

Salem City Schools

510 S. College Avenue

Salem, Virginia 24153

2024 – 2025 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



Dr. Nancy A. Bradley
Chair



Mr. John A. (Andy) Raines
Vice Chair



Ms. Stacey G. Danstrom



Ms. Macel H. Janoschka



Ms. Teresa Sizemore

School Administration

Dr. Curtis N. Hicks, Superintendent

| | |
|--|------------------------|
| Assistant 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 | Dr. Forest I. Jones |
| Director of Technology..... | 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.



I am pleased to present the School Board's adopted Budget for the fiscal year 2024-2025. Difficult budget decisions were necessary and made in accordance with the budget priorities that the Board established in November. As a result, there are identified needs and desired investments that were not included in the budget. The School Board adopted a needs based budget on March 21, 2024. On April 9, 2024, the School Board amended the budget. City Council approved the School Board's budget on May 28, 2024 and increased their funding to the Division by \$885,000. On June 11, 2024, the School Board amended the budget to include the additional appropriation of

\$885,000 from the City Council.

The total budget was \$61,008,069, which consists of \$54,500,420 for the General Fund, \$4,001,953 for the Grant Fund, and \$2,505,696 for the Cafeteria Fund. This proposed budget overall is \$4,070,176 or 7.1% higher than the adopted budget of \$56,937,893 for FY24.

The budget addresses continued funding for the Distinguished Scholar Program, the Advanced Placement Program, Governor's School Tuition, funding for a potential 2.5% increase in health insurance plan costs/premiums, potential insurance participation changes, continuation of the Retirement: Extended Work Incentive Program (REWIP), continuing the Virginia Pre-School Initiative grant, and continued support of National Board Certification for teachers. In addition, sufficient funding is provided for utilities, insurance, fuel and maintenance based on recent cost trends. Salaries will increase by an average 4% for all employees for FY25.

Enrollment Outlook

The FY25 budget uses a conservative ADM estimate of 3,500, which is 100 lower than the estimate used for FY24. 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 ADM for FY24 was above budget due to students enrolled in the Virginia Virtual Academy at Salem. While the division does receive funding for students in the program, they were removed from our ADM calculation for consistency. The virtual program was a new venture in FY24 that is continuing in FY25, but our participation in 24-25 was not confirmed until after the budget was developed. 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 |
|---------|--------|--------------|------------|
| 2024-25 | 3,500 | TBD | TBD |
| 2023-24 | 3,600 | 3,539 | (61) |
| 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 |
| 2015-16 | 3,760 | 3,716 | (44) |

State Funding

FY25 is the first year of the biennial (two-year) budget which means education is re-benchmarked (re-calculated). Typically, this means increases in State revenue due to updated education cost data statewide and updated enrollment data.

The composite index for 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 increased slightly from the previous biennium, a calculation change driven more by property value fluctuations in the larger and more populous parts of the Commonwealth than by local changes.

Pension costs for the Virginia Retirement System remain an area to watch. In 2012, the General Assembly passed a pension reform 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 16.62%.

The Governor's proposed budget would have resulted in a net budget increase of \$2,067,529. The House passed budget would have increased our budget by \$43,756 and the Senate passed budget would have increased our budget by \$1,642,119.

Local Revenue

Salem City provides significant support for our instructional program funding of approximately 44% of our operating budget each year. The transfer for FY25 increased by \$885,000 to \$23,781,130 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 \$1.5 million.
- A 2.5% increase is factored in for health insurance amounting to \$259,008.

Non-Resident Tuition

The non-resident tuition rates and associated pricing tiers will increase for FY25.

- The rate for City and School employees will remain \$100.
- Increase the base non-resident tuition from \$900 to \$1,000.
- 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 increase by 3.7% or \$143,372 in FY25. The majority of the increase is due to the addition of a contingency account for unanticipated funds we receive during the year. We also received notification from the Virginia Foundation for Healthy Youth that we were awarded \$159,000 for a three year Youth and Tobacco Use Prevention Grant. Covid-19 related Federal grants that will have smaller carryover than what was budgeted in FY24 as these grants continue to wind down and some are already depleted and are off the books. 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 CIP was approved by the School Board on October 10, 2023 and reflects total school capital projects of \$22.7 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.

FY25 will be the eleventh year of cafeteria operations managed by a Food Service Management Company. The Nutrition Group was the recommended proposer with an agreement that is expected to provide a net increase in proceeds from cafeteria operations.

A la carte items and ice cream prices are adjusted as needed at the beginning of the school year based on cost to purchase. Adult breakfast and lunch prices will increase slightly for 2024-2025.

Salem City Schools - Summary of Proposed Cafeteria Meal Prices

| <u>Meal Prices:</u> | <u>FY20-21</u> | <u>FY21-22</u> | <u>FY22-23</u> | <u>FY23-24</u> | <u>FY24-25</u> |
|---------------------------------------|----------------|----------------|----------------|----------------|----------------|
| Elementary Breakfast | 1.25 | 1.25 | 1.25 | 1.30 | 1.35 |
| Elementary Lunch* | 2.70 | 2.70 | 2.70 | 2.80 | 2.85 |
| Middle/High Breakfast | 1.25 | 1.25 | 1.25 | 1.30 | 1.35 |
| Middle/High Lunch* | 2.90 | 2.90 | 2.90 | 3.00 | 3.05 |
| Reduced Breakfast (set by Fed. Gov't) | 0.30 | 0.30 | 0.00 | 0.00 | 0.00 |
| Reduced Lunch (set by Fed. Gov't) | 0.40 | 0.40 | 0.00 | 0.00 | 0.00 |
| Adult Breakfast | 2.30 | 2.30 | 2.35 | 2.35 | 2.40 |
| Adult Lunch | 3.85 | 3.85 | 4.05 | 4.15 | 4.20 |
| Milk | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 |

Conclusions and Future Trends Beyond FY25

The FY25 budget will continue to be challenging as in recent years with:

- Results of the upcoming presidential election
- Unknown changes in state funding
- ADM fluctuations
- Uncertainty of federal grant funding
- Unknown local funding
- Healthcare cost increases

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

We strive for excellence in all we do. From the bus drivers who welcome our students each day, to the custodians who pride themselves on the cleanliness and appearance of our buildings, to the support staff who ensure that our teachers and administrators have the resources they need to do their jobs at the highest level, to the school psychologists, school social workers, school nurses, and school counselors who strive to meet the mental and physical needs of our students each day, and to everyone in between, we should all be proud of what we are achieving together. Thanks to your continued support, we can build upon these successes to ensure that every student reaches his or her 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.

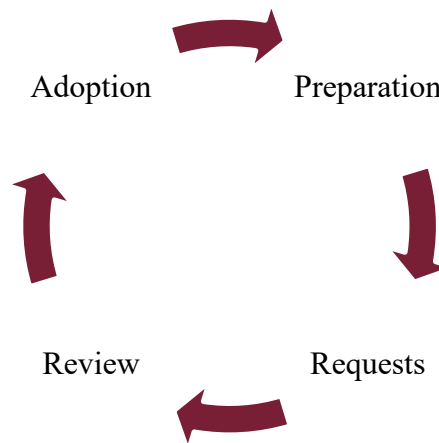
BUDGET CALENDAR

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

BUDGET PROCESS

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



FISCAL YEAR 2025 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 21, 2024. 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 28, 2024 and a revised budget including an additional appropriation from City Council was approved by the School Board on June 11, 2024.

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 3,500. ADM for FY24 was 4,140.67, which was 534.42 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 FY25, but was not decided at budget information time. Third party enrollment forecasts predict a modest decrease in enrollment for the next few years due to lower birth rates, but when new housing developments are factored in, we should experience a slight uptick despite lower birth rates. These and other factors (including ongoing kindergarten enrollment for SY 2024-25) result in a conservative enrollment assumption for budgeting purposes.

The FY24 budget reflects an increase in state revenue of \$2,770,137 that includes an increase in Basic Aid, Special Education funding, At-Risk funding, and Supplemental Lottery Per Pupil Allocation. Local revenue from Salem City will increase by \$885,000. 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 \$2,757,671 higher, which reflects an increase of \$184,781 accounting for amortization of current debt service.

Utility accounts have been reviewed and adjusted higher based on trend data.

Non-resident tuition is evaluated on a biennial basis. Rates will increase for FY25 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 FY25. Additional or new positions include: school-based mental health support positions, a Board Certified Behavioral Analyst position, instructional coach positions, a Coordinator of Assessment and Accountability position, special education teachers and instructional assistant positions.

Other expenditures highlights include:

- Continued funding for the Distinguished Scholar Program (\$28,000), the Advanced Placement program (\$130,440) 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 (\$259,008).
- 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 2023 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.

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

The budget includes \$11,000 for special programs and enrichment materials for curriculum development in STEM and Personalized Learning.

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

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

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

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

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

The budget includes an average 4% salary increase for all staff.

Career Education

Desired Outcomes

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

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

Technology

Desired Outcomes

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

The school division included \$721,438 in this budget to cover cost of software licensing fees.

COMPOSITE INDEX

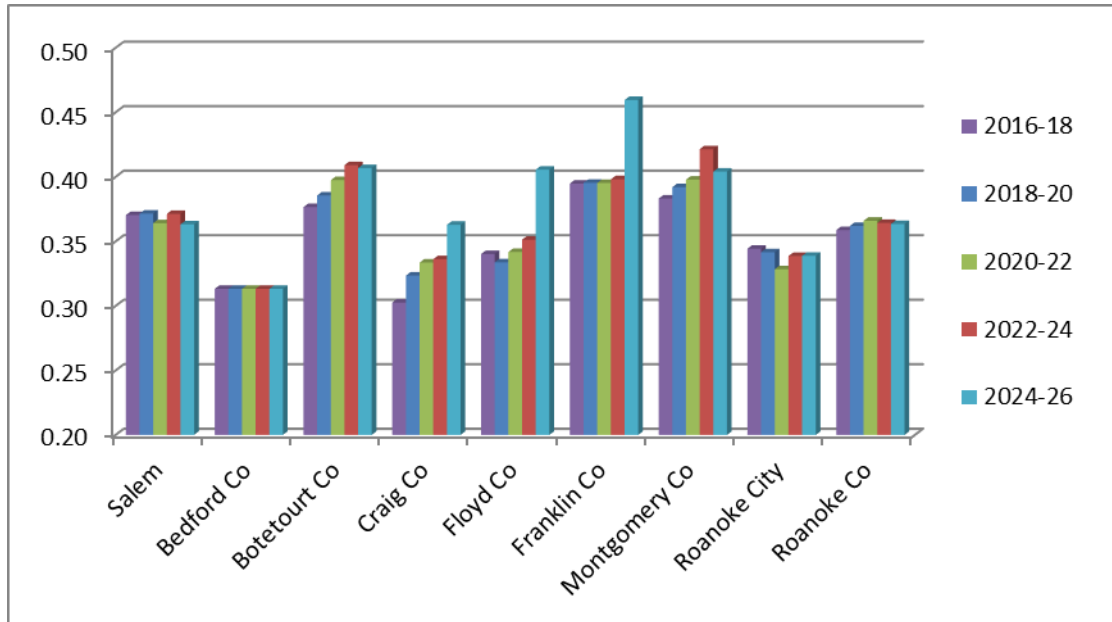
Salem City Schools receives revenue from local (city), state, and federal sources. State and City funds are our two largest sources of revenue.

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

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



| Year | Salem | Bedford County | Botetourt County | Craig County | Floyd County | Franklin County | Montgomery County | Roanoke City | Roanoke County |
|---------|--------|----------------|------------------|--------------|--------------|-----------------|-------------------|--------------|----------------|
| 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.

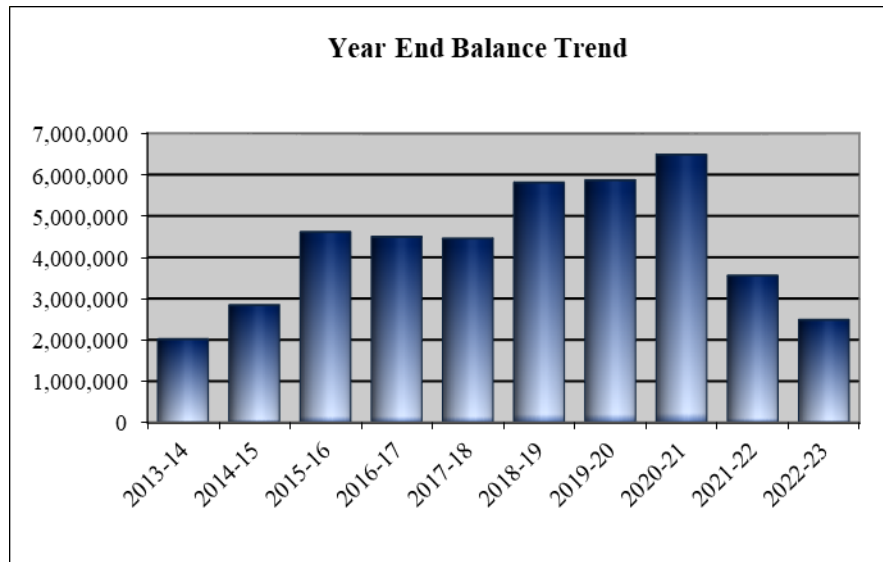
SCHOOL BOARD POLICY

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.



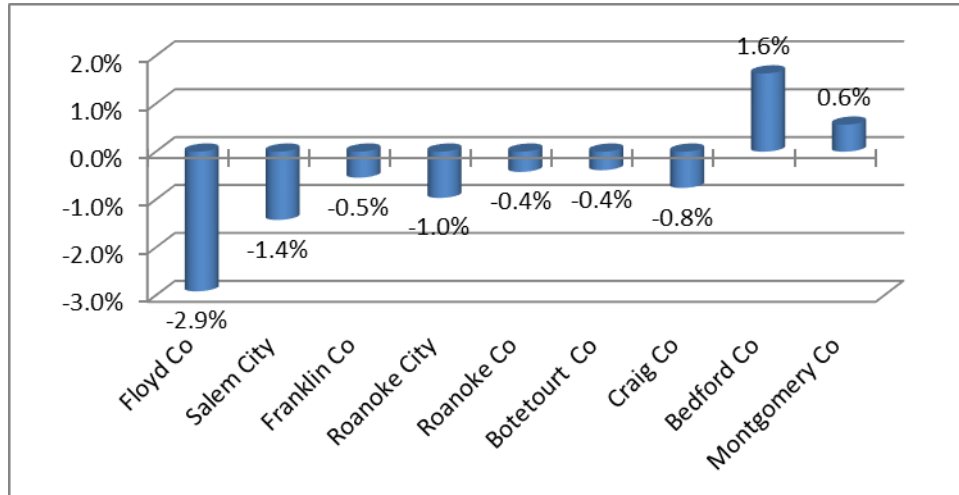
The year-end balance for FY14 was significantly lower than previous years due to the South Salem construction project. The FY16 – FY21 year-end balances show an increase due to fuel cost being down, a warmer than expected winter, staff turnover, less people in the health insurance plan and planning for the renovation at Salem High School. The FY22 year-end balance was lower due to funds being used to fund the Salem High School Fieldhouse renovations.



POPULATION GROWTH

For the period of 2020 – 2023, Salem City’s population shows a decrease of 1.4 %. The chart below shows the population increase or decrease comparison for surrounding localities.

**Roanoke Metropolitan Area Population Growth Comparison
For the Period 2020 to 2023**

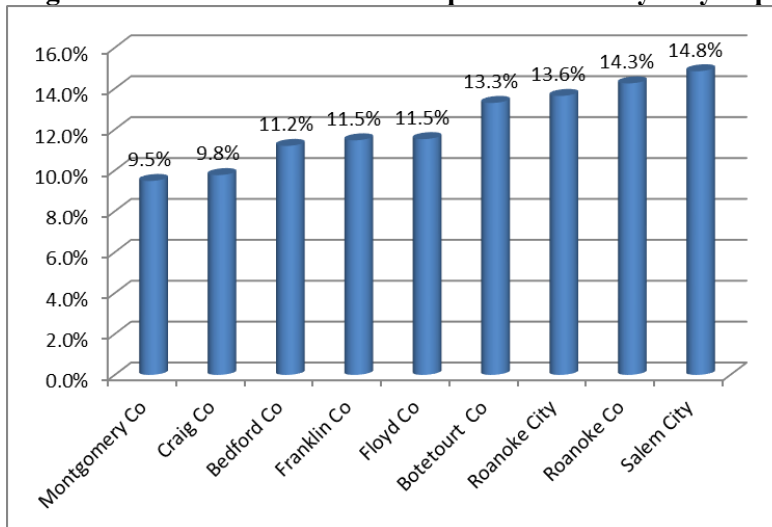


Source: University of Virginia, Weldon Cooper Center for Public Service.

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 14.8 % of the total City population.

Percentage of School Enrollment as Compared to County/City Population

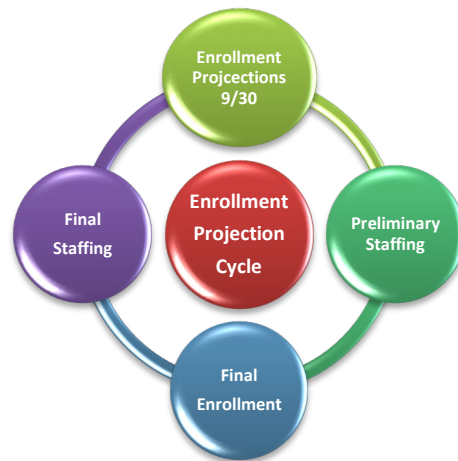


Source: University of Virginia, Weldon Cooper Center for Public Service and Table 15 of the Superintendent’s Annual Report for Virginia.

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 55% 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.

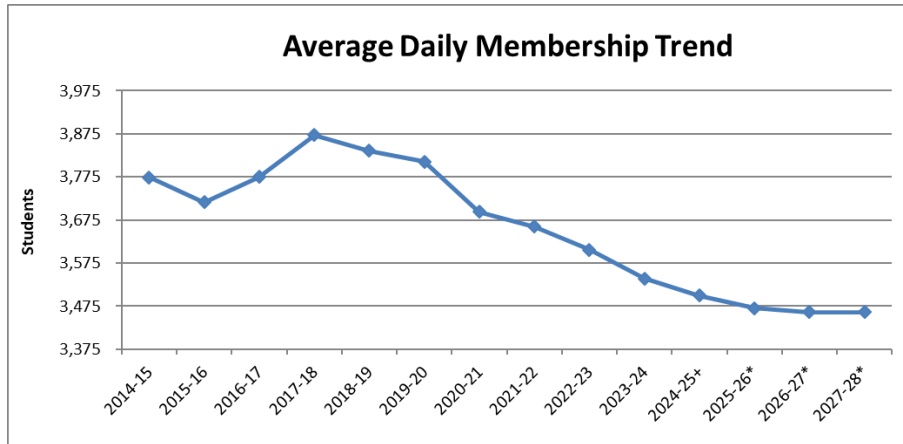


For purposes of the FY25 budget, the School Board started with the March 31, 2023 ADM of 3,606 and factored in the limited population growth in the Roanoke Valley. The school division obtained a third-party enrollment forecast which predicts a modest decrease in enrollment over the next year due to slower birth rates. The official March 31, 2024 ADM was 4,141, 541 students above budget. This number includes 602 students enrolled in the Virginia Virtual Academy at Salem through K12 Virtual Schools for whom we do receive funding. The Virginia Virtual Academy students have been removed from the ADM for uniformity. This and other factors, including the ongoing kindergarten enrollment for SY 2024-2025 at the time the budget was being prepared result in a similar enrollment assumption for budgeting purposes. The FY25 budget was built with a conservative ADM of 3,500.



The following chart reflects the trend in student enrollment for school years 2016-2025 and a forecast to year 2028.

| Year | Students |
|---------|----------|
| 2015-16 | 3,716 |
| 2016-17 | 3,775 |
| 2017-18 | 3,872 |
| 2018-19 | 3,836 |
| 2019-20 | 3,810 |
| 2020-21 | 3,694 |
| 2021-22 | 3,659 |
| 2022-23 | 3,606 |
| 2023-24 | 3,539 |
| 2024-25 | 3,500 |
| 2025-26 | 3,470 |
| 2026-27 | 3,461 |
| 2027-28 | 3,421 |



+ Budgeted enrollment * Projected enrollment

CLASS SIZE

Elementary student membership was down from last year with student membership of 1,502. G W Carver is the largest elementary school with 421 students, followed by West Salem with 392, South Salem with 391 and East Salem with 380. Andrew Lewis Middle School’s enrollment is 860 students. There are 231, 281, and 286 students in sixth, seventh, and eighth grade respectively. Salem High School’s enrollment is 1,229, which is down 5 students from last year. There are 343 students in the ninth grade, 303 students in the tenth grade, 300 students in the eleventh grade, and 283 students in the twelfth grade.

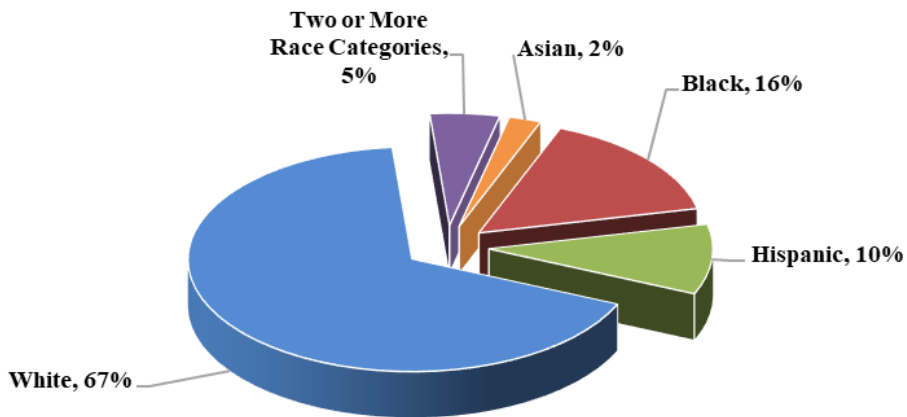
The average class size at Andrew Lewis Middle School in core academic classes, including beginning languages is 22.32, up 0.18 students from last year. There is an average of 21.54 students in Math courses and 22.19 students in English courses. Core class enrollments including beginning languages range from seven to 26 students. One Pre-Algebra 8 class has fewer than ten students and seven core academic classes have more than 25 students (eight fewer than last year). Of these classes, one is Advanced Math 6, four are Math 6, and two are Geometry classes. It should be noted that there are four classes with 26 students. No core academic classes have more than 26 students.

The average class size in core academic classes, including world language classes at Salem High School increased by 0.9 students this year to 21.0 students per class (20.1 in FY23), with a range of six to 30 students. The classes with six students is an AP French Language course. In total, there are four core academic classes with fewer than ten students, one is an AP French course, one is an AP Calculus BC course, one is a German 4 Honors course, and one is a general English 12 course. The average for English classes is 21.5 students and the average for math classes is 21.1 students. There are nine core academic classes with more than 25 students. There was one core academic class with 30 or more students (AP US/VA Government). There are three additional classes with more than 30 students, all three are band classes. There are 20 additional classes with fewer than 10 students, two are semester courses, four are AP courses, two are computer science courses, two are technology courses, and three are choir courses.

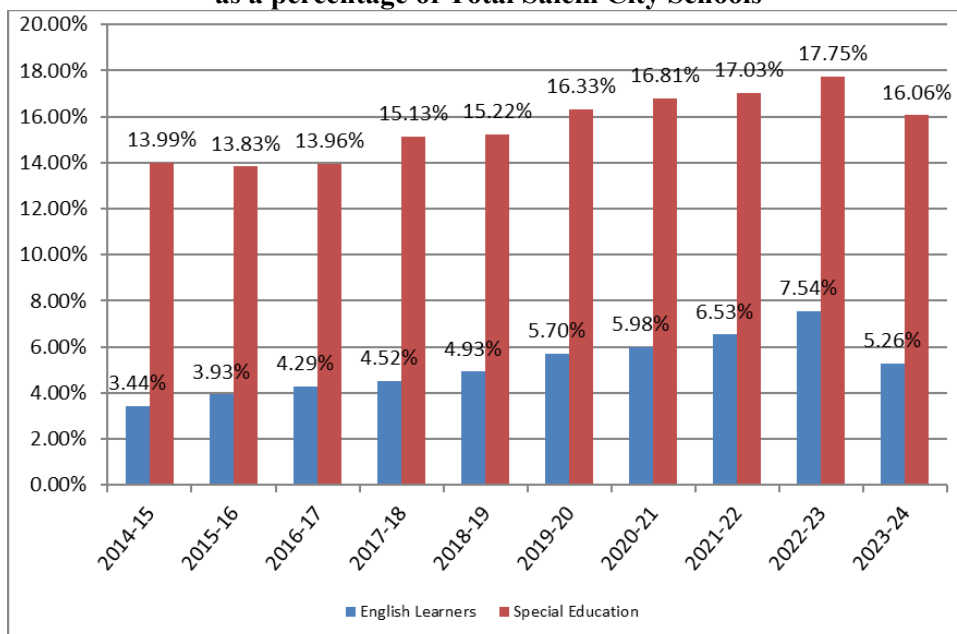
STUDENT DEMOGRAPHICS

Salem City Schools is the 65th largest of 132 school divisions in Virginia. Student demographics are anticipated to remain fairly constant. Special education amounts to approximately 16.06% of the total student enrollment. The number of students who are supported by the English Learners (EL) has increased since FY15 and represents approximately 5.26% of the total student population. The number of students eligible for free and reduced breakfast and lunch is approximately 55% division wide. The ethnic composition of Salem City Schools’ student enrollment as of September 30, 2023 is shown in the chart below.

Student Ethnicity Distribution



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



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 93.6% and a dropout rate of 0.92% in FY23 (the latest data available).

Several teachers and staff members in Salem received high honors during the 2023-24 school year.

Salem High School was named a W!SE Blue Star School for the 2022-23 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.

Twenty-one 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 2023-2024 budget. This was the eighth 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, 2023. The Certificate of Excellence demonstrates the divisions' commitment to financial transparency. This was the seventh 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

- 54 Distinguished Scholars in the Class of 2024.
- 241 students took at least one dual enrollment course in SY 2024.
- 390 students were enrolled in Advanced Placement (AP) courses in SY 2024.

Accomplishments in SY 2024:



The Salem High School forensics team (pictured) won their eighteenth consecutive Division 4A State Championship. The team also set broke the VHSL consecutive championship record set by Christiansburg wrestling for any academic or athletic VHSL team. The team is coached by Mark Ingerson.

After winning First Place honors at the Roanoke Valley Governor's School Project Forum, Josephine Eaton, took top honors in the State. The Salem High School junior won the top honor in her category of Plant Sciences and she was named one of the prestigious Grand Award winners on the state Level.

Ten Salem High School students placed in the Roanoke Valley Governor's School SY 2023-24 Project Forum in the area of Science and Technology.

The Salem High School Literary Art magazine *Delphi*, received its sixth Silver Crown Award from Columbia Scholastic Press Association. *Delphi* 2023 was the only literary magazines in Virginia to receive a Crown Award. It was also one of only twenty-two Crown recipients in the nation.

The Salem High School DECA program achieved a Gold Certification at DECA’s International Career Development Conference. Salem’s school-based enterprise was among 728 school-based enterprises achieving Gold certification for the 2023-2024 school year.

Salem High School won the school’s first VHSL state championship in Debate in April. The debate team is coached by Mark Ingerson and assisted by Alex Wong.

The Pride of Salem Marching Band and Symphonic Band were awarded the 2024 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.

Derek Bush, a freshman at Salem High School, is the 2024 VHSL Class 4A state wrestling champion. Derek competed at 113lbs this year and maintains a 3.9 GPA. Derek was also named captain of the wrestling team.

Kathryn Ha, a rising senior at Salem High School, captured the prestigious Virginia State Golf Association’s Junior Championship.

Graduation Statistics for the Class of 2024

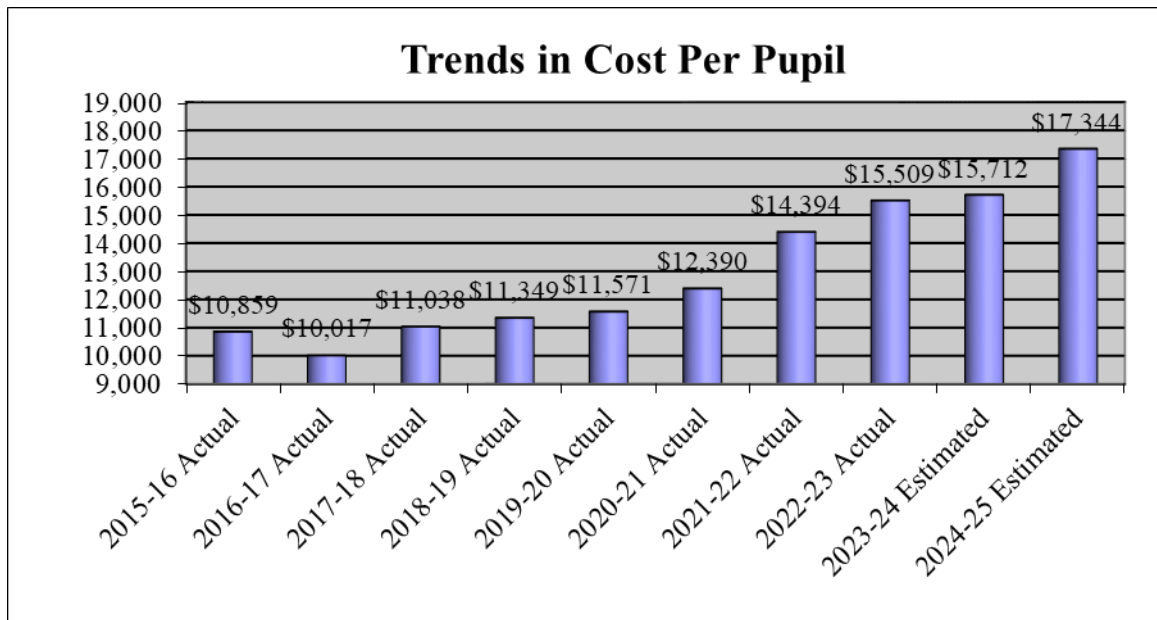
The chart below provides a variety of information regarding the Class of 2024 high school graduates:

| School | Graduates | % College Bound | On-Time Graduation Rate |
|------------|-----------|-----------------|-------------------------|
| Salem High | 289 | 74 | 95.9% |



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 FY16 – FY23 were taken from Table 15 of the Superintendent’s Annual Report for Virginia for the respective years. The FY24 cost per pupil is an estimate based on the adopted FY24 budget. The FY25 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 2023 (latest year comparable data is available). As illustrated by the charts, Salem City Schools was ranked 3rd in per pupil spending and 4th in on-time graduation rates. All Salem City Schools are fully accredited.

| Per Pupil Expenditure (a) | | | Graduation Rate (b) | | |
|---------------------------|---------------------------|----------|---------------------|---------------------|----------|
| Locality | Per Pupil Expenditure (a) | Rank | Locality | Graduation Rate (b) | Rank |
| Roanoke City | \$ 18,751 | 1 | Roanoke County | 95.7 | 1 |
| Franklin County | 15,644 | 2 | Montgomery County | 95.5 | 2 |
| Salem City | 15,508 | 3 | Botetourt County | 94.7 | 3 |
| Roanoke County | 14,535 | 4 | Salem City | 93.6 | 4 |
| Botetourt County | 14,204 | 5 | Franklin County | 90.4 | 5 |
| Montgomery County | 14,049 | 6 | Roanoke City | 86.4 | 6 |

a Source: Superintendent's Annual Report for Virginia, Fiscal Year 2022, Table 15.

b State-Level Cohort Report, Class of 2023.

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 FY25 is 577.5.

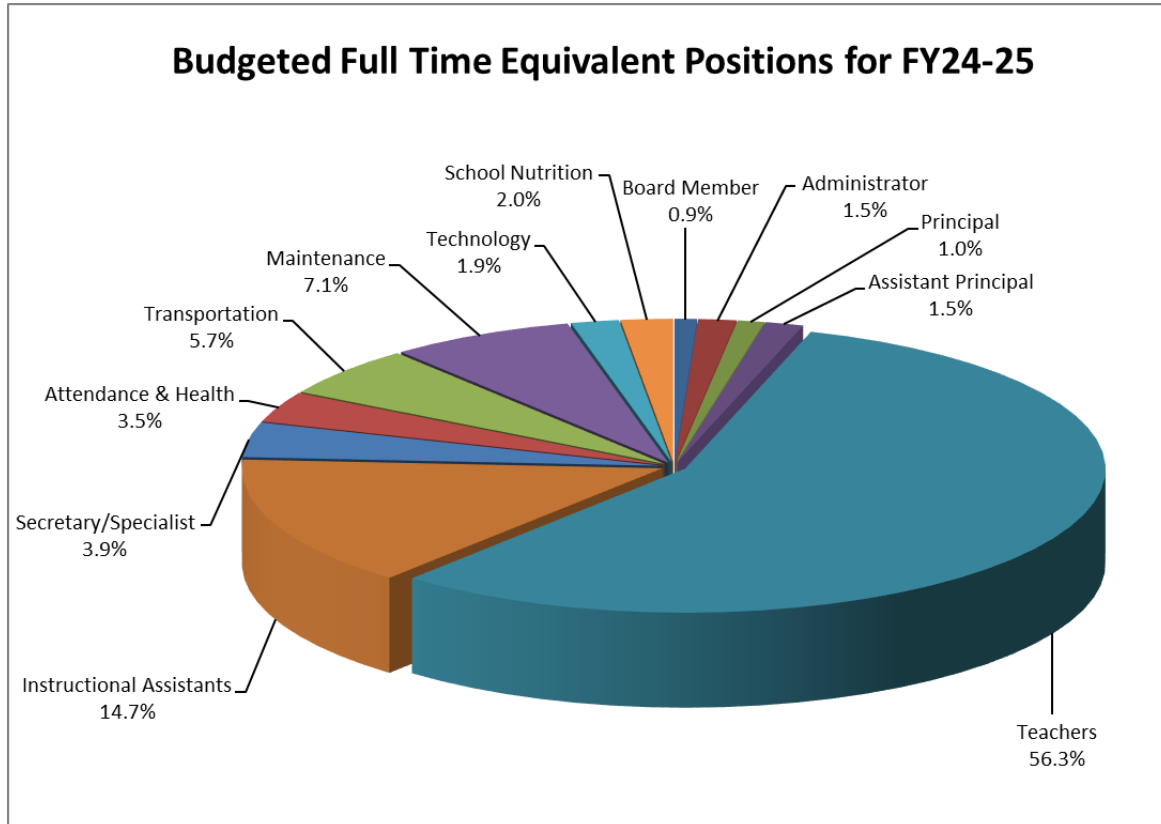
Additional or new positions include: school-based mental health support positions, a Board Certified Behavioral Analyst position, instructional coach positions, a Coordinator of Assessment and Accountability position, special education teachers and instructional assistant positions. A vacant Assistant Superintendent position

| | FY24 | FY25 | Difference |
|-------------------------|--------------|--------------|-------------|
| Board Member | 5.0 | 5.0 | - |
| Administrator | 8.5 | 8.5 | - |
| Principal | 6.0 | 6.0 | - |
| Assistant Principal | 8.5 | 8.5 | - |
| Teacher | 317.3 | 325.6 | 8.3 |
| Instructional Assistant | 80.1 | 85.1 | 5.0 |
| Secretary/Specialist | 22.6 | 22.6 | - |
| Attendance and Health | 18.0 | 20.0 | 2.0 |
| Transportation | 32.8 | 32.8 | - |
| Maintenance | 41.1 | 41.1 | 0.0 |
| Technology | 10.7 | 10.7 | - |
| School Nutrition | 11.6 | 11.6 | - |
| Total | 562.2 | 577.5 | 15.3 |

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, formerly Aramark. Employees replaced due to attrition become employees of The Nutrition Group and not the school division.

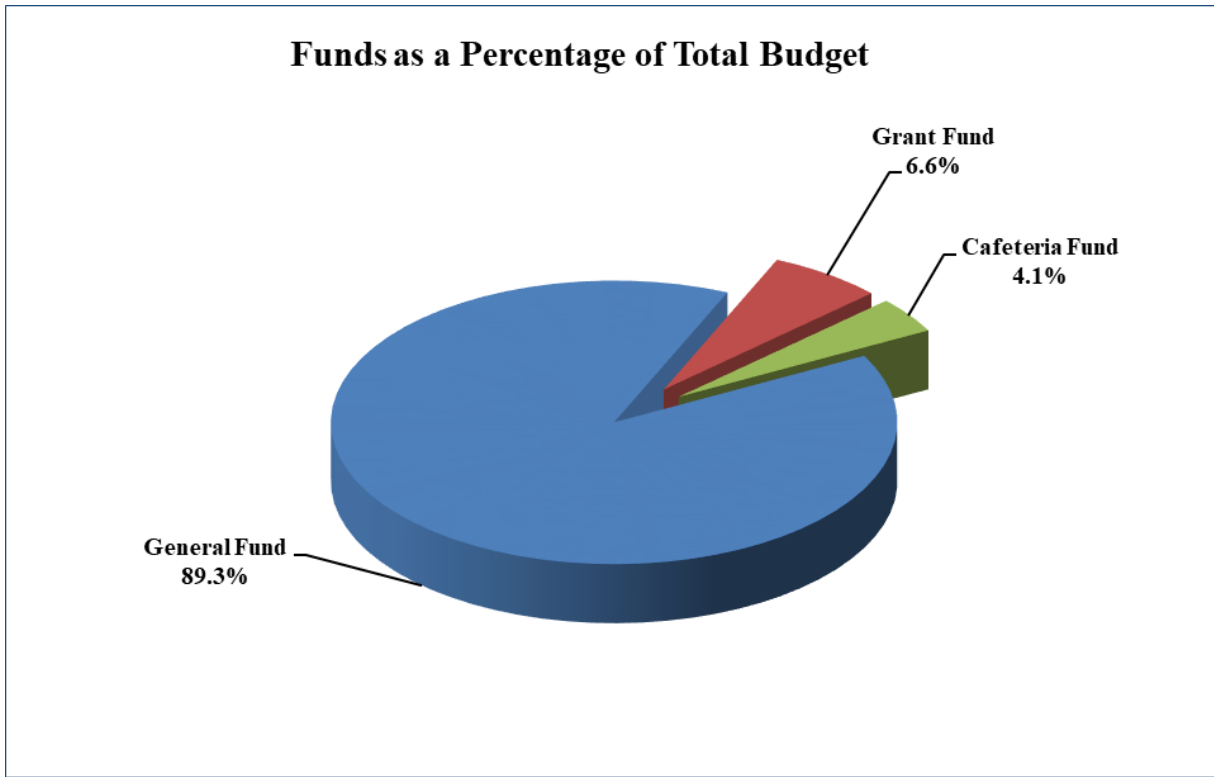


Personnel resources are allocated as follows:



SUMMARY OF FUNDS

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



The schedule below presents a summary comparison of the funds included in this budget. The FY25 approved General Fund budget reflects an increase of \$3,706,804, or 7.3% over the FY24 budget. The Grant Fund reflects an expected increase in funds for education of \$143,372 or 3.7%. The Cafeteria Fund reflects an increase of \$220,000 or 9.6%.

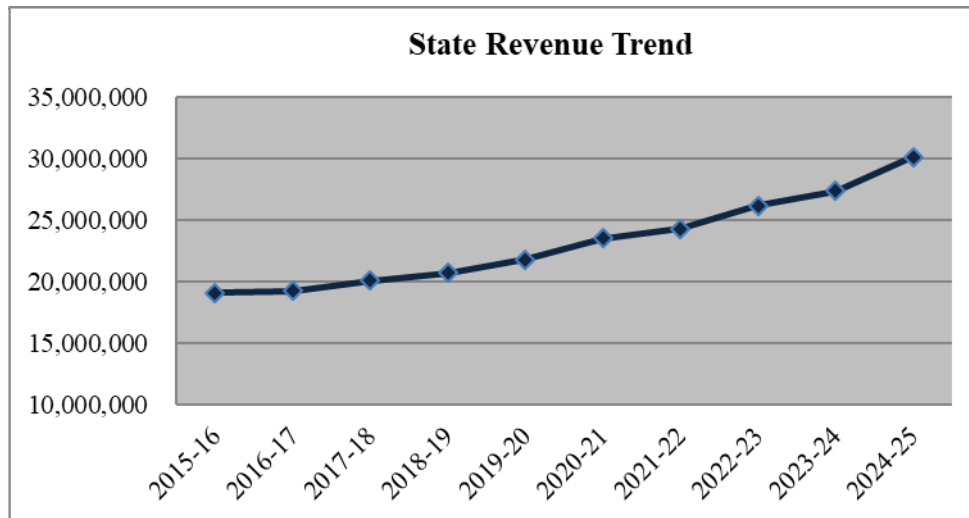
| Fund | Budget 2023-24 | Budget 2024-25 | Increase (Decrease) | Percent Change |
|----------------|-------------------|-------------------|------------------------|-------------------|
| General Fund | \$ 50,793,616 | \$ 54,500,420 | \$ 3,706,804 | 7.3% |
| Grant Fund | 3,858,581 | 4,001,953 | 143,372 | 3.7% |
| Cafeteria Fund | 2,285,696 | 2,505,696 | 220,000 | 9.6% |
| Total Funds | \$ 56,937,893 | \$ 61,008,069 | \$ 4,070,176 | 7.1% |

The FY24 School Budget reflects an overall increase of 7.1% 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 FY25 GENERAL FUND BUDGET

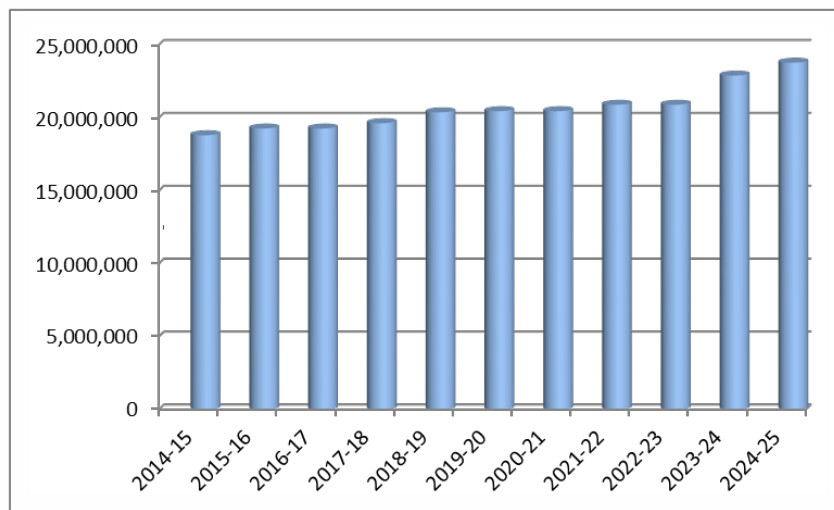
General Fund Revenue Highlights

The revenue projections for FY25 in the General Fund reflect several significant assumptions. State revenue was projected using the Governor’s proposed budget provided in December 2023. The projected increase in state revenue for Salem City Schools is \$2,770,137 or 10.1%. The graph below is a historical trend analysis of state revenues.



The allocation of City funding for schools is approximately 43% of the operating budget and shows an increase of 885,000 for FY25. The bar graph below illustrates the city funding over the past ten years.

City Funding Trend



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

| | Budget 2023-24 | Budget 2024-25 | Increase (Decrease) |
|-----------------------|----------------------|----------------------|------------------------|
| State Sales Tax | \$ 4,416,377 | \$ 4,423,748 | \$ 7,371 |
| State Revenue | 22,968,335 | 25,731,101 | 2,762,766 |
| Transfer from City | 22,896,130 | 23,781,130 | 885,000 |
| Other Revenue | 512,774 | 564,441 | 51,667 |
| Total Revenues | \$ 50,793,616 | \$ 54,500,420 | \$ 3,706,804 |

General Fund Expenditure Highlights

The following priority increases were funded in the FY25 General Fund budget:

Compensation and Benefits

- \$1.5 million was included in the budget to fund 4% salary increase for all staff.
- Additional or new positions include: school-based mental health support positions, a Board Certified Behavioral Analyst position, instructional coach positions, a Coordinator of Assessment and Accountability position, special education teachers and instructional assistant positions.
- 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).

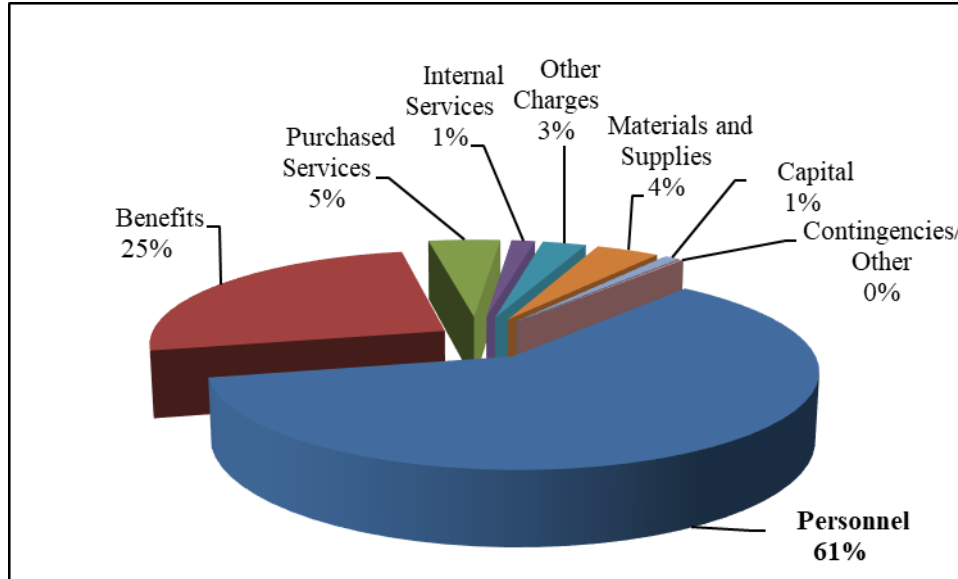
Non-Salary Operations

- 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 FY24 | Budget FY25 | Increase (Decrease) |
|------------------------|----------------------|----------------------|------------------------|
| Personnel | \$ 30,020,281 | \$ 32,985,498 | \$ 2,965,217 |
| Benefits | 13,846,012 | 13,880,144 | 34,132 |
| Purchased Services | 2,257,774 | 2,478,256 | 220,482 |
| Internal Services | 826,218 | 813,685 | (12,533) |
| Other Charges | 1,454,766 | 1,463,357 | 8,591 |
| Materials and Supplies | 1,876,160 | 2,197,778 | 321,618 |
| Capital/Contingencies | 512,405 | 681,702 | 169,297 |
| Total | \$ 50,793,616 | \$ 54,500,420 | \$ 3,706,804 |

Budgeted Expenditures as a Percentage of Total Budget



| General Fund | Budget FY24 | Budget FY25 | Increase (Decrease) | Forecast FY26 | Forecast FY27 | Forecast FY28 |
|---------------------------------------|-------------------|-------------------|------------------------|-------------------|-------------------|-------------------|
| Revenues: | | | | | | |
| State | \$ 27,384,712 | \$ 30,154,849 | \$ 2,770,137 | \$ 30,962,269 | \$ 31,795,192 | \$ 32,653,102 |
| Local | 22,896,130 | 23,781,130 | 885,000 | 23,781,130 | 23,781,130 | 23,781,130 |
| Other | 512,774 | 564,441 | 51,667 | 565,262 | 566,108 | 567,153 |
| Total Revenues | 50,793,616 | 54,500,420 | 3,706,804 | 55,308,661 | 56,142,430 | 57,001,385 |
| Expenditures: | | | | | | |
| Personnel | 30,020,281 | 32,985,498 | 2,965,217 | 33,480,869 | 33,991,886 | 34,518,340 |
| Benefits | 13,846,012 | 13,880,144 | 34,132 | 14,088,594 | 14,303,627 | 14,525,157 |
| Purchased Services | 2,257,774 | 2,478,256 | 220,482 | 2,515,474 | 2,553,868 | 2,593,421 |
| Internal Services | 826,218 | 813,685 | (12,533) | 825,905 | 838,511 | 851,497 |
| Other Charges | 1,454,766 | 1,463,357 | 8,591 | 1,485,333 | 1,508,004 | 1,531,359 |
| Materials | 1,876,160 | 2,197,778 | 321,618 | 2,230,784 | 2,264,832 | 2,299,909 |
| Capital | 512,405 | 631,702 | 119,297 | 631,702 | 631,702 | 631,702 |
| Contingencies | - | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 |
| Total Expenditures | 50,793,616 | 54,500,420 | 3,706,804 | 55,308,661 | 56,142,430 | 57,001,385 |
| Revenues over (under) Expenditures | - | - | - | - | - | - |
| Beginning Fund Balance | 2,484,757 | 2,484,757 | - | 2,484,757 | 2,484,757 | 2,484,757 |
| Ending Fund Balance | \$ 2,484,757 | \$ 2,484,757 | - \$ | \$ 2,484,757 | \$ 2,484,757 | \$ 2,484,757 |

OTHER SCHOOL BOARD APPROVED FY25 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 FY25 is shown under the grant fund tab in this publication.

| Grant Fund | Budget FY24 | Budget FY25 | Increase (Decrease) | Forecast FY26 | Forecast FY27 | Forecast FY28 |
|---------------------------|------------------|------------------|------------------------|------------------|------------------|------------------|
| Revenues: | | | | | | |
| Federal | \$ 3,408,931 | \$ 2,489,701 | \$ (919,230) | \$ 1,856,037 | \$ 1,856,037 | \$ 1,856,037 |
| State | 449,650 | 903,252 | 453,602 | 532,168 | 532,168 | 532,168 |
| Other | - | 609,000 | | 556,000 | 503,000 | 450,000 |
| Total Revenues | 3,858,581 | 4,001,953 | (465,628) | 2,944,205 | 2,891,205 | 2,838,205 |
| Expenditures: | | | | | | |
| Personnel | 2,508,677 | 2,171,722 | (336,955) | 1,524,998 | 1,492,594 | 1,460,188 |
| Benefits | 948,133 | 795,021 | (153,112) | 558,269 | 546,406 | 534,544 |
| Purchased Services | 289,297 | 435,757 | 146,460 | 305,991 | 299,489 | 292,987 |
| Other Charges | 10,355 | 38,856 | 28,501 | 27,285 | 26,705 | 26,125 |
| Materials | 15,510 | 110,597 | 95,087 | 77,662 | 76,012 | 74,361 |
| Capital | 86,609 | - | (86,609) | - | - | - |
| Contingencies | - | 450,000 | 450,000 | 450,000 | 450,000 | 450,000 |
| Total Expenditures | 3,858,581 | 4,001,953 | 143,372 | 2,944,205 | 2,891,205 | 2,838,205 |
| Revenues over (under) | | | | | | |
| Expenditures | - | - | - | - | - | - |
| Beginning Fund Balance | - | - | - | - | - | - |
| Ending Fund Balance | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |

Cafeteria Fund

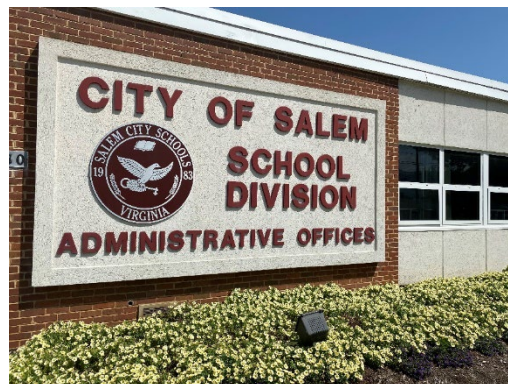
The Cafeteria Fund accounts for cafeteria operations within the school division, including the procurement, preparation and serving of student breakfasts and lunches. The Cafeteria budget was privatized in July 2014 and does not receive any contributions from the City of Salem. Approximately 62% of the revenue is derived from funding for free and reduced lunches. The second largest revenue source, 27%, is funding from the sale of student and adult lunches. As compared to FY23, the School Nutrition budget is increasing by 9.6%. The increase of \$220,000 is due to the addition of a contingencies account for unanticipated funds received mid-year. 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 FY25. The charts below provide additional information on the Cafeteria Fund.

| Cafeteria Fund | Budget FY24 | Budget FY25 | Increase (Decrease) | Forecast FY26 | Forecast FY27 | Forecast FY28 |
|---------------------------|------------------|------------------|------------------------|------------------|------------------|------------------|
| Revenues: | | | | | | |
| Cafeteria Sales | \$ 679,496 | \$ 679,496 | \$ - | \$ 679,496 | \$ 676,099 | \$ 372,718 |
| Federal | 1,533,601 | 1,503,601 | (30,000) | 1,579,609 | 1,626,997 | 1,675,807 |
| State | 57,712 | 57,712 | - | 57,712 | 57,712 | 57,712 |
| Other | 14,887 | 264,887 | 250,000 | 264,887 | 264,887 | 264,887 |
| Total Revenues | 2,285,696 | 2,505,696 | 220,000 | 2,581,704 | 2,625,695 | 2,371,124 |
| Expenditures | | | | | | |
| Salaries | 895,980 | 895,980 | - | 922,859 | 943,862 | 961,913 |
| Benefits | 317,461 | 317,461 | - | 309,858 | 334,260 | 340,652 |
| Purchased services | 254,937 | 254,937 | - | 251,297 | 268,454 | 273,587 |
| Food products | 742,163 | 712,163 | (30,000) | 772,432 | 750,007 | 764,349 |
| Materials and supplies | 75,155 | 75,155 | - | 75,258 | 79,111 | 80,623 |
| Capital | - | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 |
| Contingencies | - | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 |
| Total Expenditures | 2,285,696 | 2,505,696 | 220,000 | 2,581,704 | 2,375,695 | 2,671,124 |
| Revenues over (under) | | | | | | |
| Expenditures | - | - | - | - | - | - |
| Beginning Fund Balance | 935,323 | 935,323 | - | 935,323 | 935,323 | 935,323 |
| Ending Fund Balance | \$ 935,323 | \$ 935,323 | \$ - | \$ 935,323 | \$ 935,323 | \$ 935,323 |

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 2023-2024.

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



John W. Hutchison
President

Siobhán McMahon, CAE
Chief Operations Officer/
Interim Executive Director



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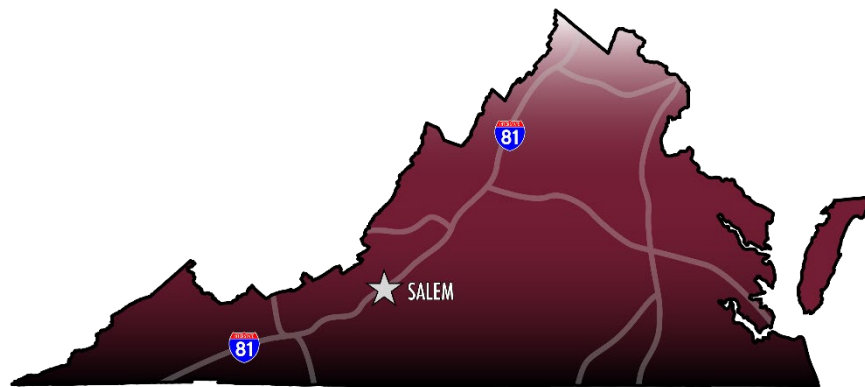
Organizational

Back of Tab

Geographic Area and Location

Salem City Schools (School Division) is the 65th largest of 132 school divisions in the Commonwealth of Virginia. The City of Salem is located at the southern end of the Shenandoah Valley, approximately 190 miles west of Richmond and 250 miles southwest of Washington, DC. Its position in the southeastern United States gives the City ready access, within a 500 mile radius, to nearly two-thirds of the total population of the United States. In addition, the City lies at the region's crossroads of major rail and highways systems, and passenger/freight service through the Roanoke-Blacksburg Regional Airport making it a part of the principal trade, industrial, transportation, medical and cultural center of western Virginia. Salem has approximately 24,985 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 3,500 students budgeted in FY25 to attend Salem City Schools.

The Salem City School Board



Dr. Nancy A. Bradley
Chair



Mr. John A. (Andy) Raines
Vice Chair



Ms. Stacey G. Danstrom



Ms. Macel H. Janoschka

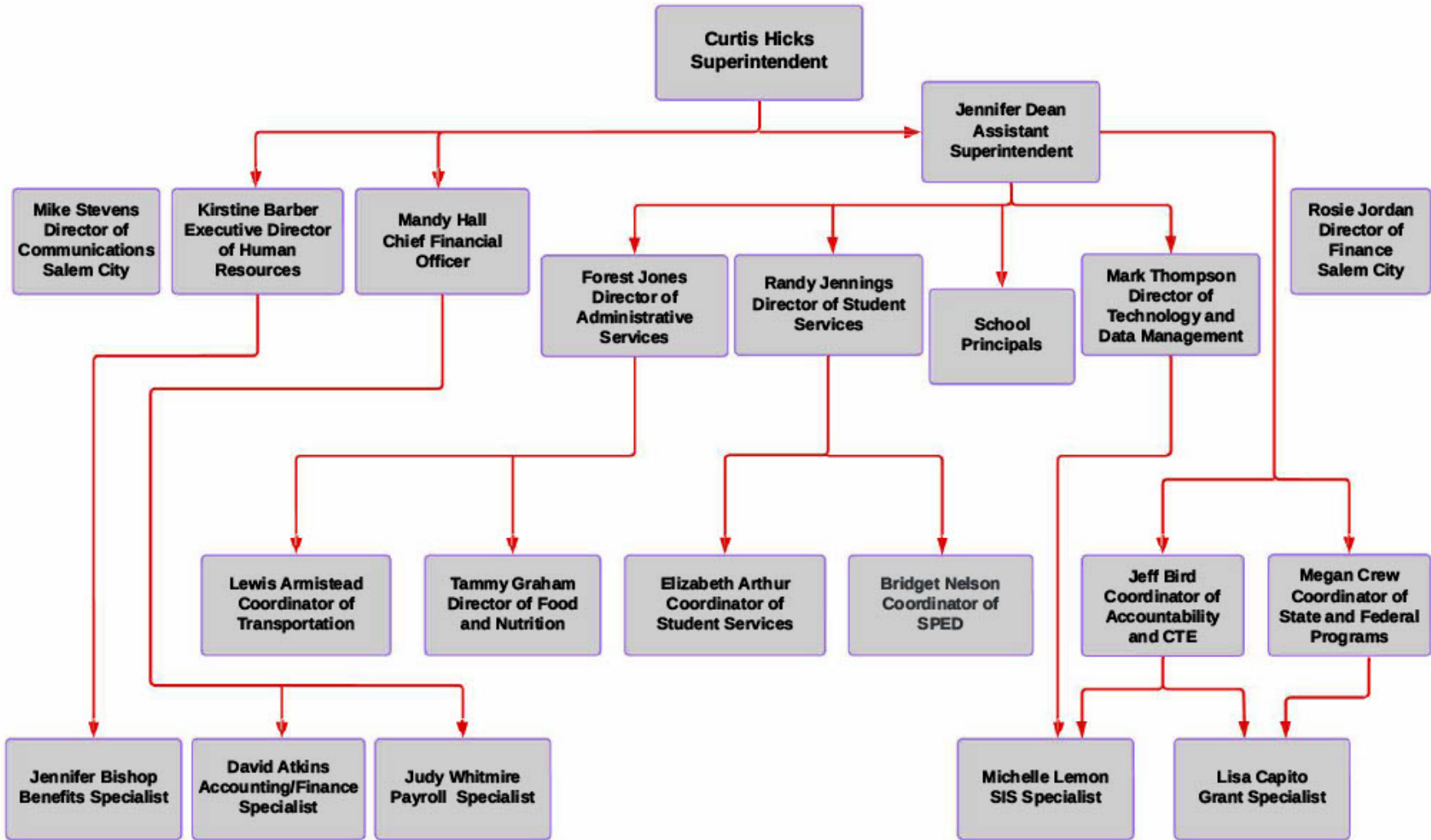


Ms. Teresa Sizemore

Salem City Schools Leadership Cabinet

- Dr. Curtis N. Hicks Superintendent
- Ms. Jennifer P. Dean Assistant 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
- Dr. Forest I. Jones Director of Administrative Services
- Mr. Mark A. Thompson Director of Technology

Salem City School Division Organizational Chart 2024-2025



Direct Reports

Superintendent

Assistant Superintendent
Executive Director of Human Resources
Chief Financial Officer

Assistant Superintendent

School Principals
Director of Student Services
Director of Administrative Services
Director of Technology and Data Management

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



Facilities and Administrators

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

Salem High School

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

Administration Building

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

Andrew Lewis Middle School

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

Alternative and Online Programs

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

G. W. Carver Elementary School

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

Transportation/Operations

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

East Salem Elementary School

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

Salem City Schools Website

www.salem.k12.va.us

South Salem Elementary School

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

West Salem Elementary School

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

Vision Statement

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

Mission Statement

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

Love. Engage. Inspire.

Educational Philosophy

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

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

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

Specifically, the Salem City School Board:

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

Division Goals and Objectives

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

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

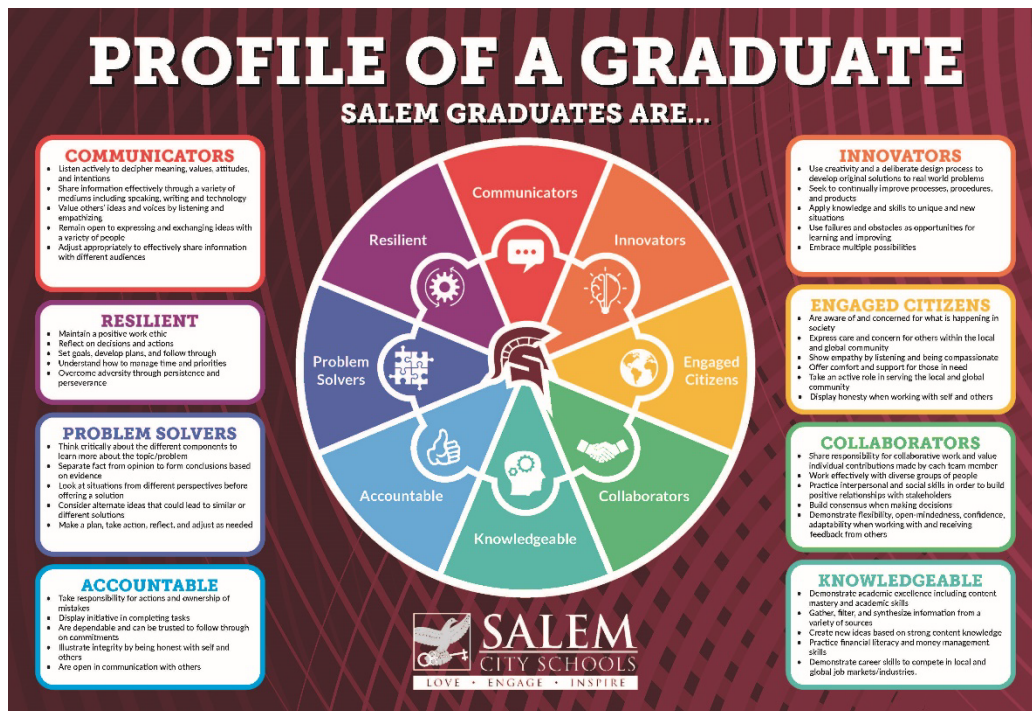
The Board recognizes that many daily tasks and most major functions that are required or previously incorporated into routine practice are not expressly stated. Moreover, unanticipated events often present significant challenges that must be met.

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

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

The budget includes \$11,000 for special programs and enrichment materials for curriculum development in STEM and Personalized Learning.

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

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

Communication and Community Relations

“Student success is a shared responsibility among schools, parents, and community partners.”

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.

Safety and Organizational Management

“Students learn best in a safe and disciplined environment provided by caring and respectful adults.”

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 a 4% salary increase for all staff.

Career Education

Desired Outcomes

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

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

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

The school division included \$721,438 in this budget to cover cost of software licensing fees.

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

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

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 45% 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 11, 2022 and reflects total school capital projects of \$12.6 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 |
| <ul style="list-style-type: none"> • CIP requests from Schools and Departments |
| October |
| <ul style="list-style-type: none"> • School Board adopts new CIP |
| November |
| <ul style="list-style-type: none"> • Administrative staff discusses budget priorities • Report to School Board on budget priorities • Budget calendar presented to School Board |
| December |
| <ul style="list-style-type: none"> • Budget Prep in New World opened to principals and directors • School Board holds first public hearing to receive suggestions for budget priorities |
| January |
| <ul style="list-style-type: none"> • Directors and principals submit school level prioritized non-personnel budget requests • Non-personnel budget verified on-line by Chief Financial Officer • Update to School Board on Governor’s introduced budget and latest budget impact • General Assembly convenes • Chief Financial Officer and central office budget team review all budget requests with principals |
| February |
| <ul style="list-style-type: none"> • Superintendent, Chief Financial Officer, Executive Director of Human Resources and other division leadership meet with principals and central office staff to review personnel needs after student enrollment projections are finalized • Update to School Board on House and/or Senate introduced budgets and latest budget impact |
| March |
| <ul style="list-style-type: none"> • 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 |
| <ul style="list-style-type: none"> • Superintendent and School Board Chairman present budget to City Council at a regular City Council meeting, typically the second meeting of the month |
| May |
| <ul style="list-style-type: none"> • Subsequent report to School Board, as needed, with salary recommendations • City Council formally appropriates funding for school budget • Superintendent and Chief Financial Officer review adopted budget with staff as needed |
| By July 1 |
| <ul style="list-style-type: none"> • Budget published on-line with bound copy to be distributed by August 31st |

Budget Administration Process

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

Expenditure and Encumbrance Controls

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

Budget Transfers

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

Revenue Monitoring

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

Basis of Accounting

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

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

Classification of Revenues and Expenditures

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

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

School Board Policy

Management of Funds

School Board Policy Section DA

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

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

The School Board shall seek to achieve the following goals:

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

Annual Budget

School Board Policy Section DB

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

Budget Preparation and Approval

School Board Policy Section DB-BR

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

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

Financial Accounting and Reporting

School Board Policy Section DI

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

Budget: Surplus Funds

School Board Policy Section DR-BR

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

On-Line Access

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

Other Sustaining Local Revenue Sources

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

Tuition

Non-Resident Tuition is charged for a student who does not live within the Salem City limits but wants to attend a city school. Tuition is also charged for adult education, summer school, and dual enrollment courses through Virginia Western Community College. These are budgeted for FY25 as follows:

- Non-Resident Tuition, \$195,000
- Summer School Tuition, \$25,000
- Dual Enrollment Tuition, \$60,000



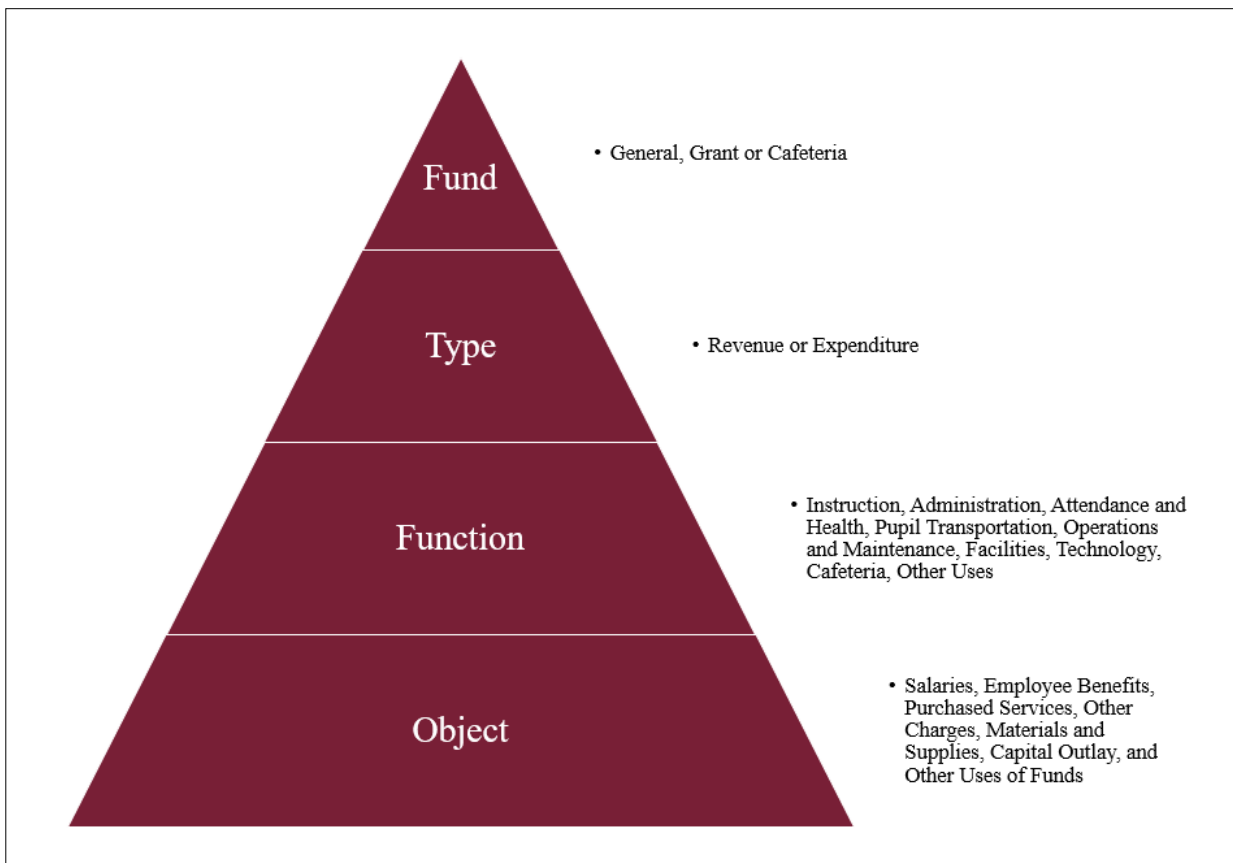
Financial

Back of Tab

Description of Financial Structure

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

The Financial Reporting Pyramid



School Board Funds Overview

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

Fund Types

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

General Fund

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

Grant Fund

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

Cafeteria Fund

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

Basis of Budgeting and Accounting

Salem City Schools uses the modified accrual basis of accounting in accordance with the U. S. generally accepted accounting principles (GAAP) applicable to governmental units. Under the modified accrual basis, revenues are recognized when they become susceptible to accrual; that is, when they become both measurable and available to finance expenditures of the current period. General Fund revenues are considered measurable and available if collected within 60 days of year-end. Grant revenues are considered measurable when the legal and contractual requirements have been met and available if collected within 90 days of year-end. All other revenue items are considered measurable and available when cash is received by the school district. Expenditures are recorded when the liability is incurred, as under accrual accounting. However, compensated absences, other postemployment benefit expenditures, as well as expenditures related to claims and 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.

Benefit 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 \$215,098, of the total premiums through their required contributions of between \$493 and \$1,471, depending on the type of coverage and years of service.

The School Division contributed \$143,627 in pay-as-you-go contributions to the Retiree Health Plan for the year ended June 30, 2023. 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, 2023. 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, 2023 were as follows:

| | |
|-----------------------------|-------------------|
| Total OPEB liability | \$ 2,846,224 |
| Plan fiduciary net position | <u>2,314,901</u> |
| Net OPEB liability | <u>\$ 531,323</u> |

Plan fiduciary net position as a
Percentage of total OPEB liability 81.33%

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, 2023 |
| 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. |

Post-retirement mortality

Teachers: Pub-2010 Amount Weighted teachers Employee Rates projected generationally; 110% of rates for males.
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% | 2.27% | 2.13% |
| US Large Cap Equity | 21.00% | 5.64% | 4.09% |
| US Small Cap Equity | 10.00% | 7.25% | 4.67% |
| Foreign Developed Equity | 13.00% | 6.90% | 5.15% |
| Emerging Market Equity | 5.00% | 9.58% | 6.20% |
| Private Real Estate Property | 15.00% | 4.86% | 3.70% |
| Private Equity | 10.00% | 10.74% | 6.54% |
| Hedge Fund of Funds - Strategic | 6.00% | 4.42% | 3.48% |
| Assumed Inflation - Mean | | 2.33% | 2.33% |
| Assumed Inflation - Standard Deviation | | 1.41% | 1.41% |
| Portfolio Real Mean Return | | 5.81% | 4.90% |
| Portfolio Nominal Mean Return | | 8.14% | 7.34% |
| Portfolio Standard Deviation | | | 13.07% |
| 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, 2023, 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, 2022 | \$ 2,324,032 | \$ 2,062,855 | \$ 261,177 |
| Changes for the year: | | | |
| Service Cost | 99,076 | - | 99,076 |
| Interest | 152,908 | - | 152,908 |
| Effect of economic/demographic gains or loses | 381,935 | - | 381,935 |
| Effect of assumption changes | 31,900 | - | 31,900 |
| Contributions – employer | - | 240,762 | (240,762) |
| Net investment income | - | 157,543 | (157,543) |
| Benefit payments | (143,628) | (143,628) | - |
| Administrative expenses | - | (2,632) | 2,632 |
| Net changes | 522,191 | 252,045 | 270,146 |
| Balances at June 30, 2023 | \$ 2,846,223 | \$ 2,314,900 | \$ 531,323 |

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 5.50% | Current Discount 6.50% | 1% Increase 7.50% |
| 746,201 | \$ 531,323 | \$ 331,538 |

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 |
| \$ 273,989 | \$ 531,323 | \$ 824,990 |

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

For the year ended June 30, 2023, the School Division recognized OPEB expense of \$156,092. At June 30, 2023, 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 | \$ 336,887 | \$ 33,110 |
| Changes in assumptions | 72,243 | 112,713 |
| Net difference between projected and actual earnings on plan investments | 49,510 | - |
| Total | \$ 458,640 | \$ 145,823 |

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

| Year ended June 30, | Amount |
|---------------------|-------------------|
| 2024 | 28,783 |
| 2025 | 18,128 |
| 2026 | 93,399 |
| 2027 | 39,115 |
| 2028 | 58,839 |
| Thereafter | 74,553 |
| | <u>\$ 312,817</u> |

TRENDS AND ASSUMPTIONS

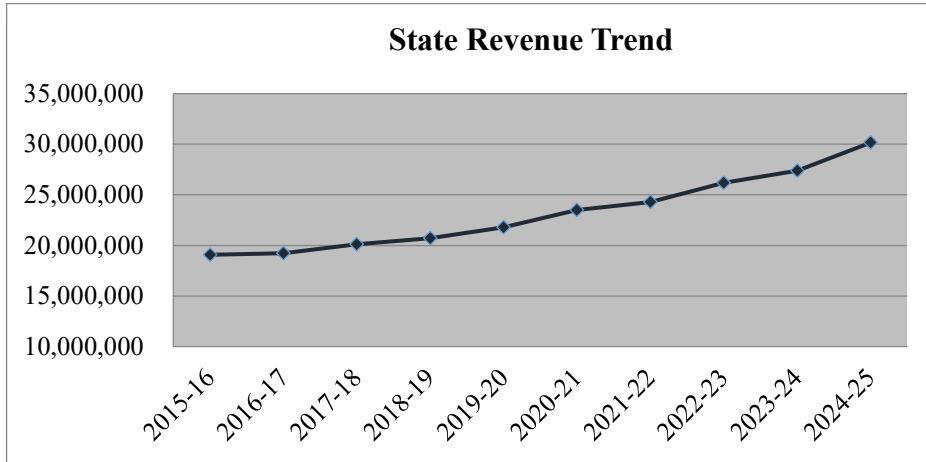
Revenues

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

State Revenues

State funds are based on student average daily membership (ADM) as calculated from the first day of school through March 31 of each year. The state calculates an amount per pupil for various different standards of quality and applies that to the school divisions ADM count to determine the total amount to be allocated each year. State funds comprise about 55% of the General Fund revenues with state sales tax collections accounting for approximately 8% of that amount. State revenue is projected to increase by \$2,770,137 in FY25 primarily due to receiving an increase in Basic Aid of \$3,048,110, an increase in Special Education funding of \$357,666, an increase in At-Risk funding of \$568,182, and an increase in the Supplemental Lottery Per Pupil Allocation of \$162,152.

The graph below is a historical trend analysis of state revenues. State funding in FY25 is projected to be \$11,079,166 more than FY16.

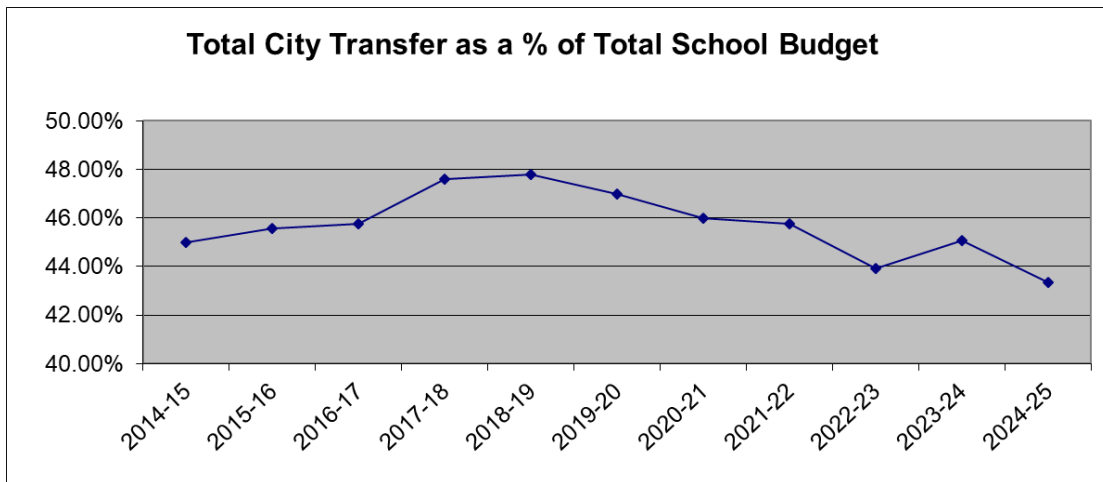


Federal Revenues

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

Local Revenues

The City of Salem provides significant support for the instructional program in Salem City Schools funding approximately 43% 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 FY25, the local revenue for operations is increasing by \$885,000. Local funding for debt service is no longer shown due to a recommendation from the auditors. City revenues as a percentage of the General Fund have remained fairly steady from a high of 47.78% in FY19 to a low of 43.34% in FY25. The graph below illustrates both the City’s commitment to Salem City Schools during difficult times and current trends.



Other Revenues

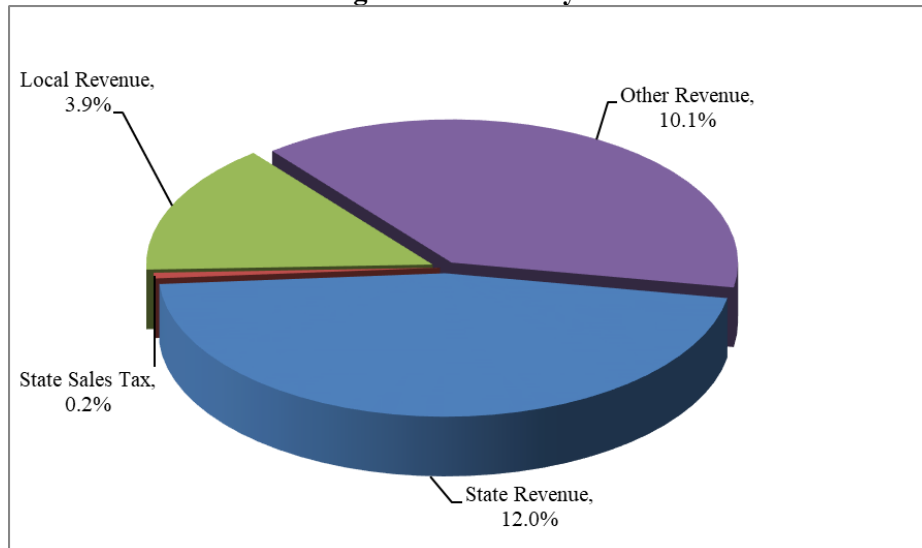
Other revenue makes up approximately 1% of the General Fund budget and includes interest income, rental of school property, and tuition from summer school, preschool, non-resident students, and online

classes. Other revenue is expected to increase by \$51,667 reflecting an increase in Broadband Lease the addition of a contingency budget for mid-year changes.

| Revenue | FY24 | FY25 | Increase | Percentage | Reason |
|--|----------------------|----------------------|---------------------|-------------|--------|
| | Budget | Budget | (Decrease) | (Decrease) | |
| State Revenue | \$ 22,968,335 | \$ 25,731,101 | \$ 2,762,766 | 10.7% | (1) |
| State Sales Tax | 4,416,377 | 4,423,748 | 7,371 | 0.2% | (2) |
| Subtotal - All State Revenue | 27,384,712 | 30,154,849 | 2,770,137 | 9.2% | |
| Local Revenue | 22,896,130 | 23,781,130 | 885,000 | 3.7% | (3) |
| Other Revenue | 512,774 | 564,441 | 51,667 | 9.2% | (4) |
| Total General Fund Revenue Budget | \$ 50,793,616 | \$ 54,500,420 | \$ 3,706,804 | 6.8% | |

- (1) State revenue changes due to rebenchmarking year outcomes and anticipated Compensation Supplement update.
- (2) Sales tax is budgeted using local estimate.
- (3) Local revenue is increasing by \$885,000.
- (4) Includes an increase in Broadband Lease contributions per the fee schedule as well as an increase for a contingency budget for mid-year changes of \$50,000.

% Change in Revenues by Source



Expenditures

The FY25 General Fund expenditure budget reflects an overall increase of 7.3% over the prior year. Significant increases in expenditure budgets include the following:

- Salaries will increase by an average 4% (\$1,505,495) for FY25.
- Continued funding for the Distinguished Scholar Program (\$28,000) and Governor School Tuition (\$84,960).
- An increase in health insurance (\$98,697).
- Continued support of National Board Certification for teachers.
- Continuation of the Retirement: Extended Work Incentive Program (REWIP).

Departmental Expenditures

| Expenditures | FY24 Adopted Budget | FY25 Adopted Budget | Increase (Decrease) | % Increase (Decrease) | Reason |
|--|----------------------|----------------------|---------------------|-----------------------|--------|
| Central Administration | \$ 2,250,233 | \$ 2,241,116 | \$ (9,117) | (0.41%) | (6) |
| Instruction - Centralized Cost | 6,268,772 | 8,006,950 | 1,738,178 | 27.7% | (7) |
| Salem High School | 11,674,534 | 12,488,351 | 813,817 | 7.0% | (8) |
| Andrew Lewis Middle School | 8,156,251 | 8,685,037 | 528,786 | 6.5% | (8) |
| G. W. Carver Elementary | 4,272,609 | 4,510,800 | 238,191 | 5.6% | (8) |
| West Salem Elementary | 3,830,062 | 4,120,481 | 290,419 | 7.6% | (8) |
| South Salem Elementary | 3,707,351 | 3,910,007 | 202,656 | 5.5% | (8) |
| East Salem Elementary | 4,067,130 | 4,442,495 | 375,365 | 9.2% | (8) |
| Attendance and Health | 1,748,187 | 1,755,883 | 7,696 | 0.4% | (8) |
| Transportation | 2,349,216 | 2,476,100 | 126,884 | 5.4% | (8) |
| Non Departmental | 2,469,271 | 1,863,200 | (606,071) | (24.54%) | (9) |
| Total General Fund Expenditure Budget | \$ 50,793,616 | \$ 54,500,420 | \$ 3,706,804 | 7.3% | |

- (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 of All In Tutoring grant funds. Includes increases in textbooks 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 ESSER of All In Tutoring grant funds.
- (9) Temporary accounts for average 4% salary increase of \$885,000 and \$259,008 for health insurance increases
Also includes a proposed laptop lease of \$98,697.

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 | FY21 Actuals | FY22 Actuals | FY23 Actuals | FY24 Budget | FY24 Budget |
|-------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Instruction | \$ 32,211,208 | \$ 33,343,126 | \$ 36,282,317 | \$ 36,104,389 | \$ 39,652,858 |
| Administration, Attendance & Health | 2,964,248 | 3,199,479 | 3,458,896 | 3,789,964 | 3,780,328 |
| Pupil Transportation | 1,563,743 | 2,242,538 | 2,285,284 | 2,349,216 | 2,476,100 |
| Operation & Maintenance | 3,244,436 | 3,773,084 | 4,153,555 | 3,880,279 | 4,090,377 |
| Technology | 1,716,127 | 2,041,856 | 2,044,001 | 2,200,497 | 2,637,557 |
| Debt Service and Fund Transfers | 2,539,866 | 4,922,495 | 2,102,971 | 2,469,271 | 1,863,200 |
| Total Expenditures | \$ 44,239,628 | \$ 49,522,578 | \$ 50,327,024 | \$ 50,793,616 | \$ 54,500,420 |

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.

| | FY21 Budget | FY22 Budget | FY23 Budget | FY24 Budget | FY25 Budget |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|
| Salary | \$ 26,528,351 | \$ 29,241,257 | \$ 29,589,150 | \$ 32,489,552 | \$ 34,490,993 |
| Benefits | 10,416,868 | 10,315,965 | 11,122,871 | 11,369,289 | 12,362,682 |
| Total Personnel | 36,945,219 | 39,557,222 | 40,712,021 | 43,858,841 | 46,853,675 |
| Total Budget | \$ 44,471,618 | \$ 45,691,446 | \$ 47,585,435 | \$ 50,793,616 | \$ 54,500,420 |
| Salary and benefits as a percentage of budget | 83% | 87% | 86% | 86% | 86% |

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

Fund Balance

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

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

Nonspendable Fund Balance

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

Restricted Fund Balance

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

Committed Fund Balance

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

Assigned Fund Balance

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

generally only exist temporarily, an additional action is not required to remove or change an assignment of funding.

Unassigned Fund Balance

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

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

| Fund Balances | FY14 | FY15 | FY16 | FY17 | FY18 | FY19 | FY20 | FY21 | FY22 | FY23 |
|-----------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| <u>Operating Fund</u> | | | | | | | | | | |
| Nonspendable | \$ 24,797 | \$ - | \$ - | \$ - | \$ 4,068 | \$ 101,494 | \$ 158,753 | \$ 220,392 | \$ 420,882 | \$ 378,303 |
| Restricted | - | 78,474 | 78,138 | - | 537,062 | 650,756 | 529,805 | - | - | - |
| Committed | - | - | - | - | - | - | - | - | - | - |
| Assigned | 1,992,073 | 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 |
| Total Operating Fund | \$ 2,016,870 | \$ 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 |

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

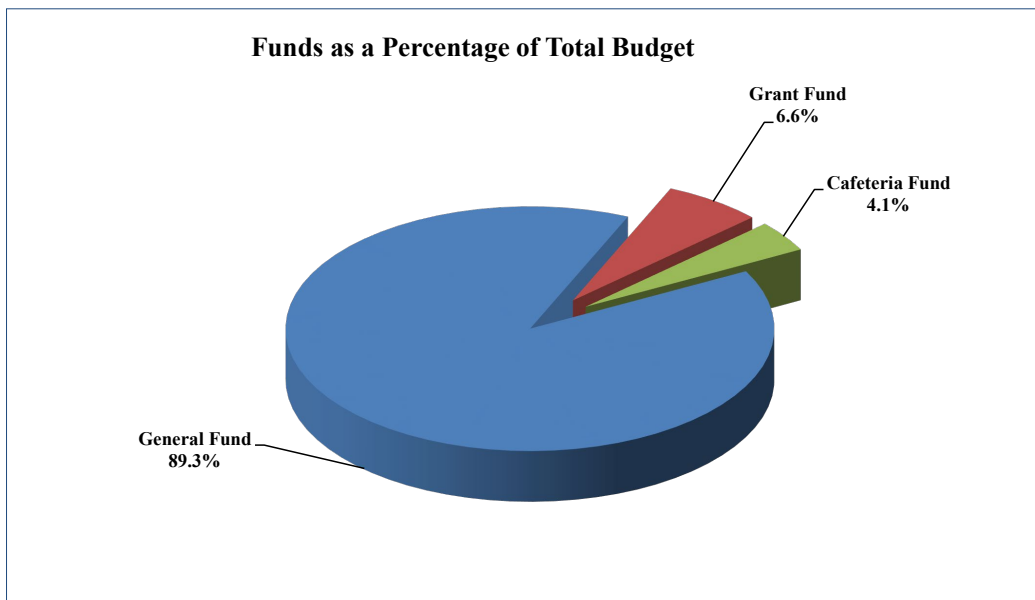
| Cafeteria Fund | FY14 | FY15 | FY16 | FY17 | FY18 | FY19 | FY20 | FY21 | FY22 | FY23 |
|-----------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|---------------------|-------------------|
| Nonspendable | \$ 55,511 | \$ 34,125 | \$ 33,187 | \$ 33,103 | \$ 37,579 | \$ 56,438 | \$ 98,571 | \$ 116,984 | \$ 133,878 | \$ 84,724 |
| Committed | - | - | - | - | 464,331 | 580,465 | 624,572 | 404,295 | 955,362 | 850,599 |
| Assigned | 451,968 | 324,603 | 305,919 | 349,325 | - | - | - | - | - | - |
| Total Cafeteria Fund | \$ 507,479 | \$ 358,728 | \$ 339,106 | \$ 382,428 | \$ 501,910 | \$ 636,903 | \$ 723,143 | \$ 521,279 | \$ 1,089,240 | \$ 935,323 |

Source: Actual's from New World financial system.



Salem City Schools
 Budget Summary - All Funds
 FY 2024-25

| Fund | Budget 2022-23 | Budget 2023-24 | Budget 2024-25 | Increase (Decrease) | Percent Change |
|--------------------|----------------------|----------------------|----------------------|------------------------|-------------------|
| General Fund | \$ 47,585,435 | \$ 50,793,616 | \$ 54,500,420 | \$ 3,706,804 | 7.3% |
| Grant Fund | 5,650,323 | 3,858,581 | 4,001,953 | 143,372 | 3.7% |
| Cafeteria Fund | 2,025,453 | 2,285,696 | 2,505,696 | 220,000 | 9.6% |
| Total Funds | \$ 55,261,211 | \$ 56,937,893 | \$ 61,008,069 | \$ 4,070,176 | 7.1% |



Explanation of budgets increases/decreases from the prior year:

General Fund - The transfer from the city increased by \$885,000 for FY25. The General Fund shows an increase of \$3,706,804 due to an increase in Basic Aid funding of \$3,388,751, an increase in Special Education funding of \$357,666, an increase in At-Risk funding of \$568,182, an increase in Vocational Education funding of \$94,442, an increase in Gifted Education funding of \$18,160, an increase in Textbook funding of \$57,302, and an increase in the Supplemental Lotter Per-Pupil Allocation of \$162,152, a decrease in Remedial Summer School funding of \$47,390, elimination of the Supplemental General Fund Payments in Lieu of Food and Hygiene Tax of \$707,912, elimination of Rebenchmarking Hold Harmless funding of \$334,037, and a decrease in the Compensation Supplement of \$1,108,276.

Grant Fund - The grant fund shows an increase in funding of \$143,372 primarily due to the addition of a contingency account for unanticipated funds we receive during the year. We received notification from the Virginia Foundation for Healthy Youth that we were awarded \$159,000 for a three year Youth and Tobacco Use Prevention Grant. COVID-19 related Federal grants will have smaller amount of carry over than was budgeted in FY24. These grants continue to wind down and some are already depleted and are off the books.

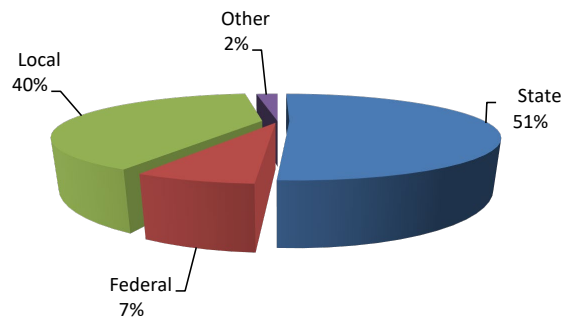
Cafeteria Fund - Revenue and food cost trends have been provided by Aramark and show an overall increase of \$220,000 and reflects an anticipated increase in equipment purchases as well as funds in a contingency account for unanticipated funds that we receive mid-year. There will be a new Food Service Management Company for FY25. The Nutrition Group was selected during the bid process. The budget will likely be adjusted after July 1.

Salem City Schools
 Summary of All Funds by Source and Object
 FY 2024-25

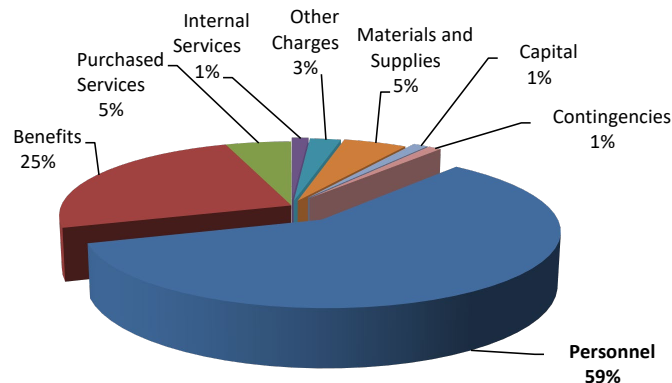
| | General Fund | Grant Fund | Cafeteria Fund | Grand Total |
|-----------------------|----------------------|---------------------|---------------------|----------------------|
| Revenues: | | | | |
| State | \$ 30,154,849 | \$ 903,252 | \$ 57,712 | \$ 31,115,813 |
| Federal | - | 2,489,701 | 1,503,601 | 3,993,302 |
| Local | 23,781,130 | - | 679,496 | 24,460,626 |
| Other | 564,441 | 609,000 | 264,887 | 1,438,328 |
| Total revenues | \$ 54,500,420 | \$ 4,001,953 | \$ 2,505,696 | \$ 61,008,069 |

| | | | | |
|---------------------------|----------------------|---------------------|---------------------|----------------------|
| Expenditures: | | | | |
| Personnel | \$ 32,985,498 | \$ 2,171,722 | \$ 895,980 | \$ 36,053,200 |
| Benefits | 13,880,144 | 795,021 | 317,461 | 14,992,626 |
| Purchased Services | 2,478,256 | 435,757 | 254,937 | 3,168,950 |
| Internal Services | 813,685 | - | - | 813,685 |
| Other Charges | 1,463,357 | 38,856 | - | 1,502,213 |
| Materials and Supplies | 2,197,778 | 110,597 | 787,318 | 3,095,693 |
| Capital | 631,702 | - | 100,000 | 731,702 |
| Contingencies | 50,000 | 450,000 | 150,000 | 650,000 |
| Total expenditures | \$ 54,500,420 | \$ 4,001,953 | \$ 2,505,696 | \$ 61,008,069 |

Total Revenue by Source



Total Expenditures by Object



Salem City Schools

Summary of All Funds Revenues by Source and Expenditures by Object

FY 2024-25

| | FY21 | FY22 | FY23 | FY24 | FY25 | Increase | FY26 | FY27 | FY28 |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|------------------|---------------------|---------------------|---------------------|
| | Actuals | Actuals | Actuals | Budget | Budget | (Decrease) | Forecast | Forecast | Forecast |
| Revenues: | | | | | | | | | |
| State | \$ 24,227,351 | \$ 25,546,915 | \$ 26,883,757 | \$ 27,892,074 | \$ 31,115,813 | \$ 3,223,739 | \$ 31,552,149 | \$ 32,385,072 | \$ 33,242,982 |
| Federal | 4,672,687 | 8,713,531 | 6,423,377 | 4,942,532 | 3,993,302 | (949,230) | 3,435,646 | 3,483,034 | 3,531,844 |
| Local | 20,222,585 | 20,919,612 | 22,055,911 | 22,896,130 | 23,781,130 | 885,000 | 23,781,130 | 23,781,130 | 23,781,130 |
| Other | 974,364 | 1,200,585 | 1,951,565 | 1,207,157 | 2,117,824 | 910,667 | 2,065,645 | 2,010,094 | 1,954,758 |
| Transfers In | - | - | - | - | - | - | - | - | - |
| Total revenues | 50,096,987 | 56,380,643 | 57,314,610 | 56,937,893 | 61,008,069 | 4,070,176 | 60,834,570 | 61,659,330 | 62,510,714 |
| Expenditures: | | | | | | | | | |
| Personnel | 28,819,990 | 31,144,189 | 34,005,223 | 33,424,938 | 36,053,200 | 2,628,262 | 35,928,726 | 36,428,342 | 36,940,442 |
| Benefits | 10,649,138 | 11,562,133 | 12,470,850 | 15,111,606 | 14,992,626 | (118,980) | 14,956,721 | 15,184,294 | 15,400,352 |
| Purchased Services | 2,028,351 | 2,855,839 | 2,893,725 | 2,802,008 | 3,168,950 | 366,942 | 3,072,763 | 3,121,811 | 3,159,995 |
| Internal Services | 694,031 | 821,484 | 1,069,589 | 836,573 | 813,685 | (22,888) | 825,905 | 838,511 | 851,497 |
| Other Charges | 1,105,696 | 1,342,351 | 1,386,082 | 1,470,276 | 1,502,213 | 31,937 | 1,512,618 | 1,534,709 | 1,557,485 |
| Materials & Supplies | 2,970,431 | 4,934,061 | 3,619,592 | 2,780,087 | 3,095,693 | 315,606 | 3,156,136 | 3,169,961 | 3,219,243 |
| Joint Operations | - | - | - | - | - | - | - | - | - |
| Capital | 873,878 | 1,157,013 | 1,000,037 | 512,405 | 731,702 | 219,297 | 731,702 | 731,702 | 731,702 |
| Contingencies | - | - | - | - | 650,000 | 650,000 | 650,000 | 650,000 | 650,000 |
| Total expenditures | 47,141,515 | 53,817,070 | 56,445,098 | 56,937,893 | 61,008,069 | 4,070,176 | 60,834,570 | 61,659,330 | 62,510,714 |
| Revenues over expenditures | 2,955,472 | 2,563,573 | 869,512 | - | - | - | - | - | - |
| Other financing uses: | | | | | | | | | |
| Operating transfers: | | | | | | | | | |
| Transfers to other funds | (2,539,866) | (4,922,495) | (1,954,101) | - | - | - | - | - | - |
| Total other financing uses | (2,539,866) | (4,922,495) | (1,954,101) | - | - | - | - | - | - |
| Revenues and other financing sources over expenditures | 415,606 | (2,358,922) | (1,084,589) | - | - | - | - | - | - |
| Fund balance at beginning of year | 6,586,772 | 7,002,378 | 4,643,456 | 3,420,080 | 3,420,080 | - | 3,320,080 | 3,320,080 | 3,320,080 |
| Fund balance at end of year | \$ 7,002,378 | \$ 4,643,456 | \$ 3,558,867 | \$ 3,420,080 | \$ 3,320,080 | \$ - | \$ 3,320,080 | \$ 3,320,080 | \$ 3,320,080 |

Salem City Schools
 General Fund Summary by Revenue Source and Expenditures by Object
 FY 2024-25

| | FY21 Actuals | FY22 Actuals | FY23 Actuals | FY24 Budget | FY25 Budget | Increase (Decrease) | FY26 Forecast | FY27 Forecast | FY28 Forecast |
|---|--------------------|--------------------|--------------------|-------------------|-------------------|------------------------|-------------------|-------------------|-------------------|
| Revenues: | | | | | | | | | |
| State | \$ 23,733,052 | \$ 24,605,984 | \$ 25,897,240 | \$ 27,384,712 | \$ 30,154,849 | \$ 2,770,137 | \$ 30,962,269 | \$ 31,795,192 | \$ 32,653,102 |
| Local | 20,222,585 | 20,919,612 | 22,055,911 | 22,896,130 | 23,781,130 | 885,000 | 23,781,130 | 23,781,130 | 23,781,130 |
| Other | 901,461 | 1,070,100 | 1,304,414 | 512,774 | 564,441 | 51,667 | 565,262 | 566,108 | 567,153 |
| Transfers In | - | - | - | - | - | - | - | - | - |
| Total revenues | 44,857,098 | 46,595,696 | 49,257,565 | 50,793,616 | 54,500,420 | 3,706,804 | 55,308,661 | 56,142,430 | 57,001,385 |
| Expenditures: | | | | | | | | | |
| Personnel | 26,321,702 | 27,422,450 | 30,151,110 | 30,020,281 | 32,985,498 | 2,965,217 | 33,480,869 | 33,991,886 | 34,518,340 |
| Benefits | 9,957,347 | 10,387,248 | 11,231,708 | 13,846,012 | 13,880,144 | 34,132 | 14,088,594 | 14,303,627 | 14,525,157 |
| Purchased Services | 1,460,372 | 1,837,163 | 1,814,179 | 2,257,774 | 2,478,256 | 220,482 | 2,515,474 | 2,553,868 | 2,593,421 |
| Internal Services | 668,696 | 790,926 | 1,069,589 | 826,218 | 813,685 | (12,533) | 825,905 | 838,511 | 851,497 |
| Other Charges | 1,103,154 | 1,321,133 | 1,373,494 | 1,454,766 | 1,463,357 | 8,591 | 1,485,333 | 1,508,004 | 1,531,359 |
| Materials & Supplies | 1,530,653 | 2,236,544 | 2,108,950 | 1,876,160 | 2,197,778 | 321,618 | 2,230,784 | 2,264,832 | 2,299,909 |
| Joint Operations | - | - | - | - | - | - | - | - | - |
| Capital | 657,838 | 604,620 | 623,893 | 512,405 | 631,702 | 119,297 | 631,702 | 631,702 | 631,702 |
| Contingencies | - | - | - | - | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 |
| Total expenditures | 41,699,762 | 44,600,084 | 48,372,923 | 50,793,616 | 54,500,420 | 3,706,804 | 55,308,661 | 56,142,430 | 57,001,385 |
| Revenues over expenditures | 3,157,336 | 1,995,612 | 884,642 | - | - | - | - | - | - |
| Other financing uses: | | | | | | | | | |
| Operating transfers: | | | | | | | | | |
| Transfers to other funds | (2,539,866) | (4,922,495) | (1,954,101) | - | - | - | - | - | - |
| Total other financing uses | (2,539,866) | (4,922,495) | (1,954,101) | - | - | - | - | - | - |
| Revenues and other financing sources over expenditures | 617,470 | (2,926,883) | (1,069,459) | - | - | - | - | - | - |
| Fund balance at beginning of year | 5,863,629 | 6,481,099 | 3,554,216 | 2,484,757 | 2,484,757 | - | 2,484,757 | 2,484,757 | 2,484,757 |
| Fund balance at end of year | \$ 6,481,099 | \$ 3,554,216 | \$ 2,484,757 | \$ 2,484,757 | \$ 2,484,757 | \$ - | \$ 2,484,757 | \$ 2,484,757 | \$ 2,484,757 |

Forecasted budgets are based on the following assumptions:

- State revenue based on slightly improving economic conditions at the state level. Assuming 3% growth in FY26 to FY28
- City revenue based on level funding in FY26 to FY28.
- Expenditure estimates based on 3% salary increases in FY26-FY28; 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 2025

| G/L Account - Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Actual Amount | 2024 Adopted Budget | 2025 City Council/Board Approval | Difference Vs 2024 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 | 4,176,482.04 | 4,876,051.90 | 4,518,864.28 | 3,864,330.00 | 3,870,780.00 | 6,450.00 |
| 30-110-00-00-9-000-61003 - Sales Tax 1/8 Cent | 440,909.30 | 513,483.22 | 513,926.28 | 552,047.00 | 552,968.00 | 921.00 |
| 30-110-00-00-9-000-61006 - Basic Aid | 11,499,191.00 | 11,014,754.34 | 11,529,293.00 | 12,340,641.00 | 15,388,751.00 | 3,048,110.00 |
| 30-110-00-00-9-000-61009 - Vocational Education | 173,826.00 | 172,168.00 | 238,061.00 | 237,649.00 | 332,091.00 | 94,442.00 |
| 30-110-00-00-9-000-61012 - Gifted Education | 122,148.00 | 120,983.00 | 124,699.00 | 124,483.00 | 142,643.00 | 18,160.00 |
| 30-110-00-00-9-000-61015 - Special Education | 1,284,904.00 | 1,272,650.00 | 1,394,358.00 | 1,391,942.00 | 1,749,608.00 | 357,666.00 |
| 30-110-00-00-9-000-61018 - Textbooks (SOQ) | 252,447.00 | 197,994.45 | 300,138.00 | 299,618.00 | 356,920.00 | 57,302.00 |
| 30-110-00-00-9-000-61021 - Prevention, Intervention, Remediation | 286,578.00 | 283,845.00 | 310,613.00 | 310,075.00 | 385,582.00 | 75,507.00 |
| 30-110-00-00-9-000-61024 - English as 2nd Language | 111,339.00 | 124,116.00 | 159,789.00 | 145,436.00 | 193,123.00 | 47,687.00 |
| 30-110-00-00-9-000-61027 - Remedial Summer School-SOQ | 24,260.00 | 191,651.00 | 70,495.00 | 107,211.00 | 59,821.00 | (47,390.00) |
| 30-110-00-00-9-000-61050 - VRS Teacher Retirement Reimb-Instructional | 1,606,717.00 | 1,603,027.00 | 1,691,368.00 | 1,688,437.00 | 1,823,158.00 | 134,721.00 |
| 30-110-00-00-9-000-61053 - FICA Reimb - Instructional | 690,607.00 | 688,673.00 | 725,520.00 | 724,262.00 | 846,944.00 | 122,682.00 |
| 30-110-00-00-9-000-61056 - VRS Group Life Insurance Reimb - Instructional | 49,329.00 | 48,859.00 | 52,147.00 | 52,056.00 | 60,178.00 | 8,122.00 |
| 30-110-00-00-9-000-61101 - At Risk (Incentive Funded) | 170,048.00 | 237,786.77 | 305,168.00 | 397,030.00 | 656,159.00 | 259,129.00 |
| 30-110-00-00-9-000-61104 - Virginia Workplace Readiness Skills Assessment | 973.81 | 945.91 | 1,101.71 | 1,225.00 | 1,225.00 | .00 |
| 30-110-00-00-9-000-61110 - Albuterol and Valved Holding Chambers Grant | .00 | 433.21 | .00 | .00 | .00 | .00 |
| 30-110-00-00-9-000-61111 - Supplemental GF Payments in Lieu of Food and Hygiene Tax | .00 | .00 | 286,523.00 | 707,912.00 | .00 | (707,912.00) |
| 30-110-00-00-9-000-61112 - VPSA Technology Grant | 206,000.00 | 206,000.00 | 206,000.00 | 206,000.00 | 206,000.00 | .00 |
| 30-110-00-00-9-000-61113 - Compensation Supplement | .00 | 739,996.00 | 731,048.00 | 1,644,403.00 | 536,127.00 | (1,108,276.00) |
| 30-110-00-00-9-000-61114 - Rebenchmarking Hold Harmless | .00 | .00 | 442,198.17 | 334,037.00 | .00 | (334,037.00) |
| 30-110-00-00-9-000-61115 - Adult Education | .00 | .00 | .00 | .00 | 49,443.00 | 49,443.00 |
| 30-110-00-00-9-000-61124 - Homebound | 5,844.72 | 2,845.33 | 6,334.00 | 5,895.00 | 595.00 | (5,300.00) |
| 30-110-00-00-9-000-61140 - No Loss Funding | 235,670.24 | .00 | .00 | .00 | .00 | .00 |
| 30-110-00-00-9-000-61141 - No Loss COVID-19 Funding | 49,971.76 | .00 | .00 | .00 | .00 | .00 |
| 30-110-00-00-9-000-61306 - Regular Foster Care | 114,715.00 | 119,453.00 | 71,302.00 | 203,682.00 | 234,880.00 | 31,198.00 |
| 30-110-00-00-9-000-61309 - Textbooks (Lottery Funded) | .00 | 52,045.55 | .00 | .00 | .00 | .00 |
| 30-110-00-00-9-000-61315 - Early Reading Intervention | 99,467.00 | 142,419.00 | 101,021.00 | 148,008.00 | 176,206.00 | 28,198.00 |
| 30-110-00-00-9-000-61318 - Spec Ed - Regional Prog Tuition Reimb | 417,917.06 | 426,844.06 | 442,320.00 | 447,020.00 | 559,944.00 | 112,924.00 |
| 30-110-00-00-9-000-61321 - Career & Technical Ed - Equipment | 6,656.79 | 11,569.13 | 12,935.67 | 13,385.00 | 12,936.00 | (449.00) |
| 30-110-00-00-9-000-61322 - CTE Equipment School Divisions High Demand | 5,150.34 | .00 | .00 | .00 | .00 | .00 |

General Fund Revenue Budget

Budget Year 2025

| G/L Account - Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Actual Amount | 2024 Adopted Budget | 2025 City Council/Board Approval | Difference Vs 2024 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 | | | | | | |
| 30-110-00-00-9-000-61327 - Spec Ed - Foster Care | 142,805.00 | 125,665.87 | 147,106.04 | .00 | .00 | .00 |
| 30-110-00-00-9-000-61330 - At Risk (Lottery Funded) | 169,520.00 | 199,659.23 | 336,103.00 | 248,794.00 | 557,847.00 | 309,053.00 |
| 30-110-00-00-9-000-61336 - K-3 Primary Class Size Reduction | 239,225.00 | 231,238.00 | 202,036.00 | 208,687.00 | 234,628.00 | 25,941.00 |
| 30-110-00-00-9-000-61342 - Mentor Teacher Program | 675.00 | 693.00 | 699.00 | 693.00 | 494.00 | (199.00) |
| 30-110-00-00-9-000-61354 - Industry Certification Costs | 5,778.28 | 4,200.42 | 4,752.51 | 7,275.00 | 7,275.00 | .00 |
| 30-110-00-00-9-000-61355 - CTE STEM-H Industry Credentials | 1,577.50 | 1,532.31 | 1,784.69 | 2,000.00 | 2,000.00 | .00 |
| 30-110-00-00-9-000-61357 - Project Graduation - Senior Year | 6,399.00 | 6,922.00 | 6,899.00 | 6,899.00 | 6,626.00 | (273.00) |
| 30-110-00-00-9-000-61363 - SOL Algebra Readiness Grant | 43,440.00 | 43,321.00 | 47,790.00 | 45,230.00 | 69,395.00 | 24,165.00 |
| 30-110-00-00-9-000-61369 - Supplemental Lottery Per Pupil Allocation | 979,576.00 | 945,539.00 | 915,948.00 | 918,350.00 | 1,080,502.00 | 162,152.00 |
| 30-110-00-00-9-000-61370 - Learning Loss PPA | 113,878.00 | .00 | .00 | .00 | .00 | .00 |
| 30-110-00-00-9-000-61400 - Natl Board Certification Bonus | 72,500.00 | 60,000.00 | 62,500.00 | .00 | 62,500.00 | 62,500.00 |
| 30-110-00-00-9-000-61415 - DMAS State Healthcare - Medicaid | 66,671.42 | 51,477.16 | 38,343.69 | 10,000.00 | 10,000.00 | .00 |
| 30-110-00-00-9-000-61420 - E-Rate Services | 3,242.28 | 1,006.92 | .00 | .00 | .00 | .00 |
| 30-110-00-00-9-000-61530 - DERA National Grant 66.039 | .00 | 20,000.00 | .00 | .00 | .00 | .00 |
| 30-110-00-00-9-000-61550 - ARPA Bonus Payments to School Divisions | .00 | .00 | 387,066.34 | .00 | .00 | .00 |
| 30-110-00-00-9-000-63018 - Inception of Lease - Other Financing Source | .00 | .00 | 131,663.14 | .00 | .00 | .00 |
| 30-110-00-00-9-000-63019 - Inception of Subscriptions - Other Financing Sources | .00 | .00 | 131,496.76 | .00 | .00 | .00 |
| 30-110-00-00-9-000-63020 - Sale Of Property/Equipment | 20,206.34 | 24,689.45 | 14,342.62 | .00 | .00 | .00 |
| 30-110-00-00-9-000-63050 - Miscellaneous Income | 14,867.01 | 76,764.26 | 3,537.41 | 20,000.00 | 20,000.00 | .00 |
| 30-110-00-00-9-000-63105 - Rke Valley Regional Board Reimb | 187,447.61 | .00 | .00 | .00 | .00 | .00 |
| 30-110-00-00-9-000-63115 - Alternative Ed Program Reimbursement | 84,448.00 | 90,176.00 | 93,561.00 | 101,970.00 | 69,569.00 | (32,401.00) |
| 30-110-00-00-9-000-63200 - Tuition - Non Resident Day Student | 170,847.47 | 181,260.64 | 179,049.96 | 175,000.00 | 195,000.00 | 20,000.00 |
| 30-110-00-00-9-000-63203 - Tuition - Non Resident ISN | 37,103.06 | 36,599.36 | .00 | .00 | .00 | .00 |
| 30-110-00-00-9-000-63210 - Tuition - Summer School | 39,846.00 | 29,676.00 | 4,752.50 | 25,000.00 | 25,000.00 | .00 |
| 30-110-00-00-9-000-63215 - VWCC - Dual Enrollment Reimb | 107,403.55 | 57,545.50 | 40,057.50 | 110,000.00 | 60,000.00 | (50,000.00) |
| 30-110-00-00-9-000-63230 - Driver Education Fees | 24,755.00 | 20,027.50 | 23,375.00 | 30,000.00 | 30,000.00 | .00 |
| 30-110-00-00-9-000-63235 - AP Exam Fees | 1,504.00 | 783.00 | 402.00 | .00 | .00 | .00 |
| 30-110-00-00-9-000-63245 - Technology Use Fees | 8,890.00 | 860.00 | 2,260.00 | .00 | .00 | .00 |
| 30-110-00-00-9-000-63590 - School Bus Pupil Transportation | 8,284.39 | 53,646.94 | 88,799.56 | .00 | .00 | .00 |
| 30-110-00-00-9-000-63595 - School Bus Operation Other Income | .00 | 1,198.61 | 4,484.46 | .00 | .00 | .00 |
| 30-110-00-00-9-000-63598 - Facilities Rental | 9,775.00 | 13,350.00 | 22,926.42 | 10,000.00 | 10,000.00 | .00 |

General Fund Revenue Budget

Budget Year 2025

| G/L Account - Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Actual Amount | 2024 Adopted Budget | 2025 City Council/Board Approval | Difference Vs 2024 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 | | | | | | |
| 30-110-00-00-9-000-63599 - Broadband Lease | 24,013.77 | 24,735.26 | 25,474.00 | 25,804.00 | 27,372.00 | 1,568.00 |
| 30-110-00-00-9-000-63601 - Insurance Adj/Refunds/Rebates | 18,682.08 | 324,923.01 | 34,185.64 | 5,000.00 | 5,000.00 | .00 |
| 30-110-00-00-9-000-63610 - Lease Revenue | .00 | .00 | 24,099.09 | .00 | .00 | .00 |
| 30-110-00-00-9-000-63611 - Lease Interest Revenue | .00 | .00 | 16,347.14 | .00 | .00 | .00 |
| 30-110-00-00-9-000-63612 - Lease Revenue Offset | .00 | .00 | (25,412.00) | .00 | .00 | .00 |
| 30-110-00-00-9-000-69999 - Contingencies | .00 | .00 | .00 | .00 | 50,000.00 | 50,000.00 |
| Program 000 - General Revenue Totals | \$24,634,512.82 | \$25,676,084.31 | \$27,201,653.58 | \$27,897,486.00 | \$30,719,290.00 | \$2,821,804.00 |
| Level 9 - District Wide Totals | \$24,634,512.82 | \$25,676,084.31 | \$27,201,653.58 | \$27,897,486.00 | \$30,719,290.00 | \$2,821,804.00 |
| Sub-Function 00 - Revenues Totals | \$24,634,512.82 | \$25,676,084.31 | \$27,201,653.58 | \$27,897,486.00 | \$30,719,290.00 | \$2,821,804.00 |
| Function 00 - Revenue Totals | \$24,634,512.82 | \$25,676,084.31 | \$27,201,653.58 | \$27,897,486.00 | \$30,719,290.00 | \$2,821,804.00 |
| Locations 110 - Central Instruction Totals | \$24,634,512.82 | \$25,676,084.31 | \$27,201,653.58 | \$27,897,486.00 | \$30,719,290.00 | \$2,821,804.00 |

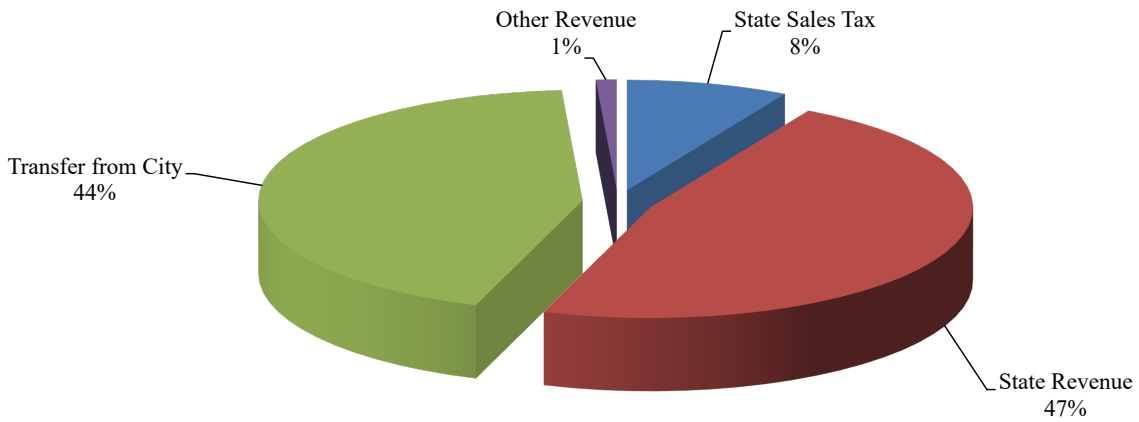
| G/L Account - Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Actual Amount | 2024 Adopted Budget | 2025 City Council/Board Approval | Difference Vs 2024 Adopted Budget |
|---|------------------------|------------------------|------------------------|------------------------|----------------------------------|-----------------------------------|
| 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 | 20,194,621.00 | 20,897,899.00 | 21,797,899.00 | 21,797,899.00 | 23,781,130.00 | 1,983,231.00 |
| 30-170-67-67-9-720-63006 - Transfer From General Fund-Meals Tax | 27,963.95 | 21,712.86 | 258,012.04 | .00 | .00 | .00 |
| 30-170-67-67-9-720-63010 - Appropriated from Fund Balance | .00 | .00 | .00 | 1,098,231.00 | .00 | (1,098,231.00) |
| Program 720 - Intra Agency Fund Totals | \$20,222,584.95 | \$20,919,611.86 | \$22,055,911.04 | \$22,896,130.00 | \$23,781,130.00 | \$885,000.00 |
| Level 9 - District Wide Totals | \$20,222,584.95 | \$20,919,611.86 | \$22,055,911.04 | \$22,896,130.00 | \$23,781,130.00 | \$885,000.00 |
| Sub-Function 67 - Debt Service & Transfers Totals | \$20,222,584.95 | \$20,919,611.86 | \$22,055,911.04 | \$22,896,130.00 | \$23,781,130.00 | \$885,000.00 |
| Function 67 - Debt Service & Fund Transfers Totals | \$20,222,584.95 | \$20,919,611.86 | \$22,055,911.04 | \$22,896,130.00 | \$23,781,130.00 | \$885,000.00 |
| Locations 170 - Non-Departmental Totals | \$20,222,584.95 | \$20,919,611.86 | \$22,055,911.04 | \$22,896,130.00 | \$23,781,130.00 | \$885,000.00 |
| Fund 30 - School General Fund Totals | \$44,857,097.77 | \$46,595,696.17 | \$49,257,564.62 | \$50,793,616.00 | \$54,500,420.00 | \$3,706,804.00 |
| Net Grand Totals | \$44,857,097.77 | \$46,595,696.17 | \$49,257,564.62 | \$50,793,616.00 | \$54,500,420.00 | \$3,706,804.00 |

Salem City Schools
 General Fund Revenues Per Pupil
 FY 2024-25

| | Budget 2023-24 | Budget 2024-25 | Increase (Decrease) | Percent of Total | Revenue Per Pupil |
|-----------------------|----------------------|----------------------|------------------------|---------------------|----------------------|
| State Sales Tax | \$ 4,416,377 | \$ 4,423,748 | \$ 7,371 | 8.1% | \$ 1,264 |
| State Revenue | 22,968,335 | 25,731,101 | 2,762,766 | 47.2% | 7,352 |
| Transfer from City | 22,896,130 | 23,781,130 | 885,000 | 43.6% | 6,795 |
| Other Revenue | 512,774 | 564,441 | 51,667 | 1.0% | 161 |
| Total Revenues | \$ 50,793,616 | \$ 54,500,420 | \$ 3,706,804 | 100.0% | \$ 15,572 |

