.00	.00	.00	25,000.00	25,000.00
Program 510 - School Food Services Totals		\$216,331.74	\$423,664.38	\$346,209.65	\$317,517.76	\$226,405.00	\$281,405.00	\$55,000.00
Level 9 - District Wide Totals		\$216,331.74	\$423,664.38	\$346,209.65	\$317,517.76	\$226,405.00	\$281,405.00	\$55,000.00
Sub-Function 65 - Food Services Totals		\$216,331.74	\$423,664.38	\$346,209.65	\$317,517.76	\$226,405.00	\$281,405.00	\$55,000.00
Function 65 - Food Services Totals		\$216,331.74	\$423,664.38	\$346,209.65	\$317,517.76	\$226,405.00	\$281,405.00	\$55,000.00
Locations 116 - East Salem Elementary Totals		\$216,331.74	\$423,664.38	\$346,209.65	\$317,517.76	\$226,405.00	\$281,405.00	\$55,000.00

FY 25 Cafeteria Budget for Presentation

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference vs Adopted
Fund 33 - School Cafeteria Fund								
	REVENUE TOTALS	\$1,650,388.16	\$2,922,971.78	\$2,429,655.52	\$2,245,425.00	\$2,285,696.00	\$2,505,696.00	\$220,000.00
	EXPENSE							
Locations	111 - Salem High School							
Function	65 - Food Services							
Sub-Function	65 - Food Services							
Level	9 - District Wide							
Program	510 - School Food Services							
33-111-65-65-9-510-71192	Compensation-Cafeteria	200,253.46	215,751.24	216,548.30	161,793.17	349,985.00	349,985.00	.00
33-111-65-65-9-510-71200	Compensation-OT	5,717.27	6,276.10	3,765.61	.00	3,500.00	3,500.00	.00
33-111-65-65-9-510-71520	Compensation-Substitutes	.00	.00	.00	.00	1,000.00	1,000.00	.00
33-111-65-65-9-510-71665	Bonus Payments To Teachers	4,644.00	.00	6,192.00	.00	.00	.00	.00
33-111-65-65-9-510-72100	FICA	16,678.67	18,719.60	19,977.88	12,426.86	67,489.00	67,489.00	.00
33-111-65-65-9-510-72210	VRS Pension Contribution	7,853.87	8,290.66	7,433.83	2,764.37	10,485.00	10,485.00	.00
33-111-65-65-9-510-72300	Group Health and Dental Insurance	41,355.18	43,137.06	43,313.83	31,367.58	55,689.00	55,689.00	.00
33-111-65-65-9-510-72400	VRS Group Life Insurance	862.69	963.10	1,165.83	533.52	1,464.00	1,464.00	.00
33-111-65-65-9-510-72750	VRS Retiree Health Care Credit	599.70	838.10	991.33	441.89	1,256.00	1,256.00	.00
33-111-65-65-9-510-73020	Commodity Storage Services	3,174.38	3,239.83	3,483.28	2,793.93	4,000.00	4,000.00	.00
33-111-65-65-9-510-73037	Contractual Services - Other	22,302.87	18,139.60	17,936.58	15,537.20	51,713.00	51,713.00	.00
33-111-65-65-9-510-73178	Repair/Maint - POS Terminals	6,324.38	12,646.96	8,600.43	6,552.54	12,600.00	12,600.00	.00
33-111-65-65-9-510-73180	Repair/Maint - Other Contracted	7,742.41	8,469.29	15,760.13	46,805.76	10,000.00	10,000.00	.00
33-111-65-65-9-510-75850	Bank Charges	.00	20.00	.00	.00	.00	.00	.00
33-111-65-65-9-510-76055	Machines, Equipment and Tools <\$5,000	.00	.00	4,018.56	.00	.00	.00	.00
33-111-65-65-9-510-76088	Special Events Costs	2,000.00	.00	.00	.00	3,000.00	3,000.00	.00
33-111-65-65-9-510-76110	Supplies - Operational	17,276.73	17,794.01	18,311.40	13,664.98	21,479.00	21,479.00	.00
33-111-65-65-9-510-76120	Food Products	103,181.49	164,098.80	178,135.11	110,393.39	236,150.00	231,150.00	(5,000.00)
33-111-65-65-9-510-76530	Computer Supplies	.00	.00	1,133.13	.00	.00	.00	.00
33-111-65-65-9-510-76550	Uniforms	1,024.63	573.54	1,107.72	595.49	2,573.00	2,573.00	.00

