

Salem City Schools

510 S. College Avenue

Salem, Virginia 24153

2021 – 2022 Budget

www.salem.k12.va.us



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

Executive Summary

Principal Officials	3
Superintendent's Budget Message	4
Executive Summary	9
Budget Award	35

Organizational

Geographic Area and Location	39
Organization and Management Structure	39
Organizational Chart	41
Facilities	42
Vision Statement	43
Mission Statement	43
Division Goals and Objectives	43
Comprehensive Plan Goals	45
Budget Development Process	47
Budget Development Calendar	50
Budget Administration Process	51
School Board Policy	52

Financial

Financial Structure	57
Significant Trends and Assumptions	64
Budget Summary - All Funds	72
Budget Summary by Fund	74
General Fund Revenues per Pupil	80
General Fund Revenues	81
General Fund Expenditures Per Pupil	86
General Fund Expenditures Summary by Department	87
General Fund Expenditures by State Category	94

General Fund Expenditures

Central Instruction	97
Salem High School	117
Andrew Lewis Middle School	129
G. W. Carver Elementary School	139
West Salem Elementary School	149
South Salem Elementary School	157
East Salem Elementary School	165
Other	175

Other School Funds

Grant Fund	191
Cafeteria Fund	223
Capital Improvement Plan	239

Informational

Student Enrollment Projection Methodology	245
Student Enrollment Trends	246
Student Enrollment	247
Student Enrollment by School	248
Non-Residents Enrollment	249
Student Demographics	250
Graduating Class Statistics	251
School Accreditation	252
Standards of Learning Test Scores	253
Dropout Statistics	255
Parent/Student Surveys	256
Number of Students Receiving Free or Reduced Lunch	260
Teacher Base Salaries	261
Full Time Equivalent (FTE) Positions	262
Fund Balance	263
Composite Index	264
Local Appropriation	265
Required Local Match	266
Actual Per Pupil Cost	267
 <u>City of Salem, Virginia</u>	
Outstanding Debt Issuances Funded by Local Government	268
Assessed Value and Actual Value of Taxable Property	269
Property Tax Levies and Collections	270
Demographic Data	271
Glossary of Terms	272
 Compensation Plan	 281

Organization of the Budget Document

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

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

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

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

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

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

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



THIS PAGE INTENTIONALLY BLANK



Executive Summary

Back of Tab

Salem City Schools

Principal Officials



Salem School Board

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

School Administration

Dr. H. Alan Seibert, Superintendent

Assistant Superintendent.....	Dr. Curtis N. Hicks
Director of Human Resources.....	Ms. Kirstine M. Barber
Director of Instruction and Innovation.....	Ms. Jennifer P. Dean
Director of Business.....	Ms. Mandy C. Hall, SFO
Director of Student Services	Dr. Randy L. Jennings
Director of Administrative Services	Dr. Forest I. Jones
Supervisor of Technology & Data Management	Mr. Mark A. Thompson
Director of Instruction and Career Readiness	Mr. Jamie C. Soltis
Clerk to the Board.....	Ms. Kathy A. Jordan

Director of Finance	Ms. Rosie Jordan, CPA
Communications Director	Mr. Mike Stevens

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



I am pleased to present to you the School Board's adopted Budget for 2021-2022. Difficult budget decisions were still necessary and made in accordance with the budget priorities that the Board established in November, however, there are identified needs and desired investments that were not included in the budget the Board adopted on March 23, 2021. The final school budget was adopted by City Council on May 24, 2021.

We continue to face challenges relating to the COVID-19 pandemic. Although Pfizer, Moderna and Johnson & Johnson vaccines were rapidly approved and deployed to the public, just over 56% of the population in Virginia has been vaccinated. While we don't know how long the effects of the COVID-19 pandemic will last, we are taking every precaution to make sure the children we serve are safe. We hope that masking, combined with physical distancing during meals, will limit close contact at school and prevent unnecessary absences because of quarantine requirements.

The national economy has made a remarkable recovery from the pandemic-induced recession. The economy grew at an annual rate of 6.5 percent in the quarter that ended in June 2021, but below forecasts. The lower than expected figures reflect an economy struggling with supply-chain backlogs. The unemployment rate has fallen from a high of 14.8 in April 2020 to 5.8% in June 2021. U. S. household wealth soared to a record \$136.9 trillion at the end of March. A surging stock market was the primary driver to the increase in wealth. Jobs continue to be a weak area, and are coming back in an uneven manner.

Virginia ended fiscal year 2021 with a record breaking \$2.6 Billion surplus. Total revenue collections soared 14.5 percent over fiscal year 2020, ahead of the forecast of 2.7 percent growth. All major general fund revenue sources exceeded their forecasts for the fiscal year. Total revenue collections reached \$8.6 billion in the final quarter of fiscal year 2021. June revenues decreased by \$180.8 million, or 5.8 percent, compared to the previous year, which can be attributed to the extension of the individual tax filing deadline to May 17. Virginia's unemployment rate for June was 4.3% and remains below the national rate. June showed the lowest rate during the year and July 2020 had the highest rate at 7.9%.

The total budget adopted by the Board on March 23 was \$50,305,236 which consists of \$45,691,446 for the General Fund, \$2,775,671 for the Grant Fund, and \$1,838,119 for the Cafeteria Fund. This proposed budget overall is \$1,639,338 or 3.4% higher than the adopted budget of \$48,665,898 for FY21.

The budget addresses continued funding for the Distinguished Scholar Program and the International Baccalaureate program, funding for a possible 2.87% increase in health insurance premiums and for a GASB 45 Postemployment Benefits liability, continuation of the Retirement: Extended Work Incentive Program (REWIP), continuing the Virginia Pre-School Initiative grant, and continued support of National Board Certification for teachers. In addition, sufficient funding is provided for utilities, insurance, fuel and maintenance based on recent cost trends. Salaries will increase by an average 5% for FY22.

Enrollment Outlook

The FY 22 budget is built using a conservative ADM estimate of 3,670, which is lower than the estimate used for FY21. This conservative estimate was used to ensure our expenses do not exceed our future revenue projections. The third-party enrollment forecasts predict a modest decrease in enrollment for the next few years due to lower birth rates. There is also concern about students not returning to school due to the COVID-19 pandemic. Other factors include parents may consider homeschooling, and kindergarten parents may wait a year to enroll children. Enrollment will be closely monitored closely as this is the primary factor in State revenue.

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

Year	Budget	March 31 ADM	Difference
2021-22	3,670	TBD	TBD
2020-21	3,800	3,694	(106)
2019-20	3,800	3,810	10
2018-19	3,790	3,836	46
2017-18	3,740	3,872	132
2016-17	3,710	3,775	65
2015-16	3,760	3,716	(44)
2014-15	3,760	3,774	14

State Funding

FY22 is the second year of the biennial (two-year) budget which means education funding normally stays about the same as the previous year.

The composite index for FY21 and FY22 is .3641, with .6359 being the State share. For FY20 the local share was .3715 and the State share of SOQ expenditures was .6285, so comparatively speaking, Salem's "wealth" as measured by the composite index based on real estate values, adjusted gross income, and retail sales increased slightly from the previous biennium, a calculation change driven more by property value fluctuations in the larger and more populous parts of the Commonwealth than by local changes.

Pension costs for the Virginia Retirement System remain an area to watch. In 2012, the General Assembly passed a pension reform that proposed to phase-in contribution rates for the teacher and state plans to the VRS board-certified rates. We are at 100% of the phase-in of VRS board-certified rates based upon the 2012 legislation. This year's rate is recommended to remain at 16.62%. The Virginia Retirement System achieved a 27.5% return, net of fees, on its investment portfolio for fiscal year 2021. The trust fund ended the year with approximately \$101.8 billion, exceeding the \$100 billion mark for the first time in its history.

The Governor's proposed budget would have resulted in a net budget increase of \$108,233. The House passed budget would have increased our budget by \$516,154 and the Senate passed budget would have increased our budget by \$451,970. The final General Assembly budget used in creating the FY22 budget increased our budget by \$772,349 which consisted mostly of the division receiving a compensation supplement of \$742,182, and an increase in basic aid.

Local Revenue

Salem City provides significant support for our instructional program funding approximately 46% of our operating budget each year. The transfer for FY22 is increasing by \$442,287 which shows City Council's commitment to the education of our youth. The City pays 100% of debt service for the school division.

Cost Increases planned for in the budget

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

- An average 5.0% salary increase for employees is included in the budget as presented at a cost.
- A 2.87% increase is factored in for health insurance amounting to \$89,982.
- Continued funding for the Distinguished Scholar Program (\$25,000) and the International Baccalaureate Program (\$91,725).
- Continued support of National Board Certification for teachers.
- Continuation of the Retirement: Extended Work Incentive Program (REWIP).
- Continuation of the Virginia Pre-School Initiative (VPI) grant for the preschool classes at East Salem Elementary and G. W. Carver Elementary.

Non-Resident Tuition

The non-resident tuition rates and associated pricing tiers increased for FY22 on the proposed fee schedule.

- \$800 for the first child.
- The rate for City and School employees from will remain \$100.
- Multiple student families will have tiered pricing.
 - \$700 for the first child
 - \$400 for the second child
 - \$200 for the third or more children.

Health insurance costs

The final cost of Health Insurance cannot be known each year until the annual contract renewal. Salem's claims experience will impact the rate as well. A 2.78% increase in premiums is factored in this budget. The Health Clinic provided by the City is still a wonderful resource to the employees that utilize our health insurance, where no-copays or fees are required.

Grant Funding

Grants are always subject to being cut or eliminated. Our Federal and State grants are projected to increase by 18.7% or \$437,065 in FY22. The majority of the increase is related to pandemic funded grants. Grant adjustments are done annually after the revised grant awards are received in the fall. The amounts in the current budget will be adjusted when the awards are received later in the year. We rely on grant funding to provide resources and staffing to our schools that would otherwise not be provided or would have to be provided by an increased local appropriation.

Capital Needs

At its October 2020 meeting, the School Board approved its annual update to the Six Year Capital Improvement Plan. Capital projects are funded separate from the regular operating budget. The Salem High School renovation is currently underway with an expected completion date during the summer of 2022.

Cafeteria Fund

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

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

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

FY22 will be the eighth year of cafeteria operations managed by a Food Service Management Company. Aramark was the recommended proposer with an agreement that is expected to provide a net increase in proceeds from cafeteria operations.

A la carte items and ice cream prices are adjusted as needed at the beginning of the school year based on cost to purchase. Breakfast and lunch prices will remain steady for 2021-2022. However, the U. S. Department of Agriculture and Nutrition Service extended the program that will provide for no-cost meals for all students, regardless of income, for the 2021-22 school year.

Salem City Schools - Summary of Proposed Cafeteria Meal Prices

	<u>FY19</u>	<u>FY20</u>	<u>FY21</u>	<u>FY22</u>
Elementary Breakfast	\$1.25	\$1.25	\$1.25	\$1.25
Elementary Lunch	2.50	2.60	2.70	2.70
Middle and High School Breakfast	1.25	1.25	1.25	1.25
Middle and High School Lunch	2.70	2.80	2.90	2.90
Reduced Breakfast	.30 (Set by fed. govt.)			
Reduced Lunch	.40	.40	.40	.40
Adult Breakfast	1.55	1.55	2.30	2.30
Adult Lunch	3.25	3.25	3.85	3.85
Milk	.50	.50	.50	.50

Conclusions and Future Trends Beyond FY22

The FY22 budget will continue to be challenging as in recent years with:

- Recovery from the COVID-19 pandemic

- Unknown changes in State funding
- ADM fluctuations
- Uncertainty of federal grant funding
- Unknown local funding
- VRS rate changes
- Healthcare cost increases

Successful public schools are critical to the success of any community and are a major contributor to the economic health of the area. The fact that our City Council and Administration continue to place a great value on children and families, and the caring and committed people who serve them, is most appreciated and encouraging. The citizens of Salem have a long history of supporting our schools and we who serve in the school division are honored to help support this community. Salem's quality of life is built on being a place where children are valued by a community and for being that for generations has put its resources where its values are. This is why Salem attracts new families who share the City's values and who resolve to live, work and raise families here. There are many positive things taking place in Salem City Schools from our early childhood special education program, to equipping 21st century learners with digital learning devices under our 1:1 technology initiative, to our Advanced Placement, Dual Enrollment and International Baccalaurete programs at Salem High School. Thanks to your continued support, we can build upon these successes and ensue our schools continue to meet the needs of our students and community.



H. Alan Seibert, Ed. D.
Superintendent

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

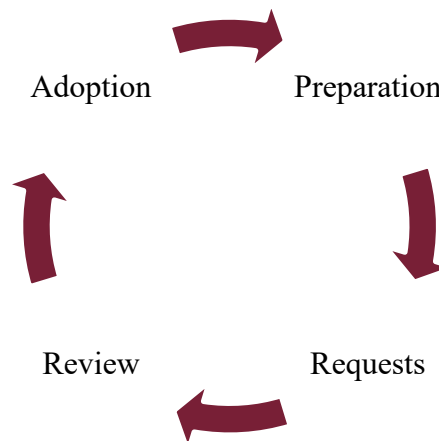
BUDGET CALENDAR

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

August 2020
<ul style="list-style-type: none"> • CIP requests from Schools and Departments
October 2020
<ul style="list-style-type: none"> • School Board adopts new CIP
November 2020
<ul style="list-style-type: none"> • Administrative staff discusses budget priorities • Report to School Board on budget priorities • Budget calendar presented to School Board
December 2020
<ul style="list-style-type: none"> • Budget Prep in New World opened to principals and directors • School Board holds first public hearing to receive suggestions for budget priorities
January 2021
<ul style="list-style-type: none"> • Directors and principals submit school level prioritized non-personnel budget requests • Non-personnel budget verified on-line by Director of Business • Update to School Board on Governor's introduced budget and latest budget impact • General Assembly convenes • Director of Business and central office budget team review all budget requests with principals
February 2021
<ul style="list-style-type: none"> • Superintendent, Director of Business, the Director of Human Resources and other division leadership meet with principals and central office staff to review personnel needs after student enrollment projections are finalized • Update to School Board on House and/or Senate introduced budgets and latest budget impact
March 2021
<ul style="list-style-type: none"> • Superintendent presents budget to School Board based on best available state revenue estimates • Second public hearing on budget • School Board adopts total budget and sends it to City Council for approval prior to April 1
April 2021
<ul style="list-style-type: none"> • Superintendent and School Board Chairman present budget to City Council at a regular City Council meeting, typically the second meeting of the month
May 2021
<ul style="list-style-type: none"> • Subsequent report to School Board, as needed, with salary recommendations • City Council formally appropriates funding for school budget • Superintendent and Director of Business review adopted budget with staff as needed
By July 1, 2021
<ul style="list-style-type: none"> • Budget published on-line with bound copy to be distributed by August 31st

BUDGET PROCESS

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



FISCAL YEAR 2022 BUDGET APPROACH AND CHALLENGES

The process of developing a budget each year is extremely important for allocating resources to the successful operation of a world class educational program for approximately 3,669 students in 4 elementary schools, one middle school, one high school and an alternative education center. Following recent years of reduced state aid for public education, the School Board will see an increase in state and local funding.

Since school divisions in the Commonwealth of Virginia are fiscally dependent on the local government, the school budget was forwarded to the Salem City Council for their approval after it was approved by the School Board on March 23, 2021. State law requires that the School Board adopt a budget by April 1 of each year. If the City Council makes adjustments to the School Board's request, the School Board is required to adjust its budget within the parameters of state law. The final school budget was adopted by City Council on May 24, 2021.

In addition to the operating budget for the school division, the School Board periodically reviews and updates the Capital Improvement Plan (CIP) which reflects school capital needs for a period of approximately six years. The CIP generally includes large construction projects; however, other capital needs may be addressed in the CIP. The CIP is updated as projects are completed or added. The School Board adopted the latest capital improvement plan on October 2020 which includes major capital projects planned for the next six years. Salem High School is currently under a multi-phase renovation. The administration recommended that the budget be developed in a site-based manner as in past years with requests based on instructional needs being submitted by teachers for compiling by the principal. The principals were given category target budgets as a starting point and flexibility to allocate instructional

resources based on a school's individual needs after receiving teacher requests and factoring in division goals. Baseline budgets did not reflect any one-time funds. The operating budget was developed in two portions:

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

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

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

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

All state revenue budget line items were estimated using a conservative Average Daily Membership (ADM) of 3,670. ADM for FY21 was 3,694, which was a decrease of 106 over the budgeted ADM of 3,800. Third party enrollment forecasts predict a modest decrease in enrollment for next year due to lower birth rates. This decrease combined with the decrease in student enrolled due to COVID-19 has decreased our enrollment significantly and likely in FY22. These and other factors (including ongoing kindergarten enrollment for SY 2021-22) result in a reduced enrollment assumption for budgeting purposes.

The FY22 budget reflects an increase in state revenue of \$772,349 that includes an increase in Basic Aid, sales tax collections, a compensation supplement, an increase in foster care and at-risk funding. Local revenue from Salem City increased by \$442,278 to \$20,897,899. The budget for debt service is no longer shown due to an auditor's recommendation. If that were factored into the total, the total local appropriation would be \$2,659,770 higher (which reflects an increase of \$887,135 which reflects the first installment of the Salem High School renovation project bond issue.

Utility accounts have been reviewed and do not require any adjustments.

Non-resident tuition is evaluated on a biennial basis. There are no changes for FY22. Rates will remain as follows:

- Children of School or City employees - \$100 per student
- Base non-resident tuition - \$800
- Continue a tiered fee structure based on the number of non-resident students accepted per household:
 - \$800 for the first child
 - \$400 for the second child
 - \$200 for the third child plus any additional children

Salaries will increase by 5% for FY22. Five additional teaching positions were added in the FY22 budget due to needed services. Also, a Social Worker, a School Counselor and a Speech Language Pathologist.

Other expenditures highlights include:

- Continued funding for the Distinguished Scholar Program (\$28,000) and the International Baccalaureate program (\$114,300).
- Funding for a possible 2.87% increase in health insurance (\$89,982).
- Funding for GASB 45 Postemployment Benefits liability.
- Continued support of National Board Certification for teachers.
- Continuation of the Retirement: Extended Work Incentive Program (REWIP).
- Continuation of the Virginia Pre-School Initiative (VPI) available state funding (based on the number of economically disadvantaged children) for annual/recurring funding on a per eligible-pupil basis for a preschool class at East Salem Elementary and G. W. Carver Elementary.

STRATEGIC MANAGEMENT COMPONENTS

Vision Statement

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

Mission Statement

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

Love. Engage. Inspire.

Core Values

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

Educational Philosophy

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

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

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

Specifically, the Salem City School Board:

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

Comprehensive Plan Goals

Listed below are the Comprehensive Plan Goals.

Instruction	
<i>"We believe that all students are important and can be successful."</i>	
Desired Outcomes	
1.	All students will graduate with a board-approved diploma or its equivalent.
2.	All graduates will exhibit college and/or career readiness by participating in advanced level coursework and/or demonstrating proficiency on an industry credential, state licensure exam, and/or a national assessment.
3.	The division will ensure that instruction is aligned with intended learner outcomes (ILO's)
4.	The division will provide personalized learning opportunities designed to promote design thinking and acquisition and growth of the 5C (Communication, Collaboration, Creativity, Critical Thinking and Citizenship) to students in grades K–12.
5.	The division will foster the development of social and emotional skills to ensure that all students attain the skills they need to be successful members of the 21 st Century Global Economy.
6.	The division will provide personalized learning opportunities to students in grades K -12.
7.	The division will provide and support a variety of IB, AP, Dual Enrollment, elective courses and Career and Technical Education programs at Salem High School and through external educational and business partnerships to ensure that ALL students are engaged in coursework related to areas of individual interest and aptitude. The division will provide educational experiences that reflect the application of learning to real-world problems that are relevant to learners.
8.	By 2022, all teachers will record and report grades by learning standard.

Funding includes \$10,500 for supplemental pay and enrichment materials for curriculum development in Personalized Learning.

Assessment <i>"We are committed to excellence in all that we do."</i>	
Desired Outcome	<ol style="list-style-type: none"> 1. All students will meet or exceed state standards as assessed by the Virginia Standards of Learning Assessment Program. 2. All students will meet or exceed personalized growth goals that are developed collaboratively with teachers. 3. The division will continue to develop and expand the balanced assessment plan comprised to summative, formative, and authentic assessments. 4. Salem students will exceed the state and national average mean scores on the SAT and PSAT annually. 5. Students will demonstrate proficiency on assessments and /or industry credentials related to individual post-secondary goals identified in their student selected Career Pathway Plan of Study (CPPS). 6. Division staff will demonstrate increased awareness of the impact of culture on achievement in order to ensure equity.

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

Communication and Community Relations <i>"Student success is a shared responsibility among schools, parents, and community partners."</i>	
Desired Outcomes	<ol style="list-style-type: none"> 1. The division will maintain a 95% approval rating with parents, students, staff, and the community as measured by survey every two years. 2. The division will maintain two-way communication with stakeholders to promote continuous improvement. 3. The division will communicate the key components associated with Virginia's "Profile of a Graduate". 4. The division will communicate the benefits of cultural proficiency, personalized learning, authentic assessment, 5 C's acquisition, assessment for learning, and standards-based learning. 5. The division will communicate the availability of business, community, industry, and higher education partnerships that promote career readiness. 6. By 2023, 90% of stakeholders will indicate their satisfaction with the method their child's school uses to report student achievement.

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

Safety and Organizational Management <i>"Students learn best in a safe and disciplined environment provided by caring and respectful adults."</i>	
Desired Outcomes	<ol style="list-style-type: none"> 1. Staff and students will report that the Salem City School Division provides a safe and disciplined learning environment that promotes learning. 2. The division will support the physical and mental well-being of both students and staff.

3. The Salem City School Division will support and promote environments that are culturally competent and responsive.
4. The school calendar, transportation schedules, and school schedules will reflect the school division's emphasis on personalized learning.
5. School facilities will reflect the division's emphasis on personalized learning in a modern workplace.
6. By 2022, division salaries will rank first when compared to regional school divisions in each salary range and employment category.

Salem City Schools ranks number one in teacher salary scale benchmark comparisons in the Roanoke Valley at beginning salary, five years' experience, and 10 years' experience with a bachelor's degree. The budget includes an average 5% salary increase for employees.

Career Education

Desired Outcomes

1. All students will participate in a variety of activities designed to provide an understanding of careers and career pathways.
2. All students in grades 8 – 12 will select and successfully pursue a Career Pathway Plan of Study to ensure that every student graduates with a diploma and a plan.
3. The division will promote, support and report enrollment in a variety of advanced career-centered learning opportunities.
4. The division will integrate the 5 C skills necessary for career success into the curriculum.
5. The division will increase the number of students participating in Work-Based Learning Opportunities.
6. The division will provide parents and students with information related to a variety of post-secondary education and training opportunities related to their area of interest and aptitude.

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

Technology

Desired Outcomes

1. The Salem City School Division will provide the necessary infrastructure, hardware and software to support the division's expansion and/or maintenance of personalized learning and the one student: one device initiative.
2. The division will foster classroom environments that support innovation.
3. The division will provide multiple formal and informal learning opportunities related to online safety and digital citizenship.
4. The division will support the implementation of technology and Computer Science standards in grades K-12.

The school division included \$234,327 in this budget to cover cost of software licensing fees and \$62,903 for instructional software.

COMPOSITE INDEX

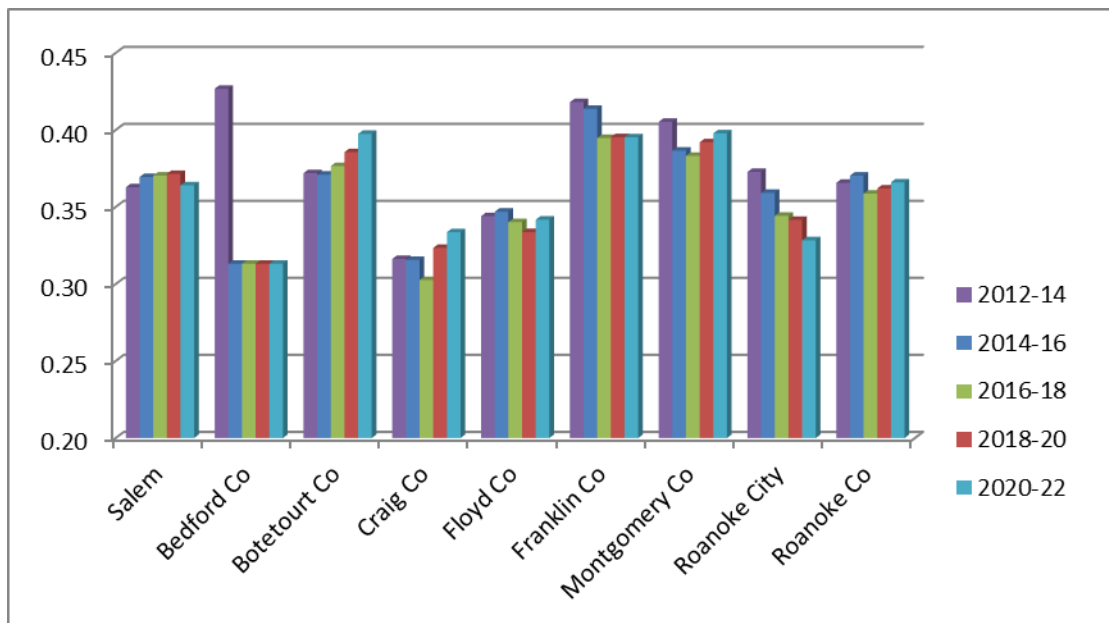
Salem City Schools receives revenue from local (city), state, and federal sources. State and City funds are our two largest sources of revenue.

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

Our state monies are determined by our Average Daily Membership (ADM) and the local composite index. State sales tax revenues represent 1 1/8% which is the educational component of the tax that is distributed to all school districts based upon the number of school-age children who reside in the division.

State School Funds consist of Standards of Quality (SOQ) payments, incentive funds, and categorical amounts established by the State General Assembly.

The Composite Index of Local Ability to Pay determines a school division's ability to pay education costs fundamental to the commonwealth's Standards of Quality (SOQ). For FY21 and FY22, Salem's local composite index is .3641. This means the state will fund 63.59 percent and Salem City is required to pay 36.41 percent of the minimum educational program set by the state Standards of Quality. It is calculated using three indicators of a locality's ability-to-pay: true value of real property (weighted 50%), adjusted gross income (weighted 40%), and taxable retail sales (weighted 10%). Each locality's index is adjusted to maintain an overall statewide local share of 45 percent and an overall state share of 55 percent. The index is recalculated every two years. As a locality's index declines, the state's share of its funding increases and the amount the locality should be able to pay decreases. The chart below compares the composite index among the surrounding school divisions.



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

Source: Budget Office, Virginia Department of Education

BALANCED BUDGET

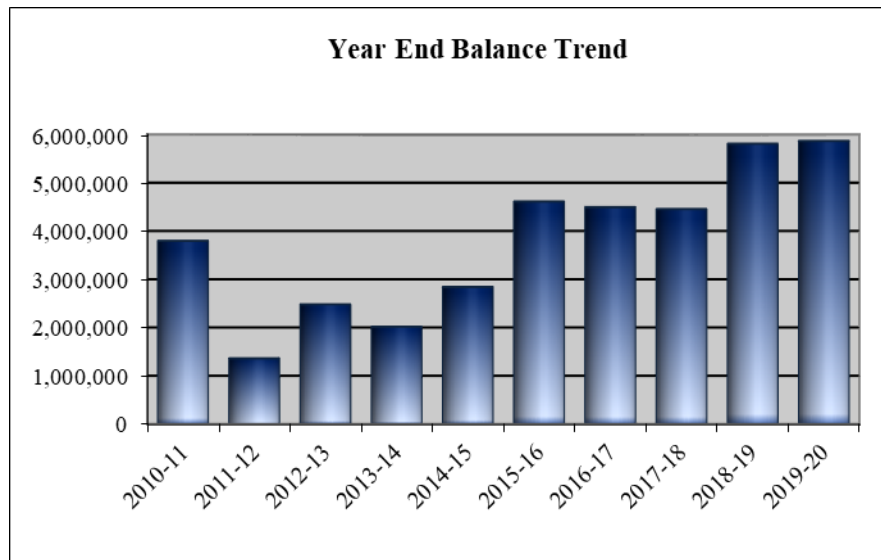
A balanced budget is a budget with total expenditures not exceeding total revenues and all monies available in the fund balance within an individual fund. This definition is applied over the long-term, not just during the current period. As required by law, all fund budgets presented in this budget document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

SCHOOL BOARD POLICY

The School Board and Salem City Council enjoy a polite, collaborative and productive working relationship and have worked together to safeguard the children and family they serve. Both boards have identified opportunities in the midst of challenges and continued to improve as organizations. The School Board and City Council have adopted financial policies governing the use of year end balances for the school division. All funds not encumbered or spent by the end of the fiscal year (June 30th) shall be returned to City Council. In accordance with City Council Resolution Number 487: “All funds appropriated by City Council for use by the School Board, unexpended at the close of any fiscal year, as determined by the City’s annual audit, shall be placed in a general reserve account for non-recurring expenditures of the school division as determined by the School Board with the consent of City Council.”

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

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

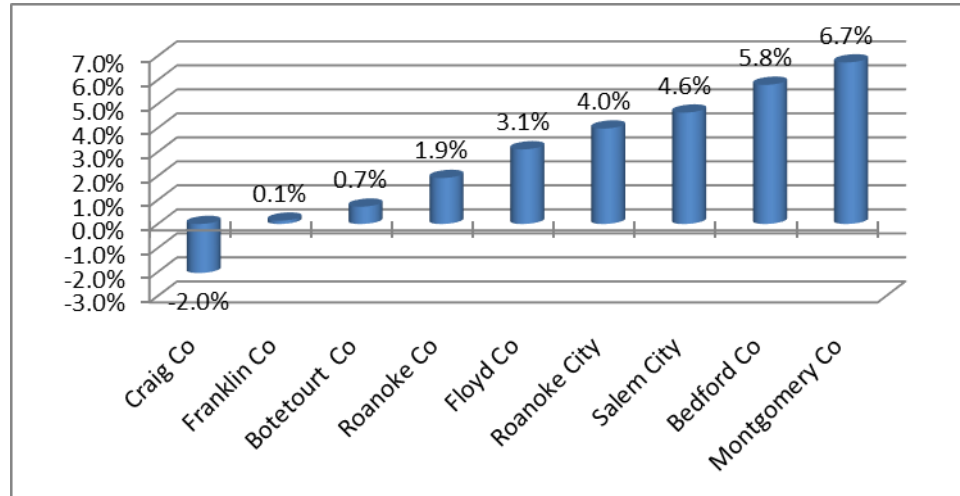


Year-end balance for FY11 showed an increase due to a planned renovation of South Salem Elementary School. The year-end balance for FY12 was significantly lower than previous years due to the start of the South Salem construction project. The FY16 – FY20 year-end balances show an increase due to fuel cost being down, a warmer than expected winter, staff turnover, less people in the health insurance plan and planning of the renovation at Salem High School.

POPULATION GROWTH

For the period of 2010 – 2020, Salem City’s population grew slightly with a 4.6% increase. The chart below shows the population increase or decrease comparison for surrounding Salem City localities.

**Roanoke Metropolitan Area Population Growth Comparison
For the Period 2010 to 2020**

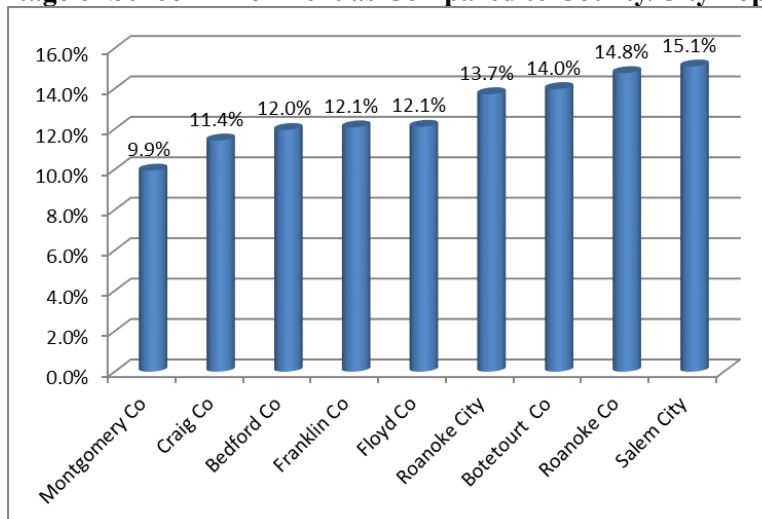


Source: University of Virginia, Weldon Cooper Center for Public Service.

SCHOOL ENROLLMENT AS COMPARED TO POPULATION

Salem City has the highest percentage of student enrollment in relation to total population in localities across the region. The results of this report show Salem City’s student enrollment at 15.1 % of the total City population.

Percentage of School Enrollment as Compared to County/City Population

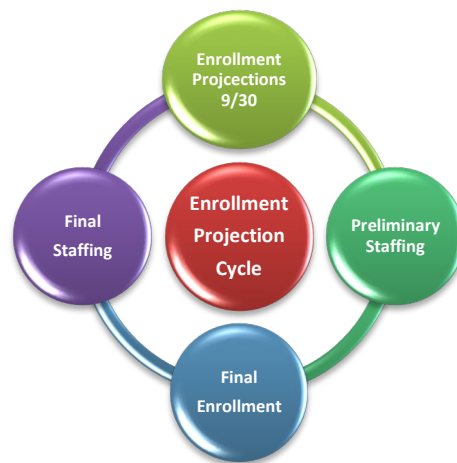


Source: University of Virginia, Weldon Cooper Center for Public Service and Table 15 of the Superintendent’s Annual Report for Virginia.

STUDENT ENROLLMENT

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

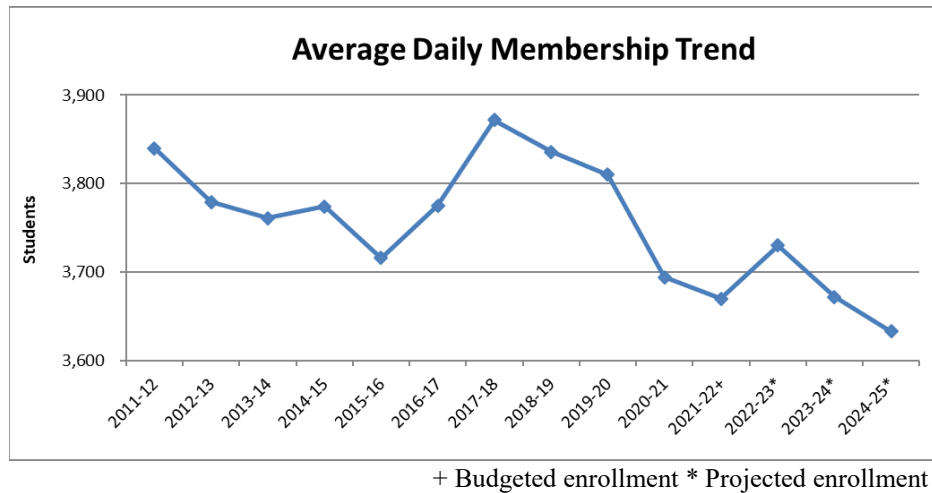
Since about 50% of the school division's revenue is based on student enrollment projections, it is a primary focus when developing the budget. Enrollment is also significant because it drives the number of instructional and support staff needed to provide educational and support services to students.



For purposes of the FY22 budget, the School Board started with the March 31, 2020 ADM of 3,810 and factored in the limited population growth in the Roanoke Valley. The school division obtained a third-party enrollment forecast which predicts a modest decrease in enrollment over the next year due to slower birth rates. This decrease is combined with the decrease in students enrolled due to COVID-19 has decreased our enrollment significantly in FY21 and likely in FY22. The official March 31, 2021 ADM was 3,694, 106 students below budget. This and other factors, including the ongoing kindergarten enrollment for SY 2021-2022 at the time the budget was being prepared result in a similar enrollment assumption for budgeting purposes. The FY22 budget was built with an ADM of 3,670.

The following chart reflects the trend in student enrollment for school years 2011-2020 and a forecast to year 2025.

Year	Students
2011-12	3,840
2012-13	3,779
2013-14	3,761
2014-15	3,774
2015-16	3,716
2016-17	3,775
2017-18	3,872
2018-19	3,836
2019-20	3,810
2020-21	3,694
2021-22	3,670
2022-23	3,730
2023-24	3,672
2024-25	3,633



CLASS SIZE

Attendance reporting for the school year 2020-2021 was vastly different than in previous years due to the soft opening with 70% of students (2,659) physically attending one day a week and 30% of students (1,127) attending virtually every day.

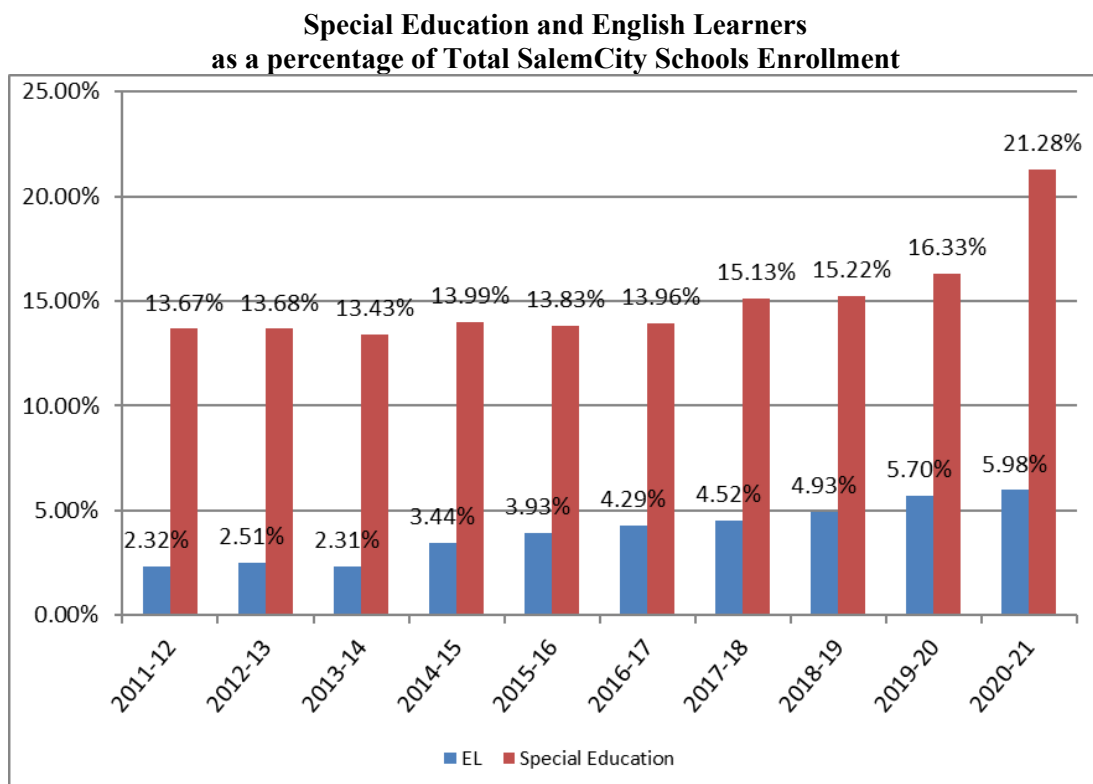
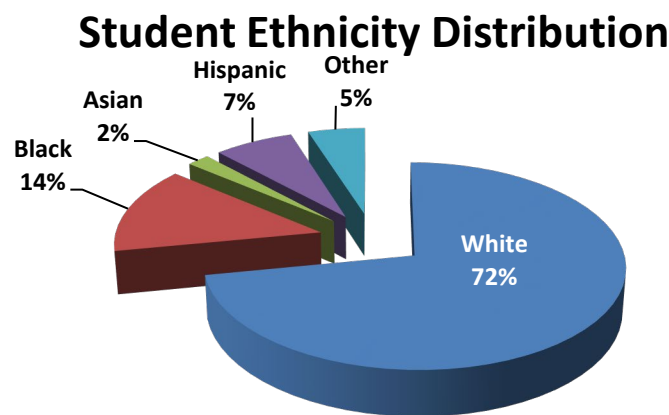
Elementary student membership was down approximately 50 students over last year. The kindergarten class size was down approximately 20 students. G W Carver is now the largest elementary school with 429 students, followed by West Salem with 392, East Salem with 382 and South Salem with 363.

The average class size at Andrew Lewis Middle School in core academic classes, including beginning languages is 21.6, down 0.98 students from last year. Class enrollments range from 8 to 28 students. There are only three classes with fewer than 10 students (Chinese 1, World Geography, and Physical Science) and there are 27 core academic classes with more than 25 students (29 fewer than last year). It should be noted that there are 10 classes with 26 students, 9 classes with 27 students, 8 classes with 28 students. There are zero core academic classes with more than 28 students. The reduction is due in part to a considerable effort to balance 6th and 7th grade classes this year as well as an intentional effort to keep an eye on 6th grade enrollment.

The average class size in core academic classes, including world language classes at Salem High School increased 1.1 students this year to 21.7 students per class (20.6 in FY20 students per class), with a range of 5 to 29 students. The classes with five students were upper level IB language classes. There were four core academic classes with fewer than 10 students, all four are upper level IB world language classes. There are 55 core academic classes with more than 25 students. There were no core academic classes with 30 or more students. There were eleven additional classes with 30 or more students, six physical education classes, four band classes, and one psychology class. There were 17 additional classes with fewer than ten students, six upper level IB courses and 11 elective classes.

STUDENT DEMOGRAPHICS

Salem City Schools is the 66th largest of 132 school divisions in Virginia. Student demographics are anticipated to remain fairly constant. Special education amounts to just above 21.28% of the total student enrollment. The number of students who are supported by the English Learners (EL) has increased since FY11 and represents approximately 5.98% of the total student population. The number of students eligible for free and reduced breakfast and lunch is approximately 43% division wide. The ethnic composition of Salem City Schools' student enrollment as of September 30, 2020 is shown in the chart below.



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

FISCALLY DEPENDENT SCHOOL DIVISION

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

DIVISION ACCOMPLISHMENTS

Based on results from the Spring 2019 testing window (the most recent results available), the school division continues to be a leader with 100% of our schools meeting or exceeding state accreditation benchmarks. All of our schools also met the state requirements for full state accreditation for the FY20 school year based on their FY19 SOL performance. Additionally, our students consistently exceed the state average on both Standards of Learning (SOL) and Scholastic Achievement Tests (SAT). Salem City Schools also prides itself on having an on-time graduation rate of 96.26% (one of the highest rates in the Roanoke Metropolitan area) and a dropout rate of 3.6% in FY20 (the latest data available).

Several teachers and staff members in Salem received high honors during the 2020-21 school year.

- Dr. Wendy Grimshaw of Andrew Lewis Middle School, was named the STEM Teacher of the Year for the greater Roanoke area. Andrea Johnson, an English teacher at Salem High Schools was named the 2020 State Teacher of the Year by the Roanoke Chapter 285 Air Force Association. .
- Twenty-seven Salem teachers are National Board Certified (NBC). Achievement of NBC means that the teacher has met the highest standards for their profession.
- Salem High School was named a Blue Star School for their students' outstanding performance on the 2019-2020 Wise Financial Literacy Certification Test. Salem High School is one of 74 high schools in the nation to earn this distinction.

DIVISION-WIDE FINANCIAL REPORTING AWARDS

The school division was awarded the Association of School Business Officials International (ASBO) Meritorious Budget Award for the 2020-2021 budget. This was the fifth consecutive year the division's budget document won this award. The ASBO award recognizes the budget to be proficient as a policy document, financial plan, operations guide, and communication device. The school division also received ASBO's Certificate of Excellence in Financial Reporting for the divisions' Comprehensive Annual Financial Report for the year ended June 30, 2020. The Certificate of Excellence demonstrates the divisions' commitment to financial transparency.

STUDENT ACHIEVEMENT

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

Scholastic Aptitude Test (SAT)

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

Standards of Learning Tests (SOL)

SOL tests are administered to students in grades 3 - 8 and in certain high school classes. Beginning with the class of 2004, students were required to earn a certain number of verified credits to be eligible for a standard or advanced high school diploma. Verified credits for graduation are based on the student achieving a passing score on the required end-of-course SOL tests. Based on the Spring 2019 SOL test results, all elementary, middle, and high schools in Salem City are fully accredited. For SY 2020-2021, the State based accreditation on the Spring 2019 test scores since no testing occurred in Spring 2020.

International Baccalaureate Diploma Program

The International Baccalaureate (IB) Diploma Program is a college preparatory course of study for academically talented students in grades 11 and 12. Admission to the Salem High School Pre-Diploma Program for grades 9 and 10 is by application, and the program prepares accepted students for participation in the IB Diploma Program in their junior and senior years. All IB courses are taught by instructors trained in IB instruction at workshops conducted by the International Baccalaureate Organization (IBO). The courses are designed to develop students' skills in writing, time-management, and critical/higher-order thinking abilities. In addition, through these courses, each student is exposed to the interdisciplinary nature of the IB liberal arts curriculum. Students who complete the full requirements of the IB Diploma Program are eligible to receive the IB Diploma issued by the International Baccalaureate Organization (IBO), in addition to the appropriate Salem City School Division diploma.

Academic and Extracurricular areas

- Salem High School had four International Baccalaureate (IB) diploma candidates in the Class of 2021.
- 67 Distinguished Scholars in the Class of 2021.
- 278 high school students took at least one IB course (548 total IB enrollments) in SY 2021.
- 191 students took at least one dual enrollment course in SY 2021.
- 291 students were enrolled in Advanced Placement (AP) courses in SY 2021.

Accomplishments in SY 2021:

- The Salem High School forensics team won their fifteenth consecutive Division 4A State Championship.
- The Salem High School football team won its tenth Virginia High School League (VHSL) Division 4A State Championship.

- Five Salem High School students placed in the Governor’s School Project Forum (Science Fair) in the area of Science and Technology.
- Salem High School Senior Trenton Wright was named the SkillsUSA Virginia Diesel Equipment Technology State Champion for 2021.

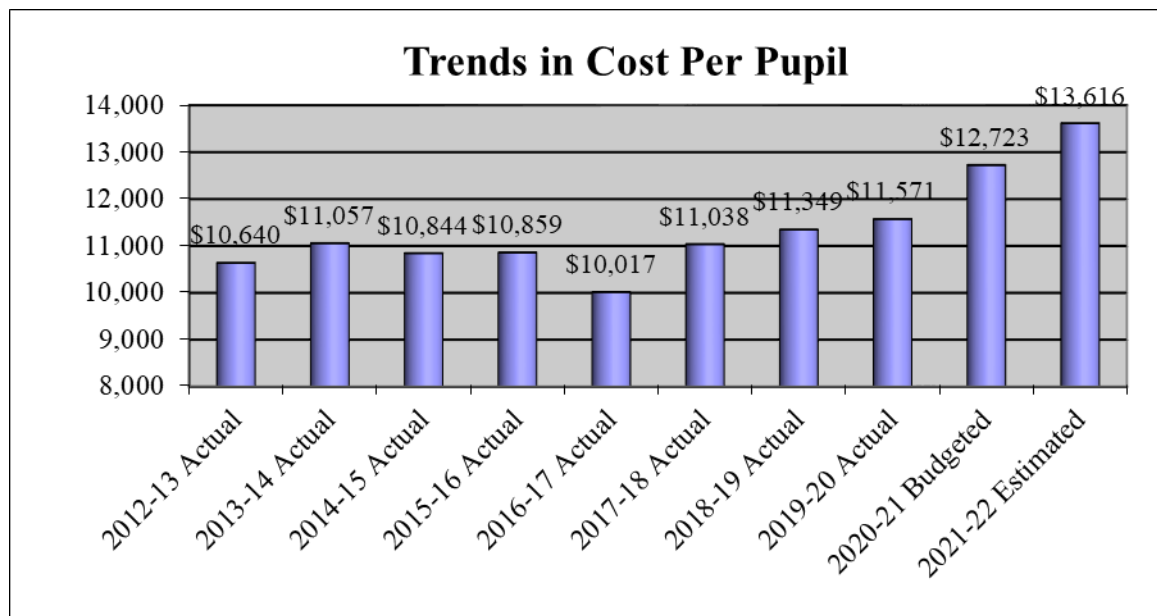
Graduation Statistics for the Class of 2021

The chart below provides a variety of information regarding the Class of 2021 high school graduates:

School	Graduates	% College Bound	On-Time Graduation Rate
Salem High	303	80	96.26%

COST PER PUPIL

The Virginia Department of Education defines “Operations” to include regular day school, summer school, adult education, and other education, but does not include pre-kindergarten, non-regular day school programs, non-local education programs, debt service, or capital outlay additions. Figures below for FY13 – FY20 were taken from Table 15 of the Superintendent’s Annual Report for Virginia for the respective years. The FY21 cost per pupil is an estimate based on the adopted FY21 budget. The FY22 cost per pupil is an estimate based on data included in this budget book. The figures below include General Fund, Grant Fund and Cafeteria Fund.



ACADEMIC EFFICIENCY OF DOLLARS SPENT

Below is a ranked comparison of per pupil expenditures for school divisions in the Roanoke region as compared to graduation rates. All data presented is for fiscal year 2020 (latest year comparable data is

available). As illustrated by the charts, Salem City Schools was ranked 4th in per pupil spending and 4th in on-time graduation rates. SOL comparative data was not available since testing did not happen during FY20 due to schools being closed because of the COVID-19 pandemic.

Per Pupil			Graduation		
Locality	Expenditure (a)	Rank	Locality	Rate (b)	Rank
Roanoke City	\$ 13,421	1	Botetourt County	95.7	1
Franklin County	12,302	2	Roanoke County	94.9	2
Montgomery County	12,052	3	Montgomery County	94.3	3
Salem City	11,571	4	Salem City	94.1	4
Botetourt County	11,555	5	Franklin County	93.0	5
Roanoke County	11,496	6	Roanoke City	87.9	6

a Source: State Superintendent's Annual Report for Virginia, Fiscal Year 2020, Table 15.

b School Division Report Card for 2020.

LEADERSHIP

After 30 years of service to the children and citizens in the City of Salem, Dr. Alan Seibert announced his retirement as School Division Superintendent. His retirement is effective September 30, 2021.

Dr. Seibert began his Salem journey as a college student in 1990 when he spent time at Salem High School as a student teacher. After completing that graduation requirement, the division hired him to teach earth science straight out of Virginia Tech. During the five years he taught at the high school, he also acquired his master's degree from Radford University. This enabled him to move into his first administrative role in 1996, when he was named an assistant principal at Andrew Lewis Middle School.

During the 1999-2000 school year, Dr. Seibert secured his doctorate degree from Virginia Tech and transitioned to Salem High School, where he served for five years as an assistant principal. In 2004, he was named the principal of South Salem Elementary. In August of 2006, Dr. Seibert was selected by the school board to replace the retiring Wayne Tripp as the school division's top leadership post. He was sworn in as division superintendent on December 1, 2006.

Dr. Seibert has steered the division through several peaks and valleys during his 15-year tenure and, perhaps, nothing embodies both ends of that spectrum more than the South Salem Elementary School construction project. The first new school built since Salem became an independent city in 1968, and was designed and constructed from the ground-up during the height of the great recession. It opened under budget in 2012.

Along with his leadership in Salem, Dr. Seibert has served in a variety of key positions in both Region VI and statewide superintendents. The relationships he has built over the years with legislators in Richmond and Washington have allowed Salem to be on the cutting edge of numerous instructional initiatives and practices.





After Dr. Seibert announced his retirement, a search began for his replacement. On August 31, 2021, the school board announced Dr. Curtis Hicks would be the next Division Superintendent of Salem City Schools.

Dr. Hicks earned his bachelor's and master's degree from the University of Virginia, and an education specialist degree from Virginia Tech. He completed Tech's educational leadership program in 2000.

Dr. Hicks began his teaching career in 1995 at Northside Middle school in Roanoke County. He later moved to Floyd County High School as the assistant principal. After two years in Floyd, Dr. Hicks returned to Roanoke County Schools as the assistant principal at both Hidden Valley and Cave Spring High Schools. In 2003, Dr. Hicks was named principal of Glenvar High School. Dr. Hicks joined Salem Schools in 2007 as the director of secondary instruction. In 2014, he was promoted to assistant superintendent.

Dr. Hicks earned his doctorate in educational leadership from the University of Arkansas in May of 2020. Since the start of the COVID-19 pandemic, he has served as the point person for the school division handling interactions with health department officials, school staff members and community leaders and parents.

ALLOCATION OF PERSONNEL RESOURCES

The information below is a summary by position of personnel resource changes included in the FY22 budget as compared to FY21. The total number of full time equivalent positions for FY22 is 550.7.

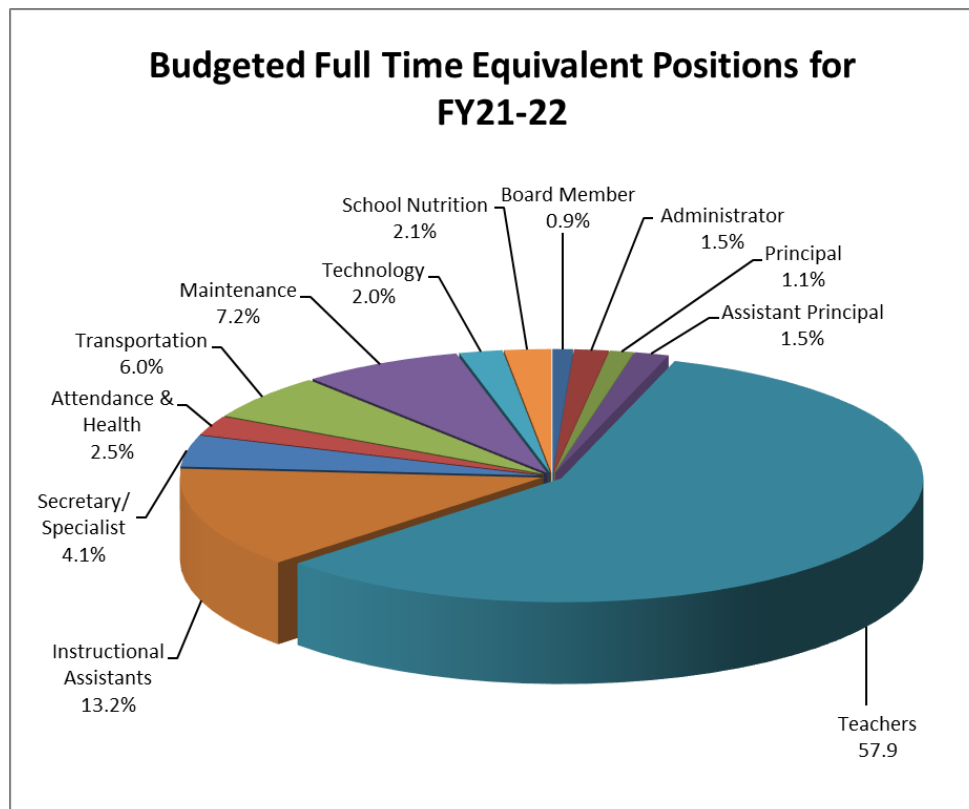
Five teaching positions were added for FY22 due to needed services. One school counselor equally shared among all four elementary schools, one Special Education teacher at South Salem Elementary, one teacher at G. W. Carver Elementary, one teacher at Salem High School and one teacher at South Salem Elementary. One English Learner teacher was added at Salem High School, one Social Worker and one Speech Language Pathologist was also added.

	FY21	FY22	Difference
Board Member	5.0	5.0	-
Administrator	8.5	8.5	-
Principal	6.0	6.0	-
Assistant Principal	8.5	8.5	-
Teacher	312.8	318.8	6.0
Instructional Assistant	72.6	72.6	-
Secretary/Specialist	22.6	22.6	-
Attendance and Health	12.0	14.0	2.0
Transportation	32.8	32.8	-
Maintenance	39.6	39.6	-
Technology	10.7	10.7	-
School Nutrition	11.6	11.6	-
Total	542.7	550.7	8.0

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

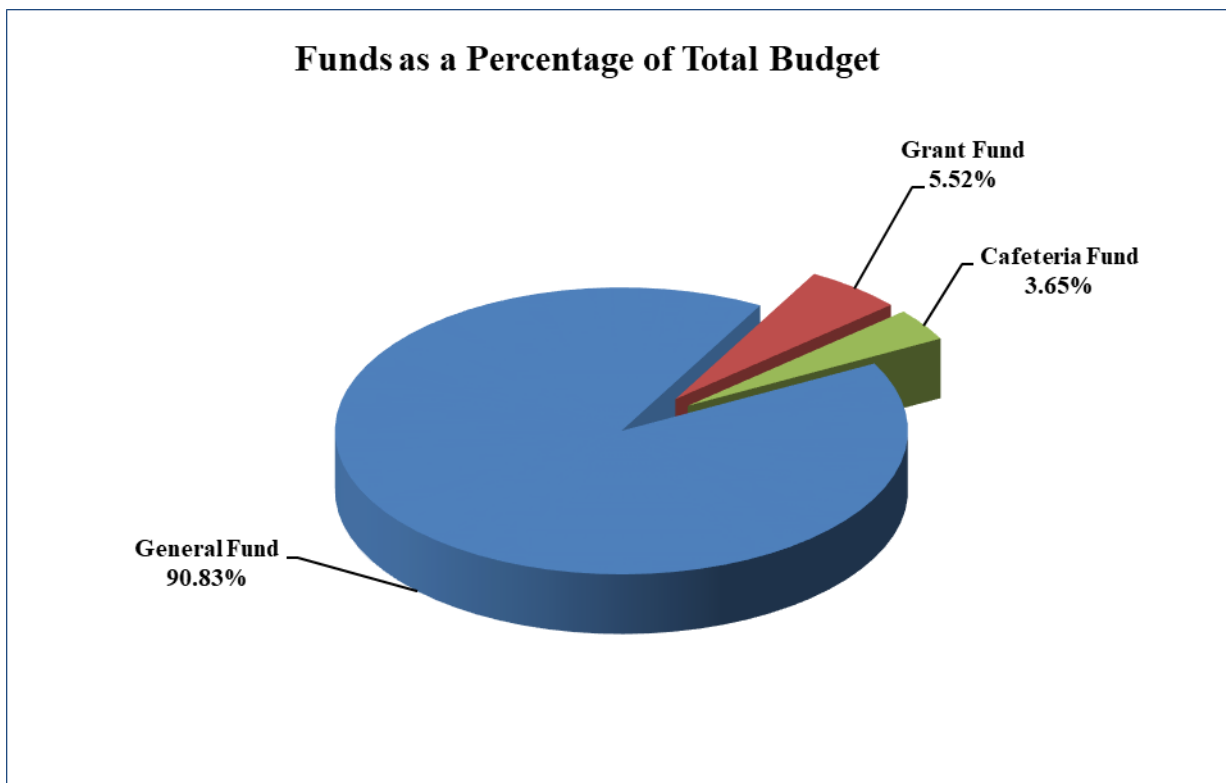


Personnel resources are allocated as follows:



SUMMARY OF FUNDS

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



The schedule below presents a summary comparison of the funds included in this budget. The FY22 approved General Fund budget reflects an increase of \$1,219,828, or 3.4% over the FY21 budget. The Grant Fund reflects an expected increase in funds for education of \$437,065 or 18.7%. The Cafeteria Fund reflects a decrease of \$17,555, or 0.9%.

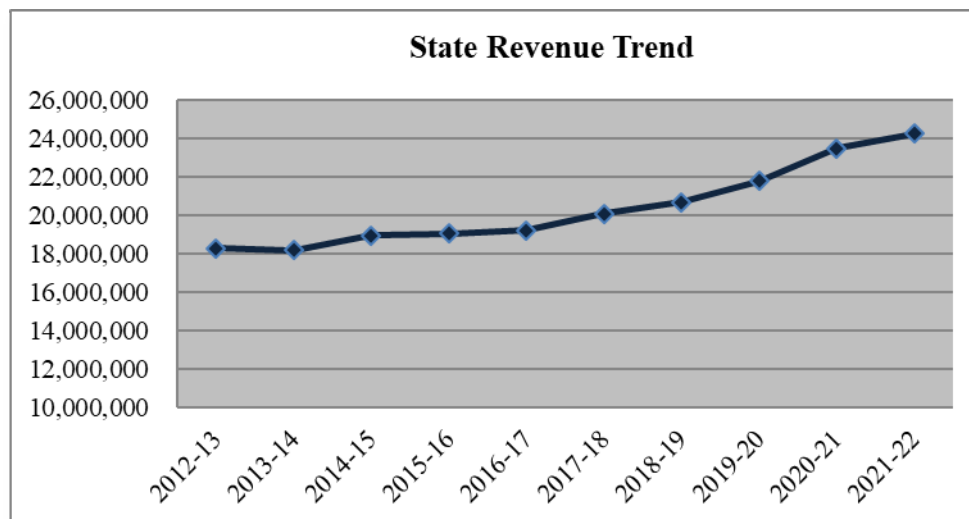
Fund	Budget 2020-21	Budget 2021-22	Increase (Decrease)	Percent Change
General Fund	\$ 44,471,618	\$ 45,691,446	\$ 1,219,828	2.7%
Grant Fund	2,338,606	2,775,671	437,065	18.7%
Cafeteria Fund	1,855,674	1,838,119	(17,555)	-0.9%
Total Funds	<u>\$ 48,665,898</u>	<u>\$ 50,305,236</u>	<u>\$ 1,639,338</u>	<u>3.4%</u>

The FY22 School Budget reflects an overall increase of 3.4% over the prior year with the General Fund representing the largest share of that increase. Further discussion of these budget variances by fund follows this section.

SCHOOL BOARD APPROVED FY22 GENERAL FUND BUDGET

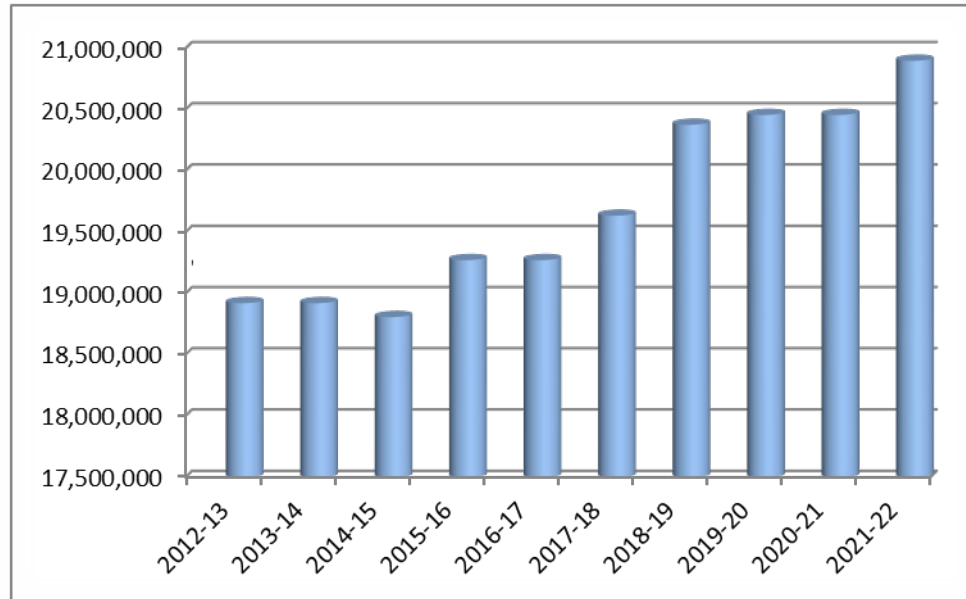
General Fund Revenue Highlights

The revenue projections for FY22 in the General Fund reflect several significant assumptions. State revenue was projected using the General Assembly's approved state budget for FY22. The projected increase in state revenue for Salem City Schools is \$772,349 or 3.28%. The graph below is a historical trend analysis of state revenues.



The allocation of City funding for schools is approximately 45.74% of the operating budget and shows an increase of \$442,278 for FY22. The bar graph below illustrates the city funding over the past ten years.

City Funding Trend



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

	Budget 2020-21	Budget 2021-22	Increase (Decrease)
State Sales Tax	\$ 4,201,982	\$ 4,230,680	\$ 28,698
State Revenue	19,311,046	20,053,472	742,426
Transfer from City	20,455,621	20,897,899	442,278
Other Revenue	502,969	509,395	6,426
Total Revenues	\$ 44,471,618	\$ 45,691,446	\$ 1,219,828

General Fund Expenditure Highlights

The following priority increases were funded in the FY22 General Fund budget:

Compensation and Benefits

- \$1,622,254 was included in the budget to fund an average 5.0% salary increase. There was an addition of 5.0 teaching positions (FTE's) due to needed services and the addition of three student support positions consisting of a social worker, school counselor and a speech language pathologist.
- A 2.87% increase in health insurance premiums is factored in this budget (\$89,982).
- Continued support for National Board Certification for teachers.
- Continuation of the Retirement: Extended Work Incentive Program (REWIP).

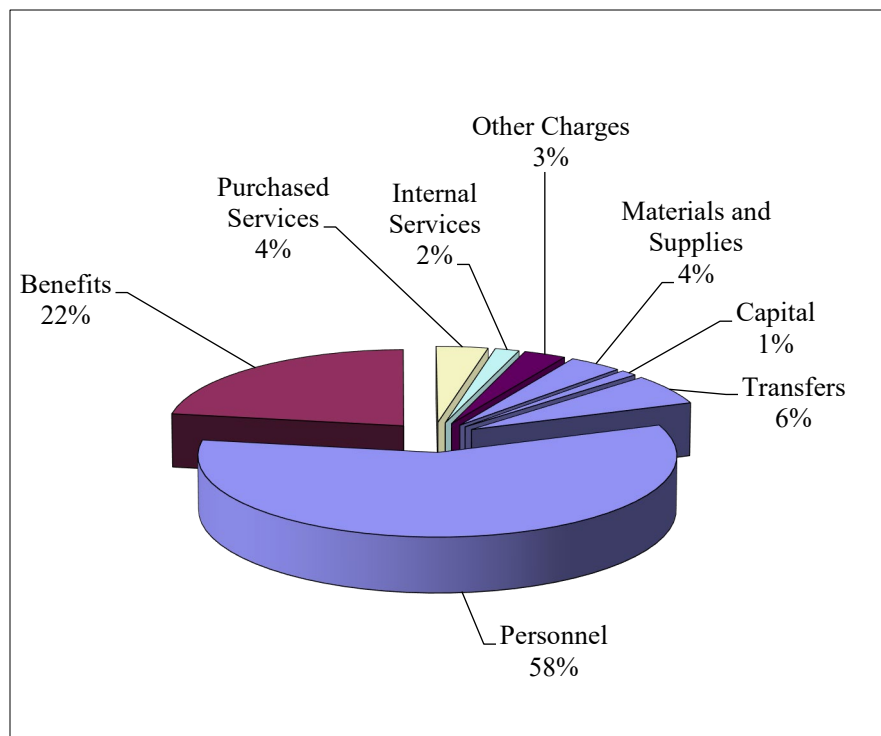
Non-Salary Operations

- Continued funding for the Distinguished Scholar Program (\$28,000) and the International Baccalaureate Program (\$114,300).

Budgeted expenditures in the General Fund by object are:

	Budget FY21	Budget FY22	Increase (Decrease)
Personnel	\$ 26,528,351	\$ 26,510,302	\$ (18,049)
Benefits	10,149,343	10,246,241	96,898
Purchased Services	1,633,817	1,676,775	42,958
Internal Services	781,656	782,825	1,169
Other Charges	1,381,744	1,375,979	(5,765)
Materials and Supplies	1,479,455	1,741,487	262,032
Capital	536,900	536,900	-
Transfers	1,980,352	2,820,937	840,585
	\$ 44,471,618	\$ 45,691,446	\$ 1,219,828

Budgeted Expenditures as a Percentage of Total Budget



General Fund	Budget FY21	Budget FY22	Increase (Decrease)	Forecast FY23	Forecast FY24	Forecast FY25
Revenues:						
State	\$ 23,511,803	\$ 24,284,152	\$ 772,349	\$ 24,769,835	\$ 25,265,232	\$ 25,770,536
Local	20,455,621	20,897,899	442,278	20,897,899	20,897,899	20,897,899
Other	504,184	509,395	5,211	509,395	509,395	509,395
Total Revenues	44,471,608	45,691,446	1,219,838	46,177,129	46,672,526	47,177,830
Expenditures:						
Personnel	26,528,351	26,510,302	(18,049)	26,840,508	27,177,359	27,471,458
Benefits	10,149,343	10,246,241	96,898	10,401,718	10,560,264	10,771,469
Purchased Services	1,633,817	1,676,775	42,958	1,676,775	1,676,775	1,676,775
Internal Services	781,656	782,825	1,169	782,825	782,825	782,825
Other Charges	1,381,744	1,375,979	(5,765)	1,375,979	1,375,979	1,375,979
Materials	1,479,455	1,741,487	262,032	1,741,487	1,741,487	1,741,487
Capital	536,900	536,900	-	536,900	536,900	536,900
Transfers	1,980,352	2,820,937	840,585	2,820,937	2,820,937	2,820,937
Total Expenditures	44,471,618	45,691,446	1,219,828	46,177,129	46,672,526	47,177,830
Revenues over (under)						
Expenditures	-	-	-	-	-	-
Beginning Fund Balance	5,785,155	5,785,155	-	5,785,155	5,785,155	5,785,155
Ending Fund Balance	\$ 5,785,155	\$ 5,785,155	\$ -	\$ 5,785,155	\$ 5,785,155	\$ 5,785,155

OTHER SCHOOL BOARD APPROVED FY22 FUND BUDGETS

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

Grant Fund

The Grants Fund accounts for grants which provide critical support for the instructional program. The budget includes current grant sources that are expected to be awarded for the next fiscal year. Grants received during the fiscal year are appropriated by the School Board as awarded during the fiscal year. A detailed breakdown across sources of grant funds for FY22 is shown under the grant fund tab in this publication.

Grant Fund	Budget FY21	Budget FY22	Increase (Decrease)	Forecast FY23	Forecast FY24	Forecast FY25
Revenues:						
Federal	\$ 1,913,877	\$ 2,158,530	\$ 244,653	\$ 3,808,530	\$ 3,412,530	\$ 2,412,530
State	424,729	617,141	192,412	367,141	367,141	367,141
Total Revenues	2,338,606	2,775,671	437,065	4,175,671	3,779,671	2,779,671
Expenditures:						
Personnel	1,411,427	1,431,545	20,118	1,431,545	1,431,545	1,406,545
Benefits	474,516	430,988	(43,528)	430,988	430,988	405,988
Purchased Services	233,315	251,617	18,302	301,617	301,617	251,617
Other Charges	48,601	45,972	(2,629)	45,972	45,972	40,972
Materials	170,747	585,549	414,802	585,549	585,549	523,549
Capital	-	30,000	30,000	1,380,000	984,000	151,000
Total Expenditures	2,338,606	2,775,671	437,065	4,175,671	3,779,671	2,779,671
Revenues over (under)						
Expenditures	-	-	-	-	-	-
Beginning Fund Balance	78,474	78,474	-	78,474	78,474	78,474
Ending Fund Balance	\$ 78,474	\$ 78,474	\$ -	\$ 78,474	\$ 78,474	\$ 78,474

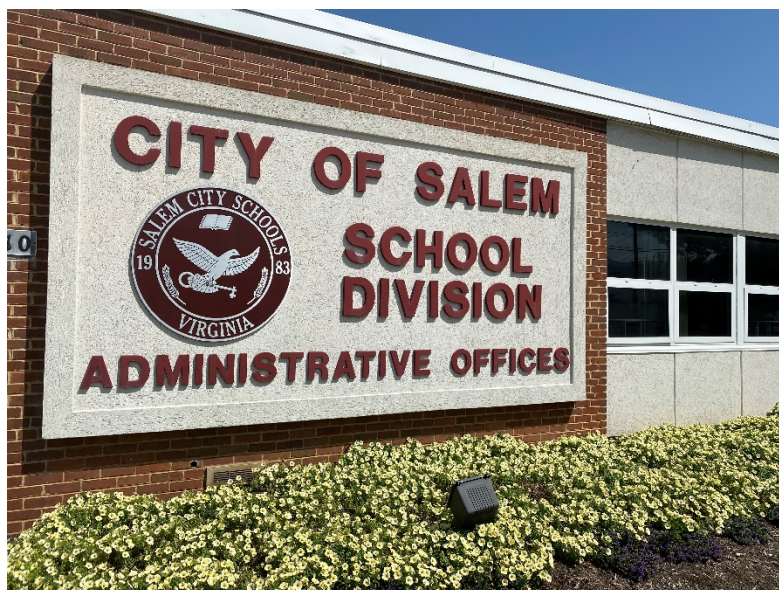
Cafeteria Fund

The Cafeteria Fund accounts for cafeteria operations within the school division, including the procurement, preparation and serving of student breakfasts and lunches. The Cafeteria budget was privatized (Aramark) in July 2014 and does not receive any contributions from the City of Salem. 50% of the revenue is derived from funding for free and reduced lunches. The second largest revenue source, 47%, is funding from the sale of student and adult lunches. As compared to FY20, the School Nutrition budget is decreasing by 0.95%. The decrease of \$17,555 is due in part to a decrease in participation that coincides with our required increase in lunch prices, as well as food cost increases due to desired increase in quality of foods served. The Healthy Hunger Free Kids Act of 2010 requires that school lunch prices be evaluated annually until the price charged for a full pay student reaches the difference in what the federal lunch program reimburses for a free lunch and what they reimburse for a full pay lunch. Meal prices will remain the same for FY22. The U. S. Department of Agriculture and Nutrition Services extended the program that will provide for no-cost meals for all students, regardless of income, for the 2021-22 school year. The charts below provide additional information on the Cafeteria Fund.

Cafeteria Fund	Budget FY21	Budget FY22	Increase (Decrease)	Forecast FY23	Forecast FY24	Forecast FY25
Revenues:						
Cafeteria Sales	\$ 857,959	\$ 857,957	(2)	\$ 853,669	\$ 849,401	\$ 845,154
Federal	940,140	922,587	(17,553)	931,813	941,131	950,542
State	47,688	47,688	0	47,688	47,688	47,688
Other	9,887	9,887	0	9,887	9,887	9,887
Total Revenues	1,855,674	1,838,119	(17,555)	1,843,057	1,848,107	1,853,271
Expenditures						
Salaries	666,693	652,694	(13,999)	665,748	679,063	692,644
Benefits	248,329	249,011	682	253,991	259,071	264,252
Purchased services	237,340	196,364	(40,976)	185,268	183,798	183,798
Food products	638,590	657,534	18,944	642,534	629,534	616,541
Materials and supplies	64,722	82,516	17,794	95,516	96,641	96,035
Total Expenditures	1,855,674	1,838,119	(17,555)	1,843,057	1,848,107	1,853,271
Revenues over (under)						
Expenditures	-	-	-	-	-	-
Beginning Fund Balance	723,143	723,143	-	723,143	723,143	723,143
Ending Fund Balance	\$ 723,143	\$ 723,143	\$ -	\$ 723,143	\$ 723,143	\$ 723,143

ADDITIONAL INFORMATION

Questions concerning this report or requests for additional financial information should be directed to Mandy C. Hall, Director of Business, Salem City Schools, 510 South College Avenue, Salem, Virginia 24153, telephone (540) 389-0130 , or visit the school division's web site at www.salem.k12.va.us.





ASSOCIATION OF
SCHOOL BUSINESS OFFICIALS
INTERNATIONAL

This Meritorious Budget Award is presented to

CITY OF SALEM SCHOOL BOARD

for excellence in the preparation and issuance of its budget
for the Fiscal Year 2020–2021.

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



A handwritten signature in black ink, reading 'Claire Hertz'.

Claire Hertz, SFO
President

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

David J. Lewis
Executive Director



THIS PAGE INTENTIONALLY BLANK



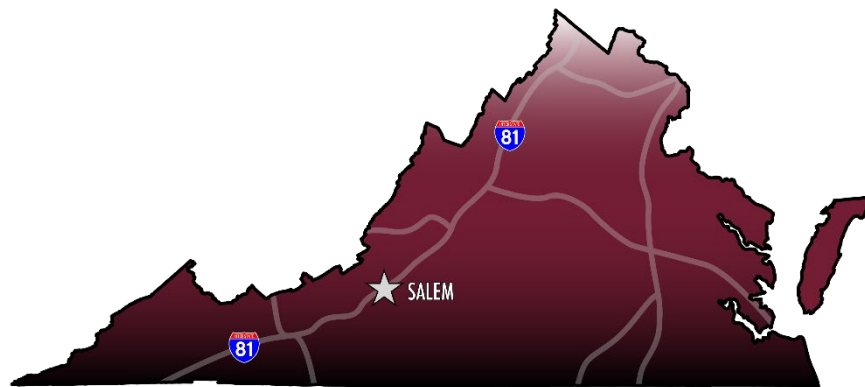
Organizational

Back of Tab

Geographic Area and Location

Salem City Schools (School Division) is the 66th largest of 132 school divisions in the Commonwealth of Virginia. The City of Salem is located at the southern end of the Shenandoah Valley, approximately 190 miles west of Richmond and 250 miles southwest of Washington, DC. Its position in the southeastern United States gives the City ready access, within a 500 mile radius, to nearly two-thirds of the total population of the United States. In addition, the City lies at the region's crossroads of major rail and highways systems, and passenger/freight service through the Roanoke-Blacksburg Regional Airport making it a part of the principal trade, industrial, transportation, medical and cultural center of western Virginia. Salem has approximately 25,953 citizens.

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



Organizational and Management Structure

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

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

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

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

education center. The schools are supported by the central office that provide a broad range of services including instructional curriculum development and support, student support, special education services, staff development, reporting and evaluation, pupil transportation, facilities, human resources, finance, technology and school nutrition services. There are 3,670 students budgeted in FY22 to attend Salem City Schools.

The Salem City School Board



Mr. David H. Preston
Chair



Ms. Artice M. Ledbetter
Vice Chair



Dr. Nancy A. Bradley



Ms. Teresa Sizemore-
Hernandez

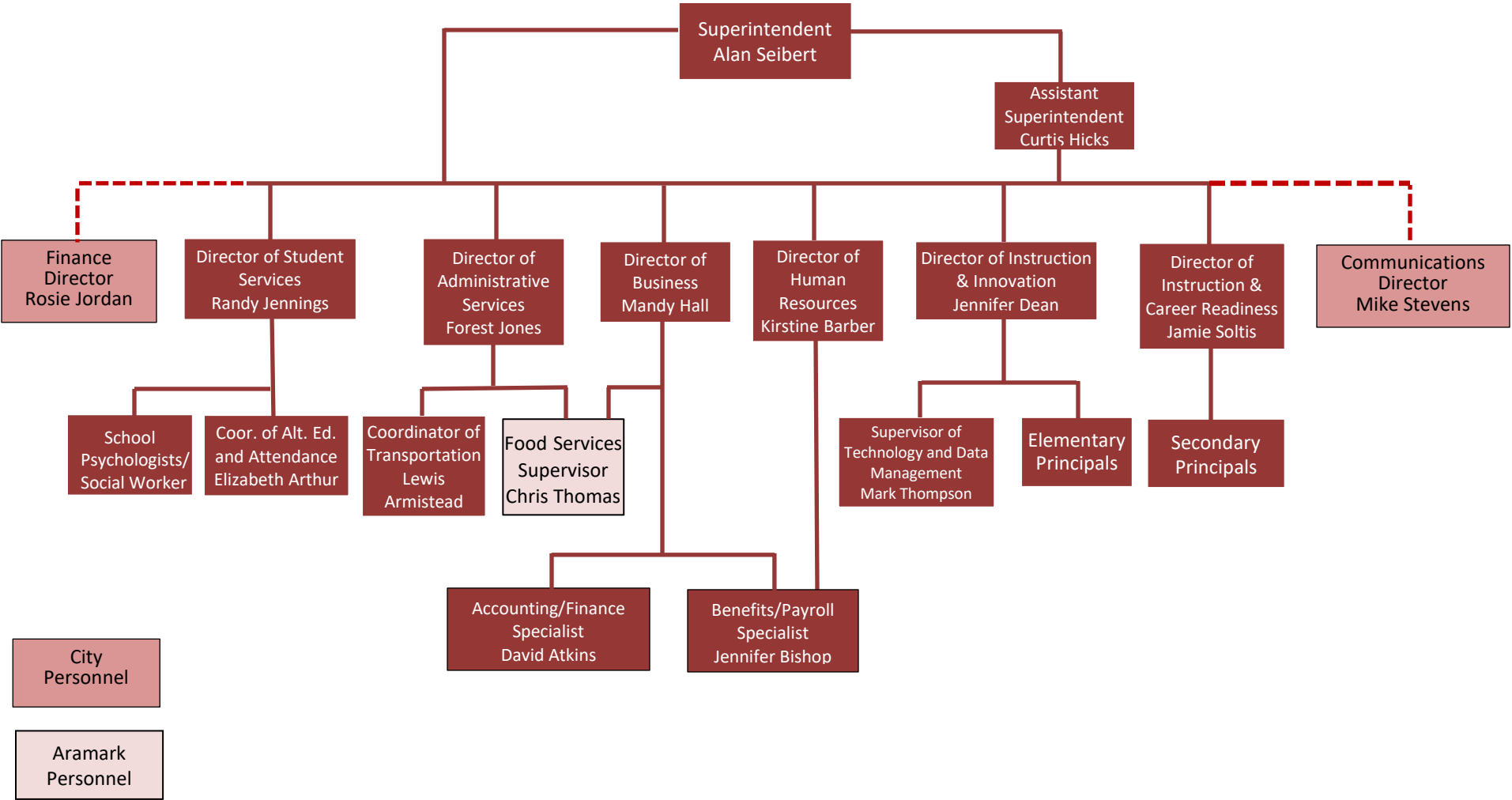


Mr. John A. (Andy) Raines

Salem City Schools Leadership Cabinet

Dr. H. Alan Seibert.....	Superintendent
Dr. Curtis N. Hicks.....	Assistant Superintendent
Ms. Kirstine M. Barber.....	Director of Human Resources
Ms. Jennifer P. Dean	Director of Instruction and Innovation
Ms. Mandy C. Hall, SFO.....	Director of Business
Dr. Randy L. Jennings	Director of Student Services
Dr. Forest I. Jones.....	Director of Administrative Services
Mr. Jamie C. Soltis	Director of Instruction and Career Readiness

Salem City School Division Organizational Chart



Direct Reports			
Superintendent	Assistant Superintendent	Director of Instruction & Innovation	Director of Inst. & Career Readiness
Assistant Superintendent	Director of Instruction & Innovation	Elementary Principals	Secondary Principals
Director of Business	Director of Inst. & Career Readiness	Supervisor of Technology	
Director of Student Services	Director of Human Resources	Note: The Finance Director and Communications Director are employees of the Salem City Government and are indicated by the dotted lines.	
	Director of Admin. Services		

Facilities and Administrators

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

Salem High School

400 Spartan Drive
Salem, Virginia 24153
Phone: 540-387-2437
Principal – Mr. Scott Habeeb

Administration Building

510 South College Avenue
Salem, Virginia 24153
Phone: 540-389-0130
Superintendent – Dr. H. Alan Seibert

Andrew Lewis Middle School

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

Alternative/Adult Education

406 E. 4th Street
Salem, Virginia 24153
Phone: 540-375-4104
Dr. Elizabeth Arthur (Alternative)
Ms. Lea DeCosta (Adult GED)

G. W. Carver Elementary School

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

Transportation/Operations

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

East Salem Elementary School

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

Salem City Schools Website

www.salem.k12.va.us

South Salem Elementary School

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

West Salem Elementary School

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

Vision Statement

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

Mission Statement

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

Love. Engage. Inspire.

Educational Philosophy

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

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

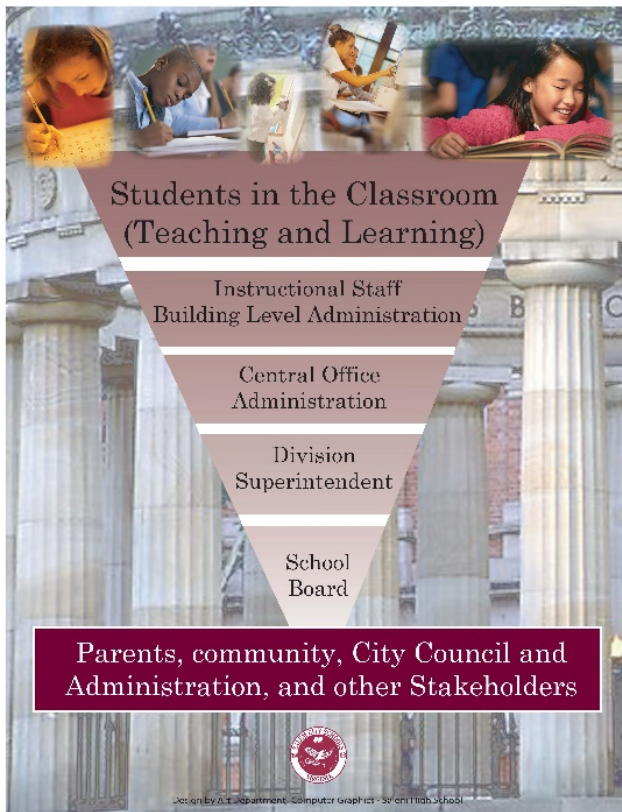
To fulfill its Vision and Mission and to uphold its Core Values, the Salem City School Board is committed to providing a safe, nurturing environment where ALL STUDENTS acquire the knowledge, skills, and values necessary to become successful and responsible citizens. The Board is similarly committed to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

Specifically, the Salem City School Board:

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

Division Goals and Objectives

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



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

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

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

Division Core Values

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

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

Comprehensive Plan Goals

Listed below are the Comprehensive Plan Goals.

Instruction	
<i>"We believe that all students are important and can be successful."</i>	
Desired Outcomes	
1. All students will graduate with a board-approved diploma or its equivalent.	
2. All graduates will exhibit college and/or career readiness by participating in advanced level coursework and/or demonstrating proficiency on an industry credential, state licensure exam, and/or a national assessment.	
3. The division will ensure that instruction is aligned with intended learner outcomes (ILO's)	
4. The division will provide personalized learning opportunities designed to promote design thinking and acquisition and growth of the 5C (Communication, Collaboration, Creativity, Critical Thinking and Citizenship) to students in grades K–12.	
5. The division will foster the development of social and emotional skills to ensure that all students attain the skills they need to be successful members of the 21 st Century Global Economy.	
6. The division will provide personalized learning opportunities to students in grades K -12.	
7. The division will provide and support a variety of IB, AP, Dual Enrollment, elective courses and Career and Technical Education programs at Salem High School and through external educational and business partnerships to ensure that ALL students are engaged in coursework related to areas of individual interest and aptitude.	
The division will provide educational experiences that reflect the application of learning to real-world problems that are relevant to learners.	
8. By 2022, all teachers will record and report grades by learning standard.	

The budget includes \$10,500 for supplemental pay and enrichment materials for curriculum development in Personalized Learning.

Assessment	
<i>"We are committed to excellence in all that we do."</i>	
Desired Outcome	
1. All students will meet or exceed state standards as assessed by the Virginia Standards of Learning Assessment Program.	
2. All students will meet or exceed personalized growth goals that are developed collaboratively with teachers.	
3. The division will continue to develop and expand the balanced assessment plan comprised to summative, formative, and authentic assessments.	
4. Salem students will exceed the state and national average mean scores on the SAT and PSAT annually.	
5. Students will demonstrate proficiency on assessments and /or industry credentials related to individual post-secondary goals identified in their student selected Career Pathway Plan of Study (CPPS).	
6. Division staff will demonstrate increased awareness of the impact of culture on achievement in order to ensure equity.	

