FY 26 Operating Budget for Presentation

Budget Year 2026

Fund **30 - School General Fund**

REVENUE

Locations **110 - Central Instruction**

Function **00 - Revenue**

Sub-Function **00 - Revenues**

Level **9 - District Wide**

Program **000 - General Revenue**

G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Mgr/ Supt Recommended	Difference Vs Adopted
30-110-00-00-9-000-61000	Sales Tax 1 Cent	4,876,051.90	4,518,864.28	4,091,298.74	3,870,780.00	3,995,232.00	124,452.00
30-110-00-00-9-000-61003	Sales Tax 1/8 Cent	513,483.22	513,926.28	509,638.26	552,968.00	570,747.00	17,779.00
30-110-00-00-9-000-61006	Basic Aid	11,014,754.34	11,529,293.00	14,737,387.00	15,388,751.00	16,813,790.00	1,425,039.00
30-110-00-00-9-000-61009	Vocational Education	172,168.00	238,061.00	273,340.00	332,091.00	358,184.00	26,093.00
30-110-00-00-9-000-61012	Gifted Education	120,983.00	124,699.00	143,178.00	142,643.00	153,851.00	11,208.00
30-110-00-00-9-000-61015	Special Education	1,272,650.00	1,394,358.00	1,600,992.00	1,749,608.00	2,104,582.00	354,974.00
30-110-00-00-9-000-61018	Textbooks (SOQ)	197,994.45	300,138.00	344,617.00	356,920.00	384,964.00	28,044.00
30-110-00-00-9-000-61019	At Risk (SOQ)	.00	.00	.00	.00	1,797,983.00	1,797,983.00
30-110-00-00-9-000-61021	Prevention, Intervention, Remediation	283,845.00	310,613.00	356,644.00	385,582.00	.00	(385,582.00)
30-110-00-00-9-000-61024	English as 2nd Language	124,116.00	159,789.00	156,918.00	193,123.00	365,328.00	172,205.00
30-110-00-00-9-000-61027	Remedial Summer School-SOQ	191,651.00	70,495.00	60,214.00	59,821.00	132,888.00	73,067.00
30-110-00-00-9-000-61050	VRS Teacher Retirement Reimb-Instructional	1,603,027.00	1,691,368.00	1,942,016.00	1,823,158.00	1,896,693.00	73,535.00
30-110-00-00-9-000-61053	FICA Reimb - Instructional	688,673.00	725,520.00	833,037.00	846,944.00	882,239.00	35,295.00
30-110-00-00-9-000-61056	VRS Group Life Insurance Reimb - Instructional	48,859.00	52,147.00	59,875.00	60,178.00	55,290.00	(4,888.00)
30-110-00-00-9-000-61101	At Risk (Incentive Funded)	237,786.77	305,168.00	17,287.00	656,159.00	.00	(656,159.00)
30-110-00-00-9-000-61104	Virginia Workplace Readiness Skills Assessment	945.91	1,101.71	970.59	1,225.00	1,225.00	.00
30-110-00-00-9-000-61110	Albuterol and Valved Holding Chambers Grant	433.21	.00	.00	.00	.00	.00
30-110-00-00-9-000-61111	Supplemental GF Payments in Lieu of Food and Hygiene Tax	.00	286,523.00	683,376.00	.00	700,857.00	700,857.00
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	739,996.00	731,048.00	2,135,956.00	536,127.00	1,292,265.00	756,138.00
30-110-00-00-9-000-61114	Rebenchmarking Hold Harmless	.00	442,198.17	334,037.00	.00	.00	.00

FY 26 Operating Budget for Presentation

Budget Year 2026

G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund **30 - School General Fund**							
REVENUE							
Locations **110 - Central Instruction**							
Function **00 - Revenue**							
Sub-Function **00 - Revenues**							
Level **9 - District Wide**							
Program **000 - General Revenue**							
30-110-00-00-9-000-61115	Adult Education	.00	.00	24,382.71	49,443.00	49,443.00	.00
30-110-00-00-9-000-61124	Homebound	2,845.33	6,334.00	345.49	595.00	.00	(595.00)
30-110-00-00-9-000-61306	Regular Foster Care	119,453.00	71,302.00	72,398.00	234,880.00	274,619.00	39,739.00
30-110-00-00-9-000-61309	Textbooks (Lottery Funded)	52,045.55	.00	.00	.00	.00	.00
30-110-00-00-9-000-61315	Early Reading Intervention	142,419.00	101,021.00	143,309.00	176,206.00	84,037.00	(92,169.00)
30-110-00-00-9-000-61318	Spec Ed - Regional Prog Tuition Reimb	426,844.06	442,320.00	558,954.00	559,944.00	589,567.00	29,623.00
30-110-00-00-9-000-61321	Career & Technical Ed - Equipment	11,569.13	12,935.67	11,812.72	12,936.00	11,813.00	(1,123.00)
30-110-00-00-9-000-61327	Spec Ed - Foster Care	125,665.87	147,106.04	201,375.00	.00	.00	.00
30-110-00-00-9-000-61330	At Risk (Lottery Funded)	199,659.23	336,103.00	745,307.00	557,847.00	639,527.00	81,680.00
30-110-00-00-9-000-61336	K-3 Primary Class Size Reduction	231,238.00	202,036.00	189,191.00	234,628.00	225,775.00	(8,853.00)
30-110-00-00-9-000-61342	Mentor Teacher Program	693.00	699.00	494.00	494.00	283.00	(211.00)
30-110-00-00-9-000-61354	Industry Certification Costs	4,200.42	4,752.51	4,186.91	7,275.00	7,275.00	.00
30-110-00-00-9-000-61355	CTE STEM-H Industry Credentials	1,532.31	1,784.69	1,572.29	2,000.00	2,000.00	.00
30-110-00-00-9-000-61357	Project Graduation - Senior Year	6,922.00	6,899.00	6,899.00	6,626.00	6,626.00	.00
30-110-00-00-9-000-61363	SOL Algebra Readiness Grant	43,321.00	47,790.00	50,096.00	69,395.00	77,629.00	8,234.00
30-110-00-00-9-000-61369	Supplemental Lottery Per Pupil Allocation	945,539.00	915,948.00	1,054,103.00	1,080,502.00	965,087.00	(115,415.00)
30-110-00-00-9-000-61400	Natl Board Certification Bonus	60,000.00	62,500.00	52,500.00	62,500.00	62,500.00	.00
30-110-00-00-9-000-61415	DMAS State Healthcare - Medicaid	51,477.16	38,343.69	126,013.36	10,000.00	35,000.00	25,000.00
30-110-00-00-9-000-61420	E-Rate Services	1,006.92	.00	.00	.00	.00	.00
30-110-00-00-9-000-61530	DERA National Grant 66.039	20,000.00	.00	.00	.00	.00	.00
30-110-00-00-9-000-61550	ARPA Bonus Payments to School Divisions	.00	387,066.34	.00	.00	.00	.00

G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund **30 - School General Fund**							
REVENUE							
Locations **110 - Central Instruction**							
Function **00 - Revenue**							
Sub-Function **00 - Revenues**							
Level **9 - District Wide**							
Program **000 - General Revenue**							
30-110-00-00-9-000-63018	Inception of Lease - Other Financing Source	.00	131,663.14	.00	.00	.00	.00
30-110-00-00-9-000-63019	Inception of Subscriptions - Other Financing Sources	.00	131,496.76	34,059.30	.00	.00	.00
30-110-00-00-9-000-63020	Sale Of Property/Equipment	24,689.45	14,342.62	8,838.56	.00	8,000.00	8,000.00
30-110-00-00-9-000-63050	Miscellaneous Income	76,764.26	3,537.41	45,599.90	20,000.00	20,000.00	.00
30-110-00-00-9-000-63115	Alternative Ed Program Reimbursement	90,176.00	93,561.00	100,576.00	69,569.00	74,108.00	4,539.00
30-110-00-00-9-000-63200	Tuition - Non Resident Day Student	181,260.64	179,049.96	150,553.66	195,000.00	195,000.00	.00
30-110-00-00-9-000-63203	Tuition – Non Resident ISN	36,599.36	.00	240.80	.00	.00	.00
30-110-00-00-9-000-63210	Tuition - Summer School	29,676.00	4,752.50	37,374.45	25,000.00	25,000.00	.00
30-110-00-00-9-000-63215	VWCC - Dual Enrollment Reimb	57,545.50	40,057.50	60,092.00	60,000.00	80,000.00	20,000.00
30-110-00-00-9-000-63230	Driver Education Fees	20,027.50	23,375.00	21,180.00	30,000.00	25,000.00	(5,000.00)
30-110-00-00-9-000-63235	AP Exam Fees	783.00	402.00	218.00	.00	.00	.00
30-110-00-00-9-000-63245	Technology Use Fees	860.00	2,260.00	2,894.10	.00	.00	.00
30-110-00-00-9-000-63270	New Horizons Healthcare Partnership	.00	.00	.00	.00	59,502.00	59,502.00
30-110-00-00-9-000-63590	School Bus Pupil Transportation	53,646.94	88,799.56	81,736.58	.00	.00	.00
30-110-00-00-9-000-63595	School Bus Operation Other Income	1,198.61	4,484.46	5,352.81	.00	.00	.00
30-110-00-00-9-000-63598	Facilities Rental	13,350.00	22,926.42	23,330.68	10,000.00	19,500.00	9,500.00
30-110-00-00-9-000-63599	Broadband Lease	24,735.26	25,474.00	26,238.23	27,372.00	27,786.00	414.00
30-110-00-00-9-000-63601	Insurance Adj/Refunds/Rebates	324,923.01	34,185.64	50,444.52	5,000.00	5,000.00	.00
30-110-00-00-9-000-63610	Lease Revenue	.00	24,099.09	24,099.09	.00	.00	.00
30-110-00-00-9-000-63611	Lease Interest Revenue	.00	16,347.14	16,025.25	.00	.00	.00
30-110-00-00-9-000-63612	Lease Revenue Offset	.00	(25,412.00)	(26,173.23)	.00	.00	.00

G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund **30 - School General Fund**							
REVENUE							
Locations **110 - Central Instruction**							
Function **00 - Revenue**							
Sub-Function **00 - Revenues**							
Level **9 - District Wide**							
Program **000 - General Revenue**							
30-110-00-00-9-000-69999	Contingencies	.00	.00	.00	50,000.00	50,000.00	.00
	Program **000 - General Revenue** Totals	$25,676,084.31	$27,201,653.58	$32,392,401.77	$30,719,290.00	$35,332,195.00	$4,612,905.00
	Level **9 - District Wide** Totals	$25,676,084.31	$27,201,653.58	$32,392,401.77	$30,719,290.00	$35,332,195.00	$4,612,905.00
	Sub-Function **00 - Revenues** Totals	$25,676,084.31	$27,201,653.58	$32,392,401.77	$30,719,290.00	$35,332,195.00	$4,612,905.00
	Function **00 - Revenue** Totals	$25,676,084.31	$27,201,653.58	$32,392,401.77	$30,719,290.00	$35,332,195.00	$4,612,905.00
	Locations **110 - Central Instruction** Totals	$25,676,084.31	$27,201,653.58	$32,392,401.77	$30,719,290.00	$35,332,195.00	$4,612,905.00
Locations **170 - Non-Departmental**							
Function **67 - Debt Service & Fund Transfers**							
Sub-Function **67 - Debt Service & Transfers**							
Level **9 - District Wide**							
Program **720 - Intra Agency Fund**							
30-170-67-67-9-720-63005	Transfer From General Fund	20,897,899.00	21,797,899.00	22,896,130.00	23,781,130.00	24,213,041.00	431,911.00
30-170-67-67-9-720-63006	Transfer From General Fund-Meals Tax	21,712.86	258,012.04	355,788.34	.00	.00	.00
	Program **720 - Intra Agency Fund** Totals	$20,919,611.86	$22,055,911.04	$23,251,918.34	$23,781,130.00	$24,213,041.00	$431,911.00
	Level **9 - District Wide** Totals	$20,919,611.86	$22,055,911.04	$23,251,918.34	$23,781,130.00	$24,213,041.00	$431,911.00
	Sub-Function **67 - Debt Service & Transfers** Totals	$20,919,611.86	$22,055,911.04	$23,251,918.34	$23,781,130.00	$24,213,041.00	$431,911.00
	Function **67 - Debt Service & Fund Transfers** Totals	$20,919,611.86	$22,055,911.04	$23,251,918.34	$23,781,130.00	$24,213,041.00	$431,911.00
	Locations **170 - Non-Departmental** Totals	$20,919,611.86	$22,055,911.04	$23,251,918.34	$23,781,130.00	$24,213,041.00	$431,911.00
	REVENUE TOTALS	$46,595,696.17	$49,257,564.62	$55,644,320.11	$54,500,420.00	$59,545,236.00	$5,044,816.00
EXPENSE							
Locations **110 - Central Instruction**							
Function **61 - Instruction**							
Sub-Function **10 - Classroom Instruction**							
Level **2 - Elementary**							
Program **110 - Regular Instruction**							
30-110-61-10-2-110-71167	Compensation-Kindergarten Registration	1,695.75	4,649.25	3,638.04	4,860.00	4,860.00	.00
30-110-61-10-2-110-72100	FICA	129.72	738.16	278.26	372.00	372.00	.00
30-110-61-10-2-110-73037	Contractual Services - Other	.00	.00	2,173,315.70	.00	1,254,041.00	1,254,041.00

G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund **30 - School General Fund**							
EXPENSE							
Locations **110 - Central Instruction**							
Function **61 - Instruction**							
Sub-Function **10 - Classroom Instruction**							
Level **2 - Elementary**							
Program **110 - Regular Instruction**							
30-110-61-10-2-110-73190	Safe Splash Program YMCA	2,400.00	2,400.00	2,400.00	2,400.00	2,400.00	.00
30-110-61-10-2-110-73285	Strings Program	750.00	300.00	696.00	2,250.00	2,250.00	.00
30-110-61-10-2-110-75529	Travel-Itinerant	12.68	10.50	.00	.00	.00	.00
30-110-61-10-2-110-76070	Parent Involvement	.00	.00	233.73	500.00	600.00	100.00
30-110-61-10-2-110-76130	Textbooks	81,740.78	68,084.40	143,309.39	190,102.00	190,102.00	.00
30-110-61-10-2-110-76210	Character Education	.00	1,609.47	1,302.78	1,100.00	1,300.00	200.00
30-110-61-10-2-110-76250	Enrichment	15,251.14	16,832.40	6,056.89	13,900.00	13,900.00	.00
30-110-61-10-2-110-76265	Family Life	.00	.00	.00	100.00	100.00	.00
30-110-61-10-2-110-76370	Reading Intervention	6,832.72	10,077.62	9,060.76	9,320.00	9,320.00	.00
30-110-61-10-2-110-79999	Contingencies	.00	.00	.00	50,000.00	50,000.00	.00
	Program **110 - Regular Instruction** Totals	$108,812.79	$104,701.80	$2,340,291.55	$274,904.00	$1,529,245.00	$1,254,341.00
Program **111 - Remedial-School Day**							
30-110-61-10-2-111-71120	Compensation-Instructional Salaries	.00	1,617.00	1,441.00	9,152.00	9,152.00	.00
30-110-61-10-2-111-72100	FICA	.00	123.74	110.28	701.00	701.00	.00
	Program **111 - Remedial-School Day** Totals	$0.00	$1,740.74	$1,551.28	$9,853.00	$9,853.00	$0.00
Program **115 - Testing**							
30-110-61-10-2-115-71120	Compensation-Instructional Salaries	34.00	17.00	.00	400.00	400.00	.00
30-110-61-10-2-115-72100	FICA	2.60	1.30	.00	31.00	31.00	.00
30-110-61-10-2-115-73205	Software Licensing Fees	29,585.86	28,778.36	8,260.00	61,085.00	61,085.00	.00
30-110-61-10-2-115-73225	Professional Development - Conferences	3,002.70	2,648.00	865.80	550.00	550.00	.00
30-110-61-10-2-115-76455	Testing Materials-Assessment	100.52	4,315.71	846.56	500.00	500.00	.00
	Program **115 - Testing** Totals	$32,725.68	$35,760.37	$9,972.36	$62,566.00	$62,566.00	$0.00

FY 26 Operating Budget for Presentation

Budget Year 2026

G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund **30 - School General Fund**							
EXPENSE							
Locations **110 - Central Instruction**							
Function **61 - Instruction**							
Sub-Function **10 - Classroom Instruction**							
Level **2 - Elementary**							
Program **120 - Special Education**							
30-110-61-10-2-120-71146	Compensation - ELL	66,979.75	104,429.92	.00	168,718.00	.00	(168,718.00)
30-110-61-10-2-120-71153	Compensation-Instructional Asst ELL	.00	.00	150.00	.00	.00	.00
30-110-61-10-2-120-71665	Bonus Payments To Teachers	.00	6,966.00	.00	.00	.00	.00
30-110-61-10-2-120-72100	FICA	4,892.53	8,368.78	.00	12,907.00	.00	(12,907.00)
30-110-61-10-2-120-72210	VRS Pension Contribution	.00	8,447.90	904.41	19,629.00	.00	(19,629.00)
30-110-61-10-2-120-72220	VRS Hybrid Pension Contribution	7,609.60	8,100.90	.00	8,412.00	.00	(8,412.00)
30-110-61-10-2-120-72300	Group Health and Dental Insurance	8,188.47	15,591.44	146.44	7,440.00	.00	(7,440.00)
30-110-61-10-2-120-72400	VRS Group Life Insurance	613.50	1,334.20	.00	2,261.00	.00	(2,261.00)
30-110-61-10-2-120-72510	Hybrid Disability Insurance	109.00	116.00	.00	.00	.00	.00
30-110-61-10-2-120-72750	VRS Retiree Health Care Credit	554.00	1,204.80	.00	2,041.00	.00	(2,041.00)
30-110-61-10-2-120-73010	Autism Support Services	27,848.75	76,020.31	24,789.39	20,600.00	20,600.00	.00
30-110-61-10-2-120-73037	Contractual Services - Other	3,298.40	3,287.95	151,151.69	23,000.00	35,000.00	12,000.00
30-110-61-10-2-120-73255	Professional Development	5,282.51	1,509.29	.00	5,000.00	5,000.00	.00
30-110-61-10-2-120-73275	Therapeutic Services -Sp Ed	155,886.04	174,009.12	170,707.20	149,716.00	160,000.00	10,284.00
30-110-61-10-2-120-75529	Travel-Itinerant	.00	.00	.00	500.00	500.00	.00
30-110-61-10-2-120-76431	Special Ed - General	11,026.56	10,685.81	21,723.31	13,610.00	12,350.00	(1,260.00)
30-110-61-10-2-120-76438	Supplies - EL	3,189.65	4,140.36	195.00	5,000.00	.00	(5,000.00)
30-110-61-10-2-120-76455	Testing Materials-Assessment	4,115.88	4,800.06	18.99	4,000.00	4,000.00	.00
	Program **120 - Special Education** Totals	$299,594.64	$429,012.84	$369,786.43	$442,834.00	$237,450.00	($205,384.00)
Program **123 - ELL**							
30-110-61-10-2-123-71146	Compensation - ELL	.00	.00	96,693.72	.00	195,293.00	195,293.00

FY 26 Operating Budget for Presentation

Budget Year 2026

G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund **30 - School General Fund**							
EXPENSE							
Locations **110 - Central Instruction**							
Function **61 - Instruction**							
Sub-Function **10 - Classroom Instruction**							
Level **2 - Elementary**							
Program **123 - ELL**							
30-110-61-10-2-123-71153	Compensation-Instructional Asst ELL	.00	.00	934.50	.00	.00	.00
30-110-61-10-2-123-72100	FICA	.00	.00	7,101.87	.00	14,940.00	14,940.00
30-110-61-10-2-123-72210	VRS Pension Contribution	.00	.00	8,105.65	.00	9,100.00	9,100.00
30-110-61-10-2-123-72220	VRS Hybrid Pension Contribution	.00	.00	8,640.06	.00	21,234.00	21,234.00
30-110-61-10-2-123-72300	Group Health and Dental Insurance	.00	.00	17,448.00	.00	14,924.00	14,924.00
30-110-61-10-2-123-72400	VRS Group Life Insurance	.00	.00	1,423.04	.00	2,154.00	2,154.00
30-110-61-10-2-123-72510	Hybrid Disability Insurance	.00	.00	123.72	.00	.00	.00
30-110-61-10-2-123-72750	VRS Retiree Health Care Credit	.00	.00	1,285.00	.00	2,208.00	2,208.00
30-110-61-10-2-123-76438	Supplies - EL	.00	.00	3,688.11	.00	5,000.00	5,000.00
30-110-61-10-2-123-76455	Testing Materials-Assessment	.00	.00	6,339.39	.00	.00	.00
	Program **123 - ELL** Totals	$0.00	$0.00	$151,783.06	$0.00	$264,853.00	$264,853.00
Program **127 - Regional Sp Ed Program**							
30-110-61-10-2-127-73297	Tuition - Regional Sp Ed Program	.00	.00	73,182.23	30,000.00	30,000.00	.00
	Program **127 - Regional Sp Ed Program** Totals	$0.00	$0.00	$73,182.23	$30,000.00	$30,000.00	$0.00
Program **128 - Risk Reduction**							
30-110-61-10-2-128-71120	Compensation-Instructional Salaries	635.25	8,952.67	12,596.36	200.00	200.00	.00
30-110-61-10-2-128-71151	Compensation-Instructional Asst	2,897.82	12,708.17	12,434.02	9,379.00	9,899.00	520.00
30-110-61-10-2-128-72100	FICA	270.29	1,597.75	1,914.91	733.00	773.00	40.00
30-110-61-10-2-128-73037	Contractual Services - Other	.00	.00	2,650.00	.00	.00	.00
	Program **128 - Risk Reduction** Totals	$3,803.36	$23,258.59	$29,595.29	$10,312.00	$10,872.00	$560.00
Program **140 - Gifted**							
30-110-61-10-2-140-71120	Compensation-Instructional Salaries	63,516.60	63,864.96	63,235.84	63,435.00	67,951.00	4,516.00

FY 26 Operating Budget for Presentation

Budget Year 2026

G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund **30 - School General Fund**							
EXPENSE							
Locations **110 - Central Instruction**							
Function **61 - Instruction**							
Sub-Function **10 - Classroom Instruction**							
Level **2 - Elementary**							
Program **140 - Gifted**							
30-110-61-10-2-140-71665	Bonus Payments To Teachers	.00	1,393.20	.00	.00	.00	.00
30-110-61-10-2-140-72100	FICA	4,595.38	4,898.03	4,391.46	4,853.00	5,198.00	345.00
30-110-61-10-2-140-72210	VRS Pension Contribution	10,556.50	10,614.40	10,503.22	10,543.00	11,293.00	750.00
30-110-61-10-2-140-72300	Group Health and Dental Insurance	8,051.32	8,576.16	10,702.52	8,860.00	8,860.00	.00
30-110-61-10-2-140-72400	VRS Group Life Insurance	851.10	855.80	846.84	850.00	802.00	(48.00)
30-110-61-10-2-140-72750	VRS Retiree Health Care Credit	768.60	772.80	764.72	768.00	822.00	54.00
30-110-61-10-2-140-76280	Gifted	5,519.64	6,225.34	8,083.83	5,600.00	5,600.00	.00
	Program **140 - Gifted** Totals	$93,859.14	$97,200.69	$98,528.43	$94,909.00	$100,526.00	$5,617.00
	Level **2 - Elementary** Totals	$538,795.61	$691,675.03	$3,074,690.63	$925,378.00	$2,245,365.00	$1,319,987.00
Level **3 - Secondary**							
Program **110 - Regular Instruction**							
30-110-61-10-3-110-73018	Career - Tech Testing	6,558.64	7,638.91	6,729.79	29,500.00	29,500.00	.00
30-110-61-10-3-110-73037	Contractual Services - Other	.00	175.00	524,048.74	7,500.00	303,205.00	295,705.00
30-110-61-10-3-110-73050	Drivers Education Services	68,460.00	82,778.00	57,797.00	95,873.00	95,873.00	.00
30-110-61-10-3-110-73162	Subscription Offset	.00	(53,413.09)	.00	.00	.00	.00
30-110-61-10-3-110-73295	Tuition VWCC	70,735.10	46,001.43	71,962.20	160,000.00	115,000.00	(45,000.00)
30-110-61-10-3-110-76035	CPR/AED Recertification	202.49	.00	.00	800.00	800.00	.00
30-110-61-10-3-110-76042	Distinguished Scholars	27,265.30	26,500.00	27,000.00	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	22,904.62	152,887.68	51,773.21	152,888.00	152,888.00	.00
30-110-61-10-3-110-76250	Enrichment	90.00	164.46	1,912.00	.00	.00	.00
30-110-61-10-3-110-76345	Mathematics	.00	113.85	.00	.00	.00	.00

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Budget Year 2026

G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund **30 - School General Fund**							
EXPENSE							
Locations **110 - Central Instruction**							
Function **61 - Instruction**							
Sub-Function **10 - Classroom Instruction**							
Level **3 - Secondary**							
Program **110 - Regular Instruction**							
30-110-61-10-3-110-78075	Inception of Subscription - Capital Outlay	.00	53,413.09	.00	.00	.00	.00
	Program **110 - Regular Instruction** Totals	$196,216.15	$316,259.33	$741,222.94	$474,811.00	$725,516.00	$250,705.00
Program **111 - Remedial-School Day**							
30-110-61-10-3-111-71120	Compensation-Instructional Salaries	.00	687.50	1,034.00	2,684.00	2,684.00	.00
30-110-61-10-3-111-72100	FICA	.00	52.60	79.10	206.00	206.00	.00
30-110-61-10-3-111-73037	Contractual Services - Other	1,236.00	2,155.00	1,755.00	6,626.00	6,626.00	.00
	Program **111 - Remedial-School Day** Totals	$1,236.00	$2,895.10	$2,868.10	$9,516.00	$9,516.00	$0.00
Program **115 - Testing**							
30-110-61-10-3-115-71120	Compensation-Instructional Salaries	1,487.50	743.75	3,914.25	3,500.00	3,500.00	.00
30-110-61-10-3-115-72100	FICA	113.81	56.91	299.45	268.00	268.00	.00
30-110-61-10-3-115-73205	Software Licensing Fees	13,185.30	9,528.21	9,929.64	18,565.00	18,565.00	.00
30-110-61-10-3-115-73225	Professional Development - Conferences	.00	32.00	139.57	1,000.00	1,000.00	.00
30-110-61-10-3-115-76455	Testing Materials-Assessment	1,945.76	14,592.54	1,306.57	14,820.00	14,820.00	.00
	Program **115 - Testing** Totals	$16,732.37	$24,953.41	$15,589.48	$38,153.00	$38,153.00	$0.00
Program **120 - Special Education**							
30-110-61-10-3-120-71110	Compensation-Administrative	38,987.78	30,784.13	3,141.00	38,445.00	.00	(38,445.00)
30-110-61-10-3-120-71146	Compensation - ELL	61,419.49	62,824.00	.00	66,781.00	.00	(66,781.00)
30-110-61-10-3-120-71153	Compensation-Instructional Asst ELL	.00	.00	30.00	.00	.00	.00
30-110-61-10-3-120-71665	Bonus Payments To Teachers	.00	774.00	.00	.00	.00	.00
30-110-61-10-3-120-72100	FICA	7,601.16	7,033.59	243.01	8,050.00	1,368.00	(6,682.00)
30-110-61-10-3-120-72210	VRS Pension Contribution	15,162.70	16,333.47	569.49	17,489.00	.00	(17,489.00)
30-110-61-10-3-120-72300	Group Health and Dental Insurance	8,961.48	8,886.52	16.60	8,667.00	.00	(8,667.00)

G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund **30 - School General Fund**							
EXPENSE							
Locations **110 - Central Instruction**							
Function **61 - Instruction**							
Sub-Function **10 - Classroom Instruction**							
Level **3 - Secondary**							
Program **120 - Special Education**							
30-110-61-10-3-120-72400	VRS Group Life Insurance	1,222.50	1,316.93	45.92	1,410.00	.00	(1,410.00)
30-110-61-10-3-120-72750	VRS Retiree Health Care Credit	1,103.90	1,189.19	41.46	1,273.00	.00	(1,273.00)
30-110-61-10-3-120-73010	Autism Support Services	5,228.75	3,487.50	2,226.70	5,000.00	5,000.00	.00
30-110-61-10-3-120-73037	Contractual Services - Other	.00	.00	30,397.03	.00	20,000.00	20,000.00
30-110-61-10-3-120-73255	Professional Development	1,131.97	5,128.63	.00	2,498.00	2,498.00	.00
30-110-61-10-3-120-73275	Therapeutic Services -Sp Ed	51,746.24	56,033.85	45,285.09	52,572.00	47,500.00	(5,072.00)
30-110-61-10-3-120-73810	Tuition - Other Entities In-State	.00	.00	8,986.45	12,227.00	18,000.00	5,773.00
30-110-61-10-3-120-76431	Special Ed - General	4,208.79	7,594.12	19,523.47	1,200.00	1,200.00	.00
30-110-61-10-3-120-76438	Supplies - EL	1,377.59	1,551.24	.00	1,250.00	.00	(1,250.00)
30-110-61-10-3-120-76455	Testing Materials-Assessment	(628.82)	.00	.00	.00	.00	.00
Program **120 - Special Education** Totals		$197,523.53	$202,937.17	$110,506.22	$216,862.00	$95,566.00	($121,296.00)
Program **121 - Alternative Education**							
30-110-61-10-3-121-71120	Compensation-Instructional Salaries	53,249.04	56,526.00	60,157.68	116,300.00	124,478.00	8,178.00
30-110-61-10-3-121-71151	Compensation-Instructional Asst	27,141.18	30,372.97	7,116.76	26,297.00	8,493.00	(17,804.00)
30-110-61-10-3-121-72100	FICA	5,876.51	6,127.70	4,925.89	10,909.00	10,172.00	(737.00)
30-110-61-10-3-121-72210	VRS Pension Contribution	4,560.70	5,041.80	874.12	7,110.00	6,630.00	(480.00)
30-110-61-10-3-121-72220	VRS Hybrid Pension Contribution	8,850.00	9,394.60	9,992.24	16,590.00	15,470.00	(1,120.00)
30-110-61-10-3-121-72300	Group Health and Dental Insurance	16,831.52	19,124.96	10,911.76	9,943.00	9,943.00	.00
30-110-61-10-3-121-72400	VRS Group Life Insurance	1,081.20	1,163.90	876.10	1,911.00	1,569.00	(342.00)
30-110-61-10-3-121-72510	Hybrid Disability Insurance	126.70	134.50	143.08	155.00	155.00	.00
30-110-61-10-3-121-72750	VRS Retiree Health Care Credit	976.30	1,051.10	791.10	1,725.00	1,609.00	(116.00)

FY 26 Operating Budget for Presentation

Budget Year 2026

G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund **30 - School General Fund**							
EXPENSE							
Locations **110 - Central Instruction**							
Function **61 - Instruction**							
Sub-Function **10 - Classroom Instruction**							
Level **3 - Secondary**							
Program **121 - Alternative Education**							
30-110-61-10-3-121-76435	Supplies - Instructional	.00	.00	468.44	4,000.00	4,000.00	.00
	Program **121 - Alternative Education** Totals	$118,693.15	$128,937.53	$96,257.17	$194,940.00	$182,519.00	($12,421.00)
Program **122 - Dropout Prevention**							
30-110-61-10-3-122-71120	Compensation-Instructional Salaries	19,293.80	23,351.20	24,950.98	24,920.00	25,166.00	246.00
30-110-61-10-3-122-71665	Bonus Payments To Teachers	.00	4,644.00	.00	.00	.00	.00
30-110-61-10-3-122-72100	FICA	1,070.91	1,816.64	1,548.36	1,906.00	1,925.00	19.00
30-110-61-10-3-122-72220	VRS Hybrid Pension Contribution	3,246.40	3,867.30	4,109.22	4,142.00	4,183.00	41.00
30-110-61-10-3-122-72300	Group Health and Dental Insurance	7,818.40	8,879.68	9,241.68	6,960.00	6,960.00	.00
30-110-61-10-3-122-72400	VRS Group Life Insurance	261.80	311.80	331.30	334.00	297.00	(37.00)
30-110-61-10-3-122-72510	Hybrid Disability Insurance	46.50	55.40	58.82	60.00	60.00	.00
30-110-61-10-3-122-72750	VRS Retiree Health Care Credit	236.40	281.60	299.14	302.00	305.00	3.00
	Program **122 - Dropout Prevention** Totals	$31,974.21	$43,207.62	$40,539.50	$38,624.00	$38,896.00	$272.00
Program **123 - ELL**							
30-110-61-10-3-123-71110	Compensation-Administrative	.00	.00	34,990.25	.00	26,779.00	26,779.00
30-110-61-10-3-123-71146	Compensation - ELL	.00	.00	66,596.64	.00	106,550.00	106,550.00
30-110-61-10-3-123-71153	Compensation-Instructional Asst ELL	.00	.00	435.00	.00	.00	.00
30-110-61-10-3-123-72100	FICA	.00	.00	7,737.16	.00	10,200.00	10,200.00
30-110-61-10-3-123-72210	VRS Pension Contribution	.00	.00	16,820.42	.00	22,159.00	22,159.00
30-110-61-10-3-123-72300	Group Health and Dental Insurance	.00	.00	9,227.92	.00	8,667.00	8,667.00
30-110-61-10-3-123-72400	VRS Group Life Insurance	.00	.00	1,356.20	.00	1,573.00	1,573.00
30-110-61-10-3-123-72750	VRS Retiree Health Care Credit	.00	.00	1,224.64	.00	1,613.00	1,613.00

G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund **30 - School General Fund**							
EXPENSE							
Locations **110 - Central Instruction**							
Function **61 - Instruction**							
Sub-Function **10 - Classroom Instruction**							
Level **3 - Secondary**							
Program **123 - ELL**							
30-110-61-10-3-123-76438	Supplies - EL	.00	.00	526.33	.00	1,250.00	1,250.00
	Program **123 - ELL** Totals	$0.00	$0.00	$138,914.56	$0.00	$178,791.00	$178,791.00
Program **128 - Risk Reduction**							
30-110-61-10-3-128-71120	Compensation-Instructional Salaries	1,609.47	24,929.43	22,596.29	20,142.00	15,000.00	(5,142.00)
30-110-61-10-3-128-71151	Compensation-Instructional Asst	11.00	274.48	.00	.00	.00	.00
30-110-61-10-3-128-72100	FICA	124.00	1,928.12	1,728.63	1,541.00	1,148.00	(393.00)
30-110-61-10-3-128-73037	Contractual Services - Other	25,144.14	24,460.88	15,301.72	30,600.00	30,600.00	.00
30-110-61-10-3-128-75529	Travel-Itinerant	150.11	.00	.00	500.00	500.00	.00
30-110-61-10-3-128-76435	Supplies - Instructional	4,937.38	7,022.37	4,140.41	16,000.00	16,000.00	.00
	Program **128 - Risk Reduction** Totals	$31,976.10	$58,615.28	$43,767.05	$68,783.00	$63,248.00	($5,535.00)
Program **140 - Gifted**							
30-110-61-10-3-140-71120	Compensation-Instructional Salaries	21,172.20	21,288.24	21,078.56	21,145.00	22,651.00	1,506.00
30-110-61-10-3-140-71665	Bonus Payments To Teachers	.00	464.40	.00	.00	.00	.00
30-110-61-10-3-140-72100	FICA	1,531.64	1,632.77	1,463.87	1,618.00	1,733.00	115.00
30-110-61-10-3-140-72210	VRS Pension Contribution	3,518.80	3,538.10	3,501.06	3,514.00	3,765.00	251.00
30-110-61-10-3-140-72300	Group Health and Dental Insurance	2,683.72	2,858.70	3,567.58	5,360.00	5,360.00	.00
30-110-61-10-3-140-72400	VRS Group Life Insurance	283.70	285.20	282.32	283.00	267.00	(16.00)
30-110-61-10-3-140-72750	VRS Retiree Health Care Credit	256.20	257.60	254.90	256.00	274.00	18.00
30-110-61-10-3-140-73300	Tuition-Gov School	52,220.00	78,287.00	82,730.00	84,960.00	84,960.00	.00
30-110-61-10-3-140-76280	Gifted	916.58	250.68	262.82	1,500.00	1,500.00	.00
	Program **140 - Gifted** Totals	$82,582.84	$108,862.69	$113,141.11	$118,636.00	$120,510.00	$1,874.00
	Level **3 - Secondary** Totals	$676,934.35	$886,668.13	$1,302,806.13	$1,160,325.00	$1,452,715.00	$292,390.00

G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund **30 - School General Fund**							
EXPENSE							
Locations **110 - Central Instruction**							
Function **61 - Instruction**							
Sub-Function **10 - Classroom Instruction**							
Level **4 - Middle**							
Program **110 - Regular Instruction**							
30-110-61-10-4-110-73037	Contractual Services - Other	.00	.00	870,157.60	.00	491,005.00	491,005.00
30-110-61-10-4-110-73255	Professional Development	1,880.60	.00	.00	1,000.00	1,000.00	.00
30-110-61-10-4-110-73285	Strings Program	450.00	.00	312.00	.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	100,207.84	39,555.42	47,777.24	112,663.00	112,663.00	.00
30-110-61-10-4-110-76250	Enrichment	.00	42.00	85.89	.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	3,919.11	(30.45)	491.59	3,945.00	3,945.00	.00
	Program **110 - Regular Instruction** Totals	$106,457.55	$39,566.97	$918,824.32	$117,958.00	$608,963.00	$491,005.00
Program **111 - Remedial-School Day**							
30-110-61-10-4-111-71120	Compensation-Instructional Salaries	.00	.00	539.00	2,684.00	2,684.00	.00
30-110-61-10-4-111-72100	FICA	.00	.00	41.25	206.00	206.00	.00
	Program **111 - Remedial-School Day** Totals	$0.00	$0.00	$580.25	$2,890.00	$2,890.00	$0.00
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	18,151.30	13,591.41	2,550.00	24,253.00	24,253.00	.00
30-110-61-10-4-115-73225	Professional Development - Conferences	.00	32.00	80.16	1,000.00	1,000.00	.00
30-110-61-10-4-115-76455	Testing Materials-Assessment	10,986.53	3,129.64	62.55	3,720.00	3,720.00	.00
	Program **115 - Testing** Totals	$29,137.83	$16,753.05	$2,692.71	$31,126.00	$31,126.00	$0.00
Program **120 - Special Education**							
30-110-61-10-4-120-71146	Compensation - ELL	22,036.25	35,751.73	.00	82,929.00	.00	(82,929.00)
30-110-61-10-4-120-71153	Compensation-Instructional Asst ELL	.00	.00	37.50	.00	.00	.00

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G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund **30 - School General Fund**							
EXPENSE							
Locations **110 - Central Instruction**							
Function **61 - Instruction**							
Sub-Function **10 - Classroom Instruction**							
Level **4 - Middle**							
Program **120 - Special Education**							
30-110-61-10-4-120-72100	FICA	1,742.57	2,637.23	2.87	6,344.00	.00	(6,344.00)
30-110-61-10-4-120-72220	VRS Hybrid Pension Contribution	.00	9,233.80	.00	9,885.00	.00	(9,885.00)
30-110-61-10-4-120-72300	Group Health and Dental Insurance	.00	.00	.00	9,407.00	.00	(9,407.00)
30-110-61-10-4-120-72400	VRS Group Life Insurance	.00	744.50	.00	797.00	.00	(797.00)
30-110-61-10-4-120-72510	Hybrid Disability Insurance	.00	132.20	.00	150.00	.00	(150.00)
30-110-61-10-4-120-72750	VRS Retiree Health Care Credit	.00	672.30	.00	720.00	.00	(720.00)
30-110-61-10-4-120-73010	Autism Support Services	4,878.75	5,773.44	895.46	2,000.00	2,000.00	.00
30-110-61-10-4-120-73037	Contractual Services - Other	.00	.00	50,472.92	.00	20,000.00	20,000.00
30-110-61-10-4-120-73255	Professional Development	1,131.97	1,131.97	.00	2,497.00	2,497.00	.00
30-110-61-10-4-120-73275	Therapeutic Services -Sp Ed	52,421.70	51,575.04	45,240.58	53,072.00	50,000.00	(3,072.00)
30-110-61-10-4-120-76431	Special Ed - General	3,891.02	8,803.74	20,446.05	1,200.00	1,200.00	.00
30-110-61-10-4-120-76438	Supplies - EL	1,697.92	1,555.24	35.53	1,250.00	.00	(1,250.00)
	Program **120 - Special Education** Totals	$87,800.18	$118,011.19	$117,130.91	$170,251.00	$75,697.00	($94,554.00)
Program **123 - ELL**							
30-110-61-10-4-123-71146	Compensation - ELL	.00	.00	59,292.64	.00	122,179.00	122,179.00
30-110-61-10-4-123-71153	Compensation-Instructional Asst ELL	.00	.00	165.00	.00	.00	.00
30-110-61-10-4-123-72100	FICA	.00	.00	4,575.88	.00	9,347.00	9,347.00
30-110-61-10-4-123-72220	VRS Hybrid Pension Contribution	.00	.00	9,848.24	.00	16,409.00	16,409.00
30-110-61-10-4-123-72300	Group Health and Dental Insurance	.00	.00	.00	.00	9,407.00	9,407.00
30-110-61-10-4-123-72400	VRS Group Life Insurance	.00	.00	794.00	.00	1,165.00	1,165.00
30-110-61-10-4-123-72510	Hybrid Disability Insurance	.00	.00	141.04	.00	.00	.00

G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund **30 - School General Fund**							
EXPENSE							
Locations **110 - Central Instruction**							
Function **61 - Instruction**							
Sub-Function **10 - Classroom Instruction**							
Level **4 - Middle**							
Program **123 - ELL**							
30-110-61-10-4-123-72750	VRS Retiree Health Care Credit	.00	.00	716.98	.00	1,195.00	1,195.00
30-110-61-10-4-123-76438	Supplies - EL	.00	.00	1,223.33	.00	1,250.00	1,250.00
	Program **123 - ELL** Totals	$0.00	$0.00	$76,757.11	$0.00	$160,952.00	$160,952.00
Program **128 - Risk Reduction**							
30-110-61-10-4-128-71120	Compensation-Instructional Salaries	.00	21,358.45	3,317.30	.00	.00	.00
30-110-61-10-4-128-71151	Compensation-Instructional Asst	.00	1,222.30	.00	.00	.00	.00
30-110-61-10-4-128-72100	FICA	.00	1,727.46	253.75	.00	.00	.00
	Program **128 - Risk Reduction** Totals	$0.00	$24,308.21	$3,571.05	$0.00	$0.00	$0.00
Program **140 - Gifted**							
30-110-61-10-4-140-71120	Compensation-Instructional Salaries	56,459.16	56,768.76	56,209.52	56,386.00	60,401.00	4,015.00
30-110-61-10-4-140-71665	Bonus Payments To Teachers	.00	1,238.40	.00	.00	.00	.00
30-110-61-10-4-140-72100	FICA	4,085.01	4,353.90	3,903.31	4,314.00	4,621.00	307.00
30-110-61-10-4-140-72210	VRS Pension Contribution	9,383.50	9,435.00	9,336.16	9,371.00	10,039.00	668.00
30-110-61-10-4-140-72300	Group Health and Dental Insurance	7,156.64	7,623.18	9,513.40	7,860.00	7,860.00	.00
30-110-61-10-4-140-72400	VRS Group Life Insurance	756.50	760.70	752.66	756.00	713.00	(43.00)
30-110-61-10-4-140-72750	VRS Retiree Health Care Credit	683.10	686.80	679.68	682.00	731.00	49.00
30-110-61-10-4-140-76280	Gifted	2,045.91	947.91	508.00	2,000.00	2,000.00	.00
	Program **140 - Gifted** Totals	$80,569.82	$81,814.65	$80,902.73	$81,369.00	$86,365.00	$4,996.00
	Level **4 - Middle** Totals	$303,965.38	$280,454.07	$1,200,459.08	$403,594.00	$965,993.00	$562,399.00
Level **6 - Summer**							
Program **112 - Remedial-Summer**							
30-110-61-10-6-112-71110	Compensation-Administrative	.00	.00	.00	3,200.00	.00	(3,200.00)

G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund **30 - School General Fund**							
EXPENSE							
Locations **110 - Central Instruction**							
Function **61 - Instruction**							
Sub-Function **10 - Classroom Instruction**							
Level **6 - Summer**							
Program **112 - Remedial-Summer**							
30-110-61-10-6-112-71120	Compensation-Instructional Salaries	119,852.18	91,492.57	52,630.54	98,065.00	349,599.00	251,534.00
30-110-61-10-6-112-72100	FICA	7,367.37	7,835.99	4,306.18	7,747.00	26,745.00	18,998.00
30-110-61-10-6-112-76435	Supplies - Instructional	2,087.45	832.19	472.65	800.00	800.00	.00
	Program **112 - Remedial-Summer** Totals	$129,307.00	$100,160.75	$57,409.37	$109,812.00	$377,144.00	$267,332.00
Program **160 - Summer**							
30-110-61-10-6-160-71196	Compensation - Summer School Teacher	36,158.30	15,503.76	13,350.00	63,334.00	30,000.00	(33,334.00)
30-110-61-10-6-160-72100	FICA	2,766.13	1,186.04	1,227.83	4,845.00	2,295.00	(2,550.00)
30-110-61-10-6-160-73162	Subscription Offset	.00	.00	(23,952.00)	.00	.00	.00
30-110-61-10-6-160-73303	Y Fit Purchased Services	60.00	360.00	360.00	2,100.00	2,100.00	.00
30-110-61-10-6-160-76435	Supplies - Instructional	1,598.38	140.19	233.19	250.00	250.00	.00
30-110-61-10-6-160-78075	Inception of Subscription - Capital Outlay	.00	.00	23,952.00	.00	.00	.00
	Program **160 - Summer** Totals	$40,582.81	$17,189.99	$15,171.02	$70,529.00	$34,645.00	($35,884.00)
	Level **6 - Summer** Totals	$169,889.81	$117,350.74	$72,580.39	$180,341.00	$411,789.00	$231,448.00
Level **7 - Adult**							
Program **170 - Adult**							
30-110-61-10-7-170-71120	Compensation-Instructional Salaries	.00	2,670.50	23,938.80	45,000.00	45,000.00	.00
30-110-61-10-7-170-71665	Bonus Payments To Teachers	.00	1,548.00	.00	.00	.00	.00
30-110-61-10-7-170-72100	FICA	.00	318.72	1,831.31	3,443.00	3,443.00	.00
30-110-61-10-7-170-73037	Contractual Services - Other	.00	.00	182.90	.00	.00	.00
30-110-61-10-7-170-75202	Telephone Services	.00	.00	656.30	.00	.00	.00
	Program **170 - Adult** Totals	$0.00	$4,537.22	$26,609.31	$48,443.00	$48,443.00	$0.00
	Level **7 - Adult** Totals	$0.00	$4,537.22	$26,609.31	$48,443.00	$48,443.00	$0.00
	Sub-Function **10 - Classroom Instruction** Totals	$1,689,585.15	$1,980,685.19	$5,677,145.54	$2,718,081.00	$5,124,305.00	$2,406,224.00

G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund **30 - School General Fund**							
EXPENSE							
Locations **110 - Central Instruction**							
Function **61 - Instruction**							
Sub-Function **21 - Student Guidance**							
Level **2 - Elementary**							
Program **110 - Regular Instruction**							
30-110-61-21-2-110-76285	Guidance	.00	.00	.00	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	63.65	589.00	52.25	175.00	175.00	.00
Program **110 - Regular Instruction** Totals		$63.65	$589.00	$52.25	$175.00	$175.00	$0.00
Program **120 - Special Education**							
30-110-61-21-3-120-76285	Guidance	3.35	31.00	2.75	.00	.00	.00
Program **120 - Special Education** Totals		$3.35	$31.00	$2.75	$0.00	$0.00	$0.00
Program **140 - Gifted**							
30-110-61-21-3-140-76285	Guidance	60.02	.00	.00	.00	.00	.00
Program **140 - Gifted** Totals		$60.02	$0.00	$0.00	$0.00	$0.00	$0.00
Level **3 - Secondary** Totals		$127.02	$620.00	$55.00	$175.00	$175.00	$0.00
Level **4 - Middle**							
Program **110 - Regular Instruction**							
30-110-61-21-4-110-76285	Guidance	.00	.00	.00	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		$127.02	$620.00	$55.00	$600.00	$600.00	$0.00
Sub-Function **22 - Student Social Worker**							
Level **2 - Elementary**							
Program **110 - Regular Instruction**							
30-110-61-22-2-110-71120	Compensation-Instructional Salaries	42,468.84	46,683.96	26,833.92	50,606.00	54,807.00	4,201.00
30-110-61-22-2-110-71665	Bonus Payments To Teachers	.00	928.80	.00	.00	.00	.00
30-110-61-22-2-110-72100	FICA	3,165.80	3,456.70	1,891.06	3,871.00	4,193.00	322.00
30-110-61-22-2-110-72210	VRS Pension Contribution	4,734.48	4,970.88	1,651.20	5,888.00	2,733.00	(3,155.00)

G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund **30 - School General Fund**							
EXPENSE							
Locations **110 - Central Instruction**							
Function **61 - Instruction**							
Sub-Function **22 - Student Social Worker**							
Level **2 - Elementary**							
Program **110 - Regular Instruction**							
30-110-61-22-2-110-72220	VRS Hybrid Pension Contribution	2,323.80	2,788.06	2,962.34	2,523.00	6,376.00	3,853.00
30-110-61-22-2-110-72300	Group Health and Dental Insurance	4,084.68	4,478.52	3,154.41	.00	1,577.00	1,577.00
30-110-61-22-2-110-72400	VRS Group Life Insurance	569.12	625.60	371.96	678.00	647.00	(31.00)
30-110-61-22-2-110-72510	Hybrid Disability Insurance	33.30	39.90	42.43	.00	.00	.00
30-110-61-22-2-110-72750	VRS Retiree Health Care Credit	513.96	564.92	335.93	612.00	663.00	51.00
	Program **110 - Regular Instruction** Totals	$57,893.98	$64,537.34	$37,243.25	$64,178.00	$70,996.00	$6,818.00
Program **120 - Special Education**							
30-110-61-22-2-120-71120	Compensation-Instructional Salaries	28,657.56	31,122.60	18,826.29	33,737.00	36,819.00	3,082.00
30-110-61-22-2-120-71665	Bonus Payments To Teachers	.00	619.20	.00	.00	.00	.00
30-110-61-22-2-120-72100	FICA	2,136.80	2,469.01	1,638.46	2,581.00	2,817.00	236.00
30-110-61-22-2-120-72210	VRS Pension Contribution	3,156.36	3,313.92	1,095.20	3,925.00	1,836.00	(2,089.00)
30-110-61-22-2-120-72220	VRS Hybrid Pension Contribution	1,549.20	1,858.60	1,974.96	1,682.00	4,284.00	2,602.00
30-110-61-22-2-120-72300	Group Health and Dental Insurance	2,723.06	2,985.74	2,092.16	.00	1,000.00	1,000.00
30-110-61-22-2-120-72400	VRS Group Life Insurance	379.42	417.14	247.52	452.00	434.00	(18.00)
30-110-61-22-2-120-72510	Hybrid Disability Insurance	22.20	26.60	28.26	.00	.00	.00
30-110-61-22-2-120-72750	VRS Retiree Health Care Credit	342.60	376.62	223.54	408.00	446.00	38.00
	Program **120 - Special Education** Totals	$38,967.20	$43,189.43	$26,126.39	$42,785.00	$47,636.00	$4,851.00
Program **125 - Parent Resource Center**							
30-110-61-22-2-125-71145	Compensation - Parent Resource Ctr	3,664.32	.00	.00	.00	.00	.00
30-110-61-22-2-125-72100	FICA	193.35	(18.77)	.00	.00	.00	.00
30-110-61-22-2-125-72220	VRS Hybrid Pension Contribution	608.10	.00	.00	.00	.00	.00
30-110-61-22-2-125-72300	Group Health and Dental Insurance	1,624.24	.00	.00	.00	.00	.00

G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund **30 - School General Fund**							
EXPENSE							
Locations **110 - Central Instruction**							
Function **61 - Instruction**							
Sub-Function **22 - Student Social Worker**							
Level **2 - Elementary**							
Program **125 - Parent Resource Center**							
30-110-61-22-2-125-72400	VRS Group Life Insurance	49.00	.00	.00	.00	.00	.00
30-110-61-22-2-125-72510	Hybrid Disability Insurance	8.70	.00	.00	.00	.00	.00
30-110-61-22-2-125-72750	VRS Retiree Health Care Credit	44.30	.00	.00	.00	.00	.00
30-110-61-22-2-125-76435	Supplies - Instructional	.00	.00	.00	500.00	500.00	.00
	Program **125 - Parent Resource Center** Totals	$6,192.01	($18.77)	$0.00	$500.00	$500.00	$0.00
	Level **2 - Elementary** Totals	$103,053.19	$107,708.00	$63,369.64	$107,463.00	$119,132.00	$11,669.00
Level **3 - Secondary**							
Program **110 - Regular Instruction**							
30-110-61-22-3-110-71120	Compensation-Instructional Salaries	42,468.84	46,683.96	26,818.92	50,606.00	54,807.00	4,201.00
30-110-61-22-3-110-71665	Bonus Payments To Teachers	.00	928.80	.00	.00	.00	.00
30-110-61-22-3-110-72100	FICA	3,165.80	3,456.70	1,889.91	3,871.00	4,193.00	322.00
30-110-61-22-3-110-72210	VRS Pension Contribution	4,734.48	4,970.88	1,651.20	5,888.00	2,733.00	(3,155.00)
30-110-61-22-3-110-72220	VRS Hybrid Pension Contribution	2,323.80	2,788.06	2,962.34	2,523.00	6,376.00	3,853.00
30-110-61-22-3-110-72300	Group Health and Dental Insurance	4,084.68	4,478.52	3,154.41	.00	1,577.00	1,577.00
30-110-61-22-3-110-72400	VRS Group Life Insurance	569.12	625.60	371.96	678.00	647.00	(31.00)
30-110-61-22-3-110-72510	Hybrid Disability Insurance	33.30	39.90	42.43	.00	.00	.00
30-110-61-22-3-110-72750	VRS Retiree Health Care Credit	513.96	564.92	335.93	612.00	663.00	51.00
	Program **110 - Regular Instruction** Totals	$57,893.98	$64,537.34	$37,227.10	$64,178.00	$70,996.00	$6,818.00
Program **120 - Special Education**							
30-110-61-22-3-120-71120	Compensation-Instructional Salaries	28,312.56	31,122.60	17,796.29	33,737.00	36,819.00	3,082.00
30-110-61-22-3-120-71665	Bonus Payments To Teachers	.00	619.20	.00	.00	.00	.00

FY 26 Operating Budget for Presentation

Budget Year 2026

G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund **30 - School General Fund**							
EXPENSE							
Locations **110 - Central Instruction**							
Function **61 - Instruction**							
Sub-Function **22 - Student Social Worker**							
Level **3 - Secondary**							
Program **120 - Special Education**							
30-110-61-22-3-120-72100	FICA	2,110.43	2,376.78	1,330.12	2,581.00	2,817.00	236.00
30-110-61-22-3-120-72210	VRS Pension Contribution	3,156.36	3,313.92	1,095.20	3,925.00	4,284.00	359.00
30-110-61-22-3-120-72220	VRS Hybrid Pension Contribution	1,549.30	1,858.58	1,974.92	1,682.00	1,836.00	154.00
30-110-61-22-3-120-72300	Group Health and Dental Insurance	2,723.06	2,985.74	2,092.16	.00	1,046.00	1,046.00
30-110-61-22-3-120-72400	VRS Group Life Insurance	379.20	416.92	247.56	452.00	434.00	(18.00)
30-110-61-22-3-120-72510	Hybrid Disability Insurance	22.10	26.70	28.26	.00	.00	.00
30-110-61-22-3-120-72750	VRS Retiree Health Care Credit	342.38	376.50	223.50	408.00	446.00	38.00
Program **120 - Special Education** Totals		$38,595.39	$43,096.94	$24,788.01	$42,785.00	$47,682.00	$4,897.00
Program **125 - Parent Resource Center**							
30-110-61-22-3-125-71145	Compensation - Parent Resource Ctr	3,664.32	.00	.00	.00	.00	.00
30-110-61-22-3-125-72100	FICA	193.34	(18.77)	.00	.00	.00	.00
30-110-61-22-3-125-72220	VRS Hybrid Pension Contribution	608.10	.00	.00	.00	.00	.00
30-110-61-22-3-125-72300	Group Health and Dental Insurance	1,624.24	.00	.00	.00	.00	.00
30-110-61-22-3-125-72400	VRS Group Life Insurance	49.00	.00	.00	.00	.00	.00
30-110-61-22-3-125-72510	Hybrid Disability Insurance	8.70	.00	.00	.00	.00	.00
30-110-61-22-3-125-72750	VRS Retiree Health Care Credit	44.30	.00	.00	.00	.00	.00
Program **125 - Parent Resource Center** Totals		$6,192.00	($18.77)	$0.00	$0.00	$0.00	$0.00
Level **3 - Secondary** Totals		$102,681.37	$107,615.51	$62,015.11	$106,963.00	$118,678.00	$11,715.00
Sub-Function **22 - Student Social Worker** Totals		$205,734.56	$215,323.51	$125,384.75	$214,426.00	$237,810.00	$23,384.00

G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund **30 - School General Fund**							
EXPENSE							
Locations **110 - Central Instruction**							
Function **61 - Instruction**							
Sub-Function **23 - Student- Homebound**							
Level **2 - Elementary**							
Program **124 - Homebound**							
30-110-61-23-2-124-71120	Compensation-Instructional Salaries	3,386.25	210.00	.00	3,420.00	3,420.00	.00
30-110-61-23-2-124-72100	FICA	259.00	16.07	.00	262.00	262.00	.00
	Program **124 - Homebound** Totals	$3,645.25	$226.07	$0.00	$3,682.00	$3,682.00	$0.00
	Level **2 - Elementary** Totals	$3,645.25	$226.07	$0.00	$3,682.00	$3,682.00	$0.00
Level **3 - Secondary**							
Program **124 - Homebound**							
30-110-61-23-3-124-71120	Compensation-Instructional Salaries	6,688.50	31,713.64	50,411.47	86,403.00	90,352.00	3,949.00
30-110-61-23-3-124-72100	FICA	511.69	2,396.34	3,789.64	6,610.00	6,912.00	302.00
30-110-61-23-3-124-72210	VRS Pension Contribution	.00	5,212.44	2,763.93	9,218.00	2,962.00	(6,256.00)
30-110-61-23-3-124-72220	VRS Hybrid Pension Contribution	.00	.00	6,443.86	.00	6,912.00	6,912.00
30-110-61-23-3-124-72300	Group Health and Dental Insurance	.00	5,230.24	7,946.74	.00	8,582.00	8,582.00
30-110-61-23-3-124-72400	VRS Group Life Insurance	.00	420.24	742.38	743.00	701.00	(42.00)
30-110-61-23-3-124-72510	Hybrid Disability Insurance	.00	.00	92.28	.00	.00	.00
30-110-61-23-3-124-72750	VRS Retiree Health Care Credit	.00	379.50	670.38	671.00	719.00	48.00
	Program **124 - Homebound** Totals	$7,200.19	$45,352.40	$72,860.68	$103,645.00	$117,140.00	$13,495.00
	Level **3 - Secondary** Totals	$7,200.19	$45,352.40	$72,860.68	$103,645.00	$117,140.00	$13,495.00
Level **4 - Middle**							
Program **124 - Homebound**							
30-110-61-23-4-124-71120	Compensation-Instructional Salaries	.00	378.00	.00	6,840.00	5,000.00	(1,840.00)
30-110-61-23-4-124-72100	FICA	.00	28.92	.00	523.00	383.00	(140.00)
	Program **124 - Homebound** Totals	$0.00	$406.92	$0.00	$7,363.00	$5,383.00	($1,980.00)
	Level **4 - Middle** Totals	$0.00	$406.92	$0.00	$7,363.00	$5,383.00	($1,980.00)
	Sub-Function **23 - Student- Homebound** Totals	$10,845.44	$45,985.39	$72,860.68	$114,690.00	$126,205.00	$11,515.00

G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund **30 - School General Fund**							
EXPENSE							
Locations **110 - Central Instruction**							
Function **61 - Instruction**							
Sub-Function **31 - Instr. Sup. - Improve. of Instr.**							
Level **2 - Elementary**							
Program **110 - Regular Instruction**							
30-110-61-31-2-110-71110	Compensation-Administrative	129,068.67	138,558.00	146,940.48	148,395.00	168,960.00	20,565.00
30-110-61-31-2-110-71120	Compensation-Instructional Salaries	1,480.00	1,160.00	7,200.00	177,167.00	181,144.00	3,977.00
30-110-61-31-2-110-71150	Compensation-Clerical	40,064.37	26,120.17	27,584.36	27,790.00	29,768.00	1,978.00
30-110-61-31-2-110-71200	Compensation-OT	86.59	300.03	328.83	300.00	300.00	.00
30-110-61-31-2-110-71625	Compensation-Travel Allowance	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	.00
30-110-61-31-2-110-71665	Bonus Payments To Teachers	.00	774.00	.00	.00	.00	.00
30-110-61-31-2-110-72100	FICA	13,129.17	12,728.43	14,019.47	27,146.00	29,175.00	2,029.00
30-110-61-31-2-110-72210	VRS Pension Contribution	28,187.04	27,341.04	28,994.88	58,727.00	63,135.00	4,408.00
30-110-61-31-2-110-72300	Group Health and Dental Insurance	7,502.40	8,529.96	8,453.64	20,263.00	20,263.00	.00
30-110-61-31-2-110-72400	VRS Group Life Insurance	2,272.65	2,204.40	2,337.78	4,735.00	4,482.00	(253.00)
30-110-61-31-2-110-72700	Workers Compensation	3,898.00	5,614.93	4,716.40	4,000.00	4,000.00	.00
30-110-61-31-2-110-72750	VRS Retiree Health Care Credit	2,052.09	1,990.56	2,110.92	7,276.00	4,596.00	(2,680.00)
30-110-61-31-2-110-72850	OPEB ARC	5,124.00	5,720.00	5,641.00	.00	.00	.00
30-110-61-31-2-110-73030	Conferences-Student Services	1,482.11	2,517.18	1,685.72	8,000.00	8,000.00	.00
30-110-61-31-2-110-73115	Printing Services	3,943.83	3,072.28	1,234.00	3,665.00	4,765.00	1,100.00
30-110-61-31-2-110-73245	Professional Development - Tuition Assistance	8,844.96	4,458.95	3,910.00	11,034.00	11,034.00	.00
30-110-61-31-2-110-73265	Teacher Licensing	.00	.00	140.00	.00	.00	.00
30-110-61-31-2-110-75201	Postage-Student Mailings	553.98	304.60	.00	.00	.00	.00
30-110-61-31-2-110-75515	Travel-Director of Elem Inst	483.50	2,031.52	1,875.24	2,020.00	2,020.00	.00
30-110-61-31-2-110-75529	Travel-Itinerant	51.16	50.65	397.08	2,250.00	2,250.00	.00
30-110-61-31-2-110-76248	Early Reading Intervention	2,000.00	.00	.00	2,000.00	12,000.00	10,000.00

G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund **30 - School General Fund**							
EXPENSE							
Locations **110 - Central Instruction**							
Function **61 - Instruction**							
Sub-Function **31 - Instr. Sup. - Improve. of Instr.**							
Level **2 - Elementary**							
Program **110 - Regular Instruction** Totals		$251,424.52	$244,676.70	$258,769.80	$505,968.00	$547,092.00	$41,124.00
Program **120 - Special Education**							
30-110-61-31-2-120-71110	Compensation-Administrative	59,069.52	113,664.96	151,688.42	174,384.00	181,617.00	7,233.00
30-110-61-31-2-120-71120	Compensation-Instructional Salaries	.00	.00	8,723.50	.00	.00	.00
30-110-61-31-2-120-71150	Compensation-Clerical	61,846.97	59,321.83	50,555.79	46,531.00	64,380.00	17,849.00
30-110-61-31-2-120-71200	Compensation-OT	167.84	424.25	309.53	400.00	400.00	.00
30-110-61-31-2-120-71522	Compensation-REWIP Retirees	.00	.00	.00	.00	18,292.00	18,292.00
30-110-61-31-2-120-71625	Compensation-Travel Allowance	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	.00
30-110-61-31-2-120-71665	Bonus Payments To Teachers	.00	6,579.00	.00	.00	.00	.00
30-110-61-31-2-120-72100	FICA	9,035.96	13,849.74	15,903.39	17,022.00	20,341.00	3,319.00
30-110-61-31-2-120-72210	VRS Pension Contribution	15,658.83	22,603.44	30,430.87	23,950.00	28,619.00	4,669.00
30-110-61-31-2-120-72220	VRS Hybrid Pension Contribution	4,429.71	5,147.04	2,702.10	5,561.00	12,265.00	6,704.00
30-110-61-31-2-120-72300	Group Health and Dental Insurance	22,241.73	21,612.00	21,768.74	19,618.00	19,618.00	.00
30-110-61-31-2-120-72400	VRS Group Life Insurance	1,619.61	2,237.40	2,671.71	2,759.00	2,903.00	144.00
30-110-61-31-2-120-72510	Hybrid Disability Insurance	63.48	73.68	38.70	.00	.00	.00
30-110-61-31-2-120-72750	VRS Retiree Health Care Credit	1,462.56	2,020.44	2,412.61	2,491.00	2,977.00	486.00
30-110-61-31-2-120-72800	Termination Pay for Vac/Sick Leave	.00	.00	14,371.82	.00	.00	.00
30-110-61-31-2-120-73225	Professional Development - Conferences	5,011.53	299.00	2,099.60	2,455.00	2,455.00	.00
30-110-61-31-2-120-75508	Travel - Director of Student Services	1,882.83	1,249.06	1,800.72	1,872.00	1,872.00	.00
30-110-61-31-2-120-75529	Travel-Itinerant	.00	.00	630.63	500.00	500.00	.00
30-110-61-31-2-120-76465	Testing Materials-Other	7,362.95	9,046.04	8,784.96	10,500.00	10,500.00	.00
Program **120 - Special Education** Totals		$191,053.52	$259,327.88	$316,093.09	$309,243.00	$367,939.00	$58,696.00

G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund **30 - School General Fund**							
EXPENSE							
Locations **110 - Central Instruction**							
Function **61 - Instruction**							
Sub-Function **31 - Instr. Sup. - Improve. of Instr.**							
Level **2 - Elementary**							
Program **140 - Gifted**							
30-110-61-31-2-140-73230	Professional Development - Gifted	.00	359.56	433.39	870.00	870.00	.00
	Program **140 - Gifted** Totals	$0.00	$359.56	$433.39	$870.00	$870.00	$0.00
	Level **2 - Elementary** Totals	$442,478.04	$504,364.14	$575,296.28	$816,081.00	$915,901.00	$99,820.00
Level **3 - Secondary**							
Program **110 - Regular Instruction**							
30-110-61-31-3-110-71110	Compensation-Administrative	31,146.24	.00	.00	.00	.00	.00
30-110-61-31-3-110-71120	Compensation-Instructional Salaries	854.24	1,690.14	.00	161,309.00	117,595.00	(43,714.00)
30-110-61-31-3-110-71150	Compensation-Clerical	50,458.68	59,279.89	62,841.36	63,464.00	67,982.00	4,518.00
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	300.00	.00	.00	.00	.00	.00
30-110-61-31-3-110-71665	Bonus Payments To Teachers	.00	3,096.00	.00	.00	.00	.00
30-110-61-31-3-110-72100	FICA	6,147.82	5,062.10	4,797.80	17,199.00	14,197.00	(3,002.00)
30-110-61-31-3-110-72210	VRS Pension Contribution	13,562.70	9,848.76	10,444.26	37,357.00	30,843.00	(6,514.00)
30-110-61-31-3-110-72300	Group Health and Dental Insurance	9,854.58	8,529.96	9,061.92	10,479.00	10,479.00	.00
30-110-61-31-3-110-72400	VRS Group Life Insurance	1,093.56	794.04	842.10	3,012.00	2,190.00	(822.00)
30-110-61-31-3-110-72750	VRS Retiree Health Care Credit	987.42	717.00	760.38	2,270.00	2,245.00	(25.00)
30-110-61-31-3-110-73030	Conferences-Student Services	2,063.86	5,196.27	936.08	8,000.00	8,000.00	.00
30-110-61-31-3-110-73115	Printing Services	4,854.34	421.61	438.00	3,665.00	3,665.00	.00
30-110-61-31-3-110-73245	Professional Development - Tuition Assistance	2,420.11	3,264.47	4,580.35	8,000.00	8,000.00	.00
30-110-61-31-3-110-75519	Travel-Director of Sec Inst	1,775.06	1,021.07	.00	.00	.00	.00
30-110-61-31-3-110-75529	Travel-Itinerant	.00	115.92	283.64	500.00	500.00	.00
30-110-61-31-3-110-76080	SACS Accreditation	.00	1,667.22	.00	5,000.00	.00	(5,000.00)

