



# FY 23 Operating Budget for Presentation

Budget Year 2023

G/L Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2022 Adopted Budget	2023 City Mgr/ Supt Recommended	Difference
Fund <b>30 - School General Fund</b>								
<b>REVENUE</b>								
Locations <b>110 - Central Instruction</b>								
Function <b>00 - Revenue</b>								
Sub-Function <b>00 - Revenues</b>								
Level <b>9 - District Wide</b>								
Program <b>000 - General Revenue</b>								
30-110-00-00-9-000-61000	Sales Tax 1 Cent	3,502,066.58	3,776,607.78	4,176,482.04	2,598,852.26	3,701,845.00	4,106,609.00	404,764.00
30-110-00-00-9-000-61003	Sales Tax 1/8 Cent	371,856.68	395,763.30	440,909.30	271,182.42	528,835.00	586,658.00	57,823.00
30-110-00-00-9-000-61006	Basic Aid	11,017,804.00	10,779,765.00	11,499,191.00	7,596,800.02	12,033,070.00	11,939,661.00	(93,409.00)
30-110-00-00-9-000-61009	Vocational Education	156,711.00	155,644.00	173,826.00	115,028.36	172,691.00	237,645.00	64,954.00
30-110-00-00-9-000-61012	Gifted Education	118,136.00	117,331.00	122,148.00	80,830.73	121,350.00	126,898.00	5,548.00
30-110-00-00-9-000-61015	Special Education	1,109,032.00	1,101,477.00	1,284,904.00	850,276.71	1,276,511.00	1,418,949.00	142,438.00
30-110-00-00-9-000-61018	Textbooks (SOQ)	242,757.00	241,104.00	252,447.00	154,492.58	250,798.00	305,432.00	54,634.00
30-110-00-00-9-000-61021	Prevention, Intervention, Remediation	236,272.00	234,663.00	286,578.00	189,641.19	284,706.00	316,091.00	31,385.00
30-110-00-00-9-000-61024	English as 2nd Language	91,331.00	100,633.00	111,339.00	82,384.36	123,203.00	147,350.00	24,147.00
30-110-00-00-9-000-61027	Remedial Summer School-SOQ	90,278.00	65,451.00	24,260.00	29,360.46	24,260.00	107,211.00	82,951.00
30-110-00-00-9-000-61050	VRS Teacher Retirement Reimb-Instructional	1,422,454.00	1,417,553.00	1,606,717.00	1,071,006.50	1,607,890.00	1,709,661.00	101,771.00
30-110-00-00-9-000-61053	FICA Reimb - Instructional	646,132.00	641,730.00	690,607.00	460,113.20	690,763.00	733,701.00	42,938.00
30-110-00-00-9-000-61056	VRS Group Life Insurance Reimb - Instructional	43,397.00	43,101.00	49,329.00	32,643.25	49,007.00	50,759.00	1,752.00
30-110-00-00-9-000-61101	At Risk (Incentive Funded)	15,460.00	75,018.06	170,048.00	237,786.77	278,772.00	655,295.00	376,523.00
30-110-00-00-9-000-61104	Virginia Workplace Readiness Skills Assessment	784.27	1,225.82	973.81	.00	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	.00	206,000.00	206,000.00	.00
30-110-00-00-9-000-61113	Compensation Supplement	.00	651,502.00	.00	494,378.08	742,182.00	791,302.00	49,120.00
30-110-00-00-9-000-61124	Homebound	7,191.77	15,319.35	5,844.72	.00	5,904.00	5,837.00	(67.00)



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Fund 30 - School General Fund								
REVENUE								
Locations 110 - Central Instruction								
Function 00 - Revenue								
Sub-Function 00 - Revenues								
Level 9 - District Wide								
Program 000 - General Revenue								
30-110-00-00-9-000-61140	No Loss Funding	.00	.00	235,670.24	.00	.00	439,117.00	439,117.00
30-110-00-00-9-000-61141	No Loss COVID-19 Funding	.00	.00	49,971.76	.00	.00	.00	.00
30-110-00-00-9-000-61306	Regular Foster Care	53,592.00	69,808.00	114,715.00	.00	176,945.00	200,898.00	23,953.00
30-110-00-00-9-000-61309	Textbooks (Lottery Funded)	.00	.00	.00	12,562.64	.00	.00	.00
30-110-00-00-9-000-61315	Early Reading Intervention	69,327.00	98,739.00	99,467.00	38,841.54	99,467.00	202,042.00	102,575.00
30-110-00-00-9-000-61318	Spec Ed - Regional Prog Tuition Reimb	480,223.06	476,375.81	417,917.06	63,714.93	501,765.00	447,020.00	(54,745.00)
30-110-00-00-9-000-61321	Career & Technical Ed - Equipment	14,035.24	13,956.90	6,656.79	.00	7,862.00	13,385.00	5,523.00
30-110-00-00-9-000-61322	CTE Equipment School Divisions High Demand	.00	.00	5,150.34	.00	.00	.00	.00
30-110-00-00-9-000-61327	Spec Ed - Foster Care	122,435.00	141,107.00	142,805.00	.00	.00	.00	.00
30-110-00-00-9-000-61330	At Risk (Lottery Funded)	147,936.94	101,672.00	169,520.00	54,557.79	160,219.00	232,042.00	71,823.00
30-110-00-00-9-000-61336	K-3 Primary Class Size Reduction	206,557.00	210,491.00	239,225.00	63,064.92	236,850.00	210,397.00	(26,453.00)
30-110-00-00-9-000-61342	Mentor Teacher Program	1,032.00	1,475.00	675.00	310.05	675.00	1,442.00	767.00
30-110-00-00-9-000-61354	Industry Certification Costs	7,328.11	7,273.62	5,778.28	120.00	7,275.00	7,275.00	.00
30-110-00-00-9-000-61355	CTE STEM-H Industry Credentials	2,000.62	1,985.74	1,577.50	.00	2,000.00	2,000.00	.00
30-110-00-00-9-000-61357	Project Graduation - Senior Year	5,545.00	7,214.00	6,399.00	1,887.81	6,399.00	6,899.00	500.00
30-110-00-00-9-000-61363	SOL Algebra Readiness Grant	34,088.00	34,609.00	43,440.00	11,814.81	43,441.00	45,230.00	1,789.00
30-110-00-00-9-000-61369	Supplemental Lottery Per Pupil Allocation	877,943.00	876,417.00	979,576.00	258,703.64	943,467.00	927,619.00	(15,848.00)
30-110-00-00-9-000-61370	Learning Loss PPA	.00	.00	113,878.00	.00	.00	.00	.00



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Fund <b>30 - School General Fund</b>								
<b>REVENUE</b>								
Locations <b>110 - Central Instruction</b>								
Function <b>00 - Revenue</b>								
Sub-Function <b>00 - Revenues</b>								
Level <b>9 - District Wide</b>								
Program <b>000 - General Revenue</b>								
30-110-00-00-9-000-61400	Natl Board Certification Bonus	77,500.00	75,000.00	72,500.00	60,000.00	.00	.00	.00
30-110-00-00-9-000-61415	DMAS State Healthcare - Medicaid	83,333.23	59,245.37	66,671.42	10,012.39	10,000.00	10,000.00	.00
30-110-00-00-9-000-61420	E-Rate Services	.00	812.28	3,242.28	.00	.00	.00	.00
30-110-00-00-9-000-61530	DERA National Grant 66.039	.00	.00	.00	20,000.00	.00	.00	.00
30-110-00-00-9-000-63020	Sale Of Property/Equipment	8,053.17	2,118.03	20,206.34	7,330.67	.00	.00	.00
30-110-00-00-9-000-63050	Miscellaneous Income	23,311.07	9,806.44	14,867.01	75,735.19	20,000.00	20,000.00	.00
30-110-00-00-9-000-63105	Rke Valley Regional Board Reimb	775,487.09	702,697.09	187,447.61	.00	.00	.00	.00
30-110-00-00-9-000-63115	Alternative Ed Program Reimbursement	79,684.00	85,365.00	84,448.00	.00	90,176.00	95,834.00	5,658.00
30-110-00-00-9-000-63200	Tuition - Non Resident Day Student	176,015.75	156,942.00	170,847.47	158,391.92	155,000.00	175,000.00	20,000.00
30-110-00-00-9-000-63203	Tuition - Non Resident ISN	.00	.00	37,103.06	.00	.00	.00	.00
30-110-00-00-9-000-63205	Tuition - Adult Education	1,280.00	800.00	.00	.00	.00	.00	.00
30-110-00-00-9-000-63210	Tuition - Summer School	16,684.00	19,014.00	39,846.00	6,773.50	25,000.00	25,000.00	.00
30-110-00-00-9-000-63215	VWCC - Dual Enrollment Reimb	65,536.86	49,704.99	107,403.55	44,731.50	110,000.00	110,000.00	.00
30-110-00-00-9-000-63220	Contributions	10,000.00	.00	.00	.00	.00	.00	.00
30-110-00-00-9-000-63230	Driver Education Fees	20,880.00	26,810.00	24,755.00	9,325.00	30,000.00	30,000.00	.00
30-110-00-00-9-000-63235	AP Exam Fees	.00	4,670.68	1,504.00	783.00	.00	.00	.00
30-110-00-00-9-000-63240	Textbook Reimbursement	161.00	.00	.00	.00	.00	.00	.00
30-110-00-00-9-000-63245	Technology Use Fees	30,277.00	28,854.95	8,890.00	490.00	28,682.00	.00	(28,682.00)



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Fund <b>30 - School General Fund</b>								
<b>REVENUE</b>								
Locations <b>110 - Central Instruction</b>								
Function <b>00 - Revenue</b>								
Sub-Function <b>00 - Revenues</b>								
Level <b>9 - District Wide</b>								
Program <b>000 - General Revenue</b>								
30-110-00-00-9-000-63590	School Bus Pupil Transportation	6,571.50	29,869.14	8,284.39	28,187.69	.00	.00	.00
30-110-00-00-9-000-63595	School Bus Operation Other Income	16,288.25	15,609.81	.00	1,198.61	.00	.00	.00
30-110-00-00-9-000-63598	Facilities Rental	20,175.00	15,600.00	9,775.00	6,550.00	10,000.00	10,000.00	.00
30-110-00-00-9-000-63599	Broadband Lease	22,630.81	23,311.03	24,013.77	14,295.26	24,312.00	25,052.00	740.00
30-110-00-00-9-000-63601	Insurance Adj/Refunds/Rebates	7,974.18	1,942.68	18,682.08	321,076.39	5,000.00	5,000.00	.00
Program <b>000 - General Revenue Totals</b>		\$22,741,549.18	\$23,369,185.87	\$24,634,512.82	\$15,535,236.14	\$24,793,547.00	\$26,687,536.00	\$1,893,989.00
Level <b>9 - District Wide Totals</b>		\$22,741,549.18	\$23,369,185.87	\$24,634,512.82	\$15,535,236.14	\$24,793,547.00	\$26,687,536.00	\$1,893,989.00
Sub-Function <b>00 - Revenues Totals</b>		\$22,741,549.18	\$23,369,185.87	\$24,634,512.82	\$15,535,236.14	\$24,793,547.00	\$26,687,536.00	\$1,893,989.00
Function <b>00 - Revenue Totals</b>		\$22,741,549.18	\$23,369,185.87	\$24,634,512.82	\$15,535,236.14	\$24,793,547.00	\$26,687,536.00	\$1,893,989.00
Locations <b>110 - Central Instruction Totals</b>		\$22,741,549.18	\$23,369,185.87	\$24,634,512.82	\$15,535,236.14	\$24,793,547.00	\$26,687,536.00	\$1,893,989.00
Locations <b>170 - Non-Departmental</b>								
Function <b>67 - Debt Service &amp; Fund Transfers</b>								
Sub-Function <b>67 - Debt Service &amp; Transfers</b>								
Level <b>9 - District Wide</b>								
Program <b>720 - Intra Agency Fund</b>								
30-170-67-67-9-720-63005	Transfer From General Fund	20,375,621.00	19,969,621.00	20,194,621.00	17,098,281.00	20,897,899.00	20,897,899.00	.00
30-170-67-67-9-720-63006	Transfer From General Fund-Meals Tax	650,756.47	529,805.46	27,963.95	.00	.00	.00	.00
Program <b>720 - Intra Agency Fund Totals</b>		\$21,026,377.47	\$20,499,426.46	\$20,222,584.95	\$17,098,281.00	\$20,897,899.00	\$20,897,899.00	\$0.00
Level <b>9 - District Wide Totals</b>		\$21,026,377.47	\$20,499,426.46	\$20,222,584.95	\$17,098,281.00	\$20,897,899.00	\$20,897,899.00	\$0.00
Sub-Function <b>67 - Debt Service &amp; Transfers Totals</b>		\$21,026,377.47	\$20,499,426.46	\$20,222,584.95	\$17,098,281.00	\$20,897,899.00	\$20,897,899.00	\$0.00
Function <b>67 - Debt Service &amp; Fund Transfers Totals</b>		\$21,026,377.47	\$20,499,426.46	\$20,222,584.95	\$17,098,281.00	\$20,897,899.00	\$20,897,899.00	\$0.00
Locations <b>170 - Non-Departmental Totals</b>		\$21,026,377.47	\$20,499,426.46	\$20,222,584.95	\$17,098,281.00	\$20,897,899.00	\$20,897,899.00	\$0.00
<b>REVENUE TOTALS</b>		\$43,767,926.65	\$43,868,612.33	\$44,857,097.77	\$32,633,517.14	\$45,691,446.00	\$47,585,435.00	\$1,893,989.00



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Fund 30 - School General Fund								
EXPENSE								
Locations 110 - Central Instruction								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 2 - Elementary								
Program 110 - Regular Instruction								
30-110-61-10-2-110-71167	Compensation-Kindergarten Registration	2,286.50	2,035.75	2,048.50	1,695.75	2,360.00	2,360.00	.00
30-110-61-10-2-110-72100	FICA	161.88	155.76	156.77	129.72	181.00	181.00	.00
30-110-61-10-2-110-72600	Unemployment Compensation	.00	56.20	.00	.00	.00	.00	.00
30-110-61-10-2-110-73190	Safe Splash Program YMCA	2,400.00	.00	.00	.00	2,400.00	2,400.00	.00
30-110-61-10-2-110-73285	Strings Program	1,156.50	1,500.00	.00	750.00	2,250.00	2,250.00	.00
30-110-61-10-2-110-75529	Travel-Itinerant	.00	.00	.00	12.68	.00	.00	.00
30-110-61-10-2-110-76070	Parent Involvement	.00	.00	.00	.00	500.00	500.00	.00
30-110-61-10-2-110-76130	Textbooks	80,345.03	66,338.94	148,133.44	172,291.78	190,102.00	190,102.00	.00
30-110-61-10-2-110-76210	Character Education	1,086.63	1,171.83	.00	.00	1,100.00	1,100.00	.00
30-110-61-10-2-110-76250	Enrichment	8,806.23	7,690.87	109,155.76	1,434.53	13,900.00	13,900.00	.00
30-110-61-10-2-110-76265	Family Life	.00	.00	.00	.00	100.00	100.00	.00
30-110-61-10-2-110-76315	Kindergarten Registration	(170.00)	.00	.00	.00	.00	.00	.00
30-110-61-10-2-110-76370	Reading Intervention	9,320.00	4,016.93	9,269.97	2,819.59	9,320.00	9,320.00	.00
Program 110 - Regular Instruction Totals		\$105,392.77	\$82,966.28	\$268,764.44	\$179,134.05	\$222,213.00	\$222,213.00	\$0.00
Program 111 - Remedial-School Day								
30-110-61-10-2-111-71120	Compensation-Instructional Salaries	5,807.50	577.50	.00	.00	9,152.00	9,152.00	.00
30-110-61-10-2-111-72100	FICA	444.28	44.23	.00	.00	701.00	701.00	.00
Program 111 - Remedial-School Day Totals		\$6,251.78	\$621.73	\$0.00	\$0.00	\$9,853.00	\$9,853.00	\$0.00
Program 115 - Testing								
30-110-61-10-2-115-71120	Compensation-Instructional Salaries	357.00	.00	17.00	34.00	400.00	400.00	.00



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Fund <b>30 - School General Fund</b>								
EXPENSE								
Locations <b>110 - Central Instruction</b>								
Function <b>61 - Instruction</b>								
Sub-Function <b>10 - Classroom Instruction</b>								
Level <b>2 - Elementary</b>								
Program <b>115 - Testing</b>								
30-110-61-10-2-115-72100	FICA	27.32	.00	1.30	2.60	31.00	31.00	.00
30-110-61-10-2-115-73205	Software Licensing Fees	19,779.18	21,083.60	21,756.20	26,370.60	21,085.00	21,085.00	.00
30-110-61-10-2-115-73225	Professional Development - Conferences	.00	49.55	1,676.28	.00	550.00	550.00	.00
30-110-61-10-2-115-76455	Testing Materials-Assessment	4,320.67	.00	15,594.63	56.27	500.00	500.00	.00
Program <b>115 - Testing Totals</b>		\$24,484.17	\$21,133.15	\$39,045.41	\$26,463.47	\$22,566.00	\$22,566.00	\$0.00
Program <b>120 - Special Education</b>								
30-110-61-10-2-120-71146	Compensation - ELL	33,486.25	50,622.79	56,208.00	36,979.35	47,714.00	60,850.00	13,136.00
30-110-61-10-2-120-71153	Compensation-Instructional Asst ELL	6,039.96	7,206.20	.00	.00	.00	.00	.00
30-110-61-10-2-120-71200	Compensation-OT	.00	.00	12.52	.00	.00	.00	.00
30-110-61-10-2-120-71665	Bonus Payments To Teachers	.00	.00	3,096.00	.00	.00	.00	.00
30-110-61-10-2-120-72100	FICA	3,023.82	4,164.83	4,434.08	2,679.99	3,650.00	4,655.00	1,005.00
30-110-61-10-2-120-72220	VRS Hybrid Pension Contribution	.00	6,027.75	7,143.53	3,804.80	7,930.00	10,113.00	2,183.00
30-110-61-10-2-120-72300	Group Health and Dental Insurance	.00	.00	1,854.84	4,415.70	.00	7,440.00	7,440.00
30-110-61-10-2-120-72400	VRS Group Life Insurance	.00	503.64	575.97	306.75	639.00	815.00	176.00
30-110-61-10-2-120-72510	Hybrid Disability Insurance	.00	101.70	102.33	54.50	.00	.00	.00
30-110-61-10-2-120-72750	VRS Retiree Health Care Credit	.00	461.34	520.04	277.00	577.00	736.00	159.00
30-110-61-10-2-120-73010	Autism Support Services	17,520.00	23,850.00	26,868.28	16,767.50	19,000.00	19,000.00	.00
30-110-61-10-2-120-73037	Contractual Services - Other	1,958.25	1,979.75	3,382.60	2,763.65	2,750.00	2,750.00	.00
30-110-61-10-2-120-73255	Professional Development	.00	.00	.00	5,282.51	2,498.00	2,498.00	.00



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Fund <b>30 - School General Fund</b>								
<b>EXPENSE</b>								
Locations <b>110 - Central Instruction</b>								
Function <b>61 - Instruction</b>								
Sub-Function <b>10 - Classroom Instruction</b>								
Level <b>2 - Elementary</b>								
Program <b>120 - Special Education</b>								
30-110-61-10-2-120-73275	Therapeutic Services -Sp Ed	131,868.82	139,354.95	178,048.88	79,853.62	141,216.00	141,216.00	.00
30-110-61-10-2-120-75529	Travel-Itinerant	.00	.00	.00	.00	500.00	500.00	.00
30-110-61-10-2-120-76431	Special Ed - General	6,202.54	7,130.95	18,761.87	8,624.33	12,350.00	13,610.00	1,260.00
30-110-61-10-2-120-76438	Supplies - EL	2,951.47	2,325.10	2,448.47	1,729.81	5,000.00	5,000.00	.00
30-110-61-10-2-120-76455	Testing Materials-Assessment	3,601.40	4,230.21	3,344.15	.00	4,000.00	4,000.00	.00
	Program <b>120 - Special Education Totals</b>	\$206,652.51	\$247,959.21	\$306,801.56	\$163,539.51	\$247,824.00	\$273,183.00	\$25,359.00
Program <b>127 - Regional Sp Ed Program</b>								
30-110-61-10-2-127-73297	Tuition - Regional Sp Ed Program	281,956.76	336,017.86	.00	.00	.00	.00	.00
	Program <b>127 - Regional Sp Ed Program Totals</b>	\$281,956.76	\$336,017.86	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Program <b>128 - Risk Reduction</b>								
30-110-61-10-2-128-71120	Compensation-Instructional Salaries	19.00	2,736.00	190.00	.00	.00	200.00	200.00
30-110-61-10-2-128-72100	FICA	1.44	209.33	14.54	.00	.00	16.00	16.00
30-110-61-10-2-128-73037	Contractual Services - Other	.00	869.87	.00	.00	.00	.00	.00
	Program <b>128 - Risk Reduction Totals</b>	\$20.44	\$3,815.20	\$204.54	\$0.00	\$0.00	\$216.00	\$216.00
Program <b>140 - Gifted</b>								
30-110-61-10-2-140-71120	Compensation-Instructional Salaries	9,805.94	60,245.04	60,418.54	36,575.49	60,245.00	66,693.00	6,448.00
30-110-61-10-2-140-71665	Bonus Payments To Teachers	.00	.00	1,393.20	.00	.00	.00	.00
30-110-61-10-2-140-72100	FICA	665.26	4,058.81	4,152.21	2,503.86	4,609.00	5,102.00	493.00
30-110-61-10-2-140-72210	VRS Pension Contribution	1,845.08	9,446.40	10,047.29	5,278.25	10,013.00	11,084.00	1,071.00
30-110-61-10-2-140-72300	Group Health and Dental Insurance	1,223.34	8,025.48	8,355.72	4,833.26	8,860.00	8,860.00	.00



# FY 23 Operating Budget for Presentation

Budget Year 2023

G/L Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2022 Adopted Budget	2023 City Mgr/ Supt Recommended	Difference
Fund 30 - School General Fund								
EXPENSE								
Locations 110 - Central Instruction								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 2 - Elementary								
Program 140 - Gifted								
30-110-61-10-2-140-72400	VRS Group Life Insurance	154.14	789.20	810.02	425.55	807.00	894.00	87.00
30-110-61-10-2-140-72750	VRS Retiree Health Care Credit	141.22	723.00	731.52	384.30	729.00	807.00	78.00
30-110-61-10-2-140-76280	Gifted	5,514.89	5,813.36	6,956.39	1,492.86	5,600.00	5,600.00	.00
	Program 140 - Gifted Totals	\$19,349.87	\$89,101.29	\$92,864.89	\$51,493.57	\$90,863.00	\$99,040.00	\$8,177.00
	Level 2 - Elementary Totals	\$644,108.30	\$781,614.72	\$707,680.84	\$420,630.60	\$593,319.00	\$627,071.00	\$33,752.00
Level 3 - Secondary								
Program 110 - Regular Instruction								
30-110-61-10-3-110-72100	FICA	.00	14.92	.00	.00	.00	.00	.00
30-110-61-10-3-110-73018	Career - Tech Testing	10,259.00	10,394.44	8,329.59	5,499.50	10,500.00	10,500.00	.00
30-110-61-10-3-110-73037	Contractual Services - Other	88.16	.00	.00	.00	2,500.00	2,500.00	.00
30-110-61-10-3-110-73050	Drivers Education Services	33,360.00	35,520.00	33,840.00	41,200.00	44,000.00	95,873.00	51,873.00
30-110-61-10-3-110-73295	Tuition VWCC	98,281.26	115,083.12	99,887.29	45,875.32	175,000.00	175,000.00	.00
30-110-61-10-3-110-75529	Travel-Itinerant	65.12	10.92	.00	.00	.00	.00	.00
30-110-61-10-3-110-76035	CPR/AED Recertification	.00	664.63	.00	202.49	800.00	800.00	.00
30-110-61-10-3-110-76042	Distinguished Scholars	26,566.00	28,500.00	33,500.00	500.00	28,000.00	28,000.00	.00
30-110-61-10-3-110-76070	Parent Involvement	.00	.00	.00	.00	250.00	250.00	.00
30-110-61-10-3-110-76130	Textbooks	49,815.50	75,293.69	62,293.41	56,673.63	71,298.00	71,298.00	.00
30-110-61-10-3-110-76250	Enrichment	3,115.95	255.07	100.00	90.00	.00	.00	.00
30-110-61-10-3-110-76345	Mathematics	1,544.00	.00	.00	.00	.00	.00	.00
30-110-61-10-3-110-76455	Testing Materials-Assessment	9.49	(15.00)	.00	.00	.00	.00	.00





# FY 23 Operating Budget for Presentation

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G/L Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2022 Adopted Budget	2023 City Mgr/ Supt Recommended	Difference
Fund <b>30 - School General Fund</b>								
<b>EXPENSE</b>								
Locations <b>110 - Central Instruction</b>								
Function <b>61 - Instruction</b>								
Sub-Function <b>10 - Classroom Instruction</b>								
Level <b>3 - Secondary</b>								
Program <b>110 - Regular Instruction</b>								
Program <b>110 - Regular Instruction Totals</b>		\$223,104.48	\$265,721.79	\$237,950.29	\$150,040.94	\$332,348.00	\$384,221.00	\$51,873.00
Program <b>111 - Remedial-School Day</b>								
30-110-61-10-3-111-71120	Compensation-Instructional Salaries	3,316.50	110.00	.00	.00	2,684.00	2,684.00	.00
30-110-61-10-3-111-72100	FICA	253.71	8.42	.00	.00	205.00	205.00	.00
30-110-61-10-3-111-73037	Contractual Services - Other	1,638.35	552.56	580.00	528.00	6,399.00	6,899.00	500.00
Program <b>111 - Remedial-School Day Totals</b>		\$5,208.56	\$670.98	\$580.00	\$528.00	\$9,288.00	\$9,788.00	\$500.00
Program <b>115 - Testing</b>								
30-110-61-10-3-115-71120	Compensation-Instructional Salaries	3,463.75	182.75	3,608.25	420.75	3,500.00	3,500.00	.00
30-110-61-10-3-115-72100	FICA	264.97	13.98	276.04	32.19	268.00	268.00	.00
30-110-61-10-3-115-73205	Software Licensing Fees	25,369.60	17,643.20	17,262.15	13,185.30	17,565.00	17,565.00	.00
30-110-61-10-3-115-73225	Professional Development - Conferences	.00	49.55	227.13	.00	1,000.00	1,000.00	.00
30-110-61-10-3-115-76455	Testing Materials-Assessment	9,677.26	10,334.89	3,430.72	1,791.96	14,820.00	14,820.00	.00
Program <b>115 - Testing Totals</b>		\$38,775.58	\$28,224.37	\$24,804.29	\$15,430.20	\$37,153.00	\$37,153.00	\$0.00
Program <b>120 - Special Education</b>								
30-110-61-10-3-120-71110	Compensation-Administrative	.00	.00	30,639.46	14,511.13	.00	34,268.00	34,268.00
30-110-61-10-3-120-71146	Compensation - ELL	18,576.25	20,887.50	18,366.25	27,338.05	51,863.00	61,526.00	9,663.00
30-110-61-10-3-120-71665	Bonus Payments To Teachers	.00	.00	774.00	.00	.00	.00	.00
30-110-61-10-3-120-72100	FICA	1,421.08	1,597.94	3,810.77	3,158.78	3,968.00	7,328.00	3,360.00
30-110-61-10-3-120-72210	VRS Pension Contribution	.00	.00	4,609.02	7,581.35	8,620.00	15,921.00	7,301.00
30-110-61-10-3-120-72220	VRS Hybrid Pension Contribution	.00	.00	2.60	.00	.00	.00	.00



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G/L Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2022 Adopted Budget	2023 City Mgr/ Supt Recommended	Difference
Fund <b>30 - School General Fund</b>								
<b>EXPENSE</b>								
Locations <b>110 - Central Instruction</b>								
Function <b>61 - Instruction</b>								
Sub-Function <b>10 - Classroom Instruction</b>								
Level <b>3 - Secondary</b>								
Program <b>120 - Special Education</b>								
30-110-61-10-3-120-72300	Group Health and Dental Insurance	.00	.00	.00	4,185.66	.00	8,667.00	8,667.00
30-110-61-10-3-120-72400	VRS Group Life Insurance	.00	.00	371.12	611.25	695.00	1,284.00	589.00
30-110-61-10-3-120-72510	Hybrid Disability Insurance	.00	11.24	.00	.00	.00	.00	.00
30-110-61-10-3-120-72750	VRS Retiree Health Care Credit	.00	.00	335.61	551.95	628.00	1,159.00	531.00
30-110-61-10-3-120-73010	Autism Support Services	2,715.00	3,360.00	450.00	2,591.25	5,000.00	5,000.00	.00
30-110-61-10-3-120-73255	Professional Development	.00	.00	.00	1,131.97	2,498.00	2,498.00	.00
30-110-61-10-3-120-73275	Therapeutic Services -Sp Ed	42,086.62	46,088.96	39,386.77	26,927.45	47,072.00	47,072.00	.00
30-110-61-10-3-120-76431	Special Ed - General	892.36	751.11	1,400.72	1,692.84	1,200.00	1,200.00	.00
30-110-61-10-3-120-76438	Supplies - EL	1,848.25	1,235.69	496.37	1,063.45	1,250.00	1,250.00	.00
30-110-61-10-3-120-76455	Testing Materials-Assessment	.00	.00	628.82	(628.82)	.00	.00	.00
	<b>Program 120 - Special Education Totals</b>	<b>\$67,539.56</b>	<b>\$73,932.44</b>	<b>\$101,271.51</b>	<b>\$90,716.31</b>	<b>\$122,794.00</b>	<b>\$187,173.00</b>	<b>\$64,379.00</b>
Program <b>121 - Alternative Education</b>								
30-110-61-10-3-121-71120	Compensation-Instructional Salaries	45,776.04	47,213.04	47,493.04	30,167.94	47,213.00	55,911.00	8,698.00
30-110-61-10-3-121-71151	Compensation-Instructional Asst	14,672.64	22,640.13	23,437.33	15,233.51	22,584.00	28,813.00	6,229.00
30-110-61-10-3-121-72100	FICA	4,578.24	5,273.63	5,285.24	3,314.91	5,339.00	6,481.00	1,142.00
30-110-61-10-3-121-72210	VRS Pension Contribution	1,718.85	3,541.20	3,930.53	2,280.35	11,600.00	3,461.00	(8,139.00)
30-110-61-10-3-121-72220	VRS Hybrid Pension Contribution	7,177.70	7,402.94	7,902.63	4,425.00	.00	10,620.00	10,620.00
30-110-61-10-3-121-72300	Group Health and Dental Insurance	9,858.52	12,859.36	13,671.54	9,150.32	9,943.00	9,943.00	.00
30-110-61-10-3-121-72400	VRS Group Life Insurance	743.30	914.40	954.08	540.60	935.00	1,135.00	200.00



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G/L Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2022 Adopted Budget	2023 City Mgr/ Supt Recommended	Difference
Fund 30 - School General Fund								
<b>EXPENSE</b>								
Locations	<b>110 - Central Instruction</b>							
Function	<b>61 - Instruction</b>							
Sub-Function	<b>10 - Classroom Instruction</b>							
Level	<b>3 - Secondary</b>							
Program	<b>121 - Alternative Education</b>							
30-110-61-10-3-121-72510	Hybrid Disability Insurance	123.60	101.16	113.18	63.35	.00	155.00	155.00
30-110-61-10-3-121-72750	VRS Retiree Health Care Credit	680.85	837.60	861.52	488.15	845.00	1,025.00	180.00
	<b>Program 121 - Alternative Education Totals</b>	<b>\$85,329.74</b>	<b>\$100,783.46</b>	<b>\$103,649.09</b>	<b>\$65,664.13</b>	<b>\$98,459.00</b>	<b>\$117,544.00</b>	<b>\$19,085.00</b>
Program	<b>122 - Dropout Prevention</b>							
30-110-61-10-3-122-71120	Compensation-Instructional Salaries	10,463.50	17,148.98	17,550.59	11,156.90	17,363.00	20,511.00	3,148.00
30-110-61-10-3-122-71665	Bonus Payments To Teachers	.00	.00	4,644.00	.00	.00	.00	.00
30-110-61-10-3-122-72100	FICA	543.52	1,052.36	1,295.56	621.28	1,328.00	1,569.00	241.00
30-110-61-10-3-122-72210	VRS Pension Contribution	803.81	.00	.00	.00	2,886.00	3,409.00	523.00
30-110-61-10-3-122-72220	VRS Hybrid Pension Contribution	.00	2,722.50	2,947.63	1,623.20	.00	.00	.00
30-110-61-10-3-122-72300	Group Health and Dental Insurance	1,905.40	4,776.48	7,150.80	4,251.56	6,960.00	6,960.00	.00
30-110-61-10-3-122-72400	VRS Group Life Insurance	67.13	227.50	237.68	130.90	233.00	275.00	42.00
30-110-61-10-3-122-72510	Hybrid Disability Insurance	.00	41.30	42.20	23.25	.00	.00	.00
30-110-61-10-3-122-72750	VRS Retiree Health Care Credit	61.53	208.40	214.60	118.20	210.00	248.00	38.00
	<b>Program 122 - Dropout Prevention Totals</b>	<b>\$13,844.89</b>	<b>\$26,177.52</b>	<b>\$34,083.06</b>	<b>\$17,925.29</b>	<b>\$28,980.00</b>	<b>\$32,972.00</b>	<b>\$3,992.00</b>
Program	<b>127 - Regional Sp Ed Program</b>							
30-110-61-10-3-127-73297	Tuition - Regional Sp Ed Program	308,693.77	186,838.70	.00	.00	.00	.00	.00
	<b>Program 127 - Regional Sp Ed Program Totals</b>	<b>\$308,693.77</b>	<b>\$186,838.70</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Program	<b>128 - Risk Reduction</b>							
30-110-61-10-3-128-71120	Compensation-Instructional Salaries	23,194.48	11,180.86	926.29	630.00	30,142.00	20,142.00	(10,000.00)
30-110-61-10-3-128-71151	Compensation-Instructional Asst	1,003.75	.00	.00	11.00	.00	.00	.00



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G/L Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2022 Adopted Budget	2023 City Mgr/ Supt Recommended	Difference
Fund <b>30 - School General Fund</b>								
<b>EXPENSE</b>								
Locations <b>110 - Central Instruction</b>								
Function <b>61 - Instruction</b>								
Sub-Function <b>10 - Classroom Instruction</b>								
Level <b>3 - Secondary</b>								
Program <b>128 - Risk Reduction</b>								
30-110-61-10-3-128-72100	FICA	1,851.22	707.12	70.86	49.05	2,306.00	1,541.00	(765.00)
30-110-61-10-3-128-73037	Contractual Services - Other	24,987.84	24,448.24	26,983.50	14,135.25	38,600.00	38,600.00	.00
30-110-61-10-3-128-75529	Travel-Itinerant	.00	.00	.00	142.42	500.00	500.00	.00
30-110-61-10-3-128-76435	Supplies - Instructional	7,709.93	2,636.86	12,609.77	2,980.75	10,000.00	20,000.00	10,000.00
	Program <b>128 - Risk Reduction Totals</b>	<b>\$58,747.22</b>	<b>\$38,973.08</b>	<b>\$40,590.42</b>	<b>\$17,948.47</b>	<b>\$81,548.00</b>	<b>\$80,783.00</b>	<b>(\$765.00)</b>
Program <b>140 - Gifted</b>								
30-110-61-10-3-140-71120	Compensation-Instructional Salaries	3,268.64	20,081.64	20,139.49	12,191.83	20,082.00	22,231.00	2,149.00
30-110-61-10-3-140-71665	Bonus Payments To Teachers	.00	.00	464.40	.00	.00	.00	.00
30-110-61-10-3-140-72100	FICA	221.72	1,350.13	1,384.12	834.58	1,536.00	1,701.00	165.00
30-110-61-10-3-140-72210	VRS Pension Contribution	615.02	3,148.80	3,349.12	1,759.40	3,338.00	3,695.00	357.00
30-110-61-10-3-140-72300	Group Health and Dental Insurance	407.80	2,675.20	2,785.24	1,611.08	5,360.00	5,360.00	.00
30-110-61-10-3-140-72400	VRS Group Life Insurance	51.38	263.10	270.03	141.85	269.00	298.00	29.00
30-110-61-10-3-140-72750	VRS Retiree Health Care Credit	47.06	241.00	243.84	128.10	243.00	269.00	26.00
30-110-61-10-3-140-73300	Tuition-Gov School	47,874.00	47,150.00	51,865.00	25,932.50	63,220.00	82,960.00	19,740.00
30-110-61-10-3-140-76280	Gifted	1,127.38	78.00	67.89	6.77	1,500.00	1,500.00	.00
	Program <b>140 - Gifted Totals</b>	<b>\$53,613.00</b>	<b>\$74,987.87</b>	<b>\$80,569.13</b>	<b>\$42,606.11</b>	<b>\$95,548.00</b>	<b>\$118,014.00</b>	<b>\$22,466.00</b>
	Level <b>3 - Secondary Totals</b>	<b>\$854,856.80</b>	<b>\$796,310.21</b>	<b>\$623,497.79</b>	<b>\$400,859.45</b>	<b>\$806,118.00</b>	<b>\$967,648.00</b>	<b>\$161,530.00</b>
Level <b>4 - Middle</b>								
Program <b>110 - Regular Instruction</b>								
30-110-61-10-4-110-73215	Spelling Bee	256.25	.00	.00	.00	.00	.00	.00
30-110-61-10-4-110-73255	Professional Development	868.46	292.86	.00	1,880.60	1,000.00	1,000.00	.00



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G/L Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2022 Adopted Budget	2023 City Mgr/ Supt Recommended	Difference
Fund 30 - School General Fund								
EXPENSE								
Locations 110 - Central Instruction								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 4 - Middle								
Program 110 - Regular Instruction								
30-110-61-10-4-110-73285	Strings Program	425.00	490.00	.00	450.00	.00	.00	.00
30-110-61-10-4-110-76070	Parent Involvement	.00	.00	.00	.00	250.00	250.00	.00
30-110-61-10-4-110-76130	Textbooks	7,285.52	43,970.71	42,193.18	200,484.68	201,327.00	201,327.00	.00
30-110-61-10-4-110-76250	Enrichment	1,846.32	2,698.08	2,381.36	.00	.00	.00	.00
30-110-61-10-4-110-76265	Family Life	.00	.00	.00	.00	100.00	100.00	.00
30-110-61-10-4-110-76345	Mathematics	3,423.97	3,935.74	3,857.92	2,250.00	3,945.00	3,945.00	.00
30-110-61-10-4-110-76455	Testing Materials-Assessment	9.49	.00	.00	.00	.00	.00	.00
Program 110 - Regular Instruction Totals		\$14,115.01	\$51,387.39	\$48,432.46	\$205,065.28	\$206,622.00	\$206,622.00	\$0.00
Program 111 - Remedial-School Day								
30-110-61-10-4-111-71120	Compensation-Instructional Salaries	110.00	.00	.00	.00	45,009.00	2,684.00	(42,325.00)
30-110-61-10-4-111-72100	FICA	8.42	.00	.00	.00	206.00	206.00	.00
Program 111 - Remedial-School Day Totals		\$118.42	\$0.00	\$0.00	\$0.00	\$45,215.00	\$2,890.00	(\$42,325.00)
Program 115 - Testing								
30-110-61-10-4-115-71120	Compensation-Instructional Salaries	.00	.00	.00	.00	2,000.00	2,000.00	.00
30-110-61-10-4-115-72100	FICA	.00	.00	.00	.00	153.00	153.00	.00
30-110-61-10-4-115-73205	Software Licensing Fees	16,248.10	22,003.95	23,918.00	13,401.30	24,253.00	24,253.00	.00
30-110-61-10-4-115-73225	Professional Development - Conferences	.00	101.44	610.98	.00	1,000.00	1,000.00	.00
30-110-61-10-4-115-76455	Testing Materials-Assessment	20.77	302.71	70.08	10,907.38	3,720.00	3,720.00	.00
Program 115 - Testing Totals		\$16,268.87	\$22,408.10	\$24,599.06	\$24,308.68	\$31,126.00	\$31,126.00	\$0.00
Program 120 - Special Education								
30-110-61-10-4-120-71146	Compensation - ELL	16,147.50	16,002.50	15,892.50	11,718.75	18,885.00	23,450.00	4,565.00



# FY 23 Operating Budget for Presentation

Budget Year 2023

G/L Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2022 Adopted Budget	2023 City Mgr/ Supt Recommended	Difference
Fund <b>30 - School General Fund</b>								
<b>EXPENSE</b>								
Locations <b>110 - Central Instruction</b>								
Function <b>61 - Instruction</b>								
Sub-Function <b>10 - Classroom Instruction</b>								
Level <b>4 - Middle</b>								
Program <b>120 - Special Education</b>								
30-110-61-10-4-120-72100	FICA	1,235.28	1,224.19	1,215.78	896.49	1,445.00	1,794.00	349.00
30-110-61-10-4-120-72600	Unemployment Compensation	.00	.00	407.29	.00	.00	.00	.00
30-110-61-10-4-120-73010	Autism Support Services	3,240.00	.00	575.00	2,241.25	2,000.00	2,000.00	.00
30-110-61-10-4-120-73255	Professional Development	.00	.00	.00	1,131.97	2,497.00	2,497.00	.00
30-110-61-10-4-120-73275	Therapeutic Services -Sp Ed	38,107.62	46,728.46	39,975.70	27,077.60	47,072.00	47,072.00	.00
30-110-61-10-4-120-76431	Special Ed - General	944.30	855.87	2,378.08	2,270.60	1,200.00	1,200.00	.00
30-110-61-10-4-120-76438	Supplies - EL	1,605.95	1,296.24	994.55	1,336.84	1,250.00	1,250.00	.00
Program <b>120 - Special Education Totals</b>		<b>\$61,280.65</b>	<b>\$66,107.26</b>	<b>\$61,438.90</b>	<b>\$46,673.50</b>	<b>\$74,349.00</b>	<b>\$79,263.00</b>	<b>\$4,914.00</b>
Program <b>122 - Dropout Prevention</b>								
30-110-61-10-4-122-71120	Compensation-Instructional Salaries	4,435.18	.00	.00	.00	.00	.00	.00
30-110-61-10-4-122-72100	FICA	229.25	.00	.00	.00	.00	.00	.00
30-110-61-10-4-122-72210	VRS Pension Contribution	344.47	.00	.00	.00	.00	.00	.00
30-110-61-10-4-122-72300	Group Health and Dental Insurance	816.54	.00	.00	.00	.00	.00	.00
30-110-61-10-4-122-72400	VRS Group Life Insurance	28.77	.00	.00	.00	.00	.00	.00
30-110-61-10-4-122-72750	VRS Retiree Health Care Credit	26.38	.00	.00	.00	.00	.00	.00
Program <b>122 - Dropout Prevention Totals</b>		<b>\$5,880.59</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Program <b>127 - Regional Sp Ed Program</b>								
30-110-61-10-4-127-73297	Tuition - Regional Sp Ed Program	196,072.53	135,325.34	.00	.00	.00	.00	.00
Program <b>127 - Regional Sp Ed Program Totals</b>		<b>\$196,072.53</b>	<b>\$135,325.34</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>



# FY 23 Operating Budget for Presentation

Budget Year 2023

G/L Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2022 Adopted Budget	2023 City Mgr/ Supt Recommended	Difference
Fund <b>30 - School General Fund</b>								
EXPENSE								
Locations <b>110 - Central Instruction</b>								
Function <b>61 - Instruction</b>								
Sub-Function <b>10 - Classroom Instruction</b>								
Level <b>4 - Middle</b>								
Program <b>128 - Risk Reduction</b>								
30-110-61-10-4-128-71120	Compensation-Instructional Salaries	2,128.00	551.00	.00	.00	.00	.00	.00
30-110-61-10-4-128-72100	FICA	162.77	42.15	.00	.00	.00	.00	.00
30-110-61-10-4-128-73037	Contractual Services - Other	50.00	1,079.38	.00	.00	.00	.00	.00
30-110-61-10-4-128-76435	Supplies - Instructional	.00	22.22	.00	.00	.00	.00	.00
Program <b>128 - Risk Reduction Totals</b>		<b>\$2,340.77</b>	<b>\$1,694.75</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Program <b>140 - Gifted</b>								
30-110-61-10-4-140-71120	Compensation-Instructional Salaries	8,716.40	53,551.20	53,705.40	32,511.53	53,551.00	59,282.00	5,731.00
30-110-61-10-4-140-71665	Bonus Payments To Teachers	.00	.00	1,238.40	.00	.00	.00	.00
30-110-61-10-4-140-72100	FICA	591.36	3,600.08	3,690.75	2,225.76	4,097.00	4,535.00	438.00
30-110-61-10-4-140-72210	VRS Pension Contribution	1,640.10	8,396.80	8,930.98	4,691.75	8,900.00	9,853.00	953.00
30-110-61-10-4-140-72300	Group Health and Dental Insurance	1,087.38	7,133.80	7,427.36	4,296.22	7,860.00	7,860.00	.00
30-110-61-10-4-140-72400	VRS Group Life Insurance	137.02	701.50	720.06	378.25	718.00	794.00	76.00
30-110-61-10-4-140-72750	VRS Retiree Health Care Credit	125.52	642.60	650.15	341.55	648.00	717.00	69.00
30-110-61-10-4-140-76280	Gifted	2,272.61	2,014.47	2,844.28	595.39	2,000.00	2,000.00	.00
Program <b>140 - Gifted Totals</b>		<b>\$14,570.39</b>	<b>\$76,040.45</b>	<b>\$79,207.38</b>	<b>\$45,040.45</b>	<b>\$77,774.00</b>	<b>\$85,041.00</b>	<b>\$7,267.00</b>
Level <b>4 - Middle Totals</b>		<b>\$310,647.23</b>	<b>\$352,963.29</b>	<b>\$213,677.80</b>	<b>\$321,087.91</b>	<b>\$435,086.00</b>	<b>\$404,942.00</b>	<b>(\$30,144.00)</b>
Level <b>6 - Summer</b>								
Program <b>112 - Remedial-Summer</b>								
30-110-61-10-6-112-71110	Compensation-Administrative	.00	.00	.00	.00	3,200.00	3,200.00	.00
30-110-61-10-6-112-71120	Compensation-Instructional Salaries	32,726.17	48,031.06	40,334.46	119,852.18	90,389.00	48,065.00	(42,324.00)
30-110-61-10-6-112-72100	FICA	2,503.56	3,666.17	3,085.69	7,367.37	3,922.00	3,922.00	.00



# FY 23 Operating Budget for Presentation

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G/L Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2022 Adopted Budget	2023 City Mgr/ Supt Recommended	Difference
Fund <b>30 - School General Fund</b>								
EXPENSE								
Locations <b>110 - Central Instruction</b>								
Function <b>61 - Instruction</b>								
Sub-Function <b>10 - Classroom Instruction</b>								
Level <b>6 - Summer</b>								
Program <b>112 - Remedial-Summer</b>								
30-110-61-10-6-112-76435	Supplies - Instructional	581.79	328.52	136.73	1,106.02	800.00	800.00	.00
Program <b>112 - Remedial-Summer Totals</b>		\$35,811.52	\$52,025.75	\$43,556.88	\$128,325.57	\$98,311.00	\$55,987.00	(\$42,324.00)
Program <b>160 - Summer</b>								
30-110-61-10-6-160-71120	Compensation-Instructional Salaries	306.74	.00	.00	.00	.00	.00	.00
30-110-61-10-6-160-71196	Compensation - Summer School Teacher	47,136.02	25,251.54	25,595.85	36,158.30	61,804.00	63,334.00	1,530.00
30-110-61-10-6-160-72100	FICA	3,629.39	1,908.26	1,958.09	2,766.13	4,845.00	4,845.00	.00
30-110-61-10-6-160-73303	Y Fit Purchased Services	960.00	2,704.75	240.00	60.00	2,100.00	2,100.00	.00
30-110-61-10-6-160-76435	Supplies - Instructional	.00	.00	.00	.00	250.00	250.00	.00
Program <b>160 - Summer Totals</b>		\$52,032.15	\$29,864.55	\$27,793.94	\$38,984.43	\$68,999.00	\$70,529.00	\$1,530.00
Level <b>6 - Summer Totals</b>		\$87,843.67	\$81,890.30	\$71,350.82	\$167,310.00	\$167,310.00	\$126,516.00	(\$40,794.00)
Level <b>7 - Adult</b>								
Program <b>170 - Adult</b>								
30-110-61-10-7-170-71120	Compensation-Instructional Salaries	1,200.01	600.00	2.75	.00	.00	.00	.00
30-110-61-10-7-170-72100	FICA	91.80	45.90	.60	.00	.00	.00	.00
30-110-61-10-7-170-72600	Unemployment Compensation	.00	.00	800.99	.00	.00	.00	.00
Program <b>170 - Adult Totals</b>		\$1,291.81	\$645.90	\$804.34	\$0.00	\$0.00	\$0.00	\$0.00
Level <b>7 - Adult Totals</b>		\$1,291.81	\$645.90	\$804.34	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function <b>10 - Classroom Instruction Totals</b>		\$1,898,747.81	\$2,013,424.42	\$1,617,011.59	\$1,309,887.96	\$2,001,833.00	\$2,126,177.00	\$124,344.00
Sub-Function <b>21 - Student Guidance</b>								
Level <b>2 - Elementary</b>								
Program <b>110 - Regular Instruction</b>								
30-110-61-21-2-110-76285	Guidance	.00	.00	.00	.00	250.00	250.00	.00
Program <b>110 - Regular Instruction Totals</b>		\$0.00	\$0.00	\$0.00	\$0.00	\$250.00	\$250.00	\$0.00
Level <b>2 - Elementary Totals</b>		\$0.00	\$0.00	\$0.00	\$0.00	\$250.00	\$250.00	\$0.00





# FY 23 Operating Budget for Presentation

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G/L Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2022 Adopted Budget	2023 City Mgr/ Supt Recommended	Difference
<b>Fund 30 - School General Fund</b>								
<b>EXPENSE</b>								
Locations <b>110 - Central Instruction</b>								
Function <b>61 - Instruction</b>								
Sub-Function <b>21 - Student Guidance</b>								
Level <b>3 - Secondary</b>								
Program <b>110 - Regular Instruction</b>								
30-110-61-21-3-110-76285	Guidance	71.25	71.25	133.38	50.00	175.00	175.00	.00
Program <b>110 - Regular Instruction Totals</b>		\$71.25	\$71.25	\$133.38	\$50.00	\$175.00	\$175.00	\$0.00
Program <b>120 - Special Education</b>								
30-110-61-21-3-120-76285	Guidance	3.75	3.75	7.02	.00	.00	.00	.00
Program <b>120 - Special Education Totals</b>		\$3.75	\$3.75	\$7.02	\$0.00	\$0.00	\$0.00	\$0.00
Level <b>3 - Secondary Totals</b>		\$75.00	\$75.00	\$140.40	\$50.00	\$175.00	\$175.00	\$0.00
Level <b>4 - Middle</b>								
Program <b>110 - Regular Instruction</b>								
30-110-61-21-4-110-76285	Guidance	.00	.00	.00	.00	175.00	175.00	.00
Program <b>110 - Regular Instruction Totals</b>		\$0.00	\$0.00	\$0.00	\$0.00	\$175.00	\$175.00	\$0.00
Level <b>4 - Middle Totals</b>		\$0.00	\$0.00	\$0.00	\$0.00	\$175.00	\$175.00	\$0.00
Sub-Function <b>21 - Student Guidance Totals</b>		\$75.00	\$75.00	\$140.40	\$50.00	\$600.00	\$600.00	\$0.00
Sub-Function <b>22 - Student Social Worker</b>								
Level <b>2 - Elementary</b>								
Program <b>110 - Regular Instruction</b>								
30-110-61-22-2-110-71120	Compensation-Instructional Salaries	25,622.56	26,394.48	26,428.47	22,443.15	26,395.00	44,592.00	18,197.00
30-110-61-22-2-110-71665	Bonus Payments To Teachers	.00	.00	928.80	.00	.00	.00	.00
30-110-61-22-2-110-72100	FICA	1,965.19	2,025.72	2,096.23	1,684.32	2,019.00	3,411.00	1,392.00
30-110-61-22-2-110-72210	VRS Pension Contribution	4,017.67	4,138.68	4,392.39	2,761.78	4,387.00	7,411.00	3,024.00
30-110-61-22-2-110-72220	VRS Hybrid Pension Contribution	.00	.00	.00	1,161.90	.00	.00	.00
30-110-61-22-2-110-72300	Group Health and Dental Insurance	.00	.00	350.34	2,005.44	.00	.00	.00
30-110-61-22-2-110-72400	VRS Group Life Insurance	335.66	345.84	354.21	316.37	354.00	598.00	244.00
30-110-61-22-2-110-72510	Hybrid Disability Insurance	.00	.00	.00	16.65	.00	.00	.00



# FY 23 Operating Budget for Presentation

Budget Year 2023

G/L Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2022 Adopted Budget	2023 City Mgr/ Supt Recommended	Difference
Fund <b>30 - School General Fund</b>								
<b>EXPENSE</b>								
Locations <b>110 - Central Instruction</b>								
Function <b>61 - Instruction</b>								
Sub-Function <b>22 - Student Social Worker</b>								
Level <b>2 - Elementary</b>								
Program <b>110 - Regular Instruction</b>								
30-110-61-22-2-110-72750	VRS Retiree Health Care Credit	307.51	316.68	319.74	285.71	319.00	540.00	221.00
	<b>Program 110 - Regular Instruction Totals</b>	<b>\$32,248.59</b>	<b>\$33,221.40</b>	<b>\$34,870.18</b>	<b>\$30,675.32</b>	<b>\$33,474.00</b>	<b>\$56,552.00</b>	<b>\$23,078.00</b>
Program <b>120 - Special Education</b>								
30-110-61-22-2-120-71120	Compensation-Instructional Salaries	17,081.72	17,596.32	17,618.97	15,007.10	17,596.00	29,729.00	12,133.00
30-110-61-22-2-120-71665	Bonus Payments To Teachers	.00	.00	619.20	.00	.00	.00	.00
30-110-61-22-2-120-72100	FICA	1,310.12	1,350.39	1,397.45	1,126.28	1,346.00	2,274.00	928.00
30-110-61-22-2-120-72210	VRS Pension Contribution	2,678.44	2,759.04	2,928.27	1,841.21	2,924.00	4,941.00	2,017.00
30-110-61-22-2-120-72220	VRS Hybrid Pension Contribution	.00	.00	.00	774.60	.00	.00	.00
30-110-61-22-2-120-72300	Group Health and Dental Insurance	.00	.00	233.56	1,336.94	.00	.00	.00
30-110-61-22-2-120-72400	VRS Group Life Insurance	223.78	230.52	236.10	210.92	236.00	398.00	162.00
30-110-61-22-2-120-72510	Hybrid Disability Insurance	.00	.00	.00	11.10	.00	.00	.00
30-110-61-22-2-120-72750	VRS Retiree Health Care Credit	205.00	211.20	213.15	190.45	213.00	360.00	147.00
	<b>Program 120 - Special Education Totals</b>	<b>\$21,499.06</b>	<b>\$22,147.47</b>	<b>\$23,246.70</b>	<b>\$20,498.60</b>	<b>\$22,315.00</b>	<b>\$37,702.00</b>	<b>\$15,387.00</b>
Program <b>125 - Parent Resource Center</b>								
30-110-61-22-2-125-71145	Compensation - Parent Resource Ctr	3,258.61	3,319.50	3,863.76	2,008.18	3,314.00	3,659.00	345.00
30-110-61-22-2-125-71665	Bonus Payments To Teachers	.00	.00	387.00	.00	.00	.00	.00
30-110-61-22-2-125-72100	FICA	249.28	253.96	293.55	98.66	254.00	280.00	26.00
30-110-61-22-2-125-72220	VRS Hybrid Pension Contribution	.00	.00	283.87	304.05	.00	.00	.00
30-110-61-22-2-125-72300	Group Health and Dental Insurance	.00	.00	865.62	883.16	.00	.00	.00
30-110-61-22-2-125-72400	VRS Group Life Insurance	.00	.00	22.89	24.50	.00	.00	.00



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G/L Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2022 Adopted Budget	2023 City Mgr/ Supt Recommended	Difference
Fund <b>30 - School General Fund</b>								
EXPENSE								
Locations <b>110 - Central Instruction</b>								
Function <b>61 - Instruction</b>								
Sub-Function <b>22 - Student Social Worker</b>								
Level <b>2 - Elementary</b>								
Program <b>125 - Parent Resource Center</b>								
30-110-61-22-2-125-72510	Hybrid Disability Insurance	.00	.00	4.07	4.35	.00	.00	.00
30-110-61-22-2-125-72750	VRS Retiree Health Care Credit	.00	.00	20.68	22.15	.00	.00	.00
30-110-61-22-2-125-76435	Supplies - Instructional	18.99	.00	.00	.00	500.00	500.00	.00
Program <b>125 - Parent Resource Center</b>		\$3,526.88	\$3,573.46	\$5,741.44	\$3,345.05	\$4,068.00	\$4,439.00	\$371.00
Totals								
Level <b>2 - Elementary</b> Totals		\$57,274.53	\$58,942.33	\$63,858.32	\$54,518.97	\$59,857.00	\$98,693.00	\$38,836.00
Level <b>3 - Secondary</b>								
Program <b>110 - Regular Instruction</b>								
30-110-61-22-3-110-71120	Compensation-Instructional Salaries	25,622.56	26,394.48	26,428.47	22,443.15	26,395.00	44,592.00	18,197.00
30-110-61-22-3-110-72100	FICA	1,965.15	2,025.72	2,025.16	1,684.32	2,019.00	3,411.00	1,392.00
30-110-61-22-3-110-72210	VRS Pension Contribution	4,017.60	4,138.68	4,392.39	2,761.78	4,387.00	7,411.00	3,024.00
30-110-61-22-3-110-72220	VRS Hybrid Pension Contribution	.00	.00	.00	1,161.90	.00	.00	.00
30-110-61-22-3-110-72300	Group Health and Dental Insurance	.00	.00	350.34	2,005.44	.00	.00	.00
30-110-61-22-3-110-72400	VRS Group Life Insurance	335.66	345.84	354.21	316.37	354.00	598.00	244.00
30-110-61-22-3-110-72510	Hybrid Disability Insurance	.00	.00	.00	16.65	.00	.00	.00
30-110-61-22-3-110-72750	VRS Retiree Health Care Credit	307.44	316.68	319.74	285.71	319.00	540.00	221.00
Program <b>110 - Regular Instruction</b> Totals		\$32,248.41	\$33,221.40	\$33,870.31	\$30,675.32	\$33,474.00	\$56,552.00	\$23,078.00
Program <b>120 - Special Education</b>								
30-110-61-22-3-120-71120	Compensation-Instructional Salaries	17,081.72	17,596.32	17,618.97	14,962.10	17,596.00	29,729.00	12,133.00
30-110-61-22-3-120-72100	FICA	1,310.12	1,350.70	1,350.08	1,122.90	1,346.00	2,274.00	928.00
30-110-61-22-3-120-72210	VRS Pension Contribution	2,678.41	2,759.04	2,928.27	1,841.21	2,924.00	4,941.00	2,017.00



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Budget Year 2023

G/L Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2022 Adopted Budget	2023 City Mgr/ Supt Recommended	Difference
Fund 30 - School General Fund								
EXPENSE								
Locations 110 - Central Instruction								
Function 61 - Instruction								
Sub-Function 22 - Student Social Worker								
Level 3 - Secondary								
Program 120 - Special Education								
30-110-61-22-3-120-72220	VRS Hybrid Pension Contribution	.00	.00	.00	774.65	.00	.00	.00
30-110-61-22-3-120-72300	Group Health and Dental Insurance	.00	.00	233.56	1,336.94	.00	.00	.00
30-110-61-22-3-120-72400	VRS Group Life Insurance	223.78	230.40	235.98	210.80	236.00	398.00	162.00
30-110-61-22-3-120-72510	Hybrid Disability Insurance	.00	.00	.00	11.05	.00	.00	.00
30-110-61-22-3-120-72750	VRS Retiree Health Care Credit	204.97	211.20	213.27	190.33	213.00	360.00	147.00
	Program 120 - Special Education Totals	\$21,499.00	\$22,147.66	\$22,580.13	\$20,449.98	\$22,315.00	\$37,702.00	\$15,387.00
Program 125 - Parent Resource Center								
30-110-61-22-3-125-71145	Compensation - Parent Resource Ctr	3,237.78	3,318.05	3,903.82	2,008.18	3,314.00	3,659.00	345.00
30-110-61-22-3-125-71665	Bonus Payments To Teachers	.00	.00	387.00	.00	.00	.00	.00
30-110-61-22-3-125-72100	FICA	247.66	253.78	296.60	98.64	254.00	280.00	26.00
30-110-61-22-3-125-72220	VRS Hybrid Pension Contribution	.00	.00	283.87	304.05	.00	.00	.00
30-110-61-22-3-125-72300	Group Health and Dental Insurance	.00	.00	865.62	883.16	.00	.00	.00
30-110-61-22-3-125-72400	VRS Group Life Insurance	.00	.00	22.89	24.50	.00	.00	.00
30-110-61-22-3-125-72510	Hybrid Disability Insurance	.00	.00	4.07	4.35	.00	.00	.00
30-110-61-22-3-125-72750	VRS Retiree Health Care Credit	.00	.00	20.68	22.15	.00	.00	.00
	Program 125 - Parent Resource Center Totals	\$3,485.44	\$3,571.83	\$5,784.55	\$3,345.03	\$3,568.00	\$3,939.00	\$371.00
	Level 3 - Secondary Totals	\$57,232.85	\$58,940.89	\$62,234.99	\$54,470.33	\$59,357.00	\$98,193.00	\$38,836.00
	Sub-Function 22 - Student Social Worker Totals	\$114,507.38	\$117,883.22	\$126,093.31	\$108,989.30	\$119,214.00	\$196,886.00	\$77,672.00



# FY 23 Operating Budget for Presentation

Budget Year 2023

G/L Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2022 Adopted Budget	2023 City Mgr/ Supt Recommended	Difference
Fund 30 - School General Fund								
EXPENSE								
Locations 110 - Central Instruction								
Function 61 - Instruction								
Sub-Function 23 - Student- Homebound								
Level 2 - Elementary								
Program 124 - Homebound								
30-110-61-23-2-124-71120	Compensation-Instructional Salaries	3,044.75	6,360.25	.00	1,722.00	3,420.00	3,420.00	.00
30-110-61-23-2-124-72100	FICA	232.92	486.56	.00	131.71	262.00	262.00	.00
	Program 124 - Homebound Totals	\$3,277.67	\$6,846.81	\$0.00	\$1,853.71	\$3,682.00	\$3,682.00	\$0.00
	Level 2 - Elementary Totals	\$3,277.67	\$6,846.81	\$0.00	\$1,853.71	\$3,682.00	\$3,682.00	\$0.00
Level 3 - Secondary								
Program 124 - Homebound								
30-110-61-23-3-124-71120	Compensation-Instructional Salaries	15,983.75	.00	.00	3,370.50	30,940.00	30,940.00	.00
30-110-61-23-3-124-72100	FICA	1,222.76	.00	.00	257.87	2,367.00	2,367.00	.00
	Program 124 - Homebound Totals	\$17,206.51	\$0.00	\$0.00	\$3,628.37	\$33,307.00	\$33,307.00	\$0.00
	Level 3 - Secondary Totals	\$17,206.51	\$0.00	\$0.00	\$3,628.37	\$33,307.00	\$33,307.00	\$0.00
Level 4 - Middle								
Program 124 - Homebound								
30-110-61-23-4-124-71120	Compensation-Instructional Salaries	4,821.25	2,983.00	4,474.50	.00	6,840.00	6,840.00	.00
30-110-61-23-4-124-72100	FICA	368.86	228.18	342.34	.00	523.00	523.00	.00
	Program 124 - Homebound Totals	\$5,190.11	\$3,211.18	\$4,816.84	\$0.00	\$7,363.00	\$7,363.00	\$0.00
	Level 4 - Middle Totals	\$5,190.11	\$3,211.18	\$4,816.84	\$0.00	\$7,363.00	\$7,363.00	\$0.00
	Sub-Function 23 - Student- Homebound Totals	\$25,674.29	\$10,057.99	\$4,816.84	\$5,482.08	\$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	.00	114,773.04	115,222.02	74,363.57	114,773.00	138,567.00	23,794.00
30-110-61-31-2-110-71120	Compensation-Instructional Salaries	692.75	.00	6,447.25	1,340.00	4,500.00	4,500.00	.00
30-110-61-31-2-110-71150	Compensation-Clerical	34,615.96	35,569.11	36,211.78	23,398.54	35,561.00	42,022.00	6,461.00
30-110-61-31-2-110-71200	Compensation-OT	30.96	205.16	.00	7.22	100.00	100.00	.00



# FY 23 Operating Budget for Presentation

Budget Year 2023

G/L Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2022 Adopted Budget	2023 City Mgr/ Supt Recommended	Difference
Fund <b>30 - School General Fund</b>								
<b>EXPENSE</b>								
Locations <b>110 - Central Instruction</b>								
Function <b>61 - Instruction</b>								
Sub-Function <b>31 - Instr. Sup. - Improve. of Instr.</b>								
Level <b>2 - Elementary</b>								
Program <b>110 - Regular Instruction</b>								
30-110-61-31-2-110-71522	Compensation-REWIP Retirees	48,755.20	.00	.00	.00	.00	.00	.00
30-110-61-31-2-110-71625	Compensation-Travel Allowance	.00	1,200.00	1,200.00	700.00	1,200.00	1,200.00	.00
30-110-61-31-2-110-71665	Bonus Payments To Teachers	.00	.00	1,548.00	.00	.00	.00	.00
30-110-61-31-2-110-72100	FICA	6,266.70	11,582.17	12,252.58	7,623.05	11,944.00	14,259.00	2,315.00
30-110-61-31-2-110-72210	VRS Pension Contribution	5,412.84	23,572.32	25,166.22	16,276.74	24,986.00	30,014.00	5,028.00
30-110-61-31-2-110-72300	Group Health and Dental Insurance	5,852.16	6,811.56	7,017.24	4,169.90	9,943.00	9,943.00	.00
30-110-61-31-2-110-72400	VRS Group Life Insurance	452.16	1,969.32	2,029.02	1,312.35	2,014.00	2,420.00	406.00
30-110-61-31-2-110-72700	Workers Compensation	3,680.00	3,747.00	4,022.00	.00	4,000.00	4,000.00	.00
30-110-61-31-2-110-72750	VRS Retiree Health Care Credit	414.24	1,803.96	1,832.22	1,184.99	1,819.00	2,185.00	366.00
30-110-61-31-2-110-72850	OPEB ARC	3,492.00	3,492.00	3,963.75	.00	.00	.00	.00
30-110-61-31-2-110-73030	Conferences-Student Services	2,126.77	20.00	.00	966.80	3,294.00	3,294.00	.00
30-110-61-31-2-110-73115	Printing Services	1,914.76	842.00	1,909.50	2,457.16	3,665.00	3,665.00	.00
30-110-61-31-2-110-73245	Professional Development - Tuition Assistance	2,557.09	11,179.54	5,819.24	6,908.50	11,034.00	11,034.00	.00
30-110-61-31-2-110-75201	Postage-Student Mailings	.00	1,217.17	721.77	192.99	.00	.00	.00
30-110-61-31-2-110-75507	Travel- Supr of Student Services	315.78	.00	.00	.00	.00	.00	.00
30-110-61-31-2-110-75515	Travel-Director of Elem Inst	127.00	388.82	545.00	.00	1,520.00	1,520.00	.00
30-110-61-31-2-110-75529	Travel-Itinerant	73.64	10.92	.07	51.16	1,750.00	1,750.00	.00
30-110-61-31-2-110-76248	Early Reading Intervention	1,559.36	2,000.00	1,910.00	.00	2,000.00	2,000.00	.00
Program <b>110 - Regular Instruction Totals</b>		\$118,339.37	\$220,384.09	\$227,817.66	\$140,952.97	\$234,103.00	\$272,473.00	\$38,370.00



# FY 23 Operating Budget for Presentation

Budget Year 2023

G/L Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2022 Adopted Budget	2023 City Mgr/ Supt Recommended	Difference
Fund 30 - School General Fund								
EXPENSE								
Locations 110 - Central Instruction								
Function 61 - Instruction								
Sub-Function 31 - Instr. Sup. - Improve. of Instr.								
Level 2 - Elementary								
Program 120 - Special Education								
30-110-61-31-2-120-71110	Compensation-Administrative	53,046.00	56,256.00	56,256.12	34,457.22	56,256.00	62,024.00	5,768.00
30-110-61-31-2-120-71150	Compensation-Clerical	59,541.08	61,503.85	62,402.93	39,155.15	61,498.00	70,438.00	8,940.00
30-110-61-31-2-120-71200	Compensation-OT	85.65	4.81	.00	53.35	50.00	50.00	.00
30-110-61-31-2-120-71625	Compensation-Travel Allowance	1,200.00	1,200.00	1,200.00	700.00	1,200.00	1,200.00	.00
30-110-61-31-2-120-71665	Bonus Payments To Teachers	.00	.00	5,418.00	.00	.00	.00	.00
30-110-61-31-2-120-72100	FICA	7,893.59	8,590.55	9,102.91	5,427.86	9,104.00	10,229.00	1,125.00
30-110-61-31-2-120-72210	VRS Pension Contribution	13,872.72	14,543.28	15,547.71	9,646.70	19,571.00	22,015.00	2,444.00
30-110-61-31-2-120-72220	VRS Hybrid Pension Contribution	3,806.04	3,920.64	4,171.50	2,584.01	.00	.00	.00
30-110-61-31-2-120-72300	Group Health and Dental Insurance	17,796.96	20,528.70	21,807.18	12,402.46	14,915.00	14,915.00	.00
30-110-61-31-2-120-72400	VRS Group Life Insurance	1,477.08	1,542.72	1,589.87	986.09	1,578.00	1,775.00	197.00
30-110-61-31-2-120-72510	Hybrid Disability Insurance	131.09	119.12	59.76	37.03	.00	.00	.00
30-110-61-31-2-120-72750	VRS Retiree Health Care Credit	1,353.12	1,413.24	1,435.67	890.47	1,425.00	1,603.00	178.00
30-110-61-31-2-120-73225	Professional Development - Conferences	2,467.00	1,512.22	895.00	3,883.53	1,955.00	1,955.00	.00
30-110-61-31-2-120-75505	Travel- Supr of Sp Ed	672.24	.00	.00	.00	.00	.00	.00
30-110-61-31-2-120-75508	Travel - Director of Student Services	1,109.28	1,574.15	799.00	1,358.83	1,372.00	1,372.00	.00
30-110-61-31-2-120-75529	Travel-Itinerant	.00	74.09	.00	.00	.00	.00	.00
30-110-61-31-2-120-76465	Testing Materials-Other	8,039.66	5,709.57	5,176.65	6,272.88	8,000.00	10,500.00	2,500.00
Program 120 - Special Education Totals		\$172,491.51	\$178,492.94	\$185,862.30	\$117,855.58	\$176,924.00	\$198,076.00	\$21,152.00



# FY 23 Operating Budget for Presentation

Budget Year 2023

G/L Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2022 Adopted Budget	2023 City Mgr/ Supt Recommended	Difference
Fund 30 - School General Fund								
EXPENSE								
Locations 110 - Central Instruction								
Function 61 - Instruction								
Sub-Function 31 - Instr. Sup. - Improve. of Instr.								
Level 2 - Elementary								
Program 140 - Gifted								
30-110-61-31-2-140-73230	Professional Development - Gifted	438.00	684.21	.00	.00	870.00	870.00	.00
	Program 140 - Gifted Totals	\$438.00	\$684.21	\$0.00	\$0.00	\$870.00	\$870.00	\$0.00
	Level 2 - Elementary Totals	\$291,268.88	\$399,561.24	\$413,679.96	\$258,808.55	\$411,897.00	\$471,419.00	\$59,522.00
Level 3 - Secondary								
Program 110 - Regular Instruction								
30-110-61-31-3-110-71110	Compensation-Administrative	130,371.00	117,079.44	117,473.04	31,146.24	117,080.00	122,934.00	5,854.00
30-110-61-31-3-110-71120	Compensation-Instructional Salaries	695.00	4,343.04	44.90	790.00	26,000.00	26,875.00	875.00
30-110-61-31-3-110-71150	Compensation-Clerical	43,419.07	47,597.76	47,712.27	29,434.23	47,598.00	52,982.00	5,384.00
30-110-61-31-3-110-71200	Compensation-OT	.00	.00	.00	.00	50.00	50.00	.00
30-110-61-31-3-110-71625	Compensation-Travel Allowance	1,200.00	1,200.00	1,200.00	300.00	1,200.00	1,200.00	.00
30-110-61-31-3-110-71665	Bonus Payments To Teachers	.00	.00	4,644.00	.00	.00	.00	.00
30-110-61-31-3-110-72100	FICA	13,191.58	12,474.91	12,591.15	4,551.03	14,682.00	15,609.00	927.00
30-110-61-31-3-110-72210	VRS Pension Contribution	27,687.24	25,821.48	27,453.81	10,068.45	27,369.00	29,237.00	1,868.00
30-110-61-31-3-110-72300	Group Health and Dental Insurance	16,137.96	14,755.80	15,441.60	6,522.08	19,886.00	19,886.00	.00
30-110-61-31-3-110-72400	VRS Group Life Insurance	2,313.12	2,157.24	2,213.46	811.81	2,207.00	2,357.00	150.00
30-110-61-31-3-110-72750	VRS Retiree Health Care Credit	2,118.96	1,976.16	1,998.75	733.02	1,993.00	2,129.00	136.00
30-110-61-31-3-110-73030	Conferences-Student Services	2,409.29	(279.89)	.00	966.80	3,293.00	3,293.00	.00
30-110-61-31-3-110-73115	Printing Services	201.87	337.50	3,296.06	4,599.67	3,665.00	3,665.00	.00
30-110-61-31-3-110-73245	Professional Development - Tuition Assistance	1,562.71	2,112.87	1,797.89	1,436.71	3,033.00	3,033.00	.00
30-110-61-31-3-110-75519	Travel-Director of Sec Inst	1,325.83	443.54	760.00	639.56	1,440.00	1,440.00	.00