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

Communication and Community Relations	
<i>“Student success is a shared responsibility among schools, parents, and community partners.”</i>	
Desired Outcomes	
<ol style="list-style-type: none"> 1. The division will maintain a 95% approval rating with parents, students, staff, and the community as measured by survey every two years. 2. The division will maintain two-way communication with stakeholders to promote continuous improvement. 3. The division will communicate the key components associated with Virginia’s “Profile of a Graduate”. 4. The division will communicate the benefits of cultural proficiency, personalized learning, authentic assessment, 5 C’s acquisition, assessment for learning, and standards-based learning. 5. The division will communicate the availability of business, community, industry, and higher education partnerships that promote career readiness. 6. By 2023, 90% of stakeholders will indicate their satisfaction with the method their child’s school uses to report student achievement. 	

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

Safety and Organizational Management	
<i>“Students learn best in a safe and disciplined environment provided by caring and respectful adults.”</i>	
Desired Outcomes	
<ol style="list-style-type: none"> 1. Staff and students will report that the Salem City School Division provides a safe and disciplined learning environment that promotes learning. 2. The division will support the physical and mental well-being of both students and staff. 3. The Salem City School Division will support and promote environments that are culturally competent and responsive. 4. The school calendar, transportation schedules, and school schedules will reflect the school division’s emphasis on personalized learning. 5. School facilities will reflect the division’s emphasis on personalized learning in a modern workplace. 6. By 2022, division salaries will rank first when compared to regional school divisions in each salary range and employment category. 	

Salem City Schools ranks number one in teacher salary scale benchmark comparisons in the Roanoke Valley at beginning salary, five years’ experience, and 10 years’ experience with a bachelor’s degree. The budget includes an average 5% salary increase for employees.

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

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

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

The school division included \$234,327 in this budget to cover cost of software licensing fees and \$62,903 for instructional software.

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

<https://docs.google.com/a/salem.k12.va.us/file/d/0ByMIClgSvRngX2tGeXVnYzQ4NUU/edit>

The Technology Plan outlines the multiyear strategic technology goals and demonstrates the effective use of technology throughout the School Division. This plan supports the Salem City School Board's vision, mission and student achievement goals and is submitted to meet compliance requirements and is aligned to the Virginia Department of Education's (VDOE) Educational Technology Plan. The entire plan is available on our website at:

<https://docs.google.com/document/d/1HoLAOUOZp7PXdTd9uE5DsaG-16TBdGZn48Q6h-bGOO0/edit>

Budget Development Process

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

General Fund

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

Grant Fund

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

Cafeteria Fund

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

Budget Overviews

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

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

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

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

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

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

Prior to April 1 of each year, the School Board adopts the next fiscal year's budget and submits to the City Council for approval. The school division operates as a legally separate component unit. However, the school division is fiscally dependent upon the City of Salem with approximately 46% of the school budget funded by local taxes. The final adoption and appropriation occurs in May of each year.

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

The last step in the budget process is the evaluation of the financial plan. The results of operation for the fiscal year are reported annually in the School Board's Annual Financial Report, which is audited by a

certified public accounting firm. The Superintendent's Annual School Report is also prepared annually in accordance with regulations set by the Virginia General Assembly.

In addition to the operating budget for the school division, the School Board annually reviews and updates the Capital Improvement Plan (CIP) which reflects the school capital needs for a period of six years. The CIP generally includes projects expected to individually cost in excess of \$10,000 each, such as roof replacement, HVAC control updates, and bus replacement along with building renovations and construction. The most recent CIP was approved by the School Board on October 13, 2020.

Budget Development Process



Budget Development Calendar

August 2020
<ul style="list-style-type: none"> • CIP requests from Schools and Departments
October 2020
<ul style="list-style-type: none"> • School Board adopts new CIP
November 2020
<ul style="list-style-type: none"> • Administrative staff discusses budget priorities • Report to School Board on budget priorities • Budget calendar presented to School Board
December 2020
<ul style="list-style-type: none"> • Budget Prep in New World opened to principals and directors • School Board holds first public hearing to receive suggestions for budget priorities
January 2021
<ul style="list-style-type: none"> • Directors and principals submit school level prioritized non-personnel budget requests • Non-personnel budget verified on-line by Director of Business • Update to School Board on Governor's introduced budget and latest budget impact • General Assembly convenes • Director of Business and central office budget team review all budget requests with principals
February 2021
<ul style="list-style-type: none"> • Superintendent, Director of Business, Director of Human Resources and other division leadership meet with principals and central office staff to review personnel needs after student enrollment projections are finalized • Update to School Board on House and/or Senate introduced budgets and latest budget impact
March 2021
<ul style="list-style-type: none"> • Superintendent presents entire budget to School Board based on best available state revenue estimates • Second public hearing on budget • School Board adopts total budget and sends it to City Council for approval prior to April 1 deadline
April 2021
<ul style="list-style-type: none"> • Superintendent and School Board Chairman present budget to City Council at a regular City Council meeting, typically the second meeting of the month
May 2021
<ul style="list-style-type: none"> • Subsequent report to School Board, as needed, with salary recommendations • City Council formally appropriates funding for school budget • Superintendent and Director of Business review adopted budget with staff as needed
By July 1, 2021
<ul style="list-style-type: none"> • Budget published on-line with bound copy to be distributed by August 31st

Budget Administration Process

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

Expenditure and Encumbrance Controls

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

Budget Transfers

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

Revenue Monitoring

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

Basis of Accounting

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

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

Classification of Revenues and Expenditures

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

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

School Board Policy

Management of Funds

School Board Policy Section DA

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

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

The School Board shall seek to achieve the following goals:

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

Annual Budget

School Board Policy Section DB

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

Budget Preparation and Approval

School Board Policy Section DB-BR

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

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

Financial Accounting and Reporting

School Board Policy Section DI

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

Budget: Surplus Funds

School Board Policy Section DR-BR

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

On-Line Access

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

Other Sustaining Local Revenue Sources

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

Tuition

Non-Resident Tuition is charged for a student who does not live within the Salem City limits but wants to attend a city school. Tuition is also charged for adult education, summer school, and dual enrollment courses through Virginia Western Community College. These are budgeted for FY22 as follows:

- Non-Resident Tuition, \$155,000
- Summer School Tuition, \$25,000
- Dual Enrollment Tuition, \$110,000



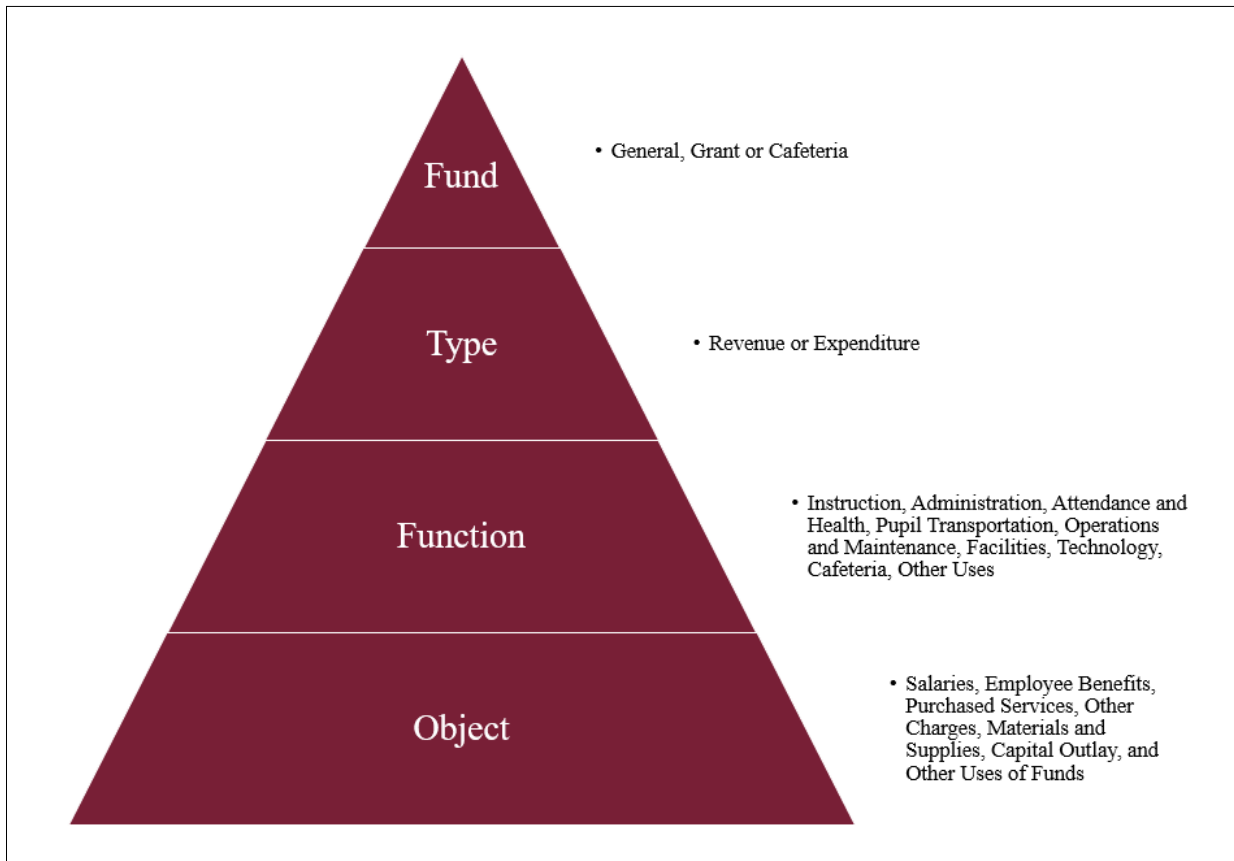
Financial

Back of Tab

Description of Financial Structure

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

The Financial Reporting Pyramid



School Board Funds Overview

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

Fund Types

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

General Fund

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

Grant Fund

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

Cafeteria Fund

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

Basis of Budgeting and Accounting

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

Classification of Revenues and Expenditures

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

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

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

Debt Service Fund

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

Other Post Employment Benefits

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

An actuarial valuation was performed as of June 30, 2019. The specific limitations, on which the actuarial valuation was based on, are outlined under the plan description.

Plan Description

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

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

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

The benefits and employee/employer contributions are governed by School Board policy and can be amended through School Board action. The Retiree Health Plan does not issue a publicly available financial report.

The School Division participates in the OPEB Trust Fund, an irrevocable trust established for the purpose of accumulating assets to fund postemployment benefits other than pensions. The Virginia

Pooled OPEB Trust Fund issues a separate report, which may be obtained from VML/VACo Finance Program, 919 East Main Street, Suite 1100, Richmond, Virginia 23219.

As of June 30, 2019, the date of the latest actuarial valuation for the school division, plan participants consisted of:

Active Employees	526
Retired participants	<u>30</u>
Total participants	<u>556</u>

Contributions

The Retiree Health Plan is funded through member and employer contributions on a pay-as-you-go basis. School division retirees receiving benefits contribute 100% of the health insurance premium rate. During the previous year, retired school division members contributed \$252,786 of the total premiums through their required contributions of between \$461 and \$1,707, depending on the type of coverage and years of service.

The School Division contributed \$136,057 in a pay-as-you-go contributions to the Retiree Health Plan for the year ended June 30, 2020. In addition, the School Division contributed \$97,135 to the OPEB Trust Fund. It is the School Division's intent to fully fund the actuarially determined contributions each year.

Net OPEB Liability

Under the Retiree Health Plan, the School Division's net OPEB liability was measured as of June 30, 2020. The total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation performed as of June 30, 2019.

The components of the net OPEB liability as of June 30, 2020 were as follows:

Total OPEB liability	\$ 2,148,109
Plan fiduciary net position	<u>1,598,570</u>
Net OPEB liability	<u><u>\$ 549,539</u></u>

Plan fiduciary net position as a
Percentage of total OPEB liability 74.42%

Actuarial Assumptions

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

Valuation date	June 30, 2019
Measurement date	June 30, 2020
Inflation	2.50%
Investment rate of return	6.50%, net of investment expense
Pre-65 healthcare cost trend rates	6.20% for 2019 graded to 4.20% by 2082
Post-65 healthcare cost trend rates	N/A

Pre-retirement mortality

RP-2014 Employee Rates to age 80, Health Annuity Rates at ages 81 and older projected with Scale BB to 2020. Set back 1 year for males at 85% of rates and set back 1 year for females.

Post-retirement mortality

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

Plan Investments

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

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

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

Asset Class	Target Allocation	Arithmetic Long-Term Expected Rate of Return	Geometric Long-Term Expected Rate of Return
Core Fixed Income	21.00%	2.13%	2.02%
Large Cap US Equities	26.00%	4.90%	3.76%
Small Cap US Equities	10.00%	5.89%	4.11%
Global Equities	5.00%	5.27%	4.01%
Developed Foreign Equities	13.00%	5.94%	4.45%
Emerging Market Equities	5.00%	8.03%	5.28%
Hedge Funds/Absolute Return	10.00%	2.88%	2.40%
Real Estate (REITS)	7.00%	3.84%	3.13%
Commodities	3.00%	2.83%	1.27%
Assumed Inflation		2.60%	2.60%
Portfolio Real Mean Return		4.10%	3.53%
Portfolio Nominal Mean Return		6.70%	6.22%
Portfolio Standard Deviation			10.53%
Long-Term Expected Rate of Return			6.50%

As of June 30, 2020, the Plan held no investments in any one organization that represented 5% or more of fiduciary net position.

Rate of Return

As of June 30, 2020, the annual money-weighted rate of return on the plan investments, net of OPEB plan investment expense, was 3.05% for the School Division. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

Discount Rate

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

Change in Net OPEB Liability

	Increase (Decrease)		
	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) - (b)
Balances at June 30, 2019	\$ 2,089,759	\$ 1,458,940	\$ 630,819
Changes for the year:			
Service cost	74,370	-	74,370
Interest	136,316	-	136,316
Effect of assumption changes	(16,279)	-	(16,279)
Contributions - employer	-	233,192	(233,192)
Net investment income	-	44,595	(44,595)
Benefit payments	(136,057)	(136,057)	-
Administrative expenses	-	(2,100)	2,100
Net changes	58,350	139,630	(81,280)
Balances at June 30, 2018	\$ 2,148,109	\$ 1,598,570	\$ 549,539

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

The following presents the net OPEB liability calculated using the discount rate of 6.50%, as well as what the net OPEB liability would be if it were calculated using a discount rate that is one percentage point lower (5.50%) or one percentage point higher (7.50%) than the current rate:

Net OPEB Liability		
1% Decrease 5.50%	Current Discount 6.50%	1% Increase 7.50%
\$ 725,924	\$ 549,539	\$ 387,426

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

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

Net OPEB Liability		
1% Decrease	Current Trend Rate	1% Increase
\$ 318,174	\$ 549,539	\$ 819,802

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

For the year ended June 30, 2020, the School Division recognized OPEB expense of \$97,346. At June 30, 2020, the School Division reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Inflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 13,506	\$ -
Changes in assumptions	-	209,328
Net difference between projected and actual earnings on plan investments	53,350	-
Total	\$ 66,856	\$ 209,328

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

Year ended June 30,	Amount
2020	\$ (17,569)
2021	(17,571)
2022	(12,547)
2023	(19,471)
2024	(30,127)
Thereafter	(45,187)
	\$ (142,472)

SIGNIFICANT TRENDS AND ASSUMPTIONS

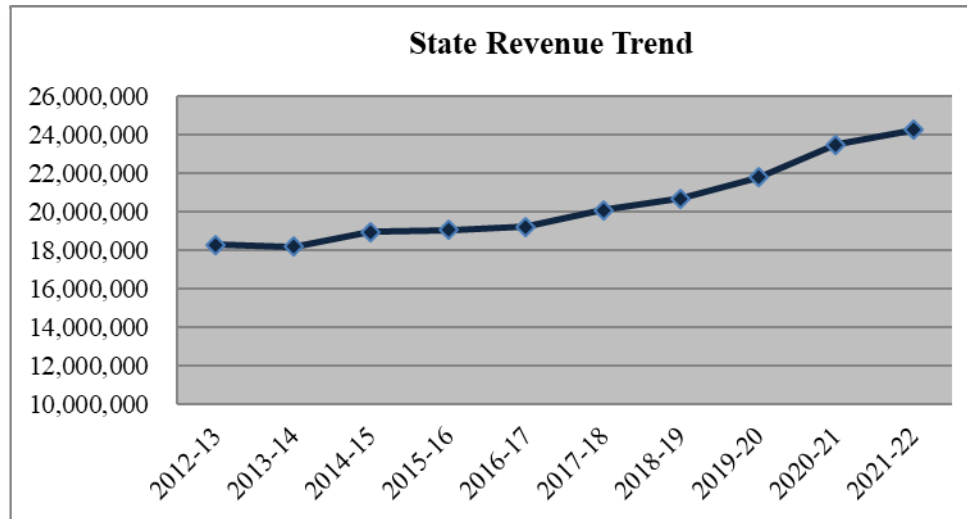
Revenues

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

State Revenues

State funds are based on student average daily membership (ADM) as calculated from the first day of school through March 31 of each year. The state calculates an amount per pupil for various different standards of quality and applies that to the school divisions ADM count to determine the total amount to be allocated each year. Additionally, the state allocates a share of the state-wide sales tax collections, grants, and funds for participation in regional programs. State funds comprise about 53% of the General Fund revenues with state sales tax collections accounting for 9% of that amount. State revenue is projected to increase by \$772,349 in FY22 primarily due to receiving a compensation supplement of \$742,182, an increase in sales tax, basic aid funding, and supplemental lottery per pupil allocation.

The graph below reveals that State support for public education is rebounding from the \$4 million in reductions Salem City Schools experienced in FY10 and FY11 as a result of the Great Recession. State funding in FY22 is projected to be \$5,977,371 more than FY13.

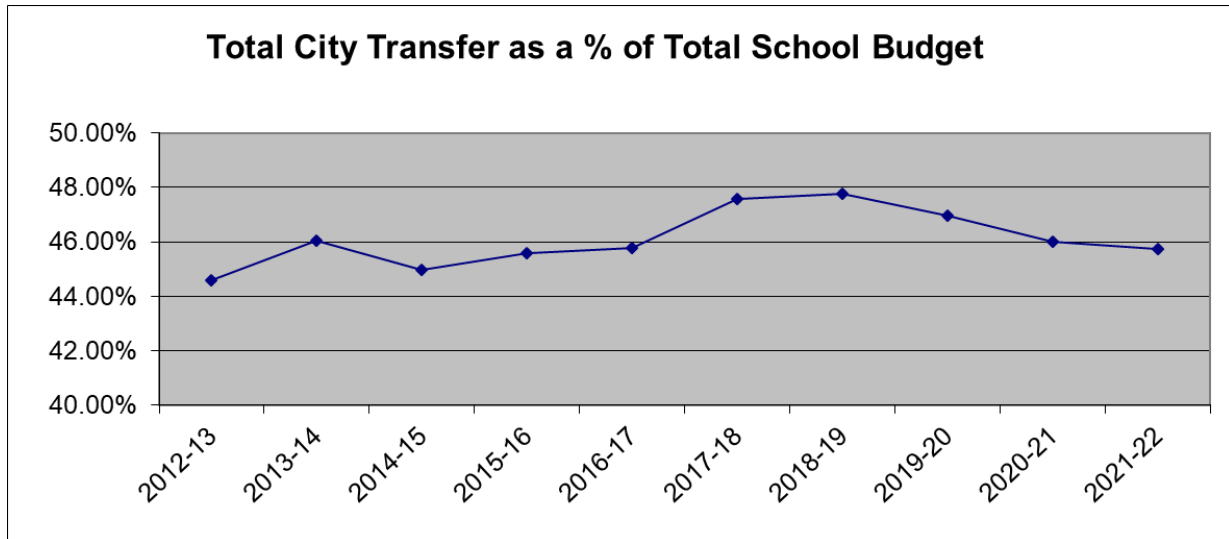


Federal Revenues

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

Local Revenues

The City of Salem provides significant support for the instructional program in Salem City Schools funding approximately 46% of the total General Fund budget. The local revenues are derived from real estate and personal property taxes assessed by the city for all services provided to the citizens of Salem City. For FY22, the local revenue for operations is increasing by \$442,278. Local funding for debt service is no longer shown due to a recommendation from the auditors. City revenues as a percentage of the General Fund have remained fairly steady from a high of 47.78% in FY19 to a low of 44.50% in FY12. The graph below illustrates both the City's commitment to Salem City Schools during difficult times and current trends.



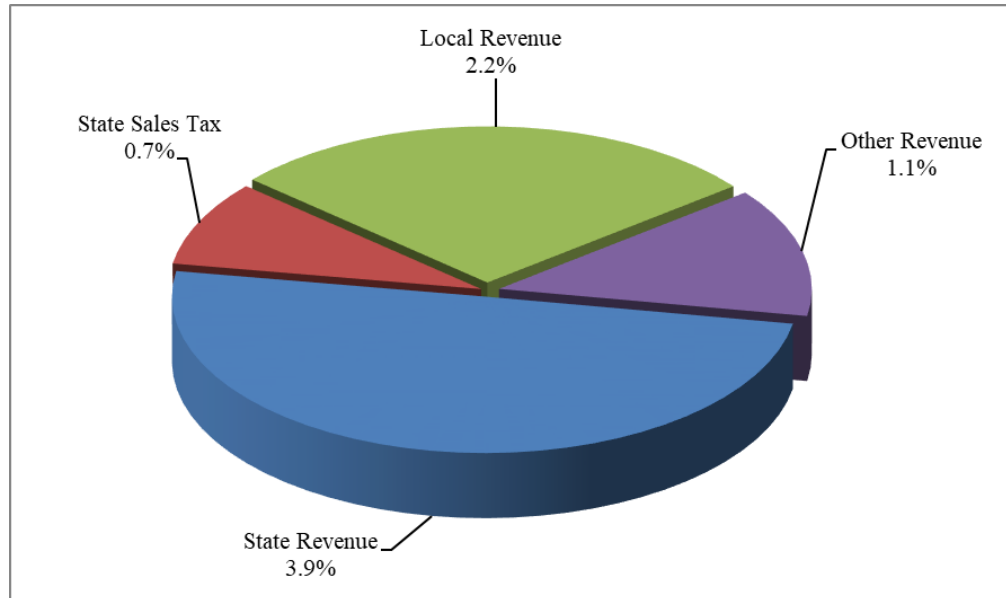
Other Revenues

Other revenue makes up approximately 1.1% of the General Fund budget and includes interest income, rental of school property, and tuition from summer school, preschool, non-resident students, and online classes. Other revenue is expected to increase by \$5,201 reflecting an increase in alternative education funding.

Revenue	FY21 Budget	FY22 Budget	Increase (Decrease)	Percentage Increase (Decrease)	Reason
State Revenue	\$ 19,309,821	\$ 20,053,472	\$ 743,651	3.9%	(1)
State Sales Tax	4,201,982	4,230,680	28,698	0.7%	(2)
Subtotal - All State Revenue	23,511,803	24,284,152	772,349	3.3%	
Local Revenue	20,455,621	20,897,899	442,278	2.2%	(3)
Other Revenue	504,194	509,395	5,201	1.0%	(4)
Total General Fund Revenue Budget	\$ 44,471,618	\$ 45,691,446	\$ 1,219,828	2.7%	

- (1) State revenue changes due to additional compensation supplement.
- (2) Sales tax is budgeted using local estimate.
- (3) Local revenue is increasing.
- (4) Includes a small increase in the alternative education program reimbursement.

% Change in Revenues by Source



Expenditures

The FY22 General Fund expenditure budget reflects an overall increase of 3.5% over the prior year. Significant increases in expenditure budgets include the following:

- Salaries will increase by 5% for FY22. There was an addition of 5.0 teaching positions (FTE's) due to needed services and the addition of three student support positions consisting of a social worker, school counselor and a speech language pathologist.
- Continued funding for the Distinguished Scholar Program (\$28,000) and the International Baccalaureate program (\$114,300).
- A 2.87% increase in health insurance (\$89,982).
- Continued support of National Board Certification for teachers.
- Continuation of the Retirement: Extended Work Incentive Program (REWIP).

Departmental Expenditures

Expenditures	FY21 Adopted Budget	FY22 Adopted Budget	Increase (Decrease)	Increase (Decrease) %	Reason
Central Administration	\$ 2,151,320	\$ 2,125,262	\$ (26,058)	-1.2%	(6)
Instruction - Centralized Cost	4,599,451	4,891,974	292,523	6.4%	(7)
Salem High School	10,691,949	10,544,938	(147,011)	-1.4%	(8)
Andrew Lewis Middle School	7,423,422	7,544,117	120,695	1.6%	(8)
G. W. Carver Elementary	3,873,747	3,889,145	15,398	0.4%	(8)
West Salem Elementary	3,665,665	3,498,157	(167,508)	-4.6%	(8)
South Salem Elementary	3,265,359	3,323,513	58,154	1.8%	(8)
East Salem Elementary	3,777,840	3,767,294	(10,546)	-0.3%	(8)
Attendance and Health	1,173,799	1,375,958	202,159	17.2%	(8)
Transportation	1,868,714	1,910,151	41,437	2.2%	(8)
Transfers	1,980,352	2,820,937	840,585	42.4%	(9)
Total General Fund Expenditure Budget	\$ 44,471,618	\$ 45,691,446	\$ 1,219,828	2.7%	

(6) Reflects changes in salaries due to changes in personnel.

This also includes funding for the Clerk of the Works position for the high school construction project.

(7) Reflects changes in salaries due to changes in personnel, increases in supplements for remediation and summer school, and increases for textbook purchases.

(8) Reflects changes in salaries due to changes in personnel, and two new student support positions.

(9) Temporary accounts for salary increases of \$2,730,955 and health insurance increases of \$89,982.

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

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

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

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

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

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

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

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

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

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

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

Category	FY18 Actuals	FY19 Actuals	FY20 Actuals	FY21 Budget	FY22 Budget
Instruction	\$ 31,602,961	\$ 31,684,752	\$ 32,051,737	\$ 32,592,665	\$ 32,729,852
Administration, Attendance & Health	2,441,335	2,567,459	2,882,944	3,034,903	3,254,008
Pupil Transportation	1,410,894	1,570,672	1,386,917	1,868,714	1,910,151
Operation & Maintenance	3,241,368	3,343,400	3,225,730	3,561,224	3,511,985
Technology	1,335,610	1,405,015	1,331,418	1,433,760	1,464,513
Facilities	-	-	-	-	-
Debt Service and Fund Transfers	2,176,967	1,843,419	2,932,190	1,980,352	2,820,937
Total Expenditures	\$ 42,209,135	\$ 42,414,717	\$ 43,810,936	\$ 44,471,618	\$ 45,691,446

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

	FY18 Budget	FY19 Budget	FY20 Budget	FY21 Budget	FY22 Budget
Salary	\$ 24,415,589	\$ 25,277,069	\$ 25,923,627	\$ 26,528,351	\$ 26,510,302
Benefits	9,614,869	9,749,414	9,938,820	10,149,343	10,246,241
Total Personnel	34,030,458	35,026,483	35,862,447	36,677,694	36,756,543
 Total Budget	 \$ 41,263,304	 \$ 42,643,951	 \$ 43,554,396	 \$ 44,471,618	 \$ 45,691,446
 Salary and benefits as a percentage of budget	 82%	 82%	 82%	 82%	 80%

These percentages have not changed significantly over the last several fiscal years. The school budget remains focused on staffing resources in the classroom and support services.

Fund Balance

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

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

Nonspendable Fund Balance

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

Restricted Fund Balance

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

Committed Fund Balance

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

Assigned Fund Balance

Represents amounts intended to be used by the City for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the general fund assigned fund balance represents the remaining amount that is not restricted or committed. In the General Fund,

assigned amounts represent intended uses established by the City Council. Unlike commitments, assignments generally only exist temporarily, an additional action is not required to remove or change an assignment of funding.

Unassigned Fund Balance

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

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

Fund Balances	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20
<u>Operating Fund</u>										
Nonspendable	\$ 37,099	\$ 24,138	\$ 3,326	\$ 24,797	\$ -	\$ -	\$ -	\$ 4,068	\$ 101,494	\$ 158,753
Restricted	-	-	-	-	78,474	78,138	-	537,062	650,756	529,805
Committed	1,225,000	170,452	36,863	-	-	-	-	-	-	-
Assigned	2,532,508	1,166,693	2,439,016	1,992,073	2,761,524	4,532,051	4,493,379	3,911,615	5,053,704	5,175,071
Total Operating Fund	\$ 3,794,607	\$ 1,361,283	\$ 2,479,205	\$ 2,016,870	\$ 2,839,998	\$ 4,610,189	\$ 4,493,379	\$ 4,452,745	\$ 5,805,954	\$ 5,863,629

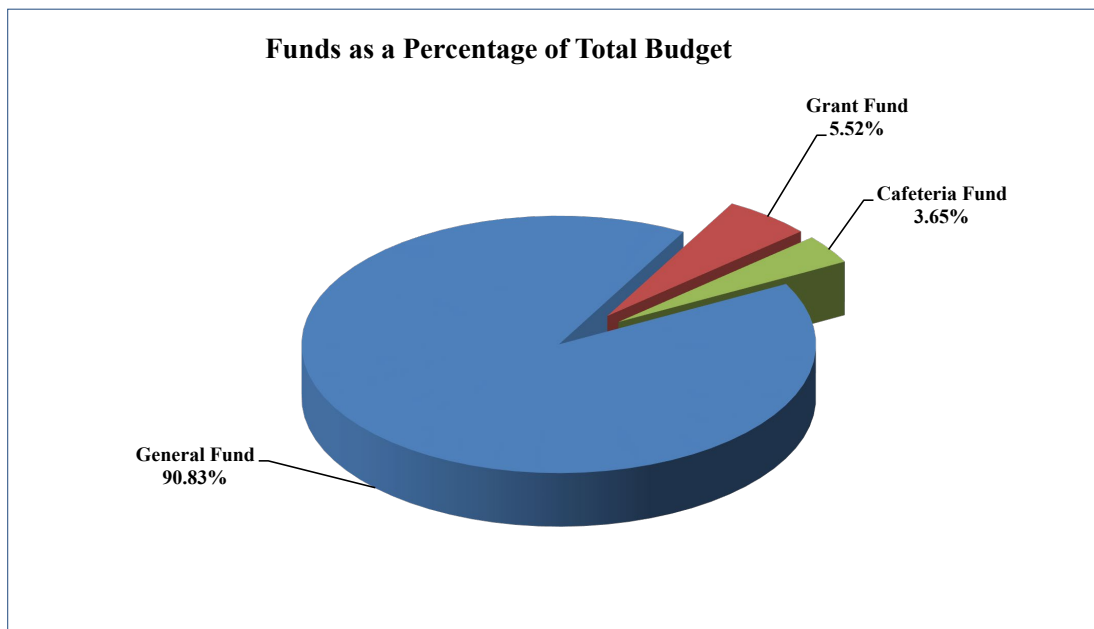
*Operating fund balance includes the General Fund and the Grant Fund.

<u>Cafeteria Fund</u>	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20
Nonspendable	\$ 66,139	\$ 51,525	\$ 56,826	\$ 55,511	\$ 34,125	\$ 33,187	\$ 33,103	\$ 37,579	\$ 56,438	\$ 98,571
Committed	-	23,302	-	-	-	-	-	464,331	580,465	624,572
Assigned	308,386	357,906	410,328	451,968	324,603	305,919	349,325	-	-	-
Total Cafeteria Fund	\$ 374,525	\$ 432,733	\$ 467,154	\$ 507,479	\$ 358,728	\$ 339,106	\$ 382,428	\$ 501,910	\$ 636,903	\$ 723,143

Source: Actual's from NewWorld financial system.

Salem City Schools
Budget Summary - All Funds
FY 2021-22

Fund	Budget 2019-20	Budget 2020-21	Budget 2021-22	Increase (Decrease)	Percent Change
General Fund	\$ 43,554,396	\$ 44,471,618	\$ 45,691,446	\$ 1,219,828	2.7%
Grant Fund	2,072,931	2,338,606	2,775,671	437,065	18.7%
Cafeteria Fund	1,912,556	1,855,674	1,838,119	(17,555)	-0.9%
Total Funds	\$ 47,539,883	\$ 48,665,898	\$ 50,305,236	\$ 1,639,338	3.4%



Explanation of budgets increases/decreases from the prior year:

General Fund - The transfer from the city increased by \$442,278 for FY22. State Basic Aid is expected to increase by approximately \$122,779, while Sales Tax collections are expected to increase by approximately \$28,698. Salem City Schools received a Compensation Supplement allocation from the state of \$742,182. The General Fund shows a net increase of \$1,219,828.

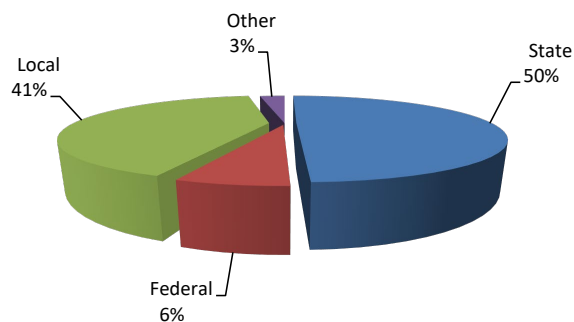
Grant Fund - The grant fund shows an increase in funding of \$437,065 primarily due to a \$250,000 Year Round School Planning grant award and the addition of carryover from the COVID-19 related grants not fully spent in FY20-21.

Cafeteria Fund - Revenue and food cost trends have been provided by Aramark and show an overall decrease of \$17,555 due to an expected decrease in participation.

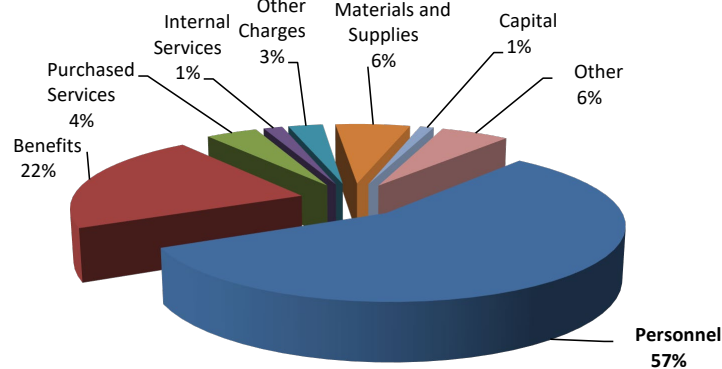
Salem City Schools
Summary of All Funds by Source and Object
FY 2021-22

	General Fund	Grant Fund	Cafeteria Fund	Grand Total
Revenues:				
State	\$ 24,284,152	\$ 617,141	\$ 47,688	\$ 24,948,981
Federal	-	2,158,530	922,587	3,081,117
Local	20,897,899	-	-	20,897,899
Other	509,395	-	867,844	1,377,239
Total revenues	\$ 45,691,446	\$ 2,775,671	\$ 1,838,119	\$ 50,305,236
Expenditures:				
Personnel	\$ 26,510,302	\$ 1,431,545	\$ 652,694	\$ 28,594,541
Benefits	10,246,241	430,988	249,011	10,926,240
Purchased Services	1,676,775	251,617	196,364	2,124,756
Internal Services	782,825	-	-	782,825
Other Charges	1,375,979	45,972	-	1,421,951
Materials and Supplies	1,741,487	585,549	740,050	3,067,086
Capital	536,900	30,000	-	566,900
Other	2,820,937	-	-	2,820,937
Total expenditures	\$ 45,691,446	\$ 2,775,671	\$ 1,838,119	\$ 50,305,236

Total Revenue by Source



Total Expenditures by Object



Salem City Schools

Summary of All Funds Revenues by Source and Expenditures by Object

FY 2021-22

	FY18 Actuals	FY19 Actuals	FY20 Actuals	FY21 Budget	FY22 Budget	Increase (Decrease)	FY23 Forecast	FY24 Forecast	FY25 Forecast
Revenues:									
State	\$ 20,936,037	\$ 21,746,757	\$ 22,469,030	\$ 23,984,220	\$ 24,948,981	\$ 964,761	\$ 25,184,664	\$ 25,680,061	\$ 26,185,365
Federal	2,665,230	2,802,421	3,108,779	2,854,017	3,081,117	227,100	4,740,343	4,353,661	3,363,072
Local	20,170,298	21,871,717	20,499,426	20,455,621	20,897,899	442,278	20,897,899	20,897,899	20,897,899
Other	2,278,369	1,450,645	1,892,004	1,372,040	1,377,239	5,199	1,372,951	1,368,683	1,364,436
Transfers In	-	-	-	-	-	-	-	-	-
Total revenues	46,049,934	47,871,540	47,969,239	48,665,898	50,305,236	1,639,338	52,195,857	52,300,304	51,810,773
Expenditures:									
Personnel	26,667,133	27,223,935	27,840,278	28,606,471	28,594,541	(11,930)	28,937,801	29,287,966	29,570,647
Benefits	10,211,858	9,968,533	10,187,615	10,872,188	10,926,240	54,052	11,086,697	11,250,323	11,441,710
Purchased Services	2,474,692	2,561,174	2,419,502	2,104,472	2,124,756	20,284	2,163,660	2,162,190	2,112,190
Internal Services	727,595	742,684	668,020	781,656	782,825	1,169	782,825	782,825	782,825
Other Charges	1,237,755	1,283,400	1,143,427	1,430,345	1,421,951	(8,394)	1,421,951	1,421,951	1,416,951
Materials & Supplies	2,238,199	2,279,772	2,351,547	2,353,514	3,067,086	713,572	3,065,086	3,053,211	2,977,612
Joint Operations	-	-	-	-	-	-	-	-	-
Capital	236,887	480,421	282,745	536,900	566,900	30,000	536,900	536,900	536,900
Total expenditures	43,794,119	44,539,919	44,893,134	46,685,546	47,484,299	798,753	47,994,920	48,495,366	48,838,835
Revenues over expenditures	2,255,815	3,331,621	3,076,105	1,980,352	2,820,937	840,585	4,200,937	3,804,937	2,971,937
Other financing uses:									
Operating transfers:									
Transfers to other funds	(2,176,967)	(1,843,419)	(2,932,190)	(1,980,352)	(2,820,937)	951,838	(2,820,937)	(2,820,937)	(2,820,937)
Total other financing uses	(2,176,967)	(1,843,419)	(2,932,190)	(1,980,352)	(2,820,937)	951,838	(2,820,937)	(2,820,937)	(2,820,937)
Revenues and other financing sources									
over expenditures	78,848	1,488,202	143,915	-	-	-	-	-	-
Fund balance at beginning of year	4,875,807	4,954,655	6,442,857	6,586,772	6,586,772	-	6,442,857	6,442,857	6,442,857
Fund balance at end of year	\$ 4,954,655	\$ 6,442,857	\$ 6,586,772	\$ 6,586,772	\$ 6,586,772	\$ -	\$ 6,442,857	\$ 6,442,857	\$ 6,442,857

Salem City Schools

General Fund Summary by Revenue Source and Expenditures by Object

FY 2021-22

	FY18 Actual	FY19 Actuals	FY20 Actuals	FY21 Budget	FY22 Budget	Increase (Decrease)	FY23 Forecast	FY24 Forecast	FY25 Forecast
Revenues:									
State	\$ 20,586,521	\$ 21,298,923	\$ 22,059,787	\$ 23,511,803	\$ 24,284,152	\$ 772,349	\$ 24,769,835	\$ 25,265,232	\$ 25,770,536
Local	20,170,298	21,026,377	20,499,426	20,455,621	20,897,899	442,278	20,897,899	20,897,899	20,897,899
Other	1,411,682	1,442,627	1,309,399	504,194	509,395	5,201	509,395	509,395	509,395
Transfers In	-	-	-	-	-	-	-	-	-
Total revenues	42,168,501	43,767,927	43,868,612	44,471,618	45,691,446	1,219,828	46,177,129	46,672,526	47,177,830
Expenditures:									
Personnel	24,955,120	25,360,043	25,838,152	26,528,351	26,510,302	(18,049)	26,840,508	27,177,358	27,471,458
Benefits	9,637,716	9,399,994	9,670,229	10,149,343	10,246,241	96,898	10,401,718	10,560,264	10,771,469
Purchased Services	2,036,430	2,119,519	2,012,145	1,633,817	1,676,775	42,958	1,676,775	1,676,775	1,676,775
Internal Services	727,595	742,684	668,020	781,656	782,825	1,169	782,825	782,825	782,825
Other Charges	1,212,126	1,260,552	1,127,550	1,381,744	1,375,979	(5,765)	1,375,979	1,375,979	1,375,979
Materials & Supplies	1,226,294	1,209,984	1,288,251	1,479,455	1,741,487	262,032	1,741,487	1,741,487	1,741,487
Joint Operations	-	-	-	-	-	-	-	-	-
Capital	236,887	478,523	274,400	536,900	536,900	-	536,900	536,900	536,900
Total expenditures	40,032,168	40,571,299	40,878,747	42,491,266	42,870,509	379,243	43,356,192	43,851,588	44,356,894
Revenues over expenditures	2,136,333	3,196,628	2,989,865	1,980,352	2,820,937	840,585	2,820,937	2,820,937	2,820,937
Other financing uses:									
Operating transfers:									
Transfers to other funds	(2,176,967)	(1,843,419)	(2,932,190)	(1,980,352)	(2,820,937)	(840,585)	(2,820,937)	(2,820,937)	(2,820,937)
Total other financing uses	(2,176,967)	(1,843,419)	(2,932,190)	(1,980,352)	(2,820,937)	(840,585)	(2,820,937)	(2,820,937)	(2,820,937)
Revenues and other financing sources over expenditures	(40,634)	1,353,209	57,675	-	-	-	-	-	-
Fund balance at beginning of year	4,414,905	4,374,271	5,727,480	5,785,155	5,785,155	-	5,785,155	5,785,155	5,785,155
Fund balance at end of year	\$ 4,374,271	\$ 5,727,480	\$ 5,785,155	\$ 5,785,155	\$ 5,785,155	\$ -	\$ 5,785,155	\$ 5,785,155	\$ 5,785,155

Forecasted budgets are based on the following assumptions:

- State revenue based on slightly improving economic conditions at the state level. Assuming 2% growth in FY23 to FY25
- City revenue based on level funding in FY23 to FY25.
- Expenditure estimates based on 2% salary increases in FY23-FY25; health insurance increases, and VRS increases.
- Expenditure estimates based on anticipated revenue collections.
- The projected years are not provided for budget planning purposes, but only as an estimate for future outlook.

General Fund Revenue Budget

Budget Year 2022

G/L Account - Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2022 City Council/Board Approval	Difference Vs 21 Adopted Budget
Fund 30 - School General Fund						
Locations 110 - Central Instruction						
Function 00 - Revenue						
Sub-Function 00 - Revenues						
Level 9 - District Wide						
Program 000 - General Revenue						
30-110-00-00-9-000-61000 - Sales Tax 1 Cent	3,263,051.02	3,502,066.58	3,776,607.78	3,676,734.00	3,701,845.00	25,111.00
30-110-00-00-9-000-61003 - Sales Tax 1/8 Cent	348,301.28	371,856.68	395,763.30	525,248.00	528,835.00	3,587.00
30-110-00-00-9-000-61006 - Basic Aid	10,611,221.04	11,017,804.00	10,779,765.00	11,910,291.00	12,033,070.00	122,779.00
30-110-00-00-9-000-61009 - Vocational Education	160,903.00	156,711.00	155,644.00	178,815.00	172,691.00	(6,124.00)
30-110-00-00-9-000-61012 - Gifted Education	117,020.00	118,136.00	117,331.00	125,654.00	121,350.00	(4,304.00)
30-110-00-00-9-000-61015 - Special Education	1,228,714.00	1,109,032.00	1,101,477.00	1,321,782.00	1,276,511.00	(45,271.00)
30-110-00-00-9-000-61018 - Textbooks (SOQ)	267,635.00	242,757.00	241,104.00	259,693.00	250,798.00	(8,895.00)
30-110-00-00-9-000-61021 - Prevention, Intervention, Remediation	238,917.00	236,272.00	234,663.00	294,803.00	284,706.00	(10,097.00)
30-110-00-00-9-000-61024 - English as 2nd Language	82,933.00	91,331.00	100,633.00	139,631.00	123,203.00	(16,428.00)
30-110-00-00-9-000-61027 - Remedial Summer School-SOQ	68,133.00	90,278.00	65,451.00	55,797.00	24,260.00	(31,537.00)
30-110-00-00-9-000-61050 - VRS Teacher Retirement Reimb-Instructional	1,489,572.00	1,422,454.00	1,417,553.00	1,662,497.00	1,607,890.00	(54,607.00)
30-110-00-00-9-000-61053 - FICA Reimb - Instructional	648,488.00	646,132.00	641,730.00	712,844.00	690,763.00	(22,081.00)
30-110-00-00-9-000-61056 - VRS Group Life Insurance Reimb - Instructional	43,883.00	43,397.00	43,101.00	50,745.00	49,007.00	(1,738.00)
30-110-00-00-9-000-61101 - At Risk (Incentive Funded)	54,443.21	15,460.00	75,018.06	287,246.00	278,772.00	(8,474.00)
30-110-00-00-9-000-61104 - Virginia Workplace Readiness Skills Assessment	1,156.68	784.27	1,225.82	1,225.00	1,225.00	.00
30-110-00-00-9-000-61112 - VPSA Technology Grant	206,000.00	206,000.00	206,000.00	206,000.00	206,000.00	.00
30-110-00-00-9-000-61113 - Compensation Supplement	103,031.00	.00	651,502.00	.00	742,182.00	742,182.00
30-110-00-00-9-000-61124 - Homebound	11,191.14	7,191.77	15,319.35	15,721.00	5,904.00	(9,817.00)
30-110-00-00-9-000-61306 - Regular Foster Care	46,243.00	53,592.00	69,808.00	136,281.00	176,945.00	40,664.00
30-110-00-00-9-000-61315 - Early Reading Intervention	69,896.00	69,327.00	98,739.00	103,989.00	99,467.00	(4,522.00)
30-110-00-00-9-000-61318 - Spec Ed - Regional Prog Tuition Reimb	453,198.58	480,223.06	476,375.81	501,765.00	501,765.00	.00
30-110-00-00-9-000-61321 - Career & Technical Ed - Equipment	13,340.86	14,035.24	13,956.90	7,906.00	7,862.00	(44.00)
30-110-00-00-9-000-61327 - Spec Ed - Foster Care	85,326.00	122,435.00	141,107.00	.00	.00	.00
30-110-00-00-9-000-61330 - At Risk (Lottery Funded)	71,757.75	147,936.94	101,672.00	113,477.00	160,219.00	46,742.00
30-110-00-00-9-000-61336 - K-3 Primary Class Size Reduction	191,312.00	206,557.00	210,491.00	234,873.00	236,850.00	1,977.00
30-110-00-00-9-000-61342 - Mentor Teacher Program	414.00	1,032.00	1,475.00	1,475.00	675.00	(800.00)

General Fund Revenue Budget

Budget Year 2022

G/L Account - Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2022 City Council/Board Approval	Difference Vs 21 Adopted Budget
Fund 30 - School General Fund						
Locations 110 - Central Instruction						
Function 00 - Revenue						
Sub-Function 00 - Revenues						
Level 9 - District Wide						
Program 000 - General Revenue						
30-110-00-00-9-000-61354 - Industry Certification Costs	4,989.63	7,328.11	7,273.62	7,275.00	7,275.00	.00
30-110-00-00-9-000-61355 - CTE STEM-H Industry Credentials	1,873.74	2,000.62	1,985.74	2,000.00	2,000.00	.00
30-110-00-00-9-000-61357 - Project Graduation - Senior Year	4,631.00	5,545.00	7,214.00	6,399.00	6,399.00	.00
30-110-00-00-9-000-61363 - SOL Algebra Readiness Grant	31,208.23	34,088.00	34,609.00	43,335.00	43,441.00	106.00
30-110-00-00-9-000-61369 - Supplemental Lottery Per Pupil Allocation	668,893.00	877,943.00	876,417.00	929,527.00	943,467.00	13,940.00
30-110-00-00-9-000-61400 - Natl Board Certification Bonus	60,000.00	77,500.00	75,000.00	.00	.00	.00
30-110-00-00-9-000-61410 - STEM Teacher Recruitment & Retention Initiative 240372	5,000.00	.00	.00	.00	.00	.00
30-110-00-00-9-000-61415 - DMAS State Healthcare - Medicaid	95,663.40	83,333.23	59,245.37	10,000.00	10,000.00	.00
30-110-00-00-9-000-61420 - E-Rate Services	812.28	.00	812.28	.00	.00	.00
30-110-00-00-9-000-63020 - Sale Of Property/Equipment	1,041.59	8,053.17	2,118.03	.00	.00	.00
30-110-00-00-9-000-63050 - Miscellaneous Income	41,035.05	23,311.07	9,806.44	20,000.00	20,000.00	.00
30-110-00-00-9-000-63105 - Rke Valley Regional Board Reimb	712,379.62	775,487.09	702,697.09	.00	.00	.00
30-110-00-00-9-000-63115 - Alternative Ed Program Reimbursement	79,309.00	79,684.00	85,365.00	84,183.00	90,176.00	5,993.00
30-110-00-00-9-000-63200 - Tuition - Non Resident Day Student	143,860.00	176,015.75	156,942.00	155,000.00	155,000.00	.00
30-110-00-00-9-000-63205 - Tuition - Adult Education	2,080.00	1,280.00	800.00	1,500.00	.00	(1,500.00)
30-110-00-00-9-000-63210 - Tuition - Summer School	30,687.50	16,684.00	19,014.00	25,000.00	25,000.00	.00
30-110-00-00-9-000-63215 - VWCC - Dual Enrollment Reimb	91,032.20	65,536.86	49,704.99	110,000.00	110,000.00	.00
30-110-00-00-9-000-63220 - Contributions	.00	10,000.00	.00	.00	.00	.00
30-110-00-00-9-000-63230 - Driver Education Fees	39,280.50	20,880.00	26,810.00	30,000.00	30,000.00	.00
30-110-00-00-9-000-63235 - AP Exam Fees	.00	.00	4,670.68	.00	.00	.00
30-110-00-00-9-000-63240 - Textbook Reimbursement	315.00	161.00	.00	.00	.00	.00
30-110-00-00-9-000-63245 - Technology Use Fees	56,341.00	30,277.00	28,854.95	28,682.00	28,682.00	.00
30-110-00-00-9-000-63590 - School Bus Pupil Transportation	.00	6,571.50	29,869.14	.00	.00	.00
30-110-00-00-9-000-63595 - School Bus Operation Other Income	.00	16,288.25	15,609.81	.00	.00	.00
30-110-00-00-9-000-63598 - Facilities Rental	18,616.93	20,175.00	15,600.00	10,000.00	10,000.00	.00
30-110-00-00-9-000-63599 - Broadband Lease	21,976.06	22,630.81	23,311.03	23,604.00	24,312.00	708.00
30-110-00-00-9-000-63601 - Insurance Adj/Refunds/Rebates	11,095.75	7,974.18	1,942.68	5,000.00	5,000.00	.00

General Fund Revenue Budget

Budget Year 2022

G/L Account - Account Description		2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2022 City Council/Board Approval	Difference Vs 21 Adopted Budget
Fund	30 - School General Fund						
Locations	110 - Central Instruction						
Function	00 - Revenue						
Sub-Function	00 - Revenues						
Level	9 - District Wide						
Program	000 - General Revenue						
Program	000 - General Revenue Totals	\$21,998,203.04	\$22,741,549.18	\$23,369,185.87	\$24,015,997.00	\$24,793,547.00	\$777,550.00
Level	9 - District Wide Totals	\$21,998,203.04	\$22,741,549.18	\$23,369,185.87	\$24,015,997.00	\$24,793,547.00	\$777,550.00
Sub-Function	00 - Revenues Totals	\$21,998,203.04	\$22,741,549.18	\$23,369,185.87	\$24,015,997.00	\$24,793,547.00	\$777,550.00
Function	00 - Revenue Totals	\$21,998,203.04	\$22,741,549.18	\$23,369,185.87	\$24,015,997.00	\$24,793,547.00	\$777,550.00
Locations	110 - Central Instruction Totals	\$21,998,203.04	\$22,741,549.18	\$23,369,185.87	\$24,015,997.00	\$24,793,547.00	\$777,550.00

General Fund Revenue Budget

Budget Year 2022

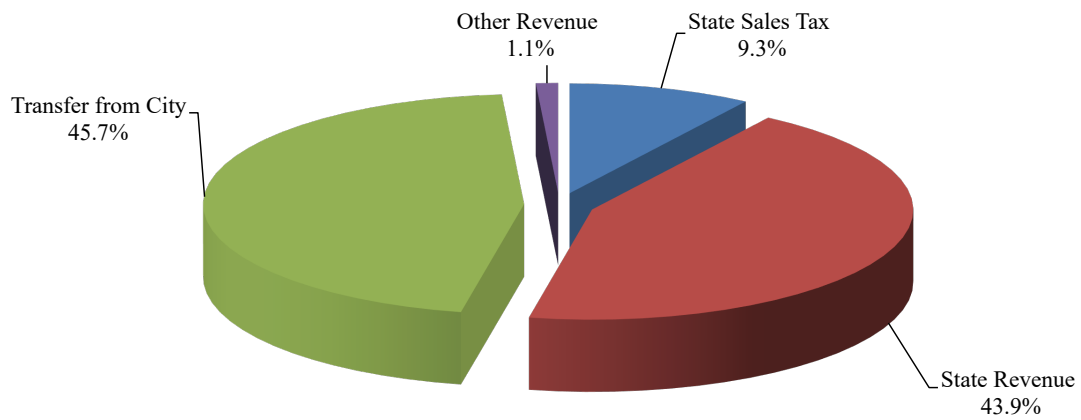
G/L Account - Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2022 City Council/Board Approval	Difference Vs 21 Adopted Budget
Fund 30 - School General Fund						
Locations 170 - Non-Departmental						
Function 67 - Debt Service & Fund Transfers						
Sub-Function 67 - Debt Service & Transfers						
Level 9 - District Wide						
Program 720 - Intra Agency Fund						
30-170-67-67-9-720-63005 - Transfer From General Fund	19,633,236.00	20,375,621.00	19,969,621.00	20,455,621.00	20,897,899.00	442,278.00
30-170-67-67-9-720-63006 - Transfer From General Fund-Meals Tax	537,062.12	650,756.47	529,805.46	.00	.00	.00
Program 720 - Intra Agency Fund Totals	\$20,170,298.12	\$21,026,377.47	\$20,499,426.46	\$20,455,621.00	\$20,897,899.00	\$442,278.00
Level 9 - District Wide Totals	\$20,170,298.12	\$21,026,377.47	\$20,499,426.46	\$20,455,621.00	\$20,897,899.00	\$442,278.00
Sub-Function 67 - Debt Service & Transfers Totals	\$20,170,298.12	\$21,026,377.47	\$20,499,426.46	\$20,455,621.00	\$20,897,899.00	\$442,278.00
Function 67 - Debt Service & Fund Transfers Totals	\$20,170,298.12	\$21,026,377.47	\$20,499,426.46	\$20,455,621.00	\$20,897,899.00	\$442,278.00
Locations 170 - Non-Departmental Totals	\$20,170,298.12	\$21,026,377.47	\$20,499,426.46	\$20,455,621.00	\$20,897,899.00	\$442,278.00
Fund 30 - School General Fund Totals	\$42,168,501.16	\$43,767,926.65	\$43,868,612.33	\$44,471,618.00	\$45,691,446.00	\$1,219,828.00
Net Grand Totals	\$42,168,501.16	\$43,767,926.65	\$43,868,612.33	\$44,471,618.00	\$45,691,446.00	\$1,219,828.00

Salem City Schools
General Fund Revenues Per Pupil
FY 2021-22

	Budget 2020-21	Budget 2021-22	Increase (Decrease)	Percent of Total	Revenue Per Pupil
State Sales Tax	\$ 4,201,982	\$ 4,230,680	\$ 28,698	9.3%	\$ 1,153
State Revenue	19,309,821	20,053,472	743,651	43.9%	5,464
Transfer from City	20,455,621	20,897,899	442,278	45.7%	5,694
Other Revenue	504,194	509,395	5,201	1.1%	139
Total Revenues	\$ 44,471,618	\$ 45,691,446	\$ 1,219,828	100.0%	\$ 12,450

Estimated Average Daily Membership

3,670



Salem City Schools
General Fund Revenues by Source
FY 2021-22

	Actual 2017-18	Actual 2018-19	Actual 2019-20	Budget 2020-21	Budget 2021-22	Increase (Decrease)	Forecast 2022-23	Forecast 2023-24	Forecast 2024-25
State SOQ Revenues									
Sales Tax 1 Cent	\$ 3,263,051	\$ 3,502,067	\$ 3,776,608	\$ 3,676,734	\$ 3,701,845	\$ 25,111	\$ 4,137,146	\$ 4,274,416	\$ 4,362,439
Sales Tax 1/8 Cent	348,301	371,857	395,763	525,248	528,835	3,587	539,412	550,200	561,204
Basic Aid	10,611,221	11,017,804	10,779,765	11,910,291	12,033,070	122,779	12,573,731	12,825,206	13,133,701
Vocational Education	160,903	156,711	155,644	178,815	172,691	(6,124)	176,145	179,668	183,261
Gifted Education	117,020	118,136	117,331	125,654	121,350	(4,304)	123,777	126,253	128,778
Special Education	1,228,714	1,109,032	1,101,477	1,321,782	1,276,511	(45,271)	1,402,041	1,430,082	1,458,684
Textbooks (SOQ)	267,635	242,757	241,104	259,693	250,798	(8,895)	255,814	260,930	266,149
Prevention, Intervention, Remediation	238,917	236,272	234,663	294,803	284,706	(10,097)	290,400	296,208	302,132
Remedial Summer School - SOQ	68,133	90,278	65,451	55,797	24,260	(31,537)	24,745	25,240	25,745
English as a Second Language	82,933	91,331	100,633	139,631	123,203	(16,428)	125,667	128,180	130,744
VRS Teacher Retirement Reimbursement	1,489,572	1,422,454	1,417,553	1,662,497	1,607,890	(54,607)	1,640,048	1,672,849	1,706,306
FICA Reimbursement	648,488	646,132	641,730	712,844	690,763	(22,081)	704,578	718,670	733,043
VRS Group Life Insurance Reimbursement	43,883	43,397	43,101	50,745	49,007	(1,738)	49,987	50,987	52,007
Total SOQ Revenues	18,568,771	19,048,228	19,070,823	20,914,534	20,864,929	(49,605)	22,043,492	22,538,888	23,044,192
Incentive									
VPSA Technology Grant	206,000	206,000	206,000	206,000	206,000	-	206,000	206,000	206,000
At Risk	54,443	15,460	75,018	287,246	278,772	(8,474)	284,347	284,347	284,347
Compensation Supplement	103,031	-	651,502	-	742,182	742,182	-	-	-
Total Incentive Revenue	363,474	221,460	932,520	493,246	1,226,954	733,708	490,347	490,347	490,347
Categorical Revenues									
Homebound	11,191	7,192	15,319	15,721	5,904	(9,817)	5,904	5,904	5,904
Special Education - Jails	-	-	-	-	-	-	-	-	-
Total Categorical Revenue	11,191	7,192	15,319	15,721	5,904	(9,817)	5,904	5,904	5,904
VA Lottery									
Remedial Summer School	-	-	-	-	-	-	-	-	-
Regular Foster Care	46,243	53,592	69,808	136,281	176,945	40,664	180,484	180,484	180,484
Textbooks	-	-	-	-	-	-	-	-	-
Early Reading Intervention	69,896	69,327	98,739	103,989	99,467	(4,522)	101,456	101,456	101,456
Spec. Ed. - Regional Program	453,199	480,223	476,376	501,765	501,765	-	511,800	511,800	511,800
Career & Technical Ed. - Equipment	13,341	14,035	13,957	7,906	7,862	(44)	8,019	8,019	8,019
Career & Technical Ed. - Occ. Prep.	-	-	-	-	-	-	-	-	-
Spec. Ed. - Foster Care	85,326	122,435	141,107	-	-	-	-	-	-
At Risk	71,758	147,937	101,672	113,477	160,219	46,742	163,423	163,423	163,423
K - 3 Primary Class Size Reduction	191,312	206,557	210,491	234,873	236,850	1,977	241,587	241,587	241,587
Mentor Teacher Program	414	1,032	1,475	1,475	675	(800)	689	689	689
Supplemental Lottery Per Pupil Allocation	668,893	877,943	876,417	929,527	943,467	13,940	962,336	962,336	962,336
Industry Certification Costs	4,990	7,328	7,274	7,275	7,275	-	7,421	7,421	7,421
CTE Stem-H Industry Credentials	1,874	2,001	1,986	2,000	2,000	-	2,040	2,040	2,040
Project Graduation - Senior Year	4,631	5,545	7,214	6,399	6,399	-	6,527	6,527	6,527
SOL Algebra Readiness Grant	31,208	34,088	34,609	43,335	43,441	106	44,310	44,310	44,310
Total Virginia Lottery	1,643,085	2,022,043	2,041,125	2,088,302	2,186,365	98,063	2,230,092	2,230,092	2,230,092

Salem City Schools
General Fund Revenues by Source
FY 2021-22

	Actual 2017-18	Actual 2018-19	Actual 2019-20	Budget 2020-21	Budget 2021-22	Increase (Decrease)	Forecast 2022-23	Forecast 2023-24	Forecast 2024-25
Total State Revenue	\$ 20,586,521	\$ 21,298,923	\$ 22,059,787	\$ 23,511,803	\$ 24,284,152	\$ 772,349	\$ 24,769,835	\$ 25,265,232	\$ 25,770,536
Other Revenue									
E-Rate	\$ 812	\$ -	\$ 812	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sale of Property/Equipment	1,042	8,053	2,118	-	-	-	-	-	-
National Board Certification	60,000	77,500	75,000	-	-	-	-	-	-
Teacher Recruitment and Retention Initiative	5,000	-	-	-	-	-	-	-	-
DMAS State Healthcare - Medicaid	95,663	83,333	59,245	10,000	10,000	-	10,000	10,000	10,000
Tuition - Non Resident Day Student	143,860	176,016	156,942	155,000	155,000	-	155,000	155,000	155,000
Tuition - Adult Education	2,080	1,280	800	1,500	-	(1,500)	-	-	-
Tuition - Summer School	30,687	16,684	19,014	25,000	25,000	-	25,000	25,000	25,000
VWCC - Dual Enrollment	91,032	65,537	49,705	110,000	110,000	-	110,000	110,000	110,000
Contributions	-	10,000	-	-	-	-	-	-	-
Drivers Education Fees	39,280	20,880	26,810	30,000	30,000	-	30,000	30,000	30,000
AP Exam Fees			4,671		-	-	-	-	-
Textbook Reimbursement	315	161	-	-	-	-	-	-	-
Technology Use Fees	56,341	30,277	28,855	28,682	28,682	-	28,682	28,682	28,682
School Bus Pupil Transportation	-	6,572	29,869	-	-	-	-	-	-
School Bus Operation - Other Income	-	16,288	15,610	-	-	-	-	-	-
Facilities Rental	18,617	20,175	15,600	10,000	10,000	-	10,000	10,000	10,000
Broadband Lease	21,976	22,631	23,311	23,604	24,312	708	24,312	24,312	24,312
Miscellaneous Income	41,035	23,311	9,806	20,000	20,000	-	20,000	20,000	20,000
Roanoke Valley Regional Board	712,380	775,487	702,697	-	-	-	-	-	-
Alternative Education	79,309	79,684	85,365	84,183	90,176	5,993	90,176	90,176	90,176
SAT Prep Class Fee	-	-	-	-	-	-	-	-	-
Virginia Workplace Readiness	1,157	784	1,226	1,225	1,225	-	1,225	1,225	1,225
Insurance Adjustment/Refunds/Rebates	11,096	7,974	1,943	5,000	5,000	-	5,000	5,000	5,000
Total Other	1,411,682	1,442,627	1,309,399	504,194	509,395	5,201	509,395	509,395	509,395
Local Revenue									
Transfer from General Fund	19,633,236	20,375,621	19,969,621	20,455,621	20,897,899	442,278	20,897,899	20,897,899	20,897,899
Transfer for Debt Service	-	-	-	-	-	-	-	-	-
Transfer from General Fund - Meals Tax	537,062	650,756	529,805	-	-	-	-	-	-
Total City Funds	20,170,298	21,026,377	20,499,426	20,455,621	20,897,899	442,278	20,897,899	20,897,899	20,897,899
Total General Fund Revenue	\$ 42,168,501	\$ 43,767,927	\$ 43,868,612	\$ 44,471,618	\$ 45,691,446	\$ 1,219,828	\$ 46,177,129	\$ 46,672,526	\$ 47,177,830

Salem City Schools
General Fund - Revenue
FY 2021-22

I. Standards of Quality (SOQ) Programs

Basic Aid	
3,669.85 (Est. 3/31 ADM) X \$6,066 Per Pupil Amount	\$ 22,503,520
Less: 1% Sales Tax (State's estimate)	<u>(4,330,680)</u>
Basic Aid Less Sales Tax	18,172,840
Composite Index - State Share (1-.3641 LCI)	X <u>0.6359</u>
Total State Basic Aid Revenue Estimate	<u>11,556,109</u>
 Sales Tax (local estimate)	 <u>4,230,680</u>
 No Loss	 449,152
Textbooks (SOQ)	
3,669.85 (Est. Adm) X \$107.47 X .6359	
Portion funded as State SOQ funding	250,798
Vocational Education (SOQ)	
3,669.85 (Est. Adm) X \$74 X .6359	172,691
Gifted Education (SOQ)	
3,669.85(Est. ADM) X \$52 X .6359	121,350
Special Education (SOQ)	
3,669.85 (Est. ADM) X \$547 X .6359	1,276,511
Prevention, Intervention, and Remediation (SOQ)	
3,669.85 (Est. ADM) X \$122 X .6359	284,706
Remedial Summer School (SOQ)	
70 (Eligible # of students)X \$545 X .6359	24,260
English as a Second Language	123,203
 Fringe Benefits	
VRS Retirement Reimbursement	1,607,890
Social Security (FICA) Reimbursement	690,763
VRS Group Life Insurance	<u>49,007</u>
Total Fringe Benefits	<u>2,347,660</u>
 Total SOQ State Revenue	 \$ <u>20,387,968</u>

Salem City Schools
General Fund - Revenue
FY 2021-22

II. Incentive Programs	
Technology Initiative - VPSA	\$ 206,000
No Loss	363,083
Compensation Supplement	742,182
At Risk (Split funded - See lottery section below)	278,772
Total Incentive Program	1,590,037
III. Categorical Programs	
Special Education Homebound	5,904
Total Categorical Programs	5,904
IV. Lottery-Funded Programs	
At Risk (Split funded - See Incentive programs above)	160,219
Early Reading Intervention	99,467
Foster Care	176,945
K-3 Primary Class Size Reduction	236,850
SOL Algebra Readiness	43,441
Project Graduation	6,399
Supplemental Lottery Per Pupil Allocation	943,467
Mentor Teacher	675
Industry Certification	7,275
CTE Stem - H Industry Credentials	2,000
Special Education - Regional Tuition	501,765
Career and Technical Education	7,862
Learning Loss	113,878
Textbooks (portion funded by Lottery Funds)	-
Total Lottery Funded Accounts	2,300,243
Grand Total - All State Revenue	24,284,152
V. Local Revenue	
Transfer from General Fund	20,897,899
Transfer from Capital Reserve	-
Debt Service	-
Total Local Revenue	\$ 20,897,899

Salem City Schools
General Fund - Revenue
FY 2021-22

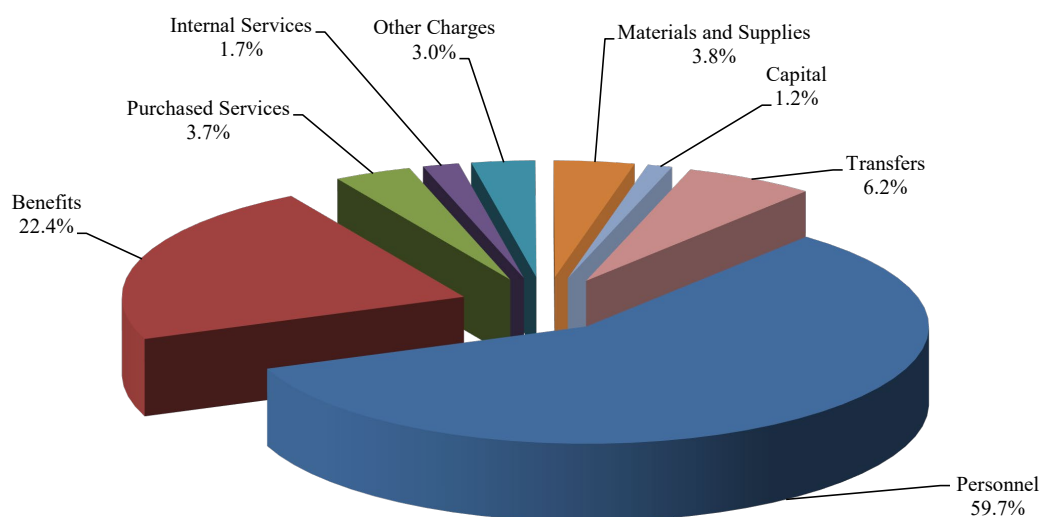
VI. Other Revenue		
Tuition - Non-Residents	\$	155,000
Adult Education		0
Medicaid		10,000
Alternative Education		90,176
Tuition - Summer School		25,000
VWCC Dual Enrollment Fee Reimbursements & Student Fees		110,000
Insurance Adjustments/Rebates/Refunds		5,000
Drivers Education Fees		30,000
Roanoke Valley Regional Board		-
Broadband Lease		24,312
Miscellaneous Income		20,000
Technology Use Fee		28,682
Facilities Rental		10,000
Virginia Workplace Readiness		1,225
Total Other Revenue		<u>509,395</u>
 Grand Total - General Fund Revenue	 \$	 <u><u>45,691,446</u></u>

Salem City Schools
General Fund Expenditures Per Pupil
FY 2021-22

	Budget 2020-21	Budget 2021-22	Increase (Decrease)	Percent of Total	Cost Per Pupil
Personnel	\$ 26,528,351	\$ 26,510,302	\$ (18,049)	58.0%	\$ 7,224
Benefits	10,149,343	10,246,241	96,898	22.4%	2,792
Purchased Services	1,633,817	1,676,775	42,958	3.7%	457
Internal Services	781,656	782,825	1,169	1.7%	213
Other Charges	1,381,744	1,375,979	(5,765)	3.0%	375
Materials and Supplies	1,479,455	1,741,487	262,032	3.8%	475
Capital	536,900	536,900	0	1.2%	146
Transfers	1,980,352	2,820,937	840,585	6.2%	769
	<u>\$ 44,471,618</u>	<u>\$ 45,691,446</u>	<u>\$ 1,219,828</u>	<u>100.0%</u>	<u>\$ 12,450</u>

Estimated Average Daily Membership

3,670



Salem City Schools
General Fund Expenditures by Department and Object
FY 2021-22

	Actual 2017-18	Actual 2018-19	Actual 2019-20	Budget 2020-21	Budget 2021-22	Increase (Decrease)
Central Instruction						
Salaries	\$ 1,406,679	\$ 1,476,203	\$ 1,564,666	\$ 1,745,102	\$ 1,800,024	\$ 54,922
Benefits	473,543	483,246	521,907	547,166	559,114	11,948
Purchased Services	1,457,426	1,518,794	1,417,042	922,528	966,771	44,243
Other Charges	11,792	7,103	5,432	10,432	10,432	-
Materials and Supplies	389,778	338,896	374,351	554,413	745,148	190,735
Total	3,739,218	3,824,242	3,883,398	3,779,641	4,081,489	301,848
Salem High School						
Salaries	6,823,145	6,836,758	6,819,926	6,979,710	6,792,393	(187,317)
Benefits	2,560,963	2,447,494	2,453,164	2,595,982	2,566,286	(29,696)
Purchased Services	44,409	44,629	35,721	35,300	39,634	4,334
Internal Services	176,383	167,836	150,977	188,000	188,000	-
Other Charges	361,063	384,126	340,592	411,819	411,819	-
Materials and Supplies	346,642	357,410	392,934	389,588	456,056	66,468
Capital	32,190	144,510	90,750	91,550	90,750	800
Total	10,344,795	10,382,763	10,284,064	10,691,949	10,544,938	(147,011)
Andrew Lewis Middle						
Salaries	4,692,676	4,762,115	4,946,484	5,039,152	5,066,185	27,033
Benefits	1,750,540	1,719,696	1,797,325	1,798,426	1,879,844	81,418
Purchased Services	49,553	42,303	54,903	39,481	43,228	3,747
Internal Services	80,533	83,629	89,982	86,000	86,000	-
Other Charges	230,285	235,941	214,835	258,750	259,000	250
Materials and Supplies	127,185	131,849	135,529	137,863	146,110	8,247
Capital	158,125	83,928	63,750	63,750	63,750	-
Total	\$ 7,088,897	\$ 7,059,461	\$ 7,302,808	\$ 7,423,422	\$ 7,544,117	\$ 120,695

Salem City Schools
General Fund Expenditures by Department and Object
FY 2021-22

	Actual 2017-18	Actual 2018-19	Actual 2019-20	Budget 2020-21	Budget 2021-22	Increase (Decrease)
G W Carver Elementary						
Salaries	\$ 2,455,927	\$ 2,503,211	\$ 2,540,941	\$ 2,583,830	\$ 2,592,400	\$ 8,570
Benefits	934,287	920,364	956,719	1,001,294	1,013,267	11,973
Purchased Services	26,910	27,730	28,369	26,891	30,124	3,233
Internal Services	55,387	59,432	48,225	56,000	56,000	-
Other Charges	105,910	110,464	101,918	123,700	123,620	(80)
Materials and Supplies	50,116	51,842	60,820	61,632	53,134	(8,498)
Capital	11,838	26,501	20,400	20,400	20,600	200
Total	3,640,375	3,699,544	3,757,392	3,873,747	3,889,145	15,398
West Salem Elementary						
Salaries	2,250,860	2,324,064	2,398,997	2,433,227	2,309,909	(123,318)
Benefits	890,737	877,030	908,926	967,732	923,747	(43,985)
Purchased Services	30,585	34,469	35,033	25,050	28,383	3,333
Internal Services	51,988	77,240	51,405	56,000	56,000	-
Other Charges	88,296	104,196	79,147	97,850	97,850	-
Materials and Supplies	58,063	55,913	73,339	65,406	61,668	(3,738)
Capital	11,464	20,318	20,400	20,400	20,600	200
Total	\$ 3,381,993	\$ 3,493,230	\$ 3,567,247	\$ 3,665,665	\$ 3,498,157	(167,508)

Salem City Schools
General Fund Expenditures by Department and Object
FY 2021-22

	Actual 2017-18	Actual 2018-19	Actual 2019-20	Budget 2020-21	Budget 2021-22	Increase (Decrease)
South Salem Elementary						
Salaries	\$ 2,146,150	\$ 2,127,822	\$ 2,135,746	\$ 2,163,230	\$ 2,217,099	\$ 53,869
Benefits	852,766	811,053	820,542	838,477	839,324	847
Purchased Services	42,458	32,207	31,108	28,719	32,052	3,333
Internal Services	43,712	40,034	47,533	45,200	45,200	-
Other Charges	98,191	101,592	85,326	116,240	116,240	-
Materials and Supplies	53,822	55,958	58,365	53,093	52,998	(95)
Capital	11,600	23,851	20,400	20,400	20,600	200
Total	3,248,699	3,192,517	3,199,020	3,265,359	3,323,513	58,154
East Salem Elementary						
Salaries	2,491,357	2,569,667	2,497,131	2,536,757	2,512,552	(24,205)
Benefits	989,488	1,001,533	959,461	975,112	978,347	3,235
Purchased Services	40,633	30,145	33,834	27,042	30,353	3,311
Internal Services	52,365	53,648	33,895	63,370	63,370	-
Other Charges	79,922	87,144	73,669	98,950	98,950	-
Materials and Supplies	77,641	65,432	66,802	56,209	63,122	6,913
Capital	11,671	25,618	20,400	20,400	20,600	200
Total	3,743,077	3,833,187	3,685,192	3,777,840	3,767,294	(10,546)

Salem City Schools
General Fund Expenditures by Department and Object
FY 2021-22

	Actual 2017-18	Actual 2018-19	Actual 2019-20	Budget 2020-21	Budget 2021-22	Increase (Decrease)
Regional						
Salaries	459,741	471,585	452,371	500,368	490,872	(9,496)
Benefits	278,087	263,385	242,150	279,740	278,411	(1,329)
Purchased Services	-	-	-	33,201	34,701	1,500
Other Charges	3,900	-	-	1,500	1,500	-
Materials and Supplies	1,675	1,930	1,409	5,001	5,001	-
Total	\$ 743,403	\$ 736,900	\$ 695,930	\$ 819,810	\$ 810,485	(9,325)
Central Administration						
Salaries	\$ 737,185	\$ 761,007	\$ 942,974	\$ 978,013	\$ 962,803	(15,210)
Benefits	301,479	321,198	446,328	440,986	451,055	10,069
Purchased Services	199,674	254,541	283,742	355,056	332,800	(22,256)
Internal Services	108,006	105,238	88,060	105,086	106,255	1,169
Other Charges	206,457	212,267	208,422	237,429	235,599	(1,830)
Materials and Supplies	34,584	35,762	31,722	34,750	36,750	2,000
Total	1,587,385	1,690,013	2,001,248	2,151,320	2,125,262	(26,058)
Central Attendance & Health						
Salaries	762,702	787,852	806,365	807,867	975,566	167,699
Benefits	280,561	266,730	267,983	317,565	352,025	34,460
Purchased Services	37,939	29,976	24,089	36,393	36,393	-
Other Charges	1,363	1,436	1,573	2,974	2,974	-
Materials and Supplies	2,469	2,775	15,521	9,000	9,000	-
Total	\$ 1,085,034	\$ 1,088,769	\$ 1,115,531	\$ 1,173,799	\$ 1,375,958	202,159

Salem City Schools
General Fund Expenditures by Department and Object
FY 2021-22

	Actual 2017-18	Actual 2018-19	Actual 2019-20	Budget 2020-21	Budget 2021-22	Increase (Decrease)
Transportation						
Salaries	\$ 728,696	\$ 739,759	\$ 732,549	\$ 761,095	\$ 790,499	\$ 29,404
Benefits	306,868	288,265	295,724	386,863	404,821	17,958
Purchased Services	106,843	104,724	68,304	104,156	102,336	(1,820)
Internal Services	159,222	155,627	157,944	182,000	182,000	-
Other Charges	24,947	16,283	16,636	22,100	17,995	(4,105)
Materials and Supplies	84,319	112,217	77,459	112,500	112,500	-
Joint Operations	-	-	-	-	-	-
Capital	-	153,797	38,300	300,000	300,000	-
Transfers	-	-	-	-	-	-
Total	1,410,895	1,570,672	1,386,916	1,868,714	1,910,151	41,437
Transfers						
Transfers	2,176,967	1,843,419	2,932,190	1,980,352	2,820,937	840,585
Total Expenditures	2,176,967	1,843,419	2,932,190	1,980,352	2,820,937	840,585
	\$ 42,190,738	\$ 42,414,717	\$ 43,810,936	\$ 44,471,618	\$ 45,691,446	\$ 1,219,828
Beginning Balance	4,414,904	4,374,271	5,727,480			
Ending Balance	\$ 4,374,271	5,727,480	5,785,155			

Salem City Schools
General Fund Expenditures by State Categories
FY 2021-22

	Actuals 2017-18	Actuals 2018-19	Actuals 2019-20	Budget 2020-21	Budget 2021-22	Increase (Decrease)
Instruction:						
Classroom	\$ 24,346,890	\$ 24,163,815	\$ 24,683,905	\$ 25,377,668	\$ 25,492,225	\$ 114,557
Remedial	51,529	47,390	53,318	78,018	162,667	84,649
Testing	82,377	79,529	71,766	90,864	90,845	(19)
Special Education	3,153,944	3,160,968	3,124,376	3,125,626	3,148,798	23,172
Alternative Education	74,063	85,330	100,783	98,459	98,459	0
Dropout Prevention	28,225	19,725	26,178	28,980	28,980	0
Homebound	12,502	25,674	10,058	44,352	44,352	0
Parent Resource Center	7,029	7,012	7,145	7,686	7,636	(50)
Regional Special Education	1,527,458	1,523,479	1,354,112	819,810	810,485	(9,325)
Risk Reduction	48,482	61,108	44,483	81,549	81,548	(1)
Vocational	1,171,203	1,184,182	1,222,198	1,286,210	1,255,946	(30,264)
Gifted	232,153	238,711	241,468	266,785	266,785	0
Other	571,621	741,082	688,511	769,659	790,890	21,231
Summer Remediation	32,866	52,032	29,865	68,999	68,999	0
Adult Education	44,743	29,576	11,146	8,506	7,214	(1,292)
Pre-K Non-Special Ed	217,876	265,139	382,425	439,494	374,023	(65,471)
Total Instruction	31,602,961	31,684,752	32,051,737	32,592,665	32,729,852	137,187
Administration, Attendance and Health						
Board Services	99,115	125,412	119,474	152,937	153,712	775
Executive Administration	585,393	638,509	862,054	831,321	845,813	14,492
Informational Services	143,594	167,651	151,007	207,823	210,913	3,090
Personnel Services	255,376	262,760	337,814	355,245	355,245	0
Fiscal Services	269,924	281,373	294,274	310,698	309,313	(1,385)
Health Services	470,566	467,428	481,385	509,230	507,289	(1,941)
Psychological Services	275,782	262,916	268,648	277,703	371,233	93,530
Speech/Audio Services	341,585	361,410	368,288	389,946	500,490	110,544
Total Administration, Attendance & Health	\$ 2,441,335	\$ 2,567,459	\$ 2,882,944	\$ 3,034,903	\$ 3,254,008	\$ 219,105

Salem City Schools
General Fund Expenditures by State Categories
FY 2021-22

	Actuals 2017-18	Actuals 2018-19	Actuals 2019-20	Budget 2020-21	Budget 2020-21	Increase (Decrease)
Pupil Transportation:						
Transportation Management	\$ 148,702	\$ 155,692	\$ 157,252	\$ 157,856	\$ 174,075	\$ 16,219
Vehicle Operation Services	875,498	896,246	828,759	982,914	936,364	(46,550)
Monitoring Services	228,318	203,152	198,589	246,944	255,110	8,166
Vehicle Maintenance Services	158,376	161,785	164,017	181,000	244,602	63,602
Bus Purchases	-	153,797	38,300	300,000	300,000	0
Total Pupil Transportation	1,410,894	1,570,672	1,386,917	1,868,714	1,910,151	41,437
Operation & Maintenance:						
Building Services	3,102,343	3,196,415	3,098,829	3,414,042	3,405,985	(8,057)
Ground Services	102,419	109,187	88,359	106,000	106,000	0
Equipment Services	-	-	-	-	-	0
Security Services	36,606	37,798	38,542	41,182	0	(41,182)
Total Operation & Maintenance	3,241,368	3,343,400	3,225,730	3,561,224	3,511,985	(49,239)
Technology:						
Technology	1,335,610	1,405,015	1,331,418	1,433,760	1,464,513	30,753
Total Technology	1,335,610	1,405,015	1,331,418	1,433,760	1,464,513	30,753
Other Uses of Funds:						
Transfers to Other Funds	2,176,967	1,843,419	2,932,190	1,980,352	2,820,937	840,585
Total Other Uses of Funds	2,176,967	1,843,419	2,932,190	1,980,352	2,820,937	840,585
Total General Fund Expenditures	\$ 42,209,135	\$ 42,414,717	\$ 43,810,936	\$ 44,471,618	\$ 45,691,446	\$ 1,219,828
Beginning Balance	4,414,904	4,374,271	5,727,480			
Ending Balance	\$ 4,374,271	\$ 5,727,480	\$ 5,785,155			



THIS PAGE INTENTIONALLY BLANK



Central Instruction

Back of Tab

General Fund Expense Budget

Budget Year 2022

G/L Account - Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2022 City Council/Board Approval	Difference Vs2021 Adopted Budget
Fund 30 - School General Fund						
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	1,946.50	2,286.50	2,035.75	2,360.00	2,360.00	.00
30-110-61-10-2-110-72100 - FICA	190.87	161.88	155.76	181.00	181.00	.00
30-110-61-10-2-110-72600 - Unemployment Compensation	.00	.00	56.20	.00	.00	.00
30-110-61-10-2-110-73190 - Safe Splash Program YMCA	2,400.00	2,400.00	.00	2,400.00	2,400.00	.00
30-110-61-10-2-110-73285 - Strings Program	1,104.00	1,156.50	1,500.00	2,250.00	2,250.00	.00
30-110-61-10-2-110-76070 - Parent Involvement	.00	.00	.00	500.00	500.00	.00
30-110-61-10-2-110-76130 - Textbooks	76,652.75	80,345.03	66,338.94	122,000.00	190,102.00	68,102.00
30-110-61-10-2-110-76210 - Character Education	683.09	1,086.63	1,171.83	1,100.00	1,100.00	.00
30-110-61-10-2-110-76250 - Enrichment	9,543.76	8,806.23	7,690.87	13,900.00	13,900.00	.00
30-110-61-10-2-110-76265 - Family Life	.00	.00	.00	100.00	100.00	.00
30-110-61-10-2-110-76315 - Kindergarten Registration	170.00	(170.00)	.00	.00	.00	.00
30-110-61-10-2-110-76370 - Reading Intervention	6,998.78	9,320.00	4,016.93	9,320.00	9,320.00	.00
Program 110 - Regular Instruction Totals	\$99,689.75	\$105,392.77	\$82,966.28	\$154,111.00	\$222,213.00	\$68,102.00
Program 111 - Remedial-School Day						
30-110-61-10-2-111-71120 - Compensation-Instructional Salaries	8,631.89	5,807.50	577.50	9,152.00	9,152.00	.00
30-110-61-10-2-111-72100 - FICA	464.71	444.28	44.23	701.00	701.00	.00
Program 111 - Remedial-School Day Totals	\$9,096.60	\$6,251.78	\$621.73	\$9,853.00	\$9,853.00	\$0.00
Program 115 - Testing						
30-110-61-10-2-115-71120 - Compensation-Instructional Salaries	535.25	357.00	.00	400.00	400.00	.00
30-110-61-10-2-115-72100 - FICA	207.70	27.32	.00	50.00	31.00	(19.00)
30-110-61-10-2-115-73205 - Software Licensing Fees	.00	19,779.18	21,083.60	21,085.00	21,085.00	.00
30-110-61-10-2-115-73225 - Professional Development - Conferences	.00	.00	49.55	550.00	550.00	.00
30-110-61-10-2-115-76455 - Testing Materials-Assessment	18,954.40	4,320.67	.00	500.00	500.00	.00
Program 115 - Testing Totals	\$19,697.35	\$24,484.17	\$21,133.15	\$22,585.00	\$22,566.00	(\$19.00)
Program 120 - Special Education						
30-110-61-10-2-120-71146 - Compensation - ELL	46,093.06	33,486.25	50,622.79	97,714.00	47,714.00	(50,000.00)
30-110-61-10-2-120-71153 - Compensation-Instructional Asst ELL	4,884.34	6,039.96	7,206.20	6,475.00	.00	(6,475.00)
30-110-61-10-2-120-72100 - FICA	3,899.82	3,023.82	4,164.83	4,146.00	3,650.00	(496.00)

