

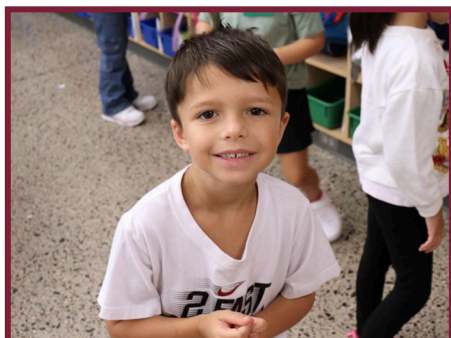
Salem City Schools

510 S. College Avenue

Salem, Virginia 24153

2025 – 2026 Budget

www.salem.k12.va.us



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

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Organization of the Budget Document

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

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

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

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

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

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

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



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Executive Summary

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Salem City Schools
Principal Officials

The Salem City School Board



Mr. John A. (Andy) Raines
Chair



Ms. Teresa E. Sizemore
Vice Chair



Ms. Stacey G. Danstrom



Ms. Macel H. Janoschka



Mr. Christopher M. King

School Administration

Dr. Curtis N. Hicks, Superintendent

Deputy Superintendent.....Ms. Jennifer P. Dean
Executive Director of Human Resources.....Ms. Kirstine M. Barber
Chief Financial Officer Ms. Mandy C. Hall, SFO
Director of Student Services Dr. Randy L. Jennings
Director of Administrative Services Ms. Margaret H. Routt
Director of Technology and Data Management.....Mr. Mark A. Thompson
Clerk to the Board..... Ms. Susan E. Young

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

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



To the Honorable Chairman, Members of the Salem City School Board and the Citizens of the City of Salem, Virginia:

I am pleased to present the School Board's adopted Budget for the fiscal year 2025-2026. Difficult budget decisions were necessary and made in accordance with the budget priorities that the Board established in November. The School Board adopted a needs-based budget on March 20, 2025. City Council approved the School Board's budget on May 27, 2025

The total budget adopted by the Board on March 20th was \$65,918,944 which consists of \$59,545,236 for the General Fund, \$3,614,257 for the Grant Fund, and \$2,759,451 for the Cafeteria Fund. This proposed budget overall is \$4,910,875 or 8% higher than the adopted budget of \$61,008,069 for FY25.

The budget addresses continued funding for the Distinguished Scholar Program, the Advanced Placement Program and Governor's School Tuition, funding for a potential 2.5% increase in health insurance plan costs/premiums and participation changes in the plans offered, continuation of the Retirement: Extended Work Incentive Program (REWIP), continuing the Virginia Pre-School Initiative grant, and continued support of National Board Certification for teachers. In addition, sufficient funding is provided for utilities, insurance, fuel and maintenance based on recent cost trends. The budget also includes a 4% salary increase for FY26.

Enrollment Outlook

The FY26 budget is built using a conservative ADM estimate of 3,775, which is 275 higher than the estimate used for FY25. This conservative estimate was used to ensure our expenses do not exceed our future revenue projections. The third-party enrollment forecasts predict a modest decrease in enrollment for the next few years due to lower birth rates. However, the March 31 ADM for FY25 was above budget due to students enrolled in the Virginia Virtual Academy at Salem through K12 Virtual School for whom we do receive State funding. This was a new venture for the school division in FY24 that's continuing in FY26. The enrollment increase of 275 students is the result of including enrollment in the Virtual Academy. Enrollment will be monitored closely as this is the primary factor in State revenue.

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

Year	Budget	March 31 ADM	Difference
2025-26	3,775	TBD	TBD
2024-25	3,500	3,829	329
2023-24	3,600	4,141	541
2022-23	3,670	3,606	(64)
2021-22	3,670	3,659	(11)
2020-21	3,800	3,694	(106)
2019-20	3,800	3,810	10
2018-19	3,790	3,836	46
2017-18	3,740	3,872	132
2016-17	3,710	3,775	65

State Funding

FY26 is the second year of the biennial (two-year) budget which means education funding normally stays about the same as the previous year.

The composite index for FY25 and FY26 is .3632, with .6368 being the State share. For FY24 the local share was .3713 and the State share of SOQ expenditures was .6287, so comparatively speaking, Salem's "wealth" as measured by the composite index based on real estate values, adjusted gross income, and retail sales decreased slightly from the previous biennium, a calculation change driven more by property value fluctuations in the larger and more populous parts of the Commonwealth than by local changes.

Pension costs for the Virginia Retirement System remain an area to watch. In 2012, the General Assembly passed a pension reform proposal to phase-in contribution rates for the teacher and state plans to the VRS board-certified rates. We are at 100% of the phase-in of VRS board-certified rates based upon the 2012 legislation. This year's rate will remain at 14.21%.

Local Revenue

Salem City provides significant support for our instructional program funding of approximately 41% of our operating budget each year. The transfer for FY26 increased by \$431,911 to \$24,213,041 which shows City Council's commitment to the education of our youth. The City pays 100% of debt service for the school division.

Cost Increases planned for in the budget

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

- A 4.0% salary increase for staff presented at a cost of \$1.6 million.
- A 2.5% increase is factored in for health insurance amounting to \$29, 211.

Non-Resident Tuition

The non-resident tuition rates and associated pricing tiers will remain the same for FY26.

- \$1,000 for the first child.
- The rate for City and School employees will remain \$100.
- Multiple student families will have tiered pricing.
 - \$1,000 for the first child
 - \$500 for the second child, Property/Business owners
 - \$250 for the third or more children.

Health Insurance Costs

The final cost of health insurance cannot be known until the annual contract renewal. Salem's claims experience will impact the rate as well. A 2.5% increase in health insurance plan cost/premiums and participation changes in the plans offered is factored in this budget. The Health Clinic provided by the City is still an excellent resource to the employees that utilize our health insurance, where no-copays or fees are required.

Grant Funding

Grants are always subject to being cut or eliminated, and we are always looking for way to secure new grants. Our Federal and State grants are projected to decrease by 9.7% or \$387,696 in FY26. The majority of the decrease is due to the COVID-19 related Federal grants being fully expended. We also received notification from the Virginia Department of Education we were awarded \$300,000 for a Year Round School grant related to EL and Special Education Summer programs. Grant adjustments are made annually after the revised grant awards are received in the fall. The amounts in the current budget will be adjusted when the awards are received later in the year. We rely on grant funding to provide resources and staffing to our schools that would otherwise not be provided or would have to be provided by an increased local appropriation.

Capital Needs

The most recent Capital Improvement Plan was approved by the School Board on October 8, 2024 and reflects total school capital projects of \$25.2 million. The CIP represents the priority projects for the next six years. Capital projects are funded separate from the regular operating budget.

Cafeteria Fund

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

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

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

FY26 will be the twelfth year of cafeteria operations managed by a Food Service Management Company. The Nutrition Group is in its second year of managing cafeteria operations.

A la carte items and ice cream prices are adjusted as needed at the beginning of the school year based on cost to purchase. Adult breakfast and lunch prices will increase for 2025-26.

Salem City Schools - Summary of Proposed Cafeteria Meal Prices

<u>Meal Prices:</u>	<u>FY21-22</u>	<u>FY22-23</u>	<u>FY23-24</u>	<u>FY24-25</u>	<u>FY25-26</u>
Elementary Breakfast	1.25	1.25	1.30	1.35	1.40
Elementary Lunch*	2.70	2.70	2.80	2.85	2.90
Middle/High Breakfast	1.25	1.25	1.30	1.35	1.40
Middle/High Lunch*	2.90	2.90	3.00	3.05	3.10
Reduced Breakfast (set by Fed. Gov't)	0.30	0.00	0.00	0.00	0.00
Reduced Lunch (set by Fed. Gov't)	0.40	0.00	0.00	0.00	0.00
Adult Breakfast	2.30	2.35	2.35	2.40	2.45
Adult Lunch	3.85	4.05	4.15	4.20	4.25
Milk	0.50	0.50	0.50	0.50	0.50

Conclusions and Future Trends Beyond FY26

The FY26 budget will continue to be challenging as in recent years with:

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

Successful public schools are essential to the strength of any community and play a vital role in supporting the economic health of our area. We are grateful that our City Council and Administration continue to place a high value on children, families, and the dedicated professionals who serve them. Their support, along with the longstanding commitment of the citizens of Salem, allows us to fulfill our mission with pride.

The quality of life in Salem is built on the belief that children matter, and this value continues to attract new families who choose to live, work, and raise their children here. Within Salem City Schools, many exciting things are happening - from our early childhood special education program, to equipping 21st-century learners through our 1:1 technology initiative, to the Advanced Placement and Dual Enrollment opportunities at Salem High School. Our outstanding athletic and extracurricular programs further enrich the student experience.

Excellence in our schools is not possible without the collective effort of every member of our team. From the bus drivers who greet students each morning, to the custodians who maintain welcoming facilities, to the support staff who provide essential resources for teaching and learning, and to our school psychologists, social workers, nurses, and counselors who care for students' well-being, every role matters. Together with our teachers and administrators, these professionals exemplify the spirit of service that defines our division.

Thanks to your continued support, we can build upon these successes and ensure that every student in Salem City Schools has the opportunity to reach their full potential.



Curtis N. Hicks, Ed. D.
Superintendent

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

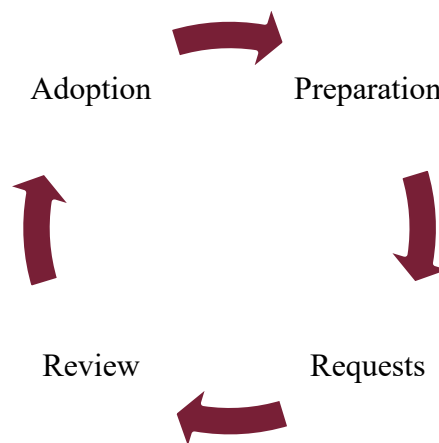
BUDGET CALENDAR

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

August
• CIP requests from Schools and Departments
October
• School Board adopts new CIP
November
• Administrative staff discusses budget priorities • Report to School Board on budget priorities • Budget calendar presented to School Board
December
• Budget Prep in New World opened to principals and directors • School Board holds first public hearing to receive suggestions for budget priorities
January
• Directors and principals submit school level prioritized non-personnel budget requests • Non-personnel budget verified on-line by Chief Financial Officer • Update to School Board on Governor's introduced budget and latest budget impact • General Assembly convenes • Chief Financial Officer and central office budget team review all budget requests with principals
February
• Superintendent, Chief Financial Officer, the Executive Director of Human Resources and other division leadership meet with principals and central office staff to review personnel needs after student enrollment projections are finalized • Update to School Board on House and/or Senate introduced budgets and latest budget impact
March
• Chief Financial Officer presents budget to School Board based on best available state revenue estimates • Second public hearing on budget • School Board adopts total budget and sends it to City Council for approval prior to April 1
April
• Superintendent and School Board Chairman present budget to City Council at a regular City Council meeting, typically the second meeting of the month
May
• Subsequent report to School Board, as needed, with salary recommendations • City Council formally appropriates funding for school budget • Superintendent and Chief Financial Officer review adopted budget with staff as needed
By July 1
• Budget published on-line with bound copy to be distributed by August 31st

BUDGET PROCESS

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



FISCAL YEAR 2026 BUDGET APPROACH AND CHALLENGES

The process of developing a budget each year is extremely important for allocating resources to the successful operation of a world class educational program for approximately 3,500 students in 4 elementary schools, one middle school, one high school and an alternative education center. Following recent years of reduced state aid for public education, the School Board will see an increase in state and local funding.

Since school divisions in the Commonwealth of Virginia are fiscally dependent on the local government, the school budget was forwarded to the Salem City Council for their approval after it was approved by the School Board on March 20, 2025. State law requires that the School Board adopt a budget by April 1 of each year. If the City Council makes adjustments to the School Board's request, the School Board is required to adjust its budget within the parameters of state law. The final school budget was adopted by City Council on May 27, 2025.

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

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

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

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

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

All state revenue budget line items were estimated using a conservative Average Daily Membership (ADM) of 3,775. ADM for FY25 was 3,828.67, which was 328.67 above what was budgeted. This number includes students enrolled in the Virginia Virtual Academy at Salem through K12 Virtual Schools for whom we received funding. This was a new venture in FY24 that will continue in FY26, but was not decided at the time the original FY25 budget was approved. Third party enrollment forecasts predict a modest decrease in enrollment for the next few years due to lower birth rates. These and other factors (including ongoing kindergarten enrollment for SY 2025-26) result in a conservative enrollment assumption for budgeting purposes.

The FY26 budget reflects an increase in state revenue of \$4,490,950 that includes an increase in Basic Aid, Special Education funding, At-Risk funding, a Supplemental Payment in Lieu of Food and Hygiene Tax, and a Compensation Supplement. Local revenue from Salem City will increase by \$431,911. The budget for debt service is no longer shown due to an auditor's recommendation. If that were factored into the total, the total local appropriation would be \$2,735,355 higher, which reflects a decrease of \$22,315 accounting for amortization of current debt service.

Utility accounts have been reviewed and adjusted based on trend data and include an increase of \$130,817.

Non-resident tuition is evaluated on a biennial basis. Rates will remain the same for FY26 and are as follows:

- Children of School or City employees - \$100 per student (no change for children of School or City employees.
- Base non-resident tuition - \$1,000.
- Continue a tiered fee structure based on the number of non-resident students accepted per household:
 - \$1,000 for the first child
 - \$500 for the second child
 - \$250 for the third child plus any additional children

Employees will see a salary increase of 4.0% for all staff for FY26. Additional or new positions include: a new teacher and instructional assistant for a VPI classroom at West Salem Elementary, one Math teacher at Andrew Lewis Middle School, four instructional assistants across the Division, and one part-time Criminal Justice teacher at Salem High School.

Other expenditures highlights include:

- Continued funding for the Distinguished Scholar Program (\$28,000), the Advanced Placement program (\$145,000) and Governor's School Tuition (\$84,960).
- Funding for an estimated 2.5% increase in health insurance plan costs/premiums and participation changes in the plans offered (\$29,211).
- Continued support of National Board Certification for teachers.
- Continuation of the Retirement: Extended Work Incentive Program (REWIP).
- Continuation of the Virginia Pre-School Initiative (VPI) available state funding (based on the number of economically disadvantaged children) for annual/recurring funding on a per eligible-pupil basis for a preschool classes at all elementary schools.

In addition to the operating budget for the school division, the School Board periodically reviews and updates the Capital Improvement Plan (CIP) which reflects school capital needs for a period of approximately six years. The CIP generally includes large construction projects; however, other capital needs may be addressed in the CIP. The CIP is updated as projects are completed or added. The School Board adopted the latest capital improvement plan on October 2024 which includes major capital projects planned for the next six years.

STRATEGIC MANAGEMENT COMPONENTS

Vision Statement

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

Mission Statement

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

Love. Engage. Inspire.

Core Values

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

Educational Philosophy

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

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

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

Specifically, the Salem City School Board:

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

Comprehensive Plan Goals

Listed below are the Comprehensive Plan Goals.

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

The budget includes \$14,700 for special programs and enrichment materials for curriculum development in STEM and Personalized Learning, \$60,000 for Dual Enrollment, \$130,440 for Advanced Placement courses, and \$43,517 for Career and Tech Ed. courses.

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

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

Communication and Community Relations	
<i>"Student success is a shared responsibility among schools, parents, and community partners."</i>	
Desired Outcomes	1. The division will foster high levels of hope, engagement, and belonging for staff, students, and the community as measured by survey annually. 2. The division will embrace and communicate to stakeholders the key components associated with Virginia's "Profile of a Graduate." 3. The division will communicate the benefits of cultural proficiency, authentic assessment, 5C's acquisition, assessment for learning, and standards-based learning. 4. The division will communicate the availability of opportunities for business, community, industry, and higher education partnerships that promote career readiness. 5. The division will maintain two-way communication with stakeholders to promote continuous improvement.

Salem City Schools' budget includes sufficient funding in the Printing Services account to accomplish these goals. The budget also includes \$45,409 in Jobs for Virginia Graduates (JVG) funding.

Safety and Organizational Management	
<i>"Students learn best in a safe and disciplined environment provided by caring and respectful adults."</i>	
Desired Outcomes	1. Staff and students will consistently report that the Salem City School Division provides a safe and disciplined learning environment that promotes learning. 2. School facilities and student schedules will reflect the division's emphasis on individualized learning in a modern workplace. 3. By 2026, division salaries will rank first when compared to regional school divisions in each salary range and employment category. 4. The Salem City School Division will support and promote environments that are equitable, culturally competent and responsive to student and family needs. 5. The division will support the physical and mental well-being of both students and staff.

The budget includes an average 4% salary increase for all staff. The budget also includes \$221,000 for a Coram AI weapons detection system.

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

Salem City Schools' budget includes sufficient funding to accomplish these goals, including \$16,244 for Naviance Guidance Software.

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

The school division included \$817,753 in this budget to cover cost of software licensing fees.

COMPOSITE INDEX

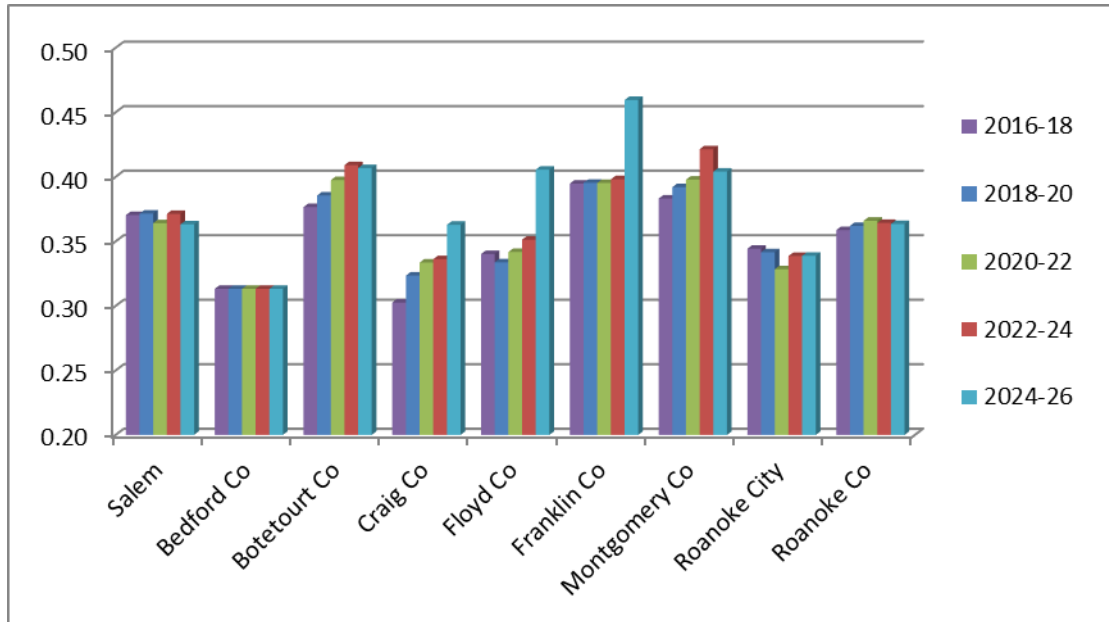
Salem City Schools receives revenue from local (city), state, and federal sources. State and City funds are our two largest sources of revenue.

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

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

The Composite Index of Local Ability to Pay determines a school division's ability to pay education costs fundamental to the commonwealth's Standards of Quality (SOQ). For FY26, Salem's local composite index is .3632. This means the state will fund 63.68 percent and Salem City is required to pay 36.32 percent of the minimum educational program set by the state Standards of Quality. It is calculated using three indicators of a locality's ability-to-pay: true value of real property (weighted 50%), adjusted gross income (weighted 40%), and taxable retail sales (weighted 10%). Each locality's index is adjusted to maintain an overall statewide local share of 45 percent and an overall state share of 55 percent. The index

is recalculated every two years. As a locality's index declines, the state's share of its funding increases and the amount the locality should be able to pay decreases. The chart below compares the composite index among the surrounding school divisions.



Year	Salem	Bedford County	Botetourt County	Craig County	Floyd County	Franklin County	Montgomery County	Roanoke City	Roanoke County
2016-18	0.3704	0.3132	0.3766	0.3026	0.3402	0.3948	0.3832	0.3443	0.3587
2018-20	0.3715	0.3132	0.3856	0.3235	0.3337	0.3954	0.3920	0.3416	0.3620
2020-22	0.3641	0.3132	0.3975	0.3336	0.3418	0.3953	0.3979	0.3284	0.3660
2022-24	0.3713	0.3132	0.4091	0.3362	0.3513	0.3982	0.4214	0.3387	0.3643
2024-26	0.3632	0.3132	0.4068	0.3629	0.4596	0.4041	0.4041	0.3388	0.3635

Source: Budget Office, Virginia Department of Education

BALANCED BUDGET

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

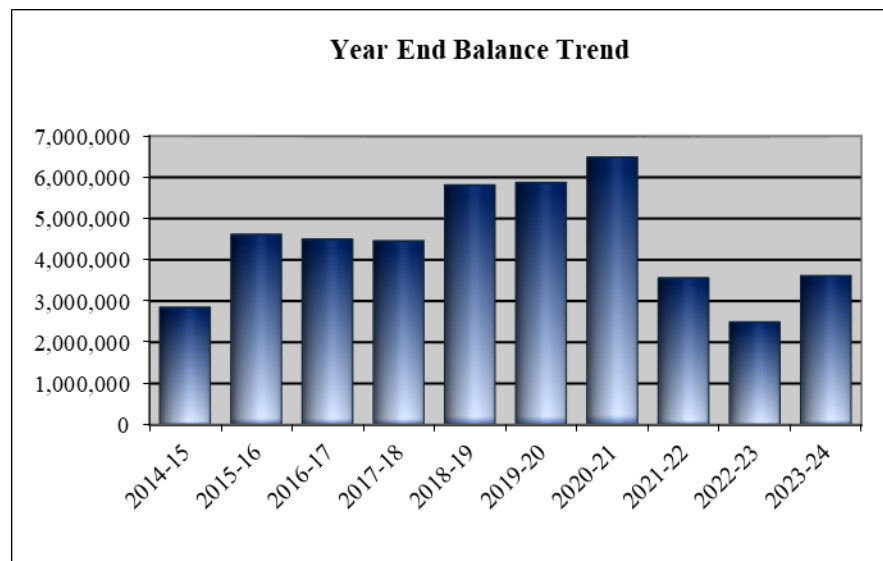
SCHOOL BOARD POLICY

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

appropriated by City Council for use by the School Board, unexpended at the close of any fiscal year, as determined by the City's annual audit, shall be placed in a general reserve account for non-recurring expenditures of the school division as determined by the School Board with the consent of City Council."

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

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



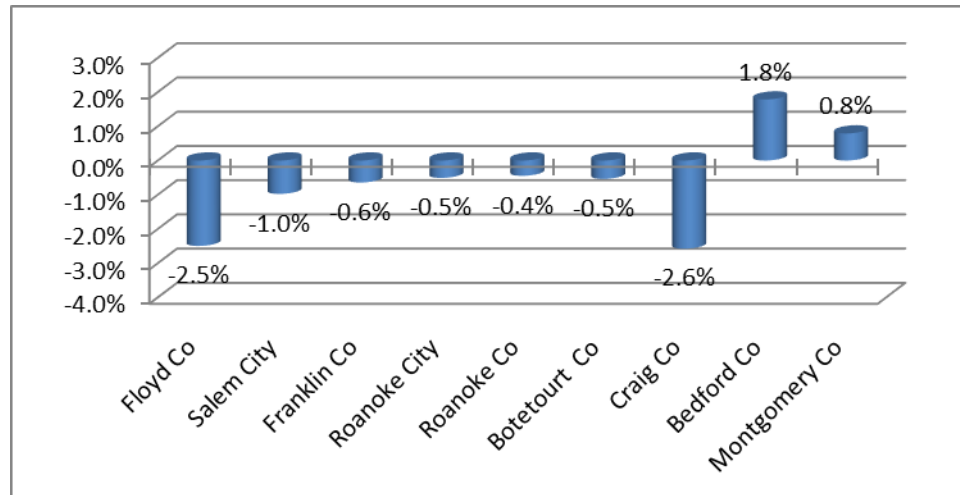
The FY16 – FY21 year-end balances show an increase due to fuel cost being down, a warmer than expected winter, staff turnover, less people in the health insurance plan and planning for the renovation at Salem High School. The FY22 and FY23 year-end balance was lower due to funds being used to fund the Salem High School Fieldhouse renovations and other needed division capital projects.



POPULATION GROWTH

For the period of 2020 – 2024, Salem City’s population shows a decrease of 1.0%. The chart below shows the population increase or decrease comparison for surrounding localities.

**Roanoke Metropolitan Area Population Growth Comparison
For the Period 2020 to 2024**

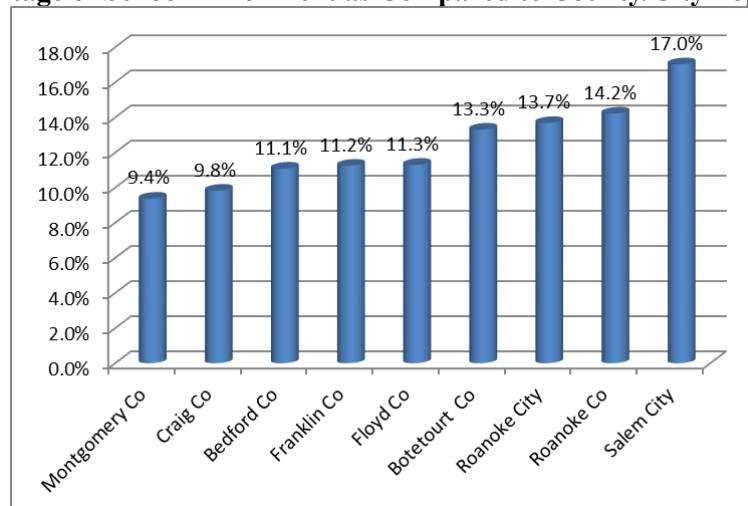


Source: University of Virginia, Weldon Cooper Center for Public Service.

SCHOOL ENROLLMENT AS COMPARED TO POPULATION

Salem City has the highest percentage of student enrollment in relation to total population in localities across the region. The results of this report show Salem City’s student enrollment at 17.0 % of the total City population.

Percentage of School Enrollment as Compared to County/City Population

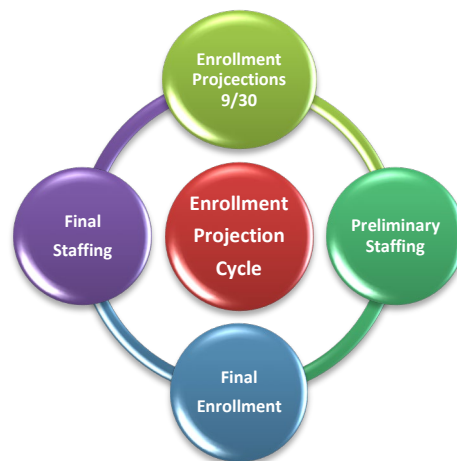


Source: University of Virginia, Weldon Cooper Center for Public Service and Table 15 of the Superintendent’s Annual Report for Virginia.

STUDENT ENROLLMENT

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

Since about 58% of the school division's revenue is based on student enrollment projections, it is a primary focus when developing the budget. Enrollment is also significant because it drives the number of instructional and support staff needed to provide educational and support services to students.

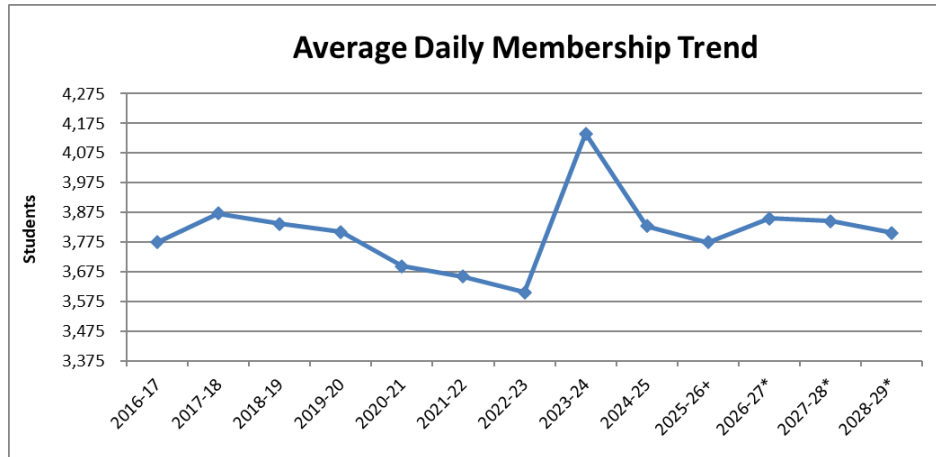


For purposes of the FY26 budget, the School Board started with the March 31, 2024 ADM of 4,140.67 and factored in the limited population growth in the Roanoke Valley. The school division obtained a third-party enrollment forecast which predicts a modest decrease in enrollment over the next year due to slower birth rates. The official March 31, 2025 ADM was 3,828.67, 328.67 students above budget. This number includes students enrolled in the Virginia Virtual Academy at Salem through K12 Virtual Schools. This and other factors, including the ongoing kindergarten enrollment for SY 2025-2026 at the time the budget was being prepared result in a similar enrollment assumption for budgeting purposes. The FY26 budget was built with a conservative ADM of 3,775.



The following chart reflects the trend in student enrollment for school years 2017-2026 and a forecast to year 2029.

Year	Students
2016-17	3,775
2017-18	3,872
2018-19	3,836
2019-20	3,810
2020-21	3,694
2021-22	3,659
2022-23	3,606
2023-24	4,141
2024-25	3,829
2025-26	3,775
2026-27	3,855
2027-28	3,846
2028-29	3,806



+ Budgeted enrollment * Projected enrollment

CLASS SIZE

Elementary student membership was up from last year with student membership of 1,569. G W Carver is the largest elementary school with 412 students, followed by East Salem with 393, West Salem with 384, and South Salem with 380. Andrew Lewis Middle School's enrollment is 866 students. There are 276, 294, and 296 students in sixth, seventh, and eighth grade respectively. Salem High School's enrollment is 1,248, which is up 13 students from last year. There are 317 students in the ninth grade, 331 students in the tenth grade, 300 students in the eleventh grade, and 294 students in the twelfth grade.

The average class size at Andrew Lewis Middle School in core academic classes, including beginning languages is 21.15, down 1.17 students from last year. There is an average of 21.25 students in Math courses and 24.51 students in English courses. Additionally, there are 16 sections of Integrated Reading which have an average class size of 7.25 student per class. Core class enrollments including beginning languages range from six to 28 students. Three English classes have fewer than ten students, fifteen core academic classes have 25 students, (ten more than last year), and one core academic class has 26 students.

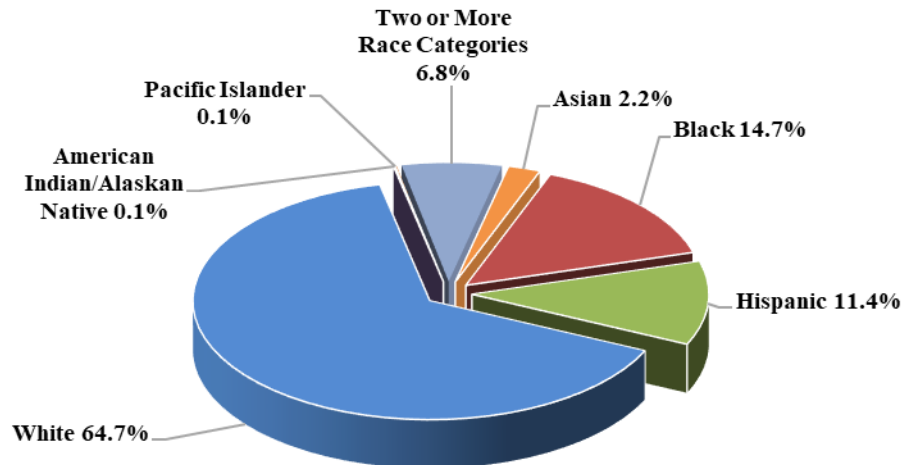
The average class size in core academic classes, including world language classes at Salem High School decreased by 1 student per class this year to 20.0 students per class. There are two core academic classes with fewer than ten students, one is an AP German/German 4 course and the other one is AP Physics. The average for English classes is 17.4 students and the average for math classes is 20.7 students. There are seven core academic classes with more than 25 students. At the time of this report, there were no core academic classes with 30 or more students. However, there are three band classes with more than 30 students. There are ten classes with fewer than ten students and all of these classes are elective courses.

STUDENT DEMOGRAPHICS

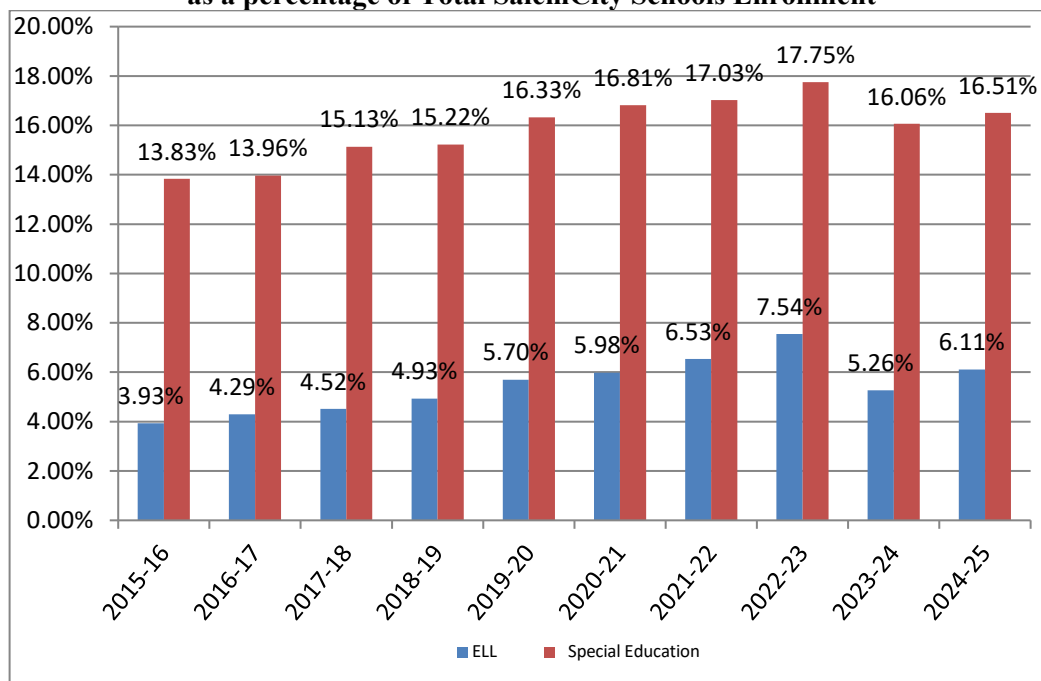
Salem City Schools is the 67th largest of 132 school divisions in Virginia. Student demographics are anticipated to remain fairly constant. Special education amounts to approximately 16.51% of the total student enrollment. The number of students who are supported by the English Learners (EL) has

increased since FY16 and represents approximately 6.11% of the total student population. The number of students eligible for free and reduced breakfast and lunch is approximately 58% division wide. The ethnic composition of Salem City Schools' student enrollment as of September 30, 2024 is shown in the chart below.

Student Ethnicity Distribution



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



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

FISCALLY DEPENDENT SCHOOL DIVISION

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

DIVISION ACCOMPLISHMENTS

The Virginia Board of Education has jointly awarded Salem City Public Schools, Roanoke City Public Schools and Roanoke County Public Schools with a Virginia Innovative Practice Exemplar Award. Together, the three school divisions were recognized for their regional student registered apprenticeship program. This program provides students with high-quality apprenticeship opportunities that could lead to industry-recognized credentials and/or full-time employment, while also meeting local business' needs. The Board of Education recognized the divisions for creating a unified program with commonly shared goals, objectives, timelines, and processes.

The school division continues to be a leader with 100% of our schools meeting or exceeding state accreditation benchmarks. All six of our schools remain fully accredited. Additionally, our students consistently exceed the state average on both Standards of Learning (SOL) and Scholastic Achievement Tests (SAT). Salem City Schools also prides itself on having an on-time graduation rate of 95.6% and a dropout rate of 0.47% in FY24 (the latest data available).

Several teachers and staff members in Salem received high honors during the 2024-25 school year.

Salem High School was named a W!SE Blue Star School for the 2023-24 academic year. To earn the coveted Blue Star School Award, a school must achieve an 80% pass rate on the W!SE Financial Literacy Certification Test and have either a majority of students on a given grade level take the test or have the students who took the test achieve an average score of 85% or higher.

Three Salem High School Teachers were honored with W!SE 2023-24 Gold Star Teacher Award for their students' successful performance on the W!SE Financial Literacy Certifications Test. Susan Price, Kevin Garst, and Reid Garst earned the recognition by having at least a 93% passing rate on the W!SE test in a least one class during the school year.

Mark Ingerson, the Salem High School Varsity Forensics and Debate coach, was recognized by the National Federation of State High School Association as the Outstanding Speech and Debate Educator for 2025. Mr. Ingerson has built an unparalleled legacy by leading the Salem High School Forensics team to 18 consecutive VHSL state championships.

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

DIVISION-WIDE FINANCIAL REPORTING AWARDS

The school division was awarded the Association of School Business Officials International (ASBO) Meritorious Budget Award for the 2024-2025 budget. This was the ninth consecutive year the division's budget document won this award. The ASBO award recognizes the budget to be proficient as a policy document, financial plan, operations guide, and communication device. The school division also received ASBO's Certificate of Excellence in Financial Reporting for the divisions' Annual Comprehensive Financial Report for the year ended June 30, 2024. The Certificate of Excellence demonstrates the divisions' commitment to financial transparency. This was the eighth consecutive year the division has received this prestigious award.

STUDENT ACHIEVEMENT

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

Scholastic Aptitude Test (SAT)

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

Standards of Learning Tests (SOL)

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

Academic and Extracurricular areas

- 61 Distinguished Scholars in the Class of 2025.
- 368 students took at least one dual enrollment course in SY 2025.
- 481 students were enrolled in Advanced Placement (AP) courses in SY 2025.

Accomplishments in SY 2025:

The Salem High School Speech (Forensics) team won their nineteenth consecutive Division 4A State Championship. The team also set a new VHSL record for the most State championships. The team is coached by Mark Ingerson.

Ten Salem High School students placed in the Roanoke Valley Governor's School SY 2024-25 Project Forum in the area of Science and Technology. The project forum provides students the opportunity to put their knowledge and skills to use in real work applications and research as they investigate an area of interest and their choosing.

The Salem High School Boys Lacrosse team won the high schools first Lacrosse State Championship.

Salem High School won the school's second VHSL state championship in Debate in April. The debate team is coached by Mark Ingerson and assisted by Rachel Wurster.

The Pride of Salem Marching Band and Symphonic Band were awarded the 2025 Virginia Honor Band designation. Both bands achieved all superior ratings in the Virginia Band and Orchestra Directors Association (VBODA) State Concert assessments. The band is under the direction of Mr. John E. Wright.

Avery Mangus, a senior at Salem High School, took home the 2025 Class 4 Dive state championship. This was Avery's second year competing in diving.

Kathryn Ha, a senior at Salem High School, captured the prestigious Virginia State Golf Association's Junior Championship for the second straight year. Kathryn is also the first person in Virginia High School League history to capture both the Class 4 Coed State Title and the Girls Open State Championship during the same season.

Nazeser Miller, Mitchell Taylor, Carter Black and Ty Hicklin, all students at Salem High School, won the 2025 Class 4, 4 X 400 Relay with a time of 3:22.84 and also set a new school record.

Drew Perez, a junior at Salem High School, won the VHSL Class 4 State Championship to become back to back State Champion in Tennis.

Graduation Statistics for the Class of 2025

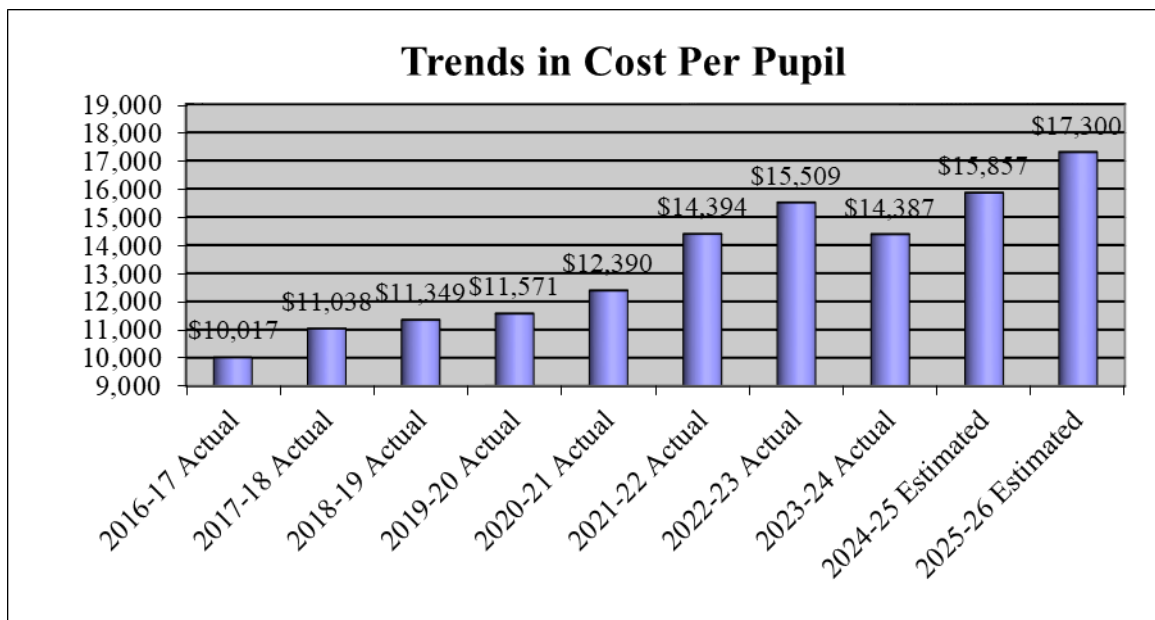
The chart below provides a variety of information regarding the Class of 2025 high school graduates:

School	Graduates	% College Bound	On-Time Graduation Rate
Salem High	294	78	93.4%



COST PER PUPIL

The Virginia Department of Education defines “Operations” to include regular day school, summer school, adult education, and other education, but does not include pre-kindergarten, non-regular day school programs, non-local education programs, debt service, or capital outlay additions. Figures below for FY17 – FY24 were taken from Table 15 of the Superintendent’s Annual Report for Virginia for the respective years. The FY25 cost per pupil is an estimate based on the adopted FY25 budget. The FY26 cost per pupil is an estimate based on data included in this budget book. The figures below include General Fund, Grant Fund and Cafeteria Fund.