# FY 23 Operating Budget for Presentation

Budget Year 2023

G/L Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2022 Adopted Budget	2023 City Mgr/ Supt Recommended	Difference
Fund <b>30 - School General Fund</b>								
<b>EXPENSE</b>								
Locations <b>110 - Central Instruction</b>								
Function <b>61 - Instruction</b>								
Sub-Function <b>31 - Instr. Sup. - Improve. of Instr.</b>								
Level <b>3 - Secondary</b>								
Program <b>110 - Regular Instruction</b>								
30-110-61-31-3-110-75529	Travel-Itinerant	48.34	.00	.00	.00	.00	.00	.00
30-110-61-31-3-110-76435	Supplies - Instructional	44.29	.00	.00	.00	.00	.00	.00
	<b>Program 110 - Regular Instruction Totals</b>	<b>\$242,726.26</b>	<b>\$230,019.85</b>	<b>\$236,626.93</b>	<b>\$91,999.60</b>	<b>\$269,496.00</b>	<b>\$284,690.00</b>	<b>\$15,194.00</b>
Program <b>120 - Special Education</b>								
30-110-61-31-3-120-71110	Compensation-Administrative	53,046.00	56,256.00	56,256.12	34,457.22	56,256.00	62,024.00	5,768.00
30-110-61-31-3-120-71150	Compensation-Clerical	59,540.26	61,503.85	61,812.77	39,155.49	61,498.00	70,438.00	8,940.00
30-110-61-31-3-120-71200	Compensation-OT	83.27	4.21	.00	53.35	50.00	50.00	.00
30-110-61-31-3-120-71665	Bonus Payments To Teachers	.00	.00	3,096.00	.00	.00	.00	.00
30-110-61-31-3-120-72100	FICA	7,801.10	8,498.02	8,787.79	5,373.67	9,012.00	10,137.00	1,125.00
30-110-61-31-3-120-72210	VRS Pension Contribution	13,872.36	14,543.16	15,449.61	9,646.56	19,571.00	22,015.00	2,444.00
30-110-61-31-3-120-72220	VRS Hybrid Pension Contribution	3,805.80	3,920.52	4,171.29	2,583.95	.00	.00	.00
30-110-61-31-3-120-72300	Group Health and Dental Insurance	17,796.84	20,528.58	21,807.12	12,402.46	14,914.00	14,914.00	.00
30-110-61-31-3-120-72400	VRS Group Life Insurance	1,476.96	1,542.48	1,581.91	986.02	1,578.00	1,775.00	197.00
30-110-61-31-3-120-72510	Hybrid Disability Insurance	.00	.00	59.73	36.96	.00	.00	.00
30-110-61-31-3-120-72750	VRS Retiree Health Care Credit	1,352.76	1,412.76	1,428.34	890.33	1,425.00	1,603.00	178.00
30-110-61-31-3-120-73225	Professional Development - Conferences	779.36	2,098.00	556.00	373.69	807.00	807.00	.00
30-110-61-31-3-120-75529	Travel-Itinerant	1,612.57	926.90	477.29	498.59	1,750.00	3,250.00	1,500.00
30-110-61-31-3-120-76465	Testing Materials-Other	863.94	1,161.37	1,952.93	937.50	2,000.00	2,000.00	.00
	<b>Program 120 - Special Education Totals</b>	<b>\$162,031.22</b>	<b>\$172,395.85</b>	<b>\$177,436.90</b>	<b>\$107,395.79</b>	<b>\$168,861.00</b>	<b>\$189,013.00</b>	<b>\$20,152.00</b>



# FY 23 Operating Budget for Presentation

Budget Year 2023

G/L Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2022 Adopted Budget	2023 City Mgr/ Supt Recommended	Difference
Fund <b>30 - School General Fund</b>								
EXPENSE								
Locations <b>110 - Central Instruction</b>								
Function <b>61 - Instruction</b>								
Sub-Function <b>31 - Instr. Sup. - Improve. of Instr.</b>								
Level <b>3 - Secondary</b>								
Program <b>140 - Gifted</b>								
30-110-61-31-3-140-73230	Professional Development - Gifted	.00	45.29	.00	.00	440.00	440.00	.00
	Program <b>140 - Gifted</b> Totals	\$0.00	\$45.29	\$0.00	\$0.00	\$440.00	\$440.00	\$0.00
	Level <b>3 - Secondary</b> Totals	\$404,757.48	\$402,460.99	\$414,063.83	\$199,395.39	\$438,797.00	\$474,143.00	\$35,346.00
Level <b>4 - Middle</b>								
Program <b>110 - Regular Instruction</b>								
30-110-61-31-4-110-71110	Compensation-Administrative	145,203.81	42,781.56	42,821.43	26,301.66	42,782.00	47,343.00	4,561.00
30-110-61-31-4-110-71120	Compensation-Instructional Salaries	.00	.00	306.00	1,150.00	3,000.00	3,000.00	.00
30-110-61-31-4-110-71625	Compensation-Travel Allowance	2,400.00	.00	.00	.00	.00	.00	.00
30-110-61-31-4-110-71665	Bonus Payments To Teachers	.00	.00	774.00	.00	.00	.00	.00
30-110-61-31-4-110-72100	FICA	10,920.04	2,921.03	2,999.45	1,891.01	3,502.00	3,851.00	349.00
30-110-61-31-4-110-72210	VRS Pension Contribution	22,767.98	6,708.12	7,116.99	4,371.36	7,110.00	7,868.00	758.00
30-110-61-31-4-110-72300	Group Health and Dental Insurance	11,160.92	4,293.30	4,416.42	2,625.85	9,943.00	9,943.00	.00
30-110-61-31-4-110-72400	VRS Group Life Insurance	1,902.24	560.52	573.87	352.45	573.00	634.00	61.00
30-110-61-31-4-110-72750	VRS Retiree Health Care Credit	1,742.50	513.36	518.16	318.29	518.00	573.00	55.00
30-110-61-31-4-110-73030	Conferences-Student Services	1,902.02	754.50	.00	483.40	3,293.00	3,293.00	.00
30-110-61-31-4-110-73115	Printing Services	326.87	.00	314.50	4,399.34	.00	.00	.00
30-110-61-31-4-110-73245	Professional Development - Tuition Assistance	1,408.98	1,849.52	3,772.45	349.24	3,033.00	3,033.00	.00
30-110-61-31-4-110-75201	Postage-Student Mailings	.00	335.00	.00	.00	1,100.00	1,100.00	.00
30-110-61-31-4-110-75511	Travel-Director of Assessment/Tech	1,206.66	.00	314.44	.00	.00	.00	.00
30-110-61-31-4-110-75529	Travel-Itinerant	92.78	10.92	.00	.00	.00	.00	.00



# FY 23 Operating Budget for Presentation

Budget Year 2023

G/L Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2022 Adopted Budget	2023 City Mgr/ Supt Recommended	Difference
Fund <b>30 - School General Fund</b>								
EXPENSE								
Locations <b>110 - Central Instruction</b>								
Function <b>61 - Instruction</b>								
Sub-Function <b>31 - Instr. Sup. - Improve. of Instr.</b>								
Level <b>4 - Middle</b>								
Program <b>110 - Regular Instruction</b>								
30-110-61-31-4-110-76045	Furniture and Equip <\$5,000	.00	119.99	.00	.00	750.00	750.00	.00
Program <b>110 - Regular Instruction Totals</b>		\$201,034.80	\$60,847.82	\$63,927.71	\$42,242.60	\$75,604.00	\$81,388.00	\$5,784.00
Program <b>120 - Special Education</b>								
30-110-61-31-4-120-73075	Legal Notices-Special Education	794.40	720.72	197.68	.00	1,500.00	1,500.00	.00
30-110-61-31-4-120-73225	Professional Development - Conferences	1,750.54	839.64	265.00	282.29	807.00	807.00	.00
30-110-61-31-4-120-76465	Testing Materials-Other	1,931.24	1,475.75	1,433.01	2,074.20	2,000.00	8,000.00	6,000.00
Program <b>120 - Special Education Totals</b>		\$4,476.18	\$3,036.11	\$1,895.69	\$2,356.49	\$4,307.00	\$10,307.00	\$6,000.00
Program <b>140 - Gifted</b>								
30-110-61-31-4-140-73230	Professional Development - Gifted	1,068.00	609.38	.00	.00	1,290.00	1,290.00	.00
Program <b>140 - Gifted Totals</b>		\$1,068.00	\$609.38	\$0.00	\$0.00	\$1,290.00	\$1,290.00	\$0.00
Level <b>4 - Middle Totals</b>		\$206,578.98	\$64,493.31	\$65,823.40	\$44,599.09	\$81,201.00	\$92,985.00	\$11,784.00
Level <b>7 - Adult</b>								
Program <b>170 - Adult</b>								
30-110-61-31-7-170-71157	Compensation-Regional Adult Ed Prog Mgr	.00	2,989.85	.00	.00	.00	.00	.00
30-110-61-31-7-170-71522	Compensation-REWIP Retirees	5,988.84	6,226.16	6,173.81	2,837.23	6,701.00	6,701.00	.00
30-110-61-31-7-170-72100	FICA	3,157.33	654.68	472.29	217.04	513.00	513.00	.00
30-110-61-31-7-170-72210	VRS Pension Contribution	1,323.15	.00	.00	.00	.00	.00	.00
30-110-61-31-7-170-72220	VRS Hybrid Pension Contribution	4,822.80	191.96	.00	.00	.00	.00	.00
30-110-61-31-7-170-72300	Group Health and Dental Insurance	3,925.44	220.84	.00	.00	.00	.00	.00
30-110-61-31-7-170-72400	VRS Group Life Insurance	513.44	170.61	.00	.00	.00	.00	.00
30-110-61-31-7-170-72510	Hybrid Disability Insurance	83.04	7.14	.00	.00	.00	.00	.00
30-110-61-31-7-170-72750	VRS Retiree Health Care Credit	470.38	36.21	.00	.00	.00	.00	.00



# FY 23 Operating Budget for Presentation

Budget Year 2023

G/L Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2022 Adopted Budget	2023 City Mgr/ Supt Recommended	Difference
Fund 30 - School General Fund								
EXPENSE								
Locations 110 - Central Instruction								
Function 61 - Instruction								
Sub-Function 31 - Instr. Sup. - Improve. of Instr.								
Level 7 - Adult								
Program 170 - Adult								
30-110-61-31-7-170-72800	Termination Pay for Vac/Sick Leave	8,000.00	.00	.00	.00	.00	.00	.00
30-110-61-31-7-170-76435	Supplies - Instructional	.00	2.49	.00	.00	.00	.00	.00
	Program 170 - Adult Totals	\$28,284.42	\$10,499.94	\$6,646.10	\$3,054.27	\$7,214.00	\$7,214.00	\$0.00
	Level 7 - Adult Totals	\$28,284.42	\$10,499.94	\$6,646.10	\$3,054.27	\$7,214.00	\$7,214.00	\$0.00
	Sub-Function 31 - Instr. Sup. - Improve. of Instr. Totals	\$930,889.76	\$877,015.48	\$900,213.29	\$505,857.30	\$939,109.00	\$1,045,761.00	\$106,652.00
	Function 61 - Instruction Totals	\$2,969,894.24	\$3,018,456.11	\$2,648,275.43	\$1,930,266.64	\$3,105,108.00	\$3,413,776.00	\$308,668.00
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	423,669.78	441,315.82	446,183.14	285,569.11	434,771.00	539,595.00	104,824.00
30-110-68-21-9-800-71200	Compensation-OT	1,219.81	637.38	394.16	1,327.20	750.00	750.00	.00
30-110-68-21-9-800-71625	Compensation-Travel Allowance	1,200.00	1,200.00	1,200.00	700.00	1,200.00	1,200.00	.00
30-110-68-21-9-800-71665	Bonus Payments To Teachers	.00	.00	10,836.00	.00	.00	.00	.00
30-110-68-21-9-800-72100	FICA	30,061.19	31,372.61	32,932.53	22,774.48	33,409.00	41,428.00	8,019.00
30-110-68-21-9-800-72210	VRS Pension Contribution	59,794.92	62,356.20	67,763.10	43,536.35	72,259.00	89,681.00	17,422.00
30-110-68-21-9-800-72220	VRS Hybrid Pension Contribution	6,579.36	6,777.48	6,593.33	4,474.78	.00	.00	.00
30-110-68-21-9-800-72300	Group Health and Dental Insurance	47,686.80	46,587.36	48,112.60	22,795.67	39,772.00	39,772.00	.00
30-110-68-21-9-800-72400	VRS Group Life Insurance	5,545.32	5,775.84	5,994.98	3,870.97	5,826.00	7,231.00	1,405.00
30-110-68-21-9-800-72510	Hybrid Disability Insurance	103.84	102.93	94.43	64.07	.00	.00	.00
30-110-68-21-9-800-72750	VRS Retiree Health Care Credit	5,079.72	5,290.92	5,413.32	3,495.36	5,261.00	6,529.00	1,268.00



# FY 23 Operating Budget for Presentation

Budget Year 2023

G/L Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2022 Adopted Budget	2023 City Mgr/ Supt Recommended	Difference
Fund 30 - School General Fund								
EXPENSE								
Locations 110 - Central Instruction								
Function 68 - Technology								
Sub-Function 21 - Student Guidance								
Level 9 - District Wide								
Program 800 - Technology								
30-110-68-21-9-800-72800	Termination Pay for Vac/Sick Leave	.00	.00	623.42	13,052.19	.00	.00	.00
30-110-68-21-9-800-73205	Software Licensing Fees	181,449.29	169,126.12	152,287.45	193,629.38	234,327.00	370,847.00	136,520.00
30-110-68-21-9-800-73225	Professional Development - Conferences	7,415.81	4,029.76	6,457.88	460.00	5,440.00	5,440.00	.00
30-110-68-21-9-800-75529	Travel-Itinerant	453.77	439.74	863.43	381.08	500.00	500.00	.00
30-110-68-21-9-800-76515	Software-Instructional	57,251.00	58,711.09	66,914.99	72,982.98	77,488.00	77,488.00	.00
30-110-68-21-9-800-76535	Network Software	2,078.50	1,724.74	1,943.41	.00	1,850.00	1,850.00	.00
30-110-68-21-9-800-76545	Technology Repair and Replace	20,062.63	20,410.02	21,020.34	21,429.33	53,172.00	246,433.00	193,261.00
	Program 800 - Technology Totals	\$849,651.74	\$855,858.01	\$875,628.51	\$690,542.95	\$966,025.00	\$1,428,744.00	\$462,719.00
	Level 9 - District Wide Totals	\$849,651.74	\$855,858.01	\$875,628.51	\$690,542.95	\$966,025.00	\$1,428,744.00	\$462,719.00
	Sub-Function 21 - Student Guidance Totals	\$849,651.74	\$855,858.01	\$875,628.51	\$690,542.95	\$966,025.00	\$1,428,744.00	\$462,719.00
Sub-Function 50 - Pupil Transportation (Other)								
Level 9 - District Wide								
Program 800 - Technology								
30-110-68-50-9-800-76041	Technology - Software/Online Content	4,695.60	9,083.42	11,856.00	10,356.00	10,356.00	11,556.00	1,200.00
	Program 800 - Technology Totals	\$4,695.60	\$9,083.42	\$11,856.00	\$10,356.00	\$10,356.00	\$11,556.00	\$1,200.00
	Level 9 - District Wide Totals	\$4,695.60	\$9,083.42	\$11,856.00	\$10,356.00	\$10,356.00	\$11,556.00	\$1,200.00
	Sub-Function 50 - Pupil Transportation (Other) Totals	\$4,695.60	\$9,083.42	\$11,856.00	\$10,356.00	\$10,356.00	\$11,556.00	\$1,200.00
	Function 68 - Technology Totals	\$854,347.34	\$864,941.43	\$887,484.51	\$700,898.95	\$976,381.00	\$1,440,300.00	\$463,919.00
	Locations 110 - Central Instruction Totals	\$3,824,241.58	\$3,883,397.54	\$3,535,759.94	\$2,631,165.59	\$4,081,489.00	\$4,854,076.00	\$772,587.00
Locations 111 - Salem High School								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 3 - Secondary								
Program 110 - Regular Instruction								
30-111-61-10-3-110-71120	Compensation-Instructional Salaries	3,632,270.81	3,617,677.13	3,500,161.37	2,083,547.77	3,595,165.00	3,793,737.00	198,572.00



# FY 23 Operating Budget for Presentation

Budget Year 2023

G/L Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2022 Adopted Budget	2023 City Mgr/ Supt Recommended	Difference
Fund 30 - School General Fund								
EXPENSE								
Locations 111 - Salem High School								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 3 - Secondary								
Program 110 - Regular Instruction								
30-111-61-10-3-110-71151	Compensation-Instructional Asst	56,533.20	57,721.08	59,934.20	21,338.15	59,555.00	27,931.00	(31,624.00)
30-111-61-10-3-110-71159	Compensation- Accompanist	8,633.25	7,269.75	4,576.50	4,293.00	9,045.00	9,045.00	.00
30-111-61-10-3-110-71182	Compensation-Band Assistants	14,454.02	14,682.02	12,101.02	15,394.51	13,238.00	13,163.00	(75.00)
30-111-61-10-3-110-71200	Compensation-OT	.00	10.28	.00	307.69	.00	.00	.00
30-111-61-10-3-110-71520	Compensation-Substitutes	115,463.45	121,877.38	74,315.87	55,938.48	105,087.00	105,087.00	.00
30-111-61-10-3-110-71522	Compensation-REWIP Retirees	135,202.08	73,272.44	19,868.62	34,946.12	78,892.00	81,415.00	2,523.00
30-111-61-10-3-110-71620	Compensation-Extracurricular Supplements	595.70	35.00	237.50	.00	.00	.00	.00
30-111-61-10-3-110-71650	Compensation-NBC Teacher Bonus	37,500.00	45,000.00	57,500.00	38,750.00	27,500.00	27,500.00	.00
30-111-61-10-3-110-71665	Bonus Payments To Teachers	.00	.00	99,954.36	.00	.00	.00	.00
30-111-61-10-3-110-72100	FICA	294,256.40	287,840.27	277,927.93	162,558.35	292,133.00	310,428.00	18,295.00
30-111-61-10-3-110-72210	VRS Pension Contribution	483,325.89	462,147.00	445,238.18	192,295.16	595,822.00	635,161.00	39,339.00
30-111-61-10-3-110-72220	VRS Hybrid Pension Contribution	91,492.83	111,861.84	142,037.46	106,085.66	.00	.00	.00
30-111-61-10-3-110-72300	Group Health and Dental Insurance	419,392.91	424,459.08	436,094.33	260,524.43	499,333.00	499,333.00	.00
30-111-61-10-3-110-72400	VRS Group Life Insurance	48,023.87	47,977.07	47,348.64	24,057.19	48,039.00	51,210.00	3,171.00
30-111-61-10-3-110-72510	Hybrid Disability Insurance	1,661.85	1,697.90	2,034.06	1,519.16	.00	.00	.00
30-111-61-10-3-110-72600	Unemployment Compensation	.00	.00	5,391.36	.00	.00	.00	.00
30-111-61-10-3-110-72700	Workers Compensation	23,406.00	23,830.00	25,575.00	.00	25,000.00	25,000.00	.00
30-111-61-10-3-110-72750	VRS Retiree Health Care Credit	43,991.40	43,929.73	42,755.08	21,723.05	43,378.00	46,242.00	2,864.00



# FY 23 Operating Budget for Presentation

Budget Year 2023

G/L Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2022 Adopted Budget	2023 City Mgr/ Supt Recommended	Difference
Fund <b>30 - School General Fund</b>								
<b>EXPENSE</b>								
Locations <b>111 - Salem High School</b>								
Function <b>61 - Instruction</b>								
Sub-Function <b>10 - Classroom Instruction</b>								
Level <b>3 - Secondary</b>								
Program <b>110 - Regular Instruction</b>								
30-111-61-10-3-110-72800	Termination Pay for Vac/Sick Leave	8,480.00	18,280.00	21,560.00	14,000.00	.00	.00	.00
30-111-61-10-3-110-72850	OPEB ARC	24,011.00	24,011.00	22,584.17	.00	.00	.00	.00
30-111-61-10-3-110-73125	Repair/Maint - Art	723.36	.00	.00	.00	.00	.00	.00
30-111-61-10-3-110-73126	Repair & Maint - Athletic Equipment	3,597.20	3,645.00	3,384.12	3,606.97	3,645.00	3,645.00	.00
30-111-61-10-3-110-73145	Repair/Maint - Family and Consumer Science	.00	143.64	.00	.00	.00	.00	.00
30-111-61-10-3-110-73150	Repair/Maint - Math	.00	269.97	.00	.00	.00	.00	.00
30-111-61-10-3-110-73155	Repair/Maint - Piano	350.00	300.00	267.00	165.00	350.00	350.00	.00
30-111-61-10-3-110-73165	Repair/Maint - Science	756.60	.00	.00	392.74	880.00	880.00	.00
30-111-61-10-3-110-73170	Repair/Maint - Tech Ed	2,158.72	2,165.53	2,152.94	1,064.42	2,165.00	2,165.00	.00
30-111-61-10-3-110-73255	Professional Development	890.39	1,895.55	1,501.70	2,881.14	5,000.00	5,000.00	.00
30-111-61-10-3-110-73256	Professional Development - Athletic Training Certifications	.00	.00	1,134.00	850.00	1,000.00	1,000.00	.00
30-111-61-10-3-110-75527	Travel -Student Competition	7,800.11	2,154.39	200.00	2,500.00	8,000.00	8,000.00	.00
30-111-61-10-3-110-76015	Allotment	65,520.20	66,045.15	63,722.64	44,864.25	85,224.00	86,700.00	1,476.00
30-111-61-10-3-110-76020	Athletic Training	5,378.32	5,889.60	5,689.95	1,348.70	6,000.00	6,000.00	.00
30-111-61-10-3-110-76030	Athletics/Athletic Equipment <\$5,000	.00	94,212.85	50.00	.00	.00	.00	.00
30-111-61-10-3-110-76045	Furniture and Equip <\$5,000	520.11	279.97	25,779.07	179,504.49	2,000.00	2,000.00	.00
30-111-61-10-3-110-76075	Registration Guide	1,730.00	1,730.00	1,773.20	1,800.49	1,800.00	1,800.00	.00
30-111-61-10-3-110-76135	Art Supplies and Equipment <\$5,000	5,674.08	.00	.00	.00	.00	.00	.00



# FY 23 Operating Budget for Presentation

Budget Year 2023

G/L Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2022 Adopted Budget	2023 City Mgr/ Supt Recommended	Difference
Fund <b>30 - School General Fund</b>								
<b>EXPENSE</b>								
Locations <b>111 - Salem High School</b>								
Function <b>61 - Instruction</b>								
Sub-Function <b>10 - Classroom Instruction</b>								
Level <b>3 - Secondary</b>								
Program <b>110 - Regular Instruction</b>								
30-111-61-10-3-110-76136	Fine Arts	.00	1,364.06	1,544.96	1,287.31	1,706.00	2,056.00	350.00
30-111-61-10-3-110-76137	Ceramics	.00	2,120.81	2,663.37	2,054.83	3,400.00	3,400.00	.00
30-111-61-10-3-110-76138	Graphic Arts	.00	1,238.33	1,199.33	991.00	1,200.00	1,200.00	.00
30-111-61-10-3-110-76160	Auto Body	6,063.36	5,040.89	5,305.61	5,404.98	6,217.00	10,653.00	4,436.00
30-111-61-10-3-110-76165	Auto Service Tech	3,876.18	3,808.50	3,795.97	12,493.77	3,784.00	5,284.00	1,500.00
30-111-61-10-3-110-76167	Career & Tech Ed - STATE	14,035.24	13,956.90	11,807.13	11,569.13	7,862.00	13,385.00	5,523.00
30-111-61-10-3-110-76170	Band	7,892.61	9,007.30	8,930.95	10,229.50	8,975.00	8,975.00	.00
30-111-61-10-3-110-76180	Black History Month	2,202.77	1,134.05	1,813.23	1,216.57	2,500.00	2,500.00	.00
30-111-61-10-3-110-76185	Business Education	.00	.00	521.60	.00	570.00	570.00	.00
30-111-61-10-3-110-76190	Career Communications	1,198.26	1,206.19	1,212.58	.00	1,215.00	1,215.00	.00
30-111-61-10-3-110-76205	Career/Tech Ed	2,751.25	3,054.54	3,043.24	2,508.19	3,067.00	3,067.00	.00
30-111-61-10-3-110-76215	Choir	1,755.40	1,707.87	2,454.38	1,747.32	3,224.00	3,224.00	.00
30-111-61-10-3-110-76225	Chorale	1,470.00	1,470.00	.00	.00	.00	.00	.00
30-111-61-10-3-110-76231	Computer Science	.00	.00	.00	205.00	300.00	872.00	572.00
30-111-61-10-3-110-76232	Cosmetology	.00	.00	.00	5,752.83	6,007.00	6,007.00	.00
30-111-61-10-3-110-76235	Drama	1,985.00	1,985.00	282.18	2,095.89	1,985.00	1,985.00	.00
30-111-61-10-3-110-76236	Diesel Program	.00	.00	911.03	967.81	1,000.00	1,000.00	.00
30-111-61-10-3-110-76240	Drivers Education	.00	300.00	300.00	.00	200.00	200.00	.00





# FY 23 Operating Budget for Presentation

Budget Year 2023

G/L Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2022 Adopted Budget	2023 City Mgr/ Supt Recommended	Difference
Fund 30 - School General Fund								
EXPENSE								
Locations 111 - Salem High School								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 3 - Secondary								
Program 110 - Regular Instruction								
30-111-61-10-3-110-76255	English	1,050.89	1,063.68	1,063.89	1,041.65	1,061.00	1,061.00	.00
30-111-61-10-3-110-76260	Family and Consumer Science	3,179.00	1,841.22	3,827.83	3,303.00	3,303.00	3,303.00	.00
30-111-61-10-3-110-76270	Foreign Language	339.22	342.62	328.70	268.12	349.00	349.00	.00
30-111-61-10-3-110-76275	Freshman Transition	1,811.46	2,496.75	2,080.00	1,173.24	2,500.00	2,500.00	.00
30-111-61-10-3-110-76290	Health	419.44	425.59	401.94	.00	425.00	425.00	.00
30-111-61-10-3-110-76295	Advanced Programs	80,956.17	72,964.69	65,937.09	49,042.22	114,300.00	111,750.00	(2,550.00)
30-111-61-10-3-110-76305	ITRT	.00	600.72	.00	.00	.00	.00	.00
30-111-61-10-3-110-76340	Marketing Education	133.23	246.52	167.38	86.48	324.00	324.00	.00
30-111-61-10-3-110-76345	Mathematics	93.71	304.95	531.00	454.00	799.00	799.00	.00
30-111-61-10-3-110-76360	Physical Education	3,762.97	645.06	708.90	286.50	707.00	707.00	.00
30-111-61-10-3-110-76380	Science	9,589.62	7,546.22	8,280.34	4,657.77	9,610.00	9,610.00	.00
30-111-61-10-3-110-76385	Social Studies	1,172.46	694.58	278.23	116.99	1,400.00	1,000.00	(400.00)
30-111-61-10-3-110-76386	Spirit Club	.00	.00	242.72	198.49	300.00	300.00	.00
30-111-61-10-3-110-76387	Student Council	.00	.00	44.00	.00	300.00	300.00	.00
30-111-61-10-3-110-76470	Welding	5,752.89	5,943.72	4,588.12	3,185.24	5,753.00	8,412.00	2,659.00
30-111-61-10-3-110-76483	Yearbook	750.00	750.00	10,000.00	10,000.00	10,000.00	10,000.00	.00
30-111-61-10-3-110-76515	Software-Instructional	6,655.00	4,959.00	3,800.00	16,900.20	17,802.00	19,075.00	1,273.00
30-111-61-10-3-110-76530	Computer Supplies	4,572.72	4,516.77	6,297.56	5,259.77	4,617.00	4,617.00	.00



# FY 23 Operating Budget for Presentation

Budget Year 2023

G/L Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2022 Adopted Budget	2023 City Mgr/ Supt Recommended	Difference
Fund <b>30 - School General Fund</b>								
<b>EXPENSE</b>								
Locations <b>111 - Salem High School</b>								
Function <b>61 - Instruction</b>								
Sub-Function <b>10 - Classroom Instruction</b>								
Level <b>3 - Secondary</b>								
Program <b>110 - Regular Instruction</b>								
30-111-61-10-3-110-78005	Auto Service Tech > \$5,000	.00	.00	.00	46,195.00	.00	.00	.00
	<b>Program 110 - Regular Instruction Totals</b>	<b>\$5,697,262.60</b>	<b>\$5,715,047.15</b>	<b>\$5,557,213.53</b>	<b>\$3,476,949.72</b>	<b>\$5,735,013.00</b>	<b>\$5,982,917.00</b>	<b>\$247,904.00</b>
	<b>Program 120 - Special Education</b>							
30-111-61-10-3-120-71120	Compensation-Instructional Salaries	469,824.89	463,723.24	457,845.21	288,973.77	455,998.00	533,858.00	77,860.00
30-111-61-10-3-120-71151	Compensation-Instructional Asst	76,979.02	69,249.41	71,131.38	43,559.87	75,367.00	78,906.00	3,539.00
30-111-61-10-3-120-71520	Compensation-Substitutes	1,518.23	1,971.90	747.74	85.75	.00	.00	.00
30-111-61-10-3-120-71665	Bonus Payments To Teachers	.00	.00	23,220.00	.00	.00	.00	.00
30-111-61-10-3-120-72100	FICA	40,000.95	38,941.97	40,243.01	24,570.27	40,649.00	46,876.00	6,227.00
30-111-61-10-3-120-72210	VRS Pension Contribution	42,568.75	25,976.40	25,676.55	11,623.10	88,313.00	101,841.00	13,528.00
30-111-61-10-3-120-72220	VRS Hybrid Pension Contribution	44,671.49	58,558.93	62,578.24	36,730.35	.00	.00	.00
30-111-61-10-3-120-72300	Group Health and Dental Insurance	79,872.40	81,462.96	85,394.54	49,180.55	73,106.00	73,106.00	.00
30-111-61-10-3-120-72400	VRS Group Life Insurance	7,288.60	7,062.60	7,117.73	3,898.50	7,120.00	8,211.00	1,091.00
30-111-61-10-3-120-72510	Hybrid Disability Insurance	692.28	888.80	895.85	526.05	.00	.00	.00
30-111-61-10-3-120-72750	VRS Retiree Health Care Credit	6,676.45	6,469.60	6,425.33	3,520.30	6,430.00	7,414.00	984.00
30-111-61-10-3-120-72800	Termination Pay for Vac/Sick Leave	1,500.00	.00	54.67	.00	.00	.00	.00
30-111-61-10-3-120-76390	Sp Ed LD	242.99	270.45	.00	.00	.00	.00	.00
30-111-61-10-3-120-76398	Sp Ed ED	330.80	492.15	.00	.00	.00	.00	.00
30-111-61-10-3-120-76405	Sp Ed EMH	167.77	302.26	.00	.00	.00	.00	.00
30-111-61-10-3-120-76425	Sp Ed -Transition	169.82	787.85	.00	.00	.00	.00	.00



# FY 23 Operating Budget for Presentation

Budget Year 2023

G/L Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2022 Adopted Budget	2023 City Mgr/ Supt Recommended	Difference
Fund <b>30 - School General Fund</b>								
<b>EXPENSE</b>								
Locations <b>111 - Salem High School</b>								
Function <b>61 - Instruction</b>								
Sub-Function <b>10 - Classroom Instruction</b>								
Level <b>3 - Secondary</b>								
Program <b>120 - Special Education</b>								
30-111-61-10-3-120-76431	Special Ed - General	.00	.00	945.89	1,006.30	1,600.00	1,600.00	.00
	<b>Program 120 - Special Education Totals</b>	<b>\$772,504.44</b>	<b>\$756,158.52</b>	<b>\$782,276.14</b>	<b>\$463,674.81</b>	<b>\$748,583.00</b>	<b>\$851,812.00</b>	<b>\$103,229.00</b>
Program <b>130 - Vocational</b>								
30-111-61-10-3-130-71120	Compensation-Instructional Salaries	622,373.12	635,832.96	661,339.43	394,113.14	656,422.00	737,442.00	81,020.00
30-111-61-10-3-130-71650	Compensation-NBC Teacher Bonus	2,500.00	7,500.00	.00	.00	.00	.00	.00
30-111-61-10-3-130-71665	Bonus Payments To Teachers	.00	.00	18,576.00	.00	.00	.00	.00
30-111-61-10-3-130-72100	FICA	42,322.95	43,879.34	47,549.27	27,571.79	50,216.00	56,414.00	6,198.00
30-111-61-10-3-130-72210	VRS Pension Contribution	89,260.80	91,687.00	85,652.78	43,205.47	109,097.00	122,563.00	13,466.00
30-111-61-10-3-130-72220	VRS Hybrid Pension Contribution	7,232.80	7,447.00	23,638.46	12,919.95	.00	.00	.00
30-111-61-10-3-130-72300	Group Health and Dental Insurance	86,974.20	85,861.06	88,162.66	54,175.92	83,211.00	83,211.00	.00
30-111-61-10-3-130-72400	VRS Group Life Insurance	8,061.80	8,282.20	8,811.79	4,525.11	8,796.00	9,882.00	1,086.00
30-111-61-10-3-130-72510	Hybrid Disability Insurance	124.50	113.00	338.55	185.05	.00	.00	.00
30-111-61-10-3-130-72750	VRS Retiree Health Care Credit	7,384.80	7,586.70	7,956.88	4,086.16	7,943.00	8,923.00	980.00
30-111-61-10-3-130-72800	Termination Pay for Vac/Sick Leave	.00	8,000.00	.00	.00	.00	.00	.00
	<b>Program 130 - Vocational Totals</b>	<b>\$866,234.97</b>	<b>\$896,189.26</b>	<b>\$942,025.82</b>	<b>\$540,782.59</b>	<b>\$915,685.00</b>	<b>\$1,018,435.00</b>	<b>\$102,750.00</b>
Program <b>150 - Other</b>								
30-111-61-10-3-150-71120	Compensation-Instructional Salaries	118,197.48	112,067.40	112,808.22	48,156.72	111,748.00	99,169.00	(12,579.00)
30-111-61-10-3-150-71200	Compensation-OT	.00	.00	435.17	155.08	.00	.00	.00
30-111-61-10-3-150-71620	Compensation-Extracurricular Supplements	329,582.55	349,502.65	341,102.48	224,512.06	362,096.00	386,577.00	24,481.00
30-111-61-10-3-150-71665	Bonus Payments To Teachers	.00	.00	2,213.64	.00	.00	.00	.00



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G/L Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2022 Adopted Budget	2023 City Mgr/ Supt Recommended	Difference
Fund <b>30 - School General Fund</b>								
<b>EXPENSE</b>								
Locations <b>111 - Salem High School</b>								
Function <b>61 - Instruction</b>								
Sub-Function <b>10 - Classroom Instruction</b>								
Level <b>3 - Secondary</b>								
Program <b>150 - Other</b>								
30-111-61-10-3-150-72100	FICA	33,910.83	35,427.21	34,882.30	21,232.70	36,249.00	37,160.00	911.00
30-111-61-10-3-150-72210	VRS Pension Contribution	18,533.40	17,572.08	22,123.51	3,097.78	18,573.00	16,482.00	(2,091.00)
30-111-61-10-3-150-72220	VRS Hybrid Pension Contribution	.00	.00	.00	5,351.88	.00	.00	.00
30-111-61-10-3-150-72300	Group Health and Dental Insurance	18,040.44	12,111.36	12,106.32	1,841.97	8,560.00	8,560.00	.00
30-111-61-10-3-150-72400	VRS Group Life Insurance	1,548.36	1,468.08	1,511.61	681.28	1,497.00	1,329.00	(168.00)
30-111-61-10-3-150-72510	Hybrid Disability Insurance	.00	.00	.00	76.62	.00	.00	.00
30-111-61-10-3-150-72600	Unemployment Compensation	.00	.00	44.39	.00	.00	.00	.00
30-111-61-10-3-150-72750	VRS Retiree Health Care Credit	1,418.28	1,344.84	1,364.97	615.18	1,352.00	1,200.00	(152.00)
30-111-61-10-3-150-72800	Termination Pay for Vac/Sick Leave	4,351.50	.00	9,600.00	.00	.00	.00	.00
30-111-61-10-3-150-76030	Athletics/Athletic Equipment <\$5,000	52,064.79	.00	117,295.74	77,417.52	78,997.00	78,997.00	.00
	Program <b>150 - Other</b> Totals	\$577,647.63	\$529,493.62	\$655,488.35	\$383,138.79	\$619,072.00	\$629,474.00	\$10,402.00
	Level <b>3 - Secondary</b> Totals	\$7,913,649.64	\$7,896,888.55	\$7,937,003.84	\$4,864,545.91	\$8,018,353.00	\$8,482,638.00	\$464,285.00
	Sub-Function <b>10 - Classroom Instruction</b> Totals	\$7,913,649.64	\$7,896,888.55	\$7,937,003.84	\$4,864,545.91	\$8,018,353.00	\$8,482,638.00	\$464,285.00
Sub-Function <b>21 - Student Guidance</b>								
Level <b>3 - Secondary</b>								
Program <b>110 - Regular Instruction</b>								
30-111-61-21-3-110-71124	Compensation-Guidance Counselors	241,284.91	248,734.33	249,618.96	170,134.44	261,829.00	312,113.00	50,284.00
30-111-61-21-3-110-71150	Compensation-Clerical	32,025.25	32,978.15	33,953.16	23,781.66	34,714.00	42,798.00	8,084.00
30-111-61-21-3-110-71200	Compensation-OT	.00	.00	19.95	.00	.00	.00	.00
30-111-61-21-3-110-71665	Bonus Payments To Teachers	.00	.00	7,353.00	.00	.00	.00	.00
30-111-61-21-3-110-72100	FICA	20,213.30	21,067.45	21,762.53	14,429.77	22,686.00	27,151.00	4,465.00



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Budget Year 2023

G/L Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2022 Adopted Budget	2023 City Mgr/ Supt Recommended	Difference
Fund 30 - School General Fund								
EXPENSE								
Locations 111 - Salem High School								
Function 61 - Instruction								
Sub-Function 21 - Student Guidance								
Level 3 - Secondary								
Program 110 - Regular Instruction								
30-111-61-21-3-110-72210	VRS Pension Contribution	27,548.89	28,439.91	30,373.75	25,305.34	49,285.00	58,986.00	9,701.00
30-111-61-21-3-110-72220	VRS Hybrid Pension Contribution	14,748.88	15,348.83	16,369.67	4,952.25	.00	.00	.00
30-111-61-21-3-110-72300	Group Health and Dental Insurance	26,534.01	24,667.76	25,288.90	19,933.70	34,470.00	34,470.00	.00
30-111-61-21-3-110-72400	VRS Group Life Insurance	3,534.47	3,658.49	3,768.73	2,439.56	3,974.00	4,756.00	782.00
30-111-61-21-3-110-72510	Hybrid Disability Insurance	256.21	232.95	234.43	70.90	.00	.00	.00
30-111-61-21-3-110-72750	VRS Retiree Health Care Credit	3,237.33	3,351.08	3,403.02	2,202.88	3,588.00	4,294.00	706.00
30-111-61-21-3-110-76285	Guidance	2,371.86	706.92	822.05	446.97	865.00	865.00	.00
Program 110 - Regular Instruction Totals		\$371,755.11	\$379,185.87	\$392,968.15	\$263,697.47	\$411,411.00	\$485,433.00	\$74,022.00
Program 120 - Special Education								
30-111-61-21-3-120-71124	Compensation-Guidance Counselors	12,671.35	13,091.28	13,137.84	.00	.00	.00	.00
30-111-61-21-3-120-71150	Compensation-Clerical	1,685.54	1,735.69	1,787.01	.00	.00	.00	.00
30-111-61-21-3-120-71200	Compensation-OT	.00	.00	1.05	.00	.00	.00	.00
30-111-61-21-3-120-71665	Bonus Payments To Teachers	.00	.00	387.00	.00	.00	.00	.00
30-111-61-21-3-120-72100	FICA	1,070.39	1,108.81	1,145.40	.00	.00	.00	.00
30-111-61-21-3-120-72210	VRS Pension Contribution	1,498.72	1,496.84	1,598.62	.00	.00	.00	.00
30-111-61-21-3-120-72220	VRS Hybrid Pension Contribution	916.32	807.83	861.56	.00	.00	.00	.00
30-111-61-21-3-120-72300	Group Health and Dental Insurance	1,420.55	1,298.30	1,331.00	.00	.00	.00	.00
30-111-61-21-3-120-72400	VRS Group Life Insurance	201.18	192.55	198.35	.00	.00	.00	.00
30-111-61-21-3-120-72510	Hybrid Disability Insurance	13.49	12.26	12.34	.00	.00	.00	.00



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Budget Year 2023

G/L Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2022 Adopted Budget	2023 City Mgr/ Supt Recommended	Difference
Fund <b>30 - School General Fund</b>								
<b>EXPENSE</b>								
Locations <b>111 - Salem High School</b>								
Function <b>61 - Instruction</b>								
Sub-Function <b>21 - Student Guidance</b>								
Level <b>3 - Secondary</b>								
Program <b>120 - Special Education</b>								
30-111-61-21-3-120-72750	VRS Retiree Health Care Credit	184.62	176.38	179.11	.00	.00	.00	.00
30-111-61-21-3-120-76285	Guidance	124.84	37.21	43.27	.00	.00	.00	.00
Program <b>120 - Special Education Totals</b>		<b>\$19,787.00</b>	<b>\$19,957.15</b>	<b>\$20,682.55</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Level <b>3 - Secondary Totals</b>		<b>\$391,542.11</b>	<b>\$399,143.02</b>	<b>\$413,650.70</b>	<b>\$263,697.47</b>	<b>\$411,411.00</b>	<b>\$485,433.00</b>	<b>\$74,022.00</b>
Sub-Function <b>21 - Student Guidance Totals</b>		<b>\$391,542.11</b>	<b>\$399,143.02</b>	<b>\$413,650.70</b>	<b>\$263,697.47</b>	<b>\$411,411.00</b>	<b>\$485,433.00</b>	<b>\$74,022.00</b>
Sub-Function <b>32 - Instr. Sup. - Media Services</b>								
Level <b>3 - Secondary</b>								
Program <b>110 - Regular Instruction</b>								
30-111-61-32-3-110-71122	Compensation-Librarians	112,237.86	103,100.47	103,294.83	62,361.75	103,260.00	115,632.00	12,372.00
30-111-61-32-3-110-71152	Compensation - Media Clerk	13,973.37	16,778.91	19,184.11	12,009.52	18,881.00	22,068.00	3,187.00
30-111-61-32-3-110-71522	Compensation-REWIP Retirees	.00	5,102.58	61.40	.00	.00	.00	.00
30-111-61-32-3-110-71650	Compensation-NBC Teacher Bonus	.00	7,500.00	5,000.00	3,750.00	.00	.00	.00
30-111-61-32-3-110-71665	Bonus Payments To Teachers	.00	.00	3,096.00	.00	.00	.00	.00
30-111-61-32-3-110-72100	FICA	9,282.16	9,031.05	8,840.67	5,302.51	9,344.00	10,534.00	1,190.00
30-111-61-32-3-110-72210	VRS Pension Contribution	8,700.91	16,529.38	16,991.38	9,022.50	20,300.00	22,886.00	2,586.00
30-111-61-32-3-110-72220	VRS Hybrid Pension Contribution	10,816.50	2,072.42	3,194.61	1,746.50	.00	.00	.00
30-111-61-32-3-110-72300	Group Health and Dental Insurance	17,209.18	19,853.92	22,029.58	13,076.86	23,665.00	23,665.00	.00
30-111-61-32-3-110-72400	VRS Group Life Insurance	1,630.62	1,554.07	1,627.51	868.25	1,637.00	1,845.00	208.00
30-111-61-32-3-110-72510	Hybrid Disability Insurance	186.28	31.43	45.71	25.00	.00	.00	.00
30-111-61-32-3-110-72750	VRS Retiree Health Care Credit	1,493.70	1,423.62	1,469.67	784.00	1,478.00	1,666.00	188.00
30-111-61-32-3-110-73015	Binding Services	1,661.85	1,694.43	1,255.61	483.56	1,260.00	1,260.00	.00



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G/L Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2022 Adopted Budget	2023 City Mgr/ Supt Recommended	Difference
Fund <b>30 - School General Fund</b>								
<b>EXPENSE</b>								
Locations <b>111 - Salem High School</b>								
Function <b>61 - Instruction</b>								
Sub-Function <b>32 - Instr. Sup. - Media Services</b>								
Level <b>3 - Secondary</b>								
Program <b>110 - Regular Instruction</b>								
30-111-61-32-3-110-76130	Textbooks	70.00	.00	.00	.00	.00	.00	.00
30-111-61-32-3-110-76155	Audio Visual Media	5,875.57	5,853.65	2,159.21	1,554.55	2,160.00	2,160.00	.00
30-111-61-32-3-110-76325	Library Books and Supplies	3,304.51	3,327.00	8,966.78	9,144.72	9,251.00	10,017.00	766.00
30-111-61-32-3-110-76330	Library Reference Materials	1,217.01	1,234.34	5,499.48	4,150.29	5,241.00	4,475.00	(766.00)
30-111-61-32-3-110-76355	Periodicals	5,447.56	5,299.08	.00	.00	.00	.00	.00
Program <b>110 - Regular Instruction</b> Totals		\$193,107.08	\$200,386.35	\$202,716.55	\$124,280.01	\$196,477.00	\$216,208.00	\$19,731.00
Level <b>3 - Secondary</b> Totals		\$193,107.08	\$200,386.35	\$202,716.55	\$124,280.01	\$196,477.00	\$216,208.00	\$19,731.00
Sub-Function <b>32 - Instr. Sup. - Media Services</b> Totals		\$193,107.08	\$200,386.35	\$202,716.55	\$124,280.01	\$196,477.00	\$216,208.00	\$19,731.00
Sub-Function <b>41 - Admin. Principals Office</b>								
Level <b>3 - Secondary</b>								
Program <b>110 - Regular Instruction</b>								
30-111-61-41-3-110-71126	Compensation-Principals	112,619.04	119,433.00	119,767.74	73,973.06	119,433.00	133,152.00	13,719.00
30-111-61-41-3-110-71127	Compensation-Asst Principals	204,314.19	213,110.52	169,841.16	127,862.91	213,111.00	230,154.00	17,043.00
30-111-61-41-3-110-71150	Compensation-Clerical	148,712.00	152,982.57	155,157.08	98,327.62	152,868.00	141,545.00	(11,323.00)
30-111-61-41-3-110-71200	Compensation-OT	1,396.88	750.57	287.80	527.26	2,500.00	2,500.00	.00
30-111-61-41-3-110-71520	Compensation-Substitutes	2,946.72	.00	38.36	.00	.00	.00	.00
30-111-61-41-3-110-71665	Bonus Payments To Teachers	.00	.00	13,158.00	.00	.00	.00	.00
30-111-61-41-3-110-72100	FICA	34,285.44	34,787.81	33,350.50	21,713.08	37,325.00	38,812.00	1,487.00
30-111-61-41-3-110-72210	VRS Pension Contribution	67,447.92	66,009.14	62,890.99	41,855.85	80,675.00	83,906.00	3,231.00
30-111-61-41-3-110-72220	VRS Hybrid Pension Contribution	5,704.90	10,103.36	11,048.43	6,937.87	.00	.00	.00



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Budget Year 2023

G/L Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2022 Adopted Budget	2023 City Mgr/ Supt Recommended	Difference
Fund 30 - School General Fund								
EXPENSE								
Locations 111 - Salem High School								
Function 61 - Instruction								
Sub-Function 41 - Admin. Principals Office								
Level 3 - Secondary								
Program 110 - Regular Instruction								
30-111-61-41-3-110-72300	Group Health and Dental Insurance	73,244.29	70,174.56	65,871.42	36,267.77	63,106.00	63,106.00	.00
30-111-61-41-3-110-72400	VRS Group Life Insurance	6,111.82	6,358.78	5,961.39	3,934.10	6,505.00	6,765.00	260.00
30-111-61-41-3-110-72510	Hybrid Disability Insurance	98.26	153.43	158.15	99.37	.00	.00	.00
30-111-61-41-3-110-72750	VRS Retiree Health Care Credit	5,598.42	5,824.98	5,383.15	3,552.35	5,873.00	6,109.00	236.00
30-111-61-41-3-110-72800	Termination Pay for Vac/Sick Leave	1,085.68	.00	10,071.12	.00	.00	.00	.00
30-111-61-41-3-110-75201	Postage-Student Mailings	2,837.40	3,735.15	3,870.30	1,734.43	4,300.00	4,300.00	.00
30-111-61-41-3-110-75521	Travel-Principals	1,546.98	3,600.00	1,063.08	1,299.00	3,600.00	3,600.00	.00
30-111-61-41-3-110-75803	Dues-Accreditation	1,389.00	1,424.00	1,338.00	1,414.00	1,419.00	2,574.00	1,155.00
30-111-61-41-3-110-76230	Commencement	8,379.69	4,611.65	12,092.65	1,868.97	8,850.00	8,850.00	.00
Program 110 - Regular Instruction Totals		\$677,718.63	\$693,059.52	\$671,349.32	\$421,367.64	\$699,565.00	\$725,373.00	\$25,808.00
Level 3 - Secondary Totals		\$677,718.63	\$693,059.52	\$671,349.32	\$421,367.64	\$699,565.00	\$725,373.00	\$25,808.00
Sub-Function 41 - Admin. Principals Office Totals		\$677,718.63	\$693,059.52	\$671,349.32	\$421,367.64	\$699,565.00	\$725,373.00	\$25,808.00
Function 61 - Instruction Totals		\$9,176,017.46	\$9,189,477.44	\$9,224,720.41	\$5,673,891.03	\$9,325,806.00	\$9,909,652.00	\$583,846.00
Function 62 - Administration, Attend. & Health								
Sub-Function 62 - Admin, Attend. & Health								
Level 9 - District Wide								
Program 222 - Health Services								
30-111-62-9-222-76100	Supplies - Nursing	546.03	495.59	425.39	250.73	556.00	556.00	.00
Program 222 - Health Services Totals		\$546.03	\$495.59	\$425.39	\$250.73	\$556.00	\$556.00	\$0.00
Level 9 - District Wide Totals		\$546.03	\$495.59	\$425.39	\$250.73	\$556.00	\$556.00	\$0.00
Sub-Function 62 - Admin, Attend. & Health Totals		\$546.03	\$495.59	\$425.39	\$250.73	\$556.00	\$556.00	\$0.00
Function 62 - Administration, Attend. & Health Totals		\$546.03	\$495.59	\$425.39	\$250.73	\$556.00	\$556.00	\$0.00





# FY 23 Operating Budget for Presentation

Budget Year 2023

G/L Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2022 Adopted Budget	2023 City Mgr/ Supt Recommended	Difference
Fund 30 - School General Fund								
EXPENSE								
Locations 111 - Salem High School								
Function 64 - Operation & Maintenance								
Sub-Function 64 - Operation & Maintenance								
Level 9 - District Wide								
Program 420 - Building Services								
30-111-64-64-9-420-71190	Compensation-Custodians	254,740.57	245,163.23	226,383.24	154,937.01	277,886.00	306,818.00	28,932.00
30-111-64-64-9-420-71200	Compensation-OT	10,020.97	16,877.21	23,429.86	25,202.97	15,000.00	15,000.00	.00
30-111-64-64-9-420-71520	Compensation-Substitutes	6,934.14	3,687.36	4,460.03	.00	7,000.00	7,000.00	.00
30-111-64-64-9-420-71665	Bonus Payments To Teachers	.00	.00	16,254.00	.00	.00	.00	.00
30-111-64-64-9-420-72100	FICA	19,491.63	19,063.87	19,107.12	13,339.47	21,411.00	25,155.00	3,744.00
30-111-64-64-9-420-72210	VRS Pension Contribution	9,296.02	8,430.50	7,844.09	4,458.37	12,048.00	12,298.00	250.00
30-111-64-64-9-420-72220	VRS Hybrid Pension Contribution	4,017.51	4,441.18	2,891.57	2,386.92	.00	.00	.00
30-111-64-64-9-420-72300	Group Health and Dental Insurance	53,248.10	52,332.94	56,084.33	31,045.01	100,845.00	100,845.00	.00
30-111-64-64-9-420-72400	VRS Group Life Insurance	3,142.97	2,901.61	2,871.56	1,865.85	3,570.00	4,111.00	541.00
30-111-64-64-9-420-72510	Hybrid Disability Insurance	703.62	625.60	598.89	507.74	.00	.00	.00
30-111-64-64-9-420-72600	Unemployment Compensation	.00	.00	65.04	.00	.00	.00	.00
30-111-64-64-9-420-72700	Workers Compensation	2,760.00	2,810.00	3,016.00	.00	3,000.00	3,000.00	.00
30-111-64-64-9-420-72750	VRS Retiree Health Care Credit	1,631.74	1,545.97	1,635.98	1,584.21	2,111.00	3,449.00	1,338.00
30-111-64-64-9-420-72800	Termination Pay for Vac/Sick Leave	360.97	580.39	1,561.82	702.62	.00	.00	.00
30-111-64-64-9-420-72850	OPEB ARC	2,619.00	2,619.00	1,613.16	.00	.00	.00	.00
30-111-64-64-9-420-73180	Repair/Maint - Other Contracted	34,490.97	25,606.51	104,678.16	282,241.78	25,334.00	29,942.00	4,608.00
30-111-64-64-9-420-74900	Building Maintenance -City	135,764.67	121,566.24	133,926.70	61,581.94	150,000.00	150,000.00	.00
30-111-64-64-9-420-75001	Telecom/ Internet Services	11,198.42	10,426.64	7,289.35	4,629.04	12,000.00	10,800.00	(1,200.00)



# FY 23 Operating Budget for Presentation

Budget Year 2023

G/L Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2022 Adopted Budget	2023 City Mgr/ Supt Recommended	Difference
Fund <b>30 - School General Fund</b>								
<b>EXPENSE</b>								
Locations <b>111 - Salem High School</b>								
Function <b>64 - Operation &amp; Maintenance</b>								
Sub-Function <b>64 - Operation &amp; Maintenance</b>								
Level <b>9 - District Wide</b>								
Program <b>420 - Building Services</b>								
30-111-64-64-9-420-75004	Utilities - Electric	282,514.22	248,683.70	229,610.26	176,618.47	304,000.00	319,200.00	15,200.00
30-111-64-64-9-420-75005	Utilities - Natural Gas	25,202.81	15,687.13	26,038.84	24,415.39	24,000.00	36,000.00	12,000.00
30-111-64-64-9-420-75009	Utilities - Water and Sewer	51,637.50	54,881.26	49,669.04	35,664.20	54,500.00	57,225.00	2,725.00
30-111-64-64-9-420-75529	Travel-Itinerant	.00	.00	65.10	.00	.00	.00	.00
30-111-64-64-9-420-76055	Machines, Equipment and Tools <\$5,000	3,291.44	3,500.00	3,276.60	.00	1,800.00	1,800.00	.00
30-111-64-64-9-420-76110	Supplies - Operational	25,867.46	39,001.07	32,283.16	24,699.99	20,000.00	25,000.00	5,000.00
	<b>Program 420 - Building Services Totals</b>	<b>\$938,934.73</b>	<b>\$880,431.41</b>	<b>\$954,653.90</b>	<b>\$845,880.98</b>	<b>\$1,034,505.00</b>	<b>\$1,107,643.00</b>	<b>\$73,138.00</b>
Program <b>430 - Grounds Services</b>								
30-111-64-64-9-430-74910	Grounds Maintenance-City	32,071.29	29,410.73	25,812.54	18,604.04	38,000.00	38,000.00	.00
	<b>Program 430 - Grounds Services Totals</b>	<b>\$32,071.29</b>	<b>\$29,410.73</b>	<b>\$25,812.54</b>	<b>\$18,604.04</b>	<b>\$38,000.00</b>	<b>\$38,000.00</b>	<b>\$0.00</b>
Program <b>460 - Security Services</b>								
30-111-64-64-9-460-71142	Compensation-Security Guard	24,690.79	25,310.56	684.25	.00	.00	.00	.00
30-111-64-64-9-460-72100	FICA	1,833.51	1,867.03	52.34	.00	.00	.00	.00
30-111-64-64-9-460-72210	VRS Pension Contribution	3,749.60	3,862.50	.00	.00	.00	.00	.00
30-111-64-64-9-460-72300	Group Health and Dental Insurance	6,923.84	6,883.60	.00	.00	.00	.00	.00
30-111-64-64-9-460-72400	VRS Group Life Insurance	313.30	322.70	.00	.00	.00	.00	.00
30-111-64-64-9-460-72750	VRS Retiree Health Care Credit	287.00	295.60	.00	.00	.00	.00	.00
	<b>Program 460 - Security Services Totals</b>	<b>\$37,798.04</b>	<b>\$38,541.99</b>	<b>\$736.59</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
	<b>Level 9 - District Wide Totals</b>	<b>\$1,008,804.06</b>	<b>\$948,384.13</b>	<b>\$981,203.03</b>	<b>\$864,485.02</b>	<b>\$1,072,505.00</b>	<b>\$1,145,643.00</b>	<b>\$73,138.00</b>
	<b>Sub-Function 64 - Operation &amp; Maintenance Totals</b>	<b>\$1,008,804.06</b>	<b>\$948,384.13</b>	<b>\$981,203.03</b>	<b>\$864,485.02</b>	<b>\$1,072,505.00</b>	<b>\$1,145,643.00</b>	<b>\$73,138.00</b>
	<b>Function 64 - Operation &amp; Maintenance Totals</b>	<b>\$1,008,804.06</b>	<b>\$948,384.13</b>	<b>\$981,203.03</b>	<b>\$864,485.02</b>	<b>\$1,072,505.00</b>	<b>\$1,145,643.00</b>	<b>\$73,138.00</b>



# FY 23 Operating Budget for Presentation

Budget Year 2023

G/L Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2022 Adopted Budget	2023 City Mgr/ Supt Recommended	Difference
Fund 30 - School General Fund								
EXPENSE								
Locations 111 - Salem High School								
Function 68 - Technology								
Sub-Function 10 - Classroom Instruction								
Level 9 - District Wide								
Program 800 - Technology								
30-111-68-10-9-800-71139	Compensation-ITRT	34,876.47	36,196.96	36,507.15	22,406.08	35,798.00	47,190.00	11,392.00
30-111-68-10-9-800-71665	Bonus Payments To Teachers	.00	.00	774.00	.00	.00	.00	.00
30-111-68-10-9-800-72100	FICA	2,645.85	2,747.98	2,831.32	1,702.62	2,739.00	3,610.00	871.00
30-111-68-10-9-800-72210	VRS Pension Contribution	5,387.80	5,556.90	5,984.94	3,141.15	5,950.00	7,843.00	1,893.00
30-111-68-10-9-800-72300	Group Health and Dental Insurance	3,467.12	3,444.40	3,506.88	2,084.95	4,971.00	4,971.00	.00
30-111-68-10-9-800-72400	VRS Group Life Insurance	450.11	464.20	482.55	253.25	480.00	632.00	152.00
30-111-68-10-9-800-72750	VRS Retiree Health Care Credit	412.31	425.20	435.68	228.70	433.00	571.00	138.00
30-111-68-10-9-800-76305	ITRT	890.88	299.28	900.10	412.62	900.00	900.00	.00
30-111-68-10-9-800-76545	Technology Repair and Replace	4,755.55	5,821.76	6,088.20	3,873.80	4,050.00	4,050.00	.00
30-111-68-10-9-800-78050	Technology Addl VPSA Eligible	144,510.00	90,750.00	450,410.27	84,606.56	90,750.00	90,750.00	.00
	Program 800 - Technology Totals	\$197,396.09	\$145,706.68	\$507,921.09	\$118,709.73	\$146,071.00	\$160,517.00	\$14,446.00
	Level 9 - District Wide Totals	\$197,396.09	\$145,706.68	\$507,921.09	\$118,709.73	\$146,071.00	\$160,517.00	\$14,446.00
	Sub-Function 10 - Classroom Instruction Totals	\$197,396.09	\$145,706.68	\$507,921.09	\$118,709.73	\$146,071.00	\$160,517.00	\$14,446.00
	Function 68 - Technology Totals	\$197,396.09	\$145,706.68	\$507,921.09	\$118,709.73	\$146,071.00	\$160,517.00	\$14,446.00
	Locations 111 - Salem High School Totals	\$10,382,763.64	\$10,284,063.84	\$10,714,269.92	\$6,657,336.51	\$10,544,938.00	\$11,216,368.00	\$671,430.00
Locations 112 - Andrew Lewis Middle School								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 4 - Middle								
Program 110 - Regular Instruction								
30-112-61-10-4-110-71120	Compensation-Instructional Salaries	2,824,768.91	2,968,690.02	3,051,167.88	1,844,889.85	3,081,778.00	3,377,220.00	295,442.00
30-112-61-10-4-110-71151	Compensation-Instructional Asst	56,777.94	50,107.66	65,486.75	42,611.91	65,957.00	78,119.00	12,162.00
30-112-61-10-4-110-71159	Compensation- Accompanist	4,036.50	4,414.50	4,063.50	1,282.50	4,050.00	6,750.00	2,700.00



# FY 23 Operating Budget for Presentation

Budget Year 2023

G/L Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2022 Adopted Budget	2023 City Mgr/ Supt Recommended	Difference
Fund <b>30 - School General Fund</b>								
<b>EXPENSE</b>								
Locations <b>112 - Andrew Lewis Middle School</b>								
Function <b>61 - Instruction</b>								
Sub-Function <b>10 - Classroom Instruction</b>								
Level <b>4 - Middle</b>								
Program <b>110 - Regular Instruction</b>								
30-112-61-10-4-110-71200	Compensation-OT	.00	.00	206.66	168.72	.00	.00	.00
30-112-61-10-4-110-71520	Compensation-Substitutes	59,869.19	51,907.65	66,349.11	29,463.75	70,000.00	70,000.00	.00
30-112-61-10-4-110-71522	Compensation-REWIP Retirees	80,262.60	59,841.41	49,026.79	28,166.71	79,519.00	80,379.00	860.00
30-112-61-10-4-110-71650	Compensation-NBC Teacher Bonus	22,500.00	15,000.00	15,000.00	7,500.00	7,500.00	5,000.00	(2,500.00)
30-112-61-10-4-110-71665	Bonus Payments To Teachers	.00	.00	87,462.00	.00	.00	.00	.00
30-112-61-10-4-110-72100	FICA	222,733.02	231,401.70	242,842.45	142,664.29	253,124.00	276,736.00	23,612.00
30-112-61-10-4-110-72210	VRS Pension Contribution	387,318.10	415,548.00	440,481.27	222,718.61	523,154.00	574,277.00	51,123.00
30-112-61-10-4-110-72220	VRS Hybrid Pension Contribution	56,038.10	52,662.02	75,561.97	41,810.27	.00	.00	.00
30-112-61-10-4-110-72300	Group Health and Dental Insurance	334,760.28	339,733.74	366,324.32	208,752.37	353,058.00	353,058.00	.00
30-112-61-10-4-110-72400	VRS Group Life Insurance	37,077.29	39,199.01	41,606.01	21,582.41	42,180.00	46,302.00	4,122.00
30-112-61-10-4-110-72510	Hybrid Disability Insurance	972.53	847.35	1,082.03	643.99	.00	.00	.00
30-112-61-10-4-110-72600	Unemployment Compensation	.00	.00	150.88	.00	.00	.00	.00
30-112-61-10-4-110-72700	Workers Compensation	16,275.00	16,569.00	17,783.00	.00	20,000.00	20,000.00	.00
30-112-61-10-4-110-72750	VRS Retiree Health Care Credit	33,963.97	35,907.91	37,569.98	19,489.01	38,088.00	41,810.00	3,722.00
30-112-61-10-4-110-72800	Termination Pay for Vac/Sick Leave	7,620.00	8,000.00	6,018.00	.00	.00	.00	.00
30-112-61-10-4-110-72850	OPEB ARC	17,026.00	17,026.00	17,122.49	.00	.00	.00	.00
30-112-61-10-4-110-73037	Contractual Services - Other	.00	.00	2,070.00	.00	.00	.00	.00
30-112-61-10-4-110-73126	Repair & Maint - Athletic Equipment	2,802.90	3,300.94	2,054.41	6,093.00	3,042.00	3,042.00	.00



# FY 23 Operating Budget for Presentation

Budget Year 2023

G/L Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2022 Adopted Budget	2023 City Mgr/ Supt Recommended	Difference
Fund 30 - School General Fund								
EXPENSE								
Locations 112 - Andrew Lewis Middle School								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 4 - Middle								
Program 110 - Regular Instruction								
30-112-61-10-4-110-73135	Repair/Maint - Band Instruments	3,000.00	3,000.00	2,949.59	3,000.00	3,000.00	3,000.00	.00
30-112-61-10-4-110-73140	Repair/Maint - Business Ed	239.44	166.95	217.72	.00	240.00	240.00	.00
30-112-61-10-4-110-73145	Repair/Maint - Family and Consumer Science	264.46	146.73	198.40	59.08	535.00	706.00	171.00
30-112-61-10-4-110-73148	Repair & Maint - Foreign Language Dept	.00	.00	327.26	.00	338.00	338.00	.00
30-112-61-10-4-110-73150	Repair/Maint - Math	2,113.48	1,960.89	1,949.84	1,361.41	1,964.00	1,964.00	.00
30-112-61-10-4-110-73154	Repair & Maint - PE Equipment	280.00	280.00	280.00	.00	280.00	280.00	.00
30-112-61-10-4-110-73155	Repair/Maint - Piano	272.35	245.07	275.28	280.00	280.00	280.00	.00
30-112-61-10-4-110-73165	Repair/Maint - Science	2,342.46	2,322.69	2,329.35	.00	2,385.00	2,385.00	.00
30-112-61-10-4-110-73175	Repair/Maint- Computer	.00	175.23	197.50	340.90	50.00	270.00	220.00
30-112-61-10-4-110-73255	Professional Development	100.00	.00	199.00	199.40	200.00	200.00	.00
30-112-61-10-4-110-76010	Agenda Books	162.06	2,486.00	2,541.60	1,850.88	3,394.00	3,394.00	.00
30-112-61-10-4-110-76015	Allotment	33,833.54	26,742.78	28,567.13	21,355.23	44,448.00	44,688.00	240.00
30-112-61-10-4-110-76030	Athletics/Athletic Equipment <\$5,000	.00	8,624.73	.00	.00	.00	.00	.00
30-112-61-10-4-110-76045	Furniture and Equip <\$5,000	23.04	10,126.40	970.07	1,718.70	9,127.00	9,127.00	.00
30-112-61-10-4-110-76075	Registration Guide	.00	.00	.00	.00	300.00	300.00	.00
30-112-61-10-4-110-76085	School Improvement	.00	50.98	39.48	.00	100.00	100.00	.00
30-112-61-10-4-110-76090	Student Recognition	105.00	1,304.75	1,347.21	.00	1,619.00	1,619.00	.00
30-112-61-10-4-110-76135	Art Supplies and Equipment <\$5,000	2,859.78	2,493.19	2,495.38	2,250.19	2,500.00	2,500.00	.00



# FY 23 Operating Budget for Presentation

Budget Year 2023

G/L Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2022 Adopted Budget	2023 City Mgr/ Supt Recommended	Difference
Fund 30 - School General Fund								
EXPENSE								
Locations 112 - Andrew Lewis Middle School								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 4 - Middle								
Program 110 - Regular Instruction								
30-112-61-10-4-110-76170	Band	1,597.98	1,599.99	1,591.34	1,508.58	1,600.00	2,000.00	400.00
30-112-61-10-4-110-76185	Business Education	1,263.38	1,253.86	1,251.00	546.72	1,261.00	1,261.00	.00
30-112-61-10-4-110-76215	Choir	1,664.86	1,928.72	1,926.69	1,327.39	1,940.00	1,940.00	.00
30-112-61-10-4-110-76235	Drama	.00	369.34	.00	.00	410.00	410.00	.00
30-112-61-10-4-110-76260	Family and Consumer Science	2,774.67	3,168.22	2,937.46	2,646.68	2,950.00	4,000.00	1,050.00
30-112-61-10-4-110-76270	Foreign Language	547.54	151.88	174.35	.00	194.00	194.00	.00
30-112-61-10-4-110-76290	Health	486.00	486.00	461.77	.00	486.00	486.00	.00
30-112-61-10-4-110-76300	Intro to Computers	834.70	808.70	825.09	.00	839.00	839.00	.00
30-112-61-10-4-110-76320	Language Arts	2,448.17	2,391.99	4,141.82	1,581.56	4,442.00	4,442.00	.00
30-112-61-10-4-110-76345	Mathematics	1,098.25	1,246.42	1,208.05	1,234.07	1,248.00	1,248.00	.00
30-112-61-10-4-110-76360	Physical Education	638.81	552.80	560.00	.00	560.00	560.00	.00
30-112-61-10-4-110-76380	Science	2,042.05	1,957.10	1,703.67	271.81	2,000.00	2,000.00	.00
30-112-61-10-4-110-76385	Social Studies	924.02	481.65	.00	300.00	1,000.00	1,000.00	.00
30-112-61-10-4-110-76440	Technology Education	5,402.97	5,512.35	5,395.94	5,375.13	5,403.00	6,503.00	1,100.00
30-112-61-10-4-110-76515	Software-Instructional	9,240.00	9,260.74	9,392.58	3,740.30	9,400.00	9,400.00	.00
30-112-61-10-4-110-76530	Computer Supplies	1,999.01	3,226.20	3,572.32	2,746.06	2,500.00	2,500.00	.00
	Program 110 - Regular Instruction Totals	\$4,243,360.35	\$4,404,679.26	\$4,669,456.39	\$2,671,531.48	\$4,648,443.00	\$5,042,867.00	\$394,424.00
	Program 120 - Special Education							
30-112-61-10-4-120-71120	Compensation-Instructional Salaries	303,533.89	300,870.81	282,205.83	169,342.28	284,223.00	311,517.00	27,294.00



# FY 23 Operating Budget for Presentation

Budget Year 2023

G/L Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2022 Adopted Budget	2023 City Mgr/ Supt Recommended	Difference
Fund	<b>30 - School General Fund</b>							
	<b>EXPENSE</b>							
Locations	<b>112 - Andrew Lewis Middle School</b>							
Function	<b>61 - Instruction</b>							
Sub-Function	<b>10 - Classroom Instruction</b>							
Level	<b>4 - Middle</b>							
Program	<b>120 - Special Education</b>							
30-112-61-10-4-120-71151	Compensation-Instructional Asst	51,783.06	67,740.17	44,062.72	34,000.92	55,546.00	70,109.00	14,563.00
30-112-61-10-4-120-71520	Compensation-Substitutes	148.12	148.82	.00	.00	.00	.00	.00
30-112-61-10-4-120-71522	Compensation-REWIP Retirees	6,453.72	8,378.39	8,078.24	2,982.51	.00	.00	.00
30-112-61-10-4-120-71665	Bonus Payments To Teachers	.00	.00	10,836.00	.00	.00	.00	.00
30-112-61-10-4-120-72100	FICA	26,081.08	26,618.28	24,680.57	15,273.19	25,992.00	29,194.00	3,202.00
30-112-61-10-4-120-72210	VRS Pension Contribution	45,534.94	46,784.80	43,028.10	15,716.54	56,470.00	63,426.00	6,956.00
30-112-61-10-4-120-72220	VRS Hybrid Pension Contribution	9,371.60	11,814.56	9,671.91	14,079.21	.00	.00	.00
30-112-61-10-4-120-72300	Group Health and Dental Insurance	56,667.76	63,319.60	57,484.08	30,897.06	60,656.00	60,656.00	.00
30-112-61-10-4-120-72400	VRS Group Life Insurance	4,587.28	4,895.60	4,248.99	2,402.32	4,553.00	5,114.00	561.00
30-112-61-10-4-120-72510	Hybrid Disability Insurance	157.62	179.30	138.57	201.57	.00	.00	.00
30-112-61-10-4-120-72600	Unemployment Compensation	7,560.00	.00	1,094.16	.00	.00	.00	.00
30-112-61-10-4-120-72750	VRS Retiree Health Care Credit	4,201.98	4,484.80	3,836.71	2,169.21	4,111.00	4,618.00	507.00
30-112-61-10-4-120-72800	Termination Pay for Vac/Sick Leave	.00	.00	2,020.00	.00	.00	.00	.00
30-112-61-10-4-120-76390	Sp Ed LD	1,086.18	427.50	1,056.98	831.88	1,060.00	1,060.00	.00
30-112-61-10-4-120-76405	Sp Ed EMH	265.00	.00	262.30	.00	265.00	265.00	.00
30-112-61-10-4-120-76410	Sp Ed ID	119.88	119.88	149.70	59.94	150.00	150.00	.00
30-112-61-10-4-120-76415	Sp Ed BD	453.12	439.97	510.35	.00	530.00	530.00	.00
	<b>Program 120 - Special Education Totals</b>	<b>\$518,005.23</b>	<b>\$536,222.48</b>	<b>\$493,365.21</b>	<b>\$287,956.63</b>	<b>\$493,556.00</b>	<b>\$546,639.00</b>	<b>\$53,083.00</b>