G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund **30 - School General Fund**							
EXPENSE							
Locations **110 - Central Instruction**							
Function **61 - Instruction**							
Sub-Function **31 - Instr. Sup. - Improve. of Instr.**							
Level **3 - Secondary**							
	Program **110 - Regular Instruction** Totals	$125,518.61	$100,704.45	$94,985.89	$320,305.00	$265,746.00	($54,559.00)
Program **120 - Special Education**							
30-110-61-31-3-120-71110	Compensation-Administrative	59,069.52	113,664.96	160,411.93	174,384.00	181,617.00	7,233.00
30-110-61-31-3-120-71150	Compensation-Clerical	61,846.34	59,309.13	50,539.72	46,531.00	64,380.00	17,849.00
30-110-61-31-3-120-71200	Compensation-OT	166.87	421.88	308.39	250.00	250.00	.00
30-110-61-31-3-120-71665	Bonus Payments To Teachers	.00	3,483.00	.00	.00	.00	.00
30-110-61-31-3-120-72100	FICA	8,943.18	13,302.45	15,673.80	16,919.00	18,838.00	1,919.00
30-110-61-31-3-120-72210	VRS Pension Contribution	15,658.62	22,603.20	30,430.59	23,950.00	28,619.00	4,669.00
30-110-61-31-3-120-72220	VRS Hybrid Pension Contribution	4,429.65	5,146.92	2,702.04	5,561.00	12,265.00	6,704.00
30-110-61-31-3-120-72300	Group Health and Dental Insurance	22,241.79	21,612.07	21,768.74	19,617.00	19,617.00	.00
30-110-61-31-3-120-72400	VRS Group Life Insurance	1,619.52	2,237.28	2,671.49	2,759.00	2,903.00	144.00
30-110-61-31-3-120-72510	Hybrid Disability Insurance	63.36	73.68	38.70	.00	.00	.00
30-110-61-31-3-120-72750	VRS Retiree Health Care Credit	1,462.35	2,020.08	2,412.63	2,491.00	2,977.00	486.00
30-110-61-31-3-120-73225	Professional Development - Conferences	916.58	330.00	.00	807.00	807.00	.00
30-110-61-31-3-120-75529	Travel-Itinerant	1,739.71	917.40	1,246.47	3,750.00	3,750.00	.00
30-110-61-31-3-120-76465	Testing Materials-Other	1,067.50	385.20	7,098.89	2,000.00	2,000.00	.00
	Program **120 - Special Education** Totals	$179,224.99	$245,507.25	$295,303.39	$299,019.00	$338,023.00	$39,004.00
Program **140 - Gifted**							
30-110-61-31-3-140-73230	Professional Development - Gifted	.00	143.20	329.71	440.00	440.00	.00
	Program **140 - Gifted** Totals	$0.00	$143.20	$329.71	$440.00	$440.00	$0.00
	Level **3 - Secondary** Totals	$304,743.60	$346,354.90	$390,618.99	$619,764.00	$604,209.00	($15,555.00)
Level **4 - Middle**							
Program **110 - Regular Instruction**							
30-110-61-31-4-110-71110	Compensation-Administrative	45,088.56	47,339.52	50,203.26	150,700.00	186,810.00	36,110.00

G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund **30 - School General Fund**							
EXPENSE							
Locations **110 - Central Instruction**							
Function **61 - Instruction**							
Sub-Function **31 - Instr. Sup. - Improve. of Instr.**							
Level **4 - Middle**							
Program **110 - Regular Instruction**							
30-110-61-31-4-110-71120	Compensation-Instructional Salaries	1,410.00	.00	240.00	3,000.00	73,556.00	70,556.00
30-110-61-31-4-110-71665	Bonus Payments To Teachers	.00	774.00	.00	.00	.00	.00
30-110-61-31-4-110-72100	FICA	3,196.95	3,250.63	3,526.23	11,758.00	19,918.00	8,160.00
30-110-61-31-4-110-72210	VRS Pension Contribution	7,493.76	7,867.80	8,343.84	25,046.00	43,231.00	18,185.00
30-110-61-31-4-110-72300	Group Health and Dental Insurance	4,727.10	5,382.06	5,721.12	9,943.00	9,943.00	.00
30-110-61-31-4-110-72400	VRS Group Life Insurance	604.20	634.32	672.78	2,019.00	3,072.00	1,053.00
30-110-61-31-4-110-72750	VRS Retiree Health Care Credit	545.64	572.88	607.50	1,823.00	3,150.00	1,327.00
30-110-61-31-4-110-73030	Conferences-Student Services	2,868.25	1,079.91	2,577.63	8,000.00	8,000.00	.00
30-110-61-31-4-110-73115	Printing Services	4,654.00	421.61	.00	.00	.00	.00
30-110-61-31-4-110-73245	Professional Development - Tuition Assistance	1,330.38	3,068.22	4,037.05	3,033.00	3,033.00	.00
30-110-61-31-4-110-75201	Postage-Student Mailings	.00	.00	.00	1,100.00	1,100.00	.00
30-110-61-31-4-110-75529	Travel-Itinerant	.00	20.16	215.59	500.00	500.00	.00
30-110-61-31-4-110-76045	Furniture and Equip <$5,000	.00	.00	.00	750.00	750.00	.00
Program **110 - Regular Instruction** Totals		$71,918.84	$70,411.11	$76,145.00	$217,672.00	$353,063.00	$135,391.00
Program **120 - Special Education**							
30-110-61-31-4-120-73075	Legal Notices-Special Education	197.68	271.52	173.86	1,500.00	700.00	(800.00)
30-110-61-31-4-120-73225	Professional Development - Conferences	835.29	965.00	901.65	807.00	807.00	.00
30-110-61-31-4-120-76465	Testing Materials-Other	2,121.70	2,992.24	2,726.19	8,000.00	8,000.00	.00
Program **120 - Special Education** Totals		$3,154.67	$4,228.76	$3,801.70	$10,307.00	$9,507.00	($800.00)
Program **140 - Gifted**							
30-110-61-31-4-140-73230	Professional Development - Gifted	.00	214.20	905.49	1,290.00	1,290.00	.00
Program **140 - Gifted** Totals		$0.00	$214.20	$905.49	$1,290.00	$1,290.00	$0.00
Level **4 - Middle** Totals		$75,073.51	$74,854.07	$80,852.19	$229,269.00	$363,860.00	$134,591.00

FY 26 Operating Budget for Presentation

Budget Year 2026

G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund **30 - School General Fund**							
EXPENSE							
Locations **110 - Central Instruction**							
Function **61 - Instruction**							
Sub-Function **31 - Instr. Sup. - Improve. of Instr.**							
Level **7 - Adult**							
Program **170 - Adult**							
30-110-61-31-7-170-71522	Compensation-REWIP Retirees	2,837.23	6,700.80	.00	.00	.00	.00
30-110-61-31-7-170-72100	FICA	217.04	512.60	.00	.00	.00	.00
30-110-61-31-7-170-76435	Supplies - Instructional	48.77	.00	.00	.00	.00	.00
	Program **170 - Adult** Totals	$3,103.04	$7,213.40	$0.00	$0.00	$0.00	$0.00
	Level **7 - Adult** Totals	$3,103.04	$7,213.40	$0.00	$0.00	$0.00	$0.00
	Sub-Function **31 - Instr. Sup. - Improve. of Instr.** Totals	$825,398.19	$932,786.51	$1,046,767.46	$1,665,114.00	$1,883,970.00	$218,856.00
Sub-Function **41 - Admin. Principals Office**							
Level **3 - Secondary**							
Program **121 - Alternative Education**							
30-110-61-41-3-121-71126	Compensation-Principals	.00	.00	107,616.96	108,682.00	114,420.00	5,738.00
30-110-61-41-3-121-72100	FICA	.00	.00	7,274.71	8,314.00	8,753.00	439.00
30-110-61-41-3-121-72210	VRS Pension Contribution	.00	.00	17,886.00	18,063.00	19,017.00	954.00
30-110-61-41-3-121-72300	Group Health and Dental Insurance	.00	.00	11,442.24	.00	12,000.00	12,000.00
30-110-61-41-3-121-72400	VRS Group Life Insurance	.00	.00	1,442.04	1,456.00	1,350.00	(106.00)
30-110-61-41-3-121-72750	VRS Retiree Health Care Credit	.00	.00	1,302.18	1,315.00	1,384.00	69.00
	Program **121 - Alternative Education** Totals	$0.00	$0.00	$146,964.13	$137,830.00	$156,924.00	$19,094.00
	Level **3 - Secondary** Totals	$0.00	$0.00	$146,964.13	$137,830.00	$156,924.00	$19,094.00
	Sub-Function **41 - Admin. Principals Office** Totals	$0.00	$0.00	$146,964.13	$137,830.00	$156,924.00	$19,094.00
	Function **61 - Instruction** Totals	$2,731,690.36	$3,175,400.60	$7,069,177.56	$4,850,741.00	$7,529,814.00	$2,679,073.00
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	493,485.07	592,053.35	714,086.55	732,761.00	781,324.00	48,563.00
30-110-68-21-9-800-71200	Compensation-OT	1,428.26	2,877.61	939.16	1,400.00	1,400.00	.00

FY 26 Operating Budget for Presentation

Budget Year 2026

G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund **30 - School General Fund**							
EXPENSE							
Locations **110 - Central Instruction**							
Function **68 - Technology**							
Sub-Function **21 - Student Guidance**							
Level **9 - District Wide**							
Program **800 - Technology**							
30-110-68-21-9-800-71625	Compensation-Travel Allowance	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	.00
30-110-68-21-9-800-71665	Bonus Payments To Teachers	.00	11,610.00	.00	.00	.00	.00
30-110-68-21-9-800-72100	FICA	38,553.77	45,504.51	53,342.21	56,255.00	59,970.00	3,715.00
30-110-68-21-9-800-72210	VRS Pension Contribution	70,225.08	78,167.40	97,976.40	85,249.00	90,899.00	5,650.00
30-110-68-21-9-800-72220	VRS Hybrid Pension Contribution	11,550.23	20,083.80	20,432.49	36,535.00	38,957.00	2,422.00
30-110-68-21-9-800-72300	Group Health and Dental Insurance	39,241.52	49,698.54	60,004.80	39,772.00	59,772.00	20,000.00
30-110-68-21-9-800-72400	VRS Group Life Insurance	6,593.22	7,921.44	9,546.70	9,819.00	9,220.00	(599.00)
30-110-68-21-9-800-72510	Hybrid Disability Insurance	165.42	287.64	292.58	.00	.00	.00
30-110-68-21-9-800-72750	VRS Retiree Health Care Credit	5,953.49	7,153.20	8,620.65	8,866.00	9,454.00	588.00
30-110-68-21-9-800-72800	Termination Pay for Vac/Sick Leave	13,052.19	.00	1,262.11	.00	.00	.00
30-110-68-21-9-800-73162	Subscription Offset	.00	(78,083.67)	(4,107.30)	.00	.00	.00
30-110-68-21-9-800-73205	Software Licensing Fees	215,622.45	335,630.69	353,541.10	617,536.00	695,175.00	77,639.00
30-110-68-21-9-800-73225	Professional Development - Conferences	460.00	6,809.00	8,885.04	38,698.00	38,698.00	.00
30-110-68-21-9-800-75529	Travel-Itinerant	965.63	643.82	567.64	1,000.00	1,000.00	.00
30-110-68-21-9-800-76305	ITRT	.00	44.23	.00	.00	.00	.00
30-110-68-21-9-800-76515	Software-Instructional	72,982.98	62,065.21	98,529.68	133,389.00	521,846.00	388,457.00
30-110-68-21-9-800-76535	Network Software	.00	.00	15,714.00	54,608.00	54,608.00	.00
30-110-68-21-9-800-76545	Technology Repair and Replace	25,889.97	244,723.52	102,589.87	186,540.00	187,262.00	722.00
30-110-68-21-9-800-78050	Technology Addl VPSA Eligible	.00	5,701.00	4,009.05	56,900.00	.00	(56,900.00)
30-110-68-21-9-800-78075	Inception of Subscription - Capital Outlay	.00	78,083.67	4,107.30	.00	.00	.00
	Program **800 - Technology** Totals	$997,369.28	$1,472,174.96	$1,551,540.03	$2,060,528.00	$2,550,785.00	$490,257.00

G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund **30 - School General Fund**							
EXPENSE							
Locations **110 - Central Instruction**							
Function **68 - Technology**							
Sub-Function **21 - Student Guidance**							
	Level **9 - District Wide** Totals	$997,369.28	$1,472,174.96	$1,551,540.03	$2,060,528.00	$2,550,785.00	$490,257.00
	Sub-Function **21 - Student Guidance** Totals	$997,369.28	$1,472,174.96	$1,551,540.03	$2,060,528.00	$2,550,785.00	$490,257.00
Sub-Function **50 - Pupil Transportation (Other)**							
Level **9 - District Wide**							
Program **800 - Technology**							
30-110-68-50-9-800-76041	Technology - Software/Online Content	10,356.00	11,971.00	12,402.00	12,900.00	13,450.00	550.00
	Program **800 - Technology** Totals	$10,356.00	$11,971.00	$12,402.00	$12,900.00	$13,450.00	$550.00
	Level **9 - District Wide** Totals	$10,356.00	$11,971.00	$12,402.00	$12,900.00	$13,450.00	$550.00
	Sub-Function **50 - Pupil Transportation (Other)** Totals	$10,356.00	$11,971.00	$12,402.00	$12,900.00	$13,450.00	$550.00
	Function **68 - Technology** Totals	$1,007,725.28	$1,484,145.96	$1,563,942.03	$2,073,428.00	$2,564,235.00	$490,807.00
	Locations **110 - Central Instruction** Totals	$3,739,415.64	$4,659,546.56	$8,633,119.59	$6,924,169.00	$10,094,049.00	$3,169,880.00
Locations **111 - Salem High School**							
Function **61 - Instruction**							
Sub-Function **10 - Classroom Instruction**							
Level **3 - Secondary**							
Program **110 - Regular Instruction**							
30-111-61-10-3-110-71120	Compensation-Instructional Salaries	3,532,764.95	3,859,936.59	3,988,741.94	4,190,133.00	4,419,978.00	229,845.00
30-111-61-10-3-110-71151	Compensation-Instructional Asst	26,460.26	30,781.26	18,580.71	21,000.00	8,873.00	(12,127.00)
30-111-61-10-3-110-71159	Compensation- Accompanist	9,841.50	8,066.25	8,964.00	9,045.00	9,045.00	.00
30-111-61-10-3-110-71182	Compensation-Band Assistants	15,235.02	13,582.22	13,924.82	13,851.00	14,575.00	724.00
30-111-61-10-3-110-71200	Compensation-OT	402.11	1,915.56	780.24	.00	.00	.00
30-111-61-10-3-110-71520	Compensation-Substitutes	151,721.85	183,061.09	142,127.05	105,087.00	105,087.00	.00
30-111-61-10-3-110-71522	Compensation-REWIP Retirees	68,492.69	50,681.81	42,854.06	52,775.00	40,402.00	(12,373.00)
30-111-61-10-3-110-71650	Compensation-NBC Teacher Bonus	52,500.00	52,500.00	42,500.00	55,000.00	55,000.00	.00
30-111-61-10-3-110-71665	Bonus Payments To Teachers	.00	76,173.53	.00	.00	.00	.00
30-111-61-10-3-110-72100	FICA	278,478.80	310,312.51	314,002.76	340,187.00	355,951.00	15,764.00
30-111-61-10-3-110-72210	VRS Pension Contribution	379,546.23	413,167.65	461,387.97	489,923.00	515,253.00	25,330.00

FY 26 Operating Budget for Presentation

Budget Year 2026

G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund **30 - School General Fund**							
EXPENSE							
Locations **111 - Salem High School**							
Function **61 - Instruction**							
Sub-Function **10 - Classroom Instruction**							
Level **3 - Secondary**							
Program **110 - Regular Instruction**							
30-111-61-10-3-110-72220	VRS Hybrid Pension Contribution	209,496.15	218,227.48	188,502.63	200,560.00	220,823.00	20,263.00
30-111-61-10-3-110-72300	Group Health and Dental Insurance	457,997.32	495,372.90	500,640.08	559,315.00	559,315.00	.00
30-111-61-10-3-110-72400	VRS Group Life Insurance	47,491.91	50,897.03	52,397.67	56,429.00	52,260.00	(4,169.00)
30-111-61-10-3-110-72510	Hybrid Disability Insurance	3,000.02	3,125.04	2,699.30	.00	.00	.00
30-111-61-10-3-110-72600	Unemployment Compensation	(409.88)	475.05	.00	.00	.00	.00
30-111-61-10-3-110-72700	Workers Compensation	24,786.00	21,848.28	18,351.99	25,000.00	25,000.00	.00
30-111-61-10-3-110-72750	VRS Retiree Health Care Credit	42,884.03	45,972.06	47,314.32	50,955.00	53,589.00	2,634.00
30-111-61-10-3-110-72800	Termination Pay for Vac/Sick Leave	8,000.00	.00	.00	.00	.00	.00
30-111-61-10-3-110-72850	OPEB ARC	22,918.00	22,259.00	23,353.00	.00	.00	.00
30-111-61-10-3-110-73126	Repair & Maint - Athletic Equipment	3,606.97	3,645.00	3,645.00	8,000.00	8,000.00	.00
30-111-61-10-3-110-73155	Repair/Maint - Piano	335.00	270.00	285.00	350.00	720.00	370.00
30-111-61-10-3-110-73161	Lease Offset	.00	(4,329.60)	(7,297.66)	.00	.00	.00
30-111-61-10-3-110-73165	Repair/Maint - Science	880.00	298.00	880.00	880.00	880.00	.00
30-111-61-10-3-110-73170	Repair/Maint - Tech Ed	1,064.42	1,811.14	.00	.00	.00	.00
30-111-61-10-3-110-73255	Professional Development	5,168.19	660.34	4,952.49	5,000.00	5,000.00	.00
30-111-61-10-3-110-73256	Professional Development - Athletic Training Certifications	850.00	1,000.00	1,000.00	1,000.00	1,000.00	.00
30-111-61-10-3-110-75527	Travel -Student Competition	7,603.06	7,999.93	8,000.00	8,000.00	8,000.00	.00
30-111-61-10-3-110-76015	Allotment	60,740.74	119,510.35	99,824.71	88,060.00	90,155.00	2,095.00
30-111-61-10-3-110-76020	Athletic Training	5,496.72	5,879.75	6,000.00	6,000.00	6,000.00	.00
30-111-61-10-3-110-76045	Furniture and Equip <$5,000	179,504.49	42,493.19	1,990.68	2,000.00	2,000.00	.00
30-111-61-10-3-110-76075	Registration Guide	1,800.49	1,800.00	3,170.00	3,200.00	3,200.00	.00

G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund **30 - School General Fund**							
EXPENSE							
Locations **111 - Salem High School**							
Function **61 - Instruction**							
Sub-Function **10 - Classroom Instruction**							
Level **3 - Secondary**							
Program **110 - Regular Instruction**							
30-111-61-10-3-110-76136	Fine Arts	1,346.20	2,046.56	2,055.03	2,056.00	2,056.00	.00
30-111-61-10-3-110-76137	Ceramics	3,102.83	3,347.61	3,301.99	3,400.00	4,000.00	600.00
30-111-61-10-3-110-76138	Graphic Arts	1,201.97	1,200.00	1,200.00	1,200.00	1,200.00	.00
30-111-61-10-3-110-76140	Health Sciences	.00	.00	11,000.00	35,900.00	5,900.00	(30,000.00)
30-111-61-10-3-110-76160	Auto Body	7,342.19	10,680.16	10,741.28	10,653.00	10,653.00	.00
30-111-61-10-3-110-76165	Auto Service Tech	17,538.82	8,867.00	5,284.00	6,284.00	6,284.00	.00
30-111-61-10-3-110-76167	Career & Tech Ed - STATE	11,569.13	12,935.67	11,812.72	12,936.00	11,813.00	(1,123.00)
30-111-61-10-3-110-76170	Band	8,975.00	8,975.00	8,974.48	13,200.00	22,400.00	9,200.00
30-111-61-10-3-110-76180	Black History Month	1,037.03	1,497.90	2,252.99	2,500.00	2,500.00	.00
30-111-61-10-3-110-76185	Business Education	.00	562.04	569.42	570.00	570.00	.00
30-111-61-10-3-110-76190	Career Communications	1,147.54	1,009.24	1,210.56	1,215.00	1,215.00	.00
30-111-61-10-3-110-76205	Career/Tech Ed	2,508.19	3,005.62	5,107.25	5,232.00	5,232.00	.00
30-111-61-10-3-110-76215	Choir	3,210.81	3,174.31	3,164.98	3,224.00	3,224.00	.00
30-111-61-10-3-110-76231	Computer Science	290.08	872.00	844.97	872.00	872.00	.00
30-111-61-10-3-110-76232	Cosmetology	5,990.20	6,007.00	8,422.43	8,413.00	8,413.00	.00
30-111-61-10-3-110-76235	Drama	1,985.00	2,026.78	1,887.06	2,195.00	2,195.00	.00
30-111-61-10-3-110-76236	Diesel Program	967.81	1,000.00	1,000.00	.00	.00	.00
30-111-61-10-3-110-76249	Educator Rising	.00	.00	.00	.00	6,000.00	6,000.00
30-111-61-10-3-110-76255	English	1,041.65	1,061.00	1,059.75	1,061.00	2,061.00	1,000.00
30-111-61-10-3-110-76260	Family and Consumer Science	3,303.00	3,303.00	5,500.00	11,500.00	15,500.00	4,000.00
30-111-61-10-3-110-76270	Foreign Language	268.12	239.33	347.19	349.00	354.00	5.00

G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund **30 - School General Fund**							
EXPENSE							
Locations **111 - Salem High School**							
Function **61 - Instruction**							
Sub-Function **10 - Classroom Instruction**							
Level **3 - Secondary**							
Program **110 - Regular Instruction**							
30-111-61-10-3-110-76275	Freshman Transition	1,506.17	2,500.00	5,634.27	5,650.00	.00	(5,650.00)
30-111-61-10-3-110-76276	Student Transition Team	.00	.00	.00	.00	5,650.00	5,650.00
30-111-61-10-3-110-76286	Guitar & Keyboard	.00	.00	.00	.00	1,000.00	1,000.00
30-111-61-10-3-110-76290	Health	313.23	425.67	425.00	450.00	450.00	.00
30-111-61-10-3-110-76295	Advanced Programs	89,587.75	98,799.07	101,390.84	130,440.00	145,000.00	14,560.00
30-111-61-10-3-110-76340	Marketing Education	317.61	323.75	324.00	324.00	324.00	.00
30-111-61-10-3-110-76345	Mathematics	769.80	793.06	797.20	799.00	799.00	.00
30-111-61-10-3-110-76360	Physical Education	777.89	700.11	694.11	1,250.00	1,250.00	.00
30-111-61-10-3-110-76380	Science	9,610.00	9,652.71	9,604.21	9,610.00	9,610.00	.00
30-111-61-10-3-110-76385	Social Studies	371.84	993.29	1,000.00	1,000.00	1,000.00	.00
30-111-61-10-3-110-76386	Spirit Club	198.49	296.24	264.21	.00	.00	.00
30-111-61-10-3-110-76387	Student Council	207.39	300.00	299.07	.00	.00	.00
30-111-61-10-3-110-76455	Testing Materials-Assessment	.00	.00	.00	.00	1,000.00	1,000.00
30-111-61-10-3-110-76470	Welding	5,732.82	6,946.37	7,705.59	8,412.00	8,412.00	.00
30-111-61-10-3-110-76483	Yearbook	10,000.00	8,827.00	9,903.51	10,000.00	10,000.00	.00
30-111-61-10-3-110-76515	Software-Instructional	16,900.20	21,242.50	21,886.22	21,742.00	21,742.00	.00
30-111-61-10-3-110-76530	Computer Supplies	7,066.85	7,194.98	7,396.60	7,924.00	8,398.00	474.00
30-111-61-10-3-110-78005	Auto Service Tech > $5,000	26,900.00	29,215.50	.00	.00	.00	.00
30-111-61-10-3-110-78070	Inception of Lease - Capital Outlay	.00	32,812.78	.00	.00	.00	.00
	Program **110 - Regular Instruction** Totals	$5,841,742.65	$6,332,226.66	$6,242,633.69	$6,612,111.00	$6,887,183.00	$275,072.00

FY 26 Operating Budget for Presentation

Budget Year 2026

G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund **30 - School General Fund**							
EXPENSE							
Locations **111 - Salem High School**							
Function **61 - Instruction**							
Sub-Function **10 - Classroom Instruction**							
Level **3 - Secondary**							
Program **120 - Special Education**							
30-111-61-10-3-120-71120	Compensation-Instructional Salaries	501,799.00	541,095.93	633,510.73	630,457.00	769,561.00	139,104.00
30-111-61-10-3-120-71151	Compensation-Instructional Asst	74,120.33	89,819.25	107,940.23	97,283.00	104,032.00	6,749.00
30-111-61-10-3-120-71200	Compensation-OT	40.55	50.40	184.81	.00	.00	.00
30-111-61-10-3-120-71520	Compensation-Substitutes	85.75	439.72	.00	.00	.00	.00
30-111-61-10-3-120-71665	Bonus Payments To Teachers	.00	26,316.00	.00	.00	.00	.00
30-111-61-10-3-120-72100	FICA	42,098.79	49,145.85	55,159.80	55,672.00	66,830.00	11,158.00
30-111-61-10-3-120-72210	VRS Pension Contribution	23,246.20	24,961.30	26,979.05	36,285.00	43,557.00	7,272.00
30-111-61-10-3-120-72220	VRS Hybrid Pension Contribution	72,808.05	80,074.91	94,832.50	84,665.00	101,634.00	16,969.00
30-111-61-10-3-120-72300	Group Health and Dental Insurance	87,698.37	93,725.94	120,580.86	73,106.00	73,106.00	.00
30-111-61-10-3-120-72400	VRS Group Life Insurance	7,744.38	8,468.50	9,821.13	9,752.00	10,308.00	556.00
30-111-61-10-3-120-72510	Hybrid Disability Insurance	1,042.77	1,146.50	1,357.97	.00	.00	.00
30-111-61-10-3-120-72600	Unemployment Compensation	.00	41.53	.00	.00	.00	.00
30-111-61-10-3-120-72750	VRS Retiree Health Care Credit	6,993.08	7,647.20	8,868.44	8,806.00	10,308.00	1,502.00
30-111-61-10-3-120-76431	Special Ed - General	1,560.88	1,484.15	1,592.73	1,600.00	1,700.00	100.00
Program **120 - Special Education** Totals		$819,238.15	$924,417.18	$1,060,828.25	$997,626.00	$1,181,036.00	$183,410.00
Program **127 - Regional Sp Ed Program**							
30-111-61-10-3-127-72100	FICA	15.83	.00	8.42	.00	.00	.00
Program **127 - Regional Sp Ed Program** Totals		$15.83	$0.00	$8.42	$0.00	$0.00	$0.00
Program **130 - Vocational**							
30-111-61-10-3-130-71120	Compensation-Instructional Salaries	645,161.00	727,698.94	830,028.96	779,570.00	890,901.00	111,331.00
30-111-61-10-3-130-71650	Compensation-NBC Teacher Bonus	.00	.00	2,500.00	.00	.00	.00
30-111-61-10-3-130-71665	Bonus Payments To Teachers	.00	18,576.00	.00	.00	.00	.00

G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund **30 - School General Fund**							
EXPENSE							
Locations **111 - Salem High School**							
Function **61 - Instruction**							
Sub-Function **10 - Classroom Instruction**							
Level **3 - Secondary**							
Program **130 - Vocational**							
30-111-61-10-3-130-72100	FICA	45,194.26	53,010.20	58,257.04	59,637.00	68,154.00	8,517.00
30-111-61-10-3-130-72210	VRS Pension Contribution	83,268.02	73,812.30	78,095.36	90,695.00	103,647.00	12,952.00
30-111-61-10-3-130-72220	VRS Hybrid Pension Contribution	25,839.90	46,293.64	59,197.93	38,869.00	44,420.00	5,551.00
30-111-61-10-3-130-72300	Group Health and Dental Insurance	96,137.46	115,301.80	128,910.16	83,211.00	83,211.00	.00
30-111-61-10-3-130-72400	VRS Group Life Insurance	8,796.81	9,683.70	11,069.29	10,446.00	10,513.00	67.00
30-111-61-10-3-130-72510	Hybrid Disability Insurance	370.10	657.20	846.79	.00	.00	.00
30-111-61-10-3-130-72750	VRS Retiree Health Care Credit	7,943.51	8,744.10	9,995.50	9,433.00	10,780.00	1,347.00
30-111-61-10-3-130-72800	Termination Pay for Vac/Sick Leave	1,675.33	.00	.00	.00	.00	.00
	Program **130 - Vocational** Totals	$914,386.39	$1,053,777.88	$1,178,901.03	$1,071,861.00	$1,211,626.00	$139,765.00
Program **150 - Other**							
30-111-61-10-3-150-71120	Compensation-Instructional Salaries	89,791.25	102,575.76	109,298.22	113,415.00	127,566.00	14,151.00
30-111-61-10-3-150-71200	Compensation-OT	155.08	.00	.00	.00	.00	.00
30-111-61-10-3-150-71620	Compensation-Extracurricular Supplements	357,968.23	376,640.51	384,380.64	400,890.00	422,721.00	21,831.00
30-111-61-10-3-150-71665	Bonus Payments To Teachers	.00	2,211.47	.00	.00	.00	.00
30-111-61-10-3-150-72100	FICA	37,020.41	39,816.75	37,783.91	39,344.00	42,097.00	2,753.00
30-111-61-10-3-150-72210	VRS Pension Contribution	5,310.48	5,653.32	6,023.84	5,655.00	6,360.00	705.00
30-111-61-10-3-150-72220	VRS Hybrid Pension Contribution	9,811.78	11,394.72	12,141.60	13,195.00	14,841.00	1,646.00
30-111-61-10-3-150-72300	Group Health and Dental Insurance	3,312.72	3,767.28	4,004.76	8,560.00	8,560.00	.00
30-111-61-10-3-150-72400	VRS Group Life Insurance	1,219.28	1,374.48	1,464.54	1,520.00	1,505.00	(15.00)
30-111-61-10-3-150-72510	Hybrid Disability Insurance	140.47	163.20	173.74	.00	.00	.00
30-111-61-10-3-150-72750	VRS Retiree Health Care Credit	1,100.98	1,241.16	1,322.46	1,372.00	1,544.00	172.00

G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund **30 - School General Fund**							
EXPENSE							
Locations **111 - Salem High School**							
Function **61 - Instruction**							
Sub-Function **10 - Classroom Instruction**							
Level **3 - Secondary**							
Program **150 - Other**							
30-111-61-10-3-150-76030	Athletics/Athletic Equipment <$5,000	89,793.97	78,997.00	78,779.56	78,997.00	109,000.00	30,003.00
	Program **150 - Other** Totals	$595,624.65	$623,835.65	$635,373.27	$662,948.00	$734,194.00	$71,246.00
	Level **3 - Secondary** Totals	$8,171,007.67	$8,934,257.37	$9,117,744.66	$9,344,546.00	$10,014,039.00	$669,493.00
	Sub-Function **10 - Classroom Instruction** Totals	$8,171,007.67	$8,934,257.37	$9,117,744.66	$9,344,546.00	$10,014,039.00	$669,493.00
Sub-Function **21 - Student Guidance**							
Level **3 - Secondary**							
Program **110 - Regular Instruction**							
30-111-61-21-3-110-71124	Compensation-Guidance Counselors	282,281.77	303,238.75	322,610.18	340,342.00	356,144.00	15,802.00
30-111-61-21-3-110-71150	Compensation-Clerical	38,745.43	44,441.90	47,163.27	50,004.00	53,565.00	3,561.00
30-111-61-21-3-110-71200	Compensation-OT	341.13	739.99	739.38	.00	.00	.00
30-111-61-21-3-110-71665	Bonus Payments To Teachers	.00	7,353.00	.00	.00	.00	.00
30-111-61-21-3-110-72100	FICA	23,883.80	26,454.26	27,649.79	29,861.00	31,343.00	1,482.00
30-111-61-21-3-110-72210	VRS Pension Contribution	43,571.36	47,753.55	50,783.95	45,413.00	47,666.00	2,253.00
30-111-61-21-3-110-72220	VRS Hybrid Pension Contribution	9,409.27	10,016.70	10,683.34	19,463.00	20,428.00	965.00
30-111-61-21-3-110-72300	Group Health and Dental Insurance	36,444.77	40,840.33	42,940.61	34,470.00	34,470.00	.00
30-111-61-21-3-110-72400	VRS Group Life Insurance	4,271.64	4,657.79	4,955.77	5,231.00	4,835.00	(396.00)
30-111-61-21-3-110-72510	Hybrid Disability Insurance	134.71	143.45	152.95	.00	.00	.00
30-111-61-21-3-110-72750	VRS Retiree Health Care Credit	3,857.22	4,205.97	4,475.04	4,723.00	4,957.00	234.00
30-111-61-21-3-110-76285	Guidance	781.52	818.28	817.12	865.00	865.00	.00
	Program **110 - Regular Instruction** Totals	$443,722.62	$490,663.97	$512,971.40	$530,372.00	$554,273.00	$23,901.00
Program **120 - Special Education**							
30-111-61-21-3-120-71124	Compensation-Guidance Counselors	14,856.94	15,959.93	16,979.48	.00	.00	.00
30-111-61-21-3-120-71150	Compensation-Clerical	2,039.23	2,339.05	2,482.28	.00	.00	.00

G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund **30 - School General Fund**							
EXPENSE							
Locations **111 - Salem High School**							
Function **61 - Instruction**							
Sub-Function **21 - Student Guidance**							
Level **3 - Secondary**							
Program **120 - Special Education**							
30-111-61-21-3-120-71200	Compensation-OT	17.95	38.95	38.92	.00	.00	.00
30-111-61-21-3-120-71665	Bonus Payments To Teachers	.00	387.00	.00	.00	.00	.00
30-111-61-21-3-120-72100	FICA	1,257.04	1,392.33	1,455.25	.00	.00	.00
30-111-61-21-3-120-72210	VRS Pension Contribution	2,293.23	2,513.35	2,672.84	.00	.00	.00
30-111-61-21-3-120-72220	VRS Hybrid Pension Contribution	495.23	527.20	562.28	.00	.00	.00
30-111-61-21-3-120-72300	Group Health and Dental Insurance	1,918.15	2,149.49	2,260.03	.00	.00	.00
30-111-61-21-3-120-72400	VRS Group Life Insurance	224.82	245.15	260.83	.00	.00	.00
30-111-61-21-3-120-72510	Hybrid Disability Insurance	7.09	7.55	8.05	.00	.00	.00
30-111-61-21-3-120-72750	VRS Retiree Health Care Credit	203.01	221.37	235.53	.00	.00	.00
30-111-61-21-3-120-76285	Guidance	41.13	43.08	43.01	.00	.00	.00
	Program **120 - Special Education** Totals	$23,353.82	$25,824.45	$26,998.50	$0.00	$0.00	$0.00
	Level **3 - Secondary** Totals	$467,076.44	$516,488.42	$539,969.90	$530,372.00	$554,273.00	$23,901.00
	Sub-Function **21 - Student Guidance** Totals	$467,076.44	$516,488.42	$539,969.90	$530,372.00	$554,273.00	$23,901.00
Sub-Function **32 - Instr. Sup. - Media Services**							
Level **3 - Secondary**							
Program **110 - Regular Instruction**							
30-111-61-32-3-110-71122	Compensation-Librarians	109,409.25	117,990.46	125,132.56	125,599.00	138,252.00	12,653.00
30-111-61-32-3-110-71152	Compensation - Media Clerk	21,012.89	24,636.16	26,402.94	26,434.00	25,166.00	(1,268.00)
30-111-61-32-3-110-71650	Compensation-NBC Teacher Bonus	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	.00
30-111-61-32-3-110-71665	Bonus Payments To Teachers	.00	3,096.00	.00	.00	.00	.00
30-111-61-32-3-110-72100	FICA	8,894.12	9,971.53	10,660.53	12,013.00	12,884.00	871.00
30-111-61-32-3-110-72210	VRS Pension Contribution	18,045.00	19,210.10	20,488.54	17,688.00	19,012.00	1,324.00
30-111-61-32-3-110-72220	VRS Hybrid Pension Contribution	3,493.00	4,102.14	4,358.86	7,580.00	8,148.00	568.00

G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund **30 - School General Fund**							
EXPENSE							
Locations **111 - Salem High School**							
Function **61 - Instruction**							
Sub-Function **32 - Instr. Sup. - Media Services**							
Level **3 - Secondary**							
Program **110 - Regular Instruction**							
30-111-61-32-3-110-72300	Group Health and Dental Insurance	24,044.72	28,481.44	29,868.00	23,665.00	23,665.00	.00
30-111-61-32-3-110-72400	VRS Group Life Insurance	1,736.50	1,879.60	2,003.36	2,037.00	1,928.00	(109.00)
30-111-61-32-3-110-72510	Hybrid Disability Insurance	50.00	58.70	62.42	.00	.00	.00
30-111-61-32-3-110-72750	VRS Retiree Health Care Credit	1,568.00	1,697.20	1,808.98	1,840.00	1,977.00	137.00
30-111-61-32-3-110-73015	Binding Services	1,260.00	1,260.00	.00	.00	.00	.00
30-111-61-32-3-110-76155	Audio Visual Media	2,160.00	2,170.94	.00	.00	.00	.00
30-111-61-32-3-110-76325	Library Books and Supplies	9,245.81	10,012.00	17,849.48	17,912.00	20,337.00	2,425.00
30-111-61-32-3-110-76330	Library Reference Materials	5,233.89	4,482.00	.00	.00	.00	.00
	Program **110 - Regular Instruction** Totals	$211,153.18	$234,048.27	$243,635.67	$239,768.00	$256,369.00	$16,601.00
	Level **3 - Secondary** Totals	$211,153.18	$234,048.27	$243,635.67	$239,768.00	$256,369.00	$16,601.00
	Sub-Function **32 - Instr. Sup. - Media Services** Totals	$211,153.18	$234,048.27	$243,635.67	$239,768.00	$256,369.00	$16,601.00
Sub-Function **41 - Admin. Principals Office**							
Level **3 - Secondary**							
Program **110 - Regular Instruction**							
30-111-61-41-3-110-71126	Compensation-Principals	126,810.96	133,158.00	133,891.02	135,216.00	144,844.00	9,628.00
30-111-61-41-3-110-71127	Compensation-Asst Principals	219,193.56	230,152.56	249,269.28	251,721.00	254,134.00	2,413.00
30-111-61-41-3-110-71150	Compensation-Clerical	157,591.35	179,653.45	192,713.98	193,746.00	207,542.00	13,796.00
30-111-61-41-3-110-71200	Compensation-OT	1,982.69	3,113.34	1,415.24	2,500.00	2,500.00	.00
30-111-61-41-3-110-71520	Compensation-Substitutes	3,376.32	310.28	299.40	.00	.00	.00
30-111-61-41-3-110-71665	Bonus Payments To Teachers	.00	13,158.00	.00	.00	.00	.00
30-111-61-41-3-110-72100	FICA	36,823.63	40,884.13	42,340.05	44,613.00	46,590.00	1,977.00
30-111-61-41-3-110-72210	VRS Pension Contribution	73,493.07	79,775.10	67,585.46	67,557.00	70,563.00	3,006.00

FY 26 Operating Budget for Presentation

Budget Year 2026

G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund **30 - School General Fund**							
EXPENSE							
Locations **111 - Salem High School**							
Function **61 - Instruction**							
Sub-Function **41 - Admin. Principals Office**							
Level **3 - Secondary**							
Program **110 - Regular Instruction**							
30-111-61-41-3-110-72220	VRS Hybrid Pension Contribution	10,608.19	10,291.95	28,009.72	28,953.00	30,241.00	1,288.00
30-111-61-41-3-110-72300	Group Health and Dental Insurance	60,551.12	63,710.38	77,786.19	63,106.00	63,106.00	.00
30-111-61-41-3-110-72400	VRS Group Life Insurance	6,780.83	7,261.91	7,707.28	7,781.00	7,157.00	(624.00)
30-111-61-41-3-110-72510	Hybrid Disability Insurance	151.94	147.36	401.10	.00	.00	.00
30-111-61-41-3-110-72750	VRS Retiree Health Care Credit	6,122.85	6,557.04	6,959.68	7,026.00	7,339.00	313.00
30-111-61-41-3-110-72800	Termination Pay for Vac/Sick Leave	1,156.95	3,927.92	.00	.00	.00	.00
30-111-61-41-3-110-73160	Repair/Maint - School Office Equipment	.00	.00	203.65	.00	.00	.00
30-111-61-41-3-110-75201	Postage-Student Mailings	2,776.78	4,299.89	4,463.69	4,300.00	6,000.00	1,700.00
30-111-61-41-3-110-75521	Travel-Principals	3,619.25	3,600.00	2,221.54	3,600.00	3,600.00	.00
30-111-61-41-3-110-75803	Dues-Accreditation	1,414.00	1,578.00	2,306.00	2,574.00	2,574.00	.00
30-111-61-41-3-110-76230	Commencement	8,854.29	10,863.39	8,840.31	11,850.00	11,850.00	.00
	Program **110 - Regular Instruction** Totals	$721,307.78	$792,442.70	$826,413.59	$824,543.00	$858,040.00	$33,497.00
	Level **3 - Secondary** Totals	$721,307.78	$792,442.70	$826,413.59	$824,543.00	$858,040.00	$33,497.00
	Sub-Function **41 - Admin. Principals Office** Totals	$721,307.78	$792,442.70	$826,413.59	$824,543.00	$858,040.00	$33,497.00
	Function **61 - Instruction** Totals	$9,570,545.07	$10,477,236.76	$10,727,763.82	$10,939,229.00	$11,682,721.00	$743,492.00
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	543.36	552.74	558.03	556.00	800.00	244.00
	Program **222 - Health Services** Totals	$543.36	$552.74	$558.03	$556.00	$800.00	$244.00
	Level **9 - District Wide** Totals	$543.36	$552.74	$558.03	$556.00	$800.00	$244.00
	Sub-Function **62 - Admin, Attend. & Health** Totals	$543.36	$552.74	$558.03	$556.00	$800.00	$244.00
	Function **62 - Administration, Attend. & Health** Totals	$543.36	$552.74	$558.03	$556.00	$800.00	$244.00

G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund **30 - School General Fund**							
EXPENSE							
Locations **111 - Salem High School**							
Function **64 - Operation & Maintenance**							
Sub-Function **64 - Operation & Maintenance**							
Level **9 - District Wide**							
Program **420 - Building Services**							
30-111-64-64-9-420-71190	Compensation-Custodians	268,533.50	269,488.93	328,107.47	403,354.00	242,476.00	(160,878.00)
30-111-64-64-9-420-71200	Compensation-OT	31,196.44	35,759.56	17,911.38	25,000.00	25,000.00	.00
30-111-64-64-9-420-71520	Compensation-Substitutes	3,667.04	6,955.20	5,171.71	7,000.00	7,000.00	.00
30-111-64-64-9-420-71665	Bonus Payments To Teachers	.00	13,158.00	.00	.00	.00	.00
30-111-64-64-9-420-72100	FICA	22,543.88	23,845.21	25,746.55	33,305.00	20,997.00	(12,308.00)
30-111-64-64-9-420-72210	VRS Pension Contribution	7,642.92	8,571.36	8,761.47	14,740.00	14,698.00	(42.00)
30-111-64-64-9-420-72220	VRS Hybrid Pension Contribution	4,301.68	3,619.77	4,765.74	6,317.00	6,300.00	(17.00)
30-111-64-64-9-420-72300	Group Health and Dental Insurance	50,360.10	45,833.38	50,662.38	87,217.00	35,000.00	(52,217.00)
30-111-64-64-9-420-72400	VRS Group Life Insurance	3,321.75	3,348.91	4,285.60	5,405.00	2,861.00	(2,544.00)
30-111-64-64-9-420-72510	Hybrid Disability Insurance	898.98	878.13	1,310.69	.00	.00	.00
30-111-64-64-9-420-72700	Workers Compensation	2,923.00	1,491.35	1,252.70	3,000.00	3,000.00	.00
30-111-64-64-9-420-72750	VRS Retiree Health Care Credit	2,850.81	2,821.48	3,600.22	4,528.00	2,746.00	(1,782.00)
30-111-64-64-9-420-72800	Termination Pay for Vac/Sick Leave	1,259.69	.00	2,949.18	.00	.00	.00
30-111-64-64-9-420-72850	OPEB ARC	2,575.00	1,519.00	1,748.00	.00	.00	.00
30-111-64-64-9-420-73180	Repair/Maint - Other Contracted	288,493.08	118,520.76	93,753.15	34,776.00	146,275.00	111,499.00
30-111-64-64-9-420-74900	Building Maintenance -City	145,571.15	212,674.75	236,159.30	150,000.00	167,333.00	17,333.00
30-111-64-64-9-420-75001	Telecom/ Internet Services	7,518.83	6,753.54	6,708.32	8,000.00	7,224.00	(776.00)
30-111-64-64-9-420-75004	Utilities - Electric	301,987.20	304,527.33	356,429.88	319,200.00	379,368.00	60,168.00
30-111-64-64-9-420-75005	Utilities - Natural Gas	46,280.16	67,653.08	56,939.18	60,000.00	61,035.00	1,035.00
30-111-64-64-9-420-75009	Utilities - Water and Sewer	80,037.24	53,481.50	60,872.12	65,000.00	69,550.00	4,550.00
30-111-64-64-9-420-76055	Machines, Equipment and Tools <$5,000	.00	5,764.55	.00	1,800.00	1,800.00	.00

G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund **30 - School General Fund**							
EXPENSE							
Locations **111 - Salem High School**							
Function **64 - Operation & Maintenance**							
Sub-Function **64 - Operation & Maintenance**							
Level **9 - District Wide**							
Program **420 - Building Services**							
30-111-64-64-9-420-76110	Supplies - Operational	43,655.45	43,703.02	47,097.44	25,000.00	25,000.00	.00
	Program **420 - Building Services** Totals	$1,315,617.90	$1,230,368.81	$1,314,232.48	$1,253,642.00	$1,217,663.00	($35,979.00)
Program **430 - Grounds Services**							
30-111-64-64-9-430-74910	Grounds Maintenance-City	44,016.33	45,398.17	64,273.81	46,515.00	46,515.00	.00
	Program **430 - Grounds Services** Totals	$44,016.33	$45,398.17	$64,273.81	$46,515.00	$46,515.00	$0.00
	Level **9 - District Wide** Totals	$1,359,634.23	$1,275,766.98	$1,378,506.29	$1,300,157.00	$1,264,178.00	($35,979.00)
	Sub-Function **64 - Operation & Maintenance** Totals	$1,359,634.23	$1,275,766.98	$1,378,506.29	$1,300,157.00	$1,264,178.00	($35,979.00)
	Function **64 - Operation & Maintenance** Totals	$1,359,634.23	$1,275,766.98	$1,378,506.29	$1,300,157.00	$1,264,178.00	($35,979.00)
Function **68 - Technology**							
Sub-Function **10 - Classroom Instruction**							
Level **9 - District Wide**							
Program **800 - Technology**							
30-111-68-10-9-800-71139	Compensation-ITRT	44,718.84	37,359.00	45,937.91	46,119.00	48,732.00	2,613.00
30-111-68-10-9-800-71665	Bonus Payments To Teachers	.00	774.00	.00	.00	.00	.00
30-111-68-10-9-800-72100	FICA	3,401.32	2,851.10	3,515.79	3,528.00	3,728.00	200.00
30-111-68-10-9-800-72210	VRS Pension Contribution	6,282.30	7,256.15	7,632.11	7,665.00	8,099.00	434.00
30-111-68-10-9-800-72300	Group Health and Dental Insurance	3,833.80	3,976.06	4,530.96	4,971.00	4,971.00	.00
30-111-68-10-9-800-72400	VRS Group Life Insurance	506.50	584.98	615.33	618.00	575.00	(43.00)
30-111-68-10-9-800-72750	VRS Retiree Health Care Credit	457.40	528.22	555.63	558.00	590.00	32.00
30-111-68-10-9-800-76305	ITRT	910.18	855.77	899.87	900.00	900.00	.00
30-111-68-10-9-800-76545	Technology Repair and Replace	5,516.92	34,847.23	24,608.82	4,050.00	4,050.00	.00
30-111-68-10-9-800-78050	Technology Addl VPSA Eligible	200,064.95	60,524.14	228,237.85	180,000.00	.00	(180,000.00)
	Program **800 - Technology** Totals	$265,692.21	$149,556.65	$316,534.27	$248,409.00	$71,645.00	($176,764.00)
	Level **9 - District Wide** Totals	$265,692.21	$149,556.65	$316,534.27	$248,409.00	$71,645.00	($176,764.00)
	Sub-Function **10 - Classroom Instruction** Totals	$265,692.21	$149,556.65	$316,534.27	$248,409.00	$71,645.00	($176,764.00)
	Function **68 - Technology** Totals	$265,692.21	$149,556.65	$316,534.27	$248,409.00	$71,645.00	($176,764.00)

FY 26 Operating Budget for Presentation

Budget Year 2026

G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund **30 - School General Fund**							
EXPENSE							
Locations **111 - Salem High School** Totals		$11,196,414.87	$11,903,113.13	$12,423,362.41	$12,488,351.00	$13,019,344.00	$530,993.00
Locations **112 - Andrew Lewis Middle School**							
Function **61 - Instruction**							
Sub-Function **10 - Classroom Instruction**							
Level **4 - Middle**							
Program **110 - Regular Instruction**							
30-112-61-10-4-110-71120	Compensation-Instructional Salaries	3,135,730.19	3,088,918.54	3,238,023.79	3,395,778.00	3,578,521.00	182,743.00
30-112-61-10-4-110-71151	Compensation-Instructional Asst	72,979.29	81,653.38	96,480.47	97,755.00	132,275.00	34,520.00
30-112-61-10-4-110-71159	Compensation- Accompanist	3,996.00	6,831.00	6,480.00	6,750.00	6,750.00	.00
30-112-61-10-4-110-71200	Compensation-OT	191.73	595.56	709.11	.00	.00	.00
30-112-61-10-4-110-71520	Compensation-Substitutes	89,335.98	122,345.28	86,256.47	70,000.00	70,000.00	.00
30-112-61-10-4-110-71522	Compensation-REWIP Retirees	49,222.13	42,563.23	38,105.64	64,877.00	78,409.00	13,532.00
30-112-61-10-4-110-71650	Compensation-NBC Teacher Bonus	10,000.00	5,000.00	5,000.00	7,500.00	7,500.00	.00
30-112-61-10-4-110-71665	Bonus Payments To Teachers	.00	56,928.00	.00	.00	.00	.00
30-112-61-10-4-110-72100	FICA	245,342.27	248,705.98	255,019.74	278,663.00	296,319.00	17,656.00
30-112-61-10-4-110-72210	VRS Pension Contribution	438,773.49	405,682.18	439,787.98	406,438.00	430,756.00	24,318.00
30-112-61-10-4-110-72220	VRS Hybrid Pension Contribution	87,578.21	113,819.42	105,842.95	164,781.00	184,610.00	19,829.00
30-112-61-10-4-110-72300	Group Health and Dental Insurance	375,817.70	401,989.02	401,258.00	397,223.00	397,223.00	.00
30-112-61-10-4-110-72400	VRS Group Life Insurance	42,691.74	41,980.28	43,078.55	46,813.00	43,690.00	(3,123.00)
30-112-61-10-4-110-72510	Hybrid Disability Insurance	1,299.34	1,646.86	1,531.35	.00	.00	.00
30-112-61-10-4-110-72700	Workers Compensation	17,234.00	14,913.50	12,526.96	20,000.00	20,000.00	.00
30-112-61-10-4-110-72750	VRS Retiree Health Care Credit	38,550.77	37,907.53	38,899.33	42,272.00	44,801.00	2,529.00
30-112-61-10-4-110-72800	Termination Pay for Vac/Sick Leave	28,700.00	7,740.00	14,701.20	.00	.00	.00
30-112-61-10-4-110-72850	OPEB ARC	15,064.00	15,193.00	14,982.00	.00	.00	.00
30-112-61-10-4-110-73126	Repair & Maint - Athletic Equipment	6,093.00	3,052.00	3,137.00	4,692.00	7,192.00	2,500.00
30-112-61-10-4-110-73135	Repair/Maint - Band Instruments	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	.00

Fund **30 - School General Fund**

EXPENSE

Locations **112 - Andrew Lewis Middle School**

Function **61 - Instruction**

Sub-Function **10 - Classroom Instruction**

Level **4 - Middle**

Program **110 - Regular Instruction**

G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Mgr/ Supt Recommended	Difference Vs Adopted
30-112-61-10-4-110-73140	Repair/Maint - Business Ed	240.32	234.47	239.97	.00	.00	.00
30-112-61-10-4-110-73145	Repair/Maint - Family and Consumer Science	59.08	83.93	348.34	706.00	750.00	44.00
30-112-61-10-4-110-73148	Repair & Maint - Foreign Language Dept	318.65	320.89	325.58	.00	.00	.00
30-112-61-10-4-110-73150	Repair/Maint - Math	1,963.25	1,959.98	1,937.74	.00	.00	.00
30-112-61-10-4-110-73154	Repair & Maint - PE Equipment	.00	209.49	279.15	.00	.00	.00
30-112-61-10-4-110-73155	Repair/Maint - Piano	280.00	61.00	.00	280.00	280.00	.00
30-112-61-10-4-110-73162	Subscription Offset	.00	.00	(6,000.00)	.00	.00	.00
30-112-61-10-4-110-73165	Repair/Maint - Science	539.68	.00	2,384.76	.00	.00	.00
30-112-61-10-4-110-73175	Repair/Maint- Computer	340.90	244.97	225.73	.00	.00	.00
30-112-61-10-4-110-73255	Professional Development	199.40	49.99	200.00	200.00	200.00	.00
30-112-61-10-4-110-76010	Agenda Books	1,850.88	3,264.31	1,828.27	3,394.00	3,394.00	.00
30-112-61-10-4-110-76015	Allotment	36,889.19	36,899.31	45,067.52	44,800.00	44,319.00	(481.00)
30-112-61-10-4-110-76045	Furniture and Equip <$5,000	2,920.45	8,162.57	1,435.68	4,127.00	4,127.00	.00
30-112-61-10-4-110-76075	Registration Guide	.00	299.59	.00	300.00	300.00	.00
30-112-61-10-4-110-76085	School Improvement	84.72	100.00	100.00	100.00	100.00	.00
30-112-61-10-4-110-76090	Student Recognition	524.29	843.00	5,527.69	5,620.00	5,620.00	.00
30-112-61-10-4-110-76135	Art Supplies and Equipment <$5,000	2,496.59	2,748.62	3,000.79	3,000.00	3,500.00	500.00
30-112-61-10-4-110-76170	Band	25,077.45	12,090.09	6,934.50	7,000.00	7,000.00	.00
30-112-61-10-4-110-76185	Business Education	1,258.21	1,260.74	1,259.72	1,500.00	1,500.00	.00
30-112-61-10-4-110-76215	Choir	1,944.24	2,218.11	2,212.96	1,940.00	1,940.00	.00
30-112-61-10-4-110-76235	Drama	.00	.00	383.61	410.00	410.00	.00

FY 26 Operating Budget for Presentation

Budget Year 2026

G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund **30 - School General Fund**							
EXPENSE							
Locations **112 - Andrew Lewis Middle School**							
Function **61 - Instruction**							
Sub-Function **10 - Classroom Instruction**							
Level **4 - Middle**							
Program **110 - Regular Instruction**							
30-112-61-10-4-110-76260	Family and Consumer Science	4,081.78	4,437.30	5,201.61	6,000.00	7,000.00	1,000.00
30-112-61-10-4-110-76270	Foreign Language	184.84	193.37	197.00	472.00	472.00	.00
30-112-61-10-4-110-76290	Health	739.30	519.62	99.89	486.00	486.00	.00
30-112-61-10-4-110-76300	Intro to Computers	796.68	839.00	836.68	839.00	839.00	.00
30-112-61-10-4-110-76320	Language Arts	3,544.71	4,434.94	4,368.62	4,442.00	4,442.00	.00
30-112-61-10-4-110-76345	Mathematics	1,238.27	1,244.71	1,247.89	2,812.00	2,812.00	.00
30-112-61-10-4-110-76360	Physical Education	826.85	559.34	888.28	840.00	840.00	.00
30-112-61-10-4-110-76380	Science	1,405.59	4,182.46	1,869.69	3,800.00	3,800.00	.00
30-112-61-10-4-110-76385	Social Studies	762.98	711.14	1,050.53	1,000.00	1,000.00	.00
30-112-61-10-4-110-76440	Technology Education	6,097.60	6,501.58	6,645.21	6,503.00	6,503.00	.00
30-112-61-10-4-110-76515	Software-Instructional	9,053.96	7,845.65	9,901.66	10,470.00	10,470.00	.00
30-112-61-10-4-110-76530	Computer Supplies	4,036.78	4,895.91	5,283.36	5,325.00	5,325.00	.00
30-112-61-10-4-110-78075	Inception of Subscription - Capital Outlay	.00	.00	6,000.00	.00	.00	.00
	Program **110 - Regular Instruction** Totals	$4,771,356.48	$4,807,880.84	$4,916,102.97	$5,122,908.00	$5,418,475.00	$295,567.00
Program **120 - Special Education**							
30-112-61-10-4-120-71120	Compensation-Instructional Salaries	279,535.33	246,382.01	366,780.52	433,240.00	600,028.00	166,788.00
30-112-61-10-4-120-71151	Compensation-Instructional Asst	65,822.59	95,406.87	124,181.12	162,155.00	226,451.00	64,296.00
30-112-61-10-4-120-71520	Compensation-Substitutes	686.00	6,236.32	1,235.19	.00	.00	.00
30-112-61-10-4-120-71522	Compensation-REWIP Retirees	2,982.51	2,375.58	.00	.00	.00	.00
30-112-61-10-4-120-71665	Bonus Payments To Teachers	.00	20,124.00	.00	.00	.00	.00
30-112-61-10-4-120-72100	FICA	26,186.17	28,202.57	36,841.36	45,548.00	63,226.00	17,678.00

FY 26 Operating Budget for Presentation

Budget Year 2026

G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund **30 - School General Fund**							
EXPENSE							
Locations **112 - Andrew Lewis Middle School**							
Function **61 - Instruction**							
Sub-Function **10 - Classroom Instruction**							
Level **4 - Middle**							
Program **120 - Special Education**							
30-112-61-10-4-120-72210	VRS Pension Contribution	31,814.46	24,810.30	22,844.82	29,686.00	41,208.00	11,522.00
30-112-61-10-4-120-72220	VRS Hybrid Pension Contribution	27,863.24	32,272.95	47,575.08	69,268.00	96,153.00	26,885.00
30-112-61-10-4-120-72300	Group Health and Dental Insurance	51,477.36	53,537.97	74,212.97	51,249.00	51,249.00	.00
30-112-61-10-4-120-72400	VRS Group Life Insurance	4,811.56	4,602.48	5,677.68	7,978.00	9,752.00	1,774.00
30-112-61-10-4-120-72510	Hybrid Disability Insurance	398.94	462.17	681.29	.00	.00	.00
30-112-61-10-4-120-72750	VRS Retiree Health Care Credit	4,344.70	4,155.88	5,126.84	7,204.00	10,000.00	2,796.00
30-112-61-10-4-120-72800	Termination Pay for Vac/Sick Leave	46.67	.00	.00	.00	.00	.00
30-112-61-10-4-120-76390	Sp Ed LD	1,057.14	1,034.41	1,742.91	2,005.00	2,005.00	.00
30-112-61-10-4-120-76405	Sp Ed EMH	221.93	264.91	65.79	.00	.00	.00
30-112-61-10-4-120-76410	Sp Ed ID	149.25	279.94	101.21	.00	.00	.00
30-112-61-10-4-120-76415	Sp Ed BD	493.88	425.00	94.33	.00	.00	.00
30-112-61-10-4-120-76431	Special Ed - General	.02	.00	.00	.00	.00	.00
	Program **120 - Special Education** Totals	$497,891.75	$520,573.36	$687,161.11	$808,333.00	$1,100,072.00	$291,739.00
Program **130 - Vocational**							
30-112-61-10-4-130-71120	Compensation-Instructional Salaries	275,927.00	307,324.87	296,706.28	295,875.00	287,699.00	(8,176.00)
30-112-61-10-4-130-71665	Bonus Payments To Teachers	.00	6,192.00	.00	.00	.00	.00
30-112-61-10-4-130-72100	FICA	20,192.35	22,911.35	21,692.83	22,634.00	22,009.00	(625.00)
30-112-61-10-4-130-72210	VRS Pension Contribution	44,686.00	50,647.80	48,989.20	49,174.00	47,816.00	(1,358.00)
30-112-61-10-4-130-72300	Group Health and Dental Insurance	24,605.28	27,962.24	30,066.48	32,828.00	32,828.00	.00
30-112-61-10-4-130-72400	VRS Group Life Insurance	3,602.80	4,083.50	3,949.82	3,965.00	3,395.00	(570.00)
30-112-61-10-4-130-72750	VRS Retiree Health Care Credit	3,253.40	3,687.30	3,566.72	3,580.00	3,481.00	(99.00)
	Program **130 - Vocational** Totals	$372,266.83	$422,809.06	$404,971.33	$408,056.00	$397,228.00	($10,828.00)

G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund **30 - School General Fund**							
EXPENSE							
Locations **112 - Andrew Lewis Middle School**							
Function **61 - Instruction**							
Sub-Function **10 - Classroom Instruction**							
Level **4 - Middle**							
Program **140 - Gifted**							
30-112-61-10-4-140-72100	FICA	.00	7.23	.00	.00	.00	.00
	Program **140 - Gifted** Totals	$0.00	$7.23	$0.00	$0.00	$0.00	$0.00
Program **150 - Other**							
30-112-61-10-4-150-71200	Compensation-OT	184.16	.00	.00	.00	.00	.00
30-112-61-10-4-150-71620	Compensation-Extracurricular Supplements	154,571.32	163,780.36	165,323.27	177,363.00	187,653.00	10,290.00
30-112-61-10-4-150-72100	FICA	13,220.07	14,132.57	13,002.30	13,568.00	14,355.00	787.00
30-112-61-10-4-150-76030	Athletics/Athletic Equipment <$5,000	3,857.44	7,199.14	7,156.71	7,200.00	7,200.00	.00
	Program **150 - Other** Totals	$171,832.99	$185,112.07	$185,482.28	$198,131.00	$209,208.00	$11,077.00
	Level **4 - Middle** Totals	$5,813,348.05	$5,936,382.56	$6,193,717.69	$6,537,428.00	$7,124,983.00	$587,555.00
	Sub-Function **10 - Classroom Instruction** Totals	$5,813,348.05	$5,936,382.56	$6,193,717.69	$6,537,428.00	$7,124,983.00	$587,555.00
Sub-Function **21 - Student Guidance**							
Level **4 - Middle**							
Program **110 - Regular Instruction**							
30-112-61-21-4-110-71124	Compensation-Guidance Counselors	198,772.92	222,160.69	211,966.96	223,795.00	233,135.00	9,340.00
30-112-61-21-4-110-71150	Compensation-Clerical	41,325.07	46,446.60	41,121.49	44,240.00	47,390.00	3,150.00
30-112-61-21-4-110-71200	Compensation-OT	267.12	407.71	642.90	.00	.00	.00
30-112-61-21-4-110-71665	Bonus Payments To Teachers	.00	5,882.40	.00	.00	.00	.00
30-112-61-21-4-110-72100	FICA	17,848.45	21,019.79	19,059.42	20,505.00	21,460.00	955.00
30-112-61-21-4-110-72210	VRS Pension Contribution	29,268.14	30,332.23	25,378.43	31,183.00	32,636.00	1,453.00
30-112-61-21-4-110-72220	VRS Hybrid Pension Contribution	12,511.04	14,382.70	16,740.16	13,364.00	13,987.00	623.00
30-112-61-21-4-110-72300	Group Health and Dental Insurance	36,575.42	39,881.04	33,961.65	32,828.00	32,828.00	.00
30-112-61-21-4-110-72400	VRS Group Life Insurance	3,368.42	3,605.19	3,395.83	3,592.00	3,310.00	(282.00)
30-112-61-21-4-110-72510	Hybrid Disability Insurance	179.21	206.00	239.65	.00	.00	.00

G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund **30 - School General Fund**							
EXPENSE							
Locations **112 - Andrew Lewis Middle School**							
Function **61 - Instruction**							
Sub-Function **21 - Student Guidance**							
Level **4 - Middle**							
Program **110 - Regular Instruction**							
30-112-61-21-4-110-72750	VRS Retiree Health Care Credit	3,041.67	3,255.42	3,066.39	3,243.00	3,394.00	151.00
30-112-61-21-4-110-72800	Termination Pay for Vac/Sick Leave	.00	11,915.05	.00	.00	.00	.00
30-112-61-21-4-110-76195	Career Education	441.75	436.18	441.75	.00	.00	.00
30-112-61-21-4-110-76285	Guidance	659.85	383.37	670.01	871.00	871.00	.00
	Program **110 - Regular Instruction** Totals	$344,259.06	$400,314.37	$356,684.64	$373,621.00	$389,011.00	$15,390.00
Program **120 - Special Education**							
30-112-61-21-4-120-71124	Compensation-Guidance Counselors	10,461.73	11,692.67	11,156.16	.00	.00	.00
30-112-61-21-4-120-71150	Compensation-Clerical	2,175.00	2,444.56	2,164.01	.00	.00	.00
30-112-61-21-4-120-71200	Compensation-OT	14.06	21.46	37.06	.00	.00	.00
30-112-61-21-4-120-71665	Bonus Payments To Teachers	.00	309.60	.00	.00	.00	.00
30-112-61-21-4-120-72100	FICA	939.39	1,106.31	1,003.35	.00	.00	.00
30-112-61-21-4-120-72210	VRS Pension Contribution	1,540.43	1,596.43	1,335.71	.00	.00	.00
30-112-61-21-4-120-72220	VRS Hybrid Pension Contribution	658.48	756.98	881.06	.00	.00	.00
30-112-61-21-4-120-72300	Group Health and Dental Insurance	1,925.02	2,099.00	1,787.46	.00	.00	.00
30-112-61-21-4-120-72400	VRS Group Life Insurance	177.29	189.75	178.73	.00	.00	.00
30-112-61-21-4-120-72510	Hybrid Disability Insurance	9.43	10.84	12.61	.00	.00	.00
30-112-61-21-4-120-72750	VRS Retiree Health Care Credit	160.09	171.34	161.39	.00	.00	.00
30-112-61-21-4-120-72800	Termination Pay for Vac/Sick Leave	.00	627.11	.00	.00	.00	.00
30-112-61-21-4-120-76195	Career Education	23.25	22.95	23.25	.00	.00	.00
30-112-61-21-4-120-76285	Guidance	34.73	20.18	35.26	.00	.00	.00
	Program **120 - Special Education** Totals	$18,118.90	$21,069.18	$18,776.05	$0.00	$0.00	$0.00
	Level **4 - Middle** Totals	$362,377.96	$421,383.55	$375,460.69	$373,621.00	$389,011.00	$15,390.00

G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund **30 - School General Fund**							
EXPENSE							
Locations **112 - Andrew Lewis Middle School**							
Function **61 - Instruction**							
Sub-Function **21 - Student Guidance** Totals		$362,377.96	$421,383.55	$375,460.69	$373,621.00	$389,011.00	$15,390.00
Sub-Function **32 - Instr. Sup. - Media Services**							
Level **4 - Middle**							
Program **110 - Regular Instruction**							
30-112-61-32-4-110-71122	Compensation-Librarians	58,496.04	68,675.61	73,793.36	73,946.00	79,133.00	5,187.00
30-112-61-32-4-110-71152	Compensation - Media Clerk	49,071.62	53,916.46	57,317.31	57,675.00	60,900.00	3,225.00
30-112-61-32-4-110-71520	Compensation-Substitutes	91.88	.00	.00	.00	.00	.00
30-112-61-32-4-110-71650	Compensation-NBC Teacher Bonus	.00	5,000.00	5,000.00	.00	.00	.00
30-112-61-32-4-110-71665	Bonus Payments To Teachers	.00	3,096.00	.00	.00	.00	.00
30-112-61-32-4-110-72100	FICA	7,752.52	9,924.86	10,356.55	10,069.00	10,713.00	644.00
30-112-61-32-4-110-72210	VRS Pension Contribution	17,821.70	20,142.70	21,573.04	21,875.00	23,273.00	1,398.00
30-112-61-32-4-110-72300	Group Health and Dental Insurance	15,649.12	8,707.28	9,061.92	16,414.00	16,414.00	.00
30-112-61-32-4-110-72400	VRS Group Life Insurance	1,436.90	1,624.00	1,739.28	1,764.00	1,652.00	(112.00)
30-112-61-32-4-110-72750	VRS Retiree Health Care Credit	1,297.50	1,466.40	1,570.60	1,593.00	1,694.00	101.00
30-112-61-32-4-110-73130	Repair/Maint - Audio/Visual	1,706.00	1,483.17	1,994.26	.00	.00	.00
30-112-61-32-4-110-76155	Audio Visual Media	2,955.00	2,734.92	2,730.90	.00	.00	.00
30-112-61-32-4-110-76325	Library Books and Supplies	6,633.33	7,507.07	6,748.79	14,432.00	14,432.00	.00
30-112-61-32-4-110-76330	Library Reference Materials	2,295.05	2,535.94	2,482.70	.00	.00	.00
30-112-61-32-4-110-76355	Periodicals	500.00	428.52	247.72	.00	.00	.00
Program **110 - Regular Instruction** Totals		$165,706.66	$187,242.93	$194,616.43	$197,768.00	$208,211.00	$10,443.00
Level **4 - Middle** Totals		$165,706.66	$187,242.93	$194,616.43	$197,768.00	$208,211.00	$10,443.00
Sub-Function **32 - Instr. Sup. - Media Services** Totals		$165,706.66	$187,242.93	$194,616.43	$197,768.00	$208,211.00	$10,443.00
Sub-Function **41 - Admin. Principals Office**							
Level **4 - Middle**							
Program **110 - Regular Instruction**							
30-112-61-41-4-110-71126	Compensation-Principals	109,896.00	115,383.96	124,550.52	125,783.00	134,738.00	8,955.00