ACADEMIC EFFICIENCY OF DOLLARS SPENT

Below is a ranked comparison of per pupil expenditures for school divisions in the Roanoke region as compared to graduation rates. All data presented is for fiscal year 2024 (latest year comparable data is available). As illustrated by the charts below, Salem City Schools ranked 1st in on-time graduation rates and the lowest in per pupil spending. All Salem City Schools are fully accredited.

Per Pupil			Graduation		
Locality	Expenditure (a)	Rank	Locality	Rate (b)	Rank
Roanoke City	\$ 19,564	1	Salem City	95.6	1
Franklin County	17,057	2	Montgomery County	95.2	2
Botetourt County	15,952	3	Roanoke County	95.0	3
Roanoke County	15,935	4	Botetourt County	94.0	4
Montgomery County	15,117	5	Franklin County	93.4	5
Salem City	14,387	6	Roanoke City	87.5	6

a Source: Superintendent's Annual Report for Virginia, Fiscal Year 2024, Table 15.

b State-Level Cohort Report, Class of 2024.

ALLOCATION OF PERSONNEL RESOURCES

The information below is a summary by position of personnel resource changes included in the FY25 budget as compared to FY24. The total number of full-time equivalent positions for FY26 is 605.2.

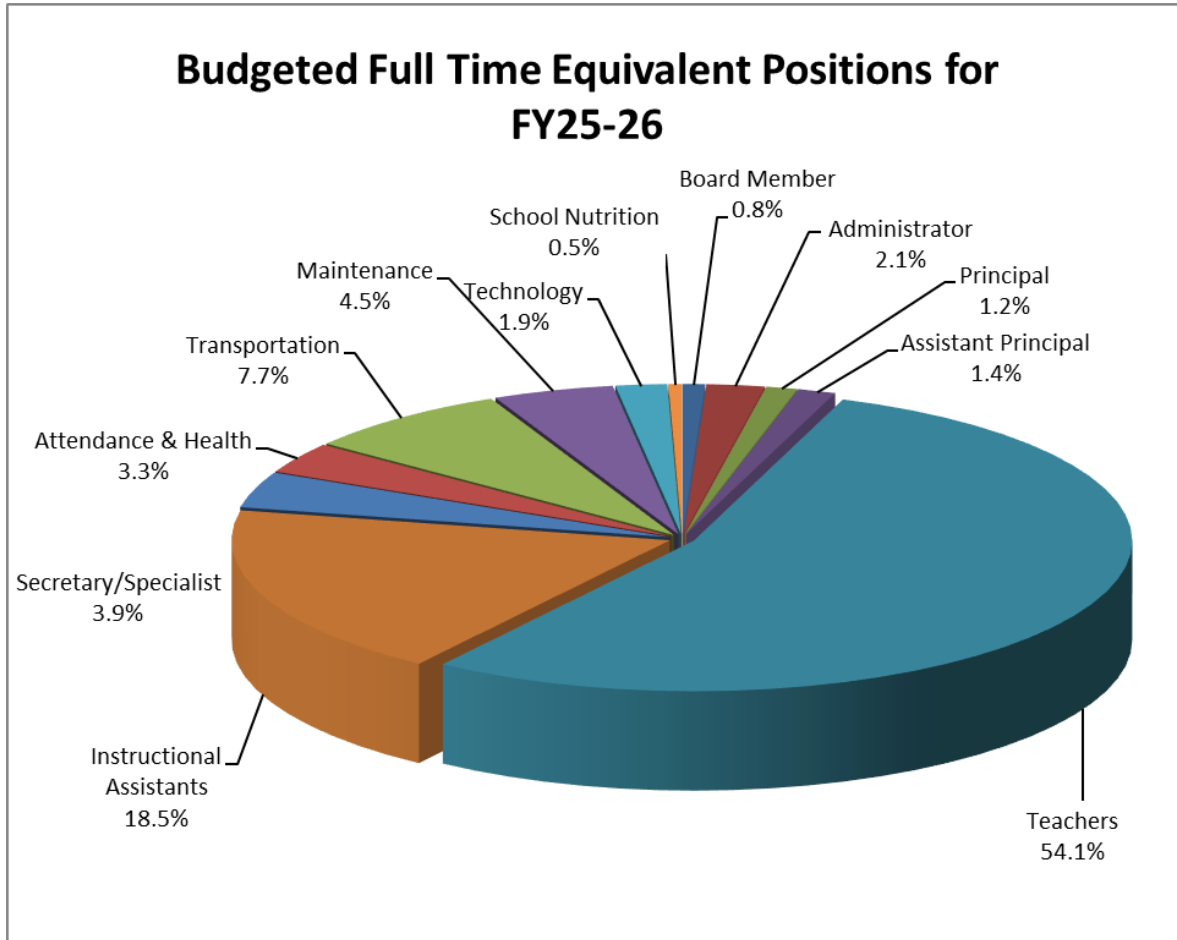
Additional or new positions include: a new teacher and instructional assistant for a VPI classroom at West Salem Elementary, one Math teacher at Andrew Lewis Middle School, four instructional assistants across the Division, and one part-time Criminal Justice teacher at Salem High School.

	FY25	FY26	Difference
Board Member	5.0	5.0	-
Administrator	8.5	13.0	4.5
Principal	6.0	7.0	1.0
Assistant Principal	8.5	8.5	-
Teacher	325.6	327.7	2.1
Instructional Assistant	85.1	112.0	26.9
Secretary/Specialist	22.6	23.5	0.9
Attendance and Health	20.0	20.2	0.2
Transportation	32.8	46.8	14.0
Maintenance	41.1	27.0	(14.1)
Technology	10.7	11.5	0.8
School Nutrition	3.0	3.0	-
Total	568.9	605.2	36.3

Positions for teachers and instructional assistants vary from year to year based on enrollment by school, course offerings and grade. The school nutrition program is outsourced to The Nutrition Group. Employees replaced due to attrition become employees of The Nutrition Group and not the school division. Building Maintenance has been outsourced. Employees replaced due to attrition are employees of Next Level Solutions through August 31, 2025 and then HES starting September 1, 2025.

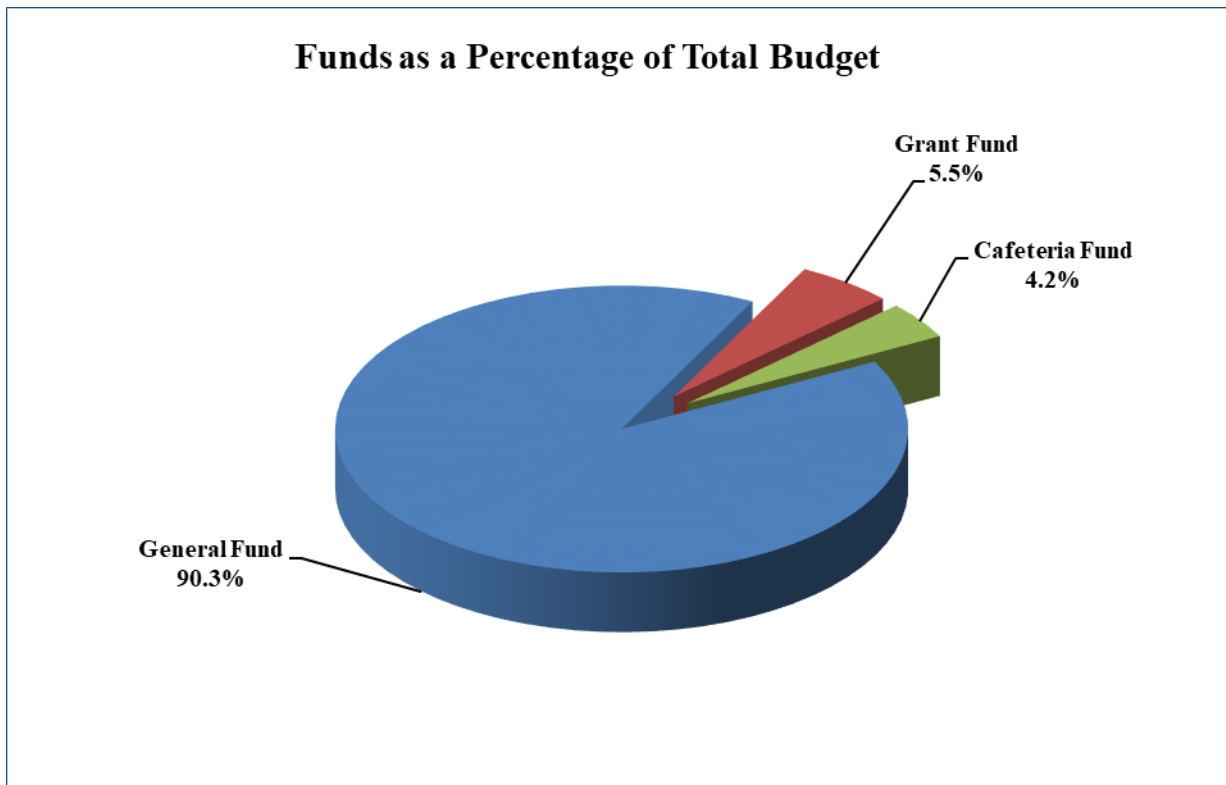


Personnel resources are allocated as follows:



SUMMARY OF FUNDS

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



The schedule below presents a summary comparison of the funds included in this budget. The FY26 approved General Fund budget reflects an increase of \$5,044,816, or 9.3% over the FY25 budget. The Grant Fund reflects an expected decrease in funds for education of \$387,696 or 9.7%. The Cafeteria Fund reflects an increase of \$253,755 or 10.1%.

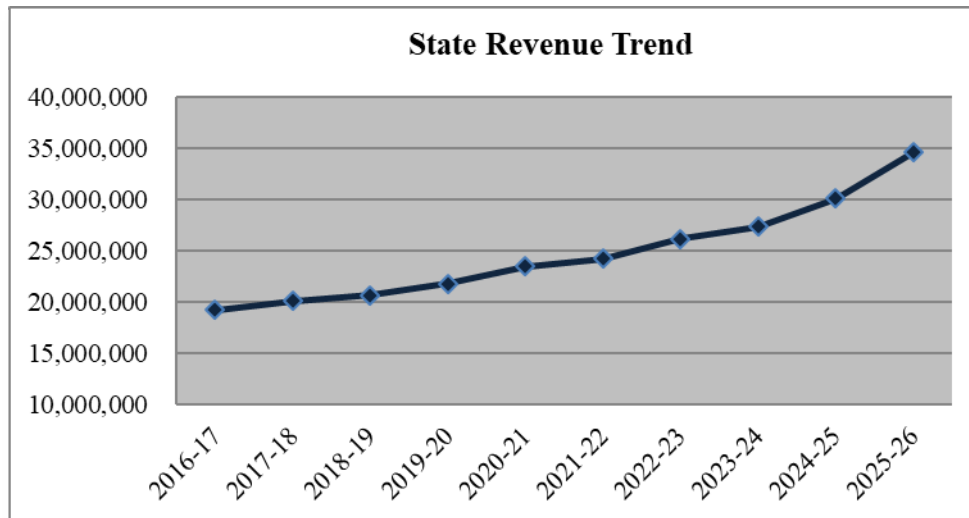
Fund	Budget		Budget		Increase	Percent
	2024-25		2025-26		(Decrease)	Change
General Fund	\$	54,500,420	\$	59,545,236	\$ 5,044,816	9.3%
Grant Fund		4,001,953		3,614,257	(387,696)	-9.7%
Cafeteria Fund		2,505,696		2,759,451	253,755	10.1%
Total Funds	\$	61,008,069	\$	65,918,944	\$ 4,910,875	8.0%

The FY26 School Budget reflects an overall increase of 8.0% over the prior year with the General Fund representing the largest share of that increase. Further discussion of these budget variances by fund follows this section.

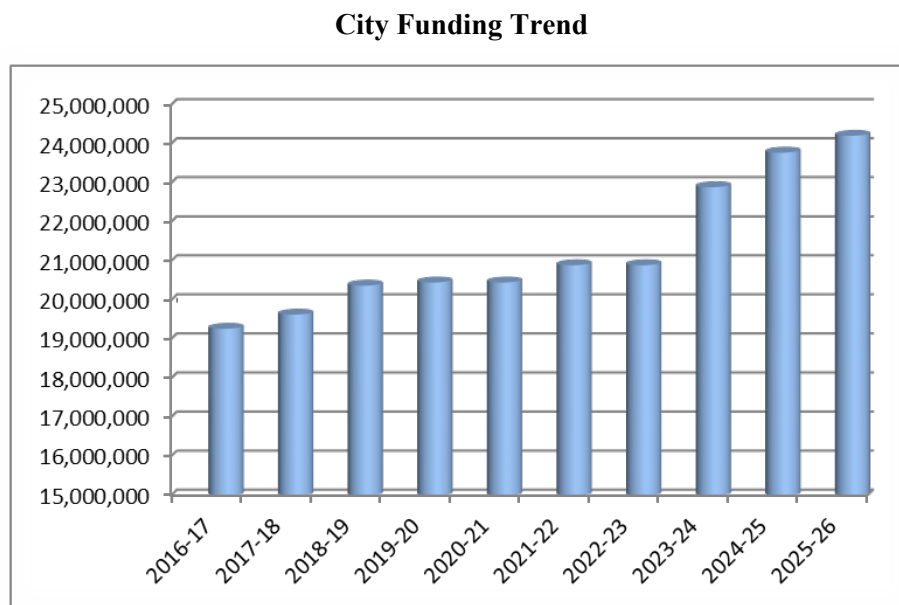
SCHOOL BOARD APPROVED FY26 GENERAL FUND BUDGET

General Fund Revenue Highlights

The revenue projections for FY26 in the General Fund reflect several significant assumptions. State revenue was projected using the Conference Committee budget received on March 6, 2025. The projected increase in state revenue for Salem City Schools is \$4,490,950 or 14.9%. The graph below is a historical trend analysis of state revenues.



The allocation of City funding for schools is approximately 41% of the operating budget and shows an increase of 431,911 for FY26. The bar graph below illustrates the city funding over the past ten years.



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

	Budget 2024-25	Budget 2025-26	Increase (Decrease)
State Sales Tax	\$ 4,423,748	\$ 4,565,979	\$ 142,231
State Revenue	25,731,101	30,079,820	4,348,719
Transfer from City	23,781,130	24,213,041	431,911
Other Revenue	564,441	686,396	121,955
Total Revenues	<u>\$ 54,500,420</u>	<u>\$ 59,545,236</u>	<u>\$ 5,044,816</u>

General Fund Expenditure Highlights

The following priority increases were funded in the FY26 General Fund budget:

Compensation and Benefits

- \$1.6 million was included in the budget to fund a 4% salary increase for all staff.
- Additional or new positions include: a new teacher and instructional assistant for a new VPI classroom at West Salem Elementary, a Math teacher at Andrew Lewis Middle School, four district-wide instructional assistants, and one part-time Criminal Justice teacher at Salem High School.
- A 2.5% increase in health insurance premiums is factored in this budget (\$259,008).
- Continued support for National Board Certification for teachers.
- Continuation of the Retirement: Extended Work Incentive Program (REWIP).

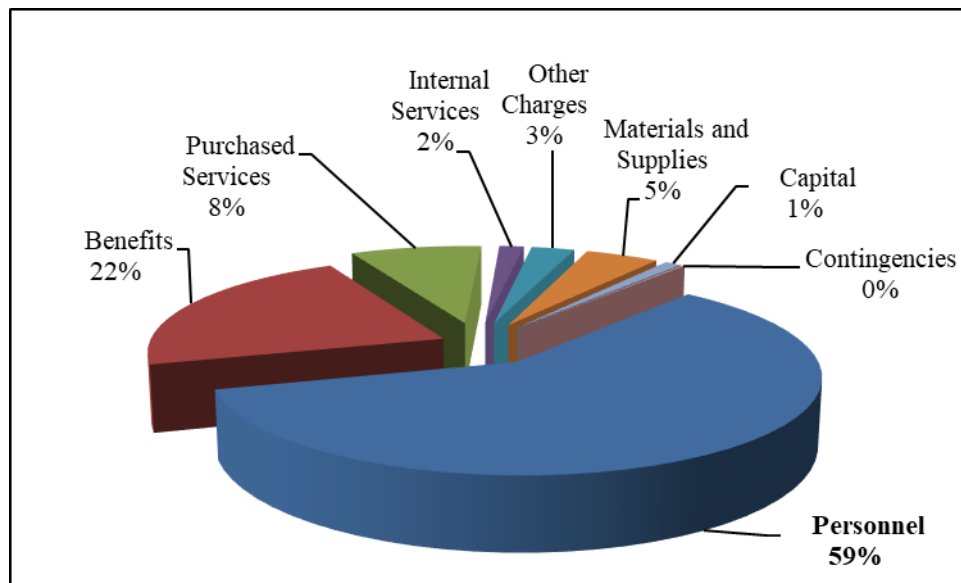
Non-Salary Operations

- Increased funding for utilities, summer school, online school, building maintenance needs and software licensing needs.
- Continued funding for the Distinguished Scholar Program (\$28,000), and the Advanced Placement program (\$130,440), and Governor's School Tuition (\$84,960).

Budgeted expenditures in the General Fund by object are:

	Budget FY25	Budget FY26	Increase (Decrease)
Personnel	\$ 32,985,498	\$ 35,438,431	\$ 2,452,933
Benefits	13,880,144	13,101,759	(778,385)
Purchased Services	2,478,256	4,947,479	2,469,223
Internal Services	813,685	925,147	111,462
Other Charges	1,463,357	1,628,560	165,203
Materials and Supplies	2,197,778	2,778,134	580,356
Capital/Contingencies	681,702	725,726	44,024
	\$ 54,500,420	\$ 59,545,236	\$ 5,044,816

Budgeted Expenditures as a Percentage of Total Budget



General Fund	Budget FY25	Budget FY26	Increase (Decrease)	Forecast FY27	Forecast FY28	Forecast FY29
Revenues:						
State	\$ 30,154,849	\$ 34,645,799	\$ 4,490,950	\$ 36,724,547	\$ 38,928,020	\$ 41,263,701
Local	23,781,130	24,213,041	431,911	24,213,041	24,213,041	24,213,041
Other	564,441	686,396	121,955	720,716	756,752	794,589
Total Revenues	54,500,420	59,545,236	5,044,816	61,658,304	63,897,812	66,271,331
Expenditures:						
Personnel	32,985,498	35,438,431	2,452,933	36,711,543	38,060,834	39,490,866
Benefits	13,880,144	13,101,759	(778,385)	13,572,435	14,071,274	14,599,964
Purchased Services	2,478,256	4,947,479	2,469,223	5,125,215	5,313,587	5,513,230
Internal Services	813,685	925,147	111,462	958,383	993,607	1,030,939
Other Charges	1,463,357	1,628,560	165,203	1,687,065	1,749,072	1,814,788
Materials	2,197,778	2,778,134	580,356	2,877,937	2,983,713	3,095,818
Capital	631,702	625,726	(5,976)	625,726	625,726	625,726
Contingencies	50,000	100,000	50,000	100,000	100,000	100,000
Total Expenditures	54,500,420	59,545,236	5,044,816	61,658,304	63,897,812	66,271,331
Revenues over (under)						
Expenditures	-	-	-	-	-	-
Beginning Fund Balance	3,606,282	3,606,282	-	3,606,282	3,606,282	3,606,282
Ending Fund Balance	\$ 3,606,282	\$ 3,606,282	\$ -	\$ 3,606,282	\$ 3,606,282	\$ 3,606,282

OTHER SCHOOL BOARD APPROVED FY26 FUND BUDGETS

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

Grant Fund

The Grants Fund accounts for grants which provide critical support for the instructional program. The budget includes current grant sources that are expected to be awarded for the next fiscal year. Grants received during the fiscal year are appropriated by the School Board as awarded during the fiscal year. A detailed breakdown across sources of grant funds for FY26 is shown under the grant fund tab in this publication.

Grant Fund	Budget FY25	Budget FY26	Increase (Decrease)	Forecast FY27	Forecast FY28	Forecast FY29
Revenues:						
Federal	\$ 2,489,701	\$ 1,952,949	\$ (536,752)	\$ 1,942,408	\$ 1,942,408	\$ 1,942,408
State	903,252	1,063,308	160,056	747,281	747,281	747,281
Other	609,000	598,000	(11,000)	556,000	503,000	450,000
Total Revenues	4,001,953	3,614,257	(387,696)	3,245,689	3,192,689	3,139,689
Expenditures:						
Personnel	2,171,722	2,005,958	(165,764)	1,772,307	1,738,708	1,705,109
Benefits	795,021	639,987	(155,034)	565,442	554,723	544,003
Purchased Services	435,757	277,328	(158,429)	245,025	240,380	235,735
Other Charges	38,856	36,329	(2,527)	32,097	31,489	30,880
Materials	110,597	204,655	94,058	180,817	177,389	173,961
Capital	-	-	0	-	-	-
Contingencies	450,000	450,000	0	450,000	450,000	450,000
Total Expenditures	4,001,953	3,614,257	(387,696)	3,245,689	3,192,689	3,139,689
Revenues over (under) Expenditures	-	-	-	-	-	-
Beginning Fund Balance	-	-	-	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Cafeteria Fund

The Cafeteria Fund accounts for cafeteria operations within the school division, including the procurement, preparation and serving of student breakfasts and lunches. The Cafeteria budget was privatized in July 2014 and does not receive any contributions from the City of Salem. Approximately 64% of the revenue is derived from funding for free and reduced lunches. The second largest revenue source, 26%, is funding from the sale of student and adult lunches. As compared to FY25, the School Nutrition budget is increasing by 10.1%. The increase of \$253,755 is due to anticipated increase in participation, current revenues, and food/labor cost trends provided by The Nutrition Group. The Healthy Hunger Free Kids Act of 2010 requires that school lunch prices be evaluated annually until the price charged for a full pay student reaches the difference in what the federal lunch program reimburses for a free lunch and what they reimburse for a full pay lunch. Adult meal prices will increase for FY26. The charts below provide additional information on the Cafeteria Fund.

Cafeteria Fund	Budget FY25	Budget FY26	Increase (Decrease)	Forecast FY27	Forecast FY28	Forecast FY29
Revenues:						
Cafeteria Sales	\$ 686,583	\$ 714,122	\$ 27,539	\$ 742,687	\$ 772,394	\$ 803,290
Federal	1,503,601	1,760,333	256,732	1,777,936	1,795,716	1,813,673
State	57,712	27,196	(30,516)	27,468	27,743	28,020
Other	257,800	257,800	-	257,800	257,800	257,800
Total Revenues	2,505,696	2,759,451	253,755	2,805,891	2,853,653	2,902,783
Expenditures						
Salaries	895,980	1,035,823	139,843	1,055,072	1,074,788	1,095,069
Benefits	317,461	321,693	4,232	327,665	333,788	340,087
Purchased services	254,937	183,563	(71,374)	186,836	190,327	193,918
Food products	712,163	884,961	172,798	901,463	918,308	935,637
Materials and supplies	75,155	83,411	8,256	84,856	86,441	88,072
Capital	100,000	100,000	0	100,000	100,000	100,000
Contingencies	150,000	150,000	0	150,000	150,000	150,000
Total Expenditures	2,505,696	2,759,451	253,755	2,805,891	2,853,653	2,902,783
Revenues over (under)						
Expenditures	-	-	-	-	-	-
Beginning Fund Balance	828,989	728,989	-	728,989	728,989	728,989
Ending Fund Balance	\$ 828,989	\$ 728,989	\$ -	\$ 728,989	\$ 728,989	\$ 728,989

ADDITIONAL INFORMATION

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





ASSOCIATION OF
SCHOOL BUSINESS OFFICIALS
INTERNATIONAL

This Meritorious Budget Award is presented to:

CITY OF SALEM SCHOOL BOARD

for excellence in the preparation and issuance of its budget
for the Fiscal Year 2024–2025.

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



Ryan S. Stechschulte

Ryan S. Stechschulte
President

James M. Rowan

James M. Rowan, CAE, SFO
CEO/Executive Director



Organizational

Back of Tab

Geographic Area and Location

Salem City Schools (School Division) is the 67th largest of 132 school divisions in the Commonwealth of Virginia. The City of Salem is located at the southern end of the Shenandoah Valley, approximately 190 miles west of Richmond and 250 miles southwest of Washington, DC. Its position in the southeastern United States gives the City ready access, within a 500 mile radius, to nearly two-thirds of the total population of the United States. In addition, the City lies at the region's crossroads of major rail and highways systems, and passenger/freight service through the Roanoke-Blacksburg Airport making it a part of the principal trade, industrial, transportation, medical and cultural center of western Virginia. Salem has approximately 25,099 citizens.

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



Organizational and Management Structure

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

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

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

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

education center. The schools are supported by the central office that provide a broad range of services including instructional curriculum development and support, student support, special education services, staff development, reporting and evaluation, pupil transportation, facilities, human resources, finance, technology and school nutrition services. There are 3,775 students budgeted in FY26 to attend Salem City Schools.

The Salem City School Board



Mr. John A. (Andy) Raines
Chair



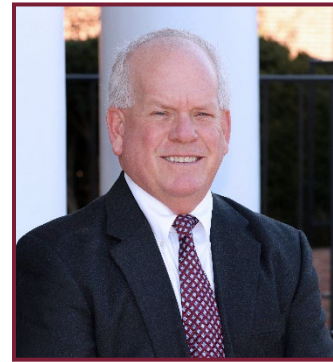
Ms. Teresa E. Sizemore
Vice Chair



Ms. Stacey G. Danstrom



Ms. Macel H. Janoschka

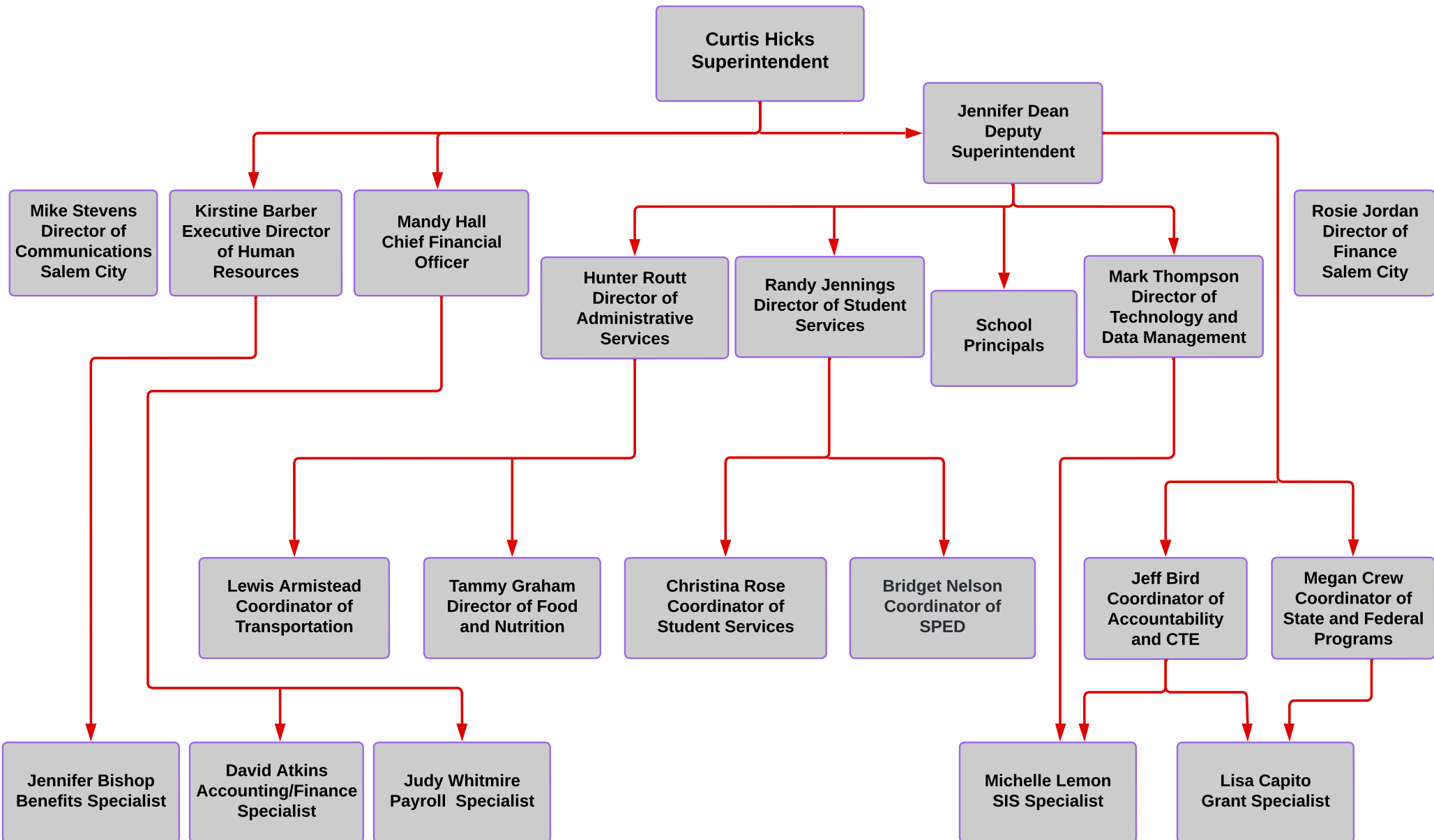


Mr. Christopher M. King

Salem City Schools Leadership Cabinet

Dr. Curtis N. Hicks	Superintendent
Ms. Jennifer P. Dean	Deputy Superintendent
Ms. Kirstine M. Barber	Executive Director of Human Resources
Ms. Mandy C. Hall, SFO	Chief Financial Officer
Dr. Randy L. Jennings	Director of Student Services
Ms. Margaret H. Routt	Director of Administrative Services
Mr. Mark A. Thompson	Director of Technology and Data Management

Salem City School Division Organizational Chart 2025-2026



Facilities and Administrators

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

Salem High School

400 Spartan Drive
Salem, Virginia 24153
Phone: 540-387-2437
Principal – Dr. Kelly Linkenhoker

Andrew Lewis Middle School

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

G. W. Carver Elementary School

6 Fourth Street
Salem, Virginia 24153
Phone: 540-387-2492
Principal – Mr. Greg Johnston

East Salem Elementary School

1765 Boulevard
Salem, Virginia 24153
Phone: 540-375-7001
Principal – Dr. Kenya Motley

South Salem Elementary School

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

West Salem Elementary School

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

Administration Building

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

Alternative and Online Programs

406 E. 4th Street
Salem, Virginia 24153
Phone: 540-375-4104
Mr. Scott Habeeb

Transportation/Operations

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

Salem City Schools Website

www.salem.k12.va.us

Vision Statement

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

Mission Statement

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

Love. Engage. Inspire.

Educational Philosophy

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

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

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

Specifically, the Salem City School Board:

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

Division Goals and Objectives

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

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

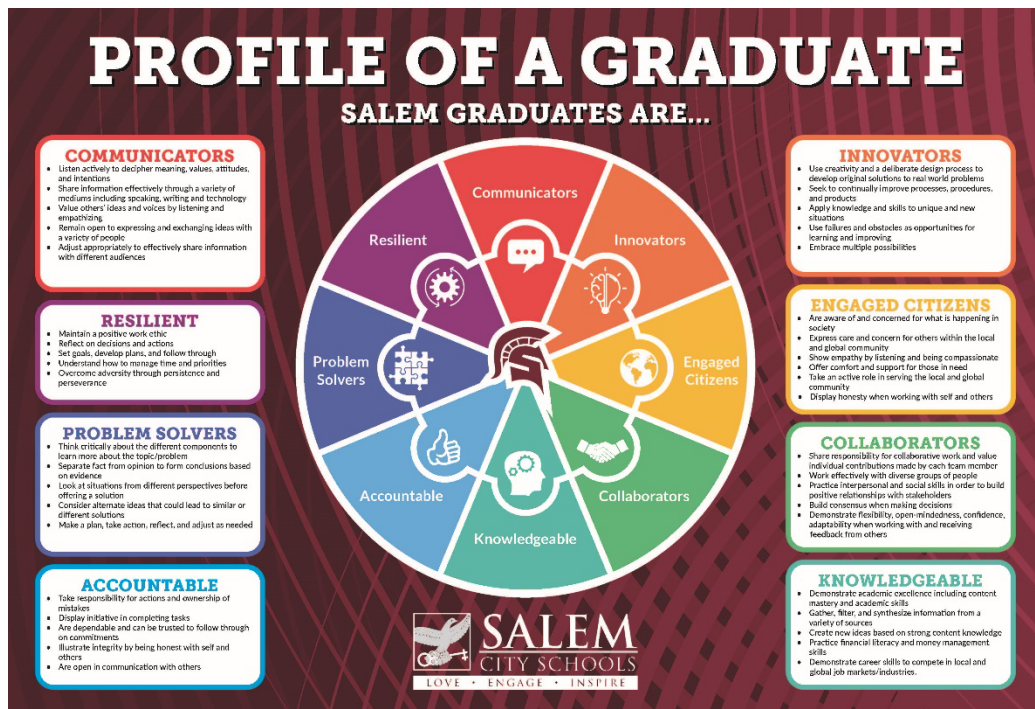
The Board recognizes that many daily tasks and most major functions that are required or previously incorporated into routine practice are not expressly stated. Moreover, unanticipated events often present significant challenges that must be met.

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

Division Core Values

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

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



Comprehensive Plan Goals

Listed below are the Comprehensive Plan Goals.

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

The budget includes \$14,700 for special programs and enrichment materials for curriculum development in STEM and Personalized Learning, \$60,000 for Dual Enrollment, \$130,440 for Advanced Placement courses, and \$43,517 for Career and Tech Ed. courses.

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

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

Communication and Community Relations
<i>"Student success is a shared responsibility among schools, parents, and community partners."</i>
Desired Outcomes
1. The division will foster high levels of hope, engagement, and belonging for staff, students, and the community as measured by survey annually. 2. The division will embrace and communicate to stakeholders the key components associated with Virginia's "Profile of a Graduate." 3. The division will communicate the benefits of cultural proficiency, authentic assessment, 5C's acquisition, assessment for learning, and standards-based learning. 4. The division will communicate the availability of opportunities for business, community, industry, and higher education partnerships that promote career readiness. 5. The division will maintain two-way communication with stakeholders to promote continuous improvement.

Salem City Schools' budget includes sufficient funding in the Printing Services account to accomplish these goals. The budget also includes \$45,409 in Jobs for Virginia Graduates (JVG) funding.

Safety and Organizational Management
<i>"Students learn best in a safe and disciplined environment provided by caring and respectful adults."</i>
Desired Outcomes
1. Staff and students will consistently report that the Salem City School Division provides a safe and disciplined learning environment that promotes learning. 2. School facilities and student schedules will reflect the division's emphasis on individualized learning in a modern workplace. 3. By 2026, division salaries will rank first when compared to regional school divisions in each salary range and employment category. 4. The Salem City School Division will support and promote environments that are equitable, culturally competent and responsive to student and family needs. 5. The division will support the physical and mental well-being of both students and staff.

The budget includes an average 4% salary increase for all staff. The budget also includes \$221,000 for a Coram AI weapons detection system.

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

Salem City Schools' budget includes sufficient funding to accomplish these goals, including \$16,244 for Naviance Guidance Software.

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

The school division included \$817,753 in this budget to cover cost of software licensing fees.

The body of law governing the operation of schools in the Commonwealth of Virginia, known as the Standards of Quality (SOQ), set forth the requirements that all school divisions must develop a six-year planning document that is evaluated and updated every two years. The SOQ requires that each plan address certain long-range topics in addition to the most current objectives of the school division. The entire plan is located on our website at: <https://content.myconnectsuite.com/api/documents/ace7f479e1fb44a5b1e0e54d22b3202f>

Budget Development Process

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

General Fund

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

Grant Fund

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

Cafeteria Fund

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

Budget Overviews

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

Board is required to hold at least one public hearing before it gives final approval to its budget for submission to the governing body.

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

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

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

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

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

Prior to April 1 of each year, the School Board adopts the next fiscal year's budget and submits to the City Council for approval. The school division operates as a legally separate component unit. However, the school division is fiscally dependent upon the City of Salem with approximately 41% of the school budget funded by local taxes. The final adoption and appropriation occurs in May of each year.

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

The last step in the budget process is the evaluation of the financial plan. The results of operation for the fiscal year are reported annually in the School Board's Annual Financial Report, which is audited by a certified public accounting firm. The Superintendent's Annual School Report is also prepared annually in accordance with regulations set by the Virginia General Assembly.

In addition to the operating budget for the school division, the School Board annually reviews and updates the Capital Improvement Plan (CIP) which reflects the school capital needs for a period of six years. The CIP generally includes projects expected to individually cost in excess of \$10,000 each, such as roof replacement, HVAC control updates, and bus replacement along with building renovations and construction. The Capital Improvement Budget development process continues to be collaborative. Input is gathered from a variety of sources. At the building level, principals and teachers identified needs

of the building in priority order. A committee comprised of school and central office level administrators, met and reviewed the individual requests and determine which projects would be included in the proposed plan to be presented to the School Board for consideration and adoption. The most recent CIP was approved by the School Board on October 8, 2024 and reflects total school capital projects of \$25.2 million.

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



Budget Development Calendar

August
• CIP requests from Schools and Departments
October
• School Board adopts new CIP
November
• Administrative staff discusses budget priorities • Report to School Board on budget priorities • Budget calendar presented to School Board
December
• Budget Prep in New World opened to principals and directors • School Board holds first public hearing to receive suggestions for budget priorities
January
• Directors and principals submit school level prioritized non-personnel budget requests • Non-personnel budget verified on-line by Chief Financial Officer • Update to School Board on Governor's introduced budget and latest budget impact • General Assembly convenes • Chief Financial Officer and central office budget team review all budget requests with principals
February
• Superintendent, Chief Financial Officer, Executive Director of Human Resources and other division leadership meet with principals and central office staff to review personnel needs after student enrollment projections are finalized • Update to School Board on House and/or Senate introduced budgets and latest budget impact
March
• Chief Financial Officer presents entire budget to School Board based on best available state revenue estimates • Second public hearing on budget • School Board adopts total budget and sends it to City Council for approval prior to April 1 deadline
April
• Superintendent and School Board Chairman present budget to City Council at a regular City Council meeting, typically the second meeting of the month
May
• Subsequent report to School Board, as needed, with salary recommendations • City Council formally appropriates funding for school budget • Superintendent and Chief Financial Officer review adopted budget with staff as needed
By July 1
• Budget published on-line with bound copy to be distributed by August 31st

Budget Administration Process

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

Expenditure and Encumbrance Controls

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

Budget Transfers

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

Revenue Monitoring

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

Basis of Accounting

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

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

Classification of Revenues and Expenditures

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

- 1000 – Personnel Services: Includes all compensation paid for the direct labor of persons in the employment of local government. Salaries and wages paid to employees for full and part-time work, including overtime and similar compensation.
- 2000 – Employee Benefits: Includes job-related benefits provided to employees as part of their total compensation. Fringe benefits include the employer’s portion of FICA, pensions, and insurance.
- 3000 – Purchased Services: Includes services acquired from outside sources (e.g., training and lease/rentals, etc.) on a fee basis or fixed-time contract basis.
- 4000 – Internal Services: Includes charges from an internal service fund to other activities/elements of the local government.
- 5000 – Other Charges: Includes expenditures that support the use of technology applications and programs (e.g., utilities, travel, insurance, phone charges, etc.).
- 6000 – Materials and Supplies: Includes articles and commodities that are consumed or materially altered when used and minor equipment that is not capitalized.
- 7000 – Payment to Joint Operations: Includes tuition payments to fiscal agent for operations that are jointly operated by two or more local governments.
- 8000 – Capital Outlay: Includes expenditures for outlays that result in the acquisition of or addition to fixed assets in excess of a unit cost of \$10,000. Capital outlay includes the purchase of fixed assets, both new and replacements.
- 9000 – Other Uses of Funds: Used to classify transactions that are not properly recorded as expenditures to the school division but require budgetary or accounting control.