FY 25 Cafeteria Budget for Presentation

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference vs Adopted
Fund 33 - School Cafeteria Fund								
EXPENSE								
Locations 111 - Salem High School								
Function 65 - Food Services								
Sub-Function 65 - Food Services								
Level 9 - District Wide								
Program 510 - School Food Services								
33-111-65-65-9-510-78020	Furniture & Equipment >\$5,000	.00	10,557.65	119,084.80	28,861.00	.00	30,000.00	30,000.00
33-111-65-65-9-510-79999	Contingencies	.00	.00	.00	.00	.00	25,000.00	25,000.00
Program 510 - School Food Services Totals		\$440,991.73	\$529,515.54	\$666,959.75	\$434,531.68	\$832,383.00	\$882,383.00	\$50,000.00
Level 9 - District Wide Totals		\$440,991.73	\$529,515.54	\$666,959.75	\$434,531.68	\$832,383.00	\$882,383.00	\$50,000.00
Sub-Function 65 - Food Services Totals		\$440,991.73	\$529,515.54	\$666,959.75	\$434,531.68	\$832,383.00	\$882,383.00	\$50,000.00
Function 65 - Food Services Totals		\$440,991.73	\$529,515.54	\$666,959.75	\$434,531.68	\$832,383.00	\$882,383.00	\$50,000.00
Locations 111 - Salem High School Totals		\$440,991.73	\$529,515.54	\$666,959.75	\$434,531.68	\$832,383.00	\$882,383.00	\$50,000.00
Locations 112 - Andrew Lewis Middle School								
Function 65 - Food Services								
Sub-Function 65 - Food Services								
Level 9 - District Wide								
Program 510 - School Food Services								
33-112-65-65-9-510-71192	Compensation-Cafeteria	161,708.90	147,715.11	176,446.25	142,216.50	203,588.00	203,588.00	.00
33-112-65-65-9-510-71200	Compensation-OT	1,815.31	1,943.14	.00	.00	2,000.00	2,000.00	.00
33-112-65-65-9-510-71520	Compensation-Substitutes	.00	.00	.00	.00	729.00	729.00	.00
33-112-65-65-9-510-71665	Bonus Payments To Teachers	1,548.00	.00	1,548.00	.00	.00	.00	.00
33-112-65-65-9-510-72100	FICA	14,670.98	13,920.05	13,762.69	11,353.14	45,214.00	45,214.00	.00
33-112-65-65-9-510-72210	VRS Pension Contribution	2,389.52	2,500.26	2,465.12	2,444.38	2,458.00	2,458.00	.00
33-112-65-65-9-510-72300	Group Health and Dental Insurance	23,665.76	24,655.89	20,654.38	23,062.66	16,377.00	16,377.00	.00
33-112-65-65-9-510-72400	VRS Group Life Insurance	227.53	291.50	324.60	310.12	347.00	347.00	.00
33-112-65-65-9-510-72600	Unemployment Compensation	2,217.40	.00	.00	.00	.00	.00	.00
33-112-65-65-9-510-72750	VRS Retiree Health Care Credit	115.49	245.80	268.90	256.92	288.00	288.00	.00
33-112-65-65-9-510-73020	Commodity Storage Services	3,947.85	4,344.56	4,829.22	6,645.40	4,000.00	4,000.00	.00
33-112-65-65-9-510-73037	Contractual Services - Other	22,225.86	18,166.30	17,963.50	15,510.16	37,698.00	37,698.00	.00