General Fund Expense Budget

Budget Year 2022

G/L Account - Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2022 City Council/Board Approval	Difference Vs2021 Adopted Budget
Fund 30 - School General Fund						
Locations 110 - Central Instruction						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 2 - Elementary						
Program 120 - Special Education						
30-110-61-10-2-120-72220 - VRS Hybrid Pension Contribution	.00	.00	6,027.75	7,930.00	7,930.00	.00
30-110-61-10-2-120-72400 - VRS Group Life Insurance	.00	.00	503.64	639.00	639.00	.00
30-110-61-10-2-120-72510 - Hybrid Disability Insurance	.00	.00	101.70	.00	.00	.00
30-110-61-10-2-120-72750 - VRS Retiree Health Care Credit	.00	.00	461.34	577.00	577.00	.00
30-110-61-10-2-120-73010 - Autism Support Services	15,272.67	17,520.00	23,850.00	19,000.00	19,000.00	.00
30-110-61-10-2-120-73037 - Contractual Services - Other	1,526.05	1,958.25	1,979.75	2,750.00	2,750.00	.00
30-110-61-10-2-120-73255 - Professional Development	.00	.00	.00	.00	2,498.00	2,498.00
30-110-61-10-2-120-73275 - Therapeutic Services -Sp Ed	140,097.19	131,868.82	139,354.95	144,800.00	141,216.00	(3,584.00)
30-110-61-10-2-120-75529 - Travel-Itinerant	.00	.00	.00	500.00	500.00	.00
30-110-61-10-2-120-76431 - Special Ed - General	11,011.31	6,202.54	7,130.95	12,350.00	12,350.00	.00
30-110-61-10-2-120-76438 - Supplies - EL	6,510.04	2,951.47	2,325.10	5,000.00	5,000.00	.00
30-110-61-10-2-120-76455 - Testing Materials-Assessment	3,103.13	3,601.40	4,230.21	3,000.00	4,000.00	1,000.00
Program 120 - Special Education Totals	\$232,397.61	\$206,652.51	\$247,959.21	\$304,881.00	\$247,824.00	(\$57,057.00)
Program 127 - Regional Sp Ed Program						
30-110-61-10-2-127-73297 - Tuition - Regional Sp Ed Program	262,431.74	281,956.76	336,017.86	.00	.00	.00
Program 127 - Regional Sp Ed Program Totals	\$262,431.74	\$281,956.76	\$336,017.86	\$0.00	\$0.00	\$0.00
Program 128 - Risk Reduction						
30-110-61-10-2-128-71120 - Compensation-Instructional Salaries	2,251.50	19.00	2,736.00	.00	.00	.00
30-110-61-10-2-128-72100 - FICA	172.23	1.44	209.33	.00	.00	.00
30-110-61-10-2-128-73037 - Contractual Services - Other	.00	.00	869.87	.00	.00	.00
Program 128 - Risk Reduction Totals	\$2,423.73	\$20.44	\$3,815.20	\$0.00	\$0.00	\$0.00
Program 140 - Gifted						
30-110-61-10-2-140-71120 - Compensation-Instructional Salaries	.00	9,805.94	60,245.04	60,245.00	60,245.00	.00
30-110-61-10-2-140-72100 - FICA	.00	665.26	4,058.81	4,609.00	4,609.00	.00
30-110-61-10-2-140-72210 - VRS Pension Contribution	.00	1,845.08	9,446.40	10,013.00	10,013.00	.00
30-110-61-10-2-140-72300 - Group Health and Dental Insurance	.00	1,223.34	8,025.48	8,860.00	8,860.00	.00
30-110-61-10-2-140-72400 - VRS Group Life Insurance	.00	154.14	789.20	807.00	807.00	.00
30-110-61-10-2-140-72750 - VRS Retiree Health Care Credit	.00	141.22	723.00	729.00	729.00	.00

General Fund Expense Budget

Budget Year 2022

G/L Account - Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2022 City Council/Board Approval	Difference Vs2021 Adopted Budget
Fund 30 - School General Fund						
Locations 110 - Central Instruction						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 2 - Elementary						
Program 140 - Gifted						
30-110-61-10-2-140-76280 - Gifted	4,928.00	5,514.89	5,813.36	5,600.00	5,600.00	.00
Program 140 - Gifted Totals	\$4,928.00	\$19,349.87	\$89,101.29	\$90,863.00	\$90,863.00	\$0.00
Level 2 - Elementary Totals	\$630,664.78	\$644,108.30	\$781,614.72	\$582,293.00	\$593,319.00	\$11,026.00
Level 3 - Secondary						
Program 110 - Regular Instruction						
30-110-61-10-3-110-72100 - FICA	.00	.00	14.92	.00	.00	.00
30-110-61-10-3-110-73018 - Career - Tech Testing	8,020.05	10,259.00	10,394.44	10,500.00	10,500.00	.00
30-110-61-10-3-110-73037 - Contractual Services - Other	6,669.65	88.16	.00	2,500.00	2,500.00	.00
30-110-61-10-3-110-73050 - Drivers Education Services	45,180.00	33,360.00	35,520.00	44,000.00	44,000.00	.00
30-110-61-10-3-110-73295 - Tuition VWCC	106,720.56	98,281.26	115,083.12	160,000.00	175,000.00	15,000.00
30-110-61-10-3-110-75529 - Travel-Itinerant	.00	65.12	10.92	.00	.00	.00
30-110-61-10-3-110-76035 - CPR/AED Recertification	.00	.00	664.63	800.00	800.00	.00
30-110-61-10-3-110-76042 - Distinguished Scholars	27,112.00	26,566.00	28,500.00	25,000.00	28,000.00	3,000.00
30-110-61-10-3-110-76070 - Parent Involvement	.00	.00	.00	250.00	250.00	.00
30-110-61-10-3-110-76130 - Textbooks	20,712.77	49,815.50	75,293.69	110,501.00	71,298.00	(39,203.00)
30-110-61-10-3-110-76250 - Enrichment	.00	3,115.95	255.07	.00	.00	.00
30-110-61-10-3-110-76345 - Mathematics	3,960.00	1,544.00	.00	.00	.00	.00
30-110-61-10-3-110-76455 - Testing Materials-Assessment	.00	9.49	(15.00)	.00	.00	.00
Program 110 - Regular Instruction Totals	\$218,375.03	\$223,104.48	\$265,721.79	\$353,551.00	\$332,348.00	(\$21,203.00)
Program 111 - Remedial-School Day						
30-110-61-10-3-111-71120 - Compensation-Instructional Salaries	759.00	3,316.50	110.00	2,684.00	2,684.00	.00
30-110-61-10-3-111-72100 - FICA	58.06	253.71	8.42	205.00	205.00	.00
30-110-61-10-3-111-73037 - Contractual Services - Other	4,368.35	1,638.35	552.56	6,399.00	6,399.00	.00
Program 111 - Remedial-School Day Totals	\$5,185.41	\$5,208.56	\$670.98	\$9,288.00	\$9,288.00	\$0.00
Program 115 - Testing						
30-110-61-10-3-115-71120 - Compensation-Instructional Salaries	9,545.50	3,463.75	182.75	3,500.00	3,500.00	.00
30-110-61-10-3-115-72100 - FICA	730.23	264.97	13.98	268.00	268.00	.00
30-110-61-10-3-115-73205 - Software Licensing Fees	.00	25,369.60	17,643.20	17,565.00	17,565.00	.00
30-110-61-10-3-115-73225 - Professional Development - Conferences	.00	.00	49.55	1,000.00	1,000.00	.00

General Fund Expense Budget

Budget Year 2022

G/L Account - Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2022 City Council/Board Approval	Difference Vs2021 Adopted Budget
Fund 30 - School General Fund						
Locations 110 - Central Instruction						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 3 - Secondary						
Program 115 - Testing						
30-110-61-10-3-115-76455 - Testing Materials-Assessment	30,457.54	9,677.26	10,334.89	14,820.00	14,820.00	.00
Program 115 - Testing Totals	\$40,733.27	\$38,775.58	\$28,224.37	\$37,153.00	\$37,153.00	\$0.00
Program 120 - Special Education						
30-110-61-10-3-120-71146 - Compensation - ELL	11,311.75	18,576.25	20,887.50	18,488.00	51,863.00	33,375.00
30-110-61-10-3-120-72100 - FICA	865.38	1,421.08	1,597.94	1,415.00	3,968.00	2,553.00
30-110-61-10-3-120-72210 - VRS Pension Contribution	.00	.00	.00	.00	8,620.00	8,620.00
30-110-61-10-3-120-72400 - VRS Group Life Insurance	.00	.00	.00	.00	695.00	695.00
30-110-61-10-3-120-72510 - Hybrid Disability Insurance	.00	.00	11.24	.00	.00	.00
30-110-61-10-3-120-72750 - VRS Retiree Health Care Credit	.00	.00	.00	.00	628.00	628.00
30-110-61-10-3-120-73010 - Autism Support Services	3,000.00	2,715.00	3,360.00	5,000.00	5,000.00	.00
30-110-61-10-3-120-73255 - Professional Development	.00	.00	.00	.00	2,498.00	2,498.00
30-110-61-10-3-120-73275 - Therapeutic Services -Sp Ed	29,493.05	42,086.62	46,088.96	41,702.00	47,072.00	5,370.00
30-110-61-10-3-120-73810 - Tuition - Other Entities In-State	5,585.00	.00	.00	7,600.00	.00	(7,600.00)
30-110-61-10-3-120-76431 - Special Ed - General	1,490.10	892.36	751.11	1,200.00	1,200.00	.00
30-110-61-10-3-120-76438 - Supplies - EL	2,183.82	1,848.25	1,235.69	1,250.00	1,250.00	.00
Program 120 - Special Education Totals	\$53,929.10	\$67,539.56	\$73,932.44	\$76,655.00	\$122,794.00	\$46,139.00
Program 121 - Alternative Education						
30-110-61-10-3-121-71120 - Compensation-Instructional Salaries	58,533.04	45,776.04	47,213.04	47,213.00	47,213.00	.00
30-110-61-10-3-121-71151 - Compensation-Instructional Asst	.00	14,672.64	22,640.13	22,584.00	22,584.00	.00
30-110-61-10-3-121-72100 - FICA	4,490.53	4,578.24	5,273.63	5,339.00	5,339.00	.00
30-110-61-10-3-121-72210 - VRS Pension Contribution	9,552.60	1,718.85	3,541.20	11,600.00	11,600.00	.00
30-110-61-10-3-121-72220 - VRS Hybrid Pension Contribution	.00	7,177.70	7,402.94	.00	.00	.00
30-110-61-10-3-121-72300 - Group Health and Dental Insurance	.00	9,858.52	12,859.36	9,943.00	9,943.00	.00
30-110-61-10-3-121-72400 - VRS Group Life Insurance	766.80	743.30	914.40	935.00	935.00	.00
30-110-61-10-3-121-72510 - Hybrid Disability Insurance	.00	123.60	101.16	.00	.00	.00
30-110-61-10-3-121-72750 - VRS Retiree Health Care Credit	720.00	680.85	837.60	845.00	845.00	.00
Program 121 - Alternative Education Totals	\$74,062.97	\$85,329.74	\$100,783.46	\$98,459.00	\$98,459.00	\$0.00
Program 122 - Dropout Prevention						
30-110-61-10-3-122-71120 - Compensation-Instructional Salaries	14,490.74	10,463.50	17,148.98	17,363.00	17,363.00	.00

General Fund Expense Budget

Budget Year 2022

G/L Account - Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2022 City Council/Board Approval	Difference Vs2021 Adopted Budget
Fund 30 - School General Fund						
Locations 110 - Central Instruction						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 3 - Secondary						
Program 122 - Dropout Prevention						
30-110-61-10-3-122-72100 - FICA	676.23	543.52	1,052.36	1,328.00	1,328.00	.00
30-110-61-10-3-122-72210 - VRS Pension Contribution	1,166.04	803.81	.00	2,886.00	2,886.00	.00
30-110-61-10-3-122-72220 - VRS Hybrid Pension Contribution	.00	.00	2,722.50	.00	.00	.00
30-110-61-10-3-122-72300 - Group Health and Dental Insurance	3,244.59	1,905.40	4,776.48	6,960.00	6,960.00	.00
30-110-61-10-3-122-72400 - VRS Group Life Insurance	93.60	67.13	227.50	233.00	233.00	.00
30-110-61-10-3-122-72510 - Hybrid Disability Insurance	.00	.00	41.30	.00	.00	.00
30-110-61-10-3-122-72750 - VRS Retiree Health Care Credit	87.84	61.53	208.40	210.00	210.00	.00
Program 122 - Dropout Prevention Totals	\$19,759.04	\$13,844.89	\$26,177.52	\$28,980.00	\$28,980.00	\$0.00
Program 127 - Regional Sp Ed Program						
30-110-61-10-3-127-73297 - Tuition - Regional Sp Ed Program	397,218.30	308,693.77	186,838.70	.00	.00	.00
Program 127 - Regional Sp Ed Program Totals	\$397,218.30	\$308,693.77	\$186,838.70	\$0.00	\$0.00	\$0.00
Program 128 - Risk Reduction						
30-110-61-10-3-128-71120 - Compensation-Instructional Salaries	10,255.79	23,194.48	11,180.86	30,143.00	30,142.00	(1.00)
30-110-61-10-3-128-71151 - Compensation-Instructional Asst	.00	1,003.75	.00	.00	.00	.00
30-110-61-10-3-128-72100 - FICA	784.55	1,851.22	707.12	2,306.00	2,306.00	.00
30-110-61-10-3-128-73037 - Contractual Services - Other	21,773.97	24,987.84	24,448.24	38,600.00	38,600.00	.00
30-110-61-10-3-128-75529 - Travel-Itinerant	2,404.36	.00	.00	500.00	500.00	.00
30-110-61-10-3-128-76435 - Supplies - Instructional	9,637.88	7,709.93	2,636.86	10,000.00	10,000.00	.00
Program 128 - Risk Reduction Totals	\$44,856.55	\$58,747.22	\$38,973.08	\$81,549.00	\$81,548.00	(\$1.00)
Program 140 - Gifted						
30-110-61-10-3-140-71120 - Compensation-Instructional Salaries	.00	3,268.64	20,081.64	20,082.00	20,082.00	.00
30-110-61-10-3-140-72100 - FICA	.00	221.72	1,350.13	1,536.00	1,536.00	.00
30-110-61-10-3-140-72210 - VRS Pension Contribution	.00	615.02	3,148.80	3,338.00	3,338.00	.00
30-110-61-10-3-140-72300 - Group Health and Dental Insurance	.00	407.80	2,675.20	5,360.00	5,360.00	.00
30-110-61-10-3-140-72400 - VRS Group Life Insurance	.00	51.38	263.10	269.00	269.00	.00
30-110-61-10-3-140-72750 - VRS Retiree Health Care Credit	.00	47.06	241.00	243.00	243.00	.00
30-110-61-10-3-140-73300 - Tuition-Gov School	43,159.00	47,874.00	47,150.00	63,220.00	63,220.00	.00

General Fund Expense Budget

Budget Year 2022

G/L Account - Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2022 City Council/Board Approval	Difference Vs2021 Adopted Budget
Fund 30 - School General Fund						
Locations 110 - Central Instruction						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 3 - Secondary						
Program 140 - Gifted						
30-110-61-10-3-140-76280 - Gifted	394.37	1,127.38	78.00	1,500.00	1,500.00	.00
Program 140 - Gifted Totals	\$43,553.37	\$53,613.00	\$74,987.87	\$95,548.00	\$95,548.00	\$0.00
Level 3 - Secondary Totals	\$897,673.04	\$854,856.80	\$796,310.21	\$781,183.00	\$806,118.00	\$24,935.00
Level 4 - Middle						
Program 110 - Regular Instruction						
30-110-61-10-4-110-73215 - Spelling Bee	.00	256.25	.00	.00	.00	.00
30-110-61-10-4-110-73255 - Professional Development	.00	868.46	292.86	1,000.00	1,000.00	.00
30-110-61-10-4-110-73285 - Strings Program	.00	425.00	490.00	.00	.00	.00
30-110-61-10-4-110-76070 - Parent Involvement	.00	.00	.00	250.00	250.00	.00
30-110-61-10-4-110-76130 - Textbooks	520.00	7,285.52	43,970.71	55,585.00	201,327.00	145,742.00
30-110-61-10-4-110-76250 - Enrichment	.00	1,846.32	2,698.08	.00	.00	.00
30-110-61-10-4-110-76265 - Family Life	.00	.00	.00	100.00	100.00	.00
30-110-61-10-4-110-76345 - Mathematics	3,960.00	3,423.97	3,935.74	3,945.00	3,945.00	.00
30-110-61-10-4-110-76455 - Testing Materials-Assessment	.00	9.49	.00	.00	.00	.00
Program 110 - Regular Instruction Totals	\$4,480.00	\$14,115.01	\$51,387.39	\$60,880.00	\$206,622.00	\$145,742.00
Program 111 - Remedial-School Day						
30-110-61-10-4-111-71120 - Compensation-Instructional Salaries	.00	110.00	.00	2,684.00	45,009.00	42,325.00
30-110-61-10-4-111-72100 - FICA	.00	8.42	.00	206.00	206.00	.00
Program 111 - Remedial-School Day Totals	\$0.00	\$118.42	\$0.00	\$2,890.00	\$45,215.00	\$42,325.00
Program 115 - Testing						
30-110-61-10-4-115-71120 - Compensation-Instructional Salaries	140.25	.00	.00	2,000.00	2,000.00	.00
30-110-61-10-4-115-72100 - FICA	10.73	.00	.00	153.00	153.00	.00
30-110-61-10-4-115-73205 - Software Licensing Fees	.00	16,248.10	22,003.95	24,253.00	24,253.00	.00
30-110-61-10-4-115-73225 - Professional Development - Conferences	603.60	.00	101.44	1,000.00	1,000.00	.00
30-110-61-10-4-115-76455 - Testing Materials-Assessment	21,191.47	20.77	302.71	3,720.00	3,720.00	.00
Program 115 - Testing Totals	\$21,946.05	\$16,268.87	\$22,408.10	\$31,126.00	\$31,126.00	\$0.00
Program 120 - Special Education						
30-110-61-10-4-120-71146 - Compensation - ELL	7,232.75	16,147.50	16,002.50	16,600.00	18,885.00	2,285.00
30-110-61-10-4-120-72100 - FICA	553.29	1,235.28	1,224.19	1,270.00	1,445.00	175.00

General Fund Expense Budget

Budget Year 2022

G/L Account - Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2022 City Council/Board Approval	Difference Vs2021 Adopted Budget
Fund 30 - School General Fund						
Locations 110 - Central Instruction						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 4 - Middle						
Program 120 - Special Education						
30-110-61-10-4-120-73010 - Autism Support Services	525.00	3,240.00	.00	2,000.00	2,000.00	.00
30-110-61-10-4-120-73255 - Professional Development	.00	.00	.00	.00	2,497.00	2,497.00
30-110-61-10-4-120-73275 - Therapeutic Services -Sp Ed	29,493.04	38,107.62	46,728.46	41,005.00	47,072.00	6,067.00
30-110-61-10-4-120-76431 - Special Ed - General	2,000.17	944.30	855.87	1,200.00	1,200.00	.00
30-110-61-10-4-120-76438 - Supplies - EL	1,619.06	1,605.95	1,296.24	1,250.00	1,250.00	.00
Program 120 - Special Education Totals	\$41,423.31	\$61,280.65	\$66,107.26	\$63,325.00	\$74,349.00	\$11,024.00
Program 122 - Dropout Prevention						
30-110-61-10-4-122-71120 - Compensation-Instructional Salaries	6,208.66	4,435.18	.00	.00	.00	.00
30-110-61-10-4-122-72100 - FICA	289.72	229.25	.00	.00	.00	.00
30-110-61-10-4-122-72210 - VRS Pension Contribution	499.68	344.47	.00	.00	.00	.00
30-110-61-10-4-122-72300 - Group Health and Dental Insurance	1,390.45	816.54	.00	.00	.00	.00
30-110-61-10-4-122-72400 - VRS Group Life Insurance	40.08	28.77	.00	.00	.00	.00
30-110-61-10-4-122-72750 - VRS Retiree Health Care Credit	37.68	26.38	.00	.00	.00	.00
Program 122 - Dropout Prevention Totals	\$8,466.27	\$5,880.59	\$0.00	\$0.00	\$0.00	\$0.00
Program 127 - Regional Sp Ed Program						
30-110-61-10-4-127-73297 - Tuition - Regional Sp Ed Program	124,404.41	196,072.53	135,325.34	.00	.00	.00
Program 127 - Regional Sp Ed Program Totals	\$124,404.41	\$196,072.53	\$135,325.34	\$0.00	\$0.00	\$0.00
Program 128 - Risk Reduction						
30-110-61-10-4-128-71120 - Compensation-Instructional Salaries	1,116.25	2,128.00	551.00	.00	.00	.00
30-110-61-10-4-128-72100 - FICA	85.40	162.77	42.15	.00	.00	.00
30-110-61-10-4-128-73037 - Contractual Services - Other	.00	50.00	1,079.38	.00	.00	.00
30-110-61-10-4-128-76435 - Supplies - Instructional	.00	.00	22.22	.00	.00	.00
Program 128 - Risk Reduction Totals	\$1,201.65	\$2,340.77	\$1,694.75	\$0.00	\$0.00	\$0.00
Program 140 - Gifted						
30-110-61-10-4-140-71120 - Compensation-Instructional Salaries	.00	8,716.40	53,551.20	53,551.00	53,551.00	.00
30-110-61-10-4-140-72100 - FICA	.00	591.36	3,600.08	4,097.00	4,097.00	.00
30-110-61-10-4-140-72210 - VRS Pension Contribution	.00	1,640.10	8,396.80	8,900.00	8,900.00	.00
30-110-61-10-4-140-72300 - Group Health and Dental Insurance	.00	1,087.38	7,133.80	7,860.00	7,860.00	.00

General Fund Expense Budget

Budget Year 2022

G/L Account - Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2022 City Council/Board Approval	Difference Vs2021 Adopted Budget
Fund 30 - School General Fund						
Locations 110 - Central Instruction						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 4 - Middle						
Program 140 - Gifted						
30-110-61-10-4-140-72400 - VRS Group Life Insurance	.00	137.02	701.50	718.00	718.00	.00
30-110-61-10-4-140-72750 - VRS Retiree Health Care Credit	.00	125.52	642.60	648.00	648.00	.00
30-110-61-10-4-140-76280 - Gifted	1,905.47	2,272.61	2,014.47	2,000.00	2,000.00	.00
Program 140 - Gifted Totals	\$1,905.47	\$14,570.39	\$76,040.45	\$77,774.00	\$77,774.00	\$0.00
Level 4 - Middle Totals	\$203,827.16	\$310,647.23	\$352,963.29	\$235,995.00	\$435,086.00	\$199,091.00
Level 6 - Summer						
Program 112 - Remedial-Summer						
30-110-61-10-6-112-71110 - Compensation-Administrative	.00	.00	.00	3,200.00	3,200.00	.00
30-110-61-10-6-112-71120 - Compensation-Instructional Salaries	33,956.50	32,726.17	48,031.06	48,065.00	90,389.00	42,324.00
30-110-61-10-6-112-72100 - FICA	2,597.70	2,503.56	3,666.17	3,922.00	3,922.00	.00
30-110-61-10-6-112-76435 - Supplies - Instructional	692.81	581.79	328.52	800.00	800.00	.00
Program 112 - Remedial-Summer Totals	\$37,247.01	\$35,811.52	\$52,025.75	\$55,987.00	\$98,311.00	\$42,324.00
Program 160 - Summer						
30-110-61-10-6-160-71120 - Compensation-Instructional Salaries	.00	306.74	.00	.00	.00	.00
30-110-61-10-6-160-71196 - Compensation - Summer School Teacher	28,464.83	47,136.02	25,251.54	63,334.00	61,804.00	(1,530.00)
30-110-61-10-6-160-72100 - FICA	2,177.53	3,629.39	1,908.26	3,315.00	4,845.00	1,530.00
30-110-61-10-6-160-73303 - Y Fit Purchased Services	2,100.00	960.00	2,704.75	2,100.00	2,100.00	.00
30-110-61-10-6-160-76435 - Supplies - Instructional	124.01	.00	.00	250.00	250.00	.00
Program 160 - Summer Totals	\$32,866.37	\$52,032.15	\$29,864.55	\$68,999.00	\$68,999.00	\$0.00
Level 6 - Summer Totals	\$70,113.38	\$87,843.67	\$81,890.30	\$124,986.00	\$167,310.00	\$42,324.00
Level 7 - Adult						
Program 170 - Adult						
30-110-61-10-7-170-71120 - Compensation-Instructional Salaries	1,800.00	1,200.01	600.00	1,200.00	.00	(1,200.00)
30-110-61-10-7-170-72100 - FICA	137.70	91.80	45.90	92.00	.00	(92.00)
Program 170 - Adult Totals	\$1,937.70	\$1,291.81	\$645.90	\$1,292.00	\$0.00	(\$1,292.00)
Level 7 - Adult Totals	\$1,937.70	\$1,291.81	\$645.90	\$1,292.00	\$0.00	(\$1,292.00)
Sub-Function 10 - Classroom Instruction Totals	\$1,804,216.06	\$1,898,747.81	\$2,013,424.42	\$1,725,749.00	\$2,001,833.00	\$276,084.00

General Fund Expense Budget

Budget Year 2022

G/L Account - Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2022 City Council/Board Approval	Difference Vs2021 Adopted Budget
Fund 30 - School General Fund						
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	300.00	.00	.00	250.00	250.00	.00
Program 110 - Regular Instruction Totals	\$300.00	\$0.00	\$0.00	\$250.00	\$250.00	\$0.00
Level 2 - Elementary Totals	\$300.00	\$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	50.00	71.25	71.25	175.00	175.00	.00
Program 110 - Regular Instruction Totals	\$50.00	\$71.25	\$71.25	\$175.00	\$175.00	\$0.00
Program 120 - Special Education						
30-110-61-21-3-120-76285 - Guidance	.00	3.75	3.75	.00	.00	.00
Program 120 - Special Education Totals	\$0.00	\$3.75	\$3.75	\$0.00	\$0.00	\$0.00
Level 3 - Secondary Totals	\$50.00	\$75.00	\$75.00	\$175.00	\$175.00	\$0.00
Level 4 - Middle						
Program 110 - Regular Instruction						
30-110-61-21-4-110-76285 - Guidance	.00	.00	.00	175.00	175.00	.00
Program 110 - Regular Instruction Totals	\$0.00	\$0.00	\$0.00	\$175.00	\$175.00	\$0.00
Level 4 - Middle Totals	\$0.00	\$0.00	\$0.00	\$175.00	\$175.00	\$0.00
Sub-Function 21 - Student Guidance Totals	\$350.00	\$75.00	\$75.00	\$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	.00	25,622.56	26,394.48	26,395.00	26,395.00	.00
30-110-61-22-2-110-72100 - FICA	.00	1,965.19	2,025.72	2,019.00	2,019.00	.00
30-110-61-22-2-110-72210 - VRS Pension Contribution	.00	4,017.67	4,138.68	4,387.00	4,387.00	.00
30-110-61-22-2-110-72400 - VRS Group Life Insurance	.00	335.66	345.84	354.00	354.00	.00
30-110-61-22-2-110-72750 - VRS Retiree Health Care Credit	.00	307.51	316.68	319.00	319.00	.00
Program 110 - Regular Instruction Totals	\$0.00	\$32,248.59	\$33,221.40	\$33,474.00	\$33,474.00	\$0.00
Program 120 - Special Education						
30-110-61-22-2-120-71120 - Compensation-Instructional Salaries	33,650.66	17,081.72	17,596.32	17,596.00	17,596.00	.00
30-110-61-22-2-120-72100 - FICA	2,579.25	1,310.12	1,350.39	1,346.00	1,346.00	.00
30-110-61-22-2-120-72210 - VRS Pension Contribution	5,491.80	2,678.44	2,759.04	2,924.00	2,924.00	.00
30-110-61-22-2-120-72400 - VRS Group Life Insurance	440.90	223.78	230.52	236.00	236.00	.00

General Fund Expense Budget

Budget Year 2022

G/L Account - Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2022 City Council/Board Approval	Difference Vs2021 Adopted Budget
Fund 30 - School General Fund						
Locations 110 - Central Instruction						
Function 61 - Instruction						
Sub-Function 22 - Student Social Worker						
Level 2 - Elementary						
Program 120 - Special Education						
30-110-61-22-2-120-72750 - VRS Retiree Health Care Credit	413.90	205.00	211.20	213.00	213.00	.00
Program 120 - Special Education Totals	\$42,576.51	\$21,499.06	\$22,147.47	\$22,315.00	\$22,315.00	\$0.00
Program 125 - Parent Resource Center						
30-110-61-22-2-125-71145 - Compensation - Parent Resource Ctr	3,161.62	3,258.61	3,319.50	3,338.00	3,314.00	(24.00)
30-110-61-22-2-125-72100 - FICA	241.86	249.28	253.96	255.00	254.00	(1.00)
30-110-61-22-2-125-76435 - Supplies - Instructional	227.70	18.99	.00	500.00	500.00	.00
Program 125 - Parent Resource Center Totals	\$3,631.18	\$3,526.88	\$3,573.46	\$4,093.00	\$4,068.00	(\$25.00)
Level 2 - Elementary Totals	\$46,207.69	\$57,274.53	\$58,942.33	\$59,882.00	\$59,857.00	(\$25.00)
Level 3 - Secondary						
Program 110 - Regular Instruction						
30-110-61-22-3-110-71120 - Compensation-Instructional Salaries	.00	25,622.56	26,394.48	26,395.00	26,395.00	.00
30-110-61-22-3-110-72100 - FICA	.00	1,965.15	2,025.72	2,019.00	2,019.00	.00
30-110-61-22-3-110-72210 - VRS Pension Contribution	.00	4,017.60	4,138.68	4,387.00	4,387.00	.00
30-110-61-22-3-110-72400 - VRS Group Life Insurance	.00	335.66	345.84	354.00	354.00	.00
30-110-61-22-3-110-72750 - VRS Retiree Health Care Credit	.00	307.44	316.68	319.00	319.00	.00
Program 110 - Regular Instruction Totals	\$0.00	\$32,248.41	\$33,221.40	\$33,474.00	\$33,474.00	\$0.00
Program 120 - Special Education						
30-110-61-22-3-120-71120 - Compensation-Instructional Salaries	33,650.66	17,081.72	17,596.32	17,596.00	17,596.00	.00
30-110-61-22-3-120-72100 - FICA	2,579.18	1,310.12	1,350.70	1,346.00	1,346.00	.00
30-110-61-22-3-120-72210 - VRS Pension Contribution	5,491.80	2,678.41	2,759.04	2,924.00	2,924.00	.00
30-110-61-22-3-120-72400 - VRS Group Life Insurance	440.80	223.78	230.40	236.00	236.00	.00
30-110-61-22-3-120-72750 - VRS Retiree Health Care Credit	413.90	204.97	211.20	213.00	213.00	.00
Program 120 - Special Education Totals	\$42,576.34	\$21,499.00	\$22,147.66	\$22,315.00	\$22,315.00	\$0.00
Program 125 - Parent Resource Center						
30-110-61-22-3-125-71145 - Compensation - Parent Resource Ctr	3,155.92	3,237.78	3,318.05	3,338.00	3,314.00	(24.00)
30-110-61-22-3-125-72100 - FICA	241.41	247.66	253.78	255.00	254.00	(1.00)
Program 125 - Parent Resource Center Totals	\$3,397.33	\$3,485.44	\$3,571.83	\$3,593.00	\$3,568.00	(\$25.00)

General Fund Expense Budget

Budget Year 2022

G/L Account - Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2022 City Council/Board Approval	Difference Vs2021 Adopted Budget
Fund 30 - School General Fund						
Locations 110 - Central Instruction						
Function 61 - Instruction						
Sub-Function 22 - Student Social Worker						
Level 3 - Secondary Totals	\$45,973.67	\$57,232.85	\$58,940.89	\$59,382.00	\$59,357.00	(\$25.00)
Sub-Function 22 - Student Social Worker Totals	\$92,181.36	\$114,507.38	\$117,883.22	\$119,264.00	\$119,214.00	(\$50.00)
Sub-Function 23 - Student- Homebound						
Level 2 - Elementary						
Program 124 - Homebound						
30-110-61-23-2-124-71120 - Compensation-Instructional Salaries	2,479.50	3,044.75	6,360.25	3,420.00	3,420.00	.00
30-110-61-23-2-124-72100 - FICA	189.67	232.92	486.56	262.00	262.00	.00
Program 124 - Homebound Totals	\$2,669.17	\$3,277.67	\$6,846.81	\$3,682.00	\$3,682.00	\$0.00
Level 2 - Elementary Totals	\$2,669.17	\$3,277.67	\$6,846.81	\$3,682.00	\$3,682.00	\$0.00
Level 3 - Secondary						
Program 124 - Homebound						
30-110-61-23-3-124-71120 - Compensation-Instructional Salaries	7,186.75	15,983.75	.00	30,940.00	30,940.00	.00
30-110-61-23-3-124-72100 - FICA	549.79	1,222.76	.00	2,367.00	2,367.00	.00
Program 124 - Homebound Totals	\$7,736.54	\$17,206.51	\$0.00	\$33,307.00	\$33,307.00	\$0.00
Level 3 - Secondary Totals	\$7,736.54	\$17,206.51	\$0.00	\$33,307.00	\$33,307.00	\$0.00
Level 4 - Middle						
Program 124 - Homebound						
30-110-61-23-4-124-71120 - Compensation-Instructional Salaries	1,947.50	4,821.25	2,983.00	6,840.00	6,840.00	.00
30-110-61-23-4-124-72100 - FICA	148.99	368.86	228.18	523.00	523.00	.00
Program 124 - Homebound Totals	\$2,096.49	\$5,190.11	\$3,211.18	\$7,363.00	\$7,363.00	\$0.00
Level 4 - Middle Totals	\$2,096.49	\$5,190.11	\$3,211.18	\$7,363.00	\$7,363.00	\$0.00
Sub-Function 23 - Student- Homebound Totals	\$12,502.20	\$25,674.29	\$10,057.99	\$44,352.00	\$44,352.00	\$0.00
Sub-Function 31 - Instr. Sup. - Improve. of Instr.						
Level 2 - Elementary						
Program 110 - Regular Instruction						
30-110-61-31-2-110-71110 - Compensation-Administrative	118,830.48	.00	114,773.04	114,773.00	114,773.00	.00
30-110-61-31-2-110-71120 - Compensation-Instructional Salaries	.00	692.75	.00	4,500.00	4,500.00	.00
30-110-61-31-2-110-71150 - Compensation-Clerical	33,654.31	34,615.96	35,569.11	35,561.00	35,561.00	.00
30-110-61-31-2-110-71200 - Compensation-OT	24.29	30.96	205.16	100.00	100.00	.00
30-110-61-31-2-110-71522 - Compensation-REWIP Retirees	.00	48,755.20	.00	.00	.00	.00
30-110-61-31-2-110-71625 - Compensation-Travel Allowance	1,200.00	.00	1,200.00	1,200.00	1,200.00	.00
30-110-61-31-2-110-72100 - FICA	11,935.13	6,266.70	11,582.17	11,944.00	11,944.00	.00

General Fund Expense Budget

Budget Year 2022

G/L Account - Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2022 City Council/Board Approval	Difference Vs2021 Adopted Budget
Fund 30 - School General Fund						
Locations 110 - Central Instruction						
Function 61 - Instruction						
Sub-Function 31 - Instr. Sup. - Improve. of Instr.						
Level 2 - Elementary						
Program 110 - Regular Instruction						
30-110-61-31-2-110-72210 - VRS Pension Contribution	24,889.44	5,412.84	23,572.32	24,986.00	24,986.00	.00
30-110-61-31-2-110-72300 - Group Health and Dental Insurance	6,930.42	5,852.16	6,811.56	9,943.00	9,943.00	.00
30-110-61-31-2-110-72400 - VRS Group Life Insurance	1,997.88	452.16	1,969.32	2,014.00	2,014.00	.00
30-110-61-31-2-110-72700 - Workers Compensation	3,611.78	3,680.00	3,747.00	4,000.00	4,000.00	.00
30-110-61-31-2-110-72750 - VRS Retiree Health Care Credit	1,875.84	414.24	1,803.96	1,819.00	1,819.00	.00
30-110-61-31-2-110-72800 - Termination Pay for Vac/Sick Leave	18,397.48	.00	.00	.00	.00	.00
30-110-61-31-2-110-72850 - OPEB ARC	3,492.00	3,492.00	3,492.00	.00	.00	.00
30-110-61-31-2-110-73030 - Conferences-Student Services	2,748.40	2,126.77	20.00	3,294.00	3,294.00	.00
30-110-61-31-2-110-73115 - Printing Services	743.00	1,914.76	842.00	3,665.00	3,665.00	.00
30-110-61-31-2-110-73245 - Professional Development - Tuition Assistance	3,034.00	2,557.09	11,179.54	11,034.00	11,034.00	.00
30-110-61-31-2-110-75201 - Postage-Student Mailings	.00	.00	1,217.17	.00	.00	.00
30-110-61-31-2-110-75507 - Travel- Supr of Student Services	25.00	315.78	.00	.00	.00	.00
30-110-61-31-2-110-75515 - Travel-Director of Elem Inst	453.69	127.00	388.82	1,520.00	1,520.00	.00
30-110-61-31-2-110-75529 - Travel-Itinerant	.00	73.64	10.92	1,750.00	1,750.00	.00
30-110-61-31-2-110-76248 - Early Reading Intervention	2,000.00	1,559.36	2,000.00	2,000.00	2,000.00	.00
Program 110 - Regular Instruction Totals	\$235,843.14	\$118,339.37	\$220,384.09	\$234,103.00	\$234,103.00	\$0.00
Program 120 - Special Education						
30-110-61-31-2-120-71110 - Compensation-Administrative	51,745.08	53,046.00	56,256.00	56,256.00	56,256.00	.00
30-110-61-31-2-120-71150 - Compensation-Clerical	55,427.60	59,541.08	61,503.85	61,498.00	61,498.00	.00
30-110-61-31-2-120-71200 - Compensation-OT	6.51	85.65	4.81	50.00	50.00	.00
30-110-61-31-2-120-71625 - Compensation-Travel Allowance	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	.00
30-110-61-31-2-120-72100 - FICA	7,780.39	7,893.59	8,590.55	9,104.00	9,104.00	.00
30-110-61-31-2-120-72210 - VRS Pension Contribution	17,136.01	13,872.72	14,543.28	19,571.00	19,571.00	.00
30-110-61-31-2-120-72220 - VRS Hybrid Pension Contribution	322.06	3,806.04	3,920.64	.00	.00	.00
30-110-61-31-2-120-72300 - Group Health and Dental Insurance	14,141.79	17,796.96	20,528.70	14,915.00	14,915.00	.00
30-110-61-31-2-120-72400 - VRS Group Life Insurance	1,401.40	1,477.08	1,542.72	1,578.00	1,578.00	.00
30-110-61-31-2-120-72510 - Hybrid Disability Insurance	10.66	131.09	119.12	.00	.00	.00
30-110-61-31-2-120-72750 - VRS Retiree Health Care Credit	1,315.82	1,353.12	1,413.24	1,425.00	1,425.00	.00

General Fund Expense Budget

Budget Year 2022

G/L Account - Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2022 City Council/Board Approval	Difference Vs2021 Adopted Budget
Fund 30 - School General Fund						
Locations 110 - Central Instruction						
Function 61 - Instruction						
Sub-Function 31 - Instr. Sup. - Improve. of Instr.						
Level 2 - Elementary						
Program 120 - Special Education						
30-110-61-31-2-120-72800 - Termination Pay for Vac/Sick Leave	86.27	.00	.00	.00	.00	.00
30-110-61-31-2-120-73225 - Professional Development - Conferences	3,617.42	2,467.00	1,512.22	1,955.00	1,955.00	.00
30-110-61-31-2-120-75505 - Travel- Supr of Sp Ed	105.00	672.24	.00	.00	.00	.00
30-110-61-31-2-120-75508 - Travel - Director of Student Services	1,112.64	1,109.28	1,574.15	1,372.00	1,372.00	.00
30-110-61-31-2-120-75529 - Travel-Itinerant	.00	.00	74.09	.00	.00	.00
30-110-61-31-2-120-76465 - Testing Materials-Other	8,501.67	8,039.66	5,709.57	8,000.00	8,000.00	.00
Program 120 - Special Education Totals	\$163,910.32	\$172,491.51	\$178,492.94	\$176,924.00	\$176,924.00	\$0.00
Program 140 - Gifted						
30-110-61-31-2-140-73230 - Professional Development - Gifted	1,541.91	438.00	684.21	870.00	870.00	.00
Program 140 - Gifted Totals	\$1,541.91	\$438.00	\$684.21	\$870.00	\$870.00	\$0.00
Level 2 - Elementary Totals	\$401,295.37	\$291,268.88	\$399,561.24	\$411,897.00	\$411,897.00	\$0.00
Level 3 - Secondary						
Program 110 - Regular Instruction						
30-110-61-31-3-110-71110 - Compensation-Administrative	127,163.04	130,371.00	117,079.44	117,080.00	117,080.00	.00
30-110-61-31-3-110-71120 - Compensation-Instructional Salaries	580.00	695.00	4,343.04	26,000.00	26,000.00	.00
30-110-61-31-3-110-71150 - Compensation-Clerical	44,860.08	43,419.07	47,597.76	47,598.00	47,598.00	.00
30-110-61-31-3-110-71200 - Compensation-OT	.00	.00	.00	50.00	50.00	.00
30-110-61-31-3-110-71625 - Compensation-Travel Allowance	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	.00
30-110-61-31-3-110-72100 - FICA	13,058.33	13,191.58	12,474.91	14,682.00	14,682.00	.00
30-110-61-31-3-110-72210 - VRS Pension Contribution	28,074.24	27,687.24	25,821.48	27,369.00	27,369.00	.00
30-110-61-31-3-110-72300 - Group Health and Dental Insurance	16,931.21	16,137.96	14,755.80	19,886.00	19,886.00	.00
30-110-61-31-3-110-72400 - VRS Group Life Insurance	2,253.48	2,313.12	2,157.24	2,207.00	2,207.00	.00
30-110-61-31-3-110-72750 - VRS Retiree Health Care Credit	2,115.84	2,118.96	1,976.16	1,993.00	1,993.00	.00
30-110-61-31-3-110-73030 - Conferences-Student Services	4,066.07	2,409.29	(279.89)	3,293.00	3,293.00	.00
30-110-61-31-3-110-73115 - Printing Services	.00	201.87	337.50	3,665.00	3,665.00	.00
30-110-61-31-3-110-73245 - Professional Development - Tuition Assistance	2,981.26	1,562.71	2,112.87	3,033.00	3,033.00	.00
30-110-61-31-3-110-75519 - Travel-Director of Sec Inst	3,163.42	1,325.83	443.54	1,440.00	1,440.00	.00
30-110-61-31-3-110-75529 - Travel-Itinerant	158.94	48.34	.00	.00	.00	.00

General Fund Expense Budget

Budget Year 2022

G/L Account - Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2022 City Council/Board Approval	Difference Vs2021 Adopted Budget
Fund 30 - School General Fund						
Locations 110 - Central Instruction						
Function 61 - Instruction						
Sub-Function 31 - Instr. Sup. - Improve. of Instr.						
Level 3 - Secondary						
Program 110 - Regular Instruction						
30-110-61-31-3-110-76435 - Supplies - Instructional	.00	44.29	.00	.00	.00	.00
Program 110 - Regular Instruction Totals	\$246,605.91	\$242,726.26	\$230,019.85	\$269,496.00	\$269,496.00	\$0.00
Program 120 - Special Education						
30-110-61-31-3-120-71110 - Compensation-Administrative	51,745.08	53,046.00	56,256.00	56,256.00	56,256.00	.00
30-110-61-31-3-120-71150 - Compensation-Clerical	55,426.36	59,540.26	61,503.85	61,498.00	61,498.00	.00
30-110-61-31-3-120-71200 - Compensation-OT	5.33	83.27	4.21	50.00	50.00	.00
30-110-61-31-3-120-72100 - FICA	7,681.37	7,801.10	8,498.02	9,012.00	9,012.00	.00
30-110-61-31-3-120-72210 - VRS Pension Contribution	17,135.83	13,872.36	14,543.16	19,571.00	19,571.00	.00
30-110-61-31-3-120-72220 - VRS Hybrid Pension Contribution	322.05	3,805.80	3,920.52	.00	.00	.00
30-110-61-31-3-120-72300 - Group Health and Dental Insurance	14,141.62	17,796.84	20,528.58	14,914.00	14,914.00	.00
30-110-61-31-3-120-72400 - VRS Group Life Insurance	1,401.28	1,476.96	1,542.48	1,578.00	1,578.00	.00
30-110-61-31-3-120-72750 - VRS Retiree Health Care Credit	1,315.69	1,352.76	1,412.76	1,425.00	1,425.00	.00
30-110-61-31-3-120-73225 - Professional Development - Conferences	.00	779.36	2,098.00	807.00	807.00	.00
30-110-61-31-3-120-75529 - Travel-Itinerant	1,394.26	1,612.57	926.90	1,750.00	1,750.00	.00
30-110-61-31-3-120-76465 - Testing Materials-Other	.00	863.94	1,161.37	2,000.00	2,000.00	.00
Program 120 - Special Education Totals	\$150,568.87	\$162,031.22	\$172,395.85	\$168,861.00	\$168,861.00	\$0.00
Program 140 - Gifted						
30-110-61-31-3-140-73230 - Professional Development - Gifted	1,149.66	.00	45.29	440.00	440.00	.00
Program 140 - Gifted Totals	\$1,149.66	\$0.00	\$45.29	\$440.00	\$440.00	\$0.00
Level 3 - Secondary Totals	\$398,324.44	\$404,757.48	\$402,460.99	\$438,797.00	\$438,797.00	\$0.00
Level 4 - Middle						
Program 110 - Regular Instruction						
30-110-61-31-4-110-71110 - Compensation-Administrative	105,570.00	145,203.81	42,781.56	42,782.00	42,782.00	.00
30-110-61-31-4-110-71120 - Compensation-Instructional Salaries	.00	.00	.00	3,000.00	3,000.00	.00
30-110-61-31-4-110-71625 - Compensation-Travel Allowance	2,400.00	2,400.00	.00	.00	.00	.00
30-110-61-31-4-110-72100 - FICA	8,217.95	10,920.04	2,921.03	3,502.00	3,502.00	.00
30-110-61-31-4-110-72210 - VRS Pension Contribution	17,229.00	22,767.98	6,708.12	7,110.00	7,110.00	.00
30-110-61-31-4-110-72300 - Group Health and Dental Insurance	7,508.52	11,160.92	4,293.30	9,943.00	9,943.00	.00
30-110-61-31-4-110-72400 - VRS Group Life Insurance	1,383.00	1,902.24	560.52	573.00	573.00	.00

General Fund Expense Budget

Budget Year 2022

G/L Account - Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2022 City Council/Board Approval	Difference Vs2021 Adopted Budget
Fund 30 - School General Fund						
Locations 110 - Central Instruction						
Function 61 - Instruction						
Sub-Function 31 - Instr. Sup. - Improve. of Instr.						
Level 4 - Middle						
Program 110 - Regular Instruction						
30-110-61-31-4-110-72750 - VRS Retiree Health Care Credit	1,298.52	1,742.50	513.36	518.00	518.00	.00
30-110-61-31-4-110-73030 - Conferences-Student Services	1,908.26	1,902.02	754.50	3,293.00	3,293.00	.00
30-110-61-31-4-110-73115 - Printing Services	.00	326.87	.00	.00	.00	.00
30-110-61-31-4-110-73245 - Professional Development - Tuition Assistance	2,592.63	1,408.98	1,849.52	3,033.00	3,033.00	.00
30-110-61-31-4-110-75201 - Postage-Student Mailings	707.00	.00	335.00	1,100.00	1,100.00	.00
30-110-61-31-4-110-75511 - Travel-Director of Assessment/Tech	1,726.96	1,206.66	.00	.00	.00	.00
30-110-61-31-4-110-75529 - Travel-Itinerant	29.82	92.78	10.92	.00	.00	.00
30-110-61-31-4-110-76045 - Furniture and Equip <\$5,000	.00	.00	119.99	750.00	750.00	.00
Program 110 - Regular Instruction Totals	\$150,571.66	\$201,034.80	\$60,847.82	\$75,604.00	\$75,604.00	\$0.00
Program 120 - Special Education						
30-110-61-31-4-120-73075 - Legal Notices-Special Education	693.36	794.40	720.72	1,500.00	1,500.00	.00
30-110-61-31-4-120-73225 - Professional Development - Conferences	.00	1,750.54	839.64	807.00	807.00	.00
30-110-61-31-4-120-76465 - Testing Materials-Other	.00	1,931.24	1,475.75	2,000.00	2,000.00	.00
Program 120 - Special Education Totals	\$693.36	\$4,476.18	\$3,036.11	\$4,307.00	\$4,307.00	\$0.00
Program 140 - Gifted						
30-110-61-31-4-140-73230 - Professional Development - Gifted	1,290.00	1,068.00	609.38	1,290.00	1,290.00	.00
Program 140 - Gifted Totals	\$1,290.00	\$1,068.00	\$609.38	\$1,290.00	\$1,290.00	\$0.00
Level 4 - Middle Totals	\$152,555.02	\$206,578.98	\$64,493.31	\$81,201.00	\$81,201.00	\$0.00
Level 7 - Adult						
Program 170 - Adult						
30-110-61-31-7-170-71157 - Compensation-Regional Adult Ed Prog Mgr	13,924.88	.00	2,989.85	.00	.00	.00
30-110-61-31-7-170-71522 - Compensation-REWIP Retirees	.00	5,988.84	6,226.16	6,701.00	6,701.00	.00
30-110-61-31-7-170-72100 - FICA	5,619.70	3,157.33	654.68	513.00	513.00	.00
30-110-61-31-7-170-72210 - VRS Pension Contribution	13,635.24	1,323.15	.00	.00	.00	.00
30-110-61-31-7-170-72220 - VRS Hybrid Pension Contribution	.00	4,822.80	191.96	.00	.00	.00
30-110-61-31-7-170-72300 - Group Health and Dental Insurance	7,503.44	3,925.44	220.84	.00	.00	.00
30-110-61-31-7-170-72400 - VRS Group Life Insurance	1,094.52	513.44	170.61	.00	.00	.00
30-110-61-31-7-170-72510 - Hybrid Disability Insurance	.00	83.04	7.14	.00	.00	.00

General Fund Expense Budget

Budget Year 2022

G/L Account - Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2022 City Council/Board Approval	Difference Vs2021 Adopted Budget
Fund 30 - School General Fund						
Locations 110 - Central Instruction						
Function 61 - Instruction						
Sub-Function 31 - Instr. Sup. - Improve. of Instr.						
Level 7 - Adult						
Program 170 - Adult						
30-110-61-31-7-170-72750 - VRS Retiree Health Care Credit	1,027.68	470.38	36.21	.00	.00	.00
30-110-61-31-7-170-72800 - Termination Pay for Vac/Sick Leave	.00	8,000.00	.00	.00	.00	.00
30-110-61-31-7-170-76435 - Supplies - Instructional	.00	.00	2.49	.00	.00	.00
Program 170 - Adult Totals	\$42,805.46	\$28,284.42	\$10,499.94	\$7,214.00	\$7,214.00	\$0.00
Level 7 - Adult Totals	\$42,805.46	\$28,284.42	\$10,499.94	\$7,214.00	\$7,214.00	\$0.00
Sub-Function 31 - Instr. Sup. - Improve. of Instr. Totals	\$994,980.29	\$930,889.76	\$877,015.48	\$939,109.00	\$939,109.00	\$0.00
Function 61 - Instruction Totals	\$2,904,229.91	\$2,969,894.24	\$3,018,456.11	\$2,829,074.00	\$3,105,108.00	\$276,034.00
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	406,013.84	423,669.78	441,315.82	440,904.00	434,771.00	(6,133.00)
30-110-68-21-9-800-71200 - Compensation-OT	1,111.23	1,219.81	637.38	750.00	750.00	.00
30-110-68-21-9-800-71625 - Compensation-Travel Allowance	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	.00
30-110-68-21-9-800-72100 - FICA	28,929.61	30,061.19	31,372.61	33,878.00	33,409.00	(469.00)
30-110-68-21-9-800-72210 - VRS Pension Contribution	60,715.20	59,794.92	62,356.20	73,278.00	72,259.00	(1,019.00)
30-110-68-21-9-800-72220 - VRS Hybrid Pension Contribution	5,567.30	6,579.36	6,777.48	.00	.00	.00
30-110-68-21-9-800-72300 - Group Health and Dental Insurance	46,832.04	47,686.80	46,587.36	39,772.00	39,772.00	.00
30-110-68-21-9-800-72400 - VRS Group Life Insurance	5,320.34	5,545.32	5,775.84	5,908.00	5,826.00	(82.00)
30-110-68-21-9-800-72510 - Hybrid Disability Insurance	92.07	103.84	102.93	.00	.00	.00
30-110-68-21-9-800-72750 - VRS Retiree Health Care Credit	4,995.56	5,079.72	5,290.92	5,335.00	5,261.00	(74.00)
30-110-68-21-9-800-73205 - Software Licensing Fees	174,474.79	181,449.29	169,126.12	212,830.00	234,327.00	21,497.00
30-110-68-21-9-800-73225 - Professional Development - Conferences	5,440.00	7,415.81	4,029.76	5,440.00	5,440.00	.00
30-110-68-21-9-800-75529 - Travel-Itinerant	511.14	453.77	439.74	500.00	500.00	.00
30-110-68-21-9-800-76515 - Software-Instructional	53,088.65	57,251.00	58,711.09	70,750.00	77,488.00	6,738.00
30-110-68-21-9-800-76535 - Network Software	1,326.83	2,078.50	1,724.74	1,850.00	1,850.00	.00
30-110-68-21-9-800-76545 - Technology Repair and Replace	53,294.81	20,062.63	20,410.02	53,172.00	53,172.00	.00
Program 800 - Technology Totals	\$848,913.41	\$849,651.74	\$855,858.01	\$945,567.00	\$966,025.00	\$20,458.00

General Fund Expense Budget

Budget Year 2022

G/L Account - Account Description		2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2022 City Council/Board Approval	Difference Vs2021 Adopted Budget
Fund	30 - School General Fund						
Locations	110 - Central Instruction						
Function	68 - Technology						
Sub-Function	21 - Student Guidance						
Level	9 - District Wide Totals	\$848,913.41	\$849,651.74	\$855,858.01	\$945,567.00	\$966,025.00	\$20,458.00
Sub-Function	21 - Student Guidance Totals	\$848,913.41	\$849,651.74	\$855,858.01	\$945,567.00	\$966,025.00	\$20,458.00
Sub-Function	50 - Pupil Transportation (Other)						
Level	9 - District Wide						
Program	800 - Technology						
30-110-68-50-9-800-76041 - Technology - Software/Online Content		4,472.00	4,695.60	9,083.42	5,000.00	10,356.00	5,356.00
Program	800 - Technology Totals	\$4,472.00	\$4,695.60	\$9,083.42	\$5,000.00	\$10,356.00	\$5,356.00
Level	9 - District Wide Totals	\$4,472.00	\$4,695.60	\$9,083.42	\$5,000.00	\$10,356.00	\$5,356.00
Sub-Function	50 - Pupil Transportation (Other) Totals	\$4,472.00	\$4,695.60	\$9,083.42	\$5,000.00	\$10,356.00	\$5,356.00
Function	68 - Technology Totals	\$853,385.41	\$854,347.34	\$864,941.43	\$950,567.00	\$976,381.00	\$25,814.00
Locations	110 - Central Instruction Totals	\$3,757,615.32	\$3,824,241.58	\$3,883,397.54	\$3,779,641.00	\$4,081,489.00	\$301,848.00



THIS PAGE INTENTIONALLY BLANK



Salem High

Back of Tab

General Fund Expense Budget

Budget Year 2022

G/L Account - Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2022 City Council/Board Approval	Difference Vs2021 Adopted Budget
Fund 30 - School General Fund						
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	3,646,070.75	3,632,270.81	3,617,677.13	3,724,906.00	3,595,165.00	(129,741.00)
30-111-61-10-3-110-71151 - Compensation-Instructional Asst	78,817.77	56,533.20	57,721.08	58,289.00	59,555.00	1,266.00
30-111-61-10-3-110-71159 - Compensation- Accompanist	9,045.00	8,633.25	7,269.75	9,045.00	9,045.00	.00
30-111-61-10-3-110-71182 - Compensation-Band Assistants	14,426.02	14,454.02	14,682.02	14,710.00	13,238.00	(1,472.00)
30-111-61-10-3-110-71200 - Compensation-OT	14.63	.00	10.28	.00	.00	.00
30-111-61-10-3-110-71520 - Compensation-Substitutes	129,003.25	115,463.45	121,877.38	95,087.00	105,087.00	10,000.00
30-111-61-10-3-110-71522 - Compensation-REWIP Retirees	161,278.90	135,202.08	73,272.44	72,892.00	78,892.00	6,000.00
30-111-61-10-3-110-71620 - Compensation-Extracurricular Supplements	105.00	595.70	35.00	.00	.00	.00
30-111-61-10-3-110-71650 - Compensation-NBC Teacher Bonus	39,999.68	37,500.00	45,000.00	27,500.00	27,500.00	.00
30-111-61-10-3-110-71665 - Bonus Payments To Teachers	5,000.00	.00	.00	.00	.00	.00
30-111-61-10-3-110-72100 - FICA	299,110.96	294,256.40	287,840.27	312,544.00	292,133.00	(20,411.00)
30-111-61-10-3-110-72210 - VRS Pension Contribution	548,706.29	483,325.89	462,147.00	598,119.00	595,822.00	(2,297.00)
30-111-61-10-3-110-72220 - VRS Hybrid Pension Contribution	55,772.14	91,492.83	111,861.84	.00	.00	.00
30-111-61-10-3-110-72300 - Group Health and Dental Insurance	455,543.95	419,392.91	424,459.08	499,333.00	499,333.00	.00
30-111-61-10-3-110-72400 - VRS Group Life Insurance	48,415.54	48,023.87	47,977.07	49,970.00	48,039.00	(1,931.00)
30-111-61-10-3-110-72510 - Hybrid Disability Insurance	922.70	1,661.85	1,697.90	.00	.00	.00
30-111-61-10-3-110-72600 - Unemployment Compensation	8.82	.00	.00	.00	.00	.00
30-111-61-10-3-110-72700 - Workers Compensation	22,968.68	23,406.00	23,830.00	25,000.00	25,000.00	.00
30-111-61-10-3-110-72750 - VRS Retiree Health Care Credit	45,550.79	43,991.40	43,929.73	45,774.00	43,378.00	(2,396.00)
30-111-61-10-3-110-72800 - Termination Pay for Vac/Sick Leave	10,631.20	8,480.00	18,280.00	.00	.00	.00
30-111-61-10-3-110-72850 - OPEB ARC	24,011.00	24,011.00	24,011.00	.00	.00	.00
30-111-61-10-3-110-73125 - Repair/Maint - Art	679.32	723.36	.00	.00	.00	.00
30-111-61-10-3-110-73126 - Repair & Maint - Athletic Equipment	3,645.00	3,597.20	3,645.00	3,645.00	3,645.00	.00
30-111-61-10-3-110-73145 - Repair/Maint - Family and Consumer Science	.00	.00	143.64	.00	.00	.00
30-111-61-10-3-110-73150 - Repair/Maint - Math	1,374.62	.00	269.97	.00	.00	.00
30-111-61-10-3-110-73155 - Repair/Maint - Piano	225.00	350.00	300.00	350.00	350.00	.00
30-111-61-10-3-110-73165 - Repair/Maint - Science	802.90	756.60	.00	880.00	880.00	.00

General Fund Expense Budget

Budget Year 2022

G/L Account - Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2022 City Council/Board Approval	Difference Vs2021 Adopted Budget
Fund 30 - School General Fund						
Locations 111 - Salem High School						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 3 - Secondary						
Program 110 - Regular Instruction						
30-111-61-10-3-110-73170 - Repair/Maint - Tech Ed	1,982.71	2,158.72	2,165.53	2,165.00	2,165.00	.00
30-111-61-10-3-110-73255 - Professional Development	4,126.99	890.39	1,895.55	4,000.00	5,000.00	1,000.00
30-111-61-10-3-110-73256 - Professional Development - Athletic Training Certifications	.00	.00	.00	1,000.00	1,000.00	.00
30-111-61-10-3-110-75527 - Travel -Student Competition	10,438.27	7,800.11	2,154.39	8,000.00	8,000.00	.00
30-111-61-10-3-110-76015 - Allotment	67,283.23	65,520.20	66,045.15	84,546.00	85,224.00	678.00
30-111-61-10-3-110-76020 - Athletic Training	5,418.73	5,378.32	5,889.60	6,000.00	6,000.00	.00
30-111-61-10-3-110-76030 - Athletics/Athletic Equipment <\$5,000	53,133.93	.00	94,212.85	.00	.00	.00
30-111-61-10-3-110-76045 - Furniture and Equip <\$5,000	2,576.14	520.11	279.97	2,000.00	2,000.00	.00
30-111-61-10-3-110-76075 - Registration Guide	1,730.70	1,730.00	1,730.00	1,800.00	1,800.00	.00
30-111-61-10-3-110-76135 - Art Supplies and Equipment <\$5,000	5,697.02	5,674.08	.00	.00	.00	.00
30-111-61-10-3-110-76136 - Fine Arts	.00	.00	1,364.06	1,706.00	1,706.00	.00
30-111-61-10-3-110-76137 - Ceramics	.00	.00	2,120.81	3,400.00	3,400.00	.00
30-111-61-10-3-110-76138 - Graphic Arts	.00	.00	1,238.33	1,200.00	1,200.00	.00
30-111-61-10-3-110-76160 - Auto Body	6,917.05	6,063.36	5,040.89	6,217.00	6,217.00	.00
30-111-61-10-3-110-76165 - Auto Service Tech	2,801.89	3,876.18	3,808.50	3,784.00	3,784.00	.00
30-111-61-10-3-110-76167 - Career & Tech Ed - STATE	13,340.86	14,035.24	13,956.90	7,906.00	7,862.00	(44.00)
30-111-61-10-3-110-76170 - Band	8,375.10	7,892.61	9,007.30	8,975.00	8,975.00	.00
30-111-61-10-3-110-76180 - Black History Month	1,159.57	2,202.77	1,134.05	2,500.00	2,500.00	.00
30-111-61-10-3-110-76185 - Business Education	540.30	.00	.00	570.00	570.00	.00
30-111-61-10-3-110-76190 - Career Communications	841.66	1,198.26	1,206.19	1,215.00	1,215.00	.00
30-111-61-10-3-110-76205 - Career/Tech Ed	3,035.71	2,751.25	3,054.54	3,067.00	3,067.00	.00
30-111-61-10-3-110-76215 - Choir	1,797.70	1,755.40	1,707.87	3,224.00	3,224.00	.00
30-111-61-10-3-110-76225 - Chorale	1,470.59	1,470.00	1,470.00	.00	.00	.00
30-111-61-10-3-110-76231 - Computer Science	.00	.00	.00	.00	300.00	300.00
30-111-61-10-3-110-76232 - Cosmetology	.00	.00	.00	.00	6,007.00	6,007.00
30-111-61-10-3-110-76235 - Drama	1,880.23	1,985.00	1,985.00	1,985.00	1,985.00	.00
30-111-61-10-3-110-76236 - Diesel Program	.00	.00	.00	1,000.00	1,000.00	.00
30-111-61-10-3-110-76240 - Drivers Education	200.00	.00	300.00	200.00	200.00	.00

General Fund Expense Budget

Budget Year 2022

G/L Account - Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2022 City Council/Board Approval	Difference Vs2021 Adopted Budget
Fund 30 - School General Fund						
Locations 111 - Salem High School						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 3 - Secondary						
Program 110 - Regular Instruction						
30-111-61-10-3-110-76255 - English	1,070.83	1,050.89	1,063.68	1,061.00	1,061.00	.00
30-111-61-10-3-110-76260 - Family and Consumer Science	2,373.67	3,179.00	1,841.22	3,303.00	3,303.00	.00
30-111-61-10-3-110-76270 - Foreign Language	341.85	339.22	342.62	349.00	349.00	.00
30-111-61-10-3-110-76275 - Freshman Transition	.00	1,811.46	2,496.75	2,500.00	2,500.00	.00
30-111-61-10-3-110-76290 - Health	726.18	419.44	425.59	425.00	425.00	.00
30-111-61-10-3-110-76295 - Advanced Programs	65,287.71	80,956.17	72,964.69	91,725.00	114,300.00	22,575.00
30-111-61-10-3-110-76305 - ITRT	461.45	.00	600.72	.00	.00	.00
30-111-61-10-3-110-76340 - Marketing Education	315.58	133.23	246.52	324.00	324.00	.00
30-111-61-10-3-110-76345 - Mathematics	77.16	93.71	304.95	799.00	799.00	.00
30-111-61-10-3-110-76360 - Physical Education	345.22	3,762.97	645.06	707.00	707.00	.00
30-111-61-10-3-110-76380 - Science	9,373.98	9,589.62	7,546.22	9,610.00	9,610.00	.00
30-111-61-10-3-110-76385 - Social Studies	1,266.91	1,172.46	694.58	1,400.00	1,400.00	.00
30-111-61-10-3-110-76386 - Spirit Club	.00	.00	.00	300.00	300.00	.00
30-111-61-10-3-110-76387 - Student Council	.00	.00	.00	300.00	300.00	.00
30-111-61-10-3-110-76470 - Welding	5,463.74	5,752.89	5,943.72	5,753.00	5,753.00	.00
30-111-61-10-3-110-76483 - Yearbook	.00	750.00	750.00	10,000.00	10,000.00	.00
30-111-61-10-3-110-76515 - Software-Instructional	6,050.91	6,655.00	4,959.00	6,850.00	17,802.00	10,952.00
30-111-61-10-3-110-76530 - Computer Supplies	4,623.59	4,572.72	4,516.77	4,617.00	4,617.00	.00
Program 110 - Regular Instruction Totals	\$5,894,657.07	\$5,697,262.60	\$5,715,047.15	\$5,834,527.00	\$5,735,013.00	(\$99,514.00)
Program 120 - Special Education						
30-111-61-10-3-120-71120 - Compensation-Instructional Salaries	468,347.04	469,824.89	463,723.24	465,562.00	455,998.00	(9,564.00)
30-111-61-10-3-120-71151 - Compensation-Instructional Asst	84,786.36	76,979.02	69,249.41	75,367.00	75,367.00	.00
30-111-61-10-3-120-71520 - Compensation-Substitutes	8,315.88	1,518.23	1,971.90	.00	.00	.00
30-111-61-10-3-120-72100 - FICA	40,541.76	40,000.95	38,941.97	41,381.00	40,649.00	(732.00)
30-111-61-10-3-120-72210 - VRS Pension Contribution	53,185.02	42,568.75	25,976.40	89,902.00	88,313.00	(1,589.00)
30-111-61-10-3-120-72220 - VRS Hybrid Pension Contribution	37,263.15	44,671.49	58,558.93	.00	.00	.00
30-111-61-10-3-120-72300 - Group Health and Dental Insurance	94,613.86	79,872.40	81,462.96	73,106.00	73,106.00	.00

General Fund Expense Budget

Budget Year 2022

G/L Account - Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2022 City Council/Board Approval	Difference Vs2021 Adopted Budget
Fund 30 - School General Fund						
Locations 111 - Salem High School						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 3 - Secondary						
Program 120 - Special Education						
30-111-61-10-3-120-72400 - VRS Group Life Insurance	7,260.04	7,288.60	7,062.60	7,248.00	7,120.00	(128.00)
30-111-61-10-3-120-72510 - Hybrid Disability Insurance	616.48	692.28	888.80	.00	.00	.00
30-111-61-10-3-120-72750 - VRS Retiree Health Care Credit	6,816.82	6,676.45	6,469.60	6,545.00	6,430.00	(115.00)
30-111-61-10-3-120-72800 - Termination Pay for Vac/Sick Leave	.00	1,500.00	.00	.00	.00	.00
30-111-61-10-3-120-76390 - Sp Ed LD	203.38	242.99	270.45	.00	.00	.00
30-111-61-10-3-120-76398 - Sp Ed ED	304.11	330.80	492.15	.00	.00	.00
30-111-61-10-3-120-76405 - Sp Ed EMH	273.00	167.77	302.26	.00	.00	.00
30-111-61-10-3-120-76425 - Sp Ed -Transition	250.40	169.82	787.85	.00	.00	.00
30-111-61-10-3-120-76431 - Special Ed - General	.00	.00	.00	1,600.00	1,600.00	.00
Program 120 - Special Education Totals	\$802,777.30	\$772,504.44	\$756,158.52	\$760,711.00	\$748,583.00	(\$12,128.00)
Program 130 - Vocational						
30-111-61-10-3-130-71120 - Compensation-Instructional Salaries	607,810.19	622,373.12	635,832.96	692,208.00	656,422.00	(35,786.00)
30-111-61-10-3-130-71650 - Compensation-NBC Teacher Bonus	.00	2,500.00	7,500.00	.00	.00	.00
30-111-61-10-3-130-72100 - FICA	40,719.06	42,322.95	43,879.34	48,641.00	50,216.00	1,575.00
30-111-61-10-3-130-72210 - VRS Pension Contribution	90,777.00	89,260.80	91,687.00	105,675.00	109,097.00	3,422.00
30-111-61-10-3-130-72220 - VRS Hybrid Pension Contribution	7,453.56	7,232.80	7,447.00	.00	.00	.00
30-111-61-10-3-130-72300 - Group Health and Dental Insurance	97,473.17	86,974.20	85,861.06	83,211.00	83,211.00	.00
30-111-61-10-3-130-72400 - VRS Group Life Insurance	7,884.96	8,061.80	8,282.20	8,520.00	8,796.00	276.00
30-111-61-10-3-130-72510 - Hybrid Disability Insurance	123.30	124.50	113.00	.00	.00	.00
30-111-61-10-3-130-72750 - VRS Retiree Health Care Credit	7,403.40	7,384.80	7,586.70	7,694.00	7,943.00	249.00
30-111-61-10-3-130-72800 - Termination Pay for Vac/Sick Leave	.00	.00	8,000.00	.00	.00	.00
Program 130 - Vocational Totals	\$859,644.64	\$866,234.97	\$896,189.26	\$945,949.00	\$915,685.00	(\$30,264.00)
Program 150 - Other						
30-111-61-10-3-150-71120 - Compensation-Instructional Salaries	.00	118,197.48	112,067.40	111,748.00	111,748.00	.00
30-111-61-10-3-150-71620 - Compensation-Extracurricular Supplements	370,867.37	329,582.55	349,502.65	365,394.00	362,096.00	(3,298.00)
30-111-61-10-3-150-72100 - FICA	27,737.48	33,910.83	35,427.21	36,501.00	36,249.00	(252.00)
30-111-61-10-3-150-72210 - VRS Pension Contribution	5,975.52	18,533.40	17,572.08	18,573.00	18,573.00	.00
30-111-61-10-3-150-72300 - Group Health and Dental Insurance	9,458.22	18,040.44	12,111.36	8,560.00	8,560.00	.00

General Fund Expense Budget

Budget Year 2022

G/L Account - Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2022 City Council/Board Approval	Difference Vs2021 Adopted Budget
Fund 30 - School General Fund						
Locations 111 - Salem High School						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 3 - Secondary						
Program 150 - Other						
30-111-61-10-3-150-72400 - VRS Group Life Insurance	479.64	1,548.36	1,468.08	1,497.00	1,497.00	.00
30-111-61-10-3-150-72750 - VRS Retiree Health Care Credit	450.36	1,418.28	1,344.84	1,352.00	1,352.00	.00
30-111-61-10-3-150-72800 - Termination Pay for Vac/Sick Leave	.00	4,351.50	.00	.00	.00	.00
30-111-61-10-3-150-76030 - Athletics/Athletic Equipment <\$5,000	.00	52,064.79	.00	52,997.00	78,997.00	26,000.00
Program 150 - Other Totals	\$414,968.59	\$577,647.63	\$529,493.62	\$596,622.00	\$619,072.00	\$22,450.00
Level 3 - Secondary Totals	\$7,972,047.60	\$7,913,649.64	\$7,896,888.55	\$8,137,809.00	\$8,018,353.00	(\$119,456.00)
Sub-Function 10 - Classroom Instruction Totals	\$7,972,047.60	\$7,913,649.64	\$7,896,888.55	\$8,137,809.00	\$8,018,353.00	(\$119,456.00)
Sub-Function 21 - Student Guidance						
Level 3 - Secondary						
Program 110 - Regular Instruction						
30-111-61-21-3-110-71124 - Compensation-Guidance Counselors	197,073.03	241,284.91	248,734.33	261,829.00	261,829.00	.00
30-111-61-21-3-110-71150 - Compensation-Clerical	32,876.76	32,025.25	32,978.15	34,714.00	34,714.00	.00
30-111-61-21-3-110-71522 - Compensation-REWIP Retirees	45,579.65	.00	.00	.00	.00	.00
30-111-61-21-3-110-71650 - Compensation-NBC Teacher Bonus	3,541.65	.00	.00	.00	.00	.00
30-111-61-21-3-110-72100 - FICA	20,753.18	20,213.30	21,067.45	22,686.00	22,686.00	.00
30-111-61-21-3-110-72210 - VRS Pension Contribution	21,483.84	27,548.89	28,439.91	49,285.00	49,285.00	.00
30-111-61-21-3-110-72220 - VRS Hybrid Pension Contribution	15,966.96	14,748.88	15,348.83	.00	.00	.00
30-111-61-21-3-110-72300 - Group Health and Dental Insurance	29,298.58	26,534.01	24,667.76	34,470.00	34,470.00	.00
30-111-61-21-3-110-72400 - VRS Group Life Insurance	3,006.12	3,534.47	3,658.49	3,974.00	3,974.00	.00
30-111-61-21-3-110-72510 - Hybrid Disability Insurance	264.20	256.21	232.95	.00	.00	.00
30-111-61-21-3-110-72750 - VRS Retiree Health Care Credit	2,822.72	3,237.33	3,351.08	3,588.00	3,588.00	.00
30-111-61-21-3-110-72800 - Termination Pay for Vac/Sick Leave	20,569.90	.00	.00	.00	.00	.00
30-111-61-21-3-110-76285 - Guidance	830.33	2,371.86	706.92	865.00	865.00	.00
Program 110 - Regular Instruction Totals	\$394,066.92	\$371,755.11	\$379,185.87	\$411,411.00	\$411,411.00	\$0.00
Program 120 - Special Education						
30-111-61-21-3-120-71124 - Compensation-Guidance Counselors	.00	12,671.35	13,091.28	.00	.00	.00
30-111-61-21-3-120-71150 - Compensation-Clerical	.00	1,685.54	1,735.69	.00	.00	.00
30-111-61-21-3-120-72100 - FICA	.00	1,070.39	1,108.81	.00	.00	.00
30-111-61-21-3-120-72210 - VRS Pension Contribution	.00	1,498.72	1,496.84	.00	.00	.00

General Fund Expense Budget

Budget Year 2022

G/L Account - Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2022 City Council/Board Approval	Difference Vs2021 Adopted Budget
Fund 30 - School General Fund						
Locations 111 - Salem High School						
Function 61 - Instruction						
Sub-Function 21 - Student Guidance						
Level 3 - Secondary						
Program 120 - Special Education						
30-111-61-21-3-120-72220 - VRS Hybrid Pension Contribution	.00	916.32	807.83	.00	.00	.00
30-111-61-21-3-120-72300 - Group Health and Dental Insurance	.00	1,420.55	1,298.30	.00	.00	.00
30-111-61-21-3-120-72400 - VRS Group Life Insurance	.00	201.18	192.55	.00	.00	.00
30-111-61-21-3-120-72510 - Hybrid Disability Insurance	.00	13.49	12.26	.00	.00	.00
30-111-61-21-3-120-72750 - VRS Retiree Health Care Credit	.00	184.62	176.38	.00	.00	.00
30-111-61-21-3-120-76285 - Guidance	.00	124.84	37.21	.00	.00	.00
Program 120 - Special Education Totals	\$0.00	\$19,787.00	\$19,957.15	\$0.00	\$0.00	\$0.00
Level 3 - Secondary Totals	\$394,066.92	\$391,542.11	\$399,143.02	\$411,411.00	\$411,411.00	\$0.00
Sub-Function 21 - Student Guidance Totals	\$394,066.92	\$391,542.11	\$399,143.02	\$411,411.00	\$411,411.00	\$0.00
Sub-Function 32 - Instr. Sup. - Media Services						
Level 3 - Secondary						
Program 110 - Regular Instruction						
30-111-61-32-3-110-71122 - Compensation-Librarians	108,325.69	112,237.86	103,100.47	103,260.00	103,260.00	.00
30-111-61-32-3-110-71152 - Compensation - Media Clerk	15,977.85	13,973.37	16,778.91	18,881.00	18,881.00	.00
30-111-61-32-3-110-71522 - Compensation-REWIP Retirees	.00	.00	5,102.58	.00	.00	.00
30-111-61-32-3-110-71650 - Compensation-NBC Teacher Bonus	.00	.00	7,500.00	.00	.00	.00
30-111-61-32-3-110-72100 - FICA	9,150.99	9,282.16	9,031.05	9,344.00	9,344.00	.00
30-111-61-32-3-110-72210 - VRS Pension Contribution	8,537.16	8,700.91	16,529.38	20,300.00	20,300.00	.00
30-111-61-32-3-110-72220 - VRS Hybrid Pension Contribution	11,720.64	10,816.50	2,072.42	.00	.00	.00
30-111-61-32-3-110-72300 - Group Health and Dental Insurance	19,491.34	17,209.18	19,853.92	23,665.00	23,665.00	.00
30-111-61-32-3-110-72400 - VRS Group Life Insurance	1,626.12	1,630.62	1,554.07	1,637.00	1,637.00	.00
30-111-61-32-3-110-72510 - Hybrid Disability Insurance	193.90	186.28	31.43	.00	.00	.00
30-111-61-32-3-110-72750 - VRS Retiree Health Care Credit	1,526.76	1,493.70	1,423.62	1,478.00	1,478.00	.00
30-111-61-32-3-110-73015 - Binding Services	1,694.00	1,661.85	1,694.43	1,260.00	1,260.00	.00
30-111-61-32-3-110-73130 - Repair/Maint - Audio/Visual	1,899.52	.00	.00	.00	.00	.00
30-111-61-32-3-110-76130 - Textbooks	.00	70.00	.00	.00	.00	.00
30-111-61-32-3-110-76155 - Audio Visual Media	3,775.75	5,875.57	5,853.65	2,160.00	2,160.00	.00
30-111-61-32-3-110-76325 - Library Books and Supplies	3,324.14	3,304.51	3,327.00	8,992.00	9,251.00	259.00
30-111-61-32-3-110-76330 - Library Reference Materials	1,189.51	1,217.01	1,234.34	5,500.00	5,241.00	(259.00)

General Fund Expense Budget

Budget Year 2022

G/L Account - Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2022 City Council/Board Approval	Difference Vs2021 Adopted Budget
Fund 30 - School General Fund						
Locations 111 - Salem High School						
Function 61 - Instruction						
Sub-Function 32 - Instr. Sup. - Media Services						
Level 3 - Secondary						
Program 110 - Regular Instruction						
30-111-61-32-3-110-76355 - Periodicals	5,454.43	5,447.56	5,299.08	.00	.00	.00
Program 110 - Regular Instruction Totals	\$193,887.80	\$193,107.08	\$200,386.35	\$196,477.00	\$196,477.00	\$0.00
Level 3 - Secondary Totals	\$193,887.80	\$193,107.08	\$200,386.35	\$196,477.00	\$196,477.00	\$0.00
Sub-Function 32 - Instr. Sup. - Media Services Totals	\$193,887.80	\$193,107.08	\$200,386.35	\$196,477.00	\$196,477.00	\$0.00
Sub-Function 41 - Admin. Principals Office						
Level 3 - Secondary						
Program 110 - Regular Instruction						
30-111-61-41-3-110-71126 - Compensation-Principals	109,856.04	112,619.04	119,433.00	119,433.00	119,433.00	.00
30-111-61-41-3-110-71127 - Compensation-Asst Principals	242,688.36	204,314.19	213,110.52	213,111.00	213,111.00	.00
30-111-61-41-3-110-71150 - Compensation-Clerical	129,396.87	148,712.00	152,982.57	152,868.00	152,868.00	.00
30-111-61-41-3-110-71200 - Compensation-OT	1,525.73	1,396.88	750.57	2,500.00	2,500.00	.00
30-111-61-41-3-110-71520 - Compensation-Substitutes	672.00	2,946.72	.00	.00	.00	.00
30-111-61-41-3-110-72100 - FICA	35,662.60	34,285.44	34,787.81	37,325.00	37,325.00	.00
30-111-61-41-3-110-72210 - VRS Pension Contribution	74,679.98	67,447.92	66,009.14	80,675.00	80,675.00	.00
30-111-61-41-3-110-72220 - VRS Hybrid Pension Contribution	3,700.68	5,704.90	10,103.36	.00	.00	.00
30-111-61-41-3-110-72300 - Group Health and Dental Insurance	76,176.29	73,244.29	70,174.56	63,106.00	63,106.00	.00
30-111-61-41-3-110-72400 - VRS Group Life Insurance	6,291.53	6,111.82	6,358.78	6,505.00	6,505.00	.00
30-111-61-41-3-110-72510 - Hybrid Disability Insurance	61.10	98.26	153.43	.00	.00	.00
30-111-61-41-3-110-72750 - VRS Retiree Health Care Credit	5,907.34	5,598.42	5,824.98	5,873.00	5,873.00	.00
30-111-61-41-3-110-72800 - Termination Pay for Vac/Sick Leave	8,894.35	1,085.68	.00	.00	.00	.00
30-111-61-41-3-110-75201 - Postage-Student Mailings	7,579.25	2,837.40	3,735.15	4,300.00	4,300.00	.00
30-111-61-41-3-110-75521 - Travel-Principals	3,604.23	1,546.98	3,600.00	3,600.00	3,600.00	.00
30-111-61-41-3-110-75803 - Dues-Accreditation	1,350.00	1,389.00	1,424.00	1,419.00	1,419.00	.00
30-111-61-41-3-110-76230 - Commencement	8,329.79	8,379.69	4,611.65	8,850.00	8,850.00	.00
Program 110 - Regular Instruction Totals	\$716,376.14	\$677,718.63	\$693,059.52	\$699,565.00	\$699,565.00	\$0.00
Level 3 - Secondary Totals	\$716,376.14	\$677,718.63	\$693,059.52	\$699,565.00	\$699,565.00	\$0.00
Sub-Function 41 - Admin. Principals Office Totals	\$716,376.14	\$677,718.63	\$693,059.52	\$699,565.00	\$699,565.00	\$0.00
Function 61 - Instruction Totals	\$9,276,378.46	\$9,176,017.46	\$9,189,477.44	\$9,445,262.00	\$9,325,806.00	(\$119,456.00)

General Fund Expense Budget

Budget Year 2022

G/L Account - Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2022 City Council/Board Approval	Difference Vs2021 Adopted Budget
Fund 30 - School General Fund						
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	520.74	546.03	495.59	556.00	556.00	.00
Program 222 - Health Services Totals	\$520.74	\$546.03	\$495.59	\$556.00	\$556.00	\$0.00
Level 9 - District Wide Totals	\$520.74	\$546.03	\$495.59	\$556.00	\$556.00	\$0.00
Sub-Function 62 - Admin, Attend. & Health Totals	\$520.74	\$546.03	\$495.59	\$556.00	\$556.00	\$0.00
Function 62 - Administration, Attend. & Health Totals	\$520.74	\$546.03	\$495.59	\$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	232,218.16	254,740.57	245,163.23	278,333.00	277,886.00	(447.00)
30-111-64-64-9-420-71200 - Compensation-OT	12,488.46	10,020.97	16,877.21	15,000.00	15,000.00	.00
30-111-64-64-9-420-71520 - Compensation-Substitutes	10,049.76	6,934.14	3,687.36	7,000.00	7,000.00	.00
30-111-64-64-9-420-72100 - FICA	19,270.16	19,491.63	19,063.87	21,063.00	21,411.00	348.00
30-111-64-64-9-420-72210 - VRS Pension Contribution	12,362.11	9,296.02	8,430.50	11,553.00	12,048.00	495.00
30-111-64-64-9-420-72220 - VRS Hybrid Pension Contribution	2,610.45	4,017.51	4,441.18	.00	.00	.00
30-111-64-64-9-420-72300 - Group Health and Dental Insurance	55,634.27	53,248.10	52,332.94	90,902.00	100,845.00	9,943.00
30-111-64-64-9-420-72400 - VRS Group Life Insurance	3,182.98	3,142.97	2,901.61	3,462.00	3,570.00	108.00
30-111-64-64-9-420-72510 - Hybrid Disability Insurance	356.95	703.62	625.60	.00	.00	.00
30-111-64-64-9-420-72700 - Workers Compensation	2,708.84	2,760.00	2,810.00	3,000.00	3,000.00	.00
30-111-64-64-9-420-72750 - VRS Retiree Health Care Credit	1,876.97	1,631.74	1,545.97	1,920.00	2,111.00	191.00
30-111-64-64-9-420-72800 - Termination Pay for Vac/Sick Leave	8,759.55	360.97	580.39	.00	.00	.00
30-111-64-64-9-420-72850 - OPEB ARC	2,619.00	2,619.00	2,619.00	.00	.00	.00
30-111-64-64-9-420-73180 - Repair/Maint - Other Contracted	27,979.27	34,490.97	25,606.51	22,000.00	25,334.00	3,334.00
30-111-64-64-9-420-74900 - Building Maintenance -City	138,528.71	135,764.67	121,566.24	150,000.00	150,000.00	.00
30-111-64-64-9-420-75001 - Telecom/ Internet Services	10,972.99	11,198.42	10,426.64	12,000.00	12,000.00	.00
30-111-64-64-9-420-75004 - Utilities - Electric	271,449.15	282,514.22	248,683.70	304,000.00	304,000.00	.00
30-111-64-64-9-420-75005 - Utilities - Natural Gas	22,135.44	25,202.81	15,687.13	24,000.00	24,000.00	.00
30-111-64-64-9-420-75009 - Utilities - Water and Sewer	33,534.10	51,637.50	54,881.26	54,500.00	54,500.00	.00

