

Salem City Schools

510 S. College Avenue

Salem, Virginia 24153

2022 – 2023 Budget

www.salem.k12.va.us



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



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Organization of the Budget Document

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

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

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

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

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

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

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



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Executive Summary

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Salem City Schools
Principal Officials



Salem School Board

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

School Administration

Dr. Curtis N. Hicks, Superintendent

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

- Director of FinanceMs. Rosie Jordan, CPA
- Communications Director.....Mr. Mike Stevens

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



I am pleased to present to you the School Board's adopted Budget for 2022-2023. Difficult budget decisions were still necessary and made in accordance with the budget priorities that the Board established in November, however, there are identified needs and desired investments that were not included in the budget the Board adopted on March 22, 2022. The final school budget was adopted by City Council on May 23, 2022.

The Gross Domestic Product declined for two consecutive quarters in 2022, decreasing 1.6 percent in the first quarter and 0.9 percent in the second quarter. The decrease was led by a decrease in retail trade. Consumer prices were up 9.1 percent at June 2022 and was the largest 12 month increase since the 12 month period ending November 1981. Supply chain disruptions continue to be a major challenge struggling with supply-chain backlogs. The unemployment rate has fallen from 5.9% in June 2021 to 3.6% in June 2022. U. S. household wealth declined for the first time in two years, edging down to \$149.3 trillion in the first quarter of 2022 as a drop in the stock market outweighed further gains in home values. Stock markets have continued weakening over concern about a surge in inflation to 40 year highs and whether the Fed's aggressive response could stall the economy.

Virginia ended fiscal year 2022 with a \$1.94 billion surplus. Total revenue collections rose 16.3 percent over fiscal year 2021. Payroll withholding and sales tax collections, 69 percent of total revenues, and the best indicator of current economic activity in the Commonwealth, finished \$193.5 million or 1.0 percent ahead of the forecast. Payroll withholding grew by 9.5 percent, ahead of the 9.0 percent forecast. Sales tax collections increased 9.4 percent as compared to the annual forecast of 6.5 percent. Non-withholding income tax collections finished the year ahead of expectations, up 30.5 percent. This was mainly due to a 40.9 percent increase in final tax payments to the Department of Taxation. Virginia's unemployment rate for June was 2.8% and remains below the national rate. June showed the lowest rate during the year and July 2020 had the highest rate at 3.8%.

The total budget adopted by the Board on March 22 was \$55,261,211 which consists of \$47,585,435 for the General Fund, \$5,650,323 for the Grant Fund, and \$2,025,453 for the Cafeteria Fund. This proposed budget overall is \$4,955,975 or 9.9% higher than the adopted budget of \$50,305,236 for FY22.

The budget addresses continued funding for the Distinguished Scholar Program, the Advanced Placement Program and Governor's School Tuition, funding for a possible 3.0% increase in health insurance premiums, continuation of the Retirement: Extended Work Incentive Program (REWIP), continuing the Virginia Pre-School Initiative grant, and continued support of National Board Certification for teachers. In addition, sufficient funding is provided for utilities, insurance, fuel and maintenance based on recent cost trends. Salaries will increase by an average 5% for FY23.

Enrollment Outlook

The FY 23 budget is built using a conservative ADM estimate of 3,670, which is the same as the estimate used for FY22. This conservative estimate was used to ensure our expenses do not exceed our future revenue projections. The third-party enrollment forecasts predict a modest decrease in enrollment for the next few years due to lower birth rates. Enrollment will be closely monitored closely as this is the primary factor in State revenue.

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

Year	Budget	March 31 ADM	Difference
2022-23	3,670	TBD	TBD
2021-22	3,670	3,659	(11)
2020-21	3,800	3,694	(106)
2019-20	3,800	3,810	10
2018-19	3,790	3,836	46
2017-18	3,740	3,872	132
2016-17	3,710	3,775	65
2015-16	3,760	3,716	(44)

State Funding

FY23 is the first year of the biennial (two-year) budget which means education funding is re-benchmarked (re-calculated). Typically, this means increases in State revenue due to updated education cost data statewide and updated enrollment data.

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

Pension costs for the Virginia Retirement System remain an area to watch. In 2012, the General Assembly passed a pension reform that proposed to phase-in contribution rates for the teacher and state plans to the VRS board-certified rates. We are at 100% of the phase-in of VRS board-certified rates based upon the 2012 legislation. This year's rate is recommended to remain at 16.62%. The Virginia Retirement System achieved a 0.6% return, net of fees, on its investment portfolio for fiscal year 2022. The trust fund ended the year with approximately \$101.2 billion.

The Governor's proposed budget would have resulted in a net budget increase of \$4,223,751. The House passed budget would have increased our budget by \$1,678,865 and the Senate passed budget would have increased our budget by \$4,698,432. The School Board approved this budget without the General Assembly adopting a budget. Governor Youngkin will call a Special Session of the General Assembly to complete their work.

Local Revenue

Salem City provides significant support for our instructional program funding of approximately 44% of our operating budget each year. The transfer for FY23 is level funded at \$20,897,899 which shows City Council's commitment to the education of our youth. The City pays 100% of debt service for the school division. Subsequent to budget adoption, City Council agreed to appropriate an additional \$900,000 to the School Division. The budget will be amended after July 1.

Cost Increases planned for in the budget

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

- An average 5.0% salary increase for employees is included in the budget as presented at a cost of \$1.7 million.
- A 3.0% increase is factored in for health insurance amounting to \$110,705.
- Continued funding for the Distinguished Scholar Program (\$28,000), the Advanced Placement Program (\$79,250) and Governor's School Tuition (\$82,960).
- Continued support of National Board Certification for teachers.
- Continuation of the Retirement: Extended Work Incentive Program (REWIP).
- Continuation of the Virginia Pre-School Initiative (VPI) grant for the preschool classes at East Salem Elementary, G. W. Carver Elementary and a new class at South Salem Elementary.

Non-Resident Tuition

The non-resident tuition rates and associated pricing tiers increased for FY23 on the proposed fee schedule.

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

Health Insurance Costs

The final cost of health insurance cannot be known each year until the annual contract renewal. Salem's claims experience will impact the rate as well. A 3.0% increase in premiums is factored in this budget. The Health Clinic provided by the City is still a wonderful resource to the employees that utilize our health insurance, where no-copays or fees are required.

Grant Funding

Grants are always subject to being cut or eliminated, and we are always looking for way to secure new grants. Our Federal and State grants are projected to increase by 103.6% or \$2,874,652 in FY23. The majority of the increase is related to COVID-19 related Federal grants that have large amounts of carryover. Grant adjustments are done annually after the revised grant awards are received in the fall. The amounts in the current budget will be adjusted when the awards are received later in the year. We rely on grant funding to provide resources and staffing to our schools that would otherwise not be provided or would have to be provided by an increased local appropriation.

Capital Needs

At its October 2021 meeting, the School Board approved its annual update to the Six Year Capital Improvement Plan. Capital projects are funded separate from the regular operating budget. The Salem High School renovation is currently underway with an expected completion date in December of 2022.

Cafeteria Fund

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

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

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

FY23 will be the ninth year of cafeteria operations managed by a Food Service Management Company. Aramark was the recommended proposer with an agreement that is expected to provide a net increase in proceeds from cafeteria operations.

A la carte items and ice cream prices are adjusted as needed at the beginning of the school year based on cost to purchase. Adult breakfast and lunch prices will increase for 2022-2023.

Salem City Schools - Summary of Proposed Cafeteria Meal Prices


<u>Meal Prices:</u>	<u>FY18-19</u>	<u>FY19-20</u>	<u>FY20-21</u>	<u>FY21-22</u>	<u>FY22-23</u>
Elementary Breakfast	1.25	1.25	1.25	1.25	1.25
Elementary Lunch*	2.50	2.60	2.70	2.70	2.70
Middle/High Breakfast	1.25	1.25	1.25	1.25	1.25
Middle/High Lunch*	2.70	2.80	2.90	2.90	2.90
Reduced Breakfast (set by Fed. Gov't)	0.30	0.30	0.30	0.30	0.00
Reduced Lunch (set by Fed. Gov't)	0.40	0.40	0.40	0.40	0.00
Adult Breakfast	1.55	1.55	2.30	2.30	2.35
Adult Lunch	3.25	3.25	3.85	3.85	4.05
Milk	0.50	0.50	0.50	0.50	0.50

Conclusions and Future Trends Beyond FY23

The FY23 budget will continue to be challenging as in recent years with:

- Skyrocketing inflation
- Higher gas prices
- Unknown changes in State funding
- ADM fluctuations
- Uncertainty of federal grant funding
- Unknown local funding
- VRS rate changes
- Healthcare cost increases

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



Curtis N. Hicks, Ed. D.
Superintendent

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

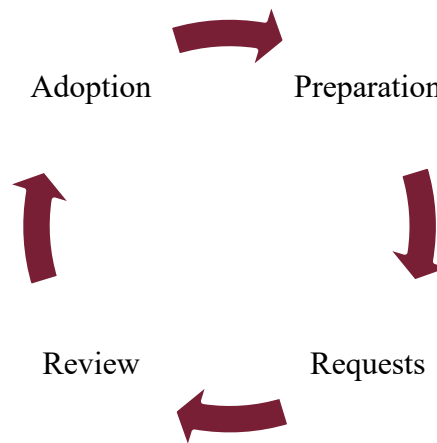
BUDGET CALENDAR

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

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

BUDGET PROCESS

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



FISCAL YEAR 2023 BUDGET APPROACH AND CHALLENGES

The process of developing a budget each year is extremely important for allocating resources to the successful operation of a world class educational program for approximately 3,670 students in 4 elementary schools, one middle school, one high school and an alternative education center. Following recent years of reduced state aid for public education, the School Board will see an increase in state and local funding.

Since school divisions in the Commonwealth of Virginia are fiscally dependent on the local government, the school budget was forwarded to the Salem City Council for their approval after it was approved by the School Board on March 22, 2022. State law requires that the School Board adopt a budget by April 1 of each year. If the City Council makes adjustments to the School Board’s request, the School Board is required to adjust its budget within the parameters of state law. The final school budget was adopted by City Council on May 23, 2022.

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

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

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

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

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

All state revenue budget line items were estimated using a conservative Average Daily Membership (ADM) of 3,670. ADM for FY22 was 3,659, which was a decrease of 11 over the budgeted ADM of 3,670. Third party enrollment forecasts predict a modest decrease in enrollment for next year due to lower birth rates. These and other factors (including ongoing kindergarten enrollment for SY 2022-23) result in a conservative enrollment assumption for budgeting purposes.

The FY22 budget reflects an increase in state revenue of \$1,896,273 that includes an increase in sales tax collections, special education funding, no loss funding, and an increase in foster care and at-risk funding. Local revenue from Salem City level funded at \$20,897,899. The budget for debt service is no longer shown due to an auditor's recommendation. If that were factored into the total, the total local appropriation would be \$2,592,482 higher, which reflects a decrease of \$67,288 accounting for amortization of current debt service.

Utility accounts have been reviewed and revised based on trend data.

Non-resident tuition is evaluated on a biennial basis. There are slight increases for FY23. Rates will be as follows:

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

Employees will see an average salary increase of 5% for FY23. Three and one-half additional teaching positions were added in the FY23 budget due to needed services. Also, an instructional assistant and one part time custodial aid were included in this budget.

Other expenditures highlights include:

- Continued funding for the Distinguished Scholar Program (\$28,000) and the Advanced Placement program (\$79,250) and Governor's School Tuition (\$82,960).
- Funding for a possible 3.0% increase in health insurance plan costs/premiums and participation changes in the plans offered (\$110,705).

- Continued support of National Board Certification for teachers.
- Continuation of the Retirement: Extended Work Incentive Program (REWIP).
- Continuation of the Virginia Pre-School Initiative (VPI) available state funding (based on the number of economically disadvantaged children) for annual/recurring funding on a per eligible-pupil basis for a preschool class at East Salem Elementary, G. W. Carver Elementary and a new class at South Salem Elementary School.

In addition to the operating budget for the school division, the School Board periodically reviews and updates the Capital Improvement Plan (CIP) which reflects school capital needs for a period of approximately six years. The CIP generally includes large construction projects; however, other capital needs may be addressed in the CIP. The CIP is updated as projects are completed or added. The School Board adopted the latest capital improvement plan on October 2021 which includes major capital projects planned for the next six years. Salem High School is currently under a multi-phase renovation.

STRATEGIC MANAGEMENT COMPONENTS

Vision Statement

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

Mission Statement

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

Love. Engage. Inspire.

Core Values

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

Educational Philosophy

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

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

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

Specifically, the Salem City School Board:

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

Comprehensive Plan Goals

Listed below are the Comprehensive Plan Goals.

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

The budget includes \$15,400 for supplemental pay and enrichment materials for curriculum development in Personalized Learning.

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

All schools in the division are fully accredited which is a strong indicator of student achievement. Students in Salem City Schools continually outperform state and national average scores on the SAT test annually. Our students also perform well on the Virginia Standards of Learning tests. \$2,000 is included in this budget for Early Reading Intervention/PALS, \$22,638 for MAP testing and \$9,495 for PSAT testing.

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

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

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

The budget includes an average 5.0% salary increase for all employees.

Career Education

Desired Outcomes

1. All students will participate in a variety of activities designed to provide an understanding of careers and career pathways.
2. All students in grades 8 – 12 will select and successfully pursue a Career Pathway Plan of Study to ensure that every student graduates with a diploma and a plan.
3. The division will promote, support and report enrollment in a variety of advanced career-centered learning opportunities.
4. The division will increase by 10% annually the number of students participating in Work-Based Learning Opportunities.
5. The division will provide families and students with information related to a variety of post-secondary education and training opportunities related to their area of interest and aptitude.
6. The division will integrate the 5C skills necessary for career success into the curriculum.

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

Technology

Desired Outcomes

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

The school division included \$517,744 in this budget to cover cost of software licensing fees.

COMPOSITE INDEX

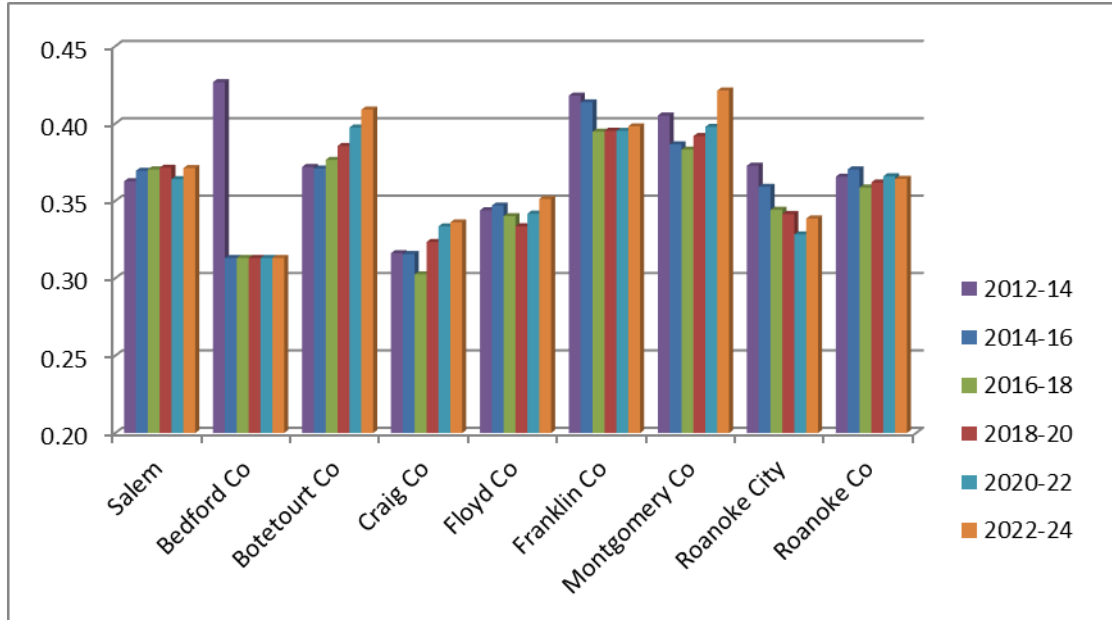
Salem City Schools receives revenue from local (city), state, and federal sources. State and City funds are our two largest sources of revenue.

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

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

The Composite Index of Local Ability to Pay determines a school division’s ability to pay education costs fundamental to the commonwealth’s Standards of Quality (SOQ). For FY23 and FY24, Salem’s local composite index is .3713. This means the state will fund 62.87 percent and Salem City is required to pay 37.13 percent of the minimum educational program set by the state Standards of Quality. It is calculated using three indicators of a locality’s ability-to-pay: true value of real property (weighted 50%), adjusted gross income (weighted 40%), and taxable retail sales (weighted 10%). Each locality’s index is adjusted to maintain an overall statewide local share of 45 percent and an overall state share of 55 percent. The index is recalculated every two years. As a locality’s index declines, the state’s share of its funding

increases and the amount the locality should be able to pay decreases. The chart below compares the composite index among the surrounding school divisions.



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

Source: Budget Office, Virginia Department of Education

BALANCED BUDGET

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

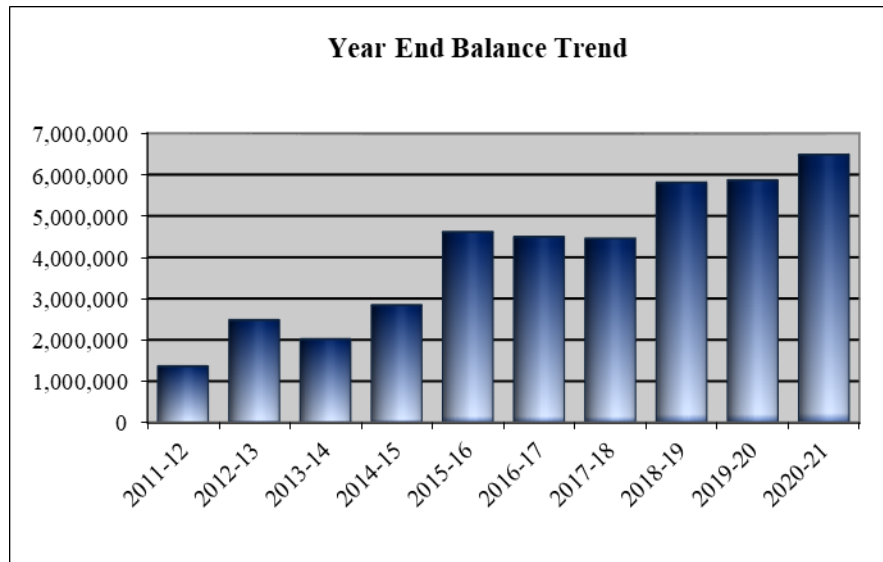
SCHOOL BOARD POLICY

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

determined by the City’s annual audit, shall be placed in a general reserve account for non-recurring expenditures of the school division as determined by the School Board with the consent of City Council.”

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

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



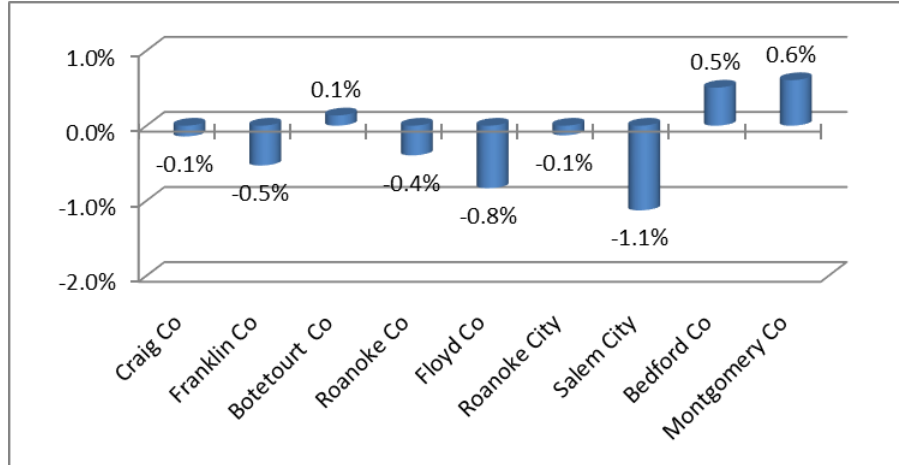
The year-end balance for FY12 was significantly lower than previous years due to the start of the South Salem construction project. The FY16 – FY21 year-end balances show an increase due to fuel cost being down, a warmer than expected winter, staff turnover, less people in the health insurance plan and planning for the renovation at Salem High School.



POPULATION GROWTH

For the period of 2020 – 2021, Salem City’s population shows a decrease of 1.1%. The chart below shows the population increase or decrease comparison for surrounding Salem City localities.

**Roanoke Metropolitan Area Population Growth Comparison
For the Period 2020 to 2021**

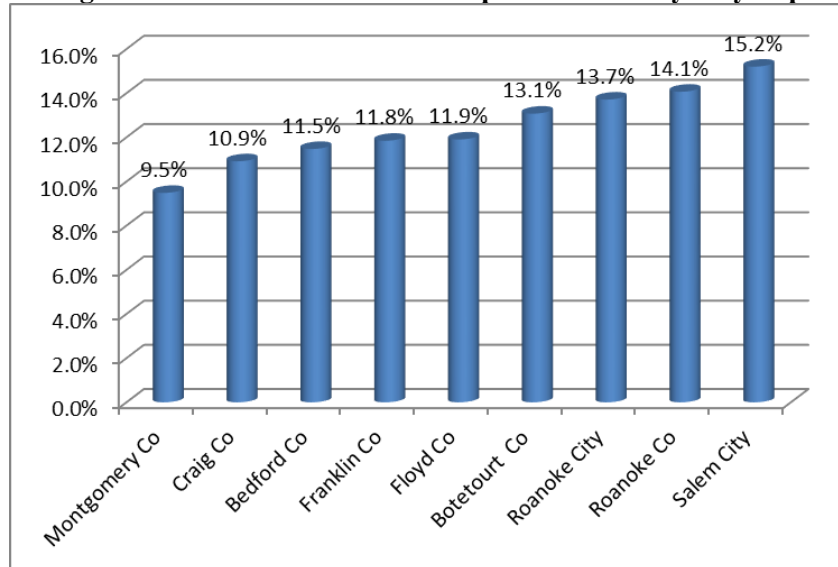


Source: University of Virginia, Weldon Cooper Center for Public Service.

SCHOOL ENROLLMENT AS COMPARED TO POPULATION

Salem City has the highest percentage of student enrollment in relation to total population in localities across the region. The results of this report show Salem City’s student enrollment at 15.2 % of the total City population.

Percentage of School Enrollment as Compared to County/City Population

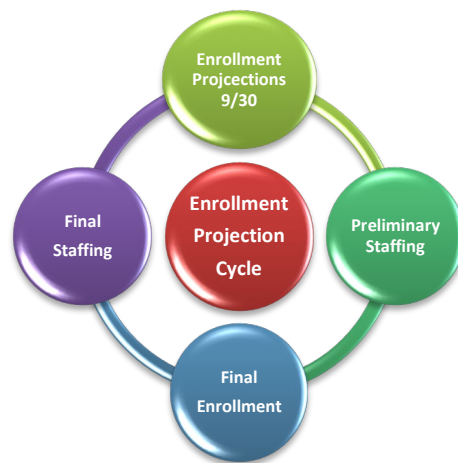


Source: University of Virginia, Weldon Cooper Center for Public Service and Table 15 of the Superintendent’s Annual Report for Virginia.

STUDENT ENROLLMENT

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

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

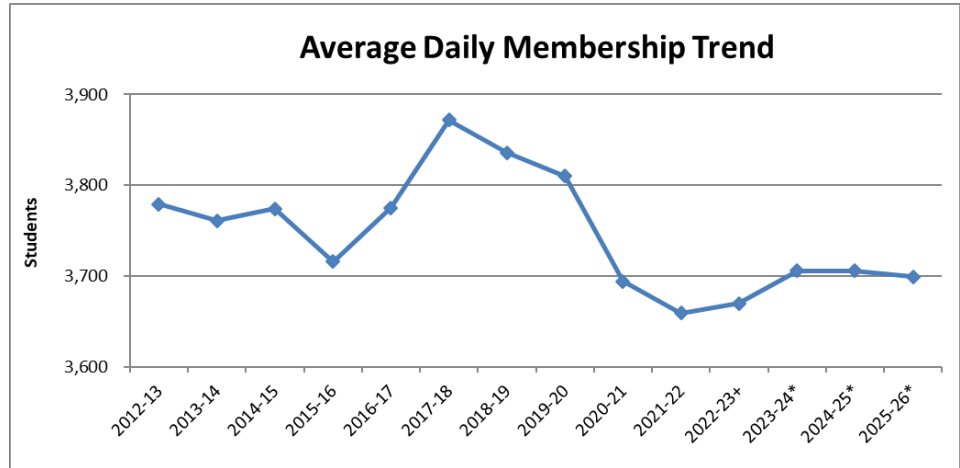


For purposes of the FY23 budget, the School Board started with the March 31, 2021 ADM of 3,694 and factored in the limited population growth in the Roanoke Valley. The school division obtained a third-party enrollment forecast which predicts a modest decrease in enrollment over the next year due to slower birth rates. The official March 31, 2022 ADM was 3,659, 11 students below budget. This and other factors, including the ongoing kindergarten enrollment for SY 2022-2023 at the time the budget was being prepared result in a similar enrollment assumption for budgeting purposes. The FY23 budget was built with an ADM of 3,670.



The following chart reflects the trend in student enrollment for school years 2014-2023 and a forecast to year 2026.

Year	Students
2013-14	3,761
2014-15	3,774
2015-16	3,716
2016-17	3,775
2017-18	3,872
2018-19	3,836
2019-20	3,810
2020-21	3,694
2021-22	3,659
2022-23	3,670
2023-24	3,706
2024-25	3,706
2025-26	3,699



+ Budgeted enrollment * Projected enrollment

CLASS SIZE

Elementary student membership was about the same as last year with student membership of 1,610. The kindergarten class size was down approximately 20 students. G W Carver is now the largest elementary school with 433 students, followed by West Salem with 411, East Salem with 382 and South Salem with 383.

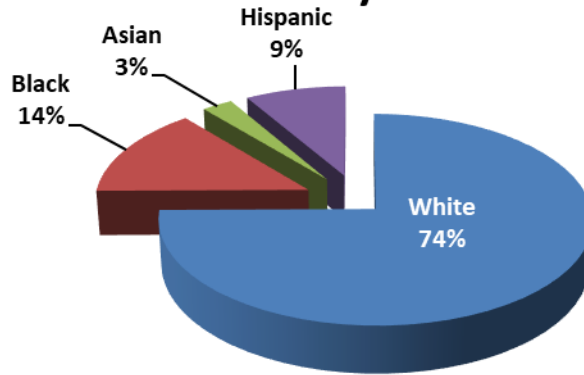
The average class size at Andrew Lewis Middle School in core academic classes, including beginning languages is 20.98, down 0.62 students from last year. There is an average of 20.6 students in Math courses and 20.1 in English courses. Core class enrollments including beginning languages range from 5 to 27 students. The class with five is a pull-out English class for students with disabilities. There are only seven classes with fewer than ten students (1 English, 3 pull-out English, 2 pull out math and 1 physical science) and there are 11 core academic classes with more than 25 students (14 fewer than last year). Of these classes, three are world language classes. There are no core academic classes with more than 28 students.

The average class size in core academic classes, including world language classes at Salem High School decreased 1.2 students this year to 20.5 students per class (21.7 in FY21), with a range of 4 to 30 students. The classes with four students and two classes with five students were all upper level IB classes (IB Physics, IB Math Applications and IB Spanish 2). There were nine core academic classes with fewer than 10 students, two were IB science classes, one was an IB Spanish 2 class and an IB German class, one was an IB German 2 class, one was an IB Math Applications SL course, one was an English class for EL students and 2 are Algebra Functions and Data Analysis classes. There were an average of 20.4 students in English classes and 18.1 in Math classes. There are 41 core academic classes with more than 25 students. There were three core academic classes with 30 or more students (2 Earth Science classes and one Modern World History class). There were four band classes with more than 30 students. There were 17 additional classes with fewer than ten students, six upper level IB courses and eleven elective classes.

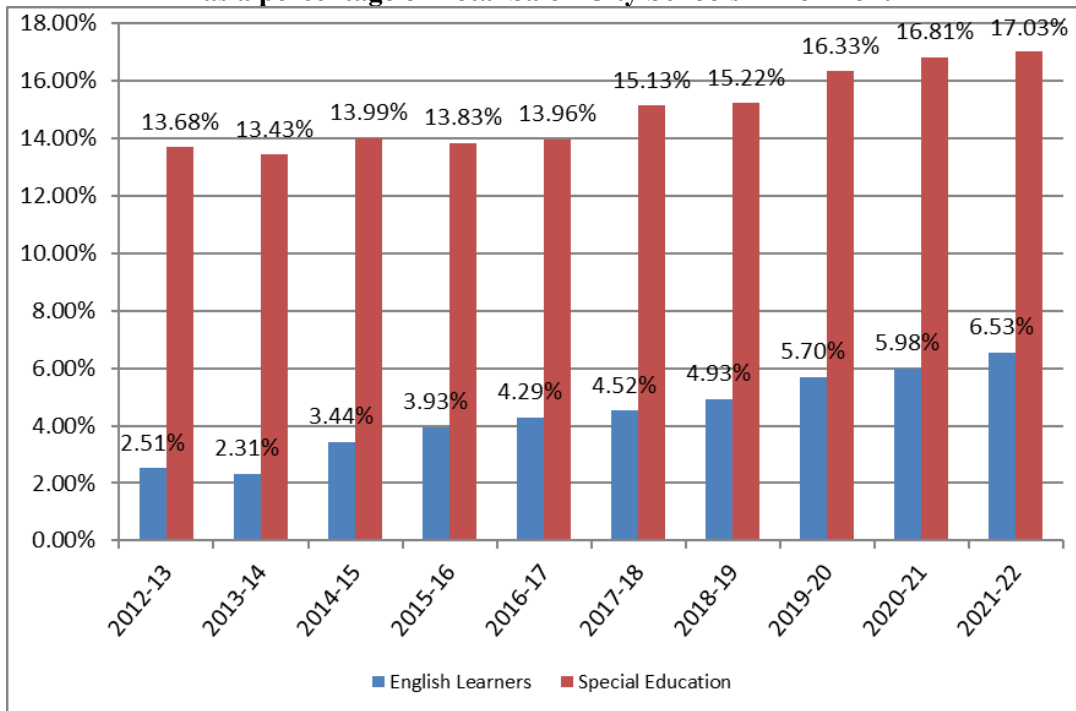
STUDENT DEMOGRAPHICS

Salem City Schools is the 66th largest of 132 school divisions in Virginia. Student demographics are anticipated to remain fairly constant. Special education amounts to approximately 17% of the total student enrollment. The number of students who are supported by the English Learners (EL) has increased since FY11 and represents approximately 6.53% of the total student population. The number of students eligible for free and reduced breakfast and lunch is approximately 45% division wide. The ethnic composition of Salem City Schools’ student enrollment as of September 30, 2021 is shown in the chart below.

Student Ethnicity Distribution



Special Education and English Learners as a percentage of Total SalemCity Schools Enrollment



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

FISCALLY DEPENDENT SCHOOL DIVISION

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

DIVISION ACCOMPLISHMENTS

The school division continues to be a leader with 100% of our schools meeting or exceeding state accreditation benchmarks. All of our schools also met the state requirements for full state accreditation based on their 2021-2022 SOL performance. Additionally, our students consistently exceed the state average on both Standards of Learning (SOL) and Scholastic Achievement Tests (SAT). Salem City Schools also prides itself on having an on-time graduation rate of 96.3% (the highest rate in the Roanoke Metropolitan area) and a dropout rate of 1.9% in FY21 (the latest data available).

Several teachers and staff members in Salem received high honors during the 2021-22 school year.



Jamie Garst was named the 2022 Outstanding Middle School Principal of Virginia by the Virginia Association of Secondary School Principals (VASSP). Mr. Garst has served as principal at Andrew Lewis Middle Schools since 2017. Prior to becoming principal, he served as assistant principal at Andrew Lewis for four years. VASSP recognizes exemplary performance among middle and high school principals from the Commonwealth's 132 school divisions. School principals are nominated and chosen by their peers. Nominations are based upon exemplary performance and outstanding leadership.

Derek Wray, an automotive and diesel technology teacher at Salem High School was named one of just three Grand Prize Winners of the 2021 "Harbor Freight Tools for Schools" Prize for Teaching Excellence. Mr. Wray won \$70,000 for his schools program, along with \$30,000 for himself. The Harbor Freight Tools for Schools Prize for Teaching Excellence was launched in 2017 by Eric Smidt, the founder of national tool retailer Harbor Freight Tools, to recognize outstanding instruction in the skilled trades in U. S. public high schools.



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

DIVISION-WIDE FINANCIAL REPORTING AWARDS

The school division was awarded the Association of School Business Officials International (ASBO) Meritorious Budget Award for the 2021-2022 budget. This was the sixth consecutive year the division's budget document won this award. The ASBO award recognizes the budget to be proficient as a policy document, financial plan, operations guide, and communication device. The school division also received ASBO's Certificate of Excellence in Financial Reporting for the divisions' Annual Comprehensive Financial Report for the year ended June 30, 2021. The Certificate of Excellence demonstrates the divisions' commitment to financial transparency. This was the fifth consecutive year the division has received this prestigious award.

STUDENT ACHIEVEMENT

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

Scholastic Aptitude Test (SAT)

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

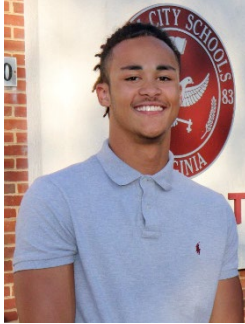
Standards of Learning Tests (SOL)

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

Academic and Extracurricular areas

- Salem High School had one International Baccalaureate (IB) diploma candidates in the Class of 2022.
- 53 Distinguished Scholars in the Class of 2022.
- 255 high school students took at least one IB course (521 total IB enrollments) in SY 2022.
- 147 students took at least one dual enrollment course in SY 2022.
- 304 students were enrolled in Advanced Placement (AP) courses in SY 2022.

Accomplishments in SY 2022:



Salem High School Sophomore Peyton Lewis was honored as a State Champion during the indoor track season. Peyton (pictured) was also named a high school All-American and was the only 10th grader to compete in the Championship Division at the prestigious Nike Indoor Nationals. He also was Class 4 State Champion in the 100m dash and State Runner-up in the 200m dash.

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

Four Salem High School students placed in the Governor’s School Project Forum (Science Fair) in the area of Science and Technology.

The Salem High School Literary Art magazine *Delphi*, received its fourth Silver Crown Award from Columbia Scholastic Press Association. *Delphi* 2021 was one of five literary magazines in Virginia to receive a Crown Award. It was also one of only forty-nine Crown recipients in the nation.

Graduation Statistics for the Class of 2022

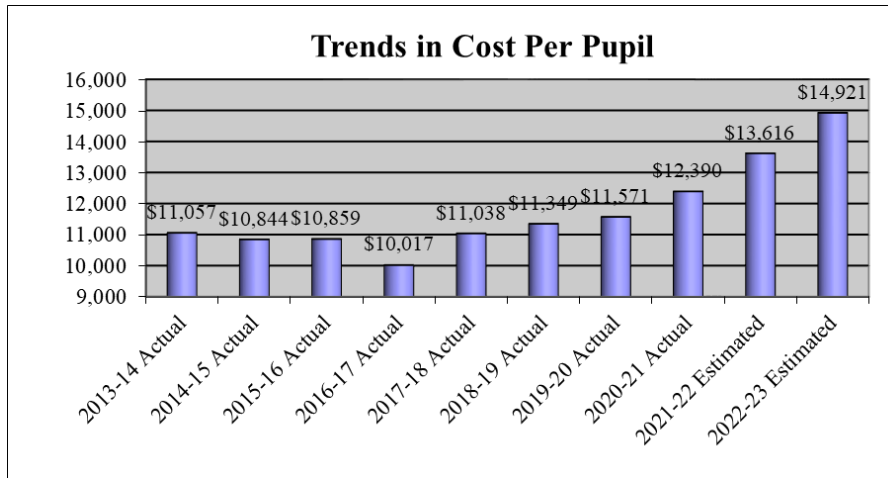
The chart below provides a variety of information regarding the Class of 2022 high school graduates:

School	Graduates	% College Bound	On-Time Graduation Rate
Salem High	286	78	96.26%



COST PER PUPIL

The Virginia Department of Education defines “Operations” to include regular day school, summer school, adult education, and other education, but does not include pre-kindergarten, non-regular day school programs, non-local education programs, debt service, or capital outlay additions. Figures below for FY14 – FY21 were taken from Table 15 of the Superintendent’s Annual Report for Virginia for the respective years. The FY22 cost per pupil is an estimate based on the adopted FY22 budget. The FY23 cost per pupil is an estimate based on data included in this budget book. The figures below include General Fund, Grant Fund and Cafeteria Fund.



ACADEMIC EFFICIENCY OF DOLLARS SPENT

Below is a ranked comparison of per pupil expenditures for school divisions in the Roanoke region as compared to graduation rates. All data presented is for fiscal year 2021 (latest year comparable data is available). As illustrated by the charts, Salem City Schools was ranked 6th in per pupil spending and 1st in on-time graduation rates. All Salem City Schools are fully accredited.

Locality	Per Pupil Expenditure (a)	Rank	Locality	Graduation Rate (b)	Rank
Roanoke City	\$ 14,210	1	Salem City	96.3	1
Montgomery County	13,347	2	Botetourt County	95.7	2
Franklin County	13,254	3	Roanoke County	95.3	3
Botetourt County	13,194	4	Montgomery County	95.1	4
Roanoke County	12,475	5	Franklin County	92.9	5
Salem City	12,390	6	Roanoke City	89.3	6

a Source: Superintendent's Annual Report for Virginia, Fiscal Year 2021, Table 15.
 b State-Level Cohort Report, Class of 2021.

ALLOCATION OF PERSONNEL RESOURCES

The information below is a summary by position of personnel resource changes included in the FY23 budget as compared to FY22. The total number of full time equivalent positions for FY23 is 554.7.

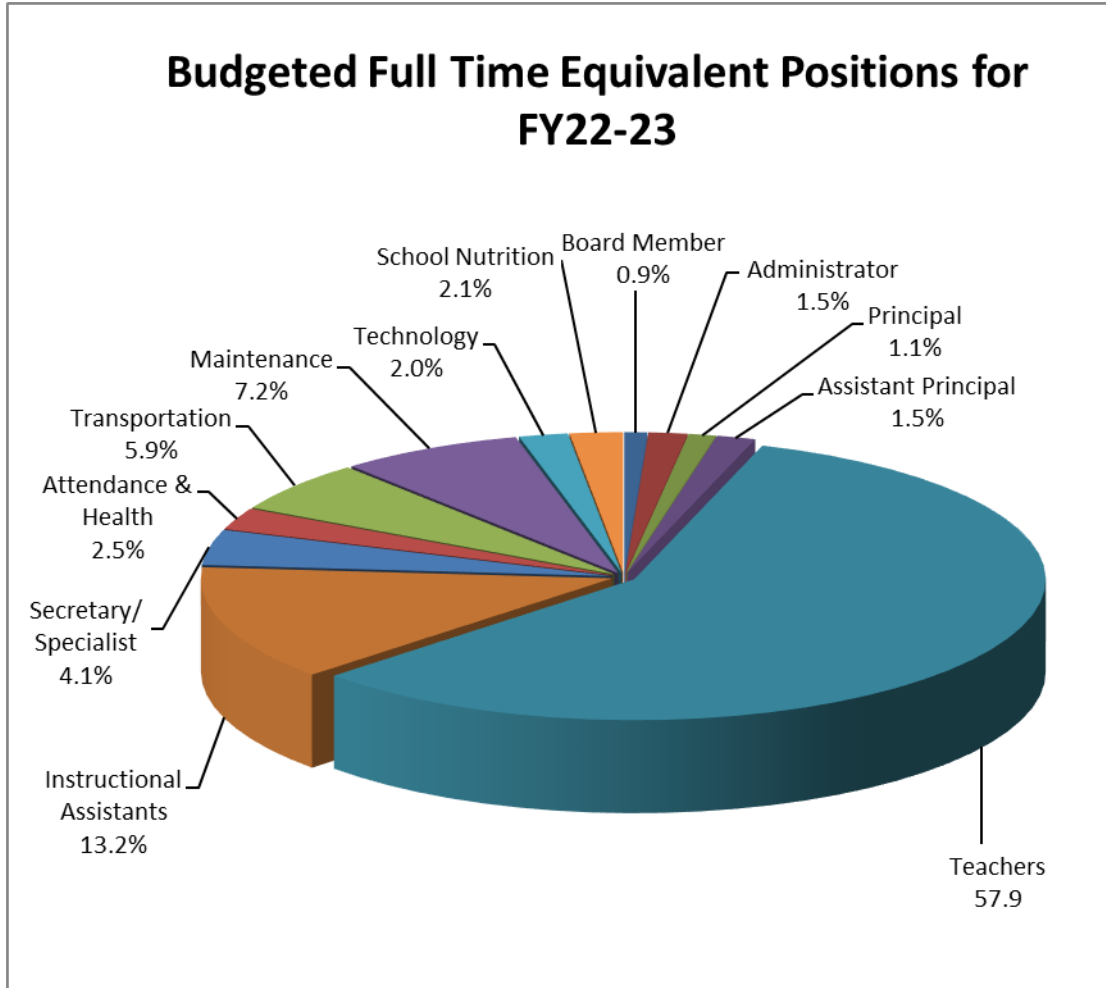
Two one-half teaching positions were added for FY23 due to needed services. One and a half teachers at Salem High School, one VPI teacher at South Salem Elementary, an instructional assistant at South Salem for the VPI program, and one part-time custodial aide at Salem High School

	FY22	FY23	Difference
Board Member	5.0	5.0	-
Administrator	8.5	8.5	-
Principal	6.0	6.0	-
Assistant Principal	8.5	8.5	-
Teacher	318.8	321.3	2.5
Instructional Assistant	72.6	73.6	1.0
Secretary/Specialist	22.6	22.6	-
Attendance and Health	14.0	14.0	-
Transportation	32.8	32.8	-
Maintenance	39.6	40.1	0.5
Technology	10.7	10.7	-
School Nutrition	11.6	11.6	-
Total	550.7	554.7	4.0

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

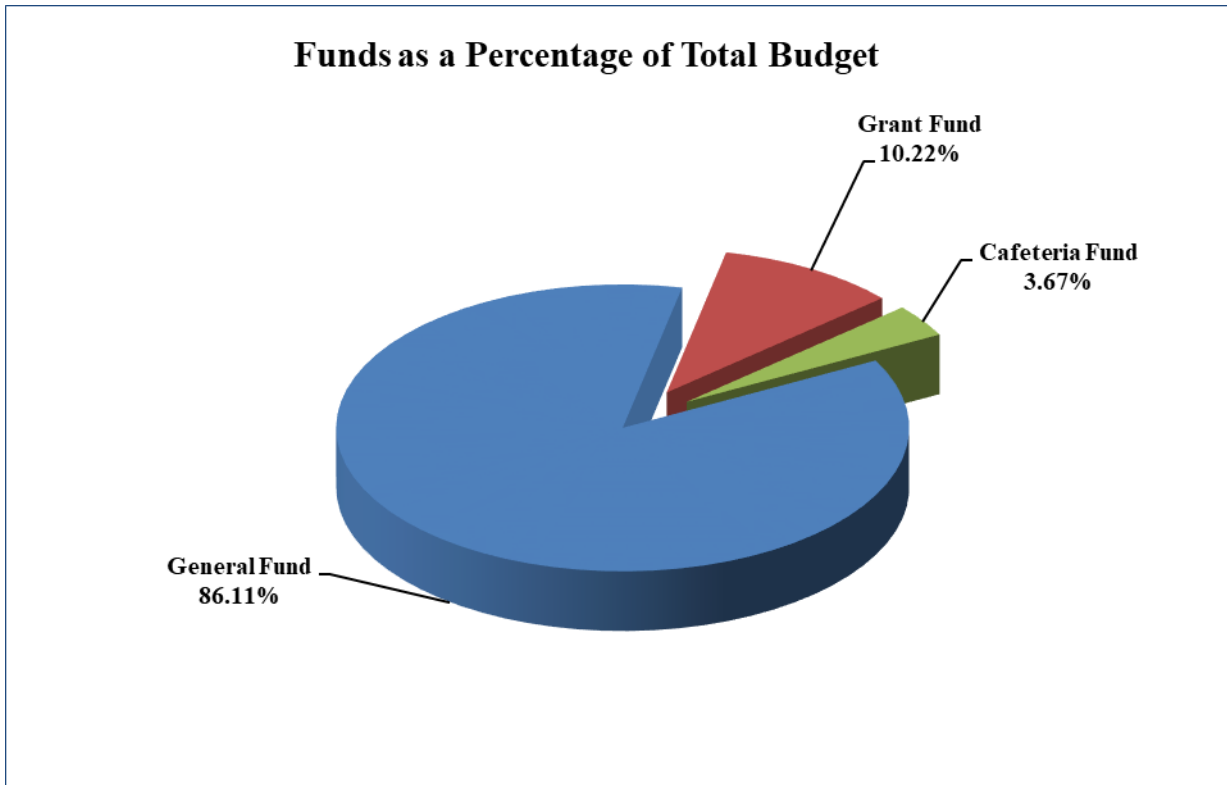


Personnel resources are allocated as follows:



SUMMARY OF FUNDS

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



The schedule below presents a summary comparison of the funds included in this budget. The FY23 approved General Fund budget reflects an increase of \$1,893,989, or 4.1% over the FY22 budget. The Grant Fund reflects an expected increase in funds for education of \$2,874,652 or 103.6%. The Cafeteria Fund reflects an increase of \$187,334, or 10.2%.

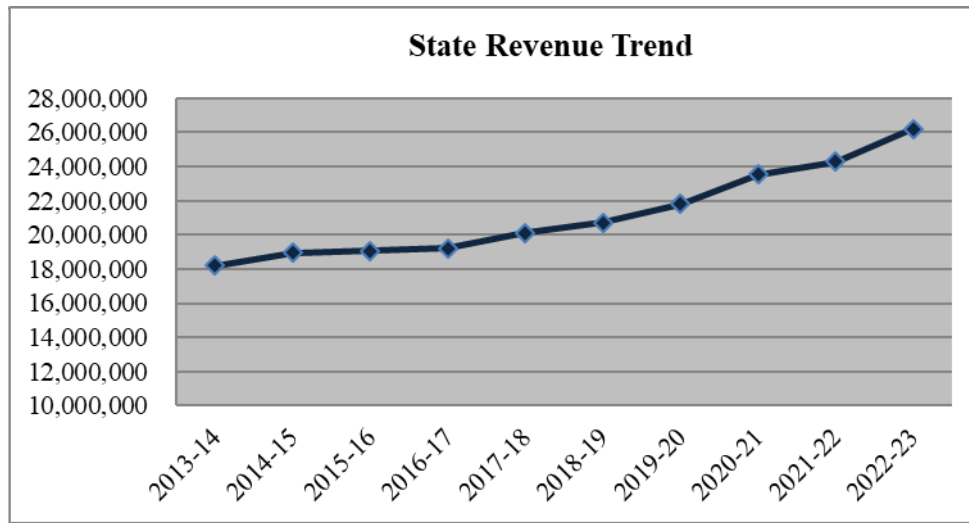
Fund	Budget 2021-22	Budget 2022-23	Increase (Decrease)	Percent Change
General Fund	\$ 45,691,446	\$ 47,585,435	\$ 1,893,989	4.1%
Grant Fund	2,775,671	5,650,323	2,874,652	103.6%
Cafeteria Fund	1,838,119	2,025,453	187,334	10.2%
Total Funds	\$ 50,305,236	\$ 55,261,211	\$ 4,955,975	9.9%

The FY23 School Budget reflects an overall increase of 9.9% over the prior year with the Grant Fund representing the largest share of that increase. Further discussion of these budget variances by fund follows this section.

SCHOOL BOARD APPROVED FY23 GENERAL FUND BUDGET

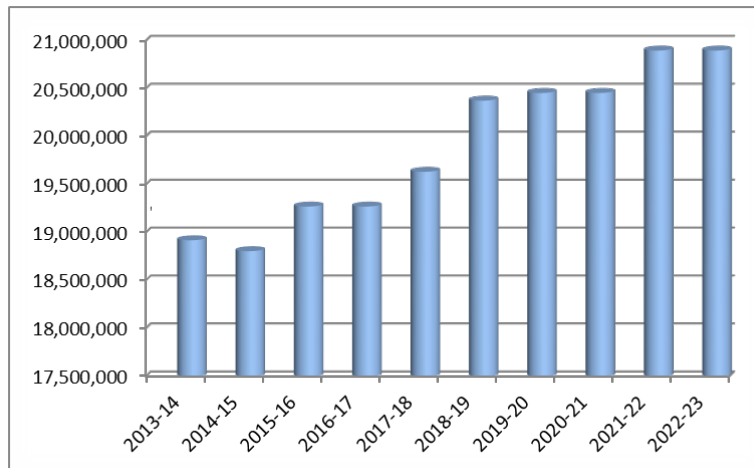
General Fund Revenue Highlights

The revenue projections for FY23 in the General Fund reflect several significant assumptions. State revenue was projected using the Governor’s proposed budget provided in December 2021. The General Assembly adjourned without adopting a budget. Because of this, the budget was built on uncertain revenue projections and will be updated as more information from the State is derived. Governor Youngkin will call the General Assembly back for a Special Session to complete its work. The projected increase in state revenue for Salem City Schools is \$1,896,273 or 7.8%. The graph below is a historical trend analysis of state revenues.



The allocation of City funding for schools is approximately 43.92% of the operating budget and is level funded for FY23. The bar graph below illustrates the city funding over the past ten years.

City Funding Trend



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

	Budget 2021-22	Budget 2022-23	Increase (Decrease)
State Sales Tax	\$ 4,230,680	\$ 4,693,267	\$ 462,587
State Revenue	20,053,472	21,488,383	1,434,911
Transfer from City	20,897,899	20,897,899	-
Other Revenue	509,395	505,886	(3,509)
Total Revenues	\$ 45,691,446	\$ 47,585,435	\$ 1,893,989

General Fund Expenditure Highlights

The following priority increases were funded in the FY23 General Fund budget:

Compensation and Benefits

- \$1,700,000 was included in the budget to fund an average 5.0% salary increase. There was an addition of 2.5 teaching positions (FTE's) due to needed services and the addition of one instructional assistant and a part-time custodial aide.
- A 3.0% increase in health insurance premiums is factored in this budget (\$110,705).
- Continued support for National Board Certification for teachers.
- Continuation of the Retirement: Extended Work Incentive Program (REWIP).

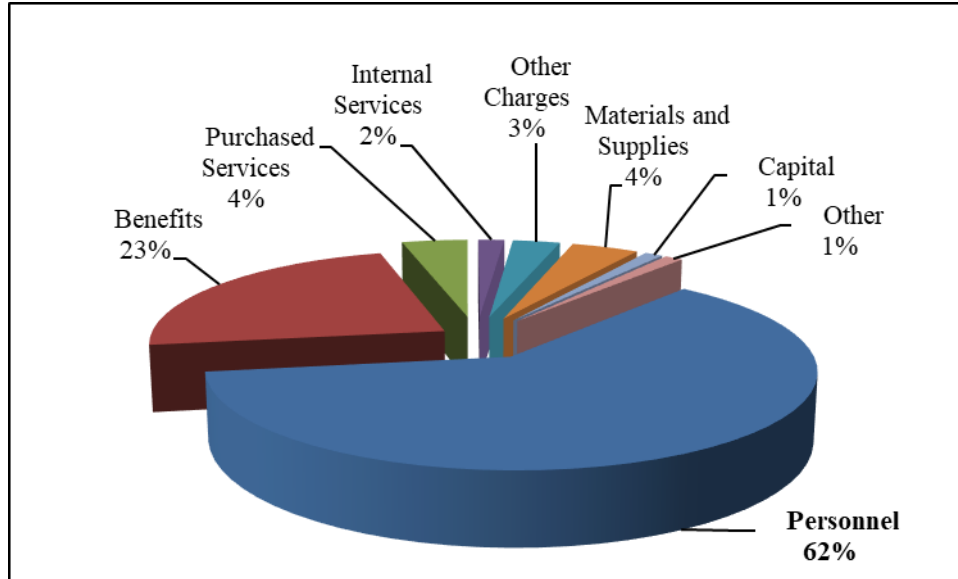
Non-Salary Operations

- Continued funding for the Distinguished Scholar Program (\$28,000) and the Advanced Placement program (\$79,250) and Governor's School Tuition (\$82,960).

Budgeted expenditures in the General Fund by object are:

	Budget FY22	Budget FY23	Increase (Decrease)
Personnel	\$ 26,510,302	\$ 29,268,115	\$ 2,757,813
Benefits	10,246,241	11,019,516	773,275
Purchased Services	1,676,775	1,975,879	299,104
Internal Services	782,825	787,426	4,601
Other Charges	1,375,979	1,424,541	48,562
Materials and Supplies	1,741,487	2,022,857	281,370
Capital	536,900	536,900	-
Transfers	2,820,937	550,201	(2,270,736)
	\$ 45,691,446	\$ 47,585,435	\$ 1,893,989

Budgeted Expenditures as a Percentage of Total Budget



General Fund	Budget FY22	Budget FY23	Increase (Decrease)	Forecast FY24	Forecast FY25	Forecast FY26
Revenues:						
State	\$ 24,284,152	\$ 26,181,650	\$ 1,897,498	\$ 27,069,450	\$ 27,806,414	\$ 28,565,486
Local	20,897,899	20,897,899	-	20,897,899	20,897,899	20,897,899
Other	509,395	505,886	(3,509)	507,111	507,111	507,111
Total Revenues	45,691,446	47,585,435	1,893,989	48,474,460	49,211,424	49,970,496
Expenditures:						
Personnel	26,510,302	29,268,115	2,757,813	30,146,158	30,750,543	31,373,059
Benefits	10,246,241	11,019,516	773,275	11,350,101	11,590,605	11,838,323
Purchased Services	1,676,775	1,975,879	299,104	2,039,431	2,039,431	2,039,431
Internal Services	782,825	787,426	4,601	811,049	811,049	811,049
Other Charges	1,375,979	1,424,541	48,562	1,487,277	1,487,277	1,487,277
Materials	1,741,487	2,022,857	281,370	2,103,543	1,995,619	1,884,456
Capital	536,900	536,900	-	536,900	536,900	536,900
Transfers	2,820,937	550,201	(2,270,736)	-	-	-
Total Expenditures	45,691,446	47,585,435	1,893,989	48,474,460	49,211,424	49,970,496
Revenues over (under) Expenditures	-	-	-	-	-	-
Beginning Fund Balance	6,481,099	6,481,099	-	6,481,099	6,481,099	6,481,099
Ending Fund Balance	\$ 6,481,099	\$ 6,481,099	-	\$ 6,481,099	\$ 6,481,099	\$ 6,481,099

OTHER SCHOOL BOARD APPROVED FY23 FUND BUDGETS

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

Grant Fund

The Grants Fund accounts for grants which provide critical support for the instructional program. The budget includes current grant sources that are expected to be awarded for the next fiscal year. Grants received during the fiscal year are appropriated by the School Board as awarded during the fiscal year. A detailed breakdown across sources of grant funds for FY23 is shown under the grant fund tab in this publication.

Grant Fund	Budget FY22	Budget FY23	Increase (Decrease)	Forecast FY24	Forecast FY25	Forecast FY26
Revenues:						
Federal	\$ 2,158,530	\$ 5,197,524	\$ 3,038,994	\$ 3,748,933	\$ 2,199,622	\$ 1,988,614
State	617,141	452,799	(164,342)	428,403	430,545	439,156
Total Revenues	2,775,671	5,650,323	2,874,652	4,177,336	2,630,167	2,427,770
Expenditures:						
Personnel	1,431,545	3,323,192	1,891,647	2,023,192	1,499,348	1,334,644
Benefits	430,988	971,528	540,540	607,528	425,907	381,166
Purchased Services	251,617	729,746	478,129	783,395	233,727	225,964
Other Charges	45,972	18,602	(27,370)	38,695	15,893	16,052
Materials	585,549	434,430	(151,119)	550,837	465,293	469,946
Capital	30,000	172,825	142,825	173,689	-	-
Total Expenditures	2,775,671	5,650,323	2,874,652	4,177,336	2,640,167	2,427,770
Revenues over (under)						
Expenditures	-	-	-	-	-	-
Beginning Fund Balance	-	-	-	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Cafeteria Fund

The Cafeteria Fund accounts for cafeteria operations within the school division, including the procurement, preparation and serving of student breakfasts and lunches. The Cafeteria budget was privatized (Aramark) in July 2014 and does not receive any contributions from the City of Salem. Approximately 56% of the revenue is derived from funding for free and reduced lunches. The second largest revenue source, 41%, is funding from the sale of student and adult lunches. As compared to FY22, the School Nutrition budget is increasing by 10%. The increase of \$187,334 is due in part to an anticipated increase in participation as well as an increase in reimbursable meals that coincides with our required increase in lunch prices. The Healthy Hunger Free Kids Act of 2010 requires that school lunch prices be evaluated annually until the price charged for a full pay student reaches the difference in what the federal

lunch program reimburses for a free lunch and what they reimburse for a full pay lunch. Adult meal prices will increase for FY23. The charts below provide additional information on the Cafeteria Fund.

Cafeteria Fund	Budget FY22	Budget FY23	Increase (Decrease)	Forecast FY24	Forecast FY25	Forecast FY26
Revenues:						
Cafeteria Sales	\$ 857,957	\$ 834,554	\$ (23,403)	\$ 830,381	\$ 826,229	\$ 822,098
Federal	922,587	1,131,902	209,315	1,143,221	1,154,653	1,166,200
State	47,688	47,110	(578)	47,110	47,110	47,110
Other	9,887	11,887	2,000	11,887	11,887	11,887
Total Revenues	1,838,119	2,025,453	187,334	2,032,599	2,039,880	2,047,295
Expenditures						
Salaries	652,694	848,834	196,140	850,734	853,734	855,734
Benefits	249,011	303,337	54,326	303,836	304,117	305,532
Purchased services	196,364	205,042	8,678	194,790	194,790	194,790
Food products	657,534	599,963	(57,571)	614,962	618,962	622,962
Materials and supplies	82,516	68,277	(14,239)	68,277	68,277	68,277
Total Expenditures	1,838,119	2,025,453	187,334	2,032,599	2,039,880	2,047,295
Revenues over (under)						
Expenditures	-	-	-	-	-	-
Beginning Fund Balance	521,279	521,279	-	521,279	521,279	521,279
Ending Fund Balance	\$ 521,279	\$ 521,279	\$ -	\$ 521,279	\$ 521,279	\$ 521,279

ADDITIONAL INFORMATION

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





ASSOCIATION OF
SCHOOL BUSINESS OFFICIALS
INTERNATIONAL

This Meritorious Budget Award is presented to

CITY OF SALEM SCHOOL BOARD

for excellence in the preparation and issuance of its budget
for the Fiscal Year 2021–2022.

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



A handwritten signature in black ink, reading 'W. Edward Chabal'. The signature is written in a cursive style and is positioned above a horizontal line.

W. Edward Chabal
President

A handwritten signature in black ink, reading 'David J. Lewis'. The signature is written in a cursive style and is positioned above a horizontal line.

David J. Lewis
Executive Director



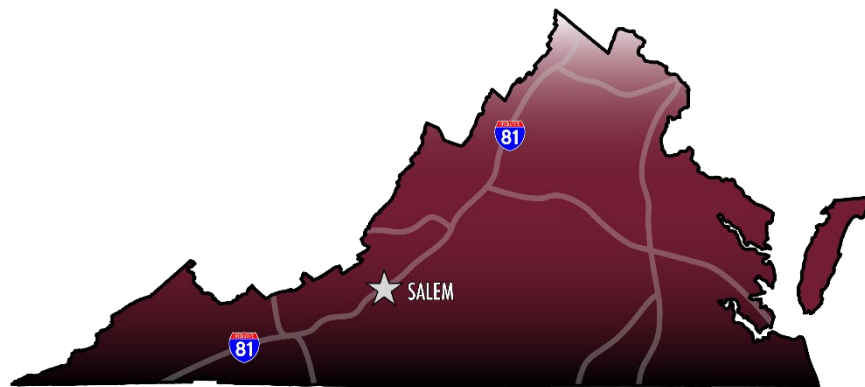
Organizational

Back of Tab

Geographic Area and Location

Salem City Schools (School Division) is the 66th largest of 132 school divisions in the Commonwealth of Virginia. The City of Salem is located at the southern end of the Shenandoah Valley, approximately 190 miles west of Richmond and 250 miles southwest of Washington, DC. Its position in the southeastern United States gives the City ready access, within a 500 mile radius, to nearly two-thirds of the total population of the United States. In addition, the City lies at the region's crossroads of major rail and highways systems, and passenger/freight service through the Roanoke-Blacksburg Regional Airport making it a part of the principal trade, industrial, transportation, medical and cultural center of western Virginia. Salem has approximately 25,060 citizens.

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



Organizational and Management Structure

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

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

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

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

education center. The schools are supported by the central office that provide a broad range of services including instructional curriculum development and support, student support, special education services, staff development, reporting and evaluation, pupil transportation, facilities, human resources, finance, technology and school nutrition services. There are 3,670 students budgeted in FY23 to attend Salem City Schools.

The Salem City School Board



Mr. David H. Preston
Chair



Dr. Nancy A. Bradley
Vice Chair



Ms. Artice M. Ledbetter



Ms. Teresa Sizemore-
Hernandez

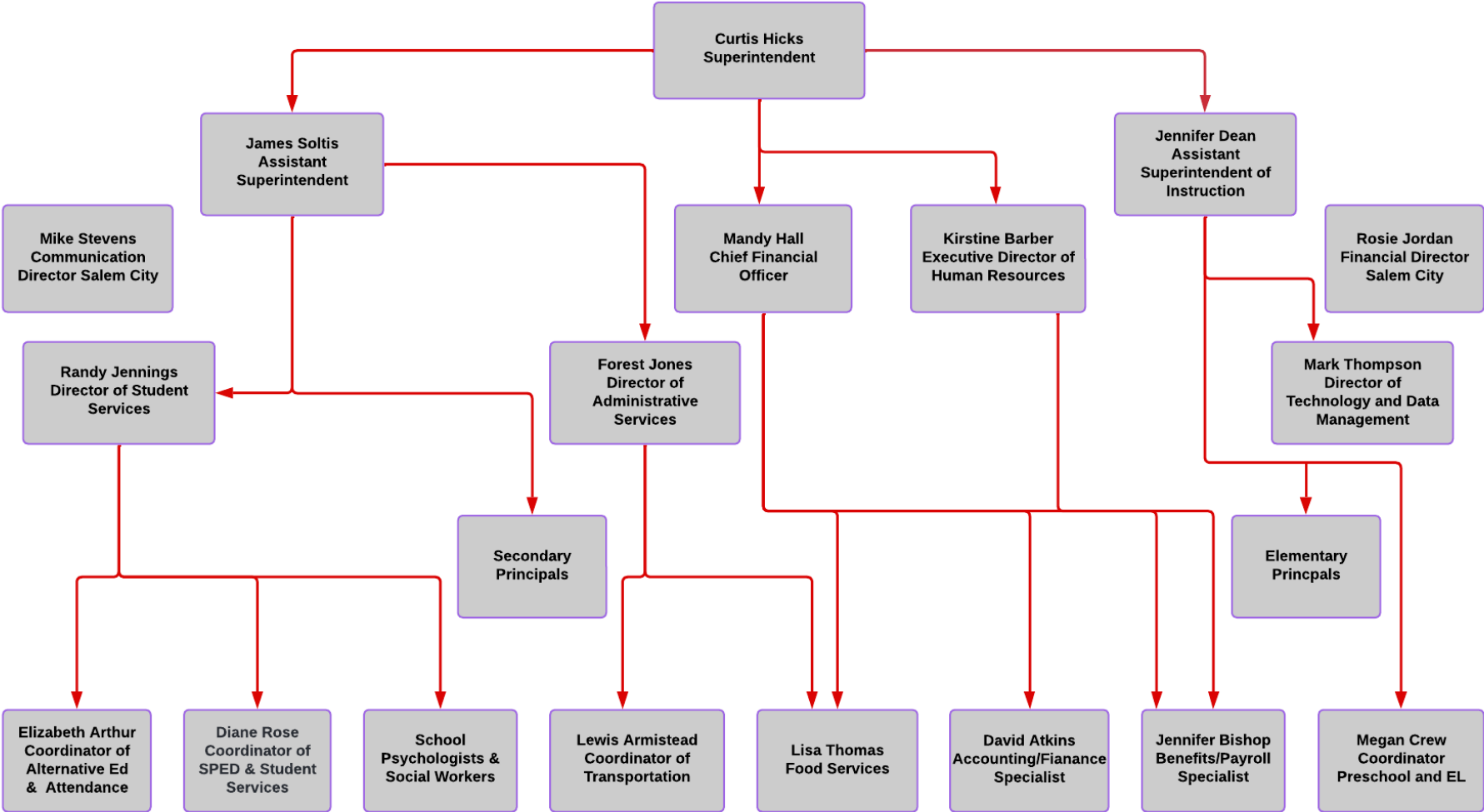


Mr. John A. (Andy) Raines

Salem City Schools Leadership Cabinet

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

Salem City School Division Organizational Chart 2022-2023



Direct Reports

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

Assistant Superintendent
 Secondary Principals
 Director of Student Services
 Director of Administrative Services

Assistant Superintendent of Instruction
 Elementary Principals
 Director of Technology

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



Facilities and Administrators

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

Salem High School

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

Administration Building

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

Andrew Lewis Middle School

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

Alternative/Adult Education

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

G. W. Carver Elementary School

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

Transportation/Operations

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

East Salem Elementary School

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

Salem City Schools Website

www.salem.k12.va.us

South Salem Elementary School

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

West Salem Elementary School

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

Vision Statement

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

Mission Statement

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

Love. Engage. Inspire.

Educational Philosophy

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

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

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

Specifically, the Salem City School Board:

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

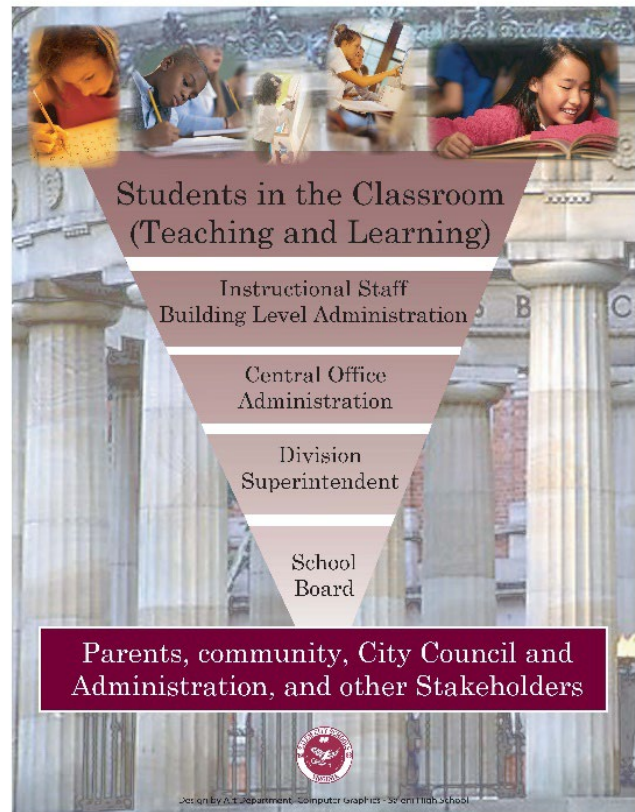
Division Goals and Objectives

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

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

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

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



Division Core Values

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

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

Comprehensive Plan Goals

Listed below are the Comprehensive Plan Goals.

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

The budget includes \$15,400 for supplemental pay and enrichment materials for curriculum development in Personalized Learning.

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

All schools in the division are fully accredited which is a strong indicator of student achievement. Students in Salem City Schools continually outperform state and national average scores on the SAT test annually. Our students also perform well on the Virginia Standards of Learning tests. \$2,000 is included in this budget for Early Reading Intervention/PALS, \$22,638 for MAP testing and \$9,495 for PSAT testing.

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

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

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

The budget includes an average 5.0% salary increase for employees.

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

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

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

The school division included \$517,744 in this budget to cover cost of software licensing fees.

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

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

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

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

Budget Development Process

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

General Fund

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

Grant Fund

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

Cafeteria Fund

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

Budget Overviews

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

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

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

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

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

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

Prior to April 1 of each year, the School Board adopts the next fiscal year's budget and submits to the City Council for approval. The school division operates as a legally separate component unit. However, the school division is fiscally dependent upon the City of Salem with approximately 44% of the school budget funded by local taxes. The final adoption and appropriation occurs in May of each year.

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

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

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

In addition to the operating budget for the school division, the School Board annually reviews and updates the Capital Improvement Plan (CIP) which reflects the school capital needs for a period of six years. The CIP generally includes projects expected to individually cost in excess of \$10,000 each, such as roof replacement, HVAC control updates, and bus replacement along with building renovations and construction. The Capital Improvement Budget development process continues to be collaborative. Input is gathered from a variety of sources. At the building level, principals and teachers identified needs of the building in priority order. A committee comprised of school and central office level administrators, met and reviewed the individual requests and determine which projects would be included in the proposed plan to be presented to the School Board for consideration and adoption. The most recent CIP was approved by the School Board on October 12, 2021.



Budget Development Calendar

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

Budget Administration Process

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

Expenditure and Encumbrance Controls

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

Budget Transfers

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

Revenue Monitoring

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

Basis of Accounting

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

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

Classification of Revenues and Expenditures

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

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

School Board Policy

Management of Funds

School Board Policy Section DA

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

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

The School Board shall seek to achieve the following goals:

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

Annual Budget

School Board Policy Section DB

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

Budget Preparation and Approval

School Board Policy Section DB-BR

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

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

Financial Accounting and Reporting

School Board Policy Section DI

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

Budget: Surplus Funds

School Board Policy Section DR-BR

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

On-Line Access

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

Other Sustaining Local Revenue Sources

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

Tuition

Non-Resident Tuition is charged for a student who does not live within the Salem City limits but wants to attend a city school. Tuition is also charged for adult education, summer school, and dual enrollment courses through Virginia Western Community College. These are budgeted for FY23 as follows:

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



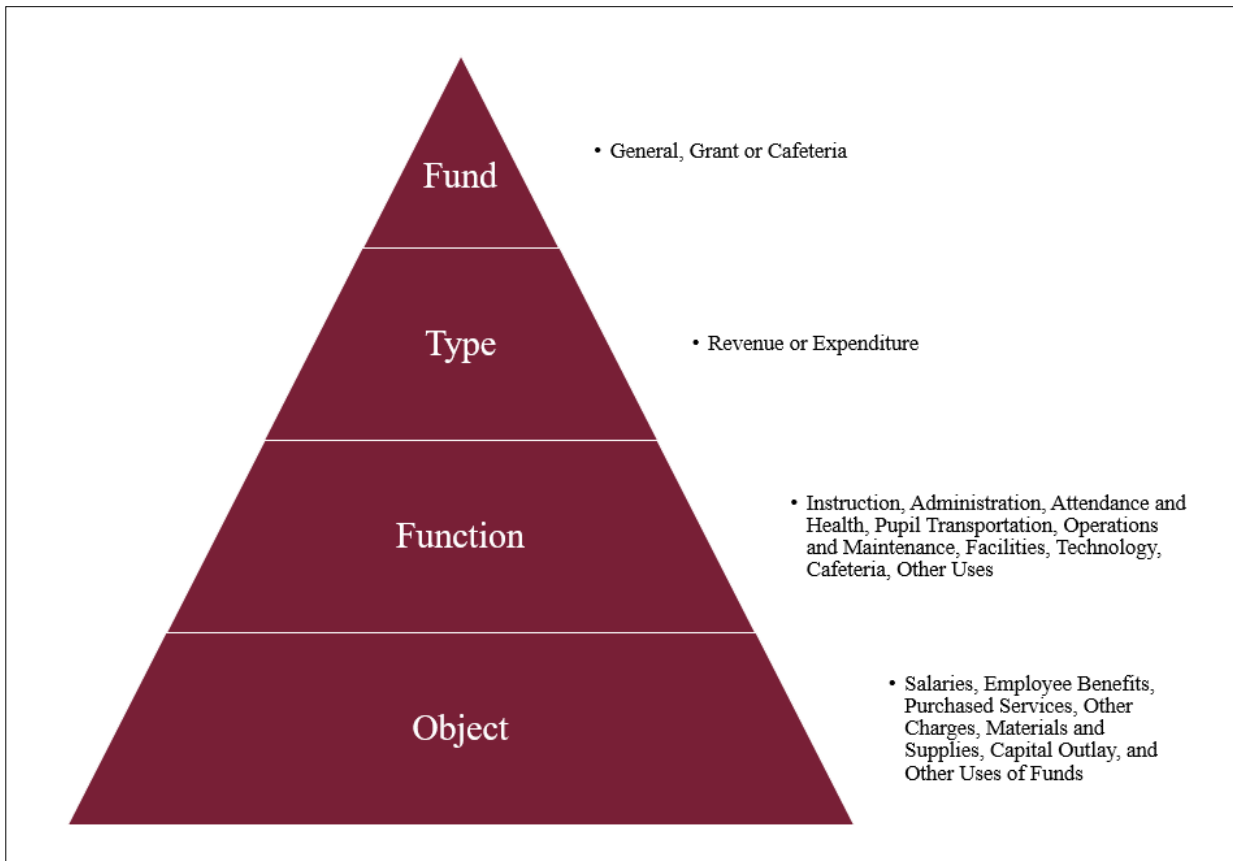
Financial

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Description of Financial Structure

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

The Financial Reporting Pyramid



School Board Funds Overview

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

Fund Types

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

General Fund

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

Grant Fund

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

Cafeteria Fund

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

Basis of Budgeting and Accounting

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

Classification of Revenues and Expenditures

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

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

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

Debt Service Fund

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

Other Postemployment Benefits

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

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

Plan Description

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

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

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

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

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

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

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

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

Contributions

The Retiree Health Plan is funded through member and employer contributions on a pay-as-you-go basis. School Division retirees receiving benefits contribute 100% of the health insurance premium rate. During the previous year, retired school division members contributed \$250,816 of the total premiums through their required contributions of between \$16.40 and \$1,707, depending on the type of coverage and years of service.

The School Division contributed \$139,150 in pay-as-you-go contributions to the Retiree Health Plan for the year ended June 30, 2021. In addition, the School Division contributed \$97,135 to the OPEB Trust Fund. It is the School Division’s intent to fully fund the actuarially determined contributions each year.

Net OPEB Liability

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

The components of the net OPEB liability as of June 30, 2021 were as follows:

Total OPEB liability	\$ 2,239,811
Plan fiduciary net position	<u>2,173,845</u>
Net OPEB liability	<u>\$ 65,966</u>

Plan fiduciary net position as a
Percentage of total OPEB liability 97.05%

Actuarial Assumptions

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

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

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

Plan Investments

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

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



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

Asset Class	Target Allocation	Arithmetic Long-Term Expected Rate of Return	Geometric Long-Term Expected Rate of Return
Core Fixed Income	21.00%	0.83%	0.76%
Large Cap US Equities	26.00%	3.93%	2.74%
Small Cap US Equities	10.00%	5.09%	3.08%
Foreign Developed Equities	13.00%	5.73%	4.16%
Emerging Market Equities	5.00%	7.51%	4.70%
Private Real Estate Property	7.00%	3.89%	3.18%
Private Equity	5.00%	8.99%	5.19%
Commodities	3.00%	2.29%	0.68%
Hedge FOF Strategic	10.00%	2.71%	2.20%
Assumed Inflation		2.40%	2.40%
Portfolio Real Mean Return		3.93%	3.27%
Portfolio Nominal Mean Return		6.33%	5.74%
Portfolio Standard Deviation			11.60%
Long-Term Expected Rate of Return			6.50%

As of June 30, 2021, the Plan held no investments in any one organization that represented 5% or more of fiduciary net position.

Rate of Return

As of June 30, 2021, the annual money-weighted rate of return on the plan investments, net of OPEB plan investment expense, was 30.01% for the School Division. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

Discount Rate

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

Change in Net OPEB Liability

	Increase (Decrease)		
	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (c)
Balances at June 30, 2020	\$ 2,148,109	\$ 1,598,570	\$ 549,539
Changes for the year:	72,888	-	72,888
Service Cost	139,914	-	139,914
Interest			
Effect of economic/demographic gains or losses	(51,503)	-	(51,503)
Effect of assumption changes	69,553	-	69,553
Contributions - employer	-	236,285	(236,285)
Net investment income	-	480,434	(480,434)
Benefit payments	(139,150)	(139,150)	-
Administrative expenses	-	(2,294)	2,294
Net changes	91,702	575,275	(483,573)
Balances at June 30, 2021	<u>\$ 2,239,811</u>	<u>\$ 2,173,845</u>	<u>\$ 65,966</u>

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

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

Net OPEB Liability		
1% Decrease 5.50%	Current Discount 6.50%	1% Increase 7.50%
\$ 240,857	\$ 65,966	\$ (95,612)

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

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

Net OPEB Liability		
1% Decrease	Current Trend Rate	1% Increase
\$ (144,684)	\$ 65,966	\$ 309,139

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

For the year ended June 30, 2021, the School Division recognized OPEB expense of \$20,337. At June 30, 2021, the School Division reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Inflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 11,428	\$ 45,372
Changes in assumptions	61,273	177,123
Net difference between projected and actual earnings on plan investments	-	260,303
Total	\$ 72,701	\$ 482,798

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

Year ended June 30,	Amount
2022	\$ (90,696)
2023	(85,672)
2024	(92,596)
2025	(103,251)
2026	(27,978)
Thereafter	(9,904)
	<u>\$ (410,097)</u>

TRENDS AND ASSUMPTIONS

Revenues

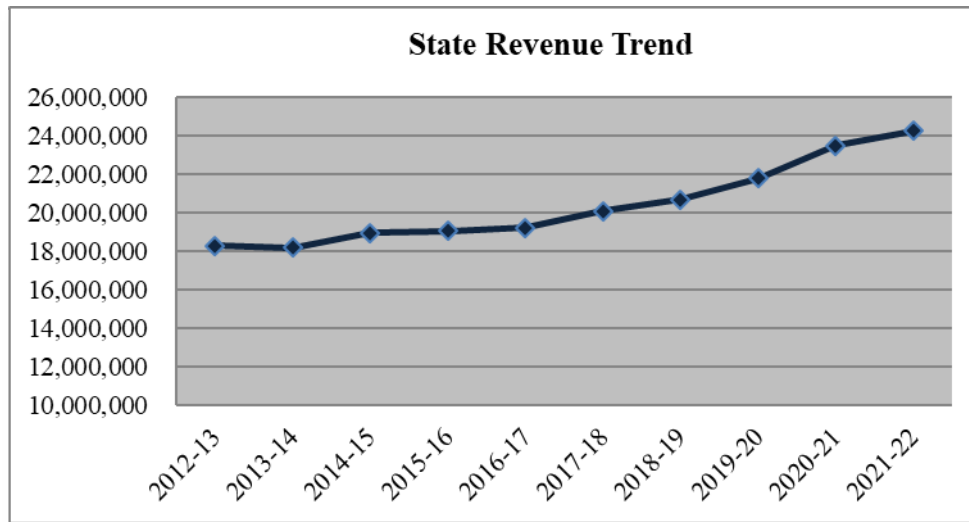
The General Fund Budget is comprised of four major sources: state, federal, local, and other.