# FY 23 Operating Budget for Presentation

Budget Year 2023

G/L Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2022 Adopted Budget	2023 City Mgr/ Supt Recommended	Difference
Fund <b>30 - School General Fund</b>								
<b>EXPENSE</b>								
Locations <b>112 - Andrew Lewis Middle School</b>								
Function <b>61 - Instruction</b>								
Sub-Function <b>10 - Classroom Instruction</b>								
Level <b>4 - Middle</b>								
Program <b>130 - Vocational</b>								
30-112-61-10-4-130-71120	Compensation-Instructional Salaries	234,752.05	242,219.50	240,813.29	153,822.09	242,417.00	282,311.00	39,894.00
30-112-61-10-4-130-71665	Bonus Payments To Teachers	.00	.00	6,192.00	.00	.00	.00	.00
30-112-61-10-4-130-72100	FICA	17,026.77	17,593.67	17,767.57	11,242.56	18,545.00	21,597.00	3,052.00
30-112-61-10-4-130-72210	VRS Pension Contribution	37,858.94	38,010.90	40,536.64	22,343.00	40,290.00	46,920.00	6,630.00
30-112-61-10-4-130-72300	Group Health and Dental Insurance	22,244.08	22,100.32	22,510.32	13,383.32	32,828.00	32,828.00	.00
30-112-61-10-4-130-72400	VRS Group Life Insurance	3,168.74	3,175.70	3,268.25	1,801.40	3,248.00	3,783.00	535.00
30-112-61-10-4-130-72750	VRS Retiree Health Care Credit	2,896.48	2,909.00	2,951.24	1,626.70	2,933.00	3,416.00	483.00
	Program <b>130 - Vocational Totals</b>	<b>\$317,947.06</b>	<b>\$326,009.09</b>	<b>\$334,039.31</b>	<b>\$204,219.07</b>	<b>\$340,261.00</b>	<b>\$390,855.00</b>	<b>\$50,594.00</b>
Program <b>150 - Other</b>								
30-112-61-10-4-150-71200	Compensation-OT	.00	.00	.00	184.16	.00	.00	.00
30-112-61-10-4-150-71620	Compensation-Extracurricular Supplements	144,915.83	147,636.31	145,930.34	95,734.40	152,920.00	160,661.00	7,741.00
30-112-61-10-4-150-72100	FICA	11,093.13	11,380.76	11,156.28	7,688.99	11,698.00	11,698.00	.00
30-112-61-10-4-150-76030	Athletics/Athletic Equipment <\$5,000	7,425.86	.00	5,993.15	3,752.57	7,200.00	7,200.00	.00
	Program <b>150 - Other Totals</b>	<b>\$163,434.82</b>	<b>\$159,017.07</b>	<b>\$163,079.77</b>	<b>\$107,360.12</b>	<b>\$171,818.00</b>	<b>\$179,559.00</b>	<b>\$7,741.00</b>
	Level <b>4 - Middle Totals</b>	<b>\$5,242,747.46</b>	<b>\$5,425,927.90</b>	<b>\$5,659,940.68</b>	<b>\$3,271,067.30</b>	<b>\$5,654,078.00</b>	<b>\$6,159,920.00</b>	<b>\$505,842.00</b>
	Sub-Function <b>10 - Classroom Instruction Totals</b>	<b>\$5,242,747.46</b>	<b>\$5,425,927.90</b>	<b>\$5,659,940.68</b>	<b>\$3,271,067.30</b>	<b>\$5,654,078.00</b>	<b>\$6,159,920.00</b>	<b>\$505,842.00</b>
Sub-Function <b>21 - Student Guidance</b>								
Level <b>4 - Middle</b>								
Program <b>110 - Regular Instruction</b>								
30-112-61-21-4-110-71124	Compensation-Guidance Counselors	183,949.18	196,701.03	197,543.08	125,197.76	207,004.00	232,350.00	25,346.00
30-112-61-21-4-110-71150	Compensation-Clerical	36,347.79	37,455.24	37,951.18	25,375.60	39,276.00	45,490.00	6,214.00
30-112-61-21-4-110-71200	Compensation-OT	502.51	262.33	593.56	101.54	.00	.00	.00





# FY 23 Operating Budget for Presentation

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G/L Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2022 Adopted Budget	2023 City Mgr/ Supt Recommended	Difference
Fund <b>30 - School General Fund</b>								
EXPENSE								
Locations <b>112 - Andrew Lewis Middle School</b>								
Function <b>61 - Instruction</b>								
Sub-Function <b>21 - Student Guidance</b>								
Level <b>4 - Middle</b>								
Program <b>110 - Regular Instruction</b>								
30-112-61-21-4-110-71665	Bonus Payments To Teachers	.00	.00	5,882.40	.00	.00	.00	.00
30-112-61-21-4-110-72100	FICA	16,098.28	17,210.50	17,731.06	11,081.91	18,840.00	21,255.00	2,415.00
30-112-61-21-4-110-72210	VRS Pension Contribution	29,735.02	25,673.44	27,391.06	16,604.57	40,932.00	46,177.00	5,245.00
30-112-61-21-4-110-72220	VRS Hybrid Pension Contribution	.00	11,012.29	11,733.25	7,682.22	.00	.00	.00
30-112-61-21-4-110-72300	Group Health and Dental Insurance	30,844.63	35,457.84	36,698.42	21,715.60	32,828.00	32,828.00	.00
30-112-61-21-4-110-72400	VRS Group Life Insurance	2,484.81	3,064.93	3,154.40	1,958.11	3,300.00	3,723.00	423.00
30-112-61-21-4-110-72510	Hybrid Disability Insurance	.00	167.25	168.01	110.04	.00	.00	.00
30-112-61-21-4-110-72750	VRS Retiree Health Care Credit	2,275.94	2,807.67	2,848.30	1,768.16	2,980.00	3,362.00	382.00
30-112-61-21-4-110-72800	Termination Pay for Vac/Sick Leave	114.00	.00	.00	.00	.00	.00	.00
30-112-61-21-4-110-76195	Career Education	79.79	.00	436.18	465.00	465.00	465.00	.00
30-112-61-21-4-110-76285	Guidance	298.46	381.32	384.32	183.34	406.00	406.00	.00
Program <b>110 - Regular Instruction Totals</b>		\$302,730.41	\$330,193.84	\$342,515.22	\$212,243.85	\$346,031.00	\$386,056.00	\$40,025.00
Program <b>120 - Special Education</b>								
30-112-61-21-4-120-71124	Compensation-Guidance Counselors	9,918.51	10,352.69	10,397.00	.00	.00	.00	.00
30-112-61-21-4-120-71150	Compensation-Clerical	1,912.08	1,971.33	1,997.43	.00	.00	.00	.00
30-112-61-21-4-120-71200	Compensation-OT	26.45	13.81	31.24	.00	.00	.00	.00
30-112-61-21-4-120-71665	Bonus Payments To Teachers	.00	.00	309.60	.00	.00	.00	.00
30-112-61-21-4-120-72100	FICA	864.41	905.82	933.21	.00	.00	.00	.00
30-112-61-21-4-120-72210	VRS Pension Contribution	1,744.84	1,351.23	1,441.63	.00	.00	.00	.00



# FY 23 Operating Budget for Presentation

Budget Year 2023

G/L Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2022 Adopted Budget	2023 City Mgr/ Supt Recommended	Difference
Fund 30 - School General Fund								
EXPENSE								
Locations 112 - Andrew Lewis Middle School								
Function 61 - Instruction								
Sub-Function 21 - Student Guidance								
Level 4 - Middle								
Program 120 - Special Education								
30-112-61-21-4-120-72220	VRS Hybrid Pension Contribution	.00	579.59	617.54	.00	.00	.00	.00
30-112-61-21-4-120-72300	Group Health and Dental Insurance	1,653.39	1,866.20	1,931.50	.00	.00	.00	.00
30-112-61-21-4-120-72400	VRS Group Life Insurance	145.22	161.31	166.02	.00	.00	.00	.00
30-112-61-21-4-120-72510	Hybrid Disability Insurance	.00	8.80	8.84	.00	.00	.00	.00
30-112-61-21-4-120-72750	VRS Retiree Health Care Credit	133.34	147.77	149.91	.00	.00	.00	.00
30-112-61-21-4-120-72800	Termination Pay for Vac/Sick Leave	6.00	.00	.00	.00	.00	.00	.00
30-112-61-21-4-120-76195	Career Education	.00	.00	22.96	.00	.00	.00	.00
30-112-61-21-4-120-76285	Guidance	15.71	20.07	20.23	.00	.00	.00	.00
Program 120 - Special Education Totals		\$16,419.95	\$17,378.62	\$18,027.11	\$0.00	\$0.00	\$0.00	\$0.00
Level 4 - Middle Totals		\$319,150.36	\$347,572.46	\$360,542.33	\$212,243.85	\$346,031.00	\$386,056.00	\$40,025.00
Sub-Function 21 - Student Guidance Totals		\$319,150.36	\$347,572.46	\$360,542.33	\$212,243.85	\$346,031.00	\$386,056.00	\$40,025.00
Sub-Function 32 - Instr. Sup. - Media Services								
Level 4 - Middle								
Program 110 - Regular Instruction								
30-112-61-32-4-110-71122	Compensation-Librarians	53,409.63	55,214.39	55,149.46	33,723.13	55,088.00	61,948.00	6,860.00
30-112-61-32-4-110-71152	Compensation - Media Clerk	44,937.53	46,229.74	46,333.04	28,195.22	46,191.00	51,516.00	5,325.00
30-112-61-32-4-110-71200	Compensation-OT	.00	.00	58.41	.00	.00	.00	.00
30-112-61-32-4-110-71520	Compensation-Substitutes	173.10	86.55	.00	.00	.00	.00	.00
30-112-61-32-4-110-71665	Bonus Payments To Teachers	.00	.00	3,096.00	.00	.00	.00	.00
30-112-61-32-4-110-72100	FICA	6,557.66	7,297.47	7,187.12	4,423.69	7,748.00	8,680.00	932.00
30-112-61-32-4-110-72210	VRS Pension Contribution	15,281.80	15,752.60	16,779.80	8,910.85	16,833.00	18,858.00	2,025.00



# FY 23 Operating Budget for Presentation

Budget Year 2023

G/L Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2022 Adopted Budget	2023 City Mgr/ Supt Recommended	Difference
Fund 30 - School General Fund								
<b>EXPENSE</b>								
Locations	<b>112 - Andrew Lewis Middle School</b>							
Function	<b>61 - Instruction</b>							
Sub-Function	<b>32 - Instr. Sup. - Media Services</b>							
Level	<b>4 - Middle</b>							
Program	<b>110 - Regular Instruction</b>							
30-112-61-32-4-110-72300	Group Health and Dental Insurance	15,617.30	13,956.72	14,094.24	8,284.22	16,414.00	16,414.00	.00
30-112-61-32-4-110-72400	VRS Group Life Insurance	1,276.70	1,316.10	1,352.86	718.45	1,357.00	1,520.00	163.00
30-112-61-32-4-110-72750	VRS Retiree Health Care Credit	1,169.50	1,205.60	1,221.63	648.75	1,225.00	1,373.00	148.00
30-112-61-32-4-110-73130	Repair/Maint - Audio/Visual	1,778.22	2,017.00	2,010.93	1,206.42	2,000.00	2,000.00	.00
30-112-61-32-4-110-76155	Audio Visual Media	2,604.44	2,920.00	2,920.27	2,599.77	2,955.00	2,735.00	(220.00)
30-112-61-32-4-110-76322	Makerspace Supplies	10,313.82	.00	.00	.00	.00	.00	.00
30-112-61-32-4-110-76325	Library Books and Supplies	7,530.12	6,255.31	6,329.38	3,758.14	6,427.00	6,427.00	.00
30-112-61-32-4-110-76330	Library Reference Materials	2,562.01	3,015.56	2,909.68	2,028.22	2,500.00	2,500.00	.00
30-112-61-32-4-110-76355	Periodicals	554.55	40.00	55.00	500.00	500.00	500.00	.00
Program 110 - Regular Instruction Totals		\$163,766.38	\$155,307.04	\$159,497.82	\$94,996.86	\$159,238.00	\$174,471.00	\$15,233.00
Level 4 - Middle Totals		\$163,766.38	\$155,307.04	\$159,497.82	\$94,996.86	\$159,238.00	\$174,471.00	\$15,233.00
Sub-Function 32 - Instr. Sup. - Media Services Totals		\$163,766.38	\$155,307.04	\$159,497.82	\$94,996.86	\$159,238.00	\$174,471.00	\$15,233.00
Sub-Function	<b>41 - Admin. Principals Office</b>							
Level	<b>4 - Middle</b>							
Program	<b>110 - Regular Instruction</b>							
30-112-61-41-4-110-71126	Compensation-Principals	97,098.00	102,972.00	103,394.76	64,106.00	102,972.00	115,391.00	12,419.00
30-112-61-41-4-110-71127	Compensation-Asst Principals	158,343.96	178,677.00	179,338.50	110,016.06	178,677.00	198,029.00	19,352.00
30-112-61-41-4-110-71150	Compensation-Clerical	66,102.99	80,901.26	70,780.86	46,263.56	68,832.00	82,912.00	14,080.00
30-112-61-41-4-110-71200	Compensation-OT	105.44	444.84	793.79	1,462.10	1,000.00	1,000.00	.00
30-112-61-41-4-110-71520	Compensation-Substitutes	9,164.48	11,471.52	1,195.28	1,642.16	.00	.00	.00



# FY 23 Operating Budget for Presentation

Budget Year 2023

G/L Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2022 Adopted Budget	2023 City Mgr/ Supt Recommended	Difference
Fund <b>30 - School General Fund</b>								
EXPENSE								
Locations <b>112 - Andrew Lewis Middle School</b>								
Function <b>61 - Instruction</b>								
Sub-Function <b>41 - Admin. Principals Office</b>								
Level <b>4 - Middle</b>								
Program <b>110 - Regular Instruction</b>								
30-112-61-41-4-110-71665	Bonus Payments To Teachers	.00	.00	7,740.00	.00	.00	.00	.00
30-112-61-41-4-110-72100	FICA	23,967.05	27,412.95	26,352.76	16,319.37	26,888.00	30,396.00	3,508.00
30-112-61-41-4-110-72210	VRS Pension Contribution	50,391.84	52,429.60	52,382.22	32,545.31	58,250.00	65,870.00	7,620.00
30-112-61-41-4-110-72220	VRS Hybrid Pension Contribution	.00	5,108.01	6,312.54	4,049.36	.00	.00	.00
30-112-61-41-4-110-72300	Group Health and Dental Insurance	33,011.04	38,399.10	41,320.74	23,791.23	36,035.00	36,035.00	.00
30-112-61-41-4-110-72400	VRS Group Life Insurance	4,210.08	4,807.04	4,732.32	2,950.50	4,696.00	5,311.00	615.00
30-112-61-41-4-110-72510	Hybrid Disability Insurance	.00	44.50	90.36	57.96	.00	.00	.00
30-112-61-41-4-110-72750	VRS Retiree Health Care Credit	3,856.44	4,403.43	4,273.20	2,664.27	4,241.00	4,796.00	555.00
30-112-61-41-4-110-72800	Termination Pay for Vac/Sick Leave	.00	1,612.86	.00	.00	.00	.00	.00
30-112-61-41-4-110-73160	Repair/Maint - School Office Equipment	5,000.00	5,011.64	4,554.90	4,068.32	5,580.00	5,580.00	.00
30-112-61-41-4-110-75200	Postage	750.00	690.88	750.00	125.93	1,000.00	1,000.00	.00
30-112-61-41-4-110-75521	Travel-Principals	335.75	518.70	742.00	446.17	1,000.00	1,000.00	.00
30-112-61-41-4-110-75803	Dues-Accreditation	200.00	785.99	650.98	536.00	1,000.00	1,000.00	.00
Program <b>110 - Regular Instruction</b> Totals		\$452,537.07	\$515,691.32	\$505,405.21	\$311,044.30	\$490,171.00	\$548,320.00	\$58,149.00
Level <b>4 - Middle</b> Totals		\$452,537.07	\$515,691.32	\$505,405.21	\$311,044.30	\$490,171.00	\$548,320.00	\$58,149.00
Sub-Function <b>41 - Admin. Principals Office</b> Totals		\$452,537.07	\$515,691.32	\$505,405.21	\$311,044.30	\$490,171.00	\$548,320.00	\$58,149.00
Function <b>61 - Instruction</b> Totals		\$6,178,201.27	\$6,444,498.72	\$6,685,386.04	\$3,889,352.31	\$6,649,518.00	\$7,268,767.00	\$619,249.00
Function <b>62 - Administration, Attend. &amp; Health</b>								
Sub-Function <b>62 - Admin, Attend. &amp; Health</b>								
Level <b>9 - District Wide</b>								
Program <b>222 - Health Services</b>								
30-112-62-62-9-222-76100	Supplies - Nursing	631.34	641.33	629.67	.00	630.00	630.00	.00



# FY 23 Operating Budget for Presentation

Budget Year 2023

G/L Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2022 Adopted Budget	2023 City Mgr/ Supt Recommended	Difference
Fund 30 - School General Fund								
<b>EXPENSE</b>								
Locations	<b>112 - Andrew Lewis Middle School</b>							
Function	<b>62 - Administration, Attend. &amp; Health</b>							
Sub-Function	<b>62 - Admin, Attend. &amp; Health</b>							
Level	<b>9 - District Wide</b>							
Program	<b>222 - Health Services</b>							
Program	<b>222 - Health Services Totals</b>	\$631.34	\$641.33	\$629.67	\$0.00	\$630.00	\$630.00	\$0.00
Level	<b>9 - District Wide Totals</b>	\$631.34	\$641.33	\$629.67	\$0.00	\$630.00	\$630.00	\$0.00
Sub-Function	<b>62 - Admin, Attend. &amp; Health Totals</b>	\$631.34	\$641.33	\$629.67	\$0.00	\$630.00	\$630.00	\$0.00
Function	<b>62 - Administration, Attend. &amp; Health Totals</b>	\$631.34	\$641.33	\$629.67	\$0.00	\$630.00	\$630.00	\$0.00
Function	<b>64 - Operation &amp; Maintenance</b>							
Sub-Function	<b>64 - Operation &amp; Maintenance</b>							
Level	<b>9 - District Wide</b>							
Program	<b>420 - Building Services</b>							
30-112-64-64-9-420-71190	Compensation-Custodians	266,268.58	260,053.35	250,772.75	136,421.21	273,372.00	313,920.00	40,548.00
30-112-64-64-9-420-71200	Compensation-OT	8,379.16	8,782.70	9,997.63	7,206.13	9,000.00	9,000.00	.00
30-112-64-64-9-420-71520	Compensation-Substitutes	797.60	1,743.48	5,329.20	357.76	4,000.00	4,000.00	.00
30-112-64-64-9-420-71665	Bonus Payments To Teachers	.00	.00	14,706.00	.00	.00	.00	.00
30-112-64-64-9-420-72100	FICA	19,446.09	19,461.94	20,664.22	10,790.12	21,907.00	25,009.00	3,102.00
30-112-64-64-9-420-72210	VRS Pension Contribution	10,020.92	10,112.67	8,778.81	5,337.84	12,333.00	12,964.00	631.00
30-112-64-64-9-420-72220	VRS Hybrid Pension Contribution	3,913.37	3,209.29	2,834.39	452.26	.00	.00	.00
30-112-64-64-9-420-72300	Group Health and Dental Insurance	60,322.28	57,689.30	60,094.10	29,353.36	58,505.00	58,505.00	.00
30-112-64-64-9-420-72400	VRS Group Life Insurance	3,445.18	3,291.28	3,231.44	1,736.28	3,663.00	4,207.00	544.00
30-112-64-64-9-420-72510	Hybrid Disability Insurance	673.86	640.14	650.68	320.53	.00	.00	.00
30-112-64-64-9-420-72700	Workers Compensation	2,070.00	2,108.00	2,262.00	.00	3,000.00	3,000.00	.00
30-112-64-64-9-420-72750	VRS Retiree Health Care Credit	1,801.60	1,739.96	1,864.34	1,485.21	2,083.00	3,532.00	1,449.00
30-112-64-64-9-420-72800	Termination Pay for Vac/Sick Leave	.00	145.71	360.83	2,005.33	.00	.00	.00



# FY 23 Operating Budget for Presentation

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G/L Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2022 Adopted Budget	2023 City Mgr/ Supt Recommended	Difference
Fund 30 - School General Fund								
EXPENSE								
Locations 112 - Andrew Lewis Middle School								
Function 64 - Operation & Maintenance								
Sub-Function 64 - Operation & Maintenance								
Level 9 - District Wide								
Program 420 - Building Services								
30-112-64-64-9-420-72850	OPEB ARC	1,965.00	1,965.00	1,843.61	.00	.00	.00	.00
30-112-64-64-9-420-73180	Repair/Maint - Other Contracted	23,053.33	33,994.52	13,483.97	13,252.10	23,334.00	27,942.00	4,608.00
30-112-64-64-9-420-73184	Repair/Maint - Other Contracted - AIIMS/Alt Ed	1,056.25	2,281.29	730.00	1,688.44	.00	.00	.00
30-112-64-64-9-420-74900	Building Maintenance -City	66,759.65	78,941.84	63,886.08	50,933.73	73,000.00	73,000.00	.00
30-112-64-64-9-420-74901	Alt. Ed. Building Maintenance - City	4,804.59	4,059.06	2,423.01	3,745.72	3,000.00	3,608.00	608.00
30-112-64-64-9-420-75001	Telecom/ Internet Services	9,899.51	8,905.91	6,730.80	4,057.58	10,000.00	9,000.00	(1,000.00)
30-112-64-64-9-420-75004	Utilities - Electric	177,644.81	157,560.39	166,067.96	109,405.44	190,000.00	199,500.00	9,500.00
30-112-64-64-9-420-75005	Utilities - Natural Gas	16,794.74	14,091.18	19,993.50	12,806.34	22,000.00	23,100.00	1,100.00
30-112-64-64-9-420-75009	Utilities - Water and Sewer	30,316.40	32,281.52	27,113.84	25,128.00	34,000.00	35,700.00	1,700.00
30-112-64-64-9-420-76055	Machines, Equipment and Tools <\$5,000	2,025.47	5,204.50	2,076.85	.00	2,750.00	2,750.00	.00
30-112-64-64-9-420-76110	Supplies - Operational	21,047.26	23,124.27	28,585.25	14,454.34	17,000.00	17,000.00	.00
Program 420 - Building Services Totals		\$732,505.65	\$731,387.30	\$714,481.26	\$430,937.72	\$762,947.00	\$825,737.00	\$62,790.00
Program 430 - Grounds Services								
30-112-64-64-9-430-74910	Grounds Maintenance-City	12,064.61	6,980.71	8,788.44	14,447.36	10,000.00	10,000.00	.00
Program 430 - Grounds Services Totals		\$12,064.61	\$6,980.71	\$8,788.44	\$14,447.36	\$10,000.00	\$10,000.00	\$0.00
Level 9 - District Wide Totals		\$744,570.26	\$738,368.01	\$723,269.70	\$445,385.08	\$772,947.00	\$835,737.00	\$62,790.00
Sub-Function 64 - Operation & Maintenance Totals		\$744,570.26	\$738,368.01	\$723,269.70	\$445,385.08	\$772,947.00	\$835,737.00	\$62,790.00
Function 64 - Operation & Maintenance Totals		\$744,570.26	\$738,368.01	\$723,269.70	\$445,385.08	\$772,947.00	\$835,737.00	\$62,790.00



# FY 23 Operating Budget for Presentation

Budget Year 2023

G/L Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2022 Adopted Budget	2023 City Mgr/ Supt Recommended	Difference
Fund 30 - School General Fund								
EXPENSE								
Locations 112 - Andrew Lewis Middle School								
Function 68 - Technology								
Sub-Function 10 - Classroom Instruction								
Level 9 - District Wide								
Program 800 - Technology								
30-112-68-10-9-800-71139	Compensation-ITRT	34,876.47	36,196.96	36,507.15	22,406.08	36,863.00	48,324.00	11,461.00
30-112-68-10-9-800-71665	Bonus Payments To Teachers	.00	.00	774.00	.00	.00	.00	.00
30-112-68-10-9-800-72100	FICA	2,646.09	2,748.07	2,831.52	1,702.78	2,820.00	3,697.00	877.00
30-112-68-10-9-800-72210	VRS Pension Contribution	5,387.80	5,556.90	5,985.04	3,141.20	6,127.00	8,031.00	1,904.00
30-112-68-10-9-800-72300	Group Health and Dental Insurance	3,467.12	3,444.40	3,506.88	2,084.95	4,971.00	4,971.00	.00
30-112-68-10-9-800-72400	VRS Group Life Insurance	450.19	464.30	482.55	253.25	494.00	648.00	154.00
30-112-68-10-9-800-72750	VRS Retiree Health Care Credit	412.39	425.30	435.78	228.70	446.00	585.00	139.00
30-112-68-10-9-800-76305	ITRT	1,431.30	805.91	1,445.00	.00	1,445.00	1,445.00	.00
30-112-68-10-9-800-76545	Technology Repair and Replace	3,458.37	5,908.20	2,809.60	993.69	4,106.00	4,106.00	.00
30-112-68-10-9-800-78050	Technology Addl VPSA Eligible	83,928.18	63,750.00	59,393.81	3,938.30	63,750.00	63,750.00	.00
	Program 800 - Technology Totals	\$136,057.91	\$119,300.04	\$114,171.33	\$34,748.95	\$121,022.00	\$135,557.00	\$14,535.00
	Level 9 - District Wide Totals	\$136,057.91	\$119,300.04	\$114,171.33	\$34,748.95	\$121,022.00	\$135,557.00	\$14,535.00
	Sub-Function 10 - Classroom Instruction Totals	\$136,057.91	\$119,300.04	\$114,171.33	\$34,748.95	\$121,022.00	\$135,557.00	\$14,535.00
	Function 68 - Technology Totals	\$136,057.91	\$119,300.04	\$114,171.33	\$34,748.95	\$121,022.00	\$135,557.00	\$14,535.00
	Locations 112 - Andrew Lewis Middle School Totals	\$7,059,460.78	\$7,302,808.10	\$7,523,456.74	\$4,369,486.34	\$7,544,117.00	\$8,240,691.00	\$696,574.00
Locations 113 - Carver Elementary								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 2 - Elementary								
Program 110 - Regular Instruction								
30-113-61-10-2-110-71120	Compensation-Instructional Salaries	1,645,129.04	1,631,418.34	1,630,740.38	1,005,389.75	1,685,525.00	1,842,230.00	156,705.00
30-113-61-10-2-110-71151	Compensation-Instructional Asst	113,622.42	110,604.92	103,851.84	68,152.85	108,031.00	132,866.00	24,835.00
30-113-61-10-2-110-71200	Compensation-OT	.00	.00	.00	.00	500.00	500.00	.00



# FY 23 Operating Budget for Presentation

Budget Year 2023

G/L Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2022 Adopted Budget	2023 City Mgr/ Supt Recommended	Difference
Fund <b>30 - School General Fund</b>								
<b>EXPENSE</b>								
Locations <b>113 - Carver Elementary</b>								
Function <b>61 - Instruction</b>								
Sub-Function <b>10 - Classroom Instruction</b>								
Level <b>2 - Elementary</b>								
Program <b>110 - Regular Instruction</b>								
30-113-61-10-2-110-71520	Compensation-Substitutes	43,999.57	28,862.29	37,893.72	23,795.50	40,000.00	40,000.00	.00
30-113-61-10-2-110-71522	Compensation-REWIP Retirees	21,130.21	14,247.42	5,013.23	6,099.86	20,664.00	18,260.00	(2,404.00)
30-113-61-10-2-110-71650	Compensation-NBC Teacher Bonus	22,500.00	20,000.00	20,000.00	15,000.00	10,000.00	10,000.00	.00
30-113-61-10-2-110-71665	Bonus Payments To Teachers	.00	.00	54,954.00	.00	.00	.00	.00
30-113-61-10-2-110-72100	FICA	130,972.28	127,340.49	129,657.68	79,120.82	142,651.00	156,355.00	13,704.00
30-113-61-10-2-110-72210	VRS Pension Contribution	250,690.10	227,626.40	230,396.93	115,871.25	298,089.00	328,261.00	30,172.00
30-113-61-10-2-110-72220	VRS Hybrid Pension Contribution	23,551.80	44,751.22	58,330.52	39,155.91	.00	.00	.00
30-113-61-10-2-110-72300	Group Health and Dental Insurance	209,830.79	207,771.38	215,217.40	123,034.19	231,136.00	231,136.00	.00
30-113-61-10-2-110-72400	VRS Group Life Insurance	22,911.70	22,756.10	23,278.75	12,499.10	24,034.00	26,466.00	2,432.00
30-113-61-10-2-110-72510	Hybrid Disability Insurance	405.50	679.30	835.41	560.81	.00	.00	.00
30-113-61-10-2-110-72600	Unemployment Compensation	.00	.00	3,028.42	.00	.00	.00	.00
30-113-61-10-2-110-72700	Workers Compensation	9,236.00	9,403.00	10,092.00	.00	10,000.00	10,000.00	.00
30-113-61-10-2-110-72750	VRS Retiree Health Care Credit	20,987.90	20,845.40	21,020.35	11,286.47	21,702.00	23,899.00	2,197.00
30-113-61-10-2-110-72800	Termination Pay for Vac/Sick Leave	2,900.00	3,304.80	.00	.00	.00	.00	.00
30-113-61-10-2-110-72850	OPEB ARC	8,731.00	8,731.00	10,197.45	.00	.00	.00	.00
30-113-61-10-2-110-73153	Repair & Maint - Music Dept	267.59	.00	128.16	.00	100.00	100.00	.00
30-113-61-10-2-110-76010	Agenda Books	959.00	.00	897.75	897.75	900.00	900.00	.00
30-113-61-10-2-110-76015	Allotment	14,302.34	21,240.56	15,730.64	14,955.81	20,572.00	20,953.00	381.00





# FY 23 Operating Budget for Presentation

Budget Year 2023

G/L Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2022 Adopted Budget	2023 City Mgr/ Supt Recommended	Difference
Fund <b>30 - School General Fund</b>								
<b>EXPENSE</b>								
Locations <b>113 - Carver Elementary</b>								
Function <b>61 - Instruction</b>								
Sub-Function <b>10 - Classroom Instruction</b>								
Level <b>2 - Elementary</b>								
Program <b>110 - Regular Instruction</b>								
30-113-61-10-2-110-76045	Furniture and Equip <\$5,000	219.17	861.18	129.99	191.70	624.00	1,479.00	855.00
30-113-61-10-2-110-76085	School Improvement	.00	.00	82.15	.00	25.00	25.00	.00
30-113-61-10-2-110-76135	Art Supplies and Equipment <\$5,000	253.30	.00	250.00	250.00	700.00	700.00	.00
30-113-61-10-2-110-76350	Music	69.65	185.55	.00	.00	100.00	192.00	92.00
30-113-61-10-2-110-76360	Physical Education	.00	304.40	373.48	278.55	508.00	481.00	(27.00)
30-113-61-10-2-110-76365	Reading	.00	.00	.00	.00	220.00	100.00	(120.00)
30-113-61-10-2-110-76485	Supplies - Kindergarten	683.69	1,178.21	2,034.91	699.36	771.00	623.00	(148.00)
30-113-61-10-2-110-76490	Supplies - First Grade	1,092.43	514.87	1,116.23	269.39	775.00	871.00	96.00
30-113-61-10-2-110-76495	Supplies - Second Grade	442.94	503.11	1,451.47	260.26	580.00	803.00	223.00
30-113-61-10-2-110-76500	Supplies - Third Grade	.00	161.43	541.68	361.04	251.00	244.00	(7.00)
30-113-61-10-2-110-76505	Supplies - Fourth Grade	304.17	183.60	475.32	139.90	771.00	142.00	(629.00)
30-113-61-10-2-110-76510	Supplies - Fifth Grade	127.16	170.37	660.71	29.98	275.00	434.00	159.00
	<b>Program 110 - Regular Instruction Totals</b>	<b>\$2,545,319.75</b>	<b>\$2,503,645.34</b>	<b>\$2,578,380.57</b>	<b>\$1,518,300.25</b>	<b>\$2,619,504.00</b>	<b>\$2,848,020.00</b>	<b>\$228,516.00</b>
Program <b>120 - Special Education</b>								
30-113-61-10-2-120-71120	Compensation-Instructional Salaries	176,213.92	147,963.00	148,237.09	94,805.21	147,553.00	174,660.00	27,107.00
30-113-61-10-2-120-71151	Compensation-Instructional Asst	16,889.58	17,339.44	13,774.09	10,148.52	13,852.00	18,978.00	5,126.00
30-113-61-10-2-120-71520	Compensation-Substitutes	2,168.98	5,333.98	2,230.65	1,075.00	.00	.00	.00
30-113-61-10-2-120-71665	Bonus Payments To Teachers	.00	.00	6,192.00	.00	.00	.00	.00
30-113-61-10-2-120-72100	FICA	13,733.64	12,757.47	12,317.93	7,488.24	12,347.00	14,813.00	2,466.00



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Budget Year 2023

G/L Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2022 Adopted Budget	2023 City Mgr/ Supt Recommended	Difference
Fund 30 - School General Fund								
EXPENSE								
Locations 113 - Carver Elementary								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 2 - Elementary								
Program 120 - Special Education								
30-113-61-10-2-120-72210	VRS Pension Contribution	30,263.60	10,787.80	11,036.29	4,794.05	26,826.00	32,183.00	5,357.00
30-113-61-10-2-120-72220	VRS Hybrid Pension Contribution	.00	15,061.10	16,050.70	10,531.00	.00	.00	.00
30-113-61-10-2-120-72300	Group Health and Dental Insurance	28,341.28	37,289.36	32,931.20	16,434.10	24,509.00	24,509.00	.00
30-113-61-10-2-120-72400	VRS Group Life Insurance	2,528.40	2,159.50	2,183.86	1,235.55	2,163.00	2,595.00	432.00
30-113-61-10-2-120-72510	Hybrid Disability Insurance	.00	228.60	229.86	150.80	.00	.00	.00
30-113-61-10-2-120-72600	Unemployment Compensation	.00	.00	728.33	.00	.00	.00	.00
30-113-61-10-2-120-72750	VRS Retiree Health Care Credit	2,316.00	1,978.20	1,972.05	1,115.70	1,953.00	2,343.00	390.00
30-113-61-10-2-120-76390	Sp Ed LD	.00	.00	239.37	317.74	.00	.00	.00
30-113-61-10-2-120-76431	Special Ed - General	.00	.00	.00	.00	600.00	1,281.00	681.00
30-113-61-10-2-120-76438	Supplies - EL	.00	.00	.00	.00	253.00	200.00	(53.00)
	Program 120 - Special Education Totals	\$272,455.40	\$250,898.45	\$248,123.42	\$148,095.91	\$230,056.00	\$271,562.00	\$41,506.00
Program 180 - Pre-K Non- Sp Ed								
30-113-61-10-2-180-71110	Compensation-Administrative	.00	.00	15,319.73	7,255.54	15,059.00	17,134.00	2,075.00
30-113-61-10-2-180-71120	Compensation-Instructional Salaries	.00	72,609.00	43,731.52	28,206.04	42,119.00	52,789.00	10,670.00
30-113-61-10-2-180-71665	Bonus Payments To Teachers	.00	.00	387.00	.00	.00	.00	.00
30-113-61-10-2-180-72100	FICA	.00	4,892.11	3,781.92	2,268.74	4,374.00	5,349.00	975.00
30-113-61-10-2-180-72210	VRS Pension Contribution	.00	11,385.10	2,554.83	1,356.00	9,503.00	11,621.00	2,118.00
30-113-61-10-2-180-72220	VRS Hybrid Pension Contribution	.00	.00	7,285.46	4,177.90	.00	.00	.00
30-113-61-10-2-180-72300	Group Health and Dental Insurance	.00	7,697.44	9,575.04	6,288.18	8,202.00	8,202.00	.00



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Budget Year 2023

G/L Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2022 Adopted Budget	2023 City Mgr/ Supt Recommended	Difference
Fund <b>30 - School General Fund</b>								
EXPENSE								
Locations <b>113 - Carver Elementary</b>								
Function <b>61 - Instruction</b>								
Sub-Function <b>10 - Classroom Instruction</b>								
Level <b>2 - Elementary</b>								
Program <b>180 - Pre-K Non- Sp Ed</b>								
30-113-61-10-2-180-72400	VRS Group Life Insurance	.00	951.20	793.37	446.15	766.00	937.00	171.00
30-113-61-10-2-180-72510	Hybrid Disability Insurance	.00	.00	104.31	59.85	.00	.00	.00
30-113-61-10-2-180-72750	VRS Retiree Health Care Credit	.00	871.30	716.33	402.85	692.00	846.00	154.00
30-113-61-10-2-180-72800	Termination Pay for Vac/Sick Leave	.00	2,000.00	.00	.00	.00	.00	.00
30-113-61-10-2-180-73255	Professional Development	.00	.00	756.07	.00	.00	.00	.00
Program <b>180 - Pre-K Non- Sp Ed</b> Totals		\$0.00	\$100,406.15	\$85,005.58	\$50,461.25	\$80,715.00	\$96,878.00	\$16,163.00
Level <b>2 - Elementary</b> Totals		\$2,817,775.15	\$2,854,949.94	\$2,911,509.57	\$1,716,857.41	\$2,930,275.00	\$3,216,460.00	\$286,185.00
Level <b>8 - Pre-K</b>								
Program <b>180 - Pre-K Non- Sp Ed</b>								
30-113-61-10-8-180-71120	Compensation-Instructional Salaries	.00	.00	8,828.84	.00	.00	.00	.00
30-113-61-10-8-180-71151	Compensation-Instructional Asst	21,165.64	21,429.61	22,129.84	14,389.71	21,395.00	23,812.00	2,417.00
30-113-61-10-8-180-71665	Bonus Payments To Teachers	.00	.00	1,548.00	.00	.00	.00	.00
30-113-61-10-8-180-72100	FICA	1,595.20	1,612.48	2,116.89	1,085.19	1,637.00	1,826.00	189.00
30-113-61-10-8-180-72210	VRS Pension Contribution	.00	.00	1,036.85	.00	.00	.00	.00
30-113-61-10-8-180-72220	VRS Hybrid Pension Contribution	3,321.50	3,354.70	3,704.12	2,126.40	3,556.00	3,967.00	411.00
30-113-61-10-8-180-72300	Group Health and Dental Insurance	6,009.52	5,975.76	6,593.98	3,616.92	6,500.00	6,500.00	.00
30-113-61-10-8-180-72400	VRS Group Life Insurance	277.50	280.30	440.64	171.45	387.00	320.00	(67.00)
30-113-61-10-8-180-72510	Hybrid Disability Insurance	57.20	50.90	53.03	30.45	.00	.00	.00
30-113-61-10-8-180-72750	VRS Retiree Health Care Credit	254.20	256.70	397.90	154.80	259.00	289.00	30.00
30-113-61-10-8-180-73037	Contractual Services - Other	.00	1,175.05	1,175.05	.00	.00	.00	.00



# FY 23 Operating Budget for Presentation

Budget Year 2023

G/L Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2022 Adopted Budget	2023 City Mgr/ Supt Recommended	Difference
Fund 30 - School General Fund								
<b>EXPENSE</b>								
Locations 113 - Carver Elementary								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 8 - Pre-K								
Program 180 - Pre-K Non- Sp Ed								
30-113-61-10-8-180-73255	Professional Development	150.00	1,110.13	(1,431.72)	.00	.00	.00	.00
30-113-61-10-8-180-76435	Supplies - Instructional	2,157.25	2,386.96	2,099.97	1,507.33	782.00	.00	(782.00)
Program 180 - Pre-K Non- Sp Ed Totals		\$34,988.01	\$37,632.59	\$48,693.39	\$23,082.25	\$34,516.00	\$36,714.00	\$2,198.00
Level 8 - Pre-K Totals		\$34,988.01	\$37,632.59	\$48,693.39	\$23,082.25	\$34,516.00	\$36,714.00	\$2,198.00
Sub-Function 10 - Classroom Instruction Totals		\$2,852,763.16	\$2,892,582.53	\$2,960,202.96	\$1,739,939.66	\$2,964,791.00	\$3,253,174.00	\$288,383.00
<b>Sub-Function 21 - Student Guidance</b>								
<b>Level 2 - Elementary</b>								
<b>Program 110 - Regular Instruction</b>								
30-113-61-21-2-110-71124	Compensation-Guidance Counselors	56,956.81	58,729.95	59,066.72	37,342.70	75,571.00	67,868.00	(7,703.00)
30-113-61-21-2-110-71665	Bonus Payments To Teachers	.00	.00	1,470.60	.00	.00	.00	.00
30-113-61-21-2-110-72100	FICA	4,009.93	4,145.26	4,283.30	2,707.17	5,781.00	5,192.00	(589.00)
30-113-61-21-2-110-72210	VRS Pension Contribution	8,849.37	9,208.83	9,818.65	1,328.00	12,560.00	11,280.00	(1,280.00)
30-113-61-21-2-110-72220	VRS Hybrid Pension Contribution	.00	.00	.00	4,043.25	.00	.00	.00
30-113-61-21-2-110-72300	Group Health and Dental Insurance	8,284.85	9,080.18	9,461.54	3,349.56	8,170.00	8,170.00	.00
30-113-61-21-2-110-72400	VRS Group Life Insurance	739.59	769.40	791.63	433.10	1,013.00	909.00	(104.00)
30-113-61-21-2-110-72510	Hybrid Disability Insurance	.00	.00	.00	57.90	.00	.00	.00
30-113-61-21-2-110-72750	VRS Retiree Health Care Credit	677.37	704.80	714.82	391.05	914.00	821.00	(93.00)
30-113-61-21-2-110-76285	Guidance	448.63	310.21	431.10	.00	177.00	281.00	104.00
Program 110 - Regular Instruction Totals		\$79,966.55	\$82,948.63	\$86,038.36	\$49,652.73	\$104,186.00	\$94,521.00	(\$9,665.00)
<b>Program 120 - Special Education</b>								
30-113-61-21-2-120-71124	Compensation-Guidance Counselors	2,982.23	3,091.05	3,108.78	.00	.00	.00	.00
30-113-61-21-2-120-71665	Bonus Payments To Teachers	.00	.00	77.40	.00	.00	.00	.00



# FY 23 Operating Budget for Presentation

Budget Year 2023

G/L Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2022 Adopted Budget	2023 City Mgr/ Supt Recommended	Difference
Fund <b>30 - School General Fund</b>								
EXPENSE								
Locations <b>113 - Carver Elementary</b>								
Function <b>61 - Instruction</b>								
Sub-Function <b>21 - Student Guidance</b>								
Level <b>2 - Elementary</b>								
Program <b>120 - Special Education</b>								
30-113-61-21-2-120-72100	FICA	209.86	218.17	225.44	.00	.00	.00	.00
30-113-61-21-2-120-72210	VRS Pension Contribution	549.03	484.67	516.77	.00	.00	.00	.00
30-113-61-21-2-120-72300	Group Health and Dental Insurance	435.87	477.90	497.98	.00	.00	.00	.00
30-113-61-21-2-120-72400	VRS Group Life Insurance	45.61	40.50	41.66	.00	.00	.00	.00
30-113-61-21-2-120-72750	VRS Retiree Health Care Credit	41.93	37.10	37.62	.00	.00	.00	.00
30-113-61-21-2-120-76285	Guidance	23.61	16.33	22.69	.00	.00	.00	.00
Program <b>120 - Special Education Totals</b>		<b>\$4,288.14</b>	<b>\$4,365.72</b>	<b>\$4,528.34</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Level <b>2 - Elementary Totals</b>		<b>\$84,254.69</b>	<b>\$87,314.35</b>	<b>\$90,566.70</b>	<b>\$49,652.73</b>	<b>\$104,186.00</b>	<b>\$94,521.00</b>	<b>(\$9,665.00)</b>
Sub-Function <b>21 - Student Guidance Totals</b>		<b>\$84,254.69</b>	<b>\$87,314.35</b>	<b>\$90,566.70</b>	<b>\$49,652.73</b>	<b>\$104,186.00</b>	<b>\$94,521.00</b>	<b>(\$9,665.00)</b>
Sub-Function <b>32 - Instr. Sup. - Media Services</b>								
Level <b>2 - Elementary</b>								
Program <b>110 - Regular Instruction</b>								
30-113-61-32-2-110-71122	Compensation-Librarians	51,354.66	63,782.44	64,659.75	40,435.45	64,926.00	74,608.00	9,682.00
30-113-61-32-2-110-71665	Bonus Payments To Teachers	.00	.00	1,548.00	.00	.00	.00	.00
30-113-61-32-2-110-72100	FICA	3,004.77	4,822.68	5,019.73	3,067.37	4,967.00	5,701.00	734.00
30-113-61-32-2-110-72210	VRS Pension Contribution	7,829.50	9,830.70	10,699.08	5,696.60	10,791.00	12,385.00	1,594.00
30-113-61-32-2-110-72300	Group Health and Dental Insurance	9,472.48	6,883.60	7,013.76	4,169.90	8,170.00	8,170.00	.00
30-113-61-32-2-110-72400	VRS Group Life Insurance	654.10	821.30	862.62	459.30	870.00	999.00	129.00
30-113-61-32-2-110-72600	Unemployment Compensation	.00	.00	269.92	.00	.00	.00	.00
30-113-61-32-2-110-72750	VRS Retiree Health Care Credit	599.20	752.40	778.94	414.75	786.00	902.00	116.00
30-113-61-32-2-110-73130	Repair/Maint - Audio/Visual	.00	238.03	245.35	.00	750.00	700.00	(50.00)



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G/L Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2022 Adopted Budget	2023 City Mgr/ Supt Recommended	Difference
Fund <b>30 - School General Fund</b>								
<b>EXPENSE</b>								
Locations <b>113 - Carver Elementary</b>								
Function <b>61 - Instruction</b>								
Sub-Function <b>32 - Instr. Sup. - Media Services</b>								
Level <b>2 - Elementary</b>								
Program <b>110 - Regular Instruction</b>								
30-113-61-32-2-110-76155	Audio Visual Media	.00	893.14	1,086.73	172.64	400.00	300.00	(100.00)
30-113-61-32-2-110-76325	Library Books and Supplies	5,503.98	2,851.73	4,547.57	1,313.84	5,250.00	5,625.00	375.00
30-113-61-32-2-110-76330	Library Reference Materials	918.02	970.35	1,333.54	953.19	900.00	1,780.00	880.00
30-113-61-32-2-110-76355	Periodicals	261.16	.00	239.37	211.50	700.00	100.00	(600.00)
	Program <b>110 - Regular Instruction</b> Totals	\$79,597.87	\$91,846.37	\$98,304.36	\$56,894.54	\$98,510.00	\$111,270.00	\$12,760.00
	Level <b>2 - Elementary</b> Totals	\$79,597.87	\$91,846.37	\$98,304.36	\$56,894.54	\$98,510.00	\$111,270.00	\$12,760.00
	Sub-Function <b>32 - Instr. Sup. - Media Services</b> Totals	\$79,597.87	\$91,846.37	\$98,304.36	\$56,894.54	\$98,510.00	\$111,270.00	\$12,760.00
Sub-Function <b>41 - Admin. Principals Office</b>								
Level <b>2 - Elementary</b>								
Program <b>110 - Regular Instruction</b>								
30-113-61-41-2-110-71126	Compensation-Principals	94,424.04	100,136.04	100,319.79	61,783.75	100,136.00	111,211.00	11,075.00
30-113-61-41-2-110-71127	Compensation-Asst Principals	59,070.41	62,831.01	63,991.71	40,734.81	63,683.00	75,880.00	12,197.00
30-113-61-41-2-110-71150	Compensation-Clerical	37,523.33	38,630.79	39,805.63	26,499.99	38,318.00	46,898.00	8,580.00
30-113-61-41-2-110-71200	Compensation-OT	623.36	784.51	662.25	1,818.71	1,000.00	1,000.00	.00
30-113-61-41-2-110-71520	Compensation-Substitutes	261.32	3,055.87	625.99	1,495.75	.00	.00	.00
30-113-61-41-2-110-71665	Bonus Payments To Teachers	.00	.00	4,644.00	.00	.00	.00	.00
30-113-61-41-2-110-72100	FICA	14,604.36	15,263.91	15,568.25	9,841.83	15,540.00	17,977.00	2,437.00
30-113-61-41-2-110-72210	VRS Pension Contribution	23,891.22	25,529.98	27,352.03	16,194.64	33,595.00	38,889.00	5,294.00
30-113-61-41-2-110-72220	VRS Hybrid Pension Contribution	5,832.48	6,008.16	6,543.75	4,330.27	.00	.00	.00
30-113-61-41-2-110-72300	Group Health and Dental Insurance	.00	8,878.22	7,713.90	4,554.75	17,178.00	17,178.00	.00



# FY 23 Operating Budget for Presentation

Budget Year 2023

G/L Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2022 Adopted Budget	2023 City Mgr/ Supt Recommended	Difference
<b>Fund 30 - School General Fund</b>								
<b>EXPENSE</b>								
Locations <b>113 - Carver Elementary</b>								
Function <b>61 - Instruction</b>								
Sub-Function <b>41 - Admin. Principals Office</b>								
Level <b>2 - Elementary</b>								
Program <b>110 - Regular Instruction</b>								
30-113-61-41-2-110-72400	VRS Group Life Insurance	2,483.38	2,634.90	2,732.94	1,654.85	2,709.00	3,135.00	426.00
30-113-61-41-2-110-72510	Hybrid Disability Insurance	100.44	91.26	93.72	62.02	.00	.00	.00
30-113-61-41-2-110-72750	VRS Retiree Health Care Credit	2,274.74	2,413.72	2,467.78	1,494.33	2,446.00	2,831.00	385.00
30-113-61-41-2-110-73160	Repair/Maint - School Office Equipment	10,375.67	9,871.32	10,045.90	1,929.24	12,241.00	12,241.00	.00
30-113-61-41-2-110-75521	Travel-Principals	774.92	59.00	.00	.00	520.00	200.00	(320.00)
30-113-61-41-2-110-75803	Dues-Accreditation	.00	.00	.00	.00	100.00	80.00	(20.00)
Program <b>110 - Regular Instruction</b> Totals		\$252,239.67	\$276,188.69	\$282,567.64	\$172,394.94	\$287,466.00	\$327,520.00	\$40,054.00
Level <b>2 - Elementary</b> Totals		\$252,239.67	\$276,188.69	\$282,567.64	\$172,394.94	\$287,466.00	\$327,520.00	\$40,054.00
Sub-Function <b>41 - Admin. Principals Office</b> Totals		\$252,239.67	\$276,188.69	\$282,567.64	\$172,394.94	\$287,466.00	\$327,520.00	\$40,054.00
Function <b>61 - Instruction</b> Totals		\$3,268,855.39	\$3,347,931.94	\$3,431,641.66	\$2,018,881.87	\$3,454,953.00	\$3,786,485.00	\$331,532.00
Function <b>62 - Administration, Attend. &amp; Health</b>								
Sub-Function <b>62 - Admin, Attend. &amp; Health</b>								
Level <b>9 - District Wide</b>								
Program <b>222 - Health Services</b>								
30-113-62-62-9-222-76100	Supplies - Nursing	349.40	340.00	371.00	1,183.31	350.00	350.00	.00
Program <b>222 - Health Services</b> Totals		\$349.40	\$340.00	\$371.00	\$1,183.31	\$350.00	\$350.00	\$0.00
Level <b>9 - District Wide</b> Totals		\$349.40	\$340.00	\$371.00	\$1,183.31	\$350.00	\$350.00	\$0.00
Sub-Function <b>62 - Admin, Attend. &amp; Health</b> Totals		\$349.40	\$340.00	\$371.00	\$1,183.31	\$350.00	\$350.00	\$0.00
Function <b>62 - Administration, Attend. &amp; Health</b> Totals		\$349.40	\$340.00	\$371.00	\$1,183.31	\$350.00	\$350.00	\$0.00
Function <b>64 - Operation &amp; Maintenance</b>								
Sub-Function <b>64 - Operation &amp; Maintenance</b>								
Level <b>9 - District Wide</b>								
Program <b>420 - Building Services</b>								
30-113-64-64-9-420-71190	Compensation-Custodians	101,650.39	119,203.64	119,120.73	62,996.70	118,978.00	129,398.00	10,420.00
30-113-64-64-9-420-71200	Compensation-OT	4,017.16	4,491.58	4,888.94	4,762.80	6,500.00	6,500.00	.00



# FY 23 Operating Budget for Presentation

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G/L Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2022 Adopted Budget	2023 City Mgr/ Supt Recommended	Difference
Fund 30 - School General Fund								
EXPENSE								
Locations 113 - Carver Elementary								
Function 64 - Operation & Maintenance								
Sub-Function 64 - Operation & Maintenance								
Level 9 - District Wide								
Program 420 - Building Services								
30-113-64-64-9-420-71520	Compensation-Substitutes	750.25	.00	.00	.00	1,500.00	1,500.00	.00
30-113-64-64-9-420-71522	Compensation-REWIP Retirees	14,913.10	.00	.00	.00	.00	.00	.00
30-113-64-64-9-420-71665	Bonus Payments To Teachers	.00	.00	6,192.00	.00	.00	.00	.00
30-113-64-64-9-420-72100	FICA	8,949.01	8,557.07	9,298.81	5,071.23	9,484.00	10,511.00	1,027.00
30-113-64-64-9-420-72210	VRS Pension Contribution	7,962.06	7,622.52	7,251.75	4,626.52	7,953.00	8,404.00	451.00
30-113-64-64-9-420-72220	VRS Hybrid Pension Contribution	.00	1,135.44	707.88	.00	.00	.00	.00
30-113-64-64-9-420-72300	Group Health and Dental Insurance	26,409.12	27,443.40	26,656.56	13,235.52	28,405.00	28,405.00	.00
30-113-64-64-9-420-72400	VRS Group Life Insurance	1,321.46	1,558.56	1,596.18	829.07	1,594.00	1,734.00	140.00
30-113-64-64-9-420-72510	Hybrid Disability Insurance	.00	162.55	162.51	.00	.00	.00	.00
30-113-64-64-9-420-72700	Workers Compensation	690.00	703.00	754.00	.00	1,000.00	1,000.00	.00
30-113-64-64-9-420-72750	VRS Retiree Health Care Credit	810.91	924.24	1,003.23	717.04	986.00	1,477.00	491.00
30-113-64-64-9-420-72800	Termination Pay for Vac/Sick Leave	4,290.58	.00	.00	.00	.00	.00	.00
30-113-64-64-9-420-72850	OPEB ARC	655.00	655.00	921.80	.00	.00	.00	.00
30-113-64-64-9-420-73180	Repair/Maint - Other Contracted	13,547.97	12,768.66	20,059.01	19,157.86	13,833.00	16,108.00	2,275.00
30-113-64-64-9-420-74900	Building Maintenance -City	37,289.34	39,550.26	38,710.24	23,025.68	38,000.00	38,000.00	.00
30-113-64-64-9-420-75001	Telecom/ Internet Services	5,011.25	4,245.92	2,995.67	1,779.49	6,000.00	5,400.00	(600.00)
30-113-64-64-9-420-75004	Utilities - Electric	83,609.47	79,614.73	87,308.31	55,141.07	90,000.00	94,500.00	4,500.00
30-113-64-64-9-420-75005	Utilities - Natural Gas	10,134.34	7,993.15	10,738.50	6,981.35	12,000.00	12,600.00	600.00





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G/L Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2022 Adopted Budget	2023 City Mgr/ Supt Recommended	Difference
Fund <b>30 - School General Fund</b>								
<b>EXPENSE</b>								
Locations <b>113 - Carver Elementary</b>								
Function <b>64 - Operation &amp; Maintenance</b>								
Sub-Function <b>64 - Operation &amp; Maintenance</b>								
Level <b>9 - District Wide</b>								
Program <b>420 - Building Services</b>								
30-113-64-64-9-420-75009	Utilities - Water and Sewer	10,934.14	10,005.68	12,214.60	7,606.27	15,000.00	15,750.00	750.00
30-113-64-64-9-420-76055	Machines, Equipment and Tools <\$5,000	1,142.65	3,500.00	3,568.37	2,521.04	1,500.00	1,500.00	.00
30-113-64-64-9-420-76110	Supplies - Operational	17,603.16	20,935.84	14,469.23	14,535.69	10,000.00	15,000.00	5,000.00
	<b>Program 420 - Building Services Totals</b>	<b>\$351,691.36</b>	<b>\$351,071.24</b>	<b>\$368,618.32</b>	<b>\$222,987.33</b>	<b>\$362,733.00</b>	<b>\$387,787.00</b>	<b>\$25,054.00</b>
Program <b>430 - Grounds Services</b>								
30-113-64-64-9-430-74910	Grounds Maintenance-City	22,142.83	8,674.37	9,799.29	10,105.85	18,000.00	18,000.00	.00
	<b>Program 430 - Grounds Services Totals</b>	<b>\$22,142.83</b>	<b>\$8,674.37</b>	<b>\$9,799.29</b>	<b>\$10,105.85</b>	<b>\$18,000.00</b>	<b>\$18,000.00</b>	<b>\$0.00</b>
	<b>Level 9 - District Wide Totals</b>	<b>\$373,834.19</b>	<b>\$359,745.61</b>	<b>\$378,417.61</b>	<b>\$233,093.18</b>	<b>\$380,733.00</b>	<b>\$405,787.00</b>	<b>\$25,054.00</b>
	<b>Sub-Function 64 - Operation &amp; Maintenance Totals</b>	<b>\$373,834.19</b>	<b>\$359,745.61</b>	<b>\$378,417.61</b>	<b>\$233,093.18</b>	<b>\$380,733.00</b>	<b>\$405,787.00</b>	<b>\$25,054.00</b>
	<b>Function 64 - Operation &amp; Maintenance Totals</b>	<b>\$373,834.19</b>	<b>\$359,745.61</b>	<b>\$378,417.61</b>	<b>\$233,093.18</b>	<b>\$380,733.00</b>	<b>\$405,787.00</b>	<b>\$25,054.00</b>
Function <b>68 - Technology</b>								
Sub-Function <b>10 - Classroom Instruction</b>								
Level <b>9 - District Wide</b>								
Program <b>800 - Technology</b>								
30-113-68-10-9-800-71139	Compensation-ITRT	15,864.45	16,395.75	16,452.30	10,161.63	17,090.00	19,156.00	2,066.00
30-113-68-10-9-800-71665	Bonus Payments To Teachers	.00	.00	387.00	.00	.00	.00	.00
30-113-68-10-9-800-72100	FICA	1,171.10	1,205.41	1,237.40	750.56	1,307.00	1,460.00	153.00
30-113-68-10-9-800-72210	VRS Pension Contribution	2,450.79	2,527.70	2,694.96	1,434.05	2,840.00	3,173.00	333.00
30-113-68-10-9-800-72300	Group Health and Dental Insurance	1,756.05	1,923.04	2,002.16	1,166.62	2,486.00	2,486.00	.00
30-113-68-10-9-800-72400	VRS Group Life Insurance	204.78	211.20	217.26	115.65	229.00	256.00	27.00
30-113-68-10-9-800-72750	VRS Retiree Health Care Credit	187.58	193.50	196.24	104.40	207.00	231.00	24.00
30-113-68-10-9-800-73175	Repair/Maint- Computer	3,388.88	3,205.50	1,596.33	1,524.90	3,200.00	3,200.00	.00
30-113-68-10-9-800-76305	ITRT	691.75	731.64	.00	.00	500.00	1,000.00	500.00



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G/L Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2022 Adopted Budget	2023 City Mgr/ Supt Recommended	Difference
Fund <b>30 - School General Fund</b>								
EXPENSE								
Locations <b>113 - Carver Elementary</b>								
Function <b>68 - Technology</b>								
Sub-Function <b>10 - Classroom Instruction</b>								
Level <b>9 - District Wide</b>								
Program <b>800 - Technology</b>								
30-113-68-10-9-800-76515	Software-Instructional	100.00	.00	4,638.50	3,170.00	250.00	3,175.00	2,925.00
30-113-68-10-9-800-76530	Computer Supplies	4,188.27	2,580.94	2,857.81	2,196.82	4,400.00	4,400.00	.00
30-113-68-10-9-800-76545	Technology Repair and Replace	.00	.00	.00	134,015.93	.00	.00	.00
30-113-68-10-9-800-78050	Technology Addl VPSA Eligible	26,501.10	20,400.00	20,257.48	1,808.56	20,600.00	20,600.00	.00
Program <b>800 - Technology</b> Totals		\$56,504.75	\$49,374.68	\$52,537.44	\$156,449.12	\$53,109.00	\$59,137.00	\$6,028.00
Level <b>9 - District Wide</b> Totals		\$56,504.75	\$49,374.68	\$52,537.44	\$156,449.12	\$53,109.00	\$59,137.00	\$6,028.00
Sub-Function <b>10 - Classroom Instruction</b> Totals		\$56,504.75	\$49,374.68	\$52,537.44	\$156,449.12	\$53,109.00	\$59,137.00	\$6,028.00
Function <b>68 - Technology</b> Totals		\$56,504.75	\$49,374.68	\$52,537.44	\$156,449.12	\$53,109.00	\$59,137.00	\$6,028.00
Locations <b>113 - Carver Elementary</b> Totals		\$3,699,543.73	\$3,757,392.23	\$3,862,967.71	\$2,409,607.48	\$3,889,145.00	\$4,251,759.00	\$362,614.00
Locations <b>114 - West Salem Elementary</b>								
Function <b>61 - Instruction</b>								
Sub-Function <b>10 - Classroom Instruction</b>								
Level <b>2 - Elementary</b>								
Program <b>110 - Regular Instruction</b>								
30-114-61-10-2-110-71120	Compensation-Instructional Salaries	1,494,609.75	1,602,170.36	1,527,401.03	929,207.35	1,533,071.00	1,712,361.00	179,290.00
30-114-61-10-2-110-71151	Compensation-Instructional Asst	95,568.80	98,703.64	104,327.83	64,404.14	104,868.00	117,410.00	12,542.00
30-114-61-10-2-110-71520	Compensation-Substitutes	38,937.69	32,307.29	32,215.87	36,146.38	28,000.00	43,000.00	15,000.00
30-114-61-10-2-110-71522	Compensation-REWIP Retirees	32,079.50	10,956.96	10,570.81	7,714.87	13,871.00	8,322.00	(5,549.00)
30-114-61-10-2-110-71650	Compensation-NBC Teacher Bonus	22,500.00	20,000.00	20,000.00	11,250.00	12,500.00	10,000.00	(2,500.00)
30-114-61-10-2-110-71665	Bonus Payments To Teachers	.00	.00	51,084.00	.00	.00	.00	.00
30-114-61-10-2-110-72100	FICA	119,786.93	125,274.97	123,013.12	74,926.96	129,462.00	144,669.00	15,207.00
30-114-61-10-2-110-72210	VRS Pension Contribution	228,045.70	240,885.70	238,343.32	121,085.80	272,225.00	304,108.00	31,883.00



# FY 23 Operating Budget for Presentation

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G/L Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2022 Adopted Budget	2023 City Mgr/ Supt Recommended	Difference
Fund 30 - School General Fund								
EXPENSE								
Locations 114 - West Salem Elementary								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 2 - Elementary								
Program 110 - Regular Instruction								
30-114-61-10-2-110-72220	VRS Hybrid Pension Contribution	19,901.60	23,289.10	30,963.83	21,733.80	.00	.00	.00
30-114-61-10-2-110-72300	Group Health and Dental Insurance	201,637.42	214,759.16	206,498.16	120,562.91	222,884.00	222,884.00	.00
30-114-61-10-2-110-72400	VRS Group Life Insurance	20,715.00	22,070.70	21,712.99	11,514.75	21,948.00	24,519.00	2,571.00
30-114-61-10-2-110-72510	Hybrid Disability Insurance	525.90	450.95	443.38	311.25	.00	.00	.00
30-114-61-10-2-110-72600	Unemployment Compensation	.00	.00	879.91	.00	.00	.00	.00
30-114-61-10-2-110-72700	Workers Compensation	8,569.00	8,724.00	9,363.00	.00	10,000.00	10,000.00	.00
30-114-61-10-2-110-72750	VRS Retiree Health Care Credit	18,975.60	20,217.40	19,606.54	10,397.75	19,819.00	22,140.00	2,321.00
30-114-61-10-2-110-72800	Termination Pay for Vac/Sick Leave	3,120.00	1,840.00	5,200.00	.00	.00	.00	.00
30-114-61-10-2-110-72850	OPEB ARC	8,076.00	8,076.00	7,892.94	.00	.00	.00	.00
30-114-61-10-2-110-73153	Repair & Maint - Music Dept	.00	21.95	.00	.00	.00	.00	.00
30-114-61-10-2-110-76010	Agenda Books	1,019.40	1,088.64	1,191.30	1,040.25	1,200.00	1,200.00	.00
30-114-61-10-2-110-76015	Allotment	20,646.89	16,538.52	23,219.69	10,080.35	20,819.00	19,119.00	(1,700.00)
30-114-61-10-2-110-76045	Furniture and Equip <\$5,000	3,030.57	1,853.66	9,479.44	2,009.87	2,453.00	4,459.00	2,006.00
30-114-61-10-2-110-76085	School Improvement	.00	193.16	100.00	241.90	150.00	50.00	(100.00)
30-114-61-10-2-110-76135	Art Supplies and Equipment <\$5,000	515.37	545.35	500.00	1,042.00	1,000.00	1,000.00	.00
30-114-61-10-2-110-76325	Library Books and Supplies	12.73	.00	99.98	22.84	.00	.00	.00
30-114-61-10-2-110-76350	Music	199.27	175.47	172.76	.00	200.00	200.00	.00
30-114-61-10-2-110-76360	Physical Education	.00	498.00	12.00	284.14	200.00	200.00	.00



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Budget Year 2023

G/L Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2022 Adopted Budget	2023 City Mgr/ Supt Recommended	Difference
Fund 30 - School General Fund								
EXPENSE								
Locations 114 - West Salem Elementary								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 2 - Elementary								
Program 110 - Regular Instruction								
30-114-61-10-2-110-76365	Reading	1,714.00	8,128.17	361.17	469.28	474.00	1,730.00	1,256.00
30-114-61-10-2-110-76485	Supplies - Kindergarten	1,011.81	965.94	1,132.61	241.56	1,195.00	1,195.00	.00
30-114-61-10-2-110-76490	Supplies - First Grade	586.15	591.16	399.59	943.01	882.00	1,037.00	155.00
30-114-61-10-2-110-76495	Supplies - Second Grade	524.22	524.72	334.79	547.72	1,141.00	1,128.00	(13.00)
30-114-61-10-2-110-76500	Supplies - Third Grade	695.60	495.83	271.91	883.00	883.00	1,010.00	127.00
30-114-61-10-2-110-76505	Supplies - Fourth Grade	996.00	804.08	814.84	1,008.47	1,081.00	746.00	(335.00)
30-114-61-10-2-110-76510	Supplies - Fifth Grade	888.24	903.31	619.41	640.87	807.00	769.00	(38.00)
Program 110 - Regular Instruction Totals		\$2,344,889.14	\$2,463,054.19	\$2,448,226.22	\$1,428,711.22	\$2,401,133.00	\$2,653,256.00	\$252,123.00
Program 120 - Special Education								
30-114-61-10-2-120-71120	Compensation-Instructional Salaries	158,658.39	166,580.15	142,712.70	96,539.43	140,278.00	181,373.00	41,095.00
30-114-61-10-2-120-71151	Compensation-Instructional Asst	28,900.61	25,578.99	28,838.67	19,313.31	27,594.00	35,722.00	8,128.00
30-114-61-10-2-120-71520	Compensation-Substitutes	171.95	69.10	3,146.57	281.75	.00	.00	.00
30-114-61-10-2-120-71650	Compensation-NBC Teacher Bonus	7,500.00	5,000.00	5,000.00	3,750.00	.00	.00	.00
30-114-61-10-2-120-71665	Bonus Payments To Teachers	.00	.00	6,966.00	.00	.00	.00	.00
30-114-61-10-2-120-72100	FICA	13,708.16	14,352.25	13,561.74	8,842.52	12,842.00	16,608.00	3,766.00
30-114-61-10-2-120-72210	VRS Pension Contribution	18,816.90	18,809.67	14,316.23	10,176.50	27,900.00	36,081.00	8,181.00
30-114-61-10-2-120-72220	VRS Hybrid Pension Contribution	10,638.26	10,969.40	14,030.14	7,005.00	.00	.00	.00
30-114-61-10-2-120-72300	Group Health and Dental Insurance	38,011.06	28,872.40	25,794.18	11,035.48	25,746.00	25,746.00	.00
30-114-61-10-2-120-72400	VRS Group Life Insurance	2,460.80	2,487.78	2,285.43	1,385.25	2,249.00	2,909.00	660.00



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G/L Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2022 Adopted Budget	2023 City Mgr/ Supt Recommended	Difference
<b>Fund 30 - School General Fund</b>								
<b>EXPENSE</b>								
Locations <b>114 - West Salem Elementary</b>								
Function <b>61 - Instruction</b>								
Sub-Function <b>10 - Classroom Instruction</b>								
Level <b>2 - Elementary</b>								
Program <b>120 - Special Education</b>								
30-114-61-10-2-120-72510	Hybrid Disability Insurance	.00	69.05	200.93	100.35	.00	.00	.00
30-114-61-10-2-120-72750	VRS Retiree Health Care Credit	2,254.30	2,279.00	2,063.74	1,250.80	2,031.00	2,627.00	596.00
30-114-61-10-2-120-76390	Sp Ed LD	234.29	531.83	633.06	630.04	633.00	633.00	.00
30-114-61-10-2-120-76410	Sp Ed ID	546.23	325.79	161.26	511.95	628.00	628.00	.00
30-114-61-10-2-120-76415	Sp Ed BD	.00	103.60	.00	.00	.00	.00	.00
30-114-61-10-2-120-76438	Supplies - EL	.00	.00	.00	.00	.00	25.00	25.00
Program <b>120 - Special Education Totals</b>		\$281,900.95	\$276,029.01	\$259,710.65	\$160,822.38	\$239,901.00	\$302,352.00	\$62,451.00
Level <b>2 - Elementary Totals</b>		\$2,626,790.09	\$2,739,083.20	\$2,707,936.87	\$1,589,533.60	\$2,641,034.00	\$2,955,608.00	\$314,574.00
Sub-Function <b>10 - Classroom Instruction Totals</b>		\$2,626,790.09	\$2,739,083.20	\$2,707,936.87	\$1,589,533.60	\$2,641,034.00	\$2,955,608.00	\$314,574.00
Sub-Function <b>21 - Student Guidance</b>								
Level <b>2 - Elementary</b>								
Program <b>110 - Regular Instruction</b>								
30-114-61-21-2-110-71124	Compensation-Guidance Counselors	47,005.80	36,785.18	48,492.47	38,049.91	64,532.00	73,925.00	9,393.00
30-114-61-21-2-110-71665	Bonus Payments To Teachers	.00	.00	1,470.60	.00	.00	.00	.00
30-114-61-21-2-110-72100	FICA	3,528.39	2,773.68	3,803.44	2,819.74	4,937.00	5,655.00	718.00
30-114-61-21-2-110-72210	VRS Pension Contribution	7,260.60	7,564.47	8,067.76	5,850.65	10,725.00	12,286.00	1,561.00
30-114-61-21-2-110-72300	Group Health and Dental Insurance	5,298.10	1,681.12	.00	1,025.14	8,582.00	8,582.00	.00
30-114-61-21-2-110-72400	VRS Group Life Insurance	606.84	631.94	650.49	471.75	865.00	991.00	126.00
30-114-61-21-2-110-72750	VRS Retiree Health Care Credit	555.71	578.93	587.39	425.95	781.00	894.00	113.00
30-114-61-21-2-110-76285	Guidance	85.18	.00	41.46	46.75	150.00	25.00	(125.00)
Program <b>110 - Regular Instruction Totals</b>		\$64,340.62	\$50,015.32	\$63,113.61	\$48,689.89	\$90,572.00	\$102,358.00	\$11,786.00



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G/L Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2022 Adopted Budget	2023 City Mgr/ Supt Recommended	Difference
Fund <b>30 - School General Fund</b>								
<b>EXPENSE</b>								
Locations <b>114 - West Salem Elementary</b>								
Function <b>61 - Instruction</b>								
Sub-Function <b>21 - Student Guidance</b>								
Level <b>2 - Elementary</b>								
Program <b>120 - Special Education</b>								
30-114-61-21-2-120-71124	Compensation-Guidance Counselors	2,525.53	1,936.06	2,552.24	.00	.00	.00	.00
30-114-61-21-2-120-71665	Bonus Payments To Teachers	.00	.00	77.40	.00	.00	.00	.00
30-114-61-21-2-120-72100	FICA	189.93	145.99	200.18	.00	.00	.00	.00
30-114-61-21-2-120-72210	VRS Pension Contribution	459.60	398.13	424.62	.00	.00	.00	.00
30-114-61-21-2-120-72300	Group Health and Dental Insurance	298.78	88.48	.00	.00	.00	.00	.00
30-114-61-21-2-120-72400	VRS Group Life Insurance	38.16	33.26	34.24	.00	.00	.00	.00
30-114-61-21-2-120-72750	VRS Retiree Health Care Credit	35.09	30.47	30.92	.00	.00	.00	.00
30-114-61-21-2-120-76285	Guidance	4.48	.00	2.18	.00	.00	.00	.00
	Program <b>120 - Special Education Totals</b>	<u>\$3,551.57</u>	<u>\$2,632.39</u>	<u>\$3,321.78</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
	Level <b>2 - Elementary Totals</b>	<u>\$67,892.19</u>	<u>\$52,647.71</u>	<u>\$66,435.39</u>	<u>\$48,689.89</u>	<u>\$90,572.00</u>	<u>\$102,358.00</u>	<u>\$11,786.00</u>
	Sub-Function <b>21 - Student Guidance Totals</b>	<u>\$67,892.19</u>	<u>\$52,647.71</u>	<u>\$66,435.39</u>	<u>\$48,689.89</u>	<u>\$90,572.00</u>	<u>\$102,358.00</u>	<u>\$11,786.00</u>
Sub-Function <b>32 - Instr. Sup. - Media Services</b>								
Level <b>2 - Elementary</b>								
Program <b>110 - Regular Instruction</b>								
30-114-61-32-2-110-71122	Compensation-Librarians	66,925.32	68,177.19	46,978.46	29,034.37	47,534.00	53,029.00	5,495.00
30-114-61-32-2-110-71650	Compensation-NBC Teacher Bonus	5,000.00	5,000.00	.00	.00	.00	.00	.00
30-114-61-32-2-110-71665	Bonus Payments To Teachers	.00	.00	1,548.00	.00	.00	.00	.00
30-114-61-32-2-110-72100	FICA	5,021.59	5,308.95	3,715.88	2,223.46	3,583.00	4,057.00	474.00
30-114-61-32-2-110-72210	VRS Pension Contribution	10,342.20	10,518.00	7,812.73	4,137.70	7,783.00	8,813.00	1,030.00
30-114-61-32-2-110-72300	Group Health and Dental Insurance	7,748.80	7,623.60	.00	.00	8,582.00	8,582.00	.00
30-114-61-32-2-110-72400	VRS Group Life Insurance	864.00	878.70	629.87	333.60	628.00	711.00	83.00



