



**City Council Meeting**  
**AGENDA**  
**Monday, April 22, 2024, 6:30 PM**

Work Session 5:30 P.M. Council Chambers Conference Room, City Hall, 114 North Broad Street, Salem, Virginia 24153

Regular Session 6:30 P.M. City Hall, 114 North Broad Street, Salem, Virginia 24153

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**WORK SESSION**

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**AMENDED AGENDA**

1. Call to Order
2. New Business
  - A. **Discussion Items**
    - 1) Discussion of Salem City School Division Budget - Superintendent Dr. Curtis Hicks, Salem School Board Chairman Dr. Nancy Bradley, Chief Financial Officer Mandy Hall
    - 2) Solar Project Presentation - Superintendent Dr. Curtis Hicks
3. Adjournment

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**REGULAR SESSION**

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1. Call to Order
2. Pledge of Allegiance
3. Bid Openings, Awards, Recognitions
4. Consent Agenda
  - A. **Citizen Comments**

Comments from the public, limited to five minutes, on matters not already having a public hearing at the same meeting.
  - B. **Minutes**

Consider acceptance of the April 8, 2024, Work Session and Regular Meeting minutes and the April 17, 2024, Special Meeting Budget Work Session minutes.

**C. Financial Reports**

Consider the acceptance of the Statement of Revenues and Expenditures for the nine months ending March 2024.

**5. Old Business**

**6. New Business**

**A. Use Not Provided For**

Hold public hearing to consider the request of PHC of Virginia, LLC/Acadia Healthcare, Mt Regis Center, property owner, for the amendment of the Use Not Provided For permit to allow additions to the outpatient mental health and substance abuse treatment center on the property located at 125 Knotbreak Road, (Tax Map # 148-1-5). (Advertised in the April 11, and 18, 2024, issues of the *Salem Times Register*.) (Recommend approval; see page 8 -9 of Planning Commission minutes.) **STAFF REPORT**

**B. Salem High School Forensics Team**

Consider the adoption of Resolution 1466 honoring the Salem High School Forensics Team for winning the Virginia High School League State Championship.

**C. Presentation of Salem School Division Budget**

Receive presentation from the Chairman of the Salem School Board regarding the 2024-2025 budget pursuant to Section 8.5 of the 1968 Charter of the City of Salem, as amended.

**D. Salem City School Board**

Consider setting date for a public hearing in accordance with Section 22.1-29.1 of the Code of Virginia 1950, as amended, regarding the appointment to fill the unexpired School Board term of Rachel Thompson. (Suggest date of May 28, 2024).

**E. Virginia Brownfields Restoration and Economic Redevelopment Assistance Fund Program - Mowles Spring Park**

Authorize the City Manager to finalize and execute documents necessary to finalize a site assessment and planning grant for Mowles Spring Park from the Virginia Economic Development Partnership Authority; and appropriate the grant funds received.

**7. Adjournment**

# City Council Meeting MINUTES

**Monday, April 8, 2024, 6:30 PM**

Work Session 6:00 P.M. Council Chambers Conference Room, City Hall, 114 North Broad Street, Salem, Virginia 24153  
Regular Session 6:30 P.M. Council Chambers, City Hall, 114 North Broad Street, Salem, Virginia 24153

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## WORK SESSION

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### 1. Call to Order

A work session of the Council of the City of Salem, Virginia, was held in the Council Chambers Conference Room, City Hall, 114 N. Broad Street, Salem, Virginia, on March 25, 2024, at 6:00 p.m., there being present the following members of said Council to wit: Renée Ferris Turk, Mayor; James W. Wallace, III, Vice-Mayor; Council members; Byron Randolph Foley, William D. Jones, and H. Hunter Holliday; with Renée Ferris Turk, Mayor, presiding; together with Chris Dorsey, City Manager; Rob Light, Assistant City Manager and Clerk of Council; Rosemarie B. Jordan, Director of Finance; Tammy Todd, Assistant Director of Finance; Mary Ellen Wines, Planning and Zoning Administrator; Will Simpson, City Engineer; Max Dillon, Planner I; Crystal Williams, Assistant to the City Manager; Laura Lea Harris, Deputy Clerk of Council; and Glenn Walters, owner, TownStudio; and the following business was transacted;

Mayor Turk reported that this date, place, and time had been set in order for the Council to hold a work session; and

### 2. New Business

#### A. Discussion Items

Update on Comprehensive Plan - Glenn Walters, TownStudio

Glenn Walters, owner, TownStudio, presented an update on the progress of the Comprehensive Plan for Council. He shared a timeline of the process and noted that the process is on schedule and that progress is being made. He noted that a third Community Workshop would be held this week and that the focus for this meeting would be on housing. He indicated that a community mailer had gone out to the entire community, including property owners and tenants to poll on housing topics. Mr. Walters shared that a vision statement has been established: "Salem is a beautiful and proud city. Our people are our greatest assets, and our "small-town" feel defines our character. Our commitment to exploring economic opportunities, nature and the outdoors, diverse neighborhoods, community services, sports, and best in class schools foster a pride of place and a unique quality of life that is shared by all our citizens. As we encounter change, we will respond wisely, learning from our history and embracing the future with a fresh mindset and a commitment to excellence."

Feedback that has been received from the citizens was noted and initiated draft themes and strategies were shared. Additionally, housing needs were shared and strategies for meeting these needs were offered. Questions were asked by Council and responded to by staff and Mr. Walters.

### 3. Adjournment

There being no further business, Mayor Turk adjourned the meeting at 6:23 p.m.

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## REGULAR SESSION

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### 1. Call to Order

A regular meeting of the Council of the City of Salem, Virginia, was called to order at 6:30 p.m., there being present the following members to wit: Renée Ferris Turk, Mayor; James W. Wallace, III, Vice-Mayor; Councilmembers: Byron Randolph Foley, William D. Jones, and H. Hunter Holliday; with Renée Ferris Turk, Mayor, presiding together with Chris Dorsey, City Manager; Rob Light, Assistant City Manager and Clerk of Council; Rosemarie B. Jordan, Director of Finance; Will Simpson, City Engineer; Mike Stevens, Director of Communications; and Jim Guynn, City Attorney.

### 2. Pledge of Allegiance

### 3. Bid Openings, Awards, Recognitions

Mayor Turk noted that Council had a recognition that they wished to make this evening for Mrs. Gertrude Harris upon her 100th birthday and asked Mrs. Harris to come to the front. She read a proclamation in honor of Mrs. Harris which noted many events and accomplishments of her life as well as her contributions to the City of Salem. Following Mrs. Harris's retirement in 1987, the City of Salem recognized her leadership and commitment by naming the Salem Senior Citizen Center Activities Hall, the Gertrude W. Harris Activities Center. Council had pictures taken with Mrs. Harris as well as with members of her family, caregivers, friends, and members of the Church Women United organization.

### 4. Consent Agenda

#### A. Citizen Comments

Comments from the public, limited to five minutes, on matters not already having a public hearing at the same meeting.



John Breen, 142 Bogey Lane, was the first citizen to address Council this evening. He voiced considerations in reference to communication. He requested responses to the following questions that he posed: 1) Why is the public not able to ask questions and receive concurrent answers when addressing Council?; 2) Why is there not a mechanism to petition for additional time to present citizen comments to Council?; 3) During a public hearing, may the public ask questions of a developer, Council, or staff? If not, why not?; 4) Why has Council not adopted a Town Hall forum as requested?; 5) Why have reports of code violations of blight not been publicly posted on the website as requested?; 6) Why does Salem's Planning Commission not allow public comments in meetings?; 7) Why may the public not speak, ask questions, or make a presentation in a Work Session?; 8) Were changes needed to the structure of Work Sessions?; 9) Requested that Work Sessions be recorded and made available to the public; 10) Should Salem engage experts prior to any approval of Hope Tree proposal?; 11) Requested that Council hold more than one public hearing for the Hope Tree proposal; 12) Why has Salem not engaged Roanoke College for surveys?; 13) Why has Council not listed issues on the ballot for a non-binding referendum vote as requested?

Mark Nayden, 352 N. Broad Street, expressed concerns about the proposed Hope Tree development. He noted concerns about traffic and noted that he felt traffic studies to this point were incomplete. He also voiced the concern that this plan is not compatible with the City's current Comprehensive Plan. In addition, Mr. Nayden noted concerns with the commercial development on the Hope Tree property. He expressed the need for a more detailed site plan and requested that Council vote against this Planned Unit Development (PUD) proposal.

Christina McCart, 316 N. Broad Street, expressed concerns about the proposed Hope Tree development. She noted concerns of traffic as well as the impact on the property value of the homes in the area. She questioned whether the tax revenues of the Hope Tree development would exceed the costs of providing for the new citizens as well as account for the lower taxes received from decreased property values. In addition, Dr. McCart also questioned the most recently updated version of the report with regards to projected traffic based on the proposal. She requested that Council vote no to the proposal.

Susan Bentley, 312 N. Broad Street, spoke in opposition to the proposed Hope Tree rezoning. She stated that the purpose of the Comprehensive Plan was to guide development and zoning decisions and she felt that needed to be noted in the current work on updating the Comprehensive Plan for the City of Salem. She expressed the concern that the proposed plan does not comply with the current Comprehensive Plan. Ms. Bentley noted that the Comprehensive Plan was intended to guide in situations such as this one, and she asked that this decision not be rushed during this process of developing the Comprehensive Plan. She expressed a lack of confidence in the transparency of Hope Tree's proposal and narrative. Ms. Bentley also spoke to the current ministries offered by Hope Tree and expressed concern for their future if this property is developed as proposed. In addition, she expressed concern for the competition that commercial development in this location would offer the revitalized Downtown historic district. She stated that she felt this was not the right location for this mixed-use development proposal and requested that Council vote against this proposal.

Karla Murphy, 721 Mount Vernon Avenue, was the last citizen to address Council this evening. She shared of traffic and safety concerns and shared a heartfelt plea for the negative impact that the Hope Tree proposal would have on the area. She asked that Council listen to the citizens.

**B. Minutes**

Consider acceptance of the March 25, 2024, Work Session and Regular Meeting minutes.

The minutes were approved as written.

**5. Old Business**

**A. Amendment to the Zoning Ordinance**

Consider ordinance on second reading for the request of E3MAG LLC, property owner, for rezoning the property located at 744 Electric Road (Tax Map # 155 - 2 - 2.2) from HBD Highway Business District to HM Heavy Manufacturing District. (Approved on first reading at the March 25, 2024, Council meeting.)

Mr. Simpson shared that this location was off of the St. Johns development that currently has several warehouse-type facilities. This is being requested in an effort to be in line with existing development in that area.

William Jones motioned to adopt ordinance on second reading for the request of E3MAG, LLC, property owner, for rezoning the property located at 744

Electric Road (Tax Map # 155-2-2.2) from HBD Highway Business District to HM Heavy Manufacturing District. H Hunter Holliday seconded the motion.

Ayes: Foley, Holliday, Jones, Turk, Wallace

## 6. New Business

### A. **Roanoke Valley Resource Authority Budget**

Consider approval of the 2024-2025 annual budget for the Roanoke Valley Resource Authority.

The 2024-2025 annual budget for the Roanoke Valley Resource Authority was presented by Jon Lanford, Chief Executive Officer of the Roanoke Valley Resource Authority on behalf of the Board of Directors. He shared that he had with him this evening from the Resource Authority Jeremy Garrett, Director of Operations for Technical Services, and Brad Brewer, Finance Manager.

Mr. Lanford shared that this past Friday the Resource Authority had received their certificate to operate new cell seven, which was about a \$10 million dollar investment with about five years of airspace available in that cell.

Mr. Lanford noted that the Fiscal Year 2024 budget was 15.9 million dollars and the Fiscal Year 2025 budget, as recommended by the RVRA Board, was 16.7 million dollars. This represents an increase of \$835,000 or five percent. He pointed out that the majority of funds generated are going to operation with the exception of \$1.6 million that is being set aside for future cell eight development at the Smith Gap Facility. The transition from rail has impacted finances and they are working through that process. The budget includes Capital planning. In order to balance the budget this year, they have deferred equipment replacement costs and are exploring alternatives for meeting equipment needs and future capital needs not funded in this current year.

One project that is being explored is the conversion of methane gas to a renewable natural gas that should generate substantial revenues for the authority. It is hoped that this would allow the Authority to get back on the equipment replacement schedule and capital improvement schedules that have been set up.

In order to balance the budget at that 16.7 million dollars, the RVRA is proposing a \$1.50 per ton increase to the members for tonnage from the municipal sources and a \$1.75 per ton increase for commercial users. He noted as a point of

reference that each dollar that the tonnage is increased on the member side increases revenues by \$109,000. The \$1.50 will generate \$164,000 in new revenue for the Authority this year and the physical impact for the City of Salem would be approximately \$26,000. The RVRA Board has set a June timeline for holding a public hearing and adopting the budget. He requested that Council approve this budget this evening and opened the floor for questions.

Mr. Jones thanked them for their work and the job they do and spoke to the positive relationship between the City of Salem and the RVRA.

Mr. Lanford expressed appreciation for the relationship they have with the local governments and noted that this is a much more technical field than it was in the past.

Mayor Turk expressed appreciation for the fact that methane conversion into natural gas for energy was being explored.

Mr. Lanford gave credit to Mr. Garrett for his work on this project and negotiation of the terms involved with this.

Randy Foley motioned to approve the Roanoke Valley Resource Authority (RVRA) budget for fiscal year 2024-2025. William Jones seconded the motion.

Ayes: Foley, Holliday, Jones, Turk, Wallace

#### **B. Roanoke Regional Airport Commission**

Consider approval of the Roanoke Regional Airport Commission budget for the fiscal year 2024-2025.

Mike Stewart, Executive Director of the Roanoke Regional Airport Commission, presented the Fiscal Year 2024-2025 budget on behalf of the Commission. He noted that in the packet that Council had received, the Operating Budget reflected Capital expenditures of over \$100,000 expected for the Fiscal Year 2024-2025. He also noted revenues of \$13.8 million. That was a decrease of 17% from Fiscal Year 2024. This is due primarily to the expiration of Federal Pandemic Relief grants. He shared that expenditures were up 9% to about \$12.8 million from 2024. He elaborated that these were primarily due to personnel expenses, COLA, and insurance costs. The projected net was slightly less than \$1 million. The good news was that the Airport is operating in the black.

On the Capital sheet, Mr. Stewart highlighted that Taxiway Bravo, which was the primary taxiway of parallel to Runway 624, was the largest one. This is a \$7.752 million dollar project and that was just mill and overlay of a very old taxiway. He

also noted the rehabilitation project on Runway 24 that would be paid for mostly through federal grants and federal discretionary funds as well as state aviation funds, which come from aviation fuel taxes. He indicated that there are plans to rehabilitate Runway 624 in the future but that the current focus was to repair and maintain it.

Other items of note were the replacement of the terminal roof and several terminal improvements, including the Explosive Detection System relocation and improvements to the Security Checkpoint. Another project that was noted was thermoplastic cold bars and surface markings on the runway. Mr. Stewart spoke to the funding being utilized for these projects as well. In addition, Mr. Stewart shared details of rehabilitation to the parking lots.

He indicated that traffic through the airport continues to grow and that the airlines are responding by bringing in more seating and increased flights.

Mayor Turk asked about a bump on the 624 runway.

Mr. Stewart responded that there was a hump at the intersection of 624 and 1634 and that it was part of the Master Plan to get that straightened out. He indicated that this was not a big deal and that it could not be addressed at the present because both runways would have to be closed in order to dig it out and fix it. The hope is that approval will be given to extend the runway across 581 and they would be able to eliminate this issue.

Vice-Mayor Wallace asked if there was an update on the status of the Master Plan with the FAA.

Mr. Stewart responded that they were still in the process of going back and forth and answering questions with the FAA. The initial indication is that the FAA is not supportive of the runway, but the Airport intends to provide more information and push the case until it is approved.

Council thanked Mr. Stewart and Dale Guidry, Salem Commission member, for being with us this evening.

Randy Foley motioned to approve the Roanoke Regional Airport Commission budget for the fiscal year 2024/2025. H Hunter Holliday seconded the motion.

Ayes: Foley, Holliday, Jones, Turk, Wallace

**C. Annual Presentation of Budget by City Manager**

In accordance with Section 4.6 (b) of the Charter of the City of Salem, Virginia, City Manager Dorsey will present the 2024-2025 budget to City Council.

City Manager, Chris Dorsey, presented the highlights of the proposed Fiscal Year 2024-2025 Annual Budget to City Council.

He noted that the economy has seen a boost as it continues to recover from the effects of COVID-19. The rate of inflation is stabilizing, and a slowdown may be observed while supply chain issues continue to affect our area. He continued that while the jobless rate was low, interest rates had increased to levels not seen in decades. With these factors in mind, the City of Salem has been careful and selective in preparing the Fiscal Year 2025 budget request.

City Manager Dorsey shared an overview of both the General Fund Revenue and Expenditure budgets. He gave a summary of the General Fund Budget, including Capital Funds and shared highlights by department.

Mr. Dorsey noted that Budget Workshops are scheduled for Wednesday, April 17th, Tuesday, April 23rd, and Wednesday, April 24th, and that Council will be able to review the Budget in depth. The department heads will be in attendance to go through the line items.

Mr. Dorsey thanked Mr. Light, Ms. Jordan, Ms. Todd, and the Finance staff for putting this information together.

Mayor Turk noted that this was the introduction of the budget this evening and that no action would be taken tonight. She thanked staff for their hard work.

**D. Personal Property Tax Relief Act (PPTRA)**

Consider request to adopt Resolution 1465 setting the allocation percentage for personal property tax relief for the 2024 tax year.

Mayor Turk requested that Ms. Jordan explain this item for the benefit of those in attendance.

Ms. Jordan noted that the state has fixed the amount of tax relief that is given to each locality. Each year, Salem receives \$2.588 million and has been receiving this same amount since 2006. The estimated value of all personal use vehicles is allocated across those vehicles. This applies to personal use vehicles, not business use. For vehicles valued at \$1,000 or less, the full amount of the tax would be rebated or not billed. For vehicles valued between \$1,000 and \$20,000, a percentage of that is received in tax relief. For vehicles valued over \$20,000,

citizens are required to pay the full value. Ms. Jordan explained the calculation and noted that 44.7% was the percentage calculated for this year.

Mr. Foley noted for the benefit of the public that this was what was known as the "car tax" relief that was granted about 18 years ago under Governor Gilmore.

William Jones motioned to adopt Resolution 1465 setting the allocation percentage for personal property tax relief for the 2024 tax year. Randy Foley seconded the motion.

Ayes: Foley, Holliday, Jones, Turk, Wallace

**E. Conveyance of Property**

Authorize the City Manager to finalize and execute a contract with Savory Ventures Salem, LLC for the sale of a City owned parcel at 600 West 4<sup>th</sup> Street (Tax map # 143-4-1) consisting of +/- .30 acres.

Mr. Light shared that this is the property on the corner of West 4th Street and Roanoke Street. A public hearing was held November 14, 2016, of the City's intent to sell this property. A full-price offer was received by the City for a proposed food court venture. Staff is requesting that Council consider authorizing the City Manager to finalize and execute necessary documents.

Mr. Foley clarified that this property appears as though it is part of the car dealership at that location; however, it is just a pie-shaped piece at the corner that the City is selling and that it is not part of the auto dealership or maintenance garage at that location.

Mr. Jones further clarified that this is between Domino's and the old Line-X building, right in front of DTS.

William Jones motioned to authorize the City Manager to finalize and execute a contract with Savory Ventures Salem, LLC for the sale of a City-owned parcel at 600 West 4th Street (Tax map # 143-4-1) consisting of +/- .30 acres. H Hunter Holliday seconded the motion.

Ayes: Foley, Holliday, Jones, Turk, Wallace

**F. Emergency Medical Transport Fees**

Consider request to change emergency medical transport fees. **Audit - Finance Committee**

City Council may establish reasonable fees for the provision of emergency medical services. These fees are periodically adjusted based on changes to the



Centers for Medicare and Medicaid Services fee schedule and recommendations from the City's third-party biller. Adjusting fees for emergency medical services allows the City to recoup reasonable costs for the provision of such services.

James Wallace motioned to approve Resolution 1464 to modify emergency medical transport fees and direct future changes be administratively amended with authorization from the City Manager. Additionally, amend the resolution as requested by the Audit Finance Committee to require the City Manager inform Council of any future administrative changes made. William Jones seconded the motion.

Ayes: Foley, Holliday, Jones, Turk, Wallace

#### **G. Appropriation of Funds**

Consider request to reappropriate grant funds awarded by Community Foundation. **Audit - Finance Committee**

In FY2022, the City received \$50,000 from the Community Foundation for gateway signage that included a \$25,000 match by the City. The grant was secured by Virginia's Blue Ridge for a consistent signage plan throughout the region. The initial sign will be at the entrance to Salem from Roanoke City where Main Street meets Melrose Avenue. Two additional signs will be added on the north and south ends of Electric Road. The project took longer than anticipated because VDOT had to approve the design of the signs.

James Wallace motioned to reappropriate \$75,000 from fund balance to the Designation of Beginning Fund Balance account and increase the budget for the Grants – Other Costs account by \$75,000. It is also recommended that any of this grant not spent in the current fiscal year be administratively appropriated in the subsequent fiscal year. Randy Foley seconded the motion.

Ayes: Foley, Holliday, Jones, Turk, Wallace

#### **H. Appropriation of Funds**

Consider request to appropriate and transfer capital reserve. **Audit - Finance Committee**

The Capital Planning and Reserve Policy was adopted by Council on March 25, 2024. The initial contribution based on the fiscal year 2023 audit is \$17,026,870. This amount needs to be transferred from the General Fund to the Capital Reserve Fund.

James Wallace motioned to appropriate \$17,026,870 to General Fund revenue account, Designation of Beginning Fund Balance, and General Fund expenditure account, Transfer to Capital Reserve. Also, to appropriate \$17,026,870 to Capital Reserve Fund revenue account Transfer from General Fund – Capital Reserve, and Capital Reserve Fund expenditure account, Capital Reserve. William Jones seconded the motion.

Ayes: Foley, Holliday, Jones, Turk, Wallace

**I. Appropriation of Funds**

Consider request to appropriate proceeds from the sale of equipment. **Audit - Finance Committee**

Vice-Mayor Wallace noted that the Audit Finance Committee requests this item be removed from the agenda at this time pending further review by the Committee.

**7. Closed Session**

**A. Closed Session**

Hold a closed session in accordance with Section 2.2-3711 A(1) of the 1950 Code of Virginia, as amended, to discuss a personnel matter pertaining to a School Board appointment; and Section 2.2-3711 A(8) of the 1950 Code of Virginia, as amended, for consultation with legal counsel employed or retained by a public body regarding specific legal matters requiring the provision of legal advice by such counsel.

Jim Wallace motioned that, in accordance with Sections 2.2-3711 A (1) and (8) of the 1950 Code of Virginia, as amended, Council hereby convenes to closed session at 7:49 p.m. for the purpose of discussing the following specific matters:

To discuss a personnel matter pertaining to a School Board appointment; and for consultation with legal counsel employed or retained by a public body regarding specific legal matters requiring the provision of legal advice by such counsel. William Jones seconded the motion.

Ayes: Foley, Holliday, Jones, Turk, Wallace

Mayor Turk noted that no action would be taken this evening.

James Wallace motioned to reconvene at 8:05 p.m. in accordance with Section 2.2-3712 D. of the Code of Virginia, 1950 as amended to date, Council certifies that in closed session only items lawfully exempted from open meeting requirements under the Virginia Freedom of Information Act and only such items

identified in the motion by which the closed session was convened were heard, discussed, or considered by the Council. William Jones seconded the motion.

Ayes: Foley, Holliday, Jones, Turk, Wallace

**8. Adjournment**

The meeting was adjourned at 8:05 p.m.

UNAPPROVED  
CITY COUNCIL WORK SESSION  
April 17, 2024

A work session of the Council of the City of Salem, Virginia, was held in Council Chambers, City Hall, 114 North Broad Street, Salem, Virginia, on April 17, 2024, at 8:30 a.m., there being present the following members of said Council, to wit: Renée Ferris Turk, Mayor; James W. Wallace, III, Vice-Mayor; Councilmembers: Byron Randolph Foley, William D. Jones, and H. Hunter Holliday; with Renée Ferris Turk, Mayor, presiding; together with Chris Dorsey, City Manager; Rob Light, Assistant City Manager and Clerk of Council; Rosie Jordan, Director of Finance; Tammy Todd, Assistant Director of Finance; and Crystal Williams, Assistant to the City Manager; and the following business was transacted:

Mayor Turk reported that this date, place, and time had been set in order for the Council to hold a budget work session; and

WHEREAS, a discussion was held regarding the FY 2024-2025 budget; and

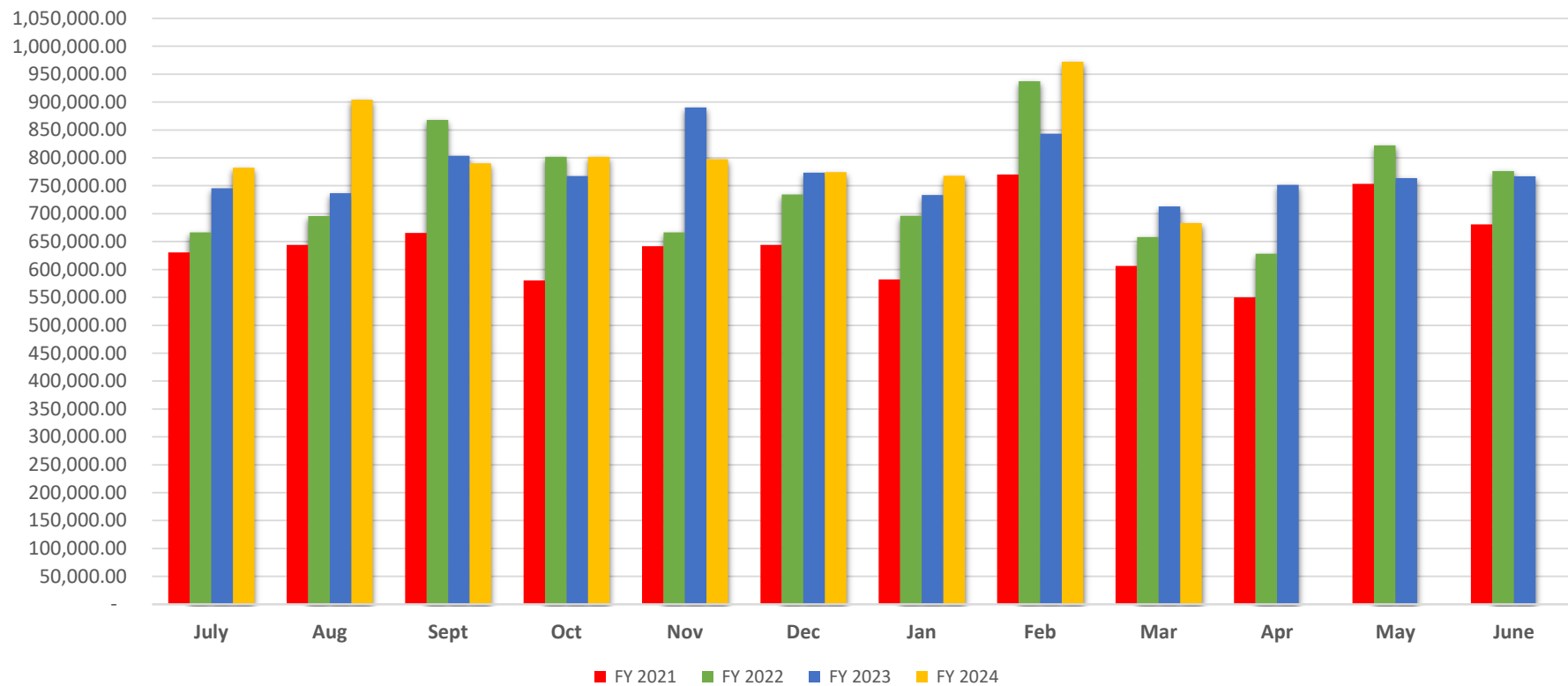
WHEREAS, there were no other topics for discussion.

There being no further business to come before the Council, the work session was adjourned at 12:44 p.m.

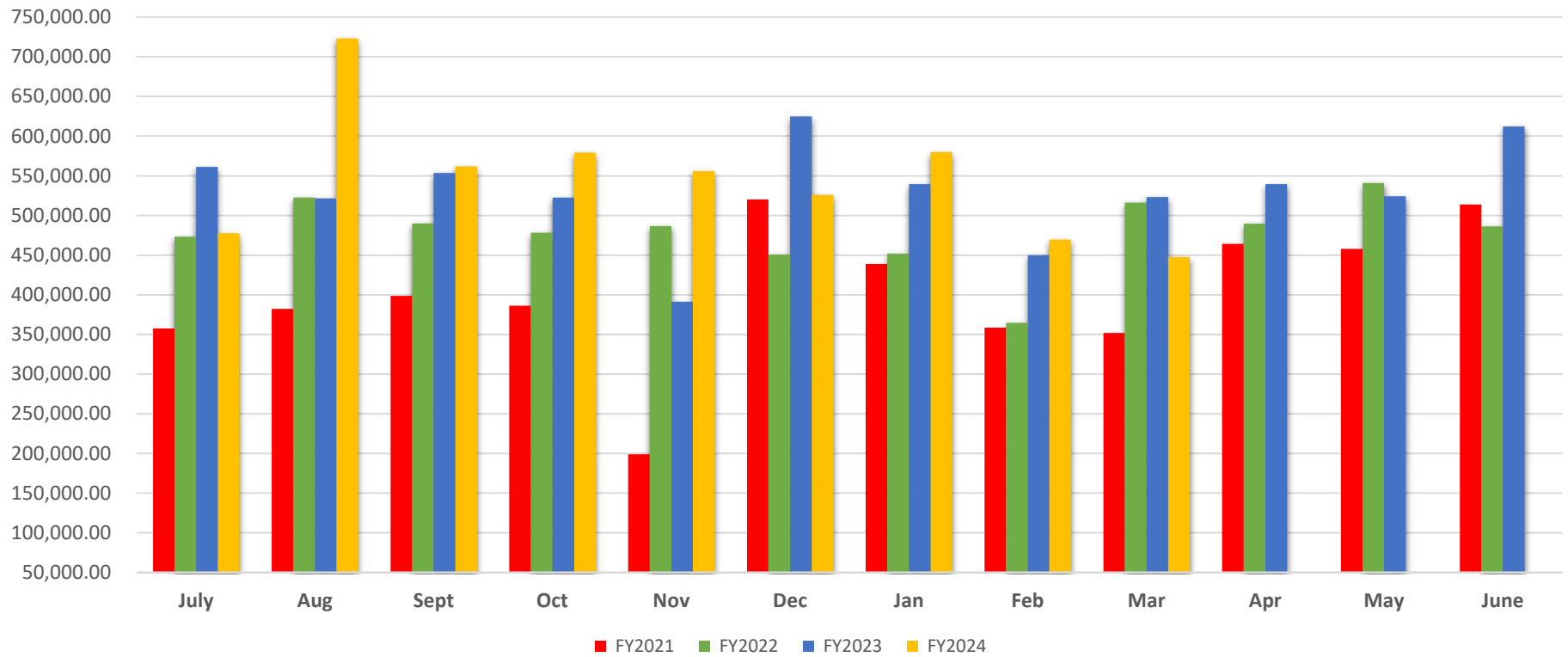
**City of Salem, Virginia  
General Fund  
Statement of Revenues and Expenditures  
For Nine Months Ending March 31, 2024**

	Current Year Budget	Current Year Year to Date	% of Budget	Prior Year Year to Date	Variance
<b>Revenues:</b>					
Beginning Balance 7-1-23	\$ 9,860,353	\$ -	0%	\$ -	\$ -
General Property Taxes	47,435,126	18,812,392	40%	17,352,774	1,459,618
Other Local Taxes	27,410,800	19,708,195	72%	19,401,682	306,513
Permits and Licenses	356,740	231,433	65%	283,570	(52,137)
Fines and Forfeitures	119,000	81,953	69%	89,745	(7,792)
Revenue from Use of Money and Property	5,332,180	6,132,190	115%	3,226,241	2,905,949
Charges for Services	3,680,126	2,562,633	70%	2,398,736	163,897
Payment in Lieu of Taxes from Electric Fund	3,160,000	2,370,000	75%	3,160,000	(790,000)
Payment in Lieu of Taxes from Water Fund	145,395	109,527	75%	119,233	(9,706)
Miscellaneous Revenue	621,112	532,112	86%	542,009	(9,898)
Non-Categorical Aid	3,690,450	722,770	20%	798,439	(75,669)
Shared Expense	1,711,395	1,076,436	63%	1,003,730	72,706
Categorical Aid	9,330,781	7,145,401	77%	6,092,807	1,052,595
Non-Revenue Receipts	34,180	34,177	100%	89,666	(55,489)
Transfer From Other Funds	5,396,700	5,319,145	99%	18,748,588	(13,429,443)
<b>Total Revenues</b>	<b>118,284,338</b>	<b>64,838,364</b>	<b>55%</b>	<b>73,307,220</b>	<b>(8,468,856)</b>
<b>Expenditures:</b>					
General Government	10,437,204	7,453,577	71%	7,085,856	367,721
Judicial Administration	3,163,592	2,211,909	70%	1,894,482	317,427
Public Safety	25,995,754	17,344,669	67%	14,856,120	2,488,549
Public Works	14,017,062	8,594,638	61%	7,014,602	1,580,036
Health and Welfare	6,492,410	4,379,432	67%	3,516,860	862,572
Education	25,651,617	20,743,955	81%	19,901,746	842,209
Parks, Recreation and Cultural	8,944,069	5,502,506	62%	5,098,348	404,158
Community Development	3,644,234	2,725,376	75%	3,293,352	(567,976)
Non-Departmental	1,271,995	1,379,904	108%	1,366,481	13,423
Transfers Out	17,706,356	14,307,941	81%	21,855,915	(7,547,974)
Contingency	960,045	-	0%	-	-
<b>Total Expenditures</b>	<b>118,284,338</b>	<b>84,643,907</b>	<b>72%</b>	<b>85,883,762</b>	<b>(1,239,855)</b>
<b>Revenues Over/(Under) Expenditures</b>	<b>\$ -</b>	<b>\$ (19,805,543)</b>		<b>\$ (12,576,542)</b>	<b>\$ (7,229,001)</b>

**City of Salem  
Sales Tax Summary  
For Fiscal Years 2021 - 2024**

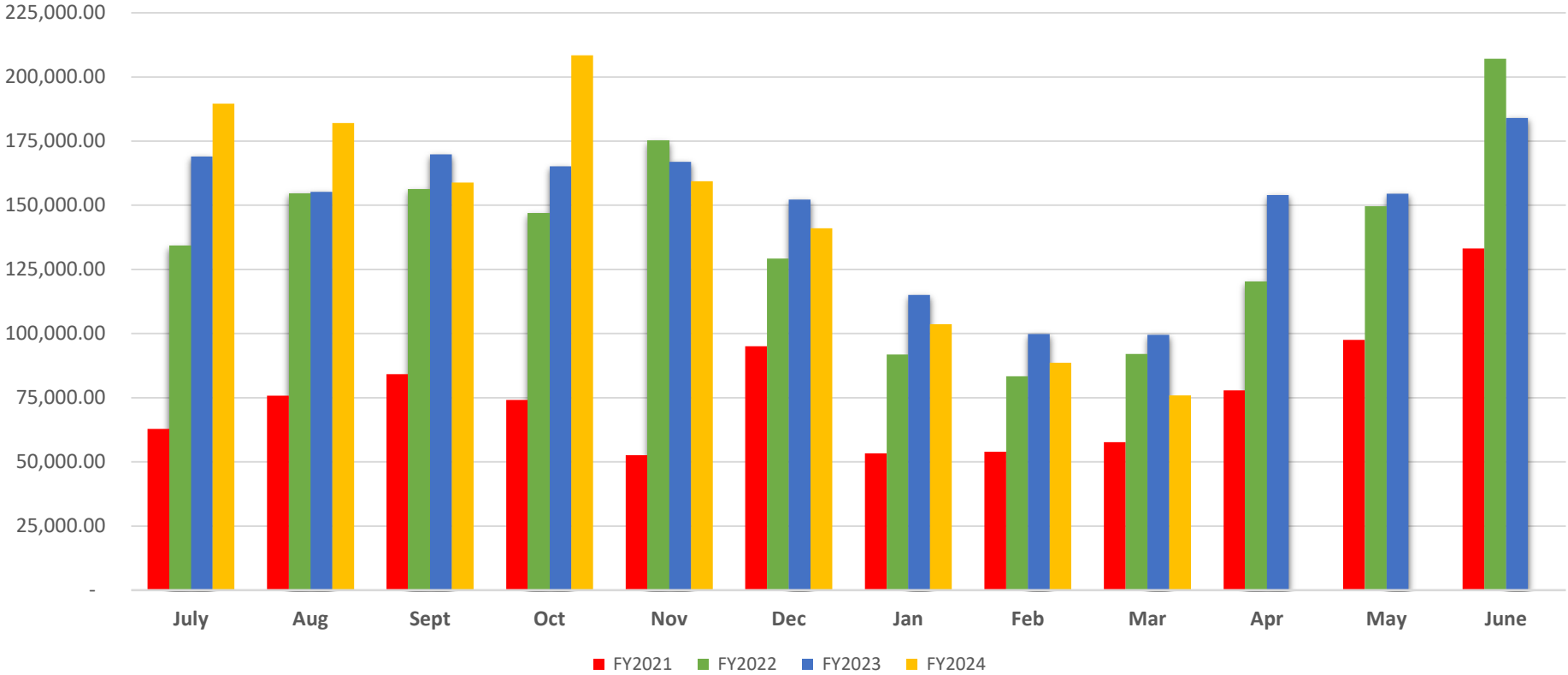


**City of Salem  
Meals Tax Summary  
For Fiscal Years 2021 - 2024**





**City of Salem  
Lodging Tax Summary  
For Fiscal Years 2021 - 2024**





City of Salem, Virginia  
Debt Outstanding  
For Period Ending March 31, 2024

Schedule F

	Balance 7/1/2023	Issuances	Principal Payments	Balance 3/31/2024
<b>City Debt Outstanding</b>				
2011 Union First Market Refunding Bonds	\$ 379,962	\$ -	\$ (379,962)	\$ -
2013 Public Improvement Bonds	977,550	-	(89,425)	888,125
2016B Public Improvement Bonds	441,146	-	-	441,146
2019 Public Improvement Bonds	4,273,000	-	-	4,273,000
2020 Public Improvement Bonds	1,935,000	-	-	1,935,000
2020 Public Improvement Refunding Bonds	4,703,652	-	-	4,703,652
2021 Public Improvement Refunding Bonds	1,166,000	-	(361,000)	805,000
2022B Public Improvement Bonds	14,491,000	-	-	14,491,000
<b>Total City Debt Outstanding</b>	28,367,310	-	(830,387)	27,536,923
<b>School Debt Outstanding</b>				
2011 Union First Market Refunding Bonds	665,038	-	(665,038)	-
2012A Public Improvement Bonds	4,772,500	-	(477,250)	4,295,250
2013 Public Improvement Bonds	3,012,450	-	(275,575)	2,736,875
2020 Public Improvement Bonds	23,565,000	-	-	23,565,000
<b>Total School Debt Outstanding</b>	32,014,988	-	(1,417,863)	30,597,125
<b>Total Debt Outstanding</b>	<u>\$ 60,382,298</u>	<u>\$ -</u>	<u>\$ (2,248,250)</u>	<u>\$ 58,134,048</u>

City of Salem, Virginia  
Capital Projects Fund  
Statement of Revenues and Expenditures  
For Period Ending March 31, 2024

Schedule G

	Budget	Project To Date	Encumbrances	Total Project	Available Balance	Year To Date	
Fund Balance, July 1, 2023							\$ 21,420,610
<u>Revenues:</u>							
Federal Grants	\$ 13,560,359	\$ 1,816,391	\$ -	\$ 1,816,391	\$ 11,743,968	\$ 223,312	
State Grants	17,515,640	2,353,408	-	2,353,408	15,162,232	728,905	
Proceeds From Debt Issuance	42,015,146	42,015,145	-	42,015,145	1	-	
Interest Income	813,126	813,125	-	813,125	1	129,936	
Transfer From General Fund	28,644,299	28,339,325	-	28,339,325	304,974	8,484,062	
Total Revenues	102,548,570	75,337,394	-	75,337,394	27,211,176		9,566,215
<u>Expenditures:</u>							
Next Generation 911	378,493	187,161	30,609	217,770	160,723	-	
Fire Station #2 Renovations	432,000	82,544	38,873	121,417	310,583	76,311	
Fire Station #2 Storage Building	515,000	-	-	-	515,000	-	
Fire Station #1 Renovations	654,000	3,360	17,000	20,360	633,640	3,360	
Fire Station #3 Renovations	454,000	6,943	4,951	11,894	442,106	6,943	
Colorado St Bridge Replacement	11,778,826	2,085,557	4,373,702	6,459,259	5,319,567	1,287,951	
Apperson Drive Bridge Replacement	9,784,451	764,373	30,814	795,187	8,989,264	16,371	
Jury Room Expansion	400,000	41,958	-	41,958	358,042	9,725	
Apperson Drive Bridge Repairs #1800	682,432	69,800	54,332	124,132	558,300	69,800	
Valleydale Streetscape Improvements	1,500,000	-	-	-	1,500,000	-	
Upland Drive Storm Drain and Curb & Gutter	125,000	-	-	-	125,000	-	
Hanging Rock Battlefield Phase 2	1,456,304	1,456,303	-	1,456,303	1	25,159	
Western Roanoke River Greenway	50,000	1,500	-	1,500	48,500	-	
Elizabeth Campus Greenway	2,252,578	158,378	39,970	198,348	2,054,230	-	
Moyer Sports Complex Renovation	27,903,295	20,746,397	5,525,148	26,271,545	1,631,750	8,372,854	
Mason Creek Greenway Phase 3	2,610,681	219,643	257,491	477,134	2,133,547	46,377	
Library Flooring Replacement	190,000	-	-	-	190,000	-	
Library Co-working Space	155,000	-	-	-	155,000	-	
Civic Center East/West Fields Restroom	220,000	-	221,070	221,070	(1,070)	-	
Longwood Park Restroom Replacement #2	180,000	-	129,261	129,261	50,739	-	
Civic Center West Field Lighting Upgrades	250,000	109,207	137,266	246,473	3,527	109,207	
Kiwanis Park Wall Pads	110,000	-	93,448	93,448	16,552	-	
Library Lawn Special Events Space	500,000	-	-	-	500,000	-	
Flood Mitigation-CFPF	78,962	74,520	4,442	78,962	-	65,245	
Downtown Impr - E Main St/Union St	2,504,140	2,325,959	-	2,325,959	178,181	314,943	
Downtown Impr - E Main St/Market St	5,440,677	215,332	3,957,295	4,172,627	1,268,050	9,269	
Downtown Impr - E Main St/White Oak	2,311,825	20,643	41,288	61,931	2,249,894	4,363	
Capital Projects Local Reserve	219,448	-	-	-	219,448	-	
Downtown Improvements Reserve	90,350	-	-	-	90,350	-	

## Schedule G

	Budget	Project To Date	Encumbrances	Total Project	Available Balance	Year To Date
Excess Local Funding Reserve	2,171,800	-	-	-	2,171,800	-
Arbitrage	149,308	149,307	-	149,307	1	149,307
Transfer to Schools-2020 Bonds	27,000,000	27,000,000	-	27,000,000	-	801,131
Total Expenditures	\$ 102,548,570	\$ 55,718,885	\$ 14,956,960	\$ 70,675,845	\$ 31,872,725	11,368,316
Fund Balance, March 31, 2024						\$ 19,618,509

**City of Salem, Virginia  
Electric Fund  
Statement of Operations  
For Nine Months Ending March 31, 2024**

<b>Operating Revenues</b>	<u>Current Year Budget</u>	<u>Current Year Year to Date</u>	<u>% of Budget</u>	<u>Prior Year Year to Date</u>	<u>Variance</u>
Sale of Power	\$ 46,790,745	\$ 32,945,455	70%	\$ 30,980,162	\$ 1,965,293
Other Electric Revenue	654,799	557,213	85%	491,821	65,392
Reserve for Encumbrances	1,707,820	-	0%	-	-
Appropriated from Net Position	3,300,000	-	0%	-	-
<b>Total Operating Revenues</b>	<u>52,453,364</u>	<u>33,502,668</u>	<u>64%</u>	<u>31,471,983</u>	<u>2,030,685</u>
<b>Operating Expenses</b>					
Other Power Generation - Operation	150,000	40,054	27%	63,452	(23,398)
Other Power Generation - Maintenance	73,846	54,577	74%	18,763	35,814
Purchased Power	28,030,000	19,528,687	70%	18,074,362	1,454,325
Transmission - Operation	9,736,000	7,451,417	77%	7,069,203	382,214
Transmission - Maintenance	41,339	4,842	12%	9,373	(4,531)
Distribution - Operations	1,142,527	855,768	75%	815,729	40,039
Distribution - Maintenance	1,541,782	1,208,458	78%	1,183,204	25,254
Customer Service	662,562	485,611	73%	447,051	38,560
Administration & General - Operation	2,641,681	533,985	20%	729,178	(195,193)
Administration & General - Maintenance	239,359	190,801	80%	162,023	28,778
Depreciation	-	1,260,854	0%	1,059,934	200,920
Capital	4,858,117	1,234,092	25%	1,292,079	(57,987)
Contingency	176,151	-	0%	-	-
<b>Total Operating Expenses</b>	<u>49,293,364</u>	<u>32,849,146</u>	<u>67%</u>	<u>30,924,351</u>	<u>1,924,795</u>
<b>Income (loss) Before Transfers</b>	<u>3,160,000</u>	<u>653,522</u>		<u>547,632</u>	<u>105,890</u>
Transfers (Payment in Lieu of Taxes)	<u>(3,160,000)</u>	<u>(2,370,000)</u>	<u>75%</u>	<u>(3,160,000)</u>	<u>790,000</u>
<b>Income (loss)</b>	<u>\$ -</u>	<u>\$ (1,716,478)</u>		<u>\$ (2,612,368)</u>	<u>\$ 895,890</u>

**City of Salem, Virginia**  
**Water Fund**  
**Statement of Operations**  
**For Nine Months Ending March 31, 2024**

<b>Operating Revenues</b>	<b>Current Year Budget</b>	<b>Current Year Year to Date</b>	<b>% of Budget</b>	<b>Prior Year Year to Date</b>	<b>Variance</b>
Services	\$ 7,400,000	\$ 5,585,565	75%	\$ 5,366,460	\$ 219,105
Other Revenue	464,459	311,279	67%	269,437	41,842
Water Federal Grants Revenue	-	-	0%	800	(800)
Gain On Sale Of Assets	1,040	1,040	100%	7,800	(6,760)
Reserve for Encumbrances	761,826	-	0%	-	-
Appropriated from Net Position	1,320,000	-	0%	-	-
<b>Total Operating Revenues</b>	<b>9,947,325</b>	<b>5,897,884</b>	<b>59%</b>	<b>5,644,497</b>	<b>253,387</b>
<b>Operating Expenses</b>					
<i>Production</i>					
Salaries of Personnel	986,455	740,068	75%	712,952	27,116
Fringe Benefits	465,075	342,244	74%	322,756	19,488
Contractual Services	676,273	445,091	66%	432,899	12,192
Printing and Binding	2,500	755	30%	565	190
Advertising	1,000	-	0%	-	-
Utilities	421,200	329,536	78%	305,264	24,272
Communications	5,800	2,992	52%	3,596	(604)
Insurance	38,000	34,426	91%	32,318	2,108
Travel and Training	9,800	4,902	50%	5,212	(310)
Miscellaneous	65,730	55,814	85%	55,665	149
Materials and Supplies	317,076	185,834	59%	167,238	18,596
Depreciation	-	639,380	0%	641,229	(1,849)
Capital	516,451	159,301	31%	840,538	(681,237)
Contingency	155,423	-	0%	-	-
<b>Total Production Expenses</b>	<b>3,660,783</b>	<b>2,940,343</b>	<b>80%</b>	<b>3,520,232</b>	<b>(579,889)</b>
<i>Distribution</i>					
Salaries of Personnel	750,853	504,341	67%	418,016	86,325
Fringe Benefits	361,704	233,531	65%	190,582	42,949
Contractual Services	892,748	732,059	82%	618,062	113,997
Printing and Binding	-	136	0%	-	136
Communications	4,950	3,603	73%	3,868	(265)
Insurance	32,000	34,275	107%	29,734	4,541
Lease/Rent of Equipment	2,000	1,001	50%	1,180	(179)
Travel and Training	8,300	1,128	14%	2,894	(1,766)
Miscellaneous	35,530	24,410	69%	21,418	2,992
Miscellaneous Credits	(255,000)	(291,572)	114%	(243,832)	(47,740)
Materials and Supplies	182,374	145,258	80%	127,785	17,473
Depreciation	-	151,198	0%	81,664	69,534
Capital	2,531,668	279,888	11%	1,014,138	(734,250)
Interest Obligations	1,594,020	81,220	5%	106,088	(24,868)
<b>Total Distribution Expenses</b>	<b>6,141,147</b>	<b>1,900,476</b>	<b>31%</b>	<b>2,371,597</b>	<b>(471,121)</b>
<b>Income (loss) Before Transfers</b>	<b>145,395</b>	<b>1,057,065</b>		<b>(247,332)</b>	<b>1,304,397</b>
Transfers (Payment in Lieu of taxes)	(145,395)	(109,527)	75%	(119,233)	9,706
<b>Income (loss)</b>	<b>\$ -</b>	<b>\$ 947,538</b>		<b>\$ (366,565)</b>	<b>\$ 1,314,103</b>



**City of Salem, Virginia**  
**Sewer Fund**  
**Statement of Operations**  
**For Nine Months Ending March 31, 2024**

<b>Operating Revenues</b>	<u>Current Year Budget</u>	<u>Current Year Year to Date</u>	<u>% of Budget</u>	<u>Prior Year Year to Date</u>	<u>Variance</u>
Services	\$ 6,997,000	\$ 5,277,719	75%	\$ 5,139,415	\$ 138,304
Other Revenue	149,896	119,735	80%	141,548	(21,813)
Reserve for Encumbrances	797,365	-	0%	-	-
Total Operating Revenues	<u>7,944,261</u>	<u>5,397,454</u>	<u>68%</u>	<u>5,280,963</u>	<u>116,491</u>
<b>Operating Expenses</b>					
Salaries of Personnel	853,377	588,637	69%	567,665	20,972
Fringe Benefits	402,342	273,833	68%	251,720	22,113
Contractual Services	3,648,380	1,878,966	52%	1,799,312	79,654
Printing and Binding	1,500	633	42%	144	489
Advertising	1,500	-	0%	-	-
Utilities	4,500	3,509	78%	3,122	387
Communications	14,850	10,258	69%	13,499	(3,241)
Insurance	18,500	13,362	72%	12,918	444
Lease/Rent of Equipment	3,000	1,001	33%	1,180	(179)
Travel and Training	12,000	2,612	22%	5,734	(3,122)
Miscellaneous	39,030	32,677	84%	28,881	3,796
Miscellaneous Credits	(325,000)	(126,360)	39%	(130,596)	4,236
Materials and Supplies	86,289	42,872	50%	40,391	2,481
Depreciation	-	1,071,345	0%	1,028,281	43,064
Capital	1,372,678	237,988	17%	98,200	139,788
Interest Obligations	1,666,581	55,749	3%	71,225	(15,476)
Contingency	144,734	-	0%	-	-
Total Operating Expenses	<u>7,944,261</u>	<u>4,087,082</u>	<u>51%</u>	<u>3,791,676</u>	<u>295,406</u>
<b>Income (loss) before Transfers</b>	<u>-</u>	<u>1,310,372</u>		<u>1,489,287</u>	<u>(178,915)</u>
<b>Income (loss)</b>	<u>\$ -</u>	<u>\$ 1,310,372</u>		<u>\$ 1,489,287</u>	<u>\$ (178,915)</u>

**City of Salem, Virginia  
Salem Civic Center  
Statement of Operations  
For Nine Months Ending March 31, 2024**

<b>Operating Revenues</b>	<b>Current Year Budget</b>	<b>Current Year Year to Date</b>	<b>% of Budget</b>	<b>Prior Year Year to Date</b>	<b>Variance</b>
Shows/rentals	\$ 359,850	\$ 316,154	88%	\$ 333,161	\$ (17,007)
Box office shows	1,500,000	1,790,048	119%	1,303,685	486,363
Catering and concessions	-	-	0%	153,162	(153,162)
Merchandise and commissions	177,500	305,206	172%	165,819	139,387
Static advertising	55,000	23,625	43%	24,125	(500)
Miscellaneous income	15,000	21,300	142%	22,883	(1,583)
Interest Income	-	1,187	0%	487	700
Salem Fair	603,000	609,818	101%	536,021	73,797
Reserve for encumbrances	309,197	-	0%	-	-
Gain on Sale of Assets	834	26,034	3122%	-	26,034
Appropriated from Net Position	100,500	-	0%	-	-
<b>Total Operating Revenues</b>	<b>3,120,881</b>	<b>3,093,372</b>	<b>99%</b>	<b>2,539,343</b>	<b>554,029</b>
<b>Operating Expenses</b>					
Salaries of personnel	1,421,099	1,024,023	72%	957,802	66,221
Fringe benefits	571,127	377,280	66%	342,712	34,568
Maintenance and contractual services	287,968	166,944	58%	218,045	(51,101)
Printing and binding	500	-	0%	1,000	(1,000)
Advertising	23,000	18,991	83%	20,518	(1,527)
Utilities	295,000	228,824	78%	249,255	(20,431)
Communications	13,900	7,749	56%	9,564	(1,815)
Insurance	28,500	29,351	103%	30,924	(1,573)
Leases and Rentals	3,200	127	4%	1,885	(1,758)
Travel and training	8,150	6,894	85%	6,717	177
Miscellaneous	99,268	84,117	85%	73,818	10,299
Show expense	1,296,992	1,923,542	148%	1,355,381	568,161
Fair expense	546,100	624,734	114%	557,798	66,936
Materials and supplies	81,500	54,204	67%	24,074	30,130
Capital	1,093,563	523,578	48%	60,408	463,170
Depreciation	-	204,802	0%	205,760	(958)
<b>Total Operating Expenses</b>	<b>5,769,867</b>	<b>5,275,160</b>	<b>91%</b>	<b>4,115,661</b>	<b>1,159,499</b>
<b>Income (loss) Before Transfers</b>	<b>(2,648,986)</b>	<b>(2,181,788)</b>		<b>(1,576,318)</b>	<b>(605,470)</b>
Transfers	2,648,986	1,388,240	52%	1,206,876	181,364
<b>Income (loss)</b>	<b>\$ -</b>	<b>\$ (793,548)</b>		<b>\$ (369,442)</b>	<b>\$ (424,106)</b>

**City of Salem, Virginia**  
**Salem Catering and Concessions**  
**Statement of Operations**  
**For Nine Months Ending March 31, 2024**

	Current Year Budget	Current Year Year to Date	% of Budget	Prior Year Year to Date	Variance
<b>Operating Revenues:</b>					
Catering	\$ 516,682	\$ 683,431	132%	\$ 590,736	\$ 92,695
Concessions	137,833	176,344	128%	145,489	30,855
Moyer Concessions	25,000	-	0%	-	-
Salem High Concessions	6,606	6,181	94%	2,704	3,477
Total Operating Revenues	686,121	865,956	126%	738,929	127,027
<b>Operating Expenses:</b>					
<u>Catering</u>					
Salaries of personnel	289,671	205,259	71%	177,688	27,571
Fringe benefits	111,668	70,653	63%	54,514	16,139
Contractual services	9,465	6,040	64%	8,191	(2,151)
Printing and binding	300	-	0%	325	(325)
Laundry and Cleaning	2,500	-	0%	-	-
Communications	200	135	68%	121	14
Insurance	1,800	1,877	104%	1,521	356
Travel and training	-	179	0%	30	149
Miscellaneous	19,216	22,374	116%	151,523	(129,149)
Materials and supplies	203,081	211,685	104%	187,719	23,966
Capital	60,000	5,084	8%	-	5,084
Depreciation	-	2,670	0%	3,288	(618)
Total Catering Expenses	697,901	525,956	75%	584,920	(58,964)
<u>Concessions</u>					
Salaries of Personnel	53,832	47,841	89%	34,322	13,519
Fringe Benefits	18,808	10,509	56%	8,751	1,758
Contractual services	4,000	20,665	517%	11,054	9,611
Miscellaneous	150	341	227%	53,337	(52,996)
Materials and Supplies	27,500	58,850	214%	45,029	13,821
Total Concessions Expenses	104,290	138,206	133%	152,493	(14,287)
<u>Moyer Concessions</u>					
Salaries of Personnel	9,745	-	0%	-	-
Fringe Benefits	4,484	-	0%	-	-
Contractual services	2,500	-	0%	-	-
Materials and Supplies	13,329	-	0%	-	-
Total Moyer Expenses	30,058	-	0%	-	-
<u>Salem High Concessions</u>					
Salaries of Personnel	2,272	1,178	52%	231	947
Fringe Benefits	209	393	188%	116	277
Contractual	-	1,005	0%	-	1,005
Miscellaneous	-	(6)	0%	-	(6)
Materials and Supplies	1,807	1,826	101%	372	1,454
Total Salem High Expenses	4,288	4,396	103%	719	3,677
<b>Income (loss) Before Transfers</b>	(150,416)	197,398		797	196,601
Transfers	150,416	-	0%	-	-
<b>Income (loss)</b>	\$ -	\$ 197,398		\$ 797	\$ 196,601

City of Salem, Virginia  
Water Sewer Capital Fund  
Statement of Revenues and Expenditures  
For Period Ending March 31, 2024

Schedule M

	<u>Budget</u>	<u>Project To Date</u>	<u>Encumbrances</u>	<u>Total Project</u>	<u>Available Balance</u>	<u>Year To Date</u>	
Fund Balance, July 1, 2023							\$ 10,218,902.20
<u>Revenues:</u>							
North Salem Water Impr-ARPA Excess	\$ 6,200,000.00	\$ 6,200,000.00	\$ -	\$ 6,200,000.00	\$ -	\$ 3,356,097.80	
Roanoke River Upper Sewer Rehab-ARPA Excess	7,000,000.00	7,000,000.00	-	7,000,000.00	-	-	
Wiley Ct Sewer Impr-ARPA Excess	<u>375,000.00</u>	<u>375,000.00</u>	<u>-</u>	<u>375,000.00</u>	<u>-</u>	<u>-</u>	
Total Revenues	13,575,000.00	13,575,000.00	-	13,575,000.00	-		3,356,097.80
<u>Expenditures:</u>							
North Salem Water Improvements	6,200,000.00	-	-	-	6,200,000.00	-	
Roanoke River Upper Sewer Rehab	7,000,000.00	-	-	-	7,000,000.00	-	
Wiley Ct Sewer Improvements	<u>375,000.00</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>375,000.00</u>	<u>-</u>	
Total Expenditures	\$ 13,575,000.00	\$ -	\$ -	\$ -	\$ 13,575,000.00		-
Fund Balance, March 31, 2024							<u><u>\$ 13,575,000.00</u></u>

**City of Salem, Virginia  
Health Insurance Fund  
Statement of Revenues and Expenses  
For Eight Months Ending February 29, 2024**

	<b>Budget</b>	<b>Current Year Year to Date</b>	<b>Percent to Date</b>	<b>Prior Year Year to Date</b>	<b>Variance</b>
Beginning Net Position	\$ -	\$ 7,846,412		\$ 6,036,231	\$ 1,810,181
Revenue					
Premiums Paid - City	6,060,000	3,874,111	64%	3,673,009	201,102
Premiums Paid - School	5,240,000	3,329,740	64%	3,127,795	201,945
Premiums Paid - Retirees	765,000	504,244	66%	549,488	(45,244)
Dental Premiums Paid	591,050	398,167	67%	389,852	8,315
Interest Earnings	90,000	296,925	330%	170,916	126,009
Miscellaneous	5,000	16,249	325%	4,467	11,782
Total Year to Date Revenues	12,751,050	8,419,436	66%	7,915,527	503,909
Expenses					
Health Claims	11,545,772	7,085,454	61%	6,610,049	475,405
Dental Claims	591,050	349,665	59%	343,544	6,121
Employee Health Clinic	511,332	284,090	56%	288,049	(3,959)
Consulting Services	96,896	56,845	59%	56,380	465
Miscellaneous	6,000	4,170	70%	3,889	281
Total Year to Date Expenses	12,751,050	7,780,224	61%	7,301,911	478,313
Ending Net Position	<u>\$ -</u>	<u>\$ 8,485,624</u>		<u>\$ 6,649,847</u>	<u>\$ 1,835,777</u>

City of Salem, Virginia  
Schedule of Deposits and Investments  
For Period Ending March 31, 2024

Schedule O

	Cash Value 3/31/2024	Net Change in Fair Value	Fair Value 3/31/2024	FV as a % of Portfolio
<b>Demand &amp; Time Deposits</b>				
Concentration Account	\$ 50,586,342	\$ -	\$ 50,586,342	31.4%
Payroll Account	10,133	-	10,133	0.0%
Revenue Recovery Account	6,641	-	6,641	0.0%
Utility Billing Account	64,220	-	64,220	0.0%
Box Office Account	973,472	-	973,472	0.6%
Held as Fiscal Agent of:				
Cardinal Academy	770,369	-	770,369	0.5%
Court Community Corrections	1,364,068	-	1,364,068	0.8%
Held on Behalf of:				
Economic Development Authority	504,563	-	504,563	0.3%
<b>Total Demand &amp; Time Deposits</b>	<u>54,279,808</u>	<u>-</u>	<u>54,279,808</u>	<u>33.6%</u>
<b>Investments</b>				
Local Government Investment Pool (LGIP)	106,449,530	-	106,449,530	66.3%
Held on Behalf of:				
Economic Development Authority LGIP	146,759	-	146,759	0.1%
<b>Total Investments</b>	<u>106,596,289</u>	<u>-</u>	<u>106,596,289</u>	<u>66.4%</u>
<b>Total Deposits and Investments</b>	<u><u>\$ 160,876,097</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 160,876,097</u></u>	<u><u>100.0%</u></u>

Item #6A  
Date: 4/22/2024

AT A REGULAR MEETING OF CITY COUNCIL OF THE CITY OF SALEM, VIRGINIA  
HELD AT CITY HALL

AGENDA ITEM: Use Not Provided For Permit

Hold public hearing to consider the request of PHC of Virginia, LLC/Acadia Healthcare, Mt Regis Center, property owner, for the amendment of the Use Not Provided For permit to allow additions to the outpatient mental health and substance abuse treatment center on the property located at 125 Knotbreak Road, (Tax Map # 148-1-5). (Advertised in the April 11, and 18, 2024, issues of the *Salem Times Register*.) (Planning Commission recommended approval; see page 8-9 of Planning Commission minutes.)

SUBMITTED BY: Max Dillon, Planner

SUMMARY OF INFORMATION:

SITE CHARACTERISTICS:

Zoning: BCD Business Commerce District  
Land Use Plan Designation: Economic Development Area  
Existing Use: Inpatient Rehabilitation Facility  
Proposed Use: Inpatient Rehabilitation Facility (24 bed expansion)

The subject property (125 Knotbreak Road) consists of a 5.012 acre tract of land which currently sits within the BCD Business Commerce District. The applicant is requesting an update to the previously issued Use Not Provided For Permit to allow the addition of 24 beds (~5,400 square foot addition).

In 2015, the applicant requested the issuance of a Use Not Provided For Permit to accommodate the construction of an Inpatient Rehabilitation Facility primarily serving the needs of those suffering from substance abuse and addiction. While that request was approved, it limited the size of the facility to 48 beds. Since that time, Mount Regis has experienced an increase in demand for beds within their facility, a trend that is expected to continue in the future due to their partnerships with other medical providers. Should this request be approved, Mount Regis intends to add a two-wing addition to this location which would accommodate 8 bedrooms and 24 beds. Through preliminary concept plan discussions, staff can confirm that Mount Regis is able (and will be required) to meet City Code requirements (setbacks, landscaping, parking, stormwater, etc.). Those details will be addressed through the site plan review process with relevant city departments.

REQUIREMENTS:

The proposal meets the requirements of Section 106-216.3. Site development regulations for BCD.

RECOMMENDATION:

Staff recommends approval of the request.



**Pre-application Meeting (optional)**

- Meetings with the Community Development Staff are recommended prior to submittal of a Special Exception/Use Not Provided For Permit application. Please bring a plat to the meeting with a sketch of your proposal.

**Application Submittal**

- The application deadline is the first of the month for inclusion on the following month's agenda. If the first falls on a weekend or holiday, the application deadline will be the following business day.
- When submitting an application be sure to include the following: a complete application, plat of the subject property, legal description that includes metes and bounds, and supplementary information to support the request (such as conceptual plans and building elevations). Please note incomplete applications will not be accepted and will be returned to the applicant.
- The application fee is due at time of submittal. The applicant will be notified to submit the required legal ad fees prior to the meeting. (See Page 4)
- PLEASE NOTE: As per 106-524.1(A) of the City of Salem Zoning Ordinance no application shall be accepted for a lot or parcel that does not comply with the minimum lot area, width, or frontage requirements of the zoning district or applicable use and design standards. A variance from the Board of Zoning Appeals must be obtained prior to the submission of a Special Exception/Use Not Provided For application.

**Application Distribution for City Review**

- Complete applications may be routed to City departments for review.

**Staff/Applicant Meeting**

- The staff may contact the applicant to schedule a meeting to discuss comments provided by reviewing agencies, to request additional information or plan revisions, and to negotiate proffers.

**Planning Commission**

- Revised conceptual plans and draft proffers must be submitted prior to the Planning Commission meeting. Proffers and conceptual plans may be revised in accordance with Staff's recommendations, and revisions incorporating the staff's recommendations must be submitted prior to the Planning Commission meeting.
- A staff report and recommendation are included in the Planning Commission packet.
- The Planning Commission meets on the 1<sup>st</sup> Wednesday after the 1<sup>st</sup> City Council meeting of the month.
- Following a public hearing on the Special Exception/Use Not Provided For Permit case, the Planning Commission may recommend approval, approval with conditions, denial, or deferral of the application.

**City Council**

- A staff report containing the recommendation of the Planning Commission and Staff is sent to the City Council prior to the meeting.
- The City Council typically hears Special Exception/Use Not Provided For Permit cases on the 4th Monday of every month.
- Following a public hearing on the case, the City Council may vote to approve, deny, defer the application to another meeting, or remand the application back to the Planning Commission for further consideration.



**ATTACHMENTS - For ALL REQUESTS you must submit the following electronically:**

- a. **A fully completed signed application.**
- b. **Acknowledgement of Application Fee Payment Procedure (Page 4)**
- c. **A plat of the subject property**, which accurately reflects the current property boundaries, is drawn to scale, and shows existing structures. (Typically, available from the City Clerk's Office.)
- d. **Responses to questions on Page 5**
- e. **Historic Impact Information** (if any)
- f. **For applications requiring plans**, please submit electronically only. No hard copies will be accepted.
- g. **Check here** if the conceptual plan will serve as the preliminary plat. ☐

**NOTE:** Elevations will be required with new development.

**TO THE APPLICANT:**

It is the policy of the City of Salem City Council, the City of Salem Planning Commission, and City of Salem Board of Zoning Appeals to require a property to be posted when a zoning action is being considered. Such a posting notifies the general public of an impending action and the location being considered.

It is incumbent on you, the applicant, to ensure the sign is in the proper location and remains there until an action has taken place. Consequently, the procedure for posting is as follows:

1. The Community Development Staff will post the sign on your property.
2. You should check the location of the sign to make certain it is in the right place on your property. If it is not, notify the Community Development Office as soon as possible.
3. You should check periodically to ensure the safety of the sign. If it is stolen or otherwise harmed, notify the Community Development Office as soon as possible.

In submitting this Special Exception/Use Not Provided For Permit application, you hereby grant permission to the agents and employees of the City of Salem to enter the referenced property for the purposes of processing and reviewing the above application.

Should you have any questions regarding this policy, please contact a member of Community Development.

# City of Salem Community Development Application

## Request for SPECIAL EXCEPTION/USE NOT PROVIDED FOR PERMIT

Case #: \_\_\_\_\_

### APPLICANT INFORMATION

Owner: Acadia Healthcare, Mt. Regis Center

Contact Name: Curt J. Lane - CEO

Address: 125 Knotbreak Rd, Salem, VA 24153

Telephone No. 8558517275

Fax No. \_\_\_\_\_

Email Address \_\_\_\_\_

curt.lane@acadiahealthcare.com

Applicant/Contract Purchaser: Ingram Civil Engineering Group

Contact Name: Cullen Morrow/Bubba Ingram

Address: 212 Overlook Circle, Suite 105, Brentwood, TN 37027

Telephone No. 6153707964

Fax No. \_\_\_\_\_

Email Address cmorrow@ingramcivil.com

b Ingram@ingramcivil.com

### PARCEL INFORMATION

For multiple parcels, please attach a page ☐

(Tax ID #'s) 148-1-5

Deed Book 254 Page 654

Subdivision Plat Book 14, page 30, slide 221

Location Description (Street Address, if applicable) \_\_\_\_\_

125 Knotbreak Rd, Salem, VA 24153

Total Area (acres/square feet) 5.01 ac

Current Zoning BCD - Business Commerce District

Requested Use ☐ Special Exception ☒ Use Not Provided For  
Substance treatment center.

SIGNATURE OF OWNER



CONTRACT PURCHASER



(attach contract)



LESSEE

As owner or authorized agent of this property, I hereby certify that this application is complete and accurate to the best of my knowledge, and I hereby grant permission to the agents and employees of the City of Salem to enter the property for the purposes of processing and reviewing this request.

Signature \_\_\_\_\_

Date 2.29.24

Print Name Curt J Lane - CEO

Signature \_\_\_\_\_

Date \_\_\_\_\_

Print Name \_\_\_\_\_

### QUESTIONS/ LETTERS/ SHOULD BE FORWARDED TO THE FOLLOWING\*\*:

Name Cullen Morrow

Address: 212 Overlook Circle, Suite 105, Brentwood, TN 37027

Telephone No. 615370796

Fax \_\_\_\_\_

No. \_\_\_\_\_

Email Address cmorrow@ingramcivil.com

b Ingram@ingramcivil.com

\*\*It is the responsibility of the contact person to provide copies of all correspondence to other interested parties to the application.



## ACKNOWLEDGEMENT OF APPLICATION FEE PAYMENT PROCEDURE

Application fees must be submitted at the time of submittal. I hereby acknowledge that this application is not complete until the payment for all applicable fees has been received by the City of Salem Community Development Department. I acknowledge that I am responsible for ensuring that such fees are received by the City of Salem. I further acknowledge that any application fee submitted after the deadline shall result in the application being considered filed for the next month's meetings.

Signature of applicant/authorized agent

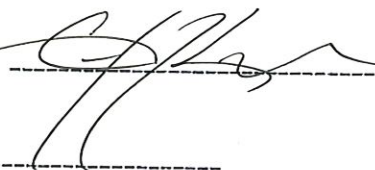


Date: 2.29.24

Print Name:

Curtis P. Ingram Jr., PE

Signature of owner/authorized agent



Date: 2.29.24

Print Name:

Curt J Lane

If you would like your correspondence emailed and/or faxed, please make selections, and provide the information below:



Email cmorrow@ingramcivil.com



Fax: \_\_\_\_\_

### FEES:

All application fees must be paid at the time of submittal. Please make checks payable to the City of Salem:

Special Exception/Use Not Provided For/Use Not Provided For Permit application fee:

\$500

### FOR STAFF USE ONLY

Staff Reviewer: \_\_\_\_\_

Application Complete?

☐ YES

☐ NO

Date: \_\_\_\_\_

**PLEASE RESPOND FOR ALL SPECIAL EXCEPTION/USE NOT PROVIDED FOR APPLICATIONS:**

1. This Special Exception/Use Not Provided For is being requested in order to?  
The City Council approved a special exception for the existing facility in 2015 but that approval was limited to 48 beds.  
This application is a request to amend the existing approval to add 24 beds to this location.  
The additional beds will be located in 8 bedrooms with an approximately 5,400 square foot total addition (two wings) to the existing building.
2. Describe how you plan to develop the property for the proposed use and any associated uses.  
The Owner has operated a substance abuse and addiction treatment center at this location since 2016.  
The addiction treatment center is the primary use of the property. The Mount Regis Center offers residential treatment, a detox program, partial hospitalization, intensive outpatient treatment, and veteran affairs treatment options.
3. Describe why the proposed use or exception is desirable and appropriate for the area. What measures will be taken to assure that the proposed use or exception will not have a negative impact on the surrounding vicinity?  
(This could include traffic or environmental impacts.)  
In line with national projections, the number of people from our community needing the services of Mount Regis Center continue to rise. Even after our rigorous screening process, Mount Regis Center has an average of 15 people per day waiting on a bed. We expect an even sharper increase in the near term as we strengthen our collaborative relationships with LewisGale and Carilion Clinic and seek to reduce demand in local ER's created by individuals with chronic health issues related to untreated addictions. The Mount Regis Center has operated in this location since 2016 and in other locations in the City for many years prior to 2016. This location has operated without adverse community issues and will continue to have a positive impact.
4. Is the subject property located within the Floodplain District? ☐ YES ☒ NO If yes, describe the proposed measures for meeting the standards of the Floodplain Ordinance.
5. Have you provided a conceptual plan of the proposed development, including general lot configurations and road locations? Are the proposed lot sizes compatible with existing parcel sizes in the area?  
A conceptual site plan has been provided. There are not any proposed changes to property lot lines.
6. Is the subject property listed as a historic structure or located within a historic district? ☐ YES ☒ NO  
If yes, describe the proposed measures for meeting the standards of the Department of Historic Resources.



**KNOW ALL MEN BY THESE PRESENTS TO WIT:**

THAT THE CITY OF SALEM, VIRGINIA IS THE FEE SIMPLE OWNER OF THE PARCEL OF LAND, A PORTION OF WHICH IS SHOWN HEREON, CONTAINING 16.5709 ACRES, BEING A PORTION OF THE LAND CONVEYED TO SAID OWNER BY DEED DATED SEPTEMBER 16, 1996 AND RECORDED IN THE CLERK'S OFFICE OF THE CIRCUIT COURT OF THE CITY OF SALEM, VIRGINIA IN D.B. 254, PG. 654 AND ALL THE LAND CONVEYED TO SAID OWNER IN INSTRUMENT DATED OCTOBER 21, 2010 AND RECORDED IN THE CLERK'S OFFICE OF THE CIRCUIT COURT OF THE CITY OF SALEM, VIRGINIA IN INSTRUMENT No. 100002534.

THE SAID OWNER HEREBY CERTIFY THAT THEY HAVE SUBDIVIDED THE LANDS SHOWN HEREON ENTIRELY OF THEIR OWN FREE WILL AND ACCORD AS REQUIRED BY SECTION 15.2-2240 THROUGH 15.2-2279 OF THE 1950 CODE OF VIRGINIA AS AMENDED TO DATE, AND AS REQUIRED BY THE CITY OF SALEM, VIRGINIA SUBDIVISION ORDINANCE AS AMENDED TO DATE.

WITNESS THE SIGNATURE AND SEAL OF SAID OWNER:

CITY OF SALEM- AUTHORIZED AGENT  
(INSTRUMENT No. 100002534, D.B. 254, PG. 654)

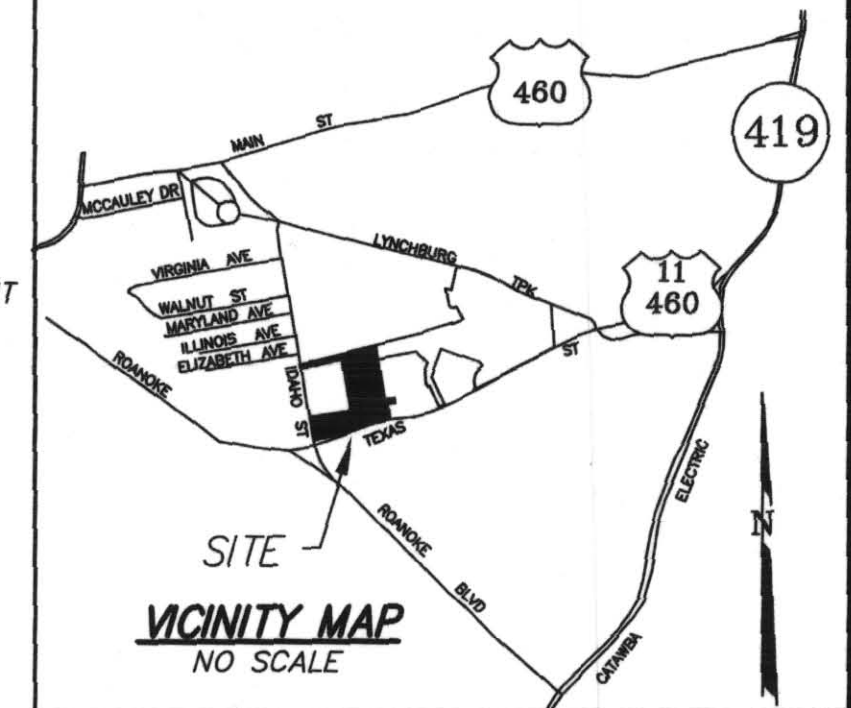
4-13-15  
DATE

**NOTES:**

1. THIS PLAT WAS PREPARED WITHOUT THE BENEFIT OF A TITLE REPORT BY A LICENSED ATTORNEY, THEREFORE, THERE MAY EXIST ENCUMBRANCES WHICH AFFECT THE SUBJECT PROPERTY THAT MAY NOT BE SHOWN HEREON.
2. THE SUBJECT PROPERTY LIES WITHIN THE LIMITS OF ZONE "X" UNSHADED AS SHOWN ON THE FEMA FLOOD INSURANCE RATE MAP, 51161C0141G, MAP REVISED SEPTEMBER 28, 2007.
3. REFERENCE: \* BOUNDARY SURVEY & SUBDIVISION FOR LUTHERAN CHILDREN'S HOME OF THE SOUTH, INC. BY T.P. PARKER & SON DATED MARCH 8, 1985 AND RECORDED IN P.B. 2, PG. 78.  
\* SURVEY FOR ROANOKE COLLEGE BY JOHN D. ABBOTT, PE, CLS DATED AUGUST 14, 1996 AND RECORDED IN P.B. 6, PG. 47.  
\* RESUBDIVISION SURVEY FOR THE CITY OF SALEM BY THE CITY OF SALEM DEPT. OF ENGINEERING DATED NOVEMBER 5, 1998 AND RECORDED IN P.B. 7, PG. 64, SLIDE 154.  
\* RESUBDIVISION SURVEY FOR THE CITY OF SALEM BY THE CITY OF SALEM DEPT. OF ENGINEERING DATED FEBRUARY 12, 2002 AND RECORDED IN P.B. 8, PG. 94, SLIDE 167.  
\* RESUBDIVISION PLAT OF PARTIAL SURVEY & FROM RECORDS FOR THE CITY OF SALEM, VIRGINIA BY BALZER AND ASSOCIATES, INC. DATED NOVEMBER 19, 2004 AND RECORDED IN P.B. 10, PG. 69, SLIDE 185.  
\* RESUBDIVISION PLAT OF PARTIAL SURVEY & FROM RECORDS FOR THE CITY OF SALEM, VIRGINIA BY BALZER AND ASSOCIATES, INC. DATED NOVEMBER 19, 2004 AND RECORDED IN P.B. 10, PG. 77, SLIDE 185.  
\* RESUBDIVISION SURVEY FROM RECORDS FOR THE CITY OF SALEM AND BRANCH DEVELOPMENT, LLC DATED NOVEMBER 9, 2005 AND RECORDED IN P.B. 11, PG. 22, SLIDE 191.  
\* SUBDIVISION PLAT FOR BACKBONE INVESTMENTS, LLC BY BALZER AND ASSOCIATES, INC. DATED MARCH 30, 2005 AND RECORDED IN P.B. 11, PG. 34, SLIDE 192.  
\* PLAT SHOWING THE VACATION AND COMBINATION FOR CITY OF SALEM BY CALDWELL WHITE ASSOCIATES DATED SEPTEMBER 2, 2012 AND LAST REVISED MARCH 23, 2011 AND RECORDED IN P.B. 13, PG. 49, SLIDE 213.
4. REFERENCE OF PROPERTY CONVEYANCE:  
D.B. 254, PG. 654 BEING TAX PARCEL 148-1-2 CONVEYED TO THE CITY OF SALEM, VIRGINIA.

