

Salem City Schools

Salem, Virginia 24153

2016 – 2017 Budget





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Organization of the Budget Document

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

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

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

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

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

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

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



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Introductory

Back of Tab

Salem City Schools

Principal Officials



From left to right above front row: Dr. Michael A. Chiglinsky, Vice Chairman and Mr. John A. (Andy) Raines. Back row: Ms. Artice M. Ledbetter, Mr. David H. Preston, Chairman, and Dr. Nancy A. Bradley.

School Administration

Dr. H. Alan Seibert, Superintendent

Supervisor of Human Resources.....	Ms. Kirstine M. Barber
Assistant Superintendent.....	Mr. Michael A. Bryant
Supervisor of Instructional Technology and Accountability	Ms. Jennifer P. Dean
Director of Business.....	Ms. Mandy C. Hall
Supervisor of Guidance and Health Services.....	Dr. Darryl Helems
Assistant Superintendent for Instruction.....	Mr. Curtis N. Hicks
Director of Student Services	Dr. Randy L. Jennings
Supervisor of Technology & Data Management	Mr. Jim L. Rieflin
Director of Instruction.....	Ms. Diane D. Washenberger
Clerk to the Board.....	Ms. Kathy A. Jordan

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

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



We are pleased to present a budget for FY17 which represents yet another year of continued hope for economic recovery. The national economy continues an extremely slow recovery from the recession which officially ended in June 2009 with national unemployment averaging 4.9% in June 2016 (down from 5.3% in June 2015, 6.1% in 2014 and 7.5% in 2013), historically low interest rates, and moderated energy costs. While the national economy may be on the rebound from the Great Recession, school revenue continues to be adversely affected. Some eight years since the start of the Great Recession, the uptick in school revenues is still to be seen and costs such as pensions and insurance are growing faster than funding. Concerns nationally over the costs of healthcare, including the effects of the Affordable Care Act, have most government bodies and businesses projecting additional expenses mandated by this program.

The harsh reality is that while the recession technically ended some time ago, the effects of the recession are still having a significant negative impact because the school division is facing sustained, multi-year funding gaps with no significant relief in sight. Even the prospect of a potential state investment in K-12 Education in the next biennium would have local match requirements that would be challenging because localities have exhausted local capacity by carrying the state funding responsibility in recent years. Like all other school divisions, we are facing a, "new normal." Virginia finished FY16 \$266 million in the red as payroll and sales tax receipts were below expectations. The state budget was built based on a projected 3.2 percent increase but only saw a 1.7 percent increase in general fund revenue. The shortfall will also force cuts in expected revenue for the two-year budget that took effect July 1, 2016. This shortfall forced the state to defer promised raises for teachers and other state supported local employees. Meanwhile, more unfunded demands are being placed on divisions than ever before. Despite shrinking resources, school divisions are expected to meet rising standards, respond to greater student needs, and prepare students for a globally competitive workplace. Divisions struggle to find resources to maintain current programs and support for students with increasing needs. Funding to launch new initiatives to raise student achievement, add technology, and train teachers to meet these challenges is not available.

The total budget adopted by the Board on March 22 was \$45,786,442 which consists of \$42,101,990 for the General Fund, \$2,089,190 for the Grant Fund, and \$1,595,262 for the Cafeteria Fund. This proposed budget overall is \$419,585 or 0.9% lower than the original adopted budget of \$46,206,027 for FY16. Increases in our budget are mostly attributed to average 2.5% pay raise for all employees.

The budget addresses an average 2.5% raise for employees, implementation of 1/3 of the teacher salary scale fix recommended by the salary study consultant, continued funding for the Distinguished Scholar Program and the International Baccalaureate program, funding for a possible 5% increase in health insurance and funding for the GASB 45 Postemployment Benefits liability, continuation of the Retirement: Extended Work Incentive Program (REWIP), leveraging the Virginia Pre-School Initiative start-up grant for one-time costs with state funding, and continued support of National Board Certification for teachers and funding of the recurring costs of Chromebooks at the high school. In addition, sufficient funding is provided for utilities, insurance, fuel and maintenance based on recent cost trends.

Enrollment Outlook

Enrollment in the current year has declined slightly at budget formation time. The FY13 budget used 3,830 as a projection while our March 31, 2013 Average Daily Membership (ADM) was only 3,779. The FY14 budget used 3,760 as a projection and our March 31, 2014 ADM was 3,761, almost exact. The FY15 budget used 3,760 as a projection and our March 31, 2015 ADM came in above our projection at 3,774. The FY16 budget used a projection of 3,760 and our March 31, 2016 ADM came in below our projection at 3,716. The FY 17 budget is built using a conservative ADM estimate of 3,710, which is lower than the 3,760 estimate used for FY16. This lower estimate was used to ensure our expenses do not exceed our future revenue projections. The third-party enrollment forecasts predict a modest decrease in enrollment over the next five years.

State Funding

FY17 is the first year of the new biennial (two-year) budget which means education funding is re-benchmarked (re-calculated). Typically this means increases in State revenue due to updated education cost data statewide and updated enrollment data. The main change in State funding this year was the addition of the funding for a 2.0% raise to all SOQ funded positions. Funding for the raise was only seven months, not the full twelve months. We were fortunate enough to be able to budget the matching resources from internal reallocations and accept the funds from the State to fund raises in FY 17 without an increase in local support.

The composite index for FY17 and FY18 is .3704, with .6296 being the State share. (For FY 16 the local share was .3628 and the State share of SOQ expenditures was .6372, so comparatively speaking, Salem's "wealth" as measured by the composite index based on real estate values, adjusted gross income, and retail sales increased slightly from the previous biennium, a calculation change driven more by property value fluctuations in the larger and more populous parts of the Commonwealth than by local changes.)

Pension costs for the Virginia Retirement System remain a major concern. In 2012, the General Assembly passed a pension reform that proposed to phase-in contribution rates for the teacher and state plans to the VRS board-certified rates. This is a six year process to phase these rates in and we are in the third year of this phase in. This year's rate is recommended to go from 14.08% to 14.66% or a 0.58% increase. It is expected that there will be increased contributions until the board-certified rates are reached or the General Assembly makes changes to their reform plans which means the costs will exert significant budgetary pressure for the foreseeable future.

The Governor's proposed budget would have resulted in a net budget increase of \$485,014. The House passed budget would have increased our budget by \$223,598 and the Senate passed budget would have increased our budget by \$412,214. The final General Assembly budget used in creating the FY 17 budget increased our budget by \$148,265 which consisted mostly of the supplemental lottery per pupil allocation.

Local Revenue

Salem City funds approximately 50% of our operating budget each year. The City pays 100% of debt service currently for the school division. The debt payment on outstanding debt has a net decrease of \$335,622 in this budget.

Cost Increases planned for in the budget

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

- An average 2.5% salary increase and market adjustments based on Evergreen Solutions compensation study is included in the budget as presented at a cost of \$650,113.
- VRS rate increase amounting to \$10,046.
- Funding for a year of Chromebook payments as part of our 1:1 technology initiative is included at a cost of \$115,000.
- Continued funding for the Distinguished Scholar Program (\$22,000) and the International Baccalaureate program (\$59,650).
- Funding for a possible 5% increase in health insurance and funding for GASB 45 Postemployment Benefits liability.
- Continued support of National Board Certification for teachers.
- Continuation of the Retirement: Extended Work Incentive Program (REWIP).
- Leveraging the Virginia Pre-School Initiative (VPI) start-up grant for one-time costs with previously available, but not historically utilized, state funding based on the increasing number of economically disadvantaged children to establish a preschool class at East Salem Elementary.

Non-Resident Tuition - Changes proposed

The Board received a third-party study of non-resident tuition in November 2015. The following changes were approved:

- 20% increase in the base rate from \$500 to \$600 for the first child.
- Reduction for City and School employees from \$150 to \$100.
- 50% reduction for Salem business and property owners with proper documentation.
- Multiple student families will have tiered pricing.
 - \$600 for the first child
 - \$300 for the second child
 - \$150 for the third or more children.

Health insurance costs

The final cost of Health Insurance cannot be known each year until the annual contract renewal on October 1. Market trends point to a 7-10% increase just on medical inflation alone. Salem's claims experience will impact the rate as well. A budget decrease of \$275,282 in health insurance was budgeted based on the data we had at the time of adoption. A 5% increase in premiums is factored in, but because of a significant decrease in participants in FY16, we were able to decrease our expenditures across all cost centers for health insurance. FY17 is the third year with the additional plan options that allow employees to have more than one plan to choose from in the open enrollment period. The Health Clinic provided by the City is still a wonderful resource to the employees that utilize our health insurance, where no-copays or fees are required.

Grants Fund & Federal Funding

Federal grants are always subject to being cut or eliminated. Unfortunately, our Federal grants decreased slightly in FY 2017 by \$142,938. Grant adjustments are done annually after the revised grant

awards are received in the fall. The amounts in the current budget will be adjusted when the awards are received later in the year. We rely on Federal funding to provide resources and staffing to our schools that would otherwise not be provided or would have to be provided by an increased local appropriation.

Capital Needs

At its October 2015 meeting, the School Board approved its annual update to the Six Year Capital Improvement Plan. Capital projects are funded separate from the regular operating budget.

Cafeteria Fund - Lunch Price Increase of 10 cents will continue

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

For the annual calculation, divisions have to apply an inflation factor to what they charge the average full pay price and can round down to the nearest 5 cents. No annual increase can be more than 10 cents but the goal is to gradually reach \$2.51 as the average lunch price.

Lunch sales declined in FY 2016 due in part to the lower than expected enrollment and to apparent student dissatisfaction with menu changes required by the Healthy Hunger Free Kids Act of 2010 that were likely compounded by the mandated increase in lunch price.

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

FY17 will be the third year of cafeteria operations managed by a Food Service Management Company. Aramark was the recommended proposer with an agreement that is expected to provide a net increase in proceeds from cafeteria operations.

A la carte items and ice cream prices are adjusted as needed at the beginning of the school year based on cost to purchase. Lunch prices at all levels will increase by at least \$0.10 for 2016-2017.

Salem City Schools - Summary of Proposed Cafeteria Meal Prices

	<u>FY16</u>	<u>FY17</u>
Elementary Breakfast	\$1.25	\$1.25
Elementary Lunch	2.20	2.30
Middle and High School Breakfast	1.25	1.25
Middle and High School Lunch	2.40	2.50
Reduced Breakfast	.30 (Set by fed. govt.)	
Reduced Lunch	.40	
Adult Breakfast	1.50	1.55
Adult Lunch	3.00	3.25
Milk	.40	.40

Conclusions and Future Trends Beyond FY17

The FY 17 budget will continue to be challenging as in recent years since the recession started with:

- Unknown changes in State funding
- ADM fluctuations
- Uncertainty of federal grant reductions
- Unknown local funding
- Uncertain and stagnant economic climate
- Significant VRS increases imminent for the near future
- Healthcare Cost increases to include Affordable Care Act

We see an economic recovery that is still lagging which results in challenges for local funding as fixed costs increase, little indication that state funding for K-12 education will be restored anytime soon, and uncertainty of further federal grant reductions. The Commonwealth's practice of cost-shifting to localities during the recession may continue if state revenues continue to be below projections. State funding results and health insurance costs will continue to be challenges each year, but required payments to the Virginia pension program and Affordable Care Act costs will likely present the greatest challenge in the current biennium.

Public education reform, the federal role in education, and public pension plans remain in the national spotlight at this time. These discussions will continue to impact all school systems in the coming years.

A handwritten signature in black ink that reads 'H. Alan Seibert'.

H. Alan Seibert, Ed. D.
Superintendent

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

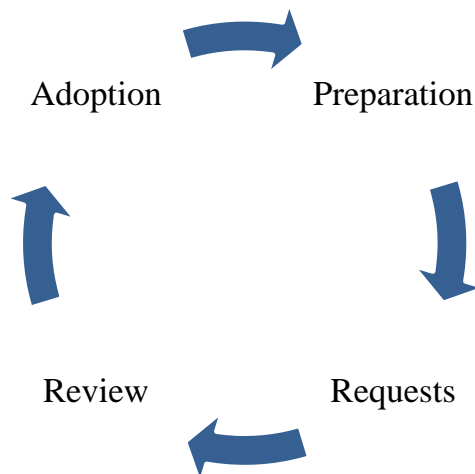
BUDGET CALENDAR

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

November 2015
Administrative staff discusses budget priorities Report to School Board on budget priorities Budget calendar presented to School Board
December 2015
Budget Prep in New World opened to principals and directors School Board holds first public hearing to receive suggestions for budget priorities
January 2016
Directors and principals submit school level prioritized non-personnel budget requests Non-personnel budget verified on-line by Director of Business Update to School Board on Governor's introduced budget and latest budget impact General Assembly convenes Director of Business and central office budget team review all budget requests with principals
February 2016
Report to the board on variations of House/Senate revenues Superintendent, Assistant Superintendent, Director of Business, Supervisor of Human Resources and other division leadership meet with principals and central office staff to review personnel needs based on updated student enrollment projections
March 2016
Director of Business presents entire budget to School Board based on best available state revenue estimates Second public hearing on budget School Board adopts total budget and sends it to City Council for approval prior to April 1 deadline
April 2016
Second staffing meeting to review personnel needs Subsequent report to School Board, as needed, with salary recommendations School Board Chairman and Superintendent present budget to City Council at a regular City Council meeting, typically the second meeting of the month
May 2016
City Council formally appropriates funding for school budget Superintendent and Director of Business review adopted budget with staff as needed
By July 1, 2016
Budget published on-line and in bound paper form

BUDGET PROCESS

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



For historical reference purposes, the Budget Approach and Challenges for fiscal years 2013 through 2017 are provided below.

FISCAL YEAR 2013 BUDGET APPROACH AND CHALLENGES

FY13 marked the first year of the state biennium and during the first year of the biennium the local composite index (LCI) for each school division is recalculated. The LCI is the state measure of the local government's ability to pay for K – 12 education. Salem City School's composite index increased from 0.3516 to 0.3628. The final state budget was passed on April 18, 2012.

Enrollment in the current year remained relatively stable and consistent with the prior year. Fall membership was 3,866 and the final Average Daily Membership (ADM) for the year through March 31 was 3,840.

Due to the increases in other state revenue, Salem City Schools' overall state revenue was expected to increase \$790,908 or 4.5% from the prior year's budget.

Local funding increased \$400,000 during the final stages of budget preparation.

Cost increases were planned for in the budget such as:

- VRS cost increases due to higher rates for pension contributions and group life insurance rates.

- Funding for 1 new IT position and the school division portion of the net cost of a Software Project Manager position.
- Increased software maintenance costs for General Ledger, payroll software and fingerprinting.
- Increase in regional special education tuition
- Increase in dual enrollment tuition paid to Virginia Western Community College (offset by revenue increase).
- Increase for increasing English Language Learners services.
- Increase in software maintenance for PowerSchool and City Internet services.
- Funding for special education services which are now exceeding federal grant funding.
- Increased testing cost.

Notable reductions were implemented to help offset cost increases, and include:

- 2 teaching positions and 1 instructional position eliminated by attrition.
- Reduction in certain extended contracts
- Salaries reduced by a four day furlough for 12 month professional employees during 2013.
- Instructional supplies were cut by 10%.
- Textbook budget was reduced.
- SOL remediation was reduced.
- Travel was cut by 10%.
- Wellness program was cut by 50%.
- Tuition assistance was reduced by 20%.
- Contingency fund was eliminated.
- Natural gas budget was reduced by 8%.
- No school buses were funded.

The school division also budgeted for an anticipated 10% increase in health insurance costs effective October 1 based on national market trends.

FISCAL YEAR 2014 BUDGET APPROACH AND CHALLENGES

FY14 represented another year of budget reductions and continued hope for economic recovery. The budget addressed cost increases in the areas of health insurance, and costs in special and regular education due to sequestration.

Enrollment in this year decreased significantly. Two different third-party providers of enrollment projections had indicated a slight and temporary decline in enrollment. The FY14 budget was built using and even more conservative ADM estimate to ensure our expenses did not exceed our revenue projections.

Pension costs for the Virginia Retirement System remain a major concern and certain cost increases were planned for in the budget including:

- Testing cost increases to fund necessary programs and materials for testing.
- Elementary Enrichment to include First in Math program.
- Expected tuition increase for Governors School students.
- Increase in locally funded special education services which are now exceeding federal grant funding due to sequestration.
- Increased software maintenance costs for General Ledger and payroll.

- Funding for a new Employee Benefits Position.

Notable budget reductions were included in the budget to help offset cost increases, and include:

- Elimination of three teaching positions and two instructional assistant positions by attrition.
- Reduction in purchase of instructional supplies.
- Travel budgets were cut by an additional 10%.
- Wellness program was eliminated.
- Tuition assistance was reduced.
- Science Museum outreach was eliminated.
- SOL remediation was reduced.

The budget also included a projected 5 – 7% increase in health insurance costs.

FISCAL YEAR 2015 BUDGET APPROACH AND CHALLENGES

Budget adoptions at the local level were delayed significantly due to the General Assembly's inability to resolve budget deliberations. The legislature finally adopted a budget in late June and the school division adopted a budget on June 25, 2014. It should also be noted that after budget adoption at the end of June, the City appropriated additional funding that the School Board approved to use towards a raise for all employees. The raise was implemented in October 2014 and was retroactive to fulfill a full contract year raise.

Enrollment remained fairly steady. The FY15 budget was built using a conservative estimate of 3,760, same as FY14, to ensure our expenses did not exceed our revenue projections.

FY15 was the first year of the new biennial budget and included re-benchmarking (re-calculated) which typically increases State revenue due to updated education cost data statewide and updated enrollment data.

The composite index for FY15 and FY16 is 0.3695, up from 0.3628 the previous two years.

Pension costs for the Virginia Retirement System remained a major concern. In 2012, the General Assembly passed a pension reform that proposed to phase-in contribution rates for the teacher and state plans to the VRS board-certified rates. This is a six year process to phase-in rates and we are in the second year of this phase-in. This year's rate increase was recommended to go from 11.66% to 14.50% or a 2.84% increase.

Other cost increases were planned for in the budget including:

- Reinstatement of the furlough
- Increase in insurance costs related to the Affordable Care Act.
- Costs for a salary study.
- Increase in locally funded special education services which are exceeding federal grant funding due to Sequestration.
- Increase in rates for Homebound Instructors.
- Regional program expense increases.
- Occupational and Physical Therapy services cost increases.
- Funding for additional software.

Budget reductions were proposed in the budget to help offset increases and included:

- IB Coordinator stipend.
- Administrative restructuring.
- Reduction in funding for the Roanoke Valley Career Consortium.

Market trends were indicating to a 5 to 7% increase just on medical inflation alone in relation to health insurance costs. Subsequent to the budget adoption, health insurance rates were not changed, but additional plan options were added for health insurance to allow employees to have more than one option to choose from during the open enrollment period.

FISCAL YEAR 2016 BUDGET APPROACH AND CHALLENGES

The national economy continued an extremely slow recovery from the recession which officially ended in June 2009. While the national economy may be on the rebound from the Great Recession, school revenue continues to be adversely affected. Some seven years since the start of the recession, the uptick in school revenues is still to be seen and costs such as pensions and insurance are growing faster than funding. Concerns nationally over the costs of healthcare, including the effects of the Affordable Care Act, have most government bodies and businesses projecting additional expenses mandated by this program.

The FY16 budget adopted by the Board on March 31, 2015 is \$789,979 or 1.71% higher and the increase is mostly attributed to the average 1.5% pay raise for all employees.

Enrollment remains fairly steady. The FY16 budget was built using the same ADM as FY15, or 3,760. The third-party enrollment forecasts predict a modest increase in enrollment over the next few years, but with the announcement by Norfolk-Southern to relocate employees in the Roanoke office to Norfolk and Atlanta, a conservative ADM of 3,760 was used.

FY16 is the second year of the biennial (two-year) budget which means education funding normally stays about the same as the previous fiscal year. The main change in State funding was the addition of the State funding for a 1.5% raise for all SOQ funded positions. The 0.44% reduction in the retirement rates was a welcomed change after years of increases to localities to offset State underfunding of VRS in the past.

Cost increases included in the budget included:

- Increases in Health Insurance and costs associated with the Affordable Care Act.
- Funding for the average 1.5% salary increase.
- Increase for a locally funded special education teacher at Salem High School.
- Funding for recurring costs associated with the 1:1 deployment of Chromebooks at Salem High School.

A 10% increase in health insurance was budgeted based on the data we had at the time of budget adoption. Based on information we received from our health carrier, additional plan options were available for employees to choose from during open enrollment. The Health Clinic provided by the City is a wonderful resource to the employees that utilize our health insurance, where no co-pays or fees are required.

FISCAL YEAR 2017 BUDGET APPROACH AND CHALLENGES

The process of developing a budget each year is extremely important for allocating resources to the successful operation of a world class educational program for approximately 3,700 students in 4 elementary schools, one middle school, one high school and an alternative education center. Following recent years of reduced state aid for public education, the School Board will see an increase in state funding while funding from the City will remain the equal to last year. Although positive growth is seen in certain areas of the budget, there is a net decrease seen in this budget, and overall FY17 budget remains lower than the FY09 budget.

Since school divisions in the Commonwealth of Virginia are fiscally dependent on the local government, the school budget was forwarded to the Salem City Council for their approval after it was approved by the School Board on March 22, 2016. State law requires that the School Board adopt a budget by April 1 of each year. If the City Council makes adjustments to the School Board's request, the School Board is required to adjust its budget within the parameters of state law. Eventually, the final school budget was adopted by City Council on May 23, 2016.

In addition to the operating budget for the school division, the School Board periodically reviews and updates the Capital Improvement Plan (CIP) which reflects school capital needs for a period of approximately six years. The CIP generally includes large construction projects, however, other capital needs may be addressed in the CIP. The CIP is updated as projects are completed or added. The School Board adopted the latest capital improvement plan on October 13, 2015 to include major capital projects planned for the next six years. The next large project is the multi-phase renovation of Salem High School.

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

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

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

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

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

All state revenue budget line items were estimated using a conservative Average Daily Membership (ADM) of 3,710. Third party enrollment forecasts predict a modest decrease in enrollment over the next five years. These and other factors result in a largely decreased enrollment assumption for budgeting purposes.

The FY17 budget reflects an increase in state revenue of \$150,010 that includes the state share of a 2% raise, per pupil lottery funding and adjustments in accounts based on participation levels and VRS changes. Local revenue from Salem City reflects a level-funded amount of \$19,270,796. The City funding for debt service is decreasing by \$335,622.

The School Board received an independent, third-party analysis of non-resident practices that examined similarly-sized school divisions (divisions with one high school that inherently limits staffing flexibility). Based on the study, the following recommendations were made:

- 20% increase in the base rate from \$500 to \$600 for the first child.
- Reduction for City and School employees from \$150 to \$100.
- 50% reduction for Salem business and property owners with proper documentation.
- Multiple student families will have tiered pricing:
 - \$600 1st child
 - \$300 2nd child
 - \$150 3rd child

Utility accounts have been adjusted based on trend, with no overall increase/decrease.

The budget includes \$650,113 to provide compensation increases for staff. This includes an average 2.5% raise for employees and additional funds to implement 1/3 of the teacher salary scale fix recommended by the Evergreen Solutions salary study. The board implemented the suggested market improvements for the classified scale in January 2016. According to the salary study, the cost to implement the recommendations to the teacher's salary scale was \$854,000. Pension contributions will increase for professional staff by 0.60% or \$120,452 while pension contributions for non-professional staff will decrease by 3.52% or a savings of \$48,655. The General Assembly approved an increase in the employer share of the Group Life insurance rate to 0.52% in FY17 for a cost of \$10,046. The net of all VRS changes is an increase in expense of \$81,843.

Other expenditures highlights include:

- Funding for one year's lease payment of Chromebooks as part of our 1:1 technology initiative.
- Continued funding for the Distinguished Scholar Program (\$22,000) and the International Baccalaureate program (\$59,650).
- Funding for a possible 5% increase in health insurance and funding for GASB 45 Postemployment Benefits liability
- Continued support of National Board Certification for teachers
- Continuation of the Retirement: Extended Work Incentive Program (REWIP)
- Leveraging the Virginia Pre-School Initiative (VPI) start-up grant for one-time costs with previously available, but not historically utilized, state funding based on the increasing number of economically disadvantaged children to establish a preschool class at East Salem Elementary

STRATEGIC MANAGEMENT COMPONENTS

Mission Statement

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

Love. Engage. Inspire.

Vision Statement

The City of Salem School Board's Vision Statement shall be Children First, Every Child Every Day!

Core Values

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

Educational Philosophy

Therefore, it shall be the philosophy of the Salem City School Board to provide a variety of educational, extracurricular, and social opportunities so that every student will achieve maximum intellectual, social, emotional, and physical growth and be equipped with the skills necessary to communicate effectively, to be successful in the workplace and in higher education, and to make creative and constructive decisions.

The Mission Statement approved by the School Board provided the foundation for the recommendations contained within this Annual Financial Plan. The School Board adopted goals served as a framework for staff in building a budget for FY17. Staff was provided with general directions at the beginning of the budget process for preparing their budgets; this included establishing as a priority the goals approved by the School Board. Staff was instructed to assume that there would be a little new funding available to meet the School Board goals and that redirecting existing financial resources to meet the priorities would be an essential means of financing these goals.

Staff members at all management levels were involved in the development of the budget. The School Board conducted two public comment opportunities on the budget and followed up with meetings involving the Superintendent and staff.

BOARD GOALS

The School administration has identified certain goals to initiate our budget process.

First Priority Goals

- Monitor federal and state revenue trends closely.
 - Monitor status of State funding closely in light of continued revenue weakness at the State level.
 - Monitor the lingering impact of cuts in Federal funds and uncertainty at the State level.
- Emphasize retaining locally-funded personnel positions
- Provide sufficient funding for any required increase in VRS pension or life insurance contributions.
- Provide funding for possible health insurance increase and continued funding for annual deposit to VML-VACO trust fund for other postemployment benefits (OPEB liability) for pre-65 retirees.
- Recognize that the Board's quality programs are delivered by those who the Board has appointed to serve Salem's children by considering a salary increase or one time salary payment if funding permits.

Maintain and improve the quality of instruction

- Support efforts to improve Salem's on-time graduation rate and mastery of 21st Century Skills.
- Provide funding for necessary teaching positions based on educationally-sound pupil-teacher ratios and projected enrollment.
- Support efforts to reduce the caseloads of special education professionals.
- Support education efforts as outlined in the Comprehensive Plan.
- Provide sufficient funding to support the Standards of Quality, Standards of Learning testing progress, SOL remediation efforts, Standards of Accreditation, and No Child Left Behind Waiver (Annual Measurable Objectives) goals both at the individual schools and division-wide.
- Support continuing efforts building on prior innovations including Assessment FOR Learning, the Growth Project, and Standards-based Learning, to emphasize individualized student growth and the Personalization of Instruction and to continue research regarding alternate compensation strategies.
- Support continuing efforts to accomplish effective communication with parents and students.
- Maintain sufficient funding for textbook replacements in accordance with State adoption guidelines and to maintain the technology replacement cycle.
- Consider the impact of federal budget changes related to any reauthorization of ESEA on programs or personnel.
- Continue to provide sufficient funding for special education, risk reduction and English Language Learners, which have seen cost increases in recent years.
- Implement suggestions from the salary study completed in early FY16, including adjustments to our salary scales to equitable across the Division beginning with employees identified as "below market" positions and then addressing compression in the teacher salary scale.

Emphasize staff development to maintain a trained and motivated workforce

- Emphasize funding, as available, for conference and tuition reimbursement to maintain highly qualified instructional staff.

Provide funding for on-going operational and maintenance needs

- Provide sufficient funding for electricity, natural gas, diesel fuel for buses, and water/sewer accounts to address increasing costs.
- Continue energy-saving emphasis in HVAC operations.
- Adjust funding in maintenance accounts where trends indicate a need.
- Replace aging equipment on a regular basis.
- Purchase two buses annually from either the operating budget or capital reserve, as available.

Continue to enhance technology in the schools and administrative areas

- Continue implementation of the 6 year technology plan including emphasis on advanced interactive technology, supporting the digital conversion including the 1:1 deployment to secondary students to provide equity of opportunity to all students and replacement cycle of legacy computer carts each year from operating funds, as available

Secondary Priority Goals

- Monitor participation and consider a phased implementation of Mandarin Chinese as a world language option, including the possible pursuit of an additional grant as a bridge to local funding.
- Evaluate the effectiveness of the AP Computer Science MOOC and monitor interest in computer science and related feeder courses in order to evaluate the need to allocate staffing to support computer science classes at Salem High School.
- Monitor enrollment projections in graphic arts and consider additional instructional periods as needed to meet course demand.
- Evaluate the effectiveness of the AIIMS program and determine the need to reconfigure/add staffing to address teacher of record certifications for core disciplines.
- Consider any opportunity to allocate instructional periods for the provision of an Instructional coach position.

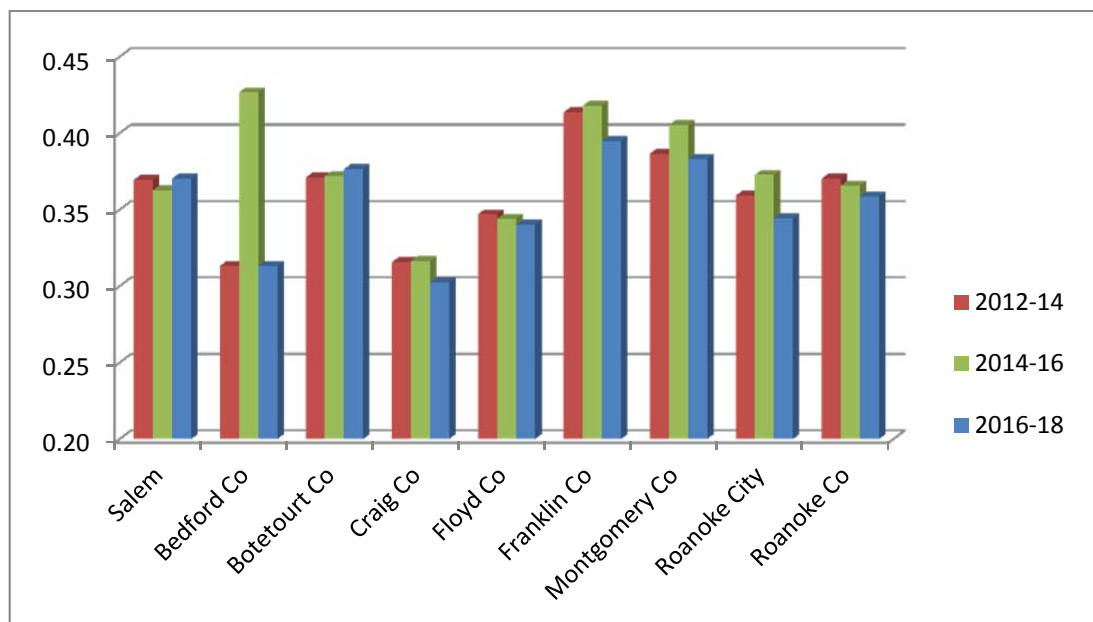
COMPOSITE INDEX

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

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

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

The Composite Index of Local Ability to Pay determines a school division's ability to pay education costs fundamental to the commonwealth's Standards of Quality (SOQ). For FY17, Salem's local composite index is .3704. This means the state will fund 62.98 percent and Salem City is required to pay 37.04 percent of the minimum educational program set by the state Standards of Quality. It is calculated using three indicators of a locality's ability-to-pay: true value of real property (weighted 50%), adjusted gross income (weighted 40%), and taxable retail sales (weighted 10%). Each locality's index is adjusted to maintain an overall statewide local share of 45 percent and an overall state share of 55 percent. The index is recalculated every two years. As a locality's index declines, the state's share of its funding increases and the amount the locality should be able to pay decreases. The chart below compares the composite index among the surrounding school divisions.



Year	Salem	Bedford County	Botetourt County	Craig County	Floyd County	Franklin County	Montgomery County	Roanoke City	Roanoke County
2012-14	0.3695	0.3132	0.3720	0.3157	0.3470	0.4138	0.3866	0.3592	0.3704
2014-16	0.3628	0.4268	0.3710	0.3163	0.3440	0.4181	0.4053	0.3728	0.3657
2016-18	0.3704	0.3132	0.3766	0.3026	0.3402	0.3948	0.3830	0.3443	0.3587

Source: Budget Office, Virginia Department of Education, November 2015

BALANCED BUDGET

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

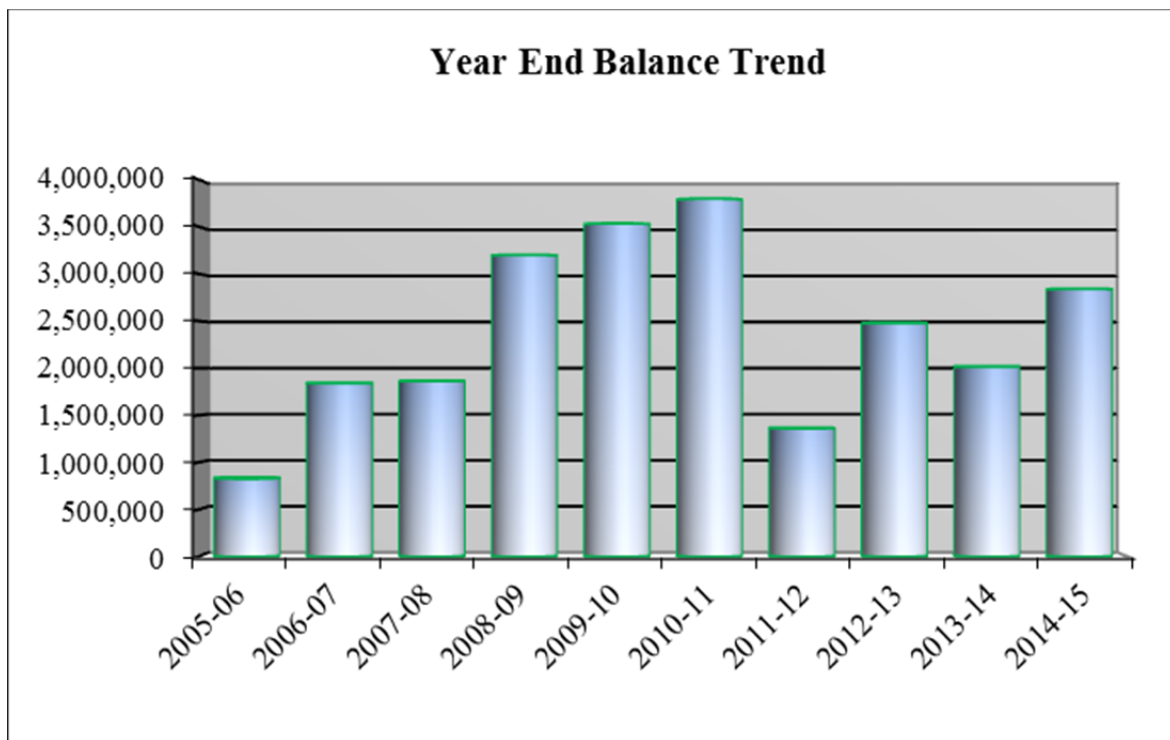
SCHOOL BOARD POLICY

The School Board and Salem City Council enjoy a polite, collaborative and productive working relationship and have worked together to safeguard the children and family they serve. Both boards

have identified opportunities in the midst of challenges and continued to improve as organizations. The School Board and City Council have adopted financial policies governing the use of year end balances for the school division. All funds not encumbered or spent by the end of the fiscal year (June 30th) shall be returned to City Council. In accordance with City Council Resolution Number 487: “All funds appropriated by City Council for use by the School Board, unexpended at the close of any fiscal year, as determined by the City’s annual audit, shall be placed in a general reserve account for non-recurring expenditures of the school division as determined by the School Board with the consent of City Council.”

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

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

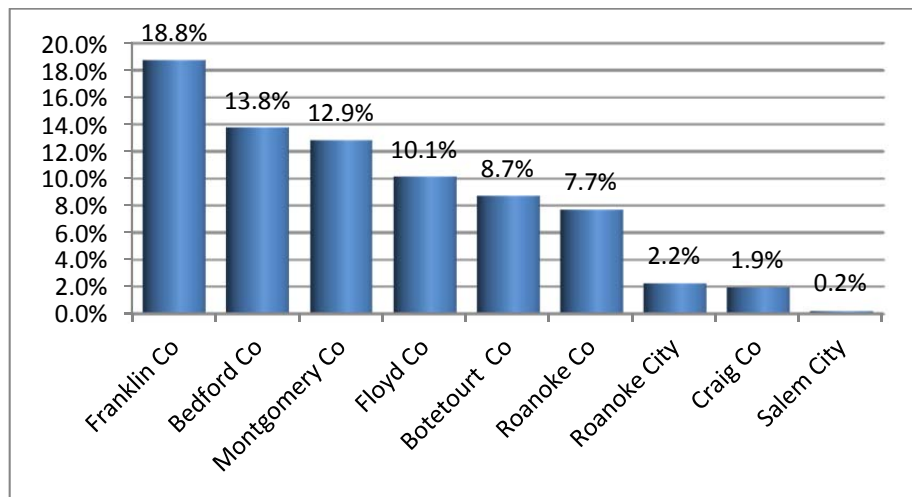


Year-end balance for FY09, FY10, and FY11 showed an increase due a planned renovation of South Salem Elementary School. The year-end balance for FY12 was significantly lower than previous years due to the start of the South Salem construction project.

POPULATION GROWTH

For the period of 2000 – 2010, Salem City’s population remained virtually unchanged with a 0.2% increase. The chart below shows a population increase comparison for surrounding Salem City localities.

**Roanoke Metropolitan Area Population Growth Comparison
For the Period 2000 to 2010**

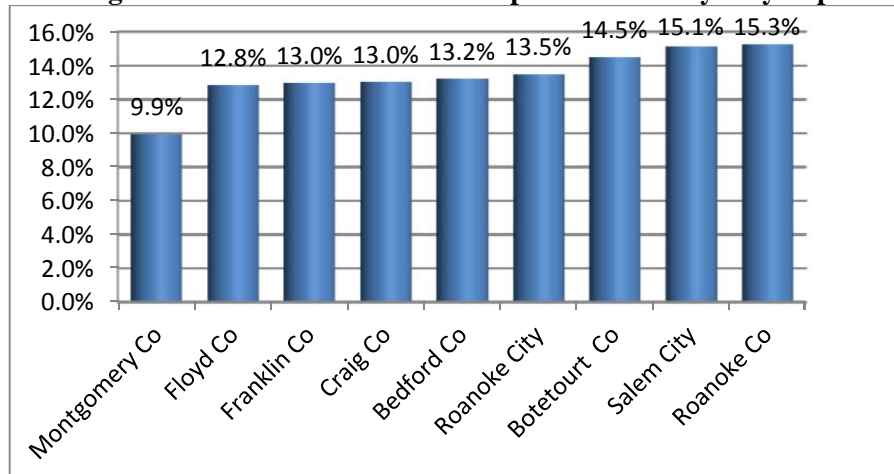


Source: University of Virginia, Weldon Cooper Center for Public Service.

SCHOOL ENROLLMENT AS COMPARED TO POPULATION

Salem City has the second highest percentage of student enrollment in relation to total population in localities across the region. The results of this report show Salem City’s student enrollment at 15.1% of the total City population.

Percentage of School Enrollment as Compared to County/City Population



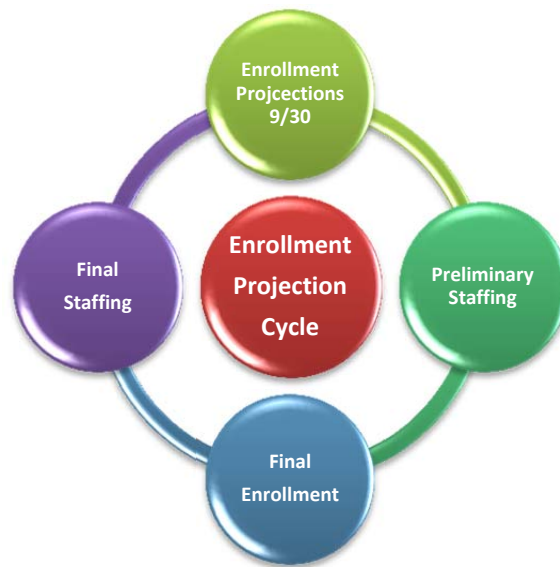
Source: University of Virginia, Weldon Cooper Center for Public Service and Table 15 of the Superintendent’s Annual Report for Virginia.

* Latest available population estimate.

STUDENT ENROLLMENT

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

Since about 50% of the school division's revenue is based on student enrollment projections, it is a primary focus when developing the budget. Enrollment is also significant because it drives the number of instructional and support staff needed to provide educational and support services to students.

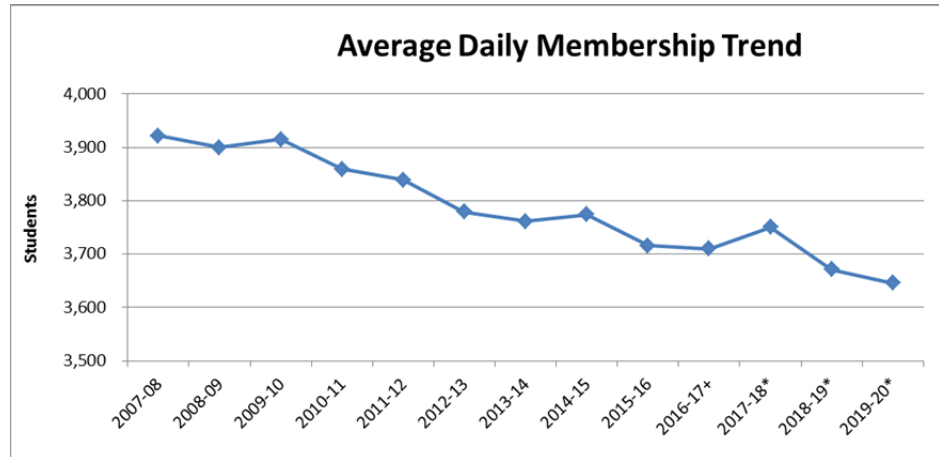


For purposes of the FY17 budget, the School Board started with the March 31, 2015 ADM of 3,774 and factored in the limited population growth in the Roanoke Valley. The school division also obtained a third-party enrollment forecast which predicts a modest decrease in enrollment over the next five years. This and other factors, including the ongoing kindergarten enrollment for SY 2016-2017 at the time the budget was being prepared result in a largely decreased enrollment assumption for budgeting purposes.

The budget was built with an ADM of 3,710. The official ADM for the current school year (as of March 31, 2016) was 3,716 further supporting the need to be conservative in estimating ADM for the FY17 budget.

The following chart reflects the trend in student enrollment for school years 2007-2016 and a forecast to year 2020.

Year	Students
2007-08	3,922
2008-09	3,900
2009-10	3,915
2010-11	3,859
2011-12	3,839
2012-13	3,779
2013-14	3,761
2014-15	3,774
2015-16	3,716
2016-17	3,710
2017-18	3,750
2018-19	3,671
2019-20	3,646

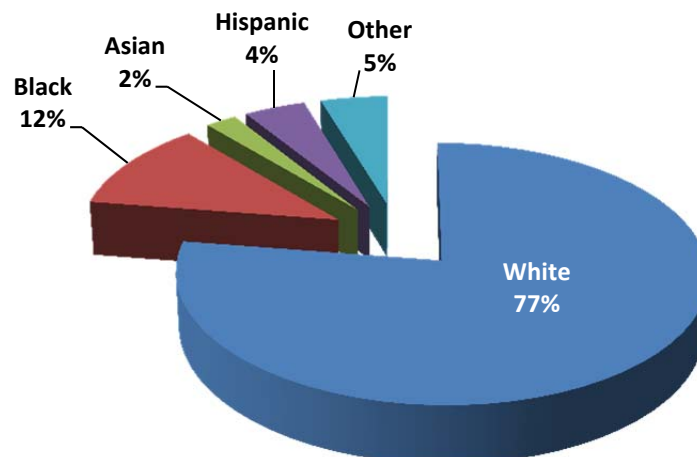


+ Budgeted enrollment * Projected enrollment

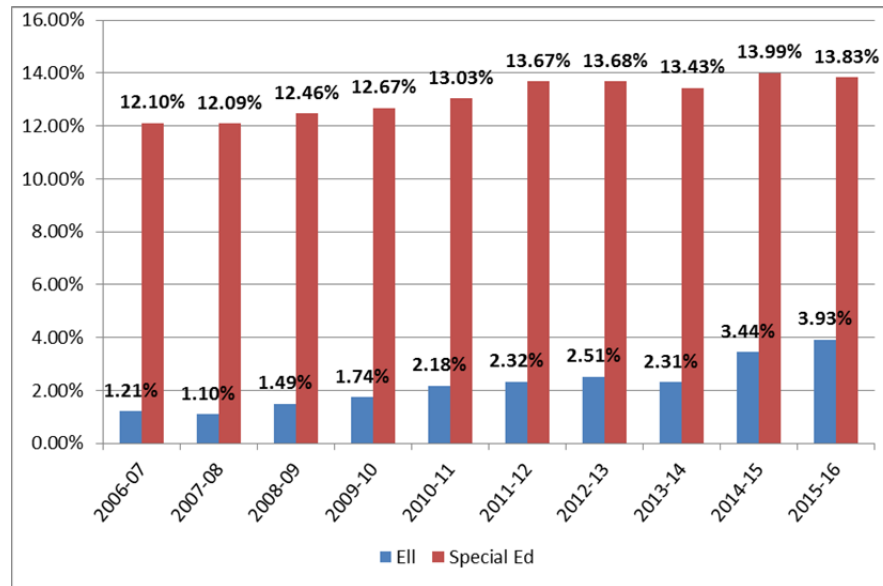
STUDENT DEMOGRAPHICS

Salem City Schools is the 67th largest of 132 school divisions in Virginia. Student demographics are anticipated to remain fairly constant. Special education has averaged just above 13% of the total student enrollment for the past several years. The number of students who are supported by the English Language Learners (ELL) has increased slightly since FY07 and represents approximately 3.4% of the total student population. Beginning in FY16, Salem City Schools began a program with Roanoke County Schools to address the needs of Level 1 ELL students. Salem students attend class in the county ELL program housed at the Burton Center for Arts and Technology. Salem and Roanoke County are currently consortium partners for a program operated under Title III. The number of students eligible for free and reduced breakfast and lunch is approximately 32% division wide. The ethnic composition of Salem City Schools' student enrollment as of September 30, 2015 is shown in the chart below.

Student Ethnicity Distribution



**Special Education and English Language Learners
as a Percentage of Total Salem City Schools Enrollment**



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

FISCALLY DEPENDENT SCHOOL DIVISION

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

DIVISION ACCOMPLISHMENTS

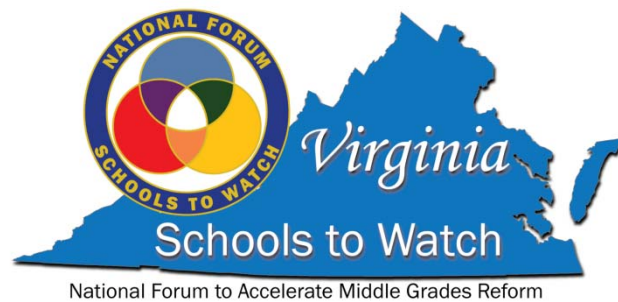
Based on results from the Spring 2015 testing window (the most recent results available), the school division continues to be a leader with 100% of our schools meeting or exceeding state accreditation benchmarks. All of our schools also met the state requirements for full state accreditation for the FY16 school year based on their FY15 SOL performance. Additionally, our students consistently exceed the state average on both Standards of Learning (SOL) and Scholastic Achievement Tests (SAT). Salem City Schools also prides itself on having a high on-time graduation rates at 94.2% and one of the areas lowest dropout rates of 0.82% in FY15 (the latest data available).



Salem City Schools was named one of the top ten school districts in Virginia for 2016 by Niche. Ranking factors include state test scores, college readiness, graduation rates, SAT/ACT scores, teacher quality, and student and parent reviews.

Andrew Lewis Middle School joined more than 400 exemplary middle-grades schools across the nation as “Schools to Watch” as part of a recognition and school improvement program developed by the National Forum to Accelerate Middle-Grades Reform.

Andrew Lewis Middle was selected for its academic excellence, its responsiveness to the needs and interests of young adolescents, and its commitment to helping all students achieve at high levels. In addition, the school has strong leadership, teachers who work together to improve curriculum and instruction, and a commitment to assessment and accountability to bring continuous improvement.



South Salem Elementary, West Salem Elementary and Salem High School are among the 278 schools and two school divisions that earned 2016 Virginia Index of Performance (VIP) Awards for advanced learning and achievement. The VIP incentive program recognized schools and divisions that exceed state and federal accountability standards and achieve excellence goals established by the governor and Board of Education.

All three Salem schools received the Board of Education’s Distinguished Achievement Award for meeting all state and federal benchmarks and for making progress towards the goals of the governor and the Board of Education.

Several teachers and staff members in Salem received high honors during the 2015-16 school year.

- Dr. Alan Seibert, Division Superintendent, was named Virginia’s Curriculum Leader of the Year by the Virginia Association of Supervision and Curriculum Development.
- Mrs. Natalie DiFusco-Funk, 5th grade teacher at West Salem Elementary was named Virginia’s 2016 Teacher of the Year.
- Ms. Regina Meredith, Counseling Coordinator at Salem High School, was named Virginia’s Counselor of the Year by the Virginia Counselors Association.
- Twenty-five Salem teachers are National Board Certified (NBC). Achievement of NBC means that the teacher has met the highest standards for their profession.
- Salem football coach, Stephen Magenbauer was named the Virginia High School League (VHSL) Group 4A Coach of the Year.
- Mr. Derek Wray, Automotive Technology teacher at Salem High School, was named 2016 teacher of the year for the Salem school division.
- Mrs. Melissa Cook, 7th grade math teacher at Andrew Lewis Middle School, was recognized as being one of the valley’s top teachers by the Air Force Association.

STUDENT ACHIEVEMENT

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

Scholastic Aptitude Test (SAT)

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

Standards of Learning Tests (SOL)

SOL tests are administered to students in grades 3 - 8 and in certain high school classes. Beginning with the class of 2004, students were required to earn a certain number of verified credits to be eligible for a standard or advanced high school diploma. Verified credits for graduation are based on the student achieving a passing score on the required end-of-course SOL tests. Based on the Spring 2015 SOL test results, all elementary, middle, and high schools in Salem City are fully accredited.

International Baccalaureate Diploma Program

The International Baccalaureate (IB) Diploma Program is a college preparatory course of study for academically talented students in grades 11 and 12. Admission to the Salem High School Pre-Diploma Program for grades 9 and 10 is by application, and the program prepares accepted students for participation in the IB Diploma Program in their junior and senior years. All IB courses are taught by instructors trained in IB instruction at workshops conducted by the International Baccalaureate Organization (IBO). The courses are designed to develop students' skills in writing, time-management, and critical/higher-order thinking abilities. In addition, through these courses, each student is exposed to the interdisciplinary nature of the IB liberal arts curriculum. Students who complete the full requirements of the IB Diploma Program are eligible to receive the IB Diploma issued by the International Baccalaureate Organization (IBO), in addition to the appropriate Salem City School Division diploma.

Academic and Extracurricular areas

- Salem High School had 3 International Baccalaureate (IB) diploma candidates, 95 IB certificate candidates, and 51 Distinguished Scholars in the Class of 2016 .
- 244 high school students took at least one IB course (695 total IB enrollments), many freshman and sophomores took Pre-IB courses, and 377 students took at least one dual enrollment course in SY 2016.
- 296 students earned an Industry Credential in SY 2016.

Accomplishments in SY 2016:

- The Salem High School yearbook staff was one of only thirty-six nationally to win a Crown (silver) at the Columbia Scholastic Press Association national yearbook event.
- Four Salem High students were placed in the Governor's School Project Forum (Science Fair) in the area of Science and Technology.

- The Salem High School choral and band programs received the prestigious Blue Ribbon Award for Superior Music from the Virginia Music Educators Association.
- The Salem High School football team won its seventh Virginia High School League (VHSL) Division 4A State Championship.
- The Salem High School forensics team won their eleventh consecutive Division 4A State Championship.
- Two Salem High School students received first place finishes and state championship titles in the State Skills USA competition.

Graduation Statistics for the Class of 2016

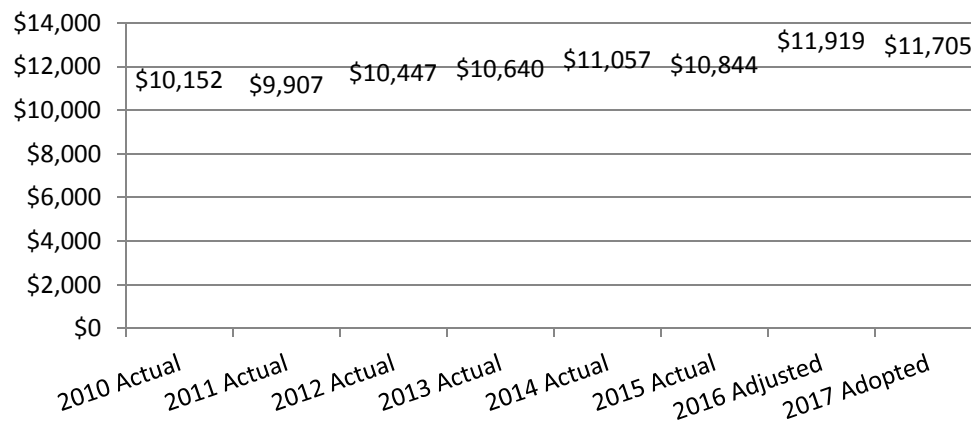
The chart below provides a variety of information regarding the Class of 2016 high school graduates:

School	Graduates	On-Time Graduation Rate	% College Bound
Salem High	279	94.9%	87

COST PER PUPIL

The Virginia Department of Education defines “Operations” to include regular day school, summer school, adult education, and other education, but does not include pre-kindergarten, non-regular day school programs, non-local education programs, debt service, or capital outlay additions. Figures below for FY10 - FY15 were taken from Table 15 of the Superintendent’s Annual Report for Virginia for the respective years. The FY16 cost per pupil is an estimate based on the adjusted FY16 budget. The FY17 cost per pupil is an estimate based on data included in this budget book.

Trends in Cost Per Pupil



ACADEMIC EFFICIENCY OF DOLLARS SPENT

Below is a ranked comparison of per pupil expenditures for school divisions in the Roanoke region as compared to ranking of pass rates for Math SOL, English SOL scores, and graduation rates. All data presented is for fiscal year 2015 (latest year comparable data is available). As illustrated by the charts, Salem City Schools was ranked 2nd in per pupil spending and ranked 2nd in Math SOL scores, Reading SOL scores, and 3rd in on-time graduation rates.

Locality	Per Pupil Expenditure (a)	Rank	Locality	Math SOL (b)	Rank
Roanoke City	12,475	1	Botetourt County	89	1
Salem City	10,844	2	Salem City	88	2
Franklin County	10,669	3	Roanoke County	88	2
Montgomery County	10,569	4	Montgomery County	82	3
Botetourt County	10,475	5	Franklin County	80	4
Roanoke County	9,832	6	Roanoke City	78	5

Locality	Reading SOL (b)	Rank	Locality	Graduation Rate (b)	Rank
Botetourt County	88	1	Botetourt County	95.8	1
Roanoke County	88	1	Roanoke County	94.6	2
Salem City	86	2	Salem City	94.2	3
Franklin County	83	3	Franklin County	87.7	4
Montgomery County	83	3	Montgomery County	87.6	5
Roanoke City	72	4	Roanoke City	85.6	6

a Source: State Superintendent's Annual Report for Virginia, Fiscal Year 2015, Table 15.

b School Division Report Card for 2015.

ALLOCATION OF PERSONNEL RESOURCES

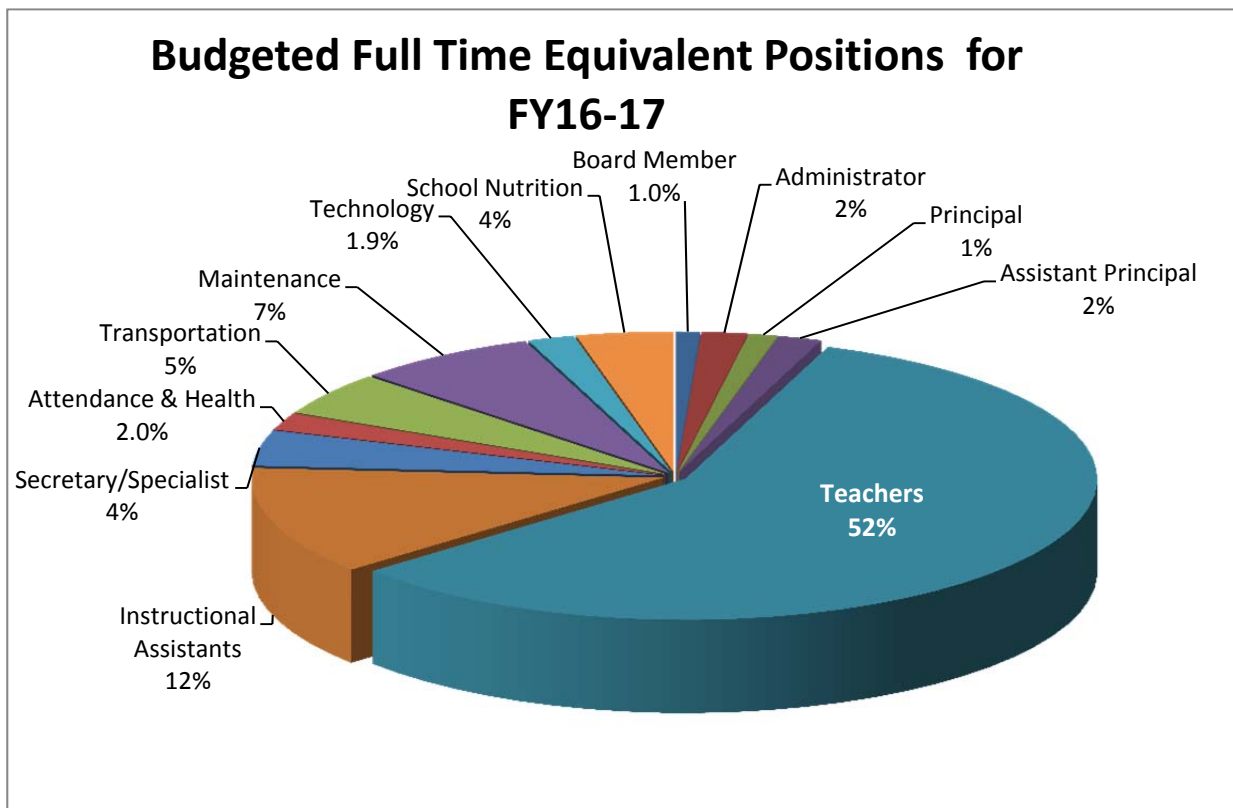
The information below is a summary by position of personnel resource changes included in the FY17 budget as compared to the FY16 budget. The total number of full time equivalent positions for FY17 is 523.

	FY 16	FY 17	Difference
Board Member	5.0	5.0	0.0
Administrator	9.5	9.5	0.0
Principal	6.0	6.0	0.0
Assistant Principal	9.0	9.0	0.0
Teacher	302.1	303.9	1.8
Instructional Assistant	65.1	65.1	0.0
Secretary/Specialist	21.4	21.4	0.0
Attendance & Health	10.5	10.5	0.0
Transportation	26.2	26.2	0.0
Maintenance	37.3	37.3	0.0
Technology	9.7	9.7	0.0
School Nutrition	20.0	20.0	0.0
Total	521.8	523.6	1.8

Positions for teachers and instructional assistants vary from year to year based on enrollment by school and grade.



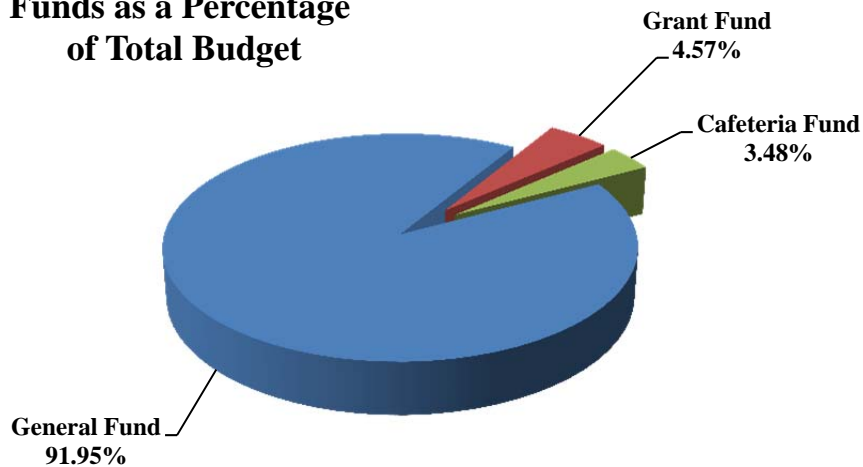
These personnel resources are allocated as follows:



SUMMARY OF FUNDS

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

**Funds as a Percentage
of Total Budget**



The schedule below presents a summary comparison of the funds included in this budget. The FY17 approved General Fund budget reflects a decrease of 0.4% over the FY16 budget. The Grant Fund reflects an expected decrease in federal funds for education of \$142,938. The Cafeteria Fund reflects a decrease of \$91,525, or 5.4%.

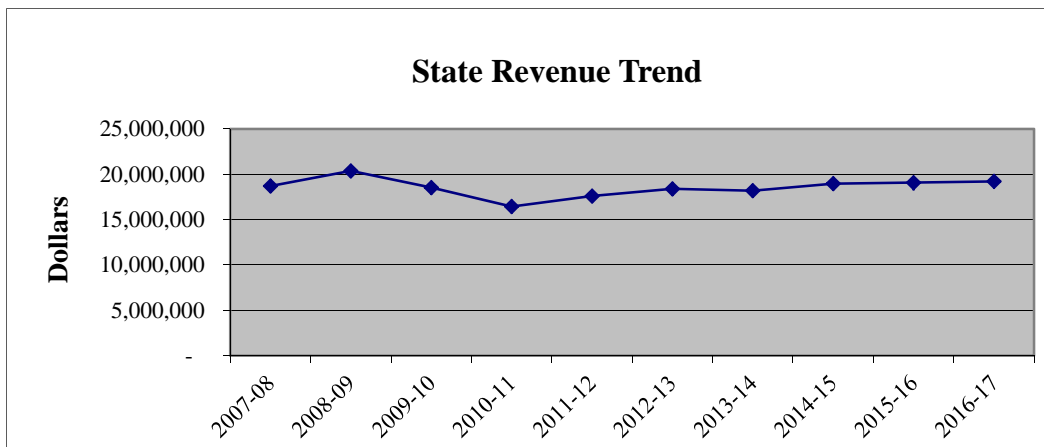
Fund	Budget 2015-16	Budget 2016-17	Increase (Decrease)	Percent Change
General Fund	\$ 42,287,112	\$ 42,101,990	\$ (185,122)	-0.4%
Grant Fund	2,232,128	2,089,190	(142,938)	-6.4%
Cafeteria Fund	1,686,787	1,595,262	(91,525)	-5.4%
Total Funds	\$ 46,206,027	\$ 45,786,442	\$ (419,585)	-0.9%

The FY17 School Budget reflects an overall decrease of 0.9% over the prior year with the Grant Fund representing the largest share of that reduction. Further discussion of these budget variances by fund follows this section.

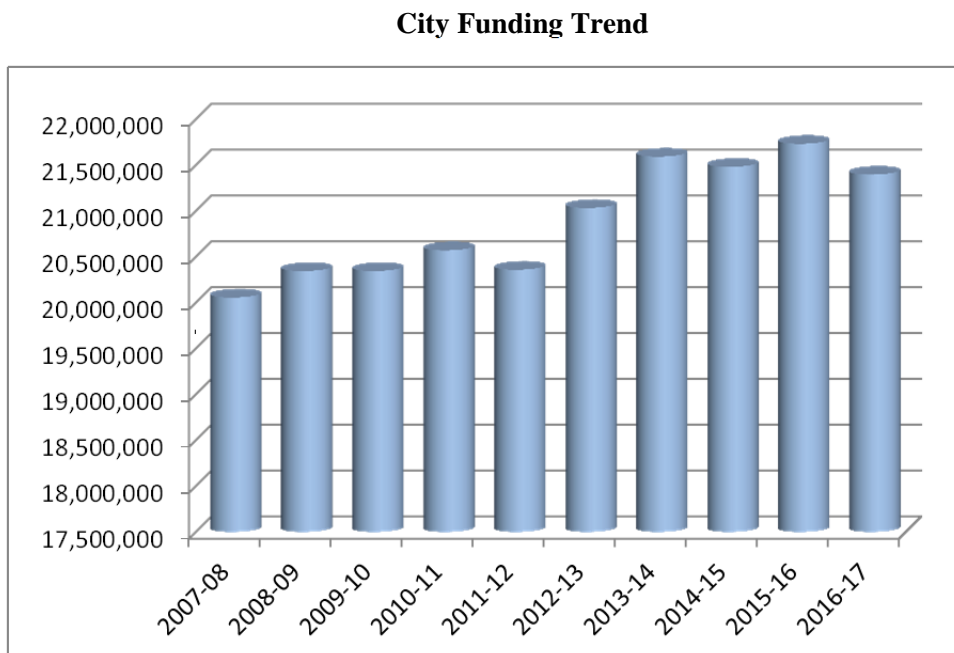
SCHOOL BOARD APPROVED FY17 GENERAL FUND BUDGET

General Fund Revenue Highlights

The revenue projections for FY17 in the General Fund reflect several significant assumptions. State revenue was projected using the General Assembly's approved state budget for FY17. The projected increase in state revenue for Salem City Schools is \$150,010 or 0.79%. The graph below is a historical trend analysis of state revenues.



The allocation of City funding for schools is approximately 50% of the operating budget and reflects a decrease of \$335,622, or 1.5% due to a reduction in the funding for debt service, which accounts for the amortization of current loans. The bar graph below illustrates the city funding over the past ten years.



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

	Budget FY16	Budget FY17	Increase (Decrease)
State Sales Tax	\$ 3,617,064	\$ 3,725,872	\$ 108,808
State Revenue	15,472,319	15,499,821	27,502
Transfer from City	21,729,620	21,393,998	(335,622)
Other Revenue	1,468,109	1,482,299	14,190
Total Revenues	\$ 42,287,112	\$ 42,101,990	\$ (185,122)

General Fund Expenditure Highlights

The following priority increases were funded in the FY17 General Fund budget:

Compensation & Benefits

- \$650,113 is included in the budget to fund an average 2.5% salary increase and to provide adjustments to salary scales based on the recommendations from the Evergreen salary study.
- The net increase of VRS pension contributions and life insurance is \$81,843.
- A 5% increase in premiums is factored in this budget, but because of a significant decrease in participants in the plan, we were able to decrease our expenditures across all cost centers for health insurance.

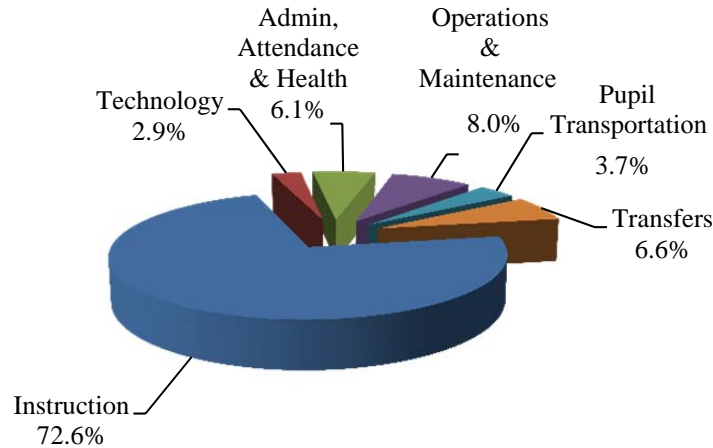
Non-Salary Operations

- Funding for one grade-level of Chromebooks is included in the budget.

Budgeted expenditures in the General Fund by major areas are:

	Budget FY16	Budget FY17	Increase (Decrease)
Instruction	\$ 31,173,571	\$ 30,582,823	\$ (590,748)
Technology	1,038,053	1,208,951	170,898
Admin, Attend & Health	2,398,089	2,572,385	174,296
Operations & Maintenance	3,387,730	3,378,698	(9,032)
Pupil Transportation	1,320,481	1,575,772	255,291
Transfers	2,969,188	2,783,361	(185,827)
	\$ 42,287,112	\$ 42,101,990	\$ (185,122)

Budgeted Expenditures as a Percentage of Total Budget



OTHER SCHOOL BOARD APPROVED FY17 FUND BUDGETS

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

Grant Fund

The Grants Fund accounts for grants which provide critical support for the instructional program. The budget includes current grant sources that are expected to be awarded for the next fiscal year. Grants received during the fiscal year are appropriated by the School Board as awarded during the fiscal year. A detailed breakdown across sources and uses of grant funds for FY17 is shown under the grant fund tab in this publication.

	Budget FY16	Budget FY17	Increase (Decrease)
Total Funding Sources and Uses	\$ 2,232,128	\$ 2,089,190	\$ (142,938)

Cafeteria Fund

The Cafeteria Fund accounts for cafeteria operations within the school division, including the procurement, preparation and serving of student breakfasts and lunches. The Cafeteria budget was privatized (Aramark) in July 2014 and does not receive any contributions from the City of Salem. Fifty-three percent of the revenue is derived from the sale of meals. The second largest revenue source, 43%, is funding for free or reduced lunches. As compared to FY16, the School Nutrition budget is decreasing by 5.4%. The decrease in the budget stems from a projected decrease in cafeteria sales and federal reimbursements. The charts below provide additional information on the Cafeteria Fund.

	Budget FY16	Budget FY17	Increase (Decrease)
Cafeteria Sales	\$ 939,511	\$ 848,857	\$ (90,654)
Federal	700,022	684,151	(15,871)
State	35,254	35,254	0
Other	12,000	27,000	15,000
Total Funding Sources	\$ 1,686,787	\$ 1,595,262	\$ (91,525)
	Budget FY16	Budget FY17	Increase (Decrease)
Salaries and benefits	\$ 868,344	\$ 827,499	\$ (40,845)
Purchased services	175,652	135,924	(39,728)
Food products	565,998	543,228	(22,770)
Materials and supplies	76,793	88,611	11,818
Total Expenditures	\$ 1,686,787	\$ 1,595,262	\$ (91,525)

SUMMARY OF BUDGET PROJECTIONS

A summary of budget projections for fiscal years 2016 through 2020 is outlined below. The projected years are for informational purposes only based on trend data and are not used for budget planning purposes.