School Board Policy

Management of Funds

School Board Policy Section DA

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

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

The School Board shall seek to achieve the following goals:

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

Annual Budget

School Board Policy Section DB

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

Budget Preparation and Approval

School Board Policy Section DB-BR

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

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

Financial Accounting and Reporting

School Board Policy Section DI

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

Budget: Surplus Funds

School Board Policy Section DR-BR

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

On-Line Access

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

Other Sustaining Local Revenue Sources

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

Tuition

Non-Resident Tuition is charged for a student who does not live within the Salem City limits but wants to attend a city school. Tuition is also charged for adult education, summer school, and dual enrollment courses through Virginia Western Community College. These are budgeted for FY26 as follows:

- Non-Resident Tuition, \$195,000
- Summer School Tuition, \$25,000
- Dual Enrollment Tuition, \$80,000



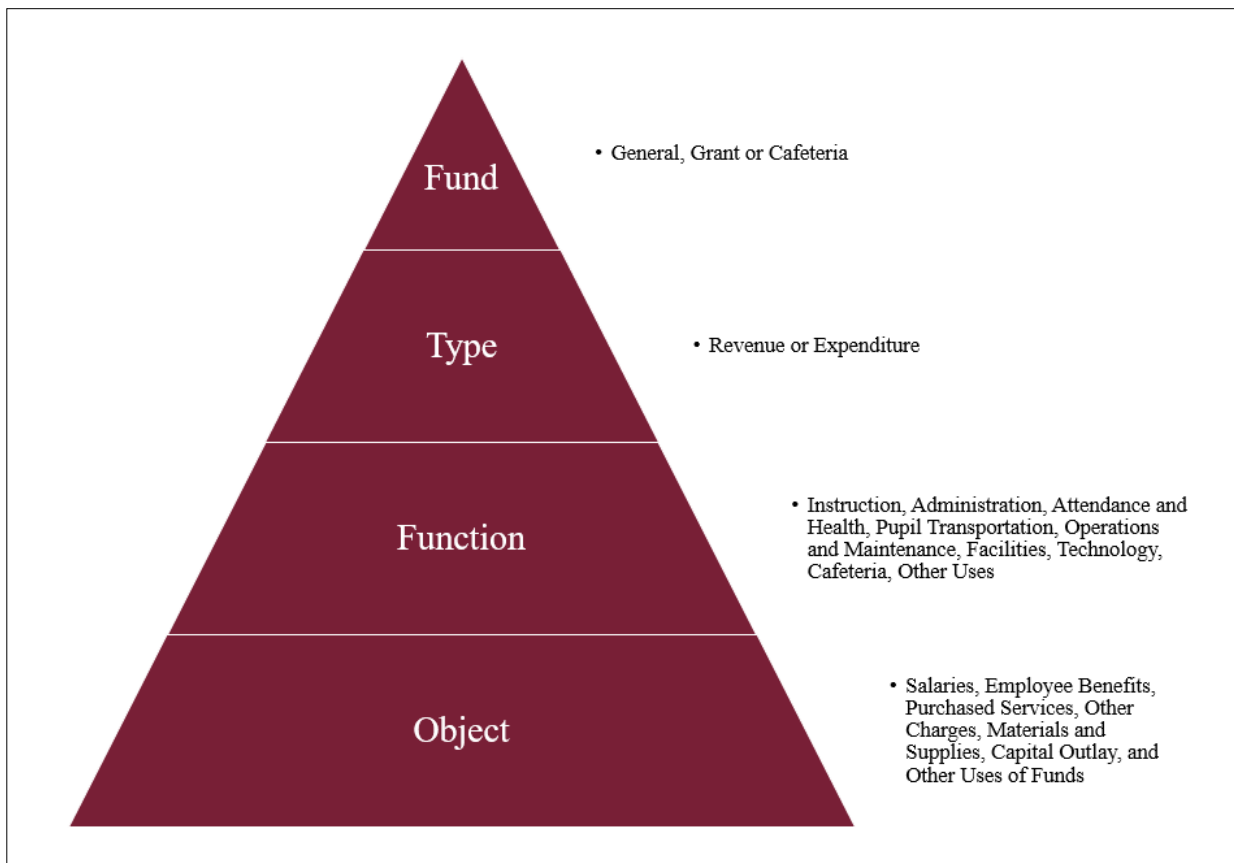
Financial

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Description of Financial Structure

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

The Financial Reporting Pyramid



School Board Funds Overview

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

Fund Types

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

General Fund

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

Grant Fund

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

Cafeteria Fund

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

Basis of Budgeting and Accounting

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

Classification of Revenues and Expenditures

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

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

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

Debt Service Fund

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

Other Postemployment Benefits

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

An actuarial valuation was performed as of June 30, 2023. The specific limitations, on which the actuarial valuation was based on, are outlined under the plan description.

Plan Description

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

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

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

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

The School Division participates in the OPEB Trust Fund, an irrevocable trust established for the purpose of accumulating assets to fund postemployment benefits other than pensions. The Virginia Pooled OPEB Trust Fund issues a separate report, which may be obtained from VML/VACo Finance Program, 919 East Main Street, Suite 1100, Richmond, Virginia 23219.

As of June 30, 2023, the date of the latest actuarial valuation for the School Division, the following employees were covered by the benefit terms of the Retiree Health Plan:

Active Employees	557
Retired participants	<u>24</u>
Total participants	<u>581</u>

Contributions

The Retiree Health Plan is funded through member and employer contributions on a pay-as-you-go basis. School Division retirees receiving benefits contribute 100% of the health insurance premium rate. During the previous year, retired school division members contributed \$184,564, of the total premiums through their required contributions of between \$642 and \$1,471, depending on the type of coverage.

The School Division contributed \$159,252 in pay-as-you-go contributions to the Retiree Health Plan for the year ended June 30, 2024. In addition, the School Division contributed \$97,135 to the OPEB Trust Fund. It is the intent of the School Division to fully fund the actuarially determined contributions each year.

Net OPEB Liability

Under the Retiree Health Plan, the School Division's net OPEB liability was measured as of June 30, 2024. The total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation performed as of June 30, 2023.

The components of the net OPEB liability as of June 30, 2024 were as follows:

Total OPEB liability	\$ 2,961,987
Plan fiduciary net position	<u>2,629,094</u>
Net OPEB liability	<u>\$ 332,893</u>

Plan fiduciary net position as a
Percentage of total OPEB liability 88.76%

Actuarial Assumptions

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

Valuation date	June 30, 2023
Measurement date	June 30, 2024
Inflation	2.50%
Investment rate of return	6.50%, net of investment expense
Pre-65 healthcare cost trend rates	6.50% for 2023 graded to 3.90% by 2073
Post-65 healthcare cost trend rates	N/A
Pre-retirement mortality	General Employees: Pub-2010 Amount Weighted General Employee Rates projected generationally; females set forward 2 years. Teachers: Pub-2010 Amount Weighted teachers Employee Rates projected generationally; 110% of rates for males.

Post-retirement mortality

General Employees: Pub-2010 Amount Weighted Healthy Retiree Rates projected generationally; 110% of rates for females. Teachers: Pub-2010 Amount Weighted Teachers Healthy Retiree Rates projected generationally; males set forward 1 year; 105% of rates for females.

Plan Investments

In an effort to assist local governments in funding their OPEB liabilities, the Virginia Association of Counties and the Virginia Municipal League established the VACo/VML Pooled OPEB Trust (Trust). The Trust is an irrevocable trust offered to local governments and authorities and is governed by a Board of Trustees consisting of local officials of participants in the Trust. The Board of Trustees has adopted an investment policy to achieve a compound annualized rate of return over a market cycle, including current income and capital appreciations, in excess of 5 percent after inflation, in a manner consistent with prudent risk-taking. Investment decisions of the funds' assets are made by the Board of Trustees.

The Board of Trustees establishes investment objectives, risk tolerance and asset allocation policies in light of the investment policy, market and economic conditions, and prevailing prudent investment practices. The Board of Trustees monitors the investments to ensure adherence to the adopted policies and guidelines, while also reviewing and evaluating the performance of the investments and its investment advisors in light of available investment opportunities, market conditions, and publicly available indices for the generally accepted evaluation and measurement of such performance. The Trust provides a diversified portfolio consisting of investments in various asset classes such as bonds, domestic equities, international equities and cash. Specific investment information for the Trust can be obtained by writing to VML/VACo Finance Program, 919 East Main Street, Suite 1100, Richmond, Virginia 23219.

The Trust categorizes its investments within the fair value hierarchy established by GAAP. A government



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

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

Asset Class	Target Allocation	Arithmetic Long-Term Expected Rate of Return	Geometric Long-Term Expected Rate of Return
US Core Fixed Income	20.00%	2.21%	2.08%
US Large Cap Equity	21.00%	5.38%	3.80%
US Small Cap Equity	10.00%	6.94%	4.39%
Foreign Developed Equity	13.00%	6.92%	5.13%
Emerging Market Equity	5.00%	9.59%	6.21%
Private Real Estate Property	15.00%	5.14%	3.91%
Private Equity	10.00%	10.46%	6.25%
Hedge Fund of Funds - Strategic	6.00%	2.69%	1.94%
Assumed Inflation - Mean		2.31%	2.30%
Assumed Inflation - Standard Deviation		1.44%	1.44%
Portfolio Real Mean Return		5.62%	4.70%
Portfolio Nominal Mean Return		7.93%	7.12%
Portfolio Standard Deviation			13.16%
Long-Term Expected Rate of Return			6.50%

As of June 30, 2023, the Plan held no investments in any one organization that represented 5% or more of fiduciary net position.

Rate of Return

As of June 30, 2024, the annual money-weighted rate of return on the plan investments, net of OPEB plan investment expense, was 7.63% for the School Division. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

Discount Rate

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

Change in Net OPEB Liability

	Increase (Decrease)		
	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a)-(b)
Balances at June 30, 2023	\$ 2,846,224	\$ 2,314,901	\$ 531,323
Changes for the year:			
Service Cost	89,300	-	89,300
Interest	185,715	-	185,715
Contributions – employer	-	256,387	(256,387)
Net investment income	-	219,854	(219,854)
Benefit payments	(159,252)	(159,252)	-
Administrative expenses	-	(2,796)	2,796
Net changes	115,763	314,193	(198,430)
Balances at June 30, 2024	\$ 2,961,987	\$ 2,629,094	\$ 332,893

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

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

Net OPEB Liability		
1% Decrease (5.5%)	Current Discount (6.5%)	1% Increase (7.5%)
\$ 550,301	\$ 332,893	\$ 130,335

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

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

Net OPEB Liability		
1% Decrease	Current Trend Rate	1% Increase
\$ 47,243	\$ 332,893	\$ 659,583

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

For the year ended June 30, 2024, the School Division recognized OPEB expense of \$142,141. At June 30, 2024, the School Division reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Inflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 282,489	\$ 26,979
Changes in assumptions	59,593	80,508
Net difference between projected and actual earnings on plan investments	-	5,962
Total	\$ 342,082	\$ 113,449

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

Year ended June 30,	Amount
2025	4,278
2026	79,549
2027	25,265
2028	44,988
2029	57,548
Thereafter	17,005
	\$ 228,633

TRENDS AND ASSUMPTIONS

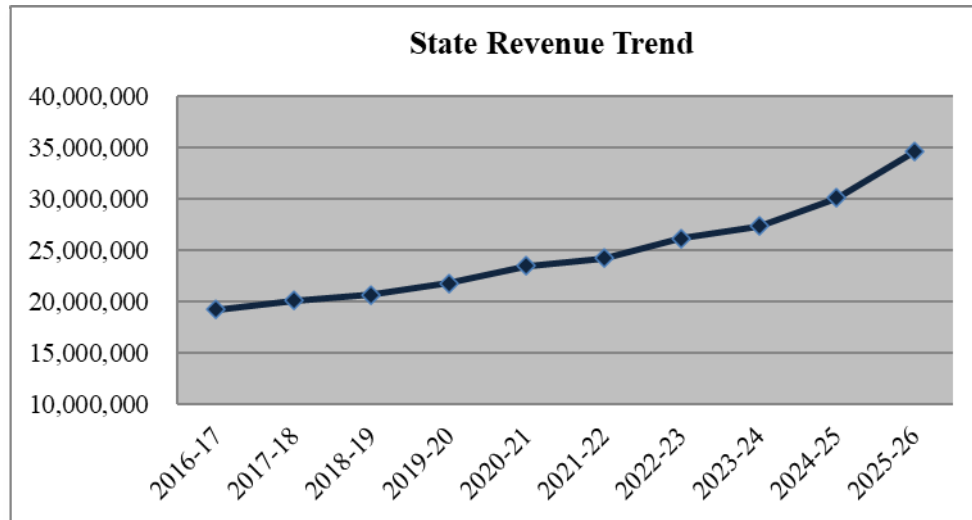
Revenues

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

State Revenues

State funds are based on student average daily membership (ADM) as calculated from the first day of school through March 31 of each year. The state calculates an amount per pupil for various different standards of quality and applies that to the school divisions ADM count to determine the total amount to be allocated each year. State funds comprise about 58% of the General Fund revenues with state sales tax collections accounting for approximately 8% of that amount. State revenue is projected to increase by \$4,490,950 in FY26 primarily due to receiving an increase in Basic Aid of \$1,425,039, an increase in Special Education funding of \$354,974, an increase in At-Risk funding of \$1,223,504, Supplemental GF Payments in lieu of Food and Hygiene Tax of \$700,857, and an increase in the Compensation Supplement of \$756,138.

The graph below is a historical trend analysis of state revenues. State funding in FY26 is projected to be \$15,420,106 more than FY17.

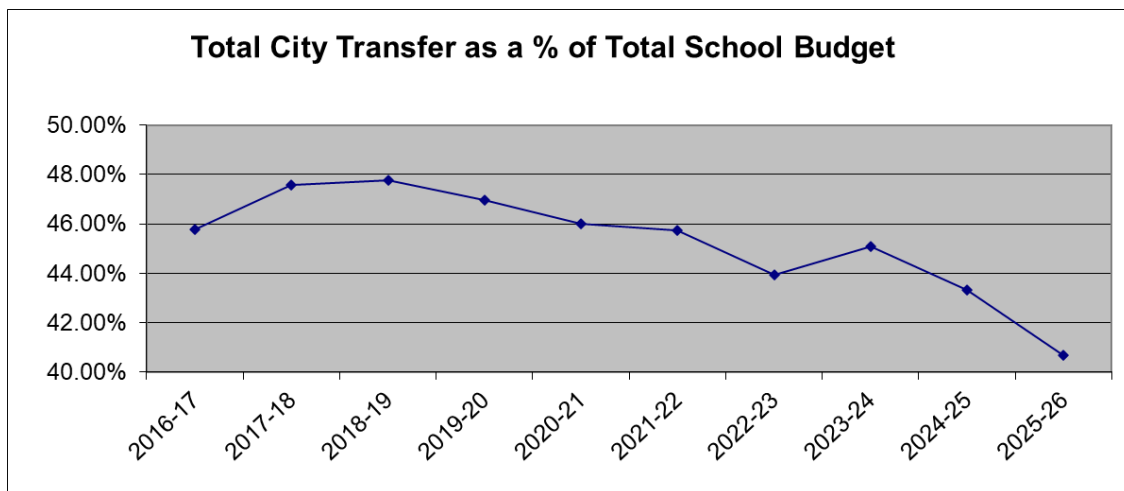


Federal Revenues

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

Local Revenues

The City of Salem provides significant support for the instructional program in Salem City Schools funding approximately 41% of the total General Fund budget. The local revenues are derived from real estate and personal property taxes assessed by the city for all services provided to the citizens of Salem City. For FY26, the local revenue for operations is increasing by \$431,911. Local funding for debt service is no longer shown due to a recommendation from the auditors. City revenues as a percentage of the General Fund have remained fairly steady from a high of 47.78% in FY19 to a low of 40.66% in FY26. The graph below illustrates both the City's commitment to Salem City Schools during difficult times and current trends.

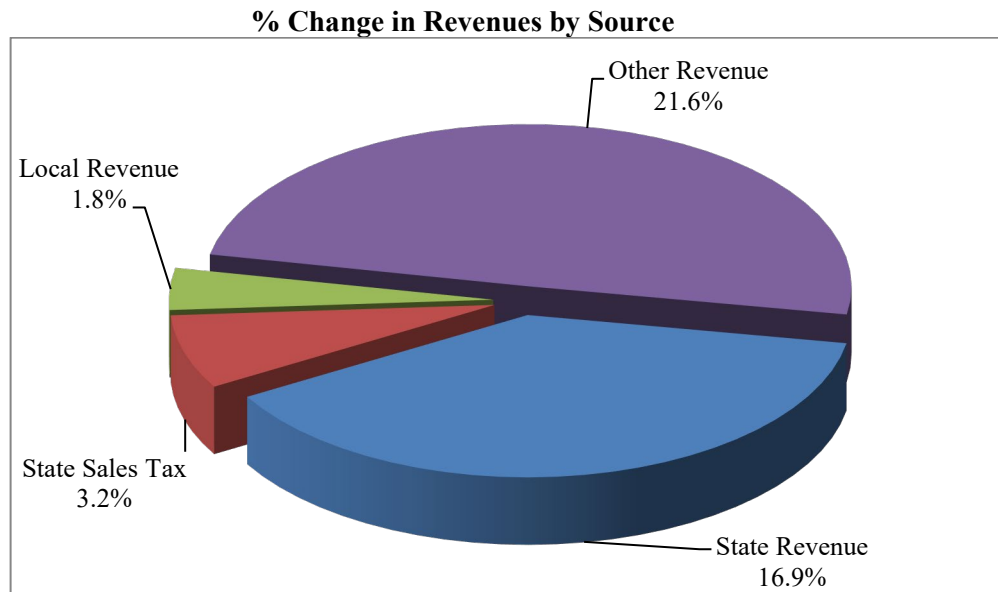


Other Revenues

Other revenue makes up approximately 1% of the General Fund budget and includes interest income, rental of school property, and tuition from summer school, preschool, non-resident students, and online classes. Other revenue is expected to increase by \$121,955 reflecting an increase in Facilities and Sale of Equipment to match trends of revenues received, as well as the New Horizons Healthcare partnership program.

Revenue	FY25 Budget	FY26 Budget	Increase (Decrease)	Percentage	Reason
				Increase (Decrease)	
State Revenue	\$ 25,731,101	\$ 30,079,820	\$ 4,348,719	16.9%	(1)
State Sales Tax	4,423,748	4,565,979	142,231	3.2%	(2)
Subtotal - All State Revenue	30,154,849	34,645,799	4,490,950	14.9%	
Local Revenue	23,781,130	24,213,041	431,911	1.8%	(3)
Other Revenue	564,441	686,396	121,955	21.6%	(4)
Total General Fund Revenue Budget	\$ 54,500,420	\$ 59,545,236	\$ 5,044,816	9.3%	

- (1) State revenue changes due to Compensation Supplement and At-Risk funding updates, as well as an increase in enrollment due to online school program.
- (2) Sales tax is budgeted using local estimate.
- (3) Local revenue is increasing by \$431,911.
- (4) Includes an increase in Facilities and Sale of Equipment to match trends of revenue received, as well as the New Horizons Healthcare partnership program.



Expenditures

The FY26 General Fund expenditure budget reflects an overall increase of 9.3% over the prior year. Significant increases in expenditure budgets include the following:

- Salaries will increase by an average 4% (\$2,025,000) for FY26.
- Continued funding for the Distinguished Scholar Program (\$28,000) and Governor School Tuition (\$84,960).
- An increase in health insurance (\$29,211).
- Continued support of National Board Certification for teachers.
- Continuation of the Retirement: Extended Work Incentive Program (REWIP).

Departmental Expenditures

Expenditures	FY25 Adopted Budget	FY26 Adopted Budget	Increase (Decrease)	% Increase (Decrease)	Reason
Central Administration	\$ 2,241,116	\$ 2,451,922	\$ 210,806	9.4%	(6)
Instruction - Centralized Cost	8,006,950	11,076,979	3,070,029	38.3%	(7)
Salem High School	12,488,351	13,019,344	530,993	4.3%	(8)
Andrew Lewis Middle School	8,685,037	9,613,718	928,681	10.7%	(8)
G. W. Carver Elementary	4,510,800	4,724,042	213,242	4.7%	(8)
West Salem Elementary	4,120,481	4,521,858	401,377	9.7%	(8)
South Salem Elementary	3,910,007	4,421,847	511,840	13.1%	(8)
East Salem Elementary	4,442,495	4,681,669	239,174	5.4%	(8)
Attendance and Health	1,755,883	1,903,071	147,188	8.4%	(8)
Transportation	2,476,100	2,586,786	110,686	4.5%	(8)
Non Departmental	1,863,200	544,000	(1,319,200)	(70.8%)	(9)
Total General Fund Expenditure Budget	\$ 54,500,420	\$ 59,545,236	\$ 5,044,816	9.3%	

- (6) Reflects changes in salaries due to raises and changes in personnel. Also includes addition/removal of positions as directed by the need of the division.
- (7) Reflects changes in salaries due to raises and changes in personnel. Also includes addition/removal of positions as directed by the need of the division and those no longer funded by ESSER or All In Tutoring grant funds. Includes increases in summer school and instructional software licensing fee increases.
- (8) Reflects changes in salaries due to raises and changes in personnel. Also includes addition/removal of positions as directed by the need of the division and those no longer funded by All In Tutoring grant funds. Includes increases in utilities and building maintenance costs.
- (9) Temporary accounts for an additional 1% salary increase of \$405,000 placeholder and \$50,000 for mid-year contingencies. Also includes a proposed laptop lease of \$89,000.

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

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

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

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

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

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

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

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

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

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

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

Category	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Budget	FY26 Budget
Instruction	\$ 33,343,127	\$ 36,282,315	\$ 40,945,181	\$ 39,652,858	\$ 44,824,483
Administration, Attendance & Health	3,199,479	3,458,897	3,817,766	3,780,328	4,101,658
Pupil Transportation	2,242,537	2,285,285	2,209,294	2,476,100	2,586,786
Operation & Maintenance	3,773,084	4,153,555	4,318,625	4,090,377	4,280,400
Technology	2,041,856	2,044,001	2,168,176	2,637,557	3,207,909
Facilities	-	-	-	-	-
Fund Transfers	4,922,495	2,102,971	1,063,753	1,863,200	544,000
Total Expenditures	\$ 49,522,578	\$ 50,327,024	\$ 54,522,795	\$ 54,500,420	\$ 59,545,236

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

	FY22	FY23	FY24	FY25	FY26
	Actual	Actual	Actual	Budget	Budget
Salary	\$ 27,422,450	\$ 30,151,110	\$ 31,232,606	\$ 34,490,993	\$ 35,843,431
Benefits	10,387,248	11,231,708	11,831,281	14,139,152	13,101,759
Total Personnel	37,809,698	41,382,818	43,063,887	48,630,145	48,945,190
 Total Budget	 \$ 45,691,446	 \$ 47,585,435	 \$ 50,793,616	 \$ 54,500,420	 \$ 59,545,236
 Salary and benefits as a percentage of budget	 83%	 87%	 85%	 89%	 82%

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

Fund Balance

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

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

Nonspendable Fund Balance

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

Restricted Fund Balance

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

Committed Fund Balance

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

Assigned Fund Balance

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

Unassigned Fund Balance

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

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

Fund Balances	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24
Operating Fund										
Nonspendable	\$ -	\$ -	\$ -	\$ 4,068	\$ 101,494	\$ 158,753	\$ 220,392	\$ 420,882	\$ 378,303	\$ 449,671
Restricted	78,474	78,138	-	537,062	650,756	529,805	-	-	-	-
Committed	-	-	-	-	-	-	-	-	-	-
Assigned	2,761,524	4,532,051	4,493,379	3,911,615	5,053,704	5,175,071	6,260,707	3,133,334	2,106,454	3,156,611
Total Operating Fund	\$ 2,839,998	\$ 4,610,189	\$ 4,493,379	\$ 4,452,745	\$ 5,805,954	\$ 5,863,629	\$ 6,481,099	\$ 3,554,216	\$ 2,484,757	\$ 3,606,282

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

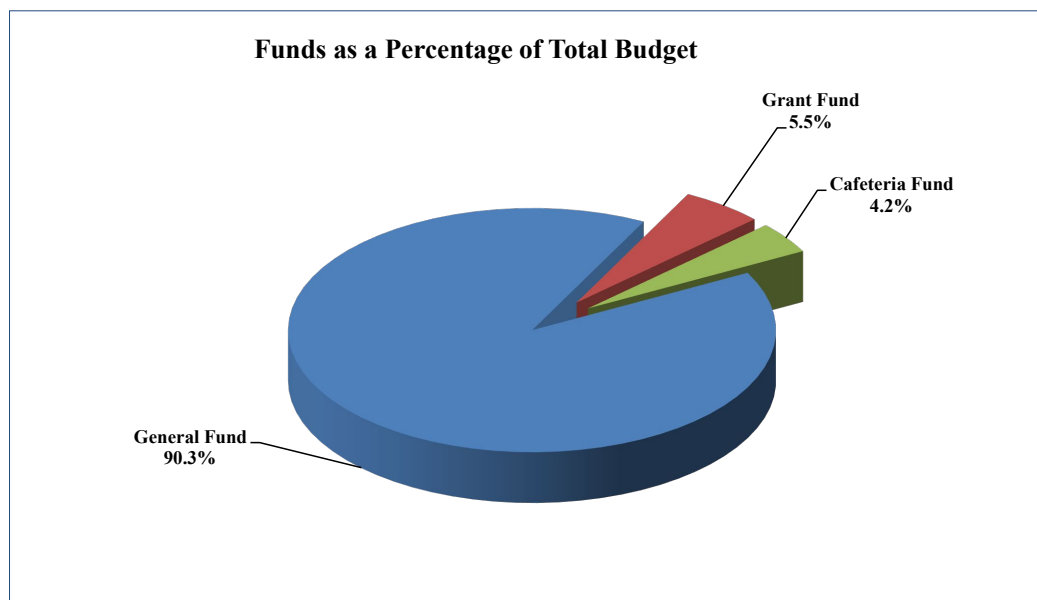
Cafeteria Fund	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24
Nonspendable	\$ 34,125	\$ 33,187	\$ 33,103	\$ 37,579	\$ 56,438	\$ 98,571	\$ 116,984	\$ 133,878	\$ 84,724	\$ 38,621
Committed	-	-	-	464,331	580,465	624,572	404,295	955,362	850,599	890,368
Assigned	324,603	305,919	349,325	-	-	-	-	-	-	-
Total Cafeteria Fund	\$ 358,728	\$ 339,106	\$ 382,428	\$ 501,910	\$ 636,903	\$ 723,143	\$ 521,279	\$ 1,089,240	\$ 935,323	\$ 928,989

Source: City of Salem School Division Annual Comprehensive Financial Report for the year ended June 30, 2024.



Salem City Schools
Budget Summary - All Funds
FY 2025-26

Fund	Budget 2023-24	Budget 2024-25	Budget 2025-26	Increase (Decrease)	Percent Change
General Fund	\$ 50,793,616	\$ 54,500,420	\$ 59,545,236	\$ 5,044,816	9.3%
Grant Fund	3,858,581	4,001,953	3,614,257	(387,696)	(9.7%)
Cafeteria Fund	2,285,696	2,505,696	2,759,451	253,755	10.1%
Total Funds	\$ 56,937,893	\$ 61,008,069	\$ 65,918,944	\$ 4,910,875	8.0%



Explanation of budgets increases/decreases from the prior year:

General Fund - The transfer from the city increased by \$431,911 for FY26. The General Fund shows an increase of \$5,044,816 due to an increase in Basic Aid funding of \$1,425,039, an increase in Sale Tax of \$142,231, an increase in Special Education funding of \$354,974, an increase in At-Risk funding of \$1,223,504, an increase in Vocational Education funding of \$26,093, an increase in Gifted Education funding of \$11,208, an increase in Textbook funding of \$28,044, an increase in Remedial Summer School of \$73,067, an increase in English as 2nd Language of \$172,205, and funding of a Supplemental General Fund Payments in lieu of Food and Hygiene Tax of \$700,857, elimination of Prevention, Intervention, Remediation of \$385,582, a decrease in Early Reading Intervention of \$92,169, and a reduction in the Supplemental Lottery Per Pupil Allocation of \$115,415.

Grant Fund - The grant fund shows a reduction in funding of \$387,696 primarily due to the COVID-19 related Federal grants being fully expended. In addition, we were notified from VDOE that we were awarded \$300,000 for a Year Round School grant related to EL and Special Education Summer programs, but no grants for our existing summer school program which require an increase in the budget to provide those services.

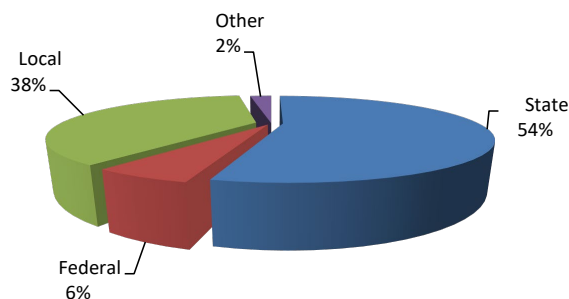
Cafeteria Fund - Revenue and food cost trends have been provided by The Nutrition Group and show an overall increase of \$253,755. This also reflects an anticipated increase in participation.

Salem City Schools
Summary of All Funds by Source and Object
FY 2025-26

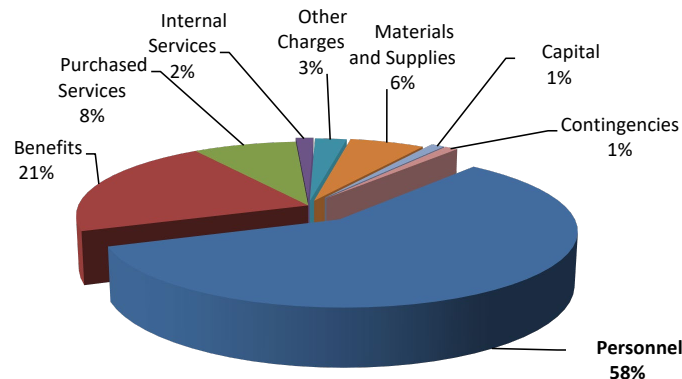
	General Fund	Grant Fund	Cafeteria Fund	Grand Total
Revenues:				
State	\$ 34,645,799	\$ 1,063,308	\$ 27,196	\$ 35,736,303
Federal	-	1,952,949	1,760,333	3,713,282
Local	24,213,041	-	714,122	24,927,163
Other	686,396	598,000	257,800	1,542,196
Total revenues	\$ 59,545,236	\$ 3,614,257	\$ 2,759,451	\$ 65,918,944

Expenditures:				
Personnel	\$ 35,438,431	\$ 2,005,958	\$ 1,035,823	\$ 38,480,212
Benefits	13,101,759	639,987	321,693	14,063,439
Purchased Services	4,947,479	277,328	183,563	5,408,370
Internal Services	925,147	-	-	925,147
Other Charges	1,628,560	36,329	-	1,664,889
Materials and Supplies	2,778,134	204,655	968,372	3,951,161
Capital	625,726	-	100,000	725,726
Contingencies	100,000	450,000	150,000	700,000
Total expenditures	\$ 59,545,236	\$ 3,614,257	\$ 2,759,451	\$ 65,918,944

Total Revenue by Source



Total Expenditures by Object



Salem City Schools

Summary of All Funds Revenues by Source and Expenditures by Object

FY 2025-26

	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Budget	FY26 Budget	Increase (Decrease)	FY27 Forecast	FY28 Forecast	FY29 Forecast
Revenues:									
State	\$ 25,546,915	\$ 26,883,757	\$ 33,025,412	\$ 31,115,813	\$ 35,736,303	\$ 4,620,490	\$ 37,499,296	\$ 39,703,321	\$ 42,039,002
Federal	8,713,531	6,423,377	5,371,131	3,993,302	3,713,282	(280,020)	3,720,344	3,738,124	3,756,081
Local	20,919,612	22,055,911	23,251,918	23,781,130	24,213,041	431,911	24,213,041	24,213,041	24,213,041
Other	1,200,585	1,951,565	1,625,294	2,117,824	2,256,318	138,494	2,277,203	2,289,946	2,305,679
Transfers In	-	-	-	-	-	-	-	-	-
Total revenues	56,380,643	57,314,610	63,273,755	61,008,069	65,918,944	4,910,875	67,709,884	69,944,431	72,313,803
Expenditures:									
Personnel	31,144,189	34,005,223	34,726,278	36,053,200	38,480,212	2,427,012	39,538,922	40,874,329	42,291,046
Benefits	11,562,133	12,470,850	12,975,275	14,992,626	14,063,439	(929,187)	14,465,542	14,959,785	15,484,054
Purchased Services	2,855,839	2,893,725	6,646,191	3,168,950	5,408,370	2,239,420	5,557,076	5,744,294	5,942,884
Internal Services	821,484	1,089,291	1,118,543	813,685	925,147	111,462	958,383	993,607	1,030,939
Other Charges	1,342,351	1,386,082	1,482,074	1,502,213	1,664,889	162,676	1,719,163	1,780,561	1,845,669
Materials & Supplies	4,934,061	3,619,592	3,626,920	3,095,693	3,951,161	855,468	4,045,073	4,165,851	4,293,488
Joint Operations	-	-	-	-	-	-	-	-	-
Capital	1,157,013	1,119,122	588,335	731,702	725,726	(5,976)	725,726	725,726	725,726
Contingencies	-	-	-	650,000	700,000	50,000	700,000	700,000	700,000
Total expenditures	53,817,070	56,583,885	61,163,616	61,008,069	65,918,944	4,910,875	67,709,884	69,944,154	72,313,803
Revenues over expenditures	2,563,573	730,725	2,110,139	-	-	-	-	-	-
Other financing uses:									
Operating transfers:									
Transfers to other funds	(4,922,495)	(1,954,101)	(994,948)	-	-	994,948	-	-	-
Total other financing uses	(4,922,495)	(1,954,101)	(994,948)	-	-	994,948	-	-	-
Revenues and other financing sources									
over expenditures	(2,358,922)	(1,223,376)	1,115,191	-	-	-	-	-	-
Fund balance at beginning of year	7,002,378	4,643,456	3,420,080	4,535,271	4,435,271	-	4,435,271	4,435,271	4,435,271
Fund balance at end of year	\$ 4,643,456	\$ 3,420,080	\$ 4,535,271	\$ 4,435,271	\$ 4,335,271	\$ -	\$ 4,435,271	\$ 4,435,271	\$ 4,435,271

Salem City Schools

General Fund Summary by Revenue Source and Expenditures by Object

FY 2025-26

	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Budget	FY26 Budget	Increase (Decrease)	FY27 Forecast	FY28 Forecast	FY29 Forecast
Revenues:									
State	\$ 24,605,984	\$ 25,897,240	\$ 31,550,237	\$ 30,154,849	\$ 34,645,799	\$ 4,490,950	\$ 36,724,547	\$ 38,928,020	\$ 41,263,701
Local	20,919,612	22,055,911	23,251,918	23,781,130	24,213,041	431,911	24,213,041	24,213,041	24,213,041
Other	1,070,100	1,304,414	842,165	564,441	686,396	121,955	720,716	756,752	794,589
Transfers In	-	-	-	-	-	-	-	-	-
Total revenues	46,595,696	49,257,565	55,644,320	54,500,420	59,545,236	5,044,816	61,658,304	63,897,812	66,271,331
Expenditures:									
Personnel	27,422,450	30,151,110	31,232,606	32,985,498	35,438,431	2,452,933	36,711,543	38,060,834	39,490,866
Benefits	10,387,248	11,231,708	11,831,281	13,880,144	13,101,759	(778,385)	13,572,435	14,071,274	14,599,964
Purchased Services	1,837,163	1,814,179	5,630,434	2,478,256	4,947,479	2,469,223	5,125,215	5,313,587	5,513,230
Internal Services	790,926	1,069,589	1,118,543	813,685	925,147	111,462	958,383	993,607	1,030,939
Other Charges	1,321,133	1,373,494	1,460,169	1,463,357	1,628,560	165,203	1,687,065	1,749,072	1,814,788
Materials & Supplies	2,236,544	2,108,950	1,931,314	2,197,778	2,778,134	580,356	2,877,937	2,983,713	3,095,818
Joint Operations	-	-	-	-	-	-	-	-	-
Capital	604,620	623,893	323,500	631,702	625,726	(5,976)	625,726	625,726	625,726
Contingencies	-	-	-	50,000	100,000	50,000	100,000	100,000	100,000
Total expenditures	44,600,084	48,372,923	53,527,847	54,500,420	59,545,236	5,044,816	61,658,304	63,897,812	66,271,331
Revenues over expenditures	1,995,612	884,642	2,116,473	-	-	-	-	-	-
Other financing uses:									
Operating transfers:									
Transfers to other funds	(4,922,495)	(1,954,101)	(994,948)	-	-	-	-	-	-
Total other financing uses	(4,922,495)	(1,954,101)	(994,948)	-	-	-	-	-	-
Revenues and other financing sources over expenditures	(2,926,883)	(1,069,459)	1,121,525	-	-	-	-	-	-
Fund balance at beginning of year	6,481,099	3,554,216	2,484,757	3,606,282	3,606,282	-	3,606,282	3,606,282	3,606,282
Fund balance at end of year	\$ 3,554,216	\$ 2,484,757	\$ 3,606,282	\$ 3,606,282	\$ 3,606,282	\$ -	\$ 3,606,282	\$ 3,606,282	\$ 3,606,282

Forecasted budgets are based on the following assumptions:

- State revenue based on slightly improving economic conditions at the state level. Assuming 5% growth in FY27 to FY29
- City revenue based on level funding in FY27 to FY29.
- Expenditure estimates based on 4% salary increases in FY27-FY29; health insurance increases, and VRS increases.
- Expenditure estimates based on anticipated revenue collections.
- The projected years are not provided for budget planning purposes, but only as an estimate for future outlook.