General Fund Expense Budget

Budget Year 2022

G/L Account - Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2022 City Council/Board Approval	Difference Vs2021 Adopted Budget
Fund 30 - School General Fund						
Locations 111 - Salem High School						
Function 64 - Operation & Maintenance						
Sub-Function 64 - Operation & Maintenance						
Level 9 - District Wide						
Program 420 - Building Services						
30-111-64-64-9-420-76055 - Machines, Equipment and Tools < \$5,000	.00	3,291.44	3,500.00	1,800.00	1,800.00	.00
30-111-64-64-9-420-76110 - Supplies - Operational	27,779.31	25,867.46	39,001.07	20,000.00	20,000.00	.00
Program 420 - Building Services Totals	\$896,516.63	\$938,934.73	\$880,431.41	\$1,020,533.00	\$1,034,505.00	\$13,972.00
Program 430 - Grounds Services						
30-111-64-64-9-430-74910 - Grounds Maintenance-City	37,854.01	32,071.29	29,410.73	38,000.00	38,000.00	.00
Program 430 - Grounds Services Totals	\$37,854.01	\$32,071.29	\$29,410.73	\$38,000.00	\$38,000.00	\$0.00
Program 460 - Security Services						
30-111-64-64-9-460-71142 - Compensation-Security Guard	23,277.15	24,690.79	25,310.56	24,633.00	.00	(24,633.00)
30-111-64-64-9-460-72100 - FICA	1,721.38	1,833.51	1,867.03	1,884.00	.00	(1,884.00)
30-111-64-64-9-460-72210 - VRS Pension Contribution	3,703.21	3,749.60	3,862.50	4,094.00	.00	(4,094.00)
30-111-64-64-9-460-72300 - Group Health and Dental Insurance	7,328.71	6,923.84	6,883.60	9,943.00	.00	(9,943.00)
30-111-64-64-9-460-72400 - VRS Group Life Insurance	296.32	313.30	322.70	330.00	.00	(330.00)
30-111-64-64-9-460-72750 - VRS Retiree Health Care Credit	279.03	287.00	295.60	298.00	.00	(298.00)
Program 460 - Security Services Totals	\$36,605.80	\$37,798.04	\$38,541.99	\$41,182.00	\$0.00	(\$41,182.00)
Level 9 - District Wide Totals	\$970,976.44	\$1,008,804.06	\$948,384.13	\$1,099,715.00	\$1,072,505.00	(\$27,210.00)
Sub-Function 64 - Operation & Maintenance Totals	\$970,976.44	\$1,008,804.06	\$948,384.13	\$1,099,715.00	\$1,072,505.00	(\$27,210.00)
Function 64 - Operation & Maintenance Totals	\$970,976.44	\$1,008,804.06	\$948,384.13	\$1,099,715.00	\$1,072,505.00	(\$27,210.00)
Function 68 - Technology						
Sub-Function 10 - Classroom Instruction						
Level 9 - District Wide						
Program 800 - Technology						
30-111-68-10-9-800-71139 - Compensation-ITRT	33,709.26	34,876.47	36,196.96	35,440.00	35,798.00	358.00
30-111-68-10-9-800-72100 - FICA	2,550.47	2,645.85	2,747.98	2,711.00	2,739.00	28.00
30-111-68-10-9-800-72210 - VRS Pension Contribution	5,420.04	5,387.80	5,556.90	5,890.00	5,950.00	60.00
30-111-68-10-9-800-72300 - Group Health and Dental Insurance	3,778.30	3,467.12	3,444.40	4,971.00	4,971.00	.00
30-111-68-10-9-800-72400 - VRS Group Life Insurance	435.12	450.11	464.20	475.00	480.00	5.00
30-111-68-10-9-800-72750 - VRS Retiree Health Care Credit	408.48	412.31	425.20	429.00	433.00	4.00
30-111-68-10-9-800-76305 - ITRT	431.81	890.88	299.28	900.00	900.00	.00
30-111-68-10-9-800-76545 - Technology Repair and Replace	17,995.83	4,755.55	5,821.76	4,050.00	4,050.00	.00

General Fund Expense Budget

Budget Year 2022

G/L Account - Account Description		2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2022 City Council/Board Approval	Difference Vs2021 Adopted Budget
Fund 30 - School General Fund							
Locations 111 - Salem High School							
Function 68 - Technology							
Sub-Function 10 - Classroom Instruction							
Level 9 - District Wide							
Program 800 - Technology							
30-111-68-10-9-800-78050 - Technology Addl VPSA Eligible		32,189.88	144,510.00	90,750.00	91,550.00	90,750.00	(800.00)
Program 800 - Technology Totals		\$96,919.19	\$197,396.09	\$145,706.68	\$146,416.00	\$146,071.00	(\$345.00)
Level 9 - District Wide Totals		\$96,919.19	\$197,396.09	\$145,706.68	\$146,416.00	\$146,071.00	(\$345.00)
Sub-Function 10 - Classroom Instruction Totals		\$96,919.19	\$197,396.09	\$145,706.68	\$146,416.00	\$146,071.00	(\$345.00)
Function 68 - Technology Totals		\$96,919.19	\$197,396.09	\$145,706.68	\$146,416.00	\$146,071.00	(\$345.00)
Locations 111 - Salem High School Totals		\$10,344,794.83	\$10,382,763.64	\$10,284,063.84	\$10,691,949.00	\$10,544,938.00	(\$147,011.00)



Andrew Lewis Middle

Back of Tab

General Fund Expense Budget

Budget Year 2022

G/L Account - Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2022 City Council/Board Approval	Difference Vs2021 Adopted Budget
Fund 30 - School General Fund						
Locations 112 - Andrew Lewis Middle School						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 4 - Middle						
Program 110 - Regular Instruction						
30-112-61-10-4-110-71120 - Compensation-Instructional Salaries	2,715,848.10	2,824,768.91	2,968,690.02	3,006,233.00	3,081,778.00	75,545.00
30-112-61-10-4-110-71151 - Compensation-Instructional Asst	44,686.46	56,777.94	50,107.66	67,337.00	65,957.00	(1,380.00)
30-112-61-10-4-110-71159 - Compensation- Accompanist	3,813.75	4,036.50	4,414.50	4,050.00	4,050.00	.00
30-112-61-10-4-110-71520 - Compensation-Substitutes	112,448.33	59,869.19	51,907.65	80,000.00	70,000.00	(10,000.00)
30-112-61-10-4-110-71522 - Compensation-REWIP Retirees	115,848.34	80,262.60	59,841.41	81,101.00	79,519.00	(1,582.00)
30-112-61-10-4-110-71650 - Compensation-NBC Teacher Bonus	17,499.84	22,500.00	15,000.00	7,500.00	7,500.00	.00
30-112-61-10-4-110-72100 - FICA	219,249.77	222,733.02	231,401.70	235,883.00	253,124.00	17,241.00
30-112-61-10-4-110-72210 - VRS Pension Contribution	401,934.47	387,318.10	415,548.00	456,356.00	523,154.00	66,798.00
30-112-61-10-4-110-72220 - VRS Hybrid Pension Contribution	41,438.10	56,038.10	52,662.02	.00	.00	.00
30-112-61-10-4-110-72300 - Group Health and Dental Insurance	351,804.94	334,760.28	339,733.74	353,058.00	353,058.00	.00
30-112-61-10-4-110-72400 - VRS Group Life Insurance	35,607.64	37,077.29	39,199.01	38,127.00	42,180.00	4,053.00
30-112-61-10-4-110-72510 - Hybrid Disability Insurance	689.31	972.53	847.35	.00	.00	.00
30-112-61-10-4-110-72700 - Workers Compensation	15,970.85	16,275.00	16,569.00	20,000.00	20,000.00	.00
30-112-61-10-4-110-72750 - VRS Retiree Health Care Credit	33,433.64	33,963.97	35,907.91	34,925.00	38,088.00	3,163.00
30-112-61-10-4-110-72800 - Termination Pay for Vac/Sick Leave	23,060.00	7,620.00	8,000.00	.00	.00	.00
30-112-61-10-4-110-72850 - OPEB ARC	17,026.00	17,026.00	17,026.00	.00	.00	.00
30-112-61-10-4-110-73126 - Repair & Maint - Athletic Equipment	652.33	2,802.90	3,300.94	3,042.00	3,042.00	.00
30-112-61-10-4-110-73135 - Repair/Maint - Band Instruments	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	.00
30-112-61-10-4-110-73140 - Repair/Maint - Business Ed	241.85	239.44	166.95	240.00	240.00	.00
30-112-61-10-4-110-73145 - Repair/Maint - Family and Consumer Science	.00	264.46	146.73	535.00	535.00	.00
30-112-61-10-4-110-73148 - Repair & Maint - Foreign Language Dept	.00	.00	.00	338.00	338.00	.00
30-112-61-10-4-110-73150 - Repair/Maint - Math	3,282.13	2,113.48	1,960.89	1,964.00	1,964.00	.00
30-112-61-10-4-110-73154 - Repair & Maint - PE Equipment	280.00	280.00	280.00	280.00	280.00	.00
30-112-61-10-4-110-73155 - Repair/Maint - Piano	280.85	272.35	245.07	280.00	280.00	.00
30-112-61-10-4-110-73165 - Repair/Maint - Science	1,875.73	2,342.46	2,322.69	2,385.00	2,385.00	.00
30-112-61-10-4-110-73175 - Repair/Maint- Computer	34.69	.00	175.23	200.00	50.00	(150.00)
30-112-61-10-4-110-73255 - Professional Development	965.10	100.00	.00	200.00	200.00	.00

General Fund Expense Budget

Budget Year 2022

G/L Account - Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2022 City Council/Board Approval	Difference Vs2021 Adopted Budget
Fund 30 - School General Fund						
Locations 112 - Andrew Lewis Middle School						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 4 - Middle						
Program 110 - Regular Instruction						
30-112-61-10-4-110-76010 - Agenda Books	3,393.92	162.06	2,486.00	3,394.00	3,394.00	.00
30-112-61-10-4-110-76015 - Allotment	29,988.45	33,833.54	26,742.78	44,368.00	44,448.00	80.00
30-112-61-10-4-110-76030 - Athletics/Athletic Equipment <\$5,000	8,917.88	.00	8,624.73	.00	.00	.00
30-112-61-10-4-110-76045 - Furniture and Equip <\$5,000	600.00	23.04	10,126.40	1,127.00	9,127.00	8,000.00
30-112-61-10-4-110-76075 - Registration Guide	.00	.00	.00	300.00	300.00	.00
30-112-61-10-4-110-76085 - School Improvement	210.90	.00	50.98	100.00	100.00	.00
30-112-61-10-4-110-76090 - Student Recognition	915.25	105.00	1,304.75	1,619.00	1,619.00	.00
30-112-61-10-4-110-76135 - Art Supplies and Equipment <\$5,000	1,813.05	2,859.78	2,493.19	2,500.00	2,500.00	.00
30-112-61-10-4-110-76170 - Band	1,226.67	1,597.98	1,599.99	1,600.00	1,600.00	.00
30-112-61-10-4-110-76185 - Business Education	1,390.53	1,263.38	1,253.86	1,261.00	1,261.00	.00
30-112-61-10-4-110-76215 - Choir	1,530.62	1,664.86	1,928.72	1,940.00	1,940.00	.00
30-112-61-10-4-110-76235 - Drama	.00	.00	369.34	410.00	410.00	.00
30-112-61-10-4-110-76260 - Family and Consumer Science	2,538.41	2,774.67	3,168.22	2,950.00	2,950.00	.00
30-112-61-10-4-110-76270 - Foreign Language	495.99	547.54	151.88	194.00	194.00	.00
30-112-61-10-4-110-76290 - Health	479.49	486.00	486.00	486.00	486.00	.00
30-112-61-10-4-110-76300 - Intro to Computers	827.16	834.70	808.70	839.00	839.00	.00
30-112-61-10-4-110-76320 - Language Arts	2,467.68	2,448.17	2,391.99	4,442.00	4,442.00	.00
30-112-61-10-4-110-76345 - Mathematics	1,248.00	1,098.25	1,246.42	1,248.00	1,248.00	.00
30-112-61-10-4-110-76360 - Physical Education	559.00	638.81	552.80	560.00	560.00	.00
30-112-61-10-4-110-76380 - Science	2,463.52	2,042.05	1,957.10	2,000.00	2,000.00	.00
30-112-61-10-4-110-76385 - Social Studies	538.54	924.02	481.65	1,000.00	1,000.00	.00
30-112-61-10-4-110-76440 - Technology Education	2,498.81	5,402.97	5,512.35	5,403.00	5,403.00	.00
30-112-61-10-4-110-76515 - Software-Instructional	8,957.28	9,240.00	9,260.74	9,400.00	9,400.00	.00
30-112-61-10-4-110-76530 - Computer Supplies	2,601.00	1,999.01	3,226.20	2,500.00	2,500.00	.00
Program 110 - Regular Instruction Totals	\$4,236,634.37	\$4,243,360.35	\$4,404,679.26	\$4,486,675.00	\$4,648,443.00	\$161,768.00
Program 120 - Special Education						
30-112-61-10-4-120-71120 - Compensation-Instructional Salaries	325,264.36	303,533.89	300,870.81	310,549.00	284,223.00	(26,326.00)
30-112-61-10-4-120-71151 - Compensation-Instructional Asst	50,512.43	51,783.06	67,740.17	67,772.00	55,546.00	(12,226.00)

General Fund Expense Budget

Budget Year 2022

G/L Account - Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2022 City Council/Board Approval	Difference Vs2021 Adopted Budget
Fund 30 - School General Fund						
Locations 112 - Andrew Lewis Middle School						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 4 - Middle						
Program 120 - Special Education						
30-112-61-10-4-120-71520 - Compensation-Substitutes	3,663.35	148.12	148.82	.00	.00	.00
30-112-61-10-4-120-71522 - Compensation-REWIP Retirees	.00	6,453.72	8,378.39	.00	.00	.00
30-112-61-10-4-120-72100 - FICA	27,833.51	26,081.08	26,618.28	28,942.00	25,992.00	(2,950.00)
30-112-61-10-4-120-72210 - VRS Pension Contribution	58,500.10	45,534.94	46,784.80	62,877.00	56,470.00	(6,407.00)
30-112-61-10-4-120-72220 - VRS Hybrid Pension Contribution	2,351.88	9,371.60	11,814.56	.00	.00	.00
30-112-61-10-4-120-72300 - Group Health and Dental Insurance	43,609.10	56,667.76	63,319.60	60,656.00	60,656.00	.00
30-112-61-10-4-120-72400 - VRS Group Life Insurance	4,884.62	4,587.28	4,895.60	5,070.00	4,553.00	(517.00)
30-112-61-10-4-120-72510 - Hybrid Disability Insurance	38.90	157.62	179.30	.00	.00	.00
30-112-61-10-4-120-72600 - Unemployment Compensation	.00	7,560.00	.00	.00	.00	.00
30-112-61-10-4-120-72750 - VRS Retiree Health Care Credit	4,586.36	4,201.98	4,484.80	4,578.00	4,111.00	(467.00)
30-112-61-10-4-120-72800 - Termination Pay for Vac/Sick Leave	3,140.00	.00	.00	.00	.00	.00
30-112-61-10-4-120-76390 - Sp Ed LD	1,039.92	1,086.18	427.50	1,060.00	1,060.00	.00
30-112-61-10-4-120-76405 - Sp Ed EMH	217.49	265.00	.00	265.00	265.00	.00
30-112-61-10-4-120-76410 - Sp Ed ID	59.94	119.88	119.88	150.00	150.00	.00
30-112-61-10-4-120-76415 - Sp Ed BD	447.56	453.12	439.97	530.00	530.00	.00
Program 120 - Special Education Totals	\$526,149.52	\$518,005.23	\$536,222.48	\$542,449.00	\$493,556.00	(\$48,893.00)
Program 130 - Vocational						
30-112-61-10-4-130-71120 - Compensation-Instructional Salaries	227,724.82	234,752.05	242,219.50	242,417.00	242,417.00	.00
30-112-61-10-4-130-72100 - FICA	16,491.06	17,026.77	17,593.67	18,545.00	18,545.00	.00
30-112-61-10-4-130-72210 - VRS Pension Contribution	37,279.92	37,858.94	38,010.90	40,290.00	40,290.00	.00
30-112-61-10-4-130-72300 - Group Health and Dental Insurance	24,260.18	22,244.08	22,100.32	32,828.00	32,828.00	.00
30-112-61-10-4-130-72400 - VRS Group Life Insurance	2,992.56	3,168.74	3,175.70	3,248.00	3,248.00	.00
30-112-61-10-4-130-72750 - VRS Retiree Health Care Credit	2,809.80	2,896.48	2,909.00	2,933.00	2,933.00	.00
Program 130 - Vocational Totals	\$311,558.34	\$317,947.06	\$326,009.09	\$340,261.00	\$340,261.00	\$0.00
Program 150 - Other						
30-112-61-10-4-150-71620 - Compensation-Extracurricular Supplements	145,520.32	144,915.83	147,636.31	154,052.00	152,920.00	(1,132.00)
30-112-61-10-4-150-72100 - FICA	11,132.37	11,093.13	11,380.76	11,785.00	11,698.00	(87.00)
30-112-61-10-4-150-76030 - Athletics/Athletic Equipment <\$5,000	.00	7,425.86	.00	7,200.00	7,200.00	.00

General Fund Expense Budget

Budget Year 2022

G/L Account - Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2022 City Council/Board Approval	Difference Vs2021 Adopted Budget
Fund 30 - School General Fund						
Locations 112 - Andrew Lewis Middle School						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 4 - Middle						
Program 150 - Other						
Program 150 - Other Totals	\$156,652.69	\$163,434.82	\$159,017.07	\$173,037.00	\$171,818.00	(\$1,219.00)
Level 4 - Middle Totals	\$5,230,994.92	\$5,242,747.46	\$5,425,927.90	\$5,542,422.00	\$5,654,078.00	\$111,656.00
Sub-Function 10 - Classroom Instruction Totals	\$5,230,994.92	\$5,242,747.46	\$5,425,927.90	\$5,542,422.00	\$5,654,078.00	\$111,656.00
Sub-Function 21 - Student Guidance						
Level 4 - Middle						
Program 110 - Regular Instruction						
30-112-61-21-4-110-71124 - Compensation-Guidance Counselors	180,493.71	183,949.18	196,701.03	207,004.00	207,004.00	.00
30-112-61-21-4-110-71150 - Compensation-Clerical	37,411.56	36,347.79	37,455.24	39,276.00	39,276.00	.00
30-112-61-21-4-110-71200 - Compensation-OT	395.67	502.51	262.33	.00	.00	.00
30-112-61-21-4-110-72100 - FICA	15,841.73	16,098.28	17,210.50	18,840.00	18,840.00	.00
30-112-61-21-4-110-72210 - VRS Pension Contribution	38,084.52	29,735.02	25,673.44	40,932.00	40,932.00	.00
30-112-61-21-4-110-72220 - VRS Hybrid Pension Contribution	.00	.00	11,012.29	.00	.00	.00
30-112-61-21-4-110-72300 - Group Health and Dental Insurance	34,598.24	30,844.63	35,457.84	32,828.00	32,828.00	.00
30-112-61-21-4-110-72400 - VRS Group Life Insurance	3,057.12	2,484.81	3,064.93	3,300.00	3,300.00	.00
30-112-61-21-4-110-72510 - Hybrid Disability Insurance	.00	.00	167.25	.00	.00	.00
30-112-61-21-4-110-72750 - VRS Retiree Health Care Credit	2,870.28	2,275.94	2,807.67	2,980.00	2,980.00	.00
30-112-61-21-4-110-72800 - Termination Pay for Vac/Sick Leave	.00	114.00	.00	.00	.00	.00
30-112-61-21-4-110-76195 - Career Education	337.71	79.79	.00	465.00	465.00	.00
30-112-61-21-4-110-76285 - Guidance	273.52	298.46	381.32	406.00	406.00	.00
Program 110 - Regular Instruction Totals	\$313,364.06	\$302,730.41	\$330,193.84	\$346,031.00	\$346,031.00	\$0.00
Program 120 - Special Education						
30-112-61-21-4-120-71124 - Compensation-Guidance Counselors	.00	9,918.51	10,352.69	.00	.00	.00
30-112-61-21-4-120-71150 - Compensation-Clerical	.00	1,912.08	1,971.33	.00	.00	.00
30-112-61-21-4-120-71200 - Compensation-OT	.00	26.45	13.81	.00	.00	.00
30-112-61-21-4-120-72100 - FICA	.00	864.41	905.82	.00	.00	.00
30-112-61-21-4-120-72210 - VRS Pension Contribution	.00	1,744.84	1,351.23	.00	.00	.00
30-112-61-21-4-120-72220 - VRS Hybrid Pension Contribution	.00	.00	579.59	.00	.00	.00
30-112-61-21-4-120-72300 - Group Health and Dental Insurance	.00	1,653.39	1,866.20	.00	.00	.00

General Fund Expense Budget

Budget Year 2022

G/L Account - Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2022 City Council/Board Approval	Difference Vs2021 Adopted Budget
Fund 30 - School General Fund						
Locations 112 - Andrew Lewis Middle School						
Function 61 - Instruction						
Sub-Function 21 - Student Guidance						
Level 4 - Middle						
Program 120 - Special Education						
30-112-61-21-4-120-72400 - VRS Group Life Insurance	.00	145.22	161.31	.00	.00	.00
30-112-61-21-4-120-72510 - Hybrid Disability Insurance	.00	.00	8.80	.00	.00	.00
30-112-61-21-4-120-72750 - VRS Retiree Health Care Credit	.00	133.34	147.77	.00	.00	.00
30-112-61-21-4-120-72800 - Termination Pay for Vac/Sick Leave	.00	6.00	.00	.00	.00	.00
30-112-61-21-4-120-76285 - Guidance	.00	15.71	20.07	.00	.00	.00
Program 120 - Special Education Totals	\$0.00	\$16,419.95	\$17,378.62	\$0.00	\$0.00	\$0.00
Level 4 - Middle Totals	\$313,364.06	\$319,150.36	\$347,572.46	\$346,031.00	\$346,031.00	\$0.00
Sub-Function 21 - Student Guidance Totals	\$313,364.06	\$319,150.36	\$347,572.46	\$346,031.00	\$346,031.00	\$0.00
Sub-Function 32 - Instr. Sup. - Media Services						
Level 4 - Middle						
Program 110 - Regular Instruction						
30-112-61-32-4-110-71122 - Compensation-Librarians	52,191.04	53,409.63	55,214.39	55,088.00	55,088.00	.00
30-112-61-32-4-110-71152 - Compensation - Media Clerk	43,965.44	44,937.53	46,229.74	46,191.00	46,191.00	.00
30-112-61-32-4-110-71200 - Compensation-OT	174.99	.00	.00	.00	.00	.00
30-112-61-32-4-110-71520 - Compensation-Substitutes	.00	173.10	86.55	.00	.00	.00
30-112-61-32-4-110-72100 - FICA	6,598.16	6,557.66	7,297.47	7,748.00	7,748.00	.00
30-112-61-32-4-110-72210 - VRS Pension Contribution	15,509.76	15,281.80	15,752.60	16,833.00	16,833.00	.00
30-112-61-32-4-110-72300 - Group Health and Dental Insurance	16,505.92	15,617.30	13,956.72	16,414.00	16,414.00	.00
30-112-61-32-4-110-72400 - VRS Group Life Insurance	1,245.00	1,276.70	1,316.10	1,357.00	1,357.00	.00
30-112-61-32-4-110-72750 - VRS Retiree Health Care Credit	1,168.92	1,169.50	1,205.60	1,225.00	1,225.00	.00
30-112-61-32-4-110-72800 - Termination Pay for Vac/Sick Leave	80.00	.00	.00	.00	.00	.00
30-112-61-32-4-110-73130 - Repair/Maint - Audio/Visual	1,366.72	1,778.22	2,017.00	2,017.00	2,000.00	(17.00)
30-112-61-32-4-110-76155 - Audio Visual Media	2,607.62	2,604.44	2,920.00	2,920.00	2,955.00	35.00
30-112-61-32-4-110-76322 - Makerspace Supplies	.00	10,313.82	.00	.00	.00	.00
30-112-61-32-4-110-76325 - Library Books and Supplies	6,843.32	7,530.12	6,255.31	5,850.00	6,427.00	577.00
30-112-61-32-4-110-76330 - Library Reference Materials	2,594.81	2,562.01	3,015.56	2,910.00	2,500.00	(410.00)
30-112-61-32-4-110-76355 - Periodicals	878.88	554.55	40.00	535.00	500.00	(35.00)
Program 110 - Regular Instruction Totals	\$151,730.58	\$163,766.38	\$155,307.04	\$159,088.00	\$159,238.00	\$150.00
Level 4 - Middle Totals	\$151,730.58	\$163,766.38	\$155,307.04	\$159,088.00	\$159,238.00	\$150.00

General Fund Expense Budget

Budget Year 2022

G/L Account - Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2022 City Council/Board Approval	Difference Vs2021 Adopted Budget
Fund 30 - School General Fund						
Locations 112 - Andrew Lewis Middle School						
Function 61 - Instruction						
Sub-Function 32 - Instr. Sup. - Media Services	\$151,730.58	\$163,766.38	\$155,307.04	\$159,088.00	\$159,238.00	\$150.00
Totals						
Sub-Function 41 - Admin. Principals Office						
Level 4 - Middle						
Program 110 - Regular Instruction						
30-112-61-41-4-110-71126 - Compensation-Principals	94,716.00	97,098.00	102,972.00	102,972.00	102,972.00	.00
30-112-61-41-4-110-71127 - Compensation-Asst Principals	154,458.96	158,343.96	178,677.00	178,677.00	178,677.00	.00
30-112-61-41-4-110-71150 - Compensation-Clerical	64,393.77	66,102.99	80,901.26	68,832.00	68,832.00	.00
30-112-61-41-4-110-71200 - Compensation-OT	209.43	105.44	444.84	1,000.00	1,000.00	.00
30-112-61-41-4-110-71520 - Compensation-Substitutes	6,211.92	9,164.48	11,471.52	.00	.00	.00
30-112-61-41-4-110-72100 - FICA	23,323.00	23,967.05	27,412.95	26,888.00	26,888.00	.00
30-112-61-41-4-110-72210 - VRS Pension Contribution	51,163.32	50,391.84	52,429.60	58,250.00	58,250.00	.00
30-112-61-41-4-110-72220 - VRS Hybrid Pension Contribution	.00	.00	5,108.01	.00	.00	.00
30-112-61-41-4-110-72300 - Group Health and Dental Insurance	34,420.17	33,011.04	38,399.10	36,035.00	36,035.00	.00
30-112-61-41-4-110-72400 - VRS Group Life Insurance	4,106.88	4,210.08	4,807.04	4,696.00	4,696.00	.00
30-112-61-41-4-110-72510 - Hybrid Disability Insurance	.00	.00	44.50	.00	.00	.00
30-112-61-41-4-110-72750 - VRS Retiree Health Care Credit	3,855.96	3,856.44	4,403.43	4,241.00	4,241.00	.00
30-112-61-41-4-110-72800 - Termination Pay for Vac/Sick Leave	.00	.00	1,612.86	.00	.00	.00
30-112-61-41-4-110-73160 - Repair/Maint - School Office Equipment	10,004.41	5,000.00	5,011.64	5,000.00	5,580.00	580.00
30-112-61-41-4-110-75200 - Postage	759.01	750.00	690.88	750.00	1,000.00	250.00
30-112-61-41-4-110-75521 - Travel-Principals	939.94	335.75	518.70	1,000.00	1,000.00	.00
30-112-61-41-4-110-75803 - Dues-Accreditation	200.00	200.00	785.99	1,000.00	1,000.00	.00
Program 110 - Regular Instruction Totals	\$448,762.77	\$452,537.07	\$515,691.32	\$489,341.00	\$490,171.00	\$830.00
Level 4 - Middle Totals	\$448,762.77	\$452,537.07	\$515,691.32	\$489,341.00	\$490,171.00	\$830.00
Sub-Function 41 - Admin. Principals Office Totals	\$448,762.77	\$452,537.07	\$515,691.32	\$489,341.00	\$490,171.00	\$830.00
Function 61 - Instruction Totals	\$6,144,852.33	\$6,178,201.27	\$6,444,498.72	\$6,536,882.00	\$6,649,518.00	\$112,636.00
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	627.98	631.34	641.33	630.00	630.00	.00
Program 222 - Health Services Totals	\$627.98	\$631.34	\$641.33	\$630.00	\$630.00	\$0.00

General Fund Expense Budget

Budget Year 2022

G/L Account - Account Description		2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2022 City Council/Board Approval	Difference Vs2021 Adopted Budget
Fund 30 - School General Fund							
Locations 112 - Andrew Lewis Middle School							
Function 62 - Administration, Attend. & Health							
Sub-Function 62 - Admin, Attend. & Health							
Level 9 - District Wide Totals		\$627.98	\$631.34	\$641.33	\$630.00	\$630.00	\$0.00
Sub-Function 62 - Admin, Attend. & Health Totals		\$627.98	\$631.34	\$641.33	\$630.00	\$630.00	\$0.00
Function 62 - Administration, Attend. & Health Totals		\$627.98	\$631.34	\$641.33	\$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		252,154.18	266,268.58	260,053.35	269,596.00	273,372.00	3,776.00
30-112-64-64-9-420-71200 - Compensation-OT		8,004.63	8,379.16	8,782.70	9,000.00	9,000.00	.00
30-112-64-64-9-420-71520 - Compensation-Substitutes		1,355.92	797.60	1,743.48	4,000.00	4,000.00	.00
30-112-64-64-9-420-72100 - FICA		18,556.34	19,446.09	19,461.94	21,619.00	21,907.00	288.00
30-112-64-64-9-420-72210 - VRS Pension Contribution		11,513.15	10,020.92	10,112.67	12,247.00	12,333.00	86.00
30-112-64-64-9-420-72220 - VRS Hybrid Pension Contribution		3,848.82	3,913.37	3,209.29	.00	.00	.00
30-112-64-64-9-420-72300 - Group Health and Dental Insurance		61,840.83	60,322.28	57,689.30	58,505.00	58,505.00	.00
30-112-64-64-9-420-72400 - VRS Group Life Insurance		3,205.46	3,445.18	3,291.28	3,613.00	3,663.00	50.00
30-112-64-64-9-420-72510 - Hybrid Disability Insurance		528.18	673.86	640.14	.00	.00	.00
30-112-64-64-9-420-72700 - Workers Compensation		2,031.63	2,070.00	2,108.00	3,000.00	3,000.00	.00
30-112-64-64-9-420-72750 - VRS Retiree Health Care Credit		1,904.40	1,801.60	1,739.96	2,012.00	2,083.00	71.00
30-112-64-64-9-420-72800 - Termination Pay for Vac/Sick Leave		.00	.00	145.71	.00	.00	.00
30-112-64-64-9-420-72850 - OPEB ARC		1,965.00	1,965.00	1,965.00	.00	.00	.00
30-112-64-64-9-420-73180 - Repair/Maint - Other Contracted		19,889.28	23,053.33	33,994.52	20,000.00	23,334.00	3,334.00
30-112-64-64-9-420-73184 - Repair/Maint - Other Contracted - AIIMS/Alt Ed		7,679.50	1,056.25	2,281.29	.00	.00	.00
30-112-64-64-9-420-74900 - Building Maintenance -City		66,279.38	66,759.65	78,941.84	73,000.00	73,000.00	.00
30-112-64-64-9-420-74901 - Alt. Ed. Building Maintenance - City		2,022.78	4,804.59	4,059.06	3,000.00	3,000.00	.00
30-112-64-64-9-420-75001 - Telecom/ Internet Services		9,359.72	9,899.51	8,905.91	10,000.00	10,000.00	.00
30-112-64-64-9-420-75004 - Utilities - Electric		174,628.38	177,644.81	157,560.39	190,000.00	190,000.00	.00
30-112-64-64-9-420-75005 - Utilities - Natural Gas		16,895.27	16,794.74	14,091.18	22,000.00	22,000.00	.00
30-112-64-64-9-420-75009 - Utilities - Water and Sewer		27,502.80	30,316.40	32,281.52	34,000.00	34,000.00	.00
30-112-64-64-9-420-76055 - Machines, Equipment and Tools < \$5,000		.00	2,025.47	5,204.50	2,750.00	2,750.00	.00

General Fund Expense Budget

Budget Year 2022

G/L Account - Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2022 City Council/Board Approval	Difference Vs2021 Adopted Budget
Fund 30 - School General Fund						
Locations 112 - Andrew Lewis Middle School						
Function 64 - Operation & Maintenance						
Sub-Function 64 - Operation & Maintenance						
Level 9 - District Wide						
Program 420 - Building Services						
30-112-64-64-9-420-76110 - Supplies - Operational	22,044.37	21,047.26	23,124.27	17,000.00	17,000.00	.00
Program 420 - Building Services Totals	\$713,210.02	\$732,505.65	\$731,387.30	\$755,342.00	\$762,947.00	\$7,605.00
Program 430 - Grounds Services						
30-112-64-64-9-430-74910 - Grounds Maintenance-City	12,230.76	12,064.61	6,980.71	10,000.00	10,000.00	.00
Program 430 - Grounds Services Totals	\$12,230.76	\$12,064.61	\$6,980.71	\$10,000.00	\$10,000.00	\$0.00
Level 9 - District Wide Totals	\$725,440.78	\$744,570.26	\$738,368.01	\$765,342.00	\$772,947.00	\$7,605.00
Sub-Function 64 - Operation & Maintenance Totals	\$725,440.78	\$744,570.26	\$738,368.01	\$765,342.00	\$772,947.00	\$7,605.00
Function 64 - Operation & Maintenance Totals	\$725,440.78	\$744,570.26	\$738,368.01	\$765,342.00	\$772,947.00	\$7,605.00
Function 68 - Technology						
Sub-Function 10 - Classroom Instruction						
Level 9 - District Wide						
Program 800 - Technology						
30-112-68-10-9-800-71139 - Compensation-ITRT	33,709.26	34,876.47	36,196.96	36,505.00	36,863.00	358.00
30-112-68-10-9-800-72100 - FICA	2,550.36	2,646.09	2,748.07	2,793.00	2,820.00	27.00
30-112-68-10-9-800-72210 - VRS Pension Contribution	5,420.04	5,387.80	5,556.90	6,067.00	6,127.00	60.00
30-112-68-10-9-800-72300 - Group Health and Dental Insurance	3,778.30	3,467.12	3,444.40	4,971.00	4,971.00	.00
30-112-68-10-9-800-72400 - VRS Group Life Insurance	435.00	450.19	464.30	489.00	494.00	5.00
30-112-68-10-9-800-72750 - VRS Retiree Health Care Credit	408.48	412.39	425.30	442.00	446.00	4.00
30-112-68-10-9-800-76305 - ITRT	1,444.08	1,431.30	805.91	1,445.00	1,445.00	.00
30-112-68-10-9-800-76545 - Technology Repair and Replace	12,106.00	3,458.37	5,908.20	4,106.00	4,106.00	.00
30-112-68-10-9-800-78050 - Technology Addl VPSA Eligible	158,124.52	83,928.18	63,750.00	63,750.00	63,750.00	.00
Program 800 - Technology Totals	\$217,976.04	\$136,057.91	\$119,300.04	\$120,568.00	\$121,022.00	\$454.00
Level 9 - District Wide Totals	\$217,976.04	\$136,057.91	\$119,300.04	\$120,568.00	\$121,022.00	\$454.00
Sub-Function 10 - Classroom Instruction Totals	\$217,976.04	\$136,057.91	\$119,300.04	\$120,568.00	\$121,022.00	\$454.00
Function 68 - Technology Totals	\$217,976.04	\$136,057.91	\$119,300.04	\$120,568.00	\$121,022.00	\$454.00
Locations 112 - Andrew Lewis Middle School Totals	\$7,088,897.13	\$7,059,460.78	\$7,302,808.10	\$7,423,422.00	\$7,544,117.00	\$120,695.00



G. W. Carver Elementary

Back of Tab

General Fund Expense Budget

Budget Year 2022

G/L Account - Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2022 City Council/Board Approval	Difference Vs2021 Adopted Budget
Fund 30 - School General Fund						
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	1,607,813.04	1,645,129.04	1,631,418.34	1,636,279.00	1,685,525.00	49,246.00
30-113-61-10-2-110-71151 - Compensation-Instructional Asst	118,574.69	113,622.42	110,604.92	114,551.00	108,031.00	(6,520.00)
30-113-61-10-2-110-71200 - Compensation-OT	.00	.00	.00	500.00	500.00	.00
30-113-61-10-2-110-71520 - Compensation-Substitutes	42,907.62	43,999.57	28,862.29	40,000.00	40,000.00	.00
30-113-61-10-2-110-71522 - Compensation-REWIP Retirees	36,047.63	21,130.21	14,247.42	20,664.00	20,664.00	.00
30-113-61-10-2-110-71650 - Compensation-NBC Teacher Bonus	17,499.84	22,500.00	20,000.00	10,000.00	10,000.00	.00
30-113-61-10-2-110-72100 - FICA	130,408.41	130,972.28	127,340.49	139,367.00	142,651.00	3,284.00
30-113-61-10-2-110-72210 - VRS Pension Contribution	261,309.60	250,690.10	227,626.40	290,955.00	298,089.00	7,134.00
30-113-61-10-2-110-72220 - VRS Hybrid Pension Contribution	19,366.24	23,551.80	44,751.22	.00	.00	.00
30-113-61-10-2-110-72300 - Group Health and Dental Insurance	223,211.72	209,830.79	207,771.38	231,136.00	231,136.00	.00
30-113-61-10-2-110-72400 - VRS Group Life Insurance	22,529.01	22,911.70	22,756.10	23,458.00	24,034.00	576.00
30-113-61-10-2-110-72510 - Hybrid Disability Insurance	448.08	405.50	679.30	.00	.00	.00
30-113-61-10-2-110-72700 - Workers Compensation	9,063.32	9,236.00	9,403.00	10,000.00	10,000.00	.00
30-113-61-10-2-110-72750 - VRS Retiree Health Care Credit	21,153.38	20,987.90	20,845.40	21,183.00	21,702.00	519.00
30-113-61-10-2-110-72800 - Termination Pay for Vac/Sick Leave	9,200.00	2,900.00	3,304.80	.00	.00	.00
30-113-61-10-2-110-72850 - OPEB ARC	8,731.00	8,731.00	8,731.00	.00	.00	.00
30-113-61-10-2-110-73153 - Repair & Maint - Music Dept	.00	267.59	.00	200.00	100.00	(100.00)
30-113-61-10-2-110-76010 - Agenda Books	815.59	959.00	.00	900.00	900.00	.00
30-113-61-10-2-110-76015 - Allotment	19,151.00	14,302.34	21,240.56	20,642.00	20,572.00	(70.00)
30-113-61-10-2-110-76045 - Furniture and Equip <\$5,000	624.90	219.17	861.18	7,016.00	624.00	(6,392.00)
30-113-61-10-2-110-76085 - School Improvement	.00	.00	.00	25.00	25.00	.00
30-113-61-10-2-110-76135 - Art Supplies and Equipment <\$5,000	737.76	253.30	.00	700.00	700.00	.00
30-113-61-10-2-110-76350 - Music	105.25	69.65	185.55	100.00	100.00	.00
30-113-61-10-2-110-76360 - Physical Education	566.55	.00	304.40	767.00	508.00	(259.00)
30-113-61-10-2-110-76365 - Reading	.00	.00	.00	150.00	220.00	70.00
30-113-61-10-2-110-76485 - Supplies - Kindergarten	560.87	683.69	1,178.21	1,012.00	771.00	(241.00)
30-113-61-10-2-110-76490 - Supplies - First Grade	124.89	1,092.43	514.87	678.00	775.00	97.00
30-113-61-10-2-110-76495 - Supplies - Second Grade	484.78	442.94	503.11	580.00	580.00	.00

General Fund Expense Budget

Budget Year 2022

G/L Account - Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2022 City Council/Board Approval	Difference Vs2021 Adopted Budget
Fund 30 - School General Fund						
Locations 113 - Carver Elementary						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 2 - Elementary						
Program 110 - Regular Instruction						
30-113-61-10-2-110-76500 - Supplies - Third Grade	218.02	.00	161.43	359.00	251.00	(108.00)
30-113-61-10-2-110-76505 - Supplies - Fourth Grade	869.35	304.17	183.60	381.00	771.00	390.00
30-113-61-10-2-110-76510 - Supplies - Fifth Grade	298.48	127.16	170.37	305.00	275.00	(30.00)
Program 110 - Regular Instruction Totals	\$2,552,821.02	\$2,545,319.75	\$2,503,645.34	\$2,571,908.00	\$2,619,504.00	\$47,596.00
Program 120 - Special Education						
30-113-61-10-2-120-71120 - Compensation-Instructional Salaries	172,712.04	176,213.92	147,963.00	147,553.00	147,553.00	.00
30-113-61-10-2-120-71151 - Compensation-Instructional Asst	16,590.34	16,889.58	17,339.44	17,300.00	13,852.00	(3,448.00)
30-113-61-10-2-120-71520 - Compensation-Substitutes	4,769.08	2,168.98	5,333.98	.00	.00	.00
30-113-61-10-2-120-72100 - FICA	13,556.01	13,733.64	12,757.47	12,611.00	12,347.00	(264.00)
30-113-61-10-2-120-72210 - VRS Pension Contribution	22,570.56	30,263.60	10,787.80	27,399.00	26,826.00	(573.00)
30-113-61-10-2-120-72220 - VRS Hybrid Pension Contribution	8,092.40	.00	15,061.10	.00	.00	.00
30-113-61-10-2-120-72300 - Group Health and Dental Insurance	31,645.98	28,341.28	37,289.36	24,509.00	24,509.00	.00
30-113-61-10-2-120-72400 - VRS Group Life Insurance	2,459.58	2,528.40	2,159.50	2,209.00	2,163.00	(46.00)
30-113-61-10-2-120-72510 - Hybrid Disability Insurance	.00	.00	228.60	.00	.00	.00
30-113-61-10-2-120-72750 - VRS Retiree Health Care Credit	2,311.02	2,316.00	1,978.20	1,995.00	1,953.00	(42.00)
30-113-61-10-2-120-72800 - Termination Pay for Vac/Sick Leave	40.00	.00	.00	.00	.00	.00
30-113-61-10-2-120-76415 - Sp Ed BD	705.09	.00	.00	.00	.00	.00
30-113-61-10-2-120-76431 - Special Ed - General	.00	.00	.00	600.00	600.00	.00
30-113-61-10-2-120-76438 - Supplies - EL	.00	.00	.00	250.00	253.00	3.00
Program 120 - Special Education Totals	\$275,452.10	\$272,455.40	\$250,898.45	\$234,426.00	\$230,056.00	(\$4,370.00)
Program 180 - Pre-K Non- Sp Ed						
30-113-61-10-2-180-71110 - Compensation-Administrative	.00	.00	.00	36,250.00	15,059.00	(21,191.00)
30-113-61-10-2-180-71120 - Compensation-Instructional Salaries	.00	.00	72,609.00	72,609.00	42,119.00	(30,490.00)
30-113-61-10-2-180-72100 - FICA	.00	.00	4,892.11	5,555.00	4,374.00	(1,181.00)
30-113-61-10-2-180-72210 - VRS Pension Contribution	.00	.00	11,385.10	12,068.00	9,503.00	(2,565.00)
30-113-61-10-2-180-72300 - Group Health and Dental Insurance	.00	.00	7,697.44	8,202.00	8,202.00	.00
30-113-61-10-2-180-72400 - VRS Group Life Insurance	.00	.00	951.20	973.00	766.00	(207.00)
30-113-61-10-2-180-72750 - VRS Retiree Health Care Credit	.00	.00	871.30	879.00	692.00	(187.00)
30-113-61-10-2-180-72800 - Termination Pay for Vac/Sick Leave	.00	.00	2,000.00	.00	.00	.00

General Fund Expense Budget

Budget Year 2022

G/L Account - Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2022 City Council/Board Approval	Difference Vs2021 Adopted Budget
Fund 30 - School General Fund						
Locations 113 - Carver Elementary						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 2 - Elementary						
Program 180 - Pre-K Non- Sp Ed						
Program 180 - Pre-K Non- Sp Ed Totals	\$0.00	\$0.00	\$100,406.15	\$136,536.00	\$80,715.00	(\$55,821.00)
Level 2 - Elementary Totals	\$2,828,273.12	\$2,817,775.15	\$2,854,949.94	\$2,942,870.00	\$2,930,275.00	(\$12,595.00)
Level 8 - Pre-K						
Program 180 - Pre-K Non- Sp Ed						
30-113-61-10-8-180-71151 - Compensation-Instructional Asst	.00	21,165.64	21,429.61	15,460.00	21,395.00	5,935.00
30-113-61-10-8-180-72100 - FICA	.00	1,595.20	1,612.48	1,183.00	1,637.00	454.00
30-113-61-10-8-180-72220 - VRS Hybrid Pension Contribution	.00	3,321.50	3,354.70	2,670.00	3,556.00	886.00
30-113-61-10-8-180-72300 - Group Health and Dental Insurance	.00	6,009.52	5,975.76	6,500.00	6,500.00	.00
30-113-61-10-8-180-72400 - VRS Group Life Insurance	.00	277.50	280.30	308.00	387.00	79.00
30-113-61-10-8-180-72510 - Hybrid Disability Insurance	.00	57.20	50.90	.00	.00	.00
30-113-61-10-8-180-72750 - VRS Retiree Health Care Credit	.00	254.20	256.70	187.00	259.00	72.00
30-113-61-10-8-180-73037 - Contractual Services - Other	.00	.00	1,175.05	.00	.00	.00
30-113-61-10-8-180-73255 - Professional Development	.00	150.00	1,110.13	.00	.00	.00
30-113-61-10-8-180-76435 - Supplies - Instructional	.00	2,157.25	2,386.96	782.00	782.00	.00
Program 180 - Pre-K Non- Sp Ed Totals	\$0.00	\$34,988.01	\$37,632.59	\$27,090.00	\$34,516.00	\$7,426.00
Level 8 - Pre-K Totals	\$0.00	\$34,988.01	\$37,632.59	\$27,090.00	\$34,516.00	\$7,426.00
Sub-Function 10 - Classroom Instruction Totals	\$2,828,273.12	\$2,852,763.16	\$2,892,582.53	\$2,969,960.00	\$2,964,791.00	(\$5,169.00)
Sub-Function 21 - Student Guidance						
Level 2 - Elementary						
Program 110 - Regular Instruction						
30-113-61-21-2-110-71124 - Compensation-Guidance Counselors	58,272.04	56,956.81	58,729.95	61,821.00	75,571.00	13,750.00
30-113-61-21-2-110-72100 - FICA	4,093.65	4,009.93	4,145.26	4,729.00	5,781.00	1,052.00
30-113-61-21-2-110-72210 - VRS Pension Contribution	9,493.68	8,849.37	9,208.83	10,275.00	12,560.00	2,285.00
30-113-61-21-2-110-72300 - Group Health and Dental Insurance	8,672.70	8,284.85	9,080.18	8,170.00	8,170.00	.00
30-113-61-21-2-110-72400 - VRS Group Life Insurance	762.00	739.59	769.40	828.00	1,013.00	185.00
30-113-61-21-2-110-72750 - VRS Retiree Health Care Credit	715.56	677.37	704.80	748.00	914.00	166.00
30-113-61-21-2-110-76285 - Guidance	194.54	448.63	310.21	318.00	177.00	(141.00)
Program 110 - Regular Instruction Totals	\$82,204.17	\$79,966.55	\$82,948.63	\$86,889.00	\$104,186.00	\$17,297.00

General Fund Expense Budget

Budget Year 2022

G/L Account - Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2022 City Council/Board Approval	Difference Vs2021 Adopted Budget
Fund 30 - School General Fund						
Locations 113 - Carver Elementary						
Function 61 - Instruction						
Sub-Function 21 - Student Guidance						
Level 2 - Elementary						
Program 120 - Special Education						
30-113-61-21-2-120-71124 - Compensation-Guidance Counselors	.00	2,982.23	3,091.05	.00	.00	.00
30-113-61-21-2-120-72100 - FICA	.00	209.86	218.17	.00	.00	.00
30-113-61-21-2-120-72210 - VRS Pension Contribution	.00	549.03	484.67	.00	.00	.00
30-113-61-21-2-120-72300 - Group Health and Dental Insurance	.00	435.87	477.90	.00	.00	.00
30-113-61-21-2-120-72400 - VRS Group Life Insurance	.00	45.61	40.50	.00	.00	.00
30-113-61-21-2-120-72750 - VRS Retiree Health Care Credit	.00	41.93	37.10	.00	.00	.00
30-113-61-21-2-120-76285 - Guidance	.00	23.61	16.33	.00	.00	.00
Program 120 - Special Education Totals	\$0.00	\$4,288.14	\$4,365.72	\$0.00	\$0.00	\$0.00
Level 2 - Elementary Totals	\$82,204.17	\$84,254.69	\$87,314.35	\$86,889.00	\$104,186.00	\$17,297.00
Sub-Function 21 - Student Guidance Totals	\$82,204.17	\$84,254.69	\$87,314.35	\$86,889.00	\$104,186.00	\$17,297.00
Sub-Function 32 - Instr. Sup. - Media Services						
Level 2 - Elementary						
Program 110 - Regular Instruction						
30-113-61-32-2-110-71122 - Compensation-Librarians	49,800.00	51,354.66	63,782.44	63,638.00	64,926.00	1,288.00
30-113-61-32-2-110-72100 - FICA	2,862.41	3,004.77	4,822.68	4,868.00	4,967.00	99.00
30-113-61-32-2-110-72210 - VRS Pension Contribution	8,007.24	7,829.50	9,830.70	10,577.00	10,791.00	214.00
30-113-61-32-2-110-72300 - Group Health and Dental Insurance	10,329.06	9,472.48	6,883.60	8,170.00	8,170.00	.00
30-113-61-32-2-110-72400 - VRS Group Life Insurance	642.72	654.10	821.30	853.00	870.00	17.00
30-113-61-32-2-110-72750 - VRS Retiree Health Care Credit	603.48	599.20	752.40	770.00	786.00	16.00
30-113-61-32-2-110-73130 - Repair/Maint - Audio/Visual	1,707.78	.00	238.03	750.00	750.00	.00
30-113-61-32-2-110-76155 - Audio Visual Media	.00	.00	893.14	300.00	400.00	100.00
30-113-61-32-2-110-76325 - Library Books and Supplies	4,821.61	5,503.98	2,851.73	5,250.00	5,250.00	.00
30-113-61-32-2-110-76330 - Library Reference Materials	890.52	918.02	970.35	900.00	900.00	.00
30-113-61-32-2-110-76355 - Periodicals	196.99	261.16	.00	700.00	700.00	.00
Program 110 - Regular Instruction Totals	\$79,861.81	\$79,597.87	\$91,846.37	\$96,776.00	\$98,510.00	\$1,734.00
Level 2 - Elementary Totals	\$79,861.81	\$79,597.87	\$91,846.37	\$96,776.00	\$98,510.00	\$1,734.00
Sub-Function 32 - Instr. Sup. - Media Services Totals	\$79,861.81	\$79,597.87	\$91,846.37	\$96,776.00	\$98,510.00	\$1,734.00

General Fund Expense Budget

Budget Year 2022

G/L Account - Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2022 City Council/Board Approval	Difference Vs2021 Adopted Budget
Fund 30 - School General Fund						
Locations 113 - Carver Elementary						
Function 61 - Instruction						
Sub-Function 41 - Admin. Principals Office						
Level 2 - Elementary						
Program 110 - Regular Instruction						
30-113-61-41-2-110-71126 - Compensation-Principals	92,106.96	94,424.04	100,136.04	100,136.00	100,136.00	.00
30-113-61-41-2-110-71127 - Compensation-Asst Principals	57,059.50	59,070.41	62,831.01	63,683.00	63,683.00	.00
30-113-61-41-2-110-71150 - Compensation-Clerical	36,647.41	37,523.33	38,630.79	38,318.00	38,318.00	.00
30-113-61-41-2-110-71200 - Compensation-OT	1,131.91	623.36	784.51	1,000.00	1,000.00	.00
30-113-61-41-2-110-71520 - Compensation-Substitutes	2,171.52	261.32	3,055.87	.00	.00	.00
30-113-61-41-2-110-72100 - FICA	14,371.41	14,604.36	15,263.91	15,540.00	15,540.00	.00
30-113-61-41-2-110-72210 - VRS Pension Contribution	24,256.20	23,891.22	25,529.98	33,595.00	33,595.00	.00
30-113-61-41-2-110-72220 - VRS Hybrid Pension Contribution	5,922.48	5,832.48	6,008.16	.00	.00	.00
30-113-61-41-2-110-72300 - Group Health and Dental Insurance	.00	.00	8,878.22	17,178.00	17,178.00	.00
30-113-61-41-2-110-72400 - VRS Group Life Insurance	2,422.44	2,483.38	2,634.90	2,709.00	2,709.00	.00
30-113-61-41-2-110-72510 - Hybrid Disability Insurance	99.67	100.44	91.26	.00	.00	.00
30-113-61-41-2-110-72750 - VRS Retiree Health Care Credit	2,274.48	2,274.74	2,413.72	2,446.00	2,446.00	.00
30-113-61-41-2-110-73160 - Repair/Maint - School Office Equipment	10,557.33	10,375.67	9,871.32	12,241.00	12,241.00	.00
30-113-61-41-2-110-75521 - Travel-Principals	505.28	774.92	59.00	600.00	520.00	(80.00)
30-113-61-41-2-110-75803 - Dues-Accreditation	.00	.00	.00	100.00	100.00	.00
Program 110 - Regular Instruction Totals	\$249,526.59	\$252,239.67	\$276,188.69	\$287,546.00	\$287,466.00	(\$80.00)
Level 2 - Elementary Totals	\$249,526.59	\$252,239.67	\$276,188.69	\$287,546.00	\$287,466.00	(\$80.00)
Sub-Function 41 - Admin. Principals Office Totals	\$249,526.59	\$252,239.67	\$276,188.69	\$287,546.00	\$287,466.00	(\$80.00)
Function 61 - Instruction Totals	\$3,239,865.69	\$3,268,855.39	\$3,347,931.94	\$3,441,171.00	\$3,454,953.00	\$13,782.00
Function 62 - Administration, Attend. & Health						
Sub-Function 62 - Admin, Attend. & Health						
Level 9 - District Wide						
Program 222 - Health Services						
30-113-62-62-9-222-76100 - Supplies - Nursing	349.98	349.40	340.00	367.00	350.00	(17.00)
Program 222 - Health Services Totals	\$349.98	\$349.40	\$340.00	\$367.00	\$350.00	(\$17.00)
Level 9 - District Wide Totals	\$349.98	\$349.40	\$340.00	\$367.00	\$350.00	(\$17.00)
Sub-Function 62 - Admin, Attend. & Health Totals	\$349.98	\$349.40	\$340.00	\$367.00	\$350.00	(\$17.00)
Function 62 - Administration, Attend. & Health Totals	\$349.98	\$349.40	\$340.00	\$367.00	\$350.00	(\$17.00)

General Fund Expense Budget

Budget Year 2022

G/L Account - Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2022 City Council/Board Approval	Difference Vs2021 Adopted Budget
Fund 30 - School General Fund						
Locations 113 - Carver Elementary						
Function 64 - Operation & Maintenance						
Sub-Function 64 - Operation & Maintenance						
Level 9 - District Wide						
Program 420 - Building Services						
30-113-64-64-9-420-71190 - Compensation-Custodians	121,934.30	101,650.39	119,203.64	118,978.00	118,978.00	.00
30-113-64-64-9-420-71200 - Compensation-OT	4,265.95	4,017.16	4,491.58	6,500.00	6,500.00	.00
30-113-64-64-9-420-71520 - Compensation-Substitutes	244.27	750.25	.00	1,500.00	1,500.00	.00
30-113-64-64-9-420-71522 - Compensation-REWIP Retirees	.00	14,913.10	.00	.00	.00	.00
30-113-64-64-9-420-72100 - FICA	9,302.59	8,949.01	8,557.07	9,484.00	9,484.00	.00
30-113-64-64-9-420-72210 - VRS Pension Contribution	9,391.98	7,962.06	7,622.52	7,953.00	7,953.00	.00
30-113-64-64-9-420-72220 - VRS Hybrid Pension Contribution	.00	.00	1,135.44	.00	.00	.00
30-113-64-64-9-420-72300 - Group Health and Dental Insurance	24,278.46	26,409.12	27,443.40	28,405.00	28,405.00	.00
30-113-64-64-9-420-72400 - VRS Group Life Insurance	1,589.94	1,321.46	1,558.56	1,594.00	1,594.00	.00
30-113-64-64-9-420-72510 - Hybrid Disability Insurance	.00	.00	162.55	.00	.00	.00
30-113-64-64-9-420-72700 - Workers Compensation	677.21	690.00	703.00	1,000.00	1,000.00	.00
30-113-64-64-9-420-72750 - VRS Retiree Health Care Credit	1,023.78	810.91	924.24	986.00	986.00	.00
30-113-64-64-9-420-72800 - Termination Pay for Vac/Sick Leave	.00	4,290.58	.00	.00	.00	.00
30-113-64-64-9-420-72850 - OPEB ARC	655.00	655.00	655.00	.00	.00	.00
30-113-64-64-9-420-73180 - Repair/Maint - Other Contracted	11,422.02	13,547.97	12,768.66	10,500.00	13,833.00	3,333.00
30-113-64-64-9-420-74900 - Building Maintenance -City	40,932.48	37,289.34	39,550.26	38,000.00	38,000.00	.00
30-113-64-64-9-420-75001 - Telecom/ Internet Services	5,311.28	5,011.25	4,245.92	6,000.00	6,000.00	.00
30-113-64-64-9-420-75004 - Utilities - Electric	80,435.76	83,609.47	79,614.73	90,000.00	90,000.00	.00
30-113-64-64-9-420-75005 - Utilities - Natural Gas	9,115.96	10,134.34	7,993.15	12,000.00	12,000.00	.00
30-113-64-64-9-420-75009 - Utilities - Water and Sewer	10,541.73	10,934.14	10,005.68	15,000.00	15,000.00	.00
30-113-64-64-9-420-76055 - Machines, Equipment and Tools < \$5,000	29.44	1,142.65	3,500.00	1,500.00	1,500.00	.00
30-113-64-64-9-420-76110 - Supplies - Operational	12,128.03	17,603.16	20,935.84	10,000.00	10,000.00	.00
Program 420 - Building Services Totals	\$343,280.18	\$351,691.36	\$351,071.24	\$359,400.00	\$362,733.00	\$3,333.00
Program 430 - Grounds Services						
30-113-64-64-9-430-74910 - Grounds Maintenance-City	14,454.26	22,142.83	8,674.37	18,000.00	18,000.00	.00
Program 430 - Grounds Services Totals	\$14,454.26	\$22,142.83	\$8,674.37	\$18,000.00	\$18,000.00	\$0.00
Level 9 - District Wide Totals	\$357,734.44	\$373,834.19	\$359,745.61	\$377,400.00	\$380,733.00	\$3,333.00
Sub-Function 64 - Operation & Maintenance Totals	\$357,734.44	\$373,834.19	\$359,745.61	\$377,400.00	\$380,733.00	\$3,333.00

General Fund Expense Budget

Budget Year 2022

G/L Account - Account Description		2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2022 City Council/Board Approval	Difference Vs2021 Adopted Budget
Fund	30 - School General Fund						
Locations	113 - Carver Elementary						
Function	64 - Operation & Maintenance Totals	\$357,734.44	\$373,834.19	\$359,745.61	\$377,400.00	\$380,733.00	\$3,333.00
Function	68 - Technology						
Sub-Function	10 - Classroom Instruction						
Level	9 - District Wide						
Program	800 - Technology						
30-113-68-10-9-800-71139	- Compensation-ITRT	15,379.83	15,864.45	16,395.75	17,090.00	17,090.00	.00
30-113-68-10-9-800-72100	- FICA	1,139.36	1,171.10	1,205.41	1,307.00	1,307.00	.00
30-113-68-10-9-800-72210	- VRS Pension Contribution	2,472.60	2,450.79	2,527.70	2,840.00	2,840.00	.00
30-113-68-10-9-800-72300	- Group Health and Dental Insurance	1,746.03	1,756.05	1,923.04	2,486.00	2,486.00	.00
30-113-68-10-9-800-72400	- VRS Group Life Insurance	198.48	204.78	211.20	229.00	229.00	.00
30-113-68-10-9-800-72750	- VRS Retiree Health Care Credit	186.36	187.58	193.50	207.00	207.00	.00
30-113-68-10-9-800-73175	- Repair/Maint- Computer	3,222.54	3,388.88	3,205.50	3,200.00	3,200.00	.00
30-113-68-10-9-800-76305	- ITRT	456.42	691.75	731.64	450.00	500.00	50.00
30-113-68-10-9-800-76515	- Software-Instructional	1,292.00	100.00	.00	2,200.00	250.00	(1,950.00)
30-113-68-10-9-800-76530	- Computer Supplies	4,493.65	4,188.27	2,580.94	4,400.00	4,400.00	.00
30-113-68-10-9-800-78050	- Technology Addl VPSA Eligible	11,837.75	26,501.10	20,400.00	20,400.00	20,600.00	200.00
Program	800 - Technology Totals	\$42,425.02	\$56,504.75	\$49,374.68	\$54,809.00	\$53,109.00	(\$1,700.00)
Level	9 - District Wide Totals	\$42,425.02	\$56,504.75	\$49,374.68	\$54,809.00	\$53,109.00	(\$1,700.00)
Sub-Function	10 - Classroom Instruction Totals	\$42,425.02	\$56,504.75	\$49,374.68	\$54,809.00	\$53,109.00	(\$1,700.00)
Function	68 - Technology Totals	\$42,425.02	\$56,504.75	\$49,374.68	\$54,809.00	\$53,109.00	(\$1,700.00)
Locations	113 - Carver Elementary Totals	\$3,640,375.13	\$3,699,543.73	\$3,757,392.23	\$3,873,747.00	\$3,889,145.00	\$15,398.00



THIS PAGE INTENTIONALLY BLANK



West Salem Elementary

Back of Tab

General Fund Expense Budget

Budget Year 2022

G/L Account - Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2022 City Council/Board Approval	Difference Vs2021 Adopted Budget
Fund 30 - School General Fund						
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	1,407,127.48	1,494,609.75	1,602,170.36	1,610,265.00	1,533,071.00	(77,194.00)
30-114-61-10-2-110-71151 - Compensation-Instructional Asst	124,031.67	95,568.80	98,703.64	99,457.00	104,868.00	5,411.00
30-114-61-10-2-110-71520 - Compensation-Substitutes	29,896.53	38,937.69	32,307.29	28,000.00	28,000.00	.00
30-114-61-10-2-110-71522 - Compensation-REWIP Retirees	30,893.55	32,079.50	10,956.96	13,871.00	13,871.00	.00
30-114-61-10-2-110-71650 - Compensation-NBC Teacher Bonus	17,499.84	22,500.00	20,000.00	15,000.00	12,500.00	(2,500.00)
30-114-61-10-2-110-72100 - FICA	113,708.95	119,786.93	125,274.97	135,129.00	129,462.00	(5,667.00)
30-114-61-10-2-110-72210 - VRS Pension Contribution	239,021.24	228,045.70	240,885.70	293,575.00	272,225.00	(21,350.00)
30-114-61-10-2-110-72220 - VRS Hybrid Pension Contribution	9,162.57	19,901.60	23,289.10	.00	.00	.00
30-114-61-10-2-110-72300 - Group Health and Dental Insurance	214,512.79	201,637.42	214,759.16	222,884.00	222,884.00	.00
30-114-61-10-2-110-72400 - VRS Group Life Insurance	19,921.77	20,715.00	22,070.70	23,670.00	21,948.00	(1,722.00)
30-114-61-10-2-110-72510 - Hybrid Disability Insurance	298.67	525.90	450.95	.00	.00	.00
30-114-61-10-2-110-72600 - Unemployment Compensation	31.18	.00	.00	.00	.00	.00
30-114-61-10-2-110-72700 - Workers Compensation	8,408.68	8,569.00	8,724.00	10,000.00	10,000.00	.00
30-114-61-10-2-110-72750 - VRS Retiree Health Care Credit	18,705.24	18,975.60	20,217.40	21,373.00	19,819.00	(1,554.00)
30-114-61-10-2-110-72800 - Termination Pay for Vac/Sick Leave	40.00	3,120.00	1,840.00	.00	.00	.00
30-114-61-10-2-110-72850 - OPEB ARC	8,076.00	8,076.00	8,076.00	.00	.00	.00
30-114-61-10-2-110-73153 - Repair & Maint - Music Dept	.00	.00	21.95	.00	.00	.00
30-114-61-10-2-110-76010 - Agenda Books	1,200.00	1,019.40	1,088.64	1,200.00	1,200.00	.00
30-114-61-10-2-110-76015 - Allotment	17,808.38	20,646.89	16,538.52	19,874.00	20,819.00	945.00
30-114-61-10-2-110-76045 - Furniture and Equip <\$5,000	2,042.65	3,030.57	1,853.66	9,505.00	2,453.00	(7,052.00)
30-114-61-10-2-110-76085 - School Improvement	122.08	.00	193.16	103.00	150.00	47.00
30-114-61-10-2-110-76135 - Art Supplies and Equipment <\$5,000	499.47	515.37	545.35	500.00	1,000.00	500.00
30-114-61-10-2-110-76325 - Library Books and Supplies	.00	12.73	.00	.00	.00	.00
30-114-61-10-2-110-76350 - Music	381.53	199.27	175.47	200.00	200.00	.00
30-114-61-10-2-110-76360 - Physical Education	213.96	.00	498.00	327.00	200.00	(127.00)
30-114-61-10-2-110-76365 - Reading	860.33	1,714.00	8,128.17	449.00	474.00	25.00
30-114-61-10-2-110-76485 - Supplies - Kindergarten	777.74	1,011.81	965.94	1,195.00	1,195.00	.00
30-114-61-10-2-110-76490 - Supplies - First Grade	597.46	586.15	591.16	381.00	882.00	501.00

General Fund Expense Budget

Budget Year 2022

G/L Account - Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2022 City Council/Board Approval	Difference Vs2021 Adopted Budget
Fund 30 - School General Fund						
Locations 114 - West Salem Elementary						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 2 - Elementary						
Program 110 - Regular Instruction						
30-114-61-10-2-110-76495 - Supplies - Second Grade	686.76	524.22	524.72	338.00	1,141.00	803.00
30-114-61-10-2-110-76500 - Supplies - Third Grade	683.76	695.60	495.83	508.00	883.00	375.00
30-114-61-10-2-110-76505 - Supplies - Fourth Grade	896.89	996.00	804.08	858.00	1,081.00	223.00
30-114-61-10-2-110-76510 - Supplies - Fifth Grade	909.81	888.24	903.31	734.00	807.00	73.00
Program 110 - Regular Instruction Totals	\$2,269,016.98	\$2,344,889.14	\$2,463,054.19	\$2,509,396.00	\$2,401,133.00	(\$108,263.00)
Program 120 - Special Education						
30-114-61-10-2-120-71120 - Compensation-Instructional Salaries	164,765.92	158,658.39	166,580.15	164,557.00	140,278.00	(24,279.00)
30-114-61-10-2-120-71151 - Compensation-Instructional Asst	28,221.77	28,900.61	25,578.99	29,835.00	27,594.00	(2,241.00)
30-114-61-10-2-120-71520 - Compensation-Substitutes	.00	171.95	69.10	.00	.00	.00
30-114-61-10-2-120-71650 - Compensation-NBC Teacher Bonus	4,999.92	7,500.00	5,000.00	.00	.00	.00
30-114-61-10-2-120-72100 - FICA	14,052.64	13,708.16	14,352.25	14,871.00	12,842.00	(2,029.00)
30-114-61-10-2-120-72210 - VRS Pension Contribution	20,661.00	18,816.90	18,809.67	32,308.00	27,900.00	(4,408.00)
30-114-61-10-2-120-72220 - VRS Hybrid Pension Contribution	10,774.93	10,638.26	10,969.40	.00	.00	.00
30-114-61-10-2-120-72300 - Group Health and Dental Insurance	41,079.25	38,011.06	28,872.40	25,746.00	25,746.00	.00
30-114-61-10-2-120-72400 - VRS Group Life Insurance	2,523.36	2,460.80	2,487.78	2,605.00	2,249.00	(356.00)
30-114-61-10-2-120-72510 - Hybrid Disability Insurance	.00	.00	69.05	.00	.00	.00
30-114-61-10-2-120-72750 - VRS Retiree Health Care Credit	2,369.16	2,254.30	2,279.00	2,352.00	2,031.00	(321.00)
30-114-61-10-2-120-76390 - Sp Ed LD	592.98	234.29	531.83	684.00	633.00	(51.00)
30-114-61-10-2-120-76410 - Sp Ed ID	392.35	546.23	325.79	293.00	628.00	335.00
30-114-61-10-2-120-76415 - Sp Ed BD	.00	.00	103.60	.00	.00	.00
Program 120 - Special Education Totals	\$290,433.28	\$281,900.95	\$276,029.01	\$273,251.00	\$239,901.00	(\$33,350.00)
Level 2 - Elementary Totals	\$2,559,450.26	\$2,626,790.09	\$2,739,083.20	\$2,782,647.00	\$2,641,034.00	(\$141,613.00)
Sub-Function 10 - Classroom Instruction Totals	\$2,559,450.26	\$2,626,790.09	\$2,739,083.20	\$2,782,647.00	\$2,641,034.00	(\$141,613.00)
Sub-Function 21 - Student Guidance						
Level 2 - Elementary						
Program 110 - Regular Instruction						
30-114-61-21-2-110-71124 - Compensation-Guidance Counselors	54,211.96	47,005.80	36,785.18	50,782.00	64,532.00	13,750.00
30-114-61-21-2-110-72100 - FICA	4,091.38	3,528.39	2,773.68	3,885.00	4,937.00	1,052.00
30-114-61-21-2-110-72210 - VRS Pension Contribution	8,831.04	7,260.60	7,564.47	8,440.00	10,725.00	2,285.00

General Fund Expense Budget

Budget Year 2022

G/L Account - Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2022 City Council/Board Approval	Difference Vs2021 Adopted Budget
Fund 30 - School General Fund						
Locations 114 - West Salem Elementary						
Function 61 - Instruction						
Sub-Function 21 - Student Guidance						
Level 2 - Elementary						
Program 110 - Regular Instruction						
30-114-61-21-2-110-72300 - Group Health and Dental Insurance	7,556.60	5,298.10	1,681.12	8,582.00	8,582.00	.00
30-114-61-21-2-110-72400 - VRS Group Life Insurance	708.84	606.84	631.94	680.00	865.00	185.00
30-114-61-21-2-110-72750 - VRS Retiree Health Care Credit	665.52	555.71	578.93	614.00	781.00	167.00
30-114-61-21-2-110-76285 - Guidance	141.95	85.18	.00	125.00	150.00	25.00
Program 110 - Regular Instruction Totals	\$76,207.29	\$64,340.62	\$50,015.32	\$73,108.00	\$90,572.00	\$17,464.00
Program 120 - Special Education						
30-114-61-21-2-120-71124 - Compensation-Guidance Counselors	.00	2,525.53	1,936.06	.00	.00	.00
30-114-61-21-2-120-72100 - FICA	.00	189.93	145.99	.00	.00	.00
30-114-61-21-2-120-72210 - VRS Pension Contribution	.00	459.60	398.13	.00	.00	.00
30-114-61-21-2-120-72300 - Group Health and Dental Insurance	.00	298.78	88.48	.00	.00	.00
30-114-61-21-2-120-72400 - VRS Group Life Insurance	.00	38.16	33.26	.00	.00	.00
30-114-61-21-2-120-72750 - VRS Retiree Health Care Credit	.00	35.09	30.47	.00	.00	.00
30-114-61-21-2-120-76285 - Guidance	.00	4.48	.00	.00	.00	.00
Program 120 - Special Education Totals	\$0.00	\$3,551.57	\$2,632.39	\$0.00	\$0.00	\$0.00
Level 2 - Elementary Totals	\$76,207.29	\$67,892.19	\$52,647.71	\$73,108.00	\$90,572.00	\$17,464.00
Sub-Function 21 - Student Guidance Totals	\$76,207.29	\$67,892.19	\$52,647.71	\$73,108.00	\$90,572.00	\$17,464.00
Sub-Function 32 - Instr. Sup. - Media Services						
Level 2 - Elementary						
Program 110 - Regular Instruction						
30-114-61-32-2-110-71122 - Compensation-Librarians	64,563.52	66,925.32	68,177.19	68,087.00	47,534.00	(20,553.00)
30-114-61-32-2-110-71650 - Compensation-NBC Teacher Bonus	4,999.96	5,000.00	5,000.00	.00	.00	.00
30-114-61-32-2-110-72100 - FICA	4,816.85	5,021.59	5,308.95	5,209.00	3,583.00	(1,626.00)
30-114-61-32-2-110-72210 - VRS Pension Contribution	10,432.44	10,342.20	10,518.00	11,316.00	7,783.00	(3,533.00)
30-114-61-32-2-110-72300 - Group Health and Dental Insurance	8,435.32	7,748.80	7,623.60	8,582.00	8,582.00	.00
30-114-61-32-2-110-72400 - VRS Group Life Insurance	837.36	864.00	878.70	912.00	628.00	(284.00)
30-114-61-32-2-110-72750 - VRS Retiree Health Care Credit	786.24	791.50	804.90	824.00	567.00	(257.00)
30-114-61-32-2-110-72800 - Termination Pay for Vac/Sick Leave	.00	.00	2,780.00	.00	.00	.00
30-114-61-32-2-110-73130 - Repair/Maint - Audio/Visual	558.75	476.95	567.78	550.00	550.00	.00
30-114-61-32-2-110-76155 - Audio Visual Media	557.31	529.76	541.98	500.00	500.00	.00

General Fund Expense Budget

Budget Year 2022

G/L Account - Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2022 City Council/Board Approval	Difference Vs2021 Adopted Budget
Fund 30 - School General Fund						
Locations 114 - West Salem Elementary						
Function 61 - Instruction						
Sub-Function 32 - Instr. Sup. - Media Services						
Level 2 - Elementary						
Program 110 - Regular Instruction						
30-114-61-32-2-110-76325 - Library Books and Supplies	3,518.98	3,454.83	3,407.31	3,698.00	3,898.00	200.00
30-114-61-32-2-110-76330 - Library Reference Materials	1,787.95	1,832.52	1,768.75	1,890.00	940.00	(950.00)
30-114-61-32-2-110-76355 - Periodicals	900.10	613.93	422.35	899.00	800.00	(99.00)
Program 110 - Regular Instruction Totals	\$102,194.78	\$103,601.40	\$107,799.51	\$102,467.00	\$75,365.00	(\$27,102.00)
Level 2 - Elementary Totals	\$102,194.78	\$103,601.40	\$107,799.51	\$102,467.00	\$75,365.00	(\$27,102.00)
Sub-Function 32 - Instr. Sup. - Media Services Totals	\$102,194.78	\$103,601.40	\$107,799.51	\$102,467.00	\$75,365.00	(\$27,102.00)
Sub-Function 41 - Admin. Principals Office						
Level 2 - Elementary						
Program 110 - Regular Instruction						
30-114-61-41-2-110-71126 - Compensation-Principals	98,751.00	101,235.00	45,421.56	107,360.00	98,163.00	(9,197.00)
30-114-61-41-2-110-71127 - Compensation-Asst Principals	69,184.59	70,177.00	81,702.48	70,581.00	60,051.00	(10,530.00)
30-114-61-41-2-110-71150 - Compensation-Clerical	33,941.64	34,607.57	35,436.28	35,582.00	35,582.00	.00
30-114-61-41-2-110-71200 - Compensation-OT	704.80	193.04	513.15	2,000.00	2,000.00	.00
30-114-61-41-2-110-71520 - Compensation-Substitutes	2,548.44	680.52	.00	.00	.00	.00
30-114-61-41-2-110-71522 - Compensation-REWIP Retirees	.00	.00	42,168.56	.00	.00	.00
30-114-61-41-2-110-72100 - FICA	13,884.91	14,416.35	14,628.48	16,488.00	14,978.00	(1,510.00)
30-114-61-41-2-110-72210 - VRS Pension Contribution	32,747.64	32,091.98	23,503.66	35,488.00	32,209.00	(3,279.00)
30-114-61-41-2-110-72300 - Group Health and Dental Insurance	24,223.64	23,462.46	23,861.80	25,746.00	25,746.00	.00
30-114-61-41-2-110-72400 - VRS Group Life Insurance	2,628.60	2,681.14	1,963.58	2,861.00	2,597.00	(264.00)
30-114-61-41-2-110-72750 - VRS Retiree Health Care Credit	2,468.16	2,455.94	1,798.76	2,584.00	2,345.00	(239.00)
30-114-61-41-2-110-72800 - Termination Pay for Vac/Sick Leave	214.60	.00	12,644.84	.00	.00	.00
30-114-61-41-2-110-73180 - Repair/Maint - Other Contracted	11,954.52	9,728.28	14,511.66	12,000.00	12,000.00	.00
30-114-61-41-2-110-75521 - Travel-Principals	252.64	748.40	382.83	1,000.00	1,000.00	.00
30-114-61-41-2-110-75803 - Dues-Accreditation	328.00	328.00	89.00	350.00	350.00	.00
Program 110 - Regular Instruction Totals	\$293,833.18	\$292,805.68	\$298,626.64	\$312,040.00	\$287,021.00	(\$25,019.00)
Level 2 - Elementary Totals	\$293,833.18	\$292,805.68	\$298,626.64	\$312,040.00	\$287,021.00	(\$25,019.00)
Sub-Function 41 - Admin. Principals Office Totals	\$293,833.18	\$292,805.68	\$298,626.64	\$312,040.00	\$287,021.00	(\$25,019.00)
Function 61 - Instruction Totals	\$3,031,685.51	\$3,091,089.36	\$3,198,157.06	\$3,270,262.00	\$3,093,992.00	(\$176,270.00)

General Fund Expense Budget

Budget Year 2022

G/L Account - Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2022 City Council/Board Approval	Difference Vs2021 Adopted Budget
Fund 30 - School General Fund						
Locations 114 - West Salem Elementary						
Function 62 - Administration, Attend. & Health						
Sub-Function 62 - Admin, Attend. & Health						
Level 9 - District Wide						
Program 222 - Health Services						
30-114-62-62-9-222-76100 - Supplies - Nursing	448.55	440.68	320.69	410.00	349.00	(61.00)
Program 222 - Health Services Totals	\$448.55	\$440.68	\$320.69	\$410.00	\$349.00	(\$61.00)
Level 9 - District Wide Totals	\$448.55	\$440.68	\$320.69	\$410.00	\$349.00	(\$61.00)
Sub-Function 62 - Admin, Attend. & Health Totals	\$448.55	\$440.68	\$320.69	\$410.00	\$349.00	(\$61.00)
Function 62 - Administration, Attend. & Health Totals	\$448.55	\$440.68	\$320.69	\$410.00	\$349.00	(\$61.00)
Function 64 - Operation & Maintenance						
Sub-Function 64 - Operation & Maintenance						
Level 9 - District Wide						
Program 420 - Building Services						
30-114-64-64-9-420-71190 - Compensation-Custodians	92,841.54	94,530.88	92,277.70	110,729.00	114,744.00	4,015.00
30-114-64-64-9-420-71200 - Compensation-OT	4,364.26	4,488.01	8,290.42	8,500.00	8,500.00	.00
30-114-64-64-9-420-71520 - Compensation-Substitutes	1,931.72	1,904.28	3,527.08	2,500.00	2,500.00	.00
30-114-64-64-9-420-72100 - FICA	7,160.34	7,248.20	7,391.09	9,083.00	9,619.00	536.00
30-114-64-64-9-420-72210 - VRS Pension Contribution	7,616.40	7,264.32	7,483.20	7,636.00	7,728.00	92.00
30-114-64-64-9-420-72220 - VRS Hybrid Pension Contribution	.00	.00	79.63	.00	.00	.00
30-114-64-64-9-420-72300 - Group Health and Dental Insurance	20,373.12	20,191.44	20,966.88	24,070.00	24,070.00	.00
30-114-64-64-9-420-72400 - VRS Group Life Insurance	1,083.36	1,110.48	1,172.10	1,484.00	1,538.00	54.00
30-114-64-64-9-420-72700 - Workers Compensation	677.21	690.00	703.00	1,000.00	1,000.00	.00
30-114-64-64-9-420-72750 - VRS Retiree Health Care Credit	752.40	710.64	744.74	926.00	969.00	43.00
30-114-64-64-9-420-72850 - OPEB ARC	655.00	655.00	655.00	.00	.00	.00
30-114-64-64-9-420-73180 - Repair/Maint - Other Contracted	15,071.85	21,410.87	17,837.41	9,500.00	12,833.00	3,333.00
30-114-64-64-9-420-74900 - Building Maintenance - City	38,276.27	60,797.94	33,558.23	42,000.00	42,000.00	.00
30-114-64-64-9-420-75001 - Telecom/ Internet Services	5,467.16	5,226.10	4,645.70	6,000.00	6,000.00	.00
30-114-64-64-9-420-75004 - Utilities - Electric	62,776.20	63,762.12	56,281.68	66,000.00	66,000.00	.00
30-114-64-64-9-420-75005 - Utilities - Natural Gas	11,186.66	11,538.57	7,962.65	12,500.00	12,500.00	.00
30-114-64-64-9-420-75009 - Utilities - Water and Sewer	8,285.53	22,592.98	9,784.64	12,000.00	12,000.00	.00
30-114-64-64-9-420-76055 - Machines, Equipment and Tools < \$5,000	2,642.26	824.34	2,360.91	1,500.00	1,500.00	.00
30-114-64-64-9-420-76110 - Supplies - Operational	12,464.06	7,971.08	22,257.10	10,000.00	10,000.00	.00

General Fund Expense Budget

Budget Year 2022

G/L Account - Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2022 City Council/Board Approval	Difference Vs2021 Adopted Budget
Fund 30 - School General Fund						
Locations 114 - West Salem Elementary						
Function 64 - Operation & Maintenance						
Sub-Function 64 - Operation & Maintenance						
Level 9 - District Wide						
Program 420 - Building Services						
Program 420 - Building Services Totals	\$293,625.34	\$332,917.25	\$297,979.16	\$325,428.00	\$333,501.00	\$8,073.00
Program 430 - Grounds Services						
30-114-64-64-9-430-74910 - Grounds Maintenance-City	13,711.49	16,441.77	17,846.78	14,000.00	14,000.00	.00
Program 430 - Grounds Services Totals	\$13,711.49	\$16,441.77	\$17,846.78	\$14,000.00	\$14,000.00	\$0.00
Level 9 - District Wide Totals	\$307,336.83	\$349,359.02	\$315,825.94	\$339,428.00	\$347,501.00	\$8,073.00
Sub-Function 64 - Operation & Maintenance Totals	\$307,336.83	\$349,359.02	\$315,825.94	\$339,428.00	\$347,501.00	\$8,073.00
Function 64 - Operation & Maintenance Totals	\$307,336.83	\$349,359.02	\$315,825.94	\$339,428.00	\$347,501.00	\$8,073.00
Function 68 - Technology						
Sub-Function 10 - Classroom Instruction						
Level 9 - District Wide						
Program 800 - Technology						
30-114-68-10-9-800-71139 - Compensation-ITRT	15,379.83	15,864.45	16,395.75	16,121.00	16,121.00	.00
30-114-68-10-9-800-72100 - FICA	1,139.36	1,171.13	1,205.41	1,233.00	1,233.00	.00
30-114-68-10-9-800-72210 - VRS Pension Contribution	2,472.60	2,450.80	2,527.70	2,679.00	2,679.00	.00
30-114-68-10-9-800-72300 - Group Health and Dental Insurance	1,746.03	1,756.07	1,923.04	2,486.00	2,486.00	.00
30-114-68-10-9-800-72400 - VRS Group Life Insurance	198.48	204.80	211.20	216.00	216.00	.00
30-114-68-10-9-800-72750 - VRS Retiree Health Care Credit	186.36	187.60	193.50	195.00	195.00	.00
30-114-68-10-9-800-73175 - Repair/Maint- Computer	3,000.00	2,852.92	2,094.15	3,000.00	3,000.00	.00
30-114-68-10-9-800-76305 - ITRT	253.87	444.48	366.75	450.00	450.00	.00
30-114-68-10-9-800-76515 - Software-Instructional	2,251.64	2,613.74	4,134.30	4,300.00	4,850.00	550.00
30-114-68-10-9-800-76530 - Computer Supplies	4,430.03	4,476.93	3,491.14	4,485.00	4,485.00	.00
30-114-68-10-9-800-78050 - Technology Addl VPSA Eligible	11,463.86	20,317.51	20,400.00	20,400.00	20,600.00	200.00
Program 800 - Technology Totals	\$42,522.06	\$52,340.43	\$52,942.94	\$55,565.00	\$56,315.00	\$750.00
Level 9 - District Wide Totals	\$42,522.06	\$52,340.43	\$52,942.94	\$55,565.00	\$56,315.00	\$750.00
Sub-Function 10 - Classroom Instruction Totals	\$42,522.06	\$52,340.43	\$52,942.94	\$55,565.00	\$56,315.00	\$750.00
Function 68 - Technology Totals	\$42,522.06	\$52,340.43	\$52,942.94	\$55,565.00	\$56,315.00	\$750.00
Locations 114 - West Salem Elementary Totals	\$3,381,992.95	\$3,493,229.49	\$3,567,246.63	\$3,665,665.00	\$3,498,157.00	(\$167,508.00)



South Salem Elementary

Back of Tab

General Fund Expense Budget

Budget Year 2022

G/L Account - Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2022 City Council/Board Approval	Difference Vs2021 Adopted Budget
Fund 30 - School General Fund						
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	1,266,751.29	1,264,022.29	1,300,293.39	1,322,662.00	1,339,030.00	16,368.00
30-115-61-10-2-110-71151 - Compensation-Instructional Asst	68,046.38	84,015.28	72,715.49	73,232.00	73,728.00	496.00
30-115-61-10-2-110-71520 - Compensation-Substitutes	45,248.17	60,731.68	56,883.73	50,000.00	50,000.00	.00
30-115-61-10-2-110-71522 - Compensation-REWIP Retirees	41,293.10	30,251.11	23,575.37	33,850.00	13,466.00	(20,384.00)
30-115-61-10-2-110-71650 - Compensation-NBC Teacher Bonus	14,999.88	10,000.00	5,000.00	5,000.00	5,000.00	.00
30-115-61-10-2-110-72100 - FICA	101,185.02	101,950.70	101,221.01	113,774.00	107,978.00	(5,796.00)
30-115-61-10-2-110-72210 - VRS Pension Contribution	187,925.18	192,506.77	196,580.30	231,998.00	223,208.00	(8,790.00)
30-115-61-10-2-110-72220 - VRS Hybrid Pension Contribution	27,888.46	21,511.06	20,584.56	.00	.00	.00
30-115-61-10-2-110-72300 - Group Health and Dental Insurance	198,359.99	192,472.88	194,854.30	188,955.00	188,955.00	.00
30-115-61-10-2-110-72400 - VRS Group Life Insurance	17,323.34	17,950.36	18,143.40	18,705.00	17,996.00	(709.00)
30-115-61-10-2-110-72510 - Hybrid Disability Insurance	474.10	350.81	331.33	.00	.00	.00
30-115-61-10-2-110-72700 - Workers Compensation	8,182.94	8,339.00	8,490.00	10,000.00	10,000.00	.00
30-115-61-10-2-110-72750 - VRS Retiree Health Care Credit	16,265.72	16,378.99	16,619.80	16,890.00	16,250.00	(640.00)
30-115-61-10-2-110-72850 - OPEB ARC	8,076.00	8,076.00	8,076.00	.00	.00	.00
30-115-61-10-2-110-73153 - Repair & Maint - Music Dept	450.66	449.15	444.90	450.00	450.00	.00
30-115-61-10-2-110-73154 - Repair & Maint - PE Equipment	164.00	161.80	164.00	164.00	164.00	.00
30-115-61-10-2-110-76010 - Agenda Books	1,200.00	1,103.90	1,200.00	1,240.00	1,240.00	.00
30-115-61-10-2-110-76015 - Allotment	21,042.87	21,011.72	20,868.25	19,547.00	18,952.00	(595.00)
30-115-61-10-2-110-76045 - Furniture and Equip <\$5,000	750.00	747.35	1,749.82	500.00	500.00	.00
30-115-61-10-2-110-76085 - School Improvement	100.00	100.00	109.67	100.00	100.00	.00
30-115-61-10-2-110-76135 - Art Supplies and Equipment <\$5,000	1,244.84	1,244.48	1,244.09	1,000.00	1,000.00	.00
30-115-61-10-2-110-76195 - Career Education	59.97	97.41	.00	.00	.00	.00
30-115-61-10-2-110-76350 - Music	454.11	455.22	459.55	456.00	450.00	(6.00)
30-115-61-10-2-110-76360 - Physical Education	715.52	720.01	723.60	720.00	720.00	.00
30-115-61-10-2-110-76365 - Reading	610.39	513.11	836.79	610.00	610.00	.00
30-115-61-10-2-110-76485 - Supplies - Kindergarten	1,040.65	1,040.36	1,037.96	850.00	670.00	(180.00)
30-115-61-10-2-110-76490 - Supplies - First Grade	804.95	799.39	775.30	1,000.00	1,000.00	.00
30-115-61-10-2-110-76495 - Supplies - Second Grade	869.12	880.00	880.03	900.00	900.00	.00