	FY16 Budget	FY17 Budget	FY18 Forecast	FY19 Forecast	FY20 Forecast
School General Fund	\$ 42,287,112	\$ 42,101,990	\$ 42,486,504	\$ 42,878,708	\$ 43,278,756
Grant Fund	2,232,128	2,089,190	2,068,298	2,047,615	2,027,139
Cafeteria Fund	1,686,787	1,595,262	1,565,142	1,535,646	1,484,361
Totals	\$ 46,206,027	\$ 45,786,442	\$ 46,119,944	\$ 46,461,969	\$ 46,790,256

ADDITIONAL INFORMATION

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



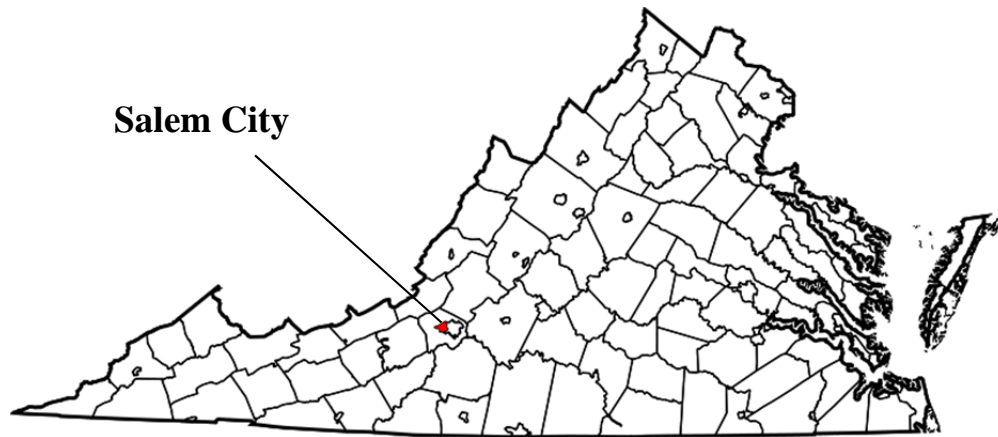
Organizational

Back of Tab

Geographic Area and Location

Salem City Schools (School Division) is the 67th largest of 132 school divisions in the Commonwealth of Virginia. The City of Salem is located at the southern end of the Shenandoah Valley, approximately 190 miles west of Richmond and 250 miles southwest of Washington, DC. Its position in the southeastern United States gives the City ready access, within a 500 mile radius, to nearly two-thirds of the total population of the United States. In addition, the City lies at the region's crossroads of major rail and highways systems, and passenger/freight service through the Roanoke-Blacksburg Regional Airport making it a part of the principal trade, industrial, transportation, medical and cultural center of western Virginia. Salem has approximately 25,400 citizens.

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



Organizational and Management Structure

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

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

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

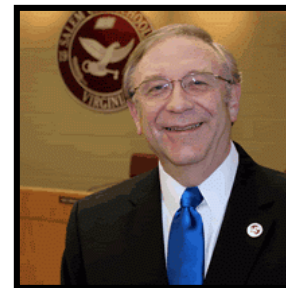
Salem City Schools is responsible for elementary and secondary education within Salem City. The School Division provides educational opportunities for students between the ages of 2 and 21 at four

elementary schools, one middle school, one high school and an alternative and adult education center. The schools are supported by the central office that provide a broad range of services including instructional curriculum development and support, student support, special education services, staff development, reporting and evaluation, pupil transportation, facilities, human resources, finance, technology and school nutrition services. There are 3,710 students budgeted in FY17 to attend Salem City Schools.

The Salem City School Board



Mr. David H. Preston
Chairman



Dr. Michael A. Chiglinsky
Vice Chairman



Dr. Nancy A. Bradley



Ms. Artice M. Ledbetter

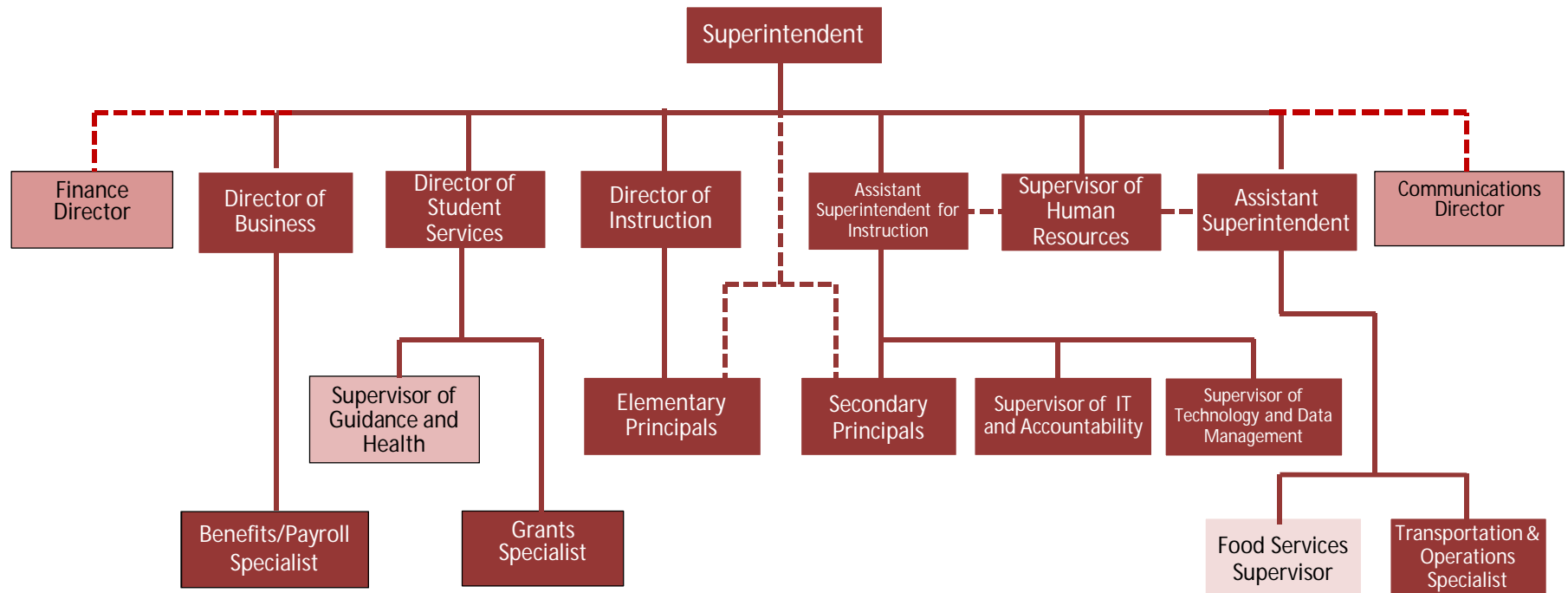


Mr. John A. (Andy) Raines

Salem City Schools Leadership Cabinet

Dr. H. Alan Seibert	Superintendent
Mr. Michael A. Bryant	Assistant Superintendent
Mr. Curtis N. Hicks	Assistant Superintendent for Instruction
Ms. Mandy C. Hall	Director of Business
Dr. Randy L. Jennings	Director of Special Education
Ms. Diane D. Washenberger	Director of Instruction
Ms. Kirstine M. Barber	Supervisor of Human Resources
Ms. Jennifer P. Dean	Supervisor of Instructional Technology and Accountability

Salem City School Division Organizational Chart 2015-2016



City
Personnel

School Based
Personnel

Aramark
Personnel

Facilities and Administrators

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

Salem High School

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

Andrew Lewis Middle School

616 South College Avenue
Salem, Virginia 24153
Phone: 540-387-2513
Principal – Dr. Forest Jones

G. W. Carver Elementary School

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

East Salem Elementary School

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

South Salem Elementary School

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

West Salem Elementary School

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

Administration Building

510 South College Avenue
Salem, Virginia 24153
Phone: 540-389-0130
Superintendent – Dr. H Alan Seibert

Alternative/Adult Education

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

Transportation/Operations

1228 Indiana Street
Salem, Virginia 24153
Phone: 540-389-0130
Mr. Doug Honaker

Salem City Schools Website

www.salem.k12.va.us

Vision Statement

The City of Salem School Board's Vision Statement shall be Children First, Every Child, Every Day!

Mission Statement

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

Love. Engage. Inspire.

Core Values

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

Educational Philosophy

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

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

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

Specifically, the Salem City School Board:

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

Division Goals and Objectives

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

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

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

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

Division Core Values

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

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

Division Goals and Objectives for 2015-2016 surround three central themes that connect the Annual Goals to the Comprehensive Plan: 1) Teaching and Learning; 2) Climate and Culture; and 3) Professional Development and Technology.

Teaching and Learning

- Expand the division's capacity to identify, collect, and analyze relevant data to:

- assess, monitor, and report student growth based on clearly defined curriculum standards;
 - inform instructional practice and improve learning;
 - provide feedback that promotes success for every student.
- Implement and refine the use of authentic performance-based assessments to measure and report student progress in accordance with SOL reform.
- Expand the Division's understanding of individualized learning and develop a plan to increase the availability of customizable learning opportunities for students.
- Improve the division's capacity to provide regular, consistent, meaningful opportunities for students to use technology and for the purpose of improving critical thinking, collaboration, and communication skills as a means to facilitate and enhance learning.
- Promote digital citizenship by teaching and modeling the safe, legal, and ethical use of technology and digital information.
- Further develop the K-12 Career Curriculum to improve students' understanding of career clusters, the training necessary to pursue specific careers, and the economic impact of career choices.
- Develop and implement a revised evaluation model for classified staff.
- Sustain and expand the understanding and use of fitness principles and nutrition to promote physical, mental, and emotional well-being.

Climate and Culture

- Continue to advocate for local, state, and federal funding to support a competitive pay scale and benefits package for professional and classified staff.
- Reduce bullying behaviors through the implementation of school-based programs that support age-appropriate strategies to improve peer-to-peer interactions.
- Sustain and expand the division's climate and culture that emphasizes respect for individual differences, promotes physical and emotional well-being, and provides a safe and engaging environment.
- Investigate opportunities to modify and adjust the school calendar, time schedules, and transportation schedules to maximize instruction.
- Work with Food Service Management Company to develop and implement strategies to improve customer satisfaction.

Professional Development and Technology

- Develop an implementation plan to ensure the successful implementation of the first phase of the Digital Conversion, specifically the deployment of 1:1 Chromebooks at Salem High School.
- Provide professional development opportunities on the use of data to assess, monitor, and report student growth.
- Expand the use of grade recording and reporting programs that communicate student progress that reflects standards-based learning outcomes.
- Develop and implement a systematic training and induction plan for classified staff.
- Expand the Division's understanding of the appropriate use of social media to inform and engage students and parents.

Objectives

Objectives for the accomplishment of the strategic goals and the ongoing operation of the school division are presented here. The objectives for 2015-2016 are measurable and are organized in a tabular format using the seven categories reflected in the procedures for the Superintendent's evaluation.

Category 1: Mission, Vision, and Goals				
The Division works to formulate and implement the school division's mission, vision, and goals to promote student academic progress.				
OBJECTIVE	MANAGER	TIMELINE	EVALUATION CRITERIA	STATUS AS OF 3/15/16
Revise and implement the 2015-2021 Comprehensive Plan using Annual Division Goals and Objectives	Superintendent	2015-2021	Progress Report: Fall 2015/Spring 2016	In Progress: Progress Report on 2015-16 Division Goals and Objectives presented at October and March board meetings. Comprehensive Plan will be presented in July.
Monitor economic trends and proactively develop Budget Priorities for FY17	Director of Business	SY 2015-2016	Reports and Budget presentations to the Board	Complete: Budget priorities and calendar were adopted at the November board meeting and the budget for FY17 presented at the March board meeting.
Advocate for state and local funding to support a competitive salary and benefits package for Salem City School Division employees	School Board, Superintendent, Leadership Cabinet	SY 2015-2016	Legislative Positions	Complete and Ongoing: Both VSBA and VASS participated in meetings with the Governor's staff regarding K-12 budget needs. Funding and formulas were a topic for the joint work session in October. Superintendent testified to Senate Finance Education Subcommittee on 1-28-16.

Category 2: Planning and Assessment				
The Division gathers, analyzes, and uses a variety of data to guide planning and decision-making consistent with established guidelines, policies, and procedures that result in student academic progress.				
OBJECTIVE	MANAGER	TIMELINE	EVALUATION CRITERIA	STATUS AS OF 3/15/16
Expand the pilot of alternative grading programs that communicate and reflect standards-based learning outcomes.	Assistant Superintendent of Instruction, Director of Instruction, Elementary Principals, Committee Representatives	SY 2015-2016	Board approval	Complete and Ongoing: Board approved an expanded pilot for Salem High School in September. Elementary and middle efforts are now better supported by Power Teacher, but evaluated in the first semester. Funds are proposed for FY17 to invest in alternative gradebook technologies.
Conduct program reviews for the following: - Payroll, H. R. Software and Services - Student Support Teams	Assistant Superintendent Assistant Superintendent of Instruction	SY 2015-2016	Board Reports	Complete: Payroll, HR Software and Services – Vendor presentations were held from July through October

<ul style="list-style-type: none"> - Autism Spectrum Services - Summer School - Food Services 	<p>Director of Instruction Director of Student Services Supervisor of Human Resources Director of Business</p>			<p>2015 to learn about features from other providers. Electing to focus on maximizing the benefits and improving efficiencies of current systems. Collaboration with City IT is currently at a high level. SST – Review submitted to the Superintendent by Director of Student Services recommending continued support with evidenced based practices. Autism Spectrum Services – Review submitted to Superintendent by Director of Student Services recommending continued support through training for teachers within the autism program. Summer School – Reconfiguration in recent years increased efficiency while maintaining positive student outcomes. Summer 2016 calendar was adopted by the Board in January 2016. Food Services – An interim report was presented to the Board provided at the August 2015 board meeting and a portion of the April 2016 work session will be devoted to receiving a Food Services update.</p>
Expand performance based learning and assessment to all schools.	Director of Instruction Supervisor of IT and Accountability	SY 2015-2016	Performance Based Assessments	Complete: Performance based assessment professional development held over the summer for all interested teachers. All participants will implement assessments for 2015-2016 school year. Math performance assessments have been created for grades Kindergarten through eighth grade.
Assemble a committee to investigate and make recommendations related to resources and services for English Language Learners	Assistant Superintendent of Instruction, Director of Instruction, Elementary Principals, Committee Representatives, Director of Student Services, Supervisor of IT and Accountability	October 2015	Board Recommendation	Complete and Ongoing: New services in the form of a regional agreement was approved by the Board in September. The ELL committee created kits for student, on demand reports for teachers with data, and recommended peer buddy system. Resources are available at all schools.
Develop a pacing and curriculum guide for elementary and middle school subjects and provide a framework for common formative assessments.	Assistant Superintendent of Instruction, Director of Instruction,	August 2015	Curriculum and resources development	Complete: Curriculum pacing guides and resources created for K-5 in the areas of math, science, and language arts.

	Supervisor of IT and Accountability			
Evaluate the potential impact of schedule changes to maximize instructional time.	Assistant Superintendent of Instruction, Director of Instruction, Supervisor of IT and Accountability, Principals	January 2016	Board Recommendation	In Progress: 10 minutes added to elementary day for 2015-16. VersaTrans implementation timeline is being finalized. Will determine opportunities to adjust start times based on VersaTrans implementation.
Consistently implement and monitor attendance procedures at all schools.	Assistant Superintendent of Instruction, Director of Student Services	SY 2015-16	Board Report	Complete and Ongoing: Attendance meetings held monthly. Court referrals made as needed.
Incorporate the use of PSAT results for instructional practices	Supervisor of IT and Accountability	January 2016	PSAT Resources	Complete and Ongoing: PSAT taken by 10 th and 11 th grades on October 28 th . The Salem High School counselors have attended the College Board training. Results will be used with teachers for planning in spring.

Category 3: Instructional Leadership

The Division fosters the success of all teachers, staff, and students by ensuring the development, communication, implementation, and evaluation of effective teaching and learning that lead to student academic progress and school improvement.

OBJECTIVE	MANAGER	TIMELINE	EVALUATION CRITERIA	STATUS AS OF 3/15/16
Continue to provide students and parents with descriptive feedback through the use of formative assessment practices, grade reporting, and direct communication to facilitate learning.	Principals, Teachers	SY 2015-2016	Observation Report Cards	Complete and Ongoing: The standards embedded within grade system to provide specific feedback. In expanded use of MAP data and goal setting as well as assisting students and parents in understanding 4, 3, 2, 1. Teachers are teaching students how to assess their own level of understanding using 4, 3, 2, 1. Development of a FAW for 2016-2016 will be a Division Goal for the coming year.
Plan and Implement a Digital Conversion beginning with a 1:1 Chromebook initiative at Salem High School to provide equity of access to learning tools and customizable learning opportunities.	Assistant Superintendent of Instruction, Director of Instruction, High School Principal, Technology Manager, Supervisor of IT and Accountability, ITRT's	August 2015	Board Approval	Complete: Chromebooks distributed successfully and status reports presented at the October and March board meetings.
Expand the access to computers in elementary and middle schools.	Technology Manager, Supervisor of IT and Accountability	September 2015	Board Report	Complete: 19 carts re-deployed to elementary and middle schools.
Expand the division's capacity to provide customizable learning opportunities.	Assistant Superintendent of Instruction, Director of	March 2016	Board Report	Complete and Ongoing: 1:1 Chromebook deployment at SHS and subsequent re-deployment

	Instruction, Supervisor of IT and Accountability, Principals, Committee Representatives			of devices to ALMS and elementary schools. Google bootcamp and use of Google classroom, High School Innovation Planning Grant work is ongoing. A site visit to Taylor County, KY will inform goals and objectives for 16-17.
Expand standards based learning practices at all schools.	Assistant Superintendent of Instruction, Director of Instruction	SY 2015-2016	Curriculum and Resources Documents	Complete and Ongoing: Expanded SBL pilot at SHS and ALMS, ability to attach and score standards to assignments in PowerSchool and availability of the PowerTeacher Visualizer were helpful, but alternative gradebooks are being evaluated for 2016-2017.
Provide professional development in the area of cultural proficiency to improve individualized learning opportunities for students.	Assistant Superintendent of Instruction, Director of Instruction	SY 2015-2016	Curriculum and Resources Documents	Complete and Ongoing: Performance based learning opportunities with choice and voice for students embedded within professional development.
Expand and support the use of rubric based grading system in grades K-5. (4,3,2,1)	Assistant Superintendent of Instruction, Director of Instruction, Supervisor of IT and Accountability	September 2015	Board Report	Complete: 4-3-2-1 is being fully implemented for progress reporting at the elementary level. PowerSchool with standards-visualizer is being utilized to support the full implementation to its maximum extent.
Model the systematic collection and evaluation of data to inform instruction and report student growth at each school.	Assistant Superintendent of Instruction, Director of Instruction, Supervisor of IT and Accountability, Principals	SY 2015-2016	Meeting Schedule Data Processes Document	Complete and Ongoing: Continued growth in the trl progress and use of data meetings to utilize data to inform instruction. Continued use of multiple measures to assess learning and report growth. Teachers are teaching in students monitoring their own progress in multiple ways. Students document their own growth.

Category 4: Organizational Leadership and Safety

The superintendent fosters the safety and success of all teachers, staff, and students by supporting, managing, and evaluating the division's organization, operation, and use of resources.

OBJECTIVE	MANAGER	TIMELINE	EVALUATION CRITERIA	STATUS AS OF 3/15/16
Implement the use of transportation routing system.	Assistant Superintendent, Transportation and Operations Specialist	August 2015	Administrative Feedback Board Evaluation	In Progress: VersaTran has been purchased. Training was completed in October and current routes and stops have been rendered in the system. A portion of the April Work Session will involve seeking the Board's input regarding possible policy changes for transportation. This effort will continue

				into next school year.
Collaborate with City Departments to review and update emergency plans and complete a joint exercise or practice drill.	Assistant Superintendent, Director of Student Services	SY 2015-2016	Completed Exercise/Drill	Complete: Salem Police Department participated in lockdown drills at SHS and ALMS in January 2016.
Administer the biennial School Climate Survey to parents, students and staff, to include items related to school calendar and standardized student dress.	Assistant Superintendent, Assistant Superintendent of Instruction, Principals	January 2016	Board Report	Complete: Climate surveys have been administered to students, staff, and parents. A board report is planned for the April board meeting.
Provide the training and support necessary to maximize the use of: - TalentEd Perform and Recruit & Hire - AESOP - Kronos timekeeping - My Learning Plan	Supervisor of Human Resources, Director of Business, Director of Instruction	SY 2015-2016	Training Schedules	Complete: Administrators have been trained on TalentEd. Teachers provided with guidance document for TalentEd perform for the 2015-2016 school year. Revised forms are now in use that align with license renewal options in My Learning Plan. Kronos training provided for Principals/Directors and secretaries.

Category 5: Communication and Community Relations

The division fosters the success of all students through effective communication with stakeholders.

OBJECTIVE	MANAGER	TIMELINE	EVALUATION CRITERIA	STATUS AS OF 3/15/16
Organize and host an opportunity for elementary school students to interact and communicate with Board Members during a board work session	Director of Instruction, Elementary School Principals	December 2015	Board Meeting Minutes	Complete: Students from each elementary school met in December during the board work session to interact and communicate with board members.
Communicate and support VWCC partnerships: Associates Degree/Certificate program - CTE Academy - CTE Institutes - CCAP	Assistant Superintendent of Instruction, High School Principal, High School Guidance Counselors	September 2015	Record of communication add support efforts	Complete: Information is included in the SHS Registration Guide and is shared with students and parents by SHS and VWCC staff directly by email and throughout the course registration process.
Create and implement a K-12 College and Career curriculum to include the use of academic and career plans for all students	Assistant Superintendent of Instruction, Principals, Counselors	SY 2015-2016	Curriculum	Complete: Curriculum presented to board at September board meeting and Admin/School growth objectives will be established accordingly.
Create additional opportunities for the Superintendent and division staff to communicate division goals and initiatives.	Superintendent, Leadership Cabinet	SY 2015-2016	Communications	Complete and Ongoing: A Division Blog, "On the Horizon" has been established and the Salem School Quality Profile was migrated to an online format to permit regular updates.

Category 6: Professionalism

The Division fosters the success of teachers, staff, and students by demonstrating professional standards and ethics, engaging in continuous professional development, and contributing to the profession.

OBJECTIVE	MANAGER	TIMELINE	EVALUATION CRITERIA	STATUS AS OF 3/15/16
Revise and update legislative positions to include a proactive legislative agenda for consideration by elected representation	Board Chairman Superintendent Leadership Cabinet	September 2015	Adoption of Legislative Positions	Complete: Legislative positions were adopted at the November Board meeting and were communicated by the Chairman and Superintendent in meetings with local legislators.
Engage in annual reflection/self-assessment of board effectiveness	Board Chairman	SY 2015-2016	Participation in board development activities with Virginia School Board Association	Complete: The board completed its annual self-evaluation during the February board development workshop.
Participate actively in the Eastern States Consortium for Excellence	Superintendent Assistant Superintendent of Instruction	SY 2015-2016	Division participation in ESC meetings and implementation of selected initiatives	Complete: Fall ESC agenda was not as well aligned with division goals and objectives as in the past. Superintendent elected to attend the AASA Personalized Learning Summit instead, but did participate in the February 2016 meeting and has registered for the May meeting. The ESC continues to be a good source of benchmarking and professional development, but other /additional opportunities, such as the AASA Personalized Learning Cohort are being considered for SY 16-17.

Category 7: Division-Wide Student Academic Progress for SY 15-16

Division efforts result in acceptable, measurable division wide student academic progress based on established standards.

OBJECTIVE	MANAGER	TIMELINE	EVALUATION CRITERIA	STATUS AS OF 3/15/16
Establish R. I. T. score targets for each teacher in a grade-level or content area supported by the M. A. P. Assessment	Supervisor of IT and Accountability, Strategic Improvement Team, Principals, Classroom Teachers	SY 2015-2016	Data Reported Annually	In Progress: Requires data from the Spring 2016 assessment.
Increase the percentage of students passing the SOL or alternate assessment test at each grade level and in each content area by 2% annually with a goal of 90% overall pass rate.	Supervisor of IT and Accountability, Strategic Improvement Team, Principals, Classroom Teachers	SY 2015-2016	Data Reported Annually	In Progress: Requires data from the Spring 2016 assessment.
Increase the percentage of students who pass advanced at each grade level and in each content area by 2% annually with a goal of 50%.	Supervisor of IT and Accountability, Strategic Improvement Team, Principals, Classroom Teachers	SY 2015-2016	Data Reported Annually	In Progress: Requires data from the Spring 2016 assessment
Improve the SHS graduation rate by 2% annually with a goal of 95% graduation and 100% completion.	Supervisor of IT and Accountability, High School Principal,	SY 2015-2016	Data Reported Annually	In Progress: Requires data from the Spring 2016 assessment

	Guidance Counselors			
Implement the PSAT administration for all 10 th graders	Assistant Superintendent of Instruction, Supervisor of IT and Accountability, High School Principal, Guidance Counselors	October 2015	Data Reported Annually	In Progress: The PSAT was administered on October 28 th to all 10 th and 11 th graders. Results available for analysis.
Meet or exceed state and national averages on SAT or ACT scores.	Assistant Superintendent of Instruction, Supervisor of IT and Accountability, High School Principal, Guidance Counselors	SY 2015-2016	Data Reported Annually	Pending: SAT and ACT to be given over the course of this school year.

Comprehensive Plan Goals

Listed below are the Comprehensive Plan Goals.

Instruction <i>"We believe that all students are important and can be successful."</i>	
Goals <ul style="list-style-type: none"> By 2015, 95% of students will graduate with a board-approved diploma or its equivalent within four years of entering the 9th grade. By 2016, 90% of students will report that their grade is an accurate indication of their knowledge of subject matter. By 2014, 80% of seniors will be enrolled in math at the level of Algebra II or higher during their senior year. The division will annually promote the opportunity for students to earn an Associate's Degree from Virginia Western Community College upon graduation 	Results <ul style="list-style-type: none"> Salem High Schools graduation rate for 2015 was 94.2% In 2014, 93% of elementary students and 81% of secondary students agree or strongly agree that their grade is a good indication of how well they know what they are being taught. Currently, 73% of seniors are enrolled in a math class at the level of Algebra II or higher. Information related to the opportunity for students to earn an associate's degree while in high school is provided to parents annually.

Assessment <i>"We are committed to excellence in all that we do."</i>	
Goals <ul style="list-style-type: none"> By 2015, 85% of students in grades 3 – 5 will meet or exceed growth targets in math and 70% of students will meet or exceed growth targets in English. By 2015, 90% of students in grades K – 2 will meet or exceed PALS benchmarks. 	Results <ul style="list-style-type: none"> In 2014-15 Math 3rd grade 85%, 4th grade 71%, and 5th grade 75% met growth. Reading 3rd grade 80%, 4th grade 66%, and 5th grade 75% met growth. K – 88% met benchmark, 1 – 87% met benchmark, and 2 – 82% met benchmark.

<ul style="list-style-type: none"> By 2016, all students will meet or exceed state standards as assessed by the <u>Virginia SOL Assessment Program</u> and the pass-advanced range for all math and English SOL assessments will increase by 2% annually with a goal of 50%. Salem students will exceed the state and national average mean scores on the SAT and ACT annually. By 2015, the division will develop alternative assessments designed to meet the requirements of SOL reform. 	<p>In 2nd grade, only students tested in the Spring, those not meeting benchmark previously.</p> <ul style="list-style-type: none"> SOL results for each school have been presented. The pass advanced score increased by 2% or more on 37 out of 55 assessments. SAT scores were above the national average for Math, Reading and Writing. Salem was above the state average in math. Alternate assessments have been created and implemented for 3rd grade science, 5th grade writing, US I and II.
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Communication and Community Relations <i>"Student success is a shared responsibility among schools, parents, and community partners."</i>	
Goals <ul style="list-style-type: none"> Each school and the division will communicate school-related information with parents, students, and the community with a 90% overall satisfaction as measured by survey every two years. The division will maintain a 90% approval rating with parents, students, staff, and the community as measured by survey every two years. By 2016, 80% of parents will indicate their knowledge of, and ability to access, School Division Achievement Data as measured by survey every two years 	Results <ul style="list-style-type: none"> 2014 survey results indicate that 89% of parents agree or strongly agree that their child's school communicates effectively. 2014 survey results indicate that 97% of parents, 93% of elementary students, and 83% of secondary students feel positive about Salem City Schools. Salem City Schools Quality Profile was launched on 9/2/15. Information was shared via School Messenger, e-mail, website, etc. A survey item will be included on the 2016 Climate Survey

Safety and Organizational Management <i>"Students learn best in a safe and disciplined environment provided by caring and respectful adults."</i>	
Goals <ul style="list-style-type: none"> By 2016, 80% of students will report that they are rarely or never bullied at school as measured by survey every two years. By 2016, the division will conduct an analysis of school schedules, the school calendar, and transportation schedules and 	Results <ul style="list-style-type: none"> 2014 Climate Survey results indicate that 67% of elementary and 77% of secondary students disagree that they have been bullied at school this year (2013-2014). 2015-2016 Division Goal.

<p>make recommendations that will maximize learning through the efficient use of division resources.</p> <ul style="list-style-type: none"> By 2018, division salaries will rank first when compared to regional school division in each salary range and employment category. 	<ul style="list-style-type: none"> Evergreen Salary Study recommendations. (Study conducted in FY14-15.)
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Career Education	
<p>Goals</p> <ul style="list-style-type: none"> By 2017, 100% of students will earn an industry credential or certificate. By 2015, 100% of students in grades 8 – 12 will have an Academic and Career Plan specific to their individual interest and aptitudes which outlines plans for pursuing careers of interest. The division will provide information and professional development in the use of the 16 career clusters with students in all subjects. The division will promote and support enrollment in VWCC CTE programs with a goal of 30 participants by fall 2016. 	<p>Results</p> <ul style="list-style-type: none"> All students take the W!SE Financial Literacy Assessment. In addition, industry specific certifications are offered in each CTE area. 3,436 students earned an industry certification in 2014-15. We are in the process of transitioning from Virginia Wizard to a Google Doc ACP. We have also revised our Guidance Curriculum. The ACP will continue to be a point of emphasis at the middle school and high school. The revised Guidance Curriculum and the High School Innovation Planning Grant include provisions for staff development on career clusters and career pathways. Information is communicated in the registration guide, students participate in the VWCC Tech Summit, and field trip opportunities to VWCC are available.

Technology	
<p>Goals</p> <ul style="list-style-type: none"> By 2016, 100% of secondary students will indicate that they have multiple meaningful opportunities to use technology at school as defined and assessed through the student survey to be administered every other year. By 2017, 100% of all graduates will have participated in an individualized online learning experience. By 2016, 100% of 6th graders will 	<p>Results</p> <ul style="list-style-type: none"> 2014 Climate Survey results indicate that 89% of secondary and 97% of elementary students agree that they have opportunities to use technology in their classes. The division provides numerous opportunities for students to meet this state requirement. All students take economics through Virtual Virginia, online Personal Finance and Economic course modules. The Verfi Digital Citizenship Course was

participate in a formal program designed to promote digital citizenship and online safety.	added to the middle school 6 th grade exploratory program in 2014-15 and will continue with additional emphasis moving forward.
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The body of law governing the operation of schools in the Commonwealth of Virginia, known as the Standards of Quality (SOQ), set forth the requirements that all school divisions must develop a six-year planning document that is evaluated and updated every two years. The SOQ requires that each plan address certain long-range topics in addition to the most current objectives of the school division. The entire plan is located on our website at:

<https://docs.google.com/a/salem.k12.va.us/file/d/0ByMlClgSvRngX2tGeXVnYzQ4NUU/edit>

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

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

Budget Development Process

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

General Fund

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

Grant Fund

The Grant Fund accounts for grants that provide critical support for the instructional program.

Cafeteria Fund

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

Budget Process

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

shall set the amount of money deemed to be needed for each major classification prescribed by the Board of Education. The School Board is required to hold at least one public hearing before it gives final approval to its budget for submission to the governing body.

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

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

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

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

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

Prior to April 1 of each year, the School Board adopts the next fiscal year's budget and submits to the City Council for approval. The school division operates as a legally separate component unit. However, the school division is fiscally dependent upon the City of Salem with approximately 50% of the school budget funded by local taxes. The final adoption and appropriation occurs in May of each year.

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

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

In addition to the operating budget for the school division, the School Board periodically reviews and updates the Capital Improvement Plan (CIP) which reflects the school capital needs for a period of six years. The CIP generally includes projects expected to individually cost in excess of \$10,000 each, such as roof replacement, HVAC control updates, and band instrument replacement along with building

renovations and construction. The most recent CIP was approved by the School Board on October 13, 2015.

Budget Development Process



Budget Development Calendar

November 2015
Administrative staff discusses budget priorities Report to School Board on budget priorities Budget calendar presented to School Board
December 2015
Budget Prep in New World opened to principals and directors School Board holds first public hearing to receive suggestions for budget priorities
January 2016
Directors and principals submit school level prioritized non-personnel budget requests Non-personnel budget verified on-line by Director of Business Update to School Board on Governor's introduced budget and latest budget impact General Assembly convenes Director of Business and central office budget team review all budget requests with principals
February 2016
Report to the board on variations of House/Senate revenues Superintendent, Assistant Superintendent, Director of Business, Supervisor of Human Resources and other division leadership meet with principals and central office staff to review personnel needs based on updated student enrollment projections
March 2016
Superintendent presents entire budget to School Board based on best available state revenue estimates Second public hearing on budget School Board adopts total budget and sends it to City Council for approval prior to April 1 deadline
April 2016
Second staffing meeting to review personnel needs Subsequent report to School Board, as needed, with salary recommendations School Board Chairman and Superintendent present budget to City Council at a regular City Council meeting, typically the second meeting of the month
May 2016
City Council formally appropriates funding for school budget Superintendent and Director of Business review adopted budget with staff as needed
By July 1, 2016
Budget published on-line and in bound paper form

Budget Administration Process

The budget serves as a planning tool for managing the financial resources of the School Division. Budget administration is the process of monitoring revenues and expenditures during the fiscal year for compliance with the approved budget. Expenditures are monitored to ensure that they do not exceed authorized amounts and that they are used for intended, proper and legal purposes. Revenues are monitored to identify any fluctuations in budget to actual amounts.

Expenditure and Encumbrance Controls

The Salem City Schools budget is segregated into cost centers. Each cost center is assigned to a budget manager. (A budget manager can be a director, principal, supervisor, etc.) The budget manager is responsible for managing the budget accounts within the cost center to which he/she has been assigned to ensure the funds are properly spent or encumbered within the approved budget amount.

Budget Transfers

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

Revenue Monitoring

The School Division receives funding for the General Fund Budget from the state government, city council, tuition and fees, and other revenue sources. The Director of Business is responsible for monitoring budgeted to actual revenues during the year and advising the Superintendent of changes in appropriations or fluctuations in enrollment that may reduce the actual revenue collections for the fiscal year. If significant changes to revenue projections are required, the Superintendent, with the assistance of staff, develops a corresponding adjustment on the expenditure side of the budget and/or requests additional appropriations from the School Division unappropriated balance.

Basis of Accounting

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

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

expenditures, as well as expenditures related to claims and judgements are recorded only when payment is due.

Classification of Revenues and Expenditures

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

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

School Board Policy

Management of Funds

School Board Policy Section DA

The Superintendent shall be responsible for:

- Administering the division budget in accordance with board policies and applicable state and federal regulations and laws,

- Using appropriate fiscal planning and management methods, modeled after best business practices and directed toward the educational goals of the School Division.

The School Board:

- Shall manage and control the funds made available to the School Board for the public schools,
- May incur costs and expenses.

Annual Budget

School Board Policy Section DB

- The annual school budget is the financial outline of the division's education program. It presents a proposed plan of expenditures and the expected means of financing those expenditures. After adoption, it provides the primary means of managing expenditures.
- The fiscal year is defined as beginning on the first day of July and ending on the thirtieth day of the following June.
- The superintendent is responsible for seeing that the annual school budget is prepared and presented to the board for adoption. The annual budget will reflect estimated revenues, sources of these revenues, estimated expenditures, and the planned amounts which may be spent under each account code.
- The superintendent or his/her designee shall prepare a budget calendar identifying all deadlines for the annual budgetary process. Notice of the time and place for the public hearing must be published at least ten days in advance, in a newspaper having general circulation within the school division.

Budget Preparation and Approval

School Board Policy Section DB-BR

- Budget documents shall be prepared annually and shall describe the total program and activities of the school division indicating the requirements for each activity in terms of personnel and expenditures.
- It shall also contain information providing comparisons with past budgets and expenditures.
- At a meeting set by City Council, the Chairman of the Board, or a designee, shall introduce the proposed budget.
- Although the City Council determines the amount which is to be approved for the public schools, it is the responsibility of the Board to determine where reductions in the budget must be made to stay within the limits defined by City Council
- The budget shall be published in such forms and at such times as to give the greatest possible dissemination of budget information to school and staff members and to all interested citizens.

Financial Accounting and Reporting

School Board Policy Section DI

The superintendent or his/her designee shall establish and be responsible for a division's accounting system that will satisfy the Virginia Department of Education's regulations regarding accounting practices and with applicable federal, state, and local laws.

Budget: Surplus Funds

School Board Policy Section DR-BR

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

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



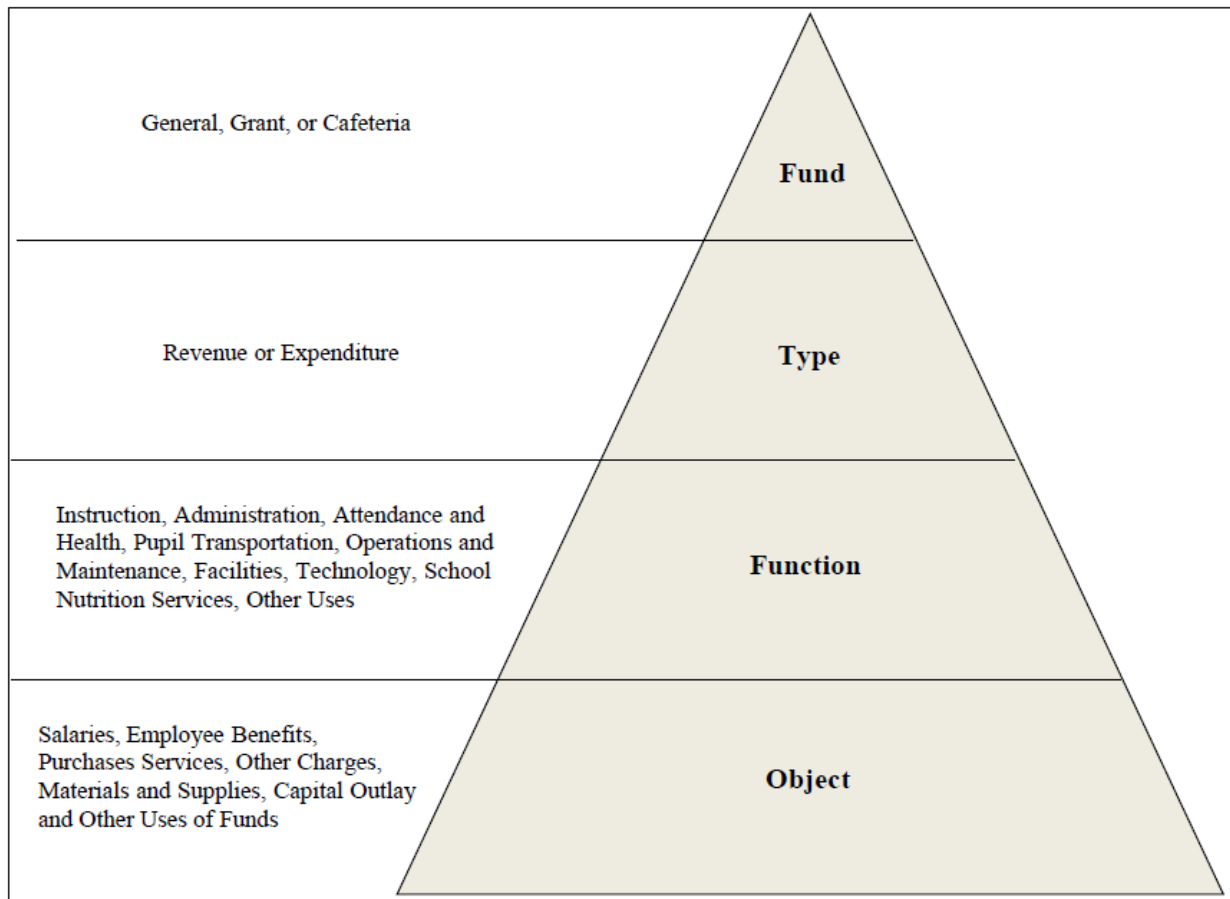
Financial

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Description of Financial Structure

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

The Financial Reporting Pyramid



School Board Funds Overview

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

Fund Types

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

General Fund

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

Grant Fund

The Grant Fund is a special revenue fund used to account for the proceeds of specific grants that are legally restricted to expenditures for specified purposes. This fund accounts for grants that provide critical support for the instructional program.

Cafeteria Fund

The Cafeteria Fund is a special revenue fund used to account for financial resources to be used for the operation of the school cafeterias. The primary source of funding comes from cafeteria sales and federal reimbursements for students on free and reduced lunches. This fund is self-supporting.

Basis of Budgeting and Accounting

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

Classification of Revenues and Expenditures

Revenues of the school division are classified by fund and source. Revenues are derived from four primary sources including local, state, other and federal. Local revenues include the local appropriation from the City Council. State revenue includes a share of the state-wide sales tax collections, funding of the Standards of Quality by the Virginia General Assembly, and state grants. Other income includes interest income, tuition for summer school and non-residents, and insurance rebates and refunds. Federal revenues are derived primarily from federal special education grants.

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

Debt Service Fund

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

Other Postemployment Benefits

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

An actuarial valuation was performed as of June 30, 2015. The specific limitations, which the new actuarial valuation was based on, are outlined under the plan description.

Plan Description

The school division participates in a single-employer defined benefit healthcare plan (Retiree Health Plan) administered and sponsored by the City. Full-time employees retiring directly from the School District with at least 15 years of service and receiving an early or regular retirement benefit from the Virginia Retirement System (VRS) are eligible to participate in the Retiree Health Plan. Eligible employees and dependents covered at the time of retirement may continue participation in the Retiree Health Plan at the same premium levels as active employees. This creates a benefit to the retiree in the form of a lower insurance rate by blending retirees with active employees, also known as an implicit rate subsidy.

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

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

The school division participates in the Virginia Pooled OPEB Trust Fund, an irrevocable trust established for the purpose of accumulating assets to fund postemployment benefits other than pensions. The Virginia Pooled OPEB Trust Fund issues a separate report. Financial statements may be obtained from VML/VACo Finance Program, P O Box 12164, Richmond, Virginia 23241.

As of June 30, 2015, the date of the latest actuarial valuation for the school division, plan participants consisted of:

Active Employees	524
Retired participants	<u>51</u>
Total participants	<u>575</u>

Funding Policy

The Retiree Health Plan is funded through member and employer contributions. School division retirees receiving benefits contribute 100% of the health insurance premium rate. During 2015, retired school division members contributed \$407,308, of the total premiums through their required contributions between \$113 and \$1,493, depending on the type of coverage and years of service.

Based on the June 30, 2015 actuarial valuation, the school division contributed \$295,048 to the Retiree Health Plan. Included in this amount is a current year contribution of \$65,000 to the Virginia pooled OPEB Trust to increase the net other postemployment benefit (OPEB) asset. It is the school division's intent to fully fund the Annual Required Contribution (ARC) each year.

Annual OPEB Cost and Net OPEB Obligation

The school division's annual OPEB cost is calculated based on the ARC of the employer, an amount actuarially determined in accordance with the parameters of Governmental Accounting Standards Board (GASB) Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other than Pensions*. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal costs each year and amortize any unfunded actuarial liability (or funding excess) over a period not to exceed 30 years.

The following table presents the school divisions annual OPEB cost, amount contributed and changes in the net OPEB obligation for the fiscal year ended June 30, 2015

Annual required contribution	\$ 174,964
Interest on new OPEB obligations	(4,630)
Adjustment to annual required contribution	<u>3,884</u>
Annual OPEB cost	174,218
Contributions made	<u>(295,048)</u>
Increase (decrease) in net OPEB obligation	(120,830)
Net OPEB obligation (asset), beginning	(66,146)
Net OPEB obligation (asset), ending	<u><u>\$ (186,976)</u></u>

The following table presents information on the school division's annual OPEB cost, percentage of annual OPEB cost contributed and net OPEB obligation (asset).

<u>Fiscal Year Ending</u>	<u>Annual OPEB Cost</u>	<u>Percentage of Annual OPEB Cost Contributed</u>	<u>Net OPEB Obligation (Asset)</u>
2015	\$ 174,218	169.4%	\$ (186,976.00)
2014	274,039	100.0%	(66,146.00)
2013	294,471	97.6%	(66,146.00)

Funded Status and Funding Progress

As of June 30, 2015, the school division's most recent actuarial valuation date, the plan was 37.6% funded. The Actuarial Accrued Liability (AAL) for benefits was \$2,275,141 and the actuarial value of assets was \$855,224, resulting in a Unfunded Accrued Actuarial Liability (UAAL) for benefits of \$1,419,917. The covered payroll (annual payroll of active employees covered by the plan) was \$24,081,341 and the ratio of the UAAL to the covered payroll was 5.9%.

Methods and Assumptions

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality and healthcare cost trends. Amounts determined regarding the funded status of the plan and the ARC of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future.

Calculations for financial reporting purposes are based on the benefits provided under terms of the substantive plan (the plan as understood by the employer and the plan members) in effect at the time of each valuation and on the pattern of sharing of costs between the employer and plan members to that point. The projection of benefits for financial reporting purposes does not explicitly incorporate the potential effects of legal or contractual funding limitations on the pattern of cost sharing between the employer and plan members in the future. Actuarial calculations reflect a long-term perspective. Consistent with that perspective, actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in AAL and actuarial value of assets.

The actuarial methods and assumptions, which are the basis for the actuarial valuation, are detailed in the following schedule.

Actuarial methods

Actuarial cost method	Entry Age Normal
Amortization method	Level percent of payroll
Amortization period	Open over 30 years
Asset valuation method	Market value

Actuarial assumptions

Investment rate of return	7.00%
Payroll growth	3.00%
Healthcare cost trend rate	Getzen Trend Model
	Pre-65: 6.40% graded to 4.50% over 61 years
	Post-65: Not applicable

SIGNIFICANT TRENDS AND ASSUMPTIONS

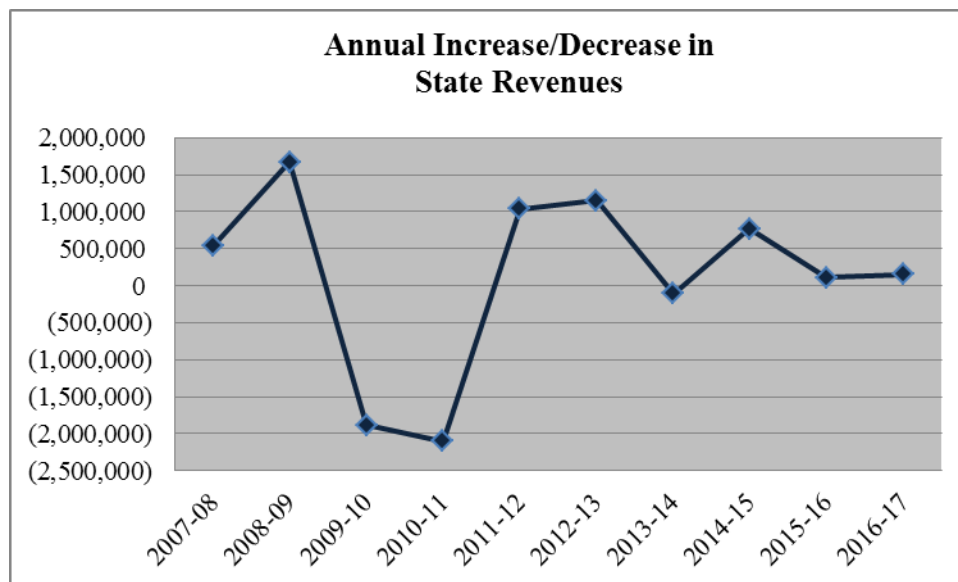
Revenues

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

State Revenues

State funds are based on student average daily membership (ADM) as calculated from the first day of school through March 31 of each year. The state calculates an amount per pupil for various different standards of quality and applies that to the school divisions ADM count to determine the total amount to be allocated each year. Additionally, the state allocates a share of the state-wide sales tax collections, grants, and funds for participation in regional programs. State funds comprise about 46% of the General Fund revenues with state sales tax collections accounting for 9% of that amount. State revenue is projected to increase by \$150,010 in FY17 primarily due to an increase in expected state sales tax collections and a supplemental lottery per pupil allocation.

The graph below reveals that State support for public education is slowly rebounding from the \$4 million in reductions Salem City Schools experienced in FY10 and FY11 as a result of the Great Recession. State funding in FY17 is projected to be \$887,200 less than FY09.



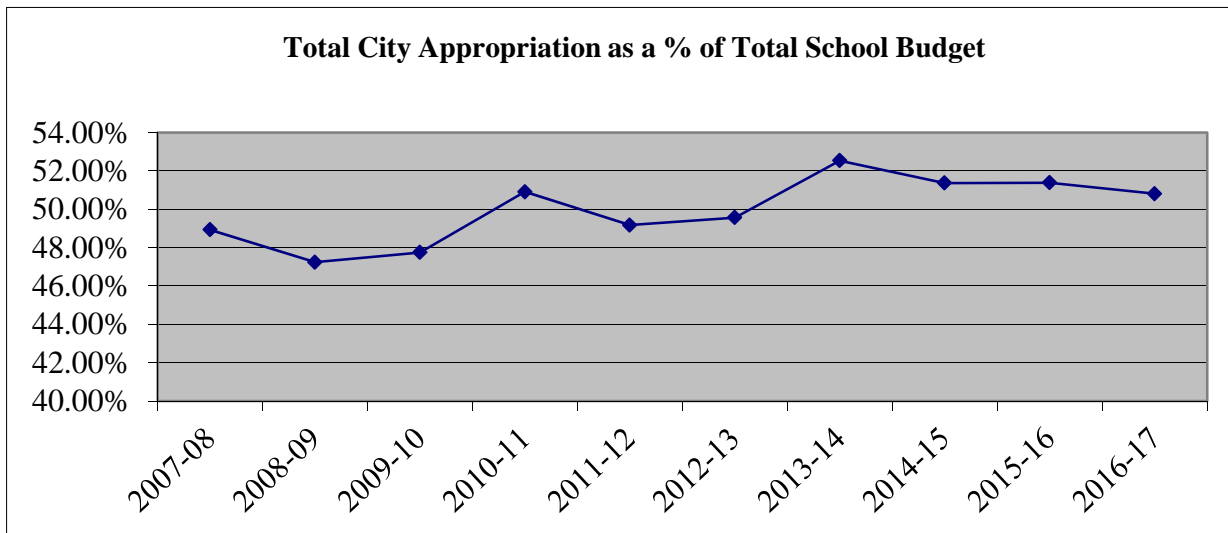
Federal Revenues

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

Local Revenues

The City of Salem provides significant support for the instructional program in Salem City Schools funding approximately 51% of the total budget. The local revenues are derived from real estate and personal property taxes assessed by the city for all services provided to the citizens of Salem City. For FY17, the local revenue for operations is level funded. Local funding for debt service is \$2,123,202, a

decrease of \$335,622 accounting for amortization of current loans. City revenues as a percentage of the General Fund have remained fairly steady from a high of 52.54% in FY14 to a low of 47.24% in FY09. Local tax revenues also experienced reductions in the FY09 and the FY10 budget from losses in real estate and personal property tax values, during the national housing crisis. The graph below illustrates both the City's commitment to Salem City Schools during difficult times and current trends.

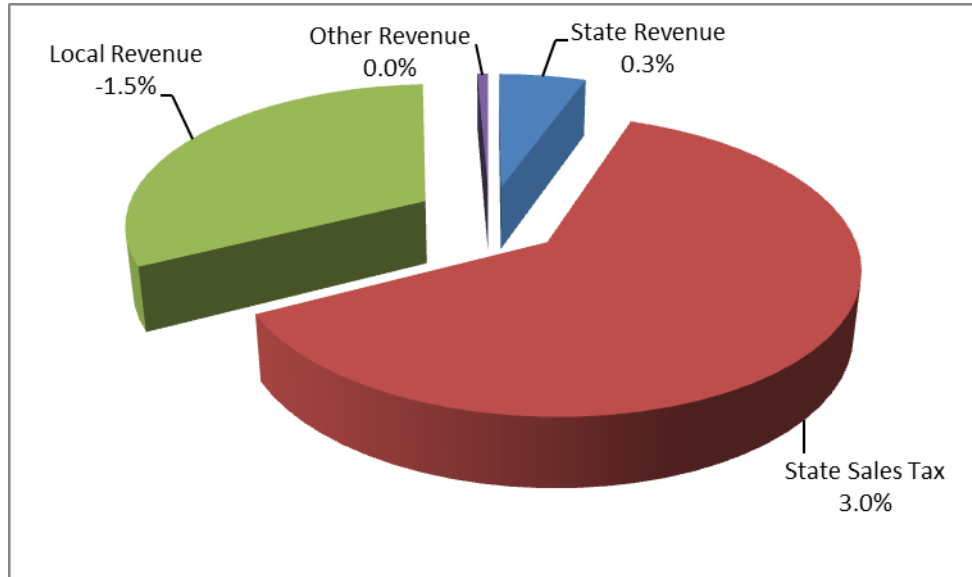


Other Revenues

Other revenue has remained fairly constant at 3.5% of the General Fund budget and includes interest income, rental of school property, and tuition from summer school, preschool, non-resident students, and online classes. Other revenue is expected to increase slightly by \$490 reflecting changes in the broadband lease, miscellaneous income and Roanoke Valley Regional Board revenue.

Revenue	FY16 Adopted Budget	FY17 Adopted Budget	Increase (Decrease)	Increase (Decrease) %	Reason
State Revenue	\$ 15,458,619	\$ 15,499,821	\$ 41,202	0.3%	(1)
State Sales Tax	3,617,064	3,725,872	108,808	3.0%	(1)
Subtotal - All State Revenue	19,075,683	19,225,693	150,010	0.8%	
Local Revenue	21,729,620	21,393,998	(335,622)	-1.5%	(2)
Other Revenue	1,481,809	1,482,299	490	0.0%	(3)
Total School Fund Expenditure Budget	\$ 42,287,112	\$ 42,101,990	\$ (185,122)	-0.4%	
(1) State revenue in FY16 changes due to estimated sales tax increases and a supplemental lottery per pupil allocation.					
(2) Reflects net change in the transfer for debt service.					
(3) Various small revenue changes such as E-rate funds received, changes in the Regional Special and expected non-resident student collections.					

% Change in Revenues by Source



Expenditures

The FY17 General Fund expenditure budget reflects an overall reduction of 0.4% over the prior year. Significant increases in expenditure budgets include the following:

- An average 2.5% salary increase and market adjustments based on Evergreen Solutions compensation study is included in the budget as presented at a cost of \$650,113.
- VRS rate increase amounting to \$10,046.
- Funding for one grade-level of Chromebooks at Salem High School as part of our 1:1 technology initiative is included at a cost of \$115,000.
- Continued funding for the Distinguished Scholar Program (\$22,000) and the International Baccalaureate program (\$59,650).
- Funding for a possible 5% increase in health insurance and funding for GASB 45 Postemployment Benefits liability.
- Continued support of National Board Certification for teachers.
- Continuation of the Retirement: Extended Work Incentive Program (REWIP).
- Leveraging the Virginia Pre-School Initiative (VPI) start-up grant for one-time costs with previously available, by not historically utilized, state funding based on the increasing number of economically disadvantaged children to establish a preschool class at East Salem Elementary.

Departmental Expenditures

Expenditures	FY16 Adopted Budget	FY17 Adopted Budget	Increase (Decrease)	Increase (Decrease) %	Reason
Central Administration	\$ 1,648,315	\$ 1,803,202	\$ 154,887	9.4%	(6)
Instruction - Centralized Cost	\$ 4,486,499	\$ 4,653,376	\$ 166,877	3.7%	(7)
Salem High School	\$ 10,290,467	\$ 10,161,114	\$ (129,353)	-1.3%	(8)
Andrew Lewis Middle School	\$ 6,830,463	\$ 6,824,456	\$ (6,007)	-0.1%	(8)
G W Carver Elementary	\$ 3,801,815	\$ 3,538,789	\$ (263,026)	-6.9%	(8)
West Salem Elementary	\$ 3,176,521	\$ 3,050,544	\$ (125,977)	-4.0%	(8)
South Salem Elementary	\$ 3,157,376	\$ 3,051,096	\$ (106,280)	-3.4%	(8)
East Salem Elementary	\$ 3,590,483	\$ 3,585,443	\$ (5,040)	-0.1%	(8)
Attendance and Health	\$ 1,015,504	\$ 1,039,215	\$ 23,711	2.3%	(8)
Transportation	\$ 1,320,481	\$ 1,275,772	\$ (44,709)	-3.4%	(8)
Non Departmental	\$ 2,969,188	\$ 3,118,983	\$ 149,795	5.0%	(9)
Total School Fund Expenditure Budget	\$ 42,287,112	\$ 42,101,990	\$ (185,122)	-0.4%	

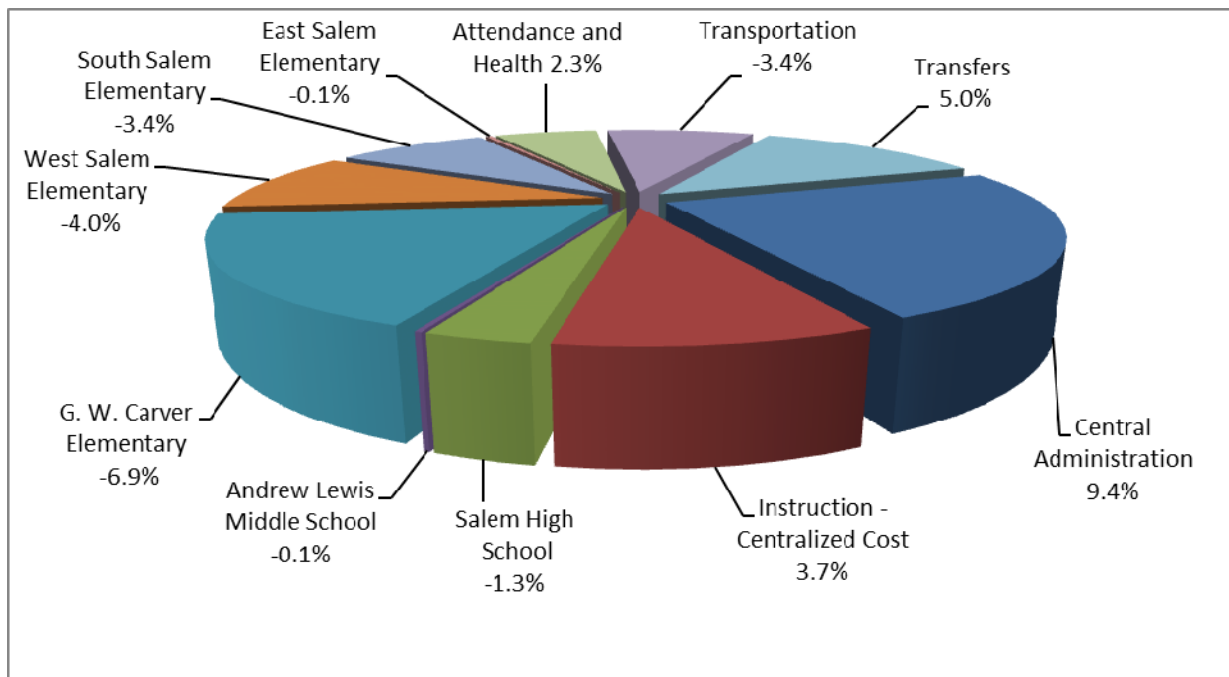
(6) Increases due to retirements in current year and increases in software cost.

(7) Reflects staffing changes and retirements from prior year, funding for one grade level of Chromebooks and \$115,000 increases in instructional software programs such as Jump rope and APEX along with an increase in internet bandwidth.

(8) Reflects changes in salaries due to changes in personnel.

(9) Temporary accounts for salary increase \$650,113 and VRS pension increase of \$10,046 to be spread later, while reducing health insurance increase needed from prior year.

% Change in Departmental Expenditures



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

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

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

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

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

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

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

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

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

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

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

	FY15	FY16	FY17
Category	Actuals	Budget	Budget
Instruction	\$ 30,318,468	\$ 31,173,571	\$ 30,582,823
Administration, Attendance & Health	2,435,097	2,398,089	2,572,385
Pupil Transportation	1,269,077	1,320,481	1,575,772
Operation & Maintenance	3,198,157	3,387,730	3,378,698
Technology	1,033,382	1,038,053	1,208,951
Facilities	-	-	-
Debt Service and Fund Transfers	926,492	2,969,188	2,783,361
Total Expenditures	\$ 39,180,673	\$ 42,287,112	\$ 42,101,990

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

	FY15	FY16	FY17
	Budget	Budget	Budget
Salary	\$ 24,261,634	\$ 24,443,644	\$ 23,994,946
Benefits	8,770,591	9,166,704	9,100,132
Total Personnel	33,032,225	33,610,348	33,095,078
Total Budget	\$ 41,810,231	\$ 42,287,112	\$ 42,101,990

Salary and benefits as a percentage of budget	79%	79%	79%
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These percentages have not changed significantly over the last several fiscal years. Even with significant reductions in recent budgets due to the Great Recession, the school budget remains focused on staffing resources in the classroom and support services.

Fund Balance

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

Fund balance is defined as the excess of assets of a fund over its liabilities and reserves. State law prohibits school divisions from carrying over surplus funds from one fiscal year to the next in the General Fund. Therefore, the school division does not maintain a fund balance. All funds not encumbered or spent by the end of the fiscal year (June 30th) are returned to City Council and placed in a general reserve account for non-recurring expenditures of the school division as determined by the

School Board with consent of City Council. Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposed.

Nonspendable Fund Balance

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

Restricted Fund Balance

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

Committed Fund Balance

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

Assigned Fund Balance

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

Unassigned Fund Balance

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

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

Fund Balances	FY11	FY12	FY13	FY14	FY15
<u>Operating Fund</u>					
Nonspendable	\$ 37,099	\$ 24,138	\$ 3,326	\$ 24,797	\$ -
Restricted	-	-	-	-	-
Committed	1,225,000	170,452	36,863	-	1,225,000
Assigned	2,532,508	1,166,693	2,439,016	1,992,073	2,532,508
Total Operating Fund	\$ 3,794,607	\$ 1,361,283	\$ 2,479,205	\$ 2,016,870	\$ 3,757,508

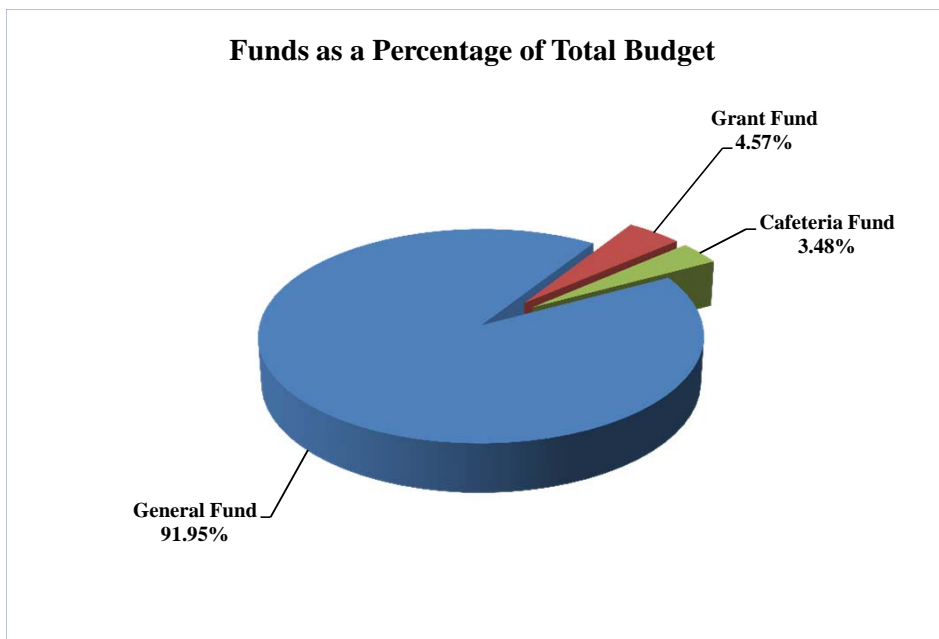
Operating fund balance includes the General Fund and the Grant Fund.

<u>Cafeteria Fund</u>	FY11	FY12	FY13	FY14	FY15
Nonspendable	\$ 66,139	\$ 51,525	\$ 56,826	\$ 55,511	\$ 34,125
Committed	-	23,302	-	-	-
Assigned	308,386	357,906	410,328	451,968	324,603
Total Cafetreria Fund	\$ 374,525	\$ 432,733	\$ 467,154	\$ 507,479	\$ 358,728

Source: Actual's from NewWorld financial system.

Salem City Schools
Budget Summary - All Funds
FY 2016-17

Fund	Budget 2015-16	Budget 2016-17	Increase (Decrease)	Percent Change
General Fund	\$ 42,287,112	\$ 42,101,990	\$ (185,122)	-0.4%
Grant Fund	2,232,128	2,089,190	(142,938)	-6.4%
Cafeteria Fund	1,686,787	1,595,262	(91,525)	-5.4%
Total Funds	\$ 46,206,027	\$ 45,786,442	\$ (419,585)	-0.9%



Explanation of budgets increases/decreases from the prior year:

General Fund - The transfer from the city is level funded in FY17. State Basic Aid, Remedial Summer School and At Risk funding was reduced, while Sales Tax collections are expected to increase. Salem City Schools received a Supplemental Lottery Per Pupil allocation from the state of \$122,443. The General Fund shows a net reduction of \$185,122.

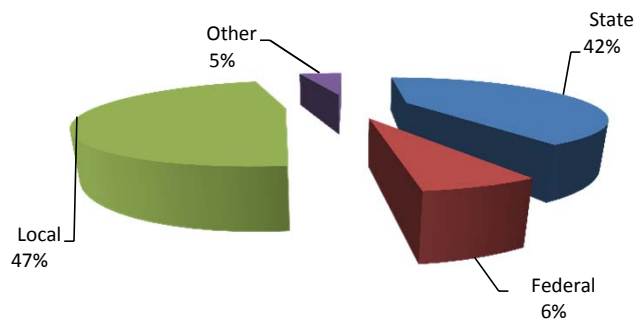
Grant Fund - The grant fund shows a decrease in funding of \$142,938 primarily due to a reduction in Title VI-B grant carryover and the school district not receiving the Pep Grant in FY17.

Cafeteria Fund - Revenues have been adjusted to reflect a federally mandated 10 cents increase in student and adult lunch prices. Revenue and food cost trends have been provided by Aramark and show an overall reduction of \$91,525.