General Fund Revenue Budget

Budget Year 2026

G/L Account - Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs2025 Adopted Budget
Fund 30 - School General Fund						
Locations 110 - Central Instruction						
Function 00 - Revenue						
Sub-Function 00 - Revenues						
Level 9 - District Wide						
Program 000 - General Revenue						
30-110-00-00-9-000-61000 - Sales Tax 1 Cent	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
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

General Fund Revenue Budget

Budget Year 2026

G/L Account - Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs2025 Adopted Budget
Fund 30 - School General Fund						
Locations 110 - Central Instruction						
Function 00 - Revenue						
Sub-Function 00 - Revenues						
Level 9 - District Wide						
Program 000 - General Revenue						
30-110-00-00-9-000-61336 - 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
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

General Fund Revenue Budget

Budget Year 2026

G/L Account - Account Description		2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs2025 Adopted Budget
Fund	30 - School General Fund						
Locations	110 - Central Instruction						
Function	00 - Revenue						
Sub-Function	00 - Revenues						
Level	9 - District Wide						
Program	000 - General Revenue						
30-110-00-00-9-000-63611	- 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
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

General Fund Revenue Budget

Budget Year 2026

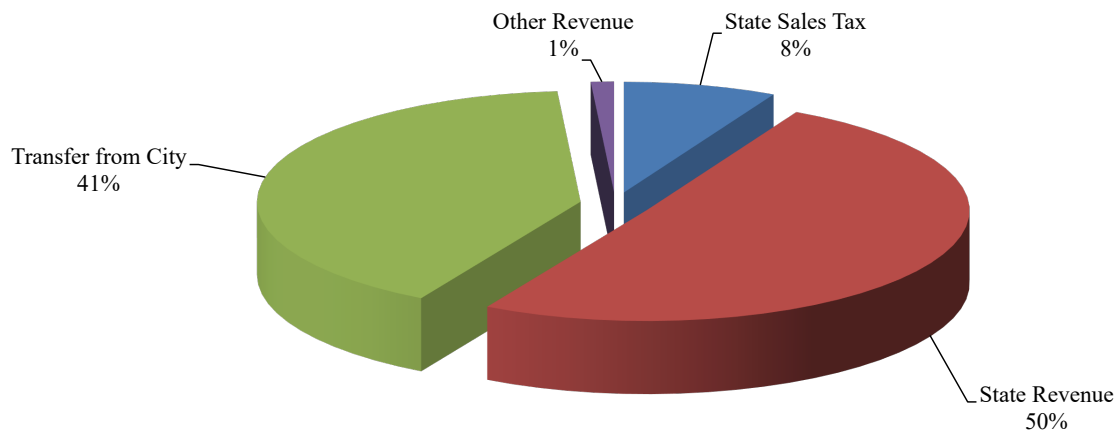
G/L Account - Account Description		2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs2025 Adopted Budget
Fund 30 - School General Fund							
Locations 170 - Non-Departmental							
Function 67 - Debt Service & Fund Transfers							
Sub-Function 67 - Debt Service & Transfers							
Level 9 - District Wide							
Program 720 - Intra Agency Fund							
30-170-67-67-9-720-63005 - Transfer From General Fund		20,897,899.00	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
Fund 30 - School General Fund 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
Net 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

Salem City Schools
General Fund Revenues Per Pupil
FY 2025-26

	Budget 2024-25	Budget 2025-26	Increase (Decrease)	Percent of Total	Revenue Per Pupil
State Sales Tax	\$ 4,423,748	\$ 4,565,979	\$ 142,231	7.7%	\$ 1,210
State Revenue	25,731,101	30,079,820	4,348,719	50.5%	7,968
Transfer from City	23,781,130	24,213,041	431,911	40.7%	6,414
Other Revenue	564,441	686,396	121,955	1.2%	182
Total Revenues	\$ 54,500,420	\$ 59,545,236	\$ 5,044,816	100.0%	\$ 15,774

Estimated Average Daily Membership

3,775



Salem City Schools
General Fund Revenues by Source
FY 2024-25

	Actual 2021-22	Actual 2022-23	Actual 2023-24	Budget 2024-25	Budget 2025-26	Increase (Decrease)	Forecast 2026-27	Forecast 2027-28	Forecast 2028-29
State SOQ Revenues									
Sales Tax 1 Cent	\$ 4,876,052	\$ 4,518,864	\$ 4,091,299	\$ 3,870,780	\$ 3,995,232	\$ 124,452	\$ 4,247,306	\$ 4,559,078	\$ 4,889,557
Sales Tax 1/8 Cent	513,483	513,926	509,638	552,968	570,747	17,779	604,992	641,291	679,769
Basic Aid	11,014,754	11,529,293	14,737,387	15,388,751	16,813,790	1,425,039	17,822,617	18,891,974	20,025,493
Vocational Education	172,168	238,061	273,340	332,091	358,184	26,093	379,675	402,456	426,603
Gifted Education	120,983	124,699	143,178	142,643	153,851	11,208	163,082	172,867	183,239
Special Education	1,272,650	1,394,358	1,600,992	1,749,608	2,104,582	354,974	2,230,857	2,364,708	2,506,591
Textbooks (SOQ)	197,994	300,138	344,617	356,920	384,964	28,044	408,062	432,546	458,498
At Risk (SOQ)	-	-	-	-	1,797,983	1,797,983	1,905,862	2,020,214	2,141,427
Prevention, Intervention, Remediation	283,845	310,613	356,644	385,582	-	(385,582)	-	-	-
Remedial Summer School - SOQ	191,651	70,495	60,214	59,821	132,888	73,067	140,861	149,313	158,272
English as a Second Language	124,116	159,789	156,918	193,123	365,328	172,205	387,248	410,483	435,111
VRS Teacher Retirement Reimbursement	1,603,027	1,691,368	1,942,016	1,823,158	1,896,693	73,535	2,010,495	2,131,124	2,258,992
FICA Reimbursement	688,673	725,520	833,037	846,944	882,239	35,295	935,173	991,284	1,050,761
VRS Group Life Insurance Reimbursement	48,859	52,147	59,875	60,178	55,290	(4,888)	58,607	62,124	65,851
Total SOQ Revenues	21,108,255	21,629,271	25,109,155	25,762,567	29,511,771	3,749,204	31,294,837	33,229,461	35,280,163
Incentive									
VPSA Technology Grant	206,000	206,000	206,000	206,000	206,000	-	206,000	206,000	206,000
Supplemental GF Payment in Lieu of Food Tax	-	286,523	683,376	-	700,857	700,857	742,908	742,908	742,908
At Risk	237,787	305,168	17,287	656,159	-	(656,159)	-	-	-
Virginia Workplace Readiness	946	1,102	970	1,225	1,225	-	1,299	1,376	1,459
Rebenchmarking Hold Harmless	-	442,198	334,037	-	-	-	-	-	-
Adult Education	-	-	24,383	49,443	49,443	-	52,410	55,554	58,887
Compensation Supplement	739,996	731,048	2,135,956	536,127	1,292,265	756,138	1,369,801	1,451,989	1,539,108
Total Incentive Revenue	1,184,729	1,972,039	3,402,009	1,448,954	2,249,790	800,836	2,372,417	2,457,828	2,548,363
Categorical Revenues									
Homebound	2,845	6,334	345	595	-	(595)	-	-	-
Total Categorical Revenue	2,845	6,334	345	595	-	(595)	-	-	-
VA Lottery									
Regular Foster Care	119,453	71,302	72,398	234,880	274,619	39,739	291,096	308,562	327,076
Textbooks	52,046	-	-	-	-	-	-	-	-
Early Reading Intervention	142,419	101,021	143,309	176,206	84,037	(92,169)	89,079	94,424	100,089
Spec. Ed. - Regional Program	426,844	442,320	558,954	559,944	589,567	29,623	624,941	662,437	702,184
Career & Technical Ed. - Equipment	11,569	12,936	11,813	12,936	11,813	(1,123)	12,522	13,273	14,069
CTE Equipment High Demand	-	-	-	-	-	-	-	-	-
Spec. Ed. - Foster Care	125,666	147,106	201,375	-	-	-	-	-	-
At Risk	199,659	336,103	745,307	557,847	639,527	81,680	677,899	718,573	761,687
K - 3 Primary Class Size Reduction	231,238	202,036	189,191	234,628	225,775	(8,853)	239,322	253,681	268,902
Mentor Teacher Program	693	699	494	494	283	(211)	300	318	337
Supplemental Lottery Per Pupil Allocation	945,539	915,948	1,054,103	1,080,502	965,087	(115,415)	1,022,992	1,084,372	1,149,434
Industry Certification Costs	4,200	4,752	4,187	7,275	7,275	-	7,712	8,174	8,665
CTE Stem-H Industry Credentials	1,532	1,785	1,572	2,000	2,000	-	2,120	2,247	2,382
Project Graduation - Senior Year	6,922	6,899	6,899	6,626	6,626	-	7,024	7,445	7,892
SOL Algebra Readiness Grant	43,321	47,790	50,096	69,395	77,629	8,234	82,287	87,224	92,457
Total Virginia Lottery	2,311,101	2,290,697	3,039,698	2,942,733	2,884,238	(58,495)	3,057,292	3,240,730	3,435,174
Total State Revenue	\$ 24,606,930	\$ 25,898,341	\$ 31,551,207	\$ 30,154,849	\$ 34,645,799	\$ 4,490,950	\$ 36,724,547	\$ 38,928,020	\$ 41,263,701

Salem City Schools
General Fund Revenues by Source
FY 2024-25

	Actual 2021-22	Actual 2022-23	Actual 2023-24	Budget 2024-25	Budget 2025-26	Increase (Decrease)	Forecast 2026-27	Forecast 2027-28	Forecast 2028-29
Other Revenue									
E-Rate	\$ 1,007	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sale of Property/Equipment	24,690	14,343	8,839	-	8,000	8,000	8,400	8,820	9,261
National Board Certification	60,000	62,500	52,500	62,500	62,500	-	65,625	68,906	72,352
DMAS State Healthcare - Medicaid	51,477	38,344	126,013	10,000	35,000	25,000	36,750	38,588	40,517
ARPA Bonus School Payments	-	387,066	-	-	-	-	-	-	-
DERA National Grant	20,000	-	-	-	-	-	-	-	-
Tuition - Non Resident Day Student	181,261	179,050	150,554	195,000	195,000	-	207,250	220,113	233,618
Tuition - Non Resident ISN	36,599	-	241	-	-	-	-	-	-
Tuition - Adult Education	-	-	-	-	-	-	-	-	-
Tuition - Summer School	29,676	4,753	37,374	25,000	25,000	-	26,250	27,563	28,941
VWCC - Dual Enrollment	57,546	40,058	60,092	60,000	80,000	20,000	84,000	88,200	92,610
Contributions	-	-	-	-	-	-	-	-	-
Drivers Education Fees	20,028	23,375	21,180	30,000	25,000	(5,000)	26,250	27,563	28,941
New Horizons Healthcare Partnership	-	-	-	-	59,502	59,502	62,477	65,601	68,881
AP Exam Fees	783	402	218	-	-	-	-	-	-
Textbook Reimbursement	-	-	-	-	-	-	-	-	-
Technology Use Fees	860	2,260	2,894	-	-	-	-	-	-
School Bus Pupil Transportation	53,647	88,800	81,737	-	-	-	-	-	-
School Bus Operation - Other Income	1,199	4,484	5,353	-	-	-	-	-	-
Facilities Rental	13,350	22,926	23,331	10,000	19,500	9,500	20,475	21,499	22,574
Broadband Lease	24,735	25,474	26,238	27,372	27,786	414	29,175	30,634	32,166
Lease Revenue	-	24,099	24,099	-	-	-	-	-	-
Lease Interest Revenue	-	16,347	16,025	-	-	-	-	-	-
Lease Revenue Offset	-	(25,412)	(26,173)	-	-	-	-	-	-
Miscellaneous Income	76,764	3,537	45,600	20,000	20,000	-	21,000	22,050	23,153
Roanoke Valley Regional Board	-	-	-	-	-	-	-	-	-
Alternative Education	90,176	93,561	100,576	69,569	74,108	4,539	77,813	81,704	85,789
Inception of Lease - Other Financing Source	-	131,663	-	-	-	-	-	-	-
Inception of Subscriptions - Other Financing	-	131,497	34,059	-	-	-	-	-	-
Albuterol and Valved Holding Chambers Grant	433	-	-	-	-	-	-	-	-
Insurance Adjustment/Refunds/Rebates	324,923	34,186	50,445	5,000	5,000	-	5,250	5,513	5,788
Contingencies	-	-	-	50,000	50,000	-	50,000	50,000	50,000
Total Other	1,069,154	1,303,313	841,195	564,441	686,396	121,955	720,716	756,752	794,589
Local Revenue									
Transfer from General Fund	20,897,899	21,797,899	22,896,130	23,781,130	24,213,041	431,911	24,213,041	24,213,041	24,213,041
Transfer for Debt Service	-	-	-	-	-	-	-	-	-
Transfer from General Fund - Meals Tax	21,713	258,012	355,788	-	-	-	-	-	-
Total City Funds	20,919,612	22,055,911	23,251,918	23,781,130	24,213,041	431,911	24,213,041	24,213,041	24,213,041
Total General Fund Revenue	\$ 46,595,696	\$ 49,257,565	\$ 55,644,320	\$ 54,500,420	\$ 59,545,236	\$ 5,044,816	\$ 61,658,304	\$ 63,897,812	\$ 66,271,331

Salem City Schools
General Fund - Revenue
FY 2025-26

I. Standards of Quality (SOQ) Programs

Basic Aid	
3,775 (Est. 3/31 ADM) X \$8,416 Per Pupil Amount	\$ 31,770,400
Less: 1% Sales Tax (State's estimate)	(4,665,979)
Less: Supplemtar GF Payments	<u>(700,857)</u>
Basic Aid Less Sales Tax	26,403,564
Composite Index - State Share (1-.3632 LCI)	X <u>0.6368</u>
Total State Basic Aid Revenue Estimate	<u>16,813,790</u>
 Sales Tax (local estimate)	 <u>4,565,979</u>
 Textbooks (SOQ)	
3,775 (Est. Adm) X \$160.14 X .6368	
Portion funded as State SOQ funding	384,964
Vocational Education (SOQ)	
3,775 (Est. Adm) X \$149 X .6368	358,184
Gifted Educaton (SOQ)	
3,775 (Est. ADM) X \$64 X .6368	153,851
Special Education (SOQ)	
3,775 (Est. ADM) X \$785 X .6368	1,887,077
Special Education Add-on	
3,775 (Est. ADM) X 90.48 X .6368	217,505
Remedial Summer School (SOQ)	
311 (Eligible # of students)X \$671 X .6368	132,888
English as a Second Language	365,328
At Risk (SOQ)	1,797,983
 Fringe Benefits	
VRS Retirement Reimbursement	1,896,693
Social Security (FICA) Reimbursement	882,239
VRS Group Life Insurance	<u>55,290</u>
Total Fringe Benefits	<u>2,834,222</u>
 Total SOQ State Revenue	 \$ <u>29,511,771</u>

Salem City Schools
General Fund - Revenue
FY 2025-26

II. Incentive Programs		
Technology Initiative - VPSA	\$	206,000
Adult Education		49,443
Compensation Supplement		1,292,265
Virginia Workplace Readiness		1,225
Supplemental GF Payments in lieu of Food and Hygiene Tax		700,857
Total Incentive Program		2,249,790
III. Categorical Programs		
Special Education Homebound		-
Total Categorical Programs		-
IV. Lottery-Funded Programs		
At Risk (Split funded - See Incentive programs above)		639,527
Early Reading Intervention		84,037
Foster Care		274,619
K-3 Primary Class Size Reduction		225,775
SOL Algebra Readiness		77,629
Project Graduation		6,626
Supplemental Lottery Per Pupil Allocation		965,087
Mentor Teacher		283
Industry Certification		7,275
CTE Stem - H Industry Credentials		2,000
Special Education - Regional Tuition		589,567
Career and Technical Education		11,813
Learning Loss		-
Total Lottery Funded Accounts		2,884,238
Grand Total - All State Revenue		34,645,799
V. Local Revenue		
Transfer from General Fund		24,213,041
Transfer from Capital Reserve		-
Debt Service		-
Total Local Revenue	\$	24,213,041

Salem City Schools
General Fund - Revenue
FY 2024-25

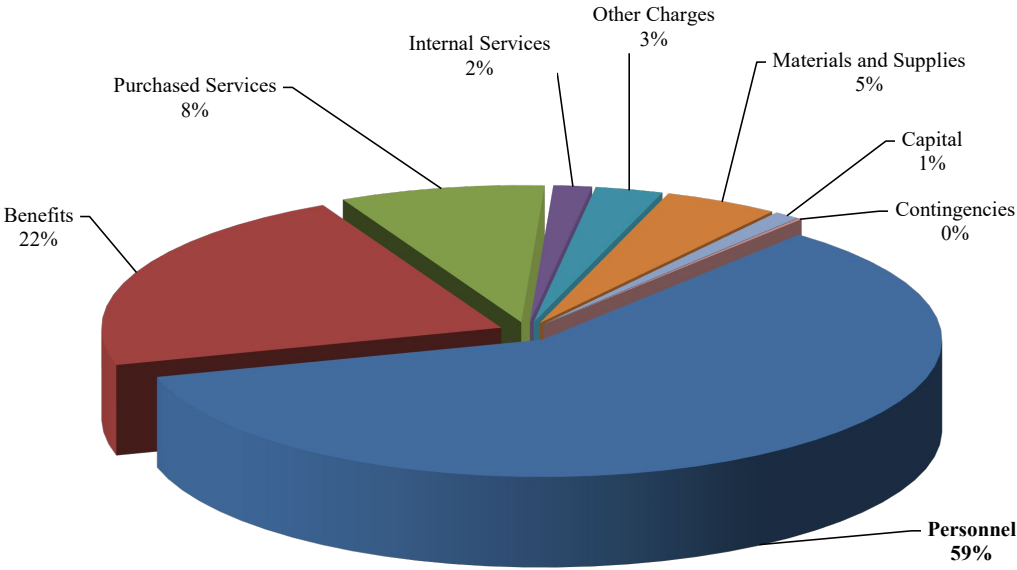
VI. Other Revenue		
Tuition - Non-Residents	\$	195,000
National Board Certification Bonus		62,500
Medicaid		35,000
Sale of Property/Equipment		8,000
Alternative Education		74,108
Tuition - Summer School		25,000
VWCC Dual Enrollment Fee Reimbursements & Student Fees		80,000
Insurance Adjustments/Rebates/Refunds		5,000
Drivers Education Fees		25,000
Broadband Lease		27,786
Miscellaneous Income		20,000
Facilities Rental		19,500
New Horizons Healthcare Partnership		59,502
Contingencies		50,000
Total Other Revenue		<u>686,396</u>
 Grand Total - General Fund Revenue	 \$	 <u><u>59,545,236</u></u>

Salem City Schools
 General Fund Expenditures Per Pupil
 FY 2025-26

	Budget 2024-25	Budget 2025-26	Increase (Decrease)	Percent of Total	Cost Per Pupil
Personnel	\$ 32,985,498	\$ 35,438,431	\$ 2,452,933	59.5%	\$ 9,388
Benefits	13,880,144	13,101,759	(778,385)	22.0%	3,471
Purchased Services	2,478,256	4,947,479	2,469,223	8.3%	1,311
Internal Services	813,685	925,147	111,462	1.6%	245
Other Charges	1,463,357	1,628,560	165,203	2.7%	431
Materials and Supplies	2,197,778	2,778,134	580,356	4.7%	736
Capital	631,702	625,726	(5,976)	1.1%	166
Contingencies	50,000	100,000	50,000	0.2%	26
	<u>\$ 54,500,420</u>	<u>\$ 59,545,236</u>	<u>\$ 5,044,816</u>	<u>100.0%</u>	<u>\$ 15,774</u>

Estimated Average Daily Membership

3,775



Salem City Schools
General Fund Expenditures by State Categories
FY 2025-26

	Actuals 2021-22	Actuals 2022-23	Actuals 2023-24	Budget 2024-25	Budget 2025-26	Increase (Decrease)
Instruction:						
Classroom	\$ 25,761,005	\$ 27,477,414	\$ 30,721,876	\$ 29,220,614	\$ 32,972,576	\$ 3,751,962
Remedial	130,543	104,797	62,409	132,071	399,403	267,332
Testing	78,596	77,467	28,255	131,845	131,845	-
Special Education	3,613,035	4,238,711	4,951,766	5,281,363	5,428,662	147,299
Alternative Education	118,693	128,938	243,221	332,770	339,443	6,673
Dropout Prevention	31,974	43,208	40,540	38,624	38,896	272
ELL	-	-	367,455	-	604,596	604,596
Homebound	10,845	45,985	72,861	114,690	126,205	11,515
Parent Resource Center	12,384	(38)	-	500	500	-
Regional Special Education	772,324	916,183	1,060,461	1,112,781	1,012,930	(99,851)
Risk Reduction	35,779	106,182	76,933	79,095	74,120	(4,975)
Vocational	1,286,653	1,476,586	1,583,872	1,479,917	1,608,854	128,937
Gifted	257,072	288,800	294,241	297,514	310,001	12,487
Other	767,458	808,948	820,856	861,079	943,402	82,323
Summer Remediation	40,583	17,190	15,171	70,529	34,645	(35,884)
Adult Education	3,103	11,751	26,609	48,443	48,443	-
Pre-K Non-Special Ed	423,080	540,193	578,655	451,023	749,962	298,939
Total Instruction	33,343,127	36,282,315	40,945,181	39,652,858	44,824,483	5,171,625
Administration, Attendance and Health						
Board Services	132,759	107,772	126,921	134,769	137,530	2,761
Executive Administration	947,884	967,146	1,040,536	879,027	969,404	90,377
Informational Services	194,658	193,980	218,442	233,060	238,524	5,464
Personnel Services	285,292	320,282	340,054	402,824	409,665	6,841
Fiscal Services	314,055	346,146	357,841	371,256	439,549	68,293
Health Services	543,330	606,958	793,558	836,552	937,153	100,601
Psychological Services	300,459	346,158	362,303	364,994	383,239	18,245
Speech/Audio Services	481,042	570,455	578,111	557,846	586,594	28,748
Total Administration, Attendance & Health	\$ 3,199,479	\$ 3,458,897	\$ 3,817,766	\$ 3,780,328	\$ 4,101,658	\$ 321,330

Salem City Schools
General Fund Expenditures by State Categories
FY 2025-26

	Actuals 2021-22	Actuals 2022-23	Actuals 2023-24	Budget 2024-25	Budget 2024-25	Increase (Decrease)
Pupil Transportation:						
Transportation Management	\$ 215,291	\$ 239,705	\$ 246,813	\$ 307,874	\$ 343,336	\$ 35,462
Vehicle Operation Services	1,178,919	1,399,835	1,332,127	1,293,174	1,351,773	58,599
Monitoring Services	281,430	324,028	329,400	370,106	391,988	21,882
Vehicle Maintenance Services	227,384	248,630	284,454	229,441	210,163	(19,278)
Bus Purchases	339,513	73,087	16,500	275,505	289,526	14,021
Total Pupil Transportation	2,242,537	2,285,285	2,209,294	2,476,100	2,586,786	110,686
Operation & Maintenance:						
Building Services	3,658,077	3,980,969	4,146,197	3,963,377	4,148,400	185,023
Ground Services	115,007	172,586	172,428	127,000	132,000	5,000
Total Operation & Maintenance	3,773,084	4,153,555	4,318,625	4,090,377	4,280,400	190,023
Technology:						
Technology	2,041,856	2,044,001	2,168,176	2,637,557	3,207,909	570,352
Total Technology	2,041,856	2,044,001	2,168,176	2,637,557	3,207,909	570,352
Other Uses of Funds:						
Transfers to Other Funds	4,922,495	2,102,971	1,063,753	1,863,200	544,000	(1,319,200)
Total Other Uses of Funds	4,922,495	2,102,971	1,063,753	1,863,200	544,000	(1,319,200)
Total General Fund Expenditures	\$ 49,522,578	\$ 50,327,024	\$ 54,522,795	\$ 54,500,420	\$ 59,545,236	\$ 5,044,816
Beginning Balance	6,481,099	3,554,216	2,484,757			
Ending Balance	\$ 3,554,216	2,484,757	3,606,282			

Salem City Schools
General Fund Expenditures by Department and Object
FY 2025-26

	Actual 2021-22	Actual 2022-23	Actual 2023-24	Budget 2024-25	Budget 2025-26	Increase (Decrease)
Central Instruction						
Salaries	\$ 1,797,423	\$ 2,133,630	\$ 2,331,450	\$ 3,216,403	\$ 3,754,788	\$ 538,385
Benefits	636,810	742,266	840,611	973,725	1,134,748	161,023
Purchased Services	858,180	1,045,646	4,822,367	1,605,244	3,738,847	2,133,603
Other Charges	7,615	6,365	7,673	64,492	64,492	-
Materials and Supplies	439,388	725,939	627,009	1,007,405	1,401,174	393,769
Capital	-	5,701	4,009	56,900	-	(56,900)
Total	\$ 3,739,416	\$ 4,659,547	\$ 8,633,119	\$ 6,924,169	\$ 10,094,049	\$ 3,169,880
Salem High School						
Salaries	\$ 6,857,315	\$ 7,610,384	\$ 7,847,583	\$ 8,080,541	\$ 8,478,096	\$ 397,555
Benefits	2,537,628	2,743,993	2,906,614	2,947,464	3,023,440	75,976
Purchased Services	301,658	123,136	97,421	50,006	161,875	111,869
Internal Services	189,587	258,073	300,433	196,515	213,848	17,333
Other Charges	451,237	449,893	497,940	470,674	537,351	66,677
Materials and Supplies	632,025	595,082	545,133	563,151	604,734	41,583
Capital	226,965	122,552	228,238	180,000	-	(180,000)
Total	\$ 11,196,415	\$ 11,903,113	\$ 12,423,362	\$ 12,488,351	\$ 13,019,344	\$ 530,993
Andrew Lewis Middle						
Salaries	\$ 5,182,577	\$ 5,455,326	\$ 5,596,986	\$ 5,951,831	\$ 6,418,849	\$ 467,018
Benefits	1,950,097	2,027,102	2,064,928	2,133,017	2,266,511	133,494
Purchased Services	37,125	44,026	58,706	56,647	99,036	42,389
Internal Services	99,571	137,122	124,729	88,173	105,506	17,333
Other Charges	254,788	273,829	278,785	289,750	309,978	20,228
Materials and Supplies	156,055	189,373	235,452	165,619	166,638	1,019
Capital	31,527	72,283	3,000	-	247,200	247,200
Total	\$ 7,711,740	\$ 8,199,061	\$ 8,362,586	\$ 8,685,037	\$ 9,613,718	\$ 928,681

Salem City Schools
General Fund Expenditures by Department and Object
FY 2025-26

	Actual 2021-22	Actual 2022-23	Budget 2023-24	Budget 2024-25	Budget 2025-26	Increase (Decrease)
G W Carver Elementary						
Salaries	\$ 2,724,724	\$ 2,984,951	\$ 2,928,458	\$ 3,062,188	\$ 3,129,149	\$ 66,961
Benefits	1,047,255	1,153,791	1,167,531	1,148,553	1,164,728	16,175
Purchased Services	38,124	27,717	64,988	35,258	79,708	44,450
Internal Services	54,299	120,222	108,884	57,210	74,543	17,333
Other Charges	120,357	134,613	142,458	132,830	163,068	30,238
Materials and Supplies	201,497	103,231	81,129	74,761	112,846	38,085
Capital	1,949	48,294	630	-	-	-
Total	\$ 4,188,205	\$ 4,572,819	\$ 4,494,078	\$ 4,510,800	\$ 4,724,042	\$ 213,242
West Salem Elementary						
Salaries	\$ 2,480,438	\$ 2,604,378	\$ 2,697,662	\$ 2,777,029	\$ 3,065,588	\$ 288,559
Benefits	928,152	984,372	1,020,169	1,076,104	1,119,506	43,402
Purchased Services	28,423	24,345	35,448	33,742	52,208	18,466
Internal Services	59,416	79,366	91,345	58,910	76,243	17,333
Other Charges	88,258	96,018	95,635	105,642	106,029	387
Materials and Supplies	188,866	87,649	90,371	69,054	102,284	33,230
Capital	1,182	43,146	642	-	-	-
Total	\$ 3,774,735	\$ 3,919,274	\$ 4,031,272	\$ 4,120,481	\$ 4,521,858	\$ 401,377

Salem City Schools
General Fund Expenditures by Department and Object
FY 2025-26

	Actual 2021-22	Actual 2022-23	Budget 2023-24	Budget 2024-25	Budget 2025-26	Increase (Decrease)
South Salem Elementary						
Salaries	\$ 2,152,445	\$ 2,455,371	\$ 2,599,623	\$ 2,642,301	\$ 2,987,771	\$ 345,470
Benefits	836,253	918,580	982,773	1,002,200	1,099,807	97,607
Purchased Services	30,971	33,490	24,120	39,813	54,206	14,393
Internal Services	51,749	109,670	80,056	47,540	64,873	17,333
Other Charges	103,251	106,318	106,414	116,790	114,766	(2,024)
Materials and Supplies	208,994	86,883	77,545	61,363	100,424	39,061
Capital	1,195	48,745	646	-	-	-
Total	\$ 3,384,858	\$ 3,759,057	\$ 3,871,177	\$ 3,910,007	\$ 4,421,847	\$ 511,840
East Salem Elementary						
Salaries	\$ 2,696,374	\$ 2,843,072	\$ 2,988,651	\$ 3,020,025	\$ 3,146,801	\$ 126,776
Benefits	1,083,394	1,135,696	1,168,517	1,136,329	1,141,817	5,488
Purchased Services	30,096	40,351	36,116	34,989	82,091	47,102
Internal Services	61,700	72,982	63,810	67,830	90,163	22,333
Other Charges	82,862	87,558	99,105	93,575	114,070	20,495
Materials and Supplies	198,861	91,488	74,095	69,147	106,727	37,580
Capital	2,289	49,041	1,030	20,600	-	(20,600)
Total	\$ 4,155,576	\$ 4,320,188	\$ 4,431,324	\$ 4,442,495	\$ 4,681,669	\$ 239,174

Salem City Schools
General Fund Expenditures by Department and Object
FY 2025-26

	Actual 2021-22	Actual 2022-23	Budget 2023-24	Budget 2024-25	Budget 2025-26	Increase (Decrease)
Regional						
Salaries	495,417	613,234	660,416	704,759	637,632	(67,127)
Benefits	239,370	294,633	310,675	335,987	316,963	(19,024)
Purchased Services	33,775	1,835	11,530	34,701	23,001	(11,700)
Other Charges	-	-	-	-	-	-
Materials and Supplies	3,747	6,480	4,650	7,334	5,334	(2,000)
Total	\$ 772,309	\$ 916,182	\$ 987,271	\$ 1,082,781	\$ 982,930	(99,851)
Central Administration						
Salaries	\$ 1,041,702	\$ 1,102,920	\$ 1,125,439	\$ 1,040,148	\$ 1,135,192	95,044
Benefits	395,764	413,836	464,652	416,517	443,114	26,597
Purchased Services	332,879	300,665	316,561	416,696	475,916	59,220
Internal Services	110,583	109,022	127,954	115,507	117,971	2,464
Other Charges	192,235	197,712	212,711	215,498	244,700	29,202
Materials and Supplies	40,054	32,438	37,271	36,750	35,029	(1,721)
Capital	-	12,176	-	-	-	-
Total	\$ 2,113,217	\$ 2,168,769	\$ 2,284,588	\$ 2,241,116	\$ 2,451,922	210,806
Central Attendance & Health						
Salaries	\$ 953,072	\$ 1,080,237	\$ 1,213,397	\$ 1,251,562	\$ 1,368,140	116,578
Benefits	335,374	397,387	460,034	441,750	470,840	29,090
Purchased Services	28,385	35,692	51,068	46,453	47,973	1,520
Other Charges	970	1,269	408	2,974	2,974	-
Materials and Supplies	3,273	6,173	6,064	13,144	13,144	-
Total	\$ 1,321,074	\$ 1,520,758	\$ 1,730,971	\$ 1,755,883	\$ 1,903,071	147,188

Salem City Schools
General Fund Expenditures by Department and Object
FY 2025-26

	Actual 2021-22	Actual 2022-23	Budget 2023-24	Budget 2024-25	Budget 2025-26	Increase (Decrease)
Transportation						
Salaries	\$ 1,040,964	\$ 1,267,607	\$ 1,242,942	\$ 1,238,711	\$ 1,316,425	\$ 77,714
Benefits	397,149	420,051	444,778	503,995	515,285	11,290
Purchased Services	117,546	137,276	112,108	124,707	132,618	7,911
Internal Services	164,020	183,131	221,332	182,000	182,000	-
Other Charges	19,560	19,918	19,038	21,132	21,132	-
Materials and Supplies	163,786	184,215	152,596	130,050	129,800	(250)
Joint Operations	-	-	-	-	-	-
Capital	339,513	73,087	16,500	275,505	289,526	14,021
Total	\$ 2,242,538	\$ 2,285,285	\$ 2,209,294	\$ 2,476,100	\$ 2,586,786	\$ 110,686
Transfers						
Transfers	\$ 4,922,495	\$ 2,102,971	\$ 1,063,753	\$ 1,863,200	\$ 544,000	\$ (1,319,200)
Total Expenditures	4,922,495	2,102,971	1,063,753	1,863,200	544,000	(1,319,200)
	\$ 49,522,578	\$ 50,327,024	\$ 54,522,795	\$ 54,500,420	\$ 59,545,236	\$ 5,044,816
Beginning Balance	6,481,099	3,554,216	2,484,757			
Ending Balance	3,554,216	2,484,757	3,606,282			



Central Instruction

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General Fund Expense Budget

Budget Year 2026

G/L Account - Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs2025 Adopted Budget
Fund 30 - School General Fund						
Locations 110 - Central Instruction						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 2 - Elementary						
Program 110 - Regular Instruction						
30-110-61-10-2-110-71167 - Compensation-Kindergarten Registration	1,695.75	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
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
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)

General Fund Expense Budget

Budget Year 2026

G/L Account - Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs2025 Adopted Budget
Fund 30 - School General Fund						
Locations 110 - Central Instruction						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 2 - Elementary						
Program 120 - Special Education						
30-110-61-10-2-120-72300 - 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
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

General Fund Expense Budget

Budget Year 2026

G/L Account - Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs2025 Adopted Budget
Fund 30 - School General Fund						
Locations 110 - Central Instruction						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 2 - Elementary						
Program 128 - Risk Reduction						
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
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
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

General Fund Expense Budget

Budget Year 2026

G/L Account - Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs2025 Adopted Budget
Fund 30 - School General Fund						
Locations 110 - Central Instruction						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 3 - Secondary						
Program 111 - Remedial-School Day						
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)
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)

General Fund Expense Budget

Budget Year 2026

G/L Account - Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs2025 Adopted Budget
Fund 30 - School General Fund						
Locations 110 - Central Instruction						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 3 - Secondary						
Program 121 - Alternative Education						
30-110-61-10-3-121-72210 - VRS Pension Contribution	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)
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
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)

General Fund Expense Budget

Budget Year 2026

G/L Account - Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs2025 Adopted Budget
Fund 30 - School General Fund						
Locations 110 - Central Instruction						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 3 - Secondary						
Program 128 - Risk Reduction						
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
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

General Fund Expense Budget

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G/L Account - Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs2025 Adopted Budget
Fund 30 - School General Fund						
Locations 110 - Central Instruction						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 4 - Middle						
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
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
30-110-61-10-4-123-72750 - VRS Retiree Health Care Credit	.00	.00	716.98	.00	1,195.00	1,195.00

General Fund Expense Budget

Budget Year 2026

G/L Account - Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs2025 Adopted Budget
Fund 30 - School General Fund						
Locations 110 - Central Instruction						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 4 - Middle						
Program 123 - ELL						
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)
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

General Fund Expense Budget

Budget Year 2026

G/L Account - Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs2025 Adopted Budget
Fund 30 - School General Fund						
Locations 110 - Central Instruction						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 6 - Summer						
Program 160 - Summer						
30-110-61-10-6-160-78075 - 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
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

General Fund Expense Budget

Budget Year 2026

G/L Account - Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs2025 Adopted Budget
Fund 30 - School General Fund						
Locations 110 - Central Instruction						
Function 61 - Instruction						
Sub-Function 21 - Student Guidance						
Level 3 - Secondary						
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)
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)

General Fund Expense Budget

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G/L Account - Account Description		2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs2025 Adopted Budget
Fund 30 - School General Fund							
Locations 110 - Central Instruction							
Function 61 - Instruction							
Sub-Function 22 - Student Social Worker							
Level 2 - Elementary							
Program 120 - Special Education							
30-110-61-22-2-120-72510 - 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
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
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

General Fund Expense Budget

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G/L Account - Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs2025 Adopted Budget
Fund 30 - School General Fund						
Locations 110 - Central Instruction						
Function 61 - Instruction						
Sub-Function 22 - Student Social Worker						
Level 3 - Secondary						
Program 120 - Special Education						
30-110-61-22-3-120-72300 - 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
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

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G/L Account - Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs2025 Adopted Budget
Fund 30 - School General Fund						
Locations 110 - Central Instruction						
Function 61 - Instruction						
Sub-Function 23 - Student- Homebound						
Level 3 - Secondary						
Program 124 - Homebound						
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
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

General Fund Expense Budget

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G/L Account - Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs2025 Adopted Budget
Fund 30 - School General Fund						
Locations 110 - Central Instruction						
Function 61 - Instruction						
Sub-Function 31 - Instr. Sup. - Improve. of Instr.						
Level 2 - Elementary						
Program 110 - Regular Instruction						
30-110-61-31-2-110-75201 - 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
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
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

General Fund Expense Budget

Budget Year 2026

G/L Account - Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs2025 Adopted Budget
Fund 30 - School General Fund						
Locations 110 - Central Instruction						
Function 61 - Instruction						
Sub-Function 31 - Instr. Sup. - Improve. of Instr.						
Level 3 - Secondary						
Program 110 - Regular Instruction						
30-110-61-31-3-110-71110 - 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)
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

General Fund Expense Budget

Budget Year 2026

G/L Account - Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs2025 Adopted Budget
Fund 30 - School General Fund						
Locations 110 - Central Instruction						
Function 61 - Instruction						
Sub-Function 31 - Instr. Sup. - Improve. of Instr.						
Level 3 - Secondary						
Program 120 - Special Education						
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
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

General Fund Expense Budget

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G/L Account - Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs2025 Adopted Budget
Fund 30 - School General Fund						
Locations 110 - Central Instruction						
Function 61 - Instruction						
Sub-Function 31 - Instr. Sup. - Improve. of Instr.						
Level 4 - Middle Totals	\$75,073.51	\$74,854.07	\$80,852.19	\$229,269.00	\$363,860.00	\$134,591.00
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
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

General Fund Expense Budget

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G/L Account - Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs2025 Adopted Budget
Fund 30 - School General Fund						
Locations 110 - Central Instruction						
Function 68 - Technology						
Sub-Function 21 - Student Guidance						
Level 9 - District Wide						
Program 800 - Technology						
30-110-68-21-9-800-72400 - 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
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



Salem High

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General Fund Expense Budget

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G/L Account - Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs2025 Adopted Budget
Fund 30 - School General Fund						
Locations 111 - Salem High School						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 3 - Secondary						
Program 110 - Regular Instruction						
30-111-61-10-3-110-71120 - Compensation-Instructional Salaries	3,532,764.95	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
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
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

General Fund Expense Budget

Budget Year 2026

G/L Account - Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs2025 Adopted Budget
Fund 30 - School General Fund						
Locations 111 - Salem High School						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 3 - Secondary						
Program 110 - Regular Instruction						
30-111-61-10-3-110-76137 - 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
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

General Fund Expense Budget

Budget Year 2026

G/L Account - Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs2025 Adopted Budget
Fund 30 - School General Fund						
Locations 111 - Salem High School						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 3 - Secondary						
Program 110 - Regular Instruction						
30-111-61-10-3-110-76483 - 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
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
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

General Fund Expense Budget

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G/L Account - Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs2025 Adopted Budget
Fund 30 - School General Fund						
Locations 111 - Salem High School						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 3 - Secondary						
Program 130 - Vocational						
30-111-61-10-3-130-72400 - 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
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

General Fund Expense Budget

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G/L Account - Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs2025 Adopted Budget
Fund 30 - School General Fund						
Locations 111 - Salem High School						
Function 61 - Instruction						
Sub-Function 21 - Student Guidance						
Level 3 - Secondary						
Program 110 - Regular Instruction						
30-111-61-21-3-110-72400 - 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
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
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

General Fund Expense Budget

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G/L Account - Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs2025 Adopted Budget
Fund 30 - School General Fund						
Locations 111 - Salem High School						
Function 61 - Instruction						
Sub-Function 32 - Instr. Sup. - Media Services						
Level 3 - Secondary						
Program 110 - Regular Instruction						
30-111-61-32-3-110-72400 - 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
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

General Fund Expense Budget

Budget Year 2026

G/L Account - Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs2025 Adopted Budget
Fund 30 - School General Fund						
Locations 111 - Salem High School						
Function 61 - Instruction						
Sub-Function 41 - Admin. Principals Office						
Level 3 - Secondary						
Program 110 - Regular Instruction						
30-111-61-41-3-110-75201 - 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
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)

General Fund Expense Budget

Budget Year 2026

G/L Account - Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs2025 Adopted Budget
Fund 30 - School General Fund						
Locations 111 - Salem High School						
Function 64 - Operation & Maintenance						
Sub-Function 64 - Operation & Maintenance						
Level 9 - District Wide						
Program 420 - Building Services						
30-111-64-64-9-420-72400 - 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
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

General Fund Expense Budget

Budget Year 2026

G/L Account - Account Description		2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs2025 Adopted Budget
Fund 30 - School General Fund							
Locations 111 - Salem High School							
Function 68 - Technology							
Sub-Function 10 - Classroom Instruction							
Level 9 - District Wide							
Program 800 - Technology							
30-111-68-10-9-800-76545 - 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)
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



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Andrew Lewis Middle

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General Fund Expense Budget

Budget Year 2026

G/L Account - Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs2025 Adopted Budget
Fund 30 - School General Fund						
Locations 112 - Andrew Lewis Middle School						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 4 - Middle						
Program 110 - Regular Instruction						
30-112-61-10-4-110-71120 - Compensation-Instructional Salaries	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
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

General Fund Expense Budget

Budget Year 2026

G/L Account - Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs2025 Adopted Budget
Fund 30 - School General Fund						
Locations 112 - Andrew Lewis Middle School						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 4 - Middle						
Program 110 - Regular Instruction						
30-112-61-10-4-110-76075 - 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
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
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

General Fund Expense Budget

Budget Year 2026

G/L Account - Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs2025 Adopted Budget
Fund 30 - School General Fund						
Locations 112 - Andrew Lewis Middle School						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 4 - Middle						
Program 120 - Special Education						
30-112-61-10-4-120-72510 - 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)
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

General Fund Expense Budget

Budget Year 2026

G/L Account - Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs2025 Adopted Budget
Fund 30 - School General Fund						
Locations 112 - Andrew Lewis Middle School						
Function 61 - Instruction						
Sub-Function 21 - Student Guidance						
Level 4 - Middle						
Program 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
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
Sub-Function 21 - Student Guidance Totals	\$362,377.96	\$421,383.55	\$375,460.69	\$373,621.00	\$389,011.00	\$15,390.00

General Fund Expense Budget

Budget Year 2026

G/L Account - Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs2025 Adopted Budget
Fund 30 - School General Fund						
Locations 112 - Andrew Lewis Middle School						
Function 61 - Instruction						
Sub-Function 32 - Instr. Sup. - Media Services						
Level 4 - Middle						
Program 110 - Regular Instruction						
30-112-61-32-4-110-71122 - 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
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

General Fund Expense Budget

Budget Year 2026

G/L Account - Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs2025 Adopted Budget
Fund 30 - School General Fund						
Locations 112 - Andrew Lewis Middle School						
Function 61 - Instruction						
Sub-Function 41 - Admin. Principals Office						
Level 4 - Middle						
Program 110 - Regular Instruction						
30-112-61-41-4-110-72750 - 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
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

General Fund Expense Budget

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G/L Account - Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs2025 Adopted Budget
Fund 30 - School General Fund						
Locations 112 - Andrew Lewis Middle School						
Function 64 - Operation & Maintenance						
Sub-Function 64 - Operation & Maintenance						
Level 9 - District Wide						
Program 420 - Building Services						
30-112-64-64-9-420-72300 - 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
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

General Fund Expense Budget

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G/L Account - Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs2025 Adopted Budget
Fund 30 - School General Fund						
Locations 112 - Andrew Lewis Middle School						
Function 68 - Technology						
Sub-Function 10 - Classroom Instruction						
Level 9 - District Wide						
Program 800 - Technology						
30-112-68-10-9-800-71139 - 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
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



G. W. Carver Elementary

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General Fund Expense Budget

Budget Year 2026

G/L Account - Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs2025 Adopted Budget
Fund 30 - School General Fund						
Locations 113 - Carver Elementary						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 2 - Elementary						
Program 110 - Regular Instruction						
30-113-61-10-2-110-71120 - Compensation-Instructional Salaries	1,756,086.78	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
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
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

General Fund Expense Budget

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G/L Account - Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs2025 Adopted Budget
Fund 30 - School General Fund						
Locations 113 - Carver Elementary						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 2 - Elementary						
Program 120 - Special Education						
30-113-61-10-2-120-71120 - 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
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

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Fund 30 - School General Fund						
Locations 113 - Carver Elementary						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 8 - Pre-K						
Program 180 - Pre-K Non- Sp Ed						
30-113-61-10-8-180-71665 - 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
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)
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

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Fund 30 - School General Fund						
Locations 113 - Carver Elementary						
Function 61 - Instruction						
Sub-Function 21 - Student Guidance						
Level 2 - Elementary						
Program 120 - Special Education						
30-113-61-21-2-120-72300 - 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
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

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G/L Account - Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs2025 Adopted Budget
Fund 30 - School General Fund						
Locations 113 - Carver Elementary						
Function 61 - Instruction						
Sub-Function 41 - Admin. Principals Office						
Level 2 - Elementary						
Program 110 - Regular Instruction						
30-113-61-41-2-110-71126 - Compensation-Principals	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)
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

General Fund Expense Budget

Budget Year 2026

G/L Account - Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs2025 Adopted Budget
Fund 30 - School General Fund						
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
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

General Fund Expense Budget

Budget Year 2026

G/L Account - Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs2025 Adopted Budget
Fund 30 - School General Fund						
Locations 113 - Carver Elementary						
Function 64 - Operation & Maintenance						
Sub-Function 64 - Operation & Maintenance						
Level 9 - District Wide						
Program 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)
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



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West Salem Elementary

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General Fund Expense Budget

Budget Year 2026

G/L Account - Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs2025 Adopted Budget
Fund 30 - School General Fund						
Locations 114 - West Salem Elementary						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 2 - Elementary						
Program 110 - Regular Instruction						
30-114-61-10-2-110-71120 - Compensation-Instructional Salaries	1,611,253.05	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
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
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

General Fund Expense Budget

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G/L Account - Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs2025 Adopted Budget
Fund 30 - School General Fund						
Locations 114 - West Salem Elementary						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 2 - Elementary						
Program 120 - Special Education						
30-114-61-10-2-120-71151 - 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)
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

General Fund Expense Budget

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G/L Account - Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs2025 Adopted Budget
Fund 30 - School General Fund						
Locations 114 - West Salem Elementary						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 8 - Pre-K						
Program 180 - Pre-K Non- Sp Ed						
30-114-61-10-8-180-73255 - Professional Development	.00	.00	2,536.00	.00	1,250.00	1,250.00
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
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

General Fund Expense Budget

Budget Year 2026

G/L Account - Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs2025 Adopted Budget
Fund 30 - School General Fund						
Locations 114 - West Salem Elementary						
Function 61 - Instruction						
Sub-Function 21 - Student Guidance						
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
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
30-114-61-41-2-110-73161 - Lease Offset	.00	(1,606.56)	(4,574.62)	.00	.00	.00