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G/L Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2022 Adopted Budget	2023 City Mgr/ Supt Recommended	Difference
Fund <b>30 - School General Fund</b>								
<b>EXPENSE</b>								
Locations <b>114 - West Salem Elementary</b>								
Function <b>61 - Instruction</b>								
Sub-Function <b>32 - Instr. Sup. - Media Services</b>								
Level <b>2 - Elementary</b>								
Program <b>110 - Regular Instruction</b>								
30-114-61-32-2-110-72750	VRS Retiree Health Care Credit	791.50	804.90	568.83	301.25	567.00	642.00	75.00
30-114-61-32-2-110-72800	Termination Pay for Vac/Sick Leave	.00	2,780.00	.00	.00	.00	.00	.00
30-114-61-32-2-110-73130	Repair/Maint - Audio/Visual	476.95	567.78	832.98	419.95	550.00	550.00	.00
30-114-61-32-2-110-76155	Audio Visual Media	529.76	541.98	231.64	89.72	500.00	500.00	.00
30-114-61-32-2-110-76325	Library Books and Supplies	3,454.83	3,407.31	3,884.56	3,541.02	3,898.00	3,898.00	.00
30-114-61-32-2-110-76330	Library Reference Materials	1,832.52	1,768.75	2,013.39	1,185.67	940.00	940.00	.00
30-114-61-32-2-110-76355	Periodicals	613.93	422.35	407.91	293.60	800.00	800.00	.00
Program <b>110 - Regular Instruction</b> Totals		\$103,601.40	\$107,799.51	\$68,624.25	\$41,560.34	\$75,365.00	\$82,522.00	\$7,157.00
Level <b>2 - Elementary</b> Totals		\$103,601.40	\$107,799.51	\$68,624.25	\$41,560.34	\$75,365.00	\$82,522.00	\$7,157.00
Sub-Function <b>32 - Instr. Sup. - Media Services</b> Totals		\$103,601.40	\$107,799.51	\$68,624.25	\$41,560.34	\$75,365.00	\$82,522.00	\$7,157.00
Sub-Function <b>41 - Admin. Principals Office</b>								
Level <b>2 - Elementary</b>								
Program <b>110 - Regular Instruction</b>								
30-114-61-41-2-110-71126	Compensation-Principals	101,235.00	45,421.56	98,397.51	60,699.31	98,163.00	109,259.00	11,096.00
30-114-61-41-2-110-71127	Compensation-Asst Principals	70,177.00	81,702.48	48,653.98	37,710.10	60,051.00	69,535.00	9,484.00
30-114-61-41-2-110-71150	Compensation-Clerical	34,607.57	35,436.28	36,751.37	24,280.67	35,582.00	43,589.00	8,007.00
30-114-61-41-2-110-71200	Compensation-OT	193.04	513.15	406.97	194.57	2,000.00	2,000.00	.00
30-114-61-41-2-110-71520	Compensation-Substitutes	680.52	.00	2,267.92	442.08	.00	.00	.00
30-114-61-41-2-110-71522	Compensation-REWIP Retirees	.00	42,168.56	4,125.44	.00	.00	.00	.00
30-114-61-41-2-110-71665	Bonus Payments To Teachers	.00	.00	4,644.00	.00	.00	.00	.00



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Budget Year 2023

G/L Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2022 Adopted Budget	2023 City Mgr/ Supt Recommended	Difference
Fund 30 - School General Fund								
EXPENSE								
Locations 114 - West Salem Elementary								
Function 61 - Instruction								
Sub-Function 41 - Admin. Principals Office								
Level 2 - Elementary								
Program 110 - Regular Instruction								
30-114-61-41-2-110-72100	FICA	14,416.35	14,628.48	13,511.75	8,540.50	14,978.00	17,165.00	2,187.00
30-114-61-41-2-110-72210	VRS Pension Contribution	32,091.98	23,503.66	32,401.15	19,536.91	32,209.00	36,960.00	4,751.00
30-114-61-41-2-110-72300	Group Health and Dental Insurance	23,462.46	23,861.80	23,395.92	15,711.55	25,746.00	25,746.00	.00
30-114-61-41-2-110-72400	VRS Group Life Insurance	2,681.14	1,963.58	2,612.39	1,575.22	2,597.00	2,980.00	383.00
30-114-61-41-2-110-72750	VRS Retiree Health Care Credit	2,455.94	1,798.76	2,358.95	1,422.36	2,345.00	2,691.00	346.00
30-114-61-41-2-110-72800	Termination Pay for Vac/Sick Leave	.00	12,644.84	.00	.00	.00	.00	.00
30-114-61-41-2-110-73180	Repair/Maint - Other Contracted	9,728.28	14,511.66	11,901.00	5,358.75	12,000.00	12,000.00	.00
30-114-61-41-2-110-75521	Travel-Principals	748.40	382.83	.00	.00	1,000.00	50.00	(950.00)
30-114-61-41-2-110-75803	Dues-Accreditation	328.00	89.00	178.00	89.00	350.00	342.00	(8.00)
Program 110 - Regular Instruction Totals		\$292,805.68	\$298,626.64	\$281,606.35	\$175,561.02	\$287,021.00	\$322,317.00	\$35,296.00
Level 2 - Elementary Totals		\$292,805.68	\$298,626.64	\$281,606.35	\$175,561.02	\$287,021.00	\$322,317.00	\$35,296.00
Sub-Function 41 - Admin. Principals Office Totals		\$292,805.68	\$298,626.64	\$281,606.35	\$175,561.02	\$287,021.00	\$322,317.00	\$35,296.00
Function 61 - Instruction Totals		\$3,091,089.36	\$3,198,157.06	\$3,124,602.86	\$1,855,344.85	\$3,093,992.00	\$3,462,805.00	\$368,813.00
Function 62 - Administration, Attend. & Health								
Sub-Function 62 - Admin, Attend. & Health								
Level 9 - District Wide								
Program 222 - Health Services								
30-114-62-9-222-76100	Supplies - Nursing	440.68	320.69	301.44	326.40	349.00	349.00	.00
Program 222 - Health Services Totals		\$440.68	\$320.69	\$301.44	\$326.40	\$349.00	\$349.00	\$0.00
Level 9 - District Wide Totals		\$440.68	\$320.69	\$301.44	\$326.40	\$349.00	\$349.00	\$0.00
Sub-Function 62 - Admin, Attend. & Health Totals		\$440.68	\$320.69	\$301.44	\$326.40	\$349.00	\$349.00	\$0.00
Function 62 - Administration, Attend. & Health Totals		\$440.68	\$320.69	\$301.44	\$326.40	\$349.00	\$349.00	\$0.00





# FY 23 Operating Budget for Presentation

Budget Year 2023

G/L Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2022 Adopted Budget	2023 City Mgr/ Supt Recommended	Difference
Fund 30 - School General Fund								
EXPENSE								
Locations 114 - West Salem Elementary								
Function 64 - Operation & Maintenance								
Sub-Function 64 - Operation & Maintenance								
Level 9 - District Wide								
Program 420 - Building Services								
30-114-64-64-9-420-71190	Compensation-Custodians	94,530.88	92,277.70	86,330.75	56,827.79	114,744.00	107,925.00	(6,819.00)
30-114-64-64-9-420-71200	Compensation-OT	4,488.01	8,290.42	5,818.99	5,529.32	8,500.00	8,500.00	.00
30-114-64-64-9-420-71520	Compensation-Substitutes	1,904.28	3,527.08	.00	.00	2,500.00	2,500.00	.00
30-114-64-64-9-420-71665	Bonus Payments To Teachers	.00	.00	4,644.00	.00	.00	.00	.00
30-114-64-64-9-420-72100	FICA	7,248.20	7,391.09	6,781.11	4,435.66	9,619.00	9,098.00	(521.00)
30-114-64-64-9-420-72210	VRS Pension Contribution	7,264.32	7,483.20	7,113.45	4,386.34	7,728.00	7,884.00	156.00
30-114-64-64-9-420-72220	VRS Hybrid Pension Contribution	.00	79.63	.00	.00	.00	.00	.00
30-114-64-64-9-420-72300	Group Health and Dental Insurance	20,191.44	20,966.88	22,113.24	12,951.52	24,070.00	24,070.00	.00
30-114-64-64-9-420-72400	VRS Group Life Insurance	1,110.48	1,172.10	1,172.67	723.03	1,538.00	1,446.00	(92.00)
30-114-64-64-9-420-72700	Workers Compensation	690.00	703.00	754.00	.00	1,000.00	1,000.00	.00
30-114-64-64-9-420-72750	VRS Retiree Health Care Credit	710.64	744.74	783.90	627.27	969.00	1,238.00	269.00
30-114-64-64-9-420-72850	OPEB ARC	655.00	655.00	921.80	.00	.00	.00	.00
30-114-64-64-9-420-73180	Repair/Maint - Other Contracted	21,410.87	17,837.41	9,244.47	15,313.94	12,833.00	15,108.00	2,275.00
30-114-64-64-9-420-74900	Building Maintenance -City	60,797.94	33,558.23	32,755.41	22,905.76	42,000.00	42,000.00	.00
30-114-64-64-9-420-75001	Telecom/ Internet Services	5,226.10	4,645.70	3,401.20	2,040.34	6,000.00	5,400.00	(600.00)
30-114-64-64-9-420-75004	Utilities - Electric	63,762.12	56,281.68	51,357.81	36,118.60	66,000.00	69,300.00	3,300.00
30-114-64-64-9-420-75005	Utilities - Natural Gas	11,538.57	7,962.65	11,225.52	7,621.70	12,500.00	13,125.00	625.00
30-114-64-64-9-420-75009	Utilities - Water and Sewer	22,592.98	9,784.64	7,096.79	5,438.90	12,000.00	12,000.00	.00



# FY 23 Operating Budget for Presentation

Budget Year 2023

G/L Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2022 Adopted Budget	2023 City Mgr/ Supt Recommended	Difference
Fund <b>30 - School General Fund</b>								
<b>EXPENSE</b>								
Locations <b>114 - West Salem Elementary</b>								
Function <b>64 - Operation &amp; Maintenance</b>								
Sub-Function <b>64 - Operation &amp; Maintenance</b>								
Level <b>9 - District Wide</b>								
Program <b>420 - Building Services</b>								
30-114-64-64-9-420-76055	Machines, Equipment and Tools <\$5,000	824.34	2,360.91	743.52	144.97	1,500.00	1,500.00	.00
30-114-64-64-9-420-76110	Supplies - Operational	7,971.08	22,257.10	16,093.50	11,162.78	10,000.00	15,000.00	5,000.00
	Program <b>420 - Building Services</b> Totals	<b>\$332,917.25</b>	<b>\$297,979.16</b>	<b>\$268,352.13</b>	<b>\$186,227.92</b>	<b>\$333,501.00</b>	<b>\$337,094.00</b>	<b>\$3,593.00</b>
Program <b>430 - Grounds Services</b>								
30-114-64-64-9-430-74910	Grounds Maintenance-City	16,441.77	17,846.78	11,283.85	9,614.20	14,000.00	14,000.00	.00
	Program <b>430 - Grounds Services</b> Totals	<b>\$16,441.77</b>	<b>\$17,846.78</b>	<b>\$11,283.85</b>	<b>\$9,614.20</b>	<b>\$14,000.00</b>	<b>\$14,000.00</b>	<b>\$0.00</b>
	Level <b>9 - District Wide</b> Totals	<b>\$349,359.02</b>	<b>\$315,825.94</b>	<b>\$279,635.98</b>	<b>\$195,842.12</b>	<b>\$347,501.00</b>	<b>\$351,094.00</b>	<b>\$3,593.00</b>
	Sub-Function <b>64 - Operation &amp; Maintenance</b> Totals	<b>\$349,359.02</b>	<b>\$315,825.94</b>	<b>\$279,635.98</b>	<b>\$195,842.12</b>	<b>\$347,501.00</b>	<b>\$351,094.00</b>	<b>\$3,593.00</b>
	Function <b>64 - Operation &amp; Maintenance</b> Totals	<b>\$349,359.02</b>	<b>\$315,825.94</b>	<b>\$279,635.98</b>	<b>\$195,842.12</b>	<b>\$347,501.00</b>	<b>\$351,094.00</b>	<b>\$3,593.00</b>
Function <b>68 - Technology</b>								
Sub-Function <b>10 - Classroom Instruction</b>								
Level <b>9 - District Wide</b>								
Program <b>800 - Technology</b>								
30-114-68-10-9-800-71139	Compensation-ITRT	15,864.45	16,395.75	16,452.30	10,161.63	16,121.00	18,120.00	1,999.00
30-114-68-10-9-800-71665	Bonus Payments To Teachers	.00	.00	387.00	.00	.00	.00	.00
30-114-68-10-9-800-72100	FICA	1,171.13	1,205.41	1,237.39	750.56	1,233.00	1,386.00	153.00
30-114-68-10-9-800-72210	VRS Pension Contribution	2,450.80	2,527.70	2,694.96	1,434.05	2,679.00	3,012.00	333.00
30-114-68-10-9-800-72300	Group Health and Dental Insurance	1,756.07	1,923.04	2,002.16	1,166.62	2,486.00	2,486.00	.00
30-114-68-10-9-800-72400	VRS Group Life Insurance	204.80	211.20	217.26	115.65	216.00	243.00	27.00
30-114-68-10-9-800-72750	VRS Retiree Health Care Credit	187.60	193.50	196.24	104.40	195.00	219.00	24.00
30-114-68-10-9-800-73175	Repair/Maint- Computer	2,852.92	2,094.15	3,904.63	24.33	3,000.00	3,000.00	.00
30-114-68-10-9-800-76305	ITRT	444.48	366.75	423.72	86.78	450.00	1,075.00	625.00
30-114-68-10-9-800-76515	Software-Instructional	2,613.74	4,134.30	3,531.07	4,224.47	4,850.00	4,225.00	(625.00)



# FY 23 Operating Budget for Presentation

Budget Year 2023

G/L Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2022 Adopted Budget	2023 City Mgr/ Supt Recommended	Difference
Fund <b>30 - School General Fund</b>								
EXPENSE								
Locations <b>114 - West Salem Elementary</b>								
Function <b>68 - Technology</b>								
Sub-Function <b>10 - Classroom Instruction</b>								
Level <b>9 - District Wide</b>								
Program <b>800 - Technology</b>								
30-114-68-10-9-800-76530	Computer Supplies	4,476.93	3,491.14	4,418.20	2,983.54	4,485.00	4,485.00	.00
30-114-68-10-9-800-76545	Technology Repair and Replace	.00	.00	.00	112,715.94	.00	.00	.00
30-114-68-10-9-800-78050	Technology Addl VPSA Eligible	20,317.51	20,400.00	20,104.12	1,030.04	20,600.00	20,600.00	.00
Program <b>800 - Technology</b> Totals		\$52,340.43	\$52,942.94	\$55,569.05	\$134,798.01	\$56,315.00	\$58,851.00	\$2,536.00
Level <b>9 - District Wide</b> Totals		\$52,340.43	\$52,942.94	\$55,569.05	\$134,798.01	\$56,315.00	\$58,851.00	\$2,536.00
Sub-Function <b>10 - Classroom Instruction</b> Totals		\$52,340.43	\$52,942.94	\$55,569.05	\$134,798.01	\$56,315.00	\$58,851.00	\$2,536.00
Function <b>68 - Technology</b> Totals		\$52,340.43	\$52,942.94	\$55,569.05	\$134,798.01	\$56,315.00	\$58,851.00	\$2,536.00
Locations <b>114 - West Salem Elementary</b> Totals		\$3,493,229.49	\$3,567,246.63	\$3,460,109.33	\$2,186,311.38	\$3,498,157.00	\$3,873,099.00	\$374,942.00
Locations <b>115 - South Salem Elementary</b>								
Function <b>61 - Instruction</b>								
Sub-Function <b>10 - Classroom Instruction</b>								
Level <b>2 - Elementary</b>								
Program <b>110 - Regular Instruction</b>								
30-115-61-10-2-110-71120	Compensation-Instructional Salaries	1,264,022.29	1,300,293.39	1,281,239.98	729,929.36	1,339,030.00	1,354,970.00	15,940.00
30-115-61-10-2-110-71151	Compensation-Instructional Asst	84,015.28	72,715.49	72,335.88	48,980.63	73,728.00	93,469.00	19,741.00
30-115-61-10-2-110-71520	Compensation-Substitutes	60,731.68	56,883.73	42,227.70	36,974.60	50,000.00	55,000.00	5,000.00
30-115-61-10-2-110-71522	Compensation-REWIP Retirees	30,251.11	23,575.37	14,616.97	.00	13,466.00	15,671.00	2,205.00
30-115-61-10-2-110-71650	Compensation-NBC Teacher Bonus	10,000.00	5,000.00	5,000.00	.00	5,000.00	2,500.00	(2,500.00)
30-115-61-10-2-110-71665	Bonus Payments To Teachers	.00	.00	44,892.00	.00	.00	.00	.00
30-115-61-10-2-110-72100	FICA	101,950.70	101,221.01	101,097.86	57,345.40	107,978.00	116,403.00	8,425.00
30-115-61-10-2-110-72210	VRS Pension Contribution	192,506.77	196,580.30	203,235.43	100,940.38	223,208.00	240,731.00	17,523.00
30-115-61-10-2-110-72220	VRS Hybrid Pension Contribution	21,511.06	20,584.56	21,600.89	11,897.85	.00	.00	.00



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Budget Year 2023

G/L Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2022 Adopted Budget	2023 City Mgr/ Supt Recommended	Difference
Fund <b>30 - School General Fund</b>								
<b>EXPENSE</b>								
Locations <b>115 - South Salem Elementary</b>								
Function <b>61 - Instruction</b>								
Sub-Function <b>10 - Classroom Instruction</b>								
Level <b>2 - Elementary</b>								
Program <b>110 - Regular Instruction</b>								
30-115-61-10-2-110-72300	Group Health and Dental Insurance	192,472.88	194,854.30	189,954.62	98,160.25	188,955.00	188,955.00	.00
30-115-61-10-2-110-72400	VRS Group Life Insurance	17,950.36	18,143.40	18,127.56	9,097.58	17,996.00	19,409.00	1,413.00
30-115-61-10-2-110-72510	Hybrid Disability Insurance	350.81	331.33	309.37	170.40	.00	.00	.00
30-115-61-10-2-110-72600	Unemployment Compensation	.00	.00	1,219.16	86.19	.00	.00	.00
30-115-61-10-2-110-72700	Workers Compensation	8,339.00	8,490.00	9,112.00	.00	10,000.00	10,000.00	.00
30-115-61-10-2-110-72750	VRS Retiree Health Care Credit	16,378.99	16,619.80	16,369.13	8,214.95	16,250.00	17,526.00	1,276.00
30-115-61-10-2-110-72850	OPEB ARC	8,076.00	8,076.00	7,892.94	.00	.00	.00	.00
30-115-61-10-2-110-73153	Repair & Maint - Music Dept	449.15	444.90	450.32	467.49	450.00	450.00	.00
30-115-61-10-2-110-73154	Repair & Maint - PE Equipment	161.80	164.00	120.80	163.98	164.00	164.00	.00
30-115-61-10-2-110-76010	Agenda Books	1,103.90	1,200.00	.00	.00	1,240.00	1,240.00	.00
30-115-61-10-2-110-76015	Allotment	21,011.72	20,868.25	14,382.42	16,124.80	18,952.00	17,775.00	(1,177.00)
30-115-61-10-2-110-76045	Furniture and Equip <\$5,000	747.35	1,749.82	539.89	499.96	500.00	500.00	.00
30-115-61-10-2-110-76085	School Improvement	100.00	109.67	426.73	59.47	100.00	100.00	.00
30-115-61-10-2-110-76135	Art Supplies and Equipment <\$5,000	1,244.48	1,244.09	440.40	122.08	1,000.00	1,000.00	.00
30-115-61-10-2-110-76195	Career Education	97.41	.00	.00	.00	.00	.00	.00
30-115-61-10-2-110-76350	Music	455.22	459.55	455.81	434.13	450.00	450.00	.00
30-115-61-10-2-110-76360	Physical Education	720.01	723.60	530.81	720.37	720.00	720.00	.00
30-115-61-10-2-110-76365	Reading	513.11	836.79	9,932.82	2,615.44	610.00	610.00	.00



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Budget Year 2023

G/L Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2022 Adopted Budget	2023 City Mgr/ Supt Recommended	Difference
Fund <b>30 - School General Fund</b>								
<b>EXPENSE</b>								
Locations <b>115 - South Salem Elementary</b>								
Function <b>61 - Instruction</b>								
Sub-Function <b>10 - Classroom Instruction</b>								
Level <b>2 - Elementary</b>								
Program <b>110 - Regular Instruction</b>								
30-115-61-10-2-110-76485	Supplies - Kindergarten	1,040.36	1,037.96	751.62	49.47	670.00	670.00	.00
30-115-61-10-2-110-76490	Supplies - First Grade	799.39	775.30	621.88	907.98	1,000.00	1,000.00	.00
30-115-61-10-2-110-76495	Supplies - Second Grade	880.00	880.03	541.53	886.92	900.00	900.00	.00
30-115-61-10-2-110-76500	Supplies - Third Grade	701.83	719.94	564.35	830.06	850.00	850.00	.00
30-115-61-10-2-110-76505	Supplies - Fourth Grade	700.54	692.00	939.49	953.84	975.00	975.00	.00
30-115-61-10-2-110-76510	Supplies - Fifth Grade	799.99	792.81	547.41	683.21	931.00	931.00	.00
	<b>Program 110 - Regular Instruction Totals</b>	<b>\$2,040,083.19</b>	<b>\$2,056,067.39</b>	<b>\$2,060,477.77</b>	<b>\$1,127,316.79</b>	<b>\$2,075,123.00</b>	<b>\$2,142,969.00</b>	<b>\$67,846.00</b>
Program <b>120 - Special Education</b>								
30-115-61-10-2-120-71120	Compensation-Instructional Salaries	176,294.87	176,651.59	188,088.50	128,021.32	233,850.00	234,694.00	844.00
30-115-61-10-2-120-71151	Compensation-Instructional Asst	16,807.56	17,313.88	.00	.00	17,300.00	17,300.00	.00
30-115-61-10-2-120-71520	Compensation-Substitutes	3,494.10	1,990.57	1,312.14	2,269.42	.00	.00	.00
30-115-61-10-2-120-71665	Bonus Payments To Teachers	.00	.00	5,418.00	.00	.00	.00	.00
30-115-61-10-2-120-72100	FICA	14,137.83	14,578.96	14,533.26	9,763.46	19,213.00	19,278.00	65.00
30-115-61-10-2-120-72210	VRS Pension Contribution	23,131.40	19,207.30	21,593.89	9,782.85	41,741.00	41,881.00	140.00
30-115-61-10-2-120-72220	VRS Hybrid Pension Contribution	7,486.70	11,189.00	9,475.36	8,791.50	.00	.00	.00
30-115-61-10-2-120-72300	Group Health and Dental Insurance	24,333.52	23,729.56	16,769.15	13,030.00	34,118.00	34,118.00	.00
30-115-61-10-2-120-72400	VRS Group Life Insurance	2,558.10	2,539.50	2,505.03	1,497.55	3,365.00	3,377.00	12.00
30-115-61-10-2-120-72510	Hybrid Disability Insurance	90.23	199.98	135.69	125.90	.00	.00	.00
30-115-61-10-2-120-72750	VRS Retiree Health Care Credit	2,343.30	2,326.20	2,261.99	1,352.30	3,039.00	3,049.00	10.00



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Budget Year 2023

G/L Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2022 Adopted Budget	2023 City Mgr/ Supt Recommended	Difference
Fund <b>30 - School General Fund</b>								
<b>EXPENSE</b>								
Locations <b>115 - South Salem Elementary</b>								
Function <b>61 - Instruction</b>								
Sub-Function <b>10 - Classroom Instruction</b>								
Level <b>2 - Elementary</b>								
Program <b>120 - Special Education</b>								
30-115-61-10-2-120-72800	Termination Pay for Vac/Sick Leave	.00	5,460.00	.00	.00	.00	.00	.00
30-115-61-10-2-120-76390	Sp Ed LD	424.84	541.08	.00	203.32	625.00	625.00	.00
30-115-61-10-2-120-76392	Sp Ed CC	1,023.09	1,041.39	902.68	1,518.21	1,500.00	1,360.00	(140.00)
30-115-61-10-2-120-76415	Sp Ed BD	288.70	.00	.00	.00	.00	.00	.00
30-115-61-10-2-120-76438	Supplies - EL	.00	.00	.00	.00	.00	140.00	140.00
	<b>Program 120 - Special Education Totals</b>	<b>\$272,414.24</b>	<b>\$276,769.01</b>	<b>\$262,995.69</b>	<b>\$176,355.83</b>	<b>\$354,751.00</b>	<b>\$355,822.00</b>	<b>\$1,071.00</b>
	<b>Level 2 - Elementary Totals</b>	<b>\$2,312,497.43</b>	<b>\$2,332,836.40</b>	<b>\$2,323,473.46</b>	<b>\$1,303,672.62</b>	<b>\$2,429,874.00</b>	<b>\$2,498,791.00</b>	<b>\$68,917.00</b>
	<b>Sub-Function 10 - Classroom Instruction Totals</b>	<b>\$2,312,497.43</b>	<b>\$2,332,836.40</b>	<b>\$2,323,473.46</b>	<b>\$1,303,672.62</b>	<b>\$2,429,874.00</b>	<b>\$2,498,791.00</b>	<b>\$68,917.00</b>
Sub-Function <b>21 - Student Guidance</b>								
Level <b>2 - Elementary</b>								
Program <b>110 - Regular Instruction</b>								
30-115-61-21-2-110-71124	Compensation-Guidance Counselors	56,956.81	58,729.95	59,019.22	44,809.40	75,571.00	87,881.00	12,310.00
30-115-61-21-2-110-71665	Bonus Payments To Teachers	.00	.00	1,470.60	.00	.00	.00	.00
30-115-61-21-2-110-72100	FICA	4,259.96	4,445.42	4,577.19	3,332.47	5,781.00	6,723.00	942.00
30-115-61-21-2-110-72210	VRS Pension Contribution	8,849.37	9,208.83	9,818.65	6,828.45	12,560.00	14,606.00	2,046.00
30-115-61-21-2-110-72300	Group Health and Dental Insurance	8,894.85	9,527.21	10,129.75	7,162.65	3,529.00	3,529.00	.00
30-115-61-21-2-110-72400	VRS Group Life Insurance	739.59	769.41	791.63	550.60	1,013.00	1,178.00	165.00
30-115-61-21-2-110-72750	VRS Retiree Health Care Credit	677.37	704.80	714.82	497.15	914.00	1,063.00	149.00
30-115-61-21-2-110-76195	Career Education	26.97	110.49	.00	133.71	135.00	135.00	.00
30-115-61-21-2-110-76285	Guidance	257.89	261.25	116.09	300.57	275.00	275.00	.00
	<b>Program 110 - Regular Instruction Totals</b>	<b>\$80,662.81</b>	<b>\$83,757.36</b>	<b>\$86,637.95</b>	<b>\$63,615.00</b>	<b>\$99,778.00</b>	<b>\$115,390.00</b>	<b>\$15,612.00</b>



# FY 23 Operating Budget for Presentation

Budget Year 2023

G/L Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2022 Adopted Budget	2023 City Mgr/ Supt Recommended	Difference
Fund <b>30 - School General Fund</b>								
<b>EXPENSE</b>								
Locations <b>115 - South Salem Elementary</b>								
Function <b>61 - Instruction</b>								
Sub-Function <b>21 - Student Guidance</b>								
Level <b>2 - Elementary</b>								
Program <b>120 - Special Education</b>								
30-115-61-21-2-120-71124	Compensation-Guidance Counselors	2,982.23	3,091.05	3,106.28	.00	.00	.00	.00
30-115-61-21-2-120-71665	Bonus Payments To Teachers	.00	.00	77.40	.00	.00	.00	.00
30-115-61-21-2-120-72100	FICA	222.99	233.97	240.91	.00	.00	.00	.00
30-115-61-21-2-120-72210	VRS Pension Contribution	549.03	484.67	516.77	.00	.00	.00	.00
30-115-61-21-2-120-72300	Group Health and Dental Insurance	468.15	501.43	533.15	.00	.00	.00	.00
30-115-61-21-2-120-72400	VRS Group Life Insurance	45.61	40.49	41.66	.00	.00	.00	.00
30-115-61-21-2-120-72750	VRS Retiree Health Care Credit	41.93	37.10	37.62	.00	.00	.00	.00
30-115-61-21-2-120-76195	Career Education	.00	5.82	.00	.00	.00	.00	.00
30-115-61-21-2-120-76285	Guidance	13.57	13.75	6.11	.00	.00	.00	.00
Program <b>120 - Special Education Totals</b>		<b>\$4,323.51</b>	<b>\$4,408.28</b>	<b>\$4,559.90</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Level <b>2 - Elementary Totals</b>		<b>\$84,986.32</b>	<b>\$88,165.64</b>	<b>\$91,197.85</b>	<b>\$63,615.00</b>	<b>\$99,778.00</b>	<b>\$115,390.00</b>	<b>\$15,612.00</b>
Sub-Function <b>21 - Student Guidance Totals</b>		<b>\$84,986.32</b>	<b>\$88,165.64</b>	<b>\$91,197.85</b>	<b>\$63,615.00</b>	<b>\$99,778.00</b>	<b>\$115,390.00</b>	<b>\$15,612.00</b>
Sub-Function <b>32 - Instr. Sup. - Media Services</b>								
Level <b>2 - Elementary</b>								
Program <b>110 - Regular Instruction</b>								
30-115-61-32-2-110-71122	Compensation-Librarians	64,652.64	66,779.35	66,948.05	41,531.44	66,795.00	75,078.00	8,283.00
30-115-61-32-2-110-71650	Compensation-NBC Teacher Bonus	5,000.00	5,000.00	5,000.00	3,750.00	.00	.00	.00
30-115-61-32-2-110-71665	Bonus Payments To Teachers	.00	.00	1,548.00	.00	.00	.00	.00
30-115-61-32-2-110-72100	FICA	5,254.78	5,309.00	5,533.03	3,306.60	5,110.00	5,743.00	633.00
30-115-61-32-2-110-72210	VRS Pension Contribution	10,004.50	10,318.50	11,003.52	5,858.15	11,102.00	12,478.00	1,376.00
30-115-61-32-2-110-72300	Group Health and Dental Insurance	6,009.52	5,975.76	6,085.68	3,616.92	8,529.00	8,529.00	.00



# FY 23 Operating Budget for Presentation

Budget Year 2023

G/L Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2022 Adopted Budget	2023 City Mgr/ Supt Recommended	Difference
Fund <b>30 - School General Fund</b>								
EXPENSE								
Locations <b>115 - South Salem Elementary</b>								
Function <b>61 - Instruction</b>								
Sub-Function <b>32 - Instr. Sup. - Media Services</b>								
Level <b>2 - Elementary</b>								
Program <b>110 - Regular Instruction</b>								
30-115-61-32-2-110-72400	VRS Group Life Insurance	835.80	862.10	887.17	472.30	895.00	1,006.00	111.00
30-115-61-32-2-110-72750	VRS Retiree Health Care Credit	765.60	789.70	801.13	426.50	808.00	908.00	100.00
30-115-61-32-2-110-73130	Repair/Maint - Audio/Visual	850.00	850.00	219.68	875.95	850.00	850.00	.00
30-115-61-32-2-110-76155	Audio Visual Media	1,100.00	989.83	11.99	733.21	1,100.00	1,100.00	.00
30-115-61-32-2-110-76325	Library Books and Supplies	1,484.31	1,401.16	17.84	890.91	1,575.00	1,575.00	.00
30-115-61-32-2-110-76330	Library Reference Materials	918.02	935.35	953.19	953.19	860.00	860.00	.00
30-115-61-32-2-110-76355	Periodicals	46.61	200.00	18.00	106.00	200.00	200.00	.00
Program <b>110 - Regular Instruction</b> Totals		\$96,921.78	\$99,410.75	\$99,027.28	\$62,521.17	\$97,824.00	\$108,327.00	\$10,503.00
Level <b>2 - Elementary</b> Totals		\$96,921.78	\$99,410.75	\$99,027.28	\$62,521.17	\$97,824.00	\$108,327.00	\$10,503.00
Sub-Function <b>32 - Instr. Sup. - Media Services</b> Totals		\$96,921.78	\$99,410.75	\$99,027.28	\$62,521.17	\$97,824.00	\$108,327.00	\$10,503.00
Sub-Function <b>41 - Admin. Principals Office</b>								
Level <b>2 - Elementary</b>								
Program <b>110 - Regular Instruction</b>								
30-115-61-41-2-110-71126	Compensation-Principals	96,321.96	102,149.04	102,280.29	62,887.44	102,149.00	113,197.00	11,048.00
30-115-61-41-2-110-71127	Compensation-Asst Principals	58,728.24	61,910.06	62,840.55	41,403.54	62,448.00	75,271.00	12,823.00
30-115-61-41-2-110-71150	Compensation-Clerical	42,853.94	32,811.62	34,680.00	22,875.17	33,699.00	41,261.00	7,562.00
30-115-61-41-2-110-71200	Compensation-OT	1,570.39	103.27	276.73	502.30	2,000.00	2,000.00	.00
30-115-61-41-2-110-71520	Compensation-Substitutes	1,995.72	437.36	.00	.00	.00	.00	.00
30-115-61-41-2-110-71522	Compensation-REWIP Retirees	9,735.43	10,546.94	12,016.05	14,554.72	.00	.00	.00
30-115-61-41-2-110-71665	Bonus Payments To Teachers	.00	.00	4,644.00	.00	.00	.00	.00





# FY 23 Operating Budget for Presentation

Budget Year 2023

G/L Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2022 Adopted Budget	2023 City Mgr/ Supt Recommended	Difference
Fund <b>30 - School General Fund</b>								
<b>EXPENSE</b>								
Locations <b>115 - South Salem Elementary</b>								
Function <b>61 - Instruction</b>								
Sub-Function <b>41 - Admin. Principals Office</b>								
Level <b>2 - Elementary</b>								
Program <b>110 - Regular Instruction</b>								
30-115-61-41-2-110-72100	FICA	15,027.30	14,840.24	15,604.30	10,311.97	15,323.00	17,727.00	2,404.00
30-115-61-41-2-110-72210	VRS Pension Contribution	30,787.74	25,652.00	27,416.38	17,333.17	32,957.00	38,181.00	5,224.00
30-115-61-41-2-110-72220	VRS Hybrid Pension Contribution	.00	5,283.96	5,755.56	3,809.75	.00	.00	.00
30-115-61-41-2-110-72300	Group Health and Dental Insurance	21,879.96	20,656.80	20,359.12	12,108.34	25,588.00	25,588.00	.00
30-115-61-41-2-110-72400	VRS Group Life Insurance	2,572.18	2,584.60	2,674.52	1,704.60	2,657.00	3,078.00	421.00
30-115-61-41-2-110-72510	Hybrid Disability Insurance	.00	80.22	82.38	54.53	.00	.00	.00
30-115-61-41-2-110-72750	VRS Retiree Health Care Credit	2,356.22	2,367.60	2,415.04	1,539.29	2,399.00	2,780.00	381.00
30-115-61-41-2-110-72800	Termination Pay for Vac/Sick Leave	6,611.10	.00	.00	.00	.00	.00	.00
30-115-61-41-2-110-73160	Repair/Maint - School Office Equipment	16,191.79	12,884.80	17,701.99	6,884.02	14,155.00	14,155.00	.00
30-115-61-41-2-110-75521	Travel-Principals	1,115.36	137.01	239.00	626.33	1,000.00	1,000.00	.00
30-115-61-41-2-110-75803	Dues-Accreditation	380.00	380.00	239.00	239.00	240.00	240.00	.00
Program <b>110 - Regular Instruction</b> Totals		\$308,127.33	\$292,825.52	\$309,224.91	\$196,834.17	\$294,615.00	\$334,478.00	\$39,863.00
Level <b>2 - Elementary</b> Totals		\$308,127.33	\$292,825.52	\$309,224.91	\$196,834.17	\$294,615.00	\$334,478.00	\$39,863.00
Sub-Function <b>41 - Admin. Principals Office</b> Totals		\$308,127.33	\$292,825.52	\$309,224.91	\$196,834.17	\$294,615.00	\$334,478.00	\$39,863.00
Function <b>61 - Instruction</b> Totals		\$2,802,532.86	\$2,813,238.31	\$2,822,923.50	\$1,626,642.96	\$2,922,091.00	\$3,056,986.00	\$134,895.00
Function <b>62 - Administration, Attend. &amp; Health</b>								
Sub-Function <b>62 - Admin, Attend. &amp; Health</b>								
Level <b>9 - District Wide</b>								
Program <b>222 - Health Services</b>								
30-115-62-62-9-222-76100	Supplies - Nursing	529.01	523.44	548.29	370.15	567.00	567.00	.00
Program <b>222 - Health Services</b> Totals		\$529.01	\$523.44	\$548.29	\$370.15	\$567.00	\$567.00	\$0.00
Level <b>9 - District Wide</b> Totals		\$529.01	\$523.44	\$548.29	\$370.15	\$567.00	\$567.00	\$0.00
Sub-Function <b>62 - Admin, Attend. &amp; Health</b> Totals		\$529.01	\$523.44	\$548.29	\$370.15	\$567.00	\$567.00	\$0.00



# FY 23 Operating Budget for Presentation

Budget Year 2023

G/L Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2022 Adopted Budget	2023 City Mgr/ Supt Recommended	Difference
Fund 30 - School General Fund								
EXPENSE								
Locations 115 - South Salem Elementary								
Function 62 - Administration, Attend. & Health		\$529.01	\$523.44	\$548.29	\$370.15	\$567.00	\$567.00	\$0.00
Totals								
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	120,192.86	114,987.44	110,828.10	62,529.37	116,442.00	125,911.00	9,469.00
30-115-64-64-9-420-71200	Compensation-OT	5,301.01	8,380.16	14,431.44	6,433.09	8,500.00	8,500.00	.00
30-115-64-64-9-420-71520	Compensation-Substitutes	49.85	.00	32.76	.00	1,000.00	1,000.00	.00
30-115-64-64-9-420-71665	Bonus Payments To Teachers	.00	.00	5,418.00	.00	.00	.00	.00
30-115-64-64-9-420-72100	FICA	9,261.89	9,133.19	9,584.00	4,873.17	9,635.00	10,359.00	724.00
30-115-64-64-9-420-72210	VRS Pension Contribution	9,871.20	9,673.32	9,139.14	5,477.01	7,986.00	10,533.00	2,547.00
30-115-64-64-9-420-72220	VRS Hybrid Pension Contribution	.00	356.32	643.06	227.00	.00	.00	.00
30-115-64-64-9-420-72300	Group Health and Dental Insurance	22,086.26	26,817.90	26,314.87	18,602.88	16,326.00	16,326.00	.00
30-115-64-64-9-420-72400	VRS Group Life Insurance	1,334.76	1,369.25	1,404.23	755.11	1,560.00	1,667.00	107.00
30-115-64-64-9-420-72510	Hybrid Disability Insurance	.00	37.76	147.45	52.10	.00	.00	.00
30-115-64-64-9-420-72700	Workers Compensation	690.00	703.00	754.00	.00	1,000.00	1,000.00	.00
30-115-64-64-9-420-72750	VRS Retiree Health Care Credit	912.00	930.72	985.38	661.42	980.00	1,436.00	456.00
30-115-64-64-9-420-72850	OPEB ARC	655.00	655.00	460.90	.00	.00	.00	.00
30-115-64-64-9-420-73180	Repair/Maint - Other Contracted	12,307.49	14,641.96	9,920.62	13,968.69	14,333.00	17,942.00	3,609.00
30-115-64-64-9-420-74900	Building Maintenance -City	30,278.67	33,790.03	37,097.69	25,174.46	33,200.00	33,200.00	.00
30-115-64-64-9-420-75001	Telecom/ Internet Services	5,526.83	5,111.66	4,033.08	2,454.27	6,000.00	5,400.00	(600.00)
30-115-64-64-9-420-75004	Utilities - Electric	73,518.22	63,455.26	65,296.54	43,160.53	82,000.00	86,100.00	4,100.00



# FY 23 Operating Budget for Presentation

Budget Year 2023

G/L Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2022 Adopted Budget	2023 City Mgr/ Supt Recommended	Difference
Fund 30 - School General Fund								
EXPENSE								
Locations 115 - South Salem Elementary								
Function 64 - Operation & Maintenance								
Sub-Function 64 - Operation & Maintenance								
Level 9 - District Wide								
Program 420 - Building Services								
30-115-64-64-9-420-75005	Utilities - Natural Gas	12,494.04	8,613.68	12,607.45	7,688.05	16,000.00	16,000.00	.00
30-115-64-64-9-420-75009	Utilities - Water and Sewer	8,557.93	7,628.76	7,436.58	6,449.96	11,000.00	11,550.00	550.00
30-115-64-64-9-420-76055	Machines, Equipment and Tools <\$5,000	1,495.12	3,228.93	5,062.64	1,696.25	1,708.00	1,708.00	.00
30-115-64-64-9-420-76110	Supplies - Operational	14,052.59	11,732.15	13,325.06	10,707.32	10,000.00	15,000.00	5,000.00
	Program 420 - Building Services Totals	\$328,585.72	\$321,246.49	\$334,922.99	\$210,910.68	\$337,670.00	\$363,632.00	\$25,962.00
Program 430 - Grounds Services								
30-115-64-64-9-430-74910	Grounds Maintenance-City	9,755.42	13,742.62	12,413.61	4,729.35	12,000.00	12,000.00	.00
	Program 430 - Grounds Services Totals	\$9,755.42	\$13,742.62	\$12,413.61	\$4,729.35	\$12,000.00	\$12,000.00	\$0.00
	Level 9 - District Wide Totals	\$338,341.14	\$334,989.11	\$347,336.60	\$215,640.03	\$349,670.00	\$375,632.00	\$25,962.00
	Sub-Function 64 - Operation & Maintenance Totals	\$338,341.14	\$334,989.11	\$347,336.60	\$215,640.03	\$349,670.00	\$375,632.00	\$25,962.00
	Function 64 - Operation & Maintenance Totals	\$338,341.14	\$334,989.11	\$347,336.60	\$215,640.03	\$349,670.00	\$375,632.00	\$25,962.00
Function 68 - Technology								
Sub-Function 10 - Classroom Instruction								
Level 9 - District Wide								
Program 800 - Technology								
30-115-68-10-9-800-71139	Compensation-ITRT	15,864.45	16,395.75	16,452.30	10,161.63	16,121.00	18,120.00	1,999.00
30-115-68-10-9-800-71665	Bonus Payments To Teachers	.00	.00	387.00	.00	.00	.00	.00
30-115-68-10-9-800-72100	FICA	1,171.13	1,205.41	1,237.39	750.56	1,233.00	1,386.00	153.00
30-115-68-10-9-800-72210	VRS Pension Contribution	2,450.80	2,527.70	2,694.96	1,434.05	2,679.00	3,012.00	333.00
30-115-68-10-9-800-72300	Group Health and Dental Insurance	1,756.07	1,923.04	2,002.16	1,166.62	2,486.00	2,486.00	.00
30-115-68-10-9-800-72400	VRS Group Life Insurance	204.80	211.20	217.26	115.65	216.00	243.00	27.00
30-115-68-10-9-800-72750	VRS Retiree Health Care Credit	187.60	193.50	196.24	104.40	195.00	219.00	24.00
30-115-68-10-9-800-73175	Repair/Maint- Computer	2,246.38	2,122.49	2,155.23	10.56	2,100.00	2,100.00	.00



# FY 23 Operating Budget for Presentation

Budget Year 2023

G/L Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2022 Adopted Budget	2023 City Mgr/ Supt Recommended	Difference
Fund <b>30 - School General Fund</b>								
<b>EXPENSE</b>								
Locations <b>115 - South Salem Elementary</b>								
Function <b>68 - Technology</b>								
Sub-Function <b>10 - Classroom Instruction</b>								
Level <b>9 - District Wide</b>								
Program <b>800 - Technology</b>								
30-115-68-10-9-800-76305	ITRT	299.93	152.65	.00	265.96	300.00	300.00	.00
30-115-68-10-9-800-76515	Software-Instructional	2,175.00	2,120.00	2,132.63	2,925.00	2,505.00	2,505.00	.00
30-115-68-10-9-800-76530	Computer Supplies	907.40	3,017.44	2,993.70	2,213.06	2,750.00	2,750.00	.00
30-115-68-10-9-800-76545	Technology Repair and Replace	.00	.00	.00	151,765.94	.00	.00	.00
30-115-68-10-9-800-78050	Technology Addl VPSA Eligible	23,850.99	20,400.00	20,146.33	1,038.09	20,600.00	20,600.00	.00
	Program <b>800 - Technology</b> Totals	\$51,114.55	\$50,269.18	\$50,615.20	\$171,951.52	\$51,185.00	\$53,721.00	\$2,536.00
	Level <b>9 - District Wide</b> Totals	\$51,114.55	\$50,269.18	\$50,615.20	\$171,951.52	\$51,185.00	\$53,721.00	\$2,536.00
	Sub-Function <b>10 - Classroom Instruction</b> Totals	\$51,114.55	\$50,269.18	\$50,615.20	\$171,951.52	\$51,185.00	\$53,721.00	\$2,536.00
	Function <b>68 - Technology</b> Totals	\$51,114.55	\$50,269.18	\$50,615.20	\$171,951.52	\$51,185.00	\$53,721.00	\$2,536.00
	Locations <b>115 - South Salem Elementary</b> Totals	\$3,192,517.56	\$3,199,020.04	\$3,221,423.59	\$2,014,604.66	\$3,323,513.00	\$3,486,906.00	\$163,393.00
Locations <b>116 - East Salem Elementary</b>								
Function <b>61 - Instruction</b>								
Sub-Function <b>10 - Classroom Instruction</b>								
Level <b>2 - Elementary</b>								
Program <b>110 - Regular Instruction</b>								
30-116-61-10-2-110-71120	Compensation-Instructional Salaries	1,483,696.35	1,582,330.12	1,541,945.00	927,675.12	1,542,701.00	1,694,237.00	151,536.00
30-116-61-10-2-110-71151	Compensation-Instructional Asst	99,652.13	94,442.81	82,870.16	56,294.36	86,306.00	137,090.00	50,784.00
30-116-61-10-2-110-71520	Compensation-Substitutes	48,546.51	41,076.01	23,375.33	20,117.50	36,000.00	36,000.00	.00
30-116-61-10-2-110-71522	Compensation-REWIP Retirees	6,748.40	6,748.40	6,687.01	.00	12,001.00	24,001.00	12,000.00
30-116-61-10-2-110-71650	Compensation-NBC Teacher Bonus	15,000.00	10,000.00	10,000.00	7,500.00	5,000.00	5,000.00	.00
30-116-61-10-2-110-71665	Bonus Payments To Teachers	.00	.00	50,310.00	.00	.00	.00	.00
30-116-61-10-2-110-72100	FICA	115,415.98	124,426.36	122,621.81	73,103.34	128,674.00	145,069.00	16,395.00



# FY 23 Operating Budget for Presentation

Budget Year 2023

G/L Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2022 Adopted Budget	2023 City Mgr/ Supt Recommended	Difference
Fund 30 - School General Fund								
EXPENSE								
Locations 116 - East Salem Elementary								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 2 - Elementary								
Program 110 - Regular Instruction								
30-116-61-10-2-110-72210	VRS Pension Contribution	222,144.83	213,412.30	228,887.24	115,209.90	270,741.00	304,367.00	33,626.00
30-116-61-10-2-110-72220	VRS Hybrid Pension Contribution	24,095.14	45,832.84	40,449.92	25,808.00	.00	.00	.00
30-116-61-10-2-110-72300	Group Health and Dental Insurance	225,086.22	219,493.84	232,529.02	129,883.55	200,130.00	200,130.00	.00
30-116-61-10-2-110-72400	VRS Group Life Insurance	20,639.45	21,658.90	21,715.37	11,369.60	21,829.00	24,540.00	2,711.00
30-116-61-10-2-110-72510	Hybrid Disability Insurance	414.92	695.70	579.32	369.60	.00	.00	.00
30-116-61-10-2-110-72600	Unemployment Compensation	.00	.00	954.48	.00	.00	.00	.00
30-116-61-10-2-110-72700	Workers Compensation	8,316.00	8,466.00	9,087.00	.00	10,000.00	10,000.00	.00
30-116-61-10-2-110-72750	VRS Retiree Health Care Credit	18,844.45	19,840.40	19,608.85	10,266.70	19,711.00	22,159.00	2,448.00
30-116-61-10-2-110-72800	Termination Pay for Vac/Sick Leave	.00	.00	4,320.00	.00	.00	.00	.00
30-116-61-10-2-110-72850	OPEB ARC	8,731.00	8,731.00	10,427.90	.00	.00	.00	.00
30-116-61-10-2-110-73153	Repair & Maint - Music Dept	254.75	247.52	272.12	285.55	282.00	353.00	71.00
30-116-61-10-2-110-73154	Repair & Maint - PE Equipment	430.20	430.00	.00	132.88	138.00	490.00	352.00
30-116-61-10-2-110-76010	Agenda Books	1,064.00	1,064.00	1,102.00	1,000.00	1,000.00	1,000.00	.00
30-116-61-10-2-110-76015	Allotment	22,909.22	25,402.00	19,748.21	16,859.72	20,863.00	20,857.00	(6.00)
30-116-61-10-2-110-76045	Furniture and Equip <\$5,000	1,455.20	1,425.00	1,747.78	1,639.00	1,639.00	4,976.00	3,337.00
30-116-61-10-2-110-76085	School Improvement	.00	.00	87.98	.00	100.00	100.00	.00
30-116-61-10-2-110-76135	Art Supplies and Equipment <\$5,000	1,254.97	1,245.33	1,580.59	.00	1,394.00	1,150.00	(244.00)
30-116-61-10-2-110-76195	Career Education	.00	51.08	44.35	58.96	54.00	.00	(54.00)



# FY 23 Operating Budget for Presentation

Budget Year 2023

G/L Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2022 Adopted Budget	2023 City Mgr/ Supt Recommended	Difference
Fund 30 - School General Fund								
EXPENSE								
Locations 116 - East Salem Elementary								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 2 - Elementary								
Program 110 - Regular Instruction								
30-116-61-10-2-110-76350	Music	272.70	336.76	342.40	347.42	347.00	342.00	(5.00)
30-116-61-10-2-110-76360	Physical Education	282.32	655.93	448.00	601.00	601.00	712.00	111.00
30-116-61-10-2-110-76365	Reading	200.20	211.64	185.72	323.67	327.00	419.00	92.00
30-116-61-10-2-110-76485	Supplies - Kindergarten	1,811.77	660.00	625.04	628.42	699.00	795.00	96.00
30-116-61-10-2-110-76490	Supplies - First Grade	376.37	450.11	668.48	757.22	762.00	624.00	(138.00)
30-116-61-10-2-110-76495	Supplies - Second Grade	453.04	975.61	359.40	430.88	396.00	820.00	424.00
30-116-61-10-2-110-76500	Supplies - Third Grade	304.16	173.12	887.64	.00	573.00	355.00	(218.00)
30-116-61-10-2-110-76505	Supplies - Fourth Grade	281.45	390.00	591.20	248.11	715.00	543.00	(172.00)
30-116-61-10-2-110-76510	Supplies - Fifth Grade	345.06	233.09	478.57	138.33	525.00	225.00	(300.00)
Program 110 - Regular Instruction Totals		\$2,329,026.79	\$2,431,105.87	\$2,435,537.89	\$1,401,048.83	\$2,363,508.00	\$2,636,354.00	\$272,846.00
Program 120 - Special Education								
30-116-61-10-2-120-71120	Compensation-Instructional Salaries	170,563.80	116,670.43	142,393.29	98,913.56	141,623.00	198,126.00	56,503.00
30-116-61-10-2-120-71151	Compensation-Instructional Asst	16,612.75	17,282.19	32,083.83	21,435.96	30,749.00	39,694.00	8,945.00
30-116-61-10-2-120-71520	Compensation-Substitutes	962.79	829.20	345.50	.00	.00	.00	.00
30-116-61-10-2-120-71522	Compensation-REWIP Retirees	.00	300.15	5,395.89	9,843.66	.00	.00	.00
30-116-61-10-2-120-71665	Bonus Payments To Teachers	.00	.00	7,740.00	.00	.00	.00	.00
30-116-61-10-2-120-72100	FICA	13,842.28	10,408.77	14,100.91	9,795.54	13,186.00	18,193.00	5,007.00
30-116-61-10-2-120-72210	VRS Pension Contribution	29,377.70	2,712.60	3,024.54	1,770.85	28,648.00	39,526.00	10,878.00
30-116-61-10-2-120-72220	VRS Hybrid Pension Contribution	.00	18,986.41	26,039.25	16,169.45	.00	.00	.00



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G/L Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2022 Adopted Budget	2023 City Mgr/ Supt Recommended	Difference
Fund 30 - School General Fund								
EXPENSE								
Locations 116 - East Salem Elementary								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 2 - Elementary								
Program 120 - Special Education								
30-116-61-10-2-120-72300	Group Health and Dental Insurance	25,067.44	17,628.28	28,460.40	18,250.86	22,080.00	22,080.00	.00
30-116-61-10-2-120-72400	VRS Group Life Insurance	2,454.40	1,812.86	2,343.34	1,446.42	2,310.00	3,187.00	877.00
30-116-61-10-2-120-72510	Hybrid Disability Insurance	.00	225.70	372.81	231.58	.00	.00	.00
30-116-61-10-2-120-72600	Unemployment Compensation	.00	.00	77.50	.00	.00	.00	.00
30-116-61-10-2-120-72750	VRS Retiree Health Care Credit	2,248.30	1,660.66	2,115.90	1,306.14	2,086.00	2,878.00	792.00
30-116-61-10-2-120-72800	Termination Pay for Vac/Sick Leave	11,960.00	.00	.00	.00	.00	.00	.00
30-116-61-10-2-120-76390	Sp Ed LD	204.91	311.12	376.55	82.92	600.00	329.00	(271.00)
30-116-61-10-2-120-76400	Sp Ed ED Preschool	614.16	643.59	596.52	365.89	694.00	522.00	(172.00)
30-116-61-10-2-120-76438	Supplies - EL	.00	.00	138.37	149.54	286.00	369.00	83.00
	Program 120 - Special Education Totals	\$273,908.53	\$189,471.96	\$265,604.60	\$179,762.37	\$242,262.00	\$324,904.00	\$82,642.00
	Program 140 - Gifted							
30-116-61-10-2-140-71120	Compensation-Instructional Salaries	48,972.22	.00	.00	.00	.00	.00	.00
30-116-61-10-2-140-72100	FICA	3,052.42	.00	.00	.00	.00	.00	.00
30-116-61-10-2-140-72210	VRS Pension Contribution	7,380.32	.00	.00	.00	.00	.00	.00
30-116-61-10-2-140-72300	Group Health and Dental Insurance	6,825.26	.00	.00	.00	.00	.00	.00
30-116-61-10-2-140-72400	VRS Group Life Insurance	616.56	.00	.00	.00	.00	.00	.00
30-116-61-10-2-140-72750	VRS Retiree Health Care Credit	564.88	.00	.00	.00	.00	.00	.00
	Program 140 - Gifted Totals	\$67,411.66	\$0.00	\$0.00	\$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	15,319.73	7,255.54	15,059.00	17,134.00	2,075.00



# FY 23 Operating Budget for Presentation

Budget Year 2023

G/L Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2022 Adopted Budget	2023 City Mgr/ Supt Recommended	Difference
Fund <b>30 - School General Fund</b>								
EXPENSE								
Locations <b>116 - East Salem Elementary</b>								
Function <b>61 - Instruction</b>								
Sub-Function <b>10 - Classroom Instruction</b>								
Level <b>2 - Elementary</b>								
Program <b>180 - Pre-K Non- Sp Ed</b>								
30-116-61-10-2-180-71120	Compensation-Instructional Salaries	147,653.04	152,288.04	153,637.58	97,446.23	152,818.00	180,555.00	27,737.00
30-116-61-10-2-180-71665	Bonus Payments To Teachers	.00	.00	8,127.00	.00	.00	.00	.00
30-116-61-10-2-180-72100	FICA	9,931.13	10,395.67	11,826.78	6,995.64	12,843.00	15,123.00	2,280.00
30-116-61-10-2-180-72210	VRS Pension Contribution	15,769.70	16,264.70	19,901.00	11,008.75	27,901.00	32,856.00	4,955.00
30-116-61-10-2-180-72220	VRS Hybrid Pension Contribution	7,382.30	7,614.10	8,215.57	4,636.90	.00	.00	.00
30-116-61-10-2-180-72300	Group Health and Dental Insurance	23,087.78	21,670.70	23,517.94	14,510.22	21,634.00	21,634.00	.00
30-116-61-10-2-180-72400	VRS Group Life Insurance	1,934.30	1,994.90	2,266.91	1,261.45	2,250.00	2,649.00	399.00
30-116-61-10-2-180-72510	Hybrid Disability Insurance	165.30	147.57	117.64	66.40	.00	.00	.00
30-116-61-10-2-180-72750	VRS Retiree Health Care Credit	1,771.90	1,827.40	2,046.99	1,139.10	2,031.00	2,392.00	361.00
30-116-61-10-2-180-72800	Termination Pay for Vac/Sick Leave	.00	4,600.00	.00	.00	.00	.00	.00
30-116-61-10-2-180-73255	Professional Development	.00	.00	592.09	.00	.00	.00	.00
Program <b>180 - Pre-K Non- Sp Ed Totals</b>		\$207,695.45	\$216,803.08	\$245,569.23	\$144,320.23	\$234,536.00	\$272,343.00	\$37,807.00
Level <b>2 - Elementary Totals</b>		\$2,878,042.43	\$2,837,380.91	\$2,946,711.72	\$1,725,131.43	\$2,840,306.00	\$3,233,601.00	\$393,295.00
Level <b>3 - Secondary</b>								
Program <b>140 - Gifted</b>								
30-116-61-10-3-140-71120	Compensation-Instructional Salaries	16,290.71	.00	.00	.00	.00	.00	.00
30-116-61-10-3-140-72100	FICA	1,014.86	.00	.00	.00	.00	.00	.00
30-116-61-10-3-140-72210	VRS Pension Contribution	2,460.09	.00	.00	.00	.00	.00	.00
30-116-61-10-3-140-72300	Group Health and Dental Insurance	2,275.01	.00	.00	.00	.00	.00	.00
30-116-61-10-3-140-72400	VRS Group Life Insurance	205.53	.00	.00	.00	.00	.00	.00





# FY 23 Operating Budget for Presentation

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G/L Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2022 Adopted Budget	2023 City Mgr/ Supt Recommended	Difference
Fund <b>30 - School General Fund</b>								
EXPENSE								
Locations <b>116 - East Salem Elementary</b>								
Function <b>61 - Instruction</b>								
Sub-Function <b>10 - Classroom Instruction</b>								
Level <b>3 - Secondary</b>								
Program <b>140 - Gifted</b>								
30-116-61-10-3-140-72750	VRS Retiree Health Care Credit	188.24	.00	.00	.00	.00	.00	.00
Program <b>140 - Gifted</b> Totals		\$22,434.44	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level <b>3 - Secondary</b> Totals		\$22,434.44	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level <b>4 - Middle</b>								
Program <b>140 - Gifted</b>								
30-116-61-10-4-140-71120	Compensation-Instructional Salaries	43,442.02	.00	.00	.00	.00	.00	.00
30-116-61-10-4-140-72100	FICA	2,706.46	.00	.00	.00	.00	.00	.00
30-116-61-10-4-140-72210	VRS Pension Contribution	6,560.39	.00	.00	.00	.00	.00	.00
30-116-61-10-4-140-72300	Group Health and Dental Insurance	6,066.89	.00	.00	.00	.00	.00	.00
30-116-61-10-4-140-72400	VRS Group Life Insurance	548.07	.00	.00	.00	.00	.00	.00
30-116-61-10-4-140-72750	VRS Retiree Health Care Credit	502.08	.00	.00	.00	.00	.00	.00
Program <b>140 - Gifted</b> Totals		\$59,825.91	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level <b>4 - Middle</b> Totals		\$59,825.91	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level <b>8 - Pre-K</b>								
Program <b>180 - Pre-K Non- Sp Ed</b>								
30-116-61-10-8-180-71120	Compensation-Instructional Salaries	.00	.00	8,828.84	.00	.00	.00	.00
30-116-61-10-8-180-71151	Compensation-Instructional Asst	14,168.40	13,199.72	13,635.76	8,916.99	13,449.00	17,319.00	3,870.00
30-116-61-10-8-180-71665	Bonus Payments To Teachers	.00	.00	1,548.00	.00	.00	.00	.00
30-116-61-10-8-180-72100	FICA	1,068.16	945.46	1,424.70	644.50	1,029.00	1,325.00	296.00
30-116-61-10-8-180-72210	VRS Pension Contribution	.00	.00	1,036.88	.00	.00	.00	.00
30-116-61-10-8-180-72220	VRS Hybrid Pension Contribution	2,215.30	2,108.80	2,347.85	1,370.65	2,235.00	2,878.00	643.00
30-116-61-10-8-180-72300	Group Health and Dental Insurance	423.04	5,836.00	6,593.98	3,616.92	6,500.00	6,500.00	.00



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Budget Year 2023

G/L Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2022 Adopted Budget	2023 City Mgr/ Supt Recommended	Difference
Fund <b>30 - School General Fund</b>								
EXPENSE								
Locations <b>116 - East Salem Elementary</b>								
Function <b>61 - Instruction</b>								
Sub-Function <b>10 - Classroom Instruction</b>								
Level <b>8 - Pre-K</b>								
Program <b>180 - Pre-K Non- Sp Ed</b>								
30-116-61-10-8-180-72400	VRS Group Life Insurance	185.10	176.20	331.26	110.50	180.00	232.00	52.00
30-116-61-10-8-180-72510	Hybrid Disability Insurance	.00	.00	33.62	19.65	.00	.00	.00
30-116-61-10-8-180-72750	VRS Retiree Health Care Credit	169.50	161.40	299.12	99.80	163.00	210.00	47.00
30-116-61-10-8-180-73037	Contractual Services - Other	.00	1,175.06	1,175.06	.00	.00	.00	.00
30-116-61-10-8-180-73255	Professional Development	833.74	15.27	(1,454.43)	.00	.00	.00	.00
30-116-61-10-8-180-76435	Supplies - Instructional	3,392.19	3,965.50	2,377.29	825.82	700.00	.00	(700.00)
Program <b>180 - Pre-K Non- Sp Ed Totals</b>		\$22,455.43	\$27,583.41	\$38,177.93	\$15,604.83	\$24,256.00	\$28,464.00	\$4,208.00
Level <b>8 - Pre-K Totals</b>		\$22,455.43	\$27,583.41	\$38,177.93	\$15,604.83	\$24,256.00	\$28,464.00	\$4,208.00
Sub-Function <b>10 - Classroom Instruction Totals</b>		\$2,982,758.21	\$2,864,964.32	\$2,984,889.65	\$1,740,736.26	\$2,864,562.00	\$3,262,065.00	\$397,503.00
Sub-Function <b>21 - Student Guidance</b>								
Level <b>2 - Elementary</b>								
Program <b>110 - Regular Instruction</b>								
30-116-61-21-2-110-71124	Compensation-Guidance Counselors	50,901.95	52,534.01	52,752.27	40,364.56	68,999.00	78,926.00	9,927.00
30-116-61-21-2-110-71665	Bonus Payments To Teachers	.00	.00	1,470.60	.00	.00	.00	.00
30-116-61-21-2-110-72100	FICA	3,749.84	3,860.07	3,981.77	2,914.98	5,278.00	6,038.00	760.00
30-116-61-21-2-110-72210	VRS Pension Contribution	7,908.65	8,229.85	8,776.29	6,246.45	11,468.00	13,118.00	1,650.00
30-116-61-21-2-110-72300	Group Health and Dental Insurance	6,672.89	7,307.25	7,608.13	5,692.34	8,040.00	8,040.00	.00
30-116-61-21-2-110-72400	VRS Group Life Insurance	660.94	687.61	707.56	503.55	925.00	1,058.00	133.00
30-116-61-21-2-110-72750	VRS Retiree Health Care Credit	605.33	629.85	638.95	454.75	835.00	955.00	120.00
30-116-61-21-2-110-76285	Guidance	175.90	121.29	152.95	145.00	145.00	167.00	22.00
Program <b>110 - Regular Instruction Totals</b>		\$70,675.50	\$73,369.93	\$76,088.52	\$56,321.63	\$95,690.00	\$108,302.00	\$12,612.00



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Budget Year 2023

G/L Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2022 Adopted Budget	2023 City Mgr/ Supt Recommended	Difference
Fund <b>30 - School General Fund</b>								
<b>EXPENSE</b>								
Locations <b>116 - East Salem Elementary</b>								
Function <b>61 - Instruction</b>								
Sub-Function <b>21 - Student Guidance</b>								
Level <b>2 - Elementary</b>								
Program <b>120 - Special Education</b>								
30-116-61-21-2-120-71124	Compensation-Guidance Counselors	2,665.09	2,764.95	2,776.44	.00	.00	.00	.00
30-116-61-21-2-120-71665	Bonus Payments To Teachers	.00	.00	77.40	.00	.00	.00	.00
30-116-61-21-2-120-72100	FICA	196.29	203.16	209.57	.00	.00	.00	.00
30-116-61-21-2-120-72210	VRS Pension Contribution	490.65	433.15	461.91	.00	.00	.00	.00
30-116-61-21-2-120-72300	Group Health and Dental Insurance	351.03	384.59	400.43	.00	.00	.00	.00
30-116-61-21-2-120-72400	VRS Group Life Insurance	40.76	36.19	37.24	.00	.00	.00	.00
30-116-61-21-2-120-72750	VRS Retiree Health Care Credit	37.47	33.15	33.63	.00	.00	.00	.00
30-116-61-21-2-120-76285	Guidance	9.26	6.39	8.05	.00	.00	.00	.00
Program <b>120 - Special Education Totals</b>		<b>\$3,790.55</b>	<b>\$3,861.58</b>	<b>\$4,004.67</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Level <b>2 - Elementary Totals</b>		<b>\$74,466.05</b>	<b>\$77,231.51</b>	<b>\$80,093.19</b>	<b>\$56,321.63</b>	<b>\$95,690.00</b>	<b>\$108,302.00</b>	<b>\$12,612.00</b>
Sub-Function <b>21 - Student Guidance Totals</b>		<b>\$74,466.05</b>	<b>\$77,231.51</b>	<b>\$80,093.19</b>	<b>\$56,321.63</b>	<b>\$95,690.00</b>	<b>\$108,302.00</b>	<b>\$12,612.00</b>
Sub-Function <b>32 - Instr. Sup. - Media Services</b>								
Level <b>2 - Elementary</b>								
Program <b>110 - Regular Instruction</b>								
30-116-61-32-2-110-71122	Compensation-Librarians	59,191.20	61,082.00	61,098.88	38,415.50	61,032.00	68,822.00	7,790.00
30-116-61-32-2-110-71665	Bonus Payments To Teachers	.00	.00	1,548.00	.00	.00	.00	.00
30-116-61-32-2-110-72100	FICA	4,311.66	4,440.98	4,543.33	2,816.18	4,669.00	5,265.00	596.00
30-116-61-32-2-110-72210	VRS Pension Contribution	9,141.40	9,428.40	10,064.10	5,370.00	10,144.00	11,438.00	1,294.00
30-116-61-32-2-110-72300	Group Health and Dental Insurance	7,023.92	7,691.84	8,008.56	4,667.30	8,040.00	8,040.00	.00
30-116-61-32-2-110-72400	VRS Group Life Insurance	763.70	787.70	811.40	432.95	818.00	922.00	104.00
30-116-61-32-2-110-72750	VRS Retiree Health Care Credit	699.60	721.60	732.73	390.95	738.00	833.00	95.00



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G/L Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2022 Adopted Budget	2023 City Mgr/ Supt Recommended	Difference
Fund 30 - School General Fund								
EXPENSE								
Locations 116 - East Salem Elementary								
Function 61 - Instruction								
Sub-Function 32 - Instr. Sup. - Media Services								
Level 2 - Elementary								
Program 110 - Regular Instruction								
30-116-61-32-2-110-73130	Repair/Maint - Audio/Visual	957.84	1,006.21	567.21	444.75	1,000.00	500.00	(500.00)
30-116-61-32-2-110-76155	Audio Visual Media	494.93	507.78	199.80	.00	200.00	150.00	(50.00)
30-116-61-32-2-110-76325	Library Books and Supplies	2,199.18	2,201.57	3,477.08	1,755.16	3,300.00	3,300.00	.00
30-116-61-32-2-110-76330	Library Reference Materials	918.02	935.35	953.19	953.19	.00	1,300.00	1,300.00
30-116-61-32-2-110-76355	Periodicals	301.50	162.79	300.00	.00	300.00	300.00	.00
Program 110 - Regular Instruction Totals		\$86,002.95	\$88,966.22	\$92,304.28	\$55,245.98	\$90,241.00	\$100,870.00	\$10,629.00
Level 2 - Elementary Totals		\$86,002.95	\$88,966.22	\$92,304.28	\$55,245.98	\$90,241.00	\$100,870.00	\$10,629.00
Sub-Function 32 - Instr. Sup. - Media Services Totals		\$86,002.95	\$88,966.22	\$92,304.28	\$55,245.98	\$90,241.00	\$100,870.00	\$10,629.00
Sub-Function 41 - Admin. Principals Office								
Level 2 - Elementary								
Program 110 - Regular Instruction								
30-116-61-41-2-110-71126	Compensation-Principals	105,345.00	99,144.96	99,576.48	61,783.75	99,145.00	111,211.00	12,066.00
30-116-61-41-2-110-71127	Compensation-Asst Principals	72,670.87	72,076.02	73,514.61	46,584.60	73,392.00	85,762.00	12,370.00
30-116-61-41-2-110-71150	Compensation-Clerical	42,914.56	44,243.84	44,618.61	29,736.99	43,353.00	53,306.00	9,953.00
30-116-61-41-2-110-71200	Compensation-OT	2,911.16	2,579.78	32.18	274.57	4,500.00	4,500.00	.00
30-116-61-41-2-110-71520	Compensation-Substitutes	841.76	3,212.16	772.84	.00	.00	.00	.00
30-116-61-41-2-110-71665	Bonus Payments To Teachers	.00	.00	4,644.00	.00	.00	.00	.00
30-116-61-41-2-110-72100	FICA	16,081.93	15,525.17	15,422.48	9,476.05	16,860.00	19,491.00	2,631.00
30-116-61-41-2-110-72210	VRS Pension Contribution	34,355.74	33,694.74	36,218.02	21,898.77	35,881.00	41,596.00	5,715.00
30-116-61-41-2-110-72300	Group Health and Dental Insurance	24,209.64	22,674.32	23,618.88	14,258.46	24,120.00	24,120.00	.00