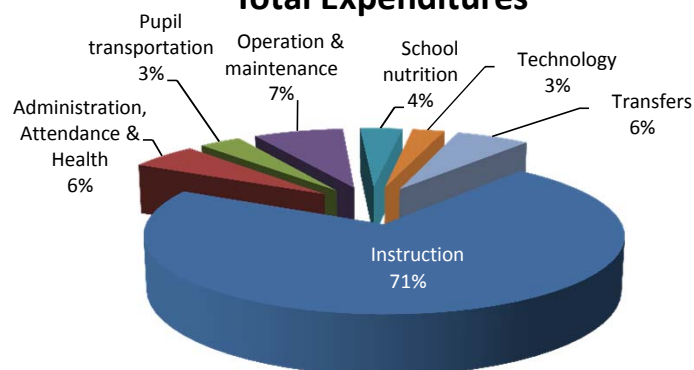
Salem City Schools
Budget Summary by Fund
FY 2016-17

	General Fund	Grant Fund	Cafeteria Fund	Grand Total
Revenues:				
State	\$ 19,225,693	\$ -	\$ 35,254	\$ 19,260,947
Federal	-	2,089,190	684,151	2,773,341
Local	21,393,998	-	-	21,393,998
Other	1,482,299	-	875,857	2,358,156
Total revenues	\$ 42,101,990	\$ 2,089,190	\$ 1,595,262	\$ 45,786,442
Expenditures:				
Instruction	\$ 30,582,823	\$ 2,089,190	\$ -	\$ 32,672,013
Administration, Attendance & Health	2,572,385	-	-	2,572,385
Pupil transportation	1,575,772	-	-	1,575,772
Operation & maintenance	3,378,698	-	-	3,378,698
School nutrition	-	-	1,595,262	1,595,262
Technology	1,208,951	-	-	1,208,951
Transfers	2,783,361	-	-	2,783,361
Total expenditures	\$ 42,101,990	\$ 2,089,190	\$ 1,595,262	\$ 45,786,442

Total Revenue by Source



Total Expenditures

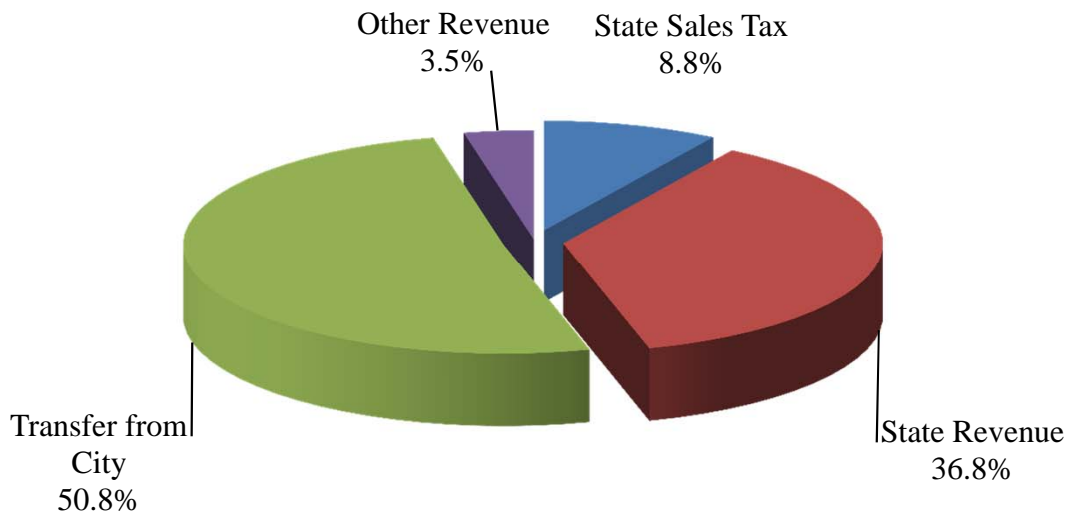


Salem City Schools
General Fund Revenues Per Pupil
FY 2016-17

	Budget 2016-17	Percent of Total	Revenue Per Pupil
State Sales Tax	\$ 3,725,872	8.8%	\$ 1,004
State Revenue	15,499,821	36.8%	4,178
Transfer from City	21,393,998	50.8%	5,767
Other Revenue	1,482,299	3.5%	400
Total Revenues	\$ 42,101,990	100.0%	\$ 11,348

Estimated Average Daily Membership

3,710



Salem City Schools
General Fund - Revenue
FY 2016-17

I. Standards of Quality (SOQ) Programs

Basic Aid	
3,710 (Est. 3/31 ADM) X \$5,331 Per Pupil Amount	\$ 19,778,010
Less: 1% Sales Tax (State's estimate)	(3,825,872)
Basic Aid Less Sales Tax	15,952,138
Composite Index - State Share (1-.3704 LCI)	X 0.6296
Total State Basic Aid Revenue Estimate	10,043,466
Sales Tax (local estimate)	3,725,872
Textbooks (SOQ)	
3,710 (Est. Adm) X \$109.78 X .6296 = \$256,425	
Portion funded as State SOQ funding	42,652
Vocational Education (SOQ)	
3,710 (Est. Adm) X \$66 X .6296	154,164
Gifted Education (SOQ)	
3,710 (Est. ADM) X \$48 X .6296	112,119
Special Education (SOQ)	
3,710 (Est. ADM) X \$504 X .6296	1,177,251
Prevention, Intervention, and Remediation (SOQ)	
3,710 (Est. ADM) X \$98 X .6296	228,910
Remedial Summer School (SOQ)	
186 (Eligible # of students) X \$501 X .6296	58,670
English as a Second Language	67,997
Fringe Benefits	
VRS Retirement Reimbursement	1,282,363
Social Security (FICA) Reimbursement	623,663
VRS Group Life Insurance	42,045
Total Fringe Benefits	1,948,071
Total SOQ State Revenue	17,559,172

Salem City Schools
General Fund - Revenue
FY 2016-17

II. Incentive Programs	
Technology Initiative - VPSA	206,000
Compensation Supplement	152,201
Total Incentive Program	358,201
III. Categorical Programs	
Special Educatoin Homebound	16,502
Total Categorical Programs	16,502
IV. Lottery-Funded Programs	
At Risk Funds	120,479
Early Reading Intervention	43,171
Foster Care	88,393
K-3 Primary Class Size Reduction	214,737
SOL Algebra Readiness	31,729
Supplemental Lottery Per Pupil Allocation	122,443
Mentor Teacher	1,129
Alternative Education	72,129
Special Education - Regional Tuition	438,768
Career and Technical Education	10,395
Textbooks (portion funded by Lottery Funds)	213,774
Total Lottery Funded Accounts	1,357,147
Grand Total - All State Revenue	19,291,022
V. Local Revenue	
Transfer from General Fund	19,270,796
Transfer from Captial Reserve	-
Debt Service	2,123,202
Total Local Revenue	21,393,998

Salem City Schools
General Fund - Revenue
FY 2016-17

VI. Other Revenue	
Tuition - Non-Residents	91,550
Adult Education	1,500
Medicaid	10,000
Industry Certification	6,800
Tuition - Summer School	22,500
VWCC Dual Enrollment Fee Reimbursements & Student Fees	378,500
Insurance Adjustments/Rebates/Refunds	5,000
Drivers Education Fees	35,000
Roanoke Valley Regional Board	782,774
Broadband Lease	20,364
Miscellaneous Income	42,982
E-Rate	20,000
Total Other Revenue	<u>1,416,970</u>
 Grand Total - General Fund Revenue	 \$ <u><u>42,101,990</u></u>

Salem City Schools
General Fund Revenues
FY 2016-17

	Actual 2012-13	Actual 2013-14	Actual 2014-15	Budget 2015-16	Budget 2016-17	Increase (Decrease)
State SOQ Revenues						
Sales Tax 1 Cent	\$ 2,973,133	\$ 3,104,095	\$ 3,266,050	\$ 3,164,931	\$ 3,260,138	\$ 95,207
Sales Tax 1/8 Cent	315,566	325,598	339,297	452,133	465,734	13,601
Basic Aid	9,845,054	9,715,000	10,311,636	10,166,469	10,043,466	(123,003)
Vocational Education	192,633	191,762	159,438	158,836	154,164	(4,672)
Gifted Education	110,764	110,263	111,845	111,422	112,119	697
Special Education	1,196,734	1,200,910	1,180,317	1,175,857	1,177,251	1,394
Textbooks (SOQ)	-	-	-	74,771	42,652	(32,119)
Prevention, Intervention, Remediation	158,922	158,204	211,791	210,991	228,910	17,919
Remedial Summer School - SOQ	76,253	-	12,235	97,755	58,670	(39,085)
English as a Second Language	43,312	38,753	56,162	60,672	67,997	7,325
VRS Teacher Retirement Reimbursement	1,030,588	1,025,927	1,258,846	1,218,530	1,282,363	63,833
FICA Reimbursement	616,426	616,036	618,714	616,377	623,663	7,286
VRS Group Life Insurance Reimbursement	38,527	38,352	38,075	37,931	42,045	4,114
Total SOQ Revenues	16,597,912	16,524,900	17,564,406	17,546,675	17,559,172	12,497
Incentive						
VPSA Technology Grant	206,000	206,000	206,000	206,000	206,000	-
Compensation Supplement	-	-	-	168,703	152,201	(16,502)
Total Incentive Revenue	206,000	206,000	206,000	374,703	358,201	(16,502)
Categorical Revenues						
Homebound	13,642	26,158	18,601	18,973	16,502	(2,471)
Virtual VA	79	-	-	-	-	-
Special Education - Jails	436	1,903	426	-	-	-
Epipen Grant	788	-	-	-	-	-
Add'l Assist for Retirement	134,631	134,716	-	-	-	-
Total Categorical Revenue	149,575	162,777	19,027	18,973	16,502	(2,471)
VA Lottery						
ISAEP - GED Prep	11,058	-	-	-	-	-
Remedial Summer School	-	103,379	83,083	-	-	-
Regular Foster Care	138,840	65,516	15,514	88,393	88,393	-
Textbooks	216,062	215,085	228,972	153,336	213,774	60,438
Early Reading Intervention	43,767	57,693	41,982	43,981	43,171	(810)
Spec. Ed. - Regional Program	459,147	508,503	495,057	439,395	438,768	(627)
Career & Technical Ed. - Equipment	8,743	9,484	9,153	-	-	-
Career & Technical Ed. - Occ. Prep.	3,171	2,215	1,242	11,699	10,395	(1,304)
Spec. Ed. - Foster Care	-	-	68,251	-	-	-
At Risk	108,727	108,384	143,342	142,704	120,479	(22,225)
K - 3 Primary Class Size Reduction	195,526	198,658	214,664	216,850	214,737	(2,113)
Mentor Teacher Program	491	1,136	1,130	1,129	1,129	-
Supplemental Lottery Per Pupil Allocation	-	-	-	-	122,443	122,443
Alternative Education	70,877	72,875	72,129	72,129	72,129	-
Project Graduation - Senior Year	8,768	-	-	-	-	-
SOL Algebra Readiness Grant	28,514	28,514	32,790	32,790	31,729	(1,061)
Total Virginia Lottery	1,293,690	1,371,442	1,407,309	1,202,406	1,357,147	154,741
Total State Revenue	\$ 18,247,178	\$ 18,265,118	\$ 19,196,742	\$ 19,142,757	\$ 19,291,022	\$ 148,265

Salem City Schools
General Fund Revenues
FY 2016-17

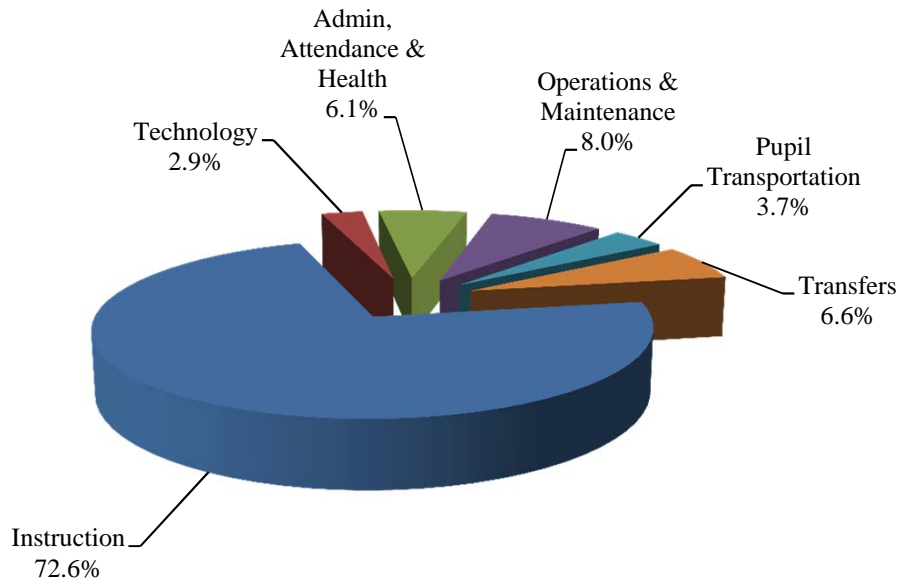
	Actual 2012-13	Actual 2013-14	Actual 2014-15	Budget 2015-16	Budget 2016-17	Increase (Decrease)
Other Revenue						
E-Rate	\$ -	\$ 13,192	\$ 39,792	\$ 40,000	\$ 20,000	\$ (20,000)
Sale of Property/Equipment	9,510	798	4,204	-	-	-
National Board Certification	75,000	65,000	72,500	-	-	-
Visually Handicapped Program	3,625	-	-	3,700	-	(3,700)
DMAS State Healthcare - Medicaid	-	12,098	17,804	10,000	10,000	-
Tuition - Non Resident Day Student	136,200	146,670	139,200	145,000	91,550	(53,450)
Tuition - Adult Education	1,520	1,280	1,440	1,500	1,500	-
Tuition - Summer School	40,205	43,801	35,173	22,500	22,500	-
VWCC - Dual Enrollment	396,120	543,929	505,571	378,500	378,500	-
Contributions	109	33	-	-	-	-
Drivers Education Fees	32,465	25,943	30,140	35,000	35,000	-
Textbook Reimbursement	-	355	-	-	-	-
Facilities Rental	-	-	2,000	-	-	-
Broadband Lease	20,787	19,524	20,106	16,000	20,364	4,364
Miscellaneous Income	43,486	20,366	25,375	15,000	42,982	27,982
Roanoke Valley Regional Board	709,538	711,026	708,033	737,480	782,774	45,294
Industry Certification Costs	5,305	6,855	7,841	5,055	6,800	1,745
Insurance Adjustment/Refunds/Rebates	11,975	429	11,421	5,000	5,000	-
Total Other	1,485,846	1,611,298	1,620,600	1,414,735	1,416,970	2,235
Local Revenue						
Transfer from General Fund	19,399,494	18,919,494	18,805,881	19,270,796	19,270,796	-
Transfer for Debt Service	-	-	-	2,458,824	2,123,202	(335,622)
Transfer from General Fund - Meals Tax	1,376,934	702,549	345,389	-	-	-
Total City Funds	20,776,428	19,622,043	19,151,270	21,729,620	21,393,998	(335,622)
Total General Fund Revenue	\$ 40,509,451	\$ 39,498,459	\$ 39,968,612	\$ 42,287,112	\$ 42,101,990	\$ (185,122)

Salem City Schools
General Fund Expenditures Per Pupil
FY 2016-17

	Budget 2016-17	Percent of Total	Cost Per Pupil
Instruction	\$ 30,582,823	72.6%	\$ 8,243
Technology	1,208,951	2.9%	326
Admin, Attendance & Health	2,572,385	6.1%	693
Operations & Maintenance	3,378,698	8.0%	911
Pupil Transportation	1,575,772	3.7%	425
Transfers	2,783,361	6.6%	750
	<u>\$ 42,101,990</u>	<u>100.0%</u>	<u>\$ 11,348</u>

Estimated Average Daily Membership

3,710



Salem City Schools
General Fund Expenditures Summary by Cost Center
FY 2016-17

	Actual 2012-13	Actual 2013-14	Actual 2014-15	Budget 2015-16	Budget 2016-17	Increase (Decrease)
Central Instruction	\$ 3,499,585	\$ 3,711,762	\$ 3,832,984	\$ 3,756,519	\$ 3,913,724	\$ 157,205
Salem High School	10,119,280	9,965,723	9,976,964	10,290,467	10,161,114	(129,353)
Andrew Lewis Middle School	6,780,842	6,765,056	6,769,119	6,830,463	6,824,456	(6,007)
G W Carver Elementary School	3,497,210	3,634,528	3,590,403	3,801,815	3,538,789	(263,026)
West Salem Elementary School	3,142,102	3,167,012	3,013,001	3,176,521	3,050,544	(125,977)
South Salem Elementary School	2,990,425	3,006,075	2,985,015	3,157,376	3,051,096	(106,280)
East Salem Elementary School	3,281,198	3,185,659	3,472,215	3,590,483	3,585,443	(5,040)
Regional	678,384	616,896	698,011	729,980	775,274	45,294
Central Administration	1,664,724	1,756,494	1,658,908	1,648,315	1,803,202	154,887
Central Attendance & Health	893,664	889,226	988,485	1,015,504	1,039,215	23,711
Transportation	1,282,845	1,529,625	1,269,076	1,320,481	1,575,772	255,291
Transfers	1,561,271	1,773,406	926,492	2,969,188	2,783,361	(185,827)
Total General Fund Expenditures	\$ 39,391,529	\$ 40,001,460	\$ 39,180,673	\$ 42,287,112	\$ 42,101,990	\$ (185,122)
Beginning Balance	1,358,664	2,476,586	1,973,585			
Ending Balance	\$ 2,476,586	\$ 1,973,585	\$ 2,761,524			

Salem City Schools
General Fund Expenditures by State Categories
FY 2016-17

	Actual 2012-13	Actual 2013-14	Actuals 2014-15	Budget 2015-16	Budget 2016-17	Increase (Decrease)
Instruction:						
Classroom	\$ 24,491,938	\$ 24,069,104	\$ 24,089,278	\$ 24,872,336	\$ 24,215,913	\$ (656,423)
Remedial	87,129	83,315	66,118	77,324	80,769	3,445
Special Education	2,524,800	2,816,024	2,943,244	2,991,465	2,958,729	(32,736)
Alternative Education	63,179	51,502	59,741	59,835	60,885	1,050
Dropout Prevention	24,981	25,572	28,048	27,513	28,068	555
Homebound	47,114	33,309	27,799	44,352	44,352	0
Parent Resource Center	8,612	7,825	7,612	8,210	5,806	(2,404)
Regional Special Education	1,468,497	1,356,267	1,439,693	1,426,880	1,472,174	45,294
Risk Reduction	73,061	36,860	29,630	75,772	75,772	0
Vocational	974,990	1,086,858	1,143,149	1,108,340	1,113,467	5,127
Gifted	188,259	188,583	230,188	226,519	224,909	(1,610)
Summer Remediation	55,810	71,794	37,501	50,133	50,493	360
Adult Education	46,491	32,919	50,211	35,220	36,288	1,068
Pre-K Non-Special Ed	140,796	174,483	166,256	169,672	215,198	45,526
Total Instruction	30,195,658	30,034,414	30,318,468	31,173,571	30,582,823	(590,748)
Administration, Attendance and Health						
Board Services	143,675	110,260	110,330	108,030	115,437	7,407
Executive Administration	782,638	626,782	576,447	557,175	654,014	96,839
Informational Services	92,247	112,639	119,765	130,971	165,993	35,022
Personnel Services	169,620	313,707	421,832	345,106	359,106	14,000
Fiscal Services	249,580	357,982	215,451	238,410	235,698	(2,712)
Health Services	439,711	380,018	439,208	479,145	475,127	(4,018)
Psychological Services	160,958	199,729	254,319	251,148	255,796	4,648
Speech/Audio Services	295,907	312,293	297,745	288,104	311,214	23,110
Total Administration, Attendance & Health	2,334,338	2,413,409	2,435,097	2,398,089	2,572,385	174,296
Pupil Transportation:						
Transportation Management	272,828	73,937	95,212	95,662	105,954	10,292
Vehicle Operation Services	759,062	906,919	829,530	905,573	846,134	(59,439)
Monitoring Services	119,618	162,816	203,808	179,246	183,684	4,438
Vehicle Maintenance Services	131,337	155,161	140,527	140,000	140,000	0
Bus Purchases	-	230,791	-	-	300,000	300,000
Total Pupil Transportation	1,282,845	1,529,625	1,269,077	1,320,481	1,575,772	255,291
Operation & Maintenance:						
Building Services	3,008,255	3,066,091	3,065,060	3,230,156	3,258,887	28,731
Ground Services	124,113	108,511	80,393	109,500	93,000	(16,500)
Equipment Services	164	62	901	1,500	1,500	0
Security Services	46,985	47,469	51,803	46,574	25,311	(21,263)
Total Operation & Maintenance	3,179,517	3,222,134	3,198,157	3,387,730	3,378,698	(9,032)
Technology:						
Technology	837,901	1,028,473	1,033,382	1,038,053	1,208,951	170,898
Total Technology	837,901	1,028,473	1,033,382	1,038,053	1,208,951	170,898
Other Uses of Funds:						
Transfers to Other Funds	1,561,271	1,773,406	926,492	2,969,188	2,783,361	(185,827)
Total Other Uses of Funds	1,561,271	1,773,406	926,492	2,969,188	2,783,361	(185,827)
Total General Fund Expenditures	\$ 39,391,529	\$ 40,001,460	\$ 39,180,673	\$ 42,287,112	\$ 42,101,990	\$ (185,122)

Salem City Schools
Budget Forecast
General Fund

	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Expected	FY17 Budget	FY18 Forecast	FY19 Forecast	FY20 Forecast
Revenues:								
State	\$ 18,181,606	\$ 18,199,098	\$ 19,132,454	\$ 19,089,383	\$ 19,225,693	\$ 19,610,207	\$ 20,002,411	\$ 20,402,459
Local	20,776,428	19,622,043	19,151,270	21,729,620	21,393,998	21,393,998	21,393,998	21,393,998
Other	1,551,418	1,677,318	1,684,888	1,468,109	1,482,299	1,482,299	1,482,299	1,482,299
Transfers In	-	-	-	-	-	-	-	-
Total revenues	40,509,452	39,498,459	39,968,612	42,287,112	42,101,990	42,486,504	42,878,708	43,278,756
Expenditures:								
Instruction	30,195,658	30,034,413	30,318,468	31,173,571	30,582,823	30,888,651	31,197,538	31,509,513
Administration, Attendance and Health	2,334,338	2,413,409	2,435,097	2,398,089	2,572,385	2,598,249	2,624,231	2,650,474
Pupil transportation	1,282,845	1,529,625	1,269,077	1,320,481	1,575,772	1,591,530	1,604,647	1,620,693
Operation and maintenance	3,179,517	3,222,134	3,198,157	3,387,730	3,378,698	3,400,673	3,432,680	3,466,132
Facilities	-	-	-	-	-	-	-	-
Technology	837,901	1,028,473	1,033,382	1,038,053	1,208,951	1,221,041	1,233,251	1,245,583
Total expenditures	37,830,259	38,228,054	38,254,181	39,317,924	39,318,629	39,700,143	40,092,347	40,492,395
Revenues over expenditures	2,679,193	1,270,405	1,714,431	2,969,188	2,783,361	2,786,361	2,786,361	2,786,361
Other financing uses:								
Operating transfers:	(1,561,271)	(1,773,406)	(926,492)	(2,969,188)	(2,783,361)	(2,786,361)	(2,786,361)	(2,786,361)
Transfers to other funds								
Total other financing uses	(1,561,271)	(1,773,406)	(926,492)	(2,969,188)	(2,783,361)	(2,786,361)	(2,786,361)	(2,786,361)
Revenues and other financing sources								
over expenditures	1,117,922	(503,001)	787,939	-	-	-	-	-
Fund balance at beginning of year	1,358,664	2,476,586	1,973,585	2,761,524	2,761,524	2,761,524	2,761,524	2,761,524
Fund balance at end of year	\$ 2,476,586	\$ 1,973,585	\$ 2,761,524	\$ 2,761,524	\$ 2,761,524	\$ 2,761,524	\$ 2,761,524	\$ 2,761,524

Forecasted budgets are based on the following assumptions:

*State revenue based on slightly improving economic conditions at the state level. Assuming 2% growth in FY 18 to FY20
(Historically, Virginia has experienced slower declines and corresponding slower recovery than national trends).

*City revenue based on level funding in FY18 to FY20.

- Expenditure estimates based on 1% salary increases in FY18-FY20; health insurance increases, mandated VRS increases, utility and fuel increases, technology focus, and 0.5% growth in non-salary expenditures in future years to address inflationary costs.

*The projected years are not provided for budget planning purposes, but only as an estimate for future outlook.

Salem City Schools
Budget Forecast
Grant Fund

	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Expected	FY17 Budget	FY18 Forecast	FY19 Forecast	FY20 Forecast
Revenues:								
Federal	\$ 2,268,948	\$ 3,015,078	\$ 1,994,099	\$ 2,232,128	\$ 2,089,190	\$ 2,068,298	\$ 2,047,615	\$ 2,027,139
Total revenues	2,268,948	3,015,078	1,994,099	2,232,128	2,089,190	2,068,298	2,047,615	2,027,139
Expenditures:								
Instruction	2,268,948	2,974,412	1,958,909	2,232,128	2,089,190	2,068,298	2,047,615	2,027,139
Total expenditures	2,268,948	2,974,412	1,958,909	2,232,128	2,089,190	2,068,298	2,047,615	2,027,139
Revenues over (under) expenditures	-	40,666	35,190	-	-	-	-	-
Fund balance at beginning of year	2,619	2,619	43,285	78,475	78,475	78,475	78,475	78,475
Fund balance at end of year	\$ 2,619	\$ 43,285	\$ 78,475	\$ 78,475	\$ 78,475	\$ 78,475	\$ 78,475	\$ 78,475

Forecasted budgets are based on the following assumptions:

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

Salem City Schools
Budget Forecast
Cafeteria Fund

	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Expected	FY17 Budget	FY18 Forecast	FY19 Forecast	FY20 Forecast
Revenues:								
State	\$ 28,076	\$ 25,893	\$ 24,581	\$ 35,254	\$ 35,254	\$ 35,254	\$ 35,254	\$ 35,254
Federal	744,089	784,413	795,360	700,022	684,151	670,468	657,059	637,347
Pupil, Adult & Other Sales	867,704	832,642	759,142	939,511	848,857	831,880	815,242	783,107
Other	11,082	12,876	143,900	12,000	27,000	27,540	28,091	28,653
Total revenues	1,650,951	1,655,824	1,722,983	1,686,787	1,595,262	1,565,142	1,535,646	1,484,361
Expenditures:								
Food service	1,616,531	1,615,499	1,871,733	1,686,787	1,595,262	1,565,142	1,535,646	1,484,361
Total expenditures	1,616,531	1,615,499	1,871,733	1,686,787	1,595,262	1,565,142	1,535,646	1,484,361
Revenues over expenditures	34,420	40,325	(148,750)	-	-	-	-	-
Fund balance at beginning of year	432,733	467,153	507,478	358,728	358,728	358,728	358,728	358,728
Fund balance at end of year	\$ 467,153	\$ 507,478	\$ 358,728	\$ 358,728	\$ 358,728	\$ 358,728	\$ 358,728	\$ 358,728

Forecasted budgets are based on the following assumptions:

- Revenue based on no increase in state aid, 2% reduction in federal aid, and 2% reduction in pupil sales from FY18 to FY20 due to declining enrollment.
- Expenditure estimates based on anticipated revenue collections.
- The projected years are not provided for budget planning purposes, but only as an estimate for future outlook.



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Central Instruction

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Expense Budget Report

Budget Year 2017

G/L Account	Account Description	2013 Actual Amount	2014 Actual Amount	2015 Actual Amount	2016 Adopted Budget	2017 City Council/Board Approval	Difference Vs FY16 Adopted Budget
Fund 30 - School General Fund							
EXPENSE							
Locations 110 - Central Instruction							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 2 - Elementary							
Program 110 - Regular Instruction							
30-110-61-10-2-110-71120	Compensation-Instructional Salaries	(262.42)	.00	(30.00)	.00	.00	.00
30-110-61-10-2-110-72100	FICA	14.26	449.46	41.97	.00	.00	.00
30-110-61-10-2-110-72210	VRS Pension Contribution	(16.98)	866.91	.00	.00	.00	.00
30-110-61-10-2-110-72300	Group Health and Dental Insurance	234.41	.00	.00	.00	.00	.00
30-110-61-10-2-110-72400	VRS Group Life Insurance	(1.88)	83.88	.00	.00	.00	.00
30-110-61-10-2-110-72750	VRS Retiree Health Care Credit	(1.74)	77.33	.00	.00	.00	.00
30-110-61-10-2-110-72800	Termination Pay for Vac/Sick Leave	.00	622.85	.00	.00	.00	.00
30-110-61-10-2-110-72850	OPEB ARC	6.47	37,115.00	65,000.00	.00	.00	.00
30-110-61-10-2-110-73190	Safe Splash Program YMCA	2,400.00	2,400.00	2,400.00	2,400.00	2,400.00	.00
30-110-61-10-2-110-73200	Science Museum Services	12,285.00	.00	.00	.00	.00	.00
30-110-61-10-2-110-73215	Spelling Bee	582.50	.00	.00	.00	.00	.00
30-110-61-10-2-110-73285	Third Grade Strings Program	2,500.00	.00	1,306.30	2,500.00	2,250.00	(250.00)
30-110-61-10-2-110-75529	Travel-Itinerant	219.20	.00	.00	.00	.00	.00
30-110-61-10-2-110-76130	Textbooks	165,337.93	146,909.43	70,264.26	161,247.00	74,400.00	(86,847.00)
30-110-61-10-2-110-76210	Character Education	728.32	591.45	722.40	810.00	900.00	90.00
30-110-61-10-2-110-76250	Elementary Enrichment	3,065.70	9,746.61	9,098.45	13,900.00	13,900.00	.00
30-110-61-10-2-110-76265	Family Life	271.13	100.00	86.79	100.00	100.00	.00
30-110-61-10-2-110-76315	Kindergarten Registration	1,729.34	2,287.56	2,510.92	2,560.00	2,560.00	.00
30-110-61-10-2-110-76370	Reading Intervention	8,701.51	9,320.00	6,092.63	9,320.00	9,320.00	.00
30-110-61-10-2-110-76455	Testing Materials-Assessment	4,007.17	15,237.28	19,052.90	22,560.00	27,268.00	4,708.00
Program 110 - Regular Instruction Totals		\$201,799.92	\$225,807.76	\$176,546.62	\$215,397.00	\$133,098.00	(\$82,299.00)
Program 111 - Remedial-School Day							
30-110-61-10-2-111-71120	Compensation-Instructional Salaries	12,264.10	9,175.50	6,185.00	9,152.00	9,152.00	.00
30-110-61-10-2-111-72100	FICA	851.68	683.26	44.07	701.00	701.00	.00
30-110-61-10-2-111-72210	VRS Pension Contribution	1,344.28	995.78	.00	.00	.00	.00
30-110-61-10-2-111-72300	Group Health and Dental Insurance	151.96	.00	.00	.00	.00	.00
30-110-61-10-2-111-72400	VRS Group Life Insurance	135.07	97.45	.00	.00	.00	.00
30-110-61-10-2-111-72700	Workers Compensation	8.58	5.71	.00	.00	.00	.00
30-110-61-10-2-111-72750	VRS Retiree Health Care Credit	126.16	91.71	.00	.00	.00	.00
30-110-61-10-2-111-76435	Supplies - Instructional	165.56	.00	.00	.00	.00	.00
Program 111 - Remedial-School Day Totals		\$15,047.39	\$11,049.41	\$6,229.07	\$9,853.00	\$9,853.00	\$0.00
Program 120 - Special Education							
30-110-61-10-2-120-71146	Compensation - ELL	57,629.53	41,981.00	42,855.75	56,400.00	48,800.00	(7,600.00)

Expense Budget Report

Budget Year 2017

G/L Account	Account Description	2013 Actual Amount	2014 Actual Amount	2015 Actual Amount	2016 Adopted Budget	2017 City Council/Board Approval	Difference Vs FY16 Adopted Budget
Fund 30 - School General Fund							
EXPENSE							
Locations 110 - Central Instruction							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 2 - Elementary							
Program 120 - Special Education							
30-110-61-10-2-120-72100	FICA	4,135.80	2,148.52	3,292.23	4,315.00	3,734.00	(581.00)
30-110-61-10-2-120-72210	VRS Pension Contribution	6,132.12	1,067.11	.00	.00	.00	.00
30-110-61-10-2-120-72300	Group Health and Dental Insurance	714.07	.00	.00	.00	.00	.00
30-110-61-10-2-120-72400	VRS Group Life Insurance	619.03	105.13	.00	.00	.00	.00
30-110-61-10-2-120-72700	Workers Compensation	151.49	119.64	.00	.00	.00	.00
30-110-61-10-2-120-72750	VRS Retiree Health Care Credit	577.89	98.83	.00	.00	.00	.00
30-110-61-10-2-120-73010	Autism Support Services	9,058.35	6,366.56	6,785.62	7,000.00	10,000.00	3,000.00
30-110-61-10-2-120-73037	Contractual Services - Other	.00	.00	699.20	.00	.00	.00
30-110-61-10-2-120-73275	Therapeutic Services -Sp Ed	54,876.93	108,110.99	206,989.63	126,800.00	126,800.00	.00
30-110-61-10-2-120-75529	Travel-Itinerant	.00	.00	.00	.00	500.00	500.00
30-110-61-10-2-120-76431	Special Ed - General	1,723.60	3,731.02	10,920.69	4,000.00	4,500.00	500.00
30-110-61-10-2-120-76438	Supplies - ESL	93.08	2,577.75	5,460.51	5,000.00	5,000.00	.00
30-110-61-10-2-120-76455	Testing Materials-Assessment	.00	.00	2,060.45	2,400.00	2,400.00	.00
Program 120 - Special Education Totals		\$135,711.89	\$166,306.55	\$279,064.08	\$205,915.00	\$201,734.00	(\$4,181.00)
Program 127 - Regional Sp Ed Program							
30-110-61-10-2-127-73297	Tuition - Regional Sp Ed Program	440,305.26	414,713.24	741,682.10	233,450.00	233,450.00	.00
Program 127 - Regional Sp Ed Program Totals		\$440,305.26	\$414,713.24	\$741,682.10	\$233,450.00	\$233,450.00	\$0.00
Program 128 - Risk Reduction							
30-110-61-10-2-128-71120	Compensation-Instructional Salaries	.00	.00	1,944.00	.00	.00	.00
30-110-61-10-2-128-72100	FICA	.00	.00	104.64	.00	.00	.00
30-110-61-10-2-128-73037	Contractual Services - Other	.00	.00	441.25	.00	.00	.00
Program 128 - Risk Reduction Totals		\$0.00	\$0.00	\$2,489.89	\$0.00	\$0.00	\$0.00
Program 140 - Gifted							
30-110-61-10-2-140-72100	FICA	(8.43)	20.92	.00	.00	.00	.00
30-110-61-10-2-140-72210	VRS Pension Contribution	12.92	30.24	.00	.00	.00	.00
30-110-61-10-2-140-72400	VRS Group Life Insurance	1.26	2.98	.00	.00	.00	.00
30-110-61-10-2-140-72750	VRS Retiree Health Care Credit	1.18	2.79	.00	.00	.00	.00
30-110-61-10-2-140-76280	Gifted	6,157.20	6,493.48	5,865.69	6,500.00	5,000.00	(1,500.00)
Program 140 - Gifted Totals		\$6,164.13	\$6,550.41	\$5,865.69	\$6,500.00	\$5,000.00	(\$1,500.00)
Level 2 - Elementary Totals		\$799,028.59	\$824,427.37	\$1,211,877.45	\$671,115.00	\$583,135.00	(\$87,980.00)

Expense Budget Report

Budget Year 2017

G/L Account	Account Description	2013 Actual Amount	2014 Actual Amount	2015 Actual Amount	2016 Adopted Budget	2017 City Council/Board Approval	Difference Vs FY16 Adopted Budget
Fund 30 - School General Fund							
EXPENSE							
Locations 110 - Central Instruction							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 3 - Secondary							
Program 110 - Regular Instruction							
30-110-61-10-3-110-71120	Compensation-Instructional Salaries	.00	.00	1,263.97	.00	1,003.00	1,003.00
30-110-61-10-3-110-72100	FICA	400.12	138.71	488.62	.00	77.00	77.00
30-110-61-10-3-110-72210	VRS Pension Contribution	649.07	99.61	.00	.00	.00	.00
30-110-61-10-3-110-72400	VRS Group Life Insurance	340.00	9.69	.00	.00	.00	.00
30-110-61-10-3-110-72750	VRS Retiree Health Care Credit	59.38	9.13	.00	.00	.00	.00
30-110-61-10-3-110-73018	Career - Tech Testing	5,305.07	6,855.00	7,841.00	5,055.00	6,800.00	1,745.00
30-110-61-10-3-110-73037	Contractual Services - Other	.00	3,440.00	690.00	1,500.00	1,500.00	.00
30-110-61-10-3-110-73050	Drivers Education Services	37,753.87	36,660.00	37,847.71	44,000.00	44,000.00	.00
30-110-61-10-3-110-73191	SAT Course	126.50	957.00	1,083.50	1,000.00	1,000.00	.00
30-110-61-10-3-110-73295	Tuition VWCC	389,587.99	543,410.49	506,309.64	378,500.00	378,500.00	.00
30-110-61-10-3-110-75529	Travel-Itinerant	196.46	.00	.00	.00	.00	.00
30-110-61-10-3-110-76035	CPR/AED Recertification	725.00	618.75	745.85	800.00	800.00	.00
30-110-61-10-3-110-76042	Distinguished Scholars	21,648.41	21,547.00	25,534.00	22,000.00	22,000.00	.00
30-110-61-10-3-110-76130	Textbooks	4,955.85	30,272.15	55,652.43	.00	18,000.00	18,000.00
30-110-61-10-3-110-76210	Character Education	.00	.00	.00	90.00	90.00	.00
30-110-61-10-3-110-76265	Family Life	.00	100.00	100.00	100.00	.00	(100.00)
30-110-61-10-3-110-76455	Testing Materials-Assessment	3,864.00	9,912.36	25,806.36	31,500.00	30,800.00	(700.00)
Program 110 - Regular Instruction Totals		\$465,611.72	\$654,029.89	\$663,363.08	\$484,545.00	\$504,570.00	\$20,025.00
Program 111 - Remedial-School Day							
30-110-61-10-3-111-71120	Compensation-Instructional Salaries	163.65	.00	1,431.50	2,684.00	2,684.00	.00
30-110-61-10-3-111-72100	FICA	11.97	.00	11.28	205.00	205.00	.00
30-110-61-10-3-111-72210	VRS Pension Contribution	18.73	.00	.00	.00	.00	.00
30-110-61-10-3-111-72300	Group Health and Dental Insurance	2.03	.00	.00	.00	.00	.00
30-110-61-10-3-111-72400	VRS Group Life Insurance	1.89	.00	.00	.00	.00	.00
30-110-61-10-3-111-72700	Workers Compensation	.57	.58	.00	.00	.00	.00
30-110-61-10-3-111-72750	VRS Retiree Health Care Credit	1.76	.00	.00	.00	.00	.00
Program 111 - Remedial-School Day Totals		\$200.60	\$0.58	\$1,442.78	\$2,889.00	\$2,889.00	\$0.00
Program 120 - Special Education							
30-110-61-10-3-120-71146	Compensation - ELL	282.68	3,614.76	2,682.00	11,600.00	11,600.00	.00
30-110-61-10-3-120-72100	FICA	98.12	706.55	169.37	888.00	888.00	.00
30-110-61-10-3-120-72210	VRS Pension Contribution	32.35	.00	.00	.00	.00	.00
30-110-61-10-3-120-72300	Group Health and Dental Insurance	3.50	.00	.00	.00	.00	.00
30-110-61-10-3-120-72400	VRS Group Life Insurance	3.27	.00	.00	.00	.00	.00

Expense Budget Report

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G/L Account	Account Description	2013 Actual Amount	2014 Actual Amount	2015 Actual Amount	2016 Adopted Budget	2017 City Council/Board Approval	Difference Vs FY16 Adopted Budget
Fund 30 - School General Fund							
EXPENSE							
Locations 110 - Central Instruction							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 3 - Secondary							
Program 120 - Special Education							
30-110-61-10-3-120-72700	Workers Compensation	.90	.92	.00	.00	.00	.00
30-110-61-10-3-120-72750	VRS Retiree Health Care Credit	3.05	.00	.00	.00	.00	.00
30-110-61-10-3-120-73010	Autism Support Services	6,327.59	4,556.81	3,393.00	4,000.00	5,000.00	1,000.00
30-110-61-10-3-120-73275	Therapeutic Services -Sp Ed	.00	53,384.52	.00	36,702.00	36,702.00	.00
30-110-61-10-3-120-73810	Tuition - Other Entities In-State	.00	.00	.00	.00	7,600.00	7,600.00
30-110-61-10-3-120-76431	Special Ed - General	827.94	784.35	340.67	1,200.00	1,200.00	.00
30-110-61-10-3-120-76438	Supplies - ESL	9.88	827.33	651.05	1,250.00	1,250.00	.00
30-110-61-10-3-120-76455	Testing Materials-Assessment	.00	.00	.00	600.00	600.00	.00
Program 120 - Special Education Totals		\$7,589.28	\$63,875.24	\$7,236.09	\$56,240.00	\$64,840.00	\$8,600.00
Program 121 - Alternative Education							
30-110-61-10-3-121-71120	Compensation-Instructional Salaries	45,542.34	41,037.96	42,139.87	42,049.00	42,680.00	631.00
30-110-61-10-3-121-72100	FICA	3,225.24	1,498.24	3,174.80	3,217.00	3,265.00	48.00
30-110-61-10-3-121-72210	VRS Pension Contribution	4,037.24	1,533.67	6,082.44	5,917.00	6,257.00	340.00
30-110-61-10-3-121-72300	Group Health and Dental Insurance	564.30	7,058.16	7,399.68	7,705.00	7,705.00	.00
30-110-61-10-3-121-72400	VRS Group Life Insurance	407.55	153.92	499.11	501.00	504.00	3.00
30-110-61-10-3-121-72700	Workers Compensation	91.11	75.48	.00	.00	.00	.00
30-110-61-10-3-121-72750	VRS Retiree Health Care Credit	380.47	144.10	444.63	446.00	474.00	28.00
30-110-61-10-3-121-76435	Supplies - Instructional	8,931.12	.00	.00	.00	.00	.00
Program 121 - Alternative Education Totals		\$63,179.37	\$51,501.53	\$59,740.53	\$59,835.00	\$60,885.00	\$1,050.00
Program 122 - Dropout Prevention							
30-110-61-10-3-122-71120	Compensation-Instructional Salaries	21,132.15	22,460.80	13,987.21	15,535.00	15,768.00	233.00
30-110-61-10-3-122-72100	FICA	1,374.83	631.74	801.74	1,188.00	1,206.00	18.00
30-110-61-10-3-122-72210	VRS Pension Contribution	1,815.14	741.36	959.56	2,186.00	2,312.00	126.00
30-110-61-10-3-122-72300	Group Health and Dental Insurance	261.84	1,556.58	3,419.17	.00	.00	.00
30-110-61-10-3-122-72400	VRS Group Life Insurance	183.24	74.32	78.69	185.00	186.00	1.00
30-110-61-10-3-122-72700	Workers Compensation	42.92	37.77	.00	.00	.00	.00
30-110-61-10-3-122-72750	VRS Retiree Health Care Credit	171.06	69.60	69.96	165.00	175.00	10.00
Program 122 - Dropout Prevention Totals		\$24,981.18	\$25,572.17	\$19,316.33	\$19,259.00	\$19,647.00	\$388.00
Program 127 - Regional Sp Ed Program							
30-110-61-10-3-127-73297	Tuition - Regional Sp Ed Program	130,154.10	115,965.15	.00	261,553.00	261,553.00	.00
Program 127 - Regional Sp Ed Program Totals		\$130,154.10	\$115,965.15	\$0.00	\$261,553.00	\$261,553.00	\$0.00

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G/L Account	Account Description	2013 Actual Amount	2014 Actual Amount	2015 Actual Amount	2016 Adopted Budget	2017 City Council/Board Approval	Difference Vs FY16 Adopted Budget
Fund 30 - School General Fund							
EXPENSE							
Locations 110 - Central Instruction							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 3 - Secondary							
Program 128 - Risk Reduction							
30-110-61-10-3-128-71120	Compensation-Instructional Salaries	20,590.87	8,094.34	8,103.72	48,000.00	48,000.00	.00
30-110-61-10-3-128-72100	FICA	1,068.59	725.37	526.99	3,672.00	3,672.00	.00
30-110-61-10-3-128-72210	VRS Pension Contribution	1,672.19	289.70	.00	.00	.00	.00
30-110-61-10-3-128-72300	Group Health and Dental Insurance	255.13	.00	.00	.00	.00	.00
30-110-61-10-3-128-72400	VRS Group Life Insurance	168.80	28.54	.00	.00	.00	.00
30-110-61-10-3-128-72700	Workers Compensation	30.86	4.63	.00	.00	.00	.00
30-110-61-10-3-128-72750	VRS Retiree Health Care Credit	157.59	26.83	.00	.00	.00	.00
30-110-61-10-3-128-73037	Contractual Services - Other	7,695.43	11,688.39	4,668.50	14,100.00	13,600.00	(500.00)
30-110-61-10-3-128-75529	Travel-Itinerant	.00	.00	.00	.00	500.00	500.00
30-110-61-10-3-128-76435	Supplies - Instructional	28,214.40	15,966.63	12,486.50	10,000.00	10,000.00	.00
Program 128 - Risk Reduction Totals		\$59,853.86	\$36,824.43	\$25,785.71	\$75,772.00	\$75,772.00	\$0.00
Program 140 - Gifted							
30-110-61-10-3-140-73300	Tuition-Gov School	31,167.60	41,850.00	41,850.00	42,750.00	48,415.00	5,665.00
30-110-61-10-3-140-76280	Gifted	1,472.52	1,374.30	1,005.20	1,500.00	1,500.00	.00
Program 140 - Gifted Totals		\$32,640.12	\$43,224.30	\$42,855.20	\$44,250.00	\$49,915.00	\$5,665.00
Level 3 - Secondary Totals		\$784,210.23	\$990,993.29	\$819,739.72	\$1,004,343.00	\$1,040,071.00	\$35,728.00
Level 4 - Middle							
Program 110 - Regular Instruction							
30-110-61-10-4-110-72100	FICA	.00	137.37	104.85	.00	.00	.00
30-110-61-10-4-110-72210	VRS Pension Contribution	.00	253.85	.00	.00	.00	.00
30-110-61-10-4-110-72400	VRS Group Life Insurance	.00	24.58	.00	.00	.00	.00
30-110-61-10-4-110-72750	VRS Retiree Health Care Credit	.00	22.78	.00	.00	.00	.00
30-110-61-10-4-110-73255	Professional Development	5,679.75	3,452.40	450.40	3,693.00	1,000.00	(2,693.00)
30-110-61-10-4-110-76130	Textbooks	543.37	7,875.45	30,451.69	.00	25,000.00	25,000.00
30-110-61-10-4-110-76265	Family Life	.00	100.00	100.00	100.00	100.00	.00
30-110-61-10-4-110-76455	Testing Materials-Assessment	532.95	13,251.23	18,743.16	26,570.00	23,570.00	(3,000.00)
Program 110 - Regular Instruction Totals		\$6,756.07	\$25,117.66	\$49,850.10	\$30,363.00	\$49,670.00	\$19,307.00
Program 111 - Remedial-School Day							
30-110-61-10-4-111-71120	Compensation-Instructional Salaries	163.65	.00	962.49	2,684.00	2,684.00	.00
30-110-61-10-4-111-72100	FICA	11.97	.00	9.54	205.00	205.00	.00
30-110-61-10-4-111-72210	VRS Pension Contribution	18.73	.00	.00	.00	.00	.00

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Fund 30 - School General Fund							
EXPENSE							
Locations 110 - Central Instruction							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 4 - Middle							
Program 111 - Remedial-School Day							
30-110-61-10-4-111-72300	Group Health and Dental Insurance	2.03	.00	.00	.00	.00	.00
30-110-61-10-4-111-72400	VRS Group Life Insurance	1.89	.00	.00	.00	.00	.00
30-110-61-10-4-111-72700	Workers Compensation	.57	.58	.00	.00	.00	.00
30-110-61-10-4-111-72750	VRS Retiree Health Care Credit	1.76	.00	.00	.00	.00	.00
Program 111 - Remedial-School Day Totals		\$200.60	\$0.58	\$972.03	\$2,889.00	\$2,889.00	\$0.00
Program 120 - Special Education							
30-110-61-10-4-120-71146	Compensation - ELL	178.06	.00	4,000.50	.00	.00	.00
30-110-61-10-4-120-72100	FICA	27.36	.00	341.84	.00	.00	.00
30-110-61-10-4-120-72210	VRS Pension Contribution	20.37	.00	.00	.00	.00	.00
30-110-61-10-4-120-72300	Group Health and Dental Insurance	2.21	.00	.00	.00	.00	.00
30-110-61-10-4-120-72400	VRS Group Life Insurance	2.06	.00	.00	.00	.00	.00
30-110-61-10-4-120-72700	Workers Compensation	.57	.59	.00	.00	.00	.00
30-110-61-10-4-120-72750	VRS Retiree Health Care Credit	1.92	.00	.00	.00	.00	.00
30-110-61-10-4-120-73010	Autism Support Services	3,985.23	4,156.23	3,650.00	4,000.00	5,000.00	1,000.00
30-110-61-10-4-120-73275	Therapeutic Services -Sp Ed	16.25	11,710.99	.00	36,005.00	36,005.00	.00
30-110-61-10-4-120-76431	Special Ed - General	837.31	262.62	764.89	1,200.00	1,200.00	.00
30-110-61-10-4-120-76438	Supplies - ESL	9.59	.00	387.00	1,250.00	1,250.00	.00
Program 120 - Special Education Totals		\$5,080.93	\$16,130.43	\$9,144.23	\$42,455.00	\$43,455.00	\$1,000.00
Program 122 - Dropout Prevention							
30-110-61-10-4-122-71120	Compensation-Instructional Salaries	.00	.00	6,955.33	6,658.00	6,758.00	100.00
30-110-61-10-4-122-72100	FICA	.00	.00	318.89	509.00	517.00	8.00
30-110-61-10-4-122-72210	VRS Pension Contribution	.00	.00	312.08	937.00	991.00	54.00
30-110-61-10-4-122-72300	Group Health and Dental Insurance	.00	.00	1,096.56	.00	.00	.00
30-110-61-10-4-122-72400	VRS Group Life Insurance	.00	.00	25.63	79.00	80.00	1.00
30-110-61-10-4-122-72750	VRS Retiree Health Care Credit	.00	.00	22.69	71.00	75.00	4.00
Program 122 - Dropout Prevention Totals		\$0.00	\$0.00	\$8,731.18	\$8,254.00	\$8,421.00	\$167.00
Program 127 - Regional Sp Ed Program							
30-110-61-10-4-127-73297	Tuition - Regional Sp Ed Program	219,911.91	208,752.35	.00	201,897.00	201,897.00	.00
Program 127 - Regional Sp Ed Program Totals		\$219,911.91	\$208,752.35	\$0.00	\$201,897.00	\$201,897.00	\$0.00

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G/L Account	Account Description	2013 Actual Amount	2014 Actual Amount	2015 Actual Amount	2016 Adopted Budget	2017 City Council/Board Approval	Difference Vs FY16 Adopted Budget
Fund 30 - School General Fund							
EXPENSE							
Locations 110 - Central Instruction							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 4 - Middle							
Program 128 - Risk Reduction							
30-110-61-10-4-128-71120	Compensation-Instructional Salaries	10,038.79	.00	1,012.50	.00	.00	.00
30-110-61-10-4-128-72100	FICA	1,166.66	.00	77.45	.00	.00	.00
30-110-61-10-4-128-72210	VRS Pension Contribution	1,148.69	.00	.00	.00	.00	.00
30-110-61-10-4-128-72300	Group Health and Dental Insurance	124.39	.00	.00	.00	.00	.00
30-110-61-10-4-128-72400	VRS Group Life Insurance	115.96	.00	.00	.00	.00	.00
30-110-61-10-4-128-72700	Workers Compensation	34.88	35.79	.00	.00	.00	.00
30-110-61-10-4-128-72750	VRS Retiree Health Care Credit	108.25	.00	.00	.00	.00	.00
30-110-61-10-4-128-73037	Contractual Services - Other	433.00	.00	264.75	.00	.00	.00
30-110-61-10-4-128-76435	Supplies - Instructional	36.55	.00	.00	.00	.00	.00
Program 128 - Risk Reduction Totals		\$13,207.17	\$35.79	\$1,354.70	\$0.00	\$0.00	\$0.00
Program 140 - Gifted							
30-110-61-10-4-140-76280	Gifted	2,811.40	2,125.70	3,127.17	2,000.00	2,000.00	.00
Program 140 - Gifted Totals		\$2,811.40	\$2,125.70	\$3,127.17	\$2,000.00	\$2,000.00	\$0.00
Level 4 - Middle Totals		\$247,968.08	\$252,162.51	\$73,179.41	\$287,858.00	\$308,332.00	\$20,474.00
Level 6 - Summer							
Program 112 - Remedial-Summer							
30-110-61-10-6-112-71110	Compensation-Administrative	.00	29,249.44	.00	.00	3,200.00	3,200.00
30-110-61-10-6-112-71120	Compensation-Instructional Salaries	58,360.79	25,429.68	53,033.78	56,565.00	56,565.00	.00
30-110-61-10-6-112-72100	FICA	4,267.43	3,597.70	4,025.65	4,328.00	4,573.00	245.00
30-110-61-10-6-112-72210	VRS Pension Contribution	6,677.93	11,361.01	.00	.00	.00	.00
30-110-61-10-6-112-72300	Group Health and Dental Insurance	723.13	.00	.00	.00	.00	.00
30-110-61-10-6-112-72400	VRS Group Life Insurance	674.13	1,093.95	.00	.00	.00	.00
30-110-61-10-6-112-72700	Workers Compensation	202.80	208.08	.00	.00	.00	.00
30-110-61-10-6-112-72750	VRS Retiree Health Care Credit	629.33	986.46	.00	.00	.00	.00
30-110-61-10-6-112-76435	Supplies - Instructional	145.21	338.37	415.00	800.00	800.00	.00
Program 112 - Remedial-Summer Totals		\$71,680.75	\$72,264.69	\$57,474.43	\$61,693.00	\$65,138.00	\$3,445.00
Program 160 - Summer							
30-110-61-10-6-160-71120	Compensation-Instructional Salaries	.00	1,791.64	.00	.00	.00	.00
30-110-61-10-6-160-71196	Compensation - Summer School Teacher	44,381.08	51,547.75	29,626.00	45,000.00	45,000.00	.00
30-110-61-10-6-160-72100	FICA	3,245.21	3,564.31	1,950.36	3,443.00	3,443.00	.00
30-110-61-10-6-160-72210	VRS Pension Contribution	5,078.30	10,042.38	.00	.00	.00	.00

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Fund 30 - School General Fund							
EXPENSE							
Locations 110 - Central Instruction							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 6 - Summer							
Program 160 - Summer							
30-110-61-10-6-160-72300	Group Health and Dental Insurance	549.91	.00	.00	.00	.00	.00
30-110-61-10-6-160-72400	VRS Group Life Insurance	512.65	967.10	.00	.00	.00	.00
30-110-61-10-6-160-72700	Workers Compensation	154.22	158.23	.00	.00	.00	.00
30-110-61-10-6-160-72750	VRS Retiree Health Care Credit	478.58	872.86	.00	.00	.00	.00
30-110-61-10-6-160-73037	Contractual Services - Other	.00	1,050.00	4,125.00	.00	.00	.00
30-110-61-10-6-160-73303	Y Fit Purchased Services	1,410.00	1,800.00	1,800.00	1,440.00	1,800.00	360.00
30-110-61-10-6-160-72435	Supplies - Instructional	.00	.00	.00	250.00	250.00	.00
Program 160 - Summer Totals		\$55,809.95	\$71,794.27	\$37,501.36	\$50,133.00	\$50,493.00	\$360.00
Level 6 - Summer Totals		\$127,490.70	\$144,058.96	\$94,975.79	\$111,826.00	\$115,631.00	\$3,805.00
Level 7 - Adult							
Program 170 - Adult							
30-110-61-10-7-170-71120	Compensation-Instructional Salaries	1,350.00	1,200.00	1,226.01	1,200.00	1,200.00	.00
30-110-61-10-7-170-72100	FICA	98.71	90.34	91.80	92.00	92.00	.00
30-110-61-10-7-170-72210	VRS Pension Contribution	154.47	130.92	.00	.00	.00	.00
30-110-61-10-7-170-72300	Group Health and Dental Insurance	16.73	.00	.00	.00	.00	.00
30-110-61-10-7-170-72400	VRS Group Life Insurance	15.59	12.91	.00	.00	.00	.00
30-110-61-10-7-170-72700	Workers Compensation	2.35	2.41	.00	.00	.00	.00
30-110-61-10-7-170-72750	VRS Retiree Health Care Credit	14.56	12.15	.00	.00	.00	.00
Program 170 - Adult Totals		\$1,652.41	\$1,448.73	\$1,317.81	\$1,292.00	\$1,292.00	\$0.00
Level 7 - Adult Totals		\$1,652.41	\$1,448.73	\$1,317.81	\$1,292.00	\$1,292.00	\$0.00
Sub-Function 10 - Classroom Instruction Totals		\$1,960,350.01	\$2,213,090.86	\$2,201,090.18	\$2,076,434.00	\$2,048,461.00	(\$27,973.00)
Sub-Function 21 - Student Guidance							
Level 2 - Elementary							
Program 110 - Regular Instruction							
30-110-61-21-2-110-76285	Guidance	1,250.64	.00	.00	.00	.00	.00
30-110-61-21-2-110-76445	Testing Materials- Guidance	.00	.00	.00	1,000.00	1,000.00	.00
Program 110 - Regular Instruction Totals		\$1,250.64	\$0.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00
Program 120 - Special Education							
30-110-61-21-2-120-76285	Guidance	100.16	50.00	.00	.00	.00	.00
30-110-61-21-2-120-76450	Testing Materials- Sp Ed	8,448.28	8,504.74	11,838.60	8,000.00	.00	(8,000.00)
Program 120 - Special Education Totals		\$8,548.44	\$8,554.74	\$11,838.60	\$8,000.00	\$0.00	(\$8,000.00)

Expense Budget Report

Budget Year 2017

G/L Account	Account Description	2013 Actual Amount	2014 Actual Amount	2015 Actual Amount	2016 Adopted Budget	2017 City Council/Board Approval	Difference Vs FY16 Adopted Budget
Fund 30 - School General Fund							
EXPENSE							
Locations 110 - Central Instruction							
Function 61 - Instruction							
Sub-Function 21 - Student Guidance							
Level 2 - Elementary Totals		\$9,799.08	\$8,554.74	\$11,838.60	\$9,000.00	\$1,000.00	(\$8,000.00)
Level 3 - Secondary							
Program 110 - Regular Instruction							
30-110-61-21-3-110-73185	Rke Valley Career Consortium	.00	2,466.25	.00	.00	.00	.00
30-110-61-21-3-110-76285	Guidance	.00	.00	50.00	175.00	175.00	.00
30-110-61-21-3-110-76445	Testing Materials- Guidance	.00	.00	.00	500.00	500.00	.00
Program 110 - Regular Instruction Totals		\$0.00	\$2,466.25	\$50.00	\$675.00	\$675.00	\$0.00
Program 120 - Special Education							
30-110-61-21-3-120-76450	Testing Materials- Sp Ed	1,695.08	1,216.85	543.00	2,000.00	.00	(2,000.00)
Program 120 - Special Education Totals		\$1,695.08	\$1,216.85	\$543.00	\$2,000.00	\$0.00	(\$2,000.00)
Level 3 - Secondary Totals		\$1,695.08	\$3,683.10	\$593.00	\$2,675.00	\$675.00	(\$2,000.00)
Level 4 - Middle							
Program 110 - Regular Instruction							
30-110-61-21-4-110-76285	Guidance	.00	87.50	.00	175.00	175.00	.00
30-110-61-21-4-110-76445	Testing Materials- Guidance	.00	68.10	272.40	500.00	500.00	.00
Program 110 - Regular Instruction Totals		\$0.00	\$155.60	\$272.40	\$675.00	\$675.00	\$0.00
Program 120 - Special Education							
30-110-61-21-4-120-76450	Testing Materials- Sp Ed	959.94	982.83	.00	2,000.00	.00	(2,000.00)
Program 120 - Special Education Totals		\$959.94	\$982.83	\$0.00	\$2,000.00	\$0.00	(\$2,000.00)
Level 4 - Middle Totals		\$959.94	\$1,138.43	\$272.40	\$2,675.00	\$675.00	(\$2,000.00)
Sub-Function 21 - Student Guidance Totals		\$12,454.10	\$13,376.27	\$12,704.00	\$14,350.00	\$2,350.00	(\$12,000.00)
Sub-Function 22 - Student Social Worker							
Level 2 - Elementary							
Program 110 - Regular Instruction							
30-110-61-22-2-110-76070	Parent Involvement	75.07	124.77	555.20	250.00	250.00	.00
Program 110 - Regular Instruction Totals		\$75.07	\$124.77	\$555.20	\$250.00	\$250.00	\$0.00
Program 120 - Special Education							
30-110-61-22-2-120-71120	Compensation-Instructional Salaries	130,618.77	81,917.95	31,555.91	31,556.00	32,029.00	473.00
30-110-61-22-2-120-72100	FICA	9,290.03	6,663.30	3,023.22	2,414.00	2,450.00	36.00
30-110-61-22-2-120-72210	VRS Pension Contribution	12,522.84	9,361.09	5,712.40	4,440.00	4,695.00	255.00
30-110-61-22-2-120-72300	Group Health and Dental Insurance	1,618.45	5,881.42	.00	7,705.00	7,705.00	.00
30-110-61-22-2-120-72400	VRS Group Life Insurance	1,259.81	924.36	468.90	376.00	378.00	2.00
30-110-61-22-2-120-72700	Workers Compensation	266.34	223.47	.00	.00	.00	.00

Expense Budget Report

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G/L Account	Account Description	2013 Actual Amount	2014 Actual Amount	2015 Actual Amount	2016 Adopted Budget	2017 City Council/Board Approval	Difference Vs FY16 Adopted Budget
Fund 30 - School General Fund							
EXPENSE							
Locations 110 - Central Instruction							
Function 61 - Instruction							
Sub-Function 22 - Student Social Worker							
Level 2 - Elementary							
Program 120 - Special Education							
30-110-61-22-2-120-72750	VRS Retiree Health Care Credit	1,176.54	921.51	417.65	334.00	356.00	22.00
	Program 120 - Special Education Totals	\$156,752.78	\$105,893.10	\$41,178.08	\$46,825.00	\$47,613.00	\$788.00
Program 125 - Parent Resource Center							
30-110-61-22-2-125-71145	Compensation - Parent Resource Ctr	7,230.96	4,218.06	3,342.28	3,697.00	2,581.00	(1,116.00)
30-110-61-22-2-125-72100	FICA	534.85	136.72	360.50	283.00	197.00	(86.00)
30-110-61-22-2-125-72210	VRS Pension Contribution	620.55	64.86	.00	.00	.00	.00
30-110-61-22-2-125-72300	Group Health and Dental Insurance	89.60	.00	.00	.00	.00	.00
30-110-61-22-2-125-72400	VRS Group Life Insurance	62.64	6.39	.00	.00	.00	.00
30-110-61-22-2-125-72700	Workers Compensation	14.66	10.74	.00	.00	.00	.00
30-110-61-22-2-125-72750	VRS Retiree Health Care Credit	58.48	6.00	.00	.00	.00	.00
30-110-61-22-2-125-76435	Supplies - Instructional	.00	.00	.00	250.00	250.00	.00
	Program 125 - Parent Resource Center Totals	\$8,611.74	\$4,442.77	\$3,702.78	\$4,230.00	\$3,028.00	(\$1,202.00)
	Level 2 - Elementary Totals	\$165,439.59	\$110,460.64	\$45,436.06	\$51,305.00	\$50,891.00	(\$414.00)
Level 3 - Secondary							
Program 120 - Special Education							
30-110-61-22-3-120-71120	Compensation-Instructional Salaries	.00	27,563.83	31,555.89	31,556.00	32,029.00	473.00
30-110-61-22-3-120-72100	FICA	.00	1,963.68	1,814.32	2,414.00	2,450.00	36.00
30-110-61-22-3-120-72210	VRS Pension Contribution	.00	2,936.71	3,431.06	4,440.00	4,695.00	255.00
30-110-61-22-3-120-72400	VRS Group Life Insurance	.00	285.09	281.57	376.00	378.00	2.00
30-110-61-22-3-120-72700	Workers Compensation	.00	17.01	.00	.00	.00	.00
30-110-61-22-3-120-72750	VRS Retiree Health Care Credit	.00	214.78	250.78	334.00	356.00	22.00
	Program 120 - Special Education Totals	\$0.00	\$32,981.10	\$37,333.62	\$39,120.00	\$39,908.00	\$788.00
Program 125 - Parent Resource Center							
30-110-61-22-3-125-71145	Compensation - Parent Resource Ctr	.00	3,012.90	3,697.32	3,697.00	2,581.00	(1,116.00)
30-110-61-22-3-125-72100	FICA	.00	134.17	212.13	283.00	197.00	(86.00)
30-110-61-22-3-125-72210	VRS Pension Contribution	.00	195.43	.00	.00	.00	.00
30-110-61-22-3-125-72400	VRS Group Life Insurance	.00	19.18	.00	.00	.00	.00
30-110-61-22-3-125-72700	Workers Compensation	.00	2.15	.00	.00	.00	.00
30-110-61-22-3-125-72750	VRS Retiree Health Care Credit	.00	18.03	.00	.00	.00	.00
	Program 125 - Parent Resource Center Totals	\$0.00	\$3,381.86	\$3,909.45	\$3,980.00	\$2,778.00	(\$1,202.00)
	Level 3 - Secondary Totals	\$0.00	\$36,362.96	\$41,243.07	\$43,100.00	\$42,686.00	(\$414.00)

Expense Budget Report

Budget Year 2017

G/L Account	Account Description	2013 Actual Amount	2014 Actual Amount	2015 Actual Amount	2016 Adopted Budget	2017 City Council/Board Approval	Difference Vs FY16 Adopted Budget
Fund 30 - School General Fund							
EXPENSE							
Locations 110 - Central Instruction							
Function 61 - Instruction							
Sub-Function 22 - Student Social Worker Totals		\$165,439.59	\$146,823.60	\$86,679.13	\$94,405.00	\$93,577.00	(\$828.00)
Sub-Function 23 - Student- Homebound							
Level 2 - Elementary							
Program 124 - Homebound							
30-110-61-23-2-124-71120	Compensation-Instructional Salaries	38,327.31	29,501.25	5,832.00	3,420.00	3,420.00	.00
30-110-61-23-2-124-72100	FICA	2,503.90	2,940.55	277.82	262.00	262.00	.00
30-110-61-23-2-124-72210	VRS Pension Contribution	3,822.63	670.01	.00	.00	.00	.00
30-110-61-23-2-124-72300	Group Health and Dental Insurance	474.90	.00	.00	.00	.00	.00
30-110-61-23-2-124-72400	VRS Group Life Insurance	385.89	66.00	.00	.00	.00	.00
30-110-61-23-2-124-72700	Workers Compensation	87.34	66.23	.00	.00	.00	.00
30-110-61-23-2-124-72750	VRS Retiree Health Care Credit	360.24	62.05	.00	.00	.00	.00
Program 124 - Homebound Totals		\$45,962.21	\$33,306.09	\$6,109.82	\$3,682.00	\$3,682.00	\$0.00
Level 2 - Elementary Totals		\$45,962.21	\$33,306.09	\$6,109.82	\$3,682.00	\$3,682.00	\$0.00
Level 3 - Secondary							
Program 124 - Homebound							
30-110-61-23-3-124-71120	Compensation-Instructional Salaries	453.12	.00	15,502.50	30,940.00	30,940.00	.00
30-110-61-23-3-124-72100	FICA	301.36	.00	1,577.62	2,367.00	2,367.00	.00
30-110-61-23-3-124-72210	VRS Pension Contribution	51.85	.00	.00	.00	.00	.00
30-110-61-23-3-124-72300	Group Health and Dental Insurance	5.61	.00	.00	.00	.00	.00
30-110-61-23-3-124-72400	VRS Group Life Insurance	5.23	.00	.00	.00	.00	.00
30-110-61-23-3-124-72700	Workers Compensation	1.57	1.62	.00	.00	.00	.00
30-110-61-23-3-124-72750	VRS Retiree Health Care Credit	4.89	.00	.00	.00	.00	.00
Program 124 - Homebound Totals		\$823.63	\$1.62	\$17,080.12	\$33,307.00	\$33,307.00	\$0.00
Level 3 - Secondary Totals		\$823.63	\$1.62	\$17,080.12	\$33,307.00	\$33,307.00	\$0.00
Level 4 - Middle							
Program 124 - Homebound							
30-110-61-23-4-124-71120	Compensation-Instructional Salaries	229.66	.00	4,356.00	6,840.00	6,840.00	.00
30-110-61-23-4-124-72100	FICA	63.84	.00	253.36	523.00	523.00	.00
30-110-61-23-4-124-72210	VRS Pension Contribution	26.28	.00	.00	.00	.00	.00
30-110-61-23-4-124-72300	Group Health and Dental Insurance	2.85	.00	.00	.00	.00	.00
30-110-61-23-4-124-72400	VRS Group Life Insurance	2.65	.00	.00	.00	.00	.00
30-110-61-23-4-124-72700	Workers Compensation	.80	.82	.00	.00	.00	.00
30-110-61-23-4-124-72750	VRS Retiree Health Care Credit	2.48	.00	.00	.00	.00	.00
Program 124 - Homebound Totals		\$328.56	\$0.82	\$4,609.36	\$7,363.00	\$7,363.00	\$0.00
Level 4 - Middle Totals		\$328.56	\$0.82	\$4,609.36	\$7,363.00	\$7,363.00	\$0.00

Expense Budget Report

Budget Year 2017

G/L Account	Account Description	2013 Actual Amount	2014 Actual Amount	2015 Actual Amount	2016 Adopted Budget	2017 City Council/Board Approval	Difference Vs FY16 Adopted Budget
Fund 30 - School General Fund							
EXPENSE							
Locations 110 - Central Instruction							
Function 61 - Instruction							
Sub-Function 23 - Student- Homebound Totals		\$47,114.40	\$33,308.53	\$27,799.30	\$44,352.00	\$44,352.00	\$0.00
Sub-Function 31 - Instr. Sup. - Improve. of Instr.							
Level 2 - Elementary							
Program 110 - Regular Instruction							
30-110-61-31-2-110-71110	Compensation-Administrative	106,722.23	109,695.00	113,088.33	113,088.00	114,785.00	1,697.00
30-110-61-31-2-110-71120	Compensation-Instructional Salaries	4,505.00	51.00	.00	3,000.00	3,000.00	.00
30-110-61-31-2-110-71150	Compensation-Clerical	136,665.17	37,656.82	31,610.55	31,582.00	32,056.00	474.00
30-110-61-31-2-110-71200	Compensation-OT	320.90	6,840.10	.00	250.00	250.00	.00
30-110-61-31-2-110-71522	Compensation-REWIP Retirees	9,678.00	9,678.00	.00	.00	.00	.00
30-110-61-31-2-110-71625	Compensation-Travel Allowance	.00	.00	2,400.00	2,400.00	2,400.00	.00
30-110-61-31-2-110-72100	FICA	18,890.26	13,150.93	10,082.36	11,499.00	11,666.00	167.00
30-110-61-31-2-110-72210	VRS Pension Contribution	29,665.61	24,196.28	19,008.23	20,355.00	21,527.00	1,172.00
30-110-61-31-2-110-72300	Group Health and Dental Insurance	115,046.67	13,114.23	16,318.67	20,211.00	21,129.00	918.00
30-110-61-31-2-110-72400	VRS Group Life Insurance	2,987.56	2,355.38	1,560.03	1,722.00	1,733.00	11.00
30-110-61-31-2-110-72700	Workers Compensation	736.65	619.68	.00	.00	.00	.00
30-110-61-31-2-110-72750	VRS Retiree Health Care Credit	2,789.75	2,185.25	1,389.54	1,534.00	1,630.00	96.00
30-110-61-31-2-110-72850	OPEB ARC	2,716.30	.00	.00	.00	.00	.00
30-110-61-31-2-110-73030	Conferences-Student Services	8,693.03	6,171.22	6,653.00	5,960.00	5,960.00	.00
30-110-61-31-2-110-73085	Maintenance of Records	3,270.62	.00	.00	.00	.00	.00
30-110-61-31-2-110-73115	Printing Services	225.00	357.39	543.26	3,665.00	3,665.00	.00
30-110-61-31-2-110-73245	Professional Development - Tuition Assistance	10,643.06	2,645.79	4,349.59	4,034.00	4,034.00	.00
30-110-61-31-2-110-75507	Travel- Supr of Student Services	1,200.00	1,100.00	570.08	800.00	800.00	.00
30-110-61-31-2-110-75515	Travel-Director of Elem Inst	1,810.20	2,002.06	534.35	720.00	720.00	.00
30-110-61-31-2-110-75529	Travel-Itinerant	705.27	(26.46)	.00	1,750.00	1,750.00	.00
30-110-61-31-2-110-76080	SACS Accreditation	3,900.00	.00	.00	.00	.00	.00
30-110-61-31-2-110-76248	Early Reading Intervention	2,000.00	1,909.51	2,272.95	2,000.00	2,000.00	.00
Program 110 - Regular Instruction Totals		\$463,171.28	\$233,702.18	\$210,380.94	\$224,570.00	\$229,105.00	\$4,535.00
Program 120 - Special Education							
30-110-61-31-2-120-71110	Compensation-Administrative	58,903.36	36,814.60	48,259.91	48,260.00	48,984.00	724.00
30-110-61-31-2-120-71150	Compensation-Clerical	.00	39,301.20	54,037.21	53,241.00	54,040.00	799.00
30-110-61-31-2-120-71200	Compensation-OT	.00	.00	.00	250.00	250.00	.00
30-110-61-31-2-120-71625	Compensation-Travel Allowance	.00	.00	1,200.00	1,200.00	1,200.00	.00
30-110-61-31-2-120-72100	FICA	4,314.49	5,380.69	12,750.99	7,876.00	7,992.00	116.00
30-110-61-31-2-120-72210	VRS Pension Contribution	6,752.31	7,590.74	24,593.69	14,281.00	15,103.00	822.00
30-110-61-31-2-120-72300	Group Health and Dental Insurance	729.85	12,071.16	25,253.11	15,410.00	15,410.00	.00