State Revenues

State funds are based on student average daily membership (ADM) as calculated from the first day of school through March 31 of each year. The state calculates an amount per pupil for various different standards of quality and applies that to the school divisions ADM count to determine the total amount to be allocated each year. State funds comprise about 55% of the General Fund revenues with state sales tax collections accounting for approximately 10% of that amount. State revenue is projected to increase

by \$1,896,273 in FY23 primarily due to receiving an increase in At Risk funding of \$376,523, an increase in sales tax funding of \$462,587, an increase in special education funding of \$142,438, an increase in early reading intervention of \$102,575, an increase in vocational educating funding of \$64,954, an increase in teacher retirement reimbursement of \$101,771, textbook funding of \$54,634 and No Loss funding amounting to \$439,117.

The graph below reveals that State support for public education is rebounding from the \$4 million in reductions Salem City Schools experienced in FY10 and FY11 as a result of the Great Recession. State funding in FY23 is projected to be \$7,983,893 more than FY14.

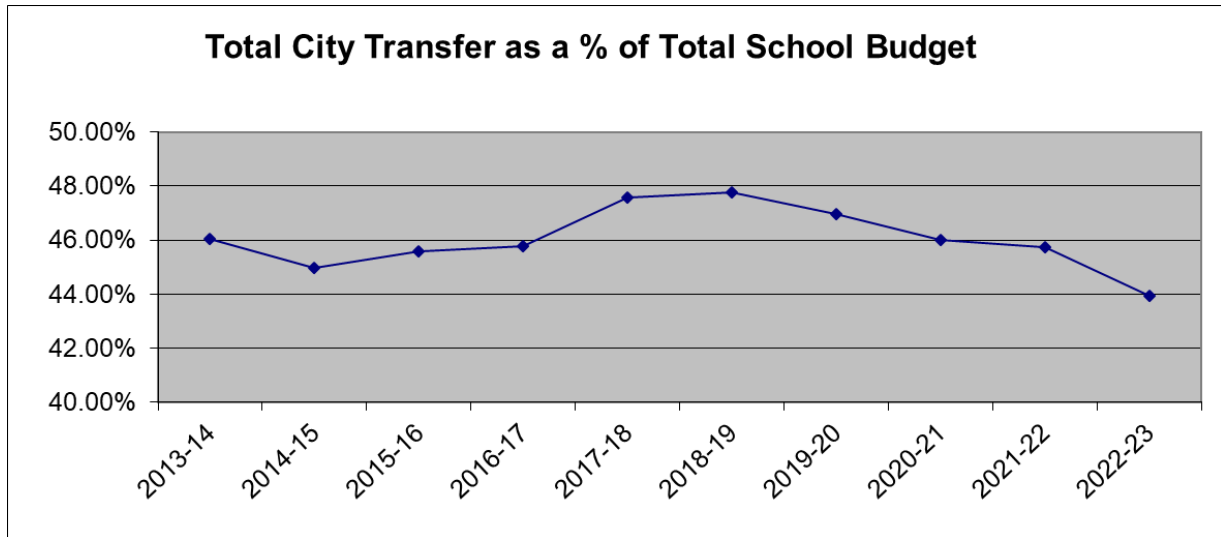


Federal Revenues

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

Local Revenues

The City of Salem provides significant support for the instructional program in Salem City Schools funding approximately 44% of the total General Fund budget. The local revenues are derived from real estate and personal property taxes assessed by the city for all services provided to the citizens of Salem City. For FY23, the local revenue for operations is level funded. Local funding for debt service is no longer shown due to a recommendation from the auditors. City revenues as a percentage of the General Fund have remained fairly steady from a high of 47.78% in FY19 to a low of 43.92% in FY23. The graph below illustrates both the City’s commitment to Salem City Schools during difficult times and current trends.



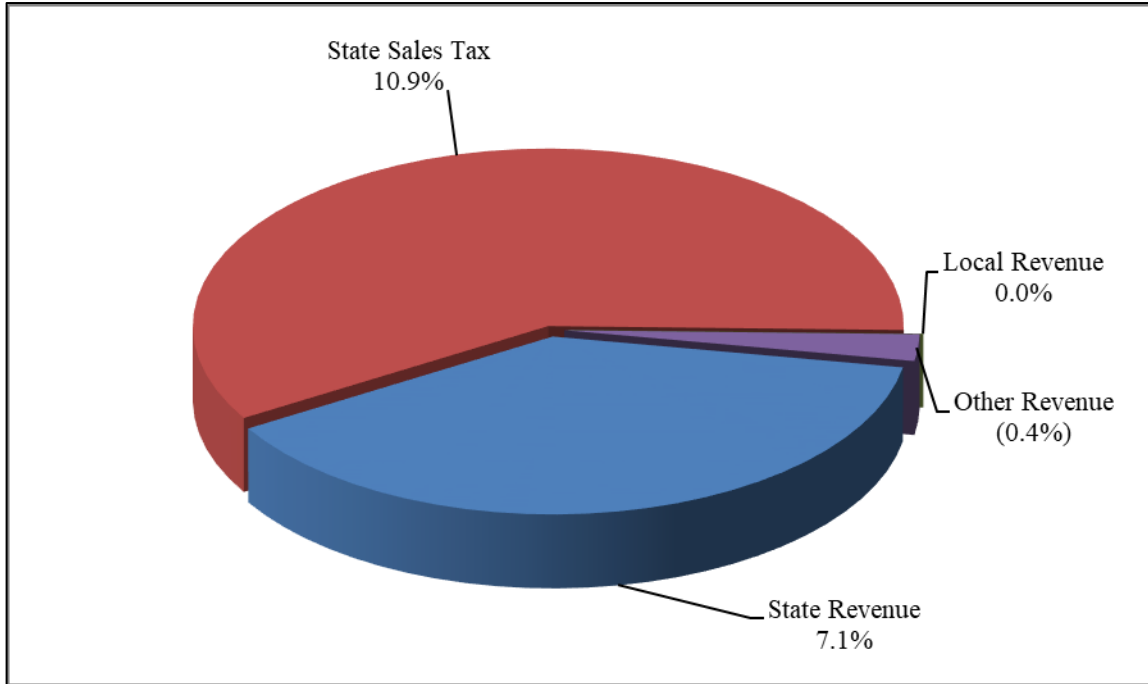
Other Revenues

Other revenue makes up approximately 1.1% of the General Fund budget and includes interest income, rental of school property, and tuition from summer school, preschool, non-resident students, and online classes. Other revenue is expected to decrease by \$2,284 reflecting a decrease in technology use fee collections.

Revenue	FY22 Budget	FY23 Budget	Increase (Decrease)	Percentage	Reason
				Increase (Decrease)	
State Revenue	\$ 20,054,697	\$ 21,488,383	\$ 1,433,686	7.1%	(1)
State Sales Tax	4,230,680	4,693,267	462,587	10.9%	(2)
Subtotal - All State Revenue	24,285,377	26,181,650	1,896,273	7.8%	
Local Revenue	20,897,899	20,897,899	0	0.0%	(3)
Other Revenue	508,170	505,886	(2,284)	-0.4%	(4)
Total General Fund Revenue Budget	\$ 45,691,446	\$ 47,585,435	\$ 1,893,989	4.1%	

- (1) State revenue changes due to Compensation Supplement and rebenchmarking year outcomes.
- (2) Sales tax is budgeted using local estimate.
- (3) Local revenue is level funded.
- (4) Includes a reduction of technology use fees not being collected and an estimated increase in revenue due to an increase in the non-resident tuition rate.

% Change in Revenues by Source



Expenditures

The FY23 General Fund expenditure budget reflects an overall increase of 4.1% over the prior year. Significant increases in expenditure budgets include the following:

- Salaries will increase by 5% for FY23. There was an addition of 2.5 teaching positions (FTE's) due to needed services and the addition of a part-time custodian at Salem High School, and a new instructional assistant position for the new VPI program at South Salem Elementary School.
- Continued funding for the Distinguished Scholar Program (\$28,000) and Governor School Tuition (\$82,960).
- An increase in health insurance (\$18,461).
- Continued support of National Board Certification for teachers.
- Continuation of the Retirement: Extended Work Incentive Program (REWIP).

Departmental Expenditures

Expenditures	FY22 Adopted Budget	FY23 Adopted Budget	Increase (Decrease)	Increase (Decrease) %	Reason
Central Administration	\$ 2,125,262	\$ 2,330,824	\$ 205,562	9.7%	(6)
Instruction - Centralized Cost	4,891,974	5,753,155	861,181	17.6%	(7)
Salem High School	10,544,938	11,216,368	671,430	6.4%	(8)
Andrew Lewis Middle School	7,544,117	8,240,691	696,574	9.2%	(8)
G. W. Carver Elementary	3,889,145	4,251,759	362,614	9.3%	(8)
West Salem Elementary	3,498,157	3,873,099	374,942	10.7%	(8)
South Salem Elementary	3,323,513	3,486,906	163,393	4.9%	(8)
East Salem Elementary	3,767,294	4,256,316	489,022	13.0%	(8)
Attendance and Health	1,375,958	1,416,928	40,970	3.0%	(8)
Transportation	1,910,151	2,209,188	299,037	15.7%	(8)
Transfers	2,820,937	550,201	(2,270,736)	(80.50%)	(9)
Total General Fund Expenditure Budget	\$ 45,691,446	\$ 47,585,435	\$ 1,893,989	4.1%	

- (6) Reflects changes in salaries due to raises and changes in personnel. This also includes additional technology needs for the division.
- (7) Reflects changes in salaries due to raises and changes in personnel.
- (8) Reflects changes in salaries due to raises and changes in personnel.
- (9) Temporary accounts for salary increases/contingency for state budget changes of \$321,035 and health insurance increase of \$18,461. Previous years had full raise, where this year the 5% raise was incorporated in each budget line which causes the large variance between budget years. Also includes year 1 of new laptop lease.

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

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

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

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

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

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

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

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

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

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

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

Category	FY19 Actuals	FY20 Actuals	FY21 Actuals	FY22 Budget	FY23 Budget
Instruction	\$ 31,684,752	\$ 32,051,737	\$ 32,211,209	\$ 32,729,852	\$ 35,629,805
Administration, Attendance & Health	2,567,459	2,882,944	2,964,248	3,254,008	3,492,405
Pupil Transportation	1,570,672	1,386,917	1,563,743	1,910,151	2,209,188
Operation & Maintenance	3,343,400	3,225,730	3,244,436	3,511,985	3,733,458
Technology	1,405,015	1,331,418	1,716,127	1,464,513	1,970,378
Facilities	-	-	-	-	-
Debt Service and Fund Transfers	1,843,419	2,932,190	2,539,866	2,820,937	550,201
Total Expenditures	\$ 42,414,717	\$ 43,810,936	\$ 44,239,629	\$ 45,691,446	\$ 47,585,435

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

	FY19 Budget	FY20 Budget	FY21 Budget	FY22 Budget	FY23 Budget
Salary	\$ 25,277,069	\$ 25,923,627	\$ 26,528,351	\$ 26,510,302	\$ 29,268,115
Benefits	9,749,414	9,938,820	10,149,343	10,246,241	11,019,516
Total Personnel	35,026,483	35,862,447	36,677,694	36,756,543	40,287,631
Total Budget	\$ 42,643,951	\$ 43,554,396	\$ 44,471,618	\$ 45,691,446	\$ 47,585,435

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

Fund Balance

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

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

Nonspendable Fund Balance

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

Restricted Fund Balance

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

Committed Fund Balance

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

Assigned Fund Balance

Represents amounts intended to be used by the City for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the general fund assigned fund balance represents the remaining amount that is not restricted or committed. In the General Fund, assigned amounts represent intended uses established by the City Council. Unlike commitments, assignments generally only exist temporarily, an additional action is not required to remove or change an assignment of funding.

Unassigned Fund Balance

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

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

Fund Balances	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21
Operating Fund										
Nonspendable	\$ 24,138	\$ 3,326	\$ 24,797	\$ -	\$ -	\$ -	\$ 4,068	\$ 101,494	\$ 158,753	\$ 220,392
Restricted	-	-	-	78,474	78,138	-	537,062	650,756	529,805	-
Committed	170,452	36,863	-	-	-	-	-	-	-	-
Assigned	1,166,693	2,439,016	1,992,073	2,761,524	4,532,051	4,493,379	3,911,615	5,053,704	5,175,071	6,260,707
Total Operating Fund	\$ 1,361,283	\$ 2,479,205	\$ 2,016,870	\$ 2,839,998	\$ 4,610,189	\$ 4,493,379	\$ 4,452,745	\$ 5,805,954	\$ 5,863,629	\$ 6,481,099

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

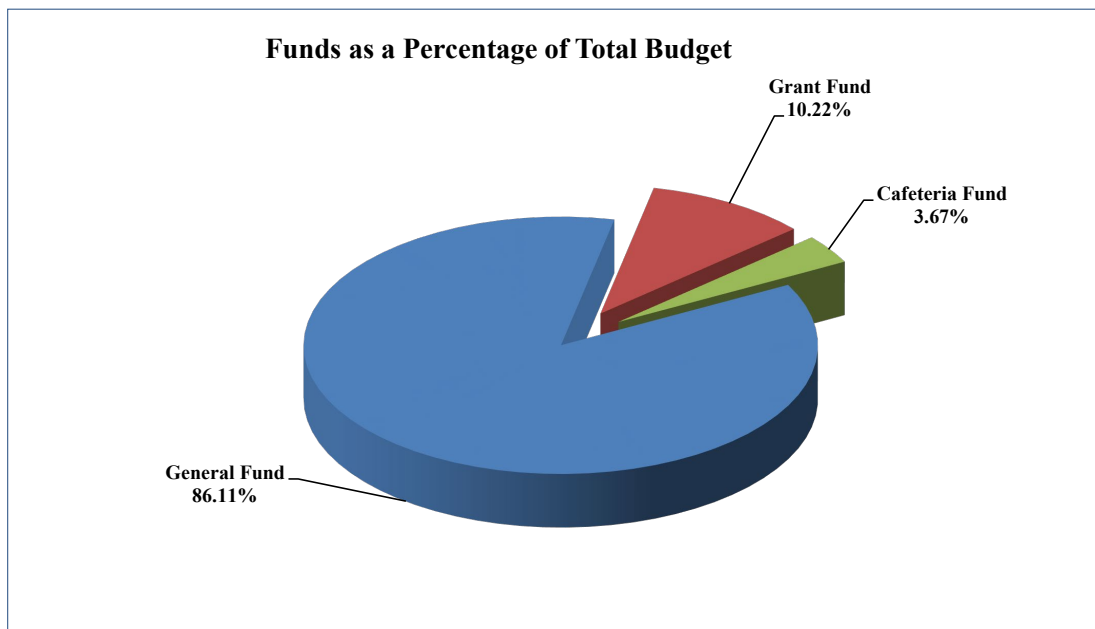
Cafeteria Fund	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21
Nonspendable	\$ 51,525	\$ 56,826	\$ 55,511	\$ 34,125	\$ 33,187	\$ 33,103	\$ 37,579	\$ 56,438	\$ 98,571	\$ 116,984
Committed	23,302	-	-	-	-	-	464,331	580,465	624,572	404,295
Assigned	357,906	410,328	451,968	324,603	305,919	349,325	-	-	-	-
Total Cafeteria Fund	\$ 432,733	\$ 467,154	\$ 507,479	\$ 358,728	\$ 339,106	\$ 382,428	\$ 501,910	\$ 636,903	\$ 723,143	\$ 521,279

Source: Actual's from New World financial system.



Salem City Schools
 Budget Summary - All Funds
 FY 2022-23

Fund	Budget 2020-21	Budget 2021-22	Budget 2022-23	Increase (Decrease)	Percent Change
General Fund	\$ 44,471,618	\$ 45,691,446	\$ 47,585,435	\$ 1,893,989	4.1%
Grant Fund	2,338,606	2,775,671	5,650,323	2,874,652	103.6%
Cafeteria Fund	1,855,674	1,838,119	2,025,453	187,334	10.2%
Total Funds	\$ 48,665,898	\$ 50,305,236	\$ 55,261,211	\$ 4,955,975	9.9%



Explanation of budgets increases/decreases from the prior year:

General Fund - The transfer from the city remained level funded for FY23. State Sales Tax collections are expected to increase by \$462,587, an increase in At Risk funding of \$376,523, an increase in Special Education funding of \$142,438, an increase in Early Reading Intervention of \$102,575, and No Loss funding amounting to \$439,117. The General Fund shows a net increase of \$1,893,989.

Grant Fund - The grant fund shows an increase in funding of \$2,874,652 primarily due to carry over of the COVID-19 related grants that were not fully spent in FY22.

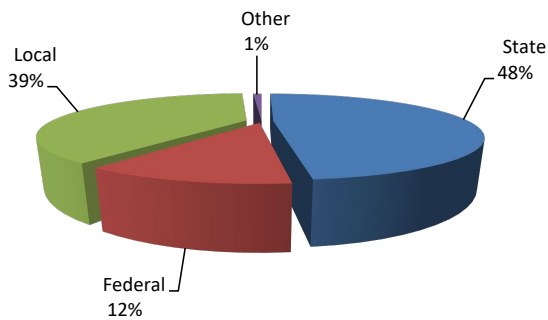
Cafeteria Fund - Revenue and food cost trends have been provided by Aramark and show an overall increase of \$187,334 due to an expected increase in participation, current revenues and food cost trends.

Salem City Schools
 Summary of All Funds by Source and Object
 FY 2022-23

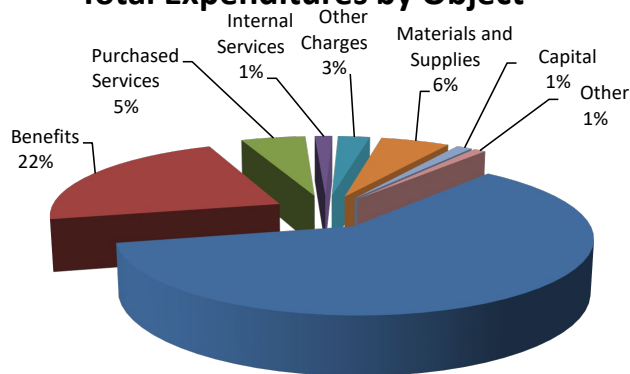
	General Fund	Grant Fund	Cafeteria Fund	Grand Total
Revenues:				
State	\$ 26,181,650	\$ 452,799	\$ 47,110	\$ 26,681,559
Federal	-	5,197,524	1,131,902	6,329,426
Local	20,897,899	-	834,554	21,732,453
Other	505,886	-	11,887	517,773
Total revenues	\$ 47,585,435	\$ 5,650,323	\$ 2,025,453	\$ 55,261,211

Expenditures:				
Personnel	\$ 29,268,115	\$ 3,323,192	\$ 848,834	\$ 33,440,141
Benefits	11,019,516	971,528	303,337	12,294,381
Purchased Services	1,975,879	729,746	205,042	2,910,667
Internal Services	787,426	-	-	787,426
Other Charges	1,424,541	18,602	-	1,443,143
Materials and Supplies	2,022,857	434,430	668,240	3,125,527
Capital	536,900	172,825	-	709,725
Other	550,201	-	-	550,201
Total expenditures	\$ 47,585,435	\$ 5,650,323	\$ 2,025,453	\$ 55,261,211

Total Revenue by Source



Total Expenditures by Object



Salem City Schools

Summary of All Funds Revenues by Source and Expenditures by Object

FY 2022-23

	FY19 Actuals	FY20 Actuals	FY21 Actuals	FY22 Budget	FY23 Budget	Increase (Decrease)	FY24 Forecast	FY25 Forecast	FY26 Forecast
Revenues:									
State	\$ 21,746,757	\$ 22,469,030	\$ 24,227,351	\$ 24,948,981	\$ 26,681,559	\$ 1,732,578	\$ 27,544,963	\$ 28,284,069	\$ 29,051,752
Federal	2,802,421	3,108,779	4,672,687	3,081,117	6,329,426	3,248,309	4,892,154	3,354,275	3,154,814
Local	21,871,717	20,499,426	20,222,585	20,897,899	20,897,899	-	20,897,899	20,897,899	20,897,899
Other	1,450,645	1,892,004	974,364	1,377,239	1,352,327	(24,912)	1,349,379	1,345,227	1,341,096
Transfers In	-	-	-	-	-	-	-	-	-
Total revenues	47,871,540	47,969,239	50,096,987	50,305,236	55,261,211	4,955,975	54,684,395	53,881,471	54,445,561
Expenditures:									
Personnel	27,223,935	27,840,278	28,819,990	28,594,541	33,440,141	4,845,600	33,030,161	33,119,311	33,585,817
Benefits	9,968,533	10,187,615	10,649,138	10,926,240	12,294,381	1,368,141	12,266,033	12,327,999	12,534,091
Purchased Services	2,561,174	2,419,502	2,028,351	2,124,756	2,910,667	785,911	3,022,868	2,463,200	2,465,437
Internal Services	742,684	668,020	694,031	782,825	787,426	4,601	811,049	811,049	811,049
Other Charges	1,283,400	1,143,427	1,105,696	1,421,951	1,443,143	21,192	1,525,972	1,503,170	1,503,329
Materials & Supplies	2,279,772	2,351,547	2,970,431	3,067,086	3,125,527	58,441	3,317,723	3,119,842	3,008,939
Joint Operations	-	-	-	-	-	-	-	-	-
Capital	480,421	282,745	873,878	566,900	709,725	142,825	710,589	536,900	536,900
Total expenditures	44,539,919	44,893,134	47,141,515	47,484,299	54,711,010	7,226,711	54,684,395	53,881,471	54,445,561
Revenues over expenditures	3,331,621	3,076,105	2,955,472	2,820,937	550,201	(2,270,736)	-	-	-
Other financing uses:									
Operating transfers:									
Transfers to other funds	(1,843,419)	(2,932,190)	(2,539,866)	(2,820,937)	(550,201)	2,270,736	-	-	-
Total other financing uses	(1,843,419)	(2,932,190)	(2,539,866)	(2,820,937)	(550,201)	2,270,736	-	-	-
Revenues and other financing sources over expenditures	1,488,202	143,915	415,606	-	-	-	-	-	-
Fund balance at beginning of year	4,954,655	6,442,857	6,586,772	7,002,378	7,002,378	-	7,002,378	7,002,378	7,002,378
Fund balance at end of year	\$ 6,442,857	\$ 6,586,772	\$ 7,002,378	\$ 7,002,378	\$ 7,002,378	\$ -	\$ 7,002,378	\$ 7,002,378	\$ 7,002,378

Salem City Schools
 General Fund Summary by Revenue Source and Expenditures by Object
 FY 2022-23

	FY19 Actuals	FY20 Actuals	FY21 Actuals	FY22 Budget	FY23 Budget	Increase (Decrease)	FY24 Forecast	FY25 Forecast	FY26 Forecast
Revenues:									
State	\$ 21,298,923	\$ 22,059,787	\$ 23,733,052	\$ 24,284,152	\$ 26,181,650	\$ 1,897,498	\$ 27,069,450	\$ 27,806,414	\$ 28,565,486
Local	21,026,377	20,499,426	20,222,585	20,897,899	20,897,899	-	20,897,899	20,897,899	20,897,899
Other	1,442,627	1,309,399	901,461	509,395	505,886	(3,509)	507,111	507,111	507,111
Transfers In	-	-	-	-	-	-	-	-	-
Total revenues	43,767,927	43,868,612	44,857,098	45,691,446	47,585,435	1,893,989	48,474,460	49,211,424	49,970,496
Expenditures:									
Personnel	25,360,043	25,838,152	26,321,702	26,510,302	29,268,115	2,757,813	30,146,158	30,750,543	31,373,059
Benefits	9,399,994	9,670,229	9,957,347	10,246,241	11,019,516	773,275	11,350,101	11,590,605	11,838,323
Purchased Services	2,119,519	2,012,145	1,460,372	1,676,775	1,975,879	299,104	2,039,431	2,039,431	2,039,431
Internal Services	742,684	668,020	668,696	782,825	787,426	4,601	811,049	811,049	811,049
Other Charges	1,260,552	1,127,550	1,103,154	1,375,979	1,424,541	48,562	1,487,277	1,487,277	1,487,277
Materials & Supplies	1,209,984	1,288,251	1,530,653	1,741,487	2,022,857	281,370	2,103,543	1,995,619	1,884,456
Joint Operations	-	-	-	-	-	-	-	-	-
Capital	478,523	274,400	657,838	536,900	536,900	-	536,900	536,900	536,900
Total expenditures	40,571,299	40,878,747	41,699,762	42,870,509	47,035,234	4,164,725	48,474,460	49,211,424	49,970,496
Revenues over expenditures	3,196,628	2,989,865	3,157,336	2,820,937	550,201	(2,270,736)	-	-	-
Other financing uses:									
Operating transfers:									
Transfers to other funds	(1,843,419)	(2,932,190)	(2,539,866)	(2,820,937)	(550,201)	2,270,736	-	-	-
Total other financing uses	(1,843,419)	(2,932,190)	(2,539,866)	(2,820,937)	(550,201)	2,270,736	-	-	-
Revenues and other financing sources over expenditures	1,353,209	57,675	617,470	-	-	-	-	-	-
Fund balance at beginning of year	4,452,745	5,805,954	5,863,629	6,481,099	6,481,099	-	6,481,099	6,481,099	6,481,099
Fund balance at end of year	\$ 5,805,954	\$ 5,863,629	\$ 6,481,099	\$ 6,481,099	\$ 6,481,099	\$ -	\$ 6,481,099	\$ 6,481,099	\$ 6,481,099

Forecasted budgets are based on the following assumptions:

- State revenue based on slightly improving economic conditions at the state level. Assuming 3% growth in FY24 to FY26
- City revenue based on level funding in FY24 to FY26.
- Expenditure estimates based on 3% salary increases in FY24-FY26; health insurance increases, and VRS increases.
- Expenditure estimates based on anticipated revenue collections.
- The projected years are not provided for budget planning purposes, but only as an estimate for future outlook.

General Fund Revenue Budget

Budget Year 2023

G/L Account - Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2023 City Council/Board Approval	Difference Vs 22 Adopted Budget
Fund 30 - School General Fund						
Locations 110 - Central Instruction						
Function 00 - Revenue						
Sub-Function 00 - Revenues						
Level 9 - District Wide						
Program 000 - General Revenue						
30-110-00-00-9-000-61000 - Sales Tax 1 Cent	3,502,066.58	3,776,607.78	4,176,482.04	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	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	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	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	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	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	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	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	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	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	1,607,890.00	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	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	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	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	1,225.00	1,225.00	.00
30-110-00-00-9-000-61112 - VPSA Technology Grant	206,000.00	206,000.00	206,000.00	206,000.00	206,000.00	.00
30-110-00-00-9-000-61113 - Compensation Supplement	.00	651,502.00	.00	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	5,904.00	5,837.00	(67.00)
30-110-00-00-9-000-61140 - No Loss Funding	.00	.00	235,670.24	.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
30-110-00-00-9-000-61306 - Regular Foster Care	53,592.00	69,808.00	114,715.00	176,945.00	200,898.00	23,953.00
30-110-00-00-9-000-61315 - Early Reading Intervention	69,327.00	98,739.00	99,467.00	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	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	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
30-110-00-00-9-000-61327 - Spec Ed - Foster Care	122,435.00	141,107.00	142,805.00	.00	.00	.00

General Fund Revenue Budget

Budget Year 2023

G/L Account - Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2023 City Council/Board Approval	Difference Vs 22 Adopted Budget
Fund 30 - School General Fund						
Locations 110 - Central Instruction						
Function 00 - Revenue						
Sub-Function 00 - Revenues						
Level 9 - District Wide						
Program 000 - General Revenue						
30-110-00-00-9-000-61330 - At Risk (Lottery Funded)	147,936.94	101,672.00	169,520.00	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	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	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	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	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	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	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	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
30-110-00-00-9-000-61400 - Natl Board Certification Bonus	77,500.00	75,000.00	72,500.00	.00	.00	.00
30-110-00-00-9-000-61415 - DMAS State Healthcare - Medicaid	83,333.23	59,245.37	66,671.42	10,000.00	10,000.00	.00
30-110-00-00-9-000-61420 - E-Rate Services	.00	812.28	3,242.28	.00	.00	.00
30-110-00-00-9-000-63020 - Sale Of Property/Equipment	8,053.17	2,118.03	20,206.34	.00	.00	.00
30-110-00-00-9-000-63050 - Miscellaneous Income	23,311.07	9,806.44	14,867.01	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
30-110-00-00-9-000-63115 - Alternative Ed Program Reimbursement	79,684.00	85,365.00	84,448.00	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	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
30-110-00-00-9-000-63205 - Tuition - Adult Education	1,280.00	800.00	.00	.00	.00	.00
30-110-00-00-9-000-63210 - Tuition - Summer School	16,684.00	19,014.00	39,846.00	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	110,000.00	110,000.00	.00
30-110-00-00-9-000-63220 - Contributions	10,000.00	.00	.00	.00	.00	.00
30-110-00-00-9-000-63230 - Driver Education Fees	20,880.00	26,810.00	24,755.00	30,000.00	30,000.00	.00
30-110-00-00-9-000-63235 - AP Exam Fees	.00	4,670.68	1,504.00	.00	.00	.00
30-110-00-00-9-000-63240 - Textbook Reimbursement	161.00	.00	.00	.00	.00	.00
30-110-00-00-9-000-63245 - Technology Use Fees	30,277.00	28,854.95	8,890.00	28,682.00	.00	(28,682.00)
30-110-00-00-9-000-63590 - School Bus Pupil Transportation	6,571.50	29,869.14	8,284.39	.00	.00	.00

General Fund Revenue Budget

Budget Year 2023

G/L Account - Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2023 City Council/Board Approval	Difference Vs 22 Adopted Budget
Fund 30 - School General Fund						
Locations 110 - Central Instruction						
Function 00 - Revenue						
Sub-Function 00 - Revenues						
Level 9 - District Wide						
Program 000 - General Revenue						
30-110-00-00-9-000-63595 - School Bus Operation Other Income	16,288.25	15,609.81	.00	.00	.00	.00
30-110-00-00-9-000-63598 - Facilities Rental	20,175.00	15,600.00	9,775.00	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	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	5,000.00	5,000.00	.00
Program 000 - General Revenue Totals	\$22,741,549.18	\$23,369,185.87	\$24,634,512.82	\$24,793,547.00	\$26,687,536.00	\$1,893,989.00
Level 9 - District Wide Totals	\$22,741,549.18	\$23,369,185.87	\$24,634,512.82	\$24,793,547.00	\$26,687,536.00	\$1,893,989.00
Sub-Function 00 - Revenues Totals	\$22,741,549.18	\$23,369,185.87	\$24,634,512.82	\$24,793,547.00	\$26,687,536.00	\$1,893,989.00
Function 00 - Revenue Totals	\$22,741,549.18	\$23,369,185.87	\$24,634,512.82	\$24,793,547.00	\$26,687,536.00	\$1,893,989.00
Locations 110 - Central Instruction Totals	\$22,741,549.18	\$23,369,185.87	\$24,634,512.82	\$24,793,547.00	\$26,687,536.00	\$1,893,989.00

General Fund Revenue Budget

Budget Year 2023

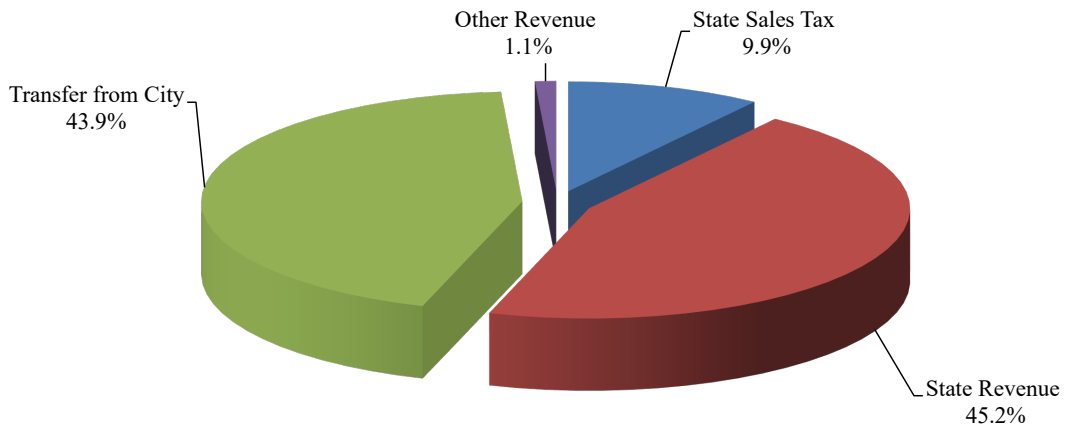
G/L Account - Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2023 City Council/Board Approval	Difference Vs 22 Adopted Budget
Fund 30 - School General Fund						
Locations 170 - Non-Departmental						
Function 67 - Debt Service & Fund Transfers						
Sub-Function 67 - Debt Service & Transfers						
Level 9 - District Wide						
Program 720 - Intra Agency Fund						
30-170-67-67-9-720-63005 - Transfer From General Fund	20,375,621.00	19,969,621.00	20,194,621.00	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
Program 720 - Intra Agency Fund Totals	<u>\$21,026,377.47</u>	<u>\$20,499,426.46</u>	<u>\$20,222,584.95</u>	<u>\$20,897,899.00</u>	<u>\$20,897,899.00</u>	<u>\$0.00</u>
Level 9 - District Wide Totals	<u>\$21,026,377.47</u>	<u>\$20,499,426.46</u>	<u>\$20,222,584.95</u>	<u>\$20,897,899.00</u>	<u>\$20,897,899.00</u>	<u>\$0.00</u>
Sub-Function 67 - Debt Service & Transfers Totals	<u>\$21,026,377.47</u>	<u>\$20,499,426.46</u>	<u>\$20,222,584.95</u>	<u>\$20,897,899.00</u>	<u>\$20,897,899.00</u>	<u>\$0.00</u>
Function 67 - Debt Service & Fund Transfers Totals	<u>\$21,026,377.47</u>	<u>\$20,499,426.46</u>	<u>\$20,222,584.95</u>	<u>\$20,897,899.00</u>	<u>\$20,897,899.00</u>	<u>\$0.00</u>
Locations 170 - Non-Departmental Totals	<u>\$21,026,377.47</u>	<u>\$20,499,426.46</u>	<u>\$20,222,584.95</u>	<u>\$20,897,899.00</u>	<u>\$20,897,899.00</u>	<u>\$0.00</u>
Fund 30 - School General Fund Totals	<u>\$43,767,926.65</u>	<u>\$43,868,612.33</u>	<u>\$44,857,097.77</u>	<u>\$45,691,446.00</u>	<u>\$47,585,435.00</u>	<u>\$1,893,989.00</u>
Net Grand Totals	<u>\$43,767,926.65</u>	<u>\$43,868,612.33</u>	<u>\$44,857,097.77</u>	<u>\$45,691,446.00</u>	<u>\$47,585,435.00</u>	<u>\$1,893,989.00</u>

Salem City Schools
 General Fund Revenues Per Pupil
 FY 2022-23

	Budget 2021-22	Budget 2022-23	Increase (Decrease)	Percent of Total	Revenue Per Pupil
State Sales Tax	\$ 4,230,680	\$ 4,693,267	\$ 462,587	9.9%	\$ 1,279
State Revenue	20,053,472	21,488,383	1,434,911	45.2%	5,855
Transfer from City	20,897,899	20,897,899	0	43.9%	5,694
Other Revenue	509,395	505,886	(3,509)	1.1%	138
Total Revenues	\$ 45,691,446	\$ 47,585,435	\$ 1,893,989	100.0%	\$ 12,966

Estimated Average Daily Membership

3,670



Salem City Schools
 General Fund Revenues by Source
 FY 2022-23

	Actual 2018-19	Actual 2019-20	Actual 2020-21	Budget 2021-22	Budget 2022-23	Increase (Decrease)	Forecast 2023-24	Forecast 2024-25	Forecast 2025-26
State SOQ Revenues									
Sales Tax 1 Cent	\$ 3,502,067	\$ 3,776,608	\$ 4,176,482	\$ 3,701,845	\$ 4,106,609	\$ 404,764	\$ 4,229,807	\$ 4,356,701	\$ 4,487,403
Sales Tax 1/8 Cent	371,857	395,763	440,909	528,835	586,658	57,823	604,258	622,385	641,057
Basic Aid	11,017,804	10,779,765	11,499,191	12,033,070	11,939,661	(93,409)	12,297,851	12,666,786	13,046,790
Vocational Education	156,711	155,644	173,826	172,691	237,645	64,954	238,642	245,801	253,175
Gifted Education	118,136	117,331	122,148	121,350	126,898	5,548	125,003	128,753	132,616
Special Education	1,109,032	1,101,477	1,284,904	1,276,511	1,418,949	142,438	1,397,761	1,439,694	1,482,885
Textbooks (SOQ)	242,757	241,104	252,447	250,798	305,432	54,634	300,871	309,897	319,194
Prevention, Intervention, Remediation	236,272	234,663	286,578	284,706	316,091	31,385	311,371	320,712	330,333
Remedial Summer School - SOQ	90,278	65,451	24,260	24,260	107,211	82,951	107,211	110,427	113,740
English as a Second Language	91,331	100,633	111,339	123,203	147,350	24,147	145,436	149,799	154,293
VRS Teacher Retirement Reimbursement	1,422,454	1,417,553	1,606,717	1,607,890	1,709,661	101,771	1,695,495	1,746,360	1,798,751
FICA Reimbursement	646,132	641,730	690,607	690,763	733,701	42,938	727,290	749,109	771,582
VRS Group Life Insurance Reimbursement	43,397	43,101	49,329	49,007	50,759	1,752	52,274	53,842	55,457
Total SOQ Revenues	19,048,228	19,070,823	20,718,737	20,864,929	21,786,625	921,696	22,233,270	22,900,268	23,587,276
Incentive									
VPSA Technology Grant	206,000	206,000	206,000	206,000	206,000	-	206,000	206,000	206,000
At Risk	15,460	75,018	170,048	278,772	655,295	376,523	674,954	695,202	716,059
No Loss Funding	-	-	235,670	-	439,117	439,117	-	-	-
No Loss COVID-19 Funding	-	-	49,972	-	-	-	-	-	-
Compensation Supplement	-	651,502	-	742,182	791,302	49,120	1,651,220	1,700,757	1,751,779
Total Incentive Revenue	221,460	932,520	661,690	1,226,954	2,091,714	864,760	2,532,174	2,601,959	2,673,838
Categorical Revenues									
Homebound	7,192	15,319	5,845	5,904	5,837	(67)	6,012	6,192	6,378
Special Education - Jails	-	-	-	-	-	-	-	-	-
Total Categorical Revenue	7,192	15,319	5,845	5,904	5,837	(67)	6,012	6,192	6,378
VA Lottery									
Regular Foster Care	53,592	69,808	114,715	176,945	200,898	23,953	206,925	206,925	206,925
Textbooks	-	-	-	-	-	-	-	-	-
Early Reading Intervention	69,327	98,739	99,467	99,467	202,042	102,575	202,042	202,042	202,042
Spec. Ed. - Regional Program	480,223	476,376	417,917	501,765	447,020	(54,745)	447,020	447,020	447,020
Career & Technical Ed. - Equipment	14,035	13,957	6,657	7,862	13,385	5,523	13,385	13,385	13,385
CTE Equipment High Demand	-	-	5,150	-	-	-	-	-	-
Spec. Ed. - Foster Care	122,435	141,107	142,805	-	-	-	-	-	-
At Risk	147,937	101,672	169,520	160,219	232,042	71,823	239,003	239,003	239,003
K - 3 Primary Class Size Reduction	206,557	210,491	239,225	236,850	210,397	(26,453)	208,687	208,687	208,687
Mentor Teacher Program	1,032	1,475	675	675	1,442	767	693	693	693
Supplemental Lottery Per Pupil Allocation	877,943	876,417	979,576	943,467	927,619	(15,848)	918,350	918,350	918,350
Learning Loss PPA	-	-	113,878	-	-	-	-	-	-
Industry Certification Costs	7,328	7,274	5,778	7,275	7,275	-	7,493	7,493	7,493
CTE Stem-H Industry Credentials	2,001	1,986	1,578	2,000	2,000	-	2,060	2,060	2,060
Project Graduation - Senior Year	5,545	7,214	6,399	6,399	6,899	500	7,106	7,106	7,106
SOL Algebra Readiness Grant	34,088	34,609	43,440	43,441	45,230	1,789	45,230	45,230	45,230

Salem City Schools
 General Fund Revenues by Source
 FY 2022-23

	Actual 2018-19	Actual 2019-20	Actual 2020-21	Budget 2021-22	Budget 2022-23	Increase (Decrease)	Forecast 2023-24	Forecast 2024-25	Forecast 2025-26
Total Virginia Lottery	2,022,043	2,041,125	2,346,780	2,186,365	2,296,249	109,884	2,297,994	2,297,994	2,297,994
Total State Revenue	\$ 21,298,923	\$ 22,059,787	\$ 23,733,052	\$ 24,284,152	\$ 26,180,425	\$ 1,896,273	\$ 27,069,450	\$ 27,806,414	\$ 28,565,486
Other Revenue									
E-Rate	\$ -	\$ 812	\$ 3,242	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sale of Property/Equipment	8,053	2,118	20,206	-	-	-	-	-	-
National Board Certification	77,500	75,000	72,500	-	-	-	-	-	-
Teacher Recruitment and Retention Initiative	-	-	-	-	-	-	-	-	-
DMAS State Healthcare - Medicaid	83,333	59,245	66,671	10,000	10,000	-	10,000	10,000	10,000
Tuition - Non Resident Day Student	176,016	156,942	170,848	155,000	175,000	20,000	175,000	175,000	175,000
Tuition - Non Resident ISN	-	-	37,103	-	-	-	-	-	-
Tuition - Adult Education	1,280	800	-	-	-	-	-	-	-
Tuition - Summer School	16,684	19,014	39,846	25,000	25,000	-	25,000	25,000	25,000
VWCC - Dual Enrollement	65,537	49,705	107,404	110,000	110,000	-	110,000	110,000	110,000
Contributions	10,000	-	-	-	-	-	-	-	-
Drivers Education Fees	20,880	26,810	24,755	30,000	30,000	-	30,000	30,000	30,000
AP Exam Fees	-	4,671	1,504	-	-	-	-	-	-
Textbook Reimbursement	161	-	-	-	-	-	-	-	-
Technology Use Fees	30,277	28,855	8,890	28,682	-	(28,682)	-	-	-
School Bus Pupil Transportation	6,572	29,869	8,284	-	-	-	-	-	-
School Bus Operation - Other Income	16,288	15,610	-	-	-	-	-	-	-
Facilities Rental	20,175	15,600	9,775	10,000	10,000	-	10,000	10,000	10,000
Broadband Lease	22,631	23,311	24,014	24,312	25,052	740	25,052	25,052	25,052
Miscellaneous Income	23,311	9,806	14,867	20,000	20,000	-	20,000	20,000	20,000
Roanoke Valley Regional Board	775,487	702,697	187,448	-	-	-	-	-	-
Alternative Education	79,684	85,365	84,448	90,176	95,834	5,658	95,834	95,834	95,834
SAT Prep Class Fee	-	-	-	-	-	-	-	-	-
Virginia Workplace Readiness	784	1,226	974	1,225	1,225	-	1,225	1,225	1,225
Insurance Adjustment/Refunds/Rebates	7,974	1,943	18,682	5,000	5,000	-	5,000	5,000	5,000
Total Other	1,442,627	1,309,399	901,461	509,395	507,111	(2,284)	507,111	507,111	507,111
Local Revenue									
Transfer from General Fund	20,375,621	19,969,621	20,194,621	20,897,899	20,897,899	-	20,897,899	20,897,899	20,897,899
Transfer for Debt Service	-	-	-	-	-	-	-	-	-
Transfer from General Fund - Meals Tax	650,756	529,805	27,964	-	-	-	-	-	-
Total City Funds	21,026,377	20,499,426	20,222,585	20,897,899	20,897,899	-	20,897,899	20,897,899	20,897,899
Total General Fund Revenue	\$ 43,767,927	\$ 43,868,612	\$ 44,857,098	\$ 45,691,446	\$ 47,585,435	\$ 1,893,989	\$ 48,474,460	\$ 49,211,424	\$ 49,970,496

Salem City Schools
 General Fund - Revenue
 FY 2022-23

I. Standards of Quality (SOQ) Programs

Basic Aid	
3,669.85 (Est. 3/31 ADM) X \$6,481 Per Pupil Amount	\$ 23,784,298
Less: 1% Sales Tax (State's estimate)	<u>(4,793,267)</u>
Basic Aid Less Sales Tax	18,991,031
Composite Index - State Share (1-.3641 LCI)	X <u>0.6287</u>
Total State Basic Aid Revenue Estimate	<u>11,939,661</u>
Sales Tax (local estimate)	<u>4,693,267</u>
No Loss	439,117
Textbooks (SOQ)	
3,669.85 (Est. Adm) X \$132.38 X .6287	
Portion funded as State SOQ funding	305,432
Vocational Education (SOQ)	
3,669.85 (Est. Adm) X \$103 X .6287	237,645
Gifted Education (SOQ)	
3,669.85 (Est. ADM) X \$55 X .6287	126,898
Special Education (SOQ)	
3,669.85 (Est. ADM) X \$615 X .6287	1,418,949
Prevention, Intervention, and Remediation (SOQ)	
3,669.85 (Est. ADM) X \$137 X .6287	316,091
Remedial Summer School (SOQ)	
292 (Eligible # of students) X \$584 X .6287	107,211
English as a Second Language	147,350
Fringe Benefits	
VRS Retirement Reimbursement	1,709,661
Social Security (FICA) Reimbursement	733,701
VRS Group Life Insurance	<u>50,759</u>
Total Fringe Benefits	<u>2,494,121</u>
Total SOQ State Revenue	\$ <u>21,786,625</u>

Salem City Schools
 General Fund - Revenue
 FY 2022-23

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II. Incentive Programs		
Technology Initiative - VPSA	\$	206,000
No Loss		439,117
Compensation Supplement		791,302
At Risk (Split funded - See lottery section below)		655,295
		<hr/>
Total Incentive Program		2,091,714
III. Categorical Programs		
Special Education Homebound		5,837
		<hr/>
Total Categorical Programs		5,837
IV. Lottery-Funded Programs		
At Risk (Split funded - See Incentive programs above)		232,042
Early Reading Intervention		202,042
Foster Care		200,898
K-3 Primary Class Size Reduction		210,397
SOL Algebra Readiness		45,230
Project Graduation		6,899
Supplemental Lottery Per Pupil Allocation		927,619
Mentor Teacher		1,442
Industry Certification		7,275
CTE Stem - H Industry Credentials		2,000
Special Education - Regional Tuition		447,020
Career and Technical Education		13,385
Learning Loss		0
Textbooks (portion funded by Lottery Funds)		-
		<hr/>
Total Lottery Funded Accounts		2,296,249
Grand Total - All State Revenue		26,180,425
V. Local Revenue		
Transfer from General Fund		20,897,899
Transfer from Captial Reserve		-
Debt Service		-
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Total Local Revenue	\$	20,897,899
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Salem City Schools
 General Fund - Revenue
 FY 2022-23

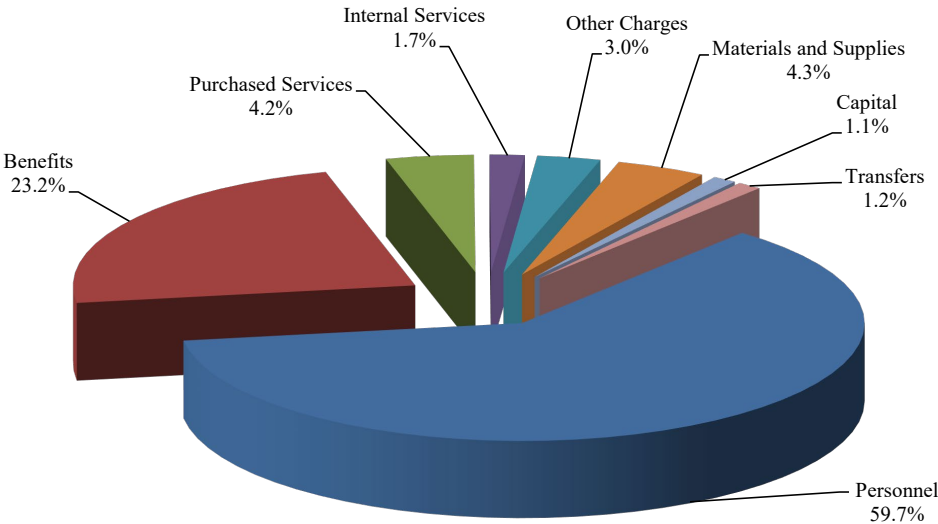
VI. Other Revenue	
Tuition - Non-Residents	\$ 175,000
Medicaid	10,000
Alternative Education	95,834
Tuition - Summer School	25,000
VWCC Dual Enrollment Fee Reimbursements & Student Fees	110,000
Insurance Adjustments/Rebates/Refunds	5,000
Drivers Education Fees	30,000
Broadband Lease	25,052
Miscellaneous Income	20,000
Facilities Rental	10,000
Virginia Workplace Readiness	1,225
Total Other Revenue	507,111
 Grand Total - General Fund Revenue	\$ 47,585,435

Salem City Schools
 General Fund Expenditures Per Pupil
 FY 2022-23

	Budget 2021-22	Budget 2021-22	Increase (Decrease)	Percent of Total	Cost Per Pupil
Personnel	\$ 26,510,302	\$ 29,268,115	\$ 2,757,813	61.5%	\$ 7,975
Benefits	10,246,241	11,019,516	773,275	23.2%	3,003
Purchased Services	1,676,775	1,975,879	299,104	4.2%	538
Internal Services	782,825	787,426	4,601	1.7%	215
Other Charges	1,375,979	1,424,541	48,562	3.0%	388
Materials and Supplies	1,741,487	2,022,857	281,370	4.3%	551
Capital	536,900	536,900	0	1.1%	146
Transfers	2,820,937	550,201	(2,270,736)	1.2%	150
	\$ 45,691,446	\$ 47,585,435	\$ 1,893,989	100.0%	\$ 12,966

Estimated Average Daily Membership

3,670



Salem City Schools
 General Fund Expenditures by Department and Object
 FY 2022-23

	Actual 2018-19	Actual 2019-20	Actual 2020-21	Budget 2021-22	Budget 2022-23	Increase (Decrease)
Central Instruction						
Salaries	\$ 1,476,203	\$ 1,564,666	\$ 1,617,689	\$ 1,800,024	\$ 2,043,659	243,635
Benefits	483,246	521,907	564,762	559,114	663,712	104,598
Purchased Services	1,518,794	1,417,042	753,432	966,771	1,175,404	208,633
Other Charges	7,103	5,432	4,481	10,432	11,932	1,500
Materials and Supplies	338,896	374,351	595,396	745,148	959,369	214,221
Total	3,824,242	3,883,398	3,535,760	4,081,489	4,854,076	772,587
Salem High School						
Salaries	6,836,758	6,819,926	6,721,706	6,792,393	7,269,800	477,407
Benefits	2,447,494	2,453,164	2,506,720	2,566,286	2,705,982	139,696
Purchased Services	44,629	35,721	114,374	39,634	44,242	4,608
Internal Services	167,836	150,977	159,739	188,000	188,000	-
Other Charges	384,126	340,592	319,144	411,819	441,699	29,880
Materials and Supplies	357,410	392,934	442,177	456,056	475,895	19,839
Capital	144,510	90,750	450,410	90,750	90,750	-
Total	10,382,763	10,284,064	10,714,270	10,544,938	11,216,368	671,430
Andrew Lewis Middle						
Salaries	4,762,115	4,946,484	5,117,553	5,066,185	5,605,946	539,761
Benefits	1,719,696	1,797,325	1,887,835	1,879,844	2,017,180	137,336
Purchased Services	42,303	54,903	33,828	43,228	48,227	4,999
Internal Services	83,629	89,982	75,098	86,000	86,608	608
Other Charges	235,941	214,835	222,049	259,000	270,300	11,300
Materials and Supplies	131,849	135,529	127,700	146,110	148,680	2,570
Capital	83,928	63,750	59,394	63,750	63,750	-
Total	\$ 7,059,461	\$ 7,302,808	\$ 7,523,457	\$ 7,544,117	\$ 8,240,691	\$ 696,574

Salem City Schools
 General Fund Expenditures by Department and Object
 FY 2022-23

	Actual 2018-19	Actual 2019-20	Actual 2020-21	Budget 2021-22	Budget 2022-23	Increase (Decrease)
G W Carver Elementary						
Salaries	\$ 2,503,211	\$ 2,540,941	\$ 2,601,854	\$ 2,592,400	\$ 2,865,248	272,848
Benefits	920,364	956,719	986,866	1,013,267	1,086,093	72,826
Purchased Services	27,730	28,369	32,574	30,124	32,349	2,225
Internal Services	59,432	48,225	48,510	56,000	56,000	-
Other Charges	110,464	101,918	113,257	123,620	128,530	4,910
Materials and Supplies	51,842	60,820	59,650	53,134	62,939	9,805
Capital	26,501	20,400	20,257	20,600	20,600	-
Total	3,699,544	3,757,392	3,862,968	3,889,145	4,251,759	362,614
West Salem Elementary						
Salaries	2,324,064	2,398,997	2,342,263	2,309,909	2,596,570	286,661
Benefits	877,030	908,926	882,964	923,747	1,001,128	77,381
Purchased Services	34,469	35,033	25,883	28,383	30,658	2,275
Internal Services	77,240	51,405	44,039	56,000	56,000	-
Other Charges	104,196	79,147	73,259	97,850	100,217	2,367
Materials and Supplies	55,913	73,339	71,597	61,668	67,926	6,258
Capital	20,318	20,400	20,104	20,600	20,600	-
Total	\$ 3,493,230	\$ 3,567,247	\$ 3,460,109	\$ 3,498,157	\$ 3,873,099	\$ 374,942

Salem City Schools
 General Fund Expenditures by Department and Object
 FY 2022-23

	Actual 2018-19	Actual 2019-20	Actual 2020-21	Budget 2021-22	Budget 2022-23	Increase (Decrease)
South Salem Elementary						
Salaries	\$ 2,127,822	\$ 2,135,746	\$ 2,156,588	\$ 2,217,099	\$ 2,321,823	104,724
Benefits	811,053	820,542	817,994	839,324	886,511	47,187
Purchased Services	32,207	31,108	30,569	32,052	35,661	3,609
Internal Services	40,034	47,533	49,511	45,200	45,200	-
Other Charges	101,592	85,326	89,852	116,240	120,290	4,050
Materials and Supplies	55,958	58,365	56,764	52,998	56,821	3,823
Capital	23,851	20,400	20,146	20,600	20,600	-
Total	3,192,517	3,199,020	3,221,424	3,323,513	3,486,906	163,393
East Salem Elementary						
Salaries	2,569,667	2,497,131	2,578,789	2,512,552	2,893,692	381,140
Benefits	1,001,533	959,461	1,025,055	978,347	1,076,982	98,635
Purchased Services	30,145	33,834	29,114	30,353	32,551	2,198
Internal Services	53,648	33,895	41,843	63,370	63,370	-
Other Charges	87,144	73,669	74,984	98,950	98,545	(405)
Materials and Supplies	65,432	66,802	64,487	63,122	70,576	7,454
Capital	25,618	20,400	17,035	20,600	20,600	-
Total	3,833,187	3,685,192	3,831,307	3,767,294	4,256,316	489,022

Salem City Schools
 General Fund Expenditures by Department and Object
 FY 2022-23

	Actual 2018-19	Actual 2019-20	Actual 2020-21	Budget 2021-22	Budget 2022-23	Increase (Decrease)
Regional						
Salaries	471,585	452,371	517,295	490,872	561,746	70,874
Benefits	263,385	242,150	245,501	278,411	297,631	19,220
Purchased Services	-	-	30,354	34,701	34,701	-
Other Charges	-	-	0	1,500	0	(1,500)
Materials and Supplies	1,930	1,409	4,951	5,001	5,001	-
Total	\$ 736,900	\$ 695,930	\$ 798,101	\$ 810,485	\$ 899,079	\$ 88,594
Central Administration						
Salaries	\$ 761,007	\$ 942,974	\$ 993,385	\$ 962,803	\$ 1,077,910	\$ 115,107
Benefits	321,198	446,328	442,882	451,055	477,091	26,036
Purchased Services	254,541	283,742	284,568	332,800	394,366	61,566
Internal Services	105,238	88,060	102,238	106,255	110,248	3,993
Other Charges	212,267	208,422	186,530	235,599	232,059	(3,540)
Materials and Supplies	35,762	31,722	31,019	36,750	39,150	2,400
Total	1,690,013	2,001,248	2,040,622	2,125,262	2,330,824	205,562
Central Attendance & Health						
Salaries	787,852	806,365	832,954	975,566	992,039	16,473
Benefits	266,730	267,983	287,238	352,025	366,962	14,937
Purchased Services	29,976	24,089	24,979	36,393	45,953	9,560
Other Charges	1,436	1,573	780	2,974	2,974	-
Materials and Supplies	2,775	15,521	2,051	9,000	9,000	-
Total	\$ 1,088,769	\$ 1,115,531	\$ 1,148,002	\$ 1,375,958	\$ 1,416,928	\$ 40,970

Salem City Schools
 General Fund Expenditures by Department and Object
 FY 2022-23

	Actual 2018-19	Actual 2019-20	Actual 2020-21	Budget 2021-22	Budget 2022-23	Increase (Decrease)
Transportation						
Salaries	\$ 739,759	\$ 732,549	\$ 841,626	\$ 790,499	\$ 1,039,682	\$ 249,183
Benefits	288,265	295,724	309,528	404,821	440,244	35,423
Purchased Services	104,724	68,304	100,699	102,336	101,767	(569)
Internal Services	155,627	157,944	147,719	182,000	182,000	-
Other Charges	16,283	16,636	18,818	17,995	17,995	-
Materials and Supplies	112,217	77,459	74,862	112,500	127,500	15,000
Joint Operations	-	-	-	-	-	-
Capital	153,797	38,300	70,491	300,000	300,000	-
Transfers	-	-	-	-	-	-
Total	<u>1,570,672</u>	<u>1,386,916</u>	<u>1,563,743</u>	<u>1,910,151</u>	<u>2,209,188</u>	<u>299,037</u>
Transfers						
Transfers	1,843,419	2,932,190	2,539,866	2,820,937	550,201	(2,270,736)
Total Expenditures	<u>1,843,419</u>	<u>2,932,190</u>	<u>2,539,866</u>	<u>2,820,937</u>	<u>550,201</u>	<u>(2,270,736)</u>
	<u>\$ 42,414,717</u>	<u>\$ 43,810,936</u>	<u>\$ 44,239,629</u>	<u>\$ 45,691,446</u>	<u>\$ 47,585,435</u>	<u>\$ 1,893,989</u>
Beginning Balance	4,452,745	5,805,954	5,863,629			
Ending Balance	<u>\$ 5,805,954</u>	<u>\$ 5,863,629</u>	<u>\$ 6,481,099</u>			

Salem City Schools
 General Fund Expenditures by State Categories
 FY 2022-23

	Actuals 2018-19	Actuals 2019-20	Actuals 2020-21	Budget 2021-22	Budget 2022-23	Increase (Decrease)
Instruction:						
Classroom	\$ 24,163,815	\$ 24,683,905	\$ 25,037,947	\$ 25,492,225	\$ 27,576,448	\$ 2,084,223
Remedial	47,390	53,318	44,137	162,667	78,518	(84,149)
Testing	79,529	71,766	88,449	90,845	90,845	-
Special Education	3,160,968	3,124,376	3,247,741	3,148,798	3,665,510	516,712
Alternative Education	85,330	100,783	103,649	98,459	117,544	19,085
Dropout Prevention	19,725	26,178	34,083	28,980	32,972	3,992
Homebound	25,674	10,058	4,817	44,352	44,352	-
Parent Resource Center	7,012	7,145	11,526	7,636	8,378	742
Regional Special Education	1,523,479	1,354,112	798,101	810,485	899,079	88,594
Risk Reduction	61,108	44,483	40,795	81,548	80,999	(549)
Vocational	1,184,182	1,222,198	1,276,065	1,255,946	1,409,290	153,344
Gifted	238,711	241,468	252,641	266,785	304,695	37,910
Other	741,082	688,511	818,568	790,890	809,033	18,143
Summer Remediation	52,032	29,865	27,794	68,999	70,529	1,530
Adult Education	29,576	11,146	7,450	7,214	7,214	-
Pre-K Non-Special Ed	265,139	382,425	417,446	374,023	434,399	60,376
Total Instruction	31,684,752	32,051,737	32,211,209	32,729,852	35,629,805	2,899,953
Administration, Attendance and Health						
Board Services	125,412	119,474	104,955	153,712	150,592	(3,120)
Executive Administration	638,509	862,054	879,309	845,813	976,645	130,832
Informational Services	167,651	151,007	185,517	210,913	223,801	12,888
Personnel Services	262,760	337,814	344,774	355,245	383,484	28,239
Fiscal Services	281,373	294,274	298,856	309,313	337,911	28,598
Health Services	467,428	481,385	493,935	507,289	597,443	90,154
Psychological Services	262,916	268,648	276,742	371,233	319,225	(52,008)
Speech/Audio Services	361,410	368,288	380,160	500,490	503,304	2,814
Total Administration, Attendance & Health	\$ 2,567,459	\$ 2,882,944	\$ 2,964,248	\$ 3,254,008	\$ 3,492,405	\$ 238,397

Salem City Schools
 General Fund Expenditures by State Categories
 FY 2022-23

	Actuals 2018-19	Actuals 2019-20	Budget 2020-21	Budget 2021-22	Budget 2022-23	Increase (Decrease)
Pupil Transportation:						
Transportation Management	\$ 155,692	\$ 157,252	\$ 175,875	\$ 174,075	\$ 221,493	\$ 47,418
Vehicle Operation Services	896,246	828,759	875,489	936,364	1,148,617	212,253
Monitoring Services	203,152	198,589	252,955	255,110	285,493	30,383
Vehicle Maintenance Services	161,785	164,017	188,933	244,602	253,585	8,983
Bus Purchases	153,797	38,300	70,491	300,000	300,000	-
Total Pupil Transportation	1,570,672	1,386,917	1,563,743	1,910,151	2,209,188	299,037
Operation & Maintenance:						
Building Services	3,196,415	3,098,829	3,160,970	3,405,985	3,627,458	221,473
Ground Services	109,187	88,359	82,729	106,000	106,000	-
Equipment Services	-	-	-	-	-	-
Security Services	37,798	38,542	737	-	-	-
Total Operation & Maintenance	3,343,400	3,225,730	3,244,436	3,511,985	3,733,458	221,473
Technology:						
Technology	1,405,015	1,331,418	1,716,127	1,464,513	1,970,378	505,865
Total Technology	1,405,015	1,331,418	1,716,127	1,464,513	1,970,378	505,865
Other Uses of Funds:						
Transfers to Other Funds	1,843,419	2,932,190	2,539,866	2,820,937	550,201	(2,270,736)
Total Other Uses of Funds	1,843,419	2,932,190	2,539,866	2,820,937	550,201	(2,270,736)
Total General Fund Expenditures	\$ 42,414,717	\$ 43,810,936	\$ 44,239,629	\$ 45,691,446	\$ 47,585,435	\$ 1,893,989
Beginning Balance	4,452,745	5,805,954	5,863,629			
Ending Balance	\$ 5,805,954	\$ 5,863,629	\$ 6,481,099			



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Central Instruction

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General Fund Expense Budget

Budget Year 2023

G/L Account - Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2023 City Council/Board Approval	Difference Vs2022 Adopted Budget
Fund 30 - School General Fund						
Locations 110 - Central Instruction						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 2 - Elementary						
Program 110 - Regular Instruction						
30-110-61-10-2-110-71167 - Compensation-Kindergarten Registration	2,286.50	2,035.75	2,048.50	2,360.00	2,360.00	.00
30-110-61-10-2-110-72100 - FICA	161.88	155.76	156.77	181.00	181.00	.00
30-110-61-10-2-110-72600 - Unemployment Compensation	.00	56.20	.00	.00	.00	.00
30-110-61-10-2-110-73190 - Safe Splash Program YMCA	2,400.00	.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	2,250.00	2,250.00	.00
30-110-61-10-2-110-76070 - Parent Involvement	.00	.00	.00	500.00	500.00	.00
30-110-61-10-2-110-76130 - Textbooks	80,345.03	66,338.94	148,133.44	190,102.00	190,102.00	.00
30-110-61-10-2-110-76210 - Character Education	1,086.63	1,171.83	.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	13,900.00	13,900.00	.00
30-110-61-10-2-110-76265 - Family Life	.00	.00	.00	100.00	100.00	.00
30-110-61-10-2-110-76315 - Kindergarten Registration	(170.00)	.00	.00	.00	.00	.00
30-110-61-10-2-110-76370 - Reading Intervention	9,320.00	4,016.93	9,269.97	9,320.00	9,320.00	.00
Program 110 - Regular Instruction Totals	\$105,392.77	\$82,966.28	\$268,764.44	\$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	9,152.00	9,152.00	.00
30-110-61-10-2-111-72100 - FICA	444.28	44.23	.00	701.00	701.00	.00
Program 111 - Remedial-School Day Totals	\$6,251.78	\$621.73	\$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	400.00	400.00	.00
30-110-61-10-2-115-72100 - FICA	27.32	.00	1.30	31.00	31.00	.00
30-110-61-10-2-115-73205 - Software Licensing Fees	19,779.18	21,083.60	21,756.20	21,085.00	21,085.00	.00
30-110-61-10-2-115-73225 - Professional Development - Conferences	.00	49.55	1,676.28	550.00	550.00	.00
30-110-61-10-2-115-76455 - Testing Materials-Assessment	4,320.67	.00	15,594.63	500.00	500.00	.00
Program 115 - Testing Totals	\$24,484.17	\$21,133.15	\$39,045.41	\$22,566.00	\$22,566.00	\$0.00
Program 120 - Special Education						
30-110-61-10-2-120-71146 - Compensation - ELL	33,486.25	50,622.79	56,208.00	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
30-110-61-10-2-120-71200 - Compensation-OT	.00	.00	12.52	.00	.00	.00

General Fund Expense Budget

Budget Year 2023

G/L Account - Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2023 City Council/Board Approval	Difference Vs2022 Adopted Budget
Fund 30 - School General Fund						
Locations 110 - Central Instruction						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 2 - Elementary						
Program 120 - Special Education						
30-110-61-10-2-120-71665 - Bonus Payments To Teachers	.00	.00	3,096.00	.00	.00	.00
30-110-61-10-2-120-72100 - FICA	3,023.82	4,164.83	4,434.08	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	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	.00	7,440.00	7,440.00
30-110-61-10-2-120-72400 - VRS Group Life Insurance	.00	503.64	575.97	639.00	815.00	176.00
30-110-61-10-2-120-72510 - Hybrid Disability Insurance	.00	101.70	102.33	.00	.00	.00
30-110-61-10-2-120-72750 - VRS Retiree Health Care Credit	.00	461.34	520.04	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	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	2,750.00	2,750.00	.00
30-110-61-10-2-120-73255 - Professional Development	.00	.00	.00	2,498.00	2,498.00	.00
30-110-61-10-2-120-73275 - Therapeutic Services -Sp Ed	131,868.82	139,354.95	178,048.88	141,216.00	141,216.00	.00
30-110-61-10-2-120-75529 - Travel-Itinerant	.00	.00	.00	500.00	500.00	.00
30-110-61-10-2-120-76431 - Special Ed - General	6,202.54	7,130.95	18,761.87	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	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	4,000.00	4,000.00	.00
Program 120 - Special Education Totals	\$206,652.51	\$247,959.21	\$306,801.56	\$247,824.00	\$273,183.00	\$25,359.00
Program 127 - Regional Sp Ed Program						
30-110-61-10-2-127-73297 - Tuition - Regional Sp Ed Program	281,956.76	336,017.86	.00	.00	.00	.00
Program 127 - Regional Sp Ed Program Totals	\$281,956.76	\$336,017.86	\$0.00	\$0.00	\$0.00	\$0.00
Program 128 - Risk Reduction						
30-110-61-10-2-128-71120 - Compensation-Instructional Salaries	19.00	2,736.00	190.00	.00	200.00	200.00
30-110-61-10-2-128-72100 - FICA	1.44	209.33	14.54	.00	16.00	16.00
30-110-61-10-2-128-73037 - Contractual Services - Other	.00	869.87	.00	.00	.00	.00
Program 128 - Risk Reduction Totals	\$20.44	\$3,815.20	\$204.54	\$0.00	\$216.00	\$216.00
Program 140 - Gifted						
30-110-61-10-2-140-71120 - Compensation-Instructional Salaries	9,805.94	60,245.04	60,418.54	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
30-110-61-10-2-140-72100 - FICA	665.26	4,058.81	4,152.21	4,609.00	5,102.00	493.00

General Fund Expense Budget

Budget Year 2023

G/L Account - Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2023 City Council/Board Approval	Difference Vs2022 Adopted Budget
Fund 30 - School General Fund						
Locations 110 - Central Instruction						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 2 - Elementary						
Program 140 - Gifted						
30-110-61-10-2-140-72210 - VRS Pension Contribution	1,845.08	9,446.40	10,047.29	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	8,860.00	8,860.00	.00
30-110-61-10-2-140-72400 - VRS Group Life Insurance	154.14	789.20	810.02	807.00	894.00	87.00
30-110-61-10-2-140-72750 - VRS Retiree Health Care Credit	141.22	723.00	731.52	729.00	807.00	78.00
30-110-61-10-2-140-76280 - Gifted	5,514.89	5,813.36	6,956.39	5,600.00	5,600.00	.00
Program 140 - Gifted Totals	\$19,349.87	\$89,101.29	\$92,864.89	\$90,863.00	\$99,040.00	\$8,177.00
Level 2 - Elementary Totals	\$644,108.30	\$781,614.72	\$707,680.84	\$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
30-110-61-10-3-110-73018 - Career - Tech Testing	10,259.00	10,394.44	8,329.59	10,500.00	10,500.00	.00
30-110-61-10-3-110-73037 - Contractual Services - Other	88.16	.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	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	175,000.00	175,000.00	.00
30-110-61-10-3-110-75529 - Travel-Itinerant	65.12	10.92	.00	.00	.00	.00
30-110-61-10-3-110-76035 - CPR/AED Recertification	.00	664.63	.00	800.00	800.00	.00
30-110-61-10-3-110-76042 - Distinguished Scholars	26,566.00	28,500.00	33,500.00	28,000.00	28,000.00	.00
30-110-61-10-3-110-76070 - Parent Involvement	.00	.00	.00	250.00	250.00	.00
30-110-61-10-3-110-76130 - Textbooks	49,815.50	75,293.69	62,293.41	71,298.00	71,298.00	.00
30-110-61-10-3-110-76250 - Enrichment	3,115.95	255.07	100.00	.00	.00	.00
30-110-61-10-3-110-76345 - Mathematics	1,544.00	.00	.00	.00	.00	.00
30-110-61-10-3-110-76455 - Testing Materials-Assessment	9.49	(15.00)	.00	.00	.00	.00
Program 110 - Regular Instruction Totals	\$223,104.48	\$265,721.79	\$237,950.29	\$332,348.00	\$384,221.00	\$51,873.00
Program 111 - Remedial-School Day						
30-110-61-10-3-111-71120 - Compensation-Instructional Salaries	3,316.50	110.00	.00	2,684.00	2,684.00	.00
30-110-61-10-3-111-72100 - FICA	253.71	8.42	.00	205.00	205.00	.00
30-110-61-10-3-111-73037 - Contractual Services - Other	1,638.35	552.56	580.00	6,399.00	6,899.00	500.00
Program 111 - Remedial-School Day Totals	\$5,208.56	\$670.98	\$580.00	\$9,288.00	\$9,788.00	\$500.00

General Fund Expense Budget

Budget Year 2023

G/L Account - Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2023 City Council/Board Approval	Difference Vs2022 Adopted Budget
Fund 30 - School General Fund						
Locations 110 - Central Instruction						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 3 - Secondary						
Program 115 - Testing						
30-110-61-10-3-115-71120 - Compensation-Instructional Salaries	3,463.75	182.75	3,608.25	3,500.00	3,500.00	.00
30-110-61-10-3-115-72100 - FICA	264.97	13.98	276.04	268.00	268.00	.00
30-110-61-10-3-115-73205 - Software Licensing Fees	25,369.60	17,643.20	17,262.15	17,565.00	17,565.00	.00
30-110-61-10-3-115-73225 - Professional Development - Conferences	.00	49.55	227.13	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	14,820.00	14,820.00	.00
Program 115 - Testing Totals	\$38,775.58	\$28,224.37	\$24,804.29	\$37,153.00	\$37,153.00	\$0.00
Program 120 - Special Education						
30-110-61-10-3-120-71110 - Compensation-Administrative	.00	.00	30,639.46	.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	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
30-110-61-10-3-120-72100 - FICA	1,421.08	1,597.94	3,810.77	3,968.00	7,328.00	3,360.00
30-110-61-10-3-120-72210 - VRS Pension Contribution	.00	.00	4,609.02	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
30-110-61-10-3-120-72300 - Group Health and Dental Insurance	.00	.00	.00	.00	8,667.00	8,667.00
30-110-61-10-3-120-72400 - VRS Group Life Insurance	.00	.00	371.12	695.00	1,284.00	589.00
30-110-61-10-3-120-72510 - Hybrid Disability Insurance	.00	11.24	.00	.00	.00	.00
30-110-61-10-3-120-72750 - VRS Retiree Health Care Credit	.00	.00	335.61	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	5,000.00	5,000.00	.00
30-110-61-10-3-120-73255 - Professional Development	.00	.00	.00	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	47,072.00	47,072.00	.00
30-110-61-10-3-120-76431 - Special Ed - General	892.36	751.11	1,400.72	1,200.00	1,200.00	.00
30-110-61-10-3-120-76438 - Supplies - EL	1,848.25	1,235.69	496.37	1,250.00	1,250.00	.00
30-110-61-10-3-120-76455 - Testing Materials-Assessment	.00	.00	628.82	.00	.00	.00
Program 120 - Special Education Totals	\$67,539.56	\$73,932.44	\$101,271.51	\$122,794.00	\$187,173.00	\$64,379.00
Program 121 - Alternative Education						
30-110-61-10-3-121-71120 - Compensation-Instructional Salaries	45,776.04	47,213.04	47,493.04	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	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	5,339.00	6,481.00	1,142.00

General Fund Expense Budget

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G/L Account - Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2023 City Council/Board Approval	Difference Vs2022 Adopted Budget
Fund 30 - School General Fund						
Locations 110 - Central Instruction						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 3 - Secondary						
Program 121 - Alternative Education						
30-110-61-10-3-121-72210 - VRS Pension Contribution	1,718.85	3,541.20	3,930.53	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	.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	9,943.00	9,943.00	.00
30-110-61-10-3-121-72400 - VRS Group Life Insurance	743.30	914.40	954.08	935.00	1,135.00	200.00
30-110-61-10-3-121-72510 - Hybrid Disability Insurance	123.60	101.16	113.18	.00	155.00	155.00
30-110-61-10-3-121-72750 - VRS Retiree Health Care Credit	680.85	837.60	861.52	845.00	1,025.00	180.00
Program 121 - Alternative Education Totals	\$85,329.74	\$100,783.46	\$103,649.09	\$98,459.00	\$117,544.00	\$19,085.00
Program 122 - Dropout Prevention						
30-110-61-10-3-122-71120 - Compensation-Instructional Salaries	10,463.50	17,148.98	17,550.59	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
30-110-61-10-3-122-72100 - FICA	543.52	1,052.36	1,295.56	1,328.00	1,569.00	241.00
30-110-61-10-3-122-72210 - VRS Pension Contribution	803.81	.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	.00	.00	.00
30-110-61-10-3-122-72300 - Group Health and Dental Insurance	1,905.40	4,776.48	7,150.80	6,960.00	6,960.00	.00
30-110-61-10-3-122-72400 - VRS Group Life Insurance	67.13	227.50	237.68	233.00	275.00	42.00
30-110-61-10-3-122-72510 - Hybrid Disability Insurance	.00	41.30	42.20	.00	.00	.00
30-110-61-10-3-122-72750 - VRS Retiree Health Care Credit	61.53	208.40	214.60	210.00	248.00	38.00
Program 122 - Dropout Prevention Totals	\$13,844.89	\$26,177.52	\$34,083.06	\$28,980.00	\$32,972.00	\$3,992.00
Program 127 - Regional Sp Ed Program						
30-110-61-10-3-127-73297 - Tuition - Regional Sp Ed Program	308,693.77	186,838.70	.00	.00	.00	.00
Program 127 - Regional Sp Ed Program Totals	\$308,693.77	\$186,838.70	\$0.00	\$0.00	\$0.00	\$0.00
Program 128 - Risk Reduction						
30-110-61-10-3-128-71120 - Compensation-Instructional Salaries	23,194.48	11,180.86	926.29	30,142.00	20,142.00	(10,000.00)
30-110-61-10-3-128-71151 - Compensation-Instructional Asst	1,003.75	.00	.00	.00	.00	.00
30-110-61-10-3-128-72100 - FICA	1,851.22	707.12	70.86	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	38,600.00	38,600.00	.00
30-110-61-10-3-128-75529 - Travel-Itinerant	.00	.00	.00	500.00	500.00	.00
30-110-61-10-3-128-76435 - Supplies - Instructional	7,709.93	2,636.86	12,609.77	10,000.00	20,000.00	10,000.00