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G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund **30 - School General Fund**							
EXPENSE							
Locations **112 - Andrew Lewis Middle School**							
Function **61 - Instruction**							
Sub-Function **41 - Admin. Principals Office**							
Level **4 - Middle**							
Program **110 - Regular Instruction**							
30-112-61-41-4-110-71127	Compensation-Asst Principals	188,598.96	182,541.00	167,999.52	169,662.00	185,076.00	15,414.00
30-112-61-41-4-110-71150	Compensation-Clerical	79,298.95	91,057.21	81,302.56	96,967.00	104,611.00	7,644.00
30-112-61-41-4-110-71200	Compensation-OT	2,281.22	2,084.06	4,732.65	2,000.00	2,000.00	.00
30-112-61-41-4-110-71520	Compensation-Substitutes	6,785.68	3,891.00	7,575.10	.00	.00	.00
30-112-61-41-4-110-71665	Bonus Payments To Teachers	.00	7,740.00	.00	.00	.00	.00
30-112-61-41-4-110-72100	FICA	28,287.45	30,947.59	29,374.34	30,173.00	32,622.00	2,449.00
30-112-61-41-4-110-72210	VRS Pension Contribution	55,791.96	56,721.36	53,049.58	45,653.00	49,378.00	3,725.00
30-112-61-41-4-110-72220	VRS Hybrid Pension Contribution	6,941.76	7,839.48	8,866.72	19,566.00	21,162.00	1,596.00
30-112-61-41-4-110-72300	Group Health and Dental Insurance	41,820.38	44,249.00	33,136.10	36,035.00	36,035.00	.00
30-112-61-41-4-110-72400	VRS Group Life Insurance	5,058.00	5,205.24	4,992.11	5,258.00	5,008.00	(250.00)
30-112-61-41-4-110-72510	Hybrid Disability Insurance	99.36	112.32	126.96	.00	.00	.00
30-112-61-41-4-110-72750	VRS Retiree Health Care Credit	4,567.32	4,700.28	4,507.80	4,748.00	5,136.00	388.00
30-112-61-41-4-110-72800	Termination Pay for Vac/Sick Leave	.00	10,062.82	1,974.94	.00	.00	.00
30-112-61-41-4-110-73160	Repair/Maint - School Office Equipment	5,361.30	5,559.09	5,825.65	11,160.00	15,005.00	3,845.00
30-112-61-41-4-110-73161	Lease Offset	.00	(2,968.08)	(5,936.14)	.00	.00	.00
30-112-61-41-4-110-75200	Postage	996.21	1,003.88	979.91	1,750.00	1,750.00	.00
30-112-61-41-4-110-75521	Travel-Principals	800.41	533.43	448.05	1,000.00	1,000.00	.00
30-112-61-41-4-110-75803	Dues-Accreditation	536.00	736.00	200.00	1,000.00	1,000.00	.00
30-112-61-41-4-110-78070	Inception of Lease - Capital Outlay	.00	22,494.22	.00	.00	.00	.00
	Program **110 - Regular Instruction** Totals	$537,120.96	$589,893.86	$523,706.37	$550,755.00	$594,521.00	$43,766.00
	Level **4 - Middle** Totals	$537,120.96	$589,893.86	$523,706.37	$550,755.00	$594,521.00	$43,766.00
	Sub-Function **41 - Admin. Principals Office** Totals	$537,120.96	$589,893.86	$523,706.37	$550,755.00	$594,521.00	$43,766.00

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G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund **30 - School General Fund**							
EXPENSE							
Locations **112 - Andrew Lewis Middle School**							
	Function **61 - Instruction** Totals	$6,878,553.63	$7,134,902.90	$7,287,501.18	$7,659,572.00	$8,316,726.00	$657,154.00
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	626.50	629.28	614.35	630.00	630.00	.00
	Program **222 - Health Services** Totals	$626.50	$629.28	$614.35	$630.00	$630.00	$0.00
	Level **9 - District Wide** Totals	$626.50	$629.28	$614.35	$630.00	$630.00	$0.00
	Sub-Function **62 - Admin, Attend. & Health** Totals	$626.50	$629.28	$614.35	$630.00	$630.00	$0.00
	Function **62 - Administration, Attend. & Health** Totals	$626.50	$629.28	$614.35	$630.00	$630.00	$0.00
Function **64 - Operation & Maintenance**							
Sub-Function **64 - Operation & Maintenance**							
Level **9 - District Wide**							
Program **420 - Building Services**							
30-112-64-64-9-420-71190	Compensation-Custodians	236,784.90	311,773.78	325,083.47	384,351.00	331,848.00	(52,503.00)
30-112-64-64-9-420-71200	Compensation-OT	12,015.14	16,078.89	11,322.98	12,000.00	12,000.00	.00
30-112-64-64-9-420-71520	Compensation-Substitutes	357.76	.00	.00	4,000.00	4,000.00	.00
30-112-64-64-9-420-71665	Bonus Payments To Teachers	.00	13,932.00	.00	.00	.00	.00
30-112-64-64-9-420-72100	FICA	18,574.45	24,958.02	24,926.40	30,627.00	26,610.00	(4,017.00)
30-112-64-64-9-420-72210	VRS Pension Contribution	8,954.10	9,589.68	10,169.46	14,523.00	18,627.00	4,104.00
30-112-64-64-9-420-72220	VRS Hybrid Pension Contribution	1,944.86	4,392.25	3,812.17	6,224.00	7,983.00	1,759.00
30-112-64-64-9-420-72300	Group Health and Dental Insurance	51,963.26	66,684.44	67,232.80	61,098.00	61,098.00	.00
30-112-64-64-9-420-72400	VRS Group Life Insurance	3,109.11	4,185.36	4,339.68	5,150.00	3,916.00	(1,234.00)
30-112-64-64-9-420-72510	Hybrid Disability Insurance	646.81	1,034.68	1,058.37	.00	.00	.00
30-112-64-64-9-420-72700	Workers Compensation	2,192.00	1,739.91	1,461.48	3,000.00	3,000.00	.00
30-112-64-64-9-420-72750	VRS Retiree Health Care Credit	2,657.86	3,517.08	3,647.93	4,320.00	3,741.00	(579.00)
30-112-64-64-9-420-72800	Termination Pay for Vac/Sick Leave	2,005.33	.00	294.27	.00	.00	.00

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G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund **30 - School General Fund**							
EXPENSE							
Locations **112 - Andrew Lewis Middle School**							
Function **64 - Operation & Maintenance**							
Sub-Function **64 - Operation & Maintenance**							
Level **9 - District Wide**							
Program **420 - Building Services**							
30-112-64-64-9-420-72850	OPEB ARC	1,287.00	1,773.00	1,748.00	.00	.00	.00
30-112-64-64-9-420-73180	Repair/Maint - Other Contracted	15,334.94	25,152.25	40,750.54	33,609.00	69,609.00	36,000.00
30-112-64-64-9-420-73184	Repair/Maint - Other Contracted - AIIMS/Alt Ed	1,688.44	5,582.86	3,993.75	3,000.00	3,000.00	.00
30-112-64-64-9-420-74900	Building Maintenance -City	82,286.75	124,940.13	101,929.68	73,000.00	90,333.00	17,333.00
30-112-64-64-9-420-74901	Alt. Ed. Building Maintenance - City	5,611.91	2,117.72	7,493.03	3,608.00	3,608.00	.00
30-112-64-64-9-420-75001	Telecom/ Internet Services	6,967.40	4,891.54	4,769.28	7,000.00	4,884.00	(2,116.00)
30-112-64-64-9-420-75004	Utilities - Electric	186,314.96	200,637.25	215,187.03	203,000.00	236,380.00	33,380.00
30-112-64-64-9-420-75005	Utilities - Natural Gas	22,363.42	27,634.29	23,883.69	32,000.00	20,964.00	(11,036.00)
30-112-64-64-9-420-75009	Utilities - Water and Sewer	36,809.14	38,393.10	33,316.65	44,000.00	44,000.00	.00
30-112-64-64-9-420-76055	Machines, Equipment and Tools <$5,000	.00	3,836.45	.00	2,750.00	2,750.00	.00
30-112-64-64-9-420-76110	Supplies - Operational	27,035.76	40,680.75	39,035.06	17,000.00	17,000.00	.00
	Program **420 - Building Services** Totals	$726,905.30	$933,525.43	$925,455.72	$944,260.00	$965,351.00	$21,091.00
Program **430 - Grounds Services**							
30-112-64-64-9-430-74910	Grounds Maintenance-City	11,672.56	10,063.65	15,305.79	11,565.00	11,565.00	.00
	Program **430 - Grounds Services** Totals	$11,672.56	$10,063.65	$15,305.79	$11,565.00	$11,565.00	$0.00
	Level **9 - District Wide** Totals	$738,577.86	$943,589.08	$940,761.51	$955,825.00	$976,916.00	$21,091.00
	Sub-Function **64 - Operation & Maintenance** Totals	$738,577.86	$943,589.08	$940,761.51	$955,825.00	$976,916.00	$21,091.00
	Function **64 - Operation & Maintenance** Totals	$738,577.86	$943,589.08	$940,761.51	$955,825.00	$976,916.00	$21,091.00
Function **68 - Technology**							
Sub-Function **10 - Classroom Instruction**							
Level **9 - District Wide**							
Program **800 - Technology**							
30-112-68-10-9-800-71139	Compensation-ITRT	44,718.84	37,359.00	45,937.91	46,119.00	48,732.00	2,613.00
30-112-68-10-9-800-71665	Bonus Payments To Teachers	.00	774.00	.00	.00	.00	.00

G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund **30 - School General Fund**							
EXPENSE							
Locations **112 - Andrew Lewis Middle School**							
Function **68 - Technology**							
Sub-Function **10 - Classroom Instruction**							
Level **9 - District Wide**							
Program **800 - Technology**							
30-112-68-10-9-800-72100	FICA	3,401.55	2,969.73	3,515.98	3,528.00	3,728.00	200.00
30-112-68-10-9-800-72210	VRS Pension Contribution	6,282.40	7,256.15	7,632.22	7,665.00	8,099.00	434.00
30-112-68-10-9-800-72300	Group Health and Dental Insurance	3,833.80	3,976.06	4,530.96	4,971.00	4,971.00	.00
30-112-68-10-9-800-72400	VRS Group Life Insurance	506.50	585.09	615.33	618.00	575.00	(43.00)
30-112-68-10-9-800-72750	VRS Retiree Health Care Credit	457.40	528.33	555.68	558.00	590.00	32.00
30-112-68-10-9-800-76305	ITRT	1,443.60	1,440.08	601.22	1,445.00	1,445.00	.00
30-112-68-10-9-800-76545	Technology Repair and Replace	1,810.75	15,262.32	67,319.34	4,106.00	4,106.00	.00
30-112-68-10-9-800-78050	Technology Addl VPSA Eligible	31,527.04	49,788.59	3,000.04	.00	247,200.00	247,200.00
	Program **800 - Technology** Totals	$93,981.88	$119,939.35	$133,708.68	$69,010.00	$319,446.00	$250,436.00
	Level **9 - District Wide** Totals	$93,981.88	$119,939.35	$133,708.68	$69,010.00	$319,446.00	$250,436.00
	Sub-Function **10 - Classroom Instruction** Totals	$93,981.88	$119,939.35	$133,708.68	$69,010.00	$319,446.00	$250,436.00
	Function **68 - Technology** Totals	$93,981.88	$119,939.35	$133,708.68	$69,010.00	$319,446.00	$250,436.00
	Locations **112 - Andrew Lewis Middle School** Totals	$7,711,739.87	$8,199,060.61	$8,362,585.72	$8,685,037.00	$9,613,718.00	$928,681.00
Locations **113 - Carver Elementary**							
Function **61 - Instruction**							
Sub-Function **10 - Classroom Instruction**							
Level **2 - Elementary**							
Program **110 - Regular Instruction**							
30-113-61-10-2-110-71120	Compensation-Instructional Salaries	1,756,086.78	1,793,339.45	1,658,370.40	1,666,624.00	1,848,054.00	181,430.00
30-113-61-10-2-110-71151	Compensation-Instructional Asst	115,782.78	156,566.39	176,018.23	188,723.00	212,524.00	23,801.00
30-113-61-10-2-110-71200	Compensation-OT	.00	7.14	50.53	500.00	500.00	.00
30-113-61-10-2-110-71520	Compensation-Substitutes	47,674.77	83,609.92	80,119.88	55,000.00	55,000.00	.00
30-113-61-10-2-110-71522	Compensation-REWIP Retirees	12,109.81	907.28	5,842.80	39,449.00	37,204.00	(2,245.00)
30-113-61-10-2-110-71650	Compensation-NBC Teacher Bonus	20,000.00	20,000.00	15,000.00	17,500.00	17,500.00	.00

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G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund **30 - School General Fund**							
EXPENSE							
Locations **113 - Carver Elementary**							
Function **61 - Instruction**							
Sub-Function **10 - Classroom Instruction**							
Level **2 - Elementary**							
Program **110 - Regular Instruction**							
30-113-61-10-2-110-71665	Bonus Payments To Teachers	.00	32,748.24	.00	.00	.00	.00
30-113-61-10-2-110-72100	FICA	138,770.03	150,220.55	141,208.50	150,536.00	159,849.00	9,313.00
30-113-61-10-2-110-72210	VRS Pension Contribution	231,742.50	224,874.52	197,024.70	207,707.00	230,275.00	22,568.00
30-113-61-10-2-110-72220	VRS Hybrid Pension Contribution	78,798.56	98,339.59	105,143.56	89,017.00	98,689.00	9,672.00
30-113-61-10-2-110-72300	Group Health and Dental Insurance	226,182.02	272,773.41	268,016.46	272,360.00	272,360.00	.00
30-113-61-10-2-110-72400	VRS Group Life Insurance	25,037.44	26,207.54	24,536.39	23,924.00	23,356.00	(568.00)
30-113-61-10-2-110-72510	Hybrid Disability Insurance	1,128.56	1,440.77	1,505.73	.00	.00	.00
30-113-61-10-2-110-72700	Workers Compensation	9,780.00	9,350.77	7,854.40	10,000.00	10,000.00	.00
30-113-61-10-2-110-72750	VRS Retiree Health Care Credit	22,608.42	23,652.64	22,141.31	21,603.00	23,950.00	2,347.00
30-113-61-10-2-110-72800	Termination Pay for Vac/Sick Leave	.00	2,107.33	13,880.67	.00	.00	.00
30-113-61-10-2-110-72850	OPEB ARC	9,656.00	9,526.00	9,394.00	.00	.00	.00
30-113-61-10-2-110-73153	Repair & Maint - Music Dept	.00	.00	.00	175.00	175.00	.00
30-113-61-10-2-110-76010	Agenda Books	897.75	1,030.75	1,200.66	900.00	1,300.00	400.00
30-113-61-10-2-110-76015	Allotment	19,154.65	22,762.23	21,571.08	21,513.00	20,867.00	(646.00)
30-113-61-10-2-110-76045	Furniture and Equip <$5,000	647.53	1,787.75	4,731.26	6,556.00	6,107.00	(449.00)
30-113-61-10-2-110-76085	School Improvement	.00	29.71	212.85	100.00	100.00	.00
30-113-61-10-2-110-76135	Art Supplies and Equipment <$5,000	250.00	2,067.65	283.53	4,500.00	4,100.00	(400.00)
30-113-61-10-2-110-76350	Music	.00	.00	120.90	125.00	113.00	(12.00)
30-113-61-10-2-110-76360	Physical Education	278.55	91.96	425.16	650.00	580.00	(70.00)
30-113-61-10-2-110-76365	Reading	.00	103.75	72.56	529.00	668.00	139.00
30-113-61-10-2-110-76485	Supplies - Kindergarten	699.36	1,480.47	858.18	692.00	852.00	160.00

G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund **30 - School General Fund**							
EXPENSE							
Locations **113 - Carver Elementary**							
Function **61 - Instruction**							
Sub-Function **10 - Classroom Instruction**							
Level **2 - Elementary**							
Program **110 - Regular Instruction**							
30-113-61-10-2-110-76490	Supplies - First Grade	269.39	438.70	1,237.01	868.00	1,300.00	432.00
30-113-61-10-2-110-76495	Supplies - Second Grade	311.32	670.30	256.91	514.00	620.00	106.00
30-113-61-10-2-110-76500	Supplies - Third Grade	361.04	104.03	482.08	1,100.00	678.00	(422.00)
30-113-61-10-2-110-76505	Supplies - Fourth Grade	139.90	220.28	765.83	718.00	420.00	(298.00)
30-113-61-10-2-110-76510	Supplies - Fifth Grade	29.98	170.91	507.83	637.00	598.00	(39.00)
Program **110 - Regular Instruction** Totals		$2,718,397.14	$2,936,630.03	$2,758,833.40	$2,782,520.00	$3,027,739.00	$245,219.00
Program **120 - Special Education**							
30-113-61-10-2-120-71120	Compensation-Instructional Salaries	166,458.08	172,300.54	188,789.00	248,013.00	137,534.00	(110,479.00)
30-113-61-10-2-120-71151	Compensation-Instructional Asst	18,127.84	38,401.06	61,082.39	62,632.00	69,825.00	7,193.00
30-113-61-10-2-120-71200	Compensation-OT	.00	.00	71.40	.00	.00	.00
30-113-61-10-2-120-71520	Compensation-Substitutes	1,194.44	8,566.75	1,504.86	.00	.00	.00
30-113-61-10-2-120-71665	Bonus Payments To Teachers	.00	4,644.00	.00	.00	.00	.00
30-113-61-10-2-120-72100	FICA	13,144.36	16,036.86	18,540.64	23,764.00	15,863.00	(7,901.00)
30-113-61-10-2-120-72210	VRS Pension Contribution	9,588.10	10,180.40	10,875.93	15,489.00	10,339.00	(5,150.00)
30-113-61-10-2-120-72220	VRS Hybrid Pension Contribution	21,062.00	25,405.70	28,557.83	36,140.00	24,124.00	(12,016.00)
30-113-61-10-2-120-72300	Group Health and Dental Insurance	27,152.24	30,510.16	33,369.12	24,509.00	24,509.00	.00
30-113-61-10-2-120-72400	VRS Group Life Insurance	2,471.10	2,871.05	3,207.50	4,163.00	2,447.00	(1,716.00)
30-113-61-10-2-120-72510	Hybrid Disability Insurance	301.60	364.19	408.94	.00	.00	.00
30-113-61-10-2-120-72750	VRS Retiree Health Care Credit	2,231.40	2,592.61	2,893.98	3,759.00	2,509.00	(1,250.00)
30-113-61-10-2-120-76390	Sp Ed LD	317.74	961.71	422.47	.00	.00	.00
30-113-61-10-2-120-76431	Special Ed - General	.00	.00	.00	636.00	1,148.00	512.00

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G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund **30 - School General Fund**							
EXPENSE							
Locations **113 - Carver Elementary**							
Function **61 - Instruction**							
Sub-Function **10 - Classroom Instruction**							
Level **2 - Elementary**							
Program **120 - Special Education**							
30-113-61-10-2-120-76438	Supplies - EL	.00	.00	.00	150.00	170.00	20.00
	Program **120 - Special Education** Totals	$262,048.90	$312,835.03	$349,724.06	$419,255.00	$288,468.00	($130,787.00)
Program **180 - Pre-K Non- Sp Ed**							
30-113-61-10-2-180-71110	Compensation-Administrative	18,038.33	15,392.05	19,065.66	19,223.00	8,926.00	(10,297.00)
30-113-61-10-2-180-71120	Compensation-Instructional Salaries	50,274.96	62,081.04	64,771.64	66,286.00	70,903.00	4,617.00
30-113-61-10-2-180-71151	Compensation-Instructional Asst	.00	.00	47,014.00	51,546.00	53,358.00	1,812.00
30-113-61-10-2-180-71665	Bonus Payments To Teachers	.00	1,935.00	.00	.00	.00	.00
30-113-61-10-2-180-72100	FICA	4,461.12	5,486.00	9,397.77	10,485.00	10,189.00	(296.00)
30-113-61-10-2-180-72210	VRS Pension Contribution	2,712.00	13,300.99	17,553.21	22,779.00	15,495.00	(7,284.00)
30-113-61-10-2-180-72220	VRS Hybrid Pension Contribution	8,355.80	.00	4,249.90	.00	6,641.00	6,641.00
30-113-61-10-2-180-72300	Group Health and Dental Insurance	11,135.32	9,317.14	17,245.54	8,202.00	13,702.00	5,500.00
30-113-61-10-2-180-72400	VRS Group Life Insurance	892.30	1,072.47	1,757.96	1,837.00	1,572.00	(265.00)
30-113-61-10-2-180-72510	Hybrid Disability Insurance	119.70	.00	60.82	.00	.00	.00
30-113-61-10-2-180-72750	VRS Retiree Health Care Credit	805.70	968.34	1,587.43	1,658.00	1,612.00	(46.00)
	Program **180 - Pre-K Non- Sp Ed** Totals	$96,795.23	$109,553.03	$182,703.93	$182,016.00	$182,398.00	$382.00
	Level **2 - Elementary** Totals	$3,077,241.27	$3,359,018.09	$3,291,261.39	$3,383,791.00	$3,498,605.00	$114,814.00
Level **8 - Pre-K**							
Program **180 - Pre-K Non- Sp Ed**							
30-113-61-10-8-180-71120	Compensation-Instructional Salaries	.00	.00	16,295.00	.00	.00	.00
30-113-61-10-8-180-71151	Compensation-Instructional Asst	16,776.97	46,204.18	.00	.00	.00	.00
30-113-61-10-8-180-71665	Bonus Payments To Teachers	.00	1,548.00	.00	.00	.00	.00
30-113-61-10-8-180-72100	FICA	1,265.74	3,616.26	1,246.00	.00	.00	.00
30-113-61-10-8-180-72220	VRS Hybrid Pension Contribution	4,252.80	7,788.10	2,708.00	.00	.00	.00

G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund **30 - School General Fund**							
EXPENSE							
Locations **113 - Carver Elementary**							
Function **61 - Instruction**							
Sub-Function **10 - Classroom Instruction**							
Level **8 - Pre-K**							
Program **180 - Pre-K Non- Sp Ed**							
30-113-61-10-8-180-72300	Group Health and Dental Insurance	6,646.72	7,540.48	10,668.00	.00	.00	.00
30-113-61-10-8-180-72400	VRS Group Life Insurance	342.90	627.90	218.00	.00	.00	.00
30-113-61-10-8-180-72510	Hybrid Disability Insurance	60.90	117.09	.00	.00	.00	.00
30-113-61-10-8-180-72750	VRS Retiree Health Care Credit	309.60	567.00	197.00	.00	.00	.00
30-113-61-10-8-180-73037	Contractual Services - Other	3,827.51	.00	197.46	.00	2,000.00	2,000.00
30-113-61-10-8-180-73255	Professional Development	.00	1,351.24	127.58	.00	1,250.00	1,250.00
30-113-61-10-8-180-76435	Supplies - Instructional	1,689.05	5,998.02	2,567.29	.00	36,237.00	36,237.00
Program **180 - Pre-K Non- Sp Ed** Totals		$35,172.19	$75,358.27	$34,224.33	$0.00	$39,487.00	$39,487.00
Level **8 - Pre-K** Totals		$35,172.19	$75,358.27	$34,224.33	$0.00	$39,487.00	$39,487.00
Sub-Function **10 - Classroom Instruction** Totals		$3,112,413.46	$3,434,376.36	$3,325,485.72	$3,383,791.00	$3,538,092.00	$154,301.00
Sub-Function **21 - Student Guidance**							
Level **2 - Elementary**							
Program **110 - Regular Instruction**							
30-113-61-21-2-110-71124	Compensation-Guidance Counselors	61,214.00	65,619.25	83,599.39	91,890.00	90,766.00	(1,124.00)
30-113-61-21-2-110-71665	Bonus Payments To Teachers	.00	1,838.25	.00	.00	.00	.00
30-113-61-21-2-110-72100	FICA	4,437.13	4,925.33	6,105.00	7,030.00	6,944.00	(86.00)
30-113-61-21-2-110-72210	VRS Pension Contribution	2,523.20	2,686.12	1,714.63	4,582.00	4,526.00	(56.00)
30-113-61-21-2-110-72220	VRS Hybrid Pension Contribution	7,682.17	8,179.82	10,992.49	10,690.00	10,560.00	(130.00)
30-113-61-21-2-110-72300	Group Health and Dental Insurance	7,547.64	11,100.79	6,755.13	8,170.00	8,170.00	.00
30-113-61-21-2-110-72400	VRS Group Life Insurance	822.89	876.09	1,024.51	1,231.00	1,071.00	(160.00)
30-113-61-21-2-110-72510	Hybrid Disability Insurance	110.01	117.13	157.45	.00	.00	.00
30-113-61-21-2-110-72750	VRS Retiree Health Care Credit	742.99	791.16	925.17	1,112.00	1,098.00	(14.00)

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G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund **30 - School General Fund**							
EXPENSE							
Locations **113 - Carver Elementary**							
Function **61 - Instruction**							
Sub-Function **21 - Student Guidance**							
Level **2 - Elementary**							
Program **110 - Regular Instruction**							
30-113-61-21-2-110-76285	Guidance	.00	.00	267.83	190.00	328.00	138.00
	Program **110 - Regular Instruction** Totals	$85,080.03	$96,133.94	$111,541.60	$124,895.00	$123,463.00	($1,432.00)
Program **120 - Special Education**							
30-113-61-21-2-120-71124	Compensation-Guidance Counselors	3,221.79	3,453.65	4,399.97	.00	.00	.00
30-113-61-21-2-120-71665	Bonus Payments To Teachers	.00	96.75	.00	.00	.00	.00
30-113-61-21-2-120-72100	FICA	233.53	259.23	321.32	.00	.00	.00
30-113-61-21-2-120-72210	VRS Pension Contribution	132.80	141.38	90.24	.00	.00	.00
30-113-61-21-2-120-72220	VRS Hybrid Pension Contribution	404.33	430.52	578.55	.00	.00	.00
30-113-61-21-2-120-72300	Group Health and Dental Insurance	397.24	584.25	355.53	.00	.00	.00
30-113-61-21-2-120-72400	VRS Group Life Insurance	43.31	46.11	53.92	.00	.00	.00
30-113-61-21-2-120-72510	Hybrid Disability Insurance	5.79	6.17	8.29	.00	.00	.00
30-113-61-21-2-120-72750	VRS Retiree Health Care Credit	39.11	41.64	48.69	.00	.00	.00
30-113-61-21-2-120-76285	Guidance	.00	.00	14.10	.00	.00	.00
	Program **120 - Special Education** Totals	$4,477.90	$5,059.70	$5,870.61	$0.00	$0.00	$0.00
	Level **2 - Elementary** Totals	$89,557.93	$101,193.64	$117,412.21	$124,895.00	$123,463.00	($1,432.00)
	Sub-Function **21 - Student Guidance** Totals	$89,557.93	$101,193.64	$117,412.21	$124,895.00	$123,463.00	($1,432.00)
Sub-Function **32 - Instr. Sup. - Media Services**							
Level **2 - Elementary**							
Program **110 - Regular Instruction**							
30-113-61-32-2-110-71122	Compensation-Librarians	69,754.71	74,060.73	79,070.83	79,300.00	84,863.00	5,563.00
30-113-61-32-2-110-71665	Bonus Payments To Teachers	.00	1,548.00	.00	.00	.00	.00
30-113-61-32-2-110-72100	FICA	5,281.80	5,741.97	6,015.36	6,066.00	6,492.00	426.00
30-113-61-32-2-110-72210	VRS Pension Contribution	11,393.20	12,128.90	12,936.02	13,180.00	14,104.00	924.00

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G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund **30 - School General Fund**							
EXPENSE							
Locations **113 - Carver Elementary**							
Function **61 - Instruction**							
Sub-Function **32 - Instr. Sup. - Media Services**							
Level **2 - Elementary**							
Program **110 - Regular Instruction**							
30-113-61-32-2-110-72300	Group Health and Dental Insurance	7,667.60	8,707.28	9,061.92	8,170.00	8,170.00	.00
30-113-61-32-2-110-72400	VRS Group Life Insurance	918.60	977.90	1,042.98	1,063.00	1,001.00	(62.00)
30-113-61-32-2-110-72750	VRS Retiree Health Care Credit	829.50	883.00	941.78	960.00	1,027.00	67.00
30-113-61-32-2-110-73130	Repair/Maint - Audio/Visual	.00	.00	58.38	700.00	400.00	(300.00)
30-113-61-32-2-110-76155	Audio Visual Media	688.64	.00	39.90	250.00	250.00	.00
30-113-61-32-2-110-76325	Library Books and Supplies	4,128.57	9,941.00	7,213.82	5,620.00	5,250.00	(370.00)
30-113-61-32-2-110-76330	Library Reference Materials	953.19	965.44	1,106.16	1,780.00	1,950.00	170.00
30-113-61-32-2-110-76355	Periodicals	211.50	211.50	.00	150.00	150.00	.00
	Program **110 - Regular Instruction** Totals	$101,827.31	$115,165.72	$117,487.15	$117,239.00	$123,657.00	$6,418.00
	Level **2 - Elementary** Totals	$101,827.31	$115,165.72	$117,487.15	$117,239.00	$123,657.00	$6,418.00
	Sub-Function **32 - Instr. Sup. - Media Services** Totals	$101,827.31	$115,165.72	$117,487.15	$117,239.00	$123,657.00	$6,418.00
Sub-Function **41 - Admin. Principals Office**							
Level **2 - Elementary**							
Program **110 - Regular Instruction**							
30-113-61-41-2-110-71126	Compensation-Principals	105,915.00	111,203.04	100,597.71	109,006.00	132,177.00	23,171.00
30-113-61-41-2-110-71127	Compensation-Asst Principals	71,363.96	75,588.06	82,591.96	79,210.00	89,991.00	10,781.00
30-113-61-41-2-110-71150	Compensation-Clerical	45,314.47	51,264.97	53,751.09	53,829.00	57,661.00	3,832.00
30-113-61-41-2-110-71200	Compensation-OT	2,261.62	1,653.26	1,324.75	1,000.00	1,000.00	.00
30-113-61-41-2-110-71520	Compensation-Substitutes	2,489.67	1,932.49	27,548.42	.00	.00	.00
30-113-61-41-2-110-71522	Compensation-REWIP Retirees	.00	.00	.00	39,449.00	.00	(39,449.00)

G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund **30 - School General Fund**							
EXPENSE							
Locations **113 - Carver Elementary**							
Function **61 - Instruction**							
Sub-Function **41 - Admin. Principals Office**							
Level **2 - Elementary**							
Program **110 - Regular Instruction**							
30-113-61-41-2-110-71665	Bonus Payments To Teachers	.00	4,644.00	.00	.00	.00	.00
30-113-61-41-2-110-72100	FICA	16,758.38	19,130.63	20,944.15	21,611.00	21,483.00	(128.00)
30-113-61-41-2-110-72210	VRS Pension Contribution	29,455.44	30,926.12	31,162.44	32,563.00	32,555.00	(8.00)
30-113-61-41-2-110-72220	VRS Hybrid Pension Contribution	7,423.32	8,353.56	8,858.64	13,956.00	13,952.00	(4.00)
30-113-61-41-2-110-72300	Group Health and Dental Insurance	8,287.14	9,143.06	17,119.68	17,178.00	17,178.00	.00
30-113-61-41-2-110-72400	VRS Group Life Insurance	2,973.40	3,167.02	3,226.76	3,751.00	3,302.00	(449.00)
30-113-61-41-2-110-72510	Hybrid Disability Insurance	106.32	119.64	126.90	.00	.00	.00
30-113-61-41-2-110-72750	VRS Retiree Health Care Credit	2,684.98	2,859.72	2,913.66	3,387.00	3,386.00	(1.00)
30-113-61-41-2-110-72800	Termination Pay for Vac/Sick Leave	.00	9,979.76	12,577.62	.00	.00	.00
30-113-61-41-2-110-73160	Repair/Maint - School Office Equipment	6,638.16	11,733.69	10,380.00	12,241.00	12,241.00	.00
30-113-61-41-2-110-73161	Lease Offset	.00	(2,287.32)	(4,574.62)	.00	.00	.00
30-113-61-41-2-110-75521	Travel-Principals	.00	668.70	.00	.00	.00	.00
30-113-61-41-2-110-75803	Dues-Accreditation	.00	.00	.00	80.00	80.00	.00
30-113-61-41-2-110-78070	Inception of Lease - Capital Outlay	.00	17,334.94	.00	.00	.00	.00
Program **110 - Regular Instruction** Totals		$301,671.86	$357,415.34	$368,549.16	$387,261.00	$385,006.00	($2,255.00)
Level **2 - Elementary** Totals		$301,671.86	$357,415.34	$368,549.16	$387,261.00	$385,006.00	($2,255.00)
Sub-Function **41 - Admin. Principals Office** Totals		$301,671.86	$357,415.34	$368,549.16	$387,261.00	$385,006.00	($2,255.00)
Function **61 - Instruction** Totals		$3,605,470.56	$4,008,151.06	$3,928,934.24	$4,013,186.00	$4,170,218.00	$157,032.00

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G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund **30 - School General Fund**							
EXPENSE							
Locations **113 - Carver Elementary**							
Function **62 - Administration, Attend. & Health**							
Sub-Function **62 - Admin, Attend. & Health**							
Level **9 - District Wide**							
Program **222 - Health Services**							
30-113-62-62-9-222-76100	Supplies - Nursing	1,183.31	358.68	255.56	539.00	539.00	.00
	Program **222 - Health Services** Totals	$1,183.31	$358.68	$255.56	$539.00	$539.00	$0.00
	Level **9 - District Wide** Totals	$1,183.31	$358.68	$255.56	$539.00	$539.00	$0.00
	Sub-Function **62 - Admin, Attend. & Health** Totals	$1,183.31	$358.68	$255.56	$539.00	$539.00	$0.00
	Function **62 - Administration, Attend. & Health** Totals	$1,183.31	$358.68	$255.56	$539.00	$539.00	$0.00
Function **64 - Operation & Maintenance**							
Sub-Function **64 - Operation & Maintenance**							
Level **9 - District Wide**							
Program **420 - Building Services**							
30-113-64-64-9-420-71190	Compensation-Custodians	114,829.92	132,987.31	151,159.84	152,734.00	118,177.00	(34,557.00)
30-113-64-64-9-420-71200	Compensation-OT	8,324.61	11,052.59	9,110.48	10,000.00	10,000.00	.00
30-113-64-64-9-420-71520	Compensation-Substitutes	.00	1,776.60	1,307.26	1,500.00	1,500.00	.00
30-113-64-64-9-420-71665	Bonus Payments To Teachers	.00	4,644.00	.00	.00	.00	.00
30-113-64-64-9-420-72100	FICA	9,345.39	11,159.37	12,112.67	12,296.00	9,920.00	(2,376.00)
30-113-64-64-9-420-72210	VRS Pension Contribution	7,812.80	6,773.76	7,183.26	7,453.00	6,845.00	(608.00)
30-113-64-64-9-420-72220	VRS Hybrid Pension Contribution	384.88	1,341.47	1,502.16	3,194.00	2,934.00	(260.00)
30-113-64-64-9-420-72300	Group Health and Dental Insurance	25,000.38	28,497.62	29,482.80	30,479.00	25,000.00	(5,479.00)
30-113-64-64-9-420-72400	VRS Group Life Insurance	1,513.46	1,749.47	2,026.56	2,047.00	1,394.00	(653.00)
30-113-64-64-9-420-72510	Hybrid Disability Insurance	63.52	325.97	413.10	.00	.00	.00
30-113-64-64-9-420-72700	Workers Compensation	731.00	994.23	835.13	1,000.00	1,000.00	.00
30-113-64-64-9-420-72750	VRS Retiree Health Care Credit	1,306.98	1,486.32	1,718.04	1,735.00	1,354.00	(381.00)
30-113-64-64-9-420-72800	Termination Pay for Vac/Sick Leave	13,533.55	.00	.00	.00	.00	.00
30-113-64-64-9-420-72850	OPEB ARC	1,030.00	1,013.00	749.00	.00	.00	.00

FY 26 Operating Budget for Presentation

Budget Year 2026

G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund **30 - School General Fund**							
EXPENSE							
Locations **113 - Carver Elementary**							
Function **64 - Operation & Maintenance**							
Sub-Function **64 - Operation & Maintenance**							
Level **9 - District Wide**							
Program **420 - Building Services**							
30-113-64-64-9-420-73180	Repair/Maint - Other Contracted	24,728.62	13,163.37	55,580.25	18,942.00	60,442.00	41,500.00
30-113-64-64-9-420-74900	Building Maintenance -City	39,293.57	100,805.19	89,588.80	38,000.00	55,333.00	17,333.00
30-113-64-64-9-420-75001	Telecom/ Internet Services	3,047.05	1,995.09	1,781.51	5,000.00	1,964.00	(3,036.00)
30-113-64-64-9-420-75004	Utilities - Electric	92,308.54	103,586.16	112,581.46	97,000.00	134,620.00	37,620.00
30-113-64-64-9-420-75005	Utilities - Natural Gas	11,711.14	12,991.25	10,521.65	15,000.00	9,551.00	(5,449.00)
30-113-64-64-9-420-75009	Utilities - Water and Sewer	13,290.45	15,372.18	17,573.94	15,750.00	16,853.00	1,103.00
30-113-64-64-9-420-76055	Machines, Equipment and Tools <$5,000	2,739.00	116.67	299.00	1,500.00	1,500.00	.00
30-113-64-64-9-420-76110	Supplies - Operational	22,423.24	38,799.18	27,765.77	15,000.00	18,000.00	3,000.00
	Program **420 - Building Services** Totals	$393,418.10	$490,630.80	$533,292.68	$428,630.00	$476,387.00	$47,757.00
Program **430 - Grounds Services**							
30-113-64-64-9-430-74910	Grounds Maintenance-City	15,005.24	19,416.77	19,294.88	19,210.00	19,210.00	.00
	Program **430 - Grounds Services** Totals	$15,005.24	$19,416.77	$19,294.88	$19,210.00	$19,210.00	$0.00
	Level **9 - District Wide** Totals	$408,423.34	$510,047.57	$552,587.56	$447,840.00	$495,597.00	$47,757.00
	Sub-Function **64 - Operation & Maintenance** Totals	$408,423.34	$510,047.57	$552,587.56	$447,840.00	$495,597.00	$47,757.00
	Function **64 - Operation & Maintenance** Totals	$408,423.34	$510,047.57	$552,587.56	$447,840.00	$495,597.00	$47,757.00
Function **68 - Technology**							
Sub-Function **10 - Classroom Instruction**							
Level **9 - District Wide**							
Program **800 - Technology**							
30-113-68-10-9-800-71139	Compensation-ITRT	17,509.83	3,337.42	.00	28,774.00	31,686.00	2,912.00
30-113-68-10-9-800-72100	FICA	1,310.15	252.23	.00	2,201.00	2,424.00	223.00
30-113-68-10-9-800-72210	VRS Pension Contribution	2,868.10	610.66	.00	4,782.00	5,266.00	484.00
30-113-68-10-9-800-72300	Group Health and Dental Insurance	1,998.16	332.84	.00	.00	5,334.00	5,334.00
30-113-68-10-9-800-72400	VRS Group Life Insurance	231.30	49.24	.00	386.00	374.00	(12.00)

G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund **30 - School General Fund**							
EXPENSE							
Locations **113 - Carver Elementary**							
Function **68 - Technology**							
Sub-Function **10 - Classroom Instruction**							
Level **9 - District Wide**							
Program **800 - Technology**							
30-113-68-10-9-800-72750	VRS Retiree Health Care Credit	208.80	44.46	.00	348.00	383.00	35.00
30-113-68-10-9-800-73175	Repair/Maint- Computer	2,929.85	3,756.09	3,218.52	3,200.00	3,200.00	.00
30-113-68-10-9-800-76305	ITRT	.00	.00	141.31	600.00	77.00	(523.00)
30-113-68-10-9-800-76515	Software-Instructional	3,170.00	4,865.75	4,083.44	4,544.00	4,544.00	.00
30-113-68-10-9-800-76530	Computer Supplies	3,229.38	4,195.57	4,226.56	4,400.00	4,400.00	.00
30-113-68-10-9-800-76545	Technology Repair and Replace	137,723.43	5,858.97	.00	.00	.00	.00
30-113-68-10-9-800-78050	Technology Addl VPSA Eligible	1,949.07	30,958.71	630.25	.00	.00	.00
	Program **800 - Technology** Totals	$173,128.07	$54,261.94	$12,300.08	$49,235.00	$57,688.00	$8,453.00
	Level **9 - District Wide** Totals	$173,128.07	$54,261.94	$12,300.08	$49,235.00	$57,688.00	$8,453.00
	Sub-Function **10 - Classroom Instruction** Totals	$173,128.07	$54,261.94	$12,300.08	$49,235.00	$57,688.00	$8,453.00
	Function **68 - Technology** Totals	$173,128.07	$54,261.94	$12,300.08	$49,235.00	$57,688.00	$8,453.00
	Locations **113 - Carver Elementary** Totals	$4,188,205.28	$4,572,819.25	$4,494,077.44	$4,510,800.00	$4,724,042.00	$213,242.00
Locations **114 - West Salem Elementary**							
Function **61 - Instruction**							
Sub-Function **10 - Classroom Instruction**							
Level **2 - Elementary**							
Program **110 - Regular Instruction**							
30-114-61-10-2-110-71120	Compensation-Instructional Salaries	1,611,253.05	1,667,944.66	1,597,393.58	1,610,778.00	1,765,646.00	154,868.00
30-114-61-10-2-110-71151	Compensation-Instructional Asst	109,251.56	115,674.34	125,339.95	131,259.00	167,649.00	36,390.00
30-114-61-10-2-110-71520	Compensation-Substitutes	58,472.87	74,511.23	56,020.36	43,000.00	43,000.00	.00
30-114-61-10-2-110-71522	Compensation-REWIP Retirees	11,552.00	6,009.84	17,708.93	18,001.00	18,302.00	301.00
30-114-61-10-2-110-71650	Compensation-NBC Teacher Bonus	15,000.00	15,000.00	10,000.00	12,500.00	12,500.00	.00

G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund **30 - School General Fund**							
EXPENSE							
Locations **114 - West Salem Elementary**							
Function **61 - Instruction**							
Sub-Function **10 - Classroom Instruction**							
Level **2 - Elementary**							
Program **110 - Regular Instruction**							
30-114-61-10-2-110-71665	Bonus Payments To Teachers	.00	24,420.00	.00	.00	.00	.00
30-114-61-10-2-110-72100	FICA	130,222.25	139,515.31	132,383.08	138,506.00	147,327.00	8,821.00
30-114-61-10-2-110-72210	VRS Pension Contribution	242,171.60	257,936.60	210,312.26	202,669.00	215,467.00	12,798.00
30-114-61-10-2-110-72220	VRS Hybrid Pension Contribution	43,467.60	36,502.24	73,397.76	86,858.00	92,343.00	5,485.00
30-114-61-10-2-110-72300	Group Health and Dental Insurance	209,290.20	222,175.48	212,678.56	251,492.00	251,492.00	.00
30-114-61-10-2-110-72400	VRS Group Life Insurance	23,029.50	23,739.70	22,874.46	23,343.00	21,854.00	(1,489.00)
30-114-61-10-2-110-72510	Hybrid Disability Insurance	622.50	522.80	1,050.94	.00	.00	.00
30-114-61-10-2-110-72700	Workers Compensation	9,074.00	7,767.45	6,524.46	10,000.00	10,000.00	.00
30-114-61-10-2-110-72750	VRS Retiree Health Care Credit	20,795.50	21,436.40	20,655.22	21,079.00	22,410.00	1,331.00
30-114-61-10-2-110-72800	Termination Pay for Vac/Sick Leave	.00	8,876.27	3,461.60	.00	.00	.00
30-114-61-10-2-110-72850	OPEB ARC	7,854.00	7,913.00	7,803.00	.00	.00	.00
30-114-61-10-2-110-73153	Repair & Maint - Music Dept	.00	.00	.00	150.00	150.00	.00
30-114-61-10-2-110-76010	Agenda Books	1,040.25	1,035.90	1,351.29	1,200.00	1,200.00	.00
30-114-61-10-2-110-76015	Allotment	23,509.09	22,787.02	21,923.08	20,755.00	20,147.00	(608.00)
30-114-61-10-2-110-76045	Furniture and Equip <$5,000	2,278.53	4,120.01	4,085.68	3,850.00	4,000.00	150.00
30-114-61-10-2-110-76085	School Improvement	241.90	108.82	22.37	50.00	50.00	.00
30-114-61-10-2-110-76135	Art Supplies and Equipment <$5,000	1,042.00	1,000.00	1,000.00	1,114.00	2,497.00	1,383.00
30-114-61-10-2-110-76350	Music	143.65	113.90	130.90	116.00	120.00	4.00
30-114-61-10-2-110-76360	Physical Education	284.14	200.00	193.11	50.00	220.00	170.00
30-114-61-10-2-110-76365	Reading	469.28	1,667.00	1,847.94	808.00	723.00	(85.00)
30-114-61-10-2-110-76485	Supplies - Kindergarten	1,182.92	1,184.22	1,309.36	1,563.00	2,300.00	737.00

FY 26 Operating Budget for Presentation

Budget Year 2026

G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund **30 - School General Fund**							
EXPENSE							
Locations **114 - West Salem Elementary**							
Function **61 - Instruction**							
Sub-Function **10 - Classroom Instruction**							
Level **2 - Elementary**							
Program **110 - Regular Instruction**							
30-114-61-10-2-110-76490	Supplies - First Grade	943.01	1,037.00	1,019.78	1,450.00	1,405.00	(45.00)
30-114-61-10-2-110-76495	Supplies - Second Grade	1,134.74	1,106.34	797.70	1,607.00	925.00	(682.00)
30-114-61-10-2-110-76500	Supplies - Third Grade	883.00	1,004.72	857.67	988.00	1,246.00	258.00
30-114-61-10-2-110-76505	Supplies - Fourth Grade	1,008.47	740.71	1,123.74	548.00	788.00	240.00
30-114-61-10-2-110-76510	Supplies - Fifth Grade	803.20	680.57	707.26	737.00	435.00	(302.00)
	Program **110 - Regular Instruction** Totals	$2,527,020.81	$2,666,731.53	$2,533,974.04	$2,584,471.00	$2,804,196.00	$219,725.00
Program **120 - Special Education**							
30-114-61-10-2-120-71120	Compensation-Instructional Salaries	174,881.04	186,881.04	247,576.33	261,829.00	276,784.00	14,955.00
30-114-61-10-2-120-71151	Compensation-Instructional Asst	34,108.88	49,138.92	119,971.50	145,257.00	150,957.00	5,700.00
30-114-61-10-2-120-71200	Compensation-OT	.00	221.58	.00	.00	.00	.00
30-114-61-10-2-120-71520	Compensation-Substitutes	683.97	1,436.04	430.88	.00	.00	.00
30-114-61-10-2-120-71650	Compensation-NBC Teacher Bonus	5,000.00	5,000.00	5,000.00	2,500.00	2,500.00	.00
30-114-61-10-2-120-71665	Bonus Payments To Teachers	.00	7,740.00	.00	.00	.00	.00
30-114-61-10-2-120-72100	FICA	15,814.31	17,810.15	27,406.62	31,142.00	32,913.00	1,771.00
30-114-61-10-2-120-72210	VRS Pension Contribution	20,353.00	24,964.70	26,579.83	47,360.00	21,327.00	(26,033.00)
30-114-61-10-2-120-72220	VRS Hybrid Pension Contribution	14,010.00	13,678.03	31,919.17	20,297.00	49,763.00	29,466.00
30-114-61-10-2-120-72300	Group Health and Dental Insurance	19,737.18	31,919.28	46,004.80	25,746.00	25,746.00	.00
30-114-61-10-2-120-72400	VRS Group Life Insurance	2,770.50	3,115.59	4,725.92	5,455.00	5,047.00	(408.00)
30-114-61-10-2-120-72510	Hybrid Disability Insurance	200.70	195.88	455.10	.00	.00	.00
30-114-61-10-2-120-72750	VRS Retiree Health Care Credit	2,501.60	2,813.27	4,266.67	4,926.00	5,176.00	250.00
30-114-61-10-2-120-76390	Sp Ed LD	630.04	667.87	615.97	2,319.00	845.00	(1,474.00)

G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund **30 - School General Fund**							
EXPENSE							
Locations **114 - West Salem Elementary**							
Function **61 - Instruction**							
Sub-Function **10 - Classroom Instruction**							
Level **2 - Elementary**							
Program **120 - Special Education**							
30-114-61-10-2-120-76410	Sp Ed ID	511.95	592.21	994.20	923.00	1,579.00	656.00
30-114-61-10-2-120-76438	Supplies - EL	.00	.00	65.45	100.00	200.00	100.00
Program **120 - Special Education** Totals		$291,203.17	$346,174.56	$516,012.44	$547,854.00	$572,837.00	$24,983.00
Program **180 - Pre-K Non- Sp Ed**							
30-114-61-10-2-180-71110	Compensation-Administrative	.00	.00	.00	.00	8,926.00	8,926.00
30-114-61-10-2-180-71151	Compensation-Instructional Asst	.00	.00	.00	.00	24,548.00	24,548.00
30-114-61-10-2-180-72100	FICA	.00	.00	.00	.00	2,561.00	2,561.00
30-114-61-10-2-180-72210	VRS Pension Contribution	.00	.00	.00	.00	5,563.00	5,563.00
30-114-61-10-2-180-72400	VRS Group Life Insurance	.00	.00	.00	.00	395.00	395.00
30-114-61-10-2-180-72750	VRS Retiree Health Care Credit	.00	.00	.00	.00	405.00	405.00
Program **180 - Pre-K Non- Sp Ed** Totals		$0.00	$0.00	$0.00	$0.00	$42,398.00	$42,398.00
Level **2 - Elementary** Totals		$2,818,223.98	$3,012,906.09	$3,049,986.48	$3,132,325.00	$3,419,431.00	$287,106.00
Level **8 - Pre-K**							
Program **180 - Pre-K Non- Sp Ed**							
30-114-61-10-8-180-71120	Compensation-Instructional Salaries	.00	50.00	.00	.00	.00	.00
30-114-61-10-8-180-71151	Compensation-Instructional Asst	.00	.00	.00	.00	10,000.00	10,000.00
30-114-61-10-8-180-72100	FICA	.00	3.83	.00	.00	765.00	765.00
30-114-61-10-8-180-72210	VRS Pension Contribution	.00	.00	.00	.00	1,662.00	1,662.00
30-114-61-10-8-180-72400	VRS Group Life Insurance	.00	.00	.00	.00	118.00	118.00
30-114-61-10-8-180-72750	VRS Retiree Health Care Credit	.00	.00	.00	.00	121.00	121.00
30-114-61-10-8-180-73037	Contractual Services - Other	.00	.00	2,733.47	.00	2,000.00	2,000.00
30-114-61-10-8-180-73255	Professional Development	.00	.00	2,536.00	.00	1,250.00	1,250.00

G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund **30 - School General Fund**							
EXPENSE							
Locations **114 - West Salem Elementary**							
Function **61 - Instruction**							
Sub-Function **10 - Classroom Instruction**							
Level **8 - Pre-K**							
Program **180 - Pre-K Non- Sp Ed**							
30-114-61-10-8-180-76435	Supplies - Instructional	.00	.00	6,453.38	.00	30,894.00	30,894.00
	Program **180 - Pre-K Non- Sp Ed** Totals	$0.00	$53.83	$11,722.85	$0.00	$46,810.00	$46,810.00
	Level **8 - Pre-K** Totals	$0.00	$53.83	$11,722.85	$0.00	$46,810.00	$46,810.00
	Sub-Function **10 - Classroom Instruction** Totals	$2,818,223.98	$3,012,959.92	$3,061,709.33	$3,132,325.00	$3,466,241.00	$333,916.00
Sub-Function **21 - Student Guidance**							
Level **2 - Elementary**							
Program **110 - Regular Instruction**							
30-114-61-21-2-110-71124	Compensation-Guidance Counselors	65,507.79	52,488.41	76,847.90	84,319.00	85,955.00	1,636.00
30-114-61-21-2-110-71665	Bonus Payments To Teachers	.00	1,838.25	.00	.00	.00	.00
30-114-61-21-2-110-72100	FICA	4,819.89	3,941.50	5,717.24	6,450.00	6,576.00	126.00
30-114-61-21-2-110-72210	VRS Pension Contribution	11,116.23	11,833.96	12,046.41	14,014.00	10,000.00	(4,014.00)
30-114-61-21-2-110-72220	VRS Hybrid Pension Contribution	.00	.00	1,265.95	.00	4,286.00	4,286.00
30-114-61-21-2-110-72300	Group Health and Dental Insurance	2,488.62	2,832.06	2,089.42	8,582.00	8,582.00	.00
30-114-61-21-2-110-72400	VRS Group Life Insurance	896.32	954.18	1,073.32	1,130.00	1,014.00	(116.00)
30-114-61-21-2-110-72510	Hybrid Disability Insurance	.00	.00	18.14	.00	.00	.00
30-114-61-21-2-110-72750	VRS Retiree Health Care Credit	809.30	861.55	969.21	1,020.00	1,040.00	20.00
30-114-61-21-2-110-76285	Guidance	134.61	23.75	19.47	100.00	200.00	100.00
	Program **110 - Regular Instruction** Totals	$85,772.76	$74,773.66	$100,047.06	$115,615.00	$117,653.00	$2,038.00
Program **120 - Special Education**							
30-114-61-21-2-120-71124	Compensation-Guidance Counselors	3,447.78	2,762.55	4,044.63	.00	.00	.00
30-114-61-21-2-120-71665	Bonus Payments To Teachers	.00	96.75	.00	.00	.00	.00
30-114-61-21-2-120-72100	FICA	253.68	207.45	300.91	.00	.00	.00

G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund **30 - School General Fund**							
EXPENSE							
Locations **114 - West Salem Elementary**							
Function **61 - Instruction**							
Sub-Function **21 - Student Guidance**							
Level **2 - Elementary**							
Program **120 - Special Education**							
30-114-61-21-2-120-72210	VRS Pension Contribution	585.07	622.84	634.02	.00	.00	.00
30-114-61-21-2-120-72220	VRS Hybrid Pension Contribution	.00	.00	66.63	.00	.00	.00
30-114-61-21-2-120-72300	Group Health and Dental Insurance	130.98	149.06	109.97	.00	.00	.00
30-114-61-21-2-120-72400	VRS Group Life Insurance	47.18	50.22	56.49	.00	.00	.00
30-114-61-21-2-120-72510	Hybrid Disability Insurance	.00	.00	.96	.00	.00	.00
30-114-61-21-2-120-72750	VRS Retiree Health Care Credit	42.60	45.35	51.01	.00	.00	.00
30-114-61-21-2-120-76285	Guidance	7.09	1.25	1.03	.00	.00	.00
	Program **120 - Special Education** Totals	$4,514.38	$3,935.47	$5,265.65	$0.00	$0.00	$0.00
	Level **2 - Elementary** Totals	$90,287.14	$78,709.13	$105,312.71	$115,615.00	$117,653.00	$2,038.00
	Sub-Function **21 - Student Guidance** Totals	$90,287.14	$78,709.13	$105,312.71	$115,615.00	$117,653.00	$2,038.00
Sub-Function **32 - Instr. Sup. - Media Services**							
Level **2 - Elementary**							
Program **110 - Regular Instruction**							
30-114-61-32-2-110-71122	Compensation-Librarians	50,002.65	53,643.24	56,848.68	57,601.00	61,641.00	4,040.00
30-114-61-32-2-110-71665	Bonus Payments To Teachers	.00	1,548.00	.00	.00	.00	.00
30-114-61-32-2-110-72100	FICA	3,829.30	4,226.93	4,354.20	4,406.00	4,716.00	310.00
30-114-61-32-2-110-72210	VRS Pension Contribution	8,275.40	8,809.80	9,396.14	9,573.00	10,245.00	672.00
30-114-61-32-2-110-72300	Group Health and Dental Insurance	.00	.00	.00	8,582.00	.00	(8,582.00)
30-114-61-32-2-110-72400	VRS Group Life Insurance	667.20	710.30	757.56	772.00	727.00	(45.00)
30-114-61-32-2-110-72750	VRS Retiree Health Care Credit	602.50	641.40	684.10	697.00	746.00	49.00
30-114-61-32-2-110-73130	Repair/Maint - Audio/Visual	519.18	731.45	683.09	650.00	650.00	.00
30-114-61-32-2-110-76155	Audio Visual Media	436.76	208.50	562.14	500.00	500.00	.00

G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund **30 - School General Fund**							
EXPENSE							
Locations **114 - West Salem Elementary**							
Function **61 - Instruction**							
Sub-Function **32 - Instr. Sup. - Media Services**							
Level **2 - Elementary**							
Program **110 - Regular Instruction**							
30-114-61-32-2-110-76325	Library Books and Supplies	3,930.56	3,910.52	3,715.61	3,898.00	4,000.00	102.00
30-114-61-32-2-110-76330	Library Reference Materials	1,185.67	1,176.94	1,106.16	940.00	940.00	.00
30-114-61-32-2-110-76355	Periodicals	628.74	632.93	613.32	800.00	800.00	.00
	Program **110 - Regular Instruction** Totals	$70,077.96	$76,240.01	$78,721.00	$88,419.00	$84,965.00	($3,454.00)
	Level **2 - Elementary** Totals	$70,077.96	$76,240.01	$78,721.00	$88,419.00	$84,965.00	($3,454.00)
	Sub-Function **32 - Instr. Sup. - Media Services** Totals	$70,077.96	$76,240.01	$78,721.00	$88,419.00	$84,965.00	($3,454.00)
Sub-Function **41 - Admin. Principals Office**							
Level **2 - Elementary**							
Program **110 - Regular Instruction**							
30-114-61-41-2-110-71126	Compensation-Principals	104,055.96	109,251.00	115,860.48	117,007.00	125,338.00	8,331.00
30-114-61-41-2-110-71127	Compensation-Asst Principals	65,631.81	68,529.96	72,915.68	77,890.00	82,365.00	4,475.00
30-114-61-41-2-110-71150	Compensation-Clerical	41,602.62	47,520.57	50,425.58	50,747.00	54,360.00	3,613.00
30-114-61-41-2-110-71200	Compensation-OT	224.50	427.14	602.18	2,000.00	2,000.00	.00
30-114-61-41-2-110-71520	Compensation-Substitutes	3,215.88	3,046.37	7,783.46	.00	.00	.00
30-114-61-41-2-110-71665	Bonus Payments To Teachers	.00	4,644.00	.00	.00	.00	.00
30-114-61-41-2-110-72100	FICA	15,024.59	16,877.14	18,140.44	18,945.00	20,201.00	1,256.00
30-114-61-41-2-110-72210	VRS Pension Contribution	35,041.56	37,422.62	39,710.14	40,826.00	43,555.00	2,729.00
30-114-61-41-2-110-72300	Group Health and Dental Insurance	27,666.30	30,473.52	32,255.64	25,746.00	25,746.00	.00
30-114-61-41-2-110-72400	VRS Group Life Insurance	2,825.32	3,017.22	3,201.72	3,292.00	3,092.00	(200.00)
30-114-61-41-2-110-72750	VRS Retiree Health Care Credit	2,551.16	2,724.48	2,891.08	2,972.00	3,171.00	199.00

G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund **30 - School General Fund**							
EXPENSE							
Locations **114 - West Salem Elementary**							
Function **61 - Instruction**							
Sub-Function **41 - Admin. Principals Office**							
Level **2 - Elementary**							
Program **110 - Regular Instruction**							
30-114-61-41-2-110-73161	Lease Offset	.00	(1,606.56)	(4,574.62)	.00	.00	.00
30-114-61-41-2-110-73180	Repair/Maint - Other Contracted	9,924.85	8,084.09	10,807.36	12,000.00	14,216.00	2,216.00
30-114-61-41-2-110-75521	Travel-Principals	59.00	.00	.00	1,000.00	1,000.00	.00
30-114-61-41-2-110-75803	Dues-Accreditation	89.00	89.00	89.00	342.00	342.00	.00
30-114-61-41-2-110-78070	Inception of Lease - Capital Outlay	.00	12,175.66	.00	.00	.00	.00
	Program **110 - Regular Instruction** Totals	$307,912.55	$342,676.21	$350,108.14	$352,767.00	$375,386.00	$22,619.00
	Level **2 - Elementary** Totals	$307,912.55	$342,676.21	$350,108.14	$352,767.00	$375,386.00	$22,619.00
	Sub-Function **41 - Admin. Principals Office** Totals	$307,912.55	$342,676.21	$350,108.14	$352,767.00	$375,386.00	$22,619.00
	Function **61 - Instruction** Totals	$3,286,501.63	$3,510,585.27	$3,595,851.18	$3,689,126.00	$4,044,245.00	$355,119.00
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	331.40	330.16	364.91	533.00	476.00	(57.00)
	Program **222 - Health Services** Totals	$331.40	$330.16	$364.91	$533.00	$476.00	($57.00)
	Level **9 - District Wide** Totals	$331.40	$330.16	$364.91	$533.00	$476.00	($57.00)
	Sub-Function **62 - Admin, Attend. & Health** Totals	$331.40	$330.16	$364.91	$533.00	$476.00	($57.00)
	Function **62 - Administration, Attend. & Health** Totals	$331.40	$330.16	$364.91	$533.00	$476.00	($57.00)
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	99,320.40	83,994.53	120,330.85	122,567.00	131,294.00	8,727.00
30-114-64-64-9-420-71200	Compensation-OT	9,647.54	13,352.41	12,489.66	8,500.00	8,500.00	.00
30-114-64-64-9-420-71520	Compensation-Substitutes	67.08	.00	71.72	2,500.00	2,500.00	.00
30-114-64-64-9-420-71665	Bonus Payments To Teachers	.00	3,870.00	.00	.00	.00	.00

FY 26 Operating Budget for Presentation

Budget Year 2026

G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund **30 - School General Fund**							
EXPENSE							
Locations **114 - West Salem Elementary**							
Function **64 - Operation & Maintenance**							
Sub-Function **64 - Operation & Maintenance**							
Level **9 - District Wide**							
Program **420 - Building Services**							
30-114-64-64-9-420-72100	FICA	8,106.16	7,453.06	9,782.46	10,218.00	10,885.00	667.00
30-114-64-64-9-420-72210	VRS Pension Contribution	7,519.44	1,800.12	646.38	3,039.00	3,266.00	227.00
30-114-64-64-9-420-72220	VRS Hybrid Pension Contribution	.00	5,211.70	8,341.98	7,091.00	7,620.00	529.00
30-114-64-64-9-420-72300	Group Health and Dental Insurance	22,504.32	18,431.38	28,969.20	25,626.00	25,626.00	.00
30-114-64-64-9-420-72400	VRS Group Life Insurance	1,239.48	967.59	1,454.58	1,642.00	1,490.00	(152.00)
30-114-64-64-9-420-72510	Hybrid Disability Insurance	.00	88.05	268.86	.00	.00	.00
30-114-64-64-9-420-72700	Workers Compensation	731.00	497.12	417.57	1,000.00	1,000.00	.00
30-114-64-64-9-420-72750	VRS Retiree Health Care Credit	1,075.32	839.54	1,248.48	1,405.00	1,449.00	44.00
30-114-64-64-9-420-72850	OPEB ARC	772.00	506.00	749.00	.00	.00	.00
30-114-64-64-9-420-73180	Repair/Maint - Other Contracted	16,725.02	17,076.08	22,484.61	17,942.00	30,942.00	13,000.00
30-114-64-64-9-420-74900	Building Maintenance -City	42,694.46	59,759.83	63,008.23	42,000.00	59,333.00	17,333.00
30-114-64-64-9-420-75001	Telecom/ Internet Services	3,495.34	2,460.30	2,413.24	5,000.00	3,032.00	(1,968.00)
30-114-64-64-9-420-75004	Utilities - Electric	60,573.03	64,738.32	69,640.83	69,300.00	77,971.00	8,671.00
30-114-64-64-9-420-75005	Utilities - Natural Gas	14,607.17	20,255.31	14,730.53	20,000.00	13,684.00	(6,316.00)
30-114-64-64-9-420-75009	Utilities - Water and Sewer	9,434.83	8,475.40	8,761.01	10,000.00	10,000.00	.00
30-114-64-64-9-420-76055	Machines, Equipment and Tools <$5,000	817.05	3,394.00	417.55	1,500.00	1,500.00	.00
30-114-64-64-9-420-76110	Supplies - Operational	20,260.42	25,797.55	28,942.28	15,000.00	15,000.00	.00
	Program **420 - Building Services** Totals	$319,590.06	$338,968.29	$395,169.02	$364,330.00	$405,092.00	$40,762.00
Program **430 - Grounds Services**							
30-114-64-64-9-430-74910	Grounds Maintenance-City	16,721.51	19,606.10	28,337.20	16,910.00	16,910.00	.00
	Program **430 - Grounds Services** Totals	$16,721.51	$19,606.10	$28,337.20	$16,910.00	$16,910.00	$0.00
	Level **9 - District Wide** Totals	$336,311.57	$358,574.39	$423,506.22	$381,240.00	$422,002.00	$40,762.00
	Sub-Function **64 - Operation & Maintenance** Totals	$336,311.57	$358,574.39	$423,506.22	$381,240.00	$422,002.00	$40,762.00

G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund **30 - School General Fund**							
EXPENSE							
Locations **114 - West Salem Elementary**							
	Function **64 - Operation & Maintenance** Totals	$336,311.57	$358,574.39	$423,506.22	$381,240.00	$422,002.00	$40,762.00
Function **68 - Technology**							
Sub-Function **10 - Classroom Instruction**							
Level **9 - District Wide**							
Program **800 - Technology**							
30-114-68-10-9-800-71139	Compensation-ITRT	17,509.83	3,337.42	.00	28,774.00	30,823.00	2,049.00
30-114-68-10-9-800-72100	FICA	1,310.15	252.23	.00	2,201.00	2,358.00	157.00
30-114-68-10-9-800-72210	VRS Pension Contribution	2,868.10	610.66	.00	4,782.00	5,123.00	341.00
30-114-68-10-9-800-72300	Group Health and Dental Insurance	1,998.16	332.84	.00	2,486.00	3,800.00	1,314.00
30-114-68-10-9-800-72400	VRS Group Life Insurance	231.30	49.24	.00	386.00	364.00	(22.00)
30-114-68-10-9-800-72750	VRS Retiree Health Care Credit	208.80	44.46	.00	348.00	373.00	25.00
30-114-68-10-9-800-73175	Repair/Maint- Computer	1,254.33	59.89	778.15	3,000.00	3,000.00	.00
30-114-68-10-9-800-76305	ITRT	363.77	299.92	1,012.47	420.00	612.00	192.00
30-114-68-10-9-800-76515	Software-Instructional	4,224.47	4,637.75	4,890.50	2,700.00	3,700.00	1,000.00
30-114-68-10-9-800-76530	Computer Supplies	4,016.10	4,928.93	4,226.55	4,485.00	4,982.00	497.00
30-114-68-10-9-800-76545	Technology Repair and Replace	116,423.44	4,260.23	.00	.00	.00	.00
30-114-68-10-9-800-78050	Technology Addl VPSA Eligible	1,182.15	30,970.31	641.86	.00	.00	.00
	Program **800 - Technology** Totals	$151,590.60	$49,783.88	$11,549.53	$49,582.00	$55,135.00	$5,553.00
	Level **9 - District Wide** Totals	$151,590.60	$49,783.88	$11,549.53	$49,582.00	$55,135.00	$5,553.00
	Sub-Function **10 - Classroom Instruction** Totals	$151,590.60	$49,783.88	$11,549.53	$49,582.00	$55,135.00	$5,553.00
	Function **68 - Technology** Totals	$151,590.60	$49,783.88	$11,549.53	$49,582.00	$55,135.00	$5,553.00
	Locations **114 - West Salem Elementary** Totals	$3,774,735.20	$3,919,273.70	$4,031,271.84	$4,120,481.00	$4,521,858.00	$401,377.00
Locations **115 - South Salem Elementary**							
Function **61 - Instruction**							
Sub-Function **10 - Classroom Instruction**							
Level **2 - Elementary**							
Program **110 - Regular Instruction**							
30-115-61-10-2-110-71120	Compensation-Instructional Salaries	1,260,518.82	1,332,953.33	1,353,255.65	1,377,283.00	1,543,703.00	166,420.00
30-115-61-10-2-110-71151	Compensation-Instructional Asst	91,199.30	111,968.46	104,722.84	127,863.00	128,360.00	497.00