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G/L Account	Account Description	2013 Actual Amount	2014 Actual Amount	2015 Actual Amount	2016 Adopted Budget	2017 City Council/Board Approval	Difference Vs FY16 Adopted Budget
Fund 30 - School General Fund							
EXPENSE							
Locations 110 - Central Instruction							
Function 61 - Instruction							
Sub-Function 31 - Instr. Sup. - Improve. of Instr.							
Level 2 - Elementary							
Program 120 - Special Education							
30-110-61-31-2-120-72400	VRS Group Life Insurance	681.59	743.76	2,018.46	1,208.00	1,216.00	8.00
30-110-61-31-2-120-72700	Workers Compensation	204.69	211.78	.00	.00	.00	.00
30-110-61-31-2-120-72750	VRS Retiree Health Care Credit	636.30	699.56	1,797.86	1,076.00	1,144.00	68.00
30-110-61-31-2-120-73030	Conferences-Student Services	35.00	.00	.00	.00	.00	.00
30-110-61-31-2-120-73085	Maintenance of Records	1,497.31	.00	.00	.00	.00	.00
30-110-61-31-2-120-73115	Printing Services	.00	123.00	.00	.00	.00	.00
30-110-61-31-2-120-73225	Professional Development - Conferences	879.21	752.46	3,286.89	1,275.00	1,955.00	680.00
30-110-61-31-2-120-75505	Travel- Supr of Sp Ed	1,531.42	1,200.00	629.04	1,372.00	1,372.00	.00
30-110-61-31-2-120-75529	Travel-Itinerant	355.82	335.16	233.81	.00	.00	.00
30-110-61-31-2-120-76465	Testing Materials-Other	.00	.00	.00	.00	8,000.00	8,000.00
Program 120 - Special Education Totals		\$76,521.35	\$105,224.11	\$174,060.97	\$145,449.00	\$156,666.00	\$11,217.00
Program 140 - Gifted							
30-110-61-31-2-140-73230	Professional Development - Gifted	1,556.95	1,421.78	1,375.68	1,470.00	1,470.00	.00
30-110-61-31-2-140-75529	Travel-Itinerant	373.08	531.17	142.69	.00	.00	.00
Program 140 - Gifted Totals		\$1,930.03	\$1,952.95	\$1,518.37	\$1,470.00	\$1,470.00	\$0.00
Level 2 - Elementary Totals		\$541,622.66	\$340,879.24	\$385,960.28	\$371,489.00	\$387,241.00	\$15,752.00
Level 3 - Secondary							
Program 110 - Regular Instruction							
30-110-61-31-3-110-71110	Compensation-Administrative	107,546.04	107,546.04	118,572.69	118,573.00	120,351.00	1,778.00
30-110-61-31-3-110-71120	Compensation-Instructional Salaries	.00	.00	1,576.75	3,000.00	3,000.00	.00
30-110-61-31-3-110-71150	Compensation-Clerical	27,887.52	44,548.20	37,541.16	37,541.00	38,104.00	563.00
30-110-61-31-3-110-71200	Compensation-OT	.00	.00	.00	250.00	250.00	.00
30-110-61-31-3-110-71625	Compensation-Travel Allowance	.00	100.00	1,200.00	1,200.00	1,200.00	.00
30-110-61-31-3-110-72100	FICA	9,921.11	11,184.98	10,794.82	12,283.00	12,462.00	179.00
30-110-61-31-3-110-72210	VRS Pension Contribution	15,644.25	21,183.52	20,304.50	21,965.00	23,230.00	1,265.00
30-110-61-31-3-110-72300	Group Health and Dental Insurance	1,678.11	12,071.16	14,638.29	15,410.00	15,410.00	.00
30-110-61-31-3-110-72400	VRS Group Life Insurance	1,572.72	2,048.95	1,666.35	1,858.00	1,870.00	12.00
30-110-61-31-3-110-72700	Workers Compensation	304.57	277.43	.00	.00	.00	.00
30-110-61-31-3-110-72750	VRS Retiree Health Care Credit	1,468.86	1,896.94	1,484.32	1,655.00	1,759.00	104.00
30-110-61-31-3-110-73030	Conferences-Student Services	6,342.76	5,743.42	5,444.97	5,960.00	5,960.00	.00
30-110-61-31-3-110-73085	Maintenance of Records	176.29	.00	.00	.00	.00	.00
30-110-61-31-3-110-73115	Printing Services	.00	.00	.00	3,665.00	3,665.00	.00

Expense Budget Report

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G/L Account	Account Description	2013 Actual Amount	2014 Actual Amount	2015 Actual Amount	2016 Adopted Budget	2017 City Council/Board Approval	Difference Vs FY16 Adopted Budget
Fund 30 - School General Fund							
EXPENSE							
Locations 110 - Central Instruction							
Function 61 - Instruction							
Sub-Function 31 - Instr. Sup. - Improve. of Instr.							
Level 3 - Secondary							
Program 110 - Regular Instruction							
30-110-61-31-3-110-73245	Professional Development - Tuition Assistance	3,820.29	4,633.00	4,022.02	4,033.00	4,033.00	.00
30-110-61-31-3-110-75507	Travel- Supr of Student Services	.00	50.00	.00	.00	.00	.00
30-110-61-31-3-110-75519	Travel-Director of Sec Inst	2,089.17	1,732.31	709.91	720.00	720.00	.00
30-110-61-31-3-110-75529	Travel-Itinerant	696.91	143.22	673.26	.00	.00	.00
Program 110 - Regular Instruction Totals		\$179,148.60	\$213,159.17	\$218,629.04	\$228,113.00	\$232,014.00	\$3,901.00
Program 120 - Special Education							
30-110-61-31-3-120-71110	Compensation-Administrative	29,451.68	51,540.45	48,259.91	48,260.00	48,984.00	724.00
30-110-61-31-3-120-71150	Compensation-Clerical	.00	39,310.00	54,031.36	53,241.00	54,040.00	799.00
30-110-61-31-3-120-71200	Compensation-OT	.00	.00	.00	250.00	250.00	.00
30-110-61-31-3-120-72100	FICA	2,158.46	6,734.66	4,892.80	7,784.00	7,900.00	116.00
30-110-61-31-3-120-72210	VRS Pension Contribution	3,432.32	12,080.43	9,785.49	14,281.00	15,103.00	822.00
30-110-61-31-3-120-72300	Group Health and Dental Insurance	364.93	12,071.16	8,039.07	15,410.00	15,410.00	.00
30-110-61-31-3-120-72400	VRS Group Life Insurance	343.49	1,174.23	803.08	1,208.00	1,216.00	8.00
30-110-61-31-3-120-72700	Workers Compensation	25.59	54.28	.00	.00	.00	.00
30-110-61-31-3-120-72750	VRS Retiree Health Care Credit	320.96	1,090.67	715.39	1,076.00	1,144.00	68.00
30-110-61-31-3-120-73085	Maintenance of Records	3,789.07	.00	.00	.00	.00	.00
30-110-61-31-3-120-73225	Professional Development - Conferences	1,121.59	1,561.48	50.00	637.00	807.00	170.00
30-110-61-31-3-120-75505	Travel- Supr of Sp Ed	331.12	1,302.19	439.50	.00	.00	.00
30-110-61-31-3-120-75529	Travel-Itinerant	492.43	1,455.35	1,118.75	1,750.00	1,750.00	.00
30-110-61-31-3-120-76465	Testing Materials-Other	.00	.00	.00	.00	2,000.00	2,000.00
Program 120 - Special Education Totals		\$41,831.64	\$128,374.90	\$128,135.35	\$143,897.00	\$148,604.00	\$4,707.00
Program 130 - Vocational							
30-110-61-31-3-130-75529	Travel-Itinerant	168.00	73.92	339.78	.00	.00	.00
Program 130 - Vocational Totals		\$168.00	\$73.92	\$339.78	\$0.00	\$0.00	\$0.00
Program 140 - Gifted							
30-110-61-31-3-140-73230	Professional Development - Gifted	449.74	478.34	444.69	440.00	440.00	.00
30-110-61-31-3-140-75529	Travel-Itinerant	124.37	116.30	47.57	.00	.00	.00
Program 140 - Gifted Totals		\$574.11	\$594.64	\$492.26	\$440.00	\$440.00	\$0.00
Level 3 - Secondary Totals		\$221,722.35	\$342,202.63	\$347,596.43	\$372,450.00	\$381,058.00	\$8,608.00

Expense Budget Report

Budget Year 2017

G/L Account	Account Description	2013 Actual Amount	2014 Actual Amount	2015 Actual Amount	2016 Adopted Budget	2017 City Council/Board Approval	Difference Vs FY16 Adopted Budget
Fund 30 - School General Fund							
EXPENSE							
Locations 110 - Central Instruction							
Function 61 - Instruction							
Sub-Function 31 - Instr. Sup. - Improve. of Instr.							
Level 4 - Middle							
Program 110 - Regular Instruction							
30-110-61-31-4-110-71110	Compensation-Administrative	.00	.00	87,546.24	87,546.00	88,859.00	1,313.00
30-110-61-31-4-110-71120	Compensation-Instructional Salaries	25.50	.00	.00	3,000.00	3,000.00	.00
30-110-61-31-4-110-71625	Compensation-Travel Allowance	.00	.00	1,200.00	1,200.00	1,200.00	.00
30-110-61-31-4-110-72100	FICA	25.52	.00	6,744.09	7,019.00	7,119.00	100.00
30-110-61-31-4-110-72210	VRS Pension Contribution	12.29	.00	12,647.64	12,318.00	13,027.00	709.00
30-110-61-31-4-110-72300	Group Health and Dental Insurance	.00	.00	7,394.80	7,540.00	7,540.00	.00
30-110-61-31-4-110-72400	VRS Group Life Insurance	1.20	.00	1,038.00	1,042.00	1,049.00	7.00
30-110-61-31-4-110-72750	VRS Retiree Health Care Credit	1.12	.00	924.57	928.00	986.00	58.00
30-110-61-31-4-110-73030	Conferences-Student Services	5,132.12	6,326.58	5,268.60	5,960.00	5,960.00	.00
30-110-61-31-4-110-73085	Maintenance of Records	171.11	.00	.00	.00	.00	.00
30-110-61-31-4-110-73245	Professional Development - Tuition Assistance	2,377.53	4,089.75	3,363.84	4,033.00	4,033.00	.00
30-110-61-31-4-110-75201	Postage-Student Mailings	.00	.00	.00	1,100.00	1,100.00	.00
30-110-61-31-4-110-75507	Travel- Supr of Student Services	1,116.63	.00	.00	.00	.00	.00
30-110-61-31-4-110-75511	Travel-Director of Assessment/Tech	1,652.66	1,434.46	3,232.01	720.00	720.00	.00
30-110-61-31-4-110-75529	Travel-Itinerant	.00	214.20	.00	.00	.00	.00
30-110-61-31-4-110-76045	Furniture and Equip < \$2000	.00	.00	.00	250.00	750.00	500.00
Program 110 - Regular Instruction Totals		\$10,515.68	\$12,064.99	\$129,359.79	\$132,656.00	\$135,343.00	\$2,687.00
Program 120 - Special Education							
30-110-61-31-4-120-73075	Legal Notices-Special Education	403.12	1,043.28	838.00	1,500.00	1,500.00	.00
30-110-61-31-4-120-73085	Maintenance of Records	902.73	.00	.00	.00	.00	.00
30-110-61-31-4-120-73225	Professional Development - Conferences	.00	200.00	.00	637.00	807.00	170.00
30-110-61-31-4-120-76465	Testing Materials-Other	.00	.00	.00	.00	2,000.00	2,000.00
Program 120 - Special Education Totals		\$1,305.85	\$1,243.28	\$838.00	\$2,137.00	\$4,307.00	\$2,170.00
Program 140 - Gifted							
30-110-61-31-4-140-73230	Professional Development - Gifted	1,135.05	1,264.50	1,185.84	1,290.00	1,290.00	.00
30-110-61-31-4-140-75529	Travel-Itinerant	380.27	310.13	126.84	.00	.00	.00
Program 140 - Gifted Totals		\$1,515.32	\$1,574.63	\$1,312.68	\$1,290.00	\$1,290.00	\$0.00
Level 4 - Middle Totals		\$13,336.85	\$14,882.90	\$131,510.47	\$136,083.00	\$140,940.00	\$4,857.00
Level 7 - Adult							
Program 170 - Adult							
30-110-61-31-7-170-71157	Compensation-Regional Adult Ed Prog Mgr	30,253.00	19,838.35	20,357.11	21,153.00	21,903.00	750.00

Expense Budget Report

Budget Year 2017

G/L Account	Account Description	2013 Actual Amount	2014 Actual Amount	2015 Actual Amount	2016 Adopted Budget	2017 City Council/Board Approval	Difference Vs FY16 Adopted Budget
Fund 30 - School General Fund							
EXPENSE							
Locations 110 - Central Instruction							
Function 61 - Instruction							
Sub-Function 31 - Instr. Sup. - Improve. of Instr.							
Level 7 - Adult							
Program 170 - Adult							
30-110-61-31-7-170-72100	FICA	2,643.54	1,586.70	5,631.59	1,618.00	1,676.00	58.00
30-110-61-31-7-170-72210	VRS Pension Contribution	2,970.90	2,302.50	11,754.15	2,976.00	3,211.00	235.00
30-110-61-31-7-170-72300	Group Health and Dental Insurance	374.85	7,367.38	9,326.00	7,705.00	7,705.00	.00
30-110-61-31-7-170-72400	VRS Group Life Insurance	293.93	223.92	964.63	252.00	258.00	6.00
30-110-61-31-7-170-72700	Workers Compensation	27.51	16.06	.00	.00	.00	.00
30-110-61-31-7-170-72750	VRS Retiree Health Care Credit	275.00	135.26	859.25	224.00	243.00	19.00
30-110-61-31-7-170-72800	Termination Pay for Vac/Sick Leave	8,000.00	.00	.00	.00	.00	.00
	Program 170 - Adult Totals	\$44,838.73	\$31,470.17	\$48,892.73	\$33,928.00	\$34,996.00	\$1,068.00
	Level 7 - Adult Totals	\$44,838.73	\$31,470.17	\$48,892.73	\$33,928.00	\$34,996.00	\$1,068.00
	Sub-Function 31 - Instr. Sup. - Improve. of Instr. Totals	\$821,520.59	\$729,434.94	\$913,959.91	\$913,950.00	\$944,235.00	\$30,285.00
	Function 61 - Instruction Totals	\$3,006,878.69	\$3,136,034.20	\$3,242,232.52	\$3,143,491.00	\$3,132,975.00	(\$10,516.00)
Function 68 - Technology							
Sub-Function 21 - Student Guidance							
Level 9 - District Wide							
Program 800 - Technology							
30-110-68-21-9-800-71141	Compensation-Technical Support	.00	326,180.99	323,795.76	334,623.00	350,670.00	16,047.00
30-110-68-21-9-800-72100	FICA	.00	24,245.43	23,968.28	25,599.00	26,826.00	1,227.00
30-110-68-21-9-800-72210	VRS Pension Contribution	.00	43,698.99	45,558.04	47,081.00	51,408.00	4,327.00
30-110-68-21-9-800-72300	Group Health and Dental Insurance	.00	29,407.86	42,398.08	38,526.00	38,526.00	.00
30-110-68-21-9-800-72400	VRS Group Life Insurance	.00	4,234.08	3,738.88	3,982.00	4,138.00	156.00
30-110-68-21-9-800-72700	Workers Compensation	.00	775.30	.00	.00	.00	.00
30-110-68-21-9-800-72750	VRS Retiree Health Care Credit	.00	3,931.50	3,330.41	3,547.00	3,892.00	345.00
30-110-68-21-9-800-72800	Termination Pay for Vac/Sick Leave	.00	.00	9,959.78	.00	.00	.00
30-110-68-21-9-800-73205	Software Licensing Fees	.00	95,023.07	93,274.10	128,780.00	139,285.00	10,505.00
30-110-68-21-9-800-73225	Professional Development - Conferences	.00	5,585.27	5,811.49	5,440.00	5,440.00	.00
30-110-68-21-9-800-75529	Travel-Itinerant	.00	318.78	495.18	400.00	400.00	.00
30-110-68-21-9-800-76515	Software-Instructional	.00	6,070.00	13,570.00	6,100.00	44,370.00	38,270.00
30-110-68-21-9-800-76535	Network Software	.00	5,475.02	1,599.34	1,400.00	1,400.00	.00
30-110-68-21-9-800-76545	Technology Repair and Replace	.00	30,781.03	17,513.16	17,550.00	114,394.00	96,844.00
	Program 800 - Technology Totals	\$0.00	\$575,727.32	\$585,012.50	\$613,028.00	\$780,749.00	\$167,721.00
	Level 9 - District Wide Totals	\$0.00	\$575,727.32	\$585,012.50	\$613,028.00	\$780,749.00	\$167,721.00

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Budget Year 2017

G/L Account	Account Description	2013 Actual Amount	2014 Actual Amount	2015 Actual Amount	2016 Adopted Budget	2017 City Council/Board Approval	Difference Vs FY16 Adopted Budget
Fund 30 - School General Fund							
EXPENSE							
Locations 110 - Central Instruction							
Function 68 - Technology							
Sub-Function 21 - Student Guidance Totals		\$0.00	\$575,727.32	\$585,012.50	\$613,028.00	\$780,749.00	\$167,721.00
Sub-Function 31 - Instr. Sup. - Improve. of Instr.							
Level 9 - District Wide							
Program 800 - Technology							
30-110-68-31-9-800-71141	Compensation-Technical Support	326,181.00	.00	.00	.00	.00	.00
30-110-68-31-9-800-72100	FICA	23,868.96	.00	.00	.00	.00	.00
30-110-68-31-9-800-72210	VRS Pension Contribution	37,553.27	.00	.00	.00	.00	.00
30-110-68-31-9-800-72300	Group Health and Dental Insurance	4,041.59	.00	.00	.00	.00	.00
30-110-68-31-9-800-72400	VRS Group Life Insurance	3,779.90	.00	.00	.00	.00	.00
30-110-68-31-9-800-72700	Workers Compensation	850.10	.00	.00	.00	.00	.00
30-110-68-31-9-800-72750	VRS Retiree Health Care Credit	3,529.80	.00	.00	.00	.00	.00
30-110-68-31-9-800-73205	Software Licensing Fees	67,267.59	.00	5,739.00	.00	.00	.00
30-110-68-31-9-800-73225	Professional Development - Conferences	3,327.03	.00	.00	.00	.00	.00
30-110-68-31-9-800-75529	Travel-Itinerant	199.08	.00	.00	.00	.00	.00
30-110-68-31-9-800-76305	ITRT	192.50	.00	.00	.00	.00	.00
30-110-68-31-9-800-76515	Software-Instructional	5,891.36	.00	.00	.00	.00	.00
30-110-68-31-9-800-76535	Network Software	398.56	.00	.00	.00	.00	.00
30-110-68-31-9-800-76545	Technology Repair and Replace	15,625.49	.00	.00	.00	.00	.00
Program 800 - Technology Totals		\$492,706.23	\$0.00	\$5,739.00	\$0.00	\$0.00	\$0.00
Level 9 - District Wide Totals		\$492,706.23	\$0.00	\$5,739.00	\$0.00	\$0.00	\$0.00
Sub-Function 31 - Instr. Sup. - Improve. of Instr. Totals		\$492,706.23	\$0.00	\$5,739.00	\$0.00	\$0.00	\$0.00
Function 68 - Technology Totals		\$492,706.23	\$575,727.32	\$590,751.50	\$613,028.00	\$780,749.00	\$167,721.00
Locations 110 - Central Instruction Totals		\$3,499,584.92	\$3,711,761.52	\$3,832,984.02	\$3,756,519.00	\$3,913,724.00	\$157,205.00



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Salem High

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Expense Budget Report

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G/L Account	Account Description	2013 Actual Amount	2014 Actual Amount	2015 Actual Amount	2016 Adopted Budget	2017 City Council/Board Approval	Difference Vs FY16 Adopted Budget
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							
30-111-61-10-3-110-71120	Compensation-Instructional Salaries	3,713,321.61	3,419,952.80	3,466,471.82	3,563,424.00	3,534,581.00	(28,843.00)
30-111-61-10-3-110-71151	Compensation-Instructional Asst	74,029.08	66,612.15	74,298.43	74,404.00	76,435.00	2,031.00
30-111-61-10-3-110-71159	Compensation- Accompanist	8,889.75	8,336.25	8,991.00	9,821.00	9,821.00	.00
30-111-61-10-3-110-71182	Compensation-Band Assistants	4,652.47	6,932.87	14,139.10	12,943.00	13,642.00	699.00
30-111-61-10-3-110-71520	Compensation-Substitutes	102,617.50	98,303.96	90,439.57	80,000.00	85,000.00	5,000.00
30-111-61-10-3-110-71522	Compensation-REWIP Retirees	146,135.82	297,904.31	246,523.70	220,549.00	170,771.00	(49,778.00)
30-111-61-10-3-110-71620	Compensation-Extracurricular Supplements	328,172.07	321,657.92	338,700.82	351,645.00	333,348.00	(18,297.00)
30-111-61-10-3-110-71650	Compensation-NBC Teacher Bonus	20,000.00	17,916.62	22,499.64	.00	.00	.00
30-111-61-10-3-110-72100	FICA	317,207.15	327,467.01	303,699.68	324,750.00	323,105.00	(1,645.00)
30-111-61-10-3-110-72210	VRS Pension Contribution	437,599.31	493,805.65	486,318.14	504,942.00	529,375.00	24,433.00
30-111-61-10-3-110-72220	VRS Hybrid Pension Contribution	.00	.00	22,795.76	.00	.00	.00
30-111-61-10-3-110-72300	Group Health and Dental Insurance	689,461.88	541,962.28	486,659.53	557,190.00	509,276.00	(47,914.00)
30-111-61-10-3-110-72400	VRS Group Life Insurance	44,034.56	48,577.93	41,775.38	42,554.00	42,610.00	56.00
30-111-61-10-3-110-72510	Hybrid Disability Insurance	.00	.00	424.45	.00	.00	.00
30-111-61-10-3-110-72600	Unemployment Compensation	.00	.00	19.38	.00	.00	.00
30-111-61-10-3-110-72700	Workers Compensation	9,470.62	8,435.25	.00	.00	.00	.00
30-111-61-10-3-110-72750	VRS Retiree Health Care Credit	41,122.40	45,561.67	37,213.05	37,906.00	40,082.00	2,176.00
30-111-61-10-3-110-72800	Termination Pay for Vac/Sick Leave	36,920.00	55,755.70	10,900.00	.00	.00	.00
30-111-61-10-3-110-72850	OPEB ARC	12,815.63	.00	.00	.00	.00	.00
30-111-61-10-3-110-73125	Repair/Maint - Art	844.66	.00	620.81	950.00	950.00	.00
30-111-61-10-3-110-73126	Repair & Maint - Athletic Equipment	4,050.00	3,645.00	3,509.60	3,645.00	3,645.00	.00
30-111-61-10-3-110-73145	Repair/Maint - Family and Consumer Science	290.52	142.86	121.51	124.00	124.00	.00
30-111-61-10-3-110-73150	Repair/Maint - Math	1,195.00	1,245.00	1,357.55	1,429.00	1,416.00	(13.00)
30-111-61-10-3-110-73155	Repair/Maint - Piano	290.00	350.00	350.00	350.00	350.00	.00
30-111-61-10-3-110-73165	Repair/Maint - Science	262.45	964.64	934.66	880.00	880.00	.00
30-111-61-10-3-110-73170	Repair/Maint - Tech Ed	505.81	508.34	252.03	508.00	508.00	.00
30-111-61-10-3-110-73180	Repair/Maint - Other Contracted	151.73	.00	.00	.00	.00	.00
30-111-61-10-3-110-73255	Professional Development	.00	.00	5,549.26	4,397.00	4,000.00	(397.00)
30-111-61-10-3-110-75527	Travel -Student Competition	.00	.00	1,578.50	.00	5,000.00	5,000.00
30-111-61-10-3-110-76015	Allotment	65,928.44	62,029.23	69,224.29	70,180.00	73,261.00	3,081.00
30-111-61-10-3-110-76020	Athletic Training	6,007.72	5,431.52	5,393.04	5,440.00	5,440.00	.00
30-111-61-10-3-110-76030	Athletics/Athletic Equipment <\$2,000	48,772.79	38,779.99	27,829.98	53,497.00	53,497.00	.00

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G/L Account	Account Description	2013 Actual Amount	2014 Actual Amount	2015 Actual Amount	2016 Adopted Budget	2017 City Council/Board Approval	Difference Vs FY16 Adopted Budget
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							
30-111-61-10-3-110-76045	Furniture and Equip < \$2000	2,589.50	2,514.00	1,309.03	1,500.00	1,500.00	.00
30-111-61-10-3-110-76075	Registration Guide	1,782.00	1,782.00	1,782.00	2,268.00	2,000.00	(268.00)
30-111-61-10-3-110-76135	Art Supplies and Equipment <\$2,000	6,195.78	6,364.24	5,698.41	5,706.00	5,706.00	.00
30-111-61-10-3-110-76160	Auto Body	3,599.38	6,361.45	6,610.10	6,480.00	6,417.00	(63.00)
30-111-61-10-3-110-76165	Auto Service Tech	2,053.61	2,010.52	1,916.02	1,952.00	1,952.00	.00
30-111-61-10-3-110-76167	Career & Tech Ed - STATE	8,738.96	9,896.87	9,325.12	11,914.00	8,162.00	(3,752.00)
30-111-61-10-3-110-76170	Band	8,655.98	7,786.87	7,872.58	7,975.00	7,975.00	.00
30-111-61-10-3-110-76180	Black History Month	1,190.59	1,471.68	782.48	1,000.00	900.00	(100.00)
30-111-61-10-3-110-76185	Business Education	625.19	577.12	570.00	570.00	570.00	.00
30-111-61-10-3-110-76190	Career Communications	715.72	1,145.17	1,100.18	1,215.00	1,215.00	.00
30-111-61-10-3-110-76195	Career Education	1,054.68	272.37	.00	.00	.00	.00
30-111-61-10-3-110-76205	Career/Tech Ed	2,144.12	1,810.92	3,132.78	3,067.00	3,067.00	.00
30-111-61-10-3-110-76215	Choir	2,829.34	2,192.53	2,054.98	1,755.00	1,755.00	.00
30-111-61-10-3-110-76225	Chorale	758.45	1,059.93	1,149.41	1,470.00	1,470.00	.00
30-111-61-10-3-110-76235	Drama	1,311.11	1,197.16	1,250.20	1,985.00	1,985.00	.00
30-111-61-10-3-110-76240	Drivers Education	269.10	224.25	195.00	200.00	200.00	.00
30-111-61-10-3-110-76255	English	1,340.34	980.59	958.14	1,061.00	1,061.00	.00
30-111-61-10-3-110-76260	Family and Consumer Science	4,737.49	4,217.02	5,299.41	3,179.00	3,179.00	.00
30-111-61-10-3-110-76270	Foreign Language	285.07	292.93	349.99	349.00	349.00	.00
30-111-61-10-3-110-76275	Freshman Transition	2,992.00	1,105.00	1,037.00	3,038.00	2,038.00	(1,000.00)
30-111-61-10-3-110-76290	Health	391.84	390.27	420.00	425.00	425.00	.00
30-111-61-10-3-110-76295	IB	61,534.90	58,547.05	57,240.49	58,790.00	59,650.00	860.00
30-111-61-10-3-110-76310	Job Placement	331.71	393.10	.00	.00	.00	.00
30-111-61-10-3-110-76340	Marketing Education	356.52	323.98	317.62	324.00	324.00	.00
30-111-61-10-3-110-76345	Mathematics	827.41	692.00	533.41	250.00	153.00	(97.00)
30-111-61-10-3-110-76360	Physical Education	748.48	693.04	667.78	707.00	707.00	.00
30-111-61-10-3-110-76380	Science	10,252.88	8,416.73	9,118.41	9,190.00	9,190.00	.00
30-111-61-10-3-110-76385	Social Studies	1,028.45	567.42	618.96	1,400.00	1,400.00	.00
30-111-61-10-3-110-76425	Sp Ed -Transition	.00	.00	.00	.00	250.00	250.00
30-111-61-10-3-110-76470	Welding	8,819.36	7,873.39	5,481.45	6,203.00	6,203.00	.00
30-111-61-10-3-110-76480	Writing Center	.00	32.00	.00	.00	.00	.00
30-111-61-10-3-110-76515	Software-Instructional	4,934.96	5,134.10	4,560.15	5,435.00	5,399.00	(36.00)

Expense Budget Report

Budget Year 2017

G/L Account	Account Description	2013 Actual Amount	2014 Actual Amount	2015 Actual Amount	2016 Adopted Budget	2017 City Council/Board Approval	Difference Vs FY16 Adopted Budget
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							
30-111-61-10-3-110-76530	Computer Supplies	4,612.52	4,543.51	4,054.65	4,617.00	4,617.00	.00
30-111-61-10-3-110-78015	CTE Capital Outlay > \$2,000	12,073.39	.00	.00	.00	.00	.00
30-111-61-10-3-110-78035	Science Equipment > \$2,000	.00	3,371.85	3,213.00	3,420.00	2,420.00	(1,000.00)
30-111-61-10-3-110-78055	Technology Hardware	.00	.00	.00	115,000.00	142,982.00	27,982.00
Program 110 - Regular Instruction Totals		\$6,274,529.80	\$6,016,520.01	\$5,907,209.43	\$6,183,973.00	\$6,102,338.00	(\$81,635.00)
Program 120 - Special Education							
30-111-61-10-3-120-71120	Compensation-Instructional Salaries	463,487.92	444,875.58	475,408.82	543,926.00	505,983.00	(37,943.00)
30-111-61-10-3-120-71151	Compensation-Instructional Asst	68,588.49	43,076.23	68,128.79	64,586.00	63,528.00	(1,058.00)
30-111-61-10-3-120-72100	FICA	37,854.31	37,597.57	39,665.32	41,579.00	43,568.00	1,989.00
30-111-61-10-3-120-72210	VRS Pension Contribution	51,125.64	54,565.95	63,597.87	76,472.00	83,490.00	7,018.00
30-111-61-10-3-120-72220	VRS Hybrid Pension Contribution	.00	.00	13,333.08	.00	.00	.00
30-111-61-10-3-120-72300	Group Health and Dental Insurance	6,592.78	64,518.52	98,823.83	63,106.00	63,106.00	.00
30-111-61-10-3-120-72400	VRS Group Life Insurance	5,143.03	5,385.58	6,313.61	6,468.00	6,720.00	252.00
30-111-61-10-3-120-72510	Hybrid Disability Insurance	.00	.00	248.28	.00	.00	.00
30-111-61-10-3-120-72700	Workers Compensation	1,077.63	915.12	.00	.00	.00	.00
30-111-61-10-3-120-72750	VRS Retiree Health Care Credit	4,803.07	5,054.09	5,623.79	5,762.00	6,322.00	560.00
30-111-61-10-3-120-72800	Termination Pay for Vac/Sick Leave	.00	5,380.00	4,540.00	.00	.00	.00
30-111-61-10-3-120-76390	Sp Ed LD	214.92	410.96	408.59	411.00	411.00	.00
30-111-61-10-3-120-76398	Sp Ed ED	591.02	700.59	746.05	750.00	750.00	.00
30-111-61-10-3-120-76405	Sp Ed EMH	562.08	313.72	376.65	405.00	405.00	.00
30-111-61-10-3-120-76415	Sp Ed BD	321.88	.00	.00	.00	.00	.00
30-111-61-10-3-120-76425	Sp Ed -Transition	219.74	450.00	443.19	250.00	250.00	.00
Program 120 - Special Education Totals		\$640,582.51	\$663,243.91	\$777,657.87	\$803,715.00	\$774,533.00	(\$29,182.00)
Program 130 - Vocational							
30-111-61-10-3-130-71120	Compensation-Instructional Salaries	596,839.08	591,826.79	589,409.71	580,309.00	577,359.00	(2,950.00)
30-111-61-10-3-130-71650	Compensation-NBC Teacher Bonus	.00	208.33	2,499.96	.00	.00	.00
30-111-61-10-3-130-72100	FICA	42,637.30	44,639.66	41,802.03	44,394.00	44,168.00	(226.00)
30-111-61-10-3-130-72210	VRS Pension Contribution	58,982.00	66,728.05	83,951.15	81,649.00	84,641.00	2,992.00
30-111-61-10-3-130-72300	Group Health and Dental Insurance	7,395.22	80,854.47	105,330.08	86,771.00	86,771.00	.00
30-111-61-10-3-130-72400	VRS Group Life Insurance	5,933.91	6,568.31	6,889.78	6,906.00	6,813.00	(93.00)
30-111-61-10-3-130-72700	Workers Compensation	1,258.39	1,111.47	.00	.00	.00	.00

Expense Budget Report

Budget Year 2017

G/L Account	Account Description	2013 Actual Amount	2014 Actual Amount	2015 Actual Amount	2016 Adopted Budget	2017 City Council/Board Approval	Difference Vs FY16 Adopted Budget
Fund 30 - School General Fund							
EXPENSE							
Locations 111 - Salem High School							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 3 - Secondary							
Program 130 - Vocational							
30-111-61-10-3-130-72750	VRS Retiree Health Care Credit	5,541.61	6,160.15	6,137.18	6,151.00	6,409.00	258.00
	Program 130 - Vocational Totals	\$718,587.51	\$798,097.23	\$836,019.89	\$806,180.00	\$806,161.00	(\$19.00)
	Level 3 - Secondary Totals	\$7,633,699.82	\$7,477,861.15	\$7,520,887.19	\$7,793,868.00	\$7,683,032.00	(\$110,836.00)
	Sub-Function 10 - Classroom Instruction Totals	\$7,633,699.82	\$7,477,861.15	\$7,520,887.19	\$7,793,868.00	\$7,683,032.00	(\$110,836.00)
Sub-Function 21 - Student Guidance							
Level 3 - Secondary							
Program 110 - Regular Instruction							
30-111-61-21-3-110-71124	Compensation-Guidance Counselors	266,155.97	265,552.80	275,085.74	272,585.00	239,768.00	(32,817.00)
30-111-61-21-3-110-71150	Compensation-Clerical	30,096.00	30,096.00	30,830.16	30,830.00	31,293.00	463.00
30-111-61-21-3-110-71650	Compensation-NBC Teacher Bonus	.00	.00	2,499.96	.00	.00	.00
30-111-61-21-3-110-72100	FICA	21,284.67	22,170.20	22,526.76	23,211.00	20,736.00	(2,475.00)
30-111-61-21-3-110-72210	VRS Pension Contribution	30,385.89	34,310.10	43,837.85	42,691.00	39,738.00	(2,953.00)
30-111-61-21-3-110-72300	Group Health and Dental Insurance	3,670.75	33,628.75	32,371.54	39,441.00	39,441.00	.00
30-111-61-21-3-110-72400	VRS Group Life Insurance	3,057.38	3,363.79	3,597.75	3,611.00	3,199.00	(412.00)
30-111-61-21-3-110-72700	Workers Compensation	657.80	587.27	.00	.00	.00	.00
30-111-61-21-3-110-72750	VRS Retiree Health Care Credit	2,855.23	3,148.18	3,204.66	3,216.00	3,009.00	(207.00)
30-111-61-21-3-110-72800	Termination Pay for Vac/Sick Leave	.00	.00	2,020.00	.00	.00	.00
30-111-61-21-3-110-76285	Guidance	84.96	57.88	862.73	865.00	865.00	.00
	Program 110 - Regular Instruction Totals	\$358,248.65	\$392,914.97	\$416,837.15	\$416,450.00	\$378,049.00	(\$38,401.00)
	Level 3 - Secondary Totals	\$358,248.65	\$392,914.97	\$416,837.15	\$416,450.00	\$378,049.00	(\$38,401.00)
	Sub-Function 21 - Student Guidance Totals	\$358,248.65	\$392,914.97	\$416,837.15	\$416,450.00	\$378,049.00	(\$38,401.00)
Sub-Function 32 - Instr. Sup. - Media Services							
Level 3 - Secondary							
Program 110 - Regular Instruction							
30-111-61-32-3-110-71122	Compensation-Librarians	111,567.84	47,751.84	100,961.56	99,458.00	100,949.00	1,491.00
30-111-61-32-3-110-71152	Compensation - Media Clerk	17,622.96	15,073.35	15,765.22	17,198.00	16,454.00	(744.00)
30-111-61-32-3-110-72100	FICA	10,870.12	5,005.78	8,798.80	8,924.00	8,981.00	57.00
30-111-61-32-3-110-72210	VRS Pension Contribution	15,211.55	7,011.26	9,468.00	16,413.00	17,211.00	798.00
30-111-61-32-3-110-72220	VRS Hybrid Pension Contribution	.00	.00	7,414.23	.00	.00	.00
30-111-61-32-3-110-72300	Group Health and Dental Insurance	1,600.76	20,891.05	22,184.84	23,665.00	23,665.00	.00
30-111-61-32-3-110-72400	VRS Group Life Insurance	1,521.87	691.56	1,385.60	1,388.00	1,385.00	(3.00)

Expense Budget Report

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G/L Account	Account Description	2013 Actual Amount	2014 Actual Amount	2015 Actual Amount	2016 Adopted Budget	2017 City Council/Board Approval	Difference Vs FY16 Adopted Budget
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							
30-111-61-32-3-110-72510	Hybrid Disability Insurance	.00	.00	138.03	.00	.00	.00
30-111-61-32-3-110-72700	Workers Compensation	262.36	194.65	.00	.00	.00	.00
30-111-61-32-3-110-72750	VRS Retiree Health Care Credit	1,422.12	649.39	1,234.19	1,237.00	1,303.00	66.00
30-111-61-32-3-110-72800	Termination Pay for Vac/Sick Leave	22,749.91	.00	.00	.00	.00	.00
30-111-61-32-3-110-73015	Binding Services	226.01	176.25	305.00	1,694.00	1,694.00	.00
30-111-61-32-3-110-73130	Repair/Maint - Audio/Visual	3,521.79	3,152.59	3,121.08	.00	.00	.00
30-111-61-32-3-110-76155	Audio Visual Media	3,467.28	3,125.39	2,640.21	5,635.00	6,133.00	498.00
30-111-61-32-3-110-76325	Library Books and Supplies	4,365.11	4,016.91	4,012.18	3,327.00	3,327.00	.00
30-111-61-32-3-110-76330	Library Reference Materials	3,068.41	2,756.38	2,763.03	.00	1,190.00	1,190.00
30-111-61-32-3-110-76355	Periodicals	4,677.90	4,214.17	3,882.00	6,645.00	5,455.00	(1,190.00)
Program 110 - Regular Instruction Totals		\$202,155.99	\$114,710.57	\$184,073.97	\$185,584.00	\$187,747.00	\$2,163.00
Level 3 - Secondary Totals		\$202,155.99	\$114,710.57	\$184,073.97	\$185,584.00	\$187,747.00	\$2,163.00
Sub-Function 32 - Instr. Sup. - Media Services Totals		\$202,155.99	\$114,710.57	\$184,073.97	\$185,584.00	\$187,747.00	\$2,163.00
Sub-Function 41 - Admin. Principals Office							
Level 3 - Secondary							
Program 110 - Regular Instruction							
30-111-61-41-3-110-71126	Compensation-Principals	118,725.96	97,407.96	100,419.21	100,419.00	106,043.00	5,624.00
30-111-61-41-3-110-71127	Compensation-Asst Principals	290,835.00	275,153.74	260,780.37	260,780.00	264,692.00	3,912.00
30-111-61-41-3-110-71150	Compensation-Clerical	138,194.40	140,600.24	135,836.56	134,664.00	134,117.00	(547.00)
30-111-61-41-3-110-71200	Compensation-OT	443.37	1,691.89	.00	2,500.00	2,500.00	.00
30-111-61-41-3-110-71520	Compensation-Substitutes	.00	.00	1,865.33	.00	.00	.00
30-111-61-41-3-110-72100	FICA	40,011.40	38,500.93	37,006.26	38,125.00	38,812.00	687.00
30-111-61-41-3-110-72210	VRS Pension Contribution	62,138.19	67,541.68	71,230.57	69,768.00	74,011.00	4,243.00
30-111-61-41-3-110-72300	Group Health and Dental Insurance	6,792.53	56,073.92	72,889.72	63,106.00	63,106.00	.00
30-111-61-41-3-110-72400	VRS Group Life Insurance	6,254.18	6,554.07	5,849.50	5,901.00	5,957.00	56.00
30-111-61-41-3-110-72700	Workers Compensation	1,400.96	1,256.38	.00	.00	.00	.00
30-111-61-41-3-110-72750	VRS Retiree Health Care Credit	5,840.44	6,090.84	5,211.34	5,256.00	5,604.00	348.00
30-111-61-41-3-110-72800	Termination Pay for Vac/Sick Leave	.00	4,660.00	.00	.00	.00	.00
30-111-61-41-3-110-73160	Repair/Maint - School Office Equipment	634.72	647.65	.00	.00	.00	.00
30-111-61-41-3-110-75201	Postage-Student Mailings	5,366.83	5,109.18	7,440.24	8,200.00	8,200.00	.00
30-111-61-41-3-110-75521	Travel-Principals	3,481.73	3,322.06	3,597.66	3,600.00	3,600.00	.00
30-111-61-41-3-110-75803	Dues-SACS Accreditation	1,072.00	1,072.00	903.00	1,150.00	1,150.00	.00

Expense Budget Report

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G/L Account	Account Description	2013 Actual Amount	2014 Actual Amount	2015 Actual Amount	2016 Adopted Budget	2017 City Council/Board Approval	Difference Vs FY16 Adopted Budget
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							
30-111-61-41-3-110-76005	After Prom	.00	450.00	449.98	450.00	450.00	.00
30-111-61-41-3-110-76230	Commencement	.00	5,218.72	2,143.12	7,322.00	9,322.00	2,000.00
	Program 110 - Regular Instruction Totals	\$681,191.71	\$711,351.26	\$705,622.86	\$701,241.00	\$717,564.00	\$16,323.00
	Level 3 - Secondary Totals	\$681,191.71	\$711,351.26	\$705,622.86	\$701,241.00	\$717,564.00	\$16,323.00
	Sub-Function 41 - Admin. Principals Office Totals	\$681,191.71	\$711,351.26	\$705,622.86	\$701,241.00	\$717,564.00	\$16,323.00
	Function 61 - Instruction Totals	\$8,875,296.17	\$8,696,837.95	\$8,827,421.17	\$9,097,143.00	\$8,966,392.00	(\$130,751.00)
Function 62 - Administration, Attend. & Health							
Sub-Function 62 - Admin, Attend. & Health							
Level 9 - District Wide							
Program 214 - Personnel Services							
30-111-62-62-9-214-76475	Wellness Program	405.97	.00	.00	.00	.00	.00
	Program 214 - Personnel Services Totals	\$405.97	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Program 222 - Health Services							
30-111-62-62-9-222-76100	Supplies - Nursing	601.60	556.00	555.33	556.00	556.00	.00
	Program 222 - Health Services Totals	\$601.60	\$556.00	\$555.33	\$556.00	\$556.00	\$0.00
	Level 9 - District Wide Totals	\$1,007.57	\$556.00	\$555.33	\$556.00	\$556.00	\$0.00
	Sub-Function 62 - Admin, Attend. & Health Totals	\$1,007.57	\$556.00	\$555.33	\$556.00	\$556.00	\$0.00
	Function 62 - Administration, Attend. & Health Totals	\$1,007.57	\$556.00	\$555.33	\$556.00	\$556.00	\$0.00
Function 64 - Operation & Maintenance							
Sub-Function 64 - Operation & Maintenance							
Level 9 - District Wide							
Program 420 - Building Services							
30-111-64-64-9-420-71190	Compensation-Custodians	289,243.69	282,942.41	237,696.25	247,164.00	251,992.00	4,828.00
30-111-64-64-9-420-71200	Compensation-OT	2,677.42	2,668.40	.00	3,000.00	3,000.00	.00
30-111-64-64-9-420-71520	Compensation-Substitutes	9,275.20	9,277.54	8,452.40	7,000.00	7,000.00	.00
30-111-64-64-9-420-72100	FICA	21,959.20	23,747.61	18,284.10	19,673.00	20,042.00	369.00
30-111-64-64-9-420-72210	VRS Pension Contribution	19,941.69	13,687.93	17,943.21	21,244.00	10,911.00	(10,333.00)
30-111-64-64-9-420-72220	VRS Hybrid Pension Contribution	.00	.00	678.79	.00	.00	.00
30-111-64-64-9-420-72300	Group Health and Dental Insurance	73,233.55	72,831.98	76,200.18	93,770.00	90,902.00	(2,868.00)
30-111-64-64-9-420-72400	VRS Group Life Insurance	3,358.93	3,807.28	2,535.93	2,941.00	3,301.00	360.00
30-111-64-64-9-420-72510	Hybrid Disability Insurance	.00	.00	51.02	.00	.00	.00

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G/L Account	Account Description	2013 Actual Amount	2014 Actual Amount	2015 Actual Amount	2016 Adopted Budget	2017 City Council/Board Approval	Difference Vs FY16 Adopted Budget
Fund 30 - School General Fund							
EXPENSE							
Locations 111 - Salem High School							
Function 64 - Operation & Maintenance							
Sub-Function 64 - Operation & Maintenance							
Level 9 - District Wide							
Program 420 - Building Services							
30-111-64-64-9-420-72700	Workers Compensation	4,358.78	3,631.26	7,559.00	7,559.00	7,559.00	.00
30-111-64-64-9-420-72750	VRS Retiree Health Care Credit	3,136.79	3,526.46	1,472.40	1,684.00	1,739.00	55.00
30-111-64-64-9-420-72800	Termination Pay for Vac/Sick Leave	800.00	22,512.27	(.22)	.00	.00	.00
30-111-64-64-9-420-72850	OPEB ARC	1,630.73	.00	.00	.00	.00	.00
30-111-64-64-9-420-73180	Repair/Maint - Other Contracted	9,426.50	20,310.37	24,251.68	22,000.00	22,000.00	.00
30-111-64-64-9-420-74900	Building Maintenance -City	163,525.23	171,253.54	156,369.07	126,630.00	157,630.00	31,000.00
30-111-64-64-9-420-75001	Telecom/ Internet Services	5,448.70	7,055.87	11,101.68	7,000.00	15,000.00	8,000.00
30-111-64-64-9-420-75004	Utilities - Electric	292,887.46	294,207.80	293,035.65	310,000.00	305,000.00	(5,000.00)
30-111-64-64-9-420-75005	Utilities - Natural Gas	24,747.19	33,794.21	29,915.40	27,600.00	27,600.00	.00
30-111-64-64-9-420-75009	Utilities - Water and Sewer	60,345.37	48,924.83	47,518.14	55,000.00	55,000.00	.00
30-111-64-64-9-420-76055	Machines, Equipment and Tools < \$2000	1,147.98	1,746.65	6,563.65	1,800.00	1,800.00	.00
30-111-64-64-9-420-76110	Supplies - Operational	19,544.34	22,102.20	28,653.37	20,000.00	20,000.00	.00
Program 420 - Building Services Totals		\$1,006,688.75	\$1,038,028.61	\$968,281.70	\$974,065.00	\$1,000,476.00	\$26,411.00
Program 430 - Grounds Services							
30-111-64-64-9-430-74910	Grounds Maintenance-City	74,234.43	59,614.78	43,549.75	50,000.00	45,500.00	(4,500.00)
Program 430 - Grounds Services Totals		\$74,234.43	\$59,614.78	\$43,549.75	\$50,000.00	\$45,500.00	(\$4,500.00)
Program 460 - Security Services							
30-111-64-64-9-460-71142	Compensation-Security Guard	39,929.32	40,020.38	38,081.95	39,699.00	22,206.00	(17,493.00)
30-111-64-64-9-460-72100	FICA	2,885.03	3,006.05	2,839.44	3,037.00	1,699.00	(1,338.00)
30-111-64-64-9-460-72210	VRS Pension Contribution	2,385.49	1,923.99	3,014.20	3,116.00	962.00	(2,154.00)
30-111-64-64-9-460-72300	Group Health and Dental Insurance	481.28	1,176.74	7,399.68	.00	.00	.00
30-111-64-64-9-460-72400	VRS Group Life Insurance	411.57	478.04	247.33	472.00	291.00	(181.00)
30-111-64-64-9-460-72700	Workers Compensation	507.62	417.71	.00	.00	.00	.00
30-111-64-64-9-460-72750	VRS Retiree Health Care Credit	384.41	446.30	220.38	250.00	153.00	(97.00)
Program 460 - Security Services Totals		\$46,984.72	\$47,469.21	\$51,802.98	\$46,574.00	\$25,311.00	(\$21,263.00)
Level 9 - District Wide Totals		\$1,127,907.90	\$1,145,112.60	\$1,063,634.43	\$1,070,639.00	\$1,071,287.00	\$648.00
Sub-Function 64 - Operation & Maintenance Totals		\$1,127,907.90	\$1,145,112.60	\$1,063,634.43	\$1,070,639.00	\$1,071,287.00	\$648.00
Function 64 - Operation & Maintenance Totals		\$1,127,907.90	\$1,145,112.60	\$1,063,634.43	\$1,070,639.00	\$1,071,287.00	\$648.00

Expense Budget Report

Budget Year 2017

G/L Account	Account Description	2013 Actual Amount	2014 Actual Amount	2015 Actual Amount	2016 Adopted Budget	2017 City Council/Board Approval	Difference Vs FY16 Adopted Budget
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							
30-111-68-10-9-800-71139	Compensation-ITRT	.00	31,239.40	.00	29,990.00	30,440.00	450.00
30-111-68-10-9-800-72100	FICA	.00	2,092.25	.00	2,294.00	2,329.00	35.00
30-111-68-10-9-800-72210	VRS Pension Contribution	.00	3,046.93	.00	4,220.00	4,463.00	243.00
30-111-68-10-9-800-72400	VRS Group Life Insurance	.00	298.88	.00	357.00	359.00	2.00
30-111-68-10-9-800-72700	Workers Compensation	.00	22.28	.00	.00	.00	.00
30-111-68-10-9-800-72750	VRS Retiree Health Care Credit	.00	281.19	.00	318.00	338.00	20.00
30-111-68-10-9-800-76305	ITRT	797.50	894.16	891.80	900.00	900.00	.00
30-111-68-10-9-800-76545	Technology Repair and Replace	4,456.48	4,199.28	4,608.86	4,050.00	4,050.00	.00
30-111-68-10-9-800-78050	Technology Addl VPSA Eligible	109,813.90	81,142.16	79,852.10	80,000.00	80,000.00	.00
Program 800 - Technology Totals		\$115,067.88	\$123,216.53	\$85,352.76	\$122,129.00	\$122,879.00	\$750.00
Level 9 - District Wide Totals		\$115,067.88	\$123,216.53	\$85,352.76	\$122,129.00	\$122,879.00	\$750.00
Sub-Function 10 - Classroom Instruction Totals		\$115,067.88	\$123,216.53	\$85,352.76	\$122,129.00	\$122,879.00	\$750.00
Function 68 - Technology Totals		\$115,067.88	\$123,216.53	\$85,352.76	\$122,129.00	\$122,879.00	\$750.00
Locations 111 - Salem High School Totals		\$10,119,279.52	\$9,965,723.08	\$9,976,963.69	\$10,290,467.00	\$10,161,114.00	(\$129,353.00)



Andrew Lewis Middle

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Budget Year 2017

G/L Account	Account Description	2013 Actual Amount	2014 Actual Amount	2015 Actual Amount	2016 Adopted Budget	2017 City Council/Board Approval	Difference Vs FY16 Adopted Budget
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							
30-112-61-10-4-110-71120	Compensation-Instructional Salaries	2,840,516.00	2,774,286.28	2,740,138.03	2,777,887.00	2,787,640.00	9,753.00
30-112-61-10-4-110-71151	Compensation-Instructional Asst	43,231.47	43,736.65	37,418.05	44,980.00	44,333.00	(647.00)
30-112-61-10-4-110-71159	Compensation- Accompanist	3,543.75	3,246.75	4,050.00	3,274.00	3,274.00	.00
30-112-61-10-4-110-71520	Compensation-Substitutes	72,828.70	51,285.08	75,280.00	55,000.00	65,000.00	10,000.00
30-112-61-10-4-110-71522	Compensation-REWIP Retirees	105,345.18	108,435.90	127,877.89	110,314.00	68,990.00	(41,324.00)
30-112-61-10-4-110-71620	Compensation-Extracurricular Supplements	130,035.34	136,655.35	133,604.54	150,017.00	149,783.00	(234.00)
30-112-61-10-4-110-71650	Compensation-NBC Teacher Bonus	12,500.00	22,499.96	9,999.84	.00	.00	.00
30-112-61-10-4-110-72100	FICA	229,212.83	240,980.49	229,564.54	235,592.00	238,598.00	3,006.00
30-112-61-10-4-110-72210	VRS Pension Contribution	314,595.50	349,575.96	389,732.17	388,477.00	415,167.00	26,690.00
30-112-61-10-4-110-72220	VRS Hybrid Pension Contribution	.00	.00	2,609.48	.00	.00	.00
30-112-61-10-4-110-72300	Group Health and Dental Insurance	505,252.73	397,404.03	374,878.20	414,049.00	383,029.00	(31,020.00)
30-112-61-10-4-110-72400	VRS Group Life Insurance	31,652.53	34,450.82	32,252.54	32,856.00	33,417.00	561.00
30-112-61-10-4-110-72510	Hybrid Disability Insurance	.00	.00	48.60	.00	.00	.00
30-112-61-10-4-110-72700	Workers Compensation	6,715.73	5,826.43	.00	.00	.00	.00
30-112-61-10-4-110-72750	VRS Retiree Health Care Credit	29,559.70	32,383.48	28,650.49	29,267.00	31,435.00	2,168.00
30-112-61-10-4-110-72800	Termination Pay for Vac/Sick Leave	3,960.00	18,488.00	8,680.00	.00	.00	.00
30-112-61-10-4-110-72850	OPEB ARC	9,543.02	.00	.00	.00	.00	.00
30-112-61-10-4-110-73126	Repair & Maint - Athletic Equipment	3,378.38	2,639.53	3,039.98	3,042.00	3,042.00	.00
30-112-61-10-4-110-73135	Repair/Maint - Band Instruments	2,500.00	2,500.00	2,500.00	2,500.00	3,000.00	500.00
30-112-61-10-4-110-73140	Repair/Maint - Business Ed	240.00	191.54	376.43	240.00	240.00	.00
30-112-61-10-4-110-73145	Repair/Maint - Family and Consumer Science	234.00	240.86	1,276.52	324.00	324.00	.00
30-112-61-10-4-110-73148	Repair & Maint - Foreign Language Dept	.00	.00	234.00	328.00	328.00	.00
30-112-61-10-4-110-73150	Repair/Maint - Math	3,999.10	3,239.50	2,780.18	3,284.00	3,284.00	.00
30-112-61-10-4-110-73154	Repair & Maint - PE Equipment	372.26	256.61	226.79	280.00	280.00	.00
30-112-61-10-4-110-73155	Repair/Maint - Piano	958.00	670.00	569.20	770.00	280.00	(490.00)
30-112-61-10-4-110-73165	Repair/Maint - Science	890.22	1,327.18	1,157.55	2,339.00	2,383.00	44.00
30-112-61-10-4-110-73175	Repair/Maint- Computer	45.78	131.76	544.46	450.00	450.00	.00
30-112-61-10-4-110-73255	Professional Development	.00	.00	.00	200.00	200.00	.00
30-112-61-10-4-110-76010	Agenda Books	4,450.00	229.29	4,553.50	3,400.00	3,394.00	(6.00)
30-112-61-10-4-110-76015	Allotment	34,452.70	34,953.79	36,587.53	38,294.00	39,388.00	1,094.00
30-112-61-10-4-110-76030	Athletics/Athletic Equipment <\$2,000	7,230.82	7,427.95	7,077.84	7,200.00	7,200.00	.00
30-112-61-10-4-110-76045	Furniture and Equip < \$2000	.00	900.00	3,969.00	600.00	600.00	.00

Expense Budget Report

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G/L Account	Account Description	2013 Actual Amount	2014 Actual Amount	2015 Actual Amount	2016 Adopted Budget	2017 City Council/Board Approval	Difference Vs FY16 Adopted Budget
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							
30-112-61-10-4-110-76075	Registration Guide	299.69	280.51	94.15	300.00	300.00	.00
30-112-61-10-4-110-76085	School Improvement	.00	.00	.00	100.00	100.00	.00
30-112-61-10-4-110-76090	Student Recognition	1,932.66	2,667.07	965.80	1,619.00	1,619.00	.00
30-112-61-10-4-110-76135	Art Supplies and Equipment <\$2,000	1,716.95	1,844.82	1,982.40	1,845.00	1,890.00	45.00
30-112-61-10-4-110-76170	Band	1,667.57	405.86	1,807.73	1,600.00	1,600.00	.00
30-112-61-10-4-110-76185	Business Education	1,486.08	768.78	1,310.43	1,261.00	1,261.00	.00
30-112-61-10-4-110-76210	Character Education	523.90	.00	27.03	.00	.00	.00
30-112-61-10-4-110-76215	Choir	1,551.06	1,799.55	1,661.94	1,940.00	1,940.00	.00
30-112-61-10-4-110-76235	Drama	229.72	256.42	381.75	360.00	360.00	.00
30-112-61-10-4-110-76260	Family and Consumer Science	2,390.00	2,451.34	1,889.97	2,150.00	2,150.00	.00
30-112-61-10-4-110-76270	Foreign Language	550.68	.00	182.00	187.00	187.00	.00
30-112-61-10-4-110-76290	Health	478.38	538.78	490.00	490.00	486.00	(4.00)
30-112-61-10-4-110-76300	Intro to Computers	839.00	950.67	576.41	839.00	839.00	.00
30-112-61-10-4-110-76305	ITRT	1,033.75	.00	.00	.00	.00	.00
30-112-61-10-4-110-76320	Language Arts	2,295.62	2,754.78	2,574.82	2,442.00	2,442.00	.00
30-112-61-10-4-110-76345	Mathematics	764.29	1,248.00	1,561.68	1,248.00	1,248.00	.00
30-112-61-10-4-110-76360	Physical Education	652.75	551.92	635.48	569.00	559.00	(10.00)
30-112-61-10-4-110-76380	Science	2,007.75	1,638.66	2,232.13	1,900.00	2,000.00	100.00
30-112-61-10-4-110-76385	Social Studies	969.03	694.80	563.68	1,000.00	1,000.00	.00
30-112-61-10-4-110-76440	Technology Education	2,198.69	2,851.59	2,117.26	2,295.00	2,500.00	205.00
30-112-61-10-4-110-76515	Software-Instructional	7,340.76	9,554.70	8,861.61	8,776.00	8,879.00	103.00
30-112-61-10-4-110-76530	Computer Supplies	1,984.20	2,063.56	1,964.01	2,000.00	2,000.00	.00
30-112-61-10-4-110-78012	Band Instruments >\$2,000	2,450.16	.00	.00	.00	.00	.00
Program 110 - Regular Instruction Totals		\$4,432,606.43	\$4,307,285.00	\$4,291,557.63	\$4,337,885.00	\$4,318,419.00	(\$19,466.00)
Program 120 - Special Education							
30-112-61-10-4-120-71120	Compensation-Instructional Salaries	450,017.29	370,739.03	307,497.83	300,413.00	304,666.00	4,253.00
30-112-61-10-4-120-71151	Compensation-Instructional Asst	45,038.85	47,630.66	50,813.77	48,554.00	48,023.00	(531.00)
30-112-61-10-4-120-71520	Compensation-Substitutes	.00	.00	125.04	.00	.00	.00
30-112-61-10-4-120-72100	FICA	35,207.80	32,133.23	26,659.49	26,696.00	26,981.00	285.00
30-112-61-10-4-120-72210	VRS Pension Contribution	47,445.85	45,898.21	50,581.61	49,100.00	51,704.00	2,604.00
30-112-61-10-4-120-72300	Group Health and Dental Insurance	6,134.07	61,663.52	50,984.29	65,656.00	65,656.00	.00
30-112-61-10-4-120-72400	VRS Group Life Insurance	4,773.39	4,544.55	4,144.21	4,153.00	4,162.00	9.00

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G/L Account	Account Description	2013 Actual Amount	2014 Actual Amount	2015 Actual Amount	2016 Adopted Budget	2017 City Council/Board Approval	Difference Vs FY16 Adopted Budget
Fund 30 - School General Fund							
EXPENSE							
Locations 112 - Andrew Lewis Middle School							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 4 - Middle							
Program 120 - Special Education							
30-112-61-10-4-120-72700	Workers Compensation	1,004.34	845.77	.00	.00	.00	.00
30-112-61-10-4-120-72750	VRS Retiree Health Care Credit	4,457.79	4,461.65	3,608.41	3,699.00	3,915.00	216.00
30-112-61-10-4-120-76390	Sp Ed LD	1,690.26	849.56	283.79	530.00	1,060.00	530.00
30-112-61-10-4-120-76405	Sp Ed EMH	273.90	265.00	147.88	265.00	265.00	.00
30-112-61-10-4-120-76415	Sp Ed BD	572.72	520.18	619.80	1,060.00	530.00	(530.00)
Program 120 - Special Education Totals		\$596,616.26	\$569,551.36	\$495,466.12	\$500,126.00	\$506,962.00	\$6,836.00
Program 130 - Vocational							
30-112-61-10-4-130-71120	Compensation-Instructional Salaries	213,472.12	213,472.12	219,502.51	217,256.00	220,288.00	3,032.00
30-112-61-10-4-130-72100	FICA	15,186.92	16,070.57	16,174.78	16,620.00	16,852.00	232.00
30-112-61-10-4-130-72210	VRS Pension Contribution	20,507.83	23,509.13	31,445.78	30,568.00	32,294.00	1,726.00
30-112-61-10-4-130-72300	Group Health and Dental Insurance	2,645.06	30,755.12	34,786.76	32,828.00	32,828.00	.00
30-112-61-10-4-130-72400	VRS Group Life Insurance	2,062.99	2,320.01	2,580.77	2,585.00	2,599.00	14.00
30-112-61-10-4-130-72700	Workers Compensation	432.87	380.73	.00	.00	.00	.00
30-112-61-10-4-130-72750	VRS Retiree Health Care Credit	1,926.63	2,179.37	2,298.79	2,303.00	2,445.00	142.00
Program 130 - Vocational Totals		\$256,234.42	\$288,687.05	\$306,789.39	\$302,160.00	\$307,306.00	\$5,146.00
Level 4 - Middle Totals		\$5,285,457.11	\$5,165,523.41	\$5,093,813.14	\$5,140,171.00	\$5,132,687.00	(\$7,484.00)
Sub-Function 10 - Classroom Instruction Totals		\$5,285,457.11	\$5,165,523.41	\$5,093,813.14	\$5,140,171.00	\$5,132,687.00	(\$7,484.00)
Sub-Function 21 - Student Guidance							
Level 4 - Middle							
Program 110 - Regular Instruction							
30-112-61-21-4-110-71124	Compensation-Guidance Counselors	188,598.96	188,598.96	192,751.80	193,257.00	185,903.00	(7,354.00)
30-112-61-21-4-110-71150	Compensation-Clerical	34,065.00	34,065.00	35,565.94	34,881.00	35,405.00	524.00
30-112-61-21-4-110-72100	FICA	16,117.36	16,525.90	18,394.81	17,453.00	16,930.00	(523.00)
30-112-61-21-4-110-72210	VRS Pension Contribution	23,966.57	27,410.09	37,583.42	32,099.00	32,444.00	345.00
30-112-61-21-4-110-72300	Group Health and Dental Insurance	2,758.95	28,050.12	39,062.75	32,828.00	32,828.00	.00
30-112-61-21-4-110-72400	VRS Group Life Insurance	2,411.83	2,675.97	3,084.44	2,715.00	2,611.00	(104.00)
30-112-61-21-4-110-72700	Workers Compensation	529.63	477.25	.00	.00	.00	.00
30-112-61-21-4-110-72750	VRS Retiree Health Care Credit	2,252.32	2,495.86	2,747.49	2,418.00	2,457.00	39.00
30-112-61-21-4-110-76195	Career Education	52.42	241.44	70.90	465.00	465.00	.00
30-112-61-21-4-110-76285	Guidance	126.56	363.13	466.02	406.00	406.00	.00
Program 110 - Regular Instruction Totals		\$270,879.60	\$300,903.72	\$329,727.57	\$316,522.00	\$309,449.00	(\$7,073.00)

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G/L Account	Account Description	2013 Actual Amount	2014 Actual Amount	2015 Actual Amount	2016 Adopted Budget	2017 City Council/Board Approval	Difference Vs FY16 Adopted Budget
Fund 30 - School General Fund							
EXPENSE							
Locations 112 - Andrew Lewis Middle School							
Function 61 - Instruction							
Sub-Function 21 - Student Guidance							
Level 4 - Middle Totals		\$270,879.60	\$300,903.72	\$329,727.57	\$316,522.00	\$309,449.00	(\$7,073.00)
Sub-Function 21 - Student Guidance Totals		\$270,879.60	\$300,903.72	\$329,727.57	\$316,522.00	\$309,449.00	(\$7,073.00)
Sub-Function 32 - Instr. Sup. - Media Services							
Level 4 - Middle							
Program 110 - Regular Instruction							
30-112-61-32-4-110-71122	Compensation-Librarians	45,711.90	45,060.00	45,929.03	44,329.00	44,994.00	665.00
30-112-61-32-4-110-71152	Compensation - Media Clerk	18,521.04	18,521.04	19,033.41	18,984.00	19,268.00	284.00
30-112-61-32-4-110-72100	FICA	4,571.21	4,870.30	4,851.70	4,843.00	4,916.00	73.00
30-112-61-32-4-110-72210	VRS Pension Contribution	6,185.83	6,968.01	9,160.99	8,908.00	9,421.00	513.00
30-112-61-32-4-110-72300	Group Health and Dental Insurance	795.89	15,211.11	14,799.36	16,414.00	16,414.00	.00
30-112-61-32-4-110-72400	VRS Group Life Insurance	622.11	687.56	751.92	753.00	758.00	5.00
30-112-61-32-4-110-72700	Workers Compensation	129.64	114.12	.00	.00	.00	.00
30-112-61-32-4-110-72750	VRS Retiree Health Care Credit	581.01	645.92	669.69	671.00	713.00	42.00
30-112-61-32-4-110-73130	Repair/Maint - Audio/Visual	4,642.33	3,087.15	3,719.81	3,548.00	3,548.00	.00
30-112-61-32-4-110-76155	Audio Visual Media	2,459.99	2,030.96	2,575.75	2,872.00	2,872.00	.00
30-112-61-32-4-110-76325	Library Books and Supplies	3,037.53	3,386.83	2,975.98	3,400.00	3,400.00	.00
30-112-61-32-4-110-76330	Library Reference Materials	1,432.66	2,545.10	3,407.65	2,597.00	2,597.00	.00
30-112-61-32-4-110-76355	Periodicals	1,728.09	1,523.10	1,804.87	2,065.00	2,065.00	.00
Program 110 - Regular Instruction Totals		\$90,419.23	\$104,651.20	\$109,680.16	\$109,384.00	\$110,966.00	\$1,582.00
Level 4 - Middle Totals		\$90,419.23	\$104,651.20	\$109,680.16	\$109,384.00	\$110,966.00	\$1,582.00
Sub-Function 32 - Instr. Sup. - Media Services Totals		\$90,419.23	\$104,651.20	\$109,680.16	\$109,384.00	\$110,966.00	\$1,582.00
Sub-Function 41 - Admin. Principals Office							
Level 4 - Middle							
Program 110 - Regular Instruction							
30-112-61-41-4-110-71126	Compensation-Principals	94,629.00	94,629.00	97,550.04	97,550.00	99,013.00	1,463.00
30-112-61-41-4-110-71127	Compensation-Assst Principals	142,584.00	135,562.92	138,455.52	138,455.00	141,937.00	3,482.00
30-112-61-41-4-110-71150	Compensation-Clerical	62,401.04	63,321.51	63,769.85	63,221.00	60,952.00	(2,269.00)
30-112-61-41-4-110-71200	Compensation-OT	273.60	223.38	.00	1,000.00	1,000.00	.00
30-112-61-41-4-110-71520	Compensation-Substitutes	.00	.00	200.64	.00	.00	.00
30-112-61-41-4-110-71522	Compensation-REWIP Retirees	.00	.00	670.29	.00	.00	.00
30-112-61-41-4-110-72100	FICA	21,945.06	21,841.42	21,892.74	22,967.00	23,172.00	205.00
30-112-61-41-4-110-72210	VRS Pension Contribution	34,528.21	39,364.62	43,202.10	42,101.00	44,259.00	2,158.00
30-112-61-41-4-110-72300	Group Health and Dental Insurance	3,715.80	33,786.07	25,787.06	41,035.00	41,035.00	.00
30-112-61-41-4-110-72400	VRS Group Life Insurance	3,475.29	3,814.01	3,545.52	3,561.00	3,562.00	1.00

Expense Budget Report

Budget Year 2017

G/L Account	Account Description	2013 Actual Amount	2014 Actual Amount	2015 Actual Amount	2016 Adopted Budget	2017 City Council/Board Approval	Difference Vs FY16 Adopted Budget
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							
30-112-61-41-4-110-72700	Workers Compensation	780.39	717.76	.00	.00	.00	.00
30-112-61-41-4-110-72750	VRS Retiree Health Care Credit	3,245.38	3,541.51	3,158.16	3,172.00	3,351.00	179.00
30-112-61-41-4-110-73160	Repair/Maint - School Office Equipment	5,000.00	7,484.95	6,935.54	5,000.00	5,000.00	.00
30-112-61-41-4-110-75200	Postage	650.00	650.00	650.00	750.00	750.00	.00
30-112-61-41-4-110-75521	Travel-Principals	1,514.33	1,016.00	680.63	1,200.00	914.00	(286.00)
30-112-61-41-4-110-75803	Dues-SACS Accreditation	2,111.00	1,072.00	1,532.00	1,200.00	1,000.00	(200.00)
Program 110 - Regular Instruction Totals		\$376,853.10	\$407,025.15	\$408,030.09	\$421,212.00	\$425,945.00	\$4,733.00
Level 4 - Middle Totals		\$376,853.10	\$407,025.15	\$408,030.09	\$421,212.00	\$425,945.00	\$4,733.00
Sub-Function 41 - Admin. Principals Office Totals		\$376,853.10	\$407,025.15	\$408,030.09	\$421,212.00	\$425,945.00	\$4,733.00
Function 61 - Instruction Totals		\$6,023,609.04	\$5,978,103.48	\$5,941,250.96	\$5,987,289.00	\$5,979,047.00	(\$8,242.00)
Function 62 - Administration, Attend. & Health							
Sub-Function 62 - Admin, Attend. & Health							
Level 9 - District Wide							
Program 214 - Personnel Services							
30-112-62-62-9-214-76475	Wellness Program	427.44	.00	.00	.00	.00	.00
Program 214 - Personnel Services Totals		\$427.44	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Program 222 - Health Services							
30-112-62-62-9-222-76100	Supplies - Nursing	627.47	578.09	527.82	630.00	630.00	.00
Program 222 - Health Services Totals		\$627.47	\$578.09	\$527.82	\$630.00	\$630.00	\$0.00
Level 9 - District Wide Totals		\$1,054.91	\$578.09	\$527.82	\$630.00	\$630.00	\$0.00
Sub-Function 62 - Admin, Attend. & Health Totals		\$1,054.91	\$578.09	\$527.82	\$630.00	\$630.00	\$0.00
Function 62 - Administration, Attend. & Health Totals		\$1,054.91	\$578.09	\$527.82	\$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	208,587.91	204,924.66	219,206.03	222,510.00	247,835.00	25,325.00
30-112-64-64-9-420-71200	Compensation-OT	11,441.21	9,839.53	.00	10,000.00	10,000.00	.00
30-112-64-64-9-420-71520	Compensation-Substitutes	8,730.61	6,918.16	12,117.60	5,000.00	5,000.00	.00
30-112-64-64-9-420-72100	FICA	16,723.22	16,517.97	17,135.13	18,170.00	20,107.00	1,937.00
30-112-64-64-9-420-72210	VRS Pension Contribution	15,575.05	10,084.26	18,131.45	19,688.00	10,731.00	(8,957.00)