General Fund Expense Budget

Budget Year 2026

G/L Account - Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs2025 Adopted Budget
Fund 30 - School General Fund						
Locations 114 - West Salem Elementary						
Function 61 - Instruction						
Sub-Function 41 - Admin. Principals Office						
Level 2 - Elementary						
Program 110 - Regular Instruction						
30-114-61-41-2-110-73180 - Repair/Maint - Other Contracted	9,924.85	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
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

General Fund Expense Budget

Budget Year 2026

G/L Account - Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs2025 Adopted Budget
Fund 30 - School General Fund						
Locations 114 - West Salem Elementary						
Function 64 - Operation & Maintenance						
Sub-Function 64 - Operation & Maintenance						
Level 9 - District Wide						
Program 420 - Building Services						
30-114-64-64-9-420-72400 - 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
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

General Fund Expense Budget

Budget Year 2026

G/L Account - Account Description		2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs2025 Adopted Budget
Fund 30 - School General Fund							
Locations 114 - West Salem Elementary							
Function 68 - Technology							
Sub-Function 10 - Classroom Instruction							
Level 9 - District Wide							
Program 800 - Technology							
30-114-68-10-9-800-76530 - 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



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South Salem Elementary

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General Fund Expense Budget

Budget Year 2026

G/L Account - Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs2025 Adopted Budget
Fund 30 - School General Fund						
Locations 115 - South Salem Elementary						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 2 - Elementary						
Program 110 - Regular Instruction						
30-115-61-10-2-110-71120 - Compensation-Instructional Salaries	1,260,518.82	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
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
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

General Fund Expense Budget

Budget Year 2026

G/L Account - Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs2025 Adopted Budget
Fund 30 - School General Fund						
Locations 115 - South Salem Elementary						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 2 - Elementary						
Program 120 - Special Education						
30-115-61-10-2-120-71120 - 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
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
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

General Fund Expense Budget

Budget Year 2026

G/L Account - Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs2025 Adopted Budget
Fund 30 - School General Fund						
Locations 115 - South Salem Elementary						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 8 - Pre-K						
Program 180 - Pre-K Non- Sp Ed						
30-115-61-10-8-180-72300 - 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)
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

General Fund Expense Budget

Budget Year 2026

G/L Account - Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs2025 Adopted Budget
Fund 30 - School General Fund						
Locations 115 - South Salem Elementary						
Function 61 - Instruction						
Sub-Function 21 - Student Guidance						
Level 2 - Elementary						
Program 120 - Special Education						
30-115-61-21-2-120-72300 - 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
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

General Fund Expense Budget

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G/L Account - Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs2025 Adopted Budget
Fund 30 - School General Fund						
Locations 115 - South Salem Elementary						
Function 61 - Instruction						
Sub-Function 41 - Admin. Principals Office						
Level 2 - Elementary						
Program 110 - Regular Instruction						
30-115-61-41-2-110-71126 - 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
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
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

General Fund Expense Budget

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G/L Account - Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs2025 Adopted Budget
Fund 30 - School General Fund						
Locations 115 - South Salem Elementary						
Function 64 - Operation & Maintenance						
Sub-Function 64 - Operation & Maintenance						
Level 9 - District Wide						
Program 420 - Building Services						
30-115-64-64-9-420-71190 - 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
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

General Fund Expense Budget

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G/L Account - Account Description		2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs2025 Adopted Budget
Fund 30 - School General Fund							
Locations 115 - South Salem Elementary							
Function 68 - Technology							
Sub-Function 10 - Classroom Instruction							
Level 9 - District Wide							
Program 800 - Technology							
30-115-68-10-9-800-71665 - 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)
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



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East Salem Elementary

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General Fund Expense Budget

Budget Year 2026

G/L Account - Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs2025 Adopted Budget
Fund 30 - School General Fund						
Locations 116 - East Salem Elementary						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 2 - Elementary						
Program 110 - Regular Instruction						
30-116-61-10-2-110-71120 - Compensation-Instructional Salaries	1,584,394.07	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
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)
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)

General Fund Expense Budget

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G/L Account - Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs2025 Adopted Budget
Fund 30 - School General Fund						
Locations 116 - East Salem Elementary						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 2 - Elementary						
Program 110 - Regular Instruction						
30-116-61-10-2-110-76510 - 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
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

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G/L Account - Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs2025 Adopted Budget
Fund 30 - School General Fund						
Locations 116 - East Salem Elementary						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 2 - Elementary						
Program 180 - Pre-K Non- Sp Ed						
30-116-61-10-2-180-72400 - 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
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
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

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G/L Account - Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs2025 Adopted Budget
Fund 30 - School General Fund						
Locations 116 - East Salem Elementary						
Function 61 - Instruction						
Sub-Function 21 - Student Guidance						
Level 2 - Elementary						
Program 110 - Regular Instruction						
30-116-61-21-2-110-72300 - 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
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

General Fund Expense Budget

Budget Year 2026

G/L Account - Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs2025 Adopted Budget
Fund 30 - School General Fund						
Locations 116 - East Salem Elementary						
Function 61 - Instruction						
Sub-Function 32 - Instr. Sup. - Media Services						
Level 2 - Elementary						
Program 110 - Regular Instruction						
30-116-61-32-2-110-76155 - 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)
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	12,119.07	13,089.20	13,041.26	13,000.00	14,570.00	1,570.00
Equipment						
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

General Fund Expense Budget

Budget Year 2026

G/L Account - Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs2025 Adopted Budget
Fund 30 - School General Fund						
Locations 116 - East Salem Elementary						
Function 61 - Instruction						
Sub-Function 41 - Admin. Principals Office						
Level 2 - Elementary						
Program 110 - Regular Instruction						
30-116-61-41-2-110-78070 - 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
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
30-116-64-64-9-420-72850 - OPEB ARC	515.00	760.00	749.00	.00	.00	.00

General Fund Expense Budget

Budget Year 2026

G/L Account - Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs2025 Adopted Budget
Fund 30 - School General Fund						
Locations 116 - East Salem Elementary						
Function 64 - Operation & Maintenance						
Sub-Function 64 - Operation & Maintenance						
Level 9 - District Wide						
Program 420 - Building Services						
30-116-64-64-9-420-73180 - 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
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

General Fund Expense Budget

Budget Year 2026

G/L Account - Account Description		2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs2025 Adopted Budget
Fund	30 - School General Fund						
Locations	116 - East Salem Elementary						
Function	68 - Technology						
Sub-Function	10 - Classroom Instruction						
Level	9 - District Wide						
Program	800 - Technology						
30-116-68-10-9-800-78050 - 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



Other

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General Fund Expense Budget

Budget Year 2026

G/L Account - Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs2025 Adopted Budget
Fund 30 - School General Fund						
Locations 119 - Regional						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 2 - Elementary						
Program 127 - Regional Sp Ed Program						
30-119-61-10-2-127-71120 - Compensation-Instructional Salaries	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)
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	\$367,563.31	\$403,469.38	\$437,206.48	\$474,349.00	\$340,904.00	(\$133,445.00)
Totals						
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
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)

General Fund Expense Budget

Budget Year 2026

G/L Account - Account Description		2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs2025 Adopted Budget
Fund 30 - School General Fund							
Locations 119 - Regional							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 3 - Secondary							
Program 127 - Regional Sp Ed Program							
30-119-61-10-3-127-76435 - Supplies - Instructional		1,341.80	1,866.54	2,062.16	1,667.00	1,667.00	.00
Program 127 - Regional Sp Ed Program		\$227,330.93	\$239,912.36	\$323,077.37	\$340,325.00	\$361,193.00	\$20,868.00
Totals							
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)
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		\$177,414.41	\$272,801.35	\$226,987.14	\$268,107.00	\$280,833.00	\$12,726.00
Totals							
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)

General Fund Expense Budget

Budget Year 2026

G/L Account - Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs2025 Adopted Budget
Fund 30 - School General Fund						
Locations 121 - Central Administration						
Function 62 - Administration, Attend. & Health						
Sub-Function 62 - Admin, Attend. & Health						
Level 9 - District Wide						
Program 211 - Board Services						
30-121-62-62-9-211-71111 - Compensation-Board Members	20,150.04	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
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

General Fund Expense Budget

Budget Year 2026

G/L Account - Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs2025 Adopted Budget
Fund 30 - School General Fund						
Locations 121 - Central Administration						
Function 62 - Administration, Attend. & Health						
Sub-Function 62 - Admin, Attend. & Health						
Level 9 - District Wide						
Program 212 - Exec Admin Services						
30-121-62-62-9-212-73161 - Lease Offset	.00	(1,606.56)	(3,213.10)	.00	.00	.00
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
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

General Fund Expense Budget

Budget Year 2026

G/L Account - Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs2025 Adopted Budget
Fund 30 - School General Fund						
Locations 121 - Central Administration						
Function 62 - Administration, Attend. & Health						
Sub-Function 62 - Admin, Attend. & Health						
Level 9 - District Wide						
Program 214 - Personnel Services						
30-121-62-62-9-214-75517 - 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
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

General Fund Expense Budget

Budget Year 2026

G/L Account - Account Description		2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs2025 Adopted Budget
Fund 30 - School General Fund							
Locations 121 - Central Administration							
Function 64 - Operation & Maintenance							
Sub-Function 64 - Operation & Maintenance							
Level 9 - District Wide							
Program 420 - Building Services							
30-121-64-64-9-420-72210 - 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
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

General Fund Expense Budget

Budget Year 2026

G/L Account - Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs2025 Adopted Budget
Fund 30 - School General Fund						
Locations 122 - Central Attend. & Health						
Function 62 - Administration, Attend. & Health						
Sub-Function 62 - Admin, Attend. & Health						
Level 9 - District Wide						
Program 222 - Health Services						
30-122-62-62-9-222-71131 - Compensation-School Nurses	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
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

General Fund Expense Budget

Budget Year 2026

G/L Account - Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs2025 Adopted Budget
Fund 30 - School General Fund						
Locations 122 - Central Attend. & Health						
Function 62 - Administration, Attend. & Health						
Sub-Function 62 - Admin, Attend. & Health						
Level 9 - District Wide						
Program 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
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	\$481,042.38	\$570,455.01	\$578,111.40	\$557,846.00	\$586,594.00	\$28,748.00
Totals						
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	\$0.00	\$0.00	\$0.00	\$0.00	\$59,502.00	\$59,502.00
Totals						
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
Totals						
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

General Fund Expense Budget

Budget Year 2026

G/L Account - Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs2025 Adopted Budget
Fund 30 - School General Fund						
Locations 130 - Transportation						
Function 63 - Pupil Transportation						
Sub-Function 63 - Pupil Transportation						
Level 9 - District Wide						
Program 310 - Transportation Mgmt and Dir						
30-130-63-63-9-310-71150 - Compensation-Clerical	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
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
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	2,694.25	3,860.74	2,906.50	2,950.00	2,950.00	.00
Program						

General Fund Expense Budget

Budget Year 2026

G/L Account - Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs2025 Adopted Budget
Fund 30 - School General Fund						
Locations 130 - Transportation						
Function 63 - Pupil Transportation						
Sub-Function 63 - Pupil Transportation						
Level 9 - District Wide						
Program 320 - Vehicle Operation Services						
30-130-63-63-9-320-73070 - 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	\$1,178,918.60	\$1,399,835.01	\$1,332,127.23	\$1,293,174.00	\$1,351,773.00	\$58,599.00
Totals						
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
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	\$281,430.47	\$324,027.55	\$329,399.57	\$370,106.00	\$391,988.00	\$21,882.00
Totals						
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

General Fund Expense Budget

Budget Year 2026

G/L Account - Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs2025 Adopted Budget
Fund 30 - School General Fund						
Locations 130 - Transportation						
Function 63 - Pupil Transportation						
Sub-Function 63 - Pupil Transportation						
Level 9 - District Wide						
Program 340 - Vehicle Maintenance Services						
30-130-63-9-340-74915 - 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)
Program 350 - Bus Regular Purchases						
30-130-63-9-350-78030 - 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

General Fund Expense Budget

Budget Year 2026

G/L Account - Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs2025 Adopted Budget
Fund 30 - School General Fund						
Locations 170 - Non-Departmental						
Function 67 - Debt Service & Fund Transfers						
Sub-Function 67 - Debt Service & Transfers						
Level 9 - District Wide						
Program 720 - Intra Agency Fund						
30-170-67-67-9-720-79311 - Transfer To School Capital Projects Fund	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
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)
Fund 30 - School General Fund 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	\$49,522,578.30	\$50,327,024.43	\$54,522,795.18	\$54,500,420.00	\$59,545,236.00	\$5,044,816.00



Grant Fund

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The **Grant Fund** provides vital support for the instructional program from federal, state, and other sources. Significant funding is received in the form of grants associated with Title VI-B, Title I, Title II, Title III, and Preschool Initiative. These grants allow the division to offer programs and services that might otherwise be funded through the general fund. Revenue in the Grant Fund will decrease by \$387,696 due largely to the COVID-19 related Federal grants being exhausted. In addition, Salem City Schools was notified from the VDOE that we were awarded \$300,000 for a Year Round School grant related to EL and Special Education Summer programs.



Salem City Schools
Grant Fund Summary by Revenue Source and Expenditures by Object
FY 2025-26

	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Budget	FY26 Budget	Increase (Decrease)	FY27 Forecast	FY28 Forecast	FY29 Forecast
Revenues:									
Federal	\$ 5,957,012	\$ 4,700,044	\$ 3,650,871	\$ 2,489,701	\$ 1,952,949	\$ (536,752)	\$ 1,942,408	\$ 1,942,408	\$ 1,942,408
State	904,963	927,345	1,432,433	903,252	1,063,308	160,056	747,281	747,281	747,281
Other	-	-	97,500	609,000	598,000	(11,000)	556,000	503,000	450,000
Total revenues	6,861,975	5,627,389	5,180,804	4,001,953	3,614,257	(387,696)	3,245,689	3,192,689	3,139,689
Expenditures:									
Personnel	2,883,651	2,972,389	2,675,436	2,171,722	2,005,958	(165,764)	1,772,307	1,738,708	1,705,109
Benefits	929,426	1,021,887	942,665	795,021	639,987	(155,034)	565,442	554,723	544,003
Purchased Services	794,613	838,746	713,012	435,757	277,328	(158,429)	245,025	240,380	235,735
Internal Services	30,558	19,702	-	-	-	-	-	-	-
Other Charges	20,990	12,588	21,905	38,856	36,329	(2,527)	32,097	31,489	30,880
Materials & Supplies	1,675,692	385,933	653,408	110,597	204,655	94,058	180,817	177,389	173,961
Joint Operations	-	-	-	-	-	-	-	-	-
Capital	527,045	376,144	174,378	-	-	-	-	-	-
Contingencies	-	-	-	450,000	450,000	-	450,000	450,000	450,000
Total expenditures	6,861,975	5,627,389	5,180,804	4,001,953	3,614,257	(387,696)	3,245,689	3,192,689	3,139,689
Revenues over (under) expenditures	-	-	-			-	-	-	-
Fund balance at beginning of year	-	-	-			-	-	-	-
Fund balance at end of year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Forecasted budgets are based on the following assumptions:

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

Salem City Schools
Grant Fund Revenues by Source Detail
FY 2025-26

	Actuals 2021-22	Actuals 2022-23	Actuals 2023-24	Budget 2024-25	Budget 2025-26	Increase (Decrease)	Forecast 2026-27	Forecast 2027-28	Forecast 2028-29
Federal Revenues:									
Preschool Mini	\$ 17,275	\$ 14,527	\$ 15,057	\$ 19,331	\$ 19,046	\$ (285)	\$ 19,046	\$ 19,046	\$ 19,046
Title I, A	560,148	615,759	564,548	561,811	597,820	36,009	597,820	597,820	597,820
Title II, A	150,925	95,698	85,021	106,293	150,338	44,045	150,338	150,338	150,338
Title III	19,184	16,859	11,756	19,699	25,945	6,246	25,945	25,945	25,945
Title IV-A	44,082	40,676	18,311	44,008	64,363	20,355	64,363	64,363	64,363
CARES Act	149,342	-	-	-	-	-	-	-	-
Coronavirus Relief Fund	-	-	-	-	-	-	-	-	-
CARES Act ESSER State Set-aside	15,940	-	-	-	-	-	-	-	-
CARES Act GEER State Set-aside	95,766	18,804	-	-	-	-	-	-	-
CRRSA ESSER II	1,241,086	384,882	1,990	-	-	-	-	-	-
ESSER II Post Secondary SpEd	12,837	-	-	-	-	-	-	-	-
CRRSA ESSER III	1,016,797	1,557,866	1,149,385	185,000	-	(185,000)	-	-	-
ARP ESSER III State Set-Aside	44,976	90,294	256,378	237,471	-	(237,471)	-	-	-
APR Flow-Thru	74,138	110,467	-	-	-	-	-	-	-
ARPA CSLFRF Ventilation Improvement	50,080	391,884	307,990	-	-	-	-	-	-
Emergency Connectivity	648,725	-	-	-	-	-	-	-	-
Emergency Connectivity II	459,675	-	-	-	-	-	-	-	-
Emergency Connectivity III	-	-	30,000	-	-	-	-	-	-
Title VI-B Flow-Thru Funds	907,867	935,640	725,511	850,498	829,932	(20,566)	829,932	829,932	829,932
Corrections Ed	2,000	2,000	-	-	-	-	-	-	-
Road to Success	-	-	-	-	-	-	-	-	-
Perkins Vocational Education	58,865	56,618	59,221	58,497	59,064	567	59,064	59,064	59,064
Health Profession Opportunity	296	-	-	-	-	-	-	-	-
Education for Homeless	-	-	3,000	-	-	-	-	-	-
Community Schools	-	1,812	131,188	131,188	-	(131,188)	-	-	-
SRP Homeless II Children and Youth	8,345	7,495	-	-	-	-	-	-	-
Epidemiology & Lab Capacity for Infectious Diseases	-	16,928	-	-	-	-	-	-	-
School-Based Health Workforce	-	31,925	48,080	80,005	-	(80,005)	-	-	-
School Based Mental Health	-	-	239,569	195,900	206,441	10,541	195,900	195,900	195,900
Adult Basic Ed	376,403	309,910	3,867	-	-	-	-	-	-
Total Federal Revenues	5,954,752	4,700,044	3,650,872	2,489,701	1,952,949	(536,752)	1,942,408	1,942,408	1,942,408
State Revenues:									
Adult Education	38,462	38,462	-	-	-	-	-	-	-
Adult Literacy	77,284	87,638	-	-	-	-	-	-	-
Virginia Preschool Initiative	214,183	236,489	453,002	493,994	717,281	223,287	717,281	717,281	717,281

Salem City Schools
Grant Fund Revenues by Source Detail
FY 2025-26

	Actuals 2021-22	Actuals 2022-23	Actuals 2023-24	Budget 2024-25	Budget 2025-26	Increase (Decrease)	Forecast 2026-27	Forecast 2027-28	Forecast 2028-29
Digital Mapping	-	19,723	-	-	-	-	-	-	-
GED Prep	8,233	8,203	8,173	8,174	8,027	(147)	-	-	-
Race to GED Expansion	75,854	70,163	11,025	-	-	-	-	-	-
Virginia Tiered Systems of Supports	19,962	17,954	18,955	-	-	-	-	-	-
Reentry Employee Opportunity	-	-	-	-	-	-	-	-	-
Year Round School Planning	350,419	314,945	254,526	-	300,000	300,000	-	-	-
Jobs for VA Graduates	30,000	30,000	30,000	30,000	30,000	-	30,000	30,000	30,000
Plugged In Virginia		16,266		-	-	-	-	-	-
Goodwill Youth Rebuils	2,261	-	-	-	-	-	-	-	-
Road to Success in VA Program	-	-	-	-	-	-	-	-	-
All In Tutoring	-	-	681,887	371,084	-	(371,084)	-	-	-
Summer Manufacturing Camp (Spark Force)	-	-	-	-	8,000	8,000	-	-	-
Security Grant	90,565	87,502	72,365	-	-	-	-	-	-
Total State Revenues	907,223	927,345	1,529,933	903,252	1,063,308	160,056	747,281	747,281	747,281
Other Revenues:									
Youth Tobacco Use Prevention	-	-	-	159,000	148,000	(11,000)	106,000	53,000	-
Contingencies	-	-	-	450,000	450,000	-	450,000	450,000	450,000
Total Other Revenues			-	609,000	598,000	(11,000)	556,000	503,000	450,000
Total Grant Revenues	\$ 6,861,975	\$ 5,627,389	\$ 5,180,805	\$ 4,001,953	\$ 3,614,257	\$ (387,696)	\$ 3,245,689	\$ 3,192,689	\$ 3,139,689

Salem City Schools
Grant Fund Expenditures
FY 2025-26

	Actuals 2021-22	Actuals 2022-23	Actuals 2023-24	Budget 2024-25	Budget 2025-26	Increase (Decrease)	Forecast 2026-27	Forecast 2027-28	Forecast 2028-29
Federal Expenditures:									
Preschool Mini	\$ 17,275	\$ 14,527	\$ 15,057	\$ 19,331	\$ 19,046	\$ (285)	\$ 19,046	\$ 19,046	\$ 19,046
Title I, A	560,148	615,759	564,548	561,811	597,820	36,009	597,820	597,820	597,820
Title II, A	150,925	95,698	85,021	106,293	150,338	44,045	150,338	150,338	150,338
Title III	19,184	16,859	11,756	19,699	25,945	6,246	25,945	25,945	25,945
Title IV-A	44,082	40,676	18,311	44,008	64,363	20,355	64,363	64,363	64,363
CARES Act	149,342	-	-	-	-	-	-	-	-
Coironavirus Relief Fund	-	-	-	-	-	-	-	-	-
CARES Act ESSER State Set-aside	15,940	-	-	-	-	-	-	-	-
CARES Act GEER State Set-aside	95,766	18,804	-	-	-	-	-	-	-
CRRSA ESSER II	1,241,086	384,882	1,990	-	-	-	-	-	-
ESSER II Post Secondary SpEd	12,837	-	-	-	-	-	-	-	-
CRRSA ESSER III	1,016,797	1,557,866	1,149,385	185,000	-	(185,000)	-	-	-
ARP ESSER III State Set-Aside	44,976	90,294	256,378	237,471	-	(237,471)	-	-	-
APR Flow-Thru	74,138	110,467	-	-	-	-	-	-	-
ARPA CSLFR Ventilation Improvement	50,080	391,884	307,990	-	-	-	-	-	-
Emergency Connectivity	648,725	-	-	-	-	-	-	-	-
Emergency Connectivity II	459,675	-	-	-	-	-	-	-	-
Emergency Connectivity III	-	-	30,000	-	-	-	-	-	-
Title VI-B Flow-Thru Funds	907,867	935,640	725,511	850,498	829,932	(20,566)	829,932	829,932	829,932
Corrections Ed	2,000	2,000	-	-	-	-	-	-	-
Road to Success	-	-	-	-	-	-	-	-	-
Perkins Vocational Education	58,865	56,618	59,221	58,497	59,064	567	59,064	59,064	59,064
Health Profession Opportunity	296	-	-	-	-	-	-	-	-
Education for Homeless	-	-	3,000	-	-	-	-	-	-
Community Schools	-	1,812	131,188	131,188	-	(131,188)	-	-	-
SRP Homeless II Children and Youth	8,345	7,495	-	-	-	-	-	-	-
Epidemology & Lab Capacity for Infectious Diseases	-	16,928	-	-	-	-	-	-	-
School-Based Health Workforce	-	31,925	48,080	80,005	-	(80,005)	-	-	-
School Based Mental Health	-	-	239,569	195,900	206,441	10,541	195,900	195,900	195,900
Adult Basic Ed	376,403	309,910	3,867	-	-	-	-	-	-
Total Federal Expenditures	5,954,752	4,700,044	3,650,872	2,489,701	1,952,949	(536,752)	1,942,408	1,942,408	1,942,408
State Expenditures:									
Adult Education	38,462	38,462	-	-	-	-	-	-	-
Adult Literacy	77,284	87,638	-	-	-	-	-	-	-
Virginia Preschool Initiative	214,183	236,489	453,002	493,994	717,281	223,287	717,281	717,281	717,281

Salem City Schools
Grant Fund Expenditures
FY 2025-26

	Actuals 2021-22	Actuals 2022-23	Actuals 2023-24	Budget 2024-25	Budget 2025-26	Increase (Decrease)	Forecast 2026-27	Forecast 2027-28	Forecast 2028-29
Digital Mapping	-	19,723	-	-	-	-	-	-	-
GED Prep	8,233	8,203	8,173	8,174	8,027	(147)	-	-	-
Race to GED Expansion	75,854	70,163	11,025	-	-	-	-	-	-
Virginia Tiered Systems of Supports	19,962	17,954	18,955	-	-	-	-	-	-
Reentry Employee Opportunity	-	-	-	-	-	-	-	-	-
Year Round School Planning	350,419	314,945	254,526	-	300,000	300,000	-	-	-
Jobs for Virginia Graduates	30,000	30,000	30,000	30,000	30,000	-	30,000	30,000	30,000
Plugged In Virginia	-	16,266	-	-	-	-	-	-	-
Goodwill Youth Rebuilds	2,261	-	-	-	-	-	-	-	-
Road to Success in Virginia Program	-	-	-	-	-	-	-	-	-
All In Tutoring	-	-	681,887	371,084	-	(371,084)	-	-	-
Summer Manufacturing Camp (Spark Force)	-	-	-	-	8,000	8,000	-	-	-
Security Grant	90,565	87,502	72,365	-	-	-	-	-	-
Total State Expenditures	907,223	927,345	1,529,933	903,252	1,063,308	160,056	747,281	747,281	747,281
Other Expenditures:									
Youth Tobacco Use Prevention	-	-	-	159,000	148,000	(11,000)	106,000	53,000	-
Contingencies	-	-	-	450,000	450,000	-	450,000	450,000	450,000
Total State Expenditures				609,000	598,000	(11,000)	556,000	503,000	450,000
Total Grant Expenditures	\$ 6,861,975	\$ 5,627,389	\$ 5,180,805	\$ 4,001,953	\$ 3,614,257	\$ (387,696)	\$ 3,245,689	\$ 3,192,689	\$ 3,139,689
Beginning Balance	-	-	-						
Ending Balance	\$ -	\$ -	\$ -						

Grant Fund Budget

Budget Year 2026

G/L Account - Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs2025 Adopted Budget
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

Grant Fund Budget

Budget Year 2026

G/L Account - Account Description		2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs2025 Adopted Budget
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)

Grant Fund Budget

Budget Year 2026

G/L Account - Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs2025 Adopted Budget
Fund 32 - School Grants Fund						
REVENUE						
Locations 240 - Adult Basic Education Grant						
Function 00 - Revenue						
Sub-Function 00 - Revenues						
Level 9 - District Wide						
Program 000 - General Revenue						
32-240-00-00-9-000-61115 - Adult Education	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
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

Grant Fund Budget

Budget Year 2026

G/L Account - Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs2025 Adopted Budget
Fund 32 - School Grants Fund						
REVENUE						
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)
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

Grant Fund Budget

Budget Year 2026

G/L Account - Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs2025 Adopted Budget
Fund 32 - School Grants Fund						
REVENUE						
Locations 340 - School Security Grant						
Function 00 - Revenue						
Sub-Function 00 - Revenues						
Level 9 - District Wide						
Program 000 - General Revenue						
32-340-00-00-9-000-61301 - School Security Grant	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
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	214,183.00	236,489.00	453,002.00	493,994.00	717,281.00	223,287.00
240281						
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

Grant Fund Budget

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G/L Account - Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs2025 Adopted Budget
Fund 32 - School Grants Fund						
REVENUE						
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
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

Grant Fund Budget

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G/L Account - Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs2025 Adopted Budget
Fund 32 - School Grants Fund						
REVENUE						
Locations 460 - Year Round School						
Function 00 - Revenue						
Sub-Function 00 - Revenues						
Level 9 - District Wide						
Program 000 - General Revenue						
32-460-00-00-9-000-61402 - 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	237,258.30	.00	.00	.00	.00	.00
Carryover						
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
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

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G/L Account - Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs2025 Adopted Budget
Fund 32 - School Grants Fund						
REVENUE						
Locations 510 - CARES ESSER 84.425D						
Function 00 - Revenue						
Sub-Function 00 - Revenues						
Level 9 - District Wide						
Program 000 - General Revenue						
32-510-00-00-9-000-62261 - CARES Act ESSER State Set-aside 84.425D	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
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

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G/L Account - Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs2025 Adopted Budget
Fund 32 - School Grants Fund						
REVENUE						
Locations 540 - CRRSA ESSER III 84.425U						
Function 00 - Revenue						
Sub-Function 00 - Revenues						
Level 9 - District Wide						
Program 000 - General Revenue						
32-540-00-00-9-000-62264 - CRRSA ESSER III 84.425U	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)
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

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G/L Account - Account Description		2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs2025 Adopted Budget
Fund 32 - School Grants Fund							
REVENUE							
Locations	580 - Emergency Connectivity 32.009						
Function	00 - Revenue						
Sub-Function	00 - Revenues						
Level	9 - District Wide						
Program	000 - General Revenue						
32-580-00-00-9-000-62450 - Emergency Connectivity Fund 32.009		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
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

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G/L Account - Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs2025 Adopted Budget
Fund 32 - School Grants Fund						
REVENUE						
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
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

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G/L Account - Account Description		2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs2025 Adopted Budget
Fund 32 - School Grants Fund							
REVENUE							
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
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)

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G/L Account - Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs2025 Adopted Budget
Fund 32 - School Grants Fund						
REVENUE						
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
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

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G/L Account - Account Description		2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs2025 Adopted Budget
Fund 32 - School Grants Fund							
REVENUE							
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)
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 Council/Board Approval	Difference Vs2025 Adopted Budget
Fund 32 - School Grants Fund						
EXPENSE						
Locations 200 - ISAEP Grant						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 3 - Secondary						
Program 120 - Special Education						
32-200-61-10-3-120-71120 - Compensation-Instructional Salaries	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
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

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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						
32-205-62-62-9-222-76105 - 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
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

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Fund 32 - School Grants Fund						
EXPENSE						
Locations 230 - Preschool Mini Grants						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 8 - Pre-K						
Program 180 - Pre-K Non- Sp Ed						
32-230-61-10-8-180-71120 - 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)
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

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Fund 32 - School Grants Fund						
EXPENSE						
Locations 240 - Adult Basic Education Grant						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 7 - Adult						
Program 171 - Adult GAE						
32-240-61-10-7-171-76435 - 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
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)
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

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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						
32-250-61-10-2-110-72100 - 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
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)

Grant Fund Budget

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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						
32-250-63-63-9-320-72100 - 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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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
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

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Fund 32 - School Grants Fund						
EXPENSE						
Locations 280 - ESEA III A Grant						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 2 - Elementary						
Program 110 - Regular Instruction						
32-280-61-10-2-110-72510 - 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
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

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Fund 32 - School Grants Fund						
EXPENSE						
Locations 300 - Flow Thru Title VI B Grant						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 2 - Elementary						
Program 120 - Special Education						
32-300-61-10-2-120-71151 - 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
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

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Fund 32 - School Grants Fund						
EXPENSE						
Locations 300 - Flow Thru Title VI B Grant						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 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)
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)
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

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Fund 32 - School Grants Fund						
EXPENSE						
Locations 310 - Perkins Vocational Ed Grant						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 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
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

Grant Fund Budget

Budget Year 2026

G/L Account - Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs2025 Adopted Budget
Fund 32 - School Grants Fund						
EXPENSE						
Locations 340 - School Security Grant						
Function 64 - Operation & Maintenance						
Sub-Function 64 - Operation & Maintenance						
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
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

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G/L Account - Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs2025 Adopted Budget
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						
32-400-61-10-8-180-72210 - 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
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 Council/Board Approval	Difference Vs2025 Adopted Budget
Fund 32 - School Grants Fund						
EXPENSE						
Locations 420 - PBIS of the VTSS						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 2 - Elementary						
Program 110 - Regular Instruction						
32-420-61-10-2-110-71120 - Compensation-Instructional Salaries	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
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

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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 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
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

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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 163 - Summer Startup Yr 3						
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
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

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G/L Account - Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs2025 Adopted Budget
Fund 32 - School Grants Fund						
EXPENSE						
Locations 480 - CARES Act						
Function 62 - Administration, Attend. & Health						
Sub-Function 62 - Admin, Attend. & Health						
Level 9 - District Wide						
Program 211 - Board Services						
32-480-62-62-9-211-75802 - Dues	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
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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G/L Account - Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs2025 Adopted Budget
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

Grant Fund Budget

Budget Year 2026

G/L Account - Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs2025 Adopted Budget
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
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

Grant Fund Budget

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G/L Account - Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs2025 Adopted Budget
Fund 32 - School Grants Fund						
EXPENSE						
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
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

Grant Fund Budget

Budget Year 2026

G/L Account - Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs2025 Adopted Budget
Fund 32 - School Grants Fund						
EXPENSE						
Locations 520 - Jobs for VA Graduates-JVG Grant						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 3 - Secondary						
Program 110 - Regular Instruction						
32-520-61-10-3-110-71120 - Compensation-Instructional Salaries	22,280.00	22,280.00	22,280.00	22,280.00	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
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

Grant Fund Budget

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G/L Account - Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs2025 Adopted Budget
Fund 32 - School Grants Fund						
EXPENSE						
Locations 530 - CRRSA ESSER II 84.425D						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 2 - Elementary						
Program 120 - Special Education						
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
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

Grant Fund Budget

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G/L Account - Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs2025 Adopted Budget
Fund 32 - School Grants Fund						
EXPENSE						
Locations 530 - CRRSA ESSER II 84.425D						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 4 - Middle						
Program 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
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

Grant Fund Budget

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G/L Account - Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs2025 Adopted Budget
Fund 32 - School Grants Fund						
EXPENSE						
Locations 540 - CRRSA ESSER III 84.425U						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 2 - Elementary						
Program 110 - Regular Instruction						
32-540-61-10-2-110-71665 - 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
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

Grant Fund Budget

Budget Year 2026

G/L Account - Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs2025 Adopted Budget
Fund 32 - School Grants Fund						
EXPENSE						
Locations 540 - CRRSA ESSER III 84.425U						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 2 - Elementary 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)
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)
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

Grant Fund Budget

Budget Year 2026

G/L Account - Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs2025 Adopted Budget
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						
32-540-61-10-4-110-71151 - 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
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

Grant Fund Budget

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G/L Account - Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs2025 Adopted Budget
Fund 32 - School Grants Fund						
EXPENSE						
Locations 540 - CRRSA ESSER III 84.425U						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 6 - Summer						
Program 160 - Summer						
32-540-61-10-6-160-72400 - 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
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

Grant Fund Budget

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G/L Account - Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs2025 Adopted Budget
Fund 32 - School Grants Fund						
EXPENSE						
Locations 540 - CRRSA ESSER III 84.425U						
Function 61 - Instruction						
Sub-Function 32 - Instr. Sup. - Media Services						
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)
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)

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G/L Account - Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs2025 Adopted Budget
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 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)
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

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G/L Account - Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs2025 Adopted Budget
Fund 32 - School Grants Fund						
EXPENSE						
Locations 540 - CRRSA ESSER III 84.425U						
Function 64 - Operation & Maintenance						
Sub-Function 64 - Operation & Maintenance						
Level 9 - District Wide						
Program 420 - Building Services						
32-540-64-64-9-420-71190 - 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
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)
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)

Grant Fund Budget

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G/L Account - Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs2025 Adopted Budget
Fund 32 - School Grants Fund						
EXPENSE						
Locations 540 - CRRSA ESSER III 84.425U						
Function 68 - Technology						
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
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

Grant Fund Budget

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G/L Account - Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs2025 Adopted Budget
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						
32-570-61-10-2-120-73037 - 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
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

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G/L Account - Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs2025 Adopted Budget
Fund 32 - School Grants Fund						
EXPENSE						
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
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

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G/L Account - Account Description		2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs2025 Adopted Budget
Fund 32 - School Grants Fund							
EXPENSE							
Locations	590 - ARP Homeless II C&Y 84.425W						
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	\$8,344.81	\$88.20	\$0.00	\$0.00	\$0.00	\$0.00
	Totals						
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	\$0.00	\$7,106.46	\$0.00	\$0.00	\$0.00	\$0.00
	Totals						
Level	9 - District Wide	\$8,344.81	\$7,194.66	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function	63 - Pupil Transportation	\$8,344.81	\$7,194.66	\$0.00	\$0.00	\$0.00	\$0.00
Function	63 - Pupil Transportation	\$8,344.81	\$7,194.66	\$0.00	\$0.00	\$0.00	\$0.00
Locations	590 - ARP Homeless II C&Y 84.425W	\$8,344.81	\$7,494.66	\$0.00	\$0.00	\$0.00	\$0.00
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	\$0.00	\$0.00	\$0.00	\$6,459.00	\$0.00	(\$6,459.00)
	Program Totals						
Level	2 - Elementary	\$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	\$491.42	\$1,699.30	\$3,508.31	\$0.00	\$0.00	\$0.00
	Program Totals						
Level	3 - Secondary	\$491.42	\$1,699.30	\$3,508.31	\$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 Council/Board Approval	Difference Vs2025 Adopted Budget
Fund 32 - School Grants Fund						
EXPENSE						
Locations 600 - ARP ESSER III Set-Aside 84.425U						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
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	\$278.29	\$2,634.79	\$11,458.89	\$0.00	\$0.00	\$0.00
Program Totals						
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
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	\$44,206.65	\$85,959.76	\$141,333.28	\$140,644.00	\$0.00	(\$140,644.00)
Program Totals						
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	\$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	\$44,976.36	\$90,293.85	\$256,378.44	\$237,471.00	\$0.00	(\$237,471.00)
Totals						

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G/L Account - Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs2025 Adopted Budget
Fund 32 - School Grants Fund						
EXPENSE						
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
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

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G/L Account - Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs2025 Adopted Budget
Fund 32 - School Grants Fund						
EXPENSE						
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
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 Council/Board Approval	Difference Vs2025 Adopted Budget
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)
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)

Grant Fund Budget

Budget Year 2026

G/L Account - Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs2025 Adopted Budget
Fund 32 - School Grants Fund						
EXPENSE						
Locations 670 - SBMH2-Yr1 84.184H						
Function 61 - Instruction						
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)
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

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Fund 32 - School Grants Fund						
EXPENSE						
Locations 670 - SBMH2-Yr1 84.184H						
Function 61 - Instruction						
Sub-Function 21 - Student Guidance						
Level 4 - Middle						
Program 110 - Regular Instruction						
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
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)

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G/L Account - Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs2025 Adopted Budget
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						
32-670-61-22-3-110-71120 - 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
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
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

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G/L Account - Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs2025 Adopted Budget
Fund 32 - School Grants Fund						
EXPENSE						
Locations 670 - SBMH2-Yr1 84.184H						
Function 61 - Instruction						
Sub-Function 31 - Instr. Sup. - Improve. of Instr.						
Level 3 - Secondary						
Program 120 - Special Education						
32-670-61-31-3-120-71110 - 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)
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)

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G/L Account - Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs2025 Adopted Budget
Fund 32 - School Grants Fund						
EXPENSE						
Locations 670 - SBMH2-Yr1 84.184H						
Function 68 - Technology						
Sub-Function 21 - Student Guidance						
Level 9 - District Wide						
Program 800 - Technology						
32-670-68-21-9-800-71665 - Bonus Payments To Teachers	.00	.00	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
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

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Fund 32 - School Grants Fund						
EXPENSE						
Locations 680 - ALL in Tutoring						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 2 - Elementary						
Program 120 - Special Education						
32-680-61-10-2-120-72750 - 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)
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)

Grant Fund Budget

Budget Year 2026

G/L Account - Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs2025 Adopted Budget
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)
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)

Grant Fund Budget

Budget Year 2026

G/L Account - Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs2025 Adopted Budget
Fund 32 - School Grants Fund						
EXPENSE						
Locations 680 - ALL in Tutoring						
Function 61 - Instruction						
Sub-Function 22 - Student Social Worker						
Level 3 - Secondary						
Program 120 - Special Education						
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)
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

Grant Fund Budget

Budget Year 2026

G/L Account - Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs2025 Adopted Budget
Fund 32 - School Grants Fund						
EXPENSE						
Locations 690 - Education-Homeless C&Y 84.196A						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
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
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)

Grant Fund Budget

Budget Year 2026

G/L Account - Account Description		2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs2025 Adopted Budget
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



Cafeteria Fund

Back of Tab

The **Cafeteria Fund** accounts for all of the cafeteria operations within the school division, including the preparation and serving of school breakfast and lunch. The Cafeteria budget was privatized in July 2014 and does not receive any contributions from the City of Salem. The majority of funding comes from the sales of breakfasts and lunches to students and staff, in addition to federal reimbursements for students qualifying for free and reduced lunches. The Cafeteria Fund revenue has an increase of \$253,755 due to an anticipated increase in participation and food/labor cost trends and provided by The Nutrition Group. The budget will likely be adjusted after July 1. The Healthy Hunger Free Kids Act of 2010 requires that school lunch prices be evaluated annually until the price charged for a full pay student reaches the difference in what the federal lunch program reimburses for a free lunch and what they reimburse for a full pay lunch. The chart below shows meal prices over the last five years.

<u>Meal Prices:</u>	<u>FY21-22</u>	<u>FY22-23</u>	<u>FY23-24</u>	<u>FY24-25</u>	<u>FY25-26</u>
Elementary Breakfast	1.25	1.25	1.30	1.35	1.40
Elementary Lunch*	2.70	2.70	2.80	2.85	2.90
Middle/High Breakfast	1.25	1.25	1.30	1.35	1.40
Middle/High Lunch*	2.90	2.90	3.00	3.05	3.10
Reduced Breakfast (set by Fed. Gov't)	0.30	0.00	0.00	0.00	0.00
Reduced Lunch (set by Fed. Gov't)	0.40	0.00	0.00	0.00	0.00
Adult Breakfast	2.30	2.35	2.35	2.40	2.45
Adult Lunch	3.85	4.05	4.15	4.20	4.25
Milk	0.50	0.50	0.50	0.50	0.50

* Federally mandated rate increases.