G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund **30 - School General Fund**							
EXPENSE							
Locations **115 - South Salem Elementary**							
Function **61 - Instruction**							
Sub-Function **10 - Classroom Instruction**							
Level **2 - Elementary**							
Program **110 - Regular Instruction**							
30-115-61-10-2-110-71520	Compensation-Substitutes	52,426.66	75,574.77	80,191.72	65,000.00	65,000.00	.00
30-115-61-10-2-110-71522	Compensation-REWIP Retirees	317.21	1,200.60	600.30	.00	.00	.00
30-115-61-10-2-110-71650	Compensation-NBC Teacher Bonus	.00	.00	.00	5,000.00	5,000.00	.00
30-115-61-10-2-110-71665	Bonus Payments To Teachers	.00	18,228.00	.00	.00	.00	.00
30-115-61-10-2-110-72100	FICA	99,446.64	109,917.34	110,924.84	120,499.00	127,052.00	6,553.00
30-115-61-10-2-110-72210	VRS Pension Contribution	201,430.68	199,807.10	188,816.74	175,109.00	185,075.00	9,966.00
30-115-61-10-2-110-72220	VRS Hybrid Pension Contribution	24,396.50	37,379.06	49,654.54	75,047.00	79,318.00	4,271.00
30-115-61-10-2-110-72300	Group Health and Dental Insurance	170,397.48	180,028.60	182,575.55	208,090.00	208,090.00	.00
30-115-61-10-2-110-72400	VRS Group Life Insurance	18,207.28	19,123.10	19,226.86	20,169.00	18,772.00	(1,397.00)
30-115-61-10-2-110-72510	Hybrid Disability Insurance	349.40	535.20	711.01	.00	.00	.00
30-115-61-10-2-110-72600	Unemployment Compensation	430.93	.00	.00	.00	.00	.00
30-115-61-10-2-110-72700	Workers Compensation	8,830.00	7,394.61	6,211.28	10,000.00	10,000.00	.00
30-115-61-10-2-110-72750	VRS Retiree Health Care Credit	16,440.90	17,268.20	17,361.74	18,212.00	19,249.00	1,037.00
30-115-61-10-2-110-72800	Termination Pay for Vac/Sick Leave	.00	.00	1,740.00	.00	.00	.00
30-115-61-10-2-110-72850	OPEB ARC	7,552.00	7,533.00	7,429.00	.00	.00	.00
30-115-61-10-2-110-73153	Repair & Maint - Music Dept	498.02	.00	410.55	450.00	450.00	.00
30-115-61-10-2-110-73154	Repair & Maint - PE Equipment	163.98	163.98	150.00	150.00	150.00	.00
30-115-61-10-2-110-76010	Agenda Books	.00	1,232.77	2,599.10	1,240.00	1,240.00	.00
30-115-61-10-2-110-76015	Allotment	18,288.54	24,456.99	21,282.89	19,603.00	19,831.00	228.00
30-115-61-10-2-110-76045	Furniture and Equip <$5,000	499.96	76.76	411.96	500.00	500.00	.00
30-115-61-10-2-110-76085	School Improvement	59.47	97.79	128.55	100.00	100.00	.00

G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund **30 - School General Fund**							
EXPENSE							
Locations **115 - South Salem Elementary**							
Function **61 - Instruction**							
Sub-Function **10 - Classroom Instruction**							
Level **2 - Elementary**							
Program **110 - Regular Instruction**							
30-115-61-10-2-110-76135	Art Supplies and Equipment <$5,000	999.87	1,000.00	994.50	1,000.00	1,000.00	.00
30-115-61-10-2-110-76350	Music	434.13	878.78	450.25	450.00	450.00	.00
30-115-61-10-2-110-76360	Physical Education	720.37	719.51	741.88	720.00	720.00	.00
30-115-61-10-2-110-76365	Reading	2,874.86	630.00	664.97	700.00	2,996.00	2,296.00
30-115-61-10-2-110-76485	Supplies - Kindergarten	571.51	667.38	825.59	900.00	900.00	.00
30-115-61-10-2-110-76490	Supplies - First Grade	1,006.74	907.70	834.04	900.00	900.00	.00
30-115-61-10-2-110-76495	Supplies - Second Grade	898.91	897.98	850.53	900.00	900.00	.00
30-115-61-10-2-110-76500	Supplies - Third Grade	870.16	848.65	834.51	850.00	850.00	.00
30-115-61-10-2-110-76505	Supplies - Fourth Grade	995.02	942.78	828.68	850.00	850.00	.00
30-115-61-10-2-110-76510	Supplies - Fifth Grade	683.21	923.83	1,395.41	850.00	850.00	.00
Program **110 - Regular Instruction** Totals		$1,981,508.55	$2,153,356.27	$2,156,825.48	$2,232,435.00	$2,422,306.00	$189,871.00
Program **120 - Special Education**							
30-115-61-10-2-120-71120	Compensation-Instructional Salaries	220,321.14	222,255.95	298,722.96	324,813.00	344,828.00	20,015.00
30-115-61-10-2-120-71151	Compensation-Instructional Asst	.00	5,981.49	56,092.29	46,279.00	148,190.00	101,911.00
30-115-61-10-2-120-71520	Compensation-Substitutes	3,687.37	19,873.36	14,419.97	.00	.00	.00
30-115-61-10-2-120-71665	Bonus Payments To Teachers	.00	9,288.00	.00	.00	.00	.00
30-115-61-10-2-120-72100	FICA	16,909.59	19,671.66	27,865.37	28,389.00	37,716.00	9,327.00
30-115-61-10-2-120-72210	VRS Pension Contribution	22,385.92	29,139.40	38,996.64	43,167.00	57,358.00	14,191.00
30-115-61-10-2-120-72220	VRS Hybrid Pension Contribution	14,043.00	9,703.57	18,972.81	18,500.00	24,582.00	6,082.00
30-115-61-10-2-120-72300	Group Health and Dental Insurance	26,148.96	34,050.10	41,976.93	34,118.00	34,118.00	.00
30-115-61-10-2-120-72400	VRS Group Life Insurance	2,930.39	3,131.76	4,673.87	4,972.00	5,818.00	846.00

G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund **30 - School General Fund**							
EXPENSE							
Locations **115 - South Salem Elementary**							
Function **61 - Instruction**							
Sub-Function **10 - Classroom Instruction**							
Level **2 - Elementary**							
Program **120 - Special Education**							
30-115-61-10-2-120-72510	Hybrid Disability Insurance	201.12	138.91	271.65	.00	.00	.00
30-115-61-10-2-120-72750	VRS Retiree Health Care Credit	2,652.22	2,827.84	4,220.44	4,490.00	5,966.00	1,476.00
30-115-61-10-2-120-76390	Sp Ed LD	617.84	541.73	750.11	750.00	750.00	.00
30-115-61-10-2-120-76392	Sp Ed CC	1,535.00	2,612.44	1,282.49	1,235.00	1,235.00	.00
30-115-61-10-2-120-76438	Supplies - EL	.00	.00	.00	140.00	440.00	300.00
	Program **120 - Special Education** Totals	$311,432.55	$359,216.21	$508,245.53	$506,853.00	$661,001.00	$154,148.00
Program **180 - Pre-K Non- Sp Ed**							
30-115-61-10-2-180-71110	Compensation-Administrative	.00	.00	.00	.00	8,926.00	8,926.00
30-115-61-10-2-180-71120	Compensation-Instructional Salaries	.00	53,360.04	59,164.68	59,343.00	66,290.00	6,947.00
30-115-61-10-2-180-71151	Compensation-Instructional Asst	.00	.00	15,392.80	19,767.00	23,834.00	4,067.00
30-115-61-10-2-180-71665	Bonus Payments To Teachers	.00	1,548.00	.00	.00	.00	.00
30-115-61-10-2-180-72100	FICA	.00	3,400.51	4,823.52	6,052.00	7,577.00	1,525.00
30-115-61-10-2-180-72220	VRS Hybrid Pension Contribution	.00	8,868.40	12,442.60	13,148.00	16,462.00	3,314.00
30-115-61-10-2-180-72300	Group Health and Dental Insurance	.00	11,927.84	19,971.60	8,868.00	17,736.00	8,868.00
30-115-61-10-2-180-72400	VRS Group Life Insurance	.00	715.00	1,003.20	1,060.00	1,169.00	109.00
30-115-61-10-2-180-72510	Hybrid Disability Insurance	.00	127.00	178.14	.00	.00	.00
30-115-61-10-2-180-72750	VRS Retiree Health Care Credit	.00	645.70	905.92	957.00	1,199.00	242.00
	Program **180 - Pre-K Non- Sp Ed** Totals	$0.00	$80,592.49	$113,882.46	$109,195.00	$143,193.00	$33,998.00
	Level **2 - Elementary** Totals	$2,292,941.10	$2,593,164.97	$2,778,953.47	$2,848,483.00	$3,226,500.00	$378,017.00
Level **8 - Pre-K**							
Program **180 - Pre-K Non- Sp Ed**							
30-115-61-10-8-180-71120	Compensation-Instructional Salaries	.00	15,524.54	.00	.00	.00	.00

G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund **30 - School General Fund**							
EXPENSE							
Locations **115 - South Salem Elementary**							
Function **61 - Instruction**							
Sub-Function **10 - Classroom Instruction**							
Level **8 - Pre-K**							
Program **180 - Pre-K Non- Sp Ed**							
30-115-61-10-8-180-71151	Compensation-Instructional Asst	.00	50.00	.00	.00	.00	.00
30-115-61-10-8-180-72100	FICA	.00	1,157.67	.00	.00	.00	.00
30-115-61-10-8-180-72220	VRS Hybrid Pension Contribution	.00	880.98	.00	.00	.00	.00
30-115-61-10-8-180-72300	Group Health and Dental Insurance	.00	2,839.15	(877.81)	.00	.00	.00
30-115-61-10-8-180-72400	VRS Group Life Insurance	.00	71.03	.00	.00	.00	.00
30-115-61-10-8-180-72510	Hybrid Disability Insurance	.00	12.62	.00	.00	.00	.00
30-115-61-10-8-180-72750	VRS Retiree Health Care Credit	.00	64.14	.00	.00	.00	.00
30-115-61-10-8-180-73037	Contractual Services - Other	.00	.00	151.45	.00	2,000.00	2,000.00
30-115-61-10-8-180-73255	Professional Development	.00	1,351.26	111.00	.00	1,250.00	1,250.00
30-115-61-10-8-180-76435	Supplies - Instructional	.00	8,632.45	2,092.09	.00	36,237.00	36,237.00
	Program **180 - Pre-K Non- Sp Ed** Totals	$0.00	$30,583.84	$1,476.73	$0.00	$39,487.00	$39,487.00
	Level **8 - Pre-K** Totals	$0.00	$30,583.84	$1,476.73	$0.00	$39,487.00	$39,487.00
	Sub-Function **10 - Classroom Instruction** Totals	$2,292,941.10	$2,623,748.81	$2,780,430.20	$2,848,483.00	$3,265,987.00	$417,504.00
Sub-Function **21 - Student Guidance**							
Level **2 - Elementary**							
Program **110 - Regular Instruction**							
30-115-61-21-2-110-71124	Compensation-Guidance Counselors	77,681.17	83,103.61	89,990.26	97,730.00	100,321.00	2,591.00
30-115-61-21-2-110-71665	Bonus Payments To Teachers	.00	1,838.25	.00	.00	.00	.00
30-115-61-21-2-110-72100	FICA	5,732.41	6,257.97	6,838.19	7,476.00	7,675.00	199.00
30-115-61-21-2-110-72210	VRS Pension Contribution	12,974.05	13,811.86	14,155.83	16,243.00	11,671.00	(4,572.00)
30-115-61-21-2-110-72220	VRS Hybrid Pension Contribution	.00	.00	1,265.95	.00	5,002.00	5,002.00
30-115-61-21-2-110-72300	Group Health and Dental Insurance	12,182.67	12,585.68	12,324.45	3,529.00	15,529.00	12,000.00
30-115-61-21-2-110-72400	VRS Group Life Insurance	1,046.14	1,113.59	1,243.41	1,310.00	1,184.00	(126.00)

G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund **30 - School General Fund**							
EXPENSE							
Locations **115 - South Salem Elementary**							
Function **61 - Instruction**							
Sub-Function **21 - Student Guidance**							
Level **2 - Elementary**							
Program **110 - Regular Instruction**							
30-115-61-21-2-110-72510	Hybrid Disability Insurance	.00	.00	18.14	.00	.00	.00
30-115-61-21-2-110-72750	VRS Retiree Health Care Credit	944.58	1,005.57	1,122.78	1,183.00	1,214.00	31.00
30-115-61-21-2-110-76195	Career Education	127.02	208.52	122.32	135.00	135.00	.00
30-115-61-21-2-110-76285	Guidance	307.50	261.29	266.61	275.00	275.00	.00
	Program **110 - Regular Instruction** Totals	$110,995.54	$120,186.34	$127,347.94	$127,881.00	$143,006.00	$15,125.00
Program **120 - Special Education**							
30-115-61-21-2-120-71124	Compensation-Guidance Counselors	4,088.48	4,373.87	4,736.33	.00	.00	.00
30-115-61-21-2-120-71665	Bonus Payments To Teachers	.00	96.75	.00	.00	.00	.00
30-115-61-21-2-120-72100	FICA	301.71	329.37	359.90	.00	.00	.00
30-115-61-21-2-120-72210	VRS Pension Contribution	682.85	726.94	745.04	.00	.00	.00
30-115-61-21-2-120-72220	VRS Hybrid Pension Contribution	.00	.00	66.63	.00	.00	.00
30-115-61-21-2-120-72300	Group Health and Dental Insurance	641.19	662.40	648.66	.00	.00	.00
30-115-61-21-2-120-72400	VRS Group Life Insurance	55.06	58.61	65.44	.00	.00	.00
30-115-61-21-2-120-72510	Hybrid Disability Insurance	.00	.00	.96	.00	.00	.00
30-115-61-21-2-120-72750	VRS Retiree Health Care Credit	49.72	52.93	59.09	.00	.00	.00
30-115-61-21-2-120-76195	Career Education	6.69	10.98	6.44	.00	.00	.00
30-115-61-21-2-120-76285	Guidance	16.18	13.75	14.03	.00	.00	.00
	Program **120 - Special Education** Totals	$5,841.88	$6,325.60	$6,702.52	$0.00	$0.00	$0.00
	Level **2 - Elementary** Totals	$116,837.42	$126,511.94	$134,050.46	$127,881.00	$143,006.00	$15,125.00
	Sub-Function **21 - Student Guidance** Totals	$116,837.42	$126,511.94	$134,050.46	$127,881.00	$143,006.00	$15,125.00

FY 26 Operating Budget for Presentation

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G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund **30 - School General Fund**							
EXPENSE							
Locations **115 - South Salem Elementary**							
Function **61 - Instruction**							
Sub-Function **32 - Instr. Sup. - Media Services**							
Level **2 - Elementary**							
Program **110 - Regular Instruction**							
30-115-61-32-2-110-71122	Compensation-Librarians	71,552.46	76,122.05	81,231.09	81,549.00	87,269.00	5,720.00
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	1,548.00	.00	.00	.00	.00
30-115-61-32-2-110-72100	FICA	5,667.80	6,020.12	6,579.12	6,238.00	6,676.00	438.00
30-115-61-32-2-110-72210	VRS Pension Contribution	11,716.30	12,472.80	13,302.76	13,553.00	14,504.00	951.00
30-115-61-32-2-110-72300	Group Health and Dental Insurance	6,646.72	7,540.48	7,845.36	8,529.00	8,529.00	.00
30-115-61-32-2-110-72400	VRS Group Life Insurance	944.60	1,005.60	1,072.56	1,093.00	1,030.00	(63.00)
30-115-61-32-2-110-72750	VRS Retiree Health Care Credit	853.00	908.10	968.52	987.00	1,056.00	69.00
30-115-61-32-2-110-73130	Repair/Maint - Audio/Visual	875.95	849.98	926.06	850.00	850.00	.00
30-115-61-32-2-110-76155	Audio Visual Media	1,079.65	1,099.19	1,116.93	1,100.00	1,100.00	.00
30-115-61-32-2-110-76325	Library Books and Supplies	1,539.73	1,522.21	1,469.95	1,575.00	1,575.00	.00
30-115-61-32-2-110-76330	Library Reference Materials	953.19	965.44	895.40	1,110.00	1,110.00	.00
30-115-61-32-2-110-76355	Periodicals	106.00	108.92	142.72	200.00	200.00	.00
	Program **110 - Regular Instruction** Totals	$106,935.40	$115,162.89	$120,550.47	$116,784.00	$123,899.00	$7,115.00
	Level **2 - Elementary** Totals	$106,935.40	$115,162.89	$120,550.47	$116,784.00	$123,899.00	$7,115.00
	Sub-Function **32 - Instr. Sup. - Media Services** Totals	$106,935.40	$115,162.89	$120,550.47	$116,784.00	$123,899.00	$7,115.00
Sub-Function **41 - Admin. Principals Office**							
Level **2 - Elementary**							
Program **110 - Regular Instruction**							
30-115-61-41-2-110-71126	Compensation-Principals	107,807.04	113,190.00	120,038.04	121,226.00	129,857.00	8,631.00
30-115-61-41-2-110-71127	Compensation-Asst Principals	70,994.39	70,419.38	74,218.96	79,265.00	83,837.00	4,572.00
30-115-61-41-2-110-71150	Compensation-Clerical	39,004.03	45,591.06	48,286.00	48,552.00	52,009.00	3,457.00

G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund **30 - School General Fund**							
EXPENSE							
Locations **115 - South Salem Elementary**							
Function **61 - Instruction**							
Sub-Function **41 - Admin. Principals Office**							
Level **2 - Elementary**							
Program **110 - Regular Instruction**							
30-115-61-41-2-110-71200	Compensation-OT	651.07	670.21	868.63	2,000.00	2,000.00	.00
30-115-61-41-2-110-71520	Compensation-Substitutes	1,072.88	1,766.64	9,633.85	.00	.00	.00
30-115-61-41-2-110-71522	Compensation-REWIP Retirees	12,946.53	12,373.20	276.83	.00	.00	.00
30-115-61-41-2-110-71665	Bonus Payments To Teachers	.00	4,644.00	.00	.00	.00	.00
30-115-61-41-2-110-72100	FICA	17,165.87	18,030.07	18,457.77	19,205.00	20,479.00	1,274.00
30-115-61-41-2-110-72210	VRS Pension Contribution	29,716.82	30,405.46	32,269.28	28,974.00	30,912.00	1,938.00
30-115-61-41-2-110-72220	VRS Hybrid Pension Contribution	6,531.00	7,534.68	7,990.26	12,417.00	13,248.00	831.00
30-115-61-41-2-110-72300	Group Health and Dental Insurance	21,805.54	17,748.72	18,889.20	25,588.00	25,588.00	.00
30-115-61-41-2-110-72400	VRS Group Life Insurance	2,922.40	3,058.94	3,246.02	3,337.00	3,135.00	(202.00)
30-115-61-41-2-110-72510	Hybrid Disability Insurance	93.48	107.88	114.42	.00	.00	.00
30-115-61-41-2-110-72750	VRS Retiree Health Care Credit	2,638.99	2,762.08	2,931.12	3,013.00	3,215.00	202.00
30-115-61-41-2-110-73160	Repair/Maint - School Office Equipment	10,058.90	10,163.47	12,221.31	15,155.00	14,797.00	(358.00)
30-115-61-41-2-110-73161	Lease Offset	.00	(2,287.32)	(4,574.62)	.00	.00	.00
30-115-61-41-2-110-75521	Travel-Principals	626.33	1,461.27	239.00	1,000.00	1,000.00	.00
30-115-61-41-2-110-75803	Dues-Accreditation	239.00	239.00	239.00	240.00	240.00	.00
30-115-61-41-2-110-78070	Inception of Lease - Capital Outlay	.00	17,334.94	.00	.00	.00	.00
	Program **110 - Regular Instruction** Totals	$324,274.27	$355,213.68	$345,345.07	$359,972.00	$380,317.00	$20,345.00
	Level **2 - Elementary** Totals	$324,274.27	$355,213.68	$345,345.07	$359,972.00	$380,317.00	$20,345.00
	Sub-Function **41 - Admin. Principals Office** Totals	$324,274.27	$355,213.68	$345,345.07	$359,972.00	$380,317.00	$20,345.00
	Function **61 - Instruction** Totals	$2,840,988.19	$3,220,637.32	$3,380,376.20	$3,453,120.00	$3,913,209.00	$460,089.00

FY 26 Operating Budget for Presentation

Budget Year 2026

G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund **30 - School General Fund**							
EXPENSE							
Locations **115 - South Salem Elementary**							
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	457.71	349.67	524.36	567.00	567.00	.00
	Program **222 - Health Services** Totals	$457.71	$349.67	$524.36	$567.00	$567.00	$0.00
	Level **9 - District Wide** Totals	$457.71	$349.67	$524.36	$567.00	$567.00	$0.00
	Sub-Function **62 - Admin, Attend. & Health** Totals	$457.71	$349.67	$524.36	$567.00	$567.00	$0.00
	Function **62 - Administration, Attend. & Health** Totals	$457.71	$349.67	$524.36	$567.00	$567.00	$0.00
Function **64 - Operation & Maintenance**							
Sub-Function **64 - Operation & Maintenance**							
Level **9 - District Wide**							
Program **420 - Building Services**							
30-115-64-64-9-420-71190	Compensation-Custodians	105,419.92	116,531.19	136,688.80	137,796.00	146,711.00	8,915.00
30-115-64-64-9-420-71200	Compensation-OT	10,247.23	10,922.08	6,290.16	8,500.00	8,500.00	.00
30-115-64-64-9-420-71520	Compensation-Substitutes	.00	.00	.00	1,000.00	1,000.00	.00
30-115-64-64-9-420-71665	Bonus Payments To Teachers	.00	4,644.00	.00	.00	.00	.00
30-115-64-64-9-420-72100	FICA	8,126.38	9,658.40	10,741.02	11,268.00	11,950.00	682.00
30-115-64-64-9-420-72210	VRS Pension Contribution	9,389.16	9,821.28	10,285.14	12,578.00	8,365.00	(4,213.00)
30-115-64-64-9-420-72220	VRS Hybrid Pension Contribution	454.00	541.74	574.50	.00	3,585.00	3,585.00
30-115-64-64-9-420-72300	Group Health and Dental Insurance	33,753.28	28,492.13	28,897.56	17,363.00	27,363.00	10,000.00
30-115-64-64-9-420-72400	VRS Group Life Insurance	1,332.26	1,540.68	1,623.36	1,846.00	1,731.00	(115.00)
30-115-64-64-9-420-72510	Hybrid Disability Insurance	104.20	149.04	158.04	.00	.00	.00
30-115-64-64-9-420-72700	Workers Compensation	731.00	745.67	626.35	1,000.00	1,000.00	.00
30-115-64-64-9-420-72750	VRS Retiree Health Care Credit	1,165.72	1,331.76	1,402.74	1,588.00	1,690.00	102.00
30-115-64-64-9-420-72850	OPEB ARC	515.00	760.00	749.00	.00	.00	.00
30-115-64-64-9-420-73180	Repair/Maint - Other Contracted	16,637.27	23,184.81	13,629.06	21,108.00	32,609.00	11,501.00

FY 26 Operating Budget for Presentation

Budget Year 2026

G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund **30 - School General Fund**							
EXPENSE							
Locations **115 - South Salem Elementary**							
Function **64 - Operation & Maintenance**							
Sub-Function **64 - Operation & Maintenance**							
Level **9 - District Wide**							
Program **420 - Building Services**							
30-115-64-64-9-420-74900	Building Maintenance -City	39,825.98	64,874.25	61,982.60	33,200.00	50,533.00	17,333.00
30-115-64-64-9-420-75001	Telecom/ Internet Services	4,155.20	3,134.95	2,963.03	5,000.00	3,464.00	(1,536.00)
30-115-64-64-9-420-75004	Utilities - Electric	71,952.31	73,747.34	79,608.47	82,000.00	86,920.00	4,920.00
30-115-64-64-9-420-75005	Utilities - Natural Gas	15,347.60	19,332.55	14,278.98	18,000.00	11,853.00	(6,147.00)
30-115-64-64-9-420-75009	Utilities - Water and Sewer	10,930.59	8,402.75	9,085.68	10,550.00	11,289.00	739.00
30-115-64-64-9-420-76055	Machines, Equipment and Tools <$5,000	1,696.25	1,814.58	2,891.49	1,708.00	1,708.00	.00
30-115-64-64-9-420-76110	Supplies - Operational	13,288.42	21,498.21	25,157.49	15,000.00	15,000.00	.00
	Program **420 - Building Services** Totals	$345,071.77	$401,127.41	$407,633.47	$379,505.00	$425,271.00	$45,766.00
Program **430 - Grounds Services**							
30-115-64-64-9-430-74910	Grounds Maintenance-City	11,923.28	44,796.10	18,073.60	14,340.00	14,340.00	.00
	Program **430 - Grounds Services** Totals	$11,923.28	$44,796.10	$18,073.60	$14,340.00	$14,340.00	$0.00
	Level **9 - District Wide** Totals	$356,995.05	$445,923.51	$425,707.07	$393,845.00	$439,611.00	$45,766.00
	Sub-Function **64 - Operation & Maintenance** Totals	$356,995.05	$445,923.51	$425,707.07	$393,845.00	$439,611.00	$45,766.00
	Function **64 - Operation & Maintenance** Totals	$356,995.05	$445,923.51	$425,707.07	$393,845.00	$439,611.00	$45,766.00
Function **68 - Technology**							
Sub-Function **10 - Classroom Instruction**							
Level **9 - District Wide**							
Program **800 - Technology**							
30-115-68-10-9-800-71139	Compensation-ITRT	17,509.83	33,955.72	39,800.72	39,335.00	42,136.00	2,801.00
30-115-68-10-9-800-71665	Bonus Payments To Teachers	.00	774.00	.00	.00	.00	.00
30-115-68-10-9-800-72100	FICA	1,310.15	2,621.84	3,014.99	3,009.00	3,223.00	214.00
30-115-68-10-9-800-72210	VRS Pension Contribution	2,868.10	5,495.86	6,512.90	6,537.00	7,003.00	466.00
30-115-68-10-9-800-72300	Group Health and Dental Insurance	1,998.16	4,019.14	4,530.96	2,486.00	4,986.00	2,500.00
30-115-68-10-9-800-72400	VRS Group Life Insurance	231.30	443.16	525.10	527.00	497.00	(30.00)

G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund **30 - School General Fund**							
EXPENSE							
Locations **115 - South Salem Elementary**							
Function **68 - Technology**							
Sub-Function **10 - Classroom Instruction**							
Level **9 - District Wide**							
Program **800 - Technology**							
30-115-68-10-9-800-72750	VRS Retiree Health Care Credit	208.80	400.14	474.14	476.00	510.00	34.00
30-115-68-10-9-800-73175	Repair/Maint- Computer	2,736.56	63.89	1,094.95	2,100.00	2,100.00	.00
30-115-68-10-9-800-76305	ITRT	265.96	289.87	26.38	300.00	300.00	.00
30-115-68-10-9-800-76515	Software-Instructional	2,925.00	2,987.75	3,716.36	4,955.00	4,955.00	.00
30-115-68-10-9-800-76530	Computer Supplies	3,245.62	4,270.94	4,226.55	2,750.00	2,750.00	.00
30-115-68-10-9-800-76545	Technology Repair and Replace	151,923.44	5,413.85	.00	.00	.00	.00
30-115-68-10-9-800-78050	Technology Addl VPSA Eligible	1,194.56	31,410.05	646.22	.00	.00	.00
	Program **800 - Technology** Totals	$186,417.48	$92,146.21	$64,569.27	$62,475.00	$68,460.00	$5,985.00
	Level **9 - District Wide** Totals	$186,417.48	$92,146.21	$64,569.27	$62,475.00	$68,460.00	$5,985.00
	Sub-Function **10 - Classroom Instruction** Totals	$186,417.48	$92,146.21	$64,569.27	$62,475.00	$68,460.00	$5,985.00
	Function **68 - Technology** Totals	$186,417.48	$92,146.21	$64,569.27	$62,475.00	$68,460.00	$5,985.00
	Locations **115 - South Salem Elementary** Totals	$3,384,858.43	$3,759,056.71	$3,871,176.90	$3,910,007.00	$4,421,847.00	$511,840.00
Locations **116 - East Salem Elementary**							
Function **61 - Instruction**							
Sub-Function **10 - Classroom Instruction**							
Level **2 - Elementary**							
Program **110 - Regular Instruction**							
30-116-61-10-2-110-71120	Compensation-Instructional Salaries	1,584,394.07	1,583,995.73	1,681,162.08	1,701,292.00	1,872,224.00	170,932.00
30-116-61-10-2-110-71151	Compensation-Instructional Asst	100,393.30	135,232.56	110,167.81	139,940.00	137,023.00	(2,917.00)
30-116-61-10-2-110-71200	Compensation-OT	.00	10.71	106.35	.00	.00	.00
30-116-61-10-2-110-71520	Compensation-Substitutes	51,175.18	84,642.07	80,453.27	60,000.00	60,000.00	.00
30-116-61-10-2-110-71522	Compensation-REWIP Retirees	6,020.13	17,671.62	16,426.66	34,575.00	34,575.00	.00

FY 26 Operating Budget for Presentation

Budget Year 2026

G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund **30 - School General Fund**							
EXPENSE							
Locations **116 - East Salem Elementary**							
Function **61 - Instruction**							
Sub-Function **10 - Classroom Instruction**							
Level **2 - Elementary**							
Program **110 - Regular Instruction**							
30-116-61-10-2-110-71650	Compensation-NBC Teacher Bonus	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	.00
30-116-61-10-2-110-71665	Bonus Payments To Teachers	.00	27,144.48	.00	.00	.00	.00
30-116-61-10-2-110-72100	FICA	127,102.31	135,579.98	140,699.21	148,854.00	154,023.00	5,169.00
30-116-61-10-2-110-72210	VRS Pension Contribution	227,668.02	216,254.74	219,389.36	214,209.00	223,256.00	9,047.00
30-116-61-10-2-110-72220	VRS Hybrid Pension Contribution	51,616.00	68,495.92	74,454.66	91,804.00	95,681.00	3,877.00
30-116-61-10-2-110-72300	Group Health and Dental Insurance	226,321.38	257,920.94	238,508.81	232,508.00	232,508.00	.00
30-116-61-10-2-110-72400	VRS Group Life Insurance	22,517.35	23,256.83	23,865.30	24,673.00	22,644.00	(2,029.00)
30-116-61-10-2-110-72510	Hybrid Disability Insurance	739.20	1,047.35	1,066.18	.00	.00	.00
30-116-61-10-2-110-72700	Workers Compensation	8,806.00	9,942.34	8,351.30	10,000.00	10,000.00	.00
30-116-61-10-2-110-72750	VRS Retiree Health Care Credit	20,333.06	20,975.10	21,535.28	22,279.00	23,220.00	941.00
30-116-61-10-2-110-72800	Termination Pay for Vac/Sick Leave	6,823.60	3,270.00	.00	.00	.00	.00
30-116-61-10-2-110-72850	OPEB ARC	9,785.00	10,129.00	8,834.00	.00	.00	.00
30-116-61-10-2-110-73153	Repair & Maint - Music Dept	285.55	378.81	352.00	.00	.00	.00
30-116-61-10-2-110-73154	Repair & Maint - PE Equipment	132.88	490.00	259.95	398.00	969.00	571.00
30-116-61-10-2-110-76010	Agenda Books	1,000.00	1,000.00	1,193.20	1,275.00	1,594.00	319.00
30-116-61-10-2-110-76015	Allotment	20,858.77	25,363.91	14,313.78	19,969.00	19,323.00	(646.00)
30-116-61-10-2-110-76045	Furniture and Equip <$5,000	2,029.68	996.41	160.80	4,487.00	6,900.00	2,413.00
30-116-61-10-2-110-76085	School Improvement	.00	97.90	95.98	100.00	100.00	.00
30-116-61-10-2-110-76135	Art Supplies and Equipment <$5,000	1,393.38	1,145.19	1,262.31	1,263.00	1,150.00	(113.00)
30-116-61-10-2-110-76195	Career Education	58.96	.00	.00	.00	.00	.00
30-116-61-10-2-110-76350	Music	347.42	362.28	330.31	400.00	399.00	(1.00)

G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund **30 - School General Fund**							
EXPENSE							
Locations **116 - East Salem Elementary**							
Function **61 - Instruction**							
Sub-Function **10 - Classroom Instruction**							
Level **2 - Elementary**							
Program **110 - Regular Instruction**							
30-116-61-10-2-110-76360	Physical Education	601.00	696.14	662.87	480.00	80.00	(400.00)
30-116-61-10-2-110-76365	Reading	323.67	419.00	874.29	406.00	175.00	(231.00)
30-116-61-10-2-110-76485	Supplies - Kindergarten	698.08	783.03	1,288.71	414.00	418.00	4.00
30-116-61-10-2-110-76490	Supplies - First Grade	757.22	621.71	1,547.00	793.00	467.00	(326.00)
30-116-61-10-2-110-76495	Supplies - Second Grade	430.88	825.84	2,092.54	912.00	268.00	(644.00)
30-116-61-10-2-110-76500	Supplies - Third Grade	573.00	355.00	1,440.88	480.00	323.00	(157.00)
30-116-61-10-2-110-76505	Supplies - Fourth Grade	678.26	527.12	1,379.87	749.00	272.00	(477.00)
30-116-61-10-2-110-76510	Supplies - Fifth Grade	525.00	225.00	1,178.06	467.00	1,060.00	593.00
Program **110 - Regular Instruction** Totals		$2,484,388.35	$2,639,856.71	$2,663,452.82	$2,722,727.00	$2,908,652.00	$185,925.00
Program **120 - Special Education**							
30-116-61-10-2-120-71120	Compensation-Instructional Salaries	188,079.19	197,430.00	210,702.19	241,852.00	189,107.00	(52,745.00)
30-116-61-10-2-120-71151	Compensation-Instructional Asst	37,844.18	43,686.46	129,852.75	108,681.00	113,394.00	4,713.00
30-116-61-10-2-120-71520	Compensation-Substitutes	.00	125.63	1,199.39	.00	.00	.00
30-116-61-10-2-120-71522	Compensation-REWIP Retirees	6,057.63	6,013.33	6,000.39	.00	.00	.00
30-116-61-10-2-120-71665	Bonus Payments To Teachers	.00	10,836.00	.00	.00	.00	.00
30-116-61-10-2-120-72100	FICA	17,686.56	19,583.01	25,908.39	26,816.00	23,141.00	(3,675.00)
30-116-61-10-2-120-72210	VRS Pension Contribution	3,541.70	3,999.70	9,708.58	17,478.00	15,083.00	(2,395.00)
30-116-61-10-2-120-72220	VRS Hybrid Pension Contribution	33,660.83	35,468.66	45,725.86	40,781.00	35,193.00	(5,588.00)
30-116-61-10-2-120-72300	Group Health and Dental Insurance	38,387.04	37,429.20	57,836.57	22,080.00	22,080.00	.00
30-116-61-10-2-120-72400	VRS Group Life Insurance	2,999.45	3,182.10	4,469.56	4,697.00	3,570.00	(1,127.00)
30-116-61-10-2-120-72510	Hybrid Disability Insurance	482.09	507.80	654.76	.00	.00	.00

G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund **30 - School General Fund**							
EXPENSE							
Locations **116 - East Salem Elementary**							
Function **61 - Instruction**							
Sub-Function **10 - Classroom Instruction**							
Level **2 - Elementary**							
Program **120 - Special Education**							
30-116-61-10-2-120-72600	Unemployment Compensation	756.00	.00	.00	.00	.00	.00
30-116-61-10-2-120-72750	VRS Retiree Health Care Credit	2,708.52	2,873.50	4,035.81	4,241.00	3,660.00	(581.00)
30-116-61-10-2-120-76390	Sp Ed LD	600.00	329.00	367.60	545.00	368.00	(177.00)
30-116-61-10-2-120-76400	Sp Ed ED Preschool	654.56	522.00	.00	.00	.00	.00
30-116-61-10-2-120-76438	Supplies - EL	271.86	192.88	293.34	185.00	152.00	(33.00)
	Program **120 - Special Education** Totals	$333,729.61	$362,179.27	$496,755.19	$467,356.00	$405,748.00	($61,608.00)
Program **140 - Gifted**							
30-116-61-10-2-140-72100	FICA	.00	14.04	.00	.00	.00	.00
30-116-61-10-2-140-72800	Termination Pay for Vac/Sick Leave	.00	183.33	.00	.00	.00	.00
	Program **140 - Gifted** Totals	$0.00	$197.37	$0.00	$0.00	$0.00	$0.00
Program **180 - Pre-K Non- Sp Ed**							
30-116-61-10-2-180-71110	Compensation-Administrative	18,038.32	15,392.05	19,065.65	19,223.00	8,926.00	(10,297.00)
30-116-61-10-2-180-71120	Compensation-Instructional Salaries	171,957.00	120,494.04	63,354.36	63,245.00	67,644.00	4,399.00
30-116-61-10-2-180-71151	Compensation-Instructional Asst	.00	.00	.00	.00	46,356.00	46,356.00
30-116-61-10-2-180-71665	Bonus Payments To Teachers	.00	3,483.00	.00	.00	.00	.00
30-116-61-10-2-180-72100	FICA	12,498.56	8,985.87	5,522.11	6,309.00	9,404.00	3,095.00
30-116-61-10-2-180-72210	VRS Pension Contribution	22,017.50	13,163.38	3,166.28	9,594.00	6,219.00	(3,375.00)
30-116-61-10-2-180-72220	VRS Hybrid Pension Contribution	9,273.80	9,845.70	10,473.26	4,112.00	14,301.00	10,189.00
30-116-61-10-2-180-72300	Group Health and Dental Insurance	26,248.00	19,957.78	9,332.98	21,634.00	21,634.00	.00
30-116-61-10-2-180-72400	VRS Group Life Insurance	2,522.90	1,855.06	1,099.69	1,105.00	1,451.00	346.00
30-116-61-10-2-180-72510	Hybrid Disability Insurance	132.80	141.00	149.98	.00	.00	.00

FY 26 Operating Budget for Presentation

Budget Year 2026

G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund **30 - School General Fund**							
EXPENSE							
Locations **116 - East Salem Elementary**							
Function **61 - Instruction**							
Sub-Function **10 - Classroom Instruction**							
Level **2 - Elementary**							
Program **180 - Pre-K Non- Sp Ed**							
30-116-61-10-2-180-72750	VRS Retiree Health Care Credit	2,278.20	1,675.14	992.99	998.00	1,487.00	489.00
	Program **180 - Pre-K Non- Sp Ed** Totals	$264,967.08	$194,993.02	$113,157.30	$126,220.00	$177,422.00	$51,202.00
	Level **2 - Elementary** Totals	$3,083,085.04	$3,197,226.37	$3,273,365.31	$3,316,303.00	$3,491,822.00	$175,519.00
Level **8 - Pre-K**							
Program **180 - Pre-K Non- Sp Ed**							
30-116-61-10-8-180-71120	Compensation-Instructional Salaries	.00	50.00	56,962.69	.00	.00	.00
30-116-61-10-8-180-71151	Compensation-Instructional Asst	10,839.48	24,256.53	20,934.91	20,968.00	23,586.00	2,618.00
30-116-61-10-8-180-71200	Compensation-OT	.00	196.13	.00	.00	.00	.00
30-116-61-10-8-180-71520	Compensation-Substitutes	.00	474.20	.00	.00	.00	.00
30-116-61-10-8-180-71665	Bonus Payments To Teachers	.00	1,548.00	.00	.00	.00	.00
30-116-61-10-8-180-72100	FICA	804.81	2,073.04	5,926.54	1,604.00	1,804.00	200.00
30-116-61-10-8-180-72220	VRS Hybrid Pension Contribution	2,741.30	3,355.56	12,924.58	3,485.00	3,920.00	435.00
30-116-61-10-8-180-72300	Group Health and Dental Insurance	6,646.72	9,300.94	18,513.36	6,500.00	9,407.00	2,907.00
30-116-61-10-8-180-72400	VRS Group Life Insurance	221.00	333.20	1,041.80	281.00	278.00	(3.00)
30-116-61-10-8-180-72510	Hybrid Disability Insurance	39.30	68.96	49.50	.00	.00	.00
30-116-61-10-8-180-72750	VRS Retiree Health Care Credit	199.60	295.65	940.70	254.00	285.00	31.00
30-116-61-10-8-180-73037	Contractual Services - Other	3,827.52	.00	286.36	.00	2,000.00	2,000.00
30-116-61-10-8-180-73255	Professional Development	.00	1,351.23	2,574.45	.00	1,250.00	1,250.00
30-116-61-10-8-180-76435	Supplies - Instructional	825.82	5,755.23	1,332.67	500.00	36,237.00	35,737.00
	Program **180 - Pre-K Non- Sp Ed** Totals	$26,145.55	$49,058.67	$121,487.56	$33,592.00	$78,767.00	$45,175.00
	Level **8 - Pre-K** Totals	$26,145.55	$49,058.67	$121,487.56	$33,592.00	$78,767.00	$45,175.00
	Sub-Function **10 - Classroom Instruction** Totals	$3,109,230.59	$3,246,285.04	$3,394,852.87	$3,349,895.00	$3,570,589.00	$220,694.00

G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund **30 - School General Fund**							
EXPENSE							
Locations **116 - East Salem Elementary**							
Function **61 - Instruction**							
Sub-Function **21 - Student Guidance**							
Level **2 - Elementary**							
Program **110 - Regular Instruction**							
30-116-61-21-2-110-71124	Compensation-Guidance Counselors	70,971.25	76,019.53	79,546.40	103,882.00	91,769.00	(12,113.00)
30-116-61-21-2-110-71665	Bonus Payments To Teachers	.00	1,838.25	.00	.00	.00	.00
30-116-61-21-2-110-72100	FICA	5,155.76	5,721.51	5,792.41	7,947.00	7,020.00	(927.00)
30-116-61-21-2-110-72210	VRS Pension Contribution	11,868.25	12,634.33	12,324.89	17,265.00	10,676.00	(6,589.00)
30-116-61-21-2-110-72220	VRS Hybrid Pension Contribution	.00	.00	1,265.76	.00	4,576.00	4,576.00
30-116-61-21-2-110-72300	Group Health and Dental Insurance	10,087.63	11,103.90	10,206.62	8,040.00	8,040.00	.00
30-116-61-21-2-110-72400	VRS Group Life Insurance	956.74	1,018.59	1,095.72	1,392.00	1,083.00	(309.00)
30-116-61-21-2-110-72510	Hybrid Disability Insurance	.00	.00	18.07	.00	.00	.00
30-116-61-21-2-110-72750	VRS Retiree Health Care Credit	864.02	919.69	989.40	1,257.00	1,110.00	(147.00)
30-116-61-21-2-110-76285	Guidance	137.75	154.00	608.70	183.00	183.00	.00
Program **110 - Regular Instruction** Totals		$100,041.40	$109,409.80	$111,847.97	$139,966.00	$124,457.00	($15,509.00)
Program **120 - Special Education**							
30-116-61-21-2-120-71124	Compensation-Guidance Counselors	3,735.33	4,001.03	4,186.65	.00	.00	.00
30-116-61-21-2-120-71665	Bonus Payments To Teachers	.00	96.75	.00	.00	.00	.00
30-116-61-21-2-120-72100	FICA	271.36	301.13	304.86	.00	.00	.00
30-116-61-21-2-120-72210	VRS Pension Contribution	624.65	664.97	648.68	.00	.00	.00
30-116-61-21-2-120-72220	VRS Hybrid Pension Contribution	.00	.00	66.62	.00	.00	.00
30-116-61-21-2-120-72300	Group Health and Dental Insurance	530.93	584.42	537.19	.00	.00	.00
30-116-61-21-2-120-72400	VRS Group Life Insurance	50.36	53.61	57.67	.00	.00	.00
30-116-61-21-2-120-72510	Hybrid Disability Insurance	.00	.00	.95	.00	.00	.00
30-116-61-21-2-120-72750	VRS Retiree Health Care Credit	45.48	48.41	52.07	.00	.00	.00

FY 26 Operating Budget for Presentation

Budget Year 2026

G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund **30 - School General Fund**							
EXPENSE							
Locations **116 - East Salem Elementary**							
Function **61 - Instruction**							
Sub-Function **21 - Student Guidance**							
Level **2 - Elementary**							
Program **120 - Special Education**							
30-116-61-21-2-120-76285	Guidance	7.25	8.11	32.04	.00	.00	.00
	Program **120 - Special Education** Totals	$5,265.36	$5,758.43	$5,886.73	$0.00	$0.00	$0.00
	Level **2 - Elementary** Totals	$105,306.76	$115,168.23	$117,734.70	$139,966.00	$124,457.00	($15,509.00)
	Sub-Function **21 - Student Guidance** Totals	$105,306.76	$115,168.23	$117,734.70	$139,966.00	$124,457.00	($15,509.00)
Sub-Function **32 - Instr. Sup. - Media Services**							
Level **2 - Elementary**							
Program **110 - Regular Instruction**							
30-116-61-32-2-110-71122	Compensation-Librarians	65,948.00	58,264.44	62,859.49	62,958.00	67,374.00	4,416.00
30-116-61-32-2-110-71665	Bonus Payments To Teachers	.00	1,548.00	.00	.00	.00	.00
30-116-61-32-2-110-72100	FICA	5,123.09	4,589.58	4,833.96	4,816.00	5,154.00	338.00
30-116-61-32-2-110-72210	VRS Pension Contribution	10,740.00	9,629.30	10,270.14	10,464.00	11,198.00	734.00
30-116-61-32-2-110-72300	Group Health and Dental Insurance	7,999.20	.00	.00	8,040.00	.00	(8,040.00)
30-116-61-32-2-110-72400	VRS Group Life Insurance	865.90	776.40	828.04	844.00	795.00	(49.00)
30-116-61-32-2-110-72750	VRS Retiree Health Care Credit	781.90	701.00	747.70	762.00	815.00	53.00
30-116-61-32-2-110-72800	Termination Pay for Vac/Sick Leave	5,420.00	.00	.00	.00	.00	.00
30-116-61-32-2-110-73130	Repair/Maint - Audio/Visual	444.75	500.00	500.00	550.00	760.00	210.00
30-116-61-32-2-110-76155	Audio Visual Media	.00	150.25	150.00	100.00	100.00	.00
30-116-61-32-2-110-76325	Library Books and Supplies	3,216.42	2,787.00	3,700.00	5,000.00	6,300.00	1,300.00
30-116-61-32-2-110-76330	Library Reference Materials	953.19	1,300.00	1,259.69	1,600.00	1,600.00	.00
30-116-61-32-2-110-76355	Periodicals	103.87	300.00	300.00	300.00	.00	(300.00)
	Program **110 - Regular Instruction** Totals	$101,596.32	$80,545.97	$85,449.02	$95,434.00	$94,096.00	($1,338.00)
	Level **2 - Elementary** Totals	$101,596.32	$80,545.97	$85,449.02	$95,434.00	$94,096.00	($1,338.00)
	Sub-Function **32 - Instr. Sup. - Media Services** Totals	$101,596.32	$80,545.97	$85,449.02	$95,434.00	$94,096.00	($1,338.00)

FY 26 Operating Budget for Presentation

Budget Year 2026

G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund **30 - School General Fund**							
EXPENSE							
Locations **116 - East Salem Elementary**							
Function **61 - Instruction**							
Sub-Function **41 - Admin. Principals Office**							
Level **2 - Elementary**							
Program **110 - Regular Instruction**							
30-116-61-41-2-110-71126	Compensation-Principals	105,915.00	111,203.04	117,930.96	119,098.00	127,578.00	8,480.00
30-116-61-41-2-110-71127	Compensation-Asst Principals	81,160.45	85,564.16	90,181.00	96,097.00	94,901.00	(1,196.00)
30-116-61-41-2-110-71150	Compensation-Clerical	51,012.58	57,110.35	50,509.89	50,747.00	54,360.00	3,613.00
30-116-61-41-2-110-71200	Compensation-OT	393.56	240.06	559.92	4,500.00	4,500.00	.00
30-116-61-41-2-110-71520	Compensation-Substitutes	2,781.60	1,692.96	2,402.92	.00	.00	.00
30-116-61-41-2-110-71522	Compensation-REWIP Retirees	.00	.00	3,081.02	.00	.00	.00
30-116-61-41-2-110-71665	Bonus Payments To Teachers	.00	4,644.00	.00	.00	.00	.00
30-116-61-41-2-110-72100	FICA	16,537.02	18,676.36	19,195.78	20,689.00	21,522.00	833.00
30-116-61-41-2-110-72210	VRS Pension Contribution	39,457.42	43,012.04	34,904.44	44,200.00	32,207.00	(11,993.00)
30-116-61-41-2-110-72220	VRS Hybrid Pension Contribution	.00	.00	8,351.46	.00	13,803.00	13,803.00
30-116-61-41-2-110-72300	Group Health and Dental Insurance	25,503.50	28,509.52	27,979.60	24,120.00	24,120.00	.00
30-116-61-41-2-110-72400	VRS Group Life Insurance	3,181.22	3,372.62	3,460.50	3,564.00	3,267.00	(297.00)
30-116-61-41-2-110-72510	Hybrid Disability Insurance	.00	.00	119.58	.00	.00	.00
30-116-61-41-2-110-72750	VRS Retiree Health Care Credit	2,872.68	3,045.44	3,124.78	3,218.00	3,350.00	132.00
30-116-61-41-2-110-72800	Termination Pay for Vac/Sick Leave	.00	10,941.20	.00	.00	.00	.00
30-116-61-41-2-110-73160	Repair/Maint - School Office Equipment	12,119.07	13,089.20	13,041.26	13,000.00	14,570.00	1,570.00
30-116-61-41-2-110-73161	Lease Offset	.00	(2,287.32)	(4,574.62)	.00	.00	.00
30-116-61-41-2-110-75521	Travel-Principals	.00	1,072.05	.00	575.00	1,300.00	725.00
30-116-61-41-2-110-78070	Inception of Lease - Capital Outlay	.00	17,334.94	.00	.00	.00	.00
	Program **110 - Regular Instruction** Totals	$340,934.10	$397,220.62	$370,268.49	$379,808.00	$395,478.00	$15,670.00
	Level **2 - Elementary** Totals	$340,934.10	$397,220.62	$370,268.49	$379,808.00	$395,478.00	$15,670.00
	Sub-Function **41 - Admin. Principals Office** Totals	$340,934.10	$397,220.62	$370,268.49	$379,808.00	$395,478.00	$15,670.00

FY 26 Operating Budget for Presentation

Budget Year 2026

G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund **30 - School General Fund**							
EXPENSE							
Locations **116 - East Salem Elementary**							
	Function **61 - Instruction** Totals	$3,657,067.77	$3,839,219.86	$3,968,305.08	$3,965,103.00	$4,184,620.00	$219,517.00
Function **62 - Administration, Attend. & Health**							
Sub-Function **62 - Admin, Attend. & Health**							
Level **9 - District Wide**							
Program **222 - Health Services**							
30-116-62-62-9-222-76100	Supplies - Nursing	615.55	591.36	684.28	684.00	903.00	219.00
	Program **222 - Health Services** Totals	$615.55	$591.36	$684.28	$684.00	$903.00	$219.00
	Level **9 - District Wide** Totals	$615.55	$591.36	$684.28	$684.00	$903.00	$219.00
	Sub-Function **62 - Admin, Attend. & Health** Totals	$615.55	$591.36	$684.28	$684.00	$903.00	$219.00
	Function **62 - Administration, Attend. & Health** Totals	$615.55	$591.36	$684.28	$684.00	$903.00	$219.00
Function **64 - Operation & Maintenance**							
Sub-Function **64 - Operation & Maintenance**							
Level **9 - District Wide**							
Program **420 - Building Services**							
30-116-64-64-9-420-71190	Compensation-Custodians	101,742.90	104,397.16	122,930.59	132,451.00	90,168.00	(42,283.00)
30-116-64-64-9-420-71200	Compensation-OT	10,405.05	15,943.85	8,273.10	8,500.00	8,500.00	.00
30-116-64-64-9-420-71520	Compensation-Substitutes	.00	.00	.00	1,500.00	1,500.00	.00
30-116-64-64-9-420-71665	Bonus Payments To Teachers	.00	3,096.00	.00	.00	.00	.00
30-116-64-64-9-420-72100	FICA	8,146.90	9,184.52	9,774.46	10,898.00	7,663.00	(3,235.00)
30-116-64-64-9-420-72210	VRS Pension Contribution	7,496.16	8,112.60	8,603.10	7,711.00	5,364.00	(2,347.00)
30-116-64-64-9-420-72220	VRS Hybrid Pension Contribution	616.99	642.76	996.66	3,305.00	2,299.00	(1,006.00)
30-116-64-64-9-420-72300	Group Health and Dental Insurance	19,521.58	22,978.52	27,185.76	23,856.00	23,856.00	.00
30-116-64-64-9-420-72400	VRS Group Life Insurance	1,353.55	1,437.00	1,602.48	1,775.00	1,064.00	(711.00)
30-116-64-64-9-420-72510	Hybrid Disability Insurance	120.16	151.30	191.34	.00	.00	.00
30-116-64-64-9-420-72700	Workers Compensation	731.00	745.68	626.33	1,000.00	1,000.00	.00
30-116-64-64-9-420-72750	VRS Retiree Health Care Credit	1,173.30	1,235.40	1,375.14	1,518.00	1,052.00	(466.00)
30-116-64-64-9-420-72800	Termination Pay for Vac/Sick Leave	608.36	.00	.00	.00	.00	.00

G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund **30 - School General Fund**							
EXPENSE							
Locations **116 - East Salem Elementary**							
Function **64 - Operation & Maintenance**							
Sub-Function **64 - Operation & Maintenance**							
Level **9 - District Wide**							
Program **420 - Building Services**							
30-116-64-64-9-420-72850	OPEB ARC	515.00	760.00	749.00	.00	.00	.00
30-116-64-64-9-420-73180	Repair/Maint - Other Contracted	11,495.37	25,324.88	22,136.27	18,941.00	60,442.00	41,501.00
30-116-64-64-9-420-74900	Building Maintenance -City	46,032.26	39,677.34	36,667.08	49,370.00	66,703.00	17,333.00
30-116-64-64-9-420-75001	Telecom/ Internet Services	4,975.84	3,442.18	2,957.53	5,000.00	3,260.00	(1,740.00)
30-116-64-64-9-420-75004	Utilities - Electric	58,522.97	60,345.68	75,385.21	65,000.00	84,800.00	19,800.00
30-116-64-64-9-420-75005	Utilities - Natural Gas	9,603.52	14,349.06	12,313.57	14,000.00	15,710.00	1,710.00
30-116-64-64-9-420-75009	Utilities - Water and Sewer	9,759.90	8,348.76	8,448.80	9,000.00	9,000.00	.00
30-116-64-64-9-420-76055	Machines, Equipment and Tools <$5,000	512.76	.00	.00	1,500.00	1,500.00	.00
30-116-64-64-9-420-76110	Supplies - Operational	25,570.71	32,731.89	29,403.16	17,505.00	17,505.00	.00
	Program **420 - Building Services** Totals	$318,904.28	$352,904.58	$369,619.58	$372,830.00	$401,386.00	$28,556.00
Program **430 - Grounds Services**							
30-116-64-64-9-430-74910	Grounds Maintenance-City	15,667.76	33,304.79	27,142.94	18,460.00	23,460.00	5,000.00
	Program **430 - Grounds Services** Totals	$15,667.76	$33,304.79	$27,142.94	$18,460.00	$23,460.00	$5,000.00
	Level **9 - District Wide** Totals	$334,572.04	$386,209.37	$396,762.52	$391,290.00	$424,846.00	$33,556.00
	Sub-Function **64 - Operation & Maintenance** Totals	$334,572.04	$386,209.37	$396,762.52	$391,290.00	$424,846.00	$33,556.00
	Function **64 - Operation & Maintenance** Totals	$334,572.04	$386,209.37	$396,762.52	$391,290.00	$424,846.00	$33,556.00
Function **68 - Technology**							
Sub-Function **10 - Classroom Instruction**							
Level **9 - District Wide**							
Program **800 - Technology**							
30-116-68-10-9-800-71139	Compensation-ITRT	17,509.83	33,955.72	39,800.72	40,516.00	43,316.00	2,800.00
30-116-68-10-9-800-71665	Bonus Payments To Teachers	.00	774.00	.00	.00	.00	.00
30-116-68-10-9-800-72100	FICA	1,309.85	2,621.66	3,015.17	3,099.00	3,314.00	215.00
30-116-68-10-9-800-72210	VRS Pension Contribution	2,868.00	5,495.82	6,512.90	6,734.00	7,199.00	465.00

FY 26 Operating Budget for Presentation

Budget Year 2026

G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund **30 - School General Fund**							
EXPENSE							
Locations **116 - East Salem Elementary**							
Function **68 - Technology**							
Sub-Function **10 - Classroom Instruction**							
Level **9 - District Wide**							
Program **800 - Technology**							
30-116-68-10-9-800-72300	Group Health and Dental Insurance	1,998.00	4,019.10	4,530.96	2,486.00	4,986.00	2,500.00
30-116-68-10-9-800-72400	VRS Group Life Insurance	231.10	443.06	525.14	543.00	511.00	(32.00)
30-116-68-10-9-800-72750	VRS Retiree Health Care Credit	208.80	400.14	474.20	490.00	524.00	34.00
30-116-68-10-9-800-73175	Repair/Maint- Computer	1,790.67	1,504.26	1,540.42	2,100.00	2,100.00	.00
30-116-68-10-9-800-76305	ITRT	362.78	313.39	142.06	350.00	350.00	.00
30-116-68-10-9-800-76515	Software-Instructional	4,450.00	3,802.14	3,773.86	3,550.00	4,050.00	500.00
30-116-68-10-9-800-76530	Computer Supplies	3,229.38	4,871.80	4,226.55	4,950.00	4,950.00	.00
30-116-68-10-9-800-76545	Technology Repair and Replace	127,073.44	4,260.23	.00	.00	.00	.00
30-116-68-10-9-800-78050	Technology Addl VPSA Eligible	2,288.99	31,705.79	1,030.36	20,600.00	.00	(20,600.00)
	Program **800 - Technology** Totals	$163,320.84	$94,167.11	$65,572.34	$85,418.00	$71,300.00	($14,118.00)
	Level **9 - District Wide** Totals	$163,320.84	$94,167.11	$65,572.34	$85,418.00	$71,300.00	($14,118.00)
	Sub-Function **10 - Classroom Instruction** Totals	$163,320.84	$94,167.11	$65,572.34	$85,418.00	$71,300.00	($14,118.00)
	Function **68 - Technology** Totals	$163,320.84	$94,167.11	$65,572.34	$85,418.00	$71,300.00	($14,118.00)
	Locations **116 - East Salem Elementary** Totals	$4,155,576.20	$4,320,187.70	$4,431,324.22	$4,442,495.00	$4,681,669.00	$239,174.00
Locations **119 - Regional**							
Function **61 - Instruction**							
Sub-Function **10 - Classroom Instruction**							
Level **2 - Elementary**							
Program **127 - Regional Sp Ed Program**							
30-119-61-10-2-127-71120	Compensation-Instructional Salaries	61,369.46	70,011.00	69,743.32	69,955.00	74,834.00	4,879.00
30-119-61-10-2-127-71151	Compensation-Instructional Asst	170,862.47	186,634.54	220,732.47	240,973.00	134,208.00	(106,765.00)
30-119-61-10-2-127-71665	Bonus Payments To Teachers	.00	15,480.00	.00	.00	.00	.00
30-119-61-10-2-127-72100	FICA	16,378.50	19,947.63	21,607.01	23,786.00	15,992.00	(7,794.00)
30-119-61-10-2-127-72210	VRS Pension Contribution	13,050.42	10,887.40	11,584.30	15,503.00	10,423.00	(5,080.00)

FY 26 Operating Budget for Presentation

Budget Year 2026

G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund **30 - School General Fund**							
EXPENSE							
Locations **119 - Regional**							
Function **61 - Instruction**							
Sub-Function **10 - Classroom Instruction**							
Level **2 - Elementary**							
Program **127 - Regional Sp Ed Program**							
30-119-61-10-2-127-72220	VRS Hybrid Pension Contribution	27,064.13	34,788.76	37,809.51	36,173.00	24,320.00	(11,853.00)
30-119-61-10-2-127-72300	Group Health and Dental Insurance	57,006.16	55,870.40	55,437.18	66,528.00	66,528.00	.00
30-119-61-10-2-127-72400	VRS Group Life Insurance	3,234.29	3,682.67	3,982.49	4,166.00	2,467.00	(1,699.00)
30-119-61-10-2-127-72510	Hybrid Disability Insurance	387.52	498.24	541.37	269.00	269.00	.00
30-119-61-10-2-127-72750	VRS Retiree Health Care Credit	2,920.20	3,325.29	3,596.14	3,762.00	2,529.00	(1,233.00)
30-119-61-10-2-127-73010	Autism Support Services	3,656.25	.00	.00	2,667.00	2,667.00	.00
30-119-61-10-2-127-73275	Therapeutic Services -Sp Ed	10,446.76	715.11	11,390.46	8,900.00	5,000.00	(3,900.00)
30-119-61-10-2-127-76435	Supplies - Instructional	1,187.15	1,628.34	782.23	1,667.00	1,667.00	.00
	Program **127 - Regional Sp Ed Program** Totals	$367,563.31	$403,469.38	$437,206.48	$474,349.00	$340,904.00	($133,445.00)
	Level **2 - Elementary** Totals	$367,563.31	$403,469.38	$437,206.48	$474,349.00	$340,904.00	($133,445.00)
Level **3 - Secondary**							
Program **127 - Regional Sp Ed Program**							
30-119-61-10-3-127-71120	Compensation-Instructional Salaries	67,539.74	78,651.96	84,008.24	84,383.00	90,274.00	5,891.00
30-119-61-10-3-127-71151	Compensation-Instructional Asst	82,078.29	80,588.57	124,833.57	142,470.00	156,421.00	13,951.00
30-119-61-10-3-127-71200	Compensation-OT	.00	21.44	87.28	.00	.00	.00
30-119-61-10-3-127-71665	Bonus Payments To Teachers	.00	6,192.00	.00	.00	.00	.00
30-119-61-10-3-127-72100	FICA	11,224.12	12,283.49	15,031.64	17,354.00	18,872.00	1,518.00
30-119-61-10-3-127-72210	VRS Pension Contribution	16,030.29	17,084.21	23,264.50	26,392.00	28,700.00	2,308.00
30-119-61-10-3-127-72220	VRS Hybrid Pension Contribution	8,940.42	9,787.68	11,405.54	11,311.00	12,300.00	989.00
30-119-61-10-3-127-72300	Group Health and Dental Insurance	25,872.24	28,421.49	56,761.80	39,281.00	39,281.00	.00
30-119-61-10-3-127-72400	VRS Group Life Insurance	2,013.20	2,166.51	2,795.24	3,040.00	2,911.00	(129.00)
30-119-61-10-3-127-72510	Hybrid Disability Insurance	128.00	140.12	163.32	115.00	115.00	.00

G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund **30 - School General Fund**							
EXPENSE							
Locations **119 - Regional**							
Function **61 - Instruction**							
Sub-Function **10 - Classroom Instruction**							
Level **3 - Secondary**							
Program **127 - Regional Sp Ed Program**							
30-119-61-10-3-127-72750	VRS Retiree Health Care Credit	1,817.89	1,956.35	2,524.08	2,745.00	2,985.00	240.00
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	10,344.94	752.00	140.00	8,900.00	5,000.00	(3,900.00)
30-119-61-10-3-127-76435	Supplies - Instructional	1,341.80	1,866.54	2,062.16	1,667.00	1,667.00	.00
Program **127 - Regional Sp Ed Program** Totals		$227,330.93	$239,912.36	$323,077.37	$340,325.00	$361,193.00	$20,868.00
Level **3 - Secondary** Totals		$227,330.93	$239,912.36	$323,077.37	$340,325.00	$361,193.00	$20,868.00
Level **4 - Middle**							
Program **127 - Regional Sp Ed Program**							
30-119-61-10-4-127-71120	Compensation-Instructional Salaries	73,652.40	75,722.15	65,981.10	59,539.00	62,620.00	3,081.00
30-119-61-10-4-127-71151	Compensation-Instructional Asst	39,914.34	95,288.12	95,030.19	107,439.00	119,275.00	11,836.00
30-119-61-10-4-127-71665	Bonus Payments To Teachers	.00	4,644.00	.00	.00	.00	.00
30-119-61-10-4-127-72100	FICA	7,665.33	12,846.17	11,971.95	12,774.00	13,915.00	1,141.00
30-119-61-10-4-127-72210	VRS Pension Contribution	11,773.30	6,342.38	1,321.12	8,326.00	9,069.00	743.00
30-119-61-10-4-127-72220	VRS Hybrid Pension Contribution	6,607.10	24,585.44	26,034.60	19,426.00	21,162.00	1,736.00
30-119-61-10-4-127-72300	Group Health and Dental Insurance	24,342.24	44,921.84	20,272.83	40,680.00	40,680.00	.00
30-119-61-10-4-127-72400	VRS Group Life Insurance	1,481.90	2,493.68	2,205.69	2,238.00	2,146.00	(92.00)
30-119-61-10-4-127-72510	Hybrid Disability Insurance	94.70	352.14	372.79	98.00	98.00	.00
30-119-61-10-4-127-72750	VRS Retiree Health Care Credit	1,338.10	2,251.68	1,991.57	2,020.00	2,201.00	181.00
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	9,327.44	368.39	.00	8,900.00	5,000.00	(3,900.00)

G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund **30 - School General Fund**							
EXPENSE							
Locations **119 - Regional**							
Function **61 - Instruction**							
Sub-Function **10 - Classroom Instruction**							
Level **4 - Middle**							
Program **127 - Regional Sp Ed Program**							
30-119-61-10-4-127-76435	Supplies - Instructional	1,217.56	2,985.36	1,805.30	4,000.00	2,000.00	(2,000.00)
	Program **127 - Regional Sp Ed Program** Totals	$177,414.41	$272,801.35	$226,987.14	$268,107.00	$280,833.00	$12,726.00
	Level **4 - Middle** Totals	$177,414.41	$272,801.35	$226,987.14	$268,107.00	$280,833.00	$12,726.00
	Sub-Function **10 - Classroom Instruction** Totals	$772,308.65	$916,183.09	$987,270.99	$1,082,781.00	$982,930.00	($99,851.00)
	Function **61 - Instruction** Totals	$772,308.65	$916,183.09	$987,270.99	$1,082,781.00	$982,930.00	($99,851.00)
	Locations **119 - Regional** Totals	$772,308.65	$916,183.09	$987,270.99	$1,082,781.00	$982,930.00	($99,851.00)
Locations **121 - Central Administration**							
Function **62 - Administration, Attend. & Health**							
Sub-Function **62 - Admin, Attend. & Health**							
Level **9 - District Wide**							
Program **211 - Board Services**							
30-121-62-62-9-211-71111	Compensation-Board Members	20,150.04	20,000.04	20,000.04	20,001.00	20,001.00	.00
30-121-62-62-9-211-72100	FICA	1,541.45	1,530.00	1,530.00	1,531.00	1,531.00	.00
30-121-62-62-9-211-73080	Legal Services	46,171.00	15,920.50	27,134.00	45,000.00	45,000.00	.00
30-121-62-62-9-211-75300	Insurance - General Liability	37,255.00	36,094.00	44,768.00	38,677.00	39,838.00	1,161.00
30-121-62-62-9-211-75501	Travel-Board Members	8,571.73	10,986.61	9,119.68	6,000.00	6,000.00	.00
30-121-62-62-9-211-75802	Dues	19,070.00	23,241.01	24,369.28	23,560.00	25,160.00	1,600.00
	Program **211 - Board Services** Totals	$132,759.22	$107,772.16	$126,921.00	$134,769.00	$137,530.00	$2,761.00
Program **212 - Exec Admin Services**							
30-121-62-62-9-212-71110	Compensation-Administrative	84,833.64	91,337.92	99,156.70	98,091.00	108,066.00	9,975.00
30-121-62-62-9-212-71112	Compensation-Superintendent	199,454.95	198,486.56	213,857.53	199,453.00	213,655.00	14,202.00
30-121-62-62-9-212-71113	Compensation-Asst Superintendent	138,921.33	141,033.96	149,566.02	.00	.00	.00
30-121-62-62-9-212-71150	Compensation-Clerical	94,621.70	105,904.29	112,672.63	117,197.00	125,529.00	8,332.00
30-121-62-62-9-212-71200	Compensation-OT	1,192.01	706.04	672.38	2,000.00	2,000.00	.00