Expense Budget Report

Budget Year 2017

G/L Account	Account Description	2013 Actual Amount	2014 Actual Amount	2015 Actual Amount	2016 Adopted Budget	2017 City Council/Board Approval	Difference Vs FY16 Adopted Budget
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							
30-112-64-64-9-420-72220	VRS Hybrid Pension Contribution	.00	167.28	509.09	.00	.00	.00
30-112-64-64-9-420-72300	Group Health and Dental Insurance	52,511.40	48,732.88	73,031.13	62,079.00	58,505.00	(3,574.00)
30-112-64-64-9-420-72400	VRS Group Life Insurance	2,614.41	2,790.76	2,467.52	2,648.00	3,247.00	599.00
30-112-64-64-9-420-72510	Hybrid Disability Insurance	.00	12.48	38.08	.00	.00	.00
30-112-64-64-9-420-72700	Workers Compensation	3,469.03	2,892.73	4,484.00	4,484.00	4,484.00	.00
30-112-64-64-9-420-72750	VRS Retiree Health Care Credit	2,441.45	2,586.10	1,459.01	1,555.00	1,710.00	155.00
30-112-64-64-9-420-72800	Termination Pay for Vac/Sick Leave	224.40	186.12	262.22	.00	.00	.00
30-112-64-64-9-420-72850	OPEB ARC	1,208.55	.00	.00	.00	.00	.00
30-112-64-64-9-420-73180	Repair/Maint - Other Contracted	14,303.39	15,390.36	13,105.77	20,000.00	20,000.00	.00
30-112-64-64-9-420-74900	Building Maintenance -City	71,678.40	77,826.92	65,770.43	70,000.00	67,000.00	(3,000.00)
30-112-64-64-9-420-74901	Alt. Ed. Building Maintenance - City	2,248.27	5,233.64	2,309.39	.00	2,500.00	2,500.00
30-112-64-64-9-420-75001	Telecom/ Internet Services	4,511.79	4,134.75	8,111.38	4,000.00	11,500.00	7,500.00
30-112-64-64-9-420-75004	Utilities - Electric	182,539.10	181,966.29	177,872.24	195,000.00	190,000.00	(5,000.00)
30-112-64-64-9-420-75005	Utilities - Natural Gas	28,531.17	32,315.10	23,867.67	42,780.00	29,780.00	(13,000.00)
30-112-64-64-9-420-75009	Utilities - Water and Sewer	25,059.74	24,435.98	26,828.69	31,500.00	31,500.00	.00
30-112-64-64-9-420-76055	Machines, Equipment and Tools < \$2000	4,421.15	732.13	262.50	1,400.00	1,400.00	.00
30-112-64-64-9-420-76110	Supplies - Operational	13,631.65	17,502.23	21,701.29	17,000.00	17,000.00	.00
Program 420 - Building Services Totals		\$670,451.90	\$665,190.33	\$688,670.62	\$727,814.00	\$732,299.00	\$4,485.00
Program 430 - Grounds Services							
30-112-64-64-9-430-74910	Grounds Maintenance-City	6,893.76	10,194.91	8,222.58	11,000.00	8,000.00	(3,000.00)
Program 430 - Grounds Services Totals		\$6,893.76	\$10,194.91	\$8,222.58	\$11,000.00	\$8,000.00	(\$3,000.00)
Level 9 - District Wide Totals		\$677,345.66	\$675,385.24	\$696,893.20	\$738,814.00	\$740,299.00	\$1,485.00
Sub-Function 64 - Operation & Maintenance Totals		\$677,345.66	\$675,385.24	\$696,893.20	\$738,814.00	\$740,299.00	\$1,485.00
Function 64 - Operation & Maintenance Totals		\$677,345.66	\$675,385.24	\$696,893.20	\$738,814.00	\$740,299.00	\$1,485.00
Function 68 - Technology							
Sub-Function 10 - Classroom Instruction							
Level 9 - District Wide							
Program 800 - Technology							
30-112-68-10-9-800-71139	Compensation-ITRT	.00	37,365.06	44,985.11	29,990.00	30,440.00	450.00
30-112-68-10-9-800-72100	FICA	.00	2,548.45	3,494.46	2,294.00	2,329.00	35.00
30-112-68-10-9-800-72210	VRS Pension Contribution	.00	3,831.27	7,050.05	4,220.00	4,463.00	243.00

Expense Budget Report

Budget Year 2017

G/L Account	Account Description	2013 Actual Amount	2014 Actual Amount	2015 Actual Amount	2016 Adopted Budget	2017 City Council/Board Approval	Difference Vs FY16 Adopted Budget
Fund 30 - School General Fund							
EXPENSE							
Locations 112 - Andrew Lewis Middle School							
Function 68 - Technology							
Sub-Function 10 - Classroom Instruction							
Level 9 - District Wide							
Program 800 - Technology							
30-112-68-10-9-800-72300	Group Health and Dental Insurance	.00	1,406.78	7,177.58	.00	.00	.00
30-112-68-10-9-800-72400	VRS Group Life Insurance	.00	380.33	578.62	357.00	359.00	2.00
30-112-68-10-9-800-72700	Workers Compensation	.00	19.66	.00	.00	.00	.00
30-112-68-10-9-800-72750	VRS Retiree Health Care Credit	.00	356.88	515.35	318.00	338.00	20.00
30-112-68-10-9-800-76305	ITRT	.00	1,443.19	1,478.51	1,445.00	1,445.00	.00
30-112-68-10-9-800-76545	Technology Repair and Replace	1,795.12	2,138.34	1,824.82	2,106.00	2,106.00	.00
30-112-68-10-9-800-78050	Technology Addl VPSA Eligible	77,037.00	61,498.40	63,342.65	63,000.00	63,000.00	.00
Program 800 - Technology Totals		\$78,832.12	\$110,988.36	\$130,447.15	\$103,730.00	\$104,480.00	\$750.00
Level 9 - District Wide Totals		\$78,832.12	\$110,988.36	\$130,447.15	\$103,730.00	\$104,480.00	\$750.00
Sub-Function 10 - Classroom Instruction Totals		\$78,832.12	\$110,988.36	\$130,447.15	\$103,730.00	\$104,480.00	\$750.00
Function 68 - Technology Totals		\$78,832.12	\$110,988.36	\$130,447.15	\$103,730.00	\$104,480.00	\$750.00
Locations 112 - Andrew Lewis Middle School Totals		\$6,780,841.73	\$6,765,055.17	\$6,769,119.13	\$6,830,463.00	\$6,824,456.00	(\$6,007.00)



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G. W. Carver Elementary

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Budget Year 2017

G/L Account	Account Description	2013 Actual Amount	2014 Actual Amount	2015 Actual Amount	2016 Adopted Budget	2017 City Council/Board Approval	Difference Vs FY16 Adopted Budget
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							
30-113-61-10-2-110-71120	Compensation-Instructional Salaries	1,595,597.16	1,546,323.49	1,590,742.93	1,714,884.00	1,539,070.00	(175,814.00)
30-113-61-10-2-110-71151	Compensation-Instructional Asst	100,228.77	115,611.53	105,683.25	117,462.00	112,345.00	(5,117.00)
30-113-61-10-2-110-71200	Compensation-OT	1,427.69	1,970.86	.00	1,000.00	1,000.00	.00
30-113-61-10-2-110-71520	Compensation-Substitutes	37,285.00	36,057.96	49,870.00	25,000.00	35,000.00	10,000.00
30-113-61-10-2-110-71522	Compensation-REWIP Retirees	86,202.98	118,547.39	51,191.63	78,407.00	38,849.00	(39,558.00)
30-113-61-10-2-110-71650	Compensation-NBC Teacher Bonus	20,000.00	12,439.74	7,499.88	.00	.00	.00
30-113-61-10-2-110-72100	FICA	131,931.86	141,486.49	131,847.56	138,459.00	132,059.00	(6,400.00)
30-113-61-10-2-110-72210	VRS Pension Contribution	180,583.55	206,083.12	242,469.67	239,966.00	242,097.00	2,131.00
30-113-61-10-2-110-72300	Group Health and Dental Insurance	290,748.84	268,039.07	238,534.44	275,498.00	258,622.00	(16,876.00)
30-113-61-10-2-110-72400	VRS Group Life Insurance	18,168.31	20,320.99	19,899.47	20,296.00	19,487.00	(809.00)
30-113-61-10-2-110-72510	Hybrid Disability Insurance	.00	.00	21.40	.00	.00	.00
30-113-61-10-2-110-72700	Workers Compensation	3,896.63	3,357.55	.00	.00	.00	.00
30-113-61-10-2-110-72750	VRS Retiree Health Care Credit	16,967.14	19,079.78	17,725.72	18,078.00	18,331.00	253.00
30-113-61-10-2-110-72800	Termination Pay for Vac/Sick Leave	7,520.00	27,451.70	13,480.00	.00	.00	.00
30-113-61-10-2-110-72850	OPEB ARC	5,423.06	.00	.00	.00	.00	.00
30-113-61-10-2-110-73153	Repair & Maint - Music Dept	.00	.00	.00	.00	200.00	200.00
30-113-61-10-2-110-76010	Agenda Books	1,012.50	1,017.50	1,012.50	1,080.00	800.00	(280.00)
30-113-61-10-2-110-76015	Allotment	14,296.94	14,839.32	13,460.13	13,826.00	19,252.00	5,426.00
30-113-61-10-2-110-76045	Furniture and Equip < \$2000	157.50	919.25	634.00	600.00	785.00	185.00
30-113-61-10-2-110-76085	School Improvement	.00	.00	.00	100.00	100.00	.00
30-113-61-10-2-110-76115	Supplies - Training	734.96	274.33	55.98	.00	.00	.00
30-113-61-10-2-110-76135	Art Supplies and Equipment <\$2,000	124.27	462.75	497.32	360.00	647.00	287.00
30-113-61-10-2-110-76350	Music	.00	107.00	106.93	107.00	107.00	.00
30-113-61-10-2-110-76360	Physical Education	228.00	205.00	205.00	205.00	200.00	(5.00)
30-113-61-10-2-110-76365	Reading	451.00	218.80	.00	316.00	329.00	13.00
30-113-61-10-2-110-76485	Supplies - Kindergarten	490.00	439.32	490.00	486.00	642.00	156.00
30-113-61-10-2-110-76490	Supplies - First Grade	447.10	381.35	502.49	402.00	630.00	228.00
30-113-61-10-2-110-76495	Supplies - Second Grade	241.04	287.15	493.00	494.00	570.00	76.00
30-113-61-10-2-110-76500	Supplies - Third Grade	(589.00)	530.00	356.11	494.00	350.00	(144.00)
30-113-61-10-2-110-76505	Supplies - Fourth Grade	490.00	341.35	441.00	231.00	231.00	.00
30-113-61-10-2-110-76510	Supplies - Fifth Grade	451.00	379.36	240.16	406.00	642.00	236.00
Program 110 - Regular Instruction Totals		\$2,514,516.30	\$2,537,172.15	\$2,487,460.57	\$2,648,157.00	\$2,422,345.00	(\$225,812.00)

Expense Budget Report

Budget Year 2017

G/L Account	Account Description	2013 Actual Amount	2014 Actual Amount	2015 Actual Amount	2016 Adopted Budget	2017 City Council/Board Approval	Difference Vs FY16 Adopted Budget
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							
30-113-61-10-2-120-71120	Compensation-Instructional Salaries	160,503.12	220,483.47	157,121.48	167,812.00	176,539.00	8,727.00
30-113-61-10-2-120-71151	Compensation-Instructional Asst	28,545.96	25,875.76	25,926.62	25,228.00	26,397.00	1,169.00
30-113-61-10-2-120-72100	FICA	13,449.04	18,535.57	12,367.27	14,768.00	15,525.00	757.00
30-113-61-10-2-120-72210	VRS Pension Contribution	18,158.01	27,275.84	24,472.24	27,161.00	29,750.00	2,589.00
30-113-61-10-2-120-72220	VRS Hybrid Pension Contribution	.00	.00	3,281.52	.00	.00	.00
30-113-61-10-2-120-72300	Group Health and Dental Insurance	2,342.44	26,152.37	41,749.17	24,509.00	24,509.00	.00
30-113-61-10-2-120-72400	VRS Group Life Insurance	1,826.61	2,689.90	2,326.44	2,297.00	2,395.00	98.00
30-113-61-10-2-120-72510	Hybrid Disability Insurance	.00	.00	40.41	.00	.00	.00
30-113-61-10-2-120-72700	Workers Compensation	383.06	371.81	.00	.00	.00	.00
30-113-61-10-2-120-72750	VRS Retiree Health Care Credit	1,705.86	2,526.12	2,028.88	2,046.00	2,253.00	207.00
30-113-61-10-2-120-76390	Sp Ed LD	.00	.00	79.20	349.00	400.00	51.00
30-113-61-10-2-120-76415	Sp Ed BD	.00	106.78	95.95	175.00	125.00	(50.00)
Program 120 - Special Education Totals		\$226,914.10	\$324,017.62	\$269,489.18	\$264,345.00	\$277,893.00	\$13,548.00
Level 2 - Elementary Totals		\$2,741,430.40	\$2,861,189.77	\$2,756,949.75	\$2,912,502.00	\$2,700,238.00	(\$212,264.00)
Sub-Function 10 - Classroom Instruction Totals		\$2,741,430.40	\$2,861,189.77	\$2,756,949.75	\$2,912,502.00	\$2,700,238.00	(\$212,264.00)
Sub-Function 21 - Student Guidance							
Level 2 - Elementary							
Program 110 - Regular Instruction							
30-113-61-21-2-110-71124	Compensation-Guidance Counselors	52,291.96	52,291.96	53,336.07	53,236.00	54,035.00	799.00
30-113-61-21-2-110-72100	FICA	3,720.32	3,981.68	3,820.26	4,073.00	4,134.00	61.00
30-113-61-21-2-110-72210	VRS Pension Contribution	5,024.97	5,766.14	7,704.06	7,490.00	7,922.00	432.00
30-113-61-21-2-110-72300	Group Health and Dental Insurance	647.93	7,643.14	8,836.72	8,170.00	8,170.00	.00
30-113-61-21-2-110-72400	VRS Group Life Insurance	505.49	569.01	632.26	634.00	638.00	4.00
30-113-61-21-2-110-72700	Workers Compensation	106.14	93.40	.00	.00	.00	.00
30-113-61-21-2-110-72750	VRS Retiree Health Care Credit	472.08	534.46	563.19	564.00	600.00	36.00
30-113-61-21-2-110-76285	Guidance	308.98	226.91	118.39	406.00	315.00	(91.00)
Program 110 - Regular Instruction Totals		\$63,077.87	\$71,106.70	\$75,010.95	\$74,573.00	\$75,814.00	\$1,241.00
Level 2 - Elementary Totals		\$63,077.87	\$71,106.70	\$75,010.95	\$74,573.00	\$75,814.00	\$1,241.00
Sub-Function 21 - Student Guidance Totals		\$63,077.87	\$71,106.70	\$75,010.95	\$74,573.00	\$75,814.00	\$1,241.00

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G/L Account	Account Description	2013 Actual Amount	2014 Actual Amount	2015 Actual Amount	2016 Adopted Budget	2017 City Council/Board Approval	Difference Vs FY16 Adopted Budget
Fund 30 - School General Fund							
EXPENSE							
Locations 113 - Carver Elementary							
Function 61 - Instruction							
Sub-Function 32 - Instr. Sup. - Media Services							
Level 2 - Elementary							
Program 110 - Regular Instruction							
30-113-61-32-2-110-71122	Compensation-Librarians	50,925.96	50,416.70	38,933.40	46,720.00	47,421.00	701.00
30-113-61-32-2-110-72100	FICA	3,622.95	3,863.95	2,477.83	3,574.00	3,628.00	54.00
30-113-61-32-2-110-72210	VRS Pension Contribution	4,891.91	5,548.63	6,204.86	6,574.00	6,952.00	378.00
30-113-61-32-2-110-72300	Group Health and Dental Insurance	631.01	9,175.34	8,957.23	8,170.00	8,170.00	.00
30-113-61-32-2-110-72400	VRS Group Life Insurance	492.10	547.63	509.25	556.00	560.00	4.00
30-113-61-32-2-110-72700	Workers Compensation	103.23	90.78	.00	.00	.00	.00
30-113-61-32-2-110-72750	VRS Retiree Health Care Credit	459.58	514.45	453.57	495.00	526.00	31.00
30-113-61-32-2-110-73130	Repair/Maint - Audio/Visual	.00	2,785.00	.00	2,815.00	2,800.00	(15.00)
30-113-61-32-2-110-76155	Audio Visual Media	507.81	2,383.87	293.68	1,215.00	1,215.00	.00
30-113-61-32-2-110-76325	Library Books and Supplies	3,858.00	3,119.00	3,093.17	3,192.00	3,192.00	.00
30-113-61-32-2-110-76330	Library Reference Materials	815.50	1,005.52	890.52	1,050.00	871.00	(179.00)
30-113-61-32-2-110-76355	Periodicals	511.19	321.47	590.97	486.00	486.00	.00
Program 110 - Regular Instruction Totals		\$66,819.24	\$79,772.34	\$62,404.48	\$74,847.00	\$75,821.00	\$974.00
Level 2 - Elementary Totals		\$66,819.24	\$79,772.34	\$62,404.48	\$74,847.00	\$75,821.00	\$974.00
Sub-Function 32 - Instr. Sup. - Media Services Totals		\$66,819.24	\$79,772.34	\$62,404.48	\$74,847.00	\$75,821.00	\$974.00
Sub-Function 41 - Admin. Principals Office							
Level 2 - Elementary							
Program 110 - Regular Instruction							
30-113-61-41-2-110-71126	Compensation-Principals	111,888.00	56,381.00	84,146.76	84,147.00	88,859.00	4,712.00
30-113-61-41-2-110-71127	Compensation-Asst Principals	71,263.26	71,263.26	72,342.66	72,670.00	73,745.00	1,075.00
30-113-61-41-2-110-71150	Compensation-Clerical	36,821.70	36,006.60	18,792.46	36,647.00	34,541.00	(2,106.00)
30-113-61-41-2-110-71200	Compensation-OT	.00	.00	.00	1,000.00	1,000.00	.00
30-113-61-41-2-110-71520	Compensation-Substitutes	.00	.00	1,067.34	.00	.00	.00
30-113-61-41-2-110-71522	Compensation-REWIP Retirees	.00	.00	23,220.01	38,074.00	.00	(38,074.00)
30-113-61-41-2-110-72100	FICA	15,953.19	12,287.21	15,495.40	17,789.00	15,082.00	(2,707.00)
30-113-61-41-2-110-72210	VRS Pension Contribution	23,978.11	21,671.50	25,157.13	27,220.00	28,755.00	1,535.00
30-113-61-41-2-110-72300	Group Health and Dental Insurance	2,725.60	20,536.21	20,288.81	24,509.00	24,509.00	.00
30-113-61-41-2-110-72400	VRS Group Life Insurance	2,413.14	2,106.53	2,064.68	2,302.00	2,315.00	13.00
30-113-61-41-2-110-72700	Workers Compensation	533.88	417.14	.00	.00	.00	.00
30-113-61-41-2-110-72750	VRS Retiree Health Care Credit	2,253.52	1,956.60	1,839.07	2,051.00	2,177.00	126.00
30-113-61-41-2-110-72800	Termination Pay for Vac/Sick Leave	.00	.00	11,028.54	.00	.00	.00
30-113-61-41-2-110-73160	Repair/Maint - School Office Equipment	13,193.58	11,989.49	11,627.08	12,000.00	12,000.00	.00
30-113-61-41-2-110-75521	Travel-Principals	924.30	494.76	.00	1,600.00	1,010.00	(590.00)

Expense Budget Report

Budget Year 2017

G/L Account	Account Description	2013 Actual Amount	2014 Actual Amount	2015 Actual Amount	2016 Adopted Budget	2017 City Council/Board Approval	Difference Vs FY16 Adopted Budget
Fund 30 - School General Fund							
EXPENSE							
Locations 113 - Carver Elementary							
Function 61 - Instruction							
Sub-Function 41 - Admin. Principals Office							
Level 2 - Elementary							
Program 110 - Regular Instruction							
30-113-61-41-2-110-75803	Dues-SACS Accreditation	.00	380.00	474.00	380.00	200.00	(180.00)
	Program 110 - Regular Instruction Totals	\$281,948.28	\$235,490.30	\$287,543.94	\$320,389.00	\$284,193.00	(\$36,196.00)
	Level 2 - Elementary Totals	\$281,948.28	\$235,490.30	\$287,543.94	\$320,389.00	\$284,193.00	(\$36,196.00)
	Sub-Function 41 - Admin. Principals Office Totals	\$281,948.28	\$235,490.30	\$287,543.94	\$320,389.00	\$284,193.00	(\$36,196.00)
	Function 61 - Instruction Totals	\$3,153,275.79	\$3,247,559.11	\$3,181,909.12	\$3,382,311.00	\$3,136,066.00	(\$246,245.00)
Function 62 - Administration, Attend. & Health							
Sub-Function 62 - Admin, Attend. & Health							
Level 9 - District Wide							
Program 222 - Health Services							
30-113-62-62-9-222-76100	Supplies - Nursing	361.27	344.02	348.35	350.00	350.00	.00
	Program 222 - Health Services Totals	\$361.27	\$344.02	\$348.35	\$350.00	\$350.00	\$0.00
	Level 9 - District Wide Totals	\$361.27	\$344.02	\$348.35	\$350.00	\$350.00	\$0.00
	Sub-Function 62 - Admin, Attend. & Health Totals	\$361.27	\$344.02	\$348.35	\$350.00	\$350.00	\$0.00
	Function 62 - Administration, Attend. & Health Totals	\$361.27	\$344.02	\$348.35	\$350.00	\$350.00	\$0.00
Function 64 - Operation & Maintenance							
Sub-Function 64 - Operation & Maintenance							
Level 9 - District Wide							
Program 420 - Building Services							
30-113-64-64-9-420-71190	Compensation-Custodians	93,731.79	106,645.61	110,179.15	107,354.00	118,089.00	10,735.00
30-113-64-64-9-420-71200	Compensation-OT	3,686.61	4,224.12	.00	3,500.00	3,500.00	.00
30-113-64-64-9-420-71520	Compensation-Substitutes	1,159.40	112.20	1,320.69	2,000.00	2,000.00	.00
30-113-64-64-9-420-72100	FICA	7,215.08	8,248.62	7,618.61	8,633.00	9,455.00	822.00
30-113-64-64-9-420-72210	VRS Pension Contribution	6,738.52	5,174.13	9,911.79	10,253.00	5,113.00	(5,140.00)
30-113-64-64-9-420-72300	Group Health and Dental Insurance	21,240.43	22,937.79	29,302.61	29,833.00	28,405.00	(1,428.00)
30-113-64-64-9-420-72400	VRS Group Life Insurance	1,142.10	1,437.56	1,206.88	1,278.00	1,547.00	269.00
30-113-64-64-9-420-72700	Workers Compensation	1,435.11	1,199.25	3,203.00	3,203.00	3,203.00	.00
30-113-64-64-9-420-72750	VRS Retiree Health Care Credit	1,066.61	1,335.04	764.28	803.00	815.00	12.00
30-113-64-64-9-420-72850	OPEB ARC	492.42	.00	.00	.00	.00	.00
30-113-64-64-9-420-73180	Repair/Maint - Other Contracted	4,890.52	8,226.12	5,997.10	10,000.00	10,000.00	.00
30-113-64-64-9-420-74900	Building Maintenance -City	19,247.93	25,559.55	20,985.20	42,000.00	22,000.00	(20,000.00)
30-113-64-64-9-420-75001	Telecom/ Internet Services	3,571.01	4,258.44	6,494.47	6,000.00	6,500.00	500.00

Expense Budget Report

Budget Year 2017

G/L Account	Account Description	2013 Actual Amount	2014 Actual Amount	2015 Actual Amount	2016 Adopted Budget	2017 City Council/Board Approval	Difference Vs FY16 Adopted Budget
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							
30-113-64-64-9-420-75004	Utilities - Electric	97,768.85	85,323.84	84,361.75	90,000.00	90,000.00	.00
30-113-64-64-9-420-75005	Utilities - Natural Gas	11,724.66	13,345.32	12,390.20	12,420.00	12,420.00	.00
30-113-64-64-9-420-75009	Utilities - Water and Sewer	12,872.92	9,724.18	9,754.62	16,500.00	16,500.00	.00
30-113-64-64-9-420-76055	Machines, Equipment and Tools < \$2000	6,442.38	.00	2,306.15	1,500.00	1,500.00	.00
30-113-64-64-9-420-76110	Supplies - Operational	5,866.74	8,285.81	12,981.18	10,000.00	10,000.00	.00
	Program 420 - Building Services Totals	\$300,293.08	\$306,037.58	\$318,777.68	\$355,277.00	\$341,047.00	(\$14,230.00)
Program 430 - Grounds Services							
30-113-64-64-9-430-74910	Grounds Maintenance-City	9,754.29	7,072.51	5,973.27	13,000.00	10,000.00	(3,000.00)
	Program 430 - Grounds Services Totals	\$9,754.29	\$7,072.51	\$5,973.27	\$13,000.00	\$10,000.00	(\$3,000.00)
	Level 9 - District Wide Totals	\$310,047.37	\$313,110.09	\$324,750.95	\$368,277.00	\$351,047.00	(\$17,230.00)
Sub-Function 64 - Operation & Maintenance Totals		\$310,047.37	\$313,110.09	\$324,750.95	\$368,277.00	\$351,047.00	(\$17,230.00)
Function 64 - Operation & Maintenance Totals		\$310,047.37	\$313,110.09	\$324,750.95	\$368,277.00	\$351,047.00	(\$17,230.00)
Function 68 - Technology							
Sub-Function 10 - Classroom Instruction							
Level 9 - District Wide							
Program 800 - Technology							
30-113-68-10-9-800-71139	Compensation-ITRT	.00	34,410.33	36,915.00	13,809.00	14,017.00	208.00
30-113-68-10-9-800-72100	FICA	.00	1,700.15	2,350.03	1,056.00	1,072.00	16.00
30-113-68-10-9-800-72210	VRS Pension Contribution	.00	2,475.90	4,503.34	1,943.00	2,055.00	112.00
30-113-68-10-9-800-72300	Group Health and Dental Insurance	.00	.00	4,158.39	.00	.00	.00
30-113-68-10-9-800-72400	VRS Group Life Insurance	.00	242.87	369.68	164.00	165.00	1.00
30-113-68-10-9-800-72700	Workers Compensation	.00	18.10	.00	.00	.00	.00
30-113-68-10-9-800-72750	VRS Retiree Health Care Credit	.00	228.49	329.18	146.00	156.00	10.00
30-113-68-10-9-800-73175	Repair/Maint- Computer	5,610.30	3,181.58	4,937.74	3,200.00	3,200.00	.00
30-113-68-10-9-800-76305	ITRT	604.89	433.61	445.07	453.00	450.00	(3.00)
30-113-68-10-9-800-76515	Software-Instructional	1,850.00	2,511.00	797.56	2,511.00	2,511.00	.00
30-113-68-10-9-800-76530	Computer Supplies	2,656.10	4,720.21	4,986.87	4,095.00	4,200.00	105.00
30-113-68-10-9-800-78050	Technology Addl VPSA Eligible	22,804.00	23,592.38	23,602.14	23,500.00	23,500.00	.00
	Program 800 - Technology Totals	\$33,525.29	\$73,514.62	\$83,395.00	\$50,877.00	\$51,326.00	\$449.00
	Level 9 - District Wide Totals	\$33,525.29	\$73,514.62	\$83,395.00	\$50,877.00	\$51,326.00	\$449.00
Sub-Function 10 - Classroom Instruction Totals		\$33,525.29	\$73,514.62	\$83,395.00	\$50,877.00	\$51,326.00	\$449.00

Expense Budget Report

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G/L Account	Account Description	2013 Actual Amount	2014 Actual Amount	2015 Actual Amount	2016 Adopted Budget	2017 City Council/Board Approval	Difference Vs FY16 AdoptedBudget
Fund 30 - School General Fund							
EXPENSE							
Locations 113 - Carver Elementary							
	Function 68 - Technology Totals	\$33,525.29	\$73,514.62	\$83,395.00	\$50,877.00	\$51,326.00	\$449.00
Locations 113 - Carver Elementary Totals		\$3,497,209.72	\$3,634,527.84	\$3,590,403.42	\$3,801,815.00	\$3,538,789.00	(\$263,026.00)



West Salem Elementary

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G/L Account	Account Description	2013 Actual Amount	2014 Actual Amount	2015 Actual Amount	2016 Adopted Budget	2017 City Council/Board Approval	Difference Vs FY16 Adopted Budget
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							
30-114-61-10-2-110-71120	Compensation-Instructional Salaries	1,384,510.20	1,329,596.36	1,272,541.78	1,344,945.00	1,298,516.00	(46,429.00)
30-114-61-10-2-110-71151	Compensation-Instructional Asst	106,005.87	91,404.84	93,512.69	91,951.00	93,612.00	1,661.00
30-114-61-10-2-110-71520	Compensation-Substitutes	.00	47,317.45	24,901.62	31,000.00	26,000.00	(5,000.00)
30-114-61-10-2-110-71522	Compensation-REWIP Retirees	61,196.08	54,120.55	122,454.96	35,500.00	25,853.00	(9,647.00)
30-114-61-10-2-110-71650	Compensation-NBC Teacher Bonus	10,000.00	9,166.64	7,499.88	.00	.00	.00
30-114-61-10-2-110-72100	FICA	111,753.58	117,686.59	109,954.34	110,280.00	110,465.00	185.00
30-114-61-10-2-110-72210	VRS Pension Contribution	152,075.13	171,666.98	194,039.62	193,471.00	204,086.00	10,615.00
30-114-61-10-2-110-72300	Group Health and Dental Insurance	267,348.68	240,055.84	189,289.86	262,949.00	250,370.00	(12,579.00)
30-114-61-10-2-110-72400	VRS Group Life Insurance	15,297.99	16,919.34	15,924.86	16,363.00	16,427.00	64.00
30-114-61-10-2-110-72700	Workers Compensation	3,227.87	2,805.52	.00	.00	.00	.00
30-114-61-10-2-110-72750	VRS Retiree Health Care Credit	14,286.78	15,889.51	14,185.16	14,576.00	15,453.00	877.00
30-114-61-10-2-110-72800	Termination Pay for Vac/Sick Leave	5,642.44	11,900.00	.00	.00	.00	.00
30-114-61-10-2-110-72850	OPEB ARC	5,017.49	.00	.00	.00	.00	.00
30-114-61-10-2-110-76010	Agenda Books	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	.00
30-114-61-10-2-110-76015	Allotment	12,104.97	13,076.01	13,160.85	12,524.00	18,036.00	5,512.00
30-114-61-10-2-110-76045	Furniture and Equip < \$2000	1,171.02	600.00	974.98	860.00	935.00	75.00
30-114-61-10-2-110-76085	School Improvement	.00	103.00	103.00	103.00	103.00	.00
30-114-61-10-2-110-76135	Art Supplies and Equipment <\$2,000	1,274.15	392.99	522.11	460.00	460.00	.00
30-114-61-10-2-110-76350	Music	.00	400.00	396.00	400.00	381.00	(19.00)
30-114-61-10-2-110-76360	Physical Education	160.60	365.00	485.00	495.00	337.00	(158.00)
30-114-61-10-2-110-76365	Reading	350.00	620.00	481.12	596.00	573.00	(23.00)
30-114-61-10-2-110-76485	Supplies - Kindergarten	524.00	561.56	530.93	445.00	778.00	333.00
30-114-61-10-2-110-76490	Supplies - First Grade	884.12	919.00	743.77	517.00	803.00	286.00
30-114-61-10-2-110-76495	Supplies - Second Grade	502.32	547.00	544.85	488.00	760.00	272.00
30-114-61-10-2-110-76500	Supplies - Third Grade	946.22	633.00	687.23	887.00	641.00	(246.00)
30-114-61-10-2-110-76505	Supplies - Fourth Grade	890.90	525.00	817.00	499.00	603.00	104.00
30-114-61-10-2-110-76510	Supplies - Fifth Grade	701.19	456.62	510.20	986.00	970.00	(16.00)
Program 110 - Regular Instruction Totals		\$2,157,071.60	\$2,128,928.80	\$2,065,461.81	\$2,121,495.00	\$2,067,362.00	(\$54,133.00)
Program 120 - Special Education							
30-114-61-10-2-120-71120	Compensation-Instructional Salaries	154,439.71	159,848.04	112,515.11	112,515.00	104,663.00	(7,852.00)
30-114-61-10-2-120-71151	Compensation-Instructional Asst	31,137.00	34,972.12	19,152.30	45,644.00	26,764.00	(18,880.00)
30-114-61-10-2-120-72100	FICA	13,209.95	14,791.99	10,322.77	12,099.00	10,054.00	(2,045.00)
30-114-61-10-2-120-72210	VRS Pension Contribution	17,898.23	21,234.58	18,230.43	22,253.00	19,267.00	(2,986.00)

Expense Budget Report

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G/L Account	Account Description	2013 Actual Amount	2014 Actual Amount	2015 Actual Amount	2016 Adopted Budget	2017 City Council/Board Approval	Difference Vs FY16 Adopted Budget
Fund 30 - School General Fund							
EXPENSE							
Locations 114 - West Salem Elementary							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 2 - Elementary							
Program 120 - Special Education							
30-114-61-10-2-120-72220	VRS Hybrid Pension Contribution	.00	.00	573.51	.00	.00	.00
30-114-61-10-2-120-72300	Group Health and Dental Insurance	2,113.92	26,281.43	18,954.50	25,746.00	25,746.00	.00
30-114-61-10-2-120-72400	VRS Group Life Insurance	1,800.64	2,095.47	1,543.40	1,882.00	1,551.00	(331.00)
30-114-61-10-2-120-72510	Hybrid Disability Insurance	.00	.00	10.68	.00	.00	.00
30-114-61-10-2-120-72700	Workers Compensation	381.84	343.98	.00	.00	.00	.00
30-114-61-10-2-120-72750	VRS Retiree Health Care Credit	1,681.59	1,968.58	1,374.63	1,676.00	1,459.00	(217.00)
30-114-61-10-2-120-72800	Termination Pay for Vac/Sick Leave	.00	.00	6,540.00	.00	.00	.00
30-114-61-10-2-120-76390	Sp Ed LD	831.90	588.01	237.60	414.00	425.00	11.00
30-114-61-10-2-120-76410	Sp Ed ID	514.23	282.00	470.96	223.00	431.00	208.00
30-114-61-10-2-120-76415	Sp Ed BD	48.23	.00	.00	.00	.00	.00
Program 120 - Special Education Totals		\$224,057.24	\$262,406.20	\$189,925.89	\$222,452.00	\$190,360.00	(\$32,092.00)
Level 2 - Elementary Totals		\$2,381,128.84	\$2,391,335.00	\$2,255,387.70	\$2,343,947.00	\$2,257,722.00	(\$86,225.00)
Sub-Function 10 - Classroom Instruction Totals		\$2,381,128.84	\$2,391,335.00	\$2,255,387.70	\$2,343,947.00	\$2,257,722.00	(\$86,225.00)
Sub-Function 21 - Student Guidance							
Level 2 - Elementary							
Program 110 - Regular Instruction							
30-114-61-21-2-110-71124	Compensation-Guidance Counselors	72,403.00	72,403.00	25,621.05	73,203.00	49,942.00	(23,261.00)
30-114-61-21-2-110-72100	FICA	5,151.06	5,550.98	2,513.81	5,600.00	3,821.00	(1,779.00)
30-114-61-21-2-110-72210	VRS Pension Contribution	6,956.82	7,980.00	2,642.74	10,300.00	7,321.00	(2,979.00)
30-114-61-21-2-110-72300	Group Health and Dental Insurance	897.12	7,727.60	1,840.99	8,582.00	8,582.00	.00
30-114-61-21-2-110-72400	VRS Group Life Insurance	699.82	787.47	216.88	871.00	589.00	(282.00)
30-114-61-21-2-110-72700	Workers Compensation	146.91	129.25	.00	.00	.00	.00
30-114-61-21-2-110-72750	VRS Retiree Health Care Credit	653.57	739.71	193.19	776.00	554.00	(222.00)
30-114-61-21-2-110-72800	Termination Pay for Vac/Sick Leave	.00	.00	7,620.00	.00	.00	.00
30-114-61-21-2-110-76285	Guidance	451.98	167.70	155.10	400.00	160.00	(240.00)
Program 110 - Regular Instruction Totals		\$87,360.28	\$95,485.71	\$40,803.76	\$99,732.00	\$70,969.00	(\$28,763.00)
Level 2 - Elementary Totals		\$87,360.28	\$95,485.71	\$40,803.76	\$99,732.00	\$70,969.00	(\$28,763.00)
Sub-Function 21 - Student Guidance Totals		\$87,360.28	\$95,485.71	\$40,803.76	\$99,732.00	\$70,969.00	(\$28,763.00)

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Fund 30 - School General Fund							
EXPENSE							
Locations 114 - West Salem Elementary							
Function 61 - Instruction							
Sub-Function 32 - Instr. Sup. - Media Services							
Level 2 - Elementary							
Program 110 - Regular Instruction							
30-114-61-32-2-110-71122	Compensation-Librarians	59,195.79	59,089.93	69,487.13	59,487.00	59,121.00	(366.00)
30-114-61-32-2-110-72100	FICA	4,206.03	4,482.26	3,816.09	4,551.00	4,523.00	(28.00)
30-114-61-32-2-110-72210	VRS Pension Contribution	5,635.64	6,634.87	8,608.69	8,370.00	8,667.00	297.00
30-114-61-32-2-110-72300	Group Health and Dental Insurance	733.47	8,036.82	9,326.00	8,582.00	8,582.00	.00
30-114-61-32-2-110-72400	VRS Group Life Insurance	566.93	653.79	706.50	708.00	698.00	(10.00)
30-114-61-32-2-110-72700	Workers Compensation	119.23	105.01	.00	.00	.00	.00
30-114-61-32-2-110-72750	VRS Retiree Health Care Credit	529.46	613.57	629.36	631.00	656.00	25.00
30-114-61-32-2-110-73130	Repair/Maint - Audio/Visual	984.00	1,003.86	1,080.47	2,015.00	1,025.00	(990.00)
30-114-61-32-2-110-76155	Audio Visual Media	286.40	45.48	1,130.00	550.00	550.00	.00
30-114-61-32-2-110-76325	Library Books and Supplies	7,917.63	5,342.90	2,757.00	2,927.00	3,435.00	508.00
30-114-61-32-2-110-76330	Library Reference Materials	78.80	1,330.82	1,881.00	1,359.00	1,359.00	.00
30-114-61-32-2-110-76355	Periodicals	579.42	695.22	959.20	1,015.00	979.00	(36.00)
Program 110 - Regular Instruction Totals		\$80,832.80	\$88,034.53	\$100,381.44	\$90,195.00	\$89,595.00	(\$600.00)
Level 2 - Elementary Totals		\$80,832.80	\$88,034.53	\$100,381.44	\$90,195.00	\$89,595.00	(\$600.00)
Sub-Function 32 - Instr. Sup. - Media Services Totals		\$80,832.80	\$88,034.53	\$100,381.44	\$90,195.00	\$89,595.00	(\$600.00)
Sub-Function 41 - Admin. Principals Office							
Level 2 - Elementary							
Program 110 - Regular Instruction							
30-114-61-41-2-110-71126	Compensation-Principals	94,787.80	88,355.04	91,083.12	91,083.00	94,298.00	3,215.00
30-114-61-41-2-110-71127	Compensation-Asst Principals	86,619.00	64,539.83	65,522.87	65,914.00	66,888.00	974.00
30-114-61-41-2-110-71150	Compensation-Clerical	34,065.00	32,315.58	37,421.78	35,732.00	36,290.00	558.00
30-114-61-41-2-110-71200	Compensation-OT	4,368.17	2,149.33	.00	2,500.00	2,500.00	.00
30-114-61-41-2-110-71520	Compensation-Substitutes	.00	100.32	200.64	.00	.00	.00
30-114-61-41-2-110-72100	FICA	16,087.18	13,832.10	13,142.84	14,935.00	15,298.00	363.00
30-114-61-41-2-110-72210	VRS Pension Contribution	25,267.39	23,738.90	27,708.36	27,117.00	28,950.00	1,833.00
30-114-61-41-2-110-72300	Group Health and Dental Insurance	2,720.64	22,239.39	28,369.00	25,746.00	25,746.00	.00
30-114-61-41-2-110-72400	VRS Group Life Insurance	2,543.82	2,312.63	2,273.85	2,293.00	2,330.00	37.00
30-114-61-41-2-110-72700	Workers Compensation	593.21	519.01	.00	.00	.00	.00
30-114-61-41-2-110-72750	VRS Retiree Health Care Credit	2,375.48	2,154.29	2,025.60	2,043.00	2,192.00	149.00
30-114-61-41-2-110-73180	Repair/Maint - Other Contracted	11,619.48	12,000.03	12,423.38	12,000.00	12,000.00	.00
30-114-61-41-2-110-75521	Travel-Principals	255.80	846.34	1,040.09	1,000.00	1,000.00	.00
30-114-61-41-2-110-75803	Dues-SACS Accreditation	.00	348.00	289.00	380.00	380.00	.00
Program 110 - Regular Instruction Totals		\$281,302.97	\$265,450.79	\$281,500.53	\$280,743.00	\$287,872.00	\$7,129.00

Expense Budget Report

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G/L Account	Account Description	2013 Actual Amount	2014 Actual Amount	2015 Actual Amount	2016 Adopted Budget	2017 City Council/Board Approval	Difference Vs FY16 Adopted Budget
Fund 30 - School General Fund							
EXPENSE							
Locations 114 - West Salem Elementary							
Function 61 - Instruction							
Sub-Function 41 - Admin. Principals Office							
Level 2 - Elementary Totals		\$281,302.97	\$265,450.79	\$281,500.53	\$280,743.00	\$287,872.00	\$7,129.00
Sub-Function 41 - Admin. Principals Office Totals		\$281,302.97	\$265,450.79	\$281,500.53	\$280,743.00	\$287,872.00	\$7,129.00
Function 61 - Instruction Totals		\$2,830,624.89	\$2,840,306.03	\$2,678,073.43	\$2,814,617.00	\$2,706,158.00	(\$108,459.00)
Function 62 - Administration, Attend. & Health							
Sub-Function 62 - Admin, Attend. & Health							
Level 9 - District Wide							
Program 214 - Personnel Services							
30-114-62-62-9-214-76475 Wellness Program		224.37	.00	.00	.00	.00	.00
Program 214 - Personnel Services Totals		\$224.37	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Program 222 - Health Services							
30-114-62-62-9-222-76100 Supplies - Nursing		404.35	403.33	422.82	400.00	444.00	44.00
Program 222 - Health Services Totals		\$404.35	\$403.33	\$422.82	\$400.00	\$444.00	\$44.00
Level 9 - District Wide Totals		\$628.72	\$403.33	\$422.82	\$400.00	\$444.00	\$44.00
Sub-Function 62 - Admin, Attend. & Health Totals		\$628.72	\$403.33	\$422.82	\$400.00	\$444.00	\$44.00
Function 62 - Administration, Attend. & Health Totals		\$628.72	\$403.33	\$422.82	\$400.00	\$444.00	\$44.00
Function 64 - Operation & Maintenance							
Sub-Function 64 - Operation & Maintenance							
Level 9 - District Wide							
Program 420 - Building Services							
30-114-64-64-9-420-71190 Compensation-Custodians		80,430.00	80,420.02	87,441.58	82,796.00	87,439.00	4,643.00
30-114-64-64-9-420-71200 Compensation-OT		4,599.66	3,685.57	.00	5,500.00	5,500.00	.00
30-114-64-64-9-420-71520 Compensation-Substitutes		701.25	1,397.84	970.07	5,500.00	5,500.00	.00
30-114-64-64-9-420-72100 FICA		6,253.50	6,380.53	6,594.67	7,175.00	7,531.00	356.00
30-114-64-64-9-420-72210 VRS Pension Contribution		5,781.60	3,831.77	7,514.07	8,272.00	3,786.00	(4,486.00)
30-114-64-64-9-420-72300 Group Health and Dental Insurance		19,375.58	19,712.38	22,170.20	25,498.00	24,070.00	(1,428.00)
30-114-64-64-9-420-72400 VRS Group Life Insurance		971.01	1,070.08	853.83	985.00	1,145.00	160.00
30-114-64-64-9-420-72700 Workers Compensation		1,284.01	1,074.20	2,755.00	2,755.00	2,755.00	.00
30-114-64-64-9-420-72750 VRS Retiree Health Care Credit		906.77	994.72	573.81	644.00	603.00	(41.00)
30-114-64-64-9-420-72850 OPEB ARC		460.42	.00	.00	.00	.00	.00
30-114-64-64-9-420-73180 Repair/Maint - Other Contracted		7,951.63	12,827.34	8,593.91	8,000.00	8,000.00	.00
30-114-64-64-9-420-74900 Building Maintenance -City		45,777.81	40,810.51	29,108.68	40,000.00	30,000.00	(10,000.00)
30-114-64-64-9-420-75001 Telecom/ Internet Services		3,218.55	4,349.49	5,865.80	5,500.00	6,500.00	1,000.00
30-114-64-64-9-420-75004 Utilities - Electric		58,704.56	56,069.82	58,366.95	70,000.00	65,000.00	(5,000.00)
30-114-64-64-9-420-75005 Utilities - Natural Gas		9,625.85	12,095.29	11,112.45	11,040.00	11,040.00	.00

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G/L Account	Account Description	2013 Actual Amount	2014 Actual Amount	2015 Actual Amount	2016 Adopted Budget	2017 City Council/Board Approval	Difference Vs FY16 Adopted Budget
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							
30-114-64-64-9-420-75009	Utilities - Water and Sewer	8,456.34	8,406.32	8,524.62	10,500.00	10,500.00	.00
30-114-64-64-9-420-76055	Machines, Equipment and Tools < \$2000	1,253.08	2,205.73	2,619.00	1,500.00	1,500.00	.00
30-114-64-64-9-420-76110	Supplies - Operational	9,493.83	14,563.44	16,658.44	10,000.00	10,000.00	.00
	Program 420 - Building Services Totals	\$265,245.45	\$269,895.05	\$269,723.08	\$295,665.00	\$280,869.00	(\$14,796.00)
Program 430 - Grounds Services							
30-114-64-64-9-430-74910	Grounds Maintenance-City	9,426.05	10,601.69	11,444.56	13,500.00	10,500.00	(3,000.00)
	Program 430 - Grounds Services Totals	\$9,426.05	\$10,601.69	\$11,444.56	\$13,500.00	\$10,500.00	(\$3,000.00)
	Level 9 - District Wide Totals	\$274,671.50	\$280,496.74	\$281,167.64	\$309,165.00	\$291,369.00	(\$17,796.00)
Sub-Function 64 - Operation & Maintenance Totals		\$274,671.50	\$280,496.74	\$281,167.64	\$309,165.00	\$291,369.00	(\$17,796.00)
Function 64 - Operation & Maintenance Totals		\$274,671.50	\$280,496.74	\$281,167.64	\$309,165.00	\$291,369.00	(\$17,796.00)
Function 68 - Technology							
Sub-Function 10 - Classroom Instruction							
Level 9 - District Wide							
Program 800 - Technology							
30-114-68-10-9-800-71139	Compensation-ITRT	.00	9,188.10	14,995.07	13,809.00	14,017.00	208.00
30-114-68-10-9-800-72100	FICA	.00	615.36	806.31	1,056.00	1,072.00	16.00
30-114-68-10-9-800-72210	VRS Pension Contribution	.00	896.16	1,630.00	1,943.00	2,055.00	112.00
30-114-68-10-9-800-72300	Group Health and Dental Insurance	.00	.00	1,659.14	.00	.00	.00
30-114-68-10-9-800-72400	VRS Group Life Insurance	.00	87.90	133.79	164.00	165.00	1.00
30-114-68-10-9-800-72700	Workers Compensation	.00	6.55	.00	.00	.00	.00
30-114-68-10-9-800-72750	VRS Retiree Health Care Credit	.00	82.70	119.21	146.00	156.00	10.00
30-114-68-10-9-800-73175	Repair/Maint- Computer	4,463.01	3,092.93	2,481.43	3,123.00	3,123.00	.00
30-114-68-10-9-800-76305	ITRT	500.00	477.54	649.20	450.00	450.00	.00
30-114-68-10-9-800-76515	Software-Instructional	4,450.00	3,924.64	3,331.12	3,950.00	3,550.00	(400.00)
30-114-68-10-9-800-76530	Computer Supplies	3,588.29	3,841.35	4,153.08	4,198.00	4,485.00	287.00
30-114-68-10-9-800-78050	Technology Addl VPSA Eligible	23,175.37	23,592.38	23,378.85	23,500.00	23,500.00	.00
	Program 800 - Technology Totals	\$36,176.67	\$45,805.61	\$53,337.20	\$52,339.00	\$52,573.00	\$234.00
	Level 9 - District Wide Totals	\$36,176.67	\$45,805.61	\$53,337.20	\$52,339.00	\$52,573.00	\$234.00
Sub-Function 10 - Classroom Instruction Totals		\$36,176.67	\$45,805.61	\$53,337.20	\$52,339.00	\$52,573.00	\$234.00
Function 68 - Technology Totals		\$36,176.67	\$45,805.61	\$53,337.20	\$52,339.00	\$52,573.00	\$234.00
Locations 114 - West Salem Elementary Totals		\$3,142,101.78	\$3,167,011.71	\$3,013,001.09	\$3,176,521.00	\$3,050,544.00	(\$125,977.00)



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South Salem Elementary

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Budget Year 2017

G/L Account	Account Description	2013 Actual Amount	2014 Actual Amount	2015 Actual Amount	2016 Adopted Budget	2017 City Council/Board Approval	Difference Vs FY16 Adopted Budget
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							
30-115-61-10-2-110-71120	Compensation-Instructional Salaries	1,333,633.78	1,255,653.91	1,188,327.23	1,274,947.00	1,166,164.00	(108,783.00)
30-115-61-10-2-110-71151	Compensation-Instructional Asst	89,152.18	82,641.39	69,689.46	71,228.00	64,701.00	(6,527.00)
30-115-61-10-2-110-71520	Compensation-Substitutes	.00	37,445.61	58,485.00	35,000.00	45,000.00	10,000.00
30-115-61-10-2-110-71522	Compensation-REWIP Retirees	34,356.88	32,729.67	37,474.20	44,959.00	59,117.00	14,158.00
30-115-61-10-2-110-71650	Compensation-NBC Teacher Bonus	10,000.00	13,749.98	5,416.58	.00	.00	.00
30-115-61-10-2-110-72100	FICA	105,022.03	108,868.82	99,844.81	104,920.00	102,126.00	(2,794.00)
30-115-61-10-2-110-72210	VRS Pension Contribution	141,911.07	158,230.13	170,281.96	181,720.00	180,445.00	(1,275.00)
30-115-61-10-2-110-72220	VRS Hybrid Pension Contribution	.00	.00	9,158.02	.00	.00	.00
30-115-61-10-2-110-72300	Group Health and Dental Insurance	247,218.13	216,788.59	176,947.99	243,389.00	228,441.00	(14,948.00)
30-115-61-10-2-110-72400	VRS Group Life Insurance	14,277.14	15,601.03	15,169.36	15,369.00	14,524.00	(845.00)
30-115-61-10-2-110-72510	Hybrid Disability Insurance	.00	.00	170.51	.00	.00	.00
30-115-61-10-2-110-72700	Workers Compensation	3,031.37	2,653.61	.00	.00	.00	.00
30-115-61-10-2-110-72750	VRS Retiree Health Care Credit	13,333.26	14,690.34	13,117.78	13,690.00	13,663.00	(27.00)
30-115-61-10-2-110-72800	Termination Pay for Vac/Sick Leave	6,580.00	6,640.00	10,180.00	.00	.00	.00
30-115-61-10-2-110-72850	OPEB ARC	4,627.19	.00	.00	.00	.00	.00
30-115-61-10-2-110-73153	Repair & Maint - Music Dept	499.80	450.00	449.69	450.00	450.00	.00
30-115-61-10-2-110-73154	Repair & Maint - PE Equipment	175.00	141.10	164.00	164.00	164.00	.00
30-115-61-10-2-110-76010	Agenda Books	1,350.00	1,200.00	1,200.00	1,200.00	1,200.00	.00
30-115-61-10-2-110-76015	Allotment	13,972.98	12,952.90	12,440.82	12,896.00	17,908.00	5,012.00
30-115-61-10-2-110-76045	Furniture and Equip < \$2000	.00	.00	.00	750.00	750.00	.00
30-115-61-10-2-110-76085	School Improvement	.00	.00	.00	100.00	100.00	.00
30-115-61-10-2-110-76135	Art Supplies and Equipment <\$2,000	1,335.74	1,243.87	1,244.49	1,245.00	1,245.00	.00
30-115-61-10-2-110-76195	Career Education	.00	137.90	40.56	.00	.00	.00
30-115-61-10-2-110-76350	Music	526.00	457.00	457.64	457.00	457.00	.00
30-115-61-10-2-110-76360	Physical Education	822.00	750.00	720.00	720.00	720.00	.00
30-115-61-10-2-110-76365	Reading	673.30	610.00	615.02	610.00	610.00	.00
30-115-61-10-2-110-76485	Supplies - Kindergarten	1,607.42	1,033.79	1,040.97	1,041.00	1,041.00	.00
30-115-61-10-2-110-76490	Supplies - First Grade	505.25	796.30	805.05	805.00	805.00	.00
30-115-61-10-2-110-76495	Supplies - Second Grade	784.93	880.00	880.15	880.00	880.00	.00
30-115-61-10-2-110-76500	Supplies - Third Grade	581.00	699.46	694.76	702.00	702.00	.00
30-115-61-10-2-110-76505	Supplies - Fourth Grade	768.02	701.20	700.58	701.00	701.00	.00
30-115-61-10-2-110-76510	Supplies - Fifth Grade	654.93	770.54	798.51	800.00	800.00	.00
Program 110 - Regular Instruction Totals		\$2,027,399.40	\$1,968,517.14	\$1,876,515.14	\$2,008,743.00	\$1,902,714.00	(\$106,029.00)

Expense Budget Report

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G/L Account	Account Description	2013 Actual Amount	2014 Actual Amount	2015 Actual Amount	2016 Adopted Budget	2017 City Council/Board Approval	Difference Vs FY16 Adopted Budget
Fund 30 - School General Fund							
EXPENSE							
Locations 115 - South Salem Elementary							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 2 - Elementary							
Program 120 - Special Education							
30-115-61-10-2-120-71120	Compensation-Instructional Salaries	187,188.86	191,122.17	204,488.88	202,869.00	194,869.00	(8,000.00)
30-115-61-10-2-120-71151	Compensation-Instructional Asst	.00	.00	23,496.44	17,042.00	17,298.00	256.00
30-115-61-10-2-120-72100	FICA	13,316.07	14,612.02	16,630.43	16,823.00	16,231.00	(592.00)
30-115-61-10-2-120-72210	VRS Pension Contribution	17,973.09	21,642.67	31,806.42	30,941.00	31,104.00	163.00
30-115-61-10-2-120-72300	Group Health and Dental Insurance	2,319.39	28,396.61	31,139.69	34,118.00	34,118.00	.00
30-115-61-10-2-120-72400	VRS Group Life Insurance	1,808.08	2,135.96	2,610.41	2,617.00	2,504.00	(113.00)
30-115-61-10-2-120-72700	Workers Compensation	380.48	341.78	.00	.00	.00	.00
30-115-61-10-2-120-72750	VRS Retiree Health Care Credit	1,688.56	2,005.58	2,325.09	2,331.00	2,355.00	24.00
30-115-61-10-2-120-76390	Sp Ed LD	585.00	527.10	580.16	536.00	536.00	.00
30-115-61-10-2-120-76392	Sp Ed CC	248.61	.00	1,090.61	1,089.00	1,089.00	.00
30-115-61-10-2-120-76415	Sp Ed BD	894.98	1,088.35	.00	.00	.00	.00
Program 120 - Special Education Totals		\$226,403.12	\$261,872.24	\$314,168.13	\$308,366.00	\$300,104.00	(\$8,262.00)
Level 2 - Elementary Totals		\$2,253,802.52	\$2,230,389.38	\$2,190,683.27	\$2,317,109.00	\$2,202,818.00	(\$114,291.00)
Sub-Function 10 - Classroom Instruction Totals		\$2,253,802.52	\$2,230,389.38	\$2,190,683.27	\$2,317,109.00	\$2,202,818.00	(\$114,291.00)
Sub-Function 21 - Student Guidance							
Level 2 - Elementary							
Program 110 - Regular Instruction							
30-115-61-21-2-110-71124	Compensation-Guidance Counselors	52,191.96	52,191.96	53,336.07	53,236.00	54,035.00	799.00
30-115-61-21-2-110-72100	FICA	3,713.01	4,009.90	4,029.55	4,073.00	4,134.00	61.00
30-115-61-21-2-110-72210	VRS Pension Contribution	5,013.53	5,745.36	7,704.06	7,490.00	7,922.00	432.00
30-115-61-21-2-110-72300	Group Health and Dental Insurance	646.69	6,510.41	.00	8,529.00	8,529.00	.00
30-115-61-21-2-110-72400	VRS Group Life Insurance	504.33	567.01	632.26	634.00	638.00	4.00
30-115-61-21-2-110-72700	Workers Compensation	105.80	93.04	.00	.00	.00	.00
30-115-61-21-2-110-72750	VRS Retiree Health Care Credit	471.00	532.66	563.19	564.00	600.00	36.00
30-115-61-21-2-110-76195	Career Education	135.00	.00	69.50	135.00	135.00	.00
30-115-61-21-2-110-76285	Guidance	357.30	265.93	261.81	275.00	275.00	.00
Program 110 - Regular Instruction Totals		\$63,138.62	\$69,916.27	\$66,596.44	\$74,936.00	\$76,268.00	\$1,332.00
Level 2 - Elementary Totals		\$63,138.62	\$69,916.27	\$66,596.44	\$74,936.00	\$76,268.00	\$1,332.00
Sub-Function 21 - Student Guidance Totals		\$63,138.62	\$69,916.27	\$66,596.44	\$74,936.00	\$76,268.00	\$1,332.00

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G/L Account	Account Description	2013 Actual Amount	2014 Actual Amount	2015 Actual Amount	2016 Adopted Budget	2017 City Council/Board Approval	Difference Vs FY16 Adopted Budget
Fund 30 - School General Fund							
EXPENSE							
Locations 115 - South Salem Elementary							
Function 61 - Instruction							
Sub-Function 32 - Instr. Sup. - Media Services							
Level 2 - Elementary							
Program 110 - Regular Instruction							
30-115-61-32-2-110-71122	Compensation-Librarians	58,549.12	57,995.26	58,722.04	56,222.00	57,065.00	843.00
30-115-61-32-2-110-71650	Compensation-NBC Teacher Bonus	.00	416.66	2,499.96	.00	.00	.00
30-115-61-32-2-110-72100	FICA	4,167.36	4,480.30	4,756.51	4,301.00	4,365.00	64.00
30-115-61-32-2-110-72210	VRS Pension Contribution	5,644.45	6,383.35	8,136.22	7,910.00	8,366.00	456.00
30-115-61-32-2-110-72300	Group Health and Dental Insurance	725.46	7,687.15	7,399.68	8,529.00	8,529.00	.00
30-115-61-32-2-110-72400	VRS Group Life Insurance	567.69	629.63	667.79	669.00	673.00	4.00
30-115-61-32-2-110-72700	Workers Compensation	118.71	104.19	.00	.00	.00	.00
30-115-61-32-2-110-72750	VRS Retiree Health Care Credit	530.18	591.55	594.83	596.00	633.00	37.00
30-115-61-32-2-110-73130	Repair/Maint - Audio/Visual	1,175.10	848.32	836.74	850.00	850.00	.00
30-115-61-32-2-110-76155	Audio Visual Media	1,523.41	1,092.51	1,059.99	1,100.00	1,100.00	.00
30-115-61-32-2-110-76325	Library Books and Supplies	2,652.36	1,366.21	1,386.82	1,400.00	1,400.00	.00
30-115-61-32-2-110-76330	Library Reference Materials	948.24	1,731.30	890.52	860.00	860.00	.00
30-115-61-32-2-110-76355	Periodicals	225.00	192.93	191.88	200.00	200.00	.00
Program 110 - Regular Instruction Totals		\$76,827.08	\$83,519.36	\$87,142.98	\$82,637.00	\$84,041.00	\$1,404.00
Level 2 - Elementary Totals		\$76,827.08	\$83,519.36	\$87,142.98	\$82,637.00	\$84,041.00	\$1,404.00
Sub-Function 32 - Instr. Sup. - Media Services Totals		\$76,827.08	\$83,519.36	\$87,142.98	\$82,637.00	\$84,041.00	\$1,404.00
Sub-Function 41 - Admin. Principals Office							
Level 2 - Elementary							
Program 110 - Regular Instruction							
30-115-61-41-2-110-71126	Compensation-Principals	97,538.04	97,538.04	100,563.12	100,563.00	102,072.00	1,509.00
30-115-61-41-2-110-71127	Compensation-Asst Principals	68,495.14	68,495.14	69,533.50	69,887.00	70,921.00	1,034.00
30-115-61-41-2-110-71150	Compensation-Clerical	37,736.28	37,635.96	40,559.09	38,503.00	39,080.00	577.00
30-115-61-41-2-110-71200	Compensation-OT	4,477.92	5,488.61	.00	5,000.00	5,000.00	.00
30-115-61-41-2-110-71520	Compensation-Substitutes	.00	.00	100.32	.00	.00	.00
30-115-61-41-2-110-72100	FICA	15,101.16	15,554.00	15,104.41	16,367.00	16,606.00	239.00
30-115-61-41-2-110-72210	VRS Pension Contribution	22,674.23	26,373.71	30,052.37	29,400.00	31,090.00	1,690.00
30-115-61-41-2-110-72300	Group Health and Dental Insurance	2,579.40	22,555.15	23,761.07	25,588.00	25,588.00	.00
30-115-61-41-2-110-72400	VRS Group Life Insurance	2,281.81	2,569.12	2,466.43	2,487.00	2,502.00	15.00
30-115-61-41-2-110-72700	Workers Compensation	502.47	454.52	.00	.00	.00	.00
30-115-61-41-2-110-72750	VRS Retiree Health Care Credit	2,130.89	2,393.62	2,196.91	2,215.00	2,354.00	139.00
30-115-61-41-2-110-73160	Repair/Maint - School Office Equipment	14,322.04	15,260.45	13,860.64	13,863.00	13,863.00	.00
30-115-61-41-2-110-75521	Travel-Principals	492.20	281.73	881.78	1,300.00	1,300.00	.00

Expense Budget Report

Budget Year 2017

G/L Account	Account Description	2013 Actual Amount	2014 Actual Amount	2015 Actual Amount	2016 Adopted Budget	2017 City Council/Board Approval	Difference Vs FY16 Adopted Budget
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							
30-115-61-41-2-110-75803	Dues-SACS Accreditation	358.00	160.42	380.00	380.00	380.00	.00
	Program 110 - Regular Instruction Totals	\$268,689.58	\$294,760.47	\$299,459.64	\$305,553.00	\$310,756.00	\$5,203.00
	Level 2 - Elementary Totals	\$268,689.58	\$294,760.47	\$299,459.64	\$305,553.00	\$310,756.00	\$5,203.00
	Sub-Function 41 - Admin. Principals Office Totals	\$268,689.58	\$294,760.47	\$299,459.64	\$305,553.00	\$310,756.00	\$5,203.00
	Function 61 - Instruction Totals	\$2,662,457.80	\$2,678,585.48	\$2,643,882.33	\$2,780,235.00	\$2,673,883.00	(\$106,352.00)
Function 62 - Administration, Attend. & Health							
Sub-Function 62 - Admin, Attend. & Health							
Level 9 - District Wide							
Program 214 - Personnel Services							
30-115-62-62-9-214-76475	Wellness Program	249.78	.00	.00	.00	.00	.00
	Program 214 - Personnel Services Totals	\$249.78	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Program 222 - Health Services							
30-115-62-62-9-222-76100	Supplies - Nursing	574.55	566.46	559.97	567.00	567.00	.00
	Program 222 - Health Services Totals	\$574.55	\$566.46	\$559.97	\$567.00	\$567.00	\$0.00
	Level 9 - District Wide Totals	\$824.33	\$566.46	\$559.97	\$567.00	\$567.00	\$0.00
	Sub-Function 62 - Admin, Attend. & Health Totals	\$824.33	\$566.46	\$559.97	\$567.00	\$567.00	\$0.00
	Function 62 - Administration, Attend. & Health Totals	\$824.33	\$566.46	\$559.97	\$567.00	\$567.00	\$0.00
Function 64 - Operation & Maintenance							
Sub-Function 64 - Operation & Maintenance							
Level 9 - District Wide							
Program 420 - Building Services							
30-115-64-64-9-420-71190	Compensation-Custodians	91,407.91	90,544.54	108,276.35	103,805.00	112,951.00	9,146.00
30-115-64-64-9-420-71200	Compensation-OT	13,836.26	10,368.40	.00	6,500.00	6,500.00	.00
30-115-64-64-9-420-71520	Compensation-Substitutes	374.00	1,542.75	1,935.45	1,500.00	1,500.00	.00
30-115-64-64-9-420-72100	FICA	7,809.94	8,132.02	8,264.81	8,553.00	9,253.00	700.00
30-115-64-64-9-420-72210	VRS Pension Contribution	6,987.15	4,701.14	9,565.55	10,858.00	4,891.00	(5,967.00)
30-115-64-64-9-420-72300	Group Health and Dental Insurance	16,814.28	16,515.00	14,775.40	22,043.00	21,326.00	(717.00)
30-115-64-64-9-420-72400	VRS Group Life Insurance	1,188.12	1,321.68	1,013.17	1,235.00	1,480.00	245.00
30-115-64-64-9-420-72700	Workers Compensation	1,542.24	1,223.17	2,434.00	2,434.00	2,434.00	.00
30-115-64-64-9-420-72750	VRS Retiree Health Care Credit	1,109.60	1,230.34	724.69	841.00	779.00	(62.00)
30-115-64-64-9-420-72800	Termination Pay for Vac/Sick Leave	3,559.24	6,499.93	.00	.00	.00	.00

Expense Budget Report

Budget Year 2017

G/L Account	Account Description	2013 Actual Amount	2014 Actual Amount	2015 Actual Amount	2016 Adopted Budget	2017 City Council/Board Approval	Difference Vs FY16 Adopted Budget
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							
30-115-64-64-9-420-72850	OPEB ARC	355.02	.00	.00	.00	.00	.00
30-115-64-64-9-420-73180	Repair/Maint - Other Contracted	8,104.21	5,074.55	5,544.04	11,000.00	11,000.00	.00
30-115-64-64-9-420-74900	Building Maintenance -City	18,834.85	9,962.75	20,872.22	28,000.00	23,000.00	(5,000.00)
30-115-64-64-9-420-75001	Telecom/ Internet Services	3,242.72	4,242.91	5,431.49	4,500.00	7,000.00	2,500.00
30-115-64-64-9-420-75004	Utilities - Electric	60,418.12	63,325.93	86,754.74	79,000.00	82,000.00	3,000.00
30-115-64-64-9-420-75005	Utilities - Natural Gas	10,485.96	22,373.50	21,316.97	14,040.00	19,040.00	5,000.00
30-115-64-64-9-420-75009	Utilities - Water and Sewer	5,831.71	5,855.02	7,820.87	6,000.00	7,500.00	1,500.00
30-115-64-64-9-420-75402	Lease - Modular Unit	11,085.40	.00	.00	7,620.00	.00	(7,620.00)
30-115-64-64-9-420-76055	Machines, Equipment and Tools < \$2000	2,844.64	1,841.99	1,498.05	1,500.00	1,500.00	.00
30-115-64-64-9-420-76110	Supplies - Operational	5,166.76	14,953.60	11,560.69	10,000.00	10,000.00	.00
Program 420 - Building Services Totals		\$270,998.13	\$269,709.22	\$307,788.49	\$319,429.00	\$322,154.00	\$2,725.00
Program 430 - Grounds Services							
30-115-64-64-9-430-74910	Grounds Maintenance-City	8,078.70	6,383.29	4,744.79	11,000.00	8,000.00	(3,000.00)
Program 430 - Grounds Services Totals		\$8,078.70	\$6,383.29	\$4,744.79	\$11,000.00	\$8,000.00	(\$3,000.00)
Level 9 - District Wide Totals		\$279,076.83	\$276,092.51	\$312,533.28	\$330,429.00	\$330,154.00	(\$275.00)
Sub-Function 64 - Operation & Maintenance Totals		\$279,076.83	\$276,092.51	\$312,533.28	\$330,429.00	\$330,154.00	(\$275.00)
Function 64 - Operation & Maintenance Totals		\$279,076.83	\$276,092.51	\$312,533.28	\$330,429.00	\$330,154.00	(\$275.00)
Function 68 - Technology							
Sub-Function 10 - Classroom Instruction							
Level 9 - District Wide							
Program 800 - Technology							
30-115-68-10-9-800-71120	Compensation-Instructional Salaries	16,661.04	7,497.46	.00	.00	.00	.00
30-115-68-10-9-800-71139	Compensation-ITRT	.00	10,413.10	.00	13,809.00	14,017.00	208.00
30-115-68-10-9-800-72100	FICA	1,185.30	1,295.03	.00	1,056.00	1,072.00	16.00
30-115-68-10-9-800-72210	VRS Pension Contribution	1,600.45	1,838.25	.00	1,943.00	2,055.00	112.00
30-115-68-10-9-800-72300	Group Health and Dental Insurance	206.44	.00	.00	.00	.00	.00
30-115-68-10-9-800-72400	VRS Group Life Insurance	161.00	180.06	.00	164.00	165.00	1.00
30-115-68-10-9-800-72700	Workers Compensation	33.77	34.16	.00	.00	.00	.00
30-115-68-10-9-800-72750	VRS Retiree Health Care Credit	150.36	169.42	.00	146.00	156.00	10.00
30-115-68-10-9-800-73175	Repair/Maint- Computer	3,619.67	2,466.22	2,200.28	2,100.00	2,100.00	.00
30-115-68-10-9-800-76305	ITRT	315.00	287.94	266.24	300.00	300.00	.00

Expense Budget Report

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G/L Account	Account Description	2013 Actual Amount	2014 Actual Amount	2015 Actual Amount	2016 Adopted Budget	2017 City Council/Board Approval	Difference Vs FY16 Adopted Budget
Fund 30 - School General Fund							
EXPENSE							
Locations 115 - South Salem Elementary							
Function 68 - Technology							
Sub-Function 10 - Classroom Instruction							
Level 9 - District Wide							
Program 800 - Technology							
30-115-68-10-9-800-76515	Software-Instructional	2,030.83	2,101.74	2,175.00	2,175.00	2,175.00	.00
30-115-68-10-9-800-76530	Computer Supplies	952.00	954.68	952.00	952.00	952.00	.00
30-115-68-10-9-800-78050	Technology Addl VPSA Eligible	21,150.00	23,592.38	22,445.57	23,500.00	23,500.00	.00
	Program 800 - Technology Totals	\$48,065.86	\$50,830.44	\$28,039.09	\$46,145.00	\$46,492.00	\$347.00
	Level 9 - District Wide Totals	\$48,065.86	\$50,830.44	\$28,039.09	\$46,145.00	\$46,492.00	\$347.00
	Sub-Function 10 - Classroom Instruction Totals	\$48,065.86	\$50,830.44	\$28,039.09	\$46,145.00	\$46,492.00	\$347.00
	Function 68 - Technology Totals	\$48,065.86	\$50,830.44	\$28,039.09	\$46,145.00	\$46,492.00	\$347.00
Locations 115 - South Salem Elementary Totals		\$2,990,424.82	\$3,006,074.89	\$2,985,014.67	\$3,157,376.00	\$3,051,096.00	(\$106,280.00)