**LEGEND**

ACT. ACTUAL  
D.B. DEED BOOK  
EP. EDGE OF PAVEMENT  
IPF. IRON PIN FOUND  
IPS. IRON PIN SET  
PK/F. PIPE FOUND  
PK/F. PK NAIL FOUND  
R/W. RIGHT OF WAY

**APPROVED:**

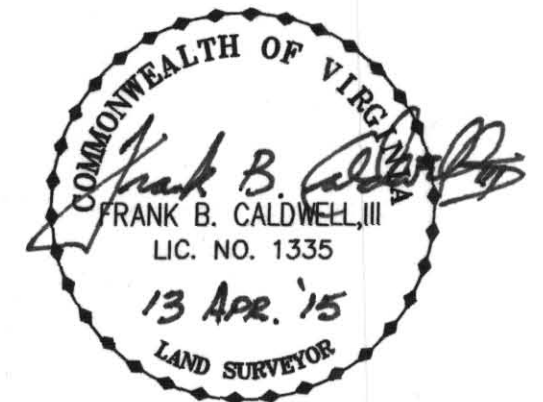
JAMES E. TALIAFERRO, JR., P.E., L.S.  
EXECUTIVE SECRETARY - CITY OF SALEM PLANNING COMMISSION  
4/13/15  
DATE

Charles E. Van Allman Jr.  
CHARLES E. VAN ALLMAN, JR., P.E., L.S.  
CITY ENGINEER - CITY OF SALEM, VIRGINIA  
4/13/2015  
DATE

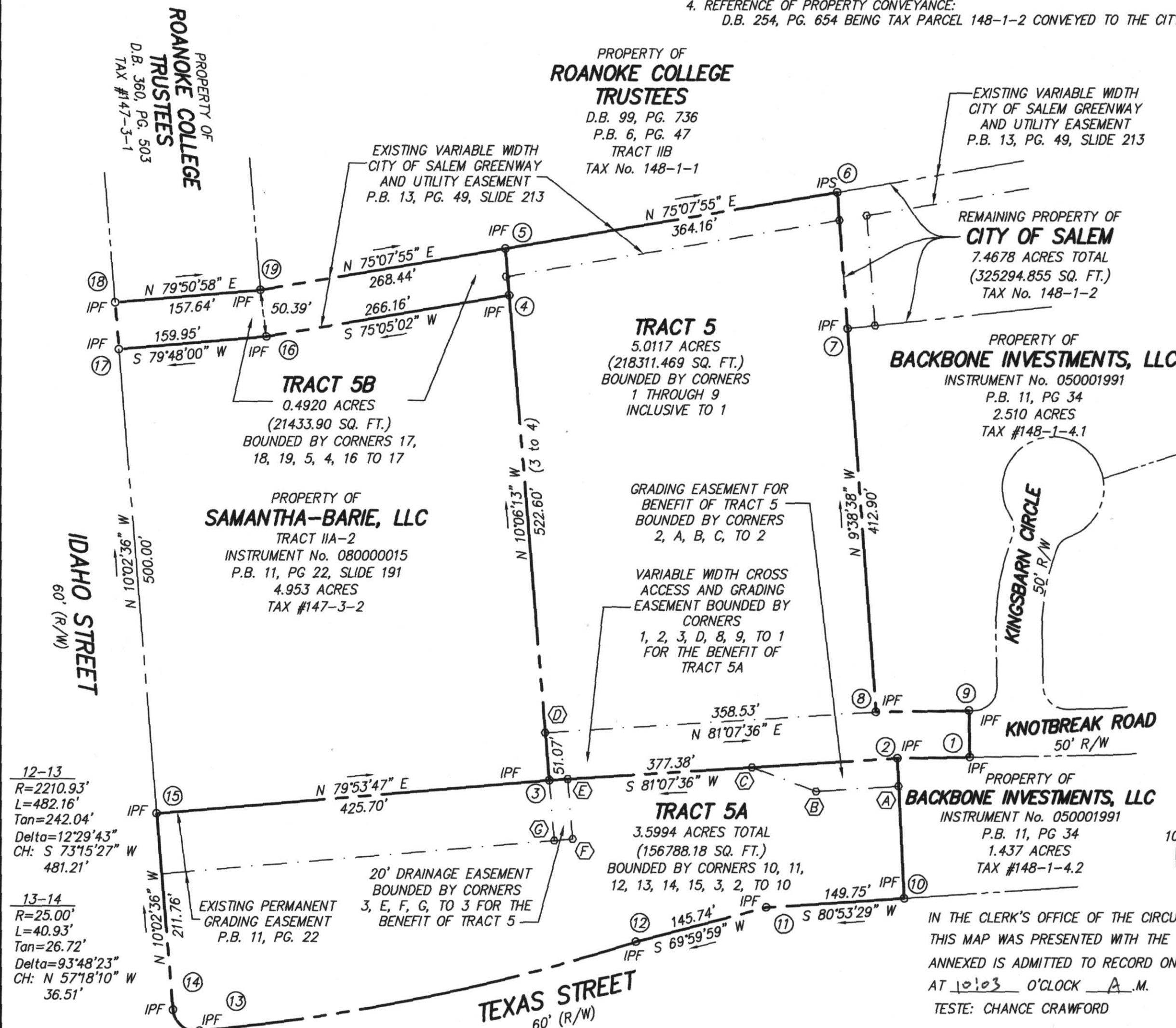
**STATE OF VIRGINIA**

CITY OF SALEM

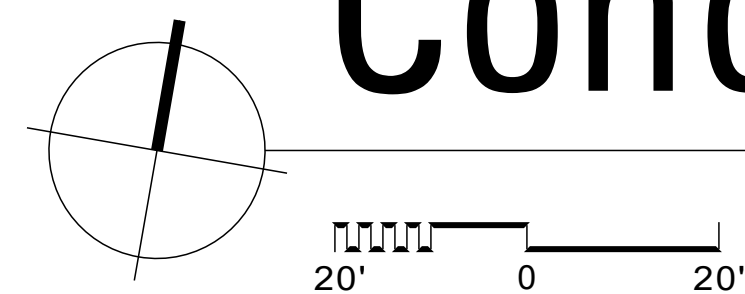
TO WIT:  
I, FRANK B. CALDWELL III, A NOTARY PUBLIC IN AND FOR THE AFORESAID STATE DO HEREBY CERTIFY THAT Kevin Boggs, WHOSE NAME IS SIGNED TO THE FOREGOING WRITING HAS PERSONALLY APPEARED BEFORE ME AND ACKNOWLEDGED THE SAME IN MY AFORESAID JURISDICTION ON THIS 13 DAY OF April, 2015.  
MY COMMISSION EXPIRES 31 July 2015  
7108138  
NOTARY REGISTRATION NO. NOTARY PUBLIC



MERIDIAN OF PLAT SHOWING THE VACATION AND COMBINATION FOR CITY OF SALEM BY CALDWELL WHITE ASSOC. dated MARCH 23, 2011 (P.B. 13, PG. 49, SLIDE 213)







# Concept Site Plan

**12 Bed Addition**  
2,700 SF

Each side 2,700 SF  
each, or 5,400 SF  
total for 24 Beds

**Added Parking**  
7 SPACES

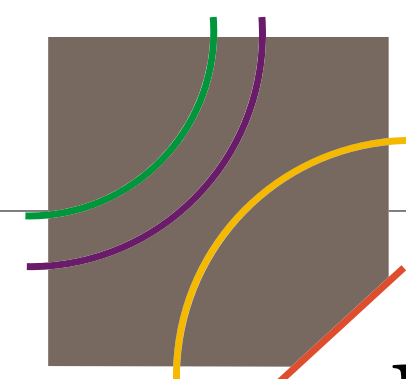
## Minimum Parking Requirements

1 SP/2 PERSONS OF RESIDENTIAL CAPACITY +1 SP/EMPLOYEE  
[1 SPACE x (72 BEDS/2)] + [1 SPACE X (50 EMPLOYEES)]  
TOTAL PARKING REQUIRED 36+59 = 95 SPACES  
TOTAL PARKING PROVIDED = 95 SPACES (4 ACC.)

**12 Bed Addition**  
2,700 SF

**Added Parking**  
7 SPACES

**Existing Building**  
48 Beds



DEJA

David E. Johnson  
Architect

4551 Trousdale Drive  
Nashville, TN 37204

tel 615.837.0656  
fax 615.837.0657

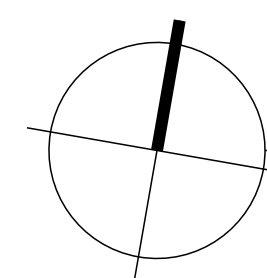
**ACADIA**  
HEALTHCARE

**Mount Regis Center**  
Salem, Virginia

PROJECT NUMBER  
**24054.00**  
DATE  
**February 28, 2024**

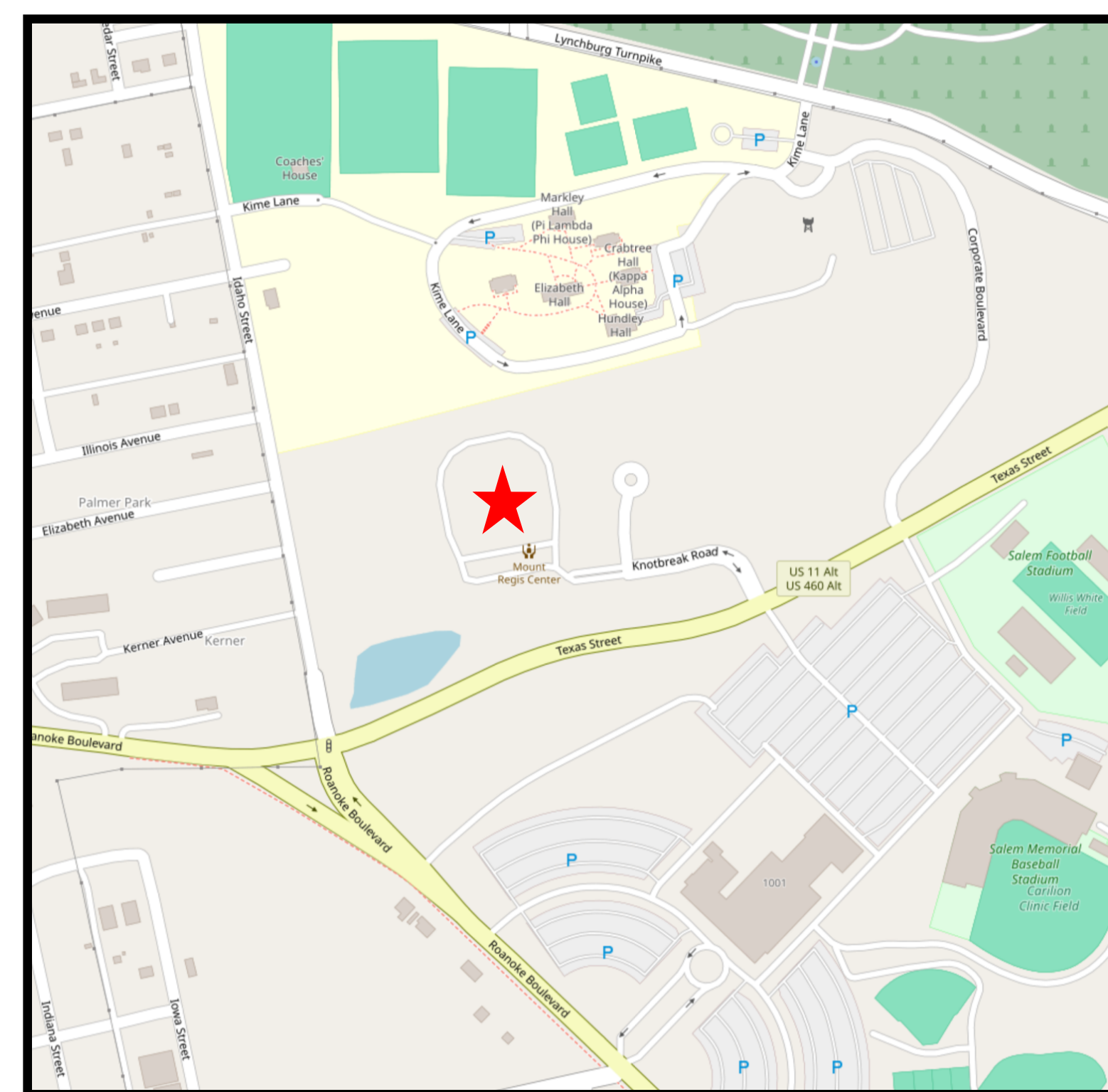
**A1**  
Concept Site Plan



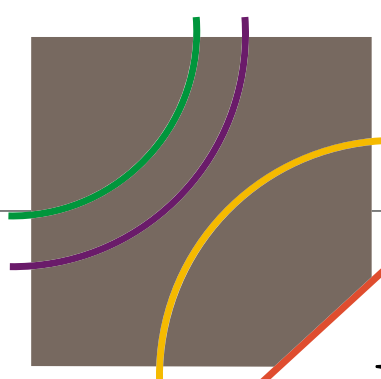


# Concept Floor Plan

16' 0 16'



## Vicinity Plan



DEJA

David E. Johnson  
Architect

4551 Trousdale Drive  
Nashville, TN 37204

tel 615.837.0656  
fax 615.837.0657

ACADIA  
HEALTHCARE

Mount Regis Center  
Salem, Virginia

PROJECT NUMBER  
24054.00  
DATE  
February 28, 2024

A2  
Concept Floor Plan





Existing Building Front



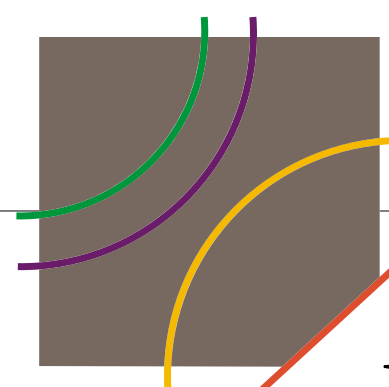
Existing Building Rear



Typical Group Room



Typical Bedroom



DEJA

David E. Johnson  
Architect

4551 Trousdale Drive  
Nashville, TN 37204

tel 615.837.0656  
fax 615.837.0657

ACADIA  
HEALTHCARE

Mount Regis Center  
Salem, Virginia

PROJECT NUMBER  
24054.00  
DATE  
February 28, 2024

A3  
Reference Photos



licensure which is a sub-acute facility which means that they cannot help folks who are dealing with acute medical crisis, i.e., someone who needs IVs, someone who is not able to walk on their own, someone who needs very close nursing care, or is under some sort type of critical acute illness; they cannot treat them; it is the same thing clinically from a behavioral standpoint; they do not treat folks who are schizophrenic or any of the more serious diagnoses; their patients are admitted voluntarily for substance abuse treatment; many of them do have emotional challenges that they are dealing with such as depression or anxiety their staff can identify that and perhaps tweak the medications that they are on, non-addictive medications or start them on such medications; they can start them on these medications but the point being they cannot do much to help someone who is dealing with depression or anxiety in two to three weeks; while they do treat those issues in addition to substance abuse, anyone who has an acute psychiatric problem that would require restraint or seclusion or that would indicate that they are a threat to themselves or anyone else or anyone that would simply hinder the environment because they simply require a lot of attention because they are so emotionally fragile, they refer them somewhere else because their program has a lot to teach in a short period of time so they have to make sure they are placing the right people in the program who they can help, the families they can help and who will not inhibit the progress of the other patients in any way; and

ON MOTION MADE BY VICE MAYOR GIVENS, SECONDED BY COUNCILWOMAN JOHNSON, AND DULY CARRIED, the request of Elizabeth medical Park LLC, property owner, for use not provided for permit to allow an inpatient rehabilitation facility (as defined in the staff report presented to City Council) on the property located at 1254 Not Break Rd. (tax map number 148 - 1 - 5) was hereby approved subject to the conditions set forth in the fact sheet and subject to it being in substantial conformance with the presentation - the roll call vote: Lisa D. Garst - nay, William D. Jones - aye, Jane W. Johnson - aye, John C. Givens - aye, and Byron Randolph Foley - aye.

ITEM 6  
PUBLIC HEARING  
HELD REGARDING  
2014-2015 BUDGET

Mayor Foley reported that this date and time had been set to hold a public hearing regarding the 2015-2016 recommended budget; notice of such hearing was published in the May 17, 2015, issue of The Roanoke Times, a newspaper having general circulation in the City of Salem; and

WHEREAS, Mrs. Jordan stated that the budget had been advertised; this is the opportunity for the public to speak on behalf of that; Council does the changes that have been made to the budget; there were some minor changes to the budget, adjustments that have come to staff's attention and those have been summarized and provided; and

WHEREAS, Mayor Foley asked if there's any items in particular that need to be highlighted; and

Request to amend the conditions to allow the expansion of a total of 5,400 sqft addition to contain 24 beds. The facility will contain 37,400 sqft & total of 72 beds.



April 13, 2015

Dan R. Friesland-Managing Member, Developer  
Elizabeth Medical Park, LLC  
419 Tennessee Street  
Salem, Virginia 24153

RE: Mount Regis Center

Dear Dan:

This letter will confirm on April 6, 2015, Mount Regis Center, a subsidiary of Acadia Healthcare, submitted our application for a COPN to accommodate a 48 bed inpatient facility within your development, Elizabeth Medical Park, located on Knot Break Rd, Salem. We do not foresee any obstacles for the approval of our application.

Although just preliminary at this point, the plans include approximately a 32,000 SF clinic that we would like to see mirror the old Lutheran Children's Home Administration building. As you develop this medical park and pursue the re-zoning requirements, we will be sure to have the updates and revisions to plans, as they will no doubt occur, available for council approval once they are at that stage.

Thank you for all your assistance.

Best Regards,

  
Curt Lane  
Chief Executive Officer



PROJECT NUMBER  
14626.00  
DATE  
April 22, 2015

# Mount Regis Center

Salem, Virginia

ACADIA

4000 Independence Drive  
Salem, VA 22550  
Tel: 541.457.8888  
Fax: 541.457.8889

DEJA Daniel E. Johnson  
Architect





May 26, 2015

**Dear City Salem Council Members:**

We, the Petitioner, Elizabeth Medical Park, LLC and the proposed operator, Mt Regis Center, voluntarily proffer the following conditions in the application for the "Use Not Provided for Permit."

- A) Fencing, similar to the Montessori Schools, around the recreation area of the Mt Regis new facility.
- B) Cameras around the perimeter of the facility to be monitored 24/7.
- C) NO methadone ever to be administered at this facility.
- D) Sexual Predator background checks will be conducted.

If as a result of our screenings it is determined that an individual might be a threat to themselves or anyone else, existing patients and or the community at large, we will refer that individual to another facility for treatment.

Mt. Regis is NOT a "half way house" nor a "step down facility."

We monitor these individuals 24/7 and they cannot just leave without supervision. If they choose to do so, they are usually terminated from the program.

Sincerely,

Curt Lane-CEO, Mt. Regis Center  
Joint Commission Accredited

**PETITIONER**

Alan V. Criss & Dan R. Friesland, CO-Owners & Managing Members  
Elizabeth Medical Park, LLC  
33 Maccie St  
P. O. Box 868  
Salem, Virginia 24153



ITEM # 5  
DATE 5-26-15

## Fact Sheet

---

**Parent Company:** Acadia Healthcare, Inc., Franklin, TN  
Medical Director: Mukesh Patel, MD  
Clinical Director: Bonnie Stewart, LPC, NCC, CSAC, ASD  
Curt Lane, CEO

**Licensed and regulated by:** Department of Behavioral Health and Developmental Services

**Accredited by:** Joint Commission

**Services:**

- 1) Detox = 3 to 7 days | Medical taper | MD supervised | 24-hr RN care
- 2) Inpatient = 24/7 supervised inpatient care
- 3) Partial day
- 4) Intensive Outpatient
- 5) Extended Care

### **Licensed Sub-acute Substance Abuse Clinic – Adult 18 and up**

1. **Clients must be medically stable.** We do not use IV's. Minimal fall threat. Patient must be able to perform routine Activities of Daily Living, i.e., full capacity for self-care = feeding, rest-rooming, grooming, dressing, walking, and ambulating stairs.
2. **Clients must be clinically stable.** We do not use restraints. We do not seclude or isolate. We do not touch our clients. Therefore, our clients must be non-violent; properly oriented x 4; without psychosis, hallucination, or delusions; without suicidal or homicidal ideations; and able to learn.

**Screening:** Five screenings within 72 hours. Our clients are screened via phone before they are admitted. They are screened in person, prior to admission. Screened a third time by a RN during admission. Screened a fourth time within 24 hours by the admitting MD or PA. And, screened a fifth time within 72 hours by the primary counselor. We also obtain corroborative information from family and/or referral sources.

These screens check the person's medical, employment, education, familial, social, substance abuse, trauma and abuse, legal, emotional, psychiatric, sexual, environmental, and financial backgrounds as well as their current medical and mental status including all medications, current living conditions, and current legal status. *Within six months we will be using the sexual offender registry to obtain corroborative background information.*

**Abstinence based:** We are not a methadone or suboxone maintenance clinic. All our clients are free from all mood altering drugs following detox.

**Reimbursements:** Entirely private; insurance or self-pay only. We do not accept any public funding, grants, or tax relief. Preferred provider for every major insurance company. Self-pay rate \$450/day due at the time of service; \$15,750 for 35 days, ideal length of stay.

**Security:** Currently use 8 outdoor cameras. Doors are locked at night to keep our clients safe. All doors and windows have alarms. Clients must go through a monitored door at night to exit. Clients in our inpatient programs are not allowed to go into the community unchaperoned

**Voluntary:** A client may sign themselves out of treatment at any time. We staff drivers to transport patients to and from their homes, the airport, bus terminal, and train station. Almost all patients either have their own transportation or it is provided for them by the facility.

**2014 stats:** Over 525 admissions. Served from 126 communities in Virginia and 18 other states. Top five communities served by admissions: Roanoke; Salem; Christiansburg; Richmond; and Blacksburg  
Average length of stay – 20 days. Average age 35 to 49.

Annual Salary Base = \$1.27M = 48 employees: full, part, and on-call

Projected Salary Base = \$1.75 to \$2.0M = 65 employees: full, part, and on-call

Planned Facility: Completion 2017 or 2018

Approximately 32,000 sf | \$15M

48 beds with provisions to expand to 64 as demand grows

# Planning Commission Meeting

## MINUTES

Wednesday, April 10, 2024, 7:00 PM

Work Session 6:00PM, Regular Session 7:00PM Community Room, Salem Civic Center,  
1001 Roanoke Boulevard:

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### WORK SESSION

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#### 1. Call to Order

A work session of the Planning Commission of the City of Salem, Virginia, was held in the Community Room, Salem Civic Center, 1001 Roanoke Boulevard, Salem, Virginia, at 6:00 p.m. on March 13, 2024; there being the members of said Commission, to wit: Vicki G. Daulton, Chair; Reid Garst, Neil L. Conner, and Jackson Beamer; together with Christopher Dorsey, City Manager; H. Robert Light, Assistant City Manager; Mary Ellen Wines, Planning & Zoning Administrator; William L. Simpson, Jr., Assistant Director of Community Development; Maxwell S. Dillon, Planner; and Jim Guynn, City Attorney; and the following business was transacted: Chair Daulton called the meeting to order at 6:00 p.m. and reported that this, date, place, and time had been set for the Commission to hold a work session.

#### 2. Comprehensive Plan Update

An update was given regarding the progress of the Comprehensive Plan update.

#### 3. Old Business

##### A. Discussion of items on the April agenda

1. 860 Mount Vernon Lane rezoning from RSF to PUD
2. 1200 block Thompson Memorial Dr rezoning from RSF to HBD

A discussion was held regarding the old business items on the April agenda.

#### 4. New Business

##### A. Discussion of items on the April agenda

1. Home Occupation Permit Amendment - 275 Fort Lewis Blvd
2. Use Not Provided For Permit Amendment - 125 Knotbreak Road

A discussion was held regarding the new items on the April agenda.

##### B. Discussion of items on the May agenda

1. 324 Pennsylvania Avenue - two family dwelling

A discussion was held regarding the items on the May agenda.

#### 5. Adjournment



Chair Daulton inquired if there were any other items for discussion and hearing none, adjourned the work session at 6:37 p.m.

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## REGULAR SESSION

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### 1. Call to Order

A regular meeting of the Planning Commission of the City of Salem, Virginia, was held after due and proper notice in the Community Room, Salem Civic Center, 1001 Roanoke Boulevard, Salem, Virginia, at 7:00 p.m., on April 10, 2024. Notice of such hearing was published in the March 28, and April 4, 2024, issues of the "Salem Times-Register," a newspaper published and having general circulation in the City of Salem. All adjacent property owners were notified via the U.S. Postal Service.

The Commission, constituting a legal quorum, presided together with Christopher Dorsey, City Manager; H. Robert Light, Assistant City Manager; Jim Guynn, City Attorney; Mary Ellen Wines, Planning & Zoning Administrator; Maxwell S. Dillon, City Planner; and William L. Simpson, Jr., Assistant Director of Community Development, and the following business was transacted:

#### A. Pledge of Allegiance

### 2. Consent Agenda

Reid Garst motioned for Vice Chair King to remotely participate in the meeting. Jackson Beamer seconded the motion.

Ayes: Beamer, Conner, Daulton, Garst

Chair Daulton stated that she is still hearing from many citizens that the vote for the HopeTree rezoning needs to wait until the Comprehensive Plan update has been completed. She stated that the Commission has 100 days to make a decision and the 100 days is up today. The City already has a comprehensive plan in place. She explained that a comprehensive plane does not have any laws or ordinances--it is simply a visionary tool, a guide for the future. The comprehensive plan currently being updated is to go through 2045, and the decision simply cannot wait until that time. The City's current comprehensive plan addresses a PUD development.

She stated that there is a new poll posted on the Community Development website and asked that everyone participate in the poll. She asked those present at the meeting to refrain from outbursts.

**A. Minutes**

Consider acceptance of the minutes from the March 13, 2024, work session and regular meeting.

Consider acceptance of the minutes from the March 13, 2024, work session and regular meeting.

Reid Garst motioned approve March 13, 2024, work session and regular meeting minutes. Jackson Beamer seconded the motion.

Ayes: Beamer, Conner, Daulton, Garst, King

**3. Old Business**

**A. Amendment to the Zoning Ordinance**

Consider the request of Virginia Baptist Children's Home (dba HopeTree Family Services), property owner, for rezoning the properties located at 1000 block Red Ln and a portion of 860 Mount Vernon Lane (Tax Map #'s 41-1-1, 41-1-2, 41-1-3, 41-1-4, 41-1-5, 41-1-6, and a portion of 44-3-10) from RSF Residential Single Family to PUD Planned Unit District. (Continued from the March 13, 2024, meeting.)

Jon Morris, President, and CEO of HopeTree Family Services, appeared before the Commission and stated that since the process began there has been three goals in mind: to honor the history of HopeTree; to position HopeTree for the future; and to do something that the community will be proud of. He thanked the Planning Commission, City Council, City staff, neighbors, and colleagues for their input during this process, especially since February 14, 2024. He thanked Chair Daulton for requesting a joint meeting after the March meeting and stated that the Commission has received a revised application with the most recent changes, some of which resulted from the feedback received from the meeting. The changes include the elimination of over 40 commercial business uses; the reduction of the number of boutique hotel rooms; included accessory dwelling units in the overall housing numbers; and placed maximum square footage on any allowable commercial use. Changes were made to the existing plan to ensure that commercial was in the center of the campus in Zones T5. The traffic study has been confirmed by a third-party firm and nothing in the proposed plan will exceed the outcomes of that study. Red Lane improvements were also added to the application with more detail. All of the changes made have been more restrictive. He stated that HopeTree honors and respects everyone who has given input throughout the entire process. He feels that the revised plan before the Commission is a compromise from all parties involved and still allows HopeTree to achieve all three of its goals. He asked the Commission to approve the rezoning request.

Chair Daulton asked if homes would be sold prior to the development or if spec houses would be built.

Todd Robertson, Stateson Homes, appeared before the Commission and stated that the business model is that they sell the home and build on the lots; they don't sell the lots.

He stated that the homes are typically custom built, but there are some spec-built units (i.e. townhomes).

Chair Daulton asked if the majority of the units will be single-family homes.

Mr. Robertson stated that single family means individually owned, but some could be attached. He stated that they have a patio home that is popular that is attached, but each of the homes are individually owned. He noted that there will be multiple types of patio homes in the development.

Chair Daulton clarified and questioned if the majority will be single-family detached homes.

Mr. Robertson stated that he could not answer the question at this time, but that single family detached will be a part of the project. He stated that if the project had 340 "doors" he thinks the majority of the homes would be attached instead of detached.

A discussion was held regarding residential housing on the project--rental versus owner occupied and who would own the rental properties; apartment-type housing, etc. Use and refurbishing of the existing buildings, commercial spaces, etc.

A motion to approve as written was given and seconded.

Chair Daulton thanked the HopeTree team for the time spent going over the proposal and she appreciates the time given. She stated that she still feels that some things need to be tweaked; therefore, she will not be voting in favor of the rezoning request. She stated that at some point in time, she would like to get together again and go over the things she feels need to be modified.

Member Conner stated that he feels that HopeTree did a great job responding to the neighborhood, and he thanked the neighbors for their feedback. He states that he feels that he has a good understanding of what is being proposed on the property, and having listened to it all, his first "knee-jerk" reaction was that this is not a good plan for the property. After listening to everything, he feels that the uses being asked for in the application are incongruent with the area. After using the same "lens" he has used for other questions, he cannot "square it" in his head and feels that the current zoning of residential, not necessarily just residential single-family, is the proper zoning for the property. He is in favor of denser housing, but 340 units on 37 acres gives him pause and he would like to flush that out more. He further stated that if the project gets built, he hopes he is wrong. He loves Salem and is in favor of development but is not in favor of this development.

Vice Chair King stated that she is currently on vacation in Norway, and it is 1:23 a.m. She stated that is how seriously she takes her responsibilities on the Planning Commission. She further stated that the Commission has respectfully listened to citizen comments for approximately four hours at a public hearing, in addition the Commission has also met with many individual citizens. She has spent considerable time reviewing the original

documents and all amendments line by line. She understands that people can become emotional when thinking and speaking of their homes, and she also understands that this can lead to a worst-case scenario in people's minds. In her opinion, the HopeTree project is not a commercial project, it is a residential project with a potential of limited commercial uses if and when there is a substantial need for it. Neither HopeTree nor its developers are in the business of owning spec commercial spaces. In speaking to the many citizens, she has had the opportunity to meet, she found that those citizens under the approximate age of 55 have been in favor of the project; and those older than 55 have been generally against the project, but not all. She feels that as a city, we cannot survive living in the past. We must live in the present and rebuild for our future. Salem must continue to move forward because maintaining the current does not ensure our future.

Member Garst stated that traffic has been the biggest complaint by far regarding this project. Traffic is going to increase regardless of whether there is a PUD or RSF on the property. He feels that the traffic will be a little greater with a PUD than RSF. To determine the benefits to justify the additional traffic, he looked at the character of the project and compared it to what it would look like with residential single family. He lives in north Salem and believes that North Broad Street is a historic area, and one of the reasons it has such character is because of its variety and versatility-- small houses, big houses, apartment complexes, and duplexes all in the same street and they fit in, and everyone seems to get along well. With residential single family, you're looking at another neighborhood with largely "cookie cutter" houses with no shared greenspace-- something similar to Simms Farm. He stated that he held his nose when he voted yes for Simms Farm and believes it was the correct thing, but believes this proposal is much better. He feels that if another development is placed with just residential single family, it is going to another development with single family 100 years from now and feels that if a PUD is placed on the property, it will be historic like North Broad Street and believes it is in more in line with the character of North Broad Street than a development of just single family. He does not feel this is a heavily commercial project, but looks more like Crystal Springs where you have residential with commercial built into to it where you can walk down to eat breakfast, coffee, dinner, etc. He stated that he presented this project to his students and 77 percent of them voted in favor of the project.

Member Beamer stated that he has listened to everyone and has read emails about emails, he has met with some residents individually. He stated that he has chosen to live at his current residence for 46 years. He has three different developments-- either new or repurposed developments around his residents and it was all four sides, and he has had three neighbors. He has made a lot of changes to his house and it's scary, but it has all worked out. He feels that voting for the PUD is the best option for this property. He stated that he has spoken to people adamantly against the project and people adamantly for the project. He stated that he had spent hours and hours thinking about the project, he has prayed about it, his wife has prayed about it for him. He loves this town; he gets emotional about it. He hears the concerns--the Baptist Home is near and dear to him--a lot of his friends he went to school with went there, he has refereed basketball games there, he's played basketball, he's refereed softball there, he has played softball there,

and he has coached a lot of kids that went to school there later on. He stated that he sees it all, he gets it all, but he feels it is best to vote yes and hopes that the residents understand and he knows some will be upset with him for voting yes--some are his good friends and he is sorry but he is doing what he thinks is right for the City; and deep down in his soul, he feels this is what is right for everyone.

Reid Garst motioned the request of Virginia Baptist Children's Home (dba HopeTree Family Services), property owner, for rezoning the properties located at 1000 block Red Lane and a portion of 860 Mount Vernon Lane (Tax Map #'s 41-1-1, 41-1-2, 41-1-3, 41-1-4, 41-1-5, 41-1-6, and a portion of 44-3-10) from RSF Residential Single Family to PUD Planned Unit District. Jackson Beamer seconded the motion.

Ayes: Beamer, Garst, King  
Nays: Conner, Daulton

#### **B. Amendment to the Zoning Ordinance**

Consider the request of Pinkesh R. Patel and Sonal P. Patel, property owners, for rezoning the property located at 1200 block Thompson Memorial Drive (Tax Map # 20 - 2 - 4) from RSF Residential Single-Family District to HBD Highway Business District. (Continued from the March 13, 2024, meeting)

Petitioners request that the item be continued until the May 15, 2024, meeting.

Neil Conner motioned the request of Pinkesh R. Patel and Sonal P. Patel, property owners, for rezoning the property located at 1200 block Thompson Memorial Drive (Tax Map # 20 - 2 - 4) from RSF Residential Single-Family District to HBD Highway Business District. Reid Garst seconded the motion.

Ayes: Beamer, Conner, Daulton, Garst, King

### **4. New Business**

#### **A. Home Occupation Permit**

Hold public hearing to consider the request of Philip M. and Rachel C. Knouff, property owners, for the amendment of a Home Occupation Permit to allow retail sales at the cut flower farm (garden) on the property located at 275 Ft Lewis Blvd (Tax Map # 130-2-22).

Staff noted the following:

The subject property (275 Fort Lewis Boulevard) consists of a 1.779-acre tract of land which currently sits within the RSF Residential Single Family zoning designation. The applicant is requesting the addition of a retail license for the Home Occupation permit related to the sale of flowers.

In 2022, the applicant requested the allowance of a wholesale flower business sustained by the garden located on the subject property. Because a wholesale flower business is a unique use in regard to a Home Occupation permit, staff referred the application to Planning Commission for approval. The Planning Commission correspondingly approved that item, and since that time, the applicant has experienced a demand for small-scale

purchases which are more profitable than bulk orders. As a result, the current request entails the addition of a retail license to the home occupation permit which would facilitate the purchase of flowers by individuals. If approved, all sales will be delivered to customers off-site.

Rachel Knouff, property owner, appeared before the Commission and stated that she came before the Commission two years ago to start her business for a wholesale license, which was granted, and she is requesting a retail license as well. She stated that this will not change the day-to-day activities of her business. She would still be growing flowers as usual and transporting flowers from her property to be sold, it would just expand who she can sell to. She has had a number of friends and family ask to buy flowers from her and she has had to turn them down because she didn't have the license to do that. She has enjoyed gifting, but there is only so much you can give before it becomes unhelpful to your business; therefore, she is asking for permission to make those sales.

Member Garst questioned if there would be people coming to the residence to purchase the flowers.

Mrs. Knouff stated that people will not be coming to the residence to purchase flowers.

Member Beamer asked the petitioner to further explain how her business operates.

Mrs. Knouff stated that with her wholesale business, she emails a list to her florist clients at the beginning of the week of what she has available, and they get back to her typically the next day. She then makes the deliveries to the shops. She stated that the retail sales would function basically the same, except it would be people making a request to her for an arrangement for a holiday or special occasion. In that case, she would make an arrangement and deliver it to that person's home.

It was clarified that the request is not for a change in her business, but a change to be in compliance with tax laws.

Member Garst applauded Mrs. Knouff for her success and for her honesty.

Vice Chair King asked if any calls or comments were received from anyone in the neighborhood.

The Planning and Zoning Administrator stated that no comments have been received regarding the request.

No other person(s) appeared regarding the request.

Jackson Beamer motioned the request of Philip M. and Rachel C. Knouff, property owners, for the amendment of a Home Occupation Permit to allow retail sales at the cut flower farm (garden) on the property located at 275 Ft Lewis Blvd (Tax Map # 130-2-22). Neil Conner seconded the motion.

Ayes: Beamer, Conner, Daulton, Garst, King

**B. Use Not Provided For**

Hold public hearing to consider the request of PHC of Virginia, LLC/Acadia Healthcare, Mt Regis Center, property owner, for the amendment of the Use Not Provided For permit to allow additions to the outpatient mental health and substance abuse treatment center on the property located at 125 Knotbreak Road, (Tax Map # 148-1-5).

Staff noted the following:

The subject property (125 Knotbreak Road) consists of a 5.012-acre tract of land which currently sits within the BCD Business Commerce District. The applicant is requesting an update to the previously issued Use Not Provided For Permit to allow the addition of 24 beds (~5,400 square foot addition).

In 2015, the applicant requested the issuance of a Use Not Provided For Permit to accommodate the construction of an Inpatient Rehabilitation Facility primarily serving the needs of those suffering from substance abuse and addiction. While that request was approved, it limited the size of the facility to 48 beds. Since that time, Mount Regis has experienced an increase in demand for beds within their facility, a trend that is expected to continue in the future due to their partnerships with other medical providers. Should this request be approved, Mount Regis intends to add a two-wing addition to this location which would accommodate 8 bedrooms and 24 beds. Through preliminary concept plan discussions, staff can confirm that Mount Regis is able (and will be required) to meet City Code requirements (setbacks, landscaping, parking, stormwater, etc.). Those details will be addressed through the site plan review process with relevant city departments.

Jon Puvak, attorney working with Acadia Healthcare, 10 Franklin Road, Roanoke, Virginia, appeared before the Commission and stated that Bubba Ingram, civil engineer; Tim Morgan, architect; Bridget Funk, Director at Mount Regis; and Sharmain Garland, operations at Mount Regis, are also present at the meeting.

Bridget Funk, Clinical Director at Mount Regis Center, appeared before the Commission and stated that Mount Regis serves adults 18 and older who are suffering from a substance use disorder. They also treat those who have co-occurring mental health disorders. Mount Regis Center partners with medical and behavioral healthcare providers in the region to enhance their comprehensive and holistic care. They receive referrals from multiple entities both within and from outside the State of Virginia. While in a program, patients receive treatment from a multi-disciplinary team of clinical and medical professionals. They engage in daily structures programs that include evidence-based therapeutic techniques. At the time of discharge, patients leave with an after-care plan to aid them with the next steps of their recovery journey. Mount Regis Center provides opportunities for educational and professional growth. They offer clinical internships to students at local, regional colleges and universities. They also provide residencies to those pursuing clinical state licensure.

Mr. Puvak stated that the reason for the request is that there is a demand. When the project was built, it was built for 48 beds based on the need at the time with the goal that it could be expanded in the future, which is where they are today. He stated that the zoning is not going to change, they are asking for 24 additional beds, which will be located in eight bedrooms on either wing of the existing building. They can meet all of the design requirements as far as stormwater management, parking, and hope that construction can commence by the end of this year and be completed within 18 months. It is only approximately a 5,700 s.f. expansion of the existing building. He stated that there is a demand for the services as Mount Regis Center currently has a 15-person waiting list for every bed currently in the facility. It is a local facility that serves local citizens with a planned arrival, not walk-ins. He showed some photos of the existing facility and showed where the additional wings would be built. He noted that parking would be added to accommodate the additional staff.

A discussion was held regarding the current number of beds, number of beds requesting to be added, how people are referred to the facility--it can be self, family, or doctor referral.

Member Conner questioned if it is all private insurance-based payment.

Mr. Puvak stated that they accept all private insurance and Medicaid.

No other person(s) appeared related to the request.

Neil Conner motioned the request of PHC of Virginia, LLC/Acadia Healthcare, Mt Regis Center, property owner, for the amendment of the Use Not Provided For permit to allow additions to the outpatient mental health and substance abuse treatment center on the property located at 125 Knotbreak Road, (Tax Map # 148-1-5). Reid Garst seconded the motion.

Ayes: Beamer, Conner, Daulton, Garst, King

## 5. Adjournment

Vice Chair King motioned to adjourn at 7:54 p.m. Jackson Beamer seconded.

City Council meeting, April 22, 2024, 6:30 p.m.  
Council Chambers, City Hall, 114 North Broad Street



**PAYMENT DATE**  
03/01/2024

**COLLECTION STATION**  
Engineering/Inspections

**RECEIVED FROM**  
Gentry Locke

**DESCRIPTION**

**City of Salem**  
**P.O. Box 869**  
**Salem, VA 24153**

**BATCH NO.**  
2024-00004810

**RECEIPT NO.**  
2024-00092490

**CASHIER**  
Krystal Graves

PAYMENT CODE	RECEIPT DESCRIPTION	TRANSACTION AMOUNT
CD LAND USE	Land Use Application Fees Use Not Provided For - Acadia Healthcare, Mount Regis Center	\$500.00
	<div>Total Cash\$0.00 Total Check\$500.00 Total Charge\$0.00 Total Wire\$0.00 Total Other\$0.00 Total Remitted\$500.00 Change\$0.00 Total Received\$500.00</div>	
Total Amount:		\$500.00

**AFFADAVIT OF MAILING PURSUANT TO S15.2-2204  
CODE OF VIRGINIA**

**PLANNING COMMISSION  
APRIL 10, 2024**

**ITEM #**

This is to certify that I mailed letters in reference to the Use Not Provided For Permit request of PHC of Virginia, LLC/Acadia Healthcare, Mt Regis Center, property owner, for the amendment of the Use Not Provided For Permit to allow additions to the outpatient mental health and substance abuse treatment center on the property located at 125 Knotbreak Rd (Tax Map # 148-1-5) to the following property owners and adjacent property owners on March 22, 2022 in the 2:00 p.m. mail:

PHC OF VIRGINIA LLC  
C/O PROPERTY VALUATION SVCS  
14400 METCALF AVE  
OVERLAND PARK KS 66223

ACADIA HEALTHCARE/MT REGIS CTR  
C/O CURT LANE CEO  
125 KNOTBREAK RD  
SALEM VA 24153

BACKBONE INVESTMENTS LLC  
101 KNOTBREAK RD  
SALEM VA 24153

VA ORTHOPAEDIC INV LLC  
101 KNOTBREAK RD  
SALEM VA 24153

BLUE RIDGE HEALTH & WELL LLC  
C/O DR PRESTON WALDROP  
100 KNOTBREAK RD  
SALEM VA 24153

1051 TEXAS STREET LLC  
C/O MICHAEL KAPLAN  
733 FRONT ST UNIT 703  
SAN FRANCISCO CA 94111-1996

BRENDAN-MATTHEW LLC  
P O BOX 3095  
CULVER CITY CA 90231

RKE COLLEGE TRUSTEES  
C/O VP-BUSINESS AFFAIRS  
221 COLLEGE LN  
SALEM VA 24153

YMCA OF ROANOKE VALLEY INC  
P O BOX 2130  
ROANOKE VA 24009

SALEM MONTESSORI SCHOOL INC  
P O BOX 1213  
SALEM VA 24153

CULLEN MORROW  
212 OVERLOOK CIRCLE STE 105  
BRENTWOOD TN 37027

Signed

*Krystal M. Graves*

Date

*3/22/2024*

City of Salem  
Commonwealth of Virginia

The foregoing instrument was acknowledged before me this *22<sup>nd</sup>* day of *March*, 20*24*, by

*Krystal M. Graves*

Notary Public

My commission expires: *March 31, 2027*



Krystal M. Graves  
Notary Public - ID 228801  
Commonwealth of VA  
My Commission Exps. *3-31-27*



March 22, 2024

PHC of Virginia, LLC  
c/o Property Valuation Services  
14400 Metcalf Ave  
Overland Park, KS 66223

RE: Petition For Amendment to the Use Not Provided for Permit  
125 Knotbreak Road  
Tax Map # 148-1-5

To Whom It May Concern:

You and/or your agent shall appear before the Planning Commission on:

**Wednesday, April 10, 2024**  
**at 7:00 p.m. in the**

**Community Room, Salem Civic Center**  
**1001 Roanoke Boulevard, Salem, Virginia**

**AND**

Salem City Council on:

**Monday, April 22, 2024**  
**at 6:30 p.m. in the**

**Council Chambers, First Floor, Salem City Hall**  
**114 North Broad Street, Salem, Virginia**

for consideration of your request for an amendment to the use not provided for permit  
for the above referenced property.

If you have any questions regarding this matter, please contact our office at  
(540) 375-3032.

Sincerely,

Mary Ellen H. Wines, CZA CFM  
Zoning Administrator

C: Curt Lane, CEO, Acadia Healthcare  
Cullen Morrow, Ingram Civil Engineering Group

Mary Ellen H. Wines, Zoning Administrator  
Community Development 21 South Bruffey Street, Salem, Virginia 24153, (540) 375-3032, [mewines@salemva.gov](mailto:mewines@salemva.gov)



**IMPORTANT NOTICE OF PUBLIC HEARINGS  
PROPOSAL TO CHANGE USE**

Notice is hereby given that a request of the property owner/petitioner of the property described below has been filed with the City of Salem. The Planning Commission of the City of Salem will consider this request at its meeting listed below and make a recommendation to the City Council. The City Council of the City of Salem will also consider this request and the recommendation of the Planning Commission at its meeting listed below. City Council will make the final decision in this matter.

**Property Owner/Petitioner:**

PHC of Virginia, LLC/Acadia Healthcare, Mt Regis Center

**Location of Property:**

125 Knotbreak Rd (Tax Map # 148-1-5)

**Purpose of Request:**

For the amendment of the Use Not Provided For Permit to allow additions to the outpatient mental health and substance abuse treatment center on the property located at 125 Knotbreak Rd (Tax Map # 148-1-5).

The date, time, and place of the public hearing scheduled by the Planning Commission on this request are as follows:

**WEDNESDAY, APRIL 10, 2024 – 7 P.M.  
COMMUNITY ROOM, SALEM CIVIC CENTER  
1001 ROANOKE BOULEVARD, SALEM, VIRGINIA**

The date, time, and place of the public hearing scheduled by City Council on this request are as follows:

**MONDAY, APRIL 22, 2024 – 6:30 P.M.  
COUNCIL CHAMBERS, FIRST FLOOR, SALEM CITY HALL  
114 NORTH BROAD STREET, SALEM, VIRGINIA**

Additional information on this request may be obtained in the Community Development Department, 21 South Bruffey Street, Salem, Virginia or at (540) 375-3032.

Chris Dorsey  
Executive Secretary  
Planning Commission



# Marketplace



The RINCASTLE HERALD The Vinton Messenger THE NEW CASTLE RECORD SALEM TIMES-REGISTER News Messenger RADFORD News Journal

## For Sale - Musical

**FOR SALE**

Gibson 5-string Earl Scruggs Banjo, Model 49 Classic, sold for \$5,000 in 2014. Price, \$4,500. 540-797-6647.

## Legals - Botetourt County

**ABC NOTICE**

HEATHER BURNETTE trading as Mrs. B's Restaurant and Bar, 19857 Main Street, Buchanan, Botetourt County, VA, 24066.

The above establishment is applying to the VIRGINIA ALCOHOLIC BEVERAGE CONTROL (ABC) AUTHORITY for a ON/OFF Premises license to sell or manufacture alcoholic beverages.

Heather Burnette owner

NOTE: Objections to the issuance of this license must be submitted to ABC no later than 30 days from the publishing date of the first of two required newspaper legal notices. Objections should be registered at [www.abc.virginia.gov](http://www.abc.virginia.gov) or 800-552-3200.

## Order of Publication

Commonwealth of Virginia VA Code §§ 1-211.1, 8.01-316.20-104

Case No CL24-49

VIRGINIA IN THE CIRCUIT COURT OF THE COUNTY OF BOTETOURT

COUNTY OF BOTETOURT, VIRGINIA, a Political Subdivision of the Commonwealth of Virginia, Complainant, V. WILLIAM H. SMITH, ET AL., Respondent(s)

The object of this suit is to: Enforce the lien of the Complainant, County of Botetourt, Virginia, for delinquent real estate taxes against certain real property located in this County of Botetourt, Virginia, described as follows: Tax Map No. 102(2)4 Account No. 11709

All that certain tract or parcel of land, lying and being the Blue Ridge Magisterial District, Botetourt County, Virginia, and more particularly described as follows, to-wit: All that certain tract or parcel of land containing 6.9 acres, more or less, designated as Lot No. 4, as shown on plat entitled "Plat of the John A. Orange Tract", dated August 1941, made by S.S. Lynn, S.C.S., of record in the Clerk's Office of the Circuit Court of Botetourt County, Virginia, in Plat Book 2, at Page 82. Together with a perpetual right of way and easement for the purpose of ingress and egress from the land herein described to the public road.

And being the same property conveyed to William H. Smith from Hubert J. Orange and Mary Frances Orange, his wife, by deed dated January 10, 1978, and recorded February 2, 1978, in the Clerk's Office of the Circuit Court of Botetourt County, Virginia, in Deed Book 241 at Page 257.

This description is made subject to all easements, conditions, agreements, restrictions, and reservations of record which affect the property herein described including but not limited to those recorded in Deed Book 186, at Page 355 and Deed Book 242, at Page 30.

IT APPEARING that an affidavit has been made and filed stating that the due diligence has been used, without effect, to ascertain the identity and location of certain parties to be served, that the last known addresses for the Respondents herein are as follows:

William H. Smith, who is believed to be deceased and whose last address is unknown; Emily M. Smith, who is believed to be deceased and whose last known address is unknown; and that any officers, heirs, devisees, and successors in title of the Respondent named herein are made parties Respondent to this action individually and/or by the general description of Parties Unknown. It is hereby

ORDERED that the parties herein and all Parties Unknown and/or whose location cannot be ascertained appear on or before May 6, 2024 in the Clerk's Office of the Circuit Court of the County of

## Legals - Botetourt County

Botetourt, Virginia, and do what may be necessary to protect their interests in this cause

Entered on the 21<sup>st</sup> day of March, 2024

T. Moore Clerk

I ask for this

Seth Konopasek, Esq. (VSB No. 97065)

John A. Rife, Esq. (VSB No. 45805)

Jeffery A. Scharf, Esq. (VSB No. 30591)

Mark K. Ames, Esq. (VSB No. 27409)

Andrew M. Neville, Esq. (VSB No. 86372)

Paul L. LaBarr, Esq. (VSB No. 91609)

Gregory L. Haynes, Esq. (VSB No. 37158)

Garrett W. Patton, Esq. (VSB No. 98345)

Taxing Authority Consulting Services, PC P.O. 31800

Henrico, Virginia 23294-1800

Phone: (804)864-0080

TACS No.: 924110

## Legals - City of Radford

### Order of Publication

Commonwealth of Virginia VA Code §§ 1-211.1, 8.01-316.20-104

Civil Case No CL24-7298

VIRGINIA IN THE CIRCUIT COURT FOR THE CITY OF RADFORD, VIRGINIA, Plaintiff vs. the heirs and devisees of ORA FAYE CUNNINGHAM, deceased

The heirs and devisees of ANNA MAYE D. BANNERMAN, deceased

HARRY M. BANNERMAN, JR.

DAVID HUGGINS Defendants

### ORDER OF PUBLICATION

The object of this suit is to: ENFORCE THE LIEN OF THE Plaintiff for delinquent taxes against certain real estate described as follows: All that certain tract of land in the City of Radford, Virginia, being Lot No. 10, Block G, Baldwin Land Company, and designated as Tax Map Number 3-7-BKKG 10

Standing in the name of Ora Faye Cunningham, pursuant to Section 58.1-3965 et seq. of the Code of Virginia

And an affidavit having been filed that due diligence has been used to ascertain the names and location of all of the heirs, devisees and successors in title of Ora Faye Cunningham, Phyllis Davis, and Anna Maye D. Bannerman, that there are or may be other persons having an interest in the real estate forming the subject matter of this suit whose names and last post office addresses are unknown, namely, the unknown heirs, devisees and successors in title of Ora Faye Cunningham, Phyllis Davis, and Anna Maye D. Bannerman; that Harry M. Bannerman, Jr. is a nonresident of the state of Virginia, whose last known post office address is 2010 NW 106<sup>th</sup> Avenue, Pembroke Pines, FL, 33026; that David Huggins is a nonresident of the state of Virginia, whose last known post office address is 3 Center Street, Glen Cove, NY, 11542.

It is ORDERED that this order be published once a week for two successive weeks in the Radford News Journal and that the parties named herein appear on or before May 27, 2024, at 9:30 am in the clerk's office of the Circuit Court for the City of Radford, Virginia, and do what may be necessary to protect their interest in this suit.

Enter: this 25<sup>th</sup> day of March, 2024

Angel Turpin DC Clerk

I ask for this:

James W. Elliot p.q. Attorney at Law P.O. Box 1410 Yorktown, VA 23692 (757) 898-7000

## City of Radford 2024 Annual Action Plan

### Community Development Block Grant Programs Notice of Public Comment Period

In accordance with guidelines established by the U.S. Department of Housing and Urban Development (HUD), the City of Radford seeks public comment on the proposed draft of the 2024 Annual Action Plan for the City of Radford's

## Legals - City of Radford

Community Development Block Grant (CDBG) Program

The Annual Action Plan provides a yearly accounting of CDBG, and other funds allocated towards the implementation of objectives outlined in the Consolidated Plan. The Consolidated Plan identifies community needs and proposed solutions in the areas of Housing, Special Needs, Economic Development and Non-Housing Community Development. CDBG activities benefit low and moderate-income persons by making improvements throughout the City, taking into consideration the public input received. Funding for the 2024 fiscal year is estimated at \$231,683 for the CDBG program. That of which \$27,000 has been rolled from prior year allocations.

The proposed Housing and Community Development goals for 2024 are:

- 1) Support affordable housing
  - 2) Prevent and end homelessness
  - 3) Support non-homeless special needs
- Proposed use of 2024 CDBG funds:
- Emergency Home Repair - \$40,000
  - Beautification - \$23,300
  - Facade Program - \$10,000
  - Public Facility Water/Sewer Imp - \$100,532
  - New River Community Action - \$7,900
  - Women's Resource Center of the NRV - \$7,900
  - Radford-Fairlawn Daily Bread - \$7,900
  - Bobcat Back Pack Program - \$4,000
  - August Kids - \$3,000
  - Program Administration - \$27,151
  - CDBG TOTAL - \$231,683

The draft 2024 Annual Action Plan can be reviewed on the City's website at <https://www.radfordva.gov/>

Radford City Community Development office is soliciting comments on the City's housing and community development needs during a thirty (30) day comment period beginning April 13, 2024, and ending May 13, 2024.

A public comment meeting will be held on Monday, April 22, 2024 at 7:00pm in the City Council Chamber's, at 10 Robertson Street, Radford, VA. Comments may also be given via e-mail to: [Melissa.Skellon@radfordva.gov](mailto:Melissa.Skellon@radfordva.gov), by phone at (540) 267-3188 or by mail to Community Development, 10 Robertson Street, Radford, VA 24141. Comments must be received by 5:00pm May 13, 2024.

Accommodations for persons with disabilities and non-English speaking residents will be provided upon request. For additional information, please call (540) 267-3188.

## Legals - City of Salem

**Notice is hereby given to all interested persons that the Council of the City of Salem, at its regular meeting on Monday, April 22, 2024, at 6:30 p.m., in the Council Chambers, City Hall, 114 North Broad Street, in the City of Salem, Virginia, will hold a public hearing, pursuant to Sections 15.2-2204 and 15.2-2285 of the Code of Virginia, as amended, to consider approval of the following requests relative to the CODE OF THE CITY OF SALEM, VIRGINIA:**

1. Consider the request of PHC of Virginia, LLC/Acadia Healthcare, Mt Regis Center, property owner, for the amendment of the Use Not Provided For permit to allow additions to the outpatient mental health and substance abuse treatment center on the property located at 125 Knotbreak Road, (Tax Map # 148-1-5).

If approved, Salem City Council intends to adopt the ordinance(s) associated with the above item(s) on first reading, with a second reading of those ordinance(s) at a subsequent meeting.

Copies of the proposed plans, ordinances or amendments may be examined in the Office of Community Development,

## Legals - City of Salem

21 South Bruffey Street, Salem, Virginia

At said hearing, parties in interest and citizens shall have an opportunity to be heard relative to the said requests

THE COUNCIL OF THE CITY OF SALEM, VIRGINIA BY H. Robert Light Clerk of Council

### Order of Publication

Commonwealth of Virginia VA Code §§ 1-211.1, 8.01-316.20-104

Case No CL24000383

ROANOKE COUNTY Circuit Court, 305 EAST MAIN STREET, SALEM, VA 24153

In re LILLIAN MAY RICHARDSON

The object of this suit is to: NAME CHANGE FOR MINOR. It is ORDERED that AMBER MARIE RICHARDSON AND WILLIAM JOSEPH RICHARDSON appear at the above-named court and protect his/her interests on MAY 9, 2024 at 1:30 p.m.

MARCH 22, 2024

Jennifer J. West Deputy Clerk

## LEGAL NOTICE Willingness to Hold a Public Hearing Elizabeth Campus Greenway

The City of Salem is proposing to construct a new 10' wide multi-use greenway trail through the Elizabeth Campus of Roanoke College. The proposed trail would begin at the brick pathway located at 324 Idaho Street, travel in a northerly direction along Idaho Street, radius around onto Lynchburg Turnpike and continue in an easterly direction to Kime Lane, where it would end and into the YMCA.

This is part of the larger regional Roanoke River and Mason Creek Greenway Trail system. This project is funded through the Virginia Department of Transportation (VDOT) Surface Transportation Block Grant (STBG) and being developed through the Locally Administered Projects (LAP) Program.

To view plans for the project, visit the web at <https://www.salemva.gov/767/Projects> or go by the City of Salem's Community Development Office, located at 21 S. Bruffey Street, Salem, VA 24153. Please call (540) 375-3032 or email Will Simpson ([wsimpson@salemva.gov](mailto:wsimpson@salemva.gov)) or Josh Pratt ([jpratt@salemva.gov](mailto:jpratt@salemva.gov)) to schedule a time to view the plans or if you have any additional questions.

If your questions or concerns cannot be addressed through discussions with staff, the City is willing to hold a public hearing. You can request that a public hearing be held by sending a written request to: William L. Simpson, Jr., PE City Engineer P.O. Box 869 Salem, VA 24153

Requests for a public hearing must be received on or prior to April 26, 2024. If any requests for a public hearing are received prior to this date, a notice will be posted on the City's website detailing the date, time, and location of the public hearing. Project Number: UPC 113566; FHWA # RSTP-5128 (431, 505, 506)

## NOTICE OF PUBLIC HEARING

Notice is hereby given to all interested persons that the Board of Zoning Appeals of the City of Salem, Virginia will hold a public hearing, in accordance with the provisions of Sections 15.2-2204 and 15.2-2309 of the 1950 Code of Virginia, as amended, on April 24, 2024, at 4:00 p.m. in the Council Chambers of City Hall, 114 North Broad Street, in the City of Salem, Virginia, to consider the following applications.

The request of Donna L. Musgrave, property owner, for a variance from Section 106-202.3(B)(1) of the City of Salem Zoning Ordinance pertaining to site development regulations, for the property located at 805 Honeysuckle Road, Tax Map # 45-2-1. Section 106-202.3(B)(1) requires the front yard setback to be

## Legals - City of Salem

twenty-five (25) feet. The petitioner is therefore requesting a variance of sixteen (16) feet of front yard setback to allow the construction of an attached garage.

At this hearing, all parties in interest will be given an opportunity to be heard, present evidence, and show cause why such requests should or should not be granted. For additional information, contact the Office of the Zoning Administrator, 21 South Bruffey Street, Salem, Virginia (Phone 375-3032).

THE BOARD OF ZONING APPEALS OF THE CITY OF SALEM

BY: Mary Ellen H. Wines, CZA, CFM Planning & Zoning Administrator

## Legals - Craig County

### (TRUSTEE'S SALE OF 78 The Lane, New Castle, VA 24127

Tax Map No. 58-1-14

In execution of a Credit Lien Deed of Trust dated January 26, 2012, recorded in the Clerk's Office of the Circuit Court for Craig County, Virginia, as Instrument No. 120000054, the Substitute Trustee will offer the above-described property for sale to the highest bidder at public auction on the date and time referenced below.

Lot No. 14 of Aps Knob Subdivision as laid down in a plat prepared by Draper-Aden Associates, Inc. of Blacksburg, Virginia, said plat being of record in the Clerk's Office of Craig County, New Castle, Virginia, in Deed Book 43, page 45, reference is hereby made to the above-mentioned plat for a more particular description.

The hereinabove described property is subject to restrictions and reservation recorded in Deed Book 96, page 642 in the aforesaid Clerk's Office. Date of Sale: April 17, 2024 at 10:00 a.m. at the

Craig County Circuit Court, 182 Main Street, Suite 4, New Castle, VA 24127.

Terms: CASH: a deposit in the form of certified funds in the amount of \$10,000 or 10% of the sale price, whichever is lower. Settlement within thirty (30) days of date of sale. Time is of the essence.

- OPTIONS:
1. All costs of conveyance, examination of title, recording charges, etc. will be at cost of purchaser with the exception of the grantor's tax. Neither the Substitute Trustee nor any other party guarantees or covenants to deliver or in any way to obtain possession of the premises for any third party purchaser.
  2. The Substitute Trustee reserves the right to reject all bids, extend the time to receive bids or withdraw the property from sale at any time. In addition, should the Substitute Trustee be unable, for any reason, in its sole discretion, to convey title, the successful bidder's sole remedy in law or equity shall be the return of his deposit. Upon refund of the deposit, the sale shall be void and of no effect.

Additional terms may be announced at the time of the sale. The Substitute Trustee will convey the above-described property to the purchaser(s) by Special Warranty deed at settlement and makes no additional representations or warranties of any kind regarding the title to said property.

John K. Prillaman, Esq. Substitute Trustee For Information Contact: John K. Prillaman, Esq. OPN LAW 3140 Chaparral Drive Roanoke, Virginia 24018 (540) 725-8194

## Legals - Montgomery County

### NOTICE OF TRUSTEE'S SALE OF IMPROVED REAL ESTATE LOCATED AT: 4916 Pilot Road, Pilot,

## Legals - Montgomery County

### VA 24134 COUNTY OF MONTGOMERY

Parcel ID: 012435/Tax Map# 131-A-90

IN EXECUTION OF A DEED OF TRUST IN THE ORIGINAL PRINCIPAL AMOUNT OF \$93,000.00, DATED THE 22nd DAY OF APRIL, 2021, RECORDED IN THE CLERK'S OFFICE OF THE CIRCUIT COURT OF MONTGOMERY COUNTY, VIRGINIA, AS INSTRUMENT NO. 2021-4295, DATED APRIL 22, 2021, DEFAULT HAVING OCCURRED IN THE PAYMENT OF THE NOTE SECURED THEREBY, AND AT THE REQUEST OF THE HOLDER OF THE NOTE, THE UNDERSIGNED SUBSTITUTION TRUSTEE, WILL OFFER FOR SALE AT PUBLIC AUCTION AT THE ENTRANCE OF THE CIRCUIT COURT OF MONTGOMERY COUNTY, VIRGINIA, AS INSTRUMENT NO. 2021-4295, DATED APRIL 22, 2021, DEFAULT HAVING OCCURRED IN THE PAYMENT OF THE NOTE SECURED THEREBY, AND AT THE REQUEST OF THE HOLDER OF THE NOTE, THE UNDERSIGNED SUBSTITUTION TRUSTEE, WILL OFFER FOR SALE AT PUBLIC AUCTION AT THE ENTRANCE OF THE CIRCUIT COURT OF MONTGOMERY COUNTY, VIRGINIA, AS INSTRUMENT NO. 2021-4295, DATED APRIL 22, 2021, DEFAULT HAVING OCCURRED IN THE PAYMENT OF THE NOTE SECURED THEREBY, AND AT THE REQUEST OF THE HOLDER OF THE NOTE, THE UNDERSIGNED 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COUNTY, VIRGINIA, AS INSTRUMENT NO. 2021-4295, DATED APRIL 22, 2021, DEFAULT HAVING OCCURRED IN THE PAYMENT OF THE NOTE SECURED THEREBY, AND AT THE REQUEST OF THE HOLDER OF THE NOTE, THE UNDERSIGNED SUBSTITUTION TRUSTEE, WILL OFFER FOR SALE AT PUBLIC AUCTION AT THE ENTRANCE OF THE CIRCUIT COURT OF MONTGOMERY COUNTY, VIRGINIA, AS INSTRUMENT NO. 2021-4295, DATED APRIL 22, 2021, DEFAULT HAVING OCCURRED IN THE PAYMENT OF THE NOTE SECURED THEREBY, AND AT THE REQUEST OF THE HOLDER OF THE NOTE, THE UNDERSIGNED SUBSTITUTION TRUSTEE, WILL OFFER FOR SALE AT PUBLIC AUCTION AT THE ENTRANCE OF THE CIRCUIT COURT OF MONTGOMERY COUNTY, VIRGINIA, AS INSTRUMENT NO. 2021-4295, DATED APRIL 22, 2021, DEFAULT HAVING OCCURRED IN THE PAYMENT OF THE NOTE SECURED THEREBY, AND AT THE REQUEST OF THE HOLDER OF THE NOTE, THE UNDERSIGNED SUBSTITUTION TRUSTEE, WILL OFFER FOR SALE AT PUBLIC AUCTION AT THE ENTRANCE OF THE CIRCUIT COURT OF MONTGOMERY COUNTY, VIRGINIA, AS INSTRUMENT NO. 2021-4295, DATED APRIL 22, 2021, DEFAULT HAVING OCCURRED IN THE PAYMENT OF THE NOTE SECURED THEREBY, AND AT THE REQUEST OF THE HOLDER OF THE NOTE, THE UNDERSIGNED SUBSTITUTION TRUSTEE, WILL OFFER FOR SALE AT PUBLIC AUCTION AT THE ENTRANCE OF THE CIRCUIT COURT OF MONTGOMERY COUNTY, VIRGINIA, AS INSTRUMENT NO. 2021-4295, DATED APRIL 22, 2021, DEFAULT HAVING OCCURRED IN THE PAYMENT OF THE NOTE SECURED THEREBY





# Marketplace



## Yard Sales - Craig County

**Yard Sale**  
Lots of Items!  
Saturday, April 27  
8:00 am to 1:00 pm  
New Castle United  
Methodist Church

## Help Wanted - General

**Pianist Wanted**  
Troutville Baptist church is seeking a pianist to provide accompaniment for services and choir rehearsals. Parttime salaryed, for more information Troutvillebaptistchurchpo@gmail.com

## Help Wanted - Health Care

**Catawba Hospital**  
is now hiring floor technicians and housekeepers!

Starting pay is \$15/hr+ depending on experience. Excellent Benefits including affordable health insurance, VRS retirement plan, and 12 days of Paid Time Off.

Please apply on our website, <https://dbdhs.virginia.gov/facilities/catawba/employment-opportunities>. Contact Austin Grasty for details. Ph. (540) 375-4368. Email [austin.grasty@dbdhs.virginia.gov](mailto:austin.grasty@dbdhs.virginia.gov)

## Legals - Botetourt County

### Order of Publication

Commonwealth of Virginia  
VA Code §§ 1-211.1, 8.01-316.20-104  
Case No. CL24-101

IN THE CIRCUIT COURT OF THE COUNTY OF BOTETOURT, VIRGINIA, a Political Subdivision of the Commonwealth of Virginia, and TOWN OF BUCHANAN, VIRGINIA, a Political Subdivision of the Commonwealth of Virginia, Complainant  
V.  
J.R. EUBANK A/K/A JORDAN EUBANK, ET AL., Respondent(s)

The object of this suit is to enforce the lien of the Complainant, County of Botetourt, Virginia, for delinquent real estate taxes against certain real property located in the County of Botetourt, Virginia, described as follows: Tax Map No. 65A(1)4 Account No. 22321. All that certain tract or parcel of land, situate in the Town of Buchanan, Botetourt County, Virginia, being Lot No. 4 in Scott's Addition to North Buchanan (formerly Pattonburg), located at the southeast corner of 4<sup>th</sup> and Bridge Streets, as shown on the aforementioned map, thence with the south side of 4<sup>th</sup> Street, N 81° E 115.8 feet to an angle in said street; thence leaving the street and with the line of Lot No. 5, S 57° E 123.29 feet to a point on said line; thence leaving said line (being the boundary line between said Lot Nos. 4 and 5) and with the boundary line between Lot Nos. 4 and 3, S 81° W 206.82 feet to a point on the east side of Bridge Street; thence with the same, N 9° W 82.5 feet to the place of beginning, being all of Lot No. 4 in said Scott's Addition to North Buchanan as foresaid. This lot fronts on Bridge Street 82.5 feet and extends back between parallel lines to the rear line of said lot adjoining Lot No. 5; the parallel line along 4<sup>th</sup> Street is 115.5 feet long and the other parallel line is 206.82 feet long.

And being the same property conveyed to J.R. Eubank aka Jordan Eubank and Pauline Eubank, his wife, as joint tenants with the right of survivorship, from Mary M. Booker, divorced, by Deed dated February 12, 1944, and recorded March 9, 1944, in the Clerk's Office of the Circuit Court of Botetourt County, Virginia, in Deed Book 93, at Page 458.

This description is made subject to all easements, conditions, agreements,

## Legals - Botetourt County

restrictions, and reservations of record which affect the property herein described.

Tax Map No. 65A(1)3 Account No. 22313. All that certain tract or parcel of land located in Scott's Addition to North Buchanan (formerly Pattonburg), fronting 50 feet on Bridge Street, in the Town of Buchanan, Botetourt County, Virginia, as shown on the map of Scott's Addition to North Buchanan, recorded in the Clerk's Office of the Circuit Court of Botetourt County, Virginia, in Deed Book 36, at Page 206 1/2, and being further described as follows: Beginning at a point of said Bridge Street in North Buchanan where the division line between Lot Nos. 3 and 4 in said Scott's Addition intersects with said Bridge Street, thence along the east side of said Bridge Street S 9° 00' E 50 feet to a point and corner of the lot herein described, thence the lot described extends back between parallel lines, 50 feet apart, and each line having a bearing of N 81° 00' east to the rear line of said lot herein described, as the said parallel lines enter and intersect with the rear line of said Lot No. 3. The lot herein described adjoins Lot No. 4 in said Scott's Addition, and one of the outside lines of the lot herein described is the division line between said Lot Nos. 3 and 4 aforesaid, which division line is N 81° 00' E 206.82 feet, and being the northern 50 feet of Lot No. 3, as shown on the aforementioned map to which reference is hereby made for a further description of the land herein described.

## Legals - City of Salem

**Notice is hereby given to all interested persons that the Council of the City of Salem,** at its regular meeting on Monday, April 22, 2024, at 6:30 p.m., in the Council Chambers, City Hall, 114 North Broad Street, in the City of Salem, Virginia, will hold a public hearing, pursuant to Sections 15-2-2204 and 15-2-2285 of the Code of Virginia, as amended, to consider approval of the following requests relative to the CODE OF THE CITY OF SALEM, VIRGINIA:

1. Consider the request of PHC of Virginia, LLC/Acadia Healthcare, Mt. Regis Center, property owner, for the amendment of the Use Not Provided For permit to allow additions to the outpatient mental health and substance abuse treatment center on the property located at 125 Knotbreak Road, (Tax Map # 148-1-5).

If approved, Salem City Council intends to adopt the ordinance(s) associated with the above item(s) on first reading, with a second reading of those ordinance(s) at a subsequent meeting.

Copies of the proposed plans, ordinances or amendments may be examined in the Office of Community Development, 21 South Bruffey Street, Salem, Virginia.

At said hearing, parties in interest and citizens shall have an opportunity to be heard relative to the said requests.

THE COUNCIL OF THE CITY OF SALEM, VIRGINIA  
By: H. Robert Light  
Clerk of Council

## Order of Publication

Commonwealth of Virginia  
VA Code §§ 1-211.1, 8.01-316.20-104  
Case No. CL24000383  
ROANOKE COUNTY  
Circuit Court, 305 EAST MAIN STREET, SALEM, VA 24153  
in re LILLIAN MAY RICHARDSON  
The object of this suit is to: NAME CHANGE FOR MINOR. It is ORDERED that AMBER MARIE RICHARDSON AND WILLIAM JOSEPH RICHARDSON appear at the above-named court and protect his/her interests on MAY 9, 2024 at 1:30 p.m.

MARCH 22, 2024  
Jennifer J. West  
Deputy Clerk

## Legals - City of Salem

**LEGAL NOTICE**  
Willingness to Hold a Public Hearing  
Elizabeth Campus  
Greenway

The City of Salem is proposing to construct a new 10' wide multi-use greenway trail through the Elizabeth Campus of Roanoke College. The proposed trail would begin at the brick pathway located at 324 Idaho Street, travel in a northerly direction along Idaho Street, radius around onto Lynchburg Turnpike and continue in an easterly direction to Kome Lane, where it would dead end into the YMCA.

This is part of the larger regional Roanoke River and Mason Creek Greenway Trail system. This project is funded through the Virginia Department of Transportation (VDOT) Surface Transportation Block Grant (STBG) and being developed through the Locally Administered Projects (LAP) Program.

To view plans for the project, visit the web at <https://www.salemva.gov/767/Projects> or go by the City of Salem's Community Development Office, located at 21 S. Bruffey Street. Please call (540) 375-3032 or email Will Simpson ([wsimpson@salemva.gov](mailto:wsimpson@salemva.gov)) or Josh Pratt ([jpratt@salemva.gov](mailto:jpratt@salemva.gov)) to schedule a time to view the plans or if you have any additional questions.

If your questions or concerns cannot be addressed through discussions with staff, the City is willing to hold a public hearing. You can request that a public hearing be held by sending a written request to: William L. Simpson, Jr., PE, City Engineer, P.O. Box 868, Salem, VA 24153.

Requests for a public hearing must be received on or prior to April 26, 2024. If any requests for a public hearing are received prior to this date, a notice will be posted on the City's website detailing the date, time, and location of the public hearing. Project Number: UPC 113566, FHWA # RSTP-5128 (431, 505, 508)

## NOTICE OF PUBLIC HEARING

Notice is hereby given to all interested persons that the Board of Zoning Appeals of the City of Salem, Virginia, will hold a public hearing, in accordance with the provisions of Sections 15-2-2204 and 15-2-2309 of the 1950 Code of Virginia, as amended, on April 24, 2024, at 4:00 p.m. in the Council Chambers of City Hall, 114 North Broad Street, in the City of Salem, Virginia, to consider the following applications:

The request of Donna L. Musgrave, property owner, for a variance from Section 106-202.3(B)(1) of the City of Salem Zoning Ordinance pertaining to site development regulations, for the property located at 805 Honeysuckle Road, Tax Map # 45-2-1. Section 106-202.3(B)(1) requires the front yard setback to be twenty-five (25) feet. The petitioner is therefore requesting a variance of sixteen (16) feet of front yard setback to allow the construction of an attached garage.

At this hearing, all parties in interest will be given an opportunity to be heard, present evidence, and show cause why such requests should or should not be granted. For additional information, contact the Office of the Zoning Administrator, 21 South Bruffey Street, Salem, Virginia (Phone 3753032).

THE BOARD OF ZONING APPEALS OF THE CITY OF SALEM

BY: Mary Ellen H. Wines, CZA, CFM  
Planning & Zoning Administrator

**VDOT Bristol Bundle Bridges Bidding Opportunity!**  
Archer Western is seeking subcontractors and

## Legals - City of Salem

**suppliers for VDOT - Bristol and Salem Districts Bridge Bundle**

DB this Project bids on May 5th, 2024. The Project includes, among other things

the Design and Construction of:  
(a) roadway (b) survey;  
(c) structure and/or bridge;  
(d) environmental;  
(e) geotechnical;  
(f) hydraulics, drainage, stormwater management, and erosion and sediment control;  
(g) traffic control devices;  
(h) transportation management plan;  
(i) right-of-way, (j) utilities,  
(k) quality assurance and quality control.  
Estimating Contact 301-347-4680.

Submit questions and quotes by May 1st COB To: [awcestimating@walshgrove.com](mailto:awcestimating@walshgrove.com)

An Equal Opportunity Employer, Disability/Veteran

## Legals - Montgomery County

**NOTICE OF TRUSTEE'S SALE OF IMPROVED REAL ESTATE LOCATED AT: 4916 Pilot Road, Pilot, VA 24134**  
COUNTY OF MONTGOMERY

Parcel ID: 012435/Tax Map# 131-A-26  
IN EXECUTION OF A DEED OF TRUST IN THE ORIGINAL PRINCIPAL AMOUNT OF \$93,000.00, DATED THE 22ND DAY OF APRIL, 2021, RECORDED IN THE CLERK'S OFFICE OF THE CIRCUIT COURT OF MONTGOMERY COUNTY, VIRGINIA, AS

INSTRUMENT NO. 2021-4295, DATED APRIL 22, 2021, DEFAULT HAVING OCCURRED IN THE PAYMENT OF THE NOTE SECURED THEREBY, AND AT THE REQUEST OF THE HOLDER OF THE NOTE, THE UNDERSIGNED SUBSTITUTION TRUSTEE, WILL OFFER FOR SALE AT PUBLIC AUCTION AT THE ENTRANCE OF THE CIRCUIT COURT OF MONTGOMERY COUNTY, LOCATED AT 55 EAST MAIN STREET, CHRISTIANSBURG, VIRGINIA 24073, ON 22ND DAY OF APRIL, 2024 AT 10:30 A.M., THE REAL ESTATE WITH IMPROVEMENTS THEREON, LYING AND BEING SITUATE IN THE COUNTY OF MONTGOMERY, STATE OF VIRGINIA AND MORE PARTICULARLY DESCRIBED AS FOLLOWS:

BEING Tract No. 1, containing 1.0957 acre, as shown on plat entitled, "Carl N. McNeil and Jeanne H. Stosser 2 1373 acre (total) located on Rte. 615 Shawsville Mag. Dist. Montgomery County, Virginia" dated August 16, 1978, prepared by L.J. Quisenberry, land surveyor, designated Job No. 190, recorded in the Clerk's Office of the Circuit Court of Montgomery County, Virginia, in Deed Book 404, Page 625. Tax Map# 131-A-90 / Parcel ID: 012435

Address: 4916 Pilot Road, Pilot, VA  
SALE WILL BE MADE SUBJECT TO ALL EXISTING EASEMENTS AND RESTRICTIVE COVENANTS AS THE SAME MAY LAWFULLY AFFECT THE REAL ESTATE.

TERMS OF SALE: CERTIFIED FUNDS OR CASHIER'S CHECK. A BIDDER'S DEPOSIT OF TEN PERCENT (10%) OF THE SALES PRICE, WITH FULL SETTLEMENT TO BE MADE WITHIN FIFTEEN (15) DAYS FROM DATE OF SALE.

THIS NOTICE IS AN ATTEMPT TO COLLECT A DEBT AND ANY INFORMATION OBTAINED WILL BE USED FOR THAT PURPOSE.

PLACE OF SALE: FRONT OF MONTGOMERY COUNTY COURTHOUSE LOCATED AT 55 EAST MAIN STREET, CHRISTIANSBURG, VIRGINIA 24073 DATE OF SALE: APRIL 22, 2024 TIME OF SALE: 10:30 AM Daniel D. Hamrick, PC, Trustee

## Legals - Montgomery County

By Daniel D. Hamrick, Agent FOR INFORMATION CONTACT

Daniel D. Hamrick, Agent for Daniel D. Hamrick, P.C., Trustee  
104 South Franklin Street  
Christiansburg, VA 24073  
(540) 382-0131

**NOTICE OF TRUSTEE'S SALE OF IMPROVED REAL ESTATE LOCATED AT: 167 Penny Royal Road, Pilot, VA 24134**  
COUNTY OF MONTGOMERY

Parcel ID: 012692/Tax Map# 131-A-26  
IN EXECUTION OF A DEED OF TRUST IN THE ORIGINAL PRINCIPAL AMOUNT OF \$39,920.00, DATED THE 25TH DAY OF JUNE, 2021, RECORDED IN THE CLERK'S OFFICE OF THE CIRCUIT COURT OF MONTGOMERY COUNTY, VIRGINIA, AS INSTRUMENT NO. 2021-6796, DATED JUNE 25, 2021, DEFAULT HAVING OCCURRED IN THE PAYMENT OF THE NOTE SECURED THEREBY, AND AT THE REQUEST OF THE HOLDER OF THE NOTE, THE UNDERSIGNED SUBSTITUTION TRUSTEE, WILL OFFER FOR SALE AT PUBLIC AUCTION AT THE ENTRANCE OF THE CIRCUIT COURT OF MONTGOMERY COUNTY, LOCATED AT 55 EAST MAIN STREET, CHRISTIANSBURG, VIRGINIA 24073, ON 22ND DAY OF APRIL, 2024 AT 10:00 A.M., THE REAL ESTATE WITH IMPROVEMENTS THEREON, LYING AND BEING SITUATE IN THE COUNTY OF MONTGOMERY, STATE OF VIRGINIA AND MORE PARTICULARLY DESCRIBED AS FOLLOWS:

BEING all of Lots 28 and 29, part of Lots 27, 30, 34, 35, Section 1, Plan C, Radford Land and Improvement Company Lots, containing 0.2479, acres (10,800 sq. ft.), as designated and described on a plat of survey entitled, Physical Survey Lots 28, 29 and Part of Lots 27, 30, 34, 35 Section 1, Plan C Radford Land and Improvement Co. West Ward City of Radford, Virginia for Ronald R. Sowers", dated August 23, 2011, Job No. 565811, by James Conrad Groseclose, II, Land Surveyor, Mathews and Henegar Inc., professional engineers and land surveyors, a copy of which is attached hereto and made a part hereof and reference is hereby made to a more accurate description of the property herein conveyed.

SALE WILL BE MADE SUBJECT TO ALL EXISTING EASEMENTS AND RESTRICTIVE COVENANTS AS THE SAME MAY LAWFULLY AFFECT THE REAL ESTATE.

TERMS OF SALE: CERTIFIED FUNDS OR CASHIER'S CHECK. A BIDDER'S DEPOSIT OF TEN PERCENT (10%) OF THE SALES PRICE, WITH FULL SETTLEMENT TO BE MADE WITHIN FIFTEEN (15) DAYS FROM DATE OF SALE.

THIS NOTICE IS AN ATTEMPT TO COLLECT A DEBT AND ANY INFORMATION OBTAINED WILL BE USED FOR THAT PURPOSE.

PLACE OF SALE: FRONT OF MONTGOMERY COUNTY COURTHOUSE, LOCATED AT 55 EAST MAIN STREET, CHRISTIANSBURG, VIRGINIA 24073 DATE OF SALE: APRIL 22, 2024 TIME OF SALE: 10:00 AM Daniel D. Hamrick, PC Substituted Trustee

By: Daniel D. Hamrick, Agent FOR INFORMATION CONTACT: Daniel D. Hamrick, Agent for Daniel D. Hamrick, P.C., Substituted Trustee  
104 South Franklin Street  
Christiansburg, VA 24073  
(540) 382-0131

**TRUSTEE'S SALE PARCEL OF LAND LOCATED IN: West Ward of the City of Radford, Virginia**  
Containing 0.2479

## Legals - Montgomery County

**acres, more or less Commonly Known as: 1002 West Main Street, Radford, Virginia**

IN EXECUTION OF A CERTAIN DEED OF TRUST OF RECORD IN THE CLERK'S OFFICE OF THE CIRCUIT COURT OF RADFORD CITY, VIRGINIA, AS INSTRUMENT NO. 201100838, DATED AUGUST 29, 2011, WHEREAS, BY DEED OF BARGAIN AND SALE AND ASSUMPTION DATED SEPTEMBER 1, 2016, RECORDED IN THE AFORESAID CLERK'S OFFICE AS INSTRUMENT NO. 201600804 THE DEED OF TRUST WAS ASSUMED BY MARK BROOKNER DEFAULT HAVING BEEN MADE IN THE PAYMENT OF THE DEBT THEREIN SECURED AND BEING REQUIRED TO DO SO BY THE NOTEHOLDER, THE UNDERSIGNED SUBSTITUTION TRUSTEE, AFTER GIVING FOURTEEN (14) DAYS DUE NOTICE TO THE OWNERS OF THE REAL ESTATE OF THE DATE, TIME, PLACE AND TERMS OF SALE, WILL OFFER FOR SALE AT PUBLIC AUCTION, IN FRONT OF THE RADFORD CITY COURTHOUSE LOCATED AT 619 SECOND STREET, RADFORD, VIRGINIA, ON THE 9TH DAY OF MAY, 2024, AT 10:00 A.M., THE REAL ESTATE WITH IMPROVEMENTS THEREON KNOWN AND DESCRIBED AS FOLLOWS:

All that certain tracts or parcels of land, with the improvements thereon and the appurtenances thereunto belonging, situate, lying and being in the City of Radford, Virginia, and described as follows: BEING all of Lots 28 and 29, part of Lots 27, 30, 34, 35, Section 1, Plan C, Radford Land and Improvement Company Lots, containing 0.2479, acres (10,800 sq. ft.), as designated and described on a plat of survey entitled, Physical Survey Lots 28, 29 and Part of Lots 27, 30, 34, 35 Section 1, Plan C Radford Land and Improvement Co. West Ward City of Radford, Virginia for Ronald R. Sowers", dated August 23, 2011, Job No. 565811, by James Conrad Groseclose, II, Land Surveyor, Mathews and Henegar Inc., professional engineers and land surveyors, a copy of which is attached hereto and made a part hereof and reference is hereby made to a more accurate description of the property herein conveyed.

SALE WILL BE MADE SUBJECT TO ALL EXISTING EASEMENTS AND RESTRICTIVE COVENANTS AS THE SAME MAY LAWFULLY AFFECT THE REAL ESTATE.

TERMS OF SALE: CASH, SETTLEMENT WITHIN FIFTEEN (15) DAYS OF SALE. A BIDDERS DEPOSIT OF TEN PERCENT (10%) MAY BE REQUIRED.

PLACE OF SALE: FRONT OF RADFORD CITY COURTHOUSE, AT 619 SECOND STREET, RADFORD, VIRGINIA

DATE OF SALE: MAY 9, 2024

TIME OF SALE: 10:00 A.M.