Estimated Average Daily Membership

| |
|--------------|
| 3,500 |
|--------------|



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

| | Actual 2020-21 | Actual 2021-22 | Actual 2022-23 | Budget 2023-24 | Budget 2024-25 | Increase (Decrease) | Forecast 2025-26 | Forecast 2026-27 | Forecast 2027-28 |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|------------------------|----------------------|----------------------|----------------------|
| State SOQ Revenues | | | | | | | | | |
| Sales Tax 1 Cent | \$ 4,176,482 | \$ 4,876,052 | \$ 4,518,864 | \$ 3,864,330 | \$ 3,870,780 | \$ 6,450 | \$ 3,986,903 | \$ 4,106,511 | \$ 4,229,706 |
| Sales Tax 1/8 Cent | 440,909 | 513,483 | 513,926 | 552,047 | 552,968 | 921 | 569,557 | 586,644 | 604,243 |
| Basic Aid | 11,499,191 | 11,014,754 | 11,529,293 | 12,340,641 | 15,388,751 | 3,048,110 | 15,850,414 | 16,325,926 | 16,815,704 |
| Vocational Education | 173,826 | 172,168 | 238,061 | 237,649 | 332,091 | 94,442 | 342,054 | 352,315 | 362,885 |
| Gifted Education | 122,148 | 120,983 | 124,699 | 124,483 | 142,643 | 18,160 | 146,922 | 151,330 | 155,870 |
| Special Education | 1,284,904 | 1,272,650 | 1,394,358 | 1,391,942 | 1,749,608 | 357,666 | 1,802,096 | 1,856,159 | 1,911,844 |
| Textbooks (SOQ) | 252,447 | 197,994 | 300,138 | 299,618 | 356,920 | 57,302 | 367,628 | 378,656 | 390,016 |
| Prevention, Intervention, Remediation | 286,578 | 283,845 | 310,613 | 310,075 | 385,582 | 75,507 | - | - | - |
| Remedial Summer School - SOQ | 24,260 | 191,651 | 70,495 | 107,211 | 59,821 | (47,390) | 61,616 | 63,464 | 65,368 |
| English as a Second Language | 111,339 | 124,116 | 159,789 | 145,436 | 193,123 | 47,687 | 198,917 | 204,884 | 211,031 |
| VRS Teacher Retirement Reimbursement | 1,606,717 | 1,603,027 | 1,691,368 | 1,688,437 | 1,823,158 | 134,721 | 1,877,853 | 1,934,188 | 1,992,214 |
| FICA Reimbursement | 690,607 | 688,673 | 725,520 | 724,262 | 846,944 | 122,682 | 872,352 | 898,523 | 925,479 |
| VRS Group Life Insurance Reimbursement | 49,329 | 48,859 | 52,147 | 52,056 | 60,178 | 8,122 | 61,983 | 63,843 | 65,758 |
| Total SOQ Revenues | 20,718,737 | 21,108,255 | 21,629,271 | 21,838,187 | 25,762,567 | 3,924,380 | 26,138,295 | 26,922,443 | 27,730,117 |
| 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 | 707,912 | - | (707,912) | - | - | - |
| At Risk | 170,048 | 237,787 | 305,168 | 397,030 | 656,159 | 259,129 | 1,072,993 | 1,105,183 | 1,138,338 |
| No Loss Funding | 235,670 | - | - | - | - | - | - | - | - |
| No Loss COVID-19 Funding | 49,972 | - | - | - | - | - | - | - | - |
| Virginia Workplace Readiness | 974 | 946 | 1,102 | 1,225 | 1,225 | - | - | - | - |
| Rebenchmarking Hold Harmless | - | - | 442,198 | 334,037 | - | (334,037) | - | - | - |
| Adult Education | - | - | - | - | 49,443 | 49,443 | 49,443 | 49,443 | 49,443 |
| Compensation Supplement | - | 739,996 | 731,048 | 1,644,403 | 536,127 | (1,108,276) | 552,211 | 568,777 | 585,840 |
| Total Incentive Revenue | 662,664 | 1,184,729 | 1,972,039 | 3,290,607 | 1,448,954 | (1,841,653) | 1,880,647 | 1,929,403 | 1,979,621 |
| Categorical Revenues | | | | | | | | | |
| Homebound | 5,845 | 2,845 | 6,334 | 5,895 | 595 | (5,300) | 595 | 613 | 631 |
| Special Education - Jails | - | - | - | - | - | - | - | - | - |
| Total Categorical Revenue | 5,845 | 2,845 | 6,334 | 5,895 | 595 | (5,300) | 595 | 613 | 631 |
| VA Lottery | | | | | | | | | |
| Regular Foster Care | 114,715 | 119,453 | 71,302 | 203,682 | 234,880 | 31,198 | 234,880 | 234,880 | 234,880 |
| Textbooks | - | 52,046 | - | - | - | - | - | - | - |
| Early Reading Intervention | 99,467 | 142,419 | 101,021 | 148,008 | 176,206 | 28,198 | 176,206 | 176,206 | 176,206 |
| Spec. Ed. - Regional Program | 417,917 | 426,844 | 442,320 | 447,020 | 559,944 | 112,924 | 559,944 | 559,944 | 559,944 |
| Career & Technical Ed. - Equipment | 6,657 | 11,569 | 12,936 | 13,385 | 12,936 | (449) | 12,936 | 12,936 | 12,936 |
| CTE Equipment High Demand | 5,150 | - | - | - | - | - | - | - | - |
| Spec. Ed. - Foster Care | 142,805 | 125,666 | 147,106 | - | - | - | - | - | - |
| At Risk | 169,520 | 199,659 | 336,103 | 248,794 | 557,847 | 309,053 | 557,847 | 557,847 | 557,847 |
| K - 3 Primary Class Size Reduction | 239,225 | 231,238 | 202,036 | 208,687 | 234,628 | 25,941 | 234,628 | 234,628 | 234,628 |
| Mentor Teacher Program | 675 | 693 | 699 | 693 | 494 | (199) | 494 | 494 | 494 |
| Supplemental Lottery Per Pupil Allocation | 979,576 | 945,539 | 915,948 | 918,350 | 1,080,502 | 162,152 | 1,080,502 | 1,080,502 | 1,080,502 |
| Learning Loss PPA | 113,878 | - | - | - | - | - | - | - | - |
| Industry Certification Costs | 5,778 | 4,200 | 4,752 | 7,275 | 7,275 | - | 7,275 | 7,275 | 7,275 |
| CTE Stem-H Industry Credentials | 1,578 | 1,532 | 1,785 | 2,000 | 2,000 | - | 2,000 | 2,000 | 2,000 |
| Project Graduation - Senior Year | 6,399 | 6,922 | 6,899 | 6,899 | 6,626 | (273) | 6,626 | 6,626 | 6,626 |
| SOL Algebra Readiness Grant | 43,440 | 43,321 | 47,790 | 45,230 | 69,395 | 24,165 | 69,395 | 69,395 | 69,395 |
| Total Virginia Lottery | 2,346,780 | 2,311,101 | 2,290,697 | 2,250,023 | 2,942,733 | 692,710 | 2,942,733 | 2,942,733 | 2,942,733 |
| Total State Revenue | \$ 23,734,026 | \$ 24,606,930 | \$ 25,898,341 | \$ 27,384,712 | \$ 30,154,849 | \$ 2,770,137 | \$ 30,962,269 | \$ 31,795,192 | \$ 32,653,102 |

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

| | Actual 2020-21 | Actual 2021-22 | Actual 2022-23 | Budget 2023-24 | Budget 2024-25 | Increase (Decrease) | Forecast 2025-26 | Forecast 2026-27 | Forecast 2027-28 |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|------------------------|----------------------|----------------------|----------------------|
| Other Revenue | | | | | | | | | |
| E-Rate | \$ 3,242 | \$ 1,007 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Sale of Property/Equipment | 20,206 | 24,690 | 14,343 | - | - | - | - | - | - |
| National Board Certification | 72,500 | 60,000 | 62,500 | - | 62,500 | 62,500 | 62,500 | 62,500 | 62,500 |
| Teacher Recruitment and Retention Initiative | - | - | - | - | - | - | - | - | - |
| DMAS State Healthcare - Medicaid | 66,671 | 51,477 | 38,344 | 10,000 | 10,000 | - | 10,000 | 10,000 | 10,000 |
| ARPA Bonus School Payments | - | - | 387,066 | - | - | - | - | - | - |
| DERA National Grant | - | 20,000 | - | - | - | - | - | - | - |
| Tuition - Non Resident Day Student | 170,848 | 181,261 | 179,050 | 175,000 | 195,000 | 20,000 | 195,000 | 195,000 | 195,000 |
| Tuition - Non Resident ISN | 37,103 | 36,599 | - | - | - | - | - | - | - |
| Tuition - Adult Education | - | - | - | - | - | - | - | - | - |
| Tuition - Summer School | 39,846 | 29,676 | 4,753 | 25,000 | 25,000 | - | 25,000 | 25,000 | 25,000 |
| VWCC - Dual Enrollment | 107,404 | 57,546 | 40,058 | 110,000 | 60,000 | (50,000) | 60,000 | 60,000 | 60,000 |
| Contributions | - | - | - | - | - | - | - | - | - |
| Drivers Education Fees | 24,755 | 20,028 | 23,375 | 30,000 | 30,000 | - | 30,000 | 30,000 | 30,000 |
| AP Exam Fees | 1,504 | 783 | 402 | - | - | - | - | - | - |
| Textbook Reimbursement | - | - | - | - | - | - | - | - | - |
| Technology Use Fees | 8,890 | 860 | 2,260 | - | - | - | - | - | - |
| School Bus Pupil Transportation | 8,284 | 53,647 | 88,800 | - | - | - | - | - | - |
| School Bus Operation - Other Income | - | 1,199 | 4,484 | - | - | - | - | - | - |
| Facilities Rental | 9,775 | 13,350 | 22,926 | 10,000 | 10,000 | - | 10,000 | 10,000 | 10,000 |
| Broadband Lease | 24,014 | 24,735 | 25,474 | 25,804 | 27,372 | 1,568 | 28,193 | 29,039 | 30,084 |
| Lease Revenue | - | - | 24,099 | - | - | - | - | - | - |
| Lease Interest Revenue | - | - | 16,347 | - | - | - | - | - | - |
| Lease Revenue Offset | - | - | (25,412) | - | - | - | - | - | - |
| Miscellaneous Income | 14,867 | 76,764 | 3,537 | 20,000 | 20,000 | - | 20,000 | 20,000 | 20,000 |
| Roanoke Valley Regional Board | 187,448 | - | - | - | - | - | - | - | - |
| Alternative Education | 84,448 | 90,176 | 93,561 | 101,970 | 69,569 | (32,401) | 69,569 | 69,569 | 69,569 |
| Inception of Lease - Other Financing Source | - | - | 131,663 | - | - | - | - | - | - |
| Inception of Subscriptions - Other Financing | - | - | 131,497 | - | - | - | - | - | - |
| SAT Prep Class Fee | - | - | - | - | - | - | - | - | - |
| Albuterol and Valved Holding Chambers Grant | - | 433 | - | - | - | - | - | - | - |
| Insurance Adjustment/Refunds/Rebates | 18,682 | 324,923 | 34,186 | 5,000 | 5,000 | - | 5,000 | 5,000 | 5,000 |
| Contingencies | - | - | - | - | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 |
| Total Other | 900,487 | 1,069,154 | 1,303,313 | 512,774 | 564,441 | 51,667 | 565,262 | 566,108 | 567,153 |
| Local Revenue | | | | | | | | | |
| Transfer from General Fund | 20,194,621 | 20,897,899 | 21,797,899 | 22,896,130 | 23,781,130 | 885,000 | 23,781,130 | 23,781,130 | 23,781,130 |
| Transfer for Debt Service | - | - | - | - | - | - | - | - | - |
| Transfer from General Fund - Meals Tax | 27,964 | 21,713 | 258,012 | - | - | - | - | - | - |
| Total City Funds | 20,222,585 | 20,919,612 | 22,055,911 | 22,896,130 | 23,781,130 | 885,000 | 23,781,130 | 23,781,130 | 23,781,130 |
| Total General Fund Revenue | \$ 44,857,098 | \$ 46,595,696 | \$ 49,257,565 | \$ 50,793,616 | \$ 54,500,420 | \$ 3,706,804 | \$ 55,308,661 | \$ 56,142,430 | \$ 57,001,386 |

Salem City Schools
 General Fund - Revenue
 FY 2024-25

I. Standards of Quality (SOQ) Programs

| | | |
|--|----|--------------------------|
| Basic Aid | | |
| 3,500 (Est. 3/31 ADM) X \$8,197 Per Pupil Amount | \$ | 28,689,500 |
| Less: 1% Sales Tax (State's estimate) | | <u>(4,523,748)</u> |
| Basic Aid Less Sales Tax | | 24,165,752 |
| Composite Index - State Share (1-.3632 LCI) | X | <u>0.6368</u> |
| Total State Basic Aid Revenue Estimate | | <u>15,388,751</u> |
| | | |
| Sales Tax (local estimate) | | <u>4,423,748</u> |
| | | |
| Textbooks (SOQ) | | |
| 3,500 (Est. Adm) X \$160.14 X .6368 | | |
| Portion funded as State SOQ funding | | 356,920 |
| Vocational Education (SOQ) | | |
| 3,500 (Est. Adm) X \$149 X .6368 | | 332,091 |
| Gifted Educaton (SOQ) | | |
| 3,500(Est. ADM) X \$64 X .6368 | | 142,643 |
| Special Education (SOQ) | | |
| 3,500 (Est. ADM) X \$785 X .6368 | | 1,749,608 |
| Prevention, Intervention, and Remediation (SOQ) | | |
| 3,500 (Est. ADM) X \$173 X .6368 | | 385,582 |
| Remedial Summer School (SOQ) | | |
| 140 (Eligible # of students)X \$671 X .6368 | | 59,821 |
| English as a Second Language | | 193,123 |
| | | |
| Fringe Benefits | | |
| VRS Retirement Reimbursement | | 1,823,158 |
| Social Security (FICA) Reimbursement | | 846,944 |
| VRS Group Life Insurance | | <u>60,178</u> |
| Total Fringe Benefits | | <u>2,730,280</u> |
| | | |
| Total SOQ State Revenue | \$ | <u>25,762,567</u> |

Salem City Schools
 General Fund - Revenue
 FY 2024-25

| | |
|---|----------------------|
| II. Incentive Programs | |
| Technology Initiative - VPSA | \$ 206,000 |
| Adult Education | 49,443 |
| Compensation Supplement | 536,127 |
| Virginia Workplace Readiness | 1,225 |
| At Risk (Split funded - See lottery section below) | 656,159 |
| Total Incentive Program | <u>1,448,954</u> |
| | |
| III. Categorical Programs | |
| Special Education Homebound | 595 |
| Total Categorical Programs | <u>595</u> |
| | |
| IV. Lottery-Funded Programs | |
| At Risk (Split funded - See Incentive programs above) | 557,847 |
| Early Reading Intervention | 176,206 |
| Foster Care | 234,880 |
| K-3 Primary Class Size Reduction | 234,628 |
| SOL Algebra Readiness | 69,395 |
| Project Graduation | 6,626 |
| Supplemental Lottery Per Pupil Allocation | 1,080,502 |
| Mentor Teacher | 494 |
| Industry Certification | 7,275 |
| CTE Stem - H Industry Credentials | 2,000 |
| Special Education - Regional Tuition | 559,944 |
| Career and Technical Education | 12,936 |
| Learning Loss | - |
| Textbooks (portion funded by Lottery Funds) | - |
| Total Lottery Funded Accounts | 2,942,733 |
| | |
| Grand Total - All State Revenue | 30,154,849 |
| | |
| V. Local Revenue | |
| Transfer from General Fund | 23,781,130 |
| Transfer from Captial Reserve | - |
| Debt Service | - |
| Total Local Revenue | <u>\$ 23,781,130</u> |

Salem City Schools
 General Fund - Revenue
 FY 2024-25

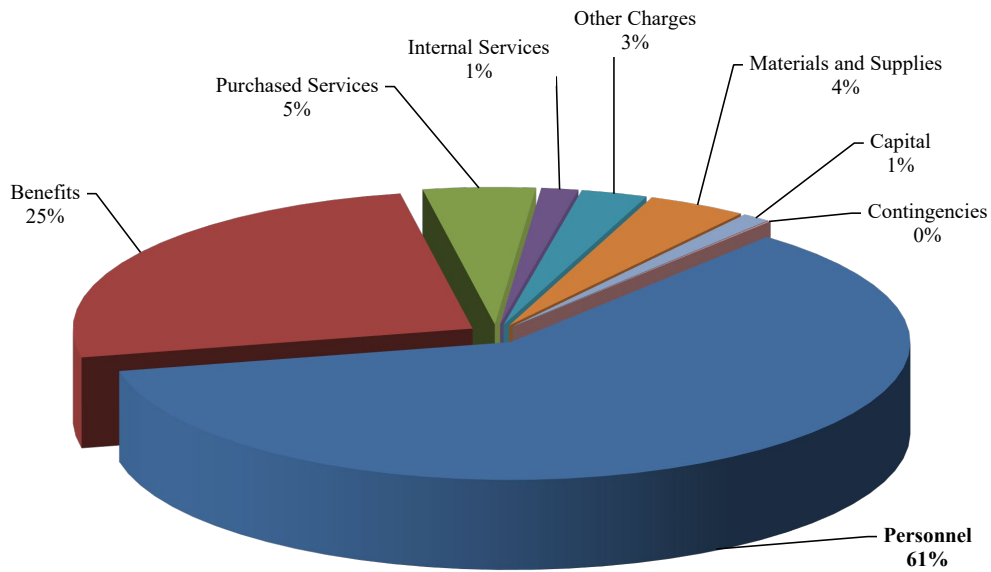
| | |
|--|---------------------------------|
| VI. Other Revenue | |
| Tuition - Non-Residents | \$ 195,000 |
| National Board Certification Bonus | 62,500 |
| Medicaid | 10,000 |
| Alternative Education | 69,569 |
| Tuition - Summer School | 25,000 |
| VWCC Dual Enrollment Fee Reimbursements & Student Fees | 60,000 |
| Insurance Adjustments/Rebates/Refunds | 5,000 |
| Drivers Education Fees | 30,000 |
| Broadband Lease | 27,372 |
| Miscellaneous Income | 20,000 |
| Facilities Rental | 10,000 |
| Contingencies | 50,000 |
| Total Other Revenue | <u>564,441</u> |
| Grand Total - General Fund Revenue | <u><u>\$ 54,500,420</u></u> |

Salem City Schools
 General Fund Expenditures Per Pupil
 FY 2024-25

| | Budget 2023-24 | Budget 2024-25 | Increase (Decrease) | Percent of Total | Cost Per Pupil |
|------------------------|----------------------|----------------------|------------------------|---------------------|-------------------|
| Personnel | \$ 30,020,281 | \$ 32,985,498 | \$ 2,965,217 | 60.5% | \$ 9,424 |
| Benefits | 13,846,012 | 13,880,144 | 34,132 | 25.5% | 3,966 |
| Purchased Services | 2,257,774 | 2,478,256 | 220,482 | 4.5% | 708 |
| Internal Services | 826,218 | 813,685 | (12,533) | 1.5% | 232 |
| Other Charges | 1,454,766 | 1,463,357 | 8,591 | 2.7% | 418 |
| Materials and Supplies | 1,876,160 | 2,197,778 | 321,618 | 4.0% | 628 |
| Capital | 512,405 | 631,702 | 119,297 | 1.2% | 180 |
| Contingencies | 0 | 50,000 | 50,000 | 0.1% | 14 |
| | \$ 50,793,616 | \$ 54,500,420 | \$ 3,706,804 | 100.0% | \$ 15,572 |

Estimated Average Daily Membership

3,500



Salem City Schools
 General Fund Expenditures by State Categories
 FY 2024-25

| | Actuals 2020-21 | Actuals 2021-22 | Actuals 2022-23 | Budget 2023-24 | Budget 2024-25 | Increase (Decrease) |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|------------------------|
| Instruction: | | | | | | |
| Classroom | \$ 25,037,947 | \$ 25,761,005 | \$ 27,477,414 | \$ 27,169,407 | \$ 29,220,614 | \$ 2,051,207 |
| Remedial | 44,137 | 130,543 | 104,797 | 62,886 | 132,071 | 69,185 |
| Testing | 88,449 | 78,596 | 77,467 | 131,845 | 131,845 | - |
| Special Education | 3,247,741 | 3,613,035 | 4,238,711 | 4,222,287 | 5,281,363 | 1,059,076 |
| Alternative Education | 103,649 | 118,693 | 128,938 | 247,075 | 332,770 | 85,695 |
| Dropout Prevention | 34,083 | 31,974 | 43,208 | 36,470 | 38,624 | 2,154 |
| Homebound | 4,817 | 10,845 | 45,985 | 116,574 | 114,690 | (1,884) |
| Parent Resource Center | 11,526 | 12,384 | (38) | 500 | 500 | - |
| Regional Special Education | 798,101 | 772,324 | 916,183 | 973,119 | 1,112,781 | 139,662 |
| Risk Reduction | 40,795 | 35,779 | 106,182 | 82,425 | 79,095 | (3,330) |
| Vocational | 1,276,065 | 1,286,653 | 1,476,586 | 1,378,151 | 1,479,917 | 101,766 |
| Gifted | 252,641 | 257,072 | 288,800 | 298,727 | 297,514 | (1,213) |
| Other | 818,568 | 767,458 | 808,948 | 859,930 | 861,079 | 1,149 |
| Summer Remediation | 27,794 | 40,583 | 17,190 | 70,529 | 70,529 | - |
| Adult Education | 7,450 | 3,103 | 11,751 | 7,214 | 48,443 | 41,229 |
| Pre-K Non-Special Ed | 417,446 | 423,080 | 540,193 | 447,250 | 451,023 | 3,773 |
| Total Instruction | 32,211,209 | 33,343,127 | 36,282,315 | 36,104,389 | 39,652,858 | 3,548,469 |
| Administration, Attendance and Health | | | | | | |
| Board Services | 104,955 | 132,759 | 107,772 | 134,783 | 134,769 | (14) |
| Executive Administration | 879,309 | 947,884 | 967,146 | 989,997 | 879,027 | (110,970) |
| Informational Services | 185,517 | 194,658 | 193,980 | 241,573 | 233,060 | (8,513) |
| Personnel Services | 344,774 | 285,292 | 320,282 | 322,235 | 402,824 | 80,589 |
| Fiscal Services | 298,856 | 314,055 | 346,146 | 350,074 | 371,256 | 21,182 |
| Health Services | 493,935 | 543,330 | 606,958 | 687,955 | 836,552 | 148,597 |
| Psychological Services | 276,742 | 300,459 | 346,158 | 469,607 | 364,994 | (104,613) |
| Speech/Audio Services | 380,160 | 481,042 | 570,455 | 593,740 | 557,846 | (35,894) |
| Total Administration, Attendance & Health | \$ 2,964,248 | \$ 3,199,479 | \$ 3,458,897 | \$ 3,789,964 | \$ 3,780,328 | \$ (9,636) |

Salem City Schools
 General Fund Expenditures by State Categories
 FY 2024-25

| | Budget 2020-21 | Actuals 2021-22 | Actuals 2022-23 | Budget 2023-24 | Budget 2024-25 | Increase (Decrease) |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|------------------------|
| Pupil Transportation: | | | | | | |
| Transportation Management | \$ 175,875 | \$ 215,291 | \$ 239,705 | \$ 226,652 | \$ 307,874 | \$ 81,222 |
| Vehicle Operation Services | 875,489 | 1,178,919 | 1,399,835 | 1,248,901 | 1,293,174 | 44,273 |
| Monitoring Services | 252,955 | 281,430 | 324,028 | 343,891 | 370,106 | 26,215 |
| Vehicle Maintenance Services | 188,933 | 227,384 | 248,630 | 254,267 | 229,441 | (24,826) |
| Bus Purchases | 70,491 | 339,513 | 73,087 | 275,505 | 275,505 | - |
| Total Pupil Transportation | 1,563,743 | 2,242,537 | 2,285,285 | 2,349,216 | 2,476,100 | 126,884 |
| Operation & Maintenance: | | | | | | |
| Building Services | 3,160,970 | 3,658,077 | 3,980,969 | 3,753,659 | 3,963,377 | 209,718 |
| Ground Services | 82,729 | 115,007 | 172,586 | 126,620 | 127,000 | 380 |
| Security Services | 737 | - | - | - | - | - |
| Total Operation & Maintenance | 3,244,436 | 3,773,084 | 4,153,555 | 3,880,279 | 4,090,377 | 210,098 |
| Technology: | | | | | | |
| Technology | 1,716,127 | 2,041,856 | 2,044,001 | 2,200,497 | 2,637,557 | 437,060 |
| Total Technology | 1,716,127 | 2,041,856 | 2,044,001 | 2,200,497 | 2,637,557 | 437,060 |
| Other Uses of Funds: | | | | | | |
| Transfers to Other Funds | 2,539,866 | 4,922,495 | 2,102,971 | 2,469,271 | 1,863,200 | (606,071) |
| Total Other Uses of Funds | 2,539,866 | 4,922,495 | 2,102,971 | 2,469,271 | 1,863,200 | (606,071) |
| Total General Fund Expenditures | \$ 44,239,629 | \$ 49,522,578 | \$ 50,327,024 | \$ 50,793,616 | \$ 54,500,420 | \$ 3,706,804 |
| Beginning Balance | 5,863,629 | 6,481,099 | 3,554,216 | | | |
| Ending Balance | \$ 6,481,099 | \$ 3,554,216 | 2,484,757 | | | |

Salem City Schools
 General Fund Expenditures by Department and Object
 FY 2024-25

| | Actual 2020-21 | Actual 2021-22 | Actual 2022-23 | Budget 2023-24 | Budget 2024-25 | Increase (Decrease) |
|----------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|------------------------|
| Central Instruction | | | | | | |
| Salaries | \$ 1,617,689 | \$ 1,797,423 | \$ 2,133,630 | \$ 2,301,223 | \$ 3,216,403 | \$ 915,180 |
| Benefits | 564,762 | 636,810 | 742,266 | 757,709 | 973,725 | 216,016 |
| Purchased Services | 753,432 | 858,180 | 1,045,646 | 1,436,290 | 1,605,244 | 168,954 |
| Other Charges | 4,481 | 7,615 | 6,365 | 10,492 | 64,492 | 54,000 |
| Materials and Supplies | 595,396 | 439,388 | 725,939 | 789,939 | 1,007,405 | 217,466 |
| Capital | - | - | 5,701 | - | 56,900 | - |
| Total | 3,535,760 | 3,739,416 | 4,659,547 | 5,295,653 | 6,924,169 | 1,571,616 |
| Salem High School | | | | | | |
| Salaries | 6,721,706 | 6,857,315 | 7,610,384 | 7,571,707 | 8,080,541 | 508,834 |
| Benefits | 2,506,720 | 2,537,628 | 2,743,993 | 2,821,892 | 2,947,464 | 125,572 |
| Purchased Services | 114,374 | 301,658 | 123,136 | 41,016 | 50,006 | 8,990 |
| Internal Services | 159,739 | 189,587 | 258,073 | 196,135 | 196,515 | 380 |
| Other Charges | 319,144 | 451,237 | 449,893 | 470,674 | 470,674 | - |
| Materials and Supplies | 442,177 | 632,025 | 595,082 | 482,360 | 563,151 | 80,791 |
| Capital | 450,410 | 226,965 | 122,552 | 90,750 | 180,000 | 89,250 |
| Total | 10,714,270 | 11,196,415 | 11,903,113 | 11,674,534 | 12,488,351 | 813,817 |
| Andrew Lewis Middle | | | | | | |
| Salaries | 5,117,553 | 5,182,577 | 5,455,326 | 5,491,756 | 5,951,831 | 460,075 |
| Benefits | 1,887,835 | 1,950,097 | 2,027,102 | 2,018,945 | 2,133,017 | 114,072 |
| Purchased Services | 33,828 | 37,125 | 44,026 | 48,426 | 56,647 | 8,221 |
| Internal Services | 75,098 | 99,571 | 137,122 | 88,173 | 88,173 | - |
| Other Charges | 222,049 | 254,788 | 273,829 | 289,000 | 289,750 | 750 |
| Materials and Supplies | 127,700 | 156,055 | 189,373 | 156,201 | 165,619 | 9,418 |
| Capital | 59,394 | 31,527 | 72,283 | 63,750 | - | (63,750) |
| Total | \$ 7,523,457 | \$ 7,711,740 | \$ 8,199,061 | \$ 8,156,251 | \$ 8,685,037 | \$ 528,786 |

Salem City Schools
 General Fund Expenditures by Department and Object
 FY 2024-25

| | Actual 2020-21 | Actual 2021-22 | Actual 2022-23 | Budget 2023-24 | Budget 2024-25 | Increase (Decrease) |
|------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|------------------------|
| G W Carver Elementary | | | | | | |
| Salaries | \$ 2,601,854 | \$ 2,724,724 | \$ 2,984,951 | \$ 2,842,275 | \$ 3,062,188 | 219,913 |
| Benefits | 986,866 | 1,047,255 | 1,153,791 | 1,113,102 | 1,148,553 | 35,451 |
| Purchased Services | 32,574 | 38,124 | 27,717 | 32,649 | 35,258 | 2,609 |
| Internal Services | 48,510 | 54,299 | 120,222 | 57,210 | 57,210 | - |
| Other Charges | 113,257 | 120,357 | 134,613 | 132,830 | 132,830 | - |
| Materials and Supplies | 59,650 | 201,497 | 103,231 | 73,943 | 74,761 | 818 |
| Capital | 20,257 | 1,949 | 48,294 | 20,600 | - | (20,600) |
| Total | 3,862,968 | 4,188,205 | 4,572,819 | 4,272,609 | 4,510,800 | 238,191 |
| West Salem Elementary | | | | | | |
| Salaries | 2,342,263 | 2,480,438 | 2,604,378 | 2,534,054 | 2,777,029 | 242,975 |
| Benefits | 882,964 | 928,152 | 984,372 | 1,012,052 | 1,076,104 | 64,052 |
| Purchased Services | 25,883 | 28,423 | 24,345 | 30,958 | 33,742 | 2,784 |
| Internal Services | 44,039 | 59,416 | 79,366 | 58,910 | 58,910 | - |
| Other Charges | 73,259 | 88,258 | 96,018 | 104,692 | 105,642 | 950 |
| Materials and Supplies | 71,597 | 188,866 | 87,649 | 68,796 | 69,054 | 258 |
| Capital | 20,104 | 1,182 | 43,146 | 20,600 | - | (20,600) |
| Total | \$ 3,460,109 | \$ 3,774,735 | \$ 3,919,274 | \$ 3,830,062 | \$ 4,120,481 | \$ 290,419 |

Salem City Schools
 General Fund Expenditures by Department and Object
 FY 2024-25

| | Actual 2020-21 | Actual 2021-22 | Actual 2022-23 | Budget 2023-24 | Budget 2024-25 | Increase (Decrease) |
|-------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|------------------------|
| South Salem Elementary | | | | | | |
| Salaries | \$ 2,156,588 | \$ 2,152,445 | \$ 2,455,371 | \$ 2,475,113 | \$ 2,642,301 | 167,188 |
| Benefits | 817,994 | 836,253 | 918,580 | 951,783 | 1,002,200 | 50,417 |
| Purchased Services | 30,569 | 30,971 | 33,490 | 36,847 | 39,813 | 2,966 |
| Internal Services | 49,511 | 51,749 | 109,670 | 47,540 | 47,540 | - |
| Other Charges | 89,852 | 103,251 | 106,318 | 116,790 | 116,790 | - |
| Materials and Supplies | 56,764 | 208,994 | 86,883 | 58,678 | 61,363 | 2,685 |
| Capital | 20,146 | 1,195 | 48,745 | 20,600 | - | (20,600) |
| Total | 3,221,424 | 3,384,858 | 3,759,057 | 3,707,351 | 3,910,007 | 202,656 |
| East Salem Elementary | | | | | | |
| Salaries | 2,578,789 | 2,696,374 | 2,843,072 | 2,726,060 | 3,020,025 | 293,965 |
| Benefits | 1,025,055 | 1,083,394 | 1,135,696 | 1,061,448 | 1,136,329 | 74,881 |
| Purchased Services | 29,114 | 30,096 | 40,351 | 33,108 | 34,989 | 1,881 |
| Internal Services | 41,843 | 61,700 | 72,982 | 67,830 | 67,830 | - |
| Other Charges | 74,984 | 82,862 | 87,558 | 93,925 | 93,575 | (350) |
| Materials and Supplies | 64,487 | 198,861 | 91,488 | 64,159 | 69,147 | 4,988 |
| Capital | 17,035 | 2,289 | 49,041 | 20,600 | 20,600 | - |
| Total | 3,831,307 | 4,155,576 | 4,320,188 | 4,067,130 | 4,442,495 | 375,365 |

Salem City Schools
 General Fund Expenditures by Department and Object
 FY 2024-25

| | Actual 2020-21 | Actual 2021-22 | Actual 2022-23 | Budget 2023-24 | Budget 2024-25 | Increase (Decrease) |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|------------------------|
| Regional | | | | | | |
| Salaries | 517,295 | 495,417 | 613,234 | 618,289 | 704,759 | 86,470 |
| Benefits | 245,501 | 239,370 | 294,633 | 312,795 | 335,987 | 23,192 |
| Purchased Services | 30,354 | 33,775 | 1,835 | 34,701 | 34,701 | - |
| Other Charges | - | - | - | - | - | - |
| Materials and Supplies | 4,951 | 3,747 | 6,480 | 7,334 | 7,334 | - |
| Total | \$ 798,101 | \$ 772,309 | \$ 916,182 | \$ 973,119 | \$ 1,082,781 | \$ 109,662 |
| Central Administration | | | | | | |
| Salaries | \$ 993,385 | \$ 1,041,702 | \$ 1,102,920 | \$ 1,055,151 | \$ 1,040,148 | (15,003) |
| Benefits | 442,882 | 395,764 | 413,836 | 416,705 | 416,517 | (188) |
| Purchased Services | 284,568 | 332,879 | 300,665 | 400,334 | 416,696 | 16,362 |
| Internal Services | 102,238 | 110,583 | 109,022 | 128,420 | 115,507 | (12,913) |
| Other Charges | 186,530 | 192,235 | 197,712 | 212,873 | 215,498 | 2,625 |
| Materials and Supplies | 31,019 | 40,054 | 32,438 | 36,750 | 36,750 | - |
| Capital | - | - | 12,176 | - | - | - |
| Total | 2,040,622 | 2,113,217 | 2,168,769 | 2,250,233 | 2,241,116 | (9,117) |
| Central Attendance & Health | | | | | | |
| Salaries | 832,954 | 953,072 | 1,080,237 | 1,248,760 | 1,251,562 | 2,802 |
| Benefits | 287,238 | 335,374 | 397,387 | 441,000 | 441,750 | 750 |
| Purchased Services | 24,979 | 28,385 | 35,692 | 46,453 | 46,453 | - |
| Other Charges | 780 | 970 | 1,269 | 2,974 | 2,974 | - |
| Materials and Supplies | 2,051 | 3,273 | 6,173 | 9,000 | 13,144 | 4,144 |
| Total | \$ 1,148,002 | \$ 1,321,074 | \$ 1,520,758 | \$ 1,748,187 | \$ 1,755,883 | \$ 7,696 |

Salem City Schools
 General Fund Expenditures by Department and Object
 FY 2024-25

| | Actual 2020-21 | Actual 2021-22 | Actual 2022-23 | Budget 2023-24 | Budget 2024-25 | Increase (Decrease) |
|---------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|------------------------|
| Transportation | | | | | | |
| Salaries | \$ 841,626 | \$ 1,040,964 | \$ 1,267,607 | \$ 1,155,893 | \$ 1,238,711 | \$ 82,818 |
| Benefits | 309,528 | 397,149 | 420,051 | 469,310 | 503,995 | 34,685 |
| Purchased Services | 100,699 | 117,546 | 137,276 | 116,992 | 124,707 | 7,715 |
| Internal Services | 147,719 | 164,020 | 183,131 | 182,000 | 182,000 | - |
| Other Charges | 18,818 | 19,560 | 19,918 | 20,516 | 21,132 | 616 |
| Materials and Supplies | 74,862 | 163,786 | 184,215 | 129,000 | 130,050 | 1,050 |
| Joint Operations | - | - | - | - | - | - |
| Capital | 70,491 | 339,513 | 73,087 | 275,505 | 275,505 | - |
| Transfers | - | - | - | - | - | - |
| Total | 1,563,743 | 2,242,538 | 2,285,285 | 2,349,216 | 2,476,100 | 126,884 |
| Transfers | | | | | | |
| Transfers | 2,539,866 | 4,922,495 | 2,102,971 | 2,469,271 | 1,863,200 | (606,071) |
| Total Expenditures | 2,539,866 | 4,922,495 | 2,102,971 | 2,469,271 | 1,863,200 | (606,071) |
| | \$ 44,239,629 | \$ 49,522,578 | \$ 50,327,024 | \$ 50,793,616 | \$ 54,500,420 | \$ 3,649,904 |
| Beginning Balance | 5,863,629 | 6,481,099 | 3,554,216 | | | |
| Ending Balance | \$ 6,481,099 | 3,554,216 | 2,484,757 | | | |



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Central Instruction

Back of Tab

General Fund Expense Budget

Budget Year 2025

| G/L Account - Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Actual Amount | 2024 Adopted Budget | 2025 City Council/Board Approval | Difference Vs 2024 Adopted Budget |
|---|---------------------|---------------------|---------------------|---------------------|----------------------------------|-----------------------------------|
| Fund 30 - School General Fund | | | | | | |
| Locations 110 - Central Instruction | | | | | | |
| Function 61 - Instruction | | | | | | |
| Sub-Function 10 - Classroom Instruction | | | | | | |
| Level 2 - Elementary | | | | | | |
| Program 110 - Regular Instruction | | | | | | |
| 30-110-61-10-2-110-71167 - Compensation-Kindergarten Registration | 2,048.50 | 1,695.75 | 4,649.25 | 4,860.00 | 4,860.00 | .00 |
| 30-110-61-10-2-110-72100 - FICA | 156.77 | 129.72 | 738.16 | 372.00 | 372.00 | .00 |
| 30-110-61-10-2-110-73190 - Safe Splash Program YMCA | .00 | 2,400.00 | 2,400.00 | 2,400.00 | 2,400.00 | .00 |
| 30-110-61-10-2-110-73285 - Strings Program | .00 | 750.00 | 300.00 | 2,250.00 | 2,250.00 | .00 |
| 30-110-61-10-2-110-75529 - Travel-Itinerant | .00 | 12.68 | 10.50 | .00 | .00 | .00 |
| 30-110-61-10-2-110-76070 - Parent Involvement | .00 | .00 | .00 | 500.00 | 500.00 | .00 |
| 30-110-61-10-2-110-76130 - Textbooks | 148,133.44 | 81,740.78 | 68,084.40 | 65,375.00 | 190,102.00 | 124,727.00 |
| 30-110-61-10-2-110-76210 - Character Education | .00 | .00 | 1,609.47 | 1,100.00 | 1,100.00 | .00 |
| 30-110-61-10-2-110-76250 - Enrichment | 109,155.76 | 15,251.14 | 16,832.40 | 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 | 9,269.97 | 6,832.72 | 10,077.62 | 9,320.00 | 9,320.00 | .00 |
| 30-110-61-10-2-110-79999 - Contingencies | .00 | .00 | .00 | .00 | 50,000.00 | 50,000.00 |
| Program 110 - Regular Instruction Totals | \$268,764.44 | \$108,812.79 | \$104,701.80 | \$100,177.00 | \$274,904.00 | \$174,727.00 |
| Program 111 - Remedial-School Day | | | | | | |
| 30-110-61-10-2-111-71120 - Compensation-Instructional Salaries | .00 | .00 | 1,617.00 | .00 | 9,152.00 | 9,152.00 |
| 30-110-61-10-2-111-72100 - FICA | .00 | .00 | 123.74 | .00 | 701.00 | 701.00 |
| Program 111 - Remedial-School Day Totals | \$0.00 | \$0.00 | \$1,740.74 | \$0.00 | \$9,853.00 | \$9,853.00 |
| Program 115 - Testing | | | | | | |
| 30-110-61-10-2-115-71120 - Compensation-Instructional Salaries | 17.00 | 34.00 | 17.00 | 400.00 | 400.00 | .00 |
| 30-110-61-10-2-115-72100 - FICA | 1.30 | 2.60 | 1.30 | 31.00 | 31.00 | .00 |
| 30-110-61-10-2-115-73205 - Software Licensing Fees | 21,756.20 | 29,585.86 | 28,778.36 | 61,085.00 | 61,085.00 | .00 |
| 30-110-61-10-2-115-73225 - Professional Development - Conferences | 1,676.28 | 3,002.70 | 2,648.00 | 550.00 | 550.00 | .00 |
| 30-110-61-10-2-115-76455 - Testing Materials-Assessment | 15,594.63 | 100.52 | 4,315.71 | 500.00 | 500.00 | .00 |
| Program 115 - Testing Totals | \$39,045.41 | \$32,725.68 | \$35,760.37 | \$62,566.00 | \$62,566.00 | \$0.00 |
| Program 120 - Special Education | | | | | | |
| 30-110-61-10-2-120-71146 - Compensation - ELL | 56,208.00 | 66,979.75 | 104,429.92 | 112,347.00 | 168,718.00 | 56,371.00 |
| 30-110-61-10-2-120-71200 - Compensation-OT | 12.52 | .00 | .00 | .00 | .00 | .00 |
| 30-110-61-10-2-120-71665 - Bonus Payments To Teachers | 3,096.00 | .00 | 6,966.00 | .00 | .00 | .00 |
| 30-110-61-10-2-120-72100 - FICA | 4,434.08 | 4,892.53 | 8,368.78 | 8,595.00 | 12,907.00 | 4,312.00 |
| 30-110-61-10-2-120-72210 - VRS Pension Contribution | .00 | .00 | 8,447.90 | .00 | 19,629.00 | 19,629.00 |
| 30-110-61-10-2-120-72220 - VRS Hybrid Pension Contribution | 7,143.53 | 7,609.60 | 8,100.90 | 18,672.00 | 8,412.00 | (10,260.00) |
| 30-110-61-10-2-120-72300 - Group Health and Dental Insurance | 1,854.84 | 8,188.47 | 15,591.44 | 7,440.00 | 7,440.00 | .00 |

General Fund Expense Budget

Budget Year 2025

| G/L Account - Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Actual Amount | 2024 Adopted Budget | 2025 City Council/Board Approval | Difference Vs 2024 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 | | | | | | |
| 30-110-61-10-2-120-72400 - VRS Group Life Insurance | 575.97 | 613.50 | 1,334.20 | 1,505.00 | 2,261.00 | 756.00 |
| 30-110-61-10-2-120-72510 - Hybrid Disability Insurance | 102.33 | 109.00 | 116.00 | .00 | .00 | .00 |
| 30-110-61-10-2-120-72750 - VRS Retiree Health Care Credit | 520.04 | 554.00 | 1,204.80 | 1,359.00 | 2,041.00 | 682.00 |
| 30-110-61-10-2-120-73010 - Autism Support Services | 26,868.28 | 27,848.75 | 76,020.31 | 20,600.00 | 20,600.00 | .00 |
| 30-110-61-10-2-120-73037 - Contractual Services - Other | 3,382.60 | 3,298.40 | 3,287.95 | 23,000.00 | 23,000.00 | .00 |
| 30-110-61-10-2-120-73255 - Professional Development | .00 | 5,282.51 | 1,509.29 | 5,000.00 | 5,000.00 | .00 |
| 30-110-61-10-2-120-73275 - Therapeutic Services -Sp Ed | 178,048.88 | 155,886.04 | 174,009.12 | 149,716.00 | 149,716.00 | .00 |
| 30-110-61-10-2-120-75529 - Travel-Itinerant | .00 | .00 | .00 | 500.00 | 500.00 | .00 |
| 30-110-61-10-2-120-76431 - Special Ed - General | 18,761.87 | 11,026.56 | 10,685.81 | 13,610.00 | 13,610.00 | .00 |
| 30-110-61-10-2-120-76438 - Supplies - EL | 2,448.47 | 3,189.65 | 4,140.36 | 5,000.00 | 5,000.00 | .00 |
| 30-110-61-10-2-120-76455 - Testing Materials-Assessment | 3,344.15 | 4,115.88 | 4,800.06 | 4,000.00 | 4,000.00 | .00 |
| Program 120 - Special Education Totals | \$306,801.56 | \$299,594.64 | \$429,012.84 | \$371,344.00 | \$442,834.00 | \$71,490.00 |
| Program 127 - Regional Sp Ed Program | | | | | | |
| 30-110-61-10-2-127-73297 - Tuition - Regional Sp Ed Program | .00 | .00 | .00 | .00 | 30,000.00 | 30,000.00 |
| Program 127 - Regional Sp Ed Program Totals | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$30,000.00 | \$30,000.00 |
| Program 128 - Risk Reduction | | | | | | |
| 30-110-61-10-2-128-71120 - Compensation-Instructional Salaries | 190.00 | 635.25 | 8,952.67 | 200.00 | 200.00 | .00 |
| 30-110-61-10-2-128-71151 - Compensation-Instructional Asst | .00 | 2,897.82 | 12,708.17 | 8,757.00 | 9,379.00 | 622.00 |
| 30-110-61-10-2-128-72100 - FICA | 14.54 | 270.29 | 1,597.75 | 685.00 | 733.00 | 48.00 |
| Program 128 - Risk Reduction Totals | \$204.54 | \$3,803.36 | \$23,258.59 | \$9,642.00 | \$10,312.00 | \$670.00 |
| Program 140 - Gifted | | | | | | |
| 30-110-61-10-2-140-71120 - Compensation-Instructional Salaries | 60,418.54 | 63,516.60 | 63,864.96 | 63,865.00 | 63,435.00 | (430.00) |
| 30-110-61-10-2-140-71665 - Bonus Payments To Teachers | 1,393.20 | .00 | 1,393.20 | .00 | .00 | .00 |
| 30-110-61-10-2-140-72100 - FICA | 4,152.21 | 4,595.38 | 4,898.03 | 4,886.00 | 4,853.00 | (33.00) |
| 30-110-61-10-2-140-72210 - VRS Pension Contribution | 10,047.29 | 10,556.50 | 10,614.40 | 10,614.00 | 10,543.00 | (71.00) |
| 30-110-61-10-2-140-72300 - Group Health and Dental Insurance | 8,355.72 | 8,051.32 | 8,576.16 | 8,860.00 | 8,860.00 | .00 |
| 30-110-61-10-2-140-72400 - VRS Group Life Insurance | 810.02 | 851.10 | 855.80 | 856.00 | 850.00 | (6.00) |
| 30-110-61-10-2-140-72750 - VRS Retiree Health Care Credit | 731.52 | 768.60 | 772.80 | 773.00 | 768.00 | (5.00) |
| 30-110-61-10-2-140-76280 - Gifted | 6,956.39 | 5,519.64 | 6,225.34 | 5,600.00 | 5,600.00 | .00 |
| Program 140 - Gifted Totals | \$92,864.89 | \$93,859.14 | \$97,200.69 | \$95,454.00 | \$94,909.00 | (\$545.00) |
| Level 2 - Elementary Totals | \$707,680.84 | \$538,795.61 | \$691,675.03 | \$639,183.00 | \$925,378.00 | \$286,195.00 |

General Fund Expense Budget

Budget Year 2025

| G/L Account - Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Actual Amount | 2024 Adopted Budget | 2025 City Council/Board Approval | Difference Vs 2024 Adopted Budget |
|---|---------------------|---------------------|---------------------|---------------------|----------------------------------|-----------------------------------|
| Fund 30 - School General Fund | | | | | | |
| Locations 110 - Central Instruction | | | | | | |
| Function 61 - Instruction | | | | | | |
| Sub-Function 10 - Classroom Instruction | | | | | | |
| Level 3 - Secondary | | | | | | |
| Program 110 - Regular Instruction | | | | | | |
| 30-110-61-10-3-110-73018 - Career - Tech Testing | 8,329.59 | 6,558.64 | 7,638.91 | 29,500.00 | 29,500.00 | .00 |
| 30-110-61-10-3-110-73037 - Contractual Services - Other | .00 | .00 | 175.00 | 7,500.00 | 7,500.00 | .00 |
| 30-110-61-10-3-110-73050 - Drivers Education Services | 33,840.00 | 68,460.00 | 82,778.00 | 95,873.00 | 95,873.00 | .00 |
| 30-110-61-10-3-110-73162 - Subscription Offset | .00 | .00 | (53,413.09) | .00 | .00 | .00 |
| 30-110-61-10-3-110-73295 - Tuition VWCC | 99,887.29 | 70,735.10 | 46,001.43 | 175,000.00 | 160,000.00 | (15,000.00) |
| 30-110-61-10-3-110-76035 - CPR/AED Recertification | .00 | 202.49 | .00 | 800.00 | 800.00 | .00 |
| 30-110-61-10-3-110-76042 - Distinguished Scholars | 33,500.00 | 27,265.30 | 26,500.00 | 28,000.00 | 28,000.00 | .00 |
| 30-110-61-10-3-110-76070 - Parent Involvement | .00 | .00 | .00 | 250.00 | 250.00 | .00 |
| 30-110-61-10-3-110-76130 - Textbooks | 62,293.41 | 22,904.62 | 152,887.68 | 71,298.00 | 152,888.00 | 81,590.00 |
| 30-110-61-10-3-110-76250 - Enrichment | 100.00 | 90.00 | 164.46 | .00 | .00 | .00 |
| 30-110-61-10-3-110-76345 - Mathematics | .00 | .00 | 113.85 | .00 | .00 | .00 |
| 30-110-61-10-3-110-78075 - Inception of Subscription - Capital Outlay | .00 | .00 | 53,413.09 | .00 | .00 | .00 |
| Program 110 - Regular Instruction Totals | \$237,950.29 | \$196,216.15 | \$316,259.33 | \$408,221.00 | \$474,811.00 | \$66,590.00 |
| Program 111 - Remedial-School Day | | | | | | |
| 30-110-61-10-3-111-71120 - Compensation-Instructional Salaries | .00 | .00 | 687.50 | .00 | 2,684.00 | 2,684.00 |
| 30-110-61-10-3-111-72100 - FICA | .00 | .00 | 52.60 | .00 | 206.00 | 206.00 |
| 30-110-61-10-3-111-73037 - Contractual Services - Other | 580.00 | 1,236.00 | 2,155.00 | 6,899.00 | 6,626.00 | (273.00) |
| Program 111 - Remedial-School Day Totals | \$580.00 | \$1,236.00 | \$2,895.10 | \$6,899.00 | \$9,516.00 | \$2,617.00 |
| Program 115 - Testing | | | | | | |
| 30-110-61-10-3-115-71120 - Compensation-Instructional Salaries | 3,608.25 | 1,487.50 | 743.75 | 3,500.00 | 3,500.00 | .00 |
| 30-110-61-10-3-115-72100 - FICA | 276.04 | 113.81 | 56.91 | 268.00 | 268.00 | .00 |
| 30-110-61-10-3-115-73205 - Software Licensing Fees | 17,262.15 | 13,185.30 | 9,528.21 | 18,565.00 | 18,565.00 | .00 |
| 30-110-61-10-3-115-73225 - Professional Development - Conferences | 227.13 | .00 | 32.00 | 1,000.00 | 1,000.00 | .00 |
| 30-110-61-10-3-115-76455 - Testing Materials-Assessment | 3,430.72 | 1,945.76 | 14,592.54 | 14,820.00 | 14,820.00 | .00 |
| Program 115 - Testing Totals | \$24,804.29 | \$16,732.37 | \$24,953.41 | \$38,153.00 | \$38,153.00 | \$0.00 |
| Program 120 - Special Education | | | | | | |
| 30-110-61-10-3-120-71110 - Compensation-Administrative | 30,639.46 | 38,987.78 | 30,784.13 | 35,897.00 | 38,445.00 | 2,548.00 |
| 30-110-61-10-3-120-71146 - Compensation - ELL | 18,366.25 | 61,419.49 | 62,824.00 | 62,379.00 | 66,781.00 | 4,402.00 |
| 30-110-61-10-3-120-71665 - Bonus Payments To Teachers | 774.00 | .00 | 774.00 | .00 | .00 | .00 |
| 30-110-61-10-3-120-72100 - FICA | 3,810.77 | 7,601.16 | 7,033.59 | 7,518.00 | 8,050.00 | 532.00 |
| 30-110-61-10-3-120-72210 - VRS Pension Contribution | 4,609.02 | 15,162.70 | 16,333.47 | 16,333.00 | 17,489.00 | 1,156.00 |
| 30-110-61-10-3-120-72220 - VRS Hybrid Pension Contribution | 2.60 | .00 | .00 | .00 | .00 | .00 |

General Fund Expense Budget

Budget Year 2025

| G/L Account - Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Actual Amount | 2024 Adopted Budget | 2025 City Council/Board Approval | Difference Vs 2024 Adopted Budget |
|--|---------------------|---------------------|---------------------|---------------------|----------------------------------|-----------------------------------|
| Fund 30 - School General Fund | | | | | | |
| Locations 110 - Central Instruction | | | | | | |
| Function 61 - Instruction | | | | | | |
| Sub-Function 10 - Classroom Instruction | | | | | | |
| Level 3 - Secondary | | | | | | |
| Program 120 - Special Education | | | | | | |
| 30-110-61-10-3-120-72300 - Group Health and Dental Insurance | .00 | 8,961.48 | 8,886.52 | 8,667.00 | 8,667.00 | .00 |
| 30-110-61-10-3-120-72400 - VRS Group Life Insurance | 371.12 | 1,222.50 | 1,316.93 | 1,317.00 | 1,410.00 | 93.00 |
| 30-110-61-10-3-120-72750 - VRS Retiree Health Care Credit | 335.61 | 1,103.90 | 1,189.19 | 1,189.00 | 1,273.00 | 84.00 |
| 30-110-61-10-3-120-73010 - Autism Support Services | 450.00 | 5,228.75 | 3,487.50 | 5,000.00 | 5,000.00 | .00 |
| 30-110-61-10-3-120-73255 - Professional Development | .00 | 1,131.97 | 5,128.63 | 2,498.00 | 2,498.00 | .00 |
| 30-110-61-10-3-120-73275 - Therapeutic Services -Sp Ed | 39,386.77 | 51,746.24 | 56,033.85 | 52,572.00 | 52,572.00 | .00 |
| 30-110-61-10-3-120-73810 - Tuition - Other Entities In-State | .00 | .00 | .00 | .00 | 12,227.00 | 12,227.00 |
| 30-110-61-10-3-120-76431 - Special Ed - General | 1,400.72 | 4,208.79 | 7,594.12 | 1,200.00 | 1,200.00 | .00 |
| 30-110-61-10-3-120-76438 - Supplies - EL | 496.37 | 1,377.59 | 1,551.24 | 1,250.00 | 1,250.00 | .00 |
| 30-110-61-10-3-120-76455 - Testing Materials-Assessment | 628.82 | (628.82) | .00 | .00 | .00 | .00 |
| Program 120 - Special Education Totals | \$101,271.51 | \$197,523.53 | \$202,937.17 | \$195,820.00 | \$216,862.00 | \$21,042.00 |
| Program 121 - Alternative Education | | | | | | |
| 30-110-61-10-3-121-71120 - Compensation-Instructional Salaries | 47,493.04 | 53,249.04 | 56,526.00 | 156,526.00 | 116,300.00 | (40,226.00) |
| 30-110-61-10-3-121-71151 - Compensation-Instructional Asst | 23,437.33 | 27,141.18 | 30,372.97 | 30,335.00 | 26,297.00 | (4,038.00) |
| 30-110-61-10-3-121-72100 - FICA | 5,285.24 | 5,876.51 | 6,127.70 | 14,295.00 | 10,909.00 | (3,386.00) |
| 30-110-61-10-3-121-72210 - VRS Pension Contribution | 3,930.53 | 4,560.70 | 5,041.80 | 18,634.00 | 7,110.00 | (11,524.00) |
| 30-110-61-10-3-121-72220 - VRS Hybrid Pension Contribution | 7,902.63 | 8,850.00 | 9,394.60 | 12,422.00 | 16,590.00 | 4,168.00 |
| 30-110-61-10-3-121-72300 - Group Health and Dental Insurance | 13,671.54 | 16,831.52 | 19,124.96 | 9,943.00 | 9,943.00 | .00 |
| 30-110-61-10-3-121-72400 - VRS Group Life Insurance | 954.08 | 1,081.20 | 1,163.90 | 2,504.00 | 1,911.00 | (593.00) |
| 30-110-61-10-3-121-72510 - Hybrid Disability Insurance | 113.18 | 126.70 | 134.50 | 155.00 | 155.00 | .00 |
| 30-110-61-10-3-121-72750 - VRS Retiree Health Care Credit | 861.52 | 976.30 | 1,051.10 | 2,261.00 | 1,725.00 | (536.00) |
| 30-110-61-10-3-121-76435 - Supplies - Instructional | .00 | .00 | .00 | .00 | 4,000.00 | 4,000.00 |
| Program 121 - Alternative Education Totals | \$103,649.09 | \$118,693.15 | \$128,937.53 | \$247,075.00 | \$194,940.00 | (\$52,135.00) |
| Program 122 - Dropout Prevention | | | | | | |
| 30-110-61-10-3-122-71120 - Compensation-Instructional Salaries | 17,550.59 | 19,293.80 | 23,351.20 | 23,269.00 | 24,920.00 | 1,651.00 |
| 30-110-61-10-3-122-71665 - Bonus Payments To Teachers | 4,644.00 | .00 | 4,644.00 | .00 | .00 | .00 |
| 30-110-61-10-3-122-72100 - FICA | 1,295.56 | 1,070.91 | 1,816.64 | 1,780.00 | 1,906.00 | 126.00 |
| 30-110-61-10-3-122-72210 - VRS Pension Contribution | .00 | .00 | .00 | 3,867.00 | .00 | (3,867.00) |
| 30-110-61-10-3-122-72220 - VRS Hybrid Pension Contribution | 2,947.63 | 3,246.40 | 3,867.30 | .00 | 4,142.00 | 4,142.00 |
| 30-110-61-10-3-122-72300 - Group Health and Dental Insurance | 7,150.80 | 7,818.40 | 8,879.68 | 6,960.00 | 6,960.00 | .00 |
| 30-110-61-10-3-122-72400 - VRS Group Life Insurance | 237.68 | 261.80 | 311.80 | 312.00 | 334.00 | 22.00 |
| 30-110-61-10-3-122-72510 - Hybrid Disability Insurance | 42.20 | 46.50 | 55.40 | .00 | 60.00 | 60.00 |
| 30-110-61-10-3-122-72750 - VRS Retiree Health Care Credit | 214.60 | 236.40 | 281.60 | 282.00 | 302.00 | 20.00 |
| Program 122 - Dropout Prevention Totals | \$34,083.06 | \$31,974.21 | \$43,207.62 | \$36,470.00 | \$38,624.00 | \$2,154.00 |

General Fund Expense Budget

Budget Year 2025

| G/L Account - Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Actual Amount | 2024 Adopted Budget | 2025 City Council/Board Approval | Difference Vs 2024 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 | | | | | | |
| 30-110-61-10-3-128-71120 - Compensation-Instructional Salaries | 926.29 | 1,609.47 | 24,929.43 | 20,142.00 | 20,142.00 | .00 |
| 30-110-61-10-3-128-71151 - Compensation-Instructional Asst | .00 | 11.00 | 274.48 | .00 | .00 | .00 |
| 30-110-61-10-3-128-72100 - FICA | 70.86 | 124.00 | 1,928.12 | 1,541.00 | 1,541.00 | .00 |
| 30-110-61-10-3-128-73037 - Contractual Services - Other | 26,983.50 | 25,144.14 | 24,460.88 | 30,600.00 | 30,600.00 | .00 |
| 30-110-61-10-3-128-75529 - Travel-Itinerant | .00 | 150.11 | .00 | 500.00 | 500.00 | .00 |
| 30-110-61-10-3-128-76435 - Supplies - Instructional | 12,609.77 | 4,937.38 | 7,022.37 | 20,000.00 | 16,000.00 | (4,000.00) |
| Program 128 - Risk Reduction Totals | \$40,590.42 | \$31,976.10 | \$58,615.28 | \$72,783.00 | \$68,783.00 | (\$4,000.00) |
| Program 140 - Gifted | | | | | | |
| 30-110-61-10-3-140-71120 - Compensation-Instructional Salaries | 20,139.49 | 21,172.20 | 21,288.24 | 21,288.00 | 21,145.00 | (143.00) |
| 30-110-61-10-3-140-71665 - Bonus Payments To Teachers | 464.40 | .00 | 464.40 | .00 | .00 | .00 |
| 30-110-61-10-3-140-72100 - FICA | 1,384.12 | 1,531.64 | 1,632.77 | 1,629.00 | 1,618.00 | (11.00) |
| 30-110-61-10-3-140-72210 - VRS Pension Contribution | 3,349.12 | 3,518.80 | 3,538.10 | 3,538.00 | 3,514.00 | (24.00) |
| 30-110-61-10-3-140-72300 - Group Health and Dental Insurance | 2,785.24 | 2,683.72 | 2,858.70 | 5,360.00 | 5,360.00 | .00 |
| 30-110-61-10-3-140-72400 - VRS Group Life Insurance | 270.03 | 283.70 | 285.20 | 285.00 | 283.00 | (2.00) |
| 30-110-61-10-3-140-72750 - VRS Retiree Health Care Credit | 243.84 | 256.20 | 257.60 | 258.00 | 256.00 | (2.00) |
| 30-110-61-10-3-140-73300 - Tuition-Gov School | 51,865.00 | 52,220.00 | 78,287.00 | 84,960.00 | 84,960.00 | .00 |
| 30-110-61-10-3-140-76280 - Gifted | 67.89 | 916.58 | 250.68 | 1,500.00 | 1,500.00 | .00 |
| Program 140 - Gifted Totals | \$80,569.13 | \$82,582.84 | \$108,862.69 | \$118,818.00 | \$118,636.00 | (\$182.00) |
| Level 3 - Secondary Totals | \$623,497.79 | \$676,934.35 | \$886,668.13 | \$1,124,239.00 | \$1,160,325.00 | \$36,086.00 |
| Level 4 - Middle | | | | | | |
| Program 110 - Regular Instruction | | | | | | |
| 30-110-61-10-4-110-73255 - Professional Development | .00 | 1,880.60 | .00 | 1,000.00 | 1,000.00 | .00 |
| 30-110-61-10-4-110-73285 - Strings Program | .00 | 450.00 | .00 | .00 | .00 | .00 |
| 30-110-61-10-4-110-76070 - Parent Involvement | .00 | .00 | .00 | 250.00 | 250.00 | .00 |
| 30-110-61-10-4-110-76130 - Textbooks | 42,193.18 | 100,207.84 | 39,555.42 | 112,663.00 | 112,663.00 | .00 |
| 30-110-61-10-4-110-76250 - Enrichment | 2,381.36 | .00 | 42.00 | .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 | 3,857.92 | 3,919.11 | (30.45) | 3,945.00 | 3,945.00 | .00 |
| Program 110 - Regular Instruction Totals | \$48,432.46 | \$106,457.55 | \$39,566.97 | \$117,958.00 | \$117,958.00 | \$0.00 |
| Program 111 - Remedial-School Day | | | | | | |
| 30-110-61-10-4-111-71120 - Compensation-Instructional Salaries | .00 | .00 | .00 | .00 | 2,684.00 | 2,684.00 |

General Fund Expense Budget

Budget Year 2025

| G/L Account - Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Actual Amount | 2024 Adopted Budget | 2025 City Council/Board Approval | Difference Vs 2024 Adopted Budget |
|---|--------------------|--------------------|---------------------|---------------------|----------------------------------|-----------------------------------|
| Fund 30 - School General Fund | | | | | | |
| Locations 110 - Central Instruction | | | | | | |
| Function 61 - Instruction | | | | | | |
| Sub-Function 10 - Classroom Instruction | | | | | | |
| Level 4 - Middle | | | | | | |
| Program 111 - Remedial-School Day | | | | | | |
| 30-110-61-10-4-111-72100 - FICA | .00 | .00 | .00 | .00 | 206.00 | 206.00 |
| Program 111 - Remedial-School Day Totals | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$2,890.00 | \$2,890.00 |
| Program 115 - Testing | | | | | | |
| 30-110-61-10-4-115-71120 - Compensation-Instructional Salaries | .00 | .00 | .00 | 2,000.00 | 2,000.00 | .00 |
| 30-110-61-10-4-115-72100 - FICA | .00 | .00 | .00 | 153.00 | 153.00 | .00 |
| 30-110-61-10-4-115-73205 - Software Licensing Fees | 23,918.00 | 18,151.30 | 13,591.41 | 24,253.00 | 24,253.00 | .00 |
| 30-110-61-10-4-115-73225 - Professional Development - Conferences | 610.98 | .00 | 32.00 | 1,000.00 | 1,000.00 | .00 |
| 30-110-61-10-4-115-76455 - Testing Materials-Assessment | 70.08 | 10,986.53 | 3,129.64 | 3,720.00 | 3,720.00 | .00 |
| Program 115 - Testing Totals | \$24,599.06 | \$29,137.83 | \$16,753.05 | \$31,126.00 | \$31,126.00 | \$0.00 |
| Program 120 - Special Education | | | | | | |
| 30-110-61-10-4-120-71146 - Compensation - ELL | 15,892.50 | 22,036.25 | 35,751.73 | 79,008.00 | 82,929.00 | 3,921.00 |
| 30-110-61-10-4-120-72100 - FICA | 1,215.78 | 1,742.57 | 2,637.23 | 6,044.00 | 6,344.00 | 300.00 |
| 30-110-61-10-4-120-72210 - VRS Pension Contribution | .00 | .00 | .00 | 9,234.00 | .00 | (9,234.00) |
| 30-110-61-10-4-120-72220 - VRS Hybrid Pension Contribution | .00 | .00 | 9,233.80 | .00 | 9,885.00 | 9,885.00 |
| 30-110-61-10-4-120-72300 - Group Health and Dental Insurance | .00 | .00 | .00 | 9,407.00 | 9,407.00 | .00 |
| 30-110-61-10-4-120-72400 - VRS Group Life Insurance | .00 | .00 | 744.50 | 744.00 | 797.00 | 53.00 |
| 30-110-61-10-4-120-72510 - Hybrid Disability Insurance | .00 | .00 | 132.20 | .00 | 150.00 | 150.00 |
| 30-110-61-10-4-120-72600 - Unemployment Compensation | 407.29 | .00 | .00 | .00 | .00 | .00 |
| 30-110-61-10-4-120-72750 - VRS Retiree Health Care Credit | .00 | .00 | 672.30 | 672.00 | 720.00 | 48.00 |
| 30-110-61-10-4-120-73010 - Autism Support Services | 575.00 | 4,878.75 | 5,773.44 | 2,000.00 | 2,000.00 | .00 |
| 30-110-61-10-4-120-73255 - Professional Development | .00 | 1,131.97 | 1,131.97 | 2,497.00 | 2,497.00 | .00 |
| 30-110-61-10-4-120-73275 - Therapeutic Services -Sp Ed | 39,975.70 | 52,421.70 | 51,575.04 | 53,072.00 | 53,072.00 | .00 |
| 30-110-61-10-4-120-76431 - Special Ed - General | 2,378.08 | 3,891.02 | 8,803.74 | 1,200.00 | 1,200.00 | .00 |
| 30-110-61-10-4-120-76438 - Supplies - EL | 994.55 | 1,697.92 | 1,555.24 | 1,250.00 | 1,250.00 | .00 |
| Program 120 - Special Education Totals | \$61,438.90 | \$87,800.18 | \$118,011.19 | \$165,128.00 | \$170,251.00 | \$5,123.00 |
| Program 128 - Risk Reduction | | | | | | |
| 30-110-61-10-4-128-71120 - Compensation-Instructional Salaries | .00 | .00 | 21,358.45 | .00 | .00 | .00 |
| 30-110-61-10-4-128-71151 - Compensation-Instructional Asst | .00 | .00 | 1,222.30 | .00 | .00 | .00 |
| 30-110-61-10-4-128-72100 - FICA | .00 | .00 | 1,727.46 | .00 | .00 | .00 |
| Program 128 - Risk Reduction Totals | \$0.00 | \$0.00 | \$24,308.21 | \$0.00 | \$0.00 | \$0.00 |

General Fund Expense Budget

Budget Year 2025

| G/L Account - Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Actual Amount | 2024 Adopted Budget | 2025 City Council/Board Approval | Difference Vs 2024 Adopted Budget |
|---|---------------------|---------------------|---------------------|---------------------|----------------------------------|-----------------------------------|
| Fund 30 - School General Fund | | | | | | |
| Locations 110 - Central Instruction | | | | | | |
| Function 61 - Instruction | | | | | | |
| Sub-Function 10 - Classroom Instruction | | | | | | |
| Level 4 - Middle | | | | | | |
| Program 140 - Gifted | | | | | | |
| 30-110-61-10-4-140-71120 - Compensation-Instructional Salaries | 53,705.40 | 56,459.16 | 56,768.76 | 56,769.00 | 56,386.00 | (383.00) |
| 30-110-61-10-4-140-71665 - Bonus Payments To Teachers | 1,238.40 | .00 | 1,238.40 | .00 | .00 | .00 |
| 30-110-61-10-4-140-72100 - FICA | 3,690.75 | 4,085.01 | 4,353.90 | 4,343.00 | 4,314.00 | (29.00) |
| 30-110-61-10-4-140-72210 - VRS Pension Contribution | 8,930.98 | 9,383.50 | 9,435.00 | 9,435.00 | 9,371.00 | (64.00) |
| 30-110-61-10-4-140-72300 - Group Health and Dental Insurance | 7,427.36 | 7,156.64 | 7,623.18 | 7,860.00 | 7,860.00 | .00 |
| 30-110-61-10-4-140-72400 - VRS Group Life Insurance | 720.06 | 756.50 | 760.70 | 761.00 | 756.00 | (5.00) |
| 30-110-61-10-4-140-72750 - VRS Retiree Health Care Credit | 650.15 | 683.10 | 686.80 | 687.00 | 682.00 | (5.00) |
| 30-110-61-10-4-140-76280 - Gifted | 2,844.28 | 2,045.91 | 947.91 | 2,000.00 | 2,000.00 | .00 |
| Program 140 - Gifted Totals | \$79,207.38 | \$80,569.82 | \$81,814.65 | \$81,855.00 | \$81,369.00 | (\$486.00) |
| Level 4 - Middle Totals | \$213,677.80 | \$303,965.38 | \$280,454.07 | \$396,067.00 | \$403,594.00 | \$7,527.00 |
| Level 6 - Summer | | | | | | |
| Program 112 - Remedial-Summer | | | | | | |
| 30-110-61-10-6-112-71110 - Compensation-Administrative | .00 | .00 | .00 | 3,200.00 | 3,200.00 | .00 |
| 30-110-61-10-6-112-71120 - Compensation-Instructional Salaries | 40,334.46 | 119,852.18 | 91,492.57 | 48,065.00 | 98,065.00 | 50,000.00 |
| 30-110-61-10-6-112-72100 - FICA | 3,085.69 | 7,367.37 | 7,835.99 | 3,922.00 | 7,747.00 | 3,825.00 |
| 30-110-61-10-6-112-76435 - Supplies - Instructional | 136.73 | 2,087.45 | 832.19 | 800.00 | 800.00 | .00 |
| Program 112 - Remedial-Summer Totals | \$43,556.88 | \$129,307.00 | \$100,160.75 | \$55,987.00 | \$109,812.00 | \$53,825.00 |
| Program 160 - Summer | | | | | | |
| 30-110-61-10-6-160-71196 - Compensation - Summer School Teacher | 25,595.85 | 36,158.30 | 15,503.76 | 63,334.00 | 63,334.00 | .00 |
| 30-110-61-10-6-160-72100 - FICA | 1,958.09 | 2,766.13 | 1,186.04 | 4,845.00 | 4,845.00 | .00 |
| 30-110-61-10-6-160-73303 - Y Fit Purchased Services | 240.00 | 60.00 | 360.00 | 2,100.00 | 2,100.00 | .00 |
| 30-110-61-10-6-160-76435 - Supplies - Instructional | .00 | 1,598.38 | 140.19 | 250.00 | 250.00 | .00 |
| Program 160 - Summer Totals | \$27,793.94 | \$40,582.81 | \$17,189.99 | \$70,529.00 | \$70,529.00 | \$0.00 |
| Level 6 - Summer Totals | \$71,350.82 | \$169,889.81 | \$117,350.74 | \$126,516.00 | \$180,341.00 | \$53,825.00 |
| Level 7 - Adult | | | | | | |
| Program 170 - Adult | | | | | | |
| 30-110-61-10-7-170-71120 - Compensation-Instructional Salaries | 2.75 | .00 | 2,670.50 | .00 | 45,000.00 | 45,000.00 |
| 30-110-61-10-7-170-71665 - Bonus Payments To Teachers | .00 | .00 | 1,548.00 | .00 | .00 | .00 |
| 30-110-61-10-7-170-72100 - FICA | .60 | .00 | 318.72 | .00 | 3,443.00 | 3,443.00 |
| 30-110-61-10-7-170-72600 - Unemployment Compensation | 800.99 | .00 | .00 | .00 | .00 | .00 |
| Program 170 - Adult Totals | \$804.34 | \$0.00 | \$4,537.22 | \$0.00 | \$48,443.00 | \$48,443.00 |
| Level 7 - Adult Totals | \$804.34 | \$0.00 | \$4,537.22 | \$0.00 | \$48,443.00 | \$48,443.00 |

General Fund Expense Budget

Budget Year 2025

| G/L Account - Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Actual Amount | 2024 Adopted Budget | 2025 City Council/Board Approval | Difference Vs 2024 Adopted Budget |
|--|--------------------|--------------------|--------------------|---------------------|----------------------------------|-----------------------------------|
| Fund 30 - School General Fund | | | | | | |
| Locations 110 - Central Instruction | | | | | | |
| Function 61 - Instruction | | | | | | |
| Sub-Function 10 - Classroom Instruction Totals | \$1,617,011.59 | \$1,689,585.15 | \$1,980,685.19 | \$2,286,005.00 | \$2,718,081.00 | \$432,076.00 |
| 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 | 133.38 | 63.65 | 589.00 | 175.00 | 175.00 | .00 |
| Program 110 - Regular Instruction Totals | \$133.38 | \$63.65 | \$589.00 | \$175.00 | \$175.00 | \$0.00 |
| Program 120 - Special Education | | | | | | |
| 30-110-61-21-3-120-76285 - Guidance | 7.02 | 3.35 | 31.00 | .00 | .00 | .00 |
| Program 120 - Special Education Totals | \$7.02 | \$3.35 | \$31.00 | \$0.00 | \$0.00 | \$0.00 |
| Program 140 - Gifted | | | | | | |
| 30-110-61-21-3-140-76285 - Guidance | .00 | 60.02 | .00 | .00 | .00 | .00 |
| Program 140 - Gifted Totals | \$0.00 | \$60.02 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Level 3 - Secondary Totals | \$140.40 | \$127.02 | \$620.00 | \$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 | \$140.40 | \$127.02 | \$620.00 | \$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 | 26,428.47 | 42,468.84 | 46,683.96 | 46,684.00 | 50,606.00 | 3,922.00 |
| 30-110-61-22-2-110-71665 - Bonus Payments To Teachers | 928.80 | .00 | 928.80 | .00 | .00 | .00 |
| 30-110-61-22-2-110-72100 - FICA | 2,096.23 | 3,165.80 | 3,456.70 | 3,571.00 | 3,871.00 | 300.00 |
| 30-110-61-22-2-110-72210 - VRS Pension Contribution | 4,392.39 | 4,734.48 | 4,970.88 | 7,759.00 | 5,888.00 | (1,871.00) |
| 30-110-61-22-2-110-72220 - VRS Hybrid Pension Contribution | .00 | 2,323.80 | 2,788.06 | .00 | 2,523.00 | 2,523.00 |
| 30-110-61-22-2-110-72300 - Group Health and Dental Insurance | 350.34 | 4,084.68 | 4,478.52 | .00 | .00 | .00 |
| 30-110-61-22-2-110-72400 - VRS Group Life Insurance | 354.21 | 569.12 | 625.60 | 626.00 | 678.00 | 52.00 |
| 30-110-61-22-2-110-72510 - Hybrid Disability Insurance | .00 | 33.30 | 39.90 | .00 | .00 | .00 |

General Fund Expense Budget

Budget Year 2025

| G/L Account - Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Actual Amount | 2024 Adopted Budget | 2025 City Council/Board Approval | Difference Vs 2024 Adopted Budget |
|--|--------------------|--------------------|--------------------|---------------------|----------------------------------|-----------------------------------|
| Fund 30 - School General Fund | | | | | | |
| Locations 110 - Central Instruction | | | | | | |
| Function 61 - Instruction | | | | | | |
| Sub-Function 22 - Student Social Worker | | | | | | |
| Level 2 - Elementary | | | | | | |
| Program 110 - Regular Instruction | | | | | | |
| 30-110-61-22-2-110-72750 - VRS Retiree Health Care Credit | 319.74 | 513.96 | 564.92 | 565.00 | 612.00 | 47.00 |
| Program 110 - Regular Instruction Totals | \$34,870.18 | \$57,893.98 | \$64,537.34 | \$59,205.00 | \$64,178.00 | \$4,973.00 |
| Program 120 - Special Education | | | | | | |
| 30-110-61-22-2-120-71120 - Compensation-Instructional Salaries | 17,618.97 | 28,657.56 | 31,122.60 | 31,123.00 | 33,737.00 | 2,614.00 |
| 30-110-61-22-2-120-71665 - Bonus Payments To Teachers | 619.20 | .00 | 619.20 | .00 | .00 | .00 |
| 30-110-61-22-2-120-72100 - FICA | 1,397.45 | 2,136.80 | 2,469.01 | 2,381.00 | 2,581.00 | 200.00 |
| 30-110-61-22-2-120-72210 - VRS Pension Contribution | 2,928.27 | 3,156.36 | 3,313.92 | 5,173.00 | 3,925.00 | (1,248.00) |
| 30-110-61-22-2-120-72220 - VRS Hybrid Pension Contribution | .00 | 1,549.20 | 1,858.60 | .00 | 1,682.00 | 1,682.00 |
| 30-110-61-22-2-120-72300 - Group Health and Dental Insurance | 233.56 | 2,723.06 | 2,985.74 | .00 | .00 | .00 |
| 30-110-61-22-2-120-72400 - VRS Group Life Insurance | 236.10 | 379.42 | 417.14 | 417.00 | 452.00 | 35.00 |
| 30-110-61-22-2-120-72510 - Hybrid Disability Insurance | .00 | 22.20 | 26.60 | .00 | .00 | .00 |
| 30-110-61-22-2-120-72750 - VRS Retiree Health Care Credit | 213.15 | 342.60 | 376.62 | 377.00 | 408.00 | 31.00 |
| Program 120 - Special Education Totals | \$23,246.70 | \$38,967.20 | \$43,189.43 | \$39,471.00 | \$42,785.00 | \$3,314.00 |
| Program 125 - Parent Resource Center | | | | | | |
| 30-110-61-22-2-125-71145 - Compensation - Parent Resource Ctr | 3,863.76 | 3,664.32 | .00 | .00 | .00 | .00 |
| 30-110-61-22-2-125-71665 - Bonus Payments To Teachers | 387.00 | .00 | .00 | .00 | .00 | .00 |
| 30-110-61-22-2-125-72100 - FICA | 293.55 | 193.35 | (18.77) | .00 | .00 | .00 |
| 30-110-61-22-2-125-72220 - VRS Hybrid Pension Contribution | 283.87 | 608.10 | .00 | .00 | .00 | .00 |
| 30-110-61-22-2-125-72300 - Group Health and Dental Insurance | 865.62 | 1,624.24 | .00 | .00 | .00 | .00 |
| 30-110-61-22-2-125-72400 - VRS Group Life Insurance | 22.89 | 49.00 | .00 | .00 | .00 | .00 |
| 30-110-61-22-2-125-72510 - Hybrid Disability Insurance | 4.07 | 8.70 | .00 | .00 | .00 | .00 |
| 30-110-61-22-2-125-72750 - VRS Retiree Health Care Credit | 20.68 | 44.30 | .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 | \$5,741.44 | \$6,192.01 | (\$18.77) | \$500.00 | \$500.00 | \$0.00 |
| Level 2 - Elementary Totals | \$63,858.32 | \$103,053.19 | \$107,708.00 | \$99,176.00 | \$107,463.00 | \$8,287.00 |
| Level 3 - Secondary | | | | | | |
| Program 110 - Regular Instruction | | | | | | |
| 30-110-61-22-3-110-71120 - Compensation-Instructional Salaries | 26,428.47 | 42,468.84 | 46,683.96 | 46,684.00 | 50,606.00 | 3,922.00 |
| 30-110-61-22-3-110-71665 - Bonus Payments To Teachers | .00 | .00 | 928.80 | .00 | .00 | .00 |
| 30-110-61-22-3-110-72100 - FICA | 2,025.16 | 3,165.80 | 3,456.70 | 3,571.00 | 3,871.00 | 300.00 |
| 30-110-61-22-3-110-72210 - VRS Pension Contribution | 4,392.39 | 4,734.48 | 4,970.88 | 7,759.00 | 5,888.00 | (1,871.00) |
| 30-110-61-22-3-110-72220 - VRS Hybrid Pension Contribution | .00 | 2,323.80 | 2,788.06 | .00 | 2,523.00 | 2,523.00 |

General Fund Expense Budget

Budget Year 2025

| G/L Account - Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Actual Amount | 2024 Adopted Budget | 2025 City Council/Board Approval | Difference Vs 2024 Adopted Budget |
|--|---------------------|---------------------|---------------------|---------------------|----------------------------------|-----------------------------------|
| Fund 30 - School General Fund | | | | | | |
| Locations 110 - Central Instruction | | | | | | |
| Function 61 - Instruction | | | | | | |
| Sub-Function 22 - Student Social Worker | | | | | | |
| Level 3 - Secondary | | | | | | |
| Program 110 - Regular Instruction | | | | | | |
| 30-110-61-22-3-110-72300 - Group Health and Dental Insurance | 350.34 | 4,084.68 | 4,478.52 | .00 | .00 | .00 |
| 30-110-61-22-3-110-72400 - VRS Group Life Insurance | 354.21 | 569.12 | 625.60 | 626.00 | 678.00 | 52.00 |
| 30-110-61-22-3-110-72510 - Hybrid Disability Insurance | .00 | 33.30 | 39.90 | .00 | .00 | .00 |
| 30-110-61-22-3-110-72750 - VRS Retiree Health Care Credit | 319.74 | 513.96 | 564.92 | 565.00 | 612.00 | 47.00 |
| Program 110 - Regular Instruction Totals | \$33,870.31 | \$57,893.98 | \$64,537.34 | \$59,205.00 | \$64,178.00 | \$4,973.00 |
| Program 120 - Special Education | | | | | | |
| 30-110-61-22-3-120-71120 - Compensation-Instructional Salaries | 17,618.97 | 28,312.56 | 31,122.60 | 31,123.00 | 33,737.00 | 2,614.00 |
| 30-110-61-22-3-120-71665 - Bonus Payments To Teachers | .00 | .00 | 619.20 | .00 | .00 | .00 |
| 30-110-61-22-3-120-72100 - FICA | 1,350.08 | 2,110.43 | 2,376.78 | 2,381.00 | 2,581.00 | 200.00 |
| 30-110-61-22-3-120-72210 - VRS Pension Contribution | 2,928.27 | 3,156.36 | 3,313.92 | 5,173.00 | 3,925.00 | (1,248.00) |
| 30-110-61-22-3-120-72220 - VRS Hybrid Pension Contribution | .00 | 1,549.30 | 1,858.58 | .00 | 1,682.00 | 1,682.00 |
| 30-110-61-22-3-120-72300 - Group Health and Dental Insurance | 233.56 | 2,723.06 | 2,985.74 | .00 | .00 | .00 |
| 30-110-61-22-3-120-72400 - VRS Group Life Insurance | 235.98 | 379.20 | 416.92 | 417.00 | 452.00 | 35.00 |
| 30-110-61-22-3-120-72510 - Hybrid Disability Insurance | .00 | 22.10 | 26.70 | .00 | .00 | .00 |
| 30-110-61-22-3-120-72750 - VRS Retiree Health Care Credit | 213.27 | 342.38 | 376.50 | 377.00 | 408.00 | 31.00 |
| Program 120 - Special Education Totals | \$22,580.13 | \$38,595.39 | \$43,096.94 | \$39,471.00 | \$42,785.00 | \$3,314.00 |
| Program 125 - Parent Resource Center | | | | | | |
| 30-110-61-22-3-125-71145 - Compensation - Parent Resource Ctr | 3,903.82 | 3,664.32 | .00 | .00 | .00 | .00 |
| 30-110-61-22-3-125-71665 - Bonus Payments To Teachers | 387.00 | .00 | .00 | .00 | .00 | .00 |
| 30-110-61-22-3-125-72100 - FICA | 296.60 | 193.34 | (18.77) | .00 | .00 | .00 |
| 30-110-61-22-3-125-72220 - VRS Hybrid Pension Contribution | 283.87 | 608.10 | .00 | .00 | .00 | .00 |
| 30-110-61-22-3-125-72300 - Group Health and Dental Insurance | 865.62 | 1,624.24 | .00 | .00 | .00 | .00 |
| 30-110-61-22-3-125-72400 - VRS Group Life Insurance | 22.89 | 49.00 | .00 | .00 | .00 | .00 |
| 30-110-61-22-3-125-72510 - Hybrid Disability Insurance | 4.07 | 8.70 | .00 | .00 | .00 | .00 |
| 30-110-61-22-3-125-72750 - VRS Retiree Health Care Credit | 20.68 | 44.30 | .00 | .00 | .00 | .00 |
| Program 125 - Parent Resource Center Totals | \$5,784.55 | \$6,192.00 | (\$18.77) | \$0.00 | \$0.00 | \$0.00 |
| Level 3 - Secondary Totals | \$62,234.99 | \$102,681.37 | \$107,615.51 | \$98,676.00 | \$106,963.00 | \$8,287.00 |
| Sub-Function 22 - Student Social Worker Totals | \$126,093.31 | \$205,734.56 | \$215,323.51 | \$197,852.00 | \$214,426.00 | \$16,574.00 |

General Fund Expense Budget

Budget Year 2025

| G/L Account - Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Actual Amount | 2024 Adopted Budget | 2025 City Council/Board Approval | Difference Vs 2024 Adopted Budget |
|--|--------------------|--------------------|--------------------|---------------------|----------------------------------|-----------------------------------|
| Fund 30 - School General Fund | | | | | | |
| Locations 110 - Central Instruction | | | | | | |
| Function 61 - Instruction | | | | | | |
| Sub-Function 23 - Student- Homebound | | | | | | |
| Level 2 - Elementary | | | | | | |
| Program 124 - Homebound | | | | | | |
| 30-110-61-23-2-124-71120 - Compensation-Instructional Salaries | .00 | 3,386.25 | 210.00 | 3,420.00 | 3,420.00 | .00 |
| 30-110-61-23-2-124-72100 - FICA | .00 | 259.00 | 16.07 | 262.00 | 262.00 | .00 |
| Program 124 - Homebound Totals | <u>\$0.00</u> | <u>\$3,645.25</u> | <u>\$226.07</u> | <u>\$3,682.00</u> | <u>\$3,682.00</u> | <u>\$0.00</u> |
| Level 2 - Elementary Totals | <u>\$0.00</u> | <u>\$3,645.25</u> | <u>\$226.07</u> | <u>\$3,682.00</u> | <u>\$3,682.00</u> | <u>\$0.00</u> |
| Level 3 - Secondary | | | | | | |
| Program 124 - Homebound | | | | | | |
| 30-110-61-23-3-124-71120 - Compensation-Instructional Salaries | .00 | 6,688.50 | 31,713.64 | 83,211.00 | 86,403.00 | 3,192.00 |
| 30-110-61-23-3-124-72100 - FICA | .00 | 511.69 | 2,396.34 | 6,366.00 | 6,610.00 | 244.00 |
| 30-110-61-23-3-124-72210 - VRS Pension Contribution | .00 | .00 | 5,212.44 | 13,830.00 | 9,218.00 | (4,612.00) |
| 30-110-61-23-3-124-72300 - Group Health and Dental Insurance | .00 | .00 | 5,230.24 | .00 | .00 | .00 |
| 30-110-61-23-3-124-72400 - VRS Group Life Insurance | .00 | .00 | 420.24 | 1,115.00 | 743.00 | (372.00) |
| 30-110-61-23-3-124-72750 - VRS Retiree Health Care Credit | .00 | .00 | 379.50 | 1,007.00 | 671.00 | (336.00) |
| Program 124 - Homebound Totals | <u>\$0.00</u> | <u>\$7,200.19</u> | <u>\$45,352.40</u> | <u>\$105,529.00</u> | <u>\$103,645.00</u> | <u>(\$1,884.00)</u> |
| Level 3 - Secondary Totals | <u>\$0.00</u> | <u>\$7,200.19</u> | <u>\$45,352.40</u> | <u>\$105,529.00</u> | <u>\$103,645.00</u> | <u>(\$1,884.00)</u> |
| Level 4 - Middle | | | | | | |
| Program 124 - Homebound | | | | | | |
| 30-110-61-23-4-124-71120 - Compensation-Instructional Salaries | 4,474.50 | .00 | 378.00 | 6,840.00 | 6,840.00 | .00 |
| 30-110-61-23-4-124-72100 - FICA | 342.34 | .00 | 28.92 | 523.00 | 523.00 | .00 |
| Program 124 - Homebound Totals | <u>\$4,816.84</u> | <u>\$0.00</u> | <u>\$406.92</u> | <u>\$7,363.00</u> | <u>\$7,363.00</u> | <u>\$0.00</u> |
| Level 4 - Middle Totals | <u>\$4,816.84</u> | <u>\$0.00</u> | <u>\$406.92</u> | <u>\$7,363.00</u> | <u>\$7,363.00</u> | <u>\$0.00</u> |
| Sub-Function 23 - Student- Homebound Totals | <u>\$4,816.84</u> | <u>\$10,845.44</u> | <u>\$45,985.39</u> | <u>\$116,574.00</u> | <u>\$114,690.00</u> | <u>(\$1,884.00)</u> |
| Sub-Function 31 - Instr. Sup. - Improve. of Instr. | | | | | | |
| Level 2 - Elementary | | | | | | |
| Program 110 - Regular Instruction | | | | | | |
| 30-110-61-31-2-110-71110 - Compensation-Administrative | 115,222.02 | 129,068.67 | 138,558.00 | 138,558.00 | 148,395.00 | 9,837.00 |
| 30-110-61-31-2-110-71120 - Compensation-Instructional Salaries | 6,447.25 | 1,480.00 | 1,160.00 | 4,500.00 | 177,167.00 | 172,667.00 |
| 30-110-61-31-2-110-71150 - Compensation-Clerical | 36,211.78 | 40,064.37 | 26,120.17 | 25,948.00 | 27,790.00 | 1,842.00 |
| 30-110-61-31-2-110-71200 - Compensation-OT | .00 | 86.59 | 300.03 | 100.00 | 300.00 | 200.00 |
| 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 | 1,548.00 | .00 | 774.00 | .00 | .00 | .00 |
| 30-110-61-31-2-110-72100 - FICA | 12,252.58 | 13,129.17 | 12,728.43 | 13,028.00 | 27,146.00 | 14,118.00 |
| 30-110-61-31-2-110-72210 - VRS Pension Contribution | 25,166.22 | 28,187.04 | 27,341.04 | 27,341.00 | 58,727.00 | 31,386.00 |
| 30-110-61-31-2-110-72300 - Group Health and Dental Insurance | 7,017.24 | 7,502.40 | 8,529.96 | 20,263.00 | 20,263.00 | .00 |

General Fund Expense Budget

Budget Year 2025

| G/L Account - Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Actual Amount | 2024 Adopted Budget | 2025 City Council/Board Approval | Difference Vs 2024 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 | | | | | | |
| 30-110-61-31-2-110-72400 - VRS Group Life Insurance | 2,029.02 | 2,272.65 | 2,204.40 | 2,204.00 | 4,735.00 | 2,531.00 |
| 30-110-61-31-2-110-72700 - Workers Compensation | 4,022.00 | 3,898.00 | 5,614.93 | 4,000.00 | 4,000.00 | .00 |
| 30-110-61-31-2-110-72750 - VRS Retiree Health Care Credit | 1,832.22 | 2,052.09 | 1,990.56 | 1,991.00 | 7,276.00 | 5,285.00 |
| 30-110-61-31-2-110-72850 - OPEB ARC | 3,963.75 | 5,124.00 | 5,720.00 | .00 | .00 | .00 |
| 30-110-61-31-2-110-73030 - Conferences-Student Services | .00 | 1,482.11 | 2,517.18 | 8,000.00 | 8,000.00 | .00 |
| 30-110-61-31-2-110-73115 - Printing Services | 1,909.50 | 3,943.83 | 3,072.28 | 3,665.00 | 3,665.00 | .00 |
| 30-110-61-31-2-110-73245 - Professional Development - Tuition Assistance | 5,819.24 | 8,844.96 | 4,458.95 | 11,034.00 | 11,034.00 | .00 |
| 30-110-61-31-2-110-75201 - Postage-Student Mailings | 721.77 | 553.98 | 304.60 | .00 | .00 | .00 |
| 30-110-61-31-2-110-75515 - Travel-Director of Elem Inst | 545.00 | 483.50 | 2,031.52 | 1,520.00 | 2,020.00 | 500.00 |
| 30-110-61-31-2-110-75529 - Travel-Itinerant | .07 | 51.16 | 50.65 | 1,750.00 | 2,250.00 | 500.00 |
| 30-110-61-31-2-110-76248 - Early Reading Intervention | 1,910.00 | 2,000.00 | .00 | 2,000.00 | 2,000.00 | .00 |
| Program 110 - Regular Instruction Totals | \$227,817.66 | \$251,424.52 | \$244,676.70 | \$267,102.00 | \$505,968.00 | \$238,866.00 |
| Program 120 - Special Education | | | | | | |
| 30-110-61-31-2-120-71110 - Compensation-Administrative | 56,256.12 | 59,069.52 | 113,664.96 | 113,665.00 | 174,384.00 | 60,719.00 |
| 30-110-61-31-2-120-71150 - Compensation-Clerical | 62,402.93 | 61,846.97 | 59,321.83 | 60,362.00 | 46,531.00 | (13,831.00) |
| 30-110-61-31-2-120-71200 - Compensation-OT | .00 | 167.84 | 424.25 | 50.00 | 400.00 | 350.00 |
| 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 | 5,418.00 | .00 | 6,579.00 | .00 | .00 | .00 |
| 30-110-61-31-2-120-72100 - FICA | 9,102.91 | 9,035.96 | 13,849.74 | 13,409.00 | 17,022.00 | 3,613.00 |
| 30-110-61-31-2-120-72210 - VRS Pension Contribution | 15,547.71 | 15,658.83 | 22,603.44 | 28,923.00 | 23,950.00 | (4,973.00) |
| 30-110-61-31-2-120-72220 - VRS Hybrid Pension Contribution | 4,171.50 | 4,429.71 | 5,147.04 | .00 | 5,561.00 | 5,561.00 |
| 30-110-61-31-2-120-72300 - Group Health and Dental Insurance | 21,807.18 | 22,241.73 | 21,612.00 | 19,618.00 | 19,618.00 | .00 |
| 30-110-61-31-2-120-72400 - VRS Group Life Insurance | 1,589.87 | 1,619.61 | 2,237.40 | 2,332.00 | 2,759.00 | 427.00 |
| 30-110-61-31-2-120-72510 - Hybrid Disability Insurance | 59.76 | 63.48 | 73.68 | .00 | .00 | .00 |
| 30-110-61-31-2-120-72750 - VRS Retiree Health Care Credit | 1,435.67 | 1,462.56 | 2,020.44 | 2,106.00 | 2,491.00 | 385.00 |
| 30-110-61-31-2-120-73225 - Professional Development - Conferences | 895.00 | 5,011.53 | 299.00 | 2,455.00 | 2,455.00 | .00 |
| 30-110-61-31-2-120-75508 - Travel - Director of Student Services | 799.00 | 1,882.83 | 1,249.06 | 1,372.00 | 1,872.00 | 500.00 |
| 30-110-61-31-2-120-75529 - Travel-Itinerant | .00 | .00 | .00 | .00 | 500.00 | 500.00 |
| 30-110-61-31-2-120-76465 - Testing Materials-Other | 5,176.65 | 7,362.95 | 9,046.04 | 10,500.00 | 10,500.00 | .00 |
| Program 120 - Special Education Totals | \$185,862.30 | \$191,053.52 | \$259,327.88 | \$255,992.00 | \$309,243.00 | \$53,251.00 |

General Fund Expense Budget

Budget Year 2025

| G/L Account - Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Actual Amount | 2024 Adopted Budget | 2025 City Council/Board Approval | Difference Vs 2024 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 140 - Gifted | | | | | | |
| 30-110-61-31-2-140-73230 - Professional Development - Gifted | .00 | .00 | 359.56 | 870.00 | 870.00 | .00 |
| Program 140 - Gifted Totals | \$0.00 | \$0.00 | \$359.56 | \$870.00 | \$870.00 | \$0.00 |
| Level 2 - Elementary Totals | \$413,679.96 | \$442,478.04 | \$504,364.14 | \$523,964.00 | \$816,081.00 | \$292,117.00 |
| Level 3 - Secondary | | | | | | |
| Program 110 - Regular Instruction | | | | | | |
| 30-110-61-31-3-110-71110 - Compensation-Administrative | 117,473.04 | 31,146.24 | .00 | .00 | .00 | .00 |
| 30-110-61-31-3-110-71120 - Compensation-Instructional Salaries | 44.90 | 854.24 | 1,690.14 | 26,875.00 | 161,309.00 | 134,434.00 |
| 30-110-61-31-3-110-71150 - Compensation-Clerical | 47,712.27 | 50,458.68 | 59,279.89 | 59,258.00 | 63,464.00 | 4,206.00 |
| 30-110-61-31-3-110-71200 - Compensation-OT | .00 | .00 | .00 | 50.00 | 50.00 | .00 |
| 30-110-61-31-3-110-71625 - Compensation-Travel Allowance | 1,200.00 | 300.00 | .00 | .00 | .00 | .00 |
| 30-110-61-31-3-110-71665 - Bonus Payments To Teachers | 4,644.00 | .00 | 3,096.00 | .00 | .00 | .00 |
| 30-110-61-31-3-110-72100 - FICA | 12,591.15 | 6,147.82 | 5,062.10 | 6,593.00 | 17,199.00 | 10,606.00 |
| 30-110-61-31-3-110-72210 - VRS Pension Contribution | 27,453.81 | 13,562.70 | 9,848.76 | 9,849.00 | 37,357.00 | 27,508.00 |
| 30-110-61-31-3-110-72300 - Group Health and Dental Insurance | 15,441.60 | 9,854.58 | 8,529.96 | 10,479.00 | 10,479.00 | .00 |
| 30-110-61-31-3-110-72400 - VRS Group Life Insurance | 2,213.46 | 1,093.56 | 794.04 | 794.00 | 3,012.00 | 2,218.00 |
| 30-110-61-31-3-110-72750 - VRS Retiree Health Care Credit | 1,998.75 | 987.42 | 717.00 | 717.00 | 2,270.00 | 1,553.00 |
| 30-110-61-31-3-110-73030 - Conferences-Student Services | .00 | 2,063.86 | 5,196.27 | 8,000.00 | 8,000.00 | .00 |
| 30-110-61-31-3-110-73115 - Printing Services | 3,296.06 | 4,854.34 | 421.61 | 3,665.00 | 3,665.00 | .00 |
| 30-110-61-31-3-110-73245 - Professional Development - Tuition Assistance | 1,797.89 | 2,420.11 | 3,264.47 | 8,000.00 | 8,000.00 | .00 |
| 30-110-61-31-3-110-75519 - Travel-Director of Sec Inst | 760.00 | 1,775.06 | 1,021.07 | .00 | .00 | .00 |
| 30-110-61-31-3-110-75529 - Travel-Itinerant | .00 | .00 | 115.92 | .00 | 500.00 | 500.00 |
| 30-110-61-31-3-110-76080 - SACS Accreditation | .00 | .00 | 1,667.22 | .00 | 5,000.00 | 5,000.00 |
| Program 110 - Regular Instruction Totals | \$236,626.93 | \$125,518.61 | \$100,704.45 | \$134,280.00 | \$320,305.00 | \$186,025.00 |
| Program 120 - Special Education | | | | | | |
| 30-110-61-31-3-120-71110 - Compensation-Administrative | 56,256.12 | 59,069.52 | 113,664.96 | 113,665.00 | 174,384.00 | 60,719.00 |
| 30-110-61-31-3-120-71150 - Compensation-Clerical | 61,812.77 | 61,846.34 | 59,309.13 | 60,362.00 | 46,531.00 | (13,831.00) |
| 30-110-61-31-3-120-71200 - Compensation-OT | .00 | 166.87 | 421.88 | 50.00 | 250.00 | 200.00 |
| 30-110-61-31-3-120-71665 - Bonus Payments To Teachers | 3,096.00 | .00 | 3,483.00 | .00 | .00 | .00 |
| 30-110-61-31-3-120-72100 - FICA | 8,787.79 | 8,943.18 | 13,302.45 | 13,317.00 | 16,919.00 | 3,602.00 |
| 30-110-61-31-3-120-72210 - VRS Pension Contribution | 15,449.61 | 15,658.62 | 22,603.20 | 28,923.00 | 23,950.00 | (4,973.00) |
| 30-110-61-31-3-120-72220 - VRS Hybrid Pension Contribution | 4,171.29 | 4,429.65 | 5,146.92 | .00 | 5,561.00 | 5,561.00 |
| 30-110-61-31-3-120-72300 - Group Health and Dental Insurance | 21,807.12 | 22,241.79 | 21,612.07 | 19,617.00 | 19,617.00 | .00 |

General Fund Expense Budget

Budget Year 2025

| G/L Account - Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Actual Amount | 2024 Adopted Budget | 2025 City Council/Board Approval | Difference Vs 2024 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 | | | | | | |
| 30-110-61-31-3-120-72400 - VRS Group Life Insurance | 1,581.91 | 1,619.52 | 2,237.28 | 2,332.00 | 2,759.00 | 427.00 |
| 30-110-61-31-3-120-72510 - Hybrid Disability Insurance | 59.73 | 63.36 | 73.68 | .00 | .00 | .00 |
| 30-110-61-31-3-120-72750 - VRS Retiree Health Care Credit | 1,428.34 | 1,462.35 | 2,020.08 | 2,106.00 | 2,491.00 | 385.00 |
| 30-110-61-31-3-120-73225 - Professional Development - Conferences | 556.00 | 916.58 | 330.00 | 807.00 | 807.00 | .00 |
| 30-110-61-31-3-120-75529 - Travel-Itinerant | 477.29 | 1,739.71 | 917.40 | 3,250.00 | 3,750.00 | 500.00 |
| 30-110-61-31-3-120-76465 - Testing Materials-Other | 1,952.93 | 1,067.50 | 385.20 | 2,000.00 | 2,000.00 | .00 |
| Program 120 - Special Education Totals | \$177,436.90 | \$179,224.99 | \$245,507.25 | \$246,429.00 | \$299,019.00 | \$52,590.00 |
| Program 140 - Gifted | | | | | | |
| 30-110-61-31-3-140-73230 - Professional Development - Gifted | .00 | .00 | 143.20 | 440.00 | 440.00 | .00 |
| Program 140 - Gifted Totals | \$0.00 | \$0.00 | \$143.20 | \$440.00 | \$440.00 | \$0.00 |
| Level 3 - Secondary Totals | \$414,063.83 | \$304,743.60 | \$346,354.90 | \$381,149.00 | \$619,764.00 | \$238,615.00 |
| Level 4 - Middle | | | | | | |
| Program 110 - Regular Instruction | | | | | | |
| 30-110-61-31-4-110-71110 - Compensation-Administrative | 42,821.43 | 45,088.56 | 47,339.52 | 47,340.00 | 150,700.00 | 103,360.00 |
| 30-110-61-31-4-110-71120 - Compensation-Instructional Salaries | 306.00 | 1,410.00 | .00 | 3,000.00 | 3,000.00 | .00 |
| 30-110-61-31-4-110-71665 - Bonus Payments To Teachers | 774.00 | .00 | 774.00 | .00 | .00 | .00 |
| 30-110-61-31-4-110-72100 - FICA | 2,999.45 | 3,196.95 | 3,250.63 | 3,851.00 | 11,758.00 | 7,907.00 |
| 30-110-61-31-4-110-72210 - VRS Pension Contribution | 7,116.99 | 7,493.76 | 7,867.80 | 7,868.00 | 25,046.00 | 17,178.00 |
| 30-110-61-31-4-110-72300 - Group Health and Dental Insurance | 4,416.42 | 4,727.10 | 5,382.06 | 9,943.00 | 9,943.00 | .00 |
| 30-110-61-31-4-110-72400 - VRS Group Life Insurance | 573.87 | 604.20 | 634.32 | 634.00 | 2,019.00 | 1,385.00 |
| 30-110-61-31-4-110-72750 - VRS Retiree Health Care Credit | 518.16 | 545.64 | 572.88 | 573.00 | 1,823.00 | 1,250.00 |
| 30-110-61-31-4-110-73030 - Conferences-Student Services | .00 | 2,868.25 | 1,079.91 | 8,000.00 | 8,000.00 | .00 |
| 30-110-61-31-4-110-73115 - Printing Services | 314.50 | 4,654.00 | 421.61 | .00 | .00 | .00 |
| 30-110-61-31-4-110-73245 - Professional Development - Tuition Assistance | 3,772.45 | 1,330.38 | 3,068.22 | 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 |
| 30-110-61-31-4-110-75511 - Travel-Director of Assessment/Tech | 314.44 | .00 | .00 | .00 | .00 | .00 |
| 30-110-61-31-4-110-75529 - Travel-Itinerant | .00 | .00 | 20.16 | .00 | 500.00 | 500.00 |
| 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 | \$63,927.71 | \$71,918.84 | \$70,411.11 | \$86,092.00 | \$217,672.00 | \$131,580.00 |

General Fund Expense Budget

Budget Year 2025

| G/L Account - Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Actual Amount | 2024 Adopted Budget | 2025 City Council/Board Approval | Difference Vs 2024 Adopted Budget |
|---|-----------------------|-----------------------|-----------------------|-----------------------|----------------------------------|-----------------------------------|
| Fund 30 - School General Fund | | | | | | |
| Locations 110 - Central Instruction | | | | | | |
| Function 61 - Instruction | | | | | | |
| Sub-Function 31 - Instr. Sup. - Improve. of Instr. | | | | | | |
| Level 4 - Middle | | | | | | |
| Program 120 - Special Education | | | | | | |
| 30-110-61-31-4-120-73075 - Legal Notices-Special Education | 197.68 | 197.68 | 271.52 | 1,500.00 | 1,500.00 | .00 |
| 30-110-61-31-4-120-73225 - Professional Development - Conferences | 265.00 | 835.29 | 965.00 | 807.00 | 807.00 | .00 |
| 30-110-61-31-4-120-76465 - Testing Materials-Other | 1,433.01 | 2,121.70 | 2,992.24 | 8,000.00 | 8,000.00 | .00 |
| Program 120 - Special Education Totals | \$1,895.69 | \$3,154.67 | \$4,228.76 | \$10,307.00 | \$10,307.00 | \$0.00 |
| Program 140 - Gifted | | | | | | |
| 30-110-61-31-4-140-73230 - Professional Development - Gifted | .00 | .00 | 214.20 | 1,290.00 | 1,290.00 | .00 |
| Program 140 - Gifted Totals | \$0.00 | \$0.00 | \$214.20 | \$1,290.00 | \$1,290.00 | \$0.00 |
| Level 4 - Middle Totals | \$65,823.40 | \$75,073.51 | \$74,854.07 | \$97,689.00 | \$229,269.00 | \$131,580.00 |
| Level 7 - Adult | | | | | | |
| Program 170 - Adult | | | | | | |
| 30-110-61-31-7-170-71522 - Compensation-REWIP Retirees | 6,173.81 | 2,837.23 | 6,700.80 | 6,701.00 | .00 | (6,701.00) |
| 30-110-61-31-7-170-72100 - FICA | 472.29 | 217.04 | 512.60 | 513.00 | .00 | (513.00) |
| 30-110-61-31-7-170-76435 - Supplies - Instructional | .00 | 48.77 | .00 | .00 | .00 | .00 |
| Program 170 - Adult Totals | \$6,646.10 | \$3,103.04 | \$7,213.40 | \$7,214.00 | \$0.00 | (\$7,214.00) |
| Level 7 - Adult Totals | \$6,646.10 | \$3,103.04 | \$7,213.40 | \$7,214.00 | \$0.00 | (\$7,214.00) |
| Sub-Function 31 - Instr. Sup. - Improve. of Instr. Totals | \$900,213.29 | \$825,398.19 | \$932,786.51 | \$1,010,016.00 | \$1,665,114.00 | \$655,098.00 |
| Sub-Function 41 - Admin. Principals Office | | | | | | |
| Level 3 - Secondary | | | | | | |
| Program 121 - Alternative Education | | | | | | |
| 30-110-61-41-3-121-71126 - Compensation-Principals | .00 | .00 | .00 | .00 | 108,682.00 | 108,682.00 |
| 30-110-61-41-3-121-72100 - FICA | .00 | .00 | .00 | .00 | 8,314.00 | 8,314.00 |
| 30-110-61-41-3-121-72210 - VRS Pension Contribution | .00 | .00 | .00 | .00 | 18,063.00 | 18,063.00 |
| 30-110-61-41-3-121-72400 - VRS Group Life Insurance | .00 | .00 | .00 | .00 | 1,456.00 | 1,456.00 |
| 30-110-61-41-3-121-72750 - VRS Retiree Health Care Credit | .00 | .00 | .00 | .00 | 1,315.00 | 1,315.00 |
| Program 121 - Alternative Education Totals | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$137,830.00 | \$137,830.00 |
| Level 3 - Secondary Totals | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$137,830.00 | \$137,830.00 |
| Sub-Function 41 - Admin. Principals Office Totals | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$137,830.00 | \$137,830.00 |
| Function 61 - Instruction Totals | \$2,648,275.43 | \$2,731,690.36 | \$3,175,400.60 | \$3,611,047.00 | \$4,850,741.00 | \$1,239,694.00 |

General Fund Expense Budget

Budget Year 2025

| G/L Account - Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Actual Amount | 2024 Adopted Budget | 2025 City Council/Board Approval | Difference Vs 2024 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 | | | | | | |
| 30-110-68-21-9-800-71141 - Compensation-Technical Support | 446,183.14 | 493,485.07 | 592,053.35 | 591,163.00 | 732,761.00 | 141,598.00 |
| 30-110-68-21-9-800-71200 - Compensation-OT | 394.16 | 1,428.26 | 2,877.61 | 750.00 | 1,400.00 | 650.00 |
| 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 | 10,836.00 | .00 | 11,610.00 | .00 | .00 | .00 |
| 30-110-68-21-9-800-72100 - FICA | 32,932.53 | 38,553.77 | 45,504.51 | 45,373.00 | 56,255.00 | 10,882.00 |
| 30-110-68-21-9-800-72210 - VRS Pension Contribution | 67,763.10 | 70,225.08 | 78,167.40 | 98,251.00 | 85,249.00 | (13,002.00) |
| 30-110-68-21-9-800-72220 - VRS Hybrid Pension Contribution | 6,593.33 | 11,550.23 | 20,083.80 | .00 | 36,535.00 | 36,535.00 |
| 30-110-68-21-9-800-72300 - Group Health and Dental Insurance | 48,112.60 | 39,241.52 | 49,698.54 | 39,772.00 | 39,772.00 | .00 |
| 30-110-68-21-9-800-72400 - VRS Group Life Insurance | 5,994.98 | 6,593.22 | 7,921.44 | 7,922.00 | 9,819.00 | 1,897.00 |
| 30-110-68-21-9-800-72510 - Hybrid Disability Insurance | 94.43 | 165.42 | 287.64 | .00 | .00 | .00 |
| 30-110-68-21-9-800-72750 - VRS Retiree Health Care Credit | 5,413.32 | 5,953.49 | 7,153.20 | 4,153.00 | 8,866.00 | 4,713.00 |
| 30-110-68-21-9-800-72800 - Termination Pay for Vac/Sick Leave | 623.42 | 13,052.19 | .00 | .00 | .00 | .00 |
| 30-110-68-21-9-800-73162 - Subscription Offset | .00 | .00 | (78,083.67) | .00 | .00 | .00 |
| 30-110-68-21-9-800-73205 - Software Licensing Fees | 152,287.45 | 215,622.45 | 335,630.69 | 476,186.00 | 617,536.00 | 141,350.00 |
| 30-110-68-21-9-800-73225 - Professional Development - Conferences | 6,457.88 | 460.00 | 6,809.00 | 38,048.00 | 38,698.00 | 650.00 |
| 30-110-68-21-9-800-75529 - Travel-Itinerant | 863.43 | 965.63 | 643.82 | 500.00 | 1,000.00 | 500.00 |
| 30-110-68-21-9-800-76305 - ITRT | .00 | .00 | 44.23 | .00 | .00 | .00 |
| 30-110-68-21-9-800-76515 - Software-Instructional | 66,914.99 | 72,982.98 | 62,065.21 | 93,122.00 | 133,389.00 | 40,267.00 |
| 30-110-68-21-9-800-76535 - Network Software | 1,943.41 | .00 | .00 | 54,608.00 | 54,608.00 | .00 |
| 30-110-68-21-9-800-76545 - Technology Repair and Replace | 21,020.34 | 25,889.97 | 244,723.52 | 221,106.00 | 186,540.00 | (34,566.00) |
| 30-110-68-21-9-800-78050 - Technology Addl VPSA Eligible | .00 | .00 | 5,701.00 | .00 | 56,900.00 | 56,900.00 |
| 30-110-68-21-9-800-78075 - Inception of Subscription - Capital Outlay | .00 | .00 | 78,083.67 | .00 | .00 | .00 |
| Program 800 - Technology Totals | \$875,628.51 | \$997,369.28 | \$1,472,174.96 | \$1,672,154.00 | \$2,060,528.00 | \$388,374.00 |
| Level 9 - District Wide Totals | \$875,628.51 | \$997,369.28 | \$1,472,174.96 | \$1,672,154.00 | \$2,060,528.00 | \$388,374.00 |
| Sub-Function 21 - Student Guidance Totals | \$875,628.51 | \$997,369.28 | \$1,472,174.96 | \$1,672,154.00 | \$2,060,528.00 | \$388,374.00 |

General Fund Expense Budget

Budget Year 2025

| G/L Account - Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Actual Amount | 2024 Adopted Budget | 2025 City Council/Board Approval | Difference Vs 2024 Adopted Budget |
|---|--------------------|--------------------|--------------------|---------------------|----------------------------------|-----------------------------------|
| Fund 30 - School General Fund | | | | | | |
| Locations 110 - Central Instruction | | | | | | |
| Function 68 - Technology | | | | | | |
| Sub-Function 50 - Pupil Transportation (Other) | | | | | | |
| Level 9 - District Wide | | | | | | |
| Program 800 - Technology | | | | | | |
| 30-110-68-50-9-800-76041 - Technology - Software/Online Content | 11,856.00 | 10,356.00 | 11,971.00 | 12,452.00 | 12,900.00 | 448.00 |
| Program 800 - Technology Totals | \$11,856.00 | \$10,356.00 | \$11,971.00 | \$12,452.00 | \$12,900.00 | \$448.00 |
| Level 9 - District Wide Totals | \$11,856.00 | \$10,356.00 | \$11,971.00 | \$12,452.00 | \$12,900.00 | \$448.00 |
| Sub-Function 50 - Pupil Transportation (Other) Totals | \$11,856.00 | \$10,356.00 | \$11,971.00 | \$12,452.00 | \$12,900.00 | \$448.00 |
| Function 68 - Technology Totals | \$887,484.51 | \$1,007,725.28 | \$1,484,145.96 | \$1,684,606.00 | \$2,073,428.00 | \$388,822.00 |
| Locations 110 - Central Instruction Totals | \$3,535,759.94 | \$3,739,415.64 | \$4,659,546.56 | \$5,295,653.00 | \$6,924,169.00 | \$1,628,516.00 |



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Salem High

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General Fund Expense Budget

Budget Year 2025

| G/L Account - Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Actual Amount | 2024 Adopted Budget | 2025 City Council/Board Approval | Difference Vs 2024 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 | 3,500,161.37 | 3,532,764.95 | 3,859,936.59 | 3,883,889.00 | 4,190,133.00 | 306,244.00 |
| 30-111-61-10-3-110-71151 - Compensation-Instructional Asst | 59,934.20 | 26,460.26 | 30,781.26 | 31,401.00 | 21,000.00 | (10,401.00) |
| 30-111-61-10-3-110-71159 - Compensation- Accompanist | 4,576.50 | 9,841.50 | 8,066.25 | 9,045.00 | 9,045.00 | .00 |
| 30-111-61-10-3-110-71182 - Compensation-Band Assistants | 12,101.02 | 15,235.02 | 13,582.22 | 13,163.00 | 13,851.00 | 688.00 |
| 30-111-61-10-3-110-71200 - Compensation-OT | .00 | 402.11 | 1,915.56 | .00 | .00 | .00 |
| 30-111-61-10-3-110-71520 - Compensation-Substitutes | 74,315.87 | 151,721.85 | 183,061.09 | 105,087.00 | 105,087.00 | .00 |
| 30-111-61-10-3-110-71522 - Compensation-REWIP Retirees | 19,868.62 | 68,492.69 | 50,681.81 | 68,045.00 | 52,775.00 | (15,270.00) |
| 30-111-61-10-3-110-71620 - Compensation-Extracurricular Supplements | 237.50 | .00 | .00 | .00 | .00 | .00 |
| 30-111-61-10-3-110-71650 - Compensation-NBC Teacher Bonus | 57,500.00 | 52,500.00 | 52,500.00 | 27,500.00 | 55,000.00 | 27,500.00 |
| 30-111-61-10-3-110-71665 - Bonus Payments To Teachers | 99,954.36 | .00 | 76,173.53 | .00 | .00 | .00 |
| 30-111-61-10-3-110-72100 - FICA | 277,927.93 | 278,478.80 | 310,312.51 | 316,567.00 | 340,187.00 | 23,620.00 |
| 30-111-61-10-3-110-72210 - VRS Pension Contribution | 445,238.18 | 379,546.23 | 413,167.65 | 650,721.00 | 489,923.00 | (160,798.00) |
| 30-111-61-10-3-110-72220 - VRS Hybrid Pension Contribution | 142,037.46 | 209,496.15 | 218,227.48 | .00 | 200,560.00 | 200,560.00 |
| 30-111-61-10-3-110-72300 - Group Health and Dental Insurance | 436,094.33 | 457,997.32 | 495,372.90 | 559,315.00 | 559,315.00 | .00 |
| 30-111-61-10-3-110-72400 - VRS Group Life Insurance | 47,348.64 | 47,491.91 | 50,897.03 | 52,465.00 | 56,429.00 | 3,964.00 |
| 30-111-61-10-3-110-72510 - Hybrid Disability Insurance | 2,034.06 | 3,000.02 | 3,125.04 | .00 | .00 | .00 |
| 30-111-61-10-3-110-72600 - Unemployment Compensation | 5,391.36 | (409.88) | 475.05 | .00 | .00 | .00 |
| 30-111-61-10-3-110-72700 - Workers Compensation | 25,575.00 | 24,786.00 | 21,848.28 | 25,000.00 | 25,000.00 | .00 |
| 30-111-61-10-3-110-72750 - VRS Retiree Health Care Credit | 42,755.08 | 42,884.03 | 45,972.06 | 47,375.00 | 50,955.00 | 3,580.00 |
| 30-111-61-10-3-110-72800 - Termination Pay for Vac/Sick Leave | 21,560.00 | 8,000.00 | .00 | .00 | .00 | .00 |
| 30-111-61-10-3-110-72850 - OPEB ARC | 22,584.17 | 22,918.00 | 22,259.00 | .00 | .00 | .00 |
| 30-111-61-10-3-110-73126 - Repair & Maint - Athletic Equipment | 3,384.12 | 3,606.97 | 3,645.00 | 3,645.00 | 8,000.00 | 4,355.00 |
| 30-111-61-10-3-110-73155 - Repair/Maint - Piano | 267.00 | 335.00 | 270.00 | 350.00 | 350.00 | .00 |
| 30-111-61-10-3-110-73161 - Lease Offset | .00 | .00 | (4,329.60) | .00 | .00 | .00 |
| 30-111-61-10-3-110-73165 - Repair/Maint - Science | .00 | 880.00 | 298.00 | 880.00 | 880.00 | .00 |
| 30-111-61-10-3-110-73170 - Repair/Maint - Tech Ed | 2,152.94 | 1,064.42 | 1,811.14 | .00 | .00 | .00 |
| 30-111-61-10-3-110-73255 - Professional Development | 1,501.70 | 5,168.19 | 660.34 | 5,000.00 | 5,000.00 | .00 |
| 30-111-61-10-3-110-73256 - Professional Development - Athletic Training Certifications | 1,134.00 | 850.00 | 1,000.00 | 1,000.00 | 1,000.00 | .00 |
| 30-111-61-10-3-110-75527 - Travel -Student Competition | 200.00 | 7,603.06 | 7,999.93 | 8,000.00 | 8,000.00 | .00 |
| 30-111-61-10-3-110-76015 - Allotment | 63,722.64 | 60,740.74 | 119,510.35 | 88,060.00 | 88,060.00 | .00 |
| 30-111-61-10-3-110-76020 - Athletic Training | 5,689.95 | 5,496.72 | 5,879.75 | 6,000.00 | 6,000.00 | .00 |
| 30-111-61-10-3-110-76030 - Athletics/Athletic Equipment <\$5,000 | 50.00 | .00 | .00 | .00 | .00 | .00 |
| 30-111-61-10-3-110-76045 - Furniture and Equip <\$5,000 | 25,779.07 | 179,504.49 | 42,493.19 | 2,000.00 | 2,000.00 | .00 |