General Fund Expense Budget

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G/L Account - Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2023 City Council/Board Approval	Difference Vs2022 Adopted Budget
Fund 30 - School General Fund						
Locations 110 - Central Instruction						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 3 - Secondary						
Program 128 - Risk Reduction						
Program 128 - Risk Reduction Totals	\$58,747.22	\$38,973.08	\$40,590.42	\$81,548.00	\$80,783.00	(\$765.00)
Program 140 - Gifted						
30-110-61-10-3-140-71120 - Compensation-Instructional Salaries	3,268.64	20,081.64	20,139.49	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
30-110-61-10-3-140-72100 - FICA	221.72	1,350.13	1,384.12	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	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	5,360.00	5,360.00	.00
30-110-61-10-3-140-72400 - VRS Group Life Insurance	51.38	263.10	270.03	269.00	298.00	29.00
30-110-61-10-3-140-72750 - VRS Retiree Health Care Credit	47.06	241.00	243.84	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	63,220.00	82,960.00	19,740.00
30-110-61-10-3-140-76280 - Gifted	1,127.38	78.00	67.89	1,500.00	1,500.00	.00
Program 140 - Gifted Totals	\$53,613.00	\$74,987.87	\$80,569.13	\$95,548.00	\$118,014.00	\$22,466.00
Level 3 - Secondary Totals	\$854,856.80	\$796,310.21	\$623,497.79	\$806,118.00	\$967,648.00	\$161,530.00
Level 4 - Middle						
Program 110 - Regular Instruction						
30-110-61-10-4-110-73215 - Spelling Bee	256.25	.00	.00	.00	.00	.00
30-110-61-10-4-110-73255 - Professional Development	868.46	292.86	.00	1,000.00	1,000.00	.00
30-110-61-10-4-110-73285 - Strings Program	425.00	490.00	.00	.00	.00	.00
30-110-61-10-4-110-76070 - Parent Involvement	.00	.00	.00	250.00	250.00	.00
30-110-61-10-4-110-76130 - Textbooks	7,285.52	43,970.71	42,193.18	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
30-110-61-10-4-110-76265 - Family Life	.00	.00	.00	100.00	100.00	.00
30-110-61-10-4-110-76345 - Mathematics	3,423.97	3,935.74	3,857.92	3,945.00	3,945.00	.00
30-110-61-10-4-110-76455 - Testing Materials-Assessment	9.49	.00	.00	.00	.00	.00
Program 110 - Regular Instruction Totals	\$14,115.01	\$51,387.39	\$48,432.46	\$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	45,009.00	2,684.00	(42,325.00)
30-110-61-10-4-111-72100 - FICA	8.42	.00	.00	206.00	206.00	.00

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Fund 30 - School General Fund						
Locations 110 - Central Instruction						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 4 - Middle						
Program 111 - Remedial-School Day						
Program 111 - Remedial-School Day Totals	\$118.42	\$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	2,000.00	2,000.00	.00
30-110-61-10-4-115-72100 - FICA	.00	.00	.00	153.00	153.00	.00
30-110-61-10-4-115-73205 - Software Licensing Fees	16,248.10	22,003.95	23,918.00	24,253.00	24,253.00	.00
30-110-61-10-4-115-73225 - Professional Development - Conferences	.00	101.44	610.98	1,000.00	1,000.00	.00
30-110-61-10-4-115-76455 - Testing Materials-Assessment	20.77	302.71	70.08	3,720.00	3,720.00	.00
Program 115 - Testing Totals	\$16,268.87	\$22,408.10	\$24,599.06	\$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	18,885.00	23,450.00	4,565.00
30-110-61-10-4-120-72100 - FICA	1,235.28	1,224.19	1,215.78	1,445.00	1,794.00	349.00
30-110-61-10-4-120-72600 - Unemployment Compensation	.00	.00	407.29	.00	.00	.00
30-110-61-10-4-120-73010 - Autism Support Services	3,240.00	.00	575.00	2,000.00	2,000.00	.00
30-110-61-10-4-120-73255 - Professional Development	.00	.00	.00	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	47,072.00	47,072.00	.00
30-110-61-10-4-120-76431 - Special Ed - General	944.30	855.87	2,378.08	1,200.00	1,200.00	.00
30-110-61-10-4-120-76438 - Supplies - EL	1,605.95	1,296.24	994.55	1,250.00	1,250.00	.00
Program 120 - Special Education Totals	\$61,280.65	\$66,107.26	\$61,438.90	\$74,349.00	\$79,263.00	\$4,914.00
Program 122 - Dropout Prevention						
30-110-61-10-4-122-71120 - Compensation-Instructional Salaries	4,435.18	.00	.00	.00	.00	.00
30-110-61-10-4-122-72100 - FICA	229.25	.00	.00	.00	.00	.00
30-110-61-10-4-122-72210 - VRS Pension Contribution	344.47	.00	.00	.00	.00	.00
30-110-61-10-4-122-72300 - Group Health and Dental Insurance	816.54	.00	.00	.00	.00	.00
30-110-61-10-4-122-72400 - VRS Group Life Insurance	28.77	.00	.00	.00	.00	.00
30-110-61-10-4-122-72750 - VRS Retiree Health Care Credit	26.38	.00	.00	.00	.00	.00
Program 122 - Dropout Prevention Totals	\$5,880.59	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

General Fund Expense Budget

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G/L Account - Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2023 City Council/Board Approval	Difference Vs2022 Adopted Budget
Fund 30 - School General Fund						
Locations 110 - Central Instruction						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 4 - Middle						
Program 127 - Regional Sp Ed Program						
30-110-61-10-4-127-73297 - Tuition - Regional Sp Ed Program	196,072.53	135,325.34	.00	.00	.00	.00
Program 127 - Regional Sp Ed Program	\$196,072.53	\$135,325.34	\$0.00	\$0.00	\$0.00	\$0.00
Totals						
Program 128 - Risk Reduction						
30-110-61-10-4-128-71120 - Compensation-Instructional Salaries	2,128.00	551.00	.00	.00	.00	.00
30-110-61-10-4-128-72100 - FICA	162.77	42.15	.00	.00	.00	.00
30-110-61-10-4-128-73037 - Contractual Services - Other	50.00	1,079.38	.00	.00	.00	.00
30-110-61-10-4-128-76435 - Supplies - Instructional	.00	22.22	.00	.00	.00	.00
Program 128 - Risk Reduction Totals	\$2,340.77	\$1,694.75	\$0.00	\$0.00	\$0.00	\$0.00
Program 140 - Gifted						
30-110-61-10-4-140-71120 - Compensation-Instructional Salaries	8,716.40	53,551.20	53,705.40	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
30-110-61-10-4-140-72100 - FICA	591.36	3,600.08	3,690.75	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	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	7,860.00	7,860.00	.00
30-110-61-10-4-140-72400 - VRS Group Life Insurance	137.02	701.50	720.06	718.00	794.00	76.00
30-110-61-10-4-140-72750 - VRS Retiree Health Care Credit	125.52	642.60	650.15	648.00	717.00	69.00
30-110-61-10-4-140-76280 - Gifted	2,272.61	2,014.47	2,844.28	2,000.00	2,000.00	.00
Program 140 - Gifted Totals	\$14,570.39	\$76,040.45	\$79,207.38	\$77,774.00	\$85,041.00	\$7,267.00
Level 4 - Middle Totals	\$310,647.23	\$352,963.29	\$213,677.80	\$435,086.00	\$404,942.00	(\$30,144.00)
Level 6 - Summer						
Program 112 - Remedial-Summer						
30-110-61-10-6-112-71110 - Compensation-Administrative	.00	.00	.00	3,200.00	3,200.00	.00
30-110-61-10-6-112-71120 - Compensation-Instructional Salaries	32,726.17	48,031.06	40,334.46	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	3,922.00	3,922.00	.00
30-110-61-10-6-112-76435 - Supplies - Instructional	581.79	328.52	136.73	800.00	800.00	.00
Program 112 - Remedial-Summer Totals	\$35,811.52	\$52,025.75	\$43,556.88	\$98,311.00	\$55,987.00	(\$42,324.00)
Program 160 - Summer						
30-110-61-10-6-160-71120 - Compensation-Instructional Salaries	306.74	.00	.00	.00	.00	.00

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Fund 30 - School General Fund						
Locations 110 - Central Instruction						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 6 - Summer						
Program 160 - Summer						
30-110-61-10-6-160-71196 - Compensation - Summer School Teacher	47,136.02	25,251.54	25,595.85	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	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	2,100.00	2,100.00	.00
30-110-61-10-6-160-76435 - Supplies - Instructional	.00	.00	.00	250.00	250.00	.00
Program 160 - Summer Totals	\$52,032.15	\$29,864.55	\$27,793.94	\$68,999.00	\$70,529.00	\$1,530.00
Level 6 - Summer Totals	\$87,843.67	\$81,890.30	\$71,350.82	\$167,310.00	\$126,516.00	(\$40,794.00)
Level 7 - Adult						
Program 170 - Adult						
30-110-61-10-7-170-71120 - Compensation-Instructional Salaries	1,200.01	600.00	2.75	.00	.00	.00
30-110-61-10-7-170-72100 - FICA	91.80	45.90	.60	.00	.00	.00
30-110-61-10-7-170-72600 - Unemployment Compensation	.00	.00	800.99	.00	.00	.00
Program 170 - Adult Totals	\$1,291.81	\$645.90	\$804.34	\$0.00	\$0.00	\$0.00
Level 7 - Adult Totals	\$1,291.81	\$645.90	\$804.34	\$0.00	\$0.00	\$0.00
Sub-Function 10 - Classroom Instruction Totals	\$1,898,747.81	\$2,013,424.42	\$1,617,011.59	\$2,001,833.00	\$2,126,177.00	\$124,344.00
Sub-Function 21 - Student Guidance						
Level 2 - Elementary						
Program 110 - Regular Instruction						
30-110-61-21-2-110-76285 - Guidance	.00	.00	.00	250.00	250.00	.00
Program 110 - Regular Instruction Totals	\$0.00	\$0.00	\$0.00	\$250.00	\$250.00	\$0.00
Level 2 - Elementary Totals	\$0.00	\$0.00	\$0.00	\$250.00	\$250.00	\$0.00
Level 3 - Secondary						
Program 110 - Regular Instruction						
30-110-61-21-3-110-76285 - Guidance	71.25	71.25	133.38	175.00	175.00	.00
Program 110 - Regular Instruction Totals	\$71.25	\$71.25	\$133.38	\$175.00	\$175.00	\$0.00
Program 120 - Special Education						
30-110-61-21-3-120-76285 - Guidance	3.75	3.75	7.02	.00	.00	.00
Program 120 - Special Education Totals	\$3.75	\$3.75	\$7.02	\$0.00	\$0.00	\$0.00
Level 3 - Secondary Totals	\$75.00	\$75.00	\$140.40	\$175.00	\$175.00	\$0.00

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Fund 30 - School General Fund						
Locations 110 - Central Instruction						
Function 61 - Instruction						
Sub-Function 21 - Student Guidance						
Level 4 - Middle						
Program 110 - Regular Instruction						
30-110-61-21-4-110-76285 - Guidance	.00	.00	.00	175.00	175.00	.00
Program 110 - Regular Instruction Totals	\$0.00	\$0.00	\$0.00	\$175.00	\$175.00	\$0.00
Level 4 - Middle Totals	\$0.00	\$0.00	\$0.00	\$175.00	\$175.00	\$0.00
Sub-Function 21 - Student Guidance Totals	\$75.00	\$75.00	\$140.40	\$600.00	\$600.00	\$0.00
Sub-Function 22 - Student Social Worker						
Level 2 - Elementary						
Program 110 - Regular Instruction						
30-110-61-22-2-110-71120 - Compensation-Instructional Salaries	25,622.56	26,394.48	26,428.47	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
30-110-61-22-2-110-72100 - FICA	1,965.19	2,025.72	2,096.23	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	4,387.00	7,411.00	3,024.00
30-110-61-22-2-110-72300 - Group Health and Dental Insurance	.00	.00	350.34	.00	.00	.00
30-110-61-22-2-110-72400 - VRS Group Life Insurance	335.66	345.84	354.21	354.00	598.00	244.00
30-110-61-22-2-110-72750 - VRS Retiree Health Care Credit	307.51	316.68	319.74	319.00	540.00	221.00
Program 110 - Regular Instruction Totals	\$32,248.59	\$33,221.40	\$34,870.18	\$33,474.00	\$56,552.00	\$23,078.00
Program 120 - Special Education						
30-110-61-22-2-120-71120 - Compensation-Instructional Salaries	17,081.72	17,596.32	17,618.97	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
30-110-61-22-2-120-72100 - FICA	1,310.12	1,350.39	1,397.45	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	2,924.00	4,941.00	2,017.00
30-110-61-22-2-120-72300 - Group Health and Dental Insurance	.00	.00	233.56	.00	.00	.00
30-110-61-22-2-120-72400 - VRS Group Life Insurance	223.78	230.52	236.10	236.00	398.00	162.00
30-110-61-22-2-120-72750 - VRS Retiree Health Care Credit	205.00	211.20	213.15	213.00	360.00	147.00
Program 120 - Special Education Totals	\$21,499.06	\$22,147.47	\$23,246.70	\$22,315.00	\$37,702.00	\$15,387.00
Program 125 - Parent Resource Center						
30-110-61-22-2-125-71145 - Compensation - Parent Resource Ctr	3,258.61	3,319.50	3,863.76	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
30-110-61-22-2-125-72100 - FICA	249.28	253.96	293.55	254.00	280.00	26.00
30-110-61-22-2-125-72220 - VRS Hybrid Pension Contribution	.00	.00	283.87	.00	.00	.00

General Fund Expense Budget

Budget Year 2023

G/L Account - Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2023 City Council/Board Approval	Difference Vs2022 Adopted Budget
Fund 30 - School General Fund						
Locations 110 - Central Instruction						
Function 61 - Instruction						
Sub-Function 22 - Student Social Worker						
Level 2 - Elementary						
Program 125 - Parent Resource Center						
30-110-61-22-2-125-72300 - Group Health and Dental Insurance	.00	.00	865.62	.00	.00	.00
30-110-61-22-2-125-72400 - VRS Group Life Insurance	.00	.00	22.89	.00	.00	.00
30-110-61-22-2-125-72510 - Hybrid Disability Insurance	.00	.00	4.07	.00	.00	.00
30-110-61-22-2-125-72750 - VRS Retiree Health Care Credit	.00	.00	20.68	.00	.00	.00
30-110-61-22-2-125-76435 - Supplies - Instructional	18.99	.00	.00	500.00	500.00	.00
Program 125 - Parent Resource Center Totals	\$3,526.88	\$3,573.46	\$5,741.44	\$4,068.00	\$4,439.00	\$371.00
Level 2 - Elementary Totals	\$57,274.53	\$58,942.33	\$63,858.32	\$59,857.00	\$98,693.00	\$38,836.00
Level 3 - Secondary						
Program 110 - Regular Instruction						
30-110-61-22-3-110-71120 - Compensation-Instructional Salaries	25,622.56	26,394.48	26,428.47	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	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	4,387.00	7,411.00	3,024.00
30-110-61-22-3-110-72300 - Group Health and Dental Insurance	.00	.00	350.34	.00	.00	.00
30-110-61-22-3-110-72400 - VRS Group Life Insurance	335.66	345.84	354.21	354.00	598.00	244.00
30-110-61-22-3-110-72750 - VRS Retiree Health Care Credit	307.44	316.68	319.74	319.00	540.00	221.00
Program 110 - Regular Instruction Totals	\$32,248.41	\$33,221.40	\$33,870.31	\$33,474.00	\$56,552.00	\$23,078.00
Program 120 - Special Education						
30-110-61-22-3-120-71120 - Compensation-Instructional Salaries	17,081.72	17,596.32	17,618.97	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	1,346.00	2,274.00	928.00
30-110-61-22-3-120-72210 - VRS Pension Contribution	2,678.41	2,759.04	2,928.27	2,924.00	4,941.00	2,017.00
30-110-61-22-3-120-72300 - Group Health and Dental Insurance	.00	.00	233.56	.00	.00	.00
30-110-61-22-3-120-72400 - VRS Group Life Insurance	223.78	230.40	235.98	236.00	398.00	162.00
30-110-61-22-3-120-72750 - VRS Retiree Health Care Credit	204.97	211.20	213.27	213.00	360.00	147.00
Program 120 - Special Education Totals	\$21,499.00	\$22,147.66	\$22,580.13	\$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	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
30-110-61-22-3-125-72100 - FICA	247.66	253.78	296.60	254.00	280.00	26.00
30-110-61-22-3-125-72220 - VRS Hybrid Pension Contribution	.00	.00	283.87	.00	.00	.00

General Fund Expense Budget

Budget Year 2023

G/L Account - Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2023 City Council/Board Approval	Difference Vs2022 Adopted Budget
Fund 30 - School General Fund						
Locations 110 - Central Instruction						
Function 61 - Instruction						
Sub-Function 22 - Student Social Worker						
Level 3 - Secondary						
Program 125 - Parent Resource Center						
30-110-61-22-3-125-72300 - Group Health and Dental Insurance	.00	.00	865.62	.00	.00	.00
30-110-61-22-3-125-72400 - VRS Group Life Insurance	.00	.00	22.89	.00	.00	.00
30-110-61-22-3-125-72510 - Hybrid Disability Insurance	.00	.00	4.07	.00	.00	.00
30-110-61-22-3-125-72750 - VRS Retiree Health Care Credit	.00	.00	20.68	.00	.00	.00
Program 125 - Parent Resource Center	\$3,485.44	\$3,571.83	\$5,784.55	\$3,568.00	\$3,939.00	\$371.00
Totals						
Level 3 - Secondary Totals	\$57,232.85	\$58,940.89	\$62,234.99	\$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	\$119,214.00	\$196,886.00	\$77,672.00
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	3,420.00	3,420.00	.00
30-110-61-23-2-124-72100 - FICA	232.92	486.56	.00	262.00	262.00	.00
Program 124 - Homebound Totals	\$3,277.67	\$6,846.81	\$0.00	\$3,682.00	\$3,682.00	\$0.00
Level 2 - Elementary Totals	\$3,277.67	\$6,846.81	\$0.00	\$3,682.00	\$3,682.00	\$0.00
Level 3 - Secondary						
Program 124 - Homebound						
30-110-61-23-3-124-71120 - Compensation-Instructional Salaries	15,983.75	.00	.00	30,940.00	30,940.00	.00
30-110-61-23-3-124-72100 - FICA	1,222.76	.00	.00	2,367.00	2,367.00	.00
Program 124 - Homebound Totals	\$17,206.51	\$0.00	\$0.00	\$33,307.00	\$33,307.00	\$0.00
Level 3 - Secondary Totals	\$17,206.51	\$0.00	\$0.00	\$33,307.00	\$33,307.00	\$0.00
Level 4 - Middle						
Program 124 - Homebound						
30-110-61-23-4-124-71120 - Compensation-Instructional Salaries	4,821.25	2,983.00	4,474.50	6,840.00	6,840.00	.00
30-110-61-23-4-124-72100 - FICA	368.86	228.18	342.34	523.00	523.00	.00
Program 124 - Homebound Totals	\$5,190.11	\$3,211.18	\$4,816.84	\$7,363.00	\$7,363.00	\$0.00
Level 4 - Middle Totals	\$5,190.11	\$3,211.18	\$4,816.84	\$7,363.00	\$7,363.00	\$0.00
Sub-Function 23 - Student- Homebound Totals	\$25,674.29	\$10,057.99	\$4,816.84	\$44,352.00	\$44,352.00	\$0.00

General Fund Expense Budget

Budget Year 2023

G/L Account - Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2023 City Council/Board Approval	Difference Vs2022 Adopted Budget
Fund 30 - School General Fund						
Locations 110 - Central Instruction						
Function 61 - Instruction						
Sub-Function 31 - Instr. Sup. - Improve. of Instr.						
Level 2 - Elementary						
Program 110 - Regular Instruction						
30-110-61-31-2-110-71110 - Compensation-Administrative	.00	114,773.04	115,222.02	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	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	35,561.00	42,022.00	6,461.00
30-110-61-31-2-110-71200 - Compensation-OT	30.96	205.16	.00	100.00	100.00	.00
30-110-61-31-2-110-71522 - Compensation-REWIP Retirees	48,755.20	.00	.00	.00	.00	.00
30-110-61-31-2-110-71625 - Compensation-Travel Allowance	.00	1,200.00	1,200.00	1,200.00	1,200.00	.00
30-110-61-31-2-110-71665 - Bonus Payments To Teachers	.00	.00	1,548.00	.00	.00	.00
30-110-61-31-2-110-72100 - FICA	6,266.70	11,582.17	12,252.58	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	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	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	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	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	1,819.00	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
30-110-61-31-2-110-73030 - Conferences-Student Services	2,126.77	20.00	.00	3,294.00	3,294.00	.00
30-110-61-31-2-110-73115 - Printing Services	1,914.76	842.00	1,909.50	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	11,034.00	11,034.00	.00
30-110-61-31-2-110-75201 - Postage-Student Mailings	.00	1,217.17	721.77	.00	.00	.00
30-110-61-31-2-110-75507 - Travel- Supr of Student Services	315.78	.00	.00	.00	.00	.00
30-110-61-31-2-110-75515 - Travel-Director of Elem Inst	127.00	388.82	545.00	1,520.00	1,520.00	.00
30-110-61-31-2-110-75529 - Travel-Itinerant	73.64	10.92	.07	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	2,000.00	2,000.00	.00
Program 110 - Regular Instruction Totals	\$118,339.37	\$220,384.09	\$227,817.66	\$234,103.00	\$272,473.00	\$38,370.00
Program 120 - Special Education						
30-110-61-31-2-120-71110 - Compensation-Administrative	53,046.00	56,256.00	56,256.12	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	61,498.00	70,438.00	8,940.00
30-110-61-31-2-120-71200 - Compensation-OT	85.65	4.81	.00	50.00	50.00	.00
30-110-61-31-2-120-71625 - Compensation-Travel Allowance	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	.00

General Fund Expense Budget

Budget Year 2023

G/L Account - Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2023 City Council/Board Approval	Difference Vs2022 Adopted Budget
Fund 30 - School General Fund						
Locations 110 - Central Instruction						
Function 61 - Instruction						
Sub-Function 31 - Instr. Sup. - Improve. of Instr.						
Level 2 - Elementary						
Program 120 - Special Education						
30-110-61-31-2-120-71665 - Bonus Payments To Teachers	.00	.00	5,418.00	.00	.00	.00
30-110-61-31-2-120-72100 - FICA	7,893.59	8,590.55	9,102.91	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	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	.00	.00	.00
30-110-61-31-2-120-72300 - Group Health and Dental Insurance	17,796.96	20,528.70	21,807.18	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	1,578.00	1,775.00	197.00
30-110-61-31-2-120-72510 - Hybrid Disability Insurance	131.09	119.12	59.76	.00	.00	.00
30-110-61-31-2-120-72750 - VRS Retiree Health Care Credit	1,353.12	1,413.24	1,435.67	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	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
30-110-61-31-2-120-75508 - Travel - Director of Student Services	1,109.28	1,574.15	799.00	1,372.00	1,372.00	.00
30-110-61-31-2-120-75529 - Travel-Itinerant	.00	74.09	.00	.00	.00	.00
30-110-61-31-2-120-76465 - Testing Materials-Other	8,039.66	5,709.57	5,176.65	8,000.00	10,500.00	2,500.00
Program 120 - Special Education Totals	\$172,491.51	\$178,492.94	\$185,862.30	\$176,924.00	\$198,076.00	\$21,152.00
Program 140 - Gifted						
30-110-61-31-2-140-73230 - Professional Development - Gifted	438.00	684.21	.00	870.00	870.00	.00
Program 140 - Gifted Totals	\$438.00	\$684.21	\$0.00	\$870.00	\$870.00	\$0.00
Level 2 - Elementary Totals	\$291,268.88	\$399,561.24	\$413,679.96	\$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	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	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	47,598.00	52,982.00	5,384.00
30-110-61-31-3-110-71200 - Compensation-OT	.00	.00	.00	50.00	50.00	.00
30-110-61-31-3-110-71625 - Compensation-Travel Allowance	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	.00
30-110-61-31-3-110-71665 - Bonus Payments To Teachers	.00	.00	4,644.00	.00	.00	.00
30-110-61-31-3-110-72100 - FICA	13,191.58	12,474.91	12,591.15	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	27,369.00	29,237.00	1,868.00

General Fund Expense Budget

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G/L Account - Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2023 City Council/Board Approval	Difference Vs2022 Adopted Budget
Fund 30 - School General Fund						
Locations 110 - Central Instruction						
Function 61 - Instruction						
Sub-Function 31 - Instr. Sup. - Improve. of Instr.						
Level 3 - Secondary						
Program 110 - Regular Instruction						
30-110-61-31-3-110-72300 - Group Health and Dental Insurance	16,137.96	14,755.80	15,441.60	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	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	1,993.00	2,129.00	136.00
30-110-61-31-3-110-73030 - Conferences-Student Services	2,409.29	(279.89)	.00	3,293.00	3,293.00	.00
30-110-61-31-3-110-73115 - Printing Services	201.87	337.50	3,296.06	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	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	1,440.00	1,440.00	.00
30-110-61-31-3-110-75529 - Travel-Itinerant	48.34	.00	.00	.00	.00	.00
30-110-61-31-3-110-76435 - Supplies - Instructional	44.29	.00	.00	.00	.00	.00
Program 110 - Regular Instruction Totals	\$242,726.26	\$230,019.85	\$236,626.93	\$269,496.00	\$284,690.00	\$15,194.00
Program 120 - Special Education						
30-110-61-31-3-120-71110 - Compensation-Administrative	53,046.00	56,256.00	56,256.12	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	61,498.00	70,438.00	8,940.00
30-110-61-31-3-120-71200 - Compensation-OT	83.27	4.21	.00	50.00	50.00	.00
30-110-61-31-3-120-71665 - Bonus Payments To Teachers	.00	.00	3,096.00	.00	.00	.00
30-110-61-31-3-120-72100 - FICA	7,801.10	8,498.02	8,787.79	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	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	.00	.00	.00
30-110-61-31-3-120-72300 - Group Health and Dental Insurance	17,796.84	20,528.58	21,807.12	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	1,578.00	1,775.00	197.00
30-110-61-31-3-120-72510 - Hybrid Disability Insurance	.00	.00	59.73	.00	.00	.00
30-110-61-31-3-120-72750 - VRS Retiree Health Care Credit	1,352.76	1,412.76	1,428.34	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	807.00	807.00	.00
30-110-61-31-3-120-75529 - Travel-Itinerant	1,612.57	926.90	477.29	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	2,000.00	2,000.00	.00
Program 120 - Special Education Totals	\$162,031.22	\$172,395.85	\$177,436.90	\$168,861.00	\$189,013.00	\$20,152.00
Program 140 - Gifted						
30-110-61-31-3-140-73230 - Professional Development - Gifted	.00	45.29	.00	440.00	440.00	.00

General Fund Expense Budget

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G/L Account - Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2023 City Council/Board Approval	Difference Vs2022 Adopted Budget
Fund 30 - School General Fund						
Locations 110 - Central Instruction						
Function 61 - Instruction						
Sub-Function 31 - Instr. Sup. - Improve. of Instr.						
Level 3 - Secondary						
Program 140 - Gifted						
Program 140 - Gifted Totals	\$0.00	\$45.29	\$0.00	\$440.00	\$440.00	\$0.00
Level 3 - Secondary Totals	\$404,757.48	\$402,460.99	\$414,063.83	\$438,797.00	\$474,143.00	\$35,346.00
Level 4 - Middle						
Program 110 - Regular Instruction						
30-110-61-31-4-110-71110 - Compensation-Administrative	145,203.81	42,781.56	42,821.43	42,782.00	47,343.00	4,561.00
30-110-61-31-4-110-71120 - Compensation-Instructional Salaries	.00	.00	306.00	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
30-110-61-31-4-110-71665 - Bonus Payments To Teachers	.00	.00	774.00	.00	.00	.00
30-110-61-31-4-110-72100 - FICA	10,920.04	2,921.03	2,999.45	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	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	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	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	518.00	573.00	55.00
30-110-61-31-4-110-73030 - Conferences-Student Services	1,902.02	754.50	.00	3,293.00	3,293.00	.00
30-110-61-31-4-110-73115 - Printing Services	326.87	.00	314.50	.00	.00	.00
30-110-61-31-4-110-73245 - Professional Development - Tuition Assistance	1,408.98	1,849.52	3,772.45	3,033.00	3,033.00	.00
30-110-61-31-4-110-75201 - Postage-Student Mailings	.00	335.00	.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
30-110-61-31-4-110-75529 - Travel-Itinerant	92.78	10.92	.00	.00	.00	.00
30-110-61-31-4-110-76045 - Furniture and Equip <\$5,000	.00	119.99	.00	750.00	750.00	.00
Program 110 - Regular Instruction Totals	\$201,034.80	\$60,847.82	\$63,927.71	\$75,604.00	\$81,388.00	\$5,784.00
Program 120 - Special Education						
30-110-61-31-4-120-73075 - Legal Notices-Special Education	794.40	720.72	197.68	1,500.00	1,500.00	.00
30-110-61-31-4-120-73225 - Professional Development - Conferences	1,750.54	839.64	265.00	807.00	807.00	.00
30-110-61-31-4-120-76465 - Testing Materials-Other	1,931.24	1,475.75	1,433.01	2,000.00	8,000.00	6,000.00
Program 120 - Special Education Totals	\$4,476.18	\$3,036.11	\$1,895.69	\$4,307.00	\$10,307.00	\$6,000.00

General Fund Expense Budget

Budget Year 2023

G/L Account - Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2023 City Council/Board Approval	Difference Vs2022 Adopted Budget
Fund 30 - School General Fund						
Locations 110 - Central Instruction						
Function 61 - Instruction						
Sub-Function 31 - Instr. Sup. - Improve. of Instr.						
Level 4 - Middle						
Program 140 - Gifted						
30-110-61-31-4-140-73230 - Professional Development - Gifted	1,068.00	609.38	.00	1,290.00	1,290.00	.00
Program 140 - Gifted Totals	\$1,068.00	\$609.38	\$0.00	\$1,290.00	\$1,290.00	\$0.00
Level 4 - Middle Totals	\$206,578.98	\$64,493.31	\$65,823.40	\$81,201.00	\$92,985.00	\$11,784.00
Level 7 - Adult						
Program 170 - Adult						
30-110-61-31-7-170-71157 - Compensation-Regional Adult Ed Prog Mgr	.00	2,989.85	.00	.00	.00	.00
30-110-61-31-7-170-71522 - Compensation-REWIP Retirees	5,988.84	6,226.16	6,173.81	6,701.00	6,701.00	.00
30-110-61-31-7-170-72100 - FICA	3,157.33	654.68	472.29	513.00	513.00	.00
30-110-61-31-7-170-72210 - VRS Pension Contribution	1,323.15	.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
30-110-61-31-7-170-72300 - Group Health and Dental Insurance	3,925.44	220.84	.00	.00	.00	.00
30-110-61-31-7-170-72400 - VRS Group Life Insurance	513.44	170.61	.00	.00	.00	.00
30-110-61-31-7-170-72510 - Hybrid Disability Insurance	83.04	7.14	.00	.00	.00	.00
30-110-61-31-7-170-72750 - VRS Retiree Health Care Credit	470.38	36.21	.00	.00	.00	.00
30-110-61-31-7-170-72800 - Termination Pay for Vac/Sick Leave	8,000.00	.00	.00	.00	.00	.00
30-110-61-31-7-170-76435 - Supplies - Instructional	.00	2.49	.00	.00	.00	.00
Program 170 - Adult Totals	\$28,284.42	\$10,499.94	\$6,646.10	\$7,214.00	\$7,214.00	\$0.00
Level 7 - Adult Totals	\$28,284.42	\$10,499.94	\$6,646.10	\$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	\$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	\$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	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	750.00	750.00	.00
30-110-68-21-9-800-71625 - Compensation-Travel Allowance	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	.00
30-110-68-21-9-800-71665 - Bonus Payments To Teachers	.00	.00	10,836.00	.00	.00	.00
30-110-68-21-9-800-72100 - FICA	30,061.19	31,372.61	32,932.53	33,409.00	41,428.00	8,019.00

General Fund Expense Budget

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G/L Account - Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2023 City Council/Board Approval	Difference Vs2022 Adopted Budget
Fund 30 - School General Fund						
Locations 110 - Central Instruction						
Function 68 - Technology						
Sub-Function 21 - Student Guidance						
Level 9 - District Wide						
Program 800 - Technology						
30-110-68-21-9-800-72210 - VRS Pension Contribution	59,794.92	62,356.20	67,763.10	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	.00	.00	.00
30-110-68-21-9-800-72300 - Group Health and Dental Insurance	47,686.80	46,587.36	48,112.60	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	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	.00	.00	.00
30-110-68-21-9-800-72750 - VRS Retiree Health Care Credit	5,079.72	5,290.92	5,413.32	5,261.00	6,529.00	1,268.00
30-110-68-21-9-800-72800 - Termination Pay for Vac/Sick Leave	.00	.00	623.42	.00	.00	.00
30-110-68-21-9-800-73205 - Software Licensing Fees	181,449.29	169,126.12	152,287.45	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	5,440.00	5,440.00	.00
30-110-68-21-9-800-75529 - Travel-Itinerant	453.77	439.74	863.43	500.00	500.00	.00
30-110-68-21-9-800-76515 - Software-Instructional	57,251.00	58,711.09	66,914.99	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	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	53,172.00	246,433.00	193,261.00
Program 800 - Technology Totals	\$849,651.74	\$855,858.01	\$875,628.51	\$966,025.00	\$1,428,744.00	\$462,719.00
Level 9 - District Wide Totals	\$849,651.74	\$855,858.01	\$875,628.51	\$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	\$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	11,556.00	1,200.00
Program 800 - Technology Totals	\$4,695.60	\$9,083.42	\$11,856.00	\$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	\$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	\$11,556.00	\$1,200.00
Function 68 - Technology Totals	\$854,347.34	\$864,941.43	\$887,484.51	\$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	\$4,081,489.00	\$4,854,076.00	\$772,587.00



Salem High

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General Fund Expense Budget

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G/L Account - Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2023 City Council/Board Approval	Difference Vs2022 Adopted Budget
Fund 30 - School General Fund						
Locations 111 - Salem High School						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 3 - Secondary						
Program 110 - Regular Instruction						
30-111-61-10-3-110-71120 - Compensation-Instructional Salaries	3,632,270.81	3,617,677.13	3,500,161.37	3,595,165.00	3,793,737.00	198,572.00
30-111-61-10-3-110-71151 - Compensation-Instructional Asst	56,533.20	57,721.08	59,934.20	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	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	13,238.00	13,163.00	(75.00)
30-111-61-10-3-110-71200 - Compensation-OT	.00	10.28	.00	.00	.00	.00
30-111-61-10-3-110-71520 - Compensation-Substitutes	115,463.45	121,877.38	74,315.87	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	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
30-111-61-10-3-110-71650 - Compensation-NBC Teacher Bonus	37,500.00	45,000.00	57,500.00	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
30-111-61-10-3-110-72100 - FICA	294,256.40	287,840.27	277,927.93	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	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	.00	.00	.00
30-111-61-10-3-110-72300 - Group Health and Dental Insurance	419,392.91	424,459.08	436,094.33	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	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	.00	.00	.00
30-111-61-10-3-110-72600 - Unemployment Compensation	.00	.00	5,391.36	.00	.00	.00
30-111-61-10-3-110-72700 - Workers Compensation	23,406.00	23,830.00	25,575.00	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	43,378.00	46,242.00	2,864.00
30-111-61-10-3-110-72800 - Termination Pay for Vac/Sick Leave	8,480.00	18,280.00	21,560.00	.00	.00	.00
30-111-61-10-3-110-72850 - OPEB ARC	24,011.00	24,011.00	22,584.17	.00	.00	.00
30-111-61-10-3-110-73125 - Repair/Maint - Art	723.36	.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	3,645.00	3,645.00	.00
30-111-61-10-3-110-73145 - Repair/Maint - Family and Consumer Science	.00	143.64	.00	.00	.00	.00
30-111-61-10-3-110-73150 - Repair/Maint - Math	.00	269.97	.00	.00	.00	.00
30-111-61-10-3-110-73155 - Repair/Maint - Piano	350.00	300.00	267.00	350.00	350.00	.00
30-111-61-10-3-110-73165 - Repair/Maint - Science	756.60	.00	.00	880.00	880.00	.00

General Fund Expense Budget

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G/L Account - Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2023 City Council/Board Approval	Difference Vs2022 Adopted Budget
Fund 30 - School General Fund						
Locations 111 - Salem High School						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 3 - Secondary						
Program 110 - Regular Instruction						
30-111-61-10-3-110-73170 - Repair/Maint - Tech Ed	2,158.72	2,165.53	2,152.94	2,165.00	2,165.00	.00
30-111-61-10-3-110-73255 - Professional Development	890.39	1,895.55	1,501.70	5,000.00	5,000.00	.00
30-111-61-10-3-110-73256 - Professional Development - Athletic Training Certifications	.00	.00	1,134.00	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	8,000.00	8,000.00	.00
30-111-61-10-3-110-76015 - Allotment	65,520.20	66,045.15	63,722.64	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	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
30-111-61-10-3-110-76045 - Furniture and Equip <\$5,000	520.11	279.97	25,779.07	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	1,800.00	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
30-111-61-10-3-110-76136 - Fine Arts	.00	1,364.06	1,544.96	1,706.00	2,056.00	350.00
30-111-61-10-3-110-76137 - Ceramics	.00	2,120.81	2,663.37	3,400.00	3,400.00	.00
30-111-61-10-3-110-76138 - Graphic Arts	.00	1,238.33	1,199.33	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	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	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	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	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	2,500.00	2,500.00	.00
30-111-61-10-3-110-76185 - Business Education	.00	.00	521.60	570.00	570.00	.00
30-111-61-10-3-110-76190 - Career Communications	1,198.26	1,206.19	1,212.58	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	3,067.00	3,067.00	.00
30-111-61-10-3-110-76215 - Choir	1,755.40	1,707.87	2,454.38	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
30-111-61-10-3-110-76231 - Computer Science	.00	.00	.00	300.00	872.00	572.00
30-111-61-10-3-110-76232 - Cosmetology	.00	.00	.00	6,007.00	6,007.00	.00
30-111-61-10-3-110-76235 - Drama	1,985.00	1,985.00	282.18	1,985.00	1,985.00	.00
30-111-61-10-3-110-76236 - Diesel Program	.00	.00	911.03	1,000.00	1,000.00	.00
30-111-61-10-3-110-76240 - Drivers Education	.00	300.00	300.00	200.00	200.00	.00

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Fund 30 - School General Fund						
Locations 111 - Salem High School						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 3 - Secondary						
Program 110 - Regular Instruction						
30-111-61-10-3-110-76255 - English	1,050.89	1,063.68	1,063.89	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	.00
30-111-61-10-3-110-76270 - Foreign Language	339.22	342.62	328.70	349.00	349.00	.00
30-111-61-10-3-110-76275 - Freshman Transition	1,811.46	2,496.75	2,080.00	2,500.00	2,500.00	.00
30-111-61-10-3-110-76290 - Health	419.44	425.59	401.94	425.00	425.00	.00
30-111-61-10-3-110-76295 - Advanced Programs	80,956.17	72,964.69	65,937.09	114,300.00	111,750.00	(2,550.00)
30-111-61-10-3-110-76305 - ITRT	.00	600.72	.00	.00	.00	.00
30-111-61-10-3-110-76340 - Marketing Education	133.23	246.52	167.38	324.00	324.00	.00
30-111-61-10-3-110-76345 - Mathematics	93.71	304.95	531.00	799.00	799.00	.00
30-111-61-10-3-110-76360 - Physical Education	3,762.97	645.06	708.90	707.00	707.00	.00
30-111-61-10-3-110-76380 - Science	9,589.62	7,546.22	8,280.34	9,610.00	9,610.00	.00
30-111-61-10-3-110-76385 - Social Studies	1,172.46	694.58	278.23	1,400.00	1,000.00	(400.00)
30-111-61-10-3-110-76386 - Spirit Club	.00	.00	242.72	300.00	300.00	.00
30-111-61-10-3-110-76387 - Student Council	.00	.00	44.00	300.00	300.00	.00
30-111-61-10-3-110-76470 - Welding	5,752.89	5,943.72	4,588.12	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	.00
30-111-61-10-3-110-76515 - Software-Instructional	6,655.00	4,959.00	3,800.00	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	4,617.00	4,617.00	.00
Program 110 - Regular Instruction Totals	\$5,697,262.60	\$5,715,047.15	\$5,557,213.53	\$5,735,013.00	\$5,982,917.00	\$247,904.00
Program 120 - Special Education						
30-111-61-10-3-120-71120 - Compensation-Instructional Salaries	469,824.89	463,723.24	457,845.21	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	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	.00	.00	.00
30-111-61-10-3-120-71665 - Bonus Payments To Teachers	.00	.00	23,220.00	.00	.00	.00
30-111-61-10-3-120-72100 - FICA	40,000.95	38,941.97	40,243.01	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	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	.00	.00	.00

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G/L Account - Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2023 City Council/Board Approval	Difference Vs2022 Adopted Budget
Fund 30 - School General Fund						
Locations 111 - Salem High School						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 3 - Secondary						
Program 120 - Special Education						
30-111-61-10-3-120-72300 - Group Health and Dental Insurance	79,872.40	81,462.96	85,394.54	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	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	.00	.00	.00
30-111-61-10-3-120-72750 - VRS Retiree Health Care Credit	6,676.45	6,469.60	6,425.33	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
30-111-61-10-3-120-76390 - Sp Ed LD	242.99	270.45	.00	.00	.00	.00
30-111-61-10-3-120-76398 - Sp Ed ED	330.80	492.15	.00	.00	.00	.00
30-111-61-10-3-120-76405 - Sp Ed EMH	167.77	302.26	.00	.00	.00	.00
30-111-61-10-3-120-76425 - Sp Ed -Transition	169.82	787.85	.00	.00	.00	.00
30-111-61-10-3-120-76431 - Special Ed - General	.00	.00	945.89	1,600.00	1,600.00	.00
Program 120 - Special Education Totals	\$772,504.44	\$756,158.52	\$782,276.14	\$748,583.00	\$851,812.00	\$103,229.00
Program 130 - Vocational						
30-111-61-10-3-130-71120 - Compensation-Instructional Salaries	622,373.12	635,832.96	661,339.43	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
30-111-61-10-3-130-71665 - Bonus Payments To Teachers	.00	.00	18,576.00	.00	.00	.00
30-111-61-10-3-130-72100 - FICA	42,322.95	43,879.34	47,549.27	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	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	.00	.00	.00
30-111-61-10-3-130-72300 - Group Health and Dental Insurance	86,974.20	85,861.06	88,162.66	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	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	.00	.00	.00
30-111-61-10-3-130-72750 - VRS Retiree Health Care Credit	7,384.80	7,586.70	7,956.88	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
Program 130 - Vocational Totals	\$866,234.97	\$896,189.26	\$942,025.82	\$915,685.00	\$1,018,435.00	\$102,750.00
Program 150 - Other						
30-111-61-10-3-150-71120 - Compensation-Instructional Salaries	118,197.48	112,067.40	112,808.22	111,748.00	99,169.00	(12,579.00)
30-111-61-10-3-150-71200 - Compensation-OT	.00	.00	435.17	.00	.00	.00
30-111-61-10-3-150-71620 - Compensation-Extracurricular Supplements	329,582.55	349,502.65	341,102.48	362,096.00	386,577.00	24,481.00

General Fund Expense Budget

Budget Year 2023

G/L Account - Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2023 City Council/Board Approval	Difference Vs2022 Adopted Budget
Fund 30 - School General Fund						
Locations 111 - Salem High School						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 3 - Secondary						
Program 150 - Other						
30-111-61-10-3-150-71665 - Bonus Payments To Teachers	.00	.00	2,213.64	.00	.00	.00
30-111-61-10-3-150-72100 - FICA	33,910.83	35,427.21	34,882.30	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	18,573.00	16,482.00	(2,091.00)
30-111-61-10-3-150-72300 - Group Health and Dental Insurance	18,040.44	12,111.36	12,106.32	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	1,497.00	1,329.00	(168.00)
30-111-61-10-3-150-72600 - Unemployment Compensation	.00	.00	44.39	.00	.00	.00
30-111-61-10-3-150-72750 - VRS Retiree Health Care Credit	1,418.28	1,344.84	1,364.97	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
30-111-61-10-3-150-76030 - Athletics/Athletic Equipment <\$5,000	52,064.79	.00	117,295.74	78,997.00	78,997.00	.00
Program 150 - Other Totals	\$577,647.63	\$529,493.62	\$655,488.35	\$619,072.00	\$629,474.00	\$10,402.00
Level 3 - Secondary Totals	\$7,913,649.64	\$7,896,888.55	\$7,937,003.84	\$8,018,353.00	\$8,482,638.00	\$464,285.00
Sub-Function 10 - Classroom Instruction Totals	\$7,913,649.64	\$7,896,888.55	\$7,937,003.84	\$8,018,353.00	\$8,482,638.00	\$464,285.00
Sub-Function 21 - Student Guidance						
Level 3 - Secondary						
Program 110 - Regular Instruction						
30-111-61-21-3-110-71124 - Compensation-Guidance Counselors	241,284.91	248,734.33	249,618.96	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	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
30-111-61-21-3-110-71665 - Bonus Payments To Teachers	.00	.00	7,353.00	.00	.00	.00
30-111-61-21-3-110-72100 - FICA	20,213.30	21,067.45	21,762.53	22,686.00	27,151.00	4,465.00
30-111-61-21-3-110-72210 - VRS Pension Contribution	27,548.89	28,439.91	30,373.75	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	.00	.00	.00
30-111-61-21-3-110-72300 - Group Health and Dental Insurance	26,534.01	24,667.76	25,288.90	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	3,974.00	4,756.00	782.00
30-111-61-21-3-110-72510 - Hybrid Disability Insurance	256.21	232.95	234.43	.00	.00	.00
30-111-61-21-3-110-72750 - VRS Retiree Health Care Credit	3,237.33	3,351.08	3,403.02	3,588.00	4,294.00	706.00
30-111-61-21-3-110-76285 - Guidance	2,371.86	706.92	822.05	865.00	865.00	.00
Program 110 - Regular Instruction Totals	\$371,755.11	\$379,185.87	\$392,968.15	\$411,411.00	\$485,433.00	\$74,022.00

General Fund Expense Budget

Budget Year 2023

G/L Account - Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2023 City Council/Board Approval	Difference Vs2022 Adopted Budget
Fund 30 - School General Fund						
Locations 111 - Salem High School						
Function 61 - Instruction						
Sub-Function 21 - Student Guidance						
Level 3 - Secondary						
Program 120 - Special Education						
30-111-61-21-3-120-71124 - Compensation-Guidance Counselors	12,671.35	13,091.28	13,137.84	.00	.00	.00
30-111-61-21-3-120-71150 - Compensation-Clerical	1,685.54	1,735.69	1,787.01	.00	.00	.00
30-111-61-21-3-120-71200 - Compensation-OT	.00	.00	1.05	.00	.00	.00
30-111-61-21-3-120-71665 - Bonus Payments To Teachers	.00	.00	387.00	.00	.00	.00
30-111-61-21-3-120-72100 - FICA	1,070.39	1,108.81	1,145.40	.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
30-111-61-21-3-120-72220 - VRS Hybrid Pension Contribution	916.32	807.83	861.56	.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
30-111-61-21-3-120-72400 - VRS Group Life Insurance	201.18	192.55	198.35	.00	.00	.00
30-111-61-21-3-120-72510 - Hybrid Disability Insurance	13.49	12.26	12.34	.00	.00	.00
30-111-61-21-3-120-72750 - VRS Retiree Health Care Credit	184.62	176.38	179.11	.00	.00	.00
30-111-61-21-3-120-76285 - Guidance	124.84	37.21	43.27	.00	.00	.00
Program 120 - Special Education Totals	\$19,787.00	\$19,957.15	\$20,682.55	\$0.00	\$0.00	\$0.00
Level 3 - Secondary Totals	\$391,542.11	\$399,143.02	\$413,650.70	\$411,411.00	\$485,433.00	\$74,022.00
Sub-Function 21 - Student Guidance Totals	\$391,542.11	\$399,143.02	\$413,650.70	\$411,411.00	\$485,433.00	\$74,022.00
Sub-Function 32 - Instr. Sup. - Media Services						
Level 3 - Secondary						
Program 110 - Regular Instruction						
30-111-61-32-3-110-71122 - Compensation-Librarians	112,237.86	103,100.47	103,294.83	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	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
30-111-61-32-3-110-71650 - Compensation-NBC Teacher Bonus	.00	7,500.00	5,000.00	.00	.00	.00
30-111-61-32-3-110-71665 - Bonus Payments To Teachers	.00	.00	3,096.00	.00	.00	.00
30-111-61-32-3-110-72100 - FICA	9,282.16	9,031.05	8,840.67	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	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	.00	.00	.00
30-111-61-32-3-110-72300 - Group Health and Dental Insurance	17,209.18	19,853.92	22,029.58	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	1,637.00	1,845.00	208.00
30-111-61-32-3-110-72510 - Hybrid Disability Insurance	186.28	31.43	45.71	.00	.00	.00

General Fund Expense Budget

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G/L Account - Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2023 City Council/Board Approval	Difference Vs2022 Adopted Budget
Fund 30 - School General Fund						
Locations 111 - Salem High School						
Function 61 - Instruction						
Sub-Function 32 - Instr. Sup. - Media Services						
Level 3 - Secondary						
Program 110 - Regular Instruction						
30-111-61-32-3-110-72750 - VRS Retiree Health Care Credit	1,493.70	1,423.62	1,469.67	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	1,260.00	1,260.00	.00
30-111-61-32-3-110-76130 - Textbooks	70.00	.00	.00	.00	.00	.00
30-111-61-32-3-110-76155 - Audio Visual Media	5,875.57	5,853.65	2,159.21	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	9,251.00	10,017.00	766.00
30-111-61-32-3-110-76330 - Library Reference Materials	1,217.01	1,234.34	5,499.48	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
Program 110 - Regular Instruction Totals	\$193,107.08	\$200,386.35	\$202,716.55	\$196,477.00	\$216,208.00	\$19,731.00
Level 3 - Secondary Totals	\$193,107.08	\$200,386.35	\$202,716.55	\$196,477.00	\$216,208.00	\$19,731.00
Sub-Function 32 - Instr. Sup. - Media Services Totals	\$193,107.08	\$200,386.35	\$202,716.55	\$196,477.00	\$216,208.00	\$19,731.00
Sub-Function 41 - Admin. Principals Office						
Level 3 - Secondary						
Program 110 - Regular Instruction						
30-111-61-41-3-110-71126 - Compensation-Principals	112,619.04	119,433.00	119,767.74	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	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	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	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
30-111-61-41-3-110-71665 - Bonus Payments To Teachers	.00	.00	13,158.00	.00	.00	.00
30-111-61-41-3-110-72100 - FICA	34,285.44	34,787.81	33,350.50	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	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	.00	.00	.00
30-111-61-41-3-110-72300 - Group Health and Dental Insurance	73,244.29	70,174.56	65,871.42	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	6,505.00	6,765.00	260.00
30-111-61-41-3-110-72510 - Hybrid Disability Insurance	98.26	153.43	158.15	.00	.00	.00
30-111-61-41-3-110-72750 - VRS Retiree Health Care Credit	5,598.42	5,824.98	5,383.15	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
30-111-61-41-3-110-75201 - Postage-Student Mailings	2,837.40	3,735.15	3,870.30	4,300.00	4,300.00	.00

General Fund Expense Budget

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G/L Account - Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2023 City Council/Board Approval	Difference Vs2022 Adopted Budget
Fund 30 - School General Fund						
Locations 111 - Salem High School						
Function 61 - Instruction						
Sub-Function 41 - Admin. Principals Office						
Level 3 - Secondary						
Program 110 - Regular Instruction						
30-111-61-41-3-110-75521 - Travel-Principals	1,546.98	3,600.00	1,063.08	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	1,419.00	2,574.00	1,155.00
30-111-61-41-3-110-76230 - Commencement	8,379.69	4,611.65	12,092.65	8,850.00	8,850.00	.00
Program 110 - Regular Instruction Totals	\$677,718.63	\$693,059.52	\$671,349.32	\$699,565.00	\$725,373.00	\$25,808.00
Level 3 - Secondary Totals	\$677,718.63	\$693,059.52	\$671,349.32	\$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	\$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	\$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						
30-111-62-62-9-222-76100 - Supplies - Nursing	546.03	495.59	425.39	556.00	556.00	.00
Program 222 - Health Services Totals	\$546.03	\$495.59	\$425.39	\$556.00	\$556.00	\$0.00
Level 9 - District Wide Totals	\$546.03	\$495.59	\$425.39	\$556.00	\$556.00	\$0.00
Sub-Function 62 - Admin, Attend. & Health Totals	\$546.03	\$495.59	\$425.39	\$556.00	\$556.00	\$0.00
Function 62 - Administration, Attend. & Health Totals	\$546.03	\$495.59	\$425.39	\$556.00	\$556.00	\$0.00
Function 64 - Operation & Maintenance						
Sub-Function 64 - Operation & Maintenance						
Level 9 - District Wide						
Program 420 - Building Services						
30-111-64-64-9-420-71190 - Compensation-Custodians	254,740.57	245,163.23	226,383.24	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	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	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
30-111-64-64-9-420-72100 - FICA	19,491.63	19,063.87	19,107.12	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	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	.00	.00	.00
30-111-64-64-9-420-72300 - Group Health and Dental Insurance	53,248.10	52,332.94	56,084.33	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	3,570.00	4,111.00	541.00
30-111-64-64-9-420-72510 - Hybrid Disability Insurance	703.62	625.60	598.89	.00	.00	.00

General Fund Expense Budget

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G/L Account - Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2023 City Council/Board Approval	Difference Vs2022 Adopted Budget
Fund 30 - School General Fund						
Locations 111 - Salem High School						
Function 64 - Operation & Maintenance						
Sub-Function 64 - Operation & Maintenance						
Level 9 - District Wide						
Program 420 - Building Services						
30-111-64-64-9-420-72600 - Unemployment Compensation	.00	.00	65.04	.00	.00	.00
30-111-64-64-9-420-72700 - Workers Compensation	2,760.00	2,810.00	3,016.00	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	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	.00	.00	.00
30-111-64-64-9-420-72850 - OPEB ARC	2,619.00	2,619.00	1,613.16	.00	.00	.00
30-111-64-64-9-420-73180 - Repair/Maint - Other Contracted	34,490.97	25,606.51	104,678.16	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	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	12,000.00	10,800.00	(1,200.00)
30-111-64-64-9-420-75004 - Utilities - Electric	282,514.22	248,683.70	229,610.26	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	24,000.00	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	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
30-111-64-64-9-420-76055 - Machines, Equipment and Tools < \$5,000	3,291.44	3,500.00	3,276.60	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	20,000.00	25,000.00	5,000.00
Program 420 - Building Services Totals	\$938,934.73	\$880,431.41	\$954,653.90	\$1,034,505.00	\$1,107,643.00	\$73,138.00
Program 430 - Grounds Services						
30-111-64-64-9-430-74910 - Grounds Maintenance-City	32,071.29	29,410.73	25,812.54	38,000.00	38,000.00	.00
Program 430 - Grounds Services Totals	\$32,071.29	\$29,410.73	\$25,812.54	\$38,000.00	\$38,000.00	\$0.00
Program 460 - Security Services						
30-111-64-64-9-460-71142 - Compensation-Security Guard	24,690.79	25,310.56	684.25	.00	.00	.00
30-111-64-64-9-460-72100 - FICA	1,833.51	1,867.03	52.34	.00	.00	.00
30-111-64-64-9-460-72210 - VRS Pension Contribution	3,749.60	3,862.50	.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
30-111-64-64-9-460-72400 - VRS Group Life Insurance	313.30	322.70	.00	.00	.00	.00
30-111-64-64-9-460-72750 - VRS Retiree Health Care Credit	287.00	295.60	.00	.00	.00	.00
Program 460 - Security Services Totals	\$37,798.04	\$38,541.99	\$736.59	\$0.00	\$0.00	\$0.00
Level 9 - District Wide Totals	\$1,008,804.06	\$948,384.13	\$981,203.03	\$1,072,505.00	\$1,145,643.00	\$73,138.00
Sub-Function 64 - Operation & Maintenance Totals	\$1,008,804.06	\$948,384.13	\$981,203.03	\$1,072,505.00	\$1,145,643.00	\$73,138.00
Function 64 - Operation & Maintenance Totals	\$1,008,804.06	\$948,384.13	\$981,203.03	\$1,072,505.00	\$1,145,643.00	\$73,138.00

General Fund Expense Budget

Budget Year 2023

G/L Account - Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2023 City Council/Board Approval	Difference Vs2022 Adopted Budget
Fund 30 - School General Fund						
Locations 111 - Salem High School						
Function 68 - Technology						
Sub-Function 10 - Classroom Instruction						
Level 9 - District Wide						
Program 800 - Technology						
30-111-68-10-9-800-71139 - Compensation-ITRT	34,876.47	36,196.96	36,507.15	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
30-111-68-10-9-800-72100 - FICA	2,645.85	2,747.98	2,831.32	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	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	4,971.00	4,971.00	.00
30-111-68-10-9-800-72400 - VRS Group Life Insurance	450.11	464.20	482.55	480.00	632.00	152.00
30-111-68-10-9-800-72750 - VRS Retiree Health Care Credit	412.31	425.20	435.68	433.00	571.00	138.00
30-111-68-10-9-800-76305 - ITRT	890.88	299.28	900.10	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	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	90,750.00	90,750.00	.00
Program 800 - Technology Totals	\$197,396.09	\$145,706.68	\$507,921.09	\$146,071.00	\$160,517.00	\$14,446.00
Level 9 - District Wide Totals	\$197,396.09	\$145,706.68	\$507,921.09	\$146,071.00	\$160,517.00	\$14,446.00
Sub-Function 10 - Classroom Instruction Totals	\$197,396.09	\$145,706.68	\$507,921.09	\$146,071.00	\$160,517.00	\$14,446.00
Function 68 - Technology Totals	\$197,396.09	\$145,706.68	\$507,921.09	\$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	\$10,544,938.00	\$11,216,368.00	\$671,430.00



Andrew Lewis Middle

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General Fund Expense Budget

Budget Year 2023

G/L Account - Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2023 City Council/Board Approval	Difference Vs2022 Adopted Budget
Fund 30 - School General Fund						
Locations 112 - Andrew Lewis Middle School						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 4 - Middle						
Program 110 - Regular Instruction						
30-112-61-10-4-110-71120 - Compensation-Instructional Salaries	2,824,768.91	2,968,690.02	3,051,167.88	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	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	4,050.00	6,750.00	2,700.00
30-112-61-10-4-110-71200 - Compensation-OT	.00	.00	206.66	.00	.00	.00
30-112-61-10-4-110-71520 - Compensation-Substitutes	59,869.19	51,907.65	66,349.11	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	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	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
30-112-61-10-4-110-72100 - FICA	222,733.02	231,401.70	242,842.45	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	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	.00	.00	.00
30-112-61-10-4-110-72300 - Group Health and Dental Insurance	334,760.28	339,733.74	366,324.32	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	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	.00	.00	.00
30-112-61-10-4-110-72600 - Unemployment Compensation	.00	.00	150.88	.00	.00	.00
30-112-61-10-4-110-72700 - Workers Compensation	16,275.00	16,569.00	17,783.00	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	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
30-112-61-10-4-110-72850 - OPEB ARC	17,026.00	17,026.00	17,122.49	.00	.00	.00
30-112-61-10-4-110-73037 - Contractual Services - Other	.00	.00	2,070.00	.00	.00	.00
30-112-61-10-4-110-73126 - Repair & Maint - Athletic Equipment	2,802.90	3,300.94	2,054.41	3,042.00	3,042.00	.00
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	.00
30-112-61-10-4-110-73140 - Repair/Maint - Business Ed	239.44	166.95	217.72	240.00	240.00	.00
30-112-61-10-4-110-73145 - Repair/Maint - Family and Consumer Science	264.46	146.73	198.40	535.00	706.00	171.00
30-112-61-10-4-110-73148 - Repair & Maint - Foreign Language Dept	.00	.00	327.26	338.00	338.00	.00
30-112-61-10-4-110-73150 - Repair/Maint - Math	2,113.48	1,960.89	1,949.84	1,964.00	1,964.00	.00
30-112-61-10-4-110-73154 - Repair & Maint - PE Equipment	280.00	280.00	280.00	280.00	280.00	.00

General Fund Expense Budget

Budget Year 2023

G/L Account - Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2023 City Council/Board Approval	Difference Vs2022 Adopted Budget
Fund 30 - School General Fund						
Locations 112 - Andrew Lewis Middle School						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 4 - Middle						
Program 110 - Regular Instruction						
30-112-61-10-4-110-73155 - Repair/Maint - Piano	272.35	245.07	275.28	280.00	280.00	.00
30-112-61-10-4-110-73165 - Repair/Maint - Science	2,342.46	2,322.69	2,329.35	2,385.00	2,385.00	.00
30-112-61-10-4-110-73175 - Repair/Maint- Computer	.00	175.23	197.50	50.00	270.00	220.00
30-112-61-10-4-110-73255 - Professional Development	100.00	.00	199.00	200.00	200.00	.00
30-112-61-10-4-110-76010 - Agenda Books	162.06	2,486.00	2,541.60	3,394.00	3,394.00	.00
30-112-61-10-4-110-76015 - Allotment	33,833.54	26,742.78	28,567.13	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
30-112-61-10-4-110-76045 - Furniture and Equip <\$5,000	23.04	10,126.40	970.07	9,127.00	9,127.00	.00
30-112-61-10-4-110-76075 - Registration Guide	.00	.00	.00	300.00	300.00	.00
30-112-61-10-4-110-76085 - School Improvement	.00	50.98	39.48	100.00	100.00	.00
30-112-61-10-4-110-76090 - Student Recognition	105.00	1,304.75	1,347.21	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	2,500.00	2,500.00	.00
30-112-61-10-4-110-76170 - Band	1,597.98	1,599.99	1,591.34	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	1,261.00	1,261.00	.00
30-112-61-10-4-110-76215 - Choir	1,664.86	1,928.72	1,926.69	1,940.00	1,940.00	.00
30-112-61-10-4-110-76235 - Drama	.00	369.34	.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	2,950.00	4,000.00	1,050.00
30-112-61-10-4-110-76270 - Foreign Language	547.54	151.88	174.35	194.00	194.00	.00
30-112-61-10-4-110-76290 - Health	486.00	486.00	461.77	486.00	486.00	.00
30-112-61-10-4-110-76300 - Intro to Computers	834.70	808.70	825.09	839.00	839.00	.00
30-112-61-10-4-110-76320 - Language Arts	2,448.17	2,391.99	4,141.82	4,442.00	4,442.00	.00
30-112-61-10-4-110-76345 - Mathematics	1,098.25	1,246.42	1,208.05	1,248.00	1,248.00	.00
30-112-61-10-4-110-76360 - Physical Education	638.81	552.80	560.00	560.00	560.00	.00
30-112-61-10-4-110-76380 - Science	2,042.05	1,957.10	1,703.67	2,000.00	2,000.00	.00
30-112-61-10-4-110-76385 - Social Studies	924.02	481.65	.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	5,403.00	6,503.00	1,100.00
30-112-61-10-4-110-76515 - Software-Instructional	9,240.00	9,260.74	9,392.58	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	2,500.00	2,500.00	.00

General Fund Expense Budget

Budget Year 2023

G/L Account - Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2023 City Council/Board Approval	Difference Vs2022 Adopted Budget
Fund 30 - School General Fund						
Locations 112 - Andrew Lewis Middle School						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 4 - Middle						
Program 110 - Regular Instruction						
Program 110 - Regular Instruction Totals	\$4,243,360.35	\$4,404,679.26	\$4,669,456.39	\$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	284,223.00	311,517.00	27,294.00
30-112-61-10-4-120-71151 - Compensation-Instructional Asst	51,783.06	67,740.17	44,062.72	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
30-112-61-10-4-120-71522 - Compensation-REWIP Retirees	6,453.72	8,378.39	8,078.24	.00	.00	.00
30-112-61-10-4-120-71665 - Bonus Payments To Teachers	.00	.00	10,836.00	.00	.00	.00
30-112-61-10-4-120-72100 - FICA	26,081.08	26,618.28	24,680.57	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	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	.00	.00	.00
30-112-61-10-4-120-72300 - Group Health and Dental Insurance	56,667.76	63,319.60	57,484.08	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	4,553.00	5,114.00	561.00
30-112-61-10-4-120-72510 - Hybrid Disability Insurance	157.62	179.30	138.57	.00	.00	.00
30-112-61-10-4-120-72600 - Unemployment Compensation	7,560.00	.00	1,094.16	.00	.00	.00
30-112-61-10-4-120-72750 - VRS Retiree Health Care Credit	4,201.98	4,484.80	3,836.71	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
30-112-61-10-4-120-76390 - Sp Ed LD	1,086.18	427.50	1,056.98	1,060.00	1,060.00	.00
30-112-61-10-4-120-76405 - Sp Ed EMH	265.00	.00	262.30	265.00	265.00	.00
30-112-61-10-4-120-76410 - Sp Ed ID	119.88	119.88	149.70	150.00	150.00	.00
30-112-61-10-4-120-76415 - Sp Ed BD	453.12	439.97	510.35	530.00	530.00	.00
Program 120 - Special Education Totals	\$518,005.23	\$536,222.48	\$493,365.21	\$493,556.00	\$546,639.00	\$53,083.00
Program 130 - Vocational						
30-112-61-10-4-130-71120 - Compensation-Instructional Salaries	234,752.05	242,219.50	240,813.29	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
30-112-61-10-4-130-72100 - FICA	17,026.77	17,593.67	17,767.57	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	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	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	3,248.00	3,783.00	535.00

General Fund Expense Budget

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Fund 30 - School General Fund						
Locations 112 - Andrew Lewis Middle School						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 4 - Middle						
Program 130 - Vocational						
30-112-61-10-4-130-72750 - VRS Retiree Health Care Credit	2,896.48	2,909.00	2,951.24	2,933.00	3,416.00	483.00
Program 130 - Vocational Totals	\$317,947.06	\$326,009.09	\$334,039.31	\$340,261.00	\$390,855.00	\$50,594.00
Program 150 - Other						
30-112-61-10-4-150-71620 - Compensation-Extracurricular Supplements	144,915.83	147,636.31	145,930.34	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	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	7,200.00	7,200.00	.00
Program 150 - Other Totals	\$163,434.82	\$159,017.07	\$163,079.77	\$171,818.00	\$179,559.00	\$7,741.00
Level 4 - Middle Totals	\$5,242,747.46	\$5,425,927.90	\$5,659,940.68	\$5,654,078.00	\$6,159,920.00	\$505,842.00
Sub-Function 10 - Classroom Instruction Totals	\$5,242,747.46	\$5,425,927.90	\$5,659,940.68	\$5,654,078.00	\$6,159,920.00	\$505,842.00
Sub-Function 21 - Student Guidance						
Level 4 - Middle						
Program 110 - Regular Instruction						
30-112-61-21-4-110-71124 - Compensation-Guidance Counselors	183,949.18	196,701.03	197,543.08	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	39,276.00	45,490.00	6,214.00
30-112-61-21-4-110-71200 - Compensation-OT	502.51	262.33	593.56	.00	.00	.00
30-112-61-21-4-110-71665 - Bonus Payments To Teachers	.00	.00	5,882.40	.00	.00	.00
30-112-61-21-4-110-72100 - FICA	16,098.28	17,210.50	17,731.06	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	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	.00	.00	.00
30-112-61-21-4-110-72300 - Group Health and Dental Insurance	30,844.63	35,457.84	36,698.42	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	3,300.00	3,723.00	423.00
30-112-61-21-4-110-72510 - Hybrid Disability Insurance	.00	167.25	168.01	.00	.00	.00
30-112-61-21-4-110-72750 - VRS Retiree Health Care Credit	2,275.94	2,807.67	2,848.30	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
30-112-61-21-4-110-76195 - Career Education	79.79	.00	436.18	465.00	465.00	.00
30-112-61-21-4-110-76285 - Guidance	298.46	381.32	384.32	406.00	406.00	.00
Program 110 - Regular Instruction Totals	\$302,730.41	\$330,193.84	\$342,515.22	\$346,031.00	\$386,056.00	\$40,025.00

General Fund Expense Budget

Budget Year 2023

G/L Account - Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2023 City Council/Board Approval	Difference Vs2022 Adopted Budget
Fund 30 - School General Fund						
Locations 112 - Andrew Lewis Middle School						
Function 61 - Instruction						
Sub-Function 21 - Student Guidance						
Level 4 - Middle						
Program 120 - Special Education						
30-112-61-21-4-120-71124 - Compensation-Guidance Counselors	9,918.51	10,352.69	10,397.00	.00	.00	.00
30-112-61-21-4-120-71150 - Compensation-Clerical	1,912.08	1,971.33	1,997.43	.00	.00	.00
30-112-61-21-4-120-71200 - Compensation-OT	26.45	13.81	31.24	.00	.00	.00
30-112-61-21-4-120-71665 - Bonus Payments To Teachers	.00	.00	309.60	.00	.00	.00
30-112-61-21-4-120-72100 - FICA	864.41	905.82	933.21	.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
30-112-61-21-4-120-72220 - VRS Hybrid Pension Contribution	.00	579.59	617.54	.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
30-112-61-21-4-120-72400 - VRS Group Life Insurance	145.22	161.31	166.02	.00	.00	.00
30-112-61-21-4-120-72510 - Hybrid Disability Insurance	.00	8.80	8.84	.00	.00	.00
30-112-61-21-4-120-72750 - VRS Retiree Health Care Credit	133.34	147.77	149.91	.00	.00	.00
30-112-61-21-4-120-72800 - Termination Pay for Vac/Sick Leave	6.00	.00	.00	.00	.00	.00
30-112-61-21-4-120-76195 - Career Education	.00	.00	22.96	.00	.00	.00
30-112-61-21-4-120-76285 - Guidance	15.71	20.07	20.23	.00	.00	.00
Program 120 - Special Education Totals	\$16,419.95	\$17,378.62	\$18,027.11	\$0.00	\$0.00	\$0.00
Level 4 - Middle Totals	\$319,150.36	\$347,572.46	\$360,542.33	\$346,031.00	\$386,056.00	\$40,025.00
Sub-Function 21 - Student Guidance Totals	\$319,150.36	\$347,572.46	\$360,542.33	\$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	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	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
30-112-61-32-4-110-71520 - Compensation-Substitutes	173.10	86.55	.00	.00	.00	.00
30-112-61-32-4-110-71665 - Bonus Payments To Teachers	.00	.00	3,096.00	.00	.00	.00
30-112-61-32-4-110-72100 - FICA	6,557.66	7,297.47	7,187.12	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	16,833.00	18,858.00	2,025.00
30-112-61-32-4-110-72300 - Group Health and Dental Insurance	15,617.30	13,956.72	14,094.24	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	1,357.00	1,520.00	163.00

General Fund Expense Budget

Budget Year 2023

G/L Account - Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2023 City Council/Board Approval	Difference Vs2022 Adopted Budget
Fund 30 - School General Fund						
Locations 112 - Andrew Lewis Middle School						
Function 61 - Instruction						
Sub-Function 32 - Instr. Sup. - Media Services						
Level 4 - Middle						
Program 110 - Regular Instruction						
30-112-61-32-4-110-72750 - VRS Retiree Health Care Credit	1,169.50	1,205.60	1,221.63	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	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	2,955.00	2,735.00	(220.00)
30-112-61-32-4-110-76322 - Makerspace Supplies	10,313.82	.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	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	2,500.00	2,500.00	.00
30-112-61-32-4-110-76355 - Periodicals	554.55	40.00	55.00	500.00	500.00	.00
Program 110 - Regular Instruction Totals	\$163,766.38	\$155,307.04	\$159,497.82	\$159,238.00	\$174,471.00	\$15,233.00
Level 4 - Middle Totals	\$163,766.38	\$155,307.04	\$159,497.82	\$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	\$159,238.00	\$174,471.00	\$15,233.00
Sub-Function 41 - Admin. Principals Office						
Level 4 - Middle						
Program 110 - Regular Instruction						
30-112-61-41-4-110-71126 - Compensation-Principals	97,098.00	102,972.00	103,394.76	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	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	68,832.00	82,912.00	14,080.00
30-112-61-41-4-110-71200 - Compensation-OT	105.44	444.84	793.79	1,000.00	1,000.00	.00
30-112-61-41-4-110-71520 - Compensation-Substitutes	9,164.48	11,471.52	1,195.28	.00	.00	.00
30-112-61-41-4-110-71665 - Bonus Payments To Teachers	.00	.00	7,740.00	.00	.00	.00
30-112-61-41-4-110-72100 - FICA	23,967.05	27,412.95	26,352.76	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	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	.00	.00	.00
30-112-61-41-4-110-72300 - Group Health and Dental Insurance	33,011.04	38,399.10	41,320.74	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	4,696.00	5,311.00	615.00
30-112-61-41-4-110-72510 - Hybrid Disability Insurance	.00	44.50	90.36	.00	.00	.00
30-112-61-41-4-110-72750 - VRS Retiree Health Care Credit	3,856.44	4,403.43	4,273.20	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
30-112-61-41-4-110-73160 - Repair/Maint - School Office Equipment	5,000.00	5,011.64	4,554.90	5,580.00	5,580.00	.00

General Fund Expense Budget

Budget Year 2023

G/L Account - Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2023 City Council/Board Approval	Difference Vs2022 Adopted Budget
Fund 30 - School General Fund						
Locations 112 - Andrew Lewis Middle School						
Function 61 - Instruction						
Sub-Function 41 - Admin. Principals Office						
Level 4 - Middle						
Program 110 - Regular Instruction						
30-112-61-41-4-110-75200 - Postage	750.00	690.88	750.00	1,000.00	1,000.00	.00
30-112-61-41-4-110-75521 - Travel-Principals	335.75	518.70	742.00	1,000.00	1,000.00	.00
30-112-61-41-4-110-75803 - Dues-Accreditation	200.00	785.99	650.98	1,000.00	1,000.00	.00
Program 110 - Regular Instruction Totals	\$452,537.07	\$515,691.32	\$505,405.21	\$490,171.00	\$548,320.00	\$58,149.00
Level 4 - Middle Totals	\$452,537.07	\$515,691.32	\$505,405.21	\$490,171.00	\$548,320.00	\$58,149.00
Sub-Function 41 - Admin. Principals Office Totals	\$452,537.07	\$515,691.32	\$505,405.21	\$490,171.00	\$548,320.00	\$58,149.00
Function 61 - Instruction Totals	\$6,178,201.27	\$6,444,498.72	\$6,685,386.04	\$6,649,518.00	\$7,268,767.00	\$619,249.00
Function 62 - Administration, Attend. & Health						
Sub-Function 62 - Admin, Attend. & Health						
Level 9 - District Wide						
Program 222 - Health Services						
30-112-62-62-9-222-76100 - Supplies - Nursing	631.34	641.33	629.67	630.00	630.00	.00
Program 222 - Health Services Totals	\$631.34	\$641.33	\$629.67	\$630.00	\$630.00	\$0.00
Level 9 - District Wide Totals	\$631.34	\$641.33	\$629.67	\$630.00	\$630.00	\$0.00
Sub-Function 62 - Admin, Attend. & Health Totals	\$631.34	\$641.33	\$629.67	\$630.00	\$630.00	\$0.00
Function 62 - Administration, Attend. & Health Totals	\$631.34	\$641.33	\$629.67	\$630.00	\$630.00	\$0.00
Function 64 - Operation & Maintenance						
Sub-Function 64 - Operation & Maintenance						
Level 9 - District Wide						
Program 420 - Building Services						
30-112-64-64-9-420-71190 - Compensation-Custodians	266,268.58	260,053.35	250,772.75	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	9,000.00	9,000.00	.00
30-112-64-64-9-420-71520 - Compensation-Substitutes	797.60	1,743.48	5,329.20	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
30-112-64-64-9-420-72100 - FICA	19,446.09	19,461.94	20,664.22	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	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	.00	.00	.00
30-112-64-64-9-420-72300 - Group Health and Dental Insurance	60,322.28	57,689.30	60,094.10	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	3,663.00	4,207.00	544.00
30-112-64-64-9-420-72510 - Hybrid Disability Insurance	673.86	640.14	650.68	.00	.00	.00

General Fund Expense Budget

Budget Year 2023

G/L Account - Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2023 City Council/Board Approval	Difference Vs2022 Adopted Budget
Fund 30 - School General Fund						
Locations 112 - Andrew Lewis Middle School						
Function 64 - Operation & Maintenance						
Sub-Function 64 - Operation & Maintenance						
Level 9 - District Wide						
Program 420 - Building Services						
30-112-64-64-9-420-72700 - Workers Compensation	2,070.00	2,108.00	2,262.00	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	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	.00	.00	.00
30-112-64-64-9-420-72850 - OPEB ARC	1,965.00	1,965.00	1,843.61	.00	.00	.00
30-112-64-64-9-420-73180 - Repair/Maint - Other Contracted	23,053.33	33,994.52	13,483.97	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	.00	.00	.00
30-112-64-64-9-420-74900 - Building Maintenance -City	66,759.65	78,941.84	63,886.08	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	3,000.00	3,608.00	608.00
30-112-64-64-9-420-75001 - Telecom/ Internet Services	9,899.51	8,905.91	6,730.80	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	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	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	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	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	17,000.00	17,000.00	.00
Program 420 - Building Services Totals	\$732,505.65	\$731,387.30	\$714,481.26	\$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	10,000.00	10,000.00	.00
Program 430 - Grounds Services Totals	\$12,064.61	\$6,980.71	\$8,788.44	\$10,000.00	\$10,000.00	\$0.00
Level 9 - District Wide Totals	\$744,570.26	\$738,368.01	\$723,269.70	\$772,947.00	\$835,737.00	\$62,790.00
Sub-Function 64 - Operation & Maintenance Totals	\$744,570.26	\$738,368.01	\$723,269.70	\$772,947.00	\$835,737.00	\$62,790.00
Function 64 - Operation & Maintenance Totals	\$744,570.26	\$738,368.01	\$723,269.70	\$772,947.00	\$835,737.00	\$62,790.00
Function 68 - Technology						
Sub-Function 10 - Classroom Instruction						
Level 9 - District Wide						
Program 800 - Technology						
30-112-68-10-9-800-71139 - Compensation-ITRT	34,876.47	36,196.96	36,507.15	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
30-112-68-10-9-800-72100 - FICA	2,646.09	2,748.07	2,831.52	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	6,127.00	8,031.00	1,904.00