Daniel D. Hamrick, PC Substituted Trustee

By: Daniel D. Hamrick, Agent

FOR INFORMATION CONTACT: Daniel D. Hamrick, Agent for Daniel D. Hamrick, P.C., Substituted Trustee  
104 South Franklin Street  
Christiansburg, VA 24073  
(540) 382-0131

**Order of Publication**  
Commonwealth of Virginia  
VA Code §§ 1-211.1, 8.01-316.20-104  
Case No. CL24-228  
MONTGOMERY COUNTY  
Circuit Court, 55 EAST

## Legals - Montgomery County

MAIN STREET, SUITE 1, CHRISTIANSBURG, VA 24073

COUNTY OF MONTGOMERY, VIRGINIA, a Political Subdivision of the Commonwealth of Virginia, Complainant,  
V.  
FRANK E. LYTON, ET AL., Respondent(s)

ORDER OF PUBLICATION)  
The object of this suit is to enforce the lien of the Complainant, County of Montgomery Virginia, for delinquent real estate taxes against certain real property located in the County of Montgomery Virginia, described as follows: Tax Map No. 076-A 74 Account No. 011621 All that certain tract or parcel of land, with the improvements thereon and the appurtenances thereunto belonging, situate, lying or being in the Riner Magisterial District, Montgomery County, Virginia, which contains one acre, more or less, described as follows: BEGINNING at an iron stake in or near the line of (now or formerly) Gifford McGuire and C.R. Thompson and running with said line in a westerly direction to another stake; thence northward to the N & W Railway Line, and east ward with the said N & W line back to about the center of a two-acre tract of land belonging now or formerly to the said Gifford McGuire; thence southward back to the point of BEGINNING. And being the same property conveyed to Frank E. Lyton, husband and wife, by Deed, dated July 2, 1951 and recorded July 2, 1951 in the Montgomery County Circuit Court Clerk's Office in Deed Book 172 at Page 59.

This description is made subject to all easements, conditions, agreements, restrictions, and reservations of record which affect the property herein described.

IT APPEARING that a Affidavit has been made and filed stating that due diligence has been used, without effect, to ascertain the identity and location of certain parties to be served, that the last known addresser for the Respondents herein are as follows: Frank E. Lyton, who is believed to be deceased and whose last known address in unknown, Gladyes E. Lyton, who is believed to be deceased and whose last known address is unknown, Don Edward Lyton, who is believed to be deceased and whose last known address is unknown; Donna Lyton, who is believed to be deceased and whose last known address is unknown; Harrison Edward Lyton, whose last known address is 3664 Caboose Rd. Christiansburg, Virginia, 24073; Violet Pagen aka Violet Lyons, whose last known address is 3428 Case Knife Rd. Pulaski, Virginia 24301; and that any officers, heirs, devisees, and successors in title of the Respondent named herein are made parties Respondent to this action individually and/or by the general description of Parties Unknown, it is hereby

ORDERED that the parties herein and all Parties Unknown and/or whose location cannot be ascertained appear on or before May 15, 2024 in the Clerk's Office of the Circuit Court of the County of Montgomery, Virginia, and do what may be necessary to protect their interest in this cause.

Entered on the 4<sup>th</sup> day of April, 2024.  
K. Mike Fleenor, Judge

I Ask For This: John A. Rife, Esq. (VSB No. 45805)

Jeffery A. Scharf, Esq. (VSB No. 30591)

Mark K. Ames, Esq. (VSB No. 274009)

Andrew M. Neville, Esq. (VSB No. 86372)

Paul L. LaBarr, Esq. (VSB No. 91609)

Gregory L. Haynes, Esq. (VSB No. 37158)

Seth R. Konopasek, Esq. (VSB No. 97065)

Garrett W. Patton, Esq. (VSB No. 98345)

Item # 6B  
Date: 4/22/2024

AT A REGULAR MEETING OF THE CITY COUNCIL OF THE CITY OF SALEM, VIRGINIA  
HELD AT CITY HALL

**MEETING DATE:** April 22, 2024

**AGENDA ITEM:** Consider the adoption of Resolution 1466 honoring the Salem High School Forensics Team for winning the Virginia High School League State Championship.

**SUBMITTED BY:** Rob Light, Assistant City Manager

**SUMMARY OF INFORMATION:**

This time has been set aside to recognize the Salem High School Forensics Team for the achievement of winning the 2024 Virginia High School League team State Title in Forensics.

**STAFF RECOMMENDATION:**

Staff recommends approval.



IN THE COUNCIL OF THE CITY OF SALEM, VIRGINIA, April 22, 2024:

RESOLUTION 1466

RESOLUTION HONORING 2024 SALEM HIGH SCHOOL FORENSICS STATE CHAMPIONS

WHEREAS, with a great deal of pride and enthusiasm the City of Salem champions the development of its young people by providing an array of opportunities in both the academic and competition arenas; and

WHEREAS, throughout the years, our youth have excelled in both areas, bringing numerous accolades to the city and school division through a variety of extracurricular activities; and

WHEREAS, Head Coach Mark Ingerson led another formidable forensics competition team at Salem High School to its 18th consecutive state championship, extending its VHSL record for consecutive forensics team championships in March of 2024; and

WHEREAS, this championship set the all-time record for the most consecutive team championships in VHSL history for any athletic or academic team; and

WHEREAS, the team's 40-17 victory over second place E.C. Glass High School was sparked by 6 individual state titles and 9 students who placed in the top 2 and 10 Spartans who landed in the top 3 in the 10 events; and

WHEREAS, the team was led by senior Kade Lakin who won his third consecutive state title in Serious Duo; and

WHEREAS, sophomore Bella Poarch partnered with Kade Lakin for her first state crown in Serious Duo; and

WHEREAS, senior Lebron Parsell won the state championship in Extemporaneous Speaking; and

WHEREAS, junior Noah Lovern won the state championship in Storytelling; and

WHEREAS, junior Claire Rawlins won the state championship in Impromptu Speaking; and

WHEREAS, junior Charlie Bain won the state championship in Humorous Interpretation; and

WHEREAS, eighth grader Tara Farrokhpoor won the state championship in Prose Interpretation becoming the first Salem eighth grader to medal at the state championship; and

WHEREAS, several Spartans posted 2nd place finishes including; senior Kyra Netting in Poetry Interpretation, juniors Connor Smythers and Colton Easter in Humorous Duo; and sophomore Lacey Stratton in Humorous Interpretation; and

WHEREAS, sophomore Rebekah Steinweg finished third in Extemporaneous Speaking; and

WHEREAS, senior Zane Easter, sophomore Parneet Gill, and freshman Kaylee Sutphin supported the team by competing in the state tournament in Impromptu Speaking, Original Oratory, and Serious Dramatic respectively; and

WHEREAS, ninth grader Lillyana Smith, eighth grader Zippy Elliott, and eighth grader Aly Ory supported the team throughout the season and competed in the Regional Championships; and

WHEREAS, eighth grader Ava Milton, eighth grader Rosalie Botos, and junior Hall Blackwood supported the team throughout the year and competed in the Super Regional Championships; and

WHEREAS, junior Kaelyn Henzey supported the team throughout the season in her role as team manager; and

WHEREAS, the Salem High School Forensics Team has brought recognition, honor, and pride to Salem High School and the City of Salem; and

WHEREAS, the City of Salem hereby expresses congratulations and appreciation to Mark Ingerson and the members of the Salem High School Forensics Team for their accomplishments; and

NOW, THEREFORE BE IT RESOLVED BY THE COUNCIL OF THE CITY OF SALEM, VIRGINIA, that Council joins with the citizens of the City of Salem in saluting the great achievements of the Salem High School Forensics Team in winning the 2024 STATE FORENSICS TEAM CHAMPIONSHIP

BE IT FURTHER RESOLVED that a copy of this resolution be presented to the coaches and each team member and that a copy be placed on display at Salem High School.

Salem City Council:

Hunter Holliday


Bill Jones

Randy Foley

Jim Wallace

Renée Ferris Turk

  
Mayor, City of Salem

ATTEST:   
H. Rob Light Clerk of Council  
City of Salem, Virginia



Item # 6C  
Date: 4/22/2024

AT A REGULAR MEETING OF THE CITY COUNCIL OF THE CITY OF  
SALEM, VIRGINIA HELD AT CITY HALL

**MEETING DATE:** April 22, 2024

**AGENDA ITEM:** Receive presentation from the Chairman of the  
Salem School Board regarding the 2024-2025  
budget pursuant to Section 8.5 of the 1968 Charter  
of the City of Salem, as amended.

**SUBMITTED BY:** Rob Light, Assistant City Manager

**SUMMARY OF INFORMATION:**

Dr. Nancy Bradley, Chairman of the Salem City School Board, will present the Fiscal Year 2024-2025 School System adopted budget on behalf of the City of Salem School Board during the City Council meeting and will be available to answer any questions that Council may have.

**STAFF RECOMMENDATION:**

No action is taken at this meeting concerning the 2024-2025 Salem City School Budget.

## **Attachment A – Budget Highlights**

### **Revenues:**

- The FY 25 School Fund budget is funded with 52.3% state funds, 7.0% federal funds, 39.7% local funds and 1% other funds. (In the FY 24 adopted budget, these ratios were 51.1% state, 7.2% federal, 40.7% local and 1% other).
- The FY 25 budget local revenue does not currently include an increase for operations from Salem City, but the budget gap of division needs is the amount being requested of the City at this time. The budget for debt service is once again removed, per auditor recommendation.
- State Revenue increased by \$2,770,137 due to the state's share of an overall 3% raise and results from rebenchmarking where updated data is used to forecast the revenues schools need to run their divisions that is re-calculated every 2 years.
- Federal revenue increase by \$143,372 due largely to the reduction of COVID-19 related grant balances/carryover, as these funds are being steadily spent down, but does include a new grant of \$159,000 for Youth Tobacco Use Prevention.
- The Cafeteria Fund revenue reflects an increase of \$220,000 due to equipment needs. It's a bid year for our Food Service Management Company so at the time of budget creation, a budget is still pending the bid process to see what company will manage the program in FY 25. Without that information, it's hard to budget for the program, so the prior years figures were used and will be amended as needed once the provider selected has transitioned into the role and financials can be reviewed. 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. This is not determined until later in the current school year. In FY 25, to comply with this federal mandate, we anticipate we will increase student and adult lunches by no more than 10 cents.
- The non-resident tuition rates and associated pricing tiers established for FY 25 are increased based on the proposed fee schedule discussed in the previous year. Revenues are budgeted to increase by \$20,000 due in part to these increases. The rates are listed here for your information:
  - \$1,000 Non-Resident Tuition
  - \$500 2<sup>nd</sup> Child Discount/Business/Property Owner
  - \$250 3<sup>rd</sup> Child Discount or Combo of Two Qualifications

- \$125 Four Qualifications
- \$100 School Division/City Employees

Expenditures:

- Funding for a possible 2.5% increase in health insurance and funding for GASB 45 Postemployment Benefits Liability.
- Funding for technology infrastructure needs across the division.
- Continuation of the Retirement: Extended Work Incentive program (REWIP) at the flat rate level implemented for FY 25.
- Continuation of the Virginia Pre-School Initiative (VPI) state funding (based on the number of economically disadvantaged children) for a preschool class at East Salem, GW Carver and South Salem, and West Salem.
- Funding to support all remaining locally funded positions.
- Continued support of National Board Certification for teachers.
- Funding for an average 4% raise for employees.
- Funding for additional positions needed within the division based on student need such as school-based mental health support positions, a behavioral specialist (BCBA) position, instructional coach positions, a coordinator of assessment & accountability position and special education teachers and instructional assistant positions.
  - Some of these positions were previously funded with COVID-19 related funds that are no longer available for the entire 24-25 school year. Some were also previously funded with ALL In Tutoring funds to assist with literacy & math tutoring needs, implementing the VA Literacy Act requirements and to assist with attendance issues, that only have one additional year to be spent, and therefore reduced funding is available.

# Attachment B: Local Funding History for School Operations (FY 1992-2025)

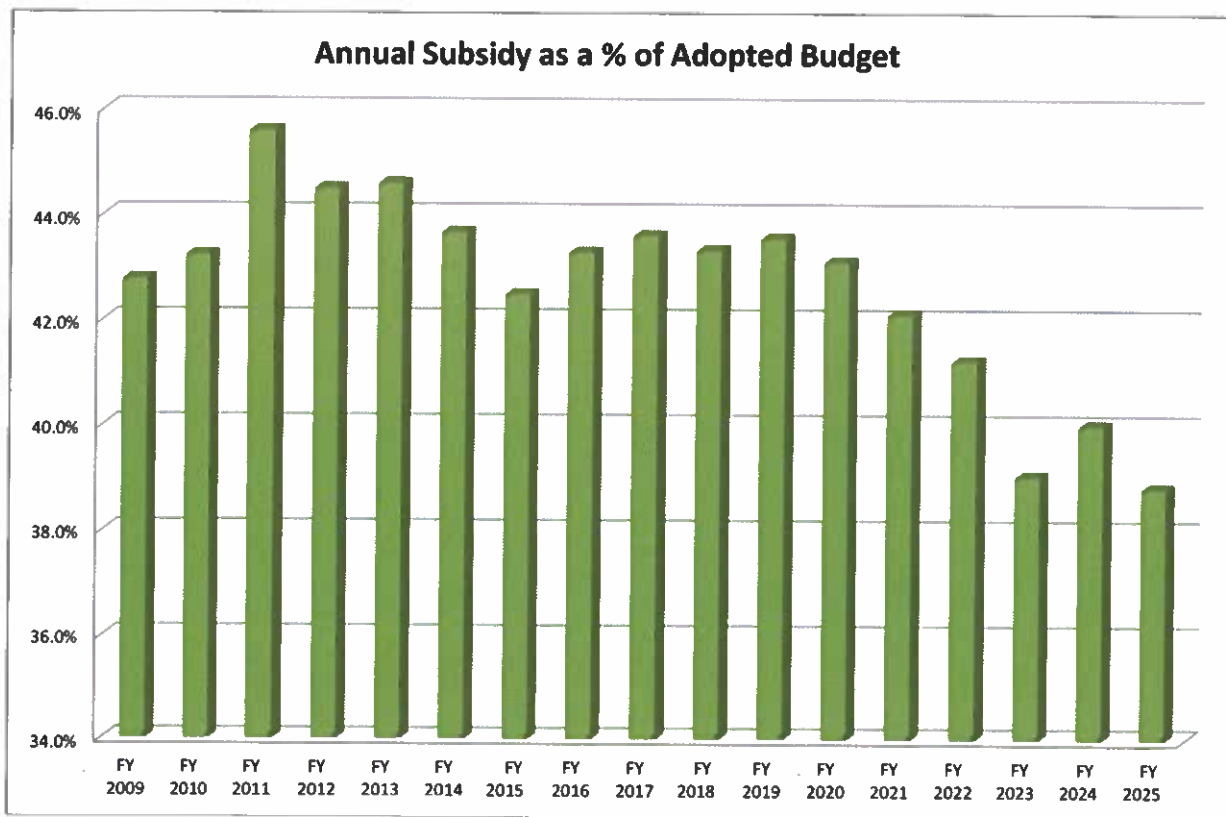
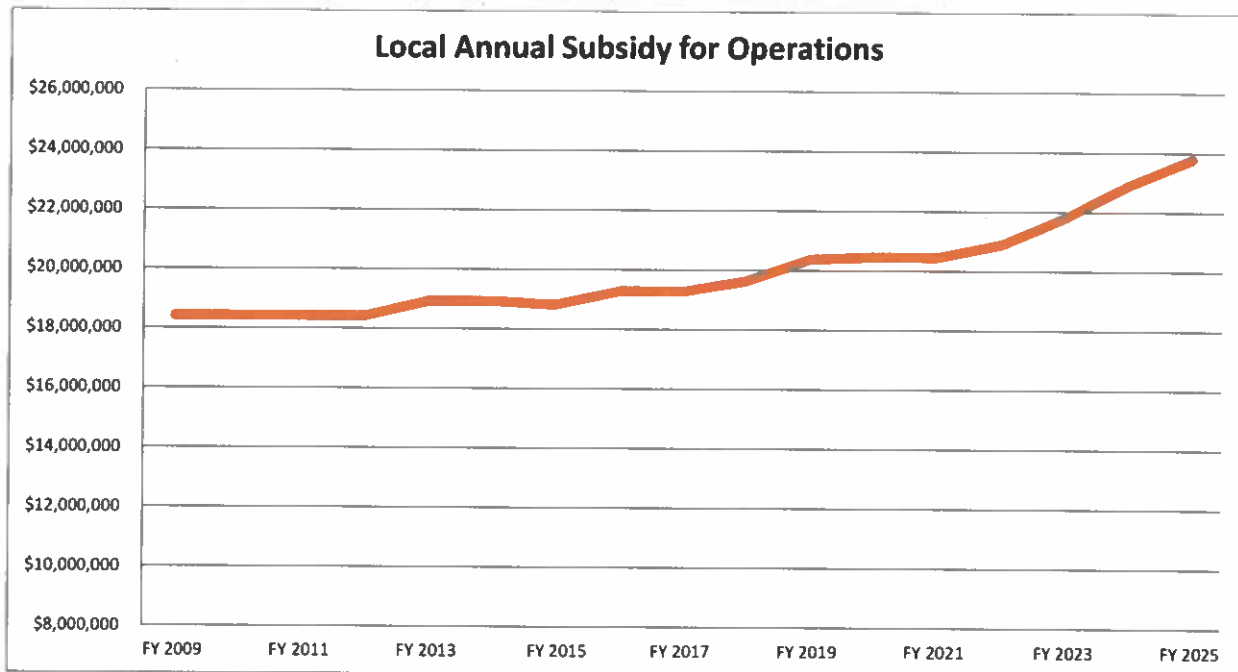
## Salem City Schools History of City Funding for School Operations FY 1992-2025

<u>Fiscal Year</u>	<u>Local Annual Subsidy for Operations</u>	<u>Annual Subsidy Increase Over Prior Year</u>	<u>% change in Annual Subsidy</u>	<u>Adopted School Fund Budget</u> ④	<u>Annual Subsidy as a % of Adopted Budget</u>	<u>Average Annual Increase-Last 5 Years</u>	<u>Average Annual Increase-Last 10 Years</u>	<u>Average Annual Increase Last 15 years</u>
FY 1992	\$ 8,040,000	NA	NA	\$ 17,293,562	46.5%			
FY 1993	\$ 9,028,334	\$ 988,334	12.3%	\$ 18,345,272	49.2%			
FY 1994	\$ 9,728,334	\$ 700,000	7.8%	\$ 19,239,042	50.6%			
FY 1995	\$ 10,228,200	\$ 499,866	5.1%	\$ 20,167,313	50.7%			
FY 1996	\$ 10,878,200	\$ 650,000	6.4%	\$ 21,382,639	50.9%			
FY 1997	\$ 11,478,200	\$ 600,000	5.5%	\$ 23,566,879	48.7%			
FY 1998	\$ 12,162,200	\$ 684,000	6.0%	\$ 24,729,794	49.2%			
FY 1999	\$ 12,712,200	\$ 550,000	4.5%	\$ 25,668,997	49.5%			
FY 2000	\$ 13,450,147	\$ 737,947	5.8%	\$ 27,642,227	48.7%			
FY 2001	\$ 14,120,000	\$ 669,853	5.0%	\$ 29,483,721	47.9%			
FY 2002	\$ 14,720,000	\$ 600,000	4.2%	\$ 30,016,618	49.0%			
FY 2003	\$ 15,020,000	\$ 300,000	2.0%	\$ 31,025,804	48.4%			
FY 2004	\$ 15,595,000	\$ 575,000	3.8%	\$ 31,839,235	49.0%			
FY 2005 ①	\$ 15,895,000	\$ 300,000	1.9%	\$ 32,512,245	48.9%			
FY 2006	\$ 16,545,000	\$ 650,000	4.1%	\$ 36,922,805	44.8%			
FY 2007	\$ 17,095,000	\$ 550,000	3.3%	\$ 39,726,540	43.0%			
FY 2008	\$ 17,995,000	\$ 900,000	5.3%	\$ 40,986,978	43.9%			
FY 2009	\$ 18,420,000	\$ 425,000	2.4%	\$ 43,067,148	42.8%			
FY 2010	\$ 18,420,000	\$ -	0.0%	\$ 42,607,004	43.2%			
FY 2011	\$ 18,420,000	\$ -	0.0%	\$ 40,401,098	45.6%			
FY 2012	\$ 18,420,000	\$ -	0.0%	\$ 41,396,614	44.5%			
FY 2013	\$ 18,919,494	\$ 499,494	2.7%	\$ 42,427,360	44.6%			
FY 2014	\$ 18,919,494	\$ -	0.0%	\$ 43,324,555	43.7%			
FY 2015 ②	\$ 18,805,881	\$ (113,613)	-0.6%	\$ 44,257,544	42.5%			
FY 2016	\$ 19,270,796	\$ 464,915	2.5%	\$ 44,519,240	43.3%			
FY 2017	\$ 19,270,796	\$ -	0.0%	\$ 44,191,180	43.6%			
FY 2018 ③	\$ 19,633,236	\$ 362,440	1.9%	\$ 45,310,748	43.3%			
FY 2019	\$ 20,375,621	\$ 742,385	3.8%	\$ 46,782,780	43.6%			
FY 2020	\$ 20,455,621	\$ 80,000	0.4%	\$ 47,447,711	43.1%			
FY 2021	\$ 20,455,621	\$ -	0.0%	\$ 48,582,858	42.1%			
FY 2022	\$ 20,897,899	\$ 442,278	2.2%	\$ 50,684,609	41.2%			
FY 2023 ⑤	\$ 21,797,899	\$ 900,000	4.3%	\$ 55,828,240	39.0%			
FY 2024 ⑥	\$ 22,896,130	\$ 1,098,231	5.0%	\$ 57,225,086	40.0%			
FY 2025 ⑦	\$ 23,781,130	\$ 885,000	3.9%	\$ 61,260,044	38.8%	\$ 665,102	\$ 497,525	\$ 357,409

### Notes:

- 1 - FY 2005 budget is shown net of one time debt service balloon payment for better comparability. The School fund budget that year was \$38,086,309
- 2 - FY 2015 reflects an increase of \$461,000 for raises, a reduction of a shared position, and a reduction of \$500,000 local funding returned to the City
- 3 - FY 2018 reflects the increase of Waste Management Migration costs of \$37,440 (increase in expenditures also) and a \$325,000 local increase
- 4 - FY 2018 on reflects inclusion of the debt service amount for the schools for comparison purposes, but it is not included in the actual adopted school fund budget
- 5 - FY 2023 includes the increase of \$900,000 provided by the City in July/Aug 2022 (Amended budget). This was not, however, in the Adopted budget.
- 6 - FY 2024 reflects the ask of \$1,098,231 within the Local Annual Subsidy for Operations amount. The City did provide this amount in July and is reflected in the Amended budget, however, it is not in the Adopted Budget.
- 7 - FY 2025 reflects the ask of \$885,000 for 4% raises within the Local Annual Subsidy for Operations amount

**Attachment B: Local Funding History for School Operations (FY 1992-2025)**

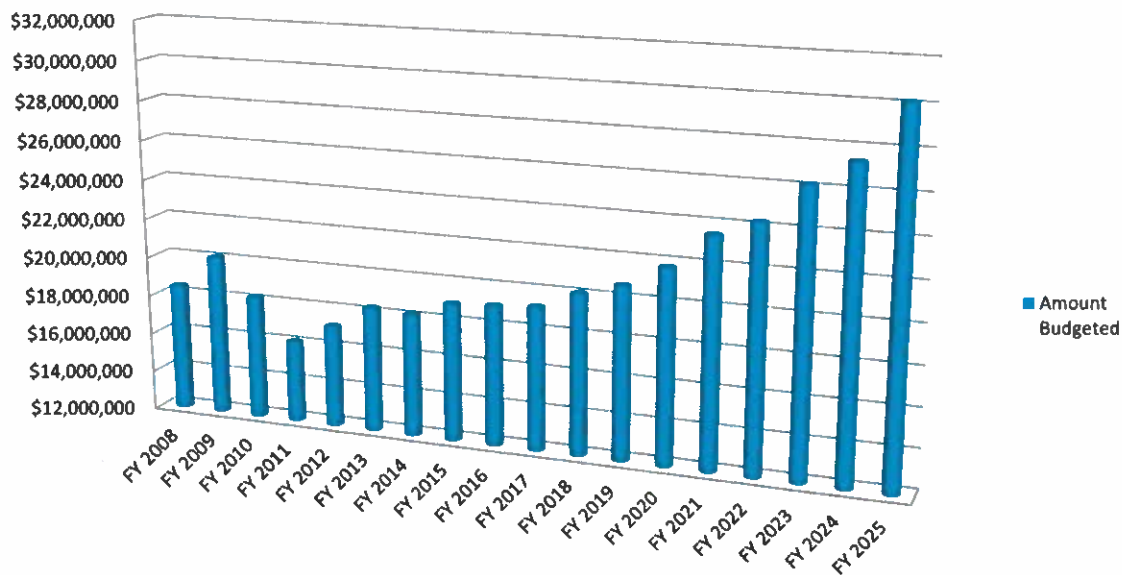


## Attachment C: State Revenue Trends

### Budgeted State Revenue Trends

Fiscal Year	Amount Budgeted	Amount Increased/Decreased Based on Prior Year	Notes
FY 2001	\$12,565,626		
FY 2002	\$12,357,184	(\$208,442)	
FY 2003	\$15,045,277	\$2,688,093	
FY 2004	\$12,965,583	(\$2,079,694)	
FY 2005	\$14,931,945	\$1,966,362	
FY 2006	\$15,926,347	\$994,402	
FY 2007	\$17,908,306	\$1,981,959	
FY 2008	\$18,442,550	\$534,244	
FY 2009	\$20,112,893	\$1,670,343	Federal ARRA funding received
FY 2010	\$18,227,097	(\$1,885,796)	ARRA funding phase out; Jobs Bill funding received
FY 2011	\$16,127,988	(\$2,099,109)	All Federal Stimulus Funding Eliminated
FY 2012	\$17,160,392	\$1,032,404	
FY 2013	\$18,308,006	\$1,147,614	VRS Cost Shift of 5%
FY 2014	\$18,197,757	(\$110,249)	
FY 2015	\$18,963,743	\$765,986	VRS rate increase from 11.66% to 14.5%
FY 2016	\$19,075,683	\$111,940	1.5% Compensation Supplement
FY 2017	\$19,225,693	\$150,010	2% Compensation Supplement
FY 2018	\$20,108,183	\$882,490	2% Compensation Supplement & Per Pupil Lottery Funding
FY 2019	\$20,702,387	\$594,204	ADM increase
FY 2020	\$21,794,677	\$1,092,290	5% Compensation Supplement & Per Pupil Lottery Funding increase
FY 2021	\$23,513,028	\$1,718,351	2% Compensation Supplement & increases associated with Rebenchmarking
FY 2022	\$24,285,377	\$772,349	5% Compensation Supplement & ADM No Loss Funding
FY 2023	\$26,181,650	\$1,896,273	5% Compensation Supplement & increases associated with Rebenchmarking
FY 2024	\$27,384,712	\$1,203,062	7% Compensation Supplement
FY 2025	\$30,154,849	\$2,770,137	3% Compensation Supplement & increases associated with Rebenchmarking

### State Revenue Trends



**Attachment D: Competitive Grants Received Since 2013**

**Competitive Grants Received since 2013**

Safe Routes to Schools Grant	\$ 13,124.00
Physical Education Program (PEP) Grant	\$ 921,804.00
Strategic Compensation Grant	\$ 850,000.00
Early Childhood Special Education Supplement	\$ 9,294.00
Parent Resource Center Grant	\$ 4,131.00
HS Program Innovation Planning Grant	\$ 50,000.00
Chinese Educator Grant	\$ 52,000.00
PluggedIn VA (ABE) Grant	\$ 35,000.00
VA Preschool Initiative Startup Grant	\$ 38,050.00
Health Profession Opportunity Grant	\$ 30,000.00
HS Program Innovation Implementation Grant	\$ 50,000.00
School Security Grants	\$ 527,939.00
Positive Behavioral Interventions & Supports (PBIS) of the VA Tiered Systems of Supports (VTSS) Grants	\$ 177,044.58
Extended School Year Planning Grant	\$ 50,000.00
National Geographic Beyond the Walls Grant	\$ 12,285.00
Extended School Year Start-Up Grant Year 1, 2 & 3	\$ 724,588.00
Governor's Emergency Education Relief (GEER) Fund	\$ 195,195.00
Jobs for Virginia Graduates (JVG) Year 1, 2 & 3	\$ 90,000.00
Emergency Connectivity Fund (ECF) Round 1, 2 & 3	\$ 1,138,400.00
American Rescue Plan (ARP) Homeless II Children & Youth	\$ 14,638.00
ARP Elementary & Secondary School Emergency Relief (ESSER) III State Set-Aside (Unfinished Learning, Before & After School & Summer Pgm)	\$ 470,122.00
American Rescue Plan Act (ARPA) Coronavirus State & Local Fiscal Recovery Fund (CSLFRF) Ventilation Improvement	\$ 749,954.00
School-Based Mental Health Workforce Grant	\$ 427,405.42
Epidemiology & Lab Capacity for Infectious Diseases (ELC) Grant	\$ 17,402.00
Community Schools Grant	\$ 133,000.00
Education for Homeless Grant	\$ 3,000.00
	\$ 6,784,376.00



# FY 25 Operating Budget for Approval

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund								
REVENUE								
Locations 110 - Central Instruction								
Function 00 - Revenue								
Sub-Function 00 - Revenues								
Level 9 - District Wide								
Program 000 - General Revenue								
30-110-00-00-9-000-61000	Sales Tax 1 Cent	4,176,482.04	4,876,051.90	4,518,864.28	2,404,063.40	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	299,497.04	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	10,302,877.26	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	194,396.17	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	101,826.38	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	1,138,604.45	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	245,087.18	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	253,640.45	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	124,756.08	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	27,370.00	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	1,381,136.37	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	592,444.35	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	42,581.81	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	537,287.45	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	.00	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	.00
30-110-00-00-9-000-61111	Supplemental GF Payments in Lieu of Food and Hygiene Tax	.00	.00	286,523.00	527,428.85	707,912.00	.00	(707,912.00)
30-110-00-00-9-000-61112	VP&A Technology Grant	206,000.00	206,000.00	206,000.00	.00	206,000.00	206,000.00	.00
30-110-00-00-9-000-61113	Compensation Supplement	.00	739,996.00	731,048.00	1,481,398.50	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	250,527.77	334,037.00	.00	(334,037.00)
30-110-00-00-9-000-61115	Adult Education	.00	.00	.00	18,477.59	.00	49,443.00	49,443.00





# FY 25 Operating Budget for Approval

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund								
REVENUE								
Locations 110 - Central Instruction								
Function 00 - Revenue								
Sub-Function 00 - Revenues								
Level 9 - District Wide								
Program 000 - General Revenue								
30-110-00-00-9-000-61124	Homebound	5,844.72	2,845.33	6,334.00	172.74	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	.00
30-110-00-00-9-000-61141	No Loss COVID-19 Funding	49,971.76	.00	.00	.00	.00	.00	.00
30-110-00-00-9-000-61306	Regular Foster Care	114,715.00	119,453.00	71,302.00	.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	.00
30-110-00-00-9-000-61315	Early Reading Intervention	99,467.00	142,419.00	101,021.00	65,140.45	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	251,282.73	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	11,812.72	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	.00
30-110-00-00-9-000-61327	Spec Ed - Foster Care	142,805.00	125,665.87	147,106.04	.00	.00	.00	.00
30-110-00-00-9-000-61330	At Risk (Lottery Funded)	169,520.00	199,659.23	336,103.00	.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	85,995.90	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	224.55	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	.00	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	.00	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	3,135.90	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	22,770.90	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	481,880.90	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	.00
30-110-00-00-9-000-61400	Natl Board Certification Bonus	72,500.00	60,000.00	62,500.00	52,500.00	.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	20,948.98	10,000.00	10,000.00	.00



# FY 25 Operating Budget for Approval

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund								
REVENUE								
Locations 110 - Central Instruction								
Function 00 - Revenue								
Sub-Function 00 - Revenues								
Level 9 - District Wide								
Program 000 - General Revenue								
30-110-00-00-9-000-61420	E-Rate Services	3,242.28	1,006.92	.00	.00	.00	.00	.00
30-110-00-00-9-000-61530	DERA National Grant 66.039	.00	20,000.00	.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	.00
30-110-00-00-9-000-63018	Inception of Lease - Other Financing Source	.00	.00	131,663.14	.00	.00	.00	.00
30-110-00-00-9-000-63019	Inception of Subscriptions - Other Financing Sources	.00	.00	131,496.76	.00	.00	.00	.00
30-110-00-00-9-000-63020	Sale Of Property/Equipment	20,206.34	24,689.45	14,342.62	8,628.53	.00	.00	.00
30-110-00-00-9-000-63050	Miscellaneous Income	14,867.01	76,764.26	3,537.41	44,615.90	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	.00
30-110-00-00-9-000-63115	Alternative Ed Program Reimbursement	84,448.00	90,176.00	93,561.00	.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	139,533.66	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	240.80	.00	.00	.00
30-110-00-00-9-000-63210	Tuition - Summer School	39,846.00	29,676.00	4,752.50	25,605.00	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	59,791.00	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	20,398.00	30,000.00	30,000.00	.00
30-110-00-00-9-000-63235	AP Exam Fees	1,504.00	783.00	402.00	178.00	.00	.00	.00
30-110-00-00-9-000-63245	Technology Use Fees	8,890.00	860.00	2,260.00	1,605.00	.00	.00	.00
30-110-00-00-9-000-63590	School Bus Pupil Transportation	8,284.39	53,646.94	88,799.56	58,699.21	.00	.00	.00
30-110-00-00-9-000-63595	School Bus Operation Other Income	.00	1,198.61	4,484.46	5,352.81	.00	.00	.00
30-110-00-00-9-000-63598	Facilities Rental	9,775.00	13,350.00	22,926.42	19,830.68	10,000.00	10,000.00	.00
30-110-00-00-9-000-63599	Broadband Lease	24,013.77	24,735.26	25,474.00	19,593.23	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	16,711.35	5,000.00	5,000.00	.00



# FY 25 Operating Budget for Approval

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund								
REVENUE								
Locations 110 - Central Instruction								
Function 00 - Revenue								
Sub-Function 00 - Revenues								
Level 9 - District Wide								
Program 000 - General Revenue								
30-110-00-00-9-000-63610	Lease Revenue	.00	.00	24,099.09	.00	.00	.00	.00
30-110-00-00-9-000-63611	Lease Interest Revenue	.00	.00	16,347.14	.00	.00	.00	.00
30-110-00-00-9-000-63612	Lease Revenue Offset	.00	.00	(25,412.00)	.00	.00	.00	.00
30-110-00-00-9-000-69999	Contingencies	.00	.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	\$21,340,050.04	\$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	\$21,340,050.04	\$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	\$21,340,050.04	\$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	\$21,340,050.04	\$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	\$21,340,050.04	\$27,897,486.00	\$30,719,290.00	\$2,821,804.00
Locations 170 - Non-Departmental								
Function 67 - Debt Service & Fund Transfers								
Sub-Function 67 - Debt Service & Transfers								
Level 9 - District Wide								
Program 720 - Intra Agency Fund								
30-170-67-67-9-720-63005	Transfer From General Fund	20,194,621.00	20,897,899.00	21,797,899.00	20,814,663.60	21,797,899.00	22,896,130.00	1,098,231.00
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	.00
30-170-67-67-9-720-63010	Appropriated from Fund Balance	.00	.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	\$20,814,663.60	\$22,896,130.00	\$22,896,130.00	\$0.00
Level 9 - District Wide Totals		\$20,222,584.95	\$20,919,611.86	\$22,055,911.04	\$20,814,663.60	\$22,896,130.00	\$22,896,130.00	\$0.00
Sub-Function 67 - Debt Service & Transfers Totals		\$20,222,584.95	\$20,919,611.86	\$22,055,911.04	\$20,814,663.60	\$22,896,130.00	\$22,896,130.00	\$0.00
Function 67 - Debt Service & Fund Transfers Totals		\$20,222,584.95	\$20,919,611.86	\$22,055,911.04	\$20,814,663.60	\$22,896,130.00	\$22,896,130.00	\$0.00
Locations 170 - Non-Departmental Totals		\$20,222,584.95	\$20,919,611.86	\$22,055,911.04	\$20,814,663.60	\$22,896,130.00	\$22,896,130.00	\$0.00
REVENUE TOTALS		\$44,857,097.77	\$46,595,696.17	\$49,257,564.62	\$42,154,713.64	\$50,793,616.00	\$53,615,420.00	\$2,821,804.00



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G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund <b>30 - School General Fund</b>								
EXPENSE								
Locations <b>110 - Central Instruction</b>								
Function <b>61 - Instruction</b>								
Sub-Function <b>10 - Classroom Instruction</b>								
Level <b>2 - Elementary</b>								
Program <b>110 - Regular Instruction</b>								
30-110-61-10-2-110-71167	Compensation-Kindergarten Registration	2,048.50	1,695.75	4,649.25	2,866.16	4,860.00	4,860.00	.00
30-110-61-10-2-110-72100	FICA	156.77	129.72	738.16	219.24	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	2,400.00	.00
30-110-61-10-2-110-73285	Strings Program	.00	750.00	300.00	696.00	2,250.00	2,250.00	.00
30-110-61-10-2-110-75529	Travel-Itinerant	.00	12.68	10.50	.00	.00	.00	.00
30-110-61-10-2-110-76070	Parent Involvement	.00	.00	.00	.00	500.00	500.00	.00
30-110-61-10-2-110-76130	Textbooks	148,133.44	81,740.78	68,084.40	97,015.43	65,375.00	190,102.00	124,727.00
30-110-61-10-2-110-76210	Character Education	.00	.00	1,609.47	1,302.78	1,100.00	1,100.00	.00
30-110-61-10-2-110-76250	Enrichment	109,155.76	15,251.14	16,832.40	5,656.89	13,900.00	13,900.00	.00
30-110-61-10-2-110-76265	Family Life	.00	.00	.00	.00	100.00	100.00	.00
30-110-61-10-2-110-76370	Reading Intervention	9,269.97	6,832.72	10,077.62	2,190.48	9,320.00	9,320.00	.00
30-110-61-10-2-110-79999	Contingencies	.00	.00	.00	.00	.00	50,000.00	50,000.00
Program <b>110 - Regular Instruction Totals</b>		\$268,764.44	\$108,812.79	\$104,701.80	\$112,346.98	\$100,177.00	\$274,904.00	\$174,727.00
Program <b>111 - Remedial-School Day</b>								
30-110-61-10-2-111-71120	Compensation-Instructional Salaries	.00	.00	1,617.00	.00	.00	9,152.00	9,152.00
30-110-61-10-2-111-72100	FICA	.00	.00	123.74	.00	.00	701.00	701.00
Program <b>111 - Remedial-School Day Totals</b>		\$0.00	\$0.00	\$1,740.74	\$0.00	\$0.00	\$9,853.00	\$9,853.00
Program <b>115 - Testing</b>								
30-110-61-10-2-115-71120	Compensation-Instructional Salaries	17.00	34.00	17.00	.00	400.00	400.00	.00
30-110-61-10-2-115-72100	FICA	1.30	2.60	1.30	.00	31.00	31.00	.00
30-110-61-10-2-115-73205	Software Licensing Fees	21,756.20	29,585.86	28,778.36	4,860.00	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	865.80	550.00	550.00	.00



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G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund <b>30 - School General Fund</b>								
EXPENSE								
Locations <b>110 - Central Instruction</b>								
Function <b>61 - Instruction</b>								
Sub-Function <b>10 - Classroom Instruction</b>								
Level <b>2 - Elementary</b>								
Program <b>115 - Testing</b>								
30-110-61-10-2-115-76455	Testing Materials-Assessment	15,594.63	100.52	4,315.71	778.57	500.00	500.00	.00
	Program <b>115 - Testing</b> Totals	\$39,045.41	\$32,725.68	\$35,760.37	\$6,504.37	\$62,566.00	\$62,566.00	\$0.00
Program <b>120 - Special Education</b>								
30-110-61-10-2-120-71146	Compensation - ELL	56,208.00	66,979.75	104,429.92	69,008.89	112,347.00	168,718.00	56,371.00
30-110-61-10-2-120-71153	Compensation-Instructional Asst ELL	.00	.00	.00	45.00	.00	.00	.00
30-110-61-10-2-120-71200	Compensation-OT	12.52	.00	.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	.00
30-110-61-10-2-120-72100	FICA	4,434.08	4,892.53	8,368.78	5,013.65	8,595.00	12,907.00	4,312.00
30-110-61-10-2-120-72210	VRS Pension Contribution	.00	.00	8,447.90	6,296.83	.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	6,038.25	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	12,939.56	7,440.00	7,440.00	.00
30-110-61-10-2-120-72400	VRS Group Life Insurance	575.97	613.50	1,334.20	994.52	1,505.00	2,261.00	756.00
30-110-61-10-2-120-72510	Hybrid Disability Insurance	102.33	109.00	116.00	86.46	.00	.00	.00
30-110-61-10-2-120-72750	VRS Retiree Health Care Credit	520.04	554.00	1,204.80	898.06	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	23,823.99	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	16,897.25	23,000.00	23,000.00	.00
30-110-61-10-2-120-73255	Professional Development	.00	5,282.51	1,509.29	.00	5,000.00	5,000.00	.00
30-110-61-10-2-120-73275	Therapeutic Services -Sp Ed	178,048.88	155,886.04	174,009.12	113,575.72	149,716.00	149,716.00	.00
30-110-61-10-2-120-75529	Travel-Itinerant	.00	.00	.00	.00	500.00	500.00	.00
30-110-61-10-2-120-76431	Special Ed - General	18,761.87	11,026.56	10,685.81	17,456.37	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	3,355.23	5,000.00	5,000.00	.00



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G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund <b>30 - School General Fund</b>								
EXPENSE								
Locations <b>110 - Central Instruction</b>								
Function <b>61 - Instruction</b>								
Sub-Function <b>10 - Classroom Instruction</b>								
Level <b>2 - Elementary</b>								
Program <b>120 - Special Education</b>								
30-110-61-10-2-120-76455	Testing Materials-Assessment	3,344.15	4,115.88	4,800.06	18.99	4,000.00	4,000.00	.00
Program <b>120 - Special Education Totals</b>		\$306,801.56	\$299,594.64	\$429,012.84	\$276,448.77	\$371,344.00	\$442,834.00	\$71,490.00
Program <b>127 - Regional Sp Ed Program</b>								
30-110-61-10-2-127-73297	Tuition - Regional Sp Ed Program	.00	.00	.00	38,386.29	.00	30,000.00	30,000.00
Program <b>127 - Regional Sp Ed Program Totals</b>		\$0.00	\$0.00	\$0.00	\$38,386.29	\$0.00	\$30,000.00	\$30,000.00
Program <b>128 - Risk Reduction</b>								
30-110-61-10-2-128-71120	Compensation-Instructional Salaries	190.00	635.25	8,952.67	7,947.55	200.00	200.00	.00
30-110-61-10-2-128-71151	Compensation-Instructional Asst	.00	2,897.82	12,708.17	13,923.04	8,757.00	9,379.00	622.00
30-110-61-10-2-128-72100	FICA	14.54	270.29	1,597.75	1,673.11	685.00	733.00	48.00
30-110-61-10-2-128-73037	Contractual Services - Other	.00	.00	.00	375.00	.00	.00	.00
Program <b>128 - Risk Reduction Totals</b>		\$204.54	\$3,803.36	\$23,258.59	\$23,918.70	\$9,642.00	\$10,312.00	\$670.00
Program <b>140 - Gifted</b>								
30-110-61-10-2-140-71120	Compensation-Instructional Salaries	60,418.54	63,516.60	63,864.96	47,448.85	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	.00
30-110-61-10-2-140-72100	FICA	4,152.21	4,595.38	4,898.03	3,400.09	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	7,340.35	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	7,337.02	8,860.00	8,860.00	.00
30-110-61-10-2-140-72400	VRS Group Life Insurance	810.02	851.10	855.80	591.84	856.00	850.00	(6.00)
30-110-61-10-2-140-72750	VRS Retiree Health Care Credit	731.52	768.60	772.80	534.44	773.00	768.00	(5.00)
30-110-61-10-2-140-76280	Gifted	6,956.39	5,519.64	6,225.34	4,039.30	5,600.00	5,600.00	.00
Program <b>140 - Gifted Totals</b>		\$92,864.89	\$93,859.14	\$97,200.69	\$70,691.89	\$95,454.00	\$94,909.00	(\$545.00)
Level <b>2 - Elementary Totals</b>		\$707,680.84	\$538,795.61	\$691,675.03	\$528,297.00	\$639,183.00	\$925,378.00	\$286,195.00



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G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund <b>30 - School General Fund</b>								
EXPENSE								
Locations <b>110 - Central Instruction</b>								
Function <b>61 - Instruction</b>								
Sub-Function <b>10 - Classroom Instruction</b>								
Level <b>3 - Secondary</b>								
Program <b>110 - Regular Instruction</b>								
30-110-61-10-3-110-73018	Career - Tech Testing	8,329.59	6,558.64	7,638.91	6,729.79	29,500.00	29,500.00	.00
30-110-61-10-3-110-73037	Contractual Services - Other	.00	.00	175.00	.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	50,562.00	95,873.00	95,873.00	.00
30-110-61-10-3-110-73162	Subscription Offset	.00	.00	(53,413.09)	.00	.00	.00	.00
30-110-61-10-3-110-73295	Tuition VWCC	99,887.29	70,735.10	46,001.43	71,962.20	175,000.00	160,000.00	(15,000.00)
30-110-61-10-3-110-76035	CPR/AED Recertification	.00	202.49	.00	.00	800.00	800.00	.00
30-110-61-10-3-110-76042	Distinguished Scholars	33,500.00	27,265.30	26,500.00	.00	28,000.00	28,000.00	.00
30-110-61-10-3-110-76070	Parent Involvement	.00	.00	.00	.00	250.00	250.00	.00
30-110-61-10-3-110-76130	Textbooks	62,293.41	22,904.62	152,887.68	37,767.23	71,298.00	152,888.00	81,590.00
30-110-61-10-3-110-76250	Enrichment	100.00	90.00	164.46	1,912.00	.00	.00	.00
30-110-61-10-3-110-76345	Mathematics	.00	.00	113.85	.00	.00	.00	.00
30-110-61-10-3-110-78075	Inception of Subscription - Capital Outlay	.00	.00	53,413.09	.00	.00	.00	.00
Program <b>110 - Regular Instruction Totals</b>		\$237,950.29	\$196,216.15	\$316,259.33	\$168,933.22	\$408,221.00	\$474,811.00	\$66,590.00
Program <b>111 - Remedial-School Day</b>								
30-110-61-10-3-111-71120	Compensation-Instructional Salaries	.00	.00	687.50	363.00	.00	2,684.00	2,684.00
30-110-61-10-3-111-72100	FICA	.00	.00	52.60	27.77	.00	206.00	206.00
30-110-61-10-3-111-73037	Contractual Services - Other	580.00	1,236.00	2,155.00	1,590.00	6,899.00	6,626.00	(273.00)
Program <b>111 - Remedial-School Day Totals</b>		\$580.00	\$1,236.00	\$2,895.10	\$1,980.77	\$6,899.00	\$9,516.00	\$2,617.00
Program <b>115 - Testing</b>								
30-110-61-10-3-115-71120	Compensation-Instructional Salaries	3,608.25	1,487.50	743.75	726.75	3,500.00	3,500.00	.00
30-110-61-10-3-115-72100	FICA	276.04	113.81	56.91	55.60	268.00	268.00	.00
30-110-61-10-3-115-73205	Software Licensing Fees	17,262.15	13,185.30	9,528.21	7,379.64	18,565.00	18,565.00	.00



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G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund								
EXPENSE								
Locations 110 - Central Instruction								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 3 - Secondary								
Program 115 - Testing								
30-110-61-10-3-115-73225	Professional Development - Conferences	227.13	.00	32.00	139.57	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	1,057.68	14,820.00	14,820.00	.00
	Program 115 - Testing Totals	\$24,804.29	\$16,732.37	\$24,953.41	\$9,359.24	\$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	28,307.67	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	49,167.74	62,379.00	66,781.00	4,402.00
30-110-61-10-3-120-71153	Compensation-Instructional Asst ELL	.00	.00	.00	225.00	.00	.00	.00
30-110-61-10-3-120-71665	Bonus Payments To Teachers	774.00	.00	774.00	.00	.00	.00	.00
30-110-61-10-3-120-72100	FICA	3,810.77	7,601.16	7,033.59	5,907.60	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	12,317.60	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	.00
30-110-61-10-3-120-72300	Group Health and Dental Insurance	.00	8,961.48	8,886.52	6,945.84	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	993.16	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	896.80	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	1,872.72	5,000.00	5,000.00	.00
30-110-61-10-3-120-73255	Professional Development	.00	1,131.97	5,128.63	.00	2,498.00	2,498.00	.00
30-110-61-10-3-120-73275	Therapeutic Services -Sp Ed	39,386.77	51,746.24	56,033.85	33,851.34	52,572.00	52,572.00	.00
30-110-61-10-3-120-73810	Tuition - Other Entities In-State	.00	.00	.00	7,546.45	.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	12,162.83	1,200.00	1,200.00	.00
30-110-61-10-3-120-76438	Supplies - EL	496.37	1,377.59	1,551.24	465.33	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	.00





# FY 25 Operating Budget for Approval

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G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund <b>30 - School General Fund</b>								
EXPENSE								
Locations <b>110 - Central Instruction</b>								
Function <b>61 - Instruction</b>								
Sub-Function <b>10 - Classroom Instruction</b>								
Level <b>3 - Secondary</b>								
Program <b>120 - Special Education Totals</b>		\$101,271.51	\$197,523.53	\$202,937.17	\$160,660.08	\$195,820.00	\$216,862.00	\$21,042.00
Program <b>121 - Alternative Education</b>								
30-110-61-10-3-121-71120	Compensation-Instructional Salaries	47,493.04	53,249.04	56,526.00	44,437.43	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	12,172.68	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	4,159.51	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	874.12	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	6,983.72	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	9,710.74	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	633.55	2,504.00	1,911.00	(593.00)
30-110-61-10-3-121-72510	Hybrid Disability Insurance	113.18	126.70	134.50	100.00	155.00	155.00	.00
30-110-61-10-3-121-72750	VRS Retiree Health Care Credit	861.52	976.30	1,051.10	572.07	2,261.00	1,725.00	(536.00)
30-110-61-10-3-121-76435	Supplies - Instructional	.00	.00	.00	354.99	.00	4,000.00	4,000.00
Program <b>121 - Alternative Education Totals</b>		\$103,649.09	\$118,693.15	\$128,937.53	\$79,998.81	\$247,075.00	\$194,940.00	(\$52,135.00)
Program <b>122 - Dropout Prevention</b>								
30-110-61-10-3-122-71120	Compensation-Instructional Salaries	17,550.59	19,293.80	23,351.20	18,380.84	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	.00
30-110-61-10-3-122-72100	FICA	1,295.56	1,070.91	1,816.64	1,125.44	1,780.00	1,906.00	126.00
30-110-61-10-3-122-72210	VRS Pension Contribution	.00	.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	2,866.71	.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	6,931.26	6,960.00	6,960.00	.00
30-110-61-10-3-122-72400	VRS Group Life Insurance	237.68	261.80	311.80	231.13	312.00	334.00	22.00
30-110-61-10-3-122-72510	Hybrid Disability Insurance	42.20	46.50	55.40	41.03	.00	60.00	60.00



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G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund <b>30 - School General Fund</b>								
EXPENSE								
Locations <b>110 - Central Instruction</b>								
Function <b>61 - Instruction</b>								
Sub-Function <b>10 - Classroom Instruction</b>								
Level <b>3 - Secondary</b>								
Program <b>122 - Dropout Prevention</b>								
30-110-61-10-3-122-72750	VRS Retiree Health Care Credit	214.60	236.40	281.60	208.69	282.00	302.00	20.00
Program <b>122 - Dropout Prevention Totals</b>		\$34,083.06	\$31,974.21	\$43,207.62	\$29,785.10	\$36,470.00	\$38,624.00	\$2,154.00
Program <b>128 - Risk Reduction</b>								
30-110-61-10-3-128-71120	Compensation-Instructional Salaries	926.29	1,609.47	24,929.43	8,610.00	20,142.00	20,142.00	.00
30-110-61-10-3-128-71151	Compensation-Instructional Asst	.00	11.00	274.48	274.48	.00	.00	.00
30-110-61-10-3-128-72100	FICA	70.86	124.00	1,928.12	679.66	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	11,526.10	30,600.00	30,600.00	.00
30-110-61-10-3-128-75529	Travel-Itinerant	.00	150.11	.00	.00	500.00	500.00	.00
30-110-61-10-3-128-76435	Supplies - Instructional	12,609.77	4,937.38	7,022.37	4,140.41	20,000.00	16,000.00	(4,000.00)
Program <b>128 - Risk Reduction Totals</b>		\$40,590.42	\$31,976.10	\$58,615.28	\$25,230.65	\$72,783.00	\$68,783.00	(\$4,000.00)
Program <b>140 - Gifted</b>								
30-110-61-10-3-140-71120	Compensation-Instructional Salaries	20,139.49	21,172.20	21,288.24	15,816.25	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	.00
30-110-61-10-3-140-72100	FICA	1,384.12	1,531.64	1,632.77	1,133.38	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	2,446.77	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	2,445.72	5,360.00	5,360.00	.00
30-110-61-10-3-140-72400	VRS Group Life Insurance	270.03	283.70	285.20	197.30	285.00	283.00	(2.00)
30-110-61-10-3-140-72750	VRS Retiree Health Care Credit	243.84	256.20	257.60	178.13	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	40,000.00	84,960.00	84,960.00	.00
30-110-61-10-3-140-76280	Gifted	67.89	916.58	250.68	262.82	1,500.00	1,500.00	.00
Program <b>140 - Gifted Totals</b>		\$80,569.13	\$82,582.84	\$108,862.69	\$62,480.37	\$118,818.00	\$118,636.00	(\$182.00)
Level <b>3 - Secondary Totals</b>		\$623,497.79	\$676,934.35	\$886,668.13	\$538,428.24	\$1,124,239.00	\$1,160,325.00	\$36,086.00



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G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund <b>30 - School General Fund</b>								
EXPENSE								
Locations <b>110 - Central Instruction</b>								
Function <b>61 - Instruction</b>								
Sub-Function <b>10 - Classroom Instruction</b>								
Level <b>4 - Middle</b>								
Program <b>110 - Regular Instruction</b>								
30-110-61-10-4-110-73255	Professional Development	.00	1,880.60	.00	.00	1,000.00	1,000.00	.00
30-110-61-10-4-110-73285	Strings Program	.00	450.00	.00	312.00	.00	.00	.00
30-110-61-10-4-110-76070	Parent Involvement	.00	.00	.00	.00	250.00	250.00	.00
30-110-61-10-4-110-76130	Textbooks	42,193.18	100,207.84	39,555.42	23,025.39	112,663.00	112,663.00	.00
30-110-61-10-4-110-76250	Enrichment	2,381.36	.00	42.00	85.89	.00	.00	.00
30-110-61-10-4-110-76265	Family Life	.00	.00	.00	.00	100.00	100.00	.00
30-110-61-10-4-110-76345	Mathematics	3,857.92	3,919.11	(30.45)	491.59	3,945.00	3,945.00	.00
Program <b>110 - Regular Instruction Totals</b>		\$48,432.46	\$106,457.55	\$39,566.97	\$23,914.87	\$117,958.00	\$117,958.00	\$0.00
Program <b>111 - Remedial-School Day</b>								
30-110-61-10-4-111-71120	Compensation-Instructional Salaries	.00	.00	.00	407.00	.00	2,684.00	2,684.00
30-110-61-10-4-111-72100	FICA	.00	.00	.00	31.15	.00	206.00	206.00
Program <b>111 - Remedial-School Day Totals</b>		\$0.00	\$0.00	\$0.00	\$438.15	\$0.00	\$2,890.00	\$2,890.00
Program <b>115 - Testing</b>								
30-110-61-10-4-115-71120	Compensation-Instructional Salaries	.00	.00	.00	.00	2,000.00	2,000.00	.00
30-110-61-10-4-115-72100	FICA	.00	.00	.00	.00	153.00	153.00	.00
30-110-61-10-4-115-73205	Software Licensing Fees	23,918.00	18,151.30	13,591.41	.00	24,253.00	24,253.00	.00
30-110-61-10-4-115-73225	Professional Development - Conferences	610.98	.00	32.00	80.16	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	46.86	3,720.00	3,720.00	.00
Program <b>115 - Testing Totals</b>		\$24,599.06	\$29,137.83	\$16,753.05	\$127.02	\$31,126.00	\$31,126.00	\$0.00
Program <b>120 - Special Education</b>								
30-110-61-10-4-120-71146	Compensation - ELL	15,892.50	22,036.25	35,751.73	43,769.40	79,008.00	82,929.00	3,921.00
30-110-61-10-4-120-71153	Compensation-Instructional Asst ELL	.00	.00	.00	60.00	.00	.00	.00
30-110-61-10-4-120-72100	FICA	1,215.78	1,742.57	2,637.23	3,372.88	6,044.00	6,344.00	300.00



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G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund								
EXPENSE								
Locations 110 - Central Instruction								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 4 - Middle								
Program 120 - Special Education								
30-110-61-10-4-120-72210	VRS Pension Contribution	.00	.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	6,882.62	.00	9,885.00	9,885.00
30-110-61-10-4-120-72300	Group Health and Dental Insurance	.00	.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	554.90	744.00	797.00	53.00
30-110-61-10-4-120-72510	Hybrid Disability Insurance	.00	.00	132.20	98.56	.00	150.00	150.00
30-110-61-10-4-120-72600	Unemployment Compensation	407.29	.00	.00	.00	.00	.00	.00
30-110-61-10-4-120-72750	VRS Retiree Health Care Credit	.00	.00	672.30	501.07	672.00	720.00	48.00
30-110-61-10-4-120-73010	Autism Support Services	575.00	4,878.75	5,773.44	895.46	2,000.00	2,000.00	.00
30-110-61-10-4-120-73255	Professional Development	.00	1,131.97	1,131.97	.00	2,497.00	2,497.00	.00
30-110-61-10-4-120-73275	Therapeutic Services -Sp Ed	39,975.70	52,421.70	51,575.04	33,851.34	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	13,026.36	1,200.00	1,200.00	.00
30-110-61-10-4-120-76438	Supplies - EL	994.55	1,697.92	1,555.24	1,197.85	1,250.00	1,250.00	.00
Program 120 - Special Education Totals		\$61,438.90	\$87,800.18	\$118,011.19	\$104,210.44	\$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	701.63	.00	.00	.00
30-110-61-10-4-128-71151	Compensation-Instructional Asst	.00	.00	1,222.30	1,222.30	.00	.00	.00
30-110-61-10-4-128-72100	FICA	.00	.00	1,727.46	147.17	.00	.00	.00
Program 128 - Risk Reduction Totals		\$0.00	\$0.00	\$24,308.21	\$2,071.10	\$0.00	\$0.00	\$0.00
Program 140 - Gifted								
30-110-61-10-4-140-71120	Compensation-Instructional Salaries	53,705.40	56,459.16	56,768.76	42,176.68	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	.00
30-110-61-10-4-140-72100	FICA	3,690.75	4,085.01	4,353.90	3,022.19	4,343.00	4,314.00	(29.00)



# FY 25 Operating Budget for Approval

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G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund								
EXPENSE								
Locations 110 - Central Instruction								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 4 - Middle								
Program 140 - Gifted								
30-110-61-10-4-140-72210	VRS Pension Contribution	8,930.98	9,383.50	9,435.00	6,524.74	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	6,521.82	7,860.00	7,860.00	.00
30-110-61-10-4-140-72400	VRS Group Life Insurance	720.06	756.50	760.70	526.01	761.00	756.00	(5.00)
30-110-61-10-4-140-72750	VRS Retiree Health Care Credit	650.15	683.10	686.80	475.02	687.00	682.00	(5.00)
30-110-61-10-4-140-76280	Gifted	2,844.28	2,045.91	947.91	508.00	2,000.00	2,000.00	.00
Program 140 - Gifted Totals		\$79,207.38	\$80,569.82	\$81,814.65	\$59,754.46	\$81,855.00	\$81,369.00	(\$486.00)
Level 4 - Middle Totals		\$213,677.80	\$303,965.38	\$280,454.07	\$190,516.04	\$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	.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	86,692.54	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	6,912.62	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	149.60	800.00	800.00	.00
Program 112 - Remedial-Summer Totals		\$43,556.88	\$129,307.00	\$100,160.75	\$93,754.76	\$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	13,350.00	63,334.00	63,334.00	.00
30-110-61-10-6-160-72100	FICA	1,958.09	2,766.13	1,186.04	1,227.83	4,845.00	4,845.00	.00
30-110-61-10-6-160-73303	Y Fit Purchased Services	240.00	60.00	360.00	360.00	2,100.00	2,100.00	.00
30-110-61-10-6-160-76435	Supplies - Instructional	.00	1,598.38	140.19	233.19	250.00	250.00	.00
Program 160 - Summer Totals		\$27,793.94	\$40,582.81	\$17,189.99	\$15,171.02	\$70,529.00	\$70,529.00	\$0.00
Level 6 - Summer Totals		\$71,350.82	\$169,889.81	\$117,350.74	\$108,925.78	\$126,516.00	\$180,341.00	\$53,825.00



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G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund								
EXPENSE								
Locations 110 - Central Instruction								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 7 - Adult								
Program 170 - Adult								
30-110-61-10-7-170-71120	Compensation-Instructional Salaries	2.75	.00	2,670.50	18,791.90	.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	.00
30-110-61-10-7-170-72100	FICA	.60	.00	318.72	1,437.58	.00	3,443.00	3,443.00
30-110-61-10-7-170-72600	Unemployment Compensation	800.99	.00	.00	.00	.00	.00	.00
30-110-61-10-7-170-73037	Contractual Services - Other	.00	.00	.00	182.90	.00	.00	.00
30-110-61-10-7-170-75202	Telephone Services	.00	.00	.00	503.97	.00	.00	.00
Program 170 - Adult Totals		\$804.34	\$0.00	\$4,537.22	\$20,916.35	\$0.00	\$48,443.00	\$48,443.00
Level 7 - Adult Totals		\$804.34	\$0.00	\$4,537.22	\$20,916.35	\$0.00	\$48,443.00	\$48,443.00
Sub-Function 10 - Classroom Instruction Totals		\$1,617,011.59	\$1,689,585.15	\$1,980,685.19	\$1,387,083.41	\$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	.00	250.00	250.00	.00
Program 110 - Regular Instruction Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$250.00	\$250.00	\$0.00
Level 2 - Elementary Totals		\$0.00	\$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	55.00	175.00	175.00	.00
Program 110 - Regular Instruction Totals		\$133.38	\$63.65	\$589.00	\$55.00	\$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	.00
Program 120 - Special Education Totals		\$7.02	\$3.35	\$31.00	\$0.00	\$0.00	\$0.00	\$0.00
Program 140 - Gifted								
30-110-61-21-3-140-76285	Guidance	.00	60.02	.00	.00	.00	.00	.00
Program 140 - Gifted Totals		\$0.00	\$60.02	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 3 - Secondary Totals		\$140.40	\$127.02	\$620.00	\$55.00	\$175.00	\$175.00	\$0.00



# FY 25 Operating Budget for Approval

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund <b>30 - School General Fund</b>								
EXPENSE								
Locations <b>110 - Central Instruction</b>								
Function <b>61 - Instruction</b>								
Sub-Function <b>21 - Student Guidance</b>								
Level <b>4 - Middle</b>								
Program <b>110 - Regular Instruction</b>								
30-110-61-21-4-110-76285	Guidance	.00	.00	.00	.00	175.00	175.00	.00
Program <b>110 - Regular Instruction</b> Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$175.00	\$175.00	\$0.00
Level <b>4 - Middle</b> Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$175.00	\$175.00	\$0.00
Sub-Function <b>21 - Student Guidance</b> Totals		\$140.40	\$127.02	\$620.00	\$55.00	\$600.00	\$600.00	\$0.00
Sub-Function <b>22 - Student Social Worker</b>								
Level <b>2 - Elementary</b>								
Program <b>110 - Regular Instruction</b>								
30-110-61-22-2-110-71120	Compensation-Instructional Salaries	26,428.47	42,468.84	46,683.96	20,136.89	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	.00
30-110-61-22-2-110-72100	FICA	2,096.23	3,165.80	3,456.70	1,383.14	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	1,415.53	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	2,066.63	.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	2,696.78	.00	.00	.00
30-110-61-22-2-110-72400	VRS Group Life Insurance	354.21	569.12	625.60	280.74	626.00	678.00	52.00
30-110-61-22-2-110-72510	Hybrid Disability Insurance	.00	33.30	39.90	29.60	.00	.00	.00
30-110-61-22-2-110-72750	VRS Retiree Health Care Credit	319.74	513.96	564.92	253.54	565.00	612.00	47.00
Program <b>110 - Regular Instruction</b> Totals		\$34,870.18	\$57,893.98	\$64,537.34	\$28,262.85	\$59,205.00	\$64,178.00	\$4,973.00
Program <b>120 - Special Education</b>								
30-110-61-22-2-120-71120	Compensation-Instructional Salaries	17,618.97	28,657.56	31,122.60	14,454.59	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	.00
30-110-61-22-2-120-72100	FICA	1,397.45	2,136.80	2,469.01	1,306.88	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	943.70	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	1,377.78	.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	1,797.95	.00	.00	.00



# FY 25 Operating Budget for Approval

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund <b>30 - School General Fund</b>								
EXPENSE								
Locations <b>110 - Central Instruction</b>								
Function <b>61 - Instruction</b>								
Sub-Function <b>22 - Student Social Worker</b>								
Level <b>2 - Elementary</b>								
Program <b>120 - Special Education</b>								
30-110-61-22-2-120-72400	VRS Group Life Insurance	236.10	379.42	417.14	187.16	417.00	452.00	35.00
30-110-61-22-2-120-72510	Hybrid Disability Insurance	.00	22.20	26.60	19.71	.00	.00	.00
30-110-61-22-2-120-72750	VRS Retiree Health Care Credit	213.15	342.60	376.62	169.03	377.00	408.00	31.00
Program <b>120 - Special Education Totals</b>		\$23,246.70	\$38,967.20	\$43,189.43	\$20,256.80	\$39,471.00	\$42,785.00	\$3,314.00
Program <b>125 - Parent Resource Center</b>								
30-110-61-22-2-125-71145	Compensation - Parent Resource Ctr	3,863.76	3,664.32	.00	.00	.00	.00	.00
30-110-61-22-2-125-71665	Bonus Payments To Teachers	387.00	.00	.00	.00	.00	.00	.00
30-110-61-22-2-125-72100	FICA	293.55	193.35	(18.77)	.00	.00	.00	.00
30-110-61-22-2-125-72220	VRS Hybrid Pension Contribution	283.87	608.10	.00	.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	.00
30-110-61-22-2-125-72400	VRS Group Life Insurance	22.89	49.00	.00	.00	.00	.00	.00
30-110-61-22-2-125-72510	Hybrid Disability Insurance	4.07	8.70	.00	.00	.00	.00	.00
30-110-61-22-2-125-72750	VRS Retiree Health Care Credit	20.68	44.30	.00	.00	.00	.00	.00
30-110-61-22-2-125-76435	Supplies - Instructional	.00	.00	.00	.00	500.00	500.00	.00
Program <b>125 - Parent Resource Center Totals</b>		\$5,741.44	\$6,192.01	(\$18.77)	\$0.00	\$500.00	\$500.00	\$0.00
Level <b>2 - Elementary Totals</b>		\$63,858.32	\$103,053.19	\$107,708.00	\$48,519.65	\$99,176.00	\$107,463.00	\$8,287.00
Level <b>3 - Secondary</b>								
Program <b>110 - Regular Instruction</b>								
30-110-61-22-3-110-71120	Compensation-Instructional Salaries	26,428.47	42,468.84	46,683.96	20,136.89	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	.00
30-110-61-22-3-110-72100	FICA	2,025.16	3,165.80	3,456.70	1,383.14	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	1,415.53	7,759.00	5,888.00	(1,871.00)





# FY 25 Operating Budget for Approval

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund								
EXPENSE								
Locations 110 - Central Instruction								
Function 61 - Instruction								
Sub-Function 22 - Student Social Worker								
Level 3 - Secondary								
Program 110 - Regular Instruction								
30-110-61-22-3-110-72220	VRS Hybrid Pension Contribution	.00	2,323.80	2,788.06	2,066.63	.00	2,523.00	2,523.00
30-110-61-22-3-110-72300	Group Health and Dental Insurance	350.34	4,084.68	4,478.52	2,696.78	.00	.00	.00
30-110-61-22-3-110-72400	VRS Group Life Insurance	354.21	569.12	625.60	280.74	626.00	678.00	52.00
30-110-61-22-3-110-72510	Hybrid Disability Insurance	.00	33.30	39.90	29.60	.00	.00	.00
30-110-61-22-3-110-72750	VRS Retiree Health Care Credit	319.74	513.96	564.92	253.54	565.00	612.00	47.00
Program 110 - Regular Instruction Totals		\$33,870.31	\$57,893.98	\$64,537.34	\$28,262.85	\$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	13,424.59	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	.00
30-110-61-22-3-120-72100	FICA	1,350.08	2,110.43	2,376.78	998.57	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	943.70	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	1,377.74	.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	1,797.95	.00	.00	.00
30-110-61-22-3-120-72400	VRS Group Life Insurance	235.98	379.20	416.92	187.20	417.00	452.00	35.00
30-110-61-22-3-120-72510	Hybrid Disability Insurance	.00	22.10	26.70	19.72	.00	.00	.00
30-110-61-22-3-120-72750	VRS Retiree Health Care Credit	213.27	342.38	376.50	168.99	377.00	408.00	31.00
Program 120 - Special Education Totals		\$22,580.13	\$38,595.39	\$43,096.94	\$18,918.46	\$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	.00
30-110-61-22-3-125-71665	Bonus Payments To Teachers	387.00	.00	.00	.00	.00	.00	.00
30-110-61-22-3-125-72100	FICA	296.60	193.34	(18.77)	.00	.00	.00	.00
30-110-61-22-3-125-72220	VRS Hybrid Pension Contribution	283.87	608.10	.00	.00	.00	.00	.00



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Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund								
EXPENSE								
Locations 110 - Central Instruction								
Function 61 - Instruction								
Sub-Function 22 - Student Social Worker								
Level 3 - Secondary								
Program 125 - Parent Resource Center								
30-110-61-22-3-125-72300	Group Health and Dental Insurance	865.62	1,624.24	.00	.00	.00	.00	.00
30-110-61-22-3-125-72400	VRS Group Life Insurance	22.89	49.00	.00	.00	.00	.00	.00
30-110-61-22-3-125-72510	Hybrid Disability Insurance	4.07	8.70	.00	.00	.00	.00	.00
30-110-61-22-3-125-72750	VRS Retiree Health Care Credit	20.68	44.30	.00	.00	.00	.00	.00
Program 125 - Parent Resource Center Totals		\$5,784.55	\$6,192.00	(\$18.77)	\$0.00	\$0.00	\$0.00	\$0.00
Level 3 - Secondary Totals		\$62,234.99	\$102,681.37	\$107,615.51	\$47,181.31	\$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	\$95,700.96	\$197,852.00	\$214,426.00	\$16,574.00
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	.00	3,420.00	3,420.00	.00
30-110-61-23-2-124-72100	FICA	.00	259.00	16.07	.00	262.00	262.00	.00
Program 124 - Homebound Totals		\$0.00	\$3,645.25	\$226.07	\$0.00	\$3,682.00	\$3,682.00	\$0.00
Level 2 - Elementary Totals		\$0.00	\$3,645.25	\$226.07	\$0.00	\$3,682.00	\$3,682.00	\$0.00
Level 3 - Secondary								
Program 124 - Homebound								
30-110-61-23-3-124-71120	Compensation-Instructional Salaries	.00	6,688.50	31,713.64	37,906.33	83,211.00	86,403.00	3,192.00
30-110-61-23-3-124-72100	FICA	.00	511.69	2,396.34	2,859.03	6,366.00	6,610.00	244.00
30-110-61-23-3-124-72210	VRS Pension Contribution	.00	.00	5,212.44	2,763.93	13,830.00	9,218.00	(4,612.00)
30-110-61-23-3-124-72220	VRS Hybrid Pension Contribution	.00	.00	.00	3,678.49	.00	.00	.00
30-110-61-23-3-124-72300	Group Health and Dental Insurance	.00	.00	5,230.24	5,985.40	.00	.00	.00
30-110-61-23-3-124-72400	VRS Group Life Insurance	.00	.00	420.24	519.42	1,115.00	743.00	(372.00)
30-110-61-23-3-124-72510	Hybrid Disability Insurance	.00	.00	.00	52.68	.00	.00	.00



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Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund								
EXPENSE								
Locations 110 - Central Instruction								
Function 61 - Instruction								
Sub-Function 23 - Student- Homebound								
Level 3 - Secondary								
Program 124 - Homebound								
30-110-61-23-3-124-72750	VRS Retiree Health Care Credit	.00	.00	379.50	469.05	1,007.00	671.00	(336.00)
	Program 124 - Homebound Totals	\$0.00	\$7,200.19	\$45,352.40	\$54,234.33	\$105,529.00	\$103,645.00	(\$1,884.00)
	Level 3 - Secondary Totals	\$0.00	\$7,200.19	\$45,352.40	\$54,234.33	\$105,529.00	\$103,645.00	(\$1,884.00)
Level 4 - Middle								
Program 124 - Homebound								
30-110-61-23-4-124-71120	Compensation-Instructional Salaries	4,474.50	.00	378.00	.00	6,840.00	6,840.00	.00
30-110-61-23-4-124-72100	FICA	342.34	.00	28.92	.00	523.00	523.00	.00
	Program 124 - Homebound Totals	\$4,816.84	\$0.00	\$406.92	\$0.00	\$7,363.00	\$7,363.00	\$0.00
	Level 4 - Middle Totals	\$4,816.84	\$0.00	\$406.92	\$0.00	\$7,363.00	\$7,363.00	\$0.00
	Sub-Function 23 - Student- Homebound Totals	\$4,816.84	\$10,845.44	\$45,985.39	\$54,234.33	\$116,574.00	\$114,690.00	(\$1,884.00)
Sub-Function 31 - Instr. Sup. - Improve. of Instr.								
Level 2 - Elementary								
Program 110 - Regular Instruction								
30-110-61-31-2-110-71110	Compensation-Administrative	115,222.02	129,068.67	138,558.00	109,841.73	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	.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	20,596.21	25,948.00	27,790.00	1,842.00
30-110-61-31-2-110-71200	Compensation-OT	.00	86.59	300.03	192.56	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	900.00	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	.00
30-110-61-31-2-110-72100	FICA	12,252.58	13,129.17	12,728.43	10,062.13	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	21,674.40	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	6,492.30	20,263.00	20,263.00	.00
30-110-61-31-2-110-72400	VRS Group Life Insurance	2,029.02	2,272.65	2,204.40	1,747.56	2,204.00	4,735.00	2,531.00



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G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund <b>30 - School General Fund</b>								
EXPENSE								
Locations <b>110 - Central Instruction</b>								
Function <b>61 - Instruction</b>								
Sub-Function <b>31 - Instr. Sup. - Improve. of Instr.</b>								
Level <b>2 - Elementary</b>								
Program <b>110 - Regular Instruction</b>								
30-110-61-31-2-110-72700	Workers Compensation	4,022.00	3,898.00	5,614.93	.00	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	1,577.97	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	.00
30-110-61-31-2-110-73030	Conferences-Student Services	.00	1,482.11	2,517.18	1,441.29	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	1,144.00	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	3,910.00	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	.00
30-110-61-31-2-110-75515	Travel-Director of Elem Inst	545.00	483.50	2,031.52	476.28	1,520.00	2,020.00	500.00
30-110-61-31-2-110-75529	Travel-Itinerant	.07	51.16	50.65	244.83	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	.00	2,000.00	2,000.00	.00
Program <b>110 - Regular Instruction Totals</b>		\$227,817.66	\$251,424.52	\$244,676.70	\$180,301.26	\$267,102.00	\$505,968.00	\$238,866.00
Program <b>120 - Special Education</b>								
30-110-61-31-2-120-71110	Compensation-Administrative	56,256.12	59,069.52	113,664.96	107,092.45	113,665.00	174,384.00	60,719.00
30-110-61-31-2-120-71120	Compensation-Instructional Salaries	.00	.00	.00	8,723.50	.00	.00	.00
30-110-61-31-2-120-71150	Compensation-Clerical	62,402.93	61,846.97	59,321.83	40,825.75	60,362.00	46,531.00	(13,831.00)
30-110-61-31-2-120-71200	Compensation-OT	.00	167.84	424.25	313.83	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	900.00	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	.00
30-110-61-31-2-120-72100	FICA	9,102.91	9,035.96	13,849.74	11,856.03	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	22,191.28	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	2,702.10	.00	5,561.00	5,561.00



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G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund <b>30 - School General Fund</b>								
EXPENSE								
Locations <b>110 - Central Instruction</b>								
Function <b>61 - Instruction</b>								
Sub-Function <b>31 - Instr. Sup. - Improve. of Instr.</b>								
Level <b>2 - Elementary</b>								
Program <b>120 - Special Education</b>								
30-110-61-31-2-120-72300	Group Health and Dental Insurance	21,807.18	22,241.73	21,612.00	16,970.09	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	2,007.36	2,332.00	2,759.00	427.00
30-110-61-31-2-120-72510	Hybrid Disability Insurance	59.76	63.48	73.68	38.70	.00	.00	.00
30-110-61-31-2-120-72750	VRS Retiree Health Care Credit	1,435.67	1,462.56	2,020.44	1,812.76	2,106.00	2,491.00	385.00
30-110-61-31-2-120-72800	Termination Pay for Vac/Sick Leave	.00	.00	.00	3,964.50	.00	.00	.00
30-110-61-31-2-120-73225	Professional Development - Conferences	895.00	5,011.53	299.00	1,770.08	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	1,245.02	1,372.00	1,872.00	500.00
30-110-61-31-2-120-75529	Travel-Itinerant	.00	.00	.00	466.16	.00	500.00	500.00
30-110-61-31-2-120-76465	Testing Materials-Other	5,176.65	7,362.95	9,046.04	6,614.90	10,500.00	10,500.00	.00
Program <b>120 - Special Education Totals</b>		\$185,862.30	\$191,053.52	\$259,327.88	\$229,494.51	\$255,992.00	\$309,243.00	\$53,251.00
Program <b>140 - Gifted</b>								
30-110-61-31-2-140-73230	Professional Development - Gifted	.00	.00	359.56	433.39	870.00	870.00	.00
Program <b>140 - Gifted Totals</b>		\$0.00	\$0.00	\$359.56	\$433.39	\$870.00	\$870.00	\$0.00
Level <b>2 - Elementary Totals</b>		\$413,679.96	\$442,478.04	\$504,364.14	\$410,229.16	\$523,964.00	\$816,081.00	\$292,117.00
Level <b>3 - Secondary</b>								
Program <b>110 - Regular Instruction</b>								
30-110-61-31-3-110-71110	Compensation-Administrative	117,473.04	31,146.24	.00	.00	.00	.00	.00
30-110-61-31-3-110-71120	Compensation-Instructional Salaries	44.90	854.24	1,690.14	.00	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	46,975.47	59,258.00	63,464.00	4,206.00
30-110-61-31-3-110-71200	Compensation-OT	.00	.00	.00	.00	50.00	50.00	.00
30-110-61-31-3-110-71625	Compensation-Travel Allowance	1,200.00	300.00	.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	.00
30-110-61-31-3-110-72100	FICA	12,591.15	6,147.82	5,062.10	3,587.57	6,593.00	17,199.00	10,606.00



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G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund <b>30 - School General Fund</b>								
EXPENSE								
Locations <b>110 - Central Instruction</b>								
Function <b>61 - Instruction</b>								
Sub-Function <b>31 - Instr. Sup. - Improve. of Instr.</b>								
Level <b>3 - Secondary</b>								
Program <b>110 - Regular Instruction</b>								
30-110-61-31-3-110-72210	VRS Pension Contribution	27,453.81	13,562.70	9,848.76	7,807.35	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	6,796.44	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	629.49	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	568.41	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	356.30	8,000.00	8,000.00	.00
30-110-61-31-3-110-73115	Printing Services	3,296.06	4,854.34	421.61	438.00	3,665.00	3,665.00	.00
30-110-61-31-3-110-73245	Professional Development - Tuition Assistance	1,797.89	2,420.11	3,264.47	4,580.35	8,000.00	8,000.00	.00
30-110-61-31-3-110-75519	Travel-Director of Sec Inst	760.00	1,775.06	1,021.07	.00	.00	.00	.00
30-110-61-31-3-110-75529	Travel-Itinerant	.00	.00	115.92	147.39	.00	500.00	500.00
30-110-61-31-3-110-76080	SACS Accreditation	.00	.00	1,667.22	.00	.00	5,000.00	5,000.00
Program <b>110 - Regular Instruction Totals</b>		\$236,626.93	\$125,518.61	\$100,704.45	\$71,886.77	\$134,280.00	\$320,305.00	\$186,025.00
Program <b>120 - Special Education</b>								
30-110-61-31-3-120-71110	Compensation-Administrative	56,256.12	59,069.52	113,664.96	115,815.96	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	40,811.18	60,362.00	46,531.00	(13,831.00)
30-110-61-31-3-120-71200	Compensation-OT	.00	166.87	421.88	312.15	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	.00
30-110-61-31-3-120-72100	FICA	8,787.79	8,943.18	13,302.45	11,649.64	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	22,191.06	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	2,702.04	.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	16,970.09	19,617.00	19,617.00	.00
30-110-61-31-3-120-72400	VRS Group Life Insurance	1,581.91	1,619.52	2,237.28	2,007.20	2,332.00	2,759.00	427.00



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G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund <b>30 - School General Fund</b>								
EXPENSE								
Locations <b>110 - Central Instruction</b>								
Function <b>61 - Instruction</b>								
Sub-Function <b>31 - Instr. Sup. - Improve. of Instr.</b>								
Level <b>3 - Secondary</b>								
Program <b>120 - Special Education</b>								
30-110-61-31-3-120-72510	Hybrid Disability Insurance	59.73	63.36	73.68	38.70	.00	.00	.00
30-110-61-31-3-120-72750	VRS Retiree Health Care Credit	1,428.34	1,462.35	2,020.08	1,812.75	2,106.00	2,491.00	385.00
30-110-61-31-3-120-73225	Professional Development - Conferences	556.00	916.58	330.00	.00	807.00	807.00	.00
30-110-61-31-3-120-75529	Travel-Itinerant	477.29	1,739.71	917.40	888.55	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	7,028.89	2,000.00	2,000.00	.00
Program <b>120 - Special Education Totals</b>		\$177,436.90	\$179,224.99	\$245,507.25	\$222,228.21	\$246,429.00	\$299,019.00	\$52,590.00
Program <b>140 - Gifted</b>								
30-110-61-31-3-140-73230	Professional Development - Gifted	.00	.00	143.20	329.71	440.00	440.00	.00
Program <b>140 - Gifted Totals</b>		\$0.00	\$0.00	\$143.20	\$329.71	\$440.00	\$440.00	\$0.00
Level <b>3 - Secondary Totals</b>		\$414,063.83	\$304,743.60	\$346,354.90	\$294,444.69	\$381,149.00	\$619,764.00	\$238,615.00
Level <b>4 - Middle</b>								
Program <b>110 - Regular Instruction</b>								
30-110-61-31-4-110-71110	Compensation-Administrative	42,821.43	45,088.56	47,339.52	37,528.26	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	240.00	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	.00
30-110-61-31-4-110-72100	FICA	2,999.45	3,196.95	3,250.63	2,637.19	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	6,237.24	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	4,290.84	9,943.00	9,943.00	.00
30-110-61-31-4-110-72400	VRS Group Life Insurance	573.87	604.20	634.32	502.92	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	454.11	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	132.46	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	.00