General Fund Expense Budget

Budget Year 2025

| G/L Account - Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Actual Amount | 2024 Adopted Budget | 2025 City Council/Board Approval | Difference Vs 2024 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 | | | | | | |
| 30-111-61-10-3-110-76075 - Registration Guide | 1,773.20 | 1,800.49 | 1,800.00 | 3,200.00 | 3,200.00 | .00 |
| 30-111-61-10-3-110-76136 - Fine Arts | 1,544.96 | 1,346.20 | 2,046.56 | 2,056.00 | 2,056.00 | .00 |
| 30-111-61-10-3-110-76137 - Ceramics | 2,663.37 | 3,102.83 | 3,347.61 | 3,400.00 | 3,400.00 | .00 |
| 30-111-61-10-3-110-76138 - Graphic Arts | 1,199.33 | 1,201.97 | 1,200.00 | 1,200.00 | 1,200.00 | .00 |
| 30-111-61-10-3-110-76140 - Health Sciences | .00 | .00 | .00 | 1,000.00 | 35,900.00 | 34,900.00 |
| 30-111-61-10-3-110-76160 - Auto Body | 5,305.61 | 7,342.19 | 10,680.16 | 10,653.00 | 10,653.00 | .00 |
| 30-111-61-10-3-110-76165 - Auto Service Tech | 3,795.97 | 17,538.82 | 8,867.00 | 5,284.00 | 6,284.00 | 1,000.00 |
| 30-111-61-10-3-110-76167 - Career & Tech Ed - STATE | 11,807.13 | 11,569.13 | 12,935.67 | 13,385.00 | 12,936.00 | (449.00) |
| 30-111-61-10-3-110-76170 - Band | 8,930.95 | 8,975.00 | 8,975.00 | 8,975.00 | 13,200.00 | 4,225.00 |
| 30-111-61-10-3-110-76180 - Black History Month | 1,813.23 | 1,037.03 | 1,497.90 | 2,500.00 | 2,500.00 | .00 |
| 30-111-61-10-3-110-76185 - Business Education | 521.60 | .00 | 562.04 | 570.00 | 570.00 | .00 |
| 30-111-61-10-3-110-76190 - Career Communications | 1,212.58 | 1,147.54 | 1,009.24 | 1,215.00 | 1,215.00 | .00 |
| 30-111-61-10-3-110-76205 - Career/Tech Ed | 3,043.24 | 2,508.19 | 3,005.62 | 5,232.00 | 5,232.00 | .00 |
| 30-111-61-10-3-110-76215 - Choir | 2,454.38 | 3,210.81 | 3,174.31 | 3,224.00 | 3,224.00 | .00 |
| 30-111-61-10-3-110-76231 - Computer Science | .00 | 290.08 | 872.00 | 872.00 | 872.00 | .00 |
| 30-111-61-10-3-110-76232 - Cosmetology | .00 | 5,990.20 | 6,007.00 | 8,413.00 | 8,413.00 | .00 |
| 30-111-61-10-3-110-76235 - Drama | 282.18 | 1,985.00 | 2,026.78 | 2,195.00 | 2,195.00 | .00 |
| 30-111-61-10-3-110-76236 - Diesel Program | 911.03 | 967.81 | 1,000.00 | 1,000.00 | .00 | (1,000.00) |
| 30-111-61-10-3-110-76240 - Drivers Education | 300.00 | .00 | .00 | .00 | .00 | .00 |
| 30-111-61-10-3-110-76255 - English | 1,063.89 | 1,041.65 | 1,061.00 | 1,061.00 | 1,061.00 | .00 |
| 30-111-61-10-3-110-76260 - Family and Consumer Science | 3,827.83 | 3,303.00 | 3,303.00 | 5,500.00 | 11,500.00 | 6,000.00 |
| 30-111-61-10-3-110-76270 - Foreign Language | 328.70 | 268.12 | 239.33 | 349.00 | 349.00 | .00 |
| 30-111-61-10-3-110-76275 - Freshman Transition | 2,080.00 | 1,506.17 | 2,500.00 | 5,650.00 | 5,650.00 | .00 |
| 30-111-61-10-3-110-76290 - Health | 401.94 | 313.23 | 425.67 | 425.00 | 450.00 | 25.00 |
| 30-111-61-10-3-110-76295 - Advanced Programs | 65,937.09 | 89,587.75 | 98,799.07 | 100,600.00 | 130,440.00 | 29,840.00 |
| 30-111-61-10-3-110-76340 - Marketing Education | 167.38 | 317.61 | 323.75 | 324.00 | 324.00 | .00 |
| 30-111-61-10-3-110-76345 - Mathematics | 531.00 | 769.80 | 793.06 | 799.00 | 799.00 | .00 |
| 30-111-61-10-3-110-76360 - Physical Education | 708.90 | 777.89 | 700.11 | 707.00 | 1,250.00 | 543.00 |
| 30-111-61-10-3-110-76380 - Science | 8,280.34 | 9,610.00 | 9,652.71 | 9,610.00 | 9,610.00 | .00 |
| 30-111-61-10-3-110-76385 - Social Studies | 278.23 | 371.84 | 993.29 | 1,000.00 | 1,000.00 | .00 |
| 30-111-61-10-3-110-76386 - Spirit Club | 242.72 | 198.49 | 296.24 | 300.00 | .00 | (300.00) |
| 30-111-61-10-3-110-76387 - Student Council | 44.00 | 207.39 | 300.00 | 300.00 | .00 | (300.00) |
| 30-111-61-10-3-110-76470 - Welding | 4,588.12 | 5,732.82 | 6,946.37 | 8,412.00 | 8,412.00 | .00 |
| 30-111-61-10-3-110-76483 - Yearbook | 10,000.00 | 10,000.00 | 8,827.00 | 10,000.00 | 10,000.00 | .00 |

General Fund Expense Budget

Budget Year 2025

| G/L Account - Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Actual Amount | 2024 Adopted Budget | 2025 City Council/Board Approval | Difference Vs 2024 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 | | | | | | |
| 30-111-61-10-3-110-76515 - Software-Instructional | 3,800.00 | 16,900.20 | 21,242.50 | 21,742.00 | 21,742.00 | .00 |
| 30-111-61-10-3-110-76530 - Computer Supplies | 6,297.56 | 7,066.85 | 7,194.98 | 4,617.00 | 7,924.00 | 3,307.00 |
| 30-111-61-10-3-110-78005 - Auto Service Tech > \$5,000 | .00 | 26,900.00 | 29,215.50 | .00 | .00 | .00 |
| 30-111-61-10-3-110-78070 - Inception of Lease - Capital Outlay | .00 | .00 | 32,812.78 | .00 | .00 | .00 |
| Program 110 - Regular Instruction Totals | \$5,557,213.53 | \$5,841,742.65 | \$6,332,226.66 | \$6,150,278.00 | \$6,612,111.00 | \$461,833.00 |
| Program 120 - Special Education | | | | | | |
| 30-111-61-10-3-120-71120 - Compensation-Instructional Salaries | 457,845.21 | 501,799.00 | 541,095.93 | 588,429.00 | 630,457.00 | 42,028.00 |
| 30-111-61-10-3-120-71151 - Compensation-Instructional Asst | 71,131.38 | 74,120.33 | 89,819.25 | 110,486.00 | 97,283.00 | (13,203.00) |
| 30-111-61-10-3-120-71200 - Compensation-OT | .00 | 40.55 | 50.40 | .00 | .00 | .00 |
| 30-111-61-10-3-120-71520 - Compensation-Substitutes | 747.74 | 85.75 | 439.72 | .00 | .00 | .00 |
| 30-111-61-10-3-120-71665 - Bonus Payments To Teachers | 23,220.00 | .00 | 26,316.00 | .00 | .00 | .00 |
| 30-111-61-10-3-120-72100 - FICA | 40,243.01 | 42,098.79 | 49,145.85 | 53,467.00 | 55,672.00 | 2,205.00 |
| 30-111-61-10-3-120-72210 - VRS Pension Contribution | 25,676.55 | 23,246.20 | 24,961.30 | 116,160.00 | 36,285.00 | (79,875.00) |
| 30-111-61-10-3-120-72220 - VRS Hybrid Pension Contribution | 62,578.24 | 72,808.05 | 80,074.91 | .00 | 84,665.00 | 84,665.00 |
| 30-111-61-10-3-120-72300 - Group Health and Dental Insurance | 85,394.54 | 87,698.37 | 93,725.94 | 73,106.00 | 73,106.00 | .00 |
| 30-111-61-10-3-120-72400 - VRS Group Life Insurance | 7,117.73 | 7,744.38 | 8,468.50 | 9,365.00 | 9,752.00 | 387.00 |
| 30-111-61-10-3-120-72510 - Hybrid Disability Insurance | 895.85 | 1,042.77 | 1,146.50 | .00 | .00 | .00 |
| 30-111-61-10-3-120-72600 - Unemployment Compensation | .00 | .00 | 41.53 | .00 | .00 | .00 |
| 30-111-61-10-3-120-72750 - VRS Retiree Health Care Credit | 6,425.33 | 6,993.08 | 7,647.20 | 8,457.00 | 8,806.00 | 349.00 |
| 30-111-61-10-3-120-72800 - Termination Pay for Vac/Sick Leave | 54.67 | .00 | .00 | .00 | .00 | .00 |
| 30-111-61-10-3-120-76431 - Special Ed - General | 945.89 | 1,560.88 | 1,484.15 | 1,600.00 | 1,600.00 | .00 |
| Program 120 - Special Education Totals | \$782,276.14 | \$819,238.15 | \$924,417.18 | \$961,070.00 | \$997,626.00 | \$36,556.00 |
| Program 127 - Regional Sp Ed Program | | | | | | |
| 30-111-61-10-3-127-72100 - FICA | .00 | 15.83 | .00 | .00 | .00 | .00 |
| Program 127 - Regional Sp Ed Program Totals | \$0.00 | \$15.83 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Program 130 - Vocational | | | | | | |
| 30-111-61-10-3-130-71120 - Compensation-Instructional Salaries | 661,339.43 | 645,161.00 | 727,698.94 | 720,458.00 | 779,570.00 | 59,112.00 |
| 30-111-61-10-3-130-71665 - Bonus Payments To Teachers | 18,576.00 | .00 | 18,576.00 | .00 | .00 | .00 |
| 30-111-61-10-3-130-72100 - FICA | 47,549.27 | 45,194.26 | 53,010.20 | 55,115.00 | 59,637.00 | 4,522.00 |
| 30-111-61-10-3-130-72210 - VRS Pension Contribution | 85,652.78 | 83,268.02 | 73,812.30 | 119,740.00 | 90,695.00 | (29,045.00) |
| 30-111-61-10-3-130-72220 - VRS Hybrid Pension Contribution | 23,638.46 | 25,839.90 | 46,293.64 | .00 | 38,869.00 | 38,869.00 |
| 30-111-61-10-3-130-72300 - Group Health and Dental Insurance | 88,162.66 | 96,137.46 | 115,301.80 | 83,211.00 | 83,211.00 | .00 |
| 30-111-61-10-3-130-72400 - VRS Group Life Insurance | 8,811.79 | 8,796.81 | 9,683.70 | 9,654.00 | 10,446.00 | 792.00 |

General Fund Expense Budget

Budget Year 2025

| G/L Account - Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Actual Amount | 2024 Adopted Budget | 2025 City Council/Board Approval | Difference Vs 2024 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 | | | | | | |
| 30-111-61-10-3-130-72510 - Hybrid Disability Insurance | 338.55 | 370.10 | 657.20 | .00 | .00 | .00 |
| 30-111-61-10-3-130-72750 - VRS Retiree Health Care Credit | 7,956.88 | 7,943.51 | 8,744.10 | 8,718.00 | 9,433.00 | 715.00 |
| 30-111-61-10-3-130-72800 - Termination Pay for Vac/Sick Leave | .00 | 1,675.33 | .00 | .00 | .00 | .00 |
| Program 130 - Vocational Totals | \$942,025.82 | \$914,386.39 | \$1,053,777.88 | \$996,896.00 | \$1,071,861.00 | \$74,965.00 |
| Program 150 - Other | | | | | | |
| 30-111-61-10-3-150-71120 - Compensation-Instructional Salaries | 112,808.22 | 89,791.25 | 102,575.76 | 106,202.00 | 113,415.00 | 7,213.00 |
| 30-111-61-10-3-150-71200 - Compensation-OT | 435.17 | 155.08 | .00 | .00 | .00 | .00 |
| 30-111-61-10-3-150-71620 - Compensation-Extracurricular Supplements | 341,102.48 | 357,968.23 | 376,640.51 | 408,136.00 | 400,890.00 | (7,246.00) |
| 30-111-61-10-3-150-71665 - Bonus Payments To Teachers | 2,213.64 | .00 | 2,211.47 | .00 | .00 | .00 |
| 30-111-61-10-3-150-72100 - FICA | 34,882.30 | 37,020.41 | 39,816.75 | 39,347.00 | 39,344.00 | (3.00) |
| 30-111-61-10-3-150-72210 - VRS Pension Contribution | 22,123.51 | 5,310.48 | 5,653.32 | 17,651.00 | 5,655.00 | (11,996.00) |
| 30-111-61-10-3-150-72220 - VRS Hybrid Pension Contribution | .00 | 9,811.78 | 11,394.72 | .00 | 13,195.00 | 13,195.00 |
| 30-111-61-10-3-150-72300 - Group Health and Dental Insurance | 12,106.32 | 3,312.72 | 3,767.28 | 8,560.00 | 8,560.00 | .00 |
| 30-111-61-10-3-150-72400 - VRS Group Life Insurance | 1,511.61 | 1,219.28 | 1,374.48 | 1,423.00 | 1,520.00 | 97.00 |
| 30-111-61-10-3-150-72510 - Hybrid Disability Insurance | .00 | 140.47 | 163.20 | .00 | .00 | .00 |
| 30-111-61-10-3-150-72600 - Unemployment Compensation | 44.39 | .00 | .00 | .00 | .00 | .00 |
| 30-111-61-10-3-150-72750 - VRS Retiree Health Care Credit | 1,364.97 | 1,100.98 | 1,241.16 | 1,285.00 | 1,372.00 | 87.00 |
| 30-111-61-10-3-150-72800 - Termination Pay for Vac/Sick Leave | 9,600.00 | .00 | .00 | .00 | .00 | .00 |
| 30-111-61-10-3-150-76030 - Athletics/Athletic Equipment <\$5,000 | 117,295.74 | 89,793.97 | 78,997.00 | 78,997.00 | 78,997.00 | .00 |
| Program 150 - Other Totals | \$655,488.35 | \$595,624.65 | \$623,835.65 | \$661,601.00 | \$662,948.00 | \$1,347.00 |
| Level 3 - Secondary Totals | \$7,937,003.84 | \$8,171,007.67 | \$8,934,257.37 | \$8,769,845.00 | \$9,344,546.00 | \$574,701.00 |
| Sub-Function 10 - Classroom Instruction Totals | \$7,937,003.84 | \$8,171,007.67 | \$8,934,257.37 | \$8,769,845.00 | \$9,344,546.00 | \$574,701.00 |
| Sub-Function 21 - Student Guidance | | | | | | |
| Level 3 - Secondary | | | | | | |
| Program 110 - Regular Instruction | | | | | | |
| 30-111-61-21-3-110-71124 - Compensation-Guidance Counselors | 249,618.96 | 282,281.77 | 303,238.75 | 321,779.00 | 340,342.00 | 18,563.00 |
| 30-111-61-21-3-110-71150 - Compensation-Clerical | 33,953.16 | 38,745.43 | 44,441.90 | 46,691.00 | 50,004.00 | 3,313.00 |
| 30-111-61-21-3-110-71200 - Compensation-OT | 19.95 | 341.13 | 739.99 | .00 | .00 | .00 |
| 30-111-61-21-3-110-71665 - Bonus Payments To Teachers | 7,353.00 | .00 | 7,353.00 | .00 | .00 | .00 |
| 30-111-61-21-3-110-72100 - FICA | 21,762.53 | 23,883.80 | 26,454.26 | 28,188.00 | 29,861.00 | 1,673.00 |
| 30-111-61-21-3-110-72210 - VRS Pension Contribution | 30,373.75 | 43,571.36 | 47,753.55 | 61,240.00 | 45,413.00 | (15,827.00) |
| 30-111-61-21-3-110-72220 - VRS Hybrid Pension Contribution | 16,369.67 | 9,409.27 | 10,016.70 | .00 | 19,463.00 | 19,463.00 |

General Fund Expense Budget

Budget Year 2025

| G/L Account - Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Actual Amount | 2024 Adopted Budget | 2025 City Council/Board Approval | Difference Vs 2024 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 | | | | | | |
| 30-111-61-21-3-110-72300 - Group Health and Dental Insurance | 25,288.90 | 36,444.77 | 40,840.33 | 34,470.00 | 34,470.00 | .00 |
| 30-111-61-21-3-110-72400 - VRS Group Life Insurance | 3,768.73 | 4,271.64 | 4,657.79 | 4,937.00 | 5,231.00 | 294.00 |
| 30-111-61-21-3-110-72510 - Hybrid Disability Insurance | 234.43 | 134.71 | 143.45 | .00 | .00 | .00 |
| 30-111-61-21-3-110-72750 - VRS Retiree Health Care Credit | 3,403.02 | 3,857.22 | 4,205.97 | 4,458.00 | 4,723.00 | 265.00 |
| 30-111-61-21-3-110-76285 - Guidance | 822.05 | 781.52 | 818.28 | 865.00 | 865.00 | .00 |
| Program 110 - Regular Instruction Totals | \$392,968.15 | \$443,722.62 | \$490,663.97 | \$502,628.00 | \$530,372.00 | \$27,744.00 |
| Program 120 - Special Education | | | | | | |
| 30-111-61-21-3-120-71124 - Compensation-Guidance Counselors | 13,137.84 | 14,856.94 | 15,959.93 | .00 | .00 | .00 |
| 30-111-61-21-3-120-71150 - Compensation-Clerical | 1,787.01 | 2,039.23 | 2,339.05 | .00 | .00 | .00 |
| 30-111-61-21-3-120-71200 - Compensation-OT | 1.05 | 17.95 | 38.95 | .00 | .00 | .00 |
| 30-111-61-21-3-120-71665 - Bonus Payments To Teachers | 387.00 | .00 | 387.00 | .00 | .00 | .00 |
| 30-111-61-21-3-120-72100 - FICA | 1,145.40 | 1,257.04 | 1,392.33 | .00 | .00 | .00 |
| 30-111-61-21-3-120-72210 - VRS Pension Contribution | 1,598.62 | 2,293.23 | 2,513.35 | .00 | .00 | .00 |
| 30-111-61-21-3-120-72220 - VRS Hybrid Pension Contribution | 861.56 | 495.23 | 527.20 | .00 | .00 | .00 |
| 30-111-61-21-3-120-72300 - Group Health and Dental Insurance | 1,331.00 | 1,918.15 | 2,149.49 | .00 | .00 | .00 |
| 30-111-61-21-3-120-72400 - VRS Group Life Insurance | 198.35 | 224.82 | 245.15 | .00 | .00 | .00 |
| 30-111-61-21-3-120-72510 - Hybrid Disability Insurance | 12.34 | 7.09 | 7.55 | .00 | .00 | .00 |
| 30-111-61-21-3-120-72750 - VRS Retiree Health Care Credit | 179.11 | 203.01 | 221.37 | .00 | .00 | .00 |
| 30-111-61-21-3-120-76285 - Guidance | 43.27 | 41.13 | 43.08 | .00 | .00 | .00 |
| Program 120 - Special Education Totals | \$20,682.55 | \$23,353.82 | \$25,824.45 | \$0.00 | \$0.00 | \$0.00 |
| Level 3 - Secondary Totals | \$413,650.70 | \$467,076.44 | \$516,488.42 | \$502,628.00 | \$530,372.00 | \$27,744.00 |
| Sub-Function 21 - Student Guidance Totals | \$413,650.70 | \$467,076.44 | \$516,488.42 | \$502,628.00 | \$530,372.00 | \$27,744.00 |
| Sub-Function 32 - Instr. Sup. - Media Services | | | | | | |
| Level 3 - Secondary | | | | | | |
| Program 110 - Regular Instruction | | | | | | |
| 30-111-61-32-3-110-71122 - Compensation-Librarians | 103,294.83 | 109,409.25 | 117,990.46 | 117,212.00 | 125,599.00 | 8,387.00 |
| 30-111-61-32-3-110-71152 - Compensation - Media Clerk | 19,184.11 | 21,012.89 | 24,636.16 | 24,682.00 | 26,434.00 | 1,752.00 |
| 30-111-61-32-3-110-71522 - Compensation-REWIP Retirees | 61.40 | .00 | .00 | .00 | .00 | .00 |
| 30-111-61-32-3-110-71650 - Compensation-NBC Teacher Bonus | 5,000.00 | 5,000.00 | 5,000.00 | .00 | 5,000.00 | 5,000.00 |
| 30-111-61-32-3-110-71665 - Bonus Payments To Teachers | 3,096.00 | .00 | 3,096.00 | .00 | .00 | .00 |
| 30-111-61-32-3-110-72100 - FICA | 8,840.67 | 8,894.12 | 9,971.53 | 10,855.00 | 12,013.00 | 1,158.00 |
| 30-111-61-32-3-110-72210 - VRS Pension Contribution | 16,991.38 | 18,045.00 | 19,210.10 | 23,583.00 | 17,688.00 | (5,895.00) |

General Fund Expense Budget

Budget Year 2025

| G/L Account - Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Actual Amount | 2024 Adopted Budget | 2025 City Council/Board Approval | Difference Vs 2024 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 | | | | | | |
| 30-111-61-32-3-110-72220 - VRS Hybrid Pension Contribution | 3,194.61 | 3,493.00 | 4,102.14 | .00 | 7,580.00 | 7,580.00 |
| 30-111-61-32-3-110-72300 - Group Health and Dental Insurance | 22,029.58 | 24,044.72 | 28,481.44 | 23,665.00 | 23,665.00 | .00 |
| 30-111-61-32-3-110-72400 - VRS Group Life Insurance | 1,627.51 | 1,736.50 | 1,879.60 | 1,901.00 | 2,037.00 | 136.00 |
| 30-111-61-32-3-110-72510 - Hybrid Disability Insurance | 45.71 | 50.00 | 58.70 | .00 | .00 | .00 |
| 30-111-61-32-3-110-72750 - VRS Retiree Health Care Credit | 1,469.67 | 1,568.00 | 1,697.20 | 1,717.00 | 1,840.00 | 123.00 |
| 30-111-61-32-3-110-73015 - Binding Services | 1,255.61 | 1,260.00 | 1,260.00 | .00 | .00 | .00 |
| 30-111-61-32-3-110-76155 - Audio Visual Media | 2,159.21 | 2,160.00 | 2,170.94 | .00 | .00 | .00 |
| 30-111-61-32-3-110-76325 - Library Books and Supplies | 8,966.78 | 9,245.81 | 10,012.00 | 17,912.00 | 17,912.00 | .00 |
| 30-111-61-32-3-110-76330 - Library Reference Materials | 5,499.48 | 5,233.89 | 4,482.00 | .00 | .00 | .00 |
| Program 110 - Regular Instruction Totals | \$202,716.55 | \$211,153.18 | \$234,048.27 | \$221,527.00 | \$239,768.00 | \$18,241.00 |
| Level 3 - Secondary Totals | \$202,716.55 | \$211,153.18 | \$234,048.27 | \$221,527.00 | \$239,768.00 | \$18,241.00 |
| Sub-Function 32 - Instr. Sup. - Media Services Totals | \$202,716.55 | \$211,153.18 | \$234,048.27 | \$221,527.00 | \$239,768.00 | \$18,241.00 |
| Sub-Function 41 - Admin. Principals Office | | | | | | |
| Level 3 - Secondary | | | | | | |
| Program 110 - Regular Instruction | | | | | | |
| 30-111-61-41-3-110-71126 - Compensation-Principals | 119,767.74 | 126,810.96 | 133,158.00 | 133,143.00 | 135,216.00 | 2,073.00 |
| 30-111-61-41-3-110-71127 - Compensation-Asst Principals | 169,841.16 | 219,193.56 | 230,152.56 | 230,138.00 | 251,721.00 | 21,583.00 |
| 30-111-61-41-3-110-71150 - Compensation-Clerical | 155,157.08 | 157,591.35 | 179,653.45 | 180,908.00 | 193,746.00 | 12,838.00 |
| 30-111-61-41-3-110-71200 - Compensation-OT | 287.80 | 1,982.69 | 3,113.34 | 2,500.00 | 2,500.00 | .00 |
| 30-111-61-41-3-110-71520 - Compensation-Substitutes | 38.36 | 3,376.32 | 310.28 | .00 | .00 | .00 |
| 30-111-61-41-3-110-71665 - Bonus Payments To Teachers | 13,158.00 | .00 | 13,158.00 | .00 | .00 | .00 |
| 30-111-61-41-3-110-72100 - FICA | 33,350.50 | 36,823.63 | 40,884.13 | 41,822.00 | 44,613.00 | 2,791.00 |
| 30-111-61-41-3-110-72210 - VRS Pension Contribution | 62,890.99 | 73,493.07 | 79,775.10 | 90,444.00 | 67,557.00 | (22,887.00) |
| 30-111-61-41-3-110-72220 - VRS Hybrid Pension Contribution | 11,048.43 | 10,608.19 | 10,291.95 | .00 | 28,953.00 | 28,953.00 |
| 30-111-61-41-3-110-72300 - Group Health and Dental Insurance | 65,871.42 | 60,551.12 | 63,710.38 | 63,106.00 | 63,106.00 | .00 |
| 30-111-61-41-3-110-72400 - VRS Group Life Insurance | 5,961.39 | 6,780.83 | 7,261.91 | 7,292.00 | 7,781.00 | 489.00 |
| 30-111-61-41-3-110-72510 - Hybrid Disability Insurance | 158.15 | 151.94 | 147.36 | .00 | .00 | .00 |
| 30-111-61-41-3-110-72750 - VRS Retiree Health Care Credit | 5,383.15 | 6,122.85 | 6,557.04 | 6,585.00 | 7,026.00 | 441.00 |
| 30-111-61-41-3-110-72800 - Termination Pay for Vac/Sick Leave | 10,071.12 | 1,156.95 | 3,927.92 | .00 | .00 | .00 |

General Fund Expense Budget

Budget Year 2025

| G/L Account - Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Actual Amount | 2024 Adopted Budget | 2025 City Council/Board Approval | Difference Vs 2024 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 | 3,870.30 | 2,776.78 | 4,299.89 | 4,300.00 | 4,300.00 | .00 |
| 30-111-61-41-3-110-75521 - Travel-Principals | 1,063.08 | 3,619.25 | 3,600.00 | 3,600.00 | 3,600.00 | .00 |
| 30-111-61-41-3-110-75803 - Dues-Accreditation | 1,338.00 | 1,414.00 | 1,578.00 | 2,574.00 | 2,574.00 | .00 |
| 30-111-61-41-3-110-76230 - Commencement | 12,092.65 | 8,854.29 | 10,863.39 | 8,850.00 | 11,850.00 | 3,000.00 |
| Program 110 - Regular Instruction Totals | \$671,349.32 | \$721,307.78 | \$792,442.70 | \$775,262.00 | \$824,543.00 | \$49,281.00 |
| Level 3 - Secondary Totals | \$671,349.32 | \$721,307.78 | \$792,442.70 | \$775,262.00 | \$824,543.00 | \$49,281.00 |
| Sub-Function 41 - Admin. Principals Office Totals | \$671,349.32 | \$721,307.78 | \$792,442.70 | \$775,262.00 | \$824,543.00 | \$49,281.00 |
| Function 61 - Instruction Totals | \$9,224,720.41 | \$9,570,545.07 | \$10,477,236.76 | \$10,269,262.00 | \$10,939,229.00 | \$669,967.00 |
| 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 | 425.39 | 543.36 | 552.74 | 556.00 | 556.00 | .00 |
| Program 222 - Health Services Totals | \$425.39 | \$543.36 | \$552.74 | \$556.00 | \$556.00 | \$0.00 |
| Level 9 - District Wide Totals | \$425.39 | \$543.36 | \$552.74 | \$556.00 | \$556.00 | \$0.00 |
| Sub-Function 62 - Admin, Attend. & Health Totals | \$425.39 | \$543.36 | \$552.74 | \$556.00 | \$556.00 | \$0.00 |
| Function 62 - Administration, Attend. & Health Totals | \$425.39 | \$543.36 | \$552.74 | \$556.00 | \$556.00 | \$0.00 |
| Function 64 - Operation & Maintenance | | | | | | |
| Sub-Function 64 - Operation & Maintenance | | | | | | |
| Level 9 - District Wide | | | | | | |
| Program 420 - Building Services | | | | | | |
| 30-111-64-64-9-420-71190 - Compensation-Custodians | 226,383.24 | 268,533.50 | 269,488.93 | 377,154.00 | 403,354.00 | 26,200.00 |
| 30-111-64-64-9-420-71200 - Compensation-OT | 23,429.86 | 31,196.44 | 35,759.56 | 15,000.00 | 25,000.00 | 10,000.00 |
| 30-111-64-64-9-420-71520 - Compensation-Substitutes | 4,460.03 | 3,667.04 | 6,955.20 | 7,000.00 | 7,000.00 | .00 |
| 30-111-64-64-9-420-71665 - Bonus Payments To Teachers | 16,254.00 | .00 | 13,158.00 | .00 | .00 | .00 |
| 30-111-64-64-9-420-72100 - FICA | 19,107.12 | 22,543.88 | 23,845.21 | 30,535.00 | 33,305.00 | 2,770.00 |
| 30-111-64-64-9-420-72210 - VRS Pension Contribution | 7,844.09 | 7,642.92 | 8,571.36 | 14,207.00 | 14,740.00 | 533.00 |
| 30-111-64-64-9-420-72220 - VRS Hybrid Pension Contribution | 2,891.57 | 4,301.68 | 3,619.77 | .00 | 6,317.00 | 6,317.00 |
| 30-111-64-64-9-420-72300 - Group Health and Dental Insurance | 56,084.33 | 50,360.10 | 45,833.38 | 87,217.00 | 87,217.00 | .00 |

General Fund Expense Budget

Budget Year 2025

| G/L Account - Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Actual Amount | 2024 Adopted Budget | 2025 City Council/Board Approval | Difference Vs 2024 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 | 2,871.56 | 3,321.75 | 3,348.91 | 5,054.00 | 5,405.00 | 351.00 |
| 30-111-64-64-9-420-72510 - Hybrid Disability Insurance | 598.89 | 898.98 | 878.13 | .00 | .00 | .00 |
| 30-111-64-64-9-420-72600 - Unemployment Compensation | 65.04 | .00 | .00 | .00 | .00 | .00 |
| 30-111-64-64-9-420-72700 - Workers Compensation | 3,016.00 | 2,923.00 | 1,491.35 | 3,000.00 | 3,000.00 | .00 |
| 30-111-64-64-9-420-72750 - VRS Retiree Health Care Credit | 1,635.98 | 2,850.81 | 2,821.48 | 4,234.00 | 4,528.00 | 294.00 |
| 30-111-64-64-9-420-72800 - Termination Pay for Vac/Sick Leave | 1,561.82 | 1,259.69 | .00 | .00 | .00 | .00 |
| 30-111-64-64-9-420-72850 - OPEB ARC | 1,613.16 | 2,575.00 | 1,519.00 | .00 | .00 | .00 |
| 30-111-64-64-9-420-73180 - Repair/Maint - Other Contracted | 104,678.16 | 288,493.08 | 118,520.76 | 30,141.00 | 34,776.00 | 4,635.00 |
| 30-111-64-64-9-420-74900 - Building Maintenance -City | 133,926.70 | 145,571.15 | 212,674.75 | 150,000.00 | 150,000.00 | .00 |
| 30-111-64-64-9-420-75001 - Telecom/ Internet Services | 7,289.35 | 7,518.83 | 6,753.54 | 8,000.00 | 8,000.00 | .00 |
| 30-111-64-64-9-420-75004 - Utilities - Electric | 229,610.26 | 301,987.20 | 304,527.33 | 319,200.00 | 319,200.00 | .00 |
| 30-111-64-64-9-420-75005 - Utilities - Natural Gas | 26,038.84 | 46,280.16 | 67,653.08 | 60,000.00 | 60,000.00 | .00 |
| 30-111-64-64-9-420-75009 - Utilities - Water and Sewer | 49,669.04 | 80,037.24 | 53,481.50 | 65,000.00 | 65,000.00 | .00 |
| 30-111-64-64-9-420-75529 - Travel-Itinerant | 65.10 | .00 | .00 | .00 | .00 | .00 |
| 30-111-64-64-9-420-76055 - Machines, Equipment and Tools < \$5,000 | 3,276.60 | .00 | 5,764.55 | 1,800.00 | 1,800.00 | .00 |
| 30-111-64-64-9-420-76110 - Supplies - Operational | 32,283.16 | 43,655.45 | 43,703.02 | 25,000.00 | 25,000.00 | .00 |
| Program 420 - Building Services Totals | \$954,653.90 | \$1,315,617.90 | \$1,230,368.81 | \$1,202,542.00 | \$1,253,642.00 | \$51,100.00 |
| Program 430 - Grounds Services | | | | | | |
| 30-111-64-64-9-430-74910 - Grounds Maintenance-City | 25,812.54 | 44,016.33 | 45,398.17 | 46,135.00 | 46,515.00 | 380.00 |
| Program 430 - Grounds Services Totals | \$25,812.54 | \$44,016.33 | \$45,398.17 | \$46,135.00 | \$46,515.00 | \$380.00 |
| Program 460 - Security Services | | | | | | |
| 30-111-64-64-9-460-71142 - Compensation-Security Guard | 684.25 | .00 | .00 | .00 | .00 | .00 |
| 30-111-64-64-9-460-72100 - FICA | 52.34 | .00 | .00 | .00 | .00 | .00 |
| Program 460 - Security Services Totals | \$736.59 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Level 9 - District Wide Totals | \$981,203.03 | \$1,359,634.23 | \$1,275,766.98 | \$1,248,677.00 | \$1,300,157.00 | \$51,480.00 |
| Sub-Function 64 - Operation & Maintenance Totals | \$981,203.03 | \$1,359,634.23 | \$1,275,766.98 | \$1,248,677.00 | \$1,300,157.00 | \$51,480.00 |
| Function 64 - Operation & Maintenance Totals | \$981,203.03 | \$1,359,634.23 | \$1,275,766.98 | \$1,248,677.00 | \$1,300,157.00 | \$51,480.00 |

General Fund Expense Budget

Budget Year 2025

| G/L Account - Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Actual Amount | 2024 Adopted Budget | 2025 City Council/Board Approval | Difference Vs 2024 Adopted Budget |
|--|--------------------|--------------------|--------------------|---------------------|----------------------------------|-----------------------------------|
| Fund 30 - School General Fund | | | | | | |
| Locations 111 - Salem High School | | | | | | |
| Function 68 - Technology | | | | | | |
| Sub-Function 10 - Classroom Instruction | | | | | | |
| Level 9 - District Wide | | | | | | |
| Program 800 - Technology | | | | | | |
| 30-111-68-10-9-800-71139 - Compensation-ITRT | 36,507.15 | 44,718.84 | 37,359.00 | 43,659.00 | 46,119.00 | 2,460.00 |
| 30-111-68-10-9-800-71665 - Bonus Payments To Teachers | 774.00 | .00 | 774.00 | .00 | .00 | .00 |
| 30-111-68-10-9-800-72100 - FICA | 2,831.32 | 3,401.32 | 2,851.10 | 3,340.00 | 3,528.00 | 188.00 |
| 30-111-68-10-9-800-72210 - VRS Pension Contribution | 5,984.94 | 6,282.30 | 7,256.15 | 7,256.00 | 7,665.00 | 409.00 |
| 30-111-68-10-9-800-72300 - Group Health and Dental Insurance | 3,506.88 | 3,833.80 | 3,976.06 | 4,971.00 | 4,971.00 | .00 |
| 30-111-68-10-9-800-72400 - VRS Group Life Insurance | 482.55 | 506.50 | 584.98 | 585.00 | 618.00 | 33.00 |
| 30-111-68-10-9-800-72750 - VRS Retiree Health Care Credit | 435.68 | 457.40 | 528.22 | 528.00 | 558.00 | 30.00 |
| 30-111-68-10-9-800-76305 - ITRT | 900.10 | 910.18 | 855.77 | 900.00 | 900.00 | .00 |
| 30-111-68-10-9-800-76545 - Technology Repair and Replace | 6,088.20 | 5,516.92 | 34,847.23 | 4,050.00 | 4,050.00 | .00 |
| 30-111-68-10-9-800-78050 - Technology Addl VPSA Eligible | 450,410.27 | 200,064.95 | 60,524.14 | 90,750.00 | 180,000.00 | 89,250.00 |
| Program 800 - Technology Totals | \$507,921.09 | \$265,692.21 | \$149,556.65 | \$156,039.00 | \$248,409.00 | \$92,370.00 |
| Level 9 - District Wide Totals | \$507,921.09 | \$265,692.21 | \$149,556.65 | \$156,039.00 | \$248,409.00 | \$92,370.00 |
| Sub-Function 10 - Classroom Instruction Totals | \$507,921.09 | \$265,692.21 | \$149,556.65 | \$156,039.00 | \$248,409.00 | \$92,370.00 |
| Function 68 - Technology Totals | \$507,921.09 | \$265,692.21 | \$149,556.65 | \$156,039.00 | \$248,409.00 | \$92,370.00 |
| Locations 111 - Salem High School Totals | \$10,714,269.92 | \$11,196,414.87 | \$11,903,113.13 | \$11,674,534.00 | \$12,488,351.00 | \$813,817.00 |



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Andrew Lewis Middle

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General Fund Expense Budget

Budget Year 2025

| G/L Account - Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Actual Amount | 2024 Adopted Budget | 2025 City Council/Board Approval | Difference Vs 2024 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 | 3,051,167.88 | 3,135,730.19 | 3,088,918.54 | 3,174,822.00 | 3,395,778.00 | 220,956.00 |
| 30-112-61-10-4-110-71151 - Compensation-Instructional Asst | 65,486.75 | 72,979.29 | 81,653.38 | 111,412.00 | 97,755.00 | (13,657.00) |
| 30-112-61-10-4-110-71159 - Compensation-Accompanist | 4,063.50 | 3,996.00 | 6,831.00 | 6,750.00 | 6,750.00 | .00 |
| 30-112-61-10-4-110-71200 - Compensation-OT | 206.66 | 191.73 | 595.56 | .00 | .00 | .00 |
| 30-112-61-10-4-110-71520 - Compensation-Substitutes | 66,349.11 | 89,335.98 | 122,345.28 | 70,000.00 | 70,000.00 | .00 |
| 30-112-61-10-4-110-71522 - Compensation-REWIP Retirees | 49,026.79 | 49,222.13 | 42,563.23 | 64,276.00 | 64,877.00 | 601.00 |
| 30-112-61-10-4-110-71650 - Compensation-NBC Teacher Bonus | 15,000.00 | 10,000.00 | 5,000.00 | 5,000.00 | 7,500.00 | 2,500.00 |
| 30-112-61-10-4-110-71665 - Bonus Payments To Teachers | 87,462.00 | .00 | 56,928.00 | .00 | .00 | .00 |
| 30-112-61-10-4-110-72100 - FICA | 242,842.45 | 245,342.27 | 248,705.98 | 262,568.00 | 278,663.00 | 16,095.00 |
| 30-112-61-10-4-110-72210 - VRS Pension Contribution | 440,481.27 | 438,773.49 | 405,682.18 | 546,172.00 | 406,438.00 | (139,734.00) |
| 30-112-61-10-4-110-72220 - VRS Hybrid Pension Contribution | 75,561.97 | 87,578.21 | 113,819.42 | .00 | 164,781.00 | 164,781.00 |
| 30-112-61-10-4-110-72300 - Group Health and Dental Insurance | 366,324.32 | 375,817.70 | 401,989.02 | 397,223.00 | 397,223.00 | .00 |
| 30-112-61-10-4-110-72400 - VRS Group Life Insurance | 41,606.01 | 42,691.74 | 41,980.28 | 44,036.00 | 46,813.00 | 2,777.00 |
| 30-112-61-10-4-110-72510 - Hybrid Disability Insurance | 1,082.03 | 1,299.34 | 1,646.86 | .00 | .00 | .00 |
| 30-112-61-10-4-110-72600 - Unemployment Compensation | 150.88 | .00 | .00 | .00 | .00 | .00 |
| 30-112-61-10-4-110-72700 - Workers Compensation | 17,783.00 | 17,234.00 | 14,913.50 | 20,000.00 | 20,000.00 | .00 |
| 30-112-61-10-4-110-72750 - VRS Retiree Health Care Credit | 37,569.98 | 38,550.77 | 37,907.53 | 39,763.00 | 42,272.00 | 2,509.00 |
| 30-112-61-10-4-110-72800 - Termination Pay for Vac/Sick Leave | 6,018.00 | 28,700.00 | 7,740.00 | .00 | .00 | .00 |
| 30-112-61-10-4-110-72850 - OPEB ARC | 17,122.49 | 15,064.00 | 15,193.00 | .00 | .00 | .00 |
| 30-112-61-10-4-110-73037 - Contractual Services - Other | 2,070.00 | .00 | .00 | .00 | .00 | .00 |
| 30-112-61-10-4-110-73126 - Repair & Maint - Athletic Equipment | 2,054.41 | 6,093.00 | 3,052.00 | 3,042.00 | 4,692.00 | 1,650.00 |
| 30-112-61-10-4-110-73135 - Repair/Maint - Band Instruments | 2,949.59 | 3,000.00 | 3,000.00 | 3,000.00 | 3,000.00 | .00 |
| 30-112-61-10-4-110-73140 - Repair/Maint - Business Ed | 217.72 | 240.32 | 234.47 | 240.00 | .00 | (240.00) |
| 30-112-61-10-4-110-73145 - Repair/Maint - Family and Consumer Science | 198.40 | 59.08 | 83.93 | 706.00 | 706.00 | .00 |
| 30-112-61-10-4-110-73148 - Repair & Maint - Foreign Language Dept | 327.26 | 318.65 | 320.89 | 338.00 | .00 | (338.00) |
| 30-112-61-10-4-110-73150 - Repair/Maint - Math | 1,949.84 | 1,963.25 | 1,959.98 | 1,964.00 | .00 | (1,964.00) |
| 30-112-61-10-4-110-73154 - Repair & Maint - PE Equipment | 280.00 | .00 | 209.49 | 280.00 | .00 | (280.00) |
| 30-112-61-10-4-110-73155 - Repair/Maint - Piano | 275.28 | 280.00 | 61.00 | 280.00 | 280.00 | .00 |
| 30-112-61-10-4-110-73165 - Repair/Maint - Science | 2,329.35 | 539.68 | .00 | 2,385.00 | .00 | (2,385.00) |
| 30-112-61-10-4-110-73175 - Repair/Maint- Computer | 197.50 | 340.90 | 244.97 | 270.00 | .00 | (270.00) |
| 30-112-61-10-4-110-73255 - Professional Development | 199.00 | 199.40 | 49.99 | 200.00 | 200.00 | .00 |
| 30-112-61-10-4-110-76010 - Agenda Books | 2,541.60 | 1,850.88 | 3,264.31 | 3,394.00 | 3,394.00 | .00 |
| 30-112-61-10-4-110-76015 - Allotment | 28,567.13 | 36,889.19 | 36,899.31 | 43,708.00 | 44,800.00 | 1,092.00 |

General Fund Expense Budget

Budget Year 2025

| G/L Account - Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Actual Amount | 2024 Adopted Budget | 2025 City Council/Board Approval | Difference Vs 2024 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 | | | | | | |
| 30-112-61-10-4-110-76045 - Furniture and Equip <\$5,000 | 970.07 | 2,920.45 | 8,162.57 | 4,127.00 | 4,127.00 | .00 |
| 30-112-61-10-4-110-76075 - Registration Guide | .00 | .00 | 299.59 | 300.00 | 300.00 | .00 |
| 30-112-61-10-4-110-76085 - School Improvement | 39.48 | 84.72 | 100.00 | 100.00 | 100.00 | .00 |
| 30-112-61-10-4-110-76090 - Student Recognition | 1,347.21 | 524.29 | 843.00 | 5,620.00 | 5,620.00 | .00 |
| 30-112-61-10-4-110-76135 - Art Supplies and Equipment <\$5,000 | 2,495.38 | 2,496.59 | 2,748.62 | 3,000.00 | 3,000.00 | .00 |
| 30-112-61-10-4-110-76170 - Band | 1,591.34 | 25,077.45 | 12,090.09 | 7,000.00 | 7,000.00 | .00 |
| 30-112-61-10-4-110-76185 - Business Education | 1,251.00 | 1,258.21 | 1,260.74 | 1,261.00 | 1,500.00 | 239.00 |
| 30-112-61-10-4-110-76215 - Choir | 1,926.69 | 1,944.24 | 2,218.11 | 1,940.00 | 1,940.00 | .00 |
| 30-112-61-10-4-110-76235 - Drama | .00 | .00 | .00 | 410.00 | 410.00 | .00 |
| 30-112-61-10-4-110-76260 - Family and Consumer Science | 2,937.46 | 4,081.78 | 4,437.30 | 5,000.00 | 6,000.00 | 1,000.00 |
| 30-112-61-10-4-110-76270 - Foreign Language | 174.35 | 184.84 | 193.37 | 194.00 | 472.00 | 278.00 |
| 30-112-61-10-4-110-76290 - Health | 461.77 | 739.30 | 519.62 | 486.00 | 486.00 | .00 |
| 30-112-61-10-4-110-76300 - Intro to Computers | 825.09 | 796.68 | 839.00 | 839.00 | 839.00 | .00 |
| 30-112-61-10-4-110-76320 - Language Arts | 4,141.82 | 3,544.71 | 4,434.94 | 4,442.00 | 4,442.00 | .00 |
| 30-112-61-10-4-110-76345 - Mathematics | 1,208.05 | 1,238.27 | 1,244.71 | 1,248.00 | 2,812.00 | 1,564.00 |
| 30-112-61-10-4-110-76360 - Physical Education | 560.00 | 826.85 | 559.34 | 560.00 | 840.00 | 280.00 |
| 30-112-61-10-4-110-76380 - Science | 1,703.67 | 1,405.59 | 4,182.46 | 2,000.00 | 3,800.00 | 1,800.00 |
| 30-112-61-10-4-110-76385 - Social Studies | .00 | 762.98 | 711.14 | 1,000.00 | 1,000.00 | .00 |
| 30-112-61-10-4-110-76440 - Technology Education | 5,395.94 | 6,097.60 | 6,501.58 | 6,503.00 | 6,503.00 | .00 |
| 30-112-61-10-4-110-76515 - Software-Instructional | 9,392.58 | 9,053.96 | 7,845.65 | 12,400.00 | 10,470.00 | (1,930.00) |
| 30-112-61-10-4-110-76530 - Computer Supplies | 3,572.32 | 4,036.78 | 4,895.91 | 2,500.00 | 5,325.00 | 2,825.00 |
| Program 110 - Regular Instruction Totals | \$4,669,456.39 | \$4,771,356.48 | \$4,807,880.84 | \$4,862,759.00 | \$5,122,908.00 | \$260,149.00 |
| Program 120 - Special Education | | | | | | |
| 30-112-61-10-4-120-71120 - Compensation-Instructional Salaries | 282,205.83 | 279,535.33 | 246,382.01 | 295,209.00 | 433,240.00 | 138,031.00 |
| 30-112-61-10-4-120-71151 - Compensation-Instructional Asst | 44,062.72 | 65,822.59 | 95,406.87 | 106,229.00 | 162,155.00 | 55,926.00 |
| 30-112-61-10-4-120-71520 - Compensation-Substitutes | .00 | 686.00 | 6,236.32 | .00 | .00 | .00 |
| 30-112-61-10-4-120-71522 - Compensation-REWIP Retirees | 8,078.24 | 2,982.51 | 2,375.58 | .00 | .00 | .00 |
| 30-112-61-10-4-120-71665 - Bonus Payments To Teachers | 10,836.00 | .00 | 20,124.00 | .00 | .00 | .00 |
| 30-112-61-10-4-120-72100 - FICA | 24,680.57 | 26,186.17 | 28,202.57 | 30,710.00 | 45,548.00 | 14,838.00 |
| 30-112-61-10-4-120-72210 - VRS Pension Contribution | 43,028.10 | 31,814.46 | 24,810.30 | 66,719.00 | 29,686.00 | (37,033.00) |
| 30-112-61-10-4-120-72220 - VRS Hybrid Pension Contribution | 9,671.91 | 27,863.24 | 32,272.95 | .00 | 69,268.00 | 69,268.00 |
| 30-112-61-10-4-120-72300 - Group Health and Dental Insurance | 57,484.08 | 51,477.36 | 53,537.97 | 51,249.00 | 51,249.00 | .00 |
| 30-112-61-10-4-120-72400 - VRS Group Life Insurance | 4,248.99 | 4,811.56 | 4,602.48 | 5,379.00 | 7,978.00 | 2,599.00 |
| 30-112-61-10-4-120-72510 - Hybrid Disability Insurance | 138.57 | 398.94 | 462.17 | .00 | .00 | .00 |

General Fund Expense Budget

Budget Year 2025

| G/L Account - Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Actual Amount | 2024 Adopted Budget | 2025 City Council/Board Approval | Difference Vs 2024 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 | | | | | | |
| 30-112-61-10-4-120-72600 - Unemployment Compensation | 1,094.16 | .00 | .00 | .00 | .00 | .00 |
| 30-112-61-10-4-120-72750 - VRS Retiree Health Care Credit | 3,836.71 | 4,344.70 | 4,155.88 | 4,857.00 | 7,204.00 | 2,347.00 |
| 30-112-61-10-4-120-72800 - Termination Pay for Vac/Sick Leave | 2,020.00 | 46.67 | .00 | .00 | .00 | .00 |
| 30-112-61-10-4-120-76390 - Sp Ed LD | 1,056.98 | 1,057.14 | 1,034.41 | 1,060.00 | 2,005.00 | 945.00 |
| 30-112-61-10-4-120-76405 - Sp Ed EMH | 262.30 | 221.93 | 264.91 | 265.00 | .00 | (265.00) |
| 30-112-61-10-4-120-76410 - Sp Ed ID | 149.70 | 149.25 | 279.94 | 150.00 | .00 | (150.00) |
| 30-112-61-10-4-120-76415 - Sp Ed BD | 510.35 | 493.88 | 425.00 | 530.00 | .00 | (530.00) |
| 30-112-61-10-4-120-76431 - Special Ed - General | .00 | .02 | .00 | .00 | .00 | .00 |
| Program 120 - Special Education Totals | \$493,365.21 | \$497,891.75 | \$520,573.36 | \$562,357.00 | \$808,333.00 | \$245,976.00 |
| Program 130 - Vocational | | | | | | |
| 30-112-61-10-4-130-71120 - Compensation-Instructional Salaries | 240,813.29 | 275,927.00 | 307,324.87 | 274,741.00 | 295,875.00 | 21,134.00 |
| 30-112-61-10-4-130-71665 - Bonus Payments To Teachers | 6,192.00 | .00 | 6,192.00 | .00 | .00 | .00 |
| 30-112-61-10-4-130-72100 - FICA | 17,767.57 | 20,192.35 | 22,911.35 | 21,018.00 | 22,634.00 | 1,616.00 |
| 30-112-61-10-4-130-72210 - VRS Pension Contribution | 40,536.64 | 44,686.00 | 50,647.80 | 45,662.00 | 49,174.00 | 3,512.00 |
| 30-112-61-10-4-130-72300 - Group Health and Dental Insurance | 22,510.32 | 24,605.28 | 27,962.24 | 32,828.00 | 32,828.00 | .00 |
| 30-112-61-10-4-130-72400 - VRS Group Life Insurance | 3,268.25 | 3,602.80 | 4,083.50 | 3,682.00 | 3,965.00 | 283.00 |
| 30-112-61-10-4-130-72750 - VRS Retiree Health Care Credit | 2,951.24 | 3,253.40 | 3,687.30 | 3,324.00 | 3,580.00 | 256.00 |
| Program 130 - Vocational Totals | \$334,039.31 | \$372,266.83 | \$422,809.06 | \$381,255.00 | \$408,056.00 | \$26,801.00 |
| Program 140 - Gifted | | | | | | |
| 30-112-61-10-4-140-72100 - FICA | .00 | .00 | 7.23 | .00 | .00 | .00 |
| Program 140 - Gifted Totals | \$0.00 | \$0.00 | \$7.23 | \$0.00 | \$0.00 | \$0.00 |
| Program 150 - Other | | | | | | |
| 30-112-61-10-4-150-71200 - Compensation-OT | .00 | 184.16 | .00 | .00 | .00 | .00 |
| 30-112-61-10-4-150-71620 - Compensation-Extracurricular Supplements | 145,930.34 | 154,571.32 | 163,780.36 | 177,547.00 | 177,363.00 | (184.00) |
| 30-112-61-10-4-150-72100 - FICA | 11,156.28 | 13,220.07 | 14,132.57 | 13,582.00 | 13,568.00 | (14.00) |
| 30-112-61-10-4-150-76030 - Athletics/Athletic Equipment <\$5,000 | 5,993.15 | 3,857.44 | 7,199.14 | 7,200.00 | 7,200.00 | .00 |
| Program 150 - Other Totals | \$163,079.77 | \$171,832.99 | \$185,112.07 | \$198,329.00 | \$198,131.00 | (\$198.00) |
| Level 4 - Middle Totals | \$5,659,940.68 | \$5,813,348.05 | \$5,936,382.56 | \$6,004,700.00 | \$6,537,428.00 | \$532,728.00 |
| Sub-Function 10 - Classroom Instruction Totals | \$5,659,940.68 | \$5,813,348.05 | \$5,936,382.56 | \$6,004,700.00 | \$6,537,428.00 | \$532,728.00 |

General Fund Expense Budget

Budget Year 2025

| G/L Account - Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Actual Amount | 2024 Adopted Budget | 2025 City Council/Board Approval | Difference Vs 2024 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 | 197,543.08 | 198,772.92 | 222,160.69 | 234,623.00 | 223,795.00 | (10,828.00) |
| 30-112-61-21-4-110-71150 - Compensation-Clerical | 37,951.18 | 41,325.07 | 46,446.60 | 48,580.00 | 44,240.00 | (4,340.00) |
| 30-112-61-21-4-110-71200 - Compensation-OT | 593.56 | 267.12 | 407.71 | .00 | .00 | .00 |
| 30-112-61-21-4-110-71665 - Bonus Payments To Teachers | 5,882.40 | .00 | 5,882.40 | .00 | .00 | .00 |
| 30-112-61-21-4-110-72100 - FICA | 17,731.06 | 17,848.45 | 21,019.79 | 21,665.00 | 20,505.00 | (1,160.00) |
| 30-112-61-21-4-110-72210 - VRS Pension Contribution | 27,391.06 | 29,268.14 | 30,332.23 | 47,068.00 | 31,183.00 | (15,885.00) |
| 30-112-61-21-4-110-72220 - VRS Hybrid Pension Contribution | 11,733.25 | 12,511.04 | 14,382.70 | .00 | 13,364.00 | 13,364.00 |
| 30-112-61-21-4-110-72300 - Group Health and Dental Insurance | 36,698.42 | 36,575.42 | 39,881.04 | 32,828.00 | 32,828.00 | .00 |
| 30-112-61-21-4-110-72400 - VRS Group Life Insurance | 3,154.40 | 3,368.42 | 3,605.19 | 3,795.00 | 3,592.00 | (203.00) |
| 30-112-61-21-4-110-72510 - Hybrid Disability Insurance | 168.01 | 179.21 | 206.00 | .00 | .00 | .00 |
| 30-112-61-21-4-110-72750 - VRS Retiree Health Care Credit | 2,848.30 | 3,041.67 | 3,255.42 | 3,427.00 | 3,243.00 | (184.00) |
| 30-112-61-21-4-110-72800 - Termination Pay for Vac/Sick Leave | .00 | .00 | 11,915.05 | .00 | .00 | .00 |
| 30-112-61-21-4-110-76195 - Career Education | 436.18 | 441.75 | 436.18 | 465.00 | .00 | (465.00) |
| 30-112-61-21-4-110-76285 - Guidance | 384.32 | 659.85 | 383.37 | 406.00 | 871.00 | 465.00 |
| Program 110 - Regular Instruction Totals | \$342,515.22 | \$344,259.06 | \$400,314.37 | \$392,857.00 | \$373,621.00 | (\$19,236.00) |
| Program 120 - Special Education | | | | | | |
| 30-112-61-21-4-120-71124 - Compensation-Guidance Counselors | 10,397.00 | 10,461.73 | 11,692.67 | .00 | .00 | .00 |
| 30-112-61-21-4-120-71150 - Compensation-Clerical | 1,997.43 | 2,175.00 | 2,444.56 | .00 | .00 | .00 |
| 30-112-61-21-4-120-71200 - Compensation-OT | 31.24 | 14.06 | 21.46 | .00 | .00 | .00 |
| 30-112-61-21-4-120-71665 - Bonus Payments To Teachers | 309.60 | .00 | 309.60 | .00 | .00 | .00 |
| 30-112-61-21-4-120-72100 - FICA | 933.21 | 939.39 | 1,106.31 | .00 | .00 | .00 |
| 30-112-61-21-4-120-72210 - VRS Pension Contribution | 1,441.63 | 1,540.43 | 1,596.43 | .00 | .00 | .00 |
| 30-112-61-21-4-120-72220 - VRS Hybrid Pension Contribution | 617.54 | 658.48 | 756.98 | .00 | .00 | .00 |
| 30-112-61-21-4-120-72300 - Group Health and Dental Insurance | 1,931.50 | 1,925.02 | 2,099.00 | .00 | .00 | .00 |
| 30-112-61-21-4-120-72400 - VRS Group Life Insurance | 166.02 | 177.29 | 189.75 | .00 | .00 | .00 |
| 30-112-61-21-4-120-72510 - Hybrid Disability Insurance | 8.84 | 9.43 | 10.84 | .00 | .00 | .00 |
| 30-112-61-21-4-120-72750 - VRS Retiree Health Care Credit | 149.91 | 160.09 | 171.34 | .00 | .00 | .00 |
| 30-112-61-21-4-120-72800 - Termination Pay for Vac/Sick Leave | .00 | .00 | 627.11 | .00 | .00 | .00 |
| 30-112-61-21-4-120-76195 - Career Education | 22.96 | 23.25 | 22.95 | .00 | .00 | .00 |
| 30-112-61-21-4-120-76285 - Guidance | 20.23 | 34.73 | 20.18 | .00 | .00 | .00 |
| Program 120 - Special Education Totals | \$18,027.11 | \$18,118.90 | \$21,069.18 | \$0.00 | \$0.00 | \$0.00 |
| Level 4 - Middle Totals | \$360,542.33 | \$362,377.96 | \$421,383.55 | \$392,857.00 | \$373,621.00 | (\$19,236.00) |
| Sub-Function 21 - Student Guidance Totals | \$360,542.33 | \$362,377.96 | \$421,383.55 | \$392,857.00 | \$373,621.00 | (\$19,236.00) |

General Fund Expense Budget

Budget Year 2025

| G/L Account - Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Actual Amount | 2024 Adopted Budget | 2025 City Council/Board Approval | Difference Vs 2024 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 | 55,149.46 | 58,496.04 | 68,675.61 | 68,215.00 | 73,946.00 | 5,731.00 |
| 30-112-61-32-4-110-71152 - Compensation - Media Clerk | 46,333.04 | 49,071.62 | 53,916.46 | 53,854.00 | 57,675.00 | 3,821.00 |
| 30-112-61-32-4-110-71200 - Compensation-OT | 58.41 | .00 | .00 | .00 | .00 | .00 |
| 30-112-61-32-4-110-71520 - Compensation-Substitutes | .00 | 91.88 | .00 | .00 | .00 | .00 |
| 30-112-61-32-4-110-71650 - Compensation-NBC Teacher Bonus | .00 | .00 | 5,000.00 | .00 | .00 | .00 |
| 30-112-61-32-4-110-71665 - Bonus Payments To Teachers | 3,096.00 | .00 | 3,096.00 | .00 | .00 | .00 |
| 30-112-61-32-4-110-72100 - FICA | 7,187.12 | 7,752.52 | 9,924.86 | 9,338.00 | 10,069.00 | 731.00 |
| 30-112-61-32-4-110-72210 - VRS Pension Contribution | 16,779.80 | 17,821.70 | 20,142.70 | 20,288.00 | 21,875.00 | 1,587.00 |
| 30-112-61-32-4-110-72300 - Group Health and Dental Insurance | 14,094.24 | 15,649.12 | 8,707.28 | 16,414.00 | 16,414.00 | .00 |
| 30-112-61-32-4-110-72400 - VRS Group Life Insurance | 1,352.86 | 1,436.90 | 1,624.00 | 1,636.00 | 1,764.00 | 128.00 |
| 30-112-61-32-4-110-72750 - VRS Retiree Health Care Credit | 1,221.63 | 1,297.50 | 1,466.40 | 1,477.00 | 1,593.00 | 116.00 |
| 30-112-61-32-4-110-73130 - Repair/Maint - Audio/Visual | 2,010.93 | 1,706.00 | 1,483.17 | 2,000.00 | .00 | (2,000.00) |
| 30-112-61-32-4-110-76155 - Audio Visual Media | 2,920.27 | 2,955.00 | 2,734.92 | 2,735.00 | .00 | (2,735.00) |
| 30-112-61-32-4-110-76325 - Library Books and Supplies | 6,329.38 | 6,633.33 | 7,507.07 | 6,427.00 | 14,432.00 | 8,005.00 |
| 30-112-61-32-4-110-76330 - Library Reference Materials | 2,909.68 | 2,295.05 | 2,535.94 | 2,500.00 | .00 | (2,500.00) |
| 30-112-61-32-4-110-76355 - Periodicals | 55.00 | 500.00 | 428.52 | 500.00 | .00 | (500.00) |
| Program 110 - Regular Instruction Totals | \$159,497.82 | \$165,706.66 | \$187,242.93 | \$185,384.00 | \$197,768.00 | \$12,384.00 |
| Level 4 - Middle Totals | \$159,497.82 | \$165,706.66 | \$187,242.93 | \$185,384.00 | \$197,768.00 | \$12,384.00 |
| Sub-Function 32 - Instr. Sup. - Media Services Totals | \$159,497.82 | \$165,706.66 | \$187,242.93 | \$185,384.00 | \$197,768.00 | \$12,384.00 |
| Sub-Function 41 - Admin. Principals Office | | | | | | |
| Level 4 - Middle | | | | | | |
| Program 110 - Regular Instruction | | | | | | |
| 30-112-61-41-4-110-71126 - Compensation-Principals | 103,394.76 | 109,896.00 | 115,383.96 | 115,384.00 | 125,783.00 | 10,399.00 |
| 30-112-61-41-4-110-71127 - Compensation-Asst Principals | 179,338.50 | 188,598.96 | 182,541.00 | 182,526.00 | 169,662.00 | (12,864.00) |
| 30-112-61-41-4-110-71150 - Compensation-Clerical | 70,780.86 | 79,298.95 | 91,057.21 | 90,542.00 | 96,967.00 | 6,425.00 |
| 30-112-61-41-4-110-71200 - Compensation-OT | 793.79 | 2,281.22 | 2,084.06 | 1,000.00 | 2,000.00 | 1,000.00 |
| 30-112-61-41-4-110-71520 - Compensation-Substitutes | 1,195.28 | 6,785.68 | 3,891.00 | .00 | .00 | .00 |
| 30-112-61-41-4-110-71665 - Bonus Payments To Teachers | 7,740.00 | .00 | 7,740.00 | .00 | .00 | .00 |
| 30-112-61-41-4-110-72100 - FICA | 26,352.76 | 28,287.45 | 30,947.59 | 29,793.00 | 30,173.00 | 380.00 |
| 30-112-61-41-4-110-72210 - VRS Pension Contribution | 52,382.22 | 55,791.96 | 56,721.36 | 64,561.00 | 45,653.00 | (18,908.00) |
| 30-112-61-41-4-110-72220 - VRS Hybrid Pension Contribution | 6,312.54 | 6,941.76 | 7,839.48 | .00 | 19,566.00 | 19,566.00 |
| 30-112-61-41-4-110-72300 - Group Health and Dental Insurance | 41,320.74 | 41,820.38 | 44,249.00 | 36,035.00 | 36,035.00 | .00 |
| 30-112-61-41-4-110-72400 - VRS Group Life Insurance | 4,732.32 | 5,058.00 | 5,205.24 | 5,205.00 | 5,258.00 | 53.00 |

General Fund Expense Budget

Budget Year 2025

| G/L Account - Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Actual Amount | 2024 Adopted Budget | 2025 City Council/Board Approval | Difference Vs 2024 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 | | | | | | |
| 30-112-61-41-4-110-72510 - Hybrid Disability Insurance | 90.36 | 99.36 | 112.32 | .00 | .00 | .00 |
| 30-112-61-41-4-110-72750 - VRS Retiree Health Care Credit | 4,273.20 | 4,567.32 | 4,700.28 | 4,700.00 | 4,748.00 | 48.00 |
| 30-112-61-41-4-110-72800 - Termination Pay for Vac/Sick Leave | .00 | .00 | 10,062.82 | .00 | .00 | .00 |
| 30-112-61-41-4-110-73160 - Repair/Maint - School Office Equipment | 4,554.90 | 5,361.30 | 5,559.09 | 5,580.00 | 11,160.00 | 5,580.00 |
| 30-112-61-41-4-110-73161 - Lease Offset | .00 | .00 | (2,968.08) | .00 | .00 | .00 |
| 30-112-61-41-4-110-75200 - Postage | 750.00 | 996.21 | 1,003.88 | 1,000.00 | 1,750.00 | 750.00 |
| 30-112-61-41-4-110-75521 - Travel-Principals | 742.00 | 800.41 | 533.43 | 1,000.00 | 1,000.00 | .00 |
| 30-112-61-41-4-110-75803 - Dues-Accreditation | 650.98 | 536.00 | 736.00 | 1,000.00 | 1,000.00 | .00 |
| 30-112-61-41-4-110-78070 - Inception of Lease - Capital Outlay | .00 | .00 | 22,494.22 | .00 | .00 | .00 |
| Program 110 - Regular Instruction Totals | \$505,405.21 | \$537,120.96 | \$589,893.86 | \$538,326.00 | \$550,755.00 | \$12,429.00 |
| Level 4 - Middle Totals | \$505,405.21 | \$537,120.96 | \$589,893.86 | \$538,326.00 | \$550,755.00 | \$12,429.00 |
| Sub-Function 41 - Admin. Principals Office Totals | \$505,405.21 | \$537,120.96 | \$589,893.86 | \$538,326.00 | \$550,755.00 | \$12,429.00 |
| Function 61 - Instruction Totals | \$6,685,386.04 | \$6,878,553.63 | \$7,134,902.90 | \$7,121,267.00 | \$7,659,572.00 | \$538,305.00 |
| 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 | 629.67 | 626.50 | 629.28 | 630.00 | 630.00 | .00 |
| Program 222 - Health Services Totals | \$629.67 | \$626.50 | \$629.28 | \$630.00 | \$630.00 | \$0.00 |
| Level 9 - District Wide Totals | \$629.67 | \$626.50 | \$629.28 | \$630.00 | \$630.00 | \$0.00 |
| Sub-Function 62 - Admin, Attend. & Health Totals | \$629.67 | \$626.50 | \$629.28 | \$630.00 | \$630.00 | \$0.00 |
| Function 62 - Administration, Attend. & Health Totals | \$629.67 | \$626.50 | \$629.28 | \$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 | 250,772.75 | 236,784.90 | 311,773.78 | 353,253.00 | 384,351.00 | 31,098.00 |
| 30-112-64-64-9-420-71200 - Compensation-OT | 9,997.63 | 12,015.14 | 16,078.89 | 9,000.00 | 12,000.00 | 3,000.00 |
| 30-112-64-64-9-420-71520 - Compensation-Substitutes | 5,329.20 | 357.76 | .00 | 4,000.00 | 4,000.00 | .00 |
| 30-112-64-64-9-420-71665 - Bonus Payments To Teachers | 14,706.00 | .00 | 13,932.00 | .00 | .00 | .00 |
| 30-112-64-64-9-420-72100 - FICA | 20,664.22 | 18,574.45 | 24,958.02 | 28,018.00 | 30,627.00 | 2,609.00 |
| 30-112-64-64-9-420-72210 - VRS Pension Contribution | 8,778.81 | 8,954.10 | 9,589.68 | 14,137.00 | 14,523.00 | 386.00 |

General Fund Expense Budget

Budget Year 2025

| G/L Account - Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Actual Amount | 2024 Adopted Budget | 2025 City Council/Board Approval | Difference Vs 2024 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 | | | | | | |
| 30-112-64-64-9-420-72220 - VRS Hybrid Pension Contribution | 2,834.39 | 1,944.86 | 4,392.25 | .00 | 6,224.00 | 6,224.00 |
| 30-112-64-64-9-420-72300 - Group Health and Dental Insurance | 60,094.10 | 51,963.26 | 66,684.44 | 61,098.00 | 61,098.00 | .00 |
| 30-112-64-64-9-420-72400 - VRS Group Life Insurance | 3,231.44 | 3,109.11 | 4,185.36 | 4,734.00 | 5,150.00 | 416.00 |
| 30-112-64-64-9-420-72510 - Hybrid Disability Insurance | 650.68 | 646.81 | 1,034.68 | .00 | .00 | .00 |
| 30-112-64-64-9-420-72700 - Workers Compensation | 2,262.00 | 2,192.00 | 1,739.91 | 3,000.00 | 3,000.00 | .00 |
| 30-112-64-64-9-420-72750 - VRS Retiree Health Care Credit | 1,864.34 | 2,657.86 | 3,517.08 | 3,971.00 | 4,320.00 | 349.00 |
| 30-112-64-64-9-420-72800 - Termination Pay for Vac/Sick Leave | 360.83 | 2,005.33 | .00 | .00 | .00 | .00 |
| 30-112-64-64-9-420-72850 - OPEB ARC | 1,843.61 | 1,287.00 | 1,773.00 | .00 | .00 | .00 |
| 30-112-64-64-9-420-73180 - Repair/Maint - Other Contracted | 13,483.97 | 15,334.94 | 25,152.25 | 28,141.00 | 33,609.00 | 5,468.00 |
| 30-112-64-64-9-420-73184 - Repair/Maint - Other Contracted - AIIMS/Alt Ed | 730.00 | 1,688.44 | 5,582.86 | .00 | 3,000.00 | 3,000.00 |
| 30-112-64-64-9-420-74900 - Building Maintenance -City | 63,886.08 | 82,286.75 | 124,940.13 | 73,000.00 | 73,000.00 | .00 |
| 30-112-64-64-9-420-74901 - Alt. Ed. Building Maintenance - City | 2,423.01 | 5,611.91 | 2,117.72 | 3,608.00 | 3,608.00 | .00 |
| 30-112-64-64-9-420-75001 - Telecom/ Internet Services | 6,730.80 | 6,967.40 | 4,891.54 | 7,000.00 | 7,000.00 | .00 |
| 30-112-64-64-9-420-75004 - Utilities - Electric | 166,067.96 | 186,314.96 | 200,637.25 | 203,000.00 | 203,000.00 | .00 |
| 30-112-64-64-9-420-75005 - Utilities - Natural Gas | 19,993.50 | 22,363.42 | 27,634.29 | 32,000.00 | 32,000.00 | .00 |
| 30-112-64-64-9-420-75009 - Utilities - Water and Sewer | 27,113.84 | 36,809.14 | 38,393.10 | 44,000.00 | 44,000.00 | .00 |
| 30-112-64-64-9-420-76055 - Machines, Equipment and Tools < \$5,000 | 2,076.85 | .00 | 3,836.45 | 2,750.00 | 2,750.00 | .00 |
| 30-112-64-64-9-420-76110 - Supplies - Operational | 28,585.25 | 27,035.76 | 40,680.75 | 17,000.00 | 17,000.00 | .00 |
| Program 420 - Building Services Totals | \$714,481.26 | \$726,905.30 | \$933,525.43 | \$891,710.00 | \$944,260.00 | \$52,550.00 |
| Program 430 - Grounds Services | | | | | | |
| 30-112-64-64-9-430-74910 - Grounds Maintenance-City | 8,788.44 | 11,672.56 | 10,063.65 | 11,565.00 | 11,565.00 | .00 |
| Program 430 - Grounds Services Totals | \$8,788.44 | \$11,672.56 | \$10,063.65 | \$11,565.00 | \$11,565.00 | \$0.00 |
| Level 9 - District Wide Totals | \$723,269.70 | \$738,577.86 | \$943,589.08 | \$903,275.00 | \$955,825.00 | \$52,550.00 |
| Sub-Function 64 - Operation & Maintenance Totals | \$723,269.70 | \$738,577.86 | \$943,589.08 | \$903,275.00 | \$955,825.00 | \$52,550.00 |
| Function 64 - Operation & Maintenance Totals | \$723,269.70 | \$738,577.86 | \$943,589.08 | \$903,275.00 | \$955,825.00 | \$52,550.00 |

General Fund Expense Budget

Budget Year 2025

| G/L Account - Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Actual Amount | 2024 Adopted Budget | 2025 City Council/Board Approval | Difference Vs 2024 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 | 36,507.15 | 44,718.84 | 37,359.00 | 44,793.00 | 46,119.00 | 1,326.00 |
| 30-112-68-10-9-800-71665 - Bonus Payments To Teachers | 774.00 | .00 | 774.00 | .00 | .00 | .00 |
| 30-112-68-10-9-800-72100 - FICA | 2,831.52 | 3,401.55 | 2,969.73 | 3,427.00 | 3,528.00 | 101.00 |
| 30-112-68-10-9-800-72210 - VRS Pension Contribution | 5,985.04 | 6,282.40 | 7,256.15 | 7,445.00 | 7,665.00 | 220.00 |
| 30-112-68-10-9-800-72300 - Group Health and Dental Insurance | 3,506.88 | 3,833.80 | 3,976.06 | 4,971.00 | 4,971.00 | .00 |
| 30-112-68-10-9-800-72400 - VRS Group Life Insurance | 482.55 | 506.50 | 585.09 | 600.00 | 618.00 | 18.00 |
| 30-112-68-10-9-800-72750 - VRS Retiree Health Care Credit | 435.78 | 457.40 | 528.33 | 542.00 | 558.00 | 16.00 |
| 30-112-68-10-9-800-76305 - ITRT | 1,445.00 | 1,443.60 | 1,440.08 | 1,445.00 | 1,445.00 | .00 |
| 30-112-68-10-9-800-76545 - Technology Repair and Replace | 2,809.60 | 1,810.75 | 15,262.32 | 4,106.00 | 4,106.00 | .00 |
| 30-112-68-10-9-800-78050 - Technology Addl VPSA Eligible | 59,393.81 | 31,527.04 | 49,788.59 | 63,750.00 | .00 | (63,750.00) |
| Program 800 - Technology Totals | \$114,171.33 | \$93,981.88 | \$119,939.35 | \$131,079.00 | \$69,010.00 | (\$62,069.00) |
| Level 9 - District Wide Totals | \$114,171.33 | \$93,981.88 | \$119,939.35 | \$131,079.00 | \$69,010.00 | (\$62,069.00) |
| Sub-Function 10 - Classroom Instruction Totals | \$114,171.33 | \$93,981.88 | \$119,939.35 | \$131,079.00 | \$69,010.00 | (\$62,069.00) |
| Function 68 - Technology Totals | \$114,171.33 | \$93,981.88 | \$119,939.35 | \$131,079.00 | \$69,010.00 | (\$62,069.00) |
| Locations 112 - Andrew Lewis Middle School Totals | \$7,523,456.74 | \$7,711,739.87 | \$8,199,060.61 | \$8,156,251.00 | \$8,685,037.00 | \$528,786.00 |



G. W. Carver Elementary

Back of Tab

General Fund Expense Budget

Budget Year 2025

| G/L Account - Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Actual Amount | 2024 Adopted Budget | 2025 City Council/Board Approval | Difference Vs 2024 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 | 1,630,740.38 | 1,756,086.78 | 1,793,339.45 | 1,774,950.00 | 1,666,624.00 | (108,326.00) |
| 30-113-61-10-2-110-71151 - Compensation-Instructional Asst | 103,851.84 | 115,782.78 | 156,566.39 | 155,349.00 | 188,723.00 | 33,374.00 |
| 30-113-61-10-2-110-71200 - Compensation-OT | .00 | .00 | 7.14 | 500.00 | 500.00 | .00 |
| 30-113-61-10-2-110-71520 - Compensation-Substitutes | 37,893.72 | 47,674.77 | 83,609.92 | 40,000.00 | 55,000.00 | 15,000.00 |
| 30-113-61-10-2-110-71522 - Compensation-REWIP Retirees | 5,013.23 | 12,109.81 | 907.28 | 20,928.00 | 39,449.00 | 18,521.00 |
| 30-113-61-10-2-110-71650 - Compensation-NBC Teacher Bonus | 20,000.00 | 20,000.00 | 20,000.00 | 10,000.00 | 17,500.00 | 7,500.00 |
| 30-113-61-10-2-110-71665 - Bonus Payments To Teachers | 54,954.00 | .00 | 32,748.24 | .00 | .00 | .00 |
| 30-113-61-10-2-110-72100 - FICA | 129,657.68 | 138,770.03 | 150,220.55 | 153,094.00 | 150,536.00 | (2,558.00) |
| 30-113-61-10-2-110-72210 - VRS Pension Contribution | 230,396.93 | 231,742.50 | 224,874.52 | 320,816.00 | 207,707.00 | (113,109.00) |
| 30-113-61-10-2-110-72220 - VRS Hybrid Pension Contribution | 58,330.52 | 78,798.56 | 98,339.59 | .00 | 89,017.00 | 89,017.00 |
| 30-113-61-10-2-110-72300 - Group Health and Dental Insurance | 215,217.40 | 226,182.02 | 272,773.41 | 263,374.00 | 272,360.00 | 8,986.00 |
| 30-113-61-10-2-110-72400 - VRS Group Life Insurance | 23,278.75 | 25,037.44 | 26,207.54 | 25,866.00 | 23,924.00 | (1,942.00) |
| 30-113-61-10-2-110-72510 - Hybrid Disability Insurance | 835.41 | 1,128.56 | 1,440.77 | .00 | .00 | .00 |
| 30-113-61-10-2-110-72600 - Unemployment Compensation | 3,028.42 | .00 | .00 | .00 | .00 | .00 |
| 30-113-61-10-2-110-72700 - Workers Compensation | 10,092.00 | 9,780.00 | 9,350.77 | 10,000.00 | 10,000.00 | .00 |
| 30-113-61-10-2-110-72750 - VRS Retiree Health Care Credit | 21,020.35 | 22,608.42 | 23,652.64 | 23,357.00 | 21,603.00 | (1,754.00) |
| 30-113-61-10-2-110-72800 - Termination Pay for Vac/Sick Leave | .00 | .00 | 2,107.33 | .00 | .00 | .00 |
| 30-113-61-10-2-110-72850 - OPEB ARC | 10,197.45 | 9,656.00 | 9,526.00 | .00 | .00 | .00 |
| 30-113-61-10-2-110-73153 - Repair & Maint - Music Dept | 128.16 | .00 | .00 | 200.00 | 175.00 | (25.00) |
| 30-113-61-10-2-110-76010 - Agenda Books | 897.75 | 897.75 | 1,030.75 | 900.00 | 900.00 | .00 |
| 30-113-61-10-2-110-76015 - Allotment | 15,730.64 | 19,154.65 | 22,762.23 | 21,478.00 | 21,513.00 | 35.00 |
| 30-113-61-10-2-110-76045 - Furniture and Equip <\$5,000 | 129.99 | 647.53 | 1,787.75 | 12,128.00 | 6,556.00 | (5,572.00) |
| 30-113-61-10-2-110-76085 - School Improvement | 82.15 | .00 | 29.71 | 50.00 | 100.00 | 50.00 |
| 30-113-61-10-2-110-76135 - Art Supplies and Equipment <\$5,000 | 250.00 | 250.00 | 2,067.65 | 700.00 | 4,500.00 | 3,800.00 |
| 30-113-61-10-2-110-76350 - Music | .00 | .00 | .00 | 99.00 | 125.00 | 26.00 |
| 30-113-61-10-2-110-76360 - Physical Education | 373.48 | 278.55 | 91.96 | 416.00 | 650.00 | 234.00 |
| 30-113-61-10-2-110-76365 - Reading | .00 | .00 | 103.75 | 287.00 | 529.00 | 242.00 |
| 30-113-61-10-2-110-76485 - Supplies - Kindergarten | 2,034.91 | 699.36 | 1,480.47 | 385.00 | 692.00 | 307.00 |
| 30-113-61-10-2-110-76490 - Supplies - First Grade | 1,116.23 | 269.39 | 438.70 | 640.00 | 868.00 | 228.00 |
| 30-113-61-10-2-110-76495 - Supplies - Second Grade | 1,451.47 | 311.32 | 670.30 | 694.00 | 514.00 | (180.00) |
| 30-113-61-10-2-110-76500 - Supplies - Third Grade | 541.68 | 361.04 | 104.03 | 378.00 | 1,100.00 | 722.00 |
| 30-113-61-10-2-110-76505 - Supplies - Fourth Grade | 475.32 | 139.90 | 220.28 | 932.00 | 718.00 | (214.00) |
| 30-113-61-10-2-110-76510 - Supplies - Fifth Grade | 660.71 | 29.98 | 170.91 | 255.00 | 637.00 | 382.00 |
| Program 110 - Regular Instruction Totals | \$2,578,380.57 | \$2,718,397.14 | \$2,936,630.03 | \$2,837,776.00 | \$2,782,520.00 | (\$55,256.00) |

General Fund Expense Budget

Budget Year 2025

| G/L Account - Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Actual Amount | 2024 Adopted Budget | 2025 City Council/Board Approval | Difference Vs 2024 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 | 148,237.09 | 166,458.08 | 172,300.54 | 176,599.00 | 248,013.00 | 71,414.00 |
| 30-113-61-10-2-120-71151 - Compensation-Instructional Asst | 13,774.09 | 18,127.84 | 38,401.06 | 41,240.00 | 62,632.00 | 21,392.00 |
| 30-113-61-10-2-120-71520 - Compensation-Substitutes | 2,230.65 | 1,194.44 | 8,566.75 | .00 | .00 | .00 |
| 30-113-61-10-2-120-71665 - Bonus Payments To Teachers | 6,192.00 | .00 | 4,644.00 | .00 | .00 | .00 |
| 30-113-61-10-2-120-72100 - FICA | 12,317.93 | 13,144.36 | 16,036.86 | 16,665.00 | 23,764.00 | 7,099.00 |
| 30-113-61-10-2-120-72210 - VRS Pension Contribution | 11,036.29 | 9,588.10 | 10,180.40 | 36,205.00 | 15,489.00 | (20,716.00) |
| 30-113-61-10-2-120-72220 - VRS Hybrid Pension Contribution | 16,050.70 | 21,062.00 | 25,405.70 | .00 | 36,140.00 | 36,140.00 |
| 30-113-61-10-2-120-72300 - Group Health and Dental Insurance | 32,931.20 | 27,152.24 | 30,510.16 | 24,509.00 | 24,509.00 | .00 |
| 30-113-61-10-2-120-72400 - VRS Group Life Insurance | 2,183.86 | 2,471.10 | 2,871.05 | 2,919.00 | 4,163.00 | 1,244.00 |
| 30-113-61-10-2-120-72510 - Hybrid Disability Insurance | 229.86 | 301.60 | 364.19 | .00 | .00 | .00 |
| 30-113-61-10-2-120-72600 - Unemployment Compensation | 728.33 | .00 | .00 | .00 | .00 | .00 |
| 30-113-61-10-2-120-72750 - VRS Retiree Health Care Credit | 1,972.05 | 2,231.40 | 2,592.61 | 2,636.00 | 3,759.00 | 1,123.00 |
| 30-113-61-10-2-120-76390 - Sp Ed LD | 239.37 | 317.74 | 961.71 | .00 | .00 | .00 |
| 30-113-61-10-2-120-76431 - Special Ed - General | .00 | .00 | .00 | 640.00 | 636.00 | (4.00) |
| 30-113-61-10-2-120-76438 - Supplies - EL | .00 | .00 | .00 | 146.00 | 150.00 | 4.00 |
| Program 120 - Special Education Totals | \$248,123.42 | \$262,048.90 | \$312,835.03 | \$301,559.00 | \$419,255.00 | \$117,696.00 |
| Program 180 - Pre-K Non- Sp Ed | | | | | | |
| 30-113-61-10-2-180-71110 - Compensation-Administrative | 15,319.73 | 18,038.33 | 15,392.05 | 17,949.00 | 19,223.00 | 1,274.00 |
| 30-113-61-10-2-180-71120 - Compensation-Instructional Salaries | 43,731.52 | 50,274.96 | 62,081.04 | 62,081.00 | 66,286.00 | 4,205.00 |
| 30-113-61-10-2-180-71151 - Compensation-Instructional Asst | .00 | .00 | .00 | .00 | 51,546.00 | 51,546.00 |
| 30-113-61-10-2-180-71665 - Bonus Payments To Teachers | 387.00 | .00 | 1,935.00 | .00 | .00 | .00 |
| 30-113-61-10-2-180-72100 - FICA | 3,781.92 | 4,461.12 | 5,486.00 | 6,122.00 | 10,485.00 | 4,363.00 |
| 30-113-61-10-2-180-72210 - VRS Pension Contribution | 2,554.83 | 2,712.00 | 13,300.99 | 13,301.00 | 22,779.00 | 9,478.00 |
| 30-113-61-10-2-180-72220 - VRS Hybrid Pension Contribution | 7,285.46 | 8,355.80 | .00 | .00 | .00 | .00 |
| 30-113-61-10-2-180-72300 - Group Health and Dental Insurance | 9,575.04 | 11,135.32 | 9,317.14 | 8,202.00 | 8,202.00 | .00 |
| 30-113-61-10-2-180-72400 - VRS Group Life Insurance | 793.37 | 892.30 | 1,072.47 | 1,072.00 | 1,837.00 | 765.00 |
| 30-113-61-10-2-180-72510 - Hybrid Disability Insurance | 104.31 | 119.70 | .00 | .00 | .00 | .00 |
| 30-113-61-10-2-180-72750 - VRS Retiree Health Care Credit | 716.33 | 805.70 | 968.34 | 968.00 | 1,658.00 | 690.00 |
| 30-113-61-10-2-180-73255 - Professional Development | 756.07 | .00 | .00 | .00 | .00 | .00 |
| Program 180 - Pre-K Non- Sp Ed Totals | \$85,005.58 | \$96,795.23 | \$109,553.03 | \$109,695.00 | \$182,016.00 | \$72,321.00 |
| Level 2 - Elementary Totals | \$2,911,509.57 | \$3,077,241.27 | \$3,359,018.09 | \$3,249,030.00 | \$3,383,791.00 | \$134,761.00 |
| Level 8 - Pre-K | | | | | | |
| Program 180 - Pre-K Non- Sp Ed | | | | | | |
| 30-113-61-10-8-180-71120 - Compensation-Instructional Salaries | 8,828.84 | .00 | .00 | .00 | .00 | .00 |

General Fund Expense Budget

Budget Year 2025

| G/L Account - Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Actual Amount | 2024 Adopted Budget | 2025 City Council/Board Approval | Difference Vs 2024 Adopted Budget |
|--|-----------------------|-----------------------|-----------------------|-----------------------|----------------------------------|-----------------------------------|
| 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 | | | | | | |
| 30-113-61-10-8-180-71151 - Compensation-Instructional Asst | 22,129.84 | 16,776.97 | 46,204.18 | 27,479.00 | .00 | (27,479.00) |
| 30-113-61-10-8-180-71665 - Bonus Payments To Teachers | 1,548.00 | .00 | 1,548.00 | .00 | .00 | .00 |
| 30-113-61-10-8-180-72100 - FICA | 2,116.89 | 1,265.74 | 3,616.26 | 2,102.00 | .00 | (2,102.00) |
| 30-113-61-10-8-180-72210 - VRS Pension Contribution | 1,036.85 | .00 | .00 | .00 | .00 | .00 |
| 30-113-61-10-8-180-72220 - VRS Hybrid Pension Contribution | 3,704.12 | 4,252.80 | 7,788.10 | 4,567.00 | .00 | (4,567.00) |
| 30-113-61-10-8-180-72300 - Group Health and Dental Insurance | 6,593.98 | 6,646.72 | 7,540.48 | 6,500.00 | .00 | (6,500.00) |
| 30-113-61-10-8-180-72400 - VRS Group Life Insurance | 440.64 | 342.90 | 627.90 | 368.00 | .00 | (368.00) |
| 30-113-61-10-8-180-72510 - Hybrid Disability Insurance | 53.03 | 60.90 | 117.09 | .00 | .00 | .00 |
| 30-113-61-10-8-180-72750 - VRS Retiree Health Care Credit | 397.90 | 309.60 | 567.00 | 332.00 | .00 | (332.00) |
| 30-113-61-10-8-180-73037 - Contractual Services - Other | 1,175.05 | 3,827.51 | .00 | .00 | .00 | .00 |
| 30-113-61-10-8-180-73255 - Professional Development | (1,431.72) | .00 | 1,351.24 | .00 | .00 | .00 |
| 30-113-61-10-8-180-76435 - Supplies - Instructional | 2,099.97 | 1,689.05 | 5,998.02 | .00 | .00 | .00 |
| Program 180 - Pre-K Non- Sp Ed Totals | \$48,693.39 | \$35,172.19 | \$75,358.27 | \$41,348.00 | \$0.00 | (\$41,348.00) |
| Level 8 - Pre-K Totals | \$48,693.39 | \$35,172.19 | \$75,358.27 | \$41,348.00 | \$0.00 | (\$41,348.00) |
| Sub-Function 10 - Classroom Instruction Totals | \$2,960,202.96 | \$3,112,413.46 | \$3,434,376.36 | \$3,290,378.00 | \$3,383,791.00 | \$93,413.00 |
| Sub-Function 21 - Student Guidance | | | | | | |
| Level 2 - Elementary | | | | | | |
| Program 110 - Regular Instruction | | | | | | |
| 30-113-61-21-2-110-71124 - Compensation-Guidance Counselors | 59,066.72 | 61,214.00 | 65,619.25 | 68,820.00 | 91,890.00 | 23,070.00 |
| 30-113-61-21-2-110-71665 - Bonus Payments To Teachers | 1,470.60 | .00 | 1,838.25 | .00 | .00 | .00 |
| 30-113-61-21-2-110-72100 - FICA | 4,283.30 | 4,437.13 | 4,925.33 | 5,223.00 | 7,030.00 | 1,807.00 |
| 30-113-61-21-2-110-72210 - VRS Pension Contribution | 9,818.65 | 2,523.20 | 2,686.12 | 11,348.00 | 4,582.00 | (6,766.00) |
| 30-113-61-21-2-110-72220 - VRS Hybrid Pension Contribution | .00 | 7,682.17 | 8,179.82 | .00 | 10,690.00 | 10,690.00 |
| 30-113-61-21-2-110-72300 - Group Health and Dental Insurance | 9,461.54 | 7,547.64 | 11,100.79 | 8,170.00 | 8,170.00 | .00 |
| 30-113-61-21-2-110-72400 - VRS Group Life Insurance | 791.63 | 822.89 | 876.09 | 915.00 | 1,231.00 | 316.00 |
| 30-113-61-21-2-110-72510 - Hybrid Disability Insurance | .00 | 110.01 | 117.13 | .00 | .00 | .00 |
| 30-113-61-21-2-110-72750 - VRS Retiree Health Care Credit | 714.82 | 742.99 | 791.16 | 826.00 | 1,112.00 | 286.00 |
| 30-113-61-21-2-110-76285 - Guidance | 431.10 | .00 | .00 | 190.00 | 190.00 | .00 |
| Program 110 - Regular Instruction Totals | \$86,038.36 | \$85,080.03 | \$96,133.94 | \$95,492.00 | \$124,895.00 | \$29,403.00 |

General Fund Expense Budget

Budget Year 2025

| G/L Account - Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Actual Amount | 2024 Adopted Budget | 2025 City Council/Board Approval | Difference Vs 2024 Adopted Budget |
|--|--------------------|--------------------|---------------------|---------------------|----------------------------------|-----------------------------------|
| Fund 30 - School General Fund | | | | | | |
| Locations 113 - Carver Elementary | | | | | | |
| Function 61 - Instruction | | | | | | |
| Sub-Function 21 - Student Guidance | | | | | | |
| Level 2 - Elementary | | | | | | |
| Program 120 - Special Education | | | | | | |
| 30-113-61-21-2-120-71124 - Compensation-Guidance Counselors | 3,108.78 | 3,221.79 | 3,453.65 | .00 | .00 | .00 |
| 30-113-61-21-2-120-71665 - Bonus Payments To Teachers | 77.40 | .00 | 96.75 | .00 | .00 | .00 |
| 30-113-61-21-2-120-72100 - FICA | 225.44 | 233.53 | 259.23 | .00 | .00 | .00 |
| 30-113-61-21-2-120-72210 - VRS Pension Contribution | 516.77 | 132.80 | 141.38 | .00 | .00 | .00 |
| 30-113-61-21-2-120-72220 - VRS Hybrid Pension Contribution | .00 | 404.33 | 430.52 | .00 | .00 | .00 |
| 30-113-61-21-2-120-72300 - Group Health and Dental Insurance | 497.98 | 397.24 | 584.25 | .00 | .00 | .00 |
| 30-113-61-21-2-120-72400 - VRS Group Life Insurance | 41.66 | 43.31 | 46.11 | .00 | .00 | .00 |
| 30-113-61-21-2-120-72510 - Hybrid Disability Insurance | .00 | 5.79 | 6.17 | .00 | .00 | .00 |
| 30-113-61-21-2-120-72750 - VRS Retiree Health Care Credit | 37.62 | 39.11 | 41.64 | .00 | .00 | .00 |
| 30-113-61-21-2-120-76285 - Guidance | 22.69 | .00 | .00 | .00 | .00 | .00 |
| Program 120 - Special Education Totals | \$4,528.34 | \$4,477.90 | \$5,059.70 | \$0.00 | \$0.00 | \$0.00 |
| Level 2 - Elementary Totals | \$90,566.70 | \$89,557.93 | \$101,193.64 | \$95,492.00 | \$124,895.00 | \$29,403.00 |
| Sub-Function 21 - Student Guidance Totals | \$90,566.70 | \$89,557.93 | \$101,193.64 | \$95,492.00 | \$124,895.00 | \$29,403.00 |
| Sub-Function 32 - Instr. Sup. - Media Services | | | | | | |
| Level 2 - Elementary | | | | | | |
| Program 110 - Regular Instruction | | | | | | |
| 30-113-61-32-2-110-71122 - Compensation-Librarians | 64,659.75 | 69,754.71 | 74,060.73 | 74,006.00 | 79,300.00 | 5,294.00 |
| 30-113-61-32-2-110-71665 - Bonus Payments To Teachers | 1,548.00 | .00 | 1,548.00 | .00 | .00 | .00 |
| 30-113-61-32-2-110-72100 - FICA | 5,019.73 | 5,281.80 | 5,741.97 | 5,661.00 | 6,066.00 | 405.00 |
| 30-113-61-32-2-110-72210 - VRS Pension Contribution | 10,699.08 | 11,393.20 | 12,128.90 | 12,300.00 | 13,180.00 | 880.00 |
| 30-113-61-32-2-110-72300 - Group Health and Dental Insurance | 7,013.76 | 7,667.60 | 8,707.28 | 8,170.00 | 8,170.00 | .00 |
| 30-113-61-32-2-110-72400 - VRS Group Life Insurance | 862.62 | 918.60 | 977.90 | 992.00 | 1,063.00 | 71.00 |
| 30-113-61-32-2-110-72600 - Unemployment Compensation | 269.92 | .00 | .00 | .00 | .00 | .00 |
| 30-113-61-32-2-110-72750 - VRS Retiree Health Care Credit | 778.94 | 829.50 | 883.00 | 895.00 | 960.00 | 65.00 |
| 30-113-61-32-2-110-73130 - Repair/Maint - Audio/Visual | 245.35 | .00 | .00 | 700.00 | 700.00 | .00 |
| 30-113-61-32-2-110-76155 - Audio Visual Media | 1,086.73 | 688.64 | .00 | 300.00 | 250.00 | (50.00) |
| 30-113-61-32-2-110-76325 - Library Books and Supplies | 4,547.57 | 4,128.57 | 9,941.00 | 5,620.00 | 5,620.00 | .00 |
| 30-113-61-32-2-110-76330 - Library Reference Materials | 1,333.54 | 953.19 | 965.44 | 1,780.00 | 1,780.00 | .00 |

General Fund Expense Budget

Budget Year 2025

| G/L Account - Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Actual Amount | 2024 Adopted Budget | 2025 City Council/Board Approval | Difference Vs 2024 Adopted Budget |
|---|---------------------|---------------------|---------------------|---------------------|----------------------------------|-----------------------------------|
| Fund 30 - School General Fund | | | | | | |
| Locations 113 - Carver Elementary | | | | | | |
| Function 61 - Instruction | | | | | | |
| Sub-Function 32 - Instr. Sup. - Media Services | | | | | | |
| Level 2 - Elementary | | | | | | |
| Program 110 - Regular Instruction | | | | | | |
| 30-113-61-32-2-110-76355 - Periodicals | 239.37 | 211.50 | 211.50 | 100.00 | 150.00 | 50.00 |
| Program 110 - Regular Instruction Totals | \$98,304.36 | \$101,827.31 | \$115,165.72 | \$110,524.00 | \$117,239.00 | \$6,715.00 |
| Level 2 - Elementary Totals | \$98,304.36 | \$101,827.31 | \$115,165.72 | \$110,524.00 | \$117,239.00 | \$6,715.00 |
| Sub-Function 32 - Instr. Sup. - Media Services Totals | \$98,304.36 | \$101,827.31 | \$115,165.72 | \$110,524.00 | \$117,239.00 | \$6,715.00 |
| Sub-Function 41 - Admin. Principals Office | | | | | | |
| Level 2 - Elementary | | | | | | |
| Program 110 - Regular Instruction | | | | | | |
| 30-113-61-41-2-110-71126 - Compensation-Principals | 100,319.79 | 105,915.00 | 111,203.04 | 111,203.00 | 109,006.00 | (2,197.00) |
| 30-113-61-41-2-110-71127 - Compensation-Asst Principals | 63,991.71 | 71,363.96 | 75,588.06 | 75,875.00 | 79,210.00 | 3,335.00 |
| 30-113-61-41-2-110-71150 - Compensation-Clerical | 39,805.63 | 45,314.47 | 51,264.97 | 46,898.00 | 53,829.00 | 6,931.00 |
| 30-113-61-41-2-110-71200 - Compensation-OT | 662.25 | 2,261.62 | 1,653.26 | 1,000.00 | 1,000.00 | .00 |
| 30-113-61-41-2-110-71520 - Compensation-Substitutes | 625.99 | 2,489.67 | 1,932.49 | .00 | .00 | .00 |
| 30-113-61-41-2-110-71522 - Compensation-REWIP Retirees | .00 | .00 | .00 | .00 | 39,449.00 | 39,449.00 |
| 30-113-61-41-2-110-71665 - Bonus Payments To Teachers | 4,644.00 | .00 | 4,644.00 | .00 | .00 | .00 |
| 30-113-61-41-2-110-72100 - FICA | 15,568.25 | 16,758.38 | 19,130.63 | 17,976.00 | 21,611.00 | 3,635.00 |
| 30-113-61-41-2-110-72210 - VRS Pension Contribution | 27,352.03 | 29,455.44 | 30,926.12 | 38,887.00 | 32,563.00 | (6,324.00) |
| 30-113-61-41-2-110-72220 - VRS Hybrid Pension Contribution | 6,543.75 | 7,423.32 | 8,353.56 | .00 | 13,956.00 | 13,956.00 |
| 30-113-61-41-2-110-72300 - Group Health and Dental Insurance | 7,713.90 | 8,287.14 | 9,143.06 | 17,178.00 | 17,178.00 | .00 |
| 30-113-61-41-2-110-72400 - VRS Group Life Insurance | 2,732.94 | 2,973.40 | 3,167.02 | 3,135.00 | 3,751.00 | 616.00 |
| 30-113-61-41-2-110-72510 - Hybrid Disability Insurance | 93.72 | 106.32 | 119.64 | .00 | .00 | .00 |
| 30-113-61-41-2-110-72750 - VRS Retiree Health Care Credit | 2,467.78 | 2,684.98 | 2,859.72 | 2,831.00 | 3,387.00 | 556.00 |
| 30-113-61-41-2-110-72800 - Termination Pay for Vac/Sick Leave | .00 | .00 | 9,979.76 | .00 | .00 | .00 |
| 30-113-61-41-2-110-73160 - Repair/Maint - School Office Equipment | 10,045.90 | 6,638.16 | 11,733.69 | 12,241.00 | 12,241.00 | .00 |
| 30-113-61-41-2-110-73161 - Lease Offset | .00 | .00 | (2,287.32) | .00 | .00 | .00 |
| 30-113-61-41-2-110-75521 - Travel-Principals | .00 | .00 | 668.70 | .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 | .00 | 17,334.94 | .00 | .00 | .00 |
| Program 110 - Regular Instruction Totals | \$282,567.64 | \$301,671.86 | \$357,415.34 | \$327,304.00 | \$387,261.00 | \$59,957.00 |

General Fund Expense Budget

Budget Year 2025

| G/L Account - Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Actual Amount | 2024 Adopted Budget | 2025 City Council/Board Approval | Difference Vs 2024 Adopted Budget |
|--|--------------------|--------------------|--------------------|---------------------|----------------------------------|-----------------------------------|
| Fund 30 - School General Fund | | | | | | |
| Locations 113 - Carver Elementary | | | | | | |
| Function 61 - Instruction | | | | | | |
| Sub-Function 41 - Admin. Principals Office | | | | | | |
| Level 2 - Elementary Totals | \$282,567.64 | \$301,671.86 | \$357,415.34 | \$327,304.00 | \$387,261.00 | \$59,957.00 |
| Sub-Function 41 - Admin. Principals Office Totals | \$282,567.64 | \$301,671.86 | \$357,415.34 | \$327,304.00 | \$387,261.00 | \$59,957.00 |
| Function 61 - Instruction Totals | \$3,431,641.66 | \$3,605,470.56 | \$4,008,151.06 | \$3,823,698.00 | \$4,013,186.00 | \$189,488.00 |
| Function 62 - Administration, Attend. & Health | | | | | | |
| Sub-Function 62 - Admin, Attend. & Health | | | | | | |
| Level 9 - District Wide | | | | | | |
| Program 222 - Health Services | | | | | | |
| 30-113-62-62-9-222-76100 - Supplies - Nursing | 371.00 | 1,183.31 | 358.68 | 350.00 | 539.00 | 189.00 |
| Program 222 - Health Services Totals | \$371.00 | \$1,183.31 | \$358.68 | \$350.00 | \$539.00 | \$189.00 |
| Level 9 - District Wide Totals | \$371.00 | \$1,183.31 | \$358.68 | \$350.00 | \$539.00 | \$189.00 |
| Sub-Function 62 - Admin, Attend. & Health Totals | \$371.00 | \$1,183.31 | \$358.68 | \$350.00 | \$539.00 | \$189.00 |
| Function 62 - Administration, Attend. & Health Totals | \$371.00 | \$1,183.31 | \$358.68 | \$350.00 | \$539.00 | \$189.00 |
| 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 | 119,120.73 | 114,829.92 | 132,987.31 | 129,398.00 | 152,734.00 | 23,336.00 |
| 30-113-64-64-9-420-71200 - Compensation-OT | 4,888.94 | 8,324.61 | 11,052.59 | 6,500.00 | 10,000.00 | 3,500.00 |
| 30-113-64-64-9-420-71520 - Compensation-Substitutes | .00 | .00 | 1,776.60 | 1,500.00 | 1,500.00 | .00 |
| 30-113-64-64-9-420-71665 - Bonus Payments To Teachers | 6,192.00 | .00 | 4,644.00 | .00 | .00 | .00 |
| 30-113-64-64-9-420-72100 - FICA | 9,298.81 | 9,345.39 | 11,159.37 | 10,511.00 | 12,296.00 | 1,785.00 |
| 30-113-64-64-9-420-72210 - VRS Pension Contribution | 7,251.75 | 7,812.80 | 6,773.76 | 7,937.00 | 7,453.00 | (484.00) |
| 30-113-64-64-9-420-72220 - VRS Hybrid Pension Contribution | 707.88 | 384.88 | 1,341.47 | .00 | 3,194.00 | 3,194.00 |
| 30-113-64-64-9-420-72300 - Group Health and Dental Insurance | 26,656.56 | 25,000.38 | 28,497.62 | 30,479.00 | 30,479.00 | .00 |
| 30-113-64-64-9-420-72400 - VRS Group Life Insurance | 1,596.18 | 1,513.46 | 1,749.47 | 1,734.00 | 2,047.00 | 313.00 |
| 30-113-64-64-9-420-72510 - Hybrid Disability Insurance | 162.51 | 63.52 | 325.97 | .00 | .00 | .00 |
| 30-113-64-64-9-420-72700 - Workers Compensation | 754.00 | 731.00 | 994.23 | 1,000.00 | 1,000.00 | .00 |
| 30-113-64-64-9-420-72750 - VRS Retiree Health Care Credit | 1,003.23 | 1,306.98 | 1,486.32 | 1,473.00 | 1,735.00 | 262.00 |
| 30-113-64-64-9-420-72800 - Termination Pay for Vac/Sick Leave | .00 | 13,533.55 | .00 | .00 | .00 | .00 |
| 30-113-64-64-9-420-72850 - OPEB ARC | 921.80 | 1,030.00 | 1,013.00 | .00 | .00 | .00 |
| 30-113-64-64-9-420-73180 - Repair/Maint - Other Contracted | 20,059.01 | 24,728.62 | 13,163.37 | 16,308.00 | 18,942.00 | 2,634.00 |
| 30-113-64-64-9-420-74900 - Building Maintenance -City | 38,710.24 | 39,293.57 | 100,805.19 | 38,000.00 | 38,000.00 | .00 |
| 30-113-64-64-9-420-75001 - Telecom/ Internet Services | 2,995.67 | 3,047.05 | 1,995.09 | 5,000.00 | 5,000.00 | .00 |
| 30-113-64-64-9-420-75004 - Utilities - Electric | 87,308.31 | 92,308.54 | 103,586.16 | 97,000.00 | 97,000.00 | .00 |
| 30-113-64-64-9-420-75005 - Utilities - Natural Gas | 10,738.50 | 11,711.14 | 12,991.25 | 15,000.00 | 15,000.00 | .00 |

General Fund Expense Budget

Budget Year 2025

| G/L Account - Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Actual Amount | 2024 Adopted Budget | 2025 City Council/Board Approval | Difference Vs 2024 Adopted Budget |
|--|--------------------|--------------------|--------------------|---------------------|----------------------------------|-----------------------------------|
| Fund 30 - School General Fund | | | | | | |
| Locations 113 - Carver Elementary | | | | | | |
| Function 64 - Operation & Maintenance | | | | | | |
| Sub-Function 64 - Operation & Maintenance | | | | | | |
| Level 9 - District Wide | | | | | | |
| Program 420 - Building Services | | | | | | |
| 30-113-64-64-9-420-75009 - Utilities - Water and Sewer | 12,214.60 | 13,290.45 | 15,372.18 | 15,750.00 | 15,750.00 | .00 |
| 30-113-64-64-9-420-76055 - Machines, Equipment and Tools < \$5,000 | 3,568.37 | 2,739.00 | 116.67 | 1,500.00 | 1,500.00 | .00 |
| 30-113-64-64-9-420-76110 - Supplies - Operational | 14,469.23 | 22,423.24 | 38,799.18 | 15,000.00 | 15,000.00 | .00 |
| Program 420 - Building Services Totals | \$368,618.32 | \$393,418.10 | \$490,630.80 | \$394,090.00 | \$428,630.00 | \$34,540.00 |
| Program 430 - Grounds Services | | | | | | |
| 30-113-64-64-9-430-74910 - Grounds Maintenance-City | 9,799.29 | 15,005.24 | 19,416.77 | 19,210.00 | 19,210.00 | .00 |
| Program 430 - Grounds Services Totals | \$9,799.29 | \$15,005.24 | \$19,416.77 | \$19,210.00 | \$19,210.00 | \$0.00 |
| Level 9 - District Wide Totals | \$378,417.61 | \$408,423.34 | \$510,047.57 | \$413,300.00 | \$447,840.00 | \$34,540.00 |
| Sub-Function 64 - Operation & Maintenance Totals | \$378,417.61 | \$408,423.34 | \$510,047.57 | \$413,300.00 | \$447,840.00 | \$34,540.00 |
| Function 64 - Operation & Maintenance Totals | \$378,417.61 | \$408,423.34 | \$510,047.57 | \$413,300.00 | \$447,840.00 | \$34,540.00 |
| Function 68 - Technology | | | | | | |
| Sub-Function 10 - Classroom Instruction | | | | | | |
| Level 9 - District Wide | | | | | | |
| Program 800 - Technology | | | | | | |
| 30-113-68-10-9-800-71139 - Compensation-ITRT | 16,452.30 | 17,509.83 | 3,337.42 | .00 | 28,774.00 | 28,774.00 |
| 30-113-68-10-9-800-71665 - Bonus Payments To Teachers | 387.00 | .00 | .00 | .00 | .00 | .00 |
| 30-113-68-10-9-800-72100 - FICA | 1,237.40 | 1,310.15 | 252.23 | .00 | 2,201.00 | 2,201.00 |
| 30-113-68-10-9-800-72210 - VRS Pension Contribution | 2,694.96 | 2,868.10 | 610.66 | .00 | 4,782.00 | 4,782.00 |
| 30-113-68-10-9-800-72300 - Group Health and Dental Insurance | 2,002.16 | 1,998.16 | 332.84 | 2,486.00 | .00 | (2,486.00) |
| 30-113-68-10-9-800-72400 - VRS Group Life Insurance | 217.26 | 231.30 | 49.24 | .00 | 386.00 | 386.00 |
| 30-113-68-10-9-800-72750 - VRS Retiree Health Care Credit | 196.24 | 208.80 | 44.46 | .00 | 348.00 | 348.00 |
| 30-113-68-10-9-800-73175 - Repair/Maint- Computer | 1,596.33 | 2,929.85 | 3,756.09 | 3,200.00 | 3,200.00 | .00 |
| 30-113-68-10-9-800-76305 - ITRT | .00 | .00 | .00 | 600.00 | 600.00 | .00 |
| 30-113-68-10-9-800-76515 - Software-Instructional | 4,638.50 | 3,170.00 | 4,865.75 | 3,975.00 | 4,544.00 | 569.00 |
| 30-113-68-10-9-800-76530 - Computer Supplies | 2,857.81 | 3,229.38 | 4,195.57 | 4,400.00 | 4,400.00 | .00 |
| 30-113-68-10-9-800-76545 - Technology Repair and Replace | .00 | 137,723.43 | 5,858.97 | .00 | .00 | .00 |
| 30-113-68-10-9-800-78050 - Technology Addl VPSA Eligible | 20,257.48 | 1,949.07 | 30,958.71 | 20,600.00 | .00 | (20,600.00) |
| Program 800 - Technology Totals | \$52,537.44 | \$173,128.07 | \$54,261.94 | \$35,261.00 | \$49,235.00 | \$13,974.00 |
| Level 9 - District Wide Totals | \$52,537.44 | \$173,128.07 | \$54,261.94 | \$35,261.00 | \$49,235.00 | \$13,974.00 |
| Sub-Function 10 - Classroom Instruction Totals | \$52,537.44 | \$173,128.07 | \$54,261.94 | \$35,261.00 | \$49,235.00 | \$13,974.00 |
| Function 68 - Technology Totals | \$52,537.44 | \$173,128.07 | \$54,261.94 | \$35,261.00 | \$49,235.00 | \$13,974.00 |
| Locations 113 - Carver Elementary Totals | \$3,862,967.71 | \$4,188,205.28 | \$4,572,819.25 | \$4,272,609.00 | \$4,510,800.00 | \$238,191.00 |



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West Salem Elementary

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General Fund Expense Budget

Budget Year 2025

| G/L Account - Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Actual Amount | 2024 Adopted Budget | 2025 City Council/Board Approval | Difference Vs 2024 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 | 1,527,401.03 | 1,611,253.05 | 1,667,944.66 | 1,607,017.00 | 1,610,778.00 | 3,761.00 |
| 30-114-61-10-2-110-71151 - Compensation-Instructional Asst | 104,327.83 | 109,251.56 | 115,674.34 | 149,156.00 | 131,259.00 | (17,897.00) |
| 30-114-61-10-2-110-71520 - Compensation-Substitutes | 32,215.87 | 58,472.87 | 74,511.23 | 43,000.00 | 43,000.00 | .00 |
| 30-114-61-10-2-110-71522 - Compensation-REWIP Retirees | 10,570.81 | 11,552.00 | 6,009.84 | 18,002.00 | 18,001.00 | (1.00) |
| 30-114-61-10-2-110-71650 - Compensation-NBC Teacher Bonus | 20,000.00 | 15,000.00 | 15,000.00 | 10,000.00 | 12,500.00 | 2,500.00 |
| 30-114-61-10-2-110-71665 - Bonus Payments To Teachers | 51,084.00 | .00 | 24,420.00 | .00 | .00 | .00 |
| 30-114-61-10-2-110-72100 - FICA | 123,013.12 | 130,222.25 | 139,515.31 | 139,779.00 | 138,506.00 | (1,273.00) |
| 30-114-61-10-2-110-72210 - VRS Pension Contribution | 238,343.32 | 242,171.60 | 257,936.60 | 291,876.00 | 202,669.00 | (89,207.00) |
| 30-114-61-10-2-110-72220 - VRS Hybrid Pension Contribution | 30,963.83 | 43,467.60 | 36,502.24 | .00 | 86,858.00 | 86,858.00 |
| 30-114-61-10-2-110-72300 - Group Health and Dental Insurance | 206,498.16 | 209,290.20 | 222,175.48 | 251,492.00 | 251,492.00 | .00 |
| 30-114-61-10-2-110-72400 - VRS Group Life Insurance | 21,712.99 | 23,029.50 | 23,739.70 | 23,533.00 | 23,343.00 | (190.00) |
| 30-114-61-10-2-110-72510 - Hybrid Disability Insurance | 443.38 | 622.50 | 522.80 | .00 | .00 | .00 |
| 30-114-61-10-2-110-72600 - Unemployment Compensation | 879.91 | .00 | .00 | .00 | .00 | .00 |
| 30-114-61-10-2-110-72700 - Workers Compensation | 9,363.00 | 9,074.00 | 7,767.45 | 10,000.00 | 10,000.00 | .00 |
| 30-114-61-10-2-110-72750 - VRS Retiree Health Care Credit | 19,606.54 | 20,795.50 | 21,436.40 | 21,250.00 | 21,079.00 | (171.00) |
| 30-114-61-10-2-110-72800 - Termination Pay for Vac/Sick Leave | 5,200.00 | .00 | 8,876.27 | .00 | .00 | .00 |
| 30-114-61-10-2-110-72850 - OPEB ARC | 7,892.94 | 7,854.00 | 7,913.00 | .00 | .00 | .00 |
| 30-114-61-10-2-110-73153 - Repair & Maint - Music Dept | .00 | .00 | .00 | .00 | 150.00 | 150.00 |
| 30-114-61-10-2-110-76010 - Agenda Books | 1,191.30 | 1,040.25 | 1,035.90 | 1,200.00 | 1,200.00 | .00 |
| 30-114-61-10-2-110-76015 - Allotment | 23,219.69 | 23,509.09 | 22,787.02 | 19,667.00 | 20,755.00 | 1,088.00 |
| 30-114-61-10-2-110-76045 - Furniture and Equip <\$5,000 | 9,479.44 | 2,278.53 | 4,120.01 | 4,300.00 | 3,850.00 | (450.00) |
| 30-114-61-10-2-110-76085 - School Improvement | 100.00 | 241.90 | 108.82 | 50.00 | 50.00 | .00 |
| 30-114-61-10-2-110-76135 - Art Supplies and Equipment <\$5,000 | 500.00 | 1,042.00 | 1,000.00 | 1,000.00 | 1,114.00 | 114.00 |
| 30-114-61-10-2-110-76325 - Library Books and Supplies | 99.98 | .00 | .00 | .00 | .00 | .00 |
| 30-114-61-10-2-110-76350 - Music | 172.76 | 143.65 | 113.90 | 105.00 | 116.00 | 11.00 |
| 30-114-61-10-2-110-76360 - Physical Education | 12.00 | 284.14 | 200.00 | 200.00 | 50.00 | (150.00) |
| 30-114-61-10-2-110-76365 - Reading | 361.17 | 469.28 | 1,667.00 | 2,494.00 | 808.00 | (1,686.00) |
| 30-114-61-10-2-110-76485 - Supplies - Kindergarten | 1,132.61 | 1,182.92 | 1,184.22 | 1,688.00 | 1,563.00 | (125.00) |
| 30-114-61-10-2-110-76490 - Supplies - First Grade | 399.59 | 943.01 | 1,037.00 | 1,044.00 | 1,450.00 | 406.00 |
| 30-114-61-10-2-110-76495 - Supplies - Second Grade | 334.79 | 1,134.74 | 1,106.34 | 866.00 | 1,607.00 | 741.00 |
| 30-114-61-10-2-110-76500 - Supplies - Third Grade | 271.91 | 883.00 | 1,004.72 | 434.00 | 988.00 | 554.00 |
| 30-114-61-10-2-110-76505 - Supplies - Fourth Grade | 814.84 | 1,008.47 | 740.71 | 1,135.00 | 548.00 | (587.00) |
| 30-114-61-10-2-110-76510 - Supplies - Fifth Grade | 619.41 | 803.20 | 680.57 | 716.00 | 737.00 | 21.00 |
| Program 110 - Regular Instruction Totals | \$2,448,226.22 | \$2,527,020.81 | \$2,666,731.53 | \$2,600,004.00 | \$2,584,471.00 | (\$15,533.00) |