General Fund Expense Budget

Budget Year 2023

G/L Account - Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2023 City Council/Board Approval	Difference Vs2022 Adopted Budget
Fund 30 - School General Fund						
Locations 112 - Andrew Lewis Middle School						
Function 68 - Technology						
Sub-Function 10 - Classroom Instruction						
Level 9 - District Wide						
Program 800 - Technology						
30-112-68-10-9-800-72300 - Group Health and Dental Insurance	3,467.12	3,444.40	3,506.88	4,971.00	4,971.00	.00
30-112-68-10-9-800-72400 - VRS Group Life Insurance	450.19	464.30	482.55	494.00	648.00	154.00
30-112-68-10-9-800-72750 - VRS Retiree Health Care Credit	412.39	425.30	435.78	446.00	585.00	139.00
30-112-68-10-9-800-76305 - ITRT	1,431.30	805.91	1,445.00	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	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	63,750.00	63,750.00	.00
Program 800 - Technology Totals	\$136,057.91	\$119,300.04	\$114,171.33	\$121,022.00	\$135,557.00	\$14,535.00
Level 9 - District Wide Totals	\$136,057.91	\$119,300.04	\$114,171.33	\$121,022.00	\$135,557.00	\$14,535.00
Sub-Function 10 - Classroom Instruction Totals	\$136,057.91	\$119,300.04	\$114,171.33	\$121,022.00	\$135,557.00	\$14,535.00
Function 68 - Technology Totals	\$136,057.91	\$119,300.04	\$114,171.33	\$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	\$7,544,117.00	\$8,240,691.00	\$696,574.00



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G. W. Carver Elementary

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General Fund Expense Budget

Budget Year 2023

G/L Account - Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2023 City Council/Board Approval	Difference Vs2022 Adopted Budget
Fund 30 - School General Fund						
Locations 113 - Carver Elementary						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 2 - Elementary						
Program 110 - Regular Instruction						
30-113-61-10-2-110-71120 - Compensation-Instructional Salaries	1,645,129.04	1,631,418.34	1,630,740.38	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	108,031.00	132,866.00	24,835.00
30-113-61-10-2-110-71200 - Compensation-OT	.00	.00	.00	500.00	500.00	.00
30-113-61-10-2-110-71520 - Compensation-Substitutes	43,999.57	28,862.29	37,893.72	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	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	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
30-113-61-10-2-110-72100 - FICA	130,972.28	127,340.49	129,657.68	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	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	.00	.00	.00
30-113-61-10-2-110-72300 - Group Health and Dental Insurance	209,830.79	207,771.38	215,217.40	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	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	.00	.00	.00
30-113-61-10-2-110-72600 - Unemployment Compensation	.00	.00	3,028.42	.00	.00	.00
30-113-61-10-2-110-72700 - Workers Compensation	9,236.00	9,403.00	10,092.00	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	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
30-113-61-10-2-110-72850 - OPEB ARC	8,731.00	8,731.00	10,197.45	.00	.00	.00
30-113-61-10-2-110-73153 - Repair & Maint - Music Dept	267.59	.00	128.16	100.00	100.00	.00
30-113-61-10-2-110-76010 - Agenda Books	959.00	.00	897.75	900.00	900.00	.00
30-113-61-10-2-110-76015 - Allotment	14,302.34	21,240.56	15,730.64	20,572.00	20,953.00	381.00
30-113-61-10-2-110-76045 - Furniture and Equip <\$5,000	219.17	861.18	129.99	624.00	1,479.00	855.00
30-113-61-10-2-110-76085 - School Improvement	.00	.00	82.15	25.00	25.00	.00
30-113-61-10-2-110-76135 - Art Supplies and Equipment <\$5,000	253.30	.00	250.00	700.00	700.00	.00
30-113-61-10-2-110-76350 - Music	69.65	185.55	.00	100.00	192.00	92.00
30-113-61-10-2-110-76360 - Physical Education	.00	304.40	373.48	508.00	481.00	(27.00)
30-113-61-10-2-110-76365 - Reading	.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	771.00	623.00	(148.00)

General Fund Expense Budget

Budget Year 2023

G/L Account - Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2023 City Council/Board Approval	Difference Vs2022 Adopted Budget
Fund 30 - School General Fund						
Locations 113 - Carver Elementary						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 2 - Elementary						
Program 110 - Regular Instruction						
30-113-61-10-2-110-76490 - Supplies - First Grade	1,092.43	514.87	1,116.23	775.00	871.00	96.00
30-113-61-10-2-110-76495 - Supplies - Second Grade	442.94	503.11	1,451.47	580.00	803.00	223.00
30-113-61-10-2-110-76500 - Supplies - Third Grade	.00	161.43	541.68	251.00	244.00	(7.00)
30-113-61-10-2-110-76505 - Supplies - Fourth Grade	304.17	183.60	475.32	771.00	142.00	(629.00)
30-113-61-10-2-110-76510 - Supplies - Fifth Grade	127.16	170.37	660.71	275.00	434.00	159.00
Program 110 - Regular Instruction Totals	\$2,545,319.75	\$2,503,645.34	\$2,578,380.57	\$2,619,504.00	\$2,848,020.00	\$228,516.00
Program 120 - Special Education						
30-113-61-10-2-120-71120 - Compensation-Instructional Salaries	176,213.92	147,963.00	148,237.09	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	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	.00	.00	.00
30-113-61-10-2-120-71665 - Bonus Payments To Teachers	.00	.00	6,192.00	.00	.00	.00
30-113-61-10-2-120-72100 - FICA	13,733.64	12,757.47	12,317.93	12,347.00	14,813.00	2,466.00
30-113-61-10-2-120-72210 - VRS Pension Contribution	30,263.60	10,787.80	11,036.29	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	.00	.00	.00
30-113-61-10-2-120-72300 - Group Health and Dental Insurance	28,341.28	37,289.36	32,931.20	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	2,163.00	2,595.00	432.00
30-113-61-10-2-120-72510 - Hybrid Disability Insurance	.00	228.60	229.86	.00	.00	.00
30-113-61-10-2-120-72600 - Unemployment Compensation	.00	.00	728.33	.00	.00	.00
30-113-61-10-2-120-72750 - VRS Retiree Health Care Credit	2,316.00	1,978.20	1,972.05	1,953.00	2,343.00	390.00
30-113-61-10-2-120-76390 - Sp Ed LD	.00	.00	239.37	.00	.00	.00
30-113-61-10-2-120-76431 - Special Ed - General	.00	.00	.00	600.00	1,281.00	681.00
30-113-61-10-2-120-76438 - Supplies - EL	.00	.00	.00	253.00	200.00	(53.00)
Program 120 - Special Education Totals	\$272,455.40	\$250,898.45	\$248,123.42	\$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	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	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
30-113-61-10-2-180-72100 - FICA	.00	4,892.11	3,781.92	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	9,503.00	11,621.00	2,118.00

General Fund Expense Budget

Budget Year 2023

G/L Account - Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2023 City Council/Board Approval	Difference Vs2022 Adopted Budget
Fund 30 - School General Fund						
Locations 113 - Carver Elementary						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 2 - Elementary						
Program 180 - Pre-K Non- Sp Ed						
30-113-61-10-2-180-72220 - VRS Hybrid Pension Contribution	.00	.00	7,285.46	.00	.00	.00
30-113-61-10-2-180-72300 - Group Health and Dental Insurance	.00	7,697.44	9,575.04	8,202.00	8,202.00	.00
30-113-61-10-2-180-72400 - VRS Group Life Insurance	.00	951.20	793.37	766.00	937.00	171.00
30-113-61-10-2-180-72510 - Hybrid Disability Insurance	.00	.00	104.31	.00	.00	.00
30-113-61-10-2-180-72750 - VRS Retiree Health Care Credit	.00	871.30	716.33	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
30-113-61-10-2-180-73255 - Professional Development	.00	.00	756.07	.00	.00	.00
Program 180 - Pre-K Non- Sp Ed Totals	\$0.00	\$100,406.15	\$85,005.58	\$80,715.00	\$96,878.00	\$16,163.00
Level 2 - Elementary Totals	\$2,817,775.15	\$2,854,949.94	\$2,911,509.57	\$2,930,275.00	\$3,216,460.00	\$286,185.00
Level 8 - Pre-K						
Program 180 - Pre-K Non- Sp Ed						
30-113-61-10-8-180-71120 - Compensation-Instructional Salaries	.00	.00	8,828.84	.00	.00	.00
30-113-61-10-8-180-71151 - Compensation-Instructional Asst	21,165.64	21,429.61	22,129.84	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
30-113-61-10-8-180-72100 - FICA	1,595.20	1,612.48	2,116.89	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
30-113-61-10-8-180-72220 - VRS Hybrid Pension Contribution	3,321.50	3,354.70	3,704.12	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	6,500.00	6,500.00	.00
30-113-61-10-8-180-72400 - VRS Group Life Insurance	277.50	280.30	440.64	387.00	320.00	(67.00)
30-113-61-10-8-180-72510 - Hybrid Disability Insurance	57.20	50.90	53.03	.00	.00	.00
30-113-61-10-8-180-72750 - VRS Retiree Health Care Credit	254.20	256.70	397.90	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
30-113-61-10-8-180-73255 - Professional Development	150.00	1,110.13	(1,431.72)	.00	.00	.00
30-113-61-10-8-180-76435 - Supplies - Instructional	2,157.25	2,386.96	2,099.97	782.00	.00	(782.00)
Program 180 - Pre-K Non- Sp Ed Totals	\$34,988.01	\$37,632.59	\$48,693.39	\$34,516.00	\$36,714.00	\$2,198.00
Level 8 - Pre-K Totals	\$34,988.01	\$37,632.59	\$48,693.39	\$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	\$2,964,791.00	\$3,253,174.00	\$288,383.00

General Fund Expense Budget

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G/L Account - Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2023 City Council/Board Approval	Difference Vs2022 Adopted Budget
Fund 30 - School General Fund						
Locations 113 - Carver Elementary						
Function 61 - Instruction						
Sub-Function 21 - Student Guidance						
Level 2 - Elementary						
Program 110 - Regular Instruction						
30-113-61-21-2-110-71124 - Compensation-Guidance Counselors	56,956.81	58,729.95	59,066.72	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
30-113-61-21-2-110-72100 - FICA	4,009.93	4,145.26	4,283.30	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	12,560.00	11,280.00	(1,280.00)
30-113-61-21-2-110-72300 - Group Health and Dental Insurance	8,284.85	9,080.18	9,461.54	8,170.00	8,170.00	.00
30-113-61-21-2-110-72400 - VRS Group Life Insurance	739.59	769.40	791.63	1,013.00	909.00	(104.00)
30-113-61-21-2-110-72750 - VRS Retiree Health Care Credit	677.37	704.80	714.82	914.00	821.00	(93.00)
30-113-61-21-2-110-76285 - Guidance	448.63	310.21	431.10	177.00	281.00	104.00
Program 110 - Regular Instruction Totals	\$79,966.55	\$82,948.63	\$86,038.36	\$104,186.00	\$94,521.00	(\$9,665.00)
Program 120 - Special Education						
30-113-61-21-2-120-71124 - Compensation-Guidance Counselors	2,982.23	3,091.05	3,108.78	.00	.00	.00
30-113-61-21-2-120-71665 - Bonus Payments To Teachers	.00	.00	77.40	.00	.00	.00
30-113-61-21-2-120-72100 - FICA	209.86	218.17	225.44	.00	.00	.00
30-113-61-21-2-120-72210 - VRS Pension Contribution	549.03	484.67	516.77	.00	.00	.00
30-113-61-21-2-120-72300 - Group Health and Dental Insurance	435.87	477.90	497.98	.00	.00	.00
30-113-61-21-2-120-72400 - VRS Group Life Insurance	45.61	40.50	41.66	.00	.00	.00
30-113-61-21-2-120-72750 - VRS Retiree Health Care Credit	41.93	37.10	37.62	.00	.00	.00
30-113-61-21-2-120-76285 - Guidance	23.61	16.33	22.69	.00	.00	.00
Program 120 - Special Education Totals	\$4,288.14	\$4,365.72	\$4,528.34	\$0.00	\$0.00	\$0.00
Level 2 - Elementary Totals	\$84,254.69	\$87,314.35	\$90,566.70	\$104,186.00	\$94,521.00	(\$9,665.00)
Sub-Function 21 - Student Guidance Totals	\$84,254.69	\$87,314.35	\$90,566.70	\$104,186.00	\$94,521.00	(\$9,665.00)
Sub-Function 32 - Instr. Sup. - Media Services						
Level 2 - Elementary						
Program 110 - Regular Instruction						
30-113-61-32-2-110-71122 - Compensation-Librarians	51,354.66	63,782.44	64,659.75	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
30-113-61-32-2-110-72100 - FICA	3,004.77	4,822.68	5,019.73	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	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	8,170.00	8,170.00	.00

General Fund Expense Budget

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G/L Account - Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2023 City Council/Board Approval	Difference Vs2022 Adopted Budget
Fund 30 - School General Fund						
Locations 113 - Carver Elementary						
Function 61 - Instruction						
Sub-Function 32 - Instr. Sup. - Media Services						
Level 2 - Elementary						
Program 110 - Regular Instruction						
30-113-61-32-2-110-72400 - VRS Group Life Insurance	654.10	821.30	862.62	870.00	999.00	129.00
30-113-61-32-2-110-72600 - Unemployment Compensation	.00	.00	269.92	.00	.00	.00
30-113-61-32-2-110-72750 - VRS Retiree Health Care Credit	599.20	752.40	778.94	786.00	902.00	116.00
30-113-61-32-2-110-73130 - Repair/Maint - Audio/Visual	.00	238.03	245.35	750.00	700.00	(50.00)
30-113-61-32-2-110-76155 - Audio Visual Media	.00	893.14	1,086.73	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	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	900.00	1,780.00	880.00
30-113-61-32-2-110-76355 - Periodicals	261.16	.00	239.37	700.00	100.00	(600.00)
Program 110 - Regular Instruction Totals	\$79,597.87	\$91,846.37	\$98,304.36	\$98,510.00	\$111,270.00	\$12,760.00
Level 2 - Elementary Totals	\$79,597.87	\$91,846.37	\$98,304.36	\$98,510.00	\$111,270.00	\$12,760.00
Sub-Function 32 - Instr. Sup. - Media Services Totals	\$79,597.87	\$91,846.37	\$98,304.36	\$98,510.00	\$111,270.00	\$12,760.00
Sub-Function 41 - Admin. Principals Office						
Level 2 - Elementary						
Program 110 - Regular Instruction						
30-113-61-41-2-110-71126 - Compensation-Principals	94,424.04	100,136.04	100,319.79	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	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	38,318.00	46,898.00	8,580.00
30-113-61-41-2-110-71200 - Compensation-OT	623.36	784.51	662.25	1,000.00	1,000.00	.00
30-113-61-41-2-110-71520 - Compensation-Substitutes	261.32	3,055.87	625.99	.00	.00	.00
30-113-61-41-2-110-71665 - Bonus Payments To Teachers	.00	.00	4,644.00	.00	.00	.00
30-113-61-41-2-110-72100 - FICA	14,604.36	15,263.91	15,568.25	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	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	.00	.00	.00
30-113-61-41-2-110-72300 - Group Health and Dental Insurance	.00	8,878.22	7,713.90	17,178.00	17,178.00	.00
30-113-61-41-2-110-72400 - VRS Group Life Insurance	2,483.38	2,634.90	2,732.94	2,709.00	3,135.00	426.00
30-113-61-41-2-110-72510 - Hybrid Disability Insurance	100.44	91.26	93.72	.00	.00	.00
30-113-61-41-2-110-72750 - VRS Retiree Health Care Credit	2,274.74	2,413.72	2,467.78	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	12,241.00	12,241.00	.00

General Fund Expense Budget

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G/L Account - Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2023 City Council/Board Approval	Difference Vs2022 Adopted Budget
Fund 30 - School General Fund						
Locations 113 - Carver Elementary						
Function 61 - Instruction						
Sub-Function 41 - Admin. Principals Office						
Level 2 - Elementary						
Program 110 - Regular Instruction						
30-113-61-41-2-110-75521 - Travel-Principals	774.92	59.00	.00	520.00	200.00	(320.00)
30-113-61-41-2-110-75803 - Dues-Accreditation	.00	.00	.00	100.00	80.00	(20.00)
Program 110 - Regular Instruction Totals	<u>\$252,239.67</u>	<u>\$276,188.69</u>	<u>\$282,567.64</u>	<u>\$287,466.00</u>	<u>\$327,520.00</u>	<u>\$40,054.00</u>
Level 2 - Elementary Totals	<u>\$252,239.67</u>	<u>\$276,188.69</u>	<u>\$282,567.64</u>	<u>\$287,466.00</u>	<u>\$327,520.00</u>	<u>\$40,054.00</u>
Sub-Function 41 - Admin. Principals Office Totals	<u>\$252,239.67</u>	<u>\$276,188.69</u>	<u>\$282,567.64</u>	<u>\$287,466.00</u>	<u>\$327,520.00</u>	<u>\$40,054.00</u>
Function 61 - Instruction Totals	<u>\$3,268,855.39</u>	<u>\$3,347,931.94</u>	<u>\$3,431,641.66</u>	<u>\$3,454,953.00</u>	<u>\$3,786,485.00</u>	<u>\$331,532.00</u>
Function 62 - Administration, Attend. & Health						
Sub-Function 62 - Admin, Attend. & Health						
Level 9 - District Wide						
Program 222 - Health Services						
30-113-62-62-9-222-76100 - Supplies - Nursing	349.40	340.00	371.00	350.00	350.00	.00
Program 222 - Health Services Totals	<u>\$349.40</u>	<u>\$340.00</u>	<u>\$371.00</u>	<u>\$350.00</u>	<u>\$350.00</u>	<u>\$0.00</u>
Level 9 - District Wide Totals	<u>\$349.40</u>	<u>\$340.00</u>	<u>\$371.00</u>	<u>\$350.00</u>	<u>\$350.00</u>	<u>\$0.00</u>
Sub-Function 62 - Admin, Attend. & Health Totals	<u>\$349.40</u>	<u>\$340.00</u>	<u>\$371.00</u>	<u>\$350.00</u>	<u>\$350.00</u>	<u>\$0.00</u>
Function 62 - Administration, Attend. & Health Totals	<u>\$349.40</u>	<u>\$340.00</u>	<u>\$371.00</u>	<u>\$350.00</u>	<u>\$350.00</u>	<u>\$0.00</u>
Function 64 - Operation & Maintenance						
Sub-Function 64 - Operation & Maintenance						
Level 9 - District Wide						
Program 420 - Building Services						
30-113-64-64-9-420-71190 - Compensation-Custodians	101,650.39	119,203.64	119,120.73	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	6,500.00	6,500.00	.00
30-113-64-64-9-420-71520 - Compensation-Substitutes	750.25	.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
30-113-64-64-9-420-71665 - Bonus Payments To Teachers	.00	.00	6,192.00	.00	.00	.00
30-113-64-64-9-420-72100 - FICA	8,949.01	8,557.07	9,298.81	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	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
30-113-64-64-9-420-72300 - Group Health and Dental Insurance	26,409.12	27,443.40	26,656.56	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	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

General Fund Expense Budget

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G/L Account - Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2023 City Council/Board Approval	Difference Vs2022 Adopted Budget
Fund 30 - School General Fund						
Locations 113 - Carver Elementary						
Function 64 - Operation & Maintenance						
Sub-Function 64 - Operation & Maintenance						
Level 9 - District Wide						
Program 420 - Building Services						
30-113-64-64-9-420-72700 - Workers Compensation	690.00	703.00	754.00	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	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
30-113-64-64-9-420-72850 - OPEB ARC	655.00	655.00	921.80	.00	.00	.00
30-113-64-64-9-420-73180 - Repair/Maint - Other Contracted	13,547.97	12,768.66	20,059.01	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	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	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	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	12,000.00	12,600.00	600.00
30-113-64-64-9-420-75009 - Utilities - Water and Sewer	10,934.14	10,005.68	12,214.60	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	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	10,000.00	15,000.00	5,000.00
Program 420 - Building Services Totals	\$351,691.36	\$351,071.24	\$368,618.32	\$362,733.00	\$387,787.00	\$25,054.00
Program 430 - Grounds Services						
30-113-64-64-9-430-74910 - Grounds Maintenance-City	22,142.83	8,674.37	9,799.29	18,000.00	18,000.00	.00
Program 430 - Grounds Services Totals	\$22,142.83	\$8,674.37	\$9,799.29	\$18,000.00	\$18,000.00	\$0.00
Level 9 - District Wide Totals	\$373,834.19	\$359,745.61	\$378,417.61	\$380,733.00	\$405,787.00	\$25,054.00
Sub-Function 64 - Operation & Maintenance Totals	\$373,834.19	\$359,745.61	\$378,417.61	\$380,733.00	\$405,787.00	\$25,054.00
Function 64 - Operation & Maintenance Totals	\$373,834.19	\$359,745.61	\$378,417.61	\$380,733.00	\$405,787.00	\$25,054.00
Function 68 - Technology						
Sub-Function 10 - Classroom Instruction						
Level 9 - District Wide						
Program 800 - Technology						
30-113-68-10-9-800-71139 - Compensation-ITRT	15,864.45	16,395.75	16,452.30	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
30-113-68-10-9-800-72100 - FICA	1,171.10	1,205.41	1,237.40	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	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	2,486.00	2,486.00	.00
30-113-68-10-9-800-72400 - VRS Group Life Insurance	204.78	211.20	217.26	229.00	256.00	27.00

General Fund Expense Budget

Budget Year 2023

G/L Account - Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2023 City Council/Board Approval	Difference Vs2022 Adopted Budget
Fund 30 - School General Fund						
Locations 113 - Carver Elementary						
Function 68 - Technology						
Sub-Function 10 - Classroom Instruction						
Level 9 - District Wide						
Program 800 - Technology						
30-113-68-10-9-800-72750 - VRS Retiree Health Care Credit	187.58	193.50	196.24	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	3,200.00	3,200.00	.00
30-113-68-10-9-800-76305 - ITRT	691.75	731.64	.00	500.00	1,000.00	500.00
30-113-68-10-9-800-76515 - Software-Instructional	100.00	.00	4,638.50	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	4,400.00	4,400.00	.00
30-113-68-10-9-800-78050 - Technology Addl VPSA Eligible	26,501.10	20,400.00	20,257.48	20,600.00	20,600.00	.00
Program 800 - Technology Totals	<u>\$56,504.75</u>	<u>\$49,374.68</u>	<u>\$52,537.44</u>	<u>\$53,109.00</u>	<u>\$59,137.00</u>	<u>\$6,028.00</u>
Level 9 - District Wide Totals	<u>\$56,504.75</u>	<u>\$49,374.68</u>	<u>\$52,537.44</u>	<u>\$53,109.00</u>	<u>\$59,137.00</u>	<u>\$6,028.00</u>
Sub-Function 10 - Classroom Instruction Totals	<u>\$56,504.75</u>	<u>\$49,374.68</u>	<u>\$52,537.44</u>	<u>\$53,109.00</u>	<u>\$59,137.00</u>	<u>\$6,028.00</u>
Function 68 - Technology Totals	<u>\$56,504.75</u>	<u>\$49,374.68</u>	<u>\$52,537.44</u>	<u>\$53,109.00</u>	<u>\$59,137.00</u>	<u>\$6,028.00</u>
Locations 113 - Carver Elementary Totals	<u>\$3,699,543.73</u>	<u>\$3,757,392.23</u>	<u>\$3,862,967.71</u>	<u>\$3,889,145.00</u>	<u>\$4,251,759.00</u>	<u>\$362,614.00</u>



West Salem Elementary

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General Fund Expense Budget

Budget Year 2023

G/L Account - Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2023 City Council/Board Approval	Difference Vs2022 Adopted Budget
Fund 30 - School General Fund						
Locations 114 - West Salem Elementary						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 2 - Elementary						
Program 110 - Regular Instruction						
30-114-61-10-2-110-71120 - Compensation-Instructional Salaries	1,494,609.75	1,602,170.36	1,527,401.03	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	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	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	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	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
30-114-61-10-2-110-72100 - FICA	119,786.93	125,274.97	123,013.12	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	272,225.00	304,108.00	31,883.00
30-114-61-10-2-110-72220 - VRS Hybrid Pension Contribution	19,901.60	23,289.10	30,963.83	.00	.00	.00
30-114-61-10-2-110-72300 - Group Health and Dental Insurance	201,637.42	214,759.16	206,498.16	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	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	.00	.00	.00
30-114-61-10-2-110-72600 - Unemployment Compensation	.00	.00	879.91	.00	.00	.00
30-114-61-10-2-110-72700 - Workers Compensation	8,569.00	8,724.00	9,363.00	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	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
30-114-61-10-2-110-72850 - OPEB ARC	8,076.00	8,076.00	7,892.94	.00	.00	.00
30-114-61-10-2-110-73153 - Repair & Maint - Music Dept	.00	21.95	.00	.00	.00	.00
30-114-61-10-2-110-76010 - Agenda Books	1,019.40	1,088.64	1,191.30	1,200.00	1,200.00	.00
30-114-61-10-2-110-76015 - Allotment	20,646.89	16,538.52	23,219.69	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	2,453.00	4,459.00	2,006.00
30-114-61-10-2-110-76085 - School Improvement	.00	193.16	100.00	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	1,000.00	1,000.00	.00
30-114-61-10-2-110-76325 - Library Books and Supplies	12.73	.00	99.98	.00	.00	.00
30-114-61-10-2-110-76350 - Music	199.27	175.47	172.76	200.00	200.00	.00
30-114-61-10-2-110-76360 - Physical Education	.00	498.00	12.00	200.00	200.00	.00
30-114-61-10-2-110-76365 - Reading	1,714.00	8,128.17	361.17	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	1,195.00	1,195.00	.00

General Fund Expense Budget

Budget Year 2023

G/L Account - Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2023 City Council/Board Approval	Difference Vs2022 Adopted Budget
Fund 30 - School General Fund						
Locations 114 - West Salem Elementary						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 2 - Elementary						
Program 110 - Regular Instruction						
30-114-61-10-2-110-76490 - Supplies - First Grade	586.15	591.16	399.59	882.00	1,037.00	155.00
30-114-61-10-2-110-76495 - Supplies - Second Grade	524.22	524.72	334.79	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	1,010.00	127.00
30-114-61-10-2-110-76505 - Supplies - Fourth Grade	996.00	804.08	814.84	1,081.00	746.00	(335.00)
30-114-61-10-2-110-76510 - Supplies - Fifth Grade	888.24	903.31	619.41	807.00	769.00	(38.00)
Program 110 - Regular Instruction Totals	\$2,344,889.14	\$2,463,054.19	\$2,448,226.22	\$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	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	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	.00	.00	.00
30-114-61-10-2-120-71650 - Compensation-NBC Teacher Bonus	7,500.00	5,000.00	5,000.00	.00	.00	.00
30-114-61-10-2-120-71665 - Bonus Payments To Teachers	.00	.00	6,966.00	.00	.00	.00
30-114-61-10-2-120-72100 - FICA	13,708.16	14,352.25	13,561.74	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	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	.00	.00	.00
30-114-61-10-2-120-72300 - Group Health and Dental Insurance	38,011.06	28,872.40	25,794.18	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	2,249.00	2,909.00	660.00
30-114-61-10-2-120-72510 - Hybrid Disability Insurance	.00	69.05	200.93	.00	.00	.00
30-114-61-10-2-120-72750 - VRS Retiree Health Care Credit	2,254.30	2,279.00	2,063.74	2,031.00	2,627.00	596.00
30-114-61-10-2-120-76390 - Sp Ed LD	234.29	531.83	633.06	633.00	633.00	.00
30-114-61-10-2-120-76410 - Sp Ed ID	546.23	325.79	161.26	628.00	628.00	.00
30-114-61-10-2-120-76415 - Sp Ed BD	.00	103.60	.00	.00	.00	.00
30-114-61-10-2-120-76438 - Supplies - EL	.00	.00	.00	.00	25.00	25.00
Program 120 - Special Education Totals	\$281,900.95	\$276,029.01	\$259,710.65	\$239,901.00	\$302,352.00	\$62,451.00
Level 2 - Elementary Totals	\$2,626,790.09	\$2,739,083.20	\$2,707,936.87	\$2,641,034.00	\$2,955,608.00	\$314,574.00
Sub-Function 10 - Classroom Instruction Totals	\$2,626,790.09	\$2,739,083.20	\$2,707,936.87	\$2,641,034.00	\$2,955,608.00	\$314,574.00

General Fund Expense Budget

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G/L Account - Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2023 City Council/Board Approval	Difference Vs2022 Adopted Budget
Fund 30 - School General Fund						
Locations 114 - West Salem Elementary						
Function 61 - Instruction						
Sub-Function 21 - Student Guidance						
Level 2 - Elementary						
Program 110 - Regular Instruction						
30-114-61-21-2-110-71124 - Compensation-Guidance Counselors	47,005.80	36,785.18	48,492.47	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
30-114-61-21-2-110-72100 - FICA	3,528.39	2,773.68	3,803.44	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	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	8,582.00	8,582.00	.00
30-114-61-21-2-110-72400 - VRS Group Life Insurance	606.84	631.94	650.49	865.00	991.00	126.00
30-114-61-21-2-110-72750 - VRS Retiree Health Care Credit	555.71	578.93	587.39	781.00	894.00	113.00
30-114-61-21-2-110-76285 - Guidance	85.18	.00	41.46	150.00	25.00	(125.00)
Program 110 - Regular Instruction Totals	\$64,340.62	\$50,015.32	\$63,113.61	\$90,572.00	\$102,358.00	\$11,786.00
Program 120 - Special Education						
30-114-61-21-2-120-71124 - Compensation-Guidance Counselors	2,525.53	1,936.06	2,552.24	.00	.00	.00
30-114-61-21-2-120-71665 - Bonus Payments To Teachers	.00	.00	77.40	.00	.00	.00
30-114-61-21-2-120-72100 - FICA	189.93	145.99	200.18	.00	.00	.00
30-114-61-21-2-120-72210 - VRS Pension Contribution	459.60	398.13	424.62	.00	.00	.00
30-114-61-21-2-120-72300 - Group Health and Dental Insurance	298.78	88.48	.00	.00	.00	.00
30-114-61-21-2-120-72400 - VRS Group Life Insurance	38.16	33.26	34.24	.00	.00	.00
30-114-61-21-2-120-72750 - VRS Retiree Health Care Credit	35.09	30.47	30.92	.00	.00	.00
30-114-61-21-2-120-76285 - Guidance	4.48	.00	2.18	.00	.00	.00
Program 120 - Special Education Totals	\$3,551.57	\$2,632.39	\$3,321.78	\$0.00	\$0.00	\$0.00
Level 2 - Elementary Totals	\$67,892.19	\$52,647.71	\$66,435.39	\$90,572.00	\$102,358.00	\$11,786.00
Sub-Function 21 - Student Guidance Totals	\$67,892.19	\$52,647.71	\$66,435.39	\$90,572.00	\$102,358.00	\$11,786.00
Sub-Function 32 - Instr. Sup. - Media Services						
Level 2 - Elementary						
Program 110 - Regular Instruction						
30-114-61-32-2-110-71122 - Compensation-Librarians	66,925.32	68,177.19	46,978.46	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
30-114-61-32-2-110-71665 - Bonus Payments To Teachers	.00	.00	1,548.00	.00	.00	.00
30-114-61-32-2-110-72100 - FICA	5,021.59	5,308.95	3,715.88	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	7,783.00	8,813.00	1,030.00

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G/L Account - Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2023 City Council/Board Approval	Difference Vs2022 Adopted Budget
Fund 30 - School General Fund						
Locations 114 - West Salem Elementary						
Function 61 - Instruction						
Sub-Function 32 - Instr. Sup. - Media Services						
Level 2 - Elementary						
Program 110 - Regular Instruction						
30-114-61-32-2-110-72300 - Group Health and Dental Insurance	7,748.80	7,623.60	.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	628.00	711.00	83.00
30-114-61-32-2-110-72750 - VRS Retiree Health Care Credit	791.50	804.90	568.83	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
30-114-61-32-2-110-73130 - Repair/Maint - Audio/Visual	476.95	567.78	832.98	550.00	550.00	.00
30-114-61-32-2-110-76155 - Audio Visual Media	529.76	541.98	231.64	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	3,898.00	3,898.00	.00
30-114-61-32-2-110-76330 - Library Reference Materials	1,832.52	1,768.75	2,013.39	940.00	940.00	.00
30-114-61-32-2-110-76355 - Periodicals	613.93	422.35	407.91	800.00	800.00	.00
Program 110 - Regular Instruction Totals	\$103,601.40	\$107,799.51	\$68,624.25	\$75,365.00	\$82,522.00	\$7,157.00
Level 2 - Elementary Totals	\$103,601.40	\$107,799.51	\$68,624.25	\$75,365.00	\$82,522.00	\$7,157.00
Sub-Function 32 - Instr. Sup. - Media Services Totals	\$103,601.40	\$107,799.51	\$68,624.25	\$75,365.00	\$82,522.00	\$7,157.00
Sub-Function 41 - Admin. Principals Office						
Level 2 - Elementary						
Program 110 - Regular Instruction						
30-114-61-41-2-110-71126 - Compensation-Principals	101,235.00	45,421.56	98,397.51	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	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	35,582.00	43,589.00	8,007.00
30-114-61-41-2-110-71200 - Compensation-OT	193.04	513.15	406.97	2,000.00	2,000.00	.00
30-114-61-41-2-110-71520 - Compensation-Substitutes	680.52	.00	2,267.92	.00	.00	.00
30-114-61-41-2-110-71522 - Compensation-REWIP Retirees	.00	42,168.56	4,125.44	.00	.00	.00
30-114-61-41-2-110-71665 - Bonus Payments To Teachers	.00	.00	4,644.00	.00	.00	.00
30-114-61-41-2-110-72100 - FICA	14,416.35	14,628.48	13,511.75	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	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	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	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	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

General Fund Expense Budget

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G/L Account - Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2023 City Council/Board Approval	Difference Vs2022 Adopted Budget
Fund 30 - School General Fund						
Locations 114 - West Salem Elementary						
Function 61 - Instruction						
Sub-Function 41 - Admin. Principals Office						
Level 2 - Elementary						
Program 110 - Regular Instruction						
30-114-61-41-2-110-73180 - Repair/Maint - Other Contracted	9,728.28	14,511.66	11,901.00	12,000.00	12,000.00	.00
30-114-61-41-2-110-75521 - Travel-Principals	748.40	382.83	.00	1,000.00	50.00	(950.00)
30-114-61-41-2-110-75803 - Dues-Accreditation	328.00	89.00	178.00	350.00	342.00	(8.00)
Program 110 - Regular Instruction Totals	\$292,805.68	\$298,626.64	\$281,606.35	\$287,021.00	\$322,317.00	\$35,296.00
Level 2 - Elementary Totals	\$292,805.68	\$298,626.64	\$281,606.35	\$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	\$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	\$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						
30-114-62-62-9-222-76100 - Supplies - Nursing	440.68	320.69	301.44	349.00	349.00	.00
Program 222 - Health Services Totals	\$440.68	\$320.69	\$301.44	\$349.00	\$349.00	\$0.00
Level 9 - District Wide Totals	\$440.68	\$320.69	\$301.44	\$349.00	\$349.00	\$0.00
Sub-Function 62 - Admin, Attend. & Health Totals	\$440.68	\$320.69	\$301.44	\$349.00	\$349.00	\$0.00
Function 62 - Administration, Attend. & Health Totals	\$440.68	\$320.69	\$301.44	\$349.00	\$349.00	\$0.00
Function 64 - Operation & Maintenance						
Sub-Function 64 - Operation & Maintenance						
Level 9 - District Wide						
Program 420 - Building Services						
30-114-64-64-9-420-71190 - Compensation-Custodians	94,530.88	92,277.70	86,330.75	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	8,500.00	8,500.00	.00
30-114-64-64-9-420-71520 - Compensation-Substitutes	1,904.28	3,527.08	.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
30-114-64-64-9-420-72100 - FICA	7,248.20	7,391.09	6,781.11	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	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
30-114-64-64-9-420-72300 - Group Health and Dental Insurance	20,191.44	20,966.88	22,113.24	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	1,538.00	1,446.00	(92.00)
30-114-64-64-9-420-72700 - Workers Compensation	690.00	703.00	754.00	1,000.00	1,000.00	.00

General Fund Expense Budget

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G/L Account - Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2023 City Council/Board Approval	Difference Vs2022 Adopted Budget
Fund 30 - School General Fund						
Locations 114 - West Salem Elementary						
Function 64 - Operation & Maintenance						
Sub-Function 64 - Operation & Maintenance						
Level 9 - District Wide						
Program 420 - Building Services						
30-114-64-64-9-420-72750 - VRS Retiree Health Care Credit	710.64	744.74	783.90	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
30-114-64-64-9-420-73180 - Repair/Maint - Other Contracted	21,410.87	17,837.41	9,244.47	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	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	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	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	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	12,000.00	12,000.00	.00
30-114-64-64-9-420-76055 - Machines, Equipment and Tools < \$5,000	824.34	2,360.91	743.52	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	10,000.00	15,000.00	5,000.00
Program 420 - Building Services Totals	\$332,917.25	\$297,979.16	\$268,352.13	\$333,501.00	\$337,094.00	\$3,593.00
Program 430 - Grounds Services						
30-114-64-64-9-430-74910 - Grounds Maintenance-City	16,441.77	17,846.78	11,283.85	14,000.00	14,000.00	.00
Program 430 - Grounds Services Totals	\$16,441.77	\$17,846.78	\$11,283.85	\$14,000.00	\$14,000.00	\$0.00
Level 9 - District Wide Totals	\$349,359.02	\$315,825.94	\$279,635.98	\$347,501.00	\$351,094.00	\$3,593.00
Sub-Function 64 - Operation & Maintenance Totals	\$349,359.02	\$315,825.94	\$279,635.98	\$347,501.00	\$351,094.00	\$3,593.00
Function 64 - Operation & Maintenance Totals	\$349,359.02	\$315,825.94	\$279,635.98	\$347,501.00	\$351,094.00	\$3,593.00
Function 68 - Technology						
Sub-Function 10 - Classroom Instruction						
Level 9 - District Wide						
Program 800 - Technology						
30-114-68-10-9-800-71139 - Compensation-ITRT	15,864.45	16,395.75	16,452.30	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
30-114-68-10-9-800-72100 - FICA	1,171.13	1,205.41	1,237.39	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	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	2,486.00	2,486.00	.00
30-114-68-10-9-800-72400 - VRS Group Life Insurance	204.80	211.20	217.26	216.00	243.00	27.00
30-114-68-10-9-800-72750 - VRS Retiree Health Care Credit	187.60	193.50	196.24	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	3,000.00	3,000.00	.00

General Fund Expense Budget

Budget Year 2023

G/L Account - Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2023 City Council/Board Approval	Difference Vs2022 Adopted Budget
Fund 30 - School General Fund						
Locations 114 - West Salem Elementary						
Function 68 - Technology						
Sub-Function 10 - Classroom Instruction						
Level 9 - District Wide						
Program 800 - Technology						
30-114-68-10-9-800-76305 - ITRT	444.48	366.75	423.72	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	4,850.00	4,225.00	(625.00)
30-114-68-10-9-800-76530 - Computer Supplies	4,476.93	3,491.14	4,418.20	4,485.00	4,485.00	.00
30-114-68-10-9-800-78050 - Technology Addl VPSA Eligible	20,317.51	20,400.00	20,104.12	20,600.00	20,600.00	.00
Program 800 - Technology Totals	\$52,340.43	\$52,942.94	\$55,569.05	\$56,315.00	\$58,851.00	\$2,536.00
Level 9 - District Wide Totals	\$52,340.43	\$52,942.94	\$55,569.05	\$56,315.00	\$58,851.00	\$2,536.00
Sub-Function 10 - Classroom Instruction Totals	\$52,340.43	\$52,942.94	\$55,569.05	\$56,315.00	\$58,851.00	\$2,536.00
Function 68 - Technology Totals	\$52,340.43	\$52,942.94	\$55,569.05	\$56,315.00	\$58,851.00	\$2,536.00
Locations 114 - West Salem Elementary Totals	\$3,493,229.49	\$3,567,246.63	\$3,460,109.33	\$3,498,157.00	\$3,873,099.00	\$374,942.00



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South Salem Elementary

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General Fund Expense Budget

Budget Year 2023

G/L Account - Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2023 City Council/Board Approval	Difference Vs2022 Adopted Budget
Fund 30 - School General Fund						
Locations 115 - South Salem Elementary						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 2 - Elementary						
Program 110 - Regular Instruction						
30-115-61-10-2-110-71120 - Compensation-Instructional Salaries	1,264,022.29	1,300,293.39	1,281,239.98	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	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	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	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	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
30-115-61-10-2-110-72100 - FICA	101,950.70	101,221.01	101,097.86	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	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	.00	.00	.00
30-115-61-10-2-110-72300 - Group Health and Dental Insurance	192,472.88	194,854.30	189,954.62	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	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	.00	.00	.00
30-115-61-10-2-110-72600 - Unemployment Compensation	.00	.00	1,219.16	.00	.00	.00
30-115-61-10-2-110-72700 - Workers Compensation	8,339.00	8,490.00	9,112.00	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	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
30-115-61-10-2-110-73153 - Repair & Maint - Music Dept	449.15	444.90	450.32	450.00	450.00	.00
30-115-61-10-2-110-73154 - Repair & Maint - PE Equipment	161.80	164.00	120.80	164.00	164.00	.00
30-115-61-10-2-110-76010 - Agenda Books	1,103.90	1,200.00	.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	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	500.00	500.00	.00
30-115-61-10-2-110-76085 - School Improvement	100.00	109.67	426.73	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	1,000.00	1,000.00	.00
30-115-61-10-2-110-76195 - Career Education	97.41	.00	.00	.00	.00	.00
30-115-61-10-2-110-76350 - Music	455.22	459.55	455.81	450.00	450.00	.00
30-115-61-10-2-110-76360 - Physical Education	720.01	723.60	530.81	720.00	720.00	.00
30-115-61-10-2-110-76365 - Reading	513.11	836.79	9,932.82	610.00	610.00	.00
30-115-61-10-2-110-76485 - Supplies - Kindergarten	1,040.36	1,037.96	751.62	670.00	670.00	.00

General Fund Expense Budget

Budget Year 2023

G/L Account - Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2023 City Council/Board Approval	Difference Vs2022 Adopted Budget
Fund 30 - School General Fund						
Locations 115 - South Salem Elementary						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 2 - Elementary						
Program 110 - Regular Instruction						
30-115-61-10-2-110-76490 - Supplies - First Grade	799.39	775.30	621.88	1,000.00	1,000.00	.00
30-115-61-10-2-110-76495 - Supplies - Second Grade	880.00	880.03	541.53	900.00	900.00	.00
30-115-61-10-2-110-76500 - Supplies - Third Grade	701.83	719.94	564.35	850.00	850.00	.00
30-115-61-10-2-110-76505 - Supplies - Fourth Grade	700.54	692.00	939.49	975.00	975.00	.00
30-115-61-10-2-110-76510 - Supplies - Fifth Grade	799.99	792.81	547.41	931.00	931.00	.00
Program 110 - Regular Instruction Totals	\$2,040,083.19	\$2,056,067.39	\$2,060,477.77	\$2,075,123.00	\$2,142,969.00	\$67,846.00
Program 120 - Special Education						
30-115-61-10-2-120-71120 - Compensation-Instructional Salaries	176,294.87	176,651.59	188,088.50	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	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	.00	.00	.00
30-115-61-10-2-120-71665 - Bonus Payments To Teachers	.00	.00	5,418.00	.00	.00	.00
30-115-61-10-2-120-72100 - FICA	14,137.83	14,578.96	14,533.26	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	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	.00	.00	.00
30-115-61-10-2-120-72300 - Group Health and Dental Insurance	24,333.52	23,729.56	16,769.15	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	3,365.00	3,377.00	12.00
30-115-61-10-2-120-72510 - Hybrid Disability Insurance	90.23	199.98	135.69	.00	.00	.00
30-115-61-10-2-120-72750 - VRS Retiree Health Care Credit	2,343.30	2,326.20	2,261.99	3,039.00	3,049.00	10.00
30-115-61-10-2-120-72800 - Termination Pay for Vac/Sick Leave	.00	5,460.00	.00	.00	.00	.00
30-115-61-10-2-120-76390 - Sp Ed LD	424.84	541.08	.00	625.00	625.00	.00
30-115-61-10-2-120-76392 - Sp Ed CC	1,023.09	1,041.39	902.68	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
30-115-61-10-2-120-76438 - Supplies - EL	.00	.00	.00	.00	140.00	140.00
Program 120 - Special Education Totals	\$272,414.24	\$276,769.01	\$262,995.69	\$354,751.00	\$355,822.00	\$1,071.00
Level 2 - Elementary Totals	\$2,312,497.43	\$2,332,836.40	\$2,323,473.46	\$2,429,874.00	\$2,498,791.00	\$68,917.00
Sub-Function 10 - Classroom Instruction Totals	\$2,312,497.43	\$2,332,836.40	\$2,323,473.46	\$2,429,874.00	\$2,498,791.00	\$68,917.00

General Fund Expense Budget

Budget Year 2023

G/L Account - Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2023 City Council/Board Approval	Difference Vs2022 Adopted Budget
Fund 30 - School General Fund						
Locations 115 - South Salem Elementary						
Function 61 - Instruction						
Sub-Function 21 - Student Guidance						
Level 2 - Elementary						
Program 110 - Regular Instruction						
30-115-61-21-2-110-71124 - Compensation-Guidance Counselors	56,956.81	58,729.95	59,019.22	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
30-115-61-21-2-110-72100 - FICA	4,259.96	4,445.42	4,577.19	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	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	3,529.00	3,529.00	.00
30-115-61-21-2-110-72400 - VRS Group Life Insurance	739.59	769.41	791.63	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	914.00	1,063.00	149.00
30-115-61-21-2-110-76195 - Career Education	26.97	110.49	.00	135.00	135.00	.00
30-115-61-21-2-110-76285 - Guidance	257.89	261.25	116.09	275.00	275.00	.00
Program 110 - Regular Instruction Totals	\$80,662.81	\$83,757.36	\$86,637.95	\$99,778.00	\$115,390.00	\$15,612.00
Program 120 - Special Education						
30-115-61-21-2-120-71124 - Compensation-Guidance Counselors	2,982.23	3,091.05	3,106.28	.00	.00	.00
30-115-61-21-2-120-71665 - Bonus Payments To Teachers	.00	.00	77.40	.00	.00	.00
30-115-61-21-2-120-72100 - FICA	222.99	233.97	240.91	.00	.00	.00
30-115-61-21-2-120-72210 - VRS Pension Contribution	549.03	484.67	516.77	.00	.00	.00
30-115-61-21-2-120-72300 - Group Health and Dental Insurance	468.15	501.43	533.15	.00	.00	.00
30-115-61-21-2-120-72400 - VRS Group Life Insurance	45.61	40.49	41.66	.00	.00	.00
30-115-61-21-2-120-72750 - VRS Retiree Health Care Credit	41.93	37.10	37.62	.00	.00	.00
30-115-61-21-2-120-76195 - Career Education	.00	5.82	.00	.00	.00	.00
30-115-61-21-2-120-76285 - Guidance	13.57	13.75	6.11	.00	.00	.00
Program 120 - Special Education Totals	\$4,323.51	\$4,408.28	\$4,559.90	\$0.00	\$0.00	\$0.00
Level 2 - Elementary Totals	\$84,986.32	\$88,165.64	\$91,197.85	\$99,778.00	\$115,390.00	\$15,612.00
Sub-Function 21 - Student Guidance Totals	\$84,986.32	\$88,165.64	\$91,197.85	\$99,778.00	\$115,390.00	\$15,612.00
Sub-Function 32 - Instr. Sup. - Media Services						
Level 2 - Elementary						
Program 110 - Regular Instruction						
30-115-61-32-2-110-71122 - Compensation-Librarians	64,652.64	66,779.35	66,948.05	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	.00	.00	.00
30-115-61-32-2-110-71665 - Bonus Payments To Teachers	.00	.00	1,548.00	.00	.00	.00

General Fund Expense Budget

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G/L Account - Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2023 City Council/Board Approval	Difference Vs2022 Adopted Budget
Fund 30 - School General Fund						
Locations 115 - South Salem Elementary						
Function 61 - Instruction						
Sub-Function 32 - Instr. Sup. - Media Services						
Level 2 - Elementary						
Program 110 - Regular Instruction						
30-115-61-32-2-110-72100 - FICA	5,254.78	5,309.00	5,533.03	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	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	8,529.00	8,529.00	.00
30-115-61-32-2-110-72400 - VRS Group Life Insurance	835.80	862.10	887.17	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	808.00	908.00	100.00
30-115-61-32-2-110-73130 - Repair/Maint - Audio/Visual	850.00	850.00	219.68	850.00	850.00	.00
30-115-61-32-2-110-76155 - Audio Visual Media	1,100.00	989.83	11.99	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	1,575.00	1,575.00	.00
30-115-61-32-2-110-76330 - Library Reference Materials	918.02	935.35	953.19	860.00	860.00	.00
30-115-61-32-2-110-76355 - Periodicals	46.61	200.00	18.00	200.00	200.00	.00
Program 110 - Regular Instruction Totals	\$96,921.78	\$99,410.75	\$99,027.28	\$97,824.00	\$108,327.00	\$10,503.00
Level 2 - Elementary Totals	\$96,921.78	\$99,410.75	\$99,027.28	\$97,824.00	\$108,327.00	\$10,503.00
Sub-Function 32 - Instr. Sup. - Media Services Totals	\$96,921.78	\$99,410.75	\$99,027.28	\$97,824.00	\$108,327.00	\$10,503.00
Sub-Function 41 - Admin. Principals Office						
Level 2 - Elementary						
Program 110 - Regular Instruction						
30-115-61-41-2-110-71126 - Compensation-Principals	96,321.96	102,149.04	102,280.29	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	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	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	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
30-115-61-41-2-110-71522 - Compensation-REWIP Retirees	9,735.43	10,546.94	12,016.05	.00	.00	.00
30-115-61-41-2-110-71665 - Bonus Payments To Teachers	.00	.00	4,644.00	.00	.00	.00
30-115-61-41-2-110-72100 - FICA	15,027.30	14,840.24	15,604.30	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	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	.00	.00	.00
30-115-61-41-2-110-72300 - Group Health and Dental Insurance	21,879.96	20,656.80	20,359.12	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	2,657.00	3,078.00	421.00

General Fund Expense Budget

Budget Year 2023

G/L Account - Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2023 City Council/Board Approval	Difference Vs2022 Adopted Budget
Fund 30 - School General Fund						
Locations 115 - South Salem Elementary						
Function 61 - Instruction						
Sub-Function 41 - Admin. Principals Office						
Level 2 - Elementary						
Program 110 - Regular Instruction						
30-115-61-41-2-110-72510 - Hybrid Disability Insurance	.00	80.22	82.38	.00	.00	.00
30-115-61-41-2-110-72750 - VRS Retiree Health Care Credit	2,356.22	2,367.60	2,415.04	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
30-115-61-41-2-110-73160 - Repair/Maint - School Office Equipment	16,191.79	12,884.80	17,701.99	14,155.00	14,155.00	.00
30-115-61-41-2-110-75521 - Travel-Principals	1,115.36	137.01	239.00	1,000.00	1,000.00	.00
30-115-61-41-2-110-75803 - Dues-Accreditation	380.00	380.00	239.00	240.00	240.00	.00
Program 110 - Regular Instruction Totals	<u>\$308,127.33</u>	<u>\$292,825.52</u>	<u>\$309,224.91</u>	<u>\$294,615.00</u>	<u>\$334,478.00</u>	<u>\$39,863.00</u>
Level 2 - Elementary Totals	<u>\$308,127.33</u>	<u>\$292,825.52</u>	<u>\$309,224.91</u>	<u>\$294,615.00</u>	<u>\$334,478.00</u>	<u>\$39,863.00</u>
Sub-Function 41 - Admin. Principals Office Totals	<u>\$308,127.33</u>	<u>\$292,825.52</u>	<u>\$309,224.91</u>	<u>\$294,615.00</u>	<u>\$334,478.00</u>	<u>\$39,863.00</u>
Function 61 - Instruction Totals	<u>\$2,802,532.86</u>	<u>\$2,813,238.31</u>	<u>\$2,822,923.50</u>	<u>\$2,922,091.00</u>	<u>\$3,056,986.00</u>	<u>\$134,895.00</u>
Function 62 - Administration, Attend. & Health						
Sub-Function 62 - Admin, Attend. & Health						
Level 9 - District Wide						
Program 222 - Health Services						
30-115-62-62-9-222-76100 - Supplies - Nursing	529.01	523.44	548.29	567.00	567.00	.00
Program 222 - Health Services Totals	<u>\$529.01</u>	<u>\$523.44</u>	<u>\$548.29</u>	<u>\$567.00</u>	<u>\$567.00</u>	<u>\$0.00</u>
Level 9 - District Wide Totals	<u>\$529.01</u>	<u>\$523.44</u>	<u>\$548.29</u>	<u>\$567.00</u>	<u>\$567.00</u>	<u>\$0.00</u>
Sub-Function 62 - Admin, Attend. & Health Totals	<u>\$529.01</u>	<u>\$523.44</u>	<u>\$548.29</u>	<u>\$567.00</u>	<u>\$567.00</u>	<u>\$0.00</u>
Function 62 - Administration, Attend. & Health Totals	<u>\$529.01</u>	<u>\$523.44</u>	<u>\$548.29</u>	<u>\$567.00</u>	<u>\$567.00</u>	<u>\$0.00</u>
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	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	8,500.00	8,500.00	.00
30-115-64-64-9-420-71520 - Compensation-Substitutes	49.85	.00	32.76	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
30-115-64-64-9-420-72100 - FICA	9,261.89	9,133.19	9,584.00	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	7,986.00	10,533.00	2,547.00

General Fund Expense Budget

Budget Year 2023

G/L Account - Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2023 City Council/Board Approval	Difference Vs2022 Adopted Budget
Fund 30 - School General Fund						
Locations 115 - South Salem Elementary						
Function 64 - Operation & Maintenance						
Sub-Function 64 - Operation & Maintenance						
Level 9 - District Wide						
Program 420 - Building Services						
30-115-64-64-9-420-72220 - VRS Hybrid Pension Contribution	.00	356.32	643.06	.00	.00	.00
30-115-64-64-9-420-72300 - Group Health and Dental Insurance	22,086.26	26,817.90	26,314.87	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	1,560.00	1,667.00	107.00
30-115-64-64-9-420-72510 - Hybrid Disability Insurance	.00	37.76	147.45	.00	.00	.00
30-115-64-64-9-420-72700 - Workers Compensation	690.00	703.00	754.00	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	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
30-115-64-64-9-420-73180 - Repair/Maint - Other Contracted	12,307.49	14,641.96	9,920.62	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	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	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	82,000.00	86,100.00	4,100.00
30-115-64-64-9-420-75005 - Utilities - Natural Gas	12,494.04	8,613.68	12,607.45	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	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	1,708.00	1,708.00	.00
30-115-64-64-9-420-76110 - Supplies - Operational	14,052.59	11,732.15	13,325.06	10,000.00	15,000.00	5,000.00
Program 420 - Building Services Totals	\$328,585.72	\$321,246.49	\$334,922.99	\$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	12,000.00	12,000.00	.00
Program 430 - Grounds Services Totals	\$9,755.42	\$13,742.62	\$12,413.61	\$12,000.00	\$12,000.00	\$0.00
Level 9 - District Wide Totals	\$338,341.14	\$334,989.11	\$347,336.60	\$349,670.00	\$375,632.00	\$25,962.00
Sub-Function 64 - Operation & Maintenance Totals	\$338,341.14	\$334,989.11	\$347,336.60	\$349,670.00	\$375,632.00	\$25,962.00
Function 64 - Operation & Maintenance Totals	\$338,341.14	\$334,989.11	\$347,336.60	\$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-I/TRT	15,864.45	16,395.75	16,452.30	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
30-115-68-10-9-800-72100 - FICA	1,171.13	1,205.41	1,237.39	1,233.00	1,386.00	153.00

General Fund Expense Budget

Budget Year 2023

G/L Account - Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2023 City Council/Board Approval	Difference Vs2022 Adopted Budget
Fund 30 - School General Fund						
Locations 115 - South Salem Elementary						
Function 68 - Technology						
Sub-Function 10 - Classroom Instruction						
Level 9 - District Wide						
Program 800 - Technology						
30-115-68-10-9-800-72210 - VRS Pension Contribution	2,450.80	2,527.70	2,694.96	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	2,486.00	2,486.00	.00
30-115-68-10-9-800-72400 - VRS Group Life Insurance	204.80	211.20	217.26	216.00	243.00	27.00
30-115-68-10-9-800-72750 - VRS Retiree Health Care Credit	187.60	193.50	196.24	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	2,100.00	2,100.00	.00
30-115-68-10-9-800-76305 - ITRT	299.93	152.65	.00	300.00	300.00	.00
30-115-68-10-9-800-76515 - Software-Instructional	2,175.00	2,120.00	2,132.63	2,505.00	2,505.00	.00
30-115-68-10-9-800-76530 - Computer Supplies	907.40	3,017.44	2,993.70	2,750.00	2,750.00	.00
30-115-68-10-9-800-78050 - Technology Addl VPSA Eligible	23,850.99	20,400.00	20,146.33	20,600.00	20,600.00	.00
Program 800 - Technology Totals	\$51,114.55	\$50,269.18	\$50,615.20	\$51,185.00	\$53,721.00	\$2,536.00
Level 9 - District Wide Totals	\$51,114.55	\$50,269.18	\$50,615.20	\$51,185.00	\$53,721.00	\$2,536.00
Sub-Function 10 - Classroom Instruction Totals	\$51,114.55	\$50,269.18	\$50,615.20	\$51,185.00	\$53,721.00	\$2,536.00
Function 68 - Technology Totals	\$51,114.55	\$50,269.18	\$50,615.20	\$51,185.00	\$53,721.00	\$2,536.00
Locations 115 - South Salem Elementary Totals	\$3,192,517.56	\$3,199,020.04	\$3,221,423.59	\$3,323,513.00	\$3,486,906.00	\$163,393.00



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East Salem Elementary

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General Fund Expense Budget

Budget Year 2023

G/L Account - Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2023 City Council/Board Approval	Difference Vs2022 Adopted Budget
Fund 30 - School General Fund						
Locations 116 - East Salem Elementary						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 2 - Elementary						
Program 110 - Regular Instruction						
30-116-61-10-2-110-71120 - Compensation-Instructional Salaries	1,483,696.35	1,582,330.12	1,541,945.00	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	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	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	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	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
30-116-61-10-2-110-72100 - FICA	115,415.98	124,426.36	122,621.81	128,674.00	145,069.00	16,395.00
30-116-61-10-2-110-72210 - VRS Pension Contribution	222,144.83	213,412.30	228,887.24	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	.00	.00	.00
30-116-61-10-2-110-72300 - Group Health and Dental Insurance	225,086.22	219,493.84	232,529.02	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	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	.00	.00	.00
30-116-61-10-2-110-72600 - Unemployment Compensation	.00	.00	954.48	.00	.00	.00
30-116-61-10-2-110-72700 - Workers Compensation	8,316.00	8,466.00	9,087.00	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	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
30-116-61-10-2-110-72850 - OPEB ARC	8,731.00	8,731.00	10,427.90	.00	.00	.00
30-116-61-10-2-110-73153 - Repair & Maint - Music Dept	254.75	247.52	272.12	282.00	353.00	71.00
30-116-61-10-2-110-73154 - Repair & Maint - PE Equipment	430.20	430.00	.00	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	.00
30-116-61-10-2-110-76015 - Allotment	22,909.22	25,402.00	19,748.21	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	4,976.00	3,337.00
30-116-61-10-2-110-76085 - School Improvement	.00	.00	87.98	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	1,394.00	1,150.00	(244.00)
30-116-61-10-2-110-76195 - Career Education	.00	51.08	44.35	54.00	.00	(54.00)
30-116-61-10-2-110-76350 - Music	272.70	336.76	342.40	347.00	342.00	(5.00)
30-116-61-10-2-110-76360 - Physical Education	282.32	655.93	448.00	601.00	712.00	111.00
30-116-61-10-2-110-76365 - Reading	200.20	211.64	185.72	327.00	419.00	92.00

General Fund Expense Budget

Budget Year 2023

G/L Account - Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2023 City Council/Board Approval	Difference Vs2022 Adopted Budget
Fund 30 - School General Fund						
Locations 116 - East Salem Elementary						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 2 - Elementary						
Program 110 - Regular Instruction						
30-116-61-10-2-110-76485 - Supplies - Kindergarten	1,811.77	660.00	625.04	699.00	795.00	96.00
30-116-61-10-2-110-76490 - Supplies - First Grade	376.37	450.11	668.48	762.00	624.00	(138.00)
30-116-61-10-2-110-76495 - Supplies - Second Grade	453.04	975.61	359.40	396.00	820.00	424.00
30-116-61-10-2-110-76500 - Supplies - Third Grade	304.16	173.12	887.64	573.00	355.00	(218.00)
30-116-61-10-2-110-76505 - Supplies - Fourth Grade	281.45	390.00	591.20	715.00	543.00	(172.00)
30-116-61-10-2-110-76510 - Supplies - Fifth Grade	345.06	233.09	478.57	525.00	225.00	(300.00)
Program 110 - Regular Instruction Totals	\$2,329,026.79	\$2,431,105.87	\$2,435,537.89	\$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	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	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
30-116-61-10-2-120-71522 - Compensation-REWIP Retirees	.00	300.15	5,395.89	.00	.00	.00
30-116-61-10-2-120-71665 - Bonus Payments To Teachers	.00	.00	7,740.00	.00	.00	.00
30-116-61-10-2-120-72100 - FICA	13,842.28	10,408.77	14,100.91	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	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	.00	.00	.00
30-116-61-10-2-120-72300 - Group Health and Dental Insurance	25,067.44	17,628.28	28,460.40	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	2,310.00	3,187.00	877.00
30-116-61-10-2-120-72510 - Hybrid Disability Insurance	.00	225.70	372.81	.00	.00	.00
30-116-61-10-2-120-72600 - Unemployment Compensation	.00	.00	77.50	.00	.00	.00
30-116-61-10-2-120-72750 - VRS Retiree Health Care Credit	2,248.30	1,660.66	2,115.90	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
30-116-61-10-2-120-76390 - Sp Ed LD	204.91	311.12	376.55	600.00	329.00	(271.00)
30-116-61-10-2-120-76400 - Sp Ed ED Preschool	614.16	643.59	596.52	694.00	522.00	(172.00)
30-116-61-10-2-120-76438 - Supplies - EL	.00	.00	138.37	286.00	369.00	83.00
Program 120 - Special Education Totals	\$273,908.53	\$189,471.96	\$265,604.60	\$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
30-116-61-10-2-140-72100 - FICA	3,052.42	.00	.00	.00	.00	.00

General Fund Expense Budget

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G/L Account - Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2023 City Council/Board Approval	Difference Vs2022 Adopted Budget
Fund 30 - School General Fund						
Locations 116 - East Salem Elementary						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 2 - Elementary						
Program 140 - Gifted						
30-116-61-10-2-140-72210 - VRS Pension Contribution	7,380.32	.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
30-116-61-10-2-140-72400 - VRS Group Life Insurance	616.56	.00	.00	.00	.00	.00
30-116-61-10-2-140-72750 - VRS Retiree Health Care Credit	564.88	.00	.00	.00	.00	.00
Program 140 - Gifted Totals	\$67,411.66	\$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	15,059.00	17,134.00	2,075.00
30-116-61-10-2-180-71120 - Compensation-Instructional Salaries	147,653.04	152,288.04	153,637.58	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
30-116-61-10-2-180-72100 - FICA	9,931.13	10,395.67	11,826.78	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	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	.00	.00	.00
30-116-61-10-2-180-72300 - Group Health and Dental Insurance	23,087.78	21,670.70	23,517.94	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	2,250.00	2,649.00	399.00
30-116-61-10-2-180-72510 - Hybrid Disability Insurance	165.30	147.57	117.64	.00	.00	.00
30-116-61-10-2-180-72750 - VRS Retiree Health Care Credit	1,771.90	1,827.40	2,046.99	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
30-116-61-10-2-180-73255 - Professional Development	.00	.00	592.09	.00	.00	.00
Program 180 - Pre-K Non- Sp Ed Totals	\$207,695.45	\$216,803.08	\$245,569.23	\$234,536.00	\$272,343.00	\$37,807.00
Level 2 - Elementary Totals	\$2,878,042.43	\$2,837,380.91	\$2,946,711.72	\$2,840,306.00	\$3,233,601.00	\$393,295.00
Level 3 - Secondary						
Program 140 - Gifted						
30-116-61-10-3-140-71120 - Compensation-Instructional Salaries	16,290.71	.00	.00	.00	.00	.00
30-116-61-10-3-140-72100 - FICA	1,014.86	.00	.00	.00	.00	.00
30-116-61-10-3-140-72210 - VRS Pension Contribution	2,460.09	.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
30-116-61-10-3-140-72400 - VRS Group Life Insurance	205.53	.00	.00	.00	.00	.00
30-116-61-10-3-140-72750 - VRS Retiree Health Care Credit	188.24	.00	.00	.00	.00	.00

General Fund Expense Budget

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G/L Account - Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2023 City Council/Board Approval	Difference Vs2022 Adopted Budget
Fund 30 - School General Fund						
Locations 116 - East Salem Elementary						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 3 - Secondary						
Program 140 - Gifted						
Program 140 - Gifted Totals	\$22,434.44	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 3 - Secondary Totals	\$22,434.44	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 4 - Middle						
Program 140 - Gifted						
30-116-61-10-4-140-71120 - Compensation-Instructional Salaries	43,442.02	.00	.00	.00	.00	.00
30-116-61-10-4-140-72100 - FICA	2,706.46	.00	.00	.00	.00	.00
30-116-61-10-4-140-72210 - VRS Pension Contribution	6,560.39	.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
30-116-61-10-4-140-72400 - VRS Group Life Insurance	548.07	.00	.00	.00	.00	.00
30-116-61-10-4-140-72750 - VRS Retiree Health Care Credit	502.08	.00	.00	.00	.00	.00
Program 140 - Gifted Totals	\$59,825.91	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 4 - Middle Totals	\$59,825.91	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 8 - Pre-K						
Program 180 - Pre-K Non- Sp Ed						
30-116-61-10-8-180-71120 - Compensation-Instructional Salaries	.00	.00	8,828.84	.00	.00	.00
30-116-61-10-8-180-71151 - Compensation-Instructional Asst	14,168.40	13,199.72	13,635.76	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
30-116-61-10-8-180-72100 - FICA	1,068.16	945.46	1,424.70	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
30-116-61-10-8-180-72220 - VRS Hybrid Pension Contribution	2,215.30	2,108.80	2,347.85	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	6,500.00	6,500.00	.00
30-116-61-10-8-180-72400 - VRS Group Life Insurance	185.10	176.20	331.26	180.00	232.00	52.00
30-116-61-10-8-180-72510 - Hybrid Disability Insurance	.00	.00	33.62	.00	.00	.00
30-116-61-10-8-180-72750 - VRS Retiree Health Care Credit	169.50	161.40	299.12	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
30-116-61-10-8-180-73255 - Professional Development	833.74	15.27	(1,454.43)	.00	.00	.00
30-116-61-10-8-180-76435 - Supplies - Instructional	3,392.19	3,965.50	2,377.29	700.00	.00	(700.00)
Program 180 - Pre-K Non- Sp Ed Totals	\$22,455.43	\$27,583.41	\$38,177.93	\$24,256.00	\$28,464.00	\$4,208.00

General Fund Expense Budget

Budget Year 2023

G/L Account - Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2023 City Council/Board Approval	Difference Vs2022 Adopted Budget
Fund 30 - School General Fund						
Locations 116 - East Salem Elementary						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 8 - Pre-K Totals	\$22,455.43	\$27,583.41	\$38,177.93	\$24,256.00	\$28,464.00	\$4,208.00
Sub-Function 10 - Classroom Instruction Totals	\$2,982,758.21	\$2,864,964.32	\$2,984,889.65	\$2,864,562.00	\$3,262,065.00	\$397,503.00
Sub-Function 21 - Student Guidance						
Level 2 - Elementary						
Program 110 - Regular Instruction						
30-116-61-21-2-110-71124 - Compensation-Guidance Counselors	50,901.95	52,534.01	52,752.27	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
30-116-61-21-2-110-72100 - FICA	3,749.84	3,860.07	3,981.77	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	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	8,040.00	8,040.00	.00
30-116-61-21-2-110-72400 - VRS Group Life Insurance	660.94	687.61	707.56	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	835.00	955.00	120.00
30-116-61-21-2-110-76285 - Guidance	175.90	121.29	152.95	145.00	167.00	22.00
Program 110 - Regular Instruction Totals	\$70,675.50	\$73,369.93	\$76,088.52	\$95,690.00	\$108,302.00	\$12,612.00
Program 120 - Special Education						
30-116-61-21-2-120-71124 - Compensation-Guidance Counselors	2,665.09	2,764.95	2,776.44	.00	.00	.00
30-116-61-21-2-120-71665 - Bonus Payments To Teachers	.00	.00	77.40	.00	.00	.00
30-116-61-21-2-120-72100 - FICA	196.29	203.16	209.57	.00	.00	.00
30-116-61-21-2-120-72210 - VRS Pension Contribution	490.65	433.15	461.91	.00	.00	.00
30-116-61-21-2-120-72300 - Group Health and Dental Insurance	351.03	384.59	400.43	.00	.00	.00
30-116-61-21-2-120-72400 - VRS Group Life Insurance	40.76	36.19	37.24	.00	.00	.00
30-116-61-21-2-120-72750 - VRS Retiree Health Care Credit	37.47	33.15	33.63	.00	.00	.00
30-116-61-21-2-120-76285 - Guidance	9.26	6.39	8.05	.00	.00	.00
Program 120 - Special Education Totals	\$3,790.55	\$3,861.58	\$4,004.67	\$0.00	\$0.00	\$0.00
Level 2 - Elementary Totals	\$74,466.05	\$77,231.51	\$80,093.19	\$95,690.00	\$108,302.00	\$12,612.00
Sub-Function 21 - Student Guidance Totals	\$74,466.05	\$77,231.51	\$80,093.19	\$95,690.00	\$108,302.00	\$12,612.00
Sub-Function 32 - Instr. Sup. - Media Services						
Level 2 - Elementary						
Program 110 - Regular Instruction						
30-116-61-32-2-110-71122 - Compensation-Librarians	59,191.20	61,082.00	61,098.88	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
30-116-61-32-2-110-72100 - FICA	4,311.66	4,440.98	4,543.33	4,669.00	5,265.00	596.00

General Fund Expense Budget

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G/L Account - Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2023 City Council/Board Approval	Difference Vs2022 Adopted Budget
Fund 30 - School General Fund						
Locations 116 - East Salem Elementary						
Function 61 - Instruction						
Sub-Function 32 - Instr. Sup. - Media Services						
Level 2 - Elementary						
Program 110 - Regular Instruction						
30-116-61-32-2-110-72210 - VRS Pension Contribution	9,141.40	9,428.40	10,064.10	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	8,040.00	8,040.00	.00
30-116-61-32-2-110-72400 - VRS Group Life Insurance	763.70	787.70	811.40	818.00	922.00	104.00
30-116-61-32-2-110-72750 - VRS Retiree Health Care Credit	699.60	721.60	732.73	738.00	833.00	95.00
30-116-61-32-2-110-73130 - Repair/Maint - Audio/Visual	957.84	1,006.21	567.21	1,000.00	500.00	(500.00)
30-116-61-32-2-110-76155 - Audio Visual Media	494.93	507.78	199.80	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	3,300.00	3,300.00	.00
30-116-61-32-2-110-76330 - Library Reference Materials	918.02	935.35	953.19	.00	1,300.00	1,300.00
30-116-61-32-2-110-76355 - Periodicals	301.50	162.79	300.00	300.00	300.00	.00
Program 110 - Regular Instruction Totals	<u>\$86,002.95</u>	<u>\$88,966.22</u>	<u>\$92,304.28</u>	<u>\$90,241.00</u>	<u>\$100,870.00</u>	<u>\$10,629.00</u>
Level 2 - Elementary Totals	<u>\$86,002.95</u>	<u>\$88,966.22</u>	<u>\$92,304.28</u>	<u>\$90,241.00</u>	<u>\$100,870.00</u>	<u>\$10,629.00</u>
Sub-Function 32 - Instr. Sup. - Media Services Totals	<u>\$86,002.95</u>	<u>\$88,966.22</u>	<u>\$92,304.28</u>	<u>\$90,241.00</u>	<u>\$100,870.00</u>	<u>\$10,629.00</u>
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	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	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	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	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
30-116-61-41-2-110-71665 - Bonus Payments To Teachers	.00	.00	4,644.00	.00	.00	.00
30-116-61-41-2-110-72100 - FICA	16,081.93	15,525.17	15,422.48	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	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	24,120.00	24,120.00	.00
30-116-61-41-2-110-72400 - VRS Group Life Insurance	2,870.18	2,815.02	2,920.10	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	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	13,000.00	13,000.00	.00

General Fund Expense Budget

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G/L Account - Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2023 City Council/Board Approval	Difference Vs2022 Adopted Budget
Fund 30 - School General Fund						
Locations 116 - East Salem Elementary						
Function 61 - Instruction						
Sub-Function 41 - Admin. Principals Office						
Level 2 - Elementary						
Program 110 - Regular Instruction						
30-116-61-41-2-110-75521 - Travel-Principals	786.76	399.90	.00	1,300.00	1,300.00	.00
30-116-61-41-2-110-75803 - Dues-Accreditation	.00	.00	.00	350.00	350.00	.00
Program 110 - Regular Instruction Totals	<u>\$318,034.46</u>	<u>\$312,884.77</u>	<u>\$318,270.16</u>	<u>\$317,406.00</u>	<u>\$361,018.00</u>	<u>\$43,612.00</u>
Level 2 - Elementary Totals	<u>\$318,034.46</u>	<u>\$312,884.77</u>	<u>\$318,270.16</u>	<u>\$317,406.00</u>	<u>\$361,018.00</u>	<u>\$43,612.00</u>
Sub-Function 41 - Admin. Principals Office Totals	<u>\$318,034.46</u>	<u>\$312,884.77</u>	<u>\$318,270.16</u>	<u>\$317,406.00</u>	<u>\$361,018.00</u>	<u>\$43,612.00</u>
Function 61 - Instruction Totals	<u>\$3,461,261.67</u>	<u>\$3,344,046.82</u>	<u>\$3,475,557.28</u>	<u>\$3,367,899.00</u>	<u>\$3,832,255.00</u>	<u>\$464,356.00</u>
Function 62 - Administration, Attend. & Health						
Sub-Function 62 - Admin, Attend. & Health						
Level 9 - District Wide						
Program 222 - Health Services						
30-116-62-62-9-222-76100 - Supplies - Nursing	488.23	469.23	559.17	602.00	592.00	(10.00)
Program 222 - Health Services Totals	<u>\$488.23</u>	<u>\$469.23</u>	<u>\$559.17</u>	<u>\$602.00</u>	<u>\$592.00</u>	<u>(\$10.00)</u>
Level 9 - District Wide Totals	<u>\$488.23</u>	<u>\$469.23</u>	<u>\$559.17</u>	<u>\$602.00</u>	<u>\$592.00</u>	<u>(\$10.00)</u>
Sub-Function 62 - Admin, Attend. & Health Totals	<u>\$488.23</u>	<u>\$469.23</u>	<u>\$559.17</u>	<u>\$602.00</u>	<u>\$592.00</u>	<u>(\$10.00)</u>
Function 62 - Administration, Attend. & Health Totals	<u>\$488.23</u>	<u>\$469.23</u>	<u>\$559.17</u>	<u>\$602.00</u>	<u>\$592.00</u>	<u>(\$10.00)</u>
Function 64 - Operation & Maintenance						
Sub-Function 64 - Operation & Maintenance						
Level 9 - District Wide						
Program 420 - Building Services						
30-116-64-64-9-420-71190 - Compensation-Custodians	97,800.84	101,681.29	103,341.29	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	6,500.00	6,500.00	.00
30-116-64-64-9-420-71520 - Compensation-Substitutes	1,241.27	761.52	.00	1,500.00	1,500.00	.00
30-116-64-64-9-420-71665 - Bonus Payments To Teachers	.00	.00	5,418.00	.00	.00	.00
30-116-64-64-9-420-72100 - FICA	7,343.69	7,547.46	8,003.36	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	7,700.00	8,307.00	607.00
30-116-64-64-9-420-72220 - VRS Hybrid Pension Contribution	.00	79.58	.00	.00	.00	.00
30-116-64-64-9-420-72300 - Group Health and Dental Insurance	21,088.44	22,606.20	24,036.12	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	1,371.00	1,513.00	142.00
30-116-64-64-9-420-72600 - Unemployment Compensation	.00	.00	228.98	.00	.00	.00
30-116-64-64-9-420-72700 - Workers Compensation	690.00	703.00	754.00	1,000.00	1,000.00	.00