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G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund <b>30 - School General Fund</b>								
EXPENSE								
Locations <b>110 - Central Instruction</b>								
Function <b>61 - Instruction</b>								
Sub-Function <b>31 - Instr. Sup. - Improve. of Instr.</b>								
Level <b>4 - Middle</b>								
Program <b>110 - Regular Instruction</b>								
30-110-61-31-4-110-73245	Professional Development - Tuition Assistance	3,772.45	1,330.38	3,068.22	4,037.05	3,033.00	3,033.00	.00
30-110-61-31-4-110-75201	Postage-Student Mailings	.00	.00	.00	.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	.00
30-110-61-31-4-110-75529	Travel-Itinerant	.00	.00	20.16	215.59	.00	500.00	500.00
30-110-61-31-4-110-76045	Furniture and Equip <\$5,000	.00	.00	.00	.00	750.00	750.00	.00
Program <b>110 - Regular Instruction Totals</b>		\$63,927.71	\$71,918.84	\$70,411.11	\$56,275.66	\$86,092.00	\$217,672.00	\$131,580.00
Program <b>120 - Special Education</b>								
30-110-61-31-4-120-73075	Legal Notices-Special Education	197.68	197.68	271.52	173.86	1,500.00	1,500.00	.00
30-110-61-31-4-120-73225	Professional Development - Conferences	265.00	835.29	965.00	901.65	807.00	807.00	.00
30-110-61-31-4-120-76465	Testing Materials-Other	1,433.01	2,121.70	2,992.24	157.98	8,000.00	8,000.00	.00
Program <b>120 - Special Education Totals</b>		\$1,895.69	\$3,154.67	\$4,228.76	\$1,233.49	\$10,307.00	\$10,307.00	\$0.00
Program <b>140 - Gifted</b>								
30-110-61-31-4-140-73230	Professional Development - Gifted	.00	.00	214.20	905.49	1,290.00	1,290.00	.00
Program <b>140 - Gifted Totals</b>		\$0.00	\$0.00	\$214.20	\$905.49	\$1,290.00	\$1,290.00	\$0.00
Level <b>4 - Middle Totals</b>		\$65,823.40	\$75,073.51	\$74,854.07	\$58,414.64	\$97,689.00	\$229,269.00	\$131,580.00
Level <b>7 - Adult</b>								
Program <b>170 - Adult</b>								
30-110-61-31-7-170-71522	Compensation-REWIP Retirees	6,173.81	2,837.23	6,700.80	.00	6,701.00	.00	(6,701.00)
30-110-61-31-7-170-72100	FICA	472.29	217.04	512.60	.00	513.00	.00	(513.00)
30-110-61-31-7-170-76435	Supplies - Instructional	.00	48.77	.00	.00	.00	.00	.00
Program <b>170 - Adult Totals</b>		\$6,646.10	\$3,103.04	\$7,213.40	\$0.00	\$7,214.00	\$0.00	(\$7,214.00)
Level <b>7 - Adult Totals</b>		\$6,646.10	\$3,103.04	\$7,213.40	\$0.00	\$7,214.00	\$0.00	(\$7,214.00)
Sub-Function <b>31 - Instr. Sup. - Improve. of Instr. Totals</b>		\$900,213.29	\$825,398.19	\$932,786.51	\$763,088.49	\$1,010,016.00	\$1,665,114.00	\$655,098.00





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G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund <b>30 - School General Fund</b>								
EXPENSE								
Locations <b>110 - Central Instruction</b>								
Function <b>61 - Instruction</b>								
Sub-Function <b>41 - Admin. Principals Office</b>								
Level <b>3 - Secondary</b>								
Program <b>121 - Alternative Education</b>								
30-110-61-41-3-121-71126	Compensation-Principals	.00	.00	.00	80,446.47	.00	108,682.00	108,682.00
30-110-61-41-3-121-72100	FICA	.00	.00	.00	5,437.17	.00	8,314.00	8,314.00
30-110-61-41-3-121-72210	VRS Pension Contribution	.00	.00	.00	13,370.25	.00	18,063.00	18,063.00
30-110-61-41-3-121-72300	Group Health and Dental Insurance	.00	.00	.00	8,581.68	.00	.00	.00
30-110-61-41-3-121-72400	VRS Group Life Insurance	.00	.00	.00	1,077.96	.00	1,456.00	1,456.00
30-110-61-41-3-121-72750	VRS Retiree Health Care Credit	.00	.00	.00	973.41	.00	1,315.00	1,315.00
Program <b>121 - Alternative Education Totals</b>		\$0.00	\$0.00	\$0.00	\$109,886.94	\$0.00	\$137,830.00	\$137,830.00
Level <b>3 - Secondary Totals</b>		\$0.00	\$0.00	\$0.00	\$109,886.94	\$0.00	\$137,830.00	\$137,830.00
Sub-Function <b>41 - Admin. Principals Office Totals</b>		\$0.00	\$0.00	\$0.00	\$109,886.94	\$0.00	\$137,830.00	\$137,830.00
Function <b>61 - Instruction Totals</b>		\$2,648,275.43	\$2,731,690.36	\$3,175,400.60	\$2,410,049.13	\$3,611,047.00	\$4,850,741.00	\$1,239,694.00
Function <b>68 - Technology</b>								
Sub-Function <b>21 - Student Guidance</b>								
Level <b>9 - District Wide</b>								
Program <b>800 - Technology</b>								
30-110-68-21-9-800-71141	Compensation-Technical Support	446,183.14	493,485.07	592,053.35	532,795.77	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	574.77	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	900.00	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	.00
30-110-68-21-9-800-72100	FICA	32,932.53	38,553.77	45,504.51	39,864.02	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	73,239.84	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	15,055.23	.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	45,438.78	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	7,118.77	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	215.60	.00	.00	.00



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G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund								
EXPENSE								
Locations 110 - Central Instruction								
Function 68 - Technology								
Sub-Function 21 - Student Guidance								
Level 9 - District Wide								
Program 800 - Technology								
30-110-68-21-9-800-72750	VRS Retiree Health Care Credit	5,413.32	5,953.49	7,153.20	6,428.22	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	1,262.11	.00	.00	.00
30-110-68-21-9-800-73162	Subscription Offset	.00	.00	(78,083.67)	.00	.00	.00	.00
30-110-68-21-9-800-73205	Software Licensing Fees	152,287.45	215,622.45	335,630.69	409,601.48	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	6,480.84	38,048.00	38,698.00	650.00
30-110-68-21-9-800-75529	Travel-Itinerant	863.43	965.63	643.82	359.44	500.00	1,000.00	500.00
30-110-68-21-9-800-76305	ITRT	.00	.00	44.23	.00	.00	.00	.00
30-110-68-21-9-800-76515	Software-Instructional	66,914.99	72,982.98	62,065.21	102,939.13	93,122.00	133,389.00	40,267.00
30-110-68-21-9-800-76535	Network Software	1,943.41	.00	.00	15,714.00	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	8,238.80	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	4,009.05	.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	.00
Program 800 - Technology Totals		\$875,628.51	\$997,369.28	\$1,472,174.96	\$1,270,235.85	\$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	\$1,270,235.85	\$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	\$1,270,235.85	\$1,672,154.00	\$2,060,528.00	\$388,374.00
Sub-Function 50 - Pupil Transportation (Other)								
Level 9 - District Wide								
Program 800 - Technology								
30-110-68-50-9-800-76041	Technology - Software/Online Content	11,856.00	10,356.00	11,971.00	12,402.00	12,452.00	12,900.00	448.00
Program 800 - Technology Totals		\$11,856.00	\$10,356.00	\$11,971.00	\$12,402.00	\$12,452.00	\$12,900.00	\$448.00
Level 9 - District Wide Totals		\$11,856.00	\$10,356.00	\$11,971.00	\$12,402.00	\$12,452.00	\$12,900.00	\$448.00
Sub-Function 50 - Pupil Transportation (Other) Totals		\$11,856.00	\$10,356.00	\$11,971.00	\$12,402.00	\$12,452.00	\$12,900.00	\$448.00
Function 68 - Technology Totals		\$887,484.51	\$1,007,725.28	\$1,484,145.96	\$1,282,637.85	\$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	\$3,692,686.98	\$5,295,653.00	\$6,924,169.00	\$1,628,516.00



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G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund <b>30 - School General Fund</b>								
EXPENSE								
Locations <b>111 - Salem High School</b>								
Function <b>61 - Instruction</b>								
Sub-Function <b>10 - Classroom Instruction</b>								
Level <b>3 - Secondary</b>								
Program <b>110 - Regular Instruction</b>								
30-111-61-10-3-110-71120	Compensation-Instructional Salaries	3,500,161.37	3,532,764.95	3,859,936.59	2,941,792.59	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	19,424.30	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	5,373.00	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	13,751.15	13,163.00	13,851.00	688.00
30-111-61-10-3-110-71200	Compensation-OT	.00	402.11	1,915.56	780.24	.00	.00	.00
30-111-61-10-3-110-71520	Compensation-Substitutes	74,315.87	151,721.85	183,061.09	88,977.22	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	33,849.34	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	.00
30-111-61-10-3-110-71650	Compensation-NBC Teacher Bonus	57,500.00	52,500.00	52,500.00	36,500.00	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	.00
30-111-61-10-3-110-72100	FICA	277,927.93	278,478.80	310,312.51	230,605.80	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	323,491.53	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	132,364.47	.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	378,109.62	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	36,753.51	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	1,895.39	.00	.00	.00
30-111-61-10-3-110-72600	Unemployment Compensation	5,391.36	(409.88)	475.05	.00	.00	.00	.00
30-111-61-10-3-110-72700	Workers Compensation	25,575.00	24,786.00	21,848.28	.00	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	33,187.86	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	.00
30-111-61-10-3-110-72850	OPEB ARC	22,584.17	22,918.00	22,259.00	.00	.00	.00	.00



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G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund								
EXPENSE								
Locations 111 - Salem High School								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 3 - Secondary								
Program 110 - Regular Instruction								
30-111-61-10-3-110-73126	Repair & Maint - Athletic Equipment	3,384.12	3,606.97	3,645.00	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	95.00	350.00	350.00	.00
30-111-61-10-3-110-73161	Lease Offset	.00	.00	(4,329.60)	.00	.00	.00	.00
30-111-61-10-3-110-73165	Repair/Maint - Science	.00	880.00	298.00	787.60	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	.00
30-111-61-10-3-110-73255	Professional Development	1,501.70	5,168.19	660.34	3,132.13	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	1,000.00	.00
30-111-61-10-3-110-75527	Travel -Student Competition	200.00	7,603.06	7,999.93	5,500.00	8,000.00	8,000.00	.00
30-111-61-10-3-110-76015	Allotment	63,722.64	60,740.74	119,510.35	81,144.25	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	6,000.00	.00
30-111-61-10-3-110-76030	Athletics/Athletic Equipment <\$5,000	50.00	.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	1,990.68	2,000.00	2,000.00	.00
30-111-61-10-3-110-76075	Registration Guide	1,773.20	1,800.49	1,800.00	3,170.00	3,200.00	3,200.00	.00
30-111-61-10-3-110-76136	Fine Arts	1,544.96	1,346.20	2,046.56	1,905.03	2,056.00	2,056.00	.00
30-111-61-10-3-110-76137	Ceramics	2,663.37	3,102.83	3,347.61	2,703.49	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	1,200.00	.00
30-111-61-10-3-110-76140	Health Sciences	.00	.00	.00	6,112.41	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	7,976.19	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	2,822.58	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	11,812.72	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	8,944.48	8,975.00	13,200.00	4,225.00



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G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund								
EXPENSE								
Locations 111 - Salem High School								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 3 - Secondary								
Program 110 - Regular Instruction								
30-111-61-10-3-110-76180	Black History Month	1,813.23	1,037.03	1,497.90	2,252.99	2,500.00	2,500.00	.00
30-111-61-10-3-110-76185	Business Education	521.60	.00	562.04	569.42	570.00	570.00	.00
30-111-61-10-3-110-76190	Career Communications	1,212.58	1,147.54	1,009.24	301.94	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	4,840.58	5,232.00	5,232.00	.00
30-111-61-10-3-110-76215	Choir	2,454.38	3,210.81	3,174.31	2,202.23	3,224.00	3,224.00	.00
30-111-61-10-3-110-76231	Computer Science	.00	290.08	872.00	844.97	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	8,413.00	.00
30-111-61-10-3-110-76235	Drama	282.18	1,985.00	2,026.78	1,887.06	2,195.00	2,195.00	.00
30-111-61-10-3-110-76236	Diesel Program	911.03	967.81	1,000.00	.00	1,000.00	.00	(1,000.00)
30-111-61-10-3-110-76240	Drivers Education	300.00	.00	.00	.00	.00	.00	.00
30-111-61-10-3-110-76255	English	1,063.89	1,041.65	1,061.00	1,059.75	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	5,500.00	11,500.00	6,000.00
30-111-61-10-3-110-76270	Foreign Language	328.70	268.12	239.33	347.19	349.00	349.00	.00
30-111-61-10-3-110-76275	Freshman Transition	2,080.00	1,506.17	2,500.00	4,829.93	5,650.00	5,650.00	.00
30-111-61-10-3-110-76290	Health	401.94	313.23	425.67	.00	425.00	450.00	25.00
30-111-61-10-3-110-76295	Advanced Programs	65,937.09	89,587.75	98,799.07	2,990.52	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	324.00	.00
30-111-61-10-3-110-76345	Mathematics	531.00	769.80	793.06	786.72	799.00	799.00	.00
30-111-61-10-3-110-76360	Physical Education	708.90	777.89	700.11	.00	707.00	1,250.00	543.00
30-111-61-10-3-110-76380	Science	8,280.34	9,610.00	9,652.71	9,107.77	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	1,000.00	.00



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G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund								
EXPENSE								
Locations 111 - Salem High School								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 3 - Secondary								
Program 110 - Regular Instruction								
30-111-61-10-3-110-76386	Spirit Club	242.72	198.49	296.24	.00	300.00	.00	(300.00)
30-111-61-10-3-110-76387	Student Council	44.00	207.39	300.00	299.07	300.00	.00	(300.00)
30-111-61-10-3-110-76470	Welding	4,588.12	5,732.82	6,946.37	5,438.05	8,412.00	8,412.00	.00
30-111-61-10-3-110-76483	Yearbook	10,000.00	10,000.00	8,827.00	1,696.43	10,000.00	10,000.00	.00
30-111-61-10-3-110-76515	Software-Instructional	3,800.00	16,900.20	21,242.50	16,400.00	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	5,589.59	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	.00
30-111-61-10-3-110-78070	Inception of Lease - Capital Outlay	.00	.00	32,812.78	.00	.00	.00	.00
Program 110 - Regular Instruction Totals		\$5,557,213.53	\$5,841,742.65	\$6,332,226.66	\$4,503,478.79	\$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	459,235.97	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	69,512.74	110,486.00	97,283.00	(13,203.00)
30-111-61-10-3-120-71200	Compensation-OT	.00	40.55	50.40	18.33	.00	.00	.00
30-111-61-10-3-120-71520	Compensation-Substitutes	747.74	85.75	439.72	.00	.00	.00	.00
30-111-61-10-3-120-71665	Bonus Payments To Teachers	23,220.00	.00	26,316.00	.00	.00	.00	.00
30-111-61-10-3-120-72100	FICA	40,243.01	42,098.79	49,145.85	39,407.63	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	18,550.72	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	66,053.85	.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	82,415.79	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	6,821.32	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	945.90	.00	.00	.00



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G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund	<b>30 - School General Fund</b>							
	<b>EXPENSE</b>							
Locations	<b>111 - Salem High School</b>							
Function	<b>61 - Instruction</b>							
Sub-Function	<b>10 - Classroom Instruction</b>							
Level	<b>3 - Secondary</b>							
Program	<b>120 - Special Education</b>							
30-111-61-10-3-120-72600	Unemployment Compensation	.00	.00	41.53	.00	.00	.00	.00
30-111-61-10-3-120-72750	VRS Retiree Health Care Credit	6,425.33	6,993.08	7,647.20	6,159.58	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	.00
30-111-61-10-3-120-76431	Special Ed - General	945.89	1,560.88	1,484.15	308.78	1,600.00	1,600.00	.00
	Program <b>120 - Special Education Totals</b>	\$782,276.14	\$819,238.15	\$924,417.18	\$749,430.61	\$961,070.00	\$997,626.00	\$36,556.00
Program	<b>127 - Regional Sp Ed Program</b>							
30-111-61-10-3-127-72100	FICA	.00	15.83	.00	.00	.00	.00	.00
	Program <b>127 - Regional Sp Ed Program Totals</b>	\$0.00	\$15.83	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Program	<b>130 - Vocational</b>							
30-111-61-10-3-130-71120	Compensation-Instructional Salaries	661,339.43	645,161.00	727,698.94	604,242.53	720,458.00	779,570.00	59,112.00
30-111-61-10-3-130-71650	Compensation-NBC Teacher Bonus	.00	.00	.00	1,750.00	.00	.00	.00
30-111-61-10-3-130-71665	Bonus Payments To Teachers	18,576.00	.00	18,576.00	.00	.00	.00	.00
30-111-61-10-3-130-72100	FICA	47,549.27	45,194.26	53,010.20	42,667.98	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	54,579.02	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	41,373.67	.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	94,199.14	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	7,736.20	9,654.00	10,446.00	792.00
30-111-61-10-3-130-72510	Hybrid Disability Insurance	338.55	370.10	657.20	591.52	.00	.00	.00
30-111-61-10-3-130-72750	VRS Retiree Health Care Credit	7,956.88	7,943.51	8,744.10	6,985.75	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	.00
	Program <b>130 - Vocational Totals</b>	\$942,025.82	\$914,386.39	\$1,053,777.88	\$854,125.81	\$996,896.00	\$1,071,861.00	\$74,965.00



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G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund <b>30 - School General Fund</b>								
EXPENSE								
Locations <b>111 - Salem High School</b>								
Function <b>61 - Instruction</b>								
Sub-Function <b>10 - Classroom Instruction</b>								
Level <b>3 - Secondary</b>								
Program <b>150 - Other</b>								
30-111-61-10-3-150-71120	Compensation-Instructional Salaries	112,808.22	89,791.25	102,575.76	81,844.41	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	.00
30-111-61-10-3-150-71620	Compensation-Extracurricular Supplements	341,102.48	357,968.23	376,640.51	315,959.55	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	.00
30-111-61-10-3-150-72100	FICA	34,882.30	37,020.41	39,816.75	30,494.45	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	4,510.76	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	9,091.83	.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	3,003.57	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	1,096.68	1,423.00	1,520.00	97.00
30-111-61-10-3-150-72510	Hybrid Disability Insurance	.00	140.47	163.20	130.06	.00	.00	.00
30-111-61-10-3-150-72600	Unemployment Compensation	44.39	.00	.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	990.27	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	.00
30-111-61-10-3-150-76030	Athletics/Athletic Equipment <\$5,000	117,295.74	89,793.97	78,997.00	78,779.56	78,997.00	78,997.00	.00
Program <b>150 - Other Totals</b>		\$655,488.35	\$595,624.65	\$623,835.65	\$525,901.14	\$661,601.00	\$662,948.00	\$1,347.00
Level <b>3 - Secondary Totals</b>		\$7,937,003.84	\$8,171,007.67	\$8,934,257.37	\$6,632,936.35	\$8,769,845.00	\$9,344,546.00	\$574,701.00
Sub-Function <b>10 - Classroom Instruction Totals</b>		\$7,937,003.84	\$8,171,007.67	\$8,934,257.37	\$6,632,936.35	\$8,769,845.00	\$9,344,546.00	\$574,701.00
Sub-Function <b>21 - Student Guidance</b>								
Level <b>3 - Secondary</b>								
Program <b>110 - Regular Instruction</b>								
30-111-61-21-3-110-71124	Compensation-Guidance Counselors	249,618.96	282,281.77	303,238.75	252,371.75	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	37,060.29	46,691.00	50,004.00	3,313.00
30-111-61-21-3-110-71200	Compensation-OT	19.95	341.13	739.99	84.14	.00	.00	.00





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G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund								
EXPENSE								
Locations 111 - Salem High School								
Function 61 - Instruction								
Sub-Function 21 - Student Guidance								
Level 3 - Secondary								
Program 110 - Regular Instruction								
30-111-61-21-3-110-71665	Bonus Payments To Teachers	7,353.00	.00	7,353.00	.00	.00	.00	.00
30-111-61-21-3-110-72100	FICA	21,762.53	23,883.80	26,454.26	21,612.16	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	39,009.90	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	7,859.19	.00	19,463.00	19,463.00
30-111-61-21-3-110-72300	Group Health and Dental Insurance	25,288.90	36,444.77	40,840.33	33,900.48	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	3,778.79	4,937.00	5,231.00	294.00
30-111-61-21-3-110-72510	Hybrid Disability Insurance	234.43	134.71	143.45	112.52	.00	.00	.00
30-111-61-21-3-110-72750	VRS Retiree Health Care Credit	3,403.02	3,857.22	4,205.97	3,412.23	4,458.00	4,723.00	265.00
30-111-61-21-3-110-76285	Guidance	822.05	781.52	818.28	860.13	865.00	865.00	.00
Program 110 - Regular Instruction Totals		\$392,968.15	\$443,722.62	\$490,663.97	\$400,061.58	\$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	.00
30-111-61-21-3-120-71150	Compensation-Clerical	1,787.01	2,039.23	2,339.05	.00	.00	.00	.00
30-111-61-21-3-120-71200	Compensation-OT	1.05	17.95	38.95	.00	.00	.00	.00
30-111-61-21-3-120-71665	Bonus Payments To Teachers	387.00	.00	387.00	.00	.00	.00	.00
30-111-61-21-3-120-72100	FICA	1,145.40	1,257.04	1,392.33	.00	.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	.00
30-111-61-21-3-120-72220	VRS Hybrid Pension Contribution	861.56	495.23	527.20	.00	.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	.00
30-111-61-21-3-120-72400	VRS Group Life Insurance	198.35	224.82	245.15	.00	.00	.00	.00
30-111-61-21-3-120-72510	Hybrid Disability Insurance	12.34	7.09	7.55	.00	.00	.00	.00



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G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund								
EXPENSE								
Locations 111 - Salem High School								
Function 61 - Instruction								
Sub-Function 21 - Student Guidance								
Level 3 - Secondary								
Program 120 - Special Education								
30-111-61-21-3-120-72750	VRS Retiree Health Care Credit	179.11	203.01	221.37	.00	.00	.00	.00
30-111-61-21-3-120-76285	Guidance	43.27	41.13	43.08	.00	.00	.00	.00
Program 120 - Special Education Totals		\$20,682.55	\$23,353.82	\$25,824.45	\$0.00	\$0.00	\$0.00	\$0.00
Level 3 - Secondary Totals		\$413,650.70	\$467,076.44	\$516,488.42	\$400,061.58	\$502,628.00	\$530,372.00	\$27,744.00
Sub-Function 21 - Student Guidance Totals		\$413,650.70	\$467,076.44	\$516,488.42	\$400,061.58	\$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	91,753.30	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	19,423.95	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	.00
30-111-61-32-3-110-71650	Compensation-NBC Teacher Bonus	5,000.00	5,000.00	5,000.00	4,250.00	.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	.00
30-111-61-32-3-110-72100	FICA	8,840.67	8,894.12	9,971.53	7,885.97	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	14,318.77	23,583.00	17,688.00	(5,895.00)
30-111-61-32-3-110-72220	VRS Hybrid Pension Contribution	3,194.61	3,493.00	4,102.14	3,040.87	.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	22,401.00	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	1,399.64	1,901.00	2,037.00	136.00
30-111-61-32-3-110-72510	Hybrid Disability Insurance	45.71	50.00	58.70	43.55	.00	.00	.00
30-111-61-32-3-110-72750	VRS Retiree Health Care Credit	1,469.67	1,568.00	1,697.20	1,263.85	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	.00
30-111-61-32-3-110-76155	Audio Visual Media	2,159.21	2,160.00	2,170.94	.00	.00	.00	.00



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G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund								
EXPENSE								
Locations 111 - Salem High School								
Function 61 - Instruction								
Sub-Function 32 - Instr. Sup. - Media Services								
Level 3 - Secondary								
Program 110 - Regular Instruction								
30-111-61-32-3-110-76325	Library Books and Supplies	8,966.78	9,245.81	10,012.00	15,592.33	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	.00
Program 110 - Regular Instruction Totals		\$202,716.55	\$211,153.18	\$234,048.27	\$181,373.23	\$221,527.00	\$239,768.00	\$18,241.00
Level 3 - Secondary Totals		\$202,716.55	\$211,153.18	\$234,048.27	\$181,373.23	\$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	\$181,373.23	\$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	100,102.02	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	186,339.03	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	143,330.63	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	691.28	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	.00
30-111-61-41-3-110-71665	Bonus Payments To Teachers	13,158.00	.00	13,158.00	.00	.00	.00	.00
30-111-61-41-3-110-72100	FICA	33,350.50	36,823.63	40,884.13	31,555.60	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	49,923.44	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	20,737.99	.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	58,115.19	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	5,697.01	7,292.00	7,781.00	489.00
30-111-61-41-3-110-72510	Hybrid Disability Insurance	158.15	151.94	147.36	296.97	.00	.00	.00
30-111-61-41-3-110-72750	VRS Retiree Health Care Credit	5,383.15	6,122.85	6,557.04	5,144.41	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	.00



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G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund								
EXPENSE								
Locations 111 - Salem High School								
Function 61 - Instruction								
Sub-Function 41 - Admin. Principals Office								
Level 3 - Secondary								
Program 110 - Regular Instruction								
30-111-61-41-3-110-73160	Repair/Maint - School Office Equipment	.00	.00	.00	203.65	.00	.00	.00
30-111-61-41-3-110-75201	Postage-Student Mailings	3,870.30	2,776.78	4,299.89	3,079.72	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	2,221.54	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	1,600.00	2,574.00	2,574.00	.00
30-111-61-41-3-110-76230	Commencement	12,092.65	8,854.29	10,863.39	1,863.66	8,850.00	11,850.00	3,000.00
Program 110 - Regular Instruction Totals		\$671,349.32	\$721,307.78	\$792,442.70	\$610,902.14	\$775,262.00	\$824,543.00	\$49,281.00
Level 3 - Secondary Totals		\$671,349.32	\$721,307.78	\$792,442.70	\$610,902.14	\$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	\$610,902.14	\$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	\$7,825,273.30	\$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								
30-111-62-9-222-76100	Supplies - Nursing	425.39	543.36	552.74	390.28	556.00	556.00	.00
Program 222 - Health Services Totals		\$425.39	\$543.36	\$552.74	\$390.28	\$556.00	\$556.00	\$0.00
Level 9 - District Wide Totals		\$425.39	\$543.36	\$552.74	\$390.28	\$556.00	\$556.00	\$0.00
Sub-Function 62 - Admin, Attend. & Health Totals		\$425.39	\$543.36	\$552.74	\$390.28	\$556.00	\$556.00	\$0.00
Function 62 - Administration, Attend. & Health Totals		\$425.39	\$543.36	\$552.74	\$390.28	\$556.00	\$556.00	\$0.00
Function 64 - Operation & Maintenance								
Sub-Function 64 - Operation & Maintenance								
Level 9 - District Wide								
Program 420 - Building Services								
30-111-64-9-420-71190	Compensation-Custodians	226,383.24	268,533.50	269,488.93	241,888.94	377,154.00	403,354.00	26,200.00
30-111-64-9-420-71200	Compensation-OT	23,429.86	31,196.44	35,759.56	14,407.47	15,000.00	25,000.00	10,000.00
30-111-64-9-420-71520	Compensation-Substitutes	4,460.03	3,667.04	6,955.20	3,895.03	7,000.00	7,000.00	.00
30-111-64-9-420-71665	Bonus Payments To Teachers	16,254.00	.00	13,158.00	.00	.00	.00	.00



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G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund <b>30 - School General Fund</b>								
EXPENSE								
Locations <b>111 - Salem High School</b>								
Function <b>64 - Operation &amp; Maintenance</b>								
Sub-Function <b>64 - Operation &amp; Maintenance</b>								
Level <b>9 - District Wide</b>								
Program <b>420 - Building Services</b>								
30-111-64-64-9-420-72100	FICA	19,107.12	22,543.88	23,845.21	18,842.92	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	6,652.92	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	3,453.63	.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	39,632.24	87,217.00	87,217.00	.00
30-111-64-64-9-420-72400	VRS Group Life Insurance	2,871.56	3,321.75	3,348.91	3,199.87	5,054.00	5,405.00	351.00
30-111-64-64-9-420-72510	Hybrid Disability Insurance	598.89	898.98	878.13	949.82	.00	.00	.00
30-111-64-64-9-420-72600	Unemployment Compensation	65.04	.00	.00	.00	.00	.00	.00
30-111-64-64-9-420-72700	Workers Compensation	3,016.00	2,923.00	1,491.35	.00	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	2,688.16	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	.00
30-111-64-64-9-420-72850	OPEB ARC	1,613.16	2,575.00	1,519.00	.00	.00	.00	.00
30-111-64-64-9-420-73180	Repair/Maint - Other Contracted	104,678.16	288,493.08	118,520.76	61,614.62	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	196,393.90	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	4,849.90	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	255,699.54	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	46,960.36	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	46,239.08	65,000.00	65,000.00	.00
30-111-64-64-9-420-75529	Travel-Itinerant	65.10	.00	.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	.00	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	35,999.40	25,000.00	25,000.00	.00
Program <b>420 - Building Services Totals</b>		\$954,653.90	\$1,315,617.90	\$1,230,368.81	\$983,367.80	\$1,202,542.00	\$1,253,642.00	\$51,100.00



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G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund								
EXPENSE								
Locations 111 - Salem High School								
Function 64 - Operation & Maintenance								
Sub-Function 64 - Operation & Maintenance								
Level 9 - District Wide								
Program 430 - Grounds Services								
30-111-64-64-9-430-74910	Grounds Maintenance-City	25,812.54	44,016.33	45,398.17	45,087.32	46,135.00	46,515.00	380.00
Program 430 - Grounds Services Totals		\$25,812.54	\$44,016.33	\$45,398.17	\$45,087.32	\$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	.00
30-111-64-64-9-460-72100	FICA	52.34	.00	.00	.00	.00	.00	.00
Program 460 - Security Services Totals		\$736.59	\$0.00	\$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	\$1,028,455.12	\$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	\$1,028,455.12	\$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	\$1,028,455.12	\$1,248,677.00	\$1,300,157.00	\$51,480.00
Function 68 - Technology								
Sub-Function 10 - Classroom Instruction								
Level 9 - District Wide								
Program 800 - Technology								
30-111-68-10-9-800-71139	Compensation-ITRT	36,507.15	44,718.84	37,359.00	34,203.24	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	.00
30-111-68-10-9-800-72100	FICA	2,831.32	3,401.32	2,851.10	2,618.04	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	5,541.68	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	3,398.22	4,971.00	4,971.00	.00
30-111-68-10-9-800-72400	VRS Group Life Insurance	482.55	506.50	584.98	446.79	585.00	618.00	33.00
30-111-68-10-9-800-72750	VRS Retiree Health Care Credit	435.68	457.40	528.22	403.44	528.00	558.00	30.00
30-111-68-10-9-800-76305	ITRT	900.10	910.18	855.77	899.87	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	13,053.82	4,050.00	4,050.00	.00





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G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund								
EXPENSE								
Locations 111 - Salem High School								
Function 68 - Technology								
Sub-Function 10 - Classroom Instruction								
Level 9 - District Wide								
Program 800 - Technology								
30-111-68-10-9-800-78050	Technology Addl VPSA Eligible	450,410.27	200,064.95	60,524.14	228,013.00	90,750.00	180,000.00	89,250.00
	Program 800 - Technology Totals	\$507,921.09	\$265,692.21	\$149,556.65	\$288,578.10	\$156,039.00	\$248,409.00	\$92,370.00
	Level 9 - District Wide Totals	\$507,921.09	\$265,692.21	\$149,556.65	\$288,578.10	\$156,039.00	\$248,409.00	\$92,370.00
	Sub-Function 10 - Classroom Instruction Totals	\$507,921.09	\$265,692.21	\$149,556.65	\$288,578.10	\$156,039.00	\$248,409.00	\$92,370.00
	Function 68 - Technology Totals	\$507,921.09	\$265,692.21	\$149,556.65	\$288,578.10	\$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	\$9,142,696.80	\$11,674,534.00	\$12,488,351.00	\$813,817.00
Locations 112 - Andrew Lewis Middle School								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 4 - Middle								
Program 110 - Regular Instruction								
30-112-61-10-4-110-71120	Compensation-Instructional Salaries	3,051,167.88	3,135,730.19	3,088,918.54	2,394,223.99	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	65,565.48	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	4,833.00	6,750.00	6,750.00	.00
30-112-61-10-4-110-71200	Compensation-OT	206.66	191.73	595.56	44.32	.00	.00	.00
30-112-61-10-4-110-71520	Compensation-Substitutes	66,349.11	89,335.98	122,345.28	59,196.24	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	27,859.56	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	4,250.00	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	.00
30-112-61-10-4-110-72100	FICA	242,842.45	245,342.27	248,705.98	187,728.75	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	307,337.71	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	73,905.91	.00	164,781.00	164,781.00



# FY 25 Operating Budget for Approval

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund								
EXPENSE								
Locations 112 - Andrew Lewis Middle School								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 4 - Middle								
Program 110 - Regular Instruction								
30-112-61-10-4-110-72300	Group Health and Dental Insurance	366,324.32	375,817.70	401,989.02	302,353.24	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	30,126.47	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	1,074.03	.00	.00	.00
30-112-61-10-4-110-72600	Unemployment Compensation	150.88	.00	.00	.00	.00	.00	.00
30-112-61-10-4-110-72700	Workers Compensation	17,783.00	17,234.00	14,913.50	.00	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	27,203.74	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	.00
30-112-61-10-4-110-72850	OPEB ARC	17,122.49	15,064.00	15,193.00	.00	.00	.00	.00
30-112-61-10-4-110-73037	Contractual Services - Other	2,070.00	.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	3,137.00	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	3,000.00	.00
30-112-61-10-4-110-73140	Repair/Maint - Business Ed	217.72	240.32	234.47	239.97	240.00	.00	(240.00)
30-112-61-10-4-110-73145	Repair/Maint - Family and Consumer Science	198.40	59.08	83.93	348.34	706.00	706.00	.00
30-112-61-10-4-110-73148	Repair & Maint - Foreign Language Dept	327.26	318.65	320.89	325.58	338.00	.00	(338.00)
30-112-61-10-4-110-73150	Repair/Maint - Math	1,949.84	1,963.25	1,959.98	1,937.74	1,964.00	.00	(1,964.00)
30-112-61-10-4-110-73154	Repair & Maint - PE Equipment	280.00	.00	209.49	279.15	280.00	.00	(280.00)
30-112-61-10-4-110-73155	Repair/Maint - Piano	275.28	280.00	61.00	.00	280.00	280.00	.00
30-112-61-10-4-110-73165	Repair/Maint - Science	2,329.35	539.68	.00	2,384.76	2,385.00	.00	(2,385.00)
30-112-61-10-4-110-73175	Repair/Maint- Computer	197.50	340.90	244.97	225.73	270.00	.00	(270.00)
30-112-61-10-4-110-73255	Professional Development	199.00	199.40	49.99	125.00	200.00	200.00	.00
30-112-61-10-4-110-76010	Agenda Books	2,541.60	1,850.88	3,264.31	568.32	3,394.00	3,394.00	.00



# FY 25 Operating Budget for Approval

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund <b>30 - School General Fund</b>								
EXPENSE								
Locations <b>112 - Andrew Lewis Middle School</b>								
Function <b>61 - Instruction</b>								
Sub-Function <b>10 - Classroom Instruction</b>								
Level <b>4 - Middle</b>								
Program <b>110 - Regular Instruction</b>								
30-112-61-10-4-110-76015	Allotment	28,567.13	36,889.19	36,899.31	29,069.68	43,708.00	44,800.00	1,092.00
30-112-61-10-4-110-76045	Furniture and Equip <\$5,000	970.07	2,920.45	8,162.57	1,435.68	4,127.00	4,127.00	.00
30-112-61-10-4-110-76075	Registration Guide	.00	.00	299.59	.00	300.00	300.00	.00
30-112-61-10-4-110-76085	School Improvement	39.48	84.72	100.00	100.00	100.00	100.00	.00
30-112-61-10-4-110-76090	Student Recognition	1,347.21	524.29	843.00	4,716.19	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	3,000.79	3,000.00	3,000.00	.00
30-112-61-10-4-110-76170	Band	1,591.34	25,077.45	12,090.09	6,934.50	7,000.00	7,000.00	.00
30-112-61-10-4-110-76185	Business Education	1,251.00	1,258.21	1,260.74	1,259.72	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	2,016.24	1,940.00	1,940.00	.00
30-112-61-10-4-110-76235	Drama	.00	.00	.00	383.61	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	3,930.20	5,000.00	6,000.00	1,000.00
30-112-61-10-4-110-76270	Foreign Language	174.35	184.84	193.37	197.00	194.00	472.00	278.00
30-112-61-10-4-110-76290	Health	461.77	739.30	519.62	99.89	486.00	486.00	.00
30-112-61-10-4-110-76300	Intro to Computers	825.09	796.68	839.00	836.68	839.00	839.00	.00
30-112-61-10-4-110-76320	Language Arts	4,141.82	3,544.71	4,434.94	3,119.04	4,442.00	4,442.00	.00
30-112-61-10-4-110-76345	Mathematics	1,208.05	1,238.27	1,244.71	1,247.89	1,248.00	2,812.00	1,564.00
30-112-61-10-4-110-76360	Physical Education	560.00	826.85	559.34	888.28	560.00	840.00	280.00
30-112-61-10-4-110-76380	Science	1,703.67	1,405.59	4,182.46	1,869.69	2,000.00	3,800.00	1,800.00
30-112-61-10-4-110-76385	Social Studies	.00	762.98	711.14	1,050.53	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	6,396.66	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	12,399.34	12,400.00	10,470.00	(1,930.00)



# FY 25 Operating Budget for Approval

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G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund								
EXPENSE								
Locations 112 - Andrew Lewis Middle School								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 4 - Middle								
Program 110 - Regular Instruction								
30-112-61-10-4-110-76530	Computer Supplies	3,572.32	4,036.78	4,895.91	3,992.61	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	\$3,583,218.25	\$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	221,948.19	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	73,790.39	106,229.00	162,155.00	55,926.00
30-112-61-10-4-120-71520	Compensation-Substitutes	.00	686.00	6,236.32	1,235.19	.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	.00
30-112-61-10-4-120-71665	Bonus Payments To Teachers	10,836.00	.00	20,124.00	.00	.00	.00	.00
30-112-61-10-4-120-72100	FICA	24,680.57	26,186.17	28,202.57	22,273.52	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	13,794.40	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	30,849.21	.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	47,115.26	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	3,599.45	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	441.77	.00	.00	.00
30-112-61-10-4-120-72600	Unemployment Compensation	1,094.16	.00	.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	3,250.22	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	.00
30-112-61-10-4-120-76390	Sp Ed LD	1,056.98	1,057.14	1,034.41	1,552.39	1,060.00	2,005.00	945.00
30-112-61-10-4-120-76405	Sp Ed EMH	262.30	221.93	264.91	65.79	265.00	.00	(265.00)
30-112-61-10-4-120-76410	Sp Ed ID	149.70	149.25	279.94	101.21	150.00	.00	(150.00)
30-112-61-10-4-120-76415	Sp Ed BD	510.35	493.88	425.00	94.33	530.00	.00	(530.00)



# FY 25 Operating Budget for Approval

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund <b>30 - School General Fund</b>								
EXPENSE								
Locations <b>112 - Andrew Lewis Middle School</b>								
Function <b>61 - Instruction</b>								
Sub-Function <b>10 - Classroom Instruction</b>								
Level <b>4 - Middle</b>								
Program <b>120 - Special Education</b>								
30-112-61-10-4-120-76431	Special Ed - General	.00	.02	.00	.00	.00	.00	.00
Program <b>120 - Special Education Totals</b>		\$493,365.21	\$497,891.75	\$520,573.36	\$420,111.32	\$562,357.00	\$808,333.00	\$245,976.00
Program <b>130 - Vocational</b>								
30-112-61-10-4-130-71120	Compensation-Instructional Salaries	240,813.29	275,927.00	307,324.87	223,735.26	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	.00
30-112-61-10-4-130-72100	FICA	17,767.57	20,192.35	22,911.35	16,386.75	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	34,236.88	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	22,191.84	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	2,760.41	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	2,492.66	3,324.00	3,580.00	256.00
Program <b>130 - Vocational Totals</b>		\$334,039.31	\$372,266.83	\$422,809.06	\$301,803.80	\$381,255.00	\$408,056.00	\$26,801.00
Program <b>140 - Gifted</b>								
30-112-61-10-4-140-72100	FICA	.00	.00	7.23	.00	.00	.00	.00
Program <b>140 - Gifted Totals</b>		\$0.00	\$0.00	\$7.23	\$0.00	\$0.00	\$0.00	\$0.00
Program <b>150 - Other</b>								
30-112-61-10-4-150-71200	Compensation-OT	.00	184.16	.00	.00	.00	.00	.00
30-112-61-10-4-150-71620	Compensation-Extracurricular Supplements	145,930.34	154,571.32	163,780.36	132,419.42	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	10,243.03	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	7,156.71	7,200.00	7,200.00	.00
Program <b>150 - Other Totals</b>		\$163,079.77	\$171,832.99	\$185,112.07	\$149,819.16	\$198,329.00	\$198,131.00	(\$198.00)
Level <b>4 - Middle Totals</b>		\$5,659,940.68	\$5,813,348.05	\$5,936,382.56	\$4,454,952.53	\$6,004,700.00	\$6,537,428.00	\$532,728.00
Sub-Function <b>10 - Classroom Instruction Totals</b>		\$5,659,940.68	\$5,813,348.05	\$5,936,382.56	\$4,454,952.53	\$6,004,700.00	\$6,537,428.00	\$532,728.00



# FY 25 Operating Budget for Approval

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund <b>30 - School General Fund</b>								
EXPENSE								
Locations <b>112 - Andrew Lewis Middle School</b>								
Function <b>61 - Instruction</b>								
Sub-Function <b>21 - Student Guidance</b>								
Level <b>4 - Middle</b>								
Program <b>110 - Regular Instruction</b>								
30-112-61-21-4-110-71124	Compensation-Guidance Counselors	197,543.08	198,772.92	222,160.69	154,410.68	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	32,198.94	48,580.00	44,240.00	(4,340.00)
30-112-61-21-4-110-71200	Compensation-OT	593.56	267.12	407.71	338.76	.00	.00	.00
30-112-61-21-4-110-71665	Bonus Payments To Teachers	5,882.40	.00	5,882.40	.00	.00	.00	.00
30-112-61-21-4-110-72100	FICA	17,731.06	17,848.45	21,019.79	14,016.19	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	18,669.61	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	12,669.15	.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	28,871.06	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	2,526.69	3,795.00	3,592.00	(203.00)
30-112-61-21-4-110-72510	Hybrid Disability Insurance	168.01	179.21	206.00	181.37	.00	.00	.00
30-112-61-21-4-110-72750	VRS Retiree Health Care Credit	2,848.30	3,041.67	3,255.42	2,281.58	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	.00
30-112-61-21-4-110-76195	Career Education	436.18	441.75	436.18	465.00	465.00	.00	(465.00)
30-112-61-21-4-110-76285	Guidance	384.32	659.85	383.37	705.27	406.00	871.00	465.00
Program <b>110 - Regular Instruction Totals</b>		\$342,515.22	\$344,259.06	\$400,314.37	\$267,334.30	\$392,857.00	\$373,621.00	(\$19,236.00)
Program <b>120 - Special Education</b>								
30-112-61-21-4-120-71124	Compensation-Guidance Counselors	10,397.00	10,461.73	11,692.67	.00	.00	.00	.00
30-112-61-21-4-120-71150	Compensation-Clerical	1,997.43	2,175.00	2,444.56	.00	.00	.00	.00
30-112-61-21-4-120-71200	Compensation-OT	31.24	14.06	21.46	.00	.00	.00	.00
30-112-61-21-4-120-71665	Bonus Payments To Teachers	309.60	.00	309.60	.00	.00	.00	.00
30-112-61-21-4-120-72100	FICA	933.21	939.39	1,106.31	.00	.00	.00	.00



# FY 25 Operating Budget for Approval

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund								
EXPENSE								
Locations 112 - Andrew Lewis Middle School								
Function 61 - Instruction								
Sub-Function 21 - Student Guidance								
Level 4 - Middle								
Program 120 - Special Education								
30-112-61-21-4-120-72210	VRS Pension Contribution	1,441.63	1,540.43	1,596.43	.00	.00	.00	.00
30-112-61-21-4-120-72220	VRS Hybrid Pension Contribution	617.54	658.48	756.98	.00	.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	.00
30-112-61-21-4-120-72400	VRS Group Life Insurance	166.02	177.29	189.75	.00	.00	.00	.00
30-112-61-21-4-120-72510	Hybrid Disability Insurance	8.84	9.43	10.84	.00	.00	.00	.00
30-112-61-21-4-120-72750	VRS Retiree Health Care Credit	149.91	160.09	171.34	.00	.00	.00	.00
30-112-61-21-4-120-72800	Termination Pay for Vac/Sick Leave	.00	.00	627.11	.00	.00	.00	.00
30-112-61-21-4-120-76195	Career Education	22.96	23.25	22.95	.00	.00	.00	.00
30-112-61-21-4-120-76285	Guidance	20.23	34.73	20.18	.00	.00	.00	.00
Program 120 - Special Education Totals		\$18,027.11	\$18,118.90	\$21,069.18	\$0.00	\$0.00	\$0.00	\$0.00
Level 4 - Middle Totals		\$360,542.33	\$362,377.96	\$421,383.55	\$267,334.30	\$392,857.00	\$373,621.00	(\$19,236.00)
Sub-Function 21 - Student Guidance Totals		\$360,542.33	\$362,377.96	\$421,383.55	\$267,334.30	\$392,857.00	\$373,621.00	(\$19,236.00)
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	54,661.62	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	42,251.95	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	.00
30-112-61-32-4-110-71520	Compensation-Substitutes	.00	91.88	.00	.00	.00	.00	.00
30-112-61-32-4-110-71650	Compensation-NBC Teacher Bonus	.00	.00	5,000.00	4,250.00	.00	.00	.00
30-112-61-32-4-110-71665	Bonus Payments To Teachers	3,096.00	.00	3,096.00	.00	.00	.00	.00
30-112-61-32-4-110-72100	FICA	7,187.12	7,752.52	9,924.86	7,694.12	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	15,064.90	20,288.00	21,875.00	1,587.00





# FY 25 Operating Budget for Approval

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G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund								
EXPENSE								
Locations 112 - Andrew Lewis Middle School								
Function 61 - Instruction								
Sub-Function 32 - Instr. Sup. - Media Services								
Level 4 - Middle								
Program 110 - Regular Instruction								
30-112-61-32-4-110-72300	Group Health and Dental Insurance	14,094.24	15,649.12	8,707.28	6,796.44	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	1,214.58	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	1,096.78	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	1,994.26	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	2,730.90	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	6,716.87	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	2,482.70	2,500.00	.00	(2,500.00)
30-112-61-32-4-110-76355	Periodicals	55.00	500.00	428.52	247.72	500.00	.00	(500.00)
Program 110 - Regular Instruction Totals		\$159,497.82	\$165,706.66	\$187,242.93	\$147,202.84	\$185,384.00	\$197,768.00	\$12,384.00
Level 4 - Middle Totals		\$159,497.82	\$165,706.66	\$187,242.93	\$147,202.84	\$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	\$147,202.84	\$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	93,104.76	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	125,599.02	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	65,383.68	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	2,661.55	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	5,638.94	.00	.00	.00
30-112-61-41-4-110-71665	Bonus Payments To Teachers	7,740.00	.00	7,740.00	.00	.00	.00	.00
30-112-61-41-4-110-72100	FICA	26,352.76	28,287.45	30,947.59	22,284.15	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	40,773.85	64,561.00	45,653.00	(18,908.00)



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G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund								
EXPENSE								
Locations 112 - Andrew Lewis Middle School								
Function 61 - Instruction								
Sub-Function 41 - Admin. Principals Office								
Level 4 - Middle								
Program 110 - Regular Instruction								
30-112-61-41-4-110-72220	VRS Hybrid Pension Contribution	6,312.54	6,941.76	7,839.48	6,352.78	.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	25,776.53	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	3,799.67	5,205.00	5,258.00	53.00
30-112-61-41-4-110-72510	Hybrid Disability Insurance	90.36	99.36	112.32	90.96	.00	.00	.00
30-112-61-41-4-110-72750	VRS Retiree Health Care Credit	4,273.20	4,567.32	4,700.28	3,431.07	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	1,974.94	.00	.00	.00
30-112-61-41-4-110-73160	Repair/Maint - School Office Equipment	4,554.90	5,361.30	5,559.09	5,825.65	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	.00
30-112-61-41-4-110-75200	Postage	750.00	996.21	1,003.88	959.92	1,000.00	1,750.00	750.00
30-112-61-41-4-110-75521	Travel-Principals	742.00	800.41	533.43	448.05	1,000.00	1,000.00	.00
30-112-61-41-4-110-75803	Dues-Accreditation	650.98	536.00	736.00	200.00	1,000.00	1,000.00	.00
30-112-61-41-4-110-78070	Inception of Lease - Capital Outlay	.00	.00	22,494.22	.00	.00	.00	.00
Program 110 - Regular Instruction Totals		\$505,405.21	\$537,120.96	\$589,893.86	\$404,305.52	\$538,326.00	\$550,755.00	\$12,429.00
Level 4 - Middle Totals		\$505,405.21	\$537,120.96	\$589,893.86	\$404,305.52	\$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	\$404,305.52	\$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	\$5,273,795.19	\$7,121,267.00	\$7,659,572.00	\$538,305.00



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G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund								
EXPENSE								
Locations 112 - Andrew Lewis Middle School								
Function 62 - Administration, Attend. & Health								
Sub-Function 62 - Admin, Attend. & Health								
Level 9 - District Wide								
Program 222 - Health Services								
30-112-62-9-222-76100	Supplies - Nursing	629.67	626.50	629.28	614.35	630.00	630.00	.00
	Program 222 - Health Services Totals	\$629.67	\$626.50	\$629.28	\$614.35	\$630.00	\$630.00	\$0.00
	Level 9 - District Wide Totals	\$629.67	\$626.50	\$629.28	\$614.35	\$630.00	\$630.00	\$0.00
	Sub-Function 62 - Admin, Attend. & Health Totals	\$629.67	\$626.50	\$629.28	\$614.35	\$630.00	\$630.00	\$0.00
	Function 62 - Administration, Attend. & Health Totals	\$629.67	\$626.50	\$629.28	\$614.35	\$630.00	\$630.00	\$0.00
Function 64 - Operation & Maintenance								
Sub-Function 64 - Operation & Maintenance								
Level 9 - District Wide								
Program 420 - Building Services								
30-112-64-64-9-420-71190	Compensation-Custodians	250,772.75	236,784.90	311,773.78	247,091.62	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	8,982.79	9,000.00	12,000.00	3,000.00
30-112-64-64-9-420-71520	Compensation-Substitutes	5,329.20	357.76	.00	.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	.00
30-112-64-64-9-420-72100	FICA	20,664.22	18,574.45	24,958.02	18,972.58	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	7,601.91	14,137.00	14,523.00	386.00
30-112-64-64-9-420-72220	VRS Hybrid Pension Contribution	2,834.39	1,944.86	4,392.25	2,651.38	.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	51,500.59	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	3,297.57	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	812.22	.00	.00	.00
30-112-64-64-9-420-72700	Workers Compensation	2,262.00	2,192.00	1,739.91	.00	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	2,771.24	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	.00
30-112-64-64-9-420-72850	OPEB ARC	1,843.61	1,287.00	1,773.00	.00	.00	.00	.00



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G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund								
EXPENSE								
Locations 112 - Andrew Lewis Middle School								
Function 64 - Operation & Maintenance								
Sub-Function 64 - Operation & Maintenance								
Level 9 - District Wide								
Program 420 - Building Services								
30-112-64-64-9-420-73180	Repair/Maint - Other Contracted	13,483.97	15,334.94	25,152.25	19,071.29	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	2,465.50	.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	74,999.01	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	5,458.91	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	3,409.69	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	153,357.28	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	19,851.16	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	25,039.49	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	.00	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	33,386.21	17,000.00	17,000.00	.00
Program 420 - Building Services Totals		\$714,481.26	\$726,905.30	\$933,525.43	\$680,720.44	\$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	8,393.45	11,565.00	11,565.00	.00
Program 430 - Grounds Services Totals		\$8,788.44	\$11,672.56	\$10,063.65	\$8,393.45	\$11,565.00	\$11,565.00	\$0.00
Level 9 - District Wide Totals		\$723,269.70	\$738,577.86	\$943,589.08	\$689,113.89	\$903,275.00	\$955,825.00	\$52,550.00
Sub-Function 64 - Operation & Maintenance Totals		\$723,269.70	\$738,577.86	\$943,589.08	\$689,113.89	\$903,275.00	\$955,825.00	\$52,550.00
Function 64 - Operation & Maintenance Totals		\$723,269.70	\$738,577.86	\$943,589.08	\$689,113.89	\$903,275.00	\$955,825.00	\$52,550.00
Function 68 - Technology								
Sub-Function 10 - Classroom Instruction								
Level 9 - District Wide								
Program 800 - Technology								
30-112-68-10-9-800-71139	Compensation-ITRT	36,507.15	44,718.84	37,359.00	34,203.24	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	.00
30-112-68-10-9-800-72100	FICA	2,831.52	3,401.55	2,969.73	2,618.16	3,427.00	3,528.00	101.00



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G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund <b>30 - School General Fund</b>								
EXPENSE								
Locations <b>112 - Andrew Lewis Middle School</b>								
Function <b>68 - Technology</b>								
Sub-Function <b>10 - Classroom Instruction</b>								
Level <b>9 - District Wide</b>								
Program <b>800 - Technology</b>								
30-112-68-10-9-800-72210	VRS Pension Contribution	5,985.04	6,282.40	7,256.15	5,541.76	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	3,398.22	4,971.00	4,971.00	.00
30-112-68-10-9-800-72400	VRS Group Life Insurance	482.55	506.50	585.09	446.79	600.00	618.00	18.00
30-112-68-10-9-800-72750	VRS Retiree Health Care Credit	435.78	457.40	528.33	403.49	542.00	558.00	16.00
30-112-68-10-9-800-76305	ITRT	1,445.00	1,443.60	1,440.08	538.82	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	62,888.32	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	2,463.00	63,750.00	.00	(63,750.00)
Program <b>800 - Technology Totals</b>		\$114,171.33	\$93,981.88	\$119,939.35	\$112,501.80	\$131,079.00	\$69,010.00	(\$62,069.00)
Level <b>9 - District Wide Totals</b>		\$114,171.33	\$93,981.88	\$119,939.35	\$112,501.80	\$131,079.00	\$69,010.00	(\$62,069.00)
Sub-Function <b>10 - Classroom Instruction Totals</b>		\$114,171.33	\$93,981.88	\$119,939.35	\$112,501.80	\$131,079.00	\$69,010.00	(\$62,069.00)
Function <b>68 - Technology Totals</b>		\$114,171.33	\$93,981.88	\$119,939.35	\$112,501.80	\$131,079.00	\$69,010.00	(\$62,069.00)
Locations <b>112 - Andrew Lewis Middle School Totals</b>		\$7,523,456.74	\$7,711,739.87	\$8,199,060.61	\$6,076,025.23	\$8,156,251.00	\$8,685,037.00	\$528,786.00
Locations <b>113 - Carver Elementary</b>								
Function <b>61 - Instruction</b>								
Sub-Function <b>10 - Classroom Instruction</b>								
Level <b>2 - Elementary</b>								
Program <b>110 - Regular Instruction</b>								
30-113-61-10-2-110-71120	Compensation-Instructional Salaries	1,630,740.38	1,756,086.78	1,793,339.45	1,261,144.05	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	127,031.11	155,349.00	188,723.00	33,374.00
30-113-61-10-2-110-71200	Compensation-OT	.00	.00	7.14	7.17	500.00	500.00	.00
30-113-61-10-2-110-71520	Compensation-Substitutes	37,893.72	47,674.77	83,609.92	62,160.80	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	3,199.38	20,928.00	39,449.00	18,521.00



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G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund								
EXPENSE								
Locations 113 - Carver Elementary								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 2 - Elementary								
Program 110 - Regular Instruction								
30-113-61-10-2-110-71650	Compensation-NBC Teacher Bonus	20,000.00	20,000.00	20,000.00	12,750.00	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	.00
30-113-61-10-2-110-72100	FICA	129,657.68	138,770.03	150,220.55	106,224.24	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	137,688.33	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	73,060.21	.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	204,096.09	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	17,113.01	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	1,046.25	.00	.00	.00
30-113-61-10-2-110-72600	Unemployment Compensation	3,028.42	.00	.00	.00	.00	.00	.00
30-113-61-10-2-110-72700	Workers Compensation	10,092.00	9,780.00	9,350.77	.00	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	15,442.52	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	.00
30-113-61-10-2-110-72850	OPEB ARC	10,197.45	9,656.00	9,526.00	.00	.00	.00	.00
30-113-61-10-2-110-73153	Repair & Maint - Music Dept	128.16	.00	.00	.00	200.00	175.00	(25.00)
30-113-61-10-2-110-76010	Agenda Books	897.75	897.75	1,030.75	1,200.66	900.00	900.00	.00
30-113-61-10-2-110-76015	Allotment	15,730.64	19,154.65	22,762.23	19,904.75	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	4,731.26	12,128.00	6,556.00	(5,572.00)
30-113-61-10-2-110-76085	School Improvement	82.15	.00	29.71	196.75	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	283.53	700.00	4,500.00	3,800.00
30-113-61-10-2-110-76350	Music	.00	.00	.00	120.90	99.00	125.00	26.00
30-113-61-10-2-110-76360	Physical Education	373.48	278.55	91.96	425.16	416.00	650.00	234.00



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Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund <b>30 - School General Fund</b>								
EXPENSE								
Locations <b>113 - Carver Elementary</b>								
Function <b>61 - Instruction</b>								
Sub-Function <b>10 - Classroom Instruction</b>								
Level <b>2 - Elementary</b>								
Program <b>110 - Regular Instruction</b>								
30-113-61-10-2-110-76365	Reading	.00	.00	103.75	72.56	287.00	529.00	242.00
30-113-61-10-2-110-76485	Supplies - Kindergarten	2,034.91	699.36	1,480.47	858.18	385.00	692.00	307.00
30-113-61-10-2-110-76490	Supplies - First Grade	1,116.23	269.39	438.70	1,237.01	640.00	868.00	228.00
30-113-61-10-2-110-76495	Supplies - Second Grade	1,451.47	311.32	670.30	248.91	694.00	514.00	(180.00)
30-113-61-10-2-110-76500	Supplies - Third Grade	541.68	361.04	104.03	482.08	378.00	1,100.00	722.00
30-113-61-10-2-110-76505	Supplies - Fourth Grade	475.32	139.90	220.28	765.83	932.00	718.00	(214.00)
30-113-61-10-2-110-76510	Supplies - Fifth Grade	660.71	29.98	170.91	507.83	255.00	637.00	382.00
Program <b>110 - Regular Instruction Totals</b>		\$2,578,380.57	\$2,718,397.14	\$2,936,630.03	\$2,051,998.57	\$2,837,776.00	\$2,782,520.00	(\$55,256.00)
Program <b>120 - Special Education</b>								
30-113-61-10-2-120-71120	Compensation-Instructional Salaries	148,237.09	166,458.08	172,300.54	139,322.58	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	32,027.88	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	858.54	.00	.00	.00
30-113-61-10-2-120-71665	Bonus Payments To Teachers	6,192.00	.00	4,644.00	.00	.00	.00	.00
30-113-61-10-2-120-72100	FICA	12,317.93	13,144.36	16,036.86	12,607.73	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	7,569.40	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	19,251.19	.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	22,060.94	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	2,162.37	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	275.68	.00	.00	.00
30-113-61-10-2-120-72600	Unemployment Compensation	728.33	.00	.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	1,952.66	2,636.00	3,759.00	1,123.00





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G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund								
EXPENSE								
Locations 113 - Carver Elementary								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 2 - Elementary								
Program 120 - Special Education								
30-113-61-10-2-120-76390	Sp Ed LD	239.37	317.74	961.71	422.47	.00	.00	.00
30-113-61-10-2-120-76431	Special Ed - General	.00	.00	.00	.00	640.00	636.00	(4.00)
30-113-61-10-2-120-76438	Supplies - EL	.00	.00	.00	.00	146.00	150.00	4.00
Program 120 - Special Education Totals		\$248,123.42	\$262,048.90	\$312,835.03	\$238,511.44	\$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	14,153.85	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	47,499.33	62,081.00	66,286.00	4,205.00
30-113-61-10-2-180-71151	Compensation-Instructional Asst	.00	.00	.00	25,525.82	.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	.00
30-113-61-10-2-180-72100	FICA	3,781.92	4,461.12	5,486.00	6,230.69	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	12,091.83	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	2,964.85	.00	.00	.00
30-113-61-10-2-180-72300	Group Health and Dental Insurance	9,575.04	11,135.32	9,317.14	11,052.48	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	1,214.00	1,072.00	1,837.00	765.00
30-113-61-10-2-180-72510	Hybrid Disability Insurance	104.31	119.70	.00	42.43	.00	.00	.00
30-113-61-10-2-180-72750	VRS Retiree Health Care Credit	716.33	805.70	968.34	1,096.21	968.00	1,658.00	690.00
30-113-61-10-2-180-73255	Professional Development	756.07	.00	.00	.00	.00	.00	.00
Program 180 - Pre-K Non- Sp Ed Totals		\$85,005.58	\$96,795.23	\$109,553.03	\$121,871.49	\$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	\$2,412,381.50	\$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	.00



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G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund								
EXPENSE								
Locations 113 - Carver Elementary								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 8 - Pre-K								
Program 180 - Pre-K Non- Sp Ed								
30-113-61-10-8-180-71151	Compensation-Instructional Asst	22,129.84	16,776.97	46,204.18	4,629.90	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	.00
30-113-61-10-8-180-72100	FICA	2,116.89	1,265.74	3,616.26	344.91	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	.00
30-113-61-10-8-180-72220	VRS Hybrid Pension Contribution	3,704.12	4,252.80	7,788.10	.00	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	1,307.56	6,500.00	.00	(6,500.00)
30-113-61-10-8-180-72400	VRS Group Life Insurance	440.64	342.90	627.90	.00	368.00	.00	(368.00)
30-113-61-10-8-180-72510	Hybrid Disability Insurance	53.03	60.90	117.09	.00	.00	.00	.00
30-113-61-10-8-180-72750	VRS Retiree Health Care Credit	397.90	309.60	567.00	.00	332.00	.00	(332.00)
30-113-61-10-8-180-73037	Contractual Services - Other	1,175.05	3,827.51	.00	8.00	.00	.00	.00
30-113-61-10-8-180-73255	Professional Development	(1,431.72)	.00	1,351.24	127.58	.00	.00	.00
30-113-61-10-8-180-76435	Supplies - Instructional	2,099.97	1,689.05	5,998.02	2,374.61	.00	.00	.00
Program 180 - Pre-K Non- Sp Ed Totals		\$48,693.39	\$35,172.19	\$75,358.27	\$8,792.56	\$41,348.00	\$0.00	(\$41,348.00)
Level 8 - Pre-K Totals		\$48,693.39	\$35,172.19	\$75,358.27	\$8,792.56	\$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	\$2,421,174.06	\$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	67,849.13	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	.00
30-113-61-21-2-110-72100	FICA	4,283.30	4,437.13	4,925.33	4,918.33	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	1,577.83	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	8,014.24	.00	10,690.00	10,690.00



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G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund								
EXPENSE								
Locations 113 - Carver Elementary								
Function 61 - Instruction								
Sub-Function 21 - Student Guidance								
Level 2 - Elementary								
Program 110 - Regular Instruction								
30-113-61-21-2-110-72300	Group Health and Dental Insurance	9,461.54	7,547.64	11,100.79	7,917.22	8,170.00	8,170.00	.00
30-113-61-21-2-110-72400	VRS Group Life Insurance	791.63	822.89	876.09	773.36	915.00	1,231.00	316.00
30-113-61-21-2-110-72510	Hybrid Disability Insurance	.00	110.01	117.13	114.80	.00	.00	.00
30-113-61-21-2-110-72750	VRS Retiree Health Care Credit	714.82	742.99	791.16	698.37	826.00	1,112.00	286.00
30-113-61-21-2-110-76285	Guidance	431.10	.00	.00	281.93	190.00	190.00	.00
Program 110 - Regular Instruction Totals		\$86,038.36	\$85,080.03	\$96,133.94	\$92,145.21	\$95,492.00	\$124,895.00	\$29,403.00
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	.00
30-113-61-21-2-120-71665	Bonus Payments To Teachers	77.40	.00	96.75	.00	.00	.00	.00
30-113-61-21-2-120-72100	FICA	225.44	233.53	259.23	.00	.00	.00	.00
30-113-61-21-2-120-72210	VRS Pension Contribution	516.77	132.80	141.38	.00	.00	.00	.00
30-113-61-21-2-120-72220	VRS Hybrid Pension Contribution	.00	404.33	430.52	.00	.00	.00	.00
30-113-61-21-2-120-72300	Group Health and Dental Insurance	497.98	397.24	584.25	.00	.00	.00	.00
30-113-61-21-2-120-72400	VRS Group Life Insurance	41.66	43.31	46.11	.00	.00	.00	.00
30-113-61-21-2-120-72510	Hybrid Disability Insurance	.00	5.79	6.17	.00	.00	.00	.00
30-113-61-21-2-120-72750	VRS Retiree Health Care Credit	37.62	39.11	41.64	.00	.00	.00	.00
30-113-61-21-2-120-76285	Guidance	22.69	.00	.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	\$0.00
Level 2 - Elementary Totals		\$90,566.70	\$89,557.93	\$101,193.64	\$92,145.21	\$95,492.00	\$124,895.00	\$29,403.00
Sub-Function 21 - Student Guidance Totals		\$90,566.70	\$89,557.93	\$101,193.64	\$92,145.21	\$95,492.00	\$124,895.00	\$29,403.00



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G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund	<b>30 - School General Fund</b>							
	<b>EXPENSE</b>							
Locations	<b>113 - Carver Elementary</b>							
Function	<b>61 - Instruction</b>							
Sub-Function	<b>32 - Instr. Sup. - Media Services</b>							
Level	<b>2 - Elementary</b>							
Program	<b>110 - Regular Instruction</b>							
30-113-61-32-2-110-71122	Compensation-Librarians	64,659.75	69,754.71	74,060.73	58,680.48	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	.00
30-113-61-32-2-110-72100	FICA	5,019.73	5,281.80	5,741.97	4,464.71	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	9,040.55	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	6,796.44	8,170.00	8,170.00	.00
30-113-61-32-2-110-72400	VRS Group Life Insurance	862.62	918.60	977.90	728.91	992.00	1,063.00	71.00
30-113-61-32-2-110-72600	Unemployment Compensation	269.92	.00	.00	.00	.00	.00	.00
30-113-61-32-2-110-72750	VRS Retiree Health Care Credit	778.94	829.50	883.00	658.19	895.00	960.00	65.00
30-113-61-32-2-110-73130	Repair/Maint - Audio/Visual	245.35	.00	.00	58.38	700.00	700.00	.00
30-113-61-32-2-110-76155	Audio Visual Media	1,086.73	688.64	.00	10.00	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	6,708.09	5,620.00	5,620.00	.00
30-113-61-32-2-110-76330	Library Reference Materials	1,333.54	953.19	965.44	1,106.16	1,780.00	1,780.00	.00
30-113-61-32-2-110-76355	Periodicals	239.37	211.50	211.50	.00	100.00	150.00	50.00
Program	<b>110 - Regular Instruction Totals</b>	<b>\$98,304.36</b>	<b>\$101,827.31</b>	<b>\$115,165.72</b>	<b>\$88,251.91</b>	<b>\$110,524.00</b>	<b>\$117,239.00</b>	<b>\$6,715.00</b>
Level	<b>2 - Elementary Totals</b>	<b>\$98,304.36</b>	<b>\$101,827.31</b>	<b>\$115,165.72</b>	<b>\$88,251.91</b>	<b>\$110,524.00</b>	<b>\$117,239.00</b>	<b>\$6,715.00</b>
Sub-Function	<b>32 - Instr. Sup. - Media Services Totals</b>	<b>\$98,304.36</b>	<b>\$101,827.31</b>	<b>\$115,165.72</b>	<b>\$88,251.91</b>	<b>\$110,524.00</b>	<b>\$117,239.00</b>	<b>\$6,715.00</b>
Sub-Function	<b>41 - Admin. Principals Office</b>							
Level	<b>2 - Elementary</b>							
Program	<b>110 - Regular Instruction</b>							
30-113-61-41-2-110-71126	Compensation-Principals	100,319.79	105,915.00	111,203.04	73,331.22	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	60,008.22	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	40,142.46	46,898.00	53,829.00	6,931.00



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G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund <b>30 - School General Fund</b>								
EXPENSE								
Locations <b>113 - Carver Elementary</b>								
Function <b>61 - Instruction</b>								
Sub-Function <b>41 - Admin. Principals Office</b>								
Level <b>2 - Elementary</b>								
Program <b>110 - Regular Instruction</b>								
30-113-61-41-2-110-71200	Compensation-OT	662.25	2,261.62	1,653.26	1,135.23	1,000.00	1,000.00	.00
30-113-61-41-2-110-71520	Compensation-Substitutes	625.99	2,489.67	1,932.49	14,240.10	.00	.00	.00
30-113-61-41-2-110-71522	Compensation-REWIP Retirees	.00	.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	.00
30-113-61-41-2-110-72100	FICA	15,568.25	16,758.38	19,130.63	14,202.21	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	22,634.94	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	6,622.05	.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	13,599.78	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	2,358.89	3,135.00	3,751.00	616.00
30-113-61-41-2-110-72510	Hybrid Disability Insurance	93.72	106.32	119.64	94.86	.00	.00	.00
30-113-61-41-2-110-72750	VRS Retiree Health Care Credit	2,467.78	2,684.98	2,859.72	2,130.00	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	.00
30-113-61-41-2-110-73160	Repair/Maint - School Office Equipment	10,045.90	6,638.16	11,733.69	7,022.10	12,241.00	12,241.00	.00
30-113-61-41-2-110-73161	Lease Offset	.00	.00	(2,287.32)	.00	.00	.00	.00
30-113-61-41-2-110-75521	Travel-Principals	.00	.00	668.70	.00	.00	.00	.00
30-113-61-41-2-110-75803	Dues-Accreditation	.00	.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	.00
Program <b>110 - Regular Instruction Totals</b>		\$282,567.64	\$301,671.86	\$357,415.34	\$257,522.06	\$327,304.00	\$387,261.00	\$59,957.00
Level <b>2 - Elementary Totals</b>		\$282,567.64	\$301,671.86	\$357,415.34	\$257,522.06	\$327,304.00	\$387,261.00	\$59,957.00
Sub-Function <b>41 - Admin. Principals Office Totals</b>		\$282,567.64	\$301,671.86	\$357,415.34	\$257,522.06	\$327,304.00	\$387,261.00	\$59,957.00
Function <b>61 - Instruction Totals</b>		\$3,431,641.66	\$3,605,470.56	\$4,008,151.06	\$2,859,093.24	\$3,823,698.00	\$4,013,186.00	\$189,488.00



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G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund								
EXPENSE								
Locations 113 - Carver Elementary								
Function 62 - Administration, Attend. & Health								
Sub-Function 62 - Admin, Attend. & Health								
Level 9 - District Wide								
Program 222 - Health Services								
30-113-62-9-222-76100	Supplies - Nursing	371.00	1,183.31	358.68	255.56	350.00	539.00	189.00
	Program 222 - Health Services Totals	\$371.00	\$1,183.31	\$358.68	\$255.56	\$350.00	\$539.00	\$189.00
	Level 9 - District Wide Totals	\$371.00	\$1,183.31	\$358.68	\$255.56	\$350.00	\$539.00	\$189.00
	Sub-Function 62 - Admin, Attend. & Health Totals	\$371.00	\$1,183.31	\$358.68	\$255.56	\$350.00	\$539.00	\$189.00
	Function 62 - Administration, Attend. & Health Totals	\$371.00	\$1,183.31	\$358.68	\$255.56	\$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	113,578.02	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	7,338.86	6,500.00	10,000.00	3,500.00
30-113-64-64-9-420-71520	Compensation-Substitutes	.00	.00	1,776.60	1,811.26	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	.00
30-113-64-64-9-420-72100	FICA	9,298.81	9,345.39	11,159.37	9,177.86	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	5,369.67	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	1,122.90	.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	23,195.04	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	1,514.91	1,734.00	2,047.00	313.00
30-113-64-64-9-420-72510	Hybrid Disability Insurance	162.51	63.52	325.97	308.82	.00	.00	.00
30-113-64-64-9-420-72700	Workers Compensation	754.00	731.00	994.23	.00	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	1,284.27	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	.00
30-113-64-64-9-420-72850	OPEB ARC	921.80	1,030.00	1,013.00	.00	.00	.00	.00



# FY 25 Operating Budget for Approval

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G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund								
EXPENSE								
Locations 113 - Carver Elementary								
Function 64 - Operation & Maintenance								
Sub-Function 64 - Operation & Maintenance								
Level 9 - District Wide								
Program 420 - Building Services								
30-113-64-64-9-420-73180	Repair/Maint - Other Contracted	20,059.01	24,728.62	13,163.37	40,152.54	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	78,861.40	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	1,262.79	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	81,257.29	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	8,913.66	15,000.00	15,000.00	.00
30-113-64-64-9-420-75009	Utilities - Water and Sewer	12,214.60	13,290.45	15,372.18	13,196.18	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	299.00	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	22,291.44	15,000.00	15,000.00	.00
Program 420 - Building Services Totals		\$368,618.32	\$393,418.10	\$490,630.80	\$410,935.91	\$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	13,503.96	19,210.00	19,210.00	.00
Program 430 - Grounds Services Totals		\$9,799.29	\$15,005.24	\$19,416.77	\$13,503.96	\$19,210.00	\$19,210.00	\$0.00
Level 9 - District Wide Totals		\$378,417.61	\$408,423.34	\$510,047.57	\$424,439.87	\$413,300.00	\$447,840.00	\$34,540.00
Sub-Function 64 - Operation & Maintenance Totals		\$378,417.61	\$408,423.34	\$510,047.57	\$424,439.87	\$413,300.00	\$447,840.00	\$34,540.00
Function 64 - Operation & Maintenance Totals		\$378,417.61	\$408,423.34	\$510,047.57	\$424,439.87	\$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	.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	.00
30-113-68-10-9-800-72100	FICA	1,237.40	1,310.15	252.23	.00	.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	.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	.00	2,486.00	.00	(2,486.00)





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G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund <b>30 - School General Fund</b>								
EXPENSE								
Locations <b>113 - Carver Elementary</b>								
Function <b>68 - Technology</b>								
Sub-Function <b>10 - Classroom Instruction</b>								
Level <b>9 - District Wide</b>								
Program <b>800 - Technology</b>								
30-113-68-10-9-800-72400	VRS Group Life Insurance	217.26	231.30	49.24	.00	.00	386.00	386.00
30-113-68-10-9-800-72750	VRS Retiree Health Care Credit	196.24	208.80	44.46	.00	.00	348.00	348.00
30-113-68-10-9-800-73175	Repair/Maint- Computer	1,596.33	2,929.85	3,756.09	3,218.52	3,200.00	3,200.00	.00
30-113-68-10-9-800-76305	ITRT	.00	.00	.00	141.31	600.00	600.00	.00
30-113-68-10-9-800-76515	Software-Instructional	4,638.50	3,170.00	4,865.75	4,083.44	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	3,194.00	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	.00
30-113-68-10-9-800-78050	Technology Addl VPSA Eligible	20,257.48	1,949.07	30,958.71	615.75	20,600.00	.00	(20,600.00)
Program <b>800 - Technology Totals</b>		\$52,537.44	\$173,128.07	\$54,261.94	\$11,253.02	\$35,261.00	\$49,235.00	\$13,974.00
Level <b>9 - District Wide Totals</b>		\$52,537.44	\$173,128.07	\$54,261.94	\$11,253.02	\$35,261.00	\$49,235.00	\$13,974.00
Sub-Function <b>10 - Classroom Instruction Totals</b>		\$52,537.44	\$173,128.07	\$54,261.94	\$11,253.02	\$35,261.00	\$49,235.00	\$13,974.00
Function <b>68 - Technology Totals</b>		\$52,537.44	\$173,128.07	\$54,261.94	\$11,253.02	\$35,261.00	\$49,235.00	\$13,974.00
Locations <b>113 - Carver Elementary Totals</b>		\$3,862,967.71	\$4,188,205.28	\$4,572,819.25	\$3,295,041.69	\$4,272,609.00	\$4,510,800.00	\$238,191.00
Locations <b>114 - West Salem Elementary</b>								
Function <b>61 - Instruction</b>								
Sub-Function <b>10 - Classroom Instruction</b>								
Level <b>2 - Elementary</b>								
Program <b>110 - Regular Instruction</b>								
30-114-61-10-2-110-71120	Compensation-Instructional Salaries	1,527,401.03	1,611,253.05	1,667,944.66	1,207,814.70	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	93,014.10	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	36,204.03	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	11,214.74	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	8,500.00	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	.00



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Fund 30 - School General Fund								
EXPENSE								
Locations 114 - West Salem Elementary								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 2 - Elementary								
Program 110 - Regular Instruction								
30-114-61-10-2-110-72100	FICA	123,013.12	130,222.25	139,515.31	99,312.89	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	146,969.21	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	51,282.84	.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	158,130.15	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	15,984.33	23,533.00	23,343.00	(190.00)
30-114-61-10-2-110-72510	Hybrid Disability Insurance	443.38	622.50	522.80	734.29	.00	.00	.00
30-114-61-10-2-110-72600	Unemployment Compensation	879.91	.00	.00	.00	.00	.00	.00
30-114-61-10-2-110-72700	Workers Compensation	9,363.00	9,074.00	7,767.45	.00	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	14,433.49	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	.00
30-114-61-10-2-110-72850	OPEB ARC	7,892.94	7,854.00	7,913.00	.00	.00	.00	.00
30-114-61-10-2-110-73153	Repair & Maint - Music Dept	.00	.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	1,351.29	1,200.00	1,200.00	.00
30-114-61-10-2-110-76015	Allotment	23,219.69	23,509.09	22,787.02	18,887.42	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	977.93	4,300.00	3,850.00	(450.00)
30-114-61-10-2-110-76085	School Improvement	100.00	241.90	108.82	22.37	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	1,000.00	1,114.00	114.00
30-114-61-10-2-110-76325	Library Books and Supplies	99.98	.00	.00	.00	.00	.00	.00
30-114-61-10-2-110-76350	Music	172.76	143.65	113.90	130.90	105.00	116.00	11.00
30-114-61-10-2-110-76360	Physical Education	12.00	284.14	200.00	193.11	200.00	50.00	(150.00)
30-114-61-10-2-110-76365	Reading	361.17	469.28	1,667.00	989.53	2,494.00	808.00	(1,686.00)



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G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund								
EXPENSE								
Locations 114 - West Salem Elementary								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 2 - Elementary								
Program 110 - Regular Instruction								
30-114-61-10-2-110-76485	Supplies - Kindergarten	1,132.61	1,182.92	1,184.22	1,309.36	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	1,019.78	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	797.70	866.00	1,607.00	741.00
30-114-61-10-2-110-76500	Supplies - Third Grade	271.91	883.00	1,004.72	857.67	434.00	988.00	554.00
30-114-61-10-2-110-76505	Supplies - Fourth Grade	814.84	1,008.47	740.71	812.66	1,135.00	548.00	(587.00)
30-114-61-10-2-110-76510	Supplies - Fifth Grade	619.41	803.20	680.57	203.55	716.00	737.00	21.00
Program 110 - Regular Instruction Totals		\$2,448,226.22	\$2,527,020.81	\$2,666,731.53	\$1,872,148.04	\$2,600,004.00	\$2,584,471.00	(\$15,533.00)
Program 120 - Special Education								
30-114-61-10-2-120-71120	Compensation-Instructional Salaries	142,712.70	174,881.04	186,881.04	168,002.23	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	75,729.16	41,553.00	145,257.00	103,704.00
30-114-61-10-2-120-71200	Compensation-OT	.00	.00	221.58	221.58	.00	.00	.00
30-114-61-10-2-120-71520	Compensation-Substitutes	3,146.57	683.97	1,436.04	215.44	.00	.00	.00
30-114-61-10-2-120-71650	Compensation-NBC Teacher Bonus	5,000.00	5,000.00	5,000.00	4,250.00	.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	.00
30-114-61-10-2-120-72100	FICA	13,561.74	15,814.31	17,810.15	18,086.26	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	18,556.63	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	21,637.55	.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	32,833.15	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	3,240.68	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	309.78	.00	.00	.00
30-114-61-10-2-120-72750	VRS Retiree Health Care Credit	2,063.74	2,501.60	2,813.27	2,926.31	2,742.00	4,926.00	2,184.00



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G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund <b>30 - School General Fund</b>								
EXPENSE								
Locations <b>114 - West Salem Elementary</b>								
Function <b>61 - Instruction</b>								
Sub-Function <b>10 - Classroom Instruction</b>								
Level <b>2 - Elementary</b>								
Program <b>120 - Special Education</b>								
30-114-61-10-2-120-76390	Sp Ed LD	633.06	630.04	667.87	615.97	913.00	2,319.00	1,406.00
30-114-61-10-2-120-76410	Sp Ed ID	161.26	511.95	592.21	994.20	578.00	923.00	345.00
30-114-61-10-2-120-76438	Supplies - EL	.00	.00	.00	65.45	85.00	100.00	15.00
Program <b>120 - Special Education Totals</b>		\$259,710.65	\$291,203.17	\$346,174.56	\$347,684.39	\$314,740.00	\$547,854.00	\$233,114.00
Level <b>2 - Elementary Totals</b>		\$2,707,936.87	\$2,818,223.98	\$3,012,906.09	\$2,219,832.43	\$2,914,744.00	\$3,132,325.00	\$217,581.00
Level <b>8 - Pre-K</b>								
Program <b>180 - Pre-K Non- Sp Ed</b>								
30-114-61-10-8-180-71120	Compensation-Instructional Salaries	.00	.00	50.00	50.00	.00	.00	.00
30-114-61-10-8-180-72100	FICA	.00	.00	3.83	3.83	.00	.00	.00
30-114-61-10-8-180-73037	Contractual Services - Other	.00	.00	.00	8.00	.00	.00	.00
30-114-61-10-8-180-73255	Professional Development	.00	.00	.00	2,536.00	.00	.00	.00
30-114-61-10-8-180-76435	Supplies - Instructional	.00	.00	.00	6,398.23	.00	.00	.00
Program <b>180 - Pre-K Non- Sp Ed Totals</b>		\$0.00	\$0.00	\$53.83	\$8,996.06	\$0.00	\$0.00	\$0.00
Level <b>8 - Pre-K Totals</b>		\$0.00	\$0.00	\$53.83	\$8,996.06	\$0.00	\$0.00	\$0.00
Sub-Function <b>10 - Classroom Instruction Totals</b>		\$2,707,936.87	\$2,818,223.98	\$3,012,959.92	\$2,228,828.49	\$2,914,744.00	\$3,132,325.00	\$217,581.00
Sub-Function <b>21 - Student Guidance</b>								
Level <b>2 - Elementary</b>								
Program <b>110 - Regular Instruction</b>								
30-114-61-21-2-110-71124	Compensation-Guidance Counselors	48,492.47	65,507.79	52,488.41	60,024.36	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	.00
30-114-61-21-2-110-72100	FICA	3,803.44	4,819.89	3,941.50	4,439.89	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	9,360.72	12,457.00	14,014.00	1,557.00
30-114-61-21-2-110-72220	VRS Hybrid Pension Contribution	.00	.00	.00	1,332.58	.00	.00	.00
30-114-61-21-2-110-72300	Group Health and Dental Insurance	.00	2,488.62	2,832.06	2,393.44	8,582.00	8,582.00	.00