FY 25 Cafeteria Budget for Presentation

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference vs Adopted
Fund 33 - School Cafeteria Fund								
EXPENSE								
Locations 112 - Andrew Lewis Middle School								
Function 65 - Food Services								
Sub-Function 65 - Food Services								
Level 9 - District Wide								
Program 510 - School Food Services								
33-112-65-65-9-510-73178	Repair/Maint - POS Terminals	6,532.46	12,839.86	7,985.67	5,803.04	9,185.00	9,185.00	.00
33-112-65-65-9-510-73180	Repair/Maint - Other Contracted	3,647.30	2,238.24	12,511.54	27,970.73	8,000.00	8,000.00	.00
33-112-65-65-9-510-75850	Bank Charges	.00	50.00	.00	.00	.00	.00	.00
33-112-65-65-9-510-76055	Machines, Equipment and Tools <\$5,000	.00	.00	7,760.00	.00	.00	.00	.00
33-112-65-65-9-510-76110	Supplies - Operational	16,284.95	17,350.89	13,596.60	12,864.53	15,658.00	15,658.00	.00
33-112-65-65-9-510-76120	Food Products	92,772.92	177,437.16	200,561.26	113,848.77	175,198.00	170,198.00	(5,000.00)
33-112-65-65-9-510-76530	Computer Supplies	.00	.00	1,133.13	.00	.00	.00	.00
33-112-65-65-9-510-76550	Uniforms	834.29	573.42	523.03	546.09	1,875.00	1,875.00	.00
33-112-65-65-9-510-78020	Furniture & Equipment >\$5,000	9,597.00	.00	.00	33,969.50	.00	.00	.00
33-112-65-65-9-510-79999	Contingencies	.00	.00	.00	.00	.00	25,000.00	25,000.00
Program 510 - School Food Services Totals		\$364,201.52	\$424,272.18	\$482,333.89	\$396,801.94	\$522,615.00	\$542,615.00	\$20,000.00
Level 9 - District Wide Totals		\$364,201.52	\$424,272.18	\$482,333.89	\$396,801.94	\$522,615.00	\$542,615.00	\$20,000.00
Sub-Function 65 - Food Services Totals		\$364,201.52	\$424,272.18	\$482,333.89	\$396,801.94	\$522,615.00	\$542,615.00	\$20,000.00
Function 65 - Food Services Totals		\$364,201.52	\$424,272.18	\$482,333.89	\$396,801.94	\$522,615.00	\$542,615.00	\$20,000.00
Locations 112 - Andrew Lewis Middle School Totals		\$364,201.52	\$424,272.18	\$482,333.89	\$396,801.94	\$522,615.00	\$542,615.00	\$20,000.00
Locations 113 - Carver Elementary								
Function 65 - Food Services								
Sub-Function 65 - Food Services								
Level 9 - District Wide								
Program 510 - School Food Services								
33-113-65-65-9-510-71192	Compensation-Cafeteria	108,406.11	112,747.22	137,518.82	109,976.94	87,775.00	87,775.00	.00
33-113-65-65-9-510-71200	Compensation-OT	908.18	1,784.95	.00	.00	1,500.00	1,500.00	.00
33-113-65-65-9-510-71520	Compensation-Substitutes	.00	211.20	.00	.00	343.00	343.00	.00
33-113-65-65-9-510-72100	FICA	10,598.42	11,723.38	16,787.74	9,769.73	20,690.00	20,690.00	.00