G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund **30 - School General Fund**							
EXPENSE							
Locations **121 - Central Administration**							
Function **62 - Administration, Attend. & Health**							
Sub-Function **62 - Admin, Attend. & Health**							
Level **9 - District Wide**							
Program **212 - Exec Admin Services**							
30-121-62-62-9-212-71522	Compensation-REWIP Retirees	7,380.00	6,975.00	9,270.00	27,866.00	28,958.00	1,092.00
30-121-62-62-9-212-71625	Compensation-Travel Allowance	3,300.00	3,600.00	3,600.00	3,600.00	2,400.00	(1,200.00)
30-121-62-62-9-212-71630	Compensation-Phone Allowance	1,350.00	1,800.00	1,800.00	1,800.00	1,800.00	.00
30-121-62-62-9-212-71665	Bonus Payments To Teachers	.00	6,838.76	.00	.00	.00	.00
30-121-62-62-9-212-72100	FICA	43,456.65	42,253.62	46,798.40	37,639.00	40,595.00	2,956.00
30-121-62-62-9-212-72210	VRS Pension Contribution	76,559.07	79,796.28	86,105.03	70,014.00	64,603.00	(5,411.00)
30-121-62-62-9-212-72220	VRS Hybrid Pension Contribution	714.32	4,805.88	5,096.52	.00	6,000.00	6,000.00
30-121-62-62-9-212-72300	Group Health and Dental Insurance	51,994.65	59,896.68	71,935.08	55,815.00	55,155.00	(660.00)
30-121-62-62-9-212-72400	VRS Group Life Insurance	7,197.81	7,788.72	8,320.62	6,592.00	5,847.00	(745.00)
30-121-62-62-9-212-72500	Disability Insurance	1,425.95	1,936.90	1,660.20	2,119.00	1,661.00	(458.00)
30-121-62-62-9-212-72510	Hybrid Disability Insurance	10.22	68.88	72.96	.00	.00	.00
30-121-62-62-9-212-72700	Workers Compensation	2,436.00	2,112.75	1,774.65	5,000.00	5,000.00	.00
30-121-62-62-9-212-72750	VRS Retiree Health Care Credit	6,499.45	7,033.08	7,513.44	5,953.00	5,996.00	43.00
30-121-62-62-9-212-72800	Termination Pay for Vac/Sick Leave	12,114.97	.00	14,015.33	.00	.00	.00
30-121-62-62-9-212-72802	Deferred Compensation Contribution	16,908.19	7,452.20	11,910.91	11,967.00	21,365.00	9,398.00
30-121-62-62-9-212-72850	OPEB ARC	2,446.00	2,152.00	2,372.00	.00	.00	.00
30-121-62-62-9-212-73035	Consultants	39,940.24	26,887.00	29,895.00	53,975.00	93,975.00	40,000.00
30-121-62-62-9-212-73060	Emergency Notification Services	7,552.50	7,552.50	7,552.50	8,300.00	8,700.00	400.00
30-121-62-62-9-212-73115	Printing Services	12,945.43	23,346.38	15,403.50	14,660.00	14,660.00	.00
30-121-62-62-9-212-73160	Repair/Maint - School Office Equipment	3,435.14	4,145.12	5,903.05	6,000.00	6,694.00	694.00
30-121-62-62-9-212-73161	Lease Offset	.00	(1,606.56)	(3,213.10)	.00	.00	.00

G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund **30 - School General Fund**							
EXPENSE							
Locations **121 - Central Administration**							
Function **62 - Administration, Attend. & Health**							
Sub-Function **62 - Admin, Attend. & Health**							
Level **9 - District Wide**							
Program **212 - Exec Admin Services**							
30-121-62-62-9-212-73205	Software Licensing Fees	80,680.89	80,662.21	83,184.06	96,616.00	104,096.00	7,480.00
30-121-62-62-9-212-75200	Postage	11,038.78	7,669.07	11,554.76	14,000.00	14,000.00	.00
30-121-62-62-9-212-75503	Travel- Superintendent	5,586.99	5,981.99	8,178.66	6,000.00	6,000.00	.00
30-121-62-62-9-212-75509	Travel-Asst Superintendent	175.00	263.06	2,000.00	2,000.00	.00	(2,000.00)
30-121-62-62-9-212-75510	Travel-Director of Administrative Services	441.04	1,403.48	1,454.33	1,620.00	1,620.00	.00
30-121-62-62-9-212-76045	Furniture and Equip <$5,000	3,537.22	.00	830.34	1,250.00	1,250.00	.00
30-121-62-62-9-212-76105	Supplies - Office	29,733.45	26,686.94	29,622.27	29,500.00	29,779.00	279.00
30-121-62-62-9-212-78070	Inception of Lease - Capital Outlay	.00	12,175.66	.00	.00	.00	.00
	Program **212 - Exec Admin Services** Totals	$947,883.59	$967,146.37	$1,040,535.77	$879,027.00	$969,404.00	$90,377.00
Program **213 - Information Services**							
30-121-62-62-9-213-73025	Communications Director Services	70,805.00	73,700.00	76,600.00	85,000.00	88,000.00	3,000.00
30-121-62-62-9-213-73210	Special Report Services-Supt	35,598.32	28,032.30	36,966.12	50,853.00	50,853.00	.00
30-121-62-62-9-213-74905	Information Technology Services-City	88,254.48	92,247.24	104,875.56	97,207.00	99,671.00	2,464.00
	Program **213 - Information Services** Totals	$194,657.80	$193,979.54	$218,441.68	$233,060.00	$238,524.00	$5,464.00
Program **214 - Personnel Services**							
30-121-62-62-9-214-71110	Compensation-Administrative	116,064.96	124,221.96	131,736.54	133,040.00	142,513.00	9,473.00
30-121-62-62-9-214-71150	Compensation-Clerical	73,043.25	81,573.46	86,517.69	136,980.00	131,986.00	(4,994.00)
30-121-62-62-9-214-71200	Compensation-OT	896.69	489.22	497.74	750.00	750.00	.00
30-121-62-62-9-214-71625	Compensation-Travel Allowance	1,200.00	1,200.00	1,250.00	1,200.00	1,200.00	.00
30-121-62-62-9-214-71665	Bonus Payments To Teachers	.00	2,322.00	.00	.00	.00	.00
30-121-62-62-9-214-72100	FICA	13,573.54	15,005.73	16,086.39	20,806.00	21,148.00	342.00
30-121-62-62-9-214-72210	VRS Pension Contribution	31,133.16	34,143.96	36,208.98	44,877.00	45,622.00	745.00

G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund **30 - School General Fund**							
EXPENSE							
Locations **121 - Central Administration**							
Function **62 - Administration, Attend. & Health**							
Sub-Function **62 - Admin, Attend. & Health**							
Level **9 - District Wide**							
Program **214 - Personnel Services**							
30-121-62-62-9-214-72300	Group Health and Dental Insurance	21,605.40	24,178.98	25,556.76	26,154.00	26,154.00	.00
30-121-62-62-9-214-72400	VRS Group Life Insurance	2,510.28	2,752.80	2,919.42	3,618.00	3,239.00	(379.00)
30-121-62-62-9-214-72700	Workers Compensation	8,310.00	16,565.00	17,168.00	.00	.00	.00
30-121-62-62-9-214-72750	VRS Retiree Health Care Credit	2,266.68	2,485.92	2,636.16	3,267.00	3,321.00	54.00
30-121-62-62-9-214-73065	Employee Assistance Plan	5,325.00	7,200.00	7,506.26	7,688.00	7,688.00	.00
30-121-62-62-9-214-73110	Pre-Employment Checks	4,526.00	4,526.00	4,407.00	7,779.00	7,779.00	.00
30-121-62-62-9-214-73120	Recruiting Fees	525.00	909.50	4,354.84	4,275.00	7,875.00	3,600.00
30-121-62-62-9-214-73235	Professional Development -NBC Certification Fees	1,485.00	.00	2,538.75	7,200.00	7,200.00	.00
30-121-62-62-9-214-73265	Teacher Licensing	(950.00)	1,200.00	(450.00)	250.00	250.00	.00
30-121-62-62-9-214-75517	Travel-Director of Human Resources	3,776.90	1,507.18	1,119.41	2,940.00	2,940.00	.00
30-121-62-62-9-214-76475	Wellness Program	.00	.00	.00	2,000.00	.00	(2,000.00)
Program **214 - Personnel Services** Totals		$285,291.86	$320,281.71	$340,053.94	$402,824.00	$409,665.00	$6,841.00
Program **216 - Fiscal Services**							
30-121-62-62-9-216-71110	Compensation-Administrative	116,064.96	124,221.96	131,736.54	133,040.00	142,513.00	9,473.00
30-121-62-62-9-216-71150	Compensation-Clerical	100,487.83	111,327.42	118,160.64	118,980.00	165,129.00	46,149.00
30-121-62-62-9-216-71200	Compensation-OT	795.47	397.72	437.84	750.00	750.00	.00
30-121-62-62-9-216-71625	Compensation-Travel Allowance	1,200.00	1,200.00	1,350.00	1,200.00	1,200.00	.00
30-121-62-62-9-216-71665	Bonus Payments To Teachers	.00	3,870.00	.00	.00	.00	.00
30-121-62-62-9-216-72100	FICA	15,259.51	16,951.79	17,856.65	19,429.00	23,684.00	4,255.00
30-121-62-62-9-216-72210	VRS Pension Contribution	35,891.16	39,109.80	41,475.18	41,886.00	39,130.00	(2,756.00)
30-121-62-62-9-216-72220	VRS Hybrid Pension Contribution	.00	.00	.00	.00	12,000.00	12,000.00

G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund **30 - School General Fund**							
EXPENSE							
Locations **121 - Central Administration**							
Function **62 - Administration, Attend. & Health**							
Sub-Function **62 - Admin, Attend. & Health**							
Level **9 - District Wide**							
Program **216 - Fiscal Services**							
30-121-62-62-9-216-72300	Group Health and Dental Insurance	20,686.02	23,534.22	25,008.72	26,153.00	26,153.00	.00
30-121-62-62-9-216-72400	VRS Group Life Insurance	2,893.68	3,153.24	3,343.92	3,377.00	3,630.00	253.00
30-121-62-62-9-216-72750	VRS Retiree Health Care Credit	2,613.00	2,847.36	3,019.62	3,049.00	3,722.00	673.00
30-121-62-62-9-216-73005	Audit Fees	11,919.86	14,125.00	10,625.00	16,063.00	14,910.00	(1,153.00)
30-121-62-62-9-216-73037	Contractual Services - Other	3,853.00	3,362.00	3,179.00	3,529.00	3,728.00	199.00
30-121-62-62-9-216-75513	Travel-Director of Business	2,390.30	2,045.45	1,648.58	3,800.00	3,000.00	(800.00)
	Program **216 - Fiscal Services** Totals	$314,054.79	$346,145.96	$357,841.69	$371,256.00	$439,549.00	$68,293.00
	Level **9 - District Wide** Totals	$1,874,647.26	$1,935,325.74	$2,083,794.08	$2,020,936.00	$2,194,672.00	$173,736.00
	Sub-Function **62 - Admin, Attend. & Health** Totals	$1,874,647.26	$1,935,325.74	$2,083,794.08	$2,020,936.00	$2,194,672.00	$173,736.00
	Function **62 - Administration, Attend. & Health** Totals	$1,874,647.26	$1,935,325.74	$2,083,794.08	$2,020,936.00	$2,194,672.00	$173,736.00
Function **64 - Operation & Maintenance**							
Sub-Function **64 - Operation & Maintenance**							
Level **9 - District Wide**							
Program **420 - Building Services**							
30-121-64-64-9-420-71187	Compensation-Student Workers	3,337.50	2,405.88	2,734.50	7,500.00	7,500.00	.00
30-121-64-64-9-420-71190	Compensation-Custodians	28,188.39	30,045.32	36,161.11	35,700.00	38,242.00	2,542.00
30-121-64-64-9-420-71191	Compensation - Const/Maint Mgr	47,603.10	37,992.03	2,803.68	.00	.00	.00
30-121-64-64-9-420-71200	Compensation-OT	1,615.99	1,100.38	1,456.86	1,000.00	1,000.00	.00
30-121-64-64-9-420-71665	Bonus Payments To Teachers	.00	3,870.00	.00	.00	.00	.00
30-121-64-64-9-420-72100	FICA	6,097.13	5,792.45	3,201.46	3,381.00	3,576.00	195.00
30-121-64-64-9-420-72210	VRS Pension Contribution	662.16	640.08	678.72	1,278.00	1,369.00	91.00
30-121-64-64-9-420-72300	Group Health and Dental Insurance	7,502.40	8,529.96	9,061.92	11,738.00	11,738.00	.00

FY 26 Operating Budget for Presentation

Budget Year 2026

G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund **30 - School General Fund**							
EXPENSE							
Locations **121 - Central Administration**							
Function **64 - Operation & Maintenance**							
Sub-Function **64 - Operation & Maintenance**							
Level **9 - District Wide**							
Program **420 - Building Services**							
30-121-64-64-9-420-72400	VRS Group Life Insurance	385.80	446.64	473.70	478.00	451.00	(27.00)
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	487.00	248.56	208.78	1,000.00	1,000.00	.00
30-121-64-64-9-420-72750	VRS Retiree Health Care Credit	325.32	369.96	392.40	396.00	424.00	28.00
30-121-64-64-9-420-72850	OPEB ARC	257.00	253.00	250.00	.00	.00	.00
30-121-64-64-9-420-73180	Repair/Maint - Other Contracted	8,525.90	10,183.08	4,974.65	7,608.00	12,608.00	5,000.00
30-121-64-64-9-420-73195	Safety and OSHA Training	541.00	520.00	.00	1,900.00	1,900.00	.00
30-121-64-64-9-420-74900	Building Maintenance -City	22,328.77	16,775.36	23,078.56	18,300.00	18,300.00	.00
30-121-64-64-9-420-75001	Telecom/ Internet Services	6,109.17	3,697.07	3,872.14	7,000.00	4,121.00	(2,879.00)
30-121-64-64-9-420-75004	Utilities - Electric	24,626.13	28,904.53	33,071.58	30,000.00	31,800.00	1,800.00
30-121-64-64-9-420-75005	Utilities - Natural Gas	2,768.11	5,362.75	4,205.18	5,000.00	3,320.00	(1,680.00)
30-121-64-64-9-420-75009	Utilities - Water and Sewer	1,415.52	1,341.25	1,375.76	1,470.00	1,470.00	.00
30-121-64-64-9-420-75302	Insurance -Property	69,010.00	69,215.00	65,974.00	73,431.00	105,431.00	32,000.00
30-121-64-64-9-420-76110	Supplies - Operational	6,783.68	5,750.83	6,818.78	4,000.00	4,000.00	.00
	Program **420 - Building Services** Totals	$238,570.07	$233,444.13	$200,793.78	$220,180.00	$257,250.00	$37,070.00
	Level **9 - District Wide** Totals	$238,570.07	$233,444.13	$200,793.78	$220,180.00	$257,250.00	$37,070.00
	Sub-Function **64 - Operation & Maintenance** Totals	$238,570.07	$233,444.13	$200,793.78	$220,180.00	$257,250.00	$37,070.00
	Function **64 - Operation & Maintenance** Totals	$238,570.07	$233,444.13	$200,793.78	$220,180.00	$257,250.00	$37,070.00
	Locations **121 - Central Administration** Totals	$2,113,217.33	$2,168,769.87	$2,284,587.86	$2,241,116.00	$2,451,922.00	$210,806.00

G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund **30 - School General Fund**							
EXPENSE							
Locations **122 - Central Attend. & Health**							
Function **62 - Administration, Attend. & Health**							
Sub-Function **62 - Admin, Attend. & Health**							
Level **9 - District Wide**							
Program **222 - Health Services**							
30-122-62-62-9-222-71131	Compensation-School Nurses	361,370.98	379,022.11	430,776.97	433,396.00	456,441.00	23,045.00
30-122-62-62-9-222-71135	Compensation - Health and Behavioral	.00	.00	77,888.52	129,530.00	138,123.00	8,593.00
30-122-62-62-9-222-71520	Compensation-Substitutes	7,328.59	14,887.64	10,398.42	8,000.00	8,000.00	.00
30-122-62-62-9-222-71651	Compensation - NBC Nurse Supplement	.00	.00	2,500.00	.00	.00	.00
30-122-62-62-9-222-71665	Bonus Payments To Teachers	6,000.00	9,288.00	.00	.00	.00	.00
30-122-62-62-9-222-72100	FICA	26,631.96	28,183.26	36,972.73	43,676.00	46,096.00	2,420.00
30-122-62-62-9-222-72210	VRS Pension Contribution	28,512.90	30,620.20	49,972.74	28,067.00	69,172.00	41,105.00
30-122-62-62-9-222-72220	VRS Hybrid Pension Contribution	29,259.50	32,424.90	34,287.08	65,491.00	29,645.00	(35,846.00)
30-122-62-62-9-222-72300	Group Health and Dental Insurance	34,033.04	50,628.04	70,882.52	44,958.00	44,958.00	.00
30-122-62-62-9-222-72400	VRS Group Life Insurance	4,658.00	5,083.00	6,793.48	7,543.00	7,016.00	(527.00)
30-122-62-62-9-222-72510	Hybrid Disability Insurance	419.00	464.30	490.96	.00	.00	.00
30-122-62-62-9-222-72700	Workers Compensation	1,949.00	2,883.28	2,421.88	3,000.00	3,000.00	.00
30-122-62-62-9-222-72750	VRS Retiree Health Care Credit	4,206.00	4,589.80	6,134.34	6,811.00	7,194.00	383.00
30-122-62-62-9-222-72850	OPEB ARC	2,575.00	2,937.00	3,496.00	.00	.00	.00
30-122-62-62-9-222-73037	Contractual Services - Other	4,178.00	4,445.43	5,392.00	4,080.00	5,600.00	1,520.00
30-122-62-62-9-222-73055	Drug Testing Services/Pledge Program	9,658.51	15,000.06	17,327.90	20,673.00	20,673.00	.00
30-122-62-62-9-222-73085	Maintenance of Records	9,394.30	12,635.45	20,309.82	11,500.00	11,500.00	.00
30-122-62-62-9-222-73115	Printing Services	2,071.50	2,709.25	2,538.00	4,000.00	4,000.00	.00
30-122-62-62-9-222-73255	Professional Development	859.00	901.92	2,382.10	1,200.00	1,200.00	.00
30-122-62-62-9-222-73260	Student Assistance Program	2,224.00	.00	3,118.48	5,000.00	5,000.00	.00
30-122-62-62-9-222-75525	Travel - Health Services Staff	970.37	1,268.82	408.24	2,974.00	2,974.00	.00

FY 26 Operating Budget for Presentation

Budget Year 2026

G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund **30 - School General Fund**							
EXPENSE							
Locations **122 - Central Attend. & Health**							
Function **62 - Administration, Attend. & Health**							
Sub-Function **62 - Admin, Attend. & Health**							
Level **9 - District Wide**							
Program **222 - Health Services**							
30-122-62-62-9-222-76100	Supplies - Nursing	3,272.69	6,173.23	6,064.29	13,144.00	13,144.00	.00
	Program **222 - Health Services** Totals	$539,572.34	$604,145.69	$790,556.47	$833,043.00	$873,736.00	$40,693.00
Program **223 - Psych Services**							
30-122-62-62-9-223-71132	Compensation-Psychologists	217,328.40	246,772.80	262,203.46	264,284.00	279,023.00	14,739.00
30-122-62-62-9-223-71665	Bonus Payments To Teachers	.00	4,644.00	.00	.00	.00	.00
30-122-62-62-9-223-72100	FICA	14,350.88	16,973.30	17,928.45	20,218.00	21,345.00	1,127.00
30-122-62-62-9-223-72210	VRS Pension Contribution	36,120.06	41,013.62	43,544.30	43,924.00	46,374.00	2,450.00
30-122-62-62-9-223-72300	Group Health and Dental Insurance	27,118.20	30,461.56	31,946.40	29,829.00	29,829.00	.00
30-122-62-62-9-223-72400	VRS Group Life Insurance	2,912.14	3,306.76	3,510.74	3,541.00	3,292.00	(249.00)
30-122-62-62-9-223-72750	VRS Retiree Health Care Credit	2,629.74	2,986.08	3,170.14	3,198.00	3,376.00	178.00
	Program **223 - Psych Services** Totals	$300,459.42	$346,158.12	$362,303.49	$364,994.00	$383,239.00	$18,245.00
Program **224 - Speech/Audio Services**							
30-122-62-62-9-224-71185	Compensation- Speech and Vision Teachers	361,043.68	416,954.11	427,666.63	416,352.00	439,575.00	23,223.00
30-122-62-62-9-224-71520	Compensation-Substitutes	.00	.00	1,962.59	.00	.00	.00
30-122-62-62-9-224-71665	Bonus Payments To Teachers	.00	8,668.80	.00	.00	.00	.00
30-122-62-62-9-224-72100	FICA	26,376.39	31,338.52	31,072.84	31,851.00	33,627.00	1,776.00
30-122-62-62-9-224-72210	VRS Pension Contribution	37,966.48	47,094.77	41,997.17	48,438.00	51,140.00	2,702.00
30-122-62-62-9-224-72220	VRS Hybrid Pension Contribution	21,128.50	22,333.67	27,929.03	20,759.00	21,917.00	1,158.00
30-122-62-62-9-224-72300	Group Health and Dental Insurance	25,157.68	33,092.84	36,354.48	29,829.00	29,829.00	.00
30-122-62-62-9-224-72400	VRS Group Life Insurance	4,764.65	5,597.67	5,637.81	5,579.00	5,187.00	(392.00)
30-122-62-62-9-224-72510	Hybrid Disability Insurance	302.50	319.90	399.91	.00	.00	.00

FY 26 Operating Budget for Presentation

Budget Year 2026

G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund **30 - School General Fund**							
EXPENSE							
Locations **122 - Central Attend. & Health**							
Function **62 - Administration, Attend. & Health**							
Sub-Function **62 - Admin, Attend. & Health**							
Level **9 - District Wide**							
Program **224 - Speech/Audio Services**							
30-122-62-62-9-224-72750	VRS Retiree Health Care Credit	4,302.50	5,054.73	5,090.94	5,038.00	5,319.00	281.00
	Program **224 - Speech/Audio Services** Totals	$481,042.38	$570,455.01	$578,111.40	$557,846.00	$586,594.00	$28,748.00
Program **270 - Health Services-Partnership**							
30-122-62-62-9-270-71131	Compensation-School Nurses	.00	.00	.00	.00	46,978.00	46,978.00
30-122-62-62-9-270-72100	FICA	.00	.00	.00	.00	3,594.00	3,594.00
30-122-62-62-9-270-72210	VRS Pension Contribution	.00	.00	.00	.00	7,808.00	7,808.00
30-122-62-62-9-270-72400	VRS Group Life Insurance	.00	.00	.00	.00	554.00	554.00
30-122-62-62-9-270-72750	VRS Retiree Health Care Credit	.00	.00	.00	.00	568.00	568.00
	Program **270 - Health Services-Partnership** Totals	$0.00	$0.00	$0.00	$0.00	$59,502.00	$59,502.00
	Level **9 - District Wide** Totals	$1,321,074.14	$1,520,758.82	$1,730,971.36	$1,755,883.00	$1,903,071.00	$147,188.00
	Sub-Function **62 - Admin, Attend. & Health** Totals	$1,321,074.14	$1,520,758.82	$1,730,971.36	$1,755,883.00	$1,903,071.00	$147,188.00
	Function **62 - Administration, Attend. & Health** Totals	$1,321,074.14	$1,520,758.82	$1,730,971.36	$1,755,883.00	$1,903,071.00	$147,188.00
	Locations **122 - Central Attend. & Health** Totals	$1,321,074.14	$1,520,758.82	$1,730,971.36	$1,755,883.00	$1,903,071.00	$147,188.00
Locations **130 - Transportation**							
Function **63 - Pupil Transportation**							
Sub-Function **63 - Pupil Transportation**							
Level **9 - District Wide**							
Program **310 - Transportation Mgmt and Dir**							
30-130-63-63-9-310-71150	Compensation-Clerical	64,112.19	74,820.93	78,615.65	119,430.00	149,803.00	30,373.00
30-130-63-63-9-310-71173	Compensation-Transportation Supr	76,776.96	80,610.96	85,487.04	99,769.00	97,671.00	(2,098.00)
30-130-63-63-9-310-71200	Compensation-OT	362.61	133.46	193.94	.00	.00	.00
30-130-63-63-9-310-71665	Bonus Payments To Teachers	.00	3,870.00	.00	.00	.00	.00

G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund **30 - School General Fund**							
EXPENSE							
Locations **130 - Transportation**							
Function **63 - Pupil Transportation**							
Sub-Function **63 - Pupil Transportation**							
Level **9 - District Wide**							
Program **310 - Transportation Mgmt and Dir**							
30-130-63-63-9-310-72100	FICA	10,125.26	11,610.48	12,077.65	16,769.00	18,932.00	2,163.00
30-130-63-63-9-310-72210	VRS Pension Contribution	23,324.96	25,786.44	27,279.66	36,431.00	41,130.00	4,699.00
30-130-63-63-9-310-72300	Group Health and Dental Insurance	21,060.93	23,146.26	24,456.48	19,886.00	19,886.00	.00
30-130-63-63-9-310-72400	VRS Group Life Insurance	1,880.55	2,079.00	2,199.48	2,937.00	2,920.00	(17.00)
30-130-63-63-9-310-72700	Workers Compensation	7,064.00	7,056.57	5,927.34	8,000.00	8,000.00	.00
30-130-63-63-9-310-72750	VRS Retiree Health Care Credit	1,698.18	1,877.28	1,986.06	2,652.00	2,994.00	342.00
30-130-63-63-9-310-72850	OPEB ARC	7,210.00	7,189.00	7,089.00	.00	.00	.00
30-130-63-63-9-310-74900	Building Maintenance -City	1,675.73	1,524.95	1,500.48	2,000.00	2,000.00	.00
Program **310 - Transportation Mgmt and Dir** Totals		$215,291.37	$239,705.33	$246,812.78	$307,874.00	$343,336.00	$35,462.00
Program **320 - Vehicle Operation Services**							
30-130-63-63-9-320-71170	Compensation-Bus Drivers	580,019.32	672,647.70	699,470.17	695,748.00	730,046.00	34,298.00
30-130-63-63-9-320-71171	Compensation-Bus Drivers-Field Trips	69,583.59	85,987.73	87,482.80	38,000.00	53,000.00	15,000.00
30-130-63-63-9-320-71172	Compensation-Bus Aides	(96.84)	.00	.00	.00	.00	.00
30-130-63-63-9-320-71174	Compensation-Substitute Bus Drivers	54,941.80	66,569.90	45,792.49	38,939.00	41,309.00	2,370.00
30-130-63-63-9-320-71198	Compensation - SOL Summer School	14,009.26	15,095.77	15,021.75	12,500.00	12,500.00	.00
30-130-63-63-9-320-71200	Compensation-OT	3,472.79	7,718.18	7,216.34	7,000.00	7,000.00	.00
30-130-63-63-9-320-71522	Compensation-REWIP Retirees	.00	.00	44.65	.00	1,697.00	1,697.00
30-130-63-63-9-320-71665	Bonus Payments To Teachers	3,000.00	47,786.76	.00	.00	.00	.00
30-130-63-63-9-320-72100	FICA	52,499.94	63,111.81	60,097.25	60,602.00	64,685.00	4,083.00
30-130-63-63-9-320-72210	VRS Pension Contribution	5,810.05	3,930.70	4,866.58	7,472.00	7,841.00	369.00

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G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund **30 - School General Fund**							
EXPENSE							
Locations **130 - Transportation**							
Function **63 - Pupil Transportation**							
Sub-Function **63 - Pupil Transportation**							
Level **9 - District Wide**							
Program **320 - Vehicle Operation Services**							
30-130-63-63-9-320-72220	VRS Hybrid Pension Contribution	7,272.37	8,816.02	9,923.74	17,436.00	18,295.00	859.00
30-130-63-63-9-320-72300	Group Health and Dental Insurance	162,632.18	173,553.29	196,014.66	230,779.00	230,779.00	.00
30-130-63-63-9-320-72400	VRS Group Life Insurance	6,927.56	7,476.77	8,071.02	9,323.00	8,615.00	(708.00)
30-130-63-63-9-320-72510	Hybrid Disability Insurance	1,393.75	1,863.07	2,108.68	.00	.00	.00
30-130-63-63-9-320-72600	Unemployment Compensation	.11	.00	.00	.00	.00	.00
30-130-63-63-9-320-72750	VRS Retiree Health Care Credit	5,842.47	6,193.34	6,685.62	7,723.00	8,104.00	381.00
30-130-63-63-9-320-72800	Termination Pay for Vac/Sick Leave	12,124.00	2,520.00	.00	.00	.00	.00
30-130-63-63-9-320-73055	Drug Testing Services/Pledge Program	2,694.25	3,860.74	2,906.50	2,950.00	2,950.00	.00
30-130-63-63-9-320-73070	Employee Physicals	4,223.00	6,744.00	6,379.00	2,580.00	2,580.00	.00
30-130-63-63-9-320-73100	Parents-Sp Ed Transportation Payments	7,539.85	19,137.82	6,934.39	6,940.00	6,940.00	.00
30-130-63-63-9-320-73255	Professional Development	1,683.73	2,688.82	1,478.15	4,000.00	4,500.00	500.00
30-130-63-63-9-320-75304	Insurance - Motor Vehicle	19,560.00	19,918.00	19,038.00	21,132.00	21,132.00	.00
30-130-63-63-9-320-76110	Supplies - Operational	3,256.39	5,124.55	5,301.57	5,050.00	4,800.00	(250.00)
30-130-63-63-9-320-76125	Fuel and Lubricants	160,529.03	179,090.04	147,293.87	125,000.00	125,000.00	.00
	Program **320 - Vehicle Operation Services** Totals	$1,178,918.60	$1,399,835.01	$1,332,127.23	$1,293,174.00	$1,351,773.00	$58,599.00
Program **330 - Transportation Monitoring Svcs**							
30-130-63-63-9-330-71172	Compensation-Bus Aides	138,216.11	157,030.98	179,107.61	183,642.00	199,378.00	15,736.00
30-130-63-63-9-330-71200	Compensation-OT	1,032.26	.00	.00	.00	.00	.00
30-130-63-63-9-330-71520	Compensation-Substitutes	6,188.20	6,389.01	9,866.08	7,000.00	7,000.00	.00
30-130-63-63-9-330-71522	Compensation-REWIP Retirees	.00	.00	.00	1,696.00	1,697.00	1.00
30-130-63-63-9-330-71665	Bonus Payments To Teachers	.00	16,254.00	.00	.00	.00	.00

FY 26 Operating Budget for Presentation

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G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund **30 - School General Fund**							
EXPENSE							
Locations **130 - Transportation**							
Function **63 - Pupil Transportation**							
Sub-Function **63 - Pupil Transportation**							
Level **9 - District Wide**							
Program **330 - Transportation Monitoring Svcs**							
30-130-63-63-9-330-72100	FICA	9,836.93	13,664.82	14,357.28	14,714.00	15,918.00	1,204.00
30-130-63-63-9-330-72210	VRS Pension Contribution	926.90	782.58	632.10	1,972.00	2,141.00	169.00
30-130-63-63-9-330-72220	VRS Hybrid Pension Contribution	2,143.69	2,554.41	3,055.16	4,602.00	4,996.00	394.00
30-130-63-63-9-330-72300	Group Health and Dental Insurance	39,158.92	40,213.88	39,910.96	44,744.00	44,744.00	.00
30-130-63-63-9-330-72400	VRS Group Life Insurance	1,679.79	2,055.34	2,269.40	2,461.00	2,353.00	(108.00)
30-130-63-63-9-330-72510	Hybrid Disability Insurance	449.35	594.61	720.48	.00	.00	.00
30-130-63-63-9-330-72750	VRS Retiree Health Care Credit	1,416.33	1,702.44	1,880.02	2,038.00	2,213.00	175.00
30-130-63-63-9-330-72800	Termination Pay for Vac/Sick Leave	3,600.00	.00	.00	.00	.00	.00
30-130-63-63-9-330-73040	Crossing Guard Services	76,781.99	82,785.48	77,600.48	107,237.00	111,548.00	4,311.00
	Program **330 - Transportation Monitoring Svcs** Totals	$281,430.47	$324,027.55	$329,399.57	$370,106.00	$391,988.00	$21,882.00
Program **340 - Vehicle Maintenance Services**							
30-130-63-63-9-340-71190	Compensation-Custodians	29,346.07	32,691.79	34,643.70	34,987.00	15,324.00	(19,663.00)
30-130-63-63-9-340-72100	FICA	2,168.65	2,314.96	2,593.36	2,677.00	1,172.00	(1,505.00)
30-130-63-63-9-340-72210	VRS Pension Contribution	674.88	627.24	665.16	1,253.00	549.00	(704.00)
30-130-63-63-9-340-72300	Group Health and Dental Insurance	7,502.40	8,529.96	9,061.92	8,667.00	8,667.00	.00
30-130-63-63-9-340-72400	VRS Group Life Insurance	393.24	437.76	464.22	469.00	181.00	(288.00)
30-130-63-63-9-340-72750	VRS Retiree Health Care Credit	331.56	362.64	384.54	388.00	170.00	(218.00)
30-130-63-63-9-340-73180	Repair/Maint - Other Contracted	24,623.47	22,058.73	16,809.76	1,000.00	4,100.00	3,100.00
30-130-63-63-9-340-74915	Vehicle Maintenance- City	162,343.98	181,606.50	219,831.93	180,000.00	180,000.00	.00
	Program **340 - Vehicle Maintenance Services** Totals	$227,384.25	$248,629.58	$284,454.59	$229,441.00	$210,163.00	($19,278.00)

FY 26 Operating Budget for Presentation

Budget Year 2026

G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund **30 - School General Fund**							
EXPENSE							
Locations **130 - Transportation**							
Function **63 - Pupil Transportation**							
Sub-Function **63 - Pupil Transportation**							
Level **9 - District Wide**							
Program **350 - Bus Regular Purchases**							
30-130-63-63-9-350-78030	School Buses and Other Vehicles	339,513.00	73,087.00	16,500.00	275,505.00	289,526.00	14,021.00
	Program **350 - Bus Regular Purchases** Totals	$339,513.00	$73,087.00	$16,500.00	$275,505.00	$289,526.00	$14,021.00
	Level **9 - District Wide** Totals	$2,242,537.69	$2,285,284.47	$2,209,294.17	$2,476,100.00	$2,586,786.00	$110,686.00
	Sub-Function **63 - Pupil Transportation** Totals	$2,242,537.69	$2,285,284.47	$2,209,294.17	$2,476,100.00	$2,586,786.00	$110,686.00
	Function **63 - Pupil Transportation** Totals	$2,242,537.69	$2,285,284.47	$2,209,294.17	$2,476,100.00	$2,586,786.00	$110,686.00
	Locations **130 - Transportation** Totals	$2,242,537.69	$2,285,284.47	$2,209,294.17	$2,476,100.00	$2,586,786.00	$110,686.00
Locations **170 - Non-Departmental**							
Function **67 - Debt Service & Fund Transfers**							
Sub-Function **67 - Debt Service & Transfers**							
Level **9 - District Wide**							
Program **720 - Intra Agency Fund**							
30-170-67-67-9-720-79311	Transfer To School Capital Projects Fund	4,261,624.00	1,236,052.00	710,267.00	.00	.00	.00
30-170-67-67-9-720-79313	Transfer to School Reserve Fund	660,871.00	718,049.00	187,181.00	.00	.00	.00
30-170-67-67-9-720-79318	Transfer To School Grants Fund	.00	.00	97,500.00	.00	.00	.00
30-170-67-67-9-720-79400	Lease Obligation Principal	.00	15,698.60	32,033.33	87,750.00	79,000.00	(8,750.00)
30-170-67-67-9-720-79405	Subscription Liability Principal	.00	131,496.76	34,059.30	.00	.00	.00
30-170-67-67-9-720-79410	Lease Obligation Interest	.00	1,674.16	2,712.05	10,947.00	10,000.00	(947.00)
30-170-67-67-9-720-79598	Pay Increase	.00	.00	.00	1,505,495.00	405,000.00	(1,100,495.00)
30-170-67-67-9-720-79599	Health Insurance Increase	.00	.00	.00	259,008.00	.00	(259,008.00)
30-170-67-67-9-720-79999	Contingencies	.00	.00	.00	.00	50,000.00	50,000.00

FY 26 Operating Budget for Presentation

Budget Year 2026

G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund **30 - School General Fund**							
EXPENSE							
Locations **170 - Non-Departmental**							
Function **67 - Debt Service & Fund Transfers**							
Sub-Function **67 - Debt Service & Transfers**							
Level **9 - District Wide**							
	Program **720 - Intra Agency Fund** Totals	$4,922,495.00	$2,102,970.52	$1,063,752.68	$1,863,200.00	$544,000.00	($1,319,200.00)
	Level **9 - District Wide** Totals	$4,922,495.00	$2,102,970.52	$1,063,752.68	$1,863,200.00	$544,000.00	($1,319,200.00)
	Sub-Function **67 - Debt Service & Transfers** Totals	$4,922,495.00	$2,102,970.52	$1,063,752.68	$1,863,200.00	$544,000.00	($1,319,200.00)
	Function **67 - Debt Service & Fund Transfers** Totals	$4,922,495.00	$2,102,970.52	$1,063,752.68	$1,863,200.00	$544,000.00	($1,319,200.00)
	Locations **170 - Non-Departmental** Totals	$4,922,495.00	$2,102,970.52	$1,063,752.68	$1,863,200.00	$544,000.00	($1,319,200.00)
	EXPENSE TOTALS	$49,522,578.30	$50,327,024.43	$54,522,795.18	$54,500,420.00	$59,545,236.00	$5,044,816.00
	Fund **30 - School General Fund** Totals						
	REVENUE TOTALS	$46,595,696.17	$49,257,564.62	$55,644,320.11	$54,500,420.00	$59,545,236.00	$5,044,816.00
	EXPENSE TOTALS	$49,522,578.30	$50,327,024.43	$54,522,795.18	$54,500,420.00	$59,545,236.00	$5,044,816.00
	Fund **30 - School General Fund** Totals	($2,926,882.13)	($1,069,459.81)	$1,121,524.93	$0.00	$0.00	$0.00
	Net Grand Totals						
	REVENUE GRAND TOTALS	$46,595,696.17	$49,257,564.62	$55,644,320.11	$54,500,420.00	$59,545,236.00	$5,044,816.00
	EXPENSE GRAND TOTALS	$49,522,578.30	$50,327,024.43	$54,522,795.18	$54,500,420.00	$59,545,236.00	$5,044,816.00
	Net Grand Totals	($2,926,882.13)	($1,069,459.81)	$1,121,524.93	$0.00	$0.00	$0.00

FY 26 Grant Budget for Presentation

Budget Year 2026

G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund **32 - School Grants Fund**							
REVENUE							
Locations **110 - Central Instruction**							
Function **00 - Revenue**							
Sub-Function **00 - Revenues**							
Level **9 - District Wide**							
Program **000 - General Revenue**							
32-110-00-00-9-000-69999	Contingencies	.00	.00	.00	450,000.00	450,000.00	.00
	Program **000 - General Revenue** Totals	$0.00	$0.00	$0.00	$450,000.00	$450,000.00	$0.00
	Level **9 - District Wide** Totals	$0.00	$0.00	$0.00	$450,000.00	$450,000.00	$0.00
	Sub-Function **00 - Revenues** Totals	$0.00	$0.00	$0.00	$450,000.00	$450,000.00	$0.00
	Function **00 - Revenue** Totals	$0.00	$0.00	$0.00	$450,000.00	$450,000.00	$0.00
	Locations **110 - Central Instruction** Totals	$0.00	$0.00	$0.00	$450,000.00	$450,000.00	$0.00
Locations **200 - ISAEP Grant**							
Function **00 - Revenue**							
Sub-Function **00 - Revenues**							
Level **9 - District Wide**							
Program **000 - General Revenue**							
32-200-00-00-9-000-61300	ISAEP - GED Prep	8,233.25	8,203.00	8,173.37	8,174.00	8,027.00	(147.00)
	Program **000 - General Revenue** Totals	$8,233.25	$8,203.00	$8,173.37	$8,174.00	$8,027.00	($147.00)
	Level **9 - District Wide** Totals	$8,233.25	$8,203.00	$8,173.37	$8,174.00	$8,027.00	($147.00)
	Sub-Function **00 - Revenues** Totals	$8,233.25	$8,203.00	$8,173.37	$8,174.00	$8,027.00	($147.00)
	Function **00 - Revenue** Totals	$8,233.25	$8,203.00	$8,173.37	$8,174.00	$8,027.00	($147.00)
	Locations **200 - ISAEP Grant** Totals	$8,233.25	$8,203.00	$8,173.37	$8,174.00	$8,027.00	($147.00)
Department **201 - Summer Manufacturing Camp**							
Function **00 - Revenue**							
Sub-Function **00 - Revenues**							
Level **9 - District Wide**							
Program **000 - General Revenue**							
32-201-00-00-9-000-63061	Summer Manufacturing Camp (Spark Force)	.00	.00	.00	.00	8,000.00	8,000.00
	Program **000 - General Revenue** Totals	$0.00	$0.00	$0.00	$0.00	$8,000.00	$8,000.00
	Level **9 - District Wide** Totals	$0.00	$0.00	$0.00	$0.00	$8,000.00	$8,000.00
	Sub-Function **00 - Revenues** Totals	$0.00	$0.00	$0.00	$0.00	$8,000.00	$8,000.00
	Function **00 - Revenue** Totals	$0.00	$0.00	$0.00	$0.00	$8,000.00	$8,000.00
	Department **201 - Summer Manufacturing Camp** Totals	$0.00	$0.00	$0.00	$0.00	$8,000.00	$8,000.00

FY 26 Grant Budget for Presentation

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G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund **32 - School Grants Fund**							
REVENUE							
Locations **205 - Youth Tobacco Use Prevention**							
Function **00 - Revenue**							
Sub-Function **00 - Revenues**							
Level **9 - District Wide**							
Program **000 - General Revenue**							
32-205-00-00-9-000-61200	Youth Tobacco Use Prevention (VFHY 852P024)	.00	.00	.00	159,000.00	148,000.00	(11,000.00)
	Program **000 - General Revenue** Totals	$0.00	$0.00	$0.00	$159,000.00	$148,000.00	($11,000.00)
	Level **9 - District Wide** Totals	$0.00	$0.00	$0.00	$159,000.00	$148,000.00	($11,000.00)
	Sub-Function **00 - Revenues** Totals	$0.00	$0.00	$0.00	$159,000.00	$148,000.00	($11,000.00)
	Function **00 - Revenue** Totals	$0.00	$0.00	$0.00	$159,000.00	$148,000.00	($11,000.00)
	Locations **205 - Youth Tobacco Use Prevention** Totals	$0.00	$0.00	$0.00	$159,000.00	$148,000.00	($11,000.00)
Locations **220 - Race To GED Grant**							
Function **00 - Revenue**							
Sub-Function **00 - Revenues**							
Level **9 - District Wide**							
Program **000 - General Revenue**							
32-220-00-00-9-000-61345	Race to GED Expansion	75,854.33	70,162.67	11,025.00	.00	.00	.00
	Program **000 - General Revenue** Totals	$75,854.33	$70,162.67	$11,025.00	$0.00	$0.00	$0.00
	Level **9 - District Wide** Totals	$75,854.33	$70,162.67	$11,025.00	$0.00	$0.00	$0.00
	Sub-Function **00 - Revenues** Totals	$75,854.33	$70,162.67	$11,025.00	$0.00	$0.00	$0.00
	Function **00 - Revenue** Totals	$75,854.33	$70,162.67	$11,025.00	$0.00	$0.00	$0.00
	Locations **220 - Race To GED Grant** Totals	$75,854.33	$70,162.67	$11,025.00	$0.00	$0.00	$0.00
Locations **230 - Preschool Mini Grants**							
Function **00 - Revenue**							
Sub-Function **00 - Revenues**							
Level **9 - District Wide**							
Program **000 - General Revenue**							
32-230-00-00-9-000-62210	IDEA Part B Sec 619 Spec Ed Preschool 84.173	17,274.46	14,526.54	15,057.24	19,331.00	19,046.00	(285.00)
	Program **000 - General Revenue** Totals	$17,274.46	$14,526.54	$15,057.24	$19,331.00	$19,046.00	($285.00)
	Level **9 - District Wide** Totals	$17,274.46	$14,526.54	$15,057.24	$19,331.00	$19,046.00	($285.00)
	Sub-Function **00 - Revenues** Totals	$17,274.46	$14,526.54	$15,057.24	$19,331.00	$19,046.00	($285.00)
	Function **00 - Revenue** Totals	$17,274.46	$14,526.54	$15,057.24	$19,331.00	$19,046.00	($285.00)
	Locations **230 - Preschool Mini Grants** Totals	$17,274.46	$14,526.54	$15,057.24	$19,331.00	$19,046.00	($285.00)

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G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund **32 - School Grants Fund**							
REVENUE							
Locations **240 - Adult Basic Education Grant**							
Function **00 - Revenue**							
Sub-Function **00 - Revenues**							
Level **9 - District Wide**							
Program **000 - General Revenue**							
32-240-00-00-9-000-61115	Adult Education	38,462.42	38,462.42	.00	.00	.00	.00
32-240-00-00-9-000-61121	Adult Literacy	77,284.23	87,638.27	.00	.00	.00	.00
32-240-00-00-9-000-62300	Adult Basic Ed 84.002	376,403.23	309,910.13	3,867.00	.00	.00	.00
32-240-00-00-9-000-62305	Corrections Ed & Other Institutionalized Indivs 84.002A	2,000.00	2,000.00	.00	.00	.00	.00
	Program **000 - General Revenue** Totals	$494,149.88	$438,010.82	$3,867.00	$0.00	$0.00	$0.00
	Level **9 - District Wide** Totals	$494,149.88	$438,010.82	$3,867.00	$0.00	$0.00	$0.00
	Sub-Function **00 - Revenues** Totals	$494,149.88	$438,010.82	$3,867.00	$0.00	$0.00	$0.00
	Function **00 - Revenue** Totals	$494,149.88	$438,010.82	$3,867.00	$0.00	$0.00	$0.00
	Locations **240 - Adult Basic Education Grant** Totals	$494,149.88	$438,010.82	$3,867.00	$0.00	$0.00	$0.00
Locations **250 - ESEA Title I Grant**							
Function **00 - Revenue**							
Sub-Function **00 - Revenues**							
Level **9 - District Wide**							
Program **000 - General Revenue**							
32-250-00-00-9-000-62000	NCLB Title I A 84.010	560,147.94	615,758.69	564,547.56	561,811.00	597,820.00	36,009.00
	Program **000 - General Revenue** Totals	$560,147.94	$615,758.69	$564,547.56	$561,811.00	$597,820.00	$36,009.00
	Level **9 - District Wide** Totals	$560,147.94	$615,758.69	$564,547.56	$561,811.00	$597,820.00	$36,009.00
	Sub-Function **00 - Revenues** Totals	$560,147.94	$615,758.69	$564,547.56	$561,811.00	$597,820.00	$36,009.00
	Function **00 - Revenue** Totals	$560,147.94	$615,758.69	$564,547.56	$561,811.00	$597,820.00	$36,009.00
	Locations **250 - ESEA Title I Grant** Totals	$560,147.94	$615,758.69	$564,547.56	$561,811.00	$597,820.00	$36,009.00

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G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund **32 - School Grants Fund**							
REVENUE							
Locations **270 - ESEA II A Teacher Qual Grant**							
Function **00 - Revenue**							
Sub-Function **00 - Revenues**							
Level **9 - District Wide**							
Program **000 - General Revenue**							
32-270-00-00-9-000-62150	NCLB Title II A Improving Teacher Quality 84.367	150,924.63	95,698.19	85,020.81	106,293.00	150,338.00	44,045.00
	Program **000 - General Revenue** Totals	$150,924.63	$95,698.19	$85,020.81	$106,293.00	$150,338.00	$44,045.00
	Level **9 - District Wide** Totals	$150,924.63	$95,698.19	$85,020.81	$106,293.00	$150,338.00	$44,045.00
	Sub-Function **00 - Revenues** Totals	$150,924.63	$95,698.19	$85,020.81	$106,293.00	$150,338.00	$44,045.00
	Function **00 - Revenue** Totals	$150,924.63	$95,698.19	$85,020.81	$106,293.00	$150,338.00	$44,045.00
	Locations **270 - ESEA II A Teacher Qual Grant** Totals	$150,924.63	$95,698.19	$85,020.81	$106,293.00	$150,338.00	$44,045.00
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	18,527.23	16,396.01	11,755.54	19,699.00	25,945.00	6,246.00
32-280-00-00-9-000-62065	Title III A Immigrant Children & Youth 84.365	656.68	462.90	.00	.00	.00	.00
	Program **000 - General Revenue** Totals	$19,183.91	$16,858.91	$11,755.54	$19,699.00	$25,945.00	$6,246.00
	Level **9 - District Wide** Totals	$19,183.91	$16,858.91	$11,755.54	$19,699.00	$25,945.00	$6,246.00
	Sub-Function **00 - Revenues** Totals	$19,183.91	$16,858.91	$11,755.54	$19,699.00	$25,945.00	$6,246.00
	Function **00 - Revenue** Totals	$19,183.91	$16,858.91	$11,755.54	$19,699.00	$25,945.00	$6,246.00
	Locations **280 - ESEA III A Grant** Totals	$19,183.91	$16,858.91	$11,755.54	$19,699.00	$25,945.00	$6,246.00
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	907,867.24	935,640.09	725,510.89	850,498.00	829,932.00	(20,566.00)
	Program **000 - General Revenue** Totals	$907,867.24	$935,640.09	$725,510.89	$850,498.00	$829,932.00	($20,566.00)
	Level **9 - District Wide** Totals	$907,867.24	$935,640.09	$725,510.89	$850,498.00	$829,932.00	($20,566.00)
	Sub-Function **00 - Revenues** Totals	$907,867.24	$935,640.09	$725,510.89	$850,498.00	$829,932.00	($20,566.00)
	Function **00 - Revenue** Totals	$907,867.24	$935,640.09	$725,510.89	$850,498.00	$829,932.00	($20,566.00)
	Locations **300 - Flow Thru Title VI B Grant** Totals	$907,867.24	$935,640.09	$725,510.89	$850,498.00	$829,932.00	($20,566.00)

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G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund **32 - School Grants Fund**							
REVENUE							
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	58,864.60	56,618.30	59,221.56	58,497.00	59,064.00	567.00
	Program **000 - General Revenue** Totals	$58,864.60	$56,618.30	$59,221.56	$58,497.00	$59,064.00	$567.00
	Level **9 - District Wide** Totals	$58,864.60	$56,618.30	$59,221.56	$58,497.00	$59,064.00	$567.00
	Sub-Function **00 - Revenues** Totals	$58,864.60	$56,618.30	$59,221.56	$58,497.00	$59,064.00	$567.00
	Function **00 - Revenue** Totals	$58,864.60	$56,618.30	$59,221.56	$58,497.00	$59,064.00	$567.00
	Locations **310 - Perkins Vocational Ed Grant** Totals	$58,864.60	$56,618.30	$59,221.56	$58,497.00	$59,064.00	$567.00
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	90,564.83	87,502.17	34,865.00	.00	.00	.00
32-340-00-00-9-000-63008	Transfer From School Operating Fund	.00	.00	37,500.00	.00	.00	.00
	Program **000 - General Revenue** Totals	$90,564.83	$87,502.17	$72,365.00	$0.00	$0.00	$0.00
	Level **9 - District Wide** Totals	$90,564.83	$87,502.17	$72,365.00	$0.00	$0.00	$0.00
	Sub-Function **00 - Revenues** Totals	$90,564.83	$87,502.17	$72,365.00	$0.00	$0.00	$0.00
	Function **00 - Revenue** Totals	$90,564.83	$87,502.17	$72,365.00	$0.00	$0.00	$0.00
	Locations **340 - School Security Grant** Totals	$90,564.83	$87,502.17	$72,365.00	$0.00	$0.00	$0.00
Locations **380 - Plugged In Virginia**							
Function **00 - Revenue**							
Sub-Function **00 - Revenues**							
Level **9 - District Wide**							
Program **000 - General Revenue**							
32-380-00-00-9-000-61601	Plugged In Virginia Grant	.00	16,265.69	.00	.00	.00	.00
	Program **000 - General Revenue** Totals	$0.00	$16,265.69	$0.00	$0.00	$0.00	$0.00
	Level **9 - District Wide** Totals	$0.00	$16,265.69	$0.00	$0.00	$0.00	$0.00
	Sub-Function **00 - Revenues** Totals	$0.00	$16,265.69	$0.00	$0.00	$0.00	$0.00
	Function **00 - Revenue** Totals	$0.00	$16,265.69	$0.00	$0.00	$0.00	$0.00
	Locations **380 - Plugged In Virginia** Totals	$0.00	$16,265.69	$0.00	$0.00	$0.00	$0.00

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G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund **32 - School Grants Fund**							
REVENUE							
Locations **400 - VA Preschool Initiative Grants**							
Function **00 - Revenue**							
Sub-Function **00 - Revenues**							
Level **9 - District Wide**							
Program **000 - General Revenue**							
32-400-00-00-9-000-61615	Virginia Preschool Initiative Grant 240281	214,183.00	236,489.00	453,002.00	493,994.00	717,281.00	223,287.00
	Program **000 - General Revenue** Totals	$214,183.00	$236,489.00	$453,002.00	$493,994.00	$717,281.00	$223,287.00
	Level **9 - District Wide** Totals	$214,183.00	$236,489.00	$453,002.00	$493,994.00	$717,281.00	$223,287.00
	Sub-Function **00 - Revenues** Totals	$214,183.00	$236,489.00	$453,002.00	$493,994.00	$717,281.00	$223,287.00
	Function **00 - Revenue** Totals	$214,183.00	$236,489.00	$453,002.00	$493,994.00	$717,281.00	$223,287.00
	Locations **400 - VA Preschool Initiative Grants** Totals	$214,183.00	$236,489.00	$453,002.00	$493,994.00	$717,281.00	$223,287.00
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	296.04	.00	.00	.00	.00	.00
	Program **000 - General Revenue** Totals	$296.04	$0.00	$0.00	$0.00	$0.00	$0.00
	Level **9 - District Wide** Totals	$296.04	$0.00	$0.00	$0.00	$0.00	$0.00
	Sub-Function **00 - Revenues** Totals	$296.04	$0.00	$0.00	$0.00	$0.00	$0.00
	Function **00 - Revenue** Totals	$296.04	$0.00	$0.00	$0.00	$0.00	$0.00
	Locations **410 - Health Profession Opportunity** Totals	$296.04	$0.00	$0.00	$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	19,962.21	17,953.95	.00	.00	.00	.00
32-420-00-00-9-000-61621	PBIS of the VTSS Carryover 240427	.00	.00	18,955.23	.00	.00	.00
	Program **000 - General Revenue** Totals	$19,962.21	$17,953.95	$18,955.23	$0.00	$0.00	$0.00
	Level **9 - District Wide** Totals	$19,962.21	$17,953.95	$18,955.23	$0.00	$0.00	$0.00
	Sub-Function **00 - Revenues** Totals	$19,962.21	$17,953.95	$18,955.23	$0.00	$0.00	$0.00
	Function **00 - Revenue** Totals	$19,962.21	$17,953.95	$18,955.23	$0.00	$0.00	$0.00
	Locations **420 - PBIS of the VTSS** Totals	$19,962.21	$17,953.95	$18,955.23	$0.00	$0.00	$0.00

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G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Mgr/ Supt Recommended	Difference Vs Adopted
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	44,082.35	40,676.28	18,310.87	44,008.00	64,363.00	20,355.00
	Program **000 - General Revenue** Totals	$44,082.35	$40,676.28	$18,310.87	$44,008.00	$64,363.00	$20,355.00
	Level **9 - District Wide** Totals	$44,082.35	$40,676.28	$18,310.87	$44,008.00	$64,363.00	$20,355.00
	Sub-Function **00 - Revenues** Totals	$44,082.35	$40,676.28	$18,310.87	$44,008.00	$64,363.00	$20,355.00
	Function **00 - Revenue** Totals	$44,082.35	$40,676.28	$18,310.87	$44,008.00	$64,363.00	$20,355.00
	Locations **440 - Student Supp & Acad Achievement** Totals	$44,082.35	$40,676.28	$18,310.87	$44,008.00	$64,363.00	$20,355.00
Locations **460 - Year Round School**							
Function **00 - Revenue**							
Sub-Function **00 - Revenues**							
Level **9 - District Wide**							
Program **000 - General Revenue**							
32-460-00-00-9-000-61402	Year Round School Start-Up Grant	113,161.10	314,944.87	194,525.94	.00	300,000.00	300,000.00
32-460-00-00-9-000-61404	Year Round School Start-Up Grant Carryover	237,258.30	.00	.00	.00	.00	.00
32-460-00-00-9-000-63008	Transfer From School Operating Fund	.00	.00	60,000.00	.00	.00	.00
	Program **000 - General Revenue** Totals	$350,419.40	$314,944.87	$254,525.94	$0.00	$300,000.00	$300,000.00
	Level **9 - District Wide** Totals	$350,419.40	$314,944.87	$254,525.94	$0.00	$300,000.00	$300,000.00
	Sub-Function **00 - Revenues** Totals	$350,419.40	$314,944.87	$254,525.94	$0.00	$300,000.00	$300,000.00
	Function **00 - Revenue** Totals	$350,419.40	$314,944.87	$254,525.94	$0.00	$300,000.00	$300,000.00
	Locations **460 - Year Round School** Totals	$350,419.40	$314,944.87	$254,525.94	$0.00	$300,000.00	$300,000.00

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Fund **32 - School Grants Fund**							
REVENUE							
Locations **480 - CARES Act**							
Function **00 - Revenue**							
Sub-Function **00 - Revenues**							
Level **9 - District Wide**							
Program **000 - General Revenue**							
32-480-00-00-9-000-62260	CARES Act 84.425D	149,341.45	.00	.00	.00	.00	.00
	Program **000 - General Revenue** Totals	$149,341.45	$0.00	$0.00	$0.00	$0.00	$0.00
	Level **9 - District Wide** Totals	$149,341.45	$0.00	$0.00	$0.00	$0.00	$0.00
	Sub-Function **00 - Revenues** Totals	$149,341.45	$0.00	$0.00	$0.00	$0.00	$0.00
	Function **00 - Revenue** Totals	$149,341.45	$0.00	$0.00	$0.00	$0.00	$0.00
	Locations **480 - CARES Act** Totals	$149,341.45	$0.00	$0.00	$0.00	$0.00	$0.00
Locations **500 - CARES GEER 84.425C**							
Function **00 - Revenue**							
Sub-Function **00 - Revenues**							
Level **9 - District Wide**							
Program **000 - General Revenue**							
32-500-00-00-9-000-62262	CARES Act GEER State Set-aside 84.425C	95,765.98	18,803.72	.00	.00	.00	.00
	Program **000 - General Revenue** Totals	$95,765.98	$18,803.72	$0.00	$0.00	$0.00	$0.00
	Level **9 - District Wide** Totals	$95,765.98	$18,803.72	$0.00	$0.00	$0.00	$0.00
	Sub-Function **00 - Revenues** Totals	$95,765.98	$18,803.72	$0.00	$0.00	$0.00	$0.00
	Function **00 - Revenue** Totals	$95,765.98	$18,803.72	$0.00	$0.00	$0.00	$0.00
	Locations **500 - CARES GEER 84.425C** Totals	$95,765.98	$18,803.72	$0.00	$0.00	$0.00	$0.00
Locations **510 - CARES ESSER 84.425D**							
Function **00 - Revenue**							
Sub-Function **00 - Revenues**							
Level **9 - District Wide**							
Program **000 - General Revenue**							
32-510-00-00-9-000-62261	CARES Act ESSER State Set-aside 84.425D	15,940.02	.00	.00	.00	.00	.00
	Program **000 - General Revenue** Totals	$15,940.02	$0.00	$0.00	$0.00	$0.00	$0.00
	Level **9 - District Wide** Totals	$15,940.02	$0.00	$0.00	$0.00	$0.00	$0.00
	Sub-Function **00 - Revenues** Totals	$15,940.02	$0.00	$0.00	$0.00	$0.00	$0.00
	Function **00 - Revenue** Totals	$15,940.02	$0.00	$0.00	$0.00	$0.00	$0.00
	Locations **510 - CARES ESSER 84.425D** Totals	$15,940.02	$0.00	$0.00	$0.00	$0.00	$0.00

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G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund **32 - School Grants Fund**							
REVENUE							
Locations **520 - Jobs for VA Graduates-JVG Grant**							
Function **00 - Revenue**							
Sub-Function **00 - Revenues**							
Level **9 - District Wide**							
Program **000 - General Revenue**							
32-520-00-00-9-000-61625	Jobs for Virginia Graduates (JVG) Grant	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00	.00
	Program **000 - General Revenue** Totals	$30,000.00	$30,000.00	$30,000.00	$30,000.00	$30,000.00	$0.00
	Level **9 - District Wide** Totals	$30,000.00	$30,000.00	$30,000.00	$30,000.00	$30,000.00	$0.00
	Sub-Function **00 - Revenues** Totals	$30,000.00	$30,000.00	$30,000.00	$30,000.00	$30,000.00	$0.00
	Function **00 - Revenue** Totals	$30,000.00	$30,000.00	$30,000.00	$30,000.00	$30,000.00	$0.00
	Locations **520 - Jobs for VA Graduates-JVG Grant** Totals	$30,000.00	$30,000.00	$30,000.00	$30,000.00	$30,000.00	$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	1,241,086.17	384,882.29	1,990.00	.00	.00	.00
	Program **000 - General Revenue** Totals	$1,241,086.17	$384,882.29	$1,990.00	$0.00	$0.00	$0.00
	Level **9 - District Wide** Totals	$1,241,086.17	$384,882.29	$1,990.00	$0.00	$0.00	$0.00
	Sub-Function **00 - Revenues** Totals	$1,241,086.17	$384,882.29	$1,990.00	$0.00	$0.00	$0.00
	Function **00 - Revenue** Totals	$1,241,086.17	$384,882.29	$1,990.00	$0.00	$0.00	$0.00
	Locations **530 - CRRSA ESSER II 84.425D** Totals	$1,241,086.17	$384,882.29	$1,990.00	$0.00	$0.00	$0.00
Locations **540 - CRRSA ESSER III 84.425U**							
Function **00 - Revenue**							
Sub-Function **00 - Revenues**							
Level **9 - District Wide**							
Program **000 - General Revenue**							
32-540-00-00-9-000-62264	CRRSA ESSER III 84.425U	1,016,797.34	1,557,866.25	1,149,384.63	185,000.00	.00	(185,000.00)
	Program **000 - General Revenue** Totals	$1,016,797.34	$1,557,866.25	$1,149,384.63	$185,000.00	$0.00	($185,000.00)
	Level **9 - District Wide** Totals	$1,016,797.34	$1,557,866.25	$1,149,384.63	$185,000.00	$0.00	($185,000.00)
	Sub-Function **00 - Revenues** Totals	$1,016,797.34	$1,557,866.25	$1,149,384.63	$185,000.00	$0.00	($185,000.00)
	Function **00 - Revenue** Totals	$1,016,797.34	$1,557,866.25	$1,149,384.63	$185,000.00	$0.00	($185,000.00)
	Locations **540 - CRRSA ESSER III 84.425U** Totals	$1,016,797.34	$1,557,866.25	$1,149,384.63	$185,000.00	$0.00	($185,000.00)

G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund **32 - School Grants Fund**							
REVENUE							
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	2,260.65	.00	.00	.00	.00	.00
	Program **000 - General Revenue** Totals	$2,260.65	$0.00	$0.00	$0.00	$0.00	$0.00
	Level **9 - District Wide** Totals	$2,260.65	$0.00	$0.00	$0.00	$0.00	$0.00
	Sub-Function **00 - Revenues** Totals	$2,260.65	$0.00	$0.00	$0.00	$0.00	$0.00
	Function **00 - Revenue** Totals	$2,260.65	$0.00	$0.00	$0.00	$0.00	$0.00
	Locations **550 - Goodwill YouthBuild 17.274** Totals	$2,260.65	$0.00	$0.00	$0.00	$0.00	$0.00
Locations **570 - ARP Flow Thru 84.027X**							
Function **00 - Revenue**							
Sub-Function **00 - Revenues**							
Level **9 - District Wide**							
Program **000 - General Revenue**							
32-570-00-00-9-000-62123	ARP Flow Thru 84.027X	74,137.81	110,467.07	.00	.00	.00	.00
	Program **000 - General Revenue** Totals	$74,137.81	$110,467.07	$0.00	$0.00	$0.00	$0.00
	Level **9 - District Wide** Totals	$74,137.81	$110,467.07	$0.00	$0.00	$0.00	$0.00
	Sub-Function **00 - Revenues** Totals	$74,137.81	$110,467.07	$0.00	$0.00	$0.00	$0.00
	Function **00 - Revenue** Totals	$74,137.81	$110,467.07	$0.00	$0.00	$0.00	$0.00
	Locations **570 - ARP Flow Thru 84.027X** Totals	$74,137.81	$110,467.07	$0.00	$0.00	$0.00	$0.00
Locations **580 - Emergency Connectivity 32.009**							
Function **00 - Revenue**							
Sub-Function **00 - Revenues**							
Level **9 - District Wide**							
Program **000 - General Revenue**							
32-580-00-00-9-000-62450	Emergency Connectivity Fund 32.009	648,725.00	.00	.00	.00	.00	.00
	Program **000 - General Revenue** Totals	$648,725.00	$0.00	$0.00	$0.00	$0.00	$0.00
	Level **9 - District Wide** Totals	$648,725.00	$0.00	$0.00	$0.00	$0.00	$0.00
	Sub-Function **00 - Revenues** Totals	$648,725.00	$0.00	$0.00	$0.00	$0.00	$0.00
	Function **00 - Revenue** Totals	$648,725.00	$0.00	$0.00	$0.00	$0.00	$0.00
	Locations **580 - Emergency Connectivity 32.009** Totals	$648,725.00	$0.00	$0.00	$0.00	$0.00	$0.00

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G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund **32 - School Grants Fund**							
REVENUE							
Locations **581 - Emergency Connectivity II 32.009**							
Function **00 - Revenue**							
Sub-Function **00 - Revenues**							
Level **9 - District Wide**							
Program **000 - General Revenue**							
32-581-00-00-9-000-62269	Emergency Connectivity II 32.009	459,675.00	.00	.00	.00	.00	.00
	Program **000 - General Revenue** Totals	$459,675.00	$0.00	$0.00	$0.00	$0.00	$0.00
	Level **9 - District Wide** Totals	$459,675.00	$0.00	$0.00	$0.00	$0.00	$0.00
	Sub-Function **00 - Revenues** Totals	$459,675.00	$0.00	$0.00	$0.00	$0.00	$0.00
	Function **00 - Revenue** Totals	$459,675.00	$0.00	$0.00	$0.00	$0.00	$0.00
	Locations **581 - Emergency Connectivity II 32.009** Totals	$459,675.00	$0.00	$0.00	$0.00	$0.00	$0.00
Locations **582 - Emergency ConnectivityIII 32.009**							
Function **00 - Revenue**							
Sub-Function **00 - Revenues**							
Level **9 - District Wide**							
Program **000 - General Revenue**							
32-582-00-00-9-000-62453	Emergency Connectivity III 32.009	.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 **582 - Emergency ConnectivityIII 32.009** Totals	$0.00	$0.00	$30,000.00	$0.00	$0.00	$0.00
Locations **590 - ARP Homeless II C&Y 84.425W**							
Function **00 - Revenue**							
Sub-Function **00 - Revenues**							
Level **9 - District Wide**							
Program **000 - General Revenue**							
32-590-00-00-9-000-62266	ARP Homeless II Children and Youth 84.425W	8,344.81	7,494.66	.00	.00	.00	.00
	Program **000 - General Revenue** Totals	$8,344.81	$7,494.66	$0.00	$0.00	$0.00	$0.00
	Level **9 - District Wide** Totals	$8,344.81	$7,494.66	$0.00	$0.00	$0.00	$0.00
	Sub-Function **00 - Revenues** Totals	$8,344.81	$7,494.66	$0.00	$0.00	$0.00	$0.00
	Function **00 - Revenue** Totals	$8,344.81	$7,494.66	$0.00	$0.00	$0.00	$0.00
	Locations **590 - ARP Homeless II C&Y 84.425W** Totals	$8,344.81	$7,494.66	$0.00	$0.00	$0.00	$0.00