General Fund Expense Budget

Budget Year 2023

G/L Account - Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2023 City Council/Board Approval	Difference Vs2022 Adopted Budget
Fund 30 - School General Fund						
Locations 116 - East Salem Elementary						
Function 64 - Operation & Maintenance						
Sub-Function 64 - Operation & Maintenance						
Level 9 - District Wide						
Program 420 - Building Services						
30-116-64-64-9-420-72750 - VRS Retiree Health Care Credit	739.32	774.36	815.79	881.00	1,295.00	414.00
30-116-64-64-9-420-72800 - Termination Pay for Vac/Sick Leave	.00	107.04	.00	.00	.00	.00
30-116-64-64-9-420-72850 - OPEB ARC	655.00	655.00	691.35	.00	.00	.00
30-116-64-64-9-420-73180 - Repair/Maint - Other Contracted	14,117.19	15,946.30	11,552.76	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	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	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	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	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	9,000.00	9,000.00	.00
30-116-64-64-9-420-76055 - Machines, Equipment and Tools < \$5,000	2,712.17	326.77	4,916.75	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	10,000.00	15,000.00	5,000.00
Program 420 - Building Services Totals	\$297,471.10	\$280,089.06	\$292,731.30	\$324,363.00	\$347,174.00	\$22,811.00
Program 430 - Grounds Services						
30-116-64-64-9-430-74910 - Grounds Maintenance-City	16,711.12	11,704.11	14,631.01	14,000.00	14,000.00	.00
Program 430 - Grounds Services Totals	\$16,711.12	\$11,704.11	\$14,631.01	\$14,000.00	\$14,000.00	\$0.00
Level 9 - District Wide Totals	\$314,182.22	\$291,793.17	\$307,362.31	\$338,363.00	\$361,174.00	\$22,811.00
Sub-Function 64 - Operation & Maintenance Totals	\$314,182.22	\$291,793.17	\$307,362.31	\$338,363.00	\$361,174.00	\$22,811.00
Function 64 - Operation & Maintenance Totals	\$314,182.22	\$291,793.17	\$307,362.31	\$338,363.00	\$361,174.00	\$22,811.00
Function 68 - Technology						
Sub-Function 10 - Classroom Instruction						
Level 9 - District Wide						
Program 800 - Technology						
30-116-68-10-9-800-71139 - Compensation-ITRT	15,864.45	16,395.75	16,452.30	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
30-116-68-10-9-800-72100 - FICA	1,171.11	1,205.47	1,237.40	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	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	2,486.00	2,486.00	.00
30-116-68-10-9-800-72400 - VRS Group Life Insurance	204.62	211.10	217.36	216.00	243.00	27.00
30-116-68-10-9-800-72750 - VRS Retiree Health Care Credit	187.42	193.30	196.07	195.00	219.00	24.00

General Fund Expense Budget

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G/L Account - Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2023 City Council/Board Approval	Difference Vs2022 Adopted Budget
Fund 30 - School General Fund						
Locations 116 - East Salem Elementary						
Function 68 - Technology						
Sub-Function 10 - Classroom Instruction						
Level 9 - District Wide						
Program 800 - Technology						
30-116-68-10-9-800-73175 - Repair/Maint- Computer	1,134.16	1,073.48	2,113.98	2,100.00	2,100.00	.00
30-116-68-10-9-800-76305 - ITRT	346.34	355.15	.00	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	4,529.00	79.00
30-116-68-10-9-800-76530 - Computer Supplies	6,401.05	2,693.92	2,857.81	10,000.00	9,250.00	(750.00)
30-116-68-10-9-800-78050 - Technology Addl VPSA Eligible	25,617.73	20,400.00	17,035.28	20,600.00	20,600.00	.00
Program 800 - Technology Totals	\$57,254.33	\$48,882.85	\$47,828.67	\$60,430.00	\$62,295.00	\$1,865.00
Level 9 - District Wide Totals	\$57,254.33	\$48,882.85	\$47,828.67	\$60,430.00	\$62,295.00	\$1,865.00
Sub-Function 10 - Classroom Instruction Totals	\$57,254.33	\$48,882.85	\$47,828.67	\$60,430.00	\$62,295.00	\$1,865.00
Function 68 - Technology Totals	\$57,254.33	\$48,882.85	\$47,828.67	\$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	\$3,767,294.00	\$4,256,316.00	\$489,022.00



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Fund 30 - School General Fund						
Locations 119 - Regional						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 2 - Elementary						
Program 127 - Regional Sp Ed Program						
30-119-61-10-2-127-71120 - Compensation-Instructional Salaries	53,567.04	55,248.96	58,546.33	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	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
30-119-61-10-2-127-72100 - FICA	13,383.37	13,405.65	15,445.61	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	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	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	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	2,934.00	3,427.00	493.00
30-119-61-10-2-127-72510 - Hybrid Disability Insurance	276.25	248.94	292.12	269.00	269.00	.00
30-119-61-10-2-127-72750 - VRS Retiree Health Care Credit	2,419.16	2,460.50	2,584.24	2,649.00	3,095.00	446.00
30-119-61-10-2-127-73010 - Autism Support Services	.00	.00	.00	2,667.00	2,667.00	.00
30-119-61-10-2-127-73275 - Therapeutic Services -Sp Ed	.00	.00	8,049.94	8,500.00	8,900.00	400.00
30-119-61-10-2-127-73280 - Therapeutic Service - Sp Ed - Speech Therapy	.00	.00	.00	400.00	.00	(400.00)
30-119-61-10-2-127-75529 - Travel-Itinerant	.00	.00	.00	500.00	.00	(500.00)
30-119-61-10-2-127-76435 - Supplies - Instructional	753.01	437.34	3,375.47	1,667.00	1,667.00	.00
Program 127 - Regional Sp Ed Program Totals	\$312,923.43	\$313,684.03	\$354,246.09	\$358,176.00	\$404,375.00	\$46,199.00
Level 2 - Elementary Totals	\$312,923.43	\$313,684.03	\$354,246.09	\$358,176.00	\$404,375.00	\$46,199.00
Level 3 - Secondary						
Program 127 - Regional Sp Ed Program						
30-119-61-10-3-127-71120 - Compensation-Instructional Salaries	64,758.84	66,790.92	67,124.92	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	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
30-119-61-10-3-127-72100 - FICA	10,932.61	10,310.66	11,650.48	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	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	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	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	2,104.00	2,333.00	229.00

General Fund Expense Budget

Budget Year 2023

G/L Account - Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2023 City Council/Board Approval	Difference Vs2022 Adopted Budget
Fund 30 - School General Fund						
Locations 119 - Regional						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 3 - Secondary						
Program 127 - Regional Sp Ed Program						
30-119-61-10-3-127-72510 - Hybrid Disability Insurance	117.80	115.00	110.91	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	1,900.00	2,107.00	207.00
30-119-61-10-3-127-73010 - Autism Support Services	.00	.00	.00	2,667.00	2,667.00	.00
30-119-61-10-3-127-73275 - Therapeutic Services -Sp Ed	.00	.00	11,151.80	8,500.00	8,900.00	400.00
30-119-61-10-3-127-73280 - Therapeutic Service - Sp Ed - Speech Therapy	.00	.00	.00	400.00	.00	(400.00)
30-119-61-10-3-127-75529 - Travel-Itinerant	.00	.00	.00	500.00	.00	(500.00)
30-119-61-10-3-127-76435 - Supplies - Instructional	534.12	641.59	915.89	1,667.00	1,667.00	.00
Program 127 - Regional Sp Ed Program Totals	\$234,529.53	\$231,698.52	\$247,877.76	\$252,115.00	\$273,452.00	\$21,337.00
Level 3 - Secondary Totals	\$234,529.53	\$231,698.52	\$247,877.76	\$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
Program 120 - Special Education Totals	\$145.33	\$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	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	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
30-119-61-10-4-127-72100 - FICA	7,978.36	6,933.89	8,429.38	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	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	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	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	1,540.00	1,767.00	227.00
30-119-61-10-4-127-72510 - Hybrid Disability Insurance	143.25	86.42	114.90	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	1,391.00	1,596.00	205.00
30-119-61-10-4-127-73010 - Autism Support Services	.00	.00	.00	2,667.00	2,667.00	.00
30-119-61-10-4-127-73275 - Therapeutic Services -Sp Ed	.00	.00	11,151.80	8,500.00	8,900.00	400.00
30-119-61-10-4-127-73280 - Therapeutic Service - Sp Ed - Speech Therapy	.00	.00	.00	400.00	.00	(400.00)

General Fund Expense Budget

Budget Year 2023

G/L Account - Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2023 City Council/Board Approval	Difference Vs2022 Adopted Budget
Fund 30 - School General Fund						
Locations 119 - Regional						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 4 - Middle						
Program 127 - Regional Sp Ed Program						
30-119-61-10-4-127-75529 - Travel-Itinerant	.00	.00	.00	500.00	.00	(500.00)
30-119-61-10-4-127-76435 - Supplies - Instructional	498.02	330.30	659.64	1,667.00	1,667.00	.00
Program 127 - Regional Sp Ed Program	\$189,302.79	\$150,547.74	\$195,977.22	\$200,194.00	\$221,252.00	\$21,058.00
Totals						
Level 4 - Middle Totals	\$189,448.12	\$150,547.74	\$195,977.22	\$200,194.00	\$221,252.00	\$21,058.00
Sub-Function 10 - Classroom Instruction Totals	\$736,901.08	\$695,930.29	\$798,101.07	\$810,485.00	\$899,079.00	\$88,594.00
Function 61 - Instruction Totals	\$736,901.08	\$695,930.29	\$798,101.07	\$810,485.00	\$899,079.00	\$88,594.00
Locations 119 - Regional Totals	\$736,901.08	\$695,930.29	\$798,101.07	\$810,485.00	\$899,079.00	\$88,594.00

General Fund Expense Budget

Budget Year 2023

G/L Account - Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2023 City Council/Board Approval	Difference Vs2022 Adopted Budget
Fund 30 - School General Fund						
Locations 121 - Central Administration						
Function 62 - Administration, Attend. & Health						
Sub-Function 62 - Admin, Attend. & Health						
Level 9 - District Wide						
Program 211 - Board Services						
30-121-62-62-9-211-71111 - Compensation-Board Members	20,000.04	20,000.04	19,400.04	20,001.00	20,001.00	.00
30-121-62-62-9-211-72100 - FICA	1,530.04	1,530.04	1,484.14	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	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	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	6,000.00	6,000.00	.00
30-121-62-62-9-211-75802 - Dues	28,858.75	26,365.74	21,292.31	27,180.00	24,060.00	(3,120.00)
Program 211 - Board Services Totals	\$125,411.75	\$119,473.56	\$104,955.20	\$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	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	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	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	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	3,000.00	3,000.00	.00
30-121-62-62-9-212-71522 - Compensation-REWIP Retirees	.00	.00	.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	2,400.00	3,600.00	1,200.00
30-121-62-62-9-212-71630 - Compensation-Phone Allowance	.00	.00	.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
30-121-62-62-9-212-72100 - FICA	25,506.83	37,303.38	38,249.96	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	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	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	6,390.00	8,050.00	1,660.00
30-121-62-62-9-212-72500 - Disability Insurance	457.50	457.50	.00	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	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	5,770.00	7,269.00	1,499.00
30-121-62-62-9-212-72800 - Termination Pay for Vac/Sick Leave	.00	390.54	.00	.00	.00	.00
30-121-62-62-9-212-72802 - Deferred Compensation Contribution	19,680.00	20,274.36	20,348.77	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
30-121-62-62-9-212-72850 - OPEB ARC	2,183.00	2,183.00	2,189.28	.00	.00	.00

General Fund Expense Budget

Budget Year 2023

G/L Account - Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2023 City Council/Board Approval	Difference Vs2022 Adopted Budget
Fund 30 - School General Fund						
Locations 121 - Central Administration						
Function 62 - Administration, Attend. & Health						
Sub-Function 62 - Admin, Attend. & Health						
Level 9 - District Wide						
Program 212 - Exec Admin Services						
30-121-62-62-9-212-73035 - Consultants	25,750.00	43,195.00	35,204.00	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	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	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	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	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	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	6,000.00	6,000.00	.00
30-121-62-62-9-212-75509 - Travel-Asst Superintendent	.00	230.00	594.44	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	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	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	29,500.00	29,500.00	.00
Program 212 - Exec Admin Services Totals	\$638,509.39	\$862,053.97	\$879,309.08	\$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	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	51,853.00	57,853.00	6,000.00
30-121-62-62-9-213-74905 - Information Technology Services-City	87,327.96	75,801.96	88,599.36	88,255.00	92,248.00	3,993.00
Program 213 - Information Services Totals	\$167,650.56	\$151,007.22	\$185,517.44	\$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	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	65,650.00	74,822.00	9,172.00
30-121-62-62-9-214-71200 - Compensation-OT	277.12	328.98	198.05	750.00	750.00	.00
30-121-62-62-9-214-71625 - Compensation-Travel Allowance	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	.00
30-121-62-62-9-214-71665 - Bonus Payments To Teachers	.00	.00	2,322.00	.00	.00	.00
30-121-62-62-9-214-72100 - FICA	12,038.55	12,600.99	12,743.47	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	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	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	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	73,640.00	73,640.00	.00

General Fund Expense Budget

Budget Year 2023

G/L Account - Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2023 City Council/Board Approval	Difference Vs2022 Adopted Budget
Fund 30 - School General Fund						
Locations 121 - Central Administration						
Function 62 - Administration, Attend. & Health						
Sub-Function 62 - Admin, Attend. & Health						
Level 9 - District Wide						
Program 214 - Personnel Services						
30-121-62-62-9-214-72750 - VRS Retiree Health Care Credit	2,012.76	2,111.40	2,136.39	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	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	7,779.00	7,779.00	.00
30-121-62-62-9-214-73120 - Recruiting Fees	4,223.23	1,685.13	783.74	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	7,200.00	7,200.00	.00
30-121-62-62-9-214-73265 - Teacher Licensing	250.00	650.00	1,350.00	250.00	250.00	.00
30-121-62-62-9-214-75517 - Travel-Director of Human Resources	2,561.44	2,681.36	1,837.00	2,940.00	2,940.00	.00
30-121-62-62-9-214-76475 - Wellness Program	.00	645.90	.00	2,000.00	2,000.00	.00
Program 214 - Personnel Services Totals	\$262,760.12	\$337,814.07	\$344,774.49	\$355,245.00	\$383,484.00	\$28,239.00
Program 216 - Fiscal Services						
30-121-62-62-9-216-71110 - Compensation-Administrative	104,001.96	110,295.00	110,355.75	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	93,904.00	104,881.00	10,977.00
30-121-62-62-9-216-71200 - Compensation-OT	342.44	291.94	127.84	750.00	750.00	.00
30-121-62-62-9-216-71625 - Compensation-Travel Allowance	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	.00
30-121-62-62-9-216-71665 - Bonus Payments To Teachers	.00	.00	3,870.00	.00	.00	.00
30-121-62-62-9-216-72100 - FICA	13,458.04	14,320.50	14,538.51	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	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	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	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	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	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	3,329.00	3,529.00	200.00
30-121-62-62-9-216-75513 - Travel-Director of Business	4,042.47	3,180.01	450.00	4,000.00	3,800.00	(200.00)
Program 216 - Fiscal Services Totals	\$281,372.83	\$294,274.46	\$298,855.76	\$309,313.00	\$337,911.00	\$28,598.00
Level 9 - District Wide Totals	\$1,475,704.65	\$1,764,623.28	\$1,813,411.97	\$1,874,996.00	\$2,072,433.00	\$197,437.00
Sub-Function 62 - Admin, Attend. & Health Totals	\$1,475,704.65	\$1,764,623.28	\$1,813,411.97	\$1,874,996.00	\$2,072,433.00	\$197,437.00
Function 62 - Administration, Attend. & Health Totals	\$1,475,704.65	\$1,764,623.28	\$1,813,411.97	\$1,874,996.00	\$2,072,433.00	\$197,437.00

General Fund Expense Budget

Budget Year 2023

G/L Account - Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2023 City Council/Board Approval	Difference Vs2022 Adopted Budget
Fund 30 - School General Fund						
Locations 121 - Central Administration						
Function 64 - Operation & Maintenance						
Sub-Function 64 - Operation & Maintenance						
Level 9 - District Wide						
Program 420 - Building Services						
30-121-64-64-9-420-71187 - Compensation-Student Workers	5,595.50	1,112.00	4,239.25	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	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	45,094.00	47,286.00	2,192.00
30-121-64-64-9-420-71200 - Compensation-OT	.00	.00	884.60	500.00	500.00	.00
30-121-64-64-9-420-71665 - Bonus Payments To Teachers	.00	.00	5,418.00	.00	.00	.00
30-121-64-64-9-420-72100 - FICA	4,328.37	5,237.34	6,207.15	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	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	11,219.00	11,219.00	.00
30-121-64-64-9-420-72400 - VRS Group Life Insurance	696.84	688.15	352.05	347.00	405.00	58.00
30-121-64-64-9-420-72600 - Unemployment Compensation	.00	.00	.00	9,000.00	9,000.00	.00
30-121-64-64-9-420-72700 - Workers Compensation	460.00	468.00	503.00	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	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
30-121-64-64-9-420-72850 - OPEB ARC	437.00	437.00	230.45	.00	.00	.00
30-121-64-64-9-420-73180 - Repair/Maint - Other Contracted	5,066.54	18,000.56	7,208.89	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	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	18,000.00	18,000.00	.00
30-121-64-64-9-420-75001 - Telecom/ Internet Services	10,922.80	11,507.03	7,199.06	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	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	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	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	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	4,000.00	4,000.00	.00
Program 420 - Building Services Totals	\$214,308.94	\$236,624.82	\$227,210.24	\$250,266.00	\$258,391.00	\$8,125.00
Level 9 - District Wide Totals	\$214,308.94	\$236,624.82	\$227,210.24	\$250,266.00	\$258,391.00	\$8,125.00
Sub-Function 64 - Operation & Maintenance Totals	\$214,308.94	\$236,624.82	\$227,210.24	\$250,266.00	\$258,391.00	\$8,125.00
Function 64 - Operation & Maintenance Totals	\$214,308.94	\$236,624.82	\$227,210.24	\$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	\$2,125,262.00	\$2,330,824.00	\$205,562.00

General Fund Expense Budget

Budget Year 2023

G/L Account - Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2023 City Council/Board Approval	Difference Vs2022 Adopted Budget
Fund 30 - School General Fund						
Locations 122 - Central Attend. & Health						
Function 62 - Administration, Attend. & Health						
Sub-Function 62 - Admin, Attend. & Health						
Level 9 - District Wide						
Program 222 - Health Services						
30-122-62-62-9-222-71131 - Compensation-School Nurses	313,733.37	320,535.18	328,040.15	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	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
30-122-62-62-9-222-72100 - FICA	22,869.44	23,265.59	24,168.40	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	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	.00	.00	.00
30-122-62-62-9-222-72300 - Group Health and Dental Insurance	23,496.64	23,018.96	30,143.52	39,772.00	39,772.00	.00
30-122-62-62-9-222-72400 - VRS Group Life Insurance	4,108.70	4,198.00	4,423.63	4,274.00	5,126.00	852.00
30-122-62-62-9-222-72510 - Hybrid Disability Insurance	281.40	252.50	366.48	.00	.00	.00
30-122-62-62-9-222-72700 - Workers Compensation	1,840.00	1,874.00	2,011.00	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	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
30-122-62-62-9-222-73037 - Contractual Services - Other	3,955.00	4,130.00	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	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	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	4,000.00	4,000.00	.00
30-122-62-62-9-222-73255 - Professional Development	990.34	618.65	816.85	1,200.00	1,200.00	.00
30-122-62-62-9-222-73260 - Student Assistance Program	1,775.00	.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	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	9,000.00	9,000.00	.00
Program 222 - Health Services Totals	\$464,443.38	\$478,594.39	\$491,100.03	\$504,235.00	\$594,399.00	\$90,164.00
Program 223 - Psych Services						
30-122-62-62-9-223-71132 - Compensation-Psychologists	189,737.88	195,453.72	195,871.06	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
30-122-62-62-9-223-72100 - FICA	12,505.98	12,698.30	12,991.77	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	43,287.00	37,926.00	(5,361.00)
30-122-62-62-9-223-72300 - Group Health and Dental Insurance	26,158.24	24,943.24	25,670.76	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	3,490.00	3,058.00	(432.00)

General Fund Expense Budget

Budget Year 2023

G/L Account - Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2023 City Council/Board Approval	Difference Vs2022 Adopted Budget
Fund 30 - School General Fund						
Locations 122 - Central Attend. & Health						
Function 62 - Administration, Attend. & Health						
Sub-Function 62 - Admin, Attend. & Health						
Level 9 - District Wide						
Program 223 - Psych Services						
30-122-62-62-9-223-72750 - VRS Retiree Health Care Credit	2,276.82	2,345.50	2,370.99	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
Program 223 - Psych Services Totals	\$262,915.59	\$268,648.36	\$276,741.70	\$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	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
30-122-62-62-9-224-72100 - FICA	20,053.07	20,594.25	20,859.74	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	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	.00	.00	.00
30-122-62-62-9-224-72300 - Group Health and Dental Insurance	18,123.68	16,285.12	16,854.40	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	4,676.00	5,003.00	327.00
30-122-62-62-9-224-72510 - Hybrid Disability Insurance	168.70	153.00	153.84	.00	.00	.00
30-122-62-62-9-224-72750 - VRS Retiree Health Care Credit	3,089.60	3,180.80	3,225.19	4,222.00	4,517.00	295.00
Program 224 - Speech/Audio Services Totals	\$361,409.52	\$368,288.31	\$380,159.90	\$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	\$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	\$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	\$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	\$1,375,958.00	\$1,416,928.00	\$40,970.00

General Fund Expense Budget

Budget Year 2023

G/L Account - Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2023 City Council/Board Approval	Difference Vs2022 Adopted Budget
Fund 30 - School General Fund						
Locations 130 - Transportation						
Function 63 - Pupil Transportation						
Sub-Function 63 - Pupil Transportation						
Level 9 - District Wide						
Program 310 - Transportation Mgmt and Dir						
30-130-63-63-9-310-71150 - Compensation-Clerical	35,184.86	36,114.59	45,283.18	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	63,438.00	80,616.00	17,178.00
30-130-63-63-9-310-71200 - Compensation-OT	36.63	2.85	19.85	.00	.00	.00
30-130-63-63-9-310-71665 - Bonus Payments To Teachers	.00	.00	3,870.00	.00	.00	.00
30-130-63-63-9-310-72100 - FICA	7,137.01	7,373.45	8,298.40	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	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	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	1,524.00	2,025.00	501.00
30-130-63-63-9-310-72700 - Workers Compensation	6,671.00	6,792.00	7,289.00	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	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
30-130-63-63-9-310-74900 - Building Maintenance -City	243.34	949.74	305.00	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
Program 310 - Transportation Mgmt and Dir Totals	\$155,692.03	\$157,251.98	\$175,874.86	\$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	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	38,000.00	38,000.00	.00
30-130-63-63-9-320-71172 - Compensation-Bus Aides	.00	.00	425.00	.00	.00	.00
30-130-63-63-9-320-71174 - Compensation-Substitute Bus Drivers	30,179.79	23,063.91	56,750.17	33,727.00	38,369.00	4,642.00
30-130-63-63-9-320-71198 - Compensation - SOL Summer School	4,261.85	3,878.02	2,182.75	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
30-130-63-63-9-320-71200 - Compensation-OT	7,094.84	4,197.96	1,961.97	7,000.00	7,000.00	.00
30-130-63-63-9-320-71522 - Compensation-REWIP Retirees	.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	.00	.00	.00
30-130-63-63-9-320-72100 - FICA	40,032.55	37,394.74	40,205.71	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	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	.00	.00	.00
30-130-63-63-9-320-72300 - Group Health and Dental Insurance	126,617.16	126,900.24	124,171.60	216,260.00	216,260.00	.00

General Fund Expense Budget

Budget Year 2023

G/L Account - Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2023 City Council/Board Approval	Difference Vs2022 Adopted Budget
Fund 30 - School General Fund						
Locations 130 - Transportation						
Function 63 - Pupil Transportation						
Sub-Function 63 - Pupil Transportation						
Level 9 - District Wide						
Program 320 - Vehicle Operation Services						
30-130-63-63-9-320-72400 - VRS Group Life Insurance	5,150.84	5,459.50	5,117.55	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	.00	.00	.00
30-130-63-63-9-320-72600 - Unemployment Compensation	.00	.00	1,028.24	.00	.00	.00
30-130-63-63-9-320-72750 - VRS Retiree Health Care Credit	2,319.70	2,458.87	2,596.80	2,918.00	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
30-130-63-63-9-320-73055 - Drug Testing Services/Pledge Program	2,893.47	3,054.50	2,088.50	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	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	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	1,500.00	1,500.00	.00
30-130-63-63-9-320-73420 - Private Carrier Transportation	40.00	1,120.00	10,120.00	.00	.00	.00
30-130-63-63-9-320-75304 - Insurance - Motor Vehicle	16,283.00	16,636.00	18,818.00	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	2,500.00	2,500.00	.00
30-130-63-63-9-320-76125 - Fuel and Lubricants	107,344.08	68,660.35	70,057.49	110,000.00	125,000.00	15,000.00
Program 320 - Vehicle Operation Services	\$896,245.59	\$828,758.55	\$875,488.79	\$936,364.00	\$1,148,617.00	\$212,253.00
Totals						
Program 330 - Transportation Monitoring Svcs						
30-130-63-63-9-330-71172 - Compensation-Bus Aides	70,631.84	90,485.96	101,808.67	100,388.00	128,450.00	28,062.00
30-130-63-63-9-330-71200 - Compensation-OT	.00	.00	39.09	.00	.00	.00
30-130-63-63-9-330-71520 - Compensation-Substitutes	9,322.92	4,298.54	9,295.82	7,000.00	7,000.00	.00
30-130-63-63-9-330-71522 - Compensation-REWIP Retirees	.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
30-130-63-63-9-330-72100 - FICA	5,874.61	6,920.63	9,236.84	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	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	.00	.00	.00
30-130-63-63-9-330-72300 - Group Health and Dental Insurance	30,760.76	38,443.54	34,683.78	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	1,345.00	1,721.00	376.00

General Fund Expense Budget

Budget Year 2023

G/L Account - Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2023 City Council/Board Approval	Difference Vs2022 Adopted Budget
Fund 30 - School General Fund						
Locations 130 - Transportation						
Function 63 - Pupil Transportation						
Sub-Function 63 - Pupil Transportation						
Level 9 - District Wide						
Program 330 - Transportation Monitoring Svcs						
30-130-63-63-9-330-72510 - Hybrid Disability Insurance	279.57	365.34	361.70	.00	.00	.00
30-130-63-63-9-330-72600 - Unemployment Compensation	.00	.00	521.97	.00	.00	.00
30-130-63-63-9-330-72750 - VRS Retiree Health Care Credit	405.81	520.40	699.59	683.00	1,426.00	743.00
30-130-63-63-9-330-73040 - Crossing Guard Services	82,436.31	53,143.98	77,736.02	90,426.00	87,497.00	(2,929.00)
Program 330 - Transportation Monitoring Svcs Totals	\$203,151.99	\$198,588.93	\$252,955.49	\$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	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
30-130-63-63-9-340-72100 - FICA	.00	.00	2,162.80	3,753.00	4,365.00	612.00
30-130-63-63-9-340-72210 - VRS Pension Contribution	.00	.00	636.78	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
30-130-63-63-9-340-72300 - Group Health and Dental Insurance	.00	.00	7,017.24	8,667.00	8,667.00	.00
30-130-63-63-9-340-72400 - VRS Group Life Insurance	.00	.00	394.98	657.00	765.00	108.00
30-130-63-63-9-340-72510 - Hybrid Disability Insurance	.00	.00	9.44	.00	.00	.00
30-130-63-63-9-340-72750 - VRS Retiree Health Care Credit	.00	.00	200.44	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
30-130-63-63-9-340-73180 - Repair/Maint - Other Contracted	6,401.19	7,022.62	1,793.82	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	180,000.00	180,000.00	.00
Program 340 - Vehicle Maintenance Services Totals	\$161,785.25	\$164,016.60	\$188,933.25	\$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	300,000.00	300,000.00	.00
Program 350 - Bus Regular Purchases Totals	\$153,797.00	\$38,300.00	\$70,491.00	\$300,000.00	\$300,000.00	\$0.00
Level 9 - District Wide Totals	\$1,570,671.86	\$1,386,916.06	\$1,563,743.39	\$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	\$1,910,151.00	\$2,209,188.00	\$299,037.00
Function 63 - Pupil Transportation Totals	\$1,570,671.86	\$1,386,916.06	\$1,563,743.39	\$1,910,151.00	\$2,209,188.00	\$299,037.00
Locations 130 - Transportation Totals	\$1,570,671.86	\$1,386,916.06	\$1,563,743.39	\$1,910,151.00	\$2,209,188.00	\$299,037.00

General Fund Expense Budget

Budget Year 2023

G/L Account - Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2023 City Council/Board Approval	Difference Vs2022 Adopted Budget
Fund 30 - School General Fund						
Locations 170 - Non-Departmental						
Function 67 - Debt Service & Fund Transfers						
Sub-Function 67 - Debt Service & Transfers						
Level 9 - District Wide						
Program 720 - Intra Agency Fund						
30-170-67-67-9-720-79311 - Transfer To School Capital Projects Fund	982,297.76	2,402,801.00	1,857,816.00	.00	.00	.00
30-170-67-67-9-720-79313 - Transfer to School Reserve Fund	756,353.24	424,621.00	577,282.00	.00	.00	.00
30-170-67-67-9-720-79400 - Capital Lease Obligation Principal	104,768.02	95,293.48	99,918.53	.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	18,461.00	18,461.00
30-170-67-67-9-720-79598 - Pay Increase	.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	89,982.00	110,705.00	20,723.00
Program 720 - Intra Agency Fund Totals	<u>\$1,843,419.02</u>	<u>\$2,932,190.02</u>	<u>\$2,539,866.02</u>	<u>\$2,820,937.00</u>	<u>\$550,201.00</u>	<u>(\$2,270,736.00)</u>
Level 9 - District Wide Totals	<u>\$1,843,419.02</u>	<u>\$2,932,190.02</u>	<u>\$2,539,866.02</u>	<u>\$2,820,937.00</u>	<u>\$550,201.00</u>	<u>(\$2,270,736.00)</u>
Sub-Function 67 - Debt Service & Transfers Totals	<u>\$1,843,419.02</u>	<u>\$2,932,190.02</u>	<u>\$2,539,866.02</u>	<u>\$2,820,937.00</u>	<u>\$550,201.00</u>	<u>(\$2,270,736.00)</u>
Function 67 - Debt Service & Fund Transfers Totals	<u>\$1,843,419.02</u>	<u>\$2,932,190.02</u>	<u>\$2,539,866.02</u>	<u>\$2,820,937.00</u>	<u>\$550,201.00</u>	<u>(\$2,270,736.00)</u>
Locations 170 - Non-Departmental Totals	<u>\$1,843,419.02</u>	<u>\$2,932,190.02</u>	<u>\$2,539,866.02</u>	<u>\$2,820,937.00</u>	<u>\$550,201.00</u>	<u>(\$2,270,736.00)</u>
Fund 30 - School General Fund Totals	<u>\$42,414,717.27</u>	<u>\$43,810,935.98</u>	<u>\$44,239,628.98</u>	<u>\$45,691,446.00</u>	<u>\$47,585,435.00</u>	<u>\$1,893,989.00</u>
Net Grand Totals	<u>\$42,414,717.27</u>	<u>\$43,810,935.98</u>	<u>\$44,239,628.98</u>	<u>\$45,691,446.00</u>	<u>\$47,585,435.00</u>	<u>\$1,893,989.00</u>



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Grant Fund

Back of Tab

The **Grant Fund** provides vital support for the instructional program from federal, state, and other sources. Significant funding is received in the form of grants associated with Title VI-B, Title I, Title II, Title III, Adult Basic Education and Preschool Initiative. These grants allow the division to offer programs and services that might otherwise be funded through the general fund. Revenue in the Grant Fund will increase by \$2,874,652 due largely to the addition of carryover from COVID-19 related grants not fully spent in FY22.



Salem City Schools
Grant Fund Summary by Revenue Source and Expenditures by Object
FY 2022-23

	FY19 Actuals	FY20 Actuals	FY21 Actuals	FY22 Budget	FY23 Budget	Increase (Decrease)	FY24 Forecast	FY25 Forecast	FY26 Forecast
Revenues:									
Federal	\$ 1,708,244	\$ 1,747,379	\$ 3,113,286	\$ 2,158,530	\$ 5,197,524	\$ 3,038,994	\$ 3,748,933	\$ 2,199,622	\$ 1,988,614
State	418,356	371,189	476,215	617,141	452,799	(164,342)	428,403	430,545	439,156
Total revenues	2,126,600	2,118,568	3,589,501	2,775,671	5,650,323	2,874,652	4,177,336	2,630,167	2,427,770
Expenditures:									
Personnel	1,243,622	1,298,050	1,704,528	1,431,545	3,323,192	1,891,647	2,023,192	1,499,348	1,334,644
Benefits	376,204	369,537	467,743	430,988	971,528	540,540	607,528	425,907	381,166
Purchased Services	250,369	223,503	358,192	251,617	729,746	478,129	783,395	223,727	225,964
Internal Services	-	-	25,335	-	-	-	-	-	-
Other Charges	22,848	15,877	2,542	45,972	18,602	(27,370)	38,695	15,893	16,052
Materials & Supplies	233,557	211,601	841,768	585,549	434,430	(151,119)	550,837	465,293	469,946
Joint Operations	-	-	-	-	-	-	-	-	-
Capital	-	-	189,393	30,000	172,825	142,825	173,689	-	-
Other Uses of Funds	-	-	-	-	-	-	-	-	-
Total expenditures	2,126,600	2,118,568	3,589,501	2,775,671	5,650,323	2,874,652	4,177,336	2,630,167	2,427,770
Revenues over (under) expenditures	-	-	-	-	-	-	-	-	-
Fund balance at beginning of year	-	-	-	-	-	-	-	-	-
Fund balance at end of year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Forecasted budgets are based on the following assumptions:

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

Salem City Schools
Grant Fund Revenues by Source Detail
FY 2022-23

	Actuals 2018-19	Actuals 2019-20	Actuals 2020-21	Budget 2021-22	Budget 2022-23	Increase (Decrease)	Forecast 2023-24	Forecast 2024-25	Forecast 2025-26
Federal Revenues:									
Preschool Mini	\$ 12,092	\$ 28,541	\$ 18,591	\$ 18,182	\$ 18,313	\$ 131	\$ 18,496	\$ 18,589	\$ 18,960
Title I, A	457,546	456,556	611,129	522,777	522,921	144	528,150	530,791	541,407
Title II, A	71,693	96,513	90,139	94,536	104,637	10,101	105,683	106,212	108,336
Title III	8,828	16,260	21,157	19,298	15,986	(3,312)	16,146	16,227	16,551
Title IV-A	29,521	31,612	37,179	41,476	41,476	-	41,891	42,100	42,942
CARES Act	-	-	298,505	150,000	-	(150,000)	-	-	-
Coronavirus Relief Fund	-	-	663,128	-	-	-	-	-	-
CARES Act ESSER State Set-aside	-	-	30,042	26,000	10,000	(16,000)	-	-	-
CARES Act GEER State Set-aside	-	-	34,594	70,000	50,000	(20,000)	-	-	-
CRRSA ESSER II	-	-	46,236	-	773,816	773,816	400,000	-	-
CRRSA ESSER III	-	-	-	-	2,413,332	2,413,332	1,400,000	250,000	-
Title VI-B Flow-Thru Funds	757,657	744,686	837,138	790,410	797,253	6,843	801,239	801,239	817,264
Corrections Ed	4,255	4,547	2,513	-	5,000	5,000	5,025	-	-
Road to Success	-	3,936	-	-	-	-	-	-	-
Perkins Vocational Education	48,878	58,899	54,359	52,552	56,853	4,301	57,137	57,423	58,571
Health Profession Opportunity	25,512	18,798	8,962	-	-	-	-	-	-
SRP Homeless II Children and Youth	-	-	-	-	14,638	14,638	-	-	-
Adult Basic Ed	292,892	289,501	327,190	373,299	373,299	-	375,165	377,041	384,582
Total Federal Revenues	1,708,874	1,749,849	3,080,862	2,158,530	5,197,524	3,038,994	3,748,933	2,199,622	1,988,614
State Revenues:									
Adult Education	35,584	38,085	38,462	38,463	38,463	-	38,463	38,655	39,428
Adult Literacy	90,802	90,802	82,461	82,462	82,462	-	82,462	82,874	84,532
Virginia Preschool Initiative	139,156	147,108	132,749	159,308	220,723	61,415	220,723	221,827	226,263
GED Prep	8,355	8,387	8,387	8,387	8,234	(153)	8,234	8,275	8,441
Race to GED Expansion	75,870	49,872	78,521	78,521	78,521	-	78,521	78,914	80,492
Virginia Tiered Systems of Supports	25,167	22,011	18,895	-	-	-	-	-	-
Reentry Employee Opportunity	-	-	868	-	-	-	-	-	-
Year Round School Planning	-	12,454	100,288	250,000	-	(250,000)	-	-	-
Jobs for VA Graduates	-	-	30,000	-	-	-	-	-	-
Goodwill Youth Rebuils	-	-	-	-	24,396	24,396	-	-	-
Road to Success in VA Program	-	-	1,009	-	-	-	-	-	-
Security Grant	42,792	-	16,999	-	-	-	-	-	-
Total State Revenues	417,726	368,719	508,639	617,141	452,799	(164,342)	428,403	430,545	439,156
Total Grant Revenues	\$ 2,126,600	\$ 2,118,568	\$ 3,589,501	\$ 2,775,671	\$ 5,650,323	\$ 2,874,652	\$ 4,177,336	\$ 2,630,167	\$ 2,427,770

Salem City Schools
Grant Fund Expenditures
FY 2022-23

	Actuals 2018-19	Actuals 2019-20	Actuals 2020-21	Budget 2021-22	Budget 2022-23	Increase (Decrease)	Forecast 2023-24	Forecast 2024-25	Forecast 2025-26
Federal Expenditures:									
Preschool Mini	\$ 12,092	\$ 28,541	\$ 18,591	\$ 18,182	\$ 18,313	\$ 131	\$ 18,496	\$ 18,589	\$ 18,960
Title I, A	457,546	456,556	611,129	522,777	522,921	144	528,150	530,791	541,407
Title II, A	71,693	96,513	90,139	94,536	104,637	10,101	105,683	106,212	108,336
Title III	8,828	16,260	21,157	19,298	15,986	(3,312)	16,146	16,227	16,551
Title IV-A	29,521	31,612	37,179	41,476	41,476	-	41,891	42,100	42,942
CARES Act	-	-	298,505	150,000	-	(150,000)	-	-	-
Coironavirus Relief Fund	-	-	663,128	-	-	-	-	-	-
CARES Act ESSER State Set-aside	-	-	30,042	26,000	10,000	(16,000)	-	-	-
CARES Act GEER State Set-aside	-	-	34,594	70,000	50,000	(20,000)	-	-	-
CRRSA ESSER II	-	-	46,236	-	773,816	773,816	400,000	-	-
CRRSA ESSER III	-	-	-	-	2,413,332	2,413,332	1,400,000	250,000	-
Title VI-B Flow-Thru Funds	757,657	744,686	837,138	790,410	797,253	6,843	801,239	801,239	817,264
Corrections Ed	4,255	4,547	2,513	-	5,000	5,000	5,025	-	-
Road to Success	-	3,936	-	-	-	-	-	-	-
Perkins Vocational Education	48,878	58,899	54,359	52,552	56,853	4,301	57,137	57,423	58,571
Health Profession Opportunity	25,512	18,798	8,962	-	-	-	-	-	-
SRP Homeless II Children and Youth	-	-	-	-	14,638	14,638	-	-	-
Adult Basic Ed	292,892	289,501	327,190	373,299	373,299	-	375,165	377,041	384,582
Total Federal Revenues	1,708,874	1,749,849	3,080,862	2,158,530	5,197,524	3,038,994	3,748,933	2,199,622	1,988,614
State Expenditures:									
Adult Education	35,584	38,085	38,462	38,463	38,463	-	38,463	38,655	39,428
Adult Literacy	90,802	90,802	82,461	82,462	82,462	-	82,462	82,874	84,532
Virginia Preschool Initiative	139,156	147,108	132,749	159,308	220,723	61,415	220,723	221,827	226,263
GED Prep	8,355	8,387	8,387	8,387	8,234	(153)	8,234	8,275	8,441
Race to GED Expansion	75,870	49,872	78,521	78,521	78,521	-	78,521	78,914	80,492
Virginia Tiered Systems of Supports	25,167	22,011	18,895	-	-	-	-	-	-
Reentry Employee Opportunity	-	-	868	-	-	-	-	-	-
Year Round School Planning	-	12,454	100,288	250,000	-	(250,000)	-	-	-
Jobs for Virginia Graduates	-	-	30,000	-	-	-	-	-	-
Goodwill Youth Rebuilds	-	-	-	-	24,396	24,396	-	-	-
Road to Success in Virginia Program	-	-	1,009	-	-	-	-	-	-
Security Grant	42,792	-	16,999	-	-	-	-	-	-
Total State Revenues	417,726	368,719	508,639	617,141	452,799	(164,342)	428,403	430,545	439,156
Total Grant Expenditures	\$ 2,126,600	\$ 2,118,568	\$ 3,589,501	\$ 2,775,671	\$ 5,650,323	\$ 2,874,652	\$ 4,177,336	\$ 2,630,167	\$ 2,427,770
Beginning Balance	-	-	-	-	-	-	-	-	-
Ending Balance	\$ -	\$ -	\$ -	-	-	-	-	-	-

Grant Fund Budget

Budget Year 2023

G/L Account - Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2023 City Council/Board Approval	Difference Vs2022 Adopted Budget
Fund 32 - School Grants Fund						
REVENUE						
Locations 200 - ISAEP Grant						
Function 00 - Revenue						
Sub-Function 00 - Revenues						
Level 9 - District Wide						
Program 000 - General Revenue						
32-200-00-00-9-000-61300 - ISAEP - GED Prep	8,355.00	8,386.85	8,386.85	8,387.00	8,234.00	(153.00)
Program 000 - General Revenue Totals	<u>\$8,355.00</u>	<u>\$8,386.85</u>	<u>\$8,386.85</u>	<u>\$8,387.00</u>	<u>\$8,234.00</u>	<u>(\$153.00)</u>
Level 9 - District Wide Totals	<u>\$8,355.00</u>	<u>\$8,386.85</u>	<u>\$8,386.85</u>	<u>\$8,387.00</u>	<u>\$8,234.00</u>	<u>(\$153.00)</u>
Sub-Function 00 - Revenues Totals	<u>\$8,355.00</u>	<u>\$8,386.85</u>	<u>\$8,386.85</u>	<u>\$8,387.00</u>	<u>\$8,234.00</u>	<u>(\$153.00)</u>
Function 00 - Revenue Totals	<u>\$8,355.00</u>	<u>\$8,386.85</u>	<u>\$8,386.85</u>	<u>\$8,387.00</u>	<u>\$8,234.00</u>	<u>(\$153.00)</u>
Locations 200 - ISAEP Grant Totals	<u>\$8,355.00</u>	<u>\$8,386.85</u>	<u>\$8,386.85</u>	<u>\$8,387.00</u>	<u>\$8,234.00</u>	<u>(\$153.00)</u>
Locations 220 - Race To GED Grant						
Function 00 - Revenue						
Sub-Function 00 - Revenues						
Level 9 - District Wide						
Program 000 - General Revenue						
32-220-00-00-9-000-61345 - Race to GED Expansion	75,870.27	49,872.03	78,521.00	78,521.00	78,521.00	.00
Program 000 - General Revenue Totals	<u>\$75,870.27</u>	<u>\$49,872.03</u>	<u>\$78,521.00</u>	<u>\$78,521.00</u>	<u>\$78,521.00</u>	<u>\$0.00</u>
Level 9 - District Wide Totals	<u>\$75,870.27</u>	<u>\$49,872.03</u>	<u>\$78,521.00</u>	<u>\$78,521.00</u>	<u>\$78,521.00</u>	<u>\$0.00</u>
Sub-Function 00 - Revenues Totals	<u>\$75,870.27</u>	<u>\$49,872.03</u>	<u>\$78,521.00</u>	<u>\$78,521.00</u>	<u>\$78,521.00</u>	<u>\$0.00</u>
Function 00 - Revenue Totals	<u>\$75,870.27</u>	<u>\$49,872.03</u>	<u>\$78,521.00</u>	<u>\$78,521.00</u>	<u>\$78,521.00</u>	<u>\$0.00</u>
Locations 220 - Race To GED Grant Totals	<u>\$75,870.27</u>	<u>\$49,872.03</u>	<u>\$78,521.00</u>	<u>\$78,521.00</u>	<u>\$78,521.00</u>	<u>\$0.00</u>
Locations 230 - Preschool Mini Grants						
Function 00 - Revenue						
Sub-Function 00 - Revenues						
Level 9 - District Wide						
Program 000 - General Revenue						
32-230-00-00-9-000-62210 - IDEA Part B Sec 619 Spec Ed Preschool 84.173	10,051.29	21,679.05	18,590.62	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
Program 000 - General Revenue Totals	<u>\$12,092.21</u>	<u>\$28,541.04</u>	<u>\$18,590.62</u>	<u>\$18,182.00</u>	<u>\$18,313.00</u>	<u>\$131.00</u>
Level 9 - District Wide Totals	<u>\$12,092.21</u>	<u>\$28,541.04</u>	<u>\$18,590.62</u>	<u>\$18,182.00</u>	<u>\$18,313.00</u>	<u>\$131.00</u>
Sub-Function 00 - Revenues Totals	<u>\$12,092.21</u>	<u>\$28,541.04</u>	<u>\$18,590.62</u>	<u>\$18,182.00</u>	<u>\$18,313.00</u>	<u>\$131.00</u>
Function 00 - Revenue Totals	<u>\$12,092.21</u>	<u>\$28,541.04</u>	<u>\$18,590.62</u>	<u>\$18,182.00</u>	<u>\$18,313.00</u>	<u>\$131.00</u>
Locations 230 - Preschool Mini Grants Totals	<u>\$12,092.21</u>	<u>\$28,541.04</u>	<u>\$18,590.62</u>	<u>\$18,182.00</u>	<u>\$18,313.00</u>	<u>\$131.00</u>

Grant Fund Budget

Budget Year 2023

G/L Account - Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2023 City Council/Board Approval	Difference Vs2022 Adopted Budget
Fund 32 - School Grants Fund						
REVENUE						
Locations 240 - Adult Basic Education Grant						
Function 00 - Revenue						
Sub-Function 00 - Revenues						
Level 9 - District Wide						
Program 000 - General Revenue						
32-240-00-00-9-000-61115 - Adult Education	35,583.52	38,085.10	38,462.42	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	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	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	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
32-240-00-00-9-000-62315 - Economic Equity Initiative 17.278	.00	.00	1,009.22	.00	.00	.00
32-240-00-00-9-000-63237 - Adult Education Fees	630.00	2,470.00	721.06	.00	.00	.00
Program 000 - General Revenue Totals	\$423,531.65	\$426,870.41	\$451,635.89	\$494,224.00	\$499,224.00	\$5,000.00
Level 9 - District Wide Totals	\$423,531.65	\$426,870.41	\$451,635.89	\$494,224.00	\$499,224.00	\$5,000.00
Sub-Function 00 - Revenues Totals	\$423,531.65	\$426,870.41	\$451,635.89	\$494,224.00	\$499,224.00	\$5,000.00
Function 00 - Revenue Totals	\$423,531.65	\$426,870.41	\$451,635.89	\$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	\$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	522,777.00	522,921.00	144.00
Program 000 - General Revenue Totals	\$457,546.38	\$456,555.74	\$611,128.51	\$522,777.00	\$522,921.00	\$144.00
Level 9 - District Wide Totals	\$457,546.38	\$456,555.74	\$611,128.51	\$522,777.00	\$522,921.00	\$144.00
Sub-Function 00 - Revenues Totals	\$457,546.38	\$456,555.74	\$611,128.51	\$522,777.00	\$522,921.00	\$144.00
Function 00 - Revenue Totals	\$457,546.38	\$456,555.74	\$611,128.51	\$522,777.00	\$522,921.00	\$144.00
Locations 250 - ESEA Title I Grant Totals	\$457,546.38	\$456,555.74	\$611,128.51	\$522,777.00	\$522,921.00	\$144.00
Locations 270 - ESEA II A Teacher Qual Grant						
Function 00 - Revenue						
Sub-Function 00 - Revenues						
Level 9 - District Wide						
Program 000 - General Revenue						
32-270-00-00-9-000-62150 - NCLB Title II A Improving Teacher Quality 84.367	71,692.97	96,513.58	90,138.68	94,536.00	104,637.00	10,101.00

Grant Fund Budget

Budget Year 2023

G/L Account - Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2023 City Council/Board Approval	Difference Vs2022 Adopted Budget
Fund 32 - School Grants Fund						
REVENUE						
Locations 270 - ESEA II A Teacher Qual Grant						
Function 00 - Revenue						
Sub-Function 00 - Revenues						
Level 9 - District Wide						
Program 000 - General Revenue						
Program 000 - General Revenue Totals	\$71,692.97	\$96,513.58	\$90,138.68	\$94,536.00	\$104,637.00	\$10,101.00
Level 9 - District Wide Totals	\$71,692.97	\$96,513.58	\$90,138.68	\$94,536.00	\$104,637.00	\$10,101.00
Sub-Function 00 - Revenues Totals	\$71,692.97	\$96,513.58	\$90,138.68	\$94,536.00	\$104,637.00	\$10,101.00
Function 00 - Revenue Totals	\$71,692.97	\$96,513.58	\$90,138.68	\$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	\$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	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
32-280-00-00-9-000-62065 - Title III A Immigrant Children & Youth 84.365	.00	.00	1,765.47	.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
Program 000 - General Revenue Totals	\$8,828.09	\$16,259.79	\$21,156.74	\$19,298.00	\$15,986.00	(\$3,312.00)
Level 9 - District Wide Totals	\$8,828.09	\$16,259.79	\$21,156.74	\$19,298.00	\$15,986.00	(\$3,312.00)
Sub-Function 00 - Revenues Totals	\$8,828.09	\$16,259.79	\$21,156.74	\$19,298.00	\$15,986.00	(\$3,312.00)
Function 00 - Revenue Totals	\$8,828.09	\$16,259.79	\$21,156.74	\$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	\$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	790,410.00	797,253.00	6,843.00
32-300-00-00-9-000-62121 - Flow Thru Title VI B Carryover 84.027	42,620.06	150,166.93	117,382.07	.00	.00	.00
Program 000 - General Revenue Totals	\$757,656.87	\$744,685.98	\$837,138.08	\$790,410.00	\$797,253.00	\$6,843.00
Level 9 - District Wide Totals	\$757,656.87	\$744,685.98	\$837,138.08	\$790,410.00	\$797,253.00	\$6,843.00

Grant Fund Budget

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G/L Account - Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2023 City Council/Board Approval	Difference Vs2022 Adopted Budget
Fund 32 - School Grants Fund						
REVENUE						
Locations 300 - Flow Thru Title VI B Grant						
Function 00 - Revenue						
Sub-Function 00 - Revenues Totals	\$757,656.87	\$744,685.98	\$837,138.08	\$790,410.00	\$797,253.00	\$6,843.00
Function 00 - Revenue Totals	\$757,656.87	\$744,685.98	\$837,138.08	\$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	\$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						
32-310-00-00-9-000-62270 - Perkins Voc Ed 84.048	48,877.60	58,898.88	54,358.89	52,552.00	56,853.00	4,301.00
Program 000 - General Revenue Totals	\$48,877.60	\$58,898.88	\$54,358.89	\$52,552.00	\$56,853.00	\$4,301.00
Level 9 - District Wide Totals	\$48,877.60	\$58,898.88	\$54,358.89	\$52,552.00	\$56,853.00	\$4,301.00
Sub-Function 00 - Revenues Totals	\$48,877.60	\$58,898.88	\$54,358.89	\$52,552.00	\$56,853.00	\$4,301.00
Function 00 - Revenue Totals	\$48,877.60	\$58,898.88	\$54,358.89	\$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	\$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						
32-340-00-00-9-000-61301 - School Security Grant	42,792.00	.00	16,999.00	.00	.00	.00
Program 000 - General Revenue Totals	\$42,792.00	\$0.00	\$16,999.00	\$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
Sub-Function 00 - Revenues Totals	\$42,792.00	\$0.00	\$16,999.00	\$0.00	\$0.00	\$0.00
Function 00 - Revenue Totals	\$42,792.00	\$0.00	\$16,999.00	\$0.00	\$0.00	\$0.00
Locations 340 - School Security Grant Totals	\$42,792.00	\$0.00	\$16,999.00	\$0.00	\$0.00	\$0.00
Locations 400 - VA Preschool Initiative Grants						
Function 00 - Revenue						
Sub-Function 00 - Revenues						
Level 9 - District Wide						
Program 000 - General Revenue						
32-400-00-00-9-000-61615 - Virginia Preschool Initiative Grant 240281	139,156.00	147,108.00	101,480.34	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
Program 000 - General Revenue Totals	\$139,156.00	\$147,108.00	\$132,749.00	\$159,308.00	\$220,723.00	\$61,415.00

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G/L Account - Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2023 City Council/Board Approval	Difference Vs2022 Adopted Budget
Fund 32 - School Grants Fund						
REVENUE						
Locations 400 - VA Preschool Initiative Grants						
Function 00 - Revenue						
Sub-Function 00 - Revenues						
Level 9 - District Wide Totals	\$139,156.00	\$147,108.00	\$132,749.00	\$159,308.00	\$220,723.00	\$61,415.00
Sub-Function 00 - Revenues Totals	\$139,156.00	\$147,108.00	\$132,749.00	\$159,308.00	\$220,723.00	\$61,415.00
Function 00 - Revenue Totals	\$139,156.00	\$147,108.00	\$132,749.00	\$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	\$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	.00	.00	.00
Program 000 - General Revenue Totals	\$25,512.34	\$18,798.41	\$8,961.86	\$0.00	\$0.00	\$0.00
Level 9 - District Wide Totals	\$25,512.34	\$18,798.41	\$8,961.86	\$0.00	\$0.00	\$0.00
Sub-Function 00 - Revenues Totals	\$25,512.34	\$18,798.41	\$8,961.86	\$0.00	\$0.00	\$0.00
Function 00 - Revenue Totals	\$25,512.34	\$18,798.41	\$8,961.86	\$0.00	\$0.00	\$0.00
Locations 410 - Health Profession Opportunity Totals	\$25,512.34	\$18,798.41	\$8,961.86	\$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	.00	.00	.00
32-420-00-00-9-000-61621 - PBIS of the VTSS Carryover 240427	7,222.02	.00	.00	.00	.00	.00
Program 000 - General Revenue Totals	\$25,167.45	\$22,010.95	\$18,895.12	\$0.00	\$0.00	\$0.00
Level 9 - District Wide Totals	\$25,167.45	\$22,010.95	\$18,895.12	\$0.00	\$0.00	\$0.00
Sub-Function 00 - Revenues Totals	\$25,167.45	\$22,010.95	\$18,895.12	\$0.00	\$0.00	\$0.00
Function 00 - Revenue Totals	\$25,167.45	\$22,010.95	\$18,895.12	\$0.00	\$0.00	\$0.00
Locations 420 - PBIS of the VTSS Totals	\$25,167.45	\$22,010.95	\$18,895.12	\$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 Adopted Budget	2023 City Council/Board Approval	Difference Vs2022 Adopted Budget
Fund 32 - School Grants Fund						
REVENUE						
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	41,476.00	41,476.00	.00
Program 000 - General Revenue Totals	<u>\$29,520.99</u>	<u>\$31,612.40</u>	<u>\$37,179.16</u>	<u>\$41,476.00</u>	<u>\$41,476.00</u>	<u>\$0.00</u>
Level 9 - District Wide Totals	<u>\$29,520.99</u>	<u>\$31,612.40</u>	<u>\$37,179.16</u>	<u>\$41,476.00</u>	<u>\$41,476.00</u>	<u>\$0.00</u>
Sub-Function 00 - Revenues Totals	<u>\$29,520.99</u>	<u>\$31,612.40</u>	<u>\$37,179.16</u>	<u>\$41,476.00</u>	<u>\$41,476.00</u>	<u>\$0.00</u>
Function 00 - Revenue Totals	<u>\$29,520.99</u>	<u>\$31,612.40</u>	<u>\$37,179.16</u>	<u>\$41,476.00</u>	<u>\$41,476.00</u>	<u>\$0.00</u>
Locations 440 - Student Supp & Acad Achievement Totals	<u>\$29,520.99</u>	<u>\$31,612.40</u>	<u>\$37,179.16</u>	<u>\$41,476.00</u>	<u>\$41,476.00</u>	<u>\$0.00</u>
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
32-460-00-00-9-000-61402 - Year Round School Start-Up Grant	.00	.00	62,741.70	250,000.00	.00	(250,000.00)
Program 000 - General Revenue Totals	<u>\$0.00</u>	<u>\$12,454.15</u>	<u>\$100,287.55</u>	<u>\$250,000.00</u>	<u>\$0.00</u>	<u>(\$250,000.00)</u>
Level 9 - District Wide Totals	<u>\$0.00</u>	<u>\$12,454.15</u>	<u>\$100,287.55</u>	<u>\$250,000.00</u>	<u>\$0.00</u>	<u>(\$250,000.00)</u>
Sub-Function 00 - Revenues Totals	<u>\$0.00</u>	<u>\$12,454.15</u>	<u>\$100,287.55</u>	<u>\$250,000.00</u>	<u>\$0.00</u>	<u>(\$250,000.00)</u>
Function 00 - Revenue Totals	<u>\$0.00</u>	<u>\$12,454.15</u>	<u>\$100,287.55</u>	<u>\$250,000.00</u>	<u>\$0.00</u>	<u>(\$250,000.00)</u>
Locations 460 - Year Round School Totals	<u>\$0.00</u>	<u>\$12,454.15</u>	<u>\$100,287.55</u>	<u>\$250,000.00</u>	<u>\$0.00</u>	<u>(\$250,000.00)</u>
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
Program 000 - General Revenue Totals	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$867.92</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Level 9 - District Wide Totals	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$867.92</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Sub-Function 00 - Revenues Totals	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$867.92</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Function 00 - Revenue Totals	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$867.92</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>

Grant Fund Budget

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G/L Account - Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2023 City Council/Board Approval	Difference Vs2022 Adopted Budget
Fund 32 - School Grants Fund						
REVENUE						
Locations 470 - Reentry Employment Opportunity	\$0.00	\$0.00	\$867.92	\$0.00	\$0.00	\$0.00
Totals						
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	150,000.00	.00	(\$150,000.00)
Program 000 - General Revenue Totals	\$0.00	\$0.00	\$298,505.35	\$150,000.00	\$0.00	(\$150,000.00)
Level 9 - District Wide Totals	\$0.00	\$0.00	\$298,505.35	\$150,000.00	\$0.00	(\$150,000.00)
Sub-Function 00 - Revenues Totals	\$0.00	\$0.00	\$298,505.35	\$150,000.00	\$0.00	(\$150,000.00)
Function 00 - Revenue Totals	\$0.00	\$0.00	\$298,505.35	\$150,000.00	\$0.00	(\$150,000.00)
Locations 480 - CARES Act Totals	\$0.00	\$0.00	\$298,505.35	\$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
Program 000 - General Revenue Totals	\$0.00	\$0.00	\$663,128.00	\$0.00	\$0.00	\$0.00
Level 9 - District Wide Totals	\$0.00	\$0.00	\$663,128.00	\$0.00	\$0.00	\$0.00
Sub-Function 00 - Revenues Totals	\$0.00	\$0.00	\$663,128.00	\$0.00	\$0.00	\$0.00
Function 00 - Revenue Totals	\$0.00	\$0.00	\$663,128.00	\$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
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	70,000.00	50,000.00	(20,000.00)
Program 000 - General Revenue Totals	\$0.00	\$0.00	\$34,593.91	\$70,000.00	\$50,000.00	(\$20,000.00)
Level 9 - District Wide Totals	\$0.00	\$0.00	\$34,593.91	\$70,000.00	\$50,000.00	(\$20,000.00)
Sub-Function 00 - Revenues Totals	\$0.00	\$0.00	\$34,593.91	\$70,000.00	\$50,000.00	(\$20,000.00)
Function 00 - Revenue Totals	\$0.00	\$0.00	\$34,593.91	\$70,000.00	\$50,000.00	(\$20,000.00)
Locations 500 - CARES GEER 84.425C Totals	\$0.00	\$0.00	\$34,593.91	\$70,000.00	\$50,000.00	(\$20,000.00)

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G/L Account - Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2023 City Council/Board Approval	Difference Vs2022 Adopted Budget
Fund 32 - School Grants Fund						
REVENUE						
Locations 510 - CARES ESSER 84.425D						
Function 00 - Revenue						
Sub-Function 00 - Revenues						
Level 9 - District Wide						
Program 000 - General Revenue						
32-510-00-00-9-000-62261 - CARES Act ESSER State Set-aside 84.425D	.00	.00	30,041.97	26,000.00	10,000.00	(16,000.00)
Program 000 - General Revenue Totals	\$0.00	\$0.00	\$30,041.97	\$26,000.00	\$10,000.00	(\$16,000.00)
Level 9 - District Wide Totals	\$0.00	\$0.00	\$30,041.97	\$26,000.00	\$10,000.00	(\$16,000.00)
Sub-Function 00 - Revenues Totals	\$0.00	\$0.00	\$30,041.97	\$26,000.00	\$10,000.00	(\$16,000.00)
Function 00 - Revenue Totals	\$0.00	\$0.00	\$30,041.97	\$26,000.00	\$10,000.00	(\$16,000.00)
Locations 510 - CARES ESSER 84.425D Totals	\$0.00	\$0.00	\$30,041.97	\$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
Program 000 - General Revenue Totals	\$0.00	\$0.00	\$30,000.00	\$0.00	\$0.00	\$0.00
Level 9 - District Wide Totals	\$0.00	\$0.00	\$30,000.00	\$0.00	\$0.00	\$0.00
Sub-Function 00 - Revenues Totals	\$0.00	\$0.00	\$30,000.00	\$0.00	\$0.00	\$0.00
Function 00 - Revenue Totals	\$0.00	\$0.00	\$30,000.00	\$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
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	.00	773,816.00	773,816.00
Program 000 - General Revenue Totals	\$0.00	\$0.00	\$46,236.50	\$0.00	\$773,816.00	\$773,816.00
Level 9 - District Wide Totals	\$0.00	\$0.00	\$46,236.50	\$0.00	\$773,816.00	\$773,816.00
Sub-Function 00 - Revenues Totals	\$0.00	\$0.00	\$46,236.50	\$0.00	\$773,816.00	\$773,816.00
Function 00 - Revenue Totals	\$0.00	\$0.00	\$46,236.50	\$0.00	\$773,816.00	\$773,816.00
Locations 530 - CRRSA ESSER II 84.425D Totals	\$0.00	\$0.00	\$46,236.50	\$0.00	\$773,816.00	\$773,816.00

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G/L Account - Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2023 City Council/Board Approval	Difference Vs2022 Adopted Budget
Fund 32 - School Grants Fund						
REVENUE						
Locations 540 - CRRSA ESSER III 84.425U						
Function 00 - Revenue						
Sub-Function 00 - Revenues						
Level 9 - District Wide						
Program 000 - General Revenue						
32-540-00-00-9-000-62264 - CRRSA ESSER III 84.425U	.00	.00	.00	.00	2,413,332.00	2,413,332.00
Program 000 - General Revenue Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$2,413,332.00	\$2,413,332.00
Level 9 - District Wide Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$2,413,332.00	\$2,413,332.00
Sub-Function 00 - Revenues Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$2,413,332.00	\$2,413,332.00
Function 00 - Revenue Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$2,413,332.00	\$2,413,332.00
Locations 540 - CRRSA ESSER III 84.425U Totals	\$0.00	\$0.00	\$0.00	\$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	.00	24,396.00	24,396.00
Program 000 - General Revenue Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$24,396.00	\$24,396.00
Level 9 - District Wide Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$24,396.00	\$24,396.00
Sub-Function 00 - Revenues Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$24,396.00	\$24,396.00
Function 00 - Revenue Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$24,396.00	\$24,396.00
Locations 550 - Goodwill YouthBuild 17.274 Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$24,396.00	\$24,396.00
Locations 590 - ARP Homeless II C&Y 84.425W						
Function 00 - Revenue						
Sub-Function 00 - Revenues						
Level 9 - District Wide						
Program 000 - General Revenue						
32-590-00-00-9-000-62266 - ARP Homeless II Children and Youth 84.425W	.00	.00	.00	.00	14,638.00	14,638.00
Program 000 - General Revenue Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$14,638.00	\$14,638.00
Level 9 - District Wide Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$14,638.00	\$14,638.00
Sub-Function 00 - Revenues Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$14,638.00	\$14,638.00
Function 00 - Revenue Totals	\$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	\$14,638.00	\$14,638.00
REVENUE TOTALS	\$2,126,599.82	\$2,118,568.21	\$3,589,500.60	\$2,775,671.00	\$5,650,323.00	\$2,874,652.00

Grant Fund Budget

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G/L Account - Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2023 City Council/Board Approval	Difference Vs2022 Adopted Budget
Fund 32 - School Grants Fund						
EXPENSE						
Locations 200 - ISAEP Grant						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 3 - Secondary						
Program 120 - Special Education						
32-200-61-10-3-120-71120 - Compensation-Instructional Salaries	7,761.27	7,420.14	4,897.21	7,301.00	4,708.00	(2,593.00)
32-200-61-10-3-120-72100 - FICA	593.73	720.93	374.64	558.00	360.00	(198.00)
32-200-61-10-3-120-76435 - Supplies - Instructional	.00	245.78	3,115.00	528.00	3,166.00	2,638.00
Program 120 - Special Education Totals	\$8,355.00	\$8,386.85	\$8,386.85	\$8,387.00	\$8,234.00	(\$153.00)
Level 3 - Secondary Totals	\$8,355.00	\$8,386.85	\$8,386.85	\$8,387.00	\$8,234.00	(\$153.00)
Sub-Function 10 - Classroom Instruction Totals	\$8,355.00	\$8,386.85	\$8,386.85	\$8,387.00	\$8,234.00	(\$153.00)
Function 61 - Instruction Totals	\$8,355.00	\$8,386.85	\$8,386.85	\$8,387.00	\$8,234.00	(\$153.00)
Locations 200 - ISAEP Grant Totals	\$8,355.00	\$8,386.85	\$8,386.85	\$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	9,825.00	9,825.00	.00
32-220-61-10-7-110-71150 - Compensation-Clerical	.00	14,555.00	25,727.00	25,727.00	25,727.00	.00
32-220-61-10-7-110-72100 - FICA	2,264.00	2,743.29	2,703.79	2,961.00	2,961.00	.00
32-220-61-10-7-110-73037 - Contractual Services - Other	31,324.15	3,024.52	10,478.31	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	29,530.00	29,530.00	.00
Program 110 - Regular Instruction Totals	\$75,870.27	\$49,872.03	\$78,521.00	\$78,521.00	\$78,521.00	\$0.00
Level 7 - Adult Totals	\$75,870.27	\$49,872.03	\$78,521.00	\$78,521.00	\$78,521.00	\$0.00
Sub-Function 10 - Classroom Instruction Totals	\$75,870.27	\$49,872.03	\$78,521.00	\$78,521.00	\$78,521.00	\$0.00
Function 61 - Instruction Totals	\$75,870.27	\$49,872.03	\$78,521.00	\$78,521.00	\$78,521.00	\$0.00
Locations 220 - Race To GED Grant Totals	\$75,870.27	\$49,872.03	\$78,521.00	\$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
32-230-61-10-8-180-71151 - Compensation-Instructional Asst	11,232.90	15,385.90	15,737.47	16,890.00	16,825.00	(65.00)

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G/L Account - Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2023 City Council/Board Approval	Difference Vs2022 Adopted Budget
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						
32-230-61-10-8-180-71665 - Bonus Payments To Teachers	.00	.00	1,548.00	.00	.00	.00
32-230-61-10-8-180-72100 - FICA	859.31	1,314.42	1,305.15	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
32-230-61-10-8-180-72300 - Group Health and Dental Insurance	.00	104.82	.00	.00	.00	.00
32-230-61-10-8-180-72400 - VRS Group Life Insurance	.00	67.98	.00	.00	.00	.00
32-230-61-10-8-180-72510 - Hybrid Disability Insurance	.00	16.48	.00	.00	.00	.00
32-230-61-10-8-180-72750 - VRS Retiree Health Care Credit	.00	62.28	.00	.00	.00	.00
32-230-61-10-8-180-76435 - Supplies - Instructional	.00	8,979.18	.00	.00	200.00	200.00
Program 180 - Pre-K Non- Sp Ed Totals	\$12,092.21	\$28,541.04	\$18,590.62	\$18,182.00	\$18,313.00	\$131.00
Level 8 - Pre-K Totals	\$12,092.21	\$28,541.04	\$18,590.62	\$18,182.00	\$18,313.00	\$131.00
Sub-Function 10 - Classroom Instruction Totals	\$12,092.21	\$28,541.04	\$18,590.62	\$18,182.00	\$18,313.00	\$131.00
Function 61 - Instruction Totals	\$12,092.21	\$28,541.04	\$18,590.62	\$18,182.00	\$18,313.00	\$131.00
Locations 230 - Preschool Mini Grants Totals	\$12,092.21	\$28,541.04	\$18,590.62	\$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	225,745.00	225,745.00	.00
32-240-61-10-7-170-71150 - Compensation-Clerical	.00	9,989.00	9,009.00	.00	.00	.00
32-240-61-10-7-170-72100 - FICA	16,082.67	15,170.43	14,826.66	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	52,605.00	52,605.00	.00
32-240-61-10-7-170-75202 - Telephone Services	338.66	376.42	416.16	600.00	600.00	.00
32-240-61-10-7-170-75530 - Travel - Other	.00	52.25	.00	.00	.00	.00
32-240-61-10-7-170-76435 - Supplies - Instructional	43,101.63	31,151.02	80,362.80	76,620.00	76,620.00	.00
Program 170 - Adult Totals	\$293,521.61	\$291,970.62	\$327,910.80	\$373,299.00	\$373,299.00	\$0.00
Program 171 - Adult GAE						
32-240-61-10-7-171-71120 - Compensation-Instructional Salaries	13,712.50	6,381.25	29,228.50	30,011.00	30,011.00	.00
32-240-61-10-7-171-71150 - Compensation-Clerical	.00	14,180.50	5,782.50	5,000.00	5,000.00	.00

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Fund 32 - School Grants Fund						
EXPENSE						
Locations 240 - Adult Basic Education Grant						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 7 - Adult						
Program 171 - Adult GAE						
32-240-61-10-7-171-72100 - FICA	1,049.01	1,572.97	2,678.34	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
32-240-61-10-7-171-76435 - Supplies - Instructional	1,346.08	7,692.38	773.08	773.00	773.00	.00
Program 171 - Adult GAE Totals	\$35,583.52	\$38,085.10	\$38,462.42	\$38,463.00	\$38,463.00	\$0.00
Program 172 - Adult Leadership						
32-240-61-10-7-172-71110 - Compensation-Administrative	74,702.09	56,796.60	53,286.71	52,797.00	52,797.00	.00
32-240-61-10-7-172-71150 - Compensation-Clerical	.00	3,450.00	.00	.00	.00	.00
32-240-61-10-7-172-71665 - Bonus Payments To Teachers	.00	.00	1,548.00	.00	.00	.00
32-240-61-10-7-172-72100 - FICA	3,050.53	4,838.36	4,149.08	4,039.00	4,039.00	.00
32-240-61-10-7-172-72210 - VRS Pension Contribution	.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	.00	.00	.00
32-240-61-10-7-172-72300 - Group Health and Dental Insurance	3,158.60	6,811.56	7,027.30	.00	.00	.00
32-240-61-10-7-172-72400 - VRS Group Life Insurance	335.75	783.36	807.84	.00	.00	.00
32-240-61-10-7-172-72510 - Hybrid Disability Insurance	69.20	142.42	143.47	.00	.00	.00
32-240-61-10-7-172-72750 - VRS Retiree Health Care Credit	307.60	717.60	729.38	.00	.00	.00
32-240-61-10-7-172-73037 - Contractual Services - Other	1,923.25	1,357.69	385.00	385.00	385.00	.00
32-240-61-10-7-172-75530 - Travel - Other	2,195.44	1,681.82	317.34	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	4,741.00	4,741.00	.00
Program 172 - Adult Leadership Totals	\$90,801.89	\$90,801.89	\$82,461.25	\$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
32-240-61-10-7-173-72100 - FICA	.00	138.65	.00	.00	.00	.00
32-240-61-10-7-173-73037 - Contractual Services - Other	3,624.63	.00	.00	.00	.00	.00
32-240-61-10-7-173-75530 - Travel - Other	.00	5.71	.00	.00	.00	.00
32-240-61-10-7-173-76435 - Supplies - Instructional	.00	120.00	1,792.20	.00	5,000.00	5,000.00
Program 173 - Adult C&I Totals	\$3,624.63	\$2,076.86	\$1,792.20	\$0.00	\$5,000.00	\$5,000.00

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Fund 32 - School Grants Fund						
EXPENSE						
Locations 240 - Adult Basic Education Grant						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 7 - Adult						
Program 174 - Adult RSVP						
32-240-61-10-7-174-71120 - Compensation-Instructional Salaries	.00	3,656.25	.00	.00	.00	.00
32-240-61-10-7-174-72100 - FICA	.00	279.69	.00	.00	.00	.00
Program 174 - Adult RSVP Totals	\$0.00	\$3,935.94	\$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
32-240-61-10-7-175-72100 - FICA	.00	.00	71.72	.00	.00	.00
Program 175 - Adult EEI Totals	\$0.00	\$0.00	\$1,009.22	\$0.00	\$0.00	\$0.00
Level 7 - Adult Totals	\$423,531.65	\$426,870.41	\$451,635.89	\$494,224.00	\$499,224.00	\$5,000.00
Sub-Function 10 - Classroom Instruction Totals	\$423,531.65	\$426,870.41	\$451,635.89	\$494,224.00	\$499,224.00	\$5,000.00
Function 61 - Instruction Totals	\$423,531.65	\$426,870.41	\$451,635.89	\$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	\$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	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	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
32-250-61-10-2-110-72100 - FICA	15,428.47	18,234.24	21,452.21	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	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	.00	.00	.00
32-250-61-10-2-110-72300 - Group Health and Dental Insurance	41,479.93	25,538.36	30,478.08	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	3,333.00	3,333.00	.00
32-250-61-10-2-110-72510 - Hybrid Disability Insurance	80.40	45.52	89.12	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	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	44,504.00	44,504.00	.00
32-250-61-10-2-110-73255 - Professional Development	600.00	.00	.00	.00	.00	.00
32-250-61-10-2-110-75530 - Travel - Other	503.44	.00	.00	.00	.00	.00

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G/L Account - Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2023 City Council/Board Approval	Difference Vs2022 Adopted Budget
Fund 32 - School Grants Fund						
EXPENSE						
Locations 250 - ESEA Title I Grant						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 2 - Elementary						
Program 110 - Regular Instruction						
32-250-61-10-2-110-76435 - Supplies - Instructional	87,361.31	63,679.88	153,082.83	136,029.00	136,173.00	144.00
Program 110 - Regular Instruction Totals	<u>\$446,103.79</u>	<u>\$449,725.74</u>	<u>\$594,349.51</u>	<u>\$518,777.00</u>	<u>\$518,921.00</u>	<u>\$144.00</u>
Level 2 - Elementary Totals	<u>\$446,103.79</u>	<u>\$449,725.74</u>	<u>\$594,349.51</u>	<u>\$518,777.00</u>	<u>\$518,921.00</u>	<u>\$144.00</u>
Level 3 - Secondary						
Program 110 - Regular Instruction						
32-250-61-10-3-110-73037 - Contractual Services - Other	4,169.55	2,830.00	5,899.00	.00	.00	.00
32-250-61-10-3-110-76435 - Supplies - Instructional	.00	.00	6,880.00	.00	.00	.00
Program 110 - Regular Instruction Totals	<u>\$4,169.55</u>	<u>\$2,830.00</u>	<u>\$12,779.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Level 3 - Secondary Totals	<u>\$4,169.55</u>	<u>\$2,830.00</u>	<u>\$12,779.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Sub-Function 10 - Classroom Instruction Totals	<u>\$450,273.34</u>	<u>\$452,555.74</u>	<u>\$607,128.51</u>	<u>\$518,777.00</u>	<u>\$518,921.00</u>	<u>\$144.00</u>
Function 61 - Instruction Totals	<u>\$450,273.34</u>	<u>\$452,555.74</u>	<u>\$607,128.51</u>	<u>\$518,777.00</u>	<u>\$518,921.00</u>	<u>\$144.00</u>
Function 63 - Pupil Transportation						
Sub-Function 63 - Pupil Transportation						
Level 9 - District Wide						
Program 320 - Vehicle Operation Services						
32-250-63-63-9-320-71170 - Compensation-Bus Drivers	7,273.04	4,000.00	4,000.00	3,716.00	3,716.00	.00
32-250-63-63-9-320-72100 - FICA	.00	.00	.00	284.00	284.00	.00
Program 320 - Vehicle Operation Services Totals	<u>\$7,273.04</u>	<u>\$4,000.00</u>	<u>\$4,000.00</u>	<u>\$4,000.00</u>	<u>\$4,000.00</u>	<u>\$0.00</u>
Level 9 - District Wide Totals	<u>\$7,273.04</u>	<u>\$4,000.00</u>	<u>\$4,000.00</u>	<u>\$4,000.00</u>	<u>\$4,000.00</u>	<u>\$0.00</u>
Sub-Function 63 - Pupil Transportation Totals	<u>\$7,273.04</u>	<u>\$4,000.00</u>	<u>\$4,000.00</u>	<u>\$4,000.00</u>	<u>\$4,000.00</u>	<u>\$0.00</u>
Function 63 - Pupil Transportation Totals	<u>\$7,273.04</u>	<u>\$4,000.00</u>	<u>\$4,000.00</u>	<u>\$4,000.00</u>	<u>\$4,000.00</u>	<u>\$0.00</u>
Locations 250 - ESEA Title I Grant Totals	<u>\$457,546.38</u>	<u>\$456,555.74</u>	<u>\$611,128.51</u>	<u>\$522,777.00</u>	<u>\$522,921.00</u>	<u>\$144.00</u>
Locations 270 - ESEA II A Teacher Qual Grant						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 2 - Elementary						
Program 110 - Regular Instruction						
32-270-61-10-2-110-71120 - Compensation-Instructional Salaries	.00	4,800.00	6,400.00	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
32-270-61-10-2-110-72100 - FICA	.00	367.20	839.29	1,033.00	1,918.00	885.00