# FY 23 Operating Budget for Presentation

Budget Year 2023

G/L Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2022 Adopted Budget	2023 City Mgr/ Supt Recommended	Difference
<b>Fund 30 - School General Fund</b>								
<b>EXPENSE</b>								
Locations <b>116 - East Salem Elementary</b>								
Function <b>61 - Instruction</b>								
Sub-Function <b>41 - Admin. Principals Office</b>								
Level <b>2 - Elementary</b>								
Program <b>110 - Regular Instruction</b>								
30-116-61-41-2-110-72400	VRS Group Life Insurance	2,870.18	2,815.02	2,920.10	1,765.57	2,893.00	3,354.00	461.00
30-116-61-41-2-110-72750	VRS Retiree Health Care Credit	2,629.26	2,578.70	2,636.72	1,594.33	2,612.00	3,028.00	416.00
30-116-61-41-2-110-73160	Repair/Maint - School Office Equipment	12,417.60	13,940.16	14,295.24	7,242.95	13,000.00	13,000.00	.00
30-116-61-41-2-110-75521	Travel-Principals	786.76	399.90	.00	.00	1,300.00	1,300.00	.00
30-116-61-41-2-110-75803	Dues-Accreditation	.00	.00	.00	.00	350.00	350.00	.00
Program <b>110 - Regular Instruction</b> Totals		\$318,034.46	\$312,884.77	\$318,270.16	\$194,616.04	\$317,406.00	\$361,018.00	\$43,612.00
Level <b>2 - Elementary</b> Totals		\$318,034.46	\$312,884.77	\$318,270.16	\$194,616.04	\$317,406.00	\$361,018.00	\$43,612.00
Sub-Function <b>41 - Admin. Principals Office</b> Totals		\$318,034.46	\$312,884.77	\$318,270.16	\$194,616.04	\$317,406.00	\$361,018.00	\$43,612.00
Function <b>61 - Instruction</b> Totals		\$3,461,261.67	\$3,344,046.82	\$3,475,557.28	\$2,046,919.91	\$3,367,899.00	\$3,832,255.00	\$464,356.00
Function <b>62 - Administration, Attend. &amp; Health</b>								
Sub-Function <b>62 - Admin, Attend. &amp; Health</b>								
Level <b>9 - District Wide</b>								
Program <b>222 - Health Services</b>								
30-116-62-62-9-222-76100	Supplies - Nursing	488.23	469.23	559.17	308.31	602.00	592.00	(10.00)
Program <b>222 - Health Services</b> Totals		\$488.23	\$469.23	\$559.17	\$308.31	\$602.00	\$592.00	(\$10.00)
Level <b>9 - District Wide</b> Totals		\$488.23	\$469.23	\$559.17	\$308.31	\$602.00	\$592.00	(\$10.00)
Sub-Function <b>62 - Admin, Attend. &amp; Health</b> Totals		\$488.23	\$469.23	\$559.17	\$308.31	\$602.00	\$592.00	(\$10.00)
Function <b>62 - Administration, Attend. &amp; Health</b> Totals		\$488.23	\$469.23	\$559.17	\$308.31	\$602.00	\$592.00	(\$10.00)
Function <b>64 - Operation &amp; Maintenance</b>								
Sub-Function <b>64 - Operation &amp; Maintenance</b>								
Level <b>9 - District Wide</b>								
Program <b>420 - Building Services</b>								
30-116-64-64-9-420-71190	Compensation-Custodians	97,800.84	101,681.29	103,341.29	57,578.68	102,304.00	115,889.00	13,585.00
30-116-64-64-9-420-71200	Compensation-OT	5,009.58	5,487.99	6,064.99	5,073.52	6,500.00	6,500.00	.00
30-116-64-64-9-420-71520	Compensation-Substitutes	1,241.27	761.52	.00	.00	1,500.00	1,500.00	.00



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Budget Year 2023

G/L Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2022 Adopted Budget	2023 City Mgr/ Supt Recommended	Difference
Fund <b>30 - School General Fund</b>								
<b>EXPENSE</b>								
Locations <b>116 - East Salem Elementary</b>								
Function <b>64 - Operation &amp; Maintenance</b>								
Sub-Function <b>64 - Operation &amp; Maintenance</b>								
Level <b>9 - District Wide</b>								
Program <b>420 - Building Services</b>								
30-116-64-64-9-420-71665	Bonus Payments To Teachers	.00	.00	5,418.00	.00	.00	.00	.00
30-116-64-64-9-420-72100	FICA	7,343.69	7,547.46	8,003.36	4,455.34	8,285.00	9,478.00	1,193.00
30-116-64-64-9-420-72210	VRS Pension Contribution	7,586.76	7,815.48	7,453.98	4,458.76	7,700.00	8,307.00	607.00
30-116-64-64-9-420-72220	VRS Hybrid Pension Contribution	.00	79.58	.00	179.19	.00	.00	.00
30-116-64-64-9-420-72300	Group Health and Dental Insurance	21,088.44	22,606.20	24,036.12	12,033.32	22,819.00	22,819.00	.00
30-116-64-64-9-420-72400	VRS Group Life Insurance	1,150.56	1,213.38	1,216.11	766.16	1,371.00	1,513.00	142.00
30-116-64-64-9-420-72510	Hybrid Disability Insurance	.00	.00	.00	41.13	.00	.00	.00
30-116-64-64-9-420-72600	Unemployment Compensation	.00	.00	228.98	.00	.00	.00	.00
30-116-64-64-9-420-72700	Workers Compensation	690.00	703.00	754.00	.00	1,000.00	1,000.00	.00
30-116-64-64-9-420-72750	VRS Retiree Health Care Credit	739.32	774.36	815.79	664.68	881.00	1,295.00	414.00
30-116-64-64-9-420-72800	Termination Pay for Vac/Sick Leave	.00	107.04	.00	608.36	.00	.00	.00
30-116-64-64-9-420-72850	OPEB ARC	655.00	655.00	691.35	.00	.00	.00	.00
30-116-64-64-9-420-73180	Repair/Maint - Other Contracted	14,117.19	15,946.30	11,552.76	9,732.54	13,833.00	16,108.00	2,275.00
30-116-64-64-9-420-74900	Building Maintenance -City	36,936.60	22,190.72	27,211.78	34,310.87	49,370.00	49,370.00	.00
30-116-64-64-9-420-75001	Telecom/ Internet Services	7,108.47	7,965.53	5,114.85	3,115.74	8,800.00	7,920.00	(880.00)
30-116-64-64-9-420-75004	Utilities - Electric	63,336.40	54,418.35	56,265.19	34,297.86	70,000.00	70,000.00	.00
30-116-64-64-9-420-75005	Utilities - Natural Gas	9,159.92	5,362.74	7,829.81	4,776.49	9,500.00	9,975.00	475.00
30-116-64-64-9-420-75009	Utilities - Water and Sewer	6,752.06	5,522.53	5,774.01	3,540.34	9,000.00	9,000.00	.00



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G/L Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2022 Adopted Budget	2023 City Mgr/ Supt Recommended	Difference
Fund <b>30 - School General Fund</b>								
<b>EXPENSE</b>								
Locations <b>116 - East Salem Elementary</b>								
Function <b>64 - Operation &amp; Maintenance</b>								
Sub-Function <b>64 - Operation &amp; Maintenance</b>								
Level <b>9 - District Wide</b>								
Program <b>420 - Building Services</b>								
30-116-64-64-9-420-76055	Machines, Equipment and Tools <\$5,000	2,712.17	326.77	4,916.75	512.76	1,500.00	1,500.00	.00
30-116-64-64-9-420-76110	Supplies - Operational	14,042.83	18,923.82	16,042.18	13,258.81	10,000.00	15,000.00	5,000.00
Program <b>420 - Building Services</b> Totals		\$297,471.10	\$280,089.06	\$292,731.30	\$189,404.55	\$324,363.00	\$347,174.00	\$22,811.00
Program <b>430 - Grounds Services</b>								
30-116-64-64-9-430-74910	Grounds Maintenance-City	16,711.12	11,704.11	14,631.01	9,671.54	14,000.00	14,000.00	.00
Program <b>430 - Grounds Services</b> Totals		\$16,711.12	\$11,704.11	\$14,631.01	\$9,671.54	\$14,000.00	\$14,000.00	\$0.00
Level <b>9 - District Wide</b> Totals		\$314,182.22	\$291,793.17	\$307,362.31	\$199,076.09	\$338,363.00	\$361,174.00	\$22,811.00
Sub-Function <b>64 - Operation &amp; Maintenance</b> Totals		\$314,182.22	\$291,793.17	\$307,362.31	\$199,076.09	\$338,363.00	\$361,174.00	\$22,811.00
Function <b>64 - Operation &amp; Maintenance</b> Totals		\$314,182.22	\$291,793.17	\$307,362.31	\$199,076.09	\$338,363.00	\$361,174.00	\$22,811.00
Function <b>68 - Technology</b>								
Sub-Function <b>10 - Classroom Instruction</b>								
Level <b>9 - District Wide</b>								
Program <b>800 - Technology</b>								
30-116-68-10-9-800-71139	Compensation-ITRT	15,864.45	16,395.75	16,452.30	10,161.63	16,121.00	18,120.00	1,999.00
30-116-68-10-9-800-71665	Bonus Payments To Teachers	.00	.00	387.00	.00	.00	.00	.00
30-116-68-10-9-800-72100	FICA	1,171.11	1,205.47	1,237.40	750.46	1,233.00	1,386.00	153.00
30-116-68-10-9-800-72210	VRS Pension Contribution	2,450.71	2,527.80	2,694.89	1,434.00	2,679.00	3,012.00	333.00
30-116-68-10-9-800-72300	Group Health and Dental Insurance	1,755.73	1,922.72	2,002.08	1,166.60	2,486.00	2,486.00	.00
30-116-68-10-9-800-72400	VRS Group Life Insurance	204.62	211.10	217.36	115.55	216.00	243.00	27.00
30-116-68-10-9-800-72750	VRS Retiree Health Care Credit	187.42	193.30	196.07	104.40	195.00	219.00	24.00
30-116-68-10-9-800-73175	Repair/Maint- Computer	1,134.16	1,073.48	2,113.98	70.95	2,100.00	2,100.00	.00
30-116-68-10-9-800-76305	ITRT	346.34	355.15	.00	255.85	350.00	350.00	.00
30-116-68-10-9-800-76515	Software-Instructional	2,121.01	1,904.16	2,634.50	4,450.00	4,450.00	4,529.00	79.00



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Budget Year 2023

G/L Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2022 Adopted Budget	2023 City Mgr/ Supt Recommended	Difference
Fund 30 - School General Fund								
EXPENSE								
Locations 116 - East Salem Elementary								
Function 68 - Technology								
Sub-Function 10 - Classroom Instruction								
Level 9 - District Wide								
Program 800 - Technology								
30-116-68-10-9-800-76530	Computer Supplies	6,401.05	2,693.92	2,857.81	2,196.82	10,000.00	9,250.00	(750.00)
30-116-68-10-9-800-76545	Technology Repair and Replace	.00	.00	.00	126,915.94	.00	.00	.00
30-116-68-10-9-800-78050	Technology Addl VPSA Eligible	25,617.73	20,400.00	17,035.28	1,748.39	20,600.00	20,600.00	.00
	Program 800 - Technology Totals	\$57,254.33	\$48,882.85	\$47,828.67	\$149,370.59	\$60,430.00	\$62,295.00	\$1,865.00
	Level 9 - District Wide Totals	\$57,254.33	\$48,882.85	\$47,828.67	\$149,370.59	\$60,430.00	\$62,295.00	\$1,865.00
	Sub-Function 10 - Classroom Instruction Totals	\$57,254.33	\$48,882.85	\$47,828.67	\$149,370.59	\$60,430.00	\$62,295.00	\$1,865.00
	Function 68 - Technology Totals	\$57,254.33	\$48,882.85	\$47,828.67	\$149,370.59	\$60,430.00	\$62,295.00	\$1,865.00
	Locations 116 - East Salem Elementary Totals	\$3,833,186.45	\$3,685,192.07	\$3,831,307.43	\$2,395,674.90	\$3,767,294.00	\$4,256,316.00	\$489,022.00
Locations 119 - Regional								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 2 - Elementary								
Program 127 - Regional Sp Ed Program								
30-119-61-10-2-127-71120	Compensation-Instructional Salaries	53,567.04	55,248.96	58,546.33	35,022.96	58,011.00	64,771.00	6,760.00
30-119-61-10-2-127-71151	Compensation-Instructional Asst	146,614.95	147,784.22	157,229.11	101,704.55	160,917.00	190,980.00	30,063.00
30-119-61-10-2-127-71665	Bonus Payments To Teachers	.00	.00	17,028.00	.00	.00	.00	.00
30-119-61-10-2-127-72100	FICA	13,383.37	13,405.65	15,445.61	9,556.96	16,748.00	19,565.00	2,817.00
30-119-61-10-2-127-72210	VRS Pension Contribution	19,011.50	15,969.40	15,101.15	6,879.37	17,829.00	15,876.00	(1,953.00)
30-119-61-10-2-127-72220	VRS Hybrid Pension Contribution	12,601.19	16,182.54	20,395.13	13,468.89	18,557.00	26,630.00	8,073.00
30-119-61-10-2-127-72300	Group Health and Dental Insurance	61,655.94	59,260.12	53,336.96	33,175.66	66,528.00	66,528.00	.00
30-119-61-10-2-127-72400	VRS Group Life Insurance	2,641.02	2,686.36	2,862.03	1,640.59	2,934.00	3,427.00	493.00
30-119-61-10-2-127-72510	Hybrid Disability Insurance	276.25	248.94	292.12	192.85	269.00	269.00	.00





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G/L Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2022 Adopted Budget	2023 City Mgr/ Supt Recommended	Difference
Fund <b>30 - School General Fund</b>								
EXPENSE								
Locations <b>119 - Regional</b>								
Function <b>61 - Instruction</b>								
Sub-Function <b>10 - Classroom Instruction</b>								
Level <b>2 - Elementary</b>								
Program <b>127 - Regional Sp Ed Program</b>								
30-119-61-10-2-127-72750	VRS Retiree Health Care Credit	2,419.16	2,460.50	2,584.24	1,481.29	2,649.00	3,095.00	446.00
30-119-61-10-2-127-73010	Autism Support Services	.00	.00	.00	.00	2,667.00	2,667.00	.00
30-119-61-10-2-127-73275	Therapeutic Services -Sp Ed	.00	.00	8,049.94	8,549.81	8,500.00	8,900.00	400.00
30-119-61-10-2-127-73280	Therapeutic Service - Sp Ed - Speech Therapy	.00	.00	.00	.00	400.00	.00	(400.00)
30-119-61-10-2-127-75529	Travel-Itinerant	.00	.00	.00	.00	500.00	.00	(500.00)
30-119-61-10-2-127-76435	Supplies - Instructional	753.01	437.34	3,375.47	804.20	1,667.00	1,667.00	.00
Program <b>127 - Regional Sp Ed Program</b>		\$312,923.43	\$313,684.03	\$354,246.09	\$212,477.13	\$358,176.00	\$404,375.00	\$46,199.00
Totals		\$312,923.43	\$313,684.03	\$354,246.09	\$212,477.13	\$358,176.00	\$404,375.00	\$46,199.00
Level <b>2 - Elementary</b> Totals		\$312,923.43	\$313,684.03	\$354,246.09	\$212,477.13	\$358,176.00	\$404,375.00	\$46,199.00
Level <b>3 - Secondary</b>								
Program <b>127 - Regional Sp Ed Program</b>								
30-119-61-10-3-127-71120	Compensation-Instructional Salaries	64,758.84	66,790.92	67,124.92	42,112.32	70,131.00	77,735.00	7,604.00
30-119-61-10-3-127-71151	Compensation-Instructional Asst	85,081.57	83,441.55	85,474.19	53,999.70	86,863.00	96,388.00	9,525.00
30-119-61-10-3-127-71665	Bonus Payments To Teachers	.00	.00	9,288.00	.00	.00	.00	.00
30-119-61-10-3-127-72100	FICA	10,932.61	10,310.66	11,650.48	7,245.32	12,010.00	13,320.00	1,310.00
30-119-61-10-3-127-72210	VRS Pension Contribution	17,234.65	16,507.10	17,900.50	9,658.52	17,889.00	19,759.00	1,870.00
30-119-61-10-3-127-72220	VRS Hybrid Pension Contribution	6,839.20	7,577.04	7,744.81	3,922.33	8,088.00	9,180.00	1,092.00
30-119-61-10-3-127-72300	Group Health and Dental Insurance	45,177.14	42,459.36	32,581.62	15,985.10	39,281.00	39,281.00	.00
30-119-61-10-3-127-72400	VRS Group Life Insurance	2,011.25	2,012.10	2,067.64	1,094.93	2,104.00	2,333.00	229.00
30-119-61-10-3-127-72510	Hybrid Disability Insurance	117.80	115.00	110.91	56.16	115.00	115.00	.00
30-119-61-10-3-127-72750	VRS Retiree Health Care Credit	1,842.35	1,843.20	1,867.00	988.72	1,900.00	2,107.00	207.00



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G/L Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2022 Adopted Budget	2023 City Mgr/ Supt Recommended	Difference
Fund 30 - School General Fund								
EXPENSE								
Locations 119 - Regional								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 3 - Secondary								
Program 127 - Regional Sp Ed Program								
30-119-61-10-3-127-73010	Autism Support Services	.00	.00	.00	.00	2,667.00	2,667.00	.00
30-119-61-10-3-127-73275	Therapeutic Services -Sp Ed	.00	.00	11,151.80	8,050.48	8,500.00	8,900.00	400.00
30-119-61-10-3-127-73280	Therapeutic Service - Sp Ed - Speech Therapy	.00	.00	.00	.00	400.00	.00	(400.00)
30-119-61-10-3-127-75529	Travel-Itinerant	.00	.00	.00	.00	500.00	.00	(500.00)
30-119-61-10-3-127-76435	Supplies - Instructional	534.12	641.59	915.89	659.87	1,667.00	1,667.00	.00
Program 127 - Regional Sp Ed Program Totals		\$234,529.53	\$231,698.52	\$247,877.76	\$143,773.45	\$252,115.00	\$273,452.00	\$21,337.00
Level 3 - Secondary Totals		\$234,529.53	\$231,698.52	\$247,877.76	\$143,773.45	\$252,115.00	\$273,452.00	\$21,337.00
Level 4 - Middle								
Program 120 - Special Education								
30-119-61-10-4-120-76420	Sp Ed Regional	145.33	.00	.00	.00	.00	.00	.00
Program 120 - Special Education Totals		\$145.33	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Program 127 - Regional Sp Ed Program								
30-119-61-10-4-127-71120	Compensation-Instructional Salaries	61,671.00	63,606.00	67,270.00	40,264.65	66,786.00	74,380.00	7,594.00
30-119-61-10-4-127-71151	Compensation-Instructional Asst	59,891.82	35,499.26	49,142.91	24,979.95	48,164.00	57,492.00	9,328.00
30-119-61-10-4-127-71665	Bonus Payments To Teachers	.00	.00	6,192.00	.00	.00	.00	.00
30-119-61-10-4-127-72100	FICA	7,978.36	6,933.89	8,429.38	4,640.95	8,794.00	10,088.00	1,294.00
30-119-61-10-4-127-72210	VRS Pension Contribution	10,648.12	9,973.40	11,179.01	5,886.65	12,129.00	15,039.00	2,910.00
30-119-61-10-4-127-72220	VRS Hybrid Pension Contribution	8,320.37	5,692.20	8,022.73	3,303.55	6,878.00	6,878.00	.00
30-119-61-10-4-127-72300	Group Health and Dental Insurance	37,115.40	25,918.68	30,868.84	14,789.92	40,680.00	40,680.00	.00
30-119-61-10-4-127-72400	VRS Group Life Insurance	1,584.76	1,308.69	1,548.09	740.95	1,540.00	1,767.00	227.00



# FY 23 Operating Budget for Presentation

Budget Year 2023

G/L Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2022 Adopted Budget	2023 City Mgr/ Supt Recommended	Difference
<b>Fund 30 - School General Fund</b>								
<b>EXPENSE</b>								
Locations <b>119 - Regional</b>								
Function <b>61 - Instruction</b>								
Sub-Function <b>10 - Classroom Instruction</b>								
Level <b>4 - Middle</b>								
Program <b>127 - Regional Sp Ed Program</b>								
30-119-61-10-4-127-72510	Hybrid Disability Insurance	143.25	86.42	114.90	47.35	98.00	98.00	.00
30-119-61-10-4-127-72750	VRS Retiree Health Care Credit	1,451.69	1,198.90	1,397.92	669.05	1,391.00	1,596.00	205.00
30-119-61-10-4-127-73010	Autism Support Services	.00	.00	.00	.00	2,667.00	2,667.00	.00
30-119-61-10-4-127-73275	Therapeutic Services -Sp Ed	.00	.00	11,151.80	8,050.98	8,500.00	8,900.00	400.00
30-119-61-10-4-127-73280	Therapeutic Service - Sp Ed - Speech Therapy	.00	.00	.00	.00	400.00	.00	(400.00)
30-119-61-10-4-127-75529	Travel-Itinerant	.00	.00	.00	.00	500.00	.00	(500.00)
30-119-61-10-4-127-76435	Supplies - Instructional	498.02	330.30	659.64	993.83	1,667.00	1,667.00	.00
Program <b>127 - Regional Sp Ed Program</b> Totals		\$189,302.79	\$150,547.74	\$195,977.22	\$104,367.83	\$200,194.00	\$221,252.00	\$21,058.00
Level <b>4 - Middle</b> Totals		\$189,448.12	\$150,547.74	\$195,977.22	\$104,367.83	\$200,194.00	\$221,252.00	\$21,058.00
Sub-Function <b>10 - Classroom Instruction</b> Totals		\$736,901.08	\$695,930.29	\$798,101.07	\$460,618.41	\$810,485.00	\$899,079.00	\$88,594.00
Function <b>61 - Instruction</b> Totals		\$736,901.08	\$695,930.29	\$798,101.07	\$460,618.41	\$810,485.00	\$899,079.00	\$88,594.00
Locations <b>119 - Regional</b> Totals		\$736,901.08	\$695,930.29	\$798,101.07	\$460,618.41	\$810,485.00	\$899,079.00	\$88,594.00
Locations <b>121 - Central Administration</b>								
Function <b>62 - Administration, Attend. &amp; Health</b>								
Sub-Function <b>62 - Admin, Attend. &amp; Health</b>								
Level <b>9 - District Wide</b>								
Program <b>211 - Board Services</b>								
30-121-62-62-9-211-71111	Compensation-Board Members	20,000.04	20,000.04	19,400.04	11,816.69	20,001.00	20,001.00	.00
30-121-62-62-9-211-72100	FICA	1,530.04	1,530.04	1,484.14	903.95	1,531.00	1,531.00	.00
30-121-62-62-9-211-73080	Legal Services	24,048.00	22,671.73	16,341.13	11,664.00	45,000.00	45,000.00	.00
30-121-62-62-9-211-75300	Insurance - General Liability	45,639.00	44,196.00	44,267.00	37,255.00	54,000.00	54,000.00	.00
30-121-62-62-9-211-75501	Travel-Board Members	5,335.92	4,710.01	2,170.58	5,263.43	6,000.00	6,000.00	.00



# FY 23 Operating Budget for Presentation

Budget Year 2023

G/L Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2022 Adopted Budget	2023 City Mgr/ Supt Recommended	Difference
Fund 30 - School General Fund								
EXPENSE								
Locations 121 - Central Administration								
Function 62 - Administration, Attend. & Health								
Sub-Function 62 - Admin, Attend. & Health								
Level 9 - District Wide								
Program 211 - Board Services								
30-121-62-62-9-211-75802	Dues	28,858.75	26,365.74	21,292.31	18,630.00	27,180.00	24,060.00	(3,120.00)
	Program 211 - Board Services Totals	\$125,411.75	\$119,473.56	\$104,955.20	\$85,533.07	\$153,712.00	\$150,592.00	(\$3,120.00)
Program 212 - Exec Admin Services								
30-121-62-62-9-212-71110	Compensation-Administrative	67,344.00	71,418.84	77,443.38	52,798.90	75,080.00	88,814.00	13,734.00
30-121-62-62-9-212-71112	Compensation-Superintendent	171,569.28	178,700.10	185,222.15	109,711.30	176,153.00	183,750.00	7,597.00
30-121-62-62-9-212-71113	Compensation-Asst Superintendent	.00	138,558.00	140,543.76	83,238.78	138,258.00	141,043.00	2,785.00
30-121-62-62-9-212-71150	Compensation-Clerical	73,582.12	79,322.80	88,026.91	55,323.61	87,384.00	103,112.00	15,728.00
30-121-62-62-9-212-71200	Compensation-OT	1,061.37	1,157.83	962.99	809.48	3,000.00	3,000.00	.00
30-121-62-62-9-212-71522	Compensation-REWIP Retirees	.00	.00	.00	2,700.00	.00	22,434.00	22,434.00
30-121-62-62-9-212-71625	Compensation-Travel Allowance	1,200.00	2,400.00	2,400.00	1,800.00	2,400.00	3,600.00	1,200.00
30-121-62-62-9-212-71630	Compensation-Phone Allowance	.00	.00	.00	600.00	.00	1,800.00	1,800.00
30-121-62-62-9-212-71665	Bonus Payments To Teachers	.00	.00	6,830.42	.00	.00	.00	.00
30-121-62-62-9-212-72100	FICA	25,506.83	37,303.38	38,249.96	25,085.39	36,894.00	45,101.00	8,207.00
30-121-62-62-9-212-72210	VRS Pension Contribution	47,288.40	73,984.48	76,142.70	46,724.48	67,508.00	81,110.00	13,602.00
30-121-62-62-9-212-72300	Group Health and Dental Insurance	41,269.56	49,167.60	52,390.73	30,673.98	53,450.00	53,450.00	.00
30-121-62-62-9-212-72400	VRS Group Life Insurance	4,831.08	6,827.64	7,106.08	4,250.98	6,390.00	8,050.00	1,660.00
30-121-62-62-9-212-72500	Disability Insurance	457.50	457.50	.00	1,287.60	458.00	2,119.00	1,661.00
30-121-62-62-9-212-72700	Workers Compensation	2,300.00	2,340.00	2,514.00	.00	5,000.00	5,000.00	.00
30-121-62-62-9-212-72750	VRS Retiree Health Care Credit	4,425.36	6,254.40	6,416.74	3,838.54	5,770.00	7,269.00	1,499.00



# FY 23 Operating Budget for Presentation

Budget Year 2023

G/L Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2022 Adopted Budget	2023 City Mgr/ Supt Recommended	Difference
Fund 30 - School General Fund								
EXPENSE								
Locations 121 - Central Administration								
Function 62 - Administration, Attend. & Health								
Sub-Function 62 - Admin, Attend. & Health								
Level 9 - District Wide								
Program 212 - Exec Admin Services								
30-121-62-62-9-212-72800	Termination Pay for Vac/Sick Leave	.00	390.54	.00	4,350.35	.00	.00	.00
30-121-62-62-9-212-72802	Deferred Compensation Contribution	19,680.00	20,274.36	20,348.77	14,963.75	20,258.00	7,350.00	(12,908.00)
30-121-62-62-9-212-72805	Auto Allowance	7,200.00	7,200.00	.00	.00	.00	.00	.00
30-121-62-62-9-212-72850	OPEB ARC	2,183.00	2,183.00	2,189.28	.00	.00	.00	.00
30-121-62-62-9-212-73035	Consultants	25,750.00	43,195.00	35,204.00	39,816.74	3,000.00	42,000.00	39,000.00
30-121-62-62-9-212-73060	Emergency Notification Services	7,962.50	7,581.50	7,976.50	7,552.50	8,300.00	8,300.00	.00
30-121-62-62-9-212-73115	Printing Services	12,893.89	16,312.29	10,199.55	11,417.00	14,660.00	14,660.00	.00
30-121-62-62-9-212-73160	Repair/Maint - School Office Equipment	3,584.00	3,558.70	3,396.00	2,491.14	13,000.00	13,000.00	.00
30-121-62-62-9-212-73205	Software Licensing Fees	66,010.39	68,136.67	75,371.72	79,180.89	71,816.00	82,249.00	10,433.00
30-121-62-62-9-212-75200	Postage	11,260.97	11,017.79	11,119.39	8,280.11	16,164.00	16,164.00	.00
30-121-62-62-9-212-75503	Travel- Superintendent	6,795.66	5,110.77	2,649.68	4,278.15	6,000.00	6,000.00	.00
30-121-62-62-9-212-75509	Travel-Asst Superintendent	.00	230.00	594.44	175.00	3,000.00	3,000.00	.00
30-121-62-62-9-212-75510	Travel-Director of Administrative Services	2,664.55	2,134.57	350.00	375.00	1,120.00	1,120.00	.00
30-121-62-62-9-212-76045	Furniture and Equip <\$5,000	936.07	1,299.00	998.16	3,537.22	1,250.00	3,650.00	2,400.00
30-121-62-62-9-212-76105	Supplies - Office	30,752.86	25,537.21	24,661.77	19,018.68	29,500.00	29,500.00	.00
Program 212 - Exec Admin Services Totals		\$638,509.39	\$862,053.97	\$879,309.08	\$614,279.57	\$845,813.00	\$976,645.00	\$130,832.00
Program 213 - Information Services								
30-121-62-62-9-213-73025	Communications Director Services	66,035.00	66,241.00	68,884.00	70,805.00	70,805.00	73,700.00	2,895.00
30-121-62-62-9-213-73210	Special Report Services-Supt	14,287.60	8,964.26	28,034.08	32,433.76	51,853.00	57,853.00	6,000.00



# FY 23 Operating Budget for Presentation

Budget Year 2023

G/L Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2022 Adopted Budget	2023 City Mgr/ Supt Recommended	Difference
Fund 30 - School General Fund								
EXPENSE								
Locations 121 - Central Administration								
Function 62 - Administration, Attend. & Health								
Sub-Function 62 - Admin, Attend. & Health								
Level 9 - District Wide								
Program 213 - Information Services								
30-121-62-62-9-213-74905	Information Technology Services-City	87,327.96	75,801.96	88,599.36	58,836.32	88,255.00	92,248.00	3,993.00
Program 213 - Information Services Totals		\$167,650.56	\$151,007.22	\$185,517.44	\$162,075.08	\$210,913.00	\$223,801.00	\$12,888.00
Program 214 - Personnel Services								
30-121-62-62-9-214-71110	Compensation-Administrative	104,001.96	110,295.00	110,355.75	67,704.56	110,295.00	121,868.00	11,573.00
30-121-62-62-9-214-71150	Compensation-Clerical	64,952.98	65,834.89	66,441.07	41,881.89	65,650.00	74,822.00	9,172.00
30-121-62-62-9-214-71200	Compensation-OT	277.12	328.98	198.05	266.71	750.00	750.00	.00
30-121-62-62-9-214-71625	Compensation-Travel Allowance	1,200.00	1,200.00	1,200.00	700.00	1,200.00	1,200.00	.00
30-121-62-62-9-214-71665	Bonus Payments To Teachers	.00	.00	2,322.00	.00	.00	.00	.00
30-121-62-62-9-214-72100	FICA	12,038.55	12,600.99	12,743.47	7,844.12	13,609.00	15,196.00	1,587.00
30-121-62-62-9-214-72210	VRS Pension Contribution	26,300.40	27,588.24	29,344.29	18,161.01	29,242.00	32,690.00	3,448.00
30-121-62-62-9-214-72300	Group Health and Dental Insurance	20,676.36	19,859.10	20,439.84	12,104.90	24,858.00	24,858.00	.00
30-121-62-62-9-214-72400	VRS Group Life Insurance	2,197.32	2,305.08	2,365.89	1,464.33	2,358.00	2,636.00	278.00
30-121-62-62-9-214-72700	Workers Compensation	10,000.00	78,953.00	80,825.00	8,310.00	73,640.00	73,640.00	.00
30-121-62-62-9-214-72750	VRS Retiree Health Care Credit	2,012.76	2,111.40	2,136.39	1,322.23	2,129.00	2,380.00	251.00
30-121-62-62-9-214-73065	Employee Assistance Plan	5,283.00	7,044.00	6,993.00	3,525.00	7,070.00	9,000.00	1,930.00
30-121-62-62-9-214-73110	Pre-Employment Checks	3,560.00	4,031.00	3,360.00	3,750.00	7,779.00	7,779.00	.00
30-121-62-62-9-214-73120	Recruiting Fees	4,223.23	1,685.13	783.74	.00	4,275.00	4,275.00	.00
30-121-62-62-9-214-73235	Professional Development -NBC Certification Fees	3,225.00	.00	2,079.00	1,485.00	7,200.00	7,200.00	.00
30-121-62-62-9-214-73265	Teacher Licensing	250.00	650.00	1,350.00	2,450.00	250.00	250.00	.00



# FY 23 Operating Budget for Presentation

Budget Year 2023

G/L Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2022 Adopted Budget	2023 City Mgr/ Supt Recommended	Difference
Fund <b>30 - School General Fund</b>								
<b>EXPENSE</b>								
Locations <b>121 - Central Administration</b>								
Function <b>62 - Administration, Attend. &amp; Health</b>								
Sub-Function <b>62 - Admin, Attend. &amp; Health</b>								
Level <b>9 - District Wide</b>								
Program <b>214 - Personnel Services</b>								
30-121-62-62-9-214-75517	Travel-Director of Human Resources	2,561.44	2,681.36	1,837.00	3,103.00	2,940.00	2,940.00	.00
30-121-62-62-9-214-76475	Wellness Program	.00	645.90	.00	.00	2,000.00	2,000.00	.00
	<b>Program 214 - Personnel Services Totals</b>	<b>\$262,760.12</b>	<b>\$337,814.07</b>	<b>\$344,774.49</b>	<b>\$174,072.75</b>	<b>\$355,245.00</b>	<b>\$383,484.00</b>	<b>\$28,239.00</b>
Program <b>216 - Fiscal Services</b>								
30-121-62-62-9-216-71110	Compensation-Administrative	104,001.96	110,295.00	110,355.75	67,704.56	110,295.00	121,868.00	11,573.00
30-121-62-62-9-216-71150	Compensation-Clerical	91,436.20	94,024.43	94,431.02	58,516.09	93,904.00	104,881.00	10,977.00
30-121-62-62-9-216-71200	Compensation-OT	342.44	291.94	127.84	269.56	750.00	750.00	.00
30-121-62-62-9-216-71625	Compensation-Travel Allowance	1,200.00	1,200.00	1,200.00	700.00	1,200.00	1,200.00	.00
30-121-62-62-9-216-71665	Bonus Payments To Teachers	.00	.00	3,870.00	.00	.00	.00	.00
30-121-62-62-9-216-72100	FICA	13,458.04	14,320.50	14,538.51	8,882.00	15,770.00	17,495.00	1,725.00
30-121-62-62-9-216-72210	VRS Pension Contribution	30,600.96	32,018.40	33,998.94	20,936.51	33,938.00	37,686.00	3,748.00
30-121-62-62-9-216-72300	Group Health and Dental Insurance	19,968.24	18,793.74	19,338.42	11,494.47	24,857.00	24,857.00	.00
30-121-62-62-9-216-72400	VRS Group Life Insurance	2,556.60	2,675.04	2,741.13	1,687.98	2,736.00	3,038.00	302.00
30-121-62-62-9-216-72750	VRS Retiree Health Care Credit	2,341.92	2,450.40	2,475.15	1,524.25	2,471.00	2,744.00	273.00
30-121-62-62-9-216-73005	Audit Fees	8,950.00	11,950.00	12,200.00	9,919.86	16,063.00	16,063.00	.00
30-121-62-62-9-216-73037	Contractual Services - Other	2,474.00	3,075.00	3,129.00	3,334.00	3,329.00	3,529.00	200.00
30-121-62-62-9-216-75513	Travel-Director of Business	4,042.47	3,180.01	450.00	1,628.30	4,000.00	3,800.00	(200.00)
	<b>Program 216 - Fiscal Services Totals</b>	<b>\$281,372.83</b>	<b>\$294,274.46</b>	<b>\$298,855.76</b>	<b>\$186,597.58</b>	<b>\$309,313.00</b>	<b>\$337,911.00</b>	<b>\$28,598.00</b>
	<b>Level 9 - District Wide Totals</b>	<b>\$1,475,704.65</b>	<b>\$1,764,623.28</b>	<b>\$1,813,411.97</b>	<b>\$1,222,558.05</b>	<b>\$1,874,996.00</b>	<b>\$2,072,433.00</b>	<b>\$197,437.00</b>
	<b>Sub-Function 62 - Admin, Attend. &amp; Health Totals</b>	<b>\$1,475,704.65</b>	<b>\$1,764,623.28</b>	<b>\$1,813,411.97</b>	<b>\$1,222,558.05</b>	<b>\$1,874,996.00</b>	<b>\$2,072,433.00</b>	<b>\$197,437.00</b>



# FY 23 Operating Budget for Presentation

Budget Year 2023

G/L Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2022 Adopted Budget	2023 City Mgr/ Supt Recommended	Difference
Fund 30 - School General Fund								
EXPENSE								
Locations 121 - Central Administration								
Function 62 - Administration, Attend. & Health		\$1,475,704.65	\$1,764,623.28	\$1,813,411.97	\$1,222,558.05	\$1,874,996.00	\$2,072,433.00	\$197,437.00
	Totals							
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	5,595.50	1,112.00	4,239.25	3,337.50	5,000.00	5,000.00	.00
30-121-64-64-9-420-71190	Compensation-Custodians	53,242.04	52,547.64	26,461.41	16,585.69	25,889.00	30,231.00	4,342.00
30-121-64-64-9-420-71191	Compensation - Const/Maint Mgr	.00	14,287.12	45,051.04	28,916.31	45,094.00	47,286.00	2,192.00
30-121-64-64-9-420-71200	Compensation-OT	.00	.00	884.60	712.34	500.00	500.00	.00
30-121-64-64-9-420-71665	Bonus Payments To Teachers	.00	.00	5,418.00	.00	.00	.00	.00
30-121-64-64-9-420-72100	FICA	4,328.37	5,237.34	6,207.15	3,739.63	5,851.00	6,351.00	500.00
30-121-64-64-9-420-72210	VRS Pension Contribution	1,962.96	1,938.48	604.26	386.26	595.00	580.00	(15.00)
30-121-64-64-9-420-72300	Group Health and Dental Insurance	14,176.08	13,037.48	7,017.24	4,169.90	11,219.00	11,219.00	.00
30-121-64-64-9-420-72400	VRS Group Life Insurance	696.84	688.15	352.05	225.05	347.00	405.00	58.00
30-121-64-64-9-420-72600	Unemployment Compensation	.00	.00	.00	.00	9,000.00	9,000.00	.00
30-121-64-64-9-420-72700	Workers Compensation	460.00	468.00	503.00	.00	1,000.00	1,000.00	.00
30-121-64-64-9-420-72750	VRS Retiree Health Care Credit	313.80	309.91	178.65	189.77	176.00	336.00	160.00
30-121-64-64-9-420-72800	Termination Pay for Vac/Sick Leave	.00	2,622.72	.00	.00	.00	.00	.00
30-121-64-64-9-420-72850	OPEB ARC	437.00	437.00	230.45	.00	.00	.00	.00
30-121-64-64-9-420-73180	Repair/Maint - Other Contracted	5,066.54	18,000.56	7,208.89	7,323.44	6,500.00	7,608.00	1,108.00
30-121-64-64-9-420-73195	Safety and OSHA Training	939.26	645.22	2,057.00	291.00	1,900.00	1,900.00	.00
30-121-64-64-9-420-74900	Building Maintenance -City	17,910.01	12,258.08	13,638.64	15,972.47	18,000.00	18,000.00	.00





# FY 23 Operating Budget for Presentation

Budget Year 2023

G/L Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2022 Adopted Budget	2023 City Mgr/ Supt Recommended	Difference
Fund 30 - School General Fund								
<b>EXPENSE</b>								
Locations 121 - Central Administration								
Function 64 - Operation & Maintenance								
Sub-Function 64 - Operation & Maintenance								
Level 9 - District Wide								
Program 420 - Building Services								
30-121-64-64-9-420-75001	Telecom/ Internet Services	10,922.80	11,507.03	7,199.06	3,765.08	15,900.00	14,310.00	(1,590.00)
30-121-64-64-9-420-75004	Utilities - Electric	22,995.64	21,419.62	21,800.18	14,958.01	26,000.00	27,300.00	1,300.00
30-121-64-64-9-420-75005	Utilities - Natural Gas	2,628.02	2,068.02	2,623.01	1,646.84	4,000.00	4,000.00	.00
30-121-64-64-9-420-75009	Utilities - Water and Sewer	1,403.40	1,307.62	1,386.07	808.36	1,400.00	1,470.00	70.00
30-121-64-64-9-420-75302	Insurance -Property	67,158.00	72,493.00	68,791.00	69,010.00	67,895.00	67,895.00	.00
30-121-64-64-9-420-76110	Supplies - Operational	4,072.68	4,239.83	5,359.29	3,271.20	4,000.00	4,000.00	.00
Program 420 - Building Services Totals		\$214,308.94	\$236,624.82	\$227,210.24	\$175,308.85	\$250,266.00	\$258,391.00	\$8,125.00
Level 9 - District Wide Totals		\$214,308.94	\$236,624.82	\$227,210.24	\$175,308.85	\$250,266.00	\$258,391.00	\$8,125.00
Sub-Function 64 - Operation & Maintenance Totals		\$214,308.94	\$236,624.82	\$227,210.24	\$175,308.85	\$250,266.00	\$258,391.00	\$8,125.00
Function 64 - Operation & Maintenance Totals		\$214,308.94	\$236,624.82	\$227,210.24	\$175,308.85	\$250,266.00	\$258,391.00	\$8,125.00
Locations 121 - Central Administration Totals		\$1,690,013.59	\$2,001,248.10	\$2,040,622.21	\$1,397,866.90	\$2,125,262.00	\$2,330,824.00	\$205,562.00
Locations 122 - Central Attend. & Health								
Function 62 - Administration, Attend. & Health								
Sub-Function 62 - Admin, Attend. & Health								
Level 9 - District Wide								
Program 222 - Health Services								
30-122-62-62-9-222-71131	Compensation-School Nurses	313,733.37	320,535.18	328,040.15	210,222.38	318,944.00	382,501.00	63,557.00
30-122-62-62-9-222-71520	Compensation-Substitutes	8,148.07	7,335.88	3,914.89	4,993.55	8,000.00	8,000.00	.00
30-122-62-62-9-222-71665	Bonus Payments To Teachers	.00	.00	9,288.00	.00	.00	.00	.00
30-122-62-62-9-222-72100	FICA	22,869.44	23,265.59	24,168.40	15,396.50	25,011.00	29,873.00	4,862.00
30-122-62-62-9-222-72210	VRS Pension Contribution	32,836.30	33,610.00	29,277.21	14,256.45	53,008.00	63,572.00	10,564.00
30-122-62-62-9-222-72220	VRS Hybrid Pension Contribution	16,341.20	16,637.20	25,588.43	14,629.75	.00	.00	.00
30-122-62-62-9-222-72300	Group Health and Dental Insurance	23,496.64	23,018.96	30,143.52	17,913.18	39,772.00	39,772.00	.00



# FY 23 Operating Budget for Presentation

Budget Year 2023

G/L Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2022 Adopted Budget	2023 City Mgr/ Supt Recommended	Difference
Fund <b>30 - School General Fund</b>								
<b>EXPENSE</b>								
Locations <b>122 - Central Attend. &amp; Health</b>								
Function <b>62 - Administration, Attend. &amp; Health</b>								
Sub-Function <b>62 - Admin, Attend. &amp; Health</b>								
Level <b>9 - District Wide</b>								
Program <b>222 - Health Services</b>								
30-122-62-62-9-222-72400	VRS Group Life Insurance	4,108.70	4,198.00	4,423.63	2,329.00	4,274.00	5,126.00	852.00
30-122-62-62-9-222-72510	Hybrid Disability Insurance	281.40	252.50	366.48	209.50	.00	.00	.00
30-122-62-62-9-222-72700	Workers Compensation	1,840.00	1,874.00	2,011.00	.00	3,000.00	3,000.00	.00
30-122-62-62-9-222-72750	VRS Retiree Health Care Credit	3,763.50	3,845.50	3,994.51	2,103.00	3,859.00	4,628.00	769.00
30-122-62-62-9-222-72850	OPEB ARC	2,838.00	2,838.00	2,074.06	.00	.00	.00	.00
30-122-62-62-9-222-73037	Contractual Services - Other	3,955.00	4,130.00	4,178.00	4,178.00	4,080.00	4,080.00	.00
30-122-62-62-9-222-73055	Drug Testing Services/Pledge Program	12,897.75	5,974.75	.00	4,833.90	15,613.00	20,673.00	5,060.00
30-122-62-62-9-222-73085	Maintenance of Records	7,649.92	10,130.54	18,224.63	6,110.10	9,500.00	11,500.00	2,000.00
30-122-62-62-9-222-73115	Printing Services	2,707.50	3,235.54	1,759.00	2,071.50	4,000.00	4,000.00	.00
30-122-62-62-9-222-73255	Professional Development	990.34	618.65	816.85	414.00	1,200.00	1,200.00	.00
30-122-62-62-9-222-73260	Student Assistance Program	1,775.00	.00	.00	.00	2,000.00	4,500.00	2,500.00
30-122-62-62-9-222-75525	Travel - Health Services Staff	1,435.77	1,573.32	779.94	849.41	2,974.00	2,974.00	.00
30-122-62-62-9-222-76100	Supplies - Nursing	2,775.48	15,520.78	2,051.33	2,113.42	9,000.00	9,000.00	.00
	Program <b>222 - Health Services Totals</b>	\$464,443.38	\$478,594.39	\$491,100.03	\$302,623.64	\$504,235.00	\$594,399.00	\$90,164.00
Program <b>223 - Psych Services</b>								
30-122-62-62-9-223-71132	Compensation-Psychologists	189,737.88	195,453.72	195,871.06	124,694.48	271,551.00	228,194.00	(43,357.00)
30-122-62-62-9-223-71665	Bonus Payments To Teachers	.00	.00	4,644.00	.00	.00	.00	.00
30-122-62-62-9-223-72100	FICA	12,505.98	12,698.30	12,991.77	8,180.86	19,925.00	17,457.00	(2,468.00)
30-122-62-62-9-223-72210	VRS Pension Contribution	29,751.02	30,647.12	32,567.33	19,307.46	43,287.00	37,926.00	(5,361.00)



# FY 23 Operating Budget for Presentation

Budget Year 2023

G/L Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2022 Adopted Budget	2023 City Mgr/ Supt Recommended	Difference
Fund 30 - School General Fund								
EXPENSE								
Locations 122 - Central Attend. & Health								
Function 62 - Administration, Attend. & Health								
Sub-Function 62 - Admin, Attend. & Health								
Level 9 - District Wide								
Program 223 - Psych Services								
30-122-62-62-9-223-72300	Group Health and Dental Insurance	26,158.24	24,943.24	25,670.76	15,170.70	29,829.00	29,829.00	.00
30-122-62-62-9-223-72400	VRS Group Life Insurance	2,485.66	2,560.48	2,625.79	1,556.64	3,490.00	3,058.00	(432.00)
30-122-62-62-9-223-72750	VRS Retiree Health Care Credit	2,276.82	2,345.50	2,370.99	1,405.69	3,151.00	2,761.00	(390.00)
30-122-62-62-9-223-72800	Termination Pay for Vac/Sick Leave	(.01)	.00	.00	.00	.00	.00	.00
	Program 223 - Psych Services Totals	\$262,915.59	\$268,648.36	\$276,741.70	\$170,315.83	\$371,233.00	\$319,225.00	(\$52,008.00)
Program 224 - Speech/Audio Services								
30-122-62-62-9-224-71185	Compensation- Speech and Vision Teachers	276,232.57	283,039.94	284,229.70	204,714.73	377,071.00	373,344.00	(3,727.00)
30-122-62-62-9-224-71665	Bonus Payments To Teachers	.00	.00	6,966.00	.00	.00	.00	.00
30-122-62-62-9-224-72100	FICA	20,053.07	20,594.25	20,859.74	14,903.62	26,695.00	28,561.00	1,866.00
30-122-62-62-9-224-72210	VRS Pension Contribution	30,574.70	31,485.20	33,558.86	19,619.18	57,997.00	62,050.00	4,053.00
30-122-62-62-9-224-72220	VRS Hybrid Pension Contribution	9,794.50	10,077.60	10,740.53	10,564.25	.00	.00	.00
30-122-62-62-9-224-72300	Group Health and Dental Insurance	18,123.68	16,285.12	16,854.40	12,701.24	29,829.00	29,829.00	.00
30-122-62-62-9-224-72400	VRS Group Life Insurance	3,372.70	3,472.40	3,571.64	2,433.60	4,676.00	5,003.00	327.00
30-122-62-62-9-224-72510	Hybrid Disability Insurance	168.70	153.00	153.84	151.25	.00	.00	.00
30-122-62-62-9-224-72750	VRS Retiree Health Care Credit	3,089.60	3,180.80	3,225.19	2,197.55	4,222.00	4,517.00	295.00
	Program 224 - Speech/Audio Services Totals	\$361,409.52	\$368,288.31	\$380,159.90	\$267,285.42	\$500,490.00	\$503,304.00	\$2,814.00
	Level 9 - District Wide Totals	\$1,088,768.49	\$1,115,531.06	\$1,148,001.63	\$740,224.89	\$1,375,958.00	\$1,416,928.00	\$40,970.00
	Sub-Function 62 - Admin, Attend. & Health Totals	\$1,088,768.49	\$1,115,531.06	\$1,148,001.63	\$740,224.89	\$1,375,958.00	\$1,416,928.00	\$40,970.00
	Function 62 - Administration, Attend. & Health Totals	\$1,088,768.49	\$1,115,531.06	\$1,148,001.63	\$740,224.89	\$1,375,958.00	\$1,416,928.00	\$40,970.00
	Locations 122 - Central Attend. & Health Totals	\$1,088,768.49	\$1,115,531.06	\$1,148,001.63	\$740,224.89	\$1,375,958.00	\$1,416,928.00	\$40,970.00



# FY 23 Operating Budget for Presentation

Budget Year 2023

G/L Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2022 Adopted Budget	2023 City Mgr/ Supt Recommended	Difference
Fund 30 - School General Fund								
EXPENSE								
Locations 130 - Transportation								
Function 63 - Pupil Transportation								
Sub-Function 63 - Pupil Transportation								
Level 9 - District Wide								
Program 310 - Transportation Mgmt and Dir								
30-130-63-63-9-310-71150	Compensation-Clerical	35,184.86	36,114.59	45,283.18	36,418.89	50,257.00	70,470.00	20,213.00
30-130-63-63-9-310-71173	Compensation-Transportation Supr	61,284.12	63,438.24	65,858.88	44,786.56	63,438.00	80,616.00	17,178.00
30-130-63-63-9-310-71200	Compensation-OT	36.63	2.85	19.85	311.61	.00	.00	.00
30-130-63-63-9-310-71665	Bonus Payments To Teachers	.00	.00	3,870.00	.00	.00	.00	.00
30-130-63-63-9-310-72100	FICA	7,137.01	7,373.45	8,298.40	5,811.51	8,698.00	11,558.00	2,860.00
30-130-63-63-9-310-72210	VRS Pension Contribution	15,164.68	15,669.82	17,961.19	13,242.64	18,896.00	25,110.00	6,214.00
30-130-63-63-9-310-72300	Group Health and Dental Insurance	19,116.32	17,976.04	18,126.69	13,267.56	19,886.00	19,886.00	.00
30-130-63-63-9-310-72400	VRS Group Life Insurance	1,266.98	1,309.04	1,448.13	1,067.69	1,524.00	2,025.00	501.00
30-130-63-63-9-310-72700	Workers Compensation	6,671.00	6,792.00	7,289.00	.00	8,000.00	8,000.00	.00
30-130-63-63-9-310-72750	VRS Retiree Health Care Credit	1,160.52	1,199.22	1,307.59	964.15	1,376.00	1,828.00	452.00
30-130-63-63-9-310-72850	OPEB ARC	6,330.00	6,330.00	6,106.95	.00	.00	.00	.00
30-130-63-63-9-310-74900	Building Maintenance -City	243.34	949.74	305.00	1,174.13	2,000.00	2,000.00	.00
30-130-63-63-9-310-76045	Furniture and Equip <\$5,000	2,096.57	96.99	.00	.00	.00	.00	.00
	Program 310 - Transportation Mgmt and Dir Totals	\$155,692.03	\$157,251.98	\$175,874.86	\$117,044.74	\$174,075.00	\$221,493.00	\$47,418.00
Program 320 - Vehicle Operation Services								
30-130-63-63-9-320-71170	Compensation-Bus Drivers	449,133.26	447,463.82	450,071.72	314,936.05	429,126.00	596,824.00	167,698.00
30-130-63-63-9-320-71171	Compensation-Bus Drivers-Field Trips	72,392.98	59,371.91	15,415.10	42,476.65	38,000.00	38,000.00	.00
30-130-63-63-9-320-71172	Compensation-Bus Aides	.00	.00	425.00	.00	.00	.00	.00
30-130-63-63-9-320-71174	Compensation-Substitute Bus Drivers	30,179.79	23,063.91	56,750.17	32,916.03	33,727.00	38,369.00	4,642.00



# FY 23 Operating Budget for Presentation

Budget Year 2023

G/L Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2022 Adopted Budget	2023 City Mgr/ Supt Recommended	Difference
Fund 30 - School General Fund								
EXPENSE								
Locations 130 - Transportation								
Function 63 - Pupil Transportation								
Sub-Function 63 - Pupil Transportation								
Level 9 - District Wide								
Program 320 - Vehicle Operation Services								
30-130-63-63-9-320-71198	Compensation - SOL Summer School	4,261.85	3,878.02	2,182.75	14,009.26	12,500.00	12,500.00	.00
30-130-63-63-9-320-71199	Compensation - Summer School	235.52	233.29	.00	.00	.00	.00	.00
30-130-63-63-9-320-71200	Compensation-OT	7,094.84	4,197.96	1,961.97	1,155.54	7,000.00	7,000.00	.00
30-130-63-63-9-320-71522	Compensation-REWIP Retirees	.00	.00	.00	.00	.00	1,697.00	1,697.00
30-130-63-63-9-320-71665	Bonus Payments To Teachers	.00	.00	44,892.00	2,000.00	.00	.00	.00
30-130-63-63-9-320-72100	FICA	40,032.55	37,394.74	40,205.71	30,350.12	39,808.00	53,121.00	13,313.00
30-130-63-63-9-320-72210	VRS Pension Contribution	8,815.76	9,527.50	4,565.37	2,863.20	9,870.00	11,459.00	1,589.00
30-130-63-63-9-320-72220	VRS Hybrid Pension Contribution	5,690.21	5,850.01	4,887.58	3,454.47	.00	.00	.00
30-130-63-63-9-320-72300	Group Health and Dental Insurance	126,617.16	126,900.24	124,171.60	79,946.46	216,260.00	216,260.00	.00
30-130-63-63-9-320-72400	VRS Group Life Insurance	5,150.84	5,459.50	5,117.55	3,333.54	5,750.00	7,997.00	2,247.00
30-130-63-63-9-320-72510	Hybrid Disability Insurance	841.22	823.03	968.44	656.22	.00	.00	.00
30-130-63-63-9-320-72600	Unemployment Compensation	.00	.00	1,028.24	.11	.00	.00	.00
30-130-63-63-9-320-72750	VRS Retiree Health Care Credit	2,319.70	2,458.87	2,596.80	2,811.40	2,918.00	6,625.00	3,707.00
30-130-63-63-9-320-72800	Termination Pay for Vac/Sick Leave	1,190.00	.00	5,400.00	.00	.00	.00	.00
30-130-63-63-9-320-73055	Drug Testing Services/Pledge Program	2,893.47	3,054.50	2,088.50	1,680.75	2,950.00	2,950.00	.00
30-130-63-63-9-320-73070	Employee Physicals	2,618.00	1,025.00	2,581.00	1,682.00	2,580.00	2,580.00	.00
30-130-63-63-9-320-73100	Parents-Sp Ed Transportation Payments	2,453.28	1,013.12	5,254.42	5,193.52	3,880.00	6,240.00	2,360.00
30-130-63-63-9-320-73255	Professional Development	7,881.66	1,925.12	1,125.15	1,648.73	1,500.00	1,500.00	.00



# FY 23 Operating Budget for Presentation

Budget Year 2023

G/L Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2022 Adopted Budget	2023 City Mgr/ Supt Recommended	Difference
Fund 30 - School General Fund								
EXPENSE								
Locations 130 - Transportation								
Function 63 - Pupil Transportation								
Sub-Function 63 - Pupil Transportation								
Level 9 - District Wide								
Program 320 - Vehicle Operation Services								
30-130-63-63-9-320-73420	Private Carrier Transportation	40.00	1,120.00	10,120.00	.00	.00	.00	.00
30-130-63-63-9-320-75304	Insurance - Motor Vehicle	16,283.00	16,636.00	18,818.00	19,560.00	17,995.00	17,995.00	.00
30-130-63-63-9-320-76110	Supplies - Operational	2,776.42	8,701.66	4,804.23	2,472.99	2,500.00	2,500.00	.00
30-130-63-63-9-320-76125	Fuel and Lubricants	107,344.08	68,660.35	70,057.49	67,836.42	110,000.00	125,000.00	15,000.00
Program 320 - Vehicle Operation Services	Totals	\$896,245.59	\$828,758.55	\$875,488.79	\$630,983.46	\$936,364.00	\$1,148,617.00	\$212,253.00
Program 330 - Transportation Monitoring Svcs								
30-130-63-63-9-330-71172	Compensation-Bus Aides	70,631.84	90,485.96	101,808.67	85,710.91	100,388.00	128,450.00	28,062.00
30-130-63-63-9-330-71200	Compensation-OT	.00	.00	39.09	1,032.26	.00	.00	.00
30-130-63-63-9-330-71520	Compensation-Substitutes	9,322.92	4,298.54	9,295.82	2,477.05	7,000.00	7,000.00	.00
30-130-63-63-9-330-71522	Compensation-REWIP Retirees	.00	.00	.00	.00	.00	1,697.00	1,697.00
30-130-63-63-9-330-71665	Bonus Payments To Teachers	.00	.00	14,706.00	.00	.00	.00	.00
30-130-63-63-9-330-72100	FICA	5,874.61	6,920.63	9,236.84	5,459.79	8,215.00	10,492.00	2,277.00
30-130-63-63-9-330-72210	VRS Pension Contribution	1,132.02	1,205.10	790.68	463.45	2,309.00	2,466.00	157.00
30-130-63-63-9-330-72220	VRS Hybrid Pension Contribution	1,406.90	2,049.94	1,696.52	1,092.30	.00	.00	.00
30-130-63-63-9-330-72300	Group Health and Dental Insurance	30,760.76	38,443.54	34,683.78	21,126.36	44,744.00	44,744.00	.00
30-130-63-63-9-330-72400	VRS Group Life Insurance	901.25	1,155.50	1,378.81	860.76	1,345.00	1,721.00	376.00
30-130-63-63-9-330-72510	Hybrid Disability Insurance	279.57	365.34	361.70	232.75	.00	.00	.00
30-130-63-63-9-330-72600	Unemployment Compensation	.00	.00	521.97	.00	.00	.00	.00
30-130-63-63-9-330-72750	VRS Retiree Health Care Credit	405.81	520.40	699.59	725.76	683.00	1,426.00	743.00



# FY 23 Operating Budget for Presentation

Budget Year 2023

G/L Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2022 Adopted Budget	2023 City Mgr/ Supt Recommended	Difference
Fund 30 - School General Fund								
EXPENSE								
Locations 130 - Transportation								
Function 63 - Pupil Transportation								
Sub-Function 63 - Pupil Transportation								
Level 9 - District Wide								
Program 330 - Transportation Monitoring Svcs								
30-130-63-63-9-330-73040	Crossing Guard Services	82,436.31	53,143.98	77,736.02	38,871.98	90,426.00	87,497.00	(2,929.00)
Program 330 - Transportation Monitoring Svcs Totals		\$203,151.99	\$198,588.93	\$252,955.49	\$158,053.37	\$255,110.00	\$285,493.00	\$30,383.00
Program 340 - Vehicle Maintenance Services								
30-130-63-63-9-340-71190	Compensation-Custodians	.00	.00	29,042.21	17,116.19	49,063.00	57,059.00	7,996.00
30-130-63-63-9-340-71200	Compensation-OT	.00	.00	3.87	.00	.00	.00	.00
30-130-63-63-9-340-72100	FICA	.00	.00	2,162.80	1,265.11	3,753.00	4,365.00	612.00
30-130-63-63-9-340-72210	VRS Pension Contribution	.00	.00	636.78	393.68	1,128.00	1,096.00	(32.00)
30-130-63-63-9-340-72220	VRS Hybrid Pension Contribution	.00	.00	41.14	.00	.00	.00	.00
30-130-63-63-9-340-72300	Group Health and Dental Insurance	.00	.00	7,017.24	4,169.90	8,667.00	8,667.00	.00
30-130-63-63-9-340-72400	VRS Group Life Insurance	.00	.00	394.98	229.39	657.00	765.00	108.00
30-130-63-63-9-340-72510	Hybrid Disability Insurance	.00	.00	9.44	.00	.00	.00	.00
30-130-63-63-9-340-72750	VRS Retiree Health Care Credit	.00	.00	200.44	193.41	334.00	633.00	299.00
30-130-63-63-9-340-72800	Termination Pay for Vac/Sick Leave	.00	.00	216.70	.00	.00	.00	.00
30-130-63-63-9-340-73180	Repair/Maint - Other Contracted	6,401.19	7,022.62	1,793.82	12,097.17	1,000.00	1,000.00	.00
30-130-63-63-9-340-74915	Vehicle Maintenance- City	155,384.06	156,993.98	147,413.83	100,405.58	180,000.00	180,000.00	.00
Program 340 - Vehicle Maintenance Services Totals		\$161,785.25	\$164,016.60	\$188,933.25	\$135,870.43	\$244,602.00	\$253,585.00	\$8,983.00
Program 350 - Bus Regular Purchases								
30-130-63-63-9-350-78030	School Buses and Other Vehicles	153,797.00	38,300.00	70,491.00	340,338.00	300,000.00	300,000.00	.00
Program 350 - Bus Regular Purchases Totals		\$153,797.00	\$38,300.00	\$70,491.00	\$340,338.00	\$300,000.00	\$300,000.00	\$0.00



# FY 23 Operating Budget for Presentation

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G/L Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2022 Adopted Budget	2023 City Mgr/ Supt Recommended	Difference
Fund 30 - School General Fund								
<b>EXPENSE</b>								
Locations 130 - Transportation								
Function 63 - Pupil Transportation								
Sub-Function 63 - Pupil Transportation								
Level 9 - District Wide Totals		\$1,570,671.86	\$1,386,916.06	\$1,563,743.39	\$1,382,290.00	\$1,910,151.00	\$2,209,188.00	\$299,037.00
Sub-Function 63 - Pupil Transportation Totals		\$1,570,671.86	\$1,386,916.06	\$1,563,743.39	\$1,382,290.00	\$1,910,151.00	\$2,209,188.00	\$299,037.00
Function 63 - Pupil Transportation Totals		\$1,570,671.86	\$1,386,916.06	\$1,563,743.39	\$1,382,290.00	\$1,910,151.00	\$2,209,188.00	\$299,037.00
Locations 130 - Transportation Totals		\$1,570,671.86	\$1,386,916.06	\$1,563,743.39	\$1,382,290.00	\$1,910,151.00	\$2,209,188.00	\$299,037.00
Locations 170 - Non-Departmental								
Function 67 - Debt Service & Fund Transfers								
Sub-Function 67 - Debt Service & Transfers								
Level 9 - District Wide								
Program 720 - Intra Agency Fund								
30-170-67-67-9-720-79311	Transfer To School Capital Projects Fund	982,297.76	2,402,801.00	1,857,816.00	1,815,911.00	.00	.00	.00
30-170-67-67-9-720-79313	Transfer to School Reserve Fund	756,353.24	424,621.00	577,282.00	661,185.00	.00	.00	.00
30-170-67-67-9-720-79400	Capital Lease Obligation Principal	104,768.02	95,293.48	99,918.53	.00	.00	100,000.00	100,000.00
30-170-67-67-9-720-79410	Capital Lease Obligation Interest	.00	9,474.54	4,849.49	.00	.00	18,461.00	18,461.00
30-170-67-67-9-720-79598	Pay Increase	.00	.00	.00	.00	2,730,955.00	321,035.00	(2,409,920.00)
30-170-67-67-9-720-79599	Health Insurance Increase	.00	.00	.00	.00	89,982.00	110,705.00	20,723.00
Program 720 - Intra Agency Fund Totals		\$1,843,419.02	\$2,932,190.02	\$2,539,866.02	\$2,477,096.00	\$2,820,937.00	\$550,201.00	(\$2,270,736.00)
Level 9 - District Wide Totals		\$1,843,419.02	\$2,932,190.02	\$2,539,866.02	\$2,477,096.00	\$2,820,937.00	\$550,201.00	(\$2,270,736.00)
Sub-Function 67 - Debt Service & Transfers Totals		\$1,843,419.02	\$2,932,190.02	\$2,539,866.02	\$2,477,096.00	\$2,820,937.00	\$550,201.00	(\$2,270,736.00)
Function 67 - Debt Service & Fund Transfers Totals		\$1,843,419.02	\$2,932,190.02	\$2,539,866.02	\$2,477,096.00	\$2,820,937.00	\$550,201.00	(\$2,270,736.00)
Locations 170 - Non-Departmental Totals		\$1,843,419.02	\$2,932,190.02	\$2,539,866.02	\$2,477,096.00	\$2,820,937.00	\$550,201.00	(\$2,270,736.00)
<b>EXPENSE TOTALS</b>		\$42,414,717.27	\$43,810,935.98	\$44,239,628.98	\$29,122,283.06	\$45,691,446.00	\$47,585,435.00	\$1,893,989.00
Fund 30 - School General Fund Totals								
<b>REVENUE TOTALS</b>		\$43,767,926.65	\$43,868,612.33	\$44,857,097.77	\$32,633,517.14	\$45,691,446.00	\$47,585,435.00	\$1,893,989.00
<b>EXPENSE TOTALS</b>		\$42,414,717.27	\$43,810,935.98	\$44,239,628.98	\$29,122,283.06	\$45,691,446.00	\$47,585,435.00	\$1,893,989.00
Fund 30 - School General Fund Totals		\$1,353,209.38	\$57,676.35	\$617,468.79	\$3,511,234.08	\$0.00	\$0.00	\$0.00
<b>Net Grand Totals</b>								
<b>REVENUE GRAND TOTALS</b>		\$43,767,926.65	\$43,868,612.33	\$44,857,097.77	\$32,633,517.14	\$45,691,446.00	\$47,585,435.00	\$1,893,989.00
<b>EXPENSE GRAND TOTALS</b>		\$42,414,717.27	\$43,810,935.98	\$44,239,628.98	\$29,122,283.06	\$45,691,446.00	\$47,585,435.00	\$1,893,989.00





# FY 23 Operating Budget for Presentation

Budget Year 2023

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Net Grand Totals	\$1,353,209.38	\$57,676.35	\$617,468.79	\$3,511,234.08	\$0.00	\$0.00	\$0.00
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# FY 23 Grant Budget for Presentation

Budget Year 2023

G/L Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2022 Adopted Budget	2023 City Mgr/ Supt Recommended	Difference
<b>Fund 32 - School Grants Fund</b>								
<b>REVENUE</b>								
Locations <b>200 - ISAEP Grant</b>								
Function <b>00 - Revenue</b>								
Sub-Function <b>00 - Revenues</b>								
Level <b>9 - District Wide</b>								
Program <b>000 - General Revenue</b>								
32-200-00-00-9-000-61300	ISAEP - GED Prep	8,355.00	8,386.85	8,386.85	914.81	8,387.00	8,234.00	(153.00)
Program <b>000 - General Revenue Totals</b>		<b>\$8,355.00</b>	<b>\$8,386.85</b>	<b>\$8,386.85</b>	<b>\$914.81</b>	<b>\$8,387.00</b>	<b>\$8,234.00</b>	<b>(\$153.00)</b>
Level <b>9 - District Wide Totals</b>		<b>\$8,355.00</b>	<b>\$8,386.85</b>	<b>\$8,386.85</b>	<b>\$914.81</b>	<b>\$8,387.00</b>	<b>\$8,234.00</b>	<b>(\$153.00)</b>
Sub-Function <b>00 - Revenues Totals</b>		<b>\$8,355.00</b>	<b>\$8,386.85</b>	<b>\$8,386.85</b>	<b>\$914.81</b>	<b>\$8,387.00</b>	<b>\$8,234.00</b>	<b>(\$153.00)</b>
Function <b>00 - Revenue Totals</b>		<b>\$8,355.00</b>	<b>\$8,386.85</b>	<b>\$8,386.85</b>	<b>\$914.81</b>	<b>\$8,387.00</b>	<b>\$8,234.00</b>	<b>(\$153.00)</b>
Locations <b>200 - ISAEP Grant Totals</b>		<b>\$8,355.00</b>	<b>\$8,386.85</b>	<b>\$8,386.85</b>	<b>\$914.81</b>	<b>\$8,387.00</b>	<b>\$8,234.00</b>	<b>(\$153.00)</b>
Locations <b>220 - Race To GED Grant</b>								
Function <b>00 - Revenue</b>								
Sub-Function <b>00 - Revenues</b>								
Level <b>9 - District Wide</b>								
Program <b>000 - General Revenue</b>								
32-220-00-00-9-000-61345	Race to GED Expansion	75,870.27	49,872.03	78,521.00	.00	78,521.00	78,521.00	.00
Program <b>000 - General Revenue Totals</b>		<b>\$75,870.27</b>	<b>\$49,872.03</b>	<b>\$78,521.00</b>	<b>\$0.00</b>	<b>\$78,521.00</b>	<b>\$78,521.00</b>	<b>\$0.00</b>
Level <b>9 - District Wide Totals</b>		<b>\$75,870.27</b>	<b>\$49,872.03</b>	<b>\$78,521.00</b>	<b>\$0.00</b>	<b>\$78,521.00</b>	<b>\$78,521.00</b>	<b>\$0.00</b>
Sub-Function <b>00 - Revenues Totals</b>		<b>\$75,870.27</b>	<b>\$49,872.03</b>	<b>\$78,521.00</b>	<b>\$0.00</b>	<b>\$78,521.00</b>	<b>\$78,521.00</b>	<b>\$0.00</b>
Function <b>00 - Revenue Totals</b>		<b>\$75,870.27</b>	<b>\$49,872.03</b>	<b>\$78,521.00</b>	<b>\$0.00</b>	<b>\$78,521.00</b>	<b>\$78,521.00</b>	<b>\$0.00</b>
Locations <b>220 - Race To GED Grant Totals</b>		<b>\$75,870.27</b>	<b>\$49,872.03</b>	<b>\$78,521.00</b>	<b>\$0.00</b>	<b>\$78,521.00</b>	<b>\$78,521.00</b>	<b>\$0.00</b>
Locations <b>230 - Preschool Mini Grants</b>								
Function <b>00 - Revenue</b>								
Sub-Function <b>00 - Revenues</b>								
Level <b>9 - District Wide</b>								
Program <b>000 - General Revenue</b>								
32-230-00-00-9-000-62210	IDEA Part B Sec 619 Spec Ed Preschool 84.173	10,051.29	21,679.05	18,590.62	6,237.97	18,182.00	18,313.00	131.00
32-230-00-00-9-000-62211	IDEA Part B Sec 619 Spec Ed Preschool Carryover 84.173	2,040.92	6,861.99	.00	.00	.00	.00	.00
Program <b>000 - General Revenue Totals</b>		<b>\$12,092.21</b>	<b>\$28,541.04</b>	<b>\$18,590.62</b>	<b>\$6,237.97</b>	<b>\$18,182.00</b>	<b>\$18,313.00</b>	<b>\$131.00</b>
Level <b>9 - District Wide Totals</b>		<b>\$12,092.21</b>	<b>\$28,541.04</b>	<b>\$18,590.62</b>	<b>\$6,237.97</b>	<b>\$18,182.00</b>	<b>\$18,313.00</b>	<b>\$131.00</b>
Sub-Function <b>00 - Revenues Totals</b>		<b>\$12,092.21</b>	<b>\$28,541.04</b>	<b>\$18,590.62</b>	<b>\$6,237.97</b>	<b>\$18,182.00</b>	<b>\$18,313.00</b>	<b>\$131.00</b>
Function <b>00 - Revenue Totals</b>		<b>\$12,092.21</b>	<b>\$28,541.04</b>	<b>\$18,590.62</b>	<b>\$6,237.97</b>	<b>\$18,182.00</b>	<b>\$18,313.00</b>	<b>\$131.00</b>
Locations <b>230 - Preschool Mini Grants Totals</b>		<b>\$12,092.21</b>	<b>\$28,541.04</b>	<b>\$18,590.62</b>	<b>\$6,237.97</b>	<b>\$18,182.00</b>	<b>\$18,313.00</b>	<b>\$131.00</b>



# FY 23 Grant Budget for Presentation

Budget Year 2023

G/L Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2022 Adopted Budget	2023 City Mgr/ Supt Recommended	Difference
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	35,583.52	38,085.10	38,462.42	16,107.64	38,463.00	38,463.00	.00
32-240-00-00-9-000-61121	Adult Literacy	90,801.89	90,801.89	82,461.25	45,811.80	82,462.00	82,462.00	.00
32-240-00-00-9-000-62300	Adult Basic Ed 84.002	292,891.61	289,500.62	327,189.74	146,727.93	373,299.00	373,299.00	.00
32-240-00-00-9-000-62305	Corrections Ed & Other Institutionalized Indivs 84.002A	3,624.63	2,076.86	1,792.20	.00	.00	5,000.00	5,000.00
32-240-00-00-9-000-62310	Road to Success in VA Program (RSVP) 93.558	.00	3,935.94	.00	.00	.00	.00	.00
32-240-00-00-9-000-62315	Economic Equity Initiative 17.278	.00	.00	1,009.22	.00	.00	.00	.00
32-240-00-00-9-000-63237	Adult Education Fees	630.00	2,470.00	721.06	.00	.00	.00	.00
Program 000 - General Revenue Totals		\$423,531.65	\$426,870.41	\$451,635.89	\$208,647.37	\$494,224.00	\$499,224.00	\$5,000.00
Level 9 - District Wide Totals		\$423,531.65	\$426,870.41	\$451,635.89	\$208,647.37	\$494,224.00	\$499,224.00	\$5,000.00
Sub-Function 00 - Revenues Totals		\$423,531.65	\$426,870.41	\$451,635.89	\$208,647.37	\$494,224.00	\$499,224.00	\$5,000.00
Function 00 - Revenue Totals		\$423,531.65	\$426,870.41	\$451,635.89	\$208,647.37	\$494,224.00	\$499,224.00	\$5,000.00
Locations 240 - Adult Basic Education Grant Totals		\$423,531.65	\$426,870.41	\$451,635.89	\$208,647.37	\$494,224.00	\$499,224.00	\$5,000.00
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	457,546.38	456,555.74	611,128.51	159,088.89	522,777.00	522,921.00	144.00
Program 000 - General Revenue Totals		\$457,546.38	\$456,555.74	\$611,128.51	\$159,088.89	\$522,777.00	\$522,921.00	\$144.00
Level 9 - District Wide Totals		\$457,546.38	\$456,555.74	\$611,128.51	\$159,088.89	\$522,777.00	\$522,921.00	\$144.00
Sub-Function 00 - Revenues Totals		\$457,546.38	\$456,555.74	\$611,128.51	\$159,088.89	\$522,777.00	\$522,921.00	\$144.00
Function 00 - Revenue Totals		\$457,546.38	\$456,555.74	\$611,128.51	\$159,088.89	\$522,777.00	\$522,921.00	\$144.00
Locations 250 - ESEA Title I Grant Totals		\$457,546.38	\$456,555.74	\$611,128.51	\$159,088.89	\$522,777.00	\$522,921.00	\$144.00