East Salem Elementary

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G/L Account	Account Description	2013 Actual Amount	2014 Actual Amount	2015 Actual Amount	2016 Adopted Budget	2017 City Council/Board Approval	Difference Vs FY16 Adopted Budget
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							
30-116-61-10-2-110-71120	Compensation-Instructional Salaries	1,397,190.47	1,296,002.25	1,361,874.48	1,496,873.00	1,449,975.00	(46,898.00)
30-116-61-10-2-110-71151	Compensation-Instructional Asst	75,170.47	78,358.60	80,443.76	80,067.00	80,141.00	74.00
30-116-61-10-2-110-71520	Compensation-Substitutes	.00	37,433.48	37,478.95	30,000.00	35,000.00	5,000.00
30-116-61-10-2-110-71522	Compensation-REWIP Retirees	90,125.74	73,283.04	56,634.26	56,102.00	24,307.00	(31,795.00)
30-116-61-10-2-110-71650	Compensation-NBC Teacher Bonus	2,500.00	2,916.66	.00	.00	.00	.00
30-116-61-10-2-110-72100	FICA	111,637.19	112,836.75	114,419.19	118,262.00	121,591.00	3,329.00
30-116-61-10-2-110-72210	VRS Pension Contribution	153,140.04	164,830.38	194,293.09	217,509.00	224,315.00	6,806.00
30-116-61-10-2-110-72220	VRS Hybrid Pension Contribution	.00	.00	15,505.33	.00	.00	.00
30-116-61-10-2-110-72300	Group Health and Dental Insurance	243,376.83	190,731.75	215,900.06	206,215.00	184,130.00	(22,085.00)
30-116-61-10-2-110-72400	VRS Group Life Insurance	15,409.40	16,040.10	17,441.29	18,396.00	18,055.00	(341.00)
30-116-61-10-2-110-72510	Hybrid Disability Insurance	.00	.00	295.62	.00	.00	.00
30-116-61-10-2-110-72700	Workers Compensation	3,274.46	2,731.45	.00	.00	.00	.00
30-116-61-10-2-110-72750	VRS Retiree Health Care Credit	14,390.39	15,157.91	15,369.13	16,387.00	16,984.00	597.00
30-116-61-10-2-110-72850	OPEB ARC	4,484.76	.00	.00	.00	.00	.00
30-116-61-10-2-110-73153	Repair & Maint - Music Dept	332.81	543.44	385.99	219.00	237.00	18.00
30-116-61-10-2-110-73154	Repair & Maint - PE Equipment	.00	544.69	.00	683.00	300.00	(383.00)
30-116-61-10-2-110-76010	Agenda Books	.00	.00	887.50	1,000.00	1,000.00	.00
30-116-61-10-2-110-76015	Allotment	11,252.18	13,310.00	13,037.01	13,981.00	19,796.00	5,815.00
30-116-61-10-2-110-76045	Furniture and Equip < \$2000	662.37	850.00	260.42	1,000.00	1,000.00	.00
30-116-61-10-2-110-76085	School Improvement	86.65	96.20	.00	100.00	100.00	.00
30-116-61-10-2-110-76135	Art Supplies and Equipment <\$2,000	1,483.00	1,297.84	1,232.51	1,243.00	1,242.00	(1.00)
30-116-61-10-2-110-76195	Career Education	.00	.00	.00	200.00	150.00	(50.00)
30-116-61-10-2-110-76350	Music	.00	109.75	236.24	267.00	281.00	14.00
30-116-61-10-2-110-76360	Physical Education	735.27	302.85	.00	157.00	289.00	132.00
30-116-61-10-2-110-76365	Reading	.00	553.90	299.80	372.00	401.00	29.00
30-116-61-10-2-110-76485	Supplies - Kindergarten	1,311.72	1,235.51	1,154.97	1,153.00	1,386.00	233.00
30-116-61-10-2-110-76490	Supplies - First Grade	1,130.72	84.85	819.40	644.00	728.00	84.00
30-116-61-10-2-110-76495	Supplies - Second Grade	859.81	602.06	250.15	474.00	448.00	(26.00)
30-116-61-10-2-110-76500	Supplies - Third Grade	224.91	30.00	633.83	138.00	258.00	120.00
30-116-61-10-2-110-76505	Supplies - Fourth Grade	202.93	163.25	313.95	408.00	423.00	15.00
30-116-61-10-2-110-76510	Supplies - Fifth Grade	1,216.44	283.45	280.01	500.00	500.00	.00
Program 110 - Regular Instruction Totals		\$2,130,198.56	\$2,010,330.16	\$2,129,446.94	\$2,262,350.00	\$2,183,037.00	(\$79,313.00)

Expense Budget Report

Budget Year 2017

G/L Account	Account Description	2013 Actual Amount	2014 Actual Amount	2015 Actual Amount	2016 Adopted Budget	2017 City Council/Board Approval	Difference Vs FY16 Adopted Budget
Fund 30 - School General Fund							
EXPENSE							
Locations 116 - East Salem Elementary							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 2 - Elementary							
Program 120 - Special Education							
30-116-61-10-2-120-71120	Compensation-Instructional Salaries	128,815.96	56,895.96	130,952.15	130,754.00	132,375.00	1,621.00
30-116-61-10-2-120-71151	Compensation-Instructional Asst	14,976.00	15,678.13	17,508.10	15,364.00	15,595.00	231.00
30-116-61-10-2-120-72100	FICA	10,229.77	5,722.86	10,691.48	11,178.00	11,320.00	142.00
30-116-61-10-2-120-72210	VRS Pension Contribution	13,814.40	7,832.86	21,151.92	20,559.00	21,692.00	1,133.00
30-116-61-10-2-120-72300	Group Health and Dental Insurance	1,781.67	14,949.47	22,370.89	16,080.00	16,080.00	.00
30-116-61-10-2-120-72400	VRS Group Life Insurance	1,389.67	782.40	1,735.82	1,739.00	1,746.00	7.00
30-116-61-10-2-120-72510	Hybrid Disability Insurance	.00	.00	13.84	.00	.00	.00
30-116-61-10-2-120-72700	Workers Compensation	291.62	213.83	.00	.00	.00	.00
30-116-61-10-2-120-72750	VRS Retiree Health Care Credit	1,297.81	868.50	1,546.32	1,549.00	1,642.00	93.00
30-116-61-10-2-120-76390	Sp Ed LD	931.34	745.50	817.98	800.00	800.00	.00
30-116-61-10-2-120-76400	Sp Ed ED Preschool	442.76	400.00	376.18	400.00	500.00	100.00
Program 120 - Special Education Totals		\$173,971.00	\$104,089.51	\$207,164.68	\$198,423.00	\$201,750.00	\$3,327.00
Program 140 - Gifted							
30-116-61-10-2-140-71120	Compensation-Instructional Salaries	118,820.92	57,631.39	63,076.77	56,079.00	53,708.00	(2,371.00)
30-116-61-10-2-140-72100	FICA	8,453.30	4,906.16	5,080.52	4,290.00	4,109.00	(181.00)
30-116-61-10-2-140-72210	VRS Pension Contribution	11,415.70	6,854.08	10,583.95	7,890.00	7,874.00	(16.00)
30-116-61-10-2-140-72300	Group Health and Dental Insurance	1,472.27	4,760.10	10,356.19	5,360.00	5,360.00	.00
30-116-61-10-2-140-72400	VRS Group Life Insurance	1,148.36	679.09	868.66	667.00	634.00	(33.00)
30-116-61-10-2-140-72700	Workers Compensation	241.00	192.02	.00	.00	.00	.00
30-116-61-10-2-140-72750	VRS Retiree Health Care Credit	1,072.46	699.03	773.77	594.00	596.00	2.00
30-116-61-10-2-140-72800	Termination Pay for Vac/Sick Leave	.00	.00	1,840.00	.00	.00	.00
Program 140 - Gifted Totals		\$142,624.01	\$75,721.87	\$92,579.86	\$74,880.00	\$72,281.00	(\$2,599.00)
Program 180 - Pre-K Non- Sp Ed							
30-116-61-10-2-180-71120	Compensation-Instructional Salaries	117,231.11	120,764.01	117,909.25	117,409.00	118,352.00	943.00
30-116-61-10-2-180-71151	Compensation-Instructional Asst	.00	4,433.93	.00	.00	.00	.00
30-116-61-10-2-180-72100	FICA	8,346.43	9,446.64	8,680.32	8,982.00	9,054.00	72.00
30-116-61-10-2-180-72210	VRS Pension Contribution	11,320.79	13,658.19	13,665.94	16,519.00	17,350.00	831.00
30-116-61-10-2-180-72220	VRS Hybrid Pension Contribution	.00	.00	3,306.95	.00	.00	.00
30-116-61-10-2-180-72300	Group Health and Dental Insurance	1,452.57	23,348.40	19,936.27	24,120.00	24,120.00	.00
30-116-61-10-2-180-72400	VRS Group Life Insurance	1,138.95	1,349.60	1,393.00	1,397.00	1,397.00	.00
30-116-61-10-2-180-72510	Hybrid Disability Insurance	.00	.00	123.11	.00	.00	.00
30-116-61-10-2-180-72700	Workers Compensation	242.34	215.37	.00	.00	.00	.00

Expense Budget Report

Budget Year 2017

G/L Account	Account Description	2013 Actual Amount	2014 Actual Amount	2015 Actual Amount	2016 Adopted Budget	2017 City Council/Board Approval	Difference Vs FY16 Adopted Budget
Fund 30 - School General Fund							
EXPENSE							
Locations 116 - East Salem Elementary							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 2 - Elementary							
Program 180 - Pre-K Non- Sp Ed							
30-116-61-10-2-180-72750	VRS Retiree Health Care Credit	1,063.65	1,266.71	1,240.78	1,245.00	1,314.00	69.00
	Program 180 - Pre-K Non- Sp Ed Totals	\$140,795.84	\$174,482.85	\$166,255.62	\$169,672.00	\$171,587.00	\$1,915.00
	Level 2 - Elementary Totals	\$2,587,589.41	\$2,364,624.39	\$2,595,447.10	\$2,705,325.00	\$2,628,655.00	(\$76,670.00)
Level 3 - Secondary							
Program 140 - Gifted							
30-116-61-10-3-140-71120	Compensation-Instructional Salaries	.00	11,092.32	17,248.51	18,693.00	17,903.00	(790.00)
30-116-61-10-3-140-72100	FICA	.00	697.50	929.20	1,430.00	1,370.00	(60.00)
30-116-61-10-3-140-72210	VRS Pension Contribution	.00	1,066.98	2,032.06	2,630.00	2,625.00	(5.00)
30-116-61-10-3-140-72300	Group Health and Dental Insurance	.00	4,314.30	1,961.52	5,360.00	5,360.00	.00
30-116-61-10-3-140-72400	VRS Group Life Insurance	.00	103.67	166.77	222.00	211.00	(11.00)
30-116-61-10-3-140-72700	Workers Compensation	.00	5.45	.00	.00	.00	.00
30-116-61-10-3-140-72750	VRS Retiree Health Care Credit	.00	80.86	148.62	198.00	199.00	1.00
	Program 140 - Gifted Totals	\$0.00	\$17,361.08	\$22,486.68	\$28,533.00	\$27,668.00	(\$865.00)
	Level 3 - Secondary Totals	\$0.00	\$17,361.08	\$22,486.68	\$28,533.00	\$27,668.00	(\$865.00)
Level 4 - Middle							
Program 140 - Gifted							
30-116-61-10-4-140-71120	Compensation-Instructional Salaries	.00	29,579.49	45,995.90	49,848.00	47,741.00	(2,107.00)
30-116-61-10-4-140-72100	FICA	.00	1,859.93	2,478.13	3,813.00	3,652.00	(161.00)
30-116-61-10-4-140-72210	VRS Pension Contribution	.00	2,845.33	5,418.66	7,014.00	6,999.00	(15.00)
30-116-61-10-4-140-72300	Group Health and Dental Insurance	.00	4,685.82	5,216.55	5,360.00	5,360.00	.00
30-116-61-10-4-140-72400	VRS Group Life Insurance	.00	276.42	444.66	593.00	563.00	(30.00)
30-116-61-10-4-140-72700	Workers Compensation	.00	14.53	.00	.00	.00	.00
30-116-61-10-4-140-72750	VRS Retiree Health Care Credit	.00	215.62	396.02	528.00	530.00	2.00
	Program 140 - Gifted Totals	\$0.00	\$39,477.14	\$59,949.92	\$67,156.00	\$64,845.00	(\$2,311.00)
	Level 4 - Middle Totals	\$0.00	\$39,477.14	\$59,949.92	\$67,156.00	\$64,845.00	(\$2,311.00)
Level 8 - Pre-K							
Program 180 - Pre-K Non- Sp Ed							
30-116-61-10-8-180-71120	Compensation-Instructional Salaries	.00	.00	.00	.00	35,000.00	35,000.00
30-116-61-10-8-180-72100	FICA	.00	.00	.00	.00	2,678.00	2,678.00
30-116-61-10-8-180-72210	VRS Pension Contribution	.00	.00	.00	.00	5,131.00	5,131.00
30-116-61-10-8-180-72400	VRS Group Life Insurance	.00	.00	.00	.00	413.00	413.00

Expense Budget Report

Budget Year 2017

G/L Account	Account Description	2013 Actual Amount	2014 Actual Amount	2015 Actual Amount	2016 Adopted Budget	2017 City Council/Board Approval	Difference Vs FY16 Adopted Budget
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							
30-116-61-10-8-180-72750	VRS Retiree Health Care Credit	.00	.00	.00	.00	389.00	389.00
Program 180 - Pre-K Non- Sp Ed Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$43,611.00	\$43,611.00
Level 8 - Pre-K Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$43,611.00	\$43,611.00
Sub-Function 10 - Classroom Instruction Totals		\$2,587,589.41	\$2,421,462.61	\$2,677,883.70	\$2,801,014.00	\$2,764,779.00	(\$36,235.00)
Sub-Function 21 - Student Guidance							
Level 2 - Elementary							
Program 110 - Regular Instruction							
30-116-61-21-2-110-71124	Compensation-Guidance Counselors	46,890.96	46,890.96	41,659.04	47,829.00	48,995.00	1,166.00
30-116-61-21-2-110-72100	FICA	3,335.90	3,601.49	3,184.85	3,659.00	3,748.00	89.00
30-116-61-21-2-110-72210	VRS Pension Contribution	4,504.31	5,161.82	2,300.39	6,730.00	7,183.00	453.00
30-116-61-21-2-110-72220	VRS Hybrid Pension Contribution	.00	.00	3,314.70	.00	.00	.00
30-116-61-21-2-110-72300	Group Health and Dental Insurance	581.01	7,313.87	616.77	8,040.00	8,040.00	.00
30-116-61-21-2-110-72400	VRS Group Life Insurance	453.11	509.40	460.84	569.00	578.00	9.00
30-116-61-21-2-110-72510	Hybrid Disability Insurance	.00	.00	61.70	.00	.00	.00
30-116-61-21-2-110-72700	Workers Compensation	95.05	83.59	.00	.00	.00	.00
30-116-61-21-2-110-72750	VRS Retiree Health Care Credit	423.16	478.54	410.47	507.00	544.00	37.00
30-116-61-21-2-110-76285	Guidance	458.00	261.60	151.75	150.00	150.00	.00
Program 110 - Regular Instruction Totals		\$56,741.50	\$64,301.27	\$52,160.51	\$67,484.00	\$69,238.00	\$1,754.00
Level 2 - Elementary Totals		\$56,741.50	\$64,301.27	\$52,160.51	\$67,484.00	\$69,238.00	\$1,754.00
Sub-Function 21 - Student Guidance Totals		\$56,741.50	\$64,301.27	\$52,160.51	\$67,484.00	\$69,238.00	\$1,754.00
Sub-Function 32 - Instr. Sup. - Media Services							
Level 2 - Elementary							
Program 110 - Regular Instruction							
30-116-61-32-2-110-71122	Compensation-Librarians	51,754.89	51,754.89	54,600.25	52,010.00	52,790.00	780.00
30-116-61-32-2-110-72100	FICA	3,683.61	3,978.39	4,142.38	3,979.00	4,038.00	59.00
30-116-61-32-2-110-72210	VRS Pension Contribution	4,987.75	5,613.07	7,526.71	7,318.00	7,739.00	421.00
30-116-61-32-2-110-72300	Group Health and Dental Insurance	641.28	7,313.87	7,399.68	8,040.00	8,040.00	.00
30-116-61-32-2-110-72400	VRS Group Life Insurance	501.67	553.96	617.78	619.00	623.00	4.00
30-116-61-32-2-110-72700	Workers Compensation	105.13	92.72	.00	.00	.00	.00
30-116-61-32-2-110-72750	VRS Retiree Health Care Credit	468.52	520.38	550.22	551.00	586.00	35.00
30-116-61-32-2-110-73130	Repair/Maint - Audio/Visual	948.67	2,665.52	244.55	2,100.00	1,550.00	(550.00)

Expense Budget Report

Budget Year 2017

G/L Account	Account Description	2013 Actual Amount	2014 Actual Amount	2015 Actual Amount	2016 Adopted Budget	2017 City Council/Board Approval	Difference Vs FY16 Adopted Budget
Fund 30 - School General Fund							
EXPENSE							
Locations 116 - East Salem Elementary							
Function 61 - Instruction							
Sub-Function 32 - Instr. Sup. - Media Services							
Level 2 - Elementary							
Program 110 - Regular Instruction							
30-116-61-32-2-110-76155	Audio Visual Media	364.39	312.12	703.10	705.00	600.00	(105.00)
30-116-61-32-2-110-76325	Library Books and Supplies	2,446.60	2,245.72	2,961.17	2,250.00	2,356.00	106.00
30-116-61-32-2-110-76330	Library Reference Materials	815.50	.00	890.52	1,291.00	1,300.00	9.00
30-116-61-32-2-110-76355	Periodicals	616.56	371.02	85.92	500.00	500.00	.00
Program 110 - Regular Instruction Totals		\$67,334.57	\$75,421.66	\$79,722.28	\$79,363.00	\$80,122.00	\$759.00
Level 2 - Elementary Totals		\$67,334.57	\$75,421.66	\$79,722.28	\$79,363.00	\$80,122.00	\$759.00
Sub-Function 32 - Instr. Sup. - Media Services Totals		\$67,334.57	\$75,421.66	\$79,722.28	\$79,363.00	\$80,122.00	\$759.00
Sub-Function 41 - Admin. Principals Office							
Level 2 - Elementary							
Program 110 - Regular Instruction							
30-116-61-41-2-110-71126	Compensation-Principals	91,916.04	91,916.04	94,762.92	94,763.00	96,184.00	1,421.00
30-116-61-41-2-110-71127	Compensation-Asst Principals	64,747.23	65,834.48	65,522.91	65,914.00	69,550.00	3,636.00
30-116-61-41-2-110-71150	Compensation-Clerical	37,635.96	37,635.96	40,277.06	38,503.00	39,080.00	577.00
30-116-61-41-2-110-71200	Compensation-OT	4,169.47	5,831.75	.00	5,500.00	5,500.00	.00
30-116-61-41-2-110-72100	FICA	14,391.31	15,036.17	13,677.69	15,658.00	16,089.00	431.00
30-116-61-41-2-110-72210	VRS Pension Contribution	21,589.48	25,213.12	28,639.17	28,025.00	30,026.00	2,001.00
30-116-61-41-2-110-72300	Group Health and Dental Insurance	2,457.13	19,859.14	35,645.72	24,120.00	24,120.00	.00
30-116-61-41-2-110-72400	VRS Group Life Insurance	2,172.58	2,449.54	2,350.26	2,370.00	2,417.00	47.00
30-116-61-41-2-110-72700	Workers Compensation	481.22	436.44	.00	.00	.00	.00
30-116-61-41-2-110-72750	VRS Retiree Health Care Credit	2,028.89	2,283.06	2,093.67	2,111.00	2,273.00	162.00
30-116-61-41-2-110-73160	Repair/Maint - School Office Equipment	11,698.67	12,409.56	12,644.45	12,000.00	12,000.00	.00
30-116-61-41-2-110-75521	Travel-Principals	.00	.00	308.55	1,300.00	1,300.00	.00
30-116-61-41-2-110-75803	Dues-SACS Accreditation	178.00	.00	.00	380.00	350.00	(30.00)
Program 110 - Regular Instruction Totals		\$253,465.98	\$278,905.26	\$295,922.40	\$290,644.00	\$298,889.00	\$8,245.00
Level 2 - Elementary Totals		\$253,465.98	\$278,905.26	\$295,922.40	\$290,644.00	\$298,889.00	\$8,245.00
Sub-Function 41 - Admin. Principals Office Totals		\$253,465.98	\$278,905.26	\$295,922.40	\$290,644.00	\$298,889.00	\$8,245.00
Function 61 - Instruction Totals		\$2,965,131.46	\$2,840,090.80	\$3,105,688.89	\$3,238,505.00	\$3,213,028.00	(\$25,477.00)

Expense Budget Report

Budget Year 2017

G/L Account	Account Description	2013 Actual Amount	2014 Actual Amount	2015 Actual Amount	2016 Adopted Budget	2017 City Council/Board Approval	Difference Vs FY16 Adopted Budget
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 214 - Personnel Services							
30-116-62-62-9-214-76475	Wellness Program	243.93	.00	.00	.00	.00	.00
Program 214 - Personnel Services Totals		\$243.93	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Program 222 - Health Services							
30-116-62-62-9-222-76100	Supplies - Nursing	343.53	366.21	373.12	390.00	375.00	(15.00)
Program 222 - Health Services Totals		\$343.53	\$366.21	\$373.12	\$390.00	\$375.00	(\$15.00)
Level 9 - District Wide Totals		\$587.46	\$366.21	\$373.12	\$390.00	\$375.00	(\$15.00)
Sub-Function 62 - Admin, Attend. & Health Totals		\$587.46	\$366.21	\$373.12	\$390.00	\$375.00	(\$15.00)
Function 62 - Administration, Attend. & Health Totals		\$587.46	\$366.21	\$373.12	\$390.00	\$375.00	(\$15.00)
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	82,796.49	79,971.29	89,222.21	84,442.00	91,597.00	7,155.00
30-116-64-64-9-420-71200	Compensation-OT	5,389.71	5,858.01	.00	4,500.00	4,500.00	.00
30-116-64-64-9-420-71520	Compensation-Substitutes	1,346.40	1,196.80	561.00	2,500.00	2,500.00	.00
30-116-64-64-9-420-72100	FICA	6,533.33	6,571.36	6,700.80	6,995.00	7,543.00	548.00
30-116-64-64-9-420-72210	VRS Pension Contribution	6,063.63	3,970.60	7,831.83	7,726.00	3,966.00	(3,760.00)
30-116-64-64-9-420-72300	Group Health and Dental Insurance	20,222.60	18,241.48	22,170.20	24,247.00	22,819.00	(1,428.00)
30-116-64-64-9-420-72400	VRS Group Life Insurance	1,017.83	1,105.31	885.81	939.00	1,200.00	261.00
30-116-64-64-9-420-72700	Workers Compensation	1,347.67	1,130.18	3,331.00	3,331.00	3,331.00	.00
30-116-64-64-9-420-72750	VRS Retiree Health Care Credit	950.48	1,027.34	597.51	603.00	632.00	29.00
30-116-64-64-9-420-72800	Termination Pay for Vac/Sick Leave	.00	1,062.75	.00	.00	.00	.00
30-116-64-64-9-420-72850	OPEB ARC	480.64	.00	.00	.00	.00	.00
30-116-64-64-9-420-73180	Repair/Maint - Other Contracted	4,306.30	9,205.97	9,160.62	10,000.00	10,000.00	.00
30-116-64-64-9-420-74900	Building Maintenance -City	37,282.26	33,081.81	46,842.90	30,000.00	51,000.00	21,000.00
30-116-64-64-9-420-75001	Telecom/ Internet Services	7,244.02	6,578.94	9,437.72	9,000.00	10,000.00	1,000.00
30-116-64-64-9-420-75004	Utilities - Electric	66,066.65	64,693.86	64,656.18	75,000.00	70,000.00	(5,000.00)
30-116-64-64-9-420-75005	Utilities - Natural Gas	9,902.22	11,546.44	10,342.27	10,000.00	10,000.00	.00
30-116-64-64-9-420-75009	Utilities - Water and Sewer	8,343.67	25,881.76	10,832.54	10,000.00	10,000.00	.00
30-116-64-64-9-420-76110	Supplies - Operational	6,769.04	10,982.07	14,162.66	10,000.00	10,000.00	.00
Program 420 - Building Services Totals		\$266,062.94	\$282,105.97	\$296,735.25	\$289,283.00	\$309,088.00	\$19,805.00

Expense Budget Report

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G/L Account	Account Description	2013 Actual Amount	2014 Actual Amount	2015 Actual Amount	2016 Adopted Budget	2017 City Council/Board Approval	Difference Vs FY16 Adopted Budget
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 430 - Grounds Services							
30-116-64-64-9-430-74910	Grounds Maintenance-City	15,725.55	14,644.26	6,457.72	11,000.00	11,000.00	.00
	Program 430 - Grounds Services Totals	\$15,725.55	\$14,644.26	\$6,457.72	\$11,000.00	\$11,000.00	\$0.00
Program 440 - Equipment Services							
30-116-64-64-9-440-76055	Machines, Equipment and Tools < \$2000	163.84	61.89	900.60	1,500.00	1,500.00	.00
	Program 440 - Equipment Services Totals	\$163.84	\$61.89	\$900.60	\$1,500.00	\$1,500.00	\$0.00
	Level 9 - District Wide Totals	\$281,952.33	\$296,812.12	\$304,093.57	\$301,783.00	\$321,588.00	\$19,805.00
	Sub-Function 64 - Operation & Maintenance Totals	\$281,952.33	\$296,812.12	\$304,093.57	\$301,783.00	\$321,588.00	\$19,805.00
	Function 64 - Operation & Maintenance Totals	\$281,952.33	\$296,812.12	\$304,093.57	\$301,783.00	\$321,588.00	\$19,805.00
Function 68 - Technology							
Sub-Function 10 - Classroom Instruction							
Level 9 - District Wide							
Program 800 - Technology							
30-116-68-10-9-800-71139	Compensation-ITRT	.00	8,461.50	18,322.08	13,809.00	14,017.00	208.00
30-116-68-10-9-800-72100	FICA	.00	1,249.14	1,827.56	1,056.00	1,072.00	16.00
30-116-68-10-9-800-72210	VRS Pension Contribution	.00	1,877.69	3,490.35	1,943.00	2,055.00	112.00
30-116-68-10-9-800-72300	Group Health and Dental Insurance	.00	1,176.74	3,241.29	.00	.00	.00
30-116-68-10-9-800-72400	VRS Group Life Insurance	.00	188.37	286.44	164.00	165.00	1.00
30-116-68-10-9-800-72700	Workers Compensation	.00	6.03	.00	.00	.00	.00
30-116-68-10-9-800-72750	VRS Retiree Health Care Credit	.00	176.35	255.17	146.00	156.00	10.00
30-116-68-10-9-800-73175	Repair/Maint- Computer	844.49	2,671.77	2,230.52	2,250.00	1,550.00	(700.00)
30-116-68-10-9-800-76305	ITRT	564.85	378.81	379.00	350.00	350.00	.00
30-116-68-10-9-800-76515	Software-Instructional	2,807.80	4,904.21	4,404.14	2,967.00	2,987.00	20.00
30-116-68-10-9-800-76530	Computer Supplies	5,962.37	3,707.00	4,072.28	3,620.00	4,600.00	980.00
30-116-68-10-9-800-78050	Technology Addl VPSA Eligible	23,347.37	23,592.38	23,550.35	23,500.00	23,500.00	.00
	Program 800 - Technology Totals	\$33,526.88	\$48,389.99	\$62,059.18	\$49,805.00	\$50,452.00	\$647.00
	Level 9 - District Wide Totals	\$33,526.88	\$48,389.99	\$62,059.18	\$49,805.00	\$50,452.00	\$647.00
	Sub-Function 10 - Classroom Instruction Totals	\$33,526.88	\$48,389.99	\$62,059.18	\$49,805.00	\$50,452.00	\$647.00
	Function 68 - Technology Totals	\$33,526.88	\$48,389.99	\$62,059.18	\$49,805.00	\$50,452.00	\$647.00
Locations 116 - East Salem Elementary Totals		\$3,281,198.13	\$3,185,659.12	\$3,472,214.76	\$3,590,483.00	\$3,585,443.00	(\$5,040.00)



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G/L Account	Account Description	2013 Actual Amount	2014 Actual Amount	2015 Actual Amount	2016 Adopted Budget	2017 City Council/Board Approval	Difference Vs FY16 Adopted Budget
Fund 30 - School General Fund							
EXPENSE							
Locations 119 - Regional							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 2 - Elementary							
Program 127 - Regional Sp Ed Program							
30-119-61-10-2-127-71120	Compensation-Instructional Salaries	158,098.83	139,697.94	33,888.47	49,771.00	50,495.00	724.00
30-119-61-10-2-127-71151	Compensation-Instructional Asst	309,493.88	277,818.17	98,264.03	99,875.00	101,241.00	1,366.00
30-119-61-10-2-127-71170	Compensation-Bus Drivers	2,432.23	5,203.27	.00	.00	.00	.00
30-119-61-10-2-127-71200	Compensation-OT	31.09	453.30	.00	.00	.00	.00
30-119-61-10-2-127-72100	FICA	29,412.10	11,658.19	8,499.87	11,449.00	11,608.00	159.00
30-119-61-10-2-127-72210	VRS Pension Contribution	43,778.71	17,171.40	17,237.76	20,845.00	16,306.00	(4,539.00)
30-119-61-10-2-127-72220	VRS Hybrid Pension Contribution	.00	.00	1,850.54	.00	5,720.00	5,720.00
30-119-61-10-2-127-72300	Group Health and Dental Insurance	112,863.18	49,425.57	45,083.18	52,248.00	46,651.00	(5,597.00)
30-119-61-10-2-127-72400	VRS Group Life Insurance	4,421.33	1,712.04	1,594.67	1,752.00	1,788.00	36.00
30-119-61-10-2-127-72510	Hybrid Disability Insurance	.00	.00	51.74	.00	127.00	127.00
30-119-61-10-2-127-72700	Workers Compensation	1,007.19	906.88	.00	.00	.00	.00
30-119-61-10-2-127-72750	VRS Retiree Health Care Credit	4,127.37	1,503.60	1,395.31	1,571.00	1,593.00	22.00
30-119-61-10-2-127-75529	Travel-Itinerant	177.30	185.50	138.00	500.00	500.00	.00
30-119-61-10-2-127-76435	Supplies - Instructional	1,176.57	877.80	1,727.90	3,000.00	3,000.00	.00
Program 127 - Regional Sp Ed Program Totals		\$667,019.78	\$506,613.66	\$209,731.47	\$241,011.00	\$239,029.00	(\$1,982.00)
Level 2 - Elementary Totals		\$667,019.78	\$506,613.66	\$209,731.47	\$241,011.00	\$239,029.00	(\$1,982.00)
Level 3 - Secondary							
Program 127 - Regional Sp Ed Program							
30-119-61-10-3-127-71120	Compensation-Instructional Salaries	.00	.00	50,530.07	52,030.00	60,115.00	8,085.00
30-119-61-10-3-127-71151	Compensation-Instructional Asst	.00	14,849.16	105,155.23	106,314.00	129,372.00	23,058.00
30-119-61-10-3-127-72100	FICA	1,940.78	4,113.05	10,599.21	12,114.00	14,496.00	2,382.00
30-119-61-10-3-127-72210	VRS Pension Contribution	1,334.71	7,194.86	20,749.81	22,069.00	24,103.00	2,034.00
30-119-61-10-3-127-72220	VRS Hybrid Pension Contribution	.00	.00	1,934.92	.00	3,457.00	3,457.00
30-119-61-10-3-127-72300	Group Health and Dental Insurance	.00	3,910.06	41,654.42	30,983.00	47,476.00	16,493.00
30-119-61-10-3-127-72400	VRS Group Life Insurance	136.22	734.26	1,861.54	1,867.00	2,238.00	371.00
30-119-61-10-3-127-72510	Hybrid Disability Insurance	.00	.00	36.00	.00	77.00	77.00
30-119-61-10-3-127-72700	Workers Compensation	.00	1.69	.00	.00	.00	.00
30-119-61-10-3-127-72750	VRS Retiree Health Care Credit	127.06	684.90	1,658.36	1,663.00	1,993.00	330.00
30-119-61-10-3-127-75529	Travel-Itinerant	105.35	333.50	43.00	500.00	500.00	.00
30-119-61-10-3-127-76435	Supplies - Instructional	480.40	1,059.76	1,010.19	3,000.00	3,000.00	.00
Program 127 - Regional Sp Ed Program Totals		\$4,124.52	\$32,881.24	\$235,232.75	\$230,540.00	\$286,827.00	\$56,287.00
Level 3 - Secondary Totals		\$4,124.52	\$32,881.24	\$235,232.75	\$230,540.00	\$286,827.00	\$56,287.00

Expense Budget Report

Budget Year 2017

G/L Account	Account Description	2013 Actual Amount	2014 Actual Amount	2015 Actual Amount	2016 Adopted Budget	2017 City Council/Board Approval	Difference Vs FY16 Adopted Budget
Fund 30 - School General Fund							
EXPENSE							
Locations 119 - Regional							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 4 - Middle							
Program 120 - Special Education							
30-119-61-10-4-120-76420	Sp Ed Regional	258.61	59.88	.00	.00	.00	.00
Program 120 - Special Education Totals		\$258.61	\$59.88	\$0.00	\$0.00	\$0.00	\$0.00
Program 127 - Regional Sp Ed Program							
30-119-61-10-4-127-71120	Compensation-Instructional Salaries	.00	.00	54,807.11	56,307.00	57,129.00	822.00
30-119-61-10-4-127-71151	Compensation-Instructional Asst	.00	20,330.60	109,903.37	113,236.00	102,929.00	(10,307.00)
30-119-61-10-4-127-71170	Compensation-Bus Drivers	457.17	189.35	.00	.00	.00	.00
30-119-61-10-4-127-72100	FICA	3,293.93	5,436.24	12,143.63	12,856.00	12,245.00	(611.00)
30-119-61-10-4-127-72210	VRS Pension Contribution	2,294.62	8,814.70	22,884.80	22,671.00	21,132.00	(1,539.00)
30-119-61-10-4-127-72220	VRS Hybrid Pension Contribution	.00	.00	806.26	.00	2,113.00	2,113.00
30-119-61-10-4-127-72300	Group Health and Dental Insurance	5.66	39,273.07	48,062.20	46,077.00	46,755.00	678.00
30-119-61-10-4-127-72400	VRS Group Life Insurance	234.12	899.58	1,973.52	2,000.00	1,887.00	(113.00)
30-119-61-10-4-127-72510	Hybrid Disability Insurance	.00	.00	18.02	.00	47.00	47.00
30-119-61-10-4-127-72700	Workers Compensation	1.59	2.86	.00	.00	.00	.00
30-119-61-10-4-127-72750	VRS Retiree Health Care Credit	218.39	839.06	1,732.02	1,782.00	1,681.00	(101.00)
30-119-61-10-4-127-75529	Travel-Itinerant	106.85	129.00	201.50	500.00	500.00	.00
30-119-61-10-4-127-76435	Supplies - Instructional	369.12	1,426.75	514.53	3,000.00	3,000.00	.00
Program 127 - Regional Sp Ed Program Totals		\$6,981.45	\$77,341.21	\$253,046.96	\$258,429.00	\$249,418.00	(\$9,011.00)
Level 4 - Middle Totals		\$7,240.06	\$77,401.09	\$253,046.96	\$258,429.00	\$249,418.00	(\$9,011.00)
Sub-Function 10 - Classroom Instruction Totals		\$678,384.36	\$616,895.99	\$698,011.18	\$729,980.00	\$775,274.00	\$45,294.00
Function 61 - Instruction Totals		\$678,384.36	\$616,895.99	\$698,011.18	\$729,980.00	\$775,274.00	\$45,294.00
Locations 119 - Regional Totals		\$678,384.36	\$616,895.99	\$698,011.18	\$729,980.00	\$775,274.00	\$45,294.00

Expense Budget Report

Budget Year 2017

G/L Account	Account Description	2013 Actual Amount	2014 Actual Amount	2015 Actual Amount	2016 Adopted Budget	2017 City Council/Board Approval	Difference Vs FY16 Adopted Budget
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 211 - Board Services							
30-121-62-62-9-211-71111	Compensation-Board Members	20,000.04	20,000.04	20,000.04	20,000.00	20,001.00	1.00
30-121-62-62-9-211-72100	FICA	1,463.55	1,358.31	1,530.06	1,530.00	1,531.00	1.00
30-121-62-62-9-211-72210	VRS Pension Contribution	2,302.61	166.65	.00	.00	.00	.00
30-121-62-62-9-211-72300	Group Health and Dental Insurance	247.81	.00	.00	.00	.00	.00
30-121-62-62-9-211-72400	VRS Group Life Insurance	231.77	16.14	.00	.00	.00	.00
30-121-62-62-9-211-72700	Workers Compensation	52.12	.00	.00	.00	.00	.00
30-121-62-62-9-211-72750	VRS Retiree Health Care Credit	216.44	15.21	.00	.00	.00	.00
30-121-62-62-9-211-73080	Legal Services	75,195.93	44,447.78	44,822.22	40,000.00	45,000.00	5,000.00
30-121-62-62-9-211-75300	Insurance - General Liability	13,606.00	14,277.48	14,548.12	16,500.00	16,500.00	.00
30-121-62-62-9-211-75501	Travel-Board Members	6,119.86	5,786.42	5,407.41	6,000.00	6,000.00	.00
30-121-62-62-9-211-75802	Dues	24,239.34	24,192.28	24,021.78	24,000.00	26,405.00	2,405.00
Program 211 - Board Services Totals		\$143,675.47	\$110,260.31	\$110,329.63	\$108,030.00	\$115,437.00	\$7,407.00
Program 212 - Exec Admin Services							
30-121-62-62-9-212-71112	Compensation-Superintendent	138,891.91	142,012.14	147,444.33	143,043.00	145,189.00	2,146.00
30-121-62-62-9-212-71113	Compensation-Asst Superintendent	125,148.00	125,139.00	85,564.65	86,652.00	87,952.00	1,300.00
30-121-62-62-9-212-71150	Compensation-Clerical	183,119.29	82,312.86	58,243.96	50,327.00	57,383.00	7,056.00
30-121-62-62-9-212-71200	Compensation-OT	14,773.76	5,972.76	.00	6,000.00	6,000.00	.00
30-121-62-62-9-212-71522	Compensation-REWIP Retirees	.00	.00	.00	.00	63,633.00	63,633.00
30-121-62-62-9-212-71625	Compensation-Travel Allowance	.00	.00	7,200.00	.00	.00	.00
30-121-62-62-9-212-72100	FICA	33,852.89	27,904.80	28,761.67	21,881.00	29,214.00	7,333.00
30-121-62-62-9-212-72210	VRS Pension Contribution	53,224.04	53,528.52	37,224.60	39,399.00	45,775.00	6,376.00
30-121-62-62-9-212-72300	Group Health and Dental Insurance	71,675.56	23,465.43	36,029.53	28,500.00	31,625.00	3,125.00
30-121-62-62-9-212-72400	VRS Group Life Insurance	5,354.84	5,170.44	4,036.07	3,332.00	3,684.00	352.00
30-121-62-62-9-212-72500	Disability Insurance	457.50	457.50	457.50	458.00	458.00	.00
30-121-62-62-9-212-72700	Workers Compensation	1,185.71	1,005.91	.00	.00	.00	.00
30-121-62-62-9-212-72750	VRS Retiree Health Care Credit	5,000.81	4,785.73	3,595.11	2,968.00	3,466.00	498.00
30-121-62-62-9-212-72802	Deferred Compensation Contribution	5,550.36	6,938.04	9,976.02	14,304.00	14,519.00	215.00
30-121-62-62-9-212-72805	Auto Allowance	6,399.05	7,200.00	.00	7,200.00	7,200.00	.00
30-121-62-62-9-212-72850	OPEB ARC	1,627.78	.00	.00	.00	.00	.00
30-121-62-62-9-212-73035	Consultants	660.00	548.72	24,753.68	1,000.00	1,000.00	.00
30-121-62-62-9-212-73060	Emergency Notification Services	7,456.00	8,293.50	8,293.50	8,300.00	8,300.00	.00
30-121-62-62-9-212-73115	Printing Services	17,400.20	14,409.06	14,874.96	14,660.00	14,660.00	.00
30-121-62-62-9-212-73160	Repair/Maint - School Office Equipment	10,407.88	9,809.80	9,221.04	13,000.00	13,000.00	.00

Expense Budget Report

Budget Year 2017

G/L Account	Account Description	2013 Actual Amount	2014 Actual Amount	2015 Actual Amount	2016 Adopted Budget	2017 City Council/Board Approval	Difference Vs FY16 Adopted Budget
Fund 30 - School General Fund							
EXPENSE							
Locations 121 - Central Administration							
Function 62 - Administration, Attend. & Health							
Sub-Function 62 - Admin, Attend. & Health							
Level 9 - District Wide							
Program 212 - Exec Admin Services							
30-121-62-62-9-212-73205	Software Licensing Fees	38,824.50	51,433.08	47,797.52	60,281.00	64,586.00	4,305.00
30-121-62-62-9-212-75200	Postage	19,529.65	18,388.19	12,346.74	19,000.00	19,000.00	.00
30-121-62-62-9-212-75503	Travel- Superintendent	5,449.87	6,466.94	6,613.56	6,000.00	6,000.00	.00
30-121-62-62-9-212-75509	Travel-Asst Superintendent	1,754.25	2,862.47	1,869.45	1,120.00	1,120.00	.00
30-121-62-62-9-212-76045	Furniture and Equip < \$2000	4,230.48	.00	238.00	750.00	1,250.00	500.00
30-121-62-62-9-212-76105	Supplies - Office	30,663.90	28,676.95	31,905.38	29,000.00	29,000.00	.00
Program 212 - Exec Admin Services Totals		\$782,638.23	\$626,781.84	\$576,447.27	\$557,175.00	\$654,014.00	\$96,839.00
Program 213 - Information Services							
30-121-62-62-9-213-72100	FICA	.00	16.43	.00	.00	.00	.00
30-121-62-62-9-213-72210	VRS Pension Contribution	.00	23.54	.00	.00	.00	.00
30-121-62-62-9-213-72400	VRS Group Life Insurance	.00	2.32	.00	.00	.00	.00
30-121-62-62-9-213-72750	VRS Retiree Health Care Credit	.00	2.18	.00	.00	.00	.00
30-121-62-62-9-213-73025	Communications Director Services	30,685.00	30,685.00	30,685.00	40,685.00	40,685.00	.00
30-121-62-62-9-213-73210	Special Report Services-Supt	12,201.23	14,645.69	15,216.02	37,654.00	44,854.00	7,200.00
30-121-62-62-9-213-74905	Information Technology Services-City	49,360.32	67,263.48	73,863.60	52,632.00	80,454.00	27,822.00
Program 213 - Information Services Totals		\$92,246.55	\$112,638.64	\$119,764.62	\$130,971.00	\$165,993.00	\$35,022.00
Program 214 - Personnel Services							
30-121-62-62-9-214-71110	Compensation-Administrative	114,123.96	114,123.96	84,146.76	84,147.00	88,859.00	4,712.00
30-121-62-62-9-214-71150	Compensation-Clerical	.00	60,721.60	83,768.86	83,430.00	84,681.00	1,251.00
30-121-62-62-9-214-71522	Compensation-REWIP Retirees	5,666.17	5,666.17	92,597.51	.00	.00	.00
30-121-62-62-9-214-71625	Compensation-Travel Allowance	.00	.00	1,200.00	1,200.00	1,200.00	.00
30-121-62-62-9-214-72100	FICA	8,772.95	16,721.27	12,353.22	12,911.00	13,368.00	457.00
30-121-62-62-9-214-72210	VRS Pension Contribution	13,799.75	27,558.68	22,203.56	23,578.00	25,441.00	1,863.00
30-121-62-62-9-214-72300	Group Health and Dental Insurance	1,414.07	11,162.49	31,661.55	18,205.00	23,718.00	5,513.00
30-121-62-62-9-214-72400	VRS Group Life Insurance	1,389.15	2,678.64	1,822.25	1,994.00	2,048.00	54.00
30-121-62-62-9-214-72700	Workers Compensation	312.20	328.03	71,417.00	91,351.00	91,351.00	.00
30-121-62-62-9-214-72750	VRS Retiree Health Care Credit	1,297.23	2,500.84	1,623.18	1,776.00	1,926.00	150.00
30-121-62-62-9-214-72800	Termination Pay for Vac/Sick Leave	.00	51,154.60	.00	.00	.00	.00
30-121-62-62-9-214-73065	Employee Assistance Plan	7,068.00	7,068.00	7,068.00	7,070.00	7,070.00	.00
30-121-62-62-9-214-73110	Pre-Employment Checks	3,435.14	4,502.57	7,613.42	7,779.00	7,779.00	.00
30-121-62-62-9-214-73120	Recruiting Fees	2,950.58	825.00	1,535.27	2,250.00	2,250.00	.00

Expense Budget Report

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G/L Account	Account Description	2013 Actual Amount	2014 Actual Amount	2015 Actual Amount	2016 Adopted Budget	2017 City Council/Board Approval	Difference Vs FY16 Adopted Budget
Fund 30 - School General Fund							
EXPENSE							
Locations 121 - Central Administration							
Function 62 - Administration, Attend. & Health							
Sub-Function 62 - Admin, Attend. & Health							
Level 9 - District Wide							
Program 214 - Personnel Services							
30-121-62-62-9-214-73235	Professional Development -NBC Certification Fees	5,450.00	4,850.00	2,537.50	7,725.00	7,725.00	.00
30-121-62-62-9-214-73265	Teacher Licensing	475.00	600.00	(1,350.00)	250.00	250.00	.00
30-121-62-62-9-214-75517	Travel-Director of Human Resources	1,612.30	3,244.67	1,634.22	1,440.00	1,440.00	.00
30-121-62-62-9-214-76475	Wellness Program	302.45	.00	.00	.00	.00	.00
Program 214 - Personnel Services Totals		\$168,068.95	\$313,706.52	\$421,832.30	\$345,106.00	\$359,106.00	\$14,000.00
Program 216 - Fiscal Services							
30-121-62-62-9-216-71110	Compensation-Administrative	192,950.04	184,381.04	91,083.12	91,083.00	96,047.00	4,964.00
30-121-62-62-9-216-71150	Compensation-Clerical	.00	72,042.50	39,148.11	56,852.00	59,147.00	2,295.00
30-121-62-62-9-216-71522	Compensation-REWIP Retirees	.00	.00	19,323.04	10,538.00	10,537.00	(1.00)
30-121-62-62-9-216-71625	Compensation-Travel Allowance	.00	.00	1,200.00	1,200.00	1,200.00	.00
30-121-62-62-9-216-72100	FICA	14,134.28	18,753.33	8,925.73	12,215.00	12,770.00	555.00
30-121-62-62-9-216-72210	VRS Pension Contribution	22,238.95	32,338.50	14,725.90	20,814.00	22,751.00	1,937.00
30-121-62-62-9-216-72220	VRS Hybrid Pension Contribution	.00	.00	1,373.94	.00	.00	.00
30-121-62-62-9-216-72300	Group Health and Dental Insurance	2,390.78	22,324.99	10,460.44	28,500.00	15,812.00	(12,688.00)
30-121-62-62-9-216-72400	VRS Group Life Insurance	2,238.36	3,141.88	1,321.26	1,760.00	1,831.00	71.00
30-121-62-62-9-216-72510	Hybrid Disability Insurance	.00	.00	25.58	.00	.00	.00
30-121-62-62-9-216-72700	Workers Compensation	502.87	509.99	.00	.00	.00	.00
30-121-62-62-9-216-72750	VRS Retiree Health Care Credit	2,090.28	2,924.67	1,176.99	1,568.00	1,723.00	155.00
30-121-62-62-9-216-72800	Termination Pay for Vac/Sick Leave	.00	.00	6,244.50	.00	.00	.00
30-121-62-62-9-216-73005	Audit Fees	8,000.00	8,756.00	11,006.00	11,000.00	11,000.00	.00
30-121-62-62-9-216-73085	Maintenance of Records	.00	8,939.52	7,713.97	.00	.00	.00
30-121-62-62-9-216-75513	Travel-Director of Business	5,034.58	3,869.19	1,722.75	2,880.00	2,880.00	.00
Program 216 - Fiscal Services Totals		\$249,580.14	\$357,981.61	\$215,451.33	\$238,410.00	\$235,698.00	(\$2,712.00)
Level 9 - District Wide Totals		\$1,436,209.34	\$1,521,368.92	\$1,443,825.15	\$1,379,692.00	\$1,530,248.00	\$150,556.00
Sub-Function 62 - Admin, Attend. & Health Totals		\$1,436,209.34	\$1,521,368.92	\$1,443,825.15	\$1,379,692.00	\$1,530,248.00	\$150,556.00
Function 62 - Administration, Attend. & Health Totals		\$1,436,209.34	\$1,521,368.92	\$1,443,825.15	\$1,379,692.00	\$1,530,248.00	\$150,556.00
Function 64 - Operation & Maintenance							
Sub-Function 64 - Operation & Maintenance							
Level 9 - District Wide							
Program 420 - Building Services							
30-121-64-64-9-420-71187	Compensation-Student Workers	3,837.25	4,211.00	1,671.00	5,000.00	5,000.00	.00

Expense Budget Report

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G/L Account	Account Description	2013 Actual Amount	2014 Actual Amount	2015 Actual Amount	2016 Adopted Budget	2017 City Council/Board Approval	Difference Vs FY16 Adopted Budget
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							
30-121-64-64-9-420-71190	Compensation-Custodians	47,782.25	47,478.64	46,434.31	46,351.00	49,399.00	3,048.00
30-121-64-64-9-420-71191	Compensation - Const/Maint Mgr	20,471.24	11,912.08	.00	32,942.00	32,942.00	.00
30-121-64-64-9-420-71200	Compensation-OT	.00	.00	.00	2,000.00	2,000.00	.00
30-121-64-64-9-420-72100	FICA	5,278.21	4,787.12	3,442.70	5,836.00	6,835.00	999.00
30-121-64-64-9-420-72210	VRS Pension Contribution	4,898.17	3,158.97	3,616.14	6,866.00	3,565.00	(3,301.00)
30-121-64-64-9-420-72300	Group Health and Dental Insurance	13,291.49	11,495.40	14,775.40	15,315.00	14,363.00	(952.00)
30-121-64-64-9-420-72400	VRS Group Life Insurance	828.27	876.43	548.16	825.00	1,079.00	254.00
30-121-64-64-9-420-72600	Unemployment Compensation	5,547.86	6,972.17	1,378.69	9,000.00	9,000.00	.00
30-121-64-64-9-420-72700	Workers Compensation	1,086.88	912.53	2,883.00	2,883.00	2,883.00	.00
30-121-64-64-9-420-72750	VRS Retiree Health Care Credit	773.50	812.16	290.25	535.00	568.00	33.00
30-121-64-64-9-420-72810	Uniform Allowance	250.00	250.00	.00	250.00	.00	(250.00)
30-121-64-64-9-420-72850	OPEB ARC	312.18	.00	.00	.00	.00	.00
30-121-64-64-9-420-73180	Repair/Maint - Other Contracted	542.07	4,446.02	831.60	.00	1,500.00	1,500.00
30-121-64-64-9-420-73195	Safety and OSHA Training	1,360.54	624.09	1,037.00	1,900.00	1,900.00	.00
30-121-64-64-9-420-74900	Building Maintenance -City	13,544.39	16,565.43	11,394.32	14,000.00	14,000.00	.00
30-121-64-64-9-420-75001	Telecom/ Internet Services	13,941.46	12,375.41	13,279.02	12,500.00	15,500.00	3,000.00
30-121-64-64-9-420-75004	Utilities - Electric	24,056.00	23,336.17	24,180.69	26,000.00	26,000.00	.00
30-121-64-64-9-420-75005	Utilities - Natural Gas	3,865.37	3,662.50	3,461.67	5,020.00	5,020.00	.00
30-121-64-64-9-420-75009	Utilities - Water and Sewer	1,075.86	1,188.15	1,312.04	1,400.00	1,400.00	.00
30-121-64-64-9-420-75302	Insurance -Property	65,772.00	80,060.72	84,546.84	80,000.00	80,000.00	.00
Program 420 - Building Services Totals		\$228,514.99	\$235,124.99	\$215,082.83	\$268,623.00	\$272,954.00	\$4,331.00
Level 9 - District Wide Totals		\$228,514.99	\$235,124.99	\$215,082.83	\$268,623.00	\$272,954.00	\$4,331.00
Sub-Function 64 - Operation & Maintenance Totals		\$228,514.99	\$235,124.99	\$215,082.83	\$268,623.00	\$272,954.00	\$4,331.00
Function 64 - Operation & Maintenance Totals		\$228,514.99	\$235,124.99	\$215,082.83	\$268,623.00	\$272,954.00	\$4,331.00
Locations 121 - Central Administration Totals		\$1,664,724.33	\$1,756,493.91	\$1,658,907.98	\$1,648,315.00	\$1,803,202.00	\$154,887.00

Expense Budget Report

Budget Year 2017

G/L Account	Account Description	2013 Actual Amount	2014 Actual Amount	2015 Actual Amount	2016 Adopted Budget	2017 City Council/Board Approval	Difference Vs FY16 Adopted Budget
Fund 30 - School General Fund							
EXPENSE							
Locations 122 - Central Attend. & Health							
Function 62 - Administration, Attend. & Health							
Sub-Function 62 - Admin, Attend. & Health							
Level 9 - District Wide							
Program 222 - Health Services							
30-122-62-62-9-222-71131	Compensation-School Nurses	312,456.32	295,384.47	309,465.25	311,539.00	312,648.00	1,109.00
30-122-62-62-9-222-71200	Compensation-OT	.00	124.32	.00	.00	.00	.00
30-122-62-62-9-222-71520	Compensation-Substitutes	.00	.00	7,428.88	6,000.00	6,000.00	.00
30-122-62-62-9-222-72100	FICA	17,202.03	7,445.67	21,963.93	24,292.00	24,377.00	85.00
30-122-62-62-9-222-72210	VRS Pension Contribution	26,871.79	11,455.70	37,810.59	43,834.00	45,834.00	2,000.00
30-122-62-62-9-222-72300	Group Health and Dental Insurance	56,188.05	35,778.96	33,903.69	43,906.00	38,674.00	(5,232.00)
30-122-62-62-9-222-72400	VRS Group Life Insurance	2,712.66	1,148.94	3,103.04	3,707.00	3,689.00	(18.00)
30-122-62-62-9-222-72700	Workers Compensation	634.39	547.97	.00	.00	.00	.00
30-122-62-62-9-222-72750	VRS Retiree Health Care Credit	2,532.39	1,075.26	2,764.09	3,302.00	3,470.00	168.00
30-122-62-62-9-222-72850	OPEB ARC	1,079.64	.00	.00	.00	.00	.00
30-122-62-62-9-222-73037	Contractual Services - Other	.00	.00	.00	1,200.00	2,874.00	1,674.00
30-122-62-62-9-222-73055	Drug Testing Services/Pledge Program	11,160.56	12,794.58	11,576.80	13,852.00	13,039.00	(813.00)
30-122-62-62-9-222-73085	Maintenance of Records	.00	.00	.00	9,500.00	9,500.00	.00
30-122-62-62-9-222-73115	Printing Services	.00	.00	.00	.00	4,000.00	4,000.00
30-122-62-62-9-222-73255	Professional Development	.00	.00	.00	1,200.00	1,200.00	.00
30-122-62-62-9-222-73260	Student Assistance Program	2,200.00	2,750.00	1,320.00	2,000.00	2,000.00	.00
30-122-62-62-9-222-75525	Travel - Health Services Staff	685.02	1,534.45	1,941.99	4,420.00	3,400.00	(1,020.00)
30-122-62-62-9-222-76045	Furniture and Equip < \$2000	178.40	4,318.47	1,286.39	3,500.00	.00	(3,500.00)
30-122-62-62-9-222-76100	Supplies - Nursing	.00	.00	.00	.00	1,500.00	1,500.00
30-122-62-62-9-222-76460	Testing Materials-Attend and Health	2,897.22	2,845.41	3,856.30	4,000.00	.00	(4,000.00)
Program 222 - Health Services Totals		\$436,798.47	\$377,204.20	\$436,420.95	\$476,252.00	\$472,205.00	(\$4,047.00)
Program 223 - Psych Services							
30-122-62-62-9-223-71132	Compensation-Psychologists	131,318.04	149,318.04	186,212.41	185,912.00	188,701.00	2,789.00
30-122-62-62-9-223-72100	FICA	9,609.46	11,095.03	13,184.52	14,222.00	14,436.00	214.00
30-122-62-62-9-223-72210	VRS Pension Contribution	15,118.67	19,550.89	26,822.89	26,158.00	27,664.00	1,506.00
30-122-62-62-9-223-72300	Group Health and Dental Insurance	1,627.12	15,780.22	23,936.75	20,673.00	20,673.00	.00
30-122-62-62-9-223-72400	VRS Group Life Insurance	1,521.75	1,896.42	2,201.31	2,212.00	2,227.00	15.00
30-122-62-62-9-223-72700	Workers Compensation	342.24	324.96	.00	.00	.00	.00
30-122-62-62-9-223-72750	VRS Retiree Health Care Credit	1,421.07	1,763.28	1,960.91	1,971.00	2,095.00	124.00
Program 223 - Psych Services Totals		\$160,958.35	\$199,728.84	\$254,318.79	\$251,148.00	\$255,796.00	\$4,648.00
Program 224 - Speech/Audio Services							
30-122-62-62-9-224-71131	Compensation-School Nurses	.00	11,019.72	.00	.00	.00	.00

Expense Budget Report

Budget Year 2017

G/L Account	Account Description	2013 Actual Amount	2014 Actual Amount	2015 Actual Amount	2016 Adopted Budget	2017 City Council/Board Approval	Difference Vs FY16 Adopted Budget
Fund 30 - School General Fund							
EXPENSE							
Locations 122 - Central Attend. & Health							
Function 62 - Administration, Attend. & Health							
Sub-Function 62 - Admin, Attend. & Health							
Level 9 - District Wide							
Program 224 - Speech/Audio Services							
30-122-62-62-9-224-71185	Compensation- Speech and Vision Teachers	244,051.72	230,798.08	216,887.25	215,722.00	233,179.00	17,457.00
30-122-62-62-9-224-72100	FICA	17,573.29	16,816.71	15,658.03	16,503.00	17,838.00	1,335.00
30-122-62-62-9-224-72210	VRS Pension Contribution	23,442.66	27,486.37	26,981.38	30,352.00	34,184.00	3,832.00
30-122-62-62-9-224-72220	VRS Hybrid Pension Contribution	.00	.00	2,697.30	.00	.00	.00
30-122-62-62-9-224-72300	Group Health and Dental Insurance	3,023.96	20,483.74	27,825.76	20,673.00	20,673.00	.00
30-122-62-62-9-224-72400	VRS Group Life Insurance	2,358.23	2,703.68	2,435.85	2,567.00	2,752.00	185.00
30-122-62-62-9-224-72510	Hybrid Disability Insurance	.00	.00	50.25	.00	.00	.00
30-122-62-62-9-224-72700	Workers Compensation	495.16	447.06	.00	.00	.00	.00
30-122-62-62-9-224-72750	VRS Retiree Health Care Credit	2,202.36	2,537.48	2,169.66	2,287.00	2,588.00	301.00
30-122-62-62-9-224-72800	Termination Pay for Vac/Sick Leave	2,760.00	.00	3,040.00	.00	.00	.00
Program 224 - Speech/Audio Services Totals		\$295,907.38	\$312,292.84	\$297,745.48	\$288,104.00	\$311,214.00	\$23,110.00
Level 9 - District Wide Totals		\$893,664.20	\$889,225.88	\$988,485.22	\$1,015,504.00	\$1,039,215.00	\$23,711.00
Sub-Function 62 - Admin, Attend. & Health Totals		\$893,664.20	\$889,225.88	\$988,485.22	\$1,015,504.00	\$1,039,215.00	\$23,711.00
Function 62 - Administration, Attend. & Health Totals		\$893,664.20	\$889,225.88	\$988,485.22	\$1,015,504.00	\$1,039,215.00	\$23,711.00
Locations 122 - Central Attend. & Health Totals		\$893,664.20	\$889,225.88	\$988,485.22	\$1,015,504.00	\$1,039,215.00	\$23,711.00

Expense Budget Report

Budget Year 2017

G/L Account	Account Description	2013 Actual Amount	2014 Actual Amount	2015 Actual Amount	2016 Adopted Budget	2017 City Council/Board Approval	Difference Vs FY16 Adopted Budget
Fund 30 - School General Fund							
EXPENSE							
Locations 130 - Transportation							
Function 63 - Pupil Transportation							
Sub-Function 63 - Pupil Transportation							
Level 9 - District Wide							
Program 310 - Transportation Mgmt and Dir							
30-130-63-63-9-310-71150	Compensation-Clerical	17,451.00	15,412.08	15,832.17	15,791.00	22,471.00	6,680.00
30-130-63-63-9-310-71173	Compensation-Transportation Supr	40,152.62	40,521.00	42,024.79	52,506.00	58,739.00	6,233.00
30-130-63-63-9-310-71522	Compensation-REWIP Retirees	.00	.00	.00	4,151.00	4,151.00	.00
30-130-63-63-9-310-72100	FICA	4,465.34	4,149.90	4,907.76	4,777.00	6,530.00	1,753.00
30-130-63-63-9-310-72210	VRS Pension Contribution	5,817.72	2,626.27	7,516.46	8,202.00	3,516.00	(4,686.00)
30-130-63-63-9-310-72300	Group Health and Dental Insurance	196,898.21	7,529.46	14,476.43	7,923.00	7,923.00	.00
30-130-63-63-9-310-72400	VRS Group Life Insurance	628.54	667.64	616.86	694.00	1,064.00	370.00
30-130-63-63-9-310-72700	Workers Compensation	1,383.42	1,180.80	.00	.00	.00	.00
30-130-63-63-9-310-72750	VRS Retiree Health Care Credit	586.96	622.76	549.44	618.00	560.00	(58.00)
30-130-63-63-9-310-72800	Termination Pay for Vac/Sick Leave	.00	.00	8,800.00	.00	.00	.00
30-130-63-63-9-310-72850	OPEB ARC	4,092.70	.00	.00	.00	.00	.00
30-130-63-63-9-310-74900	Building Maintenance -City	591.55	1,227.22	487.81	1,000.00	1,000.00	.00
30-130-63-63-9-310-76475	Wellness Program	760.24	.00	.00	.00	.00	.00
Program 310 - Transportation Mgmt and Dir		\$272,828.30	\$73,937.13	\$95,211.72	\$95,662.00	\$105,954.00	\$10,292.00
Totals							
Program 320 - Vehicle Operation Services							
30-130-63-63-9-320-71170	Compensation-Bus Drivers	401,301.53	356,765.53	395,487.44	374,168.00	341,979.00	(32,189.00)
30-130-63-63-9-320-71171	Compensation-Bus Drivers-Field Trips	55,954.90	38,370.03	51,330.11	38,000.00	38,000.00	.00
30-130-63-63-9-320-71174	Compensation-Substitute Bus Drivers	.00	53,070.05	38,868.92	28,000.00	28,000.00	.00
30-130-63-63-9-320-71198	Compensation - SOL Summer School	.00	2,188.62	.00	12,500.00	12,500.00	.00
30-130-63-63-9-320-71199	Compensation - Remedial Summer School	.00	1,159.50	.00	.00	.00	.00
30-130-63-63-9-320-71200	Compensation-OT	35,961.82	40,945.57	.00	15,000.00	15,000.00	.00
30-130-63-63-9-320-72100	FICA	35,171.41	38,933.87	34,792.37	35,777.00	33,314.00	(2,463.00)
30-130-63-63-9-320-72210	VRS Pension Contribution	29,263.56	21,876.44	25,691.15	29,372.00	14,808.00	(14,564.00)
30-130-63-63-9-320-72220	VRS Hybrid Pension Contribution	.00	.00	2,187.94	.00	.00	.00
30-130-63-63-9-320-72300	Group Health and Dental Insurance	6,111.30	188,131.16	146,444.54	207,046.00	196,793.00	(10,253.00)
30-130-63-63-9-320-72400	VRS Group Life Insurance	4,974.25	5,758.99	4,225.68	4,453.00	4,480.00	27.00
30-130-63-63-9-320-72510	Hybrid Disability Insurance	.00	.00	198.38	.00	.00	.00
30-130-63-63-9-320-72700	Workers Compensation	10,326.83	9,031.25	.00	.00	.00	.00
30-130-63-63-9-320-72750	VRS Retiree Health Care Credit	4,645.56	5,206.18	2,237.50	2,357.00	2,360.00	3.00
30-130-63-63-9-320-72800	Termination Pay for Vac/Sick Leave	1,820.00	4,820.00	11,140.00	.00	.00	.00
30-130-63-63-9-320-73055	Drug Testing Services/Pledge Program	1,336.50	2,525.00	2,728.00	1,300.00	1,300.00	.00
30-130-63-63-9-320-73070	Employee Physicals	1,851.20	.00	400.00	2,100.00	2,100.00	.00

Expense Budget Report

Budget Year 2017

G/L Account	Account Description	2013 Actual Amount	2014 Actual Amount	2015 Actual Amount	2016 Adopted Budget	2017 City Council/Board Approval	Difference Vs FY16 Adopted Budget
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							
30-130-63-63-9-320-73100	Parents-Sp Ed Transportation Payments	194.19	.00	1,713.80	1,500.00	1,500.00	.00
30-130-63-63-9-320-73255	Professional Development	443.88	1,371.00	1,328.35	1,000.00	1,000.00	.00
30-130-63-63-9-320-75304	Insurance - Motor Vehicle	29,325.00	29,833.80	30,770.04	33,000.00	33,000.00	.00
30-130-63-63-9-320-76125	Fuel and Lubricants	140,380.08	106,931.92	79,985.55	120,000.00	120,000.00	.00
Program 320 - Vehicle Operation Services		\$759,062.01	\$906,918.91	\$829,529.77	\$905,573.00	\$846,134.00	(\$59,439.00)
Totals							
Program 330 - Transportation Monitoring Svcs							
30-130-63-63-9-330-71172	Compensation-Bus Aides	55,649.06	56,718.15	70,726.64	57,892.00	58,761.00	869.00
30-130-63-63-9-330-71520	Compensation-Substitutes	.00	.00	3,985.80	.00	5,000.00	5,000.00
30-130-63-63-9-330-72100	FICA	3,958.23	9,294.80	5,066.47	4,429.00	4,878.00	449.00
30-130-63-63-9-330-72210	VRS Pension Contribution	3,172.99	2,377.22	4,104.15	4,545.00	2,544.00	(2,001.00)
30-130-63-63-9-330-72220	VRS Hybrid Pension Contribution	.00	.00	512.61	.00	.00	.00
30-130-63-63-9-330-72300	Group Health and Dental Insurance	689.53	25,515.24	44,889.86	23,770.00	23,770.00	.00
30-130-63-63-9-330-72400	VRS Group Life Insurance	537.07	617.83	680.75	689.00	770.00	81.00
30-130-63-63-9-330-72510	Hybrid Disability Insurance	.00	.00	11.00	.00	.00	.00
30-130-63-63-9-330-72700	Workers Compensation	1,134.55	954.68	.00	.00	.00	.00
30-130-63-63-9-330-72750	VRS Retiree Health Care Credit	501.57	541.97	360.32	365.00	405.00	40.00
30-130-63-63-9-330-73040	Crossing Guard Services	53,974.78	66,796.52	73,470.34	87,556.00	87,556.00	.00
Program 330 - Transportation Monitoring Svcs		\$119,617.78	\$162,816.41	\$203,807.94	\$179,246.00	\$183,684.00	\$4,438.00
Totals							
Program 340 - Vehicle Maintenance Services							
30-130-63-63-9-340-74915	Vehicle Maintenance- City	131,336.66	155,160.91	140,526.64	140,000.00	140,000.00	.00
Program 340 - Vehicle Maintenance Services		\$131,336.66	\$155,160.91	\$140,526.64	\$140,000.00	\$140,000.00	\$0.00
Totals							
Program 350 - Bus Regular Purchases							
30-130-63-63-9-350-78030	School Buses and Other Vehicles	.00	230,791.20	.00	.00	300,000.00	300,000.00
Program 350 - Bus Regular Purchases		\$0.00	\$230,791.20	\$0.00	\$0.00	\$300,000.00	\$300,000.00
Level 9 - District Wide	Totals	\$1,282,844.75	\$1,529,624.56	\$1,269,076.07	\$1,320,481.00	\$1,575,772.00	\$255,291.00
Sub-Function 63 - Pupil Transportation	Totals	\$1,282,844.75	\$1,529,624.56	\$1,269,076.07	\$1,320,481.00	\$1,575,772.00	\$255,291.00
Function 63 - Pupil Transportation	Totals	\$1,282,844.75	\$1,529,624.56	\$1,269,076.07	\$1,320,481.00	\$1,575,772.00	\$255,291.00
Locations 130 - Transportation	Totals	\$1,282,844.75	\$1,529,624.56	\$1,269,076.07	\$1,320,481.00	\$1,575,772.00	\$255,291.00

Expense Budget Report

Budget Year 2017

G/L Account	Account Description	2013 Actual Amount	2014 Actual Amount	2015 Actual Amount	2016 Adopted Budget	2017 City Council/Board Approval	Difference Vs FY16 Adopted Budget
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							
30-170-67-67-9-720-79100	Transfer to Debt Service-Principal	250,000.00	.00	.00	1,939,121.00	1,660,887.00	(278,234.00)
30-170-67-67-9-720-79150	Transfer to Debt Service-Interest	.00	.00	.00	519,703.00	462,315.00	(57,388.00)
30-170-67-67-9-720-79310	Transfer to City Capital Projects Fund	298,520.00	.00	.00	.00	.00	.00
30-170-67-67-9-720-79311	Transfer To School Capital Projects Fund	968,000.00	1,773,406.00	926,492.00	.00	.00	.00
30-170-67-67-9-720-79318	Transfer To School Grants Fund	44,750.86	.00	.00	.00	.00	.00
30-170-67-67-9-720-79597	VRS Increase	.00	.00	.00	.00	10,046.00	10,046.00
30-170-67-67-9-720-79598	Pay Increase	.00	.00	.00	411,516.00	650,113.00	238,597.00
30-170-67-67-9-720-79599	Health Insurance Increase	.00	.00	.00	98,848.00	.00	(98,848.00)
Program 720 - Intra Agency Fund Totals		\$1,561,270.86	\$1,773,406.00	\$926,492.00	\$2,969,188.00	\$2,783,361.00	(\$185,827.00)
Level 9 - District Wide Totals		\$1,561,270.86	\$1,773,406.00	\$926,492.00	\$2,969,188.00	\$2,783,361.00	(\$185,827.00)
Sub-Function 67 - Debt Service & Transfers Totals		\$1,561,270.86	\$1,773,406.00	\$926,492.00	\$2,969,188.00	\$2,783,361.00	(\$185,827.00)
Function 67 - Debt Service & Fund Transfers Totals		\$1,561,270.86	\$1,773,406.00	\$926,492.00	\$2,969,188.00	\$2,783,361.00	(\$185,827.00)
Locations 170 - Non-Departmental Totals		\$1,561,270.86	\$1,773,406.00	\$926,492.00	\$2,969,188.00	\$2,783,361.00	(\$185,827.00)
EXPENSE TOTALS		\$39,391,529.12	\$40,001,459.67	\$39,180,673.23	\$42,287,112.00	\$42,101,990.00	(\$185,122.00)
Fund 30 - School General Fund Totals		\$39,391,529.12	\$40,001,459.67	\$39,180,673.23	\$42,287,112.00	\$42,101,990.00	(\$185,122.00)
Net Grand Totals		\$39,391,529.12	\$40,001,459.67	\$39,180,673.23	\$42,287,112.00	\$42,101,990.00	(\$185,122.00)



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Grant Fund

Back of Tab

The **Grant Fund** provides vital support for the instructional program from federal, state, and other sources. Significant funding is received in the form of grants associated with Title VI-B, Title I, Title II, and Adult Basic Education. These grants allow the division to offer programs and services that might otherwise be funded through the general fund. Revenue in the Grant Fund will decrease by \$142,938 due largely to the carryover funds of the PEP grant being fully expended.