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G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund								
EXPENSE								
Locations 114 - West Salem Elementary								
Function 61 - Instruction								
Sub-Function 21 - Student Guidance								
Level 2 - Elementary								
Program 110 - Regular Instruction								
30-114-61-21-2-110-72400	VRS Group Life Insurance	650.49	896.32	954.18	862.15	1,004.00	1,130.00	126.00
30-114-61-21-2-110-72510	Hybrid Disability Insurance	.00	.00	.00	19.10	.00	.00	.00
30-114-61-21-2-110-72750	VRS Retiree Health Care Credit	587.39	809.30	861.55	778.54	907.00	1,020.00	113.00
30-114-61-21-2-110-76285	Guidance	41.46	134.61	23.75	20.50	25.00	100.00	75.00
Program 110 - Regular Instruction Totals		\$63,113.61	\$85,772.76	\$74,773.66	\$79,231.28	\$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	.00
30-114-61-21-2-120-71665	Bonus Payments To Teachers	77.40	.00	96.75	.00	.00	.00	.00
30-114-61-21-2-120-72100	FICA	200.18	253.68	207.45	.00	.00	.00	.00
30-114-61-21-2-120-72210	VRS Pension Contribution	424.62	585.07	622.84	.00	.00	.00	.00
30-114-61-21-2-120-72300	Group Health and Dental Insurance	.00	130.98	149.06	.00	.00	.00	.00
30-114-61-21-2-120-72400	VRS Group Life Insurance	34.24	47.18	50.22	.00	.00	.00	.00
30-114-61-21-2-120-72750	VRS Retiree Health Care Credit	30.92	42.60	45.35	.00	.00	.00	.00
30-114-61-21-2-120-76285	Guidance	2.18	7.09	1.25	.00	.00	.00	.00
Program 120 - Special Education Totals		\$3,321.78	\$4,514.38	\$3,935.47	\$0.00	\$0.00	\$0.00	\$0.00
Level 2 - Elementary Totals		\$66,435.39	\$90,287.14	\$78,709.13	\$79,231.28	\$103,660.00	\$115,615.00	\$11,955.00
Sub-Function 21 - Student Guidance Totals		\$66,435.39	\$90,287.14	\$78,709.13	\$79,231.28	\$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	42,037.78	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	.00
30-114-61-32-2-110-72100	FICA	3,715.88	3,829.30	4,226.93	3,219.78	4,112.00	4,406.00	294.00



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G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund <b>30 - School General Fund</b>								
EXPENSE								
Locations <b>114 - West Salem Elementary</b>								
Function <b>61 - Instruction</b>								
Sub-Function <b>32 - Instr. Sup. - Media Services</b>								
Level <b>2 - Elementary</b>								
Program <b>110 - Regular Instruction</b>								
30-114-61-32-2-110-72210	VRS Pension Contribution	7,812.73	8,275.40	8,809.80	6,566.63	8,934.00	9,573.00	639.00
30-114-61-32-2-110-72300	Group Health and Dental Insurance	.00	.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	529.44	720.00	772.00	52.00
30-114-61-32-2-110-72750	VRS Retiree Health Care Credit	568.83	602.50	641.40	478.09	650.00	697.00	47.00
30-114-61-32-2-110-73130	Repair/Maint - Audio/Visual	832.98	519.18	731.45	683.09	650.00	650.00	.00
30-114-61-32-2-110-76155	Audio Visual Media	231.64	436.76	208.50	.00	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	3,715.61	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	1,106.16	954.00	940.00	(14.00)
30-114-61-32-2-110-76355	Periodicals	407.91	628.74	632.93	591.55	800.00	800.00	.00
Program <b>110 - Regular Instruction Totals</b>		\$68,624.25	\$70,077.96	\$76,240.01	\$58,928.13	\$83,540.00	\$88,419.00	\$4,879.00
Level <b>2 - Elementary Totals</b>		\$68,624.25	\$70,077.96	\$76,240.01	\$58,928.13	\$83,540.00	\$88,419.00	\$4,879.00
Sub-Function <b>32 - Instr. Sup. - Media Services Totals</b>		\$68,624.25	\$70,077.96	\$76,240.01	\$58,928.13	\$83,540.00	\$88,419.00	\$4,879.00
Sub-Function <b>41 - Admin. Principals Office</b>								
Level <b>2 - Elementary</b>								
Program <b>110 - Regular Instruction</b>								
30-114-61-41-2-110-71126	Compensation-Principals	98,397.51	104,055.96	109,251.00	86,608.74	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	53,756.09	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	37,636.33	47,385.00	50,747.00	3,362.00
30-114-61-41-2-110-71200	Compensation-OT	406.97	224.50	427.14	400.90	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	5,458.79	.00	.00	.00
30-114-61-41-2-110-71522	Compensation-REWIP Retirees	4,125.44	.00	.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	.00





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G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund								
EXPENSE								
Locations 114 - West Salem Elementary								
Function 61 - Instruction								
Sub-Function 41 - Admin. Principals Office								
Level 2 - Elementary								
Program 110 - Regular Instruction								
30-114-61-41-2-110-72100	FICA	13,511.75	15,024.59	16,877.14	13,482.66	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	29,080.48	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	24,191.73	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	2,344.68	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	2,117.20	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	.00
30-114-61-41-2-110-73180	Repair/Maint - Other Contracted	11,901.00	9,924.85	8,084.09	6,641.50	12,000.00	12,000.00	.00
30-114-61-41-2-110-75521	Travel-Principals	.00	59.00	.00	.00	50.00	1,000.00	950.00
30-114-61-41-2-110-75803	Dues-Accreditation	178.00	89.00	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	.00
Program 110 - Regular Instruction Totals		\$281,606.35	\$307,912.55	\$342,676.21	\$261,808.10	\$327,116.00	\$352,767.00	\$25,651.00
Level 2 - Elementary Totals		\$281,606.35	\$307,912.55	\$342,676.21	\$261,808.10	\$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	\$261,808.10	\$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	\$2,628,796.00	\$3,429,060.00	\$3,689,126.00	\$260,066.00
Function 62 - Administration, Attend. & Health								
Sub-Function 62 - Admin, Attend. & Health								
Level 9 - District Wide								
Program 222 - Health Services								
30-114-62-9-222-76100	Supplies - Nursing	301.44	331.40	330.16	364.91	328.00	533.00	205.00
Program 222 - Health Services Totals		\$301.44	\$331.40	\$330.16	\$364.91	\$328.00	\$533.00	\$205.00
Level 9 - District Wide Totals		\$301.44	\$331.40	\$330.16	\$364.91	\$328.00	\$533.00	\$205.00
Sub-Function 62 - Admin, Attend. & Health Totals		\$301.44	\$331.40	\$330.16	\$364.91	\$328.00	\$533.00	\$205.00
Function 62 - Administration, Attend. & Health Totals		\$301.44	\$331.40	\$330.16	\$364.91	\$328.00	\$533.00	\$205.00



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G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund								
EXPENSE								
Locations 114 - West Salem Elementary								
Function 64 - Operation & Maintenance								
Sub-Function 64 - Operation & Maintenance								
Level 9 - District Wide								
Program 420 - Building Services								
30-114-64-64-9-420-71190	Compensation-Custodians	86,330.75	99,320.40	83,994.53	89,764.33	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	10,349.26	8,500.00	8,500.00	.00
30-114-64-64-9-420-71520	Compensation-Substitutes	.00	67.08	.00	71.72	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	.00
30-114-64-64-9-420-72100	FICA	6,781.11	8,106.16	7,453.06	7,366.92	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	483.18	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	6,235.83	.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	21,726.90	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	1,087.32	1,446.00	1,642.00	196.00
30-114-64-64-9-420-72510	Hybrid Disability Insurance	.00	.00	88.05	200.97	.00	.00	.00
30-114-64-64-9-420-72700	Workers Compensation	754.00	731.00	497.12	.00	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	933.24	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	.00
30-114-64-64-9-420-73180	Repair/Maint - Other Contracted	9,244.47	16,725.02	17,076.08	20,401.58	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	51,799.88	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	1,730.02	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	50,562.32	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	12,545.16	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	5,425.83	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	238.55	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	23,267.06	15,000.00	15,000.00	.00



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G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund								
EXPENSE								
Locations 114 - West Salem Elementary								
Function 64 - Operation & Maintenance								
Sub-Function 64 - Operation & Maintenance								
Level 9 - District Wide								
Program 420 - Building Services Totals		\$268,352.13	\$319,590.06	\$338,968.29	\$304,190.07	\$348,348.00	\$364,330.00	\$15,982.00
Program 430 - Grounds Services								
30-114-64-64-9-430-74910 Grounds Maintenance-City		11,283.85	16,721.51	19,606.10	18,485.01	16,910.00	16,910.00	.00
Program 430 - Grounds Services Totals		\$11,283.85	\$16,721.51	\$19,606.10	\$18,485.01	\$16,910.00	\$16,910.00	\$0.00
Level 9 - District Wide Totals		\$279,635.98	\$336,311.57	\$358,574.39	\$322,675.08	\$365,258.00	\$381,240.00	\$15,982.00
Sub-Function 64 - Operation & Maintenance Totals		\$279,635.98	\$336,311.57	\$358,574.39	\$322,675.08	\$365,258.00	\$381,240.00	\$15,982.00
Function 64 - Operation & Maintenance Totals		\$279,635.98	\$336,311.57	\$358,574.39	\$322,675.08	\$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	.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	.00
30-114-68-10-9-800-72100 FICA		1,237.39	1,310.15	252.23	.00	.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	.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	.00	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	.00	386.00	386.00
30-114-68-10-9-800-72750 VRS Retiree Health Care Credit		196.24	208.80	44.46	.00	.00	348.00	348.00
30-114-68-10-9-800-73175 Repair/Maint- Computer		3,904.63	1,254.33	59.89	778.15	3,000.00	3,000.00	.00
30-114-68-10-9-800-76305 ITRT		423.72	363.77	299.92	1,012.47	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	4,890.50	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	3,193.99	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	.00



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G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund								
EXPENSE								
Locations 114 - West Salem Elementary								
Function 68 - Technology								
Sub-Function 10 - Classroom Instruction								
Level 9 - District Wide								
Program 800 - Technology								
30-114-68-10-9-800-78050	Technology Addl VPSA Eligible	20,104.12	1,182.15	30,970.31	615.75	20,600.00	.00	(20,600.00)
	Program 800 - Technology Totals	\$55,569.05	\$151,590.60	\$49,783.88	\$10,490.86	\$35,416.00	\$49,582.00	\$14,166.00
	Level 9 - District Wide Totals	\$55,569.05	\$151,590.60	\$49,783.88	\$10,490.86	\$35,416.00	\$49,582.00	\$14,166.00
	Sub-Function 10 - Classroom Instruction Totals	\$55,569.05	\$151,590.60	\$49,783.88	\$10,490.86	\$35,416.00	\$49,582.00	\$14,166.00
	Function 68 - Technology Totals	\$55,569.05	\$151,590.60	\$49,783.88	\$10,490.86	\$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	\$2,962,326.85	\$3,830,062.00	\$4,120,481.00	\$290,419.00
Locations 115 - South Salem Elementary								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 2 - Elementary								
Program 110 - Regular Instruction								
30-115-61-10-2-110-71120	Compensation-Instructional Salaries	1,281,239.98	1,260,518.82	1,332,953.33	1,012,042.53	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	83,607.93	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	59,943.09	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	600.30	3,715.00	.00	(3,715.00)
30-115-61-10-2-110-71650	Compensation-NBC Teacher Bonus	5,000.00	.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	.00
30-115-61-10-2-110-72100	FICA	101,097.86	99,446.64	109,917.34	83,305.55	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	133,496.17	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	33,260.73	.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	137,182.77	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	13,444.84	19,968.00	20,169.00	201.00



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G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund <b>30 - School General Fund</b>								
EXPENSE								
Locations <b>115 - South Salem Elementary</b>								
Function <b>61 - Instruction</b>								
Sub-Function <b>10 - Classroom Instruction</b>								
Level <b>2 - Elementary</b>								
Program <b>110 - Regular Instruction</b>								
30-115-61-10-2-110-72510	Hybrid Disability Insurance	309.37	349.40	535.20	476.24	.00	.00	.00
30-115-61-10-2-110-72600	Unemployment Compensation	1,219.16	430.93	.00	.00	.00	.00	.00
30-115-61-10-2-110-72700	Workers Compensation	9,112.00	8,830.00	7,394.61	.00	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	12,140.61	18,031.00	18,212.00	181.00
30-115-61-10-2-110-72800	Termination Pay for Vac/Sick Leave	.00	.00	.00	1,740.00	.00	.00	.00
30-115-61-10-2-110-72850	OPEB ARC	7,892.94	7,552.00	7,533.00	.00	.00	.00	.00
30-115-61-10-2-110-73153	Repair & Maint - Music Dept	450.32	498.02	.00	410.55	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	150.00	.00
30-115-61-10-2-110-76010	Agenda Books	.00	.00	1,232.77	1,279.80	1,240.00	1,240.00	.00
30-115-61-10-2-110-76015	Allotment	14,382.42	18,288.54	24,456.99	20,058.54	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	411.96	500.00	500.00	.00
30-115-61-10-2-110-76085	School Improvement	426.73	59.47	97.79	128.55	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	994.50	1,000.00	1,000.00	.00
30-115-61-10-2-110-76350	Music	455.81	434.13	878.78	450.25	450.00	450.00	.00
30-115-61-10-2-110-76360	Physical Education	530.81	720.37	719.51	741.88	720.00	720.00	.00
30-115-61-10-2-110-76365	Reading	9,932.82	2,874.86	630.00	664.97	700.00	700.00	.00
30-115-61-10-2-110-76485	Supplies - Kindergarten	751.62	571.51	667.38	825.59	850.00	900.00	50.00
30-115-61-10-2-110-76490	Supplies - First Grade	621.88	1,006.74	907.70	834.04	850.00	900.00	50.00
30-115-61-10-2-110-76495	Supplies - Second Grade	541.53	898.91	897.98	850.53	850.00	900.00	50.00
30-115-61-10-2-110-76500	Supplies - Third Grade	564.35	870.16	848.65	834.51	850.00	850.00	.00
30-115-61-10-2-110-76505	Supplies - Fourth Grade	939.49	995.02	942.78	828.68	850.00	850.00	.00



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G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund								
EXPENSE								
Locations 115 - South Salem Elementary								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 2 - Elementary								
Program 110 - Regular Instruction								
30-115-61-10-2-110-76510	Supplies - Fifth Grade	547.41	683.21	923.83	569.41	1,000.00	850.00	(150.00)
Program 110 - Regular Instruction Totals		\$2,060,477.77	\$1,981,508.55	\$2,153,356.27	\$1,601,274.52	\$2,204,004.00	\$2,232,435.00	\$28,431.00
Program 120 - Special Education								
30-115-61-10-2-120-71120	Compensation-Instructional Salaries	188,088.50	220,321.14	222,255.95	223,212.00	314,282.00	324,813.00	10,531.00
30-115-61-10-2-120-71151	Compensation-Instructional Asst	.00	.00	5,981.49	12,190.27	.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	7,961.11	.00	.00	.00
30-115-61-10-2-120-71665	Bonus Payments To Teachers	5,418.00	.00	9,288.00	.00	.00	.00	.00
30-115-61-10-2-120-72100	FICA	14,533.26	16,909.59	19,671.66	18,369.08	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	26,928.80	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	12,419.78	.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	30,438.56	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	3,172.51	4,211.00	4,972.00	761.00
30-115-61-10-2-120-72510	Hybrid Disability Insurance	135.69	201.12	138.91	177.86	.00	.00	.00
30-115-61-10-2-120-72750	VRS Retiree Health Care Credit	2,261.99	2,652.22	2,827.84	2,864.76	3,803.00	4,490.00	687.00
30-115-61-10-2-120-76390	Sp Ed LD	.00	617.84	541.73	750.11	625.00	750.00	125.00
30-115-61-10-2-120-76392	Sp Ed CC	902.68	1,535.00	2,612.44	1,282.49	1,360.00	1,235.00	(125.00)
30-115-61-10-2-120-76438	Supplies - EL	.00	.00	.00	.00	140.00	140.00	.00
Program 120 - Special Education Totals		\$262,995.69	\$311,432.55	\$359,216.21	\$339,767.33	\$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	43,331.77	53,360.00	59,343.00	5,983.00
30-115-61-10-2-180-71151	Compensation-Instructional Asst	.00	.00	.00	7,726.56	.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	.00





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G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund <b>30 - School General Fund</b>								
EXPENSE								
Locations <b>115 - South Salem Elementary</b>								
Function <b>61 - Instruction</b>								
Sub-Function <b>10 - Classroom Instruction</b>								
Level <b>2 - Elementary</b>								
Program <b>180 - Pre-K Non- Sp Ed</b>								
30-115-61-10-2-180-72100	FICA	.00	.00	3,400.51	3,307.86	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	8,498.17	.00	13,148.00	13,148.00
30-115-61-10-2-180-72300	Group Health and Dental Insurance	.00	.00	11,927.84	13,090.80	8,868.00	8,868.00	.00
30-115-61-10-2-180-72400	VRS Group Life Insurance	.00	.00	715.00	685.17	715.00	1,060.00	345.00
30-115-61-10-2-180-72510	Hybrid Disability Insurance	.00	.00	127.00	121.68	.00	.00	.00
30-115-61-10-2-180-72750	VRS Retiree Health Care Credit	.00	.00	645.70	618.73	646.00	957.00	311.00
Program <b>180 - Pre-K Non- Sp Ed Totals</b>		\$0.00	\$0.00	\$80,592.49	\$77,380.74	\$67,671.00	\$109,195.00	\$41,524.00
Level <b>2 - Elementary Totals</b>		\$2,323,473.46	\$2,292,941.10	\$2,593,164.97	\$2,018,422.59	\$2,706,491.00	\$2,848,483.00	\$141,992.00
Level <b>8 - Pre-K</b>								
Program <b>180 - Pre-K Non- Sp Ed</b>								
30-115-61-10-8-180-71120	Compensation-Instructional Salaries	.00	.00	15,524.54	50.00	.00	.00	.00
30-115-61-10-8-180-71151	Compensation-Instructional Asst	.00	.00	50.00	50.00	.00	.00	.00
30-115-61-10-8-180-72100	FICA	.00	.00	1,157.67	7.65	.00	.00	.00
30-115-61-10-8-180-72220	VRS Hybrid Pension Contribution	.00	.00	880.98	.00	.00	.00	.00
30-115-61-10-8-180-72300	Group Health and Dental Insurance	.00	.00	2,839.15	(877.81)	.00	.00	.00
30-115-61-10-8-180-72400	VRS Group Life Insurance	.00	.00	71.03	.00	.00	.00	.00
30-115-61-10-8-180-72510	Hybrid Disability Insurance	.00	.00	12.62	.00	.00	.00	.00
30-115-61-10-8-180-72750	VRS Retiree Health Care Credit	.00	.00	64.14	.00	.00	.00	.00
30-115-61-10-8-180-73037	Contractual Services - Other	.00	.00	.00	7.99	.00	.00	.00
30-115-61-10-8-180-73255	Professional Development	.00	.00	1,351.26	111.00	.00	.00	.00



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G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund								
EXPENSE								
Locations 115 - South Salem Elementary								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 8 - Pre-K								
Program 180 - Pre-K Non- Sp Ed								
30-115-61-10-8-180-76435	Supplies - Instructional	.00	.00	8,632.45	1,927.53	.00	.00	.00
Program 180 - Pre-K Non- Sp Ed Totals		\$0.00	\$0.00	\$30,583.84	\$1,276.36	\$0.00	\$0.00	\$0.00
Level 8 - Pre-K Totals		\$0.00	\$0.00	\$30,583.84	\$1,276.36	\$0.00	\$0.00	\$0.00
Sub-Function 10 - Classroom Instruction Totals		\$2,323,473.46	\$2,292,941.10	\$2,623,748.81	\$2,019,698.95	\$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	75,976.42	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	.00
30-115-61-21-2-110-72100	FICA	4,577.19	5,732.41	6,257.97	5,785.50	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	10,912.49	14,539.00	16,243.00	1,704.00
30-115-61-21-2-110-72220	VRS Hybrid Pension Contribution	.00	.00	.00	1,332.58	.00	.00	.00
30-115-61-21-2-110-72300	Group Health and Dental Insurance	10,129.75	12,182.67	12,585.68	10,473.73	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	987.28	1,172.00	1,310.00	138.00
30-115-61-21-2-110-72510	Hybrid Disability Insurance	.00	.00	.00	19.10	.00	.00	.00
30-115-61-21-2-110-72750	VRS Retiree Health Care Credit	714.82	944.58	1,005.57	891.50	1,058.00	1,183.00	125.00
30-115-61-21-2-110-76195	Career Education	.00	127.02	208.52	128.76	135.00	135.00	.00
30-115-61-21-2-110-76285	Guidance	116.09	307.50	261.29	280.64	275.00	275.00	.00
Program 110 - Regular Instruction Totals		\$86,637.95	\$110,995.54	\$120,186.34	\$106,788.00	\$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	.00
30-115-61-21-2-120-71665	Bonus Payments To Teachers	77.40	.00	96.75	.00	.00	.00	.00



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Fund <b>30 - School General Fund</b>								
EXPENSE								
Locations <b>115 - South Salem Elementary</b>								
Function <b>61 - Instruction</b>								
Sub-Function <b>21 - Student Guidance</b>								
Level <b>2 - Elementary</b>								
Program <b>120 - Special Education</b>								
30-115-61-21-2-120-72100	FICA	240.91	301.71	329.37	.00	.00	.00	.00
30-115-61-21-2-120-72210	VRS Pension Contribution	516.77	682.85	726.94	.00	.00	.00	.00
30-115-61-21-2-120-72300	Group Health and Dental Insurance	533.15	641.19	662.40	.00	.00	.00	.00
30-115-61-21-2-120-72400	VRS Group Life Insurance	41.66	55.06	58.61	.00	.00	.00	.00
30-115-61-21-2-120-72750	VRS Retiree Health Care Credit	37.62	49.72	52.93	.00	.00	.00	.00
30-115-61-21-2-120-76195	Career Education	.00	6.69	10.98	.00	.00	.00	.00
30-115-61-21-2-120-76285	Guidance	6.11	16.18	13.75	.00	.00	.00	.00
Program <b>120 - Special Education Totals</b>		\$4,559.90	\$5,841.88	\$6,325.60	\$0.00	\$0.00	\$0.00	\$0.00
Level <b>2 - Elementary Totals</b>		\$91,197.85	\$116,837.42	\$126,511.94	\$106,788.00	\$114,878.00	\$127,881.00	\$13,003.00
Sub-Function <b>21 - Student Guidance Totals</b>		\$91,197.85	\$116,837.42	\$126,511.94	\$106,788.00	\$114,878.00	\$127,881.00	\$13,003.00
Sub-Function <b>32 - Instr. Sup. - Media Services</b>								
Level <b>2 - Elementary</b>								
Program <b>110 - Regular Instruction</b>								
30-115-61-32-2-110-71122	Compensation-Librarians	66,948.05	71,552.46	76,122.05	60,262.68	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	4,250.00	.00	.00	.00
30-115-61-32-2-110-71665	Bonus Payments To Teachers	1,548.00	.00	1,548.00	.00	.00	.00	.00
30-115-61-32-2-110-72100	FICA	5,533.03	5,667.80	6,020.12	4,904.87	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	9,296.86	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	5,884.02	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	749.58	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	676.86	921.00	987.00	66.00
30-115-61-32-2-110-73130	Repair/Maint - Audio/Visual	219.68	875.95	849.98	926.06	850.00	850.00	.00



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Fund <b>30 - School General Fund</b>								
EXPENSE								
Locations <b>115 - South Salem Elementary</b>								
Function <b>61 - Instruction</b>								
Sub-Function <b>32 - Instr. Sup. - Media Services</b>								
Level <b>2 - Elementary</b>								
Program <b>110 - Regular Instruction</b>								
30-115-61-32-2-110-76155	Audio Visual Media	11.99	1,079.65	1,099.19	1,116.93	1,100.00	1,100.00	.00
30-115-61-32-2-110-76325	Library Books and Supplies	17.84	1,539.73	1,522.21	1,469.95	1,470.00	1,575.00	105.00
30-115-61-32-2-110-76330	Library Reference Materials	953.19	953.19	965.44	895.40	965.00	1,110.00	145.00
30-115-61-32-2-110-76355	Periodicals	18.00	106.00	108.92	142.72	200.00	200.00	.00
Program <b>110 - Regular Instruction Totals</b>		\$99,027.28	\$106,935.40	\$115,162.89	\$90,575.93	\$109,629.00	\$116,784.00	\$7,155.00
Level <b>2 - Elementary Totals</b>		\$99,027.28	\$106,935.40	\$115,162.89	\$90,575.93	\$109,629.00	\$116,784.00	\$7,155.00
Sub-Function <b>32 - Instr. Sup. - Media Services Totals</b>		\$99,027.28	\$106,935.40	\$115,162.89	\$90,575.93	\$109,629.00	\$116,784.00	\$7,155.00
Sub-Function <b>41 - Admin. Principals Office</b>								
Level <b>2 - Elementary</b>								
Program <b>110 - Regular Instruction</b>								
30-115-61-41-2-110-71126	Compensation-Principals	102,280.29	107,807.04	113,190.00	89,731.53	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	54,716.90	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	35,965.96	45,335.00	48,552.00	3,217.00
30-115-61-41-2-110-71200	Compensation-OT	276.73	651.07	670.21	604.28	2,000.00	2,000.00	.00
30-115-61-41-2-110-71520	Compensation-Substitutes	.00	1,072.88	1,766.64	6,768.34	.00	.00	.00
30-115-61-41-2-110-71522	Compensation-REWIP Retirees	12,016.05	12,946.53	12,373.20	276.83	.00	.00	.00
30-115-61-41-2-110-71665	Bonus Payments To Teachers	4,644.00	.00	4,644.00	.00	.00	.00	.00
30-115-61-41-2-110-72100	FICA	15,604.30	17,165.87	18,030.07	13,692.60	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	23,507.45	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	5,972.94	.00	12,417.00	12,417.00



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Fund 30 - School General Fund								
EXPENSE								
Locations 115 - South Salem Elementary								
Function 61 - Instruction								
Sub-Function 41 - Admin. Principals Office								
Level 2 - Elementary								
Program 110 - Regular Instruction								
30-115-61-41-2-110-72300	Group Health and Dental Insurance	20,359.12	21,805.54	17,748.72	14,166.90	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	2,376.92	3,072.00	3,337.00	265.00
30-115-61-41-2-110-72510	Hybrid Disability Insurance	82.38	93.48	107.88	85.53	.00	.00	.00
30-115-61-41-2-110-72750	VRS Retiree Health Care Credit	2,415.04	2,638.99	2,762.08	2,146.32	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	7,688.66	15,155.00	15,155.00	.00
30-115-61-41-2-110-73161	Lease Offset	.00	.00	(2,287.32)	.00	.00	.00	.00
30-115-61-41-2-110-75521	Travel-Principals	239.00	626.33	1,461.27	239.00	1,000.00	1,000.00	.00
30-115-61-41-2-110-75803	Dues-Accreditation	239.00	239.00	239.00	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	.00
Program 110 - Regular Instruction Totals		\$309,224.91	\$324,274.27	\$355,213.68	\$258,179.16	\$334,908.00	\$359,972.00	\$25,064.00
Level 2 - Elementary Totals		\$309,224.91	\$324,274.27	\$355,213.68	\$258,179.16	\$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	\$258,179.16	\$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	\$2,475,242.04	\$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								
30-115-62-9-222-76100	Supplies - Nursing	548.29	457.71	349.67	524.36	567.00	567.00	.00
Program 222 - Health Services Totals		\$548.29	\$457.71	\$349.67	\$524.36	\$567.00	\$567.00	\$0.00
Level 9 - District Wide Totals		\$548.29	\$457.71	\$349.67	\$524.36	\$567.00	\$567.00	\$0.00
Sub-Function 62 - Admin, Attend. & Health Totals		\$548.29	\$457.71	\$349.67	\$524.36	\$567.00	\$567.00	\$0.00
Function 62 - Administration, Attend. & Health Totals		\$548.29	\$457.71	\$349.67	\$524.36	\$567.00	\$567.00	\$0.00



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G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund								
EXPENSE								
Locations 115 - South Salem Elementary								
Function 64 - Operation & Maintenance								
Sub-Function 64 - Operation & Maintenance								
Level 9 - District Wide								
Program 420 - Building Services								
30-115-64-64-9-420-71190	Compensation-Custodians	110,828.10	105,419.92	116,531.19	99,764.75	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	4,807.42	8,500.00	8,500.00	.00
30-115-64-64-9-420-71520	Compensation-Substitutes	32.76	.00	.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	.00
30-115-64-64-9-420-72100	FICA	9,584.00	8,126.38	9,658.40	7,857.05	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	7,688.40	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	429.45	.00	.00	.00
30-115-64-64-9-420-72300	Group Health and Dental Insurance	26,314.87	33,753.28	28,492.13	21,673.17	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	1,213.50	1,541.00	1,846.00	305.00
30-115-64-64-9-420-72510	Hybrid Disability Insurance	147.45	104.20	149.04	118.14	.00	.00	.00
30-115-64-64-9-420-72700	Workers Compensation	754.00	731.00	745.67	.00	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	1,048.59	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	.00
30-115-64-64-9-420-73180	Repair/Maint - Other Contracted	9,920.62	16,637.27	23,184.81	12,574.81	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	47,231.14	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	2,136.68	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	56,791.87	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	12,375.57	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	6,582.06	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	1,406.29	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	23,203.19	15,000.00	15,000.00	.00





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G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund								
EXPENSE								
Locations 115 - South Salem Elementary								
Function 64 - Operation & Maintenance								
Sub-Function 64 - Operation & Maintenance								
Level 9 - District Wide								
Program 420 - Building Services Totals		\$334,922.99	\$345,071.77	\$401,127.41	\$306,902.08	\$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	13,000.93	14,340.00	14,340.00	.00
Program 430 - Grounds Services Totals		\$12,413.61	\$11,923.28	\$44,796.10	\$13,000.93	\$14,340.00	\$14,340.00	\$0.00
Level 9 - District Wide Totals		\$347,336.60	\$356,995.05	\$445,923.51	\$319,903.01	\$363,540.00	\$393,845.00	\$30,305.00
Sub-Function 64 - Operation & Maintenance Totals		\$347,336.60	\$356,995.05	\$445,923.51	\$319,903.01	\$363,540.00	\$393,845.00	\$30,305.00
Function 64 - Operation & Maintenance Totals		\$347,336.60	\$356,995.05	\$445,923.51	\$319,903.01	\$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	29,534.78	36,742.00	39,335.00	2,593.00
30-115-68-10-9-800-71665 Bonus Payments To Teachers		387.00	.00	774.00	.00	.00	.00	.00
30-115-68-10-9-800-72100 FICA		1,237.39	1,310.15	2,621.84	2,236.70	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	4,551.65	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	3,398.22	2,486.00	2,486.00	.00
30-115-68-10-9-800-72400 VRS Group Life Insurance		217.26	231.30	443.16	366.97	492.00	527.00	35.00
30-115-68-10-9-800-72750 VRS Retiree Health Care Credit		196.24	208.80	400.14	331.37	445.00	476.00	31.00
30-115-68-10-9-800-73175 Repair/Maint- Computer		2,155.23	2,736.56	63.89	1,094.95	2,100.00	2,100.00	.00
30-115-68-10-9-800-76305 ITRT		.00	265.96	289.87	26.38	300.00	300.00	.00
30-115-68-10-9-800-76515 Software-Instructional		2,132.63	2,925.00	2,987.75	3,716.36	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	3,193.99	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	.00



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G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund <b>30 - School General Fund</b>								
EXPENSE								
Locations <b>115 - South Salem Elementary</b>								
Function <b>68 - Technology</b>								
Sub-Function <b>10 - Classroom Instruction</b>								
Level <b>9 - District Wide</b>								
Program <b>800 - Technology</b>								
30-115-68-10-9-800-78050	Technology Addl VPSA Eligible	20,146.33	1,194.56	31,410.05	615.75	20,600.00	.00	(20,600.00)
	Program <b>800 - Technology</b> Totals	\$50,615.20	\$186,417.48	\$92,146.21	\$49,067.12	\$77,338.00	\$62,475.00	(\$14,863.00)
	Level <b>9 - District Wide</b> Totals	\$50,615.20	\$186,417.48	\$92,146.21	\$49,067.12	\$77,338.00	\$62,475.00	(\$14,863.00)
	Sub-Function <b>10 - Classroom Instruction</b> Totals	\$50,615.20	\$186,417.48	\$92,146.21	\$49,067.12	\$77,338.00	\$62,475.00	(\$14,863.00)
	Function <b>68 - Technology</b> Totals	\$50,615.20	\$186,417.48	\$92,146.21	\$49,067.12	\$77,338.00	\$62,475.00	(\$14,863.00)
	Locations <b>115 - South Salem Elementary</b> Totals	\$3,221,423.59	\$3,384,858.43	\$3,759,056.71	\$2,844,736.53	\$3,707,351.00	\$3,910,007.00	\$202,656.00
Locations <b>116 - East Salem Elementary</b>								
Function <b>61 - Instruction</b>								
Sub-Function <b>10 - Classroom Instruction</b>								
Level <b>2 - Elementary</b>								
Program <b>110 - Regular Instruction</b>								
30-116-61-10-2-110-71120	Compensation-Instructional Salaries	1,541,945.00	1,584,394.07	1,583,995.73	1,218,360.88	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	92,356.26	132,538.00	139,940.00	7,402.00
30-116-61-10-2-110-71200	Compensation-OT	.00	.00	10.71	73.19	.00	.00	.00
30-116-61-10-2-110-71520	Compensation-Substitutes	23,375.33	51,175.18	84,642.07	57,558.53	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	12,374.59	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	8,500.00	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	.00
30-116-61-10-2-110-72100	FICA	122,621.81	127,102.31	135,579.98	102,899.16	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	154,954.37	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	54,436.39	.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	186,491.47	232,508.00	232,508.00	.00



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G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund								
EXPENSE								
Locations 116 - East Salem Elementary								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 2 - Elementary								
Program 110 - Regular Instruction								
30-116-61-10-2-110-72400	VRS Group Life Insurance	21,715.37	22,517.35	23,256.83	17,003.58	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	779.50	.00	.00	.00
30-116-61-10-2-110-72600	Unemployment Compensation	954.48	.00	.00	.00	.00	.00	.00
30-116-61-10-2-110-72700	Workers Compensation	9,087.00	8,806.00	9,942.34	.00	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	15,343.72	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	.00
30-116-61-10-2-110-72850	OPEB ARC	10,427.90	9,785.00	10,129.00	.00	.00	.00	.00
30-116-61-10-2-110-73153	Repair & Maint - Music Dept	272.12	285.55	378.81	352.00	352.00	.00	(352.00)
30-116-61-10-2-110-73154	Repair & Maint - PE Equipment	.00	132.88	490.00	259.95	848.00	398.00	(450.00)
30-116-61-10-2-110-76010	Agenda Books	1,102.00	1,000.00	1,000.00	1,193.20	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	10,907.08	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	160.80	4,487.00	4,487.00	.00
30-116-61-10-2-110-76085	School Improvement	87.98	.00	97.90	95.98	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	1,262.31	1,263.00	1,263.00	.00
30-116-61-10-2-110-76195	Career Education	44.35	58.96	.00	.00	.00	.00	.00
30-116-61-10-2-110-76350	Music	342.40	347.42	362.28	330.31	354.00	400.00	46.00
30-116-61-10-2-110-76360	Physical Education	448.00	601.00	696.14	662.87	480.00	480.00	.00
30-116-61-10-2-110-76365	Reading	185.72	323.67	419.00	874.29	490.00	406.00	(84.00)
30-116-61-10-2-110-76485	Supplies - Kindergarten	625.04	698.08	783.03	1,219.79	535.00	414.00	(121.00)
30-116-61-10-2-110-76490	Supplies - First Grade	668.48	757.22	621.71	1,547.00	736.00	793.00	57.00
30-116-61-10-2-110-76495	Supplies - Second Grade	359.40	430.88	825.84	2,092.54	860.00	912.00	52.00



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G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund								
EXPENSE								
Locations 116 - East Salem Elementary								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 2 - Elementary								
Program 110 - Regular Instruction								
30-116-61-10-2-110-76500	Supplies - Third Grade	887.64	573.00	355.00	1,440.88	780.00	480.00	(300.00)
30-116-61-10-2-110-76505	Supplies - Fourth Grade	591.20	678.26	527.12	1,379.87	264.00	749.00	485.00
30-116-61-10-2-110-76510	Supplies - Fifth Grade	478.57	525.00	225.00	1,178.06	639.00	467.00	(172.00)
Program 110 - Regular Instruction Totals		\$2,435,537.89	\$2,484,388.35	\$2,639,856.71	\$1,946,088.57	\$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	157,034.50	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	66,927.41	43,644.00	108,681.00	65,037.00
30-116-61-10-2-120-71520	Compensation-Substitutes	345.50	.00	125.63	540.65	.00	.00	.00
30-116-61-10-2-120-71522	Compensation-REWIP Retirees	5,395.89	6,057.63	6,013.33	6,000.39	.00	.00	.00
30-116-61-10-2-120-71665	Bonus Payments To Teachers	7,740.00	.00	10,836.00	.00	.00	.00	.00
30-116-61-10-2-120-72100	FICA	14,100.91	17,686.56	19,583.01	17,289.25	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	6,748.63	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	29,252.70	.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	34,501.47	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	2,902.67	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	418.88	.00	.00	.00
30-116-61-10-2-120-72600	Unemployment Compensation	77.50	756.00	.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	2,621.00	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	367.60	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	.00
30-116-61-10-2-120-76438	Supplies - EL	138.37	271.86	192.88	293.34	234.00	185.00	(49.00)
Program 120 - Special Education Totals		\$265,604.60	\$333,729.61	\$362,179.27	\$324,898.49	\$323,783.00	\$467,356.00	\$143,573.00



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G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund <b>30 - School General Fund</b>								
EXPENSE								
Locations <b>116 - East Salem Elementary</b>								
Function <b>61 - Instruction</b>								
Sub-Function <b>10 - Classroom Instruction</b>								
Level <b>2 - Elementary</b>								
Program <b>140 - Gifted</b>								
30-116-61-10-2-140-72100	FICA	.00	.00	14.04	.00	.00	.00	.00
30-116-61-10-2-140-72800	Termination Pay for Vac/Sick Leave	.00	.00	183.33	.00	.00	.00	.00
Program <b>140 - Gifted</b> Totals		\$0.00	\$0.00	\$197.37	\$0.00	\$0.00	\$0.00	\$0.00
Program <b>180 - Pre-K Non- Sp Ed</b>								
30-116-61-10-2-180-71110	Compensation-Administrative	15,319.73	18,038.32	15,392.05	14,153.85	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	56,784.60	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	.00
30-116-61-10-2-180-72100	FICA	11,826.78	12,498.56	8,985.87	4,720.30	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	2,294.99	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	7,319.87	.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	8,913.00	21,634.00	21,634.00	.00
30-116-61-10-2-180-72400	VRS Group Life Insurance	2,266.91	2,522.90	1,855.06	775.18	1,855.00	1,105.00	(750.00)
30-116-61-10-2-180-72510	Hybrid Disability Insurance	117.64	132.80	141.00	104.83	.00	.00	.00
30-116-61-10-2-180-72750	VRS Retiree Health Care Credit	2,046.99	2,278.20	1,675.14	699.98	1,675.00	998.00	(677.00)
30-116-61-10-2-180-73255	Professional Development	592.09	.00	.00	.00	.00	.00	.00
Program <b>180 - Pre-K Non- Sp Ed</b> Totals		\$245,569.23	\$264,967.08	\$194,993.02	\$95,766.60	\$197,207.00	\$126,220.00	(\$70,987.00)
Level <b>2 - Elementary</b> Totals		\$2,946,711.72	\$3,083,085.04	\$3,197,226.37	\$2,366,753.66	\$3,017,943.00	\$3,316,303.00	\$298,360.00
Level <b>8 - Pre-K</b>								
Program <b>180 - Pre-K Non- Sp Ed</b>								
30-116-61-10-8-180-71120	Compensation-Instructional Salaries	8,828.84	.00	50.00	50.00	.00	.00	.00
30-116-61-10-8-180-71151	Compensation-Instructional Asst	13,635.76	10,839.48	24,256.53	15,469.95	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	.00



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G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund								
EXPENSE								
Locations 116 - East Salem Elementary								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 8 - Pre-K								
Program 180 - Pre-K Non- Sp Ed								
30-116-61-10-8-180-71520	Compensation-Substitutes	.00	.00	474.20	.00	.00	.00	.00
30-116-61-10-8-180-71665	Bonus Payments To Teachers	1,548.00	.00	1,548.00	.00	.00	.00	.00
30-116-61-10-8-180-72100	FICA	1,424.70	804.81	2,073.04	1,162.95	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	.00
30-116-61-10-8-180-72220	VRS Hybrid Pension Contribution	2,347.85	2,741.30	3,355.56	2,412.11	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	5,884.02	6,500.00	6,500.00	.00
30-116-61-10-8-180-72400	VRS Group Life Insurance	331.26	221.00	333.20	194.50	262.00	281.00	19.00
30-116-61-10-8-180-72510	Hybrid Disability Insurance	33.62	39.30	68.96	34.53	.00	.00	.00
30-116-61-10-8-180-72750	VRS Retiree Health Care Credit	299.12	199.60	295.65	175.59	237.00	254.00	17.00
30-116-61-10-8-180-73037	Contractual Services - Other	1,175.06	3,827.52	.00	96.90	.00	.00	.00
30-116-61-10-8-180-73255	Professional Development	(1,454.43)	.00	1,351.23	2,574.45	.00	.00	.00
30-116-61-10-8-180-76435	Supplies - Instructional	2,377.29	825.82	5,755.23	1,306.58	.00	500.00	500.00
Program 180 - Pre-K Non- Sp Ed Totals		\$38,177.93	\$26,145.55	\$49,058.67	\$29,361.58	\$31,329.00	\$33,592.00	\$2,263.00
Level 8 - Pre-K Totals		\$38,177.93	\$26,145.55	\$49,058.67	\$29,361.58	\$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	\$2,396,115.24	\$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	67,066.31	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	.00
30-116-61-21-2-110-72100	FICA	3,981.77	5,155.76	5,721.51	4,852.61	6,122.00	7,947.00	1,825.00
30-116-61-21-2-110-72210	VRS Pension Contribution	8,776.29	11,868.25	12,634.33	9,383.23	13,299.00	17,265.00	3,966.00
30-116-61-21-2-110-72220	VRS Hybrid Pension Contribution	.00	.00	.00	1,332.38	.00	.00	.00





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G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund <b>30 - School General Fund</b>								
EXPENSE								
Locations <b>116 - East Salem Elementary</b>								
Function <b>61 - Instruction</b>								
Sub-Function <b>21 - Student Guidance</b>								
Level <b>2 - Elementary</b>								
Program <b>110 - Regular Instruction</b>								
30-116-61-21-2-110-72300	Group Health and Dental Insurance	7,608.13	10,087.63	11,103.90	8,672.38	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	863.92	1,072.00	1,392.00	320.00
30-116-61-21-2-110-72510	Hybrid Disability Insurance	.00	.00	.00	19.02	.00	.00	.00
30-116-61-21-2-110-72750	VRS Retiree Health Care Credit	638.95	864.02	919.69	780.08	968.00	1,257.00	289.00
30-116-61-21-2-110-76285	Guidance	152.95	137.75	154.00	640.74	197.00	183.00	(14.00)
Program <b>110 - Regular Instruction Totals</b>		\$76,088.52	\$100,041.40	\$109,409.80	\$93,610.67	\$109,719.00	\$139,966.00	\$30,247.00
Program <b>120 - Special Education</b>								
30-116-61-21-2-120-71124	Compensation-Guidance Counselors	2,776.44	3,735.33	4,001.03	.00	.00	.00	.00
30-116-61-21-2-120-71665	Bonus Payments To Teachers	77.40	.00	96.75	.00	.00	.00	.00
30-116-61-21-2-120-72100	FICA	209.57	271.36	301.13	.00	.00	.00	.00
30-116-61-21-2-120-72210	VRS Pension Contribution	461.91	624.65	664.97	.00	.00	.00	.00
30-116-61-21-2-120-72300	Group Health and Dental Insurance	400.43	530.93	584.42	.00	.00	.00	.00
30-116-61-21-2-120-72400	VRS Group Life Insurance	37.24	50.36	53.61	.00	.00	.00	.00
30-116-61-21-2-120-72750	VRS Retiree Health Care Credit	33.63	45.48	48.41	.00	.00	.00	.00
30-116-61-21-2-120-76285	Guidance	8.05	7.25	8.11	.00	.00	.00	.00
Program <b>120 - Special Education Totals</b>		\$4,004.67	\$5,265.36	\$5,758.43	\$0.00	\$0.00	\$0.00	\$0.00
Level <b>2 - Elementary Totals</b>		\$80,093.19	\$105,306.76	\$115,168.23	\$93,610.67	\$109,719.00	\$139,966.00	\$30,247.00
Sub-Function <b>21 - Student Guidance Totals</b>		\$80,093.19	\$105,306.76	\$115,168.23	\$93,610.67	\$109,719.00	\$139,966.00	\$30,247.00
Sub-Function <b>32 - Instr. Sup. - Media Services</b>								
Level <b>2 - Elementary</b>								
Program <b>110 - Regular Instruction</b>								
30-116-61-32-2-110-71122	Compensation-Librarians	61,098.88	65,948.00	58,264.44	46,671.23	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	.00



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G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund <b>30 - School General Fund</b>								
EXPENSE								
Locations <b>116 - East Salem Elementary</b>								
Function <b>61 - Instruction</b>								
Sub-Function <b>32 - Instr. Sup. - Media Services</b>								
Level <b>2 - Elementary</b>								
Program <b>110 - Regular Instruction</b>								
30-116-61-32-2-110-72100	FICA	4,543.33	5,123.09	4,589.58	3,585.38	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	7,177.47	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	.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	578.68	789.00	844.00	55.00
30-116-61-32-2-110-72750	VRS Retiree Health Care Credit	732.73	781.90	701.00	522.55	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	.00
30-116-61-32-2-110-73130	Repair/Maint - Audio/Visual	567.21	444.75	500.00	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	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	3,287.27	3,700.00	5,000.00	1,300.00
30-116-61-32-2-110-76330	Library Reference Materials	953.19	953.19	1,300.00	1,106.16	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	300.00	.00
Program <b>110 - Regular Instruction Totals</b>		\$92,304.28	\$101,596.32	\$80,545.97	\$63,878.74	\$88,695.00	\$95,434.00	\$6,739.00
Level <b>2 - Elementary Totals</b>		\$92,304.28	\$101,596.32	\$80,545.97	\$63,878.74	\$88,695.00	\$95,434.00	\$6,739.00
Sub-Function <b>32 - Instr. Sup. - Media Services Totals</b>		\$92,304.28	\$101,596.32	\$80,545.97	\$63,878.74	\$88,695.00	\$95,434.00	\$6,739.00
Sub-Function <b>41 - Admin. Principals Office</b>								
Level <b>2 - Elementary</b>								
Program <b>110 - Regular Instruction</b>								
30-116-61-41-2-110-71126	Compensation-Principals	99,576.48	105,915.00	111,203.04	88,156.47	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	66,484.66	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	38,733.89	55,725.00	50,747.00	(4,978.00)
30-116-61-41-2-110-71200	Compensation-OT	32.18	393.56	240.06	441.69	4,500.00	4,500.00	.00
30-116-61-41-2-110-71520	Compensation-Substitutes	772.84	2,781.60	1,692.96	2,253.22	.00	.00	.00



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G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund	<b>30 - School General Fund</b>							
	<b>EXPENSE</b>							
Locations	<b>116 - East Salem Elementary</b>							
Function	<b>61 - Instruction</b>							
Sub-Function	<b>41 - Admin. Principals Office</b>							
Level	<b>2 - Elementary</b>							
Program	<b>110 - Regular Instruction</b>							
30-116-61-41-2-110-71522	Compensation-REWIP Retirees	.00	.00	.00	1,653.48	.00	.00	.00
30-116-61-41-2-110-71665	Bonus Payments To Teachers	4,644.00	.00	4,644.00	.00	.00	.00	.00
30-116-61-41-2-110-72100	FICA	15,422.48	16,537.02	18,676.36	14,198.08	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	25,429.93	41,996.00	44,200.00	2,204.00
30-116-61-41-2-110-72220	VRS Hybrid Pension Contribution	.00	.00	.00	6,242.91	.00	.00	.00
30-116-61-41-2-110-72300	Group Health and Dental Insurance	23,618.88	25,503.50	28,509.52	21,770.34	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	2,526.60	3,386.00	3,564.00	178.00
30-116-61-41-2-110-72510	Hybrid Disability Insurance	.00	.00	.00	89.40	.00	.00	.00
30-116-61-41-2-110-72750	VRS Retiree Health Care Credit	2,636.72	2,872.68	3,045.44	2,281.48	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	.00
30-116-61-41-2-110-73160	Repair/Maint - School Office Equipment	14,295.24	12,119.07	13,089.20	8,326.64	13,000.00	13,000.00	.00
30-116-61-41-2-110-73161	Lease Offset	.00	.00	(2,287.32)	.00	.00	.00	.00
30-116-61-41-2-110-75521	Travel-Principals	.00	.00	1,072.05	.00	575.00	575.00	.00
30-116-61-41-2-110-75803	Dues-Accreditation	.00	.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	.00
Program	<b>110 - Regular Instruction Totals</b>	<b>\$318,270.16</b>	<b>\$340,934.10</b>	<b>\$397,220.62</b>	<b>\$278,588.79</b>	<b>\$363,344.00</b>	<b>\$379,808.00</b>	<b>\$16,464.00</b>
Level	<b>2 - Elementary Totals</b>	<b>\$318,270.16</b>	<b>\$340,934.10</b>	<b>\$397,220.62</b>	<b>\$278,588.79</b>	<b>\$363,344.00</b>	<b>\$379,808.00</b>	<b>\$16,464.00</b>
Sub-Function	<b>41 - Admin. Principals Office Totals</b>	<b>\$318,270.16</b>	<b>\$340,934.10</b>	<b>\$397,220.62</b>	<b>\$278,588.79</b>	<b>\$363,344.00</b>	<b>\$379,808.00</b>	<b>\$16,464.00</b>
Function	<b>61 - Instruction Totals</b>	<b>\$3,475,557.28</b>	<b>\$3,657,067.77</b>	<b>\$3,839,219.86</b>	<b>\$2,832,193.44</b>	<b>\$3,611,030.00</b>	<b>\$3,965,103.00</b>	<b>\$354,073.00</b>



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Fund 30 - School General Fund								
EXPENSE								
Locations 116 - East Salem Elementary								
Function 62 - Administration, Attend. & Health								
Sub-Function 62 - Admin, Attend. & Health								
Level 9 - District Wide								
Program 222 - Health Services								
30-116-62-9-222-76100	Supplies - Nursing	559.17	615.55	591.36	684.28	684.00	684.00	.00
	Program 222 - Health Services Totals	\$559.17	\$615.55	\$591.36	\$684.28	\$684.00	\$684.00	\$0.00
	Level 9 - District Wide Totals	\$559.17	\$615.55	\$591.36	\$684.28	\$684.00	\$684.00	\$0.00
	Sub-Function 62 - Admin, Attend. & Health Totals	\$559.17	\$615.55	\$591.36	\$684.28	\$684.00	\$684.00	\$0.00
	Function 62 - Administration, Attend. & Health Totals	\$559.17	\$615.55	\$591.36	\$684.28	\$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	92,727.93	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	6,249.69	6,500.00	8,500.00	2,000.00
30-116-64-64-9-420-71520	Compensation-Substitutes	.00	.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	.00
30-116-64-64-9-420-72100	FICA	8,003.36	8,146.90	9,184.52	7,381.95	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	6,431.04	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	745.02	.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	20,389.32	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	1,197.90	1,686.00	1,775.00	89.00
30-116-64-64-9-420-72510	Hybrid Disability Insurance	.00	120.16	151.30	143.04	.00	.00	.00
30-116-64-64-9-420-72600	Unemployment Compensation	228.98	.00	.00	.00	.00	.00	.00
30-116-64-64-9-420-72700	Workers Compensation	754.00	731.00	745.68	.00	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	1,027.95	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	.00



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G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund								
EXPENSE								
Locations 116 - East Salem Elementary								
Function 64 - Operation & Maintenance								
Sub-Function 64 - Operation & Maintenance								
Level 9 - District Wide								
Program 420 - Building Services								
30-116-64-64-9-420-72850	OPEB ARC	691.35	515.00	760.00	.00	.00	.00	.00
30-116-64-64-9-420-73180	Repair/Maint - Other Contracted	11,552.76	11,495.37	25,324.88	16,027.02	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	29,686.50	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	2,123.46	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	54,275.21	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	9,812.22	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	5,632.51	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	.00	1,500.00	1,500.00	.00
30-116-64-64-9-420-76110	Supplies - Operational	16,042.18	25,570.71	32,731.89	24,688.52	15,000.00	17,505.00	2,505.00
Program 420 - Building Services Totals		\$292,731.30	\$318,904.28	\$352,904.58	\$278,539.28	\$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	19,482.69	18,460.00	18,460.00	.00
Program 430 - Grounds Services Totals		\$14,631.01	\$15,667.76	\$33,304.79	\$19,482.69	\$18,460.00	\$18,460.00	\$0.00
Level 9 - District Wide Totals		\$307,362.31	\$334,572.04	\$386,209.37	\$298,021.97	\$374,658.00	\$391,290.00	\$16,632.00
Sub-Function 64 - Operation & Maintenance Totals		\$307,362.31	\$334,572.04	\$386,209.37	\$298,021.97	\$374,658.00	\$391,290.00	\$16,632.00
Function 64 - Operation & Maintenance Totals		\$307,362.31	\$334,572.04	\$386,209.37	\$298,021.97	\$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	29,534.78	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	.00
30-116-68-10-9-800-72100	FICA	1,237.40	1,309.85	2,621.66	2,236.79	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	4,551.65	6,107.00	6,734.00	627.00



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G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund <b>30 - School General Fund</b>								
EXPENSE								
Locations <b>116 - East Salem Elementary</b>								
Function <b>68 - Technology</b>								
Sub-Function <b>10 - Classroom Instruction</b>								
Level <b>9 - District Wide</b>								
Program <b>800 - Technology</b>								
30-116-68-10-9-800-72300	Group Health and Dental Insurance	2,002.08	1,998.00	4,019.10	3,398.22	2,486.00	2,486.00	.00
30-116-68-10-9-800-72400	VRS Group Life Insurance	217.36	231.10	443.06	367.01	492.00	543.00	51.00
30-116-68-10-9-800-72750	VRS Retiree Health Care Credit	196.07	208.80	400.14	331.40	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	1,540.42	2,100.00	2,100.00	.00
30-116-68-10-9-800-76305	ITRT	.00	362.78	313.39	142.06	350.00	350.00	.00
30-116-68-10-9-800-76515	Software-Instructional	2,634.50	4,450.00	3,802.14	3,773.86	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	3,193.99	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	.00
30-116-68-10-9-800-78050	Technology Addl VPSA Eligible	17,035.28	2,288.99	31,705.79	615.75	20,600.00	20,600.00	.00
Program <b>800 - Technology Totals</b>		\$47,828.67	\$163,320.84	\$94,167.11	\$49,685.93	\$80,758.00	\$85,418.00	\$4,660.00
Level <b>9 - District Wide Totals</b>		\$47,828.67	\$163,320.84	\$94,167.11	\$49,685.93	\$80,758.00	\$85,418.00	\$4,660.00
Sub-Function <b>10 - Classroom Instruction Totals</b>		\$47,828.67	\$163,320.84	\$94,167.11	\$49,685.93	\$80,758.00	\$85,418.00	\$4,660.00
Function <b>68 - Technology Totals</b>		\$47,828.67	\$163,320.84	\$94,167.11	\$49,685.93	\$80,758.00	\$85,418.00	\$4,660.00
Locations <b>116 - East Salem Elementary Totals</b>		\$3,831,307.43	\$4,155,576.20	\$4,320,187.70	\$3,180,585.62	\$4,067,130.00	\$4,442,495.00	\$375,365.00
Locations <b>119 - Regional</b>								
Function <b>61 - Instruction</b>								
Sub-Function <b>10 - Classroom Instruction</b>								
Level <b>2 - Elementary</b>								
Program <b>127 - Regional Sp Ed Program</b>								
30-119-61-10-2-127-71120	Compensation-Instructional Salaries	58,546.33	61,369.46	70,011.00	51,513.42	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	161,671.61	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	.00
30-119-61-10-2-127-72100	FICA	15,445.61	16,378.50	19,947.63	15,892.07	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	8,096.35	9,317.00	15,503.00	6,186.00





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G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund <b>30 - School General Fund</b>								
EXPENSE								
Locations <b>119 - Regional</b>								
Function <b>61 - Instruction</b>								
Sub-Function <b>10 - Classroom Instruction</b>								
Level <b>2 - Elementary</b>								
Program <b>127 - Regional Sp Ed Program</b>								
30-119-61-10-2-127-72220	VRS Hybrid Pension Contribution	20,395.13	27,064.13	34,788.76	26,677.14	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	41,049.18	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	2,803.67	3,756.00	4,166.00	410.00
30-119-61-10-2-127-72510	Hybrid Disability Insurance	292.12	387.52	498.24	381.96	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	2,531.70	3,392.00	3,762.00	370.00
30-119-61-10-2-127-73010	Autism Support Services	.00	3,656.25	.00	.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	7,090.69	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	718.47	1,667.00	1,667.00	.00
Program <b>127 - Regional Sp Ed Program</b>		\$354,246.09	\$367,563.31	\$403,469.38	\$318,426.26	\$435,526.00	\$474,349.00	\$38,823.00
Totals								
Level <b>2 - Elementary</b> Totals		\$354,246.09	\$367,563.31	\$403,469.38	\$318,426.26	\$435,526.00	\$474,349.00	\$38,823.00
Level <b>3 - Secondary</b>								
Program <b>127 - Regional Sp Ed Program</b>								
30-119-61-10-3-127-71120	Compensation-Instructional Salaries	67,124.92	67,539.74	78,651.96	61,957.35	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	85,368.78	103,935.00	142,470.00	38,535.00
30-119-61-10-3-127-71200	Compensation-OT	.00	.00	21.44	68.90	.00	.00	.00
30-119-61-10-3-127-71665	Bonus Payments To Teachers	9,288.00	.00	6,192.00	.00	.00	.00	.00
30-119-61-10-3-127-72100	FICA	11,650.48	11,224.12	12,283.49	10,694.56	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	16,240.63	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	7,956.83	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	40,266.32	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	1,950.92	2,447.00	3,040.00	593.00
30-119-61-10-3-127-72510	Hybrid Disability Insurance	110.91	128.00	140.12	113.94	115.00	115.00	.00



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G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund								
EXPENSE								
Locations 119 - Regional								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 3 - Secondary								
Program 127 - Regional Sp Ed Program								
30-119-61-10-3-127-72750	VRS Retiree Health Care Credit	1,867.00	1,817.89	1,956.35	1,761.66	2,209.00	2,745.00	536.00
30-119-61-10-3-127-73010	Autism Support Services	.00	.00	.00	.00	2,667.00	2,667.00	.00
30-119-61-10-3-127-73275	Therapeutic Services -Sp Ed	11,151.80	10,344.94	752.00	140.00	8,900.00	8,900.00	.00
30-119-61-10-3-127-76435	Supplies - Instructional	915.89	1,341.80	1,866.54	1,006.02	1,667.00	1,667.00	.00
Program 127 - Regional Sp Ed Program		\$247,877.76	\$227,330.93	\$239,912.36	\$227,525.91	\$284,187.00	\$340,325.00	\$56,138.00
Totals								
Level 3 - Secondary Totals		\$247,877.76	\$227,330.93	\$239,912.36	\$227,525.91	\$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	42,699.97	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	76,788.64	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	.00
30-119-61-10-4-127-72100	FICA	8,429.38	7,665.33	12,846.17	8,931.22	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	.00	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	18,400.87	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	19,315.37	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	1,483.66	2,082.00	2,238.00	156.00
30-119-61-10-4-127-72510	Hybrid Disability Insurance	114.90	94.70	352.14	263.48	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	1,339.63	1,880.00	2,020.00	140.00
30-119-61-10-4-127-73010	Autism Support Services	.00	.00	.00	.00	2,667.00	2,667.00	.00
30-119-61-10-4-127-73275	Therapeutic Services -Sp Ed	11,151.80	9,327.44	368.39	.00	8,900.00	8,900.00	.00



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G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund <b>30 - School General Fund</b>								
EXPENSE								
Locations <b>119 - Regional</b>								
Function <b>61 - Instruction</b>								
Sub-Function <b>10 - Classroom Instruction</b>								
Level <b>4 - Middle</b>								
Program <b>127 - Regional Sp Ed Program</b>								
30-119-61-10-4-127-76435	Supplies - Instructional	659.64	1,217.56	2,985.36	1,791.31	4,000.00	4,000.00	.00
Program <b>127 - Regional Sp Ed Program</b>	Totals	\$195,977.22	\$177,414.41	\$272,801.35	\$171,014.15	\$253,406.00	\$268,107.00	\$14,701.00
Level <b>4 - Middle</b>	Totals	\$195,977.22	\$177,414.41	\$272,801.35	\$171,014.15	\$253,406.00	\$268,107.00	\$14,701.00
Sub-Function <b>10 - Classroom Instruction</b>	Totals	\$798,101.07	\$772,308.65	\$916,183.09	\$716,966.32	\$973,119.00	\$1,082,781.00	\$109,662.00
Function <b>61 - Instruction</b>	Totals	\$798,101.07	\$772,308.65	\$916,183.09	\$716,966.32	\$973,119.00	\$1,082,781.00	\$109,662.00
Locations <b>119 - Regional</b>	Totals	\$798,101.07	\$772,308.65	\$916,183.09	\$716,966.32	\$973,119.00	\$1,082,781.00	\$109,662.00
Locations <b>121 - Central Administration</b>								
Function <b>62 - Administration, Attend. &amp; Health</b>								
Sub-Function <b>62 - Admin, Attend. &amp; Health</b>								
Level <b>9 - District Wide</b>								
Program <b>211 - Board Services</b>								
30-121-62-9-211-71111	Compensation-Board Members	19,400.04	20,150.04	20,000.04	15,000.03	20,001.00	20,001.00	.00
30-121-62-9-211-72100	FICA	1,484.14	1,541.45	1,530.00	1,147.50	1,531.00	1,531.00	.00
30-121-62-9-211-73080	Legal Services	16,341.13	46,171.00	15,920.50	22,202.50	45,000.00	45,000.00	.00
30-121-62-9-211-75300	Insurance - General Liability	44,267.00	37,255.00	36,094.00	44,768.00	38,191.00	38,677.00	486.00
30-121-62-9-211-75501	Travel-Board Members	2,170.58	8,571.73	10,986.61	6,125.29	6,000.00	6,000.00	.00
30-121-62-9-211-75802	Dues	21,292.31	19,070.00	23,241.01	24,149.28	24,060.00	23,560.00	(500.00)
Program <b>211 - Board Services</b>	Totals	\$104,955.20	\$132,759.22	\$107,772.16	\$113,392.60	\$134,783.00	\$134,769.00	(\$14.00)
Program <b>212 - Exec Admin Services</b>								
30-121-62-9-212-71110	Compensation-Administrative	77,443.38	84,833.64	91,337.92	83,914.80	88,806.00	98,091.00	9,285.00
30-121-62-9-212-71112	Compensation-Superintendent	185,222.15	199,454.95	198,486.56	148,651.57	186,305.00	199,453.00	13,148.00
30-121-62-9-212-71113	Compensation-Asst Superintendent	140,543.76	138,921.33	141,033.96	111,804.51	141,034.00	.00	(141,034.00)
30-121-62-9-212-71150	Compensation-Clerical	88,026.91	94,621.70	105,904.29	85,340.66	109,393.00	117,197.00	7,804.00
30-121-62-9-212-71200	Compensation-OT	962.99	1,192.01	706.04	492.11	2,000.00	2,000.00	.00



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Fund 30 - School General Fund								
EXPENSE								
Locations 121 - Central Administration								
Function 62 - Administration, Attend. & Health								
Sub-Function 62 - Admin, Attend. & Health								
Level 9 - District Wide								
Program 212 - Exec Admin Services								
30-121-62-62-9-212-71522	Compensation-REWIP Retirees	.00	7,380.00	6,975.00	4,410.00	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	2,700.00	3,600.00	3,600.00	.00
30-121-62-62-9-212-71630	Compensation-Phone Allowance	.00	1,350.00	1,800.00	1,350.00	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	.00
30-121-62-62-9-212-72100	FICA	38,249.96	43,456.65	42,253.62	32,063.93	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	67,381.29	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	3,809.76	.00	.00	.00
30-121-62-62-9-212-72300	Group Health and Dental Insurance	52,390.73	51,994.65	59,896.68	54,116.31	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	6,223.50	7,126.00	6,592.00	(534.00)
30-121-62-62-9-212-72500	Disability Insurance	.00	1,425.95	1,936.90	1,245.15	2,119.00	2,119.00	.00
30-121-62-62-9-212-72510	Hybrid Disability Insurance	.00	10.22	68.88	54.54	.00	.00	.00
30-121-62-62-9-212-72700	Workers Compensation	2,514.00	2,436.00	2,112.75	.00	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	5,619.78	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	.00
30-121-62-62-9-212-72802	Deferred Compensation Contribution	20,348.77	16,908.19	7,452.20	8,919.10	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	.00
30-121-62-62-9-212-73035	Consultants	35,204.00	39,940.24	26,887.00	27,395.00	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	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	12,698.69	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	4,478.16	6,000.00	6,000.00	.00
30-121-62-62-9-212-73161	Lease Offset	.00	.00	(1,606.56)	.00	.00	.00	.00



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G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund	<b>30 - School General Fund</b>							
	<b>EXPENSE</b>							
Locations	<b>121 - Central Administration</b>							
Function	<b>62 - Administration, Attend. &amp; Health</b>							
Sub-Function	<b>62 - Admin, Attend. &amp; Health</b>							
Level	<b>9 - District Wide</b>							
Program	<b>212 - Exec Admin Services</b>							
30-121-62-62-9-212-73205	Software Licensing Fees	75,371.72	80,680.89	80,662.21	82,960.54	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	10,169.46	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	5,880.73	6,000.00	6,000.00	.00
30-121-62-62-9-212-75509	Travel-Asst Superintendent	594.44	175.00	263.06	1,793.16	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	1,269.33	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	159.98	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	23,301.62	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	.00
Program	<b>212 - Exec Admin Services Totals</b>	<b>\$879,309.08</b>	<b>\$947,883.59</b>	<b>\$967,146.37</b>	<b>\$795,756.18</b>	<b>\$989,997.00</b>	<b>\$879,027.00</b>	<b>(\$110,970.00)</b>
Program	<b>213 - Information Services</b>							
30-121-62-62-9-213-73025	Communications Director Services	68,884.00	70,805.00	73,700.00	76,600.00	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	27,066.11	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	78,656.67	110,120.00	97,207.00	(12,913.00)
Program	<b>213 - Information Services Totals</b>	<b>\$185,517.44</b>	<b>\$194,657.80</b>	<b>\$193,979.54</b>	<b>\$182,322.78</b>	<b>\$241,573.00</b>	<b>\$233,060.00</b>	<b>(\$8,513.00)</b>
Program	<b>214 - Personnel Services</b>							
30-121-62-62-9-214-71110	Compensation-Administrative	110,355.75	116,064.96	124,221.96	98,476.53	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	64,687.87	81,217.00	136,980.00	55,763.00
30-121-62-62-9-214-71200	Compensation-OT	198.05	896.69	489.22	459.67	750.00	750.00	.00
30-121-62-62-9-214-71625	Compensation-Travel Allowance	1,200.00	1,200.00	1,200.00	900.00	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	.00
30-121-62-62-9-214-72100	FICA	12,743.47	13,573.54	15,005.73	12,031.78	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	27,067.14	34,144.00	44,877.00	10,733.00



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Fund 30 - School General Fund								
EXPENSE								
Locations 121 - Central Administration								
Function 62 - Administration, Attend. & Health								
Sub-Function 62 - Admin, Attend. & Health								
Level 9 - District Wide								
Program 214 - Personnel Services								
30-121-62-9-214-72300	Group Health and Dental Insurance	20,439.84	21,605.40	24,178.98	19,167.57	26,154.00	26,154.00	.00
30-121-62-9-214-72400	VRS Group Life Insurance	2,365.89	2,510.28	2,752.80	2,182.35	2,753.00	3,618.00	865.00
30-121-62-9-214-72700	Workers Compensation	80,825.00	8,310.00	16,565.00	17,168.00	.00	.00	.00
30-121-62-9-214-72750	VRS Retiree Health Care Credit	2,136.39	2,266.68	2,485.92	1,970.61	2,486.00	3,267.00	781.00
30-121-62-9-214-73065	Employee Assistance Plan	6,993.00	5,325.00	7,200.00	5,634.38	9,000.00	7,688.00	(1,312.00)
30-121-62-9-214-73110	Pre-Employment Checks	3,360.00	4,526.00	4,526.00	3,524.00	7,779.00	7,779.00	.00
30-121-62-9-214-73120	Recruiting Fees	783.74	525.00	909.50	4,228.84	4,275.00	4,275.00	.00
30-121-62-9-214-73235	Professional Development -NBC Certification Fees	2,079.00	1,485.00	.00	2,538.75	7,200.00	7,200.00	.00
30-121-62-9-214-73265	Teacher Licensing	1,350.00	(950.00)	1,200.00	(100.00)	250.00	250.00	.00
30-121-62-9-214-75517	Travel-Director of Human Resources	1,837.00	3,776.90	1,507.18	1,119.41	2,940.00	2,940.00	.00
30-121-62-9-214-76475	Wellness Program	.00	.00	.00	.00	2,000.00	2,000.00	.00
Program 214 - Personnel Services Totals		\$344,774.49	\$285,291.86	\$320,281.71	\$261,056.90	\$322,235.00	\$402,824.00	\$80,589.00
Program 216 - Fiscal Services								
30-121-62-9-216-71110	Compensation-Administrative	110,355.75	116,064.96	124,221.96	98,476.53	124,222.00	133,040.00	8,818.00
30-121-62-9-216-71150	Compensation-Clerical	94,431.02	100,487.83	111,327.42	88,344.30	111,096.00	118,980.00	7,884.00
30-121-62-9-216-71200	Compensation-OT	127.84	795.47	397.72	417.81	750.00	750.00	.00
30-121-62-9-216-71625	Compensation-Travel Allowance	1,200.00	1,200.00	1,200.00	900.00	1,200.00	1,200.00	.00
30-121-62-9-216-71665	Bonus Payments To Teachers	3,870.00	.00	3,870.00	.00	.00	.00	.00
30-121-62-9-216-72100	FICA	14,538.51	15,259.51	16,951.79	13,344.86	18,151.00	19,429.00	1,278.00
30-121-62-9-216-72210	VRS Pension Contribution	33,998.94	35,891.16	39,109.80	31,003.77	39,110.00	41,886.00	2,776.00
30-121-62-9-216-72300	Group Health and Dental Insurance	19,338.42	20,686.02	23,534.22	18,756.54	26,153.00	26,153.00	.00





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G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund	<b>30 - School General Fund</b>							
	<b>EXPENSE</b>							
Locations	<b>121 - Central Administration</b>							
Function	<b>62 - Administration, Attend. &amp; Health</b>							
Sub-Function	<b>62 - Admin, Attend. &amp; Health</b>							
Level	<b>9 - District Wide</b>							
Program	<b>216 - Fiscal Services</b>							
30-121-62-62-9-216-72400	VRS Group Life Insurance	2,741.13	2,893.68	3,153.24	2,499.66	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	2,257.23	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	10,625.00	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	3,179.00	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	1,255.56	3,800.00	3,800.00	.00
	Program <b>216 - Fiscal Services</b> Totals	\$298,855.76	\$314,054.79	\$346,145.96	\$271,060.26	\$350,074.00	\$371,256.00	\$21,182.00
	Level <b>9 - District Wide</b> Totals	\$1,813,411.97	\$1,874,647.26	\$1,935,325.74	\$1,623,588.72	\$2,038,662.00	\$2,020,936.00	(\$17,726.00)
Sub-Function	<b>62 - Admin, Attend. &amp; Health</b> Totals	\$1,813,411.97	\$1,874,647.26	\$1,935,325.74	\$1,623,588.72	\$2,038,662.00	\$2,020,936.00	(\$17,726.00)
Function	<b>62 - Administration, Attend. &amp; Health</b> Totals	\$1,813,411.97	\$1,874,647.26	\$1,935,325.74	\$1,623,588.72	\$2,038,662.00	\$2,020,936.00	(\$17,726.00)
	Totals							
Function	<b>64 - Operation &amp; Maintenance</b>							
Sub-Function	<b>64 - Operation &amp; Maintenance</b>							
Level	<b>9 - District Wide</b>							
Program	<b>420 - Building Services</b>							
30-121-64-64-9-420-71187	Compensation-Student Workers	4,239.25	3,337.50	2,405.88	1,812.00	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	27,047.89	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	3,780.23	.00	.00	.00
30-121-64-64-9-420-71200	Compensation-OT	884.60	1,615.99	1,100.38	916.21	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	.00
30-121-64-64-9-420-72100	FICA	6,207.15	6,097.13	5,792.45	2,488.76	2,971.00	3,381.00	410.00
30-121-64-64-9-420-72210	VRS Pension Contribution	604.26	662.16	640.08	507.36	640.00	1,278.00	638.00
30-121-64-64-9-420-72300	Group Health and Dental Insurance	7,017.24	7,502.40	8,529.96	6,796.44	11,738.00	11,738.00	.00
30-121-64-64-9-420-72400	VRS Group Life Insurance	352.05	385.80	446.64	354.09	447.00	478.00	31.00



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G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund								
EXPENSE								
Locations 121 - Central Administration								
Function 64 - Operation & Maintenance								
Sub-Function 64 - Operation & Maintenance								
Level 9 - District Wide								
Program 420 - Building Services								
30-121-64-64-9-420-72600	Unemployment Compensation	.00	.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	.00	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	293.34	370.00	396.00	26.00
30-121-64-64-9-420-72850	OPEB ARC	230.45	257.00	253.00	.00	.00	.00	.00
30-121-64-64-9-420-73180	Repair/Maint - Other Contracted	7,208.89	8,525.90	10,183.08	3,720.51	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	.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	18,304.72	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	2,755.05	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	23,931.93	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	3,474.38	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	1,011.15	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	65,974.00	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	6,466.83	4,000.00	4,000.00	.00
Program 420 - Building Services Totals		\$227,210.24	\$238,570.07	\$233,444.13	\$169,634.89	\$211,571.00	\$220,180.00	\$8,609.00
Level 9 - District Wide Totals		\$227,210.24	\$238,570.07	\$233,444.13	\$169,634.89	\$211,571.00	\$220,180.00	\$8,609.00
Sub-Function 64 - Operation & Maintenance Totals		\$227,210.24	\$238,570.07	\$233,444.13	\$169,634.89	\$211,571.00	\$220,180.00	\$8,609.00
Function 64 - Operation & Maintenance Totals		\$227,210.24	\$238,570.07	\$233,444.13	\$169,634.89	\$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	\$1,793,223.61	\$2,250,233.00	\$2,241,116.00	(\$9,117.00)
Locations 122 - Central Attend. & Health								
Function 62 - Administration, Attend. & Health								
Sub-Function 62 - Admin, Attend. & Health								
Level 9 - District Wide								
Program 222 - Health Services								
30-122-62-62-9-222-71131	Compensation-School Nurses	328,040.15	361,370.98	379,022.11	313,792.09	379,332.00	433,396.00	54,064.00



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G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund								
EXPENSE								
Locations 122 - Central Attend. & Health								
Function 62 - Administration, Attend. & Health								
Sub-Function 62 - Admin, Attend. & Health								
Level 9 - District Wide								
Program 222 - Health Services								
30-122-62-9-222-71135	Compensation - Health and Behavioral	.00	.00	.00	58,227.39	70,000.00	129,530.00	59,530.00
30-122-62-9-222-71520	Compensation-Substitutes	3,914.89	7,328.59	14,887.64	6,443.64	8,000.00	8,000.00	.00
30-122-62-9-222-71651	Compensation - NBC Nurse Supplement	.00	.00	.00	1,750.00	.00	.00	.00
30-122-62-9-222-71665	Bonus Payments To Teachers	9,288.00	6,000.00	9,288.00	.00	.00	.00	.00
30-122-62-9-222-72100	FICA	24,168.40	26,631.96	28,183.26	26,888.59	34,986.00	43,676.00	8,690.00
30-122-62-9-222-72210	VRS Pension Contribution	29,277.21	28,512.90	30,620.20	35,508.18	74,679.00	28,067.00	(46,612.00)
30-122-62-9-222-72220	VRS Hybrid Pension Contribution	25,588.43	29,259.50	32,424.90	23,919.62	.00	65,491.00	65,491.00
30-122-62-9-222-72300	Group Health and Dental Insurance	30,143.52	34,033.04	50,628.04	52,081.62	44,958.00	44,958.00	.00
30-122-62-9-222-72400	VRS Group Life Insurance	4,423.63	4,658.00	5,083.00	4,791.40	6,021.00	7,543.00	1,522.00
30-122-62-9-222-72510	Hybrid Disability Insurance	366.48	419.00	464.30	342.52	.00	.00	.00
30-122-62-9-222-72700	Workers Compensation	2,011.00	1,949.00	2,883.28	.00	3,000.00	3,000.00	.00
30-122-62-9-222-72750	VRS Retiree Health Care Credit	3,994.51	4,206.00	4,589.80	4,326.51	5,437.00	6,811.00	1,374.00
30-122-62-9-222-72850	OPEB ARC	2,074.06	2,575.00	2,937.00	.00	.00	.00	.00
30-122-62-9-222-73037	Contractual Services - Other	4,178.00	4,178.00	4,445.43	5,392.00	4,080.00	4,080.00	.00
30-122-62-9-222-73055	Drug Testing Services/Pledge Program	.00	9,658.51	15,000.06	12,012.06	20,673.00	20,673.00	.00
30-122-62-9-222-73085	Maintenance of Records	18,224.63	9,394.30	12,635.45	19,309.67	11,500.00	11,500.00	.00
30-122-62-9-222-73115	Printing Services	1,759.00	2,071.50	2,709.25	2,538.00	4,000.00	4,000.00	.00
30-122-62-9-222-73255	Professional Development	816.85	859.00	901.92	2,634.00	1,200.00	1,200.00	.00
30-122-62-9-222-73260	Student Assistance Program	.00	2,224.00	.00	914.56	5,000.00	5,000.00	.00
30-122-62-9-222-75525	Travel - Health Services Staff	779.94	970.37	1,268.82	343.14	2,974.00	2,974.00	.00
30-122-62-9-222-76100	Supplies - Nursing	2,051.33	3,272.69	6,173.23	701.67	9,000.00	13,144.00	4,144.00



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G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund	<b>30 - School General Fund</b>							
	<b>EXPENSE</b>							
Locations	<b>122 - Central Attend. &amp; Health</b>							
Function	<b>62 - Administration, Attend. &amp; Health</b>							
Sub-Function	<b>62 - Admin, Attend. &amp; Health</b>							
Level	<b>9 - District Wide</b>							
Program	<b>222 - Health Services Totals</b>	\$491,100.03	\$539,572.34	\$604,145.69	\$571,916.66	\$684,840.00	\$833,043.00	\$148,203.00
Program	<b>223 - Psych Services</b>							
30-122-62-62-9-223-71132	Compensation-Psychologists	195,871.06	217,328.40	246,772.80	194,408.27	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	.00
30-122-62-62-9-223-72100	FICA	12,991.77	14,350.88	16,973.30	13,276.19	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	31,265.90	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	23,959.80	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	2,520.80	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	2,276.23	4,196.00	3,198.00	(998.00)
Program	<b>223 - Psych Services Totals</b>	\$276,741.70	\$300,459.42	\$346,158.12	\$267,707.19	\$469,607.00	\$364,994.00	(\$104,613.00)
Program	<b>224 - Speech/Audio Services</b>							
30-122-62-62-9-224-71185	Compensation- Speech and Vision Teachers	284,229.70	361,043.68	416,954.11	317,720.73	444,655.00	416,352.00	(28,303.00)
30-122-62-62-9-224-71520	Compensation-Substitutes	.00	.00	.00	1,962.59	.00	.00	.00
30-122-62-62-9-224-71665	Bonus Payments To Teachers	6,966.00	.00	8,668.80	.00	.00	.00	.00
30-122-62-62-9-224-72100	FICA	20,859.74	26,376.39	31,338.52	23,264.52	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	29,778.68	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	19,601.30	.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	26,945.60	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	3,981.27	5,958.00	5,579.00	(379.00)
30-122-62-62-9-224-72510	Hybrid Disability Insurance	153.84	302.50	319.90	280.66	.00	.00	.00
30-122-62-62-9-224-72750	VRS Retiree Health Care Credit	3,225.19	4,302.50	5,054.73	3,595.08	5,380.00	5,038.00	(342.00)
Program	<b>224 - Speech/Audio Services Totals</b>	\$380,159.90	\$481,042.38	\$570,455.01	\$427,130.43	\$593,740.00	\$557,846.00	(\$35,894.00)
Level	<b>9 - District Wide Totals</b>	\$1,148,001.63	\$1,321,074.14	\$1,520,758.82	\$1,266,754.28	\$1,748,187.00	\$1,755,883.00	\$7,696.00