FY 25 Cafeteria Budget for Presentation

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference vs Adopted
Fund 33 - School Cafeteria Fund								
EXPENSE								
Locations 113 - Carver Elementary								
Function 65 - Food Services								
Sub-Function 65 - Food Services								
Level 9 - District Wide								
Program 510 - School Food Services								
33-113-65-65-9-510-72210	VRS Pension Contribution	1,999.02	1,999.96	2,000.02	2,000.01	1,960.00	1,960.00	.00
33-113-65-65-9-510-72300	Group Health and Dental Insurance	14,300.84	16,768.27	11,258.58	14,755.89	7,900.00	7,900.00	.00
33-113-65-65-9-510-73020	Commodity Storage Services	1,663.73	3,058.04	1,841.38	1,645.90	2,000.00	2,000.00	.00
33-113-65-65-9-510-73037	Contractual Services - Other	20,672.22	18,134.07	17,909.50	15,429.24	17,720.00	17,720.00	.00
33-113-65-65-9-510-73178	Repair/Maint - POS Terminals	5,564.38	11,874.83	7,994.68	5,605.03	4,318.00	4,318.00	.00
33-113-65-65-9-510-73180	Repair/Maint - Other Contracted	6,268.96	3,636.56	15,407.45	10,504.73	8,000.00	8,000.00	.00
33-113-65-65-9-510-75850	Bank Charges	.00	110.00	.00	.00	.00	.00	.00
33-113-65-65-9-510-76055	Machines, Equipment and Tools <\$5,000	.00	.00	1,940.00	.00	.00	.00	.00
33-113-65-65-9-510-76110	Supplies - Operational	14,451.85	16,365.90	13,471.28	12,476.27	7,360.00	7,360.00	.00
33-113-65-65-9-510-76120	Food Products	95,818.63	145,241.34	165,597.88	112,865.68	88,308.00	83,308.00	(5,000.00)
33-113-65-65-9-510-76530	Computer Supplies	.00	.00	1,133.13	.00	.00	.00	.00
33-113-65-65-9-510-76550	Uniforms	667.69	573.39	59.11	529.88	882.00	882.00	.00
33-113-65-65-9-510-78020	Furniture & Equipment >\$5,000	.00	.00	.00	.00	.00	35,000.00	35,000.00
33-113-65-65-9-510-79999	Contingencies	.00	.00	.00	.00	.00	25,000.00	25,000.00
Program 510 - School Food Services Totals		\$281,320.03	\$344,229.11	\$392,919.57	\$295,559.30	\$248,756.00	\$303,756.00	\$55,000.00
Level 9 - District Wide Totals		\$281,320.03	\$344,229.11	\$392,919.57	\$295,559.30	\$248,756.00	\$303,756.00	\$55,000.00
Sub-Function 65 - Food Services Totals		\$281,320.03	\$344,229.11	\$392,919.57	\$295,559.30	\$248,756.00	\$303,756.00	\$55,000.00
Function 65 - Food Services Totals		\$281,320.03	\$344,229.11	\$392,919.57	\$295,559.30	\$248,756.00	\$303,756.00	\$55,000.00
Locations 113 - Carver Elementary Totals		\$281,320.03	\$344,229.11	\$392,919.57	\$295,559.30	\$248,756.00	\$303,756.00	\$55,000.00