Salem City Schools
Grant Fund Revenues
FY 2016-17

	Actuals 2012-13	Actuals 2013-14	Actuals 2014-15	Budget 2015-16	Budget 2016-17	Increase (Decrease)
Grants:						
Preschool Mini	\$ 19,745	\$ 6,547	\$ 13,967	\$ 29,276	\$ 16,101	\$ (13,175)
Virginia Preschool Initiative Start-up	-	-	-	-	68,904	68,904
Adult Basic Education	511,117	504,782	463,784	507,346	507,346	-
Title I, A	470,758	453,051	447,066	503,693	489,575	(14,118)
Title II, A	118,054	110,600	110,906	126,394	110,179	(16,215)
Title III	3,193	4,905	14,318	7,077	9,102	2,025
Pep Grant	322,174	167,316	111,300	124,644	-	(124,644)
Title VI-B Flow-Thru Funds	653,068	700,716	706,572	782,172	714,611	(67,561)
Perkins Vocational Education	46,331	44,372	44,587	47,807	46,052	(1,755)
Jobs Bill Program Grant Carryover (ARRA)	18,335	-	-	-	-	-
GED Prep	8,480	7,859	7,859	7,859	7,859	-
Project Graduation - Senior Year	7,776	10,561	2,402	12,491	1,092	(11,399)
Race to GED Expansion	89,917	82,787	69,838	83,369	83,369	-
Strategic Compensation	-	850,000	-	-	-	-
Plugged In Virginia	-	-	-	-	35,000	35,000
Early Childhood	-	-	1,500	-	-	-
Security Grant	-	71,582	-	-	-	-
Total Grant Revenues	\$ 2,268,948	\$ 3,015,078	\$ 1,994,099	\$ 2,232,128	\$ 2,089,190	\$ (142,938)

Salem City Schools
Grant Fund Expenditures
FY 2016-17

	Actuals 2012-13	Actuals 2013-14	Actuals 2014-15	Budget 2015-16	Budget 2016-17	Increase (Decrease)
Grants:						
Preschool Mini	\$ 19,745	\$ 6,538	\$ 13,967	\$ 29,276	\$ 16,101	\$ (13,175)
Virginia Preschool Initiative Start-up	-	-	-	-	68,904	68,904
Adult Basic Education	511,117	504,782	463,784	507,346	507,346	-
Title I, A	470,758	412,890	442,809	503,693	489,575	(14,118)
Title II, A	118,054	110,600	110,907	126,394	110,179	(16,215)
Title III	3,193	4,905	9,635	7,077	9,102	2,025
Pep Grant	322,174	166,820	98,266	124,644	-	(124,644)
Title VI-B Flow-Thru Funds	653,068	700,716	693,356	782,172	714,611	(67,561)
Perkins Vocational Education	46,331	44,372	44,587	47,807	46,052	(1,755)
Jobs Bill Program Grant Carryover (ARRA)	18,335	-	-	-	-	-
GED Prep	8,480	7,859	7,859	7,859	7,859	-
Project Graduation - Senior Year	7,776	10,561	2,402	12,491	1,092	(11,399)
Race to GED Expansion	89,917	82,787	69,838	83,369	83,369	-
Strategic Compensation	-	850,000	-	-	-	-
Plugged in Virginia	-	-	-	-	35,000	35,000
Early Childhood	-	-	1,500	-	-	-
Security Grant	-	71,582	-	-	-	-
Total Grant Expenditures	\$ 2,268,948	\$ 2,974,412	\$ 1,958,910	\$ 2,232,128	\$ 2,089,190	\$ (142,938)
Beginning Balance	2,619	2,619	43,285			
Ending Balance	\$ 2,619	\$ 43,285	\$ 78,474			

Grant Fund Budget FY 17

Budget Year 2017

G/L Account	Account Description	2013 Actual Amount	2014 Actual Amount	2015 Actual Amount	2016 Adopted Budget	2017 City Council/Board Approval	Difference Vs 2016 Adopted Budget
Fund 32 - School Grants Fund							
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	.00	7,859.00	7,859.00	7,859.00	7,859.00	.00
32-200-00-00-9-000-63008	Transfer From School Operating Fund	8,479.90	.00	.00	.00	.00	.00
Program 000 - General Revenue Totals		\$8,479.90	\$7,859.00	\$7,859.00	\$7,859.00	\$7,859.00	\$0.00
Level 9 - District Wide Totals		\$8,479.90	\$7,859.00	\$7,859.00	\$7,859.00	\$7,859.00	\$0.00
Sub-Function 00 - Revenues Totals		\$8,479.90	\$7,859.00	\$7,859.00	\$7,859.00	\$7,859.00	\$0.00
Function 00 - Revenue Totals		\$8,479.90	\$7,859.00	\$7,859.00	\$7,859.00	\$7,859.00	\$0.00
Locations 200 - ISAEP Grant Totals		\$8,479.90	\$7,859.00	\$7,859.00	\$7,859.00	\$7,859.00	\$0.00
Locations 210 - Project Graduation Grant							
Function 00 - Revenue							
Sub-Function 00 - Revenues							
Level 9 - District Wide							
Program 000 - General Revenue							
32-210-00-00-9-000-61357	Project Graduation - Senior Year	.00	10,560.61	2,402.29	12,491.00	1,092.00	11,399.00
32-210-00-00-9-000-63008	Transfer From School Operating Fund	7,776.24	.00	.00	.00	.00	.00
Program 000 - General Revenue Totals		\$7,776.24	\$10,560.61	\$2,402.29	\$12,491.00	\$1,092.00	\$11,399.00
Level 9 - District Wide Totals		\$7,776.24	\$10,560.61	\$2,402.29	\$12,491.00	\$1,092.00	\$11,399.00
Sub-Function 00 - Revenues Totals		\$7,776.24	\$10,560.61	\$2,402.29	\$12,491.00	\$1,092.00	\$11,399.00
Function 00 - Revenue Totals		\$7,776.24	\$10,560.61	\$2,402.29	\$12,491.00	\$1,092.00	\$11,399.00
Locations 210 - Project Graduation Grant Totals		\$7,776.24	\$10,560.61	\$2,402.29	\$12,491.00	\$1,092.00	\$11,399.00
Locations 220 - Race To GED Grant							
Function 00 - Revenue							
Sub-Function 00 - Revenues							
Level 9 - District Wide							
Program 000 - General Revenue							
32-220-00-00-9-000-61345	Race to GED Expansion	89,793.35	82,787.33	69,838.03	83,369.00	83,369.00	.00
32-220-00-00-9-000-63008	Transfer From School Operating Fund	124.00	.00	.00	.00	.00	.00
Program 000 - General Revenue Totals		\$89,917.35	\$82,787.33	\$69,838.03	\$83,369.00	\$83,369.00	\$0.00
Level 9 - District Wide Totals		\$89,917.35	\$82,787.33	\$69,838.03	\$83,369.00	\$83,369.00	\$0.00
Sub-Function 00 - Revenues Totals		\$89,917.35	\$82,787.33	\$69,838.03	\$83,369.00	\$83,369.00	\$0.00
Function 00 - Revenue Totals		\$89,917.35	\$82,787.33	\$69,838.03	\$83,369.00	\$83,369.00	\$0.00
Locations 220 - Race To GED Grant Totals		\$89,917.35	\$82,787.33	\$69,838.03	\$83,369.00	\$83,369.00	\$0.00

Grant Fund Budget FY 17

Budget Year 2017

G/L Account	Account Description	2013 Actual Amount	2014 Actual Amount	2015 Actual Amount	2016 Adopted Budget	2017 City Council/Board Approval	Difference Vs 2016 Adopted Budget
Fund 32 - School Grants Fund							
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	19,744.75	.00	13,966.54	16,094.00	16,101.00	(7.00)
32-230-00-00-9-000-62211	IDEA Part B Sec 619 Spec Ed Preschool Carryover 84.173	.00	6,546.85	.00	13,182.00	.00	13,182.00
Program 000 - General Revenue Totals		\$19,744.75	\$6,546.85	\$13,966.54	\$29,276.00	\$16,101.00	\$13,175.00
Level 9 - District Wide Totals		\$19,744.75	\$6,546.85	\$13,966.54	\$29,276.00	\$16,101.00	\$13,175.00
Sub-Function 00 - Revenues Totals		\$19,744.75	\$6,546.85	\$13,966.54	\$29,276.00	\$16,101.00	\$13,175.00
Function 00 - Revenue Totals		\$19,744.75	\$6,546.85	\$13,966.54	\$29,276.00	\$16,101.00	\$13,175.00
Locations 230 - Preschool Mini Grants Totals		\$19,744.75	\$6,546.85	\$13,966.54	\$29,276.00	\$16,101.00	\$13,175.00
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	41,001.68	38,962.98	38,491.79	41,311.00	41,311.00	.00
32-240-00-00-9-000-61121	Adult Literacy	114,915.00	114,915.00	112,612.39	114,915.00	114,915.00	.00
32-240-00-00-9-000-62300	Adult Basic Ed 84.002	325,372.36	350,903.98	312,679.81	351,120.00	351,120.00	.00
32-240-00-00-9-000-63008	Transfer From School Operating Fund	29,827.97	.00	.00	.00	.00	.00
Program 000 - General Revenue Totals		\$511,117.01	\$504,781.96	\$463,783.99	\$507,346.00	\$507,346.00	\$0.00
Level 9 - District Wide Totals		\$511,117.01	\$504,781.96	\$463,783.99	\$507,346.00	\$507,346.00	\$0.00
Sub-Function 00 - Revenues Totals		\$511,117.01	\$504,781.96	\$463,783.99	\$507,346.00	\$507,346.00	\$0.00
Function 00 - Revenue Totals		\$511,117.01	\$504,781.96	\$463,783.99	\$507,346.00	\$507,346.00	\$0.00
Locations 240 - Adult Basic Education Grant Totals		\$511,117.01	\$504,781.96	\$463,783.99	\$507,346.00	\$507,346.00	\$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	166,402.84	55,043.66	367,175.68	426,184.00	418,143.00	8,041.00
32-250-00-00-9-000-62001	Title 1A Carryover 84.010	309,896.53	398,007.89	79,889.98	77,509.00	71,432.00	6,077.00
32-250-00-00-9-000-63008	Transfer From School Operating Fund	(5,541.67)	.00	.00	.00	.00	.00
Program 000 - General Revenue Totals		\$470,757.70	\$453,051.55	\$447,065.66	\$503,693.00	\$489,575.00	\$14,118.00
Level 9 - District Wide Totals		\$470,757.70	\$453,051.55	\$447,065.66	\$503,693.00	\$489,575.00	\$14,118.00
Sub-Function 00 - Revenues Totals		\$470,757.70	\$453,051.55	\$447,065.66	\$503,693.00	\$489,575.00	\$14,118.00

Grant Fund Budget FY 17

Budget Year 2017

G/L Account	Account Description	2013 Actual Amount	2014 Actual Amount	2015 Actual Amount	2016 Adopted Budget	2017 City Council/Board Approval	Difference Vs 2016 Adopted Budget
Fund 32 - School Grants Fund							
Locations 250 - ESEA Title I Grant							
Function 00 - Revenue	Totals	\$470,757.70	\$453,051.55	\$447,065.66	\$503,693.00	\$489,575.00	\$14,118.00
Locations 250 - ESEA Title I Grant	Totals	\$470,757.70	\$453,051.55	\$447,065.66	\$503,693.00	\$489,575.00	\$14,118.00
Locations 270 - ESEA II A Teacher Qual Grant							
Function 00 - Revenue							
Sub-Function 00 - Revenues							
Level 9 - District Wide							
Program 000 - General Revenue							
32-270-00-00-9-000-62150	NCLB Title II A Improving Teacher Quality 84.367	74,690.21	110,599.96	110,906.44	110,907.00	110,179.00	728.00
32-270-00-00-9-000-62151	Title IIA Impr Teacher Quality Carryover 84.367	47,281.87	.00	.00	15,487.00	.00	15,487.00
32-270-00-00-9-000-63008	Transfer From School Operating Fund	(3,917.92)	.00	.00	.00	.00	.00
Program 000 - General Revenue	Totals	\$118,054.16	\$110,599.96	\$110,906.44	\$126,394.00	\$110,179.00	\$16,215.00
Level 9 - District Wide	Totals	\$118,054.16	\$110,599.96	\$110,906.44	\$126,394.00	\$110,179.00	\$16,215.00
Sub-Function 00 - Revenues	Totals	\$118,054.16	\$110,599.96	\$110,906.44	\$126,394.00	\$110,179.00	\$16,215.00
Function 00 - Revenue	Totals	\$118,054.16	\$110,599.96	\$110,906.44	\$126,394.00	\$110,179.00	\$16,215.00
Locations 270 - ESEA II A Teacher Qual Grant	Totals	\$118,054.16	\$110,599.96	\$110,906.44	\$126,394.00	\$110,179.00	\$16,215.00
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	4,729.11	4,905.34	6,908.50	7,077.00	9,102.00	(2,025.00)
32-280-00-00-9-000-62061	NCLB Title III A LEP Carryover	.00	.00	7,409.91	.00	.00	.00
32-280-00-00-9-000-63008	Transfer From School Operating Fund	(1,535.94)	.00	.00	.00	.00	.00
Program 000 - General Revenue	Totals	\$3,193.17	\$4,905.34	\$14,318.41	\$7,077.00	\$9,102.00	(\$2,025.00)
Level 9 - District Wide	Totals	\$3,193.17	\$4,905.34	\$14,318.41	\$7,077.00	\$9,102.00	(\$2,025.00)
Sub-Function 00 - Revenues	Totals	\$3,193.17	\$4,905.34	\$14,318.41	\$7,077.00	\$9,102.00	(\$2,025.00)
Function 00 - Revenue	Totals	\$3,193.17	\$4,905.34	\$14,318.41	\$7,077.00	\$9,102.00	(\$2,025.00)
Locations 280 - ESEA III A Grant	Totals	\$3,193.17	\$4,905.34	\$14,318.41	\$7,077.00	\$9,102.00	(\$2,025.00)
Locations 290 - PEP Grant							
Function 00 - Revenue							
Sub-Function 00 - Revenues							
Level 9 - District Wide							
Program 000 - General Revenue							
32-290-00-00-9-000-62330	PEP Grant 84.215F	183,216.06	167,316.04	.00	.00	.00	.00
32-290-00-00-9-000-62331	PEP Grant Carryover - 84.215F	132,381.94	.00	111,299.47	124,644.00	.00	124,644.00

Grant Fund Budget FY 17

Budget Year 2017

G/L Account	Account Description	2013 Actual Amount	2014 Actual Amount	2015 Actual Amount	2016 Adopted Budget	2017 City Council/Board Approval	Difference Vs 2016 Adopted Budget
Fund 32 - School Grants Fund							
Locations 290 - PEP Grant							
Function 00 - Revenue							
Sub-Function 00 - Revenues							
Level 9 - District Wide							
Program 000 - General Revenue							
32-290-00-00-9-000-63008	Transfer From School Operating Fund	6,576.65	.00	.00	.00	.00	.00
Program 000 - General Revenue Totals		\$322,174.65	\$167,316.04	\$111,299.47	\$124,644.00	\$0.00	\$124,644.00
Level 9 - District Wide Totals		\$322,174.65	\$167,316.04	\$111,299.47	\$124,644.00	\$0.00	\$124,644.00
Sub-Function 00 - Revenues Totals		\$322,174.65	\$167,316.04	\$111,299.47	\$124,644.00	\$0.00	\$124,644.00
Function 00 - Revenue Totals		\$322,174.65	\$167,316.04	\$111,299.47	\$124,644.00	\$0.00	\$124,644.00
Locations 290 - PEP Grant Totals		\$322,174.65	\$167,316.04	\$111,299.47	\$124,644.00	\$0.00	\$124,644.00
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	614,815.88	599,326.68	643,313.96	717,618.00	714,611.00	3,007.00
32-300-00-00-9-000-62121	Flow Thru Title VIB Carryover 84.027	3,511.94	101,389.17	63,257.92	64,554.00	.00	64,554.00
32-300-00-00-9-000-63008	Transfer From School Operating Fund	34,740.01	.00	.00	.00	.00	.00
Program 000 - General Revenue Totals		\$653,067.83	\$700,715.85	\$706,571.88	\$782,172.00	\$714,611.00	\$67,561.00
Level 9 - District Wide Totals		\$653,067.83	\$700,715.85	\$706,571.88	\$782,172.00	\$714,611.00	\$67,561.00
Sub-Function 00 - Revenues Totals		\$653,067.83	\$700,715.85	\$706,571.88	\$782,172.00	\$714,611.00	\$67,561.00
Function 00 - Revenue Totals		\$653,067.83	\$700,715.85	\$706,571.88	\$782,172.00	\$714,611.00	\$67,561.00
Locations 300 - Flow Thru Title VI B Grant Totals		\$653,067.83	\$700,715.85	\$706,571.88	\$782,172.00	\$714,611.00	\$67,561.00
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	79,040.89	44,371.88	44,587.31	47,807.00	46,052.00	1,755.00
32-310-00-00-9-000-63008	Transfer From School Operating Fund	(32,709.98)	.00	.00	.00	.00	.00
Program 000 - General Revenue Totals		\$46,330.91	\$44,371.88	\$44,587.31	\$47,807.00	\$46,052.00	\$1,755.00
Level 9 - District Wide Totals		\$46,330.91	\$44,371.88	\$44,587.31	\$47,807.00	\$46,052.00	\$1,755.00
Sub-Function 00 - Revenues Totals		\$46,330.91	\$44,371.88	\$44,587.31	\$47,807.00	\$46,052.00	\$1,755.00
Function 00 - Revenue Totals		\$46,330.91	\$44,371.88	\$44,587.31	\$47,807.00	\$46,052.00	\$1,755.00
Locations 310 - Perkins Vocational Ed Grant Totals		\$46,330.91	\$44,371.88	\$44,587.31	\$47,807.00	\$46,052.00	\$1,755.00

Grant Fund Budget FY 17

Budget Year 2017

G/L Account	Account Description	2013 Actual Amount	2014 Actual Amount	2015 Actual Amount	2016 Adopted Budget	2017 City Council/Board Approval	Difference Vs 2016 Adopted Budget
Fund 32 - School Grants Fund							
Locations 330 - Strategic Comp Grants Initiative							
Function 00 - Revenue							
Sub-Function 00 - Revenues							
Level 9 - District Wide							
Program 000 - General Revenue							
32-330-00-00-9-000-61525	Strategic Compensation Grants Initiative	.00	849,999.82	.00	.00	.00	.00
	Program 000 - General Revenue Totals	\$0.00	\$849,999.82	\$0.00	\$0.00	\$0.00	\$0.00
	Level 9 - District Wide Totals	\$0.00	\$849,999.82	\$0.00	\$0.00	\$0.00	\$0.00
	Sub-Function 00 - Revenues Totals	\$0.00	\$849,999.82	\$0.00	\$0.00	\$0.00	\$0.00
	Function 00 - Revenue Totals	\$0.00	\$849,999.82	\$0.00	\$0.00	\$0.00	\$0.00
	Locations 330 - Strategic Comp Grants Initiative Totals	\$0.00	\$849,999.82	\$0.00	\$0.00	\$0.00	\$0.00
Locations 340 - School Security Grant							
Function 00 - Revenue							
Sub-Function 00 - Revenues							
Level 9 - District Wide							
Program 000 - General Revenue							
32-340-00-00-9-000-61301	School Security Grant	.00	71,582.00	.00	.00	.00	.00
	Program 000 - General Revenue Totals	\$0.00	\$71,582.00	\$0.00	\$0.00	\$0.00	\$0.00
	Level 9 - District Wide Totals	\$0.00	\$71,582.00	\$0.00	\$0.00	\$0.00	\$0.00
	Sub-Function 00 - Revenues Totals	\$0.00	\$71,582.00	\$0.00	\$0.00	\$0.00	\$0.00
	Function 00 - Revenue Totals	\$0.00	\$71,582.00	\$0.00	\$0.00	\$0.00	\$0.00
	Locations 340 - School Security Grant Totals	\$0.00	\$71,582.00	\$0.00	\$0.00	\$0.00	\$0.00
Locations 350 - Early Childhood Spec Ed Suppl							
Function 00 - Revenue							
Sub-Function 00 - Revenues							
Level 9 - District Wide							
Program 000 - General Revenue							
32-350-00-00-9-000-61527	Early Childhood Special Education Supplemental Funds 2015	.00	.00	1,500.00	.00	.00	.00
	Program 000 - General Revenue Totals	\$0.00	\$0.00	\$1,500.00	\$0.00	\$0.00	\$0.00
	Level 9 - District Wide Totals	\$0.00	\$0.00	\$1,500.00	\$0.00	\$0.00	\$0.00
	Sub-Function 00 - Revenues Totals	\$0.00	\$0.00	\$1,500.00	\$0.00	\$0.00	\$0.00
	Function 00 - Revenue Totals	\$0.00	\$0.00	\$1,500.00	\$0.00	\$0.00	\$0.00
	Locations 350 - Early Childhood Spec Ed Suppl Totals	\$0.00	\$0.00	\$1,500.00	\$0.00	\$0.00	\$0.00

Grant Fund Budget FY 17

Budget Year 2017

G/L Account	Account Description	2013 Actual Amount	2014 Actual Amount	2015 Actual Amount	2016 Adopted Budget	2017 City Council/Board Approval	Difference Vs 2016 Adopted Budget
Fund 32 - School Grants Fund							
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	.00	.00	35,000.00	(35,000.00)
Program 000 - General Revenue Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$35,000.00	(\$35,000.00)
Level 9 - District Wide Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$35,000.00	(\$35,000.00)
Sub-Function 00 - Revenues Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$35,000.00	(\$35,000.00)
Function 00 - Revenue Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$35,000.00	(\$35,000.00)
Locations 380 - Plugged In Virginia Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$35,000.00	(\$35,000.00)
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	.00	.00	.00	.00	68,904.00	(68,904.00)
Program 000 - General Revenue Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$68,904.00	(\$68,904.00)
Level 9 - District Wide Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$68,904.00	(\$68,904.00)
Sub-Function 00 - Revenues Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$68,904.00	(\$68,904.00)
Function 00 - Revenue Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$68,904.00	(\$68,904.00)
Locations 400 - VA Preschool Initiative Grants Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$68,904.00	(\$68,904.00)
Fund 32 - School Grants Fund Totals		\$2,250,613.67	\$3,015,078.19	\$1,994,099.02	\$2,232,128.00	\$2,089,190.00	\$142,938.00
Net Grand Totals		\$2,250,613.67	\$3,015,078.19	\$1,994,099.02	\$2,232,128.00	\$2,089,190.00	\$142,938.00

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G/L Account	Account Description	2013 Actual Amount	2014 Actual Amount	2015 Actual Amount	2016 Adopted Budget	2017 City Council/Board Approval	Difference Vs FY16 Adopted Budget
Fund 32 - School Grants Fund							
Locations 200 - ISAEP Grant							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 3 - Secondary							
Program 120 - Special Education							
32-200-61-10-3-120-71120	Compensation-Instructional Salaries	7,319.96	7,376.50	7,300.53	7,300.00	7,301.00	1.00
32-200-61-10-3-120-72100	FICA	499.94	482.50	558.47	559.00	558.00	(1.00)
32-200-61-10-3-120-73037	Contractual Services - Other	660.00	.00	.00	.00	.00	.00
	Program 120 - Special Education Totals	\$8,479.90	\$7,859.00	\$7,859.00	\$7,859.00	\$7,859.00	\$0.00
	Level 3 - Secondary Totals	\$8,479.90	\$7,859.00	\$7,859.00	\$7,859.00	\$7,859.00	\$0.00
	Sub-Function 10 - Classroom Instruction Totals	\$8,479.90	\$7,859.00	\$7,859.00	\$7,859.00	\$7,859.00	\$0.00
	Function 61 - Instruction Totals	\$8,479.90	\$7,859.00	\$7,859.00	\$7,859.00	\$7,859.00	\$0.00
	Locations 200 - ISAEP Grant Totals	\$8,479.90	\$7,859.00	\$7,859.00	\$7,859.00	\$7,859.00	\$0.00
Locations 210 - Project Graduation Grant							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 3 - Secondary							
Program 110 - Regular Instruction							
32-210-61-10-3-110-71120	Compensation-Instructional Salaries	7,147.73	9,331.00	1,099.00	9,576.00	.00	(9,576.00)
32-210-61-10-3-110-73037	Contractual Services - Other	421.50	977.50	.00	.00	1,092.00	1,092.00
32-210-61-10-3-110-76435	Supplies - Instructional	207.01	252.11	1,303.29	2,915.00	.00	(2,915.00)
	Program 110 - Regular Instruction Totals	\$7,776.24	\$10,560.61	\$2,402.29	\$12,491.00	\$1,092.00	(\$11,399.00)
	Level 3 - Secondary Totals	\$7,776.24	\$10,560.61	\$2,402.29	\$12,491.00	\$1,092.00	(\$11,399.00)
	Sub-Function 10 - Classroom Instruction Totals	\$7,776.24	\$10,560.61	\$2,402.29	\$12,491.00	\$1,092.00	(\$11,399.00)
	Function 61 - Instruction Totals	\$7,776.24	\$10,560.61	\$2,402.29	\$12,491.00	\$1,092.00	(\$11,399.00)
	Locations 210 - Project Graduation Grant Totals	\$7,776.24	\$10,560.61	\$2,402.29	\$12,491.00	\$1,092.00	(\$11,399.00)
Locations 220 - Race To GED Grant							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 7 - Adult							
Program 110 - Regular Instruction							
32-220-61-10-7-110-71120	Compensation-Instructional Salaries	37,250.00	23,078.75	1,337.50	11,000.00	11,000.00	.00
32-220-61-10-7-110-72100	FICA	2,278.51	1,765.56	102.33	842.00	842.00	.00
32-220-61-10-7-110-73037	Contractual Services - Other	50,388.84	57,943.02	68,398.20	71,527.00	71,527.00	.00
	Program 110 - Regular Instruction Totals	\$89,917.35	\$82,787.33	\$69,838.03	\$83,369.00	\$83,369.00	\$0.00
	Level 7 - Adult Totals	\$89,917.35	\$82,787.33	\$69,838.03	\$83,369.00	\$83,369.00	\$0.00
	Sub-Function 10 - Classroom Instruction Totals	\$89,917.35	\$82,787.33	\$69,838.03	\$83,369.00	\$83,369.00	\$0.00
	Function 61 - Instruction Totals	\$89,917.35	\$82,787.33	\$69,838.03	\$83,369.00	\$83,369.00	\$0.00

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G/L Account	Account Description	2013 Actual Amount	2014 Actual Amount	2015 Actual Amount	2016 Adopted Budget	2017 City Council/Board Approval	Difference Vs FY16 AdoptedBudget
Fund 32 - School Grants Fund							
Locations 220 - Race To GED Grant	Totals	\$89,917.35	\$82,787.33	\$69,838.03	\$83,369.00	\$83,369.00	\$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							
32-230-61-10-8-180-71101	Compensation-Grant Prior Year Carryover	.00	.00	.00	3,750.00	.00	(3,750.00)
32-230-61-10-8-180-71120	Compensation-Instructional Salaries	.00	1,104.80	.00	5,000.00	.00	(5,000.00)
32-230-61-10-8-180-71151	Compensation-Instructional Asst	.00	.00	10,478.26	.00	14,598.00	14,598.00
32-230-61-10-8-180-72100	FICA	.00	38.60	801.60	383.00	1,117.00	734.00
32-230-61-10-8-180-72210	VRS Pension Contribution	.00	90.01	.00	.00	.00	.00
32-230-61-10-8-180-72400	VRS Group Life Insurance	.00	8.67	.00	.00	.00	.00
32-230-61-10-8-180-72750	VRS Retiree Health Care Credit	.00	7.82	.00	.00	.00	.00
32-230-61-10-8-180-72901	Benefits - Grant Prior Year Carryover	.00	.00	.00	375.00	.00	(375.00)
32-230-61-10-8-180-73275	Therapeutic Services -Sp Ed	11,125.95	.00	.00	5,813.00	.00	(5,813.00)
32-230-61-10-8-180-76435	Supplies - Instructional	2,457.53	1,651.92	2,686.69	4,898.00	386.00	(4,512.00)
32-230-61-10-8-180-76901	Non-Comp Exp - Grant Prior Year Carryover	6,161.27	3,636.07	.00	9,057.00	.00	(9,057.00)
Program 180 - Pre-K Non- Sp Ed	Totals	\$19,744.75	\$6,537.89	\$13,966.55	\$29,276.00	\$16,101.00	(\$13,175.00)
Level 8 - Pre-K	Totals	\$19,744.75	\$6,537.89	\$13,966.55	\$29,276.00	\$16,101.00	(\$13,175.00)
Sub-Function 10 - Classroom Instruction	Totals	\$19,744.75	\$6,537.89	\$13,966.55	\$29,276.00	\$16,101.00	(\$13,175.00)
Function 61 - Instruction	Totals	\$19,744.75	\$6,537.89	\$13,966.55	\$29,276.00	\$16,101.00	(\$13,175.00)
Locations 230 - Preschool Mini Grants	Totals	\$19,744.75	\$6,537.89	\$13,966.55	\$29,276.00	\$16,101.00	(\$13,175.00)
Locations 240 - Adult Basic Education Grant							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 7 - Adult							
Program 170 - Adult							
32-240-61-10-7-170-72100	FICA	.00	115.36	.00	.00	.00	.00
32-240-61-10-7-170-75821	ABE Allgy/CF	24,099.58	17,747.50	18,716.73	27,722.00	27,722.00	.00
32-240-61-10-7-170-75822	ABE Covington	10,681.93	12,027.48	10,125.15	38,192.00	10,634.00	(27,558.00)
32-240-61-10-7-170-75823	ABE Salem	37,713.91	26,316.75	24,814.68	10,634.00	28,408.00	17,774.00
32-240-61-10-7-170-75824	ABE Botetourt	36,243.53	36,730.53	25,324.73	9,000.00	38,192.00	29,192.00
32-240-61-10-7-170-75825	ABE Craig	6,885.33	4,029.89	5,705.61	156,056.00	9,000.00	(147,056.00)
32-240-61-10-7-170-75826	ABE Roanoke City	170,274.04	173,104.37	163,581.83	81,108.00	156,056.00	74,948.00
32-240-61-10-7-170-75827	ABE Roanoke Co	85,038.06	84,708.70	64,411.08	28,408.00	81,108.00	52,700.00
32-240-61-10-7-170-75828	ABE Region 5 GAE	40,760.91	38,962.98	38,491.79	41,311.00	41,311.00	.00
32-240-61-10-7-170-75829	ABE Region 5 Leadership	99,419.72	111,038.40	112,612.39	114,915.00	114,915.00	.00
Program 170 - Adult	Totals	\$511,117.01	\$504,781.96	\$463,783.99	\$507,346.00	\$507,346.00	\$0.00

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G/L Account	Account Description	2013 Actual Amount	2014 Actual Amount	2015 Actual Amount	2016 Adopted Budget	2017 City Council/Board Approval	Difference Vs FY16 Adopted Budget
Fund 32 - School Grants Fund							
Locations 240 - Adult Basic Education Grant							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 7 - Adult Totals		\$511,117.01	\$504,781.96	\$463,783.99	\$507,346.00	\$507,346.00	\$0.00
Sub-Function 10 - Classroom Instruction Totals		\$511,117.01	\$504,781.96	\$463,783.99	\$507,346.00	\$507,346.00	\$0.00
Function 61 - Instruction Totals		\$511,117.01	\$504,781.96	\$463,783.99	\$507,346.00	\$507,346.00	\$0.00
Locations 240 - Adult Basic Education Grant Totals		\$511,117.01	\$504,781.96	\$463,783.99	\$507,346.00	\$507,346.00	\$0.00
Locations 250 - ESEA Title I Grant							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 2 - Elementary							
Program 110 - Regular Instruction							
32-250-61-10-2-110-71101	Compensation-Grant Prior Year Carryover	.00	.00	6,904.49	10,000.00	.00	(10,000.00)
32-250-61-10-2-110-71120	Compensation-Instructional Salaries	172,265.30	201,103.50	196,151.30	202,388.00	202,318.00	(70.00)
32-250-61-10-2-110-71151	Compensation-Instructional Asst	42,375.68	27,777.00	33,577.26	36,462.00	28,977.00	(7,485.00)
32-250-61-10-2-110-72100	FICA	17,551.91	17,316.42	15,875.73	18,274.00	17,694.00	(580.00)
32-250-61-10-2-110-72210	VRS Pension Contribution	25,134.58	24,136.78	30,619.00	31,816.00	31,838.00	22.00
32-250-61-10-2-110-72220	VRS Hybrid Pension Contribution	.00	3,233.52	901.02	.00	.00	.00
32-250-61-10-2-110-72300	Group Health and Dental Insurance	34,014.27	42,022.61	37,971.18	41,390.00	31,666.00	(9,724.00)
32-250-61-10-2-110-72400	VRS Group Life Insurance	2,565.16	2,797.82	2,586.92	2,611.00	2,506.00	(105.00)
32-250-61-10-2-110-72510	Hybrid Disability Insurance	.00	53.50	30.21	.00	.00	.00
32-250-61-10-2-110-72750	VRS Retiree Health Care Credit	2,392.74	2,653.69	2,304.19	2,326.00	.00	(2,326.00)
32-250-61-10-2-110-72901	Benefits - Grant Prior Year Carryover	.00	.00	5,561.20	2,000.00	.00	(2,000.00)
32-250-61-10-2-110-73037	Contractual Services - Other	.00	.00	.00	.00	57,400.00	57,400.00
32-250-61-10-2-110-73255	Professional Development	.00	348.00	1,661.04	5,000.00	5,900.00	900.00
32-250-61-10-2-110-75530	Travel - Other	.00	36.96	101.22	5,000.00	5,450.00	450.00
32-250-61-10-2-110-76435	Supplies - Instructional	129,110.17	25,547.91	44,163.07	80,917.00	36,712.00	(44,205.00)
32-250-61-10-2-110-76901	Non-Comp Exp - Grant Prior Year Carryover	45,160.69	65,862.64	64,401.40	65,509.00	69,114.00	3,605.00
Program 110 - Regular Instruction Totals		\$470,570.50	\$412,890.35	\$442,809.23	\$503,693.00	\$489,575.00	(\$14,118.00)
Level 2 - Elementary Totals		\$470,570.50	\$412,890.35	\$442,809.23	\$503,693.00	\$489,575.00	(\$14,118.00)
Sub-Function 10 - Classroom Instruction Totals		\$470,570.50	\$412,890.35	\$442,809.23	\$503,693.00	\$489,575.00	(\$14,118.00)
Function 61 - Instruction Totals		\$470,570.50	\$412,890.35	\$442,809.23	\$503,693.00	\$489,575.00	(\$14,118.00)
Locations 250 - ESEA Title I Grant Totals		\$470,570.50	\$412,890.35	\$442,809.23	\$503,693.00	\$489,575.00	(\$14,118.00)

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Fund 32 - School Grants Fund							
Locations 270 - ESEA II A Teacher Qual Grant							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 2 - Elementary							
Program 110 - Regular Instruction							
32-270-61-10-2-110-71101	Compensation-Grant Prior Year Carryover	.00	.00	.00	15,487.00	.00	(15,487.00)
32-270-61-10-2-110-71120	Compensation-Instructional Salaries	92,921.01	89,666.33	92,921.00	28,528.00	45,443.00	16,915.00
32-270-61-10-2-110-72100	FICA	4,659.61	4,622.18	4,092.60	6,042.00	3,476.00	(2,566.00)
32-270-61-10-2-110-72210	VRS Pension Contribution	9,751.14	8,717.79	7,994.35	11,453.00	6,871.00	(4,582.00)
32-270-61-10-2-110-72300	Group Health and Dental Insurance	5,180.76	6,176.03	4,944.99	7,807.00	.00	(7,807.00)
32-270-61-10-2-110-72400	VRS Group Life Insurance	995.22	815.98	374.12	940.00	541.00	(399.00)
32-270-61-10-2-110-72750	VRS Retiree Health Care Credit	928.26	601.65	579.38	837.00	.00	(837.00)
32-270-61-10-2-110-73225	Professional Development - Conferences	3,618.16	.00	.00	55,300.00	12,014.00	(43,286.00)
32-270-61-10-2-110-75530	Travel - Other	.00	.00	.00	.00	5,582.00	5,582.00
32-270-61-10-2-110-76115	Supplies - Training	.00	.00	.00	.00	4,568.00	4,568.00
Program 110 - Regular Instruction Totals		\$118,054.16	\$110,599.96	\$110,906.44	\$126,394.00	\$78,495.00	(\$47,899.00)
Level 2 - Elementary Totals		\$118,054.16	\$110,599.96	\$110,906.44	\$126,394.00	\$78,495.00	(\$47,899.00)
Level 3 - Secondary							
Program 110 - Regular Instruction							
32-270-61-10-3-110-73225	Professional Development - Conferences	.00	.00	.00	.00	7,063.00	7,063.00
32-270-61-10-3-110-75530	Travel - Other	.00	.00	.00	.00	6,372.00	6,372.00
32-270-61-10-3-110-76115	Supplies - Training	.00	.00	.00	.00	118.00	118.00
Program 110 - Regular Instruction Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$13,553.00	\$13,553.00
Level 3 - Secondary Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$13,553.00	\$13,553.00
Level 4 - Middle							
Program 110 - Regular Instruction							
32-270-61-10-4-110-73225	Professional Development - Conferences	.00	.00	.00	.00	11,463.00	11,463.00
32-270-61-10-4-110-75530	Travel - Other	.00	.00	.00	.00	6,550.00	6,550.00
32-270-61-10-4-110-76115	Supplies - Training	.00	.00	.00	.00	118.00	118.00
Program 110 - Regular Instruction Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$18,131.00	\$18,131.00
Level 4 - Middle Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$18,131.00	\$18,131.00
Sub-Function 10 - Classroom Instruction Totals		\$118,054.16	\$110,599.96	\$110,906.44	\$126,394.00	\$110,179.00	(\$16,215.00)
Function 61 - Instruction Totals		\$118,054.16	\$110,599.96	\$110,906.44	\$126,394.00	\$110,179.00	(\$16,215.00)
Locations 270 - ESEA II A Teacher Qual Grant Totals		\$118,054.16	\$110,599.96	\$110,906.44	\$126,394.00	\$110,179.00	(\$16,215.00)

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Fund 32 - School Grants Fund							
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	.00	4,556.75	8,950.50	6,570.00	8,455.00	1,885.00
32-280-61-10-2-110-72100	FICA	226.92	348.59	684.72	507.00	647.00	140.00
32-280-61-10-2-110-76435	Supplies - Instructional	2,966.25	.00	.00	.00	.00	.00
Program 110 - Regular Instruction Totals		\$3,193.17	\$4,905.34	\$9,635.22	\$7,077.00	\$9,102.00	\$2,025.00
Level 2 - Elementary Totals		\$3,193.17	\$4,905.34	\$9,635.22	\$7,077.00	\$9,102.00	\$2,025.00
Sub-Function 10 - Classroom Instruction Totals		\$3,193.17	\$4,905.34	\$9,635.22	\$7,077.00	\$9,102.00	\$2,025.00
Function 61 - Instruction Totals		\$3,193.17	\$4,905.34	\$9,635.22	\$7,077.00	\$9,102.00	\$2,025.00
Locations 280 - ESEA III A Grant Totals		\$3,193.17	\$4,905.34	\$9,635.22	\$7,077.00	\$9,102.00	\$2,025.00
Locations 290 - PEP Grant							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 2 - Elementary							
Program 110 - Regular Instruction							
32-290-61-10-2-110-72100	FICA	598.20	.00	.00	.00	.00	.00
32-290-61-10-2-110-72300	Group Health and Dental Insurance	5,955.94	.00	.00	.00	.00	.00
32-290-61-10-2-110-73225	Professional Development - Conferences	645.00	.00	.00	.00	.00	.00
32-290-61-10-2-110-75530	Travel - Other	1,520.58	.00	.00	.00	.00	.00
32-290-61-10-2-110-75830	Indirect Costs	371.04	554.73	.00	.00	.00	.00
32-290-61-10-2-110-76045	Furniture and Equip < \$2000	745.30	2,753.38	36,785.00	.00	.00	.00
32-290-61-10-2-110-76435	Supplies - Instructional	1,211.90	1,089.53	5,285.40	.00	.00	.00
Program 110 - Regular Instruction Totals		\$11,047.96	\$4,397.64	\$42,070.40	\$0.00	\$0.00	\$0.00
Level 2 - Elementary Totals		\$11,047.96	\$4,397.64	\$42,070.40	\$0.00	\$0.00	\$0.00
Level 3 - Secondary							
Program 110 - Regular Instruction							
32-290-61-10-3-110-71101	Compensation-Grant Prior Year Carryover	44,729.69	17,183.31	7,119.88	8,000.00	.00	(8,000.00)
32-290-61-10-3-110-71184	Compensation-PEP Grant Coordinator	51,580.94	9,904.22	.00	.00	.00	.00
32-290-61-10-3-110-71520	Compensation-Substitutes	1,100.00	4,000.00	.00	.00	.00	.00
32-290-61-10-3-110-71655	Compensation - Stipends For PD	7,600.00	11,900.00	.00	.00	.00	.00
32-290-61-10-3-110-72100	FICA	3,314.85	758.42	.00	.00	.00	.00
32-290-61-10-3-110-72210	VRS Pension Contribution	4,988.88	2,078.73	.00	.00	.00	.00
32-290-61-10-3-110-72300	Group Health and Dental Insurance	.00	3,219.84	.00	.00	.00	.00
32-290-61-10-3-110-72400	VRS Group Life Insurance	509.13	212.13	.00	.00	.00	.00
32-290-61-10-3-110-72750	VRS Retiree Health Care Credit	474.93	197.91	.00	.00	.00	.00

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Fund 32 - School Grants Fund							
Locations 290 - PEP Grant							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 3 - Secondary							
Program 110 - Regular Instruction							
32-290-61-10-3-110-72901	Benefits - Grant Prior Year Carryover	.00	3,470.81	1,113.43	1,500.00	.00	(1,500.00)
32-290-61-10-3-110-73037	Contractual Services - Other	42,350.00	38,750.00	.00	.00	.00	.00
32-290-61-10-3-110-73225	Professional Development - Conferences	1,590.00	165.00	.00	.00	.00	.00
32-290-61-10-3-110-75530	Travel - Other	138.63	14,529.88	.00	.00	.00	.00
32-290-61-10-3-110-75830	Indirect Costs	199.00	261.44	.00	.00	.00	.00
32-290-61-10-3-110-76045	Furniture and Equip < \$2000	77,745.76	1,572.43	.00	.00	.00	.00
32-290-61-10-3-110-76901	Non-Comp Exp - Grant Prior Year Carryover	71,066.53	54,218.45	47,962.16	115,144.00	.00	(115,144.00)
Program 110 - Regular Instruction Totals		\$307,388.34	\$162,422.57	\$56,195.47	\$124,644.00	\$0.00	(\$124,644.00)
Level 3 - Secondary Totals		\$307,388.34	\$162,422.57	\$56,195.47	\$124,644.00	\$0.00	(\$124,644.00)
Level 4 - Middle							
Program 110 - Regular Instruction							
32-290-61-10-4-110-73037	Contractual Services - Other	(1,200.00)	.00	.00	.00	.00	.00
32-290-61-10-4-110-73225	Professional Development - Conferences	390.00	.00	.00	.00	.00	.00
32-290-61-10-4-110-75530	Travel - Other	18.00	.00	.00	.00	.00	.00
32-290-61-10-4-110-76045	Furniture and Equip < \$2000	4,461.50	.00	.00	.00	.00	.00
32-290-61-10-4-110-76435	Supplies - Instructional	68.85	.00	.00	.00	.00	.00
Program 110 - Regular Instruction Totals		\$3,738.35	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 4 - Middle Totals		\$3,738.35	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function 10 - Classroom Instruction Totals		\$322,174.65	\$166,820.21	\$98,265.87	\$124,644.00	\$0.00	(\$124,644.00)
Function 61 - Instruction Totals		\$322,174.65	\$166,820.21	\$98,265.87	\$124,644.00	\$0.00	(\$124,644.00)
Locations 290 - PEP Grant Totals		\$322,174.65	\$166,820.21	\$98,265.87	\$124,644.00	\$0.00	(\$124,644.00)
Locations 300 - Flow Thru Title VI B Grant							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 2 - Elementary							
Program 120 - Special Education							
32-300-61-10-2-120-71120	Compensation-Instructional Salaries	23,550.48	117,144.39	35,544.98	36,264.00	35,184.00	(1,080.00)
32-300-61-10-2-120-71151	Compensation-Instructional Asst	196,521.10	162,910.84	155,767.53	151,929.00	155,737.00	3,808.00
32-300-61-10-2-120-71200	Compensation-OT	113.86	5,001.76	.00	.00	.00	.00
32-300-61-10-2-120-72100	FICA	13,110.08	22,474.92	13,924.18	14,402.00	14,606.00	204.00
32-300-61-10-2-120-72210	VRS Pension Contribution	19,551.92	34,549.23	15,469.32	22,715.00	14,544.00	(8,171.00)
32-300-61-10-2-120-72220	VRS Hybrid Pension Contribution	.00	.00	5,984.61	.00	8,048.00	8,048.00

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G/L Account	Account Description	2013 Actual Amount	2014 Actual Amount	2015 Actual Amount	2016 Adopted Budget	2017 City Council/Board Approval	Difference Vs FY16 Adopted Budget
Fund 32 - School Grants Fund							
Locations 300 - Flow Thru Title VI B Grant							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 2 - Elementary							
Program 120 - Special Education							
32-300-61-10-2-120-72300	Group Health and Dental Insurance	101,212.24	73,356.32	59,606.38	71,391.00	49,877.00	(21,514.00)
32-300-61-10-2-120-72400	VRS Group Life Insurance	1,999.52	3,540.08	1,814.17	2,068.00	1,891.00	(177.00)
32-300-61-10-2-120-72510	Hybrid Disability Insurance	.00	.00	36.05	.00	178.00	178.00
32-300-61-10-2-120-72750	VRS Retiree Health Care Credit	1,851.13	3,144.09	1,573.84	1,849.00	1,640.00	(209.00)
32-300-61-10-2-120-73037	Contractual Services - Other	9,913.19	347.23	10,558.28	4,136.00	3,815.00	(321.00)
32-300-61-10-2-120-73275	Therapeutic Services -Sp Ed	98,906.42	.00	.00	.00	.00	.00
32-300-61-10-2-120-73280	Therapeutic Service - Sp Ed - Speech Therapy	36,315.11	.00	.00	.00	.00	.00
32-300-61-10-2-120-73305	Set Aside Funds	2,199.18	2,071.04	1,190.71	.00	5,373.00	5,373.00
32-300-61-10-2-120-76045	Furniture and Equip < \$2000	1,801.60	877.90	1,365.80	934.00	943.00	9.00
32-300-61-10-2-120-76435	Supplies - Instructional	1,046.34	515.94	2,561.23	1,041.00	5,863.00	4,822.00
Program 120 - Special Education Totals		\$508,092.17	\$425,933.74	\$305,397.08	\$306,729.00	\$297,699.00	(\$9,030.00)
Level 2 - Elementary Totals		\$508,092.17	\$425,933.74	\$305,397.08	\$306,729.00	\$297,699.00	(\$9,030.00)
Level 3 - Secondary							
Program 120 - Special Education							
32-300-61-10-3-120-71101	Compensation-Grant Prior Year Carryover	.00	73,240.54	.00	9,892.00	.00	(9,892.00)
32-300-61-10-3-120-71120	Compensation-Instructional Salaries	.00	435.00	14,412.52	12,350.00	12,350.00	.00
32-300-61-10-3-120-71151	Compensation-Instructional Asst	46,476.00	48,657.55	46,037.67	53,693.00	49,362.00	(4,331.00)
32-300-61-10-3-120-72100	FICA	5,153.64	2,751.62	4,480.33	5,058.00	4,722.00	(336.00)
32-300-61-10-3-120-72210	VRS Pension Contribution	6,026.07	2,665.94	6,026.62	6,874.00	7,237.00	363.00
32-300-61-10-3-120-72220	VRS Hybrid Pension Contribution	.00	.00	617.64	.00	.00	.00
32-300-61-10-3-120-72300	Group Health and Dental Insurance	.00	11,379.25	11,811.32	14,827.00	7,316.00	(7,511.00)
32-300-61-10-3-120-72400	VRS Group Life Insurance	622.29	227.07	545.29	626.00	588.00	(38.00)
32-300-61-10-3-120-72510	Hybrid Disability Insurance	.00	.00	11.49	.00	.00	.00
32-300-61-10-3-120-72750	VRS Retiree Health Care Credit	573.78	211.86	485.72	559.00	524.00	(35.00)
32-300-61-10-3-120-72901	Benefits - Grant Prior Year Carryover	.00	16,087.21	.00	19,738.00	.00	(19,738.00)
32-300-61-10-3-120-73037	Contractual Services - Other	1,312.50	7,972.28	5,764.18	4,136.00	3,815.00	(321.00)
32-300-61-10-3-120-73275	Therapeutic Services -Sp Ed	4,457.65	.00	.00	.00	.00	.00
32-300-61-10-3-120-76045	Furniture and Equip < \$2000	117.60	5.00	.00	962.00	944.00	(18.00)
32-300-61-10-3-120-76435	Supplies - Instructional	.00	.00	369.25	1,073.00	5,863.00	4,790.00
32-300-61-10-3-120-76901	Non-Comp Exp - Grant Prior Year Carryover	.00	13,876.20	.00	34,924.00	.00	(34,924.00)
Program 120 - Special Education Totals		\$64,739.53	\$177,509.52	\$90,562.03	\$164,712.00	\$92,721.00	(\$71,991.00)

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G/L Account	Account Description	2013 Actual Amount	2014 Actual Amount	2015 Actual Amount	2016 Adopted Budget	2017 City Council/Board Approval	Difference Vs FY16 Adopted Budget
Fund 32 - School Grants Fund							
Locations 300 - Flow Thru Title VI B Grant							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 3 - Secondary Totals		\$64,739.53	\$177,509.52	\$90,562.03	\$164,712.00	\$92,721.00	(\$71,991.00)
Level 4 - Middle							
Program 120 - Special Education							
32-300-61-10-4-120-71120	Compensation-Instructional Salaries	.00	10,779.50	153,024.00	166,964.00	169,450.00	2,486.00
32-300-61-10-4-120-71151	Compensation-Instructional Asst	52,732.99	51,922.01	58,603.28	55,561.00	57,720.00	2,159.00
32-300-61-10-4-120-72100	FICA	4,994.83	4,671.95	15,251.59	17,084.00	17,380.00	296.00
32-300-61-10-4-120-72210	VRS Pension Contribution	4,930.38	5,009.18	28,101.21	28,116.00	29,442.00	1,326.00
32-300-61-10-4-120-72300	Group Health and Dental Insurance	.00	18,905.25	30,628.16	32,047.00	35,019.00	2,972.00
32-300-61-10-4-120-72400	VRS Group Life Insurance	509.10	499.02	2,306.31	2,560.00	2,390.00	(170.00)
32-300-61-10-4-120-72750	VRS Retiree Health Care Credit	469.50	345.85	2,054.23	2,288.00	2,129.00	(159.00)
32-300-61-10-4-120-73037	Contractual Services - Other	9,044.50	4,691.47	3,456.16	4,136.00	3,855.00	(281.00)
32-300-61-10-4-120-73275	Therapeutic Services -Sp Ed	4,918.41	.00	.00	.00	.00	.00
32-300-61-10-4-120-76045	Furniture and Equip < \$2000	2,406.42	67.95	.00	934.00	943.00	9.00
32-300-61-10-4-120-76435	Supplies - Instructional	230.00	380.41	3,971.67	1,041.00	5,863.00	4,822.00
Program 120 - Special Education Totals		\$80,236.13	\$97,272.59	\$297,396.61	\$310,731.00	\$324,191.00	\$13,460.00
Level 4 - Middle Totals		\$80,236.13	\$97,272.59	\$297,396.61	\$310,731.00	\$324,191.00	\$13,460.00
Sub-Function 10 - Classroom Instruction Totals		\$653,067.83	\$700,715.85	\$693,355.72	\$782,172.00	\$714,611.00	(\$67,561.00)
Function 61 - Instruction Totals		\$653,067.83	\$700,715.85	\$693,355.72	\$782,172.00	\$714,611.00	(\$67,561.00)
Locations 300 - Flow Thru Title VI B Grant Totals		\$653,067.83	\$700,715.85	\$693,355.72	\$782,172.00	\$714,611.00	(\$67,561.00)
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	11,960.99	.00	.00	.00	3,000.00	3,000.00
32-310-61-10-3-130-72100	FICA	4.55	.00	.00	.00	226.00	226.00
32-310-61-10-3-130-73037	Contractual Services - Other	8,754.60	16,446.05	10,581.97	11,743.00	7,125.00	(4,618.00)
32-310-61-10-3-130-75530	Travel - Other	.00	.00	.00	.00	9,000.00	9,000.00
32-310-61-10-3-130-76435	Supplies - Instructional	25,372.77	27,925.83	34,005.34	36,064.00	26,701.00	(9,363.00)
Program 130 - Vocational Totals		\$46,092.91	\$44,371.88	\$44,587.31	\$47,807.00	\$46,052.00	(\$1,755.00)
Level 3 - Secondary Totals		\$46,092.91	\$44,371.88	\$44,587.31	\$47,807.00	\$46,052.00	(\$1,755.00)
Level 4 - Middle							
Program 130 - Vocational							
32-310-61-10-4-130-76435	Supplies - Instructional	238.00	.00	.00	.00	.00	.00
Program 130 - Vocational Totals		\$238.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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Fund 32 - School Grants Fund							
Locations 310 - Perkins Vocational Ed Grant							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 4 - Middle Totals		\$238.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function 10 - Classroom Instruction Totals		\$46,330.91	\$44,371.88	\$44,587.31	\$47,807.00	\$46,052.00	(\$1,755.00)
Function 61 - Instruction Totals		\$46,330.91	\$44,371.88	\$44,587.31	\$47,807.00	\$46,052.00	(\$1,755.00)
Locations 310 - Perkins Vocational Ed Grant Totals		\$46,330.91	\$44,371.88	\$44,587.31	\$47,807.00	\$46,052.00	(\$1,755.00)
Locations 330 - Strategic Comp Grants Initiative							
Function 61 - Instruction							
Sub-Function 31 - Instr. Sup. - Improve. of Instr.							
Level 2 - Elementary							
Program 110 - Regular Instruction							
32-330-61-31-2-110-71661	Bonus Payments To Teachers - Carver	.00	96,939.52	.00	.00	.00	.00
32-330-61-31-2-110-71662	Bonus Payments To Teachers - West	.00	82,497.36	.00	.00	.00	.00
32-330-61-31-2-110-71663	Bonus Payments To Teachers - South	.00	81,475.51	.00	.00	.00	.00
32-330-61-31-2-110-71664	Bonus Payments To Teachers - East	.00	91,762.13	.00	.00	.00	.00
32-330-61-31-2-110-72101	FICA - Carver	.00	7,415.87	.00	.00	.00	.00
32-330-61-31-2-110-72102	FICA - West	.00	6,311.05	.00	.00	.00	.00
32-330-61-31-2-110-72103	FICA - South	.00	6,232.88	.00	.00	.00	.00
32-330-61-31-2-110-72104	FICA - East	.00	7,019.80	.00	.00	.00	.00
Program 110 - Regular Instruction Totals		\$0.00	\$379,654.12	\$0.00	\$0.00	\$0.00	\$0.00
Level 2 - Elementary Totals		\$0.00	\$379,654.12	\$0.00	\$0.00	\$0.00	\$0.00
Level 3 - Secondary							
Program 110 - Regular Instruction							
32-330-61-31-3-110-71665	Bonus Payments To Teachers	.00	238,704.20	.00	.00	.00	.00
32-330-61-31-3-110-72100	FICA	.00	18,260.87	.00	.00	.00	.00
Program 110 - Regular Instruction Totals		\$0.00	\$256,965.07	\$0.00	\$0.00	\$0.00	\$0.00
Level 3 - Secondary Totals		\$0.00	\$256,965.07	\$0.00	\$0.00	\$0.00	\$0.00
Level 4 - Middle							
Program 110 - Regular Instruction							
32-330-61-31-4-110-71665	Bonus Payments To Teachers	.00	168,605.27	.00	.00	.00	.00
32-330-61-31-4-110-72100	FICA	.00	12,898.30	.00	.00	.00	.00
Program 110 - Regular Instruction Totals		\$0.00	\$181,503.57	\$0.00	\$0.00	\$0.00	\$0.00
Level 4 - Middle Totals		\$0.00	\$181,503.57	\$0.00	\$0.00	\$0.00	\$0.00
Level 9 - District Wide							
Program 110 - Regular Instruction							
32-330-61-31-9-110-71520	Compensation-Substitutes	.00	1,430.00	.00	.00	.00	.00

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Fund 32 - School Grants Fund							
Locations 330 - Strategic Comp Grants Initiative							
Function 61 - Instruction							
Sub-Function 31 - Instr. Sup. - Improve. of Instr.							
Level 9 - District Wide							
Program 110 - Regular Instruction							
32-330-61-31-9-110-71620	Compensation-Extracurricular Supplements	.00	4,500.00	.00	.00	.00	.00
32-330-61-31-9-110-72100	FICA	.00	453.65	.00	.00	.00	.00
32-330-61-31-9-110-73255	Professional Development	.00	23,285.22	.00	.00	.00	.00
32-330-61-31-9-110-76435	Supplies - Instructional	.00	2,208.19	.00	.00	.00	.00
	Program 110 - Regular Instruction Totals	\$0.00	\$31,877.06	\$0.00	\$0.00	\$0.00	\$0.00
	Level 9 - District Wide Totals	\$0.00	\$31,877.06	\$0.00	\$0.00	\$0.00	\$0.00
	Sub-Function 31 - Instr. Sup. - Improve. of Instr. Totals	\$0.00	\$849,999.82	\$0.00	\$0.00	\$0.00	\$0.00
	Function 61 - Instruction Totals	\$0.00	\$849,999.82	\$0.00	\$0.00	\$0.00	\$0.00
	Locations 330 - Strategic Comp Grants Initiative Totals	\$0.00	\$849,999.82	\$0.00	\$0.00	\$0.00	\$0.00
Locations 340 - School Security Grant							
Function 64 - Operation & Maintenance							
Sub-Function 64 - Operation & Maintenance							
Level 2 - Elementary							
Program 460 - Security Services							
32-340-64-64-2-460-73181	Repair/Maint - Other Contracted - Carver	.00	2,000.00	.00	.00	.00	.00
32-340-64-64-2-460-73182	Repair/Maint - Other Contracted - West	.00	2,000.00	.00	.00	.00	.00
32-340-64-64-2-460-73183	Repair/Maint - Other Contracted - East	.00	2,000.00	.00	.00	.00	.00
	Program 460 - Security Services Totals	\$0.00	\$6,000.00	\$0.00	\$0.00	\$0.00	\$0.00
	Level 2 - Elementary Totals	\$0.00	\$6,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 3 - Secondary							
Program 460 - Security Services							
32-340-64-64-3-460-73180	Repair/Maint - Other Contracted	.00	2,000.00	.00	.00	.00	.00
	Program 460 - Security Services Totals	\$0.00	\$2,000.00	\$0.00	\$0.00	\$0.00	\$0.00
	Level 3 - Secondary Totals	\$0.00	\$2,000.00	\$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	63,582.00	.00	.00	.00	.00
	Program 460 - Security Services Totals	\$0.00	\$63,582.00	\$0.00	\$0.00	\$0.00	\$0.00
	Level 4 - Middle Totals	\$0.00	\$63,582.00	\$0.00	\$0.00	\$0.00	\$0.00
	Sub-Function 64 - Operation & Maintenance Totals	\$0.00	\$71,582.00	\$0.00	\$0.00	\$0.00	\$0.00
	Function 64 - Operation & Maintenance Totals	\$0.00	\$71,582.00	\$0.00	\$0.00	\$0.00	\$0.00
	Locations 340 - School Security Grant Totals	\$0.00	\$71,582.00	\$0.00	\$0.00	\$0.00	\$0.00

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Fund 32 - School Grants Fund							
Locations 350 - Early Childhood Spec Ed Suppl							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 2 - Elementary							
Program 120 - Special Education							
32-350-61-10-2-120-73225	Professional Development - Conferences	.00	.00	1,500.00	.00	.00	.00
Program 120 - Special Education Totals		\$0.00	\$0.00	\$1,500.00	\$0.00	\$0.00	\$0.00
Level 2 - Elementary Totals		\$0.00	\$0.00	\$1,500.00	\$0.00	\$0.00	\$0.00
Sub-Function 10 - Classroom Instruction Totals		\$0.00	\$0.00	\$1,500.00	\$0.00	\$0.00	\$0.00
Function 61 - Instruction Totals		\$0.00	\$0.00	\$1,500.00	\$0.00	\$0.00	\$0.00
Locations 350 - Early Childhood Spec Ed Suppl Totals		\$0.00	\$0.00	\$1,500.00	\$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							
32-380-61-10-7-110-71120	Compensation-Instructional Salaries	.00	.00	.00	.00	12,000.00	12,000.00
32-380-61-10-7-110-72100	FICA	.00	.00	.00	.00	918.00	918.00
32-380-61-10-7-110-73037	Contractual Services - Other	.00	.00	.00	.00	18,577.00	18,577.00
32-380-61-10-7-110-76435	Supplies - Instructional	.00	.00	.00	.00	3,505.00	3,505.00
Program 110 - Regular Instruction Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$35,000.00	\$35,000.00
Level 7 - Adult Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$35,000.00	\$35,000.00
Sub-Function 10 - Classroom Instruction Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$35,000.00	\$35,000.00
Function 61 - Instruction Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$35,000.00	\$35,000.00
Locations 380 - Plugged In Virginia Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$35,000.00	\$35,000.00
Locations 400 - VA Preschool Initiative Grants							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 8 - Pre-K							
Program 180 - Pre-K Non- Sp Ed							
32-400-61-10-8-180-71120	Compensation-Instructional Salaries	.00	.00	.00	.00	52,000.00	52,000.00
32-400-61-10-8-180-72100	FICA	.00	.00	.00	.00	3,978.00	3,978.00
32-400-61-10-8-180-72210	VRS Pension Contribution	.00	.00	.00	.00	7,623.00	7,623.00
32-400-61-10-8-180-72300	Group Health and Dental Insurance	.00	.00	.00	.00	3,112.00	3,112.00
32-400-61-10-8-180-72400	VRS Group Life Insurance	.00	.00	.00	.00	614.00	614.00
32-400-61-10-8-180-72750	VRS Retiree Health Care Credit	.00	.00	.00	.00	577.00	577.00
32-400-61-10-8-180-76435	Supplies - Instructional	.00	.00	.00	.00	1,000.00	1,000.00
Program 180 - Pre-K Non- Sp Ed Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$68,904.00	\$68,904.00

Grant Fund Budget FY 17

Budget Year 2017

G/L Account	Account Description	2013 Actual Amount	2014 Actual Amount	2015 Actual Amount	2016 Adopted Budget	2017 City Council/Board Approval	Difference Vs FY16 AdoptedBudget
Fund	32 - School Grants Fund						
Locations	400 - VA Preschool Initiative Grants						
Function	61 - Instruction						
Sub-Function	10 - Classroom Instruction						
	Level 8 - Pre-K Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$68,904.00	\$68,904.00
	Sub-Function 10 - Classroom Instruction Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$68,904.00	\$68,904.00
	Function 61 - Instruction Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$68,904.00	\$68,904.00
Locations	400 - VA Preschool Initiative Grants Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$68,904.00	\$68,904.00
Fund	32 - School Grants Fund Totals	\$2,250,426.47	\$2,974,412.20	\$1,958,909.65	\$2,232,128.00	\$2,089,190.00	(\$142,938.00)
	Net Grand Totals	\$2,250,426.47	\$2,974,412.20	\$1,958,909.65	\$2,232,128.00	\$2,089,190.00	(\$142,938.00)



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Cafeteria Fund

Back of Tab

The **Cafeteria Fund** accounts for all of the cafeteria operations within the school division, including the preparation and serving of school breakfast and lunch. The majority of funding comes from the sales of breakfasts and lunches to students and staff, in addition to federal reimbursements for students qualifying for free and reduced lunches. The Cafeteria Fund revenue has a decrease of \$91,525 factoring in both a projected decrease in participation that coincides with our projected decrease in enrollment and another required increase in lunch prices. The Healthy Hunger Free Kids Act of 2010 requires that school lunch prices be evaluated annually until the price charged for a full pay student reaches the difference in what the federal lunch program reimburses for a free lunch and what they reimburse for a full pay lunch. In FY17, to comply with this federal mandate, we expect to be required to increase student lunches by 10 cents per meal.

Salem City Schools
Cafeteria Fund Revenues and Expenditures
FY 2016-17

	Actuals 2012-13	Actuals 2013-14	Actuals 2014-15	Budget 2015-16	Budget 2016-17	Increase (Decrease)
<u>Revenues:</u>						
Pupil, Adult & Other Sales	\$ 867,703	\$ 832,643	\$ 759,141	\$ 919,511	\$ 848,857	\$ (70,654)
Rebates & Refunds	9,316	10,104	6,930	10,500	10,500	-
State Reimbursement	28,076	25,893	24,581	35,254	35,254	-
Federal Reimbursement	744,089	784,413	795,360	700,022	684,151	(15,871)
Interest Income	1,933	2,782	2,694	1,500	1,500	-
Other Income	(167)	(10)	134,276	20,000	15,000	(5,000)
Total Revenues	1,650,951	1,655,825	1,722,983	1,686,787	1,595,262	(91,525)
<u>Expenditures:</u>						
Salaries & Related Costs	713,413	720,364	882,003	868,344	827,499	(40,845)
Purchased Services	59,440	43,384	158,668	175,652	135,924	(39,728)
Food Products	759,731	842,046	716,682	565,998	543,228	(22,770)
Materials and Supplies	61,117	9,705	114,380	76,793	88,611	11,818
Equipment	22,830	-	-	-	-	-
Total Expenditures	\$ 1,616,531	\$ 1,615,499	\$ 1,871,733	\$ 1,686,787	\$ 1,595,262	\$ (91,525)
Beginning Balance	432,733	467,153	507,478			
Ending Balance	\$ 467,153	\$ 507,478	\$ 358,728			

<u>Meal Prices:</u>	<u>FY 12-13</u>	<u>FY 13-14</u>	<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY16-17</u>
Elementary Breakfast	1.25	1.25	1.25	1.25	1.25
Elementary Lunch*	2.05	2.10	2.15	2.20	2.30
Middle/High Breakfast	1.25	1.25	1.25	1.25	1.25
Middle/High Lunch*	2.20	2.30	2.35	2.40	2.50
Reduced Breakfast (set by Fed. Gov't)	0.30	0.30	0.30	0.30	0.30
Reduced Lunch (set by Fed. Gov't)	0.40	0.40	0.40	0.40	0.40
Adult Breakfast	1.50	1.50	1.50	1.50	1.55
Adult Lunch	2.80	2.85	3.00	3.00	3.25
Milk	0.40	0.40	0.40	0.40	0.40

* Federally mandated rate increases.