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G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund								
EXPENSE								
Locations 122 - Central Attend. & Health								
Function 62 - Administration, Attend. & Health								
Sub-Function 62 - Admin, Attend. & Health Totals		\$1,148,001.63	\$1,321,074.14	\$1,520,758.82	\$1,266,754.28	\$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	\$1,266,754.28	\$1,748,187.00	\$1,755,883.00	\$7,696.00
Locations 122 - Central Attend. & Health Totals		\$1,148,001.63	\$1,321,074.14	\$1,520,758.82	\$1,266,754.28	\$1,748,187.00	\$1,755,883.00	\$7,696.00
Locations 130 - Transportation								
Function 63 - Pupil Transportation								
Sub-Function 63 - Pupil Transportation								
Level 9 - District Wide								
Program 310 - Transportation Mgmt and Dir								
30-130-63-9-310-71150 Compensation-Clerical		45,283.18	64,112.19	74,820.93	58,713.49	74,543.00	119,430.00	44,887.00
30-130-63-9-310-71173 Compensation-Transportation Supr		65,858.88	76,776.96	80,610.96	63,903.78	80,611.00	99,769.00	19,158.00
30-130-63-9-310-71200 Compensation-OT		19.85	362.61	133.46	144.24	.00	.00	.00
30-130-63-9-310-71665 Bonus Payments To Teachers		3,870.00	.00	3,870.00	.00	.00	.00	.00
30-130-63-9-310-72100 FICA		8,298.40	10,125.26	11,610.48	9,005.65	11,869.00	16,769.00	4,900.00
30-130-63-9-310-72210 VRS Pension Contribution		17,961.19	23,324.96	25,786.44	20,392.23	25,787.00	36,431.00	10,644.00
30-130-63-9-310-72300 Group Health and Dental Insurance		18,126.69	21,060.93	23,146.26	18,342.36	19,886.00	19,886.00	.00
30-130-63-9-310-72400 VRS Group Life Insurance		1,448.13	1,880.55	2,079.00	1,644.18	2,079.00	2,937.00	858.00
30-130-63-9-310-72700 Workers Compensation		7,289.00	7,064.00	7,056.57	.00	8,000.00	8,000.00	.00
30-130-63-9-310-72750 VRS Retiree Health Care Credit		1,307.59	1,698.18	1,877.28	1,484.64	1,877.00	2,652.00	775.00
30-130-63-9-310-72850 OPEB ARC		6,106.95	7,210.00	7,189.00	.00	.00	.00	.00
30-130-63-9-310-74900 Building Maintenance -City		305.00	1,675.73	1,524.95	1,456.62	2,000.00	2,000.00	.00
Program 310 - Transportation Mgmt and Dir Totals		\$175,874.86	\$215,291.37	\$239,705.33	\$175,087.19	\$226,652.00	\$307,874.00	\$81,222.00
Program 320 - Vehicle Operation Services								
30-130-63-9-320-71170 Compensation-Bus Drivers		450,071.72	580,019.32	672,647.70	525,184.98	665,445.00	695,748.00	30,303.00
30-130-63-9-320-71171 Compensation-Bus Drivers-Field Trips		15,415.10	69,583.59	85,987.73	57,943.88	38,000.00	38,000.00	.00
30-130-63-9-320-71172 Compensation-Bus Aides		425.00	(96.84)	.00	.00	.00	.00	.00



# FY 25 Operating Budget for Approval

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund								
EXPENSE								
Locations 130 - Transportation								
Function 63 - Pupil Transportation								
Sub-Function 63 - Pupil Transportation								
Level 9 - District Wide								
Program 320 - Vehicle Operation Services								
30-130-63-63-9-320-71174	Compensation-Substitute Bus Drivers	56,750.17	54,941.80	66,569.90	34,394.27	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	12,500.00	.00
30-130-63-63-9-320-71200	Compensation-OT	1,961.97	3,472.79	7,718.18	3,048.72	7,000.00	7,000.00	.00
30-130-63-63-9-320-71522	Compensation-REWIP Retirees	.00	.00	.00	44.65	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	.00
30-130-63-63-9-320-72100	FICA	40,205.71	52,499.94	63,111.81	44,526.42	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	3,401.05	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	6,918.73	.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	145,249.36	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	5,620.95	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	1,467.25	.00	.00	.00
30-130-63-63-9-320-72600	Unemployment Compensation	1,028.24	.11	.00	.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	4,656.06	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	.00
30-130-63-63-9-320-73055	Drug Testing Services/Pledge Program	2,088.50	2,694.25	3,860.74	2,290.50	2,950.00	2,950.00	.00
30-130-63-63-9-320-73070	Employee Physicals	2,581.00	4,223.00	6,744.00	3,907.00	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	4,675.61	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	1,478.15	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	.00
30-130-63-63-9-320-75304	Insurance - Motor Vehicle	18,818.00	19,560.00	19,918.00	19,038.00	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	3,623.75	4,000.00	5,050.00	1,050.00





# FY 25 Operating Budget for Approval

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund <b>30 - School General Fund</b>								
EXPENSE								
Locations <b>130 - Transportation</b>								
Function <b>63 - Pupil Transportation</b>								
Sub-Function <b>63 - Pupil Transportation</b>								
Level <b>9 - District Wide</b>								
Program <b>320 - Vehicle Operation Services</b>								
30-130-63-63-9-320-76125	Fuel and Lubricants	70,057.49	160,529.03	179,090.04	111,869.81	125,000.00	125,000.00	.00
Program <b>320 - Vehicle Operation Services</b>	Totals	\$875,488.79	\$1,178,918.60	\$1,399,835.01	\$991,839.14	\$1,248,901.00	\$1,293,174.00	\$44,273.00
Program <b>330 - Transportation Monitoring Svcs</b>								
30-130-63-63-9-330-71172	Compensation-Bus Aides	101,808.67	138,216.11	157,030.98	130,154.93	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	.00
30-130-63-63-9-330-71520	Compensation-Substitutes	9,295.82	6,188.20	6,389.01	4,961.74	7,000.00	7,000.00	.00
30-130-63-63-9-330-71522	Compensation-REWIP Retirees	.00	.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	.00
30-130-63-63-9-330-72100	FICA	9,236.84	9,836.93	13,664.82	10,376.07	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	440.97	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	2,131.52	.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	27,767.34	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	1,583.30	2,289.00	2,461.00	172.00
30-130-63-63-9-330-72510	Hybrid Disability Insurance	361.70	449.35	594.61	502.68	.00	.00	.00
30-130-63-63-9-330-72600	Unemployment Compensation	521.97	.00	.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	1,311.67	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	.00
30-130-63-63-9-330-73040	Crossing Guard Services	77,736.02	76,781.99	82,785.48	60,984.96	100,222.00	107,237.00	7,015.00
Program <b>330 - Transportation Monitoring Svcs</b>	Totals	\$252,955.49	\$281,430.47	\$324,027.55	\$240,215.18	\$343,891.00	\$370,106.00	\$26,215.00
Program <b>340 - Vehicle Maintenance Services</b>								
30-130-63-63-9-340-71190	Compensation-Custodians	29,042.21	29,346.07	32,691.79	25,897.02	57,668.00	34,987.00	(22,681.00)



# FY 25 Operating Budget for Approval

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund								
EXPENSE								
Locations 130 - Transportation								
Function 63 - Pupil Transportation								
Sub-Function 63 - Pupil Transportation								
Level 9 - District Wide								
Program 340 - Vehicle Maintenance Services								
30-130-63-63-9-340-71200	Compensation-OT	3.87	.00	.00	.00	.00	.00	.00
30-130-63-63-9-340-72100	FICA	2,162.80	2,168.65	2,314.96	1,939.74	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	497.22	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	.00
30-130-63-63-9-340-72300	Group Health and Dental Insurance	7,017.24	7,502.40	8,529.96	6,796.44	8,667.00	8,667.00	.00
30-130-63-63-9-340-72400	VRS Group Life Insurance	394.98	393.24	437.76	347.01	773.00	469.00	(304.00)
30-130-63-63-9-340-72510	Hybrid Disability Insurance	9.44	.00	.00	.00	.00	.00	.00
30-130-63-63-9-340-72750	VRS Retiree Health Care Credit	200.44	331.56	362.64	287.46	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	.00
30-130-63-63-9-340-73180	Repair/Maint - Other Contracted	1,793.82	24,623.47	22,058.73	16,311.76	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	166,415.99	180,000.00	180,000.00	.00
Program 340 - Vehicle Maintenance Services Totals		\$188,933.25	\$227,384.25	\$248,629.58	\$218,492.64	\$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	.00	275,505.00	275,505.00	.00
Program 350 - Bus Regular Purchases Totals		\$70,491.00	\$339,513.00	\$73,087.00	\$0.00	\$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	\$1,625,634.15	\$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	\$1,625,634.15	\$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	\$1,625,634.15	\$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	\$1,625,634.15	\$2,349,216.00	\$2,476,100.00	\$126,884.00



# FY 25 Operating Budget for Approval

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund								
EXPENSE								
Locations 170 - Non-Departmental								
Function 67 - Debt Service & Fund Transfers								
Sub-Function 67 - Debt Service & Transfers								
Level 9 - District Wide								
Program 720 - Intra Agency Fund								
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	713,075.00	.00	.00	.00
30-170-67-67-9-720-79313	Transfer to School Reserve Fund	577,282.00	660,871.00	718,049.00	184,373.00	.00	.00	.00
30-170-67-67-9-720-79318	Transfer To School Grants Fund	.00	.00	.00	97,500.00	.00	.00	.00
30-170-67-67-9-720-79400	Lease Obligation Principal	99,918.53	.00	15,698.60	.00	.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	.00
30-170-67-67-9-720-79410	Lease Obligation Interest	4,849.49	.00	1,674.16	.00	.00	10,947.00	10,947.00
30-170-67-67-9-720-79598	Pay Increase	.00	.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	.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	\$994,948.00	\$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	\$994,948.00	\$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	\$994,948.00	\$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	\$994,948.00	\$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	\$994,948.00	\$2,469,271.00	\$1,863,200.00	(\$606,071.00)
EXPENSE TOTALS		\$44,239,628.98	\$49,522,578.30	\$50,327,024.43	\$37,591,626.06	\$50,793,616.00	\$54,500,420.00	\$3,706,804.00
Fund 30 - School General Fund Totals								
REVENUE TOTALS		\$44,857,097.77	\$46,595,696.17	\$49,257,564.62	\$42,154,713.64	\$50,793,616.00	\$53,615,420.00	\$2,821,804.00
EXPENSE TOTALS		\$44,239,628.98	\$49,522,578.30	\$50,327,024.43	\$37,591,626.06	\$50,793,616.00	\$54,500,420.00	\$3,706,804.00
Fund 30 - School General Fund Totals		\$617,468.79	(\$2,926,882.13)	(\$1,069,459.81)	\$4,563,087.58	\$0.00	(\$885,000.00)	(\$885,000.00)
Net Grand Totals								
REVENUE GRAND TOTALS		\$44,857,097.77	\$46,595,696.17	\$49,257,564.62	\$42,154,713.64	\$50,793,616.00	\$53,615,420.00	\$2,821,804.00
EXPENSE GRAND TOTALS		\$44,239,628.98	\$49,522,578.30	\$50,327,024.43	\$37,591,626.06	\$50,793,616.00	\$54,500,420.00	\$3,706,804.00
Net Grand Totals		\$617,468.79	(\$2,926,882.13)	(\$1,069,459.81)	\$4,563,087.58	\$0.00	(\$885,000.00)	(\$885,000.00)



# FY 25 Grant Budget for Approval

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 32 - School Grants Fund								
REVENUE								
Locations 110 - Central Instruction								
Function 00 - Revenue								
Sub-Function 00 - Revenues								
Level 9 - District Wide								
Program 000 - General Revenue								
32-110-00-00-9-000-69999	Contingencies	.00	.00	.00	.00	.00	450,000.00	450,000.00
Program 000 - General Revenue Totals		\$0.00	\$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	\$0.00	\$450,000.00	\$450,000.00
Sub-Function 00 - Revenues Totals		\$0.00	\$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	\$0.00	\$450,000.00	\$450,000.00
Locations 110 - Central Instruction Totals		\$0.00	\$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	1,816.30	8,204.00	8,174.00	(30.00)
Program 000 - General Revenue Totals		\$8,386.85	\$8,233.25	\$8,203.00	\$1,816.30	\$8,204.00	\$8,174.00	(\$30.00)
Level 9 - District Wide Totals		\$8,386.85	\$8,233.25	\$8,203.00	\$1,816.30	\$8,204.00	\$8,174.00	(\$30.00)
Sub-Function 00 - Revenues Totals		\$8,386.85	\$8,233.25	\$8,203.00	\$1,816.30	\$8,204.00	\$8,174.00	(\$30.00)
Function 00 - Revenue Totals		\$8,386.85	\$8,233.25	\$8,203.00	\$1,816.30	\$8,204.00	\$8,174.00	(\$30.00)
Locations 200 - ISAEP Grant Totals		\$8,386.85	\$8,233.25	\$8,203.00	\$1,816.30	\$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	.00	159,000.00	159,000.00
Program 000 - General Revenue Totals		\$0.00	\$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	\$0.00	\$159,000.00	\$159,000.00
Sub-Function 00 - Revenues Totals		\$0.00	\$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	\$0.00	\$159,000.00	\$159,000.00
Locations 205 - Youth Tobacco Use Prevention Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$159,000.00	\$159,000.00



# FY 25 Grant Budget for Approval

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
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	11,025.00	.00	.00	.00
Program 000 - General Revenue Totals		\$78,521.00	\$75,854.33	\$70,162.67	\$11,025.00	\$0.00	\$0.00	\$0.00
Level 9 - District Wide Totals		\$78,521.00	\$75,854.33	\$70,162.67	\$11,025.00	\$0.00	\$0.00	\$0.00
Sub-Function 00 - Revenues Totals		\$78,521.00	\$75,854.33	\$70,162.67	\$11,025.00	\$0.00	\$0.00	\$0.00
Function 00 - Revenue Totals		\$78,521.00	\$75,854.33	\$70,162.67	\$11,025.00	\$0.00	\$0.00	\$0.00
Locations 220 - Race To GED Grant Totals		\$78,521.00	\$75,854.33	\$70,162.67	\$11,025.00	\$0.00	\$0.00	\$0.00
Locations 230 - Preschool Mini Grants								
Function 00 - Revenue								
Sub-Function 00 - Revenues								
Level 9 - District Wide								
Program 000 - General Revenue								
32-230-00-00-9-000-62210	IDEA Part B Sec 619 Spec Ed Preschool 84.173	18,590.62	17,274.46	14,526.54	3,387.03	19,331.00	19,331.00	.00
Program 000 - General Revenue Totals		\$18,590.62	\$17,274.46	\$14,526.54	\$3,387.03	\$19,331.00	\$19,331.00	\$0.00
Level 9 - District Wide Totals		\$18,590.62	\$17,274.46	\$14,526.54	\$3,387.03	\$19,331.00	\$19,331.00	\$0.00
Sub-Function 00 - Revenues Totals		\$18,590.62	\$17,274.46	\$14,526.54	\$3,387.03	\$19,331.00	\$19,331.00	\$0.00
Function 00 - Revenue Totals		\$18,590.62	\$17,274.46	\$14,526.54	\$3,387.03	\$19,331.00	\$19,331.00	\$0.00
Locations 230 - Preschool Mini Grants Totals		\$18,590.62	\$17,274.46	\$14,526.54	\$3,387.03	\$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	.00
32-240-00-00-9-000-61121	Adult Literacy	82,461.25	77,284.23	87,638.27	.00	.00	.00	.00
32-240-00-00-9-000-62300	Adult Basic Ed 84.002	327,189.74	376,403.23	309,910.13	3,867.00	.00	.00	.00
32-240-00-00-9-000-62305	Corrections Ed & Other Institutionalized Indivs 84.002A	1,792.20	2,000.00	2,000.00	.00	.00	.00	.00
32-240-00-00-9-000-62315	Economic Equity Initiative 17.278	1,009.22	.00	.00	.00	.00	.00	.00



# FY 25 Grant Budget for Approval

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 32 - School Grants Fund								
REVENUE								
Locations 240 - Adult Basic Education Grant								
Function 00 - Revenue								
Sub-Function 00 - Revenues								
Level 9 - District Wide								
Program 000 - General Revenue								
32-240-00-00-9-000-63237	Adult Education Fees	721.06	.00	.00	.00	.00	.00	.00
Program 000 - General Revenue Totals		\$451,635.89	\$494,149.88	\$438,010.82	\$3,867.00	\$0.00	\$0.00	\$0.00
Level 9 - District Wide Totals		\$451,635.89	\$494,149.88	\$438,010.82	\$3,867.00	\$0.00	\$0.00	\$0.00
Sub-Function 00 - Revenues Totals		\$451,635.89	\$494,149.88	\$438,010.82	\$3,867.00	\$0.00	\$0.00	\$0.00
Function 00 - Revenue Totals		\$451,635.89	\$494,149.88	\$438,010.82	\$3,867.00	\$0.00	\$0.00	\$0.00
Locations 240 - Adult Basic Education Grant Totals		\$451,635.89	\$494,149.88	\$438,010.82	\$3,867.00	\$0.00	\$0.00	\$0.00
Locations 250 - ESEA Title I Grant								
Function 00 - Revenue								
Sub-Function 00 - Revenues								
Level 9 - District Wide								
Program 000 - General Revenue								
32-250-00-00-9-000-62000	NCLB Title I A 84.010	611,128.51	560,147.94	615,758.69	258,855.37	561,228.00	561,811.00	583.00
Program 000 - General Revenue Totals		\$611,128.51	\$560,147.94	\$615,758.69	\$258,855.37	\$561,228.00	\$561,811.00	\$583.00
Level 9 - District Wide Totals		\$611,128.51	\$560,147.94	\$615,758.69	\$258,855.37	\$561,228.00	\$561,811.00	\$583.00
Sub-Function 00 - Revenues Totals		\$611,128.51	\$560,147.94	\$615,758.69	\$258,855.37	\$561,228.00	\$561,811.00	\$583.00
Function 00 - Revenue Totals		\$611,128.51	\$560,147.94	\$615,758.69	\$258,855.37	\$561,228.00	\$561,811.00	\$583.00
Locations 250 - ESEA Title I Grant Totals		\$611,128.51	\$560,147.94	\$615,758.69	\$258,855.37	\$561,228.00	\$561,811.00	\$583.00





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G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 32 - School Grants Fund								
REVENUE								
Locations 270 - ESEA II A Teacher Qual Grant								
Function 00 - Revenue								
Sub-Function 00 - Revenues								
Level 9 - District Wide								
Program 000 - General Revenue								
32-270-00-00-9-000-62150	NCLB Title II A Improving Teacher Quality 84.367	90,138.68	150,924.63	95,698.19	54,720.96	100,146.00	106,293.00	6,147.00
Program 000 - General Revenue Totals		\$90,138.68	\$150,924.63	\$95,698.19	\$54,720.96	\$100,146.00	\$106,293.00	\$6,147.00
Level 9 - District Wide Totals		\$90,138.68	\$150,924.63	\$95,698.19	\$54,720.96	\$100,146.00	\$106,293.00	\$6,147.00
Sub-Function 00 - Revenues Totals		\$90,138.68	\$150,924.63	\$95,698.19	\$54,720.96	\$100,146.00	\$106,293.00	\$6,147.00
Function 00 - Revenue Totals		\$90,138.68	\$150,924.63	\$95,698.19	\$54,720.96	\$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	\$54,720.96	\$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	11,209.69	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	.00
Program 000 - General Revenue Totals		\$21,156.74	\$19,183.91	\$16,858.91	\$11,209.69	\$16,547.00	\$19,699.00	\$3,152.00
Level 9 - District Wide Totals		\$21,156.74	\$19,183.91	\$16,858.91	\$11,209.69	\$16,547.00	\$19,699.00	\$3,152.00
Sub-Function 00 - Revenues Totals		\$21,156.74	\$19,183.91	\$16,858.91	\$11,209.69	\$16,547.00	\$19,699.00	\$3,152.00
Function 00 - Revenue Totals		\$21,156.74	\$19,183.91	\$16,858.91	\$11,209.69	\$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	\$11,209.69	\$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	418,548.12	828,369.00	850,498.00	22,129.00



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G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 32 - School Grants Fund								
REVENUE								
Locations 300 - Flow Thru Title VI B Grant								
Function 00 - Revenue								
Sub-Function 00 - Revenues								
Level 9 - District Wide								
Program 000 - General Revenue								
32-300-00-00-9-000-62121	Flow Thru Title VIB Carryover 84.027	117,382.07	.00	.00	.00	.00	.00	.00
Program 000 - General Revenue Totals		\$837,138.08	\$907,867.24	\$935,640.09	\$418,548.12	\$828,369.00	\$850,498.00	\$22,129.00
Level 9 - District Wide Totals		\$837,138.08	\$907,867.24	\$935,640.09	\$418,548.12	\$828,369.00	\$850,498.00	\$22,129.00
Sub-Function 00 - Revenues Totals		\$837,138.08	\$907,867.24	\$935,640.09	\$418,548.12	\$828,369.00	\$850,498.00	\$22,129.00
Function 00 - Revenue Totals		\$837,138.08	\$907,867.24	\$935,640.09	\$418,548.12	\$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	\$418,548.12	\$828,369.00	\$850,498.00	\$22,129.00
Locations 310 - Perkins Vocational Ed Grant								
Function 00 - Revenue								
Sub-Function 00 - Revenues								
Level 9 - District Wide								
Program 000 - General Revenue								
32-310-00-00-9-000-62270	Perkins Voc Ed 84.048	54,358.89	58,864.60	56,618.30	.00	55,780.00	58,497.00	2,717.00
Program 000 - General Revenue Totals		\$54,358.89	\$58,864.60	\$56,618.30	\$0.00	\$55,780.00	\$58,497.00	\$2,717.00
Level 9 - District Wide Totals		\$54,358.89	\$58,864.60	\$56,618.30	\$0.00	\$55,780.00	\$58,497.00	\$2,717.00
Sub-Function 00 - Revenues Totals		\$54,358.89	\$58,864.60	\$56,618.30	\$0.00	\$55,780.00	\$58,497.00	\$2,717.00
Function 00 - Revenue Totals		\$54,358.89	\$58,864.60	\$56,618.30	\$0.00	\$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	\$0.00	\$55,780.00	\$58,497.00	\$2,717.00



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G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 32 - School Grants Fund								
REVENUE								
Locations 340 - School Security Grant								
Function 00 - Revenue								
Sub-Function 00 - Revenues								
Level 9 - District Wide								
Program 000 - General Revenue								
32-340-00-00-9-000-61301	School Security Grant	16,999.00	90,564.83	87,502.17	29,840.00	.00	.00	.00
32-340-00-00-9-000-63008	Transfer From School Operating Fund	.00	.00	.00	37,500.00	.00	.00	.00
Program 000 - General Revenue Totals		\$16,999.00	\$90,564.83	\$87,502.17	\$67,340.00	\$0.00	\$0.00	\$0.00
Level 9 - District Wide Totals		\$16,999.00	\$90,564.83	\$87,502.17	\$67,340.00	\$0.00	\$0.00	\$0.00
Sub-Function 00 - Revenues Totals		\$16,999.00	\$90,564.83	\$87,502.17	\$67,340.00	\$0.00	\$0.00	\$0.00
Function 00 - Revenue Totals		\$16,999.00	\$90,564.83	\$87,502.17	\$67,340.00	\$0.00	\$0.00	\$0.00
Locations 340 - School Security Grant Totals		\$16,999.00	\$90,564.83	\$87,502.17	\$67,340.00	\$0.00	\$0.00	\$0.00
Locations 380 - Plugged In Virginia								
Function 00 - Revenue								
Sub-Function 00 - Revenues								
Level 9 - District Wide								
Program 000 - General Revenue								
32-380-00-00-9-000-61601	Plugged In Virginia Grant	.00	.00	16,265.69	.00	.00	.00	.00
Program 000 - General Revenue Totals		\$0.00	\$0.00	\$16,265.69	\$0.00	\$0.00	\$0.00	\$0.00
Level 9 - District Wide Totals		\$0.00	\$0.00	\$16,265.69	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function 00 - Revenues Totals		\$0.00	\$0.00	\$16,265.69	\$0.00	\$0.00	\$0.00	\$0.00
Function 00 - Revenue Totals		\$0.00	\$0.00	\$16,265.69	\$0.00	\$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	\$0.00
Locations 400 - VA Preschool Initiative Grants								
Function 00 - Revenue								
Sub-Function 00 - Revenues								
Level 9 - District Wide								
Program 000 - General Revenue								
32-400-00-00-9-000-61615	Virginia Preschool Initiative Grant 240281	101,480.34	214,183.00	236,489.00	170,937.10	441,446.00	493,994.00	52,548.00



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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								
32-400-00-00-9-000-62616	Virginia Preschool Initiative - TANF 93.558	31,268.66	.00	.00	.00	.00	.00	.00
Program 000 - General Revenue Totals		\$132,749.00	\$214,183.00	\$236,489.00	\$170,937.10	\$441,446.00	\$493,994.00	\$52,548.00
Level 9 - District Wide Totals		\$132,749.00	\$214,183.00	\$236,489.00	\$170,937.10	\$441,446.00	\$493,994.00	\$52,548.00
Sub-Function 00 - Revenues Totals		\$132,749.00	\$214,183.00	\$236,489.00	\$170,937.10	\$441,446.00	\$493,994.00	\$52,548.00
Function 00 - Revenue Totals		\$132,749.00	\$214,183.00	\$236,489.00	\$170,937.10	\$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	\$170,937.10	\$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	.00
Program 000 - General Revenue Totals		\$8,961.86	\$296.04	\$0.00	\$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	\$0.00
Sub-Function 00 - Revenues Totals		\$8,961.86	\$296.04	\$0.00	\$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	\$0.00
Locations 410 - Health Profession Opportunity Totals		\$8,961.86	\$296.04	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00



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Fund 32 - School Grants Fund								
REVENUE								
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	22,500.00	.00	.00	.00
32-420-00-00-9-000-61621	PBIS of the VTSS Carryover 240427	.00	.00	.00	27,580.72	.00	.00	.00
Program 000 - General Revenue Totals		\$18,895.12	\$19,962.21	\$17,953.95	\$50,080.72	\$0.00	\$0.00	\$0.00
Level 9 - District Wide Totals		\$18,895.12	\$19,962.21	\$17,953.95	\$50,080.72	\$0.00	\$0.00	\$0.00
Sub-Function 00 - Revenues Totals		\$18,895.12	\$19,962.21	\$17,953.95	\$50,080.72	\$0.00	\$0.00	\$0.00
Function 00 - Revenue Totals		\$18,895.12	\$19,962.21	\$17,953.95	\$50,080.72	\$0.00	\$0.00	\$0.00
Locations 420 - PBIS of the VTSS Totals		\$18,895.12	\$19,962.21	\$17,953.95	\$50,080.72	\$0.00	\$0.00	\$0.00
Locations	440 - Student Supp & Acad Achievement							
Function	00 - Revenue							
Sub-Function	00 - Revenues							
Level	9 - District Wide							
Program	000 - General Revenue							
32-440-00-00-9-000-62250	Title IV A Student Support & Acad Enrichment 84.424	37,179.16	44,082.35	40,676.28	17,160.70	40,769.00	44,008.00	3,239.00
Program 000 - General Revenue Totals		\$37,179.16	\$44,082.35	\$40,676.28	\$17,160.70	\$40,769.00	\$44,008.00	\$3,239.00
Level 9 - District Wide Totals		\$37,179.16	\$44,082.35	\$40,676.28	\$17,160.70	\$40,769.00	\$44,008.00	\$3,239.00
Sub-Function 00 - Revenues Totals		\$37,179.16	\$44,082.35	\$40,676.28	\$17,160.70	\$40,769.00	\$44,008.00	\$3,239.00
Function 00 - Revenue Totals		\$37,179.16	\$44,082.35	\$40,676.28	\$17,160.70	\$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	\$17,160.70	\$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	.00
32-460-00-00-9-000-61402	Year Round School Start-Up Grant	62,741.70	113,161.10	314,944.87	254,952.69	.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	.00



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Fund 32 - School Grants Fund								
REVENUE								
Locations 460 - Year Round School								
Function 00 - Revenue								
Sub-Function 00 - Revenues								
Level 9 - District Wide								
Program 000 - General Revenue								
32-460-00-00-9-000-63008	Transfer From School Operating Fund	.00	.00	.00	60,000.00	.00	.00	.00
Program 000 - General Revenue Totals		\$100,287.55	\$350,419.40	\$314,944.87	\$314,952.69	\$0.00	\$0.00	\$0.00
Level 9 - District Wide Totals		\$100,287.55	\$350,419.40	\$314,944.87	\$314,952.69	\$0.00	\$0.00	\$0.00
Sub-Function 00 - Revenues Totals		\$100,287.55	\$350,419.40	\$314,944.87	\$314,952.69	\$0.00	\$0.00	\$0.00
Function 00 - Revenue Totals		\$100,287.55	\$350,419.40	\$314,944.87	\$314,952.69	\$0.00	\$0.00	\$0.00
Locations 460 - Year Round School Totals		\$100,287.55	\$350,419.40	\$314,944.87	\$314,952.69	\$0.00	\$0.00	\$0.00
Locations 470 - Reentry Employment Opportunity								
Function 00 - Revenue								
Sub-Function 00 - Revenues								
Level 9 - District Wide								
Program 000 - General Revenue								
32-470-00-00-9-000-62355	Reentry Employment Opportunity Grant 17.270	867.92	.00	.00	.00	.00	.00	.00
Program 000 - General Revenue Totals		\$867.92	\$0.00	\$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	\$0.00
Sub-Function 00 - Revenues Totals		\$867.92	\$0.00	\$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	\$0.00
Locations 470 - Reentry Employment Opportunity Totals		\$867.92	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00





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Fund 32 - School Grants Fund								
REVENUE								
Locations 480 - CARES Act								
Function 00 - Revenue								
Sub-Function 00 - Revenues								
Level 9 - District Wide								
Program 000 - General Revenue								
32-480-00-00-9-000-62260	CARES Act 84.425D	298,505.35	149,341.45	.00	.00	.00	.00	.00
Program 000 - General Revenue Totals		\$298,505.35	\$149,341.45	\$0.00	\$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	\$0.00
Sub-Function 00 - Revenues Totals		\$298,505.35	\$149,341.45	\$0.00	\$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	\$0.00
Locations 480 - CARES Act Totals		\$298,505.35	\$149,341.45	\$0.00	\$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	.00
Program 000 - General Revenue Totals		\$663,128.00	\$0.00	\$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	\$0.00
Sub-Function 00 - Revenues Totals		\$663,128.00	\$0.00	\$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	\$0.00
Locations 490 - Coronavirus Relief (CRF) 21.019 Totals		\$663,128.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Locations 500 - CARES GEER 84.425C								
Function 00 - Revenue								
Sub-Function 00 - Revenues								
Level 9 - District Wide								
Program 000 - General Revenue								
32-500-00-00-9-000-62262	CARES Act GEER State Set-aside 84.425C	34,593.91	95,765.98	18,803.72	.00	.00	.00	.00
Program 000 - General Revenue Totals		\$34,593.91	\$95,765.98	\$18,803.72	\$0.00	\$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	\$0.00
Sub-Function 00 - Revenues Totals		\$34,593.91	\$95,765.98	\$18,803.72	\$0.00	\$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	\$0.00
Locations 500 - CARES GEER 84.425C Totals		\$34,593.91	\$95,765.98	\$18,803.72	\$0.00	\$0.00	\$0.00	\$0.00



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Fund 32 - School Grants Fund								
REVENUE								
Locations 510 - CARES ESSER 84.425D								
Function 00 - Revenue								
Sub-Function 00 - Revenues								
Level 9 - District Wide								
Program 000 - General Revenue								
32-510-00-00-9-000-62261 CARES Act ESSER State Set-aside 84.425D		30,041.97	15,940.02	.00	.00	.00	.00	.00
Program 000 - General Revenue Totals		\$30,041.97	\$15,940.02	\$0.00	\$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	\$0.00
Sub-Function 00 - Revenues Totals		\$30,041.97	\$15,940.02	\$0.00	\$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	\$0.00
Locations 510 - CARES ESSER 84.425D Totals		\$30,041.97	\$15,940.02	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Locations 520 - Jobs for VA Graduates-JVG Grant								
Function 00 - Revenue								
Sub-Function 00 - Revenues								
Level 9 - District Wide								
Program 000 - General Revenue								
32-520-00-00-9-000-61625 Jobs for Virginia Graduates (JVG) Grant		30,000.00	30,000.00	30,000.00	.00	.00	30,000.00	30,000.00
Program 000 - General Revenue Totals		\$30,000.00	\$30,000.00	\$30,000.00	\$0.00	\$0.00	\$30,000.00	\$30,000.00
Level 9 - District Wide Totals		\$30,000.00	\$30,000.00	\$30,000.00	\$0.00	\$0.00	\$30,000.00	\$30,000.00
Sub-Function 00 - Revenues Totals		\$30,000.00	\$30,000.00	\$30,000.00	\$0.00	\$0.00	\$30,000.00	\$30,000.00
Function 00 - Revenue Totals		\$30,000.00	\$30,000.00	\$30,000.00	\$0.00	\$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	\$0.00	\$30,000.00	\$30,000.00
Locations 530 - CRRSA ESSER II 84.425D								
Function 00 - Revenue								
Sub-Function 00 - Revenues								
Level 9 - District Wide								
Program 000 - General Revenue								
32-530-00-00-9-000-62263 CRRSA ESSER II 84.425D		46,236.50	1,241,086.17	384,882.29	1,990.00	.00	.00	.00
Program 000 - General Revenue Totals		\$46,236.50	\$1,241,086.17	\$384,882.29	\$1,990.00	\$0.00	\$0.00	\$0.00
Level 9 - District Wide Totals		\$46,236.50	\$1,241,086.17	\$384,882.29	\$1,990.00	\$0.00	\$0.00	\$0.00
Sub-Function 00 - Revenues Totals		\$46,236.50	\$1,241,086.17	\$384,882.29	\$1,990.00	\$0.00	\$0.00	\$0.00
Function 00 - Revenue Totals		\$46,236.50	\$1,241,086.17	\$384,882.29	\$1,990.00	\$0.00	\$0.00	\$0.00
Locations 530 - CRRSA ESSER II 84.425D Totals		\$46,236.50	\$1,241,086.17	\$384,882.29	\$1,990.00	\$0.00	\$0.00	\$0.00



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G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 32 - School Grants Fund								
REVENUE								
Locations 540 - CRRSA ESSER III 84.425U								
Function 00 - Revenue								
Sub-Function 00 - Revenues								
Level 9 - District Wide								
Program 000 - General Revenue								
32-540-00-00-9-000-62264	CRRSA ESSER III 84.425U	.00	1,016,797.34	1,557,866.25	436,264.53	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	\$436,264.53	\$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	\$436,264.53	\$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	\$436,264.53	\$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	\$436,264.53	\$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	\$436,264.53	\$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	.00
Program 000 - General Revenue Totals		\$0.00	\$2,260.65	\$0.00	\$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	\$0.00
Sub-Function 00 - Revenues Totals		\$0.00	\$2,260.65	\$0.00	\$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	\$0.00
Locations 550 - Goodwill YouthBuild 17.274 Totals		\$0.00	\$2,260.65	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Locations 570 - ARP Flow Thru 84.027X								
Function 00 - Revenue								
Sub-Function 00 - Revenues								
Level 9 - District Wide								
Program 000 - General Revenue								
32-570-00-00-9-000-62123	ARP Flow Thru 84.027X	.00	74,137.81	110,467.07	.00	.00	.00	.00
Program 000 - General Revenue Totals		\$0.00	\$74,137.81	\$110,467.07	\$0.00	\$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	\$0.00
Sub-Function 00 - Revenues Totals		\$0.00	\$74,137.81	\$110,467.07	\$0.00	\$0.00	\$0.00	\$0.00
Function 00 - Revenue Totals		\$0.00	\$74,137.81	\$110,467.07	\$0.00	\$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	\$0.00



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G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 32 - School Grants Fund								
REVENUE								
Locations 580 - Emergency Connectivity 32.009								
Function 00 - Revenue								
Sub-Function 00 - Revenues								
Level 9 - District Wide								
Program 000 - General Revenue								
32-580-00-00-9-000-62450	Emergency Connectivity Fund 32.009	.00	648,725.00	.00	.00	.00	.00	.00
Program 000 - General Revenue Totals		\$0.00	\$648,725.00	\$0.00	\$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	\$0.00
Sub-Function 00 - Revenues Totals		\$0.00	\$648,725.00	\$0.00	\$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	\$0.00
Locations 580 - Emergency Connectivity 32.009 Totals		\$0.00	\$648,725.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Locations 581 - Emergency Connectivity II 32.009								
Function 00 - Revenue								
Sub-Function 00 - Revenues								
Level 9 - District Wide								
Program 000 - General Revenue								
32-581-00-00-9-000-62269	Emergency Connectivity II 32.009	.00	459,675.00	.00	.00	.00	.00	.00
Program 000 - General Revenue Totals		\$0.00	\$459,675.00	\$0.00	\$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	\$0.00
Sub-Function 00 - Revenues Totals		\$0.00	\$459,675.00	\$0.00	\$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	\$0.00
Locations 581 - Emergency Connectivity II 32.009 Totals		\$0.00	\$459,675.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Locations 590 - ARP Homeless II C&Y 84.425W								
Function 00 - Revenue								
Sub-Function 00 - Revenues								
Level 9 - District Wide								
Program 000 - General Revenue								
32-590-00-00-9-000-62266	ARP Homeless II Children and Youth 84.425W	.00	8,344.81	7,494.66	.00	.00	.00	.00
Program 000 - General Revenue Totals		\$0.00	\$8,344.81	\$7,494.66	\$0.00	\$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	\$0.00
Sub-Function 00 - Revenues Totals		\$0.00	\$8,344.81	\$7,494.66	\$0.00	\$0.00	\$0.00	\$0.00
Function 00 - Revenue Totals		\$0.00	\$8,344.81	\$7,494.66	\$0.00	\$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	\$0.00



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G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 32 - School Grants Fund								
REVENUE								
Locations 600 - ARP ESSER III Set-Aside 84.425U								
Function 00 - Revenue								
Sub-Function 00 - Revenues								
Level 9 - District Wide								
Program 000 - General Revenue								
32-600-00-00-9-000-62267 ARP ESSER III State Set-Aside 84.425U		.00	44,976.36	90,293.85	91,549.20	237,471.00	237,471.00	.00
Program 000 - General Revenue Totals		\$0.00	\$44,976.36	\$90,293.85	\$91,549.20	\$237,471.00	\$237,471.00	\$0.00
Level 9 - District Wide Totals		\$0.00	\$44,976.36	\$90,293.85	\$91,549.20	\$237,471.00	\$237,471.00	\$0.00
Sub-Function 00 - Revenues Totals		\$0.00	\$44,976.36	\$90,293.85	\$91,549.20	\$237,471.00	\$237,471.00	\$0.00
Function 00 - Revenue Totals		\$0.00	\$44,976.36	\$90,293.85	\$91,549.20	\$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	\$91,549.20	\$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	307,989.85	.00	.00	.00
Program 000 - General Revenue Totals		\$0.00	\$50,080.00	\$391,884.15	\$307,989.85	\$0.00	\$0.00	\$0.00
Level 9 - District Wide Totals		\$0.00	\$50,080.00	\$391,884.15	\$307,989.85	\$0.00	\$0.00	\$0.00
Sub-Function 00 - Revenues Totals		\$0.00	\$50,080.00	\$391,884.15	\$307,989.85	\$0.00	\$0.00	\$0.00
Function 00 - Revenue Totals		\$0.00	\$50,080.00	\$391,884.15	\$307,989.85	\$0.00	\$0.00	\$0.00
Locations 610 - ARPA CSLFRF Ventilation 21.027 Totals		\$0.00	\$50,080.00	\$391,884.15	\$307,989.85	\$0.00	\$0.00	\$0.00
Locations 620 - ESSER II Postsecondary SpEd Supp								
Function 00 - Revenue								
Sub-Function 00 - Revenues								
Level 9 - District Wide								
Program 000 - General Revenue								
32-620-00-00-9-000-62271 ESSER II Postsecondary Special Education Support		.00	12,836.71	.00	.00	.00	.00	.00
Program 000 - General Revenue Totals		\$0.00	\$12,836.71	\$0.00	\$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	\$0.00
Sub-Function 00 - Revenues Totals		\$0.00	\$12,836.71	\$0.00	\$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	\$0.00
Locations 620 - ESSER II Postsecondary SpEd Supp Totals		\$0.00	\$12,836.71	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00



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G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 32 - School Grants Fund								
REVENUE								
Locations 630 - DCJS Digital Mapping Grant								
Function 00 - Revenue								
Sub-Function 00 - Revenues								
Level 9 - District Wide								
Program 000 - General Revenue								
32-630-00-00-9-000-61302	DCJS Digital Mapping Grant	.00	.00	19,723.00	.00	.00	.00	.00
Program 000 - General Revenue Totals		\$0.00	\$0.00	\$19,723.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 9 - District Wide Totals		\$0.00	\$0.00	\$19,723.00	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function 00 - Revenues Totals		\$0.00	\$0.00	\$19,723.00	\$0.00	\$0.00	\$0.00	\$0.00
Function 00 - Revenue Totals		\$0.00	\$0.00	\$19,723.00	\$0.00	\$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	\$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	48,079.67	40,000.00	80,005.00	40,005.00
Program 000 - General Revenue Totals		\$0.00	\$0.00	\$31,925.33	\$48,079.67	\$40,000.00	\$80,005.00	\$40,005.00
Level 9 - District Wide Totals		\$0.00	\$0.00	\$31,925.33	\$48,079.67	\$40,000.00	\$80,005.00	\$40,005.00
Sub-Function 00 - Revenues Totals		\$0.00	\$0.00	\$31,925.33	\$48,079.67	\$40,000.00	\$80,005.00	\$40,005.00
Function 00 - Revenue Totals		\$0.00	\$0.00	\$31,925.33	\$48,079.67	\$40,000.00	\$80,005.00	\$40,005.00
Locations 640 - School-Based Health 93.354 Totals		\$0.00	\$0.00	\$31,925.33	\$48,079.67	\$40,000.00	\$80,005.00	\$40,005.00
Locations 650 - Epidem & Lab Capacity 93.323								
Function 00 - Revenue								
Sub-Function 00 - Revenues								
Level 9 - District Wide								
Program 000 - General Revenue								
32-650-00-00-9-000-62455	Epidemiology & Lab Capacity for Infectious Diseases (ELC) 93.323	.00	.00	16,928.27	.00	.00	.00	.00
Program 000 - General Revenue Totals		\$0.00	\$0.00	\$16,928.27	\$0.00	\$0.00	\$0.00	\$0.00
Level 9 - District Wide Totals		\$0.00	\$0.00	\$16,928.27	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function 00 - Revenues Totals		\$0.00	\$0.00	\$16,928.27	\$0.00	\$0.00	\$0.00	\$0.00
Function 00 - Revenue Totals		\$0.00	\$0.00	\$16,928.27	\$0.00	\$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	\$0.00



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G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 32 - School Grants Fund								
REVENUE								
Locations 660 - Community Schools Grant 84.215J								
Function 00 - Revenue								
Sub-Function 00 - Revenues								
Level 9 - District Wide								
Program 000 - General Revenue								
32-660-00-00-9-000-62460	Community Schools Grant 84.215J	.00	.00	1,811.72	131,188.28	.00	131,188.00	131,188.00
Program 000 - General Revenue Totals		\$0.00	\$0.00	\$1,811.72	\$131,188.28	\$0.00	\$131,188.00	\$131,188.00
Level 9 - District Wide Totals		\$0.00	\$0.00	\$1,811.72	\$131,188.28	\$0.00	\$131,188.00	\$131,188.00
Sub-Function 00 - Revenues Totals		\$0.00	\$0.00	\$1,811.72	\$131,188.28	\$0.00	\$131,188.00	\$131,188.00
Function 00 - Revenue Totals		\$0.00	\$0.00	\$1,811.72	\$131,188.28	\$0.00	\$131,188.00	\$131,188.00
Locations 660 - Community Schools Grant 84.215J Totals		\$0.00	\$0.00	\$1,811.72	\$131,188.28	\$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	151,500.00	.00	195,900.00	195,900.00
Program 000 - General Revenue Totals		\$0.00	\$0.00	\$0.00	\$151,500.00	\$0.00	\$195,900.00	\$195,900.00
Level 9 - District Wide Totals		\$0.00	\$0.00	\$0.00	\$151,500.00	\$0.00	\$195,900.00	\$195,900.00
Sub-Function 00 - Revenues Totals		\$0.00	\$0.00	\$0.00	\$151,500.00	\$0.00	\$195,900.00	\$195,900.00
Function 00 - Revenue Totals		\$0.00	\$0.00	\$0.00	\$151,500.00	\$0.00	\$195,900.00	\$195,900.00
Locations 670 - SBMH2-Yr1 84.184H Totals		\$0.00	\$0.00	\$0.00	\$151,500.00	\$0.00	\$195,900.00	\$195,900.00
Locations 680 - ALL in Tutoring								
Function 00 - Revenue								
Sub-Function 00 - Revenues								
Level 9 - District Wide								
Program 000 - General Revenue								
32-680-00-00-9-000-61119	ALL In Tutoring Per Pupil Funding	.00	.00	.00	611,007.00	.00	371,084.00	371,084.00
Program 000 - General Revenue Totals		\$0.00	\$0.00	\$0.00	\$611,007.00	\$0.00	\$371,084.00	\$371,084.00
Level 9 - District Wide Totals		\$0.00	\$0.00	\$0.00	\$611,007.00	\$0.00	\$371,084.00	\$371,084.00
Sub-Function 00 - Revenues Totals		\$0.00	\$0.00	\$0.00	\$611,007.00	\$0.00	\$371,084.00	\$371,084.00
Function 00 - Revenue Totals		\$0.00	\$0.00	\$0.00	\$611,007.00	\$0.00	\$371,084.00	\$371,084.00
Locations 680 - ALL in Tutoring Totals		\$0.00	\$0.00	\$0.00	\$611,007.00	\$0.00	\$371,084.00	\$371,084.00
REVENUE TOTALS		\$3,589,500.60	\$6,861,975.37	\$5,627,389.48	\$3,163,469.21	\$3,858,581.00	\$4,001,953.00	\$143,372.00





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G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 32 - School Grants Fund								
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	.00	450,000.00	450,000.00
Program 110 - Regular Instruction Totals		\$0.00	\$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	\$0.00	\$450,000.00	\$450,000.00
Sub-Function 10 - Classroom Instruction Totals		\$0.00	\$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	\$0.00	\$450,000.00	\$450,000.00
Locations 110 - Central Instruction Totals		\$0.00	\$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	8,037.50	3,288.00	2,629.00	(659.00)
32-200-61-10-3-120-72100	FICA	374.64	363.72	347.03	614.84	252.00	202.00	(50.00)
32-200-61-10-3-120-76435	Supplies - Instructional	3,115.00	3,115.00	3,319.90	2,682.42	4,664.00	5,343.00	679.00
Program 120 - Special Education Totals		\$8,386.85	\$8,233.25	\$8,203.00	\$11,334.76	\$8,204.00	\$8,174.00	(\$30.00)
Level 3 - Secondary Totals		\$8,386.85	\$8,233.25	\$8,203.00	\$11,334.76	\$8,204.00	\$8,174.00	(\$30.00)
Sub-Function 10 - Classroom Instruction Totals		\$8,386.85	\$8,233.25	\$8,203.00	\$11,334.76	\$8,204.00	\$8,174.00	(\$30.00)
Function 61 - Instruction Totals		\$8,386.85	\$8,233.25	\$8,203.00	\$11,334.76	\$8,204.00	\$8,174.00	(\$30.00)
Locations 200 - ISAEP Grant Totals		\$8,386.85	\$8,233.25	\$8,203.00	\$11,334.76	\$8,204.00	\$8,174.00	(\$30.00)



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Fund	<b>32 - School Grants Fund</b>							
	<b>EXPENSE</b>							
Locations	<b>205 - Youth Tobacco Use Prevention</b>							
Function	<b>62 - Administration, Attend. &amp; Health</b>							
Sub-Function	<b>62 - Admin, Attend. &amp; Health</b>							
Level	<b>9 - District Wide</b>							
Program	<b>222 - Health Services</b>							
32-205-62-9-222-71135	Compensation - Health and Behavioral	.00	.00	.00	.00	.00	99,006.00	99,006.00
32-205-62-9-222-72100	FICA	.00	.00	.00	.00	.00	7,575.00	7,575.00
32-205-62-9-222-73037	Contractual Services - Other	.00	.00	.00	.00	.00	22,500.00	22,500.00
32-205-62-9-222-75530	Travel - Other	.00	.00	.00	.00	.00	13,275.00	13,275.00
32-205-62-9-222-76045	Furniture and Equip <\$5,000	.00	.00	.00	.00	.00	6,300.00	6,300.00
32-205-62-9-222-76105	Supplies - Office	.00	.00	.00	.00	.00	10,344.00	10,344.00
Program	<b>222 - Health Services Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$159,000.00</b>	<b>\$159,000.00</b>
Level	<b>9 - District Wide Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$159,000.00</b>	<b>\$159,000.00</b>
Sub-Function	<b>62 - Admin, Attend. &amp; Health Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$159,000.00</b>	<b>\$159,000.00</b>
Function	<b>62 - Administration, Attend. &amp; Health Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$159,000.00</b>	<b>\$159,000.00</b>
Locations	<b>205 - Youth Tobacco Use Prevention Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$159,000.00</b>	<b>\$159,000.00</b>
Locations	<b>220 - Race To GED Grant</b>							
Function	<b>61 - Instruction</b>							
Sub-Function	<b>10 - Classroom Instruction</b>							
Level	<b>7 - Adult</b>							
Program	<b>110 - Regular Instruction</b>							
32-220-61-10-7-110-71120	Compensation-Instructional Salaries	9,675.00	18,672.23	13,880.64	.00	.00	.00	.00
32-220-61-10-7-110-71150	Compensation-Clerical	25,727.00	25,214.02	22,345.40	.00	.00	.00	.00
32-220-61-10-7-110-72100	FICA	2,703.79	3,352.75	2,767.25	.00	.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	.00



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Fund 32 - School Grants Fund								
EXPENSE								
Locations 220 - Race To GED Grant								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 7 - Adult								
Program 110 - Regular Instruction								
32-220-61-10-7-110-76435	Supplies - Instructional	29,936.90	12,007.25	16,149.38	11,025.00	.00	.00	.00
Program 110 - Regular Instruction Totals		\$78,521.00	\$75,854.33	\$70,162.67	\$11,025.00	\$0.00	\$0.00	\$0.00
Level 7 - Adult Totals		\$78,521.00	\$75,854.33	\$70,162.67	\$11,025.00	\$0.00	\$0.00	\$0.00
Sub-Function 10 - Classroom Instruction Totals		\$78,521.00	\$75,854.33	\$70,162.67	\$11,025.00	\$0.00	\$0.00	\$0.00
Function 61 - Instruction Totals		\$78,521.00	\$75,854.33	\$70,162.67	\$11,025.00	\$0.00	\$0.00	\$0.00
Locations 220 - Race To GED Grant Totals		\$78,521.00	\$75,854.33	\$70,162.67	\$11,025.00	\$0.00	\$0.00	\$0.00
Locations 230 - Preschool Mini Grants								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 8 - Pre-K								
Program 180 - Pre-K Non- Sp Ed								
32-230-61-10-8-180-71151	Compensation-Instructional Asst	15,737.47	16,046.87	11,062.22	4,818.69	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	.00
32-230-61-10-8-180-72100	FICA	1,305.15	1,227.59	1,142.32	368.64	1,374.00	1,374.00	.00
Program 180 - Pre-K Non- Sp Ed Totals		\$18,590.62	\$17,274.46	\$14,526.54	\$5,187.33	\$19,331.00	\$19,331.00	\$0.00
Level 8 - Pre-K Totals		\$18,590.62	\$17,274.46	\$14,526.54	\$5,187.33	\$19,331.00	\$19,331.00	\$0.00
Sub-Function 10 - Classroom Instruction Totals		\$18,590.62	\$17,274.46	\$14,526.54	\$5,187.33	\$19,331.00	\$19,331.00	\$0.00
Function 61 - Instruction Totals		\$18,590.62	\$17,274.46	\$14,526.54	\$5,187.33	\$19,331.00	\$19,331.00	\$0.00
Locations 230 - Preschool Mini Grants Totals		\$18,590.62	\$17,274.46	\$14,526.54	\$5,187.33	\$19,331.00	\$19,331.00	\$0.00



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Fund 32 - School Grants Fund								
EXPENSE								
Locations 240 - Adult Basic Education Grant								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 7 - Adult								
Program 170 - Adult								
32-240-61-10-7-170-71120	Compensation-Instructional Salaries	185,887.13	252,028.14	211,093.27	.00	.00	.00	.00
32-240-61-10-7-170-71150	Compensation-Clerical	9,009.00	8,274.00	5,360.60	.00	.00	.00	.00
32-240-61-10-7-170-71200	Compensation-OT	.00	52.50	.00	.00	.00	.00	.00
32-240-61-10-7-170-72100	FICA	14,826.66	19,894.08	16,538.01	.00	.00	.00	.00
32-240-61-10-7-170-72220	VRS Hybrid Pension Contribution	.00	.00	1,254.03	.00	.00	.00	.00
32-240-61-10-7-170-72300	Group Health and Dental Insurance	.00	.00	755.16	.00	.00	.00	.00
32-240-61-10-7-170-72400	VRS Group Life Insurance	.00	.00	85.36	.00	.00	.00	.00
32-240-61-10-7-170-72510	Hybrid Disability Insurance	.00	.00	15.16	.00	.00	.00	.00
32-240-61-10-7-170-72750	VRS Retiree Health Care Credit	.00	.00	77.08	.00	.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	.00
32-240-61-10-7-170-75202	Telephone Services	416.16	504.84	1,340.21	.00	.00	.00	.00
32-240-61-10-7-170-75530	Travel - Other	.00	1,085.87	552.74	.00	.00	.00	.00
32-240-61-10-7-170-76435	Supplies - Instructional	80,362.80	53,159.02	39,315.65	3,867.00	.00	.00	.00
Program 170 - Adult Totals		\$327,910.80	\$376,403.23	\$309,910.13	\$3,867.00	\$0.00	\$0.00	\$0.00
Program 171 - Adult GAE								
32-240-61-10-7-171-71120	Compensation-Instructional Salaries	29,228.50	35,729.15	34,737.80	.00	.00	.00	.00
32-240-61-10-7-171-71150	Compensation-Clerical	5,782.50	.00	.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	.00
32-240-61-10-7-171-73037	Contractual Services - Other	.00	.00	1,025.00	.00	.00	.00	.00
32-240-61-10-7-171-76435	Supplies - Instructional	773.08	.00	42.19	.00	.00	.00	.00
Program 171 - Adult GAE Totals		\$38,462.42	\$38,462.42	\$38,462.42	\$0.00	\$0.00	\$0.00	\$0.00



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Fund	<b>32 - School Grants Fund</b>							
	<b>EXPENSE</b>							
Locations	<b>240 - Adult Basic Education Grant</b>							
Function	<b>61 - Instruction</b>							
Sub-Function	<b>10 - Classroom Instruction</b>							
Level	<b>7 - Adult</b>							
Program	<b>172 - Adult Leadership</b>							
32-240-61-10-7-172-71110	Compensation-Administrative	53,286.71	50,336.34	58,264.00	.00	.00	.00	.00
32-240-61-10-7-172-71665	Bonus Payments To Teachers	1,548.00	.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	.00
32-240-61-10-7-172-72220	VRS Hybrid Pension Contribution	10,037.74	10,009.92	11,450.25	.00	.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	.00
32-240-61-10-7-172-72400	VRS Group Life Insurance	807.84	808.50	938.96	.00	.00	.00	.00
32-240-61-10-7-172-72510	Hybrid Disability Insurance	143.47	143.63	166.76	.00	.00	.00	.00
32-240-61-10-7-172-72750	VRS Retiree Health Care Credit	729.38	730.09	847.88	.00	.00	.00	.00
32-240-61-10-7-172-73037	Contractual Services - Other	385.00	1,737.80	2,767.15	.00	.00	.00	.00
32-240-61-10-7-172-75530	Travel - Other	317.34	669.10	813.12	.00	.00	.00	.00
32-240-61-10-7-172-76435	Supplies - Instructional	4,029.39	1,899.98	199.98	.00	.00	.00	.00
Program	<b>172 - Adult Leadership Totals</b>	<b>\$82,461.25</b>	<b>\$77,284.23</b>	<b>\$87,638.27</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Program	<b>173 - Adult C&amp;I</b>							
32-240-61-10-7-173-73037	Contractual Services - Other	.00	.00	1,788.18	.00	.00	.00	.00
32-240-61-10-7-173-75530	Travel - Other	.00	.00	211.82	.00	.00	.00	.00
32-240-61-10-7-173-76435	Supplies - Instructional	1,792.20	2,000.00	.00	.00	.00	.00	.00
Program	<b>173 - Adult C&amp;I Totals</b>	<b>\$1,792.20</b>	<b>\$2,000.00</b>	<b>\$2,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Program	<b>175 - Adult EEI</b>							
32-240-61-10-7-175-71120	Compensation-Instructional Salaries	937.50	.00	.00	.00	.00	.00	.00
32-240-61-10-7-175-72100	FICA	71.72	.00	.00	.00	.00	.00	.00
Program	<b>175 - Adult EEI Totals</b>	<b>\$1,009.22</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Level	<b>7 - Adult Totals</b>	<b>\$451,635.89</b>	<b>\$494,149.88</b>	<b>\$438,010.82</b>	<b>\$3,867.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Sub-Function	<b>10 - Classroom Instruction Totals</b>	<b>\$451,635.89</b>	<b>\$494,149.88</b>	<b>\$438,010.82</b>	<b>\$3,867.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Function	<b>61 - Instruction Totals</b>	<b>\$451,635.89</b>	<b>\$494,149.88</b>	<b>\$438,010.82</b>	<b>\$3,867.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>



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Fund 32 - School Grants Fund								
EXPENSE								
Locations 240 - Adult Basic Education Grant Totals		\$451,635.89	\$494,149.88	\$438,010.82	\$3,867.00	\$0.00	\$0.00	\$0.00
Locations 250 - ESEA Title I Grant								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 2 - Elementary								
Program 110 - Regular Instruction								
32-250-61-10-2-110-71120	Compensation-Instructional Salaries	194,400.79	129,269.04	142,335.63	81,991.64	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	94,361.23	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	.00
32-250-61-10-2-110-72100	FICA	21,452.21	19,365.23	24,613.38	11,856.85	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	24,681.74	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	10,441.74	.00	.00	.00
32-250-61-10-2-110-72300	Group Health and Dental Insurance	30,478.08	61,099.82	72,429.54	38,347.36	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	2,831.80	4,000.00	4,000.00	.00
32-250-61-10-2-110-72510	Hybrid Disability Insurance	89.12	300.00	250.12	149.54	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	2,557.16	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	37,060.00	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	405.00	.00	.00	.00
Program 110 - Regular Instruction Totals		\$594,349.51	\$543,647.94	\$605,298.69	\$304,684.06	\$557,228.00	\$557,811.00	\$583.00
Level 2 - Elementary Totals		\$594,349.51	\$543,647.94	\$605,298.69	\$304,684.06	\$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	1,872.48	.00	.00	.00
32-250-61-10-3-110-76435	Supplies - Instructional	6,880.00	6,076.00	1,735.00	.00	.00	.00	.00
Program 110 - Regular Instruction Totals		\$12,779.00	\$12,500.00	\$6,460.00	\$1,872.48	\$0.00	\$0.00	\$0.00
Level 3 - Secondary Totals		\$12,779.00	\$12,500.00	\$6,460.00	\$1,872.48	\$0.00	\$0.00	\$0.00
Sub-Function 10 - Classroom Instruction Totals		\$607,128.51	\$556,147.94	\$611,758.69	\$306,556.54	\$557,228.00	\$557,811.00	\$583.00
Function 61 - Instruction Totals		\$607,128.51	\$556,147.94	\$611,758.69	\$306,556.54	\$557,228.00	\$557,811.00	\$583.00



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Fund 32 - School Grants Fund								
EXPENSE								
Locations 250 - ESEA Title I Grant								
Function 63 - Pupil Transportation								
Sub-Function 63 - Pupil Transportation								
Level 9 - District Wide								
Program 320 - Vehicle Operation Services								
32-250-63-63-9-320-71170	Compensation-Bus Drivers	4,000.00	4,000.00	.00	.00	3,716.00	3,716.00	.00
32-250-63-63-9-320-72100	FICA	.00	.00	.00	.00	284.00	284.00	.00
Program 320 - Vehicle Operation Services Totals		\$4,000.00	\$4,000.00	\$0.00	\$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	4,000.00	.00	.00	.00
Program 330 - Transportation Monitoring Svcs Totals		\$0.00	\$0.00	\$4,000.00	\$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	\$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	\$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	\$4,000.00	\$0.00
Locations 250 - ESEA Title I Grant Totals		\$611,128.51	\$560,147.94	\$615,758.69	\$310,556.54	\$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	3,840.00	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	.00
32-270-61-10-2-110-72100	FICA	839.29	969.26	416.16	293.76	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	25,077.58	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	2,175.52	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	332.01	5,969.00	8,056.00	2,087.00
Program 110 - Regular Instruction Totals		\$61,163.43	\$76,092.55	\$42,787.50	\$31,718.87	\$100,146.00	\$106,293.00	\$6,147.00
Level 2 - Elementary Totals		\$61,163.43	\$76,092.55	\$42,787.50	\$31,718.87	\$100,146.00	\$106,293.00	\$6,147.00





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G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund	<b>32 - School Grants Fund</b>							
	<b>EXPENSE</b>							
Locations	<b>270 - ESEA II A Teacher Qual Grant</b>							
Function	<b>61 - Instruction</b>							
Sub-Function	<b>10 - Classroom Instruction</b>							
Level	<b>3 - Secondary</b>							
Program	<b>110 - Regular Instruction</b>							
32-270-61-10-3-110-71120	Compensation-Instructional Salaries	1,600.00	1,600.00	1,600.00	960.00	.00	.00	.00
32-270-61-10-3-110-71520	Compensation-Substitutes	1,487.01	8,805.00	.00	.00	.00	.00	.00
32-270-61-10-3-110-72100	FICA	236.16	786.98	122.40	73.44	.00	.00	.00
32-270-61-10-3-110-73225	Professional Development - Conferences	15,250.68	31,310.56	29,025.61	7,833.95	.00	.00	.00
32-270-61-10-3-110-75530	Travel - Other	110.00	2,646.28	2,135.89	480.84	.00	.00	.00
32-270-61-10-3-110-76115	Supplies - Training	233.48	764.03	553.86	406.55	.00	.00	.00
Program	<b>110 - Regular Instruction Totals</b>	\$18,917.33	\$45,912.85	\$33,437.76	\$9,754.78	\$0.00	\$0.00	\$0.00
Level	<b>3 - Secondary Totals</b>	\$18,917.33	\$45,912.85	\$33,437.76	\$9,754.78	\$0.00	\$0.00	\$0.00
Level	<b>4 - Middle</b>							
Program	<b>110 - Regular Instruction</b>							
32-270-61-10-4-110-71120	Compensation-Instructional Salaries	1,600.00	1,600.00	1,600.00	960.00	.00	.00	.00
32-270-61-10-4-110-71520	Compensation-Substitutes	2,340.63	4,620.00	.00	.00	.00	.00	.00
32-270-61-10-4-110-72100	FICA	301.49	475.83	122.40	73.44	.00	.00	.00
32-270-61-10-4-110-73225	Professional Development - Conferences	5,131.67	20,080.30	14,937.11	15,610.67	.00	.00	.00
32-270-61-10-4-110-75530	Travel - Other	.00	1,567.84	1,572.00	1,241.63	.00	.00	.00
32-270-61-10-4-110-76115	Supplies - Training	684.13	575.26	1,241.42	381.35	.00	.00	.00
Program	<b>110 - Regular Instruction Totals</b>	\$10,057.92	\$28,919.23	\$19,472.93	\$18,267.09	\$0.00	\$0.00	\$0.00
Level	<b>4 - Middle Totals</b>	\$10,057.92	\$28,919.23	\$19,472.93	\$18,267.09	\$0.00	\$0.00	\$0.00
Sub-Function	<b>10 - Classroom Instruction Totals</b>	\$90,138.68	\$150,924.63	\$95,698.19	\$59,740.74	\$100,146.00	\$106,293.00	\$6,147.00
Function	<b>61 - Instruction Totals</b>	\$90,138.68	\$150,924.63	\$95,698.19	\$59,740.74	\$100,146.00	\$106,293.00	\$6,147.00
Locations	<b>270 - ESEA II A Teacher Qual Grant Totals</b>	\$90,138.68	\$150,924.63	\$95,698.19	\$59,740.74	\$100,146.00	\$106,293.00	\$6,147.00



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G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 32 - School Grants Fund								
EXPENSE								
Locations 280 - ESEA III A Grant								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 2 - Elementary								
Program 110 - Regular Instruction								
32-280-61-10-2-110-71120	Compensation-Instructional Salaries	14,022.57	10,993.00	15,217.00	4,375.00	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	.00
32-280-61-10-2-110-72100	FICA	1,003.42	598.42	1,179.01	334.69	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	.00
32-280-61-10-2-110-72300	Group Health and Dental Insurance	2,596.72	4,805.61	.00	.00	.00	.00	.00
32-280-61-10-2-110-72400	VRS Group Life Insurance	68.67	147.10	.00	.00	.00	.00	.00
32-280-61-10-2-110-72510	Hybrid Disability Insurance	12.19	26.10	.00	.00	.00	.00	.00
32-280-61-10-2-110-72750	VRS Retiree Health Care Credit	61.98	132.80	.00	.00	.00	.00	.00
32-280-61-10-2-110-76435	Supplies - Instructional	.00	.00	.00	6,642.88	.00	.00	.00
Program 110 - Regular Instruction Totals		\$19,391.27	\$18,527.23	\$16,396.01	\$11,352.57	\$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	.00
32-280-61-10-2-129-72100	FICA	125.47	46.68	32.90	.00	.00	.00	.00
Program 129 - Immigrant Children & Youth Totals		\$1,765.47	\$656.68	\$462.90	\$0.00	\$0.00	\$0.00	\$0.00
Level 2 - Elementary Totals		\$21,156.74	\$19,183.91	\$16,858.91	\$11,352.57	\$16,547.00	\$19,699.00	\$3,152.00
Level 4 - Middle								
Program 110 - Regular Instruction								
32-280-61-10-4-110-76435	Supplies - Instructional	.00	.00	.00	30.03	.00	.00	.00
Program 110 - Regular Instruction Totals		\$0.00	\$0.00	\$0.00	\$30.03	\$0.00	\$0.00	\$0.00
Level 4 - Middle Totals		\$0.00	\$0.00	\$0.00	\$30.03	\$0.00	\$0.00	\$0.00
Sub-Function 10 - Classroom Instruction Totals		\$21,156.74	\$19,183.91	\$16,858.91	\$11,382.60	\$16,547.00	\$19,699.00	\$3,152.00
Function 61 - Instruction Totals		\$21,156.74	\$19,183.91	\$16,858.91	\$11,382.60	\$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	\$11,382.60	\$16,547.00	\$19,699.00	\$3,152.00



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G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 32 - School Grants Fund								
EXPENSE								
Locations 300 - Flow Thru Title VI B Grant								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 2 - Elementary								
Program 120 - Special Education								
32-300-61-10-2-120-71120	Compensation-Instructional Salaries	25,643.58	42,209.73	27,605.16	10,836.02	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	141,641.58	300,000.00	300,000.00	.00
32-300-61-10-2-120-71200	Compensation-OT	.00	.00	10.72	9.38	.00	.00	.00
32-300-61-10-2-120-71665	Bonus Payments To Teachers	21,672.00	.00	23,978.52	.00	.00	.00	.00
32-300-61-10-2-120-72100	FICA	20,030.94	25,610.61	25,412.22	11,498.89	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	2,902.44	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	19,522.47	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	14,636.70	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	2,052.36	3,860.00	4,050.00	190.00
32-300-61-10-2-120-72510	Hybrid Disability Insurance	387.41	581.40	677.42	277.70	620.00	620.00	.00
32-300-61-10-2-120-72750	VRS Retiree Health Care Credit	2,364.58	3,251.15	3,144.45	1,832.67	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	.00
32-300-61-10-2-120-73037	Contractual Services - Other	13,290.90	8,713.92	7,750.45	524.00	.00	.00	.00
32-300-61-10-2-120-73305	Set Aside Funds	.00	.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	.00	3,000.00	3,000.00	.00
Program 120 - Special Education Totals		\$395,647.76	\$504,418.96	\$471,433.65	\$205,734.21	\$457,684.00	\$420,980.00	(\$36,704.00)
Level 2 - Elementary Totals		\$395,647.76	\$504,418.96	\$471,433.65	\$205,734.21	\$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	14,154.94	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	36,627.72	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	.00



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Fund 32 - School Grants Fund								
EXPENSE								
Locations 300 - Flow Thru Title VI B Grant								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 3 - Secondary								
Program 120 - Special Education								
32-300-61-10-3-120-72100	FICA	6,011.95	4,006.00	6,610.23	3,755.08	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	2,537.54	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	4,221.18	.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	16,514.76	.00	30,024.00	30,024.00
32-300-61-10-3-120-72400	VRS Group Life Insurance	704.20	577.10	930.10	544.94	570.00	1,080.00	510.00
32-300-61-10-3-120-72510	Hybrid Disability Insurance	37.39	.00	48.00	60.46	.00	128.00	128.00
32-300-61-10-3-120-72750	VRS Retiree Health Care Credit	635.80	521.10	839.90	492.08	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	.00
32-300-61-10-3-120-73037	Contractual Services - Other	3,377.90	2,610.39	3,261.86	174.67	.00	.00	.00
32-300-61-10-3-120-76435	Supplies - Instructional	.00	902.14	.00	.00	.00	.00	.00
Program 120 - Special Education Totals		\$104,273.42	\$66,284.12	\$131,573.18	\$79,083.37	\$101,051.00	\$159,884.00	\$58,833.00
Level 3 - Secondary Totals		\$104,273.42	\$66,284.12	\$131,573.18	\$79,083.37	\$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	120,532.43	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	47,643.66	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	.00
32-300-61-10-4-120-72100	FICA	16,143.54	16,977.27	16,433.06	12,521.61	13,083.00	13,083.00	.00
32-300-61-10-4-120-72210	VRS Pension Contribution	15,774.23	17,231.20	19,847.20	18,438.76	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	13,302.29	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	26,477.14	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	2,559.15	2,982.00	2,982.00	.00



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Fund 32 - School Grants Fund								
EXPENSE								
Locations 300 - Flow Thru Title VI B Grant								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 4 - Middle								
Program 120 - Special Education								
32-300-61-10-4-120-72510	Hybrid Disability Insurance	262.48	262.28	197.51	190.49	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	2,310.86	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	.00
32-300-61-10-4-120-73037	Contractual Services - Other	4,268.75	4,130.99	873.34	174.66	.00	.00	.00
32-300-61-10-4-120-76435	Supplies - Instructional	1,020.87	.00	.00	.00	.00	.00	.00
Program 120 - Special Education Totals		\$337,216.90	\$337,164.16	\$332,633.26	\$244,151.05	\$269,634.00	\$269,634.00	\$0.00
Level 4 - Middle Totals		\$337,216.90	\$337,164.16	\$332,633.26	\$244,151.05	\$269,634.00	\$269,634.00	\$0.00
Sub-Function 10 - Classroom Instruction Totals		\$837,138.08	\$907,867.24	\$935,640.09	\$528,968.63	\$828,369.00	\$850,498.00	\$22,129.00
Function 61 - Instruction Totals		\$837,138.08	\$907,867.24	\$935,640.09	\$528,968.63	\$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	\$528,968.63	\$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	.00	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	.00
32-310-61-10-3-130-72100	FICA	274.48	98.27	114.55	.00	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	14,827.13	24,695.00	21,246.00	(3,449.00)
32-310-61-10-3-130-75530	Travel - Other	.00	.00	315.00	146.00	.00	.00	.00



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G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund <b>32 - School Grants Fund</b>								
EXPENSE								
Locations <b>310 - Perkins Vocational Ed Grant</b>								
Function <b>61 - Instruction</b>								
Sub-Function <b>10 - Classroom Instruction</b>								
Level <b>3 - Secondary</b>								
Program <b>130 - Vocational</b>								
32-310-61-10-3-130-76435	Supplies - Instructional	29,248.19	19,020.21	25,205.01	8,912.22	23,555.00	33,751.00	10,196.00
Program <b>130 - Vocational</b> Totals		\$41,748.13	\$44,822.97	\$53,522.46	\$23,885.35	\$55,780.00	\$58,497.00	\$2,717.00
Level <b>3 - Secondary</b> Totals		\$41,748.13	\$44,822.97	\$53,522.46	\$23,885.35	\$55,780.00	\$58,497.00	\$2,717.00
Level <b>4 - Middle</b>								
Program <b>130 - Vocational</b>								
32-310-61-10-4-130-73037	Contractual Services - Other	423.50	.00	370.00	790.00	.00	.00	.00
32-310-61-10-4-130-76435	Supplies - Instructional	12,187.26	14,041.63	2,725.84	.00	.00	.00	.00
Program <b>130 - Vocational</b> Totals		\$12,610.76	\$14,041.63	\$3,095.84	\$790.00	\$0.00	\$0.00	\$0.00
Level <b>4 - Middle</b> Totals		\$12,610.76	\$14,041.63	\$3,095.84	\$790.00	\$0.00	\$0.00	\$0.00
Sub-Function <b>10 - Classroom Instruction</b> Totals		\$54,358.89	\$58,864.60	\$56,618.30	\$24,675.35	\$55,780.00	\$58,497.00	\$2,717.00
Function <b>61 - Instruction</b> Totals		\$54,358.89	\$58,864.60	\$56,618.30	\$24,675.35	\$55,780.00	\$58,497.00	\$2,717.00
Locations <b>310 - Perkins Vocational Ed Grant</b> Totals		\$54,358.89	\$58,864.60	\$56,618.30	\$24,675.35	\$55,780.00	\$58,497.00	\$2,717.00
Locations <b>340 - School Security Grant</b>								
Function <b>64 - Operation &amp; Maintenance</b>								
Sub-Function <b>64 - Operation &amp; Maintenance</b>								
Level <b>2 - Elementary</b>								
Program <b>460 - Security Services</b>								
32-340-64-64-2-460-73180	Repair/Maint - Other Contracted	.00	.00	2,180.41	.00	.00	.00	.00
32-340-64-64-2-460-73181	Repair/Maint - Other Contracted - Carver	.00	2,503.79	26,815.00	4,150.00	.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	.00
32-340-64-64-2-460-73183	Repair/Maint - Other Contracted - East	.00	.00	18,105.32	.00	.00	.00	.00
Program <b>460 - Security Services</b> Totals		\$16,999.00	\$15,022.73	\$47,100.73	\$4,150.00	\$0.00	\$0.00	\$0.00
Level <b>2 - Elementary</b> Totals		\$16,999.00	\$15,022.73	\$47,100.73	\$4,150.00	\$0.00	\$0.00	\$0.00



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G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 32 - School Grants Fund								
EXPENSE								
Locations 340 - School Security Grant								
Function 64 - Operation & Maintenance								
Sub-Function 64 - Operation & Maintenance								
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	.00
	Program 460 - Security Services Totals	\$0.00	\$17,761.27	\$4,753.60	\$0.00	\$0.00	\$0.00	\$0.00
	Level 3 - Secondary Totals	\$0.00	\$17,761.27	\$4,753.60	\$0.00	\$0.00	\$0.00	\$0.00
Level 4 - Middle								
Program 460 - Security Services								
32-340-64-64-4-460-73180	Repair/Maint - Other Contracted	.00	6,523.79	35,647.84	33,150.00	.00	.00	.00
	Program 460 - Security Services Totals	\$0.00	\$6,523.79	\$35,647.84	\$33,150.00	\$0.00	\$0.00	\$0.00
	Level 4 - Middle Totals	\$0.00	\$6,523.79	\$35,647.84	\$33,150.00	\$0.00	\$0.00	\$0.00
Level 9 - District Wide								
Program 460 - Security Services								
32-340-64-64-9-460-78055	Technology Hardware	.00	51,257.04	.00	.00	.00	.00	.00
	Program 460 - Security Services Totals	\$0.00	\$51,257.04	\$0.00	\$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	\$0.00
Sub-Function 64 - Operation & Maintenance Totals		\$16,999.00	\$90,564.83	\$87,502.17	\$37,300.00	\$0.00	\$0.00	\$0.00
Function 64 - Operation & Maintenance Totals		\$16,999.00	\$90,564.83	\$87,502.17	\$37,300.00	\$0.00	\$0.00	\$0.00
Locations 340 - School Security Grant Totals		\$16,999.00	\$90,564.83	\$87,502.17	\$37,300.00	\$0.00	\$0.00	\$0.00
Locations 380 - Plugged In Virginia								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 7 - Adult								
Program 110 - Regular Instruction								
32-380-61-10-7-110-76435	Supplies - Instructional	.00	.00	16,265.69	.00	.00	.00	.00
	Program 110 - Regular Instruction Totals	\$0.00	\$0.00	\$16,265.69	\$0.00	\$0.00	\$0.00	\$0.00
	Level 7 - Adult Totals	\$0.00	\$0.00	\$16,265.69	\$0.00	\$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	\$0.00
Function 61 - Instruction Totals		\$0.00	\$0.00	\$16,265.69	\$0.00	\$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	\$0.00





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G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 32 - School Grants Fund								
EXPENSE								
Locations 400 - VA Preschool Initiative Grants								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 8 - Pre-K								
Program 180 - Pre-K Non- Sp Ed								
32-400-61-10-8-180-71120	Compensation-Instructional Salaries	89,130.90	116,434.05	158,384.46	153,488.48	282,219.00	301,914.00	19,695.00
32-400-61-10-8-180-71151	Compensation-Instructional Asst	.00	16,656.89	.00	34,439.54	19,381.00	40,224.00	20,843.00
32-400-61-10-8-180-71200	Compensation-OT	.00	.00	.00	47.32	.00	.00	.00
32-400-61-10-8-180-71665	Bonus Payments To Teachers	3,096.00	.00	6,192.00	.00	.00	.00	.00
32-400-61-10-8-180-72100	FICA	7,623.67	10,107.85	12,152.90	13,801.74	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	13,052.58	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	24,013.64	.00	.00	.00
32-400-61-10-8-180-72300	Group Health and Dental Insurance	5,069.08	8,533.04	27,333.41	31,897.94	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	2,988.50	4,041.00	4,563.00	522.00
32-400-61-10-8-180-72510	Hybrid Disability Insurance	.00	7.30	113.58	343.94	.00	.00	.00
32-400-61-10-8-180-72750	VRS Retiree Health Care Credit	1,033.46	1,410.70	2,039.56	2,698.62	3,649.00	4,121.00	472.00
32-400-61-10-8-180-73037	Contractual Services - Other	3,975.89	1,900.00	.00	899.00	.00	.00	.00
32-400-61-10-8-180-73255	Professional Development	.00	3,218.80	.00	1,831.52	.00	.00	.00
32-400-61-10-8-180-76435	Supplies - Instructional	6,032.79	34,975.03	.00	.00	10,916.00	.00	(10,916.00)
32-400-61-10-8-180-78020	Furniture & Equipment >\$5,000	.00	.00	.00	27,606.60	.00	.00	.00
Program 180 - Pre-K Non- Sp Ed Totals		\$132,749.00	\$214,183.00	\$236,489.00	\$307,109.42	\$441,446.00	\$493,994.00	\$52,548.00
Level 8 - Pre-K Totals		\$132,749.00	\$214,183.00	\$236,489.00	\$307,109.42	\$441,446.00	\$493,994.00	\$52,548.00
Sub-Function 10 - Classroom Instruction Totals		\$132,749.00	\$214,183.00	\$236,489.00	\$307,109.42	\$441,446.00	\$493,994.00	\$52,548.00
Function 61 - Instruction Totals		\$132,749.00	\$214,183.00	\$236,489.00	\$307,109.42	\$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	\$307,109.42	\$441,446.00	\$493,994.00	\$52,548.00



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Fund 32 - School Grants Fund								
EXPENSE								
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	.00
32-410-61-10-7-170-72100	FICA	636.86	21.04	.00	.00	.00	.00	.00
Program 170 - Adult Totals		\$8,961.86	\$296.04	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 7 - Adult Totals		\$8,961.86	\$296.04	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function 10 - Classroom Instruction Totals		\$8,961.86	\$296.04	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Function 61 - Instruction Totals		\$8,961.86	\$296.04	\$0.00	\$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	\$0.00
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	206.18	.00	.00	.00
32-420-61-10-2-110-72100	FICA	260.11	734.62	731.46	15.77	.00	.00	.00
32-420-61-10-2-110-75530	Travel - Other	.00	4,200.00	.00	256.32	.00	.00	.00
32-420-61-10-2-110-76435	Supplies - Instructional	3,708.09	442.34	3,976.79	1,793.24	.00	.00	.00
Program 110 - Regular Instruction Totals		\$7,368.41	\$14,977.81	\$14,269.69	\$2,271.51	\$0.00	\$0.00	\$0.00
Level 2 - Elementary Totals		\$7,368.41	\$14,977.81	\$14,269.69	\$2,271.51	\$0.00	\$0.00	\$0.00
Level 3 - Secondary								
Program 110 - Regular Instruction								
32-420-61-10-3-110-71120	Compensation-Instructional Salaries	.00	800.00	1,600.00	1,500.00	.00	.00	.00
32-420-61-10-3-110-72100	FICA	.00	61.20	122.40	114.75	.00	.00	.00



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Fund 32 - School Grants Fund								
EXPENSE								
Locations 420 - PBIS of the VTSS								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 3 - Secondary								
Program 110 - Regular Instruction								
32-420-61-10-3-110-76435	Supplies - Instructional	.00	.00	205.80	1,126.60	.00	.00	.00
Program 110 - Regular Instruction Totals		\$0.00	\$861.20	\$1,928.20	\$2,741.35	\$0.00	\$0.00	\$0.00
Level 3 - Secondary Totals		\$0.00	\$861.20	\$1,928.20	\$2,741.35	\$0.00	\$0.00	\$0.00
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	.00
32-420-61-10-4-110-72100	FICA	61.20	102.12	122.40	.00	.00	.00	.00
32-420-61-10-4-110-73037	Contractual Services - Other	.00	500.00	.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	.00
Program 110 - Regular Instruction Totals		\$11,526.71	\$4,123.20	\$1,756.06	\$0.00	\$0.00	\$0.00	\$0.00
Level 4 - Middle Totals		\$11,526.71	\$4,123.20	\$1,756.06	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function 10 - Classroom Instruction Totals		\$18,895.12	\$19,962.21	\$17,953.95	\$5,012.86	\$0.00	\$0.00	\$0.00
Function 61 - Instruction Totals		\$18,895.12	\$19,962.21	\$17,953.95	\$5,012.86	\$0.00	\$0.00	\$0.00
Locations 420 - PBIS of the VTSS Totals		\$18,895.12	\$19,962.21	\$17,953.95	\$5,012.86	\$0.00	\$0.00	\$0.00



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Fund 32 - School Grants Fund								
EXPENSE								
Locations 440 - Student Supp & Acad Achievement								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 2 - Elementary								
Program 110 - Regular Instruction								
32-440-61-10-2-110-76435	Supplies - Instructional	12,466.60	6,672.49	.00	.00	.00	.00	.00
Program 110 - Regular Instruction Totals		\$12,466.60	\$6,672.49	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 2 - Elementary Totals		\$12,466.60	\$6,672.49	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 4 - Middle								
Program 110 - Regular Instruction								
32-440-61-10-4-110-73037	Contractual Services - Other	17,001.52	32,923.06	23,940.33	16,039.00	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	28.47	12,354.00	.00	(12,354.00)
Program 110 - Regular Instruction Totals		\$21,347.46	\$32,923.06	\$36,189.48	\$16,067.47	\$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	1,250.40	3,543.00	3,126.00	(417.00)
32-440-61-10-4-150-72100	FICA	239.10	318.80	318.80	95.64	271.00	239.00	(32.00)
Program 150 - Other Totals		\$3,365.10	\$4,486.80	\$4,486.80	\$1,346.04	\$3,814.00	\$3,365.00	(\$449.00)
Level 4 - Middle Totals		\$24,712.56	\$37,409.86	\$40,676.28	\$17,413.51	\$40,769.00	\$44,008.00	\$3,239.00
Sub-Function 10 - Classroom Instruction Totals		\$37,179.16	\$44,082.35	\$40,676.28	\$17,413.51	\$40,769.00	\$44,008.00	\$3,239.00
Function 61 - Instruction Totals		\$37,179.16	\$44,082.35	\$40,676.28	\$17,413.51	\$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	\$17,413.51	\$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	.00
32-460-61-10-6-160-72100	FICA	2,601.00	.00	.00	.00	.00	.00	.00
Program 160 - Summer Totals		\$36,601.00	\$0.00	\$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	.00