Salem City Schools

Cafeteria Fund Summary by Revenue Source and Expenditures by Object

FY 2025-26

	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Budget	FY26 Budget	Increase (Decrease)	FY27 Forecast	FY28 Forecast	FY29 Forecast
Revenues:									
State	\$ 35,968	\$ 59,172	\$ 42,742	\$ 57,712	\$ 27,196	\$ (30,516)	\$ 27,468	\$ 27,743	\$ 28,020
Federal	2,756,519	1,723,333	1,720,260	1,503,601	1,760,333	256,732	1,777,936	1,795,716	1,813,673
Pupil, Adult & Other Sales	119,906	599,242	634,388	686,583	714,122	27,539	742,687	772,394	803,290
Other	10,579	47,909	51,241	257,800	257,800	-	257,800	257,800	257,800
Total revenues	2,922,972	2,429,656	2,448,631	2,505,696	2,759,451	253,755	2,805,891	2,853,653	2,902,783
Expenditures:									
Personnel	838,088	881,724	818,236	895,980	1,035,823	139,843	1,055,072	1,074,788	1,095,069
Benefits	245,459	217,255	201,329	317,461	321,693	4,232	327,665	333,788	340,087
Purchased Services	224,063	240,800	302,745	254,937	183,563	(71,374)	186,836	190,327	193,918
Internal Services	-	-	-	-	-	-	-	-	-
Other Charges	228	-	-	-	-	-	-	-	-
Food Products	914,322	1,010,608	927,427	712,163	884,961	172,798	901,463	918,308	935,637
Materials and Supplies	107,503	114,101	114,771	75,155	83,411	8,256	84,856	86,441	88,072
Joint Operations	-	-	-	-	-	-	-	-	-
Capital	25,348	119,085	90,457	100,000	100,000	-	100,000	100,000	100,000
Contingencies	-	-	-	150,000	150,000	-	150,000	150,000	150,000
Total expenditures	2,355,011	2,583,573	2,454,965	2,505,696	2,759,451	253,755	2,805,891	2,853,653	2,902,783
Revenues over expenditures	567,961	(153,917)	(6,334)	-	-	-	-	-	-
Fund balance at beginning of year	521,279	1,089,240	935,323	828,989	728,989	(100,000)	728,989	728,989	728,989
Fund balance at end of year	\$ 1,089,240	\$ 935,323	\$ 928,989	\$ 828,989	\$ 728,989	\$ (100,000)	\$ 728,989	\$ 728,989	\$ 728,989

Forecasted budgets are based on the following assumptions:

- Revenue based on 1% increase in state aid and federal aid, and a increase in pupil sales from FY27 to FY29 due to anticipated increase in participation, and food/labor cost trends.
- Expenditure estimates based on anticipated revenue collections.
- The projected years are not provided for budget planning purposes, but only as an estimate for future outlook.

Cafeteria Fund Budget

Budget Year 2026

G/L Account - Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs2025 Adopted Budget
Fund 33 - School Cafeteria Fund						
REVENUE						
Locations 111 - Salem High School						
Function 65 - Food Services						
Sub-Function 65 - Food Services						
Level 9 - District Wide						
Program 510 - School Food Services						
33-111-65-65-9-510-61116 - 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
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

Cafeteria Fund Budget

Budget Year 2026

G/L Account - Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs2025 Adopted Budget
Fund 33 - School Cafeteria Fund						
REVENUE						
Locations 112 - Andrew Lewis Middle School						
Function 65 - Food Services						
Sub-Function 65 - Food Services						
Level 9 - District Wide						
Program 510 - School Food Services						
33-112-65-65-9-510-61117 - 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
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

Cafeteria Fund Budget

Budget Year 2026

G/L Account - Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs2025 Adopted Budget
Fund 33 - School Cafeteria Fund						
REVENUE						
Locations 113 - Carver Elementary						
Function 65 - Food Services						
Sub-Function 65 - Food Services						
Level 9 - District Wide						
Program 510 - School Food Services						
33-113-65-65-9-510-62390 - 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
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

Cafeteria Fund Budget

Budget Year 2026

G/L Account - Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs2025 Adopted Budget
Fund 33 - School Cafeteria Fund						
REVENUE						
Locations 114 - West Salem Elementary						
Function 65 - Food Services						
Sub-Function 65 - Food Services						
Level 9 - District Wide						
Program 510 - School Food Services						
33-114-65-65-9-510-62400 - 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
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

Cafeteria Fund Budget

Budget Year 2026

G/L Account - Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs2025 Adopted Budget
Fund 33 - School Cafeteria Fund						
REVENUE						
Locations 115 - South Salem Elementary						
Function 65 - Food Services						
Sub-Function 65 - Food Services						
Level 9 - District Wide						
Program 510 - School Food Services						
33-115-65-65-9-510-62397 - 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
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

Cafeteria Fund Budget

Budget Year 2026

G/L Account - Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs2025 Adopted Budget
Fund 33 - School Cafeteria Fund						
REVENUE						
Locations 116 - East Salem Elementary						
Function 65 - Food Services						
Sub-Function 65 - Food Services						
Level 9 - District Wide						
Program 510 - School Food Services						
33-116-65-65-9-510-63020 - 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
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

Cafeteria Fund Budget

Budget Year 2026

G/L Account - Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs2025 Adopted Budget
Fund 33 - School Cafeteria Fund						
EXPENSE						
Locations 111 - Salem High School						
Function 65 - Food Services						
Sub-Function 65 - Food Services						
Level 9 - District Wide						
Program 510 - School Food Services						
33-111-65-65-9-510-73180 - 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
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

Cafeteria Fund Budget

Budget Year 2026

G/L Account - Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs2025 Adopted Budget
Fund 33 - School Cafeteria Fund						
EXPENSE						
Locations 112 - Andrew Lewis Middle School						
Function 65 - Food Services						
Sub-Function 65 - Food Services						
Level 9 - District Wide						
Program 510 - School Food Services						
33-112-65-65-9-510-73180 - Repair/Maint - Other Contracted	2,238.24	12,511.54	28,872.97	8,000.00	8,000.00	.00
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)
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)

Cafeteria Fund Budget

Budget Year 2026

G/L Account - Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs2025 Adopted Budget
Fund 33 - School Cafeteria Fund						
EXPENSE						
Locations 113 - Carver Elementary						
Function 65 - Food Services						
Sub-Function 65 - Food Services						
Level 9 - District Wide						
Program 510 - School Food Services						
33-113-65-65-9-510-73178 - 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
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

Cafeteria Fund Budget

Budget Year 2026

G/L Account - Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs2025 Adopted Budget
Fund 33 - School Cafeteria Fund						
EXPENSE						
Locations 114 - West Salem Elementary						
Function 65 - Food Services						
Sub-Function 65 - Food Services						
Level 9 - District Wide						
Program 510 - School Food Services						
33-114-65-65-9-510-73037 - 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
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)

Cafeteria Fund Budget

Budget Year 2026

G/L Account - Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs2025 Adopted Budget
Fund 33 - School Cafeteria Fund						
EXPENSE						
Locations 115 - South Salem Elementary						
Function 65 - Food Services						
Sub-Function 65 - Food Services						
Level 9 - District Wide						
Program 510 - School Food Services						
33-115-65-65-9-510-72400 - 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
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

Cafeteria Fund Budget

Budget Year 2026

G/L Account - Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs2025 Adopted Budget
Fund 33 - School Cafeteria Fund						
EXPENSE						
Locations 116 - East Salem Elementary						
Function 65 - Food Services						
Sub-Function 65 - Food Services						
Level 9 - District Wide						
Program 510 - School Food Services						
33-116-65-65-9-510-71192 - Compensation-Cafeteria	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
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

Cafeteria Fund Budget

Budget Year 2026

G/L Account - Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs2025 Adopted Budget
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



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Capital Improvement Plan

Back of Tab

The Capital Improvement Plan (CIP) development is a collaborative process. Input is gathered from a variety of sources. At the building level, principals and teachers identified needs of the building in priority order. A committee comprised of school and central office level administrators, met and reviewed the individual requests and determine which projects would be included in the proposed plan to be presented to the School Board for consideration and adoption. The most recent CIP was approved by the School Board on October 8, 2024 and reflects total school capital projects of \$22.7 million. The CIP represents the priority projects for the next six years.

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

Future Projects

General system-wide roof replacement on a regular schedule, annual bus purchases, school technology/computer replacement and cafeteria/kitchen equipment replacement have been identified as priority projects

Budget Impact: Capital reserves.



Salem City Schools										10/8/2024		
Six Year Capital Improvement Plan (CIP) for FY 2026-2031												
October 2024 School Board Meeting										Attachment B		
Inflation factor												
1.03										TBD=Date To Be Determined		
	YR 1	YR 2	YR 3	YR 4	YR 5	YR 6	Total					
	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	TBD	FY 2026-2031				
WHERE THE FUNDING WILL COME FROM:												
Bond Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0				
City Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0				
Schools Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0				
State Construction Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0				
Capital Reserve Funds Available Now	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0				
Future Capital Reserve Funds	\$5,397,739	\$3,376,321	\$3,316,988	\$5,467,805	\$1,500,266	\$4,288,936	\$1,635,000	\$24,983,055				
Other Funding Already Appropriated	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0				
Cafeteria Fund Balance	\$102,689	\$33,370	\$24,071	\$24,793	\$25,537	\$26,303	\$0	\$236,763				
	\$5,500,428	\$3,409,691	\$3,341,059	\$5,492,598	\$1,525,803	\$4,315,239	\$1,635,000	\$25,219,818				
								\$25,219,818				
WHERE THE FUNDING WILL BE SPENT:												
	YR 1	YR 2	YR 3	YR 4	YR 5	YR 6	Total					
	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	TBD	FY 2026-2031				
Category 1: Recurring Projects												
General System-Wide Roof Replacement on Regular Schedule	\$605,000 FCR	\$575,000 FCR	\$592,250 FCR	\$610,018 FCR	\$628,319 FCR	\$647,169 FCR		\$3,657,756				
Two School Buses Annually	\$335,244 FCR	\$345,301 FCR	\$355,660 FCR	\$366,330 FCR	\$377,320 FCR	\$388,640 FCR		\$2,168,495				
School Technology-Infrastructure	\$50,000 FCR			\$50,000 FCR				\$100,000				
School Technology-Computer Replacement	\$323,078 FCR	\$332,770 FCR	\$342,753 FCR	\$353,036 FCR	\$363,627 FCR	\$374,536 FCR		\$2,089,800				
School Technology-General - Other Computer/Smart Board Replacement		\$100,000 FCR			\$100,000 FCR			\$200,000				
Cafeteria/Kitchen Equipment Replacement	\$22,689 FCR	\$23,370 FCR	\$24,071 FCR	\$24,793 FCR	\$25,537 FCR	\$26,303 FCR		\$146,763				
Division Vehicle Replacement			\$35,000 FCR			\$35,000 FCR		\$70,000				
Category 2: Future standalone projects												
East Salem Air Handler Replacement	\$275,000 FCR							\$275,000				
Replace Air Cooled Chiller at Central		\$250,000 FCR						\$250,000				
Replace Gym A/C Unit at East	\$275,000 FCR							\$275,000				
Upsize AHU in Section D at ALMS		\$300,000 FCR						\$300,000				
Replace Boilers at Carver		\$165,000 FCR						\$165,000				
Replace Makeup Air units (4) at ALMS Phase I	\$430,000 FCR							\$430,000				
Replace Makeup Air units (4) at ALMS Phase II		\$430,000 FCR						\$430,000				

Salem City Schools										10/8/2024	
Six Year Capital Improvement Plan (CIP) for FY 2026-2031											
October 2024 School Board Meeting										Attachment B	
Inflation factor											
1.03										TBD=Date To Be Determined	
	YR 1 FY 2026	YR 2 FY 2027	YR 3 FY 2028	YR 4 FY 2029	YR 5 FY 2030	YR 6 FY 2031	TBD	Total FY 2026-2031			
West Salem Office Roof Top Unit	\$40,000	FCR						\$40,000			
Replace Boilers at West Salem Phase II			\$175,000	FCR				\$175,000			
Replace Chiller #2 at SHS Phase II			\$600,000	FCR				\$600,000			
West Salem Replace Pumps Boiler & Chiller Pumps	\$250,000	FCR						\$250,000			
West Pump for HVAC Fan Coil Unit Replacement Project	\$250,000	FCR						\$250,000			
SHS Fieldhouse Football Weight Room RTU Replacement	\$65,000	FCR						\$65,000			
SHS Storage Building Concrete Pad & Bldg Installation	\$40,000	FCR	\$50,000	FCR				\$90,000			
Central Replace Indoor Fan Coil Units			\$600,000	FCR				\$600,000			
South Salem Replace 2 of 4 Boilers			\$350,000	FCR				\$350,000			
AIIMS Replace HVAC					\$10,000	FCR		\$10,000			
Roof Survey/Study	\$27,000	FCR						\$27,000			
East Walk-in Freezer (evap/condenser/compressor)		\$10,000	FCR					\$10,000			
SHS Walk-in Refrigerator (evap/condenser/compressor)	\$40,000	FCR						\$40,000			
SHS Walk-in Freezer (evap/condenser/compressor)	\$40,000	FCR						\$40,000			
Band Instrument Replacement **		\$60,000	FCR			\$60,000	FCR	\$120,000			
Connectivity for Transportation (Buses Wi-fi, GPS, etc.) **			\$78,760	FCR				\$78,760			
Calculator Replacement at Secondary levels		\$20,000	FCR					\$20,000			
Repave Tennis Courts at SHS	\$200,000	FCR						\$200,000			
Grand Piano & Risers at SHS **	\$28,000	FCR						\$28,000			
New Basketball Goals at ALMS Main Gym **	\$20,000	FCR						\$20,000			
Rider Floor Scrubbers & Building Maintenance		\$21,000	FCR		\$21,000	FCR		\$42,000			
Gym Projector for PE at East **		\$20,000	FCR					\$20,000			
Renovate Art Room at West **	\$10,000	FCR						\$10,000			
Update Car Drop Off Area at West			\$26,000	FCR				\$26,000			
Tormach PCNC 100 Package for CTE Program	\$50,000	FCR						\$50,000			
Haas VF-2 CNC Package		\$47,000	FCR					\$47,000			

Salem City Schools										10/8/2024	
Six Year Capital Improvement Plan (CIP) for FY 2026-2031											
October 2024 School Board Meeting										Attachment B	
Inflation factor											
1.03										TBD=Date To Be Determined	
	YR 1 FY 2026	YR 2 FY 2027	YR 3 FY 2028	YR 4 FY 2029	YR 5 FY 2030	YR 6 FY 2031	TBD	Total FY 2026-2031			
Transportation Office Interior Renovations		\$50,500 FCR						\$50,500			
2 Phase Replacement of Fitness Equipment at ALMS			\$15,960 FCR	\$15,000 FCR				\$30,960			
Walking Path Repairs at West **		\$38,000 FCR						\$38,000			
GW Carver Wiring Upgrade (IT)	\$288,000 FCR							\$288,000			
Old Fieldhouse Weightroom Equipment Replacement	\$70,000 FCR							\$70,000			
Removing carpet and polishing concrete in last 8 remaining rooms at SHS	\$40,000 FCR							\$40,000			
Remodel Track Field House at SHS**	\$300,000 FCR							\$300,000			
Painting at SHS in CTE & Hallways**		\$200,000 FCR						\$200,000			
Build new team room(s) in boys locker room at SHS**				\$200,000 FCR				\$200,000			
Replace Carpet with Tile in PreK rooms and Primary Classes at Carver**	\$40,000 FCR							\$40,000			
Replace playground equipment at Carver	\$50,000 FCR							\$50,000			
Sidewalk extension/handicap access to bus area at West**	\$15,000 FCR							\$15,000			
Blinds Replacement in classrooms at West	\$12,000 FCR							\$12,000			
Gym Audio System at West			\$12,278 FCR					\$12,278			
Scan old records at ALMS			\$23,327 FCR					\$23,327			
Work Stations at FACS & Tech Ed at ALMS	\$34,156 FCR							\$34,156			
Dyson Airblade V Hand Dryers at ALMS	\$20,000 FCR							\$20,000			
CTE Air Conditioning & Heat at SHS**		\$300,000 FCR						\$300,000			
Brick Wall Painted in Commons at SHS **	\$10,000 FCR							\$10,000			
Re-Tiling of Cafeteria Floor at ALMS **	\$127,976 FCR							\$127,976			
Continued Painting & Rehabilitation of ALMS Classrooms **	\$20,000 FCR							\$20,000			
Replace Tile in Room 119 at ALMS **	\$10,000 FCR							\$10,000			
Safety Needs: 2nd AIPHONE JK-1 MD Installation at West **	\$15,000 FCR							\$15,000			
Carpet Replacement in Classrooms at West	\$12,322 FCR							\$12,322			

Salem City Schools										10/8/2024		
Six Year Capital Improvement Plan (CIP) for FY 2026-2031												
October 2024 School Board Meeting										Attachment B		
Inflation factor												
1.03										TBD=Date To Be Determined		
	YR 1 FY 2026	YR 2 FY 2027	YR 3 FY 2028	YR 4 FY 2029	YR 5 FY 2030	YR 6 FY 2031	TBD	Total FY 2026-2031				
Painting of Classrooms & Cafeteria at West **	\$14,000	FCR		\$10,000	FCR			\$24,000				
Transportation office vertical expansion **				\$85,000	FCR			\$85,000				
Division Cat6 Incremental Installation/replacement Phase II & III **	\$17,250	FCR	\$51,750	FCR				\$69,000				
Projector Replacements (Auditorium) **			\$20,000	FCR				\$20,000				
SHS CADD/Robotics (room 2421) System Replacements	\$40,776	FCR						\$40,776				
Replacement of ALMS Business Lab Computers Phase II	\$26,000	FCR						\$26,000				
Cooling of MDF/IDF Closets Phase II	\$92,924	FCR						\$92,924				
Update gas lines in Chemistry Classrooms at SHS (3) **				\$15,000	FCR			\$15,000				
Add Blacktop & Parking at End of Field at Carver **	\$10,000	FCR						\$10,000				
Replacement of Crossing Guard Shacks (3)	\$22,500	FCR						\$22,500				
Replacement Timeclocks for HR/Payroll	\$38,388	FCR						\$38,388				
Band Room Storage Shelving at SHS **	\$10,000	FCR						\$10,000				
Paint Stairwell & Steps in Hallway by Gym at SHS **	\$10,000	FCR						\$10,000				
Update Interior Bathrooms to Match Newer Parts of Bldg at SHS **	\$100,000	FCR						\$100,000				
Phase II Seating Replacement in Band Room at ALMS	\$11,400	FCR						\$11,400				
Refurbish 6th Grade Hallway Flooring at ALMS	\$21,349	FCR						\$21,349				
Cubicle System for Transportation Offices	\$18,376	FCR						\$18,376				
Activity School Bus	\$165,000	FCR						\$165,000				
AIIMS Exterior Badge Readers **	\$14,000	FCR						\$14,000				
Science Area Fencing at SHS (roof access) **	\$10,000	FCR						\$10,000				
Auto Shop Reconstruction at SHS **	\$15,000	FCR						\$15,000				
Squeeze Type Resistance Spot Welder at SHS **	\$15,000	FCR						\$15,000				

Salem City Schools										10/8/2024	
Six Year Capital Improvement Plan (CIP) for FY 2026-2031											
October 2024 School Board Meeting										Attachment B	
Inflation factor											
1.03										TBD=Date To Be Determined	
	YR 1 FY 2026	YR 2 FY 2027	YR 3 FY 2028	YR 4 FY 2029	YR 5 FY 2030	YR 6 FY 2031	TBD	Total FY 2026-2031			
Badge Reader @ SHS Auditorium **	\$10,000	FCR						\$10,000			
Security Lock & Key (Door Access System) Transition to Cloud	\$71,000	FCR						\$71,000			
Clock Replacement at SHS	\$17,000	FCR						\$17,000			
Phase III of SHS Stage & Auditorium Lighting Project	\$180,000	FCR						\$180,000			
Overhang Area at Outside of SHS Fieldhouse **	\$70,000	FCR						\$70,000			
Category 3: Future Projects which might become part of a school-wide renovation											
None								\$0			
Category 4: School-Wide Renovations TBD											
None								\$0			
Category 5: Partial School Renovations											
Facility Planning Study	\$60,000	FCR						\$60,000			
West Salem Elementary School Improvements				\$3,873,421	BD			\$3,873,421	(1)		
East Salem Elementary School Improvements						\$2,783,591	BD	\$2,783,591	(1)		
G W Carver Elementary School Improvements							\$0	BD	\$0		
AIIMS Phase II Bldg Improvements							\$1,635,000	BD	\$1,635,000	(1)	
Totals	\$5,500,428	\$3,409,691	\$3,341,059	\$5,492,598	\$1,525,803	\$4,315,239	\$1,635,000	\$25,219,818			
								Cross footing	\$25,219,818		
(1) Amounts for West and East are from a 2021 Assessment completed by RRMM. A 6% inflation factor was added to that amount to allow for an increase to today's cost. Amount for AIIMS is from a Summer 2023 estimate by RRMM.											
Notes:											
All items in BOLD ITALICS have been inflation adjusted based on School Board guidance in prior years (by 3%)											
** = Formal quotes needed; internal estimates used for illustration/planning purposes											
Legend: FCR=Future Capital Reserve											
BD = Bond Issues by City											
CR=Capital Reserve											



Informational

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Salem City Schools

Student Enrollment Projection Methodology

ADM (Average Daily Membership)

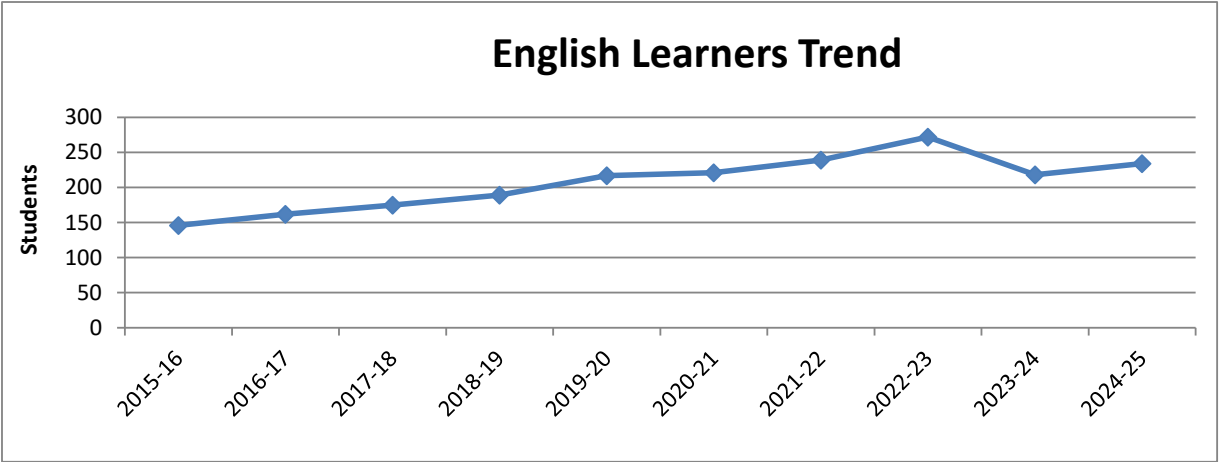
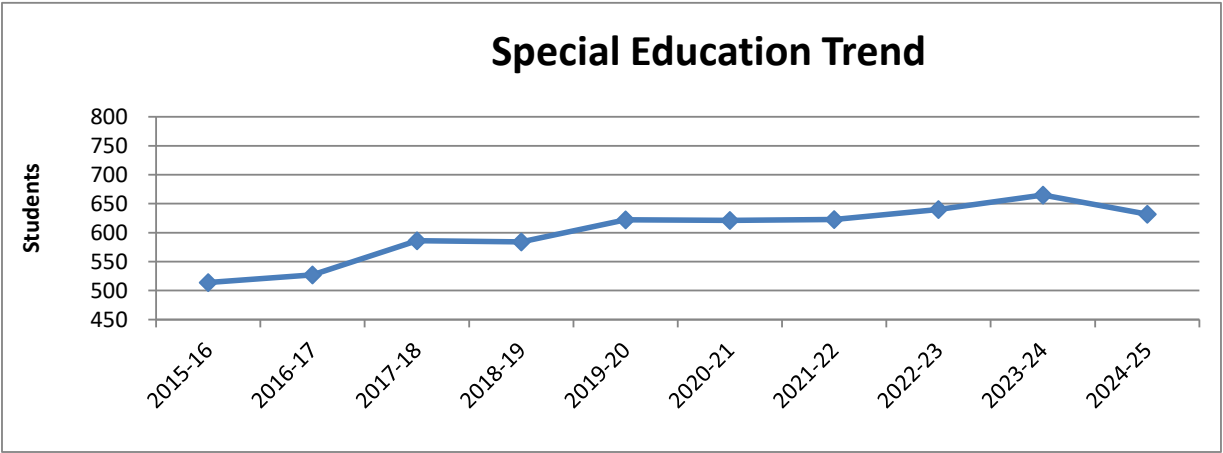
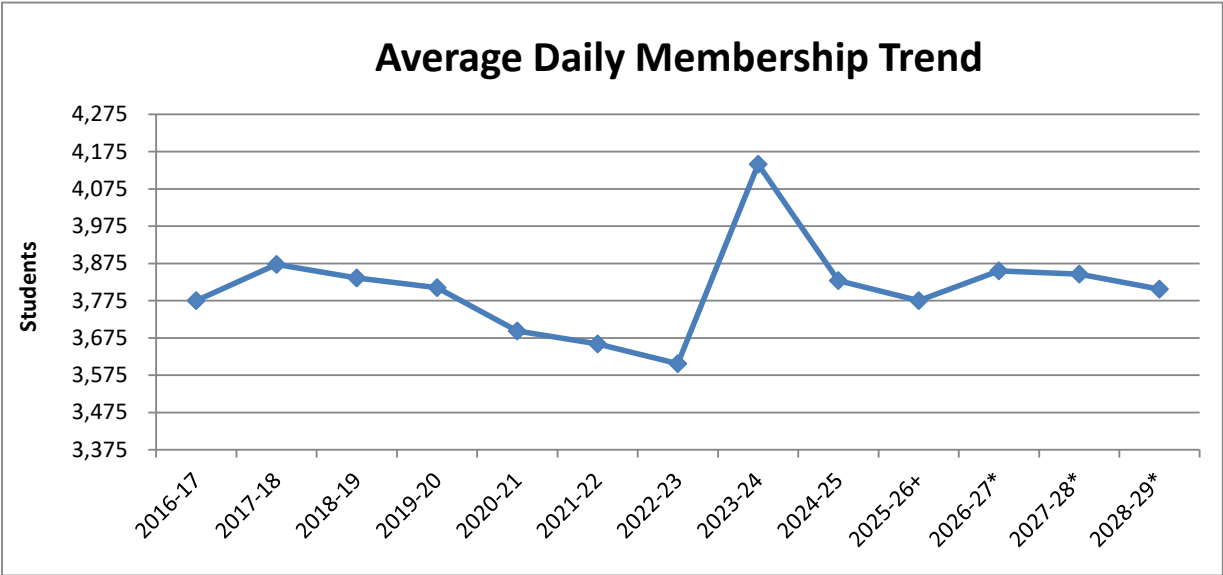
Average daily membership is determined by dividing the total aggregate daily membership by the number of days school was in session, from the first day of the school year through the last school day in March (ie. March 31st). In essence, ADM is more than just how many students are enrolled on March 31st,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

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

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

The school division obtained a third-party enrollment forecast which predicts a modest decrease in enrollment the next few years due to lower birth rates. The March 31, 2025 ADM was 3,828.67, which was 328.67 above what was budgeted. This number includes students enrolled in the Virginia Virtual Academy at Salem through K12 Virtual Schools for whom we receive funding. This was a new venture in FY24 that continued in FY25, but the decision to continue the Academy was not decided on at the FY25 budget adoption. Using the cohort survival method, including the ongoing kindergarten enrollment for SY 2025-2026, this budget was prepared using an ADM of 3,775.

Salem City Schools
Student Enrollment Trends



+ Budget
* Forecast

Salem City Schools

Student Enrollment

Fiscal Year	Method	September Enrollment	Average Daily Membership ¹	Annual Growth	Special Education Enrollment ²	EL Enrollment ³
2015-16	Actual	3,738	3,716	-1.5%	514	146
2016-17	Actual	3,780	3,775	1.6%	527	162
2017-18	Actual	3,864	3,872	2.6%	586	175
2018-19	Actual	3,844	3,836	-0.9%	584	189
2019-20	Actual	3,825	3,810	-0.7%	622	217
2020-21	Actual	3,761	3,694	-3.1%	621	221
2021-22	Actual	3,724	3,659	-1.0%	623	239
2022-23	Actual	3,677	3,606	-1.5%	640	272
2023-24	Actual	3,593	4,141	12.9%	665	218
2024-25	Actual	3,562	3,829	-8.1%	632	234
2025-26	Budgeted	-	3,775	-1.4%		
2026-27	Forecast	-	3,855	2.1%		
2027-28	Forecast	-	3,846	-0.2%		
2028-29	Forecast	-	3,806	-1.0%		

¹ Source: Spring Finance Verification Report

² Source: December 1 Special Education Child Count

³ Source: Fall Verification Report

Salem City Schools

Student Enrollment by School as of September

Schools	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Salem High	1,170	1,188	1,278	1,281	1,258	1,268	1,251	1,228	1,229	1,240
Andrew Lewis Middle	898	893	914	942	916	927	889	896	869	859
East Salem Elementary	419	413	387	397	406	382	379	374	343	358
G W Carver Elementary	461	462	431	422	431	429	427	415	397	386
South Salem Elementary	394	397	420	419	401	363	379	365	362	351
West Salem Elementary	396	427	439	426	460	392	399	399	393	368
Total Enrollment	3,738	3,780	3,869	3,887	3,872	3,761	3,724	3,677	3,593	3,562

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

This student count does not include STRIDE students participating in Virtual Virginia on-line.

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

Salem City Schools

Non-Resident Enrollment by School as of September 2024

	Elementary				Middle	High	Totals
Grade	East	GW Carver	South	West	Andrew Lewis	Salem	
K	0	0	0	2			2
1	3	3	4	6			16
2	1	5	1	4			11
3	2	4	7	3			16
4	2	3	3	5			13
5	4	2	5	4			15
6					23		23
7					22		22
8					21		21
9						21	21
10						27	27
11						28	28
12						35	35
Totals	12	17	20	24	66	111	250

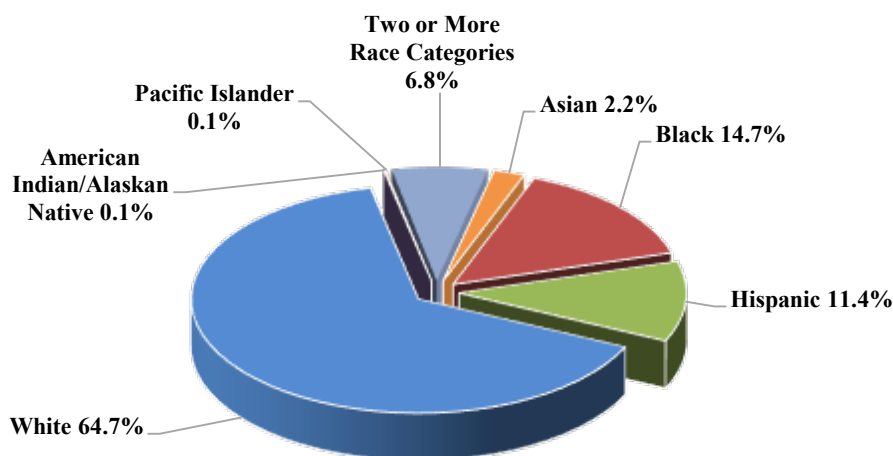
The number of non-resident students for 2024 is 250 compared to 282 in 2023. Non-resident students comprise 7% of the total funded membership and are generally evenly distributed by grade level. The presence of non-resident students helps small school divisions to deal with demographic variations that occur year to year by filling in student enrollment gaps.

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

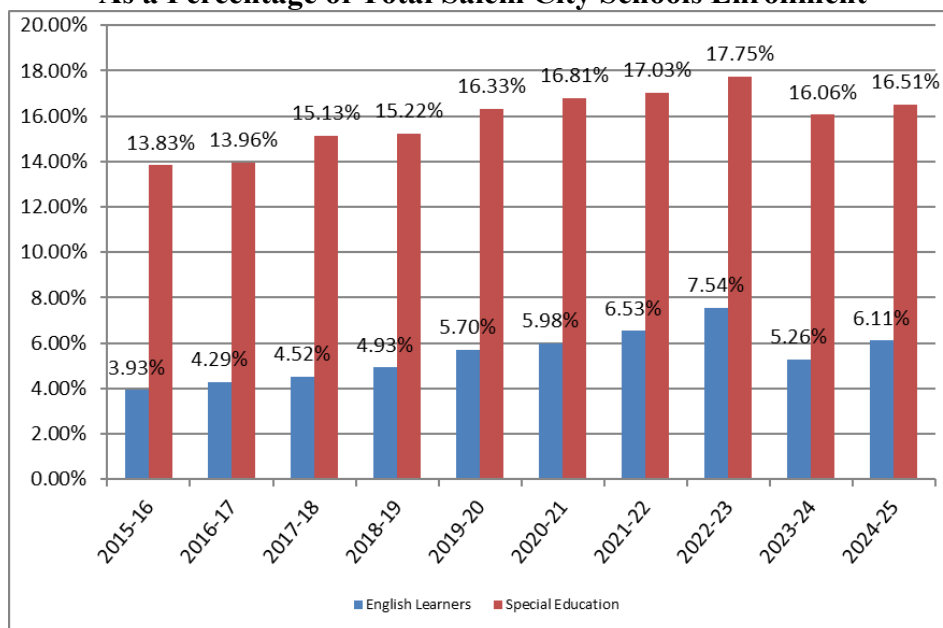
Salem City Schools Student Demographics

Salem City Schools is the 67th largest of 132 school divisions in Virginia. Student demographics are anticipated to remain fairly constant. Special education students have increased since FY16 and represents approximately 16.51% of the total student enrollment. The number of students who are supported by the English Learners (EL) has increased since FY16 and represents approximately 6.11% of the total student population. The number of students eligible for free and reduced breakfast and lunch is approximately 58% division wide. East Salem Elementary and G W Carver Elementary qualify as 100% under the Community Eligible Provision. The ethnic composition of Salem City Schools' student enrollment as of September 30, 2024 is shown in the chart below.

Student Ethnicity Distribution



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



Salem City Schools

Graduating Class of 2025

High School	Number of Graduates	Attending 2 Year College		Attending 4 Year College		Virginia On-Time Graduation Rate
		Students	Percents	Students	Percents	
Salem High School	294	64	22%	164	56%	93.4%

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

Salem City Schools

School Accreditation

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

Source: Deputy Superintendent

Salem City Schools
Standards of Learning Test Scores Comparison

COURSE	2015		2016		2017		2018		2019		2020		2021		2022		2023		2024	
	DISTRICT	STATE	DISTRICT	STATE	DISTRICT	STATE	DISTRICT	STATE	DISTRICT	STATE	DISTRICT	STATE	DISTRICT	STATE	DISTRICT	STATE	DISTRICT	STATE	DISTRICT	STATE
Grade 3 English Reading	85	75	83	76	81	75	77	72	80	71	*	*	64	61	72	68	79	66	66	67
Grade 3 Mathematics	85	74	86	77	83	75	80	73	86	82	*	*	60	54	78	67	83	69	70	70
Grade 4 English Reading	84	77	84	77	84	79	77	76	77	75	*	*	75	68	70	72	79	73	80	73
Grade 4 Mathematics	88	84	91	83	88	81	83	79	83	83	*	*	68	56	66	66	78	70	78	71
VA Studies	93	87	89	87	87	87	87	85	80	81	*	*	n/a	n/a	68	66	76	69	76	69
Grade 5 English Reading	83	79	88	81	83	81	83	80	77	78	*	*	70	66	74	72	68	71	79	72
Grade 5 Mathematics	85	79	79	79	78	79	83	77	88	81	*	*	63	51	74	64	76	67	78	68
Grade 5 Science	86	79	83	81	79	79	85	79	79	79	*	*	57	50	68	61	67	66	71	67
Grade 6 English Reading	84	76	85	77	82	78	79	80	83	77	*	*	71	69	72	70	76	71	71	71
Grade 6 Mathematics	80	83	88	82	77	82	71	79	71	78	*	*	57	45	74	57	74	61	76	63
Grade 7 English Reading	91	81	87	82	88	82	80	81	80	79	*	*	68	71	70	72	79	70	82	72
Grade 7 Mathematics	85	72	84	72	74	71	65	69	70	78	*	*	42	45	66	55	73	59	77	61
Grade 8 English Reading	81	75	82	75	81	76	79	77	77	76	*	*	77	69	76	72	76	71	81	72
Grade 8 English Writing	76	72	78	71	77	73	77	73	78	70	*	*	n/a	n/a	n/a	n/a	n/a	n/a	n/a	64
Grade 8 Mathematics	86	74	69	73	72	74	63	71	75	77	*	*	25	43	64	57	60	60	66	63
Grade 8 Civics	92	86	87	87	87	87	85	86	79	82	*	*	n/a	61	71	70	79	73	74	73
Grade 8 Science	87	78	87	79	88	79	87	78	84	78	*	*	62	58	72	61	68	62	71	65

Source: Virginia Department of Education - School Report Card

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

Salem City Schools
Standards of Learning Test Scores Comparison

COURSE	2015		2016		2017		2018		2019		2020		2021		2022		2023		2024	
	DISTRICT	STATE	DISTRICT	STATE	DISTRICT	STATE	DISTRICT	STATE	DISTRICT	STATE	DISTRICT	STATE	DISTRICT	STATE	DISTRICT	STATE	DISTRICT	STATE	DISTRICT	STATE
End of Course English Reading	91	89	91	89	91	87	91	87	91	86	*	*	91	81	86	85	89	85	90	84
End of Course English Writing	88	83	88	83	87	84	82	84	<	81	*	*	78	76	<	74	<	76	100	76
Algebra I	90	82	83	83	89	82	82	81	83	86	*	*	61	63	90	80	91	82	87	85
Algebra II	98	87	99	89	98	90	93	89	98	91	*	*	95	78	93	86	93	86	91	86
Geometry	90	80	86	80	91	78	80	77	83	83	*	*	82	73	96	80	89	78	88	80
Earth Science	93	83	97	84	93	82	84	81	91	81	*	*	72	67	84	72	83	67	74	67
Biology	92	84	89	84	90	82	89	82	86	83	*	*	73	66	75	70	85	72	79	74
Chemistry	100	88	98	88	96	89	93	89	91	88	*	*	90	52	99	64	<	37	53	37
World History I	98	85	95	84	93	85	92	82	82	80	*	*	40	53	36	66	47	66	62	66
World History II	94	87	95	86	95	87	89	84	57	81	*	*	26	44	56	48	30	30	36	31
World Geography	88	86	88	86	86	83	85	82	83	80	*	*	<	58	64	66	67	67	70	68
VA/US History	90	87	91	86	92	86	89	84	72	68	*	*	46	29	53	38	43	38	42	35

Source: Virginia Department of Education - School Report Card

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

< - Group below state definition for personally identifiable results

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

Salem City Schools
Standards of Learning (SOL) Comparison by School Division
Elementary Schools – Spring 2024 Testing

Division	3 rd Reading	3 rd Math	4 th Reading	4 th Math	5 th Reading	5 th Math	5 th Science	# higher than Salem	FY23-24 Per Pupil Cost
Salem	68	70	80	78	79	78	71	N/A	\$14,387
Bedford County	71	77	77	75	74	72	70	2	14,013
Botetourt County	85	85	86	85	83	84	81	7	15,952
Craig County	57	77	60	54	63	65	63	1	17,938
Floyd County	65	67	64	63	61	59	61	0	15,198
Franklin County	71	76	73	78	76	76	72	3	17,057
Montgomery County	71	75	76	81	79	77	76	5	15,117
Roanoke City	47	53	54	56	53	56	54	0	19,564
Roanoke County	80	83	84	82	84	78	81	6	15,935
Commonwealth of Virginia	67	70	73	71	72	68	67	0	17,636

Salem City Schools comparison with Roanoke metropolitan area school divisions.

Division	3 rd Reading	3 rd Math	4 th Reading	4 th Math	5 th Reading	5 th Math	5 th Science	# higher than Salem	FY23-24 Per Pupil Cost
Salem	68	70	80	78	79	78	71	N/A	\$14,387
Charlottesville	64	60	67	62	64	54	56	0	21,936
Fredericksburg	42	44	51	49	60	56	52	0	19,454
Hopewell	45	50	56	52	55	50	54	0	17,723
Winchester	53	59	62	65	59	57	49	0	20,101

Salem City Schools comparison to similar sized city school divisions.

Salem City Schools
Standards of Learning (SOL) Comparison by School Division
Middle Schools – Spring 2024 Testing

Division	6 th Reading	6 th Math	7 th Reading	7 th Math	8 th Reading	8 th Math	8 th Science	# higher than Salem	FY23-24 Per Pupil Cost
Salem	71	76	82	77	81	66	71	N/A	\$14,387
Bedford County	77	75	77	56	78	74	64	2	14,013
Botetourt County	83	80	81	87	82	78	78	6	15,952
Craig County	62	44	69	36	65	40	59	0	17,938
Floyd County	70	60	68	60	75	52	62	0	15,198
Franklin County	71	72	71	84	73	69	70	2	17,057
Montgomery County	70	51	72	64	74	66	63	0	15,117
Roanoke City	48	44	48	31	53	23	45	0	19,564
Roanoke County	78	77	82	86	79	76	69	4	15,935
Commonwealth of Virginia	71	63	72	61	72	63	65	0	17,636

Salem City Schools comparison with Roanoke metropolitan area school divisions.