General Fund Expense Budget

Budget Year 2025

| G/L Account - Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Actual Amount | 2024 Adopted Budget | 2025 City Council/Board Approval | Difference Vs 2024 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 | | | | | | |
| 30-114-61-10-2-120-71120 - Compensation-Instructional Salaries | 142,712.70 | 174,881.04 | 186,881.04 | 185,081.00 | 261,829.00 | 76,748.00 |
| 30-114-61-10-2-120-71151 - Compensation-Instructional Asst | 28,838.67 | 34,108.88 | 49,138.92 | 41,553.00 | 145,257.00 | 103,704.00 |
| 30-114-61-10-2-120-71200 - Compensation-OT | .00 | .00 | 221.58 | .00 | .00 | .00 |
| 30-114-61-10-2-120-71520 - Compensation-Substitutes | 3,146.57 | 683.97 | 1,436.04 | .00 | .00 | .00 |
| 30-114-61-10-2-120-71650 - Compensation-NBC Teacher Bonus | 5,000.00 | 5,000.00 | 5,000.00 | .00 | 2,500.00 | 2,500.00 |
| 30-114-61-10-2-120-71665 - Bonus Payments To Teachers | 6,966.00 | .00 | 7,740.00 | .00 | .00 | .00 |
| 30-114-61-10-2-120-72100 - FICA | 13,561.74 | 15,814.31 | 17,810.15 | 17,338.00 | 31,142.00 | 13,804.00 |
| 30-114-61-10-2-120-72210 - VRS Pension Contribution | 14,316.23 | 20,353.00 | 24,964.70 | 37,667.00 | 47,360.00 | 9,693.00 |
| 30-114-61-10-2-120-72220 - VRS Hybrid Pension Contribution | 14,030.14 | 14,010.00 | 13,678.03 | .00 | 20,297.00 | 20,297.00 |
| 30-114-61-10-2-120-72300 - Group Health and Dental Insurance | 25,794.18 | 19,737.18 | 31,919.28 | 25,746.00 | 25,746.00 | .00 |
| 30-114-61-10-2-120-72400 - VRS Group Life Insurance | 2,285.43 | 2,770.50 | 3,115.59 | 3,037.00 | 5,455.00 | 2,418.00 |
| 30-114-61-10-2-120-72510 - Hybrid Disability Insurance | 200.93 | 200.70 | 195.88 | .00 | .00 | .00 |
| 30-114-61-10-2-120-72750 - VRS Retiree Health Care Credit | 2,063.74 | 2,501.60 | 2,813.27 | 2,742.00 | 4,926.00 | 2,184.00 |
| 30-114-61-10-2-120-76390 - Sp Ed LD | 633.06 | 630.04 | 667.87 | 913.00 | 2,319.00 | 1,406.00 |
| 30-114-61-10-2-120-76410 - Sp Ed ID | 161.26 | 511.95 | 592.21 | 578.00 | 923.00 | 345.00 |
| 30-114-61-10-2-120-76438 - Supplies - EL | .00 | .00 | .00 | 85.00 | 100.00 | 15.00 |
| Program 120 - Special Education Totals | \$259,710.65 | \$291,203.17 | \$346,174.56 | \$314,740.00 | \$547,854.00 | \$233,114.00 |
| Level 2 - Elementary Totals | \$2,707,936.87 | \$2,818,223.98 | \$3,012,906.09 | \$2,914,744.00 | \$3,132,325.00 | \$217,581.00 |
| Level 8 - Pre-K | | | | | | |
| Program 180 - Pre-K Non- Sp Ed | | | | | | |
| 30-114-61-10-8-180-71120 - Compensation-Instructional Salaries | .00 | .00 | 50.00 | .00 | .00 | .00 |
| 30-114-61-10-8-180-72100 - FICA | .00 | .00 | 3.83 | .00 | .00 | .00 |
| Program 180 - Pre-K Non- Sp Ed Totals | \$0.00 | \$0.00 | \$53.83 | \$0.00 | \$0.00 | \$0.00 |
| Level 8 - Pre-K Totals | \$0.00 | \$0.00 | \$53.83 | \$0.00 | \$0.00 | \$0.00 |
| Sub-Function 10 - Classroom Instruction Totals | \$2,707,936.87 | \$2,818,223.98 | \$3,012,959.92 | \$2,914,744.00 | \$3,132,325.00 | \$217,581.00 |
| Sub-Function 21 - Student Guidance | | | | | | |
| Level 2 - Elementary | | | | | | |
| Program 110 - Regular Instruction | | | | | | |
| 30-114-61-21-2-110-71124 - Compensation-Guidance Counselors | 48,492.47 | 65,507.79 | 52,488.41 | 74,951.00 | 84,319.00 | 9,368.00 |
| 30-114-61-21-2-110-71665 - Bonus Payments To Teachers | 1,470.60 | .00 | 1,838.25 | .00 | .00 | .00 |
| 30-114-61-21-2-110-72100 - FICA | 3,803.44 | 4,819.89 | 3,941.50 | 5,734.00 | 6,450.00 | 716.00 |
| 30-114-61-21-2-110-72210 - VRS Pension Contribution | 8,067.76 | 11,116.23 | 11,833.96 | 12,457.00 | 14,014.00 | 1,557.00 |
| 30-114-61-21-2-110-72300 - Group Health and Dental Insurance | .00 | 2,488.62 | 2,832.06 | 8,582.00 | 8,582.00 | .00 |

General Fund Expense Budget

Budget Year 2025

| G/L Account - Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Actual Amount | 2024 Adopted Budget | 2025 City Council/Board Approval | Difference Vs 2024 Adopted Budget |
|--|--------------------|--------------------|--------------------|---------------------|----------------------------------|-----------------------------------|
| Fund 30 - School General Fund | | | | | | |
| Locations 114 - West Salem Elementary | | | | | | |
| Function 61 - Instruction | | | | | | |
| Sub-Function 21 - Student Guidance | | | | | | |
| Level 2 - Elementary | | | | | | |
| Program 110 - Regular Instruction | | | | | | |
| 30-114-61-21-2-110-72400 - VRS Group Life Insurance | 650.49 | 896.32 | 954.18 | 1,004.00 | 1,130.00 | 126.00 |
| 30-114-61-21-2-110-72750 - VRS Retiree Health Care Credit | 587.39 | 809.30 | 861.55 | 907.00 | 1,020.00 | 113.00 |
| 30-114-61-21-2-110-76285 - Guidance | 41.46 | 134.61 | 23.75 | 25.00 | 100.00 | 75.00 |
| Program 110 - Regular Instruction Totals | \$63,113.61 | \$85,772.76 | \$74,773.66 | \$103,660.00 | \$115,615.00 | \$11,955.00 |
| Program 120 - Special Education | | | | | | |
| 30-114-61-21-2-120-71124 - Compensation-Guidance Counselors | 2,552.24 | 3,447.78 | 2,762.55 | .00 | .00 | .00 |
| 30-114-61-21-2-120-71665 - Bonus Payments To Teachers | 77.40 | .00 | 96.75 | .00 | .00 | .00 |
| 30-114-61-21-2-120-72100 - FICA | 200.18 | 253.68 | 207.45 | .00 | .00 | .00 |
| 30-114-61-21-2-120-72210 - VRS Pension Contribution | 424.62 | 585.07 | 622.84 | .00 | .00 | .00 |
| 30-114-61-21-2-120-72300 - Group Health and Dental Insurance | .00 | 130.98 | 149.06 | .00 | .00 | .00 |
| 30-114-61-21-2-120-72400 - VRS Group Life Insurance | 34.24 | 47.18 | 50.22 | .00 | .00 | .00 |
| 30-114-61-21-2-120-72750 - VRS Retiree Health Care Credit | 30.92 | 42.60 | 45.35 | .00 | .00 | .00 |
| 30-114-61-21-2-120-76285 - Guidance | 2.18 | 7.09 | 1.25 | .00 | .00 | .00 |
| Program 120 - Special Education Totals | \$3,321.78 | \$4,514.38 | \$3,935.47 | \$0.00 | \$0.00 | \$0.00 |
| Level 2 - Elementary Totals | \$66,435.39 | \$90,287.14 | \$78,709.13 | \$103,660.00 | \$115,615.00 | \$11,955.00 |
| Sub-Function 21 - Student Guidance Totals | \$66,435.39 | \$90,287.14 | \$78,709.13 | \$103,660.00 | \$115,615.00 | \$11,955.00 |
| Sub-Function 32 - Instr. Sup. - Media Services | | | | | | |
| Level 2 - Elementary | | | | | | |
| Program 110 - Regular Instruction | | | | | | |
| 30-114-61-32-2-110-71122 - Compensation-Librarians | 46,978.46 | 50,002.65 | 53,643.24 | 53,754.00 | 57,601.00 | 3,847.00 |
| 30-114-61-32-2-110-71665 - Bonus Payments To Teachers | 1,548.00 | .00 | 1,548.00 | .00 | .00 | .00 |
| 30-114-61-32-2-110-72100 - FICA | 3,715.88 | 3,829.30 | 4,226.93 | 4,112.00 | 4,406.00 | 294.00 |
| 30-114-61-32-2-110-72210 - VRS Pension Contribution | 7,812.73 | 8,275.40 | 8,809.80 | 8,934.00 | 9,573.00 | 639.00 |
| 30-114-61-32-2-110-72300 - Group Health and Dental Insurance | .00 | .00 | .00 | 8,582.00 | 8,582.00 | .00 |
| 30-114-61-32-2-110-72400 - VRS Group Life Insurance | 629.87 | 667.20 | 710.30 | 720.00 | 772.00 | 52.00 |
| 30-114-61-32-2-110-72750 - VRS Retiree Health Care Credit | 568.83 | 602.50 | 641.40 | 650.00 | 697.00 | 47.00 |
| 30-114-61-32-2-110-73130 - Repair/Maint - Audio/Visual | 832.98 | 519.18 | 731.45 | 650.00 | 650.00 | .00 |
| 30-114-61-32-2-110-76155 - Audio Visual Media | 231.64 | 436.76 | 208.50 | 500.00 | 500.00 | .00 |
| 30-114-61-32-2-110-76325 - Library Books and Supplies | 3,884.56 | 3,930.56 | 3,910.52 | 3,884.00 | 3,898.00 | 14.00 |
| 30-114-61-32-2-110-76330 - Library Reference Materials | 2,013.39 | 1,185.67 | 1,176.94 | 954.00 | 940.00 | (14.00) |

General Fund Expense Budget

Budget Year 2025

| G/L Account - Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Actual Amount | 2024 Adopted Budget | 2025 City Council/Board Approval | Difference Vs 2024 Adopted Budget |
|--|--------------------|--------------------|--------------------|---------------------|----------------------------------|-----------------------------------|
| Fund 30 - School General Fund | | | | | | |
| Locations 114 - West Salem Elementary | | | | | | |
| Function 61 - Instruction | | | | | | |
| Sub-Function 32 - Instr. Sup. - Media Services | | | | | | |
| Level 2 - Elementary | | | | | | |
| Program 110 - Regular Instruction | | | | | | |
| 30-114-61-32-2-110-76355 - Periodicals | 407.91 | 628.74 | 632.93 | 800.00 | 800.00 | .00 |
| Program 110 - Regular Instruction Totals | \$68,624.25 | \$70,077.96 | \$76,240.01 | \$83,540.00 | \$88,419.00 | \$4,879.00 |
| Level 2 - Elementary Totals | \$68,624.25 | \$70,077.96 | \$76,240.01 | \$83,540.00 | \$88,419.00 | \$4,879.00 |
| Sub-Function 32 - Instr. Sup. - Media Services Totals | \$68,624.25 | \$70,077.96 | \$76,240.01 | \$83,540.00 | \$88,419.00 | \$4,879.00 |
| Sub-Function 41 - Admin. Principals Office | | | | | | |
| Level 2 - Elementary | | | | | | |
| Program 110 - Regular Instruction | | | | | | |
| 30-114-61-41-2-110-71126 - Compensation-Principals | 98,397.51 | 104,055.96 | 109,251.00 | 109,251.00 | 117,007.00 | 7,756.00 |
| 30-114-61-41-2-110-71127 - Compensation-Asst Principals | 48,653.98 | 65,631.81 | 68,529.96 | 69,530.00 | 77,890.00 | 8,360.00 |
| 30-114-61-41-2-110-71150 - Compensation-Clerical | 36,751.37 | 41,602.62 | 47,520.57 | 47,385.00 | 50,747.00 | 3,362.00 |
| 30-114-61-41-2-110-71200 - Compensation-OT | 406.97 | 224.50 | 427.14 | 2,000.00 | 2,000.00 | .00 |
| 30-114-61-41-2-110-71520 - Compensation-Substitutes | 2,267.92 | 3,215.88 | 3,046.37 | .00 | .00 | .00 |
| 30-114-61-41-2-110-71522 - Compensation-REWIP Retirees | 4,125.44 | .00 | .00 | .00 | .00 | .00 |
| 30-114-61-41-2-110-71665 - Bonus Payments To Teachers | 4,644.00 | .00 | 4,644.00 | .00 | .00 | .00 |
| 30-114-61-41-2-110-72100 - FICA | 13,511.75 | 15,024.59 | 16,877.14 | 17,455.00 | 18,945.00 | 1,490.00 |
| 30-114-61-41-2-110-72210 - VRS Pension Contribution | 32,401.15 | 35,041.56 | 37,422.62 | 37,589.00 | 40,826.00 | 3,237.00 |
| 30-114-61-41-2-110-72300 - Group Health and Dental Insurance | 23,395.92 | 27,666.30 | 30,473.52 | 25,746.00 | 25,746.00 | .00 |
| 30-114-61-41-2-110-72400 - VRS Group Life Insurance | 2,612.39 | 2,825.32 | 3,017.22 | 3,031.00 | 3,292.00 | 261.00 |
| 30-114-61-41-2-110-72750 - VRS Retiree Health Care Credit | 2,358.95 | 2,551.16 | 2,724.48 | 2,737.00 | 2,972.00 | 235.00 |
| 30-114-61-41-2-110-73161 - Lease Offset | .00 | .00 | (1,606.56) | .00 | .00 | .00 |
| 30-114-61-41-2-110-73180 - Repair/Maint - Other Contracted | 11,901.00 | 9,924.85 | 8,084.09 | 12,000.00 | 12,000.00 | .00 |
| 30-114-61-41-2-110-75521 - Travel-Principals | .00 | 59.00 | .00 | 50.00 | 1,000.00 | 950.00 |
| 30-114-61-41-2-110-75803 - Dues-Accreditation | 178.00 | 89.00 | 89.00 | 342.00 | 342.00 | .00 |
| 30-114-61-41-2-110-78070 - Inception of Lease - Capital Outlay | .00 | .00 | 12,175.66 | .00 | .00 | .00 |
| Program 110 - Regular Instruction Totals | \$281,606.35 | \$307,912.55 | \$342,676.21 | \$327,116.00 | \$352,767.00 | \$25,651.00 |
| Level 2 - Elementary Totals | \$281,606.35 | \$307,912.55 | \$342,676.21 | \$327,116.00 | \$352,767.00 | \$25,651.00 |
| Sub-Function 41 - Admin. Principals Office Totals | \$281,606.35 | \$307,912.55 | \$342,676.21 | \$327,116.00 | \$352,767.00 | \$25,651.00 |
| Function 61 - Instruction Totals | \$3,124,602.86 | \$3,286,501.63 | \$3,510,585.27 | \$3,429,060.00 | \$3,689,126.00 | \$260,066.00 |

General Fund Expense Budget

Budget Year 2025

| G/L Account - Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Actual Amount | 2024 Adopted Budget | 2025 City Council/Board Approval | Difference Vs 2024 Adopted Budget |
|--|---------------------|---------------------|---------------------|---------------------|----------------------------------|-----------------------------------|
| Fund 30 - School General Fund | | | | | | |
| Locations 114 - West Salem Elementary | | | | | | |
| Function 62 - Administration, Attend. & Health | | | | | | |
| Sub-Function 62 - Admin, Attend. & Health | | | | | | |
| Level 9 - District Wide | | | | | | |
| Program 222 - Health Services | | | | | | |
| 30-114-62-62-9-222-76100 - Supplies - Nursing | 301.44 | 331.40 | 330.16 | 328.00 | 533.00 | 205.00 |
| Program 222 - Health Services Totals | <u>\$301.44</u> | <u>\$331.40</u> | <u>\$330.16</u> | <u>\$328.00</u> | <u>\$533.00</u> | <u>\$205.00</u> |
| Level 9 - District Wide Totals | <u>\$301.44</u> | <u>\$331.40</u> | <u>\$330.16</u> | <u>\$328.00</u> | <u>\$533.00</u> | <u>\$205.00</u> |
| Sub-Function 62 - Admin, Attend. & Health Totals | <u>\$301.44</u> | <u>\$331.40</u> | <u>\$330.16</u> | <u>\$328.00</u> | <u>\$533.00</u> | <u>\$205.00</u> |
| Function 62 - Administration, Attend. & Health Totals | <u>\$301.44</u> | <u>\$331.40</u> | <u>\$330.16</u> | <u>\$328.00</u> | <u>\$533.00</u> | <u>\$205.00</u> |
| 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 | 86,330.75 | 99,320.40 | 83,994.53 | 112,374.00 | 122,567.00 | 10,193.00 |
| 30-114-64-64-9-420-71200 - Compensation-OT | 5,818.99 | 9,647.54 | 13,352.41 | 8,500.00 | 8,500.00 | .00 |
| 30-114-64-64-9-420-71520 - Compensation-Substitutes | .00 | 67.08 | .00 | 2,500.00 | 2,500.00 | .00 |
| 30-114-64-64-9-420-71665 - Bonus Payments To Teachers | 4,644.00 | .00 | 3,870.00 | .00 | .00 | .00 |
| 30-114-64-64-9-420-72100 - FICA | 6,781.11 | 8,106.16 | 7,453.06 | 9,438.00 | 10,218.00 | 780.00 |
| 30-114-64-64-9-420-72210 - VRS Pension Contribution | 7,113.45 | 7,519.44 | 1,800.12 | 8,117.00 | 3,039.00 | (5,078.00) |
| 30-114-64-64-9-420-72220 - VRS Hybrid Pension Contribution | .00 | .00 | 5,211.70 | .00 | 7,091.00 | 7,091.00 |
| 30-114-64-64-9-420-72300 - Group Health and Dental Insurance | 22,113.24 | 22,504.32 | 18,431.38 | 25,626.00 | 25,626.00 | .00 |
| 30-114-64-64-9-420-72400 - VRS Group Life Insurance | 1,172.67 | 1,239.48 | 967.59 | 1,446.00 | 1,642.00 | 196.00 |
| 30-114-64-64-9-420-72510 - Hybrid Disability Insurance | .00 | .00 | 88.05 | .00 | .00 | .00 |
| 30-114-64-64-9-420-72700 - Workers Compensation | 754.00 | 731.00 | 497.12 | 1,000.00 | 1,000.00 | .00 |
| 30-114-64-64-9-420-72750 - VRS Retiree Health Care Credit | 783.90 | 1,075.32 | 839.54 | 1,239.00 | 1,405.00 | 166.00 |
| 30-114-64-64-9-420-72850 - OPEB ARC | 921.80 | 772.00 | 506.00 | .00 | .00 | .00 |
| 30-114-64-64-9-420-73180 - Repair/Maint - Other Contracted | 9,244.47 | 16,725.02 | 17,076.08 | 15,308.00 | 17,942.00 | 2,634.00 |
| 30-114-64-64-9-420-74900 - Building Maintenance -City | 32,755.41 | 42,694.46 | 59,759.83 | 42,000.00 | 42,000.00 | .00 |
| 30-114-64-64-9-420-75001 - Telecom/ Internet Services | 3,401.20 | 3,495.34 | 2,460.30 | 5,000.00 | 5,000.00 | .00 |
| 30-114-64-64-9-420-75004 - Utilities - Electric | 51,357.81 | 60,573.03 | 64,738.32 | 69,300.00 | 69,300.00 | .00 |
| 30-114-64-64-9-420-75005 - Utilities - Natural Gas | 11,225.52 | 14,607.17 | 20,255.31 | 20,000.00 | 20,000.00 | .00 |
| 30-114-64-64-9-420-75009 - Utilities - Water and Sewer | 7,096.79 | 9,434.83 | 8,475.40 | 10,000.00 | 10,000.00 | .00 |
| 30-114-64-64-9-420-76055 - Machines, Equipment and Tools < \$5,000 | 743.52 | 817.05 | 3,394.00 | 1,500.00 | 1,500.00 | .00 |
| 30-114-64-64-9-420-76110 - Supplies - Operational | 16,093.50 | 20,260.42 | 25,797.55 | 15,000.00 | 15,000.00 | .00 |
| Program 420 - Building Services Totals | <u>\$268,352.13</u> | <u>\$319,590.06</u> | <u>\$338,968.29</u> | <u>\$348,348.00</u> | <u>\$364,330.00</u> | <u>\$15,982.00</u> |

General Fund Expense Budget

Budget Year 2025

| G/L Account - Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Actual Amount | 2024 Adopted Budget | 2025 City Council/Board Approval | Difference Vs 2024 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 430 - Grounds Services | | | | | | |
| 30-114-64-64-9-430-74910 - Grounds Maintenance-City | 11,283.85 | 16,721.51 | 19,606.10 | 16,910.00 | 16,910.00 | .00 |
| Program 430 - Grounds Services Totals | \$11,283.85 | \$16,721.51 | \$19,606.10 | \$16,910.00 | \$16,910.00 | \$0.00 |
| Level 9 - District Wide Totals | \$279,635.98 | \$336,311.57 | \$358,574.39 | \$365,258.00 | \$381,240.00 | \$15,982.00 |
| Sub-Function 64 - Operation & Maintenance Totals | \$279,635.98 | \$336,311.57 | \$358,574.39 | \$365,258.00 | \$381,240.00 | \$15,982.00 |
| Function 64 - Operation & Maintenance Totals | \$279,635.98 | \$336,311.57 | \$358,574.39 | \$365,258.00 | \$381,240.00 | \$15,982.00 |
| Function 68 - Technology | | | | | | |
| Sub-Function 10 - Classroom Instruction | | | | | | |
| Level 9 - District Wide | | | | | | |
| Program 800 - Technology | | | | | | |
| 30-114-68-10-9-800-71139 - Compensation-ITRT | 16,452.30 | 17,509.83 | 3,337.42 | .00 | 28,774.00 | 28,774.00 |
| 30-114-68-10-9-800-71665 - Bonus Payments To Teachers | 387.00 | .00 | .00 | .00 | .00 | .00 |
| 30-114-68-10-9-800-72100 - FICA | 1,237.39 | 1,310.15 | 252.23 | .00 | 2,201.00 | 2,201.00 |
| 30-114-68-10-9-800-72210 - VRS Pension Contribution | 2,694.96 | 2,868.10 | 610.66 | .00 | 4,782.00 | 4,782.00 |
| 30-114-68-10-9-800-72300 - Group Health and Dental Insurance | 2,002.16 | 1,998.16 | 332.84 | 2,486.00 | 2,486.00 | .00 |
| 30-114-68-10-9-800-72400 - VRS Group Life Insurance | 217.26 | 231.30 | 49.24 | .00 | 386.00 | 386.00 |
| 30-114-68-10-9-800-72750 - VRS Retiree Health Care Credit | 196.24 | 208.80 | 44.46 | .00 | 348.00 | 348.00 |
| 30-114-68-10-9-800-73175 - Repair/Maint- Computer | 3,904.63 | 1,254.33 | 59.89 | 3,000.00 | 3,000.00 | .00 |
| 30-114-68-10-9-800-76305 - ITRT | 423.72 | 363.77 | 299.92 | 1,000.00 | 420.00 | (580.00) |
| 30-114-68-10-9-800-76515 - Software-Instructional | 3,531.07 | 4,224.47 | 4,637.75 | 3,845.00 | 2,700.00 | (1,145.00) |
| 30-114-68-10-9-800-76530 - Computer Supplies | 4,418.20 | 4,016.10 | 4,928.93 | 4,485.00 | 4,485.00 | .00 |
| 30-114-68-10-9-800-76545 - Technology Repair and Replace | .00 | 116,423.44 | 4,260.23 | .00 | .00 | .00 |
| 30-114-68-10-9-800-78050 - Technology Addl VPSA Eligible | 20,104.12 | 1,182.15 | 30,970.31 | 20,600.00 | .00 | (20,600.00) |
| Program 800 - Technology Totals | \$55,569.05 | \$151,590.60 | \$49,783.88 | \$35,416.00 | \$49,582.00 | \$14,166.00 |
| Level 9 - District Wide Totals | \$55,569.05 | \$151,590.60 | \$49,783.88 | \$35,416.00 | \$49,582.00 | \$14,166.00 |
| Sub-Function 10 - Classroom Instruction Totals | \$55,569.05 | \$151,590.60 | \$49,783.88 | \$35,416.00 | \$49,582.00 | \$14,166.00 |
| Function 68 - Technology Totals | \$55,569.05 | \$151,590.60 | \$49,783.88 | \$35,416.00 | \$49,582.00 | \$14,166.00 |
| Locations 114 - West Salem Elementary Totals | \$3,460,109.33 | \$3,774,735.20 | \$3,919,273.70 | \$3,830,062.00 | \$4,120,481.00 | \$290,419.00 |



South Salem Elementary

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General Fund Expense Budget

Budget Year 2025

| G/L Account - Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Actual Amount | 2024 Adopted Budget | 2025 City Council/Board Approval | Difference Vs 2024 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 | 1,281,239.98 | 1,260,518.82 | 1,332,953.33 | 1,339,162.00 | 1,377,283.00 | 38,121.00 |
| 30-115-61-10-2-110-71151 - Compensation-Instructional Asst | 72,335.88 | 91,199.30 | 111,968.46 | 151,012.00 | 127,863.00 | (23,149.00) |
| 30-115-61-10-2-110-71520 - Compensation-Substitutes | 42,227.70 | 52,426.66 | 75,574.77 | 55,000.00 | 65,000.00 | 10,000.00 |
| 30-115-61-10-2-110-71522 - Compensation-REWIP Retirees | 14,616.97 | 317.21 | 1,200.60 | 3,715.00 | .00 | (3,715.00) |
| 30-115-61-10-2-110-71650 - Compensation-NBC Teacher Bonus | 5,000.00 | .00 | .00 | 2,500.00 | 5,000.00 | 2,500.00 |
| 30-115-61-10-2-110-71665 - Bonus Payments To Teachers | 44,892.00 | .00 | 18,228.00 | .00 | .00 | .00 |
| 30-115-61-10-2-110-72100 - FICA | 101,097.86 | 99,446.64 | 109,917.34 | 118,681.00 | 120,499.00 | 1,818.00 |
| 30-115-61-10-2-110-72210 - VRS Pension Contribution | 203,235.43 | 201,430.68 | 199,807.10 | 247,667.00 | 175,109.00 | (72,558.00) |
| 30-115-61-10-2-110-72220 - VRS Hybrid Pension Contribution | 21,600.89 | 24,396.50 | 37,379.06 | .00 | 75,047.00 | 75,047.00 |
| 30-115-61-10-2-110-72300 - Group Health and Dental Insurance | 189,954.62 | 170,397.48 | 180,028.60 | 208,090.00 | 208,090.00 | .00 |
| 30-115-61-10-2-110-72400 - VRS Group Life Insurance | 18,127.56 | 18,207.28 | 19,123.10 | 19,968.00 | 20,169.00 | 201.00 |
| 30-115-61-10-2-110-72510 - Hybrid Disability Insurance | 309.37 | 349.40 | 535.20 | .00 | .00 | .00 |
| 30-115-61-10-2-110-72600 - Unemployment Compensation | 1,219.16 | 430.93 | .00 | .00 | .00 | .00 |
| 30-115-61-10-2-110-72700 - Workers Compensation | 9,112.00 | 8,830.00 | 7,394.61 | 10,000.00 | 10,000.00 | .00 |
| 30-115-61-10-2-110-72750 - VRS Retiree Health Care Credit | 16,369.13 | 16,440.90 | 17,268.20 | 18,031.00 | 18,212.00 | 181.00 |
| 30-115-61-10-2-110-72850 - OPEB ARC | 7,892.94 | 7,552.00 | 7,533.00 | .00 | .00 | .00 |
| 30-115-61-10-2-110-73153 - Repair & Maint - Music Dept | 450.32 | 498.02 | .00 | 450.00 | 450.00 | .00 |
| 30-115-61-10-2-110-73154 - Repair & Maint - PE Equipment | 120.80 | 163.98 | 163.98 | 150.00 | 150.00 | .00 |
| 30-115-61-10-2-110-76010 - Agenda Books | .00 | .00 | 1,232.77 | 1,240.00 | 1,240.00 | .00 |
| 30-115-61-10-2-110-76015 - Allotment | 14,382.42 | 18,288.54 | 24,456.99 | 19,618.00 | 19,603.00 | (15.00) |
| 30-115-61-10-2-110-76045 - Furniture and Equip <\$5,000 | 539.89 | 499.96 | 76.76 | 500.00 | 500.00 | .00 |
| 30-115-61-10-2-110-76085 - School Improvement | 426.73 | 59.47 | 97.79 | 100.00 | 100.00 | .00 |
| 30-115-61-10-2-110-76135 - Art Supplies and Equipment <\$5,000 | 440.40 | 999.87 | 1,000.00 | 1,000.00 | 1,000.00 | .00 |
| 30-115-61-10-2-110-76350 - Music | 455.81 | 434.13 | 878.78 | 450.00 | 450.00 | .00 |
| 30-115-61-10-2-110-76360 - Physical Education | 530.81 | 720.37 | 719.51 | 720.00 | 720.00 | .00 |
| 30-115-61-10-2-110-76365 - Reading | 9,932.82 | 2,874.86 | 630.00 | 700.00 | 700.00 | .00 |
| 30-115-61-10-2-110-76485 - Supplies - Kindergarten | 751.62 | 571.51 | 667.38 | 850.00 | 900.00 | 50.00 |
| 30-115-61-10-2-110-76490 - Supplies - First Grade | 621.88 | 1,006.74 | 907.70 | 850.00 | 900.00 | 50.00 |
| 30-115-61-10-2-110-76495 - Supplies - Second Grade | 541.53 | 898.91 | 897.98 | 850.00 | 900.00 | 50.00 |
| 30-115-61-10-2-110-76500 - Supplies - Third Grade | 564.35 | 870.16 | 848.65 | 850.00 | 850.00 | .00 |
| 30-115-61-10-2-110-76505 - Supplies - Fourth Grade | 939.49 | 995.02 | 942.78 | 850.00 | 850.00 | .00 |
| 30-115-61-10-2-110-76510 - Supplies - Fifth Grade | 547.41 | 683.21 | 923.83 | 1,000.00 | 850.00 | (150.00) |
| Program 110 - Regular Instruction Totals | \$2,060,477.77 | \$1,981,508.55 | \$2,153,356.27 | \$2,204,004.00 | \$2,232,435.00 | \$28,431.00 |

General Fund Expense Budget

Budget Year 2025

| G/L Account - Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Actual Amount | 2024 Adopted Budget | 2025 City Council/Board Approval | Difference Vs 2024 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 | 188,088.50 | 220,321.14 | 222,255.95 | 314,282.00 | 324,813.00 | 10,531.00 |
| 30-115-61-10-2-120-71151 - Compensation-Instructional Asst | .00 | .00 | 5,981.49 | .00 | 46,279.00 | 46,279.00 |
| 30-115-61-10-2-120-71520 - Compensation-Substitutes | 1,312.14 | 3,687.37 | 19,873.36 | .00 | .00 | .00 |
| 30-115-61-10-2-120-71665 - Bonus Payments To Teachers | 5,418.00 | .00 | 9,288.00 | .00 | .00 | .00 |
| 30-115-61-10-2-120-72100 - FICA | 14,533.26 | 16,909.59 | 19,671.66 | 24,043.00 | 28,389.00 | 4,346.00 |
| 30-115-61-10-2-120-72210 - VRS Pension Contribution | 21,593.89 | 22,385.92 | 29,139.40 | 52,234.00 | 43,167.00 | (9,067.00) |
| 30-115-61-10-2-120-72220 - VRS Hybrid Pension Contribution | 9,475.36 | 14,043.00 | 9,703.57 | .00 | 18,500.00 | 18,500.00 |
| 30-115-61-10-2-120-72300 - Group Health and Dental Insurance | 16,769.15 | 26,148.96 | 34,050.10 | 34,118.00 | 34,118.00 | .00 |
| 30-115-61-10-2-120-72400 - VRS Group Life Insurance | 2,505.03 | 2,930.39 | 3,131.76 | 4,211.00 | 4,972.00 | 761.00 |
| 30-115-61-10-2-120-72510 - Hybrid Disability Insurance | 135.69 | 201.12 | 138.91 | .00 | .00 | .00 |
| 30-115-61-10-2-120-72750 - VRS Retiree Health Care Credit | 2,261.99 | 2,652.22 | 2,827.84 | 3,803.00 | 4,490.00 | 687.00 |
| 30-115-61-10-2-120-76390 - Sp Ed LD | .00 | 617.84 | 541.73 | 625.00 | 750.00 | 125.00 |
| 30-115-61-10-2-120-76392 - Sp Ed CC | 902.68 | 1,535.00 | 2,612.44 | 1,360.00 | 1,235.00 | (125.00) |
| 30-115-61-10-2-120-76438 - Supplies - EL | .00 | .00 | .00 | 140.00 | 140.00 | .00 |
| Program 120 - Special Education Totals | \$262,995.69 | \$311,432.55 | \$359,216.21 | \$434,816.00 | \$506,853.00 | \$72,037.00 |
| Program 180 - Pre-K Non- Sp Ed | | | | | | |
| 30-115-61-10-2-180-71120 - Compensation-Instructional Salaries | .00 | .00 | 53,360.04 | 53,360.00 | 59,343.00 | 5,983.00 |
| 30-115-61-10-2-180-71151 - Compensation-Instructional Asst | .00 | .00 | .00 | .00 | 19,767.00 | 19,767.00 |
| 30-115-61-10-2-180-71665 - Bonus Payments To Teachers | .00 | .00 | 1,548.00 | .00 | .00 | .00 |
| 30-115-61-10-2-180-72100 - FICA | .00 | .00 | 3,400.51 | 4,082.00 | 6,052.00 | 1,970.00 |
| 30-115-61-10-2-180-72220 - VRS Hybrid Pension Contribution | .00 | .00 | 8,868.40 | .00 | 13,148.00 | 13,148.00 |
| 30-115-61-10-2-180-72300 - Group Health and Dental Insurance | .00 | .00 | 11,927.84 | 8,868.00 | 8,868.00 | .00 |
| 30-115-61-10-2-180-72400 - VRS Group Life Insurance | .00 | .00 | 715.00 | 715.00 | 1,060.00 | 345.00 |
| 30-115-61-10-2-180-72510 - Hybrid Disability Insurance | .00 | .00 | 127.00 | .00 | .00 | .00 |
| 30-115-61-10-2-180-72750 - VRS Retiree Health Care Credit | .00 | .00 | 645.70 | 646.00 | 957.00 | 311.00 |
| Program 180 - Pre-K Non- Sp Ed Totals | \$0.00 | \$0.00 | \$80,592.49 | \$67,671.00 | \$109,195.00 | \$41,524.00 |
| Level 2 - Elementary Totals | \$2,323,473.46 | \$2,292,941.10 | \$2,593,164.97 | \$2,706,491.00 | \$2,848,483.00 | \$141,992.00 |
| Level 8 - Pre-K | | | | | | |
| Program 180 - Pre-K Non- Sp Ed | | | | | | |
| 30-115-61-10-8-180-71120 - Compensation-Instructional Salaries | .00 | .00 | 15,524.54 | .00 | .00 | .00 |
| 30-115-61-10-8-180-71151 - Compensation-Instructional Asst | .00 | .00 | 50.00 | .00 | .00 | .00 |
| 30-115-61-10-8-180-72100 - FICA | .00 | .00 | 1,157.67 | .00 | .00 | .00 |
| 30-115-61-10-8-180-72220 - VRS Hybrid Pension Contribution | .00 | .00 | 880.98 | .00 | .00 | .00 |
| 30-115-61-10-8-180-72300 - Group Health and Dental Insurance | .00 | .00 | 2,839.15 | .00 | .00 | .00 |

General Fund Expense Budget

Budget Year 2025

| G/L Account - Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Actual Amount | 2024 Adopted Budget | 2025 City Council/Board Approval | Difference Vs 2024 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 | | | | | | |
| 30-115-61-10-8-180-72400 - VRS Group Life Insurance | .00 | .00 | 71.03 | .00 | .00 | .00 |
| 30-115-61-10-8-180-72510 - Hybrid Disability Insurance | .00 | .00 | 12.62 | .00 | .00 | .00 |
| 30-115-61-10-8-180-72750 - VRS Retiree Health Care Credit | .00 | .00 | 64.14 | .00 | .00 | .00 |
| 30-115-61-10-8-180-73255 - Professional Development | .00 | .00 | 1,351.26 | .00 | .00 | .00 |
| 30-115-61-10-8-180-76435 - Supplies - Instructional | .00 | .00 | 8,632.45 | .00 | .00 | .00 |
| Program 180 - Pre-K Non- Sp Ed Totals | \$0.00 | \$0.00 | \$30,583.84 | \$0.00 | \$0.00 | \$0.00 |
| Level 8 - Pre-K Totals | \$0.00 | \$0.00 | \$30,583.84 | \$0.00 | \$0.00 | \$0.00 |
| Sub-Function 10 - Classroom Instruction Totals | \$2,323,473.46 | \$2,292,941.10 | \$2,623,748.81 | \$2,706,491.00 | \$2,848,483.00 | \$141,992.00 |
| Sub-Function 21 - Student Guidance | | | | | | |
| Level 2 - Elementary | | | | | | |
| Program 110 - Regular Instruction | | | | | | |
| 30-115-61-21-2-110-71124 - Compensation-Guidance Counselors | 59,019.22 | 77,681.17 | 83,103.61 | 87,478.00 | 97,730.00 | 10,252.00 |
| 30-115-61-21-2-110-71665 - Bonus Payments To Teachers | 1,470.60 | .00 | 1,838.25 | .00 | .00 | .00 |
| 30-115-61-21-2-110-72100 - FICA | 4,577.19 | 5,732.41 | 6,257.97 | 6,692.00 | 7,476.00 | 784.00 |
| 30-115-61-21-2-110-72210 - VRS Pension Contribution | 9,818.65 | 12,974.05 | 13,811.86 | 14,539.00 | 16,243.00 | 1,704.00 |
| 30-115-61-21-2-110-72300 - Group Health and Dental Insurance | 10,129.75 | 12,182.67 | 12,585.68 | 3,529.00 | 3,529.00 | .00 |
| 30-115-61-21-2-110-72400 - VRS Group Life Insurance | 791.63 | 1,046.14 | 1,113.59 | 1,172.00 | 1,310.00 | 138.00 |
| 30-115-61-21-2-110-72750 - VRS Retiree Health Care Credit | 714.82 | 944.58 | 1,005.57 | 1,058.00 | 1,183.00 | 125.00 |
| 30-115-61-21-2-110-76195 - Career Education | .00 | 127.02 | 208.52 | 135.00 | 135.00 | .00 |
| 30-115-61-21-2-110-76285 - Guidance | 116.09 | 307.50 | 261.29 | 275.00 | 275.00 | .00 |
| Program 110 - Regular Instruction Totals | \$86,637.95 | \$110,995.54 | \$120,186.34 | \$114,878.00 | \$127,881.00 | \$13,003.00 |
| Program 120 - Special Education | | | | | | |
| 30-115-61-21-2-120-71124 - Compensation-Guidance Counselors | 3,106.28 | 4,088.48 | 4,373.87 | .00 | .00 | .00 |
| 30-115-61-21-2-120-71665 - Bonus Payments To Teachers | 77.40 | .00 | 96.75 | .00 | .00 | .00 |
| 30-115-61-21-2-120-72100 - FICA | 240.91 | 301.71 | 329.37 | .00 | .00 | .00 |
| 30-115-61-21-2-120-72210 - VRS Pension Contribution | 516.77 | 682.85 | 726.94 | .00 | .00 | .00 |
| 30-115-61-21-2-120-72300 - Group Health and Dental Insurance | 533.15 | 641.19 | 662.40 | .00 | .00 | .00 |
| 30-115-61-21-2-120-72400 - VRS Group Life Insurance | 41.66 | 55.06 | 58.61 | .00 | .00 | .00 |
| 30-115-61-21-2-120-72750 - VRS Retiree Health Care Credit | 37.62 | 49.72 | 52.93 | .00 | .00 | .00 |
| 30-115-61-21-2-120-76195 - Career Education | .00 | 6.69 | 10.98 | .00 | .00 | .00 |

General Fund Expense Budget

Budget Year 2025

| G/L Account - Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Actual Amount | 2024 Adopted Budget | 2025 City Council/Board Approval | Difference Vs 2024 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 | | | | | | |
| 30-115-61-21-2-120-76285 - Guidance | 6.11 | 16.18 | 13.75 | .00 | .00 | .00 |
| Program 120 - Special Education Totals | \$4,559.90 | \$5,841.88 | \$6,325.60 | \$0.00 | \$0.00 | \$0.00 |
| Level 2 - Elementary Totals | \$91,197.85 | \$116,837.42 | \$126,511.94 | \$114,878.00 | \$127,881.00 | \$13,003.00 |
| Sub-Function 21 - Student Guidance Totals | \$91,197.85 | \$116,837.42 | \$126,511.94 | \$114,878.00 | \$127,881.00 | \$13,003.00 |
| Sub-Function 32 - Instr. Sup. - Media Services | | | | | | |
| Level 2 - Elementary | | | | | | |
| Program 110 - Regular Instruction | | | | | | |
| 30-115-61-32-2-110-71122 - Compensation-Librarians | 66,948.05 | 71,552.46 | 76,122.05 | 76,104.00 | 81,549.00 | 5,445.00 |
| 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 | 1,548.00 | .00 | 1,548.00 | .00 | .00 | .00 |
| 30-115-61-32-2-110-72100 - FICA | 5,533.03 | 5,667.80 | 6,020.12 | 5,822.00 | 6,238.00 | 416.00 |
| 30-115-61-32-2-110-72210 - VRS Pension Contribution | 11,003.52 | 11,716.30 | 12,472.80 | 12,648.00 | 13,553.00 | 905.00 |
| 30-115-61-32-2-110-72300 - Group Health and Dental Insurance | 6,085.68 | 6,646.72 | 7,540.48 | 8,529.00 | 8,529.00 | .00 |
| 30-115-61-32-2-110-72400 - VRS Group Life Insurance | 887.17 | 944.60 | 1,005.60 | 1,020.00 | 1,093.00 | 73.00 |
| 30-115-61-32-2-110-72750 - VRS Retiree Health Care Credit | 801.13 | 853.00 | 908.10 | 921.00 | 987.00 | 66.00 |
| 30-115-61-32-2-110-73130 - Repair/Maint - Audio/Visual | 219.68 | 875.95 | 849.98 | 850.00 | 850.00 | .00 |
| 30-115-61-32-2-110-76155 - Audio Visual Media | 11.99 | 1,079.65 | 1,099.19 | 1,100.00 | 1,100.00 | .00 |
| 30-115-61-32-2-110-76325 - Library Books and Supplies | 17.84 | 1,539.73 | 1,522.21 | 1,470.00 | 1,575.00 | 105.00 |
| 30-115-61-32-2-110-76330 - Library Reference Materials | 953.19 | 953.19 | 965.44 | 965.00 | 1,110.00 | 145.00 |
| 30-115-61-32-2-110-76355 - Periodicals | 18.00 | 106.00 | 108.92 | 200.00 | 200.00 | .00 |
| Program 110 - Regular Instruction Totals | \$99,027.28 | \$106,935.40 | \$115,162.89 | \$109,629.00 | \$116,784.00 | \$7,155.00 |
| Level 2 - Elementary Totals | \$99,027.28 | \$106,935.40 | \$115,162.89 | \$109,629.00 | \$116,784.00 | \$7,155.00 |
| Sub-Function 32 - Instr. Sup. - Media Services Totals | \$99,027.28 | \$106,935.40 | \$115,162.89 | \$109,629.00 | \$116,784.00 | \$7,155.00 |
| Sub-Function 41 - Admin. Principals Office | | | | | | |
| Level 2 - Elementary | | | | | | |
| Program 110 - Regular Instruction | | | | | | |
| 30-115-61-41-2-110-71126 - Compensation-Principals | 102,280.29 | 107,807.04 | 113,190.00 | 113,190.00 | 121,226.00 | 8,036.00 |
| 30-115-61-41-2-110-71127 - Compensation-Asst Principals | 62,840.55 | 70,994.39 | 70,419.38 | 70,755.00 | 79,265.00 | 8,510.00 |
| 30-115-61-41-2-110-71150 - Compensation-Clerical | 34,680.00 | 39,004.03 | 45,591.06 | 45,335.00 | 48,552.00 | 3,217.00 |

General Fund Expense Budget

Budget Year 2025

| G/L Account - Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Actual Amount | 2024 Adopted Budget | 2025 City Council/Board Approval | Difference Vs 2024 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 | | | | | | |
| 30-115-61-41-2-110-71200 - Compensation-OT | 276.73 | 651.07 | 670.21 | 2,000.00 | 2,000.00 | .00 |
| 30-115-61-41-2-110-71520 - Compensation-Substitutes | .00 | 1,072.88 | 1,766.64 | .00 | .00 | .00 |
| 30-115-61-41-2-110-71522 - Compensation-REWIP Retirees | 12,016.05 | 12,946.53 | 12,373.20 | .00 | .00 | .00 |
| 30-115-61-41-2-110-71665 - Bonus Payments To Teachers | 4,644.00 | .00 | 4,644.00 | .00 | .00 | .00 |
| 30-115-61-41-2-110-72100 - FICA | 15,604.30 | 17,165.87 | 18,030.07 | 17,693.00 | 19,205.00 | 1,512.00 |
| 30-115-61-41-2-110-72210 - VRS Pension Contribution | 27,416.38 | 29,716.82 | 30,405.46 | 38,106.00 | 28,974.00 | (9,132.00) |
| 30-115-61-41-2-110-72220 - VRS Hybrid Pension Contribution | 5,755.56 | 6,531.00 | 7,534.68 | .00 | 12,417.00 | 12,417.00 |
| 30-115-61-41-2-110-72300 - Group Health and Dental Insurance | 20,359.12 | 21,805.54 | 17,748.72 | 25,588.00 | 25,588.00 | .00 |
| 30-115-61-41-2-110-72400 - VRS Group Life Insurance | 2,674.52 | 2,922.40 | 3,058.94 | 3,072.00 | 3,337.00 | 265.00 |
| 30-115-61-41-2-110-72510 - Hybrid Disability Insurance | 82.38 | 93.48 | 107.88 | .00 | .00 | .00 |
| 30-115-61-41-2-110-72750 - VRS Retiree Health Care Credit | 2,415.04 | 2,638.99 | 2,762.08 | 2,774.00 | 3,013.00 | 239.00 |
| 30-115-61-41-2-110-73160 - Repair/Maint - School Office Equipment | 17,701.99 | 10,058.90 | 10,163.47 | 15,155.00 | 15,155.00 | .00 |
| 30-115-61-41-2-110-73161 - Lease Offset | .00 | .00 | (2,287.32) | .00 | .00 | .00 |
| 30-115-61-41-2-110-75521 - Travel-Principals | 239.00 | 626.33 | 1,461.27 | 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 | .00 | 17,334.94 | .00 | .00 | .00 |
| Program 110 - Regular Instruction Totals | \$309,224.91 | \$324,274.27 | \$355,213.68 | \$334,908.00 | \$359,972.00 | \$25,064.00 |
| Level 2 - Elementary Totals | \$309,224.91 | \$324,274.27 | \$355,213.68 | \$334,908.00 | \$359,972.00 | \$25,064.00 |
| Sub-Function 41 - Admin. Principals Office Totals | \$309,224.91 | \$324,274.27 | \$355,213.68 | \$334,908.00 | \$359,972.00 | \$25,064.00 |
| Function 61 - Instruction Totals | \$2,822,923.50 | \$2,840,988.19 | \$3,220,637.32 | \$3,265,906.00 | \$3,453,120.00 | \$187,214.00 |
| 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 | 548.29 | 457.71 | 349.67 | 567.00 | 567.00 | .00 |
| Program 222 - Health Services Totals | \$548.29 | \$457.71 | \$349.67 | \$567.00 | \$567.00 | \$0.00 |
| Level 9 - District Wide Totals | \$548.29 | \$457.71 | \$349.67 | \$567.00 | \$567.00 | \$0.00 |
| Sub-Function 62 - Admin, Attend. & Health Totals | \$548.29 | \$457.71 | \$349.67 | \$567.00 | \$567.00 | \$0.00 |
| Function 62 - Administration, Attend. & Health Totals | \$548.29 | \$457.71 | \$349.67 | \$567.00 | \$567.00 | \$0.00 |

General Fund Expense Budget

Budget Year 2025

| G/L Account - Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Actual Amount | 2024 Adopted Budget | 2025 City Council/Board Approval | Difference Vs 2024 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 | 110,828.10 | 105,419.92 | 116,531.19 | 114,978.00 | 137,796.00 | 22,818.00 |
| 30-115-64-64-9-420-71200 - Compensation-OT | 14,431.44 | 10,247.23 | 10,922.08 | 8,500.00 | 8,500.00 | .00 |
| 30-115-64-64-9-420-71520 - Compensation-Substitutes | 32.76 | .00 | .00 | 1,000.00 | 1,000.00 | .00 |
| 30-115-64-64-9-420-71665 - Bonus Payments To Teachers | 5,418.00 | .00 | 4,644.00 | .00 | .00 | .00 |
| 30-115-64-64-9-420-72100 - FICA | 9,584.00 | 8,126.38 | 9,658.40 | 9,523.00 | 11,268.00 | 1,745.00 |
| 30-115-64-64-9-420-72210 - VRS Pension Contribution | 9,139.14 | 9,389.16 | 9,821.28 | 10,363.00 | 12,578.00 | 2,215.00 |
| 30-115-64-64-9-420-72220 - VRS Hybrid Pension Contribution | 643.06 | 454.00 | 541.74 | .00 | .00 | .00 |
| 30-115-64-64-9-420-72300 - Group Health and Dental Insurance | 26,314.87 | 33,753.28 | 28,492.13 | 17,363.00 | 17,363.00 | .00 |
| 30-115-64-64-9-420-72400 - VRS Group Life Insurance | 1,404.23 | 1,332.26 | 1,540.68 | 1,541.00 | 1,846.00 | 305.00 |
| 30-115-64-64-9-420-72510 - Hybrid Disability Insurance | 147.45 | 104.20 | 149.04 | .00 | .00 | .00 |
| 30-115-64-64-9-420-72700 - Workers Compensation | 754.00 | 731.00 | 745.67 | 1,000.00 | 1,000.00 | .00 |
| 30-115-64-64-9-420-72750 - VRS Retiree Health Care Credit | 985.38 | 1,165.72 | 1,331.76 | 1,332.00 | 1,588.00 | 256.00 |
| 30-115-64-64-9-420-72850 - OPEB ARC | 460.90 | 515.00 | 760.00 | .00 | .00 | .00 |
| 30-115-64-64-9-420-73180 - Repair/Maint - Other Contracted | 9,920.62 | 16,637.27 | 23,184.81 | 18,142.00 | 21,108.00 | 2,966.00 |
| 30-115-64-64-9-420-74900 - Building Maintenance -City | 37,097.69 | 39,825.98 | 64,874.25 | 33,200.00 | 33,200.00 | .00 |
| 30-115-64-64-9-420-75001 - Telecom/ Internet Services | 4,033.08 | 4,155.20 | 3,134.95 | 5,000.00 | 5,000.00 | .00 |
| 30-115-64-64-9-420-75004 - Utilities - Electric | 65,296.54 | 71,952.31 | 73,747.34 | 82,000.00 | 82,000.00 | .00 |
| 30-115-64-64-9-420-75005 - Utilities - Natural Gas | 12,607.45 | 15,347.60 | 19,332.55 | 18,000.00 | 18,000.00 | .00 |
| 30-115-64-64-9-420-75009 - Utilities - Water and Sewer | 7,436.58 | 10,930.59 | 8,402.75 | 10,550.00 | 10,550.00 | .00 |
| 30-115-64-64-9-420-76055 - Machines, Equipment and Tools < \$5,000 | 5,062.64 | 1,696.25 | 1,814.58 | 1,708.00 | 1,708.00 | .00 |
| 30-115-64-64-9-420-76110 - Supplies - Operational | 13,325.06 | 13,288.42 | 21,498.21 | 15,000.00 | 15,000.00 | .00 |
| Program 420 - Building Services Totals | \$334,922.99 | \$345,071.77 | \$401,127.41 | \$349,200.00 | \$379,505.00 | \$30,305.00 |
| Program 430 - Grounds Services | | | | | | |
| 30-115-64-64-9-430-74910 - Grounds Maintenance-City | 12,413.61 | 11,923.28 | 44,796.10 | 14,340.00 | 14,340.00 | .00 |
| Program 430 - Grounds Services Totals | \$12,413.61 | \$11,923.28 | \$44,796.10 | \$14,340.00 | \$14,340.00 | \$0.00 |
| Level 9 - District Wide Totals | \$347,336.60 | \$356,995.05 | \$445,923.51 | \$363,540.00 | \$393,845.00 | \$30,305.00 |
| Sub-Function 64 - Operation & Maintenance Totals | \$347,336.60 | \$356,995.05 | \$445,923.51 | \$363,540.00 | \$393,845.00 | \$30,305.00 |
| Function 64 - Operation & Maintenance Totals | \$347,336.60 | \$356,995.05 | \$445,923.51 | \$363,540.00 | \$393,845.00 | \$30,305.00 |
| Function 68 - Technology | | | | | | |
| Sub-Function 10 - Classroom Instruction | | | | | | |
| Level 9 - District Wide | | | | | | |
| Program 800 - Technology | | | | | | |
| 30-115-68-10-9-800-71139 - Compensation-ITRT | 16,452.30 | 17,509.83 | 33,955.72 | 36,742.00 | 39,335.00 | 2,593.00 |

General Fund Expense Budget

Budget Year 2025

| G/L Account - Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Actual Amount | 2024 Adopted Budget | 2025 City Council/Board Approval | Difference Vs 2024 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 | 387.00 | .00 | 774.00 | .00 | .00 | .00 |
| 30-115-68-10-9-800-72100 - FICA | 1,237.39 | 1,310.15 | 2,621.84 | 2,811.00 | 3,009.00 | 198.00 |
| 30-115-68-10-9-800-72210 - VRS Pension Contribution | 2,694.96 | 2,868.10 | 5,495.86 | 6,107.00 | 6,537.00 | 430.00 |
| 30-115-68-10-9-800-72300 - Group Health and Dental Insurance | 2,002.16 | 1,998.16 | 4,019.14 | 2,486.00 | 2,486.00 | .00 |
| 30-115-68-10-9-800-72400 - VRS Group Life Insurance | 217.26 | 231.30 | 443.16 | 492.00 | 527.00 | 35.00 |
| 30-115-68-10-9-800-72750 - VRS Retiree Health Care Credit | 196.24 | 208.80 | 400.14 | 445.00 | 476.00 | 31.00 |
| 30-115-68-10-9-800-73175 - Repair/Maint- Computer | 2,155.23 | 2,736.56 | 63.89 | 2,100.00 | 2,100.00 | .00 |
| 30-115-68-10-9-800-76305 - ITRT | .00 | 265.96 | 289.87 | 300.00 | 300.00 | .00 |
| 30-115-68-10-9-800-76515 - Software-Instructional | 2,132.63 | 2,925.00 | 2,987.75 | 2,505.00 | 4,955.00 | 2,450.00 |
| 30-115-68-10-9-800-76530 - Computer Supplies | 2,993.70 | 3,245.62 | 4,270.94 | 2,750.00 | 2,750.00 | .00 |
| 30-115-68-10-9-800-76545 - Technology Repair and Replace | .00 | 151,923.44 | 5,413.85 | .00 | .00 | .00 |
| 30-115-68-10-9-800-78050 - Technology Addl VPSA Eligible | 20,146.33 | 1,194.56 | 31,410.05 | 20,600.00 | .00 | (20,600.00) |
| Program 800 - Technology Totals | \$50,615.20 | \$186,417.48 | \$92,146.21 | \$77,338.00 | \$62,475.00 | (\$14,863.00) |
| Level 9 - District Wide Totals | \$50,615.20 | \$186,417.48 | \$92,146.21 | \$77,338.00 | \$62,475.00 | (\$14,863.00) |
| Sub-Function 10 - Classroom Instruction Totals | \$50,615.20 | \$186,417.48 | \$92,146.21 | \$77,338.00 | \$62,475.00 | (\$14,863.00) |
| Function 68 - Technology Totals | \$50,615.20 | \$186,417.48 | \$92,146.21 | \$77,338.00 | \$62,475.00 | (\$14,863.00) |
| Locations 115 - South Salem Elementary Totals | \$3,221,423.59 | \$3,384,858.43 | \$3,759,056.71 | \$3,707,351.00 | \$3,910,007.00 | \$202,656.00 |



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East Salem Elementary

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General Fund Expense Budget

Budget Year 2025

| G/L Account - Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Actual Amount | 2024 Adopted Budget | 2025 City Council/Board Approval | Difference Vs 2024 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 | 1,541,945.00 | 1,584,394.07 | 1,583,995.73 | 1,550,113.00 | 1,701,292.00 | 151,179.00 |
| 30-116-61-10-2-110-71151 - Compensation-Instructional Asst | 82,870.16 | 100,393.30 | 135,232.56 | 132,538.00 | 139,940.00 | 7,402.00 |
| 30-116-61-10-2-110-71200 - Compensation-OT | .00 | .00 | 10.71 | .00 | .00 | .00 |
| 30-116-61-10-2-110-71520 - Compensation-Substitutes | 23,375.33 | 51,175.18 | 84,642.07 | 36,000.00 | 60,000.00 | 24,000.00 |
| 30-116-61-10-2-110-71522 - Compensation-REWIP Retirees | 6,687.01 | 6,020.13 | 17,671.62 | 40,275.00 | 34,575.00 | (5,700.00) |
| 30-116-61-10-2-110-71650 - Compensation-NBC Teacher Bonus | 10,000.00 | 10,000.00 | 10,000.00 | 5,000.00 | 10,000.00 | 5,000.00 |
| 30-116-61-10-2-110-71665 - Bonus Payments To Teachers | 50,310.00 | .00 | 27,144.48 | .00 | .00 | .00 |
| 30-116-61-10-2-110-72100 - FICA | 122,621.81 | 127,102.31 | 135,579.98 | 134,940.00 | 148,854.00 | 13,914.00 |
| 30-116-61-10-2-110-72210 - VRS Pension Contribution | 228,887.24 | 227,668.02 | 216,254.74 | 279,657.00 | 214,209.00 | (65,448.00) |
| 30-116-61-10-2-110-72220 - VRS Hybrid Pension Contribution | 40,449.92 | 51,616.00 | 68,495.92 | .00 | 91,804.00 | 91,804.00 |
| 30-116-61-10-2-110-72300 - Group Health and Dental Insurance | 232,529.02 | 226,321.38 | 257,920.94 | 232,508.00 | 232,508.00 | .00 |
| 30-116-61-10-2-110-72400 - VRS Group Life Insurance | 21,715.37 | 22,517.35 | 23,256.83 | 22,548.00 | 24,673.00 | 2,125.00 |
| 30-116-61-10-2-110-72510 - Hybrid Disability Insurance | 579.32 | 739.20 | 1,047.35 | .00 | .00 | .00 |
| 30-116-61-10-2-110-72600 - Unemployment Compensation | 954.48 | .00 | .00 | .00 | .00 | .00 |
| 30-116-61-10-2-110-72700 - Workers Compensation | 9,087.00 | 8,806.00 | 9,942.34 | 10,000.00 | 10,000.00 | .00 |
| 30-116-61-10-2-110-72750 - VRS Retiree Health Care Credit | 19,608.85 | 20,333.06 | 20,975.10 | 20,360.00 | 22,279.00 | 1,919.00 |
| 30-116-61-10-2-110-72800 - Termination Pay for Vac/Sick Leave | 4,320.00 | 6,823.60 | 3,270.00 | .00 | .00 | .00 |
| 30-116-61-10-2-110-72850 - OPEB ARC | 10,427.90 | 9,785.00 | 10,129.00 | .00 | .00 | .00 |
| 30-116-61-10-2-110-73153 - Repair & Maint - Music Dept | 272.12 | 285.55 | 378.81 | 352.00 | .00 | (352.00) |
| 30-116-61-10-2-110-73154 - Repair & Maint - PE Equipment | .00 | 132.88 | 490.00 | 848.00 | 398.00 | (450.00) |
| 30-116-61-10-2-110-76010 - Agenda Books | 1,102.00 | 1,000.00 | 1,000.00 | 1,000.00 | 1,275.00 | 275.00 |
| 30-116-61-10-2-110-76015 - Allotment | 19,748.21 | 20,858.77 | 25,363.91 | 19,826.00 | 19,969.00 | 143.00 |
| 30-116-61-10-2-110-76045 - Furniture and Equip <\$5,000 | 1,747.78 | 2,029.68 | 996.41 | 4,487.00 | 4,487.00 | .00 |
| 30-116-61-10-2-110-76085 - School Improvement | 87.98 | .00 | 97.90 | 100.00 | 100.00 | .00 |
| 30-116-61-10-2-110-76135 - Art Supplies and Equipment <\$5,000 | 1,580.59 | 1,393.38 | 1,145.19 | 1,263.00 | 1,263.00 | .00 |
| 30-116-61-10-2-110-76195 - Career Education | 44.35 | 58.96 | .00 | .00 | .00 | .00 |
| 30-116-61-10-2-110-76350 - Music | 342.40 | 347.42 | 362.28 | 354.00 | 400.00 | 46.00 |
| 30-116-61-10-2-110-76360 - Physical Education | 448.00 | 601.00 | 696.14 | 480.00 | 480.00 | .00 |
| 30-116-61-10-2-110-76365 - Reading | 185.72 | 323.67 | 419.00 | 490.00 | 406.00 | (84.00) |
| 30-116-61-10-2-110-76485 - Supplies - Kindergarten | 625.04 | 698.08 | 783.03 | 535.00 | 414.00 | (121.00) |
| 30-116-61-10-2-110-76490 - Supplies - First Grade | 668.48 | 757.22 | 621.71 | 736.00 | 793.00 | 57.00 |
| 30-116-61-10-2-110-76495 - Supplies - Second Grade | 359.40 | 430.88 | 825.84 | 860.00 | 912.00 | 52.00 |
| 30-116-61-10-2-110-76500 - Supplies - Third Grade | 887.64 | 573.00 | 355.00 | 780.00 | 480.00 | (300.00) |

General Fund Expense Budget

Budget Year 2025

| G/L Account - Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Actual Amount | 2024 Adopted Budget | 2025 City Council/Board Approval | Difference Vs 2024 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 | | | | | | |
| 30-116-61-10-2-110-76505 - Supplies - Fourth Grade | 591.20 | 678.26 | 527.12 | 264.00 | 749.00 | 485.00 |
| 30-116-61-10-2-110-76510 - Supplies - Fifth Grade | 478.57 | 525.00 | 225.00 | 639.00 | 467.00 | (172.00) |
| Program 110 - Regular Instruction Totals | \$2,435,537.89 | \$2,484,388.35 | \$2,639,856.71 | \$2,496,953.00 | \$2,722,727.00 | \$225,774.00 |
| Program 120 - Special Education | | | | | | |
| 30-116-61-10-2-120-71120 - Compensation-Instructional Salaries | 142,393.29 | 188,079.19 | 197,430.00 | 193,830.00 | 241,852.00 | 48,022.00 |
| 30-116-61-10-2-120-71151 - Compensation-Instructional Asst | 32,083.83 | 37,844.18 | 43,686.46 | 43,644.00 | 108,681.00 | 65,037.00 |
| 30-116-61-10-2-120-71520 - Compensation-Substitutes | 345.50 | .00 | 125.63 | .00 | .00 | .00 |
| 30-116-61-10-2-120-71522 - Compensation-REWIP Retirees | 5,395.89 | 6,057.63 | 6,013.33 | .00 | .00 | .00 |
| 30-116-61-10-2-120-71665 - Bonus Payments To Teachers | 7,740.00 | .00 | 10,836.00 | .00 | .00 | .00 |
| 30-116-61-10-2-120-72100 - FICA | 14,100.91 | 17,686.56 | 19,583.01 | 18,167.00 | 26,816.00 | 8,649.00 |
| 30-116-61-10-2-120-72210 - VRS Pension Contribution | 3,024.54 | 3,541.70 | 3,999.70 | 39,468.00 | 17,478.00 | (21,990.00) |
| 30-116-61-10-2-120-72220 - VRS Hybrid Pension Contribution | 26,039.25 | 33,660.83 | 35,468.66 | .00 | 40,781.00 | 40,781.00 |
| 30-116-61-10-2-120-72300 - Group Health and Dental Insurance | 28,460.40 | 38,387.04 | 37,429.20 | 22,080.00 | 22,080.00 | .00 |
| 30-116-61-10-2-120-72400 - VRS Group Life Insurance | 2,343.34 | 2,999.45 | 3,182.10 | 3,182.00 | 4,697.00 | 1,515.00 |
| 30-116-61-10-2-120-72510 - Hybrid Disability Insurance | 372.81 | 482.09 | 507.80 | .00 | .00 | .00 |
| 30-116-61-10-2-120-72600 - Unemployment Compensation | 77.50 | 756.00 | .00 | .00 | .00 | .00 |
| 30-116-61-10-2-120-72750 - VRS Retiree Health Care Credit | 2,115.90 | 2,708.52 | 2,873.50 | 2,873.00 | 4,241.00 | 1,368.00 |
| 30-116-61-10-2-120-76390 - Sp Ed LD | 376.55 | 600.00 | 329.00 | 305.00 | 545.00 | 240.00 |
| 30-116-61-10-2-120-76400 - Sp Ed ED Preschool | 596.52 | 654.56 | 522.00 | .00 | .00 | .00 |
| 30-116-61-10-2-120-76438 - Supplies - EL | 138.37 | 271.86 | 192.88 | 234.00 | 185.00 | (49.00) |
| Program 120 - Special Education Totals | \$265,604.60 | \$333,729.61 | \$362,179.27 | \$323,783.00 | \$467,356.00 | \$143,573.00 |
| Program 140 - Gifted | | | | | | |
| 30-116-61-10-2-140-72100 - FICA | .00 | .00 | 14.04 | .00 | .00 | .00 |
| 30-116-61-10-2-140-72800 - Termination Pay for Vac/Sick Leave | .00 | .00 | 183.33 | .00 | .00 | .00 |
| Program 140 - Gifted Totals | \$0.00 | \$0.00 | \$197.37 | \$0.00 | \$0.00 | \$0.00 |
| Program 180 - Pre-K Non- Sp Ed | | | | | | |
| 30-116-61-10-2-180-71110 - Compensation-Administrative | 15,319.73 | 18,038.32 | 15,392.05 | 17,949.00 | 19,223.00 | 1,274.00 |
| 30-116-61-10-2-180-71120 - Compensation-Instructional Salaries | 153,637.58 | 171,957.00 | 120,494.04 | 120,494.00 | 63,245.00 | (57,249.00) |
| 30-116-61-10-2-180-71665 - Bonus Payments To Teachers | 8,127.00 | .00 | 3,483.00 | .00 | .00 | .00 |
| 30-116-61-10-2-180-72100 - FICA | 11,826.78 | 12,498.56 | 8,985.87 | 10,591.00 | 6,309.00 | (4,282.00) |
| 30-116-61-10-2-180-72210 - VRS Pension Contribution | 19,901.00 | 22,017.50 | 13,163.38 | 23,009.00 | 9,594.00 | (13,415.00) |
| 30-116-61-10-2-180-72220 - VRS Hybrid Pension Contribution | 8,215.57 | 9,273.80 | 9,845.70 | .00 | 4,112.00 | 4,112.00 |
| 30-116-61-10-2-180-72300 - Group Health and Dental Insurance | 23,517.94 | 26,248.00 | 19,957.78 | 21,634.00 | 21,634.00 | .00 |

General Fund Expense Budget

Budget Year 2025

| G/L Account - Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Actual Amount | 2024 Adopted Budget | 2025 City Council/Board Approval | Difference Vs 2024 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 | 2,266.91 | 2,522.90 | 1,855.06 | 1,855.00 | 1,105.00 | (750.00) |
| 30-116-61-10-2-180-72510 - Hybrid Disability Insurance | 117.64 | 132.80 | 141.00 | .00 | .00 | .00 |
| 30-116-61-10-2-180-72750 - VRS Retiree Health Care Credit | 2,046.99 | 2,278.20 | 1,675.14 | 1,675.00 | 998.00 | (677.00) |
| 30-116-61-10-2-180-73255 - Professional Development | 592.09 | .00 | .00 | .00 | .00 | .00 |
| Program 180 - Pre-K Non- Sp Ed Totals | \$245,569.23 | \$264,967.08 | \$194,993.02 | \$197,207.00 | \$126,220.00 | (\$70,987.00) |
| Level 2 - Elementary Totals | \$2,946,711.72 | \$3,083,085.04 | \$3,197,226.37 | \$3,017,943.00 | \$3,316,303.00 | \$298,360.00 |
| Level 8 - Pre-K | | | | | | |
| Program 180 - Pre-K Non- Sp Ed | | | | | | |
| 30-116-61-10-8-180-71120 - Compensation-Instructional Salaries | 8,828.84 | .00 | 50.00 | .00 | .00 | .00 |
| 30-116-61-10-8-180-71151 - Compensation-Instructional Asst | 13,635.76 | 10,839.48 | 24,256.53 | 19,578.00 | 20,968.00 | 1,390.00 |
| 30-116-61-10-8-180-71200 - Compensation-OT | .00 | .00 | 196.13 | .00 | .00 | .00 |
| 30-116-61-10-8-180-71520 - Compensation-Substitutes | .00 | .00 | 474.20 | .00 | .00 | .00 |
| 30-116-61-10-8-180-71665 - Bonus Payments To Teachers | 1,548.00 | .00 | 1,548.00 | .00 | .00 | .00 |
| 30-116-61-10-8-180-72100 - FICA | 1,424.70 | 804.81 | 2,073.04 | 1,498.00 | 1,604.00 | 106.00 |
| 30-116-61-10-8-180-72210 - VRS Pension Contribution | 1,036.88 | .00 | .00 | .00 | .00 | .00 |
| 30-116-61-10-8-180-72220 - VRS Hybrid Pension Contribution | 2,347.85 | 2,741.30 | 3,355.56 | 3,254.00 | 3,485.00 | 231.00 |
| 30-116-61-10-8-180-72300 - Group Health and Dental Insurance | 6,593.98 | 6,646.72 | 9,300.94 | 6,500.00 | 6,500.00 | .00 |
| 30-116-61-10-8-180-72400 - VRS Group Life Insurance | 331.26 | 221.00 | 333.20 | 262.00 | 281.00 | 19.00 |
| 30-116-61-10-8-180-72510 - Hybrid Disability Insurance | 33.62 | 39.30 | 68.96 | .00 | .00 | .00 |
| 30-116-61-10-8-180-72750 - VRS Retiree Health Care Credit | 299.12 | 199.60 | 295.65 | 237.00 | 254.00 | 17.00 |
| 30-116-61-10-8-180-73037 - Contractual Services - Other | 1,175.06 | 3,827.52 | .00 | .00 | .00 | .00 |
| 30-116-61-10-8-180-73255 - Professional Development | (1,454.43) | .00 | 1,351.23 | .00 | .00 | .00 |
| 30-116-61-10-8-180-76435 - Supplies - Instructional | 2,377.29 | 825.82 | 5,755.23 | .00 | 500.00 | 500.00 |
| Program 180 - Pre-K Non- Sp Ed Totals | \$38,177.93 | \$26,145.55 | \$49,058.67 | \$31,329.00 | \$33,592.00 | \$2,263.00 |
| Level 8 - Pre-K Totals | \$38,177.93 | \$26,145.55 | \$49,058.67 | \$31,329.00 | \$33,592.00 | \$2,263.00 |
| Sub-Function 10 - Classroom Instruction Totals | \$2,984,889.65 | \$3,109,230.59 | \$3,246,285.04 | \$3,049,272.00 | \$3,349,895.00 | \$300,623.00 |
| Sub-Function 21 - Student Guidance | | | | | | |
| Level 2 - Elementary | | | | | | |
| Program 110 - Regular Instruction | | | | | | |
| 30-116-61-21-2-110-71124 - Compensation-Guidance Counselors | 52,752.27 | 70,971.25 | 76,019.53 | 80,021.00 | 103,882.00 | 23,861.00 |
| 30-116-61-21-2-110-71665 - Bonus Payments To Teachers | 1,470.60 | .00 | 1,838.25 | .00 | .00 | .00 |
| 30-116-61-21-2-110-72100 - FICA | 3,981.77 | 5,155.76 | 5,721.51 | 6,122.00 | 7,947.00 | 1,825.00 |

General Fund Expense Budget

Budget Year 2025

| G/L Account - Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Actual Amount | 2024 Adopted Budget | 2025 City Council/Board Approval | Difference Vs 2024 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 | | | | | | |
| 30-116-61-21-2-110-72210 - VRS Pension Contribution | 8,776.29 | 11,868.25 | 12,634.33 | 13,299.00 | 17,265.00 | 3,966.00 |
| 30-116-61-21-2-110-72300 - Group Health and Dental Insurance | 7,608.13 | 10,087.63 | 11,103.90 | 8,040.00 | 8,040.00 | .00 |
| 30-116-61-21-2-110-72400 - VRS Group Life Insurance | 707.56 | 956.74 | 1,018.59 | 1,072.00 | 1,392.00 | 320.00 |
| 30-116-61-21-2-110-72750 - VRS Retiree Health Care Credit | 638.95 | 864.02 | 919.69 | 968.00 | 1,257.00 | 289.00 |
| 30-116-61-21-2-110-76285 - Guidance | 152.95 | 137.75 | 154.00 | 197.00 | 183.00 | (14.00) |
| Program 110 - Regular Instruction Totals | \$76,088.52 | \$100,041.40 | \$109,409.80 | \$109,719.00 | \$139,966.00 | \$30,247.00 |
| Program 120 - Special Education | | | | | | |
| 30-116-61-21-2-120-71124 - Compensation-Guidance Counselors | 2,776.44 | 3,735.33 | 4,001.03 | .00 | .00 | .00 |
| 30-116-61-21-2-120-71665 - Bonus Payments To Teachers | 77.40 | .00 | 96.75 | .00 | .00 | .00 |
| 30-116-61-21-2-120-72100 - FICA | 209.57 | 271.36 | 301.13 | .00 | .00 | .00 |
| 30-116-61-21-2-120-72210 - VRS Pension Contribution | 461.91 | 624.65 | 664.97 | .00 | .00 | .00 |
| 30-116-61-21-2-120-72300 - Group Health and Dental Insurance | 400.43 | 530.93 | 584.42 | .00 | .00 | .00 |
| 30-116-61-21-2-120-72400 - VRS Group Life Insurance | 37.24 | 50.36 | 53.61 | .00 | .00 | .00 |
| 30-116-61-21-2-120-72750 - VRS Retiree Health Care Credit | 33.63 | 45.48 | 48.41 | .00 | .00 | .00 |
| 30-116-61-21-2-120-76285 - Guidance | 8.05 | 7.25 | 8.11 | .00 | .00 | .00 |
| Program 120 - Special Education Totals | \$4,004.67 | \$5,265.36 | \$5,758.43 | \$0.00 | \$0.00 | \$0.00 |
| Level 2 - Elementary Totals | \$80,093.19 | \$105,306.76 | \$115,168.23 | \$109,719.00 | \$139,966.00 | \$30,247.00 |
| Sub-Function 21 - Student Guidance Totals | \$80,093.19 | \$105,306.76 | \$115,168.23 | \$109,719.00 | \$139,966.00 | \$30,247.00 |
| Sub-Function 32 - Instr. Sup. - Media Services | | | | | | |
| Level 2 - Elementary | | | | | | |
| Program 110 - Regular Instruction | | | | | | |
| 30-116-61-32-2-110-71122 - Compensation-Librarians | 61,098.88 | 65,948.00 | 58,264.44 | 58,907.00 | 62,958.00 | 4,051.00 |
| 30-116-61-32-2-110-71665 - Bonus Payments To Teachers | 1,548.00 | .00 | 1,548.00 | .00 | .00 | .00 |
| 30-116-61-32-2-110-72100 - FICA | 4,543.33 | 5,123.09 | 4,589.58 | 4,506.00 | 4,816.00 | 310.00 |
| 30-116-61-32-2-110-72210 - VRS Pension Contribution | 10,064.10 | 10,740.00 | 9,629.30 | 9,790.00 | 10,464.00 | 674.00 |
| 30-116-61-32-2-110-72300 - Group Health and Dental Insurance | 8,008.56 | 7,999.20 | .00 | 8,040.00 | 8,040.00 | .00 |
| 30-116-61-32-2-110-72400 - VRS Group Life Insurance | 811.40 | 865.90 | 776.40 | 789.00 | 844.00 | 55.00 |
| 30-116-61-32-2-110-72750 - VRS Retiree Health Care Credit | 732.73 | 781.90 | 701.00 | 713.00 | 762.00 | 49.00 |
| 30-116-61-32-2-110-72800 - Termination Pay for Vac/Sick Leave | .00 | 5,420.00 | .00 | .00 | .00 | .00 |
| 30-116-61-32-2-110-73130 - Repair/Maint - Audio/Visual | 567.21 | 444.75 | 500.00 | 500.00 | 550.00 | 50.00 |
| 30-116-61-32-2-110-76155 - Audio Visual Media | 199.80 | .00 | 150.25 | 150.00 | 100.00 | (50.00) |
| 30-116-61-32-2-110-76325 - Library Books and Supplies | 3,477.08 | 3,216.42 | 2,787.00 | 3,700.00 | 5,000.00 | 1,300.00 |

General Fund Expense Budget

Budget Year 2025

| G/L Account - Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Actual Amount | 2024 Adopted Budget | 2025 City Council/Board Approval | Difference Vs 2024 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 | | | | | | |
| 30-116-61-32-2-110-76330 - Library Reference Materials | 953.19 | 953.19 | 1,300.00 | 1,300.00 | 1,600.00 | 300.00 |
| 30-116-61-32-2-110-76355 - Periodicals | 300.00 | 103.87 | 300.00 | 300.00 | 300.00 | .00 |
| Program 110 - Regular Instruction Totals | \$92,304.28 | \$101,596.32 | \$80,545.97 | \$88,695.00 | \$95,434.00 | \$6,739.00 |
| Level 2 - Elementary Totals | \$92,304.28 | \$101,596.32 | \$80,545.97 | \$88,695.00 | \$95,434.00 | \$6,739.00 |
| Sub-Function 32 - Instr. Sup. - Media Services Totals | \$92,304.28 | \$101,596.32 | \$80,545.97 | \$88,695.00 | \$95,434.00 | \$6,739.00 |
| Sub-Function 41 - Admin. Principals Office | | | | | | |
| Level 2 - Elementary | | | | | | |
| Program 110 - Regular Instruction | | | | | | |
| 30-116-61-41-2-110-71126 - Compensation-Principals | 99,576.48 | 105,915.00 | 111,203.04 | 111,203.00 | 119,098.00 | 7,895.00 |
| 30-116-61-41-2-110-71127 - Compensation-Asst Principals | 73,514.61 | 81,160.45 | 85,564.16 | 85,757.00 | 96,097.00 | 10,340.00 |
| 30-116-61-41-2-110-71150 - Compensation-Clerical | 44,618.61 | 51,012.58 | 57,110.35 | 55,725.00 | 50,747.00 | (4,978.00) |
| 30-116-61-41-2-110-71200 - Compensation-OT | 32.18 | 393.56 | 240.06 | 4,500.00 | 4,500.00 | .00 |
| 30-116-61-41-2-110-71520 - Compensation-Substitutes | 772.84 | 2,781.60 | 1,692.96 | .00 | .00 | .00 |
| 30-116-61-41-2-110-71665 - Bonus Payments To Teachers | 4,644.00 | .00 | 4,644.00 | .00 | .00 | .00 |
| 30-116-61-41-2-110-72100 - FICA | 15,422.48 | 16,537.02 | 18,676.36 | 19,675.00 | 20,689.00 | 1,014.00 |
| 30-116-61-41-2-110-72210 - VRS Pension Contribution | 36,218.02 | 39,457.42 | 43,012.04 | 41,996.00 | 44,200.00 | 2,204.00 |
| 30-116-61-41-2-110-72300 - Group Health and Dental Insurance | 23,618.88 | 25,503.50 | 28,509.52 | 24,120.00 | 24,120.00 | .00 |
| 30-116-61-41-2-110-72400 - VRS Group Life Insurance | 2,920.10 | 3,181.22 | 3,372.62 | 3,386.00 | 3,564.00 | 178.00 |
| 30-116-61-41-2-110-72750 - VRS Retiree Health Care Credit | 2,636.72 | 2,872.68 | 3,045.44 | 3,057.00 | 3,218.00 | 161.00 |
| 30-116-61-41-2-110-72800 - Termination Pay for Vac/Sick Leave | .00 | .00 | 10,941.20 | .00 | .00 | .00 |
| 30-116-61-41-2-110-73160 - Repair/Maint - School Office Equipment | 14,295.24 | 12,119.07 | 13,089.20 | 13,000.00 | 13,000.00 | .00 |
| 30-116-61-41-2-110-73161 - Lease Offset | .00 | .00 | (2,287.32) | .00 | .00 | .00 |
| 30-116-61-41-2-110-75521 - Travel-Principals | .00 | .00 | 1,072.05 | 575.00 | 575.00 | .00 |
| 30-116-61-41-2-110-75803 - Dues-Accreditation | .00 | .00 | .00 | 350.00 | .00 | (350.00) |
| 30-116-61-41-2-110-78070 - Inception of Lease - Capital Outlay | .00 | .00 | 17,334.94 | .00 | .00 | .00 |
| Program 110 - Regular Instruction Totals | \$318,270.16 | \$340,934.10 | \$397,220.62 | \$363,344.00 | \$379,808.00 | \$16,464.00 |
| Level 2 - Elementary Totals | \$318,270.16 | \$340,934.10 | \$397,220.62 | \$363,344.00 | \$379,808.00 | \$16,464.00 |
| Sub-Function 41 - Admin. Principals Office Totals | \$318,270.16 | \$340,934.10 | \$397,220.62 | \$363,344.00 | \$379,808.00 | \$16,464.00 |

General Fund Expense Budget

Budget Year 2025

| G/L Account - Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Actual Amount | 2024 Adopted Budget | 2025 City Council/Board Approval | Difference Vs 2024 Adopted Budget |
|--|--------------------|--------------------|--------------------|---------------------|----------------------------------|-----------------------------------|
| Fund 30 - School General Fund | | | | | | |
| Locations 116 - East Salem Elementary | | | | | | |
| Function 61 - Instruction Totals | \$3,475,557.28 | \$3,657,067.77 | \$3,839,219.86 | \$3,611,030.00 | \$3,965,103.00 | \$354,073.00 |
| 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 | 559.17 | 615.55 | 591.36 | 684.00 | 684.00 | .00 |
| Program 222 - Health Services Totals | \$559.17 | \$615.55 | \$591.36 | \$684.00 | \$684.00 | \$0.00 |
| Level 9 - District Wide Totals | \$559.17 | \$615.55 | \$591.36 | \$684.00 | \$684.00 | \$0.00 |
| Sub-Function 62 - Admin, Attend. & Health Totals | \$559.17 | \$615.55 | \$591.36 | \$684.00 | \$684.00 | \$0.00 |
| Function 62 - Administration, Attend. & Health Totals | \$559.17 | \$615.55 | \$591.36 | \$684.00 | \$684.00 | \$0.00 |
| 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 | 103,341.29 | 101,742.90 | 104,397.16 | 125,784.00 | 132,451.00 | 6,667.00 |
| 30-116-64-64-9-420-71200 - Compensation-OT | 6,064.99 | 10,405.05 | 15,943.85 | 6,500.00 | 8,500.00 | 2,000.00 |
| 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 | 5,418.00 | .00 | 3,096.00 | .00 | .00 | .00 |
| 30-116-64-64-9-420-72100 - FICA | 8,003.36 | 8,146.90 | 9,184.52 | 10,234.00 | 10,898.00 | 664.00 |
| 30-116-64-64-9-420-72210 - VRS Pension Contribution | 7,453.98 | 7,496.16 | 8,112.60 | 9,019.00 | 7,711.00 | (1,308.00) |
| 30-116-64-64-9-420-72220 - VRS Hybrid Pension Contribution | .00 | 616.99 | 642.76 | .00 | 3,305.00 | 3,305.00 |
| 30-116-64-64-9-420-72300 - Group Health and Dental Insurance | 24,036.12 | 19,521.58 | 22,978.52 | 23,856.00 | 23,856.00 | .00 |
| 30-116-64-64-9-420-72400 - VRS Group Life Insurance | 1,216.11 | 1,353.55 | 1,437.00 | 1,686.00 | 1,775.00 | 89.00 |
| 30-116-64-64-9-420-72510 - Hybrid Disability Insurance | .00 | 120.16 | 151.30 | .00 | .00 | .00 |
| 30-116-64-64-9-420-72600 - Unemployment Compensation | 228.98 | .00 | .00 | .00 | .00 | .00 |
| 30-116-64-64-9-420-72700 - Workers Compensation | 754.00 | 731.00 | 745.68 | 1,000.00 | 1,000.00 | .00 |
| 30-116-64-64-9-420-72750 - VRS Retiree Health Care Credit | 815.79 | 1,173.30 | 1,235.40 | 1,441.00 | 1,518.00 | 77.00 |
| 30-116-64-64-9-420-72800 - Termination Pay for Vac/Sick Leave | .00 | 608.36 | .00 | .00 | .00 | .00 |
| 30-116-64-64-9-420-72850 - OPEB ARC | 691.35 | 515.00 | 760.00 | .00 | .00 | .00 |
| 30-116-64-64-9-420-73180 - Repair/Maint - Other Contracted | 11,552.76 | 11,495.37 | 25,324.88 | 16,308.00 | 18,941.00 | 2,633.00 |
| 30-116-64-64-9-420-74900 - Building Maintenance -City | 27,211.78 | 46,032.26 | 39,677.34 | 49,370.00 | 49,370.00 | .00 |
| 30-116-64-64-9-420-75001 - Telecom/ Internet Services | 5,114.85 | 4,975.84 | 3,442.18 | 5,000.00 | 5,000.00 | .00 |
| 30-116-64-64-9-420-75004 - Utilities - Electric | 56,265.19 | 58,522.97 | 60,345.68 | 65,000.00 | 65,000.00 | .00 |
| 30-116-64-64-9-420-75005 - Utilities - Natural Gas | 7,829.81 | 9,603.52 | 14,349.06 | 14,000.00 | 14,000.00 | .00 |
| 30-116-64-64-9-420-75009 - Utilities - Water and Sewer | 5,774.01 | 9,759.90 | 8,348.76 | 9,000.00 | 9,000.00 | .00 |
| 30-116-64-64-9-420-76055 - Machines, Equipment and Tools < \$5,000 | 4,916.75 | 512.76 | .00 | 1,500.00 | 1,500.00 | .00 |

General Fund Expense Budget

Budget Year 2025

| G/L Account - Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Actual Amount | 2024 Adopted Budget | 2025 City Council/Board Approval | Difference Vs 2024 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 | | | | | | |
| 30-116-64-64-9-420-76110 - Supplies - Operational | 16,042.18 | 25,570.71 | 32,731.89 | 15,000.00 | 17,505.00 | 2,505.00 |
| Program 420 - Building Services Totals | \$292,731.30 | \$318,904.28 | \$352,904.58 | \$356,198.00 | \$372,830.00 | \$16,632.00 |
| Program 430 - Grounds Services | | | | | | |
| 30-116-64-64-9-430-74910 - Grounds Maintenance-City | 14,631.01 | 15,667.76 | 33,304.79 | 18,460.00 | 18,460.00 | .00 |
| Program 430 - Grounds Services Totals | \$14,631.01 | \$15,667.76 | \$33,304.79 | \$18,460.00 | \$18,460.00 | \$0.00 |
| Level 9 - District Wide Totals | \$307,362.31 | \$334,572.04 | \$386,209.37 | \$374,658.00 | \$391,290.00 | \$16,632.00 |
| Sub-Function 64 - Operation & Maintenance Totals | \$307,362.31 | \$334,572.04 | \$386,209.37 | \$374,658.00 | \$391,290.00 | \$16,632.00 |
| Function 64 - Operation & Maintenance Totals | \$307,362.31 | \$334,572.04 | \$386,209.37 | \$374,658.00 | \$391,290.00 | \$16,632.00 |
| Function 68 - Technology | | | | | | |
| Sub-Function 10 - Classroom Instruction | | | | | | |
| Level 9 - District Wide | | | | | | |
| Program 800 - Technology | | | | | | |
| 30-116-68-10-9-800-71139 - Compensation-ITRT | 16,452.30 | 17,509.83 | 33,955.72 | 36,742.00 | 40,516.00 | 3,774.00 |
| 30-116-68-10-9-800-71665 - Bonus Payments To Teachers | 387.00 | .00 | 774.00 | .00 | .00 | .00 |
| 30-116-68-10-9-800-72100 - FICA | 1,237.40 | 1,309.85 | 2,621.66 | 2,811.00 | 3,099.00 | 288.00 |
| 30-116-68-10-9-800-72210 - VRS Pension Contribution | 2,694.89 | 2,868.00 | 5,495.82 | 6,107.00 | 6,734.00 | 627.00 |
| 30-116-68-10-9-800-72300 - Group Health and Dental Insurance | 2,002.08 | 1,998.00 | 4,019.10 | 2,486.00 | 2,486.00 | .00 |
| 30-116-68-10-9-800-72400 - VRS Group Life Insurance | 217.36 | 231.10 | 443.06 | 492.00 | 543.00 | 51.00 |
| 30-116-68-10-9-800-72750 - VRS Retiree Health Care Credit | 196.07 | 208.80 | 400.14 | 445.00 | 490.00 | 45.00 |
| 30-116-68-10-9-800-73175 - Repair/Maint- Computer | 2,113.98 | 1,790.67 | 1,504.26 | 2,100.00 | 2,100.00 | .00 |
| 30-116-68-10-9-800-76305 - ITRT | .00 | 362.78 | 313.39 | 350.00 | 350.00 | .00 |
| 30-116-68-10-9-800-76515 - Software-Instructional | 2,634.50 | 4,450.00 | 3,802.14 | 2,375.00 | 3,550.00 | 1,175.00 |
| 30-116-68-10-9-800-76530 - Computer Supplies | 2,857.81 | 3,229.38 | 4,871.80 | 6,250.00 | 4,950.00 | (1,300.00) |
| 30-116-68-10-9-800-76545 - Technology Repair and Replace | .00 | 127,073.44 | 4,260.23 | .00 | .00 | .00 |
| 30-116-68-10-9-800-78050 - Technology Addl VPSA Eligible | 17,035.28 | 2,288.99 | 31,705.79 | 20,600.00 | 20,600.00 | .00 |
| Program 800 - Technology Totals | \$47,828.67 | \$163,320.84 | \$94,167.11 | \$80,758.00 | \$85,418.00 | \$4,660.00 |
| Level 9 - District Wide Totals | \$47,828.67 | \$163,320.84 | \$94,167.11 | \$80,758.00 | \$85,418.00 | \$4,660.00 |
| Sub-Function 10 - Classroom Instruction Totals | \$47,828.67 | \$163,320.84 | \$94,167.11 | \$80,758.00 | \$85,418.00 | \$4,660.00 |
| Function 68 - Technology Totals | \$47,828.67 | \$163,320.84 | \$94,167.11 | \$80,758.00 | \$85,418.00 | \$4,660.00 |
| Locations 116 - East Salem Elementary Totals | \$3,831,307.43 | \$4,155,576.20 | \$4,320,187.70 | \$4,067,130.00 | \$4,442,495.00 | \$375,365.00 |



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General Fund Expense Budget

Budget Year 2025

| G/L Account - Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Actual Amount | 2024 Adopted Budget | 2025 City Council/Board Approval | Difference Vs 2024 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 | 58,546.33 | 61,369.46 | 70,011.00 | 65,508.00 | 69,955.00 | 4,447.00 |
| 30-119-61-10-2-127-71151 - Compensation-Instructional Asst | 157,229.11 | 170,862.47 | 186,634.54 | 214,807.00 | 240,973.00 | 26,166.00 |
| 30-119-61-10-2-127-71665 - Bonus Payments To Teachers | 17,028.00 | .00 | 15,480.00 | .00 | .00 | .00 |
| 30-119-61-10-2-127-72100 - FICA | 15,445.61 | 16,378.50 | 19,947.63 | 21,444.00 | 23,786.00 | 2,342.00 |
| 30-119-61-10-2-127-72210 - VRS Pension Contribution | 15,101.15 | 13,050.42 | 10,887.40 | 9,317.00 | 15,503.00 | 6,186.00 |
| 30-119-61-10-2-127-72220 - VRS Hybrid Pension Contribution | 20,395.13 | 27,064.13 | 34,788.76 | 37,271.00 | 36,173.00 | (1,098.00) |
| 30-119-61-10-2-127-72300 - Group Health and Dental Insurance | 53,336.96 | 57,006.16 | 55,870.40 | 66,528.00 | 66,528.00 | .00 |
| 30-119-61-10-2-127-72400 - VRS Group Life Insurance | 2,862.03 | 3,234.29 | 3,682.67 | 3,756.00 | 4,166.00 | 410.00 |
| 30-119-61-10-2-127-72510 - Hybrid Disability Insurance | 292.12 | 387.52 | 498.24 | 269.00 | 269.00 | .00 |
| 30-119-61-10-2-127-72750 - VRS Retiree Health Care Credit | 2,584.24 | 2,920.20 | 3,325.29 | 3,392.00 | 3,762.00 | 370.00 |
| 30-119-61-10-2-127-73010 - Autism Support Services | .00 | 3,656.25 | .00 | 2,667.00 | 2,667.00 | .00 |
| 30-119-61-10-2-127-73275 - Therapeutic Services -Sp Ed | 8,049.94 | 10,446.76 | 715.11 | 8,900.00 | 8,900.00 | .00 |
| 30-119-61-10-2-127-76435 - Supplies - Instructional | 3,375.47 | 1,187.15 | 1,628.34 | 1,667.00 | 1,667.00 | .00 |
| Program 127 - Regional Sp Ed Program | \$354,246.09 | \$367,563.31 | \$403,469.38 | \$435,526.00 | \$474,349.00 | \$38,823.00 |
| Totals | | | | | | |
| Level 2 - Elementary Totals | \$354,246.09 | \$367,563.31 | \$403,469.38 | \$435,526.00 | \$474,349.00 | \$38,823.00 |
| Level 3 - Secondary | | | | | | |
| Program 127 - Regional Sp Ed Program | | | | | | |
| 30-119-61-10-3-127-71120 - Compensation-Instructional Salaries | 67,124.92 | 67,539.74 | 78,651.96 | 78,652.00 | 84,383.00 | 5,731.00 |
| 30-119-61-10-3-127-71151 - Compensation-Instructional Asst | 85,474.19 | 82,078.29 | 80,588.57 | 103,935.00 | 142,470.00 | 38,535.00 |
| 30-119-61-10-3-127-71200 - Compensation-OT | .00 | .00 | 21.44 | .00 | .00 | .00 |
| 30-119-61-10-3-127-71665 - Bonus Payments To Teachers | 9,288.00 | .00 | 6,192.00 | .00 | .00 | .00 |
| 30-119-61-10-3-127-72100 - FICA | 11,650.48 | 11,224.12 | 12,283.49 | 13,968.00 | 17,354.00 | 3,386.00 |
| 30-119-61-10-3-127-72210 - VRS Pension Contribution | 17,900.50 | 16,030.29 | 17,084.21 | 24,277.00 | 26,392.00 | 2,115.00 |
| 30-119-61-10-3-127-72220 - VRS Hybrid Pension Contribution | 7,744.81 | 8,940.42 | 9,787.68 | 6,069.00 | 11,311.00 | 5,242.00 |
| 30-119-61-10-3-127-72300 - Group Health and Dental Insurance | 32,581.62 | 25,872.24 | 28,421.49 | 39,281.00 | 39,281.00 | .00 |
| 30-119-61-10-3-127-72400 - VRS Group Life Insurance | 2,067.64 | 2,013.20 | 2,166.51 | 2,447.00 | 3,040.00 | 593.00 |
| 30-119-61-10-3-127-72510 - Hybrid Disability Insurance | 110.91 | 128.00 | 140.12 | 115.00 | 115.00 | .00 |
| 30-119-61-10-3-127-72750 - VRS Retiree Health Care Credit | 1,867.00 | 1,817.89 | 1,956.35 | 2,209.00 | 2,745.00 | 536.00 |
| 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 | 11,151.80 | 10,344.94 | 752.00 | 8,900.00 | 8,900.00 | .00 |

General Fund Expense Budget

Budget Year 2025

| G/L Account - Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Actual Amount | 2024 Adopted Budget | 2025 City Council/Board Approval | Difference Vs 2024 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 | 915.89 | 1,341.80 | 1,866.54 | 1,667.00 | 1,667.00 | .00 |
| Program 127 - Regional Sp Ed Program Totals | \$247,877.76 | \$227,330.93 | \$239,912.36 | \$284,187.00 | \$340,325.00 | \$56,138.00 |
| Level 3 - Secondary Totals | \$247,877.76 | \$227,330.93 | \$239,912.36 | \$284,187.00 | \$340,325.00 | \$56,138.00 |
| Level 4 - Middle | | | | | | |
| Program 127 - Regional Sp Ed Program | | | | | | |
| 30-119-61-10-4-127-71120 - Compensation-Instructional Salaries | 67,270.00 | 73,652.40 | 75,722.15 | 49,898.00 | 59,539.00 | 9,641.00 |
| 30-119-61-10-4-127-71151 - Compensation-Instructional Asst | 49,142.91 | 39,914.34 | 95,288.12 | 105,489.00 | 107,439.00 | 1,950.00 |
| 30-119-61-10-4-127-71665 - Bonus Payments To Teachers | 6,192.00 | .00 | 4,644.00 | .00 | .00 | .00 |
| 30-119-61-10-4-127-72100 - FICA | 8,429.38 | 7,665.33 | 12,846.17 | 11,887.00 | 12,774.00 | 887.00 |
| 30-119-61-10-4-127-72210 - VRS Pension Contribution | 11,179.01 | 11,773.30 | 6,342.38 | 20,660.00 | 8,326.00 | (12,334.00) |
| 30-119-61-10-4-127-72220 - VRS Hybrid Pension Contribution | 8,022.73 | 6,607.10 | 24,585.44 | 5,165.00 | 19,426.00 | 14,261.00 |
| 30-119-61-10-4-127-72300 - Group Health and Dental Insurance | 30,868.84 | 24,342.24 | 44,921.84 | 40,680.00 | 40,680.00 | .00 |
| 30-119-61-10-4-127-72400 - VRS Group Life Insurance | 1,548.09 | 1,481.90 | 2,493.68 | 2,082.00 | 2,238.00 | 156.00 |
| 30-119-61-10-4-127-72510 - Hybrid Disability Insurance | 114.90 | 94.70 | 352.14 | 98.00 | 98.00 | .00 |
| 30-119-61-10-4-127-72750 - VRS Retiree Health Care Credit | 1,397.92 | 1,338.10 | 2,251.68 | 1,880.00 | 2,020.00 | 140.00 |
| 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 | 11,151.80 | 9,327.44 | 368.39 | 8,900.00 | 8,900.00 | .00 |
| 30-119-61-10-4-127-76435 - Supplies - Instructional | 659.64 | 1,217.56 | 2,985.36 | 4,000.00 | 4,000.00 | .00 |
| Program 127 - Regional Sp Ed Program Totals | \$195,977.22 | \$177,414.41 | \$272,801.35 | \$253,406.00 | \$268,107.00 | \$14,701.00 |
| Level 4 - Middle Totals | \$195,977.22 | \$177,414.41 | \$272,801.35 | \$253,406.00 | \$268,107.00 | \$14,701.00 |
| Sub-Function 10 - Classroom Instruction Totals | \$798,101.07 | \$772,308.65 | \$916,183.09 | \$973,119.00 | \$1,082,781.00 | \$109,662.00 |
| Function 61 - Instruction Totals | \$798,101.07 | \$772,308.65 | \$916,183.09 | \$973,119.00 | \$1,082,781.00 | \$109,662.00 |
| Locations 119 - Regional Totals | \$798,101.07 | \$772,308.65 | \$916,183.09 | \$973,119.00 | \$1,082,781.00 | \$109,662.00 |

General Fund Expense Budget

Budget Year 2025

| G/L Account - Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Actual Amount | 2024 Adopted Budget | 2025 City Council/Board Approval | Difference Vs 2024 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 | 19,400.04 | 20,150.04 | 20,000.04 | 20,001.00 | 20,001.00 | .00 |
| 30-121-62-62-9-211-72100 - FICA | 1,484.14 | 1,541.45 | 1,530.00 | 1,531.00 | 1,531.00 | .00 |
| 30-121-62-62-9-211-73080 - Legal Services | 16,341.13 | 46,171.00 | 15,920.50 | 45,000.00 | 45,000.00 | .00 |
| 30-121-62-62-9-211-75300 - Insurance - General Liability | 44,267.00 | 37,255.00 | 36,094.00 | 38,191.00 | 38,677.00 | 486.00 |
| 30-121-62-62-9-211-75501 - Travel-Board Members | 2,170.58 | 8,571.73 | 10,986.61 | 6,000.00 | 6,000.00 | .00 |
| 30-121-62-62-9-211-75802 - Dues | 21,292.31 | 19,070.00 | 23,241.01 | 24,060.00 | 23,560.00 | (500.00) |
| Program 211 - Board Services Totals | \$104,955.20 | \$132,759.22 | \$107,772.16 | \$134,783.00 | \$134,769.00 | (\$14.00) |
| Program 212 - Exec Admin Services | | | | | | |
| 30-121-62-62-9-212-71110 - Compensation-Administrative | 77,443.38 | 84,833.64 | 91,337.92 | 88,806.00 | 98,091.00 | 9,285.00 |
| 30-121-62-62-9-212-71112 - Compensation-Superintendent | 185,222.15 | 199,454.95 | 198,486.56 | 186,305.00 | 199,453.00 | 13,148.00 |
| 30-121-62-62-9-212-71113 - Compensation-Asst Superintendent | 140,543.76 | 138,921.33 | 141,033.96 | 141,034.00 | .00 | (141,034.00) |
| 30-121-62-62-9-212-71150 - Compensation-Clerical | 88,026.91 | 94,621.70 | 105,904.29 | 109,393.00 | 117,197.00 | 7,804.00 |
| 30-121-62-62-9-212-71200 - Compensation-OT | 962.99 | 1,192.01 | 706.04 | 2,000.00 | 2,000.00 | .00 |
| 30-121-62-62-9-212-71522 - Compensation-REWIP Retirees | .00 | 7,380.00 | 6,975.00 | 18,720.00 | 27,866.00 | 9,146.00 |
| 30-121-62-62-9-212-71625 - Compensation-Travel Allowance | 2,400.00 | 3,300.00 | 3,600.00 | 3,600.00 | 3,600.00 | .00 |
| 30-121-62-62-9-212-71630 - Compensation-Phone Allowance | .00 | 1,350.00 | 1,800.00 | 1,800.00 | 1,800.00 | .00 |
| 30-121-62-62-9-212-71665 - Bonus Payments To Teachers | 6,830.42 | .00 | 6,838.76 | .00 | .00 | .00 |
| 30-121-62-62-9-212-72100 - FICA | 38,249.96 | 43,456.65 | 42,253.62 | 45,893.00 | 37,639.00 | (8,254.00) |
| 30-121-62-62-9-212-72210 - VRS Pension Contribution | 76,142.70 | 76,559.07 | 79,796.28 | 88,383.00 | 70,014.00 | (18,369.00) |
| 30-121-62-62-9-212-72220 - VRS Hybrid Pension Contribution | .00 | 714.32 | 4,805.88 | .00 | .00 | .00 |
| 30-121-62-62-9-212-72300 - Group Health and Dental Insurance | 52,390.73 | 51,994.65 | 59,896.68 | 55,784.00 | 55,815.00 | 31.00 |
| 30-121-62-62-9-212-72400 - VRS Group Life Insurance | 7,106.08 | 7,197.81 | 7,788.72 | 7,126.00 | 6,592.00 | (534.00) |
| 30-121-62-62-9-212-72500 - Disability Insurance | .00 | 1,425.95 | 1,936.90 | 2,119.00 | 2,119.00 | .00 |
| 30-121-62-62-9-212-72510 - Hybrid Disability Insurance | .00 | 10.22 | 68.88 | .00 | .00 | .00 |
| 30-121-62-62-9-212-72700 - Workers Compensation | 2,514.00 | 2,436.00 | 2,112.75 | 5,000.00 | 5,000.00 | .00 |
| 30-121-62-62-9-212-72750 - VRS Retiree Health Care Credit | 6,416.74 | 6,499.45 | 7,033.08 | 6,435.00 | 5,953.00 | (482.00) |
| 30-121-62-62-9-212-72800 - Termination Pay for Vac/Sick Leave | .00 | 12,114.97 | .00 | .00 | .00 | .00 |
| 30-121-62-62-9-212-72802 - Deferred Compensation Contribution | 20,348.77 | 16,908.19 | 7,452.20 | 7,452.00 | 11,967.00 | 4,515.00 |
| 30-121-62-62-9-212-72850 - OPEB ARC | 2,189.28 | 2,446.00 | 2,152.00 | .00 | .00 | .00 |
| 30-121-62-62-9-212-73035 - Consultants | 35,204.00 | 39,940.24 | 26,887.00 | 42,000.00 | 53,975.00 | 11,975.00 |
| 30-121-62-62-9-212-73060 - Emergency Notification Services | 7,976.50 | 7,552.50 | 7,552.50 | 8,300.00 | 8,300.00 | .00 |
| 30-121-62-62-9-212-73115 - Printing Services | 10,199.55 | 12,945.43 | 23,346.38 | 14,660.00 | 14,660.00 | .00 |
| 30-121-62-62-9-212-73160 - Repair/Maint - School Office Equipment | 3,396.00 | 3,435.14 | 4,145.12 | 6,000.00 | 6,000.00 | .00 |

General Fund Expense Budget

Budget Year 2025

| G/L Account - Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Actual Amount | 2024 Adopted Budget | 2025 City Council/Board Approval | Difference Vs 2024 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 | .00 | (1,606.56) | .00 | .00 | .00 |
| 30-121-62-62-9-212-73205 - Software Licensing Fees | 75,371.72 | 80,680.89 | 80,662.21 | 95,317.00 | 96,616.00 | 1,299.00 |
| 30-121-62-62-9-212-75200 - Postage | 11,119.39 | 11,038.78 | 7,669.07 | 14,000.00 | 14,000.00 | .00 |
| 30-121-62-62-9-212-75503 - Travel- Superintendent | 2,649.68 | 5,586.99 | 5,981.99 | 6,000.00 | 6,000.00 | .00 |
| 30-121-62-62-9-212-75509 - Travel-Asst Superintendent | 594.44 | 175.00 | 263.06 | 2,000.00 | 2,000.00 | .00 |
| 30-121-62-62-9-212-75510 - Travel-Director of Administrative Services | 350.00 | 441.04 | 1,403.48 | 1,120.00 | 1,620.00 | 500.00 |
| 30-121-62-62-9-212-76045 - Furniture and Equip <\$5,000 | 998.16 | 3,537.22 | .00 | 1,250.00 | 1,250.00 | .00 |
| 30-121-62-62-9-212-76105 - Supplies - Office | 24,661.77 | 29,733.45 | 26,686.94 | 29,500.00 | 29,500.00 | .00 |
| 30-121-62-62-9-212-78070 - Inception of Lease - Capital Outlay | .00 | .00 | 12,175.66 | .00 | .00 | .00 |
| Program 212 - Exec Admin Services Totals | \$879,309.08 | \$947,883.59 | \$967,146.37 | \$989,997.00 | \$879,027.00 | (\$110,970.00) |
| Program 213 - Information Services | | | | | | |
| 30-121-62-62-9-213-73025 - Communications Director Services | 68,884.00 | 70,805.00 | 73,700.00 | 76,600.00 | 85,000.00 | 8,400.00 |
| 30-121-62-62-9-213-73210 - Special Report Services-Supt | 28,034.08 | 35,598.32 | 28,032.30 | 54,853.00 | 50,853.00 | (4,000.00) |
| 30-121-62-62-9-213-74905 - Information Technology Services-City | 88,599.36 | 88,254.48 | 92,247.24 | 110,120.00 | 97,207.00 | (12,913.00) |
| Program 213 - Information Services Totals | \$185,517.44 | \$194,657.80 | \$193,979.54 | \$241,573.00 | \$233,060.00 | (\$8,513.00) |
| Program 214 - Personnel Services | | | | | | |
| 30-121-62-62-9-214-71110 - Compensation-Administrative | 110,355.75 | 116,064.96 | 124,221.96 | 124,222.00 | 133,040.00 | 8,818.00 |
| 30-121-62-62-9-214-71150 - Compensation-Clerical | 66,441.07 | 73,043.25 | 81,573.46 | 81,217.00 | 136,980.00 | 55,763.00 |
| 30-121-62-62-9-214-71200 - Compensation-OT | 198.05 | 896.69 | 489.22 | 750.00 | 750.00 | .00 |
| 30-121-62-62-9-214-71625 - Compensation-Travel Allowance | 1,200.00 | 1,200.00 | 1,200.00 | 1,200.00 | 1,200.00 | .00 |
| 30-121-62-62-9-214-71665 - Bonus Payments To Teachers | 2,322.00 | .00 | 2,322.00 | .00 | .00 | .00 |
| 30-121-62-62-9-214-72100 - FICA | 12,743.47 | 13,573.54 | 15,005.73 | 15,865.00 | 20,806.00 | 4,941.00 |
| 30-121-62-62-9-214-72210 - VRS Pension Contribution | 29,344.29 | 31,133.16 | 34,143.96 | 34,144.00 | 44,877.00 | 10,733.00 |
| 30-121-62-62-9-214-72300 - Group Health and Dental Insurance | 20,439.84 | 21,605.40 | 24,178.98 | 26,154.00 | 26,154.00 | .00 |
| 30-121-62-62-9-214-72400 - VRS Group Life Insurance | 2,365.89 | 2,510.28 | 2,752.80 | 2,753.00 | 3,618.00 | 865.00 |
| 30-121-62-62-9-214-72700 - Workers Compensation | 80,825.00 | 8,310.00 | 16,565.00 | .00 | .00 | .00 |
| 30-121-62-62-9-214-72750 - VRS Retiree Health Care Credit | 2,136.39 | 2,266.68 | 2,485.92 | 2,486.00 | 3,267.00 | 781.00 |
| 30-121-62-62-9-214-73065 - Employee Assistance Plan | 6,993.00 | 5,325.00 | 7,200.00 | 9,000.00 | 7,688.00 | (1,312.00) |
| 30-121-62-62-9-214-73110 - Pre-Employment Checks | 3,360.00 | 4,526.00 | 4,526.00 | 7,779.00 | 7,779.00 | .00 |
| 30-121-62-62-9-214-73120 - Recruiting Fees | 783.74 | 525.00 | 909.50 | 4,275.00 | 4,275.00 | .00 |
| 30-121-62-62-9-214-73235 - Professional Development -NBC Certification Fees | 2,079.00 | 1,485.00 | .00 | 7,200.00 | 7,200.00 | .00 |
| 30-121-62-62-9-214-73265 - Teacher Licensing | 1,350.00 | (950.00) | 1,200.00 | 250.00 | 250.00 | .00 |

General Fund Expense Budget

Budget Year 2025

| G/L Account - Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Actual Amount | 2024 Adopted Budget | 2025 City Council/Board Approval | Difference Vs 2024 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 | 1,837.00 | 3,776.90 | 1,507.18 | 2,940.00 | 2,940.00 | .00 |
| 30-121-62-62-9-214-76475 - Wellness Program | .00 | .00 | .00 | 2,000.00 | 2,000.00 | .00 |
| Program 214 - Personnel Services Totals | \$344,774.49 | \$285,291.86 | \$320,281.71 | \$322,235.00 | \$402,824.00 | \$80,589.00 |
| Program 216 - Fiscal Services | | | | | | |
| 30-121-62-62-9-216-71110 - Compensation-Administrative | 110,355.75 | 116,064.96 | 124,221.96 | 124,222.00 | 133,040.00 | 8,818.00 |
| 30-121-62-62-9-216-71150 - Compensation-Clerical | 94,431.02 | 100,487.83 | 111,327.42 | 111,096.00 | 118,980.00 | 7,884.00 |
| 30-121-62-62-9-216-71200 - Compensation-OT | 127.84 | 795.47 | 397.72 | 750.00 | 750.00 | .00 |
| 30-121-62-62-9-216-71625 - Compensation-Travel Allowance | 1,200.00 | 1,200.00 | 1,200.00 | 1,200.00 | 1,200.00 | .00 |
| 30-121-62-62-9-216-71665 - Bonus Payments To Teachers | 3,870.00 | .00 | 3,870.00 | .00 | .00 | .00 |
| 30-121-62-62-9-216-72100 - FICA | 14,538.51 | 15,259.51 | 16,951.79 | 18,151.00 | 19,429.00 | 1,278.00 |
| 30-121-62-62-9-216-72210 - VRS Pension Contribution | 33,998.94 | 35,891.16 | 39,109.80 | 39,110.00 | 41,886.00 | 2,776.00 |
| 30-121-62-62-9-216-72300 - Group Health and Dental Insurance | 19,338.42 | 20,686.02 | 23,534.22 | 26,153.00 | 26,153.00 | .00 |
| 30-121-62-62-9-216-72400 - VRS Group Life Insurance | 2,741.13 | 2,893.68 | 3,153.24 | 3,153.00 | 3,377.00 | 224.00 |
| 30-121-62-62-9-216-72750 - VRS Retiree Health Care Credit | 2,475.15 | 2,613.00 | 2,847.36 | 2,847.00 | 3,049.00 | 202.00 |
| 30-121-62-62-9-216-73005 - Audit Fees | 12,200.00 | 11,919.86 | 14,125.00 | 16,063.00 | 16,063.00 | .00 |
| 30-121-62-62-9-216-73037 - Contractual Services - Other | 3,129.00 | 3,853.00 | 3,362.00 | 3,529.00 | 3,529.00 | .00 |
| 30-121-62-62-9-216-75513 - Travel-Director of Business | 450.00 | 2,390.30 | 2,045.45 | 3,800.00 | 3,800.00 | .00 |
| Program 216 - Fiscal Services Totals | \$298,855.76 | \$314,054.79 | \$346,145.96 | \$350,074.00 | \$371,256.00 | \$21,182.00 |
| Level 9 - District Wide Totals | \$1,813,411.97 | \$1,874,647.26 | \$1,935,325.74 | \$2,038,662.00 | \$2,020,936.00 | (\$17,726.00) |
| Sub-Function 62 - Admin, Attend. & Health Totals | \$1,813,411.97 | \$1,874,647.26 | \$1,935,325.74 | \$2,038,662.00 | \$2,020,936.00 | (\$17,726.00) |
| Function 62 - Administration, Attend. & Health Totals | \$1,813,411.97 | \$1,874,647.26 | \$1,935,325.74 | \$2,038,662.00 | \$2,020,936.00 | (\$17,726.00) |
| 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 | 4,239.25 | 3,337.50 | 2,405.88 | 5,000.00 | 7,500.00 | 2,500.00 |
| 30-121-64-64-9-420-71190 - Compensation-Custodians | 26,461.41 | 28,188.39 | 30,045.32 | 33,335.00 | 35,700.00 | 2,365.00 |
| 30-121-64-64-9-420-71191 - Compensation - Const/Maint Mgr | 45,051.04 | 47,603.10 | 37,992.03 | .00 | .00 | .00 |
| 30-121-64-64-9-420-71200 - Compensation-OT | 884.60 | 1,615.99 | 1,100.38 | 500.00 | 1,000.00 | 500.00 |
| 30-121-64-64-9-420-71665 - Bonus Payments To Teachers | 5,418.00 | .00 | 3,870.00 | .00 | .00 | .00 |
| 30-121-64-64-9-420-72100 - FICA | 6,207.15 | 6,097.13 | 5,792.45 | 2,971.00 | 3,381.00 | 410.00 |
| 30-121-64-64-9-420-72210 - VRS Pension Contribution | 604.26 | 662.16 | 640.08 | 640.00 | 1,278.00 | 638.00 |

General Fund Expense Budget

Budget Year 2025

| G/L Account - Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Actual Amount | 2024 Adopted Budget | 2025 City Council/Board Approval | Difference Vs 2024 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 | | | | | | |
| 30-121-64-64-9-420-72300 - Group Health and Dental Insurance | 7,017.24 | 7,502.40 | 8,529.96 | 11,738.00 | 11,738.00 | .00 |
| 30-121-64-64-9-420-72400 - VRS Group Life Insurance | 352.05 | 385.80 | 446.64 | 447.00 | 478.00 | 31.00 |
| 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 | 503.00 | 487.00 | 248.56 | 1,000.00 | 1,000.00 | .00 |
| 30-121-64-64-9-420-72750 - VRS Retiree Health Care Credit | 178.65 | 325.32 | 369.96 | 370.00 | 396.00 | 26.00 |
| 30-121-64-64-9-420-72850 - OPEB ARC | 230.45 | 257.00 | 253.00 | .00 | .00 | .00 |
| 30-121-64-64-9-420-73180 - Repair/Maint - Other Contracted | 7,208.89 | 8,525.90 | 10,183.08 | 7,608.00 | 7,608.00 | .00 |
| 30-121-64-64-9-420-73195 - Safety and OSHA Training | 2,057.00 | 541.00 | 520.00 | 1,900.00 | 1,900.00 | .00 |
| 30-121-64-64-9-420-74900 - Building Maintenance -City | 13,638.64 | 22,328.77 | 16,775.36 | 18,300.00 | 18,300.00 | .00 |
| 30-121-64-64-9-420-75001 - Telecom/ Internet Services | 7,199.06 | 6,109.17 | 3,697.07 | 7,000.00 | 7,000.00 | .00 |
| 30-121-64-64-9-420-75004 - Utilities - Electric | 21,800.18 | 24,626.13 | 28,904.53 | 30,000.00 | 30,000.00 | .00 |
| 30-121-64-64-9-420-75005 - Utilities - Natural Gas | 2,623.01 | 2,768.11 | 5,362.75 | 5,000.00 | 5,000.00 | .00 |
| 30-121-64-64-9-420-75009 - Utilities - Water and Sewer | 1,386.07 | 1,415.52 | 1,341.25 | 1,470.00 | 1,470.00 | .00 |
| 30-121-64-64-9-420-75302 - Insurance -Property | 68,791.00 | 69,010.00 | 69,215.00 | 71,292.00 | 73,431.00 | 2,139.00 |
| 30-121-64-64-9-420-76110 - Supplies - Operational | 5,359.29 | 6,783.68 | 5,750.83 | 4,000.00 | 4,000.00 | .00 |
| Program 420 - Building Services Totals | \$227,210.24 | \$238,570.07 | \$233,444.13 | \$211,571.00 | \$220,180.00 | \$8,609.00 |
| Level 9 - District Wide Totals | \$227,210.24 | \$238,570.07 | \$233,444.13 | \$211,571.00 | \$220,180.00 | \$8,609.00 |
| Sub-Function 64 - Operation & Maintenance Totals | \$227,210.24 | \$238,570.07 | \$233,444.13 | \$211,571.00 | \$220,180.00 | \$8,609.00 |
| Function 64 - Operation & Maintenance Totals | \$227,210.24 | \$238,570.07 | \$233,444.13 | \$211,571.00 | \$220,180.00 | \$8,609.00 |
| Locations 121 - Central Administration Totals | \$2,040,622.21 | \$2,113,217.33 | \$2,168,769.87 | \$2,250,233.00 | \$2,241,116.00 | (\$9,117.00) |