FY 25 Cafeteria Budget for Presentation

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference vs Adopted
Fund 33 - School Cafeteria Fund								
EXPENSE								
Locations 114 - West Salem Elementary								
Function 65 - Food Services								
Sub-Function 65 - Food Services								
Level 9 - District Wide								
Program 510 - School Food Services								
33-114-65-65-9-510-71192	Compensation-Cafeteria	98,427.49	114,535.07	113,331.42	97,213.43	84,133.00	84,133.00	.00
33-114-65-65-9-510-71200	Compensation-OT	357.94	2,089.99	.00	.00	1,500.00	1,500.00	.00
33-114-65-65-9-510-71520	Compensation-Substitutes	.00	40.65	.00	.00	327.00	327.00	.00
33-114-65-65-9-510-72100	FICA	9,674.33	11,741.31	11,942.90	8,949.03	19,778.00	19,778.00	.00
33-114-65-65-9-510-72210	VRS Pension Contribution	1,999.02	1,999.96	2,000.02	2,000.01	1,960.00	1,960.00	.00
33-114-65-65-9-510-72300	Group Health and Dental Insurance	13,743.20	16,807.65	11,800.04	11,514.04	7,900.00	7,900.00	.00
33-114-65-65-9-510-72600	Unemployment Compensation	2,627.63	.00	.00	.00	.00	.00	.00
33-114-65-65-9-510-73020	Commodity Storage Services	1,442.93	1,585.07	1,715.26	1,564.29	2,000.00	2,000.00	.00
33-114-65-65-9-510-73037	Contractual Services - Other	21,017.11	18,139.08	17,909.72	15,402.24	16,911.00	16,911.00	.00
33-114-65-65-9-510-73178	Repair/Maint - POS Terminals	5,853.69	12,215.08	7,589.70	5,605.00	4,120.00	4,120.00	.00
33-114-65-65-9-510-73180	Repair/Maint - Other Contracted	4,828.12	3,462.18	4,315.84	12,899.18	7,000.00	7,000.00	.00
33-114-65-65-9-510-75850	Bank Charges	.00	20.00	.00	.00	.00	.00	.00
33-114-65-65-9-510-76055	Machines, Equipment and Tools <\$5,000	800.00	.00	1,940.00	.00	.00	.00	.00
33-114-65-65-9-510-76110	Supplies - Operational	15,735.26	16,047.57	13,312.97	12,864.51	7,024.00	7,024.00	.00
33-114-65-65-9-510-76120	Food Products	64,066.71	141,738.54	155,297.98	109,312.50	84,788.00	79,788.00	(5,000.00)
33-114-65-65-9-510-76530	Computer Supplies	.00	.00	1,133.13	.00	.00	.00	.00
33-114-65-65-9-510-76550	Uniforms	596.31	1,930.03	59.13	549.13	841.00	841.00	.00
33-114-65-65-9-510-78020	Furniture & Equipment >\$5,000	17,050.00	.00	.00	15,411.18	.00	.00	.00
33-114-65-65-9-510-79999	Contingencies	.00	.00	.00	.00	.00	25,000.00	25,000.00
Program 510 - School Food Services Totals		\$258,219.74	\$342,352.18	\$342,348.11	\$293,284.54	\$238,282.00	\$258,282.00	\$20,000.00
Level 9 - District Wide Totals		\$258,219.74	\$342,352.18	\$342,348.11	\$293,284.54	\$238,282.00	\$258,282.00	\$20,000.00
Sub-Function 65 - Food Services Totals		\$258,219.74	\$342,352.18	\$342,348.11	\$293,284.54	\$238,282.00	\$258,282.00	\$20,000.00

FY 25 Cafeteria Budget for Presentation

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference vs Adopted
Fund 33 - School Cafeteria Fund								
EXPENSE								
Locations 114 - West Salem Elementary								
Function 65 - Food Services Totals		\$258,219.74	\$342,352.18	\$342,348.11	\$293,284.54	\$238,282.00	\$258,282.00	\$20,000.00
Locations 114 - West Salem Elementary Totals		\$258,219.74	\$342,352.18	\$342,348.11	\$293,284.54	\$238,282.00	\$258,282.00	\$20,000.00
Locations 115 - South Salem Elementary								
Function 65 - Food Services								
Sub-Function 65 - Food Services								
Level 9 - District Wide								
Program 510 - School Food Services								
33-115-65-65-9-510-71192	Compensation-Cafeteria	104,674.49	114,817.66	106,806.50	93,577.82	77,233.00	77,233.00	.00
33-115-65-65-9-510-71200	Compensation-OT	218.76	1,678.78	.00	.00	1,500.00	1,500.00	.00
33-115-65-65-9-510-71520	Compensation-Substitutes	79.89	209.60	.00	.00	297.00	297.00	.00
33-115-65-65-9-510-71665	Bonus Payments To Teachers	1,548.00	.00	.00	.00	.00	.00	.00
33-115-65-65-9-510-72100	FICA	9,964.84	12,721.74	11,746.93	8,949.09	18,051.00	18,051.00	.00
33-115-65-65-9-510-72210	VRS Pension Contribution	2,333.35	2,415.36	2,079.46	2,000.01	1,960.00	1,960.00	.00
33-115-65-65-9-510-72300	Group Health and Dental Insurance	20,433.72	24,455.87	12,134.12	11,514.10	7,900.00	7,900.00	.00
33-115-65-65-9-510-72400	VRS Group Life Insurance	194.78	242.00	55.44	.00	.00	.00	.00
33-115-65-65-9-510-72750	VRS Retiree Health Care Credit	98.83	204.10	45.92	.00	.00	.00	.00
33-115-65-65-9-510-73020	Commodity Storage Services	1,706.86	1,676.05	1,679.56	1,545.48	2,000.00	2,000.00	.00
33-115-65-65-9-510-73037	Contractual Services - Other	20,638.52	18,161.08	17,909.50	15,429.24	15,377.00	15,377.00	.00
33-115-65-65-9-510-73178	Repair/Maint - POS Terminals	6,197.20	12,067.84	8,399.66	5,605.01	3,747.00	3,747.00	.00
33-115-65-65-9-510-73180	Repair/Maint - Other Contracted	6,010.40	2,626.17	6,922.51	13,156.59	6,000.00	6,000.00	.00
33-115-65-65-9-510-76055	Machines, Equipment and Tools <\$5,000	.00	.00	1,940.00	1,005.00	.00	.00	.00
33-115-65-65-9-510-76110	Supplies - Operational	14,518.09	17,630.67	12,953.69	12,864.53	6,387.00	6,387.00	.00
33-115-65-65-9-510-76120	Food Products	63,303.40	143,377.52	153,004.92	109,314.02	78,118.00	73,118.00	(5,000.00)
33-115-65-65-9-510-76530	Computer Supplies	.00	.00	1,133.13	.00	.00	.00	.00
33-115-65-65-9-510-76550	Uniforms	596.28	573.39	184.58	519.23	765.00	765.00	.00
33-115-65-65-9-510-78020	Furniture & Equipment >\$5,000	.00	.00	.00	12,215.50	.00	.00	.00