Division	6 th Reading	6 th Math	7 th Reading	7 th Math	8 th Reading	8 th Math	8 th Science	# higher than Salem	FY23-24 Per Pupil Cost
Salem	71	76	82	77	81	66	71	N/A	\$14,387
Charlottesville	58	55	61	52	67	36	62	0	21,936
Fredericksburg	51	31	60	38	60	45	45	0	19,454
Hopewell	47	39	48	38	46	37	33	0	17,723
Winchester	63	61	59	57	62	62	55	0	20,101

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

Salem City Schools
Standards of Learning (SOL) Comparison by School Division
High Schools – Spring 2024 Testing

Division	Reading (EOC)	Algebra I	Geometry	Algebra II	Earth Science	Biology	Chemistry	# higher than Salem	FY23-24 Per Pupil Cost
Salem	90	87	88	91	74	79	53	N/A	\$14,387
Bedford County	86	85	82	81	76	68	42	1	14,013
Botetourt County	91	96	92	97	80	80	67	7	15,952
Craig County	76	83	<	<	<	83	<	1	17,938
Floyd County	86	90	95	<	35	93	<	3	15,198
Franklin County	85	85	84	100	62	76	<	1	17,057
Montgomery County	86	93	92	94	69	79	<	3	15,117
Roanoke City	72	70	58	83	65	59	19	0	19,564
Roanoke County	90	94	92	97	77	78	56	5	15,935
Commonwealth of Virginia	84	85	80	86	67	74	37	0	17,636

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

Division	Reading (EOC)	Algebra I	Geometry	Algebra II	Earth Science	Biology	Chemistry	# higher than Salem	FY23-24 Per Pupil Cost
Salem	90	87	88	91	74	79	53	N/A	\$14,387
Charlottesville	70	81	90	95	30	70	65	3	21,936
Fredericksburg	77	77	56	87	23	70	<	0	19,454
Hopewell	68	65	43	61	81	58	0	1	17,723
Winchester	78	85	87	92	64	75	<	1	20,101

Salem City Schools comparison to similar sized city school divisions.

< = A group below state definition for personally identifiable results

Salem City Schools
Student Sub-Group Comparison of School Divisions
Spring 2024 Testing

Division	Disadv %	All English-Reading	All Math	English-Reading SWD	English-Reading EL	English-Reading Disadv	English-Reading Black	English-Reading Hisp.	Math SWD	Math EL	Math Disadv	Math Black	Math Hisp.	# categories higher than Salem	FY23-24 Per Pupil Cost
Salem	51.32	78	78	48	46	69	66	69	50	65	70	68	75	N/A	\$14,387
Bedford	57.96	77	77	45	63	66	60	68	45	67	67	61	70	1	14,013
Botetourt	36.47	84	86	55	55	75	79	60	60	56	77	73	71	9	15,952
Craig	81.26	65	60	37	n/a	65	<	<	35	n/a	57	<	<	0	17,938
Floyd	81.82	70	67	32	10	61	<	51	36	25	59	55	44	0	15,198
Franklin	75.63	74	78	38	32	66	61	68	41	63	71	69	76	3	17,057
Montgomery	44.63	75	76	35	40	59	52	64	40	55	60	52	65	0	15,117
Roanoke City	100	54	51	29	22	47	43	44	30	33	45	39	48	0	19,564
Roanoke County	45.75	83	84	52	50	74	68	75	56	60	75	71	76	11	15,935
Virginia	55.11	73	71	45	33	60	60	59	45	42	58	57	58	0	17,636

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

Division	Disadv %	All English-Reading	All Math	English SWD	English-Reading EL	English-Reading Disadv	English-Reading Black	English-Reading Hisp.	Math SWD	Math EL	Math Disadv	Math Black	Math Hisp.	# categories higher than Salem	FY23-24 Per Pupil Cost
Salem	51.32	78	78	48	46	69	66	69	50	65	70	68	75	N/A	\$14,387
Charlottesville	74.19	65	63	37	20	42	40	51	28	35	43	38	54	0	21,936
Fredericksburg	83.30	57	50	36	26	46	54	46	30	32	43	46	42	0	19,454
Hopewell	100	52	49	25	33	49	47	51	24	41	46	44	53	0	17,723
Winchester	84.59	63	66	32	26	55	50	52	40	41	61	55	59	0	20,101

Salem City Schools comparison to similar sized city school divisions.

< Group below state definition for personally identifiable results.

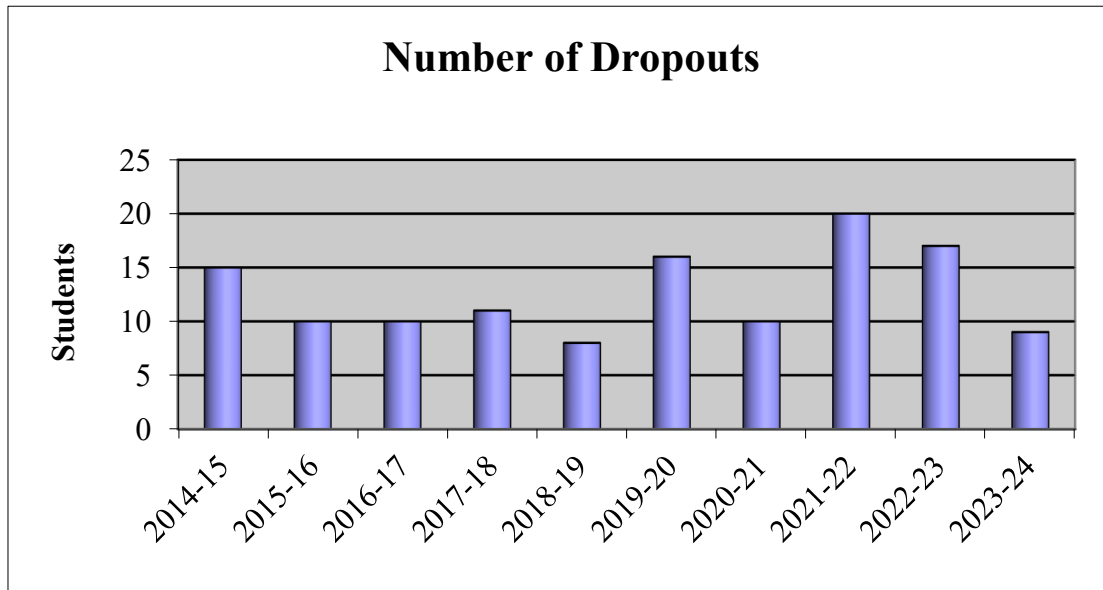
Source: Virginia Department of Education Free and Reduced Price Eligibility Report, School Report Cards and Table 15 of the Superintendent's Annual Report for Virginia for Fiscal Year 2024 representing per pupil cost data for operations (includes regular day school, school food services, summer school, and adult education but does not include facilities, debt service, and capital outlay additions).

Salem City Schools

Dropout Statistics

	End of Year Membership Grades 7-12	Number of Dropouts	Percent of Dropouts
2013-14	1,823	20	1.10%
2014-15	1,819	15	0.82%
2015-16	1,795	10	0.56%
2016-17	1,819	10	0.55%
2017-18	1,911	11	0.58%
2018-19	1,897	8	0.42%
2019-20	1,880	16	0.85%
2020-21	1,859	11	0.59%
2021-22	1,872	20	1.07%
2022-23	1,840	17	0.92%
2023-24	1,908	9	0.47%

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



Source: Technology Department

Salem City Schools
Parent/Student Surveys

Annual Performance Report for Special Education

The school district participates in an annual survey that assesses the percentage of parents with a child receiving special education services who report that schools facilitated parent involvement as a means of improving services and results for children with disabilities. Survey opportunities are available to parents both online and in hard copy and the results are used to make improvements in communications with parents of children with special needs. The latest report available from the Virginia Department of Education for 2023-2024 and is available at the following web address <https://www.doe.virginia.gov/programs-services/special-education/reports-plans-statistics/special-education-performance-report-2023-2024>

Climate Survey

The Salem City school division participated in the 2023 (latest available results) Virginia Working Conditions and School Climate Surveys. The Virginia Department of Education (VDOE), in collaboration with the University of Virginia, administered these surveys in order to generate helpful information to inform local efforts to provide the working conditions necessary to recruit and retain talented teachers and staff and to enable schools and divisions to assess their progress in establishing a healthy school climate for students. To see which questions map onto a measure, please view the surveys at the VDOE webpage: <https://www.doe.virginia.gov/programs-services/school-operations-support-services/school-climate-working-conditions>

Domain: Engagement

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

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

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

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

Domain: Relationships

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

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

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

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

Domain: Expectations

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

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

Domain: Safety

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

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

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

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

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

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

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

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

Salem City Schools

Number of Students Receiving Free or Reduced Lunch

School Year: 2021-2022						School Year: 2022-2023					
	Free	Reduced	Total	Enrollment	Percent	Free	Reduced	Total	Enrollment	Percent	
East Salem Elementary	211	15	226	379	60%	*	*	374	374	100%	
G W Carver Elementary	**	**	427	427	100%	**	**	415	415	100%	
South Salem Elementary	138	9	147	379	39%	149	16	165	365	45%	
West Salem Elementary	118	5	123	399	31%	135	9	144	399	36%	
Total	467	29	923	1,584	58%	284	25	1,098	1,553	71%	
Andrew Lewis Middle	340	21	361	889	41%	374	28	402	896	45%	
Total	340	21	361	889	41%	374	28	402	896	45%	
Salem High	382	25	407	1,251	33%	457	35	492	1,228	40%	
Total	382	25	407	1,251	33%	457	35	492	1,228	40%	
Division Total	1,189	75	1,691	3,724	45%	1,115	88	1,992	3,677	54%	

School Year: 2023-2024						School Year: 2024-2025					
	Free	Reduced	Total	Enrollment	Percent	Free	Reduced	Total	Enrollment	Percent	
East Salem Elementary	*	*	343	343	100%	*	*	358	358	100%	
G W Carver Elementary	**	**	397	397	100%	**	**	386	386	100%	
South Salem Elementary	147	13	160	362	44%	135	26	161	351	46%	
West Salem Elementary	164	5	169	393	43%	148	14	162	368	44%	
Total	311	18	1,069	1,495	72%	283	40	1,067	1,463	73%	
Andrew Lewis Middle	386	27	413	869	48%	378	49	427	859	50%	
Total	386	27	413	869	48%	378	49	427	859	50%	
Salem High	481	22	503	1,229	41%	499	75	574	1,240	46%	
Total	481	22	503	1,229	41%	499	75	574	1,240	46%	
Division Total	1,178	67	1,985	3,593	55%	1,160	164	2,068	3,562	58%	

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

* East Salem Elementary is 100% Community Eligible Provision

** GW Carver Elementary is 100% Community Eligible Provision

Source: Eligibility Statistics by School Report and Principal's Monthly Report

Salem City Schools

Teacher Base Salaries

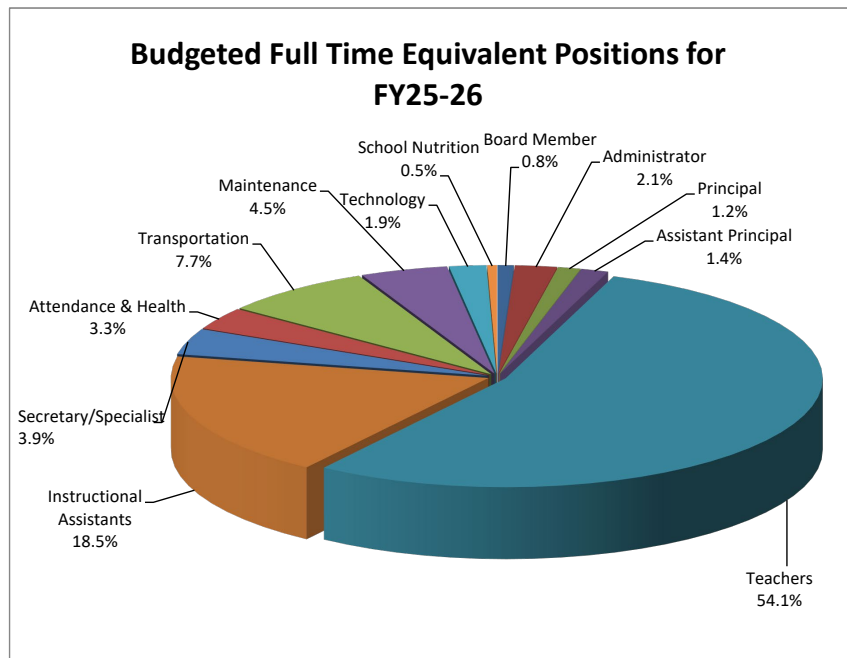
Year	Bachelor Degree		Masters Degree		Doctorate Degree	
	Minimum	Maximum	Minimum	Maximum	Minimum	Maximum
2015-16	42,000	60,328	45,776	64,104	47,597	65,925
2016-17	42,000	61,710	45,776	66,035	47,597	68,122
2017-18	42,000	63,469	45,776	68,494	47,597	70,919
2018-19	42,000	64,516	45,776	69,958	47,597	72,584
2019-20	42,714	65,613	46,554	71,182	48,406	73,818
2020-21*	42,119	64,697	45,905	70,155	47,732	72,788
2021-22	44,514	67,725	48,655	74,025	50,208	76,388
2022-23	46,740	71,097	51,088	77,711	52,718	80,191
2023-24	48,880	74,352	53,426	81,268	55,132	83,862
2024-25	50,605	76,977	55,313	84,138	57,078	86,822
2025-26	51,899	78,945	56,726	86,288	58,536	89,042

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

Source: Human Resources

Salem City Schools
Full Time Equivalent (FTE) Positions

Positions	2016-17 FTE's	2017-18 FTE's	2018-19 FTE's	2019-20 FTE's	2020-21 FTE's	2021-22 FTE's	2022-23 FTE's	2023-24 FTE's	2024-25 Budgeted	2025-26 Budgeted
Board Member	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0
Administrator	9.7	8.5	9.1	9.1	9.7	9.1	9.9	7.1	8.5	13.0
Principal	6.0	6.0	6.0	6.0	6.0	6.0	6.0	7.0	6.0	7.0
Assistant Principal	9.0	9.0	9.5	8.5	8.5	8.5	8.5	8.5	8.5	8.5
Teachers	300.5	303.5	306.6	307.7	312.3	335.2	332.3	331.8	325.6	327.7
Instructional Assistants	71.7	72.1	71.6	74.3	91.2	98.2	106.7	109.2	85.1	112.0
Secretary/Specialist	21.7	21.6	22.8	24.9	24.8	24.5	23.2	21.7	22.6	23.5
Attendance & Health	10.4	10.5	10.3	10.5	10.9	12.7	13.4	13.8	20.0	20.2
Transportation	27.5	30.4	30.0	30.6	30.0	34.3	37.9	37.9	32.8	46.8
Maintenance (2)	37.6	37.3	38.0	39.3	39.6	38.6	39.0	36.0	41.1	27.0
Technology	9.8	10.8	10.8	10.7	10.7	11.7	12.2	13.5	10.7	11.5
School Nutrition (1)	20.0	14.6	10.8	6.0	5.0	5.0	5.0	3.0	3.0	3.0
Totals	528.8	529.2	530.5	532.6	553.7	588.7	599.1	594.4	568.9	605.2



For FY26, a total of thirty-six and one third positions were added due to needed services including a VPI classroom was added to West Salem Elementary which included one teacher and one instructional assistant, one Math teacher and Andrew Lewis Middle School, four Instructional Assistants across the Division, one part-time Criminal Justice teacher at Salem High School.

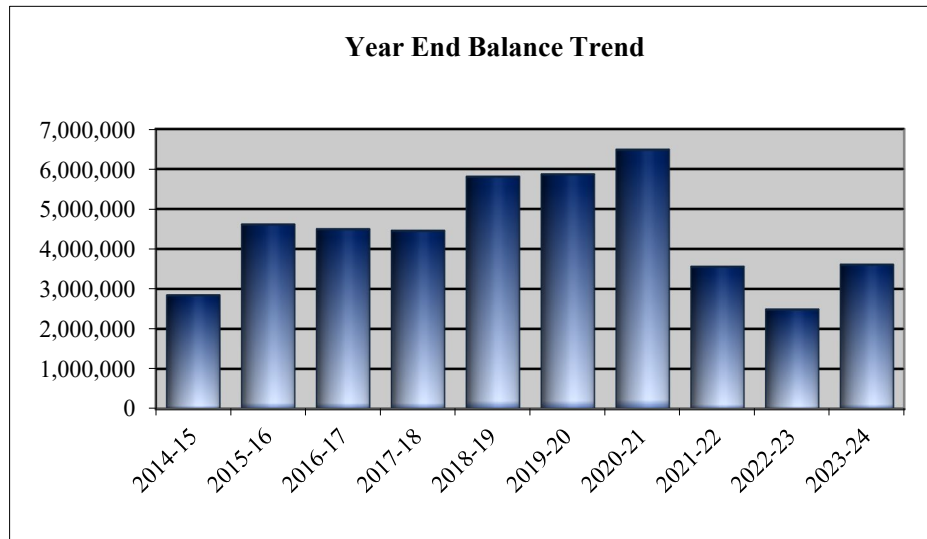
- (1) School Nutrition program outsourced. Employees replaced due to attrition are employees of The Nutrition Group.
- (2) Building Maintenance program has been outsourced. Employees replaced due to attrition are employees of Next Level Solutions through 8/31/25 and then HES starting 9/1/25.

Source: Business Office and Annual School Report

Salem City Schools

Fund Balance

Year	General Fund Budget	Fund Balance *	Fund Balance as a % of Budget
2014-15	41,810,231	2,839,998	6.79%
2015-16	42,287,112	4,610,189	10.90%
2016-17	42,101,990	4,493,379	10.67%
2017-18	42,643,951	4,452,745	10.44%
2018-19	42,643,951	5,805,954	13.61%
2019-20	43,554,396	5,863,629	13.46%
2020-21	44,471,618	6,481,099	14.57%
2021-22	45,691,446	3,554,216	7.78%
2022-23	47,585,435	2,484,757	5.22%
2023-24	50,793,616	3,606,282	7.10%



* Fund balance includes General Funds and Grant Funds

Source: City of Salem Finance Department

Salem City Schools

Composite Index of Local Ability to Pay

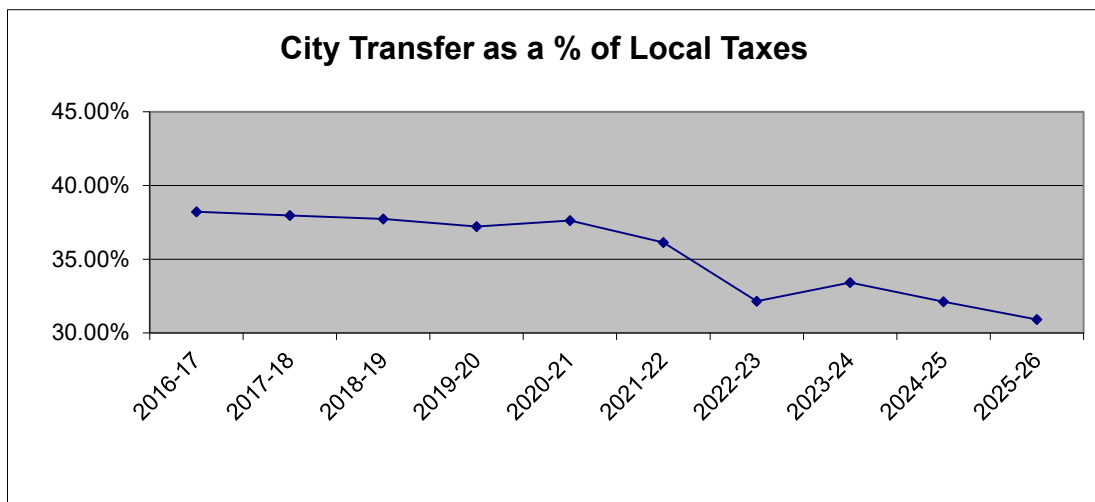
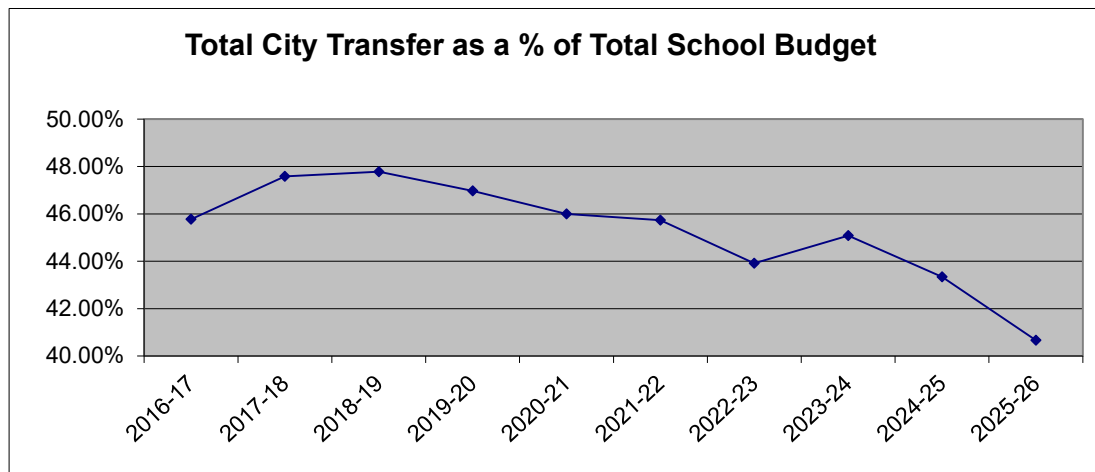
Year	Salem	Bedford County	Botetourt County	Craig County	Floyd County	Franklin County	Montgomery County	Roanoke City	Roanoke County
2016-18	0.3704	0.3132	0.3766	0.3026	0.3402	0.3948	0.3832	0.3443	0.3587
2018-20	0.3715	0.3132	0.3856	0.3235	0.3337	0.3954	0.3920	0.3416	0.3620
2020-22	0.3641	0.3132	0.3975	0.3336	0.3418	0.3953	0.3979	0.3284	0.3660
2022-24	0.3713	0.3132	0.4091	0.3362	0.3513	0.3982	0.4214	0.3387	0.3643
2024-26	0.3632	0.3132	0.4068	0.3629	0.4596	0.4041	0.4041	0.3388	0.3635

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

Source: Virginia Department of Education

Salem City Schools Local Appropriation

Year	Adopted Local Appropriation*	Increase (Decrease)	% Increase	Total Budget	% of Budget	Budgeted Local Tax Revenue	% of Local Revenue
2016-17	19,270,796	-	0.00%	42,101,990	45.77%	50,421,309	38.22%
2017-18	19,633,236	362,440	1.88%	41,263,304	47.58%	51,702,447	37.97%
2018-19	20,375,621	742,385	3.78%	42,643,951	47.78%	53,992,065	37.74%
2019-20	20,455,621	80,000	0.39%	43,554,396	46.97%	54,969,638	37.21%
2020-21	20,455,621	-	0.00%	44,471,618	46.00%	54,380,443	37.62%
2021-22	20,897,899	442,278	2.16%	45,691,446	45.74%	57,818,115	36.14%
2022-23	20,897,899 **	-	0.00%	47,585,435	43.92%	64,997,491	32.15%
2023-24	22,896,130 ***	1,998,231	9.56%	50,793,616	45.08%	68,515,926	33.42%
2024-25	23,781,130	885,000	3.87%	54,877,105	43.34%	74,051,583	32.11%
2025-26	24,213,041	431,911	1.82%	59,545,236	40.66%	78,333,953	30.91%



* Debt Service not shown

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

*** Subsequent to the budget adoption, City Council agreed to appropriate \$1,098,231 to the school division to balance the budget. The budget was amended after July 1.

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

Salem City Schools

Required Local Match

Year	General Fund Budget	Estimated Local Match	Budgeted Local Funding	% in Excess of Match
2015-16	42,287,112	8,240,909	21,729,620	264%
2016-17	42,101,990	8,233,579	21,393,998	260%
2017-18	41,263,304	8,317,911	19,633,236	236%
2018-19	42,643,951	8,862,641	20,375,621	230%
2019-20	43,554,396	8,829,941	20,445,621	232%
2020-21	44,471,618	9,576,691	20,445,621	213%
2021-22	45,691,446	9,319,182	20,897,899	224%
2022-23	47,585,435	10,477,950	20,897,899	199%
2023-24	49,695,385	10,151,310	21,797,899	215%
2024-25	54,500,420	11,773,965	23,781,130	202%
2025-26	59,545,236	13,094,752	24,213,041	185%

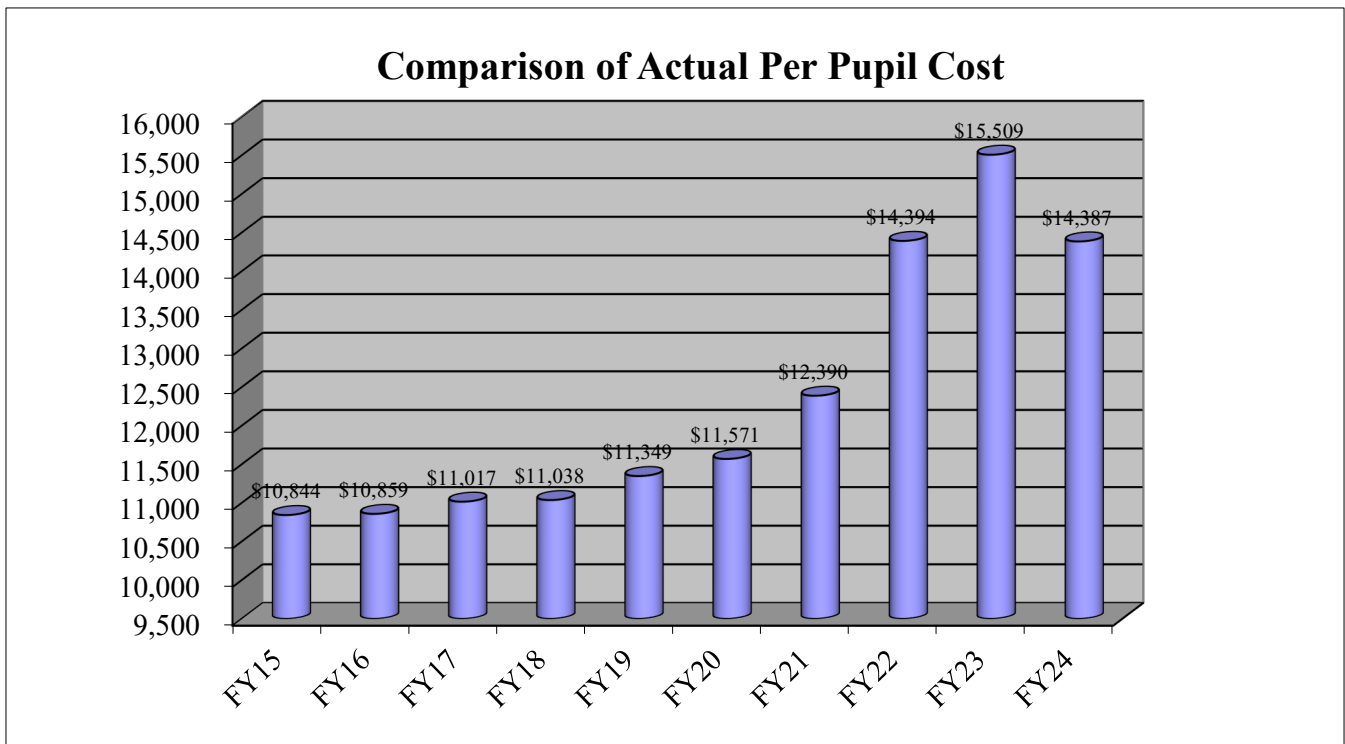
The school division is required to satisfy required local effort to receive state funding for education. The above amounts represent the estimated required local match included in the General Assembly adopted budgets for the past ten years. This table is compiled using available data.

Source: Business Office

Salem City Schools

Actual Per Pupil Cost

Year	End of Year ADM	Per Pupil Cost				Total
		Local	State Aid	Sales Tax	Federal Aid	
2014-15	3,845	5,117	4,151	938	638	10,844
2015-16	3,783	5,079	4,179	985	615	10,859
2016-17	3,852	5,190	4,213	974	640	11,017
2017-18	3,945	5,054	4,432	915	638	11,038
2018-19	3,941	5,103	4,583	983	680	11,349
2019-20	3,918	5,029	4,717	1,065	760	11,571
2020-21	3,810	4,797	5,198	1,212	1,183	12,390
2021-22	3,770	5,420	5,406	1,430	2,138	14,394
2022-23	3,710	6,598	5,655	1,357	1,899	15,509
2023-24	4,272	5,551	6,570	1,077	1,189	14,387



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

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

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

School Debt Outstanding	Balance 7/1/2024	Issuances	Principal Payment	Balance 6/30/2025
2012A Public Improvement Bonds (1)	4,295,250	-	(477,250)	3,818,000
2013 Public Improvement Bonds (2)	2,736,875	-	(275,575)	2,461,300
2020 Public Improvement Bonds (3)	23,395,000	-	(1,055,000)	22,340,000
Total Outstanding Debt	<u>\$ 30,427,125</u>	<u>\$ -</u>	<u>\$ (1,807,825)</u>	<u>\$ 28,619,300</u>

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

Notes:

- (1) South Salem Elementary; Payoff in FY2033
- (2) South Salem Elementary; Payoff in FY2034
- (3) Salem High School; Payoff in FY2040

Source: Salem City Finance Department

City of Salem, Virginia

Assessed Value and Actual Value of Taxable Property

Year	Real Estate		Personal Property		Machinery and Tools		Public Service Corporation		Mobile Homes		Total Taxable Assessed Value	Total Direct Tax Rate
	Assessed Value	Direct Tax Rate	Assessed Value	Direct Tax Rate	Assessed Value	Direct Tax Rate	Assessed Value	Direct Tax Rate	Assessed Value	Direct Tax Rate		
2014-15	2,012,050,247	1.18	282,311,121	3.20	91,977,805	3.20	40,513,445	1.18	1,195,515	1.18	2,428,048,133	1.50
2015-16	2,022,951,024	1.18	295,173,346	3.25	91,322,128	3.20	41,308,358	1.18	1,059,063	1.18	2,451,813,919	1.50
2016-17	2,054,446,049	1.18	312,495,313	3.25	89,186,639	3.20	44,507,648	1.18	984,368	1.18	2,501,620,017	1.51
2017-18	2,092,863,676	1.18	306,890,700	3.25	97,999,444	3.20	51,247,569	1.18	816,174	1.18	2,549,817,563	1.50
2018-19	2,144,567,539	1.18	310,426,127	3.25	91,646,255	3.20	53,418,469	1.18	749,392	1.18	2,600,807,782	1.51
2019-20	2,223,003,261	1.20	319,099,250	3.40	98,084,487	3.20	60,840,085	1.20	758,822	1.20	2,701,785,905	1.54
2020-21	2,296,615,563	1.20	346,874,881	3.40	99,551,587	3.20	64,324,330	1.20	827,954	1.20	2,808,194,315	1.54
2021-22	2,384,635,100	1.20	417,131,385	3.40	102,879,430	3.20	65,235,010	1.20	741,052	1.20	2,970,621,977	1.54
2022-23	2,531,447,388	1.20	409,058,153	3.40	98,620,864	3.20	62,248,749	1.20	732,557	1.20	3,102,107,711	1.55
2023-24	2,790,455,995	1.20	419,542,318	3.40	108,078,260	3.20	66,002,253	1.20	690,909	1.20	3,384,769,735	1.53

Note:

Tax rates are per \$100 of assessed value

Source: City of Salem Finance Department

City of Salem, Virginia
Property Tax Levies and Collections

Calendar Year Ended December 31,	Taxes Levied For the Calendar Year	Collected within the Calendar Year of the Levy		Supplemental Assessments & Exonerations Levied in Subsequent Years	Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy			Amount	Percentage of Levy
2015	33,407,499	31,903,905	95.50%	(62,546)	1,334,740	33,238,645	99.67%
2016	33,896,364	32,608,317	96.20%	(19,524)	1,222,632	33,830,949	99.86%
2017	35,253,119	34,012,836	96.48%	(71,996)	1,139,133	35,151,969	99.92%
2018	35,837,963	34,375,408	95.92%	(350,519)	1,076,503	35,451,911	99.90%
2019	36,274,839	35,191,478	97.01%	170,855	1,210,976	36,402,454	99.88%
2020	38,547,607	35,634,651	92.44%	29,391	2,644,934	38,279,585	99.23%
2021	40,322,441	38,719,642	96.03%	(4,000)	1,273,413	39,993,055	99.19%
2022	43,896,135	41,921,818	95.50%	43,953	1,586,298	43,508,116	99.02%
2023	45,280,224	43,064,907	95.11%	27,315	1,585,515	44,650,422	98.55%
2024	49,017,765	46,765,355	95.40%	-	-	46,765,355	95.40%

Source: City of Salem Finance Department

City of Salem, Virginia

Demographic Data

A. Date founded	1802	G. Education	
First charter adopted	1806	Number of elementary schools	4
B. Form of government	Council-Manager	Number of middle schools	1
C. Area	14.4	Number of high schools	1
D. Population	25,099	Average Daily Membership (3/31/24)	4,141
Per capita income	\$59,109	H. Parks and Recreation	
City bond rating (S & P Global Ratings)	AA+	Number of parks/athletic fields	15
E. Fire and Rescue protection		Total park acreage	495
Number of fire/rescue stations	3	Number of community/rec center	1
Emergence Responses - fire	96	Number of dog parks	1
F. Police protection		Number of golf courses	1
Number of stations	1	I. Libraries	
Calls for service	39,674	Number of sites	1
Accidents	937	Patrons visits	71,993
DUI Arrests	125	Total circulation	163,539
		J. Unemployment Rate as of 6/30/2024	3.2%

Source: City of Salem Finance Department

AAL – Actuarial Accrued Liability

ABE – Adult Basic Education

ACT – American College Test

ADM – Average Daily Membership

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

AED – Automated External Defibrillator

AIIMS – Alternative Instructional Individualized Methods for Success

ALMS – Andrew Lewis Middle School

AP – Advanced Placement.

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

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

ARC – Annual Required Contributions

ASBO – Association of School Business Officials

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

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

BD – Behavior Disorder

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

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

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

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

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

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

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

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

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

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

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

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

CIP – Capital Improvement Program

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

COVID-19 – Coronavirus Disease 2019

CPR – Cardiopulmonary Resuscitation

CTE – Career and Technical Education

Debt – An obligation resulting from the borrowing of money.

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

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

DMAS – Department of Medical Assistance Services

ED – Emotional Disturbance

EL – English Learners

EMH – Educable Mentally Handicapped

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

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

ESC – Eastern States Consortium

ESEA – Elementary and Secondary Education

ESL – English as a Second Language

ESSA – Every Student Succeeds Act

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

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

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

FICA – Federal Insurance Contribution Act

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

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

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

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

FY – Fiscal Year



GAE – General Adult Education

GASB – Government Accounting Standards Board

GED – General Education Development

GEER – Governor’s Emergency Education Relief Fund

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

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

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

HR - Human Resources

HVAC – Heating, Ventilation, Air Conditioning

IB – International Baccalaureate

ID – Intellectual Disability

IDEA – Individuals with Disabilities Act

ILO – Intended Learning Outcomes

ISAEP – Individual Student Alternative Education Plan

IT – Information Technology

ITRT – Information Technology Resource Teacher

LCI – Local Composite Index

LD – Learning Disabled

LEP – Limited English Proficient

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

MAP® – Measures of Academic Progress®

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

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

NBC – National Board Certified

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

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

OPEB – Other Postemployment Benefits

OSHA – Occupational Safety and Health Administration

OT – Overtime

PALS – Phonological Awareness Literacy Screening

PBIS – Positive Behavioral Interventions and Supports

PD – Professional Development

PEP – Physical Education Program

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

PSAT – Preliminary SAT Test

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

REWIP – Retirement: Extended Work Incentive Program

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

SAT – Scholastic Aptitude Test

SHS – Salem High School

SOQ – Standards of Quality

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

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

SWD – Students with Disabilities

SY – School Year

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

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

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

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

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

UAAL – Unfunded Accrued Actuarial Liability

VDOE – Virginia Department of Education

VHSL – Virginia High School League

VIP – Virginia Index of Performance

VPI – Virginia Preschool Initiative

VPSA – Virginia Public School Authority

VRS – Virginia Retirement System



VTTS – Virginia Tiered Systems of Supports

VWCC – Virginia Western Community College

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

YMCA – Young Men’s Christian Association



Compensation Plan

Back of Tab



SALEM CITY SCHOOLS

COMPENSATION PLAN – SALARY SCALES FOR 2025 – 2026

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



**SALEM CITY SCHOOLS
2025 - 2026
TEACHER, SCHOOL COUNSELOR, LIBRARY/MEDIA SPECIALIST,
SPEECH/LANGUAGE PATHOLOGIST, INSTRUCTIONAL COACH**

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

Years of Experience	Bachelors	Bachelors +12 hours	Bachelors +24 hours	Masters	Masters +12 hours	Masters +24 hours	Doctorate
0	\$51,899	\$53,105	\$54,915	\$56,726	\$57,330	\$57,933	\$58,536
1	52,629	53,853	55,688	57,525	58,137	58,748	59,361
2	53,370	54,611	56,472	58,335	58,956	59,576	60,196
3	54,122	55,380	57,268	59,156	59,786	60,414	61,044
4	54,884	56,160	58,074	59,989	60,628	61,265	61,904
5	55,657	56,950	58,892	60,834	61,481	62,128	62,775
6	56,440	57,752	59,721	61,690	62,347	63,002	63,659
7	57,235	58,565	60,562	62,559	63,225	63,890	64,555
8	58,041	59,390	61,414	63,440	64,115	64,789	65,464
9	58,858	60,226	62,279	64,333	65,018	65,701	66,386
10	59,687	61,074	63,156	65,239	65,933	66,626	67,321
11	60,527	61,934	64,045	66,158	66,862	67,564	68,269
12	61,379	62,806	64,947	67,089	67,803	68,516	69,230
13	62,244	63,691	65,861	68,034	68,758	69,480	70,205
14	63,120	64,587	66,789	68,992	69,726	70,459	71,193
15	64,009	65,497	67,729	69,963	70,708	71,451	72,195
16	64,910	66,419	68,683	70,948	71,703	72,457	73,212
17	65,824	67,354	69,650	71,947	72,713	73,477	74,243
18	66,751	68,302	70,631	72,960	73,736	74,512	75,288
19	67,691	69,264	71,625	73,987	74,775	75,561	76,348
20	68,644	70,239	72,633	75,029	75,828	76,625	77,423
21	69,610	71,228	73,656	76,085	76,895	77,704	78,513
22	70,590	72,231	74,693	77,157	77,978	78,798	79,619
23	71,584	73,248	75,745	78,243	79,076	79,907	80,740
24	72,592	74,280	76,811	79,345	80,189	81,032	81,877
25	73,614	75,325	77,893	80,462	81,318	82,173	83,029
26	74,651	76,386	78,990	81,595	82,463	83,330	84,198
27	75,702	77,462	80,102	82,744	83,624	84,503	85,384
28	76,768	78,552	81,230	83,909	84,802	85,693	86,586
29	77,849	79,658	82,373	85,090	85,996	86,900	87,805
30+	78,945	80,780	83,533	86,288	87,207	88,123	89,042

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

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

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



Salem City Schools
Pay Schedule for Extra-Curricular Activities
2025 - 2026

Base Factor = \$50,000		Experience Factor = \$100		Percentage Factors									
Years Experience	21%	14%	10%	9%	8%	7%	6%	5%	4%	3%	2%	1%	
0	\$10,500	\$7,000	\$5,000	\$4,500	\$4,000	\$3,500	\$3,000	\$2,500	\$2,000	\$1,500	\$1,000	\$500	
1	\$10,521	\$7,014	\$5,010	\$4,509	\$4,008	\$3,507	\$3,006	\$2,505	\$2,004	\$1,503	\$1,002	\$501	
2	\$10,542	\$7,028	\$5,020	\$4,518	\$4,016	\$3,514	\$3,012	\$2,510	\$2,008	\$1,506	\$1,004	\$502	
3	\$10,563	\$7,042	\$5,030	\$4,527	\$4,024	\$3,521	\$3,018	\$2,515	\$2,012	\$1,509	\$1,006	\$503	
4	\$10,584	\$7,056	\$5,040	\$4,536	\$4,032	\$3,528	\$3,024	\$2,520	\$2,016	\$1,512	\$1,008	\$504	
5	\$10,605	\$7,070	\$5,050	\$4,545	\$4,040	\$3,535	\$3,030	\$2,525	\$2,020	\$1,515	\$1,010	\$505	
6	\$10,626	\$7,084	\$5,060	\$4,554	\$4,048	\$3,542	\$3,036	\$2,530	\$2,024	\$1,518	\$1,012	\$506	
7	\$10,647	\$7,098	\$5,070	\$4,563	\$4,056	\$3,549	\$3,042	\$2,535	\$2,028	\$1,521	\$1,014	\$507	
8	\$10,668	\$7,112	\$5,080	\$4,572	\$4,064	\$3,556	\$3,048	\$2,540	\$2,032	\$1,524	\$1,016	\$508	
9	\$10,689	\$7,126	\$5,090	\$4,581	\$4,072	\$3,563	\$3,054	\$2,545	\$2,036	\$1,527	\$1,018	\$509	
10	\$10,710	\$7,140	\$5,100	\$4,590	\$4,080	\$3,570	\$3,060	\$2,550	\$2,040	\$1,530	\$1,020	\$510	
11	\$10,731	\$7,154	\$5,110	\$4,599	\$4,088	\$3,577	\$3,066	\$2,555	\$2,044	\$1,533	\$1,022	\$511	
12	\$10,752	\$7,168	\$5,120	\$4,608	\$4,096	\$3,584	\$3,072	\$2,560	\$2,048	\$1,536	\$1,024	\$512	
13	\$10,773	\$7,182	\$5,130	\$4,617	\$4,104	\$3,591	\$3,078	\$2,565	\$2,052	\$1,539	\$1,026	\$513	
14	\$10,794	\$7,196	\$5,140	\$4,626	\$4,112	\$3,598	\$3,084	\$2,570	\$2,056	\$1,542	\$1,028	\$514	
15	\$10,815	\$7,210	\$5,150	\$4,635	\$4,120	\$3,605	\$3,090	\$2,575	\$2,060	\$1,545	\$1,030	\$515	
16	\$10,836	\$7,224	\$5,160	\$4,644	\$4,128	\$3,612	\$3,096	\$2,580	\$2,064	\$1,548	\$1,032	\$516	
17	\$10,857	\$7,238	\$5,170	\$4,653	\$4,136	\$3,619	\$3,102	\$2,585	\$2,068	\$1,551	\$1,034	\$517	
18	\$10,878	\$7,252	\$5,180	\$4,662	\$4,144	\$3,626	\$3,108	\$2,590	\$2,072	\$1,554	\$1,036	\$518	
19	\$10,899	\$7,266	\$5,190	\$4,671	\$4,152	\$3,633	\$3,114	\$2,595	\$2,076	\$1,557	\$1,038	\$519	
20	\$10,920	\$7,280	\$5,200	\$4,680	\$4,160	\$3,640	\$3,120	\$2,600	\$2,080	\$1,560	\$1,040	\$520	
21	\$10,941	\$7,294	\$5,210	\$4,689	\$4,168	\$3,647	\$3,126	\$2,605	\$2,084	\$1,563	\$1,042	\$521	
22	\$10,962	\$7,308	\$5,220	\$4,698	\$4,176	\$3,654	\$3,132	\$2,610	\$2,088	\$1,566	\$1,044	\$522	
23	\$10,983	\$7,322	\$5,230	\$4,707	\$4,184	\$3,661	\$3,138	\$2,615	\$2,092	\$1,569	\$1,046	\$523	
24	\$11,004	\$7,336	\$5,240	\$4,716	\$4,192	\$3,668	\$3,144	\$2,620	\$2,096	\$1,572	\$1,048	\$524	
25	\$11,025	\$7,350	\$5,250	\$4,725	\$4,200	\$3,675	\$3,150	\$2,625	\$2,100	\$1,575	\$1,050	\$525	
26	\$11,046	\$7,364	\$5,260	\$4,734	\$4,208	\$3,682	\$3,156	\$2,630	\$2,104	\$1,578	\$1,052	\$526	
27	\$11,067	\$7,378	\$5,270	\$4,743	\$4,216	\$3,689	\$3,162	\$2,635	\$2,108	\$1,581	\$1,054	\$527	
28	\$11,088	\$7,392	\$5,280	\$4,752	\$4,224	\$3,696	\$3,168	\$2,640	\$2,112	\$1,584	\$1,056	\$528	
29	\$11,109	\$7,406	\$5,290	\$4,761	\$4,232	\$3,703	\$3,174	\$2,645	\$2,116	\$1,587	\$1,058	\$529	
30	\$11,130	\$7,420	\$5,300	\$4,770	\$4,240	\$3,710	\$3,180	\$2,650	\$2,120	\$1,590	\$1,060	\$530	