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Fund 32 - School Grants Fund						
EXPENSE						
Locations 270 - ESEA II A Teacher Qual Grant						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 2 - Elementary						
Program 110 - Regular Instruction						
32-270-61-10-2-110-73225 - Professional Development - Conferences	28,402.89	42,053.73	47,875.54	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	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	2,220.00	3,962.00	1,742.00
Program 110 - Regular Instruction Totals	\$35,872.27	\$53,060.01	\$61,163.43	\$52,512.00	\$44,544.00	(\$7,968.00)
Level 2 - Elementary Totals	\$35,872.27	\$53,060.01	\$61,163.43	\$52,512.00	\$44,544.00	(\$7,968.00)
Level 3 - Secondary						
Program 110 - Regular Instruction						
32-270-61-10-3-110-71120 - Compensation-Instructional Salaries	.00	1,600.00	1,600.00	.00	6,267.00	6,267.00
32-270-61-10-3-110-71520 - Compensation-Substitutes	.00	.00	1,487.01	.00	.00	.00
32-270-61-10-3-110-72100 - FICA	.00	110.40	236.16	.00	479.00	479.00
32-270-61-10-3-110-73225 - Professional Development - Conferences	17,850.75	17,687.54	15,250.68	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	3,593.00	4,034.00	441.00
32-270-61-10-3-110-76115 - Supplies - Training	368.39	650.27	233.48	1,110.00	991.00	(119.00)
Program 110 - Regular Instruction Totals	\$22,285.09	\$24,565.07	\$18,917.33	\$18,789.00	\$33,542.00	\$14,753.00
Level 3 - Secondary Totals	\$22,285.09	\$24,565.07	\$18,917.33	\$18,789.00	\$33,542.00	\$14,753.00
Level 4 - Middle						
Program 110 - Regular Instruction						
32-270-61-10-4-110-71120 - Compensation-Instructional Salaries	.00	1,600.00	1,600.00	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
32-270-61-10-4-110-72100 - FICA	.00	122.40	301.49	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	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	3,593.00	2,830.00	(763.00)
32-270-61-10-4-110-76115 - Supplies - Training	663.29	309.11	684.13	1,112.00	991.00	(121.00)
Program 110 - Regular Instruction Totals	\$13,535.61	\$18,888.50	\$10,057.92	\$23,235.00	\$26,551.00	\$3,316.00
Level 4 - Middle Totals	\$13,535.61	\$18,888.50	\$10,057.92	\$23,235.00	\$26,551.00	\$3,316.00
Sub-Function 10 - Classroom Instruction Totals	\$71,692.97	\$96,513.58	\$90,138.68	\$94,536.00	\$104,637.00	\$10,101.00
Function 61 - Instruction Totals	\$71,692.97	\$96,513.58	\$90,138.68	\$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	\$94,536.00	\$104,637.00	\$10,101.00

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Fund 32 - School Grants Fund						
EXPENSE						
Locations 280 - ESEA III A Grant						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 2 - Elementary						
Program 110 - Regular Instruction						
32-280-61-10-2-110-71120 - Compensation-Instructional Salaries	7,630.72	12,524.30	14,022.57	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
32-280-61-10-2-110-72100 - FICA	583.77	958.12	1,003.42	1,371.00	1,091.00	(280.00)
32-280-61-10-2-110-72220 - VRS Hybrid Pension Contribution	.00	.00	851.72	.00	635.00	635.00
32-280-61-10-2-110-72300 - Group Health and Dental Insurance	.00	.00	2,596.72	.00	.00	.00
32-280-61-10-2-110-72400 - VRS Group Life Insurance	.00	.00	68.67	.00	.00	.00
32-280-61-10-2-110-72510 - Hybrid Disability Insurance	.00	.00	12.19	.00	.00	.00
32-280-61-10-2-110-72750 - VRS Retiree Health Care Credit	.00	.00	61.98	.00	.00	.00
Program 110 - Regular Instruction Totals	\$8,214.49	\$13,482.42	\$19,391.27	\$19,298.00	\$15,986.00	(\$3,312.00)
Program 129 - Immigrant Children & Youth						
32-280-61-10-2-129-71120 - Compensation-Instructional Salaries	570.00	2,580.00	1,640.00	.00	.00	.00
32-280-61-10-2-129-72100 - FICA	43.60	197.37	125.47	.00	.00	.00
Program 129 - Immigrant Children & Youth Totals	\$613.60	\$2,777.37	\$1,765.47	\$0.00	\$0.00	\$0.00
Level 2 - Elementary Totals	\$8,828.09	\$16,259.79	\$21,156.74	\$19,298.00	\$15,986.00	(\$3,312.00)
Sub-Function 10 - Classroom Instruction Totals	\$8,828.09	\$16,259.79	\$21,156.74	\$19,298.00	\$15,986.00	(\$3,312.00)
Function 61 - Instruction Totals	\$8,828.09	\$16,259.79	\$21,156.74	\$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	\$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	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	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
32-300-61-10-2-120-72100 - FICA	14,878.02	16,215.87	20,030.94	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	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	17,940.00	37,901.00	19,961.00

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Fund 32 - School Grants Fund						
EXPENSE						
Locations 300 - Flow Thru Title VI B Grant						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 2 - Elementary						
Program 120 - Special Education						
32-300-61-10-2-120-72300 - Group Health and Dental Insurance	57,399.88	44,202.02	39,168.08	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	3,008.00	3,860.00	852.00
32-300-61-10-2-120-72510 - Hybrid Disability Insurance	317.66	260.63	387.41	.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	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
32-300-61-10-2-120-73037 - Contractual Services - Other	9,222.75	6,227.08	13,290.90	26,904.00	.00	(26,904.00)
32-300-61-10-2-120-73305 - Set Aside Funds	.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
32-300-61-10-2-120-76435 - Supplies - Instructional	9,339.14	5,053.27	5,217.23	4,000.00	.00	(4,000.00)
Program 120 - Special Education Totals	\$342,540.46	\$335,496.76	\$395,647.76	\$413,084.00	\$405,149.00	(\$7,935.00)
Level 2 - Elementary Totals	\$342,540.46	\$335,496.76	\$395,647.76	\$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	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	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
32-300-61-10-3-120-72100 - FICA	6,190.71	6,429.41	6,011.95	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	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	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	8,279.00	.00	(8,279.00)
32-300-61-10-3-120-72400 - VRS Group Life Insurance	650.00	654.60	704.20	690.00	690.00	.00
32-300-61-10-3-120-72510 - Hybrid Disability Insurance	.00	35.50	37.39	.00	.00	.00
32-300-61-10-3-120-72750 - VRS Retiree Health Care Credit	595.40	599.60	635.80	623.00	623.00	.00
32-300-61-10-3-120-73037 - Contractual Services - Other	5,435.25	5,586.22	3,377.90	.00	.00	.00
32-300-61-10-3-120-76435 - Supplies - Instructional	514.54	43.78	.00	.00	.00	.00
32-300-61-10-3-120-76901 - Non-Comp Exp - Grant Prior Year Carryover	2,930.25	.00	.00	.00	.00	.00
Program 120 - Special Education Totals	\$111,743.42	\$105,230.20	\$104,273.42	\$137,791.00	\$70,055.00	(\$67,736.00)

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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 Totals	\$111,743.42	\$105,230.20	\$104,273.42	\$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	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	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
32-300-61-10-4-120-72100 - FICA	14,997.84	14,724.60	16,143.54	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	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	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	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	2,222.00	2,982.00	760.00
32-300-61-10-4-120-72510 - Hybrid Disability Insurance	157.80	143.40	262.48	.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	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	.00	.00	.00
32-300-61-10-4-120-73305 - Set Aside Funds	250.00	.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
Program 120 - Special Education Totals	\$303,372.99	\$303,959.02	\$337,216.90	\$239,535.00	\$322,049.00	\$82,514.00
Level 4 - Middle Totals	\$303,372.99	\$303,959.02	\$337,216.90	\$239,535.00	\$322,049.00	\$82,514.00
Sub-Function 10 - Classroom Instruction Totals	\$757,656.87	\$744,685.98	\$837,138.08	\$790,410.00	\$797,253.00	\$6,843.00
Function 61 - Instruction Totals	\$757,656.87	\$744,685.98	\$837,138.08	\$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	\$790,410.00	\$797,253.00	\$6,843.00
Locations 310 - Perkins Vocational Ed Grant						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 3 - Secondary						
Program 130 - Vocational						
32-310-61-10-3-130-71120 - Compensation-Instructional Salaries	.00	6,000.00	2,814.05	6,000.00	6,000.00	.00
32-310-61-10-3-130-71665 - Bonus Payments To Teachers	.00	.00	774.00	.00	.00	.00
32-310-61-10-3-130-72100 - FICA	.00	565.66	274.48	1,530.00	1,530.00	.00
32-310-61-10-3-130-73037 - Contractual Services - Other	14,396.44	11,378.36	8,637.41	10,464.00	20,464.00	10,000.00
32-310-61-10-3-130-75530 - Travel - Other	1,968.12	.00	.00	.00	.00	.00

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Fund 32 - School Grants Fund						
EXPENSE						
Locations 310 - Perkins Vocational Ed Grant						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 3 - Secondary						
Program 130 - Vocational						
32-310-61-10-3-130-76435 - Supplies - Instructional	28,106.10	24,934.22	29,248.19	17,396.00	18,859.00	1,463.00
Program 130 - Vocational Totals	<u>\$44,470.66</u>	<u>\$42,878.24</u>	<u>\$41,748.13</u>	<u>\$35,390.00</u>	<u>\$46,853.00</u>	<u>\$11,463.00</u>
Level 3 - Secondary Totals	<u>\$44,470.66</u>	<u>\$42,878.24</u>	<u>\$41,748.13</u>	<u>\$35,390.00</u>	<u>\$46,853.00</u>	<u>\$11,463.00</u>
Level 4 - Middle						
Program 130 - Vocational						
32-310-61-10-4-130-73037 - Contractual Services - Other	693.76	1,813.56	423.50	5,836.00	.00	(5,836.00)
32-310-61-10-4-130-76435 - Supplies - Instructional	3,713.18	14,207.08	12,187.26	11,326.00	10,000.00	(1,326.00)
Program 130 - Vocational Totals	<u>\$4,406.94</u>	<u>\$16,020.64</u>	<u>\$12,610.76</u>	<u>\$17,162.00</u>	<u>\$10,000.00</u>	<u>(\$7,162.00)</u>
Level 4 - Middle Totals	<u>\$4,406.94</u>	<u>\$16,020.64</u>	<u>\$12,610.76</u>	<u>\$17,162.00</u>	<u>\$10,000.00</u>	<u>(\$7,162.00)</u>
Sub-Function 10 - Classroom Instruction Totals	<u>\$48,877.60</u>	<u>\$58,898.88</u>	<u>\$54,358.89</u>	<u>\$52,552.00</u>	<u>\$56,853.00</u>	<u>\$4,301.00</u>
Function 61 - Instruction Totals	<u>\$48,877.60</u>	<u>\$58,898.88</u>	<u>\$54,358.89</u>	<u>\$52,552.00</u>	<u>\$56,853.00</u>	<u>\$4,301.00</u>
Locations 310 - Perkins Vocational Ed Grant Totals	<u>\$48,877.60</u>	<u>\$58,898.88</u>	<u>\$54,358.89</u>	<u>\$52,552.00</u>	<u>\$56,853.00</u>	<u>\$4,301.00</u>
Locations 340 - School Security Grant						
Function 64 - Operation & Maintenance						
Sub-Function 64 - Operation & Maintenance						
Level 2 - Elementary						
Program 460 - Security Services						
32-340-64-64-2-460-73182 - Repair/Maint - Other Contracted - West	.00	.00	16,999.00	.00	.00	.00
32-340-64-64-2-460-73183 - Repair/Maint - Other Contracted - East	12,492.00	.00	.00	.00	.00	.00
Program 460 - Security Services Totals	<u>\$12,492.00</u>	<u>\$0.00</u>	<u>\$16,999.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Level 2 - Elementary Totals	<u>\$12,492.00</u>	<u>\$0.00</u>	<u>\$16,999.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
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
Program 460 - Security Services Totals	<u>\$30,300.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Level 3 - Secondary Totals	<u>\$30,300.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Sub-Function 64 - Operation & Maintenance Totals	<u>\$42,792.00</u>	<u>\$0.00</u>	<u>\$16,999.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Function 64 - Operation & Maintenance Totals	<u>\$42,792.00</u>	<u>\$0.00</u>	<u>\$16,999.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Locations 340 - School Security Grant Totals	<u>\$42,792.00</u>	<u>\$0.00</u>	<u>\$16,999.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>

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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						
32-400-61-10-8-180-71120 - Compensation-Instructional Salaries	102,721.08	105,946.08	89,130.90	111,244.00	119,199.00	7,955.00
32-400-61-10-8-180-71151 - Compensation-Instructional Asst	.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
32-400-61-10-8-180-72100 - FICA	7,787.81	8,004.02	7,623.67	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	19,761.00	27,955.00	8,194.00
32-400-61-10-8-180-72300 - Group Health and Dental Insurance	6,009.52	5,975.76	5,069.08	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	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	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
32-400-61-10-8-180-73255 - Professional Development	(204.12)	.00	.00	.00	500.00	500.00
32-400-61-10-8-180-76435 - Supplies - Instructional	4,156.61	3,934.75	6,032.79	.00	597.00	597.00
Program 180 - Pre-K Non- Sp Ed Totals	\$139,156.00	\$147,108.00	\$132,749.00	\$159,308.00	\$220,723.00	\$61,415.00
Level 8 - Pre-K Totals	\$139,156.00	\$147,108.00	\$132,749.00	\$159,308.00	\$220,723.00	\$61,415.00
Sub-Function 10 - Classroom Instruction Totals	\$139,156.00	\$147,108.00	\$132,749.00	\$159,308.00	\$220,723.00	\$61,415.00
Function 61 - Instruction Totals	\$139,156.00	\$147,108.00	\$132,749.00	\$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	\$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	.00	.00	.00
32-410-61-10-7-170-71150 - Compensation-Clerical	2,786.81	.00	.00	.00	.00	.00
32-410-61-10-7-170-72100 - FICA	1,813.03	1,335.91	636.86	.00	.00	.00
Program 170 - Adult Totals	\$25,512.34	\$18,798.41	\$8,961.86	\$0.00	\$0.00	\$0.00
Level 7 - Adult Totals	\$25,512.34	\$18,798.41	\$8,961.86	\$0.00	\$0.00	\$0.00
Sub-Function 10 - Classroom Instruction Totals	\$25,512.34	\$18,798.41	\$8,961.86	\$0.00	\$0.00	\$0.00
Function 61 - Instruction Totals	\$25,512.34	\$18,798.41	\$8,961.86	\$0.00	\$0.00	\$0.00
Locations 410 - Health Profession Opportunity Totals	\$25,512.34	\$18,798.41	\$8,961.86	\$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 Adopted Budget	2023 City Council/Board Approval	Difference Vs2022 Adopted Budget
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	.00	.00	.00
32-420-61-10-2-110-72100 - FICA	409.98	279.72	260.11	.00	.00	.00
32-420-61-10-2-110-76435 - Supplies - Instructional	.00	.00	3,708.09	.00	.00	.00
Program 110 - Regular Instruction Totals	\$5,767.13	\$3,936.34	\$7,368.41	\$0.00	\$0.00	\$0.00
Level 2 - Elementary Totals	\$5,767.13	\$3,936.34	\$7,368.41	\$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	.00	.00	.00
32-420-61-10-4-110-72100 - FICA	159.33	105.22	61.20	.00	.00	.00
32-420-61-10-4-110-73205 - Software Licensing Fees	1,750.00	2,041.20	.00	.00	.00	.00
32-420-61-10-4-110-75530 - Travel - Other	5,094.52	986.63	.00	.00	.00	.00
32-420-61-10-4-110-76435 - Supplies - Instructional	4,996.55	13,363.15	10,665.51	.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
Program 110 - Regular Instruction Totals	\$19,400.32	\$18,074.61	\$11,526.71	\$0.00	\$0.00	\$0.00
Level 4 - Middle Totals	\$19,400.32	\$18,074.61	\$11,526.71	\$0.00	\$0.00	\$0.00
Sub-Function 10 - Classroom Instruction Totals	\$25,167.45	\$22,010.95	\$18,895.12	\$0.00	\$0.00	\$0.00
Function 61 - Instruction Totals	\$25,167.45	\$22,010.95	\$18,895.12	\$0.00	\$0.00	\$0.00
Locations 420 - PBIS of the VTSS Totals	\$25,167.45	\$22,010.95	\$18,895.12	\$0.00	\$0.00	\$0.00
Locations 440 - Student Supp & Acad Achievement						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 2 - Elementary						
Program 110 - Regular Instruction						
32-440-61-10-2-110-73037 - Contractual Services - Other	.00	920.00	.00	.00	.00	.00
32-440-61-10-2-110-76435 - Supplies - Instructional	23,392.35	20,287.56	12,466.60	13,461.00	13,461.00	.00
Program 110 - Regular Instruction Totals	\$23,392.35	\$21,207.56	\$12,466.60	\$13,461.00	\$13,461.00	\$0.00
Level 2 - Elementary Totals	\$23,392.35	\$21,207.56	\$12,466.60	\$13,461.00	\$13,461.00	\$0.00

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G/L Account - Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2023 City Council/Board Approval	Difference Vs2022 Adopted Budget
Fund 32 - School Grants Fund						
EXPENSE						
Locations 440 - Student Supp & Acad Achievement						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 4 - Middle						
Program 110 - Regular Instruction						
32-440-61-10-4-110-73037 - Contractual Services - Other	2,763.50	1,700.00	17,001.52	19,825.00	19,825.00	.00
32-440-61-10-4-110-76435 - Supplies - Instructional	.00	4,218.00	4,345.94	3,703.00	3,703.00	.00
Program 110 - Regular Instruction Totals	\$2,763.50	\$5,918.00	\$21,347.46	\$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	4,168.00	4,168.00	.00
32-440-61-10-4-150-72100 - FICA	239.14	318.84	239.10	319.00	319.00	.00
Program 150 - Other Totals	\$3,365.14	\$4,486.84	\$3,365.10	\$4,487.00	\$4,487.00	\$0.00
Level 4 - Middle Totals	\$6,128.64	\$10,404.84	\$24,712.56	\$28,015.00	\$28,015.00	\$0.00
Sub-Function 10 - Classroom Instruction Totals	\$29,520.99	\$31,612.40	\$37,179.16	\$41,476.00	\$41,476.00	\$0.00
Function 61 - Instruction Totals	\$29,520.99	\$31,612.40	\$37,179.16	\$41,476.00	\$41,476.00	\$0.00
Locations 440 - Student Supp & Acad Achievement Totals	\$29,520.99	\$31,612.40	\$37,179.16	\$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
32-460-61-10-6-160-71520 - Compensation-Substitutes	.00	3,619.93	.00	.00	.00	.00
32-460-61-10-6-160-72100 - FICA	.00	276.91	2,601.00	.00	.00	.00
32-460-61-10-6-160-73037 - Contractual Services - Other	.00	8,000.00	.00	.00	.00	.00
32-460-61-10-6-160-76435 - Supplies - Instructional	.00	557.31	.00	.00	.00	.00
Program 160 - Summer Totals	\$0.00	\$12,454.15	\$36,601.00	\$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	.00	.00	.00
32-460-61-10-6-161-72100 - FICA	.00	.00	264.39	.00	.00	.00
32-460-61-10-6-161-73037 - Contractual Services - Other	.00	.00	1,612.50	10,000.00	.00	(10,000.00)
32-460-61-10-6-161-76435 - Supplies - Instructional	.00	.00	58,353.66	240,000.00	.00	(240,000.00)
Program 161 - Summer Startup Totals	\$0.00	\$0.00	\$63,686.55	\$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 Adopted Budget	2023 City Council/Board Approval	Difference Vs2022 Adopted Budget
Fund 32 - School Grants Fund						
EXPENSE						
Locations 460 - Year Round School						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 6 - Summer Totals	\$0.00	\$12,454.15	\$100,287.55	\$250,000.00	\$0.00	(\$250,000.00)
Sub-Function 10 - Classroom Instruction Totals	\$0.00	\$12,454.15	\$100,287.55	\$250,000.00	\$0.00	(\$250,000.00)
Function 61 - Instruction Totals	\$0.00	\$12,454.15	\$100,287.55	\$250,000.00	\$0.00	(\$250,000.00)
Locations 460 - Year Round School Totals	\$0.00	\$12,454.15	\$100,287.55	\$250,000.00	\$0.00	(\$250,000.00)
Locations 470 - Reentry Employment Opportunity						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 7 - Adult						
Program 170 - Adult						
32-470-61-10-7-170-71120 - Compensation-Instructional Salaries	.00	.00	806.25	.00	.00	.00
32-470-61-10-7-170-72100 - FICA	.00	.00	61.67	.00	.00	.00
Program 170 - Adult Totals	\$0.00	\$0.00	\$867.92	\$0.00	\$0.00	\$0.00
Level 7 - Adult Totals	\$0.00	\$0.00	\$867.92	\$0.00	\$0.00	\$0.00
Sub-Function 10 - Classroom Instruction Totals	\$0.00	\$0.00	\$867.92	\$0.00	\$0.00	\$0.00
Function 61 - Instruction Totals	\$0.00	\$0.00	\$867.92	\$0.00	\$0.00	\$0.00
Locations 470 - Reentry Employment Opportunity Totals	\$0.00	\$0.00	\$867.92	\$0.00	\$0.00	\$0.00
Locations 480 - CARES Act						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 2 - Elementary						
Program 110 - Regular Instruction						
32-480-61-10-2-110-71520 - Compensation-Substitutes	.00	.00	47,485.73	10,000.00	.00	(10,000.00)
32-480-61-10-2-110-72100 - FICA	.00	.00	3,632.63	.00	.00	.00
32-480-61-10-2-110-76015 - Allotment	.00	.00	886.45	.00	.00	.00
32-480-61-10-2-110-76045 - Furniture and Equip <\$5,000	.00	.00	14,919.40	.00	.00	.00
32-480-61-10-2-110-76365 - Reading	.00	.00	82.67	.00	.00	.00
32-480-61-10-2-110-76500 - Supplies - Third Grade	.00	.00	18.00	.00	.00	.00
32-480-61-10-2-110-76505 - Supplies - Fourth Grade	.00	.00	39.96	.00	.00	.00
32-480-61-10-2-110-76510 - Supplies - Fifth Grade	.00	.00	90.94	.00	.00	.00
Program 110 - Regular Instruction Totals	\$0.00	\$0.00	\$67,155.78	\$10,000.00	\$0.00	(\$10,000.00)

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G/L Account - Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2023 City Council/Board Approval	Difference Vs2022 Adopted Budget
Fund 32 - School Grants Fund						
EXPENSE						
Locations 480 - CARES Act						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 2 - Elementary						
Program 120 - Special Education						
32-480-61-10-2-120-71120 - Compensation-Instructional Salaries	.00	.00	499.87	.00	.00	.00
32-480-61-10-2-120-71146 - Compensation - ELL	.00	.00	123.75	.00	.00	.00
32-480-61-10-2-120-72100 - FICA	.00	.00	47.71	.00	.00	.00
Program 120 - Special Education Totals	\$0.00	\$0.00	\$671.33	\$0.00	\$0.00	\$0.00
Level 2 - Elementary Totals	\$0.00	\$0.00	\$67,827.11	\$10,000.00	\$0.00	(\$10,000.00)
Level 3 - Secondary						
Program 110 - Regular Instruction						
32-480-61-10-3-110-71120 - Compensation-Instructional Salaries	.00	.00	15,211.02	.00	.00	.00
32-480-61-10-3-110-71520 - Compensation-Substitutes	.00	.00	4,269.23	10,000.00	.00	(10,000.00)
32-480-61-10-3-110-72100 - FICA	.00	.00	1,491.04	.00	.00	.00
32-480-61-10-3-110-72220 - VRS Hybrid Pension Contribution	.00	.00	2,143.98	.00	.00	.00
32-480-61-10-3-110-72400 - VRS Group Life Insurance	.00	.00	172.86	.00	.00	.00
32-480-61-10-3-110-72510 - Hybrid Disability Insurance	.00	.00	30.69	.00	.00	.00
32-480-61-10-3-110-72750 - VRS Retiree Health Care Credit	.00	.00	156.09	.00	.00	.00
32-480-61-10-3-110-76015 - Allotment	.00	.00	3,660.77	.00	.00	.00
32-480-61-10-3-110-76170 - Band	.00	.00	12.99	.00	.00	.00
Program 110 - Regular Instruction Totals	\$0.00	\$0.00	\$27,148.67	\$10,000.00	\$0.00	(\$10,000.00)
Program 120 - Special Education						
32-480-61-10-3-120-71146 - Compensation - ELL	.00	.00	236.25	.00	.00	.00
32-480-61-10-3-120-72100 - FICA	.00	.00	18.07	.00	.00	.00
32-480-61-10-3-120-76431 - Special Ed - General	.00	.00	96.65	.00	.00	.00
Program 120 - Special Education Totals	\$0.00	\$0.00	\$350.97	\$0.00	\$0.00	\$0.00
Program 150 - Other						
32-480-61-10-3-150-76030 - Athletics/Athletic Equipment <\$5,000	.00	.00	6,981.01	.00	.00	.00
Program 150 - Other Totals	\$0.00	\$0.00	\$6,981.01	\$0.00	\$0.00	\$0.00
Level 3 - Secondary Totals	\$0.00	\$0.00	\$34,480.65	\$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	10,000.00	.00	(10,000.00)

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Budget Year 2023

G/L Account - Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2023 City Council/Board Approval	Difference Vs2022 Adopted Budget
Fund 32 - School Grants Fund						
EXPENSE						
Locations 480 - CARES Act						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 4 - Middle						
Program 110 - Regular Instruction						
32-480-61-10-4-110-71522 - Compensation-REWIP Retirees	.00	.00	61.40	.00	.00	.00
32-480-61-10-4-110-72100 - FICA	.00	.00	55.19	.00	.00	.00
32-480-61-10-4-110-76015 - Allotment	.00	.00	425.80	.00	.00	.00
32-480-61-10-4-110-76135 - Art Supplies and Equipment <\$5,000	.00	.00	179.49	.00	.00	.00
Program 110 - Regular Instruction Totals	\$0.00	\$0.00	\$1,381.90	\$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
32-480-61-10-4-120-72100 - FICA	.00	.00	9.47	.00	.00	.00
Program 120 - Special Education Totals	\$0.00	\$0.00	\$133.22	\$0.00	\$0.00	\$0.00
Level 4 - Middle Totals	\$0.00	\$0.00	\$1,515.12	\$10,000.00	\$0.00	(\$10,000.00)
Sub-Function 10 - Classroom Instruction Totals	\$0.00	\$0.00	\$103,822.88	\$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
32-480-61-21-2-110-76285 - Guidance	.00	.00	163.87	.00	.00	.00
Program 110 - Regular Instruction Totals	\$0.00	\$0.00	\$267.71	\$0.00	\$0.00	\$0.00
Level 2 - Elementary Totals	\$0.00	\$0.00	\$267.71	\$0.00	\$0.00	\$0.00
Sub-Function 21 - Student Guidance Totals	\$0.00	\$0.00	\$267.71	\$0.00	\$0.00	\$0.00
Sub-Function 41 - Admin. Principals Office						
Level 2 - Elementary						
Program 110 - Regular Instruction						
32-480-61-41-2-110-73160 - Repair/Maint - School Office Equipment	.00	.00	59.49	.00	.00	.00
Program 110 - Regular Instruction Totals	\$0.00	\$0.00	\$59.49	\$0.00	\$0.00	\$0.00
Level 2 - Elementary Totals	\$0.00	\$0.00	\$59.49	\$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 Adopted Budget	2023 City Council/Board Approval	Difference Vs2022 Adopted Budget
Fund 32 - School Grants Fund						
EXPENSE						
Locations 480 - CARES Act						
Function 61 - Instruction						
Sub-Function 41 - Admin. Principals Office						
Level 3 - Secondary						
Program 110 - Regular Instruction						
32-480-61-41-3-110-76230 - Commencement	.00	.00	4,375.00	.00	.00	.00
Program 110 - Regular Instruction Totals	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$4,375.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Level 3 - Secondary Totals	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$4,375.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Sub-Function 41 - Admin. Principals Office Totals	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$4,434.49</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Function 61 - Instruction Totals	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$108,525.08</u>	<u>\$30,000.00</u>	<u>\$0.00</u>	<u>(\$30,000.00)</u>
Function 62 - Administration, Attend. & Health						
Sub-Function 62 - Admin, Attend. & Health						
Level 9 - District Wide						
Program 222 - Health Services						
32-480-62-62-9-222-71131 - Compensation-School Nurses	.00	.00	38,321.98	50,000.00	.00	(50,000.00)
32-480-62-62-9-222-72100 - FICA	.00	.00	2,936.26	.00	.00	.00
32-480-62-62-9-222-72210 - VRS Pension Contribution	.00	.00	4,843.80	.00	.00	.00
32-480-62-62-9-222-72300 - Group Health and Dental Insurance	.00	.00	265.60	.00	.00	.00
32-480-62-62-9-222-72400 - VRS Group Life Insurance	.00	.00	390.54	.00	.00	.00
32-480-62-62-9-222-72750 - VRS Retiree Health Care Credit	.00	.00	352.62	.00	.00	.00
32-480-62-62-9-222-73115 - Printing Services	.00	.00	72.00	.00	.00	.00
32-480-62-62-9-222-76100 - Supplies - Nursing	.00	.00	681.80	.00	.00	.00
Program 222 - Health Services Totals	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$47,864.60</u>	<u>\$50,000.00</u>	<u>\$0.00</u>	<u>(\$50,000.00)</u>
Level 9 - District Wide Totals	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$47,864.60</u>	<u>\$50,000.00</u>	<u>\$0.00</u>	<u>(\$50,000.00)</u>
Sub-Function 62 - Admin, Attend. & Health Totals	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$47,864.60</u>	<u>\$50,000.00</u>	<u>\$0.00</u>	<u>(\$50,000.00)</u>
Function 62 - Administration, Attend. & Health Totals	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$47,864.60</u>	<u>\$50,000.00</u>	<u>\$0.00</u>	<u>(\$50,000.00)</u>
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	20,000.00	.00	(20,000.00)
32-480-63-63-9-320-72100 - FICA	.00	.00	1,131.76	.00	.00	.00
32-480-63-63-9-320-72220 - VRS Hybrid Pension Contribution	.00	.00	146.08	.00	.00	.00
32-480-63-63-9-320-72300 - Group Health and Dental Insurance	.00	.00	4,303.51	.00	.00	.00

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Fund 32 - School Grants Fund						
EXPENSE						
Locations 480 - CARES Act						
Function 64 - Operation & Maintenance						
Sub-Function 64 - Operation & Maintenance						
Level 9 - District Wide						
Program 420 - Building Services						
32-480-64-64-9-420-76110 - Supplies - Operational	.00	.00	78,800.38	10,000.00	.00	(10,000.00)
Program 420 - Building Services Totals	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$116,789.13</u>	<u>\$50,000.00</u>	<u>\$0.00</u>	<u>(\$50,000.00)</u>
Level 9 - District Wide Totals	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$116,789.13</u>	<u>\$50,000.00</u>	<u>\$0.00</u>	<u>(\$50,000.00)</u>
Sub-Function 64 - Operation & Maintenance Totals	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$116,789.13</u>	<u>\$50,000.00</u>	<u>\$0.00</u>	<u>(\$50,000.00)</u>
Function 64 - Operation & Maintenance Totals	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$116,789.13</u>	<u>\$50,000.00</u>	<u>\$0.00</u>	<u>(\$50,000.00)</u>
Locations 480 - CARES Act Totals	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$298,505.35</u>	<u>\$150,000.00</u>	<u>\$0.00</u>	<u>(\$150,000.00)</u>
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
32-490-61-10-2-110-71520 - Compensation-Substitutes	.00	.00	22,640.94	.00	.00	.00
32-490-61-10-2-110-71522 - Compensation-REWIP Retirees	.00	.00	4,221.93	.00	.00	.00
32-490-61-10-2-110-72100 - FICA	.00	.00	2,083.93	.00	.00	.00
32-490-61-10-2-110-72600 - Unemployment Compensation	.00	.00	2,771.53	.00	.00	.00
32-490-61-10-2-110-73154 - Repair & Maint - PE Equipment	.00	.00	43.20	.00	.00	.00
32-490-61-10-2-110-76015 - Allotment	.00	.00	13,695.15	.00	.00	.00
32-490-61-10-2-110-76045 - Furniture and Equip <\$5,000	.00	.00	7,272.54	.00	.00	.00
32-490-61-10-2-110-76135 - Art Supplies and Equipment <\$5,000	.00	.00	44.99	.00	.00	.00
32-490-61-10-2-110-76250 - Enrichment	.00	.00	1,084.98	.00	.00	.00
32-490-61-10-2-110-76360 - Physical Education	.00	.00	146.51	.00	.00	.00
32-490-61-10-2-110-76365 - Reading	.00	.00	223.62	.00	.00	.00
32-490-61-10-2-110-76485 - Supplies - Kindergarten	.00	.00	87.29	.00	.00	.00
32-490-61-10-2-110-76490 - Supplies - First Grade	.00	.00	393.51	.00	.00	.00
32-490-61-10-2-110-76495 - Supplies - Second Grade	.00	.00	325.62	.00	.00	.00
32-490-61-10-2-110-76500 - Supplies - Third Grade	.00	.00	146.27	.00	.00	.00
32-490-61-10-2-110-76505 - Supplies - Fourth Grade	.00	.00	119.39	.00	.00	.00
32-490-61-10-2-110-76510 - Supplies - Fifth Grade	.00	.00	100.90	.00	.00	.00

Grant Fund Budget

Budget Year 2023

G/L Account - Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2023 City Council/Board Approval	Difference Vs2022 Adopted Budget
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						
Program 110 - Regular Instruction Totals	\$0.00	\$0.00	\$56,457.11	\$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
Program 115 - Testing Totals	\$0.00	\$0.00	\$47.40	\$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
32-490-61-10-2-120-72100 - FICA	.00	.00	220.33	.00	.00	.00
32-490-61-10-2-120-72600 - Unemployment Compensation	.00	.00	1,166.64	.00	.00	.00
32-490-61-10-2-120-76390 - Sp Ed LD	.00	.00	50.00	.00	.00	.00
32-490-61-10-2-120-76410 - Sp Ed ID	.00	.00	25.00	.00	.00	.00
Program 120 - Special Education Totals	\$0.00	\$0.00	\$4,341.97	\$0.00	\$0.00	\$0.00
Program 140 - Gifted						
32-490-61-10-2-140-76280 - Gifted	.00	.00	361.22	.00	.00	.00
Program 140 - Gifted Totals	\$0.00	\$0.00	\$361.22	\$0.00	\$0.00	\$0.00
Level 2 - Elementary Totals	\$0.00	\$0.00	\$61,207.70	\$0.00	\$0.00	\$0.00
Level 3 - Secondary						
Program 110 - Regular Instruction						
32-490-61-10-3-110-71520 - Compensation-Substitutes	.00	.00	13,396.56	.00	.00	.00
32-490-61-10-3-110-71522 - Compensation-REWIP Retirees	.00	.00	7,027.67	.00	.00	.00
32-490-61-10-3-110-72100 - FICA	.00	.00	1,562.44	.00	.00	.00
32-490-61-10-3-110-72600 - Unemployment Compensation	.00	.00	1,931.20	.00	.00	.00
32-490-61-10-3-110-76015 - Allotment	.00	.00	5,705.55	.00	.00	.00
Program 110 - Regular Instruction Totals	\$0.00	\$0.00	\$29,623.42	\$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
32-490-61-10-3-120-72100 - FICA	.00	.00	86.06	.00	.00	.00
32-490-61-10-3-120-76431 - Special Ed - General	.00	.00	399.95	.00	.00	.00
Program 120 - Special Education Totals	\$0.00	\$0.00	\$1,611.01	\$0.00	\$0.00	\$0.00

Grant Fund Budget

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G/L Account - Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2023 City Council/Board Approval	Difference Vs2022 Adopted Budget
Fund 32 - School Grants Fund						
EXPENSE						
Locations 490 - Coronavirus Relief (CRF) 21.019						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 3 - Secondary						
Program 150 - Other						
32-490-61-10-3-150-72600 - Unemployment Compensation	.00	.00	226.04	.00	.00	.00
Program 150 - Other Totals	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$226.04</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Level 3 - Secondary Totals	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$31,460.47</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Level 4 - Middle						
Program 110 - Regular Instruction						
32-490-61-10-4-110-71151 - Compensation-Instructional Asst	.00	.00	215.66	.00	.00	.00
32-490-61-10-4-110-71520 - Compensation-Substitutes	.00	.00	5,424.25	.00	.00	.00
32-490-61-10-4-110-71522 - Compensation-REWIP Retirees	.00	.00	813.84	.00	.00	.00
32-490-61-10-4-110-72100 - FICA	.00	.00	493.72	.00	.00	.00
32-490-61-10-4-110-72600 - Unemployment Compensation	.00	.00	12.08	.00	.00	.00
32-490-61-10-4-110-73150 - Repair/Maint - Math	.00	.00	1,039.97	.00	.00	.00
32-490-61-10-4-110-76015 - Allotment	.00	.00	3,181.17	.00	.00	.00
Program 110 - Regular Instruction Totals	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$11,180.69</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Program 120 - Special Education						
32-490-61-10-4-120-71146 - Compensation - ELL	.00	.00	776.25	.00	.00	.00
32-490-61-10-4-120-71151 - Compensation-Instructional Asst	.00	.00	15.94	.00	.00	.00
32-490-61-10-4-120-72100 - FICA	.00	.00	60.60	.00	.00	.00
32-490-61-10-4-120-72600 - Unemployment Compensation	.00	.00	455.90	.00	.00	.00
Program 120 - Special Education Totals	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$1,308.69</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Level 4 - Middle Totals	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$12,489.38</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Level 7 - Adult						
Program 170 - Adult						
32-490-61-10-7-170-72600 - Unemployment Compensation	.00	.00	682.30	.00	.00	.00
Program 170 - Adult Totals	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$682.30</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Level 7 - Adult Totals	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$682.30</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
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
Program 180 - Pre-K Non- Sp Ed Totals	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$82.95</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>

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G/L Account - Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2023 City Council/Board Approval	Difference Vs2022 Adopted Budget
Fund 32 - School Grants Fund						
EXPENSE						
Locations 490 - Coronavirus Relief (CRF) 21.019						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 8 - Pre-K Totals	\$0.00	\$0.00	\$82.95	\$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
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
Program 110 - Regular Instruction Totals	\$0.00	\$0.00	\$39.00	\$0.00	\$0.00	\$0.00
Level 2 - Elementary Totals	\$0.00	\$0.00	\$39.00	\$0.00	\$0.00	\$0.00
Sub-Function 21 - Student Guidance Totals	\$0.00	\$0.00	\$39.00	\$0.00	\$0.00	\$0.00
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
32-490-61-23-3-124-72100 - FICA	.00	.00	2.07	.00	.00	.00
Program 124 - Homebound Totals	\$0.00	\$0.00	\$29.07	\$0.00	\$0.00	\$0.00
Level 3 - Secondary Totals	\$0.00	\$0.00	\$29.07	\$0.00	\$0.00	\$0.00
Sub-Function 23 - Student- Homebound Totals	\$0.00	\$0.00	\$29.07	\$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
Program 110 - Regular Instruction Totals	\$0.00	\$0.00	\$80.88	\$0.00	\$0.00	\$0.00
Level 2 - Elementary Totals	\$0.00	\$0.00	\$80.88	\$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
32-490-61-31-7-170-72100 - FICA	.00	.00	4.81	.00	.00	.00
Program 170 - Adult Totals	\$0.00	\$0.00	\$67.63	\$0.00	\$0.00	\$0.00
Level 7 - Adult Totals	\$0.00	\$0.00	\$67.63	\$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

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G/L Account - Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2023 City Council/Board Approval	Difference Vs2022 Adopted Budget
Fund 32 - School Grants Fund						
EXPENSE						
Locations 490 - Coronavirus Relief (CRF) 21.019						
Function 61 - Instruction						
Sub-Function 32 - Instr. Sup. - Media Services						
Level 2 - Elementary						
Program 110 - Regular Instruction						
32-490-61-32-2-110-73130 - Repair/Maint - Audio/Visual	.00	.00	461.63	.00	.00	.00
32-490-61-32-2-110-76155 - Audio Visual Media	.00	.00	1,089.89	.00	.00	.00
32-490-61-32-2-110-76325 - Library Books and Supplies	.00	.00	1,423.58	.00	.00	.00
Program 110 - Regular Instruction Totals	\$0.00	\$0.00	\$2,975.10	\$0.00	\$0.00	\$0.00
Level 2 - Elementary Totals	\$0.00	\$0.00	\$2,975.10	\$0.00	\$0.00	\$0.00
Level 4 - Middle						
Program 110 - Regular Instruction						
32-490-61-32-4-110-71152 - Compensation - Media Clerk	.00	.00	446.46	.00	.00	.00
32-490-61-32-4-110-72100 - FICA	.00	.00	34.15	.00	.00	.00
Program 110 - Regular Instruction Totals	\$0.00	\$0.00	\$480.61	\$0.00	\$0.00	\$0.00
Level 4 - Middle Totals	\$0.00	\$0.00	\$480.61	\$0.00	\$0.00	\$0.00
Sub-Function 32 - Instr. Sup. - Media Services Totals	\$0.00	\$0.00	\$3,455.71	\$0.00	\$0.00	\$0.00
Sub-Function 41 - Admin. Principals Office						
Level 2 - Elementary						
Program 110 - Regular Instruction						
32-490-61-41-2-110-71520 - Compensation-Substitutes	.00	.00	19.19	.00	.00	.00
32-490-61-41-2-110-72100 - FICA	.00	.00	1.47	.00	.00	.00
Program 110 - Regular Instruction Totals	\$0.00	\$0.00	\$20.66	\$0.00	\$0.00	\$0.00
Level 2 - Elementary Totals	\$0.00	\$0.00	\$20.66	\$0.00	\$0.00	\$0.00
Level 3 - Secondary						
Program 110 - Regular Instruction						
32-490-61-41-3-110-71150 - Compensation-Clerical	.00	.00	1,405.02	.00	.00	.00
32-490-61-41-3-110-72100 - FICA	.00	.00	107.48	.00	.00	.00
32-490-61-41-3-110-75201 - Postage-Student Mailings	.00	.00	900.00	.00	.00	.00
Program 110 - Regular Instruction Totals	\$0.00	\$0.00	\$2,412.50	\$0.00	\$0.00	\$0.00
Level 3 - Secondary Totals	\$0.00	\$0.00	\$2,412.50	\$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

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G/L Account - Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2023 City Council/Board Approval	Difference Vs2022 Adopted Budget
Fund 32 - School Grants Fund						
EXPENSE						
Locations 490 - Coronavirus Relief (CRF) 21.019						
Function 61 - Instruction						
Sub-Function 41 - Admin. Principals Office						
Level 4 - Middle						
Program 110 - Regular Instruction						
Program 110 - Regular Instruction Totals	\$0.00	\$0.00	\$21.37	\$0.00	\$0.00	\$0.00
Level 4 - Middle Totals	\$0.00	\$0.00	\$21.37	\$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
Function 61 - Instruction Totals	\$0.00	\$0.00	\$112,049.62	\$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
32-490-62-62-9-212-76105 - Supplies - Office	.00	.00	155.50	.00	.00	.00
Program 212 - Exec Admin Services Totals	\$0.00	\$0.00	\$5,186.50	\$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
Program 216 - Fiscal Services Totals	\$0.00	\$0.00	\$19.99	\$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
32-490-62-62-9-222-71520 - Compensation-Substitutes	.00	.00	195.12	.00	.00	.00
32-490-62-62-9-222-71665 - Bonus Payments To Teachers	.00	.00	2,322.00	.00	.00	.00
32-490-62-62-9-222-72100 - FICA	.00	.00	2,056.20	.00	.00	.00
32-490-62-62-9-222-72210 - VRS Pension Contribution	.00	.00	2,997.88	.00	.00	.00
32-490-62-62-9-222-72300 - Group Health and Dental Insurance	.00	.00	139.76	.00	.00	.00
32-490-62-62-9-222-72400 - VRS Group Life Insurance	.00	.00	241.72	.00	.00	.00
32-490-62-62-9-222-72750 - VRS Retiree Health Care Credit	.00	.00	218.24	.00	.00	.00
32-490-62-62-9-222-73115 - Printing Services	.00	.00	295.00	.00	.00	.00
32-490-62-62-9-222-76045 - Furniture and Equip <\$5,000	.00	.00	439.98	.00	.00	.00
32-490-62-62-9-222-76100 - Supplies - Nursing	.00	.00	17,807.53	.00	.00	.00
32-490-62-62-9-222-76460 - Testing Materials-Attend and Health	.00	.00	14,450.00	.00	.00	.00
Program 222 - Health Services Totals	\$0.00	\$0.00	\$65,564.50	\$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 Adopted Budget	2023 City Council/Board Approval	Difference Vs2022 Adopted Budget
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 Totals	\$0.00	\$0.00	\$70,770.99	\$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
Function 62 - Administration, Attend. & Health Totals	\$0.00	\$0.00	\$70,770.99	\$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
Program 310 - Transportation Mgmt and Dir Totals	\$0.00	\$0.00	\$3,500.00	\$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
32-490-63-63-9-320-71174 - Compensation-Substitute Bus Drivers	.00	.00	929.91	.00	.00	.00
32-490-63-63-9-320-71665 - Bonus Payments To Teachers	.00	.00	1,548.00	.00	.00	.00
32-490-63-63-9-320-72100 - FICA	.00	.00	1,108.65	.00	.00	.00
32-490-63-63-9-320-72220 - VRS Hybrid Pension Contribution	.00	.00	69.14	.00	.00	.00
32-490-63-63-9-320-72300 - Group Health and Dental Insurance	.00	.00	139.76	.00	.00	.00
32-490-63-63-9-320-72400 - VRS Group Life Insurance	.00	.00	40.28	.00	.00	.00
32-490-63-63-9-320-72510 - Hybrid Disability Insurance	.00	.00	15.88	.00	.00	.00
32-490-63-63-9-320-72600 - Unemployment Compensation	.00	.00	1,918.50	.00	.00	.00
32-490-63-63-9-320-72750 - VRS Retiree Health Care Credit	.00	.00	20.44	.00	.00	.00
32-490-63-63-9-320-76110 - Supplies - Operational	.00	.00	4,809.88	.00	.00	.00
Program 320 - Vehicle Operation Services Totals	\$0.00	\$0.00	\$22,613.67	\$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
32-490-63-63-9-330-71520 - Compensation-Substitutes	.00	.00	498.03	.00	.00	.00
32-490-63-63-9-330-72100 - FICA	.00	.00	40.49	.00	.00	.00
32-490-63-63-9-330-72600 - Unemployment Compensation	.00	.00	37.50	.00	.00	.00
Program 330 - Transportation Monitoring Svcs Totals	\$0.00	\$0.00	\$607.31	\$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 Adopted Budget	2023 City Council/Board Approval	Difference Vs2022 Adopted Budget
Fund 32 - School Grants Fund						
EXPENSE						
Locations 490 - Coronavirus Relief (CRF) 21.019						
Function 63 - Pupil Transportation						
Sub-Function 63 - Pupil Transportation						
Level 9 - District Wide						
Program 350 - Bus Regular Purchases						
32-490-63-63-9-350-78030 - School Buses and Other Vehicles	.00	.00	189,393.00	.00	.00	.00
Program 350 - Bus Regular Purchases Totals	\$0.00	\$0.00	\$189,393.00	\$0.00	\$0.00	\$0.00
Level 9 - District Wide Totals	\$0.00	\$0.00	\$216,113.98	\$0.00	\$0.00	\$0.00
Sub-Function 63 - Pupil Transportation Totals	\$0.00	\$0.00	\$216,113.98	\$0.00	\$0.00	\$0.00
Function 63 - Pupil Transportation Totals	\$0.00	\$0.00	\$216,113.98	\$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
32-490-64-64-9-420-71200 - Compensation-OT	.00	.00	31.89	.00	.00	.00
32-490-64-64-9-420-71520 - Compensation-Substitutes	.00	.00	1,004.29	.00	.00	.00
32-490-64-64-9-420-71665 - Bonus Payments To Teachers	.00	.00	3,096.00	.00	.00	.00
32-490-64-64-9-420-72100 - FICA	.00	.00	1,202.41	.00	.00	.00
32-490-64-64-9-420-72220 - VRS Hybrid Pension Contribution	.00	.00	359.02	.00	.00	.00
32-490-64-64-9-420-72300 - Group Health and Dental Insurance	.00	.00	4,388.12	.00	.00	.00
32-490-64-64-9-420-72400 - VRS Group Life Insurance	.00	.00	170.55	.00	.00	.00
32-490-64-64-9-420-72510 - Hybrid Disability Insurance	.00	.00	67.21	.00	.00	.00
32-490-64-64-9-420-72750 - VRS Retiree Health Care Credit	.00	.00	86.54	.00	.00	.00
32-490-64-64-9-420-74900 - Building Maintenance -City	.00	.00	14,197.38	.00	.00	.00
32-490-64-64-9-420-76055 - Machines, Equipment and Tools < \$5,000	.00	.00	19,433.05	.00	.00	.00
32-490-64-64-9-420-76100 - Supplies - Nursing	.00	.00	386.40	.00	.00	.00
32-490-64-64-9-420-76110 - Supplies - Operational	.00	.00	164,299.20	.00	.00	.00
Program 420 - Building Services Totals	\$0.00	\$0.00	\$224,947.77	\$0.00	\$0.00	\$0.00
Level 9 - District Wide Totals	\$0.00	\$0.00	\$224,947.77	\$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
Function 64 - Operation & Maintenance Totals	\$0.00	\$0.00	\$224,947.77	\$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 Adopted Budget	2023 City Council/Board Approval	Difference Vs2022 Adopted Budget
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
32-490-68-10-9-800-76530 - Computer Supplies	.00	.00	1,999.64	.00	.00	.00
Program 800 - Technology Totals	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$2,299.64</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Level 9 - District Wide Totals	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$2,299.64</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Sub-Function 10 - Classroom Instruction Totals	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$2,299.64</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
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
Program 800 - Technology Totals	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$36,946.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Level 9 - District Wide Totals	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$36,946.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Sub-Function 21 - Student Guidance Totals	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$36,946.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Function 68 - Technology Totals	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$39,245.64</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Locations 490 - Coronavirus Relief (CRF) 21.019 Totals	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$663,128.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
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
Program 110 - Regular Instruction Totals	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$2,562.50</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Level 4 - Middle Totals	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$2,562.50</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Sub-Function 10 - Classroom Instruction Totals	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$2,562.50</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Function 61 - Instruction Totals	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$2,562.50</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
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	2,050.00	2,050.00
32-500-64-64-9-420-72100 - FICA	.00	.00	306.18	.00	157.00	157.00
32-500-64-64-9-420-75001 - Telecom/ Internet Services	.00	.00	778.00	30,000.00	500.00	(29,500.00)

Grant Fund Budget

Budget Year 2023

G/L Account - Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2023 City Council/Board Approval	Difference Vs2022 Adopted Budget
Fund 32 - School Grants Fund						
EXPENSE						
Locations 500 - CARES GEER 84.425C						
Function 64 - Operation & Maintenance						
Sub-Function 64 - Operation & Maintenance						
Level 9 - District Wide						
Program 420 - Building Services						
Program 420 - Building Services Totals	\$0.00	\$0.00	\$5,086.43	\$30,000.00	\$2,707.00	(\$27,293.00)
Level 9 - District Wide Totals	\$0.00	\$0.00	\$5,086.43	\$30,000.00	\$2,707.00	(\$27,293.00)
Sub-Function 64 - Operation & Maintenance Totals	\$0.00	\$0.00	\$5,086.43	\$30,000.00	\$2,707.00	(\$27,293.00)
Function 64 - Operation & Maintenance Totals	\$0.00	\$0.00	\$5,086.43	\$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	30,000.00	17,293.00	(12,707.00)
Program 800 - Technology Totals	\$0.00	\$0.00	\$0.00	\$30,000.00	\$17,293.00	(\$12,707.00)
Level 9 - District Wide Totals	\$0.00	\$0.00	\$0.00	\$30,000.00	\$17,293.00	(\$12,707.00)
Sub-Function 10 - Classroom Instruction Totals	\$0.00	\$0.00	\$0.00	\$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	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
Program 800 - Technology Totals	\$0.00	\$0.00	\$26,944.98	\$10,000.00	\$30,000.00	\$20,000.00
Level 9 - District Wide Totals	\$0.00	\$0.00	\$26,944.98	\$10,000.00	\$30,000.00	\$20,000.00
Sub-Function 21 - Student Guidance Totals	\$0.00	\$0.00	\$26,944.98	\$10,000.00	\$30,000.00	\$20,000.00
Function 68 - Technology Totals	\$0.00	\$0.00	\$26,944.98	\$40,000.00	\$47,293.00	\$7,293.00
Locations 500 - CARES GEER 84.425C Totals	\$0.00	\$0.00	\$34,593.91	\$70,000.00	\$50,000.00	(\$20,000.00)
Locations 510 - CARES ESSER 84.425D						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 2 - Elementary						
Program 110 - Regular Instruction						
32-510-61-10-2-110-76015 - Allotment	.00	.00	12.16	.00	.00	.00
Program 110 - Regular Instruction Totals	\$0.00	\$0.00	\$12.16	\$0.00	\$0.00	\$0.00

Grant Fund Budget

Budget Year 2023

G/L Account - Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2023 City Council/Board Approval	Difference Vs2022 Adopted Budget
Fund 32 - School Grants Fund						
EXPENSE						
Locations 510 - CARES ESSER 84.425D						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 2 - Elementary						
Program 120 - Special Education						
32-510-61-10-2-120-73275 - Therapeutic Services -Sp Ed	.00	.00	850.00	1,000.00	.00	(1,000.00)
32-510-61-10-2-120-76431 - Special Ed - General	.00	.00	4,009.76	1,500.00	.00	(1,500.00)
Program 120 - Special Education Totals	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$4,859.76</u>	<u>\$2,500.00</u>	<u>\$0.00</u>	<u>(\$2,500.00)</u>
Level 2 - Elementary Totals	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$4,871.92</u>	<u>\$2,500.00</u>	<u>\$0.00</u>	<u>(\$2,500.00)</u>
Level 3 - Secondary						
Program 120 - Special Education						
32-510-61-10-3-120-73275 - Therapeutic Services -Sp Ed	.00	.00	4,417.00	1,000.00	.00	(1,000.00)
32-510-61-10-3-120-76431 - Special Ed - General	.00	.00	2,725.45	1,500.00	.00	(1,500.00)
Program 120 - Special Education Totals	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$7,142.45</u>	<u>\$2,500.00</u>	<u>\$0.00</u>	<u>(\$2,500.00)</u>
Level 3 - Secondary Totals	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$7,142.45</u>	<u>\$2,500.00</u>	<u>\$0.00</u>	<u>(\$2,500.00)</u>
Level 4 - Middle						
Program 120 - Special Education						
32-510-61-10-4-120-73275 - Therapeutic Services -Sp Ed	.00	.00	400.00	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
Program 120 - Special Education Totals	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$3,084.40</u>	<u>\$1,000.00</u>	<u>\$0.00</u>	<u>(\$1,000.00)</u>
Level 4 - Middle Totals	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$3,084.40</u>	<u>\$1,000.00</u>	<u>\$0.00</u>	<u>(\$1,000.00)</u>
Sub-Function 10 - Classroom Instruction Totals	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$15,098.77</u>	<u>\$6,000.00</u>	<u>\$0.00</u>	<u>(\$6,000.00)</u>
Function 61 - Instruction Totals	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$15,098.77</u>	<u>\$6,000.00</u>	<u>\$0.00</u>	<u>(\$6,000.00)</u>
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
Program 222 - Health Services Totals	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$816.42</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Level 9 - District Wide Totals	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$816.42</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Sub-Function 62 - Admin, Attend. & Health Totals	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$816.42</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Function 62 - Administration, Attend. & Health Totals	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$816.42</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Totals						

Grant Fund Budget

Budget Year 2023

G/L Account - Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2023 City Council/Board Approval	Difference Vs2022 Adopted Budget
Fund 32 - School Grants Fund						
EXPENSE						
Locations 510 - CARES ESSER 84.425D						
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	20,000.00	10,000.00	(10,000.00)
Program 420 - Building Services Totals	\$0.00	\$0.00	\$14,126.78	\$20,000.00	\$10,000.00	(\$10,000.00)
Level 9 - District Wide Totals	\$0.00	\$0.00	\$14,126.78	\$20,000.00	\$10,000.00	(\$10,000.00)
Sub-Function 64 - Operation & Maintenance Totals	\$0.00	\$0.00	\$14,126.78	\$20,000.00	\$10,000.00	(\$10,000.00)
Function 64 - Operation & Maintenance Totals	\$0.00	\$0.00	\$14,126.78	\$20,000.00	\$10,000.00	(\$10,000.00)
Locations 510 - CARES ESSER 84.425D Totals	\$0.00	\$0.00	\$30,041.97	\$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	.00	.00	.00
32-520-61-10-3-110-72100 - FICA	.00	.00	1,704.00	.00	.00	.00
32-520-61-10-3-110-73037 - Contractual Services - Other	.00	.00	5,000.00	.00	.00	.00
32-520-61-10-3-110-76435 - Supplies - Instructional	.00	.00	1,016.00	.00	.00	.00
Program 110 - Regular Instruction Totals	\$0.00	\$0.00	\$30,000.00	\$0.00	\$0.00	\$0.00
Level 3 - Secondary Totals	\$0.00	\$0.00	\$30,000.00	\$0.00	\$0.00	\$0.00
Sub-Function 10 - Classroom Instruction Totals	\$0.00	\$0.00	\$30,000.00	\$0.00	\$0.00	\$0.00
Function 61 - Instruction Totals	\$0.00	\$0.00	\$30,000.00	\$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
Locations 530 - CRRSA ESSER II 84.425D						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 2 - Elementary						
Program 110 - Regular Instruction						
32-530-61-10-2-110-71120 - Compensation-Instructional Salaries	.00	.00	.00	.00	70,671.00	70,671.00
32-530-61-10-2-110-71151 - Compensation-Instructional Asst	.00	.00	.00	.00	18,500.00	18,500.00
32-530-61-10-2-110-72100 - FICA	.00	.00	.00	.00	7,408.00	7,408.00
32-530-61-10-2-110-72210 - VRS Pension Contribution	.00	.00	.00	.00	15,271.00	15,271.00

Grant Fund Budget

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G/L Account - Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2023 City Council/Board Approval	Difference Vs2022 Adopted Budget
Fund 32 - School Grants Fund						
EXPENSE						
Locations 530 - CRRSA ESSER II 84.425D						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 2 - Elementary						
Program 110 - Regular Instruction						
32-530-61-10-2-110-72300 - Group Health and Dental Insurance	.00	.00	.00	.00	5,000.00	5,000.00
32-530-61-10-2-110-72400 - VRS Group Life Insurance	.00	.00	.00	.00	1,415.00	1,415.00
32-530-61-10-2-110-72750 - VRS Retiree Health Care Credit	.00	.00	.00	.00	1,024.00	1,024.00
Program 110 - Regular Instruction Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$119,289.00	\$119,289.00
Program 120 - Special Education						
32-530-61-10-2-120-71120 - Compensation-Instructional Salaries	.00	.00	.00	.00	14,000.00	14,000.00
32-530-61-10-2-120-72100 - FICA	.00	.00	.00	.00	1,071.00	1,071.00
32-530-61-10-2-120-72210 - VRS Pension Contribution	.00	.00	.00	.00	2,327.00	2,327.00
32-530-61-10-2-120-72300 - Group Health and Dental Insurance	.00	.00	.00	.00	4,334.00	4,334.00
32-530-61-10-2-120-72400 - VRS Group Life Insurance	.00	.00	.00	.00	187.00	187.00
32-530-61-10-2-120-72750 - VRS Retiree Health Care Credit	.00	.00	.00	.00	170.00	170.00
Program 120 - Special Education Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$22,089.00	\$22,089.00
Level 2 - Elementary Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$141,378.00	\$141,378.00
Level 3 - Secondary						
Program 110 - Regular Instruction						
32-530-61-10-3-110-71120 - Compensation-Instructional Salaries	.00	.00	.00	.00	85,671.00	85,671.00
32-530-61-10-3-110-72100 - FICA	.00	.00	.00	.00	6,554.00	6,554.00
32-530-61-10-3-110-72210 - VRS Pension Contribution	.00	.00	.00	.00	14,067.00	14,067.00
32-530-61-10-3-110-72300 - Group Health and Dental Insurance	.00	.00	.00	.00	8,667.00	8,667.00
32-530-61-10-3-110-72400 - VRS Group Life Insurance	.00	.00	.00	.00	1,134.00	1,134.00
32-530-61-10-3-110-72750 - VRS Retiree Health Care Credit	.00	.00	.00	.00	1,024.00	1,024.00
Program 110 - Regular Instruction Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$117,117.00	\$117,117.00
Level 3 - Secondary Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$117,117.00	\$117,117.00
Level 4 - Middle						
Program 110 - Regular Instruction						
32-530-61-10-4-110-71120 - Compensation-Instructional Salaries	.00	.00	.00	.00	70,671.00	70,671.00
32-530-61-10-4-110-71151 - Compensation-Instructional Asst	.00	.00	.00	.00	18,500.00	18,500.00
32-530-61-10-4-110-72100 - FICA	.00	.00	.00	.00	6,821.00	6,821.00
32-530-61-10-4-110-72210 - VRS Pension Contribution	.00	.00	.00	.00	13,072.00	13,072.00

Grant Fund Budget

Budget Year 2023

G/L Account - Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2023 City Council/Board Approval	Difference Vs2022 Adopted Budget
Fund 32 - School Grants Fund						
EXPENSE						
Locations 530 - CRRSA ESSER II 84.425D						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 4 - Middle						
Program 110 - Regular Instruction						
32-530-61-10-4-110-72300 - Group Health and Dental Insurance	.00	.00	.00	.00	5,000.00	5,000.00
32-530-61-10-4-110-72400 - VRS Group Life Insurance	.00	.00	.00	.00	1,415.00	1,415.00
32-530-61-10-4-110-72750 - VRS Retiree Health Care Credit	.00	.00	.00	.00	1,024.00	1,024.00
Program 110 - Regular Instruction Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$116,503.00	\$116,503.00
Program 120 - Special Education						
32-530-61-10-4-120-71120 - Compensation-Instructional Salaries	.00	.00	.00	.00	33,500.00	33,500.00
32-530-61-10-4-120-72100 - FICA	.00	.00	.00	.00	2,563.00	2,563.00
32-530-61-10-4-120-72210 - VRS Pension Contribution	.00	.00	.00	.00	5,567.00	5,567.00
32-530-61-10-4-120-72300 - Group Health and Dental Insurance	.00	.00	.00	.00	4,333.00	4,333.00
32-530-61-10-4-120-72400 - VRS Group Life Insurance	.00	.00	.00	.00	449.00	449.00
32-530-61-10-4-120-72750 - VRS Retiree Health Care Credit	.00	.00	.00	.00	406.00	406.00
Program 120 - Special Education Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$46,818.00	\$46,818.00
Level 4 - Middle Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$163,321.00	\$163,321.00
Sub-Function 10 - Classroom Instruction Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$421,816.00	\$421,816.00
Function 61 - Instruction Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$421,816.00	\$421,816.00
Function 64 - Operation & Maintenance						
Sub-Function 64 - Operation & Maintenance						
Level 9 - District Wide						
Program 420 - Building Services						
32-530-64-64-9-420-73180 - Repair/Maint - Other Contracted	.00	.00	46,236.50	.00	248,000.00	248,000.00
32-530-64-64-9-420-78020 - Furniture & Equipment >\$5,000	.00	.00	.00	.00	104,000.00	104,000.00
Program 420 - Building Services Totals	\$0.00	\$0.00	\$46,236.50	\$0.00	\$352,000.00	\$352,000.00
Level 9 - District Wide Totals	\$0.00	\$0.00	\$46,236.50	\$0.00	\$352,000.00	\$352,000.00
Sub-Function 64 - Operation & Maintenance Totals	\$0.00	\$0.00	\$46,236.50	\$0.00	\$352,000.00	\$352,000.00
Function 64 - Operation & Maintenance Totals	\$0.00	\$0.00	\$46,236.50	\$0.00	\$352,000.00	\$352,000.00
Locations 530 - CRRSA ESSER II 84.425D Totals	\$0.00	\$0.00	\$46,236.50	\$0.00	\$773,816.00	\$773,816.00

Grant Fund Budget

Budget Year 2023

G/L Account - Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2023 City Council/Board Approval	Difference Vs2022 Adopted Budget
Fund 32 - School Grants Fund						
EXPENSE						
Locations 540 - CRRSA ESSER III 84.425U						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 2 - Elementary						
Program 110 - Regular Instruction						
32-540-61-10-2-110-71120 - Compensation-Instructional Salaries	.00	.00	.00	.00	349,846.00	349,846.00
32-540-61-10-2-110-71151 - Compensation-Instructional Asst	.00	.00	.00	.00	112,000.00	112,000.00
32-540-61-10-2-110-72100 - FICA	.00	.00	.00	.00	35,326.00	35,326.00
32-540-61-10-2-110-72210 - VRS Pension Contribution	.00	.00	.00	.00	71,799.00	71,799.00
32-540-61-10-2-110-72300 - Group Health and Dental Insurance	.00	.00	.00	.00	28,890.00	28,890.00
32-540-61-10-2-110-72400 - VRS Group Life Insurance	.00	.00	.00	.00	5,788.00	5,788.00
32-540-61-10-2-110-72750 - VRS Retiree Health Care Credit	.00	.00	.00	.00	5,227.00	5,227.00
32-540-61-10-2-110-73037 - Contractual Services - Other	.00	.00	.00	.00	18,000.00	18,000.00
Program 110 - Regular Instruction Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$626,876.00	\$626,876.00
Program 120 - Special Education						
32-540-61-10-2-120-71185 - Compensation- Speech and Vision Teachers	.00	.00	.00	.00	120,000.00	120,000.00
32-540-61-10-2-120-72100 - FICA	.00	.00	.00	.00	9,180.00	9,180.00
32-540-61-10-2-120-72210 - VRS Pension Contribution	.00	.00	.00	.00	19,944.00	19,944.00
32-540-61-10-2-120-72300 - Group Health and Dental Insurance	.00	.00	.00	.00	5,778.00	5,778.00
32-540-61-10-2-120-72400 - VRS Group Life Insurance	.00	.00	.00	.00	1,608.00	1,608.00
32-540-61-10-2-120-72750 - VRS Retiree Health Care Credit	.00	.00	.00	.00	1,452.00	1,452.00
32-540-61-10-2-120-73037 - Contractual Services - Other	.00	.00	.00	.00	16,667.00	16,667.00
32-540-61-10-2-120-76435 - Supplies - Instructional	.00	.00	.00	.00	27,025.00	27,025.00
Program 120 - Special Education Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$201,654.00	\$201,654.00
Level 2 - Elementary Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$828,530.00	\$828,530.00
Level 3 - Secondary						
Program 110 - Regular Instruction						
32-540-61-10-3-110-71120 - Compensation-Instructional Salaries	.00	.00	.00	.00	429,847.00	429,847.00
32-540-61-10-3-110-72100 - FICA	.00	.00	.00	.00	32,878.00	32,878.00
32-540-61-10-3-110-72210 - VRS Pension Contribution	.00	.00	.00	.00	66,480.00	66,480.00
32-540-61-10-3-110-72300 - Group Health and Dental Insurance	.00	.00	.00	.00	20,223.00	20,223.00
32-540-61-10-3-110-72400 - VRS Group Life Insurance	.00	.00	.00	.00	5,360.00	5,360.00
32-540-61-10-3-110-72750 - VRS Retiree Health Care Credit	.00	.00	.00	.00	4,840.00	4,840.00

Grant Fund Budget

Budget Year 2023

G/L Account - Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2023 City Council/Board Approval	Difference Vs2022 Adopted Budget
Fund 32 - School Grants Fund						
EXPENSE						
Locations 540 - CRRSA ESSER III 84.425U						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 3 - Secondary						
Program 110 - Regular Instruction						
32-540-61-10-3-110-73037 - Contractual Services - Other	.00	.00	.00	.00	3,333.00	3,333.00
Program 110 - Regular Instruction Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$562,961.00	\$562,961.00
Level 3 - Secondary Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$562,961.00	\$562,961.00
Level 4 - Middle						
Program 110 - Regular Instruction						
32-540-61-10-4-110-71120 - Compensation-Instructional Salaries	.00	.00	.00	.00	69,846.00	69,846.00
32-540-61-10-4-110-72100 - FICA	.00	.00	.00	.00	5,338.00	5,338.00
32-540-61-10-4-110-72210 - VRS Pension Contribution	.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	2,889.00	2,889.00
32-540-61-10-4-110-72400 - VRS Group Life Insurance	.00	.00	.00	.00	536.00	536.00
32-540-61-10-4-110-72750 - VRS Retiree Health Care Credit	.00	.00	.00	.00	484.00	484.00
32-540-61-10-4-110-73037 - Contractual Services - Other	.00	.00	.00	.00	2,000.00	2,000.00
Program 110 - Regular Instruction Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$87,741.00	\$87,741.00
Level 4 - Middle Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$87,741.00	\$87,741.00
Level 6 - Summer						
Program 160 - Summer						
32-540-61-10-6-160-71151 - Compensation-Instructional Asst	.00	.00	.00	.00	17,312.00	17,312.00
32-540-61-10-6-160-71195 - Compensation - Summer School Principal	.00	.00	.00	.00	28,407.00	28,407.00
32-540-61-10-6-160-71196 - Compensation - Summer School Teacher	.00	.00	.00	.00	166,667.00	166,667.00
32-540-61-10-6-160-72100 - FICA	.00	.00	.00	.00	16,248.00	16,248.00
32-540-61-10-6-160-72210 - VRS Pension Contribution	.00	.00	.00	.00	4,721.00	4,721.00
32-540-61-10-6-160-72300 - Group Health and Dental Insurance	.00	.00	.00	.00	963.00	963.00
32-540-61-10-6-160-72400 - VRS Group Life Insurance	.00	.00	.00	.00	380.00	380.00
32-540-61-10-6-160-72750 - VRS Retiree Health Care Credit	.00	.00	.00	.00	343.00	343.00
Program 160 - Summer Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$235,041.00	\$235,041.00
Level 6 - Summer Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$235,041.00	\$235,041.00
Sub-Function 10 - Classroom Instruction Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$1,714,273.00	\$1,714,273.00

Grant Fund Budget

Budget Year 2023

G/L Account - Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2023 City Council/Board Approval	Difference Vs2022 Adopted Budget
Fund 32 - School Grants Fund						
EXPENSE						
Locations 540 - CRRSA ESSER III 84.425U						
Function 61 - Instruction Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$1,714,273.00	\$1,714,273.00
Function 62 - Administration, Attend. & Health						
Sub-Function 62 - Admin, Attend. & Health						
Level 9 - District Wide						
Program 213 - Information Services						
32-540-62-62-9-213-73210 - Special Report Services-Supt	.00	.00	.00	.00	120,000.00	120,000.00
Program 213 - Information Services Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$120,000.00	\$120,000.00
Program 222 - Health Services						
32-540-62-62-9-222-71131 - Compensation-School Nurses	.00	.00	.00	.00	128,000.00	128,000.00
32-540-62-62-9-222-72100 - FICA	.00	.00	.00	.00	9,792.00	9,792.00
32-540-62-62-9-222-72210 - VRS Pension Contribution	.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	11,556.00	11,556.00
32-540-62-62-9-222-72400 - VRS Group Life Insurance	.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	1,549.00	1,549.00
Program 222 - Health Services Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$173,886.00	\$173,886.00
Level 9 - District Wide Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$293,886.00	\$293,886.00
Sub-Function 62 - Admin, Attend. & Health Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$293,886.00	\$293,886.00
Function 62 - Administration, Attend. & Health Totals	\$0.00	\$0.00	\$0.00	\$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	.00	20,139.00	20,139.00
32-540-63-63-9-320-72100 - FICA	.00	.00	.00	.00	1,540.00	1,540.00
Program 320 - Vehicle Operation Services Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$21,679.00	\$21,679.00
Level 9 - District Wide Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$21,679.00	\$21,679.00
Sub-Function 63 - Pupil Transportation Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$21,679.00	\$21,679.00
Function 63 - Pupil Transportation Totals	\$0.00	\$0.00	\$0.00	\$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						
32-540-64-64-9-420-73180 - Repair/Maint - Other Contracted	.00	.00	.00	.00	100,000.00	100,000.00

Grant Fund Budget

Budget Year 2023

G/L Account - Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2023 City Council/Board Approval	Difference Vs2022 Adopted Budget
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	.00	74,000.00	74,000.00
32-540-64-64-9-420-78020 - Furniture & Equipment >\$5,000	.00	.00	.00	.00	51,532.00	51,532.00
Program 420 - Building Services Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$225,532.00	\$225,532.00
Level 9 - District Wide Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$225,532.00	\$225,532.00
Sub-Function 64 - Operation & Maintenance Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$225,532.00	\$225,532.00
Function 64 - Operation & Maintenance Totals	\$0.00	\$0.00	\$0.00	\$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	.00	120,000.00	120,000.00
32-540-68-10-9-800-72100 - FICA	.00	.00	.00	.00	9,180.00	9,180.00
32-540-68-10-9-800-72210 - VRS Pension Contribution	.00	.00	.00	.00	19,944.00	19,944.00
32-540-68-10-9-800-72300 - Group Health and Dental Insurance	.00	.00	.00	.00	5,778.00	5,778.00
32-540-68-10-9-800-72400 - VRS Group Life Insurance	.00	.00	.00	.00	1,608.00	1,608.00
32-540-68-10-9-800-72750 - VRS Retiree Health Care Credit	.00	.00	.00	.00	1,452.00	1,452.00
Program 800 - Technology Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$157,962.00	\$157,962.00
Level 9 - District Wide Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$157,962.00	\$157,962.00
Sub-Function 10 - Classroom Instruction Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$157,962.00	\$157,962.00
Function 68 - Technology Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$157,962.00	\$157,962.00
Locations 540 - CRRSA ESSER III 84.425U Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$2,413,332.00	\$2,413,332.00
Locations 550 - Goodwill YouthBuild 17.274						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 7 - Adult						
Program 170 - Adult						
32-550-61-10-7-170-71120 - Compensation-Instructional Salaries	.00	.00	.00	.00	22,662.00	22,662.00
32-550-61-10-7-170-72100 - FICA	.00	.00	.00	.00	1,734.00	1,734.00
Program 170 - Adult Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$24,396.00	\$24,396.00

Grant Fund Budget

Budget Year 2023

G/L Account - Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2023 City Council/Board Approval	Difference Vs2022 Adopted Budget
Fund 32 - School Grants Fund						
EXPENSE						
Locations 550 - Goodwill YouthBuild 17.274						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 7 - Adult Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$24,396.00	\$24,396.00
Sub-Function 10 - Classroom Instruction Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$24,396.00	\$24,396.00
Function 61 - Instruction Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$24,396.00	\$24,396.00
Locations 550 - Goodwill YouthBuild 17.274 Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$24,396.00	\$24,396.00
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	14,638.00	14,638.00
Program 110 - Regular Instruction Totals	\$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	\$14,638.00	\$14,638.00
Sub-Function 10 - Classroom Instruction Totals	\$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	\$14,638.00	\$14,638.00
Locations 590 - ARP Homeless II C&Y 84.425W Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$14,638.00	\$14,638.00
EXPENSE TOTALS	\$2,126,599.82	\$2,118,568.21	\$3,589,500.60	\$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	\$2,775,671.00	\$5,650,323.00	\$2,874,652.00
EXPENSE TOTALS	\$2,126,599.82	\$2,118,568.21	\$3,589,500.60	\$2,775,671.00	\$5,650,323.00	\$2,874,652.00
Fund 32 - School Grants Fund Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Net Grand Totals						
REVENUE GRAND TOTALS	\$2,126,599.82	\$2,118,568.21	\$3,589,500.60	\$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	\$2,775,671.00	\$5,650,323.00	\$2,874,652.00
Net Grand Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00



Cafeteria Fund

Back of Tab

The **Cafeteria Fund** accounts for all of the cafeteria operations within the school division, including the preparation and serving of school breakfast and lunch. The Cafeteria budget was privatized (Aramark) in July 2014 and does not receive any contributions from the City of Salem. The majority of funding comes from the sales of breakfasts and lunches to students and staff, in addition to federal reimbursements for students qualifying for free and reduced lunches. The Cafeteria Fund revenue has an increase of \$187,334 due in part to an anticipated increase in participation, as well as, an increase in reimbursable meals. The Healthy Hunger Free Kids Act of 2010 requires that school lunch prices be evaluated annually until the price charged for a full pay student reaches the difference in what the federal lunch program reimburses for a free lunch and what they reimburse for a full pay lunch. The chart below shows meal prices over the last five years.

<u>Meal Prices:</u>	<u>FY18-19</u>	<u>FY19-20</u>	<u>FY20-21</u>	<u>FY21-22</u>	<u>FY22-23</u>
Elementary Breakfast	1.25	1.25	1.25	1.25	1.25
Elementary Lunch*	2.50	2.60	2.70	2.70	2.70
Middle/High Breakfast	1.25	1.25	1.25	1.25	1.25
Middle/High Lunch*	2.70	2.80	2.90	2.90	2.90
Reduced Breakfast (set by Fed. Gov't)	0.30	0.30	0.30	0.30	0.00
Reduced Lunch (set by Fed. Gov't)	0.40	0.40	0.40	0.40	0.00
Adult Breakfast	1.55	1.55	2.30	2.30	2.35
Adult Lunch	3.25	3.25	3.85	3.85	4.05
Milk	0.50	0.50	0.50	0.50	0.50

* Federally mandated rate increases.