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G/L Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2022 Adopted Budget	2023 City Mgr/ Supt Recommended	Difference
Fund 32 - School Grants Fund								
<b>REVENUE</b>								
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	71,692.97	96,513.58	90,138.68	61,073.42	94,536.00	104,637.00	10,101.00
Program 000 - General Revenue Totals		\$71,692.97	\$96,513.58	\$90,138.68	\$61,073.42	\$94,536.00	\$104,637.00	\$10,101.00
Level 9 - District Wide Totals		\$71,692.97	\$96,513.58	\$90,138.68	\$61,073.42	\$94,536.00	\$104,637.00	\$10,101.00
Sub-Function 00 - Revenues Totals		\$71,692.97	\$96,513.58	\$90,138.68	\$61,073.42	\$94,536.00	\$104,637.00	\$10,101.00
Function 00 - Revenue Totals		\$71,692.97	\$96,513.58	\$90,138.68	\$61,073.42	\$94,536.00	\$104,637.00	\$10,101.00
Locations 270 - ESEA II A Teacher Qual Grant Totals		\$71,692.97	\$96,513.58	\$90,138.68	\$61,073.42	\$94,536.00	\$104,637.00	\$10,101.00
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	8,828.09	11,088.38	19,391.27	6,199.25	19,298.00	15,986.00	(3,312.00)
32-280-00-00-9-000-62061	NCLB Title III A LEP Carryover	.00	2,394.04	.00	.00	.00	.00	.00
32-280-00-00-9-000-62065	Title III A Immigrant Children & Youth 84.365	.00	.00	1,765.47	656.68	.00	.00	.00
32-280-00-00-9-000-62066	Title III A Immigrant Children & Youth Carryover 84.365	.00	2,777.37	.00	.00	.00	.00	.00
Program 000 - General Revenue Totals		\$8,828.09	\$16,259.79	\$21,156.74	\$6,855.93	\$19,298.00	\$15,986.00	(\$3,312.00)
Level 9 - District Wide Totals		\$8,828.09	\$16,259.79	\$21,156.74	\$6,855.93	\$19,298.00	\$15,986.00	(\$3,312.00)
Sub-Function 00 - Revenues Totals		\$8,828.09	\$16,259.79	\$21,156.74	\$6,855.93	\$19,298.00	\$15,986.00	(\$3,312.00)
Function 00 - Revenue Totals		\$8,828.09	\$16,259.79	\$21,156.74	\$6,855.93	\$19,298.00	\$15,986.00	(\$3,312.00)
Locations 280 - ESEA III A Grant Totals		\$8,828.09	\$16,259.79	\$21,156.74	\$6,855.93	\$19,298.00	\$15,986.00	(\$3,312.00)
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	715,036.81	594,519.05	719,756.01	344,820.47	790,410.00	797,253.00	6,843.00
32-300-00-00-9-000-62121	Flow Thru Title VIB Carryover 84.027	42,620.06	150,166.93	117,382.07	.00	.00	.00	.00



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G/L Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2022 Adopted Budget	2023 City Mgr/ Supt Recommended	Difference
Fund 32 - School Grants Fund								
<b>REVENUE</b>								
Locations 300 - Flow Thru Title VI B Grant								
Function 00 - Revenue								
Sub-Function 00 - Revenues								
Level 9 - District Wide								
Program 000 - General Revenue								
Program 000 - General Revenue Totals		\$757,656.87	\$744,685.98	\$837,138.08	\$344,820.47	\$790,410.00	\$797,253.00	\$6,843.00
Level 9 - District Wide Totals		\$757,656.87	\$744,685.98	\$837,138.08	\$344,820.47	\$790,410.00	\$797,253.00	\$6,843.00
Sub-Function 00 - Revenues Totals		\$757,656.87	\$744,685.98	\$837,138.08	\$344,820.47	\$790,410.00	\$797,253.00	\$6,843.00
Function 00 - Revenue Totals		\$757,656.87	\$744,685.98	\$837,138.08	\$344,820.47	\$790,410.00	\$797,253.00	\$6,843.00
Locations 300 - Flow Thru Title VI B Grant Totals		\$757,656.87	\$744,685.98	\$837,138.08	\$344,820.47	\$790,410.00	\$797,253.00	\$6,843.00
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- Perkins Voc Ed 84.048		48,877.60	58,898.88	54,358.89	.00	52,552.00	56,853.00	4,301.00
62270								
Program 000 - General Revenue Totals		\$48,877.60	\$58,898.88	\$54,358.89	\$0.00	\$52,552.00	\$56,853.00	\$4,301.00
Level 9 - District Wide Totals		\$48,877.60	\$58,898.88	\$54,358.89	\$0.00	\$52,552.00	\$56,853.00	\$4,301.00
Sub-Function 00 - Revenues Totals		\$48,877.60	\$58,898.88	\$54,358.89	\$0.00	\$52,552.00	\$56,853.00	\$4,301.00
Function 00 - Revenue Totals		\$48,877.60	\$58,898.88	\$54,358.89	\$0.00	\$52,552.00	\$56,853.00	\$4,301.00
Locations 310 - Perkins Vocational Ed Grant Totals		\$48,877.60	\$58,898.88	\$54,358.89	\$0.00	\$52,552.00	\$56,853.00	\$4,301.00
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- School Security Grant		42,792.00	.00	16,999.00	.00	.00	.00	.00
61301								
Program 000 - General Revenue Totals		\$42,792.00	\$0.00	\$16,999.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 9 - District Wide Totals		\$42,792.00	\$0.00	\$16,999.00	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function 00 - Revenues Totals		\$42,792.00	\$0.00	\$16,999.00	\$0.00	\$0.00	\$0.00	\$0.00
Function 00 - Revenue Totals		\$42,792.00	\$0.00	\$16,999.00	\$0.00	\$0.00	\$0.00	\$0.00
Locations 340 - School Security Grant Totals		\$42,792.00	\$0.00	\$16,999.00	\$0.00	\$0.00	\$0.00	\$0.00



# FY 23 Grant Budget for Presentation

Budget Year 2023

G/L Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2022 Adopted Budget	2023 City Mgr/ Supt Recommended	Difference
Fund 32 - School Grants Fund								
REVENUE								
Locations 400 - VA Preschool Initiative Grants								
Function 00 - Revenue								
Sub-Function 00 - Revenues								
Level 9 - District Wide								
Program 000 - General Revenue								
32-400-00-00-9-000-61615	Virginia Preschool Initiative Grant 240281	139,156.00	147,108.00	101,480.34	58,413.82	159,308.00	220,723.00	61,415.00
32-400-00-00-9-000-62616	Virginia Preschool Initiative - TANF 93.558	.00	.00	31,268.66	.00	.00	.00	.00
Program 000 - General Revenue Totals		\$139,156.00	\$147,108.00	\$132,749.00	\$58,413.82	\$159,308.00	\$220,723.00	\$61,415.00
Level 9 - District Wide Totals		\$139,156.00	\$147,108.00	\$132,749.00	\$58,413.82	\$159,308.00	\$220,723.00	\$61,415.00
Sub-Function 00 - Revenues Totals		\$139,156.00	\$147,108.00	\$132,749.00	\$58,413.82	\$159,308.00	\$220,723.00	\$61,415.00
Function 00 - Revenue Totals		\$139,156.00	\$147,108.00	\$132,749.00	\$58,413.82	\$159,308.00	\$220,723.00	\$61,415.00
Locations 400 - VA Preschool Initiative Grants Totals		\$139,156.00	\$147,108.00	\$132,749.00	\$58,413.82	\$159,308.00	\$220,723.00	\$61,415.00
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	25,512.34	18,798.41	8,961.86	296.04	.00	.00	.00
Program 000 - General Revenue Totals		\$25,512.34	\$18,798.41	\$8,961.86	\$296.04	\$0.00	\$0.00	\$0.00
Level 9 - District Wide Totals		\$25,512.34	\$18,798.41	\$8,961.86	\$296.04	\$0.00	\$0.00	\$0.00
Sub-Function 00 - Revenues Totals		\$25,512.34	\$18,798.41	\$8,961.86	\$296.04	\$0.00	\$0.00	\$0.00
Function 00 - Revenue Totals		\$25,512.34	\$18,798.41	\$8,961.86	\$296.04	\$0.00	\$0.00	\$0.00
Locations 410 - Health Profession Opportunity Totals		\$25,512.34	\$18,798.41	\$8,961.86	\$296.04	\$0.00	\$0.00	\$0.00
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	17,945.43	22,010.95	18,895.12	41,496.88	.00	.00	.00
32-420-00-00-9-000-61621	PBIS of the VTSS Carryover 240427	7,222.02	.00	.00	.00	.00	.00	.00
Program 000 - General Revenue Totals		\$25,167.45	\$22,010.95	\$18,895.12	\$41,496.88	\$0.00	\$0.00	\$0.00
Level 9 - District Wide Totals		\$25,167.45	\$22,010.95	\$18,895.12	\$41,496.88	\$0.00	\$0.00	\$0.00
Sub-Function 00 - Revenues Totals		\$25,167.45	\$22,010.95	\$18,895.12	\$41,496.88	\$0.00	\$0.00	\$0.00



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G/L Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2022 Adopted Budget	2023 City Mgr/ Supt Recommended	Difference
Fund 32 - School Grants Fund								
<b>REVENUE</b>								
Locations 420 - PBIS of the VTSS								
	Function 00 - Revenue Totals	\$25,167.45	\$22,010.95	\$18,895.12	\$41,496.88	\$0.00	\$0.00	\$0.00
	Locations 420 - PBIS of the VTSS Totals	\$25,167.45	\$22,010.95	\$18,895.12	\$41,496.88	\$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	29,520.99	31,612.40	37,179.16	21,556.88	41,476.00	41,476.00	.00
	Program 000 - General Revenue Totals	\$29,520.99	\$31,612.40	\$37,179.16	\$21,556.88	\$41,476.00	\$41,476.00	\$0.00
	Level 9 - District Wide Totals	\$29,520.99	\$31,612.40	\$37,179.16	\$21,556.88	\$41,476.00	\$41,476.00	\$0.00
	Sub-Function 00 - Revenues Totals	\$29,520.99	\$31,612.40	\$37,179.16	\$21,556.88	\$41,476.00	\$41,476.00	\$0.00
	Function 00 - Revenue Totals	\$29,520.99	\$31,612.40	\$37,179.16	\$21,556.88	\$41,476.00	\$41,476.00	\$0.00
	Locations 440 - Student Supp & Acad Achievement Totals	\$29,520.99	\$31,612.40	\$37,179.16	\$21,556.88	\$41,476.00	\$41,476.00	\$0.00
Locations 460 - Year Round School								
	Function 00 - Revenue							
	Sub-Function 00 - Revenues							
	Level 9 - District Wide							
	Program 000 - General Revenue							
32-460-00-00-9-000-61401	Year Round School Planning Grants	.00	12,454.15	37,545.85	.00	.00	.00	.00
32-460-00-00-9-000-61402	Year Round School Start-Up Grant	.00	.00	62,741.70	200,000.00	250,000.00	.00	(\$250,000.00)
32-460-00-00-9-000-61404	Year Round School Start-Up Grant Carryover	.00	.00	.00	237,258.30	.00	.00	.00
	Program 000 - General Revenue Totals	\$0.00	\$12,454.15	\$100,287.55	\$437,258.30	\$250,000.00	\$0.00	(\$250,000.00)
	Level 9 - District Wide Totals	\$0.00	\$12,454.15	\$100,287.55	\$437,258.30	\$250,000.00	\$0.00	(\$250,000.00)
	Sub-Function 00 - Revenues Totals	\$0.00	\$12,454.15	\$100,287.55	\$437,258.30	\$250,000.00	\$0.00	(\$250,000.00)
	Function 00 - Revenue Totals	\$0.00	\$12,454.15	\$100,287.55	\$437,258.30	\$250,000.00	\$0.00	(\$250,000.00)
	Locations 460 - Year Round School Totals	\$0.00	\$12,454.15	\$100,287.55	\$437,258.30	\$250,000.00	\$0.00	(\$250,000.00)
Locations 470 - Reentry Employment Opportunity								
	Function 00 - Revenue							
	Sub-Function 00 - Revenues							
	Level 9 - District Wide							
	Program 000 - General Revenue							
32-470-00-00-9-000-62355	Reentry Employment Opportunity Grant 17.270	.00	.00	867.92	.00	.00	.00	.00



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G/L Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2022 Adopted Budget	2023 City Mgr/ Supt Recommended	Difference
Fund 32 - School Grants Fund								
<b>REVENUE</b>								
Locations 470 - Reentry Employment Opportunity								
Function 00 - Revenue								
Sub-Function 00 - Revenues								
Level 9 - District Wide								
Program 000 - General Revenue								
Program 000 - General Revenue Totals		\$0.00	\$0.00	\$867.92	\$0.00	\$0.00	\$0.00	\$0.00
Level 9 - District Wide Totals		\$0.00	\$0.00	\$867.92	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function 00 - Revenues Totals		\$0.00	\$0.00	\$867.92	\$0.00	\$0.00	\$0.00	\$0.00
Function 00 - Revenue Totals		\$0.00	\$0.00	\$867.92	\$0.00	\$0.00	\$0.00	\$0.00
Locations 470 - Reentry Employment Opportunity Totals		\$0.00	\$0.00	\$867.92	\$0.00	\$0.00	\$0.00	\$0.00
Locations 480 - CARES Act								
Function 00 - Revenue								
Sub-Function 00 - Revenues								
Level 9 - District Wide								
Program 000 - General Revenue								
32-480-00-00-9-000-62260 CARES Act 84.425D		.00	.00	298,505.35	141,908.43	150,000.00	.00	(\$150,000.00)
Program 000 - General Revenue Totals		\$0.00	\$0.00	\$298,505.35	\$141,908.43	\$150,000.00	\$0.00	(\$150,000.00)
Level 9 - District Wide Totals		\$0.00	\$0.00	\$298,505.35	\$141,908.43	\$150,000.00	\$0.00	(\$150,000.00)
Sub-Function 00 - Revenues Totals		\$0.00	\$0.00	\$298,505.35	\$141,908.43	\$150,000.00	\$0.00	(\$150,000.00)
Function 00 - Revenue Totals		\$0.00	\$0.00	\$298,505.35	\$141,908.43	\$150,000.00	\$0.00	(\$150,000.00)
Locations 480 - CARES Act Totals		\$0.00	\$0.00	\$298,505.35	\$141,908.43	\$150,000.00	\$0.00	(\$150,000.00)
Locations 490 - Coronavirus Relief (CRF) 21.019								
Function 00 - Revenue								
Sub-Function 00 - Revenues								
Level 9 - District Wide								
Program 000 - General Revenue								
32-490-00-00-9-000-62265 Coronavirus Relief Fund (CRF) 21.019		.00	.00	663,128.00	.00	.00	.00	.00
Program 000 - General Revenue Totals		\$0.00	\$0.00	\$663,128.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 9 - District Wide Totals		\$0.00	\$0.00	\$663,128.00	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function 00 - Revenues Totals		\$0.00	\$0.00	\$663,128.00	\$0.00	\$0.00	\$0.00	\$0.00
Function 00 - Revenue Totals		\$0.00	\$0.00	\$663,128.00	\$0.00	\$0.00	\$0.00	\$0.00
Locations 490 - Coronavirus Relief (CRF) 21.019 Totals		\$0.00	\$0.00	\$663,128.00	\$0.00	\$0.00	\$0.00	\$0.00





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Budget Year 2023

G/L Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2022 Adopted Budget	2023 City Mgr/ Supt Recommended	Difference
Fund 32 - School Grants Fund								
REVENUE								
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	34,593.91	37,557.92	70,000.00	50,000.00	(20,000.00)
Program 000 - General Revenue Totals		\$0.00	\$0.00	\$34,593.91	\$37,557.92	\$70,000.00	\$50,000.00	(\$20,000.00)
Level 9 - District Wide Totals		\$0.00	\$0.00	\$34,593.91	\$37,557.92	\$70,000.00	\$50,000.00	(\$20,000.00)
Sub-Function 00 - Revenues Totals		\$0.00	\$0.00	\$34,593.91	\$37,557.92	\$70,000.00	\$50,000.00	(\$20,000.00)
Function 00 - Revenue Totals		\$0.00	\$0.00	\$34,593.91	\$37,557.92	\$70,000.00	\$50,000.00	(\$20,000.00)
Locations 500 - CARES GEER 84.425C Totals		\$0.00	\$0.00	\$34,593.91	\$37,557.92	\$70,000.00	\$50,000.00	(\$20,000.00)
Locations 510 - CARES ESSER 84.425D								
Function 00 - Revenue								
Sub-Function 00 - Revenues								
Level 9 - District Wide								
Program 000 - General Revenue								
32-510-00-00-9-000-62261	CARES Act ESSER State Set-aside 84.425D	.00	.00	30,041.97	2,170.00	26,000.00	10,000.00	(16,000.00)
Program 000 - General Revenue Totals		\$0.00	\$0.00	\$30,041.97	\$2,170.00	\$26,000.00	\$10,000.00	(\$16,000.00)
Level 9 - District Wide Totals		\$0.00	\$0.00	\$30,041.97	\$2,170.00	\$26,000.00	\$10,000.00	(\$16,000.00)
Sub-Function 00 - Revenues Totals		\$0.00	\$0.00	\$30,041.97	\$2,170.00	\$26,000.00	\$10,000.00	(\$16,000.00)
Function 00 - Revenue Totals		\$0.00	\$0.00	\$30,041.97	\$2,170.00	\$26,000.00	\$10,000.00	(\$16,000.00)
Locations 510 - CARES ESSER 84.425D Totals		\$0.00	\$0.00	\$30,041.97	\$2,170.00	\$26,000.00	\$10,000.00	(\$16,000.00)
Locations 520 - Jobs for VA Graduates-JVG Grant								
Function 00 - Revenue								
Sub-Function 00 - Revenues								
Level 9 - District Wide								
Program 000 - General Revenue								
32-520-00-00-9-000-61625	Jobs for Virginia Graduates (JVG) Grant	.00	.00	30,000.00	.00	.00	.00	.00
Program 000 - General Revenue Totals		\$0.00	\$0.00	\$30,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 9 - District Wide Totals		\$0.00	\$0.00	\$30,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function 00 - Revenues Totals		\$0.00	\$0.00	\$30,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Function 00 - Revenue Totals		\$0.00	\$0.00	\$30,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Locations 520 - Jobs for VA Graduates-JVG Grant Totals		\$0.00	\$0.00	\$30,000.00	\$0.00	\$0.00	\$0.00	\$0.00



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G/L Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2022 Adopted Budget	2023 City Mgr/ Supt Recommended	Difference
Fund 32 - School Grants Fund								
REVENUE								
Locations 530 - CRRSA ESSER II 84.425D								
Function 00 - Revenue								
Sub-Function 00 - Revenues								
Level 9 - District Wide								
Program 000 - General Revenue								
32-530-00-00-9-000-62263	CRRSA ESSER II 84.425D	.00	.00	46,236.50	726,428.23	.00	773,816.00	773,816.00
Program 000 - General Revenue Totals		\$0.00	\$0.00	\$46,236.50	\$726,428.23	\$0.00	\$773,816.00	\$773,816.00
Level 9 - District Wide Totals		\$0.00	\$0.00	\$46,236.50	\$726,428.23	\$0.00	\$773,816.00	\$773,816.00
Sub-Function 00 - Revenues Totals		\$0.00	\$0.00	\$46,236.50	\$726,428.23	\$0.00	\$773,816.00	\$773,816.00
Function 00 - Revenue Totals		\$0.00	\$0.00	\$46,236.50	\$726,428.23	\$0.00	\$773,816.00	\$773,816.00
Locations 530 - CRRSA ESSER II 84.425D Totals		\$0.00	\$0.00	\$46,236.50	\$726,428.23	\$0.00	\$773,816.00	\$773,816.00
Locations 540 - CRRSA ESSER III 84.425U								
Function 00 - Revenue								
Sub-Function 00 - Revenues								
Level 9 - District Wide								
Program 000 - General Revenue								
32-540-00-00-9-000-62264	CRRSA ESSER III 84.425U	.00	.00	.00	416,892.69	.00	2,413,332.00	2,413,332.00
Program 000 - General Revenue Totals		\$0.00	\$0.00	\$0.00	\$416,892.69	\$0.00	\$2,413,332.00	\$2,413,332.00
Level 9 - District Wide Totals		\$0.00	\$0.00	\$0.00	\$416,892.69	\$0.00	\$2,413,332.00	\$2,413,332.00
Sub-Function 00 - Revenues Totals		\$0.00	\$0.00	\$0.00	\$416,892.69	\$0.00	\$2,413,332.00	\$2,413,332.00
Function 00 - Revenue Totals		\$0.00	\$0.00	\$0.00	\$416,892.69	\$0.00	\$2,413,332.00	\$2,413,332.00
Locations 540 - CRRSA ESSER III 84.425U Totals		\$0.00	\$0.00	\$0.00	\$416,892.69	\$0.00	\$2,413,332.00	\$2,413,332.00
Locations 550 - Goodwill YouthBuild 17.274								
Function 00 - Revenue								
Sub-Function 00 - Revenues								
Level 9 - District Wide								
Program 000 - General Revenue								
32-550-00-00-9-000-62348	Goodwill YouthBuild 17.274	.00	.00	.00	1,175.54	.00	24,396.00	24,396.00
Program 000 - General Revenue Totals		\$0.00	\$0.00	\$0.00	\$1,175.54	\$0.00	\$24,396.00	\$24,396.00
Level 9 - District Wide Totals		\$0.00	\$0.00	\$0.00	\$1,175.54	\$0.00	\$24,396.00	\$24,396.00
Sub-Function 00 - Revenues Totals		\$0.00	\$0.00	\$0.00	\$1,175.54	\$0.00	\$24,396.00	\$24,396.00
Function 00 - Revenue Totals		\$0.00	\$0.00	\$0.00	\$1,175.54	\$0.00	\$24,396.00	\$24,396.00
Locations 550 - Goodwill YouthBuild 17.274 Totals		\$0.00	\$0.00	\$0.00	\$1,175.54	\$0.00	\$24,396.00	\$24,396.00



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G/L Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2022 Adopted Budget	2023 City Mgr/ Supt Recommended	Difference
<b>Fund 32 - School Grants Fund</b>								
<b>REVENUE</b>								
Locations <b>570 - ARP Flow Thru 84.027X</b>								
Function <b>00 - Revenue</b>								
Sub-Function <b>00 - Revenues</b>								
Level <b>9 - District Wide</b>								
Program <b>000 - General Revenue</b>								
32-570-00-00-9-000-62123	ARP Flow Thru 84.027X	.00	.00	.00	1,331.95	.00	.00	.00
Program <b>000 - General Revenue Totals</b>		\$0.00	\$0.00	\$0.00	\$1,331.95	\$0.00	\$0.00	\$0.00
Level <b>9 - District Wide Totals</b>		\$0.00	\$0.00	\$0.00	\$1,331.95	\$0.00	\$0.00	\$0.00
Sub-Function <b>00 - Revenues Totals</b>		\$0.00	\$0.00	\$0.00	\$1,331.95	\$0.00	\$0.00	\$0.00
Function <b>00 - Revenue Totals</b>		\$0.00	\$0.00	\$0.00	\$1,331.95	\$0.00	\$0.00	\$0.00
Locations <b>570 - ARP Flow Thru 84.027X Totals</b>		\$0.00	\$0.00	\$0.00	\$1,331.95	\$0.00	\$0.00	\$0.00
Locations <b>590 - ARP Homeless II C&amp;Y 84.425W</b>								
Function <b>00 - Revenue</b>								
Sub-Function <b>00 - Revenues</b>								
Level <b>9 - District Wide</b>								
Program <b>000 - General Revenue</b>								
32-590-00-00-9-000-62266	ARP Homeless II Children and Youth 84.425W	.00	.00	.00	.00	.00	14,638.00	14,638.00
Program <b>000 - General Revenue Totals</b>		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$14,638.00	\$14,638.00
Level <b>9 - District Wide Totals</b>		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$14,638.00	\$14,638.00
Sub-Function <b>00 - Revenues Totals</b>		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$14,638.00	\$14,638.00
Function <b>00 - Revenue Totals</b>		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$14,638.00	\$14,638.00
Locations <b>590 - ARP Homeless II C&amp;Y 84.425W Totals</b>		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$14,638.00	\$14,638.00
<b>REVENUE TOTALS</b>		\$2,126,599.82	\$2,118,568.21	\$3,589,500.60	\$2,674,125.54	\$2,775,671.00	\$5,650,323.00	\$2,874,652.00
<b>EXPENSE</b>								
Locations <b>200 - ISAEP Grant</b>								
Function <b>61 - Instruction</b>								
Sub-Function <b>10 - Classroom Instruction</b>								
Level <b>3 - Secondary</b>								
Program <b>120 - Special Education</b>								
32-200-61-10-3-120-71120	Compensation-Instructional Salaries	7,761.27	7,420.14	4,897.21	1,850.00	7,301.00	4,708.00	(2,593.00)
32-200-61-10-3-120-72100	FICA	593.73	720.93	374.64	141.53	558.00	360.00	(198.00)
32-200-61-10-3-120-76435	Supplies - Instructional	.00	245.78	3,115.00	3,115.00	528.00	3,166.00	2,638.00
Program <b>120 - Special Education Totals</b>		\$8,355.00	\$8,386.85	\$8,386.85	\$5,106.53	\$8,387.00	\$8,234.00	(\$153.00)



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G/L Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2022 Adopted Budget	2023 City Mgr/ Supt Recommended	Difference
Fund 32 - School Grants Fund								
<b>EXPENSE</b>								
Locations 200 - ISAEP Grant								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 3 - Secondary Totals		\$8,355.00	\$8,386.85	\$8,386.85	\$5,106.53	\$8,387.00	\$8,234.00	(\$153.00)
Sub-Function 10 - Classroom Instruction Totals		\$8,355.00	\$8,386.85	\$8,386.85	\$5,106.53	\$8,387.00	\$8,234.00	(\$153.00)
Function 61 - Instruction Totals		\$8,355.00	\$8,386.85	\$8,386.85	\$5,106.53	\$8,387.00	\$8,234.00	(\$153.00)
Locations 200 - ISAEP Grant Totals		\$8,355.00	\$8,386.85	\$8,386.85	\$5,106.53	\$8,387.00	\$8,234.00	(\$153.00)
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	29,600.00	24,306.75	9,675.00	7,505.48	9,825.00	9,825.00	.00
32-220-61-10-7-110-71150	Compensation-Clerical	.00	14,555.00	25,727.00	26,928.02	25,727.00	25,727.00	.00
32-220-61-10-7-110-72100	FICA	2,264.00	2,743.29	2,703.79	2,629.62	2,961.00	2,961.00	.00
32-220-61-10-7-110-73037	Contractual Services - Other	31,324.15	3,024.52	10,478.31	6,394.45	10,478.00	10,478.00	.00
32-220-61-10-7-110-76435	Supplies - Instructional	12,682.12	5,242.47	29,936.90	11,180.12	29,530.00	29,530.00	.00
Program 110 - Regular Instruction Totals		\$75,870.27	\$49,872.03	\$78,521.00	\$54,637.69	\$78,521.00	\$78,521.00	\$0.00
Level 7 - Adult Totals		\$75,870.27	\$49,872.03	\$78,521.00	\$54,637.69	\$78,521.00	\$78,521.00	\$0.00
Sub-Function 10 - Classroom Instruction Totals		\$75,870.27	\$49,872.03	\$78,521.00	\$54,637.69	\$78,521.00	\$78,521.00	\$0.00
Function 61 - Instruction Totals		\$75,870.27	\$49,872.03	\$78,521.00	\$54,637.69	\$78,521.00	\$78,521.00	\$0.00
Locations 220 - Race To GED Grant Totals		\$75,870.27	\$49,872.03	\$78,521.00	\$54,637.69	\$78,521.00	\$78,521.00	\$0.00
Locations 230 - Preschool Mini Grants								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 8 - Pre-K								
Program 180 - Pre-K Non- Sp Ed								
32-230-61-10-8-180-71120	Compensation-Instructional Salaries	.00	1,796.20	.00	.00	.00	.00	.00
32-230-61-10-8-180-71151	Compensation-Instructional Asst	11,232.90	15,385.90	15,737.47	6,789.32	16,890.00	16,825.00	(65.00)
32-230-61-10-8-180-71665	Bonus Payments To Teachers	.00	.00	1,548.00	.00	.00	.00	.00



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G/L Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2022 Adopted Budget	2023 City Mgr/ Supt Recommended	Difference
Fund 32 - School Grants Fund								
EXPENSE								
Locations 230 - Preschool Mini Grants								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 8 - Pre-K								
Program 180 - Pre-K Non- Sp Ed								
32-230-61-10-8-180-72100	FICA	859.31	1,314.42	1,305.15	519.38	1,292.00	1,288.00	(4.00)
32-230-61-10-8-180-72220	VRS Hybrid Pension Contribution	.00	813.78	.00	.00	.00	.00	.00
32-230-61-10-8-180-72300	Group Health and Dental Insurance	.00	104.82	.00	.00	.00	.00	.00
32-230-61-10-8-180-72400	VRS Group Life Insurance	.00	67.98	.00	.00	.00	.00	.00
32-230-61-10-8-180-72510	Hybrid Disability Insurance	.00	16.48	.00	.00	.00	.00	.00
32-230-61-10-8-180-72750	VRS Retiree Health Care Credit	.00	62.28	.00	.00	.00	.00	.00
32-230-61-10-8-180-76435	Supplies - Instructional	.00	8,979.18	.00	.00	.00	200.00	200.00
Program 180 - Pre-K Non- Sp Ed Totals		\$12,092.21	\$28,541.04	\$18,590.62	\$7,308.70	\$18,182.00	\$18,313.00	\$131.00
Level 8 - Pre-K Totals		\$12,092.21	\$28,541.04	\$18,590.62	\$7,308.70	\$18,182.00	\$18,313.00	\$131.00
Sub-Function 10 - Classroom Instruction Totals		\$12,092.21	\$28,541.04	\$18,590.62	\$7,308.70	\$18,182.00	\$18,313.00	\$131.00
Function 61 - Instruction Totals		\$12,092.21	\$28,541.04	\$18,590.62	\$7,308.70	\$18,182.00	\$18,313.00	\$131.00
Locations 230 - Preschool Mini Grants Totals		\$12,092.21	\$28,541.04	\$18,590.62	\$7,308.70	\$18,182.00	\$18,313.00	\$131.00
Locations 240 - Adult Basic Education Grant								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 7 - Adult								
Program 170 - Adult								
32-240-61-10-7-170-71120	Compensation-Instructional Salaries	211,840.50	188,922.71	185,887.13	139,778.25	225,745.00	225,745.00	.00
32-240-61-10-7-170-71150	Compensation-Clerical	.00	9,989.00	9,009.00	889.00	.00	.00	.00
32-240-61-10-7-170-71200	Compensation-OT	.00	.00	.00	52.50	.00	.00	.00
32-240-61-10-7-170-72100	FICA	16,082.67	15,170.43	14,826.66	10,755.68	17,729.00	17,729.00	.00
32-240-61-10-7-170-73037	Contractual Services - Other	22,158.15	46,308.79	37,409.05	20,557.39	52,605.00	52,605.00	.00
32-240-61-10-7-170-75202	Telephone Services	338.66	376.42	416.16	266.50	600.00	600.00	.00



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G/L Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2022 Adopted Budget	2023 City Mgr/ Supt Recommended	Difference
Fund <b>32 - School Grants Fund</b>								
EXPENSE								
Locations <b>240 - Adult Basic Education Grant</b>								
Function <b>61 - Instruction</b>								
Sub-Function <b>10 - Classroom Instruction</b>								
Level <b>7 - Adult</b>								
Program <b>170 - Adult</b>								
32-240-61-10-7-170-75530	Travel - Other	.00	52.25	.00	.00	.00	.00	.00
32-240-61-10-7-170-76435	Supplies - Instructional	43,101.63	31,151.02	80,362.80	31,762.86	76,620.00	76,620.00	.00
Program <b>170 - Adult Totals</b>		\$293,521.61	\$291,970.62	\$327,910.80	\$204,062.18	\$373,299.00	\$373,299.00	\$0.00
Program <b>171 - Adult GAE</b>								
32-240-61-10-7-171-71120	Compensation-Instructional Salaries	13,712.50	6,381.25	29,228.50	24,678.75	30,011.00	30,011.00	.00
32-240-61-10-7-171-71150	Compensation-Clerical	.00	14,180.50	5,782.50	.00	5,000.00	5,000.00	.00
32-240-61-10-7-171-72100	FICA	1,049.01	1,572.97	2,678.34	1,887.88	2,679.00	2,679.00	.00
32-240-61-10-7-171-73037	Contractual Services - Other	19,475.93	8,258.00	.00	.00	.00	.00	.00
32-240-61-10-7-171-76435	Supplies - Instructional	1,346.08	7,692.38	773.08	.00	773.00	773.00	.00
Program <b>171 - Adult GAE Totals</b>		\$35,583.52	\$38,085.10	\$38,462.42	\$26,566.63	\$38,463.00	\$38,463.00	\$0.00
Program <b>172 - Adult Leadership</b>								
32-240-61-10-7-172-71110	Compensation-Administrative	74,702.09	56,796.60	53,286.71	23,828.74	52,797.00	52,797.00	.00
32-240-61-10-7-172-71150	Compensation-Clerical	.00	3,450.00	.00	.00	.00	.00	.00
32-240-61-10-7-172-71665	Bonus Payments To Teachers	.00	.00	1,548.00	.00	.00	.00	.00
32-240-61-10-7-172-72100	FICA	3,050.53	4,838.36	4,149.08	1,801.01	4,039.00	4,039.00	.00
32-240-61-10-7-172-72210	VRS Pension Contribution	.00	.00	.00	.00	19,500.00	19,500.00	.00
32-240-61-10-7-172-72220	VRS Hybrid Pension Contribution	4,019.00	9,681.09	10,037.74	5,604.32	.00	.00	.00
32-240-61-10-7-172-72300	Group Health and Dental Insurance	3,158.60	6,811.56	7,027.30	3,808.44	.00	.00	.00
32-240-61-10-7-172-72400	VRS Group Life Insurance	335.75	783.36	807.84	453.30	.00	.00	.00



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G/L Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2022 Adopted Budget	2023 City Mgr/ Supt Recommended	Difference
Fund 32 - School Grants Fund								
EXPENSE								
Locations 240 - Adult Basic Education Grant								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 7 - Adult								
Program 172 - Adult Leadership								
32-240-61-10-7-172-72510	Hybrid Disability Insurance	69.20	142.42	143.47	80.53	.00	.00	.00
32-240-61-10-7-172-72750	VRS Retiree Health Care Credit	307.60	717.60	729.38	409.34	.00	.00	.00
32-240-61-10-7-172-73037	Contractual Services - Other	1,923.25	1,357.69	385.00	610.00	385.00	385.00	.00
32-240-61-10-7-172-75530	Travel - Other	2,195.44	1,681.82	317.34	205.08	1,000.00	1,000.00	.00
32-240-61-10-7-172-76435	Supplies - Instructional	1,040.43	4,541.39	4,029.39	.00	4,741.00	4,741.00	.00
	Program 172 - Adult Leadership Totals	\$90,801.89	\$90,801.89	\$82,461.25	\$36,800.76	\$82,462.00	\$82,462.00	\$0.00
Program 173 - Adult C&I								
32-240-61-10-7-173-71120	Compensation-Instructional Salaries	.00	1,812.50	.00	.00	.00	.00	.00
32-240-61-10-7-173-72100	FICA	.00	138.65	.00	.00	.00	.00	.00
32-240-61-10-7-173-73037	Contractual Services - Other	3,624.63	.00	.00	.00	.00	.00	.00
32-240-61-10-7-173-75530	Travel - Other	.00	5.71	.00	.00	.00	.00	.00
32-240-61-10-7-173-76435	Supplies - Instructional	.00	120.00	1,792.20	2,000.00	.00	5,000.00	5,000.00
	Program 173 - Adult C&I Totals	\$3,624.63	\$2,076.86	\$1,792.20	\$2,000.00	\$0.00	\$5,000.00	\$5,000.00
Program 174 - Adult RSVP								
32-240-61-10-7-174-71120	Compensation-Instructional Salaries	.00	3,656.25	.00	.00	.00	.00	.00
32-240-61-10-7-174-72100	FICA	.00	279.69	.00	.00	.00	.00	.00
	Program 174 - Adult RSVP Totals	\$0.00	\$3,935.94	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Program 175 - Adult EEI								
32-240-61-10-7-175-71120	Compensation-Instructional Salaries	.00	.00	937.50	.00	.00	.00	.00
32-240-61-10-7-175-72100	FICA	.00	.00	71.72	.00	.00	.00	.00
	Program 175 - Adult EEI Totals	\$0.00	\$0.00	\$1,009.22	\$0.00	\$0.00	\$0.00	\$0.00
	Level 7 - Adult Totals	\$423,531.65	\$426,870.41	\$451,635.89	\$269,429.57	\$494,224.00	\$499,224.00	\$5,000.00



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G/L Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2022 Adopted Budget	2023 City Mgr/ Supt Recommended	Difference
Fund 32 - School Grants Fund								
EXPENSE								
Locations 240 - Adult Basic Education Grant								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction Totals		\$423,531.65	\$426,870.41	\$451,635.89	\$269,429.57	\$494,224.00	\$499,224.00	\$5,000.00
Function 61 - Instruction Totals		\$423,531.65	\$426,870.41	\$451,635.89	\$269,429.57	\$494,224.00	\$499,224.00	\$5,000.00
Locations 240 - Adult Basic Education Grant Totals		\$423,531.65	\$426,870.41	\$451,635.89	\$269,429.57	\$494,224.00	\$499,224.00	\$5,000.00
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	198,404.84	193,700.04	194,400.79	53,862.10	138,742.00	138,742.00	.00
32-250-61-10-2-110-71151	Compensation-Instructional Asst	29,466.28	60,684.65	86,315.64	63,721.90	110,000.00	110,000.00	.00
32-250-61-10-2-110-71665	Bonus Payments To Teachers	.00	.00	12,384.00	.00	.00	.00	.00
32-250-61-10-2-110-72100	FICA	15,428.47	18,234.24	21,452.21	7,880.23	19,029.00	19,029.00	.00
32-250-61-10-2-110-72210	VRS Pension Contribution	31,056.50	36,206.62	40,655.50	13,203.10	41,341.00	41,341.00	.00
32-250-61-10-2-110-72220	VRS Hybrid Pension Contribution	4,667.50	3,419.08	6,222.70	10,474.95	.00	.00	.00
32-250-61-10-2-110-72300	Group Health and Dental Insurance	41,479.93	25,538.36	30,478.08	21,663.88	22,698.00	22,698.00	.00
32-250-61-10-2-110-72400	VRS Group Life Insurance	2,984.60	3,310.65	3,779.60	1,909.00	3,333.00	3,333.00	.00
32-250-61-10-2-110-72510	Hybrid Disability Insurance	80.40	45.52	89.12	150.00	91.00	91.00	.00
32-250-61-10-2-110-72750	VRS Retiree Health Care Credit	2,733.90	3,032.56	3,412.89	1,723.85	3,010.00	3,010.00	.00
32-250-61-10-2-110-73037	Contractual Services - Other	31,336.62	41,874.14	42,076.15	32,293.20	44,504.00	44,504.00	.00
32-250-61-10-2-110-73255	Professional Development	600.00	.00	.00	.00	.00	.00	.00
32-250-61-10-2-110-75530	Travel - Other	503.44	.00	.00	.00	.00	.00	.00
32-250-61-10-2-110-76435	Supplies - Instructional	87,361.31	63,679.88	153,082.83	20,582.73	136,029.00	136,173.00	144.00
Program 110 - Regular Instruction Totals		\$446,103.79	\$449,725.74	\$594,349.51	\$227,464.94	\$518,777.00	\$518,921.00	\$144.00
Level 2 - Elementary Totals		\$446,103.79	\$449,725.74	\$594,349.51	\$227,464.94	\$518,777.00	\$518,921.00	\$144.00





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G/L Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2022 Adopted Budget	2023 City Mgr/ Supt Recommended	Difference
<b>Fund 32 - School Grants Fund</b>								
<b>EXPENSE</b>								
Locations <b>250 - ESEA Title I Grant</b>								
Function <b>61 - Instruction</b>								
Sub-Function <b>10 - Classroom Instruction</b>								
Level <b>3 - Secondary</b>								
Program <b>110 - Regular Instruction</b>								
32-250-61-10-3-110-73037	Contractual Services - Other	4,169.55	2,830.00	5,899.00	6,424.00	.00	.00	.00
32-250-61-10-3-110-76435	Supplies - Instructional	.00	.00	6,880.00	2,226.00	.00	.00	.00
Program <b>110 - Regular Instruction</b> Totals		\$4,169.55	\$2,830.00	\$12,779.00	\$8,650.00	\$0.00	\$0.00	\$0.00
Level <b>3 - Secondary</b> Totals		\$4,169.55	\$2,830.00	\$12,779.00	\$8,650.00	\$0.00	\$0.00	\$0.00
Sub-Function <b>10 - Classroom Instruction</b> Totals		\$450,273.34	\$452,555.74	\$607,128.51	\$236,114.94	\$518,777.00	\$518,921.00	\$144.00
Function <b>61 - Instruction</b> Totals		\$450,273.34	\$452,555.74	\$607,128.51	\$236,114.94	\$518,777.00	\$518,921.00	\$144.00
Function <b>63 - Pupil Transportation</b>								
Sub-Function <b>63 - Pupil Transportation</b>								
Level <b>9 - District Wide</b>								
Program <b>320 - Vehicle Operation Services</b>								
32-250-63-63-9-320-71170	Compensation-Bus Drivers	7,273.04	4,000.00	4,000.00	.00	3,716.00	3,716.00	.00
32-250-63-63-9-320-72100	FICA	.00	.00	.00	.00	284.00	284.00	.00
Program <b>320 - Vehicle Operation Services</b> Totals		\$7,273.04	\$4,000.00	\$4,000.00	\$0.00	\$4,000.00	\$4,000.00	\$0.00
Level <b>9 - District Wide</b> Totals		\$7,273.04	\$4,000.00	\$4,000.00	\$0.00	\$4,000.00	\$4,000.00	\$0.00
Sub-Function <b>63 - Pupil Transportation</b> Totals		\$7,273.04	\$4,000.00	\$4,000.00	\$0.00	\$4,000.00	\$4,000.00	\$0.00
Function <b>63 - Pupil Transportation</b> Totals		\$7,273.04	\$4,000.00	\$4,000.00	\$0.00	\$4,000.00	\$4,000.00	\$0.00
Locations <b>250 - ESEA Title I Grant</b> Totals		\$457,546.38	\$456,555.74	\$611,128.51	\$236,114.94	\$522,777.00	\$522,921.00	\$144.00
Locations <b>270 - ESEA II A Teacher Qual Grant</b>								
Function <b>61 - Instruction</b>								
Sub-Function <b>10 - Classroom Instruction</b>								
Level <b>2 - Elementary</b>								
Program <b>110 - Regular Instruction</b>								
32-270-61-10-2-110-71120	Compensation-Instructional Salaries	.00	4,800.00	6,400.00	3,200.00	13,900.00	25,067.00	11,167.00
32-270-61-10-2-110-71520	Compensation-Substitutes	.00	.00	4,570.79	.00	.00	.00	.00
32-270-61-10-2-110-72100	FICA	.00	367.20	839.29	244.80	1,033.00	1,918.00	885.00



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G/L Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2022 Adopted Budget	2023 City Mgr/ Supt Recommended	Difference
Fund <b>32 - School Grants Fund</b>								
EXPENSE								
Locations <b>270 - ESEA II A Teacher Qual Grant</b>								
Function <b>61 - Instruction</b>								
Sub-Function <b>10 - Classroom Instruction</b>								
Level <b>2 - Elementary</b>								
Program <b>110 - Regular Instruction</b>								
32-270-61-10-2-110-73225	Professional Development - Conferences	28,402.89	42,053.73	47,875.54	42,688.38	28,173.00	3,959.00	(24,214.00)
32-270-61-10-2-110-75530	Travel - Other	5,682.44	5,399.28	.00	2,512.47	7,186.00	9,638.00	2,452.00
32-270-61-10-2-110-76115	Supplies - Training	1,786.94	439.80	1,477.81	226.26	2,220.00	3,962.00	1,742.00
Program <b>110 - Regular Instruction Totals</b>		<b>\$35,872.27</b>	<b>\$53,060.01</b>	<b>\$61,163.43</b>	<b>\$48,871.91</b>	<b>\$52,512.00</b>	<b>\$44,544.00</b>	<b>(\$7,968.00)</b>
Level <b>2 - Elementary Totals</b>		<b>\$35,872.27</b>	<b>\$53,060.01</b>	<b>\$61,163.43</b>	<b>\$48,871.91</b>	<b>\$52,512.00</b>	<b>\$44,544.00</b>	<b>(\$7,968.00)</b>
Level <b>3 - Secondary</b>								
Program <b>110 - Regular Instruction</b>								
32-270-61-10-3-110-71120	Compensation-Instructional Salaries	.00	1,600.00	1,600.00	800.00	.00	6,267.00	6,267.00
32-270-61-10-3-110-71520	Compensation-Substitutes	.00	.00	1,487.01	.00	.00	.00	.00
32-270-61-10-3-110-72100	FICA	.00	110.40	236.16	61.20	.00	479.00	479.00
32-270-61-10-3-110-73225	Professional Development - Conferences	17,850.75	17,687.54	15,250.68	23,190.68	14,086.00	21,771.00	7,685.00
32-270-61-10-3-110-75530	Travel - Other	4,065.95	4,516.86	110.00	2,245.78	3,593.00	4,034.00	441.00
32-270-61-10-3-110-76115	Supplies - Training	368.39	650.27	233.48	348.57	1,110.00	991.00	(119.00)
Program <b>110 - Regular Instruction Totals</b>		<b>\$22,285.09</b>	<b>\$24,565.07</b>	<b>\$18,917.33</b>	<b>\$26,646.23</b>	<b>\$18,789.00</b>	<b>\$33,542.00</b>	<b>\$14,753.00</b>
Level <b>3 - Secondary Totals</b>		<b>\$22,285.09</b>	<b>\$24,565.07</b>	<b>\$18,917.33</b>	<b>\$26,646.23</b>	<b>\$18,789.00</b>	<b>\$33,542.00</b>	<b>\$14,753.00</b>
Level <b>4 - Middle</b>								
Program <b>110 - Regular Instruction</b>								
32-270-61-10-4-110-71120	Compensation-Instructional Salaries	.00	1,600.00	1,600.00	800.00	4,100.00	6,267.00	2,167.00
32-270-61-10-4-110-71520	Compensation-Substitutes	.00	.00	2,340.63	.00	.00	.00	.00
32-270-61-10-4-110-72100	FICA	.00	122.40	301.49	61.20	344.00	479.00	135.00
32-270-61-10-4-110-73225	Professional Development - Conferences	9,873.53	13,998.67	5,131.67	18,002.89	14,086.00	15,984.00	1,898.00
32-270-61-10-4-110-75530	Travel - Other	2,998.79	2,858.32	.00	1,212.34	3,593.00	2,830.00	(763.00)



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G/L Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2022 Adopted Budget	2023 City Mgr/ Supt Recommended	Difference
Fund <b>32 - School Grants Fund</b>								
EXPENSE								
Locations <b>270 - ESEA II A Teacher Qual Grant</b>								
Function <b>61 - Instruction</b>								
Sub-Function <b>10 - Classroom Instruction</b>								
Level <b>4 - Middle</b>								
Program <b>110 - Regular Instruction</b>								
32-270-61-10-4-110-76115	Supplies - Training	663.29	309.11	684.13	403.17	1,112.00	991.00	(121.00)
Program <b>110 - Regular Instruction</b> Totals		\$13,535.61	\$18,888.50	\$10,057.92	\$20,479.60	\$23,235.00	\$26,551.00	\$3,316.00
Level <b>4 - Middle</b> Totals		\$13,535.61	\$18,888.50	\$10,057.92	\$20,479.60	\$23,235.00	\$26,551.00	\$3,316.00
Sub-Function <b>10 - Classroom Instruction</b> Totals		\$71,692.97	\$96,513.58	\$90,138.68	\$95,997.74	\$94,536.00	\$104,637.00	\$10,101.00
Function <b>61 - Instruction</b> Totals		\$71,692.97	\$96,513.58	\$90,138.68	\$95,997.74	\$94,536.00	\$104,637.00	\$10,101.00
Locations <b>270 - ESEA II A Teacher Qual Grant</b> Totals		\$71,692.97	\$96,513.58	\$90,138.68	\$95,997.74	\$94,536.00	\$104,637.00	\$10,101.00
Locations <b>280 - ESEA III A Grant</b>								
Function <b>61 - Instruction</b>								
Sub-Function <b>10 - Classroom Instruction</b>								
Level <b>2 - Elementary</b>								
Program <b>110 - Regular Instruction</b>								
32-280-61-10-2-110-71120	Compensation-Instructional Salaries	7,630.72	12,524.30	14,022.57	4,579.03	17,927.00	14,260.00	(3,667.00)
32-280-61-10-2-110-71665	Bonus Payments To Teachers	.00	.00	774.00	.00	.00	.00	.00
32-280-61-10-2-110-72100	FICA	583.77	958.12	1,003.42	248.95	1,371.00	1,091.00	(280.00)
32-280-61-10-2-110-72220	VRS Hybrid Pension Contribution	.00	.00	851.72	912.10	.00	635.00	635.00
32-280-61-10-2-110-72300	Group Health and Dental Insurance	.00	.00	2,596.72	1,907.46	.00	.00	.00
32-280-61-10-2-110-72400	VRS Group Life Insurance	.00	.00	68.67	73.55	.00	.00	.00
32-280-61-10-2-110-72510	Hybrid Disability Insurance	.00	.00	12.19	13.05	.00	.00	.00
32-280-61-10-2-110-72750	VRS Retiree Health Care Credit	.00	.00	61.98	66.40	.00	.00	.00
Program <b>110 - Regular Instruction</b> Totals		\$8,214.49	\$13,482.42	\$19,391.27	\$7,800.54	\$19,298.00	\$15,986.00	(\$3,312.00)
Program <b>129 - Immigrant Children &amp; Youth</b>								
32-280-61-10-2-129-71120	Compensation-Instructional Salaries	570.00	2,580.00	1,640.00	610.00	.00	.00	.00
32-280-61-10-2-129-72100	FICA	43.60	197.37	125.47	46.68	.00	.00	.00



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G/L Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2022 Adopted Budget	2023 City Mgr/ Supt Recommended	Difference
Fund 32 - School Grants Fund								
EXPENSE								
Locations 280 - ESEA III A Grant								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 2 - Elementary								
Program 129 - Immigrant Children & Youth								
Program 129 - Immigrant Children & Youth		\$613.60	\$2,777.37	\$1,765.47	\$656.68	\$0.00	\$0.00	\$0.00
Totals								
Level 2 - Elementary Totals		\$8,828.09	\$16,259.79	\$21,156.74	\$8,457.22	\$19,298.00	\$15,986.00	(\$3,312.00)
Sub-Function 10 - Classroom Instruction Totals		\$8,828.09	\$16,259.79	\$21,156.74	\$8,457.22	\$19,298.00	\$15,986.00	(\$3,312.00)
Function 61 - Instruction Totals		\$8,828.09	\$16,259.79	\$21,156.74	\$8,457.22	\$19,298.00	\$15,986.00	(\$3,312.00)
Locations 280 - ESEA III A Grant Totals		\$8,828.09	\$16,259.79	\$21,156.74	\$8,457.22	\$19,298.00	\$15,986.00	(\$3,312.00)
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	8,502.68	10,973.46	25,643.58	31,633.37	16,998.00	31,504.00	14,506.00
32-300-61-10-2-120-71151	Compensation-Instructional Asst	213,292.42	221,388.45	232,460.44	136,251.05	224,468.00	251,533.00	27,065.00
32-300-61-10-2-120-71665	Bonus Payments To Teachers	.00	.00	21,672.00	.00	.00	.00	.00
32-300-61-10-2-120-72100	FICA	14,878.02	16,215.87	20,030.94	12,160.24	18,472.00	22,970.00	4,498.00
32-300-61-10-2-120-72210	VRS Pension Contribution	6,937.45	8,405.90	8,608.56	3,132.15	37,307.00	7,500.00	(29,807.00)
32-300-61-10-2-120-72220	VRS Hybrid Pension Contribution	18,507.54	17,847.53	23,057.40	18,181.01	17,940.00	37,901.00	19,961.00
32-300-61-10-2-120-72300	Group Health and Dental Insurance	57,399.88	44,202.02	39,168.08	18,249.20	60,000.00	44,280.00	(15,720.00)
32-300-61-10-2-120-72400	VRS Group Life Insurance	2,125.77	2,339.40	2,686.64	1,817.76	3,008.00	3,860.00	852.00
32-300-61-10-2-120-72510	Hybrid Disability Insurance	317.66	260.63	387.41	303.01	.00	620.00	620.00
32-300-61-10-2-120-72750	VRS Retiree Health Care Credit	1,947.16	2,042.93	2,364.58	1,634.45	2,716.00	3,710.00	994.00
32-300-61-10-2-120-72800	Termination Pay for Vac/Sick Leave	.00	.00	1,060.00	.00	.00	.00	.00



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Budget Year 2023

G/L Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2022 Adopted Budget	2023 City Mgr/ Supt Recommended	Difference
Fund 32 - School Grants Fund								
EXPENSE								
Locations 300 - Flow Thru Title VI B Grant								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 2 - Elementary								
Program 120 - Special Education								
32-300-61-10-2-120-73037	Contractual Services - Other	9,222.75	6,227.08	13,290.90	7,956.96	26,904.00	.00	(26,904.00)
32-300-61-10-2-120-73305	Set Aside Funds	.00	.00	.00	.00	1,271.00	1,271.00	.00
32-300-61-10-2-120-76045	Furniture and Equip <\$5,000	69.99	540.22	.00	.00	.00	.00	.00
32-300-61-10-2-120-76435	Supplies - Instructional	9,339.14	5,053.27	5,217.23	3,234.85	4,000.00	.00	(4,000.00)
	Program 120 - Special Education Totals	\$342,540.46	\$335,496.76	\$395,647.76	\$234,554.05	\$413,084.00	\$405,149.00	(\$7,935.00)
	Level 2 - Elementary Totals	\$342,540.46	\$335,496.76	\$395,647.76	\$234,554.05	\$413,084.00	\$405,149.00	(\$7,935.00)
Level 3 - Secondary								
Program 120 - Special Education								
32-300-61-10-3-120-71120	Compensation-Instructional Salaries	29,768.05	33,826.55	24,426.89	5,316.44	57,497.00	12,340.00	(45,157.00)
32-300-61-10-3-120-71151	Compensation-Instructional Asst	51,868.60	50,218.84	51,030.25	18,119.40	51,472.00	43,570.00	(7,902.00)
32-300-61-10-3-120-71665	Bonus Payments To Teachers	.00	.00	4,644.00	.00	.00	.00	.00
32-300-61-10-3-120-72100	FICA	6,190.71	6,429.41	6,011.95	1,792.87	8,335.00	4,277.00	(4,058.00)
32-300-61-10-3-120-72210	VRS Pension Contribution	7,781.10	5,496.50	6,123.34	3,578.80	8,555.00	8,555.00	.00
32-300-61-10-3-120-72220	VRS Hybrid Pension Contribution	.00	2,339.20	2,610.50	.00	2,340.00	.00	(2,340.00)
32-300-61-10-3-120-72300	Group Health and Dental Insurance	6,009.52	.00	4,671.20	.00	8,279.00	.00	(8,279.00)
32-300-61-10-3-120-72400	VRS Group Life Insurance	650.00	654.60	704.20	288.55	690.00	690.00	.00
32-300-61-10-3-120-72510	Hybrid Disability Insurance	.00	35.50	37.39	.00	.00	.00	.00
32-300-61-10-3-120-72750	VRS Retiree Health Care Credit	595.40	599.60	635.80	260.55	623.00	623.00	.00
32-300-61-10-3-120-73037	Contractual Services - Other	5,435.25	5,586.22	3,377.90	2,110.87	.00	.00	.00
32-300-61-10-3-120-76435	Supplies - Instructional	514.54	43.78	.00	902.14	.00	.00	.00



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G/L Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2022 Adopted Budget	2023 City Mgr/ Supt Recommended	Difference
Fund 32 - School Grants Fund								
EXPENSE								
Locations 300 - Flow Thru Title VI B Grant								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 3 - Secondary								
Program 120 - Special Education								
32-300-61-10-3-120-76901	Non-Comp Exp - Grant Prior Year Carryover	2,930.25	.00	.00	.00	.00	.00	.00
	Program 120 - Special Education Totals	\$111,743.42	\$105,230.20	\$104,273.42	\$32,369.62	\$137,791.00	\$70,055.00	(\$67,736.00)
	Level 3 - Secondary Totals	\$111,743.42	\$105,230.20	\$104,273.42	\$32,369.62	\$137,791.00	\$70,055.00	(\$67,736.00)
Level 4 - Middle								
Program 120 - Special Education								
32-300-61-10-4-120-71120	Compensation-Instructional Salaries	159,149.51	155,574.01	165,779.66	76,340.58	112,244.00	177,192.00	64,948.00
32-300-61-10-4-120-71151	Compensation-Instructional Asst	51,860.54	53,698.03	56,573.64	27,691.28	53,598.00	55,440.00	1,842.00
32-300-61-10-4-120-71665	Bonus Payments To Teachers	.00	.00	9,288.00	.00	.00	.00	.00
32-300-61-10-4-120-72100	FICA	14,997.84	14,724.60	16,143.54	7,643.82	12,687.00	17,796.00	5,109.00
32-300-61-10-4-120-72210	VRS Pension Contribution	21,668.06	22,206.60	15,774.23	8,615.60	27,563.00	17,350.00	(10,213.00)
32-300-61-10-4-120-72220	VRS Hybrid Pension Contribution	9,164.60	9,449.32	18,330.17	9,805.65	7,850.00	19,610.00	11,760.00
32-300-61-10-4-120-72300	Group Health and Dental Insurance	35,987.68	37,420.88	44,543.04	18,063.84	21,365.00	28,709.00	7,344.00
32-300-61-10-4-120-72400	VRS Group Life Insurance	2,575.92	2,644.70	2,749.66	1,485.20	2,222.00	2,982.00	760.00
32-300-61-10-4-120-72510	Hybrid Disability Insurance	157.80	143.40	262.48	140.40	.00	290.00	290.00
32-300-61-10-4-120-72750	VRS Retiree Health Care Credit	2,359.62	2,422.70	2,482.86	1,341.15	2,006.00	2,680.00	674.00
32-300-61-10-4-120-73037	Contractual Services - Other	2,530.00	4,467.55	4,268.75	3,679.87	.00	.00	.00
32-300-61-10-4-120-73305	Set Aside Funds	250.00	.00	.00	.00	.00	.00	.00
32-300-61-10-4-120-76435	Supplies - Instructional	2,671.42	1,207.23	1,020.87	.00	.00	.00	.00
	Program 120 - Special Education Totals	\$303,372.99	\$303,959.02	\$337,216.90	\$154,807.39	\$239,535.00	\$322,049.00	\$82,514.00
	Level 4 - Middle Totals	\$303,372.99	\$303,959.02	\$337,216.90	\$154,807.39	\$239,535.00	\$322,049.00	\$82,514.00
	Sub-Function 10 - Classroom Instruction Totals	\$757,656.87	\$744,685.98	\$837,138.08	\$421,731.06	\$790,410.00	\$797,253.00	\$6,843.00
	Function 61 - Instruction Totals	\$757,656.87	\$744,685.98	\$837,138.08	\$421,731.06	\$790,410.00	\$797,253.00	\$6,843.00





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G/L Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2022 Adopted Budget	2023 City Mgr/ Supt Recommended	Difference
Fund 32 - School Grants Fund								
EXPENSE								
Locations 340 - School Security Grant								
Function 64 - Operation & Maintenance								
Sub-Function 64 - Operation & Maintenance								
Level 2 - Elementary								
Program 460 - Security Services								
Program 460 - Security Services Totals		\$12,492.00	\$0.00	\$16,999.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 2 - Elementary Totals		\$12,492.00	\$0.00	\$16,999.00	\$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		30,300.00	.00	.00	.00	.00	.00	.00
Program 460 - Security Services Totals		\$30,300.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 3 - Secondary Totals		\$30,300.00	\$0.00	\$0.00	\$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		.00	.00	.00	17,490.00	.00	.00	.00
Program 460 - Security Services Totals		\$0.00	\$0.00	\$0.00	\$17,490.00	\$0.00	\$0.00	\$0.00
Level 4 - Middle Totals		\$0.00	\$0.00	\$0.00	\$17,490.00	\$0.00	\$0.00	\$0.00
Sub-Function 64 - Operation & Maintenance Totals		\$42,792.00	\$0.00	\$16,999.00	\$17,490.00	\$0.00	\$0.00	\$0.00
Function 64 - Operation & Maintenance Totals		\$42,792.00	\$0.00	\$16,999.00	\$17,490.00	\$0.00	\$0.00	\$0.00
Locations 340 - School Security Grant Totals		\$42,792.00	\$0.00	\$16,999.00	\$17,490.00	\$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		102,721.08	105,946.08	89,130.90	47,301.25	111,244.00	119,199.00	7,955.00
32-400-61-10-8-180-71151 Compensation-Instructional Asst		.00	.00	.00	.00	2,175.00	49,000.00	46,825.00
32-400-61-10-8-180-71665 Bonus Payments To Teachers		.00	.00	3,096.00	.00	.00	.00	.00
32-400-61-10-8-180-72100 FICA		7,787.81	8,004.02	7,623.67	3,566.79	9,096.00	12,867.00	3,771.00
32-400-61-10-8-180-72210 VRS Pension Contribution		16,106.70	16,612.30	15,642.75	9,433.75	19,761.00	27,955.00	8,194.00





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Fund 32 - School Grants Fund								
EXPENSE								
Locations 400 - VA Preschool Initiative Grants								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 8 - Pre-K								
Program 180 - Pre-K Non- Sp Ed								
32-400-61-10-8-180-72300	Group Health and Dental Insurance	6,009.52	5,975.76	5,069.08	3,652.94	14,000.00	6,316.00	(7,684.00)
32-400-61-10-8-180-72400	VRS Group Life Insurance	1,345.70	1,387.90	1,144.46	760.60	1,593.00	2,254.00	661.00
32-400-61-10-8-180-72750	VRS Retiree Health Care Credit	1,232.70	1,271.30	1,033.46	686.80	1,439.00	2,035.00	596.00
32-400-61-10-8-180-73037	Contractual Services - Other	.00	3,975.89	3,975.89	.00	.00	.00	.00
32-400-61-10-8-180-73255	Professional Development	(204.12)	.00	.00	230.00	.00	500.00	500.00
32-400-61-10-8-180-76435	Supplies - Instructional	4,156.61	3,934.75	6,032.79	6,980.27	.00	597.00	597.00
Program 180 - Pre-K Non- Sp Ed Totals		\$139,156.00	\$147,108.00	\$132,749.00	\$72,612.40	\$159,308.00	\$220,723.00	\$61,415.00
Level 8 - Pre-K Totals		\$139,156.00	\$147,108.00	\$132,749.00	\$72,612.40	\$159,308.00	\$220,723.00	\$61,415.00
Sub-Function 10 - Classroom Instruction Totals		\$139,156.00	\$147,108.00	\$132,749.00	\$72,612.40	\$159,308.00	\$220,723.00	\$61,415.00
Function 61 - Instruction Totals		\$139,156.00	\$147,108.00	\$132,749.00	\$72,612.40	\$159,308.00	\$220,723.00	\$61,415.00
Locations 400 - VA Preschool Initiative Grants Totals		\$139,156.00	\$147,108.00	\$132,749.00	\$72,612.40	\$159,308.00	\$220,723.00	\$61,415.00
Locations 410 - Health Profession Opportunity								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 7 - Adult								
Program 170 - Adult								
32-410-61-10-7-170-71120	Compensation-Instructional Salaries	20,912.50	17,462.50	8,325.00	275.00	.00	.00	.00
32-410-61-10-7-170-71150	Compensation-Clerical	2,786.81	.00	.00	.00	.00	.00	.00
32-410-61-10-7-170-72100	FICA	1,813.03	1,335.91	636.86	21.04	.00	.00	.00
Program 170 - Adult Totals		\$25,512.34	\$18,798.41	\$8,961.86	\$296.04	\$0.00	\$0.00	\$0.00
Level 7 - Adult Totals		\$25,512.34	\$18,798.41	\$8,961.86	\$296.04	\$0.00	\$0.00	\$0.00
Sub-Function 10 - Classroom Instruction Totals		\$25,512.34	\$18,798.41	\$8,961.86	\$296.04	\$0.00	\$0.00	\$0.00
Function 61 - Instruction Totals		\$25,512.34	\$18,798.41	\$8,961.86	\$296.04	\$0.00	\$0.00	\$0.00
Locations 410 - Health Profession Opportunity Totals		\$25,512.34	\$18,798.41	\$8,961.86	\$296.04	\$0.00	\$0.00	\$0.00



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G/L Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2022 Adopted Budget	2023 City Mgr/ Supt Recommended	Difference
Fund 32 - School Grants Fund								
EXPENSE								
Locations 420 - PBIS of the VTSS								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 2 - Elementary								
Program 110 - Regular Instruction								
32-420-61-10-2-110-71120	Compensation-Instructional Salaries	5,357.15	3,656.62	3,400.21	6,000.85	.00	.00	.00
32-420-61-10-2-110-72100	FICA	409.98	279.72	260.11	459.22	.00	.00	.00
32-420-61-10-2-110-75530	Travel - Other	.00	.00	.00	4,200.00	.00	.00	.00
32-420-61-10-2-110-76435	Supplies - Instructional	.00	.00	3,708.09	442.34	.00	.00	.00
Program 110 - Regular Instruction Totals		\$5,767.13	\$3,936.34	\$7,368.41	\$11,102.41	\$0.00	\$0.00	\$0.00
Level 2 - Elementary Totals		\$5,767.13	\$3,936.34	\$7,368.41	\$11,102.41	\$0.00	\$0.00	\$0.00
Level 4 - Middle								
Program 110 - Regular Instruction								
32-420-61-10-4-110-71120	Compensation-Instructional Salaries	2,082.92	1,375.16	800.00	534.87	.00	.00	.00
32-420-61-10-4-110-72100	FICA	159.33	105.22	61.20	40.92	.00	.00	.00
32-420-61-10-4-110-73205	Software Licensing Fees	1,750.00	2,041.20	.00	.00	.00	.00	.00
32-420-61-10-4-110-75530	Travel - Other	5,094.52	986.63	.00	.00	.00	.00	.00
32-420-61-10-4-110-76435	Supplies - Instructional	4,996.55	13,363.15	10,665.51	651.71	.00	.00	.00
32-420-61-10-4-110-76901	Non-Comp Exp - Grant Prior Year Carryover	5,317.00	203.25	.00	.00	.00	.00	.00
Program 110 - Regular Instruction Totals		\$19,400.32	\$18,074.61	\$11,526.71	\$1,227.50	\$0.00	\$0.00	\$0.00
Level 4 - Middle Totals		\$19,400.32	\$18,074.61	\$11,526.71	\$1,227.50	\$0.00	\$0.00	\$0.00
Sub-Function 10 - Classroom Instruction Totals		\$25,167.45	\$22,010.95	\$18,895.12	\$12,329.91	\$0.00	\$0.00	\$0.00
Function 61 - Instruction Totals		\$25,167.45	\$22,010.95	\$18,895.12	\$12,329.91	\$0.00	\$0.00	\$0.00
Locations 420 - PBIS of the VTSS Totals		\$25,167.45	\$22,010.95	\$18,895.12	\$12,329.91	\$0.00	\$0.00	\$0.00



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Budget Year 2023

G/L Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2022 Adopted Budget	2023 City Mgr/ Supt Recommended	Difference
Fund 32 - School Grants Fund								
EXPENSE								
Locations 440 - Student Supp & Acad Achievement								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 2 - Elementary								
Program 110 - Regular Instruction								
32-440-61-10-2-110-73037	Contractual Services - Other	.00	920.00	.00	.00	.00	.00	.00
32-440-61-10-2-110-76435	Supplies - Instructional	23,392.35	20,287.56	12,466.60	6,590.00	13,461.00	13,461.00	.00
	Program 110 - Regular Instruction Totals	\$23,392.35	\$21,207.56	\$12,466.60	\$6,590.00	\$13,461.00	\$13,461.00	\$0.00
	Level 2 - Elementary Totals	\$23,392.35	\$21,207.56	\$12,466.60	\$6,590.00	\$13,461.00	\$13,461.00	\$0.00
Level 4 - Middle								
Program 110 - Regular Instruction								
32-440-61-10-4-110-73037	Contractual Services - Other	2,763.50	1,700.00	17,001.52	12,723.48	19,825.00	19,825.00	.00
32-440-61-10-4-110-76435	Supplies - Instructional	.00	4,218.00	4,345.94	.00	3,703.00	3,703.00	.00
	Program 110 - Regular Instruction Totals	\$2,763.50	\$5,918.00	\$21,347.46	\$12,723.48	\$23,528.00	\$23,528.00	\$0.00
Program 150 - Other								
32-440-61-10-4-150-71620	Compensation-Extracurricular Supplements	3,126.00	4,168.00	3,126.00	2,084.00	4,168.00	4,168.00	.00
32-440-61-10-4-150-72100	FICA	239.14	318.84	239.10	159.40	319.00	319.00	.00
	Program 150 - Other Totals	\$3,365.14	\$4,486.84	\$3,365.10	\$2,243.40	\$4,487.00	\$4,487.00	\$0.00
	Level 4 - Middle Totals	\$6,128.64	\$10,404.84	\$24,712.56	\$14,966.88	\$28,015.00	\$28,015.00	\$0.00
Sub-Function 10 - Classroom Instruction Totals		\$29,520.99	\$31,612.40	\$37,179.16	\$21,556.88	\$41,476.00	\$41,476.00	\$0.00
Function 61 - Instruction Totals		\$29,520.99	\$31,612.40	\$37,179.16	\$21,556.88	\$41,476.00	\$41,476.00	\$0.00
Locations 440 - Student Supp & Acad Achievement Totals		\$29,520.99	\$31,612.40	\$37,179.16	\$21,556.88	\$41,476.00	\$41,476.00	\$0.00
Locations 460 - Year Round School								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 6 - Summer								
Program 160 - Summer								
32-460-61-10-6-160-71120	Compensation-Instructional Salaries	.00	.00	34,000.00	.00	.00	.00	.00
32-460-61-10-6-160-71520	Compensation-Substitutes	.00	3,619.93	.00	.00	.00	.00	.00
32-460-61-10-6-160-72100	FICA	.00	276.91	2,601.00	.00	.00	.00	.00



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G/L Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2022 Adopted Budget	2023 City Mgr/ Supt Recommended	Difference
Fund 32 - School Grants Fund								
EXPENSE								
Locations 460 - Year Round School								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 6 - Summer								
Program 160 - Summer								
32-460-61-10-6-160-73037	Contractual Services - Other	.00	8,000.00	.00	.00	.00	.00	.00
32-460-61-10-6-160-76435	Supplies - Instructional	.00	557.31	.00	502.96	.00	.00	.00
	Program 160 - Summer Totals	\$0.00	\$12,454.15	\$36,601.00	\$502.96	\$0.00	\$0.00	\$0.00
Program 161 - Summer Startup								
32-460-61-10-6-161-71120	Compensation-Instructional Salaries	.00	.00	3,456.00	109,626.07	.00	.00	.00
32-460-61-10-6-161-72100	FICA	.00	.00	264.39	9,836.70	.00	.00	.00
32-460-61-10-6-161-73037	Contractual Services - Other	.00	.00	1,612.50	11,615.89	10,000.00	.00	(10,000.00)
32-460-61-10-6-161-76435	Supplies - Instructional	.00	.00	58,353.66	106,179.64	240,000.00	.00	(240,000.00)
	Program 161 - Summer Startup Totals	\$0.00	\$0.00	\$63,686.55	\$237,258.30	\$250,000.00	\$0.00	(\$250,000.00)
Program 162 - Summer Startup Yr 2								
32-460-61-10-6-162-71120	Compensation-Instructional Salaries	.00	.00	.00	652.50	.00	.00	.00
32-460-61-10-6-162-72100	FICA	.00	.00	.00	49.92	.00	.00	.00
32-460-61-10-6-162-73037	Contractual Services - Other	.00	.00	.00	5,998.00	.00	.00	.00
32-460-61-10-6-162-76435	Supplies - Instructional	.00	.00	.00	34,651.84	.00	.00	.00
	Program 162 - Summer Startup Yr 2 Totals	\$0.00	\$0.00	\$0.00	\$41,352.26	\$0.00	\$0.00	\$0.00
	Level 6 - Summer Totals	\$0.00	\$12,454.15	\$100,287.55	\$279,113.52	\$250,000.00	\$0.00	(\$250,000.00)
	Sub-Function 10 - Classroom Instruction Totals	\$0.00	\$12,454.15	\$100,287.55	\$279,113.52	\$250,000.00	\$0.00	(\$250,000.00)
	Function 61 - Instruction Totals	\$0.00	\$12,454.15	\$100,287.55	\$279,113.52	\$250,000.00	\$0.00	(\$250,000.00)
	Locations 460 - Year Round School Totals	\$0.00	\$12,454.15	\$100,287.55	\$279,113.52	\$250,000.00	\$0.00	(\$250,000.00)