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G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund **32 - School Grants Fund**							
REVENUE							
Locations **600 - ARP ESSER III Set-Aside 84.425U**							
Function **00 - Revenue**							
Sub-Function **00 - Revenues**							
Level **9 - District Wide**							
Program **000 - General Revenue**							
32-600-00-00-9-000-62267	ARP ESSER III State Set-Aside 84.425U	44,976.36	90,293.85	256,378.44	237,471.00	.00	(237,471.00)
	Program **000 - General Revenue** Totals	$44,976.36	$90,293.85	$256,378.44	$237,471.00	$0.00	($237,471.00)
	Level **9 - District Wide** Totals	$44,976.36	$90,293.85	$256,378.44	$237,471.00	$0.00	($237,471.00)
	Sub-Function **00 - Revenues** Totals	$44,976.36	$90,293.85	$256,378.44	$237,471.00	$0.00	($237,471.00)
	Function **00 - Revenue** Totals	$44,976.36	$90,293.85	$256,378.44	$237,471.00	$0.00	($237,471.00)
	Locations **600 - ARP ESSER III Set-Aside 84.425U** Totals	$44,976.36	$90,293.85	$256,378.44	$237,471.00	$0.00	($237,471.00)
Locations **610 - ARPA CSLFRF Ventilation 21.027**							
Function **00 - Revenue**							
Sub-Function **00 - Revenues**							
Level **9 - District Wide**							
Program **000 - General Revenue**							
32-610-00-00-9-000-62268	ARPA CSLFRF Ventilation Improvement 21.027	50,080.00	391,884.15	307,989.85	.00	.00	.00
	Program **000 - General Revenue** Totals	$50,080.00	$391,884.15	$307,989.85	$0.00	$0.00	$0.00
	Level **9 - District Wide** Totals	$50,080.00	$391,884.15	$307,989.85	$0.00	$0.00	$0.00
	Sub-Function **00 - Revenues** Totals	$50,080.00	$391,884.15	$307,989.85	$0.00	$0.00	$0.00
	Function **00 - Revenue** Totals	$50,080.00	$391,884.15	$307,989.85	$0.00	$0.00	$0.00
	Locations **610 - ARPA CSLFRF Ventilation 21.027** Totals	$50,080.00	$391,884.15	$307,989.85	$0.00	$0.00	$0.00
Locations **620 - ESSER II Postsecondary SpEd Supp**							
Function **00 - Revenue**							
Sub-Function **00 - Revenues**							
Level **9 - District Wide**							
Program **000 - General Revenue**							
32-620-00-00-9-000-62271	ESSER II Postsecondary Special Education Support	12,836.71	.00	.00	.00	.00	.00
	Program **000 - General Revenue** Totals	$12,836.71	$0.00	$0.00	$0.00	$0.00	$0.00
	Level **9 - District Wide** Totals	$12,836.71	$0.00	$0.00	$0.00	$0.00	$0.00
	Sub-Function **00 - Revenues** Totals	$12,836.71	$0.00	$0.00	$0.00	$0.00	$0.00
	Function **00 - Revenue** Totals	$12,836.71	$0.00	$0.00	$0.00	$0.00	$0.00
	Locations **620 - ESSER II Postsecondary SpEd Supp** Totals	$12,836.71	$0.00	$0.00	$0.00	$0.00	$0.00

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G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund **32 - School Grants Fund**							
REVENUE							
Locations **630 - DCJS Digital Mapping Grant**							
Function **00 - Revenue**							
Sub-Function **00 - Revenues**							
Level **9 - District Wide**							
Program **000 - General Revenue**							
32-630-00-00-9-000-61302	DCJS Digital Mapping Grant	.00	19,723.00	.00	.00	.00	.00
Program **000 - General Revenue** Totals		$0.00	$19,723.00	$0.00	$0.00	$0.00	$0.00
Level **9 - District Wide** Totals		$0.00	$19,723.00	$0.00	$0.00	$0.00	$0.00
Sub-Function **00 - Revenues** Totals		$0.00	$19,723.00	$0.00	$0.00	$0.00	$0.00
Function **00 - Revenue** Totals		$0.00	$19,723.00	$0.00	$0.00	$0.00	$0.00
Locations **630 - DCJS Digital Mapping Grant** Totals		$0.00	$19,723.00	$0.00	$0.00	$0.00	$0.00
Locations **640 - School-Based Health 93.354**							
Function **00 - Revenue**							
Sub-Function **00 - Revenues**							
Level **9 - District Wide**							
Program **000 - General Revenue**							
32-640-00-00-9-000-62275	School-Based Health Workforce Grant 93.354	.00	31,925.33	48,079.67	80,005.00	.00	(80,005.00)
Program **000 - General Revenue** Totals		$0.00	$31,925.33	$48,079.67	$80,005.00	$0.00	($80,005.00)
Level **9 - District Wide** Totals		$0.00	$31,925.33	$48,079.67	$80,005.00	$0.00	($80,005.00)
Sub-Function **00 - Revenues** Totals		$0.00	$31,925.33	$48,079.67	$80,005.00	$0.00	($80,005.00)
Function **00 - Revenue** Totals		$0.00	$31,925.33	$48,079.67	$80,005.00	$0.00	($80,005.00)
Locations **640 - School-Based Health 93.354** Totals		$0.00	$31,925.33	$48,079.67	$80,005.00	$0.00	($80,005.00)
Locations **650 - Epidem & Lab Capacity 93.323**							
Function **00 - Revenue**							
Sub-Function **00 - Revenues**							
Level **9 - District Wide**							
Program **000 - General Revenue**							
32-650-00-00-9-000-62455	Epidemiology & Lab Capacity for Infectious Diseases (ELC) 93.323	.00	16,928.27	.00	.00	.00	.00
Program **000 - General Revenue** Totals		$0.00	$16,928.27	$0.00	$0.00	$0.00	$0.00
Level **9 - District Wide** Totals		$0.00	$16,928.27	$0.00	$0.00	$0.00	$0.00
Sub-Function **00 - Revenues** Totals		$0.00	$16,928.27	$0.00	$0.00	$0.00	$0.00
Function **00 - Revenue** Totals		$0.00	$16,928.27	$0.00	$0.00	$0.00	$0.00
Locations **650 - Epidem & Lab Capacity 93.323** Totals		$0.00	$16,928.27	$0.00	$0.00	$0.00	$0.00

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G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund **32 - School Grants Fund**							
REVENUE							
Locations **660 - Community Schools Grant 84.215J**							
Function **00 - Revenue**							
Sub-Function **00 - Revenues**							
Level **9 - District Wide**							
Program **000 - General Revenue**							
32-660-00-00-9-000-62460	Community Schools Grant	.00	1,811.72	131,188.28	131,188.00	.00	(131,188.00)
	Program **000 - General Revenue** Totals	$0.00	$1,811.72	$131,188.28	$131,188.00	$0.00	($131,188.00)
	Level **9 - District Wide** Totals	$0.00	$1,811.72	$131,188.28	$131,188.00	$0.00	($131,188.00)
	Sub-Function **00 - Revenues** Totals	$0.00	$1,811.72	$131,188.28	$131,188.00	$0.00	($131,188.00)
	Function **00 - Revenue** Totals	$0.00	$1,811.72	$131,188.28	$131,188.00	$0.00	($131,188.00)
	Locations **660 - Community Schools Grant 84.215J** Totals	$0.00	$1,811.72	$131,188.28	$131,188.00	$0.00	($131,188.00)
Locations **670 - SBMH2-Yr1 84.184H**							
Function **00 - Revenue**							
Sub-Function **00 - Revenues**							
Level **9 - District Wide**							
Program **000 - General Revenue**							
32-670-00-00-9-000-62320	School Based Mental Health SBMH2-Yr1 84.184H	.00	.00	239,568.73	195,900.00	206,441.00	10,541.00
	Program **000 - General Revenue** Totals	$0.00	$0.00	$239,568.73	$195,900.00	$206,441.00	$10,541.00
	Level **9 - District Wide** Totals	$0.00	$0.00	$239,568.73	$195,900.00	$206,441.00	$10,541.00
	Sub-Function **00 - Revenues** Totals	$0.00	$0.00	$239,568.73	$195,900.00	$206,441.00	$10,541.00
	Function **00 - Revenue** Totals	$0.00	$0.00	$239,568.73	$195,900.00	$206,441.00	$10,541.00
	Locations **670 - SBMH2-Yr1 84.184H** Totals	$0.00	$0.00	$239,568.73	$195,900.00	$206,441.00	$10,541.00
Locations **680 - ALL in Tutoring**							
Function **00 - Revenue**							
Sub-Function **00 - Revenues**							
Level **9 - District Wide**							
Program **000 - General Revenue**							
32-680-00-00-9-000-61119	ALL In Tutoring Per Pupil Funding	.00	.00	681,886.93	371,084.00	.00	(371,084.00)
	Program **000 - General Revenue** Totals	$0.00	$0.00	$681,886.93	$371,084.00	$0.00	($371,084.00)
	Level **9 - District Wide** Totals	$0.00	$0.00	$681,886.93	$371,084.00	$0.00	($371,084.00)
	Sub-Function **00 - Revenues** Totals	$0.00	$0.00	$681,886.93	$371,084.00	$0.00	($371,084.00)
	Function **00 - Revenue** Totals	$0.00	$0.00	$681,886.93	$371,084.00	$0.00	($371,084.00)
	Locations **680 - ALL in Tutoring** Totals	$0.00	$0.00	$681,886.93	$371,084.00	$0.00	($371,084.00)

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G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund **32 - School Grants Fund**							
REVENUE							
Locations **690 - Education-Homeless C&Y 84.196A**							
Function **00 - Revenue**							
Sub-Function **00 - Revenues**							
Level **9 - District Wide**							
Program **000 - General Revenue**							
32-690-00-00-9-000-62465	Educaton for Homeless C&Y 84.196A	.00	.00	3,000.00	.00	.00	.00
	Program **000 - General Revenue** Totals	$0.00	$0.00	$3,000.00	$0.00	$0.00	$0.00
	Level **9 - District Wide** Totals	$0.00	$0.00	$3,000.00	$0.00	$0.00	$0.00
	Sub-Function **00 - Revenues** Totals	$0.00	$0.00	$3,000.00	$0.00	$0.00	$0.00
	Function **00 - Revenue** Totals	$0.00	$0.00	$3,000.00	$0.00	$0.00	$0.00
	Locations **690 - Education-Homeless C&Y 84.196A** Totals	$0.00	$0.00	$3,000.00	$0.00	$0.00	$0.00
	REVENUE TOTALS	$6,861,975.37	$5,627,389.48	$5,180,804.54	$4,001,953.00	$3,614,257.00	($387,696.00)
EXPENSE							
Locations **110 - Central Instruction**							
Function **61 - Instruction**							
Sub-Function **10 - Classroom Instruction**							
Level **2 - Elementary**							
Program **110 - Regular Instruction**							
32-110-61-10-2-110-79999	Contingencies	.00	.00	.00	450,000.00	450,000.00	.00
	Program **110 - Regular Instruction** Totals	$0.00	$0.00	$0.00	$450,000.00	$450,000.00	$0.00
	Level **2 - Elementary** Totals	$0.00	$0.00	$0.00	$450,000.00	$450,000.00	$0.00
	Sub-Function **10 - Classroom Instruction** Totals	$0.00	$0.00	$0.00	$450,000.00	$450,000.00	$0.00
	Function **61 - Instruction** Totals	$0.00	$0.00	$0.00	$450,000.00	$450,000.00	$0.00
	Locations **110 - Central Instruction** Totals	$0.00	$0.00	$0.00	$450,000.00	$450,000.00	$0.00

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G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund **32 - School Grants Fund**							
EXPENSE							
Locations **200 - ISAEP Grant**							
Function **61 - Instruction**							
Sub-Function **10 - Classroom Instruction**							
Level **3 - Secondary**							
Program **120 - Special Education**							
32-200-61-10-3-120-71120	Compensation-Instructional Salaries	4,754.53	4,536.07	5,100.77	2,629.00	2,529.00	(100.00)
32-200-61-10-3-120-72100	FICA	363.72	347.03	390.18	202.00	155.00	(47.00)
32-200-61-10-3-120-76435	Supplies - Instructional	3,115.00	3,319.90	2,682.42	5,343.00	5,343.00	.00
	Program **120 - Special Education** Totals	$8,233.25	$8,203.00	$8,173.37	$8,174.00	$8,027.00	($147.00)
	Level **3 - Secondary** Totals	$8,233.25	$8,203.00	$8,173.37	$8,174.00	$8,027.00	($147.00)
	Sub-Function **10 - Classroom Instruction** Totals	$8,233.25	$8,203.00	$8,173.37	$8,174.00	$8,027.00	($147.00)
	Function **61 - Instruction** Totals	$8,233.25	$8,203.00	$8,173.37	$8,174.00	$8,027.00	($147.00)
	Locations **200 - ISAEP Grant** Totals	$8,233.25	$8,203.00	$8,173.37	$8,174.00	$8,027.00	($147.00)
Department **201 - Summer Manufacturing Camp**							
Function **61 - Instruction**							
Sub-Function **10 - Classroom Instruction**							
Level **6 - Summer**							
Program **160 - Summer**							
32-201-61-10-6-160-71120	Compensation-Instructional Salaries	.00	.00	.00	.00	7,431.00	7,431.00
32-201-61-10-6-160-72100	FICA	.00	.00	.00	.00	569.00	569.00
	Program **160 - Summer** Totals	$0.00	$0.00	$0.00	$0.00	$8,000.00	$8,000.00
	Level **6 - Summer** Totals	$0.00	$0.00	$0.00	$0.00	$8,000.00	$8,000.00
	Sub-Function **10 - Classroom Instruction** Totals	$0.00	$0.00	$0.00	$0.00	$8,000.00	$8,000.00
	Function **61 - Instruction** Totals	$0.00	$0.00	$0.00	$0.00	$8,000.00	$8,000.00
	Department **201 - Summer Manufacturing Camp** Totals	$0.00	$0.00	$0.00	$0.00	$8,000.00	$8,000.00

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G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund **32 - School Grants Fund**							
EXPENSE							
Locations **205 - Youth Tobacco Use Prevention**							
Function **62 - Administration, Attend. & Health**							
Sub-Function **62 - Admin, Attend. & Health**							
Level **9 - District Wide**							
Program **222 - Health Services**							
32-205-62-62-9-222-71135	Compensation - Health and Behavioral	.00	.00	.00	99,006.00	89,717.00	(9,289.00)
32-205-62-62-9-222-72100	FICA	.00	.00	.00	7,575.00	6,864.00	(711.00)
32-205-62-62-9-222-73037	Contractual Services - Other	.00	.00	.00	22,500.00	22,500.00	.00
32-205-62-62-9-222-75530	Travel - Other	.00	.00	.00	13,275.00	12,275.00	(1,000.00)
32-205-62-62-9-222-76045	Furniture and Equip <$5,000	.00	.00	.00	6,300.00	6,300.00	.00
32-205-62-62-9-222-76105	Supplies - Office	.00	.00	.00	10,344.00	10,344.00	.00
	Program **222 - Health Services** Totals	$0.00	$0.00	$0.00	$159,000.00	$148,000.00	($11,000.00)
	Level **9 - District Wide** Totals	$0.00	$0.00	$0.00	$159,000.00	$148,000.00	($11,000.00)
	Sub-Function **62 - Admin, Attend. & Health** Totals	$0.00	$0.00	$0.00	$159,000.00	$148,000.00	($11,000.00)
	Function **62 - Administration, Attend. & Health** Totals	$0.00	$0.00	$0.00	$159,000.00	$148,000.00	($11,000.00)
	Locations **205 - Youth Tobacco Use Prevention** Totals	$0.00	$0.00	$0.00	$159,000.00	$148,000.00	($11,000.00)
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	18,672.23	13,880.64	.00	.00	.00	.00
32-220-61-10-7-110-71150	Compensation-Clerical	25,214.02	22,345.40	.00	.00	.00	.00
32-220-61-10-7-110-72100	FICA	3,352.75	2,767.25	.00	.00	.00	.00
32-220-61-10-7-110-73037	Contractual Services - Other	16,608.08	15,020.00	.00	.00	.00	.00

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Fund **32 - School Grants Fund**							
EXPENSE							
Locations **220 - Race To GED Grant**							
Function **61 - Instruction**							
Sub-Function **10 - Classroom Instruction**							
Level **7 - Adult**							
Program **110 - Regular Instruction**							
32-220-61-10-7-110-76435	Supplies - Instructional	12,007.25	16,149.38	11,025.00	.00	.00	.00
	Program **110 - Regular Instruction** Totals	$75,854.33	$70,162.67	$11,025.00	$0.00	$0.00	$0.00
	Level **7 - Adult** Totals	$75,854.33	$70,162.67	$11,025.00	$0.00	$0.00	$0.00
	Sub-Function **10 - Classroom Instruction** Totals	$75,854.33	$70,162.67	$11,025.00	$0.00	$0.00	$0.00
	Function **61 - Instruction** Totals	$75,854.33	$70,162.67	$11,025.00	$0.00	$0.00	$0.00
	Locations **220 - Race To GED Grant** Totals	$75,854.33	$70,162.67	$11,025.00	$0.00	$0.00	$0.00
Locations **230 - Preschool Mini Grants**							
Function **61 - Instruction**							
Sub-Function **10 - Classroom Instruction**							
Level **8 - Pre-K**							
Program **180 - Pre-K Non- Sp Ed**							
32-230-61-10-8-180-71120	Compensation-Instructional Salaries	.00	.00	3,910.35	.00	.00	.00
32-230-61-10-8-180-71151	Compensation-Instructional Asst	16,046.87	11,062.22	10,076.86	17,957.00	17,693.00	(264.00)
32-230-61-10-8-180-71665	Bonus Payments To Teachers	.00	2,322.00	.00	.00	.00	.00
32-230-61-10-8-180-72100	FICA	1,227.59	1,142.32	1,070.03	1,374.00	1,353.00	(21.00)
	Program **180 - Pre-K Non- Sp Ed** Totals	$17,274.46	$14,526.54	$15,057.24	$19,331.00	$19,046.00	($285.00)
	Level **8 - Pre-K** Totals	$17,274.46	$14,526.54	$15,057.24	$19,331.00	$19,046.00	($285.00)
	Sub-Function **10 - Classroom Instruction** Totals	$17,274.46	$14,526.54	$15,057.24	$19,331.00	$19,046.00	($285.00)
	Function **61 - Instruction** Totals	$17,274.46	$14,526.54	$15,057.24	$19,331.00	$19,046.00	($285.00)
	Locations **230 - Preschool Mini Grants** Totals	$17,274.46	$14,526.54	$15,057.24	$19,331.00	$19,046.00	($285.00)

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G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund **32 - School Grants Fund**							
EXPENSE							
Locations **240 - Adult Basic Education Grant**							
Function **61 - Instruction**							
Sub-Function **10 - Classroom Instruction**							
Level **7 - Adult**							
Program **170 - Adult**							
32-240-61-10-7-170-71120	Compensation-Instructional Salaries	252,028.14	211,093.27	.00	.00	.00	.00
32-240-61-10-7-170-71150	Compensation-Clerical	8,274.00	5,360.60	.00	.00	.00	.00
32-240-61-10-7-170-71200	Compensation-OT	52.50	.00	.00	.00	.00	.00
32-240-61-10-7-170-72100	FICA	19,894.08	16,538.01	.00	.00	.00	.00
32-240-61-10-7-170-72220	VRS Hybrid Pension Contribution	.00	1,254.03	.00	.00	.00	.00
32-240-61-10-7-170-72300	Group Health and Dental Insurance	.00	755.16	.00	.00	.00	.00
32-240-61-10-7-170-72400	VRS Group Life Insurance	.00	85.36	.00	.00	.00	.00
32-240-61-10-7-170-72510	Hybrid Disability Insurance	.00	15.16	.00	.00	.00	.00
32-240-61-10-7-170-72750	VRS Retiree Health Care Credit	.00	77.08	.00	.00	.00	.00
32-240-61-10-7-170-73037	Contractual Services - Other	41,404.78	33,522.86	.00	.00	.00	.00
32-240-61-10-7-170-75202	Telephone Services	504.84	1,340.21	.00	.00	.00	.00
32-240-61-10-7-170-75530	Travel - Other	1,085.87	552.74	.00	.00	.00	.00
32-240-61-10-7-170-76435	Supplies - Instructional	53,159.02	39,315.65	3,867.00	.00	.00	.00
	Program **170 - Adult** Totals	$376,403.23	$309,910.13	$3,867.00	$0.00	$0.00	$0.00
Program **171 - Adult GAE**							
32-240-61-10-7-171-71120	Compensation-Instructional Salaries	35,729.15	34,737.80	.00	.00	.00	.00
32-240-61-10-7-171-72100	FICA	2,733.27	2,657.43	.00	.00	.00	.00
32-240-61-10-7-171-73037	Contractual Services - Other	.00	1,025.00	.00	.00	.00	.00
32-240-61-10-7-171-76435	Supplies - Instructional	.00	42.19	.00	.00	.00	.00
	Program **171 - Adult GAE** Totals	$38,462.42	$38,462.42	$0.00	$0.00	$0.00	$0.00
Program **172 - Adult Leadership**							
32-240-61-10-7-172-71110	Compensation-Administrative	50,336.34	58,264.00	.00	.00	.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 **172 - Adult Leadership**							
32-240-61-10-7-172-72100	FICA	3,807.93	4,415.37	.00	.00	.00	.00
32-240-61-10-7-172-72220	VRS Hybrid Pension Contribution	10,009.92	11,450.25	.00	.00	.00	.00
32-240-61-10-7-172-72300	Group Health and Dental Insurance	7,140.94	7,774.80	.00	.00	.00	.00
32-240-61-10-7-172-72400	VRS Group Life Insurance	808.50	938.96	.00	.00	.00	.00
32-240-61-10-7-172-72510	Hybrid Disability Insurance	143.63	166.76	.00	.00	.00	.00
32-240-61-10-7-172-72750	VRS Retiree Health Care Credit	730.09	847.88	.00	.00	.00	.00
32-240-61-10-7-172-73037	Contractual Services - Other	1,737.80	2,767.15	.00	.00	.00	.00
32-240-61-10-7-172-75530	Travel - Other	669.10	813.12	.00	.00	.00	.00
32-240-61-10-7-172-76435	Supplies - Instructional	1,899.98	199.98	.00	.00	.00	.00
	Program **172 - Adult Leadership** Totals	$77,284.23	$87,638.27	$0.00	$0.00	$0.00	$0.00
Program **173 - Adult C&I**							
32-240-61-10-7-173-73037	Contractual Services - Other	.00	1,788.18	.00	.00	.00	.00
32-240-61-10-7-173-75530	Travel - Other	.00	211.82	.00	.00	.00	.00
32-240-61-10-7-173-76435	Supplies - Instructional	2,000.00	.00	.00	.00	.00	.00
	Program **173 - Adult C&I** Totals	$2,000.00	$2,000.00	$0.00	$0.00	$0.00	$0.00
	Level **7 - Adult** Totals	$494,149.88	$438,010.82	$3,867.00	$0.00	$0.00	$0.00
	Sub-Function **10 - Classroom Instruction** Totals	$494,149.88	$438,010.82	$3,867.00	$0.00	$0.00	$0.00
	Function **61 - Instruction** Totals	$494,149.88	$438,010.82	$3,867.00	$0.00	$0.00	$0.00
	Locations **240 - Adult Basic Education Grant** Totals	$494,149.88	$438,010.82	$3,867.00	$0.00	$0.00	$0.00
Locations **250 - ESEA Title I Grant**							
Function **61 - Instruction**							
Sub-Function **10 - Classroom Instruction**							
Level **2 - Elementary**							
Program **110 - Regular Instruction**							
32-250-61-10-2-110-71120	Compensation-Instructional Salaries	129,269.04	142,335.63	154,697.87	275,085.00	143,729.00	(131,356.00)

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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**							
32-250-61-10-2-110-71151	Compensation-Instructional Asst	158,524.27	194,667.45	188,688.67	100,000.00	194,410.00	94,410.00
32-250-61-10-2-110-71665	Bonus Payments To Teachers	.00	18,576.00	.00	.00	.00	.00
32-250-61-10-2-110-72100	FICA	19,365.23	24,613.38	23,527.31	20,919.00	25,868.00	4,949.00
32-250-61-10-2-110-72210	VRS Pension Contribution	27,502.72	38,093.66	40,711.42	52,672.00	48,050.00	(4,622.00)
32-250-61-10-2-110-72220	VRS Hybrid Pension Contribution	20,949.90	17,459.73	17,963.54	.00	.00	.00
32-250-61-10-2-110-72300	Group Health and Dental Insurance	61,099.82	72,429.54	77,643.30	60,000.00	43,194.00	(16,806.00)
32-250-61-10-2-110-72400	VRS Group Life Insurance	3,906.40	4,479.06	4,730.64	4,000.00	3,990.00	(10.00)
32-250-61-10-2-110-72510	Hybrid Disability Insurance	300.00	250.12	257.22	300.00	300.00	.00
32-250-61-10-2-110-72750	VRS Retiree Health Care Credit	3,527.54	4,044.58	4,271.76	3,600.00	4,091.00	491.00
32-250-61-10-2-110-72800	Termination Pay for Vac/Sick Leave	.00	.00	7,749.60	.00	.00	.00
32-250-61-10-2-110-73037	Contractual Services - Other	34,043.20	45,521.04	38,028.75	41,235.00	20,872.00	(20,363.00)
32-250-61-10-2-110-76435	Supplies - Instructional	85,159.82	42,828.50	405.00	.00	109,316.00	109,316.00
	Program **110 - Regular Instruction** Totals	$543,647.94	$605,298.69	$558,675.08	$557,811.00	$593,820.00	$36,009.00
	Level **2 - Elementary** Totals	$543,647.94	$605,298.69	$558,675.08	$557,811.00	$593,820.00	$36,009.00
Level **3 - Secondary**							
Program **110 - Regular Instruction**							
32-250-61-10-3-110-73037	Contractual Services - Other	6,424.00	4,725.00	1,872.48	.00	.00	.00
32-250-61-10-3-110-76435	Supplies - Instructional	6,076.00	1,735.00	.00	.00	.00	.00
	Program **110 - Regular Instruction** Totals	$12,500.00	$6,460.00	$1,872.48	$0.00	$0.00	$0.00
	Level **3 - Secondary** Totals	$12,500.00	$6,460.00	$1,872.48	$0.00	$0.00	$0.00
	Sub-Function **10 - Classroom Instruction** Totals	$556,147.94	$611,758.69	$560,547.56	$557,811.00	$593,820.00	$36,009.00
	Function **61 - Instruction** Totals	$556,147.94	$611,758.69	$560,547.56	$557,811.00	$593,820.00	$36,009.00

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Fund **32 - School Grants Fund**							
EXPENSE							
Locations **250 - ESEA Title I Grant**							
Function **63 - Pupil Transportation**							
Sub-Function **63 - Pupil Transportation**							
Level **9 - District Wide**							
Program **320 - Vehicle Operation Services**							
32-250-63-63-9-320-71170	Compensation-Bus Drivers	4,000.00	.00	.00	3,716.00	.00	(3,716.00)
32-250-63-63-9-320-72100	FICA	.00	.00	.00	284.00	.00	(284.00)
	Program **320 - Vehicle Operation Services** Totals	$4,000.00	$0.00	$0.00	$4,000.00	$0.00	($4,000.00)
Program **330 - Transportation Monitoring Svcs**							
32-250-63-63-9-330-71172	Compensation-Bus Aides	.00	4,000.00	4,000.00	.00	4,000.00	4,000.00
	Program **330 - Transportation Monitoring Svcs** Totals	$0.00	$4,000.00	$4,000.00	$0.00	$4,000.00	$4,000.00
	Level **9 - District Wide** Totals	$4,000.00	$4,000.00	$4,000.00	$4,000.00	$4,000.00	$0.00
	Sub-Function **63 - Pupil Transportation** Totals	$4,000.00	$4,000.00	$4,000.00	$4,000.00	$4,000.00	$0.00
	Function **63 - Pupil Transportation** Totals	$4,000.00	$4,000.00	$4,000.00	$4,000.00	$4,000.00	$0.00
	Locations **250 - ESEA Title I Grant** Totals	$560,147.94	$615,758.69	$564,547.56	$561,811.00	$597,820.00	$36,009.00
Locations **270 - ESEA II A Teacher Qual Grant**							
Function **61 - Instruction**							
Sub-Function **10 - Classroom Instruction**							
Level **2 - Elementary**							
Program **110 - Regular Instruction**							
32-270-61-10-2-110-71120	Compensation-Instructional Salaries	6,400.00	5,440.00	6,400.00	13,600.00	17,600.00	4,000.00
32-270-61-10-2-110-71520	Compensation-Substitutes	10,956.39	.00	.00	.00	.00	.00
32-270-61-10-2-110-72100	FICA	969.26	416.16	489.60	1,040.00	1,346.00	306.00
32-270-61-10-2-110-73225	Professional Development - Conferences	53,734.66	31,633.81	32,314.42	65,516.00	110,821.00	45,305.00
32-270-61-10-2-110-75530	Travel - Other	3,584.59	5,197.78	3,491.52	18,081.00	12,538.00	(5,543.00)
32-270-61-10-2-110-76115	Supplies - Training	447.65	99.75	332.01	8,056.00	8,033.00	(23.00)
	Program **110 - Regular Instruction** Totals	$76,092.55	$42,787.50	$43,027.55	$106,293.00	$150,338.00	$44,045.00
	Level **2 - Elementary** Totals	$76,092.55	$42,787.50	$43,027.55	$106,293.00	$150,338.00	$44,045.00

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G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund **32 - School Grants Fund**							
EXPENSE							
Locations **270 - ESEA II A Teacher Qual Grant**							
Function **61 - Instruction**							
Sub-Function **10 - Classroom Instruction**							
Level **3 - Secondary**							
Program **110 - Regular Instruction**							
32-270-61-10-3-110-71120	Compensation-Instructional Salaries	1,600.00	1,600.00	1,600.00	.00	.00	.00
32-270-61-10-3-110-71520	Compensation-Substitutes	8,805.00	.00	.00	.00	.00	.00
32-270-61-10-3-110-72100	FICA	786.98	122.40	122.40	.00	.00	.00
32-270-61-10-3-110-73225	Professional Development - Conferences	31,310.56	29,025.61	14,153.45	.00	.00	.00
32-270-61-10-3-110-75530	Travel - Other	2,646.28	2,135.89	480.84	.00	.00	.00
32-270-61-10-3-110-76115	Supplies - Training	764.03	553.86	471.02	.00	.00	.00
	Program **110 - Regular Instruction** Totals	$45,912.85	$33,437.76	$16,827.71	$0.00	$0.00	$0.00
	Level **3 - Secondary** Totals	$45,912.85	$33,437.76	$16,827.71	$0.00	$0.00	$0.00
Level **4 - Middle**							
Program **110 - Regular Instruction**							
32-270-61-10-4-110-71120	Compensation-Instructional Salaries	1,600.00	1,600.00	1,600.00	.00	.00	.00
32-270-61-10-4-110-71520	Compensation-Substitutes	4,620.00	.00	.00	.00	.00	.00
32-270-61-10-4-110-72100	FICA	475.83	122.40	122.40	.00	.00	.00
32-270-61-10-4-110-73225	Professional Development - Conferences	20,080.30	14,937.11	21,651.17	.00	.00	.00
32-270-61-10-4-110-75530	Travel - Other	1,567.84	1,572.00	1,410.63	.00	.00	.00
32-270-61-10-4-110-76115	Supplies - Training	575.26	1,241.42	381.35	.00	.00	.00
	Program **110 - Regular Instruction** Totals	$28,919.23	$19,472.93	$25,165.55	$0.00	$0.00	$0.00
	Level **4 - Middle** Totals	$28,919.23	$19,472.93	$25,165.55	$0.00	$0.00	$0.00
	Sub-Function **10 - Classroom Instruction** Totals	$150,924.63	$95,698.19	$85,020.81	$106,293.00	$150,338.00	$44,045.00
	Function **61 - Instruction** Totals	$150,924.63	$95,698.19	$85,020.81	$106,293.00	$150,338.00	$44,045.00
	Locations **270 - ESEA II A Teacher Qual Grant** Totals	$150,924.63	$95,698.19	$85,020.81	$106,293.00	$150,338.00	$44,045.00

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G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund **32 - School Grants Fund**							
EXPENSE							
Locations **280 - ESEA III A Grant**							
Function **61 - Instruction**							
Sub-Function **10 - Classroom Instruction**							
Level **2 - Elementary**							
Program **110 - Regular Instruction**							
32-280-61-10-2-110-71120	Compensation-Instructional Salaries	10,993.00	15,217.00	4,375.00	18,299.00	15,609.00	(2,690.00)
32-280-61-10-2-110-72100	FICA	598.42	1,179.01	334.69	1,400.00	4,553.00	3,153.00
32-280-61-10-2-110-72220	VRS Hybrid Pension Contribution	1,824.20	.00	.00	.00	.00	.00
32-280-61-10-2-110-72300	Group Health and Dental Insurance	4,805.61	.00	.00	.00	.00	.00
32-280-61-10-2-110-72400	VRS Group Life Insurance	147.10	.00	.00	.00	.00	.00
32-280-61-10-2-110-72510	Hybrid Disability Insurance	26.10	.00	.00	.00	.00	.00
32-280-61-10-2-110-72750	VRS Retiree Health Care Credit	132.80	.00	.00	.00	.00	.00
32-280-61-10-2-110-73037	Contractual Services - Other	.00	.00	.00	.00	2,039.00	2,039.00
32-280-61-10-2-110-76435	Supplies - Instructional	.00	.00	6,864.18	.00	3,744.00	3,744.00
	Program **110 - Regular Instruction** Totals	$18,527.23	$16,396.01	$11,573.87	$19,699.00	$25,945.00	$6,246.00
Program **129 - Immigrant Children & Youth**							
32-280-61-10-2-129-71120	Compensation-Instructional Salaries	610.00	430.00	.00	.00	.00	.00
32-280-61-10-2-129-72100	FICA	46.68	32.90	.00	.00	.00	.00
	Program **129 - Immigrant Children & Youth** Totals	$656.68	$462.90	$0.00	$0.00	$0.00	$0.00
	Level **2 - Elementary** Totals	$19,183.91	$16,858.91	$11,573.87	$19,699.00	$25,945.00	$6,246.00
Level **3 - Secondary**							
Program **110 - Regular Instruction**							
32-280-61-10-3-110-76435	Supplies - Instructional	.00	.00	112.33	.00	.00	.00
	Program **110 - Regular Instruction** Totals	$0.00	$0.00	$112.33	$0.00	$0.00	$0.00
	Level **3 - Secondary** Totals	$0.00	$0.00	$112.33	$0.00	$0.00	$0.00

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G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund **32 - School Grants Fund**							
EXPENSE							
Locations **280 - ESEA III A Grant**							
Function **61 - Instruction**							
Sub-Function **10 - Classroom Instruction**							
Level **4 - Middle**							
Program **110 - Regular Instruction**							
32-280-61-10-4-110-76435	Supplies - Instructional	.00	.00	69.34	.00	.00	.00
Program **110 - Regular Instruction** Totals		$0.00	$0.00	$69.34	$0.00	$0.00	$0.00
Level **4 - Middle** Totals		$0.00	$0.00	$69.34	$0.00	$0.00	$0.00
Sub-Function **10 - Classroom Instruction** Totals		$19,183.91	$16,858.91	$11,755.54	$19,699.00	$25,945.00	$6,246.00
Function **61 - Instruction** Totals		$19,183.91	$16,858.91	$11,755.54	$19,699.00	$25,945.00	$6,246.00
Locations **280 - ESEA III A Grant** Totals		$19,183.91	$16,858.91	$11,755.54	$19,699.00	$25,945.00	$6,246.00
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	42,209.73	27,605.16	2,887.39	12,000.00	21,630.00	9,630.00
32-300-61-10-2-120-71151	Compensation-Instructional Asst	312,136.17	294,427.72	204,643.78	300,000.00	309,800.00	9,800.00
32-300-61-10-2-120-71200	Compensation-OT	.00	10.72	9.38	.00	.00	.00
32-300-61-10-2-120-71665	Bonus Payments To Teachers	.00	23,978.52	.00	.00	.00	.00
32-300-61-10-2-120-72100	FICA	25,610.61	25,412.22	15,596.09	22,340.00	22,251.00	(89.00)
32-300-61-10-2-120-72210	VRS Pension Contribution	5,899.06	127.86	4,372.86	5,760.00	5,760.00	.00
32-300-61-10-2-120-72220	VRS Hybrid Pension Contribution	37,620.94	39,039.91	29,126.81	38,500.00	38,500.00	.00
32-300-61-10-2-120-72300	Group Health and Dental Insurance	56,972.88	41,651.81	25,124.35	26,200.00	27,000.00	800.00
32-300-61-10-2-120-72400	VRS Group Life Insurance	3,608.25	3,515.91	3,075.78	4,050.00	4,050.00	.00
32-300-61-10-2-120-72510	Hybrid Disability Insurance	581.40	677.42	417.16	620.00	620.00	.00
32-300-61-10-2-120-72750	VRS Retiree Health Care Credit	3,251.15	3,144.45	2,745.75	3,710.00	3,100.00	(610.00)
32-300-61-10-2-120-72800	Termination Pay for Vac/Sick Leave	4,580.00	.00	.00	.00	.00	.00
32-300-61-10-2-120-73037	Contractual Services - Other	8,713.92	7,750.45	524.00	.00	.00	.00

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G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund **32 - School Grants Fund**							
EXPENSE							
Locations **300 - Flow Thru Title VI B Grant**							
Function **61 - Instruction**							
Sub-Function **10 - Classroom Instruction**							
Level **2 - Elementary**							
Program **120 - Special Education**							
32-300-61-10-2-120-73305	Set Aside Funds	.00	.00	.00	4,800.00	1,248.00	(3,552.00)
32-300-61-10-2-120-76435	Supplies - Instructional	3,234.85	4,091.50	.00	3,000.00	.00	(3,000.00)
	Program **120 - Special Education** Totals	$504,418.96	$471,433.65	$288,523.35	$420,980.00	$433,959.00	$12,979.00
	Level **2 - Elementary** Totals	$504,418.96	$471,433.65	$288,523.35	$420,980.00	$433,959.00	$12,979.00
Level **3 - Secondary**							
Program **120 - Special Education**							
32-300-61-10-3-120-71120	Compensation-Instructional Salaries	7,344.13	10,980.48	11,410.93	41,076.00	58,162.00	17,086.00
32-300-61-10-3-120-71151	Compensation-Instructional Asst	43,165.66	71,193.41	49,243.61	67,800.00	80,000.00	12,200.00
32-300-61-10-3-120-71665	Bonus Payments To Teachers	.00	4,644.00	.00	.00	.00	.00
32-300-61-10-3-120-72100	FICA	4,006.00	6,610.23	4,461.07	5,186.00	8,788.00	3,602.00
32-300-61-10-3-120-72210	VRS Pension Contribution	7,157.60	8,183.50	3,823.13	5,040.00	5,040.00	.00
32-300-61-10-3-120-72220	VRS Hybrid Pension Contribution	.00	3,352.66	5,646.96	8,568.00	8,568.00	.00
32-300-61-10-3-120-72300	Group Health and Dental Insurance	.00	18,571.84	18,915.42	30,024.00	30,024.00	.00
32-300-61-10-3-120-72400	VRS Group Life Insurance	577.10	930.10	763.55	1,080.00	1,080.00	.00
32-300-61-10-3-120-72510	Hybrid Disability Insurance	.00	48.00	80.87	128.00	128.00	.00
32-300-61-10-3-120-72750	VRS Retiree Health Care Credit	521.10	839.90	689.48	982.00	982.00	.00
32-300-61-10-3-120-72800	Termination Pay for Vac/Sick Leave	.00	2,957.20	.00	.00	.00	.00
32-300-61-10-3-120-73037	Contractual Services - Other	2,610.39	3,261.86	174.67	.00	.00	.00
32-300-61-10-3-120-76435	Supplies - Instructional	902.14	.00	.00	.00	.00	.00
	Program **120 - Special Education** Totals	$66,284.12	$131,573.18	$95,209.69	$159,884.00	$192,772.00	$32,888.00
	Level **3 - Secondary** Totals	$66,284.12	$131,573.18	$95,209.69	$159,884.00	$192,772.00	$32,888.00
Level **4 - Middle**							
Program **120 - Special Education**							
32-300-61-10-4-120-71120	Compensation-Instructional Salaries	167,047.38	152,314.72	163,276.15	115,589.00	55,440.00	(60,149.00)

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G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund **32 - School Grants Fund**							
EXPENSE							
Locations **300 - Flow Thru Title VI B Grant**							
Function **61 - Instruction**							
Sub-Function **10 - Classroom Instruction**							
Level **4 - Middle**							
Program **120 - Special Education**							
32-300-61-10-4-120-71151	Compensation-Instructional Asst	64,958.20	73,160.89	69,569.10	55,440.00	89,400.00	33,960.00
32-300-61-10-4-120-71665	Bonus Payments To Teachers	.00	3,870.00	.00	.00	.00	.00
32-300-61-10-4-120-72100	FICA	16,977.27	16,433.06	17,334.76	13,083.00	11,080.00	(2,003.00)
32-300-61-10-4-120-72210	VRS Pension Contribution	17,231.20	19,847.20	26,403.90	17,350.00	2,450.00	(14,900.00)
32-300-61-10-4-120-72220	VRS Hybrid Pension Contribution	18,317.30	13,797.18	19,730.73	19,610.00	24,950.00	5,340.00
32-300-61-10-4-120-72300	Group Health and Dental Insurance	42,785.36	46,912.02	37,927.58	42,610.00	15,110.00	(27,500.00)
32-300-61-10-4-120-72400	VRS Group Life Insurance	2,866.08	2,712.64	3,719.65	2,982.00	2,160.00	(822.00)
32-300-61-10-4-120-72510	Hybrid Disability Insurance	262.28	197.51	282.57	290.00	410.00	120.00
32-300-61-10-4-120-72750	VRS Retiree Health Care Credit	2,588.10	2,449.37	3,358.75	2,680.00	2,201.00	(479.00)
32-300-61-10-4-120-72800	Termination Pay for Vac/Sick Leave	.00	65.33	.00	.00	.00	.00
32-300-61-10-4-120-73037	Contractual Services - Other	4,130.99	873.34	174.66	.00	.00	.00
	Program **120 - Special Education** Totals	$337,164.16	$332,633.26	$341,777.85	$269,634.00	$203,201.00	($66,433.00)
	Level **4 - Middle** Totals	$337,164.16	$332,633.26	$341,777.85	$269,634.00	$203,201.00	($66,433.00)
	Sub-Function **10 - Classroom Instruction** Totals	$907,867.24	$935,640.09	$725,510.89	$850,498.00	$829,932.00	($20,566.00)
	Function **61 - Instruction** Totals	$907,867.24	$935,640.09	$725,510.89	$850,498.00	$829,932.00	($20,566.00)
	Locations **300 - Flow Thru Title VI B Grant** Totals	$907,867.24	$935,640.09	$725,510.89	$850,498.00	$829,932.00	($20,566.00)

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G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund **32 - School Grants Fund**							
EXPENSE							
Locations **310 - Perkins Vocational Ed Grant**							
Function **61 - Instruction**							
Sub-Function **10 - Classroom Instruction**							
Level **3 - Secondary**							
Program **130 - Vocational**							
32-310-61-10-3-130-71120	Compensation-Instructional Salaries	1,284.63	1,497.82	.00	3,000.00	3,000.00	.00
32-310-61-10-3-130-72100	FICA	98.27	114.55	.00	500.00	500.00	.00
32-310-61-10-3-130-73037	Contractual Services - Other	24,419.86	26,390.08	24,156.70	21,246.00	20,971.00	(275.00)
32-310-61-10-3-130-75530	Travel - Other	.00	315.00	438.00	.00	.00	.00
32-310-61-10-3-130-76435	Supplies - Instructional	19,020.21	25,205.01	33,836.86	33,751.00	34,593.00	842.00
	Program **130 - Vocational** Totals	$44,822.97	$53,522.46	$58,431.56	$58,497.00	$59,064.00	$567.00
	Level **3 - Secondary** Totals	$44,822.97	$53,522.46	$58,431.56	$58,497.00	$59,064.00	$567.00
Level **4 - Middle**							
Program **130 - Vocational**							
32-310-61-10-4-130-73037	Contractual Services - Other	.00	370.00	790.00	.00	.00	.00
32-310-61-10-4-130-76435	Supplies - Instructional	14,041.63	2,725.84	.00	.00	.00	.00
	Program **130 - Vocational** Totals	$14,041.63	$3,095.84	$790.00	$0.00	$0.00	$0.00
	Level **4 - Middle** Totals	$14,041.63	$3,095.84	$790.00	$0.00	$0.00	$0.00
	Sub-Function **10 - Classroom Instruction** Totals	$58,864.60	$56,618.30	$59,221.56	$58,497.00	$59,064.00	$567.00
	Function **61 - Instruction** Totals	$58,864.60	$56,618.30	$59,221.56	$58,497.00	$59,064.00	$567.00
	Locations **310 - Perkins Vocational Ed Grant** Totals	$58,864.60	$56,618.30	$59,221.56	$58,497.00	$59,064.00	$567.00
Locations **340 - School Security Grant**							
Function **64 - Operation & Maintenance**							
Sub-Function **64 - Operation & Maintenance**							
Level **2 - Elementary**							
Program **460 - Security Services**							
32-340-64-64-2-460-73180	Repair/Maint - Other Contracted	.00	2,180.41	.00	.00	.00	.00
32-340-64-64-2-460-73181	Repair/Maint - Other Contracted - Carver	2,503.79	26,815.00	9,175.00	.00	.00	.00
32-340-64-64-2-460-73182	Repair/Maint - Other Contracted - West	12,518.94	.00	.00	.00	.00	.00

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G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund **32 - School Grants Fund**							
EXPENSE							
Locations **340 - School Security Grant**							
Function **64 - Operation & Maintenance**							
Sub-Function **64 - Operation & Maintenance**							
Level **2 - Elementary**							
Program **460 - Security Services**							
32-340-64-64-2-460-73183	Repair/Maint - Other Contracted - East	.00	18,105.32	.00	.00	.00	.00
	Program **460 - Security Services** Totals	$15,022.73	$47,100.73	$9,175.00	$0.00	$0.00	$0.00
Program **461 - Security Services-Local Match**							
32-340-64-64-2-461-73180	Repair/Maint - Other Contracted	.00	.00	1,282.96	.00	.00	.00
	Program **461 - Security Services-Local Match** Totals	$0.00	$0.00	$1,282.96	$0.00	$0.00	$0.00
	Level **2 - Elementary** Totals	$15,022.73	$47,100.73	$10,457.96	$0.00	$0.00	$0.00
Level **3 - Secondary**							
Program **460 - Security Services**							
32-340-64-64-3-460-73180	Repair/Maint - Other Contracted	17,761.27	4,753.60	.00	.00	.00	.00
	Program **460 - Security Services** Totals	$17,761.27	$4,753.60	$0.00	$0.00	$0.00	$0.00
Program **461 - Security Services-Local Match**							
32-340-64-64-3-461-73180	Repair/Maint - Other Contracted	.00	.00	28,757.04	.00	.00	.00
	Program **461 - Security Services-Local Match** Totals	$0.00	$0.00	$28,757.04	$0.00	$0.00	$0.00
	Level **3 - Secondary** Totals	$17,761.27	$4,753.60	$28,757.04	$0.00	$0.00	$0.00
Level **4 - Middle**							
Program **460 - Security Services**							
32-340-64-64-4-460-73180	Repair/Maint - Other Contracted	6,523.79	35,647.84	33,150.00	.00	.00	.00
	Program **460 - Security Services** Totals	$6,523.79	$35,647.84	$33,150.00	$0.00	$0.00	$0.00
	Level **4 - Middle** Totals	$6,523.79	$35,647.84	$33,150.00	$0.00	$0.00	$0.00
Level **9 - District Wide**							
Program **460 - Security Services**							
32-340-64-64-9-460-78055	Technology Hardware	51,257.04	.00	.00	.00	.00	.00
	Program **460 - Security Services** Totals	$51,257.04	$0.00	$0.00	$0.00	$0.00	$0.00
	Level **9 - District Wide** Totals	$51,257.04	$0.00	$0.00	$0.00	$0.00	$0.00
	Sub-Function **64 - Operation & Maintenance** Totals	$90,564.83	$87,502.17	$72,365.00	$0.00	$0.00	$0.00

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G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund **32 - School Grants Fund**							
EXPENSE							
Locations **340 - School Security Grant**							
Function **64 - Operation & Maintenance** Totals		$90,564.83	$87,502.17	$72,365.00	$0.00	$0.00	$0.00
Locations **340 - School Security Grant** Totals		$90,564.83	$87,502.17	$72,365.00	$0.00	$0.00	$0.00
Locations **380 - Plugged In Virginia**							
Function **61 - Instruction**							
Sub-Function **10 - Classroom Instruction**							
Level **7 - Adult**							
Program **110 - Regular Instruction**							
32-380-61-10-7-110-76435	Supplies - Instructional	.00	16,265.69	.00	.00	.00	.00
Program **110 - Regular Instruction** Totals		$0.00	$16,265.69	$0.00	$0.00	$0.00	$0.00
Level **7 - Adult** Totals		$0.00	$16,265.69	$0.00	$0.00	$0.00	$0.00
Sub-Function **10 - Classroom Instruction** Totals		$0.00	$16,265.69	$0.00	$0.00	$0.00	$0.00
Function **61 - Instruction** Totals		$0.00	$16,265.69	$0.00	$0.00	$0.00	$0.00
Locations **380 - Plugged In Virginia** Totals		$0.00	$16,265.69	$0.00	$0.00	$0.00	$0.00
Locations **400 - VA Preschool Initiative Grants**							
Function **61 - Instruction**							
Sub-Function **10 - Classroom Instruction**							
Level **8 - Pre-K**							
Program **180 - Pre-K Non- Sp Ed**							
32-400-61-10-8-180-71120	Compensation-Instructional Salaries	116,434.05	158,384.46	231,415.90	301,914.00	406,506.00	104,592.00
32-400-61-10-8-180-71151	Compensation-Instructional Asst	16,656.89	.00	68,888.91	40,224.00	90,684.00	50,460.00
32-400-61-10-8-180-71200	Compensation-OT	.00	.00	47.32	.00	.00	.00
32-400-61-10-8-180-71665	Bonus Payments To Teachers	.00	6,192.00	.00	.00	.00	.00
32-400-61-10-8-180-72100	FICA	10,107.85	12,152.90	21,813.07	26,174.00	38,035.00	11,861.00
32-400-61-10-8-180-72210	VRS Pension Contribution	18,867.50	20,085.60	21,807.10	56,597.00	24,790.00	(31,807.00)
32-400-61-10-8-180-72220	VRS Hybrid Pension Contribution	509.56	7,928.82	27,978.80	.00	57,843.00	57,843.00
32-400-61-10-8-180-72300	Group Health and Dental Insurance	8,533.04	27,333.41	42,499.88	60,401.00	87,538.00	27,137.00
32-400-61-10-8-180-72400	VRS Group Life Insurance	1,562.28	2,258.67	4,013.66	4,563.00	5,869.00	1,306.00
32-400-61-10-8-180-72510	Hybrid Disability Insurance	7.30	113.58	575.10	.00	.00	.00
32-400-61-10-8-180-72750	VRS Retiree Health Care Credit	1,410.70	2,039.56	3,625.14	4,121.00	6,016.00	1,895.00

G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund **32 - School Grants Fund**							
EXPENSE							
Locations **400 - VA Preschool Initiative Grants**							
Function **61 - Instruction**							
Sub-Function **10 - Classroom Instruction**							
Level **8 - Pre-K**							
Program **180 - Pre-K Non- Sp Ed**							
32-400-61-10-8-180-73037	Contractual Services - Other	1,900.00	.00	899.00	.00	.00	.00
32-400-61-10-8-180-73255	Professional Development	3,218.80	.00	1,831.52	.00	.00	.00
32-400-61-10-8-180-76435	Supplies - Instructional	34,975.03	.00	.00	.00	.00	.00
32-400-61-10-8-180-78020	Furniture & Equipment >$5,000	.00	.00	27,606.60	.00	.00	.00
Program **180 - Pre-K Non- Sp Ed** Totals		$214,183.00	$236,489.00	$453,002.00	$493,994.00	$717,281.00	$223,287.00
Level **8 - Pre-K** Totals		$214,183.00	$236,489.00	$453,002.00	$493,994.00	$717,281.00	$223,287.00
Sub-Function **10 - Classroom Instruction** Totals		$214,183.00	$236,489.00	$453,002.00	$493,994.00	$717,281.00	$223,287.00
Function **61 - Instruction** Totals		$214,183.00	$236,489.00	$453,002.00	$493,994.00	$717,281.00	$223,287.00
Locations **400 - VA Preschool Initiative Grants** Totals		$214,183.00	$236,489.00	$453,002.00	$493,994.00	$717,281.00	$223,287.00
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	275.00	.00	.00	.00	.00	.00
32-410-61-10-7-170-72100	FICA	21.04	.00	.00	.00	.00	.00
Program **170 - Adult** Totals		$296.04	$0.00	$0.00	$0.00	$0.00	$0.00
Level **7 - Adult** Totals		$296.04	$0.00	$0.00	$0.00	$0.00	$0.00
Sub-Function **10 - Classroom Instruction** Totals		$296.04	$0.00	$0.00	$0.00	$0.00	$0.00
Function **61 - Instruction** Totals		$296.04	$0.00	$0.00	$0.00	$0.00	$0.00
Locations **410 - Health Profession Opportunity** Totals		$296.04	$0.00	$0.00	$0.00	$0.00	$0.00

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G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund **32 - School Grants Fund**							
EXPENSE							
Locations **420 - PBIS of the VTSS**							
Function **61 - Instruction**							
Sub-Function **10 - Classroom Instruction**							
Level **2 - Elementary**							
Program **110 - Regular Instruction**							
32-420-61-10-2-110-71120	Compensation-Instructional Salaries	9,600.85	9,561.44	7,406.18	.00	.00	.00
32-420-61-10-2-110-72100	FICA	734.62	731.46	566.57	.00	.00	.00
32-420-61-10-2-110-75530	Travel - Other	4,200.00	.00	256.32	.00	.00	.00
32-420-61-10-2-110-76435	Supplies - Instructional	442.34	3,976.79	3,319.52	.00	.00	.00
	Program **110 - Regular Instruction** Totals	$14,977.81	$14,269.69	$11,548.59	$0.00	$0.00	$0.00
	Level **2 - Elementary** Totals	$14,977.81	$14,269.69	$11,548.59	$0.00	$0.00	$0.00
Level **3 - Secondary**							
Program **110 - Regular Instruction**							
32-420-61-10-3-110-71120	Compensation-Instructional Salaries	800.00	1,600.00	3,100.00	.00	.00	.00
32-420-61-10-3-110-72100	FICA	61.20	122.40	237.15	.00	.00	.00
32-420-61-10-3-110-76435	Supplies - Instructional	.00	205.80	1,126.60	.00	.00	.00
	Program **110 - Regular Instruction** Totals	$861.20	$1,928.20	$4,463.75	$0.00	$0.00	$0.00
	Level **3 - Secondary** Totals	$861.20	$1,928.20	$4,463.75	$0.00	$0.00	$0.00
Level **4 - Middle**							
Program **110 - Regular Instruction**							
32-420-61-10-4-110-71120	Compensation-Instructional Salaries	1,334.87	1,600.00	2,400.00	.00	.00	.00
32-420-61-10-4-110-72100	FICA	102.12	122.40	183.60	.00	.00	.00
32-420-61-10-4-110-73037	Contractual Services - Other	500.00	.00	.00	.00	.00	.00
32-420-61-10-4-110-76435	Supplies - Instructional	2,186.21	33.66	359.29	.00	.00	.00
	Program **110 - Regular Instruction** Totals	$4,123.20	$1,756.06	$2,942.89	$0.00	$0.00	$0.00
	Level **4 - Middle** Totals	$4,123.20	$1,756.06	$2,942.89	$0.00	$0.00	$0.00
	Sub-Function **10 - Classroom Instruction** Totals	$19,962.21	$17,953.95	$18,955.23	$0.00	$0.00	$0.00
	Function **61 - Instruction** Totals	$19,962.21	$17,953.95	$18,955.23	$0.00	$0.00	$0.00
	Locations **420 - PBIS of the VTSS** Totals	$19,962.21	$17,953.95	$18,955.23	$0.00	$0.00	$0.00

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Fund **32 - School Grants Fund**							
EXPENSE							
Locations **440 - Student Supp & Acad Achievement**							
Function **61 - Instruction**							
Sub-Function **10 - Classroom Instruction**							
Level **2 - Elementary**							
Program **110 - Regular Instruction**							
32-440-61-10-2-110-76435	Supplies - Instructional	6,672.49	.00	.00	.00	.00	.00
	Program **110 - Regular Instruction** Totals	$6,672.49	$0.00	$0.00	$0.00	$0.00	$0.00
	Level **2 - Elementary** Totals	$6,672.49	$0.00	$0.00	$0.00	$0.00	$0.00
Level **4 - Middle**							
Program **110 - Regular Instruction**							
32-440-61-10-4-110-73037	Contractual Services - Other	32,923.06	23,940.33	16,039.00	40,643.00	59,347.00	18,704.00
32-440-61-10-4-110-76435	Supplies - Instructional	.00	12,249.15	28.47	.00	529.00	529.00
	Program **110 - Regular Instruction** Totals	$32,923.06	$36,189.48	$16,067.47	$40,643.00	$59,876.00	$19,233.00
Program **150 - Other**							
32-440-61-10-4-150-71620	Compensation-Extracurricular Supplements	4,168.00	4,168.00	2,084.00	3,126.00	4,168.00	1,042.00
32-440-61-10-4-150-72100	FICA	318.80	318.80	159.40	239.00	319.00	80.00
	Program **150 - Other** Totals	$4,486.80	$4,486.80	$2,243.40	$3,365.00	$4,487.00	$1,122.00
	Level **4 - Middle** Totals	$37,409.86	$40,676.28	$18,310.87	$44,008.00	$64,363.00	$20,355.00
	Sub-Function **10 - Classroom Instruction** Totals	$44,082.35	$40,676.28	$18,310.87	$44,008.00	$64,363.00	$20,355.00
	Function **61 - Instruction** Totals	$44,082.35	$40,676.28	$18,310.87	$44,008.00	$64,363.00	$20,355.00
	Locations **440 - Student Supp & Acad Achievement** Totals	$44,082.35	$40,676.28	$18,310.87	$44,008.00	$64,363.00	$20,355.00
Locations **460 - Year Round School**							
Function **61 - Instruction**							
Sub-Function **10 - Classroom Instruction**							
Level **6 - Summer**							
Program **161 - Summer Startup**							
32-460-61-10-6-161-71120	Compensation-Instructional Salaries	109,626.07	.00	.00	.00	234,400.00	234,400.00
32-460-61-10-6-161-72100	FICA	9,836.70	.00	.00	.00	17,932.00	17,932.00
32-460-61-10-6-161-73037	Contractual Services - Other	11,615.89	.00	.00	.00	22,888.00	22,888.00
32-460-61-10-6-161-76435	Supplies - Instructional	106,179.64	.00	.00	.00	24,780.00	24,780.00
	Program **161 - Summer Startup** Totals	$237,258.30	$0.00	$0.00	$0.00	$300,000.00	$300,000.00

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Fund **32 - School Grants Fund**							
EXPENSE							
Locations **460 - Year Round School**							
Function **61 - Instruction**							
Sub-Function **10 - Classroom Instruction**							
Level **6 - Summer**							
Program **162 - Summer Startup Yr 2**							
32-460-61-10-6-162-71120	Compensation-Instructional Salaries	13,282.50	88,517.47	.00	.00	.00	.00
32-460-61-10-6-162-72100	FICA	1,016.12	6,794.34	.00	.00	.00	.00
32-460-61-10-6-162-73037	Contractual Services - Other	5,998.00	7,046.00	7,931.27	.00	.00	.00
32-460-61-10-6-162-76435	Supplies - Instructional	92,864.48	76,549.82	.00	.00	.00	.00
	Program **162 - Summer Startup Yr 2** Totals	$113,161.10	$178,907.63	$7,931.27	$0.00	$0.00	$0.00
Program **163 - Summer Startup Yr 3**							
32-460-61-10-6-163-71120	Compensation-Instructional Salaries	.00	18,216.25	83,583.75	.00	.00	.00
32-460-61-10-6-163-72100	FICA	.00	1,393.59	6,394.11	.00	.00	.00
32-460-61-10-6-163-73037	Contractual Services - Other	.00	4,006.50	10,993.50	.00	.00	.00
32-460-61-10-6-163-76435	Supplies - Instructional	.00	112,420.90	62,991.40	.00	.00	.00
	Program **163 - Summer Startup Yr 3** Totals	$0.00	$136,037.24	$163,962.76	$0.00	$0.00	$0.00
Program **164 - Summer Startup Yr 4**							
32-460-61-10-6-164-71120	Compensation-Instructional Salaries	.00	.00	14,691.25	.00	.00	.00
32-460-61-10-6-164-72100	FICA	.00	.00	1,123.93	.00	.00	.00
32-460-61-10-6-164-73037	Contractual Services - Other	.00	.00	6,816.73	.00	.00	.00
	Program **164 - Summer Startup Yr 4** Totals	$0.00	$0.00	$22,631.91	$0.00	$0.00	$0.00
Program **168 - Extended School Year-Local Match**							
32-460-61-10-6-168-71120	Compensation-Instructional Salaries	.00	.00	56,188.66	.00	.00	.00
32-460-61-10-6-168-72100	FICA	.00	.00	3,811.34	.00	.00	.00
	Program **168 - Extended School Year-Local Match** Totals	$0.00	$0.00	$60,000.00	$0.00	$0.00	$0.00
	Level **6 - Summer** Totals	$350,419.40	$314,944.87	$254,525.94	$0.00	$300,000.00	$300,000.00
	Sub-Function **10 - Classroom Instruction** Totals	$350,419.40	$314,944.87	$254,525.94	$0.00	$300,000.00	$300,000.00
	Function **61 - Instruction** Totals	$350,419.40	$314,944.87	$254,525.94	$0.00	$300,000.00	$300,000.00
	Locations **460 - Year Round School** Totals	$350,419.40	$314,944.87	$254,525.94	$0.00	$300,000.00	$300,000.00

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Fund **32 - School Grants Fund**							
EXPENSE							
Locations **480 - CARES Act**							
Function **61 - Instruction**							
Sub-Function **10 - Classroom Instruction**							
Level **2 - Elementary**							
Program **110 - Regular Instruction**							
32-480-61-10-2-110-76045	Furniture and Equip <$5,000	36,091.09	.00	.00	.00	.00	.00
	Program **110 - Regular Instruction** Totals	$36,091.09	$0.00	$0.00	$0.00	$0.00	$0.00
	Level **2 - Elementary** Totals	$36,091.09	$0.00	$0.00	$0.00	$0.00	$0.00
Level **3 - Secondary**							
Program **110 - Regular Instruction**							
32-480-61-10-3-110-76530	Computer Supplies	1,197.00	.00	.00	.00	.00	.00
	Program **110 - Regular Instruction** Totals	$1,197.00	$0.00	$0.00	$0.00	$0.00	$0.00
	Level **3 - Secondary** Totals	$1,197.00	$0.00	$0.00	$0.00	$0.00	$0.00
	Sub-Function **10 - Classroom Instruction** Totals	$37,288.09	$0.00	$0.00	$0.00	$0.00	$0.00
	Function **61 - Instruction** Totals	$37,288.09	$0.00	$0.00	$0.00	$0.00	$0.00
Function **62 - Administration, Attend. & Health**							
Sub-Function **62 - Admin, Attend. & Health**							
Level **9 - District Wide**							
Program **211 - Board Services**							
32-480-62-62-9-211-75802	Dues	5,000.00	.00	.00	.00	.00	.00
	Program **211 - Board Services** Totals	$5,000.00	$0.00	$0.00	$0.00	$0.00	$0.00
Program **222 - Health Services**							
32-480-62-62-9-222-71131	Compensation-School Nurses	25,384.16	.00	.00	.00	.00	.00
32-480-62-62-9-222-72100	FICA	1,945.72	.00	.00	.00	.00	.00
32-480-62-62-9-222-72210	VRS Pension Contribution	4,496.55	.00	.00	.00	.00	.00
32-480-62-62-9-222-72300	Group Health and Dental Insurance	166.00	.00	.00	.00	.00	.00
32-480-62-62-9-222-72400	VRS Group Life Insurance	362.55	.00	.00	.00	.00	.00
32-480-62-62-9-222-72750	VRS Retiree Health Care Credit	327.35	.00	.00	.00	.00	.00

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Fund **32 - School Grants Fund**							
EXPENSE							
Locations **480 - CARES Act**							
Function **62 - Administration, Attend. & Health**							
Sub-Function **62 - Admin, Attend. & Health**							
Level **9 - District Wide**							
Program **222 - Health Services**							
32-480-62-62-9-222-73115	Printing Services	360.00	.00	.00	.00	.00	.00
	Program **222 - Health Services** Totals	$33,042.33	$0.00	$0.00	$0.00	$0.00	$0.00
	Level **9 - District Wide** Totals	$38,042.33	$0.00	$0.00	$0.00	$0.00	$0.00
	Sub-Function **62 - Admin, Attend. & Health** Totals	$38,042.33	$0.00	$0.00	$0.00	$0.00	$0.00
	Function **62 - Administration, Attend. & Health** Totals	$38,042.33	$0.00	$0.00	$0.00	$0.00	$0.00
Function **63 - Pupil Transportation**							
Sub-Function **63 - Pupil Transportation**							
Level **9 - District Wide**							
Program **320 - Vehicle Operation Services**							
32-480-63-63-9-320-71170	Compensation-Bus Drivers	6,989.22	.00	.00	.00	.00	.00
32-480-63-63-9-320-72100	FICA	506.15	.00	.00	.00	.00	.00
32-480-63-63-9-320-72220	VRS Hybrid Pension Contribution	184.92	.00	.00	.00	.00	.00
32-480-63-63-9-320-72300	Group Health and Dental Insurance	3,668.60	.00	.00	.00	.00	.00
32-480-63-63-9-320-72400	VRS Group Life Insurance	107.76	.00	.00	.00	.00	.00
32-480-63-63-9-320-72510	Hybrid Disability Insurance	42.48	.00	.00	.00	.00	.00
32-480-63-63-9-320-72750	VRS Retiree Health Care Credit	90.90	.00	.00	.00	.00	.00
32-480-63-63-9-320-76110	Supplies - Operational	345.76	.00	.00	.00	.00	.00
	Program **320 - Vehicle Operation Services** Totals	$11,935.79	$0.00	$0.00	$0.00	$0.00	$0.00
	Level **9 - District Wide** Totals	$11,935.79	$0.00	$0.00	$0.00	$0.00	$0.00
	Sub-Function **63 - Pupil Transportation** Totals	$11,935.79	$0.00	$0.00	$0.00	$0.00	$0.00
	Function **63 - Pupil Transportation** Totals	$11,935.79	$0.00	$0.00	$0.00	$0.00	$0.00

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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**							
32-480-64-64-9-420-71190	Compensation-Custodians	15,799.51	.00	.00	.00	.00	.00
32-480-64-64-9-420-71200	Compensation-OT	281.84	.00	.00	.00	.00	.00
32-480-64-64-9-420-72100	FICA	969.35	.00	.00	.00	.00	.00
32-480-64-64-9-420-72220	VRS Hybrid Pension Contribution	552.72	.00	.00	.00	.00	.00
32-480-64-64-9-420-72300	Group Health and Dental Insurance	4,931.20	.00	.00	.00	.00	.00
32-480-64-64-9-420-72400	VRS Group Life Insurance	211.60	.00	.00	.00	.00	.00
32-480-64-64-9-420-72510	Hybrid Disability Insurance	83.36	.00	.00	.00	.00	.00
32-480-64-64-9-420-72750	VRS Retiree Health Care Credit	178.40	.00	.00	.00	.00	.00
32-480-64-64-9-420-76110	Supplies - Operational	19,567.26	.00	.00	.00	.00	.00
	Program **420 - Building Services** Totals	$42,575.24	$0.00	$0.00	$0.00	$0.00	$0.00
	Level **9 - District Wide** Totals	$42,575.24	$0.00	$0.00	$0.00	$0.00	$0.00
	Sub-Function **64 - Operation & Maintenance** Totals	$42,575.24	$0.00	$0.00	$0.00	$0.00	$0.00
	Function **64 - Operation & Maintenance** Totals	$42,575.24	$0.00	$0.00	$0.00	$0.00	$0.00
Function **68 - Technology**							
Sub-Function **21 - Student Guidance**							
Level **9 - District Wide**							
Program **800 - Technology**							
32-480-68-21-9-800-73205	Software Licensing Fees	19,500.00	.00	.00	.00	.00	.00
	Program **800 - Technology** Totals	$19,500.00	$0.00	$0.00	$0.00	$0.00	$0.00
	Level **9 - District Wide** Totals	$19,500.00	$0.00	$0.00	$0.00	$0.00	$0.00
	Sub-Function **21 - Student Guidance** Totals	$19,500.00	$0.00	$0.00	$0.00	$0.00	$0.00
	Function **68 - Technology** Totals	$19,500.00	$0.00	$0.00	$0.00	$0.00	$0.00
	Locations **480 - CARES Act** Totals	$149,341.45	$0.00	$0.00	$0.00	$0.00	$0.00