Salem City Schools

Cafeteria Fund Summary by Revenue Source and Expenditures by Object

FY 2022-23

	FY19 Actuals	FY20 Actuals	FY21 Actuals	FY22 Budget	FY23 Budget	Increase (Decrease)	FY24 Forecast	FY25 Forecast	FY26 Forecast
Revenues:									
State	\$ 29,478	\$ 38,054	\$ 18,084	\$ 47,688	\$ 47,110	\$ (578)	\$ 47,110	\$ 47,110	\$ 47,110
Federal	1,094,177	1,361,400	1,559,401	922,587	1,131,902	209,315	1,143,221	1,154,653	1,166,200
Pupil, Adult & Other Sales	845,340	569,747	62,275	857,957	834,554	(23,403)	830,381	826,229	822,098
Other	8,018	12,858	10,628	9,887	11,887	2,000	11,887	11,887	11,887
Total revenues	1,977,013	1,982,059	1,650,388	1,838,119	2,025,453	187,334	2,032,599	2,039,880	2,047,295
Expenditures:									
Personnel	620,270	704,076	793,760	652,694	848,834	196,140	860,811	869,419	878,113
Benefits	192,335	147,849	224,048	249,011	303,337	54,326	308,404	311,488	314,603
Purchased Services	191,286	183,854	209,787	196,364	205,042	8,678	200,042	200,042	200,042
Internal Services	-	-	-	-	-	-	-	-	-
Other Charges	-	-	-	-	-	-	-	-	-
Food Products	727,030	744,011	499,396	657,534	599,963	(57,571)	594,963	589,963	584,963
Materials and Supplies	109,201	107,684	98,614	82,516	68,277	(14,239)	68,380	68,968	69,574
Joint Operations	-	-	-	-	-	-	-	-	-
Capital	1,898	8,345	26,647	-	-	-	-	-	-
Other Uses of Funds	-	-	-	-	-	-	-	-	-
Total expenditures	1,842,020	1,895,819	1,852,252	1,838,119	2,025,453	187,334	2,032,599	2,039,880	2,047,295
Revenues over expenditures	134,993	86,240	(201,864)	-	-	-	-	-	-
Fund balance at beginning of year	501,910	636,903	723,143	521,279	521,279	-	521,279	521,279	521,279
Fund balance at end of year	\$ 636,903	\$ 723,143	\$ 521,279	\$ 521,279	\$ 521,279	\$ -	\$ 521,279	\$ 521,279	\$ 521,279

Forecasted budgets are based on the following assumptions:

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

Cafeteria Fund Budget

Budget Year 2023

G/L Account - Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2023 City Council/Board Approval	Difference Vs2022 Adopted Budget
Fund 33 - School Cafeteria Fund						
REVENUE						
Locations 111 - Salem High School						
Function 65 - Food Services						
Sub-Function 65 - Food Services						
Level 9 - District Wide						
Program 510 - School Food Services						
33-111-65-65-9-510-61118 - State School Lunch Program	4,241.34	4,241.09	4,267.79	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	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	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
33-111-65-65-9-510-62390 - School Breakfast Program 10.553	45,334.57	30,721.45	.00	.00	.00	.00
33-111-65-65-9-510-62391 - School Breakfast Program 10.553 - CARES	.00	2,993.18	.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
33-111-65-65-9-510-62398 - Summer Food Service Program 10.559 - CARES	.00	.00	314,050.83	.00	.00	.00
33-111-65-65-9-510-63030 - Sale of Breakfasts	9,746.08	7,068.89	90.75	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	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	111,335.00	110,933.00	(402.00)
33-111-65-65-9-510-63037 - Sale - Adult	.00	3,696.86	6,550.88	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
33-111-65-65-9-510-63040 - Rebate Income	149.98	757.50	1,151.73	300.00	300.00	.00
33-111-65-65-9-510-63045 - Catering/Special Events	7,213.77	3,167.20	7,207.97	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
33-111-65-65-9-510-63801 - Interest Income	868.22	1,385.62	288.55	500.00	500.00	.00
Program 510 - School Food Services Totals	\$520,507.45	\$396,965.34	\$388,026.96	\$612,345.00	\$657,684.00	\$45,339.00
Level 9 - District Wide Totals	\$520,507.45	\$396,965.34	\$388,026.96	\$612,345.00	\$657,684.00	\$45,339.00
Sub-Function 65 - Food Services Totals	\$520,507.45	\$396,965.34	\$388,026.96	\$612,345.00	\$657,684.00	\$45,339.00
Function 65 - Food Services Totals	\$520,507.45	\$396,965.34	\$388,026.96	\$612,345.00	\$657,684.00	\$45,339.00
Locations 111 - Salem High School Totals	\$520,507.45	\$396,965.34	\$388,026.96	\$612,345.00	\$657,684.00	\$45,339.00

Cafeteria Fund Budget

Budget Year 2023

G/L Account - Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2023 City Council/Board Approval	Difference Vs2022 Adopted Budget
Fund 33 - School Cafeteria Fund						
REVENUE						
Locations 112 - Andrew Lewis Middle School						
Function 65 - Food Services						
Sub-Function 65 - Food Services						
Level 9 - District Wide						
Program 510 - School Food Services						
33-112-65-65-9-510-61118 - State School Lunch Program	4,313.44	4,770.51	4,703.06	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	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
33-112-65-65-9-510-62360 - Natl School Lunch Program 10.555	176,425.09	124,488.64	.00	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
33-112-65-65-9-510-62390 - School Breakfast Program 10.553	48,129.99	23,806.84	.00	.00	.00	.00
33-112-65-65-9-510-62391 - School Breakfast Program 10.553 - CARES	.00	2,264.73	.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
33-112-65-65-9-510-62397 - Summer Food Service Program 10.559	20,300.92	21,895.47	55,801.06	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	.00	.00	.00
33-112-65-65-9-510-63030 - Sale of Breakfasts	8,369.02	3,039.89	4.02	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	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	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	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
33-112-65-65-9-510-63040 - Rebate Income	149.98	757.48	1,151.73	300.00	300.00	.00
33-112-65-65-9-510-63801 - Interest Income	868.22	1,385.62	288.55	500.00	500.00	.00
Program 510 - School Food Services Totals	\$464,828.80	\$458,978.38	\$374,287.65	\$470,590.00	\$501,346.00	\$30,756.00
Level 9 - District Wide Totals	\$464,828.80	\$458,978.38	\$374,287.65	\$470,590.00	\$501,346.00	\$30,756.00
Sub-Function 65 - Food Services Totals	\$464,828.80	\$458,978.38	\$374,287.65	\$470,590.00	\$501,346.00	\$30,756.00
Function 65 - Food Services Totals	\$464,828.80	\$458,978.38	\$374,287.65	\$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	\$470,590.00	\$501,346.00	\$30,756.00

Cafeteria Fund Budget

Budget Year 2023

G/L Account - Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2023 City Council/Board Approval	Difference Vs2022 Adopted Budget
Fund 33 - School Cafeteria Fund						
REVENUE						
Locations 113 - Carver Elementary						
Function 65 - Food Services						
Sub-Function 65 - Food Services						
Level 9 - District Wide						
Program 510 - School Food Services						
33-113-65-65-9-510-61118 - State School Lunch Program	2,688.39	2,701.37	2,430.60	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	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
33-113-65-65-9-510-62360 - Natl School Lunch Program 10.555	122,521.02	72,226.90	.00	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
33-113-65-65-9-510-62390 - School Breakfast Program 10.553	50,992.30	29,772.27	.00	.00	.00	.00
33-113-65-65-9-510-62391 - School Breakfast Program 10.553 - CARES	.00	2,240.90	.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
33-113-65-65-9-510-62397 - Summer Food Service Program 10.559	.00	520.13	48,225.17	.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
33-113-65-65-9-510-63020 - Sale Of Property/Equipment	1,403.00	.00	.00	.00	.00	.00
33-113-65-65-9-510-63030 - Sale of Breakfasts	7,222.41	4,819.29	6.52	4,721.00	5,719.00	998.00
33-113-65-65-9-510-63035 - Sale of Lunches	42,750.89	29,508.82	29.14	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	37,668.00	37,864.00	196.00
33-113-65-65-9-510-63037 - Sale - Adult	.00	1,436.28	1,365.58	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
33-113-65-65-9-510-63040 - Rebate Income	149.98	757.48	1,151.71	300.00	300.00	.00
33-113-65-65-9-510-63045 - Catering/Special Events	15.29	216.49	.00	.00	.00	.00
33-113-65-65-9-510-63801 - Interest Income	868.22	1,385.62	288.55	500.00	500.00	.00
Program 510 - School Food Services Totals	\$267,685.32	\$302,122.38	\$273,782.88	\$206,616.00	\$223,192.00	\$16,576.00
Level 9 - District Wide Totals	\$267,685.32	\$302,122.38	\$273,782.88	\$206,616.00	\$223,192.00	\$16,576.00
Sub-Function 65 - Food Services Totals	\$267,685.32	\$302,122.38	\$273,782.88	\$206,616.00	\$223,192.00	\$16,576.00
Function 65 - Food Services Totals	\$267,685.32	\$302,122.38	\$273,782.88	\$206,616.00	\$223,192.00	\$16,576.00
Locations 113 - Carver Elementary Totals	\$267,685.32	\$302,122.38	\$273,782.88	\$206,616.00	\$223,192.00	\$16,576.00

Cafeteria Fund Budget

Budget Year 2023

G/L Account - Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2023 City Council/Board Approval	Difference Vs2022 Adopted Budget
Fund 33 - School Cafeteria Fund						
REVENUE						
Locations 114 - West Salem Elementary						
Function 65 - Food Services						
Sub-Function 65 - Food Services						
Level 9 - District Wide						
Program 510 - School Food Services						
33-114-65-65-9-510-61118 - State School Lunch Program	2,323.17	2,212.49	2,054.86	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	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	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
33-114-65-65-9-510-62390 - School Breakfast Program 10.553	19,866.07	13,728.27	.00	.00	.00	.00
33-114-65-65-9-510-62391 - School Breakfast Program 10.553 - CARES	.00	1,190.91	.00	.00	.00	.00
33-114-65-65-9-510-62395 - Federal Aid - Commodities	13,129.31	9,722.45	19,334.92	.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
33-114-65-65-9-510-63030 - Sale of Breakfasts	3,867.49	4,105.08	15.73	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	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	34,419.00	35,382.00	963.00
33-114-65-65-9-510-63037 - Sale - Adult	.00	19,041.25	2,837.36	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
33-114-65-65-9-510-63040 - Rebate Income	149.96	757.48	1,151.71	300.00	300.00	.00
33-114-65-65-9-510-63801 - Interest Income	868.21	1,385.61	288.55	500.00	500.00	.00
Program 510 - School Food Services Totals	\$202,767.54	\$269,055.58	\$176,404.38	\$189,033.00	\$208,735.00	\$19,702.00
Level 9 - District Wide Totals	\$202,767.54	\$269,055.58	\$176,404.38	\$189,033.00	\$208,735.00	\$19,702.00
Sub-Function 65 - Food Services Totals	\$202,767.54	\$269,055.58	\$176,404.38	\$189,033.00	\$208,735.00	\$19,702.00
Function 65 - Food Services Totals	\$202,767.54	\$269,055.58	\$176,404.38	\$189,033.00	\$208,735.00	\$19,702.00
Locations 114 - West Salem Elementary Totals	\$202,767.54	\$269,055.58	\$176,404.38	\$189,033.00	\$208,735.00	\$19,702.00

Cafeteria Fund Budget

Budget Year 2023

G/L Account - Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2023 City Council/Board Approval	Difference Vs2022 Adopted Budget
Fund 33 - School Cafeteria Fund						
REVENUE						
Locations 115 - South Salem Elementary						
Function 65 - Food Services						
Sub-Function 65 - Food Services						
Level 9 - District Wide						
Program 510 - School Food Services						
33-115-65-9-510-61118 - State School Lunch Program	2,209.91	2,231.46	1,938.39	4,059.00	4,059.00	.00
33-115-65-9-510-61351 - State School Breakfast Incentive Grant	802.01	1,414.60	.00	1,963.00	1,891.00	(72.00)
33-115-65-9-510-62360 - Natl School Lunch Program 10.555	73,946.34	44,157.42	.00	85,624.00	106,721.00	21,097.00
33-115-65-9-510-62361 - Natl School Lunch Program 10.555 - CARES	.00	3,431.07	.00	.00	.00	.00
33-115-65-9-510-62390 - School Breakfast Program 10.553	20,594.46	10,916.97	.00	.00	.00	.00
33-115-65-9-510-62391 - School Breakfast Program 10.553 - CARES	.00	999.05	.00	.00	.00	.00
33-115-65-9-510-62395 - Federal Aid - Commodities	13,660.11	15,287.63	19,436.30	.00	.00	.00
33-115-65-9-510-62397 - Summer Food Service Program 10.559	.00	520.13	42,106.37	.00	37,684.00	37,684.00
33-115-65-9-510-62398 - Summer Food Service Program 10.559 - CARES	.00	130,132.25	153,694.25	.00	.00	.00
33-115-65-9-510-63030 - Sale of Breakfasts	7,928.85	3,594.50	12.02	3,994.00	5,076.00	1,082.00
33-115-65-9-510-63035 - Sale of Lunches	75,813.80	39,452.72	53.27	43,469.00	43,433.00	(36.00)
33-115-65-9-510-63036 - Sale - A La Carte	.00	18,991.74	199.09	31,873.00	33,608.00	1,735.00
33-115-65-9-510-63037 - Sale - Adult	.00	1,657.73	2,687.70	3,472.00	2,818.00	(654.00)
33-115-65-9-510-63038 - Sale - A La Carte & Adult	53,529.15	.00	.00	.00	.00	.00
33-115-65-9-510-63040 - Rebate Income	149.98	757.48	1,138.61	300.00	300.00	.00
33-115-65-9-510-63801 - Interest Income	868.21	1,385.61	288.55	500.00	500.00	.00
Program 510 - School Food Services Totals	\$249,502.82	\$274,930.36	\$221,554.55	\$175,254.00	\$236,090.00	\$60,836.00
Level 9 - District Wide Totals	\$249,502.82	\$274,930.36	\$221,554.55	\$175,254.00	\$236,090.00	\$60,836.00
Sub-Function 65 - Food Services Totals	\$249,502.82	\$274,930.36	\$221,554.55	\$175,254.00	\$236,090.00	\$60,836.00
Function 65 - Food Services Totals	\$249,502.82	\$274,930.36	\$221,554.55	\$175,254.00	\$236,090.00	\$60,836.00
Locations 115 - South Salem Elementary Totals	\$249,502.82	\$274,930.36	\$221,554.55	\$175,254.00	\$236,090.00	\$60,836.00

Cafeteria Fund Budget

Budget Year 2023

G/L Account - Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2023 City Council/Board Approval	Difference Vs2022 Adopted Budget
Fund 33 - School Cafeteria Fund						
REVENUE						
Locations 116 - East Salem Elementary						
Function 65 - Food Services						
Sub-Function 65 - Food Services						
Level 9 - District Wide						
Program 510 - School Food Services						
33-116-65-65-9-510-61118 - State School Lunch Program	2,640.52	2,695.72	2,689.37	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	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
33-116-65-65-9-510-62360 - Natl School Lunch Program 10.555	122,661.49	85,104.87	.00	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
33-116-65-65-9-510-62390 - School Breakfast Program 10.553	54,355.97	36,768.77	.00	.00	.00	.00
33-116-65-65-9-510-62391 - School Breakfast Program 10.553 - CARES	.00	2,832.27	.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
33-116-65-65-9-510-62397 - Summer Food Service Program 10.559	.00	.00	917.84	.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
33-116-65-65-9-510-63020 - Sale Of Property/Equipment	505.89	.00	.00	.00	.00	.00
33-116-65-65-9-510-63030 - Sale of Breakfasts	8,581.63	7,500.28	68.34	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	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	33,541.00	33,608.00	67.00
33-116-65-65-9-510-63037 - Sale - Adult	.00	3,083.48	3,459.44	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
33-116-65-65-9-510-63040 - Rebate Income	149.98	757.48	1,151.73	300.00	300.00	.00
33-116-65-65-9-510-63801 - Interest Income	868.23	1,385.64	288.41	500.00	500.00	.00
Program 510 - School Food Services Totals	\$271,721.56	\$280,007.01	\$216,331.74	\$184,281.00	\$198,406.00	\$14,125.00
Level 9 - District Wide Totals	\$271,721.56	\$280,007.01	\$216,331.74	\$184,281.00	\$198,406.00	\$14,125.00
Sub-Function 65 - Food Services Totals	\$271,721.56	\$280,007.01	\$216,331.74	\$184,281.00	\$198,406.00	\$14,125.00
Function 65 - Food Services Totals	\$271,721.56	\$280,007.01	\$216,331.74	\$184,281.00	\$198,406.00	\$14,125.00
Locations 116 - East Salem Elementary Totals	\$271,721.56	\$280,007.01	\$216,331.74	\$184,281.00	\$198,406.00	\$14,125.00
REVENUE TOTALS	\$1,977,013.49	\$1,982,059.05	\$1,650,388.16	\$1,838,119.00	\$2,025,453.00	\$187,334.00

Cafeteria Fund Budget

Budget Year 2023

G/L Account - Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2023 City Council/Board Approval	Difference Vs2022 Adopted Budget
Fund 33 - School Cafeteria Fund						
EXPENSE						
Locations 111 - Salem High School						
Function 65 - Food Services						
Sub-Function 65 - Food Services						
Level 9 - District Wide						
Program 510 - School Food Services						
33-111-65-65-9-510-71192 - Compensation-Cafeteria	165,816.77	180,917.61	200,253.46	237,875.00	306,839.00	68,964.00
33-111-65-65-9-510-71200 - Compensation-OT	5,017.54	5,549.01	5,717.27	3,000.00	5,500.00	2,500.00
33-111-65-65-9-510-71520 - Compensation-Substitutes	2,660.67	1,485.68	.00	2,360.00	1,680.00	(680.00)
33-111-65-65-9-510-71665 - Bonus Payments To Teachers	.00	.00	4,644.00	.00	.00	.00
33-111-65-65-9-510-72100 - FICA	13,652.66	14,231.29	16,678.67	46,958.00	62,770.00	15,812.00
33-111-65-65-9-510-72210 - VRS Pension Contribution	8,286.62	7,815.58	7,853.87	7,377.00	8,408.00	1,031.00
33-111-65-65-9-510-72300 - Group Health and Dental Insurance	41,170.00	36,718.60	41,355.18	44,775.00	46,060.00	1,285.00
33-111-65-65-9-510-72400 - VRS Group Life Insurance	1,061.50	1,010.26	862.69	881.00	1,011.00	130.00
33-111-65-65-9-510-72750 - VRS Retiree Health Care Credit	658.06	645.80	599.70	610.00	872.00	262.00
33-111-65-65-9-510-72800 - Termination Pay for Vac/Sick Leave	.00	3,580.00	.00	.00	.00	.00
33-111-65-65-9-510-73020 - Commodity Storage Services	1,773.60	2,410.29	3,174.38	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	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	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	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
33-111-65-65-9-510-76088 - Special Events Costs	.00	.00	2,000.00	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	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	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	2,360.00	2,593.00	233.00
Program 510 - School Food Services Totals	\$505,517.45	\$537,484.24	\$440,991.73	\$660,983.00	\$728,109.00	\$67,126.00
Level 9 - District Wide Totals	\$505,517.45	\$537,484.24	\$440,991.73	\$660,983.00	\$728,109.00	\$67,126.00
Sub-Function 65 - Food Services Totals	\$505,517.45	\$537,484.24	\$440,991.73	\$660,983.00	\$728,109.00	\$67,126.00
Function 65 - Food Services Totals	\$505,517.45	\$537,484.24	\$440,991.73	\$660,983.00	\$728,109.00	\$67,126.00
Locations 111 - Salem High School Totals	\$505,517.45	\$537,484.24	\$440,991.73	\$660,983.00	\$728,109.00	\$67,126.00

Cafeteria Fund Budget

Budget Year 2023

G/L Account - Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2023 City Council/Board Approval	Difference Vs2022 Adopted Budget
Fund 33 - School Cafeteria Fund						
EXPENSE						
Locations 112 - Andrew Lewis Middle School						
Function 65 - Food Services						
Sub-Function 65 - Food Services						
Level 9 - District Wide						
Program 510 - School Food Services						
33-112-65-65-9-510-71192 - Compensation-Cafeteria	120,913.37	136,024.34	161,708.90	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	2,000.00	2,000.00	.00
33-112-65-65-9-510-71520 - Compensation-Substitutes	5,805.36	.00	.00	1,725.00	1,194.00	(531.00)
33-112-65-65-9-510-71665 - Bonus Payments To Teachers	.00	.00	1,548.00	.00	.00	.00
33-112-65-65-9-510-72100 - FICA	11,069.86	11,865.74	14,670.98	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	1,681.00	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	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	228.00	306.00	78.00
33-112-65-65-9-510-72600 - Unemployment Compensation	.00	133.45	2,217.40	.00	.00	.00
33-112-65-65-9-510-72750 - VRS Retiree Health Care Credit	177.83	95.40	115.49	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	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	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	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	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	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	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	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
Program 510 - School Food Services Totals	\$408,386.57	\$411,009.99	\$364,201.52	\$427,935.00	\$459,424.00	\$31,489.00
Level 9 - District Wide Totals	\$408,386.57	\$411,009.99	\$364,201.52	\$427,935.00	\$459,424.00	\$31,489.00
Sub-Function 65 - Food Services Totals	\$408,386.57	\$411,009.99	\$364,201.52	\$427,935.00	\$459,424.00	\$31,489.00
Function 65 - Food Services Totals	\$408,386.57	\$411,009.99	\$364,201.52	\$427,935.00	\$459,424.00	\$31,489.00
Locations 112 - Andrew Lewis Middle School Totals	\$408,386.57	\$411,009.99	\$364,201.52	\$427,935.00	\$459,424.00	\$31,489.00

Cafeteria Fund Budget

Budget Year 2023

G/L Account - Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2023 City Council/Board Approval	Difference Vs2022 Adopted Budget
Fund 33 - School Cafeteria Fund						
EXPENSE						
Locations 113 - Carver Elementary						
Function 65 - Food Services						
Sub-Function 65 - Food Services						
Level 9 - District Wide						
Program 510 - School Food Services						
33-113-65-65-9-510-71192 - Compensation-Cafeteria	67,330.77	93,959.60	108,406.11	63,995.00	84,270.00	20,275.00
33-113-65-65-9-510-71200 - Compensation-OT	627.62	771.39	908.18	1,500.00	1,500.00	.00
33-113-65-65-9-510-71520 - Compensation-Substitutes	3,511.32	.00	.00	798.00	573.00	(225.00)
33-113-65-65-9-510-72100 - FICA	7,006.82	7,507.89	10,598.42	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	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	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
33-113-65-65-9-510-73020 - Commodity Storage Services	1,500.53	2,072.31	1,663.73	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	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	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	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	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	75,002.00	67,773.00	(7,229.00)
33-113-65-65-9-510-76550 - Uniforms	667.12	1,264.87	667.69	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
Program 510 - School Food Services Totals	\$236,163.02	\$253,881.40	\$281,320.03	\$200,618.00	\$216,462.00	\$15,844.00
Level 9 - District Wide Totals	\$236,163.02	\$253,881.40	\$281,320.03	\$200,618.00	\$216,462.00	\$15,844.00
Sub-Function 65 - Food Services Totals	\$236,163.02	\$253,881.40	\$281,320.03	\$200,618.00	\$216,462.00	\$15,844.00
Function 65 - Food Services Totals	\$236,163.02	\$253,881.40	\$281,320.03	\$200,618.00	\$216,462.00	\$15,844.00
Locations 113 - Carver Elementary Totals	\$236,163.02	\$253,881.40	\$281,320.03	\$200,618.00	\$216,462.00	\$15,844.00

Cafeteria Fund Budget

Budget Year 2023

G/L Account - Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2023 City Council/Board Approval	Difference Vs2022 Adopted Budget
Fund 33 - School Cafeteria Fund						
EXPENSE						
Locations 114 - West Salem Elementary						
Function 65 - Food Services						
Sub-Function 65 - Food Services						
Level 9 - District Wide						
Program 510 - School Food Services						
33-114-65-65-9-510-71192 - Compensation-Cafeteria	82,994.84	88,963.43	98,427.49	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	1,500.00	1,500.00	.00
33-114-65-65-9-510-71520 - Compensation-Substitutes	3,884.32	.00	.00	730.00	536.00	(194.00)
33-114-65-65-9-510-72100 - FICA	7,656.31	6,922.52	9,674.33	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	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	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
33-114-65-65-9-510-72600 - Unemployment Compensation	.00	.00	2,627.63	.00	.00	.00
33-114-65-65-9-510-72750 - VRS Retiree Health Care Credit	291.30	.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
33-114-65-65-9-510-73020 - Commodity Storage Services	1,206.49	1,640.76	1,442.93	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	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	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	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
33-114-65-65-9-510-76110 - Supplies - Operational	8,891.54	10,277.64	15,735.26	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	68,533.00	63,173.00	(5,360.00)
33-114-65-65-9-510-76550 - Uniforms	680.32	1,272.54	596.31	730.00	827.00	97.00
33-114-65-65-9-510-78020 - Furniture & Equipment >\$5,000	.00	8,345.00	17,050.00	.00	.00	.00
Program 510 - School Food Services Totals	\$228,691.73	\$203,559.06	\$258,219.74	\$179,040.00	\$202,945.00	\$23,905.00
Level 9 - District Wide Totals	\$228,691.73	\$203,559.06	\$258,219.74	\$179,040.00	\$202,945.00	\$23,905.00
Sub-Function 65 - Food Services Totals	\$228,691.73	\$203,559.06	\$258,219.74	\$179,040.00	\$202,945.00	\$23,905.00
Function 65 - Food Services Totals	\$228,691.73	\$203,559.06	\$258,219.74	\$179,040.00	\$202,945.00	\$23,905.00
Locations 114 - West Salem Elementary Totals	\$228,691.73	\$203,559.06	\$258,219.74	\$179,040.00	\$202,945.00	\$23,905.00

Cafeteria Fund Budget

Budget Year 2023

G/L Account - Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2023 City Council/Board Approval	Difference Vs2022 Adopted Budget
Fund 33 - School Cafeteria Fund						
EXPENSE						
Locations 115 - South Salem Elementary						
Function 65 - Food Services						
Sub-Function 65 - Food Services						
Level 9 - District Wide						
Program 510 - School Food Services						
33-115-65-65-9-510-71192 - Compensation-Cafeteria	83,067.79	98,221.79	104,674.49	70,010.00	94,663.00	24,653.00
33-115-65-65-9-510-71200 - Compensation-OT	968.10	771.39	218.76	2,000.00	1,500.00	(500.00)
33-115-65-65-9-510-71520 - Compensation-Substitutes	2,891.66	36.06	79.89	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
33-115-65-65-9-510-72100 - FICA	8,151.76	5,955.75	9,964.84	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	1,624.00	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	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	195.00	254.00	59.00
33-115-65-65-9-510-72600 - Unemployment Compensation	1,429.00	171.72	.00	.00	.00	.00
33-115-65-65-9-510-72750 - VRS Retiree Health Care Credit	77.40	81.60	98.83	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	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	11,242.00	13,622.00	2,380.00
33-115-65-65-9-510-73178 - Repair/Maint - POS Terminals	2,026.55	3,440.55	6,197.20	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	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	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	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	676.00	785.00	109.00
Program 510 - School Food Services Totals	\$230,150.62	\$250,449.98	\$252,517.41	\$192,446.00	\$224,512.00	\$32,066.00
Level 9 - District Wide Totals	\$230,150.62	\$250,449.98	\$252,517.41	\$192,446.00	\$224,512.00	\$32,066.00
Sub-Function 65 - Food Services Totals	\$230,150.62	\$250,449.98	\$252,517.41	\$192,446.00	\$224,512.00	\$32,066.00
Function 65 - Food Services Totals	\$230,150.62	\$250,449.98	\$252,517.41	\$192,446.00	\$224,512.00	\$32,066.00
Locations 115 - South Salem Elementary Totals	\$230,150.62	\$250,449.98	\$252,517.41	\$192,446.00	\$224,512.00	\$32,066.00

Cafeteria Fund Budget

Budget Year 2023

G/L Account - Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2023 City Council/Board Approval	Difference Vs2022 Adopted Budget
Fund 33 - School Cafeteria Fund						
EXPENSE						
Locations 116 - East Salem Elementary						
Function 65 - Food Services						
Sub-Function 65 - Food Services						
Level 9 - District Wide						
Program 510 - School Food Services						
33-116-65-65-9-510-71192 - Compensation-Cafeteria	69,337.94	94,334.35	102,776.24	57,938.00	75,701.00	17,763.00
33-116-65-65-9-510-71200 - Compensation-OT	774.13	771.39	675.71	1,500.00	1,500.00	.00
33-116-65-65-9-510-71520 - Compensation-Substitutes	2,660.67	.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	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	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	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	500.00	2,000.00	1,500.00
33-116-65-65-9-510-73037 - Contractual Services - Other	20,537.44	19,316.78	21,327.27	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	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	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	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	66,785.00	59,886.00	(6,899.00)
33-116-65-65-9-510-76550 - Uniforms	782.60	1,269.28	667.69	711.00	785.00	74.00
Program 510 - School Food Services Totals	\$233,110.77	\$239,434.61	\$255,001.13	\$177,097.00	\$194,001.00	\$16,904.00
Level 9 - District Wide Totals	\$233,110.77	\$239,434.61	\$255,001.13	\$177,097.00	\$194,001.00	\$16,904.00
Sub-Function 65 - Food Services Totals	\$233,110.77	\$239,434.61	\$255,001.13	\$177,097.00	\$194,001.00	\$16,904.00
Function 65 - Food Services Totals	\$233,110.77	\$239,434.61	\$255,001.13	\$177,097.00	\$194,001.00	\$16,904.00
Locations 116 - East Salem Elementary Totals	\$233,110.77	\$239,434.61	\$255,001.13	\$177,097.00	\$194,001.00	\$16,904.00
EXPENSE TOTALS	\$1,842,020.16	\$1,895,819.28	\$1,852,251.56	\$1,838,119.00	\$2,025,453.00	\$187,334.00
Fund 33 - School Cafeteria Fund Totals						
REVENUE TOTALS	\$1,977,013.49	\$1,982,059.05	\$1,650,388.16	\$1,838,119.00	\$2,025,453.00	\$187,334.00
EXPENSE TOTALS	\$1,842,020.16	\$1,895,819.28	\$1,852,251.56	\$1,838,119.00	\$2,025,453.00	\$187,334.00
Fund 33 - School Cafeteria Fund Totals	\$134,993.33	\$86,239.77	(\$201,863.40)	\$0.00	\$0.00	\$0.00
Net Grand Totals						
REVENUE GRAND TOTALS	\$1,977,013.49	\$1,982,059.05	\$1,650,388.16	\$1,838,119.00	\$2,025,453.00	\$187,334.00
EXPENSE GRAND TOTALS	\$1,842,020.16	\$1,895,819.28	\$1,852,251.56	\$1,838,119.00	\$2,025,453.00	\$187,334.00
Net Grand Totals	\$134,993.33	\$86,239.77	(\$201,863.40)	\$0.00	\$0.00	\$0.00



Capital Improvement Plan

Back of Tab

The Capital Improvement Plan (CIP) adopted by the School Board on October 12, 2021 (most recent adoption) reflects total school capital projects of \$15.5 million. The next major capital projects have been identified and prioritized by the School Board. The CIP represents the priority projects for the next six years.

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

Salem High School Renovation

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

Cost Estimate: \$36,000,000

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



Salem High School, opened in 1977.

Salem City Schools
Six Year Capital Improvement Plan (CIP) for FY 2023-2028
October 2021 School Board Meeting

10/12/2021

Attachment B

Inflation factor

1.03

TBD=Date To Be Determined

	<u>YR 1</u> <u>FY 2023</u>	<u>YR 2</u> <u>FY 2024</u>	<u>YR 3</u> <u>FY 2025</u>	<u>YR 4</u> <u>FY 2026</u>	<u>YR 5</u> <u>FY 2027</u>	<u>YR 6</u> <u>FY 2028</u>	<u>TBD</u>	<u>Total</u> <u>FY 2023-2028</u>	<u>Comments</u>
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WHERE THE FUNDING WILL COME FROM:

Bond Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
City Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Schools Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
State Construction Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Capital Reserve Funds Available Now	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Future Capital Reserve Funds (below)	\$3,038,563	\$5,151,872	\$3,446,000	\$1,423,250	\$1,139,455	\$1,137,588		\$15,336,728	
Other Funding Already Appropriated	\$0	\$0	\$0	\$0	\$0	\$0		\$0	
Cafeteria Fund Balance	\$20,158	\$20,763	\$21,386	\$22,028	\$22,689	\$23,370		\$130,394	
	\$3,058,721	\$5,172,635	\$3,467,386	\$1,445,278	\$1,162,144	\$1,160,958		\$15,467,122	
								\$15,467,122	

WHERE THE FUNDING WILL BE SPENT:

	<u>YR 1</u> <u>FY 2023</u>	<u>YR 2</u> <u>FY 2024</u>	<u>YR 3</u> <u>FY 2025</u>	<u>YR 4</u> <u>FY 2026</u>	<u>YR 5</u> <u>FY 2027</u>	<u>YR 6</u> <u>FY 2028</u>	<u>TBD</u>	<u>Total</u> <u>FY 2023-2028</u>	
Category 1: Recurring Projects									
General System-Wide Roof Replacement on Regular Schedule	\$927,000 FCR	\$1,115,750 FCR	\$944,514 FCR	\$605,000 FCR	\$500,000 FCR	\$515,000 FCR		\$4,607,264	
Two School Buses Annually	\$250,000 FCR	\$257,500 FCR	\$265,225 FCR	\$273,182 FCR	\$281,377 FCR	\$289,818 FCR		\$1,617,102	
School Technology-Infrastructure				\$30,000 FCR				\$30,000	Blade Servers used to store School data
School Technology-Computer Replacement	\$287,050 FCR	\$295,662 FCR	\$304,532 FCR	\$313,668 FCR	\$323,078 FCR	\$332,770 FCR		\$1,856,760	On-going replacements
School Technology-General - Other Computer/Smart Board Replacement			\$100,000 FCR	\$100,000 FCR				\$200,000	
Cafeteria/Kitchen Equipment Replacement	\$20,158 FCR	\$20,763 FCR	\$21,386 FCR	\$22,028 FCR	\$22,689 FCR	\$23,370 FCR		\$130,394	On-going replacements
Division Vehicle Replacement					\$35,000 FCR			\$35,000	
Category 2: Future standalone projects									
Band Instrument Replacement **			\$60,000 FCR		266			\$60,000	

Salem City Schools
Six Year Capital Improvement Plan (CIP) for FY 2023-2028
October 2021 School Board Meeting

10/12/2021

Attachment B

Inflation factor

1.03

TBD=Date To Be Determined

	YR 1 FY 2023	YR 2 FY 2024	YR 3 FY 2025	YR 4 FY 2026	YR 5 FY 2027	YR 6 FY 2028	TBD	Total FY 2023-2028	Comments
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NEW: Clean Stage Curtains at Carver **	\$5,000	FCR						\$5,000	
NEW: Shading for Cafeteria Windows at Carver **	\$15,000	FCR						\$15,000	
NEW: Walking Path Repairs at West **				\$50,000	FCR			\$50,000	
NEW: Window Replacement in KG Hallway at East	\$30,000	FCR						\$30,000	
NEW: Replace lighting in Kitchen at East	\$4,800	FCR						\$4,800	
NEW: Distribution Layer Switches (IT)	\$35,632	FCR						\$35,632	
NEW: Edge Firewalls (IT)	\$36,315	FCR						\$36,315	
NEW: GW Carver Wiring Upgrade (IT)				\$288,000	FCR			\$288,000	
NEW: Field House Fitness Equipment Replacement			50000	FCR				\$50,000	
HVAC Control Updates - ALMS **			\$75,000	FCR				\$75,000	
Replacement of Fan Coil Units at West **	\$700,000	FCR						\$700,000	
East Salem Air Handler Replacement				\$54,000	FCR			\$54,000	
Replace Air Cooled Chillers (2) at Central	\$60,000	FCR		\$125,000	FCR			\$185,000	
Replace Gym A/C Unit at East				\$19,324	FCR			\$19,324	
Replace 2 Split System units @ West Salem Gym			\$125,000	FCR				\$125,000	
Replace Boilers at West Salem				\$150,000	FCR			\$150,000	
Replace Makeup Air for AHU #4 at ALMS	\$100,000	FCR						\$100,000	
Upsize AHU in Section D at ALMS	\$90,000	FCR						\$90,000	
Replace Cooling Tower at ALMS			\$75,000	FCR				\$75,000	
Replace Boilers at Carver	\$200,000	FCR						\$200,000	
Replace Makeup Air units (3) at ALMS				\$100,000	FCR			\$100,000	
Category 3: Future Projects which might become part of a school-wide renovation									
None								\$0	

Salem City Schools
Six Year Capital Improvement Plan (CIP) for FY 2023-2028
October 2021 School Board Meeting

10/12/2021

Attachment B

Inflation factor									
1.03									TBD=Date To Be Determined
	YR 1 FY 2023	YR 2 FY 2024	YR 3 FY 2025	YR 4 FY 2026	YR 5 FY 2027	YR 6 FY 2028	TBD	Total FY 2023-2028	Comments
Category 4: School-Wide Renovations									
TBD									
None								\$0	
Category 5: Partial School Renovations									
West Salem Elementary School Improvements				\$0 BD				\$0	(1)
East Salem Elementary School Improvements						\$0 BD		\$0	
G W Carver Elementary School Improvements							\$0 BD	\$0	
Salem High School Fieldhouse Renovation		\$3,000,000 FCR						\$3,000,000	
Totals	\$3,058,721	\$5,172,635	\$3,467,386	\$1,445,278	\$1,162,144	\$1,160,958	\$0	\$15,467,122	
							<i>Cross footing</i>	\$15,467,122	
<p>(1) Classroom improvements were completed in 2009 and 2010 and future improvements to other areas such as cafeteria, kitchen, libraries and offices will need to have revised cost estimates prepared at a future date</p>									
<p>Notes: All items in <i>BOLD ITALICS</i> have been inflation adjusted based on School Board guidance in prior years (by 3%) ** = Formal quotes needed; internal estimates used for illustration/planning purposes</p>									
<p>Legend: FCR=Future Capital Reserve BD = Bond Issues by City CR=Capital Reserve</p>									



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Informational

Back of Tab

Salem City Schools

Student Enrollment Projection Methodology

ADM (Average Daily Membership)

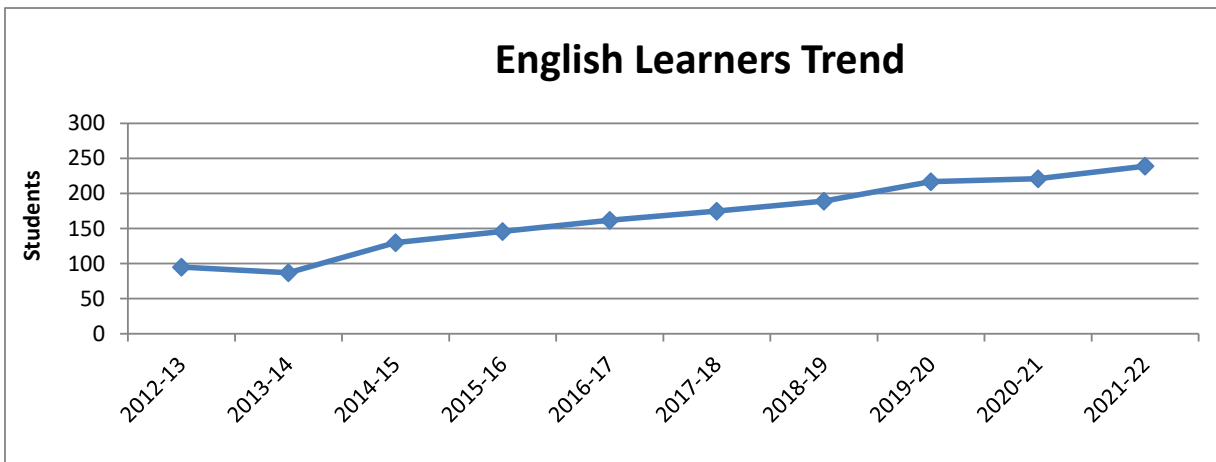
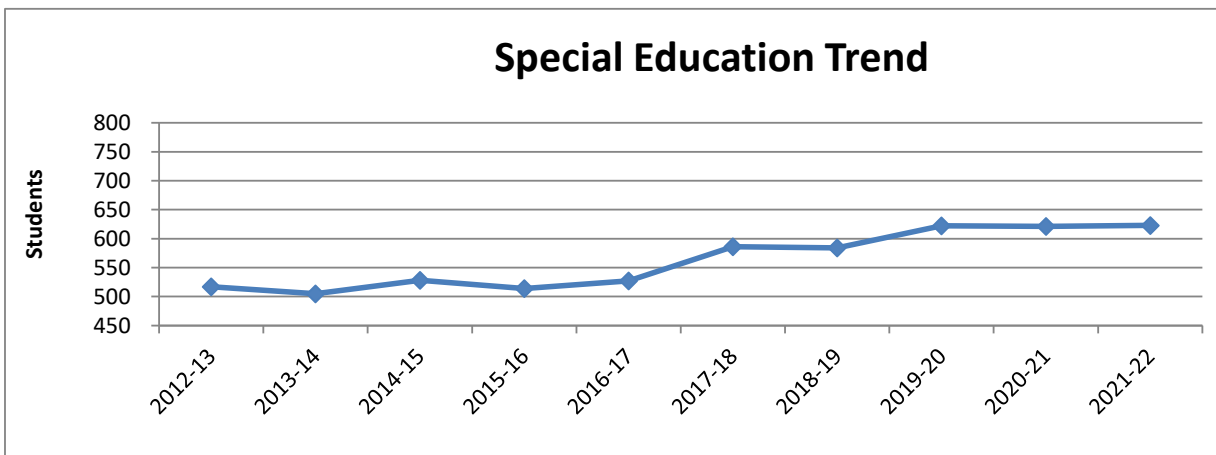
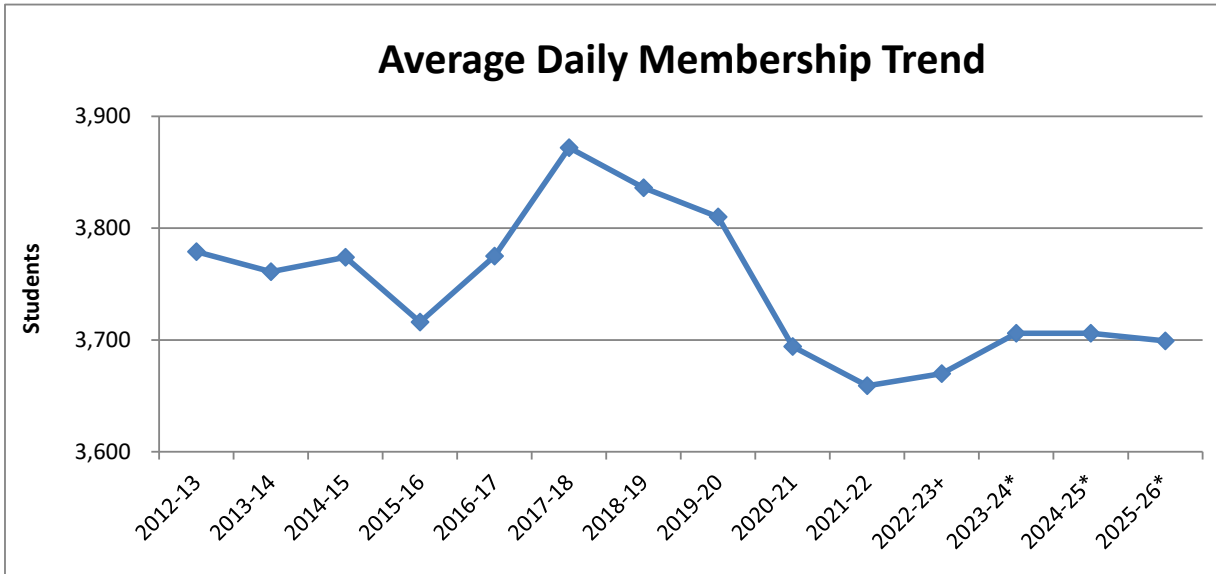
Average daily membership is determined by dividing the total aggregate daily membership by the number of days school was in session, from the first day of the school year through the last school day in March (ie., March 31st). In essence, ADM is more than just how many students are enrolled on March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

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

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

The school division obtained a third-party enrollment forecast which predicts a modest decrease in enrollment the next few years due to lower birth rates. The March 31, 2022 ADM was 3,659, which was 11 below what was budgeted. Using the cohort survival method, including the ongoing kindergarten enrollment for SY 2022-2023, this budget was prepared using an ADM of 3,670.

Salem City Schools
Student Enrollment Trends



+ Budget
* Forecast

Salem City Schools Student Enrollment

Fiscal Year	Method	September Enrollment	Average Daily Membership ¹	Annual Growth	Special Education Enrollment ²	EL Enrollment ³
2012-13	Actual	3,785	3,779	-1.6%	517	95
2013-14	Actual	3,766	3,761	-0.5%	505	87
2014-15	Actual	3,783	3,774	0.3%	528	130
2015-16	Actual	3,738	3,716	-1.5%	514	146
2016-17	Actual	3,780	3,775	1.6%	527	162
2017-18	Actual	3,864	3,872	2.6%	586	175
2018-19	Actual	3,844	3,836	-0.9%	584	189
2019-20	Actual	3,825	3,810	-0.7%	622	217
2020-21	Actual	3,761	3,694	-3.1%	621	221
2021-22	Actual	3,724	3,659	-1.0%	623	239
2022-23	Budgeted	-	3,670	-0.6%		
2023-24	Forecast	-	3,706	1.0%		
2024-25	Forecast	-	3,706	0.0%		
2025-26	Forecast	-	3,699	-0.2%		

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

² Source: December 1 Special Education Child Count

³ Source: Fall Verification Report

Salem City Schools
 Student Enrollment by School as of September

Schools	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Salem High	1,215	1,191	1,187	1,170	1,188	1,278	1,281	1,258	1,268	1,251
Andrew Lewis Middle	905	924	901	898	893	914	942	916	927	889
East Salem Elementary	403	414	416	419	413	387	397	406	382	379
G W Carver Elementary	427	423	444	461	462	431	422	431	429	427
South Salem Elementary	409	408	412	394	397	420	419	401	363	379
West Salem Elementary	426	406	423	396	427	439	426	460	392	399
Total Enrollment	3,785	3,766	3,783	3,738	3,780	3,869	3,887	3,872	3,761	3,724

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

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

Salem City Schools

Non-Resident Enrollment by School as of September 2021

Grade	Elementary				Middle	High	Totals
	East	GW Carver	South	West	Andrew Lewis	Salem	
K	4	5	8	7			24
1	3	2	3	6			14
2	6	4	5	5			20
3	6	12	7	2			27
4	4	7	9	12			32
5	4	4	5	6			19
6					23		23
7					30		30
8					29		29
9						40	40
10						35	35
11						39	39
12						46	46
Totals	27	34	37	38	82	160	378

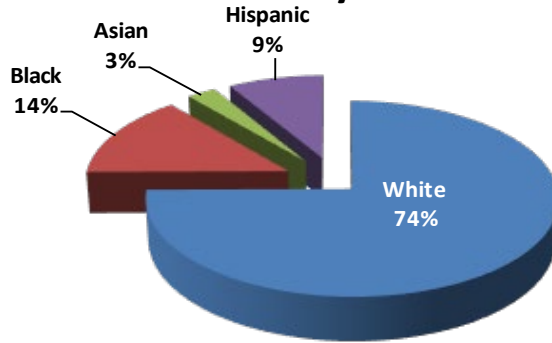
The number of non-resident students for 2020 is 346 compared to 399 in 2019. Non-resident students comprise 9.3% of the total funded membership and are generally evenly distributed by grade level.

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

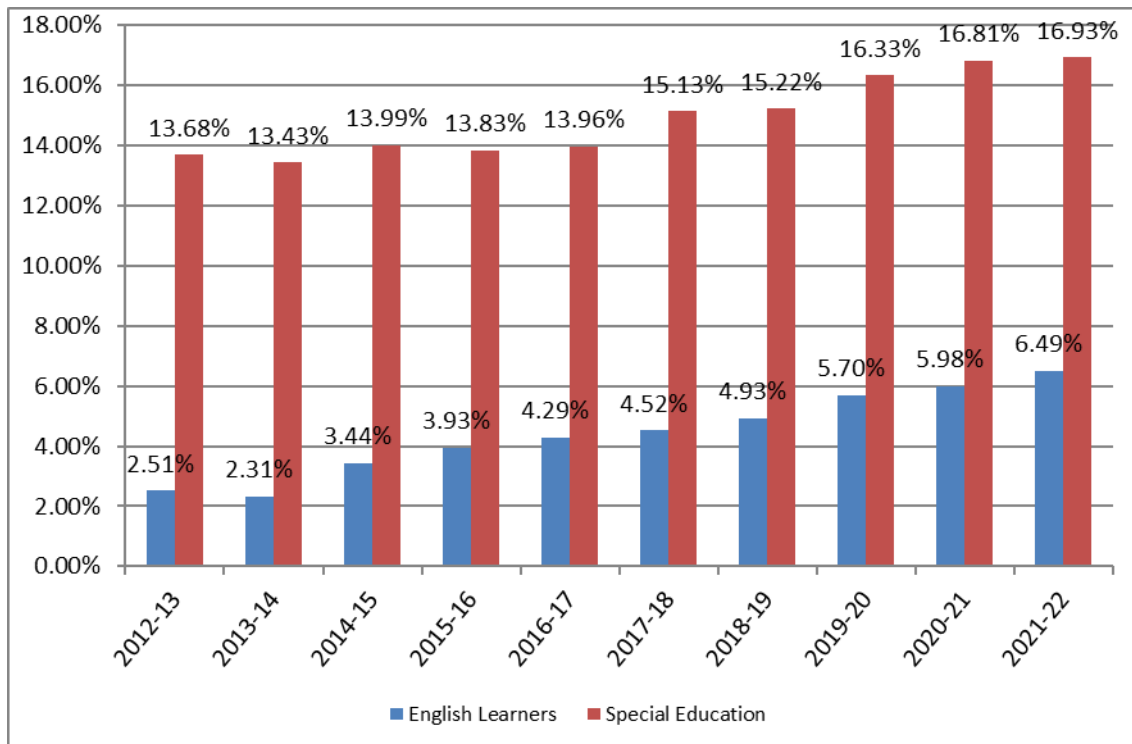
Salem City Schools Student Demographics

Salem City Schools is the 66th largest of 132 school divisions in Virginia. Student demographics are anticipated to remain fairly constant. Special education students have increased since FY13 and represents approximately 17% of the total student enrollment. The number of students who are supported by the English Learners (EL) has increased since FY13 and represents approximately 6.5% of the total student population. The number of students eligible for free and reduced breakfast and lunch is approximately 45% division wide. The ethnic composition of Salem City Schools' student enrollment as of September 30, 2021 is shown in the chart below.

Student Ethnicity Distribution



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



Salem City Schools
 Graduating Class of 2022

High School	Number of Graduates	Attending 2 Year College		Attending 4 Year College		Virginia On-Time Graduation Rate
		Students	Percents	Students	Percents	
Salem High School	286	94	33%	128	45%	96.3%

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

Salem City Schools
School Accreditation

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

Source: Assistant Superintendent of Instruction

Salem City Schools
Standards of Learning Test Scores Comparison

COURSE	2012		2013		2014		2015		2016		2017		2018		2019		2020		2021	
	DISTRICT	STATE	DISTRICT	STATE	DISTRICT	STATE	DISTRICT	STATE	DISTRICT	STATE	DISTRICT	STATE	DISTRICT	STATE	DISTRICT	STATE	DISTRICT	STATE	DISTRICT	STATE
Grade 3 English Reading	96	86	83	72	78	69	85	75	83	76	81	75	77	72	80	71	*	*	64	61
Grade 3 Mathematics	83	64	78	65	75	67	85	74	86	77	83	75	80	73	86	82	*	*	60	54
Grade 3 History	96	87	94	87	93	86	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	*	*	n/a	n/a
Grade 3 Science	96	90	92	84	88	83	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	*	*	n/a	n/a
Grade 4 English Reading	96	88	82	70	79	70	84	77	84	77	84	79	77	76	77	75	*	*	75	68
Grade 4 Mathematics	75	70	87	74	86	80	88	84	91	83	88	81	83	79	83	83	*	*	68	56
VA Studies	94	89	94	87	92	85	93	87	89	87	87	87	87	85	80	81	*	*	n/a	n/a
Grade 5 English Reading	91	89	84	73	82	73	83	79	88	81	83	81	83	80	77	78	*	*	70	66
Grade 5 English Writing	93	87	81	87	71	71	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	*	*	n/a	n/a
Grade 5 Mathematics	69	67	74	69	76	73	85	79	79	79	78	79	83	77	88	81	*	*	63	51
Grade 5 Science	94	88	75	75	81	73	86	79	83	81	79	79	85	79	79	79	*	*	57	50
Grade 6 English Reading	90	89	80	73	80	73	84	76	85	77	82	78	79	80	83	77	*	*	71	69
Grade 6 Mathematics	66	74	76	77	73	76	80	83	88	82	77	82	71	79	71	78	*	*	57	45
Grade 6 US History I	85	81	91	83	83	81	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	*	*	n/a	n/a
Grade 7 English Reading	94	88	83	74	82	76	91	81	87	82	88	82	80	81	80	79	*	*	68	71
Grade 7 Mathematics	67	58	68	61	74	65	85	72	84	72	74	71	65	69	70	78	*	*	42	45
Grade 7 US History II	85	84	77	82	84	81	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	*	*	n/a	n/a
Grade 8 English Reading	95	89	77	71	72	70	81	75	82	75	81	76	79	77	77	76	*	*	77	69
Grade 8 English Writing	95	88	80	71	72	70	76	72	78	71	77	73	77	73	78	70	*	*	n/a	n/a
Grade 8 Mathematics	67	60	72	61	77	67	86	74	69	73	72	74	63	71	75	77	*	*	25	43
Grade 8 Civics	92	84	83	85	83	83	92	86	87	87	87	87	85	86	79	82	*	*	n/a	n/a
Grade 8 Science	95	92	82	76	85	74	87	78	87	79	88	79	87	78	84	78	*	*	n/a	n/a

Source: Virginia Department of Education - School Report Card

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

Salem City Schools
Standards of Learning Test Scores Comparison

COURSE	2012		2013		2014		2015		2016		2017		2018		2019		2020		2021	
	DISTRICT	STATE	DISTRICT	STATE	DISTRICT	STATE	DISTRICT	STATE	DISTRICT	STATE	DISTRICT	STATE	DISTRICT	STATE	DISTRICT	STATE	DISTRICT	STATE	DISTRICT	STATE
End of Course English Reading	95	94	92	89	93	90	91	89	91	89	91	87	91	87	91	86	*	*	91	81
End of Course English Writing	95	93	89	70	90	84	88	83	88	83	87	84	82	84	<	81	*	*	n/a	n/a
Algebra I	81	75	81	76	81	79	90	82	83	83	89	82	82	81	83	86	*	*	61	63
Algebra II	84	69	81	76	81	82	98	87	99	89	98	90	93	89	98	91	*	*	95	78
Geometry	84	74	73	76	86	77	90	80	86	80	91	78	80	77	83	83	*	*	82	14
Earth Science	97	90	87	83	91	83	93	83	97	84	93	82	84	81	91	81	*	*	72	67
Biology	97	92	91	83	89	83	92	84	89	84	90	82	89	82	86	83	*	*	73	66
Chemistry	99	93	97	86	95	87	100	88	98	88	96	89	93	89	91	88	*	*	90	52
World History I	97	84	91	84	93	85	98	85	95	84	93	85	92	82	82	80	*	*	n/a	n/a
World History II	92	85	91	85	96	86	94	87	95	86	95	87	89	84	57	81	*	*	n/a	n/a
World Geography	89	n/a	90	n/a	88	86	88	86	88	86	86	83	85	82	83	80	*	*	n/a	n/a
VA/US History	96	85	95	86	96	87	90	87	91	86	92	86	89	84	72	68	*	*	n/a	n/a

Source: Virginia Department of Education - School Report Card

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

< - Group below state definition for personally identifiable results

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

Salem City Schools

Standards of Learning (SOL) Comparison by School Division Elementary Schools – Spring 2021 Testing

Division	3 rd Reading	3 rd Math	4 th Reading	4 th Math	5 th Reading	5 th Math	5 th Science	# higher than Salem	FY20-21 Per Pupil Cost
Salem	64	60	75	68	70	63	57	N/A	12,390
Bedford County	68	60	78	65	76	60	59	4	11,972
Botetourt County	77	69	80	77	80	74	69	7	13,194
Craig County	46	35	63	53	58	44	41	0	13,496
Floyd County	59	64	68	48	65	51	51	1	12,677
Franklin County	68	69	76	72	65	69	56	5	13,254
Montgomery County	64	61	68	60	70	60	57	1	13,347
Roanoke City	47	37	56	46	53	40	36	0	14,210
Roanoke County	72	69	79	68	75	65	56	5	12,475
Commonwealth of Virginia	61	54	68	56	66	51	50	0	14,206

Salem City Schools comparison with Roanoke metropolitan area school divisions.

Division	3 rd Reading	3 rd Math	4 th Reading	4 th Math	5 th Reading	5 th Math	5 th Science	# higher than Salem	FY20-21 Per Pupil Cost
Salem	64	60	75	68	70	63	57	N/A	12,390
Charlottesville	55	49	63	50	58	33	33	0	19,682
Fredericksburg	46	28	58	28	59	44	38	0	14,828
Hopewell	35	15	42	20	43	14	22	0	12,799
Winchester	54	48	62	53	50	39	30	0	15,229

Salem City Schools comparison to similar sized city school divisions.

Salem City Schools
Standards of Learning (SOL) Comparison by School Division
Middle Schools – Spring 2021 Testing

Division	6 th Reading	6 th Math	7 th Reading	7 th Math	8 th Reading	8 th Math	8 th Science	# higher than Salem	FY20-21 Per Pupil Cost
Salem	71	57	68	42	77	25	62	N/A	12,390
Bedford County	71	53	69	21	70	35	48	2	11,972
Botetourt County	76	68	85	75	84	64	72	7	13,194
Craig County	71	51	79	36	57	54	45	2	13,496
Floyd County	72	48	76	63	67	39	49	4	12,677
Franklin County	69	62	72	63	74	56	65	5	13,254
Montgomery County	65	28	67	36	72	39	45	1	13,347
Roanoke City	57	27	59	19	60	19	36	0	14,210
Roanoke County	75	57	78	69	76	60	72	5	12,475
Commonwealth of Virginia	69	43	71	45	69	43	58	3	14,206

Salem City Schools comparison with Roanoke metropolitan area school divisions.

Division	6 th Reading	6 th Math	7 th Reading	7 th Math	8 th Reading	8 th Math	8 th Science	# higher than Salem	FY20-21 Per Pupil Cost
Salem	71	57	68	42	77	25	62	N/A	12,390
Charlottesville	44	27	60	16	58	12	58	0	19,682
Fredericksburg	47	6	43	13	51	15	35	0	14,828
Hopewell	48	19	50	15	53	17	32	0	12,799
Winchester	58	46	70	58	63	55	53	3	15,229

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

< = A group below state definition for personally identifiable results

Salem City Schools
Standards of Learning (SOL) Comparison by School Division
High Schools – Spring 2021 Testing

Division	Reading (EOC)	Algebra I	Geometry	Algebra II	Earth Science	Biology	Chemistry	# higher than Salem	FY20-21 Per Pupil Cost
Salem	91	61	82	95	72	73	90	N/A	12,390
Bedford County	80	62	69	86	57	63	<	1	11,972
Botetourt County	90	86	95	92	71	79	<	3	13,194
Craig County	73	<	46	<	<	55	<	0	13,496
Floyd County	80	63	79	<	<	61	<	1	12,677
Franklin County	82	82	79	88	55	68	71	1	13,254
Montgomery County	83	77	87	90	69	70	20	2	13,347
Roanoke City	73	61	59	79	66	53	<	0	14,210
Roanoke County	89	84	91	94	75	76	80	4	12,475
Commonwealth of Virginia	81	63	73	78	67	66	52	1	14,206

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

Division	Reading (EOC)	Algebra I	Geometry	Algebra II	Earth Science	Biology	Chemistry	# higher than Salem	FY20-21 Per Pupil Cost
Salem	91	61	82	95	72	73	90	N/A	12,390
Charlottesville	82	47	62	78	<	64	<	0	19,682
Fredericksburg	70	22	55	63	<	48	<	0	14,828
Hopewell	71	39	48	52	83	44	<	1	12,799
Winchester	74	55	66	89	77	54	36	0	15,229

Salem City Schools comparison to similar sized city school divisions.

< = A group below state definition for personally identifiable results

Salem City Schools
 Student Sub-Group Comparison of School Divisions
 Spring 2021 Testing

Division	Disadv %	All English-Reading	All Math	English-Reading SWD	English-Reading EL	English-Reading Disadv	English-Reading Black	English-Reading Hisp.	Math SWD	Math EL	Math Disadv	Math Black	Math Hisp.	# categories higher than Salem	FY20-21 Per Pupil Cost
Salem	38.1	74	60	40	35	60	60	64	31	32	43	38	51	N/A	12,390
Bedford	40.2	73	55	39	47	62	58	71	28	50	40	31	47	4	11,972
Botetourt	27.4	82	76	46	26	66	65	68	40	38	58	60	65	11	13,194
Craig	54.5	64	45	37	<	57	<	<	23	<	38	<	<	0	13,496
Floyd	47.2	70	56	39	18	59	<	53	30	21	43	<	44	0	12,677
Franklin	56.3	72	68	42	55	64	56	65	39	60	58	49	62	10	13,254
Montgomery	36.8	70	57	27	32	52	56	59	25	40	37	40	49	1	13,347
Roanoke City	96.4	58	40	35	22	51	47	50	26	24	33	29	35	0	14,210
Roanoke County	29.9	78	71	45	40	65	62	67	40	58	58	50	61	12	12,475
Virginia	45.0	69	54	40	24	54	54	54	40	21	37	34	38	1	14,206

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

Division	Disadv %	All English-Reading	All Math	English SWD	English-Reading EL	English-Reading Disadv	English-Reading Black	English-Reading Hisp.	Math SWD	Math EL	Math Disadv	Math Black	Math Hisp.	# categories higher than Salem	FY20-21 Per Pupil Cost
Salem	38.1	74	60	40	35	60	60	64	31	32	43	38	51	N/A	12,390
Charlottesville	54.7	60	42	34	15	40	33	48	19	15	21	16	27	0	19,682
Fredericksburg	68.1	55	27	25	23	41	45	47	16	10	14	16	17	0	14,828
Hopewell	98.7	48	22	29	30	49	43	51	19	15	22	18	22	0	12,799
Winchester	67.6	62	52	30	25	52	49	52	27	28	43	35	47	0	15,299

Salem City Schools comparison to similar sized city school divisions.

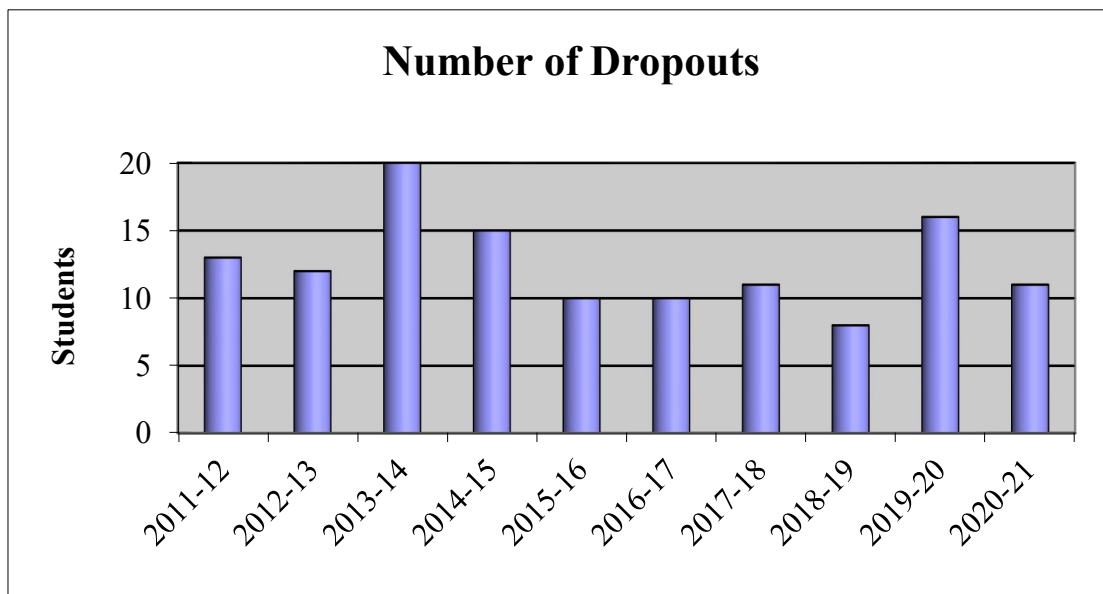
< Group below state definition for personally identifiable results.

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

Salem City Schools Dropout Statistics

	End of Year Membership Grades 7-12	Number of Dropouts	Percent of Dropouts
2011-12	1,833	13	0.71%
2012-13	1,816	12	0.66%
2013-14	1,823	20	1.10%
2014-15	1,819	15	0.82%
2015-16	1,795	10	0.56%
2016-17	1,819	10	0.55%
2017-18	1,911	11	0.58%
2018-19	1,897	8	0.42%
2019-20	1,880	16	0.85%
2020-21	1,859	11	0.59%

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



Source: Technology Department

Salem City Schools

Parent/Student Surveys

Annual Performance Report for Special Education

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

Climate Survey

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

Domain: Engagement

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

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

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

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

Domain: Relationships

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

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

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

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

Domain: Expectations

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

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

Domain: Safety

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

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

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

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

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

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

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

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

Salem City Schools
 Number of Students Receiving Free or Reduced Lunch

	School Year: 2018-2019					School Year: 2019-2020				
	Free	Reduced	Total	Enrollment	Percent	Free	Reduced	Total	Enrollment	Percent
East Salem Elementary	210	30	240	397	60%	203	26	229	406	56%
G W Carver Elementary	207	32	239	426	56%	200	15	215	431	50%
South Salem Elementary	115	18	133	420	32%	99	12	111	401	28%
West Salem Elementary	115	20	135	426	32%	97	15	112	460	24%
Total	647	100	747	1,669	45%	599	68	667	1,698	39%
Andrew Lewis Middle	300	56	356	942	38%	289	36	325	916	35%
Total	300	56	356	942	38%	289	36	325	916	35%
Salem High	346	82	428	1,281	33%	289	42	331	1,258	26%
Total	346	82	428	1,281	33%	289	42	331	1,258	26%
Division Total	1,293	238	1,531	3,892	39%	1,177	146	1,323	3,872	34%

	School Year: 2020-2021					School Year: 2021-2022				
	Free	Reduced	Total	Enrollment	Percent	Free	Reduced	Total	Enrollment	Percent
East Salem Elementary	194	9	203	384	53%	211	15	226	379	60%
G W Carver Elementary	*	*	423	423	100%	*	*	427	427	100%
South Salem Elementary	113	10	123	363	34%	138	9	147	379	39%
West Salem Elementary	125	10	135	399	34%	118	5	123	399	31%
Total	432	29	884	1,569	56%	467	29	923	1,584	58%
Andrew Lewis Middle	336	19	355	929	38%	340	21	361	889	41%
Total	336	19	355	929	38%	340	21	361	889	41%
Salem High	345	21	366	1,273	29%	382	25	407	1,251	33%
Total	345	21	366	1,273	29%	382	25	407	1,251	33%
Division Total	1,113	69	1,605	3,771	43%	1,189	75	1,691	3,724	45%

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

* GW Carver Elementary is 100% Community Eligible Provision

Source: Eligibility Count and Principal's Monthly Report

Salem City Schools
Teacher Base Salaries

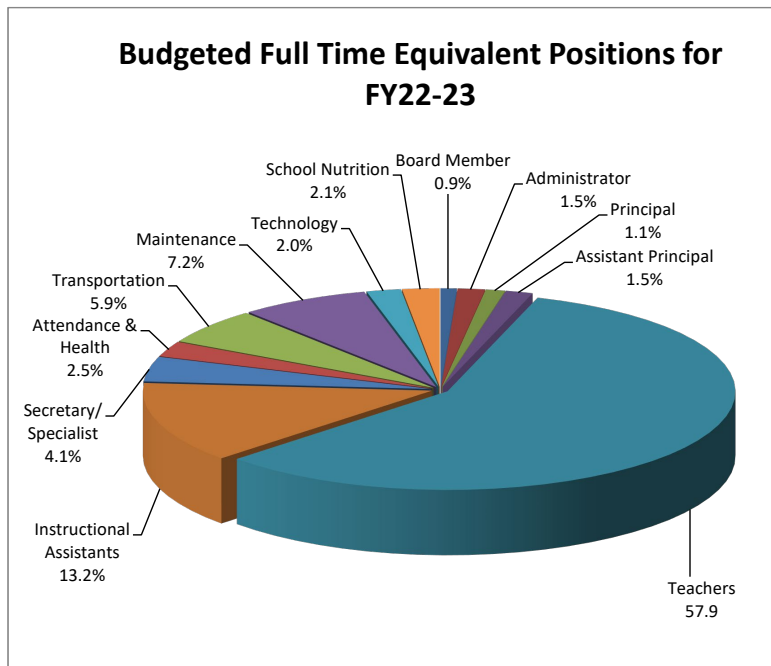
Year	Bachelor Degree		Masters Degree		Doctorate Degree	
	Minimum	Maximum	Minimum	Maximum	Minimum	Maximum
2013-14*	41,000	59,736	44,647	63,383	46,406	65,142
2014-15	42,000	60,179	45,720	63,899	47,514	65,693
2015-16	42,000	60,328	45,776	64,104	47,597	65,925
2016-17	42,000	61,710	45,776	66,035	47,597	68,122
2017-18	42,000	63,469	45,776	68,494	47,597	70,919
2018-19	42,000	64,516	45,776	69,958	47,597	72,584
2019-20	42,714	65,613	46,554	71,182	48,406	73,818
2020-21*	42,119	64,697	45,905	70,155	47,732	72,788
2021-22	44,514	67,725	48,655	74,025	50,208	76,388
2022-23	46,740	71,097	51,088	77,711	52,718	80,191

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

Source: Human Resources

Salem City Schools
Full Time Equivalent (FTE) Positions

Positions	2013-14 FTE's	2014-15 FTE's	2015-16 FTE's	2016-17 FTE's	2017-18 FTE's	2018-19 FTE's	2019-20 FTE's	2020-21 FTE's	2021-22 Budgeted	2022-23 Budgeted
Board Member	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0
Administrator	9.7	10.3	9.5	9.7	8.5	9.1	9.1	9.7	8.5	8.5
Principal	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0
Assistant Principal	9.0	9.0	9.0	9.0	9.0	9.5	8.5	8.5	8.5	8.5
Teachers	309.6	307.1	302.1	300.5	303.5	306.6	307.7	312.3	318.8	321.3
Instructional Assistants	49.7	54.3	65.1	71.7	72.1	71.6	74.3	91.2	72.6	73.6
Secretary/Specialist	25.2	21.8	21.4	21.7	21.6	22.8	24.9	24.8	22.6	22.6
Attendance & Health	10.6	10.6	10.5	10.4	10.5	10.3	10.5	10.9	14.0	14.0
Transportation	31.4	27.1	26.2	27.5	30.4	30.0	30.6	30.0	32.8	32.8
Maintenance	39.3	38.5	37.3	37.6	37.3	38.0	39.3	39.6	39.6	40.1
Technology	8.8	10.0	9.7	9.8	10.8	10.8	10.7	10.7	10.7	10.7
School Nutrition	28.8	(1) 27.0	20.0	20.0	14.6	10.8	6.0	5.0	11.6	11.6
Totals	533.1	526.8	521.8	528.8	529.2	530.5	532.6	553.7	550.7	554.7



For FY23, a total of four positions were added due to needed services, one pre-school teacher at South Salem Elementary; one instructional assistant at South Salem Elementary; one and one-half teachers at Salem High School, and one part-time custodial aide at Salem High School.

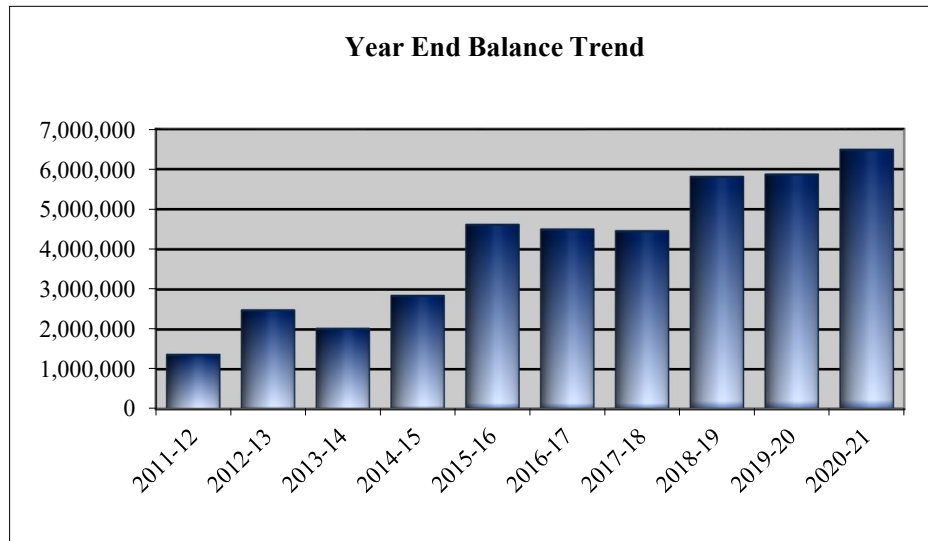
(1) School Nutrition program outsourced. Employees replaced due to attrition are employees of Aramark.