General Fund Expense Budget

Budget Year 2022

G/L Account - Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2022 City Council/Board Approval	Difference Vs2021 Adopted Budget
Fund 30 - School General Fund						
Locations 115 - South Salem Elementary						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 2 - Elementary						
Program 110 - Regular Instruction						
30-115-61-10-2-110-76500 - Supplies - Third Grade	700.44	701.83	719.94	1,000.00	850.00	(150.00)
30-115-61-10-2-110-76505 - Supplies - Fourth Grade	698.80	700.54	692.00	1,100.00	975.00	(125.00)
30-115-61-10-2-110-76510 - Supplies - Fifth Grade	841.16	799.99	792.81	800.00	931.00	131.00
Program 110 - Regular Instruction Totals	\$2,033,767.05	\$2,040,083.19	\$2,056,067.39	\$2,095,503.00	\$2,075,123.00	(\$20,380.00)
Program 120 - Special Education						
30-115-61-10-2-120-71120 - Compensation-Instructional Salaries	200,630.74	176,294.87	176,651.59	176,554.00	233,850.00	57,296.00
30-115-61-10-2-120-71151 - Compensation-Instructional Asst	18,212.18	16,807.56	17,313.88	17,300.00	17,300.00	.00
30-115-61-10-2-120-71520 - Compensation-Substitutes	3,380.35	3,494.10	1,990.57	.00	.00	.00
30-115-61-10-2-120-72100 - FICA	15,766.21	14,137.83	14,578.96	14,830.00	19,213.00	4,383.00
30-115-61-10-2-120-72210 - VRS Pension Contribution	28,359.72	23,131.40	19,207.30	32,219.00	41,741.00	9,522.00
30-115-61-10-2-120-72220 - VRS Hybrid Pension Contribution	7,676.76	7,486.70	11,189.00	.00	.00	.00
30-115-61-10-2-120-72300 - Group Health and Dental Insurance	29,627.12	24,333.52	23,729.56	34,118.00	34,118.00	.00
30-115-61-10-2-120-72400 - VRS Group Life Insurance	2,892.48	2,558.10	2,539.50	2,598.00	3,365.00	767.00
30-115-61-10-2-120-72510 - Hybrid Disability Insurance	114.30	90.23	199.98	.00	.00	.00
30-115-61-10-2-120-72750 - VRS Retiree Health Care Credit	2,715.96	2,343.30	2,326.20	2,346.00	3,039.00	693.00
30-115-61-10-2-120-72800 - Termination Pay for Vac/Sick Leave	.00	.00	5,460.00	.00	.00	.00
30-115-61-10-2-120-76390 - Sp Ed LD	547.25	424.84	541.08	625.00	625.00	.00
30-115-61-10-2-120-76392 - Sp Ed CC	1,117.03	1,023.09	1,041.39	1,000.00	1,500.00	500.00
30-115-61-10-2-120-76415 - Sp Ed BD	.00	288.70	.00	.00	.00	.00
Program 120 - Special Education Totals	\$311,040.10	\$272,414.24	\$276,769.01	\$281,590.00	\$354,751.00	\$73,161.00
Level 2 - Elementary Totals	\$2,344,807.15	\$2,312,497.43	\$2,332,836.40	\$2,377,093.00	\$2,429,874.00	\$52,781.00
Sub-Function 10 - Classroom Instruction Totals	\$2,344,807.15	\$2,312,497.43	\$2,332,836.40	\$2,377,093.00	\$2,429,874.00	\$52,781.00
Sub-Function 21 - Student Guidance						
Level 2 - Elementary						
Program 110 - Regular Instruction						
30-115-61-21-2-110-71124 - Compensation-Guidance Counselors	58,272.04	56,956.81	58,729.95	61,821.00	75,571.00	13,750.00
30-115-61-21-2-110-72100 - FICA	4,357.77	4,259.96	4,445.42	4,729.00	5,781.00	1,052.00
30-115-61-21-2-110-72210 - VRS Pension Contribution	9,493.68	8,849.37	9,208.83	10,275.00	12,560.00	2,285.00
30-115-61-21-2-110-72300 - Group Health and Dental Insurance	9,246.09	8,894.85	9,527.21	3,529.00	3,529.00	.00

General Fund Expense Budget

Budget Year 2022

G/L Account - Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2022 City Council/Board Approval	Difference Vs2021 Adopted Budget
Fund 30 - School General Fund						
Locations 115 - South Salem Elementary						
Function 61 - Instruction						
Sub-Function 21 - Student Guidance						
Level 2 - Elementary						
Program 110 - Regular Instruction						
30-115-61-21-2-110-72400 - VRS Group Life Insurance	762.00	739.59	769.41	828.00	1,013.00	185.00
30-115-61-21-2-110-72750 - VRS Retiree Health Care Credit	715.56	677.37	704.80	748.00	914.00	166.00
30-115-61-21-2-110-76195 - Career Education	72.23	26.97	110.49	135.00	135.00	.00
30-115-61-21-2-110-76285 - Guidance	275.00	257.89	261.25	275.00	275.00	.00
Program 110 - Regular Instruction Totals	\$83,194.37	\$80,662.81	\$83,757.36	\$82,340.00	\$99,778.00	\$17,438.00
Program 120 - Special Education						
30-115-61-21-2-120-71124 - Compensation-Guidance Counselors	.00	2,982.23	3,091.05	.00	.00	.00
30-115-61-21-2-120-72100 - FICA	.00	222.99	233.97	.00	.00	.00
30-115-61-21-2-120-72210 - VRS Pension Contribution	.00	549.03	484.67	.00	.00	.00
30-115-61-21-2-120-72300 - Group Health and Dental Insurance	.00	468.15	501.43	.00	.00	.00
30-115-61-21-2-120-72400 - VRS Group Life Insurance	.00	45.61	40.49	.00	.00	.00
30-115-61-21-2-120-72750 - VRS Retiree Health Care Credit	.00	41.93	37.10	.00	.00	.00
30-115-61-21-2-120-76195 - Career Education	.00	.00	5.82	.00	.00	.00
30-115-61-21-2-120-76285 - Guidance	.00	13.57	13.75	.00	.00	.00
Program 120 - Special Education Totals	\$0.00	\$4,323.51	\$4,408.28	\$0.00	\$0.00	\$0.00
Level 2 - Elementary Totals	\$83,194.37	\$84,986.32	\$88,165.64	\$82,340.00	\$99,778.00	\$17,438.00
Sub-Function 21 - Student Guidance Totals	\$83,194.37	\$84,986.32	\$88,165.64	\$82,340.00	\$99,778.00	\$17,438.00
Sub-Function 32 - Instr. Sup. - Media Services						
Level 2 - Elementary						
Program 110 - Regular Instruction						
30-115-61-32-2-110-71122 - Compensation-Librarians	62,779.07	64,652.64	66,779.35	66,797.00	66,795.00	(2.00)
30-115-61-32-2-110-71650 - Compensation-NBC Teacher Bonus	4,999.96	5,000.00	5,000.00	.00	.00	.00
30-115-61-32-2-110-72100 - FICA	5,064.20	5,254.78	5,309.00	5,110.00	5,110.00	.00
30-115-61-32-2-110-72210 - VRS Pension Contribution	10,086.12	10,004.50	10,318.50	11,102.00	11,102.00	.00
30-115-61-32-2-110-72300 - Group Health and Dental Insurance	6,552.36	6,009.52	5,975.76	8,529.00	8,529.00	.00
30-115-61-32-2-110-72400 - VRS Group Life Insurance	809.64	835.80	862.10	895.00	895.00	.00
30-115-61-32-2-110-72750 - VRS Retiree Health Care Credit	760.20	765.60	789.70	808.00	808.00	.00
30-115-61-32-2-110-73130 - Repair/Maint - Audio/Visual	818.08	850.00	850.00	850.00	850.00	.00
30-115-61-32-2-110-76155 - Audio Visual Media	1,100.00	1,100.00	989.83	1,100.00	1,100.00	.00

General Fund Expense Budget

Budget Year 2022

G/L Account - Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2022 City Council/Board Approval	Difference Vs2021 Adopted Budget
Fund 30 - School General Fund						
Locations 115 - South Salem Elementary						
Function 61 - Instruction						
Sub-Function 32 - Instr. Sup. - Media Services						
Level 2 - Elementary						
Program 110 - Regular Instruction						
30-115-61-32-2-110-76325 - Library Books and Supplies	1,372.10	1,484.31	1,401.16	1,575.00	1,575.00	.00
30-115-61-32-2-110-76330 - Library Reference Materials	890.52	918.02	935.35	860.00	860.00	.00
30-115-61-32-2-110-76355 - Periodicals	198.00	46.61	200.00	200.00	200.00	.00
Program 110 - Regular Instruction Totals	\$95,430.25	\$96,921.78	\$99,410.75	\$97,826.00	\$97,824.00	(\$2.00)
Level 2 - Elementary Totals	\$95,430.25	\$96,921.78	\$99,410.75	\$97,826.00	\$97,824.00	(\$2.00)
Sub-Function 32 - Instr. Sup. - Media Services Totals	\$95,430.25	\$96,921.78	\$99,410.75	\$97,826.00	\$97,824.00	(\$2.00)
Sub-Function 41 - Admin. Principals Office						
Level 2 - Elementary						
Program 110 - Regular Instruction						
30-115-61-41-2-110-71126 - Compensation-Principals	105,669.36	96,321.96	102,149.04	102,149.00	102,149.00	.00
30-115-61-41-2-110-71127 - Compensation-Asst Principals	73,369.81	58,728.24	61,910.06	73,698.00	62,448.00	(11,250.00)
30-115-61-41-2-110-71150 - Compensation-Clerical	41,724.60	42,853.94	32,811.62	33,699.00	33,699.00	.00
30-115-61-41-2-110-71200 - Compensation-OT	866.07	1,570.39	103.27	2,000.00	2,000.00	.00
30-115-61-41-2-110-71520 - Compensation-Substitutes	961.64	1,995.72	437.36	.00	.00	.00
30-115-61-41-2-110-71522 - Compensation-REWIP Retirees	.00	9,735.43	10,546.94	.00	.00	.00
30-115-61-41-2-110-72100 - FICA	16,130.52	15,027.30	14,840.24	15,323.00	15,323.00	.00
30-115-61-41-2-110-72210 - VRS Pension Contribution	35,759.20	30,787.74	25,652.00	32,957.00	32,957.00	.00
30-115-61-41-2-110-72220 - VRS Hybrid Pension Contribution	.00	.00	5,283.96	.00	.00	.00
30-115-61-41-2-110-72300 - Group Health and Dental Insurance	21,517.62	21,879.96	20,656.80	25,588.00	25,588.00	.00
30-115-61-41-2-110-72400 - VRS Group Life Insurance	2,870.36	2,572.18	2,584.60	2,657.00	2,657.00	.00
30-115-61-41-2-110-72510 - Hybrid Disability Insurance	.00	.00	80.22	.00	.00	.00
30-115-61-41-2-110-72750 - VRS Retiree Health Care Credit	2,695.10	2,356.22	2,367.60	2,399.00	2,399.00	.00
30-115-61-41-2-110-72800 - Termination Pay for Vac/Sick Leave	21,792.60	6,611.10	.00	.00	.00	.00
30-115-61-41-2-110-73160 - Repair/Maint - School Office Equipment	27,693.27	16,191.79	12,884.80	14,155.00	14,155.00	.00
30-115-61-41-2-110-75521 - Travel-Principals	1,060.56	1,115.36	137.01	1,000.00	1,000.00	.00
30-115-61-41-2-110-75803 - Dues-Accreditation	380.00	380.00	380.00	240.00	240.00	.00
Program 110 - Regular Instruction Totals	\$352,490.71	\$308,127.33	\$292,825.52	\$305,865.00	\$294,615.00	(\$11,250.00)
Level 2 - Elementary Totals	\$352,490.71	\$308,127.33	\$292,825.52	\$305,865.00	\$294,615.00	(\$11,250.00)

General Fund Expense Budget

Budget Year 2022

G/L Account - Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2022 City Council/Board Approval	Difference Vs2021 Adopted Budget
Fund 30 - School General Fund						
Locations 115 - South Salem Elementary						
Function 61 - Instruction						
Sub-Function 41 - Admin. Principals Office Totals	\$352,490.71	\$308,127.33	\$292,825.52	\$305,865.00	\$294,615.00	(\$11,250.00)
Function 61 - Instruction Totals	\$2,875,922.48	\$2,802,532.86	\$2,813,238.31	\$2,863,124.00	\$2,922,091.00	\$58,967.00
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	508.63	529.01	523.44	567.00	567.00	.00
Program 222 - Health Services Totals	\$508.63	\$529.01	\$523.44	\$567.00	\$567.00	\$0.00
Level 9 - District Wide Totals	\$508.63	\$529.01	\$523.44	\$567.00	\$567.00	\$0.00
Sub-Function 62 - Admin, Attend. & Health Totals	\$508.63	\$529.01	\$523.44	\$567.00	\$567.00	\$0.00
Function 62 - Administration, Attend. & Health Totals	\$508.63	\$529.01	\$523.44	\$567.00	\$567.00	\$0.00
Function 64 - Operation & Maintenance						
Sub-Function 64 - Operation & Maintenance						
Level 9 - District Wide						
Program 420 - Building Services						
30-115-64-64-9-420-71190 - Compensation-Custodians	117,887.85	120,192.86	114,987.44	118,847.00	116,442.00	(2,405.00)
30-115-64-64-9-420-71200 - Compensation-OT	5,094.62	5,301.01	8,380.16	8,500.00	8,500.00	.00
30-115-64-64-9-420-71520 - Compensation-Substitutes	584.39	49.85	.00	1,000.00	1,000.00	.00
30-115-64-64-9-420-72100 - FICA	9,208.13	9,261.89	9,133.19	9,666.00	9,635.00	(31.00)
30-115-64-64-9-420-72210 - VRS Pension Contribution	10,387.20	9,871.20	9,673.32	10,105.00	7,986.00	(2,119.00)
30-115-64-64-9-420-72220 - VRS Hybrid Pension Contribution	.00	.00	356.32	.00	.00	.00
30-115-64-64-9-420-72300 - Group Health and Dental Insurance	22,373.76	22,086.26	26,817.90	16,326.00	16,326.00	.00
30-115-64-64-9-420-72400 - VRS Group Life Insurance	1,311.84	1,334.76	1,369.25	1,593.00	1,560.00	(33.00)
30-115-64-64-9-420-72510 - Hybrid Disability Insurance	.00	.00	37.76	.00	.00	.00
30-115-64-64-9-420-72700 - Workers Compensation	677.21	690.00	703.00	1,000.00	1,000.00	.00
30-115-64-64-9-420-72750 - VRS Retiree Health Care Credit	963.48	912.00	930.72	1,068.00	980.00	(88.00)
30-115-64-64-9-420-72850 - OPEB ARC	655.00	655.00	655.00	.00	.00	.00
30-115-64-64-9-420-73180 - Repair/Maint - Other Contracted	10,948.52	12,307.49	14,641.96	11,000.00	14,333.00	3,333.00
30-115-64-64-9-420-74900 - Building Maintenance -City	31,409.10	30,278.67	33,790.03	33,200.00	33,200.00	.00
30-115-64-64-9-420-75001 - Telecom/ Internet Services	5,716.97	5,526.83	5,111.66	6,000.00	6,000.00	.00
30-115-64-64-9-420-75004 - Utilities - Electric	69,896.38	73,518.22	63,455.26	82,000.00	82,000.00	.00
30-115-64-64-9-420-75005 - Utilities - Natural Gas	12,884.36	12,494.04	8,613.68	16,000.00	16,000.00	.00

General Fund Expense Budget

Budget Year 2022

G/L Account - Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2022 City Council/Board Approval	Difference Vs2021 Adopted Budget
Fund 30 - School General Fund						
Locations 115 - South Salem Elementary						
Function 64 - Operation & Maintenance						
Sub-Function 64 - Operation & Maintenance						
Level 9 - District Wide						
Program 420 - Building Services						
30-115-64-64-9-420-75009 - Utilities - Water and Sewer	8,252.23	8,557.93	7,628.76	11,000.00	11,000.00	.00
30-115-64-64-9-420-76055 - Machines, Equipment and Tools < \$5,000	1,696.31	1,495.12	3,228.93	1,708.00	1,708.00	.00
30-115-64-64-9-420-76110 - Supplies - Operational	11,524.02	14,052.59	11,732.15	10,000.00	10,000.00	.00
Program 420 - Building Services Totals	\$321,471.37	\$328,585.72	\$321,246.49	\$339,013.00	\$337,670.00	(\$1,343.00)
Program 430 - Grounds Services						
30-115-64-64-9-430-74910 - Grounds Maintenance-City	12,303.12	9,755.42	13,742.62	12,000.00	12,000.00	.00
Program 430 - Grounds Services Totals	\$12,303.12	\$9,755.42	\$13,742.62	\$12,000.00	\$12,000.00	\$0.00
Level 9 - District Wide Totals	\$333,774.49	\$338,341.14	\$334,989.11	\$351,013.00	\$349,670.00	(\$1,343.00)
Sub-Function 64 - Operation & Maintenance Totals	\$333,774.49	\$338,341.14	\$334,989.11	\$351,013.00	\$349,670.00	(\$1,343.00)
Function 64 - Operation & Maintenance Totals	\$333,774.49	\$338,341.14	\$334,989.11	\$351,013.00	\$349,670.00	(\$1,343.00)
Function 68 - Technology						
Sub-Function 10 - Classroom Instruction						
Level 9 - District Wide						
Program 800 - Technology						
30-115-68-10-9-800-71139 - Compensation-ITRT	15,379.83	15,864.45	16,395.75	16,121.00	16,121.00	.00
30-115-68-10-9-800-72100 - FICA	1,139.36	1,171.13	1,205.41	1,233.00	1,233.00	.00
30-115-68-10-9-800-72210 - VRS Pension Contribution	2,472.60	2,450.80	2,527.70	2,679.00	2,679.00	.00
30-115-68-10-9-800-72300 - Group Health and Dental Insurance	1,746.03	1,756.07	1,923.04	2,486.00	2,486.00	.00
30-115-68-10-9-800-72400 - VRS Group Life Insurance	198.48	204.80	211.20	216.00	216.00	.00
30-115-68-10-9-800-72750 - VRS Retiree Health Care Credit	186.36	187.60	193.50	195.00	195.00	.00
30-115-68-10-9-800-73175 - Repair/Maint- Computer	2,383.07	2,246.38	2,122.49	2,100.00	2,100.00	.00
30-115-68-10-9-800-76305 - ITRT	298.59	299.93	152.65	300.00	300.00	.00
30-115-68-10-9-800-76515 - Software-Instructional	2,144.00	2,175.00	2,120.00	2,175.00	2,505.00	330.00
30-115-68-10-9-800-76530 - Computer Supplies	945.52	907.40	3,017.44	2,750.00	2,750.00	.00
30-115-68-10-9-800-78050 - Technology Addl VPSA Eligible	11,599.71	23,850.99	20,400.00	20,400.00	20,600.00	200.00
Program 800 - Technology Totals	\$38,493.55	\$51,114.55	\$50,269.18	\$50,655.00	\$51,185.00	\$530.00
Level 9 - District Wide Totals	\$38,493.55	\$51,114.55	\$50,269.18	\$50,655.00	\$51,185.00	\$530.00
Sub-Function 10 - Classroom Instruction Totals	\$38,493.55	\$51,114.55	\$50,269.18	\$50,655.00	\$51,185.00	\$530.00
Function 68 - Technology Totals	\$38,493.55	\$51,114.55	\$50,269.18	\$50,655.00	\$51,185.00	\$530.00
Locations 115 - South Salem Elementary Totals	\$3,248,699.15	\$3,192,517.56	\$3,199,020.04	\$3,265,359.00	\$3,323,513.00	\$58,154.00



East Salem Elementary

Back of Tab

General Fund Expense Budget

Budget Year 2022

G/L Account - Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2022 City Council/Board Approval	Difference Vs2021 Adopted Budget
Fund 30 - School General Fund						
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	1,469,946.49	1,483,696.35	1,582,330.12	1,587,229.00	1,542,701.00	(44,528.00)
30-116-61-10-2-110-71151 - Compensation-Instructional Asst	83,016.63	99,652.13	94,442.81	96,177.00	86,306.00	(9,871.00)
30-116-61-10-2-110-71520 - Compensation-Substitutes	42,694.87	48,546.51	41,076.01	36,000.00	36,000.00	.00
30-116-61-10-2-110-71522 - Compensation-REWIP Retirees	6,841.97	6,748.40	6,748.40	12,747.00	12,001.00	(746.00)
30-116-61-10-2-110-71650 - Compensation-NBC Teacher Bonus	7,499.92	15,000.00	10,000.00	5,000.00	5,000.00	.00
30-116-61-10-2-110-72100 - FICA	113,041.23	115,415.98	124,426.36	133,068.00	128,674.00	(4,394.00)
30-116-61-10-2-110-72210 - VRS Pension Contribution	234,383.40	222,144.83	213,412.30	279,749.00	270,741.00	(9,008.00)
30-116-61-10-2-110-72220 - VRS Hybrid Pension Contribution	17,776.68	24,095.14	45,832.84	.00	.00	.00
30-116-61-10-2-110-72300 - Group Health and Dental Insurance	230,207.77	225,086.22	219,493.84	200,130.00	200,130.00	.00
30-116-61-10-2-110-72400 - VRS Group Life Insurance	20,240.61	20,639.45	21,658.90	22,555.00	21,829.00	(726.00)
30-116-61-10-2-110-72510 - Hybrid Disability Insurance	294.10	414.92	695.70	.00	.00	.00
30-116-61-10-2-110-72700 - Workers Compensation	8,160.37	8,316.00	8,466.00	10,000.00	10,000.00	.00
30-116-61-10-2-110-72750 - VRS Retiree Health Care Credit	19,004.89	18,844.45	19,840.40	20,367.00	19,711.00	(656.00)
30-116-61-10-2-110-72800 - Termination Pay for Vac/Sick Leave	40.00	.00	.00	.00	.00	.00
30-116-61-10-2-110-72850 - OPEB ARC	8,731.00	8,731.00	8,731.00	.00	.00	.00
30-116-61-10-2-110-73153 - Repair & Maint - Music Dept	235.23	254.75	247.52	304.00	282.00	(22.00)
30-116-61-10-2-110-73154 - Repair & Maint - PE Equipment	171.90	430.20	430.00	138.00	138.00	.00
30-116-61-10-2-110-76010 - Agenda Books	1,000.00	1,064.00	1,064.00	1,000.00	1,000.00	.00
30-116-61-10-2-110-76015 - Allotment	22,239.96	22,909.22	25,402.00	19,848.00	20,863.00	1,015.00
30-116-61-10-2-110-76045 - Furniture and Equip <\$5,000	1,000.00	1,455.20	1,425.00	1,500.00	1,639.00	139.00
30-116-61-10-2-110-76085 - School Improvement	100.00	.00	.00	100.00	100.00	.00
30-116-61-10-2-110-76135 - Art Supplies and Equipment <\$5,000	1,244.76	1,254.97	1,245.33	1,579.00	1,394.00	(185.00)
30-116-61-10-2-110-76195 - Career Education	.00	.00	51.08	54.00	54.00	.00
30-116-61-10-2-110-76350 - Music	290.23	272.70	336.76	343.00	347.00	4.00
30-116-61-10-2-110-76360 - Physical Education	1,213.10	282.32	655.93	422.00	601.00	179.00
30-116-61-10-2-110-76365 - Reading	418.76	200.20	211.64	326.00	327.00	1.00
30-116-61-10-2-110-76485 - Supplies - Kindergarten	2,041.42	1,811.77	660.00	685.00	699.00	14.00
30-116-61-10-2-110-76490 - Supplies - First Grade	311.51	376.37	450.11	669.00	762.00	93.00

General Fund Expense Budget

Budget Year 2022

G/L Account - Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2022 City Council/Board Approval	Difference Vs2021 Adopted Budget
Fund 30 - School General Fund						
Locations 116 - East Salem Elementary						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 2 - Elementary						
Program 110 - Regular Instruction						
30-116-61-10-2-110-76495 - Supplies - Second Grade	833.00	453.04	975.61	412.00	396.00	(16.00)
30-116-61-10-2-110-76500 - Supplies - Third Grade	667.20	304.16	173.12	724.00	573.00	(151.00)
30-116-61-10-2-110-76505 - Supplies - Fourth Grade	344.73	281.45	390.00	636.00	715.00	79.00
30-116-61-10-2-110-76510 - Supplies - Fifth Grade	363.38	345.06	233.09	468.00	525.00	57.00
Program 110 - Regular Instruction Totals	\$2,294,355.11	\$2,329,026.79	\$2,431,105.87	\$2,432,230.00	\$2,363,508.00	(\$68,722.00)
Program 120 - Special Education						
30-116-61-10-2-120-71120 - Compensation-Instructional Salaries	138,950.76	170,563.80	116,670.43	116,816.00	141,623.00	24,807.00
30-116-61-10-2-120-71151 - Compensation-Instructional Asst	16,074.12	16,612.75	17,282.19	17,300.00	30,749.00	13,449.00
30-116-61-10-2-120-71520 - Compensation-Substitutes	447.04	962.79	829.20	.00	.00	.00
30-116-61-10-2-120-71522 - Compensation-REWIP Retirees	.00	.00	300.15	.00	.00	.00
30-116-61-10-2-120-72100 - FICA	11,071.14	13,842.28	10,408.77	10,260.00	13,186.00	2,926.00
30-116-61-10-2-120-72210 - VRS Pension Contribution	25,350.72	29,377.70	2,712.60	22,290.00	28,648.00	6,358.00
30-116-61-10-2-120-72220 - VRS Hybrid Pension Contribution	.00	.00	18,986.41	.00	.00	.00
30-116-61-10-2-120-72300 - Group Health and Dental Insurance	22,892.16	25,067.44	17,628.28	22,080.00	22,080.00	.00
30-116-61-10-2-120-72400 - VRS Group Life Insurance	2,034.96	2,454.40	1,812.86	1,797.00	2,310.00	513.00
30-116-61-10-2-120-72510 - Hybrid Disability Insurance	.00	.00	225.70	.00	.00	.00
30-116-61-10-2-120-72750 - VRS Retiree Health Care Credit	1,910.52	2,248.30	1,660.66	1,623.00	2,086.00	463.00
30-116-61-10-2-120-72800 - Termination Pay for Vac/Sick Leave	.00	11,960.00	.00	.00	.00	.00
30-116-61-10-2-120-76390 - Sp Ed LD	796.62	204.91	311.12	600.00	600.00	.00
30-116-61-10-2-120-76400 - Sp Ed ED Preschool	487.75	614.16	643.59	700.00	694.00	(6.00)
30-116-61-10-2-120-76438 - Supplies - EL	.00	.00	.00	150.00	286.00	136.00
Program 120 - Special Education Totals	\$220,015.79	\$273,908.53	\$189,471.96	\$193,616.00	\$242,262.00	\$48,646.00
Program 140 - Gifted						
30-116-61-10-2-140-71120 - Compensation-Instructional Salaries	57,359.16	48,972.22	.00	.00	.00	.00
30-116-61-10-2-140-72100 - FICA	3,482.82	3,052.42	.00	.00	.00	.00
30-116-61-10-2-140-72210 - VRS Pension Contribution	9,360.96	7,380.32	.00	.00	.00	.00
30-116-61-10-2-140-72300 - Group Health and Dental Insurance	8,343.10	6,825.26	.00	.00	.00	.00
30-116-61-10-2-140-72400 - VRS Group Life Insurance	751.44	616.56	.00	.00	.00	.00
30-116-61-10-2-140-72750 - VRS Retiree Health Care Credit	705.48	564.88	.00	.00	.00	.00

General Fund Expense Budget

Budget Year 2022

G/L Account - Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2022 City Council/Board Approval	Difference Vs2021 Adopted Budget
Fund 30 - School General Fund						
Locations 116 - East Salem Elementary						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 2 - Elementary						
Program 140 - Gifted						
Program 140 - Gifted Totals	\$80,002.96	\$67,411.66	\$0.00	\$0.00	\$0.00	\$0.00
Program 180 - Pre-K Non- Sp Ed						
30-116-61-10-2-180-71110 - Compensation-Administrative	.00	.00	.00	36,250.00	15,059.00	(21,191.00)
30-116-61-10-2-180-71120 - Compensation-Instructional Salaries	122,025.60	147,653.04	152,288.04	152,288.00	152,818.00	530.00
30-116-61-10-2-180-72100 - FICA	8,540.51	9,931.13	10,395.67	11,650.00	12,843.00	1,193.00
30-116-61-10-2-180-72210 - VRS Pension Contribution	19,914.48	15,769.70	16,264.70	25,310.00	27,901.00	2,591.00
30-116-61-10-2-180-72220 - VRS Hybrid Pension Contribution	.00	7,382.30	7,614.10	.00	.00	.00
30-116-61-10-2-180-72300 - Group Health and Dental Insurance	19,414.88	23,087.78	21,670.70	21,634.00	21,634.00	.00
30-116-61-10-2-180-72400 - VRS Group Life Insurance	1,598.52	1,934.30	1,994.90	2,041.00	2,250.00	209.00
30-116-61-10-2-180-72510 - Hybrid Disability Insurance	37.20	165.30	147.57	.00	.00	.00
30-116-61-10-2-180-72750 - VRS Retiree Health Care Credit	1,500.96	1,771.90	1,827.40	1,843.00	2,031.00	188.00
30-116-61-10-2-180-72800 - Termination Pay for Vac/Sick Leave	.00	.00	4,600.00	.00	.00	.00
Program 180 - Pre-K Non- Sp Ed Totals	\$173,032.15	\$207,695.45	\$216,803.08	\$251,016.00	\$234,536.00	(\$16,480.00)
Level 2 - Elementary Totals	\$2,767,406.01	\$2,878,042.43	\$2,837,380.91	\$2,876,862.00	\$2,840,306.00	(\$36,556.00)
Level 3 - Secondary						
Program 140 - Gifted						
30-116-61-10-3-140-71120 - Compensation-Instructional Salaries	19,119.72	16,290.71	.00	.00	.00	.00
30-116-61-10-3-140-72100 - FICA	1,160.99	1,014.86	.00	.00	.00	.00
30-116-61-10-3-140-72210 - VRS Pension Contribution	3,120.36	2,460.09	.00	.00	.00	.00
30-116-61-10-3-140-72300 - Group Health and Dental Insurance	2,780.90	2,275.01	.00	.00	.00	.00
30-116-61-10-3-140-72400 - VRS Group Life Insurance	250.56	205.53	.00	.00	.00	.00
30-116-61-10-3-140-72750 - VRS Retiree Health Care Credit	235.20	188.24	.00	.00	.00	.00
Program 140 - Gifted Totals	\$26,667.73	\$22,434.44	\$0.00	\$0.00	\$0.00	\$0.00
Level 3 - Secondary Totals	\$26,667.73	\$22,434.44	\$0.00	\$0.00	\$0.00	\$0.00
Level 4 - Middle						
Program 140 - Gifted						
30-116-61-10-4-140-71120 - Compensation-Instructional Salaries	50,985.96	43,442.02	.00	.00	.00	.00
30-116-61-10-4-140-72100 - FICA	3,095.53	2,706.46	.00	.00	.00	.00

General Fund Expense Budget

Budget Year 2022

G/L Account - Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2022 City Council/Board Approval	Difference Vs2021 Adopted Budget
Fund 30 - School General Fund						
Locations 116 - East Salem Elementary						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 4 - Middle						
Program 140 - Gifted						
30-116-61-10-4-140-72210 - VRS Pension Contribution	8,321.04	6,560.39	.00	.00	.00	.00
30-116-61-10-4-140-72300 - Group Health and Dental Insurance	7,416.16	6,066.89	.00	.00	.00	.00
30-116-61-10-4-140-72400 - VRS Group Life Insurance	667.80	548.07	.00	.00	.00	.00
30-116-61-10-4-140-72750 - VRS Retiree Health Care Credit	627.24	502.08	.00	.00	.00	.00
Program 140 - Gifted Totals	\$71,113.73	\$59,825.91	\$0.00	\$0.00	\$0.00	\$0.00
Level 4 - Middle Totals	\$71,113.73	\$59,825.91	\$0.00	\$0.00	\$0.00	\$0.00
Level 8 - Pre-K						
Program 180 - Pre-K Non- Sp Ed						
30-116-61-10-8-180-71151 - Compensation-Instructional Asst	24,554.72	14,168.40	13,199.72	13,853.00	13,449.00	(404.00)
30-116-61-10-8-180-72100 - FICA	1,876.17	1,068.16	945.46	1,060.00	1,029.00	(31.00)
30-116-61-10-8-180-72220 - VRS Hybrid Pension Contribution	2,249.52	2,215.30	2,108.80	2,303.00	2,235.00	(68.00)
30-116-61-10-8-180-72300 - Group Health and Dental Insurance	403.80	423.04	5,836.00	6,500.00	6,500.00	.00
30-116-61-10-8-180-72400 - VRS Group Life Insurance	180.60	185.10	176.20	186.00	180.00	(6.00)
30-116-61-10-8-180-72750 - VRS Retiree Health Care Credit	169.56	169.50	161.40	168.00	163.00	(5.00)
30-116-61-10-8-180-73037 - Contractual Services - Other	.00	.00	1,175.06	.00	.00	.00
30-116-61-10-8-180-73255 - Professional Development	95.00	833.74	15.27	.00	.00	.00
30-116-61-10-8-180-76435 - Supplies - Instructional	15,314.88	3,392.19	3,965.50	782.00	700.00	(82.00)
Program 180 - Pre-K Non- Sp Ed Totals	\$44,844.25	\$22,455.43	\$27,583.41	\$24,852.00	\$24,256.00	(\$596.00)
Level 8 - Pre-K Totals	\$44,844.25	\$22,455.43	\$27,583.41	\$24,852.00	\$24,256.00	(\$596.00)
Sub-Function 10 - Classroom Instruction Totals	\$2,910,031.72	\$2,982,758.21	\$2,864,964.32	\$2,901,714.00	\$2,864,562.00	(\$37,152.00)
Sub-Function 21 - Student Guidance						
Level 2 - Elementary						
Program 110 - Regular Instruction						
30-116-61-21-2-110-71124 - Compensation-Guidance Counselors	51,975.00	50,901.95	52,534.01	55,249.00	68,999.00	13,750.00
30-116-61-21-2-110-72100 - FICA	3,823.74	3,749.84	3,860.07	4,227.00	5,278.00	1,051.00
30-116-61-21-2-110-72210 - VRS Pension Contribution	8,482.32	7,908.65	8,229.85	9,182.00	11,468.00	2,286.00
30-116-61-21-2-110-72300 - Group Health and Dental Insurance	6,983.90	6,672.89	7,307.25	8,040.00	8,040.00	.00
30-116-61-21-2-110-72400 - VRS Group Life Insurance	680.88	660.94	687.61	740.00	925.00	185.00

General Fund Expense Budget

Budget Year 2022

G/L Account - Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2022 City Council/Board Approval	Difference Vs2021 Adopted Budget
Fund 30 - School General Fund						
Locations 116 - East Salem Elementary						
Function 61 - Instruction						
Sub-Function 21 - Student Guidance						
Level 2 - Elementary						
Program 110 - Regular Instruction						
30-116-61-21-2-110-72750 - VRS Retiree Health Care Credit	639.24	605.33	629.85	669.00	835.00	166.00
30-116-61-21-2-110-76285 - Guidance	206.11	175.90	121.29	161.00	145.00	(16.00)
Program 110 - Regular Instruction Totals	\$72,791.19	\$70,675.50	\$73,369.93	\$78,268.00	\$95,690.00	\$17,422.00
Program 120 - Special Education						
30-116-61-21-2-120-71124 - Compensation-Guidance Counselors	.00	2,665.09	2,764.95	.00	.00	.00
30-116-61-21-2-120-72100 - FICA	.00	196.29	203.16	.00	.00	.00
30-116-61-21-2-120-72210 - VRS Pension Contribution	.00	490.65	433.15	.00	.00	.00
30-116-61-21-2-120-72300 - Group Health and Dental Insurance	.00	351.03	384.59	.00	.00	.00
30-116-61-21-2-120-72400 - VRS Group Life Insurance	.00	40.76	36.19	.00	.00	.00
30-116-61-21-2-120-72750 - VRS Retiree Health Care Credit	.00	37.47	33.15	.00	.00	.00
30-116-61-21-2-120-76285 - Guidance	.00	9.26	6.39	.00	.00	.00
Program 120 - Special Education Totals	\$0.00	\$3,790.55	\$3,861.58	\$0.00	\$0.00	\$0.00
Level 2 - Elementary Totals	\$72,791.19	\$74,466.05	\$77,231.51	\$78,268.00	\$95,690.00	\$17,422.00
Sub-Function 21 - Student Guidance Totals	\$72,791.19	\$74,466.05	\$77,231.51	\$78,268.00	\$95,690.00	\$17,422.00
Sub-Function 32 - Instr. Sup. - Media Services						
Level 2 - Elementary						
Program 110 - Regular Instruction						
30-116-61-32-2-110-71122 - Compensation-Librarians	57,526.14	59,191.20	61,082.00	61,033.00	61,032.00	(1.00)
30-116-61-32-2-110-72100 - FICA	4,194.78	4,311.66	4,440.98	4,669.00	4,669.00	.00
30-116-61-32-2-110-72210 - VRS Pension Contribution	9,247.44	9,141.40	9,428.40	10,144.00	10,144.00	.00
30-116-61-32-2-110-72300 - Group Health and Dental Insurance	6,983.90	7,023.92	7,691.84	8,040.00	8,040.00	.00
30-116-61-32-2-110-72400 - VRS Group Life Insurance	742.32	763.70	787.70	818.00	818.00	.00
30-116-61-32-2-110-72750 - VRS Retiree Health Care Credit	696.96	699.60	721.60	738.00	738.00	.00
30-116-61-32-2-110-73130 - Repair/Maint - Audio/Visual	999.02	957.84	1,006.21	1,000.00	1,000.00	.00
30-116-61-32-2-110-76155 - Audio Visual Media	477.99	494.93	507.78	200.00	200.00	.00
30-116-61-32-2-110-76325 - Library Books and Supplies	1,452.76	2,199.18	2,201.57	2,750.00	3,300.00	550.00
30-116-61-32-2-110-76330 - Library Reference Materials	890.52	918.02	935.35	.00	.00	.00
30-116-61-32-2-110-76355 - Periodicals	352.56	301.50	162.79	300.00	300.00	.00
Program 110 - Regular Instruction Totals	\$83,564.39	\$86,002.95	\$88,966.22	\$89,692.00	\$90,241.00	\$549.00

General Fund Expense Budget

Budget Year 2022

G/L Account - Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2022 City Council/Board Approval	Difference Vs2021 Adopted Budget
Fund 30 - School General Fund						
Locations 116 - East Salem Elementary						
Function 61 - Instruction						
Sub-Function 32 - Instr. Sup. - Media Services						
Level 2 - Elementary Totals	\$83,564.39	\$86,002.95	\$88,966.22	\$89,692.00	\$90,241.00	\$549.00
Sub-Function 32 - Instr. Sup. - Media Services Totals	\$83,564.39	\$86,002.95	\$88,966.22	\$89,692.00	\$90,241.00	\$549.00
Sub-Function 41 - Admin. Principals Office						
Level 2 - Elementary						
Program 110 - Regular Instruction						
30-116-61-41-2-110-71126 - Compensation-Principals	103,788.96	105,345.00	99,144.96	99,145.00	99,145.00	.00
30-116-61-41-2-110-71127 - Compensation-Asst Principals	75,179.63	72,670.87	72,076.02	73,392.00	73,392.00	.00
30-116-61-41-2-110-71150 - Compensation-Clerical	42,154.07	42,914.56	44,243.84	43,353.00	43,353.00	.00
30-116-61-41-2-110-71200 - Compensation-OT	3,975.09	2,911.16	2,579.78	4,500.00	4,500.00	.00
30-116-61-41-2-110-71520 - Compensation-Substitutes	997.20	841.76	3,212.16	.00	.00	.00
30-116-61-41-2-110-72100 - FICA	15,632.25	16,081.93	15,525.17	16,860.00	16,860.00	.00
30-116-61-41-2-110-72210 - VRS Pension Contribution	35,220.72	34,355.74	33,694.74	35,881.00	35,881.00	.00
30-116-61-41-2-110-72300 - Group Health and Dental Insurance	24,071.04	24,209.64	22,674.32	24,120.00	24,120.00	.00
30-116-61-41-2-110-72400 - VRS Group Life Insurance	2,827.08	2,870.18	2,815.02	2,893.00	2,893.00	.00
30-116-61-41-2-110-72750 - VRS Retiree Health Care Credit	2,654.52	2,629.26	2,578.70	2,612.00	2,612.00	.00
30-116-61-41-2-110-73160 - Repair/Maint - School Office Equipment	12,921.14	12,417.60	13,940.16	13,000.00	13,000.00	.00
30-116-61-41-2-110-75521 - Travel-Principals	814.31	786.76	399.90	1,300.00	1,300.00	.00
30-116-61-41-2-110-75803 - Dues-Accreditation	.00	.00	.00	350.00	350.00	.00
Program 110 - Regular Instruction Totals	\$320,236.01	\$318,034.46	\$312,884.77	\$317,406.00	\$317,406.00	\$0.00
Level 2 - Elementary Totals	\$320,236.01	\$318,034.46	\$312,884.77	\$317,406.00	\$317,406.00	\$0.00
Sub-Function 41 - Admin. Principals Office Totals	\$320,236.01	\$318,034.46	\$312,884.77	\$317,406.00	\$317,406.00	\$0.00
Function 61 - Instruction Totals	\$3,386,623.31	\$3,461,261.67	\$3,344,046.82	\$3,387,080.00	\$3,367,899.00	(\$19,181.00)
Function 62 - Administration, Attend. & Health						
Sub-Function 62 - Admin, Attend. & Health						
Level 9 - District Wide						
Program 222 - Health Services						
30-116-62-62-9-222-76100 - Supplies - Nursing	443.10	488.23	469.23	550.00	602.00	52.00
Program 222 - Health Services Totals	\$443.10	\$488.23	\$469.23	\$550.00	\$602.00	\$52.00
Level 9 - District Wide Totals	\$443.10	\$488.23	\$469.23	\$550.00	\$602.00	\$52.00
Sub-Function 62 - Admin, Attend. & Health Totals	\$443.10	\$488.23	\$469.23	\$550.00	\$602.00	\$52.00

General Fund Expense Budget

Budget Year 2022

G/L Account - Account Description		2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2022 City Council/Board Approval	Difference Vs2021 Adopted Budget
Fund	30 - School General Fund						
Locations	116 - East Salem Elementary						
Function	62 - Administration, Attend. & Health	\$443.10	\$488.23	\$469.23	\$550.00	\$602.00	\$52.00
	Totals						
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	95,556.37	97,800.84	101,681.29	102,304.00	102,304.00	.00
30-116-64-64-9-420-71200	- Compensation-OT	4,949.31	5,009.58	5,487.99	6,500.00	6,500.00	.00
30-116-64-64-9-420-71520	- Compensation-Substitutes	358.92	1,241.27	761.52	1,500.00	1,500.00	.00
30-116-64-64-9-420-72100	- FICA	7,191.97	7,343.69	7,547.46	8,285.00	8,285.00	.00
30-116-64-64-9-420-72210	- VRS Pension Contribution	8,054.39	7,586.76	7,815.48	7,700.00	7,700.00	.00
30-116-64-64-9-420-72220	- VRS Hybrid Pension Contribution	.00	.00	79.58	.00	.00	.00
30-116-64-64-9-420-72300	- Group Health and Dental Insurance	21,019.15	21,088.44	22,606.20	22,819.00	22,819.00	.00
30-116-64-64-9-420-72400	- VRS Group Life Insurance	1,131.68	1,150.56	1,213.38	1,371.00	1,371.00	.00
30-116-64-64-9-420-72700	- Workers Compensation	677.21	690.00	703.00	1,000.00	1,000.00	.00
30-116-64-64-9-420-72750	- VRS Retiree Health Care Credit	790.05	739.32	774.36	881.00	881.00	.00
30-116-64-64-9-420-72800	- Termination Pay for Vac/Sick Leave	.00	.00	107.04	.00	.00	.00
30-116-64-64-9-420-72850	- OPEB ARC	655.00	655.00	655.00	.00	.00	.00
30-116-64-64-9-420-73180	- Repair/Maint - Other Contracted	24,739.53	14,117.19	15,946.30	10,500.00	13,833.00	3,333.00
30-116-64-64-9-420-74900	- Building Maintenance -City	40,499.36	36,936.60	22,190.72	49,370.00	49,370.00	.00
30-116-64-64-9-420-75001	- Telecom/ Internet Services	7,614.46	7,108.47	7,965.53	8,800.00	8,800.00	.00
30-116-64-64-9-420-75004	- Utilities - Electric	57,322.55	63,336.40	54,418.35	70,000.00	70,000.00	.00
30-116-64-64-9-420-75005	- Utilities - Natural Gas	7,760.76	9,159.92	5,362.74	9,500.00	9,500.00	.00
30-116-64-64-9-420-75009	- Utilities - Water and Sewer	6,409.73	6,752.06	5,522.53	9,000.00	9,000.00	.00
30-116-64-64-9-420-76055	- Machines, Equipment and Tools < \$5,000	1,780.43	2,712.17	326.77	1,500.00	1,500.00	.00
30-116-64-64-9-420-76110	- Supplies - Operational	13,745.88	14,042.83	18,923.82	10,000.00	10,000.00	.00
Program	420 - Building Services Totals	\$300,256.75	\$297,471.10	\$280,089.06	\$321,030.00	\$324,363.00	\$3,333.00
Program	430 - Grounds Services						
30-116-64-64-9-430-74910	- Grounds Maintenance-City	11,865.59	16,711.12	11,704.11	14,000.00	14,000.00	.00
Program	430 - Grounds Services Totals	\$11,865.59	\$16,711.12	\$11,704.11	\$14,000.00	\$14,000.00	\$0.00
Level	9 - District Wide Totals	\$312,122.34	\$314,182.22	\$291,793.17	\$335,030.00	\$338,363.00	\$3,333.00
Sub-Function	64 - Operation & Maintenance Totals	\$312,122.34	\$314,182.22	\$291,793.17	\$335,030.00	\$338,363.00	\$3,333.00
Function	64 - Operation & Maintenance Totals	\$312,122.34	\$314,182.22	\$291,793.17	\$335,030.00	\$338,363.00	\$3,333.00

General Fund Expense Budget

Budget Year 2022

G/L Account - Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2022 City Council/Board Approval	Difference Vs2021 Adopted Budget
Fund 30 - School General Fund						
Locations 116 - East Salem Elementary						
Function 68 - Technology						
Sub-Function 10 - Classroom Instruction						
Level 9 - District Wide						
Program 800 - Technology						
30-116-68-10-9-800-71139 - Compensation-ITRT	15,379.83	15,864.45	16,395.75	16,121.00	16,121.00	.00
30-116-68-10-9-800-72100 - FICA	1,139.18	1,171.11	1,205.47	1,233.00	1,233.00	.00
30-116-68-10-9-800-72210 - VRS Pension Contribution	2,472.60	2,450.71	2,527.80	2,679.00	2,679.00	.00
30-116-68-10-9-800-72300 - Group Health and Dental Insurance	1,745.81	1,755.73	1,922.72	2,486.00	2,486.00	.00
30-116-68-10-9-800-72400 - VRS Group Life Insurance	198.48	204.62	211.10	216.00	216.00	.00
30-116-68-10-9-800-72750 - VRS Retiree Health Care Credit	186.36	187.42	193.30	195.00	195.00	.00
30-116-68-10-9-800-73175 - Repair/Maint- Computer	1,471.26	1,134.16	1,073.48	2,100.00	2,100.00	.00
30-116-68-10-9-800-76305 - ITRT	350.00	346.34	355.15	350.00	350.00	.00
30-116-68-10-9-800-76515 - Software-Instructional	2,419.60	2,121.01	1,904.16	2,950.00	4,450.00	1,500.00
30-116-68-10-9-800-76530 - Computer Supplies	6,854.59	6,401.05	2,693.92	6,450.00	10,000.00	3,550.00
30-116-68-10-9-800-78050 - Technology Addl VPSA Eligible	11,671.00	25,617.73	20,400.00	20,400.00	20,600.00	200.00
Program 800 - Technology Totals	\$43,888.71	\$57,254.33	\$48,882.85	\$55,180.00	\$60,430.00	\$5,250.00
Level 9 - District Wide Totals	\$43,888.71	\$57,254.33	\$48,882.85	\$55,180.00	\$60,430.00	\$5,250.00
Sub-Function 10 - Classroom Instruction Totals	\$43,888.71	\$57,254.33	\$48,882.85	\$55,180.00	\$60,430.00	\$5,250.00
Function 68 - Technology Totals	\$43,888.71	\$57,254.33	\$48,882.85	\$55,180.00	\$60,430.00	\$5,250.00
Locations 116 - East Salem Elementary Totals	\$3,743,077.46	\$3,833,186.45	\$3,685,192.07	\$3,777,840.00	\$3,767,294.00	(\$10,546.00)



Other

Back of Tab

General Fund Expense Budget

Budget Year 2022

G/L Account - Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2022 City Council/Board Approval	Difference Vs2021 Adopted Budget
Fund 30 - School General Fund						
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	51,975.00	53,567.04	55,248.96	56,907.00	58,011.00	1,104.00
30-119-61-10-2-127-71151 - Compensation-Instructional Asst	144,160.50	146,614.95	147,784.22	155,071.00	160,917.00	5,846.00
30-119-61-10-2-127-72100 - FICA	12,935.75	13,383.37	13,405.65	16,216.00	16,748.00	532.00
30-119-61-10-2-127-72210 - VRS Pension Contribution	18,589.83	19,011.50	15,969.40	35,231.00	17,829.00	(17,402.00)
30-119-61-10-2-127-72220 - VRS Hybrid Pension Contribution	13,095.00	12,601.19	16,182.54	.00	18,557.00	18,557.00
30-119-61-10-2-127-72300 - Group Health and Dental Insurance	72,311.06	61,655.94	59,260.12	67,812.00	66,528.00	(1,284.00)
30-119-61-10-2-127-72400 - VRS Group Life Insurance	2,538.07	2,641.02	2,686.36	2,841.00	2,934.00	93.00
30-119-61-10-2-127-72510 - Hybrid Disability Insurance	223.19	276.25	248.94	.00	269.00	269.00
30-119-61-10-2-127-72750 - VRS Retiree Health Care Credit	2,385.29	2,419.16	2,460.50	2,565.00	2,649.00	84.00
30-119-61-10-2-127-73010 - Autism Support Services	.00	.00	.00	2,667.00	2,667.00	.00
30-119-61-10-2-127-73275 - Therapeutic Services -Sp Ed	.00	.00	.00	8,000.00	8,500.00	500.00
30-119-61-10-2-127-73280 - Therapeutic Service - Sp Ed - Speech Therapy	.00	.00	.00	400.00	400.00	.00
30-119-61-10-2-127-75529 - Travel-Itinerant	1,857.11	.00	.00	500.00	500.00	.00
30-119-61-10-2-127-76435 - Supplies - Instructional	187.67	753.01	437.34	1,667.00	1,667.00	.00
Program 127 - Regional Sp Ed Program	\$320,258.47	\$312,923.43	\$313,684.03	\$349,877.00	\$358,176.00	\$8,299.00
Totals						
Level 2 - Elementary Totals	\$320,258.47	\$312,923.43	\$313,684.03	\$349,877.00	\$358,176.00	\$8,299.00
Level 3 - Secondary						
Program 127 - Regional Sp Ed Program						
30-119-61-10-3-127-71120 - Compensation-Instructional Salaries	62,955.40	64,758.84	66,790.92	68,795.00	70,131.00	1,336.00
30-119-61-10-3-127-71151 - Compensation-Instructional Asst	94,438.71	85,081.57	83,441.55	89,413.00	86,863.00	(2,550.00)
30-119-61-10-3-127-72100 - FICA	11,535.55	10,932.61	10,310.66	12,103.00	12,010.00	(93.00)
30-119-61-10-3-127-72210 - VRS Pension Contribution	18,662.12	17,234.65	16,507.10	26,294.00	17,889.00	(8,405.00)
30-119-61-10-3-127-72220 - VRS Hybrid Pension Contribution	7,084.99	6,839.20	7,577.04	.00	8,088.00	8,088.00
30-119-61-10-3-127-72300 - Group Health and Dental Insurance	46,568.37	45,177.14	42,459.36	38,185.00	39,281.00	1,096.00
30-119-61-10-3-127-72400 - VRS Group Life Insurance	2,066.75	2,011.25	2,012.10	2,120.00	2,104.00	(16.00)
30-119-61-10-3-127-72510 - Hybrid Disability Insurance	121.01	117.80	115.00	.00	115.00	115.00
30-119-61-10-3-127-72750 - VRS Retiree Health Care Credit	1,940.43	1,842.35	1,843.20	1,914.00	1,900.00	(14.00)

General Fund Expense Budget

Budget Year 2022

G/L Account - Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2022 City Council/Board Approval	Difference Vs2021 Adopted Budget
Fund 30 - School General Fund						
Locations 119 - Regional						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 3 - Secondary						
Program 127 - Regional Sp Ed Program						
30-119-61-10-3-127-73010 - Autism Support Services	.00	.00	.00	2,667.00	2,667.00	.00
30-119-61-10-3-127-73275 - Therapeutic Services -Sp Ed	.00	.00	.00	8,000.00	8,500.00	500.00
30-119-61-10-3-127-73280 - Therapeutic Service - Sp Ed - Speech Therapy	.00	.00	.00	400.00	400.00	.00
30-119-61-10-3-127-75529 - Travel-Itinerant	306.97	.00	.00	500.00	500.00	.00
30-119-61-10-3-127-76435 - Supplies - Instructional	988.37	534.12	641.59	1,667.00	1,667.00	.00
Program 127 - Regional Sp Ed Program Totals	\$246,668.67	\$234,529.53	\$231,698.52	\$252,058.00	\$252,115.00	\$57.00
Level 3 - Secondary Totals	\$246,668.67	\$234,529.53	\$231,698.52	\$252,058.00	\$252,115.00	\$57.00
Level 4 - Middle						
Program 120 - Special Education						
30-119-61-10-4-120-76420 - Sp Ed Regional	.00	145.33	.00	.00	.00	.00
Program 120 - Special Education Totals	\$0.00	\$145.33	\$0.00	\$0.00	\$0.00	\$0.00
Program 127 - Regional Sp Ed Program						
30-119-61-10-4-127-71120 - Compensation-Instructional Salaries	59,883.00	61,671.00	63,606.00	65,515.00	66,786.00	1,271.00
30-119-61-10-4-127-71151 - Compensation-Instructional Asst	46,328.96	59,891.82	35,499.26	64,667.00	48,164.00	(16,503.00)
30-119-61-10-4-127-72100 - FICA	6,720.55	7,978.36	6,933.89	9,959.00	8,794.00	(1,165.00)
30-119-61-10-4-127-72210 - VRS Pension Contribution	10,529.25	10,648.12	9,973.40	21,636.00	12,129.00	(9,507.00)
30-119-61-10-4-127-72220 - VRS Hybrid Pension Contribution	7,148.00	8,320.37	5,692.20	.00	6,878.00	6,878.00
30-119-61-10-4-127-72300 - Group Health and Dental Insurance	40,762.58	37,115.40	25,918.68	39,545.00	40,680.00	1,135.00
30-119-61-10-4-127-72400 - VRS Group Life Insurance	1,418.98	1,584.76	1,308.69	1,744.00	1,540.00	(204.00)
30-119-61-10-4-127-72510 - Hybrid Disability Insurance	117.66	143.25	86.42	.00	98.00	98.00
30-119-61-10-4-127-72750 - VRS Retiree Health Care Credit	1,332.21	1,451.69	1,198.90	1,575.00	1,391.00	(184.00)
30-119-61-10-4-127-73010 - Autism Support Services	.00	.00	.00	2,667.00	2,667.00	.00
30-119-61-10-4-127-73275 - Therapeutic Services -Sp Ed	.00	.00	.00	8,000.00	8,500.00	500.00
30-119-61-10-4-127-73280 - Therapeutic Service - Sp Ed - Speech Therapy	.00	.00	.00	400.00	400.00	.00
30-119-61-10-4-127-75529 - Travel-Itinerant	1,736.05	.00	.00	500.00	500.00	.00
30-119-61-10-4-127-76435 - Supplies - Instructional	499.06	498.02	330.30	1,667.00	1,667.00	.00
Program 127 - Regional Sp Ed Program Totals	\$176,476.30	\$189,302.79	\$150,547.74	\$217,875.00	\$200,194.00	(\$17,681.00)

General Fund Expense Budget

Budget Year 2022

G/L Account - Account Description		2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2022 City Council/Board Approval	Difference Vs2021 Adopted Budget
Fund	30 - School General Fund						
Locations	119 - Regional						
Function	61 - Instruction						
Sub-Function	10 - Classroom Instruction						
	Level 4 - Middle Totals	\$176,476.30	\$189,448.12	\$150,547.74	\$217,875.00	\$200,194.00	(\$17,681.00)
Sub-Function	10 - Classroom Instruction Totals	\$743,403.44	\$736,901.08	\$695,930.29	\$819,810.00	\$810,485.00	(\$9,325.00)
Function	61 - Instruction Totals	\$743,403.44	\$736,901.08	\$695,930.29	\$819,810.00	\$810,485.00	(\$9,325.00)
Locations	119 - Regional Totals	\$743,403.44	\$736,901.08	\$695,930.29	\$819,810.00	\$810,485.00	(\$9,325.00)

General Fund Expense Budget

Budget Year 2022

G/L Account - Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2022 City Council/Board Approval	Difference Vs2021 Adopted Budget
Fund 30 - School General Fund						
Locations 121 - Central Administration						
Function 62 - Administration, Attend. & Health						
Sub-Function 62 - Admin, Attend. & Health						
Level 9 - District Wide						
Program 211 - Board Services						
30-121-62-62-9-211-71111 - Compensation-Board Members	20,000.04	20,000.04	20,000.04	20,001.00	20,001.00	.00
30-121-62-62-9-211-72100 - FICA	1,530.04	1,530.04	1,530.04	1,531.00	1,531.00	.00
30-121-62-62-9-211-73080 - Legal Services	24,835.08	24,048.00	22,671.73	45,000.00	45,000.00	.00
30-121-62-62-9-211-75300 - Insurance - General Liability	18,587.00	45,639.00	44,196.00	54,000.00	54,000.00	.00
30-121-62-62-9-211-75501 - Travel-Board Members	7,383.65	5,335.92	4,710.01	6,000.00	6,000.00	.00
30-121-62-62-9-211-75802 - Dues	26,779.61	28,858.75	26,365.74	26,405.00	27,180.00	775.00
Program 211 - Board Services Totals	\$99,115.42	\$125,411.75	\$119,473.56	\$152,937.00	\$153,712.00	\$775.00
Program 212 - Exec Admin Services						
30-121-62-62-9-212-71110 - Compensation-Administrative	65,692.08	67,344.00	71,418.84	75,080.00	75,080.00	.00
30-121-62-62-9-212-71112 - Compensation-Superintendent	162,669.24	171,569.28	178,700.10	168,953.00	176,153.00	7,200.00
30-121-62-62-9-212-71113 - Compensation-Asst Superintendent	.00	.00	138,558.00	138,258.00	138,258.00	.00
30-121-62-62-9-212-71150 - Compensation-Clerical	71,552.26	73,582.12	79,322.80	80,978.00	87,384.00	6,406.00
30-121-62-62-9-212-71200 - Compensation-OT	1,520.88	1,061.37	1,157.83	3,000.00	3,000.00	.00
30-121-62-62-9-212-71625 - Compensation-Travel Allowance	1,200.00	1,200.00	2,400.00	2,400.00	2,400.00	.00
30-121-62-62-9-212-72100 - FICA	24,621.74	25,506.83	37,303.38	27,284.00	36,894.00	9,610.00
30-121-62-62-9-212-72210 - VRS Pension Contribution	46,591.07	47,288.40	73,984.48	53,074.00	67,508.00	14,434.00
30-121-62-62-9-212-72300 - Group Health and Dental Insurance	37,300.59	41,269.56	49,167.60	50,709.00	53,450.00	2,741.00
30-121-62-62-9-212-72400 - VRS Group Life Insurance	4,683.98	4,831.08	6,827.64	4,984.00	6,390.00	1,406.00
30-121-62-62-9-212-72500 - Disability Insurance	457.50	457.50	457.50	458.00	458.00	.00
30-121-62-62-9-212-72700 - Workers Compensation	2,257.36	2,300.00	2,340.00	5,000.00	5,000.00	.00
30-121-62-62-9-212-72750 - VRS Retiree Health Care Credit	4,396.99	4,425.36	6,254.40	4,566.00	5,770.00	1,204.00
30-121-62-62-9-212-72800 - Termination Pay for Vac/Sick Leave	.00	.00	390.54	.00	.00	.00
30-121-62-62-9-212-72802 - Deferred Compensation Contribution	18,000.00	19,680.00	20,274.36	20,275.00	20,258.00	(17.00)
30-121-62-62-9-212-72805 - Auto Allowance	7,200.00	7,200.00	7,200.00	7,200.00	.00	(7,200.00)
30-121-62-62-9-212-72850 - OPEB ARC	2,183.00	2,183.00	2,183.00	.00	.00	.00
30-121-62-62-9-212-73035 - Consultants	.00	25,750.00	43,195.00	23,000.00	3,000.00	(20,000.00)
30-121-62-62-9-212-73060 - Emergency Notification Services	7,552.50	7,962.50	7,581.50	8,300.00	8,300.00	.00
30-121-62-62-9-212-73115 - Printing Services	13,246.51	12,893.89	16,312.29	14,660.00	14,660.00	.00

General Fund Expense Budget

Budget Year 2022

G/L Account - Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2022 City Council/Board Approval	Difference Vs2021 Adopted Budget
Fund 30 - School General Fund						
Locations 121 - Central Administration						
Function 62 - Administration, Attend. & Health						
Sub-Function 62 - Admin, Attend. & Health						
Level 9 - District Wide						
Program 212 - Exec Admin Services						
30-121-62-62-9-212-73160 - Repair/Maint - School Office Equipment	4,603.80	3,584.00	3,558.70	13,000.00	13,000.00	.00
30-121-62-62-9-212-73205 - Software Licensing Fees	54,795.83	66,010.39	68,136.67	76,108.00	71,816.00	(4,292.00)
30-121-62-62-9-212-75200 - Postage	15,540.78	11,260.97	11,017.79	16,164.00	16,164.00	.00
30-121-62-62-9-212-75503 - Travel- Superintendent	5,726.75	6,795.66	5,110.77	6,000.00	6,000.00	.00
30-121-62-62-9-212-75509 - Travel-Asst Superintendent	.00	.00	230.00	.00	3,000.00	3,000.00
30-121-62-62-9-212-75510 - Travel-Director of Administrative Services	1,927.81	2,664.55	2,134.57	1,120.00	1,120.00	.00
30-121-62-62-9-212-76045 - Furniture and Equip <\$5,000	2,829.73	936.07	1,299.00	1,250.00	1,250.00	.00
30-121-62-62-9-212-76105 - Supplies - Office	28,842.19	30,752.86	25,537.21	29,500.00	29,500.00	.00
Program 212 - Exec Admin Services Totals	\$585,392.59	\$638,509.39	\$862,053.97	\$831,321.00	\$845,813.00	\$14,492.00
Program 213 - Information Services						
30-121-62-62-9-213-73025 - Communications Director Services	40,685.00	66,035.00	66,241.00	68,884.00	70,805.00	1,921.00
30-121-62-62-9-213-73210 - Special Report Services-Supt	13,535.66	14,287.60	8,964.26	51,853.00	51,853.00	.00
30-121-62-62-9-213-74905 - Information Technology Services-City	89,373.00	87,327.96	75,801.96	87,086.00	88,255.00	1,169.00
Program 213 - Information Services Totals	\$143,593.66	\$167,650.56	\$151,007.22	\$207,823.00	\$210,913.00	\$3,090.00
Program 214 - Personnel Services						
30-121-62-62-9-214-71110 - Compensation-Administrative	101,451.00	104,001.96	110,295.00	110,295.00	110,295.00	.00
30-121-62-62-9-214-71150 - Compensation-Clerical	63,797.09	64,952.98	65,834.89	65,650.00	65,650.00	.00
30-121-62-62-9-214-71200 - Compensation-OT	449.75	277.12	328.98	750.00	750.00	.00
30-121-62-62-9-214-71625 - Compensation-Travel Allowance	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	.00
30-121-62-62-9-214-72100 - FICA	11,770.00	12,038.55	12,600.99	13,609.00	13,609.00	.00
30-121-62-62-9-214-72210 - VRS Pension Contribution	26,703.88	26,300.40	27,588.24	29,242.00	29,242.00	.00
30-121-62-62-9-214-72300 - Group Health and Dental Insurance	21,889.92	20,676.36	19,859.10	24,858.00	24,858.00	.00
30-121-62-62-9-214-72400 - VRS Group Life Insurance	2,143.56	2,197.32	2,305.08	2,358.00	2,358.00	.00
30-121-62-62-9-214-72700 - Workers Compensation	.00	10,000.00	78,953.00	73,640.00	73,640.00	.00
30-121-62-62-9-214-72750 - VRS Retiree Health Care Credit	2,012.64	2,012.76	2,111.40	2,129.00	2,129.00	.00
30-121-62-62-9-214-73065 - Employee Assistance Plan	8,805.00	5,283.00	7,044.00	7,070.00	7,070.00	.00
30-121-62-62-9-214-73110 - Pre-Employment Checks	4,709.26	3,560.00	4,031.00	7,779.00	7,779.00	.00
30-121-62-62-9-214-73120 - Recruiting Fees	3,546.10	4,223.23	1,685.13	4,275.00	4,275.00	.00

General Fund Expense Budget

Budget Year 2022

G/L Account - Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2022 City Council/Board Approval	Difference Vs2021 Adopted Budget
Fund 30 - School General Fund						
Locations 121 - Central Administration						
Function 62 - Administration, Attend. & Health						
Sub-Function 62 - Admin, Attend. & Health						
Level 9 - District Wide						
Program 214 - Personnel Services						
30-121-62-62-9-214-73235 - Professional Development -NBC Certification Fees	5,600.00	3,225.00	.00	7,200.00	7,200.00	.00
30-121-62-62-9-214-73265 - Teacher Licensing	245.00	250.00	650.00	250.00	250.00	.00
30-121-62-62-9-214-75517 - Travel-Director of Human Resources	1,053.18	2,561.44	2,681.36	2,940.00	2,940.00	.00
30-121-62-62-9-214-76475 - Wellness Program	.00	.00	645.90	2,000.00	2,000.00	.00
Program 214 - Personnel Services Totals	\$255,376.38	\$262,760.12	\$337,814.07	\$355,245.00	\$355,245.00	\$0.00
Program 216 - Fiscal Services						
30-121-62-62-9-216-71110 - Compensation-Administrative	101,451.00	104,001.96	110,295.00	110,295.00	110,295.00	.00
30-121-62-62-9-216-71150 - Compensation-Clerical	89,180.12	91,436.20	94,024.43	93,904.00	93,904.00	.00
30-121-62-62-9-216-71200 - Compensation-OT	406.38	342.44	291.94	750.00	750.00	.00
30-121-62-62-9-216-71625 - Compensation-Travel Allowance	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	.00
30-121-62-62-9-216-72100 - FICA	12,920.69	13,458.04	14,320.50	15,770.00	15,770.00	.00
30-121-62-62-9-216-72210 - VRS Pension Contribution	31,070.84	30,600.96	32,018.40	33,938.00	33,938.00	.00
30-121-62-62-9-216-72300 - Group Health and Dental Insurance	14,988.03	19,968.24	18,793.74	24,857.00	24,857.00	.00
30-121-62-62-9-216-72400 - VRS Group Life Insurance	2,494.08	2,556.60	2,675.04	2,736.00	2,736.00	.00
30-121-62-62-9-216-72750 - VRS Retiree Health Care Credit	2,341.80	2,341.92	2,450.40	2,471.00	2,471.00	.00
30-121-62-62-9-216-73005 - Audit Fees	9,290.00	8,950.00	11,950.00	16,063.00	16,063.00	.00
30-121-62-62-9-216-73037 - Contractual Services - Other	.00	2,474.00	3,075.00	3,214.00	3,329.00	115.00
30-121-62-62-9-216-75513 - Travel-Director of Business	4,580.78	4,042.47	3,180.01	5,500.00	4,000.00	(1,500.00)
Program 216 - Fiscal Services Totals	\$269,923.72	\$281,372.83	\$294,274.46	\$310,698.00	\$309,313.00	(\$1,385.00)
Level 9 - District Wide Totals	\$1,353,401.77	\$1,475,704.65	\$1,764,623.28	\$1,858,024.00	\$1,874,996.00	\$16,972.00
Sub-Function 62 - Admin, Attend. & Health Totals	\$1,353,401.77	\$1,475,704.65	\$1,764,623.28	\$1,858,024.00	\$1,874,996.00	\$16,972.00
Function 62 - Administration, Attend. & Health Totals	\$1,353,401.77	\$1,475,704.65	\$1,764,623.28	\$1,858,024.00	\$1,874,996.00	\$16,972.00
Function 64 - Operation & Maintenance						
Sub-Function 64 - Operation & Maintenance						
Level 9 - District Wide						
Program 420 - Building Services						
30-121-64-64-9-420-71187 - Compensation-Student Workers	2,700.00	5,595.50	1,112.00	5,000.00	5,000.00	.00

General Fund Expense Budget

Budget Year 2022

G/L Account - Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2022 City Council/Board Approval	Difference Vs2021 Adopted Budget
Fund 30 - School General Fund						
Locations 121 - Central Administration						
Function 64 - Operation & Maintenance						
Sub-Function 64 - Operation & Maintenance						
Level 9 - District Wide						
Program 420 - Building Services						
30-121-64-64-9-420-71190 - Compensation-Custodians	51,984.61	53,242.04	52,547.64	54,799.00	25,889.00	(28,910.00)
30-121-64-64-9-420-71191 - Compensation - Const/Maint Mgr	.00	.00	14,287.12	45,000.00	45,094.00	94.00
30-121-64-64-9-420-71200 - Compensation-OT	.00	.00	.00	500.00	500.00	.00
30-121-64-64-9-420-71660 - Temporary Labor	730.00	.00	.00	.00	.00	.00
30-121-64-64-9-420-72100 - FICA	4,038.76	4,328.37	5,237.34	8,055.00	5,851.00	(2,204.00)
30-121-64-64-9-420-72210 - VRS Pension Contribution	2,247.24	1,962.96	1,938.48	1,260.00	595.00	(665.00)
30-121-64-64-9-420-72300 - Group Health and Dental Insurance	15,017.04	14,176.08	13,037.48	19,886.00	11,219.00	(8,667.00)
30-121-64-64-9-420-72400 - VRS Group Life Insurance	679.92	696.84	688.15	734.00	347.00	(387.00)
30-121-64-64-9-420-72600 - Unemployment Compensation	.00	.00	.00	9,000.00	9,000.00	.00
30-121-64-64-9-420-72700 - Workers Compensation	451.47	460.00	468.00	1,000.00	1,000.00	.00
30-121-64-64-9-420-72750 - VRS Retiree Health Care Credit	358.08	313.80	309.91	362.00	176.00	(186.00)
30-121-64-64-9-420-72800 - Termination Pay for Vac/Sick Leave	.00	.00	2,622.72	.00	.00	.00
30-121-64-64-9-420-72810 - Uniform Allowance	691.69	.00	.00	.00	.00	.00
30-121-64-64-9-420-72850 - OPEB ARC	437.00	437.00	437.00	.00	.00	.00
30-121-64-64-9-420-73180 - Repair/Maint - Other Contracted	7,059.77	5,066.54	18,000.56	6,500.00	6,500.00	.00
30-121-64-64-9-420-73195 - Safety and OSHA Training	1,164.50	939.26	645.22	1,900.00	1,900.00	.00
30-121-64-64-9-420-74900 - Building Maintenance -City	18,633.40	17,910.01	12,258.08	18,000.00	18,000.00	.00
30-121-64-64-9-420-75001 - Telecom/ Internet Services	11,980.13	10,922.80	11,507.03	15,900.00	15,900.00	.00
30-121-64-64-9-420-75004 - Utilities - Electric	23,076.26	22,995.64	21,419.62	26,000.00	26,000.00	.00
30-121-64-64-9-420-75005 - Utilities - Natural Gas	3,936.75	2,628.02	2,068.02	4,000.00	4,000.00	.00
30-121-64-64-9-420-75009 - Utilities - Water and Sewer	1,336.19	1,403.40	1,307.62	1,400.00	1,400.00	.00
30-121-64-64-9-420-75302 - Insurance -Property	84,548.00	67,158.00	72,493.00	72,000.00	67,895.00	(4,105.00)
30-121-64-64-9-420-76110 - Supplies - Operational	2,912.13	4,072.68	4,239.83	2,000.00	4,000.00	2,000.00
Program 420 - Building Services Totals	\$233,982.94	\$214,308.94	\$236,624.82	\$293,296.00	\$250,266.00	(\$43,030.00)
Level 9 - District Wide Totals	\$233,982.94	\$214,308.94	\$236,624.82	\$293,296.00	\$250,266.00	(\$43,030.00)
Sub-Function 64 - Operation & Maintenance Totals	\$233,982.94	\$214,308.94	\$236,624.82	\$293,296.00	\$250,266.00	(\$43,030.00)
Function 64 - Operation & Maintenance Totals	\$233,982.94	\$214,308.94	\$236,624.82	\$293,296.00	\$250,266.00	(\$43,030.00)
Locations 121 - Central Administration Totals	\$1,587,384.71	\$1,690,013.59	\$2,001,248.10	\$2,151,320.00	\$2,125,262.00	(\$26,058.00)

General Fund Expense Budget

Budget Year 2022

G/L Account - Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2022 City Council/Board Approval	Difference Vs2021 Adopted Budget
Fund 30 - School General Fund						
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	307,509.00	313,733.37	320,535.18	320,454.00	318,944.00	(1,510.00)
30-122-62-62-9-222-71520 - Compensation-Substitutes	6,708.28	8,148.07	7,335.88	8,000.00	8,000.00	.00
30-122-62-62-9-222-72100 - FICA	22,233.75	22,869.44	23,265.59	25,127.00	25,011.00	(116.00)
30-122-62-62-9-222-72210 - VRS Pension Contribution	33,507.00	32,836.30	33,610.00	53,259.00	53,008.00	(251.00)
30-122-62-62-9-222-72220 - VRS Hybrid Pension Contribution	16,741.44	16,341.20	16,637.20	.00	.00	.00
30-122-62-62-9-222-72300 - Group Health and Dental Insurance	26,414.84	23,496.64	23,018.96	39,772.00	39,772.00	.00
30-122-62-62-9-222-72400 - VRS Group Life Insurance	4,033.32	4,108.70	4,198.00	4,294.00	4,274.00	(20.00)
30-122-62-62-9-222-72510 - Hybrid Disability Insurance	277.00	281.40	252.50	.00	.00	.00
30-122-62-62-9-222-72700 - Workers Compensation	1,805.89	1,840.00	1,874.00	3,000.00	3,000.00	.00
30-122-62-62-9-222-72750 - VRS Retiree Health Care Credit	3,787.08	3,763.50	3,845.50	3,877.00	3,859.00	(18.00)
30-122-62-62-9-222-72800 - Termination Pay for Vac/Sick Leave	40.00	.00	.00	.00	.00	.00
30-122-62-62-9-222-72850 - OPEB ARC	2,838.00	2,838.00	2,838.00	.00	.00	.00
30-122-62-62-9-222-73037 - Contractual Services - Other	3,000.00	3,955.00	4,130.00	4,080.00	4,080.00	.00
30-122-62-62-9-222-73055 - Drug Testing Services/Pledge Program	16,353.22	12,897.75	5,974.75	15,613.00	15,613.00	.00
30-122-62-62-9-222-73085 - Maintenance of Records	9,176.60	7,649.92	10,130.54	9,500.00	9,500.00	.00
30-122-62-62-9-222-73115 - Printing Services	4,695.00	2,707.50	3,235.54	4,000.00	4,000.00	.00
30-122-62-62-9-222-73255 - Professional Development	1,444.15	990.34	618.65	1,200.00	1,200.00	.00
30-122-62-62-9-222-73260 - Student Assistance Program	3,269.91	1,775.00	.00	2,000.00	2,000.00	.00
30-122-62-62-9-222-75525 - Travel - Health Services Staff	1,362.99	1,435.77	1,573.32	2,974.00	2,974.00	.00
30-122-62-62-9-222-76100 - Supplies - Nursing	2,469.08	2,775.48	15,520.78	9,000.00	9,000.00	.00
Program 222 - Health Services Totals	\$467,666.55	\$464,443.38	\$478,594.39	\$506,150.00	\$504,235.00	(\$1,915.00)
Program 223 - Psych Services						
30-122-62-62-9-223-71132 - Compensation-Psychologists	198,254.04	189,737.88	195,453.72	195,454.00	271,551.00	76,097.00
30-122-62-62-9-223-72100 - FICA	13,830.43	12,505.98	12,698.30	14,952.00	19,925.00	4,973.00
30-122-62-62-9-223-72210 - VRS Pension Contribution	32,355.12	29,751.02	30,647.12	32,484.00	43,287.00	10,803.00
30-122-62-62-9-223-72300 - Group Health and Dental Insurance	25,288.32	26,158.24	24,943.24	29,829.00	29,829.00	.00
30-122-62-62-9-223-72400 - VRS Group Life Insurance	2,597.16	2,485.66	2,560.48	2,619.00	3,490.00	871.00
30-122-62-62-9-223-72750 - VRS Retiree Health Care Credit	2,438.52	2,276.82	2,345.50	2,365.00	3,151.00	786.00

General Fund Expense Budget

Budget Year 2022

G/L Account - Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2022 City Council/Board Approval	Difference Vs2021 Adopted Budget
Fund 30 - School General Fund						
Locations 122 - Central Attend. & Health						
Function 62 - Administration, Attend. & Health						
Sub-Function 62 - Admin, Attend. & Health						
Level 9 - District Wide						
Program 223 - Psych Services						
30-122-62-62-9-223-72800 - Termination Pay for Vac/Sick Leave	1,018.66	(.01)	.00	.00	.00	.00
Program 223 - Psych Services Totals	\$275,782.25	\$262,915.59	\$268,648.36	\$277,703.00	\$371,233.00	\$93,530.00
Program 224 - Speech/Audio Services						
30-122-62-62-9-224-71185 - Compensation- Speech and Vision Teachers	250,231.08	276,232.57	283,039.94	283,959.00	377,071.00	93,112.00
30-122-62-62-9-224-72100 - FICA	17,858.04	20,053.07	20,594.25	21,723.00	26,695.00	4,972.00
30-122-62-62-9-224-72210 - VRS Pension Contribution	30,908.40	30,574.70	31,485.20	47,194.00	57,997.00	10,803.00
30-122-62-62-9-224-72220 - VRS Hybrid Pension Contribution	9,929.40	9,794.50	10,077.60	.00	.00	.00
30-122-62-62-9-224-72300 - Group Health and Dental Insurance	26,138.14	18,123.68	16,285.12	29,829.00	29,829.00	.00
30-122-62-62-9-224-72400 - VRS Group Life Insurance	3,277.92	3,372.70	3,472.40	3,805.00	4,676.00	871.00
30-122-62-62-9-224-72510 - Hybrid Disability Insurance	164.30	168.70	153.00	.00	.00	.00
30-122-62-62-9-224-72750 - VRS Retiree Health Care Credit	3,077.88	3,089.60	3,180.80	3,436.00	4,222.00	786.00
Program 224 - Speech/Audio Services Totals	\$341,585.16	\$361,409.52	\$368,288.31	\$389,946.00	\$500,490.00	\$110,544.00
Level 9 - District Wide Totals	\$1,085,033.96	\$1,088,768.49	\$1,115,531.06	\$1,173,799.00	\$1,375,958.00	\$202,159.00
Sub-Function 62 - Admin, Attend. & Health Totals	\$1,085,033.96	\$1,088,768.49	\$1,115,531.06	\$1,173,799.00	\$1,375,958.00	\$202,159.00
Function 62 - Administration, Attend. & Health Totals	\$1,085,033.96	\$1,088,768.49	\$1,115,531.06	\$1,173,799.00	\$1,375,958.00	\$202,159.00
Locations 122 - Central Attend. & Health Totals	\$1,085,033.96	\$1,088,768.49	\$1,115,531.06	\$1,173,799.00	\$1,375,958.00	\$202,159.00

General Fund Expense Budget

Budget Year 2022

G/L Account - Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2022 City Council/Board Approval	Difference Vs2021 Adopted Budget
Fund 30 - School General Fund						
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	31,629.99	35,184.86	36,114.59	38,997.00	50,257.00	11,260.00
30-130-63-63-9-310-71173 - Compensation-Transportation Supr	59,182.56	61,284.12	63,438.24	62,438.00	63,438.00	1,000.00
30-130-63-63-9-310-71200 - Compensation-OT	346.78	36.63	2.85	.00	.00	.00
30-130-63-63-9-310-71522 - Compensation-REWIP Retirees	141.48	.00	.00	.00	.00	.00
30-130-63-63-9-310-72100 - FICA	6,751.68	7,137.01	7,373.45	7,569.00	8,698.00	1,129.00
30-130-63-63-9-310-72210 - VRS Pension Contribution	14,814.22	15,164.68	15,669.82	16,443.00	18,896.00	2,453.00
30-130-63-63-9-310-72300 - Group Health and Dental Insurance	19,809.05	19,116.32	17,976.04	19,886.00	19,886.00	.00
30-130-63-63-9-310-72400 - VRS Group Life Insurance	1,188.03	1,266.98	1,309.04	1,326.00	1,524.00	198.00
30-130-63-63-9-310-72700 - Workers Compensation	6,546.35	6,671.00	6,792.00	8,000.00	8,000.00	.00
30-130-63-63-9-310-72750 - VRS Retiree Health Care Credit	1,116.44	1,160.52	1,199.22	1,197.00	1,376.00	179.00
30-130-63-63-9-310-72850 - OPEB ARC	6,330.00	6,330.00	6,330.00	.00	.00	.00
30-130-63-63-9-310-74900 - Building Maintenance -City	845.23	243.34	949.74	2,000.00	2,000.00	.00
30-130-63-63-9-310-76045 - Furniture and Equip <\$5,000	.00	2,096.57	96.99	.00	.00	.00
Program 310 - Transportation Mgmt and Dir Totals	\$148,701.81	\$155,692.03	\$157,251.98	\$157,856.00	\$174,075.00	\$16,219.00
Program 320 - Vehicle Operation Services						
30-130-63-63-9-320-71170 - Compensation-Bus Drivers	425,671.78	449,133.26	447,463.82	468,322.00	429,126.00	(39,196.00)
30-130-63-63-9-320-71171 - Compensation-Bus Drivers-Field Trips	81,240.18	72,392.98	59,371.91	38,000.00	38,000.00	.00
30-130-63-63-9-320-71174 - Compensation-Substitute Bus Drivers	33,078.10	30,179.79	23,063.91	33,727.00	33,727.00	.00
30-130-63-63-9-320-71198 - Compensation - SOL Summer School	.00	4,261.85	3,878.02	12,500.00	12,500.00	.00
30-130-63-63-9-320-71199 - Compensation - Summer School	46.62	235.52	233.29	.00	.00	.00
30-130-63-63-9-320-71200 - Compensation-OT	3,684.33	7,094.84	4,197.96	7,000.00	7,000.00	.00
30-130-63-63-9-320-72100 - FICA	37,533.03	40,032.55	37,394.74	37,295.00	39,808.00	2,513.00
30-130-63-63-9-320-72210 - VRS Pension Contribution	11,708.48	8,815.76	9,527.50	14,834.00	9,870.00	(4,964.00)
30-130-63-63-9-320-72220 - VRS Hybrid Pension Contribution	5,946.14	5,690.21	5,850.01	.00	.00	.00
30-130-63-63-9-320-72300 - Group Health and Dental Insurance	135,504.64	126,617.16	126,900.24	216,260.00	216,260.00	.00
30-130-63-63-9-320-72400 - VRS Group Life Insurance	5,334.82	5,150.84	5,459.50	5,274.00	5,750.00	476.00
30-130-63-63-9-320-72510 - Hybrid Disability Insurance	814.39	841.22	823.03	.00	.00	.00
30-130-63-63-9-320-72750 - VRS Retiree Health Care Credit	2,820.16	2,319.70	2,458.87	2,372.00	2,918.00	546.00

General Fund Expense Budget

Budget Year 2022

G/L Account - Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2022 City Council/Board Approval	Difference Vs2021 Adopted Budget
Fund 30 - School General Fund						
Locations 130 - Transportation						
Function 63 - Pupil Transportation						
Sub-Function 63 - Pupil Transportation						
Level 9 - District Wide						
Program 320 - Vehicle Operation Services						
30-130-63-63-9-320-72800 - Termination Pay for Vac/Sick Leave	720.00	1,190.00	.00	.00	.00	.00
30-130-63-63-9-320-73055 - Drug Testing Services/Pledge Program	2,668.53	2,893.47	3,054.50	2,950.00	2,950.00	.00
30-130-63-63-9-320-73070 - Employee Physicals	1,033.00	2,618.00	1,025.00	2,580.00	2,580.00	.00
30-130-63-63-9-320-73100 - Parents-Sp Ed Transportation Payments	1,677.15	2,453.28	1,013.12	1,500.00	3,880.00	2,380.00
30-130-63-63-9-320-73255 - Professional Development	2,174.09	7,881.66	1,925.12	5,700.00	1,500.00	(4,200.00)
30-130-63-63-9-320-73420 - Private Carrier Transportation	14,577.00	40.00	1,120.00	.00	.00	.00
30-130-63-63-9-320-75304 - Insurance - Motor Vehicle	24,947.00	16,283.00	16,636.00	22,100.00	17,995.00	(4,105.00)
30-130-63-63-9-320-76110 - Supplies - Operational	847.90	2,776.42	8,701.66	2,500.00	2,500.00	.00
30-130-63-63-9-320-76125 - Fuel and Lubricants	45,770.51	107,344.08	68,660.35	110,000.00	110,000.00	.00
30-130-63-63-9-320-76126 - Fuel and Lubricants - Field Trips	37,700.40	.00	.00	.00	.00	.00
Program 320 - Vehicle Operation Services	\$875,498.25	\$896,245.59	\$828,758.55	\$982,914.00	\$936,364.00	(\$46,550.00)
Totals						
Program 330 - Transportation Monitoring Svcs						
30-130-63-63-9-330-71172 - Compensation-Bus Aides	76,219.34	70,631.84	90,485.96	93,111.00	100,388.00	7,277.00
30-130-63-63-9-330-71200 - Compensation-OT	56.11	.00	.00	.00	.00	.00
30-130-63-63-9-330-71520 - Compensation-Substitutes	17,398.44	9,322.92	4,298.54	7,000.00	7,000.00	.00
30-130-63-63-9-330-72100 - FICA	6,903.03	5,874.61	6,920.63	7,658.00	8,215.00	557.00
30-130-63-63-9-330-72210 - VRS Pension Contribution	1,888.54	1,132.02	1,205.10	2,142.00	2,309.00	167.00
30-130-63-63-9-330-72220 - VRS Hybrid Pension Contribution	1,380.65	1,406.90	2,049.94	.00	.00	.00
30-130-63-63-9-330-72300 - Group Health and Dental Insurance	33,539.23	30,760.76	38,443.54	44,744.00	44,744.00	.00
30-130-63-63-9-330-72400 - VRS Group Life Insurance	960.00	901.25	1,155.50	1,248.00	1,345.00	97.00
30-130-63-63-9-330-72510 - Hybrid Disability Insurance	189.15	279.57	365.34	.00	.00	.00
30-130-63-63-9-330-72750 - VRS Retiree Health Care Credit	509.85	405.81	520.40	615.00	683.00	68.00
30-130-63-63-9-330-72800 - Termination Pay for Vac/Sick Leave	4,560.00	.00	.00	.00	.00	.00
30-130-63-63-9-330-73040 - Crossing Guard Services	84,713.35	82,436.31	53,143.98	90,426.00	90,426.00	.00

General Fund Expense Budget

Budget Year 2022

G/L Account - Account Description		2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2022 City Council/Board Approval	Difference Vs2021 Adopted Budget
Fund	30 - School General Fund						
Locations	130 - Transportation						
Function	63 - Pupil Transportation						
Sub-Function	63 - Pupil Transportation						
Level	9 - District Wide						
Program	330 - Transportation Monitoring Svcs						
Program	330 - Transportation Monitoring Svcs Totals	\$228,317.69	\$203,151.99	\$198,588.93	\$246,944.00	\$255,110.00	\$8,166.00
Program	340 - Vehicle Maintenance Services						
30-130-63-63-9-340-71190	- Compensation-Custodians	.00	.00	.00	.00	49,063.00	49,063.00
30-130-63-63-9-340-72100	- FICA	.00	.00	.00	.00	3,753.00	3,753.00
30-130-63-63-9-340-72210	- VRS Pension Contribution	.00	.00	.00	.00	1,128.00	1,128.00
30-130-63-63-9-340-72300	- Group Health and Dental Insurance	.00	.00	.00	.00	8,667.00	8,667.00
30-130-63-63-9-340-72400	- VRS Group Life Insurance	.00	.00	.00	.00	657.00	657.00
30-130-63-63-9-340-72750	- VRS Retiree Health Care Credit	.00	.00	.00	.00	334.00	334.00
30-130-63-63-9-340-73180	- Repair/Maint - Other Contracted	.00	6,401.19	7,022.62	1,000.00	1,000.00	.00
30-130-63-63-9-340-74915	- Vehicle Maintenance- City	158,376.48	155,384.06	156,993.98	180,000.00	180,000.00	.00
Program	340 - Vehicle Maintenance Services Totals	\$158,376.48	\$161,785.25	\$164,016.60	\$181,000.00	\$244,602.00	\$63,602.00
Program	350 - Bus Regular Purchases						
30-130-63-63-9-350-78030	- School Buses and Other Vehicles	.00	153,797.00	38,300.00	300,000.00	300,000.00	.00
Program	350 - Bus Regular Purchases Totals	\$0.00	\$153,797.00	\$38,300.00	\$300,000.00	\$300,000.00	\$0.00
Level	9 - District Wide Totals	\$1,410,894.23	\$1,570,671.86	\$1,386,916.06	\$1,868,714.00	\$1,910,151.00	\$41,437.00
Sub-Function	63 - Pupil Transportation Totals	\$1,410,894.23	\$1,570,671.86	\$1,386,916.06	\$1,868,714.00	\$1,910,151.00	\$41,437.00
Function	63 - Pupil Transportation Totals	\$1,410,894.23	\$1,570,671.86	\$1,386,916.06	\$1,868,714.00	\$1,910,151.00	\$41,437.00
Locations	130 - Transportation Totals	\$1,410,894.23	\$1,570,671.86	\$1,386,916.06	\$1,868,714.00	\$1,910,151.00	\$41,437.00

General Fund Expense Budget

Budget Year 2022

G/L Account - Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2022 City Council/Board Approval	Difference Vs2021 Adopted Budget
Fund 30 - School General Fund						
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	1,426,201.00	982,297.76	2,402,801.00	.00	.00	.00
30-170-67-67-9-720-79313 - Transfer to School Reserve Fund	607,785.00	756,353.24	424,621.00	.00	.00	.00
30-170-67-67-9-720-79400 - Capital Lease Obligation Principal	137,070.83	104,768.02	95,293.48	105,000.00	.00	(105,000.00)
30-170-67-67-9-720-79410 - Capital Lease Obligation Interest	5,910.41	.00	9,474.54	14,000.00	.00	(14,000.00)
30-170-67-67-9-720-79598 - Pay Increase	.00	.00	.00	.00	2,730,955.00	2,730,955.00
30-170-67-67-9-720-79599 - Health Insurance Increase	.00	.00	.00	295,000.00	89,982.00	(205,018.00)
30-170-67-67-9-720-79999 - Contingencies	.00	.00	.00	1,566,352.00	.00	(1,566,352.00)
Program 720 - Intra Agency Fund Totals	\$2,176,967.24	\$1,843,419.02	\$2,932,190.02	\$1,980,352.00	\$2,820,937.00	\$840,585.00
Level 9 - District Wide Totals	\$2,176,967.24	\$1,843,419.02	\$2,932,190.02	\$1,980,352.00	\$2,820,937.00	\$840,585.00
Sub-Function 67 - Debt Service & Transfers Totals	\$2,176,967.24	\$1,843,419.02	\$2,932,190.02	\$1,980,352.00	\$2,820,937.00	\$840,585.00
Function 67 - Debt Service & Fund Transfers Totals	\$2,176,967.24	\$1,843,419.02	\$2,932,190.02	\$1,980,352.00	\$2,820,937.00	\$840,585.00
Locations 170 - Non-Departmental Totals	\$2,176,967.24	\$1,843,419.02	\$2,932,190.02	\$1,980,352.00	\$2,820,937.00	\$840,585.00
Fund 30 - School General Fund Totals	\$42,209,135.55	\$42,414,717.27	\$43,810,935.98	\$44,471,618.00	\$45,691,446.00	\$1,219,828.00
Net Grand Totals	\$42,209,135.55	\$42,414,717.27	\$43,810,935.98	\$44,471,618.00	\$45,691,446.00	\$1,219,828.00



THIS PAGE INTENTIONALLY BLANK



Grant Fund

Back of Tab

The **Grant Fund** provides vital support for the instructional program from federal, state, and other sources. Significant funding is received in the form of grants associated with Title VI-B, Title I, Title II, Title III, Adult Basic Education and Preschool Initiative. These grants allow the division to offer programs and services that might otherwise be funded through the general fund. Revenue in the Grant Fund will increase by \$437,065 due largely to an increase in Title VI-B funding, CARES Act Federal grants and a Year Round School Planning Grant award.