FY 25 Cafeteria Budget for Presentation

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference vs Adopted
Fund 33 - School Cafeteria Fund								
EXPENSE								
Locations 115 - South Salem Elementary								
Function 65 - Food Services								
Sub-Function 65 - Food Services								
Level 9 - District Wide								
Program 510 - School Food Services								
33-115-65-65-9-510-79999	Contingencies	.00	.00	.00	.00	.00	25,000.00	25,000.00
Program 510 - School Food Services Totals		\$252,517.41	\$352,857.83	\$336,995.92	\$287,695.62	\$219,335.00	\$239,335.00	\$20,000.00
Level 9 - District Wide Totals		\$252,517.41	\$352,857.83	\$336,995.92	\$287,695.62	\$219,335.00	\$239,335.00	\$20,000.00
Sub-Function 65 - Food Services Totals		\$252,517.41	\$352,857.83	\$336,995.92	\$287,695.62	\$219,335.00	\$239,335.00	\$20,000.00
Function 65 - Food Services Totals		\$252,517.41	\$352,857.83	\$336,995.92	\$287,695.62	\$219,335.00	\$239,335.00	\$20,000.00
Locations 115 - South Salem Elementary Totals		\$252,517.41	\$352,857.83	\$336,995.92	\$287,695.62	\$219,335.00	\$239,335.00	\$20,000.00
Locations 116 - East Salem Elementary								
Function 65 - Food Services								
Sub-Function 65 - Food Services								
Level 9 - District Wide								
Program 510 - School Food Services								
33-116-65-65-9-510-71192	Compensation-Cafeteria	102,776.24	114,953.66	119,450.50	101,844.93	78,766.00	78,766.00	.00
33-116-65-65-9-510-71200	Compensation-OT	675.71	2,295.41	117.25	.00	1,500.00	1,500.00	.00
33-116-65-65-9-510-71520	Compensation-Substitutes	.00	1,038.61	.00	.00	304.00	304.00	.00
33-116-65-65-9-510-72100	FICA	9,848.94	12,048.94	11,936.00	8,949.12	18,435.00	18,435.00	.00
33-116-65-65-9-510-72210	VRS Pension Contribution	1,999.02	1,999.96	2,000.02	2,000.01	1,960.00	1,960.00	.00
33-116-65-65-9-510-72300	Group Health and Dental Insurance	13,595.02	16,768.28	11,109.64	11,514.10	7,900.00	7,900.00	.00
33-116-65-65-9-510-73020	Commodity Storage Services	1,548.55	1,666.55	1,655.16	1,595.64	2,000.00	2,000.00	.00
33-116-65-65-9-510-73037	Contractual Services - Other	21,327.27	18,139.18	17,936.50	15,429.16	15,718.00	15,718.00	.00
33-116-65-65-9-510-73178	Repair/Maint - POS Terminals	5,566.40	12,640.36	7,589.68	5,605.02	3,830.00	3,830.00	.00
33-116-65-65-9-510-73180	Repair/Maint - Other Contracted	3,583.47	4,896.08	14,953.45	10,319.31	7,000.00	7,000.00	.00
33-116-65-65-9-510-75850	Bank Charges	.00	28.00	.00	.00	.00	.00	.00
33-116-65-65-9-510-76055	Machines, Equipment and Tools <\$5,000	.00	.00	1,940.00	6,145.00	.00	.00	.00
33-116-65-65-9-510-76110	Supplies - Operational	13,159.51	17,516.81	13,852.74	12,476.27	6,529.00	6,529.00	.00