General Fund Expense Budget

Budget Year 2025

| G/L Account - Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Actual Amount | 2024 Adopted Budget | 2025 City Council/Board Approval | Difference Vs 2024 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 | 328,040.15 | 361,370.98 | 379,022.11 | 379,332.00 | 433,396.00 | 54,064.00 |
| 30-122-62-62-9-222-71135 - Compensation - Health and Behavioral | .00 | .00 | .00 | 70,000.00 | 129,530.00 | 59,530.00 |
| 30-122-62-62-9-222-71520 - Compensation-Substitutes | 3,914.89 | 7,328.59 | 14,887.64 | 8,000.00 | 8,000.00 | .00 |
| 30-122-62-62-9-222-71665 - Bonus Payments To Teachers | 9,288.00 | 6,000.00 | 9,288.00 | .00 | .00 | .00 |
| 30-122-62-62-9-222-72100 - FICA | 24,168.40 | 26,631.96 | 28,183.26 | 34,986.00 | 43,676.00 | 8,690.00 |
| 30-122-62-62-9-222-72210 - VRS Pension Contribution | 29,277.21 | 28,512.90 | 30,620.20 | 74,679.00 | 28,067.00 | (46,612.00) |
| 30-122-62-62-9-222-72220 - VRS Hybrid Pension Contribution | 25,588.43 | 29,259.50 | 32,424.90 | .00 | 65,491.00 | 65,491.00 |
| 30-122-62-62-9-222-72300 - Group Health and Dental Insurance | 30,143.52 | 34,033.04 | 50,628.04 | 44,958.00 | 44,958.00 | .00 |
| 30-122-62-62-9-222-72400 - VRS Group Life Insurance | 4,423.63 | 4,658.00 | 5,083.00 | 6,021.00 | 7,543.00 | 1,522.00 |
| 30-122-62-62-9-222-72510 - Hybrid Disability Insurance | 366.48 | 419.00 | 464.30 | .00 | .00 | .00 |
| 30-122-62-62-9-222-72700 - Workers Compensation | 2,011.00 | 1,949.00 | 2,883.28 | 3,000.00 | 3,000.00 | .00 |
| 30-122-62-62-9-222-72750 - VRS Retiree Health Care Credit | 3,994.51 | 4,206.00 | 4,589.80 | 5,437.00 | 6,811.00 | 1,374.00 |
| 30-122-62-62-9-222-72850 - OPEB ARC | 2,074.06 | 2,575.00 | 2,937.00 | .00 | .00 | .00 |
| 30-122-62-62-9-222-73037 - Contractual Services - Other | 4,178.00 | 4,178.00 | 4,445.43 | 4,080.00 | 4,080.00 | .00 |
| 30-122-62-62-9-222-73055 - Drug Testing Services/Pledge Program | .00 | 9,658.51 | 15,000.06 | 20,673.00 | 20,673.00 | .00 |
| 30-122-62-62-9-222-73085 - Maintenance of Records | 18,224.63 | 9,394.30 | 12,635.45 | 11,500.00 | 11,500.00 | .00 |
| 30-122-62-62-9-222-73115 - Printing Services | 1,759.00 | 2,071.50 | 2,709.25 | 4,000.00 | 4,000.00 | .00 |
| 30-122-62-62-9-222-73255 - Professional Development | 816.85 | 859.00 | 901.92 | 1,200.00 | 1,200.00 | .00 |
| 30-122-62-62-9-222-73260 - Student Assistance Program | .00 | 2,224.00 | .00 | 5,000.00 | 5,000.00 | .00 |
| 30-122-62-62-9-222-75525 - Travel - Health Services Staff | 779.94 | 970.37 | 1,268.82 | 2,974.00 | 2,974.00 | .00 |
| 30-122-62-62-9-222-76100 - Supplies - Nursing | 2,051.33 | 3,272.69 | 6,173.23 | 9,000.00 | 13,144.00 | 4,144.00 |
| Program 222 - Health Services Totals | \$491,100.03 | \$539,572.34 | \$604,145.69 | \$684,840.00 | \$833,043.00 | \$148,203.00 |
| Program 223 - Psych Services | | | | | | |
| 30-122-62-62-9-223-71132 - Compensation-Psychologists | 195,871.06 | 217,328.40 | 246,772.80 | 346,773.00 | 264,284.00 | (82,489.00) |
| 30-122-62-62-9-223-71665 - Bonus Payments To Teachers | 4,644.00 | .00 | 4,644.00 | .00 | .00 | .00 |
| 30-122-62-62-9-223-72100 - FICA | 12,991.77 | 14,350.88 | 16,973.30 | 26,528.00 | 20,218.00 | (6,310.00) |
| 30-122-62-62-9-223-72210 - VRS Pension Contribution | 32,567.33 | 36,120.06 | 41,013.62 | 57,634.00 | 43,924.00 | (13,710.00) |
| 30-122-62-62-9-223-72300 - Group Health and Dental Insurance | 25,670.76 | 27,118.20 | 30,461.56 | 29,829.00 | 29,829.00 | .00 |
| 30-122-62-62-9-223-72400 - VRS Group Life Insurance | 2,625.79 | 2,912.14 | 3,306.76 | 4,647.00 | 3,541.00 | (1,106.00) |
| 30-122-62-62-9-223-72750 - VRS Retiree Health Care Credit | 2,370.99 | 2,629.74 | 2,986.08 | 4,196.00 | 3,198.00 | (998.00) |
| Program 223 - Psych Services Totals | \$276,741.70 | \$300,459.42 | \$346,158.12 | \$469,607.00 | \$364,994.00 | (\$104,613.00) |

General Fund Expense Budget

Budget Year 2025

| G/L Account - Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Actual Amount | 2024 Adopted Budget | 2025 City Council/Board Approval | Difference Vs 2024 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 | 284,229.70 | 361,043.68 | 416,954.11 | 444,655.00 | 416,352.00 | (28,303.00) |
| 30-122-62-62-9-224-71665 - Bonus Payments To Teachers | 6,966.00 | .00 | 8,668.80 | .00 | .00 | .00 |
| 30-122-62-62-9-224-72100 - FICA | 20,859.74 | 26,376.39 | 31,338.52 | 34,016.00 | 31,851.00 | (2,165.00) |
| 30-122-62-62-9-224-72210 - VRS Pension Contribution | 33,558.86 | 37,966.48 | 47,094.77 | 73,902.00 | 48,438.00 | (25,464.00) |
| 30-122-62-62-9-224-72220 - VRS Hybrid Pension Contribution | 10,740.53 | 21,128.50 | 22,333.67 | .00 | 20,759.00 | 20,759.00 |
| 30-122-62-62-9-224-72300 - Group Health and Dental Insurance | 16,854.40 | 25,157.68 | 33,092.84 | 29,829.00 | 29,829.00 | .00 |
| 30-122-62-62-9-224-72400 - VRS Group Life Insurance | 3,571.64 | 4,764.65 | 5,597.67 | 5,958.00 | 5,579.00 | (379.00) |
| 30-122-62-62-9-224-72510 - Hybrid Disability Insurance | 153.84 | 302.50 | 319.90 | .00 | .00 | .00 |
| 30-122-62-62-9-224-72750 - VRS Retiree Health Care Credit | 3,225.19 | 4,302.50 | 5,054.73 | 5,380.00 | 5,038.00 | (342.00) |
| Program 224 - Speech/Audio Services | \$380,159.90 | \$481,042.38 | \$570,455.01 | \$593,740.00 | \$557,846.00 | (\$35,894.00) |
| Totals | | | | | | |
| Level 9 - District Wide Totals | \$1,148,001.63 | \$1,321,074.14 | \$1,520,758.82 | \$1,748,187.00 | \$1,755,883.00 | \$7,696.00 |
| Sub-Function 62 - Admin, Attend. & Health Totals | \$1,148,001.63 | \$1,321,074.14 | \$1,520,758.82 | \$1,748,187.00 | \$1,755,883.00 | \$7,696.00 |
| Function 62 - Administration, Attend. & Health Totals | \$1,148,001.63 | \$1,321,074.14 | \$1,520,758.82 | \$1,748,187.00 | \$1,755,883.00 | \$7,696.00 |
| Totals | | | | | | |
| Locations 122 - Central Attend. & Health Totals | \$1,148,001.63 | \$1,321,074.14 | \$1,520,758.82 | \$1,748,187.00 | \$1,755,883.00 | \$7,696.00 |

General Fund Expense Budget

Budget Year 2025

| G/L Account - Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Actual Amount | 2024 Adopted Budget | 2025 City Council/Board Approval | Difference Vs 2024 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 | 45,283.18 | 64,112.19 | 74,820.93 | 74,543.00 | 119,430.00 | 44,887.00 |
| 30-130-63-63-9-310-71173 - Compensation-Transportation Supr | 65,858.88 | 76,776.96 | 80,610.96 | 80,611.00 | 99,769.00 | 19,158.00 |
| 30-130-63-63-9-310-71200 - Compensation-OT | 19.85 | 362.61 | 133.46 | .00 | .00 | .00 |
| 30-130-63-63-9-310-71665 - Bonus Payments To Teachers | 3,870.00 | .00 | 3,870.00 | .00 | .00 | .00 |
| 30-130-63-63-9-310-72100 - FICA | 8,298.40 | 10,125.26 | 11,610.48 | 11,869.00 | 16,769.00 | 4,900.00 |
| 30-130-63-63-9-310-72210 - VRS Pension Contribution | 17,961.19 | 23,324.96 | 25,786.44 | 25,787.00 | 36,431.00 | 10,644.00 |
| 30-130-63-63-9-310-72300 - Group Health and Dental Insurance | 18,126.69 | 21,060.93 | 23,146.26 | 19,886.00 | 19,886.00 | .00 |
| 30-130-63-63-9-310-72400 - VRS Group Life Insurance | 1,448.13 | 1,880.55 | 2,079.00 | 2,079.00 | 2,937.00 | 858.00 |
| 30-130-63-63-9-310-72700 - Workers Compensation | 7,289.00 | 7,064.00 | 7,056.57 | 8,000.00 | 8,000.00 | .00 |
| 30-130-63-63-9-310-72750 - VRS Retiree Health Care Credit | 1,307.59 | 1,698.18 | 1,877.28 | 1,877.00 | 2,652.00 | 775.00 |
| 30-130-63-63-9-310-72850 - OPEB ARC | 6,106.95 | 7,210.00 | 7,189.00 | .00 | .00 | .00 |
| 30-130-63-63-9-310-74900 - Building Maintenance -City | 305.00 | 1,675.73 | 1,524.95 | 2,000.00 | 2,000.00 | .00 |
| Program 310 - Transportation Mgmt and Dir Totals | \$175,874.86 | \$215,291.37 | \$239,705.33 | \$226,652.00 | \$307,874.00 | \$81,222.00 |
| Program 320 - Vehicle Operation Services | | | | | | |
| 30-130-63-63-9-320-71170 - Compensation-Bus Drivers | 450,071.72 | 580,019.32 | 672,647.70 | 665,445.00 | 695,748.00 | 30,303.00 |
| 30-130-63-63-9-320-71171 - Compensation-Bus Drivers-Field Trips | 15,415.10 | 69,583.59 | 85,987.73 | 38,000.00 | 38,000.00 | .00 |
| 30-130-63-63-9-320-71172 - Compensation-Bus Aides | 425.00 | (96.84) | .00 | .00 | .00 | .00 |
| 30-130-63-63-9-320-71174 - Compensation-Substitute Bus Drivers | 56,750.17 | 54,941.80 | 66,569.90 | 38,369.00 | 38,939.00 | 570.00 |
| 30-130-63-63-9-320-71198 - Compensation - SOL Summer School | 2,182.75 | 14,009.26 | 15,095.77 | 12,500.00 | 12,500.00 | .00 |
| 30-130-63-63-9-320-71200 - Compensation-OT | 1,961.97 | 3,472.79 | 7,718.18 | 7,000.00 | 7,000.00 | .00 |
| 30-130-63-63-9-320-71522 - Compensation-REWIP Retirees | .00 | .00 | .00 | 3,903.00 | .00 | (3,903.00) |
| 30-130-63-63-9-320-71665 - Bonus Payments To Teachers | 44,892.00 | 3,000.00 | 47,786.76 | .00 | .00 | .00 |
| 30-130-63-63-9-320-72100 - FICA | 40,205.71 | 52,499.94 | 63,111.81 | 58,539.00 | 60,602.00 | 2,063.00 |
| 30-130-63-63-9-320-72210 - VRS Pension Contribution | 4,565.37 | 5,810.05 | 3,930.70 | 12,777.00 | 7,472.00 | (5,305.00) |
| 30-130-63-63-9-320-72220 - VRS Hybrid Pension Contribution | 4,887.58 | 7,272.37 | 8,816.02 | .00 | 17,436.00 | 17,436.00 |
| 30-130-63-63-9-320-72300 - Group Health and Dental Insurance | 124,171.60 | 162,632.18 | 173,553.29 | 230,779.00 | 230,779.00 | .00 |
| 30-130-63-63-9-320-72400 - VRS Group Life Insurance | 5,117.55 | 6,927.56 | 7,476.77 | 8,917.00 | 9,323.00 | 406.00 |
| 30-130-63-63-9-320-72510 - Hybrid Disability Insurance | 968.44 | 1,393.75 | 1,863.07 | .00 | .00 | .00 |
| 30-130-63-63-9-320-72600 - Unemployment Compensation | 1,028.24 | .11 | .00 | .00 | .00 | .00 |
| 30-130-63-63-9-320-72750 - VRS Retiree Health Care Credit | 2,596.80 | 5,842.47 | 6,193.34 | 7,386.00 | 7,723.00 | 337.00 |
| 30-130-63-63-9-320-72800 - Termination Pay for Vac/Sick Leave | 5,400.00 | 12,124.00 | 2,520.00 | .00 | .00 | .00 |
| 30-130-63-63-9-320-73055 - Drug Testing Services/Pledge Program | 2,088.50 | 2,694.25 | 3,860.74 | 2,950.00 | 2,950.00 | .00 |

General Fund Expense Budget

Budget Year 2025

| G/L Account - Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Actual Amount | 2024 Adopted Budget | 2025 City Council/Board Approval | Difference Vs 2024 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 | 2,581.00 | 4,223.00 | 6,744.00 | 2,580.00 | 2,580.00 | .00 |
| 30-130-63-63-9-320-73100 - Parents-Sp Ed Transportation Payments | 5,254.42 | 7,539.85 | 19,137.82 | 6,240.00 | 6,940.00 | 700.00 |
| 30-130-63-63-9-320-73255 - Professional Development | 1,125.15 | 1,683.73 | 2,688.82 | 4,000.00 | 4,000.00 | .00 |
| 30-130-63-63-9-320-73420 - Private Carrier Transportation | 10,120.00 | .00 | .00 | .00 | .00 | .00 |
| 30-130-63-63-9-320-75304 - Insurance - Motor Vehicle | 18,818.00 | 19,560.00 | 19,918.00 | 20,516.00 | 21,132.00 | 616.00 |
| 30-130-63-63-9-320-76110 - Supplies - Operational | 4,804.23 | 3,256.39 | 5,124.55 | 4,000.00 | 5,050.00 | 1,050.00 |
| 30-130-63-63-9-320-76125 - Fuel and Lubricants | 70,057.49 | 160,529.03 | 179,090.04 | 125,000.00 | 125,000.00 | .00 |
| Program 320 - Vehicle Operation Services | \$875,488.79 | \$1,178,918.60 | \$1,399,835.01 | \$1,248,901.00 | \$1,293,174.00 | \$44,273.00 |
| Totals | | | | | | |
| Program 330 - Transportation Monitoring Svcs | | | | | | |
| 30-130-63-63-9-330-71172 - Compensation-Bus Aides | 101,808.67 | 138,216.11 | 157,030.98 | 170,854.00 | 183,642.00 | 12,788.00 |
| 30-130-63-63-9-330-71200 - Compensation-OT | 39.09 | 1,032.26 | .00 | .00 | .00 | .00 |
| 30-130-63-63-9-330-71520 - Compensation-Substitutes | 9,295.82 | 6,188.20 | 6,389.01 | 7,000.00 | 7,000.00 | .00 |
| 30-130-63-63-9-330-71522 - Compensation-REWIP Retirees | .00 | .00 | .00 | .00 | 1,696.00 | 1,696.00 |
| 30-130-63-63-9-330-71665 - Bonus Payments To Teachers | 14,706.00 | .00 | 16,254.00 | .00 | .00 | .00 |
| 30-130-63-63-9-330-72100 - FICA | 9,236.84 | 9,836.93 | 13,664.82 | 13,606.00 | 14,714.00 | 1,108.00 |
| 30-130-63-63-9-330-72210 - VRS Pension Contribution | 790.68 | 926.90 | 782.58 | 3,280.00 | 1,972.00 | (1,308.00) |
| 30-130-63-63-9-330-72220 - VRS Hybrid Pension Contribution | 1,696.52 | 2,143.69 | 2,554.41 | .00 | 4,602.00 | 4,602.00 |
| 30-130-63-63-9-330-72300 - Group Health and Dental Insurance | 34,683.78 | 39,158.92 | 40,213.88 | 44,744.00 | 44,744.00 | .00 |
| 30-130-63-63-9-330-72400 - VRS Group Life Insurance | 1,378.81 | 1,679.79 | 2,055.34 | 2,289.00 | 2,461.00 | 172.00 |
| 30-130-63-63-9-330-72510 - Hybrid Disability Insurance | 361.70 | 449.35 | 594.61 | .00 | .00 | .00 |
| 30-130-63-63-9-330-72600 - Unemployment Compensation | 521.97 | .00 | .00 | .00 | .00 | .00 |
| 30-130-63-63-9-330-72750 - VRS Retiree Health Care Credit | 699.59 | 1,416.33 | 1,702.44 | 1,896.00 | 2,038.00 | 142.00 |
| 30-130-63-63-9-330-72800 - Termination Pay for Vac/Sick Leave | .00 | 3,600.00 | .00 | .00 | .00 | .00 |
| 30-130-63-63-9-330-73040 - Crossing Guard Services | 77,736.02 | 76,781.99 | 82,785.48 | 100,222.00 | 107,237.00 | 7,015.00 |
| Program 330 - Transportation Monitoring Svcs | \$252,955.49 | \$281,430.47 | \$324,027.55 | \$343,891.00 | \$370,106.00 | \$26,215.00 |
| Totals | | | | | | |
| Program 340 - Vehicle Maintenance Services | | | | | | |
| 30-130-63-63-9-340-71190 - Compensation-Custodians | 29,042.21 | 29,346.07 | 32,691.79 | 57,668.00 | 34,987.00 | (22,681.00) |
| 30-130-63-63-9-340-71200 - Compensation-OT | 3.87 | .00 | .00 | .00 | .00 | .00 |
| 30-130-63-63-9-340-72100 - FICA | 2,162.80 | 2,168.65 | 2,314.96 | 4,412.00 | 2,677.00 | (1,735.00) |
| 30-130-63-63-9-340-72210 - VRS Pension Contribution | 636.78 | 674.88 | 627.24 | 1,107.00 | 1,253.00 | 146.00 |
| 30-130-63-63-9-340-72220 - VRS Hybrid Pension Contribution | 41.14 | .00 | .00 | .00 | .00 | .00 |

General Fund Expense Budget

Budget Year 2025

| G/L Account - Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Actual Amount | 2024 Adopted Budget | 2025 City Council/Board Approval | Difference Vs 2024 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 | | | | | | |
| 30-130-63-63-9-340-72300 - Group Health and Dental Insurance | 7,017.24 | 7,502.40 | 8,529.96 | 8,667.00 | 8,667.00 | .00 |
| 30-130-63-63-9-340-72400 - VRS Group Life Insurance | 394.98 | 393.24 | 437.76 | 773.00 | 469.00 | (304.00) |
| 30-130-63-63-9-340-72510 - Hybrid Disability Insurance | 9.44 | .00 | .00 | .00 | .00 | .00 |
| 30-130-63-63-9-340-72750 - VRS Retiree Health Care Credit | 200.44 | 331.56 | 362.64 | 640.00 | 388.00 | (252.00) |
| 30-130-63-63-9-340-72800 - Termination Pay for Vac/Sick Leave | 216.70 | .00 | .00 | .00 | .00 | .00 |
| 30-130-63-63-9-340-73180 - Repair/Maint - Other Contracted | 1,793.82 | 24,623.47 | 22,058.73 | 1,000.00 | 1,000.00 | .00 |
| 30-130-63-63-9-340-74915 - Vehicle Maintenance- City | 147,413.83 | 162,343.98 | 181,606.50 | 180,000.00 | 180,000.00 | .00 |
| Program 340 - Vehicle Maintenance Services Totals | \$188,933.25 | \$227,384.25 | \$248,629.58 | \$254,267.00 | \$229,441.00 | (\$24,826.00) |
| Program 350 - Bus Regular Purchases | | | | | | |
| 30-130-63-63-9-350-78030 - School Buses and Other Vehicles | 70,491.00 | 339,513.00 | 73,087.00 | 275,505.00 | 275,505.00 | .00 |
| Program 350 - Bus Regular Purchases Totals | \$70,491.00 | \$339,513.00 | \$73,087.00 | \$275,505.00 | \$275,505.00 | \$0.00 |
| Level 9 - District Wide Totals | \$1,563,743.39 | \$2,242,537.69 | \$2,285,284.47 | \$2,349,216.00 | \$2,476,100.00 | \$126,884.00 |
| Sub-Function 63 - Pupil Transportation Totals | \$1,563,743.39 | \$2,242,537.69 | \$2,285,284.47 | \$2,349,216.00 | \$2,476,100.00 | \$126,884.00 |
| Function 63 - Pupil Transportation Totals | \$1,563,743.39 | \$2,242,537.69 | \$2,285,284.47 | \$2,349,216.00 | \$2,476,100.00 | \$126,884.00 |
| Locations 130 - Transportation Totals | \$1,563,743.39 | \$2,242,537.69 | \$2,285,284.47 | \$2,349,216.00 | \$2,476,100.00 | \$126,884.00 |

General Fund Expense Budget

Budget Year 2025

| G/L Account - Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Actual Amount | 2024 Adopted Budget | 2025 City Council/Board Approval | Difference Vs 2024 Adopted Budget |
|---|------------------------|------------------------|------------------------|------------------------|----------------------------------|-----------------------------------|
| Fund 30 - School General Fund | | | | | | |
| Locations 170 - Non-Departmental | | | | | | |
| Function 67 - Debt Service & Fund Transfers | | | | | | |
| Sub-Function 67 - Debt Service & Transfers | | | | | | |
| Level 9 - District Wide | | | | | | |
| Program 720 - Intra Agency Fund | | | | | | |
| 30-170-67-67-9-720-79311 - Transfer To School Capital Projects Fund | 1,857,816.00 | 4,261,624.00 | 1,236,052.00 | .00 | .00 | .00 |
| 30-170-67-67-9-720-79313 - Transfer to School Reserve Fund | 577,282.00 | 660,871.00 | 718,049.00 | .00 | .00 | .00 |
| 30-170-67-67-9-720-79400 - Lease Obligation Principal | 99,918.53 | .00 | 15,698.60 | .00 | 87,750.00 | 87,750.00 |
| 30-170-67-67-9-720-79405 - Subscription Liability Principal | .00 | .00 | 131,496.76 | .00 | .00 | .00 |
| 30-170-67-67-9-720-79410 - Lease Obligation Interest | 4,849.49 | .00 | 1,674.16 | .00 | 10,947.00 | 10,947.00 |
| 30-170-67-67-9-720-79598 - Pay Increase | .00 | .00 | .00 | 2,469,271.00 | 1,505,495.00 | (963,776.00) |
| 30-170-67-67-9-720-79599 - Health Insurance Increase | .00 | .00 | .00 | .00 | 259,008.00 | 259,008.00 |
| Program 720 - Intra Agency Fund Totals | \$2,539,866.02 | \$4,922,495.00 | \$2,102,970.52 | \$2,469,271.00 | \$1,863,200.00 | (\$606,071.00) |
| Level 9 - District Wide Totals | \$2,539,866.02 | \$4,922,495.00 | \$2,102,970.52 | \$2,469,271.00 | \$1,863,200.00 | (\$606,071.00) |
| Sub-Function 67 - Debt Service & Transfers Totals | \$2,539,866.02 | \$4,922,495.00 | \$2,102,970.52 | \$2,469,271.00 | \$1,863,200.00 | (\$606,071.00) |
| Function 67 - Debt Service & Fund Transfers Totals | \$2,539,866.02 | \$4,922,495.00 | \$2,102,970.52 | \$2,469,271.00 | \$1,863,200.00 | (\$606,071.00) |
| Locations 170 - Non-Departmental Totals | \$2,539,866.02 | \$4,922,495.00 | \$2,102,970.52 | \$2,469,271.00 | \$1,863,200.00 | (\$606,071.00) |
| Fund 30 - School General Fund Totals | \$44,239,628.98 | \$49,522,578.30 | \$50,327,024.43 | \$50,793,616.00 | \$54,500,420.00 | \$3,706,804.00 |
| Net Grand Totals | \$44,239,628.98 | \$49,522,578.30 | \$50,327,024.43 | \$50,793,616.00 | \$54,500,420.00 | \$3,706,804.00 |



Grant Fund

Back of Tab

The **Grant Fund** provides vital support for the instructional program from federal, state, and other sources. Significant funding is received in the form of grants associated with Title VI-B, Title I, Title II, Title III, and Preschool Initiative. These grants allow the division to offer programs and services that might otherwise be funded through the general fund. Revenue in the Grant Fund will increase by \$143,372 due largely to the addition of a contingency account for unanticipated funds the Division may receive during the year. COVID-19 related Federal grants having smaller carryover amounts than were budgeted in FY24, some of which are already depleted and are off the books. In addition, Salem City Schools was notified from the Virginia Foundation for Healthy Youth that we were awarded \$159,000 for a three year Youth and Tobacco Use Prevention grant.



Salem City Schools
 Grant Fund Summary by Revenue Source and Expenditures by Object
 FY 2024-25

| | FY21 Actuals | FY22 Actuals | FY23 Actuals | FY24 Budget | FY25 Budget | Increase (Decrease) | FY26 Forecast | FY27 Forecast | FY28 Forecast |
|------------------------------------|-----------------|-----------------|-----------------|----------------|----------------|------------------------|------------------|------------------|------------------|
| Revenues: | | | | | | | | | |
| Federal | \$ 3,113,286 | \$ 5,957,012 | \$ 4,700,044 | \$ 3,408,931 | \$ 2,489,701 | \$ (919,230) | \$ 1,856,037 | \$ 1,856,037 | \$ 1,856,037 |
| State | 476,215 | 904,963 | 927,345 | 449,650 | 903,252 | 453,602 | 532,168 | 532,168 | 532,168 |
| Other | - | - | - | - | 609,000 | 609,000 | 556,000 | 503,000 | 450,000 |
| Total revenues | 3,589,501 | 6,861,975 | 5,627,389 | 3,858,581 | 4,001,953 | 143,372 | 2,944,205 | 2,891,205 | 2,838,205 |
| Expenditures: | | | | | | | | | |
| Personnel | 1,704,528 | 2,883,651 | 2,972,389 | 2,508,677 | 2,171,722 | (336,955) | 1,524,998 | 1,492,593 | 1,460,187 |
| Benefits | 467,743 | 929,426 | 1,021,887 | 948,133 | 795,021 | (153,112) | 558,269 | 546,406 | 534,543 |
| Purchased Services | 358,192 | 794,613 | 838,746 | 289,297 | 435,757 | 146,460 | 305,991 | 299,489 | 292,987 |
| Internal Services | 25,335 | 30,558 | 19,702 | 10,355 | - | (10,355) | - | - | - |
| Other Charges | 2,542 | 20,990 | 12,588 | 15,510 | 38,856 | 23,346 | 27,285 | 26,705 | 26,125 |
| Materials & Supplies | 841,768 | 1,675,692 | 385,933 | 86,609 | 110,597 | 23,988 | 77,662 | 76,012 | 74,361 |
| Joint Operations | - | - | - | - | - | - | - | - | - |
| Capital | 189,393 | 527,045 | 376,144 | - | - | - | - | - | - |
| Contingencies | - | - | - | - | 450,000 | 450,000 | 450,000 | 450,000 | 450,000 |
| Total expenditures | 3,589,501 | 6,861,975 | 5,627,389 | 3,858,581 | 4,001,953 | 143,372 | 2,944,205 | 2,891,205 | 2,838,205 |
| 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 exausted 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 2024-25

| | Actuals 2020-21 | Actuals 2021-22 | Actuals 2022-23 | Budget 2023-24 | Budget 2024-25 | Increase (Decrease) | Forecast 2025-26 | Forecast 2026-27 | Forecast 2027-28 |
|--|--------------------|--------------------|--------------------|-------------------|-------------------|------------------------|---------------------|---------------------|---------------------|
| Federal Revenues: | | | | | | | | | |
| Preschool Mini | \$ 18,591 | \$ 17,275 | \$ 14,527 | \$ 19,331 | \$ 19,331 | \$ - | \$ 19,331 | \$ 19,331 | \$ 19,331 |
| Title I, A | 611,129 | 560,148 | 615,759 | 561,228 | 561,811 | 583 | 561,811 | 561,811 | 561,811 |
| Title II, A | 90,139 | 150,925 | 95,698 | 100,146 | 106,293 | 6,147 | 106,293 | 106,293 | 106,293 |
| Title III | 21,157 | 19,184 | 16,859 | 16,547 | 19,699 | 3,152 | 19,699 | 19,699 | 19,699 |
| Title IV-A | 37,179 | 44,082 | 40,676 | 40,769 | 44,008 | 3,239 | 44,008 | 44,008 | 44,008 |
| CARES Act | 298,505 | 149,342 | - | - | - | - | - | - | - |
| Coronavirus Relief Fund | 663,128 | - | - | - | - | - | - | - | - |
| CARES Act ESSER State Set-aside | 30,042 | 15,940 | - | - | - | - | - | - | - |
| CARES Act GEER State Set-aside | 34,594 | 95,766 | 18,804 | - | - | - | - | - | - |
| CRRSA ESSER II | 46,236 | 1,241,086 | 384,882 | - | - | - | - | - | - |
| ESSER II Post Secondary SpEd | - | 12,837 | - | - | - | - | - | - | - |
| CRRSA ESSER III | - | 1,016,797 | 1,557,866 | 1,509,290 | 185,000 | (1,324,290) | - | - | - |
| ARP ESSER III State Set-Aside | - | 44,976 | 90,294 | 237,471 | 237,471 | - | - | - | - |
| APR Flow-Thru | - | 74,138 | 110,467 | - | - | - | - | - | - |
| ARPA CSLFRF Ventilation Improvement | - | 50,080 | 391,884 | - | - | - | - | - | - |
| Emergency Connectivity | - | 648,725 | - | - | - | - | - | - | - |
| Emergency Connectivity II | - | 459,675 | - | - | - | - | - | - | - |
| Title VI-B Flow-Thru Funds | 837,138 | 907,867 | 935,640 | 828,369 | 850,498 | 22,129 | 850,498 | 850,498 | 850,498 |
| Corrections Ed | 2,513 | 2,000 | 2,000 | - | - | - | - | - | - |
| Road to Success | - | - | - | - | - | - | - | - | - |
| Perkins Vocational Education | 54,359 | 58,865 | 56,618 | 55,780 | 58,497 | 2,717 | 58,497 | 58,497 | 58,497 |
| Health Profession Opportunity | 8,962 | 296 | - | - | - | - | - | - | - |
| Community Schools | - | - | 1,812 | - | 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 | 40,000 | 80,005 | 40,005 | - | - | - |
| School Based Mental Health | - | - | - | - | 195,900 | 195,900 | 195,900 | 195,900 | 195,900 |
| Adult Basic Ed | 327,190 | 376,403 | 309,910 | - | - | - | - | - | - |
| Total Federal Revenues | 3,080,862 | 5,954,752 | 4,700,044 | 3,408,931 | 2,489,701 | (919,230) | 1,856,037 | 1,856,037 | 1,856,037 |
| State Revenues: | | | | | | | | | |
| Adult Education | 38,462 | 38,462 | 38,462 | - | - | - | - | - | - |
| Adult Literacy | 82,461 | 77,284 | 87,638 | - | - | - | - | - | - |
| Virginia Preschool Initiative | 132,749 | 214,183 | 236,489 | 441,446 | 493,994 | 52,548 | 493,994 | 493,994 | 493,994 |
| Digital Mapping | - | - | 19,723 | - | - | - | - | - | 0 |
| GED Prep | 8,387 | 8,233 | 8,203 | 8,204 | 8,174 | (30) | 8,174 | 8,174 | 8,174 |

Salem City Schools
Grant Fund Revenues by Source Detail
FY 2024-25

| | Actuals 2020-21 | Actuals 2021-22 | Actuals 2022-23 | Budget 2023-24 | Budget 2024-25 | Increase (Decrease) | Forecast 2025-26 | Forecast 2026-27 | Forecast 2027-28 |
|-------------------------------------|--------------------|--------------------|--------------------|-------------------|-------------------|------------------------|---------------------|---------------------|---------------------|
| Race to GED Expansion | 78,521 | 75,854 | 70,163 | - | - | - | - | - | - |
| Virginia Tiered Systems of Supports | 18,895 | 19,962 | 17,954 | - | - | - | - | - | - |
| Reentry Employee Opportunity | 868 | - | - | - | - | - | - | - | - |
| Year Round School Planning | 100,288 | 350,419 | 314,945 | - | - | - | - | - | - |
| 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 | 1,009 | - | - | - | - | - | - | - | - |
| All In Tutoring | - | - | - | - | 371,084 | 371,084 | - | - | - |
| Security Grant | 16,999 | 90,565 | 87,502 | - | - | - | - | - | - |
| Total State Revenues | 508,639 | 907,223 | 927,345 | 449,650 | 903,252 | 453,602 | 532,168 | 532,168 | 532,168 |
| Other Revenues: | | | | | | | | | |
| Youth Tobacco Use Prevention | - | - | - | - | 159,000 | 159,000 | 106,000 | 53,000 | - |
| Contingencies | - | - | - | - | 450,000 | 450,000 | 450,000 | 450,000 | 450,000 |
| Total Other Revenues | | | | - | 609,000 | 609,000 | 556,000 | 503,000 | 450,000 |
| Total Grant Revenues | \$ 3,589,501 | \$ 6,861,975 | \$ 5,627,389 | \$ 3,858,581 | \$ 4,001,953 | \$ 143,372 | \$ 2,944,205 | \$ 2,891,205 | \$ 2,838,205 |

Salem City Schools
Grant Fund Expenditures
FY 2024-25

| | Actuals 2020-21 | Actuals 2021-22 | Actuals 2022-23 | Budget 2023-24 | Budget 2024-25 | Increase (Decrease) | Forecast 2025-26 | Forecast 2026-27 | Forecast 2027-28 |
|--|--------------------|--------------------|--------------------|-------------------|-------------------|------------------------|---------------------|---------------------|---------------------|
| Federal Expenditures: | | | | | | | | | |
| Preschool Mini | \$ 18,591 | \$ 17,275 | \$ 14,527 | \$ 19,331 | \$ 19,331 | \$ - | \$ 19,331 | \$ 19,331 | \$ 19,331 |
| Title I, A | 611,129 | 560,148 | 615,759 | 561,228 | 561,811 | 583 | 561,811 | 561,811 | 561,811 |
| Title II, A | 90,139 | 150,925 | 95,698 | 100,146 | 106,293 | 6,147 | 106,293 | 106,293 | 106,293 |
| Title III | 21,157 | 19,184 | 16,859 | 16,547 | 19,699 | 3,152 | 19,699 | 19,699 | 19,699 |
| Title IV-A | 37,179 | 44,082 | 40,676 | 40,769 | 44,008 | 3,239 | 44,008 | 44,008 | 44,008 |
| CARES Act | 298,505 | 149,342 | - | - | - | - | - | - | - |
| Coironavirus Relief Fund | 663,128 | - | - | - | - | - | - | - | - |
| CARES Act ESSER State Set-aside | 30,042 | 15,940 | - | - | - | - | - | - | - |
| CARES Act GEER State Set-aside | 34,594 | 95,766 | 18,804 | - | - | - | - | - | - |
| CRRSA ESSER II | 46,236 | 1,241,086 | 384,882 | - | - | - | - | - | - |
| ESSER II Post Secondary SpEd | - | 12,837 | - | - | - | - | - | - | - |
| CRRSA ESSER III | - | 1,016,797 | 1,557,866 | 1,509,290 | 185,000 | (1,324,290) | - | - | - |
| ARP ESSER III State Set-Aside | - | 44,976 | 90,294 | 237,471 | 237,471 | - | - | - | - |
| APR Flow-Thru | - | 74,138 | 110,467 | - | - | - | - | - | - |
| ARPA CSLFR Ventilation Improvement | - | 50,080 | 391,884 | - | - | - | - | - | - |
| Emergency Connectivity | - | 648,725 | - | - | - | - | - | - | - |
| Emergency Connectivity II | - | 459,675 | - | - | - | - | - | - | - |
| Title VI-B Flow-Thru Funds | 837,138 | 907,867 | 935,640 | 828,369 | 850,498 | 22,129 | 850,498 | 850,498 | 850,498 |
| Corrections Ed | 2,513 | 2,000 | 2,000 | - | - | - | - | - | - |
| Road to Success | - | - | - | - | - | - | - | - | - |
| Perkins Vocational Education | 54,359 | 58,865 | 56,618 | 55,780 | 58,497 | 2,717 | 58,497 | 58,497 | 58,497 |
| Health Profession Opportunity | 8,962 | 296 | - | - | - | - | - | - | - |
| Community Schools | - | - | 1,812 | - | 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 | 40,000 | 80,005 | 40,005 | - | - | - |
| School Based Mental Health | - | - | - | - | 195,900 | 195,900 | 195,900 | 195,900 | 195,900 |
| Adult Basic Ed | 327,190 | 376,403 | 309,910 | - | - | - | - | - | - |
| Total Federal Expenditures | 3,080,862 | 5,954,752 | 4,700,044 | 3,408,931 | 2,489,701 | (919,230) | 1,856,037 | 1,856,037 | 1,856,037 |
| State Expenditures: | | | | | | | | | |
| Adult Education | 38,462 | 38,462 | 38,462 | - | - | - | - | - | - |
| Adult Literacy | 82,461 | 77,284 | 87,638 | - | - | - | - | - | - |
| Virginia Preschool Initiative | 132,749 | 214,183 | 236,489 | 441,446 | 493,994 | 52,548 | 493,994 | 493,994 | 493,994 |
| Digital Mapping | - | - | 19,723 | - | - | - | - | - | - |
| GED Prep | 8,387 | 8,233 | 8,203 | 8,204 | 8,174 | (30) | 8,174 | 8,174 | 8,174 |

Salem City Schools
Grant Fund Expenditures
FY 2024-25

| | Actuals 2020-21 | Actuals 2021-22 | Actuals 2022-23 | Budget 2023-24 | Budget 2024-25 | Increase (Decrease) | Forecast 2025-26 | Forecast 2026-27 | Forecast 2027-28 |
|-------------------------------------|--------------------|--------------------|--------------------|-------------------|-------------------|------------------------|---------------------|---------------------|---------------------|
| Race to GED Expansion | 78,521 | 75,854 | 70,163 | - | - | - | - | - | - |
| Virginia Tiered Systems of Supports | 18,895 | 19,962 | 17,954 | - | - | - | - | - | - |
| Reentry Employee Opportunity | 868 | - | - | - | - | - | - | - | - |
| Year Round School Planning | 100,288 | 350,419 | 314,945 | - | - | - | - | - | - |
| 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 | 1,009 | - | - | - | - | - | - | - | - |
| All In Tutoring | - | - | - | - | 371,084 | 371,084 | - | - | - |
| Security Grant | 16,999 | 90,565 | 87,502 | - | - | - | - | - | - |
| Total State Expenditures | 508,639 | 907,223 | 927,345 | 449,650 | 903,252 | 453,602 | 532,168 | 532,168 | 532,168 |
| Other Expenditures: | | | | | | | | | |
| Youth Tobacco Use Prevention | - | - | - | - | 159,000 | 159,000 | 106,000 | 53,000 | - |
| Contingencies | - | - | - | - | 450,000 | 450,000 | 450,000 | 450,000 | 450,000 |
| Total State Expenditures | | | | | 609,000 | 609,000 | 556,000 | 503,000 | 450,000 |
| Total Grant Expenditures | \$ 3,589,501 | \$ 6,861,975 | \$ 5,627,389 | \$ 3,858,581 | \$ 4,001,953 | \$ 143,372 | \$ 2,944,205 | \$ 2,891,205 | \$ 2,838,205 |
| Beginning Balance | - | - | | | | | | | |
| Ending Balance | \$ - | \$ - | \$ - | | | | | | |

Grant Fund Budget

Budget Year 2025

| G/L Account - Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Actual Amount | 2024 Adopted Budget | 2025 City Council/Board Approval | Difference Vs 2024 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 | .00 | 450,000.00 | 450,000.00 |
| Program 000 - General Revenue Totals | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$450,000.00 | \$450,000.00 |
| Level 9 - District Wide Totals | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$450,000.00 | \$450,000.00 |
| Sub-Function 00 - Revenues Totals | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$450,000.00 | \$450,000.00 |
| Function 00 - Revenue Totals | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$450,000.00 | \$450,000.00 |
| Locations 110 - Central Instruction Totals | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$450,000.00 | \$450,000.00 |
| 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 | 8,386.85 | 8,233.25 | 8,203.00 | 8,204.00 | 8,174.00 | (30.00) |
| Program 000 - General Revenue Totals | \$8,386.85 | \$8,233.25 | \$8,203.00 | \$8,204.00 | \$8,174.00 | (\$30.00) |
| Level 9 - District Wide Totals | \$8,386.85 | \$8,233.25 | \$8,203.00 | \$8,204.00 | \$8,174.00 | (\$30.00) |
| Sub-Function 00 - Revenues Totals | \$8,386.85 | \$8,233.25 | \$8,203.00 | \$8,204.00 | \$8,174.00 | (\$30.00) |
| Function 00 - Revenue Totals | \$8,386.85 | \$8,233.25 | \$8,203.00 | \$8,204.00 | \$8,174.00 | (\$30.00) |
| Locations 200 - ISAEP Grant Totals | \$8,386.85 | \$8,233.25 | \$8,203.00 | \$8,204.00 | \$8,174.00 | (\$30.00) |
| 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 | .00 | 159,000.00 | 159,000.00 |
| Program 000 - General Revenue Totals | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$159,000.00 | \$159,000.00 |
| Level 9 - District Wide Totals | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$159,000.00 | \$159,000.00 |
| Sub-Function 00 - Revenues Totals | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$159,000.00 | \$159,000.00 |
| Function 00 - Revenue Totals | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$159,000.00 | \$159,000.00 |
| Locations 205 - Youth Tobacco Use Prevention Totals | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$159,000.00 | \$159,000.00 |

Grant Fund Budget

Budget Year 2025

| G/L Account - Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Actual Amount | 2024 Adopted Budget | 2025 City Council/Board Approval | Difference Vs 2024 Adopted Budget |
|--|--------------------|--------------------|--------------------|---------------------|----------------------------------|-----------------------------------|
| Fund 32 - School Grants Fund | | | | | | |
| REVENUE | | | | | | |
| 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 | 78,521.00 | 75,854.33 | 70,162.67 | .00 | .00 | .00 |
| Program 000 - General Revenue Totals | \$78,521.00 | \$75,854.33 | \$70,162.67 | \$0.00 | \$0.00 | \$0.00 |
| Level 9 - District Wide Totals | \$78,521.00 | \$75,854.33 | \$70,162.67 | \$0.00 | \$0.00 | \$0.00 |
| Sub-Function 00 - Revenues Totals | \$78,521.00 | \$75,854.33 | \$70,162.67 | \$0.00 | \$0.00 | \$0.00 |
| Function 00 - Revenue Totals | \$78,521.00 | \$75,854.33 | \$70,162.67 | \$0.00 | \$0.00 | \$0.00 |
| Locations 220 - Race To GED Grant Totals | \$78,521.00 | \$75,854.33 | \$70,162.67 | \$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 | 18,590.62 | 17,274.46 | 14,526.54 | 19,331.00 | 19,331.00 | .00 |
| Program 000 - General Revenue Totals | \$18,590.62 | \$17,274.46 | \$14,526.54 | \$19,331.00 | \$19,331.00 | \$0.00 |
| Level 9 - District Wide Totals | \$18,590.62 | \$17,274.46 | \$14,526.54 | \$19,331.00 | \$19,331.00 | \$0.00 |
| Sub-Function 00 - Revenues Totals | \$18,590.62 | \$17,274.46 | \$14,526.54 | \$19,331.00 | \$19,331.00 | \$0.00 |
| Function 00 - Revenue Totals | \$18,590.62 | \$17,274.46 | \$14,526.54 | \$19,331.00 | \$19,331.00 | \$0.00 |
| Locations 230 - Preschool Mini Grants Totals | \$18,590.62 | \$17,274.46 | \$14,526.54 | \$19,331.00 | \$19,331.00 | \$0.00 |
| 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 | 38,462.42 | .00 | .00 | .00 |
| 32-240-00-00-9-000-61121 - Adult Literacy | 82,461.25 | 77,284.23 | 87,638.27 | .00 | .00 | .00 |
| 32-240-00-00-9-000-62300 - Adult Basic Ed 84.002 | 327,189.74 | 376,403.23 | 309,910.13 | .00 | .00 | .00 |
| 32-240-00-00-9-000-62305 - Corrections Ed & Other Institutionalized Indivs 84.002A | 1,792.20 | 2,000.00 | 2,000.00 | .00 | .00 | .00 |
| 32-240-00-00-9-000-62315 - Economic Equity Initiative 17.278 | 1,009.22 | .00 | .00 | .00 | .00 | .00 |

Grant Fund Budget

Budget Year 2025

| G/L Account - Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Actual Amount | 2024 Adopted Budget | 2025 City Council/Board Approval | Difference Vs 2024 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 | | | | | | |
| 32-240-00-00-9-000-63237 - Adult Education Fees | 721.06 | .00 | .00 | .00 | .00 | .00 |
| Program 000 - General Revenue Totals | \$451,635.89 | \$494,149.88 | \$438,010.82 | \$0.00 | \$0.00 | \$0.00 |
| Level 9 - District Wide Totals | \$451,635.89 | \$494,149.88 | \$438,010.82 | \$0.00 | \$0.00 | \$0.00 |
| Sub-Function 00 - Revenues Totals | \$451,635.89 | \$494,149.88 | \$438,010.82 | \$0.00 | \$0.00 | \$0.00 |
| Function 00 - Revenue Totals | \$451,635.89 | \$494,149.88 | \$438,010.82 | \$0.00 | \$0.00 | \$0.00 |
| Locations 240 - Adult Basic Education Grant Totals | \$451,635.89 | \$494,149.88 | \$438,010.82 | \$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 | 611,128.51 | 560,147.94 | 615,758.69 | 561,228.00 | 561,811.00 | 583.00 |
| Program 000 - General Revenue Totals | \$611,128.51 | \$560,147.94 | \$615,758.69 | \$561,228.00 | \$561,811.00 | \$583.00 |
| Level 9 - District Wide Totals | \$611,128.51 | \$560,147.94 | \$615,758.69 | \$561,228.00 | \$561,811.00 | \$583.00 |
| Sub-Function 00 - Revenues Totals | \$611,128.51 | \$560,147.94 | \$615,758.69 | \$561,228.00 | \$561,811.00 | \$583.00 |
| Function 00 - Revenue Totals | \$611,128.51 | \$560,147.94 | \$615,758.69 | \$561,228.00 | \$561,811.00 | \$583.00 |
| Locations 250 - ESEA Title I Grant Totals | \$611,128.51 | \$560,147.94 | \$615,758.69 | \$561,228.00 | \$561,811.00 | \$583.00 |

Grant Fund Budget

Budget Year 2025

| G/L Account - Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Actual Amount | 2024 Adopted Budget | 2025 City Council/Board Approval | Difference Vs 2024 Adopted Budget |
|---|---------------------|---------------------|---------------------|---------------------|----------------------------------|-----------------------------------|
| Fund 32 - School Grants Fund | | | | | | |
| REVENUE | | | | | | |
| Locations 270 - ESEA II A Teacher Qual Grant | | | | | | |
| Function 00 - Revenue | | | | | | |
| Sub-Function 00 - Revenues | | | | | | |
| Level 9 - District Wide | | | | | | |
| Program 000 - General Revenue | | | | | | |
| 32-270-00-00-9-000-62150 - NCLB Title II A Improving Teacher Quality 84.367 | 90,138.68 | 150,924.63 | 95,698.19 | 100,146.00 | 106,293.00 | 6,147.00 |
| Program 000 - General Revenue Totals | \$90,138.68 | \$150,924.63 | \$95,698.19 | \$100,146.00 | \$106,293.00 | \$6,147.00 |
| Level 9 - District Wide Totals | \$90,138.68 | \$150,924.63 | \$95,698.19 | \$100,146.00 | \$106,293.00 | \$6,147.00 |
| Sub-Function 00 - Revenues Totals | \$90,138.68 | \$150,924.63 | \$95,698.19 | \$100,146.00 | \$106,293.00 | \$6,147.00 |
| Function 00 - Revenue Totals | \$90,138.68 | \$150,924.63 | \$95,698.19 | \$100,146.00 | \$106,293.00 | \$6,147.00 |
| Locations 270 - ESEA II A Teacher Qual Grant Totals | \$90,138.68 | \$150,924.63 | \$95,698.19 | \$100,146.00 | \$106,293.00 | \$6,147.00 |
| Locations 280 - ESEA III A Grant | | | | | | |
| Function 00 - Revenue | | | | | | |
| Sub-Function 00 - Revenues | | | | | | |
| Level 9 - District Wide | | | | | | |
| Program 000 - General Revenue | | | | | | |
| 32-280-00-00-9-000-62060 - NCLB Title III A LEP 84.365 | 19,391.27 | 18,527.23 | 16,396.01 | 16,547.00 | 19,699.00 | 3,152.00 |
| 32-280-00-00-9-000-62065 - Title III A Immigrant Children & Youth 84.365 | 1,765.47 | 656.68 | 462.90 | .00 | .00 | .00 |
| Program 000 - General Revenue Totals | \$21,156.74 | \$19,183.91 | \$16,858.91 | \$16,547.00 | \$19,699.00 | \$3,152.00 |
| Level 9 - District Wide Totals | \$21,156.74 | \$19,183.91 | \$16,858.91 | \$16,547.00 | \$19,699.00 | \$3,152.00 |
| Sub-Function 00 - Revenues Totals | \$21,156.74 | \$19,183.91 | \$16,858.91 | \$16,547.00 | \$19,699.00 | \$3,152.00 |
| Function 00 - Revenue Totals | \$21,156.74 | \$19,183.91 | \$16,858.91 | \$16,547.00 | \$19,699.00 | \$3,152.00 |
| Locations 280 - ESEA III A Grant Totals | \$21,156.74 | \$19,183.91 | \$16,858.91 | \$16,547.00 | \$19,699.00 | \$3,152.00 |
| 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 | 719,756.01 | 907,867.24 | 935,640.09 | 828,369.00 | 850,498.00 | 22,129.00 |
| 32-300-00-00-9-000-62121 - Flow Thru Title VIB Carryover 84.027 | 117,382.07 | .00 | .00 | .00 | .00 | .00 |
| Program 000 - General Revenue Totals | \$837,138.08 | \$907,867.24 | \$935,640.09 | \$828,369.00 | \$850,498.00 | \$22,129.00 |
| Level 9 - District Wide Totals | \$837,138.08 | \$907,867.24 | \$935,640.09 | \$828,369.00 | \$850,498.00 | \$22,129.00 |
| Sub-Function 00 - Revenues Totals | \$837,138.08 | \$907,867.24 | \$935,640.09 | \$828,369.00 | \$850,498.00 | \$22,129.00 |
| Function 00 - Revenue Totals | \$837,138.08 | \$907,867.24 | \$935,640.09 | \$828,369.00 | \$850,498.00 | \$22,129.00 |
| Locations 300 - Flow Thru Title VI B Grant Totals | \$837,138.08 | \$907,867.24 | \$935,640.09 | \$828,369.00 | \$850,498.00 | \$22,129.00 |

Grant Fund Budget

Budget Year 2025

| G/L Account - Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Actual Amount | 2024 Adopted Budget | 2025 City Council/Board Approval | Difference Vs 2024 Adopted Budget |
|---|--------------------|--------------------|--------------------|---------------------|----------------------------------|-----------------------------------|
| Fund 32 - School Grants Fund | | | | | | |
| REVENUE | | | | | | |
| Locations 310 - Perkins Vocational Ed Grant | | | | | | |
| Function 00 - Revenue | | | | | | |
| Sub-Function 00 - Revenues | | | | | | |
| Level 9 - District Wide | | | | | | |
| Program 000 - General Revenue | | | | | | |
| 32-310-00-00-9-000-62270 - Perkins Voc Ed 84.048 | 54,358.89 | 58,864.60 | 56,618.30 | 55,780.00 | 58,497.00 | 2,717.00 |
| Program 000 - General Revenue Totals | \$54,358.89 | \$58,864.60 | \$56,618.30 | \$55,780.00 | \$58,497.00 | \$2,717.00 |
| Level 9 - District Wide Totals | \$54,358.89 | \$58,864.60 | \$56,618.30 | \$55,780.00 | \$58,497.00 | \$2,717.00 |
| Sub-Function 00 - Revenues Totals | \$54,358.89 | \$58,864.60 | \$56,618.30 | \$55,780.00 | \$58,497.00 | \$2,717.00 |
| Function 00 - Revenue Totals | \$54,358.89 | \$58,864.60 | \$56,618.30 | \$55,780.00 | \$58,497.00 | \$2,717.00 |
| Locations 310 - Perkins Vocational Ed Grant Totals | \$54,358.89 | \$58,864.60 | \$56,618.30 | \$55,780.00 | \$58,497.00 | \$2,717.00 |
| Locations 340 - School Security Grant | | | | | | |
| Function 00 - Revenue | | | | | | |
| Sub-Function 00 - Revenues | | | | | | |
| Level 9 - District Wide | | | | | | |
| Program 000 - General Revenue | | | | | | |
| 32-340-00-00-9-000-61301 - School Security Grant | 16,999.00 | 90,564.83 | 87,502.17 | .00 | .00 | .00 |
| Program 000 - General Revenue Totals | \$16,999.00 | \$90,564.83 | \$87,502.17 | \$0.00 | \$0.00 | \$0.00 |
| Level 9 - District Wide Totals | \$16,999.00 | \$90,564.83 | \$87,502.17 | \$0.00 | \$0.00 | \$0.00 |
| Sub-Function 00 - Revenues Totals | \$16,999.00 | \$90,564.83 | \$87,502.17 | \$0.00 | \$0.00 | \$0.00 |
| Function 00 - Revenue Totals | \$16,999.00 | \$90,564.83 | \$87,502.17 | \$0.00 | \$0.00 | \$0.00 |
| Locations 340 - School Security Grant Totals | \$16,999.00 | \$90,564.83 | \$87,502.17 | \$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 | .00 | 16,265.69 | .00 | .00 | .00 |
| Program 000 - General Revenue Totals | \$0.00 | \$0.00 | \$16,265.69 | \$0.00 | \$0.00 | \$0.00 |
| Level 9 - District Wide Totals | \$0.00 | \$0.00 | \$16,265.69 | \$0.00 | \$0.00 | \$0.00 |
| Sub-Function 00 - Revenues Totals | \$0.00 | \$0.00 | \$16,265.69 | \$0.00 | \$0.00 | \$0.00 |
| Function 00 - Revenue Totals | \$0.00 | \$0.00 | \$16,265.69 | \$0.00 | \$0.00 | \$0.00 |
| Locations 380 - Plugged In Virginia Totals | \$0.00 | \$0.00 | \$16,265.69 | \$0.00 | \$0.00 | \$0.00 |

Grant Fund Budget

Budget Year 2025

| G/L Account - Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Actual Amount | 2024 Adopted Budget | 2025 City Council/Board Approval | Difference Vs 2024 Adopted Budget |
|--|---------------------|---------------------|---------------------|---------------------|----------------------------------|-----------------------------------|
| Fund 32 - School Grants Fund | | | | | | |
| REVENUE | | | | | | |
| Locations 400 - VA Preschool Initiative Grants | | | | | | |
| Function 00 - Revenue | | | | | | |
| Sub-Function 00 - Revenues | | | | | | |
| Level 9 - District Wide | | | | | | |
| Program 000 - General Revenue | | | | | | |
| 32-400-00-00-9-000-61615 - Virginia Preschool Initiative Grant 240281 | 101,480.34 | 214,183.00 | 236,489.00 | 441,446.00 | 493,994.00 | 52,548.00 |
| 32-400-00-00-9-000-62616 - Virginia Preschool Initiative - TANF 93.558 | 31,268.66 | .00 | .00 | .00 | .00 | .00 |
| Program 000 - General Revenue Totals | \$132,749.00 | \$214,183.00 | \$236,489.00 | \$441,446.00 | \$493,994.00 | \$52,548.00 |
| Level 9 - District Wide Totals | \$132,749.00 | \$214,183.00 | \$236,489.00 | \$441,446.00 | \$493,994.00 | \$52,548.00 |
| Sub-Function 00 - Revenues Totals | \$132,749.00 | \$214,183.00 | \$236,489.00 | \$441,446.00 | \$493,994.00 | \$52,548.00 |
| Function 00 - Revenue Totals | \$132,749.00 | \$214,183.00 | \$236,489.00 | \$441,446.00 | \$493,994.00 | \$52,548.00 |
| Locations 400 - VA Preschool Initiative Grants Totals | \$132,749.00 | \$214,183.00 | \$236,489.00 | \$441,446.00 | \$493,994.00 | \$52,548.00 |
| Locations 410 - Health Profession Opportunity | | | | | | |
| Function 00 - Revenue | | | | | | |
| Sub-Function 00 - Revenues | | | | | | |
| Level 9 - District Wide | | | | | | |
| Program 000 - General Revenue | | | | | | |
| 32-410-00-00-9-000-62350 - Health Profession Opportunity Grant 93.093 | 8,961.86 | 296.04 | .00 | .00 | .00 | .00 |
| Program 000 - General Revenue Totals | \$8,961.86 | \$296.04 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Level 9 - District Wide Totals | \$8,961.86 | \$296.04 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Sub-Function 00 - Revenues Totals | \$8,961.86 | \$296.04 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Function 00 - Revenue Totals | \$8,961.86 | \$296.04 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Locations 410 - Health Profession Opportunity Totals | \$8,961.86 | \$296.04 | \$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 | 18,895.12 | 19,962.21 | 17,953.95 | .00 | .00 | .00 |
| Program 000 - General Revenue Totals | \$18,895.12 | \$19,962.21 | \$17,953.95 | \$0.00 | \$0.00 | \$0.00 |
| Level 9 - District Wide Totals | \$18,895.12 | \$19,962.21 | \$17,953.95 | \$0.00 | \$0.00 | \$0.00 |
| Sub-Function 00 - Revenues Totals | \$18,895.12 | \$19,962.21 | \$17,953.95 | \$0.00 | \$0.00 | \$0.00 |
| Function 00 - Revenue Totals | \$18,895.12 | \$19,962.21 | \$17,953.95 | \$0.00 | \$0.00 | \$0.00 |
| Locations 420 - PBIS of the VTSS Totals | \$18,895.12 | \$19,962.21 | \$17,953.95 | \$0.00 | \$0.00 | \$0.00 |

Grant Fund Budget

Budget Year 2025

| G/L Account - Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Actual Amount | 2024 Adopted Budget | 2025 City Council/Board Approval | Difference Vs 2024 Adopted Budget |
|--|--------------------|--------------------|--------------------|---------------------|----------------------------------|-----------------------------------|
| Fund 32 - School Grants Fund | | | | | | |
| REVENUE | | | | | | |
| Locations 440 - Student Supp & Acad Achievement | | | | | | |
| Function 00 - Revenue | | | | | | |
| Sub-Function 00 - Revenues | | | | | | |
| Level 9 - District Wide | | | | | | |
| Program 000 - General Revenue | | | | | | |
| 32-440-00-00-9-000-62250 - Title IV A Student Support & Acad Enrichment 84.424 | 37,179.16 | 44,082.35 | 40,676.28 | 40,769.00 | 44,008.00 | 3,239.00 |
| Program 000 - General Revenue Totals | \$37,179.16 | \$44,082.35 | \$40,676.28 | \$40,769.00 | \$44,008.00 | \$3,239.00 |
| Level 9 - District Wide Totals | \$37,179.16 | \$44,082.35 | \$40,676.28 | \$40,769.00 | \$44,008.00 | \$3,239.00 |
| Sub-Function 00 - Revenues Totals | \$37,179.16 | \$44,082.35 | \$40,676.28 | \$40,769.00 | \$44,008.00 | \$3,239.00 |
| Function 00 - Revenue Totals | \$37,179.16 | \$44,082.35 | \$40,676.28 | \$40,769.00 | \$44,008.00 | \$3,239.00 |
| Locations 440 - Student Supp & Acad Achievement Totals | \$37,179.16 | \$44,082.35 | \$40,676.28 | \$40,769.00 | \$44,008.00 | \$3,239.00 |
| Locations 460 - Year Round School | | | | | | |
| Function 00 - Revenue | | | | | | |
| Sub-Function 00 - Revenues | | | | | | |
| Level 9 - District Wide | | | | | | |
| Program 000 - General Revenue | | | | | | |
| 32-460-00-00-9-000-61401 - Year Round School Planning Grants | 37,545.85 | .00 | .00 | .00 | .00 | .00 |
| 32-460-00-00-9-000-61402 - Year Round School Start-Up Grant | 62,741.70 | 113,161.10 | 314,944.87 | .00 | .00 | .00 |
| 32-460-00-00-9-000-61404 - Year Round School Start-Up Grant Carryover | .00 | 237,258.30 | .00 | .00 | .00 | .00 |
| Program 000 - General Revenue Totals | \$100,287.55 | \$350,419.40 | \$314,944.87 | \$0.00 | \$0.00 | \$0.00 |
| Level 9 - District Wide Totals | \$100,287.55 | \$350,419.40 | \$314,944.87 | \$0.00 | \$0.00 | \$0.00 |
| Sub-Function 00 - Revenues Totals | \$100,287.55 | \$350,419.40 | \$314,944.87 | \$0.00 | \$0.00 | \$0.00 |
| Function 00 - Revenue Totals | \$100,287.55 | \$350,419.40 | \$314,944.87 | \$0.00 | \$0.00 | \$0.00 |
| Locations 460 - Year Round School Totals | \$100,287.55 | \$350,419.40 | \$314,944.87 | \$0.00 | \$0.00 | \$0.00 |

Grant Fund Budget

Budget Year 2025

| G/L Account - Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Actual Amount | 2024 Adopted Budget | 2025 City Council/Board Approval | Difference Vs 2024 Adopted Budget |
|--|---------------------|---------------------|--------------------|---------------------|----------------------------------|-----------------------------------|
| Fund 32 - School Grants Fund | | | | | | |
| REVENUE | | | | | | |
| Locations 470 - Reentry Employment Opportunity | | | | | | |
| Function 00 - Revenue | | | | | | |
| Sub-Function 00 - Revenues | | | | | | |
| Level 9 - District Wide | | | | | | |
| Program 000 - General Revenue | | | | | | |
| 32-470-00-00-9-000-62355 - Reentry Employment Opportunity Grant 17.270 | 867.92 | .00 | .00 | .00 | .00 | .00 |
| Program 000 - General Revenue Totals | \$867.92 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Level 9 - District Wide Totals | \$867.92 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Sub-Function 00 - Revenues Totals | \$867.92 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Function 00 - Revenue Totals | \$867.92 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Locations 470 - Reentry Employment Opportunity Totals | \$867.92 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Locations 480 - CARES Act | | | | | | |
| Function 00 - Revenue | | | | | | |
| Sub-Function 00 - Revenues | | | | | | |
| Level 9 - District Wide | | | | | | |
| Program 000 - General Revenue | | | | | | |
| 32-480-00-00-9-000-62260 - CARES Act 84.425D | 298,505.35 | 149,341.45 | .00 | .00 | .00 | .00 |
| Program 000 - General Revenue Totals | \$298,505.35 | \$149,341.45 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Level 9 - District Wide Totals | \$298,505.35 | \$149,341.45 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Sub-Function 00 - Revenues Totals | \$298,505.35 | \$149,341.45 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Function 00 - Revenue Totals | \$298,505.35 | \$149,341.45 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Locations 480 - CARES Act Totals | \$298,505.35 | \$149,341.45 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Locations 490 - Coronavirus Relief (CRF) 21.019 | | | | | | |
| Function 00 - Revenue | | | | | | |
| Sub-Function 00 - Revenues | | | | | | |
| Level 9 - District Wide | | | | | | |
| Program 000 - General Revenue | | | | | | |
| 32-490-00-00-9-000-62265 - Coronavirus Relief Fund (CRF) 21.019 | 663,128.00 | .00 | .00 | .00 | .00 | .00 |
| Program 000 - General Revenue Totals | \$663,128.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Level 9 - District Wide Totals | \$663,128.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Sub-Function 00 - Revenues Totals | \$663,128.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Function 00 - Revenue Totals | \$663,128.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Locations 490 - Coronavirus Relief (CRF) 21.019 Totals | \$663,128.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |

Grant Fund Budget

Budget Year 2025

| G/L Account - Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Actual Amount | 2024 Adopted Budget | 2025 City Council/Board Approval | Difference Vs 2024 Adopted Budget |
|--|--------------------|--------------------|--------------------|---------------------|----------------------------------|-----------------------------------|
| Fund 32 - School Grants Fund | | | | | | |
| REVENUE | | | | | | |
| Locations 500 - CARES GEER 84.425C | | | | | | |
| Function 00 - Revenue | | | | | | |
| Sub-Function 00 - Revenues | | | | | | |
| Level 9 - District Wide | | | | | | |
| Program 000 - General Revenue | | | | | | |
| 32-500-00-00-9-000-62262 - CARES Act GEER State Set-aside 84.425C | 34,593.91 | 95,765.98 | 18,803.72 | .00 | .00 | .00 |
| Program 000 - General Revenue Totals | \$34,593.91 | \$95,765.98 | \$18,803.72 | \$0.00 | \$0.00 | \$0.00 |
| Level 9 - District Wide Totals | \$34,593.91 | \$95,765.98 | \$18,803.72 | \$0.00 | \$0.00 | \$0.00 |
| Sub-Function 00 - Revenues Totals | \$34,593.91 | \$95,765.98 | \$18,803.72 | \$0.00 | \$0.00 | \$0.00 |
| Function 00 - Revenue Totals | \$34,593.91 | \$95,765.98 | \$18,803.72 | \$0.00 | \$0.00 | \$0.00 |
| Locations 500 - CARES GEER 84.425C Totals | \$34,593.91 | \$95,765.98 | \$18,803.72 | \$0.00 | \$0.00 | \$0.00 |
| Locations 510 - CARES ESSER 84.425D | | | | | | |
| Function 00 - Revenue | | | | | | |
| Sub-Function 00 - Revenues | | | | | | |
| Level 9 - District Wide | | | | | | |
| Program 000 - General Revenue | | | | | | |
| 32-510-00-00-9-000-62261 - CARES Act ESSER State Set-aside 84.425D | 30,041.97 | 15,940.02 | .00 | .00 | .00 | .00 |
| Program 000 - General Revenue Totals | \$30,041.97 | \$15,940.02 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Level 9 - District Wide Totals | \$30,041.97 | \$15,940.02 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Sub-Function 00 - Revenues Totals | \$30,041.97 | \$15,940.02 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Function 00 - Revenue Totals | \$30,041.97 | \$15,940.02 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Locations 510 - CARES ESSER 84.425D Totals | \$30,041.97 | \$15,940.02 | \$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 | .00 | 30,000.00 | 30,000.00 |
| Program 000 - General Revenue Totals | \$30,000.00 | \$30,000.00 | \$30,000.00 | \$0.00 | \$30,000.00 | \$30,000.00 |
| Level 9 - District Wide Totals | \$30,000.00 | \$30,000.00 | \$30,000.00 | \$0.00 | \$30,000.00 | \$30,000.00 |
| Sub-Function 00 - Revenues Totals | \$30,000.00 | \$30,000.00 | \$30,000.00 | \$0.00 | \$30,000.00 | \$30,000.00 |
| Function 00 - Revenue Totals | \$30,000.00 | \$30,000.00 | \$30,000.00 | \$0.00 | \$30,000.00 | \$30,000.00 |
| Locations 520 - Jobs for VA Graduates-JVG Grant Totals | \$30,000.00 | \$30,000.00 | \$30,000.00 | \$0.00 | \$30,000.00 | \$30,000.00 |

Grant Fund Budget

Budget Year 2025

| G/L Account - Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Actual Amount | 2024 Adopted Budget | 2025 City Council/Board Approval | Difference Vs 2024 Adopted Budget |
|--|--------------------|--------------------|--------------------|---------------------|----------------------------------|-----------------------------------|
| Fund 32 - School Grants Fund | | | | | | |
| REVENUE | | | | | | |
| Locations 530 - CRRSA ESSER II 84.425D | | | | | | |
| Function 00 - Revenue | | | | | | |
| Sub-Function 00 - Revenues | | | | | | |
| Level 9 - District Wide | | | | | | |
| Program 000 - General Revenue | | | | | | |
| 32-530-00-00-9-000-62263 - CRRSA ESSER II 84.425D | 46,236.50 | 1,241,086.17 | 384,882.29 | .00 | .00 | .00 |
| Program 000 - General Revenue Totals | \$46,236.50 | \$1,241,086.17 | \$384,882.29 | \$0.00 | \$0.00 | \$0.00 |
| Level 9 - District Wide Totals | \$46,236.50 | \$1,241,086.17 | \$384,882.29 | \$0.00 | \$0.00 | \$0.00 |
| Sub-Function 00 - Revenues Totals | \$46,236.50 | \$1,241,086.17 | \$384,882.29 | \$0.00 | \$0.00 | \$0.00 |
| Function 00 - Revenue Totals | \$46,236.50 | \$1,241,086.17 | \$384,882.29 | \$0.00 | \$0.00 | \$0.00 |
| Locations 530 - CRRSA ESSER II 84.425D Totals | \$46,236.50 | \$1,241,086.17 | \$384,882.29 | \$0.00 | \$0.00 | \$0.00 |
| Locations 540 - CRRSA ESSER III 84.425U | | | | | | |
| Function 00 - Revenue | | | | | | |
| Sub-Function 00 - Revenues | | | | | | |
| Level 9 - District Wide | | | | | | |
| Program 000 - General Revenue | | | | | | |
| 32-540-00-00-9-000-62264 - CRRSA ESSER III 84.425U | .00 | 1,016,797.34 | 1,557,866.25 | 1,509,290.00 | 185,000.00 | (1,324,290.00) |
| Program 000 - General Revenue Totals | \$0.00 | \$1,016,797.34 | \$1,557,866.25 | \$1,509,290.00 | \$185,000.00 | (\$1,324,290.00) |
| Level 9 - District Wide Totals | \$0.00 | \$1,016,797.34 | \$1,557,866.25 | \$1,509,290.00 | \$185,000.00 | (\$1,324,290.00) |
| Sub-Function 00 - Revenues Totals | \$0.00 | \$1,016,797.34 | \$1,557,866.25 | \$1,509,290.00 | \$185,000.00 | (\$1,324,290.00) |
| Function 00 - Revenue Totals | \$0.00 | \$1,016,797.34 | \$1,557,866.25 | \$1,509,290.00 | \$185,000.00 | (\$1,324,290.00) |
| Locations 540 - CRRSA ESSER III 84.425U Totals | \$0.00 | \$1,016,797.34 | \$1,557,866.25 | \$1,509,290.00 | \$185,000.00 | (\$1,324,290.00) |
| Locations 550 - Goodwill YouthBuild 17.274 | | | | | | |
| Function 00 - Revenue | | | | | | |
| Sub-Function 00 - Revenues | | | | | | |
| Level 9 - District Wide | | | | | | |
| Program 000 - General Revenue | | | | | | |
| 32-550-00-00-9-000-62348 - Goodwill YouthBuild 17.274 | .00 | 2,260.65 | .00 | .00 | .00 | .00 |
| Program 000 - General Revenue Totals | \$0.00 | \$2,260.65 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Level 9 - District Wide Totals | \$0.00 | \$2,260.65 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Sub-Function 00 - Revenues Totals | \$0.00 | \$2,260.65 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Function 00 - Revenue Totals | \$0.00 | \$2,260.65 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Locations 550 - Goodwill YouthBuild 17.274 Totals | \$0.00 | \$2,260.65 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |

Grant Fund Budget

Budget Year 2025

| G/L Account - Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Actual Amount | 2024 Adopted Budget | 2025 City Council/Board Approval | Difference Vs 2024 Adopted Budget |
|--|--------------------|--------------------|--------------------|---------------------|----------------------------------|-----------------------------------|
| Fund 32 - School Grants Fund | | | | | | |
| REVENUE | | | | | | |
| 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 | .00 | 74,137.81 | 110,467.07 | .00 | .00 | .00 |
| Program 000 - General Revenue Totals | \$0.00 | \$74,137.81 | \$110,467.07 | \$0.00 | \$0.00 | \$0.00 |
| Level 9 - District Wide Totals | \$0.00 | \$74,137.81 | \$110,467.07 | \$0.00 | \$0.00 | \$0.00 |
| Sub-Function 00 - Revenues Totals | \$0.00 | \$74,137.81 | \$110,467.07 | \$0.00 | \$0.00 | \$0.00 |
| Function 00 - Revenue Totals | \$0.00 | \$74,137.81 | \$110,467.07 | \$0.00 | \$0.00 | \$0.00 |
| Locations 570 - ARP Flow Thru 84.027X Totals | \$0.00 | \$74,137.81 | \$110,467.07 | \$0.00 | \$0.00 | \$0.00 |
| Locations 580 - Emergency Connectivity 32.009 | | | | | | |
| Function 00 - Revenue | | | | | | |
| Sub-Function 00 - Revenues | | | | | | |
| Level 9 - District Wide | | | | | | |
| Program 000 - General Revenue | | | | | | |
| 32-580-00-00-9-000-62450 - Emergency Connectivity Fund 32.009 | .00 | 648,725.00 | .00 | .00 | .00 | .00 |
| Program 000 - General Revenue Totals | \$0.00 | \$648,725.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Level 9 - District Wide Totals | \$0.00 | \$648,725.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Sub-Function 00 - Revenues Totals | \$0.00 | \$648,725.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Function 00 - Revenue Totals | \$0.00 | \$648,725.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Locations 580 - Emergency Connectivity 32.009 Totals | \$0.00 | \$648,725.00 | \$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 | .00 | 459,675.00 | .00 | .00 | .00 | .00 |
| Program 000 - General Revenue Totals | \$0.00 | \$459,675.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Level 9 - District Wide Totals | \$0.00 | \$459,675.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Sub-Function 00 - Revenues Totals | \$0.00 | \$459,675.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Function 00 - Revenue Totals | \$0.00 | \$459,675.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Locations 581 - Emergency Connectivity II 32.009 Totals | \$0.00 | \$459,675.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |

Grant Fund Budget

Budget Year 2025

| G/L Account - Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Actual Amount | 2024 Adopted Budget | 2025 City Council/Board Approval | Difference Vs 2024 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 | .00 | 8,344.81 | 7,494.66 | .00 | .00 | .00 |
| Program 000 - General Revenue Totals | \$0.00 | \$8,344.81 | \$7,494.66 | \$0.00 | \$0.00 | \$0.00 |
| Level 9 - District Wide Totals | \$0.00 | \$8,344.81 | \$7,494.66 | \$0.00 | \$0.00 | \$0.00 |
| Sub-Function 00 - Revenues Totals | \$0.00 | \$8,344.81 | \$7,494.66 | \$0.00 | \$0.00 | \$0.00 |
| Function 00 - Revenue Totals | \$0.00 | \$8,344.81 | \$7,494.66 | \$0.00 | \$0.00 | \$0.00 |
| Locations 590 - ARP Homeless II C&Y 84.425W Totals | \$0.00 | \$8,344.81 | \$7,494.66 | \$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 | .00 | 44,976.36 | 90,293.85 | 237,471.00 | 237,471.00 | .00 |
| Program 000 - General Revenue Totals | \$0.00 | \$44,976.36 | \$90,293.85 | \$237,471.00 | \$237,471.00 | \$0.00 |
| Level 9 - District Wide Totals | \$0.00 | \$44,976.36 | \$90,293.85 | \$237,471.00 | \$237,471.00 | \$0.00 |
| Sub-Function 00 - Revenues Totals | \$0.00 | \$44,976.36 | \$90,293.85 | \$237,471.00 | \$237,471.00 | \$0.00 |
| Function 00 - Revenue Totals | \$0.00 | \$44,976.36 | \$90,293.85 | \$237,471.00 | \$237,471.00 | \$0.00 |
| Locations 600 - ARP ESSER III Set-Aside 84.425U Totals | \$0.00 | \$44,976.36 | \$90,293.85 | \$237,471.00 | \$237,471.00 | \$0.00 |
| 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 | .00 | 50,080.00 | 391,884.15 | .00 | .00 | .00 |
| Program 000 - General Revenue Totals | \$0.00 | \$50,080.00 | \$391,884.15 | \$0.00 | \$0.00 | \$0.00 |
| Level 9 - District Wide Totals | \$0.00 | \$50,080.00 | \$391,884.15 | \$0.00 | \$0.00 | \$0.00 |
| Sub-Function 00 - Revenues Totals | \$0.00 | \$50,080.00 | \$391,884.15 | \$0.00 | \$0.00 | \$0.00 |
| Function 00 - Revenue Totals | \$0.00 | \$50,080.00 | \$391,884.15 | \$0.00 | \$0.00 | \$0.00 |
| Locations 610 - ARPA CSLFRF Ventilation 21.027 Totals | \$0.00 | \$50,080.00 | \$391,884.15 | \$0.00 | \$0.00 | \$0.00 |

Grant Fund Budget

Budget Year 2025

| G/L Account - Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Actual Amount | 2024 Adopted Budget | 2025 City Council/Board Approval | Difference Vs 2024 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 | .00 | 12,836.71 | .00 | .00 | .00 | .00 |
| Program 000 - General Revenue Totals | \$0.00 | \$12,836.71 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Level 9 - District Wide Totals | \$0.00 | \$12,836.71 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Sub-Function 00 - Revenues Totals | \$0.00 | \$12,836.71 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Function 00 - Revenue Totals | \$0.00 | \$12,836.71 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Locations 620 - ESSER II Postsecondary SpEd Supp Totals | \$0.00 | \$12,836.71 | \$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 | .00 | 19,723.00 | .00 | .00 | .00 |
| Program 000 - General Revenue Totals | \$0.00 | \$0.00 | \$19,723.00 | \$0.00 | \$0.00 | \$0.00 |
| Level 9 - District Wide Totals | \$0.00 | \$0.00 | \$19,723.00 | \$0.00 | \$0.00 | \$0.00 |
| Sub-Function 00 - Revenues Totals | \$0.00 | \$0.00 | \$19,723.00 | \$0.00 | \$0.00 | \$0.00 |
| Function 00 - Revenue Totals | \$0.00 | \$0.00 | \$19,723.00 | \$0.00 | \$0.00 | \$0.00 |
| Locations 630 - DCJS Digital Mapping Grant Totals | \$0.00 | \$0.00 | \$19,723.00 | \$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 | .00 | 31,925.33 | 40,000.00 | 80,005.00 | 40,005.00 |
| Program 000 - General Revenue Totals | \$0.00 | \$0.00 | \$31,925.33 | \$40,000.00 | \$80,005.00 | \$40,005.00 |
| Level 9 - District Wide Totals | \$0.00 | \$0.00 | \$31,925.33 | \$40,000.00 | \$80,005.00 | \$40,005.00 |
| Sub-Function 00 - Revenues Totals | \$0.00 | \$0.00 | \$31,925.33 | \$40,000.00 | \$80,005.00 | \$40,005.00 |
| Function 00 - Revenue Totals | \$0.00 | \$0.00 | \$31,925.33 | \$40,000.00 | \$80,005.00 | \$40,005.00 |
| Locations 640 - School-Based Health 93.354 Totals | \$0.00 | \$0.00 | \$31,925.33 | \$40,000.00 | \$80,005.00 | \$40,005.00 |

Grant Fund Budget

Budget Year 2025

| G/L Account - Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Actual Amount | 2024 Adopted Budget | 2025 City Council/Board Approval | Difference Vs 2024 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 | .00 | 16,928.27 | .00 | .00 | .00 |
| Program 000 - General Revenue Totals | \$0.00 | \$0.00 | \$16,928.27 | \$0.00 | \$0.00 | \$0.00 |
| Level 9 - District Wide Totals | \$0.00 | \$0.00 | \$16,928.27 | \$0.00 | \$0.00 | \$0.00 |
| Sub-Function 00 - Revenues Totals | \$0.00 | \$0.00 | \$16,928.27 | \$0.00 | \$0.00 | \$0.00 |
| Function 00 - Revenue Totals | \$0.00 | \$0.00 | \$16,928.27 | \$0.00 | \$0.00 | \$0.00 |
| Locations 650 - Epidem & Lab Capacity 93.323 Totals | \$0.00 | \$0.00 | \$16,928.27 | \$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 84.215J | .00 | .00 | 1,811.72 | .00 | 131,188.00 | 131,188.00 |
| Program 000 - General Revenue Totals | \$0.00 | \$0.00 | \$1,811.72 | \$0.00 | \$131,188.00 | \$131,188.00 |
| Level 9 - District Wide Totals | \$0.00 | \$0.00 | \$1,811.72 | \$0.00 | \$131,188.00 | \$131,188.00 |
| Sub-Function 00 - Revenues Totals | \$0.00 | \$0.00 | \$1,811.72 | \$0.00 | \$131,188.00 | \$131,188.00 |
| Function 00 - Revenue Totals | \$0.00 | \$0.00 | \$1,811.72 | \$0.00 | \$131,188.00 | \$131,188.00 |
| Locations 660 - Community Schools Grant 84.215J Totals | \$0.00 | \$0.00 | \$1,811.72 | \$0.00 | \$131,188.00 | \$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 | .00 | .00 | 195,900.00 | 195,900.00 |
| Program 000 - General Revenue Totals | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$195,900.00 | \$195,900.00 |
| Level 9 - District Wide Totals | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$195,900.00 | \$195,900.00 |
| Sub-Function 00 - Revenues Totals | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$195,900.00 | \$195,900.00 |
| Function 00 - Revenue Totals | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$195,900.00 | \$195,900.00 |
| Locations 670 - SBMH2-Yr1 84.184H Totals | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$195,900.00 | \$195,900.00 |

Grant Fund Budget

Budget Year 2025

| G/L Account - Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Actual Amount | 2024 Adopted Budget | 2025 City Council/Board Approval | Difference Vs 2024 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 | .00 | .00 | 371,084.00 | 371,084.00 |
| Program 000 - General Revenue Totals | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$371,084.00 | \$371,084.00 |
| Level 9 - District Wide Totals | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$371,084.00 | \$371,084.00 |
| Sub-Function 00 - Revenues Totals | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$371,084.00 | \$371,084.00 |
| Function 00 - Revenue Totals | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$371,084.00 | \$371,084.00 |
| Locations 680 - ALL in Tutoring Totals | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$371,084.00 | \$371,084.00 |
| REVENUE TOTALS | \$3,589,500.60 | \$6,861,975.37 | \$5,627,389.48 | \$3,858,581.00 | \$4,001,953.00 | \$143,372.00 |
| 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 | .00 | 450,000.00 | 450,000.00 |
| Program 110 - Regular Instruction Totals | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$450,000.00 | \$450,000.00 |
| Level 2 - Elementary Totals | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$450,000.00 | \$450,000.00 |
| Sub-Function 10 - Classroom Instruction Totals | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$450,000.00 | \$450,000.00 |
| Function 61 - Instruction Totals | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$450,000.00 | \$450,000.00 |
| Locations 110 - Central Instruction Totals | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$450,000.00 | \$450,000.00 |
| 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 | 4,897.21 | 4,754.53 | 4,536.07 | 3,288.00 | 2,629.00 | (659.00) |
| 32-200-61-10-3-120-72100 - FICA | 374.64 | 363.72 | 347.03 | 252.00 | 202.00 | (50.00) |
| 32-200-61-10-3-120-76435 - Supplies - Instructional | 3,115.00 | 3,115.00 | 3,319.90 | 4,664.00 | 5,343.00 | 679.00 |
| Program 120 - Special Education Totals | \$8,386.85 | \$8,233.25 | \$8,203.00 | \$8,204.00 | \$8,174.00 | (\$30.00) |
| Level 3 - Secondary Totals | \$8,386.85 | \$8,233.25 | \$8,203.00 | \$8,204.00 | \$8,174.00 | (\$30.00) |
| Sub-Function 10 - Classroom Instruction Totals | \$8,386.85 | \$8,233.25 | \$8,203.00 | \$8,204.00 | \$8,174.00 | (\$30.00) |
| Function 61 - Instruction Totals | \$8,386.85 | \$8,233.25 | \$8,203.00 | \$8,204.00 | \$8,174.00 | (\$30.00) |
| Locations 200 - ISAEP Grant Totals | \$8,386.85 | \$8,233.25 | \$8,203.00 | \$8,204.00 | \$8,174.00 | (\$30.00) |

Grant Fund Budget

Budget Year 2025

| G/L Account - Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Actual Amount | 2024 Adopted Budget | 2025 City Council/Board Approval | Difference Vs 2024 Adopted Budget |
|--|--------------------|--------------------|--------------------|---------------------|----------------------------------|-----------------------------------|
| Fund 32 - School Grants Fund | | | | | | |
| EXPENSE | | | | | | |
| Locations 205 - Youth Tobacco Use Prevention | | | | | | |
| Function 62 - Administration, Attend. & Health | | | | | | |
| Sub-Function 62 - Admin, Attend. & Health | | | | | | |
| Level 9 - District Wide | | | | | | |
| Program 222 - Health Services | | | | | | |
| 32-205-62-62-9-222-71135 - Compensation - Health and Behavioral | .00 | .00 | .00 | .00 | 99,006.00 | 99,006.00 |
| 32-205-62-62-9-222-72100 - FICA | .00 | .00 | .00 | .00 | 7,575.00 | 7,575.00 |
| 32-205-62-62-9-222-73037 - Contractual Services - Other | .00 | .00 | .00 | .00 | 22,500.00 | 22,500.00 |
| 32-205-62-62-9-222-75530 - Travel - Other | .00 | .00 | .00 | .00 | 13,275.00 | 13,275.00 |
| 32-205-62-62-9-222-76045 - Furniture and Equip <\$5,000 | .00 | .00 | .00 | .00 | 6,300.00 | 6,300.00 |
| 32-205-62-62-9-222-76105 - Supplies - Office | .00 | .00 | .00 | .00 | 10,344.00 | 10,344.00 |
| Program 222 - Health Services Totals | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$159,000.00 | \$159,000.00 |
| Level 9 - District Wide Totals | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$159,000.00 | \$159,000.00 |
| Sub-Function 62 - Admin, Attend. & Health Totals | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$159,000.00 | \$159,000.00 |
| Function 62 - Administration, Attend. & Health Totals | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$159,000.00 | \$159,000.00 |
| Locations 205 - Youth Tobacco Use Prevention Totals | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$159,000.00 | \$159,000.00 |
| 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 | 9,675.00 | 18,672.23 | 13,880.64 | .00 | .00 | .00 |
| 32-220-61-10-7-110-71150 - Compensation-Clerical | 25,727.00 | 25,214.02 | 22,345.40 | .00 | .00 | .00 |
| 32-220-61-10-7-110-72100 - FICA | 2,703.79 | 3,352.75 | 2,767.25 | .00 | .00 | .00 |
| 32-220-61-10-7-110-73037 - Contractual Services - Other | 10,478.31 | 16,608.08 | 15,020.00 | .00 | .00 | .00 |
| 32-220-61-10-7-110-76435 - Supplies - Instructional | 29,936.90 | 12,007.25 | 16,149.38 | .00 | .00 | .00 |
| Program 110 - Regular Instruction Totals | \$78,521.00 | \$75,854.33 | \$70,162.67 | \$0.00 | \$0.00 | \$0.00 |
| Level 7 - Adult Totals | \$78,521.00 | \$75,854.33 | \$70,162.67 | \$0.00 | \$0.00 | \$0.00 |
| Sub-Function 10 - Classroom Instruction Totals | \$78,521.00 | \$75,854.33 | \$70,162.67 | \$0.00 | \$0.00 | \$0.00 |
| Function 61 - Instruction Totals | \$78,521.00 | \$75,854.33 | \$70,162.67 | \$0.00 | \$0.00 | \$0.00 |
| Locations 220 - Race To GED Grant Totals | \$78,521.00 | \$75,854.33 | \$70,162.67 | \$0.00 | \$0.00 | \$0.00 |

Grant Fund Budget

Budget Year 2025

| G/L Account - Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Actual Amount | 2024 Adopted Budget | 2025 City Council/Board Approval | Difference Vs 2024 Adopted Budget |
|--|---------------------|---------------------|---------------------|---------------------|----------------------------------|-----------------------------------|
| Fund 32 - School Grants Fund | | | | | | |
| EXPENSE | | | | | | |
| Locations 230 - Preschool Mini Grants | | | | | | |
| Function 61 - Instruction | | | | | | |
| Sub-Function 10 - Classroom Instruction | | | | | | |
| Level 8 - Pre-K | | | | | | |
| Program 180 - Pre-K Non- Sp Ed | | | | | | |
| 32-230-61-10-8-180-71151 - Compensation-Instructional Asst | 15,737.47 | 16,046.87 | 11,062.22 | 17,957.00 | 17,957.00 | .00 |
| 32-230-61-10-8-180-71665 - Bonus Payments To Teachers | 1,548.00 | .00 | 2,322.00 | .00 | .00 | .00 |
| 32-230-61-10-8-180-72100 - FICA | 1,305.15 | 1,227.59 | 1,142.32 | 1,374.00 | 1,374.00 | .00 |
| Program 180 - Pre-K Non- Sp Ed Totals | <u>\$18,590.62</u> | <u>\$17,274.46</u> | <u>\$14,526.54</u> | <u>\$19,331.00</u> | <u>\$19,331.00</u> | <u>\$0.00</u> |
| Level 8 - Pre-K Totals | <u>\$18,590.62</u> | <u>\$17,274.46</u> | <u>\$14,526.54</u> | <u>\$19,331.00</u> | <u>\$19,331.00</u> | <u>\$0.00</u> |
| Sub-Function 10 - Classroom Instruction Totals | <u>\$18,590.62</u> | <u>\$17,274.46</u> | <u>\$14,526.54</u> | <u>\$19,331.00</u> | <u>\$19,331.00</u> | <u>\$0.00</u> |
| Function 61 - Instruction Totals | <u>\$18,590.62</u> | <u>\$17,274.46</u> | <u>\$14,526.54</u> | <u>\$19,331.00</u> | <u>\$19,331.00</u> | <u>\$0.00</u> |
| Locations 230 - Preschool Mini Grants Totals | <u>\$18,590.62</u> | <u>\$17,274.46</u> | <u>\$14,526.54</u> | <u>\$19,331.00</u> | <u>\$19,331.00</u> | <u>\$0.00</u> |
| 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 | 185,887.13 | 252,028.14 | 211,093.27 | .00 | .00 | .00 |
| 32-240-61-10-7-170-71150 - Compensation-Clerical | 9,009.00 | 8,274.00 | 5,360.60 | .00 | .00 | .00 |
| 32-240-61-10-7-170-71200 - Compensation-OT | .00 | 52.50 | .00 | .00 | .00 | .00 |
| 32-240-61-10-7-170-72100 - FICA | 14,826.66 | 19,894.08 | 16,538.01 | .00 | .00 | .00 |
| 32-240-61-10-7-170-72220 - VRS Hybrid Pension Contribution | .00 | .00 | 1,254.03 | .00 | .00 | .00 |
| 32-240-61-10-7-170-72300 - Group Health and Dental Insurance | .00 | .00 | 755.16 | .00 | .00 | .00 |
| 32-240-61-10-7-170-72400 - VRS Group Life Insurance | .00 | .00 | 85.36 | .00 | .00 | .00 |
| 32-240-61-10-7-170-72510 - Hybrid Disability Insurance | .00 | .00 | 15.16 | .00 | .00 | .00 |
| 32-240-61-10-7-170-72750 - VRS Retiree Health Care Credit | .00 | .00 | 77.08 | .00 | .00 | .00 |
| 32-240-61-10-7-170-73037 - Contractual Services - Other | 37,409.05 | 41,404.78 | 33,522.86 | .00 | .00 | .00 |
| 32-240-61-10-7-170-75202 - Telephone Services | 416.16 | 504.84 | 1,340.21 | .00 | .00 | .00 |
| 32-240-61-10-7-170-75530 - Travel - Other | .00 | 1,085.87 | 552.74 | .00 | .00 | .00 |
| 32-240-61-10-7-170-76435 - Supplies - Instructional | 80,362.80 | 53,159.02 | 39,315.65 | .00 | .00 | .00 |
| Program 170 - Adult Totals | <u>\$327,910.80</u> | <u>\$376,403.23</u> | <u>\$309,910.13</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> |
| Program 171 - Adult GAE | | | | | | |
| 32-240-61-10-7-171-71120 - Compensation-Instructional Salaries | 29,228.50 | 35,729.15 | 34,737.80 | .00 | .00 | .00 |
| 32-240-61-10-7-171-71150 - Compensation-Clerical | 5,782.50 | .00 | .00 | .00 | .00 | .00 |
| 32-240-61-10-7-171-72100 - FICA | 2,678.34 | 2,733.27 | 2,657.43 | .00 | .00 | .00 |
| 32-240-61-10-7-171-73037 - Contractual Services - Other | .00 | .00 | 1,025.00 | .00 | .00 | .00 |

Grant Fund Budget

Budget Year 2025

| G/L Account - Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Actual Amount | 2024 Adopted Budget | 2025 City Council/Board Approval | Difference Vs 2024 Adopted Budget |
|--|--------------------|--------------------|--------------------|---------------------|----------------------------------|-----------------------------------|
| Fund 32 - School Grants Fund | | | | | | |
| EXPENSE | | | | | | |
| Locations 240 - Adult Basic Education Grant | | | | | | |
| Function 61 - Instruction | | | | | | |
| Sub-Function 10 - Classroom Instruction | | | | | | |
| Level 7 - Adult | | | | | | |
| Program 171 - Adult GAE | | | | | | |
| 32-240-61-10-7-171-76435 - Supplies - Instructional | 773.08 | .00 | 42.19 | .00 | .00 | .00 |
| Program 171 - Adult GAE Totals | \$38,462.42 | \$38,462.42 | \$38,462.42 | \$0.00 | \$0.00 | \$0.00 |
| Program 172 - Adult Leadership | | | | | | |
| 32-240-61-10-7-172-71110 - Compensation-Administrative | 53,286.71 | 50,336.34 | 58,264.00 | .00 | .00 | .00 |
| 32-240-61-10-7-172-71665 - Bonus Payments To Teachers | 1,548.00 | .00 | .00 | .00 | .00 | .00 |
| 32-240-61-10-7-172-72100 - FICA | 4,149.08 | 3,807.93 | 4,415.37 | .00 | .00 | .00 |
| 32-240-61-10-7-172-72220 - VRS Hybrid Pension Contribution | 10,037.74 | 10,009.92 | 11,450.25 | .00 | .00 | .00 |
| 32-240-61-10-7-172-72300 - Group Health and Dental Insurance | 7,027.30 | 7,140.94 | 7,774.80 | .00 | .00 | .00 |
| 32-240-61-10-7-172-72400 - VRS Group Life Insurance | 807.84 | 808.50 | 938.96 | .00 | .00 | .00 |
| 32-240-61-10-7-172-72510 - Hybrid Disability Insurance | 143.47 | 143.63 | 166.76 | .00 | .00 | .00 |
| 32-240-61-10-7-172-72750 - VRS Retiree Health Care Credit | 729.38 | 730.09 | 847.88 | .00 | .00 | .00 |
| 32-240-61-10-7-172-73037 - Contractual Services - Other | 385.00 | 1,737.80 | 2,767.15 | .00 | .00 | .00 |
| 32-240-61-10-7-172-75530 - Travel - Other | 317.34 | 669.10 | 813.12 | .00 | .00 | .00 |
| 32-240-61-10-7-172-76435 - Supplies - Instructional | 4,029.39 | 1,899.98 | 199.98 | .00 | .00 | .00 |
| Program 172 - Adult Leadership Totals | \$82,461.25 | \$77,284.23 | \$87,638.27 | \$0.00 | \$0.00 | \$0.00 |
| Program 173 - Adult C&I | | | | | | |
| 32-240-61-10-7-173-73037 - Contractual Services - Other | .00 | .00 | 1,788.18 | .00 | .00 | .00 |
| 32-240-61-10-7-173-75530 - Travel - Other | .00 | .00 | 211.82 | .00 | .00 | .00 |
| 32-240-61-10-7-173-76435 - Supplies - Instructional | 1,792.20 | 2,000.00 | .00 | .00 | .00 | .00 |
| Program 173 - Adult C&I Totals | \$1,792.20 | \$2,000.00 | \$2,000.00 | \$0.00 | \$0.00 | \$0.00 |
| Program 175 - Adult EEI | | | | | | |
| 32-240-61-10-7-175-71120 - Compensation-Instructional Salaries | 937.50 | .00 | .00 | .00 | .00 | .00 |
| 32-240-61-10-7-175-72100 - FICA | 71.72 | .00 | .00 | .00 | .00 | .00 |
| Program 175 - Adult EEI Totals | \$1,009.22 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Level 7 - Adult Totals | \$451,635.89 | \$494,149.88 | \$438,010.82 | \$0.00 | \$0.00 | \$0.00 |
| Sub-Function 10 - Classroom Instruction Totals | \$451,635.89 | \$494,149.88 | \$438,010.82 | \$0.00 | \$0.00 | \$0.00 |
| Function 61 - Instruction Totals | \$451,635.89 | \$494,149.88 | \$438,010.82 | \$0.00 | \$0.00 | \$0.00 |
| Locations 240 - Adult Basic Education Grant Totals | \$451,635.89 | \$494,149.88 | \$438,010.82 | \$0.00 | \$0.00 | \$0.00 |

Grant Fund Budget

Budget Year 2025

| G/L Account - Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Actual Amount | 2024 Adopted Budget | 2025 City Council/Board Approval | Difference Vs 2024 Adopted Budget |
|--|---------------------|---------------------|---------------------|---------------------|----------------------------------|-----------------------------------|
| Fund 32 - School Grants Fund | | | | | | |
| EXPENSE | | | | | | |
| Locations 250 - ESEA Title I Grant | | | | | | |
| Function 61 - Instruction | | | | | | |
| Sub-Function 10 - Classroom Instruction | | | | | | |
| Level 2 - Elementary | | | | | | |
| Program 110 - Regular Instruction | | | | | | |
| 32-250-61-10-2-110-71120 - Compensation-Instructional Salaries | 194,400.79 | 129,269.04 | 142,335.63 | 275,085.00 | 275,085.00 | .00 |
| 32-250-61-10-2-110-71151 - Compensation-Instructional Asst | 86,315.64 | 158,524.27 | 194,667.45 | 100,000.00 | 100,000.00 | .00 |
| 32-250-61-10-2-110-71665 - Bonus Payments To Teachers | 12,384.00 | .00 | 18,576.00 | .00 | .00 | .00 |
| 32-250-61-10-2-110-72100 - FICA | 21,452.21 | 19,365.23 | 24,613.38 | 20,919.00 | 20,919.00 | .00 |
| 32-250-61-10-2-110-72210 - VRS Pension Contribution | 40,655.50 | 27,502.72 | 38,093.66 | 52,672.00 | 52,672.00 | .00 |
| 32-250-61-10-2-110-72220 - VRS Hybrid Pension Contribution | 6,222.70 | 20,949.90 | 17,459.73 | .00 | .00 | .00 |
| 32-250-61-10-2-110-72300 - Group Health and Dental Insurance | 30,478.08 | 61,099.82 | 72,429.54 | 60,000.00 | 60,000.00 | .00 |
| 32-250-61-10-2-110-72400 - VRS Group Life Insurance | 3,779.60 | 3,906.40 | 4,479.06 | 4,000.00 | 4,000.00 | .00 |
| 32-250-61-10-2-110-72510 - Hybrid Disability Insurance | 89.12 | 300.00 | 250.12 | 300.00 | 300.00 | .00 |
| 32-250-61-10-2-110-72750 - VRS Retiree Health Care Credit | 3,412.89 | 3,527.54 | 4,044.58 | 3,600.00 | 3,600.00 | .00 |
| 32-250-61-10-2-110-73037 - Contractual Services - Other | 42,076.15 | 34,043.20 | 45,521.04 | 40,652.00 | 41,235.00 | 583.00 |
| 32-250-61-10-2-110-76435 - Supplies - Instructional | 153,082.83 | 85,159.82 | 42,828.50 | .00 | .00 | .00 |
| Program 110 - Regular Instruction Totals | \$594,349.51 | \$543,647.94 | \$605,298.69 | \$557,228.00 | \$557,811.00 | \$583.00 |
| Level 2 - Elementary Totals | \$594,349.51 | \$543,647.94 | \$605,298.69 | \$557,228.00 | \$557,811.00 | \$583.00 |
| Level 3 - Secondary | | | | | | |
| Program 110 - Regular Instruction | | | | | | |
| 32-250-61-10-3-110-73037 - Contractual Services - Other | 5,899.00 | 6,424.00 | 4,725.00 | .00 | .00 | .00 |
| 32-250-61-10-3-110-76435 - Supplies - Instructional | 6,880.00 | 6,076.00 | 1,735.00 | .00 | .00 | .00 |
| Program 110 - Regular Instruction Totals | \$12,779.00 | \$12,500.00 | \$6,460.00 | \$0.00 | \$0.00 | \$0.00 |
| Level 3 - Secondary Totals | \$12,779.00 | \$12,500.00 | \$6,460.00 | \$0.00 | \$0.00 | \$0.00 |
| Sub-Function 10 - Classroom Instruction Totals | \$607,128.51 | \$556,147.94 | \$611,758.69 | \$557,228.00 | \$557,811.00 | \$583.00 |
| Function 61 - Instruction Totals | \$607,128.51 | \$556,147.94 | \$611,758.69 | \$557,228.00 | \$557,811.00 | \$583.00 |
| 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 | 4,000.00 | .00 | 3,716.00 | 3,716.00 | .00 |

Grant Fund Budget

Budget Year 2025

| G/L Account - Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Actual Amount | 2024 Adopted Budget | 2025 City Council/Board Approval | Difference Vs 2024 Adopted Budget |
|---|--------------------|--------------------|--------------------|---------------------|----------------------------------|-----------------------------------|
| 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 | 284.00 | .00 |
| Program 320 - Vehicle Operation Services Totals | \$4,000.00 | \$4,000.00 | \$0.00 | \$4,000.00 | \$4,000.00 | \$0.00 |
| Program 330 - Transportation Monitoring Svcs | | | | | | |
| 32-250-63-63-9-330-71172 - Compensation-Bus Aides | .00 | .00 | 4,000.00 | .00 | .00 | .00 |
| Program 330 - Transportation Monitoring Svcs Totals | \$0.00 | \$0.00 | \$4,000.00 | \$0.00 | \$0.00 | \$0.00 |
| 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 | \$611,128.51 | \$560,147.94 | \$615,758.69 | \$561,228.00 | \$561,811.00 | \$583.00 |
| 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 | 6,400.00 | 5,440.00 | 33,600.00 | 13,600.00 | (20,000.00) |
| 32-270-61-10-2-110-71520 - Compensation-Substitutes | 4,570.79 | 10,956.39 | .00 | .00 | .00 | .00 |
| 32-270-61-10-2-110-72100 - FICA | 839.29 | 969.26 | 416.16 | 2,571.00 | 1,040.00 | (1,531.00) |
| 32-270-61-10-2-110-73225 - Professional Development - Conferences | 47,875.54 | 53,734.66 | 31,633.81 | 42,496.00 | 65,516.00 | 23,020.00 |
| 32-270-61-10-2-110-75530 - Travel - Other | .00 | 3,584.59 | 5,197.78 | 15,510.00 | 18,081.00 | 2,571.00 |
| 32-270-61-10-2-110-76115 - Supplies - Training | 1,477.81 | 447.65 | 99.75 | 5,969.00 | 8,056.00 | 2,087.00 |
| Program 110 - Regular Instruction Totals | \$61,163.43 | \$76,092.55 | \$42,787.50 | \$100,146.00 | \$106,293.00 | \$6,147.00 |
| Level 2 - Elementary Totals | \$61,163.43 | \$76,092.55 | \$42,787.50 | \$100,146.00 | \$106,293.00 | \$6,147.00 |

Grant Fund Budget

Budget Year 2025

| G/L Account - Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Actual Amount | 2024 Adopted Budget | 2025 City Council/Board Approval | Difference Vs 2024 Adopted Budget |
|---|--------------------|---------------------|--------------------|---------------------|----------------------------------|-----------------------------------|
| Fund 32 - School Grants Fund | | | | | | |
| EXPENSE | | | | | | |
| Locations 270 - ESEA II A Teacher Qual Grant | | | | | | |
| Function 61 - Instruction | | | | | | |
| Sub-Function 10 - Classroom Instruction | | | | | | |
| Level 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 | 1,487.01 | 8,805.00 | .00 | .00 | .00 | .00 |
| 32-270-61-10-3-110-72100 - FICA | 236.16 | 786.98 | 122.40 | .00 | .00 | .00 |
| 32-270-61-10-3-110-73225 - Professional Development - Conferences | 15,250.68 | 31,310.56 | 29,025.61 | .00 | .00 | .00 |
| 32-270-61-10-3-110-75530 - Travel - Other | 110.00 | 2,646.28 | 2,135.89 | .00 | .00 | .00 |
| 32-270-61-10-3-110-76115 - Supplies - Training | 233.48 | 764.03 | 553.86 | .00 | .00 | .00 |
| Program 110 - Regular Instruction Totals | <u>\$18,917.33</u> | <u>\$45,912.85</u> | <u>\$33,437.76</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> |
| Level 3 - Secondary Totals | <u>\$18,917.33</u> | <u>\$45,912.85</u> | <u>\$33,437.76</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> |
| 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 | 2,340.63 | 4,620.00 | .00 | .00 | .00 | .00 |
| 32-270-61-10-4-110-72100 - FICA | 301.49 | 475.83 | 122.40 | .00 | .00 | .00 |
| 32-270-61-10-4-110-73225 - Professional Development - Conferences | 5,131.67 | 20,080.30 | 14,937.11 | .00 | .00 | .00 |
| 32-270-61-10-4-110-75530 - Travel - Other | .00 | 1,567.84 | 1,572.00 | .00 | .00 | .00 |
| 32-270-61-10-4-110-76115 - Supplies - Training | 684.13 | 575.26 | 1,241.42 | .00 | .00 | .00 |
| Program 110 - Regular Instruction Totals | <u>\$10,057.92</u> | <u>\$28,919.23</u> | <u>\$19,472.93</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> |
| Level 4 - Middle Totals | <u>\$10,057.92</u> | <u>\$28,919.23</u> | <u>\$19,472.93</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> |
| Sub-Function 10 - Classroom Instruction Totals | <u>\$90,138.68</u> | <u>\$150,924.63</u> | <u>\$95,698.19</u> | <u>\$100,146.00</u> | <u>\$106,293.00</u> | <u>\$6,147.00</u> |
| Function 61 - Instruction Totals | <u>\$90,138.68</u> | <u>\$150,924.63</u> | <u>\$95,698.19</u> | <u>\$100,146.00</u> | <u>\$106,293.00</u> | <u>\$6,147.00</u> |
| Locations 270 - ESEA II A Teacher Qual Grant Totals | <u>\$90,138.68</u> | <u>\$150,924.63</u> | <u>\$95,698.19</u> | <u>\$100,146.00</u> | <u>\$106,293.00</u> | <u>\$6,147.00</u> |

Grant Fund Budget

Budget Year 2025

| G/L Account - Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Actual Amount | 2024 Adopted Budget | 2025 City Council/Board Approval | Difference Vs 2024 Adopted Budget |
|--|--------------------|--------------------|--------------------|---------------------|----------------------------------|-----------------------------------|
| Fund 32 - School Grants Fund | | | | | | |
| EXPENSE | | | | | | |
| Locations 280 - ESEA III A Grant | | | | | | |
| Function 61 - Instruction | | | | | | |
| Sub-Function 10 - Classroom Instruction | | | | | | |
| Level 2 - Elementary | | | | | | |
| Program 110 - Regular Instruction | | | | | | |
| 32-280-61-10-2-110-71120 - Compensation-Instructional Salaries | 14,022.57 | 10,993.00 | 15,217.00 | 15,371.00 | 18,299.00 | 2,928.00 |
| 32-280-61-10-2-110-71665 - Bonus Payments To Teachers | 774.00 | .00 | .00 | .00 | .00 | .00 |
| 32-280-61-10-2-110-72100 - FICA | 1,003.42 | 598.42 | 1,179.01 | 1,176.00 | 1,400.00 | 224.00 |
| 32-280-61-10-2-110-72220 - VRS Hybrid Pension Contribution | 851.72 | 1,824.20 | .00 | .00 | .00 | .00 |
| 32-280-61-10-2-110-72300 - Group Health and Dental Insurance | 2,596.72 | 4,805.61 | .00 | .00 | .00 | .00 |
| 32-280-61-10-2-110-72400 - VRS Group Life Insurance | 68.67 | 147.10 | .00 | .00 | .00 | .00 |
| 32-280-61-10-2-110-72510 - Hybrid Disability Insurance | 12.19 | 26.10 | .00 | .00 | .00 | .00 |
| 32-280-61-10-2-110-72750 - VRS Retiree Health Care Credit | 61.98 | 132.80 | .00 | .00 | .00 | .00 |
| Program 110 - Regular Instruction Totals | \$19,391.27 | \$18,527.23 | \$16,396.01 | \$16,547.00 | \$19,699.00 | \$3,152.00 |
| Program 129 - Immigrant Children & Youth | | | | | | |
| 32-280-61-10-2-129-71120 - Compensation-Instructional Salaries | 1,640.00 | 610.00 | 430.00 | .00 | .00 | .00 |
| 32-280-61-10-2-129-72100 - FICA | 125.47 | 46.68 | 32.90 | .00 | .00 | .00 |
| Program 129 - Immigrant Children & Youth Totals | \$1,765.47 | \$656.68 | \$462.90 | \$0.00 | \$0.00 | \$0.00 |
| Level 2 - Elementary Totals | \$21,156.74 | \$19,183.91 | \$16,858.91 | \$16,547.00 | \$19,699.00 | \$3,152.00 |
| Sub-Function 10 - Classroom Instruction Totals | \$21,156.74 | \$19,183.91 | \$16,858.91 | \$16,547.00 | \$19,699.00 | \$3,152.00 |
| Function 61 - Instruction Totals | \$21,156.74 | \$19,183.91 | \$16,858.91 | \$16,547.00 | \$19,699.00 | \$3,152.00 |
| Locations 280 - ESEA III A Grant Totals | \$21,156.74 | \$19,183.91 | \$16,858.91 | \$16,547.00 | \$19,699.00 | \$3,152.00 |
| 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 | 25,643.58 | 42,209.73 | 27,605.16 | 26,998.00 | 12,000.00 | (14,998.00) |
| 32-300-61-10-2-120-71151 - Compensation-Instructional Asst | 232,460.44 | 312,136.17 | 294,427.72 | 300,000.00 | 300,000.00 | .00 |
| 32-300-61-10-2-120-71200 - Compensation-OT | .00 | .00 | 10.72 | .00 | .00 | .00 |
| 32-300-61-10-2-120-71665 - Bonus Payments To Teachers | 21,672.00 | .00 | 23,978.52 | .00 | .00 | .00 |
| 32-300-61-10-2-120-72100 - FICA | 20,030.94 | 25,610.61 | 25,412.22 | 25,016.00 | 22,340.00 | (2,676.00) |
| 32-300-61-10-2-120-72210 - VRS Pension Contribution | 8,608.56 | 5,899.06 | 127.86 | 7,500.00 | 5,760.00 | (1,740.00) |
| 32-300-61-10-2-120-72220 - VRS Hybrid Pension Contribution | 23,057.40 | 37,620.94 | 39,039.91 | 37,900.00 | 38,500.00 | 600.00 |
| 32-300-61-10-2-120-72300 - Group Health and Dental Insurance | 39,168.08 | 56,972.88 | 41,651.81 | 44,280.00 | 26,200.00 | (18,080.00) |
| 32-300-61-10-2-120-72400 - VRS Group Life Insurance | 2,686.64 | 3,608.25 | 3,515.91 | 3,860.00 | 4,050.00 | 190.00 |
| 32-300-61-10-2-120-72510 - Hybrid Disability Insurance | 387.41 | 581.40 | 677.42 | 620.00 | 620.00 | .00 |

Grant Fund Budget

Budget Year 2025

| G/L Account - Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Actual Amount | 2024 Adopted Budget | 2025 City Council/Board Approval | Difference Vs 2024 Adopted Budget |
|--|---------------------|---------------------|---------------------|---------------------|----------------------------------|-----------------------------------|
| Fund 32 - School Grants Fund | | | | | | |
| EXPENSE | | | | | | |
| Locations 300 - Flow Thru Title VI B Grant | | | | | | |
| Function 61 - Instruction | | | | | | |
| Sub-Function 10 - Classroom Instruction | | | | | | |
| Level 2 - Elementary | | | | | | |
| Program 120 - Special Education | | | | | | |
| 32-300-61-10-2-120-72750 - VRS Retiree Health Care Credit | 2,364.58 | 3,251.15 | 3,144.45 | 3,710.00 | 3,710.00 | .00 |
| 32-300-61-10-2-120-72800 - Termination Pay for Vac/Sick Leave | 1,060.00 | 4,580.00 | .00 | .00 | .00 | .00 |
| 32-300-61-10-2-120-73037 - Contractual Services - Other | 13,290.90 | 8,713.92 | 7,750.45 | .00 | .00 | .00 |
| 32-300-61-10-2-120-73305 - Set Aside Funds | .00 | .00 | .00 | 4,800.00 | 4,800.00 | .00 |
| 32-300-61-10-2-120-76435 - Supplies - Instructional | 5,217.23 | 3,234.85 | 4,091.50 | 3,000.00 | 3,000.00 | .00 |
| Program 120 - Special Education Totals | \$395,647.76 | \$504,418.96 | \$471,433.65 | \$457,684.00 | \$420,980.00 | (\$36,704.00) |
| Level 2 - Elementary Totals | \$395,647.76 | \$504,418.96 | \$471,433.65 | \$457,684.00 | \$420,980.00 | (\$36,704.00) |
| Level 3 - Secondary | | | | | | |
| Program 120 - Special Education | | | | | | |
| 32-300-61-10-3-120-71120 - Compensation-Instructional Salaries | 24,426.89 | 7,344.13 | 10,980.48 | 41,076.00 | 41,076.00 | .00 |
| 32-300-61-10-3-120-71151 - Compensation-Instructional Asst | 51,030.25 | 43,165.66 | 71,193.41 | 45,950.00 | 67,800.00 | 21,850.00 |
| 32-300-61-10-3-120-71665 - Bonus Payments To Teachers | 4,644.00 | .00 | 4,644.00 | .00 | .00 | .00 |
| 32-300-61-10-3-120-72100 - FICA | 6,011.95 | 4,006.00 | 6,610.23 | 4,277.00 | 5,186.00 | 909.00 |
| 32-300-61-10-3-120-72210 - VRS Pension Contribution | 6,123.34 | 7,157.60 | 8,183.50 | 8,555.00 | 5,040.00 | (3,515.00) |
| 32-300-61-10-3-120-72220 - VRS Hybrid Pension Contribution | 2,610.50 | .00 | 3,352.66 | .00 | 8,568.00 | 8,568.00 |
| 32-300-61-10-3-120-72300 - Group Health and Dental Insurance | 4,671.20 | .00 | 18,571.84 | .00 | 30,024.00 | 30,024.00 |
| 32-300-61-10-3-120-72400 - VRS Group Life Insurance | 704.20 | 577.10 | 930.10 | 570.00 | 1,080.00 | 510.00 |
| 32-300-61-10-3-120-72510 - Hybrid Disability Insurance | 37.39 | .00 | 48.00 | .00 | 128.00 | 128.00 |
| 32-300-61-10-3-120-72750 - VRS Retiree Health Care Credit | 635.80 | 521.10 | 839.90 | 623.00 | 982.00 | 359.00 |
| 32-300-61-10-3-120-72800 - Termination Pay for Vac/Sick Leave | .00 | .00 | 2,957.20 | .00 | .00 | .00 |
| 32-300-61-10-3-120-73037 - Contractual Services - Other | 3,377.90 | 2,610.39 | 3,261.86 | .00 | .00 | .00 |
| 32-300-61-10-3-120-76435 - Supplies - Instructional | .00 | 902.14 | .00 | .00 | .00 | .00 |
| Program 120 - Special Education Totals | \$104,273.42 | \$66,284.12 | \$131,573.18 | \$101,051.00 | \$159,884.00 | \$58,833.00 |
| Level 3 - Secondary Totals | \$104,273.42 | \$66,284.12 | \$131,573.18 | \$101,051.00 | \$159,884.00 | \$58,833.00 |
| Level 4 - Middle | | | | | | |
| Program 120 - Special Education | | | | | | |
| 32-300-61-10-4-120-71120 - Compensation-Instructional Salaries | 165,779.66 | 167,047.38 | 152,314.72 | 115,589.00 | 115,589.00 | .00 |
| 32-300-61-10-4-120-71151 - Compensation-Instructional Asst | 56,573.64 | 64,958.20 | 73,160.89 | 55,440.00 | 55,440.00 | .00 |
| 32-300-61-10-4-120-71665 - Bonus Payments To Teachers | 9,288.00 | .00 | 3,870.00 | .00 | .00 | .00 |
| 32-300-61-10-4-120-72100 - FICA | 16,143.54 | 16,977.27 | 16,433.06 | 13,083.00 | 13,083.00 | .00 |

Grant Fund Budget

Budget Year 2025

| G/L Account - Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Actual Amount | 2024 Adopted Budget | 2025 City Council/Board Approval | Difference Vs 2024 Adopted Budget |
|--|---------------------|---------------------|---------------------|---------------------|----------------------------------|-----------------------------------|
| Fund 32 - School Grants Fund | | | | | | |
| EXPENSE | | | | | | |
| Locations 300 - Flow Thru Title VI B Grant | | | | | | |
| Function 61 - Instruction | | | | | | |
| Sub-Function 10 - Classroom Instruction | | | | | | |
| Level 4 - Middle | | | | | | |
| Program 120 - Special Education | | | | | | |
| 32-300-61-10-4-120-72210 - VRS Pension Contribution | 15,774.23 | 17,231.20 | 19,847.20 | 17,350.00 | 17,350.00 | .00 |
| 32-300-61-10-4-120-72220 - VRS Hybrid Pension Contribution | 18,330.17 | 18,317.30 | 13,797.18 | 19,610.00 | 19,610.00 | .00 |
| 32-300-61-10-4-120-72300 - Group Health and Dental Insurance | 44,543.04 | 42,785.36 | 46,912.02 | 42,610.00 | 42,610.00 | .00 |
| 32-300-61-10-4-120-72400 - VRS Group Life Insurance | 2,749.66 | 2,866.08 | 2,712.64 | 2,982.00 | 2,982.00 | .00 |
| 32-300-61-10-4-120-72510 - Hybrid Disability Insurance | 262.48 | 262.28 | 197.51 | 290.00 | 290.00 | .00 |
| 32-300-61-10-4-120-72750 - VRS Retiree Health Care Credit | 2,482.86 | 2,588.10 | 2,449.37 | 2,680.00 | 2,680.00 | .00 |
| 32-300-61-10-4-120-72800 - Termination Pay for Vac/Sick Leave | .00 | .00 | 65.33 | .00 | .00 | .00 |
| 32-300-61-10-4-120-73037 - Contractual Services - Other | 4,268.75 | 4,130.99 | 873.34 | .00 | .00 | .00 |
| 32-300-61-10-4-120-76435 - Supplies - Instructional | 1,020.87 | .00 | .00 | .00 | .00 | .00 |
| Program 120 - Special Education Totals | \$337,216.90 | \$337,164.16 | \$332,633.26 | \$269,634.00 | \$269,634.00 | \$0.00 |
| Level 4 - Middle Totals | \$337,216.90 | \$337,164.16 | \$332,633.26 | \$269,634.00 | \$269,634.00 | \$0.00 |
| Sub-Function 10 - Classroom Instruction Totals | \$837,138.08 | \$907,867.24 | \$935,640.09 | \$828,369.00 | \$850,498.00 | \$22,129.00 |
| Function 61 - Instruction Totals | \$837,138.08 | \$907,867.24 | \$935,640.09 | \$828,369.00 | \$850,498.00 | \$22,129.00 |
| Locations 300 - Flow Thru Title VI B Grant Totals | \$837,138.08 | \$907,867.24 | \$935,640.09 | \$828,369.00 | \$850,498.00 | \$22,129.00 |
| 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 | 2,814.05 | 1,284.63 | 1,497.82 | 6,000.00 | 3,000.00 | (3,000.00) |
| 32-310-61-10-3-130-71665 - Bonus Payments To Teachers | 774.00 | .00 | .00 | .00 | .00 | .00 |
| 32-310-61-10-3-130-72100 - FICA | 274.48 | 98.27 | 114.55 | 1,530.00 | 500.00 | (1,030.00) |
| 32-310-61-10-3-130-73037 - Contractual Services - Other | 8,637.41 | 24,419.86 | 26,390.08 | 24,695.00 | 21,246.00 | (3,449.00) |
| 32-310-61-10-3-130-75530 - Travel - Other | .00 | .00 | 315.00 | .00 | .00 | .00 |
| 32-310-61-10-3-130-76435 - Supplies - Instructional | 29,248.19 | 19,020.21 | 25,205.01 | 23,555.00 | 33,751.00 | 10,196.00 |
| Program 130 - Vocational Totals | \$41,748.13 | \$44,822.97 | \$53,522.46 | \$55,780.00 | \$58,497.00 | \$2,717.00 |
| Level 3 - Secondary Totals | \$41,748.13 | \$44,822.97 | \$53,522.46 | \$55,780.00 | \$58,497.00 | \$2,717.00 |