Salem City Schools

Grant Fund Summary by Revenue Source and Expenditures by Object

FY 2021-22

	FY18 Actual	FY19 Actuals	FY20 Actuals	FY21 Budget	FY22 Budget	Increase (Decrease)	FY23 Forecast	FY24 Forecast	FY25 Forecast
Revenues:									
Federal	\$ 1,648,772	\$ 1,708,244	\$ 1,747,379	\$ 1,913,877	\$ 2,158,530	\$ 244,653	\$ 3,808,530	\$ 3,412,530	\$ 2,412,530
State	320,842	418,356	371,189	424,729	617,141	192,412	367,141	367,141	367,141
Total revenues	1,969,614	2,126,600	2,118,568	2,338,606	2,775,671	437,065	4,175,671	3,779,671	2,779,671
Expenditures:									
Personnel	1,145,154	1,243,622	1,298,050	1,411,427	1,431,545	20,118	1,431,545	1,431,545	1,406,545
Benefits	366,820	376,204	369,537	474,516	430,988	(43,528)	430,988	430,988	405,988
Purchased Services	238,546	250,369	223,503	233,315	251,617	18,302	301,617	301,617	251,617
Internal Services	-	-	-	-	-	-	-	-	-
Other Charges	25,629	22,848	15,877	48,601	45,972	(2,629)	45,972	45,972	40,972
Materials & Supplies	193,465	233,557	211,601	170,747	585,549	414,802	585,549	585,549	523,549
Joint Operations	-	-	-	-	-	-	-	-	-
Capital	-	-	-	-	30,000	30,000	1,380,000	984,000	151,000
Other Uses of Funds	-	-	-	-	-	-	-	-	-
Total expenditures	1,969,614	2,126,600	2,118,568	2,338,606	2,775,671	437,065	4,175,671	3,779,671	2,779,671
Revenues over (under) expenditures	-	-	-	-	-	-	-	-	-
Fund balance at beginning of year	78,474	78,474	78,474	78,474	78,474	-	78,474	78,474	78,474
Fund balance at end of year	\$ 78,474	\$ 78,474	\$ 78,474	\$ 78,474	\$ 78,474	\$ -	\$ 78,474	\$ 78,474	\$ 78,474

Forecasted budgets are based on the following assumptions:

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

Salem City Schools
Grant Fund Revenues by Source Detail
FY 2021-22

	Actuals 2017-18	Actuals 2018-19	Actuals 2019-20	Budget 2020-21	Budget 2021-22	Increase (Decrease)	Forecast 2022-23	Forecast 2023-24	Forecast 2024-25
Federal Revenues:									
Preschool Mini	\$ 16,594	\$ 12,092	\$ 28,541	\$ 18,038	\$ 18,182	\$ 144	\$ 18,182	\$ 18,182	\$ 18,182
Title I, A	430,574	457,546	456,556	535,746	522,777	(12,969)	522,777	522,777	522,777
Title II, A	65,327	71,693	96,513	102,504	94,536	(7,968)	94,536	94,536	94,536
Title III	17,366	8,828	16,260	17,533	19,298	1,765	19,298	19,298	19,298
Title IV-A	11,778	29,521	31,612	32,611	41,476	8,865	41,476	41,476	41,476
CARES Act	-	-	-	-	150,000	150,000	1,800,000	1,500,000	500,000
CARES Act ESSER State Set-aside	-	-	-	-	26,000	26,000	26,000	-	-
CARES Act GEER State Set-aside	-	-	-	-	70,000	70,000	70,000	-	-
Pep Grant	-	-	-	-	-	-	-	-	-
Title VI-B Flow-Thru Funds	740,160	757,657	744,686	759,103	790,410	31,307	790,410	790,410	790,410
Corrections Ed	5,779	4,255	4,547	-	-	-	-	-	-
Road to Success	-	-	3,936	-	-	-	-	-	-
Perkins Vocational Education	45,843	48,878	58,899	58,027	52,552	(5,475)	52,552	52,552	52,552
Health Profession Opportunity	30,754	25,512	18,798	39,754	-	(39,754)	-	-	-
Adult Basic Ed	284,597	292,892	289,501	350,561	373,299	22,738	373,299	373,299	373,299
Total Federal Revenues	1,648,772	1,708,874	1,749,849	1,913,877	2,158,530	244,653	3,808,530	3,412,530	2,412,530
State Revenues:									
Adult Education	16,215	35,584	38,085	38,086	38,463	377	38,463	38,463	38,463
Adult Literacy	85,853	90,802	90,802	90,802	82,462	(8,340)	82,462	82,462	82,462
Virginia Preschool Initiative	69,413	139,156	147,108	181,434	159,308	(22,126)	159,308	159,308	159,308
GED Prep	8,294	8,355	8,387	8,387	8,387	-	8,387	8,387	8,387
High School Innovation	21,468	-	-	-	-	-	-	-	-
Project Graduation - Senior Year	-	-	-	-	-	-	-	-	-
Parent Resource Center	-	-	-	-	-	-	-	-	-
Race to GED Expansion	74,113	75,870	49,872	77,360	78,521	1,161	78,521	78,521	78,521
Strategic Compensation	-	-	-	-	-	-	-	-	-
Plugged In Virginia	-	-	-	-	-	-	-	-	-
Virginia Tiered Systems of Supports	17,162	25,167	22,011	28,660	-	(28,660)	-	-	-
ESL Endorsement Program	-	-	-	-	-	-	-	-	-
Early Childhood	-	-	-	-	-	-	-	-	-
Positive Behavioral Intervention and Supports	-	-	-	-	-	-	-	-	-
Regional Governor's School Planning	1,924	-	-	-	-	-	-	-	-
Year Round School Planning	-	-	12,454	-	250,000	250,000	-	-	-
Security Grant	26,400	42,792	-	-	-	-	-	-	-
Total State Revenues	320,842	417,726	368,719	424,729	617,141	192,412	367,141	367,141	367,141
Total Grant Revenues	\$ 1,969,614	\$ 2,126,600	\$ 2,118,568	\$ 2,338,606	\$ 2,775,671	\$ 437,065	\$ 4,175,671	\$ 3,779,671	\$ 2,779,671

Salem City Schools
Grant Fund Expenditures
FY 2021-22

	Actuals 2017-18	Actuals 2018-19	Actuals 2019-20	Budget 2020-21	Budget 2021-22	Increase (Decrease)	Forecast 2022-23	Forecast 2023-24	Forecast 2024-25
Federal Expenditures:									
Preschool Mini	\$ 16,594	\$ 12,092	\$ 28,541	\$ 18,038	\$ 18,182	\$ 144	\$ 18,182	\$ 18,182	\$ 18,182
Title I, A	430,574	457,546	456,556	535,746	522,777	(12,969)	522,777	522,777	522,777
Title II, A	65,327	71,693	96,513	102,504	94,536	(7,968)	94,536	94,536	94,536
Title III	17,366	8,828	16,260	17,533	19,298	1,765	19,298	19,298	19,298
Title IV-A	11,778	29,521	31,612	32,611	41,476	8,865	41,476	41,476	41,476
CARES Act	-	-	-	-	150,000	150,000	1,800,000	1,500,000	500,000
CARES Act ESSER State Set-aside	-	-	-	-	26,000	26,000	26,000	-	-
CARES Act GEER State Set-aside	-	-	-	-	70,000	70,000	70,000	-	-
Pep Grant	-	-	-	-	-	-	-	-	-
Title VI-B Flow-Thru Funds	740,160	757,657	744,686	759,103	790,410	31,307	790,410	790,410	790,410
Corrections Ed	5,779	4,255	4,547	-	-	-	-	-	-
Road to Success	-	-	3,936	-	-	-	-	-	-
Perkins Vocational Education	45,843	48,878	58,899	58,027	52,552	(5,475)	52,552	52,552	52,552
Health Profession Opportunity	30,754	25,512	18,798	39,754	-	(39,754)	-	-	-
Adult Basic Ed	284,597	292,892	289,501	350,561	373,299	22,738	373,299	373,299	373,299
Total Federal Revenues	1,648,772	1,708,874	1,749,849	1,913,877	2,158,530	244,653	3,808,530	3,412,530	2,412,530
State Expenditures:									
Adult Education	16,215	35,584	38,085	38,086	38,463	377	38,463	38,463	38,463
Adult Literacy	85,853	90,802	90,802	90,802	82,462	(8,340)	82,462	82,462	82,462
Virginia Preschool Initiative	69,413	139,156	147,108	181,434	159,308	(22,126)	159,308	159,308	159,308
GED Prep	8,294	8,355	8,387	8,387	8,387	-	8,387	8,387	8,387
High School Innovation	21,468	-	-	-	-	-	-	-	-
Project Graduation - Senior Year	-	-	-	-	-	-	-	-	-
Parent Resource Center	-	-	-	-	-	-	-	-	-
Race to GED Expansion	74,113	75,870	49,872	77,360	78,521	1,161	78,521	78,521	78,521
Strategic Compensation	-	-	-	-	-	-	-	-	-
Plugged In Virginia	-	-	-	-	-	-	-	-	-
Virginia Tiered Systems of Supports	17,162	25,167	22,011	28,660	-	(28,660)	-	-	-
ESL Endorsement Program	-	-	-	-	-	-	-	-	-
Early Childhood	-	-	-	-	-	-	-	-	-
Positive Behavioral Intervention and Supports	-	-	-	-	-	-	-	-	-
Regional Governor's School Planning	1,924	-	-	-	-	-	-	-	-
Year Round School Planning	-	-	12,454	-	250,000	250,000	-	-	-
Security Grant	26,400	42,792	-	-	-	-	-	-	-
Total State Revenues	320,842	417,726	368,719	424,729	617,141	192,412	367,141	367,141	367,141
Total Grant Expenditures	\$ 1,969,614	\$ 2,126,600	\$ 2,118,568	\$ 2,338,606	\$ 2,775,671	\$ 437,065	\$ 4,175,671	\$ 3,779,671	\$ 2,779,671
Beginning Balance	78,474	78,474	78,474	78,474					
Ending Balance	\$ 78,474	\$ 78,474	\$ 78,474	\$ 78,474					

Grant Fund Budget

Budget Year 2022

G/L Account - Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2022 City Council/Board Approval	Difference Vs2021 Adopted Budget
Fund 32 - School Grants Fund						
REVENUE						
Locations 200 - ISAEP Grant						
Function 00 - Revenue						
Sub-Function 00 - Revenues						
Level 9 - District Wide						
Program 000 - General Revenue						
32-200-00-00-9-000-61300 - ISAEP - GED Prep	8,294.01	8,355.00	8,386.85	8,387.00	8,387.00	.00
Program 000 - General Revenue Totals	\$8,294.01	\$8,355.00	\$8,386.85	\$8,387.00	\$8,387.00	\$0.00
Level 9 - District Wide Totals	\$8,294.01	\$8,355.00	\$8,386.85	\$8,387.00	\$8,387.00	\$0.00
Sub-Function 00 - Revenues Totals	\$8,294.01	\$8,355.00	\$8,386.85	\$8,387.00	\$8,387.00	\$0.00
Function 00 - Revenue Totals	\$8,294.01	\$8,355.00	\$8,386.85	\$8,387.00	\$8,387.00	\$0.00
Locations 200 - ISAEP Grant Totals	\$8,294.01	\$8,355.00	\$8,386.85	\$8,387.00	\$8,387.00	\$0.00
Locations 220 - Race To GED Grant						
Function 00 - Revenue						
Sub-Function 00 - Revenues						
Level 9 - District Wide						
Program 000 - General Revenue						
32-220-00-00-9-000-61345 - Race to GED Expansion	74,113.30	75,870.27	49,872.03	77,360.00	78,521.00	1,161.00
Program 000 - General Revenue Totals	\$74,113.30	\$75,870.27	\$49,872.03	\$77,360.00	\$78,521.00	\$1,161.00
Level 9 - District Wide Totals	\$74,113.30	\$75,870.27	\$49,872.03	\$77,360.00	\$78,521.00	\$1,161.00
Sub-Function 00 - Revenues Totals	\$74,113.30	\$75,870.27	\$49,872.03	\$77,360.00	\$78,521.00	\$1,161.00
Function 00 - Revenue Totals	\$74,113.30	\$75,870.27	\$49,872.03	\$77,360.00	\$78,521.00	\$1,161.00
Locations 220 - Race To GED Grant Totals	\$74,113.30	\$75,870.27	\$49,872.03	\$77,360.00	\$78,521.00	\$1,161.00
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	11,977.75	10,051.29	21,679.05	18,038.00	18,182.00	144.00
32-230-00-00-9-000-62211 - IDEA Part B Sec 619 Spec Ed Preschool Carryover 84.173	4,616.19	2,040.92	6,861.99	.00	.00	.00
Program 000 - General Revenue Totals	\$16,593.94	\$12,092.21	\$28,541.04	\$18,038.00	\$18,182.00	\$144.00
Level 9 - District Wide Totals	\$16,593.94	\$12,092.21	\$28,541.04	\$18,038.00	\$18,182.00	\$144.00
Sub-Function 00 - Revenues Totals	\$16,593.94	\$12,092.21	\$28,541.04	\$18,038.00	\$18,182.00	\$144.00
Function 00 - Revenue Totals	\$16,593.94	\$12,092.21	\$28,541.04	\$18,038.00	\$18,182.00	\$144.00
Locations 230 - Preschool Mini Grants Totals	\$16,593.94	\$12,092.21	\$28,541.04	\$18,038.00	\$18,182.00	\$144.00

Grant Fund Budget

Budget Year 2022

G/L Account - Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2022 City Council/Board Approval	Difference Vs2021 Adopted Budget
Fund 32 - School Grants Fund						
REVENUE						
Locations 240 - Adult Basic Education Grant						
Function 00 - Revenue						
Sub-Function 00 - Revenues						
Level 9 - District Wide						
Program 000 - General Revenue						
32-240-00-00-9-000-61115 - Adult Education	16,215.00	35,583.52	38,085.10	38,086.00	38,463.00	377.00
32-240-00-00-9-000-61121 - Adult Literacy	85,853.00	90,801.89	90,801.89	90,802.00	82,462.00	(8,340.00)
32-240-00-00-9-000-62300 - Adult Basic Ed 84.002	284,596.54	292,891.61	289,500.62	350,561.00	373,299.00	22,738.00
32-240-00-00-9-000-62305 - Corrections Ed & Other Institutionalized Indivs 84.002A	5,529.27	3,624.63	2,076.86	.00	.00	.00
32-240-00-00-9-000-62310 - Road to Success in VA Program (RSVP) 93.558	.00	.00	3,935.94	.00	.00	.00
32-240-00-00-9-000-63237 - Adult Education Fees	.00	630.00	2,470.00	.00	.00	.00
32-240-00-00-9-000-63238 - Lead Agency Fees	250.00	.00	.00	.00	.00	.00
Program 000 - General Revenue Totals	\$392,443.81	\$423,531.65	\$426,870.41	\$479,449.00	\$494,224.00	\$14,775.00
Level 9 - District Wide Totals	\$392,443.81	\$423,531.65	\$426,870.41	\$479,449.00	\$494,224.00	\$14,775.00
Sub-Function 00 - Revenues Totals	\$392,443.81	\$423,531.65	\$426,870.41	\$479,449.00	\$494,224.00	\$14,775.00
Function 00 - Revenue Totals	\$392,443.81	\$423,531.65	\$426,870.41	\$479,449.00	\$494,224.00	\$14,775.00
Locations 240 - Adult Basic Education Grant Totals	\$392,443.81	\$423,531.65	\$426,870.41	\$479,449.00	\$494,224.00	\$14,775.00
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	430,573.42	457,546.38	456,555.74	535,746.00	522,777.00	(12,969.00)
Program 000 - General Revenue Totals	\$430,573.42	\$457,546.38	\$456,555.74	\$535,746.00	\$522,777.00	(\$12,969.00)
Level 9 - District Wide Totals	\$430,573.42	\$457,546.38	\$456,555.74	\$535,746.00	\$522,777.00	(\$12,969.00)
Sub-Function 00 - Revenues Totals	\$430,573.42	\$457,546.38	\$456,555.74	\$535,746.00	\$522,777.00	(\$12,969.00)
Function 00 - Revenue Totals	\$430,573.42	\$457,546.38	\$456,555.74	\$535,746.00	\$522,777.00	(\$12,969.00)
Locations 250 - ESEA Title I Grant Totals	\$430,573.42	\$457,546.38	\$456,555.74	\$535,746.00	\$522,777.00	(\$12,969.00)
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	65,327.27	71,692.97	96,513.58	102,504.00	94,536.00	(7,968.00)

Grant Fund Budget

Budget Year 2022

G/L Account - Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2022 City Council/Board Approval	Difference Vs2021 Adopted Budget
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						
Program 000 - General Revenue Totals	\$65,327.27	\$71,692.97	\$96,513.58	\$102,504.00	\$94,536.00	(\$7,968.00)
Level 9 - District Wide Totals	\$65,327.27	\$71,692.97	\$96,513.58	\$102,504.00	\$94,536.00	(\$7,968.00)
Sub-Function 00 - Revenues Totals	\$65,327.27	\$71,692.97	\$96,513.58	\$102,504.00	\$94,536.00	(\$7,968.00)
Function 00 - Revenue Totals	\$65,327.27	\$71,692.97	\$96,513.58	\$102,504.00	\$94,536.00	(\$7,968.00)
Locations 270 - ESEA II A Teacher Qual Grant Totals	\$65,327.27	\$71,692.97	\$96,513.58	\$102,504.00	\$94,536.00	(\$7,968.00)
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	10,952.69	8,828.09	11,088.38	14,335.00	19,298.00	4,963.00
32-280-00-00-9-000-62061 - NCLB Title III A LEP Carryover	.00	.00	2,394.04	.00	.00	.00
32-280-00-00-9-000-62065 - Title III A Immigrant Children & Youth 84.365	.00	.00	.00	3,198.00	.00	(3,198.00)
32-280-00-00-9-000-62066 - Title III A Immigrant Children & Youth Carryover 84.365	2,413.52	.00	2,777.37	.00	.00	.00
32-280-00-00-9-000-62152 - ESL Praxis Prep 84.367	4,000.00	.00	.00	.00	.00	.00
Program 000 - General Revenue Totals	\$17,366.21	\$8,828.09	\$16,259.79	\$17,533.00	\$19,298.00	\$1,765.00
Level 9 - District Wide Totals	\$17,366.21	\$8,828.09	\$16,259.79	\$17,533.00	\$19,298.00	\$1,765.00
Sub-Function 00 - Revenues Totals	\$17,366.21	\$8,828.09	\$16,259.79	\$17,533.00	\$19,298.00	\$1,765.00
Function 00 - Revenue Totals	\$17,366.21	\$8,828.09	\$16,259.79	\$17,533.00	\$19,298.00	\$1,765.00
Locations 280 - ESEA III A Grant Totals	\$17,366.21	\$8,828.09	\$16,259.79	\$17,533.00	\$19,298.00	\$1,765.00
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	605,281.19	715,036.81	594,519.05	759,103.00	790,410.00	31,307.00
32-300-00-00-9-000-62121 - Flow Thru Title VIB Carryover 84.027	134,878.38	42,620.06	150,166.93	.00	.00	.00
Program 000 - General Revenue Totals	\$740,159.57	\$757,656.87	\$744,685.98	\$759,103.00	\$790,410.00	\$31,307.00

Grant Fund Budget

Budget Year 2022

G/L Account - Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2022 City Council/Board Approval	Difference Vs2021 Adopted Budget
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 Totals	\$740,159.57	\$757,656.87	\$744,685.98	\$759,103.00	\$790,410.00	\$31,307.00
Sub-Function 00 - Revenues Totals	\$740,159.57	\$757,656.87	\$744,685.98	\$759,103.00	\$790,410.00	\$31,307.00
Function 00 - Revenue Totals	\$740,159.57	\$757,656.87	\$744,685.98	\$759,103.00	\$790,410.00	\$31,307.00
Locations 300 - Flow Thru Title VI B Grant Totals	\$740,159.57	\$757,656.87	\$744,685.98	\$759,103.00	\$790,410.00	\$31,307.00
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	45,843.11	48,877.60	58,898.88	58,027.00	52,552.00	(5,475.00)
Program 000 - General Revenue Totals	\$45,843.11	\$48,877.60	\$58,898.88	\$58,027.00	\$52,552.00	(\$5,475.00)
Level 9 - District Wide Totals	\$45,843.11	\$48,877.60	\$58,898.88	\$58,027.00	\$52,552.00	(\$5,475.00)
Sub-Function 00 - Revenues Totals	\$45,843.11	\$48,877.60	\$58,898.88	\$58,027.00	\$52,552.00	(\$5,475.00)
Function 00 - Revenue Totals	\$45,843.11	\$48,877.60	\$58,898.88	\$58,027.00	\$52,552.00	(\$5,475.00)
Locations 310 - Perkins Vocational Ed Grant Totals	\$45,843.11	\$48,877.60	\$58,898.88	\$58,027.00	\$52,552.00	(\$5,475.00)
Locations 340 - School Security Grant						
Function 00 - Revenue						
Sub-Function 00 - Revenues						
Level 9 - District Wide						
Program 000 - General Revenue						
32-340-00-00-9-000-61301 - School Security Grant	26,400.00	42,792.00	.00	.00	.00	.00
Program 000 - General Revenue Totals	\$26,400.00	\$42,792.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 9 - District Wide Totals	\$26,400.00	\$42,792.00	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function 00 - Revenues Totals	\$26,400.00	\$42,792.00	\$0.00	\$0.00	\$0.00	\$0.00
Function 00 - Revenue Totals	\$26,400.00	\$42,792.00	\$0.00	\$0.00	\$0.00	\$0.00
Locations 340 - School Security Grant Totals	\$26,400.00	\$42,792.00	\$0.00	\$0.00	\$0.00	\$0.00
Locations 370 - HS Program Innovation Planning						
Function 00 - Revenue						
Sub-Function 00 - Revenues						
Level 9 - District Wide						
Program 000 - General Revenue						
32-370-00-00-9-000-61545 - High School Program Innovation Implementation Grant	21,467.51	.00	.00	.00	.00	.00
Program 000 - General Revenue Totals	\$21,467.51	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Grant Fund Budget

Budget Year 2022

G/L Account - Account Description		2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2022 City Council/Board Approval	Difference Vs2021 Adopted Budget
Fund 32 - School Grants Fund							
REVENUE							
Locations	370 - HS Program Innovation Planning						
Function	00 - Revenue						
Sub-Function	00 - Revenues						
Level	9 - District Wide Totals	\$21,467.51	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function	00 - Revenues Totals	\$21,467.51	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Function	00 - Revenue Totals	\$21,467.51	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Locations	370 - HS Program Innovation Planning Totals	\$21,467.51	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Locations	400 - VA Preschool Initiative Grants						
Function	00 - Revenue						
Sub-Function	00 - Revenues						
Level	9 - District Wide						
Program	000 - General Revenue						
32-400-00-00-9-000-61615 - Virginia Preschool Initiative Grant 240281		69,413.00	139,156.00	147,108.00	181,434.00	159,308.00	(22,126.00)
Program	000 - General Revenue Totals	\$69,413.00	\$139,156.00	\$147,108.00	\$181,434.00	\$159,308.00	(\$22,126.00)
Level	9 - District Wide Totals	\$69,413.00	\$139,156.00	\$147,108.00	\$181,434.00	\$159,308.00	(\$22,126.00)
Sub-Function	00 - Revenues Totals	\$69,413.00	\$139,156.00	\$147,108.00	\$181,434.00	\$159,308.00	(\$22,126.00)
Function	00 - Revenue Totals	\$69,413.00	\$139,156.00	\$147,108.00	\$181,434.00	\$159,308.00	(\$22,126.00)
Locations	400 - VA Preschool Initiative Grants Totals	\$69,413.00	\$139,156.00	\$147,108.00	\$181,434.00	\$159,308.00	(\$22,126.00)
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		30,754.27	25,512.34	18,798.41	39,754.00	.00	(39,754.00)
Program	000 - General Revenue Totals	\$30,754.27	\$25,512.34	\$18,798.41	\$39,754.00	\$0.00	(\$39,754.00)
Level	9 - District Wide Totals	\$30,754.27	\$25,512.34	\$18,798.41	\$39,754.00	\$0.00	(\$39,754.00)
Sub-Function	00 - Revenues Totals	\$30,754.27	\$25,512.34	\$18,798.41	\$39,754.00	\$0.00	(\$39,754.00)
Function	00 - Revenue Totals	\$30,754.27	\$25,512.34	\$18,798.41	\$39,754.00	\$0.00	(\$39,754.00)
Locations	410 - Health Profession Opportunity Totals	\$30,754.27	\$25,512.34	\$18,798.41	\$39,754.00	\$0.00	(\$39,754.00)
Locations	420 - PBIS of the VTSS						
Function	00 - Revenue						
Sub-Function	00 - Revenues						
Level	9 - District Wide						
Program	000 - General Revenue						
32-420-00-00-9-000-61620 - PBIS of the VTSS 240427		17,162.12	17,945.43	22,010.95	28,660.00	.00	(28,660.00)

Grant Fund Budget

Budget Year 2022

G/L Account - Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2022 City Council/Board Approval	Difference Vs2021 Adopted Budget
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						
32-420-00-00-9-000-61621 - PBIS of the VTSS Carryover 240427	.00	7,222.02	.00	.00	.00	.00
Program 000 - General Revenue Totals	\$17,162.12	\$25,167.45	\$22,010.95	\$28,660.00	\$0.00	(\$28,660.00)
Level 9 - District Wide Totals	\$17,162.12	\$25,167.45	\$22,010.95	\$28,660.00	\$0.00	(\$28,660.00)
Sub-Function 00 - Revenues Totals	\$17,162.12	\$25,167.45	\$22,010.95	\$28,660.00	\$0.00	(\$28,660.00)
Function 00 - Revenue Totals	\$17,162.12	\$25,167.45	\$22,010.95	\$28,660.00	\$0.00	(\$28,660.00)
Locations 420 - PBIS of the VTSS Totals	\$17,162.12	\$25,167.45	\$22,010.95	\$28,660.00	\$0.00	(\$28,660.00)
Locations 430 - Reg Gov Sch Planning Study Grant						
Function 00 - Revenue						
Sub-Function 00 - Revenues						
Level 9 - District Wide						
Program 000 - General Revenue						
32-430-00-00-9-000-61422 - Regional Governor's School Planning Study Grant	1,924.24	.00	.00	.00	.00	.00
Program 000 - General Revenue Totals	\$1,924.24	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 9 - District Wide Totals	\$1,924.24	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function 00 - Revenues Totals	\$1,924.24	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Function 00 - Revenue Totals	\$1,924.24	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Locations 430 - Reg Gov Sch Planning Study Grant Totals	\$1,924.24	\$0.00	\$0.00	\$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	11,778.29	29,520.99	31,612.40	32,611.00	41,476.00	8,865.00
Program 000 - General Revenue Totals	\$11,778.29	\$29,520.99	\$31,612.40	\$32,611.00	\$41,476.00	\$8,865.00
Level 9 - District Wide Totals	\$11,778.29	\$29,520.99	\$31,612.40	\$32,611.00	\$41,476.00	\$8,865.00
Sub-Function 00 - Revenues Totals	\$11,778.29	\$29,520.99	\$31,612.40	\$32,611.00	\$41,476.00	\$8,865.00
Function 00 - Revenue Totals	\$11,778.29	\$29,520.99	\$31,612.40	\$32,611.00	\$41,476.00	\$8,865.00

Grant Fund Budget

Budget Year 2022

G/L Account - Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2022 City Council/Board Approval	Difference Vs2021 Adopted Budget
Fund 32 - School Grants Fund						
REVENUE						
Locations 440 - Student Supp & Acad Achievement	\$11,778.29	\$29,520.99	\$31,612.40	\$32,611.00	\$41,476.00	\$8,865.00
Totals						
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	.00	.00	12,454.15	.00	.00	.00
32-460-00-00-9-000-61402 - Year Round School Start-Up Grant	.00	.00	.00	.00	250,000.00	250,000.00
Program 000 - General Revenue Totals	\$0.00	\$0.00	\$12,454.15	\$0.00	\$250,000.00	\$250,000.00
Level 9 - District Wide Totals	\$0.00	\$0.00	\$12,454.15	\$0.00	\$250,000.00	\$250,000.00
Sub-Function 00 - Revenues Totals	\$0.00	\$0.00	\$12,454.15	\$0.00	\$250,000.00	\$250,000.00
Function 00 - Revenue Totals	\$0.00	\$0.00	\$12,454.15	\$0.00	\$250,000.00	\$250,000.00
Locations 460 - Year Round School Totals	\$0.00	\$0.00	\$12,454.15	\$0.00	\$250,000.00	\$250,000.00
Locations 480 - CARES Act						
Function 00 - Revenue						
Sub-Function 00 - Revenues						
Level 9 - District Wide						
Program 000 - General Revenue						
32-480-00-00-9-000-62260 - CARES Act 84.425D	.00	.00	.00	.00	150,000.00	150,000.00
Program 000 - General Revenue Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$150,000.00	\$150,000.00
Level 9 - District Wide Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$150,000.00	\$150,000.00
Sub-Function 00 - Revenues Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$150,000.00	\$150,000.00
Function 00 - Revenue Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$150,000.00	\$150,000.00
Locations 480 - CARES Act Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$150,000.00	\$150,000.00
Locations 500 - CARES GEER 84.425C						
Function 00 - Revenue						
Sub-Function 00 - Revenues						
Level 9 - District Wide						
Program 000 - General Revenue						
32-500-00-00-9-000-62262 - CARES Act GEER State Set-aside 84.425C	.00	.00	.00	.00	70,000.00	70,000.00
Program 000 - General Revenue Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$70,000.00	\$70,000.00
Level 9 - District Wide Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$70,000.00	\$70,000.00
Sub-Function 00 - Revenues Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$70,000.00	\$70,000.00
Function 00 - Revenue Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$70,000.00	\$70,000.00
Locations 500 - CARES GEER 84.425C Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$70,000.00	\$70,000.00

Grant Fund Budget

Budget Year 2022

G/L Account - Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2022 City Council/Board Approval	Difference Vs2021 Adopted Budget
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	.00	.00	.00	.00	26,000.00	26,000.00
Program 000 - General Revenue Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$26,000.00	\$26,000.00
Level 9 - District Wide Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$26,000.00	\$26,000.00
Sub-Function 00 - Revenues Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$26,000.00	\$26,000.00
Function 00 - Revenue Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$26,000.00	\$26,000.00
Locations 510 - CARES ESSER 84.425D Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$26,000.00	\$26,000.00
REVENUE TOTALS	\$1,969,614.07	\$2,126,599.82	\$2,118,568.21	\$2,338,606.00	\$2,775,671.00	\$437,065.00
EXPENSE						
Locations 200 - ISAEF Grant						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 3 - Secondary						
Program 120 - Special Education						
32-200-61-10-3-120-71120 - Compensation-Instructional Salaries	7,704.63	7,761.27	7,420.14	7,301.00	7,301.00	.00
32-200-61-10-3-120-72100 - FICA	589.38	593.73	720.93	558.00	558.00	.00
32-200-61-10-3-120-76435 - Supplies - Instructional	.00	.00	245.78	528.00	528.00	.00
Program 120 - Special Education Totals	\$8,294.01	\$8,355.00	\$8,386.85	\$8,387.00	\$8,387.00	\$0.00
Level 3 - Secondary Totals	\$8,294.01	\$8,355.00	\$8,386.85	\$8,387.00	\$8,387.00	\$0.00
Sub-Function 10 - Classroom Instruction Totals	\$8,294.01	\$8,355.00	\$8,386.85	\$8,387.00	\$8,387.00	\$0.00
Function 61 - Instruction Totals	\$8,294.01	\$8,355.00	\$8,386.85	\$8,387.00	\$8,387.00	\$0.00
Locations 200 - ISAEF Grant Totals	\$8,294.01	\$8,355.00	\$8,386.85	\$8,387.00	\$8,387.00	\$0.00
Locations 220 - Race To GED Grant						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 7 - Adult						
Program 110 - Regular Instruction						
32-220-61-10-7-110-71120 - Compensation-Instructional Salaries	17,612.50	29,600.00	24,306.75	49,282.00	9,825.00	(39,457.00)
32-220-61-10-7-110-71150 - Compensation-Clerical	.00	.00	14,555.00	5,145.00	25,727.00	20,582.00
32-220-61-10-7-110-72100 - FICA	1,345.69	2,264.00	2,743.29	4,164.00	2,961.00	(1,203.00)
32-220-61-10-7-110-73037 - Contractual Services - Other	36,340.75	31,324.15	3,024.52	14,570.00	10,478.00	(4,092.00)

Grant Fund Budget

Budget Year 2022

G/L Account - Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2022 City Council/Board Approval	Difference Vs2021 Adopted Budget
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						
32-220-61-10-7-110-76435 - Supplies - Instructional	18,814.36	12,682.12	5,242.47	4,199.00	29,530.00	25,331.00
Program 110 - Regular Instruction Totals	\$74,113.30	\$75,870.27	\$49,872.03	\$77,360.00	\$78,521.00	\$1,161.00
Level 7 - Adult Totals	\$74,113.30	\$75,870.27	\$49,872.03	\$77,360.00	\$78,521.00	\$1,161.00
Sub-Function 10 - Classroom Instruction Totals	\$74,113.30	\$75,870.27	\$49,872.03	\$77,360.00	\$78,521.00	\$1,161.00
Function 61 - Instruction Totals	\$74,113.30	\$75,870.27	\$49,872.03	\$77,360.00	\$78,521.00	\$1,161.00
Locations 220 - Race To GED Grant Totals	\$74,113.30	\$75,870.27	\$49,872.03	\$77,360.00	\$78,521.00	\$1,161.00
Locations 230 - Preschool Mini Grants						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 8 - Pre-K						
Program 180 - Pre-K Non- Sp Ed						
32-230-61-10-8-180-71120 - Compensation-Instructional Salaries	3,970.49	.00	1,796.20	.00	.00	.00
32-230-61-10-8-180-71151 - Compensation-Instructional Asst	10,768.74	11,232.90	15,385.90	15,008.00	16,890.00	1,882.00
32-230-61-10-8-180-72100 - FICA	1,127.51	859.31	1,314.42	1,148.00	1,292.00	144.00
32-230-61-10-8-180-72220 - VRS Hybrid Pension Contribution	.00	.00	813.78	.00	.00	.00
32-230-61-10-8-180-72300 - Group Health and Dental Insurance	.00	.00	104.82	.00	.00	.00
32-230-61-10-8-180-72400 - VRS Group Life Insurance	.00	.00	67.98	.00	.00	.00
32-230-61-10-8-180-72510 - Hybrid Disability Insurance	.00	.00	16.48	.00	.00	.00
32-230-61-10-8-180-72750 - VRS Retiree Health Care Credit	.00	.00	62.28	.00	.00	.00
32-230-61-10-8-180-76435 - Supplies - Instructional	727.20	.00	8,979.18	1,882.00	.00	(1,882.00)
Program 180 - Pre-K Non- Sp Ed Totals	\$16,593.94	\$12,092.21	\$28,541.04	\$18,038.00	\$18,182.00	\$144.00
Level 8 - Pre-K Totals	\$16,593.94	\$12,092.21	\$28,541.04	\$18,038.00	\$18,182.00	\$144.00
Sub-Function 10 - Classroom Instruction Totals	\$16,593.94	\$12,092.21	\$28,541.04	\$18,038.00	\$18,182.00	\$144.00
Function 61 - Instruction Totals	\$16,593.94	\$12,092.21	\$28,541.04	\$18,038.00	\$18,182.00	\$144.00
Locations 230 - Preschool Mini Grants Totals	\$16,593.94	\$12,092.21	\$28,541.04	\$18,038.00	\$18,182.00	\$144.00

Grant Fund Budget

Budget Year 2022

G/L Account - Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2022 City Council/Board Approval	Difference Vs2021 Adopted Budget
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	213,842.50	211,840.50	188,922.71	244,380.00	225,745.00	(18,635.00)
32-240-61-10-7-170-71150 - Compensation-Clerical	1,348.62	.00	9,989.00	.00	.00	.00
32-240-61-10-7-170-72100 - FICA	16,499.30	16,082.67	15,170.43	18,695.00	17,729.00	(966.00)
32-240-61-10-7-170-73037 - Contractual Services - Other	20,731.81	22,158.15	46,308.79	51,506.00	52,605.00	1,099.00
32-240-61-10-7-170-75202 - Telephone Services	452.98	338.66	376.42	600.00	600.00	.00
32-240-61-10-7-170-75530 - Travel - Other	.00	.00	52.25	1,000.00	.00	(1,000.00)
32-240-61-10-7-170-76435 - Supplies - Instructional	31,721.33	43,101.63	31,151.02	34,380.00	76,620.00	42,240.00
Program 170 - Adult Totals	\$284,596.54	\$293,521.61	\$291,970.62	\$350,561.00	\$373,299.00	\$22,738.00
Program 171 - Adult GAE						
32-240-61-10-7-171-71120 - Compensation-Instructional Salaries	.00	13,712.50	6,381.25	12,000.00	30,011.00	18,011.00
32-240-61-10-7-171-71150 - Compensation-Clerical	.00	.00	14,180.50	16,460.00	5,000.00	(11,460.00)
32-240-61-10-7-171-72100 - FICA	.00	1,049.01	1,572.97	2,178.00	2,679.00	501.00
32-240-61-10-7-171-73037 - Contractual Services - Other	16,215.00	19,475.93	8,258.00	1,820.00	.00	(1,820.00)
32-240-61-10-7-171-76435 - Supplies - Instructional	.00	1,346.08	7,692.38	5,628.00	773.00	(4,855.00)
Program 171 - Adult GAE Totals	\$16,215.00	\$35,583.52	\$38,085.10	\$38,086.00	\$38,463.00	\$377.00
Program 172 - Adult Leadership						
32-240-61-10-7-172-71110 - Compensation-Administrative	73,205.65	74,702.09	56,796.60	56,798.00	52,797.00	(4,001.00)
32-240-61-10-7-172-71150 - Compensation-Clerical	.00	.00	3,450.00	5,880.00	.00	(5,880.00)
32-240-61-10-7-172-72100 - FICA	350.02	3,050.53	4,838.36	5,024.00	4,039.00	(985.00)
32-240-61-10-7-172-72210 - VRS Pension Contribution	.00	.00	.00	18,134.00	19,500.00	1,366.00
32-240-61-10-7-172-72220 - VRS Hybrid Pension Contribution	.00	4,019.00	9,681.09	.00	.00	.00
32-240-61-10-7-172-72300 - Group Health and Dental Insurance	.00	3,158.60	6,811.56	.00	.00	.00
32-240-61-10-7-172-72400 - VRS Group Life Insurance	.00	335.75	783.36	.00	.00	.00
32-240-61-10-7-172-72510 - Hybrid Disability Insurance	.00	69.20	142.42	.00	.00	.00
32-240-61-10-7-172-72750 - VRS Retiree Health Care Credit	.00	307.60	717.60	.00	.00	.00
32-240-61-10-7-172-73037 - Contractual Services - Other	1,522.61	1,923.25	1,357.69	2,500.00	385.00	(2,115.00)
32-240-61-10-7-172-75530 - Travel - Other	1,680.50	2,195.44	1,681.82	2,000.00	1,000.00	(1,000.00)
32-240-61-10-7-172-76435 - Supplies - Instructional	9,344.22	1,040.43	4,541.39	466.00	4,741.00	4,275.00

Grant Fund Budget

Budget Year 2022

G/L Account - Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2022 City Council/Board Approval	Difference Vs2021 Adopted Budget
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						
Program 172 - Adult Leadership Totals	\$86,103.00	\$90,801.89	\$90,801.89	\$90,802.00	\$82,462.00	(\$8,340.00)
Program 173 - Adult C&I						
32-240-61-10-7-173-71120 - Compensation-Instructional Salaries	.00	.00	1,812.50	.00	.00	.00
32-240-61-10-7-173-72100 - FICA	.00	.00	138.65	.00	.00	.00
32-240-61-10-7-173-73037 - Contractual Services - Other	5,529.27	3,624.63	.00	.00	.00	.00
32-240-61-10-7-173-75530 - Travel - Other	.00	.00	5.71	.00	.00	.00
32-240-61-10-7-173-76435 - Supplies - Instructional	.00	.00	120.00	.00	.00	.00
Program 173 - Adult C&I Totals	\$5,529.27	\$3,624.63	\$2,076.86	\$0.00	\$0.00	\$0.00
Program 174 - Adult RSVP						
32-240-61-10-7-174-71120 - Compensation-Instructional Salaries	.00	.00	3,656.25	.00	.00	.00
32-240-61-10-7-174-72100 - FICA	.00	.00	279.69	.00	.00	.00
Program 174 - Adult RSVP Totals	\$0.00	\$0.00	\$3,935.94	\$0.00	\$0.00	\$0.00
Level 7 - Adult Totals	\$392,443.81	\$423,531.65	\$426,870.41	\$479,449.00	\$494,224.00	\$14,775.00
Sub-Function 10 - Classroom Instruction Totals	\$392,443.81	\$423,531.65	\$426,870.41	\$479,449.00	\$494,224.00	\$14,775.00
Function 61 - Instruction Totals	\$392,443.81	\$423,531.65	\$426,870.41	\$479,449.00	\$494,224.00	\$14,775.00
Locations 240 - Adult Basic Education Grant Totals	\$392,443.81	\$423,531.65	\$426,870.41	\$479,449.00	\$494,224.00	\$14,775.00
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	203,406.66	198,404.84	193,700.04	201,448.00	138,742.00	(62,706.00)
32-250-61-10-2-110-71151 - Compensation-Instructional Asst	41,452.35	29,466.28	60,684.65	85,205.00	110,000.00	24,795.00
32-250-61-10-2-110-72100 - FICA	16,353.50	15,428.47	18,234.24	21,929.00	19,029.00	(2,900.00)
32-250-61-10-2-110-72210 - VRS Pension Contribution	33,126.14	31,056.50	36,206.62	47,642.00	41,341.00	(6,301.00)
32-250-61-10-2-110-72220 - VRS Hybrid Pension Contribution	6,849.48	4,667.50	3,419.08	.00	.00	.00
32-250-61-10-2-110-72300 - Group Health and Dental Insurance	50,938.36	41,479.93	25,538.36	54,500.00	22,698.00	(31,802.00)
32-250-61-10-2-110-72400 - VRS Group Life Insurance	3,208.88	2,984.60	3,310.65	3,841.00	3,333.00	(508.00)

Grant Fund Budget

Budget Year 2022

G/L Account - Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2022 City Council/Board Approval	Difference Vs2021 Adopted Budget
Fund 32 - School Grants Fund						
EXPENSE						
Locations 250 - ESEA Title I Grant						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 2 - Elementary						
Program 110 - Regular Instruction						
32-250-61-10-2-110-72510 - Hybrid Disability Insurance	113.30	80.40	45.52	91.00	91.00	.00
32-250-61-10-2-110-72750 - VRS Retiree Health Care Credit	3,012.93	2,733.90	3,032.56	3,469.00	3,010.00	(459.00)
32-250-61-10-2-110-73037 - Contractual Services - Other	23,884.71	31,336.62	41,874.14	64,807.00	44,504.00	(20,303.00)
32-250-61-10-2-110-73255 - Professional Development	2,909.93	600.00	.00	6,000.00	.00	(6,000.00)
32-250-61-10-2-110-75530 - Travel - Other	2,091.77	503.44	.00	2,400.00	.00	(2,400.00)
32-250-61-10-2-110-76435 - Supplies - Instructional	43,225.41	87,361.31	63,679.88	40,414.00	136,029.00	95,615.00
Program 110 - Regular Instruction Totals	\$430,573.42	\$446,103.79	\$449,725.74	\$531,746.00	\$518,777.00	(\$12,969.00)
Level 2 - Elementary Totals	\$430,573.42	\$446,103.79	\$449,725.74	\$531,746.00	\$518,777.00	(\$12,969.00)
Level 3 - Secondary						
Program 110 - Regular Instruction						
32-250-61-10-3-110-73037 - Contractual Services - Other	.00	4,169.55	2,830.00	.00	.00	.00
Program 110 - Regular Instruction Totals	\$0.00	\$4,169.55	\$2,830.00	\$0.00	\$0.00	\$0.00
Level 3 - Secondary Totals	\$0.00	\$4,169.55	\$2,830.00	\$0.00	\$0.00	\$0.00
Sub-Function 10 - Classroom Instruction Totals	\$430,573.42	\$450,273.34	\$452,555.74	\$531,746.00	\$518,777.00	(\$12,969.00)
Function 61 - Instruction Totals	\$430,573.42	\$450,273.34	\$452,555.74	\$531,746.00	\$518,777.00	(\$12,969.00)
Function 63 - Pupil Transportation						
Sub-Function 63 - Pupil Transportation						
Level 9 - District Wide						
Program 320 - Vehicle Operation Services						
32-250-63-63-9-320-71170 - Compensation-Bus Drivers	.00	7,273.04	4,000.00	3,716.00	3,716.00	.00
32-250-63-63-9-320-72100 - FICA	.00	.00	.00	284.00	284.00	.00
Program 320 - Vehicle Operation Services Totals	\$0.00	\$7,273.04	\$4,000.00	\$4,000.00	\$4,000.00	\$0.00
Level 9 - District Wide Totals	\$0.00	\$7,273.04	\$4,000.00	\$4,000.00	\$4,000.00	\$0.00
Sub-Function 63 - Pupil Transportation Totals	\$0.00	\$7,273.04	\$4,000.00	\$4,000.00	\$4,000.00	\$0.00
Function 63 - Pupil Transportation Totals	\$0.00	\$7,273.04	\$4,000.00	\$4,000.00	\$4,000.00	\$0.00
Locations 250 - ESEA Title I Grant Totals	\$430,573.42	\$457,546.38	\$456,555.74	\$535,746.00	\$522,777.00	(\$12,969.00)

Grant Fund Budget

Budget Year 2022

G/L Account - Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2022 City Council/Board Approval	Difference Vs2021 Adopted Budget
Fund 32 - School Grants Fund						
EXPENSE						
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	.00	.00	4,800.00	6,400.00	13,900.00	7,500.00
32-270-61-10-2-110-72100 - FICA	.00	.00	367.20	480.00	1,033.00	553.00
32-270-61-10-2-110-73225 - Professional Development - Conferences	49,946.09	28,402.89	42,053.73	9,050.00	28,173.00	19,123.00
32-270-61-10-2-110-75530 - Travel - Other	10,165.85	5,682.44	5,399.28	11,225.00	7,186.00	(4,039.00)
32-270-61-10-2-110-76115 - Supplies - Training	5,215.33	1,786.94	439.80	1,821.00	2,220.00	399.00
Program 110 - Regular Instruction Totals	\$65,327.27	\$35,872.27	\$53,060.01	\$28,976.00	\$52,512.00	\$23,536.00
Level 2 - Elementary Totals	\$65,327.27	\$35,872.27	\$53,060.01	\$28,976.00	\$52,512.00	\$23,536.00
Level 3 - Secondary						
Program 110 - Regular Instruction						
32-270-61-10-3-110-71120 - Compensation-Instructional Salaries	.00	.00	1,600.00	.00	.00	.00
32-270-61-10-3-110-72100 - FICA	.00	.00	110.40	.00	.00	.00
32-270-61-10-3-110-73225 - Professional Development - Conferences	.00	17,850.75	17,687.54	10,496.00	14,086.00	3,590.00
32-270-61-10-3-110-75530 - Travel - Other	.00	4,065.95	4,516.86	11,329.00	3,593.00	(7,736.00)
32-270-61-10-3-110-76115 - Supplies - Training	.00	368.39	650.27	1,984.00	1,110.00	(874.00)
Program 110 - Regular Instruction Totals	\$0.00	\$22,285.09	\$24,565.07	\$23,809.00	\$18,789.00	(\$5,020.00)
Level 3 - Secondary Totals	\$0.00	\$22,285.09	\$24,565.07	\$23,809.00	\$18,789.00	(\$5,020.00)
Level 4 - Middle						
Program 110 - Regular Instruction						
32-270-61-10-4-110-71120 - Compensation-Instructional Salaries	.00	.00	1,600.00	1,600.00	4,100.00	2,500.00
32-270-61-10-4-110-72100 - FICA	.00	.00	122.40	120.00	344.00	224.00
32-270-61-10-4-110-73225 - Professional Development - Conferences	.00	9,873.53	13,998.67	34,740.00	14,086.00	(20,654.00)
32-270-61-10-4-110-75530 - Travel - Other	.00	2,998.79	2,858.32	11,007.00	3,593.00	(7,414.00)
32-270-61-10-4-110-76115 - Supplies - Training	.00	663.29	309.11	2,252.00	1,112.00	(1,140.00)
Program 110 - Regular Instruction Totals	\$0.00	\$13,535.61	\$18,888.50	\$49,719.00	\$23,235.00	(\$26,484.00)
Level 4 - Middle Totals	\$0.00	\$13,535.61	\$18,888.50	\$49,719.00	\$23,235.00	(\$26,484.00)
Sub-Function 10 - Classroom Instruction Totals	\$65,327.27	\$71,692.97	\$96,513.58	\$102,504.00	\$94,536.00	(\$7,968.00)
Function 61 - Instruction Totals	\$65,327.27	\$71,692.97	\$96,513.58	\$102,504.00	\$94,536.00	(\$7,968.00)
Locations 270 - ESEA II A Teacher Qual Grant Totals	\$65,327.27	\$71,692.97	\$96,513.58	\$102,504.00	\$94,536.00	(\$7,968.00)

Grant Fund Budget

Budget Year 2022

G/L Account - Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2022 City Council/Board Approval	Difference Vs2021 Adopted Budget
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	10,041.34	7,630.72	12,524.30	13,315.00	17,927.00	4,612.00
32-280-61-10-2-110-72100 - FICA	768.17	583.77	958.12	1,020.00	1,371.00	351.00
32-280-61-10-2-110-73037 - Contractual Services - Other	4,000.00	.00	.00	.00	.00	.00
Program 110 - Regular Instruction Totals	\$14,809.51	\$8,214.49	\$13,482.42	\$14,335.00	\$19,298.00	\$4,963.00
Program 129 - Immigrant Children & Youth						
32-280-61-10-2-129-71101 - Compensation-Grant Prior Year Carryover	2,375.00	.00	.00	.00	.00	.00
32-280-61-10-2-129-71120 - Compensation-Instructional Salaries	.00	570.00	2,580.00	2,975.00	.00	(2,975.00)
32-280-61-10-2-129-72100 - FICA	.00	43.60	197.37	223.00	.00	(223.00)
32-280-61-10-2-129-72901 - Benefits - Grant Prior Year Carryover	181.70	.00	.00	.00	.00	.00
Program 129 - Immigrant Children & Youth Totals	\$2,556.70	\$613.60	\$2,777.37	\$3,198.00	\$0.00	(\$3,198.00)
Level 2 - Elementary Totals	\$17,366.21	\$8,828.09	\$16,259.79	\$17,533.00	\$19,298.00	\$1,765.00
Sub-Function 10 - Classroom Instruction Totals	\$17,366.21	\$8,828.09	\$16,259.79	\$17,533.00	\$19,298.00	\$1,765.00
Function 61 - Instruction Totals	\$17,366.21	\$8,828.09	\$16,259.79	\$17,533.00	\$19,298.00	\$1,765.00
Locations 280 - ESEA III A Grant Totals	\$17,366.21	\$8,828.09	\$16,259.79	\$17,533.00	\$19,298.00	\$1,765.00
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	34,122.51	8,502.68	10,973.46	6,400.00	16,998.00	10,598.00
32-300-61-10-2-120-71151 - Compensation-Instructional Asst	182,474.41	213,292.42	221,388.45	224,468.00	224,468.00	.00
32-300-61-10-2-120-72100 - FICA	14,942.85	14,878.02	16,215.87	17,661.00	18,472.00	811.00
32-300-61-10-2-120-72210 - VRS Pension Contribution	9,326.04	6,937.45	8,405.90	37,307.00	37,307.00	.00
32-300-61-10-2-120-72220 - VRS Hybrid Pension Contribution	19,325.79	18,507.54	17,847.53	.00	17,940.00	17,940.00
32-300-61-10-2-120-72300 - Group Health and Dental Insurance	67,063.88	57,399.88	44,202.02	60,000.00	60,000.00	.00
32-300-61-10-2-120-72400 - VRS Group Life Insurance	2,300.15	2,125.77	2,339.40	3,008.00	3,008.00	.00
32-300-61-10-2-120-72510 - Hybrid Disability Insurance	331.13	317.66	260.63	.00	.00	.00
32-300-61-10-2-120-72750 - VRS Retiree Health Care Credit	2,159.37	1,947.16	2,042.93	2,716.00	2,716.00	.00

Grant Fund Budget

Budget Year 2022

G/L Account - Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2022 City Council/Board Approval	Difference Vs2021 Adopted Budget
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						
32-300-61-10-2-120-73037 - Contractual Services - Other	14,143.75	9,222.75	6,227.08	8,044.00	26,904.00	18,860.00
32-300-61-10-2-120-73305 - Set Aside Funds	.00	.00	.00	5,382.00	1,271.00	(4,111.00)
32-300-61-10-2-120-76045 - Furniture and Equip <\$5,000	3,302.00	69.99	540.22	.00	.00	.00
32-300-61-10-2-120-76435 - Supplies - Instructional	29,811.63	9,339.14	5,053.27	1,732.00	4,000.00	2,268.00
Program 120 - Special Education Totals	\$379,303.51	\$342,540.46	\$335,496.76	\$366,718.00	\$413,084.00	\$46,366.00
Level 2 - Elementary Totals	\$379,303.51	\$342,540.46	\$335,496.76	\$366,718.00	\$413,084.00	\$46,366.00
Level 3 - Secondary						
Program 120 - Special Education						
32-300-61-10-3-120-71120 - Compensation-Instructional Salaries	16,236.41	29,768.05	33,826.55	6,400.00	57,497.00	51,097.00
32-300-61-10-3-120-71151 - Compensation-Instructional Asst	49,964.27	51,868.60	50,218.84	51,472.00	51,472.00	.00
32-300-61-10-3-120-72100 - FICA	4,988.84	6,190.71	6,429.41	4,427.00	8,335.00	3,908.00
32-300-61-10-3-120-72210 - VRS Pension Contribution	6,569.96	7,781.10	5,496.50	8,555.00	8,555.00	.00
32-300-61-10-3-120-72220 - VRS Hybrid Pension Contribution	1,211.26	.00	2,339.20	.00	2,340.00	2,340.00
32-300-61-10-3-120-72300 - Group Health and Dental Insurance	6,924.88	6,009.52	.00	8,279.00	8,279.00	.00
32-300-61-10-3-120-72400 - VRS Group Life Insurance	624.58	650.00	654.60	690.00	690.00	.00
32-300-61-10-3-120-72510 - Hybrid Disability Insurance	12.03	.00	35.50	.00	.00	.00
32-300-61-10-3-120-72750 - VRS Retiree Health Care Credit	586.35	595.40	599.60	623.00	623.00	.00
32-300-61-10-3-120-73037 - Contractual Services - Other	8,096.96	5,435.25	5,586.22	.00	.00	.00
32-300-61-10-3-120-76045 - Furniture and Equip <\$5,000	461.25	.00	.00	.00	.00	.00
32-300-61-10-3-120-76435 - Supplies - Instructional	9,089.96	514.54	43.78	.00	.00	.00
32-300-61-10-3-120-76901 - Non-Comp Exp - Grant Prior Year Carryover	.00	2,930.25	.00	.00	.00	.00
Program 120 - Special Education Totals	\$104,766.75	\$111,743.42	\$105,230.20	\$80,446.00	\$137,791.00	\$57,345.00
Level 3 - Secondary Totals	\$104,766.75	\$111,743.42	\$105,230.20	\$80,446.00	\$137,791.00	\$57,345.00
Level 4 - Middle						
Program 120 - Special Education						
32-300-61-10-4-120-71120 - Compensation-Instructional Salaries	115,134.30	159,149.51	155,574.01	162,244.00	112,244.00	(50,000.00)
32-300-61-10-4-120-71151 - Compensation-Instructional Asst	56,543.68	51,860.54	53,698.03	53,598.00	53,598.00	.00
32-300-61-10-4-120-72100 - FICA	11,264.46	14,997.84	14,724.60	16,512.00	12,687.00	(3,825.00)

Grant Fund Budget

Budget Year 2022

G/L Account - Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2022 City Council/Board Approval	Difference Vs2021 Adopted Budget
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						
32-300-61-10-4-120-72210 - VRS Pension Contribution	29,072.07	21,668.06	22,206.60	34,809.00	27,563.00	(7,246.00)
32-300-61-10-4-120-72220 - VRS Hybrid Pension Contribution	.00	9,164.60	9,449.32	.00	7,850.00	7,850.00
32-300-61-10-4-120-72300 - Group Health and Dental Insurance	33,381.60	35,987.68	37,420.88	39,435.00	21,365.00	(18,070.00)
32-300-61-10-4-120-72400 - VRS Group Life Insurance	2,333.53	2,575.92	2,644.70	2,807.00	2,222.00	(585.00)
32-300-61-10-4-120-72510 - Hybrid Disability Insurance	.00	157.80	143.40	.00	.00	.00
32-300-61-10-4-120-72750 - VRS Retiree Health Care Credit	2,191.13	2,359.62	2,422.70	2,534.00	2,006.00	(528.00)
32-300-61-10-4-120-72800 - Termination Pay for Vac/Sick Leave	138.67	.00	.00	.00	.00	.00
32-300-61-10-4-120-73037 - Contractual Services - Other	1,052.50	2,530.00	4,467.55	.00	.00	.00
32-300-61-10-4-120-73305 - Set Aside Funds	.00	250.00	.00	.00	.00	.00
32-300-61-10-4-120-76435 - Supplies - Instructional	4,977.37	2,671.42	1,207.23	.00	.00	.00
Program 120 - Special Education Totals	\$256,089.31	\$303,372.99	\$303,959.02	\$311,939.00	\$239,535.00	(\$72,404.00)
Level 4 - Middle Totals	\$256,089.31	\$303,372.99	\$303,959.02	\$311,939.00	\$239,535.00	(\$72,404.00)
Sub-Function 10 - Classroom Instruction Totals	\$740,159.57	\$757,656.87	\$744,685.98	\$759,103.00	\$790,410.00	\$31,307.00
Function 61 - Instruction Totals	\$740,159.57	\$757,656.87	\$744,685.98	\$759,103.00	\$790,410.00	\$31,307.00
Locations 300 - Flow Thru Title VI B Grant Totals	\$740,159.57	\$757,656.87	\$744,685.98	\$759,103.00	\$790,410.00	\$31,307.00
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	10,230.00	.00	6,000.00	6,000.00	6,000.00	.00
32-310-61-10-3-130-72100 - FICA	782.60	.00	565.66	1,553.00	1,530.00	(23.00)
32-310-61-10-3-130-73037 - Contractual Services - Other	6,856.40	14,396.44	11,378.36	11,325.00	10,464.00	(861.00)
32-310-61-10-3-130-75530 - Travel - Other	1,826.83	1,968.12	.00	.00	.00	.00
32-310-61-10-3-130-76435 - Supplies - Instructional	26,147.28	28,106.10	24,934.22	21,987.00	17,396.00	(4,591.00)
Program 130 - Vocational Totals	\$45,843.11	\$44,470.66	\$42,878.24	\$40,865.00	\$35,390.00	(\$5,475.00)
Level 3 - Secondary Totals	\$45,843.11	\$44,470.66	\$42,878.24	\$40,865.00	\$35,390.00	(\$5,475.00)

Grant Fund Budget

Budget Year 2022

G/L Account - Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2022 City Council/Board Approval	Difference Vs2021 Adopted Budget
Fund 32 - School Grants Fund						
EXPENSE						
Locations 310 - Perkins Vocational Ed Grant						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 4 - Middle						
Program 130 - Vocational						
32-310-61-10-4-130-73037 - Contractual Services - Other	.00	693.76	1,813.56	5,836.00	5,836.00	.00
32-310-61-10-4-130-76435 - Supplies - Instructional	.00	3,713.18	14,207.08	11,326.00	11,326.00	.00
Program 130 - Vocational Totals	\$0.00	\$4,406.94	\$16,020.64	\$17,162.00	\$17,162.00	\$0.00
Level 4 - Middle Totals	\$0.00	\$4,406.94	\$16,020.64	\$17,162.00	\$17,162.00	\$0.00
Sub-Function 10 - Classroom Instruction Totals	\$45,843.11	\$48,877.60	\$58,898.88	\$58,027.00	\$52,552.00	(\$5,475.00)
Function 61 - Instruction Totals	\$45,843.11	\$48,877.60	\$58,898.88	\$58,027.00	\$52,552.00	(\$5,475.00)
Locations 310 - Perkins Vocational Ed Grant Totals	\$45,843.11	\$48,877.60	\$58,898.88	\$58,027.00	\$52,552.00	(\$5,475.00)
Locations 340 - School Security Grant						
Function 64 - Operation & Maintenance						
Sub-Function 64 - Operation & Maintenance						
Level 2 - Elementary						
Program 460 - Security Services						
32-340-64-64-2-460-73183 - Repair/Maint - Other Contracted - East	.00	12,492.00	.00	.00	.00	.00
Program 460 - Security Services Totals	\$0.00	\$12,492.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 2 - Elementary Totals	\$0.00	\$12,492.00	\$0.00	\$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	30,300.00	.00	.00	.00	.00
Program 460 - Security Services Totals	\$0.00	\$30,300.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 3 - Secondary Totals	\$0.00	\$30,300.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 4 - Middle						
Program 460 - Security Services						
32-340-64-64-4-460-73180 - Repair/Maint - Other Contracted	26,400.00	.00	.00	.00	.00	.00
Program 460 - Security Services Totals	\$26,400.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 4 - Middle Totals	\$26,400.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function 64 - Operation & Maintenance Totals	\$26,400.00	\$42,792.00	\$0.00	\$0.00	\$0.00	\$0.00
Function 64 - Operation & Maintenance Totals	\$26,400.00	\$42,792.00	\$0.00	\$0.00	\$0.00	\$0.00
Locations 340 - School Security Grant Totals	\$26,400.00	\$42,792.00	\$0.00	\$0.00	\$0.00	\$0.00

Grant Fund Budget

Budget Year 2022

G/L Account - Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2022 City Council/Board Approval	Difference Vs2021 Adopted Budget
Fund 32 - School Grants Fund						
EXPENSE						
Locations 370 - HS Program Innovation Planning						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 3 - Secondary						
Program 114 - Implementation						
32-370-61-10-3-114-71120 - Compensation-Instructional Salaries	7,633.75	.00	.00	.00	.00	.00
32-370-61-10-3-114-72100 - FICA	583.97	.00	.00	.00	.00	.00
32-370-61-10-3-114-73255 - Professional Development	13,249.79	.00	.00	.00	.00	.00
Program 114 - Implementation Totals	\$21,467.51	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 3 - Secondary Totals	\$21,467.51	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function 10 - Classroom Instruction Totals	\$21,467.51	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Function 61 - Instruction Totals	\$21,467.51	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Locations 370 - HS Program Innovation Planning Totals	\$21,467.51	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Locations 400 - VA Preschool Initiative Grants						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 8 - Pre-K						
Program 180 - Pre-K Non- Sp Ed						
32-400-61-10-8-180-71120 - Compensation-Instructional Salaries	50,766.00	102,721.08	105,946.08	112,320.00	111,244.00	(1,076.00)
32-400-61-10-8-180-71151 - Compensation-Instructional Asst	.00	.00	.00	6,577.00	2,175.00	(4,402.00)
32-400-61-10-8-180-72100 - FICA	3,887.40	7,787.81	8,004.02	9,096.00	9,096.00	.00
32-400-61-10-8-180-72210 - VRS Pension Contribution	8,285.04	16,106.70	16,612.30	19,761.00	19,761.00	.00
32-400-61-10-8-180-72300 - Group Health and Dental Insurance	.00	6,009.52	5,975.76	14,000.00	14,000.00	.00
32-400-61-10-8-180-72400 - VRS Group Life Insurance	665.04	1,345.70	1,387.90	1,593.00	1,593.00	.00
32-400-61-10-8-180-72750 - VRS Retiree Health Care Credit	624.48	1,232.70	1,271.30	1,439.00	1,439.00	.00
32-400-61-10-8-180-73037 - Contractual Services - Other	.00	.00	3,975.89	.00	.00	.00
32-400-61-10-8-180-73255 - Professional Development	.00	(204.12)	.00	3,000.00	.00	(3,000.00)
32-400-61-10-8-180-76435 - Supplies - Instructional	5,185.04	4,156.61	3,934.75	13,648.00	.00	(13,648.00)
Program 180 - Pre-K Non- Sp Ed Totals	\$69,413.00	\$139,156.00	\$147,108.00	\$181,434.00	\$159,308.00	(\$22,126.00)
Level 8 - Pre-K Totals	\$69,413.00	\$139,156.00	\$147,108.00	\$181,434.00	\$159,308.00	(\$22,126.00)
Sub-Function 10 - Classroom Instruction Totals	\$69,413.00	\$139,156.00	\$147,108.00	\$181,434.00	\$159,308.00	(\$22,126.00)
Function 61 - Instruction Totals	\$69,413.00	\$139,156.00	\$147,108.00	\$181,434.00	\$159,308.00	(\$22,126.00)
Locations 400 - VA Preschool Initiative Grants Totals	\$69,413.00	\$139,156.00	\$147,108.00	\$181,434.00	\$159,308.00	(\$22,126.00)

Grant Fund Budget

Budget Year 2022

G/L Account - Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2022 City Council/Board Approval	Difference Vs2021 Adopted Budget
Fund 32 - School Grants Fund						
EXPENSE						
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	28,568.75	20,912.50	17,462.50	36,928.00	.00	(36,928.00)
32-410-61-10-7-170-71150 - Compensation-Clerical	.00	2,786.81	.00	.00	.00	.00
32-410-61-10-7-170-72100 - FICA	2,185.52	1,813.03	1,335.91	2,826.00	.00	(2,826.00)
Program 170 - Adult Totals	\$30,754.27	\$25,512.34	\$18,798.41	\$39,754.00	\$0.00	(\$39,754.00)
Level 7 - Adult Totals	\$30,754.27	\$25,512.34	\$18,798.41	\$39,754.00	\$0.00	(\$39,754.00)
Sub-Function 10 - Classroom Instruction Totals	\$30,754.27	\$25,512.34	\$18,798.41	\$39,754.00	\$0.00	(\$39,754.00)
Function 61 - Instruction Totals	\$30,754.27	\$25,512.34	\$18,798.41	\$39,754.00	\$0.00	(\$39,754.00)
Locations 410 - Health Profession Opportunity Totals	\$30,754.27	\$25,512.34	\$18,798.41	\$39,754.00	\$0.00	(\$39,754.00)
Locations 420 - PBIS of the VTSS						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 2 - Elementary						
Program 110 - Regular Instruction						
32-420-61-10-2-110-71120 - Compensation-Instructional Salaries	3,879.14	5,357.15	3,656.62	12,030.00	.00	(12,030.00)
32-420-61-10-2-110-72100 - FICA	296.76	409.98	279.72	920.00	.00	(920.00)
32-420-61-10-2-110-75530 - Travel - Other	7,343.44	.00	.00	.00	.00	.00
Program 110 - Regular Instruction Totals	\$11,519.34	\$5,767.13	\$3,936.34	\$12,950.00	\$0.00	(\$12,950.00)
Level 2 - Elementary Totals	\$11,519.34	\$5,767.13	\$3,936.34	\$12,950.00	\$0.00	(\$12,950.00)
Level 3 - Secondary						
Program 110 - Regular Instruction						
32-420-61-10-3-110-75530 - Travel - Other	449.00	.00	.00	.00	.00	.00
Program 110 - Regular Instruction Totals	\$449.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 3 - Secondary Totals	\$449.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 4 - Middle						
Program 110 - Regular Instruction						
32-420-61-10-4-110-71120 - Compensation-Instructional Salaries	.00	2,082.92	1,375.16	1,909.00	.00	(1,909.00)
32-420-61-10-4-110-72100 - FICA	.00	159.33	105.22	146.00	.00	(146.00)
32-420-61-10-4-110-73205 - Software Licensing Fees	466.66	1,750.00	2,041.20	.00	.00	.00
32-420-61-10-4-110-75530 - Travel - Other	1,618.91	5,094.52	986.63	9,040.00	.00	(9,040.00)
32-420-61-10-4-110-76435 - Supplies - Instructional	3,108.21	4,996.55	13,363.15	4,615.00	.00	(4,615.00)

Grant Fund Budget

Budget Year 2022

G/L Account - Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2022 City Council/Board Approval	Difference Vs2021 Adopted Budget
Fund 32 - School Grants Fund						
EXPENSE						
Locations 420 - PBIS of the VTSS						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 4 - Middle						
Program 110 - Regular Instruction						
32-420-61-10-4-110-76901 - Non-Comp Exp - Grant Prior Year Carryover	.00	5,317.00	203.25	.00	.00	.00
Program 110 - Regular Instruction Totals	\$5,193.78	\$19,400.32	\$18,074.61	\$15,710.00	\$0.00	(\$15,710.00)
Level 4 - Middle Totals	\$5,193.78	\$19,400.32	\$18,074.61	\$15,710.00	\$0.00	(\$15,710.00)
Sub-Function 10 - Classroom Instruction Totals	\$17,162.12	\$25,167.45	\$22,010.95	\$28,660.00	\$0.00	(\$28,660.00)
Function 61 - Instruction Totals	\$17,162.12	\$25,167.45	\$22,010.95	\$28,660.00	\$0.00	(\$28,660.00)
Locations 420 - PBIS of the VTSS Totals	\$17,162.12	\$25,167.45	\$22,010.95	\$28,660.00	\$0.00	(\$28,660.00)
Locations 430 - Reg Gov Sch Planning Study Grant						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 3 - Secondary						
Program 130 - Vocational						
32-430-61-10-3-130-71120 - Compensation-Instructional Salaries	1,787.50	.00	.00	.00	.00	.00
32-430-61-10-3-130-72100 - FICA	136.74	.00	.00	.00	.00	.00
Program 130 - Vocational Totals	\$1,924.24	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 3 - Secondary Totals	\$1,924.24	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function 10 - Classroom Instruction Totals	\$1,924.24	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Function 61 - Instruction Totals	\$1,924.24	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Locations 430 - Reg Gov Sch Planning Study Grant Totals	\$1,924.24	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Locations 440 - Student Supp & Acad Achievement						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 2 - Elementary						
Program 110 - Regular Instruction						
32-440-61-10-2-110-73037 - Contractual Services - Other	.00	.00	920.00	4,239.00	.00	(4,239.00)
32-440-61-10-2-110-73205 - Software Licensing Fees	7,200.00	.00	.00	.00	.00	.00
32-440-61-10-2-110-76435 - Supplies - Instructional	2,334.86	23,392.35	20,287.56	23,885.00	13,461.00	(10,424.00)
Program 110 - Regular Instruction Totals	\$9,534.86	\$23,392.35	\$21,207.56	\$28,124.00	\$13,461.00	(\$14,663.00)
Level 2 - Elementary Totals	\$9,534.86	\$23,392.35	\$21,207.56	\$28,124.00	\$13,461.00	(\$14,663.00)

Grant Fund Budget

Budget Year 2022

G/L Account - Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2022 City Council/Board Approval	Difference Vs2021 Adopted Budget
Fund 32 - School Grants Fund						
EXPENSE						
Locations 440 - Student Supp & Acad Achievement						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 4 - Middle						
Program 110 - Regular Instruction						
32-440-61-10-4-110-73037 - Contractual Services - Other	.00	2,763.50	1,700.00	.00	19,825.00	19,825.00
32-440-61-10-4-110-76435 - Supplies - Instructional	.00	.00	4,218.00	.00	3,703.00	3,703.00
Program 110 - Regular Instruction Totals	\$0.00	\$2,763.50	\$5,918.00	\$0.00	\$23,528.00	\$23,528.00
Program 150 - Other						
32-440-61-10-4-150-71620 - Compensation-Extracurricular Supplements	2,084.00	3,126.00	4,168.00	4,168.00	4,168.00	.00
32-440-61-10-4-150-72100 - FICA	159.43	239.14	318.84	319.00	319.00	.00
Program 150 - Other Totals	\$2,243.43	\$3,365.14	\$4,486.84	\$4,487.00	\$4,487.00	\$0.00
Level 4 - Middle Totals	\$2,243.43	\$6,128.64	\$10,404.84	\$4,487.00	\$28,015.00	\$23,528.00
Sub-Function 10 - Classroom Instruction Totals	\$11,778.29	\$29,520.99	\$31,612.40	\$32,611.00	\$41,476.00	\$8,865.00
Function 61 - Instruction Totals	\$11,778.29	\$29,520.99	\$31,612.40	\$32,611.00	\$41,476.00	\$8,865.00
Locations 440 - Student Supp & Acad Achievement Totals	\$11,778.29	\$29,520.99	\$31,612.40	\$32,611.00	\$41,476.00	\$8,865.00
Locations 460 - Year Round School						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 6 - Summer						
Program 160 - Summer						
32-460-61-10-6-160-71520 - Compensation-Substitutes	.00	.00	3,619.93	.00	.00	.00
32-460-61-10-6-160-72100 - FICA	.00	.00	276.91	.00	.00	.00
32-460-61-10-6-160-73037 - Contractual Services - Other	.00	.00	8,000.00	.00	.00	.00
32-460-61-10-6-160-76435 - Supplies - Instructional	.00	.00	557.31	.00	.00	.00
Program 160 - Summer Totals	\$0.00	\$0.00	\$12,454.15	\$0.00	\$0.00	\$0.00
Program 161 - Summer Startup						
32-460-61-10-6-161-73037 - Contractual Services - Other	.00	.00	.00	.00	10,000.00	10,000.00
32-460-61-10-6-161-76435 - Supplies - Instructional	.00	.00	.00	.00	240,000.00	240,000.00
Program 161 - Summer Startup Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$250,000.00	\$250,000.00
Level 6 - Summer Totals	\$0.00	\$0.00	\$12,454.15	\$0.00	\$250,000.00	\$250,000.00
Sub-Function 10 - Classroom Instruction Totals	\$0.00	\$0.00	\$12,454.15	\$0.00	\$250,000.00	\$250,000.00
Function 61 - Instruction Totals	\$0.00	\$0.00	\$12,454.15	\$0.00	\$250,000.00	\$250,000.00
Locations 460 - Year Round School Totals	\$0.00	\$0.00	\$12,454.15	\$0.00	\$250,000.00	\$250,000.00

Grant Fund Budget

Budget Year 2022

G/L Account - Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2022 City Council/Board Approval	Difference Vs2021 Adopted Budget
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						
32-480-61-10-2-110-71520 - Compensation-Substitutes	.00	.00	.00	.00	10,000.00	10,000.00
Program 110 - Regular Instruction Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$10,000.00	\$10,000.00
Level 2 - Elementary Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$10,000.00	\$10,000.00
Level 3 - Secondary						
Program 110 - Regular Instruction						
32-480-61-10-3-110-71520 - Compensation-Substitutes	.00	.00	.00	.00	10,000.00	10,000.00
Program 110 - Regular Instruction Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$10,000.00	\$10,000.00
Level 3 - Secondary Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$10,000.00	\$10,000.00
Level 4 - Middle						
Program 110 - Regular Instruction						
32-480-61-10-4-110-71520 - Compensation-Substitutes	.00	.00	.00	.00	10,000.00	10,000.00
Program 110 - Regular Instruction Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$10,000.00	\$10,000.00
Level 4 - Middle Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$10,000.00	\$10,000.00
Sub-Function 10 - Classroom Instruction Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$30,000.00	\$30,000.00
Function 61 - Instruction Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$30,000.00	\$30,000.00
Function 62 - Administration, Attend. & Health						
Sub-Function 62 - Admin, Attend. & Health						
Level 9 - District Wide						
Program 222 - Health Services						
32-480-62-62-9-222-71131 - Compensation-School Nurses	.00	.00	.00	.00	50,000.00	50,000.00
Program 222 - Health Services Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$50,000.00	\$50,000.00
Level 9 - District Wide Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$50,000.00	\$50,000.00
Sub-Function 62 - Admin, Attend. & Health Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$50,000.00	\$50,000.00
Function 62 - Administration, Attend. & Health Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$50,000.00	\$50,000.00
Function 63 - Pupil Transportation						
Sub-Function 63 - Pupil Transportation						
Level 9 - District Wide						
Program 320 - Vehicle Operation Services						
32-480-63-63-9-320-71170 - Compensation-Bus Drivers	.00	.00	.00	.00	20,000.00	20,000.00

Grant Fund Budget

Budget Year 2022

G/L Account - Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2022 City Council/Board Approval	Difference Vs2021 Adopted Budget
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						
Program 320 - Vehicle Operation Services	\$0.00	\$0.00	\$0.00	\$0.00	\$20,000.00	\$20,000.00
Totals						
Level 9 - District Wide Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$20,000.00	\$20,000.00
Sub-Function 63 - Pupil Transportation Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$20,000.00	\$20,000.00
Function 63 - Pupil Transportation Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$20,000.00	\$20,000.00
Function 64 - Operation & Maintenance						
Sub-Function 64 - Operation & Maintenance						
Level 9 - District Wide						
Program 420 - Building Services						
32-480-64-64-9-420-71190 - Compensation-Custodians	.00	.00	.00	.00	30,000.00	30,000.00
32-480-64-64-9-420-76055 - Machines, Equipment and Tools < \$5,000	.00	.00	.00	.00	10,000.00	10,000.00
32-480-64-64-9-420-76110 - Supplies - Operational	.00	.00	.00	.00	10,000.00	10,000.00
Program 420 - Building Services Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$50,000.00	\$50,000.00
Level 9 - District Wide Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$50,000.00	\$50,000.00
Sub-Function 64 - Operation & Maintenance Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$50,000.00	\$50,000.00
Function 64 - Operation & Maintenance Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$50,000.00	\$50,000.00
Locations 480 - CARES Act Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$150,000.00	\$150,000.00
Locations 500 - CARES GEER 84.425C						
Function 64 - Operation & Maintenance						
Sub-Function 64 - Operation & Maintenance						
Level 9 - District Wide						
Program 420 - Building Services						
32-500-64-64-9-420-75001 - Telecom/ Internet Services	.00	.00	.00	.00	30,000.00	30,000.00
Program 420 - Building Services Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$30,000.00	\$30,000.00
Level 9 - District Wide Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$30,000.00	\$30,000.00
Sub-Function 64 - Operation & Maintenance Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$30,000.00	\$30,000.00
Function 64 - Operation & Maintenance Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$30,000.00	\$30,000.00

Grant Fund Budget

Budget Year 2022

G/L Account - Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2022 City Council/Board Approval	Difference Vs2021 Adopted Budget
Fund 32 - School Grants Fund						
EXPENSE						
Locations 500 - CARES GEER 84.425C						
Function 68 - Technology						
Sub-Function 10 - Classroom Instruction						
Level 9 - District Wide						
Program 800 - Technology						
32-500-68-10-9-800-78050 - Technology Addl VPSA Eligible	.00	.00	.00	.00	30,000.00	30,000.00
Program 800 - Technology Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$30,000.00	\$30,000.00
Level 9 - District Wide Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$30,000.00	\$30,000.00
Sub-Function 10 - Classroom Instruction Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$30,000.00	\$30,000.00
Sub-Function 21 - Student Guidance						
Level 9 - District Wide						
Program 800 - Technology						
32-500-68-21-9-800-73205 - Software Licensing Fees	.00	.00	.00	.00	10,000.00	10,000.00
Program 800 - Technology Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$10,000.00	\$10,000.00
Level 9 - District Wide Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$10,000.00	\$10,000.00
Sub-Function 21 - Student Guidance Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$10,000.00	\$10,000.00
Function 68 - Technology Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$40,000.00	\$40,000.00
Locations 500 - CARES GEER 84.425C Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$70,000.00	\$70,000.00
Locations 510 - CARES ESSER 84.425D						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 2 - Elementary						
Program 120 - Special Education						
32-510-61-10-2-120-73275 - Therapeutic Services -Sp Ed	.00	.00	.00	.00	1,000.00	1,000.00
32-510-61-10-2-120-76431 - Special Ed - General	.00	.00	.00	.00	1,500.00	1,500.00
Program 120 - Special Education Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$2,500.00	\$2,500.00
Level 2 - Elementary Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$2,500.00	\$2,500.00
Level 3 - Secondary						
Program 120 - Special Education						
32-510-61-10-3-120-73275 - Therapeutic Services -Sp Ed	.00	.00	.00	.00	1,000.00	1,000.00
32-510-61-10-3-120-76431 - Special Ed - General	.00	.00	.00	.00	1,500.00	1,500.00
Program 120 - Special Education Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$2,500.00	\$2,500.00
Level 3 - Secondary Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$2,500.00	\$2,500.00
Level 4 - Middle						
Program 120 - Special Education						
32-510-61-10-4-120-73275 - Therapeutic Services -Sp Ed	.00	.00	.00	.00	1,000.00	1,000.00

Grant Fund Budget

Budget Year 2022

G/L Account - Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2022 City Council/Board Approval	Difference Vs2021 Adopted Budget
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						
Program 120 - Special Education Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00
Level 4 - Middle Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00
Sub-Function 10 - Classroom Instruction Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$6,000.00	\$6,000.00
Function 61 - Instruction Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$6,000.00	\$6,000.00
Function 64 - Operation & Maintenance						
Sub-Function 64 - Operation & Maintenance						
Level 9 - District Wide						
Program 420 - Building Services						
32-510-64-64-9-420-76110 - Supplies - Operational	.00	.00	.00	.00	20,000.00	20,000.00
Program 420 - Building Services Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$20,000.00	\$20,000.00
Level 9 - District Wide Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$20,000.00	\$20,000.00
Sub-Function 64 - Operation & Maintenance Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$20,000.00	\$20,000.00
Function 64 - Operation & Maintenance Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$20,000.00	\$20,000.00
Locations 510 - CARES ESSER 84.425D Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$26,000.00	\$26,000.00
EXPENSE TOTALS	\$1,969,614.07	\$2,126,599.82	\$2,118,568.21	\$2,338,606.00	\$2,775,671.00	\$437,065.00
Fund 32 - School Grants Fund Totals						
REVENUE TOTALS	\$1,969,614.07	\$2,126,599.82	\$2,118,568.21	\$2,338,606.00	\$2,775,671.00	\$437,065.00
EXPENSE TOTALS	\$1,969,614.07	\$2,126,599.82	\$2,118,568.21	\$2,338,606.00	\$2,775,671.00	\$437,065.00
Fund 32 - School Grants Fund Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Net Grand Totals						
REVENUE GRAND TOTALS	\$1,969,614.07	\$2,126,599.82	\$2,118,568.21	\$2,338,606.00	\$2,775,671.00	\$437,065.00
EXPENSE GRAND TOTALS	\$1,969,614.07	\$2,126,599.82	\$2,118,568.21	\$2,338,606.00	\$2,775,671.00	\$437,065.00
Net Grand Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00



THIS PAGE INTENTIONALLY BLANK



Cafeteria Fund

Back of Tab

The **Cafeteria Fund** accounts for all of the cafeteria operations within the school division, including the preparation and serving of school breakfast and lunch. The Cafeteria budget was privatized (Aramark) in July 2014 and does not receive any contributions from the City of Salem. The majority of funding comes from the sales of breakfasts and lunches to students and staff, in addition to federal reimbursements for students qualifying for free and reduced lunches. The Cafeteria Fund revenue has a decrease of \$17,555 due in part to an anticipated decrease in participation, as well as, food cost increases due to desired increase in the quality of food served. The Healthy Hunger Free Kids Act of 2010 requires that school lunch prices be evaluated annually until the price charged for a full pay student reaches the difference in what the federal lunch program reimburses for a free lunch and what they reimburse for a full pay lunch. Meal prices will remain the same for FY22. The U. S. Department of Agriculture and Nutrition Services extended the program that will provide for no-cost meals for all students, regardless of income, for the 2021-22 school year. The chart below shows meal prices over the last five years.