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G/L Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2022 Adopted Budget	2023 City Mgr/ Supt Recommended	Difference
Fund <b>32 - School Grants Fund</b>								
EXPENSE								
Locations <b>470 - Reentry Employment Opportunity</b>								
Function <b>61 - Instruction</b>								
Sub-Function <b>10 - Classroom Instruction</b>								
Level <b>7 - Adult</b>								
Program <b>170 - Adult</b>								
32-470-61-10-7-170-71120	Compensation-Instructional Salaries	.00	.00	806.25	.00	.00	.00	.00
32-470-61-10-7-170-72100	FICA	.00	.00	61.67	.00	.00	.00	.00
Program <b>170 - Adult</b> Totals		\$0.00	\$0.00	\$867.92	\$0.00	\$0.00	\$0.00	\$0.00
Level <b>7 - Adult</b> Totals		\$0.00	\$0.00	\$867.92	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function <b>10 - Classroom Instruction</b> Totals		\$0.00	\$0.00	\$867.92	\$0.00	\$0.00	\$0.00	\$0.00
Function <b>61 - Instruction</b> Totals		\$0.00	\$0.00	\$867.92	\$0.00	\$0.00	\$0.00	\$0.00
Locations <b>470 - Reentry Employment Opportunity</b> Totals		\$0.00	\$0.00	\$867.92	\$0.00	\$0.00	\$0.00	\$0.00
Locations <b>480 - CARES Act</b>								
Function <b>61 - Instruction</b>								
Sub-Function <b>10 - Classroom Instruction</b>								
Level <b>2 - Elementary</b>								
Program <b>110 - Regular Instruction</b>								
32-480-61-10-2-110-71520	Compensation-Substitutes	.00	.00	47,485.73	.00	10,000.00	.00	(10,000.00)
32-480-61-10-2-110-72100	FICA	.00	.00	3,632.63	.00	.00	.00	.00
32-480-61-10-2-110-76015	Allotment	.00	.00	886.45	.00	.00	.00	.00
32-480-61-10-2-110-76045	Furniture and Equip <\$5,000	.00	.00	14,919.40	36,091.09	.00	.00	.00
32-480-61-10-2-110-76365	Reading	.00	.00	82.67	.00	.00	.00	.00
32-480-61-10-2-110-76500	Supplies - Third Grade	.00	.00	18.00	.00	.00	.00	.00
32-480-61-10-2-110-76505	Supplies - Fourth Grade	.00	.00	39.96	.00	.00	.00	.00
32-480-61-10-2-110-76510	Supplies - Fifth Grade	.00	.00	90.94	.00	.00	.00	.00
Program <b>110 - Regular Instruction</b> Totals		\$0.00	\$0.00	\$67,155.78	\$36,091.09	\$10,000.00	\$0.00	(\$10,000.00)
Program <b>120 - Special Education</b>								
32-480-61-10-2-120-71120	Compensation-Instructional Salaries	.00	.00	499.87	.00	.00	.00	.00



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G/L Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2022 Adopted Budget	2023 City Mgr/ Supt Recommended	Difference
Fund <b>32 - School Grants Fund</b>								
EXPENSE								
Locations <b>480 - CARES Act</b>								
Function <b>61 - Instruction</b>								
Sub-Function <b>10 - Classroom Instruction</b>								
Level <b>2 - Elementary</b>								
Program <b>120 - Special Education</b>								
32-480-61-10-2-120-71146	Compensation - ELL	.00	.00	123.75	.00	.00	.00	.00
32-480-61-10-2-120-72100	FICA	.00	.00	47.71	.00	.00	.00	.00
Program <b>120 - Special Education Totals</b>		\$0.00	\$0.00	\$671.33	\$0.00	\$0.00	\$0.00	\$0.00
Level <b>2 - Elementary Totals</b>		\$0.00	\$0.00	\$67,827.11	\$36,091.09	\$10,000.00	\$0.00	(\$10,000.00)
Level <b>3 - Secondary</b>								
Program <b>110 - Regular Instruction</b>								
32-480-61-10-3-110-71120	Compensation-Instructional Salaries	.00	.00	15,211.02	.00	.00	.00	.00
32-480-61-10-3-110-71520	Compensation-Substitutes	.00	.00	4,269.23	.00	10,000.00	.00	(10,000.00)
32-480-61-10-3-110-72100	FICA	.00	.00	1,491.04	.00	.00	.00	.00
32-480-61-10-3-110-72220	VRS Hybrid Pension Contribution	.00	.00	2,143.98	.00	.00	.00	.00
32-480-61-10-3-110-72400	VRS Group Life Insurance	.00	.00	172.86	.00	.00	.00	.00
32-480-61-10-3-110-72510	Hybrid Disability Insurance	.00	.00	30.69	.00	.00	.00	.00
32-480-61-10-3-110-72750	VRS Retiree Health Care Credit	.00	.00	156.09	.00	.00	.00	.00
32-480-61-10-3-110-76015	Allotment	.00	.00	3,660.77	.00	.00	.00	.00
32-480-61-10-3-110-76170	Band	.00	.00	12.99	.00	.00	.00	.00
Program <b>110 - Regular Instruction Totals</b>		\$0.00	\$0.00	\$27,148.67	\$0.00	\$10,000.00	\$0.00	(\$10,000.00)
Program <b>120 - Special Education</b>								
32-480-61-10-3-120-71146	Compensation - ELL	.00	.00	236.25	.00	.00	.00	.00
32-480-61-10-3-120-72100	FICA	.00	.00	18.07	.00	.00	.00	.00
32-480-61-10-3-120-76431	Special Ed - General	.00	.00	96.65	.00	.00	.00	.00
Program <b>120 - Special Education Totals</b>		\$0.00	\$0.00	\$350.97	\$0.00	\$0.00	\$0.00	\$0.00



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G/L Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2022 Adopted Budget	2023 City Mgr/ Supt Recommended	Difference
Fund 32 - School Grants Fund								
EXPENSE								
Locations 480 - CARES Act								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 3 - Secondary								
Program 150 - Other								
32-480-61-10-3-150-76030	Athletics/Athletic Equipment <\$5,000	.00	.00	6,981.01	.00	.00	.00	.00
	Program 150 - Other Totals	\$0.00	\$0.00	\$6,981.01	\$0.00	\$0.00	\$0.00	\$0.00
	Level 3 - Secondary Totals	\$0.00	\$0.00	\$34,480.65	\$0.00	\$10,000.00	\$0.00	(\$10,000.00)
Level 4 - Middle								
Program 110 - Regular Instruction								
32-480-61-10-4-110-71520	Compensation-Substitutes	.00	.00	660.02	.00	10,000.00	.00	(10,000.00)
32-480-61-10-4-110-71522	Compensation-REWIP Retirees	.00	.00	61.40	.00	.00	.00	.00
32-480-61-10-4-110-72100	FICA	.00	.00	55.19	.00	.00	.00	.00
32-480-61-10-4-110-76015	Allotment	.00	.00	425.80	.00	.00	.00	.00
32-480-61-10-4-110-76135	Art Supplies and Equipment <\$5,000	.00	.00	179.49	.00	.00	.00	.00
	Program 110 - Regular Instruction Totals	\$0.00	\$0.00	\$1,381.90	\$0.00	\$10,000.00	\$0.00	(\$10,000.00)
Program 120 - Special Education								
32-480-61-10-4-120-71146	Compensation - ELL	.00	.00	123.75	.00	.00	.00	.00
32-480-61-10-4-120-72100	FICA	.00	.00	9.47	.00	.00	.00	.00
	Program 120 - Special Education Totals	\$0.00	\$0.00	\$133.22	\$0.00	\$0.00	\$0.00	\$0.00
	Level 4 - Middle Totals	\$0.00	\$0.00	\$1,515.12	\$0.00	\$10,000.00	\$0.00	(\$10,000.00)
Sub-Function 10 - Classroom Instruction Totals		\$0.00	\$0.00	\$103,822.88	\$36,091.09	\$30,000.00	\$0.00	(\$30,000.00)
Sub-Function 21 - Student Guidance								
Level 2 - Elementary								
Program 110 - Regular Instruction								
32-480-61-21-2-110-76195	Career Education	.00	.00	103.84	.00	.00	.00	.00
32-480-61-21-2-110-76285	Guidance	.00	.00	163.87	.00	.00	.00	.00
	Program 110 - Regular Instruction Totals	\$0.00	\$0.00	\$267.71	\$0.00	\$0.00	\$0.00	\$0.00
	Level 2 - Elementary Totals	\$0.00	\$0.00	\$267.71	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function 21 - Student Guidance Totals		\$0.00	\$0.00	\$267.71	\$0.00	\$0.00	\$0.00	\$0.00



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G/L Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2022 Adopted Budget	2023 City Mgr/ Supt Recommended	Difference
Fund 32 - School Grants Fund								
EXPENSE								
Locations 480 - CARES Act								
Function 61 - Instruction								
Sub-Function 41 - Admin. Principals Office								
Level 2 - Elementary								
Program 110 - Regular Instruction								
32-480-61-41-2-110-73160	Repair/Maint - School Office Equipment	.00	.00	59.49	.00	.00	.00	.00
	Program 110 - Regular Instruction Totals	\$0.00	\$0.00	\$59.49	\$0.00	\$0.00	\$0.00	\$0.00
	Level 2 - Elementary Totals	\$0.00	\$0.00	\$59.49	\$0.00	\$0.00	\$0.00	\$0.00
Level 3 - Secondary								
Program 110 - Regular Instruction								
32-480-61-41-3-110-76230	Commencement	.00	.00	4,375.00	.00	.00	.00	.00
	Program 110 - Regular Instruction Totals	\$0.00	\$0.00	\$4,375.00	\$0.00	\$0.00	\$0.00	\$0.00
	Level 3 - Secondary Totals	\$0.00	\$0.00	\$4,375.00	\$0.00	\$0.00	\$0.00	\$0.00
	Sub-Function 41 - Admin. Principals Office Totals	\$0.00	\$0.00	\$4,434.49	\$0.00	\$0.00	\$0.00	\$0.00
	Function 61 - Instruction Totals	\$0.00	\$0.00	\$108,525.08	\$36,091.09	\$30,000.00	\$0.00	(\$30,000.00)
Function 62 - Administration, Attend. & Health								
Sub-Function 62 - Admin, Attend. & Health								
Level 9 - District Wide								
Program 211 - Board Services								
32-480-62-62-9-211-75802	Dues	.00	.00	.00	5,000.00	.00	.00	.00
	Program 211 - Board Services Totals	\$0.00	\$0.00	\$0.00	\$5,000.00	\$0.00	\$0.00	\$0.00
Program 222 - Health Services								
32-480-62-62-9-222-71131	Compensation-School Nurses	.00	.00	38,321.98	25,384.16	50,000.00	.00	(50,000.00)
32-480-62-62-9-222-72100	FICA	.00	.00	2,936.26	1,945.72	.00	.00	.00
32-480-62-62-9-222-72210	VRS Pension Contribution	.00	.00	4,843.80	4,496.55	.00	.00	.00
32-480-62-62-9-222-72300	Group Health and Dental Insurance	.00	.00	265.60	166.00	.00	.00	.00
32-480-62-62-9-222-72400	VRS Group Life Insurance	.00	.00	390.54	362.55	.00	.00	.00
32-480-62-62-9-222-72750	VRS Retiree Health Care Credit	.00	.00	352.62	327.35	.00	.00	.00
32-480-62-62-9-222-73115	Printing Services	.00	.00	72.00	360.00	.00	.00	.00





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Fund 32 - School Grants Fund								
EXPENSE								
Locations 480 - CARES Act								
Function 62 - Administration, Attend. & Health								
Sub-Function 62 - Admin, Attend. & Health								
Level 9 - District Wide								
Program 222 - Health Services								
32-480-62-62-9-222-76100	Supplies - Nursing	.00	.00	681.80	.00	.00	.00	.00
	Program 222 - Health Services Totals	\$0.00	\$0.00	\$47,864.60	\$33,042.33	\$50,000.00	\$0.00	(\$50,000.00)
	Level 9 - District Wide Totals	\$0.00	\$0.00	\$47,864.60	\$38,042.33	\$50,000.00	\$0.00	(\$50,000.00)
	Sub-Function 62 - Admin, Attend. & Health Totals	\$0.00	\$0.00	\$47,864.60	\$38,042.33	\$50,000.00	\$0.00	(\$50,000.00)
	Function 62 - Administration, Attend. & Health Totals	\$0.00	\$0.00	\$47,864.60	\$38,042.33	\$50,000.00	\$0.00	(\$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	15,245.09	5,858.11	20,000.00	.00	(20,000.00)
32-480-63-63-9-320-72100	FICA	.00	.00	1,131.76	424.67	.00	.00	.00
32-480-63-63-9-320-72220	VRS Hybrid Pension Contribution	.00	.00	146.08	154.10	.00	.00	.00
32-480-63-63-9-320-72300	Group Health and Dental Insurance	.00	.00	4,303.51	3,002.10	.00	.00	.00
32-480-63-63-9-320-72400	VRS Group Life Insurance	.00	.00	85.13	89.80	.00	.00	.00
32-480-63-63-9-320-72510	Hybrid Disability Insurance	.00	.00	33.54	35.40	.00	.00	.00
32-480-63-63-9-320-72750	VRS Retiree Health Care Credit	.00	.00	43.20	75.75	.00	.00	.00
32-480-63-63-9-320-76110	Supplies - Operational	.00	.00	4,153.36	345.76	.00	.00	.00
	Program 320 - Vehicle Operation Services Totals	\$0.00	\$0.00	\$25,141.67	\$9,985.69	\$20,000.00	\$0.00	(\$20,000.00)
Program 330 - Transportation Monitoring Svcs								
32-480-63-63-9-330-71520	Compensation-Substitutes	.00	.00	171.74	.00	.00	.00	.00
32-480-63-63-9-330-72100	FICA	.00	.00	13.13	.00	.00	.00	.00
	Program 330 - Transportation Monitoring Svcs Totals	\$0.00	\$0.00	\$184.87	\$0.00	\$0.00	\$0.00	\$0.00



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Fund 32 - School Grants Fund								
EXPENSE								
Locations 480 - CARES Act								
Function 63 - Pupil Transportation								
Sub-Function 63 - Pupil Transportation								
Level 9 - District Wide	Totals	\$0.00	\$0.00	\$25,326.54	\$9,985.69	\$20,000.00	\$0.00	(\$20,000.00)
Sub-Function 63 - Pupil Transportation	Totals	\$0.00	\$0.00	\$25,326.54	\$9,985.69	\$20,000.00	\$0.00	(\$20,000.00)
Function 63 - Pupil Transportation	Totals	\$0.00	\$0.00	\$25,326.54	\$9,985.69	\$20,000.00	\$0.00	(\$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	15,671.38	13,825.64	30,000.00	.00	(30,000.00)
32-480-64-64-9-420-71200	Compensation-OT	.00	.00	247.11	281.84	.00	.00	.00
32-480-64-64-9-420-72100	FICA	.00	.00	984.35	851.47	.00	.00	.00
32-480-64-64-9-420-72220	VRS Hybrid Pension Contribution	.00	.00	429.91	483.63	.00	.00	.00
32-480-64-64-9-420-72300	Group Health and Dental Insurance	.00	.00	4,067.63	4,251.56	.00	.00	.00
32-480-64-64-9-420-72400	VRS Group Life Insurance	.00	.00	172.40	185.15	.00	.00	.00
32-480-64-64-9-420-72510	Hybrid Disability Insurance	.00	.00	67.95	72.94	.00	.00	.00
32-480-64-64-9-420-72750	VRS Retiree Health Care Credit	.00	.00	87.48	156.10	.00	.00	.00
32-480-64-64-9-420-73180	Repair/Maint - Other Contracted	.00	.00	180.00	.00	.00	.00	.00
32-480-64-64-9-420-74900	Building Maintenance -City	.00	.00	11,137.80	.00	.00	.00	.00
32-480-64-64-9-420-76055	Machines, Equipment and Tools <\$5,000	.00	.00	4,942.74	.00	10,000.00	.00	(10,000.00)
32-480-64-64-9-420-76110	Supplies - Operational	.00	.00	78,800.38	18,466.95	10,000.00	.00	(10,000.00)
Program 420 - Building Services	Totals	\$0.00	\$0.00	\$116,789.13	\$38,575.28	\$50,000.00	\$0.00	(\$50,000.00)
Level 9 - District Wide	Totals	\$0.00	\$0.00	\$116,789.13	\$38,575.28	\$50,000.00	\$0.00	(\$50,000.00)
Sub-Function 64 - Operation & Maintenance	Totals	\$0.00	\$0.00	\$116,789.13	\$38,575.28	\$50,000.00	\$0.00	(\$50,000.00)
Function 64 - Operation & Maintenance	Totals	\$0.00	\$0.00	\$116,789.13	\$38,575.28	\$50,000.00	\$0.00	(\$50,000.00)



# FY 23 Grant Budget for Presentation

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G/L Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2022 Adopted Budget	2023 City Mgr/ Supt Recommended	Difference
Fund 32 - School Grants Fund								
EXPENSE								
Locations 480 - CARES Act								
Function 68 - Technology								
Sub-Function 21 - Student Guidance								
Level 9 - District Wide								
Program 800 - Technology								
32-480-68-21-9-800-73205	Software Licensing Fees	.00	.00	.00	19,500.00	.00	.00	.00
	Program 800 - Technology Totals	\$0.00	\$0.00	\$0.00	\$19,500.00	\$0.00	\$0.00	\$0.00
	Level 9 - District Wide Totals	\$0.00	\$0.00	\$0.00	\$19,500.00	\$0.00	\$0.00	\$0.00
	Sub-Function 21 - Student Guidance Totals	\$0.00	\$0.00	\$0.00	\$19,500.00	\$0.00	\$0.00	\$0.00
	Function 68 - Technology Totals	\$0.00	\$0.00	\$0.00	\$19,500.00	\$0.00	\$0.00	\$0.00
	Locations 480 - CARES Act Totals	\$0.00	\$0.00	\$298,505.35	\$142,194.39	\$150,000.00	\$0.00	(\$150,000.00)
Locations 490 - Coronavirus Relief (CRF) 21.019								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 2 - Elementary								
Program 110 - Regular Instruction								
32-490-61-10-2-110-71151	Compensation-Instructional Asst	.00	.00	1,054.81	.00	.00	.00	.00
32-490-61-10-2-110-71520	Compensation-Substitutes	.00	.00	22,640.94	.00	.00	.00	.00
32-490-61-10-2-110-71522	Compensation-REWIP Retirees	.00	.00	4,221.93	.00	.00	.00	.00
32-490-61-10-2-110-72100	FICA	.00	.00	2,083.93	.00	.00	.00	.00
32-490-61-10-2-110-72600	Unemployment Compensation	.00	.00	2,771.53	.00	.00	.00	.00
32-490-61-10-2-110-73154	Repair & Maint - PE Equipment	.00	.00	43.20	.00	.00	.00	.00
32-490-61-10-2-110-76015	Allotment	.00	.00	13,695.15	.00	.00	.00	.00
32-490-61-10-2-110-76045	Furniture and Equip <\$5,000	.00	.00	7,272.54	.00	.00	.00	.00
32-490-61-10-2-110-76135	Art Supplies and Equipment <\$5,000	.00	.00	44.99	.00	.00	.00	.00
32-490-61-10-2-110-76250	Enrichment	.00	.00	1,084.98	.00	.00	.00	.00
32-490-61-10-2-110-76360	Physical Education	.00	.00	146.51	.00	.00	.00	.00
32-490-61-10-2-110-76365	Reading	.00	.00	223.62	.00	.00	.00	.00



# FY 23 Grant Budget for Presentation

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G/L Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2022 Adopted Budget	2023 City Mgr/ Supt Recommended	Difference
Fund 32 - School Grants Fund								
EXPENSE								
Locations 490 - Coronavirus Relief (CRF) 21.019								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 2 - Elementary								
Program 110 - Regular Instruction								
32-490-61-10-2-110-76485	Supplies - Kindergarten	.00	.00	87.29	.00	.00	.00	.00
32-490-61-10-2-110-76490	Supplies - First Grade	.00	.00	393.51	.00	.00	.00	.00
32-490-61-10-2-110-76495	Supplies - Second Grade	.00	.00	325.62	.00	.00	.00	.00
32-490-61-10-2-110-76500	Supplies - Third Grade	.00	.00	146.27	.00	.00	.00	.00
32-490-61-10-2-110-76505	Supplies - Fourth Grade	.00	.00	119.39	.00	.00	.00	.00
32-490-61-10-2-110-76510	Supplies - Fifth Grade	.00	.00	100.90	.00	.00	.00	.00
	Program 110 - Regular Instruction Totals	\$0.00	\$0.00	\$56,457.11	\$0.00	\$0.00	\$0.00	\$0.00
Program 115 - Testing								
32-490-61-10-2-115-76455	Testing Materials-Assessment	.00	.00	47.40	.00	.00	.00	.00
	Program 115 - Testing Totals	\$0.00	\$0.00	\$47.40	\$0.00	\$0.00	\$0.00	\$0.00
Program 120 - Special Education								
32-490-61-10-2-120-71146	Compensation - ELL	.00	.00	2,880.00	.00	.00	.00	.00
32-490-61-10-2-120-72100	FICA	.00	.00	220.33	.00	.00	.00	.00
32-490-61-10-2-120-72600	Unemployment Compensation	.00	.00	1,166.64	.00	.00	.00	.00
32-490-61-10-2-120-76390	Sp Ed LD	.00	.00	50.00	.00	.00	.00	.00
32-490-61-10-2-120-76410	Sp Ed ID	.00	.00	25.00	.00	.00	.00	.00
	Program 120 - Special Education Totals	\$0.00	\$0.00	\$4,341.97	\$0.00	\$0.00	\$0.00	\$0.00
Program 140 - Gifted								
32-490-61-10-2-140-76280	Gifted	.00	.00	361.22	.00	.00	.00	.00
	Program 140 - Gifted Totals	\$0.00	\$0.00	\$361.22	\$0.00	\$0.00	\$0.00	\$0.00
	Level 2 - Elementary Totals	\$0.00	\$0.00	\$61,207.70	\$0.00	\$0.00	\$0.00	\$0.00



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G/L Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2022 Adopted Budget	2023 City Mgr/ Supt Recommended	Difference
Fund 32 - School Grants Fund								
EXPENSE								
Locations 490 - Coronavirus Relief (CRF) 21.019								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 3 - Secondary								
Program 110 - Regular Instruction								
32-490-61-10-3-110-71520	Compensation-Substitutes	.00	.00	13,396.56	.00	.00	.00	.00
32-490-61-10-3-110-71522	Compensation-REWIP Retirees	.00	.00	7,027.67	.00	.00	.00	.00
32-490-61-10-3-110-72100	FICA	.00	.00	1,562.44	.00	.00	.00	.00
32-490-61-10-3-110-72600	Unemployment Compensation	.00	.00	1,931.20	.00	.00	.00	.00
32-490-61-10-3-110-76015	Allotment	.00	.00	5,705.55	.00	.00	.00	.00
	Program 110 - Regular Instruction Totals	\$0.00	\$0.00	\$29,623.42	\$0.00	\$0.00	\$0.00	\$0.00
Program 120 - Special Education								
32-490-61-10-3-120-71146	Compensation - ELL	.00	.00	1,125.00	.00	.00	.00	.00
32-490-61-10-3-120-72100	FICA	.00	.00	86.06	.00	.00	.00	.00
32-490-61-10-3-120-76431	Special Ed - General	.00	.00	399.95	.00	.00	.00	.00
	Program 120 - Special Education Totals	\$0.00	\$0.00	\$1,611.01	\$0.00	\$0.00	\$0.00	\$0.00
Program 150 - Other								
32-490-61-10-3-150-72600	Unemployment Compensation	.00	.00	226.04	.00	.00	.00	.00
	Program 150 - Other Totals	\$0.00	\$0.00	\$226.04	\$0.00	\$0.00	\$0.00	\$0.00
	Level 3 - Secondary Totals	\$0.00	\$0.00	\$31,460.47	\$0.00	\$0.00	\$0.00	\$0.00
Level 4 - Middle								
Program 110 - Regular Instruction								
32-490-61-10-4-110-71151	Compensation-Instructional Asst	.00	.00	215.66	.00	.00	.00	.00
32-490-61-10-4-110-71520	Compensation-Substitutes	.00	.00	5,424.25	.00	.00	.00	.00
32-490-61-10-4-110-71522	Compensation-REWIP Retirees	.00	.00	813.84	.00	.00	.00	.00
32-490-61-10-4-110-72100	FICA	.00	.00	493.72	.00	.00	.00	.00
32-490-61-10-4-110-72600	Unemployment Compensation	.00	.00	12.08	.00	.00	.00	.00



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G/L Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2022 Adopted Budget	2023 City Mgr/ Supt Recommended	Difference
Fund 32 - School Grants Fund								
EXPENSE								
Locations 490 - Coronavirus Relief (CRF) 21.019								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 4 - Middle								
Program 110 - Regular Instruction								
32-490-61-10-4-110-73150	Repair/Maint - Math	.00	.00	1,039.97	.00	.00	.00	.00
32-490-61-10-4-110-76015	Allotment	.00	.00	3,181.17	.00	.00	.00	.00
Program 110 - Regular Instruction Totals		\$0.00	\$0.00	\$11,180.69	\$0.00	\$0.00	\$0.00	\$0.00
Program 120 - Special Education								
32-490-61-10-4-120-71146	Compensation - ELL	.00	.00	776.25	.00	.00	.00	.00
32-490-61-10-4-120-71151	Compensation-Instructional Asst	.00	.00	15.94	.00	.00	.00	.00
32-490-61-10-4-120-72100	FICA	.00	.00	60.60	.00	.00	.00	.00
32-490-61-10-4-120-72600	Unemployment Compensation	.00	.00	455.90	.00	.00	.00	.00
Program 120 - Special Education Totals		\$0.00	\$0.00	\$1,308.69	\$0.00	\$0.00	\$0.00	\$0.00
Level 4 - Middle Totals		\$0.00	\$0.00	\$12,489.38	\$0.00	\$0.00	\$0.00	\$0.00
Level 7 - Adult								
Program 170 - Adult								
32-490-61-10-7-170-72600	Unemployment Compensation	.00	.00	682.30	.00	.00	.00	.00
Program 170 - Adult Totals		\$0.00	\$0.00	\$682.30	\$0.00	\$0.00	\$0.00	\$0.00
Level 7 - Adult Totals		\$0.00	\$0.00	\$682.30	\$0.00	\$0.00	\$0.00	\$0.00
Level 8 - Pre-K								
Program 180 - Pre-K Non- Sp Ed								
32-490-61-10-8-180-76435	Supplies - Instructional	.00	.00	82.95	.00	.00	.00	.00
Program 180 - Pre-K Non- Sp Ed Totals		\$0.00	\$0.00	\$82.95	\$0.00	\$0.00	\$0.00	\$0.00
Level 8 - Pre-K Totals		\$0.00	\$0.00	\$82.95	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function 10 - Classroom Instruction Totals		\$0.00	\$0.00	\$105,922.80	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function 21 - Student Guidance								
Level 2 - Elementary								
Program 110 - Regular Instruction								
32-490-61-21-2-110-76285	Guidance	.00	.00	39.00	.00	.00	.00	.00



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G/L Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2022 Adopted Budget	2023 City Mgr/ Supt Recommended	Difference
Fund 32 - School Grants Fund								
EXPENSE								
Locations 490 - Coronavirus Relief (CRF) 21.019								
Function 61 - Instruction								
Sub-Function 21 - Student Guidance								
Level 2 - Elementary								
Program 110 - Regular Instruction								
Program 110 - Regular Instruction Totals		\$0.00	\$0.00	\$39.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 2 - Elementary Totals		\$0.00	\$0.00	\$39.00	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function 21 - Student Guidance Totals		\$0.00	\$0.00	\$39.00	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function 23 - Student- Homebound								
Level 3 - Secondary								
Program 124 - Homebound								
32-490-61-23-3-124-71200 Compensation-OT		.00	.00	27.00	.00	.00	.00	.00
32-490-61-23-3-124-72100 FICA		.00	.00	2.07	.00	.00	.00	.00
Program 124 - Homebound Totals		\$0.00	\$0.00	\$29.07	\$0.00	\$0.00	\$0.00	\$0.00
Level 3 - Secondary Totals		\$0.00	\$0.00	\$29.07	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function 23 - Student- Homebound Totals		\$0.00	\$0.00	\$29.07	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function 31 - Instr. Sup. - Improve. of Instr.								
Level 2 - Elementary								
Program 110 - Regular Instruction								
32-490-61-31-2-110-73245 Professional Development - Tuition Assistance		.00	.00	80.88	.00	.00	.00	.00
Program 110 - Regular Instruction Totals		\$0.00	\$0.00	\$80.88	\$0.00	\$0.00	\$0.00	\$0.00
Level 2 - Elementary Totals		\$0.00	\$0.00	\$80.88	\$0.00	\$0.00	\$0.00	\$0.00
Level 7 - Adult								
Program 170 - Adult								
32-490-61-31-7-170-71522 Compensation-REWIP Retirees		.00	.00	62.82	.00	.00	.00	.00
32-490-61-31-7-170-72100 FICA		.00	.00	4.81	.00	.00	.00	.00
Program 170 - Adult Totals		\$0.00	\$0.00	\$67.63	\$0.00	\$0.00	\$0.00	\$0.00
Level 7 - Adult Totals		\$0.00	\$0.00	\$67.63	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function 31 - Instr. Sup. - Improve. of Instr. Totals		\$0.00	\$0.00	\$148.51	\$0.00	\$0.00	\$0.00	\$0.00



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G/L Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2022 Adopted Budget	2023 City Mgr/ Supt Recommended	Difference
Fund <b>32 - School Grants Fund</b>								
EXPENSE								
Locations <b>490 - Coronavirus Relief (CRF) 21.019</b>								
Function <b>61 - Instruction</b>								
Sub-Function <b>32 - Instr. Sup. - Media Services</b>								
Level <b>2 - Elementary</b>								
Program <b>110 - Regular Instruction</b>								
32-490-61-32-2-110-73130	Repair/Maint - Audio/Visual	.00	.00	461.63	.00	.00	.00	.00
32-490-61-32-2-110-76155	Audio Visual Media	.00	.00	1,089.89	.00	.00	.00	.00
32-490-61-32-2-110-76325	Library Books and Supplies	.00	.00	1,423.58	.00	.00	.00	.00
Program <b>110 - Regular Instruction Totals</b>		\$0.00	\$0.00	\$2,975.10	\$0.00	\$0.00	\$0.00	\$0.00
Level <b>2 - Elementary Totals</b>		\$0.00	\$0.00	\$2,975.10	\$0.00	\$0.00	\$0.00	\$0.00
Level <b>4 - Middle</b>								
Program <b>110 - Regular Instruction</b>								
32-490-61-32-4-110-71152	Compensation - Media Clerk	.00	.00	446.46	.00	.00	.00	.00
32-490-61-32-4-110-72100	FICA	.00	.00	34.15	.00	.00	.00	.00
Program <b>110 - Regular Instruction Totals</b>		\$0.00	\$0.00	\$480.61	\$0.00	\$0.00	\$0.00	\$0.00
Level <b>4 - Middle Totals</b>		\$0.00	\$0.00	\$480.61	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function <b>32 - Instr. Sup. - Media Services Totals</b>		\$0.00	\$0.00	\$3,455.71	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function <b>41 - Admin. Principals Office</b>								
Level <b>2 - Elementary</b>								
Program <b>110 - Regular Instruction</b>								
32-490-61-41-2-110-71520	Compensation-Substitutes	.00	.00	19.19	.00	.00	.00	.00
32-490-61-41-2-110-72100	FICA	.00	.00	1.47	.00	.00	.00	.00
Program <b>110 - Regular Instruction Totals</b>		\$0.00	\$0.00	\$20.66	\$0.00	\$0.00	\$0.00	\$0.00
Level <b>2 - Elementary Totals</b>		\$0.00	\$0.00	\$20.66	\$0.00	\$0.00	\$0.00	\$0.00
Level <b>3 - Secondary</b>								
Program <b>110 - Regular Instruction</b>								
32-490-61-41-3-110-71150	Compensation-Clerical	.00	.00	1,405.02	.00	.00	.00	.00
32-490-61-41-3-110-72100	FICA	.00	.00	107.48	.00	.00	.00	.00
32-490-61-41-3-110-75201	Postage-Student Mailings	.00	.00	900.00	.00	.00	.00	.00





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G/L Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2022 Adopted Budget	2023 City Mgr/ Supt Recommended	Difference
Fund 32 - School Grants Fund								
EXPENSE								
Locations 490 - Coronavirus Relief (CRF) 21.019								
Function 61 - Instruction								
Sub-Function 41 - Admin. Principals Office								
Level 3 - Secondary								
Program 110 - Regular Instruction								
Program 110 - Regular Instruction Totals		\$0.00	\$0.00	\$2,412.50	\$0.00	\$0.00	\$0.00	\$0.00
Level 3 - Secondary Totals		\$0.00	\$0.00	\$2,412.50	\$0.00	\$0.00	\$0.00	\$0.00
Level 4 - Middle								
Program 110 - Regular Instruction								
32-490-61-41-4-110-71520 Compensation-Substitutes		.00	.00	21.37	.00	.00	.00	.00
Program 110 - Regular Instruction Totals		\$0.00	\$0.00	\$21.37	\$0.00	\$0.00	\$0.00	\$0.00
Level 4 - Middle Totals		\$0.00	\$0.00	\$21.37	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function 41 - Admin. Principals Office Totals		\$0.00	\$0.00	\$2,454.53	\$0.00	\$0.00	\$0.00	\$0.00
Function 61 - Instruction Totals		\$0.00	\$0.00	\$112,049.62	\$0.00	\$0.00	\$0.00	\$0.00
Function 62 - Administration, Attend. & Health								
Sub-Function 62 - Admin, Attend. & Health								
Level 9 - District Wide								
Program 212 - Exec Admin Services								
32-490-62-62-9-212-73115 Printing Services		.00	.00	5,031.00	.00	.00	.00	.00
32-490-62-62-9-212-76105 Supplies - Office		.00	.00	155.50	.00	.00	.00	.00
Program 212 - Exec Admin Services Totals		\$0.00	\$0.00	\$5,186.50	\$0.00	\$0.00	\$0.00	\$0.00
Program 216 - Fiscal Services								
32-490-62-62-9-216-75513 Travel-Director of Business		.00	.00	19.99	.00	.00	.00	.00
Program 216 - Fiscal Services Totals		\$0.00	\$0.00	\$19.99	\$0.00	\$0.00	\$0.00	\$0.00
Program 222 - Health Services								
32-490-62-62-9-222-71131 Compensation-School Nurses		.00	.00	24,401.07	.00	.00	.00	.00
32-490-62-62-9-222-71520 Compensation-Substitutes		.00	.00	195.12	.00	.00	.00	.00
32-490-62-62-9-222-71665 Bonus Payments To Teachers		.00	.00	2,322.00	.00	.00	.00	.00
32-490-62-62-9-222-72100 FICA		.00	.00	2,056.20	.00	.00	.00	.00



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Budget Year 2023

G/L Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2022 Adopted Budget	2023 City Mgr/ Supt Recommended	Difference
Fund 32 - School Grants Fund								
EXPENSE								
Locations 490 - Coronavirus Relief (CRF) 21.019								
Function 62 - Administration, Attend. & Health								
Sub-Function 62 - Admin, Attend. & Health								
Level 9 - District Wide								
Program 222 - Health Services								
32-490-62-62-9-222-72210	VRS Pension Contribution	.00	.00	2,997.88	.00	.00	.00	.00
32-490-62-62-9-222-72300	Group Health and Dental Insurance	.00	.00	139.76	.00	.00	.00	.00
32-490-62-62-9-222-72400	VRS Group Life Insurance	.00	.00	241.72	.00	.00	.00	.00
32-490-62-62-9-222-72750	VRS Retiree Health Care Credit	.00	.00	218.24	.00	.00	.00	.00
32-490-62-62-9-222-73115	Printing Services	.00	.00	295.00	.00	.00	.00	.00
32-490-62-62-9-222-76045	Furniture and Equip <\$5,000	.00	.00	439.98	.00	.00	.00	.00
32-490-62-62-9-222-76100	Supplies - Nursing	.00	.00	17,807.53	.00	.00	.00	.00
32-490-62-62-9-222-76460	Testing Materials-Attend and Health	.00	.00	14,450.00	.00	.00	.00	.00
Program 222 - Health Services Totals		\$0.00	\$0.00	\$65,564.50	\$0.00	\$0.00	\$0.00	\$0.00
Level 9 - District Wide Totals		\$0.00	\$0.00	\$70,770.99	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function 62 - Admin, Attend. & Health Totals		\$0.00	\$0.00	\$70,770.99	\$0.00	\$0.00	\$0.00	\$0.00
Function 62 - Administration, Attend. & Health Totals		\$0.00	\$0.00	\$70,770.99	\$0.00	\$0.00	\$0.00	\$0.00
Function 63 - Pupil Transportation								
Sub-Function 63 - Pupil Transportation								
Level 9 - District Wide								
Program 310 - Transportation Mgmt and Dir								
32-490-63-63-9-310-76045	Furniture and Equip <\$5,000	.00	.00	3,500.00	.00	.00	.00	.00
Program 310 - Transportation Mgmt and Dir Totals		\$0.00	\$0.00	\$3,500.00	\$0.00	\$0.00	\$0.00	\$0.00
Program 320 - Vehicle Operation Services								
32-490-63-63-9-320-71170	Compensation-Bus Drivers	.00	.00	12,013.23	.00	.00	.00	.00
32-490-63-63-9-320-71174	Compensation-Substitute Bus Drivers	.00	.00	929.91	.00	.00	.00	.00
32-490-63-63-9-320-71665	Bonus Payments To Teachers	.00	.00	1,548.00	.00	.00	.00	.00



# FY 23 Grant Budget for Presentation

Budget Year 2023

G/L Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2022 Adopted Budget	2023 City Mgr/ Supt Recommended	Difference
Fund 32 - School Grants Fund								
EXPENSE								
Locations 490 - Coronavirus Relief (CRF) 21.019								
Function 63 - Pupil Transportation								
Sub-Function 63 - Pupil Transportation								
Level 9 - District Wide								
Program 320 - Vehicle Operation Services								
32-490-63-63-9-320-72100	FICA	.00	.00	1,108.65	.00	.00	.00	.00
32-490-63-63-9-320-72220	VRS Hybrid Pension Contribution	.00	.00	69.14	.00	.00	.00	.00
32-490-63-63-9-320-72300	Group Health and Dental Insurance	.00	.00	139.76	.00	.00	.00	.00
32-490-63-63-9-320-72400	VRS Group Life Insurance	.00	.00	40.28	.00	.00	.00	.00
32-490-63-63-9-320-72510	Hybrid Disability Insurance	.00	.00	15.88	.00	.00	.00	.00
32-490-63-63-9-320-72600	Unemployment Compensation	.00	.00	1,918.50	.00	.00	.00	.00
32-490-63-63-9-320-72750	VRS Retiree Health Care Credit	.00	.00	20.44	.00	.00	.00	.00
32-490-63-63-9-320-76110	Supplies - Operational	.00	.00	4,809.88	.00	.00	.00	.00
Program 320 - Vehicle Operation Services	Totals	\$0.00	\$0.00	\$22,613.67	\$0.00	\$0.00	\$0.00	\$0.00
Program 330 - Transportation Monitoring Svcs								
32-490-63-63-9-330-71172	Compensation-Bus Aides	.00	.00	31.29	.00	.00	.00	.00
32-490-63-63-9-330-71520	Compensation-Substitutes	.00	.00	498.03	.00	.00	.00	.00
32-490-63-63-9-330-72100	FICA	.00	.00	40.49	.00	.00	.00	.00
32-490-63-63-9-330-72600	Unemployment Compensation	.00	.00	37.50	.00	.00	.00	.00
Program 330 - Transportation Monitoring Svcs	Totals	\$0.00	\$0.00	\$607.31	\$0.00	\$0.00	\$0.00	\$0.00
Program 350 - Bus Regular Purchases								
32-490-63-63-9-350-78030	School Buses and Other Vehicles	.00	.00	189,393.00	.00	.00	.00	.00
Program 350 - Bus Regular Purchases	Totals	\$0.00	\$0.00	\$189,393.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 9 - District Wide	Totals	\$0.00	\$0.00	\$216,113.98	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function 63 - Pupil Transportation	Totals	\$0.00	\$0.00	\$216,113.98	\$0.00	\$0.00	\$0.00	\$0.00



# FY 23 Grant Budget for Presentation

Budget Year 2023

G/L Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2022 Adopted Budget	2023 City Mgr/ Supt Recommended	Difference
Fund 32 - School Grants Fund								
EXPENSE								
Locations 490 - Coronavirus Relief (CRF) 21.019								
Function 63 - Pupil Transportation Totals		\$0.00	\$0.00	\$216,113.98	\$0.00	\$0.00	\$0.00	\$0.00
Function 64 - Operation & Maintenance								
Sub-Function 64 - Operation & Maintenance								
Level 9 - District Wide								
Program 420 - Building Services								
32-490-64-64-9-420-71190	Compensation-Custodians	.00	.00	16,225.71	.00	.00	.00	.00
32-490-64-64-9-420-71200	Compensation-OT	.00	.00	31.89	.00	.00	.00	.00
32-490-64-64-9-420-71520	Compensation-Substitutes	.00	.00	1,004.29	.00	.00	.00	.00
32-490-64-64-9-420-71665	Bonus Payments To Teachers	.00	.00	3,096.00	.00	.00	.00	.00
32-490-64-64-9-420-72100	FICA	.00	.00	1,202.41	.00	.00	.00	.00
32-490-64-64-9-420-72220	VRS Hybrid Pension Contribution	.00	.00	359.02	.00	.00	.00	.00
32-490-64-64-9-420-72300	Group Health and Dental Insurance	.00	.00	4,388.12	.00	.00	.00	.00
32-490-64-64-9-420-72400	VRS Group Life Insurance	.00	.00	170.55	.00	.00	.00	.00
32-490-64-64-9-420-72510	Hybrid Disability Insurance	.00	.00	67.21	.00	.00	.00	.00
32-490-64-64-9-420-72750	VRS Retiree Health Care Credit	.00	.00	86.54	.00	.00	.00	.00
32-490-64-64-9-420-74900	Building Maintenance -City	.00	.00	14,197.38	.00	.00	.00	.00
32-490-64-64-9-420-76055	Machines, Equipment and Tools <\$5,000	.00	.00	19,433.05	.00	.00	.00	.00
32-490-64-64-9-420-76100	Supplies - Nursing	.00	.00	386.40	.00	.00	.00	.00
32-490-64-64-9-420-76110	Supplies - Operational	.00	.00	164,299.20	.00	.00	.00	.00
Program 420 - Building Services Totals		\$0.00	\$0.00	\$224,947.77	\$0.00	\$0.00	\$0.00	\$0.00
Level 9 - District Wide Totals		\$0.00	\$0.00	\$224,947.77	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function 64 - Operation & Maintenance Totals		\$0.00	\$0.00	\$224,947.77	\$0.00	\$0.00	\$0.00	\$0.00
Function 64 - Operation & Maintenance Totals		\$0.00	\$0.00	\$224,947.77	\$0.00	\$0.00	\$0.00	\$0.00



# FY 23 Grant Budget for Presentation

Budget Year 2023

G/L Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2022 Adopted Budget	2023 City Mgr/ Supt Recommended	Difference
Fund 32 - School Grants Fund								
EXPENSE								
Locations 490 - Coronavirus Relief (CRF) 21.019								
Function 68 - Technology								
Sub-Function 10 - Classroom Instruction								
Level 9 - District Wide								
Program 800 - Technology								
32-490-68-10-9-800-76305	ITRT	.00	.00	300.00	.00	.00	.00	.00
32-490-68-10-9-800-76530	Computer Supplies	.00	.00	1,999.64	.00	.00	.00	.00
	Program 800 - Technology Totals	\$0.00	\$0.00	\$2,299.64	\$0.00	\$0.00	\$0.00	\$0.00
	Level 9 - District Wide Totals	\$0.00	\$0.00	\$2,299.64	\$0.00	\$0.00	\$0.00	\$0.00
	Sub-Function 10 - Classroom Instruction Totals	\$0.00	\$0.00	\$2,299.64	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function 21 - Student Guidance								
Level 9 - District Wide								
Program 800 - Technology								
32-490-68-21-9-800-73205	Software Licensing Fees	.00	.00	36,946.00	.00	.00	.00	.00
	Program 800 - Technology Totals	\$0.00	\$0.00	\$36,946.00	\$0.00	\$0.00	\$0.00	\$0.00
	Level 9 - District Wide Totals	\$0.00	\$0.00	\$36,946.00	\$0.00	\$0.00	\$0.00	\$0.00
	Sub-Function 21 - Student Guidance Totals	\$0.00	\$0.00	\$36,946.00	\$0.00	\$0.00	\$0.00	\$0.00
	Function 68 - Technology Totals	\$0.00	\$0.00	\$39,245.64	\$0.00	\$0.00	\$0.00	\$0.00
Locations 490 - Coronavirus Relief (CRF) 21.019 Totals		\$0.00	\$0.00	\$663,128.00	\$0.00	\$0.00	\$0.00	\$0.00
Locations 500 - CARES GEER 84.425C								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 4 - Middle								
Program 110 - Regular Instruction								
32-500-61-10-4-110-76515	Software-Instructional	.00	.00	2,562.50	.00	.00	.00	.00
	Program 110 - Regular Instruction Totals	\$0.00	\$0.00	\$2,562.50	\$0.00	\$0.00	\$0.00	\$0.00
	Level 4 - Middle Totals	\$0.00	\$0.00	\$2,562.50	\$0.00	\$0.00	\$0.00	\$0.00
	Sub-Function 10 - Classroom Instruction Totals	\$0.00	\$0.00	\$2,562.50	\$0.00	\$0.00	\$0.00	\$0.00
	Function 61 - Instruction Totals	\$0.00	\$0.00	\$2,562.50	\$0.00	\$0.00	\$0.00	\$0.00



# FY 23 Grant Budget for Presentation

Budget Year 2023

G/L Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2022 Adopted Budget	2023 City Mgr/ Supt Recommended	Difference
Fund 32 - School Grants Fund								
EXPENSE								
Locations 500 - CARES GEER 84.425C								
Function 64 - Operation & Maintenance								
Sub-Function 64 - Operation & Maintenance								
Level 9 - District Wide								
Program 420 - Building Services								
32-500-64-64-9-420-71187	Compensation-Student Workers	.00	.00	4,002.25	.00	.00	2,050.00	2,050.00
32-500-64-64-9-420-72100	FICA	.00	.00	306.18	.00	.00	157.00	157.00
32-500-64-64-9-420-75001	Telecom/ Internet Services	.00	.00	778.00	1,131.20	30,000.00	500.00	(29,500.00)
	Program 420 - Building Services Totals	\$0.00	\$0.00	\$5,086.43	\$1,131.20	\$30,000.00	\$2,707.00	(\$27,293.00)
	Level 9 - District Wide Totals	\$0.00	\$0.00	\$5,086.43	\$1,131.20	\$30,000.00	\$2,707.00	(\$27,293.00)
	Sub-Function 64 - Operation & Maintenance Totals	\$0.00	\$0.00	\$5,086.43	\$1,131.20	\$30,000.00	\$2,707.00	(\$27,293.00)
	Function 64 - Operation & Maintenance Totals	\$0.00	\$0.00	\$5,086.43	\$1,131.20	\$30,000.00	\$2,707.00	(\$27,293.00)
Function 68 - Technology								
Sub-Function 10 - Classroom Instruction								
Level 9 - District Wide								
Program 800 - Technology								
32-500-68-10-9-800-78050	Technology Addl VPSA Eligible	.00	.00	.00	26,880.00	30,000.00	17,293.00	(12,707.00)
	Program 800 - Technology Totals	\$0.00	\$0.00	\$0.00	\$26,880.00	\$30,000.00	\$17,293.00	(\$12,707.00)
	Level 9 - District Wide Totals	\$0.00	\$0.00	\$0.00	\$26,880.00	\$30,000.00	\$17,293.00	(\$12,707.00)
	Sub-Function 10 - Classroom Instruction Totals	\$0.00	\$0.00	\$0.00	\$26,880.00	\$30,000.00	\$17,293.00	(\$12,707.00)
Sub-Function 21 - Student Guidance								
Level 9 - District Wide								
Program 800 - Technology								
32-500-68-21-9-800-73205	Software Licensing Fees	.00	.00	22,986.65	36,749.92	10,000.00	30,000.00	20,000.00
32-500-68-21-9-800-76515	Software-Instructional	.00	.00	3,958.33	.00	.00	.00	.00
	Program 800 - Technology Totals	\$0.00	\$0.00	\$26,944.98	\$36,749.92	\$10,000.00	\$30,000.00	\$20,000.00
	Level 9 - District Wide Totals	\$0.00	\$0.00	\$26,944.98	\$36,749.92	\$10,000.00	\$30,000.00	\$20,000.00
	Sub-Function 21 - Student Guidance Totals	\$0.00	\$0.00	\$26,944.98	\$36,749.92	\$10,000.00	\$30,000.00	\$20,000.00
	Function 68 - Technology Totals	\$0.00	\$0.00	\$26,944.98	\$63,629.92	\$40,000.00	\$47,293.00	\$7,293.00
Locations 500 - CARES GEER 84.425C Totals		\$0.00	\$0.00	\$34,593.91	\$64,761.12	\$70,000.00	\$50,000.00	(\$20,000.00)



# FY 23 Grant Budget for Presentation

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G/L Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2022 Adopted Budget	2023 City Mgr/ Supt Recommended	Difference
Fund 32 - School Grants Fund								
EXPENSE								
Locations 510 - CARES ESSER 84.425D								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 2 - Elementary								
Program 110 - Regular Instruction								
32-510-61-10-2-110-76015	Allotment	.00	.00	12.16	.00	.00	.00	.00
	Program 110 - Regular Instruction Totals	\$0.00	\$0.00	\$12.16	\$0.00	\$0.00	\$0.00	\$0.00
	Program 120 - Special Education							
32-510-61-10-2-120-73275	Therapeutic Services -Sp Ed	.00	.00	850.00	850.00	1,000.00	.00	(1,000.00)
32-510-61-10-2-120-76431	Special Ed - General	.00	.00	4,009.76	.00	1,500.00	.00	(1,500.00)
	Program 120 - Special Education Totals	\$0.00	\$0.00	\$4,859.76	\$850.00	\$2,500.00	\$0.00	(\$2,500.00)
	Level 2 - Elementary Totals	\$0.00	\$0.00	\$4,871.92	\$850.00	\$2,500.00	\$0.00	(\$2,500.00)
	Level 3 - Secondary							
	Program 120 - Special Education							
32-510-61-10-3-120-73275	Therapeutic Services -Sp Ed	.00	.00	4,417.00	1,270.00	1,000.00	.00	(1,000.00)
32-510-61-10-3-120-76431	Special Ed - General	.00	.00	2,725.45	.00	1,500.00	.00	(1,500.00)
	Program 120 - Special Education Totals	\$0.00	\$0.00	\$7,142.45	\$1,270.00	\$2,500.00	\$0.00	(\$2,500.00)
	Level 3 - Secondary Totals	\$0.00	\$0.00	\$7,142.45	\$1,270.00	\$2,500.00	\$0.00	(\$2,500.00)
	Level 4 - Middle							
	Program 120 - Special Education							
32-510-61-10-4-120-73275	Therapeutic Services -Sp Ed	.00	.00	400.00	50.00	1,000.00	.00	(1,000.00)
32-510-61-10-4-120-76431	Special Ed - General	.00	.00	2,684.40	.00	.00	.00	.00
	Program 120 - Special Education Totals	\$0.00	\$0.00	\$3,084.40	\$50.00	\$1,000.00	\$0.00	(\$1,000.00)
	Level 4 - Middle Totals	\$0.00	\$0.00	\$3,084.40	\$50.00	\$1,000.00	\$0.00	(\$1,000.00)
	Sub-Function 10 - Classroom Instruction Totals	\$0.00	\$0.00	\$15,098.77	\$2,170.00	\$6,000.00	\$0.00	(\$6,000.00)
	Function 61 - Instruction Totals	\$0.00	\$0.00	\$15,098.77	\$2,170.00	\$6,000.00	\$0.00	(\$6,000.00)
	Function 62 - Administration, Attend. & Health							
	Sub-Function 62 - Admin, Attend. & Health							
	Level 9 - District Wide							
	Program 222 - Health Services							
32-510-62-62-9-222-76100	Supplies - Nursing	.00	.00	816.42	.00	.00	.00	.00



# FY 23 Grant Budget for Presentation

Budget Year 2023

G/L Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2022 Adopted Budget	2023 City Mgr/ Supt Recommended	Difference
Fund 32 - School Grants Fund								
EXPENSE								
Locations 510 - CARES ESSER 84.425D								
Function 62 - Administration, Attend. & Health								
Sub-Function 62 - Admin, Attend. & Health								
Level 9 - District Wide								
Program 222 - Health Services								
Program 222 - Health Services Totals		\$0.00	\$0.00	\$816.42	\$0.00	\$0.00	\$0.00	\$0.00
Level 9 - District Wide Totals		\$0.00	\$0.00	\$816.42	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function 62 - Admin, Attend. & Health Totals		\$0.00	\$0.00	\$816.42	\$0.00	\$0.00	\$0.00	\$0.00
Function 62 - Administration, Attend. & Health Totals		\$0.00	\$0.00	\$816.42	\$0.00	\$0.00	\$0.00	\$0.00
Function 64 - Operation & Maintenance								
Sub-Function 64 - Operation & Maintenance								
Level 9 - District Wide								
Program 420 - Building Services								
32-510-64-64-9-420-76110 Supplies - Operational		.00	.00	14,126.78	1,937.94	20,000.00	10,000.00	(10,000.00)
Program 420 - Building Services Totals		\$0.00	\$0.00	\$14,126.78	\$1,937.94	\$20,000.00	\$10,000.00	(\$10,000.00)
Level 9 - District Wide Totals		\$0.00	\$0.00	\$14,126.78	\$1,937.94	\$20,000.00	\$10,000.00	(\$10,000.00)
Sub-Function 64 - Operation & Maintenance Totals		\$0.00	\$0.00	\$14,126.78	\$1,937.94	\$20,000.00	\$10,000.00	(\$10,000.00)
Function 64 - Operation & Maintenance Totals		\$0.00	\$0.00	\$14,126.78	\$1,937.94	\$20,000.00	\$10,000.00	(\$10,000.00)
Locations 510 - CARES ESSER 84.425D Totals		\$0.00	\$0.00	\$30,041.97	\$4,107.94	\$26,000.00	\$10,000.00	(\$16,000.00)
Locations 520 - Jobs for VA Graduates-JVG Grant								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 3 - Secondary								
Program 110 - Regular Instruction								
32-520-61-10-3-110-71120 Compensation-Instructional Salaries		.00	.00	22,280.00	22,249.15	.00	.00	.00
32-520-61-10-3-110-72100 FICA		.00	.00	1,704.00	1,684.25	.00	.00	.00
32-520-61-10-3-110-73037 Contractual Services - Other		.00	.00	5,000.00	5,000.00	.00	.00	.00
32-520-61-10-3-110-76435 Supplies - Instructional		.00	.00	1,016.00	.00	.00	.00	.00
Program 110 - Regular Instruction Totals		\$0.00	\$0.00	\$30,000.00	\$28,933.40	\$0.00	\$0.00	\$0.00
Level 3 - Secondary Totals		\$0.00	\$0.00	\$30,000.00	\$28,933.40	\$0.00	\$0.00	\$0.00
Sub-Function 10 - Classroom Instruction Totals		\$0.00	\$0.00	\$30,000.00	\$28,933.40	\$0.00	\$0.00	\$0.00





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G/L Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2022 Adopted Budget	2023 City Mgr/ Supt Recommended	Difference
Fund <b>32 - School Grants Fund</b>								
EXPENSE								
Locations	<b>520 - Jobs for VA Graduates-JVG Grant</b>							
	Function <b>61 - Instruction</b> Totals	\$0.00	\$0.00	\$30,000.00	\$28,933.40	\$0.00	\$0.00	\$0.00
Locations	<b>520 - Jobs for VA Graduates-JVG Grant</b>	\$0.00	\$0.00	\$30,000.00	\$28,933.40	\$0.00	\$0.00	\$0.00
	Totals							
Locations	<b>530 - CRRSA ESSER II 84.425D</b>							
	Function <b>61 - Instruction</b>							
	Sub-Function <b>10 - Classroom Instruction</b>							
	Level <b>2 - Elementary</b>							
	Program <b>110 - Regular Instruction</b>							
32-530-61-10-2-110-71120	Compensation-Instructional Salaries	.00	.00	.00	122,106.44	.00	70,671.00	70,671.00
32-530-61-10-2-110-71151	Compensation-Instructional Asst	.00	.00	.00	3,923.42	.00	18,500.00	18,500.00
32-530-61-10-2-110-72100	FICA	.00	.00	.00	9,456.95	.00	7,408.00	7,408.00
32-530-61-10-2-110-72210	VRS Pension Contribution	.00	.00	.00	25,160.85	.00	15,271.00	15,271.00
32-530-61-10-2-110-72300	Group Health and Dental Insurance	.00	.00	.00	11,940.86	.00	5,000.00	5,000.00
32-530-61-10-2-110-72400	VRS Group Life Insurance	.00	.00	.00	2,028.65	.00	1,415.00	1,415.00
32-530-61-10-2-110-72750	VRS Retiree Health Care Credit	.00	.00	.00	1,831.80	.00	1,024.00	1,024.00
32-530-61-10-2-110-76435	Supplies - Instructional	.00	.00	.00	739.76	.00	.00	.00
	Program <b>110 - Regular Instruction</b> Totals	\$0.00	\$0.00	\$0.00	\$177,188.73	\$0.00	\$119,289.00	\$119,289.00
	Program <b>120 - Special Education</b>							
32-530-61-10-2-120-71120	Compensation-Instructional Salaries	.00	.00	.00	15,465.03	.00	14,000.00	14,000.00
32-530-61-10-2-120-72100	FICA	.00	.00	.00	1,181.39	.00	1,071.00	1,071.00
32-530-61-10-2-120-72210	VRS Pension Contribution	.00	.00	.00	.00	.00	2,327.00	2,327.00
32-530-61-10-2-120-72220	VRS Hybrid Pension Contribution	.00	.00	.00	3,084.35	.00	.00	.00
32-530-61-10-2-120-72300	Group Health and Dental Insurance	.00	.00	.00	1,808.46	.00	4,334.00	4,334.00
32-530-61-10-2-120-72400	VRS Group Life Insurance	.00	.00	.00	248.68	.00	187.00	187.00
32-530-61-10-2-120-72510	Hybrid Disability Insurance	.00	.00	.00	44.17	.00	.00	.00



# FY 23 Grant Budget for Presentation

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G/L Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2022 Adopted Budget	2023 City Mgr/ Supt Recommended	Difference
Fund <b>32 - School Grants Fund</b>								
EXPENSE								
Locations <b>530 - CRRSA ESSER II 84.425D</b>								
Function <b>61 - Instruction</b>								
Sub-Function <b>10 - Classroom Instruction</b>								
Level <b>2 - Elementary</b>								
Program <b>120 - Special Education</b>								
32-530-61-10-2-120-72750	VRS Retiree Health Care Credit	.00	.00	.00	224.56	.00	170.00	170.00
Program <b>120 - Special Education Totals</b>		\$0.00	\$0.00	\$0.00	\$22,056.64	\$0.00	\$22,089.00	\$22,089.00
Level <b>2 - Elementary Totals</b>		\$0.00	\$0.00	\$0.00	\$199,245.37	\$0.00	\$141,378.00	\$141,378.00
Level <b>3 - Secondary</b>								
Program <b>110 - Regular Instruction</b>								
32-530-61-10-3-110-71120	Compensation-Instructional Salaries	.00	.00	.00	30,152.42	.00	85,671.00	85,671.00
32-530-61-10-3-110-72100	FICA	.00	.00	.00	2,097.46	.00	6,554.00	6,554.00
32-530-61-10-3-110-72210	VRS Pension Contribution	.00	.00	.00	10,291.38	.00	14,067.00	14,067.00
32-530-61-10-3-110-72300	Group Health and Dental Insurance	.00	.00	.00	5,206.76	.00	8,667.00	8,667.00
32-530-61-10-3-110-72400	VRS Group Life Insurance	.00	.00	.00	829.76	.00	1,134.00	1,134.00
32-530-61-10-3-110-72750	VRS Retiree Health Care Credit	.00	.00	.00	749.24	.00	1,024.00	1,024.00
Program <b>110 - Regular Instruction Totals</b>		\$0.00	\$0.00	\$0.00	\$49,327.02	\$0.00	\$117,117.00	\$117,117.00
Level <b>3 - Secondary Totals</b>		\$0.00	\$0.00	\$0.00	\$49,327.02	\$0.00	\$117,117.00	\$117,117.00
Level <b>4 - Middle</b>								
Program <b>110 - Regular Instruction</b>								
32-530-61-10-4-110-71120	Compensation-Instructional Salaries	.00	.00	.00	16,068.54	.00	70,671.00	70,671.00
32-530-61-10-4-110-71151	Compensation-Instructional Asst	.00	.00	.00	10,273.36	.00	18,500.00	18,500.00
32-530-61-10-4-110-72100	FICA	.00	.00	.00	1,700.52	.00	6,821.00	6,821.00
32-530-61-10-4-110-72210	VRS Pension Contribution	.00	.00	.00	3,062.88	.00	13,072.00	13,072.00
32-530-61-10-4-110-72220	VRS Hybrid Pension Contribution	.00	.00	.00	2,021.85	.00	.00	.00
32-530-61-10-4-110-72300	Group Health and Dental Insurance	.00	.00	.00	3,926.24	.00	5,000.00	5,000.00
32-530-61-10-4-110-72400	VRS Group Life Insurance	.00	.00	.00	409.93	.00	1,415.00	1,415.00



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G/L Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2022 Adopted Budget	2023 City Mgr/ Supt Recommended	Difference
Fund <b>32 - School Grants Fund</b>								
EXPENSE								
Locations <b>530 - CRRSA ESSER II 84.425D</b>								
Function <b>61 - Instruction</b>								
Sub-Function <b>10 - Classroom Instruction</b>								
Level <b>4 - Middle</b>								
Program <b>110 - Regular Instruction</b>								
32-530-61-10-4-110-72510	Hybrid Disability Insurance	.00	.00	.00	28.95	.00	.00	.00
32-530-61-10-4-110-72750	VRS Retiree Health Care Credit	.00	.00	.00	370.19	.00	1,024.00	1,024.00
Program <b>110 - Regular Instruction Totals</b>		\$0.00	\$0.00	\$0.00	\$37,862.46	\$0.00	\$116,503.00	\$116,503.00
Program <b>120 - Special Education</b>								
32-530-61-10-4-120-71120	Compensation-Instructional Salaries	.00	.00	.00	20,336.65	.00	33,500.00	33,500.00
32-530-61-10-4-120-72100	FICA	.00	.00	.00	1,517.99	.00	2,563.00	2,563.00
32-530-61-10-4-120-72210	VRS Pension Contribution	.00	.00	.00	.00	.00	5,567.00	5,567.00
32-530-61-10-4-120-72220	VRS Hybrid Pension Contribution	.00	.00	.00	4,046.95	.00	.00	.00
32-530-61-10-4-120-72300	Group Health and Dental Insurance	.00	.00	.00	3,001.26	.00	4,333.00	4,333.00
32-530-61-10-4-120-72400	VRS Group Life Insurance	.00	.00	.00	326.30	.00	449.00	449.00
32-530-61-10-4-120-72510	Hybrid Disability Insurance	.00	.00	.00	57.95	.00	.00	.00
32-530-61-10-4-120-72750	VRS Retiree Health Care Credit	.00	.00	.00	294.65	.00	406.00	406.00
Program <b>120 - Special Education Totals</b>		\$0.00	\$0.00	\$0.00	\$29,581.75	\$0.00	\$46,818.00	\$46,818.00
Level <b>4 - Middle Totals</b>		\$0.00	\$0.00	\$0.00	\$67,444.21	\$0.00	\$163,321.00	\$163,321.00
Sub-Function <b>10 - Classroom Instruction Totals</b>		\$0.00	\$0.00	\$0.00	\$316,016.60	\$0.00	\$421,816.00	\$421,816.00
Function <b>61 - Instruction Totals</b>		\$0.00	\$0.00	\$0.00	\$316,016.60	\$0.00	\$421,816.00	\$421,816.00
Function <b>64 - Operation &amp; Maintenance</b>								
Sub-Function <b>64 - Operation &amp; Maintenance</b>								
Level <b>9 - District Wide</b>								
Program <b>420 - Building Services</b>								
32-530-64-64-9-420-73180	Repair/Maint - Other Contracted	.00	.00	46,236.50	17,107.00	.00	248,000.00	248,000.00
32-530-64-64-9-420-78020	Furniture & Equipment >\$5,000	.00	.00	.00	397,190.25	.00	104,000.00	104,000.00
Program <b>420 - Building Services Totals</b>		\$0.00	\$0.00	\$46,236.50	\$414,297.25	\$0.00	\$352,000.00	\$352,000.00



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G/L Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2022 Adopted Budget	2023 City Mgr/ Supt Recommended	Difference
Fund 32 - School Grants Fund								
EXPENSE								
Locations 530 - CRRSA ESSER II 84.425D								
Function 64 - Operation & Maintenance								
Sub-Function 64 - Operation & Maintenance								
Level 9 - District Wide	Totals	\$0.00	\$0.00	\$46,236.50	\$414,297.25	\$0.00	\$352,000.00	\$352,000.00
Sub-Function 64 - Operation & Maintenance	Totals	\$0.00	\$0.00	\$46,236.50	\$414,297.25	\$0.00	\$352,000.00	\$352,000.00
Function 64 - Operation & Maintenance	Totals	\$0.00	\$0.00	\$46,236.50	\$414,297.25	\$0.00	\$352,000.00	\$352,000.00
Locations 530 - CRRSA ESSER II 84.425D	Totals	\$0.00	\$0.00	\$46,236.50	\$730,313.85	\$0.00	\$773,816.00	\$773,816.00
Locations 540 - CRRSA ESSER III 84.425U								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 2 - Elementary								
Program 110 - Regular Instruction								
32-540-61-10-2-110-71120	Compensation-Instructional Salaries	.00	.00	.00	52,224.76	.00	349,846.00	349,846.00
32-540-61-10-2-110-71151	Compensation-Instructional Asst	.00	.00	.00	79.63	.00	112,000.00	112,000.00
32-540-61-10-2-110-71520	Compensation-Substitutes	.00	.00	.00	5,778.66	.00	.00	.00
32-540-61-10-2-110-72100	FICA	.00	.00	.00	4,425.13	.00	35,326.00	35,326.00
32-540-61-10-2-110-72210	VRS Pension Contribution	.00	.00	.00	8,967.35	.00	71,799.00	71,799.00
32-540-61-10-2-110-72300	Group Health and Dental Insurance	.00	.00	.00	166.00	.00	28,890.00	28,890.00
32-540-61-10-2-110-72400	VRS Group Life Insurance	.00	.00	.00	723.00	.00	5,788.00	5,788.00
32-540-61-10-2-110-72750	VRS Retiree Health Care Credit	.00	.00	.00	652.85	.00	5,227.00	5,227.00
32-540-61-10-2-110-73037	Contractual Services - Other	.00	.00	.00	.00	.00	18,000.00	18,000.00
32-540-61-10-2-110-76015	Allotment	.00	.00	.00	4,288.21	.00	.00	.00
Program 110 - Regular Instruction	Totals	\$0.00	\$0.00	\$0.00	\$77,305.59	\$0.00	\$626,876.00	\$626,876.00
Program 120 - Special Education								
32-540-61-10-2-120-71120	Compensation-Instructional Salaries	.00	.00	.00	325.00	.00	.00	.00
32-540-61-10-2-120-71185	Compensation- Speech and Vision Teachers	.00	.00	.00	24,870.40	.00	120,000.00	120,000.00
32-540-61-10-2-120-71520	Compensation-Substitutes	.00	.00	.00	159.26	.00	.00	.00



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G/L Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2022 Adopted Budget	2023 City Mgr/ Supt Recommended	Difference
Fund <b>32 - School Grants Fund</b>								
EXPENSE								
Locations <b>540 - CRRSA ESSER III 84.425U</b>								
Function <b>61 - Instruction</b>								
Sub-Function <b>10 - Classroom Instruction</b>								
Level <b>2 - Elementary</b>								
Program <b>120 - Special Education</b>								
32-540-61-10-2-120-72100	FICA	.00	.00	.00	1,896.02	.00	9,180.00	9,180.00
32-540-61-10-2-120-72210	VRS Pension Contribution	.00	.00	.00	.00	.00	19,944.00	19,944.00
32-540-61-10-2-120-72220	VRS Hybrid Pension Contribution	.00	.00	.00	4,960.15	.00	.00	.00
32-540-61-10-2-120-72300	Group Health and Dental Insurance	.00	.00	.00	3,002.10	.00	5,778.00	5,778.00
32-540-61-10-2-120-72400	VRS Group Life Insurance	.00	.00	.00	399.90	.00	1,608.00	1,608.00
32-540-61-10-2-120-72510	Hybrid Disability Insurance	.00	.00	.00	71.05	.00	.00	.00
32-540-61-10-2-120-72750	VRS Retiree Health Care Credit	.00	.00	.00	361.10	.00	1,452.00	1,452.00
32-540-61-10-2-120-73037	Contractual Services - Other	.00	.00	.00	37,793.00	.00	16,667.00	16,667.00
32-540-61-10-2-120-76435	Supplies - Instructional	.00	.00	.00	10,608.39	.00	27,025.00	27,025.00
Program <b>120 - Special Education Totals</b>		\$0.00	\$0.00	\$0.00	\$84,446.37	\$0.00	\$201,654.00	\$201,654.00
Level <b>2 - Elementary Totals</b>		\$0.00	\$0.00	\$0.00	\$161,751.96	\$0.00	\$828,530.00	\$828,530.00
Level <b>3 - Secondary</b>								
Program <b>110 - Regular Instruction</b>								
32-540-61-10-3-110-71120	Compensation-Instructional Salaries	.00	.00	.00	24,723.28	.00	429,847.00	429,847.00
32-540-61-10-3-110-72100	FICA	.00	.00	.00	1,869.59	.00	32,878.00	32,878.00
32-540-61-10-3-110-72210	VRS Pension Contribution	.00	.00	.00	.00	.00	66,480.00	66,480.00
32-540-61-10-3-110-72220	VRS Hybrid Pension Contribution	.00	.00	.00	4,158.75	.00	.00	.00
32-540-61-10-3-110-72300	Group Health and Dental Insurance	.00	.00	.00	2,602.96	.00	20,223.00	20,223.00
32-540-61-10-3-110-72400	VRS Group Life Insurance	.00	.00	.00	335.30	.00	5,360.00	5,360.00
32-540-61-10-3-110-72510	Hybrid Disability Insurance	.00	.00	.00	59.55	.00	.00	.00



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G/L Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2022 Adopted Budget	2023 City Mgr/ Supt Recommended	Difference
Fund <b>32 - School Grants Fund</b>								
EXPENSE								
Locations <b>540 - CRRSA ESSER III 84.425U</b>								
Function <b>61 - Instruction</b>								
Sub-Function <b>10 - Classroom Instruction</b>								
Level <b>3 - Secondary</b>								
Program <b>110 - Regular Instruction</b>								
32-540-61-10-3-110-72750	VRS Retiree Health Care Credit	.00	.00	.00	302.75	.00	4,840.00	4,840.00
32-540-61-10-3-110-73037	Contractual Services - Other	.00	.00	.00	27,300.00	.00	3,333.00	3,333.00
32-540-61-10-3-110-76015	Allotment	.00	.00	.00	797.90	.00	.00	.00
Program <b>110 - Regular Instruction Totals</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$62,150.08</b>	<b>\$0.00</b>	<b>\$562,961.00</b>	<b>\$562,961.00</b>
Program <b>120 - Special Education</b>								
32-540-61-10-3-120-71120	Compensation-Instructional Salaries	.00	.00	.00	46,428.75	.00	.00	.00
32-540-61-10-3-120-71146	Compensation - ELL	.00	.00	.00	162.80	.00	.00	.00
32-540-61-10-3-120-72100	FICA	.00	.00	.00	3,490.80	.00	.00	.00
32-540-61-10-3-120-72210	VRS Pension Contribution	.00	.00	.00	9,134.40	.00	.00	.00
32-540-61-10-3-120-72300	Group Health and Dental Insurance	.00	.00	.00	7,419.40	.00	.00	.00
32-540-61-10-3-120-72400	VRS Group Life Insurance	.00	.00	.00	736.45	.00	.00	.00
32-540-61-10-3-120-72750	VRS Retiree Health Care Credit	.00	.00	.00	665.00	.00	.00	.00
Program <b>120 - Special Education Totals</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$68,037.60</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Program <b>130 - Vocational</b>								
32-540-61-10-3-130-71120	Compensation-Instructional Salaries	.00	.00	.00	2,225.02	.00	.00	.00
32-540-61-10-3-130-72100	FICA	.00	.00	.00	170.22	.00	.00	.00
Program <b>130 - Vocational Totals</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,395.24</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Level <b>3 - Secondary Totals</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$132,582.92</b>	<b>\$0.00</b>	<b>\$562,961.00</b>	<b>\$562,961.00</b>
Level <b>4 - Middle</b>								
Program <b>110 - Regular Instruction</b>								
32-540-61-10-4-110-71120	Compensation-Instructional Salaries	.00	.00	.00	1,433.23	.00	69,846.00	69,846.00
32-540-61-10-4-110-71520	Compensation-Substitutes	.00	.00	.00	220.00	.00	.00	.00