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Fund **32 - School Grants Fund**							
EXPENSE							
Locations **500 - CARES GEER 84.425C**							
Function **61 - Instruction**							
Sub-Function **10 - Classroom Instruction**							
Level **3 - Secondary**							
Program **110 - Regular Instruction**							
32-500-61-10-3-110-76530	Computer Supplies	399.00	.00	.00	.00	.00	.00
	Program **110 - Regular Instruction** Totals	$399.00	$0.00	$0.00	$0.00	$0.00	$0.00
	Level **3 - Secondary** Totals	$399.00	$0.00	$0.00	$0.00	$0.00	$0.00
	Sub-Function **10 - Classroom Instruction** Totals	$399.00	$0.00	$0.00	$0.00	$0.00	$0.00
	Function **61 - Instruction** Totals	$399.00	$0.00	$0.00	$0.00	$0.00	$0.00
Function **64 - Operation & Maintenance**							
Sub-Function **64 - Operation & Maintenance**							
Level **9 - District Wide**							
Program **420 - Building Services**							
32-500-64-64-9-420-71187	Compensation-Student Workers	401.50	1,648.50	.00	.00	.00	.00
32-500-64-64-9-420-72100	FICA	30.71	126.11	.00	.00	.00	.00
32-500-64-64-9-420-75001	Telecom/ Internet Services	1,731.20	450.00	.00	.00	.00	.00
	Program **420 - Building Services** Totals	$2,163.41	$2,224.61	$0.00	$0.00	$0.00	$0.00
	Level **9 - District Wide** Totals	$2,163.41	$2,224.61	$0.00	$0.00	$0.00	$0.00
	Sub-Function **64 - Operation & Maintenance** Totals	$2,163.41	$2,224.61	$0.00	$0.00	$0.00	$0.00
	Function **64 - Operation & Maintenance** Totals	$2,163.41	$2,224.61	$0.00	$0.00	$0.00	$0.00
Function **68 - Technology**							
Sub-Function **10 - Classroom Instruction**							
Level **9 - District Wide**							
Program **800 - Technology**							
32-500-68-10-9-800-78050	Technology Addl VPSA Eligible	38,219.00	9,295.61	.00	.00	.00	.00
	Program **800 - Technology** Totals	$38,219.00	$9,295.61	$0.00	$0.00	$0.00	$0.00
	Level **9 - District Wide** Totals	$38,219.00	$9,295.61	$0.00	$0.00	$0.00	$0.00
	Sub-Function **10 - Classroom Instruction** Totals	$38,219.00	$9,295.61	$0.00	$0.00	$0.00	$0.00

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G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund **32 - School Grants Fund**							
EXPENSE							
Locations **500 - CARES GEER 84.425C**							
Function **68 - Technology**							
Sub-Function **21 - Student Guidance**							
Level **9 - District Wide**							
Program **800 - Technology**							
32-500-68-21-9-800-73205	Software Licensing Fees	54,984.57	7,283.50	.00	.00	.00	.00
	Program **800 - Technology** Totals	$54,984.57	$7,283.50	$0.00	$0.00	$0.00	$0.00
	Level **9 - District Wide** Totals	$54,984.57	$7,283.50	$0.00	$0.00	$0.00	$0.00
	Sub-Function **21 - Student Guidance** Totals	$54,984.57	$7,283.50	$0.00	$0.00	$0.00	$0.00
	Function **68 - Technology** Totals	$93,203.57	$16,579.11	$0.00	$0.00	$0.00	$0.00
	Locations **500 - CARES GEER 84.425C** Totals	$95,765.98	$18,803.72	$0.00	$0.00	$0.00	$0.00
Locations **510 - CARES ESSER 84.425D**							
Function **61 - Instruction**							
Sub-Function **10 - Classroom Instruction**							
Level **2 - Elementary**							
Program **120 - Special Education**							
32-510-61-10-2-120-73275	Therapeutic Services -Sp Ed	801.86	.00	.00	.00	.00	.00
	Program **120 - Special Education** Totals	$801.86	$0.00	$0.00	$0.00	$0.00	$0.00
	Level **2 - Elementary** Totals	$801.86	$0.00	$0.00	$0.00	$0.00	$0.00
Level **3 - Secondary**							
Program **120 - Special Education**							
32-510-61-10-3-120-73275	Therapeutic Services -Sp Ed	1,270.00	.00	.00	.00	.00	.00
	Program **120 - Special Education** Totals	$1,270.00	$0.00	$0.00	$0.00	$0.00	$0.00
	Level **3 - Secondary** Totals	$1,270.00	$0.00	$0.00	$0.00	$0.00	$0.00
Level **4 - Middle**							
Program **120 - Special Education**							
32-510-61-10-4-120-73275	Therapeutic Services -Sp Ed	50.00	.00	.00	.00	.00	.00
32-510-61-10-4-120-76431	Special Ed - General	48.98	.00	.00	.00	.00	.00
	Program **120 - Special Education** Totals	$98.98	$0.00	$0.00	$0.00	$0.00	$0.00
	Level **4 - Middle** Totals	$98.98	$0.00	$0.00	$0.00	$0.00	$0.00
	Sub-Function **10 - Classroom Instruction** Totals	$2,170.84	$0.00	$0.00	$0.00	$0.00	$0.00
	Function **61 - Instruction** Totals	$2,170.84	$0.00	$0.00	$0.00	$0.00	$0.00

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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	13,769.18	.00	.00	.00	.00	.00
	Program **420 - Building Services** Totals	$13,769.18	$0.00	$0.00	$0.00	$0.00	$0.00
	Level **9 - District Wide** Totals	$13,769.18	$0.00	$0.00	$0.00	$0.00	$0.00
	Sub-Function **64 - Operation & Maintenance** Totals	$13,769.18	$0.00	$0.00	$0.00	$0.00	$0.00
	Function **64 - Operation & Maintenance** Totals	$13,769.18	$0.00	$0.00	$0.00	$0.00	$0.00
	Locations **510 - CARES ESSER 84.425D** Totals	$15,940.02	$0.00	$0.00	$0.00	$0.00	$0.00
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	22,280.00	22,280.00	22,280.00	22,280.00	22,280.00	.00
32-520-61-10-3-110-72100	FICA	1,704.42	1,704.42	1,704.42	1,704.00	1,704.00	.00
32-520-61-10-3-110-73037	Contractual Services - Other	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	.00
32-520-61-10-3-110-75530	Travel - Other	.00	.00	.00	500.00	816.00	316.00
32-520-61-10-3-110-76435	Supplies - Instructional	1,015.58	1,015.58	1,015.58	516.00	200.00	(316.00)
	Program **110 - Regular Instruction** Totals	$30,000.00	$30,000.00	$30,000.00	$30,000.00	$30,000.00	$0.00
	Level **3 - Secondary** Totals	$30,000.00	$30,000.00	$30,000.00	$30,000.00	$30,000.00	$0.00
	Sub-Function **10 - Classroom Instruction** Totals	$30,000.00	$30,000.00	$30,000.00	$30,000.00	$30,000.00	$0.00
	Function **61 - Instruction** Totals	$30,000.00	$30,000.00	$30,000.00	$30,000.00	$30,000.00	$0.00
	Locations **520 - Jobs for VA Graduates-JVG Grant** Totals	$30,000.00	$30,000.00	$30,000.00	$30,000.00	$30,000.00	$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	256,445.96	34,598.97	.00	.00	.00	.00

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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**							
32-530-61-10-2-110-71151	Compensation-Instructional Asst	47,000.84	.00	.00	.00	.00	.00
32-530-61-10-2-110-71665	Bonus Payments To Teachers	.00	4,644.00	.00	.00	.00	.00
32-530-61-10-2-110-72100	FICA	22,828.65	2,973.16	.00	.00	.00	.00
32-530-61-10-2-110-72210	VRS Pension Contribution	50,321.70	6,812.26	.00	.00	.00	.00
32-530-61-10-2-110-72300	Group Health and Dental Insurance	29,974.40	4,931.48	.00	.00	.00	.00
32-530-61-10-2-110-72400	VRS Group Life Insurance	4,057.30	549.22	.00	.00	.00	.00
32-530-61-10-2-110-72750	VRS Retiree Health Care Credit	3,663.60	495.95	.00	.00	.00	.00
32-530-61-10-2-110-76435	Supplies - Instructional	1,984.42	.00	.00	.00	.00	.00
	Program **110 - Regular Instruction** Totals	$416,276.87	$55,005.04	$0.00	$0.00	$0.00	$0.00
Program **120 - Special Education**							
32-530-61-10-2-120-71120	Compensation-Instructional Salaries	28,720.77	.00	.00	.00	.00	.00
32-530-61-10-2-120-72100	FICA	2,193.84	.00	.00	.00	.00	.00
32-530-61-10-2-120-72220	VRS Hybrid Pension Contribution	4,846.77	.00	.00	.00	.00	.00
32-530-61-10-2-120-72300	Group Health and Dental Insurance	3,676.64	.00	.00	.00	.00	.00
32-530-61-10-2-120-72400	VRS Group Life Insurance	390.75	.00	.00	.00	.00	.00
32-530-61-10-2-120-72510	Hybrid Disability Insurance	69.41	.00	.00	.00	.00	.00
32-530-61-10-2-120-72750	VRS Retiree Health Care Credit	352.88	.00	.00	.00	.00	.00
	Program **120 - Special Education** Totals	$40,251.06	$0.00	$0.00	$0.00	$0.00	$0.00
	Level **2 - Elementary** Totals	$456,527.93	$55,005.04	$0.00	$0.00	$0.00	$0.00
Level **3 - Secondary**							
Program **110 - Regular Instruction**							
32-530-61-10-3-110-71120	Compensation-Instructional Salaries	81,663.38	36,291.88	.00	.00	.00	.00

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Fund **32 - School Grants Fund**							
EXPENSE							
Locations **530 - CRRSA ESSER II 84.425D**							
Function **61 - Instruction**							
Sub-Function **10 - Classroom Instruction**							
Level **3 - Secondary**							
Program **110 - Regular Instruction**							
32-530-61-10-3-110-71665	Bonus Payments To Teachers	.00	1,548.00	.00	.00	.00	.00
32-530-61-10-3-110-72100	FICA	5,884.40	2,523.42	.00	.00	.00	.00
32-530-61-10-3-110-72210	VRS Pension Contribution	17,519.88	10,773.21	.00	.00	.00	.00
32-530-61-10-3-110-72300	Group Health and Dental Insurance	14,057.48	9,492.96	.00	.00	.00	.00
32-530-61-10-3-110-72400	VRS Group Life Insurance	1,412.56	868.56	.00	.00	.00	.00
32-530-61-10-3-110-72750	VRS Retiree Health Care Credit	1,275.49	784.35	.00	.00	.00	.00
	Program **110 - Regular Instruction** Totals	$121,813.19	$62,282.38	$0.00	$0.00	$0.00	$0.00
	Level **3 - Secondary** Totals	$121,813.19	$62,282.38	$0.00	$0.00	$0.00	$0.00
Level **4 - Middle**							
Program **110 - Regular Instruction**							
32-530-61-10-4-110-71120	Compensation-Instructional Salaries	16,957.44	5,119.14	.00	.00	.00	.00
32-530-61-10-4-110-71151	Compensation-Instructional Asst	24,497.48	16,411.75	.00	.00	.00	.00
32-530-61-10-4-110-71665	Bonus Payments To Teachers	.00	1,548.00	.00	.00	.00	.00
32-530-61-10-4-110-72100	FICA	2,497.79	1,513.93	.00	.00	.00	.00
32-530-61-10-4-110-72210	VRS Pension Contribution	3,062.88	.00	.00	.00	.00	.00
32-530-61-10-4-110-72220	VRS Hybrid Pension Contribution	4,043.70	3,706.39	.00	.00	.00	.00
32-530-61-10-4-110-72300	Group Health and Dental Insurance	9,084.40	7,124.52	.00	.00	.00	.00
32-530-61-10-4-110-72400	VRS Group Life Insurance	572.93	334.89	.00	.00	.00	.00
32-530-61-10-4-110-72510	Hybrid Disability Insurance	57.90	59.49	.00	.00	.00	.00
32-530-61-10-4-110-72750	VRS Retiree Health Care Credit	517.39	302.40	.00	.00	.00	.00
	Program **110 - Regular Instruction** Totals	$61,291.91	$36,120.51	$0.00	$0.00	$0.00	$0.00

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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 **120 - Special Education**							
32-530-61-10-4-120-71120	Compensation-Instructional Salaries	48,744.96	.00	.00	.00	.00	.00
32-530-61-10-4-120-72100	FICA	3,637.45	.01	.00	.00	.00	.00
32-530-61-10-4-120-72220	VRS Hybrid Pension Contribution	8,093.90	.00	.00	.00	.00	.00
32-530-61-10-4-120-72300	Group Health and Dental Insurance	7,660.88	.00	.00	.00	.00	.00
32-530-61-10-4-120-72400	VRS Group Life Insurance	652.60	.00	.00	.00	.00	.00
32-530-61-10-4-120-72510	Hybrid Disability Insurance	115.90	.00	.00	.00	.00	.00
32-530-61-10-4-120-72750	VRS Retiree Health Care Credit	589.30	.00	.00	.00	.00	.00
Program **120 - Special Education** Totals		$69,494.99	$0.01	$0.00	$0.00	$0.00	$0.00
Level **4 - Middle** Totals		$130,786.90	$36,120.52	$0.00	$0.00	$0.00	$0.00
Sub-Function **10 - Classroom Instruction** Totals		$709,128.02	$153,407.94	$0.00	$0.00	$0.00	$0.00
Function **61 - Instruction** Totals		$709,128.02	$153,407.94	$0.00	$0.00	$0.00	$0.00
Function **64 - Operation & Maintenance**							
Sub-Function **64 - Operation & Maintenance**							
Level **9 - District Wide**							
Program **420 - Building Services**							
32-530-64-64-9-420-73180	Repair/Maint - Other Contracted	94,389.65	170,060.85	.00	.00	.00	.00
32-530-64-64-9-420-78020	Furniture & Equipment >$5,000	437,568.50	61,413.50	1,990.00	.00	.00	.00
Program **420 - Building Services** Totals		$531,958.15	$231,474.35	$1,990.00	$0.00	$0.00	$0.00
Level **9 - District Wide** Totals		$531,958.15	$231,474.35	$1,990.00	$0.00	$0.00	$0.00
Sub-Function **64 - Operation & Maintenance** Totals		$531,958.15	$231,474.35	$1,990.00	$0.00	$0.00	$0.00
Function **64 - Operation & Maintenance** Totals		$531,958.15	$231,474.35	$1,990.00	$0.00	$0.00	$0.00
Locations **530 - CRRSA ESSER II 84.425D** Totals		$1,241,086.17	$384,882.29	$1,990.00	$0.00	$0.00	$0.00

G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund **32 - School Grants Fund**							
EXPENSE							
Locations **540 - CRRSA ESSER III 84.425U**							
Function **61 - Instruction**							
Sub-Function **10 - Classroom Instruction**							
Level **2 - Elementary**							
Program **110 - Regular Instruction**							
32-540-61-10-2-110-71120	Compensation-Instructional Salaries	121,356.34	350,791.43	286,921.22	43,516.00	.00	(43,516.00)
32-540-61-10-2-110-71151	Compensation-Instructional Asst	159.31	54,325.09	.00	.00	.00	.00
32-540-61-10-2-110-71520	Compensation-Substitutes	12,844.41	.00	.00	.00	.00	.00
32-540-61-10-2-110-71665	Bonus Payments To Teachers	.00	4,644.00	.00	.00	.00	.00
32-540-61-10-2-110-72100	FICA	10,234.88	30,457.69	21,327.76	3,328.00	.00	(3,328.00)
32-540-61-10-2-110-72210	VRS Pension Contribution	17,934.70	66,360.44	47,656.38	7,232.00	.00	(7,232.00)
32-540-61-10-2-110-72300	Group Health and Dental Insurance	398.40	49,265.27	31,252.24	18,814.00	.00	(18,814.00)
32-540-61-10-2-110-72400	VRS Group Life Insurance	1,446.00	5,350.38	3,842.34	584.00	.00	(584.00)
32-540-61-10-2-110-72750	VRS Retiree Health Care Credit	1,305.70	4,831.25	3,469.48	526.00	.00	(526.00)
32-540-61-10-2-110-72800	Termination Pay for Vac/Sick Leave	.00	1,102.67	754.00	.00	.00	.00
32-540-61-10-2-110-73037	Contractual Services - Other	.00	2,800.00	.00	.00	.00	.00
32-540-61-10-2-110-76015	Allotment	4,288.21	3,680.27	.00	.00	.00	.00
	Program **110 - Regular Instruction** Totals	$169,967.95	$573,608.49	$395,223.42	$74,000.00	$0.00	($74,000.00)
Program **120 - Special Education**							
32-540-61-10-2-120-71120	Compensation-Instructional Salaries	550.00	28,142.52	.00	.00	.00	.00
32-540-61-10-2-120-71185	Compensation- Speech and Vision Teachers	59,688.96	60,378.60	.00	.00	.00	.00
32-540-61-10-2-120-71520	Compensation-Substitutes	159.26	.00	.00	.00	.00	.00
32-540-61-10-2-120-71665	Bonus Payments To Teachers	.00	2,941.20	.00	.00	.00	.00
32-540-61-10-2-120-72100	FICA	4,411.74	6,550.48	.00	.00	.00	.00
32-540-61-10-2-120-72210	VRS Pension Contribution	.00	4,658.50	.00	.00	.00	.00
32-540-61-10-2-120-72220	VRS Hybrid Pension Contribution	9,920.30	10,965.30	.00	.00	.00	.00

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Fund **32 - School Grants Fund**							
EXPENSE							
Locations **540 - CRRSA ESSER III 84.425U**							
Function **61 - Instruction**							
Sub-Function **10 - Classroom Instruction**							
Level **2 - Elementary**							
Program **120 - Special Education**							
32-540-61-10-2-120-72300	Group Health and Dental Insurance	7,667.60	14,681.32	.00	.00	.00	.00
32-540-61-10-2-120-72400	VRS Group Life Insurance	799.80	1,259.70	.00	.00	.00	.00
32-540-61-10-2-120-72510	Hybrid Disability Insurance	142.10	157.00	.00	.00	.00	.00
32-540-61-10-2-120-72750	VRS Retiree Health Care Credit	722.20	1,137.50	.00	.00	.00	.00
32-540-61-10-2-120-73037	Contractual Services - Other	72,969.35	.00	.00	.00	.00	.00
32-540-61-10-2-120-76435	Supplies - Instructional	10,608.39	.00	.00	.00	.00	.00
	Program **120 - Special Education** Totals	$167,639.70	$130,872.12	$0.00	$0.00	$0.00	$0.00
Program **127 - Regional Sp Ed Program**							
32-540-61-10-2-127-71120	Compensation-Instructional Salaries	317.50	.00	.00	.00	.00	.00
32-540-61-10-2-127-71151	Compensation-Instructional Asst	79.63	.00	.00	.00	.00	.00
32-540-61-10-2-127-72100	FICA	30.38	.00	.00	.00	.00	.00
	Program **127 - Regional Sp Ed Program** Totals	$427.51	$0.00	$0.00	$0.00	$0.00	$0.00
	Level **2 - Elementary** Totals	$338,035.16	$704,480.61	$395,223.42	$74,000.00	$0.00	($74,000.00)
Level **3 - Secondary**							
Program **110 - Regular Instruction**							
32-540-61-10-3-110-71120	Compensation-Instructional Salaries	59,116.05	150,167.83	110,101.32	21,758.00	.00	(21,758.00)
32-540-61-10-3-110-71665	Bonus Payments To Teachers	.00	1,548.00	.00	.00	.00	.00
32-540-61-10-3-110-72100	FICA	4,469.62	11,071.30	7,968.62	1,664.00	.00	(1,664.00)
32-540-61-10-3-110-72210	VRS Pension Contribution	.00	14,399.19	22,018.44	3,616.00	.00	(3,616.00)
32-540-61-10-3-110-72220	VRS Hybrid Pension Contribution	8,317.50	8,854.50	.00	.00	.00	.00
32-540-61-10-3-110-72300	Group Health and Dental Insurance	6,640.00	14,807.12	17,448.00	9,407.00	.00	(9,407.00)
32-540-61-10-3-110-72400	VRS Group Life Insurance	670.60	1,874.81	1,775.28	292.00	.00	(292.00)

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G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund **32 - School Grants Fund**							
EXPENSE							
Locations **540 - CRRSA ESSER III 84.425U**							
Function **61 - Instruction**							
Sub-Function **10 - Classroom Instruction**							
Level **3 - Secondary**							
Program **110 - Regular Instruction**							
32-540-61-10-3-110-72510	Hybrid Disability Insurance	119.10	126.80	.00	.00	.00	.00
32-540-61-10-3-110-72750	VRS Retiree Health Care Credit	605.50	1,692.92	1,603.02	263.00	.00	(263.00)
32-540-61-10-3-110-73037	Contractual Services - Other	33,550.00	11,600.00	2,100.00	.00	.00	.00
32-540-61-10-3-110-76015	Allotment	797.90	1,642.80	.00	.00	.00	.00
	Program **110 - Regular Instruction** Totals	$114,286.27	$217,785.27	$163,014.68	$37,000.00	$0.00	($37,000.00)
Program **120 - Special Education**							
32-540-61-10-3-120-71120	Compensation-Instructional Salaries	107,968.87	56,631.04	.00	.00	.00	.00
32-540-61-10-3-120-71146	Compensation - ELL	162.80	.00	.00	.00	.00	.00
32-540-61-10-3-120-72100	FICA	8,093.35	4,161.07	.00	.00	.00	.00
32-540-61-10-3-120-72210	VRS Pension Contribution	18,268.80	.00	.00	.00	.00	.00
32-540-61-10-3-120-72220	VRS Hybrid Pension Contribution	.00	9,394.64	.00	.00	.00	.00
32-540-61-10-3-120-72300	Group Health and Dental Insurance	18,514.40	6,744.62	.00	.00	.00	.00
32-540-61-10-3-120-72400	VRS Group Life Insurance	1,472.90	757.40	.00	.00	.00	.00
32-540-61-10-3-120-72510	Hybrid Disability Insurance	.00	134.50	.00	.00	.00	.00
32-540-61-10-3-120-72750	VRS Retiree Health Care Credit	1,330.00	684.00	.00	.00	.00	.00
	Program **120 - Special Education** Totals	$155,811.12	$78,507.27	$0.00	$0.00	$0.00	$0.00
Program **130 - Vocational**							
32-540-61-10-3-130-71120	Compensation-Instructional Salaries	3,867.00	.00	.00	.00	.00	.00
32-540-61-10-3-130-72100	FICA	295.83	.00	.00	.00	.00	.00
	Program **130 - Vocational** Totals	$4,162.83	$0.00	$0.00	$0.00	$0.00	$0.00
	Level **3 - Secondary** Totals	$274,260.22	$296,292.54	$163,014.68	$37,000.00	$0.00	($37,000.00)

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G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund **32 - School Grants Fund**							
EXPENSE							
Locations **540 - CRRSA ESSER III 84.425U**							
Function **61 - Instruction**							
Sub-Function **10 - Classroom Instruction**							
Level **4 - Middle**							
Program **110 - Regular Instruction**							
32-540-61-10-4-110-71120	Compensation-Instructional Salaries	4,297.76	55,234.87	33,298.07	.00	.00	.00
32-540-61-10-4-110-71151	Compensation-Instructional Asst	.00	11,612.65	.00	.00	.00	.00
32-540-61-10-4-110-71520	Compensation-Substitutes	1,100.00	.00	.00	.00	.00	.00
32-540-61-10-4-110-71665	Bonus Payments To Teachers	.00	1,548.00	.00	.00	.00	.00
32-540-61-10-4-110-72100	FICA	412.93	4,672.98	2,525.50	.00	.00	.00
32-540-61-10-4-110-72210	VRS Pension Contribution	.00	9,781.92	5,603.74	.00	.00	.00
32-540-61-10-4-110-72220	VRS Hybrid Pension Contribution	.00	909.15	.00	.00	.00	.00
32-540-61-10-4-110-72300	Group Health and Dental Insurance	.00	2,506.20	.00	.00	.00	.00
32-540-61-10-4-110-72400	VRS Group Life Insurance	.00	825.88	451.78	.00	.00	.00
32-540-61-10-4-110-72510	Hybrid Disability Insurance	.00	6.61	.00	.00	.00	.00
32-540-61-10-4-110-72750	VRS Retiree Health Care Credit	.00	745.77	407.94	.00	.00	.00
32-540-61-10-4-110-73037	Contractual Services - Other	14,150.00	.00	.00	.00	.00	.00
32-540-61-10-4-110-76015	Allotment	727.50	2,033.78	.00	.00	.00	.00
32-540-61-10-4-110-76215	Choir	5.94	.00	.00	.00	.00	.00
Program **110 - Regular Instruction** Totals		$20,694.13	$89,877.81	$42,287.03	$0.00	$0.00	$0.00
Program **120 - Special Education**							
32-540-61-10-4-120-71120	Compensation-Instructional Salaries	332.50	49,485.53	.00	.00	.00	.00
32-540-61-10-4-120-72100	FICA	25.44	3,573.19	.00	.00	.00	.00
32-540-61-10-4-120-72220	VRS Hybrid Pension Contribution	.00	8,589.70	.00	.00	.00	.00
32-540-61-10-4-120-72300	Group Health and Dental Insurance	.00	8,703.92	.00	.00	.00	.00
32-540-61-10-4-120-72400	VRS Group Life Insurance	.00	692.60	.00	.00	.00	.00

G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund **32 - School Grants Fund**							
EXPENSE							
Locations **540 - CRRSA ESSER III 84.425U**							
Function **61 - Instruction**							
Sub-Function **10 - Classroom Instruction**							
Level **4 - Middle**							
Program **120 - Special Education**							
32-540-61-10-4-120-72510	Hybrid Disability Insurance	.00	123.00	.00	.00	.00	.00
32-540-61-10-4-120-72750	VRS Retiree Health Care Credit	.00	625.40	.00	.00	.00	.00
	Program **120 - Special Education** Totals	$357.94	$71,793.34	$0.00	$0.00	$0.00	$0.00
	Level **4 - Middle** Totals	$21,052.07	$161,671.15	$42,287.03	$0.00	$0.00	$0.00
Level **6 - Summer**							
Program **160 - Summer**							
32-540-61-10-6-160-71195	Compensation - Summer School Principal	14,227.57	.00	.00	.00	.00	.00
32-540-61-10-6-160-71196	Compensation - Summer School Teacher	72,588.00	33,747.01	14,406.30	.00	.00	.00
32-540-61-10-6-160-72100	FICA	6,634.30	2,581.64	1,102.08	.00	.00	.00
32-540-61-10-6-160-72210	VRS Pension Contribution	2,364.58	.00	.00	.00	.00	.00
32-540-61-10-6-160-72300	Group Health and Dental Insurance	1,252.34	.00	.00	.00	.00	.00
32-540-61-10-6-160-72400	VRS Group Life Insurance	190.64	.00	.00	.00	.00	.00
32-540-61-10-6-160-72750	VRS Retiree Health Care Credit	172.13	.00	.00	.00	.00	.00
	Program **160 - Summer** Totals	$97,429.56	$36,328.65	$15,508.38	$0.00	$0.00	$0.00
	Level **6 - Summer** Totals	$97,429.56	$36,328.65	$15,508.38	$0.00	$0.00	$0.00
	Sub-Function **10 - Classroom Instruction** Totals	$730,777.01	$1,198,772.95	$616,033.51	$111,000.00	$0.00	($111,000.00)
Sub-Function **21 - Student Guidance**							
Level **2 - Elementary**							
Program **110 - Regular Instruction**							
32-540-61-21-2-110-71124	Compensation-Guidance Counselors	1,263.75	.00	.00	.00	.00	.00
32-540-61-21-2-110-72100	FICA	96.67	.00	.00	.00	.00	.00
	Program **110 - Regular Instruction** Totals	$1,360.42	$0.00	$0.00	$0.00	$0.00	$0.00
	Level **2 - Elementary** Totals	$1,360.42	$0.00	$0.00	$0.00	$0.00	$0.00

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G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund **32 - School Grants Fund**							
EXPENSE							
Locations **540 - CRRSA ESSER III 84.425U**							
Function **61 - Instruction**							
Sub-Function **21 - Student Guidance**							
Level **3 - Secondary**							
Program **110 - Regular Instruction**							
32-540-61-21-3-110-71124	Compensation-Guidance Counselors	.00	.00	300.00	.00	.00	.00
32-540-61-21-3-110-72100	FICA	.00	.00	22.95	.00	.00	.00
	Program **110 - Regular Instruction** Totals	$0.00	$0.00	$322.95	$0.00	$0.00	$0.00
	Level **3 - Secondary** Totals	$0.00	$0.00	$322.95	$0.00	$0.00	$0.00
	Sub-Function **21 - Student Guidance** Totals	$1,360.42	$0.00	$322.95	$0.00	$0.00	$0.00
Sub-Function **32 - Instr. Sup. - Media Services**							
Level **2 - Elementary**							
Program **110 - Regular Instruction**							
32-540-61-32-2-110-71122	Compensation-Librarians	467.60	.00	.00	.00	.00	.00
32-540-61-32-2-110-72100	FICA	35.77	.00	.00	.00	.00	.00
	Program **110 - Regular Instruction** Totals	$503.37	$0.00	$0.00	$0.00	$0.00	$0.00
	Level **2 - Elementary** Totals	$503.37	$0.00	$0.00	$0.00	$0.00	$0.00
Level **4 - Middle**							
Program **110 - Regular Instruction**							
32-540-61-32-4-110-76155	Audio Visual Media	159.95	.00	.00	.00	.00	.00
	Program **110 - Regular Instruction** Totals	$159.95	$0.00	$0.00	$0.00	$0.00	$0.00
	Level **4 - Middle** Totals	$159.95	$0.00	$0.00	$0.00	$0.00	$0.00
	Sub-Function **32 - Instr. Sup. - Media Services** Totals	$663.32	$0.00	$0.00	$0.00	$0.00	$0.00
Sub-Function **41 - Admin. Principals Office**							
Level **2 - Elementary**							
Program **110 - Regular Instruction**							
32-540-61-41-2-110-71150	Compensation-Clerical	267.90	.00	.00	.00	.00	.00
32-540-61-41-2-110-72100	FICA	20.49	.00	.00	.00	.00	.00
	Program **110 - Regular Instruction** Totals	$288.39	$0.00	$0.00	$0.00	$0.00	$0.00
	Level **2 - Elementary** Totals	$288.39	$0.00	$0.00	$0.00	$0.00	$0.00
	Sub-Function **41 - Admin. Principals Office** Totals	$288.39	$0.00	$0.00	$0.00	$0.00	$0.00
	Function **61 - Instruction** Totals	$733,089.14	$1,198,772.95	$616,356.46	$111,000.00	$0.00	($111,000.00)

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G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund **32 - School Grants Fund**							
EXPENSE							
Locations **540 - CRRSA ESSER III 84.425U**							
Function **62 - Administration, Attend. & Health**							
Sub-Function **62 - Admin, Attend. & Health**							
Level **9 - District Wide**							
Program **213 - Information Services**							
32-540-62-62-9-213-73210	Special Report Services-Supt	62,640.00	58,590.00	58,590.00	.00	.00	.00
	Program **213 - Information Services** Totals	$62,640.00	$58,590.00	$58,590.00	$0.00	$0.00	$0.00
Program **222 - Health Services**							
32-540-62-62-9-222-71131	Compensation-School Nurses	33,070.39	63,010.67	67,656.93	21,758.00	.00	(21,758.00)
32-540-62-62-9-222-71135	Compensation - Health and Behavioral	.00	.00	64,993.40	.00	.00	.00
32-540-62-62-9-222-71665	Bonus Payments To Teachers	.00	1,548.00	.00	.00	.00	.00
32-540-62-62-9-222-72100	FICA	2,537.28	4,953.92	10,123.53	1,664.00	.00	(1,664.00)
32-540-62-62-9-222-72210	VRS Pension Contribution	4,496.55	10,014.20	21,428.50	3,616.00	.00	(3,616.00)
32-540-62-62-9-222-72300	Group Health and Dental Insurance	232.40	398.40	9,460.32	9,407.00	.00	(9,407.00)
32-540-62-62-9-222-72400	VRS Group Life Insurance	362.55	807.40	1,727.66	292.00	.00	(292.00)
32-540-62-62-9-222-72750	VRS Retiree Health Care Credit	327.35	729.10	1,560.08	263.00	.00	(263.00)
32-540-62-62-9-222-76100	Supplies - Nursing	14,041.73	.00	.00	.00	.00	.00
	Program **222 - Health Services** Totals	$55,068.25	$81,461.69	$176,950.42	$37,000.00	$0.00	($37,000.00)
Program **420 - Building Services**							
32-540-62-62-9-420-71190	Compensation-Custodians	349.48	.00	.00	.00	.00	.00
32-540-62-62-9-420-72100	FICA	26.73	.00	.00	.00	.00	.00
	Program **420 - Building Services** Totals	$376.21	$0.00	$0.00	$0.00	$0.00	$0.00
	Level **9 - District Wide** Totals	$118,084.46	$140,051.69	$235,540.42	$37,000.00	$0.00	($37,000.00)
	Sub-Function **62 - Admin, Attend. & Health** Totals	$118,084.46	$140,051.69	$235,540.42	$37,000.00	$0.00	($37,000.00)
	Function **62 - Administration, Attend. & Health** Totals	$118,084.46	$140,051.69	$235,540.42	$37,000.00	$0.00	($37,000.00)

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G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund **32 - School Grants Fund**							
EXPENSE							
Locations **540 - CRRSA ESSER III 84.425U**							
Function **63 - Pupil Transportation**							
Sub-Function **63 - Pupil Transportation**							
Level **9 - District Wide**							
Program **320 - Vehicle Operation Services**							
32-540-63-63-9-320-71170	Compensation-Bus Drivers	26,689.73	20,594.12	5,108.39	.00	.00	.00
32-540-63-63-9-320-71665	Bonus Payments To Teachers	.00	1,548.00	.00	.00	.00	.00
32-540-63-63-9-320-72100	FICA	2,013.09	1,633.85	390.80	.00	.00	.00
32-540-63-63-9-320-72220	VRS Hybrid Pension Contribution	123.28	318.80	.00	.00	.00	.00
32-540-63-63-9-320-72300	Group Health and Dental Insurance	3,999.00	8,707.28	.00	.00	.00	.00
32-540-63-63-9-320-72400	VRS Group Life Insurance	71.84	217.00	.00	.00	.00	.00
32-540-63-63-9-320-72510	Hybrid Disability Insurance	28.32	85.50	.00	.00	.00	.00
32-540-63-63-9-320-72750	VRS Retiree Health Care Credit	60.60	179.80	.00	.00	.00	.00
32-540-63-63-9-320-76110	Supplies - Operational	633.52	.00	.00	.00	.00	.00
Program **320 - Vehicle Operation Services** Totals		$33,619.38	$33,284.35	$5,499.19	$0.00	$0.00	$0.00
Program **350 - Bus Regular Purchases**							
32-540-63-63-9-350-78030	School Buses and Other Vehicles	.00	73,087.00	.00	.00	.00	.00
Program **350 - Bus Regular Purchases** Totals		$0.00	$73,087.00	$0.00	$0.00	$0.00	$0.00
Level **9 - District Wide** Totals		$33,619.38	$106,371.35	$5,499.19	$0.00	$0.00	$0.00
Sub-Function **63 - Pupil Transportation** Totals		$33,619.38	$106,371.35	$5,499.19	$0.00	$0.00	$0.00
Function **63 - Pupil Transportation** Totals		$33,619.38	$106,371.35	$5,499.19	$0.00	$0.00	$0.00
Function **64 - Operation & Maintenance**							
Sub-Function **64 - Operation & Maintenance**							
Level **9 - District Wide**							
Program **420 - Building Services**							
32-540-64-64-9-420-71190	Compensation-Custodians	1,973.87	.00	.00	.00	.00	.00
32-540-64-64-9-420-71200	Compensation-OT	31.14	.00	.00	.00	.00	.00
32-540-64-64-9-420-72100	FICA	119.07	.00	.00	.00	.00	.00

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G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund **32 - School Grants Fund**							
EXPENSE							
Locations **540 - CRRSA ESSER III 84.425U**							
Function **64 - Operation & Maintenance**							
Sub-Function **64 - Operation & Maintenance**							
Level **9 - District Wide**							
Program **420 - Building Services**							
32-540-64-64-9-420-72220	VRS Hybrid Pension Contribution	69.09	.00	.00	.00	.00	.00
32-540-64-64-9-420-72300	Group Health and Dental Insurance	679.64	.00	.00	.00	.00	.00
32-540-64-64-9-420-72400	VRS Group Life Insurance	26.45	.00	.00	.00	.00	.00
32-540-64-64-9-420-72510	Hybrid Disability Insurance	10.42	.00	.00	.00	.00	.00
32-540-64-64-9-420-72750	VRS Retiree Health Care Credit	22.30	.00	.00	.00	.00	.00
32-540-64-64-9-420-74900	Building Maintenance -City	30,557.77	19,701.56	.00	.00	.00	.00
32-540-64-64-9-420-76110	Supplies - Operational	15,887.75	.00	.00	.00	.00	.00
	Program **420 - Building Services** Totals	$49,377.50	$19,701.56	$0.00	$0.00	$0.00	$0.00
	Level **9 - District Wide** Totals	$49,377.50	$19,701.56	$0.00	$0.00	$0.00	$0.00
	Sub-Function **64 - Operation & Maintenance** Totals	$49,377.50	$19,701.56	$0.00	$0.00	$0.00	$0.00
	Function **64 - Operation & Maintenance** Totals	$49,377.50	$19,701.56	$0.00	$0.00	$0.00	$0.00
Function **68 - Technology**							
Sub-Function **10 - Classroom Instruction**							
Level **9 - District Wide**							
Program **800 - Technology**							
32-540-68-10-9-800-71139	Compensation-ITRT	50,493.00	53,854.00	57,367.28	21,758.00	.00	(21,758.00)
32-540-68-10-9-800-71665	Bonus Payments To Teachers	.00	1,548.00	.00	.00	.00	.00
32-540-68-10-9-800-72100	FICA	3,659.76	4,005.91	4,160.47	1,664.00	.00	(1,664.00)
32-540-68-10-9-800-72210	VRS Pension Contribution	.00	.00	.00	3,616.00	.00	(3,616.00)
32-540-68-10-9-800-72220	VRS Hybrid Pension Contribution	8,391.90	8,933.90	9,528.50	.00	.00	.00
32-540-68-10-9-800-72300	Group Health and Dental Insurance	18,674.40	10,277.79	9,615.91	9,407.00	.00	(9,407.00)
32-540-68-10-9-800-72400	VRS Group Life Insurance	676.60	720.30	768.22	292.00	.00	(292.00)
32-540-68-10-9-800-72510	Hybrid Disability Insurance	120.20	127.90	136.48	.00	.00	.00
32-540-68-10-9-800-72750	VRS Retiree Health Care Credit	611.00	650.40	693.70	263.00	.00	(263.00)

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G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund **32 - School Grants Fund**							
EXPENSE							
Locations **540 - CRRSA ESSER III 84.425U**							
Function **68 - Technology**							
Sub-Function **10 - Classroom Instruction**							
Level **9 - District Wide**							
Program **800 - Technology**							
32-540-68-10-9-800-76545	Technology Repair and Replace	.00	.00	209,718.00	.00	.00	.00
	Program **800 - Technology** Totals	$82,626.86	$80,118.20	$291,988.56	$37,000.00	$0.00	($37,000.00)
	Level **9 - District Wide** Totals	$82,626.86	$80,118.20	$291,988.56	$37,000.00	$0.00	($37,000.00)
	Sub-Function **10 - Classroom Instruction** Totals	$82,626.86	$80,118.20	$291,988.56	$37,000.00	$0.00	($37,000.00)
Sub-Function **21 - Student Guidance**							
Level **9 - District Wide**							
Program **800 - Technology**							
32-540-68-21-9-800-73205	Software Licensing Fees	.00	12,850.50	.00	.00	.00	.00
	Program **800 - Technology** Totals	$0.00	$12,850.50	$0.00	$0.00	$0.00	$0.00
	Level **9 - District Wide** Totals	$0.00	$12,850.50	$0.00	$0.00	$0.00	$0.00
	Sub-Function **21 - Student Guidance** Totals	$0.00	$12,850.50	$0.00	$0.00	$0.00	$0.00
	Function **68 - Technology** Totals	$82,626.86	$92,968.70	$291,988.56	$37,000.00	$0.00	($37,000.00)
	Locations **540 - CRRSA ESSER III 84.425U** Totals	$1,016,797.34	$1,557,866.25	$1,149,384.63	$185,000.00	$0.00	($185,000.00)
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	2,100.00	.00	.00	.00	.00	.00
32-550-61-10-7-170-72100	FICA	160.65	.00	.00	.00	.00	.00
	Program **170 - Adult** Totals	$2,260.65	$0.00	$0.00	$0.00	$0.00	$0.00
	Level **7 - Adult** Totals	$2,260.65	$0.00	$0.00	$0.00	$0.00	$0.00
	Sub-Function **10 - Classroom Instruction** Totals	$2,260.65	$0.00	$0.00	$0.00	$0.00	$0.00
	Function **61 - Instruction** Totals	$2,260.65	$0.00	$0.00	$0.00	$0.00	$0.00
	Locations **550 - Goodwill YouthBuild 17.274** Totals	$2,260.65	$0.00	$0.00	$0.00	$0.00	$0.00

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G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund **32 - School Grants Fund**							
EXPENSE							
Locations **570 - ARP Flow Thru 84.027X**							
Function **61 - Instruction**							
Sub-Function **10 - Classroom Instruction**							
Level **2 - Elementary**							
Program **120 - Special Education**							
32-570-61-10-2-120-71120	Compensation-Instructional Salaries	36,308.01	46,767.90	.00	.00	.00	.00
32-570-61-10-2-120-71151	Compensation-Instructional Asst	4,702.23	16,952.24	.00	.00	.00	.00
32-570-61-10-2-120-72100	FICA	2,748.11	4,840.76	.00	.00	.00	.00
32-570-61-10-2-120-72220	VRS Hybrid Pension Contribution	6,238.50	11,299.96	.00	.00	.00	.00
32-570-61-10-2-120-72300	Group Health and Dental Insurance	6,717.28	13,179.00	.00	.00	.00	.00
32-570-61-10-2-120-72400	VRS Group Life Insurance	502.98	911.05	.00	.00	.00	.00
32-570-61-10-2-120-72510	Hybrid Disability Insurance	89.34	161.80	.00	.00	.00	.00
32-570-61-10-2-120-72750	VRS Retiree Health Care Credit	454.20	822.61	.00	.00	.00	.00
32-570-61-10-2-120-73037	Contractual Services - Other	12,697.50	12,840.50	.00	.00	.00	.00
	Program **120 - Special Education** Totals	$70,458.15	$107,775.82	$0.00	$0.00	$0.00	$0.00
	Level **2 - Elementary** Totals	$70,458.15	$107,775.82	$0.00	$0.00	$0.00	$0.00
Level **3 - Secondary**							
Program **120 - Special Education**							
32-570-61-10-3-120-71120	Compensation-Instructional Salaries	3,418.15	2,500.00	.00	.00	.00	.00
32-570-61-10-3-120-72100	FICA	261.51	191.25	.00	.00	.00	.00
	Program **120 - Special Education** Totals	$3,679.66	$2,691.25	$0.00	$0.00	$0.00	$0.00
	Level **3 - Secondary** Totals	$3,679.66	$2,691.25	$0.00	$0.00	$0.00	$0.00
	Sub-Function **10 - Classroom Instruction** Totals	$74,137.81	$110,467.07	$0.00	$0.00	$0.00	$0.00
	Function **61 - Instruction** Totals	$74,137.81	$110,467.07	$0.00	$0.00	$0.00	$0.00
	Locations **570 - ARP Flow Thru 84.027X** Totals	$74,137.81	$110,467.07	$0.00	$0.00	$0.00	$0.00

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G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund **32 - School Grants Fund**							
EXPENSE							
Locations **580 - Emergency Connectivity 32.009**							
Function **68 - Technology**							
Sub-Function **10 - Classroom Instruction**							
Level **9 - District Wide**							
Program **800 - Technology**							
32-580-68-10-9-800-76545	Technology Repair and Replace	648,725.00	.00	.00	.00	.00	.00
	Program **800 - Technology** Totals	$648,725.00	$0.00	$0.00	$0.00	$0.00	$0.00
	Level **9 - District Wide** Totals	$648,725.00	$0.00	$0.00	$0.00	$0.00	$0.00
	Sub-Function **10 - Classroom Instruction** Totals	$648,725.00	$0.00	$0.00	$0.00	$0.00	$0.00
	Function **68 - Technology** Totals	$648,725.00	$0.00	$0.00	$0.00	$0.00	$0.00
	Locations **580 - Emergency Connectivity 32.009** Totals	$648,725.00	$0.00	$0.00	$0.00	$0.00	$0.00
Locations **581 - Emergency Connectivity II 32.009**							
Function **68 - Technology**							
Sub-Function **10 - Classroom Instruction**							
Level **9 - District Wide**							
Program **800 - Technology**							
32-581-68-10-9-800-76545	Technology Repair and Replace	459,675.00	.00	.00	.00	.00	.00
	Program **800 - Technology** Totals	$459,675.00	$0.00	$0.00	$0.00	$0.00	$0.00
	Level **9 - District Wide** Totals	$459,675.00	$0.00	$0.00	$0.00	$0.00	$0.00
	Sub-Function **10 - Classroom Instruction** Totals	$459,675.00	$0.00	$0.00	$0.00	$0.00	$0.00
	Function **68 - Technology** Totals	$459,675.00	$0.00	$0.00	$0.00	$0.00	$0.00
	Locations **581 - Emergency Connectivity II 32.009** Totals	$459,675.00	$0.00	$0.00	$0.00	$0.00	$0.00
Locations **582 - Emergency ConnectivityIII 32.009**							
Function **68 - Technology**							
Sub-Function **10 - Classroom Instruction**							
Level **9 - District Wide**							
Program **800 - Technology**							
32-582-68-10-9-800-76545	Technology Repair and Replace	.00	.00	30,000.00	.00	.00	.00
	Program **800 - Technology** 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 **10 - Classroom Instruction** Totals	$0.00	$0.00	$30,000.00	$0.00	$0.00	$0.00
	Function **68 - Technology** Totals	$0.00	$0.00	$30,000.00	$0.00	$0.00	$0.00
	Locations **582 - Emergency ConnectivityIII 32.009** Totals	$0.00	$0.00	$30,000.00	$0.00	$0.00	$0.00

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G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund **32 - School Grants Fund**							
EXPENSE							
Locations **590 - ARP Homeless II C&Y 84.425W**							
Function **61 - Instruction**							
Sub-Function **10 - Classroom Instruction**							
Level **3 - Secondary**							
Program **110 - Regular Instruction**							
32-590-61-10-3-110-73037	Contractual Services - Other	.00	300.00	.00	.00	.00	.00
Program **110 - Regular Instruction** Totals		$0.00	$300.00	$0.00	$0.00	$0.00	$0.00
Level **3 - Secondary** Totals		$0.00	$300.00	$0.00	$0.00	$0.00	$0.00
Sub-Function **10 - Classroom Instruction** Totals		$0.00	$300.00	$0.00	$0.00	$0.00	$0.00
Function **61 - Instruction** Totals		$0.00	$300.00	$0.00	$0.00	$0.00	$0.00
Function **63 - Pupil Transportation**							
Sub-Function **63 - Pupil Transportation**							
Level **9 - District Wide**							
Program **320 - Vehicle Operation Services**							
32-590-63-63-9-320-71170	Compensation-Bus Drivers	7,751.80	.00	.00	.00	.00	.00
32-590-63-63-9-320-72100	FICA	593.01	.00	.00	.00	.00	.00
32-590-63-63-9-320-73420	Private Carrier Transportation	.00	88.20	.00	.00	.00	.00
Program **320 - Vehicle Operation Services** Totals		$8,344.81	$88.20	$0.00	$0.00	$0.00	$0.00
Program **330 - Transportation Monitoring Svcs**							
32-590-63-63-9-330-71172	Compensation-Bus Aides	.00	6,601.45	.00	.00	.00	.00
32-590-63-63-9-330-72100	FICA	.00	505.01	.00	.00	.00	.00
Program **330 - Transportation Monitoring Svcs** Totals		$0.00	$7,106.46	$0.00	$0.00	$0.00	$0.00
Level **9 - District Wide** Totals		$8,344.81	$7,194.66	$0.00	$0.00	$0.00	$0.00
Sub-Function **63 - Pupil Transportation** Totals		$8,344.81	$7,194.66	$0.00	$0.00	$0.00	$0.00
Function **63 - Pupil Transportation** Totals		$8,344.81	$7,194.66	$0.00	$0.00	$0.00	$0.00
Locations **590 - ARP Homeless II C&Y 84.425W** Totals		$8,344.81	$7,494.66	$0.00	$0.00	$0.00	$0.00

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G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund **32 - School Grants Fund**							
EXPENSE							
Locations **600 - ARP ESSER III Set-Aside 84.425U**							
Function **61 - Instruction**							
Sub-Function **10 - Classroom Instruction**							
Level **2 - Elementary**							
Program **166 - Before and After School Program**							
32-600-61-10-2-166-71120	Compensation-Instructional Salaries	.00	.00	.00	6,000.00	.00	(6,000.00)
32-600-61-10-2-166-72100	FICA	.00	.00	.00	459.00	.00	(459.00)
Program **166 - Before and After School Program** Totals		$0.00	$0.00	$0.00	$6,459.00	$0.00	($6,459.00)
Level **2 - Elementary** Totals		$0.00	$0.00	$0.00	$6,459.00	$0.00	($6,459.00)
Level **3 - Secondary**							
Program **166 - Before and After School Program**							
32-600-61-10-3-166-71120	Compensation-Instructional Salaries	456.50	1,578.50	3,259.00	.00	.00	.00
32-600-61-10-3-166-72100	FICA	34.92	120.80	249.31	.00	.00	.00
Program **166 - Before and After School Program** Totals		$491.42	$1,699.30	$3,508.31	$0.00	$0.00	$0.00
Level **3 - Secondary** Totals		$491.42	$1,699.30	$3,508.31	$0.00	$0.00	$0.00
Level **4 - Middle**							
Program **166 - Before and After School Program**							
32-600-61-10-4-166-71120	Compensation-Instructional Salaries	258.50	2,447.50	10,648.00	.00	.00	.00
32-600-61-10-4-166-72100	FICA	19.79	187.29	810.89	.00	.00	.00
Program **166 - Before and After School Program** Totals		$278.29	$2,634.79	$11,458.89	$0.00	$0.00	$0.00
Level **4 - Middle** Totals		$278.29	$2,634.79	$11,458.89	$0.00	$0.00	$0.00
Level **6 - Summer**							
Program **165 - Addressing Unfinished Learning**							
32-600-61-10-6-165-71120	Compensation-Instructional Salaries	12,302.50	48,755.00	84,022.68	76,955.00	.00	(76,955.00)
32-600-61-10-6-165-72100	FICA	941.15	3,729.76	6,593.02	5,888.00	.00	(5,888.00)
32-600-61-10-6-165-72210	VRS Pension Contribution	.00	.00	4,364.05	.00	.00	.00
32-600-61-10-6-165-72300	Group Health and Dental Insurance	.00	.00	166.00	.00	.00	.00
32-600-61-10-6-165-72400	VRS Group Life Insurance	.00	.00	291.96	.00	.00	.00

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G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund **32 - School Grants Fund**							
EXPENSE							
Locations **600 - ARP ESSER III Set-Aside 84.425U**							
Function **61 - Instruction**							
Sub-Function **10 - Classroom Instruction**							
Level **6 - Summer**							
Program **165 - Addressing Unfinished Learning**							
32-600-61-10-6-165-72750	VRS Retiree Health Care Credit	.00	.00	263.65	.00	.00	.00
32-600-61-10-6-165-73037	Contractual Services - Other	30,963.00	33,475.00	45,631.92	57,801.00	.00	(57,801.00)
	Program **165 - Addressing Unfinished Learning** Totals	$44,206.65	$85,959.76	$141,333.28	$140,644.00	$0.00	($140,644.00)
Program **167 - Summer Programs**							
32-600-61-10-6-167-71120	Compensation-Instructional Salaries	.00	.00	92,966.00	83,946.00	.00	(83,946.00)
32-600-61-10-6-167-72100	FICA	.00	.00	7,111.96	6,422.00	.00	(6,422.00)
	Program **167 - Summer Programs** Totals	$0.00	$0.00	$100,077.96	$90,368.00	$0.00	($90,368.00)
	Level **6 - Summer** Totals	$44,206.65	$85,959.76	$241,411.24	$231,012.00	$0.00	($231,012.00)
	Sub-Function **10 - Classroom Instruction** Totals	$44,976.36	$90,293.85	$256,378.44	$237,471.00	$0.00	($237,471.00)
	Function **61 - Instruction** Totals	$44,976.36	$90,293.85	$256,378.44	$237,471.00	$0.00	($237,471.00)
	Locations **600 - ARP ESSER III Set-Aside 84.425U** Totals	$44,976.36	$90,293.85	$256,378.44	$237,471.00	$0.00	($237,471.00)
Locations **610 - ARPA CSLFRF Ventilation 21.027**							
Function **64 - Operation & Maintenance**							
Sub-Function **64 - Operation & Maintenance**							
Level **9 - District Wide**							
Program **420 - Building Services**							
32-610-64-64-9-420-73180	Repair/Maint - Other Contracted	50,080.00	159,536.15	163,208.85	.00	.00	.00
32-610-64-64-9-420-78020	Furniture & Equipment >$5,000	.00	232,348.00	144,781.00	.00	.00	.00
	Program **420 - Building Services** Totals	$50,080.00	$391,884.15	$307,989.85	$0.00	$0.00	$0.00
	Level **9 - District Wide** Totals	$50,080.00	$391,884.15	$307,989.85	$0.00	$0.00	$0.00
	Sub-Function **64 - Operation & Maintenance** Totals	$50,080.00	$391,884.15	$307,989.85	$0.00	$0.00	$0.00
	Function **64 - Operation & Maintenance** Totals	$50,080.00	$391,884.15	$307,989.85	$0.00	$0.00	$0.00
	Locations **610 - ARPA CSLFRF Ventilation 21.027** Totals	$50,080.00	$391,884.15	$307,989.85	$0.00	$0.00	$0.00

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G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund **32 - School Grants Fund**							
EXPENSE							
Locations **620 - ESSER II Postsecondary SpEd Supp**							
Function **61 - Instruction**							
Sub-Function **10 - Classroom Instruction**							
Level **3 - Secondary**							
Program **120 - Special Education**							
32-620-61-10-3-120-71120	Compensation-Instructional Salaries	8,954.28	.00	.00	.00	.00	.00
32-620-61-10-3-120-72100	FICA	664.70	.00	.00	.00	.00	.00
32-620-61-10-3-120-72210	VRS Pension Contribution	1,079.10	.00	.00	.00	.00	.00
32-620-61-10-3-120-72220	VRS Hybrid Pension Contribution	378.27	.00	.00	.00	.00	.00
32-620-61-10-3-120-72300	Group Health and Dental Insurance	1,006.03	.00	.00	.00	.00	.00
32-620-61-10-3-120-72400	VRS Group Life Insurance	117.50	.00	.00	.00	.00	.00
32-620-61-10-3-120-72510	Hybrid Disability Insurance	5.40	.00	.00	.00	.00	.00
32-620-61-10-3-120-72750	VRS Retiree Health Care Credit	106.10	.00	.00	.00	.00	.00
32-620-61-10-3-120-73280	Therapeutic Service - Sp Ed - Speech Therapy	525.33	.00	.00	.00	.00	.00
	Program **120 - Special Education** Totals	$12,836.71	$0.00	$0.00	$0.00	$0.00	$0.00
	Level **3 - Secondary** Totals	$12,836.71	$0.00	$0.00	$0.00	$0.00	$0.00
	Sub-Function **10 - Classroom Instruction** Totals	$12,836.71	$0.00	$0.00	$0.00	$0.00	$0.00
	Function **61 - Instruction** Totals	$12,836.71	$0.00	$0.00	$0.00	$0.00	$0.00
	Locations **620 - ESSER II Postsecondary SpEd Supp** Totals	$12,836.71	$0.00	$0.00	$0.00	$0.00	$0.00
Locations **630 - DCJS Digital Mapping Grant**							
Function **64 - Operation & Maintenance**							
Sub-Function **64 - Operation & Maintenance**							
Level **9 - District Wide**							
Program **420 - Building Services**							
32-630-64-64-9-420-73180	Repair/Maint - Other Contracted	.00	19,723.00	.00	.00	.00	.00
	Program **420 - Building Services** Totals	$0.00	$19,723.00	$0.00	$0.00	$0.00	$0.00
	Level **9 - District Wide** Totals	$0.00	$19,723.00	$0.00	$0.00	$0.00	$0.00
	Sub-Function **64 - Operation & Maintenance** Totals	$0.00	$19,723.00	$0.00	$0.00	$0.00	$0.00
	Function **64 - Operation & Maintenance** Totals	$0.00	$19,723.00	$0.00	$0.00	$0.00	$0.00
	Locations **630 - DCJS Digital Mapping Grant** Totals	$0.00	$19,723.00	$0.00	$0.00	$0.00	$0.00

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G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund **32 - School Grants Fund**							
EXPENSE							
Locations **640 - School-Based Health 93.354**							
Function **62 - Administration, Attend. & Health**							
Sub-Function **62 - Admin, Attend. & Health**							
Level **9 - District Wide**							
Program **222 - Health Services**							
32-640-62-62-9-222-71131	Compensation-School Nurses	.00	20,005.10	.00	19,990.00	.00	(19,990.00)
32-640-62-62-9-222-72100	FICA	.00	1,531.80	.00	1,529.00	.00	(1,529.00)
32-640-62-62-9-222-72210	VRS Pension Contribution	.00	.00	.00	3,322.00	.00	(3,322.00)
32-640-62-62-9-222-72220	VRS Hybrid Pension Contribution	.00	3,164.16	.00	.00	.00	.00
32-640-62-62-9-222-72300	Group Health and Dental Insurance	.00	3,591.24	.00	2,574.00	.00	(2,574.00)
32-640-62-62-9-222-72400	VRS Group Life Insurance	.00	255.12	.00	268.00	.00	(268.00)
32-640-62-62-9-222-72510	Hybrid Disability Insurance	.00	45.32	.00	.00	.00	.00
32-640-62-62-9-222-72750	VRS Retiree Health Care Credit	.00	230.36	.00	242.00	.00	(242.00)
32-640-62-62-9-222-73037	Contractual Services - Other	.00	750.00	.00	3,780.00	.00	(3,780.00)
32-640-62-62-9-222-73255	Professional Development	.00	930.00	19,607.88	24,548.00	.00	(24,548.00)
32-640-62-62-9-222-76045	Furniture and Equip <$5,000	.00	1,422.23	28,471.79	23,752.00	.00	(23,752.00)
	Program **222 - Health Services** Totals	$0.00	$31,925.33	$48,079.67	$80,005.00	$0.00	($80,005.00)
	Level **9 - District Wide** Totals	$0.00	$31,925.33	$48,079.67	$80,005.00	$0.00	($80,005.00)
	Sub-Function **62 - Admin, Attend. & Health** Totals	$0.00	$31,925.33	$48,079.67	$80,005.00	$0.00	($80,005.00)
	Function **62 - Administration, Attend. & Health** Totals	$0.00	$31,925.33	$48,079.67	$80,005.00	$0.00	($80,005.00)
	Locations **640 - School-Based Health 93.354** Totals	$0.00	$31,925.33	$48,079.67	$80,005.00	$0.00	($80,005.00)

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G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund **32 - School Grants Fund**							
EXPENSE							
Locations **650 - Epidem & Lab Capacity 93.323**							
Function **62 - Administration, Attend. & Health**							
Sub-Function **62 - Admin, Attend. & Health**							
Level **9 - District Wide**							
Program **222 - Health Services**							
32-650-62-62-9-222-76045	Furniture and Equip <$5,000	.00	16,928.27	.00	.00	.00	.00
	Program **222 - Health Services** Totals	$0.00	$16,928.27	$0.00	$0.00	$0.00	$0.00
	Level **9 - District Wide** Totals	$0.00	$16,928.27	$0.00	$0.00	$0.00	$0.00
	Sub-Function **62 - Admin, Attend. & Health** Totals	$0.00	$16,928.27	$0.00	$0.00	$0.00	$0.00
	Function **62 - Administration, Attend. & Health** Totals	$0.00	$16,928.27	$0.00	$0.00	$0.00	$0.00
	Locations **650 - Epidem & Lab Capacity 93.323** Totals	$0.00	$16,928.27	$0.00	$0.00	$0.00	$0.00
Locations **660 - Community Schools Grant 84.215J**							
Function **62 - Administration, Attend. & Health**							
Sub-Function **62 - Admin, Attend. & Health**							
Level **9 - District Wide**							
Program **222 - Health Services**							
32-660-62-62-9-222-73037	Contractual Services - Other	.00	1,811.72	129,016.64	123,188.00	.00	(123,188.00)
32-660-62-62-9-222-76435	Supplies - Instructional	.00	.00	2,171.64	8,000.00	.00	(8,000.00)
	Program **222 - Health Services** Totals	$0.00	$1,811.72	$131,188.28	$131,188.00	$0.00	($131,188.00)
	Level **9 - District Wide** Totals	$0.00	$1,811.72	$131,188.28	$131,188.00	$0.00	($131,188.00)
	Sub-Function **62 - Admin, Attend. & Health** Totals	$0.00	$1,811.72	$131,188.28	$131,188.00	$0.00	($131,188.00)
	Function **62 - Administration, Attend. & Health** Totals	$0.00	$1,811.72	$131,188.28	$131,188.00	$0.00	($131,188.00)
	Locations **660 - Community Schools Grant 84.215J** Totals	$0.00	$1,811.72	$131,188.28	$131,188.00	$0.00	($131,188.00)
Locations **670 - SBMH2-Yr1 84.184H**							
Function **61 - Instruction**							
Sub-Function **10 - Classroom Instruction**							
Level **3 - Secondary**							
Program **110 - Regular Instruction**							
32-670-61-10-3-110-71665	Bonus Payments To Teachers	.00	.00	2,500.00	1,000.00	.00	(1,000.00)

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G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund **32 - School Grants Fund**							
EXPENSE							
Locations **670 - SBMH2-Yr1 84.184H**							
Function **61 - Instruction**							
Sub-Function **10 - Classroom Instruction**							
Level **3 - Secondary**							
Program **110 - Regular Instruction**							
32-670-61-10-3-110-72100	FICA	.00	.00	191.25	77.00	.00	(77.00)
	Program **110 - Regular Instruction** Totals	$0.00	$0.00	$2,691.25	$1,077.00	$0.00	($1,077.00)
	Level **3 - Secondary** Totals	$0.00	$0.00	$2,691.25	$1,077.00	$0.00	($1,077.00)
	Sub-Function **10 - Classroom Instruction** Totals	$0.00	$0.00	$2,691.25	$1,077.00	$0.00	($1,077.00)
Sub-Function **21 - Student Guidance**							
Level **2 - Elementary**							
Program **110 - Regular Instruction**							
32-670-61-21-2-110-71124	Compensation-Guidance Counselors	.00	.00	36,038.24	57,000.00	37,322.00	(19,678.00)
32-670-61-21-2-110-71665	Bonus Payments To Teachers	.00	.00	12,500.00	.00	.00	.00
32-670-61-21-2-110-72100	FICA	.00	.00	3,291.11	4,361.00	2,862.00	(1,499.00)
32-670-61-21-2-110-72210	VRS Pension Contribution	.00	.00	3,632.40	9,473.00	.00	(9,473.00)
32-670-61-21-2-110-72220	VRS Hybrid Pension Contribution	.00	.00	1,738.80	.00	6,824.00	6,824.00
32-670-61-21-2-110-72300	Group Health and Dental Insurance	.00	.00	4,657.44	3,394.00	.00	(3,394.00)
32-670-61-21-2-110-72400	VRS Group Life Insurance	.00	.00	433.10	764.00	537.00	(227.00)
32-670-61-21-2-110-72510	Hybrid Disability Insurance	.00	.00	24.92	.00	108.00	108.00
32-670-61-21-2-110-72750	VRS Retiree Health Care Credit	.00	.00	391.00	690.00	550.00	(140.00)
32-670-61-21-2-110-75802	Dues	.00	.00	250.00	.00	.00	.00
32-670-61-21-2-110-76435	Supplies - Instructional	.00	.00	.00	1,473.00	1,473.00	.00
	Program **110 - Regular Instruction** Totals	$0.00	$0.00	$62,957.01	$77,155.00	$49,676.00	($27,479.00)
	Level **2 - Elementary** Totals	$0.00	$0.00	$62,957.01	$77,155.00	$49,676.00	($27,479.00)

FY 26 Grant Budget for Presentation

Budget Year 2026

G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund **32 - School Grants Fund**							
EXPENSE							
Locations **670 - SBMH2-Yr1 84.184H**							
Function **61 - Instruction**							
Sub-Function **21 - Student Guidance**							
Level **3 - Secondary**							
Program **110 - Regular Instruction**							
32-670-61-21-3-110-71124	Compensation-Guidance Counselors	.00	.00	.00	.00	37,684.00	37,684.00
32-670-61-21-3-110-71665	Bonus Payments To Teachers	.00	.00	10,000.00	19,800.00	1,000.00	(18,800.00)
32-670-61-21-3-110-72100	FICA	.00	.00	765.00	1,515.00	2,889.00	1,374.00
32-670-61-21-3-110-72220	VRS Hybrid Pension Contribution	.00	.00	.00	.00	6,908.00	6,908.00
32-670-61-21-3-110-72400	VRS Group Life Insurance	.00	.00	.00	.00	542.00	542.00
32-670-61-21-3-110-72510	Hybrid Disability Insurance	.00	.00	.00	.00	109.00	109.00
32-670-61-21-3-110-72750	VRS Retiree Health Care Credit	.00	.00	.00	.00	555.00	555.00
32-670-61-21-3-110-75802	Dues	.00	.00	391.75	.00	.00	.00
	Program **110 - Regular Instruction** Totals	$0.00	$0.00	$11,156.75	$21,315.00	$49,687.00	$28,372.00
	Level **3 - Secondary** Totals	$0.00	$0.00	$11,156.75	$21,315.00	$49,687.00	$28,372.00
Level **4 - Middle**							
Program **110 - Regular Instruction**							
32-670-61-21-4-110-71124	Compensation-Guidance Counselors	.00	.00	.00	.00	12,561.00	12,561.00
32-670-61-21-4-110-71665	Bonus Payments To Teachers	.00	.00	7,500.00	.00	.00	.00
32-670-61-21-4-110-72100	FICA	.00	.00	573.75	.00	963.00	963.00
32-670-61-21-4-110-72220	VRS Hybrid Pension Contribution	.00	.00	.00	.00	2,302.00	2,302.00
32-670-61-21-4-110-72400	VRS Group Life Insurance	.00	.00	.00	.00	181.00	181.00
32-670-61-21-4-110-72510	Hybrid Disability Insurance	.00	.00	.00	.00	36.00	36.00
32-670-61-21-4-110-72750	VRS Retiree Health Care Credit	.00	.00	.00	.00	185.00	185.00
32-670-61-21-4-110-75802	Dues	.00	.00	136.75	.00	.00	.00
	Program **110 - Regular Instruction** Totals	$0.00	$0.00	$8,210.50	$0.00	$16,228.00	$16,228.00
	Level **4 - Middle** Totals	$0.00	$0.00	$8,210.50	$0.00	$16,228.00	$16,228.00
	Sub-Function **21 - Student Guidance** Totals	$0.00	$0.00	$82,324.26	$98,470.00	$115,591.00	$17,121.00