Grant Fund Budget

Budget Year 2025

| G/L Account - Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Actual Amount | 2024 Adopted Budget | 2025 City Council/Board Approval | Difference Vs 2024 Adopted Budget |
|---|--------------------|--------------------|--------------------|---------------------|----------------------------------|-----------------------------------|
| Fund 32 - School Grants Fund | | | | | | |
| EXPENSE | | | | | | |
| Locations 310 - Perkins Vocational Ed Grant | | | | | | |
| Function 61 - Instruction | | | | | | |
| Sub-Function 10 - Classroom Instruction | | | | | | |
| Level 4 - Middle | | | | | | |
| Program 130 - Vocational | | | | | | |
| 32-310-61-10-4-130-73037 - Contractual Services - Other | 423.50 | .00 | 370.00 | .00 | .00 | .00 |
| 32-310-61-10-4-130-76435 - Supplies - Instructional | 12,187.26 | 14,041.63 | 2,725.84 | .00 | .00 | .00 |
| Program 130 - Vocational Totals | \$12,610.76 | \$14,041.63 | \$3,095.84 | \$0.00 | \$0.00 | \$0.00 |
| Level 4 - Middle Totals | \$12,610.76 | \$14,041.63 | \$3,095.84 | \$0.00 | \$0.00 | \$0.00 |
| Sub-Function 10 - Classroom Instruction Totals | \$54,358.89 | \$58,864.60 | \$56,618.30 | \$55,780.00 | \$58,497.00 | \$2,717.00 |
| Function 61 - Instruction Totals | \$54,358.89 | \$58,864.60 | \$56,618.30 | \$55,780.00 | \$58,497.00 | \$2,717.00 |
| Locations 310 - Perkins Vocational Ed Grant Totals | \$54,358.89 | \$58,864.60 | \$56,618.30 | \$55,780.00 | \$58,497.00 | \$2,717.00 |
| 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 | .00 | 2,180.41 | .00 | .00 | .00 |
| 32-340-64-64-2-460-73181 - Repair/Maint - Other Contracted - Carver | .00 | 2,503.79 | 26,815.00 | .00 | .00 | .00 |
| 32-340-64-64-2-460-73182 - Repair/Maint - Other Contracted - West | 16,999.00 | 12,518.94 | .00 | .00 | .00 | .00 |
| 32-340-64-64-2-460-73183 - Repair/Maint - Other Contracted - East | .00 | .00 | 18,105.32 | .00 | .00 | .00 |
| Program 460 - Security Services Totals | \$16,999.00 | \$15,022.73 | \$47,100.73 | \$0.00 | \$0.00 | \$0.00 |
| Level 2 - Elementary Totals | \$16,999.00 | \$15,022.73 | \$47,100.73 | \$0.00 | \$0.00 | \$0.00 |
| Level 3 - Secondary | | | | | | |
| Program 460 - Security Services | | | | | | |
| 32-340-64-64-3-460-73180 - Repair/Maint - Other Contracted | .00 | 17,761.27 | 4,753.60 | .00 | .00 | .00 |
| Program 460 - Security Services Totals | \$0.00 | \$17,761.27 | \$4,753.60 | \$0.00 | \$0.00 | \$0.00 |
| Level 3 - Secondary Totals | \$0.00 | \$17,761.27 | \$4,753.60 | \$0.00 | \$0.00 | \$0.00 |
| Level 4 - Middle | | | | | | |
| Program 460 - Security Services | | | | | | |
| 32-340-64-64-4-460-73180 - Repair/Maint - Other Contracted | .00 | 6,523.79 | 35,647.84 | .00 | .00 | .00 |
| Program 460 - Security Services Totals | \$0.00 | \$6,523.79 | \$35,647.84 | \$0.00 | \$0.00 | \$0.00 |
| Level 4 - Middle Totals | \$0.00 | \$6,523.79 | \$35,647.84 | \$0.00 | \$0.00 | \$0.00 |

Grant Fund Budget

Budget Year 2025

| G/L Account - Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Actual Amount | 2024 Adopted Budget | 2025 City Council/Board Approval | Difference Vs 2024 Adopted Budget |
|--|--------------------|--------------------|--------------------|---------------------|----------------------------------|-----------------------------------|
| Fund 32 - School Grants Fund | | | | | | |
| EXPENSE | | | | | | |
| Locations 340 - School Security Grant | | | | | | |
| Function 64 - Operation & Maintenance | | | | | | |
| Sub-Function 64 - Operation & Maintenance | | | | | | |
| Level 9 - District Wide | | | | | | |
| Program 460 - Security Services | | | | | | |
| 32-340-64-64-9-460-78055 - Technology Hardware | .00 | 51,257.04 | .00 | .00 | .00 | .00 |
| Program 460 - Security Services Totals | \$0.00 | \$51,257.04 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Level 9 - District Wide Totals | \$0.00 | \$51,257.04 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Sub-Function 64 - Operation & Maintenance Totals | \$16,999.00 | \$90,564.83 | \$87,502.17 | \$0.00 | \$0.00 | \$0.00 |
| Function 64 - Operation & Maintenance Totals | \$16,999.00 | \$90,564.83 | \$87,502.17 | \$0.00 | \$0.00 | \$0.00 |
| Locations 340 - School Security Grant Totals | \$16,999.00 | \$90,564.83 | \$87,502.17 | \$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 | .00 | 16,265.69 | .00 | .00 | .00 |
| Program 110 - Regular Instruction Totals | \$0.00 | \$0.00 | \$16,265.69 | \$0.00 | \$0.00 | \$0.00 |
| Level 7 - Adult Totals | \$0.00 | \$0.00 | \$16,265.69 | \$0.00 | \$0.00 | \$0.00 |
| Sub-Function 10 - Classroom Instruction Totals | \$0.00 | \$0.00 | \$16,265.69 | \$0.00 | \$0.00 | \$0.00 |
| Function 61 - Instruction Totals | \$0.00 | \$0.00 | \$16,265.69 | \$0.00 | \$0.00 | \$0.00 |
| Locations 380 - Plugged In Virginia Totals | \$0.00 | \$0.00 | \$16,265.69 | \$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 | 89,130.90 | 116,434.05 | 158,384.46 | 282,219.00 | 301,914.00 | 19,695.00 |
| 32-400-61-10-8-180-71151 - Compensation-Instructional Asst | .00 | 16,656.89 | .00 | 19,381.00 | 40,224.00 | 20,843.00 |
| 32-400-61-10-8-180-71665 - Bonus Payments To Teachers | 3,096.00 | .00 | 6,192.00 | .00 | .00 | .00 |
| 32-400-61-10-8-180-72100 - FICA | 7,623.67 | 10,107.85 | 12,152.90 | 23,072.00 | 26,174.00 | 3,102.00 |
| 32-400-61-10-8-180-72210 - VRS Pension Contribution | 15,642.75 | 18,867.50 | 20,085.60 | 50,126.00 | 56,597.00 | 6,471.00 |
| 32-400-61-10-8-180-72220 - VRS Hybrid Pension Contribution | .00 | 509.56 | 7,928.82 | .00 | .00 | .00 |
| 32-400-61-10-8-180-72300 - Group Health and Dental Insurance | 5,069.08 | 8,533.04 | 27,333.41 | 48,042.00 | 60,401.00 | 12,359.00 |
| 32-400-61-10-8-180-72400 - VRS Group Life Insurance | 1,144.46 | 1,562.28 | 2,258.67 | 4,041.00 | 4,563.00 | 522.00 |
| 32-400-61-10-8-180-72510 - Hybrid Disability Insurance | .00 | 7.30 | 113.58 | .00 | .00 | .00 |
| 32-400-61-10-8-180-72750 - VRS Retiree Health Care Credit | 1,033.46 | 1,410.70 | 2,039.56 | 3,649.00 | 4,121.00 | 472.00 |

Grant Fund Budget

Budget Year 2025

| G/L Account - Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Actual Amount | 2024 Adopted Budget | 2025 City Council/Board Approval | Difference Vs 2024 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 | | | | | | |
| 32-400-61-10-8-180-73037 - Contractual Services - Other | 3,975.89 | 1,900.00 | .00 | .00 | .00 | .00 |
| 32-400-61-10-8-180-73255 - Professional Development | .00 | 3,218.80 | .00 | .00 | .00 | .00 |
| 32-400-61-10-8-180-76435 - Supplies - Instructional | 6,032.79 | 34,975.03 | .00 | 10,916.00 | .00 | (10,916.00) |
| Program 180 - Pre-K Non- Sp Ed Totals | <u>\$132,749.00</u> | <u>\$214,183.00</u> | <u>\$236,489.00</u> | <u>\$441,446.00</u> | <u>\$493,994.00</u> | <u>\$52,548.00</u> |
| Level 8 - Pre-K Totals | <u>\$132,749.00</u> | <u>\$214,183.00</u> | <u>\$236,489.00</u> | <u>\$441,446.00</u> | <u>\$493,994.00</u> | <u>\$52,548.00</u> |
| Sub-Function 10 - Classroom Instruction Totals | <u>\$132,749.00</u> | <u>\$214,183.00</u> | <u>\$236,489.00</u> | <u>\$441,446.00</u> | <u>\$493,994.00</u> | <u>\$52,548.00</u> |
| Function 61 - Instruction Totals | <u>\$132,749.00</u> | <u>\$214,183.00</u> | <u>\$236,489.00</u> | <u>\$441,446.00</u> | <u>\$493,994.00</u> | <u>\$52,548.00</u> |
| Locations 400 - VA Preschool Initiative Grants Totals | <u>\$132,749.00</u> | <u>\$214,183.00</u> | <u>\$236,489.00</u> | <u>\$441,446.00</u> | <u>\$493,994.00</u> | <u>\$52,548.00</u> |
| 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 | 8,325.00 | 275.00 | .00 | .00 | .00 | .00 |
| 32-410-61-10-7-170-72100 - FICA | 636.86 | 21.04 | .00 | .00 | .00 | .00 |
| Program 170 - Adult Totals | <u>\$8,961.86</u> | <u>\$296.04</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> |
| Level 7 - Adult Totals | <u>\$8,961.86</u> | <u>\$296.04</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> |
| Sub-Function 10 - Classroom Instruction Totals | <u>\$8,961.86</u> | <u>\$296.04</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> |
| Function 61 - Instruction Totals | <u>\$8,961.86</u> | <u>\$296.04</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> |
| Locations 410 - Health Profession Opportunity Totals | <u>\$8,961.86</u> | <u>\$296.04</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> |

Grant Fund Budget

Budget Year 2025

| G/L Account - Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Actual Amount | 2024 Adopted Budget | 2025 City Council/Board Approval | Difference Vs 2024 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 | 3,400.21 | 9,600.85 | 9,561.44 | .00 | .00 | .00 |
| 32-420-61-10-2-110-72100 - FICA | 260.11 | 734.62 | 731.46 | .00 | .00 | .00 |
| 32-420-61-10-2-110-75530 - Travel - Other | .00 | 4,200.00 | .00 | .00 | .00 | .00 |
| 32-420-61-10-2-110-76435 - Supplies - Instructional | 3,708.09 | 442.34 | 3,976.79 | .00 | .00 | .00 |
| Program 110 - Regular Instruction Totals | <u>\$7,368.41</u> | <u>\$14,977.81</u> | <u>\$14,269.69</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> |
| Level 2 - Elementary Totals | <u>\$7,368.41</u> | <u>\$14,977.81</u> | <u>\$14,269.69</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> |
| Level 3 - Secondary | | | | | | |
| Program 110 - Regular Instruction | | | | | | |
| 32-420-61-10-3-110-71120 - Compensation-Instructional Salaries | .00 | 800.00 | 1,600.00 | .00 | .00 | .00 |
| 32-420-61-10-3-110-72100 - FICA | .00 | 61.20 | 122.40 | .00 | .00 | .00 |
| 32-420-61-10-3-110-76435 - Supplies - Instructional | .00 | .00 | 205.80 | .00 | .00 | .00 |
| Program 110 - Regular Instruction Totals | <u>\$0.00</u> | <u>\$861.20</u> | <u>\$1,928.20</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> |
| Level 3 - Secondary Totals | <u>\$0.00</u> | <u>\$861.20</u> | <u>\$1,928.20</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> |
| Level 4 - Middle | | | | | | |
| Program 110 - Regular Instruction | | | | | | |
| 32-420-61-10-4-110-71120 - Compensation-Instructional Salaries | 800.00 | 1,334.87 | 1,600.00 | .00 | .00 | .00 |
| 32-420-61-10-4-110-72100 - FICA | 61.20 | 102.12 | 122.40 | .00 | .00 | .00 |
| 32-420-61-10-4-110-73037 - Contractual Services - Other | .00 | 500.00 | .00 | .00 | .00 | .00 |
| 32-420-61-10-4-110-76435 - Supplies - Instructional | 10,665.51 | 2,186.21 | 33.66 | .00 | .00 | .00 |
| Program 110 - Regular Instruction Totals | <u>\$11,526.71</u> | <u>\$4,123.20</u> | <u>\$1,756.06</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> |
| Level 4 - Middle Totals | <u>\$11,526.71</u> | <u>\$4,123.20</u> | <u>\$1,756.06</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> |
| Sub-Function 10 - Classroom Instruction Totals | <u>\$18,895.12</u> | <u>\$19,962.21</u> | <u>\$17,953.95</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> |
| Function 61 - Instruction Totals | <u>\$18,895.12</u> | <u>\$19,962.21</u> | <u>\$17,953.95</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> |
| Locations 420 - PBIS of the VTSS Totals | <u>\$18,895.12</u> | <u>\$19,962.21</u> | <u>\$17,953.95</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> |
| 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 | 12,466.60 | 6,672.49 | .00 | .00 | .00 | .00 |
| Program 110 - Regular Instruction Totals | <u>\$12,466.60</u> | <u>\$6,672.49</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> |
| Level 2 - Elementary Totals | <u>\$12,466.60</u> | <u>\$6,672.49</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> |

Grant Fund Budget

Budget Year 2025

| G/L Account - Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Actual Amount | 2024 Adopted Budget | 2025 City Council/Board Approval | Difference Vs 2024 Adopted Budget |
|---|--------------------|---------------------|---------------------|---------------------|----------------------------------|-----------------------------------|
| Fund 32 - School Grants Fund | | | | | | |
| EXPENSE | | | | | | |
| Locations 440 - Student Supp & Acad Achievement | | | | | | |
| Function 61 - Instruction | | | | | | |
| Sub-Function 10 - Classroom Instruction | | | | | | |
| Level 4 - Middle | | | | | | |
| Program 110 - Regular Instruction | | | | | | |
| 32-440-61-10-4-110-73037 - Contractual Services - Other | 17,001.52 | 32,923.06 | 23,940.33 | 24,601.00 | 40,643.00 | 16,042.00 |
| 32-440-61-10-4-110-76435 - Supplies - Instructional | 4,345.94 | .00 | 12,249.15 | 12,354.00 | .00 | (12,354.00) |
| Program 110 - Regular Instruction Totals | \$21,347.46 | \$32,923.06 | \$36,189.48 | \$36,955.00 | \$40,643.00 | \$3,688.00 |
| Program 150 - Other | | | | | | |
| 32-440-61-10-4-150-71620 - Compensation-Extracurricular Supplements | 3,126.00 | 4,168.00 | 4,168.00 | 3,543.00 | 3,126.00 | (417.00) |
| 32-440-61-10-4-150-72100 - FICA | 239.10 | 318.80 | 318.80 | 271.00 | 239.00 | (32.00) |
| Program 150 - Other Totals | \$3,365.10 | \$4,486.80 | \$4,486.80 | \$3,814.00 | \$3,365.00 | (\$449.00) |
| Level 4 - Middle Totals | \$24,712.56 | \$37,409.86 | \$40,676.28 | \$40,769.00 | \$44,008.00 | \$3,239.00 |
| Sub-Function 10 - Classroom Instruction Totals | \$37,179.16 | \$44,082.35 | \$40,676.28 | \$40,769.00 | \$44,008.00 | \$3,239.00 |
| Function 61 - Instruction Totals | \$37,179.16 | \$44,082.35 | \$40,676.28 | \$40,769.00 | \$44,008.00 | \$3,239.00 |
| Locations 440 - Student Supp & Acad Achievement Totals | \$37,179.16 | \$44,082.35 | \$40,676.28 | \$40,769.00 | \$44,008.00 | \$3,239.00 |
| Locations 460 - Year Round School | | | | | | |
| Function 61 - Instruction | | | | | | |
| Sub-Function 10 - Classroom Instruction | | | | | | |
| Level 6 - Summer | | | | | | |
| Program 160 - Summer | | | | | | |
| 32-460-61-10-6-160-71120 - Compensation-Instructional Salaries | 34,000.00 | .00 | .00 | .00 | .00 | .00 |
| 32-460-61-10-6-160-72100 - FICA | 2,601.00 | .00 | .00 | .00 | .00 | .00 |
| Program 160 - Summer Totals | \$36,601.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Program 161 - Summer Startup | | | | | | |
| 32-460-61-10-6-161-71120 - Compensation-Instructional Salaries | 3,456.00 | 109,626.07 | .00 | .00 | .00 | .00 |
| 32-460-61-10-6-161-72100 - FICA | 264.39 | 9,836.70 | .00 | .00 | .00 | .00 |
| 32-460-61-10-6-161-73037 - Contractual Services - Other | 1,612.50 | 11,615.89 | .00 | .00 | .00 | .00 |
| 32-460-61-10-6-161-76435 - Supplies - Instructional | 58,353.66 | 106,179.64 | .00 | .00 | .00 | .00 |
| Program 161 - Summer Startup Totals | \$63,686.55 | \$237,258.30 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Program 162 - Summer Startup Yr 2 | | | | | | |
| 32-460-61-10-6-162-71120 - Compensation-Instructional Salaries | .00 | 13,282.50 | 88,517.47 | .00 | .00 | .00 |
| 32-460-61-10-6-162-72100 - FICA | .00 | 1,016.12 | 6,794.34 | .00 | .00 | .00 |
| 32-460-61-10-6-162-73037 - Contractual Services - Other | .00 | 5,998.00 | 7,046.00 | .00 | .00 | .00 |
| 32-460-61-10-6-162-76435 - Supplies - Instructional | .00 | 92,864.48 | 76,549.82 | .00 | .00 | .00 |
| Program 162 - Summer Startup Yr 2 Totals | \$0.00 | \$113,161.10 | \$178,907.63 | \$0.00 | \$0.00 | \$0.00 |

Grant Fund Budget

Budget Year 2025

| G/L Account - Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Actual Amount | 2024 Adopted Budget | 2025 City Council/Board Approval | Difference Vs 2024 Adopted Budget |
|--|---------------------|---------------------|---------------------|---------------------|----------------------------------|-----------------------------------|
| 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 | | | | | | |
| 32-460-61-10-6-163-71120 - Compensation-Instructional Salaries | .00 | .00 | 18,216.25 | .00 | .00 | .00 |
| 32-460-61-10-6-163-72100 - FICA | .00 | .00 | 1,393.59 | .00 | .00 | .00 |
| 32-460-61-10-6-163-73037 - Contractual Services - Other | .00 | .00 | 4,006.50 | .00 | .00 | .00 |
| 32-460-61-10-6-163-76435 - Supplies - Instructional | .00 | .00 | 112,420.90 | .00 | .00 | .00 |
| Program 163 - Summer Startup Yr 3 Totals | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$136,037.24</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> |
| Level 6 - Summer Totals | <u>\$100,287.55</u> | <u>\$350,419.40</u> | <u>\$314,944.87</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> |
| Sub-Function 10 - Classroom Instruction Totals | <u>\$100,287.55</u> | <u>\$350,419.40</u> | <u>\$314,944.87</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> |
| Function 61 - Instruction Totals | <u>\$100,287.55</u> | <u>\$350,419.40</u> | <u>\$314,944.87</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> |
| Locations 460 - Year Round School Totals | <u>\$100,287.55</u> | <u>\$350,419.40</u> | <u>\$314,944.87</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> |
| Locations 470 - Reentry Employment Opportunity | | | | | | |
| Function 61 - Instruction | | | | | | |
| Sub-Function 10 - Classroom Instruction | | | | | | |
| Level 7 - Adult | | | | | | |
| Program 170 - Adult | | | | | | |
| 32-470-61-10-7-170-71120 - Compensation-Instructional Salaries | 806.25 | .00 | .00 | .00 | .00 | .00 |
| 32-470-61-10-7-170-72100 - FICA | 61.67 | .00 | .00 | .00 | .00 | .00 |
| Program 170 - Adult Totals | <u>\$867.92</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> |
| Level 7 - Adult Totals | <u>\$867.92</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> |
| Sub-Function 10 - Classroom Instruction Totals | <u>\$867.92</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> |
| Function 61 - Instruction Totals | <u>\$867.92</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> |
| Locations 470 - Reentry Employment Opportunity Totals | <u>\$867.92</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> |

Grant Fund Budget

Budget Year 2025

| G/L Account - Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Actual Amount | 2024 Adopted Budget | 2025 City Council/Board Approval | Difference Vs 2024 Adopted Budget |
|--|--------------------|--------------------|--------------------|---------------------|----------------------------------|-----------------------------------|
| Fund 32 - School Grants Fund | | | | | | |
| EXPENSE | | | | | | |
| Locations 480 - CARES Act | | | | | | |
| Function 61 - Instruction | | | | | | |
| Sub-Function 10 - Classroom Instruction | | | | | | |
| Level 2 - Elementary | | | | | | |
| Program 110 - Regular Instruction | | | | | | |
| 32-480-61-10-2-110-71520 - Compensation-Substitutes | 47,485.73 | .00 | .00 | .00 | .00 | .00 |
| 32-480-61-10-2-110-72100 - FICA | 3,632.63 | .00 | .00 | .00 | .00 | .00 |
| 32-480-61-10-2-110-76015 - Allotment | 886.45 | .00 | .00 | .00 | .00 | .00 |
| 32-480-61-10-2-110-76045 - Furniture and Equip <\$5,000 | 14,919.40 | 36,091.09 | .00 | .00 | .00 | .00 |
| 32-480-61-10-2-110-76365 - Reading | 82.67 | .00 | .00 | .00 | .00 | .00 |
| 32-480-61-10-2-110-76500 - Supplies - Third Grade | 18.00 | .00 | .00 | .00 | .00 | .00 |
| 32-480-61-10-2-110-76505 - Supplies - Fourth Grade | 39.96 | .00 | .00 | .00 | .00 | .00 |
| 32-480-61-10-2-110-76510 - Supplies - Fifth Grade | 90.94 | .00 | .00 | .00 | .00 | .00 |
| Program 110 - Regular Instruction Totals | \$67,155.78 | \$36,091.09 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Program 120 - Special Education | | | | | | |
| 32-480-61-10-2-120-71120 - Compensation-Instructional Salaries | 499.87 | .00 | .00 | .00 | .00 | .00 |
| 32-480-61-10-2-120-71146 - Compensation - ELL | 123.75 | .00 | .00 | .00 | .00 | .00 |
| 32-480-61-10-2-120-72100 - FICA | 47.71 | .00 | .00 | .00 | .00 | .00 |
| Program 120 - Special Education Totals | \$671.33 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Level 2 - Elementary Totals | \$67,827.11 | \$36,091.09 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Level 3 - Secondary | | | | | | |
| Program 110 - Regular Instruction | | | | | | |
| 32-480-61-10-3-110-71120 - Compensation-Instructional Salaries | 15,211.02 | .00 | .00 | .00 | .00 | .00 |
| 32-480-61-10-3-110-71520 - Compensation-Substitutes | 4,269.23 | .00 | .00 | .00 | .00 | .00 |
| 32-480-61-10-3-110-72100 - FICA | 1,491.04 | .00 | .00 | .00 | .00 | .00 |
| 32-480-61-10-3-110-72220 - VRS Hybrid Pension Contribution | 2,143.98 | .00 | .00 | .00 | .00 | .00 |
| 32-480-61-10-3-110-72400 - VRS Group Life Insurance | 172.86 | .00 | .00 | .00 | .00 | .00 |
| 32-480-61-10-3-110-72510 - Hybrid Disability Insurance | 30.69 | .00 | .00 | .00 | .00 | .00 |
| 32-480-61-10-3-110-72750 - VRS Retiree Health Care Credit | 156.09 | .00 | .00 | .00 | .00 | .00 |
| 32-480-61-10-3-110-76015 - Allotment | 3,660.77 | .00 | .00 | .00 | .00 | .00 |
| 32-480-61-10-3-110-76170 - Band | 12.99 | .00 | .00 | .00 | .00 | .00 |
| 32-480-61-10-3-110-76530 - Computer Supplies | .00 | 1,197.00 | .00 | .00 | .00 | .00 |
| Program 110 - Regular Instruction Totals | \$27,148.67 | \$1,197.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Program 120 - Special Education | | | | | | |
| 32-480-61-10-3-120-71146 - Compensation - ELL | 236.25 | .00 | .00 | .00 | .00 | .00 |

Grant Fund Budget

Budget Year 2025

| G/L Account - Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Actual Amount | 2024 Adopted Budget | 2025 City Council/Board Approval | Difference Vs 2024 Adopted Budget |
|--|---------------------|--------------------|--------------------|---------------------|----------------------------------|-----------------------------------|
| Fund 32 - School Grants Fund | | | | | | |
| EXPENSE | | | | | | |
| Locations 480 - CARES Act | | | | | | |
| Function 61 - Instruction | | | | | | |
| Sub-Function 10 - Classroom Instruction | | | | | | |
| Level 3 - Secondary | | | | | | |
| Program 120 - Special Education | | | | | | |
| 32-480-61-10-3-120-72100 - FICA | 18.07 | .00 | .00 | .00 | .00 | .00 |
| 32-480-61-10-3-120-76431 - Special Ed - General | 96.65 | .00 | .00 | .00 | .00 | .00 |
| Program 120 - Special Education Totals | \$350.97 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Program 150 - Other | | | | | | |
| 32-480-61-10-3-150-76030 - Athletics/Athletic Equipment <\$5,000 | 6,981.01 | .00 | .00 | .00 | .00 | .00 |
| Program 150 - Other Totals | \$6,981.01 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Level 3 - Secondary Totals | \$34,480.65 | \$1,197.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Level 4 - Middle | | | | | | |
| Program 110 - Regular Instruction | | | | | | |
| 32-480-61-10-4-110-71520 - Compensation-Substitutes | 660.02 | .00 | .00 | .00 | .00 | .00 |
| 32-480-61-10-4-110-71522 - Compensation-REWIP Retirees | 61.40 | .00 | .00 | .00 | .00 | .00 |
| 32-480-61-10-4-110-72100 - FICA | 55.19 | .00 | .00 | .00 | .00 | .00 |
| 32-480-61-10-4-110-76015 - Allotment | 425.80 | .00 | .00 | .00 | .00 | .00 |
| 32-480-61-10-4-110-76135 - Art Supplies and Equipment <\$5,000 | 179.49 | .00 | .00 | .00 | .00 | .00 |
| Program 110 - Regular Instruction Totals | \$1,381.90 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Program 120 - Special Education | | | | | | |
| 32-480-61-10-4-120-71146 - Compensation - ELL | 123.75 | .00 | .00 | .00 | .00 | .00 |
| 32-480-61-10-4-120-72100 - FICA | 9.47 | .00 | .00 | .00 | .00 | .00 |
| Program 120 - Special Education Totals | \$133.22 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Level 4 - Middle Totals | \$1,515.12 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Sub-Function 10 - Classroom Instruction Totals | \$103,822.88 | \$37,288.09 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Sub-Function 21 - Student Guidance | | | | | | |
| Level 2 - Elementary | | | | | | |
| Program 110 - Regular Instruction | | | | | | |
| 32-480-61-21-2-110-76195 - Career Education | 103.84 | .00 | .00 | .00 | .00 | .00 |
| 32-480-61-21-2-110-76285 - Guidance | 163.87 | .00 | .00 | .00 | .00 | .00 |
| Program 110 - Regular Instruction Totals | \$267.71 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Level 2 - Elementary Totals | \$267.71 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Sub-Function 21 - Student Guidance Totals | \$267.71 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |

Grant Fund Budget

Budget Year 2025

| G/L Account - Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Actual Amount | 2024 Adopted Budget | 2025 City Council/Board Approval | Difference Vs 2024 Adopted Budget |
|---|--------------------|--------------------|--------------------|---------------------|----------------------------------|-----------------------------------|
| Fund 32 - School Grants Fund | | | | | | |
| EXPENSE | | | | | | |
| Locations 480 - CARES Act | | | | | | |
| Function 61 - Instruction | | | | | | |
| Sub-Function 41 - Admin. Principals Office | | | | | | |
| Level 2 - Elementary | | | | | | |
| Program 110 - Regular Instruction | | | | | | |
| 32-480-61-41-2-110-73160 - Repair/Maint - School Office Equipment | 59.49 | .00 | .00 | .00 | .00 | .00 |
| Program 110 - Regular Instruction Totals | \$59.49 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Level 2 - Elementary Totals | \$59.49 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Level 3 - Secondary | | | | | | |
| Program 110 - Regular Instruction | | | | | | |
| 32-480-61-41-3-110-76230 - Commencement | 4,375.00 | .00 | .00 | .00 | .00 | .00 |
| Program 110 - Regular Instruction Totals | \$4,375.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Level 3 - Secondary Totals | \$4,375.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Sub-Function 41 - Admin. Principals Office Totals | \$4,434.49 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Function 61 - Instruction Totals | \$108,525.08 | \$37,288.09 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Function 62 - Administration, Attend. & Health | | | | | | |
| Sub-Function 62 - Admin, Attend. & Health | | | | | | |
| Level 9 - District Wide | | | | | | |
| Program 211 - Board Services | | | | | | |
| 32-480-62-62-9-211-75802 - Dues | .00 | 5,000.00 | .00 | .00 | .00 | .00 |
| Program 211 - Board Services Totals | \$0.00 | \$5,000.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Program 222 - Health Services | | | | | | |
| 32-480-62-62-9-222-71131 - Compensation-School Nurses | 38,321.98 | 25,384.16 | .00 | .00 | .00 | .00 |
| 32-480-62-62-9-222-72100 - FICA | 2,936.26 | 1,945.72 | .00 | .00 | .00 | .00 |
| 32-480-62-62-9-222-72210 - VRS Pension Contribution | 4,843.80 | 4,496.55 | .00 | .00 | .00 | .00 |
| 32-480-62-62-9-222-72300 - Group Health and Dental Insurance | 265.60 | 166.00 | .00 | .00 | .00 | .00 |
| 32-480-62-62-9-222-72400 - VRS Group Life Insurance | 390.54 | 362.55 | .00 | .00 | .00 | .00 |
| 32-480-62-62-9-222-72750 - VRS Retiree Health Care Credit | 352.62 | 327.35 | .00 | .00 | .00 | .00 |
| 32-480-62-62-9-222-73115 - Printing Services | 72.00 | 360.00 | .00 | .00 | .00 | .00 |
| 32-480-62-62-9-222-76100 - Supplies - Nursing | 681.80 | .00 | .00 | .00 | .00 | .00 |
| Program 222 - Health Services Totals | \$47,864.60 | \$33,042.33 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Level 9 - District Wide Totals | \$47,864.60 | \$38,042.33 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Sub-Function 62 - Admin, Attend. & Health Totals | \$47,864.60 | \$38,042.33 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Function 62 - Administration, Attend. & Health Totals | \$47,864.60 | \$38,042.33 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |

Grant Fund Budget

Budget Year 2025

| G/L Account - Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Actual Amount | 2024 Adopted Budget | 2025 City Council/Board Approval | Difference Vs 2024 Adopted Budget |
|--|--------------------|--------------------|--------------------|---------------------|----------------------------------|-----------------------------------|
| Fund 32 - School Grants Fund | | | | | | |
| EXPENSE | | | | | | |
| Locations 480 - CARES Act | | | | | | |
| Function 63 - Pupil Transportation | | | | | | |
| Sub-Function 63 - Pupil Transportation | | | | | | |
| Level 9 - District Wide | | | | | | |
| Program 320 - Vehicle Operation Services | | | | | | |
| 32-480-63-63-9-320-71170 - Compensation-Bus Drivers | 15,245.09 | 6,989.22 | .00 | .00 | .00 | .00 |
| 32-480-63-63-9-320-72100 - FICA | 1,131.76 | 506.15 | .00 | .00 | .00 | .00 |
| 32-480-63-63-9-320-72220 - VRS Hybrid Pension Contribution | 146.08 | 184.92 | .00 | .00 | .00 | .00 |
| 32-480-63-63-9-320-72300 - Group Health and Dental Insurance | 4,303.51 | 3,668.60 | .00 | .00 | .00 | .00 |
| 32-480-63-63-9-320-72400 - VRS Group Life Insurance | 85.13 | 107.76 | .00 | .00 | .00 | .00 |
| 32-480-63-63-9-320-72510 - Hybrid Disability Insurance | 33.54 | 42.48 | .00 | .00 | .00 | .00 |
| 32-480-63-63-9-320-72750 - VRS Retiree Health Care Credit | 43.20 | 90.90 | .00 | .00 | .00 | .00 |
| 32-480-63-63-9-320-76110 - Supplies - Operational | 4,153.36 | 345.76 | .00 | .00 | .00 | .00 |
| Program 320 - Vehicle Operation Services | \$25,141.67 | \$11,935.79 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Totals | | | | | | |
| Program 330 - Transportation Monitoring Svcs | | | | | | |
| 32-480-63-63-9-330-71520 - Compensation-Substitutes | 171.74 | .00 | .00 | .00 | .00 | .00 |
| 32-480-63-63-9-330-72100 - FICA | 13.13 | .00 | .00 | .00 | .00 | .00 |
| Program 330 - Transportation Monitoring Svcs | \$184.87 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Totals | | | | | | |
| Level 9 - District Wide Totals | \$25,326.54 | \$11,935.79 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Sub-Function 63 - Pupil Transportation Totals | \$25,326.54 | \$11,935.79 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Function 63 - Pupil Transportation Totals | \$25,326.54 | \$11,935.79 | \$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 | | | | | | |
| 32-480-64-64-9-420-71190 - Compensation-Custodians | 15,671.38 | 15,799.51 | .00 | .00 | .00 | .00 |
| 32-480-64-64-9-420-71200 - Compensation-OT | 247.11 | 281.84 | .00 | .00 | .00 | .00 |
| 32-480-64-64-9-420-72100 - FICA | 984.35 | 969.35 | .00 | .00 | .00 | .00 |
| 32-480-64-64-9-420-72220 - VRS Hybrid Pension Contribution | 429.91 | 552.72 | .00 | .00 | .00 | .00 |
| 32-480-64-64-9-420-72300 - Group Health and Dental Insurance | 4,067.63 | 4,931.20 | .00 | .00 | .00 | .00 |
| 32-480-64-64-9-420-72400 - VRS Group Life Insurance | 172.40 | 211.60 | .00 | .00 | .00 | .00 |
| 32-480-64-64-9-420-72510 - Hybrid Disability Insurance | 67.95 | 83.36 | .00 | .00 | .00 | .00 |
| 32-480-64-64-9-420-72750 - VRS Retiree Health Care Credit | 87.48 | 178.40 | .00 | .00 | .00 | .00 |
| 32-480-64-64-9-420-73180 - Repair/Maint - Other Contracted | 180.00 | .00 | .00 | .00 | .00 | .00 |
| 32-480-64-64-9-420-74900 - Building Maintenance -City | 11,137.80 | .00 | .00 | .00 | .00 | .00 |

Grant Fund Budget

Budget Year 2025

| G/L Account - Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Actual Amount | 2024 Adopted Budget | 2025 City Council/Board Approval | Difference Vs 2024 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 | | | | | | |
| 32-480-64-64-9-420-76055 - Machines, Equipment and Tools < \$5,000 | 4,942.74 | .00 | .00 | .00 | .00 | .00 |
| 32-480-64-64-9-420-76110 - Supplies - Operational | 78,800.38 | 19,567.26 | .00 | .00 | .00 | .00 |
| Program 420 - Building Services Totals | \$116,789.13 | \$42,575.24 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Level 9 - District Wide Totals | \$116,789.13 | \$42,575.24 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Sub-Function 64 - Operation & Maintenance Totals | \$116,789.13 | \$42,575.24 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Function 64 - Operation & Maintenance Totals | \$116,789.13 | \$42,575.24 | \$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 | .00 | 19,500.00 | .00 | .00 | .00 | .00 |
| Program 800 - Technology Totals | \$0.00 | \$19,500.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Level 9 - District Wide Totals | \$0.00 | \$19,500.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Sub-Function 21 - Student Guidance Totals | \$0.00 | \$19,500.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Function 68 - Technology Totals | \$0.00 | \$19,500.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Locations 480 - CARES Act Totals | \$298,505.35 | \$149,341.45 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Locations 490 - Coronavirus Relief (CRF) 21.019 | | | | | | |
| Function 61 - Instruction | | | | | | |
| Sub-Function 10 - Classroom Instruction | | | | | | |
| Level 2 - Elementary | | | | | | |
| Program 110 - Regular Instruction | | | | | | |
| 32-490-61-10-2-110-71151 - Compensation-Instructional Asst | 1,054.81 | .00 | .00 | .00 | .00 | .00 |
| 32-490-61-10-2-110-71520 - Compensation-Substitutes | 22,640.94 | .00 | .00 | .00 | .00 | .00 |
| 32-490-61-10-2-110-71522 - Compensation-REWIP Retirees | 4,221.93 | .00 | .00 | .00 | .00 | .00 |
| 32-490-61-10-2-110-72100 - FICA | 2,083.93 | .00 | .00 | .00 | .00 | .00 |
| 32-490-61-10-2-110-72600 - Unemployment Compensation | 2,771.53 | .00 | .00 | .00 | .00 | .00 |
| 32-490-61-10-2-110-73154 - Repair & Maint - PE Equipment | 43.20 | .00 | .00 | .00 | .00 | .00 |

Grant Fund Budget

Budget Year 2025

| G/L Account - Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Actual Amount | 2024 Adopted Budget | 2025 City Council/Board Approval | Difference Vs 2024 Adopted Budget |
|--|--------------------|--------------------|--------------------|---------------------|----------------------------------|-----------------------------------|
| Fund 32 - School Grants Fund | | | | | | |
| EXPENSE | | | | | | |
| Locations 490 - Coronavirus Relief (CRF) 21.019 | | | | | | |
| Function 61 - Instruction | | | | | | |
| Sub-Function 10 - Classroom Instruction | | | | | | |
| Level 2 - Elementary | | | | | | |
| Program 110 - Regular Instruction | | | | | | |
| 32-490-61-10-2-110-76015 - Allotment | 13,695.15 | .00 | .00 | .00 | .00 | .00 |
| 32-490-61-10-2-110-76045 - Furniture and Equip <\$5,000 | 7,272.54 | .00 | .00 | .00 | .00 | .00 |
| 32-490-61-10-2-110-76135 - Art Supplies and Equipment <\$5,000 | 44.99 | .00 | .00 | .00 | .00 | .00 |
| 32-490-61-10-2-110-76250 - Enrichment | 1,084.98 | .00 | .00 | .00 | .00 | .00 |
| 32-490-61-10-2-110-76360 - Physical Education | 146.51 | .00 | .00 | .00 | .00 | .00 |
| 32-490-61-10-2-110-76365 - Reading | 223.62 | .00 | .00 | .00 | .00 | .00 |
| 32-490-61-10-2-110-76485 - Supplies - Kindergarten | 87.29 | .00 | .00 | .00 | .00 | .00 |
| 32-490-61-10-2-110-76490 - Supplies - First Grade | 393.51 | .00 | .00 | .00 | .00 | .00 |
| 32-490-61-10-2-110-76495 - Supplies - Second Grade | 325.62 | .00 | .00 | .00 | .00 | .00 |
| 32-490-61-10-2-110-76500 - Supplies - Third Grade | 146.27 | .00 | .00 | .00 | .00 | .00 |
| 32-490-61-10-2-110-76505 - Supplies - Fourth Grade | 119.39 | .00 | .00 | .00 | .00 | .00 |
| 32-490-61-10-2-110-76510 - Supplies - Fifth Grade | 100.90 | .00 | .00 | .00 | .00 | .00 |
| Program 110 - Regular Instruction Totals | \$56,457.11 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Program 115 - Testing | | | | | | |
| 32-490-61-10-2-115-76455 - Testing Materials-Assessment | 47.40 | .00 | .00 | .00 | .00 | .00 |
| Program 115 - Testing Totals | \$47.40 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Program 120 - Special Education | | | | | | |
| 32-490-61-10-2-120-71146 - Compensation - ELL | 2,880.00 | .00 | .00 | .00 | .00 | .00 |
| 32-490-61-10-2-120-72100 - FICA | 220.33 | .00 | .00 | .00 | .00 | .00 |
| 32-490-61-10-2-120-72600 - Unemployment Compensation | 1,166.64 | .00 | .00 | .00 | .00 | .00 |
| 32-490-61-10-2-120-76390 - Sp Ed LD | 50.00 | .00 | .00 | .00 | .00 | .00 |
| 32-490-61-10-2-120-76410 - Sp Ed ID | 25.00 | .00 | .00 | .00 | .00 | .00 |
| Program 120 - Special Education Totals | \$4,341.97 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Program 140 - Gifted | | | | | | |
| 32-490-61-10-2-140-76280 - Gifted | 361.22 | .00 | .00 | .00 | .00 | .00 |
| Program 140 - Gifted Totals | \$361.22 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Level 2 - Elementary Totals | \$61,207.70 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |

Grant Fund Budget

Budget Year 2025

| G/L Account - Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Actual Amount | 2024 Adopted Budget | 2025 City Council/Board Approval | Difference Vs 2024 Adopted Budget |
|--|--------------------|--------------------|--------------------|---------------------|----------------------------------|-----------------------------------|
| Fund 32 - School Grants Fund | | | | | | |
| EXPENSE | | | | | | |
| Locations 490 - Coronavirus Relief (CRF) 21.019 | | | | | | |
| Function 61 - Instruction | | | | | | |
| Sub-Function 10 - Classroom Instruction | | | | | | |
| Level 3 - Secondary | | | | | | |
| Program 110 - Regular Instruction | | | | | | |
| 32-490-61-10-3-110-71520 - Compensation-Substitutes | 13,396.56 | .00 | .00 | .00 | .00 | .00 |
| 32-490-61-10-3-110-71522 - Compensation-REWIP Retirees | 7,027.67 | .00 | .00 | .00 | .00 | .00 |
| 32-490-61-10-3-110-72100 - FICA | 1,562.44 | .00 | .00 | .00 | .00 | .00 |
| 32-490-61-10-3-110-72600 - Unemployment Compensation | 1,931.20 | .00 | .00 | .00 | .00 | .00 |
| 32-490-61-10-3-110-76015 - Allotment | 5,705.55 | .00 | .00 | .00 | .00 | .00 |
| Program 110 - Regular Instruction Totals | \$29,623.42 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Program 120 - Special Education | | | | | | |
| 32-490-61-10-3-120-71146 - Compensation - ELL | 1,125.00 | .00 | .00 | .00 | .00 | .00 |
| 32-490-61-10-3-120-72100 - FICA | 86.06 | .00 | .00 | .00 | .00 | .00 |
| 32-490-61-10-3-120-76431 - Special Ed - General | 399.95 | .00 | .00 | .00 | .00 | .00 |
| Program 120 - Special Education Totals | \$1,611.01 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Program 150 - Other | | | | | | |
| 32-490-61-10-3-150-72600 - Unemployment Compensation | 226.04 | .00 | .00 | .00 | .00 | .00 |
| Program 150 - Other Totals | \$226.04 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Level 3 - Secondary Totals | \$31,460.47 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Level 4 - Middle | | | | | | |
| Program 110 - Regular Instruction | | | | | | |
| 32-490-61-10-4-110-71151 - Compensation-Instructional Asst | 215.66 | .00 | .00 | .00 | .00 | .00 |
| 32-490-61-10-4-110-71520 - Compensation-Substitutes | 5,424.25 | .00 | .00 | .00 | .00 | .00 |
| 32-490-61-10-4-110-71522 - Compensation-REWIP Retirees | 813.84 | .00 | .00 | .00 | .00 | .00 |
| 32-490-61-10-4-110-72100 - FICA | 493.72 | .00 | .00 | .00 | .00 | .00 |
| 32-490-61-10-4-110-72600 - Unemployment Compensation | 12.08 | .00 | .00 | .00 | .00 | .00 |
| 32-490-61-10-4-110-73150 - Repair/Maint - Math | 1,039.97 | .00 | .00 | .00 | .00 | .00 |
| 32-490-61-10-4-110-76015 - Allotment | 3,181.17 | .00 | .00 | .00 | .00 | .00 |
| Program 110 - Regular Instruction Totals | \$11,180.69 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Program 120 - Special Education | | | | | | |
| 32-490-61-10-4-120-71146 - Compensation - ELL | 776.25 | .00 | .00 | .00 | .00 | .00 |
| 32-490-61-10-4-120-71151 - Compensation-Instructional Asst | 15.94 | .00 | .00 | .00 | .00 | .00 |
| 32-490-61-10-4-120-72100 - FICA | 60.60 | .00 | .00 | .00 | .00 | .00 |
| 32-490-61-10-4-120-72600 - Unemployment Compensation | 455.90 | .00 | .00 | .00 | .00 | .00 |
| Program 120 - Special Education Totals | \$1,308.69 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Level 4 - Middle Totals | \$12,489.38 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |

Grant Fund Budget

Budget Year 2025

| G/L Account - Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Actual Amount | 2024 Adopted Budget | 2025 City Council/Board Approval | Difference Vs 2024 Adopted Budget |
|--|--------------------|--------------------|--------------------|---------------------|----------------------------------|-----------------------------------|
| Fund 32 - School Grants Fund | | | | | | |
| EXPENSE | | | | | | |
| Locations 490 - Coronavirus Relief (CRF) 21.019 | | | | | | |
| Function 61 - Instruction | | | | | | |
| Sub-Function 10 - Classroom Instruction | | | | | | |
| Level 7 - Adult | | | | | | |
| Program 170 - Adult | | | | | | |
| 32-490-61-10-7-170-72600 - Unemployment Compensation | 682.30 | .00 | .00 | .00 | .00 | .00 |
| Program 170 - Adult Totals | \$682.30 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Level 7 - Adult Totals | \$682.30 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Level 8 - Pre-K | | | | | | |
| Program 180 - Pre-K Non- Sp Ed | | | | | | |
| 32-490-61-10-8-180-76435 - Supplies - Instructional | 82.95 | .00 | .00 | .00 | .00 | .00 |
| Program 180 - Pre-K Non- Sp Ed Totals | \$82.95 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Level 8 - Pre-K Totals | \$82.95 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Sub-Function 10 - Classroom Instruction Totals | \$105,922.80 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Sub-Function 21 - Student Guidance | | | | | | |
| Level 2 - Elementary | | | | | | |
| Program 110 - Regular Instruction | | | | | | |
| 32-490-61-21-2-110-76285 - Guidance | 39.00 | .00 | .00 | .00 | .00 | .00 |
| Program 110 - Regular Instruction Totals | \$39.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Level 2 - Elementary Totals | \$39.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Sub-Function 21 - Student Guidance Totals | \$39.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Sub-Function 23 - Student- Homebound | | | | | | |
| Level 3 - Secondary | | | | | | |
| Program 124 - Homebound | | | | | | |
| 32-490-61-23-3-124-71200 - Compensation-OT | 27.00 | .00 | .00 | .00 | .00 | .00 |
| 32-490-61-23-3-124-72100 - FICA | 2.07 | .00 | .00 | .00 | .00 | .00 |
| Program 124 - Homebound Totals | \$29.07 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Level 3 - Secondary Totals | \$29.07 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Sub-Function 23 - Student- Homebound Totals | \$29.07 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Sub-Function 31 - Instr. Sup. - Improve. of Instr. | | | | | | |
| Level 2 - Elementary | | | | | | |
| Program 110 - Regular Instruction | | | | | | |
| 32-490-61-31-2-110-73245 - Professional Development - Tuition Assistance | 80.88 | .00 | .00 | .00 | .00 | .00 |
| Program 110 - Regular Instruction Totals | \$80.88 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Level 2 - Elementary Totals | \$80.88 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |

Grant Fund Budget

Budget Year 2025

| G/L Account - Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Actual Amount | 2024 Adopted Budget | 2025 City Council/Board Approval | Difference Vs 2024 Adopted Budget |
|--|--------------------|--------------------|--------------------|---------------------|----------------------------------|-----------------------------------|
| Fund 32 - School Grants Fund | | | | | | |
| EXPENSE | | | | | | |
| Locations 490 - Coronavirus Relief (CRF) 21.019 | | | | | | |
| Function 61 - Instruction | | | | | | |
| Sub-Function 31 - Instr. Sup. - Improve. of Instr. | | | | | | |
| Level 7 - Adult | | | | | | |
| Program 170 - Adult | | | | | | |
| 32-490-61-31-7-170-71522 - Compensation-REWIP Retirees | 62.82 | .00 | .00 | .00 | .00 | .00 |
| 32-490-61-31-7-170-72100 - FICA | 4.81 | .00 | .00 | .00 | .00 | .00 |
| Program 170 - Adult Totals | <u>\$67.63</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> |
| Level 7 - Adult Totals | <u>\$67.63</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> |
| Sub-Function 31 - Instr. Sup. - Improve. of Instr. Totals | <u>\$148.51</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> |
| Sub-Function 32 - Instr. Sup. - Media Services | | | | | | |
| Level 2 - Elementary | | | | | | |
| Program 110 - Regular Instruction | | | | | | |
| 32-490-61-32-2-110-73130 - Repair/Maint - Audio/Visual | 461.63 | .00 | .00 | .00 | .00 | .00 |
| 32-490-61-32-2-110-76155 - Audio Visual Media | 1,089.89 | .00 | .00 | .00 | .00 | .00 |
| 32-490-61-32-2-110-76325 - Library Books and Supplies | 1,423.58 | .00 | .00 | .00 | .00 | .00 |
| Program 110 - Regular Instruction Totals | <u>\$2,975.10</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> |
| Level 2 - Elementary Totals | <u>\$2,975.10</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> |
| Level 4 - Middle | | | | | | |
| Program 110 - Regular Instruction | | | | | | |
| 32-490-61-32-4-110-71152 - Compensation - Media Clerk | 446.46 | .00 | .00 | .00 | .00 | .00 |
| 32-490-61-32-4-110-72100 - FICA | 34.15 | .00 | .00 | .00 | .00 | .00 |
| Program 110 - Regular Instruction Totals | <u>\$480.61</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> |
| Level 4 - Middle Totals | <u>\$480.61</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> |
| Sub-Function 32 - Instr. Sup. - Media Services Totals | <u>\$3,455.71</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> |
| Sub-Function 41 - Admin. Principals Office | | | | | | |
| Level 2 - Elementary | | | | | | |
| Program 110 - Regular Instruction | | | | | | |
| 32-490-61-41-2-110-71520 - Compensation-Substitutes | 19.19 | .00 | .00 | .00 | .00 | .00 |
| 32-490-61-41-2-110-72100 - FICA | 1.47 | .00 | .00 | .00 | .00 | .00 |
| Program 110 - Regular Instruction Totals | <u>\$20.66</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> |
| Level 2 - Elementary Totals | <u>\$20.66</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> |

Grant Fund Budget

Budget Year 2025

| G/L Account - Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Actual Amount | 2024 Adopted Budget | 2025 City Council/Board Approval | Difference Vs 2024 Adopted Budget |
|--|---------------------|--------------------|--------------------|---------------------|----------------------------------|-----------------------------------|
| Fund 32 - School Grants Fund | | | | | | |
| EXPENSE | | | | | | |
| Locations 490 - Coronavirus Relief (CRF) 21.019 | | | | | | |
| Function 61 - Instruction | | | | | | |
| Sub-Function 41 - Admin. Principals Office | | | | | | |
| Level 3 - Secondary | | | | | | |
| Program 110 - Regular Instruction | | | | | | |
| 32-490-61-41-3-110-71150 - Compensation-Clerical | 1,405.02 | .00 | .00 | .00 | .00 | .00 |
| 32-490-61-41-3-110-72100 - FICA | 107.48 | .00 | .00 | .00 | .00 | .00 |
| 32-490-61-41-3-110-75201 - Postage-Student Mailings | 900.00 | .00 | .00 | .00 | .00 | .00 |
| Program 110 - Regular Instruction Totals | \$2,412.50 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Level 3 - Secondary Totals | \$2,412.50 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Level 4 - Middle | | | | | | |
| Program 110 - Regular Instruction | | | | | | |
| 32-490-61-41-4-110-71520 - Compensation-Substitutes | 21.37 | .00 | .00 | .00 | .00 | .00 |
| Program 110 - Regular Instruction Totals | \$21.37 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Level 4 - Middle Totals | \$21.37 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Sub-Function 41 - Admin. Principals Office Totals | \$2,454.53 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Function 61 - Instruction Totals | \$112,049.62 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Function 62 - Administration, Attend. & Health | | | | | | |
| Sub-Function 62 - Admin, Attend. & Health | | | | | | |
| Level 9 - District Wide | | | | | | |
| Program 212 - Exec Admin Services | | | | | | |
| 32-490-62-62-9-212-73115 - Printing Services | 5,031.00 | .00 | .00 | .00 | .00 | .00 |
| 32-490-62-62-9-212-76105 - Supplies - Office | 155.50 | .00 | .00 | .00 | .00 | .00 |
| Program 212 - Exec Admin Services Totals | \$5,186.50 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Program 216 - Fiscal Services | | | | | | |
| 32-490-62-62-9-216-75513 - Travel-Director of Business | 19.99 | .00 | .00 | .00 | .00 | .00 |
| Program 216 - Fiscal Services Totals | \$19.99 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Program 222 - Health Services | | | | | | |
| 32-490-62-62-9-222-71131 - Compensation-School Nurses | 24,401.07 | .00 | .00 | .00 | .00 | .00 |
| 32-490-62-62-9-222-71520 - Compensation-Substitutes | 195.12 | .00 | .00 | .00 | .00 | .00 |
| 32-490-62-62-9-222-71665 - Bonus Payments To Teachers | 2,322.00 | .00 | .00 | .00 | .00 | .00 |
| 32-490-62-62-9-222-72100 - FICA | 2,056.20 | .00 | .00 | .00 | .00 | .00 |
| 32-490-62-62-9-222-72210 - VRS Pension Contribution | 2,997.88 | .00 | .00 | .00 | .00 | .00 |
| 32-490-62-62-9-222-72300 - Group Health and Dental Insurance | 139.76 | .00 | .00 | .00 | .00 | .00 |
| 32-490-62-62-9-222-72400 - VRS Group Life Insurance | 241.72 | .00 | .00 | .00 | .00 | .00 |
| 32-490-62-62-9-222-72750 - VRS Retiree Health Care Credit | 218.24 | .00 | .00 | .00 | .00 | .00 |
| 32-490-62-62-9-222-73115 - Printing Services | 295.00 | .00 | .00 | .00 | .00 | .00 |

Grant Fund Budget

Budget Year 2025

| G/L Account - Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Actual Amount | 2024 Adopted Budget | 2025 City Council/Board Approval | Difference Vs 2024 Adopted Budget |
|--|--------------------|--------------------|--------------------|---------------------|----------------------------------|-----------------------------------|
| Fund 32 - School Grants Fund | | | | | | |
| EXPENSE | | | | | | |
| Locations 490 - Coronavirus Relief (CRF) 21.019 | | | | | | |
| Function 62 - Administration, Attend. & Health | | | | | | |
| Sub-Function 62 - Admin, Attend. & Health | | | | | | |
| Level 9 - District Wide | | | | | | |
| Program 222 - Health Services | | | | | | |
| 32-490-62-62-9-222-76045 - Furniture and Equip <\$5,000 | 439.98 | .00 | .00 | .00 | .00 | .00 |
| 32-490-62-62-9-222-76100 - Supplies - Nursing | 17,807.53 | .00 | .00 | .00 | .00 | .00 |
| 32-490-62-62-9-222-76460 - Testing Materials-Attend and Health | 14,450.00 | .00 | .00 | .00 | .00 | .00 |
| Program 222 - Health Services Totals | \$65,564.50 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Level 9 - District Wide Totals | \$70,770.99 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Sub-Function 62 - Admin, Attend. & Health Totals | \$70,770.99 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Function 62 - Administration, Attend. & Health Totals | \$70,770.99 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Function 63 - Pupil Transportation | | | | | | |
| Sub-Function 63 - Pupil Transportation | | | | | | |
| Level 9 - District Wide | | | | | | |
| Program 310 - Transportation Mgmt and Dir | | | | | | |
| 32-490-63-63-9-310-76045 - Furniture and Equip <\$5,000 | 3,500.00 | .00 | .00 | .00 | .00 | .00 |
| Program 310 - Transportation Mgmt and Dir Totals | \$3,500.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Program 320 - Vehicle Operation Services | | | | | | |
| 32-490-63-63-9-320-71170 - Compensation-Bus Drivers | 12,013.23 | .00 | .00 | .00 | .00 | .00 |
| 32-490-63-63-9-320-71174 - Compensation-Substitute Bus Drivers | 929.91 | .00 | .00 | .00 | .00 | .00 |
| 32-490-63-63-9-320-71665 - Bonus Payments To Teachers | 1,548.00 | .00 | .00 | .00 | .00 | .00 |
| 32-490-63-63-9-320-72100 - FICA | 1,108.65 | .00 | .00 | .00 | .00 | .00 |
| 32-490-63-63-9-320-72220 - VRS Hybrid Pension Contribution | 69.14 | .00 | .00 | .00 | .00 | .00 |
| 32-490-63-63-9-320-72300 - Group Health and Dental Insurance | 139.76 | .00 | .00 | .00 | .00 | .00 |
| 32-490-63-63-9-320-72400 - VRS Group Life Insurance | 40.28 | .00 | .00 | .00 | .00 | .00 |
| 32-490-63-63-9-320-72510 - Hybrid Disability Insurance | 15.88 | .00 | .00 | .00 | .00 | .00 |
| 32-490-63-63-9-320-72600 - Unemployment Compensation | 1,918.50 | .00 | .00 | .00 | .00 | .00 |
| 32-490-63-63-9-320-72750 - VRS Retiree Health Care Credit | 20.44 | .00 | .00 | .00 | .00 | .00 |

Grant Fund Budget

Budget Year 2025

| G/L Account - Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Actual Amount | 2024 Adopted Budget | 2025 City Council/Board Approval | Difference Vs 2024 Adopted Budget |
|--|--------------------|--------------------|--------------------|---------------------|----------------------------------|-----------------------------------|
| Fund 32 - School Grants Fund | | | | | | |
| EXPENSE | | | | | | |
| Locations 490 - Coronavirus Relief (CRF) 21.019 | | | | | | |
| Function 63 - Pupil Transportation | | | | | | |
| Sub-Function 63 - Pupil Transportation | | | | | | |
| Level 9 - District Wide | | | | | | |
| Program 320 - Vehicle Operation Services | | | | | | |
| 32-490-63-63-9-320-76110 - Supplies - Operational | 4,809.88 | .00 | .00 | .00 | .00 | .00 |
| Program 320 - Vehicle Operation Services | \$22,613.67 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Totals | | | | | | |
| Program 330 - Transportation Monitoring Svcs | | | | | | |
| 32-490-63-63-9-330-71172 - Compensation-Bus Aides | 31.29 | .00 | .00 | .00 | .00 | .00 |
| 32-490-63-63-9-330-71520 - Compensation-Substitutes | 498.03 | .00 | .00 | .00 | .00 | .00 |
| 32-490-63-63-9-330-72100 - FICA | 40.49 | .00 | .00 | .00 | .00 | .00 |
| 32-490-63-63-9-330-72600 - Unemployment Compensation | 37.50 | .00 | .00 | .00 | .00 | .00 |
| Program 330 - Transportation Monitoring Svcs | \$607.31 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Totals | | | | | | |
| Program 350 - Bus Regular Purchases | | | | | | |
| 32-490-63-63-9-350-78030 - School Buses and Other Vehicles | 189,393.00 | .00 | .00 | .00 | .00 | .00 |
| Program 350 - Bus Regular Purchases | \$189,393.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Totals | | | | | | |
| Level 9 - District Wide Totals | \$216,113.98 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Sub-Function 63 - Pupil Transportation Totals | \$216,113.98 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Function 63 - Pupil Transportation Totals | \$216,113.98 | \$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 | | | | | | |
| 32-490-64-64-9-420-71190 - Compensation-Custodians | 16,225.71 | .00 | .00 | .00 | .00 | .00 |
| 32-490-64-64-9-420-71200 - Compensation-OT | 31.89 | .00 | .00 | .00 | .00 | .00 |
| 32-490-64-64-9-420-71520 - Compensation-Substitutes | 1,004.29 | .00 | .00 | .00 | .00 | .00 |
| 32-490-64-64-9-420-71665 - Bonus Payments To Teachers | 3,096.00 | .00 | .00 | .00 | .00 | .00 |
| 32-490-64-64-9-420-72100 - FICA | 1,202.41 | .00 | .00 | .00 | .00 | .00 |
| 32-490-64-64-9-420-72220 - VRS Hybrid Pension Contribution | 359.02 | .00 | .00 | .00 | .00 | .00 |
| 32-490-64-64-9-420-72300 - Group Health and Dental Insurance | 4,388.12 | .00 | .00 | .00 | .00 | .00 |
| 32-490-64-64-9-420-72400 - VRS Group Life Insurance | 170.55 | .00 | .00 | .00 | .00 | .00 |
| 32-490-64-64-9-420-72510 - Hybrid Disability Insurance | 67.21 | .00 | .00 | .00 | .00 | .00 |
| 32-490-64-64-9-420-72750 - VRS Retiree Health Care Credit | 86.54 | .00 | .00 | .00 | .00 | .00 |

Grant Fund Budget

Budget Year 2025

| G/L Account - Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Actual Amount | 2024 Adopted Budget | 2025 City Council/Board Approval | Difference Vs 2024 Adopted Budget |
|--|--------------------|--------------------|--------------------|---------------------|----------------------------------|-----------------------------------|
| Fund 32 - School Grants Fund | | | | | | |
| EXPENSE | | | | | | |
| Locations 490 - Coronavirus Relief (CRF) 21.019 | | | | | | |
| Function 64 - Operation & Maintenance | | | | | | |
| Sub-Function 64 - Operation & Maintenance | | | | | | |
| Level 9 - District Wide | | | | | | |
| Program 420 - Building Services | | | | | | |
| 32-490-64-64-9-420-74900 - Building Maintenance -City | 14,197.38 | .00 | .00 | .00 | .00 | .00 |
| 32-490-64-64-9-420-76055 - Machines, Equipment and Tools < \$5,000 | 19,433.05 | .00 | .00 | .00 | .00 | .00 |
| 32-490-64-64-9-420-76100 - Supplies - Nursing | 386.40 | .00 | .00 | .00 | .00 | .00 |
| 32-490-64-64-9-420-76110 - Supplies - Operational | 164,299.20 | .00 | .00 | .00 | .00 | .00 |
| Program 420 - Building Services Totals | \$224,947.77 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Level 9 - District Wide Totals | \$224,947.77 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Sub-Function 64 - Operation & Maintenance Totals | \$224,947.77 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Function 64 - Operation & Maintenance Totals | \$224,947.77 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Function 68 - Technology | | | | | | |
| Sub-Function 10 - Classroom Instruction | | | | | | |
| Level 9 - District Wide | | | | | | |
| Program 800 - Technology | | | | | | |
| 32-490-68-10-9-800-76305 - ITRT | 300.00 | .00 | .00 | .00 | .00 | .00 |
| 32-490-68-10-9-800-76530 - Computer Supplies | 1,999.64 | .00 | .00 | .00 | .00 | .00 |
| Program 800 - Technology Totals | \$2,299.64 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Level 9 - District Wide Totals | \$2,299.64 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Sub-Function 10 - Classroom Instruction Totals | \$2,299.64 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Sub-Function 21 - Student Guidance | | | | | | |
| Level 9 - District Wide | | | | | | |
| Program 800 - Technology | | | | | | |
| 32-490-68-21-9-800-73205 - Software Licensing Fees | 36,946.00 | .00 | .00 | .00 | .00 | .00 |
| Program 800 - Technology Totals | \$36,946.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Level 9 - District Wide Totals | \$36,946.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Sub-Function 21 - Student Guidance Totals | \$36,946.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Function 68 - Technology Totals | \$39,245.64 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Locations 490 - Coronavirus Relief (CRF) 21.019 Totals | \$663,128.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |

Grant Fund Budget

Budget Year 2025

| G/L Account - Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Actual Amount | 2024 Adopted Budget | 2025 City Council/Board Approval | Difference Vs 2024 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 | .00 | 399.00 | .00 | .00 | .00 | .00 |
| Program 110 - Regular Instruction Totals | \$0.00 | \$399.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Level 3 - Secondary Totals | \$0.00 | \$399.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Level 4 - Middle | | | | | | |
| Program 110 - Regular Instruction | | | | | | |
| 32-500-61-10-4-110-76515 - Software-Instructional | 2,562.50 | .00 | .00 | .00 | .00 | .00 |
| Program 110 - Regular Instruction Totals | \$2,562.50 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Level 4 - Middle Totals | \$2,562.50 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Sub-Function 10 - Classroom Instruction Totals | \$2,562.50 | \$399.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Function 61 - Instruction Totals | \$2,562.50 | \$399.00 | \$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 | 4,002.25 | 401.50 | 1,648.50 | .00 | .00 | .00 |
| 32-500-64-64-9-420-72100 - FICA | 306.18 | 30.71 | 126.11 | .00 | .00 | .00 |
| 32-500-64-64-9-420-75001 - Telecom/ Internet Services | 778.00 | 1,731.20 | 450.00 | .00 | .00 | .00 |
| Program 420 - Building Services Totals | \$5,086.43 | \$2,163.41 | \$2,224.61 | \$0.00 | \$0.00 | \$0.00 |
| Level 9 - District Wide Totals | \$5,086.43 | \$2,163.41 | \$2,224.61 | \$0.00 | \$0.00 | \$0.00 |
| Sub-Function 64 - Operation & Maintenance Totals | \$5,086.43 | \$2,163.41 | \$2,224.61 | \$0.00 | \$0.00 | \$0.00 |
| Function 64 - Operation & Maintenance Totals | \$5,086.43 | \$2,163.41 | \$2,224.61 | \$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 | .00 | 38,219.00 | 9,295.61 | .00 | .00 | .00 |
| Program 800 - Technology Totals | \$0.00 | \$38,219.00 | \$9,295.61 | \$0.00 | \$0.00 | \$0.00 |
| Level 9 - District Wide Totals | \$0.00 | \$38,219.00 | \$9,295.61 | \$0.00 | \$0.00 | \$0.00 |
| Sub-Function 10 - Classroom Instruction Totals | \$0.00 | \$38,219.00 | \$9,295.61 | \$0.00 | \$0.00 | \$0.00 |

Grant Fund Budget

Budget Year 2025

| G/L Account - Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Actual Amount | 2024 Adopted Budget | 2025 City Council/Board Approval | Difference Vs 2024 Adopted Budget |
|--|--------------------|--------------------|--------------------|---------------------|----------------------------------|-----------------------------------|
| Fund 32 - School Grants Fund | | | | | | |
| EXPENSE | | | | | | |
| Locations 500 - CARES GEER 84.425C | | | | | | |
| Function 68 - Technology | | | | | | |
| Sub-Function 21 - Student Guidance | | | | | | |
| Level 9 - District Wide | | | | | | |
| Program 800 - Technology | | | | | | |
| 32-500-68-21-9-800-73205 - Software Licensing Fees | 22,986.65 | 54,984.57 | 7,283.50 | .00 | .00 | .00 |
| 32-500-68-21-9-800-76515 - Software-Instructional | 3,958.33 | .00 | .00 | .00 | .00 | .00 |
| Program 800 - Technology Totals | <u>\$26,944.98</u> | <u>\$54,984.57</u> | <u>\$7,283.50</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> |
| Level 9 - District Wide Totals | <u>\$26,944.98</u> | <u>\$54,984.57</u> | <u>\$7,283.50</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> |
| Sub-Function 21 - Student Guidance Totals | <u>\$26,944.98</u> | <u>\$54,984.57</u> | <u>\$7,283.50</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> |
| Function 68 - Technology Totals | <u>\$26,944.98</u> | <u>\$93,203.57</u> | <u>\$16,579.11</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> |
| Locations 500 - CARES GEER 84.425C Totals | <u>\$34,593.91</u> | <u>\$95,765.98</u> | <u>\$18,803.72</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> |
| Locations 510 - CARES ESSER 84.425D | | | | | | |
| Function 61 - Instruction | | | | | | |
| Sub-Function 10 - Classroom Instruction | | | | | | |
| Level 2 - Elementary | | | | | | |
| Program 110 - Regular Instruction | | | | | | |
| 32-510-61-10-2-110-76015 - Allotment | 12.16 | .00 | .00 | .00 | .00 | .00 |
| Program 110 - Regular Instruction Totals | <u>\$12.16</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> |
| Program 120 - Special Education | | | | | | |
| 32-510-61-10-2-120-73275 - Therapeutic Services -Sp Ed | 850.00 | 801.86 | .00 | .00 | .00 | .00 |
| 32-510-61-10-2-120-76431 - Special Ed - General | 4,009.76 | .00 | .00 | .00 | .00 | .00 |
| Program 120 - Special Education Totals | <u>\$4,859.76</u> | <u>\$801.86</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> |
| Level 2 - Elementary Totals | <u>\$4,871.92</u> | <u>\$801.86</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> |
| Level 3 - Secondary | | | | | | |
| Program 120 - Special Education | | | | | | |
| 32-510-61-10-3-120-73275 - Therapeutic Services -Sp Ed | 4,417.00 | 1,270.00 | .00 | .00 | .00 | .00 |
| 32-510-61-10-3-120-76431 - Special Ed - General | 2,725.45 | .00 | .00 | .00 | .00 | .00 |
| Program 120 - Special Education Totals | <u>\$7,142.45</u> | <u>\$1,270.00</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> |
| Level 3 - Secondary Totals | <u>\$7,142.45</u> | <u>\$1,270.00</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> |
| Level 4 - Middle | | | | | | |
| Program 120 - Special Education | | | | | | |
| 32-510-61-10-4-120-73275 - Therapeutic Services -Sp Ed | 400.00 | 50.00 | .00 | .00 | .00 | .00 |

Grant Fund Budget

Budget Year 2025

| G/L Account - Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Actual Amount | 2024 Adopted Budget | 2025 City Council/Board Approval | Difference Vs 2024 Adopted Budget |
|--|--------------------|--------------------|--------------------|---------------------|----------------------------------|-----------------------------------|
| Fund 32 - School Grants Fund | | | | | | |
| EXPENSE | | | | | | |
| Locations 510 - CARES ESSER 84.425D | | | | | | |
| Function 61 - Instruction | | | | | | |
| Sub-Function 10 - Classroom Instruction | | | | | | |
| Level 4 - Middle | | | | | | |
| Program 120 - Special Education | | | | | | |
| 32-510-61-10-4-120-76431 - Special Ed - General | 2,684.40 | 48.98 | .00 | .00 | .00 | .00 |
| Program 120 - Special Education Totals | \$3,084.40 | \$98.98 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Level 4 - Middle Totals | \$3,084.40 | \$98.98 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Sub-Function 10 - Classroom Instruction Totals | \$15,098.77 | \$2,170.84 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Function 61 - Instruction Totals | \$15,098.77 | \$2,170.84 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Function 62 - Administration, Attend. & Health | | | | | | |
| Sub-Function 62 - Admin, Attend. & Health | | | | | | |
| Level 9 - District Wide | | | | | | |
| Program 222 - Health Services | | | | | | |
| 32-510-62-62-9-222-76100 - Supplies - Nursing | 816.42 | .00 | .00 | .00 | .00 | .00 |
| Program 222 - Health Services Totals | \$816.42 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Level 9 - District Wide Totals | \$816.42 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Sub-Function 62 - Admin, Attend. & Health Totals | \$816.42 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Function 62 - Administration, Attend. & Health Totals | \$816.42 | \$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 | 14,126.78 | 13,769.18 | .00 | .00 | .00 | .00 |
| Program 420 - Building Services Totals | \$14,126.78 | \$13,769.18 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Level 9 - District Wide Totals | \$14,126.78 | \$13,769.18 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Sub-Function 64 - Operation & Maintenance Totals | \$14,126.78 | \$13,769.18 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Function 64 - Operation & Maintenance Totals | \$14,126.78 | \$13,769.18 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Locations 510 - CARES ESSER 84.425D Totals | \$30,041.97 | \$15,940.02 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |

Grant Fund Budget

Budget Year 2025

| G/L Account - Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Actual Amount | 2024 Adopted Budget | 2025 City Council/Board Approval | Difference Vs 2024 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 | .00 | 22,280.00 | 22,280.00 |
| 32-520-61-10-3-110-72100 - FICA | 1,704.00 | 1,704.42 | 1,704.42 | .00 | 1,704.00 | 1,704.00 |
| 32-520-61-10-3-110-73037 - Contractual Services - Other | 5,000.00 | 5,000.00 | 5,000.00 | .00 | 5,000.00 | 5,000.00 |
| 32-520-61-10-3-110-75530 - Travel - Other | .00 | .00 | .00 | .00 | 500.00 | 500.00 |
| 32-520-61-10-3-110-76435 - Supplies - Instructional | 1,016.00 | 1,015.58 | 1,015.58 | .00 | 516.00 | 516.00 |
| Program 110 - Regular Instruction Totals | \$30,000.00 | \$30,000.00 | \$30,000.00 | \$0.00 | \$30,000.00 | \$30,000.00 |
| Level 3 - Secondary Totals | \$30,000.00 | \$30,000.00 | \$30,000.00 | \$0.00 | \$30,000.00 | \$30,000.00 |
| Sub-Function 10 - Classroom Instruction Totals | \$30,000.00 | \$30,000.00 | \$30,000.00 | \$0.00 | \$30,000.00 | \$30,000.00 |
| Function 61 - Instruction Totals | \$30,000.00 | \$30,000.00 | \$30,000.00 | \$0.00 | \$30,000.00 | \$30,000.00 |
| Locations 520 - Jobs for VA Graduates-JVG Grant Totals | \$30,000.00 | \$30,000.00 | \$30,000.00 | \$0.00 | \$30,000.00 | \$30,000.00 |
| Locations 530 - CRRSA ESSER II 84.425D | | | | | | |
| Function 61 - Instruction | | | | | | |
| Sub-Function 10 - Classroom Instruction | | | | | | |
| Level 2 - Elementary | | | | | | |
| Program 110 - Regular Instruction | | | | | | |
| 32-530-61-10-2-110-71120 - Compensation-Instructional Salaries | .00 | 256,445.96 | 34,598.97 | .00 | .00 | .00 |
| 32-530-61-10-2-110-71151 - Compensation-Instructional Asst | .00 | 47,000.84 | .00 | .00 | .00 | .00 |
| 32-530-61-10-2-110-71665 - Bonus Payments To Teachers | .00 | .00 | 4,644.00 | .00 | .00 | .00 |
| 32-530-61-10-2-110-72100 - FICA | .00 | 22,828.65 | 2,973.16 | .00 | .00 | .00 |
| 32-530-61-10-2-110-72210 - VRS Pension Contribution | .00 | 50,321.70 | 6,812.26 | .00 | .00 | .00 |
| 32-530-61-10-2-110-72300 - Group Health and Dental Insurance | .00 | 29,974.40 | 4,931.48 | .00 | .00 | .00 |
| 32-530-61-10-2-110-72400 - VRS Group Life Insurance | .00 | 4,057.30 | 549.22 | .00 | .00 | .00 |
| 32-530-61-10-2-110-72750 - VRS Retiree Health Care Credit | .00 | 3,663.60 | 495.95 | .00 | .00 | .00 |
| 32-530-61-10-2-110-76435 - Supplies - Instructional | .00 | 1,984.42 | .00 | .00 | .00 | .00 |
| Program 110 - Regular Instruction Totals | \$0.00 | \$416,276.87 | \$55,005.04 | \$0.00 | \$0.00 | \$0.00 |
| Program 120 - Special Education | | | | | | |
| 32-530-61-10-2-120-71120 - Compensation-Instructional Salaries | .00 | 28,720.77 | .00 | .00 | .00 | .00 |
| 32-530-61-10-2-120-72100 - FICA | .00 | 2,193.84 | .00 | .00 | .00 | .00 |
| 32-530-61-10-2-120-72220 - VRS Hybrid Pension Contribution | .00 | 4,846.77 | .00 | .00 | .00 | .00 |
| 32-530-61-10-2-120-72300 - Group Health and Dental Insurance | .00 | 3,676.64 | .00 | .00 | .00 | .00 |
| 32-530-61-10-2-120-72400 - VRS Group Life Insurance | .00 | 390.75 | .00 | .00 | .00 | .00 |
| 32-530-61-10-2-120-72510 - Hybrid Disability Insurance | .00 | 69.41 | .00 | .00 | .00 | .00 |

Grant Fund Budget

Budget Year 2025

| G/L Account - Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Actual Amount | 2024 Adopted Budget | 2025 City Council/Board Approval | Difference Vs 2024 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 | .00 | 352.88 | .00 | .00 | .00 | .00 |
| Program 120 - Special Education Totals | \$0.00 | \$40,251.06 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Level 2 - Elementary Totals | \$0.00 | \$456,527.93 | \$55,005.04 | \$0.00 | \$0.00 | \$0.00 |
| Level 3 - Secondary | | | | | | |
| Program 110 - Regular Instruction | | | | | | |
| 32-530-61-10-3-110-71120 - Compensation-Instructional Salaries | .00 | 81,663.38 | 36,291.88 | .00 | .00 | .00 |
| 32-530-61-10-3-110-71665 - Bonus Payments To Teachers | .00 | .00 | 1,548.00 | .00 | .00 | .00 |
| 32-530-61-10-3-110-72100 - FICA | .00 | 5,884.40 | 2,523.42 | .00 | .00 | .00 |
| 32-530-61-10-3-110-72210 - VRS Pension Contribution | .00 | 17,519.88 | 10,773.21 | .00 | .00 | .00 |
| 32-530-61-10-3-110-72300 - Group Health and Dental Insurance | .00 | 14,057.48 | 9,492.96 | .00 | .00 | .00 |
| 32-530-61-10-3-110-72400 - VRS Group Life Insurance | .00 | 1,412.56 | 868.56 | .00 | .00 | .00 |
| 32-530-61-10-3-110-72750 - VRS Retiree Health Care Credit | .00 | 1,275.49 | 784.35 | .00 | .00 | .00 |
| Program 110 - Regular Instruction Totals | \$0.00 | \$121,813.19 | \$62,282.38 | \$0.00 | \$0.00 | \$0.00 |
| Level 3 - Secondary Totals | \$0.00 | \$121,813.19 | \$62,282.38 | \$0.00 | \$0.00 | \$0.00 |
| Level 4 - Middle | | | | | | |
| Program 110 - Regular Instruction | | | | | | |
| 32-530-61-10-4-110-71120 - Compensation-Instructional Salaries | .00 | 16,957.44 | 5,119.14 | .00 | .00 | .00 |
| 32-530-61-10-4-110-71151 - Compensation-Instructional Asst | .00 | 24,497.48 | 16,411.75 | .00 | .00 | .00 |
| 32-530-61-10-4-110-71665 - Bonus Payments To Teachers | .00 | .00 | 1,548.00 | .00 | .00 | .00 |
| 32-530-61-10-4-110-72100 - FICA | .00 | 2,497.79 | 1,513.93 | .00 | .00 | .00 |
| 32-530-61-10-4-110-72210 - VRS Pension Contribution | .00 | 3,062.88 | .00 | .00 | .00 | .00 |
| 32-530-61-10-4-110-72220 - VRS Hybrid Pension Contribution | .00 | 4,043.70 | 3,706.39 | .00 | .00 | .00 |
| 32-530-61-10-4-110-72300 - Group Health and Dental Insurance | .00 | 9,084.40 | 7,124.52 | .00 | .00 | .00 |
| 32-530-61-10-4-110-72400 - VRS Group Life Insurance | .00 | 572.93 | 334.89 | .00 | .00 | .00 |
| 32-530-61-10-4-110-72510 - Hybrid Disability Insurance | .00 | 57.90 | 59.49 | .00 | .00 | .00 |
| 32-530-61-10-4-110-72750 - VRS Retiree Health Care Credit | .00 | 517.39 | 302.40 | .00 | .00 | .00 |
| Program 110 - Regular Instruction Totals | \$0.00 | \$61,291.91 | \$36,120.51 | \$0.00 | \$0.00 | \$0.00 |
| Program 120 - Special Education | | | | | | |
| 32-530-61-10-4-120-71120 - Compensation-Instructional Salaries | .00 | 48,744.96 | .00 | .00 | .00 | .00 |
| 32-530-61-10-4-120-72100 - FICA | .00 | 3,637.45 | .01 | .00 | .00 | .00 |
| 32-530-61-10-4-120-72220 - VRS Hybrid Pension Contribution | .00 | 8,093.90 | .00 | .00 | .00 | .00 |

Grant Fund Budget

Budget Year 2025

| G/L Account - Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Actual Amount | 2024 Adopted Budget | 2025 City Council/Board Approval | Difference Vs 2024 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 | | | | | | |
| 32-530-61-10-4-120-72300 - Group Health and Dental Insurance | .00 | 7,660.88 | .00 | .00 | .00 | .00 |
| 32-530-61-10-4-120-72400 - VRS Group Life Insurance | .00 | 652.60 | .00 | .00 | .00 | .00 |
| 32-530-61-10-4-120-72510 - Hybrid Disability Insurance | .00 | 115.90 | .00 | .00 | .00 | .00 |
| 32-530-61-10-4-120-72750 - VRS Retiree Health Care Credit | .00 | 589.30 | .00 | .00 | .00 | .00 |
| Program 120 - Special Education Totals | \$0.00 | \$69,494.99 | \$0.01 | \$0.00 | \$0.00 | \$0.00 |
| Level 4 - Middle Totals | \$0.00 | \$130,786.90 | \$36,120.52 | \$0.00 | \$0.00 | \$0.00 |
| Sub-Function 10 - Classroom Instruction Totals | \$0.00 | \$709,128.02 | \$153,407.94 | \$0.00 | \$0.00 | \$0.00 |
| Function 61 - Instruction Totals | \$0.00 | \$709,128.02 | \$153,407.94 | \$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 | 46,236.50 | 94,389.65 | 170,060.85 | .00 | .00 | .00 |
| 32-530-64-64-9-420-78020 - Furniture & Equipment >\$5,000 | .00 | 437,568.50 | 61,413.50 | .00 | .00 | .00 |
| Program 420 - Building Services Totals | \$46,236.50 | \$531,958.15 | \$231,474.35 | \$0.00 | \$0.00 | \$0.00 |
| Level 9 - District Wide Totals | \$46,236.50 | \$531,958.15 | \$231,474.35 | \$0.00 | \$0.00 | \$0.00 |
| Sub-Function 64 - Operation & Maintenance Totals | \$46,236.50 | \$531,958.15 | \$231,474.35 | \$0.00 | \$0.00 | \$0.00 |
| Function 64 - Operation & Maintenance Totals | \$46,236.50 | \$531,958.15 | \$231,474.35 | \$0.00 | \$0.00 | \$0.00 |
| Locations 530 - CRRSA ESSER II 84.425D Totals | \$46,236.50 | \$1,241,086.17 | \$384,882.29 | \$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 | .00 | 121,356.34 | 350,791.43 | 520,000.00 | 43,516.00 | (476,484.00) |
| 32-540-61-10-2-110-71151 - Compensation-Instructional Asst | .00 | 159.31 | 54,325.09 | .00 | .00 | .00 |
| 32-540-61-10-2-110-71520 - Compensation-Substitutes | .00 | 12,844.41 | .00 | .00 | .00 | .00 |
| 32-540-61-10-2-110-71665 - Bonus Payments To Teachers | .00 | .00 | 4,644.00 | .00 | .00 | .00 |
| 32-540-61-10-2-110-72100 - FICA | .00 | 10,234.88 | 30,457.69 | 39,780.00 | 3,328.00 | (36,452.00) |
| 32-540-61-10-2-110-72210 - VRS Pension Contribution | .00 | 17,934.70 | 66,360.44 | 86,424.00 | 7,232.00 | (79,192.00) |

Grant Fund Budget

Budget Year 2025

| G/L Account - Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Actual Amount | 2024 Adopted Budget | 2025 City Council/Board Approval | Difference Vs 2024 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 | | | | | | |
| 32-540-61-10-2-110-72300 - Group Health and Dental Insurance | .00 | 398.40 | 49,265.27 | 60,011.00 | 18,814.00 | (41,197.00) |
| 32-540-61-10-2-110-72400 - VRS Group Life Insurance | .00 | 1,446.00 | 5,350.38 | 6,968.00 | 584.00 | (6,384.00) |
| 32-540-61-10-2-110-72750 - VRS Retiree Health Care Credit | .00 | 1,305.70 | 4,831.25 | 6,292.00 | 526.00 | (5,766.00) |
| 32-540-61-10-2-110-72800 - Termination Pay for Vac/Sick Leave | .00 | .00 | 1,102.67 | .00 | .00 | .00 |
| 32-540-61-10-2-110-73037 - Contractual Services - Other | .00 | .00 | 2,800.00 | 18,000.00 | .00 | (18,000.00) |
| 32-540-61-10-2-110-76015 - Allotment | .00 | 4,288.21 | 3,680.27 | 20,000.00 | .00 | (20,000.00) |
| Program 110 - Regular Instruction Totals | \$0.00 | \$169,967.95 | \$573,608.49 | \$757,475.00 | \$74,000.00 | (\$683,475.00) |
| Program 120 - Special Education | | | | | | |
| 32-540-61-10-2-120-71120 - Compensation-Instructional Salaries | .00 | 550.00 | 28,142.52 | .00 | .00 | .00 |
| 32-540-61-10-2-120-71185 - Compensation- Speech and Vision Teachers | .00 | 59,688.96 | 60,378.60 | .00 | .00 | .00 |
| 32-540-61-10-2-120-71520 - Compensation-Substitutes | .00 | 159.26 | .00 | .00 | .00 | .00 |
| 32-540-61-10-2-120-71665 - Bonus Payments To Teachers | .00 | .00 | 2,941.20 | .00 | .00 | .00 |
| 32-540-61-10-2-120-72100 - FICA | .00 | 4,411.74 | 6,550.48 | .00 | .00 | .00 |
| 32-540-61-10-2-120-72210 - VRS Pension Contribution | .00 | .00 | 4,658.50 | .00 | .00 | .00 |
| 32-540-61-10-2-120-72220 - VRS Hybrid Pension Contribution | .00 | 9,920.30 | 10,965.30 | .00 | .00 | .00 |
| 32-540-61-10-2-120-72300 - Group Health and Dental Insurance | .00 | 7,667.60 | 14,681.32 | .00 | .00 | .00 |
| 32-540-61-10-2-120-72400 - VRS Group Life Insurance | .00 | 799.80 | 1,259.70 | .00 | .00 | .00 |
| 32-540-61-10-2-120-72510 - Hybrid Disability Insurance | .00 | 142.10 | 157.00 | .00 | .00 | .00 |
| 32-540-61-10-2-120-72750 - VRS Retiree Health Care Credit | .00 | 722.20 | 1,137.50 | .00 | .00 | .00 |
| 32-540-61-10-2-120-73037 - Contractual Services - Other | .00 | 72,969.35 | .00 | .00 | .00 | .00 |
| 32-540-61-10-2-120-76435 - Supplies - Instructional | .00 | 10,608.39 | .00 | .00 | .00 | .00 |
| Program 120 - Special Education Totals | \$0.00 | \$167,639.70 | \$130,872.12 | \$0.00 | \$0.00 | \$0.00 |
| Program 127 - Regional Sp Ed Program | | | | | | |
| 32-540-61-10-2-127-71120 - Compensation-Instructional Salaries | .00 | 317.50 | .00 | .00 | .00 | .00 |
| 32-540-61-10-2-127-71151 - Compensation-Instructional Asst | .00 | 79.63 | .00 | .00 | .00 | .00 |
| 32-540-61-10-2-127-72100 - FICA | .00 | 30.38 | .00 | .00 | .00 | .00 |
| Program 127 - Regional Sp Ed Program Totals | \$0.00 | \$427.51 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Level 2 - Elementary Totals | \$0.00 | \$338,035.16 | \$704,480.61 | \$757,475.00 | \$74,000.00 | (\$683,475.00) |

Grant Fund Budget

Budget Year 2025

| G/L Account - Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Actual Amount | 2024 Adopted Budget | 2025 City Council/Board Approval | Difference Vs 2024 Adopted Budget |
|--|--------------------|---------------------|---------------------|---------------------|----------------------------------|-----------------------------------|
| Fund 32 - School Grants Fund | | | | | | |
| EXPENSE | | | | | | |
| Locations 540 - CRRSA ESSER III 84.425U | | | | | | |
| Function 61 - Instruction | | | | | | |
| Sub-Function 10 - Classroom Instruction | | | | | | |
| Level 3 - Secondary | | | | | | |
| Program 110 - Regular Instruction | | | | | | |
| 32-540-61-10-3-110-71120 - Compensation-Instructional Salaries | .00 | 59,116.05 | 150,167.83 | 210,000.00 | 21,758.00 | (188,242.00) |
| 32-540-61-10-3-110-71665 - Bonus Payments To Teachers | .00 | .00 | 1,548.00 | .00 | .00 | .00 |
| 32-540-61-10-3-110-72100 - FICA | .00 | 4,469.62 | 11,071.30 | 16,065.00 | 1,664.00 | (14,401.00) |
| 32-540-61-10-3-110-72210 - VRS Pension Contribution | .00 | .00 | 14,399.19 | 34,902.00 | 3,616.00 | (31,286.00) |
| 32-540-61-10-3-110-72220 - VRS Hybrid Pension Contribution | .00 | 8,317.50 | 8,854.50 | .00 | .00 | .00 |
| 32-540-61-10-3-110-72300 - Group Health and Dental Insurance | .00 | 6,640.00 | 14,807.12 | 97,824.00 | 9,407.00 | (88,417.00) |
| 32-540-61-10-3-110-72400 - VRS Group Life Insurance | .00 | 670.60 | 1,874.81 | 2,814.00 | 292.00 | (2,522.00) |
| 32-540-61-10-3-110-72510 - Hybrid Disability Insurance | .00 | 119.10 | 126.80 | .00 | .00 | .00 |
| 32-540-61-10-3-110-72750 - VRS Retiree Health Care Credit | .00 | 605.50 | 1,692.92 | 2,541.00 | 263.00 | (2,278.00) |
| 32-540-61-10-3-110-73037 - Contractual Services - Other | .00 | 33,550.00 | 11,600.00 | 10,730.00 | .00 | (10,730.00) |
| 32-540-61-10-3-110-76015 - Allotment | .00 | 797.90 | 1,642.80 | 5,000.00 | .00 | (5,000.00) |
| Program 110 - Regular Instruction Totals | \$0.00 | \$114,286.27 | \$217,785.27 | \$379,876.00 | \$37,000.00 | (\$342,876.00) |
| Program 120 - Special Education | | | | | | |
| 32-540-61-10-3-120-71120 - Compensation-Instructional Salaries | .00 | 107,968.87 | 56,631.04 | .00 | .00 | .00 |
| 32-540-61-10-3-120-71146 - Compensation - ELL | .00 | 162.80 | .00 | .00 | .00 | .00 |
| 32-540-61-10-3-120-72100 - FICA | .00 | 8,093.35 | 4,161.07 | .00 | .00 | .00 |
| 32-540-61-10-3-120-72210 - VRS Pension Contribution | .00 | 18,268.80 | .00 | .00 | .00 | .00 |
| 32-540-61-10-3-120-72220 - VRS Hybrid Pension Contribution | .00 | .00 | 9,394.64 | .00 | .00 | .00 |
| 32-540-61-10-3-120-72300 - Group Health and Dental Insurance | .00 | 18,514.40 | 6,744.62 | .00 | .00 | .00 |
| 32-540-61-10-3-120-72400 - VRS Group Life Insurance | .00 | 1,472.90 | 757.40 | .00 | .00 | .00 |
| 32-540-61-10-3-120-72510 - Hybrid Disability Insurance | .00 | .00 | 134.50 | .00 | .00 | .00 |
| 32-540-61-10-3-120-72750 - VRS Retiree Health Care Credit | .00 | 1,330.00 | 684.00 | .00 | .00 | .00 |
| Program 120 - Special Education Totals | \$0.00 | \$155,811.12 | \$78,507.27 | \$0.00 | \$0.00 | \$0.00 |
| Program 130 - Vocational | | | | | | |
| 32-540-61-10-3-130-71120 - Compensation-Instructional Salaries | .00 | 3,867.00 | .00 | .00 | .00 | .00 |
| 32-540-61-10-3-130-72100 - FICA | .00 | 295.83 | .00 | .00 | .00 | .00 |
| Program 130 - Vocational Totals | \$0.00 | \$4,162.83 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Level 3 - Secondary Totals | \$0.00 | \$274,260.22 | \$296,292.54 | \$379,876.00 | \$37,000.00 | (\$342,876.00) |
| Level 4 - Middle | | | | | | |
| Program 110 - Regular Instruction | | | | | | |
| 32-540-61-10-4-110-71120 - Compensation-Instructional Salaries | .00 | 4,297.76 | 55,234.87 | .00 | .00 | .00 |
| 32-540-61-10-4-110-71151 - Compensation-Instructional Asst | .00 | .00 | 11,612.65 | .00 | .00 | .00 |

Grant Fund Budget

Budget Year 2025

| G/L Account - Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Actual Amount | 2024 Adopted Budget | 2025 City Council/Board Approval | Difference Vs 2024 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 | | | | | | |
| 32-540-61-10-4-110-71520 - Compensation-Substitutes | .00 | 1,100.00 | .00 | .00 | .00 | .00 |
| 32-540-61-10-4-110-71665 - Bonus Payments To Teachers | .00 | .00 | 1,548.00 | .00 | .00 | .00 |
| 32-540-61-10-4-110-72100 - FICA | .00 | 412.93 | 4,672.98 | .00 | .00 | .00 |
| 32-540-61-10-4-110-72210 - VRS Pension Contribution | .00 | .00 | 9,781.92 | .00 | .00 | .00 |
| 32-540-61-10-4-110-72220 - VRS Hybrid Pension Contribution | .00 | .00 | 909.15 | .00 | .00 | .00 |
| 32-540-61-10-4-110-72300 - Group Health and Dental Insurance | .00 | .00 | 2,506.20 | .00 | .00 | .00 |
| 32-540-61-10-4-110-72400 - VRS Group Life Insurance | .00 | .00 | 825.88 | .00 | .00 | .00 |
| 32-540-61-10-4-110-72510 - Hybrid Disability Insurance | .00 | .00 | 6.61 | .00 | .00 | .00 |
| 32-540-61-10-4-110-72750 - VRS Retiree Health Care Credit | .00 | .00 | 745.77 | .00 | .00 | .00 |
| 32-540-61-10-4-110-73037 - Contractual Services - Other | .00 | 14,150.00 | .00 | .00 | .00 | .00 |
| 32-540-61-10-4-110-76015 - Allotment | .00 | 727.50 | 2,033.78 | .00 | .00 | .00 |
| 32-540-61-10-4-110-76215 - Choir | .00 | 5.94 | .00 | .00 | .00 | .00 |
| Program 110 - Regular Instruction Totals | \$0.00 | \$20,694.13 | \$89,877.81 | \$0.00 | \$0.00 | \$0.00 |
| Program 120 - Special Education | | | | | | |
| 32-540-61-10-4-120-71120 - Compensation-Instructional Salaries | .00 | 332.50 | 49,485.53 | .00 | .00 | .00 |
| 32-540-61-10-4-120-72100 - FICA | .00 | 25.44 | 3,573.19 | .00 | .00 | .00 |
| 32-540-61-10-4-120-72220 - VRS Hybrid Pension Contribution | .00 | .00 | 8,589.70 | .00 | .00 | .00 |
| 32-540-61-10-4-120-72300 - Group Health and Dental Insurance | .00 | .00 | 8,703.92 | .00 | .00 | .00 |
| 32-540-61-10-4-120-72400 - VRS Group Life Insurance | .00 | .00 | 692.60 | .00 | .00 | .00 |
| 32-540-61-10-4-120-72510 - Hybrid Disability Insurance | .00 | .00 | 123.00 | .00 | .00 | .00 |
| 32-540-61-10-4-120-72750 - VRS Retiree Health Care Credit | .00 | .00 | 625.40 | .00 | .00 | .00 |
| Program 120 - Special Education Totals | \$0.00 | \$357.94 | \$71,793.34 | \$0.00 | \$0.00 | \$0.00 |
| Level 4 - Middle Totals | \$0.00 | \$21,052.07 | \$161,671.15 | \$0.00 | \$0.00 | \$0.00 |
| Level 6 - Summer | | | | | | |
| Program 160 - Summer | | | | | | |
| 32-540-61-10-6-160-71195 - Compensation - Summer School Principal | .00 | 14,227.57 | .00 | .00 | .00 | .00 |
| 32-540-61-10-6-160-71196 - Compensation - Summer School Teacher | .00 | 72,588.00 | 33,747.01 | 132,554.00 | .00 | (132,554.00) |
| 32-540-61-10-6-160-72100 - FICA | .00 | 6,634.30 | 2,581.64 | 10,141.00 | .00 | (10,141.00) |
| 32-540-61-10-6-160-72210 - VRS Pension Contribution | .00 | 2,364.58 | .00 | .00 | .00 | .00 |
| 32-540-61-10-6-160-72300 - Group Health and Dental Insurance | .00 | 1,252.34 | .00 | .00 | .00 | .00 |
| 32-540-61-10-6-160-72400 - VRS Group Life Insurance | .00 | 190.64 | .00 | .00 | .00 | .00 |

Grant Fund Budget

Budget Year 2025

| G/L Account - Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Actual Amount | 2024 Adopted Budget | 2025 City Council/Board Approval | Difference Vs 2024 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 | | | | | | |
| 32-540-61-10-6-160-72750 - VRS Retiree Health Care Credit | .00 | 172.13 | .00 | .00 | .00 | .00 |
| Program 160 - Summer Totals | \$0.00 | \$97,429.56 | \$36,328.65 | \$142,695.00 | \$0.00 | (\$142,695.00) |
| Level 6 - Summer Totals | \$0.00 | \$97,429.56 | \$36,328.65 | \$142,695.00 | \$0.00 | (\$142,695.00) |
| Sub-Function 10 - Classroom Instruction Totals | \$0.00 | \$730,777.01 | \$1,198,772.95 | \$1,280,046.00 | \$111,000.00 | (\$1,169,046.00) |
| Sub-Function 21 - Student Guidance | | | | | | |
| Level 2 - Elementary | | | | | | |
| Program 110 - Regular Instruction | | | | | | |
| 32-540-61-21-2-110-71124 - Compensation-Guidance Counselors | .00 | 1,263.75 | .00 | .00 | .00 | .00 |
| 32-540-61-21-2-110-72100 - FICA | .00 | 96.67 | .00 | .00 | .00 | .00 |
| Program 110 - Regular Instruction Totals | \$0.00 | \$1,360.42 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Level 2 - Elementary Totals | \$0.00 | \$1,360.42 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Sub-Function 21 - Student Guidance Totals | \$0.00 | \$1,360.42 | \$0.00 | \$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 | .00 | 467.60 | .00 | .00 | .00 | .00 |
| 32-540-61-32-2-110-72100 - FICA | .00 | 35.77 | .00 | .00 | .00 | .00 |
| Program 110 - Regular Instruction Totals | \$0.00 | \$503.37 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Level 2 - Elementary Totals | \$0.00 | \$503.37 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Level 4 - Middle | | | | | | |
| Program 110 - Regular Instruction | | | | | | |
| 32-540-61-32-4-110-76155 - Audio Visual Media | .00 | 159.95 | .00 | .00 | .00 | .00 |
| Program 110 - Regular Instruction Totals | \$0.00 | \$159.95 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Level 4 - Middle Totals | \$0.00 | \$159.95 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Sub-Function 32 - Instr. Sup. - Media Services Totals | \$0.00 | \$663.32 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |

Grant Fund Budget

Budget Year 2025

| G/L Account - Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Actual Amount | 2024 Adopted Budget | 2025 City Council/Board Approval | Difference Vs 2024 Adopted Budget |
|--|--------------------|---------------------|-----------------------|-----------------------|----------------------------------|-----------------------------------|
| Fund 32 - School Grants Fund | | | | | | |
| EXPENSE | | | | | | |
| Locations 540 - CRRSA ESSER III 84.425U | | | | | | |
| Function 61 - Instruction | | | | | | |
| Sub-Function 41 - Admin. Principals Office | | | | | | |
| Level 2 - Elementary | | | | | | |
| Program 110 - Regular Instruction | | | | | | |
| 32-540-61-41-2-110-71150 - Compensation-Clerical | .00 | 267.90 | .00 | .00 | .00 | .00 |
| 32-540-61-41-2-110-72100 - FICA | .00 | 20.49 | .00 | .00 | .00 | .00 |
| Program 110 - Regular Instruction Totals | \$0.00 | \$288.39 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Level 2 - Elementary Totals | \$0.00 | \$288.39 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Sub-Function 41 - Admin. Principals Office Totals | \$0.00 | \$288.39 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Function 61 - Instruction Totals | \$0.00 | \$733,089.14 | \$1,198,772.95 | \$1,280,046.00 | \$111,000.00 | (\$1,169,046.00) |
| Function 62 - Administration, Attend. & Health | | | | | | |
| Sub-Function 62 - Admin, Attend. & Health | | | | | | |
| Level 9 - District Wide | | | | | | |
| Program 213 - Information Services | | | | | | |
| 32-540-62-62-9-213-73210 - Special Report Services-Supt | .00 | 62,640.00 | 58,590.00 | 60,000.00 | .00 | (60,000.00) |
| Program 213 - Information Services Totals | \$0.00 | \$62,640.00 | \$58,590.00 | \$60,000.00 | \$0.00 | (\$60,000.00) |
| Program 222 - Health Services | | | | | | |
| 32-540-62-62-9-222-71131 - Compensation-School Nurses | .00 | 33,070.39 | 63,010.67 | 60,255.00 | 21,758.00 | (38,497.00) |
| 32-540-62-62-9-222-71665 - Bonus Payments To Teachers | .00 | .00 | 1,548.00 | .00 | .00 | .00 |
| 32-540-62-62-9-222-72100 - FICA | .00 | 2,537.28 | 4,953.92 | 4,610.00 | 1,664.00 | (2,946.00) |
| 32-540-62-62-9-222-72210 - VRS Pension Contribution | .00 | 4,496.55 | 10,014.20 | 10,015.00 | 3,616.00 | (6,399.00) |
| 32-540-62-62-9-222-72300 - Group Health and Dental Insurance | .00 | 232.40 | 398.40 | 4,788.00 | 9,407.00 | 4,619.00 |
| 32-540-62-62-9-222-72400 - VRS Group Life Insurance | .00 | 362.55 | 807.40 | 808.00 | 292.00 | (516.00) |
| 32-540-62-62-9-222-72750 - VRS Retiree Health Care Credit | .00 | 327.35 | 729.10 | 730.00 | 263.00 | (467.00) |
| 32-540-62-62-9-222-76100 - Supplies - Nursing | .00 | 14,041.73 | .00 | .00 | .00 | .00 |
| Program 222 - Health Services Totals | \$0.00 | \$55,068.25 | \$81,461.69 | \$81,206.00 | \$37,000.00 | (\$44,206.00) |
| Program 420 - Building Services | | | | | | |
| 32-540-62-62-9-420-71190 - Compensation-Custodians | .00 | 349.48 | .00 | .00 | .00 | .00 |
| 32-540-62-62-9-420-72100 - FICA | .00 | 26.73 | .00 | .00 | .00 | .00 |
| Program 420 - Building Services Totals | \$0.00 | \$376.21 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Level 9 - District Wide Totals | \$0.00 | \$118,084.46 | \$140,051.69 | \$141,206.00 | \$37,000.00 | (\$104,206.00) |
| Sub-Function 62 - Admin, Attend. & Health Totals | \$0.00 | \$118,084.46 | \$140,051.69 | \$141,206.00 | \$37,000.00 | (\$104,206.00) |
| Function 62 - Administration, Attend. & Health Totals | \$0.00 | \$118,084.46 | \$140,051.69 | \$141,206.00 | \$37,000.00 | (\$104,206.00) |

Grant Fund Budget

Budget Year 2025

| G/L Account - Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Actual Amount | 2024 Adopted Budget | 2025 City Council/Board Approval | Difference Vs 2024 Adopted Budget |
|--|--------------------|--------------------|--------------------|---------------------|----------------------------------|-----------------------------------|
| Fund 32 - School Grants Fund | | | | | | |
| EXPENSE | | | | | | |
| Locations 540 - CRRSA ESSER III 84.425U | | | | | | |
| Function 63 - Pupil Transportation | | | | | | |
| Sub-Function 63 - Pupil Transportation | | | | | | |
| Level 9 - District Wide | | | | | | |
| Program 320 - Vehicle Operation Services | | | | | | |
| 32-540-63-63-9-320-71170 - Compensation-Bus Drivers | .00 | 26,689.73 | 20,594.12 | .00 | .00 | .00 |
| 32-540-63-63-9-320-71665 - Bonus Payments To Teachers | .00 | .00 | 1,548.00 | .00 | .00 | .00 |
| 32-540-63-63-9-320-72100 - FICA | .00 | 2,013.09 | 1,633.85 | .00 | .00 | .00 |
| 32-540-63-63-9-320-72220 - VRS Hybrid Pension Contribution | .00 | 123.28 | 318.80 | .00 | .00 | .00 |
| 32-540-63-63-9-320-72300 - Group Health and Dental Insurance | .00 | 3,999.00 | 8,707.28 | .00 | .00 | .00 |
| 32-540-63-63-9-320-72400 - VRS Group Life Insurance | .00 | 71.84 | 217.00 | .00 | .00 | .00 |
| 32-540-63-63-9-320-72510 - Hybrid Disability Insurance | .00 | 28.32 | 85.50 | .00 | .00 | .00 |
| 32-540-63-63-9-320-72750 - VRS Retiree Health Care Credit | .00 | 60.60 | 179.80 | .00 | .00 | .00 |
| 32-540-63-63-9-320-76110 - Supplies - Operational | .00 | 633.52 | .00 | .00 | .00 | .00 |
| Program 320 - Vehicle Operation Services | \$0.00 | \$33,619.38 | \$33,284.35 | \$0.00 | \$0.00 | \$0.00 |
| Totals | | | | | | |
| Program 350 - Bus Regular Purchases | | | | | | |
| 32-540-63-63-9-350-78030 - School Buses and Other Vehicles | .00 | .00 | 73,087.00 | .00 | .00 | .00 |
| Program 350 - Bus Regular Purchases | \$0.00 | \$0.00 | \$73,087.00 | \$0.00 | \$0.00 | \$0.00 |
| Totals | | | | | | |
| Level 9 - District Wide Totals | \$0.00 | \$33,619.38 | \$106,371.35 | \$0.00 | \$0.00 | \$0.00 |
| Sub-Function 63 - Pupil Transportation Totals | \$0.00 | \$33,619.38 | \$106,371.35 | \$0.00 | \$0.00 | \$0.00 |
| Function 63 - Pupil Transportation Totals | \$0.00 | \$33,619.38 | \$106,371.35 | \$0.00 | \$0.00 | \$0.00 |
| Function 64 - Operation & Maintenance | | | | | | |
| Sub-Function 64 - Operation & Maintenance | | | | | | |
| Level 9 - District Wide | | | | | | |
| Program 420 - Building Services | | | | | | |
| 32-540-64-64-9-420-71190 - Compensation-Custodians | .00 | 1,973.87 | .00 | .00 | .00 | .00 |
| 32-540-64-64-9-420-71200 - Compensation-OT | .00 | 31.14 | .00 | .00 | .00 | .00 |
| 32-540-64-64-9-420-72100 - FICA | .00 | 119.07 | .00 | .00 | .00 | .00 |
| 32-540-64-64-9-420-72220 - VRS Hybrid Pension Contribution | .00 | 69.09 | .00 | .00 | .00 | .00 |
| 32-540-64-64-9-420-72300 - Group Health and Dental Insurance | .00 | 679.64 | .00 | .00 | .00 | .00 |
| 32-540-64-64-9-420-72400 - VRS Group Life Insurance | .00 | 26.45 | .00 | .00 | .00 | .00 |
| 32-540-64-64-9-420-72510 - Hybrid Disability Insurance | .00 | 10.42 | .00 | .00 | .00 | .00 |
| 32-540-64-64-9-420-72750 - VRS Retiree Health Care Credit | .00 | 22.30 | .00 | .00 | .00 | .00 |
| 32-540-64-64-9-420-74900 - Building Maintenance -City | .00 | 30,557.77 | 19,701.56 | 10,355.00 | .00 | (10,355.00) |

Grant Fund Budget

Budget Year 2025

| G/L Account - Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Actual Amount | 2024 Adopted Budget | 2025 City Council/Board Approval | Difference Vs 2024 Adopted Budget |
|--|--------------------|--------------------|--------------------|---------------------|----------------------------------|-----------------------------------|
| Fund 32 - School Grants Fund | | | | | | |
| EXPENSE | | | | | | |
| Locations 540 - CRRSA ESSER III 84.425U | | | | | | |
| Function 64 - Operation & Maintenance | | | | | | |
| Sub-Function 64 - Operation & Maintenance | | | | | | |
| Level 9 - District Wide | | | | | | |
| Program 420 - Building Services | | | | | | |
| 32-540-64-64-9-420-76110 - Supplies - Operational | .00 | 15,887.75 | .00 | .00 | .00 | .00 |
| Program 420 - Building Services Totals | \$0.00 | \$49,377.50 | \$19,701.56 | \$10,355.00 | \$0.00 | (\$10,355.00) |
| Level 9 - District Wide Totals | \$0.00 | \$49,377.50 | \$19,701.56 | \$10,355.00 | \$0.00 | (\$10,355.00) |
| Sub-Function 64 - Operation & Maintenance Totals | \$0.00 | \$49,377.50 | \$19,701.56 | \$10,355.00 | \$0.00 | (\$10,355.00) |
| Function 64 - Operation & Maintenance Totals | \$0.00 | \$49,377.50 | \$19,701.56 | \$10,355.00 | \$0.00 | (\$10,355.00) |
| Function 68 - Technology | | | | | | |
| Sub-Function 10 - Classroom Instruction | | | | | | |
| Level 9 - District Wide | | | | | | |
| Program 800 - Technology | | | | | | |
| 32-540-68-10-9-800-71139 - Compensation-ITRT | .00 | 50,493.00 | 53,854.00 | 53,754.00 | 21,758.00 | (31,996.00) |
| 32-540-68-10-9-800-71665 - Bonus Payments To Teachers | .00 | .00 | 1,548.00 | .00 | .00 | .00 |
| 32-540-68-10-9-800-72100 - FICA | .00 | 3,659.76 | 4,005.91 | 4,113.00 | 1,664.00 | (2,449.00) |
| 32-540-68-10-9-800-72210 - VRS Pension Contribution | .00 | .00 | .00 | 8,934.00 | 3,616.00 | (5,318.00) |
| 32-540-68-10-9-800-72220 - VRS Hybrid Pension Contribution | .00 | 8,391.90 | 8,933.90 | .00 | .00 | .00 |
| 32-540-68-10-9-800-72300 - Group Health and Dental Insurance | .00 | 18,674.40 | 10,277.79 | 9,510.00 | 9,407.00 | (103.00) |
| 32-540-68-10-9-800-72400 - VRS Group Life Insurance | .00 | 676.60 | 720.30 | 721.00 | 292.00 | (429.00) |
| 32-540-68-10-9-800-72510 - Hybrid Disability Insurance | .00 | 120.20 | 127.90 | .00 | .00 | .00 |
| 32-540-68-10-9-800-72750 - VRS Retiree Health Care Credit | .00 | 611.00 | 650.40 | 651.00 | 263.00 | (388.00) |
| Program 800 - Technology Totals | \$0.00 | \$82,626.86 | \$80,118.20 | \$77,683.00 | \$37,000.00 | (\$40,683.00) |
| Level 9 - District Wide Totals | \$0.00 | \$82,626.86 | \$80,118.20 | \$77,683.00 | \$37,000.00 | (\$40,683.00) |
| Sub-Function 10 - Classroom Instruction Totals | \$0.00 | \$82,626.86 | \$80,118.20 | \$77,683.00 | \$37,000.00 | (\$40,683.00) |
| Sub-Function 21 - Student Guidance | | | | | | |
| Level 9 - District Wide | | | | | | |
| Program 800 - Technology | | | | | | |
| 32-540-68-21-9-800-73205 - Software Licensing Fees | .00 | .00 | 12,850.50 | .00 | .00 | .00 |
| Program 800 - Technology Totals | \$0.00 | \$0.00 | \$12,850.50 | \$0.00 | \$0.00 | \$0.00 |
| Level 9 - District Wide Totals | \$0.00 | \$0.00 | \$12,850.50 | \$0.00 | \$0.00 | \$0.00 |
| Sub-Function 21 - Student Guidance Totals | \$0.00 | \$0.00 | \$12,850.50 | \$0.00 | \$0.00 | \$0.00 |

Grant Fund Budget

Budget Year 2025

| G/L Account - Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Actual Amount | 2024 Adopted Budget | 2025 City Council/Board Approval | Difference Vs 2024 Adopted Budget |
|--|--------------------|--------------------|--------------------|---------------------|----------------------------------|-----------------------------------|
| Fund 32 - School Grants Fund | | | | | | |
| EXPENSE | | | | | | |
| Locations 540 - CRRSA ESSER III 84.425U | | | | | | |
| Function 68 - Technology Totals | \$0.00 | \$82,626.86 | \$92,968.70 | \$77,683.00 | \$37,000.00 | (\$40,683.00) |
| Locations 540 - CRRSA ESSER III 84.425U Totals | \$0.00 | \$1,016,797.34 | \$1,557,866.25 | \$1,509,290.00 | \$185,000.00 | (\$1,324,290.00) |
| Locations 550 - Goodwill YouthBuild 17.274 | | | | | | |
| Function 61 - Instruction | | | | | | |
| Sub-Function 10 - Classroom Instruction | | | | | | |
| Level 7 - Adult | | | | | | |
| Program 170 - Adult | | | | | | |
| 32-550-61-10-7-170-71120 - Compensation-Instructional Salaries | .00 | 2,100.00 | .00 | .00 | .00 | .00 |
| 32-550-61-10-7-170-72100 - FICA | .00 | 160.65 | .00 | .00 | .00 | .00 |
| Program 170 - Adult Totals | \$0.00 | \$2,260.65 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Level 7 - Adult Totals | \$0.00 | \$2,260.65 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Sub-Function 10 - Classroom Instruction Totals | \$0.00 | \$2,260.65 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Function 61 - Instruction Totals | \$0.00 | \$2,260.65 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Locations 550 - Goodwill YouthBuild 17.274 Totals | \$0.00 | \$2,260.65 | \$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 | .00 | 36,308.01 | 46,767.90 | .00 | .00 | .00 |
| 32-570-61-10-2-120-71151 - Compensation-Instructional Asst | .00 | 4,702.23 | 16,952.24 | .00 | .00 | .00 |
| 32-570-61-10-2-120-72100 - FICA | .00 | 2,748.11 | 4,840.76 | .00 | .00 | .00 |
| 32-570-61-10-2-120-72220 - VRS Hybrid Pension Contribution | .00 | 6,238.50 | 11,299.96 | .00 | .00 | .00 |
| 32-570-61-10-2-120-72300 - Group Health and Dental Insurance | .00 | 6,717.28 | 13,179.00 | .00 | .00 | .00 |
| 32-570-61-10-2-120-72400 - VRS Group Life Insurance | .00 | 502.98 | 911.05 | .00 | .00 | .00 |
| 32-570-61-10-2-120-72510 - Hybrid Disability Insurance | .00 | 89.34 | 161.80 | .00 | .00 | .00 |
| 32-570-61-10-2-120-72750 - VRS Retiree Health Care Credit | .00 | 454.20 | 822.61 | .00 | .00 | .00 |
| 32-570-61-10-2-120-73037 - Contractual Services - Other | .00 | 12,697.50 | 12,840.50 | .00 | .00 | .00 |
| Program 120 - Special Education Totals | \$0.00 | \$70,458.15 | \$107,775.82 | \$0.00 | \$0.00 | \$0.00 |
| Level 2 - Elementary Totals | \$0.00 | \$70,458.15 | \$107,775.82 | \$0.00 | \$0.00 | \$0.00 |

Grant Fund Budget

Budget Year 2025

| G/L Account - Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Actual Amount | 2024 Adopted Budget | 2025 City Council/Board Approval | Difference Vs 2024 Adopted Budget |
|--|--------------------|---------------------|---------------------|---------------------|----------------------------------|-----------------------------------|
| Fund 32 - School Grants Fund | | | | | | |
| EXPENSE | | | | | | |
| Locations 570 - ARP Flow Thru 84.027X | | | | | | |
| Function 61 - Instruction | | | | | | |
| Sub-Function 10 - Classroom Instruction | | | | | | |
| Level 3 - Secondary | | | | | | |
| Program 120 - Special Education | | | | | | |
| 32-570-61-10-3-120-71120 - Compensation-Instructional Salaries | .00 | 3,418.15 | 2,500.00 | .00 | .00 | .00 |
| 32-570-61-10-3-120-72100 - FICA | .00 | 261.51 | 191.25 | .00 | .00 | .00 |
| Program 120 - Special Education Totals | \$0.00 | \$3,679.66 | \$2,691.25 | \$0.00 | \$0.00 | \$0.00 |
| Level 3 - Secondary Totals | \$0.00 | \$3,679.66 | \$2,691.25 | \$0.00 | \$0.00 | \$0.00 |
| Sub-Function 10 - Classroom Instruction Totals | \$0.00 | \$74,137.81 | \$110,467.07 | \$0.00 | \$0.00 | \$0.00 |
| Function 61 - Instruction Totals | \$0.00 | \$74,137.81 | \$110,467.07 | \$0.00 | \$0.00 | \$0.00 |
| Locations 570 - ARP Flow Thru 84.027X Totals | \$0.00 | \$74,137.81 | \$110,467.07 | \$0.00 | \$0.00 | \$0.00 |
| Locations 580 - Emergency Connectivity 32.009 | | | | | | |
| Function 68 - Technology | | | | | | |
| Sub-Function 10 - Classroom Instruction | | | | | | |
| Level 9 - District Wide | | | | | | |
| Program 800 - Technology | | | | | | |
| 32-580-68-10-9-800-76545 - Technology Repair and Replace | .00 | 648,725.00 | .00 | .00 | .00 | .00 |
| Program 800 - Technology Totals | \$0.00 | \$648,725.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Level 9 - District Wide Totals | \$0.00 | \$648,725.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Sub-Function 10 - Classroom Instruction Totals | \$0.00 | \$648,725.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Function 68 - Technology Totals | \$0.00 | \$648,725.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Locations 580 - Emergency Connectivity 32.009 Totals | \$0.00 | \$648,725.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Locations 581 - Emergency Connectivity II 32.009 | | | | | | |
| Function 68 - Technology | | | | | | |
| Sub-Function 10 - Classroom Instruction | | | | | | |
| Level 9 - District Wide | | | | | | |
| Program 800 - Technology | | | | | | |
| 32-581-68-10-9-800-76545 - Technology Repair and Replace | .00 | 459,675.00 | .00 | .00 | .00 | .00 |
| Program 800 - Technology Totals | \$0.00 | \$459,675.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Level 9 - District Wide Totals | \$0.00 | \$459,675.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Sub-Function 10 - Classroom Instruction Totals | \$0.00 | \$459,675.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Function 68 - Technology Totals | \$0.00 | \$459,675.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Locations 581 - Emergency Connectivity II 32.009 Totals | \$0.00 | \$459,675.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |

Grant Fund Budget

Budget Year 2025

| G/L Account - Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Actual Amount | 2024 Adopted Budget | 2025 City Council/Board Approval | Difference Vs 2024 Adopted Budget |
|--|--------------------|--------------------|--------------------|---------------------|----------------------------------|-----------------------------------|
| Fund 32 - School Grants Fund | | | | | | |
| EXPENSE | | | | | | |
| Locations 590 - ARP Homeless II C&Y 84.425W | | | | | | |
| Function 61 - Instruction | | | | | | |
| Sub-Function 10 - Classroom Instruction | | | | | | |
| Level 3 - Secondary | | | | | | |
| Program 110 - Regular Instruction | | | | | | |
| 32-590-61-10-3-110-73037 - Contractual Services - Other | .00 | .00 | 300.00 | .00 | .00 | .00 |
| Program 110 - Regular Instruction Totals | \$0.00 | \$0.00 | \$300.00 | \$0.00 | \$0.00 | \$0.00 |
| Level 3 - Secondary Totals | \$0.00 | \$0.00 | \$300.00 | \$0.00 | \$0.00 | \$0.00 |
| Sub-Function 10 - Classroom Instruction Totals | \$0.00 | \$0.00 | \$300.00 | \$0.00 | \$0.00 | \$0.00 |
| Function 61 - Instruction Totals | \$0.00 | \$0.00 | \$300.00 | \$0.00 | \$0.00 | \$0.00 |
| Function 63 - Pupil Transportation | | | | | | |
| Sub-Function 63 - Pupil Transportation | | | | | | |
| Level 9 - District Wide | | | | | | |
| Program 320 - Vehicle Operation Services | | | | | | |
| 32-590-63-63-9-320-71170 - Compensation-Bus Drivers | .00 | 7,751.80 | .00 | .00 | .00 | .00 |
| 32-590-63-63-9-320-72100 - FICA | .00 | 593.01 | .00 | .00 | .00 | .00 |
| 32-590-63-63-9-320-73420 - Private Carrier Transportation | .00 | .00 | 88.20 | .00 | .00 | .00 |
| Program 320 - Vehicle Operation Services Totals | \$0.00 | \$8,344.81 | \$88.20 | \$0.00 | \$0.00 | \$0.00 |
| Program 330 - Transportation Monitoring Svcs | | | | | | |
| 32-590-63-63-9-330-71172 - Compensation-Bus Aides | .00 | .00 | 6,601.45 | .00 | .00 | .00 |
| 32-590-63-63-9-330-72100 - FICA | .00 | .00 | 505.01 | .00 | .00 | .00 |
| Program 330 - Transportation Monitoring Svcs Totals | \$0.00 | \$0.00 | \$7,106.46 | \$0.00 | \$0.00 | \$0.00 |
| Level 9 - District Wide Totals | \$0.00 | \$8,344.81 | \$7,194.66 | \$0.00 | \$0.00 | \$0.00 |
| Sub-Function 63 - Pupil Transportation Totals | \$0.00 | \$8,344.81 | \$7,194.66 | \$0.00 | \$0.00 | \$0.00 |
| Function 63 - Pupil Transportation Totals | \$0.00 | \$8,344.81 | \$7,194.66 | \$0.00 | \$0.00 | \$0.00 |
| Locations 590 - ARP Homeless II C&Y 84.425W Totals | \$0.00 | \$8,344.81 | \$7,494.66 | \$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 | 6,000.00 | .00 |
| 32-600-61-10-2-166-72100 - FICA | .00 | .00 | .00 | 459.00 | 459.00 | .00 |
| Program 166 - Before and After School Program Totals | \$0.00 | \$0.00 | \$0.00 | \$6,459.00 | \$6,459.00 | \$0.00 |
| Level 2 - Elementary Totals | \$0.00 | \$0.00 | \$0.00 | \$6,459.00 | \$6,459.00 | \$0.00 |

Grant Fund Budget

Budget Year 2025

| G/L Account - Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Actual Amount | 2024 Adopted Budget | 2025 City Council/Board Approval | Difference Vs 2024 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 3 - Secondary | | | | | | |
| Program 166 - Before and After School Program | | | | | | |
| 32-600-61-10-3-166-71120 - Compensation-Instructional Salaries | .00 | 456.50 | 1,578.50 | .00 | .00 | .00 |
| 32-600-61-10-3-166-72100 - FICA | .00 | 34.92 | 120.80 | .00 | .00 | .00 |
| Program 166 - Before and After School | \$0.00 | \$491.42 | \$1,699.30 | \$0.00 | \$0.00 | \$0.00 |
| Program Totals | | | | | | |
| Level 3 - Secondary Totals | \$0.00 | \$491.42 | \$1,699.30 | \$0.00 | \$0.00 | \$0.00 |
| Level 4 - Middle | | | | | | |
| Program 166 - Before and After School Program | | | | | | |
| 32-600-61-10-4-166-71120 - Compensation-Instructional Salaries | .00 | 258.50 | 2,447.50 | .00 | .00 | .00 |
| 32-600-61-10-4-166-72100 - FICA | .00 | 19.79 | 187.29 | .00 | .00 | .00 |
| Program 166 - Before and After School | \$0.00 | \$278.29 | \$2,634.79 | \$0.00 | \$0.00 | \$0.00 |
| Program Totals | | | | | | |
| Level 4 - Middle Totals | \$0.00 | \$278.29 | \$2,634.79 | \$0.00 | \$0.00 | \$0.00 |
| Level 6 - Summer | | | | | | |
| Program 165 - Addressing Unfinished Learning | | | | | | |
| 32-600-61-10-6-165-71120 - Compensation-Instructional Salaries | .00 | 12,302.50 | 48,755.00 | 76,955.00 | 76,955.00 | .00 |
| 32-600-61-10-6-165-72100 - FICA | .00 | 941.15 | 3,729.76 | 5,888.00 | 5,888.00 | .00 |
| 32-600-61-10-6-165-73037 - Contractual Services - Other | .00 | 30,963.00 | 33,475.00 | 57,801.00 | 57,801.00 | .00 |
| Program 165 - Addressing Unfinished Learning | \$0.00 | \$44,206.65 | \$85,959.76 | \$140,644.00 | \$140,644.00 | \$0.00 |
| Learning Totals | | | | | | |
| Program 167 - Summer Programs | | | | | | |
| 32-600-61-10-6-167-71120 - Compensation-Instructional Salaries | .00 | .00 | .00 | 83,946.00 | 83,946.00 | .00 |
| 32-600-61-10-6-167-72100 - FICA | .00 | .00 | .00 | 6,422.00 | 6,422.00 | .00 |
| Program 167 - Summer Programs | \$0.00 | \$0.00 | \$0.00 | \$90,368.00 | \$90,368.00 | \$0.00 |
| Program Totals | | | | | | |
| Level 6 - Summer Totals | \$0.00 | \$44,206.65 | \$85,959.76 | \$231,012.00 | \$231,012.00 | \$0.00 |
| Sub-Function 10 - Classroom Instruction Totals | \$0.00 | \$44,976.36 | \$90,293.85 | \$237,471.00 | \$237,471.00 | \$0.00 |
| Function 61 - Instruction Totals | \$0.00 | \$44,976.36 | \$90,293.85 | \$237,471.00 | \$237,471.00 | \$0.00 |
| Locations 600 - ARP ESSER III Set-Aside 84.425U | \$0.00 | \$44,976.36 | \$90,293.85 | \$237,471.00 | \$237,471.00 | \$0.00 |
| Totals | | | | | | |

Grant Fund Budget

Budget Year 2025

| G/L Account - Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Actual Amount | 2024 Adopted Budget | 2025 City Council/Board Approval | Difference Vs 2024 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 | .00 | 50,080.00 | 159,536.15 | .00 | .00 | .00 |
| 32-610-64-64-9-420-78020 - Furniture & Equipment >\$5,000 | .00 | .00 | 232,348.00 | .00 | .00 | .00 |
| Program 420 - Building Services Totals | \$0.00 | \$50,080.00 | \$391,884.15 | \$0.00 | \$0.00 | \$0.00 |
| Level 9 - District Wide Totals | \$0.00 | \$50,080.00 | \$391,884.15 | \$0.00 | \$0.00 | \$0.00 |
| Sub-Function 64 - Operation & Maintenance Totals | \$0.00 | \$50,080.00 | \$391,884.15 | \$0.00 | \$0.00 | \$0.00 |
| Function 64 - Operation & Maintenance Totals | \$0.00 | \$50,080.00 | \$391,884.15 | \$0.00 | \$0.00 | \$0.00 |
| Locations 610 - ARPA CSLFRF Ventilation 21.027 Totals | \$0.00 | \$50,080.00 | \$391,884.15 | \$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 | .00 | 8,954.28 | .00 | .00 | .00 | .00 |
| 32-620-61-10-3-120-72100 - FICA | .00 | 664.70 | .00 | .00 | .00 | .00 |
| 32-620-61-10-3-120-72210 - VRS Pension Contribution | .00 | 1,079.10 | .00 | .00 | .00 | .00 |
| 32-620-61-10-3-120-72220 - VRS Hybrid Pension Contribution | .00 | 378.27 | .00 | .00 | .00 | .00 |
| 32-620-61-10-3-120-72300 - Group Health and Dental Insurance | .00 | 1,006.03 | .00 | .00 | .00 | .00 |
| 32-620-61-10-3-120-72400 - VRS Group Life Insurance | .00 | 117.50 | .00 | .00 | .00 | .00 |
| 32-620-61-10-3-120-72510 - Hybrid Disability Insurance | .00 | 5.40 | .00 | .00 | .00 | .00 |
| 32-620-61-10-3-120-72750 - VRS Retiree Health Care Credit | .00 | 106.10 | .00 | .00 | .00 | .00 |
| 32-620-61-10-3-120-73280 - Therapeutic Service - Sp Ed - Speech Therapy | .00 | 525.33 | .00 | .00 | .00 | .00 |
| Program 120 - Special Education Totals | \$0.00 | \$12,836.71 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Level 3 - Secondary Totals | \$0.00 | \$12,836.71 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Sub-Function 10 - Classroom Instruction Totals | \$0.00 | \$12,836.71 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Function 61 - Instruction Totals | \$0.00 | \$12,836.71 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Locations 620 - ESSER II Postsecondary SpEd Supp Totals | \$0.00 | \$12,836.71 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |

Grant Fund Budget

Budget Year 2025

| G/L Account - Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Actual Amount | 2024 Adopted Budget | 2025 City Council/Board Approval | Difference Vs 2024 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 | .00 | 19,723.00 | .00 | .00 | .00 |
| Program 420 - Building Services Totals | \$0.00 | \$0.00 | \$19,723.00 | \$0.00 | \$0.00 | \$0.00 |
| Level 9 - District Wide Totals | \$0.00 | \$0.00 | \$19,723.00 | \$0.00 | \$0.00 | \$0.00 |
| Sub-Function 64 - Operation & Maintenance Totals | \$0.00 | \$0.00 | \$19,723.00 | \$0.00 | \$0.00 | \$0.00 |
| Function 64 - Operation & Maintenance Totals | \$0.00 | \$0.00 | \$19,723.00 | \$0.00 | \$0.00 | \$0.00 |
| Locations 630 - DCJS Digital Mapping Grant Totals | \$0.00 | \$0.00 | \$19,723.00 | \$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 | .00 | 20,005.10 | 20,000.00 | 19,990.00 | (10.00) |
| 32-640-62-62-9-222-72100 - FICA | .00 | .00 | 1,531.80 | 1,530.00 | 1,529.00 | (1.00) |
| 32-640-62-62-9-222-72210 - VRS Pension Contribution | .00 | .00 | .00 | 3,324.00 | 3,322.00 | (2.00) |
| 32-640-62-62-9-222-72220 - VRS Hybrid Pension Contribution | .00 | .00 | 3,164.16 | .00 | .00 | .00 |
| 32-640-62-62-9-222-72300 - Group Health and Dental Insurance | .00 | .00 | 3,591.24 | 7,963.00 | 2,574.00 | (5,389.00) |
| 32-640-62-62-9-222-72400 - VRS Group Life Insurance | .00 | .00 | 255.12 | 268.00 | 268.00 | .00 |
| 32-640-62-62-9-222-72510 - Hybrid Disability Insurance | .00 | .00 | 45.32 | .00 | .00 | .00 |
| 32-640-62-62-9-222-72750 - VRS Retiree Health Care Credit | .00 | .00 | 230.36 | 242.00 | 242.00 | .00 |
| 32-640-62-62-9-222-73037 - Contractual Services - Other | .00 | .00 | 750.00 | 3,000.00 | 3,780.00 | 780.00 |
| 32-640-62-62-9-222-73255 - Professional Development | .00 | .00 | 930.00 | 2,522.00 | 24,548.00 | 22,026.00 |
| 32-640-62-62-9-222-76045 - Furniture and Equip <\$5,000 | .00 | .00 | 1,422.23 | 1,151.00 | 23,752.00 | 22,601.00 |
| Program 222 - Health Services Totals | \$0.00 | \$0.00 | \$31,925.33 | \$40,000.00 | \$80,005.00 | \$40,005.00 |
| Level 9 - District Wide Totals | \$0.00 | \$0.00 | \$31,925.33 | \$40,000.00 | \$80,005.00 | \$40,005.00 |
| Sub-Function 62 - Admin, Attend. & Health Totals | \$0.00 | \$0.00 | \$31,925.33 | \$40,000.00 | \$80,005.00 | \$40,005.00 |
| Function 62 - Administration, Attend. & Health Totals | \$0.00 | \$0.00 | \$31,925.33 | \$40,000.00 | \$80,005.00 | \$40,005.00 |
| Locations 640 - School-Based Health 93.354 Totals | \$0.00 | \$0.00 | \$31,925.33 | \$40,000.00 | \$80,005.00 | \$40,005.00 |

Grant Fund Budget

Budget Year 2025

| G/L Account - Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Actual Amount | 2024 Adopted Budget | 2025 City Council/Board Approval | Difference Vs 2024 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 | .00 | 16,928.27 | .00 | .00 | .00 |
| Program 222 - Health Services Totals | \$0.00 | \$0.00 | \$16,928.27 | \$0.00 | \$0.00 | \$0.00 |
| Level 9 - District Wide Totals | \$0.00 | \$0.00 | \$16,928.27 | \$0.00 | \$0.00 | \$0.00 |
| Sub-Function 62 - Admin, Attend. & Health Totals | \$0.00 | \$0.00 | \$16,928.27 | \$0.00 | \$0.00 | \$0.00 |
| Function 62 - Administration, Attend. & Health Totals | \$0.00 | \$0.00 | \$16,928.27 | \$0.00 | \$0.00 | \$0.00 |
| Totals | \$0.00 | \$0.00 | \$16,928.27 | \$0.00 | \$0.00 | \$0.00 |
| Locations 650 - Epidem & Lab Capacity 93.323 Totals | \$0.00 | \$0.00 | \$16,928.27 | \$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 | .00 | 1,811.72 | .00 | 123,188.00 | 123,188.00 |
| 32-660-62-62-9-222-76435 - Supplies - Instructional | .00 | .00 | .00 | .00 | 8,000.00 | 8,000.00 |
| Program 222 - Health Services Totals | \$0.00 | \$0.00 | \$1,811.72 | \$0.00 | \$131,188.00 | \$131,188.00 |
| Level 9 - District Wide Totals | \$0.00 | \$0.00 | \$1,811.72 | \$0.00 | \$131,188.00 | \$131,188.00 |
| Sub-Function 62 - Admin, Attend. & Health Totals | \$0.00 | \$0.00 | \$1,811.72 | \$0.00 | \$131,188.00 | \$131,188.00 |
| Function 62 - Administration, Attend. & Health Totals | \$0.00 | \$0.00 | \$1,811.72 | \$0.00 | \$131,188.00 | \$131,188.00 |
| Totals | \$0.00 | \$0.00 | \$1,811.72 | \$0.00 | \$131,188.00 | \$131,188.00 |
| Locations 660 - Community Schools Grant 84.215J Totals | \$0.00 | \$0.00 | \$1,811.72 | \$0.00 | \$131,188.00 | \$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 | .00 | .00 | 1,000.00 | 1,000.00 |
| 32-670-61-10-3-110-72100 - FICA | .00 | .00 | .00 | .00 | 77.00 | 77.00 |
| Program 110 - Regular Instruction Totals | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$1,077.00 | \$1,077.00 |
| Level 3 - Secondary Totals | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$1,077.00 | \$1,077.00 |
| Sub-Function 10 - Classroom Instruction Totals | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$1,077.00 | \$1,077.00 |

Grant Fund Budget

Budget Year 2025

| G/L Account - Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Actual Amount | 2024 Adopted Budget | 2025 City Council/Board Approval | Difference Vs 2024 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 | .00 | .00 | 57,000.00 | 57,000.00 |
| 32-670-61-21-2-110-72100 - FICA | .00 | .00 | .00 | .00 | 4,361.00 | 4,361.00 |
| 32-670-61-21-2-110-72210 - VRS Pension Contribution | .00 | .00 | .00 | .00 | 9,473.00 | 9,473.00 |
| 32-670-61-21-2-110-72300 - Group Health and Dental Insurance | .00 | .00 | .00 | .00 | 3,394.00 | 3,394.00 |
| 32-670-61-21-2-110-72400 - VRS Group Life Insurance | .00 | .00 | .00 | .00 | 764.00 | 764.00 |
| 32-670-61-21-2-110-72750 - VRS Retiree Health Care Credit | .00 | .00 | .00 | .00 | 690.00 | 690.00 |
| 32-670-61-21-2-110-76435 - Supplies - Instructional | .00 | .00 | .00 | .00 | 1,473.00 | 1,473.00 |
| Program 110 - Regular Instruction Totals | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$77,155.00 | \$77,155.00 |
| Level 2 - Elementary Totals | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$77,155.00 | \$77,155.00 |
| Level 3 - Secondary | | | | | | |
| Program 110 - Regular Instruction | | | | | | |
| 32-670-61-21-3-110-71665 - Bonus Payments To Teachers | .00 | .00 | .00 | .00 | 19,800.00 | 19,800.00 |
| 32-670-61-21-3-110-72100 - FICA | .00 | .00 | .00 | .00 | 1,515.00 | 1,515.00 |
| Program 110 - Regular Instruction Totals | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$21,315.00 | \$21,315.00 |
| Level 3 - Secondary Totals | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$21,315.00 | \$21,315.00 |
| Sub-Function 21 - Student Guidance Totals | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$98,470.00 | \$98,470.00 |
| 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 | .00 | .00 | 49,500.00 | 49,500.00 |
| 32-670-61-22-2-110-72100 - FICA | .00 | .00 | .00 | .00 | 3,787.00 | 3,787.00 |
| 32-670-61-22-2-110-72210 - VRS Pension Contribution | .00 | .00 | .00 | .00 | 8,227.00 | 8,227.00 |
| 32-670-61-22-2-110-72400 - VRS Group Life Insurance | .00 | .00 | .00 | .00 | 663.00 | 663.00 |
| 32-670-61-22-2-110-72750 - VRS Retiree Health Care Credit | .00 | .00 | .00 | .00 | 599.00 | 599.00 |
| Program 110 - Regular Instruction Totals | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$62,776.00 | \$62,776.00 |
| Level 2 - Elementary Totals | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$62,776.00 | \$62,776.00 |
| Sub-Function 22 - Student Social Worker Totals | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$62,776.00 | \$62,776.00 |
| Function 61 - Instruction Totals | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$162,323.00 | \$162,323.00 |

Grant Fund Budget

Budget Year 2025

| G/L Account - Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Actual Amount | 2024 Adopted Budget | 2025 City Council/Board Approval | Difference Vs 2024 Adopted Budget |
|--|--------------------|--------------------|--------------------|---------------------|----------------------------------|-----------------------------------|
| Fund 32 - School Grants Fund | | | | | | |
| EXPENSE | | | | | | |
| Locations 670 - SBMH2-Yr1 84.184H | | | | | | |
| Function 62 - Administration, Attend. & Health | | | | | | |
| Sub-Function 62 - Admin, Attend. & Health | | | | | | |
| Level 9 - District Wide | | | | | | |
| Program 212 - Exec Admin Services | | | | | | |
| 32-670-62-62-9-212-73035 - Consultants | .00 | .00 | .00 | .00 | 25,500.00 | 25,500.00 |
| Program 212 - Exec Admin Services Totals | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$25,500.00 | \$25,500.00 |
| Program 223 - Psych Services | | | | | | |
| 32-670-62-62-9-223-75530 - Travel - Other | .00 | .00 | .00 | .00 | 7,000.00 | 7,000.00 |
| Program 223 - Psych Services Totals | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$7,000.00 | \$7,000.00 |
| Level 9 - District Wide Totals | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$32,500.00 | \$32,500.00 |
| Sub-Function 62 - Admin, Attend. & Health Totals | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$32,500.00 | \$32,500.00 |
| Function 62 - Administration, Attend. & Health Totals | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$32,500.00 | \$32,500.00 |
| Function 68 - Technology | | | | | | |
| Sub-Function 21 - Student Guidance | | | | | | |
| Level 9 - District Wide | | | | | | |
| Program 800 - Technology | | | | | | |
| 32-670-68-21-9-800-71665 - Bonus Payments To Teachers | .00 | .00 | .00 | .00 | 1,000.00 | 1,000.00 |
| 32-670-68-21-9-800-72100 - FICA | .00 | .00 | .00 | .00 | 77.00 | 77.00 |
| Program 800 - Technology Totals | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$1,077.00 | \$1,077.00 |
| Level 9 - District Wide Totals | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$1,077.00 | \$1,077.00 |
| Sub-Function 21 - Student Guidance Totals | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$1,077.00 | \$1,077.00 |
| Function 68 - Technology Totals | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$1,077.00 | \$1,077.00 |
| Locations 670 - SBMH2-Yr1 84.184H Totals | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$195,900.00 | \$195,900.00 |
| Locations 680 - ALL in Tutoring | | | | | | |
| Function 61 - Instruction | | | | | | |
| Sub-Function 10 - Classroom Instruction | | | | | | |
| Level 2 - Elementary | | | | | | |
| Program 120 - Special Education | | | | | | |
| 32-680-61-10-2-120-71146 - Compensation - ELL | .00 | .00 | .00 | .00 | 65,000.00 | 65,000.00 |
| 32-680-61-10-2-120-72100 - FICA | .00 | .00 | .00 | .00 | 4,973.00 | 4,973.00 |
| 32-680-61-10-2-120-72210 - VRS Pension Contribution | .00 | .00 | .00 | .00 | 10,803.00 | 10,803.00 |
| 32-680-61-10-2-120-72300 - Group Health and Dental Insurance | .00 | .00 | .00 | .00 | 9,407.00 | 9,407.00 |
| 32-680-61-10-2-120-72400 - VRS Group Life Insurance | .00 | .00 | .00 | .00 | 871.00 | 871.00 |

Grant Fund Budget

Budget Year 2025

| G/L Account - Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Actual Amount | 2024 Adopted Budget | 2025 City Council/Board Approval | Difference Vs 2024 Adopted Budget |
|--|--------------------|--------------------|--------------------|---------------------|----------------------------------|-----------------------------------|
| 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 | .00 | .00 | 787.00 | 787.00 |
| Program 120 - Special Education Totals | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$91,841.00 | \$91,841.00 |
| Level 2 - Elementary Totals | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$91,841.00 | \$91,841.00 |
| Level 3 - Secondary | | | | | | |
| Program 121 - Alternative Education | | | | | | |
| 32-680-61-10-3-121-71120 - Compensation-Instructional Salaries | .00 | .00 | .00 | .00 | 65,000.00 | 65,000.00 |
| 32-680-61-10-3-121-72100 - FICA | .00 | .00 | .00 | .00 | 4,973.00 | 4,973.00 |
| 32-680-61-10-3-121-72210 - VRS Pension Contribution | .00 | .00 | .00 | .00 | 10,803.00 | 10,803.00 |
| 32-680-61-10-3-121-72300 - Group Health and Dental Insurance | .00 | .00 | .00 | .00 | 9,407.00 | 9,407.00 |
| 32-680-61-10-3-121-72400 - VRS Group Life Insurance | .00 | .00 | .00 | .00 | 871.00 | 871.00 |
| 32-680-61-10-3-121-72750 - VRS Retiree Health Care Credit | .00 | .00 | .00 | .00 | 787.00 | 787.00 |
| Program 121 - Alternative Education Totals | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$91,841.00 | \$91,841.00 |
| Level 3 - Secondary Totals | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$91,841.00 | \$91,841.00 |
| Level 4 - Middle | | | | | | |
| Program 110 - Regular Instruction | | | | | | |
| 32-680-61-10-4-110-71120 - Compensation-Instructional Salaries | .00 | .00 | .00 | .00 | 65,000.00 | 65,000.00 |
| 32-680-61-10-4-110-72100 - FICA | .00 | .00 | .00 | .00 | 4,973.00 | 4,973.00 |
| 32-680-61-10-4-110-72210 - VRS Pension Contribution | .00 | .00 | .00 | .00 | 10,803.00 | 10,803.00 |
| 32-680-61-10-4-110-72300 - Group Health and Dental Insurance | .00 | .00 | .00 | .00 | 9,408.00 | 9,408.00 |
| 32-680-61-10-4-110-72400 - VRS Group Life Insurance | .00 | .00 | .00 | .00 | 871.00 | 871.00 |
| 32-680-61-10-4-110-72750 - VRS Retiree Health Care Credit | .00 | .00 | .00 | .00 | 787.00 | 787.00 |
| 32-680-61-10-4-110-76435 - Supplies - Instructional | .00 | .00 | .00 | .00 | 10,062.00 | 10,062.00 |
| Program 110 - Regular Instruction Totals | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$101,904.00 | \$101,904.00 |
| Level 4 - Middle Totals | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$101,904.00 | \$101,904.00 |
| Sub-Function 10 - Classroom Instruction Totals | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$285,586.00 | \$285,586.00 |

Grant Fund Budget

Budget Year 2025

| G/L Account - Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Actual Amount | 2024 Adopted Budget | 2025 City Council/Board Approval | Difference Vs 2024 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 | .00 | .00 | 18,000.00 | 18,000.00 |
| 32-680-61-22-2-110-72100 - FICA | .00 | .00 | .00 | .00 | 1,377.00 | 1,377.00 |
| 32-680-61-22-2-110-72210 - VRS Pension Contribution | .00 | .00 | .00 | .00 | 2,992.00 | 2,992.00 |
| 32-680-61-22-2-110-72300 - Group Health and Dental Insurance | .00 | .00 | .00 | .00 | 2,822.00 | 2,822.00 |
| 32-680-61-22-2-110-72400 - VRS Group Life Insurance | .00 | .00 | .00 | .00 | 241.00 | 241.00 |
| 32-680-61-22-2-110-72750 - VRS Retiree Health Care Credit | .00 | .00 | .00 | .00 | 218.00 | 218.00 |
| Program 110 - Regular Instruction Totals | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$25,650.00 | \$25,650.00 |
| Program 120 - Special Education | | | | | | |
| 32-680-61-22-2-120-71120 - Compensation-Instructional Salaries | .00 | .00 | .00 | .00 | 12,000.00 | 12,000.00 |
| 32-680-61-22-2-120-72100 - FICA | .00 | .00 | .00 | .00 | 918.00 | 918.00 |
| 32-680-61-22-2-120-72210 - VRS Pension Contribution | .00 | .00 | .00 | .00 | 1,994.00 | 1,994.00 |
| 32-680-61-22-2-120-72300 - Group Health and Dental Insurance | .00 | .00 | .00 | .00 | 1,881.00 | 1,881.00 |
| 32-680-61-22-2-120-72400 - VRS Group Life Insurance | .00 | .00 | .00 | .00 | 161.00 | 161.00 |
| 32-680-61-22-2-120-72750 - VRS Retiree Health Care Credit | .00 | .00 | .00 | .00 | 145.00 | 145.00 |
| Program 120 - Special Education Totals | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$17,099.00 | \$17,099.00 |
| Level 2 - Elementary Totals | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$42,749.00 | \$42,749.00 |
| Level 3 - Secondary | | | | | | |
| Program 110 - Regular Instruction | | | | | | |
| 32-680-61-22-3-110-71120 - Compensation-Instructional Salaries | .00 | .00 | .00 | .00 | 18,000.00 | 18,000.00 |
| 32-680-61-22-3-110-72100 - FICA | .00 | .00 | .00 | .00 | 1,377.00 | 1,377.00 |
| 32-680-61-22-3-110-72210 - VRS Pension Contribution | .00 | .00 | .00 | .00 | 2,992.00 | 2,992.00 |
| 32-680-61-22-3-110-72300 - Group Health and Dental Insurance | .00 | .00 | .00 | .00 | 2,822.00 | 2,822.00 |
| 32-680-61-22-3-110-72400 - VRS Group Life Insurance | .00 | .00 | .00 | .00 | 241.00 | 241.00 |
| 32-680-61-22-3-110-72750 - VRS Retiree Health Care Credit | .00 | .00 | .00 | .00 | 218.00 | 218.00 |
| Program 110 - Regular Instruction Totals | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$25,650.00 | \$25,650.00 |
| Program 120 - Special Education | | | | | | |
| 32-680-61-22-3-120-71120 - Compensation-Instructional Salaries | .00 | .00 | .00 | .00 | 12,000.00 | 12,000.00 |
| 32-680-61-22-3-120-72100 - FICA | .00 | .00 | .00 | .00 | 918.00 | 918.00 |
| 32-680-61-22-3-120-72210 - VRS Pension Contribution | .00 | .00 | .00 | .00 | 1,994.00 | 1,994.00 |
| 32-680-61-22-3-120-72300 - Group Health and Dental Insurance | .00 | .00 | .00 | .00 | 1,881.00 | 1,881.00 |
| 32-680-61-22-3-120-72400 - VRS Group Life Insurance | .00 | .00 | .00 | .00 | 161.00 | 161.00 |

Grant Fund Budget

Budget Year 2025

| G/L Account - Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Actual Amount | 2024 Adopted Budget | 2025 City Council/Board Approval | Difference Vs 2024 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 | .00 | .00 | 145.00 | 145.00 |
| Program 120 - Special Education Totals | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$17,099.00 | \$17,099.00 |
| Level 3 - Secondary Totals | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$42,749.00 | \$42,749.00 |
| Sub-Function 22 - Student Social Worker Totals | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$85,498.00 | \$85,498.00 |
| Function 61 - Instruction Totals | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$371,084.00 | \$371,084.00 |
| Locations 680 - ALL in Tutoring Totals | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$371,084.00 | \$371,084.00 |
| EXPENSE TOTALS | \$3,589,500.60 | \$6,861,975.37 | \$5,627,389.48 | \$3,858,581.00 | \$4,001,953.00 | \$143,372.00 |
| Fund 32 - School Grants Fund Totals | | | | | | |
| REVENUE TOTALS | \$3,589,500.60 | \$6,861,975.37 | \$5,627,389.48 | \$3,858,581.00 | \$4,001,953.00 | \$143,372.00 |
| EXPENSE TOTALS | \$3,589,500.60 | \$6,861,975.37 | \$5,627,389.48 | \$3,858,581.00 | \$4,001,953.00 | \$143,372.00 |
| Fund 32 - School Grants Fund Totals | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Net Grand Totals | | | | | | |
| REVENUE GRAND TOTALS | \$3,589,500.60 | \$6,861,975.37 | \$5,627,389.48 | \$3,858,581.00 | \$4,001,953.00 | \$143,372.00 |
| EXPENSE GRAND TOTALS | \$3,589,500.60 | \$6,861,975.37 | \$5,627,389.48 | \$3,858,581.00 | \$4,001,953.00 | \$143,372.00 |
| 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 \$220,000 due in part to the addition of a contingency account for unanticipated funds that may be received mid-year. The budget was also adjusted to reflect anticipated increase in equipment purchases. The Nutrition Group will take over as the Food Service Management Company effective July 1 after being awarded the contract after a bid process. 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>FY20-21</u> | <u>FY21-22</u> | <u>FY22-23</u> | <u>FY23-24</u> | <u>FY24-25</u> |
|---------------------------------------|----------------|----------------|----------------|----------------|----------------|
| Elementary Breakfast | 1.25 | 1.25 | 1.25 | 1.30 | 1.35 |
| Elementary Lunch* | 2.70 | 2.70 | 2.70 | 2.80 | 2.85 |
| Middle/High Breakfast | 1.25 | 1.25 | 1.25 | 1.30 | 1.35 |
| Middle/High Lunch* | 2.90 | 2.90 | 2.90 | 3.00 | 3.05 |
| Reduced Breakfast (set by Fed. Gov't) | 0.30 | 0.30 | 0.00 | 0.00 | 0.00 |
| Reduced Lunch (set by Fed. Gov't) | 0.40 | 0.40 | 0.00 | 0.00 | 0.00 |
| Adult Breakfast | 2.30 | 2.30 | 2.35 | 2.35 | 2.40 |
| Adult Lunch | 3.85 | 3.85 | 4.05 | 4.15 | 4.20 |
| 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 2024-25

| | FY21 Actuals | FY22 Actuals | FY23 Actuals | FY24 Budget | FY25 Budget | Increase (Decrease) | FY26 Forecast | FY27 Forecast | FY28 Forecast |
|-----------------------------------|-----------------|-----------------|-----------------|----------------|----------------|------------------------|------------------|------------------|------------------|
| Revenues: | | | | | | | | | |
| State | \$ 18,084 | \$ 35,968 | \$ 59,172 | \$ 57,712 | \$ 57,712 | \$ - | \$ 57,712 | \$ 57,712 | \$ 57,712 |
| Federal | 1,559,401 | 2,756,519 | 1,723,333 | 1,533,601 | 1,503,601 | (30,000) | 1,579,609 | 1,626,997 | 1,675,807 |
| Pupil, Adult & Other Sales | 62,275 | 113,071 | 589,321 | 679,496 | 679,496 | - | 679,496 | 676,099 | 672,718 |
| Other | 10,628 | 17,414 | 57,830 | 14,887 | 264,887 | 250,000 | 264,887 | 264,887 | 264,887 |
| Total revenues | 1,650,388 | 2,922,972 | 2,429,656 | 2,285,696 | 2,505,696 | 220,000 | 2,581,704 | 2,625,695 | 2,671,124 |
| Expenditures: | | | | | | | | | |
| Personnel | 793,760 | 838,088 | 881,724 | 895,980 | 895,980 | - | 922,859 | 943,864 | 961,912 |
| Benefits | 224,048 | 245,459 | 217,255 | 317,461 | 317,461 | - | 309,858 | 334,260 | 340,652 |
| Purchased Services | 209,787 | 224,063 | 240,800 | 254,937 | 254,937 | - | 251,297 | 268,454 | 273,587 |
| Internal Services | - | - | - | - | - | - | - | - | - |
| Other Charges | - | 228 | - | - | - | - | - | - | - |
| Food Products | 499,396 | 914,322 | 1,010,608 | 742,163 | 712,163 | (30,000) | 772,432 | 750,007 | 764,349 |
| Materials and Supplies | 98,614 | 107,503 | 114,101 | 75,155 | 75,155 | - | 75,258 | 79,111 | 80,623 |
| Joint Operations | - | - | - | - | - | - | - | - | - |
| Capital | 26,647 | 25,348 | 119,085 | - | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 |
| Contingencies | - | - | - | - | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 |
| Total expenditures | 1,852,252 | 2,355,011 | 2,583,573 | 2,285,696 | 2,505,696 | 220,000 | 2,581,704 | 2,625,695 | 2,671,124 |
| Revenues over expenditures | (201,864) | 567,961 | (153,917) | - | - | - | - | - | - |
| Fund balance at beginning of year | 723,143 | 521,279 | 1,089,240 | 935,323 | 835,323 | (153,917) | 835,323 | 835,323 | 835,323 |
| Fund balance at end of year | \$ 521,279 | \$ 1,089,240 | \$ 935,323 | \$ 935,323 | \$ 835,323 | \$ (153,917) | \$ 835,323 | \$ 835,323 | \$ 835,323 |

Forecasted budgets are based on the following assumptions:

- Revenue based on no increase in state aid, 3% increase in federal aid, and a decrease in pupil sales from FY26 to FY28 due to declining enrollment.
- Expenditure estimates based on anticipated revenue collections.
- The projected years are not provided for budget planning purposes, but only as an estimate for future outlook.

Cafeteria Fund Budget

Budget Year 2025

| G/L Account - Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Actual Amount | 2024 Adopted Budget | 2025 City Council/Board Approval | Difference Vs 2024 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 | .00 | 1,704.00 | .00 | .00 | .00 |
| 33-111-65-65-9-510-61117 - State School Meals Expansion-Breakfast | .00 | .00 | 312.60 | .00 | .00 | .00 |
| 33-111-65-65-9-510-61118 - State School Lunch Program | 4,267.79 | 4,859.10 | 5,352.09 | 6,819.00 | 6,819.00 | .00 |
| 33-111-65-65-9-510-61351 - State School Breakfast Incentive Grant | .00 | 3,633.63 | 5,989.14 | 7,505.00 | 7,505.00 | .00 |
| 33-111-65-65-9-510-62360 - Natl School Lunch Program 10.555 | .00 | 524,325.60 | 249,519.68 | 478,495.00 | 478,495.00 | .00 |
| 33-111-65-65-9-510-62365 - Supply Chain Assistance 10.555 | .00 | 14,576.84 | 22,668.88 | 5,000.00 | .00 | (5,000.00) |
| 33-111-65-65-9-510-62370 - Pandemic EBT Local Admin Cost Grant 10.649 | .00 | 3,063.00 | 3,135.00 | .00 | .00 | .00 |
| 33-111-65-65-9-510-62390 - School Breakfast Program 10.553 | .00 | 96,548.29 | 52,639.83 | .00 | .00 | .00 |
| 33-111-65-65-9-510-62395 - Federal Aid - Commodities | 34,399.47 | 34,802.85 | 34,301.94 | .00 | .00 | .00 |
| 33-111-65-65-9-510-62398 - Summer Food Service Program 10.559 - CARES | 314,050.83 | .00 | .00 | .00 | .00 | .00 |
| 33-111-65-65-9-510-63010 - Appropriated from Fund Balance | .00 | .00 | .00 | .00 | 30,000.00 | 30,000.00 |
| 33-111-65-65-9-510-63030 - Sale of Breakfasts | 90.75 | .00 | 5,034.39 | 8,469.00 | 8,469.00 | .00 |
| 33-111-65-65-9-510-63035 - Sale of Lunches | 422.26 | .00 | 105,646.55 | 98,724.00 | 98,724.00 | .00 |
| 33-111-65-65-9-510-63036 - Sale - A La Carte | 17,596.73 | 76,942.57 | 104,310.10 | 110,076.00 | 110,076.00 | .00 |
| 33-111-65-65-9-510-63037 - Sale - Adult | 6,550.88 | 265.89 | 4,728.50 | 9,230.00 | 9,230.00 | .00 |
| 33-111-65-65-9-510-63040 - Rebate Income | 1,151.73 | 1,437.38 | 1,169.12 | 300.00 | 300.00 | .00 |
| 33-111-65-65-9-510-63045 - Catering/Special Events | 7,207.97 | 6,785.54 | 9,733.78 | 7,087.00 | 7,087.00 | .00 |
| 33-111-65-65-9-510-63050 - Miscellaneous Income | 2,000.00 | .00 | .00 | .00 | .00 | .00 |
| 33-111-65-65-9-510-63801 - Interest Income | 288.55 | 326.62 | 6,733.74 | 1,000.00 | 1,000.00 | .00 |
| 33-111-65-65-9-510-69999 - Contingencies | .00 | .00 | .00 | .00 | 25,000.00 | 25,000.00 |
| Program 510 - School Food Services Totals | \$388,026.96 | \$767,567.31 | \$612,979.34 | \$732,705.00 | \$782,705.00 | \$50,000.00 |
| Level 9 - District Wide Totals | \$388,026.96 | \$767,567.31 | \$612,979.34 | \$732,705.00 | \$782,705.00 | \$50,000.00 |
| Sub-Function 65 - Food Services Totals | \$388,026.96 | \$767,567.31 | \$612,979.34 | \$732,705.00 | \$782,705.00 | \$50,000.00 |
| Function 65 - Food Services Totals | \$388,026.96 | \$767,567.31 | \$612,979.34 | \$732,705.00 | \$782,705.00 | \$50,000.00 |
| Locations 111 - Salem High School Totals | \$388,026.96 | \$767,567.31 | \$612,979.34 | \$732,705.00 | \$782,705.00 | \$50,000.00 |

Cafeteria Fund Budget

Budget Year 2025

| G/L Account - Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Actual Amount | 2024 Adopted Budget | 2025 City Council/Board Approval | Difference Vs 2024 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 | | | | | | |
| 33-112-65-65-9-510-61116 - State School Meals Expansion-Lunch | .00 | .00 | 2,026.40 | .00 | .00 | .00 |
| 33-112-65-65-9-510-61117 - State School Meals Expansion-Breakfast | .00 | .00 | 403.80 | .00 | .00 | .00 |
| 33-112-65-65-9-510-61118 - State School Lunch Program | 4,703.06 | 4,919.38 | 4,429.32 | 6,819.00 | 6,819.00 | .00 |
| 33-112-65-65-9-510-61351 - State School Breakfast Incentive Grant | .00 | 2,271.06 | 4,658.21 | 7,505.00 | 7,505.00 | .00 |
| 33-112-65-65-9-510-62360 - Natl School Lunch Program 10.555 | .00 | 425,389.15 | 257,317.07 | 346,973.00 | 346,973.00 | .00 |
| 33-112-65-65-9-510-62365 - Supply Chain Assistance 10.555 | .00 | 15,210.62 | 23,653.87 | 5,000.00 | .00 | (5,000.00) |
| 33-112-65-65-9-510-62390 - School Breakfast Program 10.553 | .00 | 71,608.10 | 42,421.53 | .00 | .00 | .00 |
| 33-112-65-65-9-510-62395 - Federal Aid - Commodities | 37,384.67 | 38,359.93 | 38,620.35 | .00 | .00 | .00 |
| 33-112-65-65-9-510-62397 - Summer Food Service Program 10.559 | 55,801.06 | 85,461.44 | .00 | .00 | .00 | .00 |
| 33-112-65-65-9-510-62398 - Summer Food Service Program 10.559 - CARES | 256,198.67 | .00 | .00 | .00 | .00 | .00 |
| 33-112-65-65-9-510-63030 - Sale of Breakfasts | 4.02 | .00 | 5,705.56 | 6,174.00 | 6,174.00 | .00 |
| 33-112-65-65-9-510-63035 - Sale of Lunches | 333.58 | .00 | 106,161.20 | 71,969.00 | 71,969.00 | .00 |
| 33-112-65-65-9-510-63036 - Sale - A La Carte | 15,074.30 | 19,352.99 | 77,266.05 | 80,245.00 | 80,245.00 | .00 |
| 33-112-65-65-9-510-63037 - Sale - Adult | 3,348.01 | 1,020.56 | 3,458.60 | 6,728.00 | 6,728.00 | .00 |
| 33-112-65-65-9-510-63040 - Rebate Income | 1,151.73 | 1,437.37 | 1,169.12 | 300.00 | 300.00 | .00 |
| 33-112-65-65-9-510-63050 - Miscellaneous Income | .00 | .00 | 469.00 | .00 | .00 | .00 |
| 33-112-65-65-9-510-63801 - Interest Income | 288.55 | 326.62 | 6,733.74 | 1,000.00 | 1,000.00 | .00 |
| 33-112-65-65-9-510-69999 - Contingencies | .00 | .00 | .00 | .00 | 25,000.00 | 25,000.00 |
| Program 510 - School Food Services Totals | \$374,287.65 | \$665,357.22 | \$574,493.82 | \$532,713.00 | \$552,713.00 | \$20,000.00 |
| Level 9 - District Wide Totals | \$374,287.65 | \$665,357.22 | \$574,493.82 | \$532,713.00 | \$552,713.00 | \$20,000.00 |
| Sub-Function 65 - Food Services Totals | \$374,287.65 | \$665,357.22 | \$574,493.82 | \$532,713.00 | \$552,713.00 | \$20,000.00 |
| Function 65 - Food Services Totals | \$374,287.65 | \$665,357.22 | \$574,493.82 | \$532,713.00 | \$552,713.00 | \$20,000.00 |
| Locations 112 - Andrew Lewis Middle School Totals | \$374,287.65 | \$665,357.22 | \$574,493.82 | \$532,713.00 | \$552,713.00 | \$20,000.00 |
| Locations 113 - Carver Elementary | | | | | | |
| Function 65 - Food Services | | | | | | |
| Sub-Function 65 - Food Services | | | | | | |
| Level 9 - District Wide | | | | | | |
| Program 510 - School Food Services | | | | | | |
| 33-113-65-65-9-510-61118 - State School Lunch Program | 2,430.60 | 3,430.19 | 2,399.22 | 3,518.00 | 3,518.00 | .00 |
| 33-113-65-65-9-510-61351 - State School Breakfast Incentive Grant | .00 | 2,573.89 | 5,656.39 | 3,748.00 | 3,748.00 | .00 |

Cafeteria Fund Budget

Budget Year 2025

| G/L Account - Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Actual Amount | 2024 Adopted Budget | 2025 City Council/Board Approval | Difference Vs 2024 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 | | | | | | |
| 33-113-65-65-9-510-62360 - Natl School Lunch Program 10.555 | .00 | 225,928.20 | 214,904.23 | 162,784.00 | 162,784.00 | .00 |
| 33-113-65-65-9-510-62365 - Supply Chain Assistance 10.555 | .00 | 10,140.41 | 15,769.75 | 5,000.00 | .00 | (5,000.00) |
| 33-113-65-65-9-510-62390 - School Breakfast Program 10.553 | .00 | 92,473.35 | 75,118.54 | .00 | .00 | .00 |
| 33-113-65-65-9-510-62395 - Federal Aid - Commodities | 28,510.22 | 30,876.17 | 31,887.75 | .00 | .00 | .00 |
| 33-113-65-65-9-510-62397 - Summer Food Service Program 10.559 | 48,225.17 | 15,290.80 | .00 | 75,368.00 | 75,368.00 | .00 |
| 33-113-65-65-9-510-62398 - Summer Food Service Program 10.559 - CARES | 191,451.70 | .00 | .00 | .00 | .00 | .00 |
| 33-113-65-65-9-510-63010 - Appropriated from Fund Balance | .00 | .00 | .00 | .00 | 35,000.00 | 35,000.00 |
| 33-113-65-65-9-510-63030 - Sale of Breakfasts | 6.52 | .00 | .00 | 2,902.00 | 2,902.00 | .00 |
| 33-113-65-65-9-510-63035 - Sale of Lunches | 29.14 | .00 | 8.60 | 33,830.00 | 33,830.00 | .00 |
| 33-113-65-65-9-510-63036 - Sale - A La Carte | 323.69 | 142.16 | 8,602.78 | 37,720.00 | 37,720.00 | .00 |
| 33-113-65-65-9-510-63037 - Sale - Adult | 1,365.58 | 1,256.21 | 916.05 | 3,163.00 | 3,163.00 | .00 |
| 33-113-65-65-9-510-63040 - Rebate Income | 1,151.71 | 1,437.35 | 1,184.14 | 300.00 | 300.00 | .00 |
| 33-113-65-65-9-510-63045 - Catering/Special Events | .00 | 49.11 | 187.50 | .00 | .00 | .00 |
| 33-113-65-65-9-510-63050 - Miscellaneous Income | .00 | .00 | .95 | .00 | .00 | .00 |
| 33-113-65-65-9-510-63801 - Interest Income | 288.55 | 326.62 | 6,733.74 | 1,000.00 | 1,000.00 | .00 |
| 33-113-65-65-9-510-69999 - Contingencies | .00 | .00 | .00 | .00 | 25,000.00 | 25,000.00 |
| Program 510 - School Food Services Totals | \$273,782.88 | \$383,924.46 | \$363,369.64 | \$329,333.00 | \$384,333.00 | \$55,000.00 |
| Level 9 - District Wide Totals | \$273,782.88 | \$383,924.46 | \$363,369.64 | \$329,333.00 | \$384,333.00 | \$55,000.00 |
| Sub-Function 65 - Food Services Totals | \$273,782.88 | \$383,924.46 | \$363,369.64 | \$329,333.00 | \$384,333.00 | \$55,000.00 |
| Function 65 - Food Services Totals | \$273,782.88 | \$383,924.46 | \$363,369.64 | \$329,333.00 | \$384,333.00 | \$55,000.00 |
| Locations 113 - Carver Elementary Totals | \$273,782.88 | \$383,924.46 | \$363,369.64 | \$329,333.00 | \$384,333.00 | \$55,000.00 |
| 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 | .00 | 664.40 | .00 | .00 | .00 |
| 33-114-65-65-9-510-61117 - State School Meals Expansion-Breakfast | .00 | .00 | 324.00 | .00 | .00 | .00 |
| 33-114-65-65-9-510-61118 - State School Lunch Program | 2,054.86 | 2,263.74 | 2,030.10 | 3,518.00 | 3,518.00 | .00 |
| 33-114-65-65-9-510-61351 - State School Breakfast Incentive Grant | .00 | 1,816.87 | 4,990.99 | 3,748.00 | 3,748.00 | .00 |

Cafeteria Fund Budget

Budget Year 2025

| G/L Account - Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Actual Amount | 2024 Adopted Budget | 2025 City Council/Board Approval | Difference Vs 2024 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 | | | | | | |
| 33-114-65-65-9-510-62360 - Natl School Lunch Program 10.555 | .00 | 190,634.99 | 91,687.21 | 155,189.00 | 155,189.00 | .00 |
| 33-114-65-65-9-510-62365 - Supply Chain Assistance 10.555 | .00 | 6,971.53 | 10,841.08 | 5,000.00 | .00 | (5,000.00) |
| 33-114-65-65-9-510-62390 - School Breakfast Program 10.553 | .00 | 79,063.97 | 36,140.26 | .00 | .00 | .00 |
| 33-114-65-65-9-510-62395 - Federal Aid - Commodities | 19,334.92 | 31,186.41 | 29,904.39 | .00 | .00 | .00 |
| 33-114-65-65-9-510-62398 - Summer Food Service Program 10.559 - CARES | 150,363.19 | .00 | .00 | .00 | .00 | .00 |
| 33-114-65-65-9-510-63030 - Sale of Breakfasts | 15.73 | .00 | 9,586.35 | 2,770.00 | 2,770.00 | .00 |
| 33-114-65-65-9-510-63035 - Sale of Lunches | 180.69 | .00 | 49,897.32 | 32,284.00 | 32,284.00 | .00 |
| 33-114-65-65-9-510-63036 - Sale - A La Carte | 177.37 | 187.02 | 21,069.84 | 35,997.00 | 35,997.00 | .00 |
| 33-114-65-65-9-510-63037 - Sale - Adult | 2,837.36 | 3,795.60 | 3,263.44 | 3,018.00 | 3,018.00 | .00 |
| 33-114-65-65-9-510-63040 - Rebate Income | 1,151.71 | 1,437.35 | 1,169.14 | 300.00 | 300.00 | .00 |
| 33-114-65-65-9-510-63801 - Interest Income | 288.55 | 326.62 | 6,733.74 | 1,000.00 | 1,000.00 | .00 |
| 33-114-65-65-9-510-69999 - Contingencies | .00 | .00 | .00 | .00 | 25,000.00 | 25,000.00 |
| Program 510 - School Food Services Totals | \$176,404.38 | \$317,684.10 | \$268,302.26 | \$242,824.00 | \$262,824.00 | \$20,000.00 |
| Level 9 - District Wide Totals | \$176,404.38 | \$317,684.10 | \$268,302.26 | \$242,824.00 | \$262,824.00 | \$20,000.00 |
| Sub-Function 65 - Food Services Totals | \$176,404.38 | \$317,684.10 | \$268,302.26 | \$242,824.00 | \$262,824.00 | \$20,000.00 |
| Function 65 - Food Services Totals | \$176,404.38 | \$317,684.10 | \$268,302.26 | \$242,824.00 | \$262,824.00 | \$20,000.00 |
| Locations 114 - West Salem Elementary Totals | \$176,404.38 | \$317,684.10 | \$268,302.26 | \$242,824.00 | \$262,824.00 | \$20,000.00 |
| 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 | .00 | 1,429.60 | .00 | .00 | .00 |
| 33-115-65-65-9-510-61117 - State School Meals Expansion-Breakfast | .00 | .00 | 578.10 | .00 | .00 | .00 |
| 33-115-65-65-9-510-61118 - State School Lunch Program | 1,938.39 | 2,808.48 | 1,845.55 | 3,518.00 | 3,518.00 | .00 |
| 33-115-65-65-9-510-61351 - State School Breakfast Incentive Grant | .00 | 1,968.23 | 4,658.21 | 3,748.00 | 3,748.00 | .00 |
| 33-115-65-65-9-510-62360 - Natl School Lunch Program 10.555 | .00 | 183,720.61 | 106,972.33 | 140,797.00 | 140,797.00 | .00 |
| 33-115-65-65-9-510-62365 - Supply Chain Assistance 10.555 | .00 | 8,872.87 | 13,134.55 | 5,000.00 | .00 | (5,000.00) |
| 33-115-65-65-9-510-62390 - School Breakfast Program 10.553 | .00 | 74,632.15 | 30,557.28 | .00 | .00 | .00 |
| 33-115-65-65-9-510-62395 - Federal Aid - Commodities | 19,436.30 | 30,575.00 | 29,462.83 | .00 | .00 | .00 |

Cafeteria Fund Budget

Budget Year 2025

| G/L Account - Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Actual Amount | 2024 Adopted Budget | 2025 City Council/Board Approval | Difference Vs 2024 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 | 42,106.37 | 55,375.00 | .00 | .00 | .00 | .00 |
| 33-115-65-65-9-510-62398 - Summer Food Service Program 10.559 - CARES | 153,694.25 | .00 | .00 | .00 | .00 | .00 |
| 33-115-65-65-9-510-63030 - Sale of Breakfasts | 12.02 | .00 | 6,109.34 | 2,518.00 | 2,518.00 | .00 |
| 33-115-65-65-9-510-63035 - Sale of Lunches | 53.27 | .00 | 42,804.78 | 29,357.00 | 29,357.00 | .00 |
| 33-115-65-65-9-510-63036 - Sale - A La Carte | 199.09 | 2,677.06 | 16,080.38 | 32,733.00 | 32,733.00 | .00 |
| 33-115-65-65-9-510-63037 - Sale - Adult | 2,687.70 | 2,385.69 | 2,758.73 | 2,745.00 | 2,745.00 | .00 |
| 33-115-65-65-9-510-63040 - Rebate Income | 1,138.61 | 1,432.60 | 1,175.39 | 300.00 | 300.00 | .00 |
| 33-115-65-65-9-510-63801 - Interest Income | 288.55 | 326.62 | 6,733.74 | 1,000.00 | 1,000.00 | .00 |
| 33-115-65-65-9-510-69999 - Contingencies | .00 | .00 | .00 | .00 | 25,000.00 | 25,000.00 |
| Program 510 - School Food Services Totals | <u>\$221,554.55</u> | <u>\$364,774.31</u> | <u>\$264,300.81</u> | <u>\$221,716.00</u> | <u>\$241,716.00</u> | <u>\$20,000.00</u> |
| Level 9 - District Wide Totals | <u>\$221,554.55</u> | <u>\$364,774.31</u> | <u>\$264,300.81</u> | <u>\$221,716.00</u> | <u>\$241,716.00</u> | <u>\$20,000.00</u> |
| Sub-Function 65 - Food Services Totals | <u>\$221,554.55</u> | <u>\$364,774.31</u> | <u>\$264,300.81</u> | <u>\$221,716.00</u> | <u>\$241,716.00</u> | <u>\$20,000.00</u> |
| Function 65 - Food Services Totals | <u>\$221,554.55</u> | <u>\$364,774.31</u> | <u>\$264,300.81</u> | <u>\$221,716.00</u> | <u>\$241,716.00</u> | <u>\$20,000.00</u> |
| Locations 115 - South Salem Elementary Totals | <u>\$221,554.55</u> | <u>\$364,774.31</u> | <u>\$264,300.81</u> | <u>\$221,716.00</u> | <u>\$241,716.00</u> | <u>\$20,000.00</u> |
| 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 | 2,689.37 | 2,546.61 | 2,399.22 | 3,518.00 | 3,518.00 | .00 |
| 33-116-65-65-9-510-61351 - State School Breakfast Incentive Grant | .00 | 2,876.72 | 7,320.08 | 3,748.00 | 3,748.00 | .00 |
| 33-116-65-65-9-510-62360 - Natl School Lunch Program 10.555 | .00 | 241,520.44 | 178,467.09 | 143,995.00 | 143,995.00 | .00 |
| 33-116-65-65-9-510-62365 - Supply Chain Assistance 10.555 | .00 | 7,605.31 | 12,490.55 | 5,000.00 | .00 | (5,000.00) |
| 33-116-65-65-9-510-62390 - School Breakfast Program 10.553 | .00 | 116,234.50 | 91,290.71 | .00 | .00 | .00 |
| 33-116-65-65-9-510-62395 - Federal Aid - Commodities | 22,639.72 | 31,281.31 | 30,426.71 | .00 | .00 | .00 |

Cafeteria Fund Budget

Budget Year 2025

| G/L Account - Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Actual Amount | 2024 Adopted Budget | 2025 City Council/Board Approval | Difference Vs 2024 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 | | | | | | |
| 33-116-65-65-9-510-62397 - Summer Food Service Program 10.559 | 917.84 | .00 | .00 | .00 | .00 | .00 |
| 33-116-65-65-9-510-62398 - Summer Food Service Program 10.559 - CARES | 184,886.07 | .00 | .00 | .00 | .00 | .00 |
| 33-116-65-65-9-510-62400 - NSLP Equipment Grant 10.579 | .00 | 14,790.00 | .00 | .00 | .00 | .00 |
| 33-116-65-65-9-510-63010 - Appropriated from Fund Balance | .00 | .00 | .00 | .00 | 35,000.00 | 35,000.00 |
| 33-116-65-65-9-510-63020 - Sale Of Property/Equipment | .00 | 509.00 | .00 | .00 | .00 | .00 |
| 33-116-65-65-9-510-63030 - Sale of Breakfasts | 68.34 | .00 | 37.94 | 2,574.00 | 2,574.00 | .00 |
| 33-116-65-65-9-510-63035 - Sale of Lunches | 200.28 | .00 | 187.34 | 30,007.00 | 30,007.00 | .00 |
| 33-116-65-65-9-510-63036 - Sale - A La Carte | 30.54 | 687.02 | 12,697.02 | 33,458.00 | 33,458.00 | .00 |
| 33-116-65-65-9-510-63037 - Sale - Adult | 3,459.44 | 3,849.49 | 2,990.18 | 2,805.00 | 2,805.00 | .00 |
| 33-116-65-65-9-510-63040 - Rebate Income | 1,151.73 | 1,437.35 | 1,169.14 | 300.00 | 300.00 | .00 |
| 33-116-65-65-9-510-63801 - Interest Income | 288.41 | 326.63 | 6,733.67 | 1,000.00 | 1,000.00 | .00 |
| 33-116-65-65-9-510-69999 - Contingencies | .00 | .00 | .00 | .00 | 25,000.00 | 25,000.00 |
| Program 510 - School Food Services Totals | \$216,331.74 | \$423,664.38 | \$346,209.65 | \$226,405.00 | \$281,405.00 | \$55,000.00 |
| Level 9 - District Wide Totals | \$216,331.74 | \$423,664.38 | \$346,209.65 | \$226,405.00 | \$281,405.00 | \$55,000.00 |
| Sub-Function 65 - Food Services Totals | \$216,331.74 | \$423,664.38 | \$346,209.65 | \$226,405.00 | \$281,405.00 | \$55,000.00 |
| Function 65 - Food Services Totals | \$216,331.74 | \$423,664.38 | \$346,209.65 | \$226,405.00 | \$281,405.00 | \$55,000.00 |
| Locations 116 - East Salem Elementary Totals | \$216,331.74 | \$423,664.38 | \$346,209.65 | \$226,405.00 | \$281,405.00 | \$55,000.00 |
| REVENUE TOTALS | \$1,650,388.16 | \$2,922,971.78 | \$2,429,655.52 | \$2,285,696.00 | \$2,505,696.00 | \$220,000.00 |
| 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 | 200,253.46 | 215,751.24 | 216,548.30 | 349,985.00 | 349,985.00 | .00 |
| 33-111-65-65-9-510-71200 - Compensation-OT | 5,717.27 | 6,276.10 | 3,765.61 | 3,500.00 | 3,500.00 | .00 |

Cafeteria Fund Budget

Budget Year 2025

| G/L Account - Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Actual Amount | 2024 Adopted Budget | 2025 City Council/Board Approval | Difference Vs 2024 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 | | | | | | |
| 33-111-65-65-9-510-71520 - Compensation-Substitutes | .00 | .00 | .00 | 1,000.00 | 1,000.00 | .00 |
| 33-111-65-65-9-510-71665 - Bonus Payments To Teachers | 4,644.00 | .00 | 6,192.00 | .00 | .00 | .00 |
| 33-111-65-65-9-510-72100 - FICA | 16,678.67 | 18,719.60 | 19,977.88 | 67,489.00 | 67,489.00 | .00 |
| 33-111-65-65-9-510-72210 - VRS Pension Contribution | 7,853.87 | 8,290.66 | 7,433.83 | 10,485.00 | 10,485.00 | .00 |
| 33-111-65-65-9-510-72300 - Group Health and Dental Insurance | 41,355.18 | 43,137.06 | 43,313.83 | 55,689.00 | 55,689.00 | .00 |
| 33-111-65-65-9-510-72400 - VRS Group Life Insurance | 862.69 | 963.10 | 1,165.83 | 1,464.00 | 1,464.00 | .00 |
| 33-111-65-65-9-510-72750 - VRS Retiree Health Care Credit | 599.70 | 838.10 | 991.33 | 1,256.00 | 1,256.00 | .00 |
| 33-111-65-65-9-510-73020 - Commodity Storage Services | 3,174.38 | 3,239.83 | 3,483.28 | 4,000.00 | 4,000.00 | .00 |
| 33-111-65-65-9-510-73037 - Contractual Services - Other | 22,302.87 | 18,139.60 | 17,936.58 | 51,713.00 | 51,713.00 | .00 |
| 33-111-65-65-9-510-73178 - Repair/Maint - POS Terminals | 6,324.38 | 12,646.96 | 8,600.43 | 12,600.00 | 12,600.00 | .00 |
| 33-111-65-65-9-510-73180 - Repair/Maint - Other Contracted | 7,742.41 | 8,469.29 | 15,760.13 | 10,000.00 | 10,000.00 | .00 |
| 33-111-65-65-9-510-75850 - Bank Charges | .00 | 20.00 | .00 | .00 | .00 | .00 |
| 33-111-65-65-9-510-76055 - Machines, Equipment and Tools < \$5,000 | .00 | .00 | 4,018.56 | .00 | .00 | .00 |
| 33-111-65-65-9-510-76088 - Special Events Costs | 2,000.00 | .00 | .00 | 3,000.00 | 3,000.00 | .00 |
| 33-111-65-65-9-510-76110 - Supplies - Operational | 17,276.73 | 17,794.01 | 18,311.40 | 21,479.00 | 21,479.00 | .00 |
| 33-111-65-65-9-510-76120 - Food Products | 103,181.49 | 164,098.80 | 178,135.11 | 236,150.00 | 231,150.00 | (5,000.00) |
| 33-111-65-65-9-510-76530 - Computer Supplies | .00 | .00 | 1,133.13 | .00 | .00 | .00 |
| 33-111-65-65-9-510-76550 - Uniforms | 1,024.63 | 573.54 | 1,107.72 | 2,573.00 | 2,573.00 | .00 |
| 33-111-65-65-9-510-78020 - Furniture & Equipment >\$5,000 | .00 | 10,557.65 | 119,084.80 | .00 | 30,000.00 | 30,000.00 |
| 33-111-65-65-9-510-79999 - Contingencies | .00 | .00 | .00 | .00 | 25,000.00 | 25,000.00 |
| Program 510 - School Food Services Totals | \$440,991.73 | \$529,515.54 | \$666,959.75 | \$832,383.00 | \$882,383.00 | \$50,000.00 |
| Level 9 - District Wide Totals | \$440,991.73 | \$529,515.54 | \$666,959.75 | \$832,383.00 | \$882,383.00 | \$50,000.00 |
| Sub-Function 65 - Food Services Totals | \$440,991.73 | \$529,515.54 | \$666,959.75 | \$832,383.00 | \$882,383.00 | \$50,000.00 |
| Function 65 - Food Services Totals | \$440,991.73 | \$529,515.54 | \$666,959.75 | \$832,383.00 | \$882,383.00 | \$50,000.00 |
| Locations 111 - Salem High School Totals | \$440,991.73 | \$529,515.54 | \$666,959.75 | \$832,383.00 | \$882,383.00 | \$50,000.00 |
| 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 | 161,708.90 | 147,715.11 | 176,446.25 | 203,588.00 | 203,588.00 | .00 |
| 33-112-65-65-9-510-71200 - Compensation-OT | 1,815.31 | 1,943.14 | .00 | 2,000.00 | 2,000.00 | .00 |

Cafeteria Fund Budget

Budget Year 2025

| G/L Account - Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Actual Amount | 2024 Adopted Budget | 2025 City Council/Board Approval | Difference Vs 2024 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 | | | | | | |
| 33-112-65-65-9-510-71520 - Compensation-Substitutes | .00 | .00 | .00 | 729.00 | 729.00 | .00 |
| 33-112-65-65-9-510-71665 - Bonus Payments To Teachers | 1,548.00 | .00 | 1,548.00 | .00 | .00 | .00 |
| 33-112-65-65-9-510-72100 - FICA | 14,670.98 | 13,920.05 | 13,762.69 | 45,214.00 | 45,214.00 | .00 |
| 33-112-65-65-9-510-72210 - VRS Pension Contribution | 2,389.52 | 2,500.26 | 2,465.12 | 2,458.00 | 2,458.00 | .00 |
| 33-112-65-65-9-510-72300 - Group Health and Dental Insurance | 23,665.76 | 24,655.89 | 20,654.38 | 16,377.00 | 16,377.00 | .00 |
| 33-112-65-65-9-510-72400 - VRS Group Life Insurance | 227.53 | 291.50 | 324.60 | 347.00 | 347.00 | .00 |
| 33-112-65-65-9-510-72600 - Unemployment Compensation | 2,217.40 | .00 | .00 | .00 | .00 | .00 |
| 33-112-65-65-9-510-72750 - VRS Retiree Health Care Credit | 115.49 | 245.80 | 268.90 | 288.00 | 288.00 | .00 |
| 33-112-65-65-9-510-73020 - Commodity Storage Services | 3,947.85 | 4,344.56 | 4,829.22 | 4,000.00 | 4,000.00 | .00 |
| 33-112-65-65-9-510-73037 - Contractual Services - Other | 22,225.86 | 18,166.30 | 17,963.50 | 37,698.00 | 37,698.00 | .00 |
| 33-112-65-65-9-510-73178 - Repair/Maint - POS Terminals | 6,532.46 | 12,839.86 | 7,985.67 | 9,185.00 | 9,185.00 | .00 |
| 33-112-65-65-9-510-73180 - Repair/Maint - Other Contracted | 3,647.30 | 2,238.24 | 12,511.54 | 8,000.00 | 8,000.00 | .00 |
| 33-112-65-65-9-510-75850 - Bank Charges | .00 | 50.00 | .00 | .00 | .00 | .00 |
| 33-112-65-65-9-510-76055 - Machines, Equipment and Tools < \$5,000 | .00 | .00 | 7,760.00 | .00 | .00 | .00 |
| 33-112-65-65-9-510-76110 - Supplies - Operational | 16,284.95 | 17,350.89 | 13,596.60 | 15,658.00 | 15,658.00 | .00 |
| 33-112-65-65-9-510-76120 - Food Products | 92,772.92 | 177,437.16 | 200,561.26 | 175,198.00 | 170,198.00 | (5,000.00) |
| 33-112-65-65-9-510-76530 - Computer Supplies | .00 | .00 | 1,133.13 | .00 | .00 | .00 |
| 33-112-65-65-9-510-76550 - Uniforms | 834.29 | 573.42 | 523.03 | 1,875.00 | 1,875.00 | .00 |
| 33-112-65-65-9-510-78020 - Furniture & Equipment >\$5,000 | 9,597.00 | .00 | .00 | .00 | .00 | .00 |
| 33-112-65-65-9-510-79999 - Contingencies | .00 | .00 | .00 | .00 | 25,000.00 | 25,000.00 |
| Program 510 - School Food Services Totals | \$364,201.52 | \$424,272.18 | \$482,333.89 | \$522,615.00 | \$542,615.00 | \$20,000.00 |
| Level 9 - District Wide Totals | \$364,201.52 | \$424,272.18 | \$482,333.89 | \$522,615.00 | \$542,615.00 | \$20,000.00 |
| Sub-Function 65 - Food Services Totals | \$364,201.52 | \$424,272.18 | \$482,333.89 | \$522,615.00 | \$542,615.00 | \$20,000.00 |
| Function 65 - Food Services Totals | \$364,201.52 | \$424,272.18 | \$482,333.89 | \$522,615.00 | \$542,615.00 | \$20,000.00 |
| Locations 112 - Andrew Lewis Middle School Totals | \$364,201.52 | \$424,272.18 | \$482,333.89 | \$522,615.00 | \$542,615.00 | \$20,000.00 |
| 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 | 108,406.11 | 112,747.22 | 137,518.82 | 87,775.00 | 87,775.00 | .00 |
| 33-113-65-65-9-510-71200 - Compensation-OT | 908.18 | 1,784.95 | .00 | 1,500.00 | 1,500.00 | .00 |

Cafeteria Fund Budget

Budget Year 2025

| G/L Account - Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Actual Amount | 2024 Adopted Budget | 2025 City Council/Board Approval | Difference Vs 2024 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 | | | | | | |
| 33-113-65-65-9-510-71520 - Compensation-Substitutes | .00 | 211.20 | .00 | 343.00 | 343.00 | .00 |
| 33-113-65-65-9-510-72100 - FICA | 10,598.42 | 11,723.38 | 16,787.74 | 20,690.00 | 20,690.00 | .00 |
| 33-113-65-65-9-510-72210 - VRS Pension Contribution | 1,999.02 | 1,999.96 | 2,000.02 | 1,960.00 | 1,960.00 | .00 |
| 33-113-65-65-9-510-72300 - Group Health and Dental Insurance | 14,300.84 | 16,768.27 | 11,258.58 | 7,900.00 | 7,900.00 | .00 |
| 33-113-65-65-9-510-73020 - Commodity Storage Services | 1,663.73 | 3,058.04 | 1,841.38 | 2,000.00 | 2,000.00 | .00 |
| 33-113-65-65-9-510-73037 - Contractual Services - Other | 20,672.22 | 18,134.07 | 17,909.50 | 17,720.00 | 17,720.00 | .00 |
| 33-113-65-65-9-510-73178 - Repair/Maint - POS Terminals | 5,564.38 | 11,874.83 | 7,994.68 | 4,318.00 | 4,318.00 | .00 |
| 33-113-65-65-9-510-73180 - Repair/Maint - Other Contracted | 6,268.96 | 3,636.56 | 15,407.45 | 8,000.00 | 8,000.00 | .00 |
| 33-113-65-65-9-510-75850 - Bank Charges | .00 | 110.00 | .00 | .00 | .00 | .00 |
| 33-113-65-65-9-510-76055 - Machines, Equipment and Tools < \$5,000 | .00 | .00 | 1,940.00 | .00 | .00 | .00 |
| 33-113-65-65-9-510-76110 - Supplies - Operational | 14,451.85 | 16,365.90 | 13,471.28 | 7,360.00 | 7,360.00 | .00 |
| 33-113-65-65-9-510-76120 - Food Products | 95,818.63 | 145,241.34 | 165,597.88 | 88,308.00 | 83,308.00 | (5,000.00) |
| 33-113-65-65-9-510-76530 - Computer Supplies | .00 | .00 | 1,133.13 | .00 | .00 | .00 |
| 33-113-65-65-9-510-76550 - Uniforms | 667.69 | 573.39 | 59.11 | 882.00 | 882.00 | .00 |
| 33-113-65-65-9-510-78020 - Furniture & Equipment >\$5,000 | .00 | .00 | .00 | .00 | 35,000.00 | 35,000.00 |
| 33-113-65-65-9-510-79999 - Contingencies | .00 | .00 | .00 | .00 | 25,000.00 | 25,000.00 |
| Program 510 - School Food Services Totals | \$281,320.03 | \$344,229.11 | \$392,919.57 | \$248,756.00 | \$303,756.00 | \$55,000.00 |
| Level 9 - District Wide Totals | \$281,320.03 | \$344,229.11 | \$392,919.57 | \$248,756.00 | \$303,756.00 | \$55,000.00 |
| Sub-Function 65 - Food Services Totals | \$281,320.03 | \$344,229.11 | \$392,919.57 | \$248,756.00 | \$303,756.00 | \$55,000.00 |
| Function 65 - Food Services Totals | \$281,320.03 | \$344,229.11 | \$392,919.57 | \$248,756.00 | \$303,756.00 | \$55,000.00 |
| Locations 113 - Carver Elementary Totals | \$281,320.03 | \$344,229.11 | \$392,919.57 | \$248,756.00 | \$303,756.00 | \$55,000.00 |
| 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 | 98,427.49 | 114,535.07 | 113,331.42 | 84,133.00 | 84,133.00 | .00 |
| 33-114-65-65-9-510-71200 - Compensation-OT | 357.94 | 2,089.99 | .00 | 1,500.00 | 1,500.00 | .00 |
| 33-114-65-65-9-510-71520 - Compensation-Substitutes | .00 | 40.65 | .00 | 327.00 | 327.00 | .00 |
| 33-114-65-65-9-510-72100 - FICA | 9,674.33 | 11,741.31 | 11,942.90 | 19,778.00 | 19,778.00 | .00 |
| 33-114-65-65-9-510-72210 - VRS Pension Contribution | 1,999.02 | 1,999.96 | 2,000.02 | 1,960.00 | 1,960.00 | .00 |
| 33-114-65-65-9-510-72300 - Group Health and Dental Insurance | 13,743.20 | 16,807.65 | 11,800.04 | 7,900.00 | 7,900.00 | .00 |

Cafeteria Fund Budget

Budget Year 2025

| G/L Account - Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Actual Amount | 2024 Adopted Budget | 2025 City Council/Board Approval | Difference Vs 2024 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 | | | | | | |
| 33-114-65-65-9-510-72600 - Unemployment Compensation | 2,627.63 | .00 | .00 | .00 | .00 | .00 |
| 33-114-65-65-9-510-73020 - Commodity Storage Services | 1,442.93 | 1,585.07 | 1,715.26 | 2,000.00 | 2,000.00 | .00 |
| 33-114-65-65-9-510-73037 - Contractual Services - Other | 21,017.11 | 18,139.08 | 17,909.72 | 16,911.00 | 16,911.00 | .00 |
| 33-114-65-65-9-510-73178 - Repair/Maint - POS Terminals | 5,853.69 | 12,215.08 | 7,589.70 | 4,120.00 | 4,120.00 | .00 |
| 33-114-65-65-9-510-73180 - Repair/Maint - Other Contracted | 4,828.12 | 3,462.18 | 4,315.84 | 7,000.00 | 7,000.00 | .00 |
| 33-114-65-65-9-510-75850 - Bank Charges | .00 | 20.00 | .00 | .00 | .00 | .00 |
| 33-114-65-65-9-510-76055 - Machines, Equipment and Tools < \$5,000 | 800.00 | .00 | 1,940.00 | .00 | .00 | .00 |
| 33-114-65-65-9-510-76110 - Supplies - Operational | 15,735.26 | 16,047.57 | 13,312.97 | 7,024.00 | 7,024.00 | .00 |
| 33-114-65-65-9-510-76120 - Food Products | 64,066.71 | 141,738.54 | 155,297.98 | 84,788.00 | 79,788.00 | (5,000.00) |
| 33-114-65-65-9-510-76530 - Computer Supplies | .00 | .00 | 1,133.13 | .00 | .00 | .00 |
| 33-114-65-65-9-510-76550 - Uniforms | 596.31 | 1,930.03 | 59.13 | 841.00 | 841.00 | .00 |
| 33-114-65-65-9-510-78020 - Furniture & Equipment >\$5,000 | 17,050.00 | .00 | .00 | .00 | .00 | .00 |
| 33-114-65-65-9-510-79999 - Contingencies | .00 | .00 | .00 | .00 | 25,000.00 | 25,000.00 |
| Program 510 - School Food Services Totals | \$258,219.74 | \$342,352.18 | \$342,348.11 | \$238,282.00 | \$258,282.00 | \$20,000.00 |
| Level 9 - District Wide Totals | \$258,219.74 | \$342,352.18 | \$342,348.11 | \$238,282.00 | \$258,282.00 | \$20,000.00 |
| Sub-Function 65 - Food Services Totals | \$258,219.74 | \$342,352.18 | \$342,348.11 | \$238,282.00 | \$258,282.00 | \$20,000.00 |
| Function 65 - Food Services Totals | \$258,219.74 | \$342,352.18 | \$342,348.11 | \$238,282.00 | \$258,282.00 | \$20,000.00 |
| Locations 114 - West Salem Elementary Totals | \$258,219.74 | \$342,352.18 | \$342,348.11 | \$238,282.00 | \$258,282.00 | \$20,000.00 |
| 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 | 104,674.49 | 114,817.66 | 106,806.50 | 77,233.00 | 77,233.00 | .00 |
| 33-115-65-65-9-510-71200 - Compensation-OT | 218.76 | 1,678.78 | .00 | 1,500.00 | 1,500.00 | .00 |
| 33-115-65-65-9-510-71520 - Compensation-Substitutes | 79.89 | 209.60 | .00 | 297.00 | 297.00 | .00 |
| 33-115-65-65-9-510-71665 - Bonus Payments To Teachers | 1,548.00 | .00 | .00 | .00 | .00 | .00 |
| 33-115-65-65-9-510-72100 - FICA | 9,964.84 | 12,721.74 | 11,746.93 | 18,051.00 | 18,051.00 | .00 |
| 33-115-65-65-9-510-72210 - VRS Pension Contribution | 2,333.35 | 2,415.36 | 2,079.46 | 1,960.00 | 1,960.00 | .00 |
| 33-115-65-65-9-510-72300 - Group Health and Dental Insurance | 20,433.72 | 24,455.87 | 12,134.12 | 7,900.00 | 7,900.00 | .00 |
| 33-115-65-65-9-510-72400 - VRS Group Life Insurance | 194.78 | 242.00 | 55.44 | .00 | .00 | .00 |
| 33-115-65-65-9-510-72750 - VRS Retiree Health Care Credit | 98.83 | 204.10 | 45.92 | .00 | .00 | .00 |

Cafeteria Fund Budget

Budget Year 2025

| G/L Account - Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Actual Amount | 2024 Adopted Budget | 2025 City Council/Board Approval | Difference Vs 2024 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 | | | | | | |
| 33-115-65-65-9-510-73020 - Commodity Storage Services | 1,706.86 | 1,676.05 | 1,679.56 | 2,000.00 | 2,000.00 | .00 |
| 33-115-65-65-9-510-73037 - Contractual Services - Other | 20,638.52 | 18,161.08 | 17,909.50 | 15,377.00 | 15,377.00 | .00 |
| 33-115-65-65-9-510-73178 - Repair/Maint - POS Terminals | 6,197.20 | 12,067.84 | 8,399.66 | 3,747.00 | 3,747.00 | .00 |
| 33-115-65-65-9-510-73180 - Repair/Maint - Other Contracted | 6,010.40 | 2,626.17 | 6,922.51 | 6,000.00 | 6,000.00 | .00 |
| 33-115-65-65-9-510-76055 - Machines, Equipment and Tools < \$5,000 | .00 | .00 | 1,940.00 | .00 | .00 | .00 |
| 33-115-65-65-9-510-76110 - Supplies - Operational | 14,518.09 | 17,630.67 | 12,953.69 | 6,387.00 | 6,387.00 | .00 |
| 33-115-65-65-9-510-76120 - Food Products | 63,303.40 | 143,377.52 | 153,004.92 | 78,118.00 | 73,118.00 | (5,000.00) |
| 33-115-65-65-9-510-76530 - Computer Supplies | .00 | .00 | 1,133.13 | .00 | .00 | .00 |
| 33-115-65-65-9-510-76550 - Uniforms | 596.28 | 573.39 | 184.58 | 765.00 | 765.00 | .00 |
| 33-115-65-65-9-510-79999 - Contingencies | .00 | .00 | .00 | .00 | 25,000.00 | 25,000.00 |
| Program 510 - School Food Services Totals | \$252,517.41 | \$352,857.83 | \$336,995.92 | \$219,335.00 | \$239,335.00 | \$20,000.00 |
| Level 9 - District Wide Totals | \$252,517.41 | \$352,857.83 | \$336,995.92 | \$219,335.00 | \$239,335.00 | \$20,000.00 |
| Sub-Function 65 - Food Services Totals | \$252,517.41 | \$352,857.83 | \$336,995.92 | \$219,335.00 | \$239,335.00 | \$20,000.00 |
| Function 65 - Food Services Totals | \$252,517.41 | \$352,857.83 | \$336,995.92 | \$219,335.00 | \$239,335.00 | \$20,000.00 |
| Locations 115 - South Salem Elementary Totals | \$252,517.41 | \$352,857.83 | \$336,995.92 | \$219,335.00 | \$239,335.00 | \$20,000.00 |
| Locations 116 - East Salem Elementary | | | | | | |
| Function 65 - Food Services | | | | | | |
| Sub-Function 65 - Food Services | | | | | | |
| Level 9 - District Wide | | | | | | |
| Program 510 - School Food Services | | | | | | |
| 33-116-65-65-9-510-71192 - Compensation-Cafeteria | 102,776.24 | 114,953.66 | 119,450.50 | 78,766.00 | 78,766.00 | .00 |
| 33-116-65-65-9-510-71200 - Compensation-OT | 675.71 | 2,295.41 | 117.25 | 1,500.00 | 1,500.00 | .00 |
| 33-116-65-65-9-510-71520 - Compensation-Substitutes | .00 | 1,038.61 | .00 | 304.00 | 304.00 | .00 |
| 33-116-65-65-9-510-72100 - FICA | 9,848.94 | 12,048.94 | 11,936.00 | 18,435.00 | 18,435.00 | .00 |
| 33-116-65-65-9-510-72210 - VRS Pension Contribution | 1,999.02 | 1,999.96 | 2,000.02 | 1,960.00 | 1,960.00 | .00 |
| 33-116-65-65-9-510-72300 - Group Health and Dental Insurance | 13,595.02 | 16,768.28 | 11,109.64 | 7,900.00 | 7,900.00 | .00 |
| 33-116-65-65-9-510-73020 - Commodity Storage Services | 1,548.55 | 1,666.55 | 1,655.16 | 2,000.00 | 2,000.00 | .00 |

Cafeteria Fund Budget

Budget Year 2025

| G/L Account - Account Description | 2021 Actual Amount | 2022 Actual Amount | 2023 Actual Amount | 2024 Adopted Budget | 2025 City Council/Board Approval | Difference Vs 2024 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 | | | | | | |
| 33-116-65-65-9-510-73037 - Contractual Services - Other | 21,327.27 | 18,139.18 | 17,936.50 | 15,718.00 | 15,718.00 | .00 |
| 33-116-65-65-9-510-73178 - Repair/Maint - POS Terminals | 5,566.40 | 12,640.36 | 7,589.68 | 3,830.00 | 3,830.00 | .00 |
| 33-116-65-65-9-510-73180 - Repair/Maint - Other Contracted | 3,583.47 | 4,896.08 | 14,953.45 | 7,000.00 | 7,000.00 | .00 |
| 33-116-65-65-9-510-75850 - Bank Charges | .00 | 28.00 | .00 | .00 | .00 | .00 |
| 33-116-65-65-9-510-76055 - Machines, Equipment and Tools < \$5,000 | .00 | .00 | 1,940.00 | .00 | .00 | .00 |
| 33-116-65-65-9-510-76110 - Supplies - Operational | 13,159.51 | 17,516.81 | 13,852.74 | 6,529.00 | 6,529.00 | .00 |
| 33-116-65-65-9-510-76120 - Food Products | 80,253.31 | 142,428.41 | 158,010.48 | 79,601.00 | 74,601.00 | (5,000.00) |
| 33-116-65-65-9-510-76530 - Computer Supplies | .00 | .00 | 1,133.13 | .00 | .00 | .00 |
| 33-116-65-65-9-510-76550 - Uniforms | 667.69 | 573.40 | 331.39 | 782.00 | 782.00 | .00 |
| 33-116-65-65-9-510-78020 - Furniture & Equipment > \$5,000 | .00 | 14,790.00 | .00 | .00 | 35,000.00 | 35,000.00 |
| 33-116-65-65-9-510-79999 - Contingencies | .00 | .00 | .00 | .00 | 25,000.00 | 25,000.00 |
| Program 510 - School Food Services Totals | \$255,001.13 | \$361,783.65 | \$362,015.94 | \$224,325.00 | \$279,325.00 | \$55,000.00 |
| Level 9 - District Wide Totals | \$255,001.13 | \$361,783.65 | \$362,015.94 | \$224,325.00 | \$279,325.00 | \$55,000.00 |
| Sub-Function 65 - Food Services Totals | \$255,001.13 | \$361,783.65 | \$362,015.94 | \$224,325.00 | \$279,325.00 | \$55,000.00 |
| Function 65 - Food Services Totals | \$255,001.13 | \$361,783.65 | \$362,015.94 | \$224,325.00 | \$279,325.00 | \$55,000.00 |
| Locations 116 - East Salem Elementary Totals | \$255,001.13 | \$361,783.65 | \$362,015.94 | \$224,325.00 | \$279,325.00 | \$55,000.00 |
| EXPENSE TOTALS | \$1,852,251.56 | \$2,355,010.49 | \$2,583,573.18 | \$2,285,696.00 | \$2,505,696.00 | \$220,000.00 |
| Fund 33 - School Cafeteria Fund Totals | | | | | | |
| REVENUE TOTALS | \$1,650,388.16 | \$2,922,971.78 | \$2,429,655.52 | \$2,285,696.00 | \$2,505,696.00 | \$220,000.00 |
| EXPENSE TOTALS | \$1,852,251.56 | \$2,355,010.49 | \$2,583,573.18 | \$2,285,696.00 | \$2,505,696.00 | \$220,000.00 |
| Fund 33 - School Cafeteria Fund Totals | (\$201,863.40) | \$567,961.29 | (\$153,917.66) | \$0.00 | \$0.00 | \$0.00 |
| Net Grand Totals | | | | | | |
| REVENUE GRAND TOTALS | \$1,650,388.16 | \$2,922,971.78 | \$2,429,655.52 | \$2,285,696.00 | \$2,505,696.00 | \$220,000.00 |
| EXPENSE GRAND TOTALS | \$1,852,251.56 | \$2,355,010.49 | \$2,583,573.18 | \$2,285,696.00 | \$2,505,696.00 | \$220,000.00 |
| Net Grand Totals | (\$201,863.40) | \$567,961.29 | (\$153,917.66) | \$0.00 | \$0.00 | \$0.00 |



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 10, 2023 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 | | | | | | | | | | 10/10/2023 | |
|--|----------------|----------------|----------------|----------------|----------------|----------------|--|--|--|---------------------------|---------------------|
| Six Year Capital Improvement Plan (CIP) for FY 2025-2030 | | | | | | | | | | | |
| October 2023 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 2025 | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 | | | | TBD | FY 2025-2030 |
| WHERE THE FUNDING WILL COME FROM: | | | | | | | | | | | Comments |
| Future Capital Reserve Funds | \$3,175,890 | \$3,186,179 | \$6,522,842 | \$2,230,661 | \$4,305,249 | \$1,429,359 | | | | \$1,635,000 | \$22,485,180 |
| Cafeteria Fund Balance | \$41,386 | \$52,028 | \$32,689 | \$23,370 | \$24,071 | \$24,793 | | | | \$0 | \$198,337 |
| | \$3,217,276 | \$3,238,207 | \$6,555,531 | \$2,254,031 | \$4,329,320 | \$1,454,152 | | | | \$1,635,000 | \$22,683,517 |
| | | | | | | | | | | | \$22,683,517 |
| WHERE THE FUNDING WILL BE SPENT: | | | | | | | | | | | |
| Category 1: Recurring Projects | YR 1 | YR 2 | YR 3 | YR 4 | YR 5 | YR 6 | | | | Total | |
| | FY 2025 | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 | | | | TBD | FY 2025-2030 |
| General System-Wide Roof Replacement on Regular Schedule | \$944,514 FCR | \$605,000 FCR | \$575,000 FCR | \$592,250 FCR | \$610,018 FCR | \$628,319 FCR | | | | | \$3,955,101 |
| Two School Buses Annually | \$270,000 FCR | \$278,100 FCR | \$286,443 FCR | \$295,036 FCR | \$303,887 FCR | \$313,004 FCR | | | | | \$1,746,470 |
| School Technology-Infrastructure | | \$50,000 FCR | | | \$50,000 FCR | | | | | | \$100,000 |
| School Technology-Computer Replacement | \$304,532 FCR | \$313,668 FCR | \$323,078 FCR | \$332,770 FCR | \$342,753 FCR | \$353,036 FCR | | | | | \$1,969,837 |
| School Technology-General - Other Computer/Smart Board Replacement | \$100,000 FCR | \$100,000 FCR | \$100,000 FCR | | | \$100,000 FCR | | | | | \$400,000 |
| Cafeteria/Kitchen Equipment Replacement | \$21,386 FCR | \$22,028 FCR | \$22,689 FCR | \$23,370 FCR | \$24,071 FCR | \$24,793 FCR | | | | | \$138,337 |
| Division Vehicle Replacement | | | \$35,000 FCR | | | \$35,000 FCR | | | | | \$70,000 |
| Category 2: Future standalone projects | | | | | | | | | | | |
| Band Instrument Replacement ** | | \$60,000 FCR | | | | | | | | | \$60,000 |
| GPS for Buses ** | | | | \$94,000 FCR | | | | | | | \$94,000 |
| Calculator Replacement at Secondary levels | | \$20,000 FCR | | | | | | | | | \$20,000 |
| Reseal Tennis Courts at SHS ** | | \$10,000 FCR | | | | | | | | | \$10,000 |
| Repave Tennis Courts at SHS | \$50,000 FCR | | | | | | | | | | \$50,000 |
| Grand Piano & Risers at SHS ** | | \$28,000 FCR | | | | | | | | | \$28,000 |
| Lockers in PE locker rooms at ALMS ** | | | \$75,000 FCR | | | | | | | | \$75,000 |
| 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 |
| Scoreboard @ Carver ** | | | \$15,000 FCR | | | | | | | | \$15,000 |
| 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 | | | | | | | | | | 10/10/2023 | |
|--|-----------|-----------|-----------|-----------|-----------|---------|----------|--------------|-----------|---------------------------|--|
| Six Year Capital Improvement Plan (CIP) for FY 2025-2030 | | | | | | | | | | | |
| October 2023 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 | | Comments | | |
| | FY 2025 | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 | TBD | FY 2025-2030 | | | |
| Transportation Office Interior Renovations | | | \$37,500 | FCR | | | | | \$37,500 | | |
| 3 Phase Replacement of Fitness Center Equipment at SHS | \$15,960 | FCR | \$35,255 | FCR | \$16,400 | FCR | | | \$67,615 | | |
| 2 Phase Replacement of Fitness Equipment at ALMS | | | | | \$15,000 | FCR | \$15,000 | FCR | \$30,000 | | |
| Walking Path Repairs at West** | | | \$50,000 | FCR | | | | | \$50,000 | | |
| GW Carver Wiring Upgrade (IT) | | \$288,000 | FCR | | | | | | \$288,000 | | |
| Phase II Field House Fitness Equipment Replacement | \$55,000 | FCR | | | | | | | \$55,000 | | |
| Locker Room Updates for Welding Department at SHS | \$100,000 | FCR | | | | | | | \$100,000 | | |
| Remodel Track Field House at SHS** | | \$300,000 | FCR | | | | | | \$300,000 | | |
| Painting at SHS in CTE & Hallways** | | | \$200,000 | FCR | | | | | \$200,000 | | |
| Pavilion above Tennis Courts at SHS** | | | | \$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** | \$20,000 | FCR | \$40,000 | FCR | | | | | \$60,000 | | |
| 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 | | |
| Walking path renovation & repair at West** | | \$50,000 | FCR | | | | | | \$50,000 | | |
| 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 | | |
| NEW: Archway installed by Front Gate at SHS ** | | | | \$60,000 | FCR | | | | \$60,000 | | |
| NEW: Brick Wall Painted in Commons at SHS ** | \$10,000 | FCR | | | | | | | \$10,000 | | |
| NEW : Re-Tiling of Cafeteria Floor at ALMS ** | \$75,000 | FCR | | | | | | | \$75,000 | | |
| NEW: Painting & Rehabilitation of ALMS Classrooms ** | \$50,000 | FCR | | | | | | | \$50,000 | | |
| NEW: Replace Tile in Room 119 at ALMS | \$10,000 | FCR | | | | | | | \$10,000 | | |

| Salem City Schools | | | | | | | | | | 10/10/2023 | | |
|---|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|--|--|--|---------------------------|-----------------------|----------|
| Six Year Capital Improvement Plan (CIP) for FY 2025-2030 | | | | | | | | | | | | |
| October 2023 School Board Meeting | | | | | | | | | | Attachment B | | |
| Inflation factor | | | | | | | | | | | | |
| 1.03 | | | | | | | | | | TBD=Date To Be Determined | | |
| | YR 1 FY 2025 | YR 2 FY 2026 | YR 3 FY 2027 | YR 4 FY 2028 | YR 5 FY 2029 | YR 6 FY 2030 | | | | TBD | Total FY 2025-2030 | Comments |
| NEW: Safety Needs: 2nd AIPHONE JK-1 MD Installation at West & Gate to Enclose Garden/Outside at East ** | \$13,000 | FCR | | | | | | | | | \$13,000 | |
| NEW: Carpet Replacement in Classrooms at West | \$12,322 | FCR | | | | | | | | | \$12,322 | |
| NEW: Painting of Classrooms & Cafeteria at West ** | \$14,000 | FCR | | | | | | | | | \$14,000 | |
| NEW: Transportation office vertical expansion ** | | | | \$85,000 | FCR | | | | | | \$85,000 | |
| NEW: Division Cat6 Incremental Installation/replacement Phase II ** | \$51,750 | FCR | | | | | | | | | \$51,750 | |
| NEW: Replacement of SHS Projector in Auditorium | \$20,000 | FCR | | | | | | | | | \$20,000 | |
| NEW: SHS CADD/Robotics (room 2421) System Replacements ** | \$57,500 | FCR | | | | | | | | | \$57,500 | |
| NEW: Replacement of ALMS Business Lab Computers ** | \$65,000 | FCR | | | | | | | | | \$65,000 | |
| NEW: Cooling of MDF/IDF Closets Phase II | \$92,924 | FCR | | | | | | | | | \$92,924 | |
| NEW: Update gas lines in Chemistry Classrooms at SHS (3) | \$15,000 | FCR | | | | | | | | | \$15,000 | |
| NEW: Refurbish Track Stand & Area at SHS Track Field ** | | | \$25,000 | FCR | | | | | | | \$25,000 | |
| NEW: Division Replacement of Smoke & Duct Detectors Phase II | \$10,000 | FCR | | | | | | | | | \$10,000 | |
| NEW: Add Blacktop & Parking at End of Field at Carver ** | \$10,000 | FCR | | | | | | | | | \$10,000 | |
| NEW: Replacement of Crossing Guard Shacks (3) | \$20,000 | FCR | | | | | | | | | \$20,000 | |
| NEW: Replacement Timeclocks for HR/Payroll | \$38,388 | FCR | | | | | | | | | \$38,388 | |
| Replace Chiller #2 at SHS Phase I | \$420,000 | FCR | | | | | | | | | \$420,000 | |
| East Salem Air Handler Replacement | | | \$135,000 | FCR | | | | | | | \$135,000 | |
| Replace Air Cooled Chiller at Central | | | | \$70,000 | FCR | | | | | | \$70,000 | |
| Replace Gym A/C Unit at East | | | \$250,000 | FCR | | | | | | | \$250,000 | |
| Replace 2 Split System units @ West Salem Gym Phase II | \$85,000 | FCR | | | | | | | | | \$85,000 | |
| Replace Boilers at West Salem Phase I | | | | \$120,000 | FCR | | | | | | \$120,000 | |
| Upsize AHU in Section D at ALMS | | | | \$200,000 | FCR | | | | | | \$200,000 | |
| Replace Boilers at Carver | | | | \$120,000 | FCR | | | | | | \$120,000 | |

| Salem City Schools | | | | | | | | | | | 10/10/2023 | | |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-----------------------|----------|--|---------------------------|---------------------|-------------------|
| Six Year Capital Improvement Plan (CIP) for FY 2025-2030 | | | | | | | | | | | | | |
| October 2023 School Board Meeting | | | | | | | | | | | Attachment B | | |
| Inflation factor | | | | | | | | | | | | | |
| 1.03 | | | | | | | | | | | TBD=Date To Be Determined | | |
| | YR 1 FY 2025 | YR 2 FY 2026 | YR 3 FY 2027 | YR 4 FY 2028 | YR 5 FY 2029 | YR 6 FY 2030 | TBD | Total FY 2025-2030 | Comments | | | | |
| Replace Makeup Air units (3) at ALMS West Salem Office Roof Top Unit | \$30,000 | FCR | | | | | | \$475,000 | FCR | | | \$475,000 | |
| Replace Boilers at West Salem Phase II | | | | \$120,000 | FCR | | | \$120,000 | | | | \$120,000 | |
| Replace Chiller #2 at SHS Phase II | | | | \$460,000 | FCR | | | \$460,000 | | | | \$460,000 | |
| East Walk-in Freezer (evap/condenser/compressor) | | | \$10,000 | FCR | | | | \$10,000 | | | | \$10,000 | Café Fund Balance |
| SHS Domestic Water Heater for Kitchen | \$20,000 | FCR | | | | | | \$20,000 | | | | \$20,000 | Café Fund Balance |
| SHS Walk-in Refrigerator (evap/condenser/compressor) | | \$15,000 | FCR | | | | | \$15,000 | | | | \$15,000 | Café Fund Balance |
| SHS Walk-in Freezer (evap/condenser/compressor) | | \$15,000 | FCR | | | | | \$15,000 | | | | \$15,000 | Café Fund Balance |
| Category 3: Future Projects which might become part of a school-wide renovation | | | | | | | | | | | | | |
| None | | | | | | | | \$0 | | | | \$0 | |
| Category 4: School-Wide Renovations TBD | | | | | | | | | | | | | |
| None | | | | | | | | \$0 | | | | \$0 | |
| Category 5: Partial School Renovations | | | | | | | | | | | | | |
| NEW: Facility Planning Study | \$60,000 | FCR | | | | | | \$60,000 | | | | \$60,000 | |
| West Salem Elementary School Improvements | | | \$3,873,421 | BD | | | | \$3,873,421 | | | | \$3,873,421 | (1) |
| East Salem Elementary School Improvements | | | | | \$2,783,591 | BD | | \$2,783,591 | | | | \$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 | \$3,217,276 | \$3,238,207 | \$6,555,531 | \$2,254,031 | \$4,329,320 | \$1,454,152 | \$1,635,000 | \$22,683,517 | | | | \$22,683,517 | |
| | | | | | | | | | | | | Cross footing | \$22,683,517 |
| (1) Amounts for West and East are from a 2021 Assessment completed by RRRM. 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 RRRM. | | | | | | | | | | | | | |
| 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 | | | | | | | | | | | | | |



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Informational

Back of Tab

Salem City Schools

Student Enrollment Projection Methodology

ADM (Average Daily Membership)

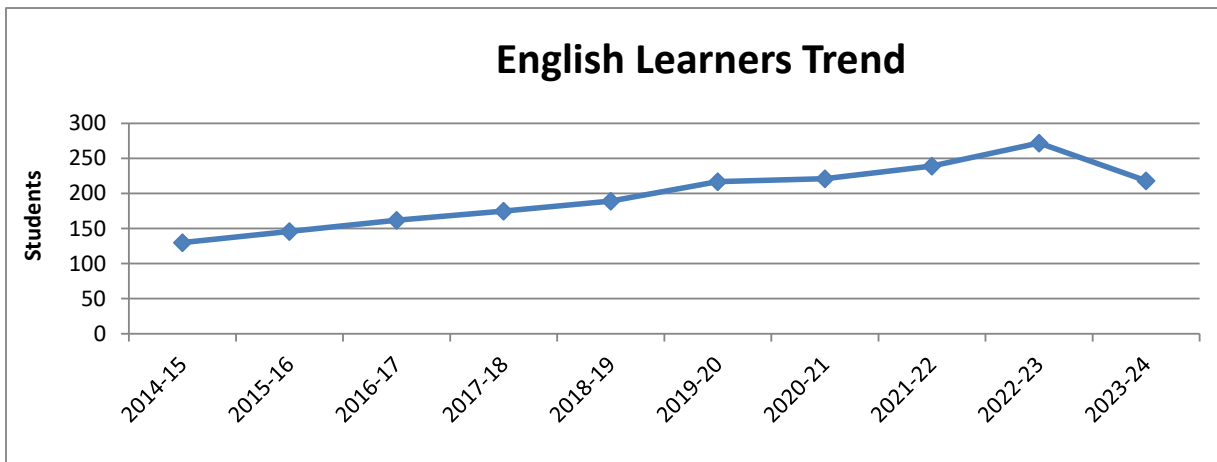
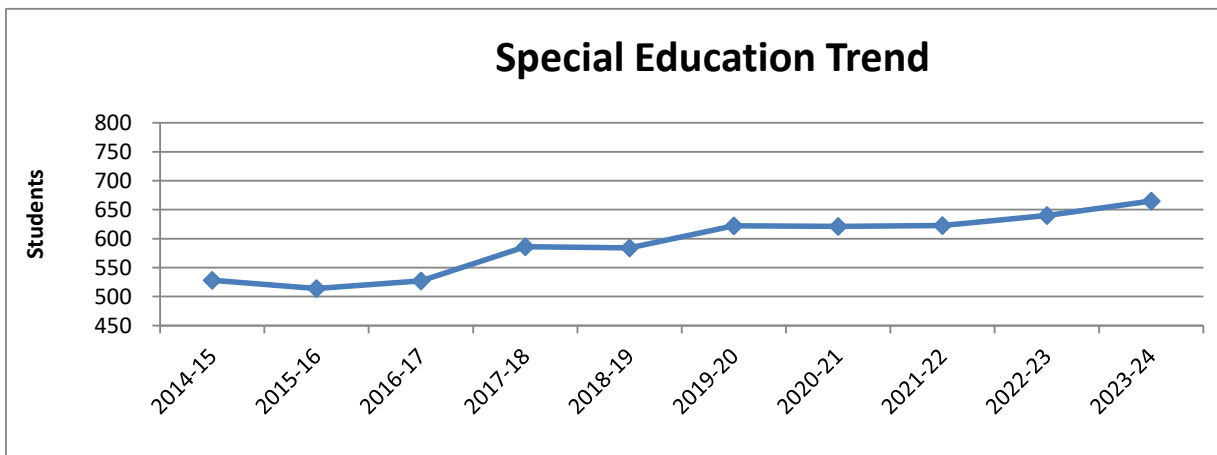
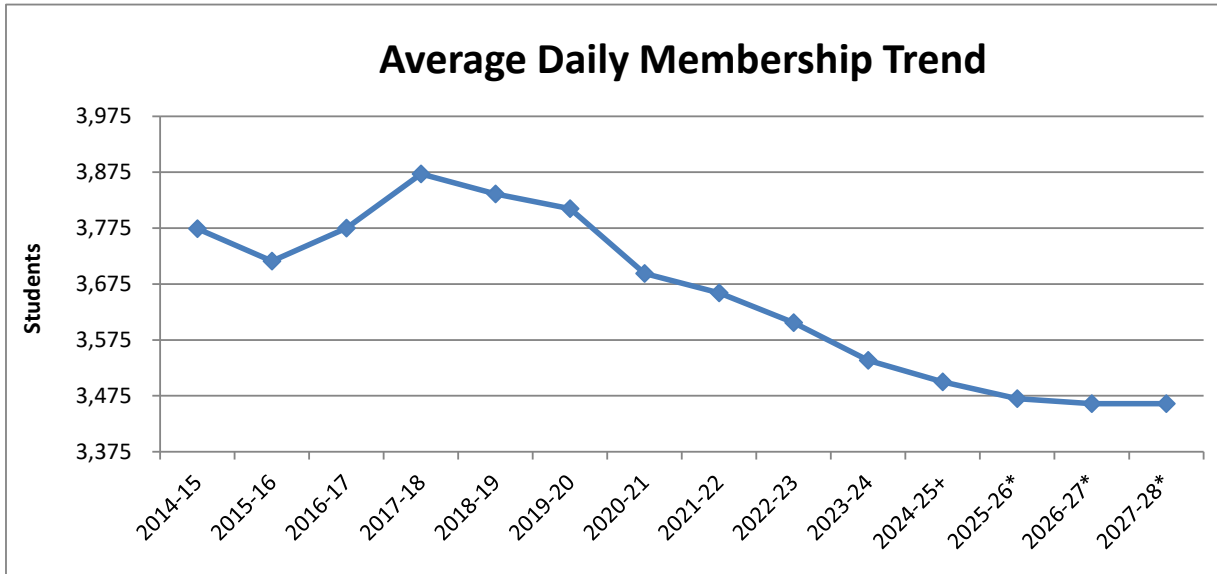
Average daily membership is determined by dividing the total aggregate daily membership by the number of days school was in session, from the first day of the school year through the last school day in March (ie. March 31st). In essence, ADM is more than just how many students are enrolled on March 31st,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

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

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

The school division obtained a third-party enrollment forecast which predicts a modest decrease in enrollment the next few years due to lower birth rates. The March 31, 2024 ADM was 4,140.67, which was 534.42 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's continuing in FY25, but the decision to continue the Academy was not decided on at budget time. The Virtual Virginia Academy students have been removed from the ADM for uniformity in the subsequent charts. Using the cohort survival method, including the ongoing kindergarten enrollment for SY 2024-2025, this budget was prepared using an ADM of 3,500.

Salem City Schools
Student Enrollment Trends



+ Budget
* Forecast

Salem City Schools Student Enrollment

| Fiscal Year | Method | September Enrollment | Average Daily Membership ¹ | Annual Growth | Special Education Enrollment ² | EL Enrollment ³ |
|-------------|----------|----------------------|---------------------------------------|---------------|---|----------------------------|
| 2012-13 | Actual | 3,785 | 3,779 | -1.6% | 517 | 95 |
| 2013-14 | Actual | 3,766 | 3,761 | -0.5% | 505 | 87 |
| 2014-15 | Actual | 3,783 | 3,774 | 0.3% | 528 | 130 |
| 2015-16 | Actual | 3,738 | 3,716 | -1.5% | 514 | 146 |
| 2016-17 | Actual | 3,780 | 3,775 | 1.6% | 527 | 162 |
| 2017-18 | Actual | 3,864 | 3,872 | 2.6% | 586 | 175 |
| 2018-19 | Actual | 3,844 | 3,836 | -0.9% | 584 | 189 |
| 2019-20 | Actual | 3,825 | 3,810 | -0.7% | 622 | 217 |
| 2020-21 | Actual | 3,761 | 3,694 | -3.1% | 621 | 221 |
| 2021-22 | Actual | 3,724 | 3,659 | -1.0% | 623 | 239 |
| 2022-23 | Actual | 3,677 | 3,606 | -1.5% | 640 | 272 |
| 2023-24 | Actual | 3,593 | 3,539 | -1.9% | 665 | 218 |
| 2024-25 | Budgeted | - | 3,500 | -2.9% | | |
| 2025-26 | Forecast | - | 3,470 | -0.9% | | |
| 2026-27 | Forecast | - | 3,461 | -0.3% | | |
| 2027-28 | Forecast | - | 3,421 | -1.2% | | |

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

² Source: December 1 Special Education Child Count

³ Source: Fall Verification Report

Salem City Schools
 Student Enrollment by School as of September

| Schools | 2014-15 | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 | 2023-24 |
|------------------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| Salem High | 1,187 | 1,170 | 1,188 | 1,278 | 1,281 | 1,258 | 1,268 | 1,251 | 1,228 | 1,229 |
| Andrew Lewis Middle | 901 | 898 | 893 | 914 | 942 | 916 | 927 | 889 | 896 | 869 |
| East Salem Elementary | 416 | 419 | 413 | 387 | 397 | 406 | 382 | 379 | 374 | 343 |
| G W Carver Elementary | 444 | 461 | 462 | 431 | 422 | 431 | 429 | 427 | 415 | 397 |
| South Salem Elementary | 412 | 394 | 397 | 420 | 419 | 401 | 363 | 379 | 365 | 362 |
| West Salem Elementary | 423 | 396 | 427 | 439 | 426 | 460 | 392 | 399 | 399 | 393 |
| Total Enrollment | 3,783 | 3,738 | 3,780 | 3,869 | 3,887 | 3,872 | 3,761 | 3,724 | 3,677 | 3,593 |

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

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

Salem City Schools

Non-Resident Enrollment by School as of September 2023

| Grade | Elementary | | | | Middle | High | Totals |
|---------------|------------|-----------|-----------|-----------|--------------|------------|------------|
| | East | GW Carver | South | West | Andrew Lewis | Salem | |
| K | 3 | 3 | 3 | 7 | | | 16 |
| 1 | 1 | 3 | 1 | 4 | | | 9 |
| 2 | 5 | 4 | 7 | 4 | | | 20 |
| 3 | 2 | 4 | 3 | 4 | | | 13 |
| 4 | 4 | 3 | 4 | 2 | | | 13 |
| 5 | 5 | 11 | 7 | 1 | | | 24 |
| 6 | | | | | 24 | | 24 |
| 7 | | | | | 22 | | 22 |
| 8 | | | | | 22 | | 22 |
| 9 | | | | | | 27 | 27 |
| 10 | | | | | | 28 | 28 |
| 11 | | | | | | 37 | 37 |
| 12 | | | | | | 27 | 27 |
| Totals | 20 | 28 | 25 | 22 | 68 | 119 | 282 |

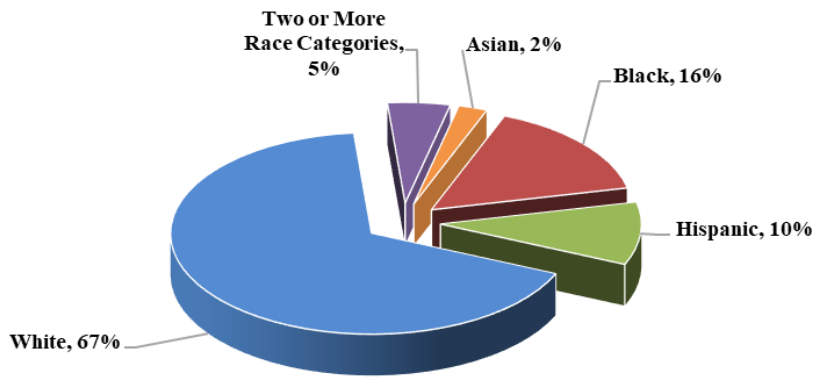
The number of non-resident students for 2023 is 282 compared to 326 in 2022. Non-resident students comprise 7.8% of the total funded membership and are generally evenly distributed by grade level. The presence of non-resident students helps small school divisions to deal with demographic variations that 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.

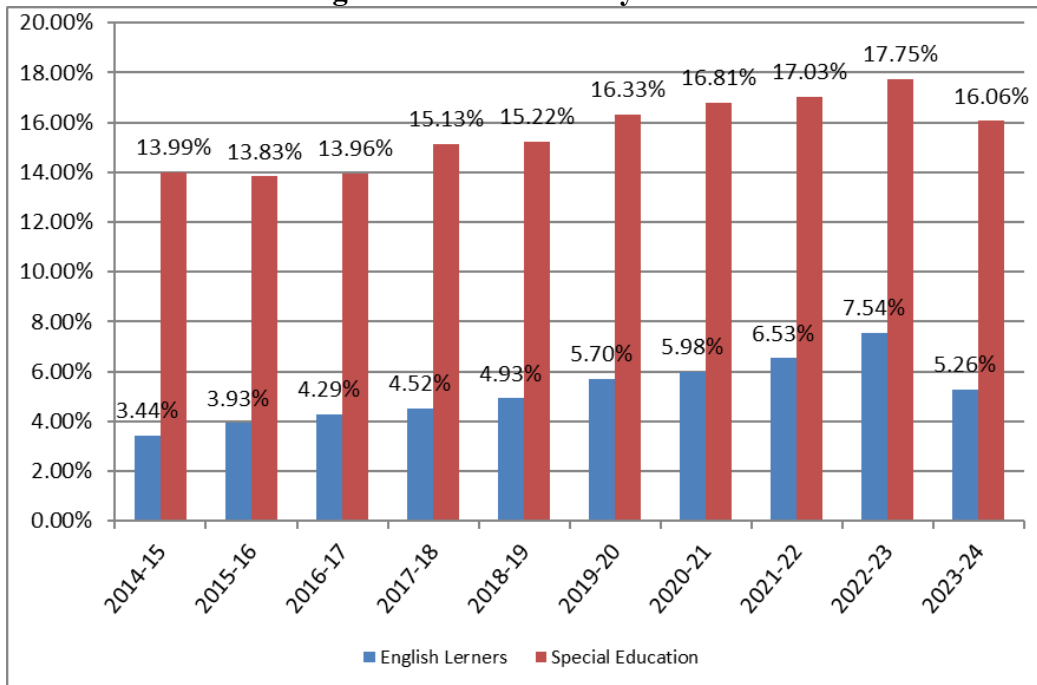
Salem City Schools Student Demographics

Salem City Schools is the 65th largest of 132 school divisions in Virginia. Student demographics are anticipated to remain fairly constant. Special education students have increased since FY15 and represents approximately 16% of the total student enrollment. The number of students who are supported by the English Learners (EL) has increased since FY15 and represents approximately 5.26% of the total student population. The number of students eligible for free and reduced breakfast and lunch is approximately 55% division wide. The ethnic composition of Salem City Schools' student enrollment as of September 30, 2023 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 2024

| 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 | 289 | 74 | 26% | 140 | 48% | 95.9% |

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

Salem City Schools
School Accreditation

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

Source: Assistant Superintendent

Salem City Schools
Standards of Learning Test Scores Comparison

| COURSE | 2014 | | 2015 | | 2016 | | 2017 | | 2018 | | 2019 | | 2020 | | 2021 | | 2022 | | 2023 | |
|-------------------------|----------|-------|----------|-------|----------|-------|----------|-------|----------|-------|----------|-------|----------|-------|----------|-------|----------|-------|----------|-------|
| | DISTRICT | STATE | DISTRICT | STATE | DISTRICT | STATE | DISTRICT | STATE | DISTRICT | STATE | DISTRICT | STATE | DISTRICT | STATE | DISTRICT | STATE | DISTRICT | STATE | DISTRICT | STATE |
| Grade 3 English Reading | 78 | 69 | 85 | 75 | 83 | 76 | 81 | 75 | 77 | 72 | 80 | 71 | * | * | 64 | 61 | 72 | 68 | 79 | 66 |
| Grade 3 Mathematics | 75 | 67 | 85 | 74 | 86 | 77 | 83 | 75 | 80 | 73 | 86 | 82 | * | * | 60 | 54 | 78 | 67 | 83 | 69 |
| Grade 3 History | 93 | 86 | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | * | * | n/a | n/a | n/a | n/a | n/a | n/a |
| Grade 3 Science | 88 | 83 | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | * | * | n/a | n/a | n/a | n/a | n/a | n/a |
| Grade 4 English Reading | 79 | 70 | 84 | 77 | 84 | 77 | 84 | 79 | 77 | 76 | 77 | 75 | * | * | 75 | 68 | 70 | 72 | 79 | 73 |
| Grade 4 Mathematics | 86 | 80 | 88 | 84 | 91 | 83 | 88 | 81 | 83 | 79 | 83 | 83 | * | * | 68 | 56 | 66 | 66 | 78 | 70 |
| VA Studies | 92 | 85 | 93 | 87 | 89 | 87 | 87 | 87 | 87 | 85 | 80 | 81 | * | * | n/a | n/a | n/a | n/a | n/a | n/a |
| Grade 5 English Reading | 82 | 73 | 83 | 79 | 88 | 81 | 83 | 81 | 83 | 80 | 77 | 78 | * | * | 70 | 66 | 74 | 72 | 68 | 71 |
| Grade 5 English Writing | 71 | 71 | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | * | * | n/a | n/a | n/a | n/a | n/a | n/a |
| Grade 5 Mathematics | 76 | 73 | 85 | 79 | 79 | 79 | 78 | 79 | 83 | 77 | 88 | 81 | * | * | 63 | 51 | 74 | 64 | 76 | 67 |
| Grade 5 Science | 81 | 73 | 86 | 79 | 83 | 81 | 79 | 79 | 85 | 79 | 79 | 79 | * | * | 57 | 50 | 68 | 61 | 67 | 66 |
| Grade 6 English Reading | 80 | 73 | 84 | 76 | 85 | 77 | 82 | 78 | 79 | 80 | 83 | 77 | * | * | 71 | 69 | 72 | 70 | 76 | 71 |
| Grade 6 Mathematics | 73 | 76 | 80 | 83 | 88 | 82 | 77 | 82 | 71 | 79 | 71 | 78 | * | * | 57 | 45 | 74 | 57 | 74 | 61 |
| Grade 6 US History I | 83 | 81 | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | * | * | n/a | n/a | n/a | n/a | n/a | n/a |
| Grade 7 English Reading | 82 | 76 | 91 | 81 | 87 | 82 | 88 | 82 | 80 | 81 | 80 | 79 | * | * | 68 | 71 | 70 | 72 | 79 | 70 |
| Grade 7 Mathematics | 74 | 65 | 85 | 72 | 84 | 72 | 74 | 71 | 65 | 69 | 70 | 78 | * | * | 42 | 45 | 66 | 55 | 73 | 59 |
| Grade 7 US History II | 84 | 81 | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a | * | * | n/a | n/a | n/a | n/a | n/a | n/a |
| Grade 8 English Reading | 72 | 70 | 81 | 75 | 82 | 75 | 81 | 76 | 79 | 77 | 77 | 76 | * | * | 77 | 69 | 76 | 72 | 76 | 71 |
| Grade 8 English Writing | 72 | 70 | 76 | 72 | 78 | 71 | 77 | 73 | 77 | 73 | 78 | 70 | * | * | n/a | n/a | n/a | n/a | n/a | n/a |
| Grade 8 Mathematics | 77 | 67 | 86 | 74 | 69 | 73 | 72 | 74 | 63 | 71 | 75 | 77 | * | * | 25 | 43 | 64 | 57 | 60 | 60 |
| Grade 8 Civics | 83 | 83 | 92 | 86 | 87 | 87 | 87 | 87 | 85 | 86 | 79 | 82 | * | * | n/a | 61 | 71 | 70 | 79 | 73 |
| Grade 8 Science | 85 | 74 | 87 | 78 | 87 | 79 | 88 | 79 | 87 | 78 | 84 | 78 | * | * | 62 | 58 | 72 | 61 | 68 | 62 |

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 | 2014 | | 2015 | | 2016 | | 2017 | | 2018 | | 2019 | | 2020 | | 2021 | | 2022 | | 2023 | |
|-------------------------------|----------|-------|----------|-------|----------|-------|----------|-------|----------|-------|----------|-------|----------|-------|----------|-------|----------|-------|----------|-------|
| | 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 | 93 | 90 | 91 | 89 | 91 | 89 | 91 | 87 | 91 | 87 | 91 | 86 | * | * | 91 | 81 | 86 | 85 | 89 | 85 |
| End of Course English Writing | 90 | 84 | 88 | 83 | 88 | 83 | 87 | 84 | 82 | 84 | < | 81 | * | * | 78 | 76 | < | 74 | < | 76 |
| Algebra I | 81 | 79 | 90 | 82 | 83 | 83 | 89 | 82 | 82 | 81 | 83 | 86 | * | * | 61 | 63 | 90 | 80 | 91 | 82 |
| Algebra II | 81 | 82 | 98 | 87 | 99 | 89 | 98 | 90 | 93 | 89 | 98 | 91 | * | * | 95 | 78 | 93 | 86 | 93 | 86 |
| Geometry | 86 | 77 | 90 | 80 | 86 | 80 | 91 | 78 | 80 | 77 | 83 | 83 | * | * | 82 | 73 | 96 | 80 | 89 | 78 |
| Earth Science | 91 | 83 | 93 | 83 | 97 | 84 | 93 | 82 | 84 | 81 | 91 | 81 | * | * | 72 | 67 | 84 | 72 | 83 | 67 |
| Biology | 89 | 83 | 92 | 84 | 89 | 84 | 90 | 82 | 89 | 82 | 86 | 83 | * | * | 73 | 66 | 75 | 70 | 85 | 72 |
| Chemistry | 95 | 87 | 100 | 88 | 98 | 88 | 96 | 89 | 93 | 89 | 91 | 88 | * | * | 90 | 52 | 99 | 64 | < | 37 |
| World History I | 93 | 85 | 98 | 85 | 95 | 84 | 93 | 85 | 92 | 82 | 82 | 80 | * | * | 40 | 53 | 36 | 66 | 47 | 66 |
| World History II | 96 | 86 | 94 | 87 | 95 | 86 | 95 | 87 | 89 | 84 | 57 | 81 | * | * | 26 | 44 | 56 | 48 | 30 | 30 |
| World Geography | 88 | 86 | 88 | 86 | 88 | 86 | 86 | 83 | 85 | 82 | 83 | 80 | * | * | < | 58 | 64 | 66 | 67 | 67 |
| VA/US History | 96 | 87 | 90 | 87 | 91 | 86 | 92 | 86 | 89 | 84 | 72 | 68 | * | * | 46 | 29 | 53 | 38 | 43 | 38 |

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 2023 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 | FY22-23 Per Pupil Cost |
|--------------------------|-------------------------|----------------------|-------------------------|----------------------|-------------------------|----------------------|-------------------------|---------------------|------------------------|
| Salem | 79 | 83 | 79 | 78 | 68 | 76 | 67 | N/A | \$15,508 |
| Bedford County | 71 | 77 | 77 | 75 | 74 | 72 | 70 | 2 | 13,719 |
| Botetourt County | 84 | 83 | 87 | 86 | 81 | 81 | 75 | 6 | 14,204 |
| Craig County | 47 | 56 | 60 | 53 | 53 | 44 | 47 | 0 | 18,084 |
| Floyd County | 60 | 68 | 69 | 59 | 62 | 61 | 60 | 0 | 16,682 |
| Franklin County | 71 | 75 | 74 | 77 | 74 | 81 | 68 | 3 | 15,644 |
| Montgomery County | 70 | 76 | 79 | 78 | 76 | 76 | 72 | 2 | 14,049 |
| Roanoke City | 48 | 48 | 53 | 55 | 51 | 52 | 46 | 0 | 18,751 |
| Roanoke County | 77 | 81 | 85 | 81 | 79 | 80 | 77 | 5 | 14,535 |
| Commonwealth of Virginia | 66 | 69 | 73 | 70 | 71 | 67 | 66 | 1 | 16,672 |

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 | FY22-23 Per Pupil Cost |
|-----------------|-------------------------|----------------------|-------------------------|----------------------|-------------------------|----------------------|-------------------------|---------------------|------------------------|
| Salem | 79 | 83 | 79 | 78 | 68 | 76 | 67 | N/A | \$15,508 |
| Charlottesville | 63 | 59 | 70 | 64 | 62 | 50 | 50 | 0 | 20,152 |
| Fredericksburg | 44 | 54 | 52 | 50 | 54 | 50 | 39 | 0 | 19,499 |
| Hopewell | 39 | 39 | 57 | 48 | 57 | 53 | 50 | 0 | 17,120 |
| Winchester | 55 | 50 | 59 | 55 | 59 | 59 | 53 | 0 | 18,768 |

Salem City Schools comparison to similar sized city school divisions.