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Fund 32 - School Grants Fund								
EXPENSE								
Locations 460 - Year Round School								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 6 - Summer								
Program 161 - Summer Startup								
32-460-61-10-6-161-72100	FICA	264.39	9,836.70	.00	.00	.00	.00	.00
32-460-61-10-6-161-73037	Contractual Services - Other	1,612.50	11,615.89	.00	.00	.00	.00	.00
32-460-61-10-6-161-76435	Supplies - Instructional	58,353.66	106,179.64	.00	.00	.00	.00	.00
Program 161 - Summer Startup Totals		\$63,686.55	\$237,258.30	\$0.00	\$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	.00
32-460-61-10-6-162-72100	FICA	.00	1,016.12	6,794.34	.00	.00	.00	.00
32-460-61-10-6-162-73037	Contractual Services - Other	.00	5,998.00	7,046.00	7,931.27	.00	.00	.00
32-460-61-10-6-162-76435	Supplies - Instructional	.00	92,864.48	76,549.82	.00	.00	.00	.00
Program 162 - Summer Startup Yr 2 Totals		\$0.00	\$113,161.10	\$178,907.63	\$7,931.27	\$0.00	\$0.00	\$0.00
Program 163 - Summer Startup Yr 3								
32-460-61-10-6-163-71120	Compensation-Instructional Salaries	.00	.00	18,216.25	83,583.75	.00	.00	.00
32-460-61-10-6-163-72100	FICA	.00	.00	1,393.59	6,394.11	.00	.00	.00
32-460-61-10-6-163-73037	Contractual Services - Other	.00	.00	4,006.50	5,374.23	.00	.00	.00
32-460-61-10-6-163-76435	Supplies - Instructional	.00	.00	112,420.90	13,708.96	.00	.00	.00
Program 163 - Summer Startup Yr 3 Totals		\$0.00	\$0.00	\$136,037.24	\$109,061.05	\$0.00	\$0.00	\$0.00
Program 164 - Summer Startup Yr 4								
32-460-61-10-6-164-71120	Compensation-Instructional Salaries	.00	.00	.00	765.00	.00	.00	.00
32-460-61-10-6-164-72100	FICA	.00	.00	.00	58.53	.00	.00	.00
Program 164 - Summer Startup Yr 4 Totals		\$0.00	\$0.00	\$0.00	\$823.53	\$0.00	\$0.00	\$0.00
Program 168 - Extended School Year-Local Match								
32-460-61-10-6-168-71120	Compensation-Instructional Salaries	.00	.00	.00	56,188.66	.00	.00	.00



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Fund 32 - School Grants Fund								
EXPENSE								
Locations 460 - Year Round School								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 6 - Summer								
Program 168 - Extended School Year-Local Match								
32-460-61-10-6-168-72100	FICA	.00	.00	.00	3,811.34	.00	.00	.00
Program 168 - Extended School Year-Local Match Totals		\$0.00	\$0.00	\$0.00	\$60,000.00	\$0.00	\$0.00	\$0.00
Level 6 - Summer Totals		\$100,287.55	\$350,419.40	\$314,944.87	\$177,815.85	\$0.00	\$0.00	\$0.00
Sub-Function 10 - Classroom Instruction Totals		\$100,287.55	\$350,419.40	\$314,944.87	\$177,815.85	\$0.00	\$0.00	\$0.00
Function 61 - Instruction Totals		\$100,287.55	\$350,419.40	\$314,944.87	\$177,815.85	\$0.00	\$0.00	\$0.00
Locations 460 - Year Round School Totals		\$100,287.55	\$350,419.40	\$314,944.87	\$177,815.85	\$0.00	\$0.00	\$0.00
Locations 470 - Reentry Employment Opportunity								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 7 - Adult								
Program 170 - Adult								
32-470-61-10-7-170-71120	Compensation-Instructional Salaries	806.25	.00	.00	.00	.00	.00	.00
32-470-61-10-7-170-72100	FICA	61.67	.00	.00	.00	.00	.00	.00
Program 170 - Adult Totals		\$867.92	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 7 - Adult Totals		\$867.92	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function 10 - Classroom Instruction Totals		\$867.92	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Function 61 - Instruction Totals		\$867.92	\$0.00	\$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	\$0.00
Locations 480 - CARES Act								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 2 - Elementary								
Program 110 - Regular Instruction								
32-480-61-10-2-110-71520	Compensation-Substitutes	47,485.73	.00	.00	.00	.00	.00	.00
32-480-61-10-2-110-72100	FICA	3,632.63	.00	.00	.00	.00	.00	.00



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Fund 32 - School Grants Fund								
EXPENSE								
Locations 480 - CARES Act								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 2 - Elementary								
Program 110 - Regular Instruction								
32-480-61-10-2-110-76015	Allotment	886.45	.00	.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	.00
32-480-61-10-2-110-76365	Reading	82.67	.00	.00	.00	.00	.00	.00
32-480-61-10-2-110-76500	Supplies - Third Grade	18.00	.00	.00	.00	.00	.00	.00
32-480-61-10-2-110-76505	Supplies - Fourth Grade	39.96	.00	.00	.00	.00	.00	.00
32-480-61-10-2-110-76510	Supplies - Fifth Grade	90.94	.00	.00	.00	.00	.00	.00
Program 110 - Regular Instruction Totals		\$67,155.78	\$36,091.09	\$0.00	\$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	.00
32-480-61-10-2-120-71146	Compensation - ELL	123.75	.00	.00	.00	.00	.00	.00
32-480-61-10-2-120-72100	FICA	47.71	.00	.00	.00	.00	.00	.00
Program 120 - Special Education Totals		\$671.33	\$0.00	\$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	\$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	.00
32-480-61-10-3-110-71520	Compensation-Substitutes	4,269.23	.00	.00	.00	.00	.00	.00
32-480-61-10-3-110-72100	FICA	1,491.04	.00	.00	.00	.00	.00	.00
32-480-61-10-3-110-72220	VRS Hybrid Pension Contribution	2,143.98	.00	.00	.00	.00	.00	.00
32-480-61-10-3-110-72400	VRS Group Life Insurance	172.86	.00	.00	.00	.00	.00	.00
32-480-61-10-3-110-72510	Hybrid Disability Insurance	30.69	.00	.00	.00	.00	.00	.00
32-480-61-10-3-110-72750	VRS Retiree Health Care Credit	156.09	.00	.00	.00	.00	.00	.00





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Fund 32 - School Grants Fund								
EXPENSE								
Locations 480 - CARES Act								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 3 - Secondary								
Program 110 - Regular Instruction								
32-480-61-10-3-110-76015	Allotment	3,660.77	.00	.00	.00	.00	.00	.00
32-480-61-10-3-110-76170	Band	12.99	.00	.00	.00	.00	.00	.00
32-480-61-10-3-110-76530	Computer Supplies	.00	1,197.00	.00	.00	.00	.00	.00
Program 110 - Regular Instruction Totals		\$27,148.67	\$1,197.00	\$0.00	\$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	.00
32-480-61-10-3-120-72100	FICA	18.07	.00	.00	.00	.00	.00	.00
32-480-61-10-3-120-76431	Special Ed - General	96.65	.00	.00	.00	.00	.00	.00
Program 120 - Special Education Totals		\$350.97	\$0.00	\$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	.00
Program 150 - Other Totals		\$6,981.01	\$0.00	\$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	\$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	.00
32-480-61-10-4-110-71522	Compensation-REWIP Retirees	61.40	.00	.00	.00	.00	.00	.00
32-480-61-10-4-110-72100	FICA	55.19	.00	.00	.00	.00	.00	.00
32-480-61-10-4-110-76015	Allotment	425.80	.00	.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	.00
Program 110 - Regular Instruction Totals		\$1,381.90	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00



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Fund 32 - School Grants Fund								
EXPENSE								
Locations 480 - CARES Act								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 4 - Middle								
Program 120 - Special Education								
32-480-61-10-4-120-71146	Compensation - ELL	123.75	.00	.00	.00	.00	.00	.00
32-480-61-10-4-120-72100	FICA	9.47	.00	.00	.00	.00	.00	.00
Program 120 - Special Education Totals		\$133.22	\$0.00	\$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	\$0.00
Sub-Function 10 - Classroom Instruction Totals		\$103,822.88	\$37,288.09	\$0.00	\$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	.00
32-480-61-21-2-110-76285	Guidance	163.87	.00	.00	.00	.00	.00	.00
Program 110 - Regular Instruction Totals		\$267.71	\$0.00	\$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	\$0.00
Sub-Function 21 - Student Guidance Totals		\$267.71	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function 41 - Admin. Principals Office								
Level 2 - Elementary								
Program 110 - Regular Instruction								
32-480-61-41-2-110-73160	Repair/Maint - School Office Equipment	59.49	.00	.00	.00	.00	.00	.00
Program 110 - Regular Instruction Totals		\$59.49	\$0.00	\$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	\$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	.00
Program 110 - Regular Instruction Totals		\$4,375.00	\$0.00	\$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	\$0.00
Sub-Function 41 - Admin. Principals Office Totals		\$4,434.49	\$0.00	\$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	\$0.00



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Fund 32 - School Grants Fund								
EXPENSE								
Locations 480 - CARES Act								
Function 62 - Administration, Attend. & Health								
Sub-Function 62 - Admin, Attend. & Health								
Level 9 - District Wide								
Program 211 - Board Services								
32-480-62-62-9-211-75802	Dues	.00	5,000.00	.00	.00	.00	.00	.00
	Program 211 - Board Services Totals	\$0.00	\$5,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Program 222 - Health Services								
32-480-62-62-9-222-71131	Compensation-School Nurses	38,321.98	25,384.16	.00	.00	.00	.00	.00
32-480-62-62-9-222-72100	FICA	2,936.26	1,945.72	.00	.00	.00	.00	.00
32-480-62-62-9-222-72210	VRS Pension Contribution	4,843.80	4,496.55	.00	.00	.00	.00	.00
32-480-62-62-9-222-72300	Group Health and Dental Insurance	265.60	166.00	.00	.00	.00	.00	.00
32-480-62-62-9-222-72400	VRS Group Life Insurance	390.54	362.55	.00	.00	.00	.00	.00
32-480-62-62-9-222-72750	VRS Retiree Health Care Credit	352.62	327.35	.00	.00	.00	.00	.00
32-480-62-62-9-222-73115	Printing Services	72.00	360.00	.00	.00	.00	.00	.00
32-480-62-62-9-222-76100	Supplies - Nursing	681.80	.00	.00	.00	.00	.00	.00
	Program 222 - Health Services Totals	\$47,864.60	\$33,042.33	\$0.00	\$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	\$0.00
	Sub-Function 62 - Admin, Attend. & Health Totals	\$47,864.60	\$38,042.33	\$0.00	\$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	\$0.00
Function 63 - Pupil Transportation								
Sub-Function 63 - Pupil Transportation								
Level 9 - District Wide								
Program 320 - Vehicle Operation Services								
32-480-63-63-9-320-71170	Compensation-Bus Drivers	15,245.09	6,989.22	.00	.00	.00	.00	.00
32-480-63-63-9-320-72100	FICA	1,131.76	506.15	.00	.00	.00	.00	.00
32-480-63-63-9-320-72220	VRS Hybrid Pension Contribution	146.08	184.92	.00	.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	.00
32-480-63-63-9-320-72400	VRS Group Life Insurance	85.13	107.76	.00	.00	.00	.00	.00



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Fund 32 - School Grants Fund								
EXPENSE								
Locations 480 - CARES Act								
Function 63 - Pupil Transportation								
Sub-Function 63 - Pupil Transportation								
Level 9 - District Wide								
Program 320 - Vehicle Operation Services								
32-480-63-63-9-320-72510	Hybrid Disability Insurance	33.54	42.48	.00	.00	.00	.00	.00
32-480-63-63-9-320-72750	VRS Retiree Health Care Credit	43.20	90.90	.00	.00	.00	.00	.00
32-480-63-63-9-320-76110	Supplies - Operational	4,153.36	345.76	.00	.00	.00	.00	.00
Program 320 - Vehicle Operation Services	Totals	\$25,141.67	\$11,935.79	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Program 330 - Transportation Monitoring Svcs								
32-480-63-63-9-330-71520	Compensation-Substitutes	171.74	.00	.00	.00	.00	.00	.00
32-480-63-63-9-330-72100	FICA	13.13	.00	.00	.00	.00	.00	.00
Program 330 - Transportation Monitoring Svcs	Totals	\$184.87	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 9 - District Wide	Totals	\$25,326.54	\$11,935.79	\$0.00	\$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	\$0.00
Function 63 - Pupil Transportation	Totals	\$25,326.54	\$11,935.79	\$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								
32-480-64-64-9-420-71190	Compensation-Custodians	15,671.38	15,799.51	.00	.00	.00	.00	.00
32-480-64-64-9-420-71200	Compensation-OT	247.11	281.84	.00	.00	.00	.00	.00
32-480-64-64-9-420-72100	FICA	984.35	969.35	.00	.00	.00	.00	.00
32-480-64-64-9-420-72220	VRS Hybrid Pension Contribution	429.91	552.72	.00	.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	.00
32-480-64-64-9-420-72400	VRS Group Life Insurance	172.40	211.60	.00	.00	.00	.00	.00
32-480-64-64-9-420-72510	Hybrid Disability Insurance	67.95	83.36	.00	.00	.00	.00	.00



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Fund 32 - School Grants Fund								
EXPENSE								
Locations 480 - CARES Act								
Function 64 - Operation & Maintenance								
Sub-Function 64 - Operation & Maintenance								
Level 9 - District Wide								
Program 420 - Building Services								
32-480-64-64-9-420-72750	VRS Retiree Health Care Credit	87.48	178.40	.00	.00	.00	.00	.00
32-480-64-64-9-420-73180	Repair/Maint - Other Contracted	180.00	.00	.00	.00	.00	.00	.00
32-480-64-64-9-420-74900	Building Maintenance -City	11,137.80	.00	.00	.00	.00	.00	.00
32-480-64-64-9-420-76055	Machines, Equipment and Tools <\$5,000	4,942.74	.00	.00	.00	.00	.00	.00
32-480-64-64-9-420-76110	Supplies - Operational	78,800.38	19,567.26	.00	.00	.00	.00	.00
Program 420 - Building Services Totals		\$116,789.13	\$42,575.24	\$0.00	\$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	\$0.00
Sub-Function 64 - Operation & Maintenance Totals		\$116,789.13	\$42,575.24	\$0.00	\$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	\$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	.00
Program 800 - Technology Totals		\$0.00	\$19,500.00	\$0.00	\$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	\$0.00
Sub-Function 21 - Student Guidance Totals		\$0.00	\$19,500.00	\$0.00	\$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	\$0.00
Locations 480 - CARES Act Totals		\$298,505.35	\$149,341.45	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00



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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								
32-490-61-10-2-110-71151	Compensation-Instructional Asst	1,054.81	.00	.00	.00	.00	.00	.00
32-490-61-10-2-110-71520	Compensation-Substitutes	22,640.94	.00	.00	.00	.00	.00	.00
32-490-61-10-2-110-71522	Compensation-REWIP Retirees	4,221.93	.00	.00	.00	.00	.00	.00
32-490-61-10-2-110-72100	FICA	2,083.93	.00	.00	.00	.00	.00	.00
32-490-61-10-2-110-72600	Unemployment Compensation	2,771.53	.00	.00	.00	.00	.00	.00
32-490-61-10-2-110-73154	Repair & Maint - PE Equipment	43.20	.00	.00	.00	.00	.00	.00
32-490-61-10-2-110-76015	Allotment	13,695.15	.00	.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	.00
32-490-61-10-2-110-76135	Art Supplies and Equipment <\$5,000	44.99	.00	.00	.00	.00	.00	.00
32-490-61-10-2-110-76250	Enrichment	1,084.98	.00	.00	.00	.00	.00	.00
32-490-61-10-2-110-76360	Physical Education	146.51	.00	.00	.00	.00	.00	.00
32-490-61-10-2-110-76365	Reading	223.62	.00	.00	.00	.00	.00	.00
32-490-61-10-2-110-76485	Supplies - Kindergarten	87.29	.00	.00	.00	.00	.00	.00
32-490-61-10-2-110-76490	Supplies - First Grade	393.51	.00	.00	.00	.00	.00	.00
32-490-61-10-2-110-76495	Supplies - Second Grade	325.62	.00	.00	.00	.00	.00	.00
32-490-61-10-2-110-76500	Supplies - Third Grade	146.27	.00	.00	.00	.00	.00	.00
32-490-61-10-2-110-76505	Supplies - Fourth Grade	119.39	.00	.00	.00	.00	.00	.00
32-490-61-10-2-110-76510	Supplies - Fifth Grade	100.90	.00	.00	.00	.00	.00	.00
Program 110 - Regular Instruction Totals		\$56,457.11	\$0.00	\$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	.00
Program 115 - Testing Totals		\$47.40	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00



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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 120 - Special Education								
32-490-61-10-2-120-71146	Compensation - ELL	2,880.00	.00	.00	.00	.00	.00	.00
32-490-61-10-2-120-72100	FICA	220.33	.00	.00	.00	.00	.00	.00
32-490-61-10-2-120-72600	Unemployment Compensation	1,166.64	.00	.00	.00	.00	.00	.00
32-490-61-10-2-120-76390	Sp Ed LD	50.00	.00	.00	.00	.00	.00	.00
32-490-61-10-2-120-76410	Sp Ed ID	25.00	.00	.00	.00	.00	.00	.00
Program 120 - Special Education Totals		\$4,341.97	\$0.00	\$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	.00
Program 140 - Gifted Totals		\$361.22	\$0.00	\$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	\$0.00
Level 3 - Secondary								
Program 110 - Regular Instruction								
32-490-61-10-3-110-71520	Compensation-Substitutes	13,396.56	.00	.00	.00	.00	.00	.00
32-490-61-10-3-110-71522	Compensation-REWIP Retirees	7,027.67	.00	.00	.00	.00	.00	.00
32-490-61-10-3-110-72100	FICA	1,562.44	.00	.00	.00	.00	.00	.00
32-490-61-10-3-110-72600	Unemployment Compensation	1,931.20	.00	.00	.00	.00	.00	.00
32-490-61-10-3-110-76015	Allotment	5,705.55	.00	.00	.00	.00	.00	.00
Program 110 - Regular Instruction Totals		\$29,623.42	\$0.00	\$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	.00
32-490-61-10-3-120-72100	FICA	86.06	.00	.00	.00	.00	.00	.00
32-490-61-10-3-120-76431	Special Ed - General	399.95	.00	.00	.00	.00	.00	.00
Program 120 - Special Education Totals		\$1,611.01	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00





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Fund 32 - School Grants Fund								
EXPENSE								
Locations 490 - Coronavirus Relief (CRF) 21.019								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 3 - Secondary								
Program 150 - Other								
32-490-61-10-3-150-72600	Unemployment Compensation	226.04	.00	.00	.00	.00	.00	.00
	Program 150 - Other Totals	\$226.04	\$0.00	\$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	\$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	.00
32-490-61-10-4-110-71520	Compensation-Substitutes	5,424.25	.00	.00	.00	.00	.00	.00
32-490-61-10-4-110-71522	Compensation-REWIP Retirees	813.84	.00	.00	.00	.00	.00	.00
32-490-61-10-4-110-72100	FICA	493.72	.00	.00	.00	.00	.00	.00
32-490-61-10-4-110-72600	Unemployment Compensation	12.08	.00	.00	.00	.00	.00	.00
32-490-61-10-4-110-73150	Repair/Maint - Math	1,039.97	.00	.00	.00	.00	.00	.00
32-490-61-10-4-110-76015	Allotment	3,181.17	.00	.00	.00	.00	.00	.00
	Program 110 - Regular Instruction Totals	\$11,180.69	\$0.00	\$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	.00
32-490-61-10-4-120-71151	Compensation-Instructional Asst	15.94	.00	.00	.00	.00	.00	.00
32-490-61-10-4-120-72100	FICA	60.60	.00	.00	.00	.00	.00	.00
32-490-61-10-4-120-72600	Unemployment Compensation	455.90	.00	.00	.00	.00	.00	.00
	Program 120 - Special Education Totals	\$1,308.69	\$0.00	\$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	\$0.00



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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	.00
	Program 170 - Adult Totals	\$682.30	\$0.00	\$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	\$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	.00
	Program 180 - Pre-K Non- Sp Ed Totals	\$82.95	\$0.00	\$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	\$0.00
	Sub-Function 10 - Classroom Instruction Totals	\$105,922.80	\$0.00	\$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	.00
	Program 110 - Regular Instruction Totals	\$39.00	\$0.00	\$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	\$0.00
	Sub-Function 21 - Student Guidance Totals	\$39.00	\$0.00	\$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	.00
32-490-61-23-3-124-72100	FICA	2.07	.00	.00	.00	.00	.00	.00
	Program 124 - Homebound Totals	\$29.07	\$0.00	\$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	\$0.00
	Sub-Function 23 - Student- Homebound Totals	\$29.07	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00



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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 2 - Elementary								
Program 110 - Regular Instruction								
32-490-61-31-2-110-73245	Professional Development - Tuition Assistance	80.88	.00	.00	.00	.00	.00	.00
	Program 110 - Regular Instruction Totals	\$80.88	\$0.00	\$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	\$0.00
Level 7 - Adult								
Program 170 - Adult								
32-490-61-31-7-170-71522	Compensation-REWIP Retirees	62.82	.00	.00	.00	.00	.00	.00
32-490-61-31-7-170-72100	FICA	4.81	.00	.00	.00	.00	.00	.00
	Program 170 - Adult Totals	\$67.63	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Level 7 - Adult Totals	\$67.63	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function 31 - Instr. Sup. - Improve. of Instr.	Totals	\$148.51	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
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	.00
32-490-61-32-2-110-76155	Audio Visual Media	1,089.89	.00	.00	.00	.00	.00	.00
32-490-61-32-2-110-76325	Library Books and Supplies	1,423.58	.00	.00	.00	.00	.00	.00
	Program 110 - Regular Instruction Totals	\$2,975.10	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Level 2 - Elementary Totals	\$2,975.10	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 4 - Middle								
Program 110 - Regular Instruction								
32-490-61-32-4-110-71152	Compensation - Media Clerk	446.46	.00	.00	.00	.00	.00	.00
32-490-61-32-4-110-72100	FICA	34.15	.00	.00	.00	.00	.00	.00
	Program 110 - Regular Instruction Totals	\$480.61	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Level 4 - Middle Totals	\$480.61	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function 32 - Instr. Sup. - Media Services	Totals	\$3,455.71	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00



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G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 32 - School Grants Fund								
EXPENSE								
Locations 490 - Coronavirus Relief (CRF) 21.019								
Function 61 - Instruction								
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	.00
32-490-61-41-2-110-72100	FICA	1.47	.00	.00	.00	.00	.00	.00
Program 110 - Regular Instruction Totals		\$20.66	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 2 - Elementary Totals		\$20.66	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 3 - Secondary								
Program 110 - Regular Instruction								
32-490-61-41-3-110-71150	Compensation-Clerical	1,405.02	.00	.00	.00	.00	.00	.00
32-490-61-41-3-110-72100	FICA	107.48	.00	.00	.00	.00	.00	.00
32-490-61-41-3-110-75201	Postage-Student Mailings	900.00	.00	.00	.00	.00	.00	.00
Program 110 - Regular Instruction Totals		\$2,412.50	\$0.00	\$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	\$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	.00
Program 110 - Regular Instruction Totals		\$21.37	\$0.00	\$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	\$0.00
Sub-Function 41 - Admin. Principals Office Totals		\$2,454.53	\$0.00	\$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	\$0.00
Function 62 - Administration, Attend. & Health								
Sub-Function 62 - Admin, Attend. & Health								
Level 9 - District Wide								
Program 212 - Exec Admin Services								
32-490-62-9-212-73115	Printing Services	5,031.00	.00	.00	.00	.00	.00	.00
32-490-62-9-212-76105	Supplies - Office	155.50	.00	.00	.00	.00	.00	.00
Program 212 - Exec Admin Services Totals		\$5,186.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00



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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 216 - Fiscal Services								
32-490-62-9-216-75513	Travel-Director of Business	19.99	.00	.00	.00	.00	.00	.00
	Program 216 - Fiscal Services Totals	\$19.99	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Program 222 - Health Services								
32-490-62-9-222-71131	Compensation-School Nurses	24,401.07	.00	.00	.00	.00	.00	.00
32-490-62-9-222-71520	Compensation-Substitutes	195.12	.00	.00	.00	.00	.00	.00
32-490-62-9-222-71665	Bonus Payments To Teachers	2,322.00	.00	.00	.00	.00	.00	.00
32-490-62-9-222-72100	FICA	2,056.20	.00	.00	.00	.00	.00	.00
32-490-62-9-222-72210	VRS Pension Contribution	2,997.88	.00	.00	.00	.00	.00	.00
32-490-62-9-222-72300	Group Health and Dental Insurance	139.76	.00	.00	.00	.00	.00	.00
32-490-62-9-222-72400	VRS Group Life Insurance	241.72	.00	.00	.00	.00	.00	.00
32-490-62-9-222-72750	VRS Retiree Health Care Credit	218.24	.00	.00	.00	.00	.00	.00
32-490-62-9-222-73115	Printing Services	295.00	.00	.00	.00	.00	.00	.00
32-490-62-9-222-76045	Furniture and Equip <\$5,000	439.98	.00	.00	.00	.00	.00	.00
32-490-62-9-222-76100	Supplies - Nursing	17,807.53	.00	.00	.00	.00	.00	.00
32-490-62-9-222-76460	Testing Materials-Attend and Health	14,450.00	.00	.00	.00	.00	.00	.00
	Program 222 - Health Services Totals	\$65,564.50	\$0.00	\$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	\$0.00
Sub-Function 62 - Admin, Attend. & Health Totals		\$70,770.99	\$0.00	\$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	\$0.00



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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 310 - Transportation Mgmt and Dir								
32-490-63-9-310-76045 Furniture and Equip <\$5,000		3,500.00	.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	\$0.00
Program 320 - Vehicle Operation Services								
32-490-63-9-320-71170 Compensation-Bus Drivers		12,013.23	.00	.00	.00	.00	.00	.00
32-490-63-9-320-71174 Compensation-Substitute Bus Drivers		929.91	.00	.00	.00	.00	.00	.00
32-490-63-9-320-71665 Bonus Payments To Teachers		1,548.00	.00	.00	.00	.00	.00	.00
32-490-63-9-320-72100 FICA		1,108.65	.00	.00	.00	.00	.00	.00
32-490-63-9-320-72220 VRS Hybrid Pension Contribution		69.14	.00	.00	.00	.00	.00	.00
32-490-63-9-320-72300 Group Health and Dental Insurance		139.76	.00	.00	.00	.00	.00	.00
32-490-63-9-320-72400 VRS Group Life Insurance		40.28	.00	.00	.00	.00	.00	.00
32-490-63-9-320-72510 Hybrid Disability Insurance		15.88	.00	.00	.00	.00	.00	.00
32-490-63-9-320-72600 Unemployment Compensation		1,918.50	.00	.00	.00	.00	.00	.00
32-490-63-9-320-72750 VRS Retiree Health Care Credit		20.44	.00	.00	.00	.00	.00	.00
32-490-63-9-320-76110 Supplies - Operational		4,809.88	.00	.00	.00	.00	.00	.00
Program 320 - Vehicle Operation Services Totals		\$22,613.67	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Program 330 - Transportation Monitoring Svcs								
32-490-63-9-330-71172 Compensation-Bus Aides		31.29	.00	.00	.00	.00	.00	.00
32-490-63-9-330-71520 Compensation-Substitutes		498.03	.00	.00	.00	.00	.00	.00
32-490-63-9-330-72100 FICA		40.49	.00	.00	.00	.00	.00	.00
32-490-63-9-330-72600 Unemployment Compensation		37.50	.00	.00	.00	.00	.00	.00
Program 330 - Transportation Monitoring Svcs Totals		\$607.31	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00



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Fund 32 - School Grants Fund								
EXPENSE								
Locations 490 - Coronavirus Relief (CRF) 21.019								
Function 63 - Pupil Transportation								
Sub-Function 63 - Pupil Transportation								
Level 9 - District Wide								
Program 350 - Bus Regular Purchases								
32-490-63-9-350-78030 School Buses and Other Vehicles		189,393.00	.00	.00	.00	.00	.00	.00
Program 350 - Bus Regular Purchases Totals		\$189,393.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 9 - District Wide Totals		\$216,113.98	\$0.00	\$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	\$0.00
Function 63 - Pupil Transportation Totals		\$216,113.98	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Function 64 - Operation & Maintenance								
Sub-Function 64 - Operation & Maintenance								
Level 9 - District Wide								
Program 420 - Building Services								
32-490-64-64-9-420-71190 Compensation-Custodians		16,225.71	.00	.00	.00	.00	.00	.00
32-490-64-64-9-420-71200 Compensation-OT		31.89	.00	.00	.00	.00	.00	.00
32-490-64-64-9-420-71520 Compensation-Substitutes		1,004.29	.00	.00	.00	.00	.00	.00
32-490-64-64-9-420-71665 Bonus Payments To Teachers		3,096.00	.00	.00	.00	.00	.00	.00
32-490-64-64-9-420-72100 FICA		1,202.41	.00	.00	.00	.00	.00	.00
32-490-64-64-9-420-72220 VRS Hybrid Pension Contribution		359.02	.00	.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	.00
32-490-64-64-9-420-72400 VRS Group Life Insurance		170.55	.00	.00	.00	.00	.00	.00
32-490-64-64-9-420-72510 Hybrid Disability Insurance		67.21	.00	.00	.00	.00	.00	.00
32-490-64-64-9-420-72750 VRS Retiree Health Care Credit		86.54	.00	.00	.00	.00	.00	.00
32-490-64-64-9-420-74900 Building Maintenance -City		14,197.38	.00	.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	.00
32-490-64-64-9-420-76100 Supplies - Nursing		386.40	.00	.00	.00	.00	.00	.00





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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								
32-490-64-9-420-76110	Supplies - Operational	164,299.20	.00	.00	.00	.00	.00	.00
	Program 420 - Building Services Totals	\$224,947.77	\$0.00	\$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	\$0.00
	Sub-Function 64 - Operation & Maintenance Totals	\$224,947.77	\$0.00	\$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	\$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	.00
32-490-68-10-9-800-76530	Computer Supplies	1,999.64	.00	.00	.00	.00	.00	.00
	Program 800 - Technology Totals	\$2,299.64	\$0.00	\$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	\$0.00
	Sub-Function 10 - Classroom Instruction Totals	\$2,299.64	\$0.00	\$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	.00
	Program 800 - Technology Totals	\$36,946.00	\$0.00	\$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	\$0.00
	Sub-Function 21 - Student Guidance Totals	\$36,946.00	\$0.00	\$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	\$0.00
Locations 490 - Coronavirus Relief (CRF) 21.019 Totals		\$663,128.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00



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Fund 32 - School Grants Fund								
EXPENSE								
Locations 500 - CARES GEER 84.425C								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 3 - Secondary								
Program 110 - Regular Instruction								
32-500-61-10-3-110-76530 Computer Supplies		.00	399.00	.00	.00	.00	.00	.00
Program 110 - Regular Instruction Totals		\$0.00	\$399.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 3 - Secondary Totals		\$0.00	\$399.00	\$0.00	\$0.00	\$0.00	\$0.00	\$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	.00
Program 110 - Regular Instruction Totals		\$2,562.50	\$0.00	\$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	\$0.00
Sub-Function 10 - Classroom Instruction Totals		\$2,562.50	\$399.00	\$0.00	\$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	\$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	.00
32-500-64-64-9-420-72100 FICA		306.18	30.71	126.11	.00	.00	.00	.00
32-500-64-64-9-420-75001 Telecom/ Internet Services		778.00	1,731.20	450.00	.00	.00	.00	.00
Program 420 - Building Services Totals		\$5,086.43	\$2,163.41	\$2,224.61	\$0.00	\$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	\$0.00
Sub-Function 64 - Operation & Maintenance Totals		\$5,086.43	\$2,163.41	\$2,224.61	\$0.00	\$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	\$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	.00
Program 800 - Technology Totals		\$0.00	\$38,219.00	\$9,295.61	\$0.00	\$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	\$0.00
Sub-Function 10 - Classroom Instruction Totals		\$0.00	\$38,219.00	\$9,295.61	\$0.00	\$0.00	\$0.00	\$0.00



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Fund 32 - School Grants Fund								
EXPENSE								
Locations 500 - CARES GEER 84.425C								
Function 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	.00
32-500-68-21-9-800-76515	Software-Instructional	3,958.33	.00	.00	.00	.00	.00	.00
	Program 800 - Technology Totals	\$26,944.98	\$54,984.57	\$7,283.50	\$0.00	\$0.00	\$0.00	\$0.00
	Level 9 - District Wide Totals	\$26,944.98	\$54,984.57	\$7,283.50	\$0.00	\$0.00	\$0.00	\$0.00
	Sub-Function 21 - Student Guidance Totals	\$26,944.98	\$54,984.57	\$7,283.50	\$0.00	\$0.00	\$0.00	\$0.00
	Function 68 - Technology Totals	\$26,944.98	\$93,203.57	\$16,579.11	\$0.00	\$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	\$0.00
Locations 510 - CARES ESSER 84.425D								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 2 - Elementary								
Program 110 - Regular Instruction								
32-510-61-10-2-110-76015	Allotment	12.16	.00	.00	.00	.00	.00	.00
	Program 110 - Regular Instruction Totals	\$12.16	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Program 120 - Special Education								
32-510-61-10-2-120-73275	Therapeutic Services -Sp Ed	850.00	801.86	.00	.00	.00	.00	.00
32-510-61-10-2-120-76431	Special Ed - General	4,009.76	.00	.00	.00	.00	.00	.00
	Program 120 - Special Education Totals	\$4,859.76	\$801.86	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Level 2 - Elementary Totals	\$4,871.92	\$801.86	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 3 - Secondary								
Program 120 - Special Education								
32-510-61-10-3-120-73275	Therapeutic Services -Sp Ed	4,417.00	1,270.00	.00	.00	.00	.00	.00
32-510-61-10-3-120-76431	Special Ed - General	2,725.45	.00	.00	.00	.00	.00	.00
	Program 120 - Special Education Totals	\$7,142.45	\$1,270.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Level 3 - Secondary Totals	\$7,142.45	\$1,270.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00



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Fund 32 - School Grants Fund								
EXPENSE								
Locations 510 - CARES ESSER 84.425D								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
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	.00
32-510-61-10-4-120-76431	Special Ed - General	2,684.40	48.98	.00	.00	.00	.00	.00
	Program 120 - Special Education Totals	\$3,084.40	\$98.98	\$0.00	\$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	\$0.00
	Sub-Function 10 - Classroom Instruction Totals	\$15,098.77	\$2,170.84	\$0.00	\$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	\$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	.00
	Program 222 - Health Services Totals	\$816.42	\$0.00	\$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	\$0.00
	Sub-Function 62 - Admin, Attend. & Health Totals	\$816.42	\$0.00	\$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	\$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	.00
	Program 420 - Building Services Totals	\$14,126.78	\$13,769.18	\$0.00	\$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	\$0.00
	Sub-Function 64 - Operation & Maintenance Totals	\$14,126.78	\$13,769.18	\$0.00	\$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	\$0.00
	Locations 510 - CARES ESSER 84.425D Totals	\$30,041.97	\$15,940.02	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00



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Fund 32 - School Grants Fund								
EXPENSE								
Locations 520 - Jobs for VA Graduates-JVG Grant								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 3 - Secondary								
Program 110 - Regular Instruction								
32-520-61-10-3-110-71120	Compensation-Instructional Salaries	22,280.00	22,280.00	22,280.00	22,280.00	.00	22,280.00	22,280.00
32-520-61-10-3-110-72100	FICA	1,704.00	1,704.42	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	5,000.00	.00	5,000.00	5,000.00
32-520-61-10-3-110-75530	Travel - Other	.00	.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	515.58	.00	516.00	516.00
Program 110 - Regular Instruction Totals		\$30,000.00	\$30,000.00	\$30,000.00	\$29,500.00	\$0.00	\$30,000.00	\$30,000.00
Level 3 - Secondary Totals		\$30,000.00	\$30,000.00	\$30,000.00	\$29,500.00	\$0.00	\$30,000.00	\$30,000.00
Sub-Function 10 - Classroom Instruction Totals		\$30,000.00	\$30,000.00	\$30,000.00	\$29,500.00	\$0.00	\$30,000.00	\$30,000.00
Function 61 - Instruction Totals		\$30,000.00	\$30,000.00	\$30,000.00	\$29,500.00	\$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	\$29,500.00	\$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	.00
32-530-61-10-2-110-71151	Compensation-Instructional Asst	.00	47,000.84	.00	.00	.00	.00	.00
32-530-61-10-2-110-71665	Bonus Payments To Teachers	.00	.00	4,644.00	.00	.00	.00	.00
32-530-61-10-2-110-72100	FICA	.00	22,828.65	2,973.16	.00	.00	.00	.00
32-530-61-10-2-110-72210	VRS Pension Contribution	.00	50,321.70	6,812.26	.00	.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	.00
32-530-61-10-2-110-72400	VRS Group Life Insurance	.00	4,057.30	549.22	.00	.00	.00	.00
32-530-61-10-2-110-72750	VRS Retiree Health Care Credit	.00	3,663.60	495.95	.00	.00	.00	.00



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G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 32 - School Grants Fund								
EXPENSE								
Locations 530 - CRRSA ESSER II 84.425D								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 2 - Elementary								
Program 110 - Regular Instruction								
32-530-61-10-2-110-76435	Supplies - Instructional	.00	1,984.42	.00	.00	.00	.00	.00
Program 110 - Regular Instruction Totals		\$0.00	\$416,276.87	\$55,005.04	\$0.00	\$0.00	\$0.00	\$0.00
Program 120 - Special Education								
32-530-61-10-2-120-71120	Compensation-Instructional Salaries	.00	28,720.77	.00	.00	.00	.00	.00
32-530-61-10-2-120-72100	FICA	.00	2,193.84	.00	.00	.00	.00	.00
32-530-61-10-2-120-72220	VRS Hybrid Pension Contribution	.00	4,846.77	.00	.00	.00	.00	.00
32-530-61-10-2-120-72300	Group Health and Dental Insurance	.00	3,676.64	.00	.00	.00	.00	.00
32-530-61-10-2-120-72400	VRS Group Life Insurance	.00	390.75	.00	.00	.00	.00	.00
32-530-61-10-2-120-72510	Hybrid Disability Insurance	.00	69.41	.00	.00	.00	.00	.00
32-530-61-10-2-120-72750	VRS Retiree Health Care Credit	.00	352.88	.00	.00	.00	.00	.00
Program 120 - Special Education Totals		\$0.00	\$40,251.06	\$0.00	\$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	\$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	.00
32-530-61-10-3-110-71665	Bonus Payments To Teachers	.00	.00	1,548.00	.00	.00	.00	.00
32-530-61-10-3-110-72100	FICA	.00	5,884.40	2,523.42	.00	.00	.00	.00
32-530-61-10-3-110-72210	VRS Pension Contribution	.00	17,519.88	10,773.21	.00	.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	.00
32-530-61-10-3-110-72400	VRS Group Life Insurance	.00	1,412.56	868.56	.00	.00	.00	.00
32-530-61-10-3-110-72750	VRS Retiree Health Care Credit	.00	1,275.49	784.35	.00	.00	.00	.00
Program 110 - Regular Instruction Totals		\$0.00	\$121,813.19	\$62,282.38	\$0.00	\$0.00	\$0.00	\$0.00
Level 3 - Secondary Totals		\$0.00	\$121,813.19	\$62,282.38	\$0.00	\$0.00	\$0.00	\$0.00



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G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund	<b>32 - School Grants Fund</b>							
	<b>EXPENSE</b>							
Locations	<b>530 - CRRSA ESSER II 84.425D</b>							
Function	<b>61 - Instruction</b>							
Sub-Function	<b>10 - Classroom Instruction</b>							
Level	<b>4 - Middle</b>							
Program	<b>110 - Regular Instruction</b>							
32-530-61-10-4-110-71120	Compensation-Instructional Salaries	.00	16,957.44	5,119.14	.00	.00	.00	.00
32-530-61-10-4-110-71151	Compensation-Instructional Asst	.00	24,497.48	16,411.75	.00	.00	.00	.00
32-530-61-10-4-110-71665	Bonus Payments To Teachers	.00	.00	1,548.00	.00	.00	.00	.00
32-530-61-10-4-110-72100	FICA	.00	2,497.79	1,513.93	.00	.00	.00	.00
32-530-61-10-4-110-72210	VRS Pension Contribution	.00	3,062.88	.00	.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	.00
32-530-61-10-4-110-72300	Group Health and Dental Insurance	.00	9,084.40	7,124.52	.00	.00	.00	.00
32-530-61-10-4-110-72400	VRS Group Life Insurance	.00	572.93	334.89	.00	.00	.00	.00
32-530-61-10-4-110-72510	Hybrid Disability Insurance	.00	57.90	59.49	.00	.00	.00	.00
32-530-61-10-4-110-72750	VRS Retiree Health Care Credit	.00	517.39	302.40	.00	.00	.00	.00
Program	<b>110 - Regular Instruction Totals</b>	<b>\$0.00</b>	<b>\$61,291.91</b>	<b>\$36,120.51</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Program	<b>120 - Special Education</b>							
32-530-61-10-4-120-71120	Compensation-Instructional Salaries	.00	48,744.96	.00	.00	.00	.00	.00
32-530-61-10-4-120-72100	FICA	.00	3,637.45	.01	.00	.00	.00	.00
32-530-61-10-4-120-72220	VRS Hybrid Pension Contribution	.00	8,093.90	.00	.00	.00	.00	.00
32-530-61-10-4-120-72300	Group Health and Dental Insurance	.00	7,660.88	.00	.00	.00	.00	.00
32-530-61-10-4-120-72400	VRS Group Life Insurance	.00	652.60	.00	.00	.00	.00	.00
32-530-61-10-4-120-72510	Hybrid Disability Insurance	.00	115.90	.00	.00	.00	.00	.00
32-530-61-10-4-120-72750	VRS Retiree Health Care Credit	.00	589.30	.00	.00	.00	.00	.00
Program	<b>120 - Special Education Totals</b>	<b>\$0.00</b>	<b>\$69,494.99</b>	<b>\$0.01</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Level	<b>4 - Middle Totals</b>	<b>\$0.00</b>	<b>\$130,786.90</b>	<b>\$36,120.52</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Sub-Function	<b>10 - Classroom Instruction Totals</b>	<b>\$0.00</b>	<b>\$709,128.02</b>	<b>\$153,407.94</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Function	<b>61 - Instruction Totals</b>	<b>\$0.00</b>	<b>\$709,128.02</b>	<b>\$153,407.94</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>





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Fund 32 - School Grants Fund								
EXPENSE								
Locations 530 - CRRSA ESSER II 84.425D								
Function 64 - Operation & Maintenance								
Sub-Function 64 - Operation & Maintenance								
Level 9 - District Wide								
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	.00
32-530-64-64-9-420-78020	Furniture & Equipment >\$5,000	.00	437,568.50	61,413.50	1,990.00	.00	.00	.00
Program 420 - Building Services Totals		\$46,236.50	\$531,958.15	\$231,474.35	\$1,990.00	\$0.00	\$0.00	\$0.00
Level 9 - District Wide Totals		\$46,236.50	\$531,958.15	\$231,474.35	\$1,990.00	\$0.00	\$0.00	\$0.00
Sub-Function 64 - Operation & Maintenance Totals		\$46,236.50	\$531,958.15	\$231,474.35	\$1,990.00	\$0.00	\$0.00	\$0.00
Function 64 - Operation & Maintenance Totals		\$46,236.50	\$531,958.15	\$231,474.35	\$1,990.00	\$0.00	\$0.00	\$0.00
Locations 530 - CRRSA ESSER II 84.425D Totals		\$46,236.50	\$1,241,086.17	\$384,882.29	\$1,990.00	\$0.00	\$0.00	\$0.00
Locations 540 - CRRSA ESSER III 84.425U								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 2 - Elementary								
Program 110 - Regular Instruction								
32-540-61-10-2-110-71120	Compensation-Instructional Salaries	.00	121,356.34	350,791.43	143,009.12	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	.00
32-540-61-10-2-110-71520	Compensation-Substitutes	.00	12,844.41	.00	.00	.00	.00	.00
32-540-61-10-2-110-71665	Bonus Payments To Teachers	.00	.00	4,644.00	.00	.00	.00	.00
32-540-61-10-2-110-72100	FICA	.00	10,234.88	30,457.69	10,599.39	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	28,521.78	86,424.00	7,232.00	(79,192.00)
32-540-61-10-2-110-72300	Group Health and Dental Insurance	.00	398.40	49,265.27	18,001.60	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	2,299.58	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	2,076.44	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	.00
32-540-61-10-2-110-73037	Contractual Services - Other	.00	.00	2,800.00	.00	18,000.00	.00	(18,000.00)
32-540-61-10-2-110-76015	Allotment	.00	4,288.21	3,680.27	.00	20,000.00	.00	(20,000.00)
Program 110 - Regular Instruction Totals		\$0.00	\$169,967.95	\$573,608.49	\$204,507.91	\$757,475.00	\$74,000.00	(\$683,475.00)



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Fund	<b>32 - School Grants Fund</b>							
	<b>EXPENSE</b>							
Locations	<b>540 - CRRSA ESSER III 84.425U</b>							
Function	<b>61 - Instruction</b>							
Sub-Function	<b>10 - Classroom Instruction</b>							
Level	<b>2 - Elementary</b>							
Program	<b>120 - Special Education</b>							
32-540-61-10-2-120-71120	Compensation-Instructional Salaries	.00	550.00	28,142.52	.00	.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	.00
32-540-61-10-2-120-71520	Compensation-Substitutes	.00	159.26	.00	.00	.00	.00	.00
32-540-61-10-2-120-71665	Bonus Payments To Teachers	.00	.00	2,941.20	.00	.00	.00	.00
32-540-61-10-2-120-72100	FICA	.00	4,411.74	6,550.48	.00	.00	.00	.00
32-540-61-10-2-120-72210	VRS Pension Contribution	.00	.00	4,658.50	.00	.00	.00	.00
32-540-61-10-2-120-72220	VRS Hybrid Pension Contribution	.00	9,920.30	10,965.30	.00	.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	.00
32-540-61-10-2-120-72400	VRS Group Life Insurance	.00	799.80	1,259.70	.00	.00	.00	.00
32-540-61-10-2-120-72510	Hybrid Disability Insurance	.00	142.10	157.00	.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	.00
32-540-61-10-2-120-73037	Contractual Services - Other	.00	72,969.35	.00	.00	.00	.00	.00
32-540-61-10-2-120-76435	Supplies - Instructional	.00	10,608.39	.00	.00	.00	.00	.00
Program	<b>120 - Special Education Totals</b>	<b>\$0.00</b>	<b>\$167,639.70</b>	<b>\$130,872.12</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Program	<b>127 - Regional Sp Ed Program</b>							
32-540-61-10-2-127-71120	Compensation-Instructional Salaries	.00	317.50	.00	.00	.00	.00	.00
32-540-61-10-2-127-71151	Compensation-Instructional Asst	.00	79.63	.00	.00	.00	.00	.00
32-540-61-10-2-127-72100	FICA	.00	30.38	.00	.00	.00	.00	.00
Program	<b>127 - Regional Sp Ed Program Totals</b>	<b>\$0.00</b>	<b>\$427.51</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Level	<b>2 - Elementary Totals</b>	<b>\$0.00</b>	<b>\$338,035.16</b>	<b>\$704,480.61</b>	<b>\$204,507.91</b>	<b>\$757,475.00</b>	<b>\$74,000.00</b>	<b>(\$683,475.00)</b>



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G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 32 - School Grants Fund								
EXPENSE								
Locations 540 - CRRSA ESSER III 84.425U								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 3 - Secondary								
Program 110 - Regular Instruction								
32-540-61-10-3-110-71120	Compensation-Instructional Salaries	.00	59,116.05	150,167.83	43,794.00	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	.00
32-540-61-10-3-110-72100	FICA	.00	4,469.62	11,071.30	3,043.54	16,065.00	1,664.00	(14,401.00)
32-540-61-10-3-110-72210	VRS Pension Contribution	.00	.00	14,399.19	13,177.80	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	.00
32-540-61-10-3-110-72300	Group Health and Dental Insurance	.00	6,640.00	14,807.12	8,724.00	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	1,062.48	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	.00
32-540-61-10-3-110-72750	VRS Retiree Health Care Credit	.00	605.50	1,692.92	959.38	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	2,100.00	10,730.00	.00	(10,730.00)
32-540-61-10-3-110-76015	Allotment	.00	797.90	1,642.80	.00	5,000.00	.00	(5,000.00)
Program 110 - Regular Instruction Totals		\$0.00	\$114,286.27	\$217,785.27	\$72,861.20	\$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	.00
32-540-61-10-3-120-71146	Compensation - ELL	.00	162.80	.00	.00	.00	.00	.00
32-540-61-10-3-120-72100	FICA	.00	8,093.35	4,161.07	.00	.00	.00	.00
32-540-61-10-3-120-72210	VRS Pension Contribution	.00	18,268.80	.00	.00	.00	.00	.00
32-540-61-10-3-120-72220	VRS Hybrid Pension Contribution	.00	.00	9,394.64	.00	.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	.00
32-540-61-10-3-120-72400	VRS Group Life Insurance	.00	1,472.90	757.40	.00	.00	.00	.00
32-540-61-10-3-120-72510	Hybrid Disability Insurance	.00	.00	134.50	.00	.00	.00	.00



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G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 32 - School Grants Fund								
EXPENSE								
Locations 540 - CRRSA ESSER III 84.425U								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 3 - Secondary								
Program 120 - Special Education								
32-540-61-10-3-120-72750	VRS Retiree Health Care Credit	.00	1,330.00	684.00	.00	.00	.00	.00
Program 120 - Special Education Totals		\$0.00	\$155,811.12	\$78,507.27	\$0.00	\$0.00	\$0.00	\$0.00
Program 130 - Vocational								
32-540-61-10-3-130-71120	Compensation-Instructional Salaries	.00	3,867.00	.00	.00	.00	.00	.00
32-540-61-10-3-130-72100	FICA	.00	295.83	.00	.00	.00	.00	.00
Program 130 - Vocational Totals		\$0.00	\$4,162.83	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 3 - Secondary Totals		\$0.00	\$274,260.22	\$296,292.54	\$72,861.20	\$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	16,816.00	.00	.00	.00
32-540-61-10-4-110-71151	Compensation-Instructional Asst	.00	.00	11,612.65	.00	.00	.00	.00
32-540-61-10-4-110-71520	Compensation-Substitutes	.00	1,100.00	.00	.00	.00	.00	.00
32-540-61-10-4-110-71665	Bonus Payments To Teachers	.00	.00	1,548.00	.00	.00	.00	.00
32-540-61-10-4-110-72100	FICA	.00	412.93	4,672.98	1,262.70	.00	.00	.00
32-540-61-10-4-110-72210	VRS Pension Contribution	.00	.00	9,781.92	3,353.78	.00	.00	.00
32-540-61-10-4-110-72220	VRS Hybrid Pension Contribution	.00	.00	909.15	.00	.00	.00	.00
32-540-61-10-4-110-72300	Group Health and Dental Insurance	.00	.00	2,506.20	.00	.00	.00	.00
32-540-61-10-4-110-72400	VRS Group Life Insurance	.00	.00	825.88	270.38	.00	.00	.00
32-540-61-10-4-110-72510	Hybrid Disability Insurance	.00	.00	6.61	.00	.00	.00	.00
32-540-61-10-4-110-72750	VRS Retiree Health Care Credit	.00	.00	745.77	244.14	.00	.00	.00
32-540-61-10-4-110-73037	Contractual Services - Other	.00	14,150.00	.00	.00	.00	.00	.00
32-540-61-10-4-110-76015	Allotment	.00	727.50	2,033.78	.00	.00	.00	.00



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G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund	<b>32 - School Grants Fund</b>							
	<b>EXPENSE</b>							
Locations	<b>540 - CRRSA ESSER III 84.425U</b>							
Function	<b>61 - Instruction</b>							
Sub-Function	<b>10 - Classroom Instruction</b>							
Level	<b>4 - Middle</b>							
Program	<b>110 - Regular Instruction</b>							
32-540-61-10-4-110-76215	Choir	.00	5.94	.00	.00	.00	.00	.00
	Program <b>110 - Regular Instruction Totals</b>	\$0.00	\$20,694.13	\$89,877.81	\$21,947.00	\$0.00	\$0.00	\$0.00
Program	<b>120 - Special Education</b>							
32-540-61-10-4-120-71120	Compensation-Instructional Salaries	.00	332.50	49,485.53	.00	.00	.00	.00
32-540-61-10-4-120-72100	FICA	.00	25.44	3,573.19	.00	.00	.00	.00
32-540-61-10-4-120-72220	VRS Hybrid Pension Contribution	.00	.00	8,589.70	.00	.00	.00	.00
32-540-61-10-4-120-72300	Group Health and Dental Insurance	.00	.00	8,703.92	.00	.00	.00	.00
32-540-61-10-4-120-72400	VRS Group Life Insurance	.00	.00	692.60	.00	.00	.00	.00
32-540-61-10-4-120-72510	Hybrid Disability Insurance	.00	.00	123.00	.00	.00	.00	.00
32-540-61-10-4-120-72750	VRS Retiree Health Care Credit	.00	.00	625.40	.00	.00	.00	.00
	Program <b>120 - Special Education Totals</b>	\$0.00	\$357.94	\$71,793.34	\$0.00	\$0.00	\$0.00	\$0.00
	Level <b>4 - Middle Totals</b>	\$0.00	\$21,052.07	\$161,671.15	\$21,947.00	\$0.00	\$0.00	\$0.00
Level	<b>6 - Summer</b>							
Program	<b>160 - Summer</b>							
32-540-61-10-6-160-71195	Compensation - Summer School Principal	.00	14,227.57	.00	.00	.00	.00	.00
32-540-61-10-6-160-71196	Compensation - Summer School Teacher	.00	72,588.00	33,747.01	14,406.30	132,554.00	.00	(132,554.00)
32-540-61-10-6-160-72100	FICA	.00	6,634.30	2,581.64	1,102.08	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	.00
32-540-61-10-6-160-72300	Group Health and Dental Insurance	.00	1,252.34	.00	.00	.00	.00	.00
32-540-61-10-6-160-72400	VRS Group Life Insurance	.00	190.64	.00	.00	.00	.00	.00
32-540-61-10-6-160-72750	VRS Retiree Health Care Credit	.00	172.13	.00	.00	.00	.00	.00
	Program <b>160 - Summer Totals</b>	\$0.00	\$97,429.56	\$36,328.65	\$15,508.38	\$142,695.00	\$0.00	(\$142,695.00)
	Level <b>6 - Summer Totals</b>	\$0.00	\$97,429.56	\$36,328.65	\$15,508.38	\$142,695.00	\$0.00	(\$142,695.00)
Sub-Function	<b>10 - Classroom Instruction Totals</b>	\$0.00	\$730,777.01	\$1,198,772.95	\$314,824.49	\$1,280,046.00	\$111,000.00	(\$1,169,046.00)



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G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 32 - School Grants Fund								
EXPENSE								
Locations 540 - CRRSA ESSER III 84.425U								
Function 61 - Instruction								
Sub-Function 21 - Student Guidance								
Level 2 - Elementary								
Program 110 - Regular Instruction								
32-540-61-21-2-110-71124	Compensation-Guidance Counselors	.00	1,263.75	.00	.00	.00	.00	.00
32-540-61-21-2-110-72100	FICA	.00	96.67	.00	.00	.00	.00	.00
Program 110 - Regular Instruction Totals		\$0.00	\$1,360.42	\$0.00	\$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	\$0.00
Sub-Function 21 - Student Guidance Totals		\$0.00	\$1,360.42	\$0.00	\$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	.00
32-540-61-32-2-110-72100	FICA	.00	35.77	.00	.00	.00	.00	.00
Program 110 - Regular Instruction Totals		\$0.00	\$503.37	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 2 - Elementary Totals		\$0.00	\$503.37	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 4 - Middle								
Program 110 - Regular Instruction								
32-540-61-32-4-110-76155	Audio Visual Media	.00	159.95	.00	.00	.00	.00	.00
Program 110 - Regular Instruction Totals		\$0.00	\$159.95	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 4 - Middle Totals		\$0.00	\$159.95	\$0.00	\$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	\$0.00
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	.00
32-540-61-41-2-110-72100	FICA	.00	20.49	.00	.00	.00	.00	.00
Program 110 - Regular Instruction Totals		\$0.00	\$288.39	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 2 - Elementary Totals		\$0.00	\$288.39	\$0.00	\$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	\$0.00
Function 61 - Instruction Totals		\$0.00	\$733,089.14	\$1,198,772.95	\$314,824.49	\$1,280,046.00	\$111,000.00	(\$1,169,046.00)



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G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 32 - School Grants Fund								
EXPENSE								
Locations 540 - CRRSA ESSER III 84.425U								
Function 62 - Administration, Attend. & Health								
Sub-Function 62 - Admin, Attend. & Health								
Level 9 - District Wide								
Program 213 - Information Services								
32-540-62-62-9-213-73210	Special Report Services-Supt	.00	62,640.00	58,590.00	58,590.00	60,000.00	.00	(60,000.00)
Program 213 - Information Services Totals		\$0.00	\$62,640.00	\$58,590.00	\$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	33,839.18	60,255.00	21,758.00	(38,497.00)
32-540-62-62-9-222-71135	Compensation - Health and Behavioral	.00	.00	.00	32,282.90	.00	.00	.00
32-540-62-62-9-222-71665	Bonus Payments To Teachers	.00	.00	1,548.00	.00	.00	.00	.00
32-540-62-62-9-222-72100	FICA	.00	2,537.28	4,953.92	5,047.68	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	12,789.34	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	4,730.16	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	1,031.14	808.00	292.00	(516.00)
32-540-62-62-9-222-72750	VRS Retiree Health Care Credit	.00	327.35	729.10	931.12	730.00	263.00	(467.00)
32-540-62-62-9-222-76100	Supplies - Nursing	.00	14,041.73	.00	.00	.00	.00	.00
Program 222 - Health Services Totals		\$0.00	\$55,068.25	\$81,461.69	\$90,651.52	\$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	.00
32-540-62-62-9-420-72100	FICA	.00	26.73	.00	.00	.00	.00	.00
Program 420 - Building Services Totals		\$0.00	\$376.21	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 9 - District Wide Totals		\$0.00	\$118,084.46	\$140,051.69	\$149,241.52	\$141,206.00	\$37,000.00	(\$104,206.00)
Sub-Function 62 - Admin, Attend. & Health Totals		\$0.00	\$118,084.46	\$140,051.69	\$149,241.52	\$141,206.00	\$37,000.00	(\$104,206.00)
Function 62 - Administration, Attend. & Health Totals		\$0.00	\$118,084.46	\$140,051.69	\$149,241.52	\$141,206.00	\$37,000.00	(\$104,206.00)





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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	5,108.39	.00	.00	.00
32-540-63-63-9-320-71665	Bonus Payments To Teachers	.00	.00	1,548.00	.00	.00	.00	.00
32-540-63-63-9-320-72100	FICA	.00	2,013.09	1,633.85	390.80	.00	.00	.00
32-540-63-63-9-320-72220	VRS Hybrid Pension Contribution	.00	123.28	318.80	.00	.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	.00
32-540-63-63-9-320-72400	VRS Group Life Insurance	.00	71.84	217.00	.00	.00	.00	.00
32-540-63-63-9-320-72510	Hybrid Disability Insurance	.00	28.32	85.50	.00	.00	.00	.00
32-540-63-63-9-320-72750	VRS Retiree Health Care Credit	.00	60.60	179.80	.00	.00	.00	.00
32-540-63-63-9-320-76110	Supplies - Operational	.00	633.52	.00	.00	.00	.00	.00
Program 320 - Vehicle Operation Services Totals		\$0.00	\$33,619.38	\$33,284.35	\$5,499.19	\$0.00	\$0.00	\$0.00
Program 350 - Bus Regular Purchases								
32-540-63-63-9-350-78030	School Buses and Other Vehicles	.00	.00	73,087.00	.00	.00	.00	.00
Program 350 - Bus Regular Purchases Totals		\$0.00	\$0.00	\$73,087.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 9 - District Wide Totals		\$0.00	\$33,619.38	\$106,371.35	\$5,499.19	\$0.00	\$0.00	\$0.00
Sub-Function 63 - Pupil Transportation Totals		\$0.00	\$33,619.38	\$106,371.35	\$5,499.19	\$0.00	\$0.00	\$0.00
Function 63 - Pupil Transportation Totals		\$0.00	\$33,619.38	\$106,371.35	\$5,499.19	\$0.00	\$0.00	\$0.00
Function 64 - Operation & Maintenance								
Sub-Function 64 - Operation & Maintenance								
Level 9 - District Wide								
Program 420 - Building Services								
32-540-64-64-9-420-71190	Compensation-Custodians	.00	1,973.87	.00	.00	.00	.00	.00
32-540-64-64-9-420-71200	Compensation-OT	.00	31.14	.00	.00	.00	.00	.00
32-540-64-64-9-420-72100	FICA	.00	119.07	.00	.00	.00	.00	.00



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Fund 32 - School Grants Fund								
EXPENSE								
Locations 540 - CRRSA ESSER III 84.425U								
Function 64 - Operation & Maintenance								
Sub-Function 64 - Operation & Maintenance								
Level 9 - District Wide								
Program 420 - Building Services								
32-540-64-64-9-420-72220	VRS Hybrid Pension Contribution	.00	69.09	.00	.00	.00	.00	.00
32-540-64-64-9-420-72300	Group Health and Dental Insurance	.00	679.64	.00	.00	.00	.00	.00
32-540-64-64-9-420-72400	VRS Group Life Insurance	.00	26.45	.00	.00	.00	.00	.00
32-540-64-64-9-420-72510	Hybrid Disability Insurance	.00	10.42	.00	.00	.00	.00	.00
32-540-64-64-9-420-72750	VRS Retiree Health Care Credit	.00	22.30	.00	.00	.00	.00	.00
32-540-64-64-9-420-74900	Building Maintenance -City	.00	30,557.77	19,701.56	.00	10,355.00	.00	(10,355.00)
32-540-64-64-9-420-76110	Supplies - Operational	.00	15,887.75	.00	.00	.00	.00	.00
Program 420 - Building Services Totals		\$0.00	\$49,377.50	\$19,701.56	\$0.00	\$10,355.00	\$0.00	(\$10,355.00)
Level 9 - District Wide Totals		\$0.00	\$49,377.50	\$19,701.56	\$0.00	\$10,355.00	\$0.00	(\$10,355.00)
Sub-Function 64 - Operation & Maintenance Totals		\$0.00	\$49,377.50	\$19,701.56	\$0.00	\$10,355.00	\$0.00	(\$10,355.00)
Function 64 - Operation & Maintenance Totals		\$0.00	\$49,377.50	\$19,701.56	\$0.00	\$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	28,593.32	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	.00
32-540-68-10-9-800-72100	FICA	.00	3,659.76	4,005.91	2,085.32	4,113.00	1,664.00	(2,449.00)
32-540-68-10-9-800-72210	VRS Pension Contribution	.00	.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	5,702.70	.00	.00	.00
32-540-68-10-9-800-72300	Group Health and Dental Insurance	.00	18,674.40	10,277.79	4,379.05	9,510.00	9,407.00	(103.00)
32-540-68-10-9-800-72400	VRS Group Life Insurance	.00	676.60	720.30	459.78	721.00	292.00	(429.00)
32-540-68-10-9-800-72510	Hybrid Disability Insurance	.00	120.20	127.90	81.68	.00	.00	.00



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G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 32 - School Grants Fund								
EXPENSE								
Locations 540 - CRRSA ESSER III 84.425U								
Function 68 - Technology								
Sub-Function 10 - Classroom Instruction								
Level 9 - District Wide								
Program 800 - Technology								
32-540-68-10-9-800-72750	VRS Retiree Health Care Credit	.00	611.00	650.40	415.18	651.00	263.00	(388.00)
	Program 800 - Technology Totals	\$0.00	\$82,626.86	\$80,118.20	\$41,717.03	\$77,683.00	\$37,000.00	(\$40,683.00)
	Level 9 - District Wide Totals	\$0.00	\$82,626.86	\$80,118.20	\$41,717.03	\$77,683.00	\$37,000.00	(\$40,683.00)
	Sub-Function 10 - Classroom Instruction Totals	\$0.00	\$82,626.86	\$80,118.20	\$41,717.03	\$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	.00
	Program 800 - Technology Totals	\$0.00	\$0.00	\$12,850.50	\$0.00	\$0.00	\$0.00	\$0.00
	Level 9 - District Wide Totals	\$0.00	\$0.00	\$12,850.50	\$0.00	\$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	\$0.00
	Function 68 - Technology Totals	\$0.00	\$82,626.86	\$92,968.70	\$41,717.03	\$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	\$511,282.23	\$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	.00
32-550-61-10-7-170-72100	FICA	.00	160.65	.00	.00	.00	.00	.00
	Program 170 - Adult Totals	\$0.00	\$2,260.65	\$0.00	\$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	\$0.00
	Sub-Function 10 - Classroom Instruction Totals	\$0.00	\$2,260.65	\$0.00	\$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	\$0.00
	Locations 550 - Goodwill YouthBuild 17.274 Totals	\$0.00	\$2,260.65	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00



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Fund 32 - School Grants Fund								
EXPENSE								
Locations 570 - ARP Flow Thru 84.027X								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 2 - Elementary								
Program 120 - Special Education								
32-570-61-10-2-120-71120	Compensation-Instructional Salaries	.00	36,308.01	46,767.90	.00	.00	.00	.00
32-570-61-10-2-120-71151	Compensation-Instructional Asst	.00	4,702.23	16,952.24	.00	.00	.00	.00
32-570-61-10-2-120-72100	FICA	.00	2,748.11	4,840.76	.00	.00	.00	.00
32-570-61-10-2-120-72220	VRS Hybrid Pension Contribution	.00	6,238.50	11,299.96	.00	.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	.00
32-570-61-10-2-120-72400	VRS Group Life Insurance	.00	502.98	911.05	.00	.00	.00	.00
32-570-61-10-2-120-72510	Hybrid Disability Insurance	.00	89.34	161.80	.00	.00	.00	.00
32-570-61-10-2-120-72750	VRS Retiree Health Care Credit	.00	454.20	822.61	.00	.00	.00	.00
32-570-61-10-2-120-73037	Contractual Services - Other	.00	12,697.50	12,840.50	.00	.00	.00	.00
Program 120 - Special Education Totals		\$0.00	\$70,458.15	\$107,775.82	\$0.00	\$0.00	\$0.00	\$0.00
Level 2 - Elementary Totals		\$0.00	\$70,458.15	\$107,775.82	\$0.00	\$0.00	\$0.00	\$0.00
Level 3 - Secondary								
Program 120 - Special Education								
32-570-61-10-3-120-71120	Compensation-Instructional Salaries	.00	3,418.15	2,500.00	.00	.00	.00	.00
32-570-61-10-3-120-72100	FICA	.00	261.51	191.25	.00	.00	.00	.00
Program 120 - Special Education Totals		\$0.00	\$3,679.66	\$2,691.25	\$0.00	\$0.00	\$0.00	\$0.00
Level 3 - Secondary Totals		\$0.00	\$3,679.66	\$2,691.25	\$0.00	\$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	\$0.00
Function 61 - Instruction Totals		\$0.00	\$74,137.81	\$110,467.07	\$0.00	\$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	\$0.00



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Fund 32 - School Grants Fund								
EXPENSE								
Locations 580 - Emergency Connectivity 32.009								
Function 68 - Technology								
Sub-Function 10 - Classroom Instruction								
Level 9 - District Wide								
Program 800 - Technology								
32-580-68-10-9-800-76545	Technology Repair and Replace	.00	648,725.00	.00	.00	.00	.00	.00
	Program 800 - Technology Totals	\$0.00	\$648,725.00	\$0.00	\$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	\$0.00
	Sub-Function 10 - Classroom Instruction Totals	\$0.00	\$648,725.00	\$0.00	\$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	\$0.00
Locations 580 - Emergency Connectivity 32.009 Totals		\$0.00	\$648,725.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Locations 581 - Emergency Connectivity II 32.009								
Function 68 - Technology								
Sub-Function 10 - Classroom Instruction								
Level 9 - District Wide								
Program 800 - Technology								
32-581-68-10-9-800-76545	Technology Repair and Replace	.00	459,675.00	.00	.00	.00	.00	.00
	Program 800 - Technology Totals	\$0.00	\$459,675.00	\$0.00	\$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	\$0.00
	Sub-Function 10 - Classroom Instruction Totals	\$0.00	\$459,675.00	\$0.00	\$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	\$0.00
Locations 581 - Emergency Connectivity II 32.009 Totals		\$0.00	\$459,675.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Locations 590 - ARP Homeless II C&Y 84.425W								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 2 - Elementary								
Program 110 - Regular Instruction								
32-590-61-10-2-110-73037	Contractual Services - Other	.00	.00	.00	16.67	.00	.00	.00
	Program 110 - Regular Instruction Totals	\$0.00	\$0.00	\$0.00	\$16.67	\$0.00	\$0.00	\$0.00
	Level 2 - Elementary Totals	\$0.00	\$0.00	\$0.00	\$16.67	\$0.00	\$0.00	\$0.00



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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	16.67	.00	.00	.00
Program 110 - Regular Instruction Totals		\$0.00	\$0.00	\$300.00	\$16.67	\$0.00	\$0.00	\$0.00
Level 3 - Secondary Totals		\$0.00	\$0.00	\$300.00	\$16.67	\$0.00	\$0.00	\$0.00
Level 4 - Middle								
Program 110 - Regular Instruction								
32-590-61-10-4-110-73037 Contractual Services - Other		.00	.00	.00	16.66	.00	.00	.00
Program 110 - Regular Instruction Totals		\$0.00	\$0.00	\$0.00	\$16.66	\$0.00	\$0.00	\$0.00
Level 4 - Middle Totals		\$0.00	\$0.00	\$0.00	\$16.66	\$0.00	\$0.00	\$0.00
Sub-Function 10 - Classroom Instruction Totals		\$0.00	\$0.00	\$300.00	\$50.00	\$0.00	\$0.00	\$0.00
Function 61 - Instruction Totals		\$0.00	\$0.00	\$300.00	\$50.00	\$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	.00
32-590-63-63-9-320-72100 FICA		.00	593.01	.00	.00	.00	.00	.00
32-590-63-63-9-320-73420 Private Carrier Transportation		.00	.00	88.20	.00	.00	.00	.00
Program 320 - Vehicle Operation Services Totals		\$0.00	\$8,344.81	\$88.20	\$0.00	\$0.00	\$0.00	\$0.00
Program 330 - Transportation Monitoring Svcs								
32-590-63-63-9-330-71172 Compensation-Bus Aides		.00	.00	6,601.45	.00	.00	.00	.00
32-590-63-63-9-330-72100 FICA		.00	.00	505.01	.00	.00	.00	.00
Program 330 - Transportation Monitoring Svcs Totals		\$0.00	\$0.00	\$7,106.46	\$0.00	\$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	\$0.00
Sub-Function 63 - Pupil Transportation Totals		\$0.00	\$8,344.81	\$7,194.66	\$0.00	\$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	\$0.00
Locations 590 - ARP Homeless II C&Y 84.425W Totals		\$0.00	\$8,344.81	\$7,494.66	\$50.00	\$0.00	\$0.00	\$0.00



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Fund 32 - School Grants Fund								
EXPENSE								
Locations 600 - ARP ESSER III Set-Aside 84.425U								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 2 - Elementary								
Program 166 - Before and After School Program								
32-600-61-10-2-166-71120	Compensation-Instructional Salaries	.00	.00	.00	.00	6,000.00	6,000.00	.00
32-600-61-10-2-166-72100	FICA	.00	.00	.00	.00	459.00	459.00	.00
Program 166 - Before and After School		\$0.00	\$0.00	\$0.00	\$0.00	\$6,459.00	\$6,459.00	\$0.00
Program Totals								
Level 2 - Elementary Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$6,459.00	\$6,459.00	\$0.00
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	766.00	.00	.00	.00
32-600-61-10-3-166-72100	FICA	.00	34.92	120.80	58.60	.00	.00	.00
Program 166 - Before and After School		\$0.00	\$491.42	\$1,699.30	\$824.60	\$0.00	\$0.00	\$0.00
Program Totals								
Level 3 - Secondary Totals		\$0.00	\$491.42	\$1,699.30	\$824.60	\$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	3,099.00	.00	.00	.00
32-600-61-10-4-166-72100	FICA	.00	19.79	187.29	237.08	.00	.00	.00
Program 166 - Before and After School		\$0.00	\$278.29	\$2,634.79	\$3,336.08	\$0.00	\$0.00	\$0.00
Program Totals								
Level 4 - Middle Totals		\$0.00	\$278.29	\$2,634.79	\$3,336.08	\$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	29,928.92	76,955.00	76,955.00	.00
32-600-61-10-6-165-72100	FICA	.00	941.15	3,729.76	2,252.78	5,888.00	5,888.00	.00
32-600-61-10-6-165-72210	VRS Pension Contribution	.00	.00	.00	3,621.40	.00	.00	.00
32-600-61-10-6-165-72300	Group Health and Dental Insurance	.00	.00	.00	166.00	.00	.00	.00
32-600-61-10-6-165-72400	VRS Group Life Insurance	.00	.00	.00	291.96	.00	.00	.00





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Fund 32 - School Grants Fund								
EXPENSE								
Locations 600 - ARP ESSER III Set-Aside 84.425U								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 6 - Summer								
Program 165 - Addressing Unfinished Learning								
32-600-61-10-6-165-72750	VRS Retiree Health Care Credit	.00	.00	.00	263.65	.00	.00	.00
32-600-61-10-6-165-73037	Contractual Services - Other	.00	30,963.00	33,475.00	60,562.00	57,801.00	57,801.00	.00
Program 165 - Addressing Unfinished Learning Totals		\$0.00	\$44,206.65	\$85,959.76	\$97,086.71	\$140,644.00	\$140,644.00	\$0.00
Program 167 - Summer Programs								
32-600-61-10-6-167-71120	Compensation-Instructional Salaries	.00	.00	.00	.00	83,946.00	83,946.00	.00
32-600-61-10-6-167-72100	FICA	.00	.00	.00	.00	6,422.00	6,422.00	.00
Program 167 - Summer Programs Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$90,368.00	\$90,368.00	\$0.00
Level 6 - Summer Totals		\$0.00	\$44,206.65	\$85,959.76	\$97,086.71	\$231,012.00	\$231,012.00	\$0.00
Sub-Function 10 - Classroom Instruction Totals		\$0.00	\$44,976.36	\$90,293.85	\$101,247.39	\$237,471.00	\$237,471.00	\$0.00
Function 61 - Instruction Totals		\$0.00	\$44,976.36	\$90,293.85	\$101,247.39	\$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	\$101,247.39	\$237,471.00	\$237,471.00	\$0.00
Locations 610 - ARPA CSLFRF Ventilation 21.027								
Function 64 - Operation & Maintenance								
Sub-Function 64 - Operation & Maintenance								
Level 9 - District Wide								
Program 420 - Building Services								
32-610-64-64-9-420-73180	Repair/Maint - Other Contracted	.00	50,080.00	159,536.15	163,208.85	.00	.00	.00
32-610-64-64-9-420-78020	Furniture & Equipment >\$5,000	.00	.00	232,348.00	144,781.00	.00	.00	.00
Program 420 - Building Services Totals		\$0.00	\$50,080.00	\$391,884.15	\$307,989.85	\$0.00	\$0.00	\$0.00
Level 9 - District Wide Totals		\$0.00	\$50,080.00	\$391,884.15	\$307,989.85	\$0.00	\$0.00	\$0.00
Sub-Function 64 - Operation & Maintenance Totals		\$0.00	\$50,080.00	\$391,884.15	\$307,989.85	\$0.00	\$0.00	\$0.00
Function 64 - Operation & Maintenance Totals		\$0.00	\$50,080.00	\$391,884.15	\$307,989.85	\$0.00	\$0.00	\$0.00
Locations 610 - ARPA CSLFRF Ventilation 21.027 Totals		\$0.00	\$50,080.00	\$391,884.15	\$307,989.85	\$0.00	\$0.00	\$0.00



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Fund	<b>32 - School Grants Fund</b>							
	<b>EXPENSE</b>							
Locations	<b>620 - ESSER II Postsecondary SpEd Supp</b>							
Function	<b>61 - Instruction</b>							
Sub-Function	<b>10 - Classroom Instruction</b>							
Level	<b>3 - Secondary</b>							
Program	<b>120 - Special Education</b>							
32-620-61-10-3-120-71120	Compensation-Instructional Salaries	.00	8,954.28	.00	.00	.00	.00	.00
32-620-61-10-3-120-72100	FICA	.00	664.70	.00	.00	.00	.00	.00
32-620-61-10-3-120-72210	VRS Pension Contribution	.00	1,079.10	.00	.00	.00	.00	.00
32-620-61-10-3-120-72220	VRS Hybrid Pension Contribution	.00	378.27	.00	.00	.00	.00	.00
32-620-61-10-3-120-72300	Group Health and Dental Insurance	.00	1,006.03	.00	.00	.00	.00	.00
32-620-61-10-3-120-72400	VRS Group Life Insurance	.00	117.50	.00	.00	.00	.00	.00
32-620-61-10-3-120-72510	Hybrid Disability Insurance	.00	5.40	.00	.00	.00	.00	.00
32-620-61-10-3-120-72750	VRS Retiree Health Care Credit	.00	106.10	.00	.00	.00	.00	.00
32-620-61-10-3-120-73280	Therapeutic Service - Sp Ed - Speech Therapy	.00	525.33	.00	.00	.00	.00	.00
Program	<b>120 - Special Education Totals</b>	\$0.00	\$12,836.71	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level	<b>3 - Secondary Totals</b>	\$0.00	\$12,836.71	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function	<b>10 - Classroom Instruction Totals</b>	\$0.00	\$12,836.71	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Function	<b>61 - Instruction Totals</b>	\$0.00	\$12,836.71	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Locations	<b>620 - ESSER II Postsecondary SpEd Supp Totals</b>	\$0.00	\$12,836.71	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Locations	<b>630 - DCJS Digital Mapping Grant</b>							
Function	<b>64 - Operation &amp; Maintenance</b>							
Sub-Function	<b>64 - Operation &amp; Maintenance</b>							
Level	<b>9 - District Wide</b>							
Program	<b>420 - Building Services</b>							
32-630-64-64-9-420-73180	Repair/Maint - Other Contracted	.00	.00	19,723.00	.00	.00	.00	.00
Program	<b>420 - Building Services Totals</b>	\$0.00	\$0.00	\$19,723.00	\$0.00	\$0.00	\$0.00	\$0.00
Level	<b>9 - District Wide Totals</b>	\$0.00	\$0.00	\$19,723.00	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function	<b>64 - Operation &amp; Maintenance Totals</b>	\$0.00	\$0.00	\$19,723.00	\$0.00	\$0.00	\$0.00	\$0.00
Function	<b>64 - Operation &amp; Maintenance Totals</b>	\$0.00	\$0.00	\$19,723.00	\$0.00	\$0.00	\$0.00	\$0.00
Locations	<b>630 - DCJS Digital Mapping Grant Totals</b>	\$0.00	\$0.00	\$19,723.00	\$0.00	\$0.00	\$0.00	\$0.00



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Fund	<b>32 - School Grants Fund</b>							
	<b>EXPENSE</b>							
Locations	<b>640 - School-Based Health 93.354</b>							
Function	<b>62 - Administration, Attend. &amp; Health</b>							
Sub-Function	<b>62 - Admin, Attend. &amp; Health</b>							
Level	<b>9 - District Wide</b>							
Program	<b>222 - Health Services</b>							
32-640-62-9-222-71131	Compensation-School Nurses	.00	.00	20,005.10	.00	20,000.00	19,990.00	(10.00)
32-640-62-9-222-72100	FICA	.00	.00	1,531.80	.00	1,530.00	1,529.00	(1.00)
32-640-62-9-222-72210	VRS Pension Contribution	.00	.00	.00	.00	3,324.00	3,322.00	(2.00)
32-640-62-9-222-72220	VRS Hybrid Pension Contribution	.00	.00	3,164.16	.00	.00	.00	.00
32-640-62-9-222-72300	Group Health and Dental Insurance	.00	.00	3,591.24	.00	7,963.00	2,574.00	(5,389.00)
32-640-62-9-222-72400	VRS Group Life Insurance	.00	.00	255.12	.00	268.00	268.00	.00
32-640-62-9-222-72510	Hybrid Disability Insurance	.00	.00	45.32	.00	.00	.00	.00
32-640-62-9-222-72750	VRS Retiree Health Care Credit	.00	.00	230.36	.00	242.00	242.00	.00
32-640-62-9-222-73037	Contractual Services - Other	.00	.00	750.00	.00	3,000.00	3,780.00	780.00
32-640-62-9-222-73255	Professional Development	.00	.00	930.00	19,355.98	2,522.00	24,548.00	22,026.00
32-640-62-9-222-76045	Furniture and Equip <\$5,000	.00	.00	1,422.23	17,287.93	1,151.00	23,752.00	22,601.00
Program	<b>222 - Health Services Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$31,925.33</b>	<b>\$36,643.91</b>	<b>\$40,000.00</b>	<b>\$80,005.00</b>	<b>\$40,005.00</b>
Level	<b>9 - District Wide Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$31,925.33</b>	<b>\$36,643.91</b>	<b>\$40,000.00</b>	<b>\$80,005.00</b>	<b>\$40,005.00</b>
Sub-Function	<b>62 - Admin, Attend. &amp; Health Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$31,925.33</b>	<b>\$36,643.91</b>	<b>\$40,000.00</b>	<b>\$80,005.00</b>	<b>\$40,005.00</b>
Function	<b>62 - Administration, Attend. &amp; Health Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$31,925.33</b>	<b>\$36,643.91</b>	<b>\$40,000.00</b>	<b>\$80,005.00</b>	<b>\$40,005.00</b>
Locations	<b>640 - School-Based Health 93.354 Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$31,925.33</b>	<b>\$36,643.91</b>	<b>\$40,000.00</b>	<b>\$80,005.00</b>	<b>\$40,005.00</b>



# FY 25 Grant Budget for Approval

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G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 32 - School Grants Fund								
EXPENSE								
Locations 650 - Epidem & Lab Capacity 93.323								
Function 62 - Administration, Attend. & Health								
Sub-Function 62 - Admin, Attend. & Health								
Level 9 - District Wide								
Program 222 - Health Services								
32-650-62-9-222-76045 Furniture and Equip <\$5,000		.00	.00	16,928.27	.00	.00	.00	.00
Program 222 - Health Services Totals		\$0.00	\$0.00	\$16,928.27	\$0.00	\$0.00	\$0.00	\$0.00
Level 9 - District Wide Totals		\$0.00	\$0.00	\$16,928.27	\$0.00	\$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	\$0.00
Function 62 - Administration, Attend. & Health Totals		\$0.00	\$0.00	\$16,928.27	\$0.00	\$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	\$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								
32-660-62-9-222-73037 Contractual Services - Other		.00	.00	1,811.72	87,234.59	.00	123,188.00	123,188.00
32-660-62-9-222-76435 Supplies - Instructional		.00	.00	.00	2,705.21	.00	8,000.00	8,000.00
Program 222 - Health Services Totals		\$0.00	\$0.00	\$1,811.72	\$89,939.80	\$0.00	\$131,188.00	\$131,188.00
Level 9 - District Wide Totals		\$0.00	\$0.00	\$1,811.72	\$89,939.80	\$0.00	\$131,188.00	\$131,188.00
Sub-Function 62 - Admin, Attend. & Health Totals		\$0.00	\$0.00	\$1,811.72	\$89,939.80	\$0.00	\$131,188.00	\$131,188.00
Function 62 - Administration, Attend. & Health Totals		\$0.00	\$0.00	\$1,811.72	\$89,939.80	\$0.00	\$131,188.00	\$131,188.00
Locations 660 - Community Schools Grant 84.215J Totals		\$0.00	\$0.00	\$1,811.72	\$89,939.80	\$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	2,500.00	.00	1,000.00	1,000.00