Meal Prices:	FY17-18	FY18-19	FY19-20	FY20-21	FY21-22
Elementary Breakfast	1.25	1.25	1.25	1.25	1.25
Elementary Lunch*	2.40	2.50	2.60	2.70	2.70
Middle/High Breakfast	1.25	1.25	1.25	1.25	1.25
Middle/High Lunch*	2.60	2.70	2.80	2.90	2.90
Reduced Breakfast (set by Fed. Gov't)	0.30	0.30	0.30	0.30	0.30
Reduced Lunch (set by Fed. Gov't)	0.40	0.40	0.40	0.40	0.40
Adult Breakfast	1.55	1.55	1.55	2.30	2.30
Adult Lunch	3.25	3.25	3.25	3.85	3.85
Milk	0.50	0.50	0.50	0.50	0.50

* Federally mandated rate increases.



Salem City Schools

Cafeteria Fund Summary by Revenue Source and Expenditures by Object

FY 2021-22

	FY18 Actual	FY19 Actuals	FY20 Actuals	FY21 Budget	FY22 Budget	Increase (Decrease)	FY23 Forecast	FY24 Forecast	FY25 Forecast
Revenues:									
State	\$ 28,674	\$ 29,478	\$ 38,054	\$ 47,688	\$ 47,688	\$ -	\$ 47,688	\$ 47,688	\$ 47,688
Federal	1,016,458	1,094,177	1,361,400	940,140	922,587	(17,553)	931,813	941,131	950,542
Pupil, Adult & Other Sales	836,801	845,340	569,747	857,959	857,957	(2)	853,669	849,401	845,154
Other	29,886	8,018	12,858	9,887	9,887	-	9,887	9,887	9,887
Total revenues	1,911,819	1,977,013	1,982,059	1,855,674	1,838,119	(17,555)	1,843,057	1,848,107	1,853,271
Expenditures:									
Personnel	566,859	620,270	704,076	666,693	652,694	(13,999)	665,748	679,063	692,644
Benefits	207,322	192,335	147,849	248,329	249,011	682	253,991	259,071	264,252
Purchased Services	199,716	191,286	183,854	237,340	196,364	(40,976)	185,268	183,798	183,798
Internal Services	-	-	-	-	-	-	-	-	-
Other Charges	-	-	-	-	-	-	-	-	-
Food Products	727,701	727,030	744,011	638,590	657,534	18,944	642,534	629,534	616,541
Materials and Supplies	90,739	109,201	107,684	64,722	82,516	17,794	95,516	96,641	96,035
Joint Operations	-	-	-	-	-	-	-	-	-
Capital	-	1,898	8,345	-	-	-	-	-	-
Other Uses of Funds	-	-	-	-	-	-	-	-	-
Total expenditures	1,792,337	1,842,020	1,895,819	1,855,674	1,838,119	(17,555)	1,843,057	1,848,107	1,853,271
Revenues over expenditures	119,482	134,993	86,240	-	-	-	-	-	-
Fund balance at beginning of year	382,428	501,910	636,903	723,143	723,143	-	723,143	723,143	723,143
Fund balance at end of year	\$ 501,910	\$ 636,903	\$ 723,143	\$ 723,143	\$ 723,143	\$ -	\$ 723,143	\$ 723,143	\$ 723,143

Forecasted budgets are based on the following assumptions:

- Revenue based on no increase in state aid, 1% increase in federal aid, and 1/2% decrease in pupil sales from FY23 to FY25 due to declining enrollment.
- Expenditure estimates based on anticipated revenue collections.
- The projected years are not provided for budget planning purposes, but only as an estimate for future outlook.

Cafeteria Fund Budget

Budget Year 2022

G/L Account - Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2022 City Council/Board Approval	Difference Vs2021 Adopted Budget
Fund 33 - School Cafeteria Fund						
REVENUE						
Locations 111 - Salem High School						
Function 65 - Food Services						
Sub-Function 65 - Food Services						
Level 9 - District Wide						
Program 510 - School Food Services						
33-111-65-65-9-510-61118 - State School Lunch Program	4,011.13	4,241.34	4,241.09	7,868.00	7,868.00	.00
33-111-65-65-9-510-61351 - State School Breakfast Incentive Grant	3,355.32	4,009.98	2,829.09	3,932.00	3,932.00	.00
33-111-65-65-9-510-62360 - Natl School Lunch Program 10.555	149,474.44	146,289.25	102,743.47	300,044.00	305,403.00	5,359.00
33-111-65-65-9-510-62361 - Natl School Lunch Program 10.555 - CARES	.00	.00	7,969.30	.00	.00	.00
33-111-65-65-9-510-62390 - School Breakfast Program 10.553	47,216.10	45,334.57	30,721.45	.00	.00	.00
33-111-65-65-9-510-62391 - School Breakfast Program 10.553 - CARES	.00	.00	2,993.18	.00	.00	.00
33-111-65-65-9-510-62395 - Federal Aid - Commodities	31,521.28	34,280.16	39,920.48	.00	.00	.00
33-111-65-65-9-510-63020 - Sale Of Property/Equipment	802.39	.00	.00	.00	.00	.00
33-111-65-65-9-510-63030 - Sale of Breakfasts	8,041.22	9,746.08	7,068.89	13,460.00	13,953.00	493.00
33-111-65-65-9-510-63035 - Sale of Lunches	97,174.05	109,359.08	89,100.39	146,476.00	151,840.00	5,364.00
33-111-65-65-9-510-63036 - Sale - A La Carte	.00	.00	100,370.82	107,401.00	111,335.00	3,934.00
33-111-65-65-9-510-63037 - Sale - Adult	.00	.00	3,696.86	11,699.00	12,127.00	428.00
33-111-65-65-9-510-63038 - Sale - A La Carte & Adult	148,352.48	159,015.02	.00	.00	.00	.00
33-111-65-65-9-510-63040 - Rebate Income	477.75	149.98	757.50	300.00	300.00	.00
33-111-65-65-9-510-63045 - Catering/Special Events	13,644.37	7,213.77	3,167.20	5,087.00	5,087.00	.00
33-111-65-65-9-510-63050 - Miscellaneous Income	7,180.00	.00	.00	.00	.00	.00
33-111-65-65-9-510-63801 - Interest Income	696.09	868.22	1,385.62	500.00	500.00	.00
Program 510 - School Food Services Totals	\$511,946.62	\$520,507.45	\$396,965.34	\$596,767.00	\$612,345.00	\$15,578.00
Level 9 - District Wide Totals	\$511,946.62	\$520,507.45	\$396,965.34	\$596,767.00	\$612,345.00	\$15,578.00
Sub-Function 65 - Food Services Totals	\$511,946.62	\$520,507.45	\$396,965.34	\$596,767.00	\$612,345.00	\$15,578.00
Function 65 - Food Services Totals	\$511,946.62	\$520,507.45	\$396,965.34	\$596,767.00	\$612,345.00	\$15,578.00
Locations 111 - Salem High School Totals	\$511,946.62	\$520,507.45	\$396,965.34	\$596,767.00	\$612,345.00	\$15,578.00

Cafeteria Fund Budget

Budget Year 2022

G/L Account - Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2022 City Council/Board Approval	Difference Vs2021 Adopted Budget
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						
33-112-65-65-9-510-61118 - State School Lunch Program	4,166.79	4,313.44	4,770.51	7,868.00	7,868.00	.00
33-112-65-65-9-510-61351 - State School Breakfast Incentive Grant	2,097.07	2,506.24	3,615.04	3,932.00	3,932.00	.00
33-112-65-65-9-510-61352 - Breakfast After the Bell 240434	.00	.00	1,153.75	.00	.00	.00
33-112-65-65-9-510-62360 - Natl School Lunch Program 10.555	154,547.59	176,425.09	124,488.64	216,335.00	221,156.00	4,821.00
33-112-65-65-9-510-62361 - Natl School Lunch Program 10.555 - CARES	.00	.00	9,908.87	.00	.00	.00
33-112-65-65-9-510-62390 - School Breakfast Program 10.553	27,033.04	48,129.99	23,806.84	.00	.00	.00
33-112-65-65-9-510-62391 - School Breakfast Program 10.553 - CARES	.00	.00	2,264.73	.00	.00	.00
33-112-65-65-9-510-62395 - Federal Aid - Commodities	24,569.68	29,584.15	34,854.96	.00	.00	.00
33-112-65-65-9-510-62397 - Summer Food Service Program 10.559	19,301.34	20,300.92	21,895.47	25,368.00	25,368.00	.00
33-112-65-65-9-510-62398 - Summer Food Service Program 10.559 - CARES	.00	.00	98,278.04	.00	.00	.00
33-112-65-65-9-510-63020 - Sale Of Property/Equipment	1,293.93	.00	.00	.00	.00	.00
33-112-65-65-9-510-63030 - Sale of Breakfasts	4,137.93	8,369.02	3,039.89	9,801.00	10,200.00	399.00
33-112-65-65-9-510-63035 - Sale of Lunches	105,718.46	97,116.96	76,118.88	106,655.00	111,006.00	4,351.00
33-112-65-65-9-510-63036 - Sale - A La Carte	.00	.00	48,614.65	78,203.00	81,394.00	3,191.00
33-112-65-65-9-510-63037 - Sale - Adult	.00	.00	4,025.01	8,518.00	8,866.00	348.00
33-112-65-65-9-510-63038 - Sale - A La Carte & Adult	101,821.54	77,064.79	.00	.00	.00	.00
33-112-65-65-9-510-63040 - Rebate Income	477.69	149.98	757.48	300.00	300.00	.00
33-112-65-65-9-510-63050 - Miscellaneous Income	12,942.79	.00	.00	.00	.00	.00
33-112-65-65-9-510-63801 - Interest Income	696.09	868.22	1,385.62	500.00	500.00	.00
Program 510 - School Food Services Totals	\$458,803.94	\$464,828.80	\$458,978.38	\$457,480.00	\$470,590.00	\$13,110.00
Level 9 - District Wide Totals	\$458,803.94	\$464,828.80	\$458,978.38	\$457,480.00	\$470,590.00	\$13,110.00
Sub-Function 65 - Food Services Totals	\$458,803.94	\$464,828.80	\$458,978.38	\$457,480.00	\$470,590.00	\$13,110.00
Function 65 - Food Services Totals	\$458,803.94	\$464,828.80	\$458,978.38	\$457,480.00	\$470,590.00	\$13,110.00
Locations 112 - Andrew Lewis Middle School Totals	\$458,803.94	\$464,828.80	\$458,978.38	\$457,480.00	\$470,590.00	\$13,110.00

Cafeteria Fund Budget

Budget Year 2022

G/L Account - Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2022 City Council/Board Approval	Difference Vs2021 Adopted Budget
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						
33-113-65-65-9-510-61118 - State School Lunch Program	2,773.94	2,688.39	2,701.37	4,059.00	4,059.00	.00
33-113-65-65-9-510-61351 - State School Breakfast Incentive Grant	838.81	1,002.54	3,143.47	1,963.00	1,963.00	.00
33-113-65-65-9-510-61352 - Breakfast After the Bell 240434	1,193.20	1,036.65	913.90	.00	.00	.00
33-113-65-65-9-510-62360 - Natl School Lunch Program 10.555	117,593.17	122,521.02	72,226.90	100,455.00	101,930.00	1,475.00
33-113-65-65-9-510-62361 - Natl School Lunch Program 10.555 - CARES	.00	.00	5,909.48	.00	.00	.00
33-113-65-65-9-510-62390 - School Breakfast Program 10.553	44,628.70	50,992.30	29,772.27	.00	.00	.00
33-113-65-65-9-510-62391 - School Breakfast Program 10.553 - CARES	.00	.00	2,240.90	.00	.00	.00
33-113-65-65-9-510-62395 - Federal Aid - Commodities	16,213.72	15,591.52	17,246.09	.00	.00	.00
33-113-65-65-9-510-62397 - Summer Food Service Program 10.559	.00	.00	520.13	.00	.00	.00
33-113-65-65-9-510-62398 - Summer Food Service Program 10.559 - CARES	.00	.00	116,933.65	.00	.00	.00
33-113-65-65-9-510-63020 - Sale Of Property/Equipment	498.96	1,403.00	.00	.00	.00	.00
33-113-65-65-9-510-63030 - Sale of Breakfasts	5,952.66	7,222.41	4,819.29	4,569.00	4,721.00	152.00
33-113-65-65-9-510-63035 - Sale of Lunches	42,727.98	42,750.89	29,508.82	49,718.00	51,372.00	1,654.00
33-113-65-65-9-510-63036 - Sale - A La Carte	.00	.00	12,390.24	36,455.00	37,668.00	1,213.00
33-113-65-65-9-510-63037 - Sale - Adult	.00	.00	1,436.28	3,971.00	4,103.00	132.00
33-113-65-65-9-510-63038 - Sale - A La Carte & Adult	24,510.18	21,443.11	.00	.00	.00	.00
33-113-65-65-9-510-63040 - Rebate Income	477.69	149.98	757.48	300.00	300.00	.00
33-113-65-65-9-510-63045 - Catering/Special Events	124.99	15.29	216.49	.00	.00	.00
33-113-65-65-9-510-63050 - Miscellaneous Income	124.99	.00	.00	.00	.00	.00
33-113-65-65-9-510-63801 - Interest Income	696.09	868.22	1,385.62	500.00	500.00	.00
Program 510 - School Food Services Totals	\$258,355.08	\$267,685.32	\$302,122.38	\$201,990.00	\$206,616.00	\$4,626.00
Level 9 - District Wide Totals	\$258,355.08	\$267,685.32	\$302,122.38	\$201,990.00	\$206,616.00	\$4,626.00
Sub-Function 65 - Food Services Totals	\$258,355.08	\$267,685.32	\$302,122.38	\$201,990.00	\$206,616.00	\$4,626.00
Function 65 - Food Services Totals	\$258,355.08	\$267,685.32	\$302,122.38	\$201,990.00	\$206,616.00	\$4,626.00
Locations 113 - Carver Elementary Totals	\$258,355.08	\$267,685.32	\$302,122.38	\$201,990.00	\$206,616.00	\$4,626.00

Cafeteria Fund Budget

Budget Year 2022

G/L Account - Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2022 City Council/Board Approval	Difference Vs2021 Adopted Budget
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						
33-114-65-65-9-510-61118 - State School Lunch Program	2,152.86	2,323.17	2,212.49	4,059.00	4,059.00	.00
33-114-65-65-9-510-61351 - State School Breakfast Incentive Grant	671.02	802.01	1,414.60	1,963.00	1,963.00	.00
33-114-65-65-9-510-62360 - Natl School Lunch Program 10.555	70,257.98	69,326.72	42,047.02	108,532.00	92,788.00	(15,744.00)
33-114-65-65-9-510-62361 - Natl School Lunch Program 10.555 - CARES	.00	.00	3,741.59	.00	.00	.00
33-114-65-65-9-510-62390 - School Breakfast Program 10.553	18,981.70	19,866.07	13,728.27	.00	.00	.00
33-114-65-65-9-510-62391 - School Breakfast Program 10.553 - CARES	.00	.00	1,190.91	.00	.00	.00
33-114-65-65-9-510-62395 - Federal Aid - Commodities	13,040.51	13,129.31	9,722.45	.00	.00	.00
33-114-65-65-9-510-62398 - Summer Food Service Program 10.559 - CARES	.00	.00	124,897.18	.00	.00	.00
33-114-65-65-9-510-63030 - Sale of Breakfasts	4,341.91	3,867.49	4,105.08	4,922.00	4,313.00	(609.00)
33-114-65-65-9-510-63035 - Sale of Lunches	64,017.77	61,714.55	44,280.90	53,561.00	46,942.00	(6,619.00)
33-114-65-65-9-510-63036 - Sale - A La Carte	.00	.00	530.75	39,272.00	34,419.00	(4,853.00)
33-114-65-65-9-510-63037 - Sale - Adult	.00	.00	19,041.25	4,278.00	3,749.00	(529.00)
33-114-65-65-9-510-63038 - Sale - A La Carte & Adult	36,147.99	30,720.05	.00	.00	.00	.00
33-114-65-65-9-510-63040 - Rebate Income	477.69	149.96	757.48	300.00	300.00	.00
33-114-65-65-9-510-63801 - Interest Income	696.08	868.21	1,385.61	500.00	500.00	.00
Program 510 - School Food Services Totals	\$210,785.51	\$202,767.54	\$269,055.58	\$217,387.00	\$189,033.00	(\$28,354.00)
Level 9 - District Wide Totals	\$210,785.51	\$202,767.54	\$269,055.58	\$217,387.00	\$189,033.00	(\$28,354.00)
Sub-Function 65 - Food Services Totals	\$210,785.51	\$202,767.54	\$269,055.58	\$217,387.00	\$189,033.00	(\$28,354.00)
Function 65 - Food Services Totals	\$210,785.51	\$202,767.54	\$269,055.58	\$217,387.00	\$189,033.00	(\$28,354.00)
Locations 114 - West Salem Elementary Totals	\$210,785.51	\$202,767.54	\$269,055.58	\$217,387.00	\$189,033.00	(\$28,354.00)
Locations 115 - South Salem Elementary						
Function 65 - Food Services						
Sub-Function 65 - Food Services						
Level 9 - District Wide						
Program 510 - School Food Services						
33-115-65-65-9-510-61118 - State School Lunch Program	2,130.66	2,209.91	2,231.46	4,059.00	4,059.00	.00

Cafeteria Fund Budget

Budget Year 2022

G/L Account - Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2022 City Council/Board Approval	Difference Vs2021 Adopted Budget
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						
33-115-65-65-9-510-61351 - State School Breakfast Incentive Grant	671.02	802.01	1,414.60	1,963.00	1,963.00	.00
33-115-65-65-9-510-62360 - Natl School Lunch Program 10.555	74,819.91	73,946.34	44,157.42	94,091.00	85,624.00	(8,467.00)
33-115-65-65-9-510-62361 - Natl School Lunch Program 10.555 - CARES	.00	.00	3,431.07	.00	.00	.00
33-115-65-65-9-510-62390 - School Breakfast Program 10.553	18,491.50	20,594.46	10,916.97	.00	.00	.00
33-115-65-65-9-510-62391 - School Breakfast Program 10.553 - CARES	.00	.00	999.05	.00	.00	.00
33-115-65-65-9-510-62395 - Federal Aid - Commodities	14,084.79	13,660.11	15,287.63	.00	.00	.00
33-115-65-65-9-510-62397 - Summer Food Service Program 10.559	.00	.00	520.13	.00	.00	.00
33-115-65-65-9-510-62398 - Summer Food Service Program 10.559 - CARES	.00	.00	130,132.25	.00	.00	.00
33-115-65-65-9-510-63030 - Sale of Breakfasts	7,248.66	7,928.85	3,594.50	4,290.00	3,994.00	(296.00)
33-115-65-65-9-510-63035 - Sale of Lunches	53,341.28	75,813.80	39,452.72	46,691.00	43,469.00	(3,222.00)
33-115-65-65-9-510-63036 - Sale - A La Carte	.00	.00	18,991.74	34,235.00	31,873.00	(2,362.00)
33-115-65-65-9-510-63037 - Sale - Adult	.00	.00	1,657.73	3,729.00	3,472.00	(257.00)
33-115-65-65-9-510-63038 - Sale - A La Carte & Adult	36,540.33	53,529.15	.00	.00	.00	.00
33-115-65-65-9-510-63040 - Rebate Income	477.69	149.98	757.48	300.00	300.00	.00
33-115-65-65-9-510-63801 - Interest Income	696.08	868.21	1,385.61	500.00	500.00	.00
Program 510 - School Food Services Totals	\$208,501.92	\$249,502.82	\$274,930.36	\$189,858.00	\$175,254.00	(\$14,604.00)
Level 9 - District Wide Totals	\$208,501.92	\$249,502.82	\$274,930.36	\$189,858.00	\$175,254.00	(\$14,604.00)
Sub-Function 65 - Food Services Totals	\$208,501.92	\$249,502.82	\$274,930.36	\$189,858.00	\$175,254.00	(\$14,604.00)
Function 65 - Food Services Totals	\$208,501.92	\$249,502.82	\$274,930.36	\$189,858.00	\$175,254.00	(\$14,604.00)
Locations 115 - South Salem Elementary Totals	\$208,501.92	\$249,502.82	\$274,930.36	\$189,858.00	\$175,254.00	(\$14,604.00)
Locations 116 - East Salem Elementary						
Function 65 - Food Services						
Sub-Function 65 - Food Services						
Level 9 - District Wide						
Program 510 - School Food Services						
33-116-65-65-9-510-61118 - State School Lunch Program	2,526.66	2,640.52	2,695.72	4,059.00	4,059.00	.00

Cafeteria Fund Budget

Budget Year 2022

G/L Account - Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2022 City Council/Board Approval	Difference Vs2021 Adopted Budget
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						
33-116-65-65-9-510-61351 - State School Breakfast Incentive Grant	754.92	902.22	3,300.66	1,963.00	1,963.00	.00
33-116-65-65-9-510-61352 - Breakfast After the Bell 240434	1,330.80	.00	1,416.10	.00	.00	.00
33-116-65-65-9-510-62360 - Natl School Lunch Program 10.555	111,512.52	122,661.49	85,104.87	95,315.00	90,318.00	(4,997.00)
33-116-65-65-9-510-62361 - Natl School Lunch Program 10.555 - CARES	.00	.00	6,830.74	.00	.00	.00
33-116-65-65-9-510-62390 - School Breakfast Program 10.553	45,998.16	54,355.97	36,768.77	.00	.00	.00
33-116-65-65-9-510-62391 - School Breakfast Program 10.553 - CARES	.00	.00	2,832.27	.00	.00	.00
33-116-65-65-9-510-62395 - Federal Aid - Commodities	17,171.80	17,187.49	14,591.36	.00	.00	.00
33-116-65-65-9-510-62398 - Summer Food Service Program 10.559 - CARES	.00	.00	69,805.09	.00	.00	.00
33-116-65-65-9-510-63020 - Sale Of Property/Equipment	.00	505.89	.00	.00	.00	.00
33-116-65-65-9-510-63030 - Sale of Breakfasts	9,328.54	8,581.63	7,500.28	4,344.00	4,203.00	(141.00)
33-116-65-65-9-510-63035 - Sale of Lunches	46,200.26	41,065.85	32,232.09	47,273.00	45,744.00	(1,529.00)
33-116-65-65-9-510-63036 - Sale - A La Carte	.00	.00	11,702.46	34,662.00	33,541.00	(1,121.00)
33-116-65-65-9-510-63037 - Sale - Adult	.00	.00	3,083.48	3,776.00	3,653.00	(123.00)
33-116-65-65-9-510-63038 - Sale - A La Carte & Adult	27,428.25	22,802.29	.00	.00	.00	.00
33-116-65-65-9-510-63040 - Rebate Income	477.69	149.98	757.48	300.00	300.00	.00
33-116-65-65-9-510-63801 - Interest Income	696.09	868.23	1,385.64	500.00	500.00	.00
Program 510 - School Food Services Totals	\$263,425.69	\$271,721.56	\$280,007.01	\$192,192.00	\$184,281.00	(\$7,911.00)
Level 9 - District Wide Totals	\$263,425.69	\$271,721.56	\$280,007.01	\$192,192.00	\$184,281.00	(\$7,911.00)
Sub-Function 65 - Food Services Totals	\$263,425.69	\$271,721.56	\$280,007.01	\$192,192.00	\$184,281.00	(\$7,911.00)
Function 65 - Food Services Totals	\$263,425.69	\$271,721.56	\$280,007.01	\$192,192.00	\$184,281.00	(\$7,911.00)
Locations 116 - East Salem Elementary Totals	\$263,425.69	\$271,721.56	\$280,007.01	\$192,192.00	\$184,281.00	(\$7,911.00)
REVENUE TOTALS	\$1,911,818.76	\$1,977,013.49	\$1,982,059.05	\$1,855,674.00	\$1,838,119.00	(\$17,555.00)

Cafeteria Fund Budget

Budget Year 2022

G/L Account - Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2022 City Council/Board Approval	Difference Vs2021 Adopted Budget
Fund 33 - School Cafeteria Fund						
EXPENSE						
Locations 111 - Salem High School						
Function 65 - Food Services						
Sub-Function 65 - Food Services						
Level 9 - District Wide						
Program 510 - School Food Services						
33-111-65-65-9-510-71192 - Compensation-Cafeteria	147,680.13	165,816.77	180,917.61	246,700.00	237,875.00	(8,825.00)
33-111-65-65-9-510-71200 - Compensation-OT	5,106.52	5,017.54	5,549.01	3,000.00	3,000.00	.00
33-111-65-65-9-510-71520 - Compensation-Substitutes	19.77	2,660.67	1,485.68	2,277.00	2,360.00	83.00
33-111-65-65-9-510-72100 - FICA	10,912.54	13,652.66	14,231.29	46,625.00	46,958.00	333.00
33-111-65-65-9-510-72210 - VRS Pension Contribution	9,170.44	8,286.62	7,815.58	7,625.00	7,377.00	(248.00)
33-111-65-65-9-510-72300 - Group Health and Dental Insurance	40,783.50	41,170.00	36,718.60	43,526.00	44,775.00	1,249.00
33-111-65-65-9-510-72400 - VRS Group Life Insurance	1,137.00	1,061.50	1,010.26	1,297.00	881.00	(416.00)
33-111-65-65-9-510-72750 - VRS Retiree Health Care Credit	754.56	658.06	645.80	682.00	610.00	(72.00)
33-111-65-65-9-510-72800 - Termination Pay for Vac/Sick Leave	.00	.00	3,580.00	.00	.00	.00
33-111-65-65-9-510-73020 - Commodity Storage Services	.00	1,773.60	2,410.29	1,000.00	1,000.00	.00
33-111-65-65-9-510-73037 - Contractual Services - Other	29,361.53	29,468.46	19,473.67	30,898.00	39,271.00	8,373.00
33-111-65-65-9-510-73178 - Repair/Maint - POS Terminals	5,489.06	2,432.55	6,641.77	4,804.00	5,083.00	279.00
33-111-65-65-9-510-73180 - Repair/Maint - Other Contracted	4,333.44	7,623.96	11,081.24	30,761.00	20,301.00	(10,460.00)
33-111-65-65-9-510-73195 - Safety and OSHA Training	.00	.00	122.72	.00	.00	.00
33-111-65-65-9-510-76088 - Special Events Costs	.00	.00	.00	3,000.00	3,000.00	.00
33-111-65-65-9-510-76110 - Supplies - Operational	23,586.19	22,272.36	19,345.96	17,918.00	24,448.00	6,530.00
33-111-65-65-9-510-76120 - Food Products	193,749.10	201,913.32	225,181.06	207,690.00	221,684.00	13,994.00
33-111-65-65-9-510-76550 - Uniforms	1,571.64	1,709.38	1,273.70	2,155.00	2,360.00	205.00
Program 510 - School Food Services Totals	\$473,655.42	\$505,517.45	\$537,484.24	\$649,958.00	\$660,983.00	\$11,025.00
Level 9 - District Wide Totals	\$473,655.42	\$505,517.45	\$537,484.24	\$649,958.00	\$660,983.00	\$11,025.00
Sub-Function 65 - Food Services Totals	\$473,655.42	\$505,517.45	\$537,484.24	\$649,958.00	\$660,983.00	\$11,025.00
Function 65 - Food Services Totals	\$473,655.42	\$505,517.45	\$537,484.24	\$649,958.00	\$660,983.00	\$11,025.00
Locations 111 - Salem High School Totals	\$473,655.42	\$505,517.45	\$537,484.24	\$649,958.00	\$660,983.00	\$11,025.00
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	126,951.43	120,913.37	136,024.34	140,143.00	145,149.00	5,006.00

Cafeteria Fund Budget

Budget Year 2022

G/L Account - Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2022 City Council/Board Approval	Difference Vs2021 Adopted Budget
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						
33-112-65-65-9-510-71200 - Compensation-OT	1,923.42	603.01	899.04	2,000.00	2,000.00	.00
33-112-65-65-9-510-71520 - Compensation-Substitutes	1,336.46	5,805.36	.00	1,658.00	1,725.00	67.00
33-112-65-65-9-510-72100 - FICA	10,862.11	11,069.86	11,865.74	30,915.00	32,115.00	1,200.00
33-112-65-65-9-510-72210 - VRS Pension Contribution	6,512.94	3,448.88	1,886.38	1,662.00	1,681.00	19.00
33-112-65-65-9-510-72300 - Group Health and Dental Insurance	32,307.63	21,379.39	11,114.03	15,099.00	15,532.00	433.00
33-112-65-65-9-510-72400 - VRS Group Life Insurance	537.80	298.63	211.80	442.00	228.00	(214.00)
33-112-65-65-9-510-72600 - Unemployment Compensation	.00	.00	133.45	.00	.00	.00
33-112-65-65-9-510-72750 - VRS Retiree Health Care Credit	408.33	177.83	95.40	107.00	112.00	5.00
33-112-65-65-9-510-73020 - Commodity Storage Services	.00	1,783.34	2,837.43	1,000.00	1,000.00	.00
33-112-65-65-9-510-73037 - Contractual Services - Other	28,528.00	29,786.14	19,152.11	22,498.00	28,710.00	6,212.00
33-112-65-65-9-510-73178 - Repair/Maint - POS Terminals	5,488.97	2,637.72	4,212.53	3,498.00	3,716.00	218.00
33-112-65-65-9-510-73180 - Repair/Maint - Other Contracted	9,585.64	6,829.95	3,690.73	24,761.00	14,301.00	(10,460.00)
33-112-65-65-9-510-76110 - Supplies - Operational	21,417.78	28,150.66	19,230.90	13,047.00	17,874.00	4,827.00
33-112-65-65-9-510-76120 - Food Products	157,924.73	174,253.44	197,127.90	151,228.00	162,067.00	10,839.00
33-112-65-65-9-510-76550 - Uniforms	1,134.35	1,248.99	2,528.21	1,569.00	1,725.00	156.00
Program 510 - School Food Services Totals	\$404,919.59	\$408,386.57	\$411,009.99	\$409,627.00	\$427,935.00	\$18,308.00
Level 9 - District Wide Totals	\$404,919.59	\$408,386.57	\$411,009.99	\$409,627.00	\$427,935.00	\$18,308.00
Sub-Function 65 - Food Services Totals	\$404,919.59	\$408,386.57	\$411,009.99	\$409,627.00	\$427,935.00	\$18,308.00
Function 65 - Food Services Totals	\$404,919.59	\$408,386.57	\$411,009.99	\$409,627.00	\$427,935.00	\$18,308.00
Locations 112 - Andrew Lewis Middle School Totals	\$404,919.59	\$408,386.57	\$411,009.99	\$409,627.00	\$427,935.00	\$18,308.00
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	66,230.19	67,330.77	93,959.60	62,215.00	63,995.00	1,780.00
33-113-65-65-9-510-71200 - Compensation-OT	444.90	627.62	771.39	1,500.00	1,500.00	.00
33-113-65-65-9-510-71520 - Compensation-Substitutes	4,276.37	3,511.32	.00	773.00	798.00	25.00

Cafeteria Fund Budget

Budget Year 2022

G/L Account - Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2022 City Council/Board Approval	Difference Vs2021 Adopted Budget
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						
33-113-65-65-9-510-72100 - FICA	6,213.48	7,006.82	7,507.89	14,216.00	14,663.00	447.00
33-113-65-65-9-510-72210 - VRS Pension Contribution	2,558.92	1,756.14	1,289.78	1,290.00	1,290.00	.00
33-113-65-65-9-510-72300 - Group Health and Dental Insurance	14,013.24	8,764.31	4,978.35	7,283.00	7,492.00	209.00
33-113-65-65-9-510-72400 - VRS Group Life Insurance	181.80	.00	.00	.00	.00	.00
33-113-65-65-9-510-72750 - VRS Retiree Health Care Credit	95.76	.00	.00	.00	.00	.00
33-113-65-65-9-510-72800 - Termination Pay for Vac/Sick Leave	.00	880.00	.00	.00	.00	.00
33-113-65-65-9-510-73020 - Commodity Storage Services	.00	1,500.53	2,072.31	500.00	500.00	.00
33-113-65-65-9-510-73037 - Contractual Services - Other	18,996.13	18,175.86	19,394.29	10,488.00	13,287.00	2,799.00
33-113-65-65-9-510-73178 - Repair/Maint - POS Terminals	1,702.97	1,833.55	3,247.55	1,631.00	1,720.00	89.00
33-113-65-65-9-510-73180 - Repair/Maint - Other Contracted	14,509.00	12,754.05	5,799.98	21,761.00	11,301.00	(10,460.00)
33-113-65-65-9-510-76110 - Supplies - Operational	12,418.23	17,621.81	15,794.57	6,083.00	8,272.00	2,189.00
33-113-65-65-9-510-76120 - Food Products	100,548.92	91,835.51	97,800.82	70,496.00	75,002.00	4,506.00
33-113-65-65-9-510-76550 - Uniforms	538.29	667.12	1,264.87	731.00	798.00	67.00
33-113-65-65-9-510-78020 - Furniture & Equipment >\$5,000	.00	1,897.61	.00	.00	.00	.00
Program 510 - School Food Services Totals	\$242,728.20	\$236,163.02	\$253,881.40	\$198,967.00	\$200,618.00	\$1,651.00
Level 9 - District Wide Totals	\$242,728.20	\$236,163.02	\$253,881.40	\$198,967.00	\$200,618.00	\$1,651.00
Sub-Function 65 - Food Services Totals	\$242,728.20	\$236,163.02	\$253,881.40	\$198,967.00	\$200,618.00	\$1,651.00
Function 65 - Food Services Totals	\$242,728.20	\$236,163.02	\$253,881.40	\$198,967.00	\$200,618.00	\$1,651.00
Locations 113 - Carver Elementary Totals	\$242,728.20	\$236,163.02	\$253,881.40	\$198,967.00	\$200,618.00	\$1,651.00
Locations 114 - West Salem Elementary						
Function 65 - Food Services						
Sub-Function 65 - Food Services						
Level 9 - District Wide						
Program 510 - School Food Services						
33-114-65-65-9-510-71192 - Compensation-Cafeteria	70,756.78	82,994.84	88,963.43	66,350.00	59,227.00	(7,123.00)
33-114-65-65-9-510-71200 - Compensation-OT	803.81	1,403.95	1,371.23	1,500.00	1,500.00	.00
33-114-65-65-9-510-71520 - Compensation-Substitutes	362.61	3,884.32	.00	832.00	730.00	(102.00)
33-114-65-65-9-510-72100 - FICA	5,487.98	7,656.31	6,922.52	15,255.00	13,466.00	(1,789.00)

Cafeteria Fund Budget

Budget Year 2022

G/L Account - Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2022 City Council/Board Approval	Difference Vs2021 Adopted Budget
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						
33-114-65-65-9-510-72210 - VRS Pension Contribution	5,823.76	5,562.94	1,289.78	1,290.00	1,291.00	1.00
33-114-65-65-9-510-72300 - Group Health and Dental Insurance	14,826.47	11,228.91	2,159.02	7,283.00	7,492.00	209.00
33-114-65-65-9-510-72400 - VRS Group Life Insurance	310.32	318.00	.00	.00	.00	.00
33-114-65-65-9-510-72750 - VRS Retiree Health Care Credit	291.36	291.30	.00	.00	.00	.00
33-114-65-65-9-510-72800 - Termination Pay for Vac/Sick Leave	.00	4,430.00	.00	.00	.00	.00
33-114-65-65-9-510-73020 - Commodity Storage Services	.00	1,206.49	1,640.76	500.00	500.00	.00
33-114-65-65-9-510-73037 - Contractual Services - Other	19,039.67	15,372.14	19,312.21	11,298.00	12,141.00	843.00
33-114-65-65-9-510-73178 - Repair/Maint - POS Terminals	1,702.97	1,833.55	3,247.55	1,757.00	1,571.00	(186.00)
33-114-65-65-9-510-73180 - Repair/Maint - Other Contracted	3,430.31	5,604.24	3,915.58	14,761.00	4,301.00	(10,460.00)
33-114-65-65-9-510-76110 - Supplies - Operational	7,555.84	8,891.54	10,277.64	6,552.00	7,558.00	1,006.00
33-114-65-65-9-510-76120 - Food Products	81,866.63	77,332.88	54,841.80	75,944.00	68,533.00	(7,411.00)
33-114-65-65-9-510-76550 - Uniforms	588.83	680.32	1,272.54	788.00	730.00	(58.00)
33-114-65-65-9-510-78020 - Furniture & Equipment >\$5,000	.00	.00	8,345.00	.00	.00	.00
Program 510 - School Food Services Totals	\$212,847.34	\$228,691.73	\$203,559.06	\$204,110.00	\$179,040.00	(\$25,070.00)
Level 9 - District Wide Totals	\$212,847.34	\$228,691.73	\$203,559.06	\$204,110.00	\$179,040.00	(\$25,070.00)
Sub-Function 65 - Food Services Totals	\$212,847.34	\$228,691.73	\$203,559.06	\$204,110.00	\$179,040.00	(\$25,070.00)
Function 65 - Food Services Totals	\$212,847.34	\$228,691.73	\$203,559.06	\$204,110.00	\$179,040.00	(\$25,070.00)
Locations 114 - West Salem Elementary Totals	\$212,847.34	\$228,691.73	\$203,559.06	\$204,110.00	\$179,040.00	(\$25,070.00)
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	70,558.24	83,067.79	98,221.79	73,201.00	70,010.00	(3,191.00)
33-115-65-65-9-510-71200 - Compensation-OT	.00	968.10	771.39	2,000.00	2,000.00	.00
33-115-65-65-9-510-71520 - Compensation-Substitutes	918.17	2,891.66	36.06	726.00	676.00	(50.00)
33-115-65-65-9-510-72100 - FICA	6,561.48	8,151.76	5,955.75	14,526.00	13,677.00	(849.00)
33-115-65-65-9-510-72210 - VRS Pension Contribution	2,734.92	2,240.44	1,800.08	1,608.00	1,624.00	16.00

Cafeteria Fund Budget

Budget Year 2022

G/L Account - Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2022 City Council/Board Approval	Difference Vs2021 Adopted Budget
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						
33-115-65-65-9-510-72300 - Group Health and Dental Insurance	15,873.47	14,990.33	11,921.31	15,099.00	15,532.00	433.00
33-115-65-65-9-510-72400 - VRS Group Life Insurance	350.05	171.90	181.20	176.00	195.00	19.00
33-115-65-65-9-510-72600 - Unemployment Compensation	.00	1,429.00	171.72	.00	.00	.00
33-115-65-65-9-510-72750 - VRS Retiree Health Care Credit	123.72	77.40	81.60	91.00	96.00	5.00
33-115-65-65-9-510-73020 - Commodity Storage Services	.00	1,190.14	1,898.40	500.00	500.00	.00
33-115-65-65-9-510-73037 - Contractual Services - Other	17,343.46	15,814.12	19,278.11	9,849.00	11,242.00	1,393.00
33-115-65-65-9-510-73178 - Repair/Maint - POS Terminals	1,889.97	2,026.55	3,440.55	1,531.00	1,455.00	(76.00)
33-115-65-65-9-510-73180 - Repair/Maint - Other Contracted	4,718.46	3,048.23	4,564.25	14,761.00	4,301.00	(10,460.00)
33-115-65-65-9-510-76110 - Supplies - Operational	9,220.20	12,464.76	14,104.81	5,712.00	6,999.00	1,287.00
33-115-65-65-9-510-76120 - Food Products	87,642.84	80,459.38	86,753.69	66,203.00	63,463.00	(2,740.00)
33-115-65-65-9-510-76550 - Uniforms	650.23	1,159.06	1,269.27	687.00	676.00	(11.00)
Program 510 - School Food Services Totals	\$218,585.21	\$230,150.62	\$250,449.98	\$206,670.00	\$192,446.00	(\$14,224.00)
Level 9 - District Wide Totals	\$218,585.21	\$230,150.62	\$250,449.98	\$206,670.00	\$192,446.00	(\$14,224.00)
Sub-Function 65 - Food Services Totals	\$218,585.21	\$230,150.62	\$250,449.98	\$206,670.00	\$192,446.00	(\$14,224.00)
Function 65 - Food Services Totals	\$218,585.21	\$230,150.62	\$250,449.98	\$206,670.00	\$192,446.00	(\$14,224.00)
Locations 115 - South Salem Elementary Totals	\$218,585.21	\$230,150.62	\$250,449.98	\$206,670.00	\$192,446.00	(\$14,224.00)
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	68,967.04	69,337.94	94,334.35	59,583.00	57,938.00	(1,645.00)
33-116-65-65-9-510-71200 - Compensation-OT	59.62	774.13	771.39	1,500.00	1,500.00	.00
33-116-65-65-9-510-71520 - Compensation-Substitutes	464.67	2,660.67	.00	735.00	711.00	(24.00)
33-116-65-65-9-510-72100 - FICA	6,631.63	6,988.42	7,573.84	13,555.00	13,142.00	(413.00)
33-116-65-65-9-510-72210 - VRS Pension Contribution	1,958.20	1,756.14	1,289.78	1,290.00	1,290.00	.00
33-116-65-65-9-510-72300 - Group Health and Dental Insurance	9,898.36	7,431.27	5,417.81	7,283.00	7,492.00	209.00
33-116-65-65-9-510-72400 - VRS Group Life Insurance	.00	.00	.00	72.00	.00	(72.00)

Cafeteria Fund Budget

Budget Year 2022

G/L Account - Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2022 City Council/Board Approval	Difference Vs2021 Adopted Budget
Fund 33 - School Cafeteria Fund						
EXPENSE						
Locations 116 - East Salem Elementary						
Function 65 - Food Services						
Sub-Function 65 - Food Services						
Level 9 - District Wide						
Program 510 - School Food Services						
33-116-65-65-9-510-72750 - VRS Retiree Health Care Credit	.00	.00	.00	32.00	.00	(32.00)
33-116-65-65-9-510-73020 - Commodity Storage Services	.00	1,218.44	1,810.26	500.00	500.00	.00
33-116-65-65-9-510-73037 - Contractual Services - Other	20,672.99	20,537.44	19,316.78	9,972.00	11,831.00	1,859.00
33-116-65-65-9-510-73178 - Repair/Maint - POS Terminals	1,702.97	1,833.55	3,247.55	1,550.00	1,531.00	(19.00)
33-116-65-65-9-510-73180 - Repair/Maint - Other Contracted	11,220.48	5,001.08	2,045.02	16,761.00	6,301.00	(10,460.00)
33-116-65-65-9-510-76110 - Supplies - Operational	11,143.28	13,553.18	20,052.48	5,785.00	7,365.00	1,580.00
33-116-65-65-9-510-76120 - Food Products	105,968.47	101,235.91	82,306.07	67,029.00	66,785.00	(244.00)
33-116-65-65-9-510-76550 - Uniforms	914.00	782.60	1,269.28	695.00	711.00	16.00
Program 510 - School Food Services Totals	\$239,601.71	\$233,110.77	\$239,434.61	\$186,342.00	\$177,097.00	(\$9,245.00)
Level 9 - District Wide Totals	\$239,601.71	\$233,110.77	\$239,434.61	\$186,342.00	\$177,097.00	(\$9,245.00)
Sub-Function 65 - Food Services Totals	\$239,601.71	\$233,110.77	\$239,434.61	\$186,342.00	\$177,097.00	(\$9,245.00)
Function 65 - Food Services Totals	\$239,601.71	\$233,110.77	\$239,434.61	\$186,342.00	\$177,097.00	(\$9,245.00)
Locations 116 - East Salem Elementary Totals	\$239,601.71	\$233,110.77	\$239,434.61	\$186,342.00	\$177,097.00	(\$9,245.00)
EXPENSE TOTALS	\$1,792,337.47	\$1,842,020.16	\$1,895,819.28	\$1,855,674.00	\$1,838,119.00	(\$17,555.00)
Fund 33 - School Cafeteria Fund Totals						
REVENUE TOTALS	\$1,911,818.76	\$1,977,013.49	\$1,982,059.05	\$1,855,674.00	\$1,838,119.00	(\$17,555.00)
EXPENSE TOTALS	\$1,792,337.47	\$1,842,020.16	\$1,895,819.28	\$1,855,674.00	\$1,838,119.00	(\$17,555.00)
Fund 33 - School Cafeteria Fund Totals	\$119,481.29	\$134,993.33	\$86,239.77	\$0.00	\$0.00	\$0.00
Net Grand Totals						
REVENUE GRAND TOTALS	\$1,911,818.76	\$1,977,013.49	\$1,982,059.05	\$1,855,674.00	\$1,838,119.00	(\$17,555.00)
EXPENSE GRAND TOTALS	\$1,792,337.47	\$1,842,020.16	\$1,895,819.28	\$1,855,674.00	\$1,838,119.00	(\$17,555.00)
Net Grand Totals	\$119,481.29	\$134,993.33	\$86,239.77	\$0.00	\$0.00	\$0.00



Capital Improvement Plan

Back of Tab

The Capital Improvement Plan (CIP) adopted by the School Board on October 13, 2020 (most recent adoption) reflects total school capital projects of \$42.1 million. The next major capital projects have been identified and prioritized by the School Board. The CIP represents the priority projects for the next six years.

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

Salem High School Renovation

This phased renovation project will include a classroom addition, renovation of administration, guidance, gymnasium, athletic facilities, locker rooms, media center, and cafeteria, upgrades of electrical and HVAC systems, general interior finish upgrades, and parking lot improvements.

Cost Estimate: \$36,000,000

Budget Impact: Capital reserves and a bond issue are funding this project.
Planned Timeline: The renovation project began in March 2020 and has an estimated completion date in the summer of 2022.



Salem High School, opened in 1977.

Salem City Schools											10/13/2020				
Six Year Capital Improvement Plan (CIP) for FY 2022-2027															
October 2020 School Board Meeting											Attachment D				
Inflation factor															
1.03												TBD=Date To Be Determined			
	YR 1 FY 2022	YR 2 FY 2023	YR 3 FY 2024	YR 4 FY 2025	YR 5 FY 2026	YR 6 FY 2027	TBD	Total FY 2022-2027							Comments
WHERE THE FUNDING WILL COME FROM:															
Bond Funds	\$27,000,000	\$0	\$0	\$0	\$0	\$0		\$27,000,000							Adjusted to reflect actual Bond Issue
City Funding	\$1,395,760	\$0	\$0	\$0	\$0	\$0		\$1,395,760							Adjusted to reflect actual City transfer
Schools Funding	\$2,713,358	\$0	\$0	\$0	\$0	\$0		\$2,713,358							Adjusted to reflect actual funds available for project
State Construction Funds								\$0							
Capital Reserve Funds Available Now								\$0							
Future Capital Reserve Funds (below)	\$1,504,165	\$1,894,140	\$3,460,888	\$1,781,911	\$1,214,118	\$997,142		\$10,852,364							
Other Funding Already Appropriated								\$0							
Cafeteria Fund Balance	\$19,571	\$20,158	\$20,763	\$21,386	\$22,028	\$22,689		\$126,595							
	\$32,632,854	\$1,914,298	\$3,481,651	\$1,803,297	\$1,236,146	\$1,019,831		\$42,088,077							
								\$42,088,077							
WHERE THE FUNDING WILL BE SPENT:															
	YR 1 FY 2022	YR 2 FY 2023	YR 3 FY 2024	YR 4 FY 2025	YR 5 FY 2026	YR 6 FY 2027	TBD	Total FY 2022-2027							
Category 1: Recurring Projects															
General System-Wide Roof Replacement on Regular Schedule (West first on list - installation in 1994)	\$380,000 FCR	\$300,000 FCR	\$309,000 FCR	\$318,270 FCR	\$327,818 FCR	\$337,653 FCR		\$1,972,741							
Two School Buses Annually	\$260,000 FCR	\$267,800 FCR	\$275,834 FCR	\$284,109 FCR	\$292,632 FCR	\$301,411 FCR		\$1,681,786							
School Technology-Infrastructure	\$30,000 FCR				\$30,000 FCR			\$60,000							Blade Servers used to store School data
School Technology-Computer Replacement	\$278,689 FCR	\$287,050 FCR	\$295,662 FCR	\$304,532 FCR	\$313,668 FCR	\$323,078 FCR		\$1,802,679							On-going replacements
School Technology-General - Other Computer/Smart Board Replacement	\$100,000 FCR	\$100,000 FCR						\$200,000							
Cafeteria/Kitchen Equipment Replacement	\$19,571 FCR	\$20,158 FCR	\$20,763 FCR	\$21,386 FCR	\$22,028 FCR	\$22,689 FCR		\$126,595							On-going replacements
Division Vehicle Replacement	\$35,000 FCR					\$35,000 FCR		\$70,000							
Category 2: Future standalone projects															
HVAC Control Updates - Carver, then ALMS **	\$75,000 FCR							\$75,000							
Replacement of Fan Coil Units at West **		\$300,000 FCR						\$300,000							
East Salem Air Handler Replacement		\$54,000 FCR						\$54,000							
Band Instrument Replacement **				\$60,000 FCR				\$60,000							
Professional Development Room at AIIMS **		\$20,000 FCR						\$20,000							
AIIMS Phase II **				\$400,000 FCR				\$400,000							
Carpet: Central Office-new flooring, asbestos abatement Phase II**	\$35,000 FCR							\$35,000							

Salem City Schools											10/13/2020	
Six Year Capital Improvement Plan (CIP) for FY 2022-2027												
October 2020 School Board Meeting											Attachment D	
Inflation factor												
1.03											TBD=Date To Be Determined	
	YR 1 FY 2022	YR 2 FY 2023	YR 3 FY 2024	YR 4 FY 2025	YR 5 FY 2026	YR 6 FY 2027	TBD	Total FY 2022-2027	Comments			
GPS for Buses **			\$50,000	FCR				\$50,000				
Calculator Replacement at Secondary levels		\$20,000	FCR					\$20,000				
Reseal Tennis Courts at SHS	\$10,000	FCR						\$10,000				
Repave Tennis Courts at SHS		\$113,290	FCR					\$113,290				
Grand Piano & Risers at SHS **			\$28,000	FCR				\$28,000				
Lockers in PE locker rooms at ALMS **	\$75,000	FCR						\$75,000				
Half Wall & Various renovations of interior at ALMS **			\$11,000	FCR				\$11,000				
New Basketball Goals at ALMS Main Gym	\$20,000	FCR						\$20,000				
Rider Floor Scrubbers		\$16,000	FCR					\$16,000				
Scoreboard @ Carver **	\$15,000	FCR						\$15,000				
Gym Projector for PE at East **	\$20,000	FCR						\$20,000				
East Salem Playground Play Set Replacement **	\$50,000	FCR						\$50,000				
Renovate Art Room at West	\$20,000	FCR						\$20,000				
Update Car Drop Off Area at West		\$26,000	FCR					\$26,000				
Tormach PCNC 100 Package for CTE Program	\$28,476	FCR						\$28,476				
Haas VF-2 CNC Package		\$47,000	FCR					\$47,000				
NEW: Digital Sign for Announcements at Carver **		\$15,000	FCR					\$15,000				
NEW: Repair Front Steps at Carver	\$12,000	FCR						\$12,000				
NEW: Transportation Office Interior Renovations		\$19,000	FCR					\$19,000				
NEW: Paint Auto Tech, Auto body and Welding Shops at SHS	\$60,000	FCR						\$60,000				
NEW: Pave Walking Area at West			\$30,000	FCR				\$30,000				
NEW: Replace Air Cooled Chillers (2) at Central			\$120,000	FCR	\$125,000	FCR		\$245,000				
NEW: Replace 2 Split System units @ West Salem Gym				\$125,000	FCR			\$125,000				
NEW: Replace Boilers at West Salem					\$150,000	FCR		\$150,000				
NEW: Replace Makeup Air for AHU #4 at ALMS		\$100,000	FCR					\$100,000				
NEW: Upsize AHU in Section D at ALMS		\$10,000	FCR		\$90,000	FCR		\$100,000				
NEW: Replace Package unit (office) at ALMS		\$80,000	FCR					\$80,000				
NEW: Replace Cooling Tower at ALMS					\$75,000	FCR		\$75,000				

Salem City Schools										10/13/2020	
Six Year Capital Improvement Plan (CIP) for FY 2022-2027											
October 2020 School Board Meeting										Attachment D	
Inflation factor											
1.03										TBD=Date To Be Determined	
	YR 1 FY 2022	YR 2 FY 2023	YR 3 FY 2024	YR 4 FY 2025	YR 5 FY 2026	YR 6 FY 2027	TBD	Total FY 2022-2027	Comments		
NEW: Replace Elevator Hydraulic Unit at ALMS		\$19,000	FCR					\$19,000			
NEW: Replace Boilers at Carver			\$200,000	FCR				\$200,000			
NEW: Replace Makeup Air units (3) at ALMS					\$100,000	FCR		\$100,000			
Category 3: Future Projects which might become part of a school-wide renovation											
None								\$0			
Category 4: School-Wide Renovations TBD											
Salem High School Multi-Phase Renovation (Timeline, cost and phasing to be based on upcoming concept plans and funding availability)	\$27,000,000	BD						\$27,000,000	Original cost of \$53,000,000 is based on the 2006 Facility Study. Escalated price as of CIP time Oct 2016 was \$39,825,702		
City Funding	\$1,395,760							\$1,395,760			
School Funding	\$2,713,358							\$2,713,358			
Category 5: Partial School Renovations											
West Salem Elementary School Improvements					\$0	BD		\$0	(1)		
East Salem Elementary School Improvements						\$0	BD	\$0			
G W Carver Elementary School Improvements							\$0	BD	\$0		
Facility Needs Assessment		\$100,000	FCR					\$100,000			
Salem High School Fieldhouse Renovation			\$2,141,392	FCR				\$2,141,392			
Totals	\$32,632,854	\$1,914,298	\$3,481,651	\$1,803,297	\$1,236,146	\$1,019,831	\$0	\$42,088,077			
							Cross footing	\$42,088,077			
(1) Classroom improvements were completed in 2009 and 2010 and future improvements to other areas such as cafeteria, kitchen, libraries and offices will need to have revised cost estimates prepared at a future date											
Notes:											
All items in BOLD ITALICS have been inflation adjusted based on School Board guidance in prior years (by 3%)											
** = Formal quotes needed; internal estimates used for illustration/planning purposes											
Legend: FCR=Future Capital Reserve											
BD = Bond Issues by City											
CR=Capital Reserve											



Informational

Back of Tab

Salem City Schools

Student Enrollment Projection Methodology

ADM (Average Daily Membership)

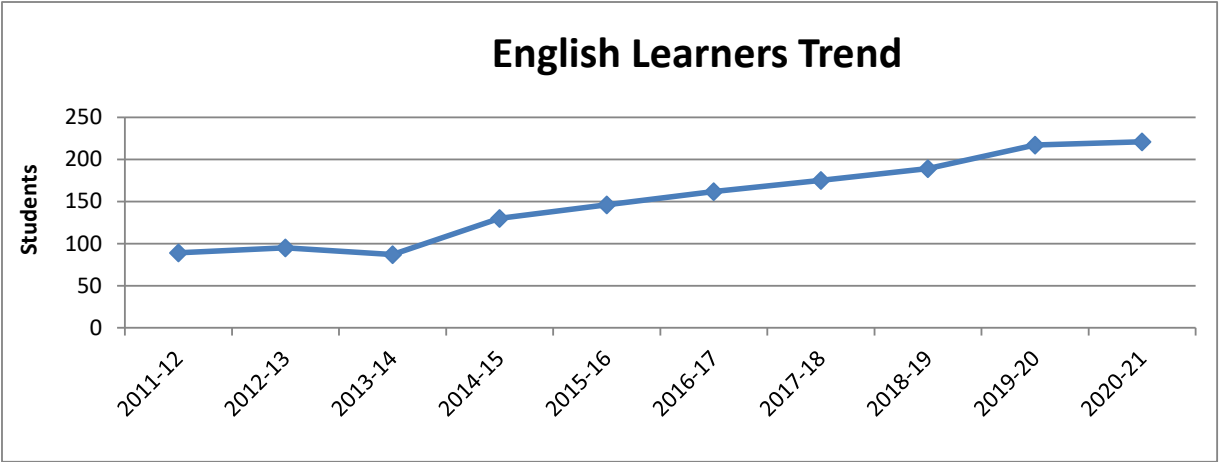
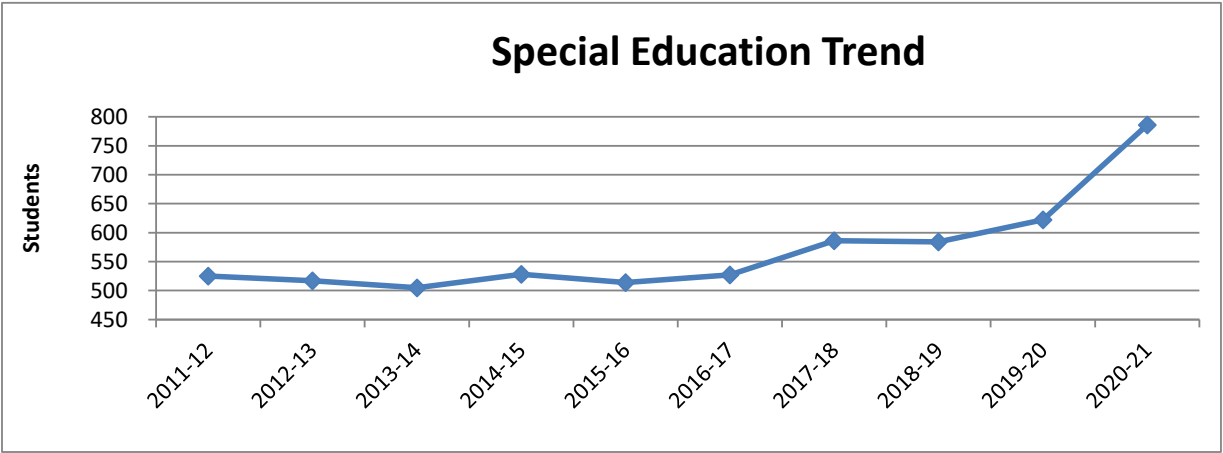
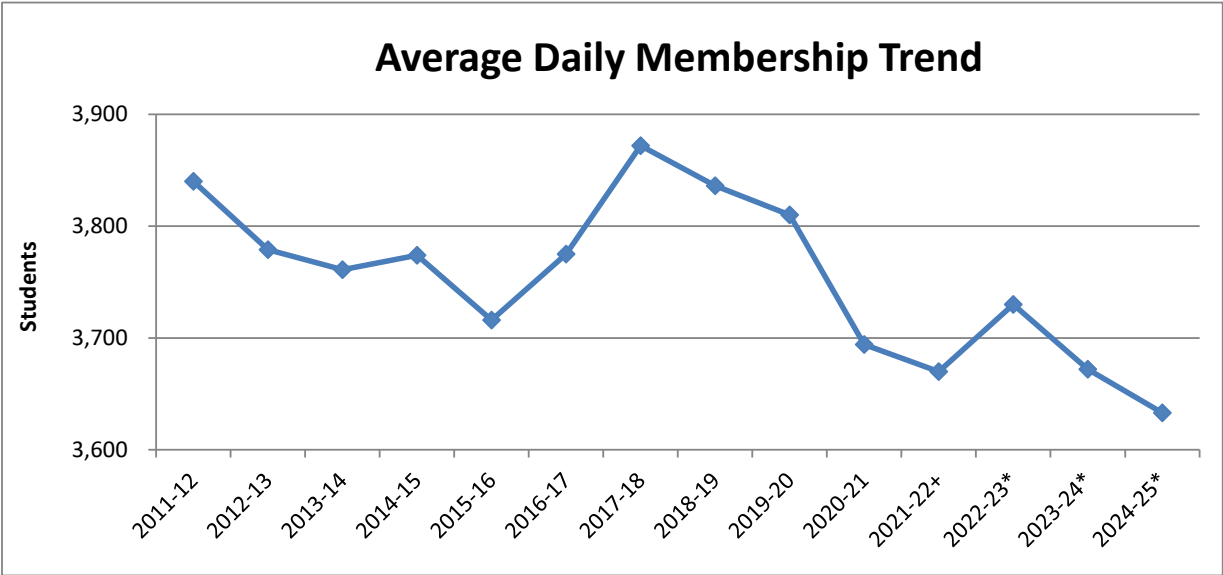
Average daily membership is determined by dividing the total aggregate daily membership by the number of days school was in session, from the first day of the school year through the last school day in March (ie., March 31st). In essence, ADM is more than just how many students are enrolled on March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

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

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

The school division obtained a third-party enrollment forecast which predicts a modest decrease in enrollment this year followed by an increase for FY23 then declining through FY25. The March 31, 2021 ADM was 3,694, which was 106 below what was budgeted. Using the cohort survival method, including the ongoing kindergarten enrollment for SY 2021-2022, this budget was prepared using an ADM of 3,670.

Salem City Schools
Student Enrollment Trends



+ Budget
* Forecast

Salem City Schools

Student Enrollment

Fiscal Year	Method	September Enrollment	Average Daily Membership ¹	Annual Growth	Special Education Enrollment ²	EL Enrollment ³
2011-12	Actual	3,859	3,840	-0.5%	525	89
2012-13	Actual	3,785	3,779	-1.6%	517	95
2013-14	Actual	3,766	3,761	-0.5%	505	87
2014-15	Actual	3,783	3,774	0.3%	528	130
2015-16	Actual	3,738	3,716	-1.5%	514	146
2016-17	Actual	3,780	3,775	1.6%	527	162
2017-18	Actual	3,864	3,872	2.6%	586	175
2018-19	Actual	3,844	3,836	-0.9%	584	189
2019-20	Actual	3,825	3,810	-0.7%	622	217
2020-21	Actual	3,761	3,694	-3.1%	786	221
2021-22	Budgeted	-	3,670	-0.6%		
2022-23	Forecast	-	3,730	1.6%		
2023-24	Forecast	-	3,672	-1.6%		
2024-25	Forecast	-	3,633	-1.1%		

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

² Source: December 1 Special Education Child Count

³ Source: Fall Verification Report

Salem City Schools

Student Enrollment by School as of September

Schools	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
Salem High	1,249	1,215	1,191	1,187	1,170	1,188	1,278	1,281	1,258	1,268
Andrew Lewis Middle	878	905	924	901	898	893	914	942	916	927
East Salem Elementary	410	403	414	416	419	413	387	397	406	382
G W Carver Elementary	482	427	423	444	461	462	431	422	431	429
South Salem Elementary	427	409	408	412	394	397	420	419	401	363
West Salem Elementary	413	426	406	423	396	427	439	426	460	392
Total Enrollment	3,859	3,785	3,766	3,783	3,738	3,780	3,869	3,887	3,872	3,761

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

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

Salem City Schools

Non-Resident Enrollment by School as of September 2020

Grade	Elementary				Middle	High	Totals
	East	GW Carver	South	West	Andrew Lewis	Salem	
K	2	2	2	5			11
1	3	3	6	6			18
2	6	9	8	3			26
3	3	4	5	13			25
4	3	4	6	5			18
5	2	4	7	6			19
6					28		28
7					25		25
8					35		35
9						24	24
10						35	35
11						48	48
12						34	34
Totals	19	26	34	38	88	141	346

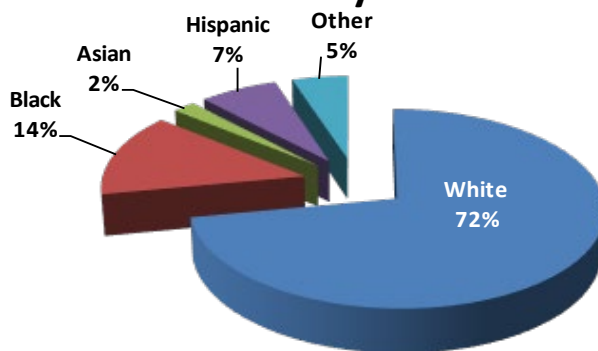
The number of non-resident students for 2020 is 346 compared to 399 in 2019. Non-resident students comprise 9.3% of the total funded membership and are generally evenly distributed by grade level.

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

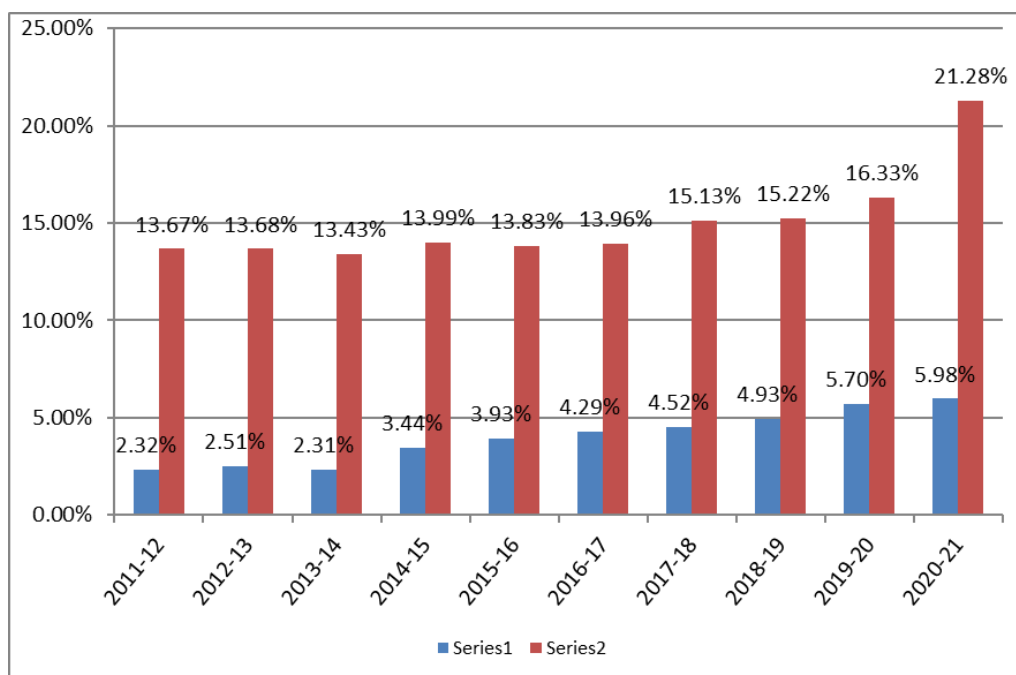
Salem City Schools Student Demographics

Salem City Schools is the 66th largest of 132 school divisions in Virginia. Student demographics are anticipated to remain fairly constant. Special education students have increased since FY12 and represents approximately 21.28% of the total student enrollment. The number of students who are supported by the English Learners (EL) has increased since FY12 and represents approximately 5.98 of the total student population. The number of students eligible for free and reduced breakfast and lunch is approximately 43% division wide. The ethnic composition of Salem City Schools' student enrollment as of September 30, 2020 is shown in the chart below.

Student Ethnicity Distribution



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



Salem City Schools

Graduating Class of 2021

High School	Number of Graduates	Attending 2 Year College		Attending 4 Year College		Virginia On-Time Graduation Rate
		Students	Percents	Students	Percents	
Salem High School	303	70	23%	173	57%	96.3%

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

Salem City Schools

School Accreditation

Based on the 2019* Standards of Learning test results, all Salem City Schools are fully accredited by the Commonwealth of Virginia.

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

- * Accreditation is being based on the 2019 testing results since no testing happened in 2020 due to schools being closed due to the COVID-19 pandemic.

Source: Director of Instruction and Innovation

Salem City Schools
Standards of Learning Test Scores Comparison

COURSE	2011		2012		2013		2014		2015		2016		2017		2018		2019		2020	
	DISTRICT	STATE	DISTRICT	STATE	DISTRICT	STATE	DISTRICT	STATE	DISTRICT	STATE	DISTRICT	STATE	DISTRICT	STATE	DISTRICT	STATE	DISTRICT	STATE	DISTRICT	STATE
Grade 3 English Reading	95	83	96	86	83	72	78	69	85	75	83	76	81	75	77	72	80	71	*	*
Grade 3 Mathematics	97	91	83	64	78	65	75	67	85	74	86	77	83	75	80	73	86	82	*	*
Grade 3 History	97	85	96	87	94	87	93	86	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	*	*
Grade 3 Science	98	90	96	90	92	84	88	83	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	*	*
Grade 4 English Reading	95	87	96	88	82	70	79	70	84	77	84	77	84	79	77	76	77	75	*	*
Grade 4 Mathematics	90	89	75	70	87	74	86	80	88	84	91	83	88	81	83	79	83	83	*	*
VA Studies	93	87	94	89	94	87	92	85	93	87	89	87	87	87	87	85	80	81	*	*
Grade 5 English Reading	94	89	91	89	84	73	82	73	83	79	88	81	83	81	83	80	77	78	*	*
Grade 5 English Writing	89	87	93	87	81	87	71	71	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	*	*
Grade 5 Mathematics	92	89	69	67	74	69	76	73	85	79	79	79	78	79	83	77	88	81	*	*
Grade 5 Science	92	87	94	88	75	75	81	73	86	79	83	81	79	79	85	79	79	79	*	*
Grade 6 English Reading	94	87	90	89	80	73	80	73	84	76	85	77	82	78	79	80	83	77	*	*
Grade 6 Mathematics	59	73	66	74	76	77	73	76	80	83	88	82	77	82	71	79	71	78	*	*
Grade 6 US History I	89	81	85	81	91	83	83	81	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	*	*
Grade 7 English Reading	98	89	94	88	83	74	82	76	91	81	87	82	88	82	80	81	80	79	*	*
Grade 7 Mathematics	91	77	67	58	68	61	74	65	85	72	84	72	74	71	65	69	70	78	*	*
Grade 7 US History II	84	85	85	84	77	82	84	81	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	*	*
Grade 8 English Reading	96	80	95	89	77	71	72	70	81	75	82	75	81	76	79	77	77	76	*	*
Grade 8 English Writing	94	88	95	88	80	71	72	70	76	72	78	71	77	73	77	73	78	70	*	*
Grade 8 Mathematics	93	82	67	60	72	61	77	67	86	74	69	73	72	74	63	71	75	77	*	*
Grade 8 Civics	92	89	92	84	83	85	83	83	92	86	87	87	87	87	85	86	79	82	*	*
Grade 8 Science	98	92	95	92	82	76	85	74	87	78	87	79	88	79	87	78	84	78	*	*

Source: Virginia Department of Education - School Report Card

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

Salem City Schools
Standards of Learning Test Scores Comparison

COURSE	2011		2012		2013		2014		2015		2016		2017		2018		2019		2020	
	DISTRICT	STATE	DISTRICT	STATE	DISTRICT	STATE	DISTRICT	STATE	DISTRICT	STATE	DISTRICT	STATE	DISTRICT	STATE	DISTRICT	STATE	DISTRICT	STATE	DISTRICT	STATE
End of Course English Reading	95	94	95	94	92	89	93	90	91	89	91	89	91	87	91	87	91	86	*	*
End of Course English Writing	95	93	95	93	89	70	90	84	88	83	88	83	87	84	82	84	<	81	*	*
Algebra I	98	94	81	75	81	76	81	79	90	82	83	83	89	82	82	81	83	86	*	*
Algebra II	97	91	84	69	81	76	81	82	98	87	99	89	98	90	93	89	98	91	*	*
Geometry	94	87	84	74	73	76	86	77	90	80	86	80	91	78	80	77	83	83	*	*
Earth Science	93	89	97	90	87	83	91	83	93	83	97	84	93	82	84	81	91	81	*	*
Biology	94	90	97	92	91	83	89	83	92	84	89	84	90	82	89	82	86	83	*	*
Chemistry	99	93	99	93	97	86	95	87	100	88	98	88	96	89	93	89	91	88	*	*
World History I	88	81	97	84	91	84	93	85	98	85	95	84	93	85	92	82	82	80	*	*
World History II	88	82	92	85	91	85	96	86	94	87	95	86	95	87	89	84	57	81	*	*
World Geography	95	n/a	89	n/a	90	n/a	88	86	88	86	88	86	86	83	85	82	83	80	*	*
VA/US History	92	83	96	85	95	86	96	87	90	87	91	86	92	86	89	84	72	68	*	*

Source: Virginia Department of Education - School Report Card

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

< - Group below state definition for personally identifiable results

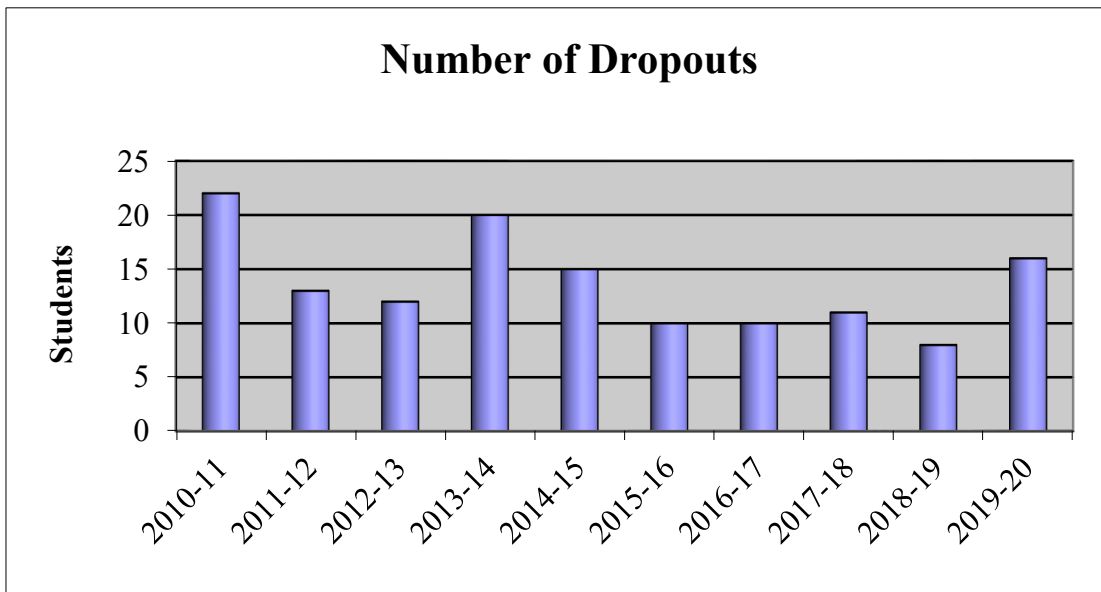
* Governor Northam issued Executive Order Fifty-three closing all K-12 schools for the remainder of the 19-20 school year. No SOL testing took place. As a result, School Division Comparison and Student Sub-Group Comparisons are not shown in this budget document

Salem City Schools

Dropout Statistics

	End of Year Membership Grades 7-12	Number of Dropouts	Percent of Dropouts
2010-11	1,896	22	1.16%
2011-12	1,833	13	0.71%
2012-13	1,816	12	0.66%
2013-14	1,823	20	1.10%
2014-15	1,819	15	0.82%
2015-16	1,795	10	0.56%
2016-17	1,819	10	0.55%
2017-18	1,911	11	0.58%
2018-19	1,897	8	0.42%
2019-20	1,880	16	0.85%

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



Source: Technology Department

Salem City Schools

Parent/Student Surveys

Annual Performance Report for Special Education

The school district participates in an annual survey that assesses the percentage of parents with a child receiving special education services who report that schools facilitated parent involvement as a means of improving services and results for children with disabilities. Survey opportunities are available to parents both online and in hard copy and the results are used to make improvements in communications with parents of children with special needs. The latest report available from the Virginia Department of Education is dated June 1, 2017 and is available at the following web address http://www.doe.virginia.gov/special_ed/reports_plans_stats/special_ed_performance/division/2016-2017/spp-app/salem.pdf

Climate Survey

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

Domain: Engagement

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

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

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

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

Domain: Relationships

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

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

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

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

Domain: Expectations

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

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

Domain: Safety

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

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

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

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

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

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

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

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

Salem City Schools
Number of Students Receiving Free or Reduced Lunch

School Year: 2017-2018						School Year: 2018-2019					
	Free	Reduced	Total	Enrollment	Percent	Free	Reduced	Total	Enrollment	Percent	
East Salem Elementary	194	23	217	387	56%	210	30	240	397	60%	
G W Carver Elementary	197	33	230	431	53%	207	32	239	426	56%	
South Salem Elementary	135	16	151	420	36%	115	18	133	420	32%	
West Salem Elementary	117	22	139	439	32%	115	20	135	426	32%	
Total	643	94	737	1,677	44%	647	100	747	1,669	45%	
Andrew Lewis Middle	267	47	314	914	34%	300	56	356	942	38%	
Total	267	47	314	914	34%	300	56	356	942	38%	
Salem High	319	65	384	1,278	30%	346	82	428	1,281	33%	
Total	319	65	384	1,278	30%	346	82	428	1,281	33%	
Division Total	1,229	206	1,435	3,869	37%	1,293	238	1,531	3,892	39%	

School Year: 2019-2020						School Year: 2020-2021					
	Free	Reduced	Total	Enrollment	Percent	Free	Reduced	Total	Enrollment	Percent	
East Salem Elementary	203	26	229	406	56%	194	9	203	384	53%	
G W Carver Elementary	200	15	215	431	50%	*	*	423	423	100%	
South Salem Elementary	99	12	111	401	28%	113	10	123	363	34%	
West Salem Elementary	97	15	112	460	24%	125	10	135	399	34%	
Total	599	68	667	1,698	39%	432	29	884	1,569	56%	
Andrew Lewis Middle	289	36	325	916	35%	336	19	355	929	38%	
Total	289	36	325	916	35%	336	19	355	929	38%	
Salem High	289	42	331	1,258	26%	345	21	366	1,273	29%	
Total	289	42	331	1,258	26%	345	21	366	1,273	29%	
Division Total	1,177	146	1,323	3,872	34%	1,113	69	1,605	3,771	43%	

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

* GW Carver Elementary is 100% Community Eligible Provision

Source: Eligibility Count and Principal's Monthly Report

Salem City Schools

Teacher Base Salaries

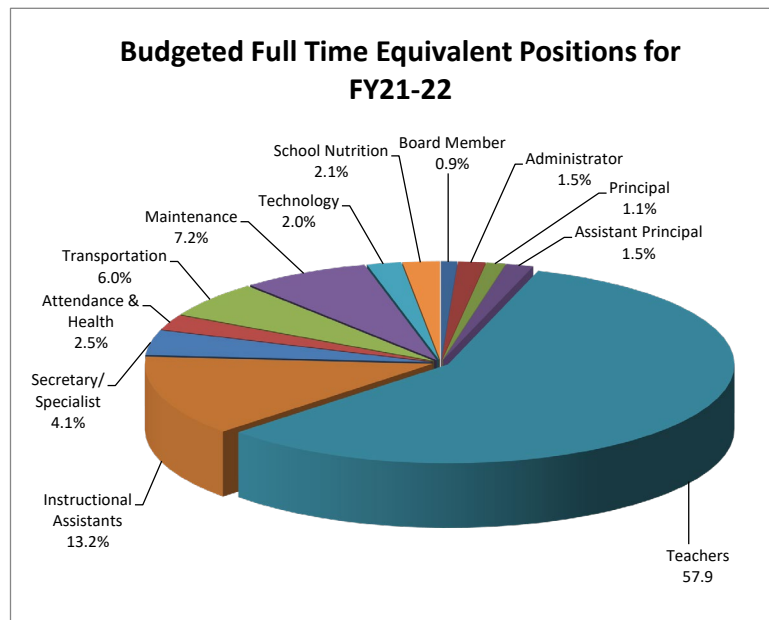
Year	Bachelor Degree		Masters Degree		Doctorate Degree	
	Minimum	Maximum	Minimum	Maximum	Minimum	Maximum
2012-13	41,000	60,482	44,647	64,129	46,406	65,888
2013-14*	41,000	59,736	44,647	63,383	46,406	65,142
2014-15	42,000	60,179	45,720	63,899	47,514	65,693
2015-16	42,000	60,328	45,776	64,104	47,597	65,925
2016-17	42,000	61,710	45,776	66,035	47,597	68,122
2017-18	42,000	63,469	45,776	68,494	47,597	70,919
2018-19	42,000	64,516	45,776	69,958	47,597	72,584
2019-20	42,714	65,613	46,554	71,182	48,406	73,818
2020-21*	42,119	64,697	45,905	70,155	47,732	72,788
2021-22	44,514	67,725	48,655	74,025	50,208	76,388

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

Source: Human Resources

Salem City Schools
Full Time Equivalent (FTE) Positions

Positions	2012-13 FTE's	2013-14 FTE's	2014-15 FTE's	2015-16 FTE's	2016-17 FTE's	2017-18 FTE's	2018-19 FTE's	2019-20 FTE's	2020-21 Budgeted	2021-22 Budgeted
Board Member	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0
Administrator	9.8	9.7	10.3	9.5	9.7	8.5	9.1	9.1	8.5	8.5
Principal	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0
Assistant Principal	9.0	9.0	9.0	9.0	9.0	9.0	9.5	8.5	8.5	8.5
Teachers	315.1	309.6	307.1	302.1	300.5	303.5	306.6	307.7	312.8	318.8
Instructional Assistants	51.5	49.7	54.3	65.1	71.7	72.1	71.6	74.3	72.6	72.6
Secretary/Specialist	23.8	25.2	21.8	21.4	21.7	21.6	22.8	24.9	22.6	22.6
Attendance & Health	10.3	10.6	10.6	10.5	10.4	10.5	10.3	10.5	12.0	14.0
Transportation	31.5	31.4	27.1	26.2	27.5	30.4	30.0	30.6	32.8	32.8
Maintenance	41.0	39.3	38.5	37.3	37.6	37.3	38.0	39.3	39.6	39.6
Technology	9.0	8.8	10.0	9.7	9.8	10.8	10.8	10.7	10.7	10.7
School Nutrition	28.1	28.8	(1) 27.0	20.0	20.0	14.6	10.8	6.0	11.6	11.6
Totals	540.0	533.1	526.8	521.8	528.8	529.2	530.5	532.6	542.7	550.7



For FY22, a total of eight positions were added due to needed services, one special education teacher at South Salem Elementary; one school counselor equally shared among all four elementary schools; three regular education teachers at GW Carver Elementary, Salem High School and South Salem Elementary and one English Learner teacher at Salem High School; one Speech Language Pathologist, and one Social Worker.

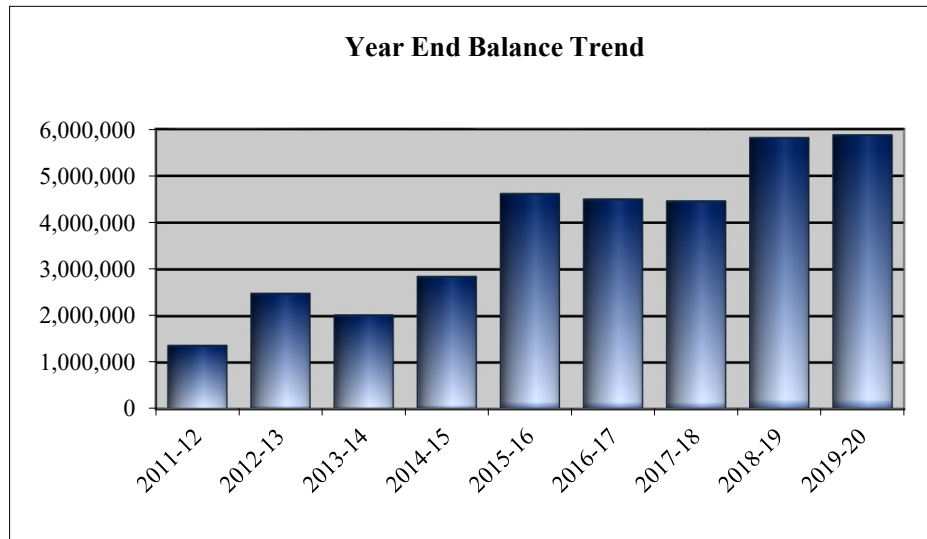
(1) School Nutrition program outsourced. Employees replaced due to attrition are employees of Aramark.