Salem City Schools
Standards of Learning (SOL) Comparison by School Division
Middle Schools – Spring 2023 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 | FY22-23 Per Pupil Cost |
|--------------------------|-------------------------|----------------------|-------------------------|----------------------|-------------------------|----------------------|-------------------------|---------------------|------------------------|
| Salem | 76 | 74 | 79 | 73 | 76 | 60 | 68 | N/A | \$15,508 |
| Bedford County | 74 | 66 | 73 | 51 | 69 | 61 | 61 | 1 | 13,719 |
| Botetourt County | 83 | 85 | 84 | 86 | 80 | 81 | 70 | 7 | 14,204 |
| Craig County | 68 | 40 | 65 | 58 | 61 | 65 | 65 | 0 | 18,084 |
| Floyd County | 72 | 54 | 74 | 66 | 65 | 58 | 50 | 0 | 16,682 |
| Franklin County | 76 | 68 | 71 | 78 | 69 | 64 | 67 | 2 | 15,644 |
| Montgomery County | 71 | 52 | 70 | 61 | 75 | 71 | 57 | 1 | 14,049 |
| Roanoke City | 48 | 41 | 49 | 29 | 56 | 27 | 41 | 0 | 18,751 |
| Roanoke County | 81 | 81 | 79 | 85 | 77 | 73 | 69 | 6 | 14,535 |
| Commonwealth of Virginia | 71 | 61 | 70 | 59 | 71 | 60 | 62 | 0 | 16,672 |

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 | FY22-23 Per Pupil Cost |
|-----------------|-------------------------|----------------------|-------------------------|----------------------|-------------------------|----------------------|-------------------------|---------------------|------------------------|
| Salem | 76 | 74 | 79 | 73 | 76 | 60 | 68 | N/A | \$15,508 |
| Charlottesville | 58 | 49 | 66 | 57 | 54 | 23 | 42 | 0 | 20,152 |
| Fredericksburg | 59 | 27 | 55 | 32 | 53 | 31 | 37 | 0 | 19,499 |
| Hopewell | 48 | 22 | 45 | 44 | 52 | 33 | 32 | 0 | 17,120 |
| Winchester | 54 | 41 | 50 | 58 | 58 | 67 | 49 | 1 | 18,768 |

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 2023 Testing

| Division | Reading (EOC) | Algebra I | Geometry | Algebra II | Earth Science | Biology | Chemistry | # higher than Salem | FY22-23 Per Pupil Cost |
|--------------------------|---------------|-----------|-----------|------------|---------------|-----------|-------------|---------------------|------------------------|
| Salem | 89 | 91 | 89 | 93 | 83 | 85 | < | N/A | \$15,508 |
| Bedford County | 90 | 82 | 84 | 95 | 65 | 65 | < | 2 | 13,719 |
| Botetourt County | 89 | 92 | 94 | 100 | 85 | 75 | 77 | 4 | 14,204 |
| Craig County | 74 | 73 | 94 | < | < | 73 | < | 1 | 18,084 |
| Floyd County | 89 | 93 | 94 | < | 33 | 82 | < | 2 | 16,682 |
| Franklin County | 84 | 81 | 84 | 100 | 44 | 69 | < | 1 | 15,644 |
| Montgomery County | 88 | 92 | 94 | 98 | 70 | 81 | < | 3 | 14,049 |
| Roanoke City | 72 | 70 | 57 | 87 | 72 | 61 | 30 | 0 | 18,751 |
| Roanoke County | 92 | 94 | 91 | 98 | 80 | 78 | < | 4 | 14,535 |
| Commonwealth of Virginia | 85 | 82 | 78 | 83 | 67 | 72 | 37 | 0 | 16,672 |

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 | FY22-23 Per Pupil Cost |
|-----------------|---------------|-----------|-----------|------------|---------------|-----------|-------------|---------------------|------------------------|
| Salem | 89 | 91 | 89 | 93 | 83 | 85 | < | N/A | \$15,508 |
| Charlottesville | 80 | 84 | 78 | 94 | < | 70 | 70 | 1 | 20,152 |
| Fredericksburg | 78 | 75 | 63 | 92 | 33 | 49 | < | 0 | 19,499 |
| Hopewell | 73 | 74 | 53 | 52 | 66 | 47 | 15 | 0 | 17,120 |
| Winchester | 77 | 72 | 57 | 100 | 66 | 50 | 7 | 1 | 18,768 |

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 2023 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 | FY22-23 Per Pupil Cost |
|----------------|--------------|---------------------|-----------|---------------------|--------------------|------------------------|-----------------------|-----------------------|-----------|-----------|-------------|------------|------------|--------------------------------|------------------------|
| Salem | 49.10 | 78 | 79 | 49 | 42 | 66 | 65 | 67 | 49 | 63 | 70 | 69 | 76 | N/A | \$15,508 |
| Bedford | 55.44 | 75 | 72 | 44 | 56 | 63 | 62 | 67 | 43 | 52 | 59 | 56 | 64 | 1 | 13,719 |
| Botetourt | 35.48 | 84 | 86 | 55 | 26 | 74 | 76 | 65 | 62 | 46 | 77 | 81 | 72 | 8 | 14,204 |
| Craig | 75.83 | 61 | 59 | 34 | n/a | 57 | < | < | 32 | n/a | 55 | < | < | 0 | 18,084 |
| Floyd | 74.39 | 71 | 69 | 32 | 20 | 64 | < | 62 | 36 | 20 | 60 | < | 57 | 0 | 16,682 |
| Franklin | 73.92 | 74 | 76 | 37 | 45 | 67 | 61 | 71 | 40 | 58 | 68 | 66 | 70 | 3 | 15,644 |
| Montgomery | 41.01 | 76 | 76 | 34 | 38 | 58 | 54 | 65 | 38 | 58 | 58 | 49 | 67 | 0 | 14,049 |
| Roanoke City | n/a | 53 | 50 | 28 | 19 | 46 | 41 | 46 | 29 | 35 | 43 | 37 | 48 | 0 | 18,751 |
| Roanoke County | 40.95 | 82 | 84 | 51 | 47 | 73 | 66 | 75 | 55 | 64 | 77 | 70 | 80 | 12 | 14,535 |
| Virginia | 55.11 | 73 | 69 | 44 | 32 | 59 | 60 | 59 | 43 | 41 | 55 | 54 | 56 | 0 | 16,672 |

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 | FY22-23 Per Pupil Cost |
|-----------------|--------------|---------------------|-----------|-------------|--------------------|------------------------|-----------------------|-----------------------|-----------|-----------|-------------|------------|------------|--------------------------------|------------------------|
| Salem | 49.10 | 78 | 79 | 49 | 42 | 66 | 65 | 67 | 49 | 63 | 70 | 69 | 76 | N/A | \$15,508 |
| Charlottesville | 68.10 | 65 | 60 | 41 | 19 | 44 | 42 | 53 | 34 | 32 | 41 | 34 | 53 | 0 | 20,152 |
| Fredericksburg | 83.30 | 56 | 48 | 31 | 26 | 47 | 53 | 47 | 24 | 35 | 41 | 41 | 41 | 0 | 19,499 |
| Hopewell | 79.27 | 53 | 47 | 29 | 29 | 53 | 49 | 55 | 25 | 38 | 47 | 44 | 46 | 0 | 17,120 |
| Winchester | 77.87 | 59 | 58 | 30 | 22 | 50 | 51 | 47 | 33 | 34 | 51 | 50 | 52 | 0 | 18,768 |

Salem City Schools comparison to similar sized city school divisions.

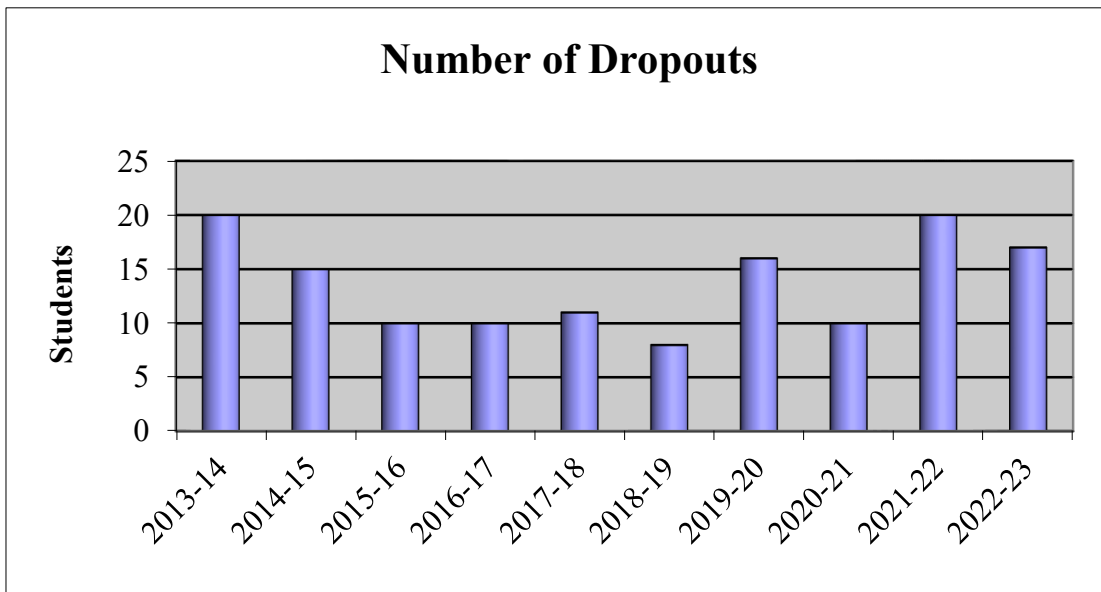
< Group below state definition for personally identifiable results.

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 2023 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% |

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 2021-2022 and is available at the following web address <https://www.doe.virginia.gov/programs-services/special-education/reports-plans-statistics/special-education-performance-report-2021-2022>

Climate Survey

The Salem City school division participated in the 2021 (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 Engaement: student attitude toward learning | 3.1 | 3.1 |
| c. Behavioral Engagement: student school attendance and participation in school activities | 3.0 | 3.0 |

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

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

Domain: Relationships

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

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

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

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

Domain: Expectations

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

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

Domain: Safety

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

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

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

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

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

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

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

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

Salem City Schools

Number of Students Receiving Free or Reduced Lunch

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

| | School Year: 2022-2023 | | | | | School Year: 2023-2024 | | | | |
|------------------------|------------------------|-----------|--------------|--------------|------------|------------------------|-----------|--------------|--------------|------------|
| | Free | Reduced | Total | Enrollment | Percent | Free | Reduced | Total | Enrollment | Percent |
| East Salem Elementary | * | * | 374 | 374 | 100% | * | * | 343 | 343 | 100% |
| G W Carver Elementary | ** | ** | 415 | 415 | 100% | ** | ** | 397 | 397 | 100% |
| South Salem Elementary | 149 | 16 | 165 | 365 | 45% | 147 | 13 | 160 | 362 | 44% |
| West Salem Elementary | 135 | 9 | 144 | 399 | 36% | 164 | 5 | 169 | 393 | 43% |
| Total | 284 | 25 | 1,098 | 1,553 | 71% | 311 | 18 | 1,069 | 1,495 | 72% |
| Andrew Lewis Middle | 374 | 28 | 402 | 896 | 45% | 386 | 27 | 413 | 869 | 48% |
| Total | 374 | 28 | 402 | 896 | 45% | 386 | 27 | 413 | 869 | 48% |
| Salem High | 457 | 35 | 492 | 1,228 | 40% | 481 | 22 | 503 | 1,229 | 41% |
| Total | 457 | 35 | 492 | 1,228 | 40% | 481 | 22 | 503 | 1,229 | 41% |
| Division Total | 1,115 | 88 | 1,992 | 3,677 | 54% | 1,178 | 67 | 1,985 | 3,593 | 55% |

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

* GW Carver Elementary is 100% Community Eligible Provision

** East Salem Elementary is 100% Community Eligible Provision

Source: Eligibility Count and Principal's Monthly Report

Salem City Schools
Teacher Base Salaries

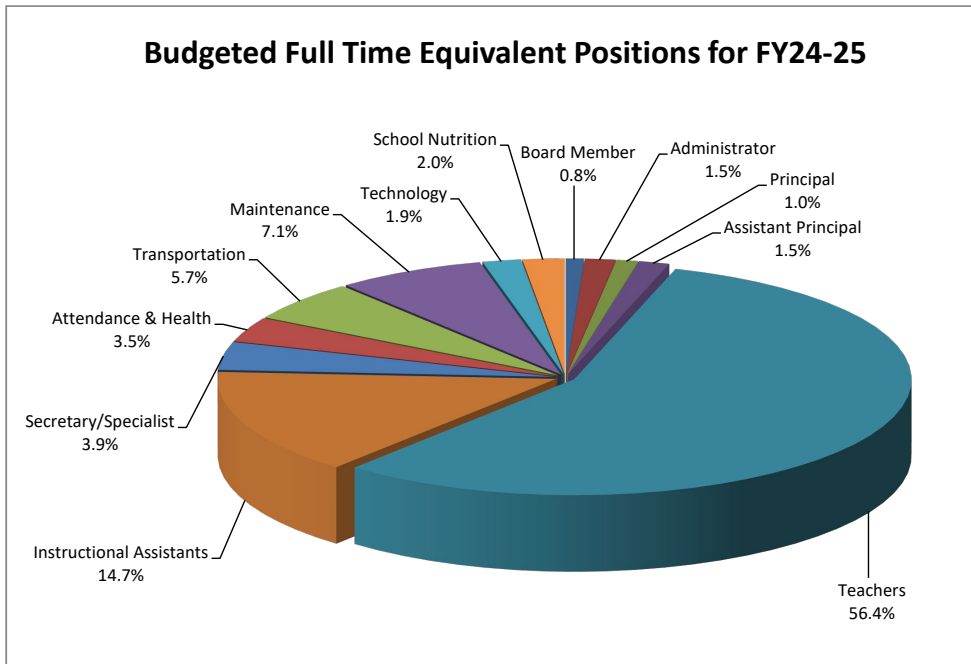
| Year | Bachelor Degree | | Masters Degree | | Doctorate Degree | |
|----------|-----------------|---------|----------------|---------|------------------|---------|
| | Minimum | Maximum | Minimum | Maximum | Minimum | Maximum |
| 2015-16 | 42,000 | 60,328 | 45,776 | 64,104 | 47,597 | 65,925 |
| 2016-17 | 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 |

* 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 | 2015-16 FTE's | 2016-17 FTE's | 2017-18 FTE's | 2018-19 FTE's | 2019-20 FTE's | 2020-21 FTE's | 2021-22 FTE's | 2022-23 FTE's | 2023-24 Budgeted | 2024-25 Budgeted |
|--------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|---------------------|---------------------|
| Board Member | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 |
| Administrator | 9.5 | 9.7 | 8.5 | 9.1 | 9.1 | 9.7 | 9.1 | 9.9 | 8.5 | 8.5 |
| Principal | 6.0 | 6.0 | 6.0 | 6.0 | 6.0 | 6.0 | 6.0 | 6.0 | 6.0 | 6.0 |
| Assistant Principal | 9.0 | 9.0 | 9.0 | 9.5 | 8.5 | 8.5 | 8.5 | 8.5 | 8.5 | 8.5 |
| Teachers | 302.1 | 300.5 | 303.5 | 306.6 | 307.7 | 312.3 | 335.2 | 332.3 | 317.3 | 325.6 |
| Instructional Assistants | 65.1 | 71.7 | 72.1 | 71.6 | 74.3 | 91.2 | 98.2 | 106.7 | 80.1 | 85.1 |
| Secretary/Specialist | 21.4 | 21.7 | 21.6 | 22.8 | 24.9 | 24.8 | 24.5 | 23.2 | 22.6 | 22.6 |
| Attendance & Health | 10.5 | 10.4 | 10.5 | 10.3 | 10.5 | 10.9 | 12.7 | 13.4 | 18.0 | 20.0 |
| Transportation | 26.2 | 27.5 | 30.4 | 30.0 | 30.6 | 30.0 | 34.3 | 37.9 | 32.8 | 32.8 |
| Maintenance | 37.3 | 37.6 | 37.3 | 38.0 | 39.3 | 39.6 | 38.6 | 39.0 | 41.1 | 41.1 |
| Technology | 9.7 | 9.8 | 10.8 | 10.8 | 10.7 | 10.7 | 11.7 | 12.2 | 10.7 | 10.7 |
| School Nutrition | 20.0 | 20.0 | 14.6 | 10.8 | 6.0 | 5.0 | 5.0 | 5.0 | 11.6 | 11.6 |
| Totals | 521.8 | 528.8 | 529.2 | 530.5 | 532.6 | 553.7 | 588.7 | 599.1 | 562.2 | 577.5 |



For FY25, a total of fifteen and one-half positions were added due to needed services including: school-based mental health support position, a Board Behavioral Analyst position, instructional coach positions, a Coordinator of Assessment and Accountability position, special education teachers and Instructional assistant positions. A vacant Assistant Superintendent position was not filled.

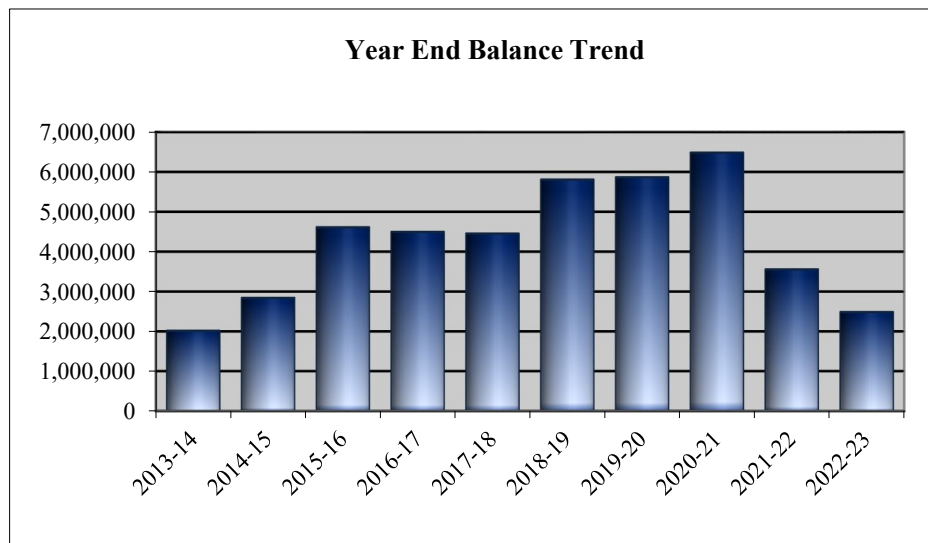
(1) School Nutrition program outsourced. Employees replaced due to attrition are employees of The Nutrition Group.

Source: Business Office and Annual School Report

Salem City Schools

Fund Balance

| Year | General Fund Budget | Fund Balance * | Fund Balance as a % of Budget |
|---------|---------------------|----------------|-------------------------------|
| 2012-13 | 42,427,360 | 2,479,205 | 5.84% |
| 2013-14 | 41,092,046 | 2,016,870 | 4.91% |
| 2014-15 | 41,810,231 | 2,839,998 | 6.79% |
| 2015-16 | 42,287,112 | 4,610,189 | 10.90% |
| 2016-17 | 42,101,990 | 4,493,379 | 10.67% |
| 2017-18 | 42,643,951 | 4,452,745 | 10.44% |
| 2018-19 | 42,643,951 | 5,805,954 | 13.61% |
| 2019-20 | 43,554,396 | 5,863,629 | 13.46% |
| 2020-21 | 44,471,618 | 6,481,099 | 14.57% |
| 2021-22 | 45,691,446 | 3,554,216 | 7.78% |
| 2022-23 | 47,585,435 | 2,484,757 | 5.22% |



* Fund balance includes General Funds and Grant Funds

Source: City of Salem Finance Department

Salem City Schools

Composite Index of Local Ability to Pay

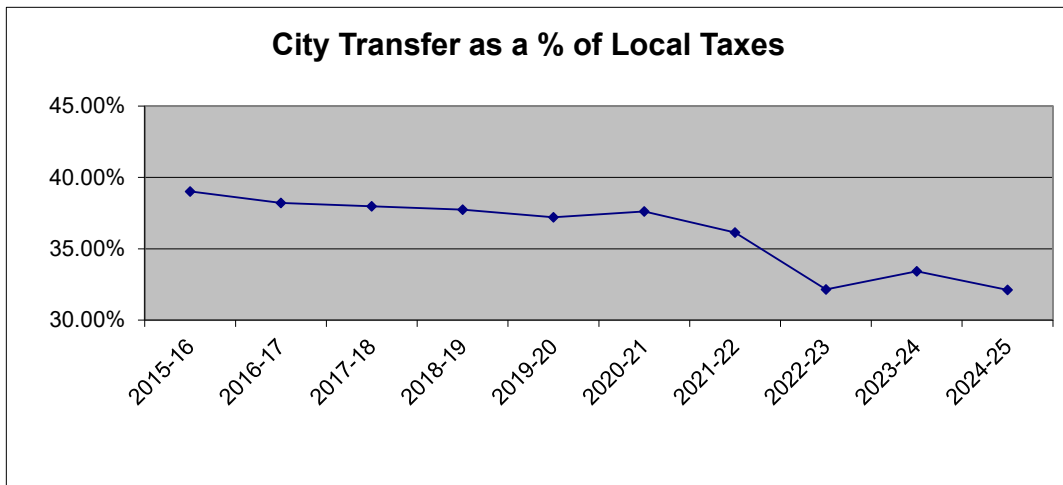
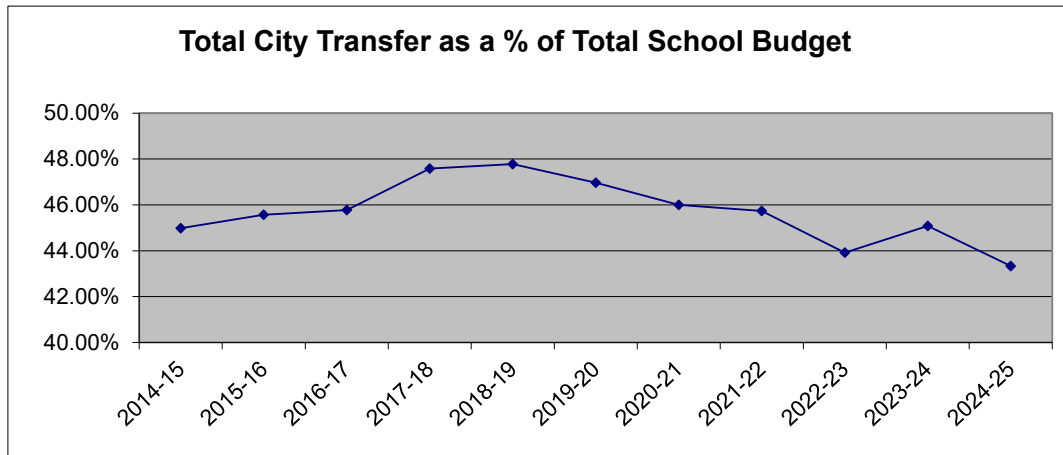
| Year | Salem | Bedford County | Botetourt County | Craig County | Floyd County | Franklin County | Montgomery County | Roanoke City | Roanoke County |
|---------|--------------|-------------------|---------------------|-----------------|-----------------|--------------------|----------------------|-----------------|-------------------|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



* 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 Comprehensive Annual Financial Report.

Salem City Schools
 Required Local Match

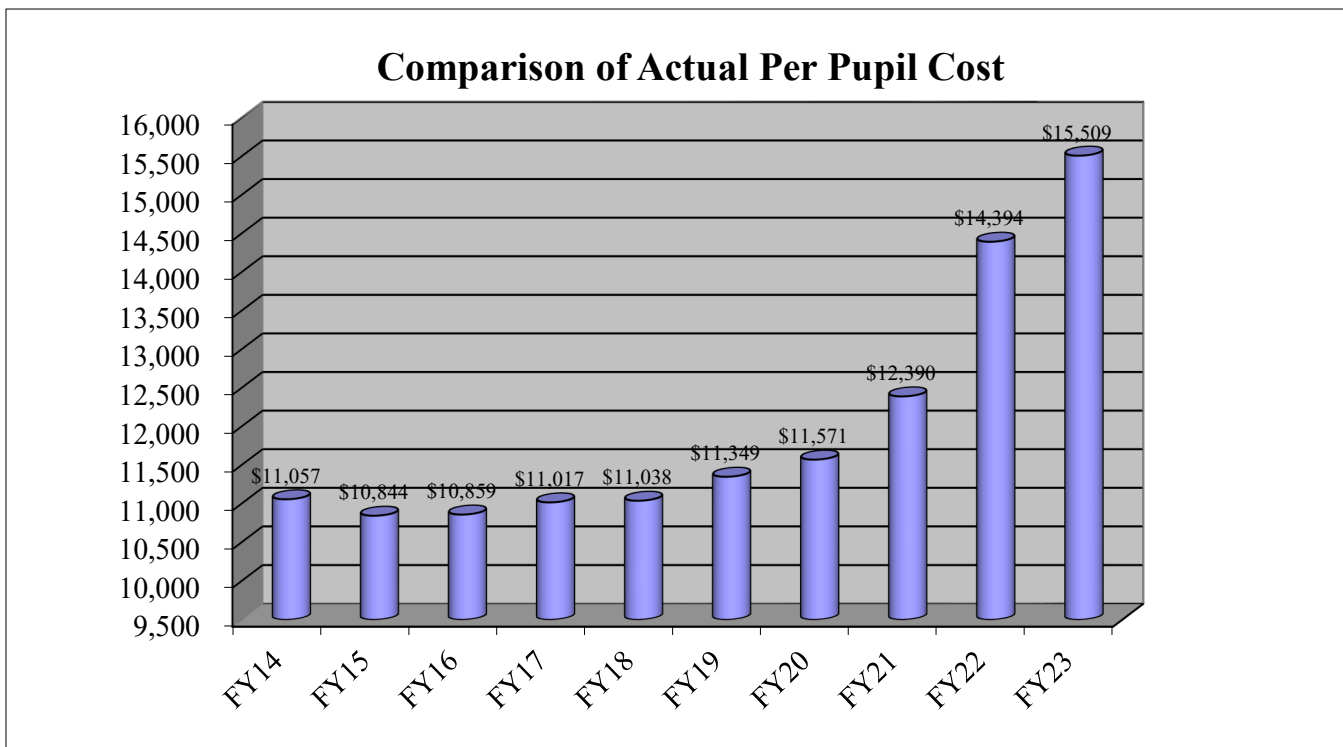
| Year | General Fund Budget | Estimated Local Match | Budgeted Local Funding | % in Excess of Match |
|---------|---------------------|-----------------------|------------------------|----------------------|
| 2015-16 | 42,287,112 | 8,240,909 | 21,729,620 | 264% |
| 2016-17 | 42,101,990 | 8,233,579 | 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% |

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 | |
| 2013-14 | 3,832 | 5,171 | 4,330 | 895 | 661 | 11,057 |
| 2014-15 | 3,845 | 5,117 | 4,151 | 938 | 638 | 10,844 |
| 2015-16 | 3,783 | 5,079 | 4,179 | 985 | 615 | 10,859 |
| 2016-17 | 3,852 | 5,190 | 4,213 | 974 | 640 | 11,017 |
| 2017-18 | 3,945 | 5,054 | 4,432 | 915 | 638 | 11,038 |
| 2018-19 | 3,941 | 5,103 | 4,583 | 983 | 680 | 11,349 |
| 2019-20 | 3,918 | 5,029 | 4,717 | 1,065 | 760 | 11,571 |
| 2020-21 | 3,810 | 4,797 | 5,198 | 1,212 | 1,183 | 12,390 |
| 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 |



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 7/1/2023 | Issuances | Principal Payment | Balance 6/30/2024 |
|---|---------------------|-----------|----------------------|----------------------|
| 2011 Union First Market Refunding Bonds (1) | 665,038 | - | (665,038) | - |
| 2012A Public Improvement Bonds (2) | 4,722,500 | - | (477,250) | 4,245,250 |
| 2013 Public Improvement Bonds (3) | 3,012,450 | - | (275,575) | 2,736,875 |
| 2020 Public Improvement Bonds (4) | 23,565,000 | - | (170,000) | 23,395,000 |
| Total Outstanding Debt | \$ 31,964,988 | \$ - | \$ (1,587,863) | \$ 30,377,125 |

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

Notes:

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

Source: Salem City Finance Department

City of Salem, Virginia

Assessed Value and Actual Value of Taxable Property

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

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 |
| 2014 | 32,905,743 | 31,229,276 | 94.91% | (83,736) | 1,552,138 | 32,781,414 | 99.88% |
| 2015 | 33,407,499 | 31,903,905 | 95.50% | (62,546) | 1,332,578 | 33,236,483 | 99.67% |
| 2016 | 33,896,364 | 32,608,317 | 96.20% | (19,524) | 1,222,259 | 33,830,576 | 99.86% |
| 2017 | 35,253,119 | 34,012,836 | 96.48% | (71,996) | 1,138,857 | 35,115,693 | 99.92% |
| 2018 | 35,837,963 | 34,375,408 | 95.92% | (350,519) | 1,075,471 | 35,450,879 | 99.90% |
| 2019 | 36,274,839 | 35,191,478 | 97.01% | 170,855 | 1,206,102 | 36,397,580 | 99.87% |
| 2020 | 38,547,607 | 35,634,651 | 92.44% | 32,424 | 2,637,147 | 38,271,798 | 99.20% |
| 2021 | 40,322,441 | 38,719,642 | 96.03% | (141) | 1,257,225 | 39,976,867 | 99.14% |
| 2022 | 43,896,135 | 41,921,818 | 95.50% | 111,045 | 1,504,790 | 43,426,608 | 98.68% |
| 2023 | 45,280,224 | 43,064,907 | 95.11% | - | - | 43,064,907 | 95.11% |

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 | 25,523 | Average Daily Membership (3/31/24) | 3,539 |
| Per capita income | \$57,434 | 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 | 83 | Number of dog parks | 1 |
| F. Police protection | | Number of golf courses | 1 |
| Number of stations | 1 | I. Libraries | |
| Calls for service | 41,345 | Number of sites | 1 |
| Accidents | 1,052 | Patrons visits | 74,425 |
| DUI Arrests | 53 | Total circulation | 166,179 |
| | | J. Unemployment Rate as of 6/30/2023 | 3.0% |

Source: City of Salem Finance Department



AAL – Actuarial Accrued Liability

ABE – Adult Basic Education

ACT – American College Test

ADM – Average Daily Membership

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

AED – Automated External Defibrillator

AIIMS – Alternative Instructional Individualized Methods for Success

ALMS – Andrew Lewis Middle School

AP – Advanced Placement.

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

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

ARC – Annual Required Contributions

ASBO – Association of School Business Officials

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

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

BD – Behavior Disorder

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

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

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

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

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

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

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

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

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

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

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

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

CIP – Capital Improvement Program

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

COVID-19 – Coronavirus Disease 2019

CPR – Cardiopulmonary Resuscitation

CTE – Career and Technical Education

Debt – An obligation resulting from the borrowing of money.

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

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

DMAS – Department of Medical Assistance Services

ED – Emotional Disturbance

EL – English Learners

EMH – Educable Mentally Handicapped

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

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

ESC – Eastern States Consortium

ESEA – Elementary and Secondary Education

ESL – English as a Second Language

ESSA – Every Student Succeeds Act

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

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

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

FICA – Federal Insurance Contribution Act

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

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

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

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

FY – Fiscal Year



GAE – General Adult Education

GASB – Government Accounting Standards Board

GED – General Education Development

GEER – Governor’s Emergency Education Relief Fund

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

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

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

HR - Human Resources

HVAC – Heating, Ventilation, Air Conditioning

IB – International Baccalaureate

ID – Intellectual Disability

IDEA – Individuals with Disabilities Act

ILO – Intended Learning Outcomes

ISAEP – Individual Student Alternative Education Plan

IT – Information Technology

ITRT – Information Technology Resource Teacher

LCI – Local Composite Index

LD – Learning Disabled

LEP – Limited English Proficient

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

MAP® – Measures of Academic Progress®

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

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

NBC – National Board Certified

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

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

OPEB – Other Postemployment Benefits

OSHA – Occupational Safety and Health Administration

OT – Overtime

PALS – Phonological Awareness Literacy Screening

PBIS – Positive Behavioral Interventions and Supports

PD – Professional Development

PEP – Physical Education Program

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

PSAT – Preliminary SAT Test

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

REWIP – Retirement: Extended Work Incentive Program

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

SAT – Scholastic Aptitude Test

SHS – Salem High School

SOQ – Standards of Quality

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

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

SWD – Students with Disabilities

SY – School Year

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

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

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

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

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

UAAL – Unfunded Accrued Actuarial Liability

VDOE – Virginia Department of Education

VHSL – Virginia High School League

VIP – Virginia Index of Performance

VPI – Virginia Preschool Initiative

VPSA – Virginia Public School Authority

VRS – Virginia Retirement System



VTTS – Virginia Tiered Systems of Supports

VWCC – Virginia Western Community College

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

YMCA – Young Men’s Christian Association



Compensation Plan

Back of Tab

SALEM CITY SCHOOLS

COMPENSATION PLAN – SALARY SCALES

FOR

2024 – 2025

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 2024 - 2025 TEACHER SALARY SCALE

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

| Years of Experience | Bachelors | Bachelors +12 hours | Bachelors +24 hours | Masters | Masters +12 hours | Masters +24 hours | Doctorate |
|---------------------|-----------|---------------------|---------------------|---------|-------------------|-------------------|-----------|
| 0 | 50,605 | 51,782 | 53,547 | 55,313 | 55,901 | 56,489 | 57,078 |
| 1 | 51,318 | 52,511 | 54,300 | 56,091 | 56,688 | 57,284 | 57,881 |
| 2 | 52,040 | 53,250 | 55,065 | 56,881 | 57,486 | 58,091 | 58,696 |
| 3 | 52,773 | 54,000 | 55,840 | 57,682 | 58,296 | 58,909 | 59,523 |
| 4 | 53,516 | 54,760 | 56,627 | 58,494 | 59,117 | 59,738 | 60,361 |
| 5 | 54,270 | 55,531 | 57,424 | 59,318 | 59,949 | 60,579 | 61,211 |
| 6 | 55,034 | 56,313 | 58,232 | 60,153 | 60,793 | 61,432 | 62,072 |
| 7 | 55,809 | 57,106 | 59,052 | 61,000 | 61,649 | 62,297 | 62,946 |
| 8 | 56,594 | 57,910 | 59,884 | 61,859 | 62,517 | 63,174 | 63,833 |
| 9 | 57,391 | 58,725 | 60,727 | 62,730 | 63,397 | 64,064 | 64,731 |
| 10 | 58,199 | 59,552 | 61,582 | 63,613 | 64,290 | 64,966 | 65,643 |
| 11 | 59,019 | 60,391 | 62,449 | 64,509 | 65,195 | 65,881 | 66,567 |
| 12 | 59,850 | 61,241 | 63,328 | 65,417 | 66,113 | 66,808 | 67,504 |
| 13 | 60,692 | 62,103 | 64,220 | 66,338 | 67,044 | 67,749 | 68,455 |
| 14 | 61,547 | 62,978 | 65,124 | 67,272 | 67,988 | 68,703 | 69,419 |
| 15 | 62,414 | 63,864 | 66,041 | 68,219 | 68,945 | 69,670 | 70,396 |
| 16 | 63,292 | 64,764 | 66,971 | 69,180 | 69,916 | 70,651 | 71,387 |
| 17 | 64,183 | 65,675 | 67,914 | 70,154 | 70,900 | 71,646 | 72,392 |
| 18 | 65,087 | 66,600 | 68,870 | 71,142 | 71,899 | 72,655 | 73,412 |
| 19 | 66,004 | 67,538 | 69,840 | 72,143 | 72,911 | 73,678 | 74,445 |
| 20 | 66,933 | 68,489 | 70,823 | 73,159 | 73,938 | 74,715 | 75,494 |
| 21 | 67,875 | 69,453 | 71,820 | 74,189 | 74,979 | 75,767 | 76,556 |
| 22 | 68,831 | 70,431 | 72,832 | 75,234 | 76,034 | 76,834 | 77,634 |
| 23 | 69,800 | 71,423 | 73,857 | 76,293 | 77,105 | 77,916 | 78,727 |
| 24 | 70,783 | 72,428 | 74,897 | 77,367 | 78,191 | 79,013 | 79,836 |
| 25 | 71,780 | 73,448 | 75,952 | 78,457 | 79,292 | 80,125 | 80,960 |
| 26 | 72,790 | 74,482 | 77,021 | 79,561 | 80,408 | 81,253 | 82,100 |
| 27 | 73,815 | 75,531 | 78,105 | 80,681 | 81,540 | 82,397 | 83,256 |
| 28 | 74,854 | 76,594 | 79,205 | 81,817 | 82,688 | 83,557 | 84,428 |
| 29 | 75,908 | 77,673 | 80,320 | 82,969 | 83,852 | 84,734 | 85,617 |
| 30+ | 76,977 | 78,767 | 81,451 | 84,138 | 85,033 | 85,927 | 86,822 |

| 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
2024-2025

| Base | | Experience | | | | | | | | | | |
|-------------------|--------------------|----------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|-------|
| Factor = \$50,000 | | Factor = \$100 | | | | | | | | | | |
| Years Experience | Percentage Factors | | | | | | | | | | | |
| | 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
2024- 2025
 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 | 0 |
| 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 2024 - 2025

| Assignment | Amount |
|---|---------|
| Instructional Supplements Coordinators Instructional Coach | \$1,600 |
| School Nurse Coordinator | \$1,600 |
| Department Chair Andrew Lewis Middle School | \$1,600 |
| Salem High School | \$1,800 |
| Grade Team Leader Andrew Lewis Middle School | \$500 |
| Clinical Faculty Lead Teachers | \$300 |
| SISNA Special Education Instructional Assistants Multiple School Locations | \$500 |
| 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 Andrew Lewis Middle School | \$1,042 |
| 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 |

SALEM CITY SCHOOLS
2024-2025 Support Staff Employee Pay Scale Matrix

| | Grade | S02 | S03 | S04 | S05 | S06 | S07 | S08 | S09 | S10 | S11 | S12 | S13 | S14 | S15 | S16 | S17 | S18 | S19 | S20 | S21 | S22 | S23 | S24 | |
|-------------|--------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|--|
| Step | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1 | Hourly | \$12.97902 | \$13.62797 | \$14.30937 | \$15.02483 | \$15.77608 | \$16.56488 | \$17.39312 | \$18.26278 | \$19.17592 | \$20.13471 | \$21.14145 | \$22.19852 | \$23.30845 | \$24.47387 | \$25.69756 | \$26.98244 | \$28.33157 | \$29.74814 | \$31.23555 | \$32.79733 | \$34.43719 | \$36.15905 | \$37.96701 | |
| 2 | Hourly | \$13.17174 | \$13.83033 | \$14.52184 | \$15.24794 | \$16.01033 | \$16.81085 | \$17.65139 | \$18.53396 | \$19.46066 | \$20.43369 | \$21.45538 | \$22.52815 | \$23.65455 | \$24.83728 | \$26.07914 | \$27.38310 | \$28.75226 | \$30.18987 | \$31.69936 | \$33.28433 | \$34.94855 | \$36.69597 | \$38.53077 | |
| 3 | Hourly | \$13.36732 | \$14.03569 | \$14.73748 | \$15.47435 | \$16.24807 | \$17.06047 | \$17.91349 | \$18.80917 | \$19.74963 | \$20.73711 | \$21.77396 | \$22.86266 | \$24.00579 | \$25.20608 | \$26.46639 | \$27.78971 | \$29.17919 | \$30.63815 | \$32.17006 | \$33.77856 | \$35.46749 | \$37.24087 | \$39.10291 | |
| 4 | Hourly | \$13.56581 | \$14.24410 | \$14.95631 | \$15.70413 | \$16.48933 | \$17.31380 | \$18.17949 | \$19.08846 | \$20.04289 | \$21.04503 | \$22.09728 | \$23.20215 | \$24.36225 | \$25.58037 | \$26.85938 | \$28.20235 | \$29.61247 | \$31.09309 | \$32.64775 | \$34.28014 | \$35.99414 | \$37.79385 | \$39.68354 | |
| 5 | Hourly | \$13.76725 | \$14.45561 | \$15.17839 | \$15.93731 | \$16.73418 | \$17.57089 | \$18.44943 | \$19.37190 | \$20.34050 | \$21.35752 | \$22.42540 | \$23.54667 | \$24.72400 | \$25.96200 | \$27.25821 | \$28.62113 | \$30.05218 | \$31.55479 | \$33.13253 | \$34.78916 | \$36.52861 | \$38.35505 | \$40.27280 | |
| 6 | Hourly | \$13.97168 | \$14.67026 | \$15.40378 | \$16.17396 | \$16.98266 | \$17.83180 | \$18.72339 | \$19.65955 | \$20.64253 | \$21.67466 | \$22.75839 | \$23.89631 | \$25.09113 | \$26.34568 | \$27.66297 | \$29.04612 | \$30.49842 | \$32.02334 | \$33.62451 | \$35.30574 | \$37.07102 | \$38.92457 | \$40.87080 | |
| 7 | Hourly | \$14.17914 | \$14.88810 | \$15.63250 | \$16.41413 | \$17.23484 | \$18.09658 | \$19.00141 | \$19.95148 | \$20.94905 | \$21.99650 | \$23.09633 | \$24.25114 | \$25.46370 | \$26.73689 | \$28.07373 | \$29.47742 | \$30.95129 | \$32.49885 | \$34.12379 | \$35.82998 | \$37.62148 | \$39.50256 | \$41.47769 | |
| 8 | Hourly | \$14.38969 | \$15.10917 | \$15.86463 | \$16.65786 | \$17.49075 | \$18.36529 | \$19.28355 | \$20.24773 | \$21.26012 | \$22.32312 | \$23.43928 | \$24.61125 | \$25.84181 | \$27.13390 | \$28.49059 | \$29.91512 | \$31.41088 | \$32.98142 | \$34.63049 | \$36.36202 | \$38.18012 | \$40.08913 | \$42.09358 | |
| 9 | Hourly | \$14.60336 | \$15.33352 | \$16.10020 | \$16.90521 | \$17.75047 | \$18.63799 | \$19.56989 | \$20.54839 | \$21.57581 | \$22.65460 | \$23.78733 | \$24.97669 | \$26.22553 | \$27.53680 | \$28.91364 | \$30.35933 | \$31.87729 | \$33.47116 | \$35.14472 | \$36.90195 | \$38.74705 | \$40.68440 | \$42.71862 | |
| 10 | Hourly | \$14.82020 | \$15.56121 | \$16.33927 | \$17.15623 | \$18.01404 | \$18.91475 | \$19.86048 | \$20.85351 | \$21.89618 | \$22.99099 | \$24.14054 | \$25.34757 | \$26.61495 | \$27.94569 | \$29.34298 | \$30.81013 | \$32.35063 | \$33.96817 | \$35.66657 | \$37.44990 | \$39.32240 | \$41.28852 | \$43.35294 | |
| 11 | Hourly | \$15.04026 | \$15.79227 | \$16.58189 | \$17.41098 | \$18.28153 | \$19.19561 | \$20.15539 | \$21.16316 | \$22.22132 | \$23.33238 | \$24.49900 | \$25.72395 | \$27.01015 | \$28.36066 | \$29.77869 | \$31.26762 | \$32.83100 | \$34.47255 | \$36.19618 | \$38.00599 | \$39.90629 | \$41.90160 | \$43.99668 | |
| 12 | Hourly | \$15.26359 | \$16.02677 | \$16.82811 | \$17.66952 | \$18.55299 | \$19.48064 | \$20.45467 | \$21.47741 | \$22.55128 | \$23.67884 | \$24.86278 | \$26.10592 | \$27.41122 | \$28.78178 | \$30.22087 | \$31.73191 | \$33.31851 | \$34.98443 | \$36.73365 | \$38.57034 | \$40.49885 | \$42.52379 | \$44.64998 | |
| 13 | Hourly | \$15.49024 | \$16.26475 | \$17.07799 | \$17.93189 | \$18.82848 | \$19.76991 | \$20.75840 | \$21.79632 | \$22.88614 | \$24.03044 | \$25.23197 | \$26.49356 | \$27.81824 | \$29.20915 | \$30.66961 | \$32.20309 | \$33.81325 | \$35.50391 | \$37.27910 | \$39.14306 | \$41.10021 | \$43.15522 | \$45.31298 | |
| 14 | Hourly | \$15.72025 | \$16.50626 | \$17.33158 | \$18.19815 | \$19.10806 | \$20.06347 | \$21.06664 | \$22.11997 | \$23.22597 | \$24.38727 | \$25.60663 | \$26.88696 | \$28.23131 | \$29.64288 | \$31.12502 | \$32.68127 | \$34.31533 | \$36.03110 | \$37.83266 | \$39.72429 | \$41.71050 | \$43.79603 | \$45.98583 | |
| 15 | Hourly | \$15.95368 | \$16.75136 | \$17.58893 | \$18.46838 | \$19.39179 | \$20.36138 | \$21.37945 | \$22.44843 | \$23.57085 | \$24.74939 | \$25.98686 | \$27.28620 | \$28.65051 | \$30.08304 | \$31.58719 | \$33.16655 | \$34.82488 | \$36.56612 | \$38.39443 | \$40.31415 | \$42.32986 | \$44.44635 | \$46.66867 | |
| 16 | Hourly | \$16.19057 | \$17.00010 | \$17.85010 | \$18.74261 | \$19.67974 | \$20.66373 | \$21.69691 | \$22.78176 | \$23.92085 | \$25.11689 | \$26.37273 | \$27.69137 | \$29.07594 | \$30.52974 | \$32.05622 | \$33.65903 | \$35.34199 | \$37.10909 | \$38.96454 | \$40.91277 | \$42.95841 | \$45.10633 | \$47.36164 | |
| 17 | Hourly | \$16.43098 | \$17.25253 | \$18.11516 | \$19.02092 | \$19.97196 | \$20.97056 | \$22.01909 | \$23.12004 | \$24.27604 | \$25.48985 | \$26.76434 | \$28.12056 | \$29.50768 | \$30.98307 | \$32.53222 | \$34.15883 | \$35.86677 | \$37.66011 | \$39.54312 | \$41.52027 | \$43.59629 | \$45.77610 | \$48.06491 | |
| 18 | Hourly | \$16.67496 | \$17.50871 | \$18.38415 | \$19.30335 | \$20.26852 | \$21.28195 | \$22.34605 | \$23.46335 | \$24.63652 | \$25.86834 | \$27.16176 | \$28.51985 | \$29.94584 | \$31.44313 | \$33.01529 | \$34.66605 | \$36.39935 | \$38.21932 | \$40.13029 | \$42.13680 | \$44.24364 | \$46.45582 | \$48.77862 | |
| 19 | Hourly | \$16.92257 | \$17.76870 | \$18.65713 | \$19.58999 | \$20.56949 | \$21.59796 | \$22.67786 | \$23.81175 | \$25.00234 | \$26.25246 | \$27.56508 | \$28.94333 | \$30.39050 | \$31.91002 | \$33.50553 | \$35.18080 | \$36.93984 | \$38.78683 | \$40.72618 | \$42.76248 | \$44.90061 | \$47.14564 | \$49.50292 | |
| 20 | Hourly | \$17.17385 | \$18.03254 | \$18.93417 | \$19.88088 | \$20.87492 | \$21.91867 | \$23.01460 | \$24.16533 | \$25.37359 | \$26.64227 | \$27.97439 | \$29.37311 | \$30.84176 | \$32.38385 | \$34.00304 | \$35.70320 | \$37.48836 | \$39.36277 | \$41.33091 | \$43.39746 | \$45.56733 | \$47.84570 | \$50.23798 | |
| 21 | Hourly | \$17.42886 | \$18.30030 | \$19.21532 | \$20.17608 | \$21.18489 | \$22.24413 | \$23.35634 | \$24.52416 | \$25.75036 | \$27.03788 | \$28.38978 | \$29.80926 | \$31.29973 | \$32.86471 | \$34.50795 | \$36.23335 | \$38.04501 | \$39.94726 | \$41.94463 | \$44.04186 | \$46.24395 | \$48.55615 | \$50.98396 | |
| 22 | Hourly | \$17.68766 | \$18.57204 | \$19.50064 | \$20.47567 | \$21.49946 | \$22.57443 | \$23.70315 | \$24.88831 | \$26.13273 | \$27.43936 | \$28.81133 | \$30.25190 | \$31.76449 | \$33.35272 | \$35.02035 | \$36.77137 | \$38.60994 | \$40.54044 | \$42.56746 | \$44.69583 | \$46.93062 | \$49.27715 | \$51.74101 | |
| 23 | Hourly | \$17.95030 | \$18.84781 | \$19.79020 | \$20.77971 | \$21.81870 | \$22.90964 | \$24.05512 | \$25.25787 | \$26.52077 | \$27.84680 | \$29.23915 | \$30.70110 | \$32.23616 | \$33.84797 | \$35.54036 | \$37.31738 | \$39.18325 | \$41.14241 | \$43.19953 | \$45.35951 | \$47.62749 | \$50.00886 | \$52.50930 | |
| 24 | Hourly | \$18.21684 | \$19.12768 | \$20.08407 | \$21.08827 | \$22.14268 | \$23.24982 | \$24.41231 | \$25.63292 | \$26.91457 | \$28.26030 | \$29.67331 | \$31.15698 | \$32.71483 | \$34.35057 | \$36.06810 | \$37.87150 | \$39.76508 | \$41.75333 | \$43.84100 | \$46.03305 | \$48.33470 | \$50.75143 | \$53.28901 | |
| 25 | Hourly | \$18.48734 | \$19.41171 | \$20.38229 | \$21.40141 | \$22.47148 | \$23.59505 | \$24.77480 | \$26.01354 | \$27.31422 | \$28.67993 | \$30.11393 | \$31.61962 | \$33.20060 | \$34.86063 | \$36.60367 | \$38.43385 | \$40.35554 | \$42.37332 | \$44.49198 | \$46.71658 | \$49.05241 | \$51.50503 | \$54.08029 | |
| 26 | Hourly | \$18.76185 | \$19.69995 | \$20.68494 | \$21.71919 | \$22.80515 | \$23.94541 | \$25.14268 | \$26.39981 | \$27.71980 | \$29.10579 | \$30.56108 | \$32.08914 | \$33.69359 | \$35.37827 | \$37.14719 | \$39.00455 | \$40.95477 | \$43.00251 | \$45.15264 | \$47.41027 | \$49.78078 | \$52.26982 | \$54.88332 | |
| 27 | Hourly | \$19.04045 | \$19.99247 | \$20.99209 | \$22.04170 | \$23.14378 | \$24.30097 | \$25.51602 | \$26.79182 | \$28.13141 | \$29.53798 | \$31.01488 | \$32.56562 | \$34.19391 | \$35.90360 | \$37.69878 | \$39.58372 | \$41.56291 | \$43.64105 | \$45.82310 | \$48.11426 | \$50.51997 | \$53.04597 | \$55.69827 | |
| 28 | Hourly | \$19.32317 | \$20.28933 | \$21.30380 | \$22.36899 | \$23.48744 | \$24.66181 | \$25.89490 | \$27.18965 | \$28.54913 | \$29.97659 | \$31.47542 | \$33.04919 | \$34.70165 | \$36.43673 | \$38.25856 | \$40.17149 | \$42.18007 | \$44.28907 | \$46.50352 | \$48.82870 | \$51.27013 | \$53.83364 | \$56.52532 | |
| 29 | Hourly | \$19.61010 | \$20.59061 | \$21.62014 | \$22.70114 | \$23.83620 | \$25.02801 | \$26.27941 | \$27.59338 | \$28.97305 | \$30.42170 | \$31.94279 | \$33.53993 | \$35.21692 | \$36.97777 | \$38.82666 | \$40.76799 | \$42.80639 | \$44.94671 | \$47.19405 | \$49.55375 | \$52.03144 | \$54.63301 | \$57.36466 | |
| 30 | Hourly | \$19.90129 | \$20.89635 | \$21.94117 | \$23.03823 | \$24.19014 | \$25.39965 | \$26.66963 | \$28.00311 | \$29.40327 | \$30.87343 | \$32.41710 | \$34.03796 | \$35.73985 | \$37.52685 | \$39.40319 | \$41.37335 | \$43.44202 | \$45.61412 | \$47.89482 | \$50.28956 | \$52.80404 | \$55.44424 | \$58.21646 | |



**Grade S02
Cafeteria Monitor, Custodian
Aide, Reprographics Aide
2024 - 2025**

| | | |
|--|------------------------|--|
| | Hourly Rate | 3 hours/day 180 days/year |
|--|------------------------|--|

| | | |
|-----------|-----------------|-----------------|
| 1 | 12.97902 | \$ 7,009 |
| 2 | 13.17174 | 7,113 |
| 3 | 13.36732 | 7,218 |
| 4 | 13.56581 | 7,326 |
| 5 | 13.76725 | 7,434 |
| 6 | 13.97168 | 7,545 |
| 7 | 14.17914 | 7,657 |
| 8 | 14.38969 | 7,770 |
| 9 | 14.60336 | 7,886 |
| 10 | 14.82020 | 8,003 |
| 11 | 15.04026 | 8,122 |
| 12 | 15.26359 | 8,242 |
| 13 | 15.49024 | 8,365 |
| 14 | 15.72025 | 8,489 |
| 15 | 15.95368 | 8,615 |
| 16 | 16.19057 | 8,743 |
| 17 | 16.43098 | 8,873 |
| 18 | 16.67496 | 9,004 |
| 19 | 16.92257 | 9,138 |
| 20 | 17.17385 | 9,274 |
| 21 | 17.42886 | 9,412 |
| 22 | 17.68766 | 9,551 |
| 23 | 17.95030 | 9,693 |
| 24 | 18.21684 | 9,837 |
| 25 | 18.48734 | 9,983 |
| 26 | 18.76185 | 10,131 |
| 27 | 19.04045 | 10,282 |
| 28 | 19.32317 | 10,435 |
| 29 | 19.61010 | 10,589 |
| 30 | 19.90129 | 10,747 |

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

1 day of sick leave per month of contract

Hourly Rate for Substitute Cafeteria Monitor: \$ 12.97902 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
2024 - 2025**

| Step | Hourly Rate | 3 hours/day 180 days/year | 4 hours/day 210 days/year | 8 hours/day 210 days/year | 7 hours/day 260 days/year | 8 hours/day 260 days/year |
|------|-------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|
| 1 | \$ 13.62797 | \$ 7,359 | \$ 11,447 | \$ 22,895 | \$ 24,803 | \$ 28,346 |
| 2 | 13.83033 | 7,468 | 11,617 | 23,235 | 25,171 | 28,767 |
| 3 | 14.03569 | 7,579 | 11,790 | 23,580 | 25,545 | 29,194 |
| 4 | 14.24410 | 7,692 | 11,965 | 23,930 | 25,924 | 29,628 |
| 5 | 14.45561 | 7,806 | 12,143 | 24,285 | 26,309 | 30,068 |
| 6 | 14.67026 | 7,922 | 12,323 | 24,646 | 26,700 | 30,514 |
| 7 | 14.88810 | 8,040 | 12,506 | 25,012 | 27,096 | 30,967 |
| 8 | 15.10917 | 8,159 | 12,692 | 25,383 | 27,499 | 31,427 |
| 9 | 15.33352 | 8,280 | 12,880 | 25,760 | 27,907 | 31,894 |
| 10 | 15.56121 | 8,403 | 13,071 | 26,143 | 28,321 | 32,367 |
| 11 | 15.79227 | 8,528 | 13,266 | 26,531 | 28,742 | 32,848 |
| 12 | 16.02677 | 8,654 | 13,462 | 26,925 | 29,169 | 33,336 |
| 13 | 16.26475 | 8,783 | 13,662 | 27,325 | 29,602 | 33,831 |
| 14 | 16.50626 | 8,913 | 13,865 | 27,731 | 30,041 | 34,333 |
| 15 | 16.75136 | 9,046 | 14,071 | 28,142 | 30,487 | 34,843 |
| 16 | 17.00010 | 9,180 | 14,280 | 28,560 | 30,940 | 35,360 |
| 17 | 17.25253 | 9,316 | 14,492 | 28,984 | 31,400 | 35,885 |
| 18 | 17.50871 | 9,455 | 14,707 | 29,415 | 31,866 | 36,418 |
| 19 | 17.76870 | 9,595 | 14,926 | 29,851 | 32,339 | 36,959 |
| 20 | 18.03254 | 9,738 | 15,147 | 30,295 | 32,819 | 37,508 |
| 21 | 18.30030 | 9,882 | 15,372 | 30,745 | 33,307 | 38,065 |
| 22 | 18.57204 | 10,029 | 15,601 | 31,201 | 33,801 | 38,630 |
| 23 | 18.84781 | 10,178 | 15,832 | 31,664 | 34,303 | 39,203 |
| 24 | 19.12768 | 10,329 | 16,067 | 32,135 | 34,812 | 39,786 |
| 25 | 19.41171 | 10,482 | 16,306 | 32,612 | 35,329 | 40,376 |
| 26 | 19.69995 | 10,638 | 16,548 | 33,096 | 35,854 | 40,976 |
| 27 | 19.99247 | 10,796 | 16,794 | 33,587 | 36,386 | 41,584 |
| 28 | 20.28933 | 10,956 | 17,043 | 34,086 | 36,927 | 42,202 |
| 29 | 20.59061 | 11,119 | 17,296 | 34,592 | 37,475 | 42,828 |
| 30 | 20.89635 | 11,284 | 17,553 | 35,106 | 38,031 | 43,464 |

Benefits for 10-month 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 insurance available; employer contribution varies by coverage
- Group dental insurance available; employer contribution varies by coverage
- VRS life insurance premium
- VRS Hybrid Disability if applicable

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

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

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

- 1 day of sick leave per month of contract

Hourly Rate for Substitute Custodian: \$13.62797 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
2024 - 2025**

| Step | Hourly Rate | 7 | 8 |
|------|-------------|-------------------------------|-------------------------------|
| | | hours/day 190 days/year | hours/day 260 days/year |
| 1 | \$ 14.30937 | \$ 19,031 | \$ 29,763 |
| 2 | 14.52184 | 19,314 | 30,205 |
| 3 | 14.73748 | 19,601 | 30,654 |
| 4 | 14.95631 | 19,892 | 31,109 |
| 5 | 15.17839 | 20,187 | 31,571 |
| 6 | 15.40378 | 20,487 | 32,040 |
| 7 | 15.63250 | 20,791 | 32,516 |
| 8 | 15.86463 | 21,100 | 32,998 |
| 9 | 16.10020 | 21,413 | 33,488 |
| 10 | 16.33927 | 21,731 | 33,986 |
| 11 | 16.58189 | 22,054 | 34,490 |
| 12 | 16.82811 | 22,381 | 35,002 |
| 13 | 17.07799 | 22,714 | 35,522 |
| 14 | 17.33158 | 23,051 | 36,050 |
| 15 | 17.58893 | 23,393 | 36,585 |
| 16 | 17.85010 | 23,741 | 37,128 |
| 17 | 18.11516 | 24,093 | 37,680 |
| 18 | 18.38415 | 24,451 | 38,239 |
| 19 | 18.65713 | 24,814 | 38,807 |
| 20 | 18.93417 | 25,182 | 39,383 |
| 21 | 19.21532 | 25,556 | 39,968 |
| 22 | 19.50064 | 25,936 | 40,561 |
| 23 | 19.79020 | 26,321 | 41,164 |
| 24 | 20.08407 | 26,712 | 41,775 |
| 25 | 20.38229 | 27,108 | 42,395 |
| 26 | 20.68494 | 27,511 | 43,025 |
| 27 | 20.99209 | 27,919 | 43,664 |
| 28 | 21.30380 | 28,334 | 44,312 |
| 29 | 21.62014 | 28,755 | 44,970 |
| 30 | 21.94117 | 29,182 | 45,638 |

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 insurance available; employer contribution varies by coverage
- Group dental insurance available; employer contribution varies by coverage
- VRS life insurance premium
- VRS Hybrid Disability if applicable

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

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

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

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



**Grade S05
School Bus Aide
2024 - 2025**

| Step | Hourly Rate | 5 hours/day 188 days/year |
|------|-------------|------------------------------|
|------|-------------|------------------------------|

| | | |
|----|-------------|-----------|
| 1 | \$ 15.02483 | \$ 14,123 |
| 2 | 15.24794 | 14,333 |
| 3 | 15.47435 | 14,546 |
| 4 | 15.70413 | 14,762 |
| 5 | 15.93731 | 14,981 |
| 6 | 16.17396 | 15,204 |
| 7 | 16.41413 | 15,429 |
| 8 | 16.65786 | 15,658 |
| 9 | 16.90521 | 15,891 |
| 10 | 17.15623 | 16,127 |
| 11 | 17.41098 | 16,366 |
| 12 | 17.66952 | 16,609 |
| 13 | 17.93189 | 16,856 |
| 14 | 18.19815 | 17,106 |
| 15 | 18.46838 | 17,360 |
| 16 | 18.74261 | 17,618 |
| 17 | 19.02092 | 17,880 |
| 18 | 19.30335 | 18,145 |
| 19 | 19.58999 | 18,415 |
| 20 | 19.88088 | 18,688 |
| 21 | 20.17608 | 18,966 |
| 22 | 20.47567 | 19,247 |
| 23 | 20.77971 | 19,533 |
| 24 | 21.08827 | 19,823 |
| 25 | 21.40141 | 20,117 |
| 26 | 21.71919 | 20,416 |
| 27 | 22.04170 | 20,719 |
| 28 | 22.36899 | 21,027 |
| 29 | 22.70114 | 21,339 |
| 30 | 23.03823 | 21,656 |

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

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

Hourly Rate for Substitute School Bus Aide: \$ 15.02483 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
2024 - 2025**

| Step | Hourly Rate | 3.25 | 5 | 6.5 | 7 | 7.5 |
|------|-------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|
| | | hours/day 182 days/year | hours/day 188 days/year | hours/day 189 days/year | hours/day 189 days/year | hours/day 189 days/year |

| | | | | | | |
|----|-------------|----------|-----------|-----------|-----------|-----------|
| 1 | \$ 15.77608 | \$ 9,332 | \$ 14,830 | \$ 19,381 | \$ 20,872 | \$ 22,363 |
| 2 | 16.01033 | 9,470 | 15,050 | 19,669 | 21,182 | 22,695 |
| 3 | 16.24807 | 9,611 | 15,273 | 19,961 | 21,496 | 23,032 |
| 4 | 16.48933 | 9,753 | 15,500 | 20,257 | 21,815 | 23,374 |
| 5 | 16.73418 | 9,898 | 15,730 | 20,558 | 22,139 | 23,721 |
| 6 | 16.98266 | 10,045 | 15,964 | 20,863 | 22,468 | 24,073 |
| 7 | 17.23484 | 10,194 | 16,201 | 21,173 | 22,802 | 24,430 |
| 8 | 17.49075 | 10,346 | 16,441 | 21,487 | 23,140 | 24,793 |
| 9 | 17.75047 | 10,499 | 16,685 | 21,806 | 23,484 | 25,161 |
| 10 | 18.01404 | 10,655 | 16,933 | 22,130 | 23,833 | 25,535 |
| 11 | 18.28153 | 10,814 | 17,185 | 22,459 | 24,186 | 25,914 |
| 12 | 18.55299 | 10,974 | 17,440 | 22,792 | 24,546 | 26,299 |
| 13 | 18.82848 | 11,137 | 17,699 | 23,131 | 24,910 | 26,689 |
| 14 | 19.10806 | 11,302 | 17,962 | 23,474 | 25,280 | 27,086 |
| 15 | 19.39179 | 11,470 | 18,228 | 23,823 | 25,655 | 27,488 |
| 16 | 19.67974 | 11,641 | 18,499 | 24,177 | 26,036 | 27,896 |
| 17 | 19.97196 | 11,813 | 18,774 | 24,536 | 26,423 | 28,310 |
| 18 | 20.26852 | 11,989 | 19,052 | 24,900 | 26,815 | 28,731 |
| 19 | 20.56949 | 12,167 | 19,335 | 25,270 | 27,213 | 29,157 |
| 20 | 20.87492 | 12,348 | 19,622 | 25,645 | 27,618 | 29,590 |
| 21 | 21.18489 | 12,531 | 19,914 | 26,026 | 28,028 | 30,030 |
| 22 | 21.49946 | 12,717 | 20,209 | 26,412 | 28,444 | 30,475 |
| 23 | 21.81870 | 12,906 | 20,510 | 26,804 | 28,866 | 30,928 |
| 24 | 22.14268 | 13,097 | 20,814 | 27,202 | 29,295 | 31,387 |
| 25 | 22.47148 | 13,292 | 21,123 | 27,606 | 29,730 | 31,853 |
| 26 | 22.80515 | 13,489 | 21,437 | 28,016 | 30,171 | 32,326 |
| 27 | 23.14378 | 13,690 | 21,755 | 28,432 | 30,619 | 32,806 |
| 28 | 23.48744 | 13,893 | 22,078 | 28,854 | 31,074 | 33,293 |
| 29 | 23.83620 | 14,099 | 22,406 | 29,283 | 31,535 | 33,788 |
| 30 | 24.19014 | 14,308 | 22,739 | 29,718 | 32,004 | 34,290 |

Benefits for 10-month Full-Time Instructional Assistants, Office Aide (189 day) and Car/Van Driver (188 day)

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

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

- 1 day of sick leave per month of contract

Hourly Rate for Substitute Instructional Assistant & Office Aide: \$ 15.77608

Hourly Rate for Substitute Special Education Instructional Assistant: \$ 16.98266

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

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



**Grade S07
Unassigned
2024 - 2025**

| Step | Hourly Rate | 8 hours/day 260 days/year |
|-------------|--------------------|--------------------------------------|
|-------------|--------------------|--------------------------------------|

| | | |
|-----------|--------------------|------------------|
| 1 | \$ 16.56488 | \$ 34,455 |
| 2 | \$ 16.81085 | 34,967 |
| 3 | \$ 17.06047 | 35,486 |
| 4 | \$ 17.31380 | 36,013 |
| 5 | \$ 17.57089 | 36,547 |
| 6 | \$ 17.83180 | 37,090 |
| 7 | \$ 18.09658 | 37,641 |
| 8 | \$ 18.36529 | 38,200 |
| 9 | \$ 18.63799 | 38,767 |
| 10 | \$ 18.91475 | 39,343 |
| 11 | \$ 19.19561 | 39,927 |
| 12 | \$ 19.48064 | 40,520 |
| 13 | \$ 19.76991 | 41,121 |
| 14 | \$ 20.06347 | 41,732 |
| 15 | \$ 20.36138 | 42,352 |
| 16 | \$ 20.66373 | 42,981 |
| 17 | \$ 20.97056 | 43,619 |
| 18 | \$ 21.28195 | 44,266 |
| 19 | \$ 21.59796 | 44,924 |
| 20 | \$ 21.91867 | 45,591 |
| 21 | \$ 22.24413 | 46,268 |
| 22 | \$ 22.57443 | 46,955 |
| 23 | \$ 22.90964 | 47,652 |
| 24 | \$ 23.24982 | 48,360 |
| 25 | \$ 23.59505 | 49,078 |
| 26 | \$ 23.94541 | 49,806 |
| 27 | \$ 24.30097 | 50,546 |
| 28 | \$ 24.66181 | 51,297 |
| 29 | \$ 25.02801 | 52,058 |
| 30 | \$ 25.39965 | 52,831 |

**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
2024 - 2025

| 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 | \$ 17.39312 | \$ 23,376 | \$ 29,220 | \$13,567 | \$ 22,611 | \$ 36,178 |
| 2 | 17.65139 | 23,723 | 29,654 | 13,768 | 22,947 | 36,715 |
| 3 | 17.91349 | 24,076 | 30,095 | 13,973 | 23,288 | 37,260 |
| 4 | 18.17949 | 24,433 | 30,542 | 14,180 | 23,633 | 37,813 |
| 5 | 18.44943 | 24,796 | 30,995 | 14,391 | 23,984 | 38,375 |
| 6 | 18.72339 | 25,164 | 31,455 | 14,604 | 24,340 | 38,945 |
| 7 | 19.00141 | 25,538 | 31,922 | 14,821 | 24,702 | 39,523 |
| 8 | 19.28355 | 25,917 | 32,396 | 15,041 | 25,069 | 40,110 |
| 9 | 19.56989 | 26,302 | 32,877 | 15,265 | 25,441 | 40,705 |
| 10 | 19.86048 | 26,692 | 33,366 | 15,491 | 25,819 | 41,310 |
| 11 | 20.15539 | 27,089 | 33,861 | 15,721 | 26,202 | 41,923 |
| 12 | 20.45467 | 27,491 | 34,364 | 15,955 | 26,591 | 42,546 |
| 13 | 20.75840 | 27,899 | 34,874 | 16,192 | 26,986 | 43,177 |
| 14 | 21.06664 | 28,314 | 35,392 | 16,432 | 27,387 | 43,819 |
| 15 | 21.37945 | 28,734 | 35,917 | 16,676 | 27,793 | 44,469 |
| 16 | 21.69691 | 29,161 | 36,451 | 16,924 | 28,206 | 45,130 |
| 17 | 22.01909 | 29,594 | 36,992 | 17,175 | 28,625 | 45,800 |
| 18 | 22.34605 | 30,033 | 37,541 | 17,430 | 29,050 | 46,480 |
| 19 | 22.67786 | 30,479 | 38,099 | 17,689 | 29,481 | 47,170 |
| 20 | 23.01460 | 30,932 | 38,665 | 17,951 | 29,919 | 47,870 |
| 21 | 23.35634 | 31,391 | 39,239 | 18,218 | 30,363 | 48,581 |
| 22 | 23.70315 | 31,857 | 39,821 | 18,488 | 30,814 | 49,303 |
| 23 | 24.05512 | 32,330 | 40,413 | 18,763 | 31,272 | 50,035 |
| 24 | 24.41231 | 32,810 | 41,013 | 19,042 | 31,736 | 50,778 |
| 25 | 24.77480 | 33,297 | 41,622 | 19,324 | 32,207 | 51,532 |
| 26 | 25.14268 | 33,792 | 42,240 | 19,611 | 32,685 | 52,297 |
| 27 | 25.51602 | 34,294 | 42,867 | 19,902 | 33,171 | 53,073 |
| 28 | 25.89490 | 34,803 | 43,503 | 20,198 | 33,663 | 53,861 |
| 29 | 26.27941 | 35,320 | 44,149 | 20,498 | 34,163 | 54,661 |
| 30 | 26.66963 | 35,844 | 44,805 | 20,802 | 34,671 | 55,473 |

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

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

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

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

Hourly Rate for Substitute Student Support Specialis \$ 17.39312 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
2024 - 2025

| Step | Hourly Rate | 5 | 8 |
|------|-------------|-------------------------------|-------------------------------|
| | | hours/day 189 days/year | hours/day 260 days/year |
| 1 | \$ 18.26278 | \$ 17,258 | \$ 37,987 |
| 2 | 18.53396 | 17,515 | 38,551 |
| 3 | 18.80917 | 17,775 | 39,123 |
| 4 | 19.08846 | 18,039 | 39,704 |
| 5 | 19.37190 | 18,306 | 40,294 |
| 6 | 19.65955 | 18,578 | 40,892 |
| 7 | 19.95148 | 18,854 | 41,499 |
| 8 | 20.24773 | 19,134 | 42,115 |
| 9 | 20.54839 | 19,418 | 42,741 |
| 10 | 20.85351 | 19,707 | 43,375 |
| 11 | 21.16316 | 19,999 | 44,019 |
| 12 | 21.47741 | 20,296 | 44,673 |
| 13 | 21.79632 | 20,598 | 45,336 |
| 14 | 22.11997 | 20,903 | 46,010 |
| 15 | 22.44843 | 21,214 | 46,693 |
| 16 | 22.78176 | 21,529 | 47,386 |
| 17 | 23.12004 | 21,848 | 48,090 |
| 18 | 23.46335 | 22,173 | 48,804 |
| 19 | 23.81175 | 22,502 | 49,528 |
| 20 | 24.16533 | 22,836 | 50,264 |
| 21 | 24.52416 | 23,175 | 51,010 |
| 22 | 24.88831 | 23,519 | 51,768 |
| 23 | 25.25787 | 23,869 | 52,536 |
| 24 | 25.63292 | 24,223 | 53,316 |
| 25 | 26.01354 | 24,583 | 54,108 |
| 26 | 26.39981 | 24,948 | 54,912 |
| 27 | 26.79182 | 25,318 | 55,727 |
| 28 | 27.18965 | 25,694 | 56,554 |
| 29 | 27.59338 | 26,076 | 57,394 |
| 30 | 28.00311 | 26,463 | 58,246 |

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

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

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

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

Hourly Rate for Substitute Non-CDL School Bus Driver: \$ 18.26278 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
2024 - 2025

| Step | Hourly Rate | 5 | 7 | 8 |
|------|-------------|-------------------------------|-------------------------------|-------------------------------|
| | | hours/day 189 days/year | hours/day 189 days/year | hours/day 260 days/year |
| 1 | \$ 19.17592 | \$ 18,121 | \$ 25,370 | \$ 39,886 |
| 2 | 19.46066 | 18,390 | 25,746 | 40,478 |
| 3 | 19.74963 | 18,663 | 26,129 | 41,079 |
| 4 | 20.04289 | 18,941 | 26,517 | 41,689 |
| 5 | 20.34050 | 19,222 | 26,910 | 42,308 |
| 6 | 20.64253 | 19,507 | 27,310 | 42,936 |
| 7 | 20.94905 | 19,797 | 27,716 | 43,574 |
| 8 | 21.26012 | 20,091 | 28,127 | 44,221 |
| 9 | 21.57581 | 20,389 | 28,545 | 44,878 |
| 10 | 21.89618 | 20,692 | 28,969 | 45,544 |
| 11 | 22.22132 | 20,999 | 29,399 | 46,220 |
| 12 | 22.55128 | 21,311 | 29,835 | 46,907 |
| 13 | 22.88614 | 21,627 | 30,278 | 47,603 |
| 14 | 23.22597 | 21,949 | 30,728 | 48,310 |
| 15 | 23.57085 | 22,274 | 31,184 | 49,027 |
| 16 | 23.92085 | 22,605 | 31,647 | 49,755 |
| 17 | 24.27604 | 22,941 | 32,117 | 50,494 |
| 18 | 24.63652 | 23,282 | 32,594 | 51,244 |
| 19 | 25.00234 | 23,627 | 33,078 | 52,005 |
| 20 | 25.37359 | 23,978 | 33,569 | 52,777 |
| 21 | 25.75036 | 24,334 | 34,068 | 53,561 |
| 22 | 26.13273 | 24,695 | 34,574 | 54,356 |
| 23 | 26.52077 | 25,062 | 35,087 | 55,163 |
| 24 | 26.91457 | 25,434 | 35,608 | 55,982 |
| 25 | 27.31422 | 25,812 | 36,137 | 56,814 |
| 26 | 27.71980 | 26,195 | 36,673 | 57,657 |
| 27 | 28.13141 | 26,584 | 37,218 | 58,513 |
| 28 | 28.54913 | 26,979 | 37,770 | 59,382 |
| 29 | 28.97305 | 27,380 | 38,331 | 60,264 |
| 30 | 29.40327 | 27,786 | 38,901 | 61,159 |

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

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

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

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

Hourly Rate for Substitute Bus Driver: \$ 19.74963 per hour

Field Trip Rate for Non-Regular School Bus Driver: \$ 19.74963 per hour

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

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



Grade S11

Unassigned

2024 - 2025

| Step | Hourly Rate | 8 hours/day 260 days/year |
|-------------|--------------------|--------------------------------------|
|-------------|--------------------|--------------------------------------|

| | | |
|-----------|--------------------|------------------|
| 1 | \$ 20.13471 | \$ 41,880 |
| 2 | 20.43369 | 42,502 |
| 3 | 20.73711 | 43,133 |
| 4 | 21.04503 | 43,774 |
| 5 | 21.35752 | 44,424 |
| 6 | 21.67466 | 45,083 |
| 7 | 21.99650 | 45,753 |
| 8 | 22.32312 | 46,432 |
| 9 | 22.65460 | 47,122 |
| 10 | 22.99099 | 47,821 |
| 11 | 23.33238 | 48,531 |
| 12 | 23.67884 | 49,252 |
| 13 | 24.03044 | 49,983 |
| 14 | 24.38727 | 50,726 |
| 15 | 24.74939 | 51,479 |
| 16 | 25.11689 | 52,243 |
| 17 | 25.48985 | 53,019 |
| 18 | 25.86834 | 53,806 |
| 19 | 26.25246 | 54,605 |
| 20 | 26.64227 | 55,416 |
| 21 | 27.03788 | 56,239 |
| 22 | 27.43936 | 57,074 |
| 23 | 27.84680 | 57,921 |
| 24 | 28.26030 | 58,781 |
| 25 | 28.67993 | 59,654 |
| 26 | 29.10579 | 60,540 |
| 27 | 29.53798 | 61,439 |
| 28 | 29.97659 | 62,351 |
| 29 | 30.42170 | 63,277 |
| 30 | 30.87343 | 64,217 |

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

2024 - 2025

| Step | Hourly Rate | 8 hours/day 260 days/year |
|-------------|--------------------|--------------------------------------|
| 1 | \$ 21.14145 | \$ 43,974 |
| 2 | 21.45538 | 44,627 |
| 3 | 21.77396 | 45,290 |
| 4 | 22.09728 | 45,962 |
| 5 | 22.42540 | 46,645 |
| 6 | 22.75839 | 47,337 |
| 7 | 23.09633 | 48,040 |
| 8 | 23.43928 | 48,754 |
| 9 | 23.78733 | 49,478 |
| 10 | 24.14054 | 50,212 |
| 11 | 24.49900 | 50,958 |
| 12 | 24.86278 | 51,715 |
| 13 | 25.23197 | 52,482 |
| 14 | 25.60663 | 53,262 |
| 15 | 25.98686 | 54,053 |
| 16 | 26.37273 | 54,855 |
| 17 | 26.76434 | 55,670 |
| 18 | 27.16176 | 56,496 |
| 19 | 27.56508 | 57,335 |
| 20 | 27.97439 | 58,187 |
| 21 | 28.38978 | 59,051 |
| 22 | 28.81133 | 59,928 |
| 23 | 29.23915 | 60,817 |
| 24 | 29.67331 | 61,720 |
| 25 | 30.11393 | 62,637 |
| 26 | 30.56108 | 63,567 |
| 27 | 31.01488 | 64,511 |
| 28 | 31.47542 | 65,469 |
| 29 | 31.94279 | 66,441 |
| 30 | 32.41710 | 67,428 |

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
2024 - 2025**

| Step | Hourly Rate | 8 hours/day 260 days/year |
|-------------|--------------------|--------------------------------------|
| 1 | \$ 22.19852 | \$ 46,173 |
| 2 | 22.52815 | 46,859 |
| 3 | 22.86266 | 47,554 |
| 4 | 23.20215 | 48,260 |
| 5 | 23.54667 | 48,977 |
| 6 | 23.89631 | 49,704 |
| 7 | 24.25114 | 50,442 |
| 8 | 24.61125 | 51,191 |
| 9 | 24.97669 | 51,952 |
| 10 | 25.34757 | 52,723 |
| 11 | 25.72395 | 53,506 |
| 12 | 26.10592 | 54,300 |
| 13 | 26.49356 | 55,107 |
| 14 | 26.88696 | 55,925 |
| 15 | 27.28620 | 56,755 |
| 16 | 27.69137 | 57,598 |
| 17 | 28.10256 | 58,453 |
| 18 | 28.51985 | 59,321 |
| 19 | 28.94333 | 60,202 |
| 20 | 29.37311 | 61,096 |
| 21 | 29.80926 | 62,003 |
| 22 | 30.25190 | 62,924 |
| 23 | 30.70110 | 63,858 |
| 24 | 31.15698 | 64,807 |
| 25 | 31.61962 | 65,769 |
| 26 | 32.08914 | 66,745 |
| 27 | 32.56562 | 67,736 |
| 28 | 33.04919 | 68,742 |
| 29 | 33.53993 | 69,763 |
| 30 | 34.03796 | 70,799 |

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
2024 - 2025**

| Step | Hourly Rate | 8 hours/day 260 days/year |
|------|-------------|------------------------------|
| 1 | \$ 23.30845 | \$ 48,482 |
| 2 | 23.65455 | 49,201 |
| 3 | 24.00579 | 49,932 |
| 4 | 24.36225 | 50,673 |
| 5 | 24.72400 | 51,426 |
| 6 | 25.09113 | 52,190 |
| 7 | 25.46370 | 52,964 |
| 8 | 25.84181 | 53,751 |
| 9 | 26.22553 | 54,549 |
| 10 | 26.61495 | 55,359 |
| 11 | 27.01015 | 56,181 |
| 12 | 27.41122 | 57,015 |
| 13 | 27.81824 | 57,862 |
| 14 | 28.23131 | 58,721 |
| 15 | 28.65051 | 59,593 |
| 16 | 29.07594 | 60,478 |
| 17 | 29.50768 | 61,376 |
| 18 | 29.94584 | 62,287 |
| 19 | 30.39050 | 63,212 |
| 20 | 30.84176 | 64,151 |
| 21 | 31.29973 | 65,103 |
| 22 | 31.76449 | 66,070 |
| 23 | 32.23616 | 67,051 |
| 24 | 32.71483 | 68,047 |
| 25 | 33.20060 | 69,057 |
| 26 | 33.69359 | 70,083 |
| 27 | 34.19391 | 71,123 |
| 28 | 34.70165 | 72,179 |
| 29 | 35.21692 | 73,251 |
| 30 | 35.73985 | 74,339 |

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

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

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

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



**Grade S15
Unassigned
2024 - 2025**

| Step | Hourly Rate | 8 hours/day 260 days/year |
|------|-------------|------------------------------|
| 1 | \$ 24.47387 | \$ 50,906 |
| 2 | 24.83728 | 51,662 |
| 3 | 25.20608 | 52,429 |
| 4 | 25.58037 | 53,207 |
| 5 | 25.96020 | 53,997 |
| 6 | 26.34568 | 54,799 |
| 7 | 26.73689 | 55,613 |
| 8 | 27.13390 | 56,439 |
| 9 | 27.53680 | 57,277 |
| 10 | 27.94569 | 58,127 |
| 11 | 28.36066 | 58,990 |
| 12 | 28.78178 | 59,866 |
| 13 | 29.20915 | 60,755 |
| 14 | 29.64288 | 61,657 |
| 15 | 30.08304 | 62,573 |
| 16 | 30.52974 | 63,502 |
| 17 | 30.98307 | 64,445 |
| 18 | 31.44313 | 65,402 |
| 19 | 31.91002 | 66,373 |
| 20 | 32.38385 | 67,358 |
| 21 | 32.86471 | 68,359 |
| 22 | 33.35272 | 69,374 |
| 23 | 33.84797 | 70,404 |
| 24 | 34.35057 | 71,449 |
| 25 | 34.86063 | 72,510 |
| 26 | 35.37827 | 73,587 |
| 27 | 35.90360 | 74,679 |
| 28 | 36.43673 | 75,788 |
| 29 | 36.97777 | 76,914 |
| 30 | 37.52685 | 78,056 |

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
2024 - 2025**

| Step | Hourly Rate | 7 | 8 |
|------|-------------|-------------------------------|-------------------------------|
| | | hours/day 200 days/year | hours/day 260 days/year |
| 1 | \$ 25.69756 | \$ 35,977 | \$ 53,451 |
| 2 | 26.07914 | 36,511 | 54,245 |
| 3 | 26.46639 | 37,053 | 55,050 |
| 4 | 26.85938 | 37,603 | 55,868 |
| 5 | 27.25821 | 38,162 | 56,697 |
| 6 | 27.66297 | 38,728 | 57,539 |
| 7 | 28.07373 | 39,303 | 58,393 |
| 8 | 28.49059 | 39,887 | 59,260 |
| 9 | 28.91364 | 40,479 | 60,140 |
| 10 | 29.34298 | 41,080 | 61,033 |
| 11 | 29.77869 | 41,690 | 61,940 |
| 12 | 30.22087 | 42,309 | 62,859 |
| 13 | 30.66961 | 42,937 | 63,793 |
| 14 | 31.12502 | 43,575 | 64,740 |
| 15 | 31.58719 | 44,222 | 65,701 |
| 16 | 32.05622 | 44,879 | 66,677 |
| 17 | 32.53222 | 45,545 | 67,667 |
| 18 | 33.01529 | 46,221 | 68,672 |
| 19 | 33.50553 | 46,908 | 69,691 |
| 20 | 34.00304 | 47,604 | 70,726 |
| 21 | 34.50795 | 48,311 | 71,777 |
| 22 | 35.02035 | 49,028 | 72,842 |
| 23 | 35.54036 | 49,757 | 73,924 |
| 24 | 36.06810 | 50,495 | 75,022 |
| 25 | 36.60367 | 51,245 | 76,136 |
| 26 | 37.14719 | 52,006 | 77,266 |
| 27 | 37.69878 | 52,778 | 78,413 |
| 28 | 38.25856 | 53,562 | 79,578 |
| 29 | 38.82666 | 54,357 | 80,759 |
| 30 | 39.40319 | 55,164 | 81,959 |

Benefits for 10-month 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 insurance available; employer contribution varies by coverage
 Group dental insurance available; employer contribution varies by coverage
 VRS life insurance premium
 VRS Hybrid Disability if applicable

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

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

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

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



Grade S17

**Accounting/Finance Specialist
 Employee Benefits Specialist
 Grant Specialist
 Payroll Specialist
 Student Information Systems Specialist
 Substance Abuse Specialist
 Transportation Routing Specialist
 2024 - 2025**

| Step | Hourly Rate | 4 | 8 |
|------|-------------|-------------------------------|-------------------------------|
| | | hours/day 200 days/year | hours/day 260 days/year |
| 1 | \$ 26.98244 | \$ 21,586 | \$ 56,123 |
| 2 | 27.38310 | 21,906 | 56,957 |
| 3 | 27.78971 | 22,232 | 57,803 |
| 4 | 28.20235 | 22,562 | 58,661 |
| 5 | 28.62113 | 22,897 | 59,532 |
| 6 | 29.04612 | 23,237 | 60,416 |
| 7 | 29.47742 | 23,582 | 61,313 |
| 8 | 29.91512 | 23,932 | 62,223 |
| 9 | 30.35933 | 24,287 | 63,147 |
| 10 | 30.81013 | 24,648 | 64,085 |
| 11 | 31.26762 | 25,014 | 65,037 |
| 12 | 31.73191 | 25,386 | 66,002 |
| 13 | 32.20309 | 25,762 | 66,982 |
| 14 | 32.68127 | 26,145 | 67,977 |
| 15 | 33.16655 | 26,533 | 68,986 |
| 16 | 33.65903 | 26,927 | 70,011 |
| 17 | 34.15883 | 27,327 | 71,050 |
| 18 | 34.66605 | 27,733 | 72,105 |
| 19 | 35.18080 | 28,145 | 73,176 |
| 20 | 35.70320 | 28,563 | 74,263 |
| 21 | 36.23335 | 28,987 | 75,365 |
| 22 | 36.77137 | 29,417 | 76,484 |
| 23 | 37.31738 | 29,854 | 77,620 |
| 24 | 37.87150 | 30,297 | 78,773 |
| 25 | 38.43385 | 30,747 | 79,942 |
| 26 | 39.00455 | 31,204 | 81,129 |
| 27 | 39.58372 | 31,667 | 82,334 |
| 28 | 40.17149 | 32,137 | 83,557 |
| 29 | 40.76799 | 32,614 | 84,797 |
| 30 | 41.37335 | 33,099 | 86,057 |

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

1 day of sick leave per month of contract

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

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

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

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



**Grade S18
Computer Technician II
2024 - 2025**

| Step | Hourly Rate | 8 hours/day 260 days/year |
|------|-------------|------------------------------|
|------|-------------|------------------------------|

| | | |
|----|-------------|-----------|
| 1 | \$ 28.33157 | \$ 58,930 |
| 2 | 28.75226 | 59,805 |
| 3 | 29.17919 | 60,693 |
| 4 | 29.61247 | 61,594 |
| 5 | 30.05218 | 62,509 |
| 6 | 30.49842 | 63,437 |
| 7 | 30.95129 | 64,379 |
| 8 | 31.41088 | 65,335 |
| 9 | 31.87729 | 66,305 |
| 10 | 32.35063 | 67,289 |
| 11 | 32.83100 | 68,288 |
| 12 | 33.31851 | 69,302 |
| 13 | 33.81325 | 70,332 |
| 14 | 34.31533 | 71,376 |
| 15 | 34.82488 | 72,436 |
| 16 | 35.34199 | 73,511 |
| 17 | 35.86677 | 74,603 |
| 18 | 36.39935 | 75,711 |
| 19 | 36.93984 | 76,835 |
| 20 | 37.48836 | 77,976 |
| 21 | 38.04501 | 79,134 |
| 22 | 38.60994 | 80,309 |
| 23 | 39.18325 | 81,501 |
| 24 | 39.76508 | 82,711 |
| 25 | 40.35554 | 83,940 |
| 26 | 40.95477 | 85,186 |
| 27 | 41.56291 | 86,451 |
| 28 | 42.18007 | 87,735 |
| 29 | 42.80639 | 89,037 |
| 30 | 43.44202 | 90,359 |

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

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

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

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



**Grade S19
Unassigned
2024 - 2025**

| Step | Hourly Rate | 8 hours/day 260 days/year |
|------|-------------|------------------------------|
| 1 | \$ 29.74814 | \$ 61,876 |
| 2 | 30.18987 | 62,795 |
| 3 | 30.63815 | 63,727 |
| 4 | 31.09309 | 64,674 |
| 5 | 31.55479 | 65,634 |
| 6 | 32.02334 | 66,609 |
| 7 | 32.49885 | 67,598 |
| 8 | 32.98142 | 68,601 |
| 9 | 33.47116 | 69,620 |
| 10 | 33.96817 | 70,654 |
| 11 | 34.47255 | 71,703 |
| 12 | 34.98443 | 72,768 |
| 13 | 35.50391 | 73,848 |
| 14 | 36.03110 | 74,945 |
| 15 | 36.56612 | 76,058 |
| 16 | 37.10909 | 77,187 |
| 17 | 37.66011 | 78,333 |
| 18 | 38.21932 | 79,496 |
| 19 | 38.78683 | 80,677 |
| 20 | 39.36277 | 81,875 |
| 21 | 39.94726 | 83,090 |
| 22 | 40.54044 | 84,324 |
| 23 | 41.14241 | 85,576 |
| 24 | 41.75333 | 86,847 |
| 25 | 42.37332 | 88,137 |
| 26 | 43.00251 | 89,445 |
| 27 | 43.64105 | 90,773 |
| 28 | 44.28907 | 92,121 |
| 29 | 44.94671 | 93,489 |
| 30 | 45.61412 | 94,877 |

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
2024 - 2025

| Step | Hourly Rate | 8 | 8 |
|------|-------------|-------------------------------|-------------------------------|
| | | hours/day 200 days/year | hours/day 260 days/year |
| 1 | \$ 31.23555 | \$ 49,977 | \$ 64,970 |
| 2 | 31.69936 | 50,719 | 65,935 |
| 3 | 32.17006 | 51,472 | 66,914 |
| 4 | 32.64775 | 52,236 | 67,907 |
| 5 | 33.13253 | 53,012 | 68,916 |
| 6 | 33.62451 | 53,799 | 69,939 |
| 7 | 34.12379 | 54,598 | 70,977 |
| 8 | 34.63049 | 55,409 | 72,031 |
| 9 | 35.14472 | 56,232 | 73,101 |
| 10 | 35.66657 | 57,067 | 74,186 |
| 11 | 36.19618 | 57,914 | 75,288 |
| 12 | 36.73365 | 58,774 | 76,406 |
| 13 | 37.27910 | 59,647 | 77,541 |
| 14 | 37.83266 | 60,532 | 78,692 |
| 15 | 38.39443 | 61,431 | 79,860 |
| 16 | 38.96454 | 62,343 | 81,046 |
| 17 | 39.54312 | 63,269 | 82,250 |
| 18 | 40.13029 | 64,208 | 83,471 |
| 19 | 40.72618 | 65,162 | 84,710 |
| 20 | 41.33091 | 66,129 | 85,968 |
| 21 | 41.94463 | 67,111 | 87,245 |
| 22 | 42.56746 | 68,108 | 88,540 |
| 23 | 43.19953 | 69,119 | 89,855 |
| 24 | 43.84100 | 70,146 | 91,189 |
| 25 | 44.49198 | 71,187 | 92,543 |
| 26 | 45.15264 | 72,244 | 93,917 |
| 27 | 45.82310 | 73,317 | 95,312 |
| 28 | 46.50352 | 74,406 | 96,727 |
| 29 | 47.19405 | 75,510 | 98,164 |
| 30 | 47.89482 | 76,632 | 99,621 |

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

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

Benefits for 12-month Full-Time 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 insurance available; employer contribution varies by coverage
- Group dental insurance available; employer contribution varies by coverage
- VRS life insurance premium
- VRS Hybrid Disability if applicable

Hourly Rate for Substitute School Nurse: \$ 31.23555 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
2024 - 2025

| Step | Hourly Rate | 8 hours/day 200 days/year |
|------|-------------|------------------------------|
| 1 | \$ 32.79733 | \$ 52,476 |
| 2 | 33.28433 | 53,255 |
| 3 | 33.77856 | 54,046 |
| 4 | 34.28014 | 54,848 |
| 5 | 34.78916 | 55,663 |
| 6 | 35.30574 | 56,489 |
| 7 | 35.82998 | 57,328 |
| 8 | 36.36202 | 58,179 |
| 9 | 36.90195 | 59,043 |
| 10 | 37.44990 | 59,920 |
| 11 | 38.00599 | 60,810 |
| 12 | 38.57034 | 61,713 |
| 13 | 39.14306 | 62,629 |
| 14 | 39.72429 | 63,559 |
| 15 | 40.31415 | 64,503 |
| 16 | 40.91277 | 65,460 |
| 17 | 41.52027 | 66,432 |
| 18 | 42.13680 | 67,419 |
| 19 | 42.76248 | 68,420 |
| 20 | 43.39746 | 69,436 |
| 21 | 44.04186 | 70,467 |
| 22 | 44.69583 | 71,513 |
| 23 | 45.35951 | 72,575 |
| 24 | 46.03305 | 73,653 |
| 25 | 46.71658 | 74,747 |
| 26 | 47.41027 | 75,856 |
| 27 | 48.11426 | 76,983 |
| 28 | 48.82870 | 78,126 |
| 29 | 49.55375 | 79,286 |
| 30 | 50.28956 | 80,463 |

Benefits for 10-month 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 insurance available; employer contribution varies by coverage
 Group dental insurance available; employer contribution varies by coverage
 VRS life insurance premium
 VRS Hybrid Disability if applicable

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

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



Grade S22

**Board Certified Behavior Analyst
School Social Worker
Workforce Coordinator**

2024 - 2025

| Step | Hourly Rate | 8 hours/day 210 days/year |
|------|-------------|------------------------------|
| 1 | \$ 34.43719 | \$ 57,854 |
| 2 | 34.94855 | 58,714 |
| 3 | 35.46749 | 59,585 |
| 4 | 35.99414 | 60,470 |
| 5 | 36.52861 | 61,368 |
| 6 | 37.07102 | 62,279 |
| 7 | 37.62148 | 63,204 |
| 8 | 38.18012 | 64,143 |
| 9 | 38.74705 | 65,095 |
| 10 | 39.32240 | 66,062 |
| 11 | 39.90629 | 67,043 |
| 12 | 40.49885 | 68,038 |
| 13 | 41.10021 | 69,048 |
| 14 | 41.71050 | 70,074 |
| 15 | 42.32986 | 71,114 |
| 16 | 42.95841 | 72,170 |
| 17 | 43.59629 | 73,242 |
| 18 | 44.24364 | 74,329 |
| 19 | 44.90061 | 75,433 |
| 20 | 45.56733 | 76,553 |
| 21 | 46.24395 | 77,690 |
| 22 | 46.93062 | 78,843 |
| 23 | 47.62749 | 80,014 |
| 24 | 48.33470 | 81,202 |
| 25 | 49.05241 | 82,408 |
| 26 | 49.78078 | 83,632 |
| 27 | 50.51997 | 84,874 |
| 28 | 51.27013 | 86,134 |
| 29 | 52.03144 | 87,413 |
| 30 | 52.80404 | 88,711 |

Benefits for 10-month 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 insurance available; employer contribution varies by coverage
- Group dental insurance available; employer contribution varies by coverage
- VRS life insurance premium
- VRS Hybrid Disability if applicable

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

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



**Grade S23
Licensed Clinical Social Worker
2024 - 2025**

| Step | Hourly Rate | 8 hours/day 200 days/year |
|------|-------------|------------------------------|
| 1 | \$ 36.15905 | \$ 57,854 |
| 2 | 36.69597 | 58,714 |
| 3 | 37.24087 | 59,585 |
| 4 | 37.79385 | 60,470 |
| 5 | 38.35505 | 61,368 |
| 6 | 38.92457 | 62,279 |
| 7 | 39.50256 | 63,204 |
| 8 | 40.08913 | 64,143 |
| 9 | 40.68440 | 65,095 |
| 10 | 41.28852 | 66,062 |
| 11 | 41.90160 | 67,043 |
| 12 | 42.52379 | 68,038 |
| 13 | 43.15522 | 69,048 |
| 14 | 43.79603 | 70,074 |
| 15 | 44.44635 | 71,114 |
| 16 | 45.10633 | 72,170 |
| 17 | 45.77610 | 73,242 |
| 18 | 46.45582 | 74,329 |
| 19 | 47.14564 | 75,433 |
| 20 | 47.84570 | 76,553 |
| 21 | 48.55615 | 77,690 |
| 22 | 49.27715 | 78,843 |
| 23 | 50.00886 | 80,014 |
| 24 | 50.75143 | 81,202 |
| 25 | 51.50503 | 82,408 |
| 26 | 52.26982 | 83,632 |
| 27 | 53.04597 | 84,874 |
| 28 | 53.83364 | 86,134 |
| 29 | 54.63301 | 87,413 |
| 30 | 55.44424 | 88,711 |

Benefits for 10-month 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 insurance available; employer contribution varies by coverage
- Group dental insurance available; employer contribution varies by coverage
- VRS life insurance premium
- VRS Hybrid Disability if applicable

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

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



Grade S24
Coordinator of Athletic Training
Coordinator of School Counseling
Coordinator of Technology Systems
School Psychologist
2024 - 2025

| Step | Hourly Rate | 8 | 8 | 8 |
|------|-------------|------------------|------------------|------------------|
| | | hours/day 200 | hours/day 220 | hours/day 260 |
| | | days/year | days/year | days/year |
| 1 | \$ 37.96701 | \$ 60,747 | \$ 66,822 | \$ 78,971 |
| 2 | \$ 38.53077 | 61,649 | 67,814 | 80,144 |
| 3 | \$ 39.10291 | 62,565 | 68,821 | 81,334 |
| 4 | \$ 39.68354 | 63,494 | 69,843 | 82,542 |
| 5 | \$ 40.27280 | 64,436 | 70,880 | 83,767 |
| 6 | \$ 40.87080 | 65,393 | 71,933 | 85,011 |
| 7 | \$ 41.47769 | 66,364 | 73,001 | 86,274 |
| 8 | \$ 42.09358 | 67,350 | 74,085 | 87,555 |
| 9 | \$ 42.71862 | 68,350 | 75,185 | 88,855 |
| 10 | \$ 43.35294 | 69,365 | 76,301 | 90,174 |
| 11 | \$ 43.99668 | 70,395 | 77,434 | 91,513 |
| 12 | \$ 44.64998 | 71,440 | 78,584 | 92,872 |
| 13 | \$ 45.31298 | 72,501 | 79,751 | 94,251 |
| 14 | \$ 45.98583 | 73,577 | 80,935 | 95,651 |
| 15 | \$ 46.66867 | 74,670 | 82,137 | 97,071 |
| 16 | \$ 47.36164 | 75,779 | 83,356 | 98,512 |
| 17 | \$ 48.06491 | 76,904 | 84,594 | 99,975 |
| 18 | \$ 48.77862 | 78,046 | 85,850 | 101,460 |
| 19 | \$ 49.50292 | 79,205 | 87,125 | 102,966 |
| 20 | \$ 50.23798 | 80,381 | 88,419 | 104,495 |
| 21 | \$ 50.98396 | 81,574 | 89,732 | 106,047 |
| 22 | \$ 51.74101 | 82,786 | 91,064 | 107,621 |
| 23 | \$ 52.50930 | 84,015 | 92,416 | 109,219 |
| 24 | \$ 53.28901 | 85,262 | 93,789 | 110,841 |
| 25 | \$ 54.08029 | 86,528 | 95,181 | 112,487 |
| 26 | \$ 54.88332 | 87,813 | 96,595 | 114,157 |
| 27 | \$ 55.69827 | 89,117 | 98,029 | 115,852 |
| 28 | \$ 56.52532 | 90,441 | 99,485 | 117,573 |
| 29 | \$ 57.36466 | 91,783 | 100,962 | 119,318 |
| 30 | \$ 58.21646 | 93,146 | 102,461 | 121,090 |

Benefits for 11-month Coordinator of Athletic Training (220 day) and for 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 insurance available; employer contribution varies by coverage
 Group dental insurance available; employer contribution varies by coverage
 VRS life insurance premium
 VRS Hybrid Disability if applicable

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

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

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

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



**Grade A01
Elementary School Assistant Principal**

2024 - 2025

| Step | Hourly Rate | 8 hrs/day 220 days/year |
|-------------|--------------------|------------------------------------|
|-------------|--------------------|------------------------------------|

| | | |
|-----------|--------------------|------------------|
| 1 | \$ 40.85518 | \$ 71,905 |
| 2 | \$ 41.58514 | 73,190 |
| 3 | \$ 42.32813 | 74,498 |
| 4 | \$ 43.08440 | 75,829 |
| 5 | \$ 43.85418 | 77,183 |
| 6 | \$ 44.63771 | 78,562 |
| 7 | \$ 45.43524 | 79,966 |
| 8 | \$ 46.24703 | 81,395 |
| 9 | \$ 47.07331 | 82,849 |
| 10 | \$ 47.91436 | 84,329 |
| 11 | \$ 48.77044 | 85,836 |
| 12 | \$ 49.64181 | 87,370 |
| 13 | \$ 50.52875 | 88,931 |
| 14 | \$ 51.43154 | 90,520 |
| 15 | \$ 52.35046 | 92,137 |
| 16 | \$ 53.28579 | 93,783 |
| 17 | \$ 54.23784 | 95,459 |
| 18 | \$ 55.20689 | 97,164 |
| 19 | \$ 56.19326 | 98,900 |
| 20 | \$ 57.19726 | 100,667 |

Benefits for Elementary School Assistant Principal

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

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



Grade A03
Middle School Assistant Principal
Coordinator of Alternative and Online Programs
Coordinator of Assessment and Accountability
Coordinator of Special Education
Coordinator of State and Federal Programs
Coordinator of Student Services

2024 - 2025

| | | |
|-------------|--------------------|------------------|
| | 8 | hours/day |
| | 260 | |
| Step | Hourly Rate | days/year |

| | | |
|-----------|--------------------|------------------|
| 1 | \$ 38.13380 | \$ 79,318 |
| 2 | \$ 38.81513 | 80,735 |
| 3 | \$ 39.50863 | 82,178 |
| 4 | \$ 40.21452 | 83,646 |
| 5 | \$ 40.93303 | 85,141 |
| 6 | \$ 41.66437 | 86,662 |
| 7 | \$ 42.40878 | 88,210 |
| 8 | \$ 43.16649 | 89,786 |
| 9 | \$ 43.93773 | 91,390 |
| 10 | \$ 44.72276 | 93,023 |
| 11 | \$ 45.52181 | 94,685 |
| 12 | \$ 46.33514 | 96,377 |
| 13 | \$ 47.16300 | 98,099 |
| 14 | \$ 48.00565 | 99,852 |
| 15 | \$ 48.86336 | 101,636 |
| 16 | \$ 49.73639 | 103,452 |
| 17 | \$ 50.62502 | 105,300 |
| 18 | \$ 51.52953 | 107,181 |
| 19 | \$ 52.45020 | 109,096 |
| 20 | \$ 53.38732 | 111,046 |

Benefits for Middle School Assistant Principal and Coordinators

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

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



**Grade A04
High School Assistant Principal
Coordinator of Transportation**

2024 - 2025

| | | |
|-------------|--------------------|------------------|
| | 8 | |
| | hours/day | |
| | 260 | |
| Step | Hourly Rate | days/year |

| | | |
|-----------|--------------------|------------------|
| 1 | \$ 40.99383 | \$ 85,267 |
| 2 | \$ 41.72626 | 86,791 |
| 3 | \$ 42.47178 | 88,341 |
| 4 | \$ 43.23061 | 89,920 |
| 5 | \$ 44.00300 | 91,526 |
| 6 | \$ 44.78920 | 93,162 |
| 7 | \$ 45.58944 | 94,826 |
| 8 | \$ 46.40397 | 96,520 |
| 9 | \$ 47.23306 | 98,245 |
| 10 | \$ 48.07697 | 100,000 |
| 11 | \$ 48.93595 | 101,787 |
| 12 | \$ 49.81028 | 103,605 |
| 13 | \$ 50.70023 | 105,456 |
| 14 | \$ 51.60608 | 107,341 |
| 15 | \$ 52.52811 | 109,258 |
| 16 | \$ 53.46662 | 111,211 |
| 17 | \$ 54.42190 | 113,198 |
| 18 | \$ 55.39425 | 115,220 |
| 19 | \$ 56.38396 | 117,279 |
| 20 | \$ 57.39136 | 119,374 |

Benefits for High School Assistant Principal and Coordinator of Transportation

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

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



**Grade A05
Elementary Principal**

2024 - 2025

| | | |
|-------------|------------------------|--|
| | | 8 hrs/day 260 days/year |
| Step | Hourly Rate | |

| | | |
|-----------|--------------------|------------------|
| 1 | \$ 44.06837 | \$ 91,662 |
| 2 | \$ 44.85573 | 93,300 |
| 3 | \$ 45.65716 | 94,967 |
| 4 | \$ 46.47291 | 96,664 |
| 5 | \$ 47.30323 | 98,391 |
| 6 | \$ 48.14839 | 100,149 |
| 7 | \$ 49.00864 | 101,938 |
| 8 | \$ 49.88427 | 103,759 |
| 9 | \$ 50.77554 | 105,613 |
| 10 | \$ 51.68274 | 107,500 |
| 11 | \$ 52.60614 | 109,421 |
| 12 | \$ 53.54605 | 111,376 |
| 13 | \$ 54.50274 | 113,366 |
| 14 | \$ 55.47653 | 115,391 |
| 15 | \$ 56.46772 | 117,453 |
| 16 | \$ 57.47662 | 119,551 |
| 17 | \$ 58.50354 | 121,687 |
| 18 | \$ 59.54881 | 123,862 |
| 19 | \$ 60.61276 | 126,075 |
| 20 | \$ 61.69572 | 128,327 |

Benefits for Elementary Principal

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

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



**Grade A06
Middle School Principal**

2024 - 2025

| | |
|-------------|--------------------|
| | 8 |
| | hours/day |
| | 260 |
| | days/year |
| Step | Hourly Rate |

| | | |
|-----------|--------------------|------------------|
| 1 | \$ 47.37350 | \$ 98,537 |
| 2 | \$ 48.21991 | 100,297 |
| 3 | \$ 49.08145 | 102,089 |
| 4 | \$ 49.95837 | 103,913 |
| 5 | \$ 50.85097 | 105,770 |
| 6 | \$ 51.75951 | 107,660 |
| 7 | \$ 52.68429 | 109,583 |
| 8 | \$ 53.62559 | 111,541 |
| 9 | \$ 54.58371 | 113,534 |
| 10 | \$ 55.55894 | 115,563 |
| 11 | \$ 56.55161 | 117,627 |
| 12 | \$ 57.56200 | 119,729 |
| 13 | \$ 58.59045 | 121,868 |
| 14 | \$ 59.63727 | 124,046 |
| 15 | \$ 60.70280 | 126,262 |
| 16 | \$ 61.78737 | 128,518 |
| 17 | \$ 62.89131 | 130,814 |
| 18 | \$ 64.01498 | 133,151 |
| 19 | \$ 65.15872 | 135,530 |
| 20 | \$ 66.32290 | 137,952 |

Benefits for Middle School Principal

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

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



Grade A07
Director of Administrative Services
Director of Student Services
Director of Technology
High School Principal

2024 - 2025

| | | |
|-------------|---------------|------------------|
| | | 8 |
| | | hours/day |
| | Hourly | 260 |
| Step | Rate | days/year |

| | | |
|-----------|--------------------|-------------------|
| 1 | \$ 50.92651 | \$ 105,927 |
| 2 | \$ 51.83640 | 107,820 |
| 3 | \$ 52.76255 | 109,746 |
| 4 | \$ 53.70525 | 111,707 |
| 5 | \$ 54.66479 | 113,703 |
| 6 | \$ 55.64148 | 115,734 |
| 7 | \$ 56.63561 | 117,802 |
| 8 | \$ 57.64751 | 119,907 |
| 9 | \$ 58.67749 | 122,049 |
| 10 | \$ 59.72587 | 124,230 |
| 11 | \$ 60.79298 | 126,449 |
| 12 | \$ 61.87915 | 128,709 |
| 13 | \$ 62.98473 | 131,008 |
| 14 | \$ 64.11007 | 133,349 |
| 15 | \$ 65.25551 | 135,731 |
| 16 | \$ 66.42142 | 138,157 |
| 17 | \$ 67.60816 | 140,625 |
| 18 | \$ 68.81610 | 143,137 |
| 19 | \$ 70.04562 | 145,695 |
| 20 | \$ 71.29711 | 148,298 |

Benefits for Director of Administrative Services, Director of Student Services, Director of Technology and High School Principal

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

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



**Grade A08
Executive Director of Human Resources
Chief Financial Officer**

2024 - 2025

| | | |
|-------------|--------------------|------------------|
| | 8 | hours/day |
| | 260 | days/year |
| Step | Hourly Rate | |

| | | |
|-----------|--------------------|-------------------|
| 1 | \$ 54.74600 | \$ 113,872 |
| 2 | \$ 55.72413 | 115,906 |
| 3 | \$ 56.71975 | 117,977 |
| 4 | \$ 57.73315 | 120,085 |
| 5 | \$ 58.76465 | 122,230 |
| 6 | \$ 59.81459 | 124,414 |
| 7 | \$ 60.88328 | 126,637 |
| 8 | \$ 61.97107 | 128,900 |
| 9 | \$ 63.07830 | 131,203 |
| 10 | \$ 64.20531 | 133,547 |
| 11 | \$ 65.35245 | 135,933 |
| 12 | \$ 66.52009 | 138,362 |
| 13 | \$ 67.70859 | 140,834 |
| 14 | \$ 68.91832 | 143,350 |
| 15 | \$ 70.14967 | 145,911 |
| 16 | \$ 71.40303 | 148,518 |
| 17 | \$ 72.67877 | 151,172 |
| 18 | \$ 73.97731 | 153,873 |
| 19 | \$ 75.29904 | 156,622 |
| 20 | \$ 76.64440 | 159,420 |

Benefits for Executive Director of Human Resources and Chief Financial Officer

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

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



**Grade A10
Assistant Superintendent**

2024 - 2025

| | | |
|-------------|------------------------|--------------------------|
| | | 8 hours/day |
| | Hourly Rate | 260 days/year |
| Step | | |

| | | |
|-----------|--------------------|-------------------|
| 1 | \$ 63.26584 | \$ 131,593 |
| 2 | \$ 64.39620 | 133,944 |
| 3 | \$ 65.54676 | 136,337 |
| 4 | \$ 66.71787 | 138,773 |
| 5 | \$ 67.90990 | 141,253 |
| 6 | \$ 69.12323 | 143,776 |
| 7 | \$ 70.35824 | 146,345 |
| 8 | \$ 71.61532 | 148,960 |
| 9 | \$ 72.89486 | 151,621 |
| 10 | \$ 74.19726 | 154,330 |
| 11 | \$ 75.52292 | 157,088 |
| 12 | \$ 76.87228 | 159,894 |
| 13 | \$ 78.24574 | 162,751 |
| 14 | \$ 79.64374 | 165,659 |
| 15 | \$ 81.06672 | 168,619 |
| 16 | \$ 82.51512 | 171,631 |
| 17 | \$ 83.98940 | 174,698 |
| 18 | \$ 85.49002 | 177,819 |
| 19 | \$ 87.01746 | 180,996 |
| 20 | \$ 88.57218 | 184,230 |

Benefits for Assistant Superintendent

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

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



CITY OF SALEM SCHOOL DIVISION

SALEM CITY SCHOOLS
2024-2025 ADMINISTRATOR SALARY SCALE

| Step | A01 | A02 | A03 | A04 | A05 | A06 | A07 | A08 | A09 | A10 |
|------|--------------------------------|------------|---|--|----------------------|-------------------------|--|--|------------|--------------------------|
| | 220 Days | | 260 Days | 260 Days | 260 Days | 260 Days | 260 Days | 260 Days | | 260 Days |
| | Elementary Assistant Principal | Unassigned | 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 | Unassigned | Assistant Superintendent |

| | | | | | | | | | | |
|----|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|
| 1 | \$71,905 | \$73,784 | \$79,318 | \$85,267 | \$91,662 | \$98,537 | \$105,927 | \$113,872 | \$122,412 | \$131,593 |
| 2 | 73,190 | 75,103 | 80,735 | 86,791 | 93,300 | 100,297 | 107,820 | 115,906 | 124,599 | 133,944 |
| 3 | 74,498 | 76,445 | 82,178 | 88,341 | 94,967 | 102,089 | 109,746 | 117,977 | 126,825 | 136,337 |
| 4 | 75,829 | 77,810 | 83,646 | 89,920 | 96,664 | 103,913 | 111,707 | 120,085 | 129,091 | 138,773 |
| 5 | 77,183 | 79,201 | 85,141 | 91,526 | 98,391 | 105,770 | 113,703 | 122,230 | 131,398 | 141,253 |
| 6 | 78,562 | 80,616 | 86,662 | 93,162 | 100,149 | 107,660 | 115,734 | 124,414 | 133,745 | 143,776 |
| 7 | 79,966 | 82,056 | 88,210 | 94,826 | 101,938 | 109,583 | 117,802 | 126,637 | 136,135 | 146,345 |
| 8 | 81,395 | 83,522 | 89,786 | 96,520 | 103,759 | 111,541 | 119,907 | 128,900 | 138,567 | 148,960 |
| 9 | 82,849 | 85,014 | 91,390 | 98,245 | 105,613 | 113,534 | 122,049 | 131,203 | 141,043 | 151,621 |
| 10 | 84,329 | 86,533 | 93,023 | 100,000 | 107,500 | 115,563 | 124,230 | 133,547 | 143,563 | 154,330 |
| 11 | 85,836 | 88,079 | 94,685 | 101,787 | 109,421 | 117,627 | 126,449 | 135,933 | 146,128 | 157,088 |
| 12 | 87,370 | 89,653 | 96,377 | 103,605 | 111,376 | 119,729 | 128,709 | 138,362 | 148,739 | 159,894 |
| 13 | 88,931 | 91,255 | 98,099 | 105,456 | 113,366 | 121,868 | 131,008 | 140,834 | 151,396 | 162,751 |
| 14 | 90,520 | 92,885 | 99,852 | 107,341 | 115,391 | 124,046 | 133,349 | 143,350 | 154,101 | 165,659 |
| 15 | 92,137 | 94,545 | 101,636 | 109,258 | 117,453 | 126,262 | 135,731 | 145,911 | 156,855 | 168,619 |
| 16 | 93,783 | 96,234 | 103,452 | 111,211 | 119,551 | 128,518 | 138,157 | 148,518 | 159,657 | 171,631 |
| 17 | 95,459 | 97,954 | 105,300 | 113,198 | 121,687 | 130,814 | 140,625 | 151,172 | 162,510 | 174,698 |
| 18 | 97,164 | 99,704 | 107,181 | 115,220 | 123,862 | 133,151 | 143,137 | 153,873 | 165,413 | 177,819 |
| 19 | 98,900 | 101,485 | 109,096 | 117,279 | 126,075 | 135,530 | 145,695 | 156,622 | 168,369 | 180,996 |
| 20 | 100,667 | 103,298 | 111,046 | 119,374 | 128,327 | 137,952 | 148,298 | 159,420 | 171,377 | 184,230 |

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 insurance available; employer contribution varies by coverage
 Group dental insurance available; employer contribution varies by coverage
 VRS life insurance premium
 VRS Hybrid Disability if applicable

Benefits for 12-month Positions (260 day)

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

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