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G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund	<b>32 - School Grants Fund</b>							
	<b>EXPENSE</b>							
Locations	<b>670 - SBMH2-Yr1 84.184H</b>							
Function	<b>61 - Instruction</b>							
Sub-Function	<b>10 - Classroom Instruction</b>							
Level	<b>3 - Secondary</b>							
Program	<b>110 - Regular Instruction</b>							
32-670-61-10-3-110-72100	FICA	.00	.00	.00	191.25	.00	77.00	77.00
	Program <b>110 - Regular Instruction</b> Totals	\$0.00	\$0.00	\$0.00	\$2,691.25	\$0.00	\$1,077.00	\$1,077.00
	Level <b>3 - Secondary</b> Totals	\$0.00	\$0.00	\$0.00	\$2,691.25	\$0.00	\$1,077.00	\$1,077.00
	Sub-Function <b>10 - Classroom Instruction</b> Totals	\$0.00	\$0.00	\$0.00	\$2,691.25	\$0.00	\$1,077.00	\$1,077.00
	Sub-Function <b>21 - Student Guidance</b>							
	Level <b>2 - Elementary</b>							
	Program <b>110 - Regular Instruction</b>							
32-670-61-21-2-110-71124	Compensation-Guidance Counselors	.00	.00	.00	8,718.56	.00	57,000.00	57,000.00
32-670-61-21-2-110-71665	Bonus Payments To Teachers	.00	.00	.00	12,500.00	.00	.00	.00
32-670-61-21-2-110-72100	FICA	.00	.00	.00	1,615.28	.00	4,361.00	4,361.00
32-670-61-21-2-110-72210	VRS Pension Contribution	.00	.00	.00	.00	.00	9,473.00	9,473.00
32-670-61-21-2-110-72220	VRS Hybrid Pension Contribution	.00	.00	.00	1,738.80	.00	.00	.00
32-670-61-21-2-110-72300	Group Health and Dental Insurance	.00	.00	.00	.00	.00	3,394.00	3,394.00
32-670-61-21-2-110-72400	VRS Group Life Insurance	.00	.00	.00	140.22	.00	764.00	764.00
32-670-61-21-2-110-72510	Hybrid Disability Insurance	.00	.00	.00	24.92	.00	.00	.00
32-670-61-21-2-110-72750	VRS Retiree Health Care Credit	.00	.00	.00	126.56	.00	690.00	690.00
32-670-61-21-2-110-75802	Dues	.00	.00	.00	250.00	.00	.00	.00
32-670-61-21-2-110-76435	Supplies - Instructional	.00	.00	.00	.00	.00	1,473.00	1,473.00
	Program <b>110 - Regular Instruction</b> Totals	\$0.00	\$0.00	\$0.00	\$25,114.34	\$0.00	\$77,155.00	\$77,155.00
	Level <b>2 - Elementary</b> Totals	\$0.00	\$0.00	\$0.00	\$25,114.34	\$0.00	\$77,155.00	\$77,155.00



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Fund 32 - School Grants Fund								
EXPENSE								
Locations 670 - SBMH2-Yr1 84.184H								
Function 61 - Instruction								
Sub-Function 21 - Student Guidance								
Level 3 - Secondary								
Program 110 - Regular Instruction								
32-670-61-21-3-110-71665	Bonus Payments To Teachers	.00	.00	.00	10,000.00	.00	19,800.00	19,800.00
32-670-61-21-3-110-72100	FICA	.00	.00	.00	765.00	.00	1,515.00	1,515.00
32-670-61-21-3-110-75802	Dues	.00	.00	.00	391.75	.00	.00	.00
Program 110 - Regular Instruction Totals		\$0.00	\$0.00	\$0.00	\$11,156.75	\$0.00	\$21,315.00	\$21,315.00
Level 3 - Secondary Totals		\$0.00	\$0.00	\$0.00	\$11,156.75	\$0.00	\$21,315.00	\$21,315.00
Level 4 - Middle								
Program 110 - Regular Instruction								
32-670-61-21-4-110-71665	Bonus Payments To Teachers	.00	.00	.00	7,500.00	.00	.00	.00
32-670-61-21-4-110-72100	FICA	.00	.00	.00	573.75	.00	.00	.00
32-670-61-21-4-110-75802	Dues	.00	.00	.00	136.75	.00	.00	.00
Program 110 - Regular Instruction Totals		\$0.00	\$0.00	\$0.00	\$8,210.50	\$0.00	\$0.00	\$0.00
Level 4 - Middle Totals		\$0.00	\$0.00	\$0.00	\$8,210.50	\$0.00	\$0.00	\$0.00
Sub-Function 21 - Student Guidance Totals		\$0.00	\$0.00	\$0.00	\$44,481.59	\$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	2,241.48	.00	49,500.00	49,500.00
32-670-61-22-2-110-71665	Bonus Payments To Teachers	.00	.00	.00	5,000.00	.00	.00	.00
32-670-61-22-2-110-72100	FICA	.00	.00	.00	552.98	.00	3,787.00	3,787.00
32-670-61-22-2-110-72210	VRS Pension Contribution	.00	.00	.00	454.52	.00	8,227.00	8,227.00
32-670-61-22-2-110-72300	Group Health and Dental Insurance	.00	.00	.00	294.20	.00	.00	.00
32-670-61-22-2-110-72400	VRS Group Life Insurance	.00	.00	.00	36.64	.00	663.00	663.00
32-670-61-22-2-110-72750	VRS Retiree Health Care Credit	.00	.00	.00	33.10	.00	599.00	599.00
Program 110 - Regular Instruction Totals		\$0.00	\$0.00	\$0.00	\$8,612.92	\$0.00	\$62,776.00	\$62,776.00



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Fund 32 - School Grants Fund								
EXPENSE								
Locations 670 - SBMH2-Yr1 84.184H								
Function 61 - Instruction								
Sub-Function 22 - Student Social Worker								
Level 2 - Elementary								
Program 120 - Special Education								
32-670-61-22-2-120-71120	Compensation-Instructional Salaries	.00	.00	.00	1,494.32	.00	.00	.00
32-670-61-22-2-120-72100	FICA	.00	.00	.00	113.63	.00	.00	.00
32-670-61-22-2-120-72210	VRS Pension Contribution	.00	.00	.00	303.02	.00	.00	.00
32-670-61-22-2-120-72300	Group Health and Dental Insurance	.00	.00	.00	196.14	.00	.00	.00
32-670-61-22-2-120-72400	VRS Group Life Insurance	.00	.00	.00	24.44	.00	.00	.00
32-670-61-22-2-120-72750	VRS Retiree Health Care Credit	.00	.00	.00	22.06	.00	.00	.00
Program 120 - Special Education Totals		\$0.00	\$0.00	\$0.00	\$2,153.61	\$0.00	\$0.00	\$0.00
Level 2 - Elementary Totals		\$0.00	\$0.00	\$0.00	\$10,766.53	\$0.00	\$62,776.00	\$62,776.00
Level 3 - Secondary								
Program 110 - Regular Instruction								
32-670-61-22-3-110-71120	Compensation-Instructional Salaries	.00	.00	.00	2,241.48	.00	.00	.00
32-670-61-22-3-110-71665	Bonus Payments To Teachers	.00	.00	.00	2,500.00	.00	.00	.00
32-670-61-22-3-110-72100	FICA	.00	.00	.00	361.73	.00	.00	.00
32-670-61-22-3-110-72210	VRS Pension Contribution	.00	.00	.00	454.52	.00	.00	.00
32-670-61-22-3-110-72300	Group Health and Dental Insurance	.00	.00	.00	294.20	.00	.00	.00
32-670-61-22-3-110-72400	VRS Group Life Insurance	.00	.00	.00	36.64	.00	.00	.00
32-670-61-22-3-110-72750	VRS Retiree Health Care Credit	.00	.00	.00	33.10	.00	.00	.00
Program 110 - Regular Instruction Totals		\$0.00	\$0.00	\$0.00	\$5,921.67	\$0.00	\$0.00	\$0.00
Program 120 - Special Education								
32-670-61-22-3-120-71120	Compensation-Instructional Salaries	.00	.00	.00	1,494.32	.00	.00	.00
32-670-61-22-3-120-72100	FICA	.00	.00	.00	113.65	.00	.00	.00
32-670-61-22-3-120-72210	VRS Pension Contribution	.00	.00	.00	303.04	.00	.00	.00





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Fund 32 - School Grants Fund								
EXPENSE								
Locations 670 - SBMH2-Yr1 84.184H								
Function 61 - Instruction								
Sub-Function 22 - Student Social Worker								
Level 3 - Secondary								
Program 120 - Special Education								
32-670-61-22-3-120-72300	Group Health and Dental Insurance	.00	.00	.00	196.14	.00	.00	.00
32-670-61-22-3-120-72400	VRS Group Life Insurance	.00	.00	.00	24.44	.00	.00	.00
32-670-61-22-3-120-72750	VRS Retiree Health Care Credit	.00	.00	.00	22.02	.00	.00	.00
Program 120 - Special Education Totals		\$0.00	\$0.00	\$0.00	\$2,153.61	\$0.00	\$0.00	\$0.00
Level 3 - Secondary Totals		\$0.00	\$0.00	\$0.00	\$8,075.28	\$0.00	\$0.00	\$0.00
Sub-Function 22 - Student Social Worker Totals		\$0.00	\$0.00	\$0.00	\$18,841.81	\$0.00	\$62,776.00	\$62,776.00
Sub-Function 31 - Instr. Sup. - Improve. of Instr.								
Level 2 - Elementary								
Program 120 - Special Education								
32-670-61-31-2-120-71110	Compensation-Administrative	.00	.00	.00	13,262.92	.00	.00	.00
32-670-61-31-2-120-72100	FICA	.00	.00	.00	1,014.50	.00	.00	.00
32-670-61-31-2-120-72210	VRS Pension Contribution	.00	.00	.00	2,204.50	.00	.00	.00
32-670-61-31-2-120-72400	VRS Group Life Insurance	.00	.00	.00	177.50	.00	.00	.00
32-670-61-31-2-120-72750	VRS Retiree Health Care Credit	.00	.00	.00	160.00	.00	.00	.00
Program 120 - Special Education Totals		\$0.00	\$0.00	\$0.00	\$16,819.42	\$0.00	\$0.00	\$0.00
Level 2 - Elementary Totals		\$0.00	\$0.00	\$0.00	\$16,819.42	\$0.00	\$0.00	\$0.00
Level 3 - Secondary								
Program 120 - Special Education								
32-670-61-31-3-120-71110	Compensation-Administrative	.00	.00	.00	13,262.91	.00	.00	.00
32-670-61-31-3-120-72100	FICA	.00	.00	.00	1,014.50	.00	.00	.00
32-670-61-31-3-120-72210	VRS Pension Contribution	.00	.00	.00	2,204.50	.00	.00	.00
32-670-61-31-3-120-72400	VRS Group Life Insurance	.00	.00	.00	177.50	.00	.00	.00



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Fund 32 - School Grants Fund								
EXPENSE								
Locations 670 - SBMH2-Yr1 84.184H								
Function 61 - Instruction								
Sub-Function 31 - Instr. Sup. - Improve. of Instr.								
Level 3 - Secondary								
Program 120 - Special Education								
32-670-61-31-3-120-72750	VRS Retiree Health Care Credit	.00	.00	.00	160.00	.00	.00	.00
Program 120 - Special Education Totals		\$0.00	\$0.00	\$0.00	\$16,819.41	\$0.00	\$0.00	\$0.00
Level 3 - Secondary Totals		\$0.00	\$0.00	\$0.00	\$16,819.41	\$0.00	\$0.00	\$0.00
Sub-Function 31 - Instr. Sup. - Improve. of Instr. Totals		\$0.00	\$0.00	\$0.00	\$33,638.83	\$0.00	\$0.00	\$0.00
Function 61 - Instruction Totals		\$0.00	\$0.00	\$0.00	\$99,653.48	\$0.00	\$162,323.00	\$162,323.00
Function 62 - Administration, Attend. & Health								
Sub-Function 62 - Admin, Attend. & Health								
Level 9 - District Wide								
Program 212 - Exec Admin Services								
32-670-62-9-212-73035	Consultants	.00	.00	.00	43,470.00	.00	25,500.00	25,500.00
Program 212 - Exec Admin Services Totals		\$0.00	\$0.00	\$0.00	\$43,470.00	\$0.00	\$25,500.00	\$25,500.00
Program 223 - Psych Services								
32-670-62-9-223-71655	Compensation - Stipends For PD	.00	.00	.00	6,450.00	.00	.00	.00
32-670-62-9-223-71665	Bonus Payments To Teachers	.00	.00	.00	7,500.00	.00	.00	.00
32-670-62-9-223-72100	FICA	.00	.00	.00	1,067.27	.00	.00	.00
32-670-62-9-223-75530	Travel - Other	.00	.00	.00	13,404.19	.00	7,000.00	7,000.00
Program 223 - Psych Services Totals		\$0.00	\$0.00	\$0.00	\$28,421.46	\$0.00	\$7,000.00	\$7,000.00
Level 9 - District Wide Totals		\$0.00	\$0.00	\$0.00	\$71,891.46	\$0.00	\$32,500.00	\$32,500.00
Sub-Function 62 - Admin, Attend. & Health Totals		\$0.00	\$0.00	\$0.00	\$71,891.46	\$0.00	\$32,500.00	\$32,500.00
Function 62 - Administration, Attend. & Health Totals		\$0.00	\$0.00	\$0.00	\$71,891.46	\$0.00	\$32,500.00	\$32,500.00



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Fund 32 - School Grants Fund								
EXPENSE								
Locations 670 - SBMH2-Yr1 84.184H								
Function 68 - Technology								
Sub-Function 21 - Student Guidance								
Level 9 - District Wide								
Program 800 - Technology								
32-670-68-21-9-800-71665	Bonus Payments To Teachers	.00	.00	.00	2,500.00	.00	1,000.00	1,000.00
32-670-68-21-9-800-72100	FICA	.00	.00	.00	191.25	.00	77.00	77.00
	Program 800 - Technology Totals	\$0.00	\$0.00	\$0.00	\$2,691.25	\$0.00	\$1,077.00	\$1,077.00
	Level 9 - District Wide Totals	\$0.00	\$0.00	\$0.00	\$2,691.25	\$0.00	\$1,077.00	\$1,077.00
	Sub-Function 21 - Student Guidance Totals	\$0.00	\$0.00	\$0.00	\$2,691.25	\$0.00	\$1,077.00	\$1,077.00
	Function 68 - Technology Totals	\$0.00	\$0.00	\$0.00	\$2,691.25	\$0.00	\$1,077.00	\$1,077.00
	Locations 670 - SBMH2-Yr1 84.184H Totals	\$0.00	\$0.00	\$0.00	\$174,236.19	\$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 110 - Regular Instruction								
32-680-61-10-2-110-71120	Compensation-Instructional Salaries	.00	.00	.00	64,185.28	.00	.00	.00
32-680-61-10-2-110-72100	FICA	.00	.00	.00	4,802.99	.00	.00	.00
32-680-61-10-2-110-72210	VRS Pension Contribution	.00	.00	.00	8,911.20	.00	.00	.00
32-680-61-10-2-110-72220	VRS Hybrid Pension Contribution	.00	.00	.00	2,548.69	.00	.00	.00
32-680-61-10-2-110-72300	Group Health and Dental Insurance	.00	.00	.00	6,758.34	.00	.00	.00
32-680-61-10-2-110-72400	VRS Group Life Insurance	.00	.00	.00	923.95	.00	.00	.00
32-680-61-10-2-110-72510	Hybrid Disability Insurance	.00	.00	.00	36.49	.00	.00	.00
32-680-61-10-2-110-72750	VRS Retiree Health Care Credit	.00	.00	.00	834.32	.00	.00	.00
32-680-61-10-2-110-76435	Supplies - Instructional	.00	.00	.00	1,915.24	.00	.00	.00
	Program 110 - Regular Instruction Totals	\$0.00	\$0.00	\$0.00	\$90,916.50	\$0.00	\$0.00	\$0.00
Program 120 - Special Education								
32-680-61-10-2-120-71146	Compensation - ELL	.00	.00	.00	11,082.60	.00	65,000.00	65,000.00
32-680-61-10-2-120-72100	FICA	.00	.00	.00	848.40	.00	4,973.00	4,973.00



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Fund 32 - School Grants Fund								
EXPENSE								
Locations 680 - ALL in Tutoring								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 2 - Elementary								
Program 120 - Special Education								
32-680-61-10-2-120-72210	VRS Pension Contribution	.00	.00	.00	.00	.00	10,803.00	10,803.00
32-680-61-10-2-120-72220	VRS Hybrid Pension Contribution	.00	.00	.00	2,452.57	.00	.00	.00
32-680-61-10-2-120-72300	Group Health and Dental Insurance	.00	.00	.00	.00	.00	9,407.00	9,407.00
32-680-61-10-2-120-72400	VRS Group Life Insurance	.00	.00	.00	197.74	.00	871.00	871.00
32-680-61-10-2-120-72510	Hybrid Disability Insurance	.00	.00	.00	35.11	.00	.00	.00
32-680-61-10-2-120-72750	VRS Retiree Health Care Credit	.00	.00	.00	178.56	.00	787.00	787.00
Program 120 - Special Education Totals		\$0.00	\$0.00	\$0.00	\$14,794.98	\$0.00	\$91,841.00	\$91,841.00
Level 2 - Elementary Totals		\$0.00	\$0.00	\$0.00	\$105,711.48	\$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	13,946.34	.00	65,000.00	65,000.00
32-680-61-10-3-121-72100	FICA	.00	.00	.00	1,051.06	.00	4,973.00	4,973.00
32-680-61-10-3-121-72210	VRS Pension Contribution	.00	.00	.00	2,781.45	.00	10,803.00	10,803.00
32-680-61-10-3-121-72300	Group Health and Dental Insurance	.00	.00	.00	1,961.34	.00	9,407.00	9,407.00
32-680-61-10-3-121-72400	VRS Group Life Insurance	.00	.00	.00	224.26	.00	871.00	871.00
32-680-61-10-3-121-72750	VRS Retiree Health Care Credit	.00	.00	.00	202.50	.00	787.00	787.00
Program 121 - Alternative Education Totals		\$0.00	\$0.00	\$0.00	\$20,166.95	\$0.00	\$91,841.00	\$91,841.00
Level 3 - Secondary Totals		\$0.00	\$0.00	\$0.00	\$20,166.95	\$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	8,297.52	.00	65,000.00	65,000.00
32-680-61-10-4-110-72100	FICA	.00	.00	.00	673.25	.00	4,973.00	4,973.00
32-680-61-10-4-110-72210	VRS Pension Contribution	.00	.00	.00	981.74	.00	10,803.00	10,803.00
32-680-61-10-4-110-72300	Group Health and Dental Insurance	.00	.00	.00	33.20	.00	9,408.00	9,408.00



# FY 25 Grant Budget for Approval

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 32 - School Grants Fund								
EXPENSE								
Locations 680 - ALL in Tutoring								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 4 - Middle								
Program 110 - Regular Instruction								
32-680-61-10-4-110-72400	VRS Group Life Insurance	.00	.00	.00	79.15	.00	871.00	871.00
32-680-61-10-4-110-72750	VRS Retiree Health Care Credit	.00	.00	.00	71.47	.00	787.00	787.00
32-680-61-10-4-110-76435	Supplies - Instructional	.00	.00	.00	4,528.76	.00	10,062.00	10,062.00
Program 110 - Regular Instruction Totals		\$0.00	\$0.00	\$0.00	\$14,665.09	\$0.00	\$101,904.00	\$101,904.00
Level 4 - Middle Totals		\$0.00	\$0.00	\$0.00	\$14,665.09	\$0.00	\$101,904.00	\$101,904.00
Sub-Function 10 - Classroom Instruction Totals		\$0.00	\$0.00	\$0.00	\$140,543.52	\$0.00	\$285,586.00	\$285,586.00
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	3,069.12	.00	18,000.00	18,000.00
32-680-61-22-2-110-72100	FICA	.00	.00	.00	235.77	.00	1,377.00	1,377.00
32-680-61-22-2-110-72210	VRS Pension Contribution	.00	.00	.00	706.22	.00	2,992.00	2,992.00
32-680-61-22-2-110-72300	Group Health and Dental Insurance	.00	.00	.00	.00	.00	2,822.00	2,822.00
32-680-61-22-2-110-72400	VRS Group Life Insurance	.00	.00	.00	56.94	.00	241.00	241.00
32-680-61-22-2-110-72750	VRS Retiree Health Care Credit	.00	.00	.00	51.42	.00	218.00	218.00
Program 110 - Regular Instruction Totals		\$0.00	\$0.00	\$0.00	\$4,119.47	\$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	2,036.08	.00	12,000.00	12,000.00
32-680-61-22-2-120-72100	FICA	.00	.00	.00	156.40	.00	918.00	918.00
32-680-61-22-2-120-72210	VRS Pension Contribution	.00	.00	.00	470.80	.00	1,994.00	1,994.00
32-680-61-22-2-120-72300	Group Health and Dental Insurance	.00	.00	.00	.00	.00	1,881.00	1,881.00
32-680-61-22-2-120-72400	VRS Group Life Insurance	.00	.00	.00	37.96	.00	161.00	161.00



# FY 25 Grant Budget for Approval

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund 32 - School Grants Fund								
EXPENSE								
Locations 680 - ALL in Tutoring								
Function 61 - Instruction								
Sub-Function 22 - Student Social Worker								
Level 2 - Elementary								
Program 120 - Special Education								
32-680-61-22-2-120-72750	VRS Retiree Health Care Credit	.00	.00	.00	34.28	.00	145.00	145.00
Program 120 - Special Education Totals		\$0.00	\$0.00	\$0.00	\$2,735.52	\$0.00	\$17,099.00	\$17,099.00
Level 2 - Elementary Totals		\$0.00	\$0.00	\$0.00	\$6,854.99	\$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	3,054.12	.00	18,000.00	18,000.00
32-680-61-22-3-110-72100	FICA	.00	.00	.00	234.61	.00	1,377.00	1,377.00
32-680-61-22-3-110-72210	VRS Pension Contribution	.00	.00	.00	706.22	.00	2,992.00	2,992.00
32-680-61-22-3-110-72300	Group Health and Dental Insurance	.00	.00	.00	.00	.00	2,822.00	2,822.00
32-680-61-22-3-110-72400	VRS Group Life Insurance	.00	.00	.00	56.94	.00	241.00	241.00
32-680-61-22-3-110-72750	VRS Retiree Health Care Credit	.00	.00	.00	51.42	.00	218.00	218.00
Program 110 - Regular Instruction Totals		\$0.00	\$0.00	\$0.00	\$4,103.31	\$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	2,036.08	.00	12,000.00	12,000.00
32-680-61-22-3-120-72100	FICA	.00	.00	.00	156.41	.00	918.00	918.00
32-680-61-22-3-120-72210	VRS Pension Contribution	.00	.00	.00	470.80	.00	1,994.00	1,994.00
32-680-61-22-3-120-72300	Group Health and Dental Insurance	.00	.00	.00	.00	.00	1,881.00	1,881.00
32-680-61-22-3-120-72400	VRS Group Life Insurance	.00	.00	.00	37.96	.00	161.00	161.00
32-680-61-22-3-120-72750	VRS Retiree Health Care Credit	.00	.00	.00	34.26	.00	145.00	145.00
Program 120 - Special Education Totals		\$0.00	\$0.00	\$0.00	\$2,735.51	\$0.00	\$17,099.00	\$17,099.00



# FY 25 Grant Budget for Approval

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference Vs Adopted
Fund	<b>32 - School Grants Fund</b>							
	EXPENSE							
Locations	<b>680 - ALL in Tutoring</b>							
Function	<b>61 - Instruction</b>							
Sub-Function	<b>22 - Student Social Worker</b>							
Level	<b>3 - Secondary Totals</b>	\$0.00	\$0.00	\$0.00	\$6,838.82	\$0.00	\$42,749.00	\$42,749.00
Sub-Function	<b>22 - Student Social Worker Totals</b>	\$0.00	\$0.00	\$0.00	\$13,693.81	\$0.00	\$85,498.00	\$85,498.00
Function	<b>61 - Instruction Totals</b>	\$0.00	\$0.00	\$0.00	\$154,237.33	\$0.00	\$371,084.00	\$371,084.00
Locations	<b>680 - ALL in Tutoring Totals</b>	\$0.00	\$0.00	\$0.00	\$154,237.33	\$0.00	\$371,084.00	\$371,084.00
	EXPENSE TOTALS	\$3,589,500.60	\$6,861,975.37	\$5,627,389.48	\$2,918,506.29	\$3,858,581.00	\$4,001,953.00	\$143,372.00
Fund	<b>32 - School Grants Fund Totals</b>							
	REVENUE TOTALS	\$3,589,500.60	\$6,861,975.37	\$5,627,389.48	\$3,163,469.21	\$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	\$2,918,506.29	\$3,858,581.00	\$4,001,953.00	\$143,372.00
Fund	<b>32 - School Grants Fund Totals</b>	\$0.00	\$0.00	\$0.00	\$244,962.92	\$0.00	\$0.00	\$0.00
	Net Grand Totals							
	REVENUE GRAND TOTALS	\$3,589,500.60	\$6,861,975.37	\$5,627,389.48	\$3,163,469.21	\$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	\$2,918,506.29	\$3,858,581.00	\$4,001,953.00	\$143,372.00
	Net Grand Totals	\$0.00	\$0.00	\$0.00	\$244,962.92	\$0.00	\$0.00	\$0.00





# FY 25 Cafeteria Budget for Approval

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference vs Adopted
Fund 33 - School Cafeteria Fund								
REVENUE								
Locations 111 - Salem High School								
Function 65 - Food Services								
Sub-Function 65 - Food Services								
Level 9 - District Wide								
Program 510 - School Food Services								
33-111-65-65-9-510-61116	State School Meals Expansion-Lunch	.00	.00	1,704.00	1,269.60	.00	.00	.00
33-111-65-65-9-510-61117	State School Meals Expansion-Breakfast	.00	.00	312.60	297.90	.00	.00	.00
33-111-65-65-9-510-61118	State School Lunch Program	4,267.79	4,859.10	5,352.09	.00	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	961.20	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	156,667.85	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	241.50	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	3,256.00	.00	.00	.00
33-111-65-65-9-510-62390	School Breakfast Program 10.553	.00	96,548.29	52,639.83	35,912.55	.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	.00
33-111-65-65-9-510-62398	Summer Food Service Program 10.559 - CARES	314,050.83	.00	.00	.00	.00	.00	.00
33-111-65-65-9-510-63010	Appropriated from Fund Balance	.00	.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	3,790.80	8,469.00	8,469.00	.00
33-111-65-65-9-510-63035	Sale of Lunches	422.26	.00	105,646.55	76,532.97	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	88,149.16	110,076.00	110,076.00	.00
33-111-65-65-9-510-63037	Sale - Adult	6,550.88	265.89	4,728.50	3,700.85	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	463.96	300.00	300.00	.00
33-111-65-65-9-510-63045	Catering/Special Events	7,207.97	6,785.54	9,733.78	12,267.34	7,087.00	7,087.00	.00
33-111-65-65-9-510-63050	Miscellaneous Income	2,000.00	.00	.00	.00	.00	.00	.00



# FY 25 Cafeteria Budget for Approval

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G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference vs Adopted
Fund 33 - School Cafeteria Fund								
REVENUE								
Locations 111 - Salem High School								
Function 65 - Food Services								
Sub-Function 65 - Food Services								
Level 9 - District Wide								
Program 510 - School Food Services								
33-111-65-65-9-510-63801	Interest Income	288.55	326.62	6,733.74	4,636.77	1,000.00	1,000.00	.00
33-111-65-65-9-510-69999	Contingencies	.00	.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	\$388,148.45	\$732,705.00	\$782,705.00	\$50,000.00
Level 9 - District Wide Totals		\$388,026.96	\$767,567.31	\$612,979.34	\$388,148.45	\$732,705.00	\$782,705.00	\$50,000.00
Sub-Function 65 - Food Services Totals		\$388,026.96	\$767,567.31	\$612,979.34	\$388,148.45	\$732,705.00	\$782,705.00	\$50,000.00
Function 65 - Food Services Totals		\$388,026.96	\$767,567.31	\$612,979.34	\$388,148.45	\$732,705.00	\$782,705.00	\$50,000.00
Locations 111 - Salem High School Totals		\$388,026.96	\$767,567.31	\$612,979.34	\$388,148.45	\$732,705.00	\$782,705.00	\$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								
33-112-65-65-9-510-61116	State School Meals Expansion-Lunch	.00	.00	2,026.40	1,318.80	.00	.00	.00
33-112-65-65-9-510-61117	State School Meals Expansion-Breakfast	.00	.00	403.80	420.90	.00	.00	.00
33-112-65-65-9-510-61118	State School Lunch Program	4,703.06	4,919.38	4,429.32	.00	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	833.00	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	162,153.30	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	252.00	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	35,140.37	.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	.00
33-112-65-65-9-510-62397	Summer Food Service Program 10.559	55,801.06	85,461.44	.00	46,651.79	.00	.00	.00



# FY 25 Cafeteria Budget for Approval

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G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference vs Adopted
Fund <b>33 - School Cafeteria Fund</b>								
REVENUE								
Locations <b>112 - Andrew Lewis Middle School</b>								
Function <b>65 - Food Services</b>								
Sub-Function <b>65 - Food Services</b>								
Level <b>9 - District Wide</b>								
Program <b>510 - School Food Services</b>								
33-112-65-65-9-510-62398	Summer Food Service Program 10.559 - CARES	256,198.67	.00	.00	.00	.00	.00	.00
33-112-65-65-9-510-63030	Sale of Breakfasts	4.02	.00	5,705.56	4,862.00	6,174.00	6,174.00	.00
33-112-65-65-9-510-63035	Sale of Lunches	333.58	.00	106,161.20	73,821.00	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	54,602.73	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	2,437.10	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	463.96	300.00	300.00	.00
33-112-65-65-9-510-63050	Miscellaneous Income	.00	.00	469.00	.00	.00	.00	.00
33-112-65-65-9-510-63801	Interest Income	288.55	326.62	6,733.74	4,636.76	1,000.00	1,000.00	.00
33-112-65-65-9-510-69999	Contingencies	.00	.00	.00	.00	.00	25,000.00	25,000.00
Program <b>510 - School Food Services Totals</b>		\$374,287.65	\$665,357.22	\$574,493.82	\$387,593.71	\$532,713.00	\$552,713.00	\$20,000.00
Level <b>9 - District Wide Totals</b>		\$374,287.65	\$665,357.22	\$574,493.82	\$387,593.71	\$532,713.00	\$552,713.00	\$20,000.00
Sub-Function <b>65 - Food Services Totals</b>		\$374,287.65	\$665,357.22	\$574,493.82	\$387,593.71	\$532,713.00	\$552,713.00	\$20,000.00
Function <b>65 - Food Services Totals</b>		\$374,287.65	\$665,357.22	\$574,493.82	\$387,593.71	\$532,713.00	\$552,713.00	\$20,000.00
Locations <b>112 - Andrew Lewis Middle School Totals</b>		\$374,287.65	\$665,357.22	\$574,493.82	\$387,593.71	\$532,713.00	\$552,713.00	\$20,000.00
Locations <b>113 - Carver Elementary</b>								
Function <b>65 - Food Services</b>								
Sub-Function <b>65 - Food Services</b>								
Level <b>9 - District Wide</b>								
Program <b>510 - School Food Services</b>								
33-113-65-65-9-510-61118	State School Lunch Program	2,430.60	3,430.19	2,399.22	.00	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	1,345.64	3,748.00	3,748.00	.00



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G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference vs Adopted
Fund 33 - School Cafeteria Fund								
REVENUE								
Locations 113 - Carver Elementary								
Function 65 - Food Services								
Sub-Function 65 - Food Services								
Level 9 - District Wide								
Program 510 - School Food Services								
33-113-65-65-9-510-62360	Natl School Lunch Program 10.555	.00	225,928.20	214,904.23	122,763.50	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	168.00	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	37,924.45	.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	.00
33-113-65-65-9-510-62397	Summer Food Service Program 10.559	48,225.17	15,290.80	.00	22,331.66	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	.00
33-113-65-65-9-510-63010	Appropriated from Fund Balance	.00	.00	.00	.00	.00	35,000.00	35,000.00
33-113-65-65-9-510-63030	Sale of Breakfasts	6.52	.00	.00	.00	2,902.00	2,902.00	.00
33-113-65-65-9-510-63035	Sale of Lunches	29.14	.00	8.60	30.00	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	7,334.05	37,720.00	37,720.00	.00
33-113-65-65-9-510-63037	Sale - Adult	1,365.58	1,256.21	916.05	1,106.25	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	463.95	300.00	300.00	.00
33-113-65-65-9-510-63045	Catering/Special Events	.00	49.11	187.50	.00	.00	.00	.00
33-113-65-65-9-510-63050	Miscellaneous Income	.00	.00	.95	.00	.00	.00	.00
33-113-65-65-9-510-63801	Interest Income	288.55	326.62	6,733.74	4,636.76	1,000.00	1,000.00	.00
33-113-65-65-9-510-69999	Contingencies	.00	.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	\$198,104.26	\$329,333.00	\$384,333.00	\$55,000.00
Level 9 - District Wide Totals		\$273,782.88	\$383,924.46	\$363,369.64	\$198,104.26	\$329,333.00	\$384,333.00	\$55,000.00
Sub-Function 65 - Food Services Totals		\$273,782.88	\$383,924.46	\$363,369.64	\$198,104.26	\$329,333.00	\$384,333.00	\$55,000.00
Function 65 - Food Services Totals		\$273,782.88	\$383,924.46	\$363,369.64	\$198,104.26	\$329,333.00	\$384,333.00	\$55,000.00
Locations 113 - Carver Elementary Totals		\$273,782.88	\$383,924.46	\$363,369.64	\$198,104.26	\$329,333.00	\$384,333.00	\$55,000.00



# FY 25 Cafeteria Budget for Approval

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference vs Adopted
Fund 33 - School Cafeteria Fund								
REVENUE								
Locations 114 - West Salem Elementary								
Function 65 - Food Services								
Sub-Function 65 - Food Services								
Level 9 - District Wide								
Program 510 - School Food Services								
33-114-65-65-9-510-61116	State School Meals Expansion-Lunch	.00	.00	664.40	254.40	.00	.00	.00
33-114-65-65-9-510-61117	State School Meals Expansion-Breakfast	.00	.00	324.00	123.00	.00	.00	.00
33-114-65-65-9-510-61118	State School Lunch Program	2,054.86	2,263.74	2,030.10	.00	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	833.00	3,748.00	3,748.00	.00
33-114-65-65-9-510-62360	Natl School Lunch Program 10.555	.00	190,634.99	91,687.21	58,784.80	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	115.50	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	25,583.92	.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	.00
33-114-65-65-9-510-62398	Summer Food Service Program 10.559 - CARES	150,363.19	.00	.00	.00	.00	.00	.00
33-114-65-65-9-510-63030	Sale of Breakfasts	15.73	.00	9,586.35	6,523.40	2,770.00	2,770.00	.00
33-114-65-65-9-510-63035	Sale of Lunches	180.69	.00	49,897.32	37,553.80	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	17,917.80	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	2,770.80	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	463.96	300.00	300.00	.00
33-114-65-65-9-510-63801	Interest Income	288.55	326.62	6,733.74	4,636.76	1,000.00	1,000.00	.00
33-114-65-65-9-510-69999	Contingencies	.00	.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	\$155,561.14	\$242,824.00	\$262,824.00	\$20,000.00
Level 9 - District Wide Totals		\$176,404.38	\$317,684.10	\$268,302.26	\$155,561.14	\$242,824.00	\$262,824.00	\$20,000.00
Sub-Function 65 - Food Services Totals		\$176,404.38	\$317,684.10	\$268,302.26	\$155,561.14	\$242,824.00	\$262,824.00	\$20,000.00
Function 65 - Food Services Totals		\$176,404.38	\$317,684.10	\$268,302.26	\$155,561.14	\$242,824.00	\$262,824.00	\$20,000.00
Locations 114 - West Salem Elementary Totals		\$176,404.38	\$317,684.10	\$268,302.26	\$155,561.14	\$242,824.00	\$262,824.00	\$20,000.00



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G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference vs Adopted
Fund 33 - School Cafeteria Fund								
REVENUE								
Locations 115 - South Salem Elementary								
Function 65 - Food Services								
Sub-Function 65 - Food Services								
Level 9 - District Wide								
Program 510 - School Food Services								
33-115-65-65-9-510-61116	State School Meals Expansion-Lunch	.00	.00	1,429.60	765.20	.00	.00	.00
33-115-65-65-9-510-61117	State School Meals Expansion-Breakfast	.00	.00	578.10	276.60	.00	.00	.00
33-115-65-65-9-510-61118	State School Lunch Program	1,938.39	2,808.48	1,845.55	.00	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	640.80	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	61,437.85	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	147.00	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	17,883.91	.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	.00
33-115-65-65-9-510-62397	Summer Food Service Program 10.559	42,106.37	55,375.00	.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	.00
33-115-65-65-9-510-63030	Sale of Breakfasts	12.02	.00	6,109.34	5,359.90	2,518.00	2,518.00	.00
33-115-65-65-9-510-63035	Sale of Lunches	53.27	.00	42,804.78	34,336.60	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	14,756.37	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	1,669.95	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	463.96	300.00	300.00	.00
33-115-65-65-9-510-63801	Interest Income	288.55	326.62	6,733.74	4,636.76	1,000.00	1,000.00	.00
33-115-65-65-9-510-69999	Contingencies	.00	.00	.00	.00	.00	25,000.00	25,000.00
Program 510 - School Food Services Totals		\$221,554.55	\$364,774.31	\$264,300.81	\$142,374.90	\$221,716.00	\$241,716.00	\$20,000.00
Level 9 - District Wide Totals		\$221,554.55	\$364,774.31	\$264,300.81	\$142,374.90	\$221,716.00	\$241,716.00	\$20,000.00
Sub-Function 65 - Food Services Totals		\$221,554.55	\$364,774.31	\$264,300.81	\$142,374.90	\$221,716.00	\$241,716.00	\$20,000.00
Function 65 - Food Services Totals		\$221,554.55	\$364,774.31	\$264,300.81	\$142,374.90	\$221,716.00	\$241,716.00	\$20,000.00
Locations 115 - South Salem Elementary Totals		\$221,554.55	\$364,774.31	\$264,300.81	\$142,374.90	\$221,716.00	\$241,716.00	\$20,000.00



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G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference vs Adopted
Fund	<b>33 - School Cafeteria Fund</b>							
	<b>REVENUE</b>							
Locations	<b>116 - East Salem Elementary</b>							
Function	<b>65 - Food Services</b>							
Sub-Function	<b>65 - Food Services</b>							
Level	<b>9 - District Wide</b>							
Program	<b>510 - School Food Services</b>							
33-116-65-65-9-510-61118	State School Lunch Program	2,689.37	2,546.61	2,399.22	.00	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	1,794.20	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	122,360.15	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	126.00	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	63,112.42	.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	.00
33-116-65-65-9-510-62397	Summer Food Service Program 10.559	917.84	.00	.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	.00
33-116-65-65-9-510-62400	NSLP Equipment Grant 10.579	.00	14,790.00	.00	.00	.00	.00	.00
33-116-65-65-9-510-63010	Appropriated from Fund Balance	.00	.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	.00
33-116-65-65-9-510-63030	Sale of Breakfasts	68.34	.00	37.94	.00	2,574.00	2,574.00	.00
33-116-65-65-9-510-63035	Sale of Lunches	200.28	.00	187.34	.00	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	5,169.50	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	2,232.10	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	546.81	300.00	300.00	.00
33-116-65-65-9-510-63801	Interest Income	288.41	326.63	6,733.67	4,636.75	1,000.00	1,000.00	.00
33-116-65-65-9-510-69999	Contingencies	.00	.00	.00	.00	.00	25,000.00	25,000.00
Program	<b>510 - School Food Services Totals</b>	<b>\$216,331.74</b>	<b>\$423,664.38</b>	<b>\$346,209.65</b>	<b>\$199,977.93</b>	<b>\$226,405.00</b>	<b>\$281,405.00</b>	<b>\$55,000.00</b>
Level	<b>9 - District Wide Totals</b>	<b>\$216,331.74</b>	<b>\$423,664.38</b>	<b>\$346,209.65</b>	<b>\$199,977.93</b>	<b>\$226,405.00</b>	<b>\$281,405.00</b>	<b>\$55,000.00</b>
Sub-Function	<b>65 - Food Services Totals</b>	<b>\$216,331.74</b>	<b>\$423,664.38</b>	<b>\$346,209.65</b>	<b>\$199,977.93</b>	<b>\$226,405.00</b>	<b>\$281,405.00</b>	<b>\$55,000.00</b>
Function	<b>65 - Food Services Totals</b>	<b>\$216,331.74</b>	<b>\$423,664.38</b>	<b>\$346,209.65</b>	<b>\$199,977.93</b>	<b>\$226,405.00</b>	<b>\$281,405.00</b>	<b>\$55,000.00</b>
Locations	<b>116 - East Salem Elementary Totals</b>	<b>\$216,331.74</b>	<b>\$423,664.38</b>	<b>\$346,209.65</b>	<b>\$199,977.93</b>	<b>\$226,405.00</b>	<b>\$281,405.00</b>	<b>\$55,000.00</b>





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G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference vs Adopted
Fund 33 - School Cafeteria Fund								
	REVENUE TOTALS	\$1,650,388.16	\$2,922,971.78	\$2,429,655.52	\$1,471,760.39	\$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	123,349.65	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	.00	3,500.00	3,500.00	.00
33-111-65-65-9-510-71520	Compensation-Substitutes	.00	.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	.00
33-111-65-65-9-510-72100	FICA	16,678.67	18,719.60	19,977.88	9,474.03	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	1,507.32	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	23,202.38	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	354.12	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	293.30	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	2,319.17	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	11,686.64	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	6,248.86	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	41,327.13	10,000.00	10,000.00	.00
33-111-65-65-9-510-75850	Bank Charges	.00	20.00	.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	.00
33-111-65-65-9-510-76088	Special Events Costs	2,000.00	.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	10,395.70	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	78,301.42	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	.00
33-111-65-65-9-510-76550	Uniforms	1,024.63	573.54	1,107.72	595.49	2,573.00	2,573.00	.00



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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								
33-111-65-65-9-510-78020	Furniture & Equipment >\$5,000	.00	10,557.65	119,084.80	28,861.00	.00	30,000.00	30,000.00
33-111-65-65-9-510-79999	Contingencies	.00	.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	\$337,916.21	\$832,383.00	\$882,383.00	\$50,000.00
Level 9 - District Wide Totals		\$440,991.73	\$529,515.54	\$666,959.75	\$337,916.21	\$832,383.00	\$882,383.00	\$50,000.00
Sub-Function 65 - Food Services Totals		\$440,991.73	\$529,515.54	\$666,959.75	\$337,916.21	\$832,383.00	\$882,383.00	\$50,000.00
Function 65 - Food Services Totals		\$440,991.73	\$529,515.54	\$666,959.75	\$337,916.21	\$832,383.00	\$882,383.00	\$50,000.00
Locations 111 - Salem High School Totals		\$440,991.73	\$529,515.54	\$666,959.75	\$337,916.21	\$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	109,644.85	203,588.00	203,588.00	.00
33-112-65-65-9-510-71200	Compensation-OT	1,815.31	1,943.14	.00	.00	2,000.00	2,000.00	.00
33-112-65-65-9-510-71520	Compensation-Substitutes	.00	.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	.00
33-112-65-65-9-510-72100	FICA	14,670.98	13,920.05	13,762.69	8,862.75	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	1,294.94	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	17,590.89	16,377.00	16,377.00	.00
33-112-65-65-9-510-72400	VRS Group Life Insurance	227.53	291.50	324.60	205.84	347.00	347.00	.00
33-112-65-65-9-510-72600	Unemployment Compensation	2,217.40	.00	.00	.00	.00	.00	.00
33-112-65-65-9-510-72750	VRS Retiree Health Care Credit	115.49	245.80	268.90	170.52	288.00	288.00	.00
33-112-65-65-9-510-73020	Commodity Storage Services	3,947.85	4,344.56	4,829.22	5,498.12	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	11,659.62	37,698.00	37,698.00	.00



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G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference vs Adopted
Fund 33 - School Cafeteria Fund								
EXPENSE								
Locations 112 - Andrew Lewis Middle School								
Function 65 - Food Services								
Sub-Function 65 - Food Services								
Level 9 - District Wide								
Program 510 - School Food Services								
33-112-65-65-9-510-73178	Repair/Maint - POS Terminals	6,532.46	12,839.86	7,985.67	5,499.37	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	15,735.66	8,000.00	8,000.00	.00
33-112-65-65-9-510-75850	Bank Charges	.00	50.00	.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	.00
33-112-65-65-9-510-76110	Supplies - Operational	16,284.95	17,350.89	13,596.60	9,595.25	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	81,756.80	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	.00
33-112-65-65-9-510-76550	Uniforms	834.29	573.42	523.03	546.09	1,875.00	1,875.00	.00
33-112-65-65-9-510-78020	Furniture & Equipment >\$5,000	9,597.00	.00	.00	33,969.50	.00	.00	.00
33-112-65-65-9-510-79999	Contingencies	.00	.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	\$302,030.20	\$522,615.00	\$542,615.00	\$20,000.00
Level 9 - District Wide Totals		\$364,201.52	\$424,272.18	\$482,333.89	\$302,030.20	\$522,615.00	\$542,615.00	\$20,000.00
Sub-Function 65 - Food Services Totals		\$364,201.52	\$424,272.18	\$482,333.89	\$302,030.20	\$522,615.00	\$542,615.00	\$20,000.00
Function 65 - Food Services Totals		\$364,201.52	\$424,272.18	\$482,333.89	\$302,030.20	\$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	\$302,030.20	\$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	82,876.16	87,775.00	87,775.00	.00
33-113-65-65-9-510-71200	Compensation-OT	908.18	1,784.95	.00	.00	1,500.00	1,500.00	.00
33-113-65-65-9-510-71520	Compensation-Substitutes	.00	211.20	.00	.00	343.00	343.00	.00
33-113-65-65-9-510-72100	FICA	10,598.42	11,723.38	16,787.74	7,665.57	20,690.00	20,690.00	.00



# FY 25 Cafeteria Budget for Approval

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference vs Adopted
Fund 33 - School Cafeteria Fund								
EXPENSE								
Locations 113 - Carver Elementary								
Function 65 - Food Services								
Sub-Function 65 - Food Services								
Level 9 - District Wide								
Program 510 - School Food Services								
33-113-65-65-9-510-72210	VRS Pension Contribution	1,999.02	1,999.96	2,000.02	1,000.00	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	11,549.59	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	1,263.70	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	11,578.68	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	5,301.36	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	9,566.72	8,000.00	8,000.00	.00
33-113-65-65-9-510-75850	Bank Charges	.00	110.00	.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	.00
33-113-65-65-9-510-76110	Supplies - Operational	14,451.85	16,365.90	13,471.28	9,206.99	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	80,773.71	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	.00
33-113-65-65-9-510-76550	Uniforms	667.69	573.39	59.11	519.24	882.00	882.00	.00
33-113-65-65-9-510-78020	Furniture & Equipment >\$5,000	.00	.00	.00	.00	.00	35,000.00	35,000.00
33-113-65-65-9-510-79999	Contingencies	.00	.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	\$221,301.72	\$248,756.00	\$303,756.00	\$55,000.00
Level 9 - District Wide Totals		\$281,320.03	\$344,229.11	\$392,919.57	\$221,301.72	\$248,756.00	\$303,756.00	\$55,000.00
Sub-Function 65 - Food Services Totals		\$281,320.03	\$344,229.11	\$392,919.57	\$221,301.72	\$248,756.00	\$303,756.00	\$55,000.00
Function 65 - Food Services Totals		\$281,320.03	\$344,229.11	\$392,919.57	\$221,301.72	\$248,756.00	\$303,756.00	\$55,000.00
Locations 113 - Carver Elementary Totals		\$281,320.03	\$344,229.11	\$392,919.57	\$221,301.72	\$248,756.00	\$303,756.00	\$55,000.00



# FY 25 Cafeteria Budget for Approval

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference vs Adopted
Fund 33 - School Cafeteria Fund								
EXPENSE								
Locations 114 - West Salem Elementary								
Function 65 - Food Services								
Sub-Function 65 - Food Services								
Level 9 - District Wide								
Program 510 - School Food Services								
33-114-65-65-9-510-71192	Compensation-Cafeteria	98,427.49	114,535.07	113,331.42	70,112.63	84,133.00	84,133.00	.00
33-114-65-65-9-510-71200	Compensation-OT	357.94	2,089.99	.00	.00	1,500.00	1,500.00	.00
33-114-65-65-9-510-71520	Compensation-Substitutes	.00	40.65	.00	.00	327.00	327.00	.00
33-114-65-65-9-510-72100	FICA	9,674.33	11,741.31	11,942.90	6,844.90	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	1,000.00	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	8,307.75	7,900.00	7,900.00	.00
33-114-65-65-9-510-72600	Unemployment Compensation	2,627.63	.00	.00	.00	.00	.00	.00
33-114-65-65-9-510-73020	Commodity Storage Services	1,442.93	1,585.07	1,715.26	1,182.09	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	11,551.68	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	5,301.33	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	6,236.88	7,000.00	7,000.00	.00
33-114-65-65-9-510-75850	Bank Charges	.00	20.00	.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	.00
33-114-65-65-9-510-76110	Supplies - Operational	15,735.26	16,047.57	13,312.97	9,595.23	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	77,220.54	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	.00
33-114-65-65-9-510-76550	Uniforms	596.31	1,930.03	59.13	519.23	841.00	841.00	.00
33-114-65-65-9-510-78020	Furniture & Equipment >\$5,000	17,050.00	.00	.00	15,411.18	.00	.00	.00
33-114-65-65-9-510-79999	Contingencies	.00	.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	\$213,283.44	\$238,282.00	\$258,282.00	\$20,000.00
Level 9 - District Wide Totals		\$258,219.74	\$342,352.18	\$342,348.11	\$213,283.44	\$238,282.00	\$258,282.00	\$20,000.00
Sub-Function 65 - Food Services Totals		\$258,219.74	\$342,352.18	\$342,348.11	\$213,283.44	\$238,282.00	\$258,282.00	\$20,000.00



# FY 25 Cafeteria Budget for Approval

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference vs Adopted
Fund 33 - School Cafeteria Fund								
EXPENSE								
Locations	114 - West Salem Elementary							
Function	65 - Food Services Totals	\$258,219.74	\$342,352.18	\$342,348.11	\$213,283.44	\$238,282.00	\$258,282.00	\$20,000.00
Locations	114 - West Salem Elementary Totals	\$258,219.74	\$342,352.18	\$342,348.11	\$213,283.44	\$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							
33-115-65-9-510-71192	Compensation-Cafeteria	104,674.49	114,817.66	106,806.50	66,477.04	77,233.00	77,233.00	.00
33-115-65-9-510-71200	Compensation-OT	218.76	1,678.78	.00	.00	1,500.00	1,500.00	.00
33-115-65-9-510-71520	Compensation-Substitutes	79.89	209.60	.00	.00	297.00	297.00	.00
33-115-65-9-510-71665	Bonus Payments To Teachers	1,548.00	.00	.00	.00	.00	.00	.00
33-115-65-9-510-72100	FICA	9,964.84	12,721.74	11,746.93	6,844.94	18,051.00	18,051.00	.00
33-115-65-9-510-72210	VRS Pension Contribution	2,333.35	2,415.36	2,079.46	1,000.00	1,960.00	1,960.00	.00
33-115-65-9-510-72300	Group Health and Dental Insurance	20,433.72	24,455.87	12,134.12	8,307.80	7,900.00	7,900.00	.00
33-115-65-9-510-72400	VRS Group Life Insurance	194.78	242.00	55.44	.00	.00	.00	.00
33-115-65-9-510-72750	VRS Retiree Health Care Credit	98.83	204.10	45.92	.00	.00	.00	.00
33-115-65-9-510-73020	Commodity Storage Services	1,706.86	1,676.05	1,679.56	1,150.94	2,000.00	2,000.00	.00
33-115-65-9-510-73037	Contractual Services - Other	20,638.52	18,161.08	17,909.50	11,578.68	15,377.00	15,377.00	.00
33-115-65-9-510-73178	Repair/Maint - POS Terminals	6,197.20	12,067.84	8,399.66	5,301.34	3,747.00	3,747.00	.00
33-115-65-9-510-73180	Repair/Maint - Other Contracted	6,010.40	2,626.17	6,922.51	9,483.74	6,000.00	6,000.00	.00
33-115-65-9-510-76055	Machines, Equipment and Tools <\$5,000	.00	.00	1,940.00	.00	.00	.00	.00
33-115-65-9-510-76110	Supplies - Operational	14,518.09	17,630.67	12,953.69	9,595.25	6,387.00	6,387.00	.00
33-115-65-9-510-76120	Food Products	63,303.40	143,377.52	153,004.92	77,222.05	78,118.00	73,118.00	(5,000.00)
33-115-65-9-510-76530	Computer Supplies	.00	.00	1,133.13	.00	.00	.00	.00
33-115-65-9-510-76550	Uniforms	596.28	573.39	184.58	519.23	765.00	765.00	.00
33-115-65-9-510-79999	Contingencies	.00	.00	.00	.00	.00	25,000.00	25,000.00



# FY 25 Cafeteria Budget for Approval

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference vs Adopted
Fund 33 - School Cafeteria Fund								
EXPENSE								
Locations	115 - South Salem Elementary							
Function	65 - Food Services							
Sub-Function	65 - Food Services							
Level	9 - District Wide							
Program	510 - School Food Services Totals	\$252,517.41	\$352,857.83	\$336,995.92	\$197,481.01	\$219,335.00	\$239,335.00	\$20,000.00
Level	9 - District Wide Totals	\$252,517.41	\$352,857.83	\$336,995.92	\$197,481.01	\$219,335.00	\$239,335.00	\$20,000.00
Sub-Function	65 - Food Services Totals	\$252,517.41	\$352,857.83	\$336,995.92	\$197,481.01	\$219,335.00	\$239,335.00	\$20,000.00
Function	65 - Food Services Totals	\$252,517.41	\$352,857.83	\$336,995.92	\$197,481.01	\$219,335.00	\$239,335.00	\$20,000.00
Locations	115 - South Salem Elementary Totals	\$252,517.41	\$352,857.83	\$336,995.92	\$197,481.01	\$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	74,744.15	78,766.00	78,766.00	.00
33-116-65-65-9-510-71200	Compensation-OT	675.71	2,295.41	117.25	.00	1,500.00	1,500.00	.00
33-116-65-65-9-510-71520	Compensation-Substitutes	.00	1,038.61	.00	.00	304.00	304.00	.00
33-116-65-65-9-510-72100	FICA	9,848.94	12,048.94	11,936.00	6,844.96	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	1,000.00	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	8,307.80	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	1,201.10	2,000.00	2,000.00	.00
33-116-65-65-9-510-73037	Contractual Services - Other	21,327.27	18,139.18	17,936.50	11,578.62	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	5,301.35	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	8,524.67	7,000.00	7,000.00	.00
33-116-65-65-9-510-75850	Bank Charges	.00	28.00	.00	.00	.00	.00	.00
33-116-65-65-9-510-76055	Machines, Equipment and Tools <\$5,000	.00	.00	1,940.00	6,145.00	.00	.00	.00
33-116-65-65-9-510-76110	Supplies - Operational	13,159.51	17,516.81	13,852.74	9,206.99	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	77,222.03	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	.00



# FY 25 Cafeteria Budget for Approval

Budget Year 2025

G/L Account	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2024 Adopted Budget	2025 City Council/Board Approval	Difference vs Adopted
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								
33-116-65-9-510-76550	Uniforms	667.69	573.40	331.39	519.24	782.00	782.00	.00
33-116-65-9-510-78020	Furniture & Equipment >\$5,000	.00	14,790.00	.00	.00	.00	35,000.00	35,000.00
33-116-65-9-510-79999	Contingencies	.00	.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	\$210,595.91	\$224,325.00	\$279,325.00	\$55,000.00
Level 9 - District Wide Totals		\$255,001.13	\$361,783.65	\$362,015.94	\$210,595.91	\$224,325.00	\$279,325.00	\$55,000.00
Sub-Function 65 - Food Services Totals		\$255,001.13	\$361,783.65	\$362,015.94	\$210,595.91	\$224,325.00	\$279,325.00	\$55,000.00
Function 65 - Food Services Totals		\$255,001.13	\$361,783.65	\$362,015.94	\$210,595.91	\$224,325.00	\$279,325.00	\$55,000.00
Locations 116 - East Salem Elementary Totals		\$255,001.13	\$361,783.65	\$362,015.94	\$210,595.91	\$224,325.00	\$279,325.00	\$55,000.00
EXPENSE TOTALS		\$1,852,251.56	\$2,355,010.49	\$2,583,573.18	\$1,482,608.49	\$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	\$1,471,760.39	\$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	\$1,482,608.49	\$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)	(\$10,848.10)	\$0.00	\$0.00	\$0.00
Net Grand Totals								
REVENUE GRAND TOTALS		\$1,650,388.16	\$2,922,971.78	\$2,429,655.52	\$1,471,760.39	\$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	\$1,482,608.49	\$2,285,696.00	\$2,505,696.00	\$220,000.00
Net Grand Totals		(\$201,863.40)	\$567,961.29	(\$153,917.66)	(\$10,848.10)	\$0.00	\$0.00	\$0.00



Item # 6D  
Date: 4/22/2024

AT A REGULAR MEETING OF THE CITY COUNCIL OF THE CITY OF SALEM, VIRGINIA  
HELD AT CITY HALL

**MEETING DATE:** April 22, 2024

**AGENDA ITEM:** Consider setting date for a public hearing in accordance with Section 22.1-29.1 of the Code of Virginia 1950, as amended, regarding the appointment to fill the unexpired School Board term of Rachel Thompson. (Suggest date of May 28, 2024).

**SUBMITTED BY:** Chris Dorsey, City Manager

**SUMMARY OF INFORMATION:**

The current term for School Board member Rachel Thompson expires on December 31, 2026. Due to Ms. Thompson's recent judgeship appointment effective July 1, 2024, she will be stepping down from the School Board. Per the Code of Virginia, Council must hold a public hearing to receive the views of citizen within the school division at least seven days prior to any appointment. No nominee or applicant whose name has not been considered at a public hearing shall be appointed as a School Board member.

Pending Council direction to set the public hearing date for the May 28, 2024, regular City Council meeting (or an alternate meeting date if Council elects), the City will provide public notice of this date and request interested applicants submit a letter of interest and resume to the office of the Clerk of Council for consideration and naming at the public hearing.

**STAFF RECOMMENDATION:**

Staff recommends Council set a public hearing on the appointment of school board members and accept letters of interest and resumes from interested applicants for naming at this public hearing.

## § 22.1-29.1. Public hearing before appointment of school board members

At least seven days prior to the appointment of any school board member pursuant to the provisions of this chapter, of §§ [15.2-410](#), [15.2-531](#), [15.2-627](#) or § [15.2-837](#), or of any municipal charter, the appointing authority shall hold one or more public hearings to receive the views of citizens within the school division. The appointing authority shall cause public notice to be given at least seven days prior to any hearing by publication in a newspaper having a general circulation within the school division. No nominee or applicant whose name has not been considered at a public hearing shall be appointed as a school board member.

1985, c. 423; 1987, c. 430; 2023, cc. [506](#), [507](#).

The chapters of the acts of assembly referenced in the historical citation at the end of this section(s) may not constitute a comprehensive list of such chapters and may exclude chapters whose provisions have expired.

AT A REGULAR MEETING OF THE CITY COUNCIL OF THE CITY OF SALEM, VIRGINIA  
HELD AT CITY HALL

**MEETING DATE:** April 22, 2024

**AGENDA ITEM:** Authorize the City Manager to finalize and execute documents necessary to finalize a site assessment and planning grant for Mowles Spring Park from the Virginia Economic Development Partnership Authority; and appropriate the grant funds received.

**SUBMITTED BY:** Chris Dorsey, City Manager

**SUMMARY OF INFORMATION:**

Mowles Spring Park is comprised of approximately 300 acres in the southwest corner of the City. A portion of the parcel contains a closed landfill. Previously, limited areas of the property contained a City park and recreational access. At present, the utilization of the property is limited for the City's placement of inert fill material and periodic training by the Police Department.

Due to the closed landfill status on a portion of the property, the City applied for and received a Virginia Brownfields Restoration and Economic Redevelopment Assistance Fund Program grant in the amount of \$50,000 for the use in providing analysis of the property to inform any future utilization opportunities. Additionally, the grant will provide \$2,500 for the City's administrative costs related to the work.

The total budget for due diligence work on the parcel is \$116,500. The City would be responsible for the balance of funding necessary in the amount of \$64,000. Funding is available in the general fund contingency account.

The site assessment and planning scope includes: phase I environmental assessment, landfill conditions evaluation, cultural resources evaluation, threatened and endangered species evaluation, preliminary geotechnical evaluation, existing covenants evaluation, traffic analysis, survey and plat work, subsurface utility engineering, and wetland delineation and jurisdictional determination.

**FISCAL IMPACT:**

Acceptance of the grant will offset City expenditures necessary for due diligence to inform any future utilization opportunities.

**STAFF RECOMMENDATION:**

Staff recommends Council authorize the City Manager to finalize and execute documents necessary to finalize the grant, appropriate the grant funds, and authorize any of the grant not spent in the current fiscal year be administratively appropriated in the subsequent fiscal year.

**VIRGINIA BROWNFIELDS RESTORATION AND ECONOMIC REDEVELOPMENT  
ASSISTANCE FUND PROGRAM**

**SITE ASSESSMENT AND PLANNING GRANT**

**PERFORMANCE AGREEMENT**

<b><u>Executive Summary</u></b>	
<b>Effective Date:</b>	3/7/2024
<b>Grantee:</b>	City of Salem, Virginia, a political subdivision of the Commonwealth of Virginia
<b>Project:</b>	Site Assessment and Planning: Phase I Environmental Site Assessment; Landfill Conditions Evaluation; Cultural Resources Evaluation, Threatened and Endangered Species Evaluation; Preliminary Geotechnical Evaluation; Existing Covenants Evaluation; Traffic Analysis; Survey; Plat Preparation; Subsurface Utility Engineering; and Wetland Delineation and Jurisdictional Determination
<b>Site:</b>	Property known as Mowles Spring Park property located at 3800 12 O'clock Knob Road, Salem, Virginia 24153 (Tax Parcel Number: 270-1-1).
<b>Grant:</b>	\$50,000
<b>Local Match:</b>	\$64,000 as detailed in Exhibit A
<b>Performance Date:</b>	03/31/2025
<b>Variations:</b>	N/A
<b>Notices:</b>	if to the Grantee:  NAME: Thomas J. Miller TITLE: Director of Economic Development LOCALITY: City of Salem, Virginia ADDRESS: 114 N. Broad Street ADDRESS: Salem, Virginia 24153 EMAIL: <a href="mailto:tmiller@salemva.gov">tmiller@salemva.gov</a>

[SIGNATURES APPEAR ON FOLLOWING PAGE,  
FOLLOWED BY BODY OF AGREEMENT]

WITNESS the following signatures as of the effective date, each having the same force and effect as if set forth at the end of this agreement.

**VIRGINIA ECONOMIC  
DEVELOPMENT PARTNERSHIP  
AUTHORITY**

By: \_\_\_\_\_  
Name: Katherine Goodwin  
Title: Interim VP, Incentives  
Date: \_\_\_\_\_

**CITY OF SALEM, VIRGINIA**

By: \_\_\_\_\_  
Name: \_\_\_\_\_  
Title: \_\_\_\_\_  
Date: \_\_\_\_\_

SEEN AND ACKNOWLEDGED:

**VIRGINIA DEPARTMENT OF  
ENVIRONMENTAL QUALITY**

By: \_\_\_\_\_  
Name: Kathryn Perszyk  
Title: Director, Division of Land Protection and Revitalization  
Date: \_\_\_\_\_

**VIRGINIA RESOURCES AUTHORITY**

By: \_\_\_\_\_  
Name: Shawn Crumlish  
Title: Executive Director  
Date: \_\_\_\_\_

This **PERFORMANCE AGREEMENT** (this “Agreement”), dated as of the Effective Date, by and between the **VIRGINIA ECONOMIC DEVELOPMENT PARTNERSHIP AUTHORITY** (“VEDP”), a political subdivision of the Commonwealth of Virginia (the “Commonwealth”), and the **GRANTEE** identified in the Executive Summary above, recites and provides as follows:

Recitals:

1. The Virginia Brownfields Restoration and Economic Redevelopment Assistance Fund (the “VBAF”) was established pursuant to § 10.1-1237 of the Code of Virginia of 1950, as amended (the “Virginia Code”), to promote the restoration and redevelopment of brownfield sites in the Commonwealth and to address environmental problems or obstacles to reuse so that such sites can be effectively marketed to new economic development prospects;
2. The VBAF is administered by the Virginia Resources Authority (“VRA”), and VEDP directs the distribution of grants from the VBAF;
3. VEDP, in consultation with the Virginia Department of Environmental Quality (“DEQ”), has established guidelines for the awarding of Site Assessment and Planning Grants from the VBAF;
4. The Grantee submitted an application for a Site Assessment and Planning Grant (the “Grant”) to assist with the Investment (set forth in Exhibit A attached hereto) being made by or on behalf of the Grantee for the Project at the Site;
5. VEDP, in consultation with DEQ and based upon the VBAF priorities, has awarded the Grant to the Grantee for the Project;
6. VEDP and the Grantee desire to set forth their mutual understanding and agreement as to the payout of the Grant, the use of the Grant proceeds, the obligations of the Grantee, and the repayment by the Grantee of all or part of the Grant proceeds under certain circumstances, all of which shall be governed by this Agreement; and
7. The restoration and redevelopment of brownfield sites and addressing environmental problems or obstacles to reuse of such sites constitutes a valid public purpose for the expenditure of public funds and is the animating purpose in making the Grant:

NOW, THEREFORE, in consideration of the foregoing, the mutual benefits, promises and undertakings of the parties to this Agreement, and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties covenant and agree as follows.

## **Section 1.     Construction and Definitions.**

(a)     *Incorporated Terms:* The Executive Summary, signature page and recitals above, and exhibits attached hereto, all constitute integral parts of this Agreement and are hereby incorporated by reference.

(b)     *Variations:* To the extent any terms and conditions set forth in the Variations section of the Executive Summary, if applicable, conflict with the terms and conditions set forth below, the terms and conditions set forth in the Variations section of the Executive Summary shall prevail.

(c)     *Definitions:* As used in this Agreement, terms set forth in the first column of the Executive Summary shall have the meanings ascribed thereto in the second column, and the following terms shall have the following meanings:

“Asbestos Abatement Report” means a report in the form of Exhibit C attached hereto, to be delivered by the Grantee in accordance with Section 4(c) (if applicable).

“Grant Report” means a report in the form of Exhibit B attached hereto, to be delivered by the Grantee in accordance with Section 4(b).

“Investment” means expenditures by or on behalf of the Grantee associated with the Project, including the Grant proceeds and the Local Match, to be made in accordance with Exhibit A attached hereto.

“Local Match” means the required one-to-one match by the Grantee of the amount of the Grant from public and/or private sources in either cash or documented reasonable and necessary costs associated with the Project, to be included in the Investment, as identified in the Executive Summary and Exhibit A attached hereto.

“Performance Date” means the date designated as such in the Executive Summary, which is the date by which the Grantee expects to have completed the Project. If VEDP, in consultation with DEQ, deems that good faith and reasonable efforts have been made and are being made by the Grantee to complete the Project, the Performance Date may be extended by up to 15 months and the date to which the Performance Date has been extended shall be the “Performance Date” for the purposes of this Agreement.

## **Section 2.     The Grant.**

(a)     *The Grant:* VEDP, in consultation with DEQ and based upon the VBAF priorities, has awarded the Grant to the Grantee for the Project.

(b)     *Disbursement:* Promptly after the full execution and delivery of this Agreement, VEDP will forward a fully-executed copy of this Agreement to VRA, together with a direction to



disburse the full amount of the Grant in one lump sum to the Grantee, by wire transfer in accordance with the ACH instructions previously provided by the Grantee.

(c) *Use of Grant Proceeds:* The Grantee will expend the proceeds of the Grant only as permitted by § 10.1-1237 of the Virginia Code and as part of the Investment in accordance with Exhibit A attached hereto.

### **Section 3. Investment.**

(a) *Investment:* The Grantee expects to make the Investment and complete the Project on or before the Performance Date. As the Project is undertaken, adjustments to the Investment may be needed. Except for *de minimis* adjustments (impacting, in the aggregate, less than 10% of the Grant proceeds), adjustments to the Investment require the prior written approval of VEDP and must be reflected on a revised Exhibit A provided to VEDP.

(b) *Local Match:* The Grantee will contribute the required Local Match toward the Investment on or before the Performance Date.

### **Section 4. Reporting.**

(a) *Interim Reports:* The Grantee shall provide an interim report on the progress of the Project at such times as VEDP and DEQ may request.

(b) *Grant Report:* Promptly after completion of the Project, the Grantee will deliver the Grant Report to VEDP. Such report must be completed, signed by an authorized representative of the Grantee, and have copies of invoices and all other required supporting documentation attached.

(c) *Asbestos Abatement Report (if Applicable):* If the Project involves the removal of asbestos-containing material, the Grantee will, promptly after completion of the Project, deliver the Asbestos Abatement Report to VEDP. Such report must be completed, signed by an authorized representative of the Grantee, and have all required supporting documentation attached.

(d) *Status Reports:* After the Performance Date, at such times as VEDP and DEQ may request, the Grantee shall provide a written detailed report satisfactory to VEDP and DEQ providing an update on the Site, including whether (i) the Site was successfully marketed to a new economic development prospect, and (ii) the Project generated any additional private investment and job creation.

(e) *Costs of Reporting:* The costs of reporting shall be borne by the Grantee.

## **Section 5.     Repayment Obligations.**

(a)     *If Investment is Less than Expected:* If the Grant Report indicates that the Grantee was able to complete the Project for less than the expected Investment, such that the amount of the Grant proceeds exceeds the Local Match or the Grantee will not need all of the Grant proceeds previously disbursed to the Grantee, the Grantee must repay to VEDP an amount equal to the excess amount or the amount of the Grant proceeds no longer required.

(b)     *If Grant Proceeds are Misspent:* If the Grant Report indicates, or any evidence gathered by VEDP reveals, that any Grant proceeds have been expended on anything other than the Investment, the Grantee must repay to VEDP the amount so misspent.

(c)     *Failure to Complete by Performance Date:* If it is determined that the Grantee is unable to complete the Project and expend the Grant proceeds by the Performance Date and the Performance Date is not extended, the Grantee must repay to VEDP the unspent proceeds of the Grant as of the Performance Date.

(d)     *Repayments to Fund:* VEDP will provide written notification to the Grantee if any repayment is due from the Grantee to VEDP under this Agreement. Within 60 days of receiving such notification, the Grantee will make the repayment to VEDP, subject to appropriation. Any repayment received by VEDP will be promptly transferred by VEDP to the VRA for redeposit to the VBAF.

## **Section 6.     Notices.**

Formal notices and communications among the parties shall be given either by (i) personal service, (ii) delivery by a reputable document delivery service that provides a receipt showing date and time of delivery, (iii) mailing utilizing a certified or first class mail postage prepaid service of the United States Postal Service that provides a receipt showing date and time of delivery, or (iv) delivery by email with transmittal confirmation and confirmation of delivery, addressed as noted below. Notices and communications personally delivered or delivered by document delivery service shall be deemed effective upon receipt. Notices and communications mailed shall be deemed effective on the second business day following deposit in the United States mail. Notices and communications delivered by email shall be deemed effective the next business day, not less than 24 hours, following the date of transmittal and confirmation of delivery to the intended recipient. Such written notices and communications shall be addressed to:

if to the Grantee: see Executive Summary

if to VEDP, to:

Virginia Economic Development Partnership  
One James Center, Suite 900  
901 East Cary Street  
Richmond, Virginia 23219  
Email: [kellett@vedp.org](mailto:kellett@vedp.org)  
Attention: Director of Compliance

with a copy to:

Virginia Economic Development Partnership  
One James Center, Suite 900  
901 East Cary Street  
Richmond, Virginia 23219  
Email: [jcanup@vedp.org](mailto:jcanup@vedp.org)  
Attention: Assistant General Counsel

**Section 7. Miscellaneous.**

- (a) *Compliance with Laws:* The Grantee hereby agrees that all proceeds of the Grant shall be used for the Investment, and all work and activities associated with the Project will be performed and conducted in full compliance with all applicable laws, rules, and regulations.
- (b) *Entire Agreement; Amendments:* This Agreement constitutes the entire agreement between the parties hereto as to the Grant, and may not be amended or modified, except in writing, signed by each of the parties hereto. This Agreement shall be binding upon and inure to the benefit of the parties hereto and their respective successors and assigns. The Grantee may not assign its rights and obligations under this Agreement without the prior written consent of VEDP.
- (c) *Governing Law; Venue:* This Agreement is made, and is intended to be performed, in the Commonwealth and shall be construed and enforced in accordance with the laws of the Commonwealth. Jurisdiction and venue for any litigation arising out of or involving this Agreement shall lie in the Circuit Court of the City of Richmond, and such litigation shall be brought only in such court. In the event this Agreement is subject to litigation, each party shall be responsible for its own attorneys' fees.
- (d) *Counterparts:* This Agreement may be executed in one or more counterparts, each of which shall be an original, and all of which together shall be one and the same instrument.
- (e) *Severability:* If any provision of this Agreement is determined to be unenforceable, invalid, or illegal, then the enforceability, validity and legality of the remaining provisions will not in any way be affected or impaired, and such provision will be deemed to be restated to reflect the original intentions of the parties as nearly as possible in accordance with applicable law.

[SIGNATURES APPEAR ON PAGE 2]

Exhibit A: Investment  
Exhibit B: Form of Grant Report  
Exhibit C: Form of Asbestos Abatement Report

## EXHIBIT A

### INVESTMENT

#### Scope of Work:

Site Assessment and Planning: Phase I Environmental Site Assessment; Landfill Conditions Evaluation; Cultural Resources Evaluation; Threatened and Endangered Species Evaluation; Preliminary Geotechnical Evaluation; Existing Covenants Evaluation; Traffic Analysis; Survey; Plat Preparation; Subsurface Utility Engineering; and Wetland Delineation and Jurisdictional Determination

#### Project Budget:

**City of Salem  
Scope of Work  
Budget/Sources of Funding**

Task / Category	Task Total	Source		
		Local Match - City Share	Confidential Developer Share	VBAF Grant Share
PROPOSED MAJOR SITE DEVELOPMENT				
Pre-development - Due Diligence Phase 1- environmental assessments-Phase I ESA (\$5,800), environmental assessments - Landfill Conditions Evaluation (\$16,800)cultural resources and T&E species evaluation (\$6,500), Preliminary Geotechnical evaluation (\$6,200), Site evaluation for existing covenants (\$3,200), and Traffic Analysis (\$15,000)	\$ 53,500	\$ 3,500	\$ -	\$ 50,000
Pre-development - Due diligence Phase 1 - other - including survey (\$24,500), plat preparation (\$3,200), SUE (\$9,900), wetland delineation and Jurisdictional determination (\$22,900)	\$ 60,500	\$ 60,500	\$ -	
	\$ -		\$ -	
SUBTOTAL	\$ 114,000	\$ 64,000	\$ -	\$ 50,000
Administrative Cost Allowance (5% of Proposed VBAF Grant)	\$ 2,500	\$ -	\$ -	\$ 2,500
TOTAL PROJECT BUDGET	\$ 116,500	\$ 64,000	\$ -	\$ 52,500

**EXHIBIT B**

**FORM OF GRANT REPORT**

[ATTACHED]

**VIRGINIA BROWNFIELDS RESTORATION AND ECONOMIC  
REDEVELOPMENT ASSISTANCE FUND PROGRAM**

**SITE ASSESSMENT AND PLANNING GRANT**

**GRANT REPORT**

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<b><u>Project Summary</u></b>	
<b>Grantee:</b>	City of Salem, Virginia, a political subdivision of the Commonwealth of Virginia
<b>Site:</b>	Property known as Mowles Spring Park property located at 3800 12 O'clock Knob Road, Salem, Virginia 24153 (Tax Parcel Number: 270-1-1).
<b>Grant Amount:</b>	\$50,000
<b>Effective Date of Performance Agreement:</b>	3/7/2024
<b>Performance Date:</b>	3/31/2025

**Project Report**

1. Project Summary. Provide a brief summary of the outcome of the Project:

--

2. Adjustments to Scope of Work. In the table below, report any adjustments to the scope of work for the Project (as set forth in Exhibit A to the Performance Agreement) and associated costs (or check the box if no adjustments were made).

☐ There were no adjustments to the Scope of Work for the Project.

<b>ADJUSTMENTS TO SCOPE OF WORK FOR PROJECT</b>				
<b>Scope of Work Adjustment</b>	<b>Budget</b>	<b>Source</b>		
		<b>Local Match</b>	<b>EPA Grant Share</b>	<b>VBAF Grant Share</b>
<b>TOTAL</b>	<b>\$ _____</b>	<b>\$ _____</b>	<b>\$ _____</b>	<b>\$ _____</b>

3. Enhanced Value. Provide assessment values for the Site before the Grant and after completion of the Project:

	<b>Before Grant</b>	<b>After Project Completion</b>
<b>Assessed Property Value:</b>	<b>\$ _____</b>	<b>\$ _____</b>

4. Reports. Attach complete copies of all studies and reports performed and obtained in connection with the Project. Such studies and reports will be subject to review and requests for supporting documentation and additional materials.

5. VRP Enrollment. The Site is enrolled in the Virginia Voluntary Remediation Program (the “VRP”) (check appropriate box):

Yes ☐      No ☐

6. Invoices. Attach complete copies of all invoices for the Project.

7. Site Photographs. Attach before and after photographs of the Site.

**CERTIFICATION BY A REPRESENTATIVE OF THE GRANTEE:**

By my signature below, I hereby certify that: (i) I have examined this Grant Report and the information provided is true, correct, and complete in all respects, and all required documentation is attached; (ii) data collected with respect to the Site reflects certification by the Virginia Division of Consolidated Laboratory Services (DCLS) Virginia Environmental Laboratory Accreditation Program (VELAP); (iii) if the Site is not enrolled in the VRP, the Project has met appropriate standards of care for reuse of the Site in accordance with the VRP, and the Grantee will maintain all records for facilitating potential future brownfields revitalization of the Site, to demonstrate appropriate care, and to facilitate potential future enrollment in the VRP if necessary; (iv) the Grant proceeds have been used exclusively for the Project in accordance with the Performance Agreement, and any unused Grant proceeds will be promptly repaid to VEDP; (v) the Grantee is delivering a signed and complete Asbestos Abatement Report simultaneously with this Grant Report (if applicable); and (vi) all work and activities associated with the Project were performed and conducted in full compliance with all applicable laws, rules, and regulations.

WITNESS the following signature.

Grantee: **CITY OF SALEM, VIRGINIA**

Submitted by: \_\_\_\_\_  
Signature of Official      Title

Name: \_\_\_\_\_  
Print Name

Date: \_\_\_\_\_



**EXHIBIT C**

**FORM OF ASBESTOS ABATEMENT REPORT**

[ATTACHED]

**VIRGINIA BROWNFIELDS RESTORATION AND ECONOMIC  
REDEVELOPMENT ASSISTANCE FUND PROGRAM**

**SITE ASSESSMENT AND PLANNING GRANT**

**ASBESTOS ABATEMENT REPORT**

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<b><u>Project Summary</u></b>	
<b>Grantee:</b>	City of Salem, Virginia, a political subdivision of the Commonwealth of Virginia
<b>Site:</b>	Property known as Mowles Spring Park property located at 3800 12 O'clock Knob Road, Salem, Virginia 24153 (Tax Parcel Number: 270-1-1).
<b>Grant Amount:</b>	\$50,000
<b>Effective Date of Performance Agreement:</b>	3/7/2024
<b>Performance Date:</b>	3/31/2025

**Asbestos Abatement Report**

1. Introduction and Project Description. Provide a brief summary of the asbestos abatement portion of the Project and its outcome (based on the Asbestos Survey Report):

--

2. Notifications. In the space below, describe any notifications received from the Environmental Protection Agency (EPA) and/or the Virginia Occupational Health and Safety Compliance Program (VOSH) (or check the box if no such notifications were received).

☐ No such notifications were received in connection with the Project.

3. General Observations. In the space below, provide any general observations of which the VBAF Review Committee should be aware regarding the asbestos and any lead paint abatement processes for this Project.

4. Air Monitoring Reports. In the space below, generally summarize the findings set forth in the Asbestos Air Monitoring Report(s) obtained in connection with this Project, including any abatement and clearance.

5. Special Waste Shipments. In the space below, summarize any special waste shipments associated with the Project, including the identity of any hauling contractors involved.

6. Waste Disposal. In the space below, report the total quantities of waste materials that required or require disposal in connection with the Project, and identify landfills utilized.

7. Attachments. Complete copies of all of the following Project documents **must be** labeled and attached to this Asbestos Abatement Report in the following order:

<u>Attachment</u>	<u>Description</u>
A	Accreditation Documentation (DPOR Licenses)
B	Site Map (Abatement Locations)
C	Daily Field Reports (Abatement Activities)
D	Asbestos Air Monitoring Reports (PCM)
E	Asbestos Clearance Reports (TEM)
F	Photograph Log (Abatement Process)
G	CDL Licenses (Special Waste Endorsement)
H	Shipping Documentation (DOT)
I	Disposal Records (Landfill)
J	Building Permit Application (City Code Compliance)
K	Asbestos Survey Report (Type and Location of Asbestos)

8. Note on ACMs and Lead Paint. Projects involving the removal of asbestos-containing materials (ACMs) and lead paint abatement may require specific permitting and licensing requirements and these criteria must be met. Please check with the Department of Labor and Industry at 804.371.2327 regarding notification requirements and the Department of Professional and Occupational Regulation at 804.367.8595 regarding licensing requirements. Removal of ACMs and lead paint abatement must be conducted pursuant to applicable federal and state laws and regulations, including but not limited to, the National Emission Standards for Hazardous Pollutants (NESHAP), Occupational Safety and Health Administration (OSHA), Residential Lead-Based Paint Hazard Reduction Act of 1992, Toxic Substances Control Act of 1976, VOSH, and Virginia Regulations for Asbestos Emissions Standards for Demolition and Renovation.

**CERTIFICATION BY A REPRESENTATIVE OF THE GRANTEE:**

By my signature below, I hereby certify that: (i) I have examined this Asbestos Abatement Report and the information provided is true, correct, and complete in all respects, and all required documentation is attached, and (ii) all work and activities associated with the removal of ACMs and/or lead paint abatement and related to the Project were performed and conducted in all respects in full compliance with all applicable laws, rules, and regulations.

WITNESS the following signature.

Grantee: **CITY OF SALEM, VIRGINIA**

Submitted by: \_\_\_\_\_  
Signature of Official Title

Name: \_\_\_\_\_  
Print Name

Date: \_\_\_\_\_