Source: Business Office and Annual School Report

Salem City Schools

Fund Balance

Year	General Fund Budget	Fund Balance *	Fund Balance as a % of Budget
2011-12	41,396,614	1,361,283	3.29%
2012-13	42,427,360	2,479,205	5.84%
2013-14	41,092,046	2,016,870	4.91%
2014-15	41,810,231	2,839,998	6.79%
2015-16	42,287,112	4,610,189	10.90%
2016-17	42,101,990	4,493,379	10.67%
2017-18	42,643,951	4,452,745	10.44%
2018-19	42,643,951	5,805,954	13.61%
2019-20	43,554,396	5,863,629	13.46%
2020-21	44,471,618	6,481,099	14.57%



* Fund balance includes General Funds and Grant Funds

Source: City of Salem Finance Department

Salem City Schools

Composite Index of Local Ability to Pay

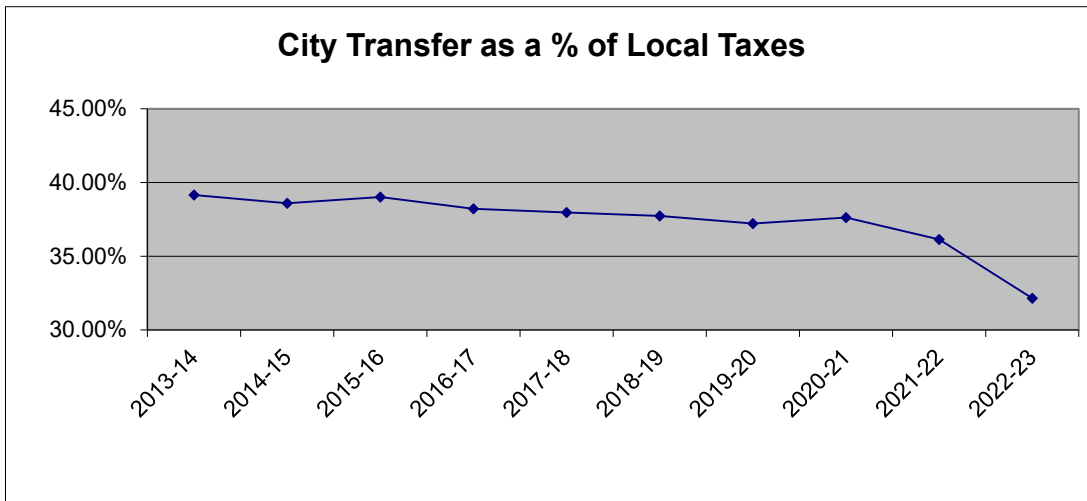
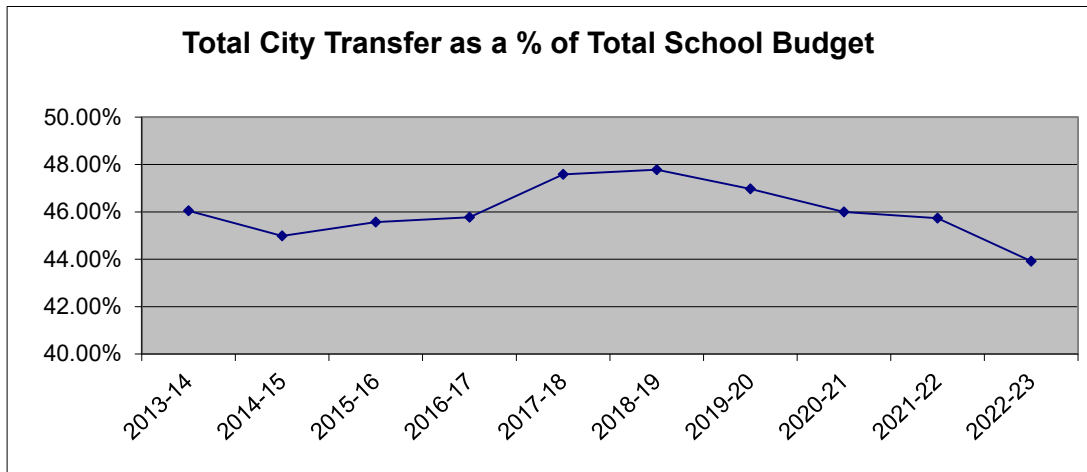
Year	Salem	Bedford County	Botetourt County	Craig County	Floyd County	Franklin County	Montgomery County	Roanoke City	Roanoke County
2012-14	0.3628	0.4268	0.3710	0.3163	0.3440	0.4181	0.4053	0.3728	0.3657
2014-16	0.3695	0.3132	0.3720	0.3157	0.3470	0.4138	0.3866	0.3592	0.3704
2016-18	0.3704	0.3132	0.3766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

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

Source: Virginia Department of Education

Salem City Schools
Local Appropriation

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



* Debt Service not shown

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

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

Salem City Schools
 Required Local Match

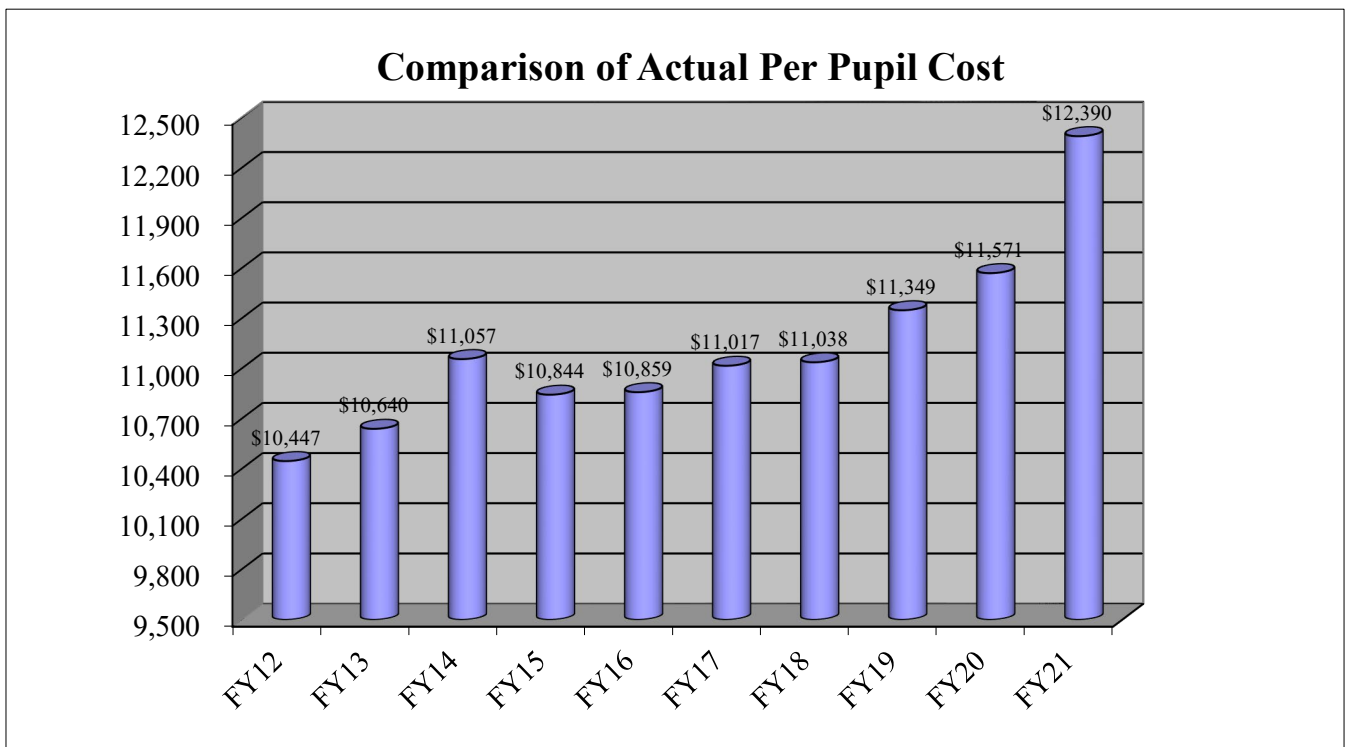
Year	General Fund Budget	Estimated Local Match	Budgeted Local Funding	% in Excess of Match
2013-14	42,427,360	7,627,755	21,589,892	283%
2014-15	41,810,231	8,350,781	21,478,808	257%
2015-16	42,287,112	8,240,909	21,729,620	264%
2016-17	42,101,990	8,233,579	21,393,998	260%
2017-18	41,263,304	8,317,911	19,633,236	236%
2018-19	42,643,951	8,862,641	20,375,621	230%
2019-20	43,554,396	8,829,941	20,445,621	232%
2020-21	44,471,618	9,576,691	20,445,621	213%
2021-22	45,691,446	9,319,182	20,897,899	224%
2022-23	47,585,435	10,477,950	20,897,899	199%

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

Source: Business Office

Salem City Schools Actual Per Pupil Cost

Year	End of Year ADM	Per Pupil Cost				Total
		Local	State Aid	Sales Tax	Federal Aid	
2011-12	3,898	5,066	3,712	861	808	10,447
2012-13	3,844	5,250	3,850	855	685	10,640
2013-14	3,832	5,171	4,330	895	661	11,057
2014-15	3,845	5,117	4,151	938	638	10,844
2015-16	3,783	5,079	4,179	985	615	10,859
2016-17	3,852	5,190	4,213	974	640	11,017
2017-18	3,945	5,054	4,432	915	638	11,038
2018-19	3,941	5,103	4,583	983	680	11,349
2019-20	3,918	5,029	4,717	1,065	760	11,571
2020-21	3,810	4,797	5,198	1,212	1,183	12,390



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

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

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

School Debt Outstanding	Balance 7/1/2021	Issuances	Principal Payment	Balance 6/30/2022
2011 Union First Market Refunding Bonds (1)	2,049,208	-	(700,040)	1,349,168
2012A Public Improvement Bonds (2)	5,727,000	-	(477,250)	5,249,750
2013 Public Improvement Bonds (3)	3,563,600	-	(275,575)	3,288,025
2020 Public Improvement Bonds (4)	23,835,000	-	(140,000)	23,695,000
Total Outstanding Debt	\$ 35,174,808	\$ -	\$ (1,592,865)	\$ 33,581,943

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

Notes:

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

Source: Salem City Finance Department

City of Salem, Virginia

Assessed Value and Actual Value of Taxable Property

Year	Real Estate		Personal Property		Machinery and Tools		Public Service Corporation		Mobile Homes		Total Taxable Assessed Value	Total Direct Tax Rate
	Assessed Value	Direct Tax Rate	Assessed Value	Direct Tax Rate	Assessed Value	Direct Tax Rate	Assessed Value	Direct Tax Rate	Assessed Value	Direct Tax Rate		
2011-12	1,977,986,400	1.18	267,877,285	3.20	90,287,324	3.20	37,468,284	1.18	1,668,743	1.18	2,375,288,036	1.48
2012-13	1,997,447,800	1.18	267,755,307	3.20	84,169,172	3.20	42,281,759	1.18	1,431,949	1.18	2,393,085,987	1.47
2013-14	2,003,007,334	1.18	276,846,201	3.20	91,226,535	3.20	41,408,575	1.18	1,249,050	1.18	2,410,213,827	1.49
2014-15	2,012,050,247	1.18	282,311,121	3.20	91,977,805	3.20	40,513,445	1.18	1,195,515	1.18	2,428,048,133	1.50
2015-16	2,022,951,024	1.18	295,173,346	3.25	91,322,128	3.20	41,308,358	1.18	1,059,063	1.18	2,451,813,919	1.50
2016-17	2,054,446,049	1.18	312,495,313	3.25	89,186,639	3.20	44,507,648	1.18	984,368	1.18	2,501,620,017	1.51
2017-18	2,092,863,676	1.18	306,890,700	3.25	97,999,444	3.20	51,247,569	1.18	816,174	1.18	2,549,817,563	1.50
2018-19	2,144,567,539	1.18	310,426,127	3.25	91,646,255	3.20	53,418,469	1.18	749,392	1.18	2,600,807,782	1.51
2019-20	2,223,003,261	1.20	319,099,250	3.40	98,084,487	3.20	60,840,085	1.20	758,822	1.20	2,701,785,905	1.54
2020-21	2,296,615,563	1.20	346,874,881	3.40	99,551,587	3.20	64,324,330	1.20	827,954	1.20	2,808,194,315	1.54

Note:

Tax rates are per \$100 of assessed value

Source: City of Salem Finance Department

City of Salem, Virginia
Property Tax Levies and Collections

Calendar Year Ended December 31,	Taxes Levied For the Calendar Year	Collected within the Calendar Year of the Levy		Supplemental Assessments & Exonerations Levied in Subsequent Years	Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy			Amount	Percentage of Levy
2012	32,672,916	31,351,991	95.96%	32,561	1,324,039	32,676,889	99.91%
2013	32,537,416	30,854,728	94.83%	64,769	1,686,852	32,541,580	99.81%
2014	32,905,743	31,229,276	94.91%	(83,736)	1,552,138	32,781,414	99.88%
2015	33,407,499	31,903,905	95.50%	(62,546)	1,330,715	33,234,620	99.67%
2016	33,896,364	32,608,317	96.20%	(19,524)	1,217,875	33,826,192	99.85%
2017	35,253,119	34,012,836	96.48%	(71,996)	1,131,776	35,144,612	99.90%
2018	35,837,963	34,375,408	95.92%	(347,531)	1,060,430	35,435,868	99.85%
2019	36,274,839	35,191,478	97.01%	172,045	1,148,336	36,339,814	99.71%
2020	38,547,607	35,634,651	92.44%	51,777	2,499,401	38,134,052	98.79%
2021	40,322,441	38,719,642	96.03%	-	-	38,719,642	96.03%

Source: City of Salem Finance Department

City of Salem, Virginia
Demographic Data

A. Date founded	1802	G. Education	
First charter adopted	1806	Number of elementary schools	4
B. Form of government	Council-Manager	Number of middle schools	1
C. Area	14.4	Number of high schools	1
D. Population	25,060	Average Daily Membership	3,680
Per capita income	\$53,489	H. Parks and Recreation	
City bond rating	AA+	Number of parks/athletic fields	15
E. Fire and Rescue protection		Total park acreage	495
Number of fire/rescue stations	3	Number of community/rec center	1
Emergence Responses - fire	4,865	Number of dog parks	1
F. Police protection		Number of golf courses	1
Number of stations	1	I. Libraries	
Calls for service	40,504	Number of sites	1
Accidents	830	Patrons visits	27,034
DUI Arrests	60	Total circulation	86,953
		J. Unemployment Rate as of 6/30/2022	2.8%

Source: City of Salem Finance Department



AAL – Actuarial Accrued Liability

ABE – Adult Basic Education

ACT – American College Test

ADM – Average Daily Membership

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

AED – Automated External Defibrillator

AIIMS – Alternative Instructional Individualized Methods for Success

ALMS – Andrew Lewis Middle School

AP – Advanced Placement.

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

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

ARC – Annual Required Contributions

ASBO – Association of School Business Officials

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

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

BD – Behavior Disorder

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

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

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

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

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

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

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

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

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

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

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

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

CIP – Capital Improvement Program

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

COVID-19 – Coronavirus Disease 2019

CPR – Cardiopulmonary Resuscitation

CTE – Career and Technical Education

Debt – An obligation resulting from the borrowing of money.

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

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

DMAS – Department of Medical Assistance Services

ED – Emotional Disturbance

EL – English Learners

EMH – Educable Mentally Handicapped

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

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

ESC – Eastern States Consortium

ESEA – Elementary and Secondary Education

ESL – English as a Second Language

ESSA – Every Student Succeeds Act

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

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

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

FICA – Federal Insurance Contribution Act

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

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

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

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

FY – Fiscal Year



GAE – General Adult Education

GASB – Government Accounting Standards Board

GED – General Education Development

GEER – Governor’s Emergency Education Relief Fund

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

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

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

HR - Human Resources

HVAC – Heating, Ventilation, Air Conditioning

IB – International Baccalaureate

ID – Intellectual Disability

IDEA – Individuals with Disabilities Act

ILO – Intended Learning Outcomes

ISAEP – Individual Student Alternative Education Plan

IT – Information Technology

ITRT – Information Technology Resource Teacher

LCI – Local Composite Index

LD – Learning Disabled

LEP – Limited English Proficient

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

MAP® – Measures of Academic Progress®

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

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

NBC – National Board Certified

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

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

OPEB – Other Postemployment Benefits

OSHA – Occupational Safety and Health Administration

OT – Overtime

PALS – Phonological Awareness Literacy Screening

PBIS – Positive Behavioral Interventions and Supports

PD – Professional Development

PEP – Physical Education Program

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

PSAT – Preliminary SAT Test

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

REWIP – Retirement: Extended Work Incentive Program

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

SAT – Scholastic Aptitude Test

SHS – Salem High School

SOQ – Standards of Quality

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

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

SWD – Students with Disabilities

SY – School Year

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

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

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

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

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

UAAL – Unfunded Accrued Actuarial Liability

VDOE – Virginia Department of Education

VHSL – Virginia High School League

VIP – Virginia Index of Performance

VPI – Virginia Preschool Initiative

VPSA – Virginia Public School Authority

VRS – Virginia Retirement System



VTTS – Virginia Tiered Systems of Supports

VWCC – Virginia Western Community College

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

YMCA – Young Men’s Christian Association



Compensation Plan

Back of Tab

SALEM CITY SCHOOLS

COMPENSATION PLAN – SALARY SCALES

FOR

2022 – 2023

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



**SALEM CITY SCHOOLS
2022 - 2023 TEACHER SALARY SCALE**

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

Years of Experience	Bachelors	Bachelors +12 hours	Bachelors +24 hours	Masters	Masters +12 hours	Masters +24 hours	Doctorate
0	\$46,740	\$47,826	\$49,457	\$51,088	\$51,632	\$52,175	\$52,718
1	47,398	48,500	50,153	51,807	52,359	52,909	53,461
2	48,065	49,183	50,860	52,536	53,096	53,654	54,213
3	48,742	49,875	51,576	53,276	53,843	54,409	54,977
4	49,428	50,577	52,302	54,026	54,601	55,176	55,751
5	50,124	51,290	53,038	54,787	55,370	55,952	56,536
6	50,830	52,012	53,785	55,558	56,150	56,740	57,332
7	51,545	52,744	54,542	56,341	56,940	57,539	58,139
8	52,271	53,487	55,310	57,134	57,742	58,349	58,958
9	53,007	54,240	56,089	57,938	58,555	59,171	59,788
10	53,754	55,003	56,879	58,754	59,380	60,004	60,629
11	54,510	55,778	57,680	59,581	60,216	60,849	61,483
12	55,278	56,563	58,492	60,420	61,063	61,705	62,349
13	56,056	57,360	59,315	61,271	61,923	62,574	63,227
14	56,845	58,167	60,150	62,134	62,795	63,455	64,117
15	57,646	58,986	60,997	63,008	63,679	64,349	65,020
16	58,457	59,817	61,856	63,896	64,576	65,255	65,935
17	59,280	60,659	62,727	64,795	65,485	66,174	66,863
18	60,115	61,513	63,610	65,707	66,407	67,105	67,805
19	60,962	62,379	64,506	66,633	67,342	68,050	68,759
20	61,820	63,257	65,414	67,571	68,290	69,008	69,728
21	62,690	64,148	66,335	68,522	69,252	69,980	70,709
22	63,573	65,051	67,269	69,487	70,227	70,965	71,705
23	64,468	65,967	68,216	70,465	71,216	71,964	72,714
24	65,376	66,896	69,177	71,457	72,218	72,978	73,738
25	66,296	67,838	70,151	72,464	73,235	74,005	74,776
26	67,230	68,793	71,138	73,484	74,266	75,047	75,829
27	68,176	69,761	72,140	74,518	75,312	76,104	76,897
28	69,136	70,744	73,156	75,568	76,372	77,175	77,980
29	70,110	71,740	74,186	76,632	77,447	78,262	79,078
30+	71,097	72,750	75,230	77,711	78,538	79,364	80,191

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

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

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



Salem City Schools
Pay Schedule for Extra-Curricular Activities
2022-2023

Base Factor =	Experience Factor =		Percentage Factors											
\$46,740	\$100		21%	14%	10%	9%	8%	7%	6%	5%	4%	3%	2%	1%
0	\$9,816	\$6,544	\$4,674	\$4,207	\$3,740	\$3,272	\$2,805	\$2,337	\$1,870	\$1,403	\$935	\$468		
1	\$9,837	\$6,558	\$4,684	\$4,216	\$3,748	\$3,279	\$2,811	\$2,342	\$1,874	\$1,406	\$937	\$469		
2	\$9,858	\$6,572	\$4,694	\$4,225	\$3,756	\$3,286	\$2,817	\$2,347	\$1,878	\$1,409	\$939	\$470		
3	\$9,879	\$6,586	\$4,704	\$4,234	\$3,764	\$3,293	\$2,823	\$2,352	\$1,882	\$1,412	\$941	\$471		
4	\$9,900	\$6,600	\$4,714	\$4,243	\$3,772	\$3,300	\$2,829	\$2,357	\$1,886	\$1,415	\$943	\$472		
5	\$9,921	\$6,614	\$4,724	\$4,252	\$3,780	\$3,307	\$2,835	\$2,362	\$1,890	\$1,418	\$945	\$473		
6	\$9,942	\$6,628	\$4,734	\$4,261	\$3,788	\$3,314	\$2,841	\$2,367	\$1,894	\$1,421	\$947	\$474		
7	\$9,963	\$6,642	\$4,744	\$4,270	\$3,796	\$3,321	\$2,847	\$2,372	\$1,898	\$1,424	\$949	\$475		
8	\$9,984	\$6,656	\$4,754	\$4,279	\$3,804	\$3,328	\$2,853	\$2,377	\$1,902	\$1,427	\$951	\$476		
9	\$10,005	\$6,670	\$4,764	\$4,288	\$3,812	\$3,335	\$2,859	\$2,382	\$1,906	\$1,430	\$953	\$477		
10	\$10,026	\$6,684	\$4,774	\$4,297	\$3,820	\$3,342	\$2,865	\$2,387	\$1,910	\$1,433	\$955	\$478		
11	\$10,047	\$6,698	\$4,784	\$4,306	\$3,828	\$3,349	\$2,871	\$2,392	\$1,914	\$1,436	\$957	\$479		
12	\$10,068	\$6,712	\$4,794	\$4,315	\$3,836	\$3,356	\$2,877	\$2,397	\$1,918	\$1,439	\$959	\$480		
13	\$10,089	\$6,726	\$4,804	\$4,324	\$3,844	\$3,363	\$2,883	\$2,402	\$1,922	\$1,442	\$961	\$481		
14	\$10,110	\$6,740	\$4,814	\$4,333	\$3,852	\$3,370	\$2,889	\$2,407	\$1,926	\$1,445	\$963	\$482		
15	\$10,131	\$6,754	\$4,824	\$4,342	\$3,860	\$3,377	\$2,895	\$2,412	\$1,930	\$1,448	\$965	\$483		
16	\$10,152	\$6,768	\$4,834	\$4,351	\$3,868	\$3,384	\$2,901	\$2,417	\$1,934	\$1,451	\$967	\$484		
17	\$10,173	\$6,782	\$4,844	\$4,360	\$3,876	\$3,391	\$2,907	\$2,422	\$1,938	\$1,454	\$969	\$485		
18	\$10,194	\$6,796	\$4,854	\$4,369	\$3,884	\$3,398	\$2,913	\$2,427	\$1,942	\$1,457	\$971	\$486		
19	\$10,215	\$6,810	\$4,864	\$4,378	\$3,892	\$3,405	\$2,919	\$2,432	\$1,946	\$1,460	\$973	\$487		
20	\$10,236	\$6,824	\$4,874	\$4,387	\$3,900	\$3,412	\$2,925	\$2,437	\$1,950	\$1,463	\$975	\$488		
21	\$10,257	\$6,838	\$4,884	\$4,396	\$3,908	\$3,419	\$2,931	\$2,442	\$1,954	\$1,466	\$977	\$489		
22	\$10,278	\$6,852	\$4,894	\$4,405	\$3,916	\$3,426	\$2,937	\$2,447	\$1,958	\$1,469	\$979	\$490		
23	\$10,299	\$6,866	\$4,904	\$4,414	\$3,924	\$3,433	\$2,943	\$2,452	\$1,962	\$1,472	\$981	\$491		
24	\$10,320	\$6,880	\$4,914	\$4,423	\$3,932	\$3,440	\$2,949	\$2,457	\$1,966	\$1,475	\$983	\$492		
25	\$10,341	\$6,894	\$4,924	\$4,432	\$3,940	\$3,447	\$2,955	\$2,462	\$1,970	\$1,478	\$985	\$493		
26	\$10,362	\$6,908	\$4,934	\$4,441	\$3,948	\$3,454	\$2,961	\$2,467	\$1,974	\$1,481	\$987	\$494		
27	\$10,383	\$6,922	\$4,944	\$4,450	\$3,956	\$3,461	\$2,967	\$2,472	\$1,978	\$1,484	\$989	\$495		
28	\$10,404	\$6,936	\$4,954	\$4,459	\$3,964	\$3,468	\$2,973	\$2,477	\$1,982	\$1,487	\$991	\$496		
29	\$10,425	\$6,950	\$4,964	\$4,468	\$3,972	\$3,475	\$2,979	\$2,482	\$1,986	\$1,490	\$993	\$497		
30	\$10,446	\$6,964	\$4,974	\$4,477	\$3,980	\$3,482	\$2,985	\$2,487	\$1,990	\$1,493	\$995	\$498		

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



Salem City Schools
Pay Percentage Factors for VHSL Activities
2022 - 2023
 Base Factor: \$46,740

Length of Season (0.2% x Number of Weeks)

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

Number of Participants

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

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

Summer Adjustment

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

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

Head Coach Program Administration

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

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

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

Number of Contests

< 9 = 0.50%	9 to 20 = 1.00%	> 20 = 2.00%
Cheerleading	Baseball	Basketball
Debate	Cross Country	
Forensics	Football	
Scholastic Bowl	Golf	
Theatre Bowl	Indoor Track	
	Lacrosse	
	Soccer	
	Softball	
	Swimming	
	Tennis	
	Track & Field	
	Volleyball	
	Wrestling	

Assistant Coaches (0.5% x Number of Assistants)

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

Years of Experience

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

VHSL Activity Supplement Market Adjustments

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

Clothing Allowance

\$100 per coach per season worked

Salem City Schools
Salary Supplements for 2022 - 2023

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

SALEM CITY SCHOOLS
2022-2023 Classified Employee Pay Scale Matrix

	Grade	S02	S03	S04	S05	S06	S07	S08	S09	S10	S11	S12	S13	S14	S15	S16	S17	S18	S19	S20	S21	S22	S23	S24
Step																								
1	Hourly	\$12.00150	\$12.60158	\$13.23165	\$13.89324	\$14.58790	\$15.31729	\$16.08316	\$16.88732	\$17.73168	\$18.61827	\$19.54918	\$20.52664	\$21.55297	\$22.63062	\$23.76215	\$24.95026	\$26.19777	\$27.50766	\$28.88304	\$30.32719	\$31.84355	\$33.43573	\$35.10752
2	Hourly	\$12.17971	\$12.78869	\$13.42813	\$14.09953	\$14.80451	\$15.54474	\$16.32197	\$17.13807	\$17.99498	\$18.89473	\$19.83946	\$20.83143	\$21.87301	\$22.96666	\$24.11499	\$25.32074	\$26.58678	\$27.91611	\$29.31192	\$30.77752	\$32.31639	\$33.93221	\$35.62882
3	Hourly	\$12.36056	\$12.97859	\$13.62752	\$14.30890	\$15.02434	\$15.77556	\$16.56434	\$17.39255	\$18.26218	\$19.17529	\$20.13405	\$21.14076	\$22.19779	\$23.30768	\$24.47307	\$25.69672	\$26.98156	\$28.33064	\$29.74717	\$31.23453	\$32.79625	\$34.43607	\$36.15787
4	Hourly	\$12.54410	\$13.17131	\$13.82987	\$14.52137	\$15.24744	\$16.00981	\$16.81030	\$17.65081	\$18.53335	\$19.46002	\$20.43302	\$21.45467	\$22.52741	\$23.65378	\$24.83647	\$26.07829	\$27.38220	\$28.75131	\$30.18888	\$31.69832	\$33.28324	\$34.94740	\$36.69477
5	Hourly	\$12.73037	\$13.36689	\$14.03523	\$14.73699	\$15.47384	\$16.24753	\$17.05991	\$17.91291	\$18.80855	\$19.74898	\$20.73643	\$21.77325	\$22.86191	\$24.00501	\$25.20526	\$26.46552	\$27.78880	\$29.17824	\$30.63715	\$32.16901	\$33.77746	\$35.46633	\$37.23965
6	Hourly	\$12.91940	\$13.56537	\$14.24364	\$14.95582	\$15.70361	\$16.48879	\$17.31323	\$18.17889	\$19.08784	\$20.04223	\$21.04434	\$22.09656	\$23.20139	\$24.36145	\$25.57953	\$26.85850	\$28.20143	\$29.61150	\$31.09208	\$32.64668	\$34.27901	\$35.99296	\$37.79261
7	Hourly	\$13.11124	\$13.76680	\$14.45514	\$15.17790	\$15.93679	\$16.73363	\$17.57031	\$18.44883	\$19.37127	\$20.33983	\$21.35682	\$22.42467	\$23.54590	\$24.72319	\$25.95935	\$27.25732	\$28.62019	\$30.05120	\$31.55376	\$33.13144	\$34.78802	\$36.52742	\$38.35379
8	Hourly	\$13.30592	\$13.97122	\$14.66978	\$15.40327	\$16.17343	\$16.98211	\$17.83121	\$18.72277	\$19.65891	\$20.64186	\$21.67395	\$22.75765	\$23.89553	\$25.09030	\$26.34482	\$27.66206	\$29.04516	\$30.49742	\$32.02229	\$33.62341	\$35.30458	\$37.06981	\$38.92330
9	Hourly	\$13.50350	\$14.17868	\$14.88761	\$15.63199	\$16.41359	\$17.23427	\$18.09598	\$19.00078	\$19.95082	\$20.94836	\$21.99578	\$23.09557	\$24.25035	\$25.46287	\$26.73601	\$28.07281	\$29.47645	\$30.95027	\$32.49779	\$34.12268	\$35.82881	\$37.62025	\$39.50126
10	Hourly	\$13.70401	\$14.38921	\$15.10867	\$15.86411	\$16.65731	\$17.49018	\$18.36469	\$19.28292	\$20.24707	\$21.25942	\$22.32239	\$23.43851	\$24.61044	\$25.84096	\$27.13301	\$28.48966	\$29.91414	\$31.40985	\$32.98034	\$34.62936	\$36.36083	\$38.17887	\$40.08781
11	Hourly	\$13.90750	\$14.60288	\$15.33302	\$16.09967	\$16.90466	\$17.74989	\$18.63738	\$19.56925	\$20.54771	\$21.57510	\$22.65385	\$23.78655	\$24.97587	\$26.22467	\$27.53590	\$28.91270	\$30.35833	\$31.87625	\$33.47006	\$35.14356	\$36.90074	\$38.74578	\$40.68307
12	Hourly	\$14.11401	\$14.81971	\$15.56070	\$16.33873	\$17.15567	\$18.01345	\$18.91413	\$19.85983	\$20.85282	\$21.89546	\$22.99024	\$24.13975	\$25.34674	\$26.61407	\$27.94478	\$29.34202	\$30.80912	\$32.34957	\$33.96705	\$35.66540	\$37.44868	\$39.32111	\$41.28716
13	Hourly	\$14.32359	\$15.03977	\$15.79176	\$16.58134	\$17.41041	\$18.28093	\$19.19498	\$20.15473	\$21.16246	\$22.22059	\$23.33162	\$24.49820	\$25.72311	\$27.00926	\$28.35973	\$29.77771	\$31.26660	\$32.82993	\$34.47142	\$36.19499	\$38.00474	\$39.90498	\$41.90023
14	Hourly	\$14.53628	\$15.26309	\$16.02625	\$16.82756	\$17.66894	\$18.55238	\$19.48000	\$20.45400	\$21.47670	\$22.55054	\$23.67806	\$24.86197	\$26.10507	\$27.41032	\$28.78083	\$30.21988	\$31.73087	\$33.31741	\$34.98328	\$36.73245	\$38.56907	\$40.49752	\$42.52240
15	Hourly	\$14.75212	\$15.48973	\$16.26422	\$17.07743	\$17.93130	\$18.82786	\$19.76926	\$20.75772	\$21.79561	\$22.88539	\$24.02966	\$25.23114	\$26.49270	\$27.81733	\$29.20820	\$30.66861	\$32.20204	\$33.81214	\$35.50275	\$37.27788	\$39.14178	\$41.09887	\$43.15381
16	Hourly	\$14.97118	\$15.71973	\$16.50572	\$17.33101	\$18.19756	\$19.10744	\$20.06281	\$21.06595	\$22.11925	\$23.22521	\$24.38647	\$25.60579	\$26.88608	\$28.23039	\$29.64190	\$31.12400	\$32.68020	\$34.31421	\$36.02992	\$37.83142	\$39.72299	\$41.70914	\$43.79459
17	Hourly	\$15.19348	\$15.95315	\$16.75081	\$17.58835	\$18.46777	\$19.39116	\$20.36072	\$21.37875	\$22.44769	\$23.57007	\$24.74858	\$25.98601	\$27.28531	\$28.64957	\$30.08205	\$31.58615	\$33.16546	\$34.82374	\$36.56492	\$38.39317	\$40.31283	\$42.32847	\$44.44489
18	Hourly	\$15.41909	\$16.19004	\$16.99954	\$17.84952	\$18.74200	\$19.67910	\$20.66305	\$21.69620	\$22.78101	\$23.92006	\$25.11607	\$26.37187	\$27.69046	\$29.07499	\$30.52874	\$32.05517	\$33.65793	\$35.34083	\$37.10787	\$38.96326	\$40.91143	\$42.95700	\$45.10485
19	Hourly	\$15.64804	\$16.43044	\$17.25197	\$18.11456	\$19.02029	\$19.97131	\$20.96987	\$22.01837	\$23.11928	\$24.27525	\$25.48901	\$26.76346	\$28.10163	\$29.50672	\$30.98205	\$32.53115	\$34.15771	\$35.86560	\$37.65888	\$39.54182	\$41.51891	\$43.59486	\$45.77460
20	Hourly	\$15.88040	\$16.67442	\$17.50814	\$18.38354	\$19.30272	\$20.26786	\$21.28125	\$22.34531	\$23.46258	\$24.63571	\$25.86749	\$27.16087	\$28.51891	\$29.94486	\$31.44210	\$33.01420	\$34.66491	\$36.39816	\$38.21807	\$40.12897	\$42.13542	\$44.24219	\$46.45430
21	Hourly	\$16.11620	\$16.92201	\$17.76811	\$18.65652	\$19.58934	\$20.56881	\$21.59725	\$22.67711	\$23.81097	\$25.00152	\$26.25160	\$27.56417	\$28.94238	\$30.38950	\$31.90898	\$33.50443	\$35.17965	\$36.93863	\$38.78556	\$40.72484	\$42.76108	\$44.89914	\$47.14409
22	Hourly	\$16.35551	\$17.17328	\$18.03195	\$18.93355	\$19.88022	\$20.87423	\$21.91795	\$23.01384	\$24.16454	\$25.37276	\$26.64140	\$27.97347	\$29.37214	\$30.84075	\$32.38279	\$34.00193	\$35.70203	\$37.48713	\$39.36148	\$41.32956	\$43.39603	\$45.56584	\$47.84413
23	Hourly	\$16.59837	\$17.42829	\$18.29970	\$19.21469	\$20.17542	\$21.18419	\$22.24340	\$23.35557	\$24.52335	\$25.74952	\$27.03699	\$28.38884	\$29.80829	\$31.29870	\$32.86364	\$34.50682	\$36.23216	\$38.04377	\$39.94596	\$41.94325	\$44.04042	\$46.24244	\$48.55456
24	Hourly	\$16.84484	\$17.68708	\$18.57143	\$19.50000	\$20.47500	\$21.49875	\$22.57369	\$23.70238	\$24.88749	\$26.13187	\$27.43846	\$28.81039	\$30.25091	\$31.76345	\$33.35162	\$35.01920	\$36.77016	\$38.60867	\$40.53911	\$42.56606	\$44.69436	\$46.92908	\$49.27554
25	Hourly	\$17.09496	\$17.94971	\$18.84720	\$19.78956	\$20.77903	\$21.81799	\$22.90888	\$24.05433	\$25.25704	\$26.51990	\$27.84589	\$29.23819	\$30.70010	\$32.23510	\$33.84686	\$35.53920	\$37.31616	\$39.18197	\$41.14106	\$43.19812	\$45.35802	\$47.62593	\$50.00722
26	Hourly	\$17.34880	\$18.21624	\$19.12705	\$20.08341	\$21.08758	\$22.14196	\$23.24905	\$24.41151	\$25.63208	\$26.91369	\$28.25937	\$29.67234	\$31.15596	\$32.71375	\$34.34944	\$36.06691	\$37.87026	\$39.76377	\$41.75196	\$43.83956	\$46.03154	\$48.33311	\$50.74977
27	Hourly	\$17.60641	\$18.48673	\$19.41107	\$20.38162	\$21.40070	\$22.47074	\$23.59428	\$24.77399	\$26.01269	\$27.31332	\$28.67899	\$30.11294	\$31.61859	\$33.19952	\$34.85949	\$36.60247	\$38.43259	\$40.35422	\$42.37193	\$44.49053	\$46.71505	\$49.05081	\$51.50335
28	Hourly	\$17.86785	\$18.76124	\$19.69930	\$20.68427	\$21.71848	\$22.80440	\$23.94462	\$25.14185	\$26.39895	\$27.71889	\$29.10484	\$30.56008	\$32.08809	\$33.69249	\$35.37711	\$37.14597	\$39.00327	\$40.95343	\$43.00110	\$45.15116	\$47.40872	\$49.77915	\$52.26811
29	Hourly	\$18.13316	\$19.03982	\$19.99181	\$20.99140	\$22.04097	\$23.14302	\$24.30017	\$25.51518	\$26.79094	\$28.13049	\$29.53701	\$31.01386	\$32.56456	\$34.19278	\$35.90242	\$37.69754	\$39.58242	\$41.56154	\$43.63962	\$45.82160	\$48.11268	\$50.51832	\$53.04423
30	Hourly	\$18.40242	\$19.32254	\$20.28867	\$21.30310	\$22.36826	\$23.48667	\$24.66100	\$25.89405	\$27.18876	\$28.54819	\$29.97560	\$31.47438	\$33.04810	\$34.70051	\$36.43553	\$38.25731	\$40.17017	\$42.17868	\$44.28762	\$46.50200	\$48.82710	\$51.26845	\$53.83188



Grade S02
Cafeteria Monitor, Custodian
Aide, Reprographics Aide
2022-2023

		3 hours/day
	Hourly	180
Step	Rate	days/year

1	12.00150	\$	6,481
2	12.17971		6,577
3	12.36056		6,675
4	12.54410		6,774
5	12.73037		6,874
6	12.91940		6,976
7	13.11124		7,080
8	13.30592		7,185
9	13.50350		7,292
10	13.70401		7,400
11	13.90750		7,510
12	14.11401		7,622
13	14.32359		7,735
14	14.53628		7,850
15	14.75212		7,966
16	14.97118		8,084
17	15.19348		8,204
18	15.41909		8,326
19	15.64804		8,450
20	15.88040		8,575
21	16.11620		8,703
22	16.35551		8,832
23	16.59837		8,963
24	16.84484		9,096
25	17.09496		9,231
26	17.34880		9,368
27	17.60641		9,507
28	17.86785		9,649
29	18.13316		9,792
30	18.40242		9,937

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

1 day of sick leave per month of contract

Hourly Rate for Substitute Cafeteria Monitor: \$ 12.00150 per hour

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

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



**Grade S03
Custodian
2022 - 2023**

Step	Hourly Rate	3 hours/day 180 days/year	4 hours/day 210 days/year	8 hours/day 210 days/year	7 hours/day 260 days/year	8 hours/day 260 days/year
1	\$ 12.60158	\$ 6,805	\$ 10,585	\$ 21,171	\$ 22,935	\$ 26,211
2	12.78869	6,906	10,743	21,485	23,275	26,600
3	12.97859	7,008	10,902	21,804	23,621	26,995
4	13.17131	7,113	11,064	22,128	23,972	27,396
5	13.36689	7,218	11,228	22,456	24,328	27,803
6	13.56537	7,325	11,395	22,790	24,689	28,216
7	13.76680	7,434	11,564	23,128	25,056	28,635
8	13.97122	7,544	11,736	23,472	25,428	29,060
9	14.17868	7,656	11,910	23,820	25,805	29,492
10	14.38921	7,770	12,087	24,174	26,188	29,930
11	14.60288	7,886	12,266	24,533	26,577	30,374
12	14.81971	8,003	12,449	24,897	26,972	30,825
13	15.03977	8,121	12,633	25,267	27,372	31,283
14	15.26309	8,242	12,821	25,642	27,779	31,747
15	15.48973	8,364	13,011	26,023	28,191	32,219
16	15.71973	8,489	13,205	26,409	28,610	32,697
17	15.95315	8,615	13,401	26,801	29,035	33,183
18	16.19004	8,743	13,600	27,199	29,466	33,675
19	16.43044	8,872	13,802	27,603	29,903	34,175
20	16.67442	9,004	14,007	28,013	30,347	34,683
21	16.92201	9,138	14,214	28,429	30,798	35,198
22	17.17328	9,274	14,426	28,851	31,255	35,720
23	17.42829	9,411	14,640	29,280	31,719	36,251
24	17.68708	9,551	14,857	29,714	32,190	36,789
25	17.94971	9,693	15,078	30,156	32,668	37,335
26	18.21624	9,837	15,302	30,603	33,154	37,890
27	18.48673	9,983	15,529	31,058	33,646	38,452
28	18.76124	10,131	15,759	31,519	34,145	39,023
29	19.03982	10,282	15,993	31,987	34,652	39,603
30	19.32254	10,434	16,231	32,462	35,167	40,191

Benefits for 10-month Custodian (210 Day)

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

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

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

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

- 1 day of sick leave per month of contract

Hourly Rate for Substitute Custodian: \$12.60158 per hour

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

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



**Grade S04
Custodian/Courier
Food Service Staff
2022 - 2023**

Step	Hourly Rate	6.5	7	7	7.5	8
		hours/day 190 days/year	hours/day 187 days/year	hours/day 190 days/year	hours/day 190 days/year	hours/day 260 days/year
1	\$ 13.23165	\$ 16,341	\$ 17,320	\$ 17,598	\$ 18,855	\$ 27,522
2	13.42813	16,584	17,577	17,859	19,135	27,931
3	13.62752	16,830	17,838	18,125	19,419	28,345
4	13.82987	17,080	18,103	18,394	19,708	28,766
5	14.03523	17,334	18,372	18,667	20,000	29,193
6	14.24364	17,591	18,645	18,944	20,297	29,627
7	14.45514	17,852	18,922	19,225	20,599	30,067
8	14.66978	18,117	19,203	19,511	20,904	30,513
9	14.88761	18,386	19,488	19,801	21,215	30,966
10	15.10867	18,659	19,777	20,095	21,530	31,426
11	15.33302	18,936	20,071	20,393	21,850	31,893
12	15.56070	19,217	20,369	20,696	22,174	32,366
13	15.79176	19,503	20,671	21,003	22,503	32,847
14	16.02625	19,792	20,978	21,315	22,837	33,335
15	16.26422	20,086	21,290	21,631	23,177	33,830
16	16.50572	20,385	21,606	21,953	23,521	34,332
17	16.75081	20,687	21,927	22,279	23,870	34,842
18	16.99954	20,994	22,252	22,609	24,224	35,359
19	17.25197	21,306	22,583	22,945	24,584	35,884
20	17.50814	21,623	22,918	23,286	24,949	36,417
21	17.76811	21,944	23,258	23,632	25,320	36,958
22	18.03195	22,269	23,604	23,982	25,696	37,506
23	18.29970	22,600	23,954	24,339	26,077	38,063
24	18.57143	22,936	24,310	24,700	26,464	38,629
25	18.84720	23,276	24,671	25,067	26,857	39,202
26	19.12705	23,622	25,037	25,439	27,256	39,784
27	19.41107	23,973	25,409	25,817	27,661	40,375
28	19.69930	24,329	25,786	26,200	28,072	40,975
29	19.99181	24,690	26,169	26,589	28,488	41,583
30	20.28867	25,057	26,558	26,984	28,911	42,200

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

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

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

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

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

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



**Grade S05
School Bus Aide
2022 - 2023**

Step	Hourly Rate	5 hours/day 188 days/year
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1	\$ 13.89324	\$ 13,060
2	14.09953	13,254
3	14.30890	13,450
4	14.52137	13,650
5	14.73699	13,853
6	14.95582	14,058
7	15.17790	14,267
8	15.40327	14,479
9	15.63199	14,694
10	15.86411	14,912
11	16.09967	15,134
12	16.33873	15,358
13	16.58134	15,586
14	16.82756	15,818
15	17.07743	16,053
16	17.33101	16,291
17	17.58835	16,533
18	17.84952	16,779
19	18.11456	17,028
20	18.38354	17,281
21	18.65652	17,537
22	18.93355	17,798
23	19.21469	18,062
24	19.50000	18,330
25	19.78956	18,602
26	20.08341	18,878
27	20.38162	19,159
28	20.68427	19,443
29	20.99140	19,732
30	21.30310	20,025

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

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

Hourly Rate for Substitute School Bus Aide: \$ 13.89324 per hour

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

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



Grade S06
Instructional Assistant
Office Aide
2022 - 2023

Step	Hourly Rate	3.25	6.5	7	7.5
		hours/day 182 days/year	hours/day 189 days/year	hours/day 189 days/year	hours/day 189 days/year
1	\$ 14.58790	\$ 8,629	\$ 17,921	\$ 19,300	\$ 20,678
2	14.80451	8,757	18,187	19,586	20,985
3	15.02434	8,887	18,457	19,877	21,297
4	15.24744	9,019	18,731	20,172	21,613
5	15.47384	9,153	19,010	20,472	21,934
6	15.70361	9,289	19,292	20,776	22,260
7	15.93679	9,427	19,578	21,084	22,590
8	16.17343	9,567	19,869	21,397	22,926
9	16.41359	9,709	20,164	21,715	23,266
10	16.65731	9,853	20,464	22,038	23,612
11	16.90466	9,999	20,767	22,365	23,962
12	17.15567	10,148	21,076	22,697	24,318
13	17.41041	10,298	21,389	23,034	24,679
14	17.66894	10,451	21,706	23,376	25,046
15	17.93130	10,606	22,029	23,723	25,418
16	18.19756	10,764	22,356	24,075	25,795
17	18.46777	10,924	22,688	24,433	26,178
18	18.74200	11,086	23,025	24,796	26,567
19	19.02029	11,251	23,366	25,164	26,961
20	19.30272	11,418	23,713	25,538	27,362
21	19.58934	11,587	24,066	25,917	27,768
22	19.88022	11,759	24,423	26,302	28,180
23	20.17542	11,934	24,786	26,692	28,599
24	20.47500	12,111	25,154	27,088	29,023
25	20.77903	12,291	25,527	27,491	29,454
26	21.08758	12,473	25,906	27,899	29,892
27	21.40070	12,659	26,291	28,313	30,335
28	21.71848	12,846	26,681	28,734	30,786
29	22.04097	13,037	27,077	29,160	31,243
30	22.36826	13,231	27,479	29,593	31,707

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

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

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

- 1 day of sick leave per month of contract

Hourly Rate for Substitute Instructional Assistant & Office Aide: \$ 14.58790

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

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



Grade S07
Unassigned
2022 - 2023

Step	Hourly Rate	8 hours/day 260 days/year
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1	\$ 15.31729	\$ 31,860
2	\$ 15.54474	32,333
3	\$ 15.77556	32,813
4	\$ 16.00981	33,300
5	\$ 16.24753	33,795
6	\$ 16.48879	34,297
7	\$ 16.73363	34,806
8	\$ 16.98211	35,323
9	\$ 17.23427	35,847
10	\$ 17.49018	36,380
11	\$ 17.74989	36,920
12	\$ 18.01345	37,468
13	\$ 18.28093	38,024
14	\$ 18.55238	38,589
15	\$ 18.82786	39,162
16	\$ 19.10744	39,743
17	\$ 19.39116	40,334
18	\$ 19.67910	40,933
19	\$ 19.97131	41,540
20	\$ 20.26786	42,157
21	\$ 20.56881	42,783
22	\$ 20.87423	43,418
23	\$ 21.18419	44,063
24	\$ 21.49875	44,717
25	\$ 21.81799	45,381
26	\$ 22.14196	46,055
27	\$ 22.47074	46,739
28	\$ 22.80440	47,433
29	\$ 23.14302	48,137
30	\$ 23.48667	48,852

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



Grade S08
Elementary Building Manager
Family Engagement Coordinator
Parent Resource Center Coordinator
Secretary (Attendance, Central Office, School, and Transportation)
Student Support Specialist
2022 - 2023

Step	Hourly Rate	5.25 hours/day 189 days/year	7 hours/day 192 days/year	8 hours/day 210 days/year	5 hours/day 260 days/year	8 hours/day 260 days/year
1	\$ 16.08316	\$ 15,959	\$ 21,616	\$ 27,020	\$ 20,908	\$ 33,453
2	16.32197	16,195	21,937	27,421	21,219	33,950
3	16.56434	16,436	22,262	27,828	21,534	34,454
4	16.81030	16,680	22,593	28,241	21,853	34,965
5	17.05991	16,928	22,929	28,661	22,178	35,485
6	17.31323	17,179	23,269	29,086	22,507	36,012
7	17.57031	17,434	23,614	29,518	22,841	36,546
8	17.83121	17,693	23,965	29,956	23,181	37,089
9	18.09598	17,956	24,321	30,401	23,525	37,640
10	18.36469	18,222	24,682	30,853	23,874	38,199
11	18.63738	18,493	25,049	31,311	24,229	38,766
12	18.91413	18,768	25,421	31,776	24,588	39,341
13	19.19498	19,046	25,798	32,248	24,953	39,926
14	19.48000	19,329	26,181	32,726	25,324	40,518
15	19.76926	19,616	26,570	33,212	25,700	41,120
16	20.06281	19,907	26,964	33,706	26,082	41,731
17	20.36072	20,203	27,365	34,206	26,469	42,350
18	20.66305	20,503	27,771	34,714	26,862	42,979
19	20.96987	20,807	28,184	35,229	27,261	43,617
20	21.28125	21,116	28,602	35,753	27,666	44,265
21	21.59725	21,430	29,027	36,283	28,076	44,922
22	21.91795	21,748	29,458	36,822	28,493	45,589
23	22.24340	22,071	29,895	37,369	28,916	46,266
24	22.57369	22,399	30,339	37,924	29,346	46,953
25	22.90888	22,731	30,790	38,487	29,782	47,650
26	23.24905	23,069	31,247	39,058	30,224	48,358
27	23.59428	23,411	31,711	39,638	30,673	49,076
28	23.94462	23,759	32,182	40,227	31,128	49,805
29	24.30017	24,112	32,659	40,824	31,590	50,544
30	24.66100	24,470	33,144	41,430	32,059	51,295

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

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

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

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

Hourly Rate for Substitute Student Support Specialist: \$ 16.08316 per hour

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

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



Grade S09

**Middle School Bookkeeper
 Middle School Building Manager
 Middle School Counseling Secretary
 Non-CDL School Bus Driver
 2022 - 2023**

Step	Hourly Rate	5	8
		hours/day 189 days/year	hours/day 260 days/year
1	\$ 16.88732	\$ 15,959	\$ 35,126
2	17.13807	16,195	35,647
3	17.39255	16,436	36,177
4	17.65081	16,680	36,714
5	17.91291	16,928	37,259
6	18.17889	17,179	37,812
7	18.44883	17,434	38,374
8	18.72277	17,693	38,943
9	19.00078	17,956	39,522
10	19.28292	18,222	40,108
11	19.56925	18,493	40,704
12	19.85983	18,768	41,308
13	20.15473	19,046	41,922
14	20.45400	19,329	42,544
15	20.75772	19,616	43,176
16	21.06595	19,907	43,817
17	21.37875	20,203	44,468
18	21.69620	20,503	45,128
19	22.01837	20,807	45,798
20	22.34531	21,116	46,478
21	22.67711	21,430	47,168
22	23.01384	21,748	47,869
23	23.35557	22,071	48,580
24	23.70238	22,399	49,301
25	24.05433	22,731	50,033
26	24.41151	23,069	50,776
27	24.77399	23,411	51,530
28	25.14185	23,759	52,295
29	25.51518	24,112	53,072
30	25.89405	24,470	53,860

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

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

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

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

Hourly Rate for Substitute Non-CDL School Bus Driver: \$ 16.88732 per hour

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

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



Grade S10
Administrative Secretary
Food Service Manager
High School Building Manager
High School Bookkeeper
High School Counseling Secretary
Main Office Secretary
School Bus Driver
2022 - 2023

Step	Hourly Rate	5 hours/day 189 days/year	6 hours/day 189 days/year	7 hours/day 189 days/year	8 hours/day 192 days/year	8 hours/day 210 days/year	8 hours/day 260 days/year
1	\$ 17.73168	\$ 16,756	\$ 20,108	\$ 23,459	\$ 27,236	\$ 29,789	\$ 36,882
2	17.99498	17,005	20,406	23,807	27,640	30,232	37,430
3	18.26218	17,258	20,709	24,161	28,051	30,680	37,985
4	18.53335	17,514	21,017	24,520	28,467	31,136	38,549
5	18.80855	17,774	21,329	24,884	28,890	31,598	39,122
6	19.08784	18,038	21,646	25,253	29,319	32,068	39,703
7	19.37127	18,306	21,967	25,628	29,754	32,544	40,292
8	19.65891	18,578	22,293	26,009	30,196	33,027	40,891
9	19.95082	18,854	22,624	26,395	30,644	33,517	41,498
10	20.24707	19,133	22,960	26,787	31,099	34,015	42,114
11	20.54771	19,418	23,301	27,185	31,561	34,520	42,739
12	20.85282	19,706	23,647	27,588	32,030	35,033	43,374
13	21.16246	19,999	23,998	27,998	32,506	35,553	44,018
14	21.47670	20,295	24,355	28,414	32,988	36,081	44,672
15	21.79561	20,597	24,716	28,836	33,478	36,617	45,335
16	22.11925	20,903	25,083	29,264	33,975	37,160	46,008
17	22.44769	21,213	25,456	29,698	34,480	37,712	46,691
18	22.78101	21,528	25,834	30,139	34,992	38,272	47,385
19	23.11928	21,848	26,217	30,587	35,511	38,840	48,088
20	23.46258	22,172	26,607	31,041	36,039	39,417	48,802
21	23.81097	22,501	27,002	31,502	36,574	40,002	49,527
22	24.16454	22,835	27,403	31,970	37,117	40,596	50,262
23	24.52335	23,175	27,809	32,444	37,668	41,199	51,009
24	24.88749	23,519	28,222	32,926	38,227	41,811	51,766
25	25.25704	23,868	28,641	33,415	38,795	42,432	52,535
26	25.63208	24,222	29,067	33,911	39,371	43,062	53,315
27	26.01269	24,582	29,498	34,415	39,955	43,701	54,106
28	26.39895	24,947	29,936	34,926	40,549	44,350	54,910
29	26.79094	25,317	30,381	35,444	41,151	45,009	55,725
30	27.18876	25,693	30,832	35,971	41,762	45,677	56,553

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

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

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

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

Hourly Rate for Substitute Bus Driver: \$ 17.99498 per hour

Field Trip Rate for Non-Regular School Bus Driver: \$ 17.99498 per hour

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

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



Grade S11

Unassigned

2022 - 2023

Step	Hourly Rate	8 hours/day 260 days/year
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1	\$ 18.61827	\$ 38,726
2	18.89473	39,301
3	19.17529	39,885
4	19.46002	40,477
5	19.74898	41,078
6	20.04223	41,688
7	20.33983	42,307
8	20.64186	42,935
9	20.94836	43,573
10	21.25942	44,220
11	21.57510	44,876
12	21.89546	45,543
13	22.22059	46,219
14	22.55054	46,905
15	22.88539	47,602
16	23.22521	48,308
17	23.57007	49,026
18	23.92006	49,754
19	24.27525	50,493
20	24.63571	51,242
21	25.00152	52,003
22	25.37276	52,775
23	25.74952	53,559
24	26.13187	54,354
25	26.51990	55,161
26	26.91369	55,980
27	27.31332	56,812
28	27.71889	57,655
29	28.13049	58,511
30	28.54819	59,380

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

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



Grade S12

Unassigned

2022 - 2023

Step	Hourly Rate	8 hours/day 260 days/year
1	\$ 19.54918	\$ 40,662
2	19.83946	41,266
3	20.13405	41,879
4	20.43302	42,501
5	20.73643	43,132
6	21.04434	43,772
7	21.35682	44,422
8	21.67395	45,082
9	21.99578	45,751
10	22.32239	46,431
11	22.65385	47,120
12	22.99024	47,820
13	23.33162	48,530
14	23.67806	49,250
15	24.02966	49,982
16	24.38647	50,724
17	24.74858	51,477
18	25.11607	52,241
19	25.48901	53,017
20	25.86749	53,804
21	26.25160	54,603
22	26.64140	55,414
23	27.03699	56,237
24	27.43846	57,072
25	27.84589	57,919
26	28.25937	58,779
27	28.67899	59,652
28	29.10484	60,538
29	29.53701	61,437
30	29.97560	62,349

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

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



Grade S13

Unassigned

2022 - 2023

Step	Hourly Rate	8 hours/day 260 days/year
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1	\$ 20.52664	\$ 42,695
2	20.83143	43,329
3	21.14076	43,973
4	21.45467	44,626
5	21.77325	45,288
6	22.09656	45,961
7	22.42467	46,643
8	22.75765	47,336
9	23.09557	48,039
10	23.43851	48,752
11	23.78655	49,476
12	24.13975	50,211
13	24.49820	50,956
14	24.86197	51,713
15	25.23114	52,481
16	25.60579	53,260
17	25.98601	54,051
18	26.37187	54,853
19	26.76346	55,668
20	27.16087	56,495
21	27.56417	57,333
22	27.97347	58,185
23	28.38884	59,049
24	28.81039	59,926
25	29.23819	60,815
26	29.67234	61,718
27	30.11294	62,635
28	30.56008	63,565
29	31.01386	64,509
30	31.47438	65,467

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

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



Grade S14
Clerk of the School Board
2022 - 2023

Step	Hourly Rate	8 hours/day 260 days/year
1	\$ 21.55297	\$ 44,830
2	21.87301	45,496
3	22.19779	46,171
4	22.52741	46,857
5	22.86191	47,553
6	23.20139	48,259
7	23.54590	48,975
8	23.89553	49,703
9	24.25035	50,441
10	24.61044	51,190
11	24.97587	51,950
12	25.34674	52,721
13	25.72311	53,504
14	26.10507	54,299
15	26.49270	55,105
16	26.88608	55,923
17	27.28531	56,753
18	27.69046	57,596
19	28.10163	58,451
20	28.51891	59,319
21	28.94238	60,200
22	29.37214	61,094
23	29.80829	62,001
24	30.25091	62,922
25	30.70010	63,856
26	31.15596	64,804
27	31.61859	65,767
28	32.08809	66,743
29	32.56456	67,734
30	33.04810	68,740

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

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

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

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



Grade S15
Unassigned
2022 - 2023

Step	Hourly Rate	8 hours/day 260 days/year
1	\$ 22.63062	\$ 47,072
2	22.96666	47,771
3	23.30768	48,480
4	23.65378	49,200
5	24.00501	49,930
6	24.36145	50,672
7	24.72319	51,424
8	25.09030	52,188
9	25.46287	52,963
10	25.84096	53,749
11	26.22467	54,547
12	26.61407	55,357
13	27.00926	56,179
14	27.41032	57,013
15	27.81733	57,860
16	28.23039	58,719
17	28.64957	59,591
18	29.07499	60,476
19	29.50672	61,374
20	29.94486	62,285
21	30.38950	63,210
22	30.84075	64,149
23	31.29870	65,101
24	31.76345	66,068
25	32.23510	67,049
26	32.71375	68,045
27	33.19952	69,055
28	33.69249	70,080
29	34.19278	71,121
30	34.70051	72,177

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

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



Grade S16
Computer Technician I
Media Clerk
2022 - 2023

Step	Hourly Rate	7	8
		hours/day 200 days/year	hours/day 260 days/year
1	\$ 23.76215	\$ 33,267	\$ 49,425
2	24.11499	33,761	50,159
3	24.47307	34,262	50,904
4	24.83647	34,771	51,660
5	25.20526	35,287	52,427
6	25.57953	35,811	53,205
7	25.95935	36,343	53,995
8	26.34482	36,883	54,797
9	26.73601	37,430	55,611
10	27.13301	37,986	56,437
11	27.53590	38,550	57,275
12	27.94478	39,123	58,125
13	28.35973	39,704	58,988
14	28.78083	40,293	59,864
15	29.20820	40,891	60,753
16	29.64190	41,499	61,655
17	30.08205	42,115	62,571
18	30.52874	42,740	63,500
19	30.98205	43,375	64,443
20	31.44210	44,019	65,400
21	31.90898	44,673	66,371
22	32.38279	45,336	67,356
23	32.86364	46,009	68,356
24	33.35162	46,692	69,371
25	33.84686	47,386	70,401
26	34.34944	48,089	71,447
27	34.85949	48,803	72,508
28	35.37711	49,528	73,584
29	35.90242	50,263	74,677
30	36.43553	51,010	75,786

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

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

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

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

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

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



Grade S17
Accounting/Finance Specialist
Employee Benefits/Payroll Specialist
Grant Specialist
Student Information Systems Specialist
2022 - 2023

Step	Hourly Rate	8 hours/day 260 days/year
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1	\$ 24.95026	\$ 51,897
2	25.32074	52,667
3	25.69672	53,449
4	26.07829	54,243
5	26.46552	55,048
6	26.85850	55,866
7	27.25732	56,695
8	27.66206	57,537
9	28.07281	58,391
10	28.48966	59,258
11	28.91270	60,138
12	29.34202	61,031
13	29.77771	61,938
14	30.21988	62,857
15	30.66861	63,791
16	31.12400	64,738
17	31.58615	65,699
18	32.05517	66,675
19	32.53115	67,665
20	33.01420	68,670
21	33.50443	69,689
22	34.00193	70,724
23	34.50682	71,774
24	35.01920	72,840
25	35.53920	73,922
26	36.06691	75,019
27	36.60247	76,133
28	37.14597	77,264
29	37.69754	78,411
30	38.25731	79,575

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

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

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

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



**Grade S18
Computer Technician II
2022 - 2023**

Step	Hourly Rate	8 hours/day 260 days/year
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1	\$ 26.19777	\$ 54,491
2	26.58678	55,300
3	26.98156	56,122
4	27.38220	56,955
5	27.78880	57,801
6	28.20143	58,659
7	28.62019	59,530
8	29.04516	60,414
9	29.47645	61,311
10	29.91414	62,221
11	30.35833	63,145
12	30.80912	64,083
13	31.26660	65,035
14	31.73087	66,000
15	32.20204	66,980
16	32.68020	67,975
17	33.16546	68,984
18	33.65793	70,008
19	34.15771	71,048
20	34.66491	72,103
21	35.17965	73,174
22	35.70203	74,260
23	36.23216	75,363
24	36.77016	76,482
25	37.31616	77,618
26	37.87026	78,770
27	38.43259	79,940
28	39.00327	81,127
29	39.58242	82,331
30	40.17017	83,554

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

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

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

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



**Grade S19
Unassigned
2022 - 2023**

Step	Hourly Rate	8 hours/day 260 days/year
1	\$ 27.50766	\$ 57,216
2	27.91611	58,066
3	28.33064	58,928
4	28.75131	59,803
5	29.17824	60,691
6	29.61150	61,592
7	30.05120	62,506
8	30.49742	63,435
9	30.95027	64,377
10	31.40985	65,332
11	31.87625	66,303
12	32.34957	67,287
13	32.82993	68,286
14	33.31741	69,300
15	33.81214	70,329
16	34.31421	71,374
17	34.82374	72,433
18	35.34083	73,509
19	35.86560	74,600
20	36.39816	75,708
21	36.93863	76,832
22	37.48713	77,973
23	38.04377	79,131
24	38.60867	80,306
25	39.18197	81,498
26	39.76377	82,709
27	40.35422	83,937
28	40.95343	85,183
29	41.56154	86,448
30	42.17868	87,732

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

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



**Grade S20
Programmer
School Nurse
2022 - 2023**

Step	Hourly Rate	8	8
		hours/day 200 days/year	hours/day 260 days/year
1	\$ 28.88304	\$ 46,213	\$ 60,077
2	29.31192	46,899	60,969
3	29.74717	47,595	61,874
4	30.18888	48,302	62,793
5	30.63715	49,019	63,725
6	31.09208	49,747	64,672
7	31.55376	50,486	65,632
8	32.02229	51,236	66,606
9	32.49779	51,996	67,595
10	32.98034	52,769	68,599
11	33.47006	53,552	69,618
12	33.96705	54,347	70,651
13	34.47142	55,154	71,701
14	34.98328	55,973	72,765
15	35.50275	56,804	73,846
16	36.02992	57,648	74,942
17	36.56492	58,504	76,055
18	37.10787	59,373	77,184
19	37.65888	60,254	78,330
20	38.21807	61,149	79,494
21	38.78556	62,057	80,674
22	39.36148	62,978	81,872
23	39.94596	63,914	83,088
24	40.53911	64,863	84,321
25	41.14106	65,826	85,573
26	41.75196	66,803	86,844
27	42.37193	67,795	88,134
28	43.00110	68,802	89,442
29	43.63962	69,823	90,770
30	44.28762	70,860	92,118

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

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

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

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

Hourly Rate for Substitute School Nurse \$ 28.88304 per hour

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

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



**Grade S21
Unassigned
2022 - 2023**

Step	Hourly Rate	8 hours/day 260 days/year
1	\$ 30.32719	\$ 63,081
2	30.77752	64,017
3	31.23453	64,968
4	31.69832	65,933
5	32.16901	66,912
6	32.64668	67,905
7	33.13144	68,913
8	33.62341	69,937
9	34.12268	70,975
10	34.62936	72,029
11	35.14356	73,099
12	35.66540	74,184
13	36.19499	75,286
14	36.73245	76,403
15	37.27788	77,538
16	37.83142	78,689
17	38.39317	79,858
18	38.96326	81,044
19	39.54182	82,247
20	40.12897	83,468
21	40.72484	84,708
22	41.32956	85,965
23	41.94325	87,242
24	42.56606	88,537
25	43.19812	89,852
26	43.83956	91,186
27	44.49053	92,540
28	45.15116	93,914
29	45.82160	95,309
30	46.50200	96,724

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

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



Grade S22
Clerk of the Works
School Social Worker
Workforce Coordinator
2022 - 2023

Step	Hourly Rate	4	8
		hours/day 260 days/year	hours/day 210 days/year
1	\$ 31.84355	\$ 33,117	\$ 53,497
2	32.31639	33,609	54,292
3	32.79625	34,108	55,098
4	33.28324	34,615	55,916
5	33.77746	35,129	56,746
6	34.27901	35,650	57,589
7	34.78802	36,180	58,444
8	35.30458	36,717	59,312
9	35.82881	37,262	60,192
10	36.36083	37,815	61,086
11	36.90074	38,377	61,993
12	37.44868	38,947	62,914
13	38.00474	39,525	63,848
14	38.56907	40,112	64,796
15	39.14178	40,707	65,758
16	39.72299	41,312	66,735
17	40.31283	41,925	67,726
18	40.91143	42,548	68,731
19	41.51891	43,180	69,752
20	42.13542	43,821	70,788
21	42.76108	44,472	71,839
22	43.39603	45,132	72,905
23	44.04042	45,802	73,988
24	44.69436	46,482	75,087
25	45.35802	47,172	76,201
26	46.03154	47,873	77,333
27	46.71505	48,584	78,481
28	47.40872	49,305	79,647
29	48.11268	50,037	80,829
30	48.82710	50,780	82,030

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

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

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

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



Grade S23

Unassigned

2022 - 2023

Step	Hourly Rate	8 hours/day 260 days/year
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1	\$ 33.43573	\$ 69,546
2	33.93221	70,579
3	34.43607	71,627
4	34.94740	72,691
5	35.46633	73,770
6	35.99296	74,865
7	36.52742	75,977
8	37.06981	77,105
9	37.62025	78,250
10	38.17887	79,412
11	38.74578	80,591
12	39.32111	81,788
13	39.90498	83,002
14	40.49752	84,235
15	41.09887	85,486
16	41.70914	86,755
17	42.32847	88,043
18	42.95700	89,351
19	43.59486	90,677
20	44.24219	92,024
21	44.89914	93,390
22	45.56584	94,777
23	46.24244	96,184
24	46.92908	97,612
25	47.62593	99,062
26	48.33311	100,533
27	49.05081	102,026
28	49.77915	103,541
29	50.51832	105,078
30	51.26845	106,638

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

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



Grade S24

Coordinator of Athletic Training
Coordinator of School Counseling
Coordinator of Technology Systems
Regional Adult Education Program Manager
School Psychologist
2022 - 2023

Step	Hourly Rate	8 hours/day 200 days/year	8 hours/day 210 days/year	8 hours/day 220 days/year	8 hours/day 260 days/year
1	\$ 35.10752	\$ 56,172	\$ 58,981	\$ 61,789	\$ 73,024
2	\$ 35.62882	57,006	59,856	62,707	74,108
3	\$ 36.15787	57,853	60,745	63,638	75,208
4	\$ 36.69477	58,712	61,647	64,583	76,325
5	\$ 37.23965	59,583	62,563	65,542	77,458
6	\$ 37.79261	60,468	63,492	66,515	78,609
7	\$ 38.35379	61,366	64,434	67,503	79,776
8	\$ 38.92330	62,277	65,391	68,505	80,960
9	\$ 39.50126	63,202	66,362	69,522	82,163
10	\$ 40.08781	64,140	67,348	70,555	83,383
11	\$ 40.68307	65,093	68,348	71,602	84,621
12	\$ 41.28716	66,059	69,362	72,665	85,877
13	\$ 41.90023	67,040	70,392	73,744	87,152
14	\$ 42.52240	68,036	71,438	74,839	88,447
15	\$ 43.15381	69,046	72,498	75,951	89,760
16	\$ 43.79459	70,071	73,575	77,078	91,093
17	\$ 44.44489	71,112	74,667	78,223	92,445
18	\$ 45.10485	72,168	75,776	79,385	93,818
19	\$ 45.77460	73,239	76,901	80,563	95,211
20	\$ 46.45430	74,327	78,043	81,760	96,625
21	\$ 47.14409	75,431	79,202	82,974	98,060
22	\$ 47.84413	76,551	80,378	84,206	99,516
23	\$ 48.55456	77,687	81,572	85,456	100,993
24	\$ 49.27554	78,841	82,783	86,725	102,493
25	\$ 50.00722	80,012	84,012	88,013	104,015
26	\$ 50.74977	81,200	85,260	89,320	105,560
27	\$ 51.50335	82,405	86,526	90,646	107,127
28	\$ 52.26811	83,629	87,810	91,992	108,718
29	\$ 53.04423	84,871	89,114	93,358	110,332
30	\$ 53.83188	86,131	90,438	94,744	111,970

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

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

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

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

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

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



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

2022 - 2023

		8 hrs/day	8 hrs/day	8 hrs/day
Step	Hourly Rate	210 days/year	220 days/year	260 days/year

1	\$ 38.00238	\$ 63,844	\$ 66,885	\$ 79,045
2	\$ 38.68136	64,985	68,080	\$ 80,457
3	\$ 39.37247	66,146	69,296	\$ 81,895
4	\$ 40.07593	67,328	70,534	\$ 83,358
5	\$ 40.79196	68,530	71,794	\$ 84,847
6	\$ 41.52078	69,755	73,077	\$ 86,363
7	\$ 42.26263	71,001	74,383	\$ 87,906
8	\$ 43.01773	72,270	75,712	\$ 89,477
9	\$ 43.78632	73,561	77,064	\$ 91,076
10	\$ 44.56864	74,875	78,441	\$ 92,703
11	\$ 45.36494	76,213	79,843	\$ 94,359
12	\$ 46.17546	77,575	81,269	\$ 96,045
13	\$ 47.00047	78,961	82,721	\$ 97,761
14	\$ 47.84022	80,372	84,199	\$ 99,508
15	\$ 48.69497	81,808	85,704	\$ 101,286
16	\$ 49.56499	83,269	87,235	\$ 103,095
17	\$ 50.45056	84,757	88,793	\$ 104,937
18	\$ 51.35195	86,271	90,380	\$ 106,812
19	\$ 52.26945	87,813	91,995	\$ 108,720
20	\$ 53.20333	89,382	93,638	\$ 110,663

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

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

Benefits for Elementary School Assistant and Summer School Principal

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

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



Grade A03
Middle School Assistant Principal
Coordinator of Transportation
Coordinator of Alternative Education and Attendance
Coordinator of Special Education & Student Services
Regional Adult Education Program Manager

2022 - 2023

	8	hours/day
	260	
Step	Hourly Rate	days/year

1	\$ 35.47102	\$ 73,780
2	\$ 36.10477	75,098
3	\$ 36.74985	76,440
4	\$ 37.40645	77,805
5	\$ 38.07479	79,196
6	\$ 38.75506	80,611
7	\$ 39.44749	82,051
8	\$ 40.15229	83,517
9	\$ 40.86968	85,009
10	\$ 41.59989	86,528
11	\$ 42.34315	88,074
12	\$ 43.09969	89,647
13	\$ 43.86974	91,249
14	\$ 44.65355	92,879
15	\$ 45.45137	94,539
16	\$ 46.26344	96,228
17	\$ 47.09002	97,947
18	\$ 47.93137	99,697
19	\$ 48.78775	101,479
20	\$ 49.65943	103,292

Benefits for Middle School Assistant Principal, Coordinator of Transportation, Coordinator of Alternative Education and Attendance, and Coordinator of Special Education & Student Services

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

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



**Grade A04
High School Assistant Principal
High School Assistant Principal and Division Coordinator of Assessment
2022 - 2023**

	8	hours/day
	260	
Step	Hourly Rate	days/year

1	\$ 38.13135	\$ 79,313
2	\$ 38.81263	80,730
3	\$ 39.50609	82,173
4	\$ 40.21194	83,641
5	\$ 40.93040	85,135
6	\$ 41.66169	86,656
7	\$ 42.40605	88,205
8	\$ 43.16371	89,781
9	\$ 43.93491	91,385
10	\$ 44.71989	93,017
11	\$ 45.51889	94,679
12	\$ 46.33216	96,371
13	\$ 47.15997	98,093
14	\$ 48.00257	99,845
15	\$ 48.86022	101,629
16	\$ 49.73320	103,445
17	\$ 50.62177	105,293
18	\$ 51.52622	107,175
19	\$ 52.44683	109,089
20	\$ 53.38389	111,038

Benefits for High School Assistant Principal and High School Assistant Principal and Division Coordinator of Assessment

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

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



**Grade A05
Elementary Principal**

2022 - 2023

		8
		hrs/day
		260
Step	Hourly Rate	days/year

1	\$ 40.99120	\$ 85,262
2	\$ 41.72358	86,785
3	\$ 42.46905	88,336
4	\$ 43.22783	89,914
5	\$ 44.00018	91,520
6	\$ 44.78632	93,156
7	\$ 45.58651	94,820
8	\$ 46.40099	96,514
9	\$ 47.23003	98,238
10	\$ 48.07388	99,994
11	\$ 48.93280	101,780
12	\$ 49.80708	103,599
13	\$ 50.69697	105,450
14	\$ 51.60276	107,334
15	\$ 52.52474	109,251
16	\$ 53.46319	111,203
17	\$ 54.41840	113,190
18	\$ 55.39069	115,213
19	\$ 56.38034	117,271
20	\$ 57.38768	119,366

Benefits for Elementary Principal & Supervisor of Technology and Data Management

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

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



**Grade A06
Middle School Principal**

2022 - 2023

Step	Hourly Rate	8 hours/day 260 days/year
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1	\$ 44.06554	\$ 91,656
2	\$ 44.85285	93,294
3	\$ 45.65422	94,961
4	\$ 46.46992	96,657
5	\$ 47.30019	98,384
6	\$ 48.14529	100,142
7	\$ 49.00549	101,931
8	\$ 49.88107	103,753
9	\$ 50.77228	105,606
10	\$ 51.67942	107,493
11	\$ 52.60276	109,414
12	\$ 53.54261	111,369
13	\$ 54.49924	113,358
14	\$ 55.47297	115,384
15	\$ 56.46409	117,445
16	\$ 57.47293	119,544
17	\$ 58.49978	121,680
18	\$ 59.54499	123,854
19	\$ 60.60887	126,066
20	\$ 61.69175	128,319

Benefits for Middle School Principal

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

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



**Grade A07
Director
High School Principal**

2022 - 2023

	8	hours/day
	260	days/year
Step	Hourly Rate	

1	\$ 47.37045	\$ 98,531
2	\$ 48.21681	100,291
3	\$ 49.07829	102,083
4	\$ 49.95516	103,907
5	\$ 50.84770	105,763
6	\$ 51.75619	107,653
7	\$ 52.68091	109,576
8	\$ 53.62215	111,534
9	\$ 54.58020	113,527
10	\$ 55.55537	115,555
11	\$ 56.54797	117,620
12	\$ 57.55830	119,721
13	\$ 58.58669	121,860
14	\$ 59.63344	124,038
15	\$ 60.69890	126,254
16	\$ 61.78340	128,509
17	\$ 62.88727	130,806
18	\$ 64.01086	133,143
19	\$ 65.15453	135,521
20	\$ 66.31863	137,943

Benefits for Director and High School Principal

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

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



**Grade A08
Executive Director;
Chief Financial Officer**

2022 - 2023

	8
	hours/day
	260
Step	days/year

1	\$ 50.92324	\$ 105,920
2	\$ 51.83307	107,813
3	\$ 52.75916	109,739
4	\$ 53.70180	111,700
5	\$ 54.66128	113,695
6	\$ 55.63790	115,727
7	\$ 56.63197	117,795
8	\$ 57.64381	119,899
9	\$ 58.67372	122,041
10	\$ 59.72203	124,222
11	\$ 60.78907	126,441
12	\$ 61.87518	128,700
13	\$ 62.98069	131,000
14	\$ 64.10595	133,340
15	\$ 65.25132	135,723
16	\$ 66.41715	138,148
17	\$ 67.60381	140,616
18	\$ 68.81168	143,128
19	\$ 70.04112	145,686
20	\$ 71.29253	148,288

Benefits for Director and High School Principal

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

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



**Grade A10
Assistant Superintendent**

2022 - 2023

		8
		hours/day
		260
Step	Hourly Rate	days/year

1	\$ 58.84817	\$ 122,404
2	\$ 59.89959	124,591
3	\$ 60.96981	126,817
4	\$ 62.05914	129,083
5	\$ 63.16794	131,389
6	\$ 64.29655	133,737
7	\$ 65.44532	136,126
8	\$ 66.61462	138,558
9	\$ 67.80481	141,034
10	\$ 69.01627	143,554
11	\$ 70.24937	146,119
12	\$ 71.50450	148,729
13	\$ 72.78206	151,387
14	\$ 74.08244	154,091
15	\$ 75.40606	156,845
16	\$ 76.75332	159,647
17	\$ 78.12466	162,499
18	\$ 79.52049	165,403
19	\$ 80.94127	168,358
20	\$ 82.38743	171,366

Benefits for Assistant Superintendent

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

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



CITY OF SALEM SCHOOL DIVISION

**SALEM CITY SCHOOLS
2022-2023 ADMINISTRATOR SALARY SCALE**

Step	A01	A03	A04	A05	A06	A07	A08	A10
	210 Days	260 Days	260 Days	260 Days	260 Days	260 Days	260 Days	260 Days
	Elem School Assistant Principal; Coordinator of Preschool and EL Programs	Middle School Assistant Principal; Coordinator of Transportation; Coordinator of Alternative Education and Attendance; Coordinator of Special Education & Student Services; Regional Adult Education Program Manager	High School Assistant Principal; High School Assistant Principal & Division Coord. of Assessment	Elementary Principal	Middle School Principal	Director; High School Principal	Executive Director; Chief Financial Officer	Assistant Superintendent

1	\$ 63,844	\$ 73,780	\$ 79,313	\$ 85,262	\$ 91,656	\$ 98,531	\$ 105,920	\$ 122,404
2	64,985	75,098	80,730	86,785	93,294	100,291	107,813	124,591
3	66,146	76,440	82,173	88,336	94,961	102,083	109,739	126,817
4	67,328	77,805	83,641	89,914	96,657	103,907	111,700	129,083
5	68,530	79,196	85,135	91,520	98,384	105,763	113,695	131,389
6	69,755	80,611	86,656	93,156	100,142	107,653	115,727	133,737
7	71,001	82,051	88,205	94,820	101,931	109,576	117,795	136,126
8	72,270	83,517	89,781	96,514	103,753	111,534	119,899	138,558
9	73,561	85,009	91,385	98,238	105,606	113,527	122,041	141,034
10	74,875	86,528	93,017	99,994	107,493	115,555	124,222	143,554
11	76,213	88,074	94,679	101,780	109,414	117,620	126,441	146,119
12	77,575	89,647	96,371	103,599	111,369	119,721	128,700	148,729
13	78,961	91,249	98,093	105,450	113,358	121,860	131,000	151,387
14	80,372	92,879	99,845	107,334	115,384	124,038	133,340	154,091
15	81,808	94,539	101,629	109,251	117,445	126,254	135,723	156,845
16	83,269	96,228	103,445	111,203	119,544	128,509	138,148	159,647
17	84,757	97,947	105,293	113,190	121,680	130,806	140,616	162,499
18	86,271	99,697	107,175	115,213	123,854	133,143	143,128	165,403
19	87,813	101,479	109,089	117,271	126,066	135,521	145,686	168,358
20	89,382	103,292	111,038	119,366	128,319	137,943	148,288	171,366

Benefits for 10-month Positions (210 day)

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

Benefits for 12-month Positions (260 day)

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

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