Source: Business Office and Annual School Report

Salem City Schools

Fund Balance

Year	General Fund Budget	Fund Balance *	Fund Balance as a % of Budget
2010-11	40,401,098	3,794,607	9.39%
2011-12	41,396,614	1,361,283	3.29%
2012-13	42,427,360	2,479,205	5.84%
2013-14	41,092,046	2,016,870	4.91%
2014-15	41,810,231	2,839,998	6.79%
2015-16	42,287,112	4,610,189	10.90%
2016-17	42,101,990	4,493,379	10.67%
2017-18	42,643,951	4,452,745	10.44%
2018-19	42,643,951	5,805,954	13.61%
2019-20	43,554,396	5,863,629	13.46%



* Fund balance includes General Funds and Grant Funds

Source: City of Salem Finance Department

Salem City Schools

Composite Index of Local Ability to Pay

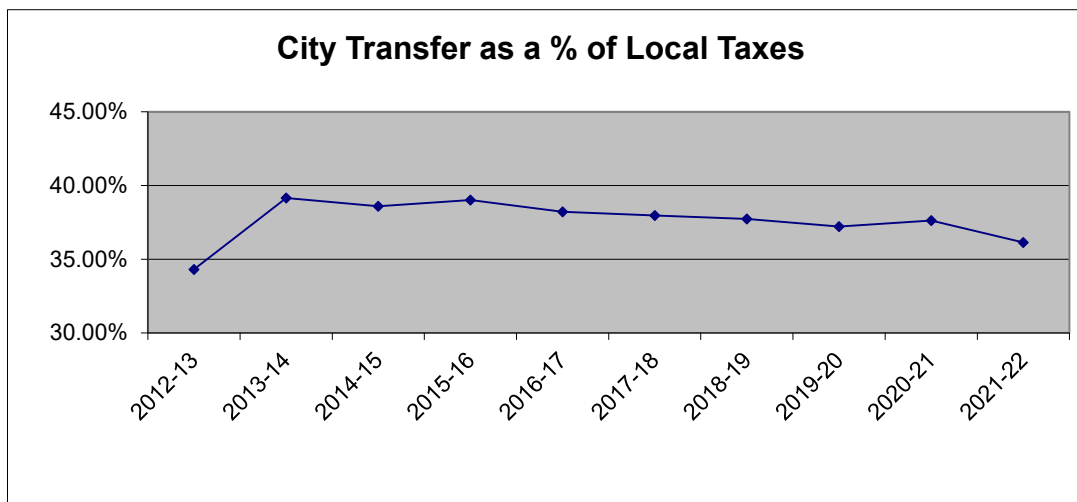
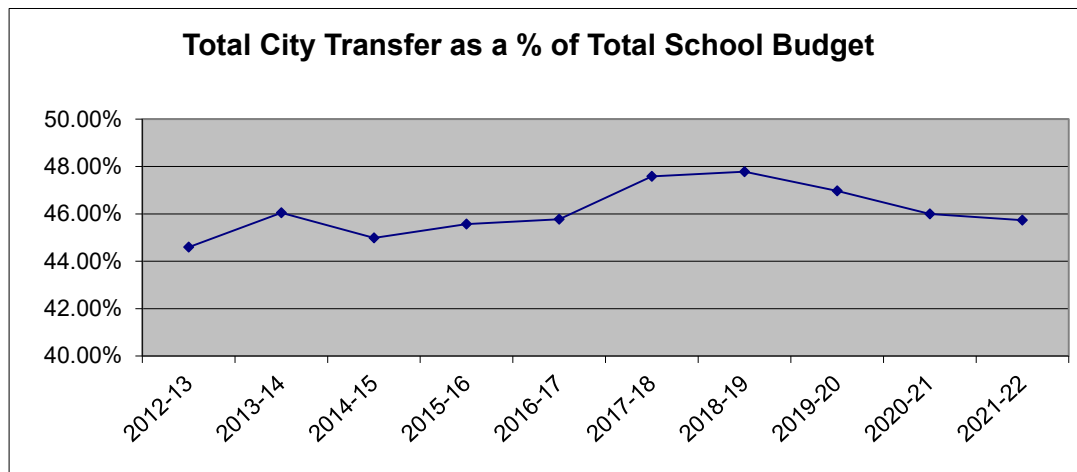
Year	Salem	Bedford County	Botetourt County	Craig County	Floyd County	Franklin County	Montgomery County	Roanoke City	Roanoke County
2012-14	0.3628	0.4268	0.3710	0.3163	0.3440	0.4181	0.4053	0.3728	0.3657
2014-16	0.3695	0.3132	0.3720	0.3157	0.3470	0.4138	0.3866	0.3592	0.3704
2016-18	0.3704	0.3132	0.3766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

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

Source: Virginia Department of Education, November 2019

Salem City Schools Local Appropriation

Year	Budgeted Local Appropriation*	Increase (Decrease)	% Increase	Total Budget	% of Budget	Budgeted Local Tax Revenue	% of Local Revenue
2012-13	18,919,494	499,494	2.71%	42,427,360	44.59%	55,142,765	34.31%
2013-14	18,919,494	-	0.00%	41,092,046	46.04%	48,324,587	39.15%
2014-15	18,805,881	(113,613)	(0.60%)	41,810,231	44.98%	48,722,300	38.60%
2015-16	19,270,796	464,915	2.47%	42,287,112	45.57%	49,386,800	39.02%
2016-17	19,270,796	-	0.00%	42,101,990	45.77%	50,421,309	38.22%
2017-18	19,633,236	362,440	1.88%	41,263,304	47.58%	51,702,447	37.97%
2018-19	20,375,621	742,385	3.78%	42,643,951	47.78%	53,992,065	37.74%
2019-20	20,455,621	80,000	0.39%	43,554,396	46.97%	54,969,638	37.21%
2020-21	20,455,621	-	0.00%	44,471,618	46.00%	54,380,443	37.62%
2021-22	20,897,899	442,278	2.16%	45,691,446	45.74%	57,818,115	36.14%



* Debt Service not shown

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

Salem City Schools

Required Local Match

Year	General Fund Budget	Estimated Local Match	Budgeted Local Funding	% in Excess of Match
2012-13	41,396,614	7,657,583	21,030,951	275%
2013-14	42,427,360	7,627,755	21,589,892	283%
2014-15	41,810,231	8,350,781	21,478,808	257%
2015-16	42,287,112	8,240,909	21,729,620	264%
2016-17	42,101,990	8,233,579	21,393,998	260%
2017-18	41,263,304	8,317,911	19,633,236	236%
2018-19	42,643,951	8,862,641	20,375,621	230%
2019-20	43,554,396	8,829,941	20,445,621	232%
2020-21	44,471,618	9,576,691	20,445,621	213%
2021-22	45,691,446	9,319,182	20,897,899	224%

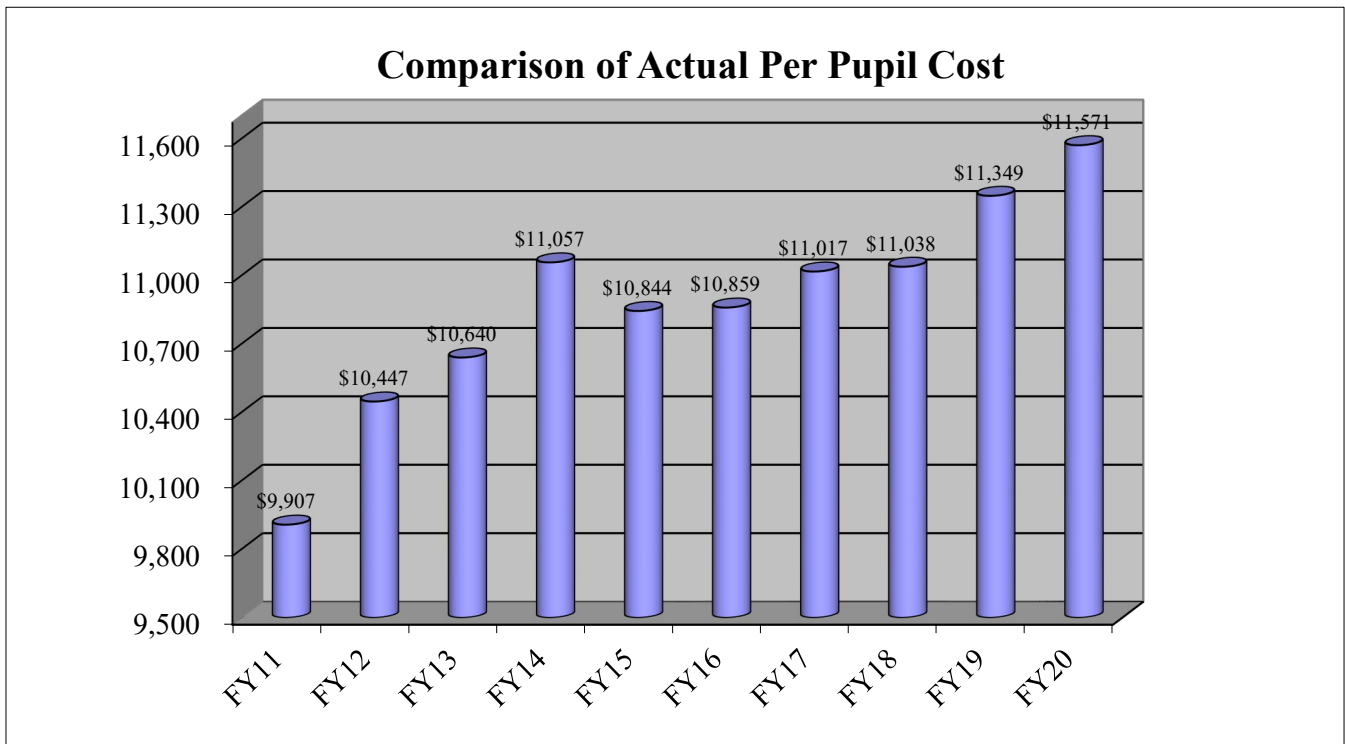
The school division is required to satisfy required local effort to receive state funding for education. The above amounts represent the estimated required local match included in the General Assembly adopted budgets for the past ten years. This table is compiled using available data.

Source: Business Office

Salem City Schools

Actual Per Pupil Cost

Year	End of Year	Per Pupil Cost				
	ADM	Local	State Aid	Sales Tax	Federal Aid	Total
2010-11	3,889	4,919	3,404	835	749	9,907
2011-12	3,898	5,066	3,712	861	808	10,447
2012-13	3,844	5,250	3,850	855	685	10,640
2013-14	3,832	5,171	4,330	895	661	11,057
2014-15	3,845	5,117	4,151	938	638	10,844
2015-16	3,783	5,079	4,179	985	615	10,859
2016-17	3,852	5,190	4,213	974	640	11,017
2017-18	3,945	5,054	4,432	915	638	11,038
2018-19	3,941	5,103	4,583	983	680	11,349
2019-20	3,918	5,029	4,717	1,065	760	11,571



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

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

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

School Debt Outstanding	Balance 7/1/2020	Issuances	Principal Payment	Balance 6/30/2021
2011 Union First Market Refunding Bonds (1)	2,765,158	-	(715,950)	2,049,208
2012A Public Improvement Bonds (2)	6,204,250	-	(477,250)	5,727,000
2013 Public Improvement Bonds (3)	3,839,175	-	(275,575)	3,563,600
2020 Public Improvement Bonds (4)	23,960,000	-	(125,000)	23,960,000
Total Outstanding Debt	\$ 12,808,583	\$ -	\$ (1,593,775)	\$ 35,299,808

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

Notes:

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

Source: Salem City Finance Department

City of Salem, Virginia

Assessed Value and Actual Value of Taxable Property

Year	Real Estate		Personal Property		Machinery and Tools		Public Service Corporation		Mobile Homes		Total Taxable Assessed Value	Total Direct Tax Rate
	Assessed Value	Direct Tax Rate	Assessed Value	Direct Tax Rate	Assessed Value	Direct Tax Rate	Assessed Value	Direct Tax Rate	Assessed Value	Direct Tax Rate		
2010-11	1,973,655,843	1.18	265,450,351	3.20	80,706,659	3.20	37,993,502	1.18	1,460,966	1.18	2,359,267,321	1.48
2011-12	1,977,986,400	1.18	267,877,285	3.20	90,287,324	3.20	37,468,284	1.18	1,668,743	1.18	2,375,288,036	1.48
2012-13	1,997,447,800	1.18	267,755,307	3.20	84,169,172	3.20	42,281,759	1.18	1,431,949	1.18	2,393,085,987	1.47
2013-14	2,003,007,334	1.18	276,846,201	3.20	91,226,535	3.20	41,408,575	1.18	1,249,050	1.18	2,410,213,827	1.49
2014-15	2,012,050,247	1.18	282,311,121	3.20	91,977,805	3.20	40,513,445	1.18	1,195,515	1.18	2,428,048,133	1.50
2015-16	2,022,951,024	1.18	295,173,346	3.25	91,322,128	3.20	41,308,358	1.18	1,059,063	1.18	2,451,813,919	1.50
2016-17	2,054,446,049	1.18	312,495,313	3.25	89,186,639	3.20	44,507,648	1.18	984,368	1.18	2,501,620,017	1.51
2017-18	2,092,863,676	1.18	306,890,700	3.25	97,999,444	3.20	51,247,569	1.18	816,174	1.18	2,549,817,563	1.50
2018-19	2,144,567,539	1.18	310,426,127	3.25	91,646,255	3.20	53,418,469	1.18	749,392	1.18	2,600,807,782	1.51
2019-20	2,223,003,261	1.20	319,099,250	3.40	98,084,487	3.20	60,840,085	1.20	758,822	1.20	2,701,785,905	1.54

Note:

Tax rates are per \$100 of assessed value

Source: City of Salem Finance Department

City of Salem, Virginia
Property Tax Levies and Collections

Calendar Year Ended December 31,	Taxes Levied For the Calendar Year	Collected within the Calendar Year of the Levy		Supplemental Assessments & Exonerations Levied in Subsequent Years	Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy			Amount	Percentage of Levy
2011	\$ 32,104,079	30,836,144	96.05%	\$ 105,503	\$ 1,290,264	\$ 32,126,408	99.74%
2012	32,672,916	31,351,991	95.96%	32,561	1,324,039	32,676,030	99.91%
2013	32,537,416	30,854,728	94.83%	64,769	1,685,992	32,540,720	99.81%
2014	32,905,743	31,229,276	94.91%	(83,736)	1,551,278	32,780,554	99.87%
2015	33,407,499	31,903,905	95.50%	-	1,328,851	33,232,756	99.48%
2016	33,896,364	32,608,317	96.20%	(19,524)	1,211,040	33,819,357	99.83%
2017	35,253,119	34,012,836	96.48%	(69,236)	1,107,086	35,119,922	99.82%
2018	35,837,963	34,375,408	95.92%	(345,210)	1,011,820	35,387,228	99.70%
2019	36,274,839	35,191,478	97.01%	179,372	994,178	36,185,656	99.26%
2020	39,175,662	35,634,651	90.96%	-	-	35,634,651	90.96%

Source: City of Salem Finance Department

City of Salem, Virginia

Demographic Data

A. Date founded	1802	G. Education	
First charter adopted	1806	Number of elementary schools	4
B. Form of government	Council-Manager	Number of middle schools	1
C. Area	14.4	Number of high schools	1
D. Population	25,953	Average Daily Membership	3,694
Per capita income	\$52,248	H. Parks and Recreation	
City bond rating	AA+	Number of parks/athletic fields	15
E. Fire and Rescue protection		Total park acreage	495
Number of fire/rescue stations	3	Number of community/rec center	1
Emergence Responses - fire	4,638	Number of dog parks	1
F. Police protection		Number of golf courses	1
Number of stations	1	I. Libraries	
Calls for service	35,830	Number of sites	1
Accidents	917	Patrons visits	102,485
DUI Arrests	66	Total circulation	147,646
		J. Unemployment Rate as of 6/30/2021	4.0%

Source: City of Salem Finance Department

AAL – Actuarial Accrued Liability

ABE – Adult Basic Education

ACT – American College Test

ADM – Average Daily Membership

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

AED – Automated External Defibrillator

AIIMS – Alternative Instructional Individualized Methods for Success

ALMS – Andrew Lewis Middle School

AP – Advanced Placement.

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

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

ARC – Annual Required Contributions

ASBO – Association of School Business Officials

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

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

BD – Behavior Disorder

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

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

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

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

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

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

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

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

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

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

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

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

CIP – Capital Improvement Program

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

COVID-19 – Coronavirus Disease 2019

CPR – Cardiopulmonary Resuscitation

CTE – Career and Technical Education

Debt – An obligation resulting from the borrowing of money.

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

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

DMAS – Department of Medical Assistance Services

ED – Emotional Disturbance

EL – English Learners

EMH – Educable Mentally Handicapped

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

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

ESC – Eastern States Consortium

ESEA – Elementary and Secondary Education

ESL – English as a Second Language

ESSA – Every Student Succeeds Act

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

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

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

FICA – Federal Insurance Contribution Act

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

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

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

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

FY – Fiscal Year



GAE – General Adult Education

GASB – Government Accounting Standards Board

GED – General Education Development

GEER – Governor’s Emergency Education Relief Fund

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

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

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

HR - Human Resources

HVAC – Heating, Ventilation, Air Conditioning

IB – International Baccalaureate

ID – Intellectual Disability

IDEA – Individuals with Disabilities Act

ILO – Intended Learning Outcomes

ISAEP – Individual Student Alternative Education Plan

IT – Information Technology

ITRT – Information Technology Resource Teacher

LCI – Local Composite Index

LD – Learning Disabled

LEP – Limited English Proficient

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

MAP® – Measures of Academic Progress®

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

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

NBC – National Board Certified

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

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

OPEB – Other Postemployment Benefits

OSHA – Occupational Safety and Health Administration

OT – Overtime

PALS – Phonological Awareness Literacy Screening

PBIS – Positive Behavioral Interventions and Supports

PD – Professional Development

PEP – Physical Education Program

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

PSAT – Preliminary SAT Test

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

REWIP – Retirement: Extended Work Incentive Program

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

SAT – Scholastic Aptitude Test

SHS – Salem High School

SOQ – Standards of Quality

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

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

SWD – Students with Disabilities

SY – School Year

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

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

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

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

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

UAAL – Unfunded Accrued Actuarial Liability

VDOE – Virginia Department of Education

VHSL – Virginia High School League

VIP – Virginia Index of Performance

VPI – Virginia Preschool Initiative

VPSA – Virginia Public School Authority

VRS – Virginia Retirement System



VTTS – Virginia Tiered Systems of Supports

VWCC – Virginia Western Community College

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

YMCA – Young Men’s Christian Association



Compensation Plan

Back of Tab

SALEM CITY SCHOOLS

COMPENSATION PLAN – SALARY SCALES

FOR

2021 – 2022

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



SALEM CITY SCHOOLS 2021 - 2022 TEACHER SALARY SCALE

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

Years of Experience	Bachelors	Bachelors +12 hours	Bachelors +24 hours	Masters	Masters +12 hours	Masters +24 hours	Doctorate
0	44,514	45,549	47,102	48,655	49,173	49,690	50,208
1	45,150	46,200	47,775	49,350	49,875	50,400	50,925
2	45,786	46,850	48,448	50,045	50,577	51,110	51,642
3	46,430	47,510	49,130	50,749	51,289	51,829	52,369
4	47,084	48,179	49,822	51,464	52,011	52,559	53,106
5	47,747	48,857	50,523	52,189	52,744	53,299	53,854
6	48,419	49,545	51,234	52,923	53,486	54,049	54,612
7	49,101	50,243	51,956	53,669	54,239	54,810	55,381
8	49,792	50,950	52,687	54,424	55,003	55,582	56,161
9	50,493	51,668	53,429	55,190	55,778	56,365	56,952
10	51,204	52,395	54,181	55,968	56,563	57,158	57,754
11	51,925	53,133	54,944	56,756	57,359	57,963	58,567
12	52,656	53,881	55,718	57,555	58,167	58,779	59,391
13	53,398	54,640	56,502	58,365	58,986	59,607	60,228
14	54,150	55,409	57,298	59,187	59,816	60,446	61,076
15	54,912	56,189	58,105	60,020	60,659	61,297	61,936
16	55,685	56,980	58,923	60,865	61,513	62,160	62,808
17	56,469	57,782	59,752	61,722	62,379	63,035	63,692
18	57,264	58,596	60,594	62,591	63,257	63,923	64,589
19	58,071	59,421	61,447	63,472	64,148	64,823	65,498
20	58,888	60,258	62,312	64,366	65,051	65,736	66,420
21	59,717	61,106	63,189	65,272	65,967	66,661	67,356
22	60,558	61,966	64,079	66,191	66,896	67,600	68,304
23	61,411	62,839	64,981	67,123	67,837	68,551	69,266
24	62,275	63,724	65,896	68,068	68,793	69,517	70,241
25	63,152	64,621	66,824	69,027	69,761	70,495	71,230
26	64,041	65,531	67,765	69,999	70,743	71,488	72,233
27	64,943	66,453	68,719	70,984	71,739	72,495	73,250
28	65,857	67,389	69,686	71,984	72,749	73,515	74,281
29	66,785	68,338	70,668	72,997	73,774	74,550	75,327
30+	67,725	69,300	71,663	74,025	74,813	75,600	76,388

Salary Supplements

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

Pay for Substitutes

Substitute Daily Rate	\$110
Long-term rate, 21 st consecutive day	\$205

Employee Benefits

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



Salem City Schools
Pay Schedule for Extra-Curricular Activities
2021 - 2022

Base		Experience										
Factor =	\$44,514	Factor =	\$100	Percentage Factors								
Years Experience												
	21%	14%	10%	9%	8%	7%	6%	5%	4%	3%	2%	1%
0	\$9,348	\$6,232	\$4,452	\$4,007	\$3,562	\$3,116	\$2,671	\$2,226	\$1,781	\$1,336	\$891	\$446
1	\$9,369	\$6,246	\$4,462	\$4,016	\$3,570	\$3,123	\$2,677	\$2,231	\$1,785	\$1,339	\$893	\$447
2	\$9,390	\$6,260	\$4,472	\$4,025	\$3,578	\$3,130	\$2,683	\$2,236	\$1,789	\$1,342	\$895	\$448
3	\$9,411	\$6,274	\$4,482	\$4,034	\$3,586	\$3,137	\$2,689	\$2,241	\$1,793	\$1,345	\$897	\$449
4	\$9,432	\$6,288	\$4,492	\$4,043	\$3,594	\$3,144	\$2,695	\$2,246	\$1,797	\$1,348	\$899	\$450
5	\$9,453	\$6,302	\$4,502	\$4,052	\$3,602	\$3,151	\$2,701	\$2,251	\$1,801	\$1,351	\$901	\$451
6	\$9,474	\$6,316	\$4,512	\$4,061	\$3,610	\$3,158	\$2,707	\$2,256	\$1,805	\$1,354	\$903	\$452
7	\$9,495	\$6,330	\$4,522	\$4,070	\$3,618	\$3,165	\$2,713	\$2,261	\$1,809	\$1,357	\$905	\$453
8	\$9,516	\$6,344	\$4,532	\$4,079	\$3,626	\$3,172	\$2,719	\$2,266	\$1,813	\$1,360	\$907	\$454
9	\$9,537	\$6,358	\$4,542	\$4,088	\$3,634	\$3,179	\$2,725	\$2,271	\$1,817	\$1,363	\$909	\$455
10	\$9,558	\$6,372	\$4,552	\$4,097	\$3,642	\$3,186	\$2,731	\$2,276	\$1,821	\$1,366	\$911	\$456
11	\$9,579	\$6,386	\$4,562	\$4,106	\$3,650	\$3,193	\$2,737	\$2,281	\$1,825	\$1,369	\$913	\$457
12	\$9,600	\$6,400	\$4,572	\$4,115	\$3,658	\$3,200	\$2,743	\$2,286	\$1,829	\$1,372	\$915	\$458
13	\$9,621	\$6,414	\$4,582	\$4,124	\$3,666	\$3,207	\$2,749	\$2,291	\$1,833	\$1,375	\$917	\$459
14	\$9,642	\$6,428	\$4,592	\$4,133	\$3,674	\$3,214	\$2,755	\$2,296	\$1,837	\$1,378	\$919	\$460
15	\$9,663	\$6,442	\$4,602	\$4,142	\$3,682	\$3,221	\$2,761	\$2,301	\$1,841	\$1,381	\$921	\$461
16	\$9,684	\$6,456	\$4,612	\$4,151	\$3,690	\$3,228	\$2,767	\$2,306	\$1,845	\$1,384	\$923	\$462
17	\$9,705	\$6,470	\$4,622	\$4,160	\$3,698	\$3,235	\$2,773	\$2,311	\$1,849	\$1,387	\$925	\$463
18	\$9,726	\$6,484	\$4,632	\$4,169	\$3,706	\$3,242	\$2,779	\$2,316	\$1,853	\$1,390	\$927	\$464
19	\$9,747	\$6,498	\$4,642	\$4,178	\$3,714	\$3,249	\$2,785	\$2,321	\$1,857	\$1,393	\$929	\$465
20	\$9,768	\$6,512	\$4,652	\$4,187	\$3,722	\$3,256	\$2,791	\$2,326	\$1,861	\$1,396	\$931	\$466
21	\$9,789	\$6,526	\$4,662	\$4,196	\$3,730	\$3,263	\$2,797	\$2,331	\$1,865	\$1,399	\$933	\$467
22	\$9,810	\$6,540	\$4,672	\$4,205	\$3,738	\$3,270	\$2,803	\$2,336	\$1,869	\$1,402	\$935	\$468
23	\$9,831	\$6,554	\$4,682	\$4,214	\$3,746	\$3,277	\$2,809	\$2,341	\$1,873	\$1,405	\$937	\$469
24	\$9,852	\$6,568	\$4,692	\$4,223	\$3,754	\$3,284	\$2,815	\$2,346	\$1,877	\$1,408	\$939	\$470
25	\$9,873	\$6,582	\$4,702	\$4,232	\$3,762	\$3,291	\$2,821	\$2,351	\$1,881	\$1,411	\$941	\$471
26	\$9,894	\$6,596	\$4,712	\$4,241	\$3,770	\$3,298	\$2,827	\$2,356	\$1,885	\$1,414	\$943	\$472
27	\$9,915	\$6,610	\$4,722	\$4,250	\$3,778	\$3,305	\$2,833	\$2,361	\$1,889	\$1,417	\$945	\$473
28	\$9,936	\$6,624	\$4,732	\$4,259	\$3,786	\$3,312	\$2,839	\$2,366	\$1,893	\$1,420	\$947	\$474
29	\$9,957	\$6,638	\$4,742	\$4,268	\$3,794	\$3,319	\$2,845	\$2,371	\$1,897	\$1,423	\$949	\$475
30	\$9,978	\$6,652	\$4,752	\$4,277	\$3,802	\$3,326	\$2,851	\$2,376	\$1,901	\$1,426	\$951	\$476

	Salem High School	Andrew Lewis Middle School
21%	Athletic Trainer	
14%	Band Director	
9%	Head Marching Instructor	
8%	Weight Room Coach Yearbook Sponsor	
7%	Web Page Master	Band Director
6%	Newspaper Sponsor	
5%	Choir Director Color Guard Instructor	Newspaper Sponsor Yearbook Sponsor
4%	Literary Magazine Sponsor 11th Grade Class Sponsor SCA Sponsor 12th Grade Class Sponsor Hospitality Supplement Marching Instructor Robotics Team Sponsor	Choir Director SCA Sponsor
3%	Assistant Color Guard Instructor School Productions Instructor Robotics Team Sponsor Assistant	Robotics Team Sponsor
2%	9th Grade Class Sponsor 10th Grade Class Sponsor Drumline Instructor Spirit Club Sponsor	Math Counts Sponsor
1%	Assistant Marching Instructor Front Ensemble Instructor Band Camp Staff	



Salem City Schools
Pay Percentage Factors for VHSL Activities
2021-2022

Base Factor: \$44,514

Length of Season (0.2% x Number of Weeks)

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

Number of Participants

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

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

Summer Adjustment

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

coaches hired after July 1, 2014

@ coaches hired before July 1, 2014

Head Coach Program Administration

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

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

coaches hired after July 1, 2014

@ coaches hired before July 1, 2014

Number of Contests

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

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

Assistant Coaches (0.5% x Number of Assistants)

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

Years of Experience

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

VHSL Activity Supplement Market Adjustments

Lacrosse Head Coach - \$600

Wrestling Head Coach - \$200

Clothing Allowance

\$100 per coach per season worked

Salem City Schools
Salary Supplements for 2021 - 2022

Assignment	Amount
Instructional Supplements	\$1,600
Coordinators	
Instructional Coach	
School Nurse Coordinator	\$1,600
Department Chair	
Andrew Lewis Middle School	\$1,600
Salem High School	\$1,800
Grade Team Leader	
Andrew Lewis Middle School	\$500
Clinical Faculty Lead Teachers	\$300
Food Service Assistant Manager	
Middle & High Schools	\$530
Football Equipment Manager	
Salem High School	\$2,500
Indoor Drumline Supplement	
Salem High School	\$1,042
Garden Club Sponsor	
Andrew Lewis Middle School	\$1,042
Girls Who Code Supplement	
Andrew Lewis Middle School	\$1,042
Custodial Night Supervisor	
Salem High School	\$1,060
Andrew Lewis Middle School	\$1,060

SALEM CITY SCHOOLS
2021-2022 Classified Employee Pay Scale Matrix

	Grade	S01	S02	S03	S04	S05	S06	S07	S08	S09	S10	S11	S12	S13	S14	S15	S16	S17	S18	S19	S20	S21	S22	S23	S24
Step																									
1	Hourly	\$9.60000	\$10.08000	\$10.58400	\$11.11320	\$11.66886	\$12.25230	\$12.86492	\$13.50816	\$14.18357	\$14.89275	\$15.63739	\$16.41926	\$17.24022	\$18.10223	\$19.00734	\$19.95771	\$20.95560	\$22.00338	\$23.10354	\$24.25872	\$25.47166	\$26.74524	\$28.08250	\$29.48663
2	Hourly	\$9.77727	\$10.26614	\$10.77944	\$11.31842	\$11.88434	\$12.47855	\$13.10248	\$13.75761	\$14.44549	\$15.16776	\$15.92615	\$16.72246	\$17.55858	\$18.43651	\$19.35833	\$20.32625	\$21.34256	\$22.40969	\$23.53017	\$24.70668	\$25.94202	\$27.23912	\$28.60107	\$30.03113
3	Hourly	\$9.95782	\$10.45571	\$10.97850	\$11.52742	\$12.10379	\$12.70898	\$13.34443	\$14.01165	\$14.71224	\$15.44785	\$16.22024	\$17.03125	\$17.88281	\$18.77695	\$19.71580	\$20.70159	\$21.73667	\$22.82351	\$23.96468	\$25.16291	\$26.42106	\$27.74211	\$29.12922	\$30.58568
4	Hourly	\$10.14170	\$10.64879	\$11.18122	\$11.74029	\$12.32730	\$12.94367	\$13.59085	\$14.27039	\$14.98391	\$15.73311	\$16.51976	\$17.34575	\$18.21304	\$19.12369	\$20.07987	\$21.08387	\$22.13806	\$23.24496	\$24.40721	\$25.62757	\$26.90895	\$28.25440	\$29.66712	\$31.15047
5	Hourly	\$10.32898	\$10.84543	\$11.38770	\$11.95708	\$12.55494	\$13.18268	\$13.84182	\$14.53391	\$15.26060	\$16.02363	\$16.82481	\$17.66606	\$18.54936	\$19.47683	\$20.45067	\$21.47320	\$22.54686	\$23.67420	\$24.85791	\$26.10081	\$27.40585	\$28.77614	\$30.21495	\$31.72570
6	Hourly	\$10.51971	\$11.04570	\$11.59798	\$12.17788	\$12.78677	\$13.42611	\$14.09742	\$14.80229	\$15.54240	\$16.31952	\$17.13550	\$17.99228	\$18.89189	\$19.83648	\$20.82831	\$21.86972	\$22.96321	\$24.11137	\$25.31694	\$26.58279	\$27.91192	\$29.30752	\$30.77290	\$32.31154
7	Hourly	\$10.71397	\$11.24967	\$11.81215	\$12.40276	\$13.02289	\$13.67404	\$14.35774	\$15.07563	\$15.82941	\$16.62088	\$17.45192	\$18.32452	\$19.24075	\$20.20278	\$21.21292	\$22.27357	\$23.38725	\$24.55661	\$25.78444	\$27.07366	\$28.42735	\$29.84871	\$31.34115	\$32.90821
8	Hourly	\$10.91181	\$11.45740	\$12.03027	\$12.63179	\$13.26337	\$13.92654	\$14.62287	\$15.35401	\$16.12171	\$16.92780	\$17.77419	\$18.66290	\$19.59604	\$20.57585	\$21.60464	\$22.68487	\$23.81911	\$25.01007	\$26.26057	\$27.57360	\$28.95228	\$30.39990	\$31.91989	\$33.51589
9	Hourly	\$11.11331	\$11.66897	\$12.25242	\$12.86504	\$13.50830	\$14.18371	\$14.89290	\$15.63754	\$16.41942	\$17.24039	\$18.10241	\$19.00753	\$19.95790	\$20.95580	\$22.00359	\$23.10377	\$24.25896	\$25.47191	\$26.74550	\$28.08278	\$29.48691	\$30.96126	\$32.50932	\$34.13479
10	Hourly	\$11.31853	\$11.88445	\$12.47867	\$13.10261	\$13.75774	\$14.44563	\$15.16791	\$15.92630	\$16.72262	\$17.55875	\$18.43669	\$19.35852	\$20.32645	\$21.34277	\$22.40991	\$23.53040	\$24.70692	\$25.94227	\$27.23938	\$28.60135	\$30.03142	\$31.53299	\$33.10964	\$34.76512
11	Hourly	\$11.52753	\$12.10391	\$12.70911	\$13.34456	\$14.01179	\$14.71238	\$15.44800	\$16.22040	\$17.03142	\$17.88299	\$18.77714	\$19.71599	\$20.70179	\$21.73688	\$22.82373	\$23.96491	\$25.16316	\$26.42132	\$27.74238	\$29.12950	\$30.58598	\$32.11528	\$33.72104	\$35.40709
12	Hourly	\$11.74040	\$12.32742	\$12.94379	\$13.59098	\$14.27053	\$14.98406	\$15.73326	\$16.51992	\$17.34592	\$18.21321	\$19.12387	\$20.08007	\$21.08407	\$22.13828	\$23.24519	\$24.40745	\$25.62782	\$26.90921	\$28.25467	\$29.66741	\$31.15078	\$32.70832	\$34.34373	\$36.06092
13	Hourly	\$11.95720	\$12.55506	\$13.18281	\$13.84195	\$14.53405	\$15.26075	\$16.02379	\$16.82498	\$17.66623	\$18.54954	\$19.47701	\$20.45087	\$21.47341	\$22.54708	\$23.67443	\$24.85816	\$26.10106	\$27.40612	\$28.77642	\$30.21524	\$31.72601	\$33.31231	\$34.97792	\$36.72682
14	Hourly	\$12.17800	\$12.78690	\$13.42624	\$14.09756	\$14.80243	\$15.54256	\$16.31968	\$17.13567	\$17.99245	\$18.89207	\$19.83668	\$20.82851	\$21.86994	\$22.96343	\$24.11160	\$25.31718	\$26.58304	\$27.91220	\$29.30781	\$30.77320	\$32.31186	\$33.92745	\$35.62382	\$37.40501
15	Hourly	\$12.40288	\$13.02302	\$13.67417	\$14.35788	\$15.07577	\$15.82956	\$16.62104	\$17.45209	\$18.32470	\$19.24093	\$20.20298	\$21.21313	\$22.27379	\$23.38747	\$24.55685	\$25.78469	\$27.07393	\$28.42762	\$29.84900	\$31.34145	\$32.90853	\$34.55395	\$36.28165	\$38.09573
16	Hourly	\$12.63191	\$13.26350	\$13.92668	\$14.62301	\$15.35416	\$16.12187	\$16.92796	\$17.77436	\$18.66308	\$19.59624	\$20.57605	\$21.60485	\$22.68509	\$23.81935	\$25.01031	\$26.26083	\$27.57387	\$28.95256	\$30.40019	\$31.92020	\$33.51621	\$35.19202	\$36.95162	\$38.79921
17	Hourly	\$12.86517	\$13.50843	\$14.18385	\$14.89304	\$15.63769	\$16.41958	\$17.24056	\$18.10258	\$19.00771	\$19.95810	\$20.95600	\$22.00380	\$23.10399	\$24.25919	\$25.47215	\$26.74576	\$28.08305	\$29.48720	\$30.96156	\$32.50964	\$34.13512	\$35.84188	\$37.63397	\$39.51567
18	Hourly	\$13.10274	\$13.75787	\$14.44577	\$15.16805	\$15.92646	\$16.72278	\$17.55892	\$18.43686	\$19.35871	\$20.32664	\$21.34298	\$22.41012	\$23.53063	\$24.70716	\$25.94252	\$27.23965	\$28.60163	\$30.03171	\$31.53330	\$33.10996	\$34.76546	\$36.50373	\$38.32892	\$40.24536
19	Hourly	\$13.34469	\$14.01192	\$14.71252	\$15.44815	\$16.22055	\$17.03158	\$17.88316	\$18.77732	\$19.71619	\$20.70199	\$21.73709	\$22.82395	\$23.96515	\$25.16340	\$26.42157	\$27.74265	\$29.12979	\$30.58627	\$32.11559	\$33.72137	\$35.40744	\$37.17781	\$39.03670	\$40.98853
20	Hourly	\$13.59111	\$14.27067	\$14.98420	\$15.73341	\$16.52008	\$17.34609	\$18.21339	\$19.12406	\$20.08026	\$21.08428	\$22.13849	\$23.24541	\$24.40769	\$25.62807	\$26.90947	\$28.25495	\$29.66769	\$31.15108	\$32.70863	\$34.34406	\$36.06127	\$37.86433	\$39.75755	\$41.74543
21	Hourly	\$13.84209	\$14.53419	\$15.26090	\$16.02394	\$16.82514	\$17.66640	\$18.54972	\$19.47720	\$20.45106	\$21.47362	\$22.54730	\$23.67466	\$24.85840	\$26.10132	\$27.40638	\$28.77670	\$30.21554	\$31.72631	\$33.31263	\$34.97826	\$36.72717	\$38.56353	\$40.49171	\$42.51629
22	Hourly	\$14.09769	\$14.80258	\$15.54271	\$16.31984	\$17.13583	\$17.99263	\$18.89226	\$19.83687	\$20.82871	\$21.87015	\$22.96366	\$24.11184	\$25.31743	\$26.58330	\$27.91247	\$29.30809	\$30.77350	\$32.31217	\$33.92778	\$35.62417	\$37.40538	\$39.27564	\$41.23943	\$43.30140
23	Hourly	\$14.35802	\$15.07592	\$15.82972	\$16.62120	\$17.45226	\$18.32488	\$19.24112	\$20.20318	\$21.21333	\$22.27400	\$23.38770	\$24.55709	\$25.78494	\$27.07419	\$28.42790	\$29.84929	\$31.34176	\$32.90884	\$34.55429	\$36.28200	\$38.09610	\$40.00091	\$42.00095	\$44.10100
24	Hourly	\$14.62315	\$15.35431	\$16.12203	\$16.92813	\$17.77454	\$18.66326	\$19.59643	\$20.57625	\$21.60506	\$22.68531	\$23.81958	\$25.01056	\$26.26108	\$27.57414	\$28.95285	\$30.40049	\$31.92051	\$33.51654	\$35.19236	\$36.95198	\$38.79958	\$40.73956	\$42.77654	\$44.91537
25	Hourly	\$14.89318	\$15.63784	\$16.41974	\$17.24072	\$18.10276	\$19.00790	\$19.95829	\$20.95621	\$22.00402	\$23.10422	\$24.25943	\$25.47240	\$26.74602	\$28.08332	\$29.48749	\$30.96186	\$32.50995	\$34.13545	\$35.84223	\$37.63434	\$39.51605	\$41.49186	\$43.56645	\$45.74477
26	Hourly	\$15.16820	\$15.92661	\$16.72294	\$17.55909	\$18.43704	\$19.35890	\$20.32684	\$21.34318	\$22.41034	\$23.53086	\$24.70740	\$25.94277	\$27.23991	\$28.60191	\$30.03200	\$31.53360	\$33.11028	\$34.76580	\$36.50409	\$38.32929	\$40.24575	\$42.25804	\$44.37094	\$46.58949
27	Hourly	\$15.44830	\$16.22071	\$17.03175	\$17.88333	\$18.77750	\$19.71638	\$20.70220	\$21.73731	\$22.82417	\$23.96538	\$25.16365	\$26.42183	\$27.74292	\$29.13007	\$30.58657	\$32.11590	\$33.72169	\$35.40778	\$37.17817	\$39.03708	\$40.98893	\$43.03838	\$45.19030	\$47.44981
28	Hourly	\$15.73356	\$16.52024	\$17.34625	\$18.21357	\$19.12425	\$20.08046	\$21.08448	\$22.13871	\$23.24564	\$24.40792	\$25.62832	\$26.90973	\$28.25522	\$29.66798	\$31.15138	\$32.70895	\$34.34440	\$36.06162	\$37.86470	\$39.75793	\$41.74583	\$43.83312	\$46.02478	\$48.32602
29	Hourly	\$16.02410	\$16.82530	\$17.66657	\$18.54990	\$19.47739	\$20.45126	\$21.47383	\$22.54752	\$23.67489	\$24.85864	\$26.10157	\$27.40665	\$28.77698	\$30.21583	\$31.72662	\$33.31295	\$34.97860	\$36.72753	\$38.56391	\$40.49210	\$42.51671	\$44.64254	\$46.87467	\$49.21840
30	Hourly	\$16.32000	\$17.13600	\$17.99280	\$18.89244	\$19.83706	\$20.82892	\$21.87036	\$22.96388	\$24.11207	\$25.31768	\$26.58356	\$27.91274	\$29.30838	\$30.77379	\$32.31248	\$33.92811	\$35.62451	\$37.40574	\$39.27603	\$41.23983	\$43.30182	\$45.46691	\$47.74025	\$50.12727



Grade S01

Unassigned

2021 - 2022

Step	Hourly Rate	8 hours/day
		260 days/year

1	\$ 9.60000	\$ 19,968
2	9.77727	20,337
3	9.95782	20,712
4	10.14170	21,095
5	10.32898	21,484
6	10.51971	21,881
7	10.71397	22,285
8	10.91181	22,697
9	11.11331	23,116
10	11.31853	23,543
11	11.52753	23,977
12	11.74040	24,420
13	11.95720	24,871
14	12.17800	25,330
15	12.40288	25,798
16	12.63191	26,274
17	12.86517	26,760
18	13.10274	27,254
19	13.34469	27,757
20	13.59111	28,270
21	13.84209	28,792
22	14.09769	29,323
23	14.35802	29,865
24	14.62315	30,416
25	14.89318	30,978
26	15.16820	31,550
27	15.44830	32,132
28	15.73356	32,726
29	16.02410	33,330
30	16.32000	33,946

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

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



Grade S02
Cafeteria Monitor, Custodian
Aide, Reprographics Aide
2021 - 2022

Step	Hourly Rate	3 hours/day 180 days/year	
1	10.08000	\$	5,443
2	10.26614		5,544
3	10.45571		5,646
4	10.64879		5,750
5	10.84543		5,857
6	11.04570		5,965
7	11.24967		6,075
8	11.45740		6,187
9	11.66897		6,301
10	11.88445		6,418
11	12.10391		6,536
12	12.32742		6,657
13	12.55506		6,780
14	12.78690		6,905
15	13.02302		7,032
16	13.26350		7,162
17	13.50843		7,295
18	13.75787		7,429
19	14.01192		7,566
20	14.27067		7,706
21	14.53419		7,848
22	14.80258		7,993
23	15.07592		8,141
24	15.35431		8,291
25	15.63784		8,444
26	15.92661		8,600
27	16.22071		8,759
28	16.52024		8,921
29	16.82530		9,086
30	17.13600		9,253

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

1 day of sick leave per month of contract

Hourly Rate for Substitute Cafeteria Monitor: \$ 11.04570 per hour

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

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



Grade S03

Custodian

2021 - 2022

Step	Hourly Rate	3 hours/day 180 days/year	4 hours/day 210 days/year	8 hours/day 210 days/year	7 hours/day 260 days/year	8 hours/day 260 days/year
1	\$ 10.58400	\$ 5,715	\$ 8,891	\$ 17,781	\$ 19,263	\$ 22,015
2	10.77944	5,821	9,055	18,109	19,619	22,421
3	10.97850	5,928	9,222	18,444	19,981	22,835
4	11.18122	6,038	9,392	18,784	20,350	23,257
5	11.38770	6,149	9,566	19,131	20,726	23,686
6	11.59798	6,263	9,742	19,485	21,108	24,124
7	11.81215	6,379	9,922	19,844	21,498	24,569
8	12.03027	6,496	10,105	20,211	21,895	25,023
9	12.25242	6,616	10,292	20,584	22,299	25,485
10	12.47867	6,738	10,482	20,964	22,711	25,956
11	12.70911	6,863	10,676	21,351	23,131	26,435
12	12.94379	6,990	10,873	21,746	23,558	26,923
13	13.18281	7,119	11,074	22,147	23,993	27,420
14	13.42624	7,250	11,278	22,556	24,436	27,927
15	13.67417	7,384	11,486	22,973	24,887	28,442
16	13.92668	7,520	11,698	23,397	25,347	28,967
17	14.18385	7,659	11,914	23,829	25,815	29,502
18	14.44577	7,801	12,134	24,269	26,291	30,047
19	14.71252	7,945	12,359	24,717	26,777	30,602
20	14.98420	8,091	12,587	25,173	27,271	31,167
21	15.26090	8,241	12,819	25,638	27,775	31,743
22	15.54271	8,393	13,056	26,112	28,288	32,329
23	15.82972	8,548	13,297	26,594	28,810	32,926
24	16.12203	8,706	13,543	27,085	29,342	33,534
25	16.41974	8,867	13,793	27,585	29,884	34,153
26	16.72294	9,030	14,047	28,095	30,436	34,784
27	17.03175	9,197	14,307	28,613	30,998	35,426
28	17.34625	9,367	14,571	29,142	31,570	36,080
29	17.66657	9,540	14,840	29,680	32,153	36,746
30	17.99280	9,716	15,114	30,228	32,747	37,425

Benefits for 10-month Custodian (210 Day)

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

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

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

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

1 day of sick leave per month of contract

Hourly Rate for Substitute Custodian: \$11.18122 per hour

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

All Annual Salary Amounts are rounded to the nearest dollar.

Current employees should check their notices of employment for exact amounts.



**Grade S04
Custodian/Courier
Food Service Staff
2021 - 2022**

Step	Hourly Rate	6 hours/day 190 days/year	7 hours/day 187 days/year	7 hours/day 190 days/year	7.5 hours/day 190 days/year	8 hours/day 260 days/year
1	\$ 11.11320	\$ 12,669	\$ 14,547	\$ 14,781	\$ 15,836	\$ 23,115
2	11.31842	12,903	14,816	15,053	16,129	23,542
3	11.52742	13,141	15,089	15,331	16,427	23,977
4	11.74029	13,384	15,368	15,615	16,730	24,420
5	11.95708	13,631	15,652	15,903	17,039	24,871
6	12.17788	13,883	15,941	16,197	17,353	25,330
7	12.40276	14,139	16,235	16,496	17,674	25,798
8	12.63179	14,400	16,535	16,800	18,000	26,274
9	12.86504	14,666	16,840	17,111	18,333	26,759
10	13.10261	14,937	17,151	17,426	18,671	27,253
11	13.34456	15,213	17,468	17,748	19,016	27,757
12	13.59098	15,494	17,791	18,076	19,367	28,269
13	13.84195	15,780	18,119	18,410	19,725	28,791
14	14.09756	16,071	18,454	18,750	20,089	29,323
15	14.35788	16,368	18,794	19,096	20,460	29,864
16	14.62301	16,670	19,142	19,449	20,838	30,416
17	14.89304	16,978	19,495	19,808	21,223	30,978
18	15.16805	17,292	19,855	20,174	21,614	31,550
19	15.44815	17,611	20,222	20,546	22,014	32,132
20	15.73341	17,936	20,595	20,925	22,420	32,725
21	16.02394	18,267	20,975	21,312	22,834	33,330
22	16.31984	18,605	21,363	21,705	23,256	33,945
23	16.62120	18,948	21,757	22,106	23,685	34,572
24	16.92813	19,298	22,159	22,514	24,123	35,211
25	17.24072	19,654	22,568	22,930	24,568	35,861
26	17.55909	20,017	22,985	23,354	25,022	36,523
27	17.88333	20,387	23,409	23,785	25,484	37,197
28	18.21357	20,763	23,842	24,224	25,954	37,884
29	18.54990	21,147	24,282	24,671	26,434	38,584
30	18.89244	21,537	24,730	25,127	26,922	39,296

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

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

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

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

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

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



**Grade S05
School Bus Aide
2021 - 2022**

Step	Hourly Rate	5 hours/day 189 days/year
------	-------------	------------------------------

1	\$ 11.66886	\$ 11,027
2	11.88434	11,231
3	12.10379	11,438
4	12.32730	11,649
5	12.55494	11,864
6	12.78677	12,084
7	13.02289	12,307
8	13.26337	12,534
9	13.50830	12,765
10	13.75774	13,001
11	14.01179	13,241
12	14.27053	13,486
13	14.53405	13,735
14	14.80243	13,988
15	15.07577	14,247
16	15.35416	14,510
17	15.63769	14,778
18	15.92646	15,051
19	16.22055	15,328
20	16.52008	15,611
21	16.82514	15,900
22	17.13583	16,193
23	17.45226	16,492
24	17.77454	16,797
25	18.10276	17,107
26	18.43704	17,423
27	18.77750	17,745
28	19.12425	18,072
29	19.47739	18,406
30	19.83706	18,746

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

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

Hourly Rate for Substitute School Bus Aide: \$ 11.66886 per hour

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

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



Grade S06
Instructional Assistant
Office Aide
2021 - 2022

Step	Hourly Rate	3.25 hours/day 182 days/year	6.5 hours/day 189 days/year	7 hours/day 189 days/year	7.5 hours/day 189 days/year	7 hours/day 260 days/year
1	\$ 12.25230	\$ 7,247	\$ 15,052	\$ 16,210	\$ 17,368	\$ 22,299
2	12.47855	7,381	15,330	16,509	17,688	22,711
3	12.70898	7,517	15,613	16,814	18,015	23,130
4	12.94367	7,656	15,901	17,124	18,348	23,557
5	13.18268	7,798	16,195	17,441	18,686	23,992
6	13.42611	7,942	16,494	17,763	19,032	24,436
7	13.67404	8,088	16,799	18,091	19,383	24,887
8	13.92654	8,238	17,109	18,425	19,741	25,346
9	14.18371	8,390	17,425	18,765	20,105	25,814
10	14.44563	8,545	17,746	19,112	20,477	26,291
11	14.71238	8,702	18,074	19,464	20,855	26,777
12	14.98406	8,863	18,408	19,824	21,240	27,271
13	15.26075	9,027	18,748	20,190	21,632	27,775
14	15.54256	9,193	19,094	20,563	22,032	28,287
15	15.82956	9,363	19,447	20,943	22,438	28,810
16	16.12187	9,536	19,806	21,329	22,853	29,342
17	16.41958	9,712	20,171	21,723	23,275	29,884
18	16.72278	9,892	20,544	22,124	23,705	30,435
19	17.03158	10,074	20,923	22,533	24,142	30,997
20	17.34609	10,260	21,310	22,949	24,588	31,570
21	17.66640	10,450	21,703	23,373	25,042	32,153
22	17.99263	10,643	22,104	23,804	25,505	32,747
23	18.32488	10,839	22,512	24,244	25,976	33,351
24	18.66326	11,039	22,928	24,691	26,455	33,967
25	19.00790	11,243	23,351	25,147	26,944	34,594
26	19.35890	11,451	23,782	25,612	27,441	35,233
27	19.71638	11,662	24,222	26,085	27,948	35,884
28	20.08046	11,878	24,669	26,566	28,464	36,546
29	20.45126	12,097	25,124	27,057	28,990	37,221
30	20.82892	12,320	25,588	27,557	29,525	37,909

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

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

Benefits for 12-month Full-Time Transportation Office Aide (260 day)

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

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

1 day of sick leave per month of contract

Hourly Rate for Substitute Instructional Assistant & Office Aide: **\$ 12.25230** **per hour**

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

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



Grade S07
Unassigned
2021 - 2022

Step	Hourly Rate	8 hours/day
		260 days/year

1	\$ 11.66886	\$ 24,271
2	11.88434	24,719
3	12.10379	25,176
4	12.32730	25,641
5	12.55494	26,114
6	12.78677	26,596
7	13.02289	27,088
8	13.26337	27,588
9	13.50830	28,097
10	13.75774	28,616
11	14.01179	29,145
12	14.27053	29,683
13	14.53405	30,231
14	14.80243	30,789
15	15.07577	31,358
16	15.35416	31,937
17	15.63769	32,526
18	15.92646	33,127
19	16.22055	33,739
20	16.52008	34,362
21	16.82514	34,996
22	17.13583	35,643
23	17.45226	36,301
24	17.77454	36,971
25	18.10276	37,654
26	18.43704	38,349
27	18.77750	39,057
28	19.12425	39,778
29	19.47739	40,513
30	19.83706	41,261

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



Grade S08
Elementary Building Manager
Parent Resource Center Coordinator
Receptionist
Secretary (School and Attendance)
Student Support Specialist
2021 - 2022

Step	Hourly Rate	5.25 hours/day 189 days/year	7 hours/day 192 days/year	8 hours/day 210 days/year	4 hours/day 260 days/year	8 hours/day 260 days/year
1	\$ 13.50816	\$ 13,403	\$ 18,155	\$ 22,694	\$ 14,048	\$ 28,097
2	13.75761	13,651	18,490	23,113	14,308	28,616
3	14.01165	13,903	18,832	23,540	14,572	29,144
4	14.27039	14,160	19,179	23,974	14,841	29,682
5	14.53391	14,421	19,534	24,417	15,115	30,231
6	14.80229	14,688	19,894	24,868	15,394	30,789
7	15.07563	14,959	20,262	25,327	15,679	31,357
8	15.35401	15,235	20,636	25,795	15,968	31,936
9	15.63754	15,516	21,017	26,271	16,263	32,526
10	15.92630	15,803	21,405	26,756	16,563	33,127
11	16.22040	16,095	21,800	27,250	16,869	33,738
12	16.51992	16,392	22,203	27,753	17,181	34,361
13	16.82498	16,695	22,613	28,266	17,498	34,996
14	17.13567	17,003	23,030	28,788	17,821	35,642
15	17.45209	17,317	23,456	29,320	18,150	36,300
16	17.77436	17,637	23,889	29,861	18,485	36,971
17	18.10258	17,962	24,330	30,412	18,827	37,653
18	18.43686	18,294	24,779	30,974	19,174	38,349
19	18.77732	18,632	25,237	31,546	19,528	39,057
20	19.12406	18,976	25,703	32,128	19,889	39,778
21	19.47720	19,326	26,177	32,722	20,256	40,513
22	19.83687	19,683	26,661	33,326	20,630	41,261
23	20.20318	20,047	27,153	33,941	21,011	42,023
24	20.57625	20,417	27,654	34,568	21,399	42,799
25	20.95621	20,794	28,165	35,206	21,794	43,589
26	21.34318	21,178	28,685	35,857	22,197	44,394
27	21.73731	21,569	29,215	36,519	22,607	45,214
28	22.13871	21,967	29,754	37,193	23,024	46,049
29	22.54752	22,373	30,304	37,880	23,449	46,899
30	22.96388	22,786	30,863	38,579	23,882	47,765

Benefits for 10-month Full-Time (189, 210 Day) Parent Resource Center Coordinator, Secretary, and Student Support Specialist

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

Benefits for 12 month Full-Time (260 day) Elementary Building Manager and School Secretary

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

Benefits for 12-month Receptionist (260 Day)

1 day of sick leave per month of contract

Hourly Rate for Substitute Student Support Specialist: \$ 13.50816 per hour

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

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



Grade S09

**Middle School Bookkeeper
Middle School Building Manager
Middle School Counseling Secretary
Non-CDL School Bus Driver
2021 - 2022**

Step	Hourly Rate	5	8
		hours/day 189 days/year	hours/day 260 days/year
1	\$ 14.18357	\$ 13,403	\$ 29,502
2	14.44549	13,651	30,047
3	14.71224	13,903	30,601
4	14.98391	14,160	31,167
5	15.26060	14,421	31,742
6	15.54240	14,688	32,328
7	15.82941	14,959	32,925
8	16.12171	15,235	33,533
9	16.41942	15,516	34,152
10	16.72262	15,803	34,783
11	17.03142	16,095	35,425
12	17.34592	16,392	36,080
13	17.66623	16,695	36,746
14	17.99245	17,003	37,424
15	18.32470	17,317	38,115
16	18.66308	17,637	38,819
17	19.00771	17,962	39,536
18	19.35871	18,294	40,266
19	19.71619	18,632	41,010
20	20.08026	18,976	41,767
21	20.45106	19,326	42,538
22	20.82871	19,683	43,324
23	21.21333	20,047	44,124
24	21.60506	20,417	44,939
25	22.00402	20,794	45,768
26	22.41034	21,178	46,614
27	22.82417	21,569	47,474
28	23.24564	21,967	48,351
29	23.67489	22,373	49,244
30	24.11207	22,786	50,153

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

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

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

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

Hourly Rate for Substitute Non-CDL School Bus Driver: \$ 15.82941 per hour

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

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



Grade S10
Administrative Secretary
Food Service Manager
High School Building Manager
High School Bookkeeper
High School Counseling Secretary
Main Office Secretary
School Bus Driver
2021 - 2022

Step	Hourly Rate	5 hours/day 189 days/year	6 hours/day 189 days/year	7 hours/day 189 days/year	8 hours/day 192 days/year	8 hours/day 210 days/year	8 hours/day 260 days/year
1	\$ 14.89275	\$ 14,074	\$ 16,888	\$ 19,703	\$ 22,875	\$ 25,020	\$ 30,977
2	15.16776	14,334	17,200	20,067	23,298	25,482	31,549
3	15.44785	14,598	17,518	20,438	23,728	25,952	32,132
4	15.73311	14,868	17,841	20,815	24,166	26,432	32,725
5	16.02363	15,142	18,171	21,199	24,612	26,920	33,329
6	16.31952	15,422	18,506	21,591	25,067	27,417	33,945
7	16.62088	15,707	18,848	21,989	25,530	27,923	34,571
8	16.92780	15,997	19,196	22,395	26,001	28,439	35,210
9	17.24039	16,292	19,551	22,809	26,481	28,964	35,860
10	17.55875	16,593	19,912	23,230	26,970	29,499	36,522
11	17.88299	16,899	20,279	23,659	27,468	30,043	37,197
12	18.21321	17,211	20,654	24,096	27,975	30,598	37,883
13	18.54954	17,529	21,035	24,541	28,492	31,163	38,583
14	18.89207	17,853	21,424	24,994	29,018	31,739	39,296
15	19.24093	18,183	21,819	25,456	29,554	32,325	40,021
16	19.59624	18,518	22,222	25,926	30,100	32,922	40,760
17	19.95810	18,860	22,632	26,405	30,656	33,530	41,513
18	20.32664	19,209	23,050	26,892	31,222	34,149	42,279
19	20.70199	19,563	23,476	27,389	31,798	34,779	43,060
20	21.08428	19,925	23,910	27,894	32,385	35,422	43,855
21	21.47362	20,293	24,351	28,410	32,983	36,076	44,665
22	21.87015	20,667	24,801	28,934	33,593	36,742	45,490
23	22.27400	21,049	25,259	29,469	34,213	37,420	46,330
24	22.68531	21,438	25,725	30,013	34,845	38,111	47,185
25	23.10422	21,833	26,200	30,567	35,488	38,815	48,057
26	23.53086	22,237	26,684	31,131	36,143	39,532	48,944
27	23.96538	22,647	27,177	31,706	36,811	40,262	49,848
28	24.40792	23,065	27,679	32,292	37,491	41,005	50,768
29	24.85864	23,491	28,190	32,888	38,183	41,763	51,706
30	25.31768	23,925	28,710	33,495	38,888	42,534	52,661

Benefits for 10-month Full-Time Food Service Manager (192 day), Main Office Secretary (210 day) and School Bus Driver (189 day)

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

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

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

Hourly Rate for Substitute Bus Driver: \$ 16.62088 per hour

Field Trip Rate for Non-Regular School Bus Driver: \$ 16.62088 per hour

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

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



Grade S11

Unassigned

2021 - 2022

Step	Hourly Rate	8 hours/day 260
		days/year

1	\$ 15.63739	\$ 32,526
2	15.92615	33,126
3	16.22024	33,738
4	16.51976	34,361
5	16.82481	34,996
6	17.13550	35,642
7	17.45192	36,300
8	17.77419	36,970
9	18.10241	37,653
10	18.43669	38,348
11	18.77714	39,056
12	19.12387	39,778
13	19.47701	40,512
14	19.83668	41,260
15	20.20298	42,022
16	20.57605	42,798
17	20.95600	43,588
18	21.34298	44,393
19	21.73709	45,213
20	22.13849	46,048
21	22.54730	46,898
22	22.96366	47,764
23	23.38770	48,646
24	23.81958	49,545
25	24.25943	50,460
26	24.70740	51,391
27	25.16365	52,340
28	25.62832	53,307
29	26.10157	54,291
30	26.58356	55,294

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

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



Grade S12

Unassigned

2021 - 2022

Step	Hourly Rate	8 hours/day 260 days/year

1	\$ 16.41926	\$ 34,152
2	16.72246	34,783
3	17.03125	35,425
4	17.34575	36,079
5	17.66606	36,745
6	17.99228	37,424
7	18.32452	38,115
8	18.66290	38,819
9	19.00753	39,536
10	19.35852	40,266
11	19.71599	41,009
12	20.08007	41,767
13	20.45087	42,538
14	20.82851	43,323
15	21.21313	44,123
16	21.60485	44,938
17	22.00380	45,768
18	22.41012	46,613
19	22.82395	47,474
20	23.24541	48,350
21	23.67466	49,243
22	24.11184	50,153
23	24.55709	51,079
24	25.01056	52,022
25	25.47240	52,983
26	25.94277	53,961
27	26.42183	54,957
28	26.90973	55,972
29	27.40665	57,006
30	27.91274	58,058

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

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



Grade S13

Unassigned

2021 - 2022

Step	Hourly Rate	8 hours/day 260
		days/year

1	\$ 17.24022	\$ 35,860
2	17.55858	36,522
3	17.88281	37,196
4	18.21304	37,883
5	18.54936	38,583
6	18.89189	39,295
7	19.24075	40,021
8	19.59604	40,760
9	19.95790	41,512
10	20.32645	42,279
11	20.70179	43,060
12	21.08407	43,855
13	21.47341	44,665
14	21.86994	45,489
15	22.27379	46,329
16	22.68509	47,185
17	23.10399	48,056
18	23.53063	48,944
19	23.96515	49,848
20	24.40769	50,768
21	24.85840	51,705
22	25.31743	52,660
23	25.78494	53,633
24	26.26108	54,623
25	26.74602	55,632
26	27.23991	56,659
27	27.74292	57,705
28	28.25522	58,771
29	28.77698	59,856
30	29.30838	60,961

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

All Annual Salary Amounts are rounded to the nearest dollar.

Current employees should check their notices of employment for exact amounts.



Grade S14
Clerk of the School Board
2021 - 2022

Step	Hourly Rate	8 hours/day 260 days/year
1	\$ 18.10223	\$ 37,653
2	18.43651	38,348
3	18.77695	39,056
4	19.12369	39,777
5	19.47683	40,512
6	19.83648	41,260
7	20.20278	42,022
8	20.57585	42,798
9	20.95580	43,588
10	21.34277	44,393
11	21.73688	45,213
12	22.13828	46,048
13	22.54708	46,898
14	22.96343	47,764
15	23.38747	48,646
16	23.81935	49,544
17	24.25919	50,459
18	24.70716	51,391
19	25.16340	52,340
20	25.62807	53,306
21	26.10132	54,291
22	26.58330	55,293
23	27.07419	56,314
24	27.57414	57,354
25	28.08332	58,413
26	28.60191	59,492
27	29.13007	60,591
28	29.66798	61,709
29	30.21583	62,849
30	30.77379	64,009

Benefits for 12-month Full-Time Clerk of the School Board (260 day)

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

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

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



Grade S15

Unassigned

2021 - 2022

Step	Hourly Rate	8 hours/day 260 days/year
1	\$ 19.00734	\$ 39,535
2	19.35833	40,265
3	19.71580	41,009
4	20.07987	41,766
5	20.45067	42,537
6	20.82831	43,323
7	21.21292	44,123
8	21.60464	44,938
9	22.00359	45,767
10	22.40991	46,613
11	22.82373	47,473
12	23.24519	48,350
13	23.67443	49,243
14	24.11160	50,152
15	24.55685	51,078
16	25.01031	52,021
17	25.47215	52,982
18	25.94252	53,960
19	26.42157	54,957
20	26.90947	55,972
21	27.40638	57,005
22	27.91247	58,058
23	28.42790	59,130
24	28.95285	60,222
25	29.48749	61,334
26	30.03200	62,467
27	30.58657	63,620
28	31.15138	64,795
29	31.72662	65,991
30	32.31248	67,210

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

All Annual Salary Amounts are rounded to the nearest dollar.

Current employees should check their notices of employment for exact amounts.



Grade S16
Computer Technician I
Media Clerk
2021 - 2022

Step	Hourly Rate	6 hours/day 189 days/year	8 hours/day 260 days/year
1	\$ 19.95771	\$ 22,632	\$ 41,512
2	20.32625	23,050	42,279
3	20.70159	23,476	43,059
4	21.08387	23,909	43,854
5	21.47320	24,351	44,664
6	21.86972	24,800	45,489
7	22.27357	25,258	46,329
8	22.68487	25,725	47,185
9	23.10377	26,200	48,056
10	23.53040	26,683	48,943
11	23.96491	27,176	49,847
12	24.40745	27,678	50,767
13	24.85816	28,189	51,705
14	25.31718	28,710	52,660
15	25.78469	29,240	53,632
16	26.26083	29,780	54,623
17	26.74576	30,330	55,631
18	27.23965	30,890	56,658
19	27.74265	31,460	57,705
20	28.25495	32,041	58,770
21	28.77670	32,633	59,856
22	29.30809	33,235	60,961
23	29.84929	33,849	62,087
24	30.40049	34,474	63,233
25	30.96186	35,111	64,401
26	31.53360	35,759	65,590
27	32.11590	36,419	66,801
28	32.70895	37,092	68,035
29	33.31295	37,777	69,291
30	33.92811	38,474	70,570

Benefits for 10-month Full-Time Media Clerk (200 day)

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

Benefits for 12-month Full-Time Computer Technician I (260 day)

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

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

All Annual Salary Amounts are rounded to the nearest dollar.

Current employees should check their notices of employment for exact amounts.



Grade S17

**Accounting/Finance Specialist
Driver Education Instructor
Employee Benefits/Payroll Specialist
Grant Specialist
2021 - 2022**

Step	Hourly Rate	8
		hours/day 260 days/year
1	\$ 20.95560	\$ 43,588
2	21.34256	44,393
3	21.73667	45,212
4	22.13806	46,047
5	22.54686	46,897
6	22.96321	47,763
7	23.38725	48,645
8	23.81911	49,544
9	24.25896	50,459
10	24.70692	51,390
11	25.16316	52,339
12	25.62782	53,306
13	26.10106	54,290
14	26.58304	55,293
15	27.07393	56,314
16	27.57387	57,354
17	28.08305	58,413
18	28.60163	59,491
19	29.12979	60,590
20	29.66769	61,709
21	30.21554	62,848
22	30.77350	64,009
23	31.34176	65,191
24	31.92051	66,395
25	32.50995	67,621
26	33.11028	68,869
27	33.72169	70,141
28	34.34440	71,436
29	34.97860	72,755
30	35.62451	74,099

Benefits for 10-month Driver Education Instructor (189 day)

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

Benefits for 12-month Accounting/Finance Specialist, Employee Benefits/Payroll Specialist and Grant Specialist (260 day)

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

Hourly Rate for Substitute Driver Education Instructor:

Substitute Teacher Hourly Rate

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

All Annual Salary Amounts are rounded to the nearest dollar.

Current employees should check their notices of employment for exact amounts.



Grade S18
Computer Technician II
2021 - 2022

Step	Hourly Rate	8 hours/day 260 days/year

1	\$ 22.00338	\$ 45,767
2	22.40969	46,612
3	22.82351	47,473
4	23.24496	48,350
5	23.67420	49,242
6	24.11137	50,152
7	24.55661	51,078
8	25.01007	52,021
9	25.47191	52,982
10	25.94227	53,960
11	26.42132	54,956
12	26.90921	55,971
13	27.40612	57,005
14	27.91220	58,057
15	28.42762	59,129
16	28.95256	60,221
17	29.48720	61,333
18	30.03171	62,466
19	30.58627	63,619
20	31.15108	64,794
21	31.72631	65,991
22	32.31217	67,209
23	32.90884	68,450
24	33.51654	69,714
25	34.13545	71,002
26	34.76580	72,313
27	35.40778	73,648
28	36.06162	75,008
29	36.72753	76,393
30	37.40574	77,804

Benefits for 12-month Full-Time Computer Technician II (260 day)

Vacation at established rates for 12 month personnel

1 day of sick leave per month of contract

Sick Leave Bank option after 1 year of service for VRS Plan 1 or 2 members

Group health insurance available; employer contribution varies by coverage

Group dental insurance available; employer contribution varies by coverage

VRS life insurance premium

VRS Hybrid Disability if applicable

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

All Annual Salary Amounts are rounded to the nearest dollar.

Current employees should check their notices of employment for exact amounts.



Grade S19

Unassigned

2021 - 2022

Step	Hourly Rate	8 hours/day 260 days/year
1	\$ 23.10354	\$ 48,055
2	23.53017	48,943
3	23.96468	49,847
4	24.40721	50,767
5	24.85791	51,704
6	25.31694	52,659
7	25.78444	53,632
8	26.26057	54,622
9	26.74550	55,631
10	27.23938	56,658
11	27.74238	57,704
12	28.25467	58,770
13	28.77642	59,855
14	29.30781	60,960
15	29.84900	62,086
16	30.40019	63,232
17	30.96156	64,400
18	31.53330	65,589
19	32.11559	66,800
20	32.70863	68,034
21	33.31263	69,290
22	33.92778	70,570
23	34.55429	71,873
24	35.19236	73,200
25	35.84223	74,552
26	36.50409	75,928
27	37.17817	77,331
28	37.86470	78,759
29	38.56391	80,213
30	39.27603	81,694

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

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



Grade S20
Programmer
School Nurse
2021 - 2022

Step	Hourly Rate	8 hours/day 200 days/year	8 hours/day 260 days/year
1	\$ 24.25872	\$ 38,814	\$ 50,458
2	24.70668	39,531	51,390
3	25.16291	40,261	52,339
4	25.62757	41,004	53,305
5	26.10081	41,761	54,290
6	26.58279	42,532	55,292
7	27.07366	43,318	56,313
8	27.57360	44,118	57,353
9	28.08278	44,932	58,412
10	28.60135	45,762	59,491
11	29.12950	46,607	60,589
12	29.66741	47,468	61,708
13	30.21524	48,344	62,848
14	30.77320	49,237	64,008
15	31.34145	50,146	65,190
16	31.92020	51,072	66,394
17	32.50964	52,015	67,620
18	33.10996	52,976	68,869
19	33.72137	53,954	70,140
20	34.34406	54,951	71,436
21	34.97826	55,965	72,755
22	35.62417	56,999	74,098
23	36.28200	58,051	75,467
24	36.95198	59,123	76,860
25	37.63434	60,215	78,279
26	38.32929	61,327	79,725
27	39.03708	62,459	81,197
28	39.75793	63,613	82,697
29	40.49210	64,787	84,224
30	41.23983	65,984	85,779

Benefits for 10-month Full-Time School Nurse (200 day)

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

Benefits for 12-month Full-Time Programmer (260 day)

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

Hourly Rate for Substitute School Nurse \$ 24.25872 per hour

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

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



Grade S21
Unassigned
2021 - 2022

Step	Hourly Rate	8 hours/day 260 days/year	
1	\$ 25.47166	\$	52,981
2	25.94202		53,959
3	26.42106		54,956
4	26.90895		55,971
5	27.40585		57,004
6	27.91192		58,057
7	28.42735		59,129
8	28.95228		60,221
9	29.48691		61,333
10	30.03142		62,465
11	30.58598		63,619
12	31.15078		64,794
13	31.72601		65,990
14	32.31186		67,209
15	32.90853		68,450
16	33.51621		69,714
17	34.13512		71,001
18	34.76546		72,312
19	35.40744		73,647
20	36.06127		75,007
21	36.72717		76,393
22	37.40538		77,803
23	38.09610		79,240
24	38.79958		80,703
25	39.51605		82,193
26	40.24575		83,711
27	40.98893		85,257
28	41.74583		86,831
29	42.51671		88,435
30	43.30182		90,068

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

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



Grade S22
Clerk of the Works
School Social Worker
Workforce Coordinator
2021 - 2022

Step	Hourly Rate	4	8
		hours/day 260 days/year	hours/day 210 days/year
1	\$ 26.74524	\$ 27,815	\$ 44,932
2	27.23912	28,329	45,762
3	27.74211	28,852	46,607
4	28.25440	29,385	47,467
5	28.77614	29,927	48,344
6	29.30752	30,480	49,237
7	29.84871	31,043	50,146
8	30.39990	31,616	51,072
9	30.96126	32,200	52,015
10	31.53299	32,794	52,975
11	32.11528	33,400	53,954
12	32.70832	34,017	54,950
13	33.31231	34,645	55,965
14	33.92745	35,285	56,998
15	34.55395	35,936	58,051
16	35.19202	36,600	59,123
17	35.84188	37,276	60,214
18	36.50373	37,964	61,326
19	37.17781	38,665	62,459
20	37.86433	39,379	63,612
21	38.56353	40,106	64,787
22	39.27564	40,847	65,983
23	40.00091	41,601	67,202
24	40.73956	42,369	68,442
25	41.49186	43,152	69,706
26	42.25804	43,948	70,994
27	43.03838	44,760	72,304
28	43.83312	45,586	73,640
29	44.64254	46,428	74,999
30	45.46691	47,286	76,384

Benefits for 10-month Full-Time School Social Worker (210 day)

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

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

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



Grade S23

Unassigned

2021 - 2022

Step	Hourly Rate	8 hours/day 260 days/year

1	\$ 28.08250	\$ 58,412
2	28.60107	59,490
3	29.12922	60,589
4	29.66712	61,708
5	30.21495	62,847
6	30.77290	64,008
7	31.34115	65,190
8	31.91989	66,393
9	32.50932	67,619
10	33.10964	68,868
11	33.72104	70,140
12	34.34373	71,435
13	34.97792	72,754
14	35.62382	74,098
15	36.28165	75,466
16	36.95162	76,859
17	37.63397	78,279
18	38.32892	79,724
19	39.03670	81,196
20	39.75755	82,696
21	40.49171	84,223
22	41.23943	85,778
23	42.00095	87,362
24	42.77654	88,975
25	43.56645	90,618
26	44.37094	92,292
27	45.19030	93,996
28	46.02478	95,732
29	46.87467	97,499
30	47.74025	99,300

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

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



Grade S24
Coordinator of Athletic Training
Coordinator of School Counseling
Coordinator of Technology Systems
Regional Adult Education Program Manager
School Psychologist
2021 - 2022

Step	Hourly Rate	8 hours/day 200 days/year	8 hours/day 210 days/year	8 hours/day 220 days/year	8 hours/day 260 days/year
1	\$ 29.48663	\$ 47,179	\$ 49,538	\$ 51,896	\$ 61,332
2	\$ 30.03113	48,050	50,452	52,855	62,465
3	\$ 30.58568	48,937	51,384	53,831	63,618
4	\$ 31.15047	49,841	52,333	54,825	64,793
5	\$ 31.72570	50,761	53,299	55,837	65,989
6	\$ 32.31154	51,698	54,283	56,868	67,208
7	\$ 32.90821	52,653	55,286	57,918	68,449
8	\$ 33.51589	53,625	56,307	58,988	69,713
9	\$ 34.13479	54,616	57,346	60,077	71,000
10	\$ 34.76512	55,624	58,405	61,187	72,311
11	\$ 35.40709	56,651	59,484	62,316	73,647
12	\$ 36.06092	57,697	60,582	63,467	75,007
13	\$ 36.72682	58,763	61,701	64,639	76,392
14	\$ 37.40501	59,848	62,840	65,833	77,802
15	\$ 38.09573	60,953	64,001	67,048	79,239
16	\$ 38.79921	62,079	65,183	68,287	80,702
17	\$ 39.51567	63,225	66,386	69,548	82,193
18	\$ 40.24536	64,393	67,612	70,832	83,710
19	\$ 40.98853	65,582	68,861	72,140	85,256
20	\$ 41.74543	66,793	70,132	73,472	86,830
21	\$ 42.51629	68,026	71,427	74,829	88,434
22	\$ 43.30140	69,282	72,746	76,210	90,067
23	\$ 44.10100	70,562	74,090	77,618	91,730
24	\$ 44.91537	71,865	75,458	79,051	93,424
25	\$ 45.74477	73,192	76,851	80,511	95,149
26	\$ 46.58949	74,543	78,270	81,998	96,906
27	\$ 47.44981	75,920	79,716	83,512	98,696
28	\$ 48.32602	77,322	81,188	85,054	100,518
29	\$ 49.21840	78,749	82,687	86,624	102,374
30	\$ 50.12727	80,204	84,214	88,224	104,265

Benefits for 11-month Full-Time Coordinator of Athletic Training (220 day) and for 10-month Full-Time School Psychologist (200 and 210 day)

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

Benefits for 12-month Full-Time Coordinator of School Counseling, Coordinator of Technology Systems, Coordinator of Transportation, Regional Adult Program Manager and School Psychologist (260 day)

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

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

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



Grade A01
Elementary School Assistant Principal
Elementary School Assistant and Summer School Principal
Coordinator of Preschool and English Learner Programs

2021 - 2022

Step	Hourly Rate	8 hrs/day 210 days/year	8 hrs/day 260 days/year

1	\$ 36.84167	\$ 61,894	\$ 76,631
2	\$ 37.50000	63,000	\$ 78,000
3	\$ 38.17001	64,126	\$ 79,394
4	\$ 38.85198	65,271	\$ 80,812
5	\$ 39.54614	66,438	\$ 82,256
6	\$ 40.25270	67,625	\$ 83,726
7	\$ 40.97189	68,833	\$ 85,222
8	\$ 41.70393	70,063	\$ 86,744
9	\$ 42.44904	71,314	\$ 88,294
10	\$ 43.20747	72,589	\$ 89,872
11	\$ 43.97945	73,885	\$ 91,477
12	\$ 44.76522	75,206	\$ 93,112
13	\$ 45.56504	76,549	\$ 94,775
14	\$ 46.37914	77,917	\$ 96,469
15	\$ 47.20778	79,309	\$ 98,192
16	\$ 48.05124	80,726	\$ 99,947
17	\$ 48.90976	82,168	\$ 101,732
18	\$ 49.78362	83,636	\$ 103,550
19	\$ 50.67309	85,131	\$ 105,400
20	\$ 51.57846	86,652	\$ 107,283

Benefits for Elementary School Assistant Principal & Coordinator of Preschool and EL Programs

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

Benefits for Elementary School Assistant and Summer School Principal

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

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



**Grade A03
Middle School Assistant Principal
Coordinator of Transportation
Coordinator of Alternative Education and Attendance**

2021 - 2022

Step	Hourly Rate	8 hours/day
		260 days/year

1	\$ 34.38750	\$ 71,526
2	34.73138	72,804
3	35.07869	74,105
4	35.42948	75,429
5	35.78377	76,777
6	36.14161	78,149
7	36.50302	79,545
8	36.86805	80,966
9	37.23673	82,413
10	37.60910	83,885
11	37.98519	85,384
12	38.36505	86,909
13	38.74870	88,462
14	39.13618	90,043
15	39.52754	91,652
16	39.92282	93,289
17	40.32205	94,956
18	40.72527	96,652
19	41.13252	98,379
20	41.54385	100,137

Benefits for Middle School Assistant Principal, Coordinator of Transportation & Coordinator of Alternative Education and Attendance

1 day of sick leave per month of contract

Vacation at established rate for 12 month employees

Sick Leave Bank option after 1 year of service if a VRS Plan 1 or 2 member

Group health insurance available; employer contribution varies by coverage

Group dental insurance available; employer contribution varies by coverage

VRS life insurance premium paid

VRS Hybrid Disability if applicable

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



Grade A04
High School Assistant Principal
High School Assistant Principal and Division Coordinator of Assessment
2021 - 2022

Step	Hourly Rate	8 hours/day
		260 days/year

1	\$ 36.96683	\$ 76,891
2	37.33650	78,265
3	37.70986	79,663
4	38.08696	81,086
5	38.46783	82,535
6	38.85251	84,010
7	39.24103	85,511
8	39.63344	87,039
9	40.02978	88,594
10	40.43007	90,177
11	40.83437	91,788
12	41.24272	93,428
13	41.65515	95,097
14	42.07170	96,796
15	42.49241	98,525
16	42.91734	100,286
17	43.34651	102,078
18	43.77998	103,901
19	44.21778	105,758
20	44.65995	107,647

Benefits for High School Assistant Principal and High School Assistant Principal and Division Coordinator of Assessment

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

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



**Grade A05
Elementary Principal;
Supervisor of Technology and Data Management**

2021 - 2022

		8 hrs/day 260 days/year
Step	Hourly Rate	

1	\$ 39.73942	\$ 82,658
2	40.13682	84,135
3	40.53819	85,638
4	40.94357	87,168
5	41.35300	88,725
6	41.76653	90,310
7	42.18420	91,924
8	42.60604	93,566
9	43.03210	95,238
10	43.46242	96,940
11	43.89705	98,672
12	44.33602	100,435
13	44.77938	102,229
14	45.22717	104,056
15	45.67944	105,915
16	46.13624	107,807
17	46.59760	109,733
18	47.06357	111,694
19	47.53421	113,690
20	48.00955	115,721

Benefits for Elementary Principal & Supervisor of Technology and Data Management

1 day of sick leave per month of contract

Vacation at established rate for 12 month employees

Sick Leave Bank option after 1 year of service if a VRS Plan 1 or 2 member

Group health insurance available; employer contribution varies by coverage

Group dental insurance available; employer contribution varies by coverage

VRS life insurance premium paid

VRS Hybrid Disability if applicable

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



**Grade A06
Middle School Principal**

2021 - 2022

Step	Hourly Rate	8 hours/day
		260 days/year

1	\$ 42.71971	\$ 88,857
2	43.14691	90,445
3	43.57838	92,061
4	44.01416	93,705
5	44.45430	95,380
6	44.89885	97,084
7	45.34783	98,818
8	45.80131	100,584
9	46.25933	102,381
10	46.72192	104,210
11	47.18914	106,072
12	47.66103	107,967
13	48.13764	109,896
14	48.61902	111,860
15	49.10521	113,858
16	49.59626	115,893
17	50.09222	117,963
18	50.59314	120,071
19	51.09908	122,216
20	51.61007	124,400

Benefits for Middle School Principal

1 day of sick leave per month of contract

Vacation at established rate for 12 month employees

Sick Leave Bank option after 1 year of service if a VRS Plan 1 or 2 member

Group health insurance available; employer contribution varies by coverage

Group dental insurance available; employer contribution varies by coverage

VRS life insurance premium paid

VRS Hybrid Disability if applicable

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



**Grade A07
Director
High School Principal**

2021 - 2022

		8
		hours/day
		260
Step	Hourly Rate	days/year

1	\$ 45.92356	\$ 95,521
2	46.38279	97,228
3	46.84662	98,965
4	47.31509	100,733
5	47.78824	102,533
6	48.26612	104,365
7	48.74878	106,230
8	49.23627	108,128
9	49.72863	110,060
10	50.22592	112,026
11	50.72818	114,028
12	51.23546	116,065
13	51.74781	118,139
14	52.26529	120,249
15	52.78795	122,398
16	53.31582	124,585
17	53.84898	126,811
18	54.38747	129,076
19	54.93135	131,382
20	55.48066	133,730

Benefits for Director and High School Principal

1 day of sick leave per month of contract

Vacation at established rate for 12 month employees

Sick Leave Bank option after 1 year of service if a VRS Plan 1 or 2 member

Group health insurance available; employer contribution varies by coverage

Group dental insurance available; employer contribution varies by coverage

VRS life insurance premium paid

VRS Hybrid Disability if applicable

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



**Grade A10
Assistant Superintendent**

2021 - 2022

Step	Hourly Rate	8 hours/day
		260 days/year

1	\$ 57.05096	\$ 118,666
2	57.62147	120,786
3	58.19769	122,944
4	58.77966	125,141
5	59.36746	127,377
6	59.96113	129,652
7	60.56075	131,969
8	61.16635	134,327
9	61.77802	136,727
10	62.39580	139,170
11	63.01975	141,656
12	63.64995	144,187
13	64.28645	146,763
14	64.92932	149,385
15	65.57861	152,054
16	66.23440	154,771
17	66.89674	157,536
18	67.56571	160,351
19	68.24136	163,216
20	68.92378	166,132

Benefits for Assistant Superintendent

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

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



CITY OF SALEM SCHOOL DIVISION

SALEM CITY SCHOOLS 2021-2022 ADMINISTRATOR SALARY SCALE

	A01 210 Days	A03 260 Days	A04 260 Days	A05 260 Days	A06 260 Days	A07 260 Days	A10 260 Days
Step	Elem School Assistant Principal; Coordinator of Preschool and EL Programs	Middle School Assistant Principal; Coordinator of Transportation; Coordinator of Alternative Education and Attendance	High School Assistant Principal; High School Assistant Principal & Division Coord. of Assessment	Elementary Principal; Supervisor of Technology and Data Management	Middle School Principal	Director; High School Principal	Assistant Superintendent
1	\$ 61,894	\$ 71,526	\$ 76,891	\$ 82,658	\$ 88,857	\$ 95,521	\$ 118,666
2	63,000	72,804	78,265	84,135	90,445	97,228	120,786
3	64,126	74,105	79,663	85,638	92,061	98,965	122,944
4	65,271	75,429	81,086	87,168	93,705	100,733	125,141
5	66,438	76,777	82,535	88,725	95,380	102,533	127,377
6	67,625	78,149	84,010	90,310	97,084	104,365	129,652
7	68,833	79,545	85,511	91,924	98,818	106,230	131,969
8	70,063	80,966	87,039	93,566	100,584	108,128	134,327
9	71,314	82,413	88,594	95,238	102,381	110,060	136,727
10	72,589	83,885	90,177	96,940	104,210	112,026	139,170
11	73,885	85,384	91,788	98,672	106,072	114,028	141,656
12	75,206	86,909	93,428	100,435	107,967	116,065	144,187
13	76,549	88,462	95,097	102,229	109,896	118,139	146,763
14	77,917	90,043	96,796	104,056	111,860	120,249	149,385
15	79,309	91,652	98,525	105,915	113,858	122,398	152,054
16	80,726	93,289	100,286	107,807	115,893	124,585	154,771
17	82,168	94,956	102,078	109,733	117,963	126,811	157,536
18	83,636	96,652	103,901	111,694	120,071	129,076	160,351
19	85,131	98,379	105,758	113,690	122,216	131,382	163,216
20	86,652	100,137	107,647	115,721	124,400	133,730	166,132

Benefits for 10-month Positions (210 day)

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

Benefits for 12-month Administrators (260 day)

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

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