G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund **32 - School Grants Fund**							
EXPENSE							
Locations **670 - SBMH2-Yr1 84.184H**							
Function **61 - Instruction**							
Sub-Function **22 - Student Social Worker**							
Level **2 - Elementary**							
Program **110 - Regular Instruction**							
32-670-61-22-2-110-71120	Compensation-Instructional Salaries	.00	.00	9,090.42	49,500.00	15,337.00	(34,163.00)
32-670-61-22-2-110-71665	Bonus Payments To Teachers	.00	.00	5,000.00	.00	.00	.00
32-670-61-22-2-110-72100	FICA	.00	.00	1,070.06	3,787.00	1,159.00	(2,628.00)
32-670-61-22-2-110-72210	VRS Pension Contribution	.00	.00	1,371.98	8,227.00	2,615.00	(5,612.00)
32-670-61-22-2-110-72300	Group Health and Dental Insurance	.00	.00	1,193.15	.00	1,903.00	1,903.00
32-670-61-22-2-110-72400	VRS Group Life Insurance	.00	.00	110.60	663.00	222.00	(441.00)
32-670-61-22-2-110-72750	VRS Retiree Health Care Credit	.00	.00	99.91	599.00	220.00	(379.00)
	Program **110 - Regular Instruction** Totals	$0.00	$0.00	$17,936.12	$62,776.00	$21,456.00	($41,320.00)
Program **120 - Special Education**							
32-670-61-22-2-120-71120	Compensation-Instructional Salaries	.00	.00	5,977.28	.00	9,860.00	9,860.00
32-670-61-22-2-120-72100	FICA	.00	.00	452.11	.00	745.00	745.00
32-670-61-22-2-120-72210	VRS Pension Contribution	.00	.00	909.06	.00	1,681.00	1,681.00
32-670-61-22-2-120-72300	Group Health and Dental Insurance	.00	.00	784.56	.00	1,224.00	1,224.00
32-670-61-22-2-120-72400	VRS Group Life Insurance	.00	.00	73.32	.00	140.00	140.00
32-670-61-22-2-120-72750	VRS Retiree Health Care Credit	.00	.00	66.18	.00	143.00	143.00
	Program **120 - Special Education** Totals	$0.00	$0.00	$8,262.51	$0.00	$13,793.00	$13,793.00
	Level **2 - Elementary** Totals	$0.00	$0.00	$26,198.63	$62,776.00	$35,249.00	($27,527.00)
Level **3 - Secondary**							
Program **110 - Regular Instruction**							
32-670-61-22-3-110-71120	Compensation-Instructional Salaries	.00	.00	8,592.36	.00	13,146.00	13,146.00
32-670-61-22-3-110-71665	Bonus Payments To Teachers	.00	.00	2,500.00	.00	.00	.00
32-670-61-22-3-110-72100	FICA	.00	.00	841.25	.00	993.00	993.00
32-670-61-22-3-110-72210	VRS Pension Contribution	.00	.00	1,338.31	.00	2,242.00	2,242.00

G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund **32 - School Grants Fund**							
EXPENSE							
Locations **670 - SBMH2-Yr1 84.184H**							
Function **61 - Instruction**							
Sub-Function **22 - Student Social Worker**							
Level **3 - Secondary**							
Program **110 - Regular Instruction**							
32-670-61-22-3-110-72300	Group Health and Dental Insurance	.00	.00	1,127.78	.00	1,632.00	1,632.00
32-670-61-22-3-110-72400	VRS Group Life Insurance	.00	.00	107.89	.00	186.00	186.00
32-670-61-22-3-110-72750	VRS Retiree Health Care Credit	.00	.00	97.46	.00	190.00	190.00
	Program **110 - Regular Instruction** Totals	$0.00	$0.00	$14,605.05	$0.00	$18,389.00	$18,389.00
Program **120 - Special Education**							
32-670-61-22-3-120-71120	Compensation-Instructional Salaries	.00	.00	5,977.28	.00	9,860.00	9,860.00
32-670-61-22-3-120-72100	FICA	.00	.00	452.17	.00	745.00	745.00
32-670-61-22-3-120-72210	VRS Pension Contribution	.00	.00	909.11	.00	1,681.00	1,681.00
32-670-61-22-3-120-72300	Group Health and Dental Insurance	.00	.00	784.53	.00	1,224.00	1,224.00
32-670-61-22-3-120-72400	VRS Group Life Insurance	.00	.00	73.31	.00	140.00	140.00
32-670-61-22-3-120-72750	VRS Retiree Health Care Credit	.00	.00	66.07	.00	143.00	143.00
	Program **120 - Special Education** Totals	$0.00	$0.00	$8,262.47	$0.00	$13,793.00	$13,793.00
	Level **3 - Secondary** Totals	$0.00	$0.00	$22,867.52	$0.00	$32,182.00	$32,182.00
	Sub-Function **22 - Student Social Worker** Totals	$0.00	$0.00	$49,066.15	$62,776.00	$67,431.00	$4,655.00
Sub-Function **31 - Instr. Sup. - Improve. of Instr.**							
Level **2 - Elementary**							
Program **120 - Special Education**							
32-670-61-31-2-120-71110	Compensation-Administrative	.00	.00	13,262.92	.00	.00	.00
32-670-61-31-2-120-72100	FICA	.00	.00	1,014.50	.00	.00	.00
32-670-61-31-2-120-72210	VRS Pension Contribution	.00	.00	2,204.50	.00	.00	.00
32-670-61-31-2-120-72400	VRS Group Life Insurance	.00	.00	177.50	.00	.00	.00

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G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund **32 - School Grants Fund**							
EXPENSE							
Locations **670 - SBMH2-Yr1 84.184H**							
Function **61 - Instruction**							
Sub-Function **31 - Instr. Sup. - Improve. of Instr.**							
Level **2 - Elementary**							
Program **120 - Special Education**							
32-670-61-31-2-120-72750	VRS Retiree Health Care Credit	.00	.00	160.00	.00	.00	.00
	Program **120 - Special Education** Totals	$0.00	$0.00	$16,819.42	$0.00	$0.00	$0.00
	Level **2 - Elementary** Totals	$0.00	$0.00	$16,819.42	$0.00	$0.00	$0.00
Level **3 - Secondary**							
Program **120 - Special Education**							
32-670-61-31-3-120-71110	Compensation-Administrative	.00	.00	13,262.91	.00	.00	.00
32-670-61-31-3-120-72100	FICA	.00	.00	1,014.50	.00	.00	.00
32-670-61-31-3-120-72210	VRS Pension Contribution	.00	.00	2,204.50	.00	.00	.00
32-670-61-31-3-120-72400	VRS Group Life Insurance	.00	.00	177.50	.00	.00	.00
32-670-61-31-3-120-72750	VRS Retiree Health Care Credit	.00	.00	160.00	.00	.00	.00
	Program **120 - Special Education** Totals	$0.00	$0.00	$16,819.41	$0.00	$0.00	$0.00
	Level **3 - Secondary** Totals	$0.00	$0.00	$16,819.41	$0.00	$0.00	$0.00
	Sub-Function **31 - Instr. Sup. - Improve. of Instr.** Totals	$0.00	$0.00	$33,638.83	$0.00	$0.00	$0.00
	Function **61 - Instruction** Totals	$0.00	$0.00	$167,720.49	$162,323.00	$183,022.00	$20,699.00
Function **62 - Administration, Attend. & Health**							
Sub-Function **62 - Admin, Attend. & Health**							
Level **9 - District Wide**							
Program **212 - Exec Admin Services**							
32-670-62-62-9-212-73035	Consultants	.00	.00	39,090.00	25,500.00	11,642.00	(13,858.00)

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G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund **32 - School Grants Fund**							
EXPENSE							
Locations **670 - SBMH2-Yr1 84.184H**							
Function **62 - Administration, Attend. & Health**							
Sub-Function **62 - Admin, Attend. & Health**							
Level **9 - District Wide**							
Program **212 - Exec Admin Services**							
32-670-62-62-9-212-75530	Travel - Other	.00	.00	.00	.00	3,700.00	3,700.00
	Program **212 - Exec Admin Services** Totals	$0.00	$0.00	$39,090.00	$25,500.00	$15,342.00	($10,158.00)
Program **223 - Psych Services**							
32-670-62-62-9-223-71655	Compensation - Stipends For PD	.00	.00	6,450.00	.00	.00	.00
32-670-62-62-9-223-71665	Bonus Payments To Teachers	.00	.00	7,500.00	.00	.00	.00
32-670-62-62-9-223-72100	FICA	.00	.00	1,067.27	.00	.00	.00
32-670-62-62-9-223-75530	Travel - Other	.00	.00	15,049.72	7,000.00	7,000.00	.00
	Program **223 - Psych Services** Totals	$0.00	$0.00	$30,066.99	$7,000.00	$7,000.00	$0.00
	Level **9 - District Wide** Totals	$0.00	$0.00	$69,156.99	$32,500.00	$22,342.00	($10,158.00)
	Sub-Function **62 - Admin, Attend. & Health** Totals	$0.00	$0.00	$69,156.99	$32,500.00	$22,342.00	($10,158.00)
	Function **62 - Administration, Attend. & Health** Totals	$0.00	$0.00	$69,156.99	$32,500.00	$22,342.00	($10,158.00)
Function **68 - Technology**							
Sub-Function **21 - Student Guidance**							
Level **9 - District Wide**							
Program **800 - Technology**							
32-670-68-21-9-800-71665	Bonus Payments To Teachers	.00	.00	2,500.00	1,000.00	1,000.00	.00
32-670-68-21-9-800-72100	FICA	.00	.00	191.25	77.00	77.00	.00
	Program **800 - Technology** Totals	$0.00	$0.00	$2,691.25	$1,077.00	$1,077.00	$0.00
	Level **9 - District Wide** Totals	$0.00	$0.00	$2,691.25	$1,077.00	$1,077.00	$0.00
	Sub-Function **21 - Student Guidance** Totals	$0.00	$0.00	$2,691.25	$1,077.00	$1,077.00	$0.00
	Function **68 - Technology** Totals	$0.00	$0.00	$2,691.25	$1,077.00	$1,077.00	$0.00
	Locations **670 - SBMH2-Yr1 84.184H** Totals	$0.00	$0.00	$239,568.73	$195,900.00	$206,441.00	$10,541.00

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G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund **32 - School Grants Fund**							
EXPENSE							
Locations **680 - ALL in Tutoring**							
Function **61 - Instruction**							
Sub-Function **10 - Classroom Instruction**							
Level **2 - Elementary**							
Program **110 - Regular Instruction**							
32-680-61-10-2-110-71120	Compensation-Instructional Salaries	.00	.00	162,565.66	.00	.00	.00
32-680-61-10-2-110-72100	FICA	.00	.00	12,028.39	.00	.00	.00
32-680-61-10-2-110-72210	VRS Pension Contribution	.00	.00	20,830.20	.00	.00	.00
32-680-61-10-2-110-72220	VRS Hybrid Pension Contribution	.00	.00	5,829.05	.00	.00	.00
32-680-61-10-2-110-72300	Group Health and Dental Insurance	.00	.00	20,275.02	.00	.00	.00
32-680-61-10-2-110-72400	VRS Group Life Insurance	.00	.00	2,149.39	.00	.00	.00
32-680-61-10-2-110-72510	Hybrid Disability Insurance	.00	.00	83.45	.00	.00	.00
32-680-61-10-2-110-72750	VRS Retiree Health Care Credit	.00	.00	1,940.88	.00	.00	.00
32-680-61-10-2-110-76130	Textbooks	.00	.00	247,715.61	.00	.00	.00
32-680-61-10-2-110-76435	Supplies - Instructional	.00	.00	1,915.24	.00	.00	.00
	Program **110 - Regular Instruction** Totals	$0.00	$0.00	$475,332.89	$0.00	$0.00	$0.00
Program **120 - Special Education**							
32-680-61-10-2-120-71146	Compensation - ELL	.00	.00	33,287.40	65,000.00	.00	(65,000.00)
32-680-61-10-2-120-72100	FICA	.00	.00	2,548.21	4,973.00	.00	(4,973.00)
32-680-61-10-2-120-72210	VRS Pension Contribution	.00	.00	.00	10,803.00	.00	(10,803.00)
32-680-61-10-2-120-72220	VRS Hybrid Pension Contribution	.00	.00	5,732.93	.00	.00	.00
32-680-61-10-2-120-72300	Group Health and Dental Insurance	.00	.00	.00	9,407.00	.00	(9,407.00)
32-680-61-10-2-120-72400	VRS Group Life Insurance	.00	.00	462.22	871.00	.00	(871.00)
32-680-61-10-2-120-72510	Hybrid Disability Insurance	.00	.00	82.07	.00	.00	.00
32-680-61-10-2-120-72750	VRS Retiree Health Care Credit	.00	.00	417.40	787.00	.00	(787.00)
	Program **120 - Special Education** Totals	$0.00	$0.00	$42,530.23	$91,841.00	$0.00	($91,841.00)
	Level **2 - Elementary** Totals	$0.00	$0.00	$517,863.12	$91,841.00	$0.00	($91,841.00)

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G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund **32 - School Grants Fund**							
EXPENSE							
Locations **680 - ALL in Tutoring**							
Function **61 - Instruction**							
Sub-Function **10 - Classroom Instruction**							
Level **3 - Secondary**							
Program **110 - Regular Instruction**							
32-680-61-10-3-110-71120	Compensation-Instructional Salaries	.00	.00	1,800.00	.00	.00	.00
32-680-61-10-3-110-72100	FICA	.00	.00	137.70	.00	.00	.00
	Program **110 - Regular Instruction** Totals	$0.00	$0.00	$1,937.70	$0.00	$0.00	$0.00
Program **121 - Alternative Education**							
32-680-61-10-3-121-71120	Compensation-Instructional Salaries	.00	.00	41,926.86	65,000.00	.00	(65,000.00)
32-680-61-10-3-121-72100	FICA	.00	.00	3,149.99	4,973.00	.00	(4,973.00)
32-680-61-10-3-121-72210	VRS Pension Contribution	.00	.00	6,501.73	10,803.00	.00	(10,803.00)
32-680-61-10-3-121-72300	Group Health and Dental Insurance	.00	.00	5,884.02	9,407.00	.00	(9,407.00)
32-680-61-10-3-121-72400	VRS Group Life Insurance	.00	.00	524.22	871.00	.00	(871.00)
32-680-61-10-3-121-72750	VRS Retiree Health Care Credit	.00	.00	473.34	787.00	.00	(787.00)
	Program **121 - Alternative Education** Totals	$0.00	$0.00	$58,460.16	$91,841.00	$0.00	($91,841.00)
	Level **3 - Secondary** Totals	$0.00	$0.00	$60,397.86	$91,841.00	$0.00	($91,841.00)
Level **4 - Middle**							
Program **110 - Regular Instruction**							
32-680-61-10-4-110-71120	Compensation-Instructional Salaries	.00	.00	38,670.90	65,000.00	.00	(65,000.00)
32-680-61-10-4-110-72100	FICA	.00	.00	2,797.65	4,973.00	.00	(4,973.00)
32-680-61-10-4-110-72210	VRS Pension Contribution	.00	.00	4,166.05	10,803.00	.00	(10,803.00)
32-680-61-10-4-110-72300	Group Health and Dental Insurance	.00	.00	232.40	9,408.00	.00	(9,408.00)
32-680-61-10-4-110-72400	VRS Group Life Insurance	.00	.00	395.75	871.00	.00	(871.00)
32-680-61-10-4-110-72750	VRS Retiree Health Care Credit	.00	.00	357.35	787.00	.00	(787.00)
32-680-61-10-4-110-76435	Supplies - Instructional	.00	.00	4,528.76	10,062.00	.00	(10,062.00)
	Program **110 - Regular Instruction** Totals	$0.00	$0.00	$51,148.86	$101,904.00	$0.00	($101,904.00)
	Level **4 - Middle** Totals	$0.00	$0.00	$51,148.86	$101,904.00	$0.00	($101,904.00)
	Sub-Function **10 - Classroom Instruction** Totals	$0.00	$0.00	$629,409.84	$285,586.00	$0.00	($285,586.00)

FY 26 Grant Budget for Presentation

Budget Year 2026

G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund **32 - School Grants Fund**							
EXPENSE							
Locations **680 - ALL in Tutoring**							
Function **61 - Instruction**							
Sub-Function **22 - Student Social Worker**							
Level **2 - Elementary**							
Program **110 - Regular Instruction**							
32-680-61-22-2-110-71120	Compensation-Instructional Salaries	.00	.00	12,304.51	18,000.00	.00	(18,000.00)
32-680-61-22-2-110-72100	FICA	.00	.00	945.17	1,377.00	.00	(1,377.00)
32-680-61-22-2-110-72210	VRS Pension Contribution	.00	.00	2,118.66	2,992.00	.00	(2,992.00)
32-680-61-22-2-110-72300	Group Health and Dental Insurance	.00	.00	.00	2,822.00	.00	(2,822.00)
32-680-61-22-2-110-72400	VRS Group Life Insurance	.00	.00	170.82	241.00	.00	(241.00)
32-680-61-22-2-110-72750	VRS Retiree Health Care Credit	.00	.00	154.26	218.00	.00	(218.00)
	Program **110 - Regular Instruction** Totals	$0.00	$0.00	$15,693.42	$25,650.00	$0.00	($25,650.00)
Program **120 - Special Education**							
32-680-61-22-2-120-71120	Compensation-Instructional Salaries	.00	.00	8,193.01	12,000.00	.00	(12,000.00)
32-680-61-22-2-120-72100	FICA	.00	.00	629.32	918.00	.00	(918.00)
32-680-61-22-2-120-72210	VRS Pension Contribution	.00	.00	1,412.40	1,994.00	.00	(1,994.00)
32-680-61-22-2-120-72300	Group Health and Dental Insurance	.00	.00	.00	1,881.00	.00	(1,881.00)
32-680-61-22-2-120-72400	VRS Group Life Insurance	.00	.00	113.88	161.00	.00	(161.00)
32-680-61-22-2-120-72750	VRS Retiree Health Care Credit	.00	.00	102.84	145.00	.00	(145.00)
	Program **120 - Special Education** Totals	$0.00	$0.00	$10,451.45	$17,099.00	$0.00	($17,099.00)
	Level **2 - Elementary** Totals	$0.00	$0.00	$26,144.87	$42,749.00	$0.00	($42,749.00)
Level **3 - Secondary**							
Program **110 - Regular Instruction**							
32-680-61-22-3-110-71120	Compensation-Instructional Salaries	.00	.00	12,289.51	18,000.00	.00	(18,000.00)
32-680-61-22-3-110-72100	FICA	.00	.00	944.00	1,377.00	.00	(1,377.00)
32-680-61-22-3-110-72210	VRS Pension Contribution	.00	.00	2,118.66	2,992.00	.00	(2,992.00)
32-680-61-22-3-110-72300	Group Health and Dental Insurance	.00	.00	.00	2,822.00	.00	(2,822.00)
32-680-61-22-3-110-72400	VRS Group Life Insurance	.00	.00	170.82	241.00	.00	(241.00)

FY 26 Grant Budget for Presentation

Budget Year 2026

G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund **32 - School Grants Fund**							
EXPENSE							
Locations **680 - ALL in Tutoring**							
Function **61 - Instruction**							
Sub-Function **22 - Student Social Worker**							
Level **3 - Secondary**							
Program **110 - Regular Instruction**							
32-680-61-22-3-110-72750	VRS Retiree Health Care Credit	.00	.00	154.26	218.00	.00	(218.00)
	Program **110 - Regular Instruction** Totals	$0.00	$0.00	$15,677.25	$25,650.00	$0.00	($25,650.00)
Program **120 - Special Education**							
32-680-61-22-3-120-71120	Compensation-Instructional Salaries	.00	.00	8,193.01	12,000.00	.00	(12,000.00)
32-680-61-22-3-120-72100	FICA	.00	.00	629.44	918.00	.00	(918.00)
32-680-61-22-3-120-72210	VRS Pension Contribution	.00	.00	1,412.40	1,994.00	.00	(1,994.00)
32-680-61-22-3-120-72300	Group Health and Dental Insurance	.00	.00	.00	1,881.00	.00	(1,881.00)
32-680-61-22-3-120-72400	VRS Group Life Insurance	.00	.00	113.88	161.00	.00	(161.00)
32-680-61-22-3-120-72750	VRS Retiree Health Care Credit	.00	.00	102.78	145.00	.00	(145.00)
	Program **120 - Special Education** Totals	$0.00	$0.00	$10,451.51	$17,099.00	$0.00	($17,099.00)
	Level **3 - Secondary** Totals	$0.00	$0.00	$26,128.76	$42,749.00	$0.00	($42,749.00)
	Sub-Function **22 - Student Social Worker** Totals	$0.00	$0.00	$52,273.63	$85,498.00	$0.00	($85,498.00)
	Function **61 - Instruction** Totals	$0.00	$0.00	$681,683.47	$371,084.00	$0.00	($371,084.00)
Function **63 - Pupil Transportation**							
Sub-Function **63 - Pupil Transportation**							
Level **9 - District Wide**							
Program **320 - Vehicle Operation Services**							
32-680-63-63-9-320-71170	Compensation-Bus Drivers	.00	.00	189.00	.00	.00	.00
32-680-63-63-9-320-72100	FICA	.00	.00	14.46	.00	.00	.00
	Program **320 - Vehicle Operation Services** Totals	$0.00	$0.00	$203.46	$0.00	$0.00	$0.00
	Level **9 - District Wide** Totals	$0.00	$0.00	$203.46	$0.00	$0.00	$0.00
	Sub-Function **63 - Pupil Transportation** Totals	$0.00	$0.00	$203.46	$0.00	$0.00	$0.00
	Function **63 - Pupil Transportation** Totals	$0.00	$0.00	$203.46	$0.00	$0.00	$0.00
	Locations **680 - ALL in Tutoring** Totals	$0.00	$0.00	$681,886.93	$371,084.00	$0.00	($371,084.00)

FY 26 Grant Budget for Presentation

Budget Year 2026

G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund **32 - School Grants Fund**							
EXPENSE							
Locations **690 - Education-Homeless C&Y 84.196A**							
Function **61 - Instruction**							
Sub-Function **10 - Classroom Instruction**							
Level **2 - Elementary**							
Program **110 - Regular Instruction**							
32-690-61-10-2-110-73037	Contractual Services - Other	.00	.00	16.67	.00	.00	.00
Program **110 - Regular Instruction** Totals		$0.00	$0.00	$16.67	$0.00	$0.00	$0.00
Level **2 - Elementary** Totals		$0.00	$0.00	$16.67	$0.00	$0.00	$0.00
Level **3 - Secondary**							
Program **110 - Regular Instruction**							
32-690-61-10-3-110-73037	Contractual Services - Other	.00	.00	16.67	.00	.00	.00
Program **110 - Regular Instruction** Totals		$0.00	$0.00	$16.67	$0.00	$0.00	$0.00
Level **3 - Secondary** Totals		$0.00	$0.00	$16.67	$0.00	$0.00	$0.00
Level **4 - Middle**							
Program **110 - Regular Instruction**							
32-690-61-10-4-110-73037	Contractual Services - Other	.00	.00	16.66	.00	.00	.00
Program **110 - Regular Instruction** Totals		$0.00	$0.00	$16.66	$0.00	$0.00	$0.00
Level **4 - Middle** Totals		$0.00	$0.00	$16.66	$0.00	$0.00	$0.00
Sub-Function **10 - Classroom Instruction** Totals		$0.00	$0.00	$50.00	$0.00	$0.00	$0.00
Function **61 - Instruction** Totals		$0.00	$0.00	$50.00	$0.00	$0.00	$0.00
Function **63 - Pupil Transportation**							
Sub-Function **63 - Pupil Transportation**							
Level **9 - District Wide**							
Program **330 - Transportation Monitoring Svcs**							
32-690-63-63-9-330-71172	Compensation-Bus Aides	.00	.00	2,740.36	.00	.00	.00

FY 26 Grant Budget for Presentation

Budget Year 2026

G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund **32 - School Grants Fund**							
EXPENSE							
Locations **690 - Education-Homeless C&Y 84.196A**							
Function **63 - Pupil Transportation**							
Sub-Function **63 - Pupil Transportation**							
Level **9 - District Wide**							
Program **330 - Transportation Monitoring Svcs**							
32-690-63-63-9-330-72100	FICA	.00	.00	209.64	.00	.00	.00
	Program **330 - Transportation Monitoring Svcs** Totals	$0.00	$0.00	$2,950.00	$0.00	$0.00	$0.00
	Level **9 - District Wide** Totals	$0.00	$0.00	$2,950.00	$0.00	$0.00	$0.00
	Sub-Function **63 - Pupil Transportation** Totals	$0.00	$0.00	$2,950.00	$0.00	$0.00	$0.00
	Function **63 - Pupil Transportation** Totals	$0.00	$0.00	$2,950.00	$0.00	$0.00	$0.00
	Locations **690 - Education-Homeless C&Y 84.196A** Totals	$0.00	$0.00	$3,000.00	$0.00	$0.00	$0.00
	EXPENSE TOTALS	$6,861,975.37	$5,627,389.48	$5,180,804.54	$4,001,953.00	$3,614,257.00	($387,696.00)
	Fund **32 - School Grants Fund** Totals						
	REVENUE TOTALS	$6,861,975.37	$5,627,389.48	$5,180,804.54	$4,001,953.00	$3,614,257.00	($387,696.00)
	EXPENSE TOTALS	$6,861,975.37	$5,627,389.48	$5,180,804.54	$4,001,953.00	$3,614,257.00	($387,696.00)
	Fund **32 - School Grants Fund** Totals	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	Net Grand Totals						
	REVENUE GRAND TOTALS	$6,861,975.37	$5,627,389.48	$5,180,804.54	$4,001,953.00	$3,614,257.00	($387,696.00)
	EXPENSE GRAND TOTALS	$6,861,975.37	$5,627,389.48	$5,180,804.54	$4,001,953.00	$3,614,257.00	($387,696.00)
	Net Grand Totals	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00

FY 26 Cafeteria Budget for Presentation

Budget Year 2026

G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund **33 - School Cafeteria Fund**							
REVENUE							
Locations **111 - Salem High School**							
Function **65 - Food Services**							
Sub-Function **65 - Food Services**							
Level **9 - District Wide**							
Program **510 - School Food Services**							
33-111-65-65-9-510-61116	State School Meals Expansion-Lunch	.00	1,704.00	1,852.40	.00	.00	.00
33-111-65-65-9-510-61117	State School Meals Expansion-Breakfast	.00	312.60	462.90	.00	.00	.00
33-111-65-65-9-510-61118	State School Lunch Program	4,859.10	5,352.09	4,506.79	6,819.00	2,356.00	(4,463.00)
33-111-65-65-9-510-61351	State School Breakfast Incentive Grant	3,633.63	5,989.14	2,643.30	7,505.00	4,408.00	(3,097.00)
33-111-65-65-9-510-62360	Natl School Lunch Program 10.555	524,325.60	249,519.68	234,065.55	478,495.00	490,260.00	11,765.00
33-111-65-65-9-510-62365	Supply Chain Assistance 10.555	14,576.84	22,668.88	17,407.76	.00	.00	.00
33-111-65-65-9-510-62370	Pandemic EBT Local Admin Cost Grant 10.649	3,063.00	3,135.00	3,256.00	.00	.00	.00
33-111-65-65-9-510-62390	School Breakfast Program 10.553	96,548.29	52,639.83	54,762.64	.00	.00	.00
33-111-65-65-9-510-62395	Federal Aid - Commodities	34,802.85	34,301.94	26,432.10	.00	32,484.00	32,484.00
33-111-65-65-9-510-63010	Appropriated from Fund Balance	.00	.00	.00	30,000.00	30,000.00	.00
33-111-65-65-9-510-63030	Sale of Breakfasts	.00	5,034.39	5,297.64	8,469.00	12,910.00	4,441.00
33-111-65-65-9-510-63035	Sale of Lunches	.00	105,646.55	105,131.40	98,724.00	123,285.00	24,561.00
33-111-65-65-9-510-63036	Sale - A La Carte	76,942.57	104,310.10	121,915.89	110,076.00	91,018.00	(19,058.00)
33-111-65-65-9-510-63037	Sale - Adult	265.89	4,728.50	5,374.87	9,230.00	7,396.00	(1,834.00)
33-111-65-65-9-510-63040	Rebate Income	1,437.38	1,169.12	463.96	300.00	300.00	.00
33-111-65-65-9-510-63045	Catering/Special Events	6,785.54	9,733.78	14,392.45	7,087.00	10,296.00	3,209.00
33-111-65-65-9-510-63050	Miscellaneous Income	.00	.00	1.85	.00	.00	.00
33-111-65-65-9-510-63801	Interest Income	326.62	6,733.74	8,075.84	1,000.00	1,000.00	.00

G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund **33 - School Cafeteria Fund**							
REVENUE							
Locations **111 - Salem High School**							
Function **65 - Food Services**							
Sub-Function **65 - Food Services**							
Level **9 - District Wide**							
Program **510 - School Food Services**							
33-111-65-65-9-510-69999	Contingencies	.00	.00	.00	25,000.00	25,000.00	.00
	Program **510 - School Food Services** Totals	$767,567.31	$612,979.34	$606,043.34	$782,705.00	$830,713.00	$48,008.00
	Level **9 - District Wide** Totals	$767,567.31	$612,979.34	$606,043.34	$782,705.00	$830,713.00	$48,008.00
	Sub-Function **65 - Food Services** Totals	$767,567.31	$612,979.34	$606,043.34	$782,705.00	$830,713.00	$48,008.00
	Function **65 - Food Services** Totals	$767,567.31	$612,979.34	$606,043.34	$782,705.00	$830,713.00	$48,008.00
	Locations **111 - Salem High School** Totals	$767,567.31	$612,979.34	$606,043.34	$782,705.00	$830,713.00	$48,008.00
Locations **112 - Andrew Lewis Middle School**							
Function **65 - Food Services**							
Sub-Function **65 - Food Services**							
Level **9 - District Wide**							
Program **510 - School Food Services**							
33-112-65-65-9-510-61116	State School Meals Expansion-Lunch	.00	2,026.40	1,968.80	.00	.00	.00
33-112-65-65-9-510-61117	State School Meals Expansion-Breakfast	.00	403.80	678.30	.00	.00	.00
33-112-65-65-9-510-61118	State School Lunch Program	4,919.38	4,429.32	4,506.79	6,819.00	2,356.00	(4,463.00)
33-112-65-65-9-510-61351	State School Breakfast Incentive Grant	2,271.06	4,658.21	2,290.75	7,505.00	4,408.00	(3,097.00)
33-112-65-65-9-510-62360	Natl School Lunch Program 10.555	425,389.15	257,317.07	300,175.22	346,973.00	356,758.00	9,785.00
33-112-65-65-9-510-62365	Supply Chain Assistance 10.555	15,210.62	23,653.87	18,164.61	.00	.00	.00
33-112-65-65-9-510-62390	School Breakfast Program 10.553	71,608.10	42,421.53	71,093.10	.00	.00	.00
33-112-65-65-9-510-62395	Federal Aid - Commodities	38,359.93	38,620.35	27,190.52	.00	35,389.00	35,389.00
33-112-65-65-9-510-62397	Summer Food Service Program 10.559	85,461.44	.00	.00	.00	.00	.00
33-112-65-65-9-510-63030	Sale of Breakfasts	.00	5,705.56	6,985.22	6,174.00	9,411.00	3,237.00

FY 26 Cafeteria Budget for Presentation

Budget Year 2026

G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund **33 - School Cafeteria Fund**							
REVENUE							
Locations **112 - Andrew Lewis Middle School**							
Function **65 - Food Services**							
Sub-Function **65 - Food Services**							
Level **9 - District Wide**							
Program **510 - School Food Services**							
33-112-65-65-9-510-63035	Sale of Lunches	.00	106,161.20	101,797.62	71,969.00	89,874.00	17,905.00
33-112-65-65-9-510-63036	Sale - A La Carte	19,352.99	77,266.05	76,627.46	80,245.00	66,352.00	(13,893.00)
33-112-65-65-9-510-63037	Sale - Adult	1,020.56	3,458.60	3,299.04	6,728.00	5,392.00	(1,336.00)
33-112-65-65-9-510-63040	Rebate Income	1,437.37	1,169.12	463.96	300.00	300.00	.00
33-112-65-65-9-510-63050	Miscellaneous Income	.00	469.00	.00	.00	.00	.00
33-112-65-65-9-510-63801	Interest Income	326.62	6,733.74	8,075.81	1,000.00	1,000.00	.00
33-112-65-65-9-510-69999	Contingencies	.00	.00	.00	25,000.00	25,000.00	.00
	Program **510 - School Food Services** Totals	$665,357.22	$574,493.82	$623,317.20	$552,713.00	$596,240.00	$43,527.00
	Level **9 - District Wide** Totals	$665,357.22	$574,493.82	$623,317.20	$552,713.00	$596,240.00	$43,527.00
	Sub-Function **65 - Food Services** Totals	$665,357.22	$574,493.82	$623,317.20	$552,713.00	$596,240.00	$43,527.00
	Function **65 - Food Services** Totals	$665,357.22	$574,493.82	$623,317.20	$552,713.00	$596,240.00	$43,527.00
	Locations **112 - Andrew Lewis Middle School** Totals	$665,357.22	$574,493.82	$623,317.20	$552,713.00	$596,240.00	$43,527.00
Locations **113 - Carver Elementary**							
Function **65 - Food Services**							
Sub-Function **65 - Food Services**							
Level **9 - District Wide**							
Program **510 - School Food Services**							
33-113-65-65-9-510-61118	State School Lunch Program	3,430.19	2,399.22	2,523.80	3,518.00	1,216.00	(2,302.00)
33-113-65-65-9-510-61351	State School Breakfast Incentive Grant	2,573.89	5,656.39	3,700.51	3,748.00	2,201.00	(1,547.00)
33-113-65-65-9-510-62360	Natl School Lunch Program 10.555	225,928.20	214,904.23	206,348.77	162,784.00	167,589.00	4,805.00
33-113-65-65-9-510-62365	Supply Chain Assistance 10.555	10,140.41	15,769.75	12,109.74	.00	.00	.00

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G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund **33 - School Cafeteria Fund**							
REVENUE							
Locations **113 - Carver Elementary**							
Function **65 - Food Services**							
Sub-Function **65 - Food Services**							
Level **9 - District Wide**							
Program **510 - School Food Services**							
33-113-65-65-9-510-62390	School Breakfast Program 10.553	92,473.35	75,118.54	65,078.60	.00	.00	.00
33-113-65-65-9-510-62395	Federal Aid - Commodities	30,876.17	31,887.75	26,974.75	.00	29,562.00	29,562.00
33-113-65-65-9-510-62397	Summer Food Service Program 10.559	15,290.80	.00	.00	75,368.00	113,916.00	38,548.00
33-113-65-65-9-510-63010	Appropriated from Fund Balance	.00	.00	.00	35,000.00	35,000.00	.00
33-113-65-65-9-510-63030	Sale of Breakfasts	.00	.00	.00	2,902.00	4,424.00	1,522.00
33-113-65-65-9-510-63035	Sale of Lunches	.00	8.60	33.18	33,830.00	42,246.00	8,416.00
33-113-65-65-9-510-63036	Sale - A La Carte	142.16	8,602.78	10,235.11	37,720.00	31,189.00	(6,531.00)
33-113-65-65-9-510-63037	Sale - Adult	1,256.21	916.05	1,427.75	3,163.00	2,534.00	(629.00)
33-113-65-65-9-510-63040	Rebate Income	1,437.35	1,184.14	463.95	300.00	300.00	.00
33-113-65-65-9-510-63045	Catering/Special Events	49.11	187.50	.00	.00	.00	.00
33-113-65-65-9-510-63050	Miscellaneous Income	.00	.95	.00	.00	.00	.00
33-113-65-65-9-510-63801	Interest Income	326.62	6,733.74	8,075.81	1,000.00	1,000.00	.00
33-113-65-65-9-510-69999	Contingencies	.00	.00	.00	25,000.00	25,000.00	.00
Program **510 - School Food Services** Totals		$383,924.46	$363,369.64	$336,971.97	$384,333.00	$456,177.00	$71,844.00
Level **9 - District Wide** Totals		$383,924.46	$363,369.64	$336,971.97	$384,333.00	$456,177.00	$71,844.00
Sub-Function **65 - Food Services** Totals		$383,924.46	$363,369.64	$336,971.97	$384,333.00	$456,177.00	$71,844.00
Function **65 - Food Services** Totals		$383,924.46	$363,369.64	$336,971.97	$384,333.00	$456,177.00	$71,844.00
Locations **113 - Carver Elementary** Totals		$383,924.46	$363,369.64	$336,971.97	$384,333.00	$456,177.00	$71,844.00
Locations **114 - West Salem Elementary**							
Function **65 - Food Services**							
Sub-Function **65 - Food Services**							
Level **9 - District Wide**							
Program **510 - School Food Services**							
33-114-65-65-9-510-61116	State School Meals Expansion-Lunch	.00	664.40	368.80	.00	.00	.00

FY 26 Cafeteria Budget for Presentation

Budget Year 2026

G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund **33 - School Cafeteria Fund**							
REVENUE							
Locations **114 - West Salem Elementary**							
Function **65 - Food Services**							
Sub-Function **65 - Food Services**							
Level **9 - District Wide**							
Program **510 - School Food Services**							
33-114-65-65-9-510-61117	State School Meals Expansion-Breakfast	.00	324.00	194.40	.00	.00	.00
33-114-65-65-9-510-61118	State School Lunch Program	2,263.74	2,030.10	1,802.71	3,518.00	1,216.00	(2,302.00)
33-114-65-65-9-510-61351	State School Breakfast Incentive Grant	1,816.87	4,990.99	2,290.75	3,748.00	2,201.00	(1,547.00)
33-114-65-65-9-510-62360	Natl School Lunch Program 10.555	190,634.99	91,687.21	90,434.45	155,189.00	159,879.00	4,690.00
33-114-65-65-9-510-62365	Supply Chain Assistance 10.555	6,971.53	10,841.08	8,325.45	.00	.00	.00
33-114-65-65-9-510-62390	School Breakfast Program 10.553	79,063.97	36,140.26	39,537.32	.00	.00	.00
33-114-65-65-9-510-62395	Federal Aid - Commodities	31,186.41	29,904.39	26,194.86	.00	26,655.00	26,655.00
33-114-65-65-9-510-62400	NSLP Equipment Grant 10.579	.00	.00	14,611.93	.00	.00	.00
33-114-65-65-9-510-63030	Sale of Breakfasts	.00	9,586.35	9,327.96	2,770.00	4,222.00	1,452.00
33-114-65-65-9-510-63035	Sale of Lunches	.00	49,897.32	54,119.05	32,284.00	40,316.00	8,032.00
33-114-65-65-9-510-63036	Sale - A La Carte	187.02	21,069.84	26,056.19	35,997.00	29,764.00	(6,233.00)
33-114-65-65-9-510-63037	Sale - Adult	3,795.60	3,263.44	3,525.41	3,018.00	2,419.00	(599.00)
33-114-65-65-9-510-63040	Rebate Income	1,437.35	1,169.14	463.96	300.00	300.00	.00
33-114-65-65-9-510-63801	Interest Income	326.62	6,733.74	8,075.81	1,000.00	1,000.00	.00
33-114-65-65-9-510-69999	Contingencies	.00	.00	.00	25,000.00	25,000.00	.00
	Program **510 - School Food Services** Totals	$317,684.10	$268,302.26	$285,329.05	$262,824.00	$292,972.00	$30,148.00
	Level **9 - District Wide** Totals	$317,684.10	$268,302.26	$285,329.05	$262,824.00	$292,972.00	$30,148.00
	Sub-Function **65 - Food Services** Totals	$317,684.10	$268,302.26	$285,329.05	$262,824.00	$292,972.00	$30,148.00
	Function **65 - Food Services** Totals	$317,684.10	$268,302.26	$285,329.05	$262,824.00	$292,972.00	$30,148.00
	Locations **114 - West Salem Elementary** Totals	$317,684.10	$268,302.26	$285,329.05	$262,824.00	$292,972.00	$30,148.00

FY 26 Cafeteria Budget for Presentation

Budget Year 2026

G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund **33 - School Cafeteria Fund**							
REVENUE							
Locations **115 - South Salem Elementary**							
Function **65 - Food Services**							
Sub-Function **65 - Food Services**							
Level **9 - District Wide**							
Program **510 - School Food Services**							
33-115-65-65-9-510-61116	State School Meals Expansion-Lunch	.00	1,429.60	1,157.60	.00	.00	.00
33-115-65-65-9-510-61117	State School Meals Expansion-Breakfast	.00	578.10	410.10	.00	.00	.00
33-115-65-65-9-510-61118	State School Lunch Program	2,808.48	1,845.55	1,982.99	3,518.00	1,216.00	(2,302.00)
33-115-65-65-9-510-61351	State School Breakfast Incentive Grant	1,968.23	4,658.21	1,762.20	3,748.00	2,201.00	(1,547.00)
33-115-65-65-9-510-62360	Natl School Lunch Program 10.555	183,720.61	106,972.33	94,594.50	140,797.00	145,271.00	4,474.00
33-115-65-65-9-510-62365	Supply Chain Assistance 10.555	8,872.87	13,134.55	10,596.02	.00	.00	.00
33-115-65-65-9-510-62390	School Breakfast Program 10.553	74,632.15	30,557.28	27,834.27	.00	.00	.00
33-115-65-65-9-510-62395	Federal Aid - Commodities	30,575.00	29,462.83	26,195.19	.00	26,417.00	26,417.00
33-115-65-65-9-510-62397	Summer Food Service Program 10.559	55,375.00	.00	.00	.00	.00	.00
33-115-65-65-9-510-63030	Sale of Breakfasts	.00	6,109.34	7,501.25	2,518.00	3,839.00	1,321.00
33-115-65-65-9-510-63035	Sale of Lunches	.00	42,804.78	48,759.03	29,357.00	36,661.00	7,304.00
33-115-65-65-9-510-63036	Sale - A La Carte	2,677.06	16,080.38	19,566.34	32,733.00	27,065.00	(5,668.00)
33-115-65-65-9-510-63037	Sale - Adult	2,385.69	2,758.73	2,082.49	2,745.00	2,199.00	(546.00)
33-115-65-65-9-510-63040	Rebate Income	1,432.60	1,175.39	463.96	300.00	300.00	.00
33-115-65-65-9-510-63801	Interest Income	326.62	6,733.74	8,075.81	1,000.00	1,000.00	.00
33-115-65-65-9-510-69999	Contingencies	.00	.00	.00	25,000.00	25,000.00	.00
	Program **510 - School Food Services** Totals	$364,774.31	$264,300.81	$250,981.75	$241,716.00	$271,169.00	$29,453.00
	Level **9 - District Wide** Totals	$364,774.31	$264,300.81	$250,981.75	$241,716.00	$271,169.00	$29,453.00
	Sub-Function **65 - Food Services** Totals	$364,774.31	$264,300.81	$250,981.75	$241,716.00	$271,169.00	$29,453.00
	Function **65 - Food Services** Totals	$364,774.31	$264,300.81	$250,981.75	$241,716.00	$271,169.00	$29,453.00
	Locations **115 - South Salem Elementary** Totals	$364,774.31	$264,300.81	$250,981.75	$241,716.00	$271,169.00	$29,453.00

FY 26 Cafeteria Budget for Presentation

Budget Year 2026

G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund **33 - School Cafeteria Fund**							
REVENUE							
Locations **116 - East Salem Elementary**							
Function **65 - Food Services**							
Sub-Function **65 - Food Services**							
Level **9 - District Wide**							
Program **510 - School Food Services**							
33-116-65-65-9-510-61118	State School Lunch Program	2,546.61	2,399.22	2,704.07	3,518.00	1,216.00	(2,302.00)
33-116-65-65-9-510-61351	State School Breakfast Incentive Grant	2,876.72	7,320.08	4,934.05	3,748.00	2,201.00	(1,547.00)
33-116-65-65-9-510-62360	Natl School Lunch Program 10.555	241,520.44	178,467.09	186,281.25	143,995.00	148,517.00	4,522.00
33-116-65-65-9-510-62365	Supply Chain Assistance 10.555	7,605.31	12,490.55	9,082.31	.00	.00	.00
33-116-65-65-9-510-62390	School Breakfast Program 10.553	116,234.50	91,290.71	97,317.64	.00	.00	.00
33-116-65-65-9-510-62395	Federal Aid - Commodities	31,281.31	30,426.71	26,195.19	.00	27,636.00	27,636.00
33-116-65-65-9-510-62400	NSLP Equipment Grant 10.579	14,790.00	.00	.00	.00	.00	.00
33-116-65-65-9-510-63010	Appropriated from Fund Balance	.00	.00	.00	35,000.00	35,000.00	.00
33-116-65-65-9-510-63020	Sale Of Property/Equipment	509.00	.00	.00	.00	.00	.00
33-116-65-65-9-510-63030	Sale of Breakfasts	.00	37.94	.00	2,574.00	3,924.00	1,350.00
33-116-65-65-9-510-63035	Sale of Lunches	.00	187.34	.00	30,007.00	37,473.00	7,466.00
33-116-65-65-9-510-63036	Sale - A La Carte	687.02	12,697.02	8,012.98	33,458.00	27,665.00	(5,793.00)
33-116-65-65-9-510-63037	Sale - Adult	3,849.49	2,990.18	2,920.65	2,805.00	2,248.00	(557.00)
33-116-65-65-9-510-63040	Rebate Income	1,437.35	1,169.14	463.96	300.00	300.00	.00
33-116-65-65-9-510-63801	Interest Income	326.63	6,733.67	8,075.78	1,000.00	1,000.00	.00
33-116-65-65-9-510-69999	Contingencies	.00	.00	.00	25,000.00	25,000.00	.00
	Program **510 - School Food Services** Totals	$423,664.38	$346,209.65	$345,987.88	$281,405.00	$312,180.00	$30,775.00
	Level **9 - District Wide** Totals	$423,664.38	$346,209.65	$345,987.88	$281,405.00	$312,180.00	$30,775.00
	Sub-Function **65 - Food Services** Totals	$423,664.38	$346,209.65	$345,987.88	$281,405.00	$312,180.00	$30,775.00
	Function **65 - Food Services** Totals	$423,664.38	$346,209.65	$345,987.88	$281,405.00	$312,180.00	$30,775.00
	Locations **116 - East Salem Elementary** Totals	$423,664.38	$346,209.65	$345,987.88	$281,405.00	$312,180.00	$30,775.00
	REVENUE TOTALS	$2,922,971.78	$2,429,655.52	$2,448,631.19	$2,505,696.00	$2,759,451.00	$253,755.00

G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund **33 - School Cafeteria Fund**							
EXPENSE							
Locations **111 - Salem High School**							
Function **65 - Food Services**							
Sub-Function **65 - Food Services**							
Level **9 - District Wide**							
Program **510 - School Food Services**							
33-111-65-65-9-510-71192	Compensation-Cafeteria	215,751.24	216,548.30	178,272.70	349,985.00	330,923.00	(19,062.00)
33-111-65-65-9-510-71200	Compensation-OT	6,276.10	3,765.61	.00	3,500.00	3,500.00	.00
33-111-65-65-9-510-71520	Compensation-Substitutes	.00	.00	.00	1,000.00	1,000.00	.00
33-111-65-65-9-510-71665	Bonus Payments To Teachers	.00	6,192.00	.00	.00	.00	.00
33-111-65-65-9-510-72100	FICA	18,719.60	19,977.88	13,962.18	67,489.00	84,502.00	17,013.00
33-111-65-65-9-510-72210	VRS Pension Contribution	8,290.66	7,433.83	2,850.05	10,485.00	2,818.00	(7,667.00)
33-111-65-65-9-510-72300	Group Health and Dental Insurance	43,137.06	43,313.83	33,221.45	55,689.00	23,564.00	(32,125.00)
33-111-65-65-9-510-72400	VRS Group Life Insurance	963.10	1,165.83	593.32	1,464.00	283.00	(1,181.00)
33-111-65-65-9-510-72750	VRS Retiree Health Care Credit	838.10	991.33	491.42	1,256.00	266.00	(990.00)
33-111-65-65-9-510-73020	Commodity Storage Services	3,239.83	3,483.28	2,793.93	4,000.00	4,000.00	.00
33-111-65-65-9-510-73037	Contractual Services - Other	18,139.60	17,936.58	19,387.76	51,713.00	27,291.00	(24,422.00)
33-111-65-65-9-510-73178	Repair/Maint - POS Terminals	12,646.96	8,600.43	8,485.98	12,600.00	13,230.00	630.00
33-111-65-65-9-510-73180	Repair/Maint - Other Contracted	8,469.29	15,760.13	47,711.73	10,000.00	10,000.00	.00
33-111-65-65-9-510-75850	Bank Charges	20.00	.00	.00	.00	.00	.00
33-111-65-65-9-510-76055	Machines, Equipment and Tools <$5,000	.00	4,018.56	.00	.00	.00	.00
33-111-65-65-9-510-76088	Special Events Costs	.00	.00	.00	3,000.00	9,009.00	6,009.00
33-111-65-65-9-510-76110	Supplies - Operational	17,794.01	18,311.40	30,673.55	21,479.00	22,228.00	749.00
33-111-65-65-9-510-76120	Food Products	164,098.80	178,135.11	154,706.25	231,150.00	298,641.00	67,491.00
33-111-65-65-9-510-76530	Computer Supplies	.00	1,133.13	.00	.00	.00	.00
33-111-65-65-9-510-76550	Uniforms	573.54	1,107.72	595.49	2,573.00	2,573.00	.00
33-111-65-65-9-510-78020	Furniture & Equipment >$5,000	10,557.65	119,084.80	28,861.00	30,000.00	30,000.00	.00

FY 26 Cafeteria Budget for Presentation

Budget Year 2026

G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund **33 - School Cafeteria Fund**							
EXPENSE							
Locations **111 - Salem High School**							
Function **65 - Food Services**							
Sub-Function **65 - Food Services**							
Level **9 - District Wide**							
Program **510 - School Food Services**							
33-111-65-65-9-510-79999	Contingencies	.00	.00	.00	25,000.00	25,000.00	.00
	Program **510 - School Food Services** Totals	$529,515.54	$666,959.75	$522,606.81	$882,383.00	$888,828.00	$6,445.00
	Level **9 - District Wide** Totals	$529,515.54	$666,959.75	$522,606.81	$882,383.00	$888,828.00	$6,445.00
	Sub-Function **65 - Food Services** Totals	$529,515.54	$666,959.75	$522,606.81	$882,383.00	$888,828.00	$6,445.00
	Function **65 - Food Services** Totals	$529,515.54	$666,959.75	$522,606.81	$882,383.00	$888,828.00	$6,445.00
	Locations **111 - Salem High School** Totals	$529,515.54	$666,959.75	$522,606.81	$882,383.00	$888,828.00	$6,445.00
Locations **112 - Andrew Lewis Middle School**							
Function **65 - Food Services**							
Sub-Function **65 - Food Services**							
Level **9 - District Wide**							
Program **510 - School Food Services**							
33-112-65-65-9-510-71192	Compensation-Cafeteria	147,715.11	176,446.25	167,478.46	203,588.00	254,011.00	50,423.00
33-112-65-65-9-510-71200	Compensation-OT	1,943.14	.00	.00	2,000.00	2,000.00	.00
33-112-65-65-9-510-71520	Compensation-Substitutes	.00	.00	.00	729.00	729.00	.00
33-112-65-65-9-510-71665	Bonus Payments To Teachers	.00	1,548.00	.00	.00	.00	.00
33-112-65-65-9-510-72100	FICA	13,920.05	13,762.69	13,614.22	45,214.00	62,536.00	17,322.00
33-112-65-65-9-510-72210	VRS Pension Contribution	2,500.26	2,465.12	2,494.19	2,458.00	2,965.00	507.00
33-112-65-65-9-510-72300	Group Health and Dental Insurance	24,655.89	20,654.38	25,838.90	16,377.00	14,181.00	(2,196.00)
33-112-65-65-9-510-72400	VRS Group Life Insurance	291.50	324.60	344.88	347.00	331.00	(16.00)
33-112-65-65-9-510-72750	VRS Retiree Health Care Credit	245.80	268.90	285.72	288.00	311.00	23.00
33-112-65-65-9-510-73020	Commodity Storage Services	4,344.56	4,829.22	7,206.87	4,000.00	4,000.00	.00
33-112-65-65-9-510-73037	Contractual Services - Other	18,166.30	17,963.50	19,360.70	37,698.00	19,895.00	(17,803.00)
33-112-65-65-9-510-73178	Repair/Maint - POS Terminals	12,839.86	7,985.67	7,736.48	9,185.00	9,645.00	460.00
33-112-65-65-9-510-73180	Repair/Maint - Other Contracted	2,238.24	12,511.54	28,872.97	8,000.00	8,000.00	.00

FY 26 Cafeteria Budget for Presentation

Budget Year 2026

G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund **33 - School Cafeteria Fund**							
EXPENSE							
Locations **112 - Andrew Lewis Middle School**							
Function **65 - Food Services**							
Sub-Function **65 - Food Services**							
Level **9 - District Wide**							
Program **510 - School Food Services**							
33-112-65-65-9-510-75850	Bank Charges	50.00	.00	.00	.00	.00	.00
33-112-65-65-9-510-76055	Machines, Equipment and Tools <$5,000	.00	7,760.00	.00	.00	.00	.00
33-112-65-65-9-510-76110	Supplies - Operational	17,350.89	13,596.60	15,015.10	15,658.00	16,204.00	546.00
33-112-65-65-9-510-76120	Food Products	177,437.16	200,561.26	165,002.43	170,198.00	243,910.00	73,712.00
33-112-65-65-9-510-76530	Computer Supplies	.00	1,133.13	.00	.00	.00	.00
33-112-65-65-9-510-76550	Uniforms	573.42	523.03	576.57	1,875.00	1,875.00	.00
33-112-65-65-9-510-78020	Furniture & Equipment >$5,000	.00	.00	33,969.50	.00	.00	.00
33-112-65-65-9-510-79999	Contingencies	.00	.00	.00	25,000.00	25,000.00	.00
Program **510 - School Food Services** Totals		$424,272.18	$482,333.89	$487,796.99	$542,615.00	$665,593.00	$122,978.00
Level **9 - District Wide** Totals		$424,272.18	$482,333.89	$487,796.99	$542,615.00	$665,593.00	$122,978.00
Sub-Function **65 - Food Services** Totals		$424,272.18	$482,333.89	$487,796.99	$542,615.00	$665,593.00	$122,978.00
Function **65 - Food Services** Totals		$424,272.18	$482,333.89	$487,796.99	$542,615.00	$665,593.00	$122,978.00
Locations **112 - Andrew Lewis Middle School** Totals		$424,272.18	$482,333.89	$487,796.99	$542,615.00	$665,593.00	$122,978.00
Locations **113 - Carver Elementary**							
Function **65 - Food Services**							
Sub-Function **65 - Food Services**							
Level **9 - District Wide**							
Program **510 - School Food Services**							
33-113-65-65-9-510-71192	Compensation-Cafeteria	112,747.22	137,518.82	131,108.56	87,775.00	110,470.00	22,695.00
33-113-65-65-9-510-71200	Compensation-OT	1,784.95	.00	.00	1,500.00	1,500.00	.00
33-113-65-65-9-510-71520	Compensation-Substitutes	211.20	.00	.00	343.00	343.00	.00
33-113-65-65-9-510-72100	FICA	11,723.38	16,787.74	11,648.95	20,690.00	28,755.00	8,065.00
33-113-65-65-9-510-72210	VRS Pension Contribution	1,999.96	2,000.02	2,000.01	1,960.00	1,960.00	.00
33-113-65-65-9-510-72300	Group Health and Dental Insurance	16,768.27	11,258.58	16,726.36	7,900.00	2,653.00	(5,247.00)

FY 26 Cafeteria Budget for Presentation

Budget Year 2026

G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund **33 - School Cafeteria Fund**							
EXPENSE							
Locations **113 - Carver Elementary**							
Function **65 - Food Services**							
Sub-Function **65 - Food Services**							
Level **9 - District Wide**							
Program **510 - School Food Services**							
33-113-65-65-9-510-73020	Commodity Storage Services	3,058.04	1,841.38	2,034.61	2,000.00	2,000.00	.00
33-113-65-65-9-510-73037	Contractual Services - Other	18,134.07	17,909.50	19,279.80	17,720.00	9,352.00	(8,368.00)
33-113-65-65-9-510-73178	Repair/Maint - POS Terminals	11,874.83	7,994.68	7,538.46	4,318.00	4,534.00	216.00
33-113-65-65-9-510-73180	Repair/Maint - Other Contracted	3,636.56	15,407.45	10,541.72	8,000.00	8,000.00	.00
33-113-65-65-9-510-75850	Bank Charges	110.00	.00	.00	.00	.00	.00
33-113-65-65-9-510-76055	Machines, Equipment and Tools <$5,000	.00	1,940.00	.00	.00	.00	.00
33-113-65-65-9-510-76110	Supplies - Operational	16,365.90	13,471.28	14,951.12	7,360.00	7,617.00	257.00
33-113-65-65-9-510-76120	Food Products	145,241.34	165,597.88	153,517.07	83,308.00	78,154.00	(5,154.00)
33-113-65-65-9-510-76530	Computer Supplies	.00	1,133.13	.00	.00	.00	.00
33-113-65-65-9-510-76550	Uniforms	573.39	59.11	529.88	882.00	882.00	.00
33-113-65-65-9-510-78020	Furniture & Equipment >$5,000	.00	.00	.00	35,000.00	35,000.00	.00
33-113-65-65-9-510-79999	Contingencies	.00	.00	.00	25,000.00	25,000.00	.00
	Program **510 - School Food Services** Totals	$344,229.11	$392,919.57	$369,876.54	$303,756.00	$316,220.00	$12,464.00
	Level **9 - District Wide** Totals	$344,229.11	$392,919.57	$369,876.54	$303,756.00	$316,220.00	$12,464.00
	Sub-Function **65 - Food Services** Totals	$344,229.11	$392,919.57	$369,876.54	$303,756.00	$316,220.00	$12,464.00
	Function **65 - Food Services** Totals	$344,229.11	$392,919.57	$369,876.54	$303,756.00	$316,220.00	$12,464.00
	Locations **113 - Carver Elementary** Totals	$344,229.11	$392,919.57	$369,876.54	$303,756.00	$316,220.00	$12,464.00
Locations **114 - West Salem Elementary**							
Function **65 - Food Services**							
Sub-Function **65 - Food Services**							
Level **9 - District Wide**							
Program **510 - School Food Services**							
33-114-65-65-9-510-71192	Compensation-Cafeteria	114,535.07	113,331.42	113,460.02	84,133.00	105,792.00	21,659.00
33-114-65-65-9-510-71200	Compensation-OT	2,089.99	.00	.00	1,500.00	1,500.00	.00

FY 26 Cafeteria Budget for Presentation

Budget Year 2026

G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund **33 - School Cafeteria Fund**							
EXPENSE							
Locations **114 - West Salem Elementary**							
Function **65 - Food Services**							
Sub-Function **65 - Food Services**							
Level **9 - District Wide**							
Program **510 - School Food Services**							
33-114-65-65-9-510-71520	Compensation-Substitutes	40.65	.00	.00	327.00	327.00	.00
33-114-65-65-9-510-72100	FICA	11,741.31	11,942.90	10,366.84	19,778.00	27,475.00	7,697.00
33-114-65-65-9-510-72210	VRS Pension Contribution	1,999.96	2,000.02	2,000.01	1,960.00	1,960.00	.00
33-114-65-65-9-510-72300	Group Health and Dental Insurance	16,807.65	11,800.04	13,385.65	7,900.00	2,547.00	(5,353.00)
33-114-65-65-9-510-73020	Commodity Storage Services	1,585.07	1,715.26	1,564.29	2,000.00	2,000.00	.00
33-114-65-65-9-510-73037	Contractual Services - Other	18,139.08	17,909.72	19,252.80	16,911.00	8,925.00	(7,986.00)
33-114-65-65-9-510-73178	Repair/Maint - POS Terminals	12,215.08	7,589.70	7,538.41	4,120.00	4,326.00	206.00
33-114-65-65-9-510-73180	Repair/Maint - Other Contracted	3,462.18	4,315.84	12,899.18	7,000.00	7,000.00	.00
33-114-65-65-9-510-75850	Bank Charges	20.00	.00	.00	.00	.00	.00
33-114-65-65-9-510-76055	Machines, Equipment and Tools <$5,000	.00	1,940.00	.00	.00	.00	.00
33-114-65-65-9-510-76110	Supplies - Operational	16,047.57	13,312.97	14,742.49	7,024.00	7,269.00	245.00
33-114-65-65-9-510-76120	Food Products	141,738.54	155,297.98	150,155.54	79,788.00	105,186.00	25,398.00
33-114-65-65-9-510-76530	Computer Supplies	.00	1,133.13	.00	.00	.00	.00
33-114-65-65-9-510-76550	Uniforms	1,930.03	59.13	549.13	841.00	841.00	.00
33-114-65-65-9-510-78020	Furniture & Equipment >$5,000	.00	.00	15,411.18	.00	.00	.00
33-114-65-65-9-510-79999	Contingencies	.00	.00	.00	25,000.00	25,000.00	.00
	Program **510 - School Food Services** Totals	$342,352.18	$342,348.11	$361,325.54	$258,282.00	$300,148.00	$41,866.00
	Level **9 - District Wide** Totals	$342,352.18	$342,348.11	$361,325.54	$258,282.00	$300,148.00	$41,866.00
	Sub-Function **65 - Food Services** Totals	$342,352.18	$342,348.11	$361,325.54	$258,282.00	$300,148.00	$41,866.00
	Function **65 - Food Services** Totals	$342,352.18	$342,348.11	$361,325.54	$258,282.00	$300,148.00	$41,866.00
	Locations **114 - West Salem Elementary** Totals	$342,352.18	$342,348.11	$361,325.54	$258,282.00	$300,148.00	$41,866.00

FY 26 Cafeteria Budget for Presentation

Budget Year 2026

G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund **33 - School Cafeteria Fund**							
EXPENSE							
Locations **115 - South Salem Elementary**							
Function **65 - Food Services**							
Sub-Function **65 - Food Services**							
Level **9 - District Wide**							
Program **510 - School Food Services**							
33-115-65-65-9-510-71192	Compensation-Cafeteria	114,817.66	106,806.50	109,824.40	77,233.00	121,229.00	43,996.00
33-115-65-65-9-510-71200	Compensation-OT	1,678.78	.00	.00	1,500.00	1,500.00	.00
33-115-65-65-9-510-71520	Compensation-Substitutes	209.60	.00	.00	297.00	297.00	.00
33-115-65-65-9-510-72100	FICA	12,721.74	11,746.93	10,366.93	18,051.00	26,909.00	8,858.00
33-115-65-65-9-510-72210	VRS Pension Contribution	2,415.36	2,079.46	2,000.01	1,960.00	2,830.00	870.00
33-115-65-65-9-510-72300	Group Health and Dental Insurance	24,455.87	12,134.12	13,385.77	7,900.00	4,122.00	(3,778.00)
33-115-65-65-9-510-72400	VRS Group Life Insurance	242.00	55.44	.00	.00	287.00	287.00
33-115-65-65-9-510-72750	VRS Retiree Health Care Credit	204.10	45.92	.00	.00	270.00	270.00
33-115-65-65-9-510-73020	Commodity Storage Services	1,676.05	1,679.56	1,545.48	2,000.00	2,000.00	.00
33-115-65-65-9-510-73037	Contractual Services - Other	18,161.08	17,909.50	19,279.80	15,377.00	8,115.00	(7,262.00)
33-115-65-65-9-510-73178	Repair/Maint - POS Terminals	12,067.84	8,399.66	7,538.44	3,747.00	3,934.00	187.00
33-115-65-65-9-510-73180	Repair/Maint - Other Contracted	2,626.17	6,922.51	13,413.39	6,000.00	6,000.00	.00
33-115-65-65-9-510-76055	Machines, Equipment and Tools <$5,000	.00	1,940.00	1,005.00	.00	.00	.00
33-115-65-65-9-510-76110	Supplies - Operational	17,630.67	12,953.69	14,795.15	6,387.00	6,610.00	223.00
33-115-65-65-9-510-76120	Food Products	143,377.52	153,004.92	153,317.71	73,118.00	95,359.00	22,241.00
33-115-65-65-9-510-76530	Computer Supplies	.00	1,133.13	.00	.00	.00	.00
33-115-65-65-9-510-76550	Uniforms	573.39	184.58	519.23	765.00	765.00	.00
33-115-65-65-9-510-78020	Furniture & Equipment >$5,000	.00	.00	12,215.50	.00	.00	.00
33-115-65-65-9-510-79999	Contingencies	.00	.00	.00	25,000.00	25,000.00	.00
	Program **510 - School Food Services** Totals	$352,857.83	$336,995.92	$359,206.81	$239,335.00	$305,227.00	$65,892.00
	Level **9 - District Wide** Totals	$352,857.83	$336,995.92	$359,206.81	$239,335.00	$305,227.00	$65,892.00
	Sub-Function **65 - Food Services** Totals	$352,857.83	$336,995.92	$359,206.81	$239,335.00	$305,227.00	$65,892.00

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Budget Year 2026

G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund **33 - School Cafeteria Fund**							
EXPENSE							
Locations **115 - South Salem Elementary**							
	Function **65 - Food Services** Totals	$352,857.83	$336,995.92	$359,206.81	$239,335.00	$305,227.00	$65,892.00
	Locations **115 - South Salem Elementary** Totals	$352,857.83	$336,995.92	$359,206.81	$239,335.00	$305,227.00	$65,892.00
Locations **116 - East Salem Elementary**							
Function **65 - Food Services**							
Sub-Function **65 - Food Services**							
Level **9 - District Wide**							
Program **510 - School Food Services**							
33-116-65-65-9-510-71192	Compensation-Cafeteria	114,953.66	119,450.50	118,091.51	78,766.00	98,898.00	20,132.00
33-116-65-65-9-510-71200	Compensation-OT	2,295.41	117.25	.00	1,500.00	1,500.00	.00
33-116-65-65-9-510-71520	Compensation-Substitutes	1,038.61	.00	.00	304.00	304.00	.00
33-116-65-65-9-510-72100	FICA	12,048.94	11,936.00	10,366.96	18,435.00	25,589.00	7,154.00
33-116-65-65-9-510-72210	VRS Pension Contribution	1,999.96	2,000.02	2,000.01	1,960.00	1,960.00	.00
33-116-65-65-9-510-72300	Group Health and Dental Insurance	16,768.28	11,109.64	13,385.77	7,900.00	2,619.00	(5,281.00)
33-116-65-65-9-510-73020	Commodity Storage Services	1,666.55	1,655.16	1,595.64	2,000.00	2,000.00	.00
33-116-65-65-9-510-73037	Contractual Services - Other	18,139.18	17,936.50	19,279.70	15,718.00	8,295.00	(7,423.00)
33-116-65-65-9-510-73178	Repair/Maint - POS Terminals	12,640.36	7,589.68	7,538.45	3,830.00	4,021.00	191.00
33-116-65-65-9-510-73180	Repair/Maint - Other Contracted	4,896.08	14,953.45	10,348.12	7,000.00	7,000.00	.00
33-116-65-65-9-510-75850	Bank Charges	28.00	.00	.00	.00	.00	.00
33-116-65-65-9-510-76055	Machines, Equipment and Tools <$5,000	.00	1,940.00	6,145.00	.00	.00	.00
33-116-65-65-9-510-76110	Supplies - Operational	17,516.81	13,852.74	14,153.89	6,529.00	6,756.00	227.00
33-116-65-65-9-510-76120	Food Products	142,428.41	158,010.48	150,728.40	74,601.00	63,711.00	(10,890.00)
33-116-65-65-9-510-76530	Computer Supplies	.00	1,133.13	.00	.00	.00	.00
33-116-65-65-9-510-76550	Uniforms	573.40	331.39	519.24	782.00	782.00	.00
33-116-65-65-9-510-78020	Furniture & Equipment >$5,000	14,790.00	.00	.00	35,000.00	35,000.00	.00
33-116-65-65-9-510-79999	Contingencies	.00	.00	.00	25,000.00	25,000.00	.00
	Program **510 - School Food Services** Totals	$361,783.65	$362,015.94	$354,152.69	$279,325.00	$283,435.00	$4,110.00
	Level **9 - District Wide** Totals	$361,783.65	$362,015.94	$354,152.69	$279,325.00	$283,435.00	$4,110.00

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G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund **33 - School Cafeteria Fund**							
EXPENSE							
Locations **116 - East Salem Elementary**							
Function **65 - Food Services**							
	Sub-Function **65 - Food Services** Totals	$361,783.65	$362,015.94	$354,152.69	$279,325.00	$283,435.00	$4,110.00
	Function **65 - Food Services** Totals	$361,783.65	$362,015.94	$354,152.69	$279,325.00	$283,435.00	$4,110.00
	Locations **116 - East Salem Elementary** Totals	$361,783.65	$362,015.94	$354,152.69	$279,325.00	$283,435.00	$4,110.00
	EXPENSE TOTALS	$2,355,010.49	$2,583,573.18	$2,454,965.38	$2,505,696.00	$2,759,451.00	$253,755.00
	Fund **33 - School Cafeteria Fund** Totals						
	REVENUE TOTALS	$2,922,971.78	$2,429,655.52	$2,448,631.19	$2,505,696.00	$2,759,451.00	$253,755.00
	EXPENSE TOTALS	$2,355,010.49	$2,583,573.18	$2,454,965.38	$2,505,696.00	$2,759,451.00	$253,755.00
	Fund **33 - School Cafeteria Fund** Totals	$567,961.29	($153,917.66)	($6,334.19)	$0.00	$0.00	$0.00
	Net Grand Totals						
	REVENUE GRAND TOTALS	$2,922,971.78	$2,429,655.52	$2,448,631.19	$2,505,696.00	$2,759,451.00	$253,755.00
	EXPENSE GRAND TOTALS	$2,355,010.49	$2,583,573.18	$2,454,965.38	$2,505,696.00	$2,759,451.00	$253,755.00
	Net Grand Totals	$567,961.29	($153,917.66)	($6,334.19)	$0.00	$0.00	$0.00