FY 25 Cafeteria Budget for Presentation

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference vs Adopted
Fund 33 - School Cafeteria Fund								
EXPENSE								
Locations 116 - East Salem Elementary								
Function 65 - Food Services								
Sub-Function 65 - Food Services								
Level 9 - District Wide								
Program 510 - School Food Services								
33-116-65-9-510-76120	Food Products	80,253.31	142,428.41	158,010.48	109,314.00	79,601.00	74,601.00	(5,000.00)
33-116-65-9-510-76530	Computer Supplies	.00	.00	1,133.13	.00	.00	.00	.00
33-116-65-9-510-76550	Uniforms	667.69	573.40	331.39	519.24	782.00	782.00	.00
33-116-65-9-510-78020	Furniture & Equipment >\$5,000	.00	14,790.00	.00	.00	.00	35,000.00	35,000.00
33-116-65-9-510-79999	Contingencies	.00	.00	.00	.00	.00	25,000.00	25,000.00
Program 510 - School Food Services Totals		\$255,001.13	\$361,783.65	\$362,015.94	\$285,711.80	\$224,325.00	\$279,325.00	\$55,000.00
Level 9 - District Wide Totals		\$255,001.13	\$361,783.65	\$362,015.94	\$285,711.80	\$224,325.00	\$279,325.00	\$55,000.00
Sub-Function 65 - Food Services Totals		\$255,001.13	\$361,783.65	\$362,015.94	\$285,711.80	\$224,325.00	\$279,325.00	\$55,000.00
Function 65 - Food Services Totals		\$255,001.13	\$361,783.65	\$362,015.94	\$285,711.80	\$224,325.00	\$279,325.00	\$55,000.00
Locations 116 - East Salem Elementary Totals		\$255,001.13	\$361,783.65	\$362,015.94	\$285,711.80	\$224,325.00	\$279,325.00	\$55,000.00
EXPENSE TOTALS		\$1,852,251.56	\$2,355,010.49	\$2,583,573.18	\$1,993,584.88	\$2,285,696.00	\$2,505,696.00	\$220,000.00
Fund 33 - School Cafeteria Fund Totals								
REVENUE TOTALS		\$1,650,388.16	\$2,922,971.78	\$2,429,655.52	\$2,245,425.00	\$2,285,696.00	\$2,505,696.00	\$220,000.00
EXPENSE TOTALS		\$1,852,251.56	\$2,355,010.49	\$2,583,573.18	\$1,993,584.88	\$2,285,696.00	\$2,505,696.00	\$220,000.00
Fund 33 - School Cafeteria Fund Totals		(\$201,863.40)	\$567,961.29	(\$153,917.66)	\$251,840.12	\$0.00	\$0.00	\$0.00
Net Grand Totals								
REVENUE GRAND TOTALS		\$1,650,388.16	\$2,922,971.78	\$2,429,655.52	\$2,245,425.00	\$2,285,696.00	\$2,505,696.00	\$220,000.00
EXPENSE GRAND TOTALS		\$1,852,251.56	\$2,355,010.49	\$2,583,573.18	\$1,993,584.88	\$2,285,696.00	\$2,505,696.00	\$220,000.00
Net Grand Totals		(\$201,863.40)	\$567,961.29	(\$153,917.66)	\$251,840.12	\$0.00	\$0.00	\$0.00