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G/L Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2022 Adopted Budget	2023 City Mgr/ Supt Recommended	Difference
Fund <b>32 - School Grants Fund</b>								
EXPENSE								
Locations <b>540 - CRRSA ESSER III 84.425U</b>								
Function <b>61 - Instruction</b>								
Sub-Function <b>10 - Classroom Instruction</b>								
Level <b>4 - Middle</b>								
Program <b>110 - Regular Instruction</b>								
32-540-61-10-4-110-72100	FICA	.00	.00	.00	126.47	.00	5,338.00	5,338.00
32-540-61-10-4-110-72210	VRS Pension Contribution	.00	.00	.00	.00	.00	6,648.00	6,648.00
32-540-61-10-4-110-72300	Group Health and Dental Insurance	.00	.00	.00	.00	.00	2,889.00	2,889.00
32-540-61-10-4-110-72400	VRS Group Life Insurance	.00	.00	.00	.00	.00	536.00	536.00
32-540-61-10-4-110-72750	VRS Retiree Health Care Credit	.00	.00	.00	.00	.00	484.00	484.00
32-540-61-10-4-110-73037	Contractual Services - Other	.00	.00	.00	14,150.00	.00	2,000.00	2,000.00
32-540-61-10-4-110-76015	Allotment	.00	.00	.00	727.50	.00	.00	.00
32-540-61-10-4-110-76215	Choir	.00	.00	.00	5.94	.00	.00	.00
Program <b>110 - Regular Instruction Totals</b>		\$0.00	\$0.00	\$0.00	\$16,663.14	\$0.00	\$87,741.00	\$87,741.00
Program <b>120 - Special Education</b>								
32-540-61-10-4-120-71120	Compensation-Instructional Salaries	.00	.00	.00	332.50	.00	.00	.00
32-540-61-10-4-120-72100	FICA	.00	.00	.00	25.44	.00	.00	.00
Program <b>120 - Special Education Totals</b>		\$0.00	\$0.00	\$0.00	\$357.94	\$0.00	\$0.00	\$0.00
Level <b>4 - Middle Totals</b>		\$0.00	\$0.00	\$0.00	\$17,021.08	\$0.00	\$87,741.00	\$87,741.00
Level <b>6 - Summer</b>								
Program <b>160 - Summer</b>								
32-540-61-10-6-160-71151	Compensation-Instructional Asst	.00	.00	.00	.00	.00	17,312.00	17,312.00
32-540-61-10-6-160-71195	Compensation - Summer School Principal	.00	.00	.00	2,390.97	.00	28,407.00	28,407.00
32-540-61-10-6-160-71196	Compensation - Summer School Teacher	.00	.00	.00	72,588.00	.00	166,667.00	166,667.00
32-540-61-10-6-160-72100	FICA	.00	.00	.00	5,735.21	.00	16,248.00	16,248.00
32-540-61-10-6-160-72210	VRS Pension Contribution	.00	.00	.00	397.38	.00	4,721.00	4,721.00



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G/L Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2022 Adopted Budget	2023 City Mgr/ Supt Recommended	Difference
Fund 32 - School Grants Fund								
EXPENSE								
Locations 540 - CRRSA ESSER III 84.425U								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 6 - Summer								
Program 160 - Summer								
32-540-61-10-6-160-72300	Group Health and Dental Insurance	.00	.00	.00	196.58	.00	963.00	963.00
32-540-61-10-6-160-72400	VRS Group Life Insurance	.00	.00	.00	32.04	.00	380.00	380.00
32-540-61-10-6-160-72750	VRS Retiree Health Care Credit	.00	.00	.00	28.93	.00	343.00	343.00
	Program 160 - Summer Totals	\$0.00	\$0.00	\$0.00	\$81,369.11	\$0.00	\$235,041.00	\$235,041.00
	Level 6 - Summer Totals	\$0.00	\$0.00	\$0.00	\$81,369.11	\$0.00	\$235,041.00	\$235,041.00
	Sub-Function 10 - Classroom Instruction Totals	\$0.00	\$0.00	\$0.00	\$392,725.07	\$0.00	\$1,714,273.00	\$1,714,273.00
Sub-Function 21 - Student Guidance								
Level 2 - Elementary								
Program 110 - Regular Instruction								
32-540-61-21-2-110-71124	Compensation-Guidance Counselors	.00	.00	.00	671.25	.00	.00	.00
32-540-61-21-2-110-72100	FICA	.00	.00	.00	51.34	.00	.00	.00
	Program 110 - Regular Instruction Totals	\$0.00	\$0.00	\$0.00	\$722.59	\$0.00	\$0.00	\$0.00
	Level 2 - Elementary Totals	\$0.00	\$0.00	\$0.00	\$722.59	\$0.00	\$0.00	\$0.00
	Sub-Function 21 - Student Guidance Totals	\$0.00	\$0.00	\$0.00	\$722.59	\$0.00	\$0.00	\$0.00
Sub-Function 32 - Instr. Sup. - Media Services								
Level 4 - Middle								
Program 110 - Regular Instruction								
32-540-61-32-4-110-76155	Audio Visual Media	.00	.00	.00	159.95	.00	.00	.00
	Program 110 - Regular Instruction Totals	\$0.00	\$0.00	\$0.00	\$159.95	\$0.00	\$0.00	\$0.00
	Level 4 - Middle Totals	\$0.00	\$0.00	\$0.00	\$159.95	\$0.00	\$0.00	\$0.00
	Sub-Function 32 - Instr. Sup. - Media Services Totals	\$0.00	\$0.00	\$0.00	\$159.95	\$0.00	\$0.00	\$0.00
Sub-Function 41 - Admin. Principals Office								
Level 2 - Elementary								
Program 110 - Regular Instruction								
32-540-61-41-2-110-71127	Compensation-Asst Principals	.00	.00	.00	5,918.30	.00	.00	.00





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G/L Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2022 Adopted Budget	2023 City Mgr/ Supt Recommended	Difference
<b>Fund 32 - School Grants Fund</b>								
<b>EXPENSE</b>								
Locations <b>540 - CRRSA ESSER III 84.425U</b>								
Function <b>61 - Instruction</b>								
Sub-Function <b>41 - Admin. Principals Office</b>								
Level <b>2 - Elementary</b>								
Program <b>110 - Regular Instruction</b>								
32-540-61-41-2-110-72100	FICA	.00	.00	.00	449.54	.00	.00	.00
32-540-61-41-2-110-72210	VRS Pension Contribution	.00	.00	.00	983.60	.00	.00	.00
32-540-61-41-2-110-72300	Group Health and Dental Insurance	.00	.00	.00	500.36	.00	.00	.00
32-540-61-41-2-110-72400	VRS Group Life Insurance	.00	.00	.00	79.30	.00	.00	.00
32-540-61-41-2-110-72750	VRS Retiree Health Care Credit	.00	.00	.00	71.60	.00	.00	.00
Program <b>110 - Regular Instruction Totals</b>		\$0.00	\$0.00	\$0.00	\$8,002.70	\$0.00	\$0.00	\$0.00
Level <b>2 - Elementary Totals</b>		\$0.00	\$0.00	\$0.00	\$8,002.70	\$0.00	\$0.00	\$0.00
Sub-Function <b>41 - Admin. Principals Office Totals</b>		\$0.00	\$0.00	\$0.00	\$8,002.70	\$0.00	\$0.00	\$0.00
Function <b>61 - Instruction Totals</b>		\$0.00	\$0.00	\$0.00	\$401,610.31	\$0.00	\$1,714,273.00	\$1,714,273.00
Function <b>62 - Administration, Attend. &amp; Health</b>								
Sub-Function <b>62 - Admin, Attend. &amp; Health</b>								
Level <b>9 - District Wide</b>								
Program <b>213 - Information Services</b>								
32-540-62-62-9-213-73210	Special Report Services-Supt	.00	.00	.00	62,640.00	.00	120,000.00	120,000.00
Program <b>213 - Information Services Totals</b>		\$0.00	\$0.00	\$0.00	\$62,640.00	\$0.00	\$120,000.00	\$120,000.00
Program <b>222 - Health Services</b>								
32-540-62-62-9-222-71131	Compensation-School Nurses	.00	.00	.00	145.57	.00	128,000.00	128,000.00
32-540-62-62-9-222-72100	FICA	.00	.00	.00	11.14	.00	9,792.00	9,792.00
32-540-62-62-9-222-72210	VRS Pension Contribution	.00	.00	.00	.00	.00	21,274.00	21,274.00
32-540-62-62-9-222-72300	Group Health and Dental Insurance	.00	.00	.00	.00	.00	11,556.00	11,556.00
32-540-62-62-9-222-72400	VRS Group Life Insurance	.00	.00	.00	.00	.00	1,715.00	1,715.00
32-540-62-62-9-222-72750	VRS Retiree Health Care Credit	.00	.00	.00	.00	.00	1,549.00	1,549.00
32-540-62-62-9-222-76100	Supplies - Nursing	.00	.00	.00	11,268.28	.00	.00	.00



# FY 23 Grant Budget for Presentation

Budget Year 2023

G/L Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2022 Adopted Budget	2023 City Mgr/ Supt Recommended	Difference
Fund 32 - School Grants Fund								
EXPENSE								
Locations 540 - CRRSA ESSER III 84.425U								
Function 62 - Administration, Attend. & Health								
Sub-Function 62 - Admin, Attend. & Health								
Level 9 - District Wide								
Program 222 - Health Services								
Program 222 - Health Services Totals		\$0.00	\$0.00	\$0.00	\$11,424.99	\$0.00	\$173,886.00	\$173,886.00
Level 9 - District Wide Totals		\$0.00	\$0.00	\$0.00	\$74,064.99	\$0.00	\$293,886.00	\$293,886.00
Sub-Function 62 - Admin, Attend. & Health Totals		\$0.00	\$0.00	\$0.00	\$74,064.99	\$0.00	\$293,886.00	\$293,886.00
Function 62 - Administration, Attend. & Health Totals		\$0.00	\$0.00	\$0.00	\$74,064.99	\$0.00	\$293,886.00	\$293,886.00
Function 63 - Pupil Transportation								
Sub-Function 63 - Pupil Transportation								
Level 9 - District Wide								
Program 320 - Vehicle Operation Services								
32-540-63-63-9-320-71170 Compensation-Bus Drivers		.00	.00	.00	19,728.92	.00	20,139.00	20,139.00
32-540-63-63-9-320-72100 FICA		.00	.00	.00	1,509.26	.00	1,540.00	1,540.00
32-540-63-63-9-320-76110 Supplies - Operational		.00	.00	.00	633.52	.00	.00	.00
Program 320 - Vehicle Operation Services Totals		\$0.00	\$0.00	\$0.00	\$21,871.70	\$0.00	\$21,679.00	\$21,679.00
Level 9 - District Wide Totals		\$0.00	\$0.00	\$0.00	\$21,871.70	\$0.00	\$21,679.00	\$21,679.00
Sub-Function 63 - Pupil Transportation Totals		\$0.00	\$0.00	\$0.00	\$21,871.70	\$0.00	\$21,679.00	\$21,679.00
Function 63 - Pupil Transportation Totals		\$0.00	\$0.00	\$0.00	\$21,871.70	\$0.00	\$21,679.00	\$21,679.00
Function 64 - Operation & Maintenance								
Sub-Function 64 - Operation & Maintenance								
Level 9 - District Wide								
Program 420 - Building Services								
32-540-64-64-9-420-71200 Compensation-OT		.00	.00	.00	31.14	.00	.00	.00
32-540-64-64-9-420-72100 FICA		.00	.00	.00	1.19	.00	.00	.00
32-540-64-64-9-420-73180 Repair/Maint - Other Contracted		.00	.00	.00	.00	.00	100,000.00	100,000.00
32-540-64-64-9-420-74900 Building Maintenance -City		.00	.00	.00	14,733.52	.00	.00	.00



# FY 23 Grant Budget for Presentation

Budget Year 2023

G/L Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2022 Adopted Budget	2023 City Mgr/ Supt Recommended	Difference
Fund 32 - School Grants Fund								
EXPENSE								
Locations 540 - CRRSA ESSER III 84.425U								
Function 64 - Operation & Maintenance								
Sub-Function 64 - Operation & Maintenance								
Level 9 - District Wide								
Program 420 - Building Services								
32-540-64-64-9-420-76110	Supplies - Operational	.00	.00	.00	15,741.11	.00	74,000.00	74,000.00
32-540-64-64-9-420-78020	Furniture & Equipment >\$5,000	.00	.00	.00	.00	.00	51,532.00	51,532.00
Program 420 - Building Services Totals		\$0.00	\$0.00	\$0.00	\$30,506.96	\$0.00	\$225,532.00	\$225,532.00
Level 9 - District Wide Totals		\$0.00	\$0.00	\$0.00	\$30,506.96	\$0.00	\$225,532.00	\$225,532.00
Sub-Function 64 - Operation & Maintenance Totals		\$0.00	\$0.00	\$0.00	\$30,506.96	\$0.00	\$225,532.00	\$225,532.00
Function 64 - Operation & Maintenance Totals		\$0.00	\$0.00	\$0.00	\$30,506.96	\$0.00	\$225,532.00	\$225,532.00
Function 68 - Technology								
Sub-Function 10 - Classroom Instruction								
Level 9 - District Wide								
Program 800 - Technology								
32-540-68-10-9-800-71139	Compensation-ITRT	.00	.00	.00	21,038.75	.00	120,000.00	120,000.00
32-540-68-10-9-800-72100	FICA	.00	.00	.00	1,539.84	.00	9,180.00	9,180.00
32-540-68-10-9-800-72210	VRS Pension Contribution	.00	.00	.00	.00	.00	19,944.00	19,944.00
32-540-68-10-9-800-72220	VRS Hybrid Pension Contribution	.00	.00	.00	4,195.95	.00	.00	.00
32-540-68-10-9-800-72300	Group Health and Dental Insurance	.00	.00	.00	7,579.40	.00	5,778.00	5,778.00
32-540-68-10-9-800-72400	VRS Group Life Insurance	.00	.00	.00	338.30	.00	1,608.00	1,608.00
32-540-68-10-9-800-72510	Hybrid Disability Insurance	.00	.00	.00	60.10	.00	.00	.00
32-540-68-10-9-800-72750	VRS Retiree Health Care Credit	.00	.00	.00	305.50	.00	1,452.00	1,452.00
Program 800 - Technology Totals		\$0.00	\$0.00	\$0.00	\$35,057.84	\$0.00	\$157,962.00	\$157,962.00
Level 9 - District Wide Totals		\$0.00	\$0.00	\$0.00	\$35,057.84	\$0.00	\$157,962.00	\$157,962.00
Sub-Function 10 - Classroom Instruction Totals		\$0.00	\$0.00	\$0.00	\$35,057.84	\$0.00	\$157,962.00	\$157,962.00
Function 68 - Technology Totals		\$0.00	\$0.00	\$0.00	\$35,057.84	\$0.00	\$157,962.00	\$157,962.00
Locations 540 - CRRSA ESSER III 84.425U Totals		\$0.00	\$0.00	\$0.00	\$563,111.80	\$0.00	\$2,413,332.00	\$2,413,332.00



# FY 23 Grant Budget for Presentation

Budget Year 2023

G/L Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2022 Adopted Budget	2023 City Mgr/ Supt Recommended	Difference
<b>Fund 32 - School Grants Fund</b>								
<b>EXPENSE</b>								
Locations <b>550 - Goodwill YouthBuild 17.274</b>								
Function <b>61 - Instruction</b>								
Sub-Function <b>10 - Classroom Instruction</b>								
Level <b>7 - Adult</b>								
Program <b>170 - Adult</b>								
32-550-61-10-7-170-71120	Compensation-Instructional Salaries	.00	.00	.00	1,092.00	.00	22,662.00	22,662.00
32-550-61-10-7-170-72100	FICA	.00	.00	.00	83.54	.00	1,734.00	1,734.00
Program <b>170 - Adult</b> Totals		\$0.00	\$0.00	\$0.00	\$1,175.54	\$0.00	\$24,396.00	\$24,396.00
Level <b>7 - Adult</b> Totals		\$0.00	\$0.00	\$0.00	\$1,175.54	\$0.00	\$24,396.00	\$24,396.00
Sub-Function <b>10 - Classroom Instruction</b> Totals		\$0.00	\$0.00	\$0.00	\$1,175.54	\$0.00	\$24,396.00	\$24,396.00
Function <b>61 - Instruction</b> Totals		\$0.00	\$0.00	\$0.00	\$1,175.54	\$0.00	\$24,396.00	\$24,396.00
Locations <b>550 - Goodwill YouthBuild 17.274</b> Totals		\$0.00	\$0.00	\$0.00	\$1,175.54	\$0.00	\$24,396.00	\$24,396.00
Locations <b>570 - ARP Flow Thru 84.027X</b>								
Function <b>61 - Instruction</b>								
Sub-Function <b>10 - Classroom Instruction</b>								
Level <b>2 - Elementary</b>								
Program <b>120 - Special Education</b>								
32-570-61-10-2-120-71120	Compensation-Instructional Salaries	.00	.00	.00	4,379.20	.00	.00	.00
32-570-61-10-2-120-71151	Compensation-Instructional Asst	.00	.00	.00	1,224.58	.00	.00	.00
32-570-61-10-2-120-72100	FICA	.00	.00	.00	380.17	.00	.00	.00
32-570-61-10-2-120-72220	VRS Hybrid Pension Contribution	.00	.00	.00	1,039.75	.00	.00	.00
32-570-61-10-2-120-72300	Group Health and Dental Insurance	.00	.00	.00	839.66	.00	.00	.00
32-570-61-10-2-120-72400	VRS Group Life Insurance	.00	.00	.00	83.83	.00	.00	.00
32-570-61-10-2-120-72510	Hybrid Disability Insurance	.00	.00	.00	14.89	.00	.00	.00
32-570-61-10-2-120-72750	VRS Retiree Health Care Credit	.00	.00	.00	75.70	.00	.00	.00
Program <b>120 - Special Education</b> Totals		\$0.00	\$0.00	\$0.00	\$8,037.78	\$0.00	\$0.00	\$0.00
Level <b>2 - Elementary</b> Totals		\$0.00	\$0.00	\$0.00	\$8,037.78	\$0.00	\$0.00	\$0.00



# FY 23 Grant Budget for Presentation

Budget Year 2023

G/L Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2022 Adopted Budget	2023 City Mgr/ Supt Recommended	Difference
Fund 32 - School Grants Fund								
EXPENSE								
Locations 570 - ARP Flow Thru 84.027X								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 3 - Secondary								
Program 120 - Special Education								
32-570-61-10-3-120-71120	Compensation-Instructional Salaries	.00	.00	.00	937.50	.00	.00	.00
32-570-61-10-3-120-72100	FICA	.00	.00	.00	71.73	.00	.00	.00
Program 120 - Special Education Totals		\$0.00	\$0.00	\$0.00	\$1,009.23	\$0.00	\$0.00	\$0.00
Level 3 - Secondary Totals		\$0.00	\$0.00	\$0.00	\$1,009.23	\$0.00	\$0.00	\$0.00
Sub-Function 10 - Classroom Instruction Totals		\$0.00	\$0.00	\$0.00	\$9,047.01	\$0.00	\$0.00	\$0.00
Function 61 - Instruction Totals		\$0.00	\$0.00	\$0.00	\$9,047.01	\$0.00	\$0.00	\$0.00
Locations 570 - ARP Flow Thru 84.027X Totals		\$0.00	\$0.00	\$0.00	\$9,047.01	\$0.00	\$0.00	\$0.00
Locations 580 - Emergency Connectivity 32.009								
Function 68 - Technology								
Sub-Function 10 - Classroom Instruction								
Level 9 - District Wide								
Program 800 - Technology								
32-580-68-10-9-800-76545	Technology Repair and Replace	.00	.00	.00	648,725.00	.00	.00	.00
Program 800 - Technology Totals		\$0.00	\$0.00	\$0.00	\$648,725.00	\$0.00	\$0.00	\$0.00
Level 9 - District Wide Totals		\$0.00	\$0.00	\$0.00	\$648,725.00	\$0.00	\$0.00	\$0.00
Sub-Function 10 - Classroom Instruction Totals		\$0.00	\$0.00	\$0.00	\$648,725.00	\$0.00	\$0.00	\$0.00
Function 68 - Technology Totals		\$0.00	\$0.00	\$0.00	\$648,725.00	\$0.00	\$0.00	\$0.00
Locations 580 - Emergency Connectivity 32.009 Totals		\$0.00	\$0.00	\$0.00	\$648,725.00	\$0.00	\$0.00	\$0.00
Locations 590 - ARP Homeless II C&Y 84.425W								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 4 - Middle								
Program 110 - Regular Instruction								
32-590-61-10-4-110-76435	Supplies - Instructional	.00	.00	.00	.00	.00	14,638.00	14,638.00
Program 110 - Regular Instruction Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$14,638.00	\$14,638.00
Level 4 - Middle Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$14,638.00	\$14,638.00
Sub-Function 10 - Classroom Instruction Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$14,638.00	\$14,638.00
Function 61 - Instruction Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$14,638.00	\$14,638.00
Locations 590 - ARP Homeless II C&Y 84.425W Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$14,638.00	\$14,638.00



# FY 23 Grant Budget for Presentation

Budget Year 2023

G/L Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2022 Adopted Budget	2023 City Mgr/ Supt Recommended	Difference
Fund 32 - School Grants Fund								
	EXPENSE TOTALS	\$2,126,599.82	\$2,118,568.21	\$3,589,500.60	\$3,723,324.10	\$2,775,671.00	\$5,650,323.00	\$2,874,652.00
Fund 32 - School Grants Fund	Totals							
	REVENUE TOTALS	\$2,126,599.82	\$2,118,568.21	\$3,589,500.60	\$2,674,125.54	\$2,775,671.00	\$5,650,323.00	\$2,874,652.00
	EXPENSE TOTALS	\$2,126,599.82	\$2,118,568.21	\$3,589,500.60	\$3,723,324.10	\$2,775,671.00	\$5,650,323.00	\$2,874,652.00
Fund 32 - School Grants Fund	Totals	\$0.00	\$0.00	\$0.00	(\$1,049,198.56)	\$0.00	\$0.00	\$0.00
	Net Grand Totals							
	REVENUE GRAND TOTALS	\$2,126,599.82	\$2,118,568.21	\$3,589,500.60	\$2,674,125.54	\$2,775,671.00	\$5,650,323.00	\$2,874,652.00
	EXPENSE GRAND TOTALS	\$2,126,599.82	\$2,118,568.21	\$3,589,500.60	\$3,723,324.10	\$2,775,671.00	\$5,650,323.00	\$2,874,652.00
	Net Grand Totals	\$0.00	\$0.00	\$0.00	(\$1,049,198.56)	\$0.00	\$0.00	\$0.00



# FY 23 Cafeteria Budget for Presentation

Budget Year 2023

G/L Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2022 Adopted Budget	2023 City Mgr/ Supt Recommended	Difference
Fund 33 - School Cafeteria Fund								
REVENUE								
Locations 111 - Salem High School								
Function 65 - Food Services								
Sub-Function 65 - Food Services								
Level 9 - District Wide								
Program 510 - School Food Services								
33-111-65-65-9-510-61118	State School Lunch Program	4,241.34	4,241.09	4,267.79	.00	7,868.00	7,868.00	.00
33-111-65-65-9-510-61351	State School Breakfast Incentive Grant	4,009.98	2,829.09	.00	.00	3,932.00	3,787.00	(145.00)
33-111-65-65-9-510-62360	Natl School Lunch Program 10.555	146,289.25	102,743.47	.00	274,624.58	305,403.00	357,792.00	52,389.00
33-111-65-65-9-510-62361	Natl School Lunch Program 10.555 - CARES	.00	7,969.30	.00	.00	.00	.00	.00
33-111-65-65-9-510-62390	School Breakfast Program 10.553	45,334.57	30,721.45	.00	44,403.60	.00	.00	.00
33-111-65-65-9-510-62391	School Breakfast Program 10.553 - CARES	.00	2,993.18	.00	.00	.00	.00	.00
33-111-65-65-9-510-62395	Federal Aid - Commodities	34,280.16	39,920.48	34,399.47	.00	.00	.00	.00
33-111-65-65-9-510-62398	Summer Food Service Program 10.559 - CARES	.00	.00	314,050.83	.00	.00	.00	.00
33-111-65-65-9-510-63030	Sale of Breakfasts	9,746.08	7,068.89	90.75	.00	13,953.00	16,755.00	2,802.00
33-111-65-65-9-510-63035	Sale of Lunches	109,359.08	89,100.39	422.26	.00	151,840.00	143,360.00	(8,480.00)
33-111-65-65-9-510-63036	Sale - A La Carte	.00	100,370.82	17,596.73	46,393.50	111,335.00	110,933.00	(402.00)
33-111-65-65-9-510-63037	Sale - Adult	.00	3,696.86	6,550.88	154.00	12,127.00	9,302.00	(2,825.00)
33-111-65-65-9-510-63038	Sale - A La Carte & Adult	159,015.02	.00	.00	.00	.00	.00	.00
33-111-65-65-9-510-63040	Rebate Income	149.98	757.50	1,151.73	741.59	300.00	300.00	.00
33-111-65-65-9-510-63045	Catering/Special Events	7,213.77	3,167.20	7,207.97	.00	5,087.00	7,087.00	2,000.00
33-111-65-65-9-510-63050	Miscellaneous Income	.00	.00	2,000.00	.00	.00	.00	.00
33-111-65-65-9-510-63801	Interest Income	868.22	1,385.62	288.55	564.36	500.00	500.00	.00
Program 510 - School Food Services Totals		\$520,507.45	\$396,965.34	\$388,026.96	\$366,881.63	\$612,345.00	\$657,684.00	\$45,339.00
Level 9 - District Wide Totals		\$520,507.45	\$396,965.34	\$388,026.96	\$366,881.63	\$612,345.00	\$657,684.00	\$45,339.00
Sub-Function 65 - Food Services Totals		\$520,507.45	\$396,965.34	\$388,026.96	\$366,881.63	\$612,345.00	\$657,684.00	\$45,339.00



# FY 23 Cafeteria Budget for Presentation

Budget Year 2023

G/L Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2022 Adopted Budget	2023 City Mgr/ Supt Recommended	Difference
Fund 33 - School Cafeteria Fund								
REVENUE								
Locations 111 - Salem High School								
Function 65 - Food Services Totals		\$520,507.45	\$396,965.34	\$388,026.96	\$366,881.63	\$612,345.00	\$657,684.00	\$45,339.00
Locations 111 - Salem High School Totals		\$520,507.45	\$396,965.34	\$388,026.96	\$366,881.63	\$612,345.00	\$657,684.00	\$45,339.00
Locations 112 - Andrew Lewis Middle School								
Function 65 - Food Services								
Sub-Function 65 - Food Services								
Level 9 - District Wide								
Program 510 - School Food Services								
33-112-65-65-9-510-61118	State School Lunch Program	4,313.44	4,770.51	4,703.06	.00	7,868.00	7,868.00	.00
33-112-65-65-9-510-61351	State School Breakfast Incentive Grant	2,506.24	3,615.04	.00	.00	3,932.00	3,787.00	(145.00)
33-112-65-65-9-510-61352	Breakfast After the Bell 240434	.00	1,153.75	.00	.00	.00	.00	.00
33-112-65-65-9-510-62360	Natl School Lunch Program 10.555	176,425.09	124,488.64	.00	210,066.51	221,156.00	251,982.00	30,826.00
33-112-65-65-9-510-62361	Natl School Lunch Program 10.555 - CARES	.00	9,908.87	.00	.00	.00	.00	.00
33-112-65-65-9-510-62390	School Breakfast Program 10.553	48,129.99	23,806.84	.00	31,462.44	.00	.00	.00
33-112-65-65-9-510-62391	School Breakfast Program 10.553 - CARES	.00	2,264.73	.00	.00	.00	.00	.00
33-112-65-65-9-510-62395	Federal Aid - Commodities	29,584.15	34,854.96	37,384.67	.00	.00	.00	.00
33-112-65-65-9-510-62397	Summer Food Service Program 10.559	20,300.92	21,895.47	55,801.06	.00	25,368.00	37,684.00	12,316.00
33-112-65-65-9-510-62398	Summer Food Service Program 10.559 - CARES	.00	98,278.04	256,198.67	85,461.44	.00	.00	.00
33-112-65-65-9-510-63030	Sale of Breakfasts	8,369.02	3,039.89	4.02	.00	10,200.00	11,906.00	1,706.00
33-112-65-65-9-510-63035	Sale of Lunches	97,116.96	76,118.88	333.58	.00	111,006.00	101,876.00	(9,130.00)
33-112-65-65-9-510-63036	Sale - A La Carte	.00	48,614.65	15,074.30	6,376.20	81,394.00	78,833.00	(2,561.00)
33-112-65-65-9-510-63037	Sale - Adult	.00	4,025.01	3,348.01	3.85	8,866.00	6,610.00	(2,256.00)
33-112-65-65-9-510-63038	Sale - A La Carte & Adult	77,064.79	.00	.00	.00	.00	.00	.00
33-112-65-65-9-510-63040	Rebate Income	149.98	757.48	1,151.73	741.59	300.00	300.00	.00
33-112-65-65-9-510-63801	Interest Income	868.22	1,385.62	288.55	44.67	500.00	500.00	.00





# FY 23 Cafeteria Budget for Presentation

Budget Year 2023

G/L Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2022 Adopted Budget	2023 City Mgr/ Supt Recommended	Difference
Fund 33 - School Cafeteria Fund								
REVENUE								
Locations 112 - Andrew Lewis Middle School								
Function 65 - Food Services								
Sub-Function 65 - Food Services								
Level 9 - District Wide								
Program 510 - School Food Services								
Program 510 - School Food Services Totals		\$464,828.80	\$458,978.38	\$374,287.65	\$334,156.70	\$470,590.00	\$501,346.00	\$30,756.00
Level 9 - District Wide Totals		\$464,828.80	\$458,978.38	\$374,287.65	\$334,156.70	\$470,590.00	\$501,346.00	\$30,756.00
Sub-Function 65 - Food Services Totals		\$464,828.80	\$458,978.38	\$374,287.65	\$334,156.70	\$470,590.00	\$501,346.00	\$30,756.00
Function 65 - Food Services Totals		\$464,828.80	\$458,978.38	\$374,287.65	\$334,156.70	\$470,590.00	\$501,346.00	\$30,756.00
Locations 112 - Andrew Lewis Middle School Totals		\$464,828.80	\$458,978.38	\$374,287.65	\$334,156.70	\$470,590.00	\$501,346.00	\$30,756.00
Locations 113 - Carver Elementary								
Function 65 - Food Services								
Sub-Function 65 - Food Services								
Level 9 - District Wide								
Program 510 - School Food Services								
33-113-65-65-9-510-61118	State School Lunch Program	2,688.39	2,701.37	2,430.60	.00	4,059.00	4,059.00	.00
33-113-65-65-9-510-61351	State School Breakfast Incentive Grant	1,002.54	3,143.47	.00	.00	1,963.00	1,891.00	(72.00)
33-113-65-65-9-510-61352	Breakfast After the Bell 240434	1,036.65	913.90	.00	.00	.00	.00	.00
33-113-65-65-9-510-62360	Natl School Lunch Program 10.555	122,521.02	72,226.90	.00	108,302.39	101,930.00	120,751.00	18,821.00
33-113-65-65-9-510-62361	Natl School Lunch Program 10.555 - CARES	.00	5,909.48	.00	.00	.00	.00	.00
33-113-65-65-9-510-62390	School Breakfast Program 10.553	50,992.30	29,772.27	.00	41,996.25	.00	.00	.00
33-113-65-65-9-510-62391	School Breakfast Program 10.553 - CARES	.00	2,240.90	.00	.00	.00	.00	.00
33-113-65-65-9-510-62395	Federal Aid - Commodities	15,591.52	17,246.09	28,510.22	.00	.00	.00	.00
33-113-65-65-9-510-62397	Summer Food Service Program 10.559	.00	520.13	48,225.17	.00	.00	.00	.00
33-113-65-65-9-510-62398	Summer Food Service Program 10.559 - CARES	.00	116,933.65	191,451.70	.00	.00	.00	.00
33-113-65-65-9-510-63020	Sale Of Property/Equipment	1,403.00	.00	.00	.00	.00	.00	.00
33-113-65-65-9-510-63030	Sale of Breakfasts	7,222.41	4,819.29	6.52	.00	4,721.00	5,719.00	998.00



# FY 23 Cafeteria Budget for Presentation

Budget Year 2023

G/L Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2022 Adopted Budget	2023 City Mgr/ Supt Recommended	Difference
<b>Fund 33 - School Cafeteria Fund</b>								
<b>REVENUE</b>								
Locations <b>113 - Carver Elementary</b>								
Function <b>65 - Food Services</b>								
Sub-Function <b>65 - Food Services</b>								
Level <b>9 - District Wide</b>								
Program <b>510 - School Food Services</b>								
33-113-65-65-9-510-63035	Sale of Lunches	42,750.89	29,508.82	29.14	.00	51,372.00	48,933.00	(2,439.00)
33-113-65-65-9-510-63036	Sale - A La Carte	.00	12,390.24	323.69	57.10	37,668.00	37,864.00	196.00
33-113-65-65-9-510-63037	Sale - Adult	.00	1,436.28	1,365.58	277.20	4,103.00	3,175.00	(928.00)
33-113-65-65-9-510-63038	Sale - A La Carte & Adult	21,443.11	.00	.00	.00	.00	.00	.00
33-113-65-65-9-510-63040	Rebate Income	149.98	757.48	1,151.71	741.58	300.00	300.00	.00
33-113-65-65-9-510-63045	Catering/Special Events	15.29	216.49	.00	.00	.00	.00	.00
33-113-65-65-9-510-63801	Interest Income	868.22	1,385.62	288.55	44.67	500.00	500.00	.00
Program <b>510 - School Food Services</b> Totals		\$267,685.32	\$302,122.38	\$273,782.88	\$151,419.19	\$206,616.00	\$223,192.00	\$16,576.00
Level <b>9 - District Wide</b> Totals		\$267,685.32	\$302,122.38	\$273,782.88	\$151,419.19	\$206,616.00	\$223,192.00	\$16,576.00
Sub-Function <b>65 - Food Services</b> Totals		\$267,685.32	\$302,122.38	\$273,782.88	\$151,419.19	\$206,616.00	\$223,192.00	\$16,576.00
Function <b>65 - Food Services</b> Totals		\$267,685.32	\$302,122.38	\$273,782.88	\$151,419.19	\$206,616.00	\$223,192.00	\$16,576.00
Locations <b>113 - Carver Elementary</b> Totals		\$267,685.32	\$302,122.38	\$273,782.88	\$151,419.19	\$206,616.00	\$223,192.00	\$16,576.00
Locations <b>114 - West Salem Elementary</b>								
Function <b>65 - Food Services</b>								
Sub-Function <b>65 - Food Services</b>								
Level <b>9 - District Wide</b>								
Program <b>510 - School Food Services</b>								
33-114-65-65-9-510-61118	State School Lunch Program	2,323.17	2,212.49	2,054.86	.00	4,059.00	4,059.00	.00
33-114-65-65-9-510-61351	State School Breakfast Incentive Grant	802.01	1,414.60	.00	.00	1,963.00	1,891.00	(72.00)
33-114-65-65-9-510-62360	Natl School Lunch Program 10.555	69,326.72	42,047.02	.00	91,122.30	92,788.00	112,567.00	19,779.00
33-114-65-65-9-510-62361	Natl School Lunch Program 10.555 - CARES	.00	3,741.59	.00	.00	.00	.00	.00
33-114-65-65-9-510-62390	School Breakfast Program 10.553	19,866.07	13,728.27	.00	34,997.78	.00	.00	.00
33-114-65-65-9-510-62391	School Breakfast Program 10.553 - CARES	.00	1,190.91	.00	.00	.00	.00	.00



# FY 23 Cafeteria Budget for Presentation

Budget Year 2023

G/L Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2022 Adopted Budget	2023 City Mgr/ Supt Recommended	Difference
Fund 33 - School Cafeteria Fund								
REVENUE								
Locations 114 - West Salem Elementary								
Function 65 - Food Services								
Sub-Function 65 - Food Services								
Level 9 - District Wide								
Program 510 - School Food Services								
33-114-65-65-9-510-62395	Federal Aid - Commodities	13,129.31	9,722.45	19,334.92	.00	.00	.00	.00
33-114-65-65-9-510-62398	Summer Food Service Program 10.559 - CARES	.00	124,897.18	150,363.19	.00	.00	.00	.00
33-114-65-65-9-510-63030	Sale of Breakfasts	3,867.49	4,105.08	15.73	.00	4,313.00	5,344.00	1,031.00
33-114-65-65-9-510-63035	Sale of Lunches	61,714.55	44,280.90	180.69	.00	46,942.00	45,725.00	(1,217.00)
33-114-65-65-9-510-63036	Sale - A La Carte	.00	530.75	177.37	61.00	34,419.00	35,382.00	963.00
33-114-65-65-9-510-63037	Sale - Adult	.00	19,041.25	2,837.36	1,608.15	3,749.00	2,967.00	(782.00)
33-114-65-65-9-510-63038	Sale - A La Carte & Adult	30,720.05	.00	.00	.00	.00	.00	.00
33-114-65-65-9-510-63040	Rebate Income	149.96	757.48	1,151.71	741.58	300.00	300.00	.00
33-114-65-65-9-510-63801	Interest Income	868.21	1,385.61	288.55	44.67	500.00	500.00	.00
Program 510 - School Food Services Totals		\$202,767.54	\$269,055.58	\$176,404.38	\$128,575.48	\$189,033.00	\$208,735.00	\$19,702.00
Level 9 - District Wide Totals		\$202,767.54	\$269,055.58	\$176,404.38	\$128,575.48	\$189,033.00	\$208,735.00	\$19,702.00
Sub-Function 65 - Food Services Totals		\$202,767.54	\$269,055.58	\$176,404.38	\$128,575.48	\$189,033.00	\$208,735.00	\$19,702.00
Function 65 - Food Services Totals		\$202,767.54	\$269,055.58	\$176,404.38	\$128,575.48	\$189,033.00	\$208,735.00	\$19,702.00
Locations 114 - West Salem Elementary Totals		\$202,767.54	\$269,055.58	\$176,404.38	\$128,575.48	\$189,033.00	\$208,735.00	\$19,702.00
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	2,209.91	2,231.46	1,938.39	.00	4,059.00	4,059.00	.00
33-115-65-65-9-510-61351	State School Breakfast Incentive Grant	802.01	1,414.60	.00	.00	1,963.00	1,891.00	(72.00)
33-115-65-65-9-510-62360	Natl School Lunch Program 10.555	73,946.34	44,157.42	.00	89,450.23	85,624.00	106,721.00	21,097.00



# FY 23 Cafeteria Budget for Presentation

Budget Year 2023

G/L Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2022 Adopted Budget	2023 City Mgr/ Supt Recommended	Difference
Fund <b>33 - School Cafeteria Fund</b>								
<b>REVENUE</b>								
Locations <b>115 - South Salem Elementary</b>								
Function <b>65 - Food Services</b>								
Sub-Function <b>65 - Food Services</b>								
Level <b>9 - District Wide</b>								
Program <b>510 - School Food Services</b>								
33-115-65-65-9-510-62361	Natl School Lunch Program 10.555 - CARES	.00	3,431.07	.00	.00	.00	.00	.00
33-115-65-65-9-510-62390	School Breakfast Program 10.553	20,594.46	10,916.97	.00	36,791.92	.00	.00	.00
33-115-65-65-9-510-62391	School Breakfast Program 10.553 - CARES	.00	999.05	.00	.00	.00	.00	.00
33-115-65-65-9-510-62395	Federal Aid - Commodities	13,660.11	15,287.63	19,436.30	.00	.00	.00	.00
33-115-65-65-9-510-62397	Summer Food Service Program 10.559	.00	520.13	42,106.37	.00	.00	37,684.00	37,684.00
33-115-65-65-9-510-62398	Summer Food Service Program 10.559 - CARES	.00	130,132.25	153,694.25	55,375.00	.00	.00	.00
33-115-65-65-9-510-63030	Sale of Breakfasts	7,928.85	3,594.50	12.02	.00	3,994.00	5,076.00	1,082.00
33-115-65-65-9-510-63035	Sale of Lunches	75,813.80	39,452.72	53.27	.00	43,469.00	43,433.00	(36.00)
33-115-65-65-9-510-63036	Sale - A La Carte	.00	18,991.74	199.09	1,694.96	31,873.00	33,608.00	1,735.00
33-115-65-65-9-510-63037	Sale - Adult	.00	1,657.73	2,687.70	1,122.90	3,472.00	2,818.00	(654.00)
33-115-65-65-9-510-63038	Sale - A La Carte & Adult	53,529.15	.00	.00	.00	.00	.00	.00
33-115-65-65-9-510-63040	Rebate Income	149.98	757.48	1,138.61	738.38	300.00	300.00	.00
33-115-65-65-9-510-63801	Interest Income	868.21	1,385.61	288.55	44.67	500.00	500.00	.00
Program <b>510 - School Food Services</b> Totals		\$249,502.82	\$274,930.36	\$221,554.55	\$185,218.06	\$175,254.00	\$236,090.00	\$60,836.00
Level <b>9 - District Wide</b> Totals		\$249,502.82	\$274,930.36	\$221,554.55	\$185,218.06	\$175,254.00	\$236,090.00	\$60,836.00
Sub-Function <b>65 - Food Services</b> Totals		\$249,502.82	\$274,930.36	\$221,554.55	\$185,218.06	\$175,254.00	\$236,090.00	\$60,836.00
Function <b>65 - Food Services</b> Totals		\$249,502.82	\$274,930.36	\$221,554.55	\$185,218.06	\$175,254.00	\$236,090.00	\$60,836.00
Locations <b>115 - South Salem Elementary</b> Totals		\$249,502.82	\$274,930.36	\$221,554.55	\$185,218.06	\$175,254.00	\$236,090.00	\$60,836.00



# FY 23 Cafeteria Budget for Presentation

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G/L Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2022 Adopted Budget	2023 City Mgr/ Supt Recommended	Difference
Fund 33 - School Cafeteria Fund								
REVENUE								
Locations 116 - East Salem Elementary								
Function 65 - Food Services								
Sub-Function 65 - Food Services								
Level 9 - District Wide								
Program 510 - School Food Services								
33-116-65-65-9-510-61118	State School Lunch Program	2,640.52	2,695.72	2,689.37	.00	4,059.00	4,059.00	.00
33-116-65-65-9-510-61351	State School Breakfast Incentive Grant	902.22	3,300.66	.00	.00	1,963.00	1,891.00	(72.00)
33-116-65-65-9-510-61352	Breakfast After the Bell 240434	.00	1,416.10	.00	.00	.00	.00	.00
33-116-65-65-9-510-62360	Natl School Lunch Program 10.555	122,661.49	85,104.87	.00	116,275.25	90,318.00	106,721.00	16,403.00
33-116-65-65-9-510-62361	Natl School Lunch Program 10.555 - CARES	.00	6,830.74	.00	.00	.00	.00	.00
33-116-65-65-9-510-62390	School Breakfast Program 10.553	54,355.97	36,768.77	.00	55,814.11	.00	.00	.00
33-116-65-65-9-510-62391	School Breakfast Program 10.553 - CARES	.00	2,832.27	.00	.00	.00	.00	.00
33-116-65-65-9-510-62395	Federal Aid - Commodities	17,187.49	14,591.36	22,639.72	.00	.00	.00	.00
33-116-65-65-9-510-62397	Summer Food Service Program 10.559	.00	.00	917.84	.00	.00	.00	.00
33-116-65-65-9-510-62398	Summer Food Service Program 10.559 - CARES	.00	69,805.09	184,886.07	.00	.00	.00	.00
33-116-65-65-9-510-62400	NSLP Equipment Grant 10.579	.00	.00	.00	14,790.00	.00	.00	.00
33-116-65-65-9-510-63020	Sale Of Property/Equipment	505.89	.00	.00	509.00	.00	.00	.00
33-116-65-65-9-510-63030	Sale of Breakfasts	8,581.63	7,500.28	68.34	65.00	4,203.00	5,076.00	873.00
33-116-65-65-9-510-63035	Sale of Lunches	41,065.85	32,232.09	200.28	.00	45,744.00	43,433.00	(2,311.00)
33-116-65-65-9-510-63036	Sale - A La Carte	.00	11,702.46	30.54	318.24	33,541.00	33,608.00	67.00
33-116-65-65-9-510-63037	Sale - Adult	.00	3,083.48	3,459.44	1,692.40	3,653.00	2,818.00	(835.00)
33-116-65-65-9-510-63038	Sale - A La Carte & Adult	22,802.29	.00	.00	.00	.00	.00	.00
33-116-65-65-9-510-63040	Rebate Income	149.98	757.48	1,151.73	741.58	300.00	300.00	.00



# FY 23 Cafeteria Budget for Presentation

Budget Year 2023

G/L Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2022 Adopted Budget	2023 City Mgr/ Supt Recommended	Difference
<b>Fund 33 - School Cafeteria Fund</b>								
<b>REVENUE</b>								
Locations <b>116 - East Salem Elementary</b>								
Function <b>65 - Food Services</b>								
Sub-Function <b>65 - Food Services</b>								
Level <b>9 - District Wide</b>								
Program <b>510 - School Food Services</b>								
33-116-65-9-510-63801	Interest Income	868.23	1,385.64	288.41	44.68	500.00	500.00	.00
Program <b>510 - School Food Services</b> Totals		\$271,721.56	\$280,007.01	\$216,331.74	\$190,250.26	\$184,281.00	\$198,406.00	\$14,125.00
Level <b>9 - District Wide</b> Totals		\$271,721.56	\$280,007.01	\$216,331.74	\$190,250.26	\$184,281.00	\$198,406.00	\$14,125.00
Sub-Function <b>65 - Food Services</b> Totals		\$271,721.56	\$280,007.01	\$216,331.74	\$190,250.26	\$184,281.00	\$198,406.00	\$14,125.00
Function <b>65 - Food Services</b> Totals		\$271,721.56	\$280,007.01	\$216,331.74	\$190,250.26	\$184,281.00	\$198,406.00	\$14,125.00
Locations <b>116 - East Salem Elementary</b> Totals		\$271,721.56	\$280,007.01	\$216,331.74	\$190,250.26	\$184,281.00	\$198,406.00	\$14,125.00
<b>REVENUE TOTALS</b>		\$1,977,013.49	\$1,982,059.05	\$1,650,388.16	\$1,356,501.32	\$1,838,119.00	\$2,025,453.00	\$187,334.00
<b>EXPENSE</b>								
Locations <b>111 - Salem High School</b>								
Function <b>65 - Food Services</b>								
Sub-Function <b>65 - Food Services</b>								
Level <b>9 - District Wide</b>								
Program <b>510 - School Food Services</b>								
33-111-65-9-510-71192	Compensation-Cafeteria	165,816.77	180,917.61	200,253.46	126,034.75	237,875.00	306,839.00	68,964.00
33-111-65-9-510-71200	Compensation-OT	5,017.54	5,549.01	5,717.27	3,636.36	3,000.00	5,500.00	2,500.00
33-111-65-9-510-71520	Compensation-Substitutes	2,660.67	1,485.68	.00	.00	2,360.00	1,680.00	(680.00)
33-111-65-9-510-71665	Bonus Payments To Teachers	.00	.00	4,644.00	.00	.00	.00	.00
33-111-65-9-510-72100	FICA	13,652.66	14,231.29	16,678.67	10,399.47	46,958.00	62,770.00	15,812.00
33-111-65-9-510-72210	VRS Pension Contribution	8,286.62	7,815.58	7,853.87	4,145.33	7,377.00	8,408.00	1,031.00
33-111-65-9-510-72300	Group Health and Dental Insurance	41,170.00	36,718.60	41,355.18	24,462.94	44,775.00	46,060.00	1,285.00
33-111-65-9-510-72400	VRS Group Life Insurance	1,061.50	1,010.26	862.69	481.55	881.00	1,011.00	130.00
33-111-65-9-510-72750	VRS Retiree Health Care Credit	658.06	645.80	599.70	419.05	610.00	872.00	262.00
33-111-65-9-510-72800	Termination Pay for Vac/Sick Leave	.00	3,580.00	.00	.00	.00	.00	.00



# FY 23 Cafeteria Budget for Presentation

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G/L Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2022 Adopted Budget	2023 City Mgr/ Supt Recommended	Difference
<b>Fund 33 - School Cafeteria Fund</b>								
<b>EXPENSE</b>								
Locations <b>111 - Salem High School</b>								
Function <b>65 - Food Services</b>								
Sub-Function <b>65 - Food Services</b>								
Level <b>9 - District Wide</b>								
Program <b>510 - School Food Services</b>								
33-111-65-65-9-510-73020	Commodity Storage Services	1,773.60	2,410.29	3,174.38	1,723.44	1,000.00	4,000.00	3,000.00
33-111-65-65-9-510-73037	Contractual Services - Other	29,468.46	19,473.67	22,302.87	9,683.58	39,271.00	44,964.00	5,693.00
33-111-65-65-9-510-73178	Repair/Maint - POS Terminals	2,432.55	6,641.77	6,324.38	7,447.67	5,083.00	5,104.00	21.00
33-111-65-65-9-510-73180	Repair/Maint - Other Contracted	7,623.96	11,081.24	7,742.41	5,755.21	20,301.00	12,000.00	(8,301.00)
33-111-65-65-9-510-73195	Safety and OSHA Training	.00	122.72	.00	.00	.00	.00	.00
33-111-65-65-9-510-76088	Special Events Costs	.00	.00	2,000.00	.00	3,000.00	3,000.00	.00
33-111-65-65-9-510-76110	Supplies - Operational	22,272.36	19,345.96	17,276.73	11,307.79	24,448.00	17,750.00	(6,698.00)
33-111-65-65-9-510-76120	Food Products	201,913.32	225,181.06	103,181.49	67,380.11	221,684.00	205,558.00	(16,126.00)
33-111-65-65-9-510-76550	Uniforms	1,709.38	1,273.70	1,024.63	554.21	2,360.00	2,593.00	233.00
33-111-65-65-9-510-78020	Furniture & Equipment >\$5,000	.00	.00	.00	10,557.65	.00	.00	.00
Program <b>510 - School Food Services Totals</b>		\$505,517.45	\$537,484.24	\$440,991.73	\$283,989.11	\$660,983.00	\$728,109.00	\$67,126.00
Level <b>9 - District Wide Totals</b>		\$505,517.45	\$537,484.24	\$440,991.73	\$283,989.11	\$660,983.00	\$728,109.00	\$67,126.00
Sub-Function <b>65 - Food Services Totals</b>		\$505,517.45	\$537,484.24	\$440,991.73	\$283,989.11	\$660,983.00	\$728,109.00	\$67,126.00
Function <b>65 - Food Services Totals</b>		\$505,517.45	\$537,484.24	\$440,991.73	\$283,989.11	\$660,983.00	\$728,109.00	\$67,126.00
Locations <b>111 - Salem High School Totals</b>		\$505,517.45	\$537,484.24	\$440,991.73	\$283,989.11	\$660,983.00	\$728,109.00	\$67,126.00
Locations <b>112 - Andrew Lewis Middle School</b>								
Function <b>65 - Food Services</b>								
Sub-Function <b>65 - Food Services</b>								
Level <b>9 - District Wide</b>								
Program <b>510 - School Food Services</b>								
33-112-65-65-9-510-71192	Compensation-Cafeteria	120,913.37	136,024.34	161,708.90	77,908.01	145,149.00	189,589.00	44,440.00
33-112-65-65-9-510-71200	Compensation-OT	603.01	899.04	1,815.31	1,386.26	2,000.00	2,000.00	.00
33-112-65-65-9-510-71520	Compensation-Substitutes	5,805.36	.00	.00	.00	1,725.00	1,194.00	(531.00)



# FY 23 Cafeteria Budget for Presentation

Budget Year 2023

G/L Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2022 Adopted Budget	2023 City Mgr/ Supt Recommended	Difference
Fund	<b>33 - School Cafeteria Fund</b>							
	<b>EXPENSE</b>							
Locations	<b>112 - Andrew Lewis Middle School</b>							
Function	<b>65 - Food Services</b>							
Sub-Function	<b>65 - Food Services</b>							
Level	<b>9 - District Wide</b>							
Program	<b>510 - School Food Services</b>							
33-112-65-65-9-510-71665	Bonus Payments To Teachers	.00	.00	1,548.00	.00	.00	.00	.00
33-112-65-65-9-510-72100	FICA	11,069.86	11,865.74	14,670.98	7,318.33	32,115.00	42,284.00	10,169.00
33-112-65-65-9-510-72210	VRS Pension Contribution	3,448.88	1,886.38	2,389.52	1,250.13	1,681.00	2,399.00	718.00
33-112-65-65-9-510-72300	Group Health and Dental Insurance	21,379.39	11,114.03	23,665.76	13,612.01	15,532.00	15,978.00	446.00
33-112-65-65-9-510-72400	VRS Group Life Insurance	298.63	211.80	227.53	145.75	228.00	306.00	78.00
33-112-65-65-9-510-72600	Unemployment Compensation	.00	133.45	2,217.40	.00	.00	.00	.00
33-112-65-65-9-510-72750	VRS Retiree Health Care Credit	177.83	95.40	115.49	122.90	112.00	254.00	142.00
33-112-65-65-9-510-73020	Commodity Storage Services	1,783.34	2,837.43	3,947.85	2,049.14	1,000.00	4,000.00	3,000.00
33-112-65-65-9-510-73037	Contractual Services - Other	29,786.14	19,152.11	22,225.86	9,710.36	28,710.00	31,953.00	3,243.00
33-112-65-65-9-510-73178	Repair/Maint - POS Terminals	2,637.72	4,212.53	6,532.46	7,640.57	3,716.00	3,627.00	(89.00)
33-112-65-65-9-510-73180	Repair/Maint - Other Contracted	6,829.95	3,690.73	3,647.30	962.71	14,301.00	6,000.00	(8,301.00)
33-112-65-65-9-510-76110	Supplies - Operational	28,150.66	19,230.90	16,284.95	11,285.71	17,874.00	14,311.00	(3,563.00)
33-112-65-65-9-510-76120	Food Products	174,253.44	197,127.90	92,772.92	73,427.55	162,067.00	143,687.00	(18,380.00)
33-112-65-65-9-510-76550	Uniforms	1,248.99	2,528.21	834.29	554.10	1,725.00	1,842.00	117.00
33-112-65-65-9-510-78020	Furniture & Equipment >\$5,000	.00	.00	9,597.00	.00	.00	.00	.00
Program	<b>510 - School Food Services Totals</b>	<b>\$408,386.57</b>	<b>\$411,009.99</b>	<b>\$364,201.52</b>	<b>\$207,373.53</b>	<b>\$427,935.00</b>	<b>\$459,424.00</b>	<b>\$31,489.00</b>
Level	<b>9 - District Wide Totals</b>	<b>\$408,386.57</b>	<b>\$411,009.99</b>	<b>\$364,201.52</b>	<b>\$207,373.53</b>	<b>\$427,935.00</b>	<b>\$459,424.00</b>	<b>\$31,489.00</b>
Sub-Function	<b>65 - Food Services Totals</b>	<b>\$408,386.57</b>	<b>\$411,009.99</b>	<b>\$364,201.52</b>	<b>\$207,373.53</b>	<b>\$427,935.00</b>	<b>\$459,424.00</b>	<b>\$31,489.00</b>
Function	<b>65 - Food Services Totals</b>	<b>\$408,386.57</b>	<b>\$411,009.99</b>	<b>\$364,201.52</b>	<b>\$207,373.53</b>	<b>\$427,935.00</b>	<b>\$459,424.00</b>	<b>\$31,489.00</b>
Locations	<b>112 - Andrew Lewis Middle School Totals</b>	<b>\$408,386.57</b>	<b>\$411,009.99</b>	<b>\$364,201.52</b>	<b>\$207,373.53</b>	<b>\$427,935.00</b>	<b>\$459,424.00</b>	<b>\$31,489.00</b>





# FY 23 Cafeteria Budget for Presentation

Budget Year 2023

G/L Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2022 Adopted Budget	2023 City Mgr/ Supt Recommended	Difference
Fund 33 - School Cafeteria Fund								
EXPENSE								
Locations 113 - Carver Elementary								
Function 65 - Food Services								
Sub-Function 65 - Food Services								
Level 9 - District Wide								
Program 510 - School Food Services								
33-113-65-65-9-510-71192	Compensation-Cafeteria	67,330.77	93,959.60	108,406.11	57,430.66	63,995.00	84,270.00	20,275.00
33-113-65-65-9-510-71200	Compensation-OT	627.62	771.39	908.18	1,317.77	1,500.00	1,500.00	.00
33-113-65-65-9-510-71520	Compensation-Substitutes	3,511.32	.00	.00	211.20	798.00	573.00	(225.00)
33-113-65-65-9-510-72100	FICA	7,006.82	7,507.89	10,598.42	5,860.47	14,663.00	19,831.00	5,168.00
33-113-65-65-9-510-72210	VRS Pension Contribution	1,756.14	1,289.78	1,999.02	999.98	1,290.00	1,960.00	670.00
33-113-65-65-9-510-72300	Group Health and Dental Insurance	8,764.31	4,978.35	14,300.84	9,222.10	7,492.00	7,707.00	215.00
33-113-65-65-9-510-72800	Termination Pay for Vac/Sick Leave	880.00	.00	.00	.00	.00	.00	.00
33-113-65-65-9-510-73020	Commodity Storage Services	1,500.53	2,072.31	1,663.73	838.01	500.00	2,000.00	1,500.00
33-113-65-65-9-510-73037	Contractual Services - Other	18,175.86	19,394.29	20,672.22	9,678.27	13,287.00	15,347.00	2,060.00
33-113-65-65-9-510-73178	Repair/Maint - POS Terminals	1,833.55	3,247.55	5,564.38	6,675.57	1,720.00	1,742.00	22.00
33-113-65-65-9-510-73180	Repair/Maint - Other Contracted	12,754.05	5,799.98	6,268.96	948.94	11,301.00	6,000.00	(5,301.00)
33-113-65-65-9-510-76110	Supplies - Operational	17,621.81	15,794.57	14,451.85	11,285.67	8,272.00	6,874.00	(1,398.00)
33-113-65-65-9-510-76120	Food Products	91,835.51	97,800.82	95,818.63	55,143.20	75,002.00	67,773.00	(7,229.00)
33-113-65-65-9-510-76550	Uniforms	667.12	1,264.87	667.69	554.07	798.00	885.00	87.00
33-113-65-65-9-510-78020	Furniture & Equipment >\$5,000	1,897.61	.00	.00	.00	.00	.00	.00
Program 510 - School Food Services Totals		\$236,163.02	\$253,881.40	\$281,320.03	\$160,165.91	\$200,618.00	\$216,462.00	\$15,844.00
Level 9 - District Wide Totals		\$236,163.02	\$253,881.40	\$281,320.03	\$160,165.91	\$200,618.00	\$216,462.00	\$15,844.00
Sub-Function 65 - Food Services Totals		\$236,163.02	\$253,881.40	\$281,320.03	\$160,165.91	\$200,618.00	\$216,462.00	\$15,844.00
Function 65 - Food Services Totals		\$236,163.02	\$253,881.40	\$281,320.03	\$160,165.91	\$200,618.00	\$216,462.00	\$15,844.00
Locations 113 - Carver Elementary Totals		\$236,163.02	\$253,881.40	\$281,320.03	\$160,165.91	\$200,618.00	\$216,462.00	\$15,844.00



# FY 23 Cafeteria Budget for Presentation

Budget Year 2023

G/L Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2022 Adopted Budget	2023 City Mgr/ Supt Recommended	Difference
Fund 33 - School Cafeteria Fund								
EXPENSE								
Locations 114 - West Salem Elementary								
Function 65 - Food Services								
Sub-Function 65 - Food Services								
Level 9 - District Wide								
Program 510 - School Food Services								
33-114-65-65-9-510-71192	Compensation-Cafeteria	82,994.84	88,963.43	98,427.49	59,129.84	59,227.00	79,271.00	20,044.00
33-114-65-65-9-510-71200	Compensation-OT	1,403.95	1,371.23	357.94	1,356.27	1,500.00	1,500.00	.00
33-114-65-65-9-510-71520	Compensation-Substitutes	3,884.32	.00	.00	40.65	730.00	536.00	(194.00)
33-114-65-65-9-510-72100	FICA	7,656.31	6,922.52	9,674.33	5,878.38	13,466.00	18,579.00	5,113.00
33-114-65-65-9-510-72210	VRS Pension Contribution	5,562.94	1,289.78	1,999.02	999.98	1,291.00	1,960.00	669.00
33-114-65-65-9-510-72300	Group Health and Dental Insurance	11,228.91	2,159.02	13,743.20	9,261.49	7,492.00	7,707.00	215.00
33-114-65-65-9-510-72400	VRS Group Life Insurance	318.00	.00	.00	.00	.00	.00	.00
33-114-65-65-9-510-72600	Unemployment Compensation	.00	.00	2,627.63	.00	.00	.00	.00
33-114-65-65-9-510-72750	VRS Retiree Health Care Credit	291.30	.00	.00	.00	.00	.00	.00
33-114-65-65-9-510-72800	Termination Pay for Vac/Sick Leave	4,430.00	.00	.00	.00	.00	.00	.00
33-114-65-65-9-510-73020	Commodity Storage Services	1,206.49	1,640.76	1,442.93	844.12	500.00	2,000.00	1,500.00
33-114-65-65-9-510-73037	Contractual Services - Other	15,372.14	19,312.21	21,017.11	9,683.28	12,141.00	14,341.00	2,200.00
33-114-65-65-9-510-73178	Repair/Maint - POS Terminals	1,833.55	3,247.55	5,853.69	7,015.81	1,571.00	1,628.00	57.00
33-114-65-65-9-510-73180	Repair/Maint - Other Contracted	5,604.24	3,915.58	4,828.12	3,033.45	4,301.00	5,000.00	699.00
33-114-65-65-9-510-76055	Machines, Equipment and Tools <\$5,000	.00	.00	800.00	.00	.00	.00	.00
33-114-65-65-9-510-76110	Supplies - Operational	8,891.54	10,277.64	15,735.26	11,285.80	7,558.00	6,423.00	(1,135.00)
33-114-65-65-9-510-76120	Food Products	77,332.88	54,841.80	64,066.71	56,092.54	68,533.00	63,173.00	(5,360.00)
33-114-65-65-9-510-76550	Uniforms	680.32	1,272.54	596.31	554.07	730.00	827.00	97.00



# FY 23 Cafeteria Budget for Presentation

Budget Year 2023

G/L Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2022 Adopted Budget	2023 City Mgr/ Supt Recommended	Difference
Fund 33 - School Cafeteria Fund								
EXPENSE								
Locations 114 - West Salem Elementary								
Function 65 - Food Services								
Sub-Function 65 - Food Services								
Level 9 - District Wide								
Program 510 - School Food Services								
33-114-65-65-9-510-78020	Furniture & Equipment >\$5,000	.00	8,345.00	17,050.00	.00	.00	.00	.00
Program 510 - School Food Services Totals		\$228,691.73	\$203,559.06	\$258,219.74	\$165,175.68	\$179,040.00	\$202,945.00	\$23,905.00
Level 9 - District Wide Totals		\$228,691.73	\$203,559.06	\$258,219.74	\$165,175.68	\$179,040.00	\$202,945.00	\$23,905.00
Sub-Function 65 - Food Services Totals		\$228,691.73	\$203,559.06	\$258,219.74	\$165,175.68	\$179,040.00	\$202,945.00	\$23,905.00
Function 65 - Food Services Totals		\$228,691.73	\$203,559.06	\$258,219.74	\$165,175.68	\$179,040.00	\$202,945.00	\$23,905.00
Locations 114 - West Salem Elementary Totals		\$228,691.73	\$203,559.06	\$258,219.74	\$165,175.68	\$179,040.00	\$202,945.00	\$23,905.00
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	83,067.79	98,221.79	104,674.49	66,253.25	70,010.00	94,663.00	24,653.00
33-115-65-65-9-510-71200	Compensation-OT	968.10	771.39	218.76	1,148.68	2,000.00	1,500.00	(500.00)
33-115-65-65-9-510-71520	Compensation-Substitutes	2,891.66	36.06	79.89	209.60	676.00	509.00	(167.00)
33-115-65-65-9-510-71665	Bonus Payments To Teachers	.00	.00	1,548.00	.00	.00	.00	.00
33-115-65-65-9-510-72100	FICA	8,151.76	5,955.75	9,964.84	6,215.86	13,677.00	19,134.00	5,457.00
33-115-65-65-9-510-72210	VRS Pension Contribution	2,240.44	1,800.08	2,333.35	1,207.68	1,624.00	2,324.00	700.00
33-115-65-65-9-510-72300	Group Health and Dental Insurance	14,990.33	11,921.31	20,433.72	13,412.00	15,532.00	15,978.00	446.00
33-115-65-65-9-510-72400	VRS Group Life Insurance	171.90	181.20	194.78	121.00	195.00	254.00	59.00
33-115-65-65-9-510-72600	Unemployment Compensation	1,429.00	171.72	.00	.00	.00	.00	.00
33-115-65-65-9-510-72750	VRS Retiree Health Care Credit	77.40	81.60	98.83	102.05	96.00	210.00	114.00
33-115-65-65-9-510-73020	Commodity Storage Services	1,190.14	1,898.40	1,706.86	1,006.91	500.00	2,000.00	1,500.00
33-115-65-65-9-510-73037	Contractual Services - Other	15,814.12	19,278.11	20,638.52	9,678.28	11,242.00	13,622.00	2,380.00



# FY 23 Cafeteria Budget for Presentation

Budget Year 2023

G/L Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2022 Adopted Budget	2023 City Mgr/ Supt Recommended	Difference
<b>Fund 33 - School Cafeteria Fund</b>								
<b>EXPENSE</b>								
Locations <b>115 - South Salem Elementary</b>								
Function <b>65 - Food Services</b>								
Sub-Function <b>65 - Food Services</b>								
Level <b>9 - District Wide</b>								
Program <b>510 - School Food Services</b>								
33-115-65-65-9-510-73178	Repair/Maint - POS Terminals	2,026.55	3,440.55	6,197.20	6,868.57	1,455.00	1,546.00	91.00
33-115-65-65-9-510-73180	Repair/Maint - Other Contracted	3,048.23	4,564.25	6,010.40	1,934.45	4,301.00	6,000.00	1,699.00
33-115-65-65-9-510-76110	Supplies - Operational	12,464.76	14,104.81	14,518.09	11,188.03	6,999.00	6,101.00	(898.00)
33-115-65-65-9-510-76120	Food Products	80,459.38	86,753.69	63,303.40	54,077.79	63,463.00	59,886.00	(3,577.00)
33-115-65-65-9-510-76550	Uniforms	1,159.06	1,269.27	596.28	554.07	676.00	785.00	109.00
Program <b>510 - School Food Services</b> Totals		\$230,150.62	\$250,449.98	\$252,517.41	\$173,978.22	\$192,446.00	\$224,512.00	\$32,066.00
Level <b>9 - District Wide</b> Totals		\$230,150.62	\$250,449.98	\$252,517.41	\$173,978.22	\$192,446.00	\$224,512.00	\$32,066.00
Sub-Function <b>65 - Food Services</b> Totals		\$230,150.62	\$250,449.98	\$252,517.41	\$173,978.22	\$192,446.00	\$224,512.00	\$32,066.00
Function <b>65 - Food Services</b> Totals		\$230,150.62	\$250,449.98	\$252,517.41	\$173,978.22	\$192,446.00	\$224,512.00	\$32,066.00
Locations <b>115 - South Salem Elementary</b> Totals		\$230,150.62	\$250,449.98	\$252,517.41	\$173,978.22	\$192,446.00	\$224,512.00	\$32,066.00
Locations <b>116 - East Salem Elementary</b>								
Function <b>65 - Food Services</b>								
Sub-Function <b>65 - Food Services</b>								
Level <b>9 - District Wide</b>								
Program <b>510 - School Food Services</b>								
33-116-65-65-9-510-71192	Compensation-Cafeteria	69,337.94	94,334.35	102,776.24	59,304.31	57,938.00	75,701.00	17,763.00
33-116-65-65-9-510-71200	Compensation-OT	774.13	771.39	675.71	1,638.86	1,500.00	1,500.00	.00
33-116-65-65-9-510-71520	Compensation-Substitutes	2,660.67	.00	.00	.00	711.00	509.00	(202.00)
33-116-65-65-9-510-72100	FICA	6,988.42	7,573.84	9,848.94	6,186.03	13,142.00	17,684.00	4,542.00
33-116-65-65-9-510-72210	VRS Pension Contribution	1,756.14	1,289.78	1,999.02	999.98	1,290.00	1,960.00	670.00
33-116-65-65-9-510-72300	Group Health and Dental Insurance	7,431.27	5,417.81	13,595.02	9,222.10	7,492.00	7,707.00	215.00
33-116-65-65-9-510-73020	Commodity Storage Services	1,218.44	1,810.26	1,548.55	947.15	500.00	2,000.00	1,500.00



# FY 23 Cafeteria Budget for Presentation

Budget Year 2023

G/L Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2022 Adopted Budget	2023 City Mgr/ Supt Recommended	Difference
Fund 33 - School Cafeteria Fund								
<b>EXPENSE</b>								
Locations	<b>116 - East Salem Elementary</b>							
Function	<b>65 - Food Services</b>							
Sub-Function	<b>65 - Food Services</b>							
Level	<b>9 - District Wide</b>							
Program	<b>510 - School Food Services</b>							
33-116-65-65-9-510-73037	Contractual Services - Other	20,537.44	19,316.78	21,327.27	9,683.33	11,831.00	13,622.00	1,791.00
33-116-65-65-9-510-73178	Repair/Maint - POS Terminals	1,833.55	3,247.55	5,566.40	7,441.07	1,531.00	1,546.00	15.00
33-116-65-65-9-510-73180	Repair/Maint - Other Contracted	5,001.08	2,045.02	3,583.47	2,397.11	6,301.00	5,000.00	(1,301.00)
33-116-65-65-9-510-76110	Supplies - Operational	13,553.18	20,052.48	13,159.51	11,285.67	7,365.00	6,101.00	(1,264.00)
33-116-65-65-9-510-76120	Food Products	101,235.91	82,306.07	80,253.31	56,332.97	66,785.00	59,886.00	(6,899.00)
33-116-65-65-9-510-76550	Uniforms	782.60	1,269.28	667.69	554.08	711.00	785.00	74.00
33-116-65-65-9-510-78020	Furniture & Equipment >\$5,000	.00	.00	.00	14,790.00	.00	.00	.00
Program	<b>510 - School Food Services Totals</b>	<b>\$233,110.77</b>	<b>\$239,434.61</b>	<b>\$255,001.13</b>	<b>\$180,782.66</b>	<b>\$177,097.00</b>	<b>\$194,001.00</b>	<b>\$16,904.00</b>
Level	<b>9 - District Wide Totals</b>	<b>\$233,110.77</b>	<b>\$239,434.61</b>	<b>\$255,001.13</b>	<b>\$180,782.66</b>	<b>\$177,097.00</b>	<b>\$194,001.00</b>	<b>\$16,904.00</b>
Sub-Function	<b>65 - Food Services Totals</b>	<b>\$233,110.77</b>	<b>\$239,434.61</b>	<b>\$255,001.13</b>	<b>\$180,782.66</b>	<b>\$177,097.00</b>	<b>\$194,001.00</b>	<b>\$16,904.00</b>
Function	<b>65 - Food Services Totals</b>	<b>\$233,110.77</b>	<b>\$239,434.61</b>	<b>\$255,001.13</b>	<b>\$180,782.66</b>	<b>\$177,097.00</b>	<b>\$194,001.00</b>	<b>\$16,904.00</b>
Locations	<b>116 - East Salem Elementary Totals</b>	<b>\$233,110.77</b>	<b>\$239,434.61</b>	<b>\$255,001.13</b>	<b>\$180,782.66</b>	<b>\$177,097.00</b>	<b>\$194,001.00</b>	<b>\$16,904.00</b>
	<b>EXPENSE TOTALS</b>	<b>\$1,842,020.16</b>	<b>\$1,895,819.28</b>	<b>\$1,852,251.56</b>	<b>\$1,171,465.11</b>	<b>\$1,838,119.00</b>	<b>\$2,025,453.00</b>	<b>\$187,334.00</b>
Fund	<b>33 - School Cafeteria Fund Totals</b>							
	<b>REVENUE TOTALS</b>	<b>\$1,977,013.49</b>	<b>\$1,982,059.05</b>	<b>\$1,650,388.16</b>	<b>\$1,356,501.32</b>	<b>\$1,838,119.00</b>	<b>\$2,025,453.00</b>	<b>\$187,334.00</b>
	<b>EXPENSE TOTALS</b>	<b>\$1,842,020.16</b>	<b>\$1,895,819.28</b>	<b>\$1,852,251.56</b>	<b>\$1,171,465.11</b>	<b>\$1,838,119.00</b>	<b>\$2,025,453.00</b>	<b>\$187,334.00</b>
Fund	<b>33 - School Cafeteria Fund Totals</b>	<b>\$134,993.33</b>	<b>\$86,239.77</b>	<b>(\$201,863.40)</b>	<b>\$185,036.21</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
	Net Grand Totals							
	<b>REVENUE GRAND TOTALS</b>	<b>\$1,977,013.49</b>	<b>\$1,982,059.05</b>	<b>\$1,650,388.16</b>	<b>\$1,356,501.32</b>	<b>\$1,838,119.00</b>	<b>\$2,025,453.00</b>	<b>\$187,334.00</b>
	<b>EXPENSE GRAND TOTALS</b>	<b>\$1,842,020.16</b>	<b>\$1,895,819.28</b>	<b>\$1,852,251.56</b>	<b>\$1,171,465.11</b>	<b>\$1,838,119.00</b>	<b>\$2,025,453.00</b>	<b>\$187,334.00</b>
	Net Grand Totals	<b>\$134,993.33</b>	<b>\$86,239.77</b>	<b>(\$201,863.40)</b>	<b>\$185,036.21</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>