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



Salem City Schools
Pay Percentage Factors for VHSL Activities
2025 - 2026
 Base Factor: \$50,000

Length of Season (0.2% x Number of Weeks)

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

Number of Participants

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

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

Summer Adjustment

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

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

Head Coach Program Administration

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

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

coaches hired after July 1, 2014

@ coaches hired before July 1, 2014

Number of Contests

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

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

Assistant Coaches (0.5% x Number of Assistants)

	SHS	ALMS

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

Years of Experience

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

VHSL Activity Supplement Market Adjustments

Lacrosse Head Coach - \$600

Wrestling Head Coach - \$200

Clothing Allowance

\$100 per coach per season worked paid during the first pay of the season

Salem City Schools
Salary Supplements for 2025 - 2026

Assignment	Amount
Instructional Supplements	\$1,600
Coordinators	
Instructional Coach	
School Nurse Coordinator	\$2,500
Department Chair	
Andrew Lewis Middle School	\$1,600
Salem High School	\$1,800
Grade Team Leader	
Andrew Lewis Middle School	\$500
Clinical Faculty Lead Teachers	\$300
SISNA Special Education Instructional Assistants	\$500
Multiple School Locations	
Football Equipment Manager	
Salem High School	\$2,500
Indoor Drumline Supplement	
Salem High School	\$1,042
Girls Who Code Supplement	
Andrew Lewis Middle School	\$1,042
School Food Pantry Clothing Program Sponsor	\$1,042
Andrew Lewis Middle School	
Custodial Night Supervisor	
Salem High School	\$1,060
Andrew Lewis Middle School	\$1,060
National Board Certification Teacher Supplement	\$2,500
National Board Certification for School Nurses	\$2,500
Virginia Tiered Systems of Support (VTSS) Coach	\$800



Grade S02
Cafeteria Monitor
Custodian Aide
Reprographics Aide
2025 - 2026

Step	Hourly Rate	3 hours/day 180 days/year

1	13.30067	\$ 7,182
2	13.49817	7,289
3	13.69860	7,397
4	13.90201	7,507
5	14.10844	7,619
6	14.31793	7,732
7	14.53054	7,846
8	14.74630	7,963
9	14.96526	8,081
10	15.18748	8,201
11	15.41300	8,323
12	15.64186	8,447
13	15.87413	8,572
14	16.10984	8,699
15	16.34905	8,828
16	16.59182	8,960
17	16.83818	9,093
18	17.08821	9,228
19	17.34195	9,365
20	17.59946	9,504
21	17.86079	9,645
22	18.12600	9,788
23	18.39515	9,933
24	18.66830	10,081
25	18.94550	10,231
26	19.22682	10,382
27	19.51232	10,537
28	19.80205	10,693
29	20.09609	10,852
30	20.39449	11,013

Benefits for 10-month Part-Time Cafeteria Monitor, Custodian Aide, & Reprographics Aide (180 day)

1 day of sick leave per month of contract

Hourly Rate for Substitute Cafeteria Monitor: \$ 13.69860 per hour

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

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



**Grade S03
Custodian
2025 - 2026**

Step	Hourly Rate	3 hours/day 180 days/year	4 hours/day 210 days/year	8 hours/day 210 days/year	8 hours/day 260 days/year
1	\$ 13.96570	\$ 7,541	\$ 11,731	\$ 23,462	\$ 29,049
2	14.17308	7,653	11,905	23,811	29,480
3	14.38353	7,767	12,082	24,164	29,918
4	14.59711	7,882	12,262	24,523	30,362
5	14.81386	7,999	12,444	24,887	30,813
6	15.03383	8,118	12,628	25,257	31,270
7	15.25706	8,239	12,816	25,632	31,735
8	15.48361	8,361	13,006	26,012	32,206
9	15.71353	8,485	13,199	26,399	32,684
10	15.94686	8,611	13,395	26,791	33,169
11	16.18365	8,739	13,594	27,189	33,662
12	16.42396	8,869	13,796	27,592	34,162
13	16.66783	9,001	14,001	28,002	34,669
14	16.91533	9,134	14,209	28,418	35,184
15	17.16650	9,270	14,420	28,840	35,706
16	17.42141	9,408	14,634	29,268	36,237
17	17.68009	9,547	14,851	29,703	36,775
18	17.94262	9,689	15,072	30,144	37,321
19	18.20905	9,833	15,296	30,591	37,875
20	18.47943	9,979	15,523	31,045	38,437
21	18.75383	10,127	15,753	31,506	39,008
22	19.03230	10,277	15,987	31,974	39,587
23	19.31491	10,430	16,225	32,449	40,175
24	19.60172	10,585	16,465	32,931	40,772
25	19.89278	10,742	16,710	33,420	41,377
26	20.18816	10,902	16,958	33,916	41,991
27	20.48793	11,063	17,210	34,420	42,615
28	20.79216	11,228	17,465	34,931	43,248
29	21.10089	11,394	17,725	35,450	43,890
30	21.41422	11,564	17,988	35,976	44,542

Benefits for 10-month Full-Time Custodian (210 Day)

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

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

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

Benefits for 10-month Part-Time Custodian (180 Day and 210 Day)

1 day of sick leave per month of contract

Hourly Rate for Substitute Custodian: \$13.96570 per hour

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

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



Grade S04
Custodian/Courier
Food Service Staff
2025 - 2026

Step	Hourly Rate	6.5 hours/day 190 days/year	7 hours/day 190 days/year	7.5 hours/day 190 days/year	8 hours/day 260 days/year
1	\$ 14.66399	\$ 18,110	\$ 19,503	\$ 20,896	\$ 30,501
2	14.88173	18,379	19,793	21,206	30,954
3	15.10271	18,652	20,087	21,521	31,414
4	15.32697	18,929	20,385	21,841	31,880
5	15.55455	19,210	20,688	22,165	32,353
6	15.78552	19,495	20,995	22,494	32,834
7	16.01992	19,785	21,306	22,828	33,321
8	16.25779	20,078	21,623	23,167	33,816
9	16.49920	20,377	21,944	23,511	34,318
10	16.74420	20,679	22,270	23,860	34,828
11	16.99283	20,986	22,600	24,215	35,345
12	17.24515	21,298	22,936	24,574	35,870
13	17.50122	21,614	23,277	24,939	36,403
14	17.76110	21,935	23,622	25,310	36,943
15	18.02483	22,261	23,973	25,685	37,492
16	18.29248	22,591	24,329	26,067	38,048
17	18.56410	22,927	24,690	26,454	38,613
18	18.83975	23,267	25,057	26,847	39,187
19	19.11950	23,613	25,429	27,245	39,769
20	19.40340	23,963	25,807	27,650	40,359
21	19.69152	24,319	26,190	28,060	40,958
22	19.98392	24,680	26,579	28,477	41,567
23	20.28066	25,047	26,973	28,900	42,184
24	20.58180	25,419	27,374	29,329	42,810
25	20.88742	25,796	27,780	29,765	43,446
26	21.19757	26,179	28,193	30,207	44,091
27	21.51233	26,568	28,611	30,655	44,746
28	21.83176	26,962	29,036	31,110	45,410
29	22.15594	27,363	29,467	31,572	46,084
30	22.48493	27,769	29,905	32,041	46,769

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

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

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

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

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

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



Grade S05
School Bus Aide
2025 - 2026

Step	Hourly Rate	5 hours/day 187 days/year

1	\$ 15.39719	\$ 14,396
2	15.62582	14,610
3	15.85784	14,827
4	16.09331	15,047
5	16.33228	15,271
6	16.57480	15,497
7	16.82091	15,728
8	17.07068	15,961
9	17.32416	16,198
10	17.58141	16,439
11	17.84247	16,683
12	18.10741	16,930
13	18.37629	17,182
14	18.64915	17,437
15	18.92607	17,696
16	19.20710	17,959
17	19.49230	18,225
18	19.78174	18,496
19	20.07548	18,771
20	20.37357	19,049
21	20.67610	19,332
22	20.98311	19,619
23	21.29469	19,911
24	21.61089	20,206
25	21.93179	20,506
26	22.25745	20,811
27	22.58795	21,120
28	22.92335	21,433
29	23.26374	21,752
30	23.60918	22,075

Benefits for 10-month Full-Time School Bus Aide (187 day)

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

Hourly Rate for Substitute School Bus Aide: \$ 15.39719 per hour

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

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



Grade S06
Car/Van Driver
Instructional Assistant
Office Aide
2025 - 2026

Step	Hourly Rate	3.25 hours/day 182 days/year	4 hours/day 176 days/year	4 hours/day 180 days/year	5 hours/day 187 days/year	7 hours/day 189 days/year
1	\$ 16.16705	\$ 9,563	\$ 11,382	\$ 11,640	\$ 15,116	\$ 21,389
2	16.40711	9,705	11,551	\$ 11,813	15,341	21,707
3	16.65074	9,849	11,722	\$ 11,989	15,568	22,029
4	16.89798	9,995	11,896	\$ 12,167	15,800	22,356
5	17.14890	10,144	12,073	\$ 12,347	16,034	22,688
6	17.40354	10,294	12,252	\$ 12,531	16,272	23,025
7	17.66196	10,447	12,434	\$ 12,717	16,514	23,367
8	17.92422	10,602	12,619	\$ 12,905	16,759	23,714
9	18.19037	10,760	12,806	\$ 13,097	17,008	24,066
10	18.46048	10,919	12,996	\$ 13,292	17,261	24,423
11	18.73459	11,082	13,189	\$ 13,489	17,517	24,786
12	19.01278	11,246	13,385	\$ 13,689	17,777	25,154
13	19.29510	11,413	13,584	\$ 13,892	18,041	25,527
14	19.58161	11,583	13,785	\$ 14,099	18,309	25,906
15	19.87237	11,755	13,990	\$ 14,308	18,581	26,291
16	20.16746	11,929	14,198	\$ 14,521	18,857	26,682
17	20.46692	12,106	14,409	\$ 14,736	19,137	27,078
18	20.77083	12,286	14,623	\$ 14,955	19,421	27,480
19	21.07925	12,468	14,840	\$ 15,177	19,709	27,888
20	21.39225	12,654	15,060	\$ 15,402	20,002	28,302
21	21.70990	12,841	15,284	\$ 15,631	20,299	28,722
22	22.03227	13,032	15,511	\$ 15,863	20,600	29,149
23	22.35942	13,226	15,741	\$ 16,099	20,906	29,582
24	22.69144	13,422	15,975	\$ 16,338	21,216	30,021
25	23.02838	13,621	16,212	\$ 16,580	21,532	30,467
26	23.37032	13,824	16,453	\$ 16,827	21,851	30,919
27	23.71734	14,029	16,697	\$ 17,076	22,176	31,378
28	24.06952	14,237	16,945	\$ 17,330	22,505	31,844
29	24.42692	14,449	17,197	\$ 17,587	22,839	32,317
30	24.78963	14,663	17,452	\$ 17,849	23,178	32,797

Benefits for 10-month Full-Time Instructional Assistants, Office Aide (189 day) and Car/Van Driver (187 day)

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

Benefits for 10-month Part-Time Instructional Assistants (182 day) and 10-month Part-Time Car/Van Drivers (176 day)

1 day of sick leave per month of contract

Hourly Rate for Substitute Instructional Assistant & Office Aide: **\$ 16.16705**

Hourly Rate for Substitute Special Education Instructional Assistant: **\$ 17.40354**

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

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



Grade S07
Receptionist
2025 - 2026

Step	Hourly Rate	8 hours/day 260 days/year
1	\$ 16.97540	\$ 35,309
2	\$ 17.22746	35,833
3	\$ 17.48327	36,365
4	\$ 17.74288	36,905
5	\$ 18.00634	37,453
6	\$ 18.27371	38,009
7	\$ 18.54506	38,574
8	\$ 18.82043	39,146
9	\$ 19.09989	39,728
10	\$ 19.38350	40,318
11	\$ 19.67132	40,916
12	\$ 19.96342	41,524
13	\$ 20.25985	42,140
14	\$ 20.56069	42,766
15	\$ 20.86599	43,401
16	\$ 21.17583	44,046
17	\$ 21.49026	44,700
18	\$ 21.80937	45,363
19	\$ 22.13321	46,037
20	\$ 22.46187	46,721
21	\$ 22.79540	47,414
22	\$ 23.13388	48,118
23	\$ 23.47740	48,833
24	\$ 23.82601	49,558
25	\$ 24.17980	50,294
26	\$ 24.53884	51,041
27	\$ 24.90321	51,799
28	\$ 25.27299	52,568
29	\$ 25.64827	53,348
30	\$ 26.02912	54,141

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

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

All employee benefits are based on current School Board policies and are subject to amendment.
All Annual Salary Amounts are rounded to the nearest dollar.

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



Grade S08
Elementary Building Manager
Family Engagement Coordinator
Secretary (Attendance, Central Office, School, and Transportation)
Student Support Specialist
2025 - 2026

Step	Hourly Rate	7 hours/day 192 days/year	8 hours/day 210 days/year	3 hours/day 260 days/year	5 hours/day 260 days/year	8 hours/day 260 days/year
1	\$ 17.82417	\$ 23,956	\$ 29,945	\$13,903	\$ 23,171	\$ 37,074
2	18.08884	24,311	30,389	14,109	23,515	37,625
3	18.35744	24,672	30,840	14,319	23,865	38,183
4	18.63002	25,039	31,298	14,531	24,219	38,750
5	18.90666	25,411	31,763	14,747	24,579	39,326
6	19.18740	25,788	32,235	14,966	24,944	39,910
7	19.47231	26,171	32,713	15,188	25,314	40,502
8	19.76145	26,559	33,199	15,414	25,690	41,104
9	20.05489	26,954	33,692	15,643	26,071	41,714
10	20.35268	27,354	34,192	15,875	26,458	42,334
11	20.65489	27,760	34,700	16,111	26,851	42,962
12	20.96159	28,172	35,215	16,350	27,250	43,600
13	21.27285	28,591	35,738	16,593	27,655	44,248
14	21.58872	29,015	36,269	16,839	28,065	44,905
15	21.90929	29,446	36,808	17,089	28,482	45,571
16	22.23462	29,883	37,354	17,343	28,905	46,248
17	22.56478	30,327	37,909	17,601	29,334	46,935
18	22.89984	30,777	38,472	17,862	29,770	47,632
19	23.23987	31,234	39,043	18,127	30,212	48,339
20	23.58496	31,698	39,623	18,396	30,660	49,057
21	23.93517	32,169	40,211	18,669	31,116	49,785
22	24.29058	32,647	40,808	18,947	31,578	50,524
23	24.65126	33,131	41,414	19,228	32,047	51,275
24	25.01731	33,623	42,029	19,513	32,522	52,036
25	25.38879	34,123	42,653	19,803	33,005	52,809
26	25.76578	34,629	43,287	20,097	33,496	53,593
27	26.14837	35,143	43,929	20,396	33,993	54,389
28	26.53664	35,665	44,582	20,699	34,498	55,196
29	26.93068	36,195	45,244	21,006	35,010	56,016
30	27.33057	36,732	45,915	21,318	35,530	56,848

Benefits for 10-month Full-Time Secretary, Family Engagement Coordinator, and Student Support Specialist (192, 210 day)

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

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

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

Benefits for 12-month Part-Time Secretary (260 day)

1 day of sick leave per month of contract

Hourly Rate for Substitute Student Support Specialist: **\$ 17.82417** **per hour**

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

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

**Grade S09**

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

2025 - 2026

Step	Hourly Rate	5 hours/day 187 days/year	8 hours/day 260 days/year

1	\$ 18.71538	\$ 17,499	\$ 38,928
2	18.99328	17,759	39,506
3	19.27531	18,022	40,093
4	19.56152	18,290	40,688
5	19.85199	18,562	41,292
6	20.14677	18,837	41,905
7	20.44593	19,117	42,528
8	20.74952	19,401	43,159
9	21.05763	19,689	43,800
10	21.37031	19,981	44,450
11	21.68764	20,278	45,110
12	22.00967	20,579	45,780
13	22.33649	20,885	46,460
14	22.66816	21,195	47,150
15	23.00476	21,509	47,850
16	23.34635	21,829	48,560
17	23.69302	22,153	49,281
18	24.04483	22,482	50,013
19	24.40187	22,816	50,756
20	24.76421	23,155	51,510
21	25.13193	23,498	52,274
22	25.50511	23,847	53,051
23	25.88383	24,201	53,838
24	26.26817	24,561	54,638
25	26.65822	24,925	55,449
26	27.05407	25,296	56,272
27	27.45579	25,671	57,108
28	27.86348	26,052	57,956
29	28.27722	26,439	58,817
30	28.69710	26,832	59,690

Benefits for 10-month Full-Time Non-CDL School Bus Driver (187 day)

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

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

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

Hourly Rate for Substitute Non-CDL School Bus Driver: \$ 18.71538 per hour

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

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

**Grade S10**

Administrative Secretary
High School Building Manager
High School Bookkeeper
High School Counseling Secretary
Main Office Secretary
School Bus Driver
2025 - 2026

Step	Hourly Rate	5 hours/day 187 days/year	7 hours/day 187 days/year	8 hours/day 187 days/year	8 hours/day 260 days/year
1	\$ 19.65115	\$ 18,374	\$ 25,723	\$ 29,398	\$ 40,874
2	19.94294	18,647	26,105	29,835	41,481
3	20.23907	18,924	26,493	30,278	42,097
4	20.53960	19,205	26,886	30,727	42,722
5	20.84459	19,490	27,286	31,184	43,357
6	21.15411	19,779	27,691	31,647	44,001
7	21.46822	20,073	28,102	32,116	44,654
8	21.78700	20,371	28,519	32,593	45,317
9	22.11051	20,673	28,943	33,077	45,990
10	22.43883	20,980	29,372	33,568	46,673
11	22.77202	21,292	29,809	34,067	47,366
12	23.11016	21,608	30,251	34,573	48,069
13	23.45331	21,929	30,700	35,086	48,783
14	23.80157	22,254	31,156	35,607	49,507
15	24.15499	22,585	31,619	36,136	50,242
16	24.51367	22,920	32,088	36,672	50,988
17	24.87767	23,261	32,565	37,217	51,746
18	25.24707	23,606	33,048	37,770	52,514
19	25.62196	23,957	33,539	38,330	53,294
20	26.00242	24,312	34,037	38,900	54,085
21	26.38852	24,673	34,543	39,477	54,888
22	26.78036	25,040	35,055	40,063	55,703
23	27.17802	25,411	35,576	40,658	56,530
24	27.58158	25,789	36,104	41,262	57,370
25	27.99114	26,172	36,640	41,875	58,222
26	28.40677	26,560	37,184	42,497	59,086
27	28.82858	26,955	37,737	43,128	59,963
28	29.25665	27,355	38,297	43,768	60,854
29	29.69108	27,761	38,866	44,418	61,757
30	30.13196	28,173	39,443	45,077	62,674

Benefits for Full-Time 10-month School Bus Driver (187 day)

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

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

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

Hourly Rate for Substitute Bus Driver: \$ 21.46822 per hour per hour

Field Trip Rate for Non-Regular School Bus Driver: \$ 21.46822 per hour per hour

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

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



Grade S11
Transporation Routing Manager
2025 - 2026

Step	Hourly Rate	8 hours/day 260 days/year
1	\$ 20.63370	\$ 42,918
2	20.94009	43,555
3	21.25103	44,202
4	21.56658	44,858
5	21.88682	45,525
6	22.21181	46,201
7	22.54163	46,887
8	22.87635	47,583
9	23.21604	48,289
10	23.56077	49,006
11	23.91062	49,734
12	24.26566	50,473
13	24.62598	51,222
14	24.99165	51,983
15	25.36274	52,755
16	25.73935	53,538
17	26.12155	54,333
18	26.50943	55,140
19	26.90306	55,958
20	27.30254	56,789
21	27.70795	57,633
22	28.11938	58,488
23	28.53692	59,357
24	28.96066	60,238
25	29.39069	61,133
26	29.82711	62,040
27	30.27001	62,962
28	30.71948	63,897
29	31.17563	64,845
30	31.63855	65,808

Benefits for 12-month Full-Time Transporation Routing Manager (260 day)

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

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

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



Grade S12
Unassigned
2025 - 2026

Step	Hourly Rate	8 hours/day 260 days/year	
1	\$ 21.66539	\$	45,064
2	21.98710		45,733
3	22.31358		46,412
4	22.64491		47,101
5	22.98116		47,801
6	23.32240		48,511
7	23.66871		49,231
8	24.02017		49,962
9	24.37684		50,704
10	24.73881		51,457
11	25.10615		52,221
12	25.47895		52,996
13	25.85728		53,783
14	26.24123		54,582
15	26.63088		55,392
16	27.02632		56,215
17	27.42763		57,049
18	27.83490		57,897
19	28.24821		58,756
20	28.66767		59,629
21	29.09335		60,514
22	29.52535		61,413
23	29.96377		62,325
24	30.40869		63,250
25	30.86023		64,189
26	31.31847		65,142
27	31.78351		66,110
28	32.25546		67,091
29	32.73441		68,088
30	33.22048		69,099

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

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



Grade S13
Unassigned
2025 - 2026

Step	Hourly Rate	8 hours/day 260 days/year
1	\$ 22.74866	\$ 47,317
2	23.08645	48,020
3	23.42926	48,733
4	23.77715	49,456
5	24.13022	50,191
6	24.48852	50,936
7	24.85215	51,692
8	25.22118	52,460
9	25.59568	53,239
10	25.97575	54,030
11	26.36146	54,832
12	26.75289	55,646
13	27.15014	56,472
14	27.55329	57,311
15	27.96243	58,162
16	28.37763	59,025
17	28.79901	59,902
18	29.22664	60,791
19	29.66062	61,694
20	30.10105	62,610
21	30.54801	63,540
22	31.00162	64,483
23	31.46195	65,441
24	31.92913	66,413
25	32.40324	67,399
26	32.88439	68,400
27	33.37268	69,415
28	33.86823	70,446
29	34.37113	71,492
30	34.88151	72,554

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

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

**Grade S14****Clerk of the School Board****2025 - 2026**

Step	Hourly Rate	8 hours/day 260 days/year
1	\$ 23.88609	\$ 49,683
2	24.24077	50,421
3	24.60072	51,169
4	24.96601	51,929
5	25.33673	52,700
6	25.71295	53,483
7	26.09476	54,277
8	26.48223	55,083
9	26.87546	55,901
10	27.27453	56,731
11	27.67953	57,573
12	28.09054	58,428
13	28.50765	59,296
14	28.93096	60,176
15	29.36055	61,070
16	29.79652	61,977
17	30.23896	62,897
18	30.68797	63,831
19	31.14365	64,779
20	31.60610	65,741
21	32.07542	66,717
22	32.55170	67,708
23	33.03505	68,713
24	33.52558	69,733
25	34.02340	70,769
26	34.52861	71,820
27	35.04132	72,886
28	35.56164	73,968
29	36.08969	75,067
30	36.62558	76,181

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

Vacation at established rates for 12 month personnel

1 day of sick leave per month of contract

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

Group health and dental insurance available; employer contribution varies by coverage

VRS life insurance premium

VRS Hybrid Disability if applicable

All employee benefits are based on current School Board policies and are subject to amendment.**All Annual Salary Amounts are rounded to the nearest dollar.****Current employees should check their notices of employment for exact amounts.**



Grade S15
Unassigned
2025 - 2026

Step	Hourly Rate	8 hours/day 260 days/year
1	\$ 25.08040	\$ 52,167
2	25.45281	52,942
3	25.83076	53,728
4	26.21431	54,526
5	26.60357	55,335
6	26.99860	56,157
7	27.39950	56,991
8	27.80635	57,837
9	28.21924	58,696
10	28.63826	59,568
11	29.06351	60,452
12	29.49506	61,350
13	29.93303	62,261
14	30.37750	63,185
15	30.82857	64,123
16	31.28634	65,076
17	31.75091	66,042
18	32.22237	67,023
19	32.70084	68,018
20	33.18641	69,028
21	33.67919	70,053
22	34.17928	71,093
23	34.68681	72,149
24	35.20186	73,220
25	35.72457	74,307
26	36.25504	75,410
27	36.79338	76,530
28	37.33972	77,667
29	37.89417	78,820
30	38.45686	79,990

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

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



Grade S16
Computer Technician I
Media Clerk
2025 - 2026

Step	Hourly Rate	7.5	8
		hours/day 200 days/year	hours/day 260 days/year
1	\$ 26.33442	\$ 39,502	\$ 54,776
2	26.72545	40,088	55,589
3	27.12229	40,683	56,414
4	27.52503	41,288	57,252
5	27.93374	41,901	58,102
6	28.34853	42,523	58,965
7	28.76947	43,154	59,840
8	29.19666	43,795	60,729
9	29.63020	44,445	61,631
10	30.07017	45,105	62,546
11	30.51668	45,775	63,475
12	30.96982	46,455	64,417
13	31.42968	47,145	65,374
14	31.89638	47,845	66,344
15	32.37000	48,555	67,330
16	32.85066	49,276	68,329
17	33.33845	50,008	69,344
18	33.83349	50,750	70,374
19	34.33588	51,504	71,419
20	34.84573	52,269	72,479
21	35.36315	53,045	73,555
22	35.88825	53,832	74,648
23	36.42115	54,632	75,756
24	36.96196	55,443	76,881
25	37.51080	56,266	78,022
26	38.06779	57,102	79,181
27	38.63305	57,950	80,357
28	39.20671	58,810	81,550
29	39.78888	59,683	82,761
30	40.37970	60,570	83,990

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

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

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

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

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

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

**Grade S17**

**Accounting/Finance Specialist
Employee Benefits Specialist
Grant Specialist
Payroll Specialist
Student Information Systems Specialist
Substance Abuse Specialist**

2025 - 2026

Step	Hourly Rate	4	8
		hours/day 200 days/year	hours/day 260 days/year
1	\$ 27.65114	\$ 22,121	\$ 57,514
2	28.06172	22,449	58,368
3	28.47841	22,783	59,235
4	28.90128	23,121	60,115
5	29.33043	23,464	61,007
6	29.76595	23,813	61,913
7	30.20794	24,166	62,833
8	30.65650	24,525	63,766
9	31.11171	24,889	64,712
10	31.57368	25,259	65,673
11	32.04251	25,634	66,648
12	32.51831	26,015	67,638
13	33.00117	26,401	68,642
14	33.49120	26,793	69,662
15	33.98850	27,191	70,696
16	34.49319	27,595	71,746
17	35.00538	28,004	72,811
18	35.52517	28,420	73,892
19	36.05267	28,842	74,990
20	36.58801	29,270	76,103
21	37.13130	29,705	77,233
22	37.68266	30,146	78,380
23	38.24220	30,594	79,544
24	38.81006	31,048	80,725
25	39.38634	31,509	81,924
26	39.97118	31,977	83,140
27	40.56471	32,452	84,375
28	41.16705	32,934	85,627
29	41.77833	33,423	86,899
30	42.39869	33,919	88,189

Benefits for Part-Time 10-month Substance Abuse Specialist (200 day)

1 day of sick leave per month of contract

Benefits for Full-Time 12-month Accounting/Finance Specialist, Employee Benefits Specialist, Payroll Specialist, Grant Specialist, Payroll Specialist, and Student Information System Specialist (260 day)

Vacation at established rates for 12 month personnel

1 day of sick leave per month of contract

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

Group health and dental insurance available; employer contribution varies by coverage

VRS life insurance premium

VRS Hybrid Disability if applicable

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

All Annual Salary Amounts are rounded to the nearest dollar.

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



Grade S18
Computer Technician II
2025 - 2026

Step	Hourly Rate	8 hours/day
		260 days/year

1	\$ 29.03369	\$ 60,390
2	29.46481	61,287
3	29.90233	62,197
4	30.34634	63,120
5	30.79695	64,058
6	31.25425	65,009
7	31.71834	65,974
8	32.18932	66,954
9	32.66730	67,948
10	33.15237	68,957
11	33.64464	69,981
12	34.14422	71,020
13	34.65123	72,075
14	35.16576	73,145
15	35.68793	74,231
16	36.21785	75,333
17	36.75564	76,452
18	37.30142	77,587
19	37.85531	78,739
20	38.41741	79,908
21	38.98787	81,095
22	39.56679	82,299
23	40.15431	83,521
24	40.75056	84,761
25	41.35566	86,020
26	41.96974	87,297
27	42.59294	88,593
28	43.22540	89,909
29	43.86724	91,244
30	44.51862	92,599

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

Vacation at established rates for 12 month personnel

1 day of sick leave per month of contract

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

Group health and dental insurance available; employer contribution varies by coverage

VRS life insurance premium

VRS Hybrid Disability if applicable

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

All Annual Salary Amounts are rounded to the nearest dollar.

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



Grade S19

Unassigned

2025 - 2026

Step	Hourly Rate	8 hours/day 260 days/year
1	\$ 30.48538	\$ 63,410
2	30.93805	64,351
3	31.39745	65,307
4	31.86366	66,276
5	32.33680	67,261
6	32.81696	68,259
7	33.30426	69,273
8	33.79879	70,301
9	34.30066	71,345
10	34.80998	72,405
11	35.32687	73,480
12	35.85144	74,571
13	36.38379	75,678
14	36.92404	76,802
15	37.47232	77,942
16	38.02874	79,100
17	38.59343	80,274
18	39.16649	81,466
19	39.74807	82,676
20	40.33828	83,904
21	40.93726	85,150
22	41.54513	86,414
23	42.16203	87,697
24	42.78809	88,999
25	43.42344	90,321
26	44.06823	91,662
27	44.72259	93,023
28	45.38667	94,404
29	46.06061	95,806
30	46.74455	97,229

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

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



Grade S20
Database Administrator
School Nurse
Systems Administrator
2025 - 2026

Step	Hourly Rate	8 hours/day 200 days/year	8 hours/day 260 days/year
1	\$ 32.00965	\$ 51,215	\$ 66,580
2	32.48495	51,976	67,569
3	32.96732	52,748	68,572
4	33.45684	53,531	69,590
5	33.95364	54,326	70,624
6	34.45781	55,132	71,672
7	34.96947	55,951	72,736
8	35.48873	56,782	73,817
9	36.01569	57,625	74,913
10	36.55048	58,481	76,025
11	37.09322	59,349	77,154
12	37.64401	60,230	78,300
13	38.20298	61,125	79,462
14	38.77025	62,032	80,642
15	39.34594	62,954	81,840
16	39.93018	63,888	83,055
17	40.52310	64,837	84,288
18	41.12482	65,800	85,540
19	41.73548	66,777	86,810
20	42.35520	67,768	88,099
21	42.98412	68,775	89,407
22	43.62239	69,796	90,735
23	44.27013	70,832	92,082
24	44.92749	71,884	93,449
25	45.59461	72,951	94,837
26	46.27164	74,035	96,245
27	46.95872	75,134	97,674
28	47.65600	76,250	99,124
29	48.36364	77,382	100,596
30	49.08178	78,531	102,090

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

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

Benefits for 12-month Full-Time Database and Systems Administrator (260 day)

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

Hourly Rate for Substitute School Nurse: \$ 32.00965 per hour

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

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



Grade S21
Chronic Absenteeism and Dropout Prevention Specialist
2025 - 2026

Step	Hourly Rate	8 hours/day 200 days/year
1	\$ 33.61013	\$ 53,776
2	34.10920	54,575
3	34.61568	55,385
4	35.12969	56,207
5	35.65132	57,042
6	36.18070	57,889
7	36.71794	58,749
8	37.26316	59,621
9	37.81648	60,506
10	38.37801	61,405
11	38.94788	62,317
12	39.52621	63,242
13	40.11313	64,181
14	40.70876	65,134
15	41.31324	66,101
16	41.92669	67,083
17	42.54925	68,079
18	43.18106	69,090
19	43.82225	70,116
20	44.47296	71,157
21	45.13333	72,213
22	45.80351	73,286
23	46.48364	74,374
24	47.17386	75,478
25	47.87434	76,599
26	48.58522	77,736
27	49.30665	78,891
28	50.03880	80,062
29	50.78182	81,251
30	51.53587	82,457

Benefits for 10-month Full-Time Chronic Absenteeism and Dropout Prevention Specialist (200 day)

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

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

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

**Grade S22****Board Certified Behavior Analyst
School Social Worker****2025 - 2026**

Step	Hourly Rate	8 hours/day 210 days/year
1	\$ 35.29064	\$ 59,288
2	35.81466	60,169
3	36.34647	61,062
4	36.88617	61,969
5	37.43389	62,889
6	37.98974	63,823
7	38.55384	64,770
8	39.12632	65,732
9	39.70730	66,708
10	40.29691	67,699
11	40.89527	68,704
12	41.50252	69,724
13	42.11878	70,760
14	42.74420	71,810
15	43.37890	72,877
16	44.02303	73,959
17	44.67672	75,057
18	45.34011	76,171
19	46.01336	77,302
20	46.69661	78,450
21	47.39000	79,615
22	48.09368	80,797
23	48.80782	81,997
24	49.53256	83,215
25	50.26806	84,450
26	51.01448	85,704
27	51.77199	86,977
28	52.54074	88,268
29	53.32091	89,579
30	54.11266	90,909

Benefits for 10-month Full-Time School Social Worker and Board Certified Behavior Analyst (210 day)

1 day of sick leave per month of contract

3 personal leave days per contract year

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

Group health and dental insurance available; employer contribution varies by coverage

VRS life insurance premium

VRS Hybrid Disability if applicable

All employee benefits are based on current School Board policies and are subject to amendment.**All Annual Salary Amounts are rounded to the nearest dollar.****Current employees should check their notices of employment for exact amounts.**



Grade S23
Licensed Clinical Social Worker
2025 - 2026

Step	Hourly Rate	8 hours/day 200 days/year
1	\$ 37.05517	\$ 59,288
2	37.60540	60,169
3	38.16379	61,062
4	38.73048	61,969
5	39.30558	62,889
6	39.88922	63,823
7	40.48153	64,770
8	41.08264	65,732
9	41.69267	66,708
10	42.31175	67,699
11	42.94003	68,704
12	43.57764	69,724
13	44.22472	70,760
14	44.88141	71,810
15	45.54784	72,877
16	46.22418	73,959
17	46.91055	75,057
18	47.60712	76,171
19	48.31403	77,302
20	49.03144	78,450
21	49.75950	79,615
22	50.49837	80,797
23	51.24821	81,997
24	52.00919	83,215
25	52.78146	84,450
26	53.56521	85,704
27	54.36059	86,977
28	55.16778	88,268
29	55.98696	89,579
30	56.81830	90,909

Benefits for 10-month Full-Time Licensed Clinical Social Worker (200 day)

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

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

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

**Grade S24**

**Coordinator of Athletic Training
Coordinator of Technology Systems
School Psychologist
2025 - 2026**

Step	Hourly Rate	8 hours/day 200 days/year	8 hours/day 220 days/year	8 hours/day 260 days/year
1	\$ 38.90793	\$ 62,253	\$ 68,478	\$ 80,928
2	\$ 39.48567	63,177	69,495	82,130
3	\$ 40.07198	64,115	70,527	83,350
4	\$ 40.66700	65,067	71,574	84,587
5	\$ 41.27086	66,033	72,637	85,843
6	\$ 41.88369	67,014	73,715	87,118
7	\$ 42.50561	68,009	74,810	88,412
8	\$ 43.13677	69,019	75,921	89,724
9	\$ 43.77730	70,044	77,048	91,057
10	\$ 44.42734	71,084	78,192	92,409
11	\$ 45.08704	72,139	79,353	93,781
12	\$ 45.75653	73,210	80,531	95,174
13	\$ 46.43596	74,298	81,727	96,587
14	\$ 47.12548	75,401	82,941	98,021
15	\$ 47.82524	76,520	84,172	99,476
16	\$ 48.53539	77,657	85,422	100,954
17	\$ 49.25608	78,810	86,691	102,453
18	\$ 49.98747	79,980	87,978	103,974
19	\$ 50.72973	81,168	89,284	105,518
20	\$ 51.48301	82,373	90,610	107,085
21	\$ 52.24747	83,596	91,956	108,675
22	\$ 53.02329	84,837	93,321	110,288
23	\$ 53.81062	86,097	94,707	111,926
24	\$ 54.60964	87,375	96,113	113,588
25	\$ 55.42053	88,673	97,540	115,275
26	\$ 56.24347	89,990	98,988	116,986
27	\$ 57.07862	91,326	100,458	118,724
28	\$ 57.92617	92,682	101,950	120,486
29	\$ 58.78630	94,058	103,464	122,276
30	\$ 59.65921	95,455	105,000	124,091

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

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

Benefits for 12-month Full-Time Coordinator of Technology Systems and School Psychologist (260 day)

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

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

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



CITY OF SALEM SCHOOL DIVISION

**SALEM CITY SCHOOLS
2024-2025 ADMINISTRATOR SALARY SCALE**

Step	A01 220 Days	A02	A03 260 Days	A04 260 Days	A05 260 Days	A06 260 Days	A07 260 Days	A08 260 Days	A10 260 Days	A11 260 Days
	Elementary Assistant Principal	Athletic Director and Events Supervisor	Middle School Assistant Principal; Coordinator of Alternative & Online Programs; Coordinator of Assessment & Accountability; Coordinator of Special Education; Coordinator of State & Federal Programs; Coordinator of Student Services	High School Assistant Principal; Coordinator of Transportation	Elementary Principal	Middle School Principal	Director of Administrative Services; Director of Student Services; Director of Technology; High School Principal	Executive Director of Human Resources; Chief Financial Officer	Assistant Superintendent	Deputy Superintendent
1	\$73,469	\$75,389	\$81,043	\$87,122	\$93,656	\$100,680	\$108,231	\$116,348	\$134,455	\$144,539
2	74,782	76,736	82,491	88,678	95,329	102,479	110,165	118,427	136,857	147,122
3	76,118	78,107	83,965	90,263	97,032	104,310	112,133	120,543	139,302	149,750
4	77,478	79,503	85,465	91,875	98,766	106,173	114,136	122,697	141,791	152,426
5	78,862	80,923	86,992	93,517	100,531	108,070	116,176	124,889	144,325	155,149
6	80,271	82,369	88,547	95,188	102,327	110,001	118,251	127,120	146,903	157,921
7	81,705	83,841	90,129	96,888	104,155	111,967	120,364	129,391	149,528	160,743
8	83,165	85,339	91,739	98,619	106,016	113,967	122,515	131,703	152,200	163,615
9	84,651	86,863	93,378	100,381	107,910	116,003	124,704	134,056	154,919	166,538
10	86,163	88,415	95,046	102,175	109,838	118,076	126,932	136,452	157,687	169,513
11	87,703	89,995	96,745	104,001	111,801	120,186	129,200	138,889	160,504	172,542
12	89,270	91,603	98,473	105,859	113,798	122,333	131,508	141,371	163,372	175,625
13	90,865	93,240	100,233	107,750	115,831	124,519	133,858	143,897	166,291	178,763
14	92,488	94,906	102,023	109,675	117,901	126,743	136,249	146,468	169,262	181,957
15	94,141	96,601	103,846	111,635	120,007	129,008	138,683	149,085	172,286	185,207
16	95,823	98,327	105,702	113,629	122,151	131,313	141,161	151,748	175,364	188,517
17	97,535	100,084	107,590	115,659	124,334	133,659	143,683	154,460	178,497	191,885
18	99,277	101,872	109,512	117,726	126,555	136,047	146,251	157,219	181,687	195,313
19	101,051	103,692	111,469	119,829	128,817	138,478	148,864	160,028	184,933	198,803
20	102,857	105,545	113,461	121,970	131,118	140,952	151,523	162,888	188,237	202,355

Benefits for 11-month Positions (220 day)

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

Benefits for 12-month Positions (260 day)

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

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



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