Cafeteria Fund Budget FY 17

Budget Year 2017

G/L Account	Account Description	2013 Actual Amount	2014 Actual Amount	2015 Actual Amount	2016 Adopted Budget	2017 City Council/Board Approval	Difference Vs 2016 Adopted Budget
Fund 33 - School Cafeteria Fund							
REVENUE							
Locations 111 - Salem High School							
Function 65 - Food Services							
Sub-Function 65 - Food Services							
Level 9 - District Wide							
Program 510 - School Food Services							
33-111-65-65-9-510-61118	State School Lunch Program	4,978.33	4,890.75	4,474.15	6,300.00	6,300.00	.00
33-111-65-65-9-510-61351	State School Breakfast Incentive Grant	2,652.93	2,929.50	2,551.32	2,415.00	2,415.00	.00
33-111-65-65-9-510-62360	Natl School Lunch Program 10.555	130,682.10	132,945.37	106,715.84	221,894.00	215,744.00	(6,150.00)
33-111-65-65-9-510-62390	School Breakfast Program 10.553	.00	.00	22,064.52	.00	.00	.00
33-111-65-65-9-510-62395	Federal Aid - Commodities	27,114.79	32,095.37	30,161.17	.00	.00	.00
33-111-65-65-9-510-63030	Sale of Breakfasts	7,611.80	9,129.30	6,114.14	9,989.00	11,459.00	1,470.00
33-111-65-65-9-510-63035	Sale of Lunches	161,669.97	109,333.98	92,576.23	149,582.00	129,828.00	(19,754.00)
33-111-65-65-9-510-63038	Sale - A La Carte & Adult	124,848.18	160,436.32	154,907.33	129,597.00	124,276.00	(5,321.00)
33-111-65-65-9-510-63040	Rebate Income	2,376.44	3,113.24	1,197.19	3,000.00	3,000.00	.00
33-111-65-65-9-510-63045	Catering/Special Events	18,948.33	18,845.90	22,162.53	20,000.00	15,000.00	(5,000.00)
33-111-65-65-9-510-63050	Miscellaneous Income	.00	.00	22,344.69	.00	.00	.00
33-111-65-65-9-510-63801	Interest Income	322.23	463.69	449.07	250.00	250.00	.00
Program 510 - School Food Services Totals		\$481,205.10	\$474,183.42	\$465,718.18	\$543,027.00	\$508,272.00	(\$34,755.00)
Level 9 - District Wide Totals		\$481,205.10	\$474,183.42	\$465,718.18	\$543,027.00	\$508,272.00	(\$34,755.00)
Sub-Function 65 - Food Services Totals		\$481,205.10	\$474,183.42	\$465,718.18	\$543,027.00	\$508,272.00	(\$34,755.00)
Function 65 - Food Services Totals		\$481,205.10	\$474,183.42	\$465,718.18	\$543,027.00	\$508,272.00	(\$34,755.00)
Locations 111 - Salem High School Totals		\$481,205.10	\$474,183.42	\$465,718.18	\$543,027.00	\$508,272.00	(\$34,755.00)
Locations 112 - Andrew Lewis Middle School							
Function 65 - Food Services							
Sub-Function 65 - Food Services							
Level 9 - District Wide							
Program 510 - School Food Services							
33-112-65-65-9-510-61118	State School Lunch Program	4,978.33	4,210.59	4,218.95	6,300.00	6,300.00	.00
33-112-65-65-9-510-61351	State School Breakfast Incentive Grant	2,040.71	1,831.00	1,594.50	2,415.00	2,415.00	.00
33-112-65-65-9-510-62360	Natl School Lunch Program 10.555	141,689.86	144,357.31	128,187.58	166,413.00	164,791.00	(1,622.00)
33-112-65-65-9-510-62390	School Breakfast Program 10.553	.00	.00	24,073.81	.00	.00	.00
33-112-65-65-9-510-62395	Federal Aid - Commodities	21,798.37	28,121.69	25,122.57	.00	.00	.00
33-112-65-65-9-510-63030	Sale of Breakfasts	5,620.15	5,022.30	3,819.13	7,561.00	8,830.00	1,269.00
33-112-65-65-9-510-63035	Sale of Lunches	131,040.38	105,689.12	84,250.02	113,214.00	100,037.00	(13,177.00)
33-112-65-65-9-510-63038	Sale - A La Carte & Adult	94,808.02	126,113.82	107,055.12	98,088.00	95,759.00	(2,329.00)
33-112-65-65-9-510-63040	Rebate Income	2,037.52	2,111.49	1,848.46	3,000.00	3,000.00	.00
33-112-65-65-9-510-63045	Catering/Special Events	2,116.90	1,370.68	655.78	.00	.00	.00

Cafeteria Fund Budget FY 17

Budget Year 2017

G/L Account	Account Description	2013 Actual Amount	2014 Actual Amount	2015 Actual Amount	2016 Adopted Budget	2017 City Council/Board Approval	Difference Vs 2016 Adopted Budget
Fund 33 - School Cafeteria Fund							
REVENUE							
Locations 112 - Andrew Lewis Middle School							
Function 65 - Food Services							
Sub-Function 65 - Food Services							
Level 9 - District Wide							
Program 510 - School Food Services							
33-112-65-65-9-510-63050	Miscellaneous Income	.10	.00	22,547.88	.00	.00	.00
33-112-65-65-9-510-63801	Interest Income	322.23	463.69	449.07	250.00	250.00	.00
Program 510 - School Food Services Totals		\$406,452.57	\$419,291.69	\$403,822.87	\$397,241.00	\$381,382.00	(\$15,859.00)
Level 9 - District Wide Totals		\$406,452.57	\$419,291.69	\$403,822.87	\$397,241.00	\$381,382.00	(\$15,859.00)
Sub-Function 65 - Food Services Totals		\$406,452.57	\$419,291.69	\$403,822.87	\$397,241.00	\$381,382.00	(\$15,859.00)
Function 65 - Food Services Totals		\$406,452.57	\$419,291.69	\$403,822.87	\$397,241.00	\$381,382.00	(\$15,859.00)
Locations 112 - Andrew Lewis Middle School Totals		\$406,452.57	\$419,291.69	\$403,822.87	\$397,241.00	\$381,382.00	(\$15,859.00)
Locations 113 - Carver Elementary							
Function 65 - Food Services							
Sub-Function 65 - Food Services							
Level 9 - District Wide							
Program 510 - School Food Services							
33-113-65-65-9-510-61118	State School Lunch Program	2,489.16	2,588.28	2,563.92	3,250.00	3,250.00	.00
33-113-65-65-9-510-61351	State School Breakfast Incentive Grant	918.30	732.40	637.80	1,206.00	1,206.00	.00
33-113-65-65-9-510-62360	Natl School Lunch Program 10.555	130,700.42	131,819.93	108,959.58	82,442.00	76,091.00	(6,351.00)
33-113-65-65-9-510-62390	School Breakfast Program 10.553	.00	.00	40,155.55	.00	.00	.00
33-113-65-65-9-510-62395	Federal Aid - Commodities	12,550.53	15,960.96	15,884.88	.00	.00	.00
33-113-65-65-9-510-63030	Sale of Breakfasts	4,521.30	5,339.65	4,922.99	3,751.00	4,095.00	344.00
33-113-65-65-9-510-63035	Sale of Lunches	49,612.19	40,608.39	38,157.22	56,171.00	46,391.00	(9,780.00)
33-113-65-65-9-510-63038	Sale - A La Carte & Adult	10,447.61	15,649.78	12,837.28	48,666.00	44,407.00	(4,259.00)
33-113-65-65-9-510-63040	Rebate Income	1,252.70	1,314.08	1,047.51	1,000.00	1,000.00	.00
33-113-65-65-9-510-63050	Miscellaneous Income	(167.10)	(9.66)	22,397.06	.00	.00	.00
33-113-65-65-9-510-63801	Interest Income	322.23	463.69	449.07	250.00	250.00	.00
Program 510 - School Food Services Totals		\$212,647.34	\$214,467.50	\$248,012.86	\$196,736.00	\$176,690.00	(\$20,046.00)
Level 9 - District Wide Totals		\$212,647.34	\$214,467.50	\$248,012.86	\$196,736.00	\$176,690.00	(\$20,046.00)
Sub-Function 65 - Food Services Totals		\$212,647.34	\$214,467.50	\$248,012.86	\$196,736.00	\$176,690.00	(\$20,046.00)
Function 65 - Food Services Totals		\$212,647.34	\$214,467.50	\$248,012.86	\$196,736.00	\$176,690.00	(\$20,046.00)
Locations 113 - Carver Elementary Totals		\$212,647.34	\$214,467.50	\$248,012.86	\$196,736.00	\$176,690.00	(\$20,046.00)

Cafeteria Fund Budget FY 17

Budget Year 2017

G/L Account	Account Description	2013 Actual Amount	2014 Actual Amount	2015 Actual Amount	2016 Adopted Budget	2017 City Council/Board Approval	Difference Vs 2016 Adopted Budget
Fund 33 - School Cafeteria Fund							
REVENUE							
Locations 114 - West Salem Elementary							
Function 65 - Food Services							
Sub-Function 65 - Food Services							
Level 9 - District Wide							
Program 510 - School Food Services							
33-114-65-65-9-510-61118	State School Lunch Program	2,489.16	2,216.64	2,026.00	3,250.00	3,250.00	.00
33-114-65-65-9-510-61351	State School Breakfast Incentive Grant	836.70	585.90	510.20	1,206.00	1,206.00	.00
33-114-65-65-9-510-62360	Natl School Lunch Program 10.555	71,233.25	67,908.93	54,618.82	77,121.00	84,553.00	7,432.00
33-114-65-65-9-510-62390	School Breakfast Program 10.553	.00	.00	13,662.08	.00	.00	.00
33-114-65-65-9-510-62395	Federal Aid - Commodities	10,120.18	11,400.69	10,643.54	.00	.00	.00
33-114-65-65-9-510-63030	Sale of Breakfasts	5,267.55	5,811.30	4,361.38	3,518.00	4,531.00	1,013.00
33-114-65-65-9-510-63035	Sale of Lunches	66,142.72	50,548.98	50,508.45	52,684.00	51,337.00	(1,347.00)
33-114-65-65-9-510-63038	Sale - A La Carte & Adult	16,760.24	20,243.33	22,974.79	45,645.00	49,142.00	3,497.00
33-114-65-65-9-510-63040	Rebate Income	1,154.97	1,106.31	811.15	1,000.00	1,000.00	.00
33-114-65-65-9-510-63050	Miscellaneous Income	.00	.00	22,328.94	.00	.00	.00
33-114-65-65-9-510-63801	Interest Income	322.23	463.69	449.07	250.00	250.00	.00
Program 510 - School Food Services Totals		\$174,327.00	\$160,285.77	\$182,894.42	\$184,674.00	\$195,269.00	\$10,595.00
Level 9 - District Wide Totals		\$174,327.00	\$160,285.77	\$182,894.42	\$184,674.00	\$195,269.00	\$10,595.00
Sub-Function 65 - Food Services Totals		\$174,327.00	\$160,285.77	\$182,894.42	\$184,674.00	\$195,269.00	\$10,595.00
Function 65 - Food Services Totals		\$174,327.00	\$160,285.77	\$182,894.42	\$184,674.00	\$195,269.00	\$10,595.00
Locations 114 - West Salem Elementary Totals		\$174,327.00	\$160,285.77	\$182,894.42	\$184,674.00	\$195,269.00	\$10,595.00
Locations 115 - South Salem Elementary							
Function 65 - Food Services							
Sub-Function 65 - Food Services							
Level 9 - District Wide							
Program 510 - School Food Services							
33-115-65-65-9-510-61118	State School Lunch Program	2,489.16	2,315.62	2,394.69	3,250.00	3,250.00	.00
33-115-65-65-9-510-61351	State School Breakfast Incentive Grant	836.70	585.90	510.20	1,206.00	1,206.00	.00
33-115-65-65-9-510-62360	Natl School Lunch Program 10.555	66,880.94	75,926.91	56,450.22	75,981.00	71,580.00	(4,401.00)
33-115-65-65-9-510-62390	School Breakfast Program 10.553	.00	.00	12,106.36	.00	.00	.00
33-115-65-65-9-510-62395	Federal Aid - Commodities	9,199.30	12,958.78	10,836.04	.00	.00	.00
33-115-65-65-9-510-63030	Sale of Breakfasts	6,097.75	8,137.15	7,072.78	3,468.00	3,862.00	394.00
33-115-65-65-9-510-63035	Sale of Lunches	73,206.39	58,813.60	61,359.20	51,936.00	43,752.00	(8,184.00)
33-115-65-65-9-510-63038	Sale - A La Carte & Adult	20,817.03	26,018.54	29,009.64	44,998.00	41,881.00	(3,117.00)
33-115-65-65-9-510-63040	Rebate Income	1,280.20	1,269.09	863.24	1,500.00	1,500.00	.00
33-115-65-65-9-510-63045	Catering/Special Events	.00	1,757.71	.00	.00	.00	.00
33-115-65-65-9-510-63050	Miscellaneous Income	.00	.00	22,328.94	.00	.00	.00

Cafeteria Fund Budget FY 17

Budget Year 2017

G/L Account	Account Description	2013 Actual Amount	2014 Actual Amount	2015 Actual Amount	2016 Adopted Budget	2017 City Council/Board Approval	Difference Vs 2016 Adopted Budget
Fund 33 - School Cafeteria Fund							
REVENUE							
Locations 115 - South Salem Elementary							
Function 65 - Food Services							
Sub-Function 65 - Food Services							
Level 9 - District Wide							
Program 510 - School Food Services							
33-115-65-65-9-510-63801	Interest Income	322.23	463.69	449.07	250.00	250.00	.00
Program 510 - School Food Services Totals		\$181,129.70	\$188,246.99	\$203,380.38	\$182,589.00	\$167,281.00	(\$15,308.00)
Level 9 - District Wide Totals		\$181,129.70	\$188,246.99	\$203,380.38	\$182,589.00	\$167,281.00	(\$15,308.00)
Sub-Function 65 - Food Services Totals		\$181,129.70	\$188,246.99	\$203,380.38	\$182,589.00	\$167,281.00	(\$15,308.00)
Function 65 - Food Services Totals		\$181,129.70	\$188,246.99	\$203,380.38	\$182,589.00	\$167,281.00	(\$15,308.00)
Locations 115 - South Salem Elementary Totals		\$181,129.70	\$188,246.99	\$203,380.38	\$182,589.00	\$167,281.00	(\$15,308.00)
Locations 116 - East Salem Elementary							
Function 65 - Food Services							
Sub-Function 65 - Food Services							
Level 9 - District Wide							
Program 510 - School Food Services							
33-116-65-65-9-510-61118	State School Lunch Program	2,489.16	2,347.16	2,525.16	3,250.00	3,250.00	.00
33-116-65-65-9-510-61351	State School Breakfast Incentive Grant	877.54	659.10	574.00	1,206.00	1,206.00	.00
33-116-65-65-9-510-62360	Natl School Lunch Program 10.555	111,321.75	117,996.41	94,895.88	76,171.00	71,392.00	(4,779.00)
33-116-65-65-9-510-62390	School Breakfast Program 10.553	.00	.00	28,016.31	.00	.00	.00
33-116-65-65-9-510-62395	Federal Aid - Commodities	10,797.63	12,920.78	12,805.09	.00	.00	.00
33-116-65-65-9-510-63030	Sale of Breakfasts	5,019.00	6,553.50	4,171.06	3,477.00	3,852.00	375.00
33-116-65-65-9-510-63035	Sale of Lunches	52,892.67	45,880.47	39,740.36	52,061.00	43,642.00	(8,419.00)
33-116-65-65-9-510-63038	Sale - A La Carte & Adult	10,255.18	11,338.65	12,485.53	45,105.00	41,776.00	(3,329.00)
33-116-65-65-9-510-63040	Rebate Income	1,214.33	1,189.42	1,162.90	1,000.00	1,000.00	.00
33-116-65-65-9-510-63050	Miscellaneous Income	.00	.00	22,328.92	.00	.00	.00
33-116-65-65-9-510-63801	Interest Income	322.25	463.68	449.10	250.00	250.00	.00
Program 510 - School Food Services Totals		\$195,189.51	\$199,349.17	\$219,154.31	\$182,520.00	\$166,368.00	(\$16,152.00)
Level 9 - District Wide Totals		\$195,189.51	\$199,349.17	\$219,154.31	\$182,520.00	\$166,368.00	(\$16,152.00)
Sub-Function 65 - Food Services Totals		\$195,189.51	\$199,349.17	\$219,154.31	\$182,520.00	\$166,368.00	(\$16,152.00)
Function 65 - Food Services Totals		\$195,189.51	\$199,349.17	\$219,154.31	\$182,520.00	\$166,368.00	(\$16,152.00)
Locations 116 - East Salem Elementary Totals		\$195,189.51	\$199,349.17	\$219,154.31	\$182,520.00	\$166,368.00	(\$16,152.00)
REVENUE TOTALS		\$1,650,951.22	\$1,655,824.54	\$1,722,983.02	\$1,686,787.00	\$1,595,262.00	(\$91,525.00)

Cafeteria Fund Budget FY 17

Budget Year 2017

G/L Account	Account Description	2013 Actual Amount	2014 Actual Amount	2015 Actual Amount	2016 Adopted Budget	2017 City Council/Board Approval	Difference Vs 2016 Adopted Budget
Fund 33 - School Cafeteria Fund							
EXPENSE							
Locations 111 - Salem High School							
Function 65 - Food Services							
Sub-Function 65 - Food Services							
Level 9 - District Wide							
Program 510 - School Food Services							
33-111-65-65-9-510-71192	Compensation-Cafeteria	132,233.36	125,652.14	162,140.16	169,159.00	174,307.00	5,148.00
33-111-65-65-9-510-71200	Compensation-OT	5,723.17	2,150.85	.00	2,000.00	3,500.00	1,500.00
33-111-65-65-9-510-71520	Compensation-Substitutes	2,240.58	4,734.91	290.94	2,201.00	2,190.00	(11.00)
33-111-65-65-9-510-72100	FICA	8,626.85	7,360.32	12,120.72	10,271.00	20,805.00	10,534.00
33-111-65-65-9-510-72210	VRS Pension Contribution	9,891.89	9,550.09	8,221.43	9,432.00	4,686.00	(4,746.00)
33-111-65-65-9-510-72300	Group Health and Dental Insurance	33,781.21	34,223.35	29,850.79	51,056.00	39,900.00	(11,156.00)
33-111-65-65-9-510-72400	VRS Group Life Insurance	1,336.85	1,664.09	974.55	1,548.00	1,418.00	(130.00)
33-111-65-65-9-510-72700	Workers Compensation	1,753.55	1,438.51	.00	.00	.00	.00
33-111-65-65-9-510-72750	VRS Retiree Health Care Credit	.00	116.76	631.82	819.00	747.00	(72.00)
33-111-65-65-9-510-72810	Uniform Allowance	1,625.00	1,500.00	.00	.00	.00	.00
33-111-65-65-9-510-73020	Commodity Storage Services	2,794.63	.00	94.20	1,500.00	1,500.00	.00
33-111-65-65-9-510-73037	Contractual Services - Other	.00	.00	18,069.51	42,232.00	26,466.00	(15,766.00)
33-111-65-65-9-510-73178	Repair/Maint - POS Terminals	1,426.62	2,592.01	3,073.66	2,759.00	3,058.00	299.00
33-111-65-65-9-510-73180	Repair/Maint - Other Contracted	8,337.39	13,823.58	15,247.73	3,000.00	12,500.00	9,500.00
33-111-65-65-9-510-75850	Bank Charges	67.72	120.30	.00	.00	.00	.00
33-111-65-65-9-510-76088	Special Events Costs	7,043.96	292.72	2,408.70	4,551.00	4,551.00	.00
33-111-65-65-9-510-76110	Supplies - Operational	13,745.24	1,204.99	22,868.09	21,304.00	24,421.00	3,117.00
33-111-65-65-9-510-76120	Food Products	229,629.66	241,141.60	196,901.49	177,995.00	169,948.00	(8,047.00)
33-111-65-65-9-510-76550	Uniforms	.00	.00	3,807.72	1,415.00	1,877.00	462.00
33-111-65-65-9-510-78020	Furniture & Equipment >\$2,000	8,155.00	.00	.00	.00	.00	.00
Program 510 - School Food Services Totals		\$468,412.68	\$447,566.22	\$476,701.51	\$501,242.00	\$491,874.00	(\$9,368.00)
Level 9 - District Wide Totals		\$468,412.68	\$447,566.22	\$476,701.51	\$501,242.00	\$491,874.00	(\$9,368.00)
Sub-Function 65 - Food Services Totals		\$468,412.68	\$447,566.22	\$476,701.51	\$501,242.00	\$491,874.00	(\$9,368.00)
Function 65 - Food Services Totals		\$468,412.68	\$447,566.22	\$476,701.51	\$501,242.00	\$491,874.00	(\$9,368.00)
Locations 111 - Salem High School Totals		\$468,412.68	\$447,566.22	\$476,701.51	\$501,242.00	\$491,874.00	(\$9,368.00)
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	104,853.75	100,182.59	125,370.73	130,093.00	120,193.00	(9,900.00)
33-112-65-65-9-510-71200	Compensation-OT	3,729.17	2,653.83	.00	4,000.00	3,500.00	(500.00)



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G/L Account	Account Description	2013 Actual Amount	2014 Actual Amount	2015 Actual Amount	2016 Adopted Budget	2017 City Council/Board Approval	Difference Vs 2016 Adopted Budget
Fund 33 - School Cafeteria Fund							
EXPENSE							
Locations 112 - Andrew Lewis Middle School							
Function 65 - Food Services							
Sub-Function 65 - Food Services							
Level 9 - District Wide							
Program 510 - School Food Services							
33-112-65-65-9-510-71520	Compensation-Substitutes	1,306.08	1,005.70	.00	1,666.00	1,687.00	21.00
33-112-65-65-9-510-72100	FICA	6,478.35	5,735.78	8,262.66	8,122.00	15,013.00	6,891.00
33-112-65-65-9-510-72210	VRS Pension Contribution	7,889.32	7,517.39	5,942.95	7,111.00	2,900.00	(4,211.00)
33-112-65-65-9-510-72300	Group Health and Dental Insurance	16,682.82	23,334.33	29,591.69	25,809.00	27,300.00	1,491.00
33-112-65-65-9-510-72400	VRS Group Life Insurance	1,096.04	1,314.31	685.14	1,196.00	877.00	(319.00)
33-112-65-65-9-510-72700	Workers Compensation	1,322.02	1,045.57	.00	.00	.00	.00
33-112-65-65-9-510-72750	VRS Retiree Health Care Credit	.00	83.18	454.90	633.00	462.00	(171.00)
33-112-65-65-9-510-72810	Uniform Allowance	1,375.00	1,375.00	.00	.00	.00	.00
33-112-65-65-9-510-73020	Commodity Storage Services	2,653.56	.00	94.20	1,600.00	1,600.00	.00
33-112-65-65-9-510-73037	Contractual Services - Other	.00	.00	18,069.50	31,964.00	20,393.00	(11,571.00)
33-112-65-65-9-510-73178	Repair/Maint - POS Terminals	1,426.62	2,591.99	3,073.66	2,088.00	2,357.00	269.00
33-112-65-65-9-510-73180	Repair/Maint - Other Contracted	9,639.54	5,267.21	4,882.54	5,000.00	7,000.00	2,000.00
33-112-65-65-9-510-75850	Bank Charges	224.05	110.82	.00	.00	.00	.00
33-112-65-65-9-510-76110	Supplies - Operational	14,472.72	2,672.87	20,645.01	16,124.00	18,817.00	2,693.00
33-112-65-65-9-510-76120	Food Products	177,337.85	197,283.04	171,804.71	134,719.00	130,950.00	(3,769.00)
33-112-65-65-9-510-76550	Uniforms	.00	.00	3,457.33	1,071.00	1,446.00	375.00
33-112-65-65-9-510-78020	Furniture & Equipment >\$2,000	8,155.00	.00	.00	.00	.00	.00
Program 510 - School Food Services Totals		\$358,641.89	\$352,173.61	\$392,335.02	\$371,196.00	\$354,495.00	(\$16,701.00)
Level 9 - District Wide Totals		\$358,641.89	\$352,173.61	\$392,335.02	\$371,196.00	\$354,495.00	(\$16,701.00)
Sub-Function 65 - Food Services Totals		\$358,641.89	\$352,173.61	\$392,335.02	\$371,196.00	\$354,495.00	(\$16,701.00)
Function 65 - Food Services Totals		\$358,641.89	\$352,173.61	\$392,335.02	\$371,196.00	\$354,495.00	(\$16,701.00)
Locations 112 - Andrew Lewis Middle School Totals		\$358,641.89	\$352,173.61	\$392,335.02	\$371,196.00	\$354,495.00	(\$16,701.00)
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	71,560.77	60,694.78	88,952.10	62,054.00	68,064.00	6,010.00
33-113-65-65-9-510-71200	Compensation-OT	4,011.17	5,255.09	.00	2,500.00	3,000.00	500.00
33-113-65-65-9-510-71520	Compensation-Substitutes	2,249.48	1,475.21	240.63	827.00	783.00	(44.00)
33-113-65-65-9-510-71522	Compensation-REWIP Retirees	3,742.00	3,742.00	3,747.82	3,742.00	3,742.00	.00

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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							
33-113-65-65-9-510-72100	FICA	4,245.37	3,734.77	7,996.21	4,165.00	8,297.00	4,132.00
33-113-65-65-9-510-72210	VRS Pension Contribution	5,488.47	4,851.96	4,561.81	2,941.00	1,647.00	(1,294.00)
33-113-65-65-9-510-72300	Group Health and Dental Insurance	20,682.32	22,440.43	19,930.11	26,029.00	25,200.00	(829.00)
33-113-65-65-9-510-72400	VRS Group Life Insurance	757.28	831.14	444.85	564.00	498.00	(66.00)
33-113-65-65-9-510-72700	Workers Compensation	1,058.39	790.53	.00	.00	.00	.00
33-113-65-65-9-510-72750	VRS Retiree Health Care Credit	.00	76.62	340.80	298.00	262.00	(36.00)
33-113-65-65-9-510-72800	Termination Pay for Vac/Sick Leave	.00	1,260.00	.00	.00	.00	.00
33-113-65-65-9-510-72810	Uniform Allowance	750.00	500.00	.00	.00	.00	.00
33-113-65-65-9-510-73020	Commodity Storage Services	1,187.78	.00	157.00	1,100.00	1,100.00	.00
33-113-65-65-9-510-73037	Contractual Services - Other	.00	.00	18,069.50	15,859.00	9,457.00	(6,402.00)
33-113-65-65-9-510-73178	Repair/Maint - POS Terminals	1,367.67	2,055.01	2,536.66	1,036.00	1,093.00	57.00
33-113-65-65-9-510-73180	Repair/Maint - Other Contracted	9,508.93	3,311.13	7,232.57	5,200.00	6,700.00	1,500.00
33-113-65-65-9-510-75850	Bank Charges	194.14	19.15	.00	.00	.00	.00
33-113-65-65-9-510-76110	Supplies - Operational	8,897.52	863.21	17,770.52	8,000.00	8,726.00	726.00
33-113-65-65-9-510-76120	Food Products	105,766.03	117,074.72	110,427.90	66,841.00	60,726.00	(6,115.00)
33-113-65-65-9-510-76550	Uniforms	.00	.00	1,779.63	531.00	671.00	140.00
33-113-65-65-9-510-78020	Furniture & Equipment >\$2,000	1,630.00	.00	.00	.00	.00	.00
Program 510 - School Food Services Totals		\$243,097.32	\$228,975.75	\$284,188.11	\$201,687.00	\$199,966.00	(\$1,721.00)
Level 9 - District Wide Totals		\$243,097.32	\$228,975.75	\$284,188.11	\$201,687.00	\$199,966.00	(\$1,721.00)
Sub-Function 65 - Food Services Totals		\$243,097.32	\$228,975.75	\$284,188.11	\$201,687.00	\$199,966.00	(\$1,721.00)
Function 65 - Food Services Totals		\$243,097.32	\$228,975.75	\$284,188.11	\$201,687.00	\$199,966.00	(\$1,721.00)
Locations 113 - Carver Elementary Totals		\$243,097.32	\$228,975.75	\$284,188.11	\$201,687.00	\$199,966.00	(\$1,721.00)
Locations 114 - West Salem Elementary							
Function 65 - Food Services							
Sub-Function 65 - Food Services							
Level 9 - District Wide							
Program 510 - School Food Services							
33-114-65-65-9-510-71192	Compensation-Cafeteria	53,706.85	51,000.54	78,528.66	72,844.00	71,141.00	(1,703.00)
33-114-65-65-9-510-71200	Compensation-OT	2,555.52	3,412.24	.00	1,700.00	2,000.00	300.00
33-114-65-65-9-510-71520	Compensation-Substitutes	1,378.62	1,843.15	.00	775.00	866.00	91.00
33-114-65-65-9-510-72100	FICA	3,555.34	3,808.58	5,770.57	4,708.00	8,443.00	3,735.00

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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							
33-114-65-65-9-510-72210	VRS Pension Contribution	4,120.23	3,931.78	3,803.92	3,859.00	1,687.00	(2,172.00)
33-114-65-65-9-510-72300	Group Health and Dental Insurance	9,633.94	7,130.07	13,403.34	11,949.00	16,586.00	4,637.00
33-114-65-65-9-510-72400	VRS Group Life Insurance	561.27	675.44	353.21	703.00	510.00	(193.00)
33-114-65-65-9-510-72700	Workers Compensation	717.47	582.77	.00	.00	.00	.00
33-114-65-65-9-510-72750	VRS Retiree Health Care Credit	.00	53.38	282.31	372.00	269.00	(103.00)
33-114-65-65-9-510-72810	Uniform Allowance	625.00	750.00	.00	.00	.00	.00
33-114-65-65-9-510-73020	Commodity Storage Services	1,128.83	.00	135.02	1,000.00	1,000.00	.00
33-114-65-65-9-510-73037	Contractual Services - Other	.00	.00	18,069.48	14,874.00	10,466.00	(4,408.00)
33-114-65-65-9-510-73178	Repair/Maint - POS Terminals	1,367.67	2,055.03	2,536.67	972.00	1,209.00	237.00
33-114-65-65-9-510-73180	Repair/Maint - Other Contracted	4,598.63	3,233.44	4,464.03	3,500.00	4,100.00	600.00
33-114-65-65-9-510-75850	Bank Charges	17.09	78.28	.00	.00	.00	.00
33-114-65-65-9-510-76110	Supplies - Operational	6,018.62	718.57	12,052.56	7,503.00	9,657.00	2,154.00
33-114-65-65-9-510-76120	Food Products	81,894.79	88,616.34	74,084.04	62,691.00	67,202.00	4,511.00
33-114-65-65-9-510-76550	Uniforms	.00	.00	1,779.63	498.00	742.00	244.00
33-114-65-65-9-510-78020	Furniture & Equipment >\$2,000	1,630.00	.00	.00	.00	.00	.00
Program 510 - School Food Services Totals		\$173,509.87	\$167,889.61	\$215,263.44	\$187,948.00	\$195,878.00	\$7,930.00
Level 9 - District Wide Totals		\$173,509.87	\$167,889.61	\$215,263.44	\$187,948.00	\$195,878.00	\$7,930.00
Sub-Function 65 - Food Services Totals		\$173,509.87	\$167,889.61	\$215,263.44	\$187,948.00	\$195,878.00	\$7,930.00
Function 65 - Food Services Totals		\$173,509.87	\$167,889.61	\$215,263.44	\$187,948.00	\$195,878.00	\$7,930.00
Locations 114 - West Salem Elementary Totals		\$173,509.87	\$167,889.61	\$215,263.44	\$187,948.00	\$195,878.00	\$7,930.00
Locations 115 - South Salem Elementary							
Function 65 - Food Services							
Sub-Function 65 - Food Services							
Level 9 - District Wide							
Program 510 - School Food Services							
33-115-65-65-9-510-71110	Compensation-Administrative	.00	.00	.00	.00	.00	.00
33-115-65-65-9-510-71192	Compensation-Cafeteria	56,537.39	71,454.74	100,442.12	96,856.00	94,527.00	(2,329.00)
33-115-65-65-9-510-71200	Compensation-OT	945.87	2,934.79	.00	2,000.00	2,000.00	.00
33-115-65-65-9-510-71520	Compensation-Substitutes	.00	3,455.09	.00	764.00	738.00	(26.00)
33-115-65-65-9-510-71522	Compensation-REWIP Retirees	.00	.00	.00	.00	18,738.00	18,738.00
33-115-65-65-9-510-72100	FICA	2,929.70	4,096.59	6,780.02	6,582.00	11,246.00	4,664.00



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Fund 33 - School Cafeteria Fund							
EXPENSE							
Locations 115 - South Salem Elementary							
Function 65 - Food Services							
Sub-Function 65 - Food Services							
Level 9 - District Wide							
Program 510 - School Food Services							
33-115-65-65-9-510-72210	VRS Pension Contribution	4,224.26	5,892.34	8,199.15	5,760.00	2,842.00	(2,918.00)
33-115-65-65-9-510-72300	Group Health and Dental Insurance	20,660.41	25,774.67	32,713.67	25,809.00	29,400.00	3,591.00
33-115-65-65-9-510-72400	VRS Group Life Insurance	589.38	998.90	871.30	991.00	860.00	(131.00)
33-115-65-65-9-510-72700	Workers Compensation	691.43	628.98	.00	.00	.00	.00
33-115-65-65-9-510-72750	VRS Retiree Health Care Credit	.00	111.80	619.79	525.00	453.00	(72.00)
33-115-65-65-9-510-72810	Uniform Allowance	500.00	500.00	.00	.00	.00	.00
33-115-65-65-9-510-73020	Commodity Storage Services	1,197.91	.00	81.64	950.00	950.00	.00
33-115-65-65-9-510-73037	Contractual Services - Other	.00	.00	18,069.50	14,663.00	8,919.00	(5,744.00)
33-115-65-65-9-510-73178	Repair/Maint - POS Terminals	1,367.67	3,134.01	2,715.67	958.00	1,031.00	73.00
33-115-65-65-9-510-73180	Repair/Maint - Other Contracted	4,447.78	100.00	350.00	5,000.00	1,700.00	(3,300.00)
33-115-65-65-9-510-75850	Bank Charges	17.09	78.28	.00	.00	.00	.00
33-115-65-65-9-510-76110	Supplies - Operational	4,505.04	1,021.51	12,576.29	7,397.00	8,230.00	833.00
33-115-65-65-9-510-76120	Food Products	75,495.17	99,205.12	75,296.60	61,802.00	57,273.00	(4,529.00)
33-115-65-65-9-510-76550	Uniforms	.00	.00	1,504.80	491.00	633.00	142.00
33-115-65-65-9-510-78020	Furniture & Equipment >\$2,000	1,630.00	.00	.00	.00	.00	.00
Program 510 - School Food Services Totals		\$175,739.10	\$219,386.82	\$260,220.55	\$230,548.00	\$239,540.00	\$8,992.00
Level 9 - District Wide Totals		\$175,739.10	\$219,386.82	\$260,220.55	\$230,548.00	\$239,540.00	\$8,992.00
Sub-Function 65 - Food Services Totals		\$175,739.10	\$219,386.82	\$260,220.55	\$230,548.00	\$239,540.00	\$8,992.00
Function 65 - Food Services Totals		\$175,739.10	\$219,386.82	\$260,220.55	\$230,548.00	\$239,540.00	\$8,992.00
Locations 115 - South Salem Elementary Totals		\$175,739.10	\$219,386.82	\$260,220.55	\$230,548.00	\$239,540.00	\$8,992.00
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	61,316.17	59,832.18	82,479.39	66,455.00	28,851.00	(37,604.00)
33-116-65-65-9-510-71200	Compensation-OT	852.78	1,746.85	.00	2,266.00	.00	(2,266.00)
33-116-65-65-9-510-71520	Compensation-Substitutes	431.65	218.05	.00	766.00	736.00	(30.00)
33-116-65-65-9-510-72100	FICA	3,286.84	3,265.08	7,027.63	4,275.00	4,628.00	353.00
33-116-65-65-9-510-72210	VRS Pension Contribution	4,572.75	4,786.53	4,792.49	3,371.00	.00	(3,371.00)
33-116-65-65-9-510-72300	Group Health and Dental Insurance	20,516.24	21,067.71	21,490.74	25,816.00	.00	(25,816.00)

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Fund 33 - School Cafeteria Fund							
EXPENSE							
Locations 116 - East Salem Elementary							
Function 65 - Food Services							
Sub-Function 65 - Food Services							
Level 9 - District Wide							
Program 510 - School Food Services							
33-116-65-65-9-510-72400	VRS Group Life Insurance	630.74	814.82	491.65	629.00	.00	(629.00)
33-116-65-65-9-510-72700	Workers Compensation	758.11	607.58	.00	.00	.00	.00
33-116-65-65-9-510-72750	VRS Retiree Health Care Credit	.00	73.12	360.47	333.00	.00	(333.00)
33-116-65-65-9-510-72800	Termination Pay for Vac/Sick Leave	.00	.00	2,840.00	.00	.00	.00
33-116-65-65-9-510-72810	Uniform Allowance	625.00	625.00	.00	.00	.00	.00
33-116-65-65-9-510-73020	Commodity Storage Services	1,444.93	.00	84.78	1,000.00	1,000.00	.00
33-116-65-65-9-510-73037	Contractual Services - Other	.00	.00	18,069.49	14,699.00	8,897.00	(5,802.00)
33-116-65-65-9-510-73178	Repair/Maint - POS Terminals	1,367.66	2,297.16	2,536.66	960.00	1,028.00	68.00
33-116-65-65-9-510-73180	Repair/Maint - Other Contracted	3,638.90	2,436.85	954.75	3,738.00	2,400.00	(1,338.00)
33-116-65-65-9-510-75850	Bank Charges	17.08	80.19	.00	.00	.00	.00
33-116-65-65-9-510-76110	Supplies - Operational	6,433.95	2,931.21	11,918.83	7,415.00	8,209.00	794.00
33-116-65-65-9-510-76120	Food Products	89,607.36	98,725.15	88,166.81	61,950.00	57,129.00	(4,821.00)
33-116-65-65-9-510-76550	Uniforms	.00	.00	1,811.10	493.00	631.00	138.00
33-116-65-65-9-510-78020	Furniture & Equipment >\$2,000	1,630.00	.00	.00	.00	.00	.00
Program 510 - School Food Services Totals		\$197,130.16	\$199,507.48	\$243,024.79	\$194,166.00	\$113,509.00	(\$80,657.00)
Level 9 - District Wide Totals		\$197,130.16	\$199,507.48	\$243,024.79	\$194,166.00	\$113,509.00	(\$80,657.00)
Sub-Function 65 - Food Services Totals		\$197,130.16	\$199,507.48	\$243,024.79	\$194,166.00	\$113,509.00	(\$80,657.00)
Function 65 - Food Services Totals		\$197,130.16	\$199,507.48	\$243,024.79	\$194,166.00	\$113,509.00	(\$80,657.00)
Locations 116 - East Salem Elementary Totals		\$197,130.16	\$199,507.48	\$243,024.79	\$194,166.00	\$113,509.00	(\$80,657.00)
EXPENSE TOTALS		\$1,616,531.02	\$1,615,499.49	\$1,871,733.42	\$1,686,787.00	\$1,595,262.00	(\$91,525.00)
Fund 33 - School Cafeteria Fund Totals							
REVENUE TOTALS		\$1,650,951.22	\$1,655,824.54	\$1,722,983.02	\$1,686,787.00	\$1,595,262.00	(\$91,525.00)
EXPENSE TOTALS		\$1,616,531.02	\$1,615,499.49	\$1,871,733.42	\$1,686,787.00	\$1,595,262.00	(\$91,525.00)
Fund 33 - School Cafeteria Fund Totals		\$34,420.20	\$40,325.05	(\$148,750.40)	\$0.00	\$0.00	\$0.00
Net Grand Totals							
REVENUE GRAND TOTALS		\$1,650,951.22	\$1,655,824.54	\$1,722,983.02	\$1,686,787.00	\$1,595,262.00	(\$91,525.00)
EXPENSE GRAND TOTALS		\$1,616,531.02	\$1,615,499.49	\$1,871,733.42	\$1,686,787.00	\$1,595,262.00	(\$91,525.00)
Net Grand Totals		\$34,420.20	\$40,325.05	(\$148,750.40)	\$0.00	\$0.00	\$0.00



Capital Improvement Plan

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The Capital Improvement Plan (CIP) adopted by the School Board on October 13, 2015 (most recent adoption) reflects total school capital projects of \$44.3 million. The next three major capital projects have been identified and prioritized by the School Board but not yet scaled for total project cost. The CIP represents the priority projects for the next six years.

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

Salem High School Renovation

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

Cost Estimate:	\$38,665,730
Budget Impact:	Capital reserves and future VPSA bond sales will fund this project.
Planned Timeline:	Estimated completion in August 2019 or later.



Salem High School, opened in 1977.

West Salem Elementary School Improvements

This project is the partial renovation of a 64 year old school building and may include renovation of the cafeteria, kitchen, library and offices. Classroom improvements were completed in 2009 and 2010.

Cost Estimate:	Not yet quantified.
Operating Budget Impact:	No significant operating budget impact at this time.
Planned Timeline:	2021.

East Salem Elementary School Improvements

This project is the renovation of a 54 year old school building and may include renovation of classrooms, office area, entrance, HVAC and electrical systems, and interior finishes.

Cost Estimate:	Not yet quantified.
Operating Budget Impact:	No significant operating budget impact at this time.
Planned Timeline:	2023.

Salem City Schools
Six Year Capital Improvement Plan (CIP) for FY 2017-2022
Adopted by School Board on October 13, 2015

Source of Funds									
Funding Source	YR 1 2016-17	YR 2 2017-18	YR 3 2018-19	YR 4 2019-20	YR 5 2020-21	YR 6 2021-22	TBD	Total 2017-22	
Bond Funds	\$ 38,665,730	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$	38,665,730
State Construction Funds	-	-	-	-	-	-	-	-	-
Capital Reserve Funds Available Now	-	-	-	-	-	-	-	-	-
Future Capital Reserve Funds	1,092,207	1,351,473	896,317	776,756	797,808	744,492	-	-	5,659,053
Other Funding Already Appropriated	-	-	-	-	-	-	-	-	-
Cafeteria Fund Balance	-	-	-	-	-	-	-	-	-
Total Funding Sources	\$ 39,757,937	\$ 1,351,473	\$ 896,317	\$ 776,756	\$ 797,808	\$ 744,492	\$ -	\$	44,324,783

Use of Funds															
School Projects	YR 1		YR 2		YR 3		YR 4		YR 5		YR 6		TBD		Total
	2016-17		2017-18		2018-19		2019-20		2020-21		2021-22				2017-22
Category 1: Recurring Projects (FCR)															
General System-Wide Roof Replacement on Regular Schedule	\$	168,826	\$	173,891	\$	179,108	\$	184,481	\$	190,015	\$	195,715	\$	-	\$ 1,092,036
Two School Buses Annually		216,098		222,581		229,258		236,136		243,220		250,517		-	1,397,810
School Technology-Infrastructure		30,000		-		-		-		-		-		-	30,000
School Technology- Computer Replacement		240,400		247,612		255,040		262,691		270,572		278,689		-	1,555,004
School Technology-General - Other Computer/Smart Board Replacement		100,000		100,000		100,000		-		-		-		-	300,000
Cafeteria/Kitchen Equipment Replacement		16,883		17,389		17,911		18,448		19,001		19,571		-	109,203
Category 2: Future standalone projects (FCR)															
HVAC Control Updates - Divisionwide		35,000		35,000		35,000		75,000		75,000		-		-	255,000
Video Surveillance System at Elementary Schools (East, West & Carver)		20,000		20,000		20,000		-		-		-		-	60,000
Cafeteria Lighting Upgrade at East		10,000		-		-		-		-		-		-	10,000
Parking Lot Re-design at East		-		100,000		-		-		-		-		-	100,000
Band Instrument Replacement		60,000		-		60,000		-		-		-		-	120,000
Alignment Machine for Auto Service		45,000		-		-		-		-		-		-	45,000
Professional Development Room @ AIIMS		20,000		-		-		-		-		-		-	20,000
AIIMS Phase 2		-		400,000		-		-		-		-		-	400,000
Clean out of old Basement at Carver		20,000		-		-		-		-		-		-	20,000
Cooling Tower Replacement at Carver		75,000		-		-		-		-		-		-	75,000
Central Office-new flooring, asbestos abatement, paint		35,000		35,000		-		-		-		-		-	70,000
Category 3: Future Projects which might become part of a school-wide renovation															
	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	-

Salem City Schools
Six Year Capital Improvement Plan (CIP) for FY 2017-2022
Adopted by School Board on October 13, 2015

School Projects continued	YR 1 2016-17	YR 2 2017-18	YR 3 2018-19	YR 4 2019-20	YR 5 2020-21	YR 6 2021-22	TBD	Total 2017-22
Category 4: School-Wide Renovations TBD								
Salem High School Multi-Phase Renovation (Timeline, cost and phasing to be based on upcoming concept plans and funding availability) (BD)	\$ 38,665,730	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 38,665,730
Salem High Memo line only-not in totals		39,825,702	41,020,473	42,251,087	43,518,620	44,824,179	46,168,904	
Category 5: Partial School Renovations								
West Salem Elementary School Improvements (1) (BD)	-	-	-	-	- BD	-	-	-
East Salem Elementary School Improvements (BD)	-	-	-	-	-	- BD	-	-
Total Expenditures	\$ 39,757,937	\$ 1,351,473	\$ 896,317	\$ 776,756	\$ 797,808	\$ 744,492	\$ 0	\$ 44,324,783

(1) Classroom improvements were completed in 2009 and 2010 and future improvements to other areas such as cafeteria, kitchen, libraries and offices will need to have revised cost estimates prepared at a future date

NOTE: All items in **BOLD ITALICS** have been inflation adjusted based on School Board guidance in prior years (by 3%)

Legend: *FCR=Future Capital Reserve*
BD = Bond Issues by City
CR=Capital Reserve



Informational

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Salem City Schools

Student Enrollment Projection Methodology

ADM (Average Daily Membership)

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

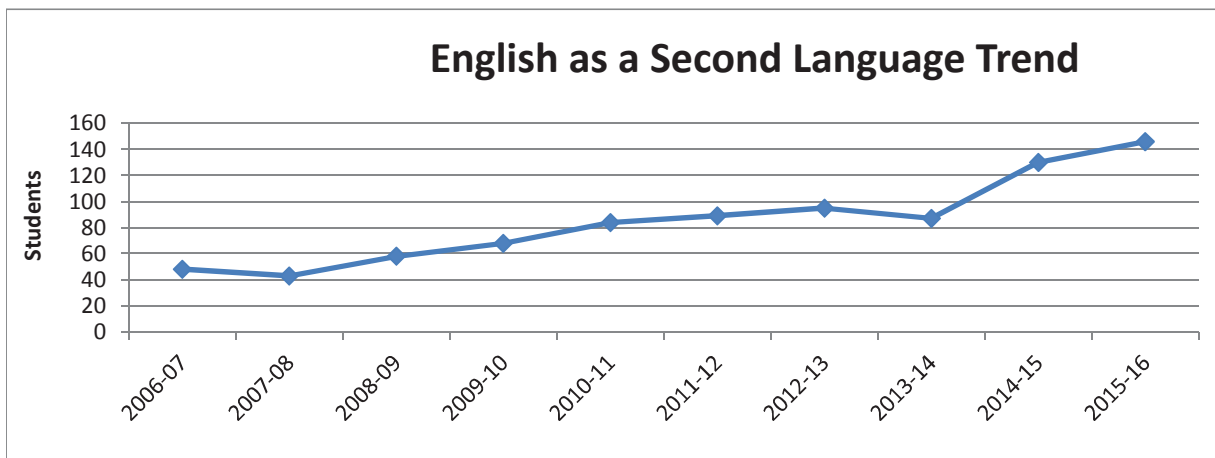
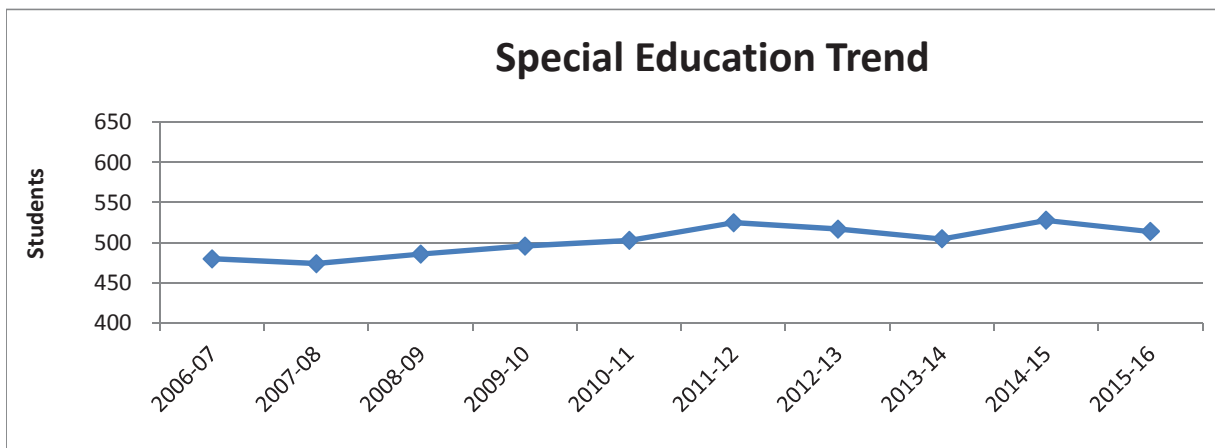
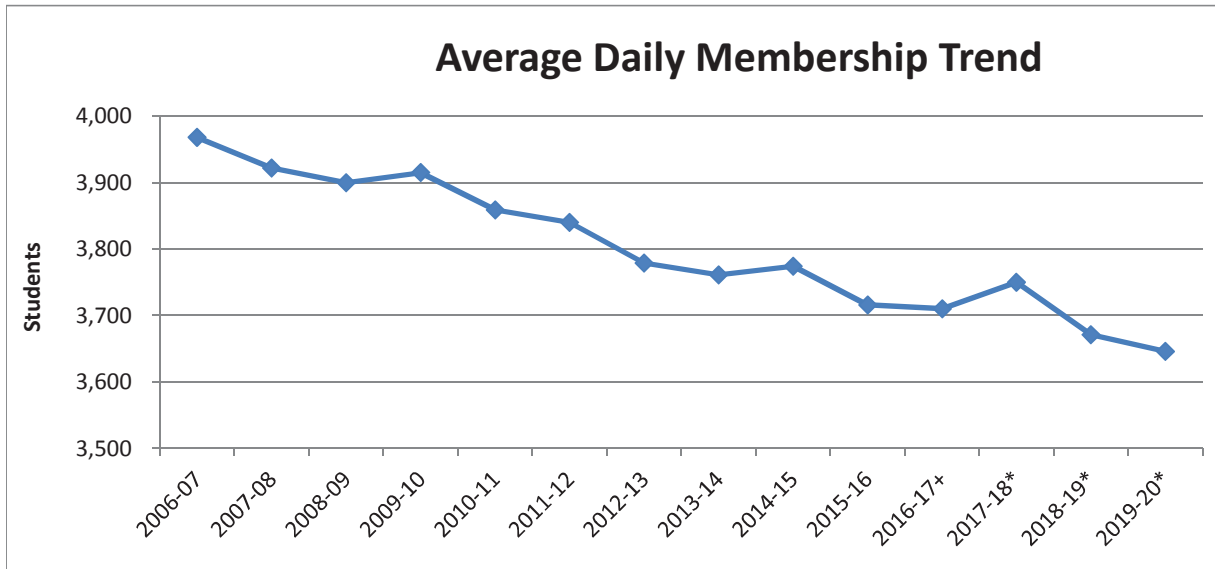
The adjusted March 31st ADM is reported to the Virginia Department of Education (VDOE) who determines the amount of state funding distributed to school divisions through the application of the Composite Index.

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

The school division obtained a third-party enrollment forecast which predicts a modest decrease in enrollment over the next five years. This and other factors, including the ongoing kindergarten enrollment for SY 2016-2017 at the time the budget was being prepared result in a largely decreased enrollment assumption for budgeting purposes.

Salem City Schools

Student Enrollment Trends



+ Budget

* Forecast

Salem City Schools

Student Enrollment

Fiscal Year	Method	September Enrollment	Average Daily Membership ¹	Annual Growth	Special Education Enrollment ²	ESL Enrollment ³
2006-07	Actual	3,956	3,968	2.0%	480	48
2007-08	Actual	3,929	3,922	-1.2%	474	43
2008-09	Actual	3,905	3,900	-0.6%	486	58
2009-10	Actual	3,916	3,915	0.4%	496	68
2010-11	Actual	3,904	3,859	-1.4%	503	84
2011-12	Actual	3,859	3,840	-0.5%	525	89
2012-13	Actual	3,785	3,779	-1.6%	517	95
2013-14	Actual	3,766	3,761	-0.5%	505	87
2014-15	Actual	3,783	3,774	0.3%	528	130
2015-16	Actual	3,738	3,716	-1.5%	514	146
2016-17	Forecast	-	3,710	-0.2%		
2017-18	Forecast	-	3,750	1.1%		
2018-19	Forecast	-	3,671	-2.1%		
2019-20	Forecast	-	3,646	-0.7%		

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

² Source: December 1 Special Education Child Count

³ Source: Fall Verification Report

Salem City Schools

Student Enrollment by School as of September

Schools	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16
Salem High	1,312	1,292	1,272	1,295	1,257	1,249	1,215	1,191	1,187	1,170
Andrew Lewis Middle	936	917	949	928	906	878	905	924	901	898
East Salem Elementary	391	382	406	409	405	410	403	414	416	419
G W Carver Elementary	453	467	462	458	478	482	427	423	444	461
South Salem Elementary	443	457	427	428	450	427	409	408	412	394
West Salem Elementary	421	414	389	398	408	413	426	406	423	396
Total Enrollment	3,956	3,929	3,905	3,916	3,904	3,859	3,785	3,766	3,783	3,738

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

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

Salem City Schools

Non-Resident Enrollment by School as of September 2015

Grade	Elementary				Middle	High	Totals
	East	GW Carver	South	West	Andrew Lewis	Salem	
K	3	6	14	11			34
1	4	4	8	5			21
2	4	6	8	8			26
3	4	6	5	9			24
4	6	5	8	3			22
5	6	8	7	11			32
6					29		29
7					23		23
8					22		22
9						28	28
10						35	35
11						20	20
12						40	40
Totals	27	35	50	47	74	123	356

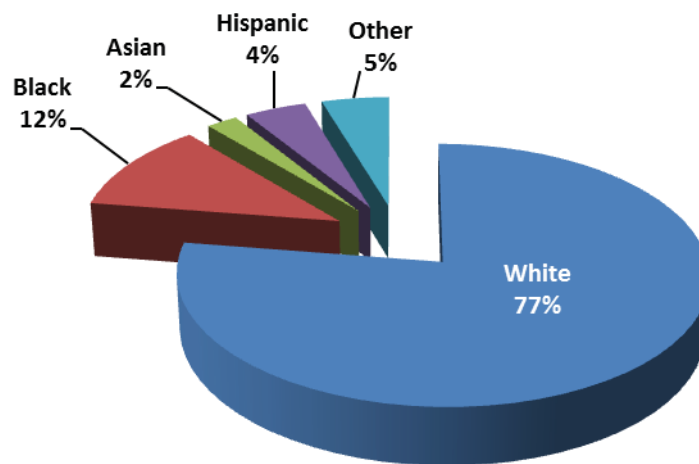
The number of non-resident students for 2015 is 356 compared to 345 in 2014. Non-resident students comprise 9.5% of the total funded membership and are generally evenly distributed by grade level.

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

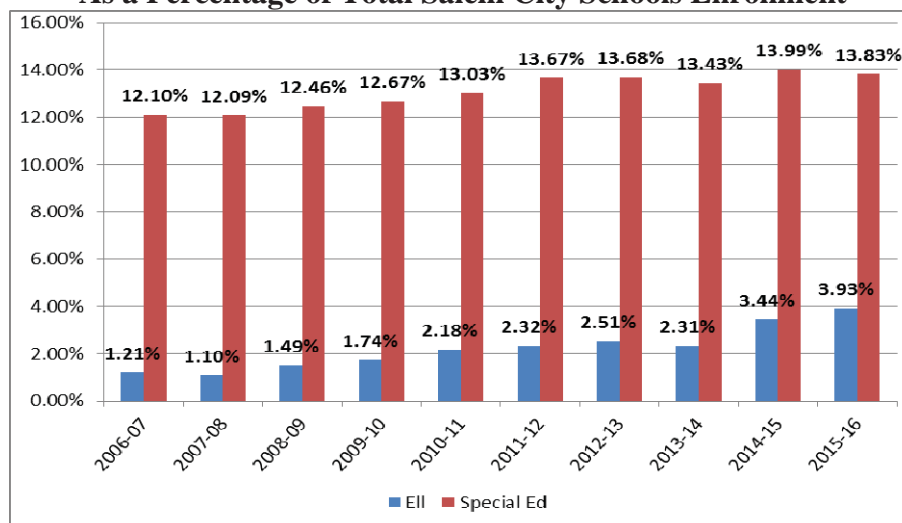
Salem City Schools Student Demographics

Salem City Schools is the 67th largest of 132 school divisions in Virginia. Student demographics are anticipated to remain fairly constant. Special education has averaged just above 13% of the total student enrollment for the past several years. The number of students who are supported by the English Language Learners (ELL) has increased slightly since FY07 and represents approximately 3.4% of the total student population. Beginning in FY16, Salem City Schools began a program with Roanoke County Schools to address the needs of Level 1 ELL students. Salem students attend class in the county ELL program housed at the Burton Center for Arts and Technology. Salem and Roanoke County are currently consortium partners for a program operated under Title III. The number of students eligible for free and reduced breakfast and lunch is approximately 31% division wide. The ethnic composition of Salem City Schools' student enrollment as of September 30, 2015 is shown in the chart below.

Student Ethnicity Distribution



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



July 2016 - June 2017

City of Salem Schools

July 16						
S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

July

4 Independence Day/Holiday

August

29 Teacher Workday

30 Teacher Workday

31 Teacher Workday

August 16						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

September

1 Teacher Workday

2 Teacher Workday/Two Hour Early Dismissal

5 Labor Day

6 First Student Day

October

12 Staff Development/ Two Hour Early Dismissal

November

4 First Semester Mid-Term(44)

8 Parent/Teacher Conference Day (12-7) Non-student Day

23 Two-Hour Early Dismissal

24 Thanksgiving Day/Holiday

25 Holiday

December

19 Winter Break

20 Winter Break

21 Winter Break

22 Winter Break

23 Holiday

26 Holiday

27 Winter Break

28 Winter Break

29 Winter Break

30 Holiday

September 16						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

October 16						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

November 16						
S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

December 16						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

January

2 School Resumes

16 Martin Luther King Day/Holiday

25 End of First Semester (44)

28 Teacher Workday

February

2 Progress Reports Issued

9 Parent/Teacher Conference Day(3 Hours After School)

16 Parent/Teacher Conference Day(3 Hours After School)

March

3 Staff Development Day

31 Second Semester Mid-Term (46)

April

6 Progress Reports Issued

14 Spring Break/Possible Make-up Day

17 Holiday

18 Spring Break/Possible Make-up Day

19 Spring Break/Possible Make-up Day

20 Spring Break/Possible Make-up Day

21 Spring Break/Possible Make-up Day

May

29 Memorial Day/Holiday

June

14 Last Student Day/GraduationDay/ Two-Hour Early Dismissal(46)

15 Teacher Workday

16 Teacher Workday

January 17						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

February 17						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28			

March 17						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

April 17						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

May 17						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

June 17						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

MAKE-UP DAYS

There are a total of 9 possible make-up days in the 2016-17 calendar

The days are listed in the planned order of their use. Students, parents, and employees should note that circumstances sometimes require a departure for the order listed. The order in which these days are used may change.

- | | |
|----------------|---|
| 1. Excess Time | Built-in Makeup Day |
| 2. Excess Time | Built-in Makeup Day |
| 3. Excess Time | Built-in Make-up Day |
| 4. Excess Time | Built-in Make-up Day |
| 5. March 3 | Rescheduled as a student day(3-5-16 Staff Development Day) |
| 6. April 14 | Rescheduled as a student day |
| 7. April 21 | Rescheduled as a student day |
| 8. April 20 | Rescheduled as a student day |
| 9. April 19 | Rescheduled as a student day |
| 10. April 18 | Rescheduled as a student day |

Depending on the timing and frequency of any missed days, specifically if an inordinate number of student days are missed early in the winter season, the Board may consider rescheduling the Rev. Martin Luther King Jr. and/or Memorial Day Holidays as additional student days to be determined no later than the January 12, 2016 and May 12, 2016 Board Meetings, respectively.

REPORT PERIODS

DATES	TERM	PROGRESS REPORT ISSUED
September 6- November 4	44	November 10
November 7- January 25	<u>44</u>	February 2
First Semester Subtotals	88	
January 26-March 31	46	April 6
April 3- June 14	<u>46</u>	June 20
Second Semester Subtotals	92	

CONTRACT SUMMARIES

Ten-month teaching personnel: work 180 days, 10 scheduled service days, 2 (half-days) after school conferences (November and February) and receive nine paid holidays.

Ten and one half-month personnel: work all work days and receive all holidays as ten-month personnel plus ten additional workdays as scheduled by the Superintendent or his designee.

Eleven-month personnel: work all work days and receive all holidays as ten-month personnel plus twenty additional days scheduled by the Superintendent or his designee.

Twelve month personnel: receive vacation, all teacher holidays and the additional holidays of July 4, December 21, 22, 27,28, and 29. All other days including non-school days are workdays.

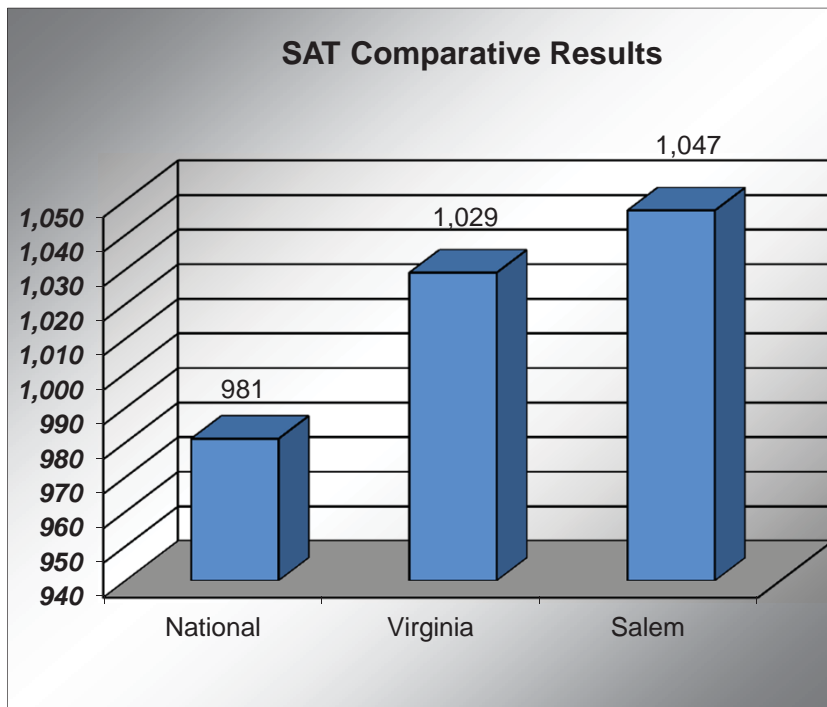
The two-hour early dismissals on September 2, November 23 and December 20 apply to all personnel. The other early dismissals apply to students only

Salem City Schools

SAT Test

Year	Student Participation	Combined Score for Verbal and Math		
		Salem	Virginia	National
2006-07	188	1,034	1,022	1,017
2007-08	185	1,045	1,023	1,017
2008-09	145	1,037	1,043	1,037
2009-10	163	1,056	1,024	1,017
2010-11	162	1,028	1,021	1,011
2011-12	169	1,031	1,022	1,010
2012-13	159	1,036	1,030	1,010
2013-14	148	1,046	1,033	1,010
2014-15	148	1,046	1,028	987
2015-16	123	1,047	1,029	981

Salem City School student achievement on the standardized SAT test is consistently higher than both the state and national averages as reflected in the following chart:



Source: Supervisor of Instructional Technology and Accountability

Salem City Schools
 Graduating Class of 2016

High School	Number of Graduates	Attending 2 Year College		Attending 4 Year College		Virginia On-Time Graduation Rate
		Students	Percents	Students	Percents	
Salem High School	278	78	28%	163	59%	94.9%

Source: Table 5 Superintendent's Annual Report

Salem City Schools

School Accreditation

The school division continues to be a leader in student performance across the state with 100% of our schools meeting state accreditation. Rigorous remediation programs have been implemented to meet the needs of each student.

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

Based on 2015 Standards of Learning test results.

Full accreditation means a school meets all standards as stated in the Commonwealth of Virginia's Standards of Accreditation of Virginia's Standards of Accreditation.

Source: Supervisor of Instructional Technology and Accountability

Salem City Schools

Standards of Learning Test Scores Comparison - Elementary/Middle

COURSE	2008		2009		2010		2011		2012		2013		2014		2015	
	DISTRICT	STATE	DISTRICT	STATE	DISTRICT	STATE	DISTRICT	STATE	DISTRICT	STATE	DISTRICT	STATE	DISTRICT	STATE	DISTRICT	STATE
Grade 3 English RLR	91	84	92	86	86	83	95	83	96	86	83	72	78	69	85	75
Grade 3 Mathematics	97	89	96	89	95	92	97	91	83	64	78	65	75	67	85	74
Grade 3 History	97	93	99	93	98	93	97	85	96	87	94	87	93	86	n/a	n/a
Grade 3 Science	91	88	97	89	97	91	98	90	96	90	92	84	88	83	n/a	n/a
Grade 4 English RLR	96	88	93	89	95	88	95	87	96	88	82	70	79	70	84	77
Grade 4 Mathematics	91	84	92	86	94	88	90	89	75	70	87	74	86	80	88	84
VA Studies	95	83	92	88	94	87	93	87	94	89	94	87	92	85	93	87
Grade 5 English RLR	96	89	97	92	95	90	94	89	91	89	84	73	82	73	83	79
Grade 5 English Writing	94	87	94	86	94	88	89	87	93	87	81	87	71	71	n/a	n/a
Grade 5 Mathematics	93	88	95	90	95	90	92	89	69	67	74	69	76	73	85	79
Grade 5 Science	96	88	96	88	93	88	92	87	94	88	75	75	81	73	86	79
Grade 6 English RLR	94	85	91	86	93	88	94	87	90	89	80	73	80	73	84	76
Grade 6 Mathematics	77	68	82	73	80	77	59	73	66	74	76	77	73	76	80	83
Grade 6 US History I	87	74	88	74	92	78	89	81	85	81	91	83	83	81	n/a	n/a
Grade 7 English RLR	91	86	97	88	96	90	98	89	94	88	83	74	82	76	91	81
Grade 7 Mathematics	79	65	88	71	90	75	91	77	67	58	68	61	74	65	85	81
Grade 7 US History II	97	92	97	92	93	91	84	85	85	84	77	82	84	81	n/a	n/a
Grade 8 English RLR	94	83	91	87	93	90	96	80	95	89	77	71	72	70	81	75
Grade 8 English Writing	95	87	91	89	93	91	94	88	95	88	80	71	72	70	76	72
Grade 8 Mathematics	90	83	88	85	89	87	93	82	67	60	72	61	77	67	86	74
Grade 8 Civics	82	84	92	84	92	86	92	89	92	84	83	85	83	83	92	86
Grade 8 Science	94	90	94	90	95	92	98	92	95	92	82	76	85	74	87	78

Source: Virginia Department of Education - School Report Card

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

Salem City Schools

Standards of Learning Test Scores Comparison - Secondary

COURSE	2008		2009		2010		2011		2012		2013		2014		2015	
	DISTRICT	STATE	DISTRICT	STATE	DISTRICT	STATE	DISTRICT	STATE	DISTRICT	STATE	DISTRICT	STATE	DISTRICT	STATE	DISTRICT	STATE
End of Course English RLR	97	94	96	95	96	94	95	94	95	94	92	89	93	90	91	89
End of Course English Writing	95	92	96	92	95	92	95	93	95	93	89	70	90	84	88	83
Algebra I	97	93	95	94	98	94	98	94	81	75	81	76	81	79	90	82
Algebra II	96	90	95	91	95	91	97	91	84	69	81	76	81	82	98	87
Geometry	93	87	92	87	96	88	94	87	84	74	73	76	86	77	90	80
Earth Science	90	86	93	87	90	88	93	89	97	90	87	83	91	83	93	83
Biology	96	88	94	88	96	89	94	90	97	92	91	83	89	83	92	84
Chemistry	99	92	100	93	100	93	99	93	99	93	97	86	95	87	100	88
World History I	97	91	95	93	98	93	88	81	97	84	91	84	93	85	98	85
World History II	95	92	95	93	95	92	88	82	92	85	91	85	96	86	94	87
World Geography	91	84	94	86	92	86	95	n/a	89	n/a	90	n/a	88	n/a	n/a	n/a
VA/US History	98	94	98	97	97	95	92	83	96	85	95	86	96	87	94	87

Source: Virginia Department of Education - School Report Card

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

Salem City Schools
Student Sub-Group Comparison by School Divisions
Spring 2015 Testing

Division	Disadv %	All English	All Math	English SWD	English LEP	English Disadv	English Black	English Hisp.	Math SWD	Math LEP	Math Disadv	Math Black	Math Hisp.	# categories higher than Salem	FY14-15 Per Pupil Cost
Salem	31	86	88	55	54	73	68	73	57	81	68	75	85	N/A	10,844
Bedford	37	80	75	38	54	70	62	70	39	65	64	58	72	0	9,327
Botetourt	23	88	89	55	35	75	83	71	61	50	80	84	72	7	10,475
Craig	51	84	88	53	75	76	<	<	56	80	84	<	<	3	11,371
Floyd	48	81	80	49	50	72	75	61	49	55	73	72	69	2	9,907
Franklin	52	83	80	49	73	76	69	79	45	77	74	71	79	5	10,669
Montgomery	37	78	75	40	63	62	59	71	39	74	57	53	74	1	10,569
Roanoke City	75	72	78	32	64	66	64	75	41	75	74	73	82	3	12,475
Roanoke County	26	88	88	61	78	78	73	82	63	82	80	76	84	10	9,832
Virginia	42	79	79	45	61	66	65	71	48	67	68	67	73	1	11,523

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

< Group below state definition for personally identifiable results.

Division	Disadv %	All English	All Math	English SWD	English LEP	English Disadv	English Black	English Hisp.	Math SWD	Math LEP	Math Disadv	Math Black	Math Hisp.	# categories higher than Salem	FY14-15 Per Pupil Cost
Salem	31	86	88	55	54	73	68	73	57	81	68	75	85	N/A	10,844
Charlottesville	55	77	77	35	69	64	60	75	39	80	67	60	81	1	15,574
Fredericksburg	34	76	75	40	69	66	64	77	40	69	67	65	76	2	12,944
Hopewell	75	65	72	30	51	59	59	63	39	77	68	67	77	0	10,296
Winchester	59	72	74	33	56	60	54	65	39	63	65	61	70	1	12,587

Salem City Schools comparison to similar sized city school divisions.

Source: Virginia Department of Education Free and Reduced Price Eligibility Report, School Report Cards and Table 15 of the Superintendent's Annual Report for Virginia for Fiscal Year 2015 representing per pupil cost data for operations (includes regular day school, school food services, summer school, and adult education but does not include facilities, debt service, and capital outlay additions).

Salem City Schools

Standards of Learning (SOL) Comparison by School Division

Elementary Schools – Spring 2015 Testing

Division	3 rd Reading	3 rd Math	4 th Reading	4 th Math	4 th VA Studies	5 th Reading	5 th Math	5 th Science	# higher than Salem	FY14-15 Per Pupil Cost
Salem	85	85	84	88	93	83	85	86	N/A	10,844
Bedford	75	65	77	81	87	78	80	82	0	9,327
Botetourt	83	82	85	90	97	90	92	91	6	10,475
Craig	78	73	93	90	95	68	76	88	4	11,371
Floyd	82	83	83	87	91	80	88	87	2	9,907
Franklin	85	78	84	87	91	83	85	84	0	10,669
Montgomery	81	79	81	86	87	83	81	86	0	10,569
Roanoke City	74	76	70	83	85	76	80	81	0	12,475
Roanoke County	83	81	84	89	93	85	86	88	4	9,832
Commonwealth of Virginia	75	74	77	84	87	79	79	79	0	11,523

Salem City Schools compares favorably on elementary SOL tests with other school divisions in the Roanoke area and a lower per pupil cost than the state-wide average.

Division	3 rd Reading	3 rd Math	4 th Reading	4 th Math	4 th VA Studies	5 th Reading	5 th Math	5 th Science	# higher than Salem	FY14-15 Per Pupil Cost
Salem	85	85	84	88	93	83	85	86	N/A	10,844
Charlottesville	83	79	78	87	82	68	64	72	0	15,574
Fredericksburg	72	72	77	80	82	71	67	72	0	12,944
Hopewell	58	47	57	60	78	69	71	75	0	10,296
Winchester	75	68	72	78	76	66	63	65	0	12,587

Salem City Schools compares favorably on all elementary SOL tests when compared to similar sized city school divisions with the second lowest per pupil cost.

Salem City Schools

Standards of Learning (SOL) Comparison by School Division

Middle Schools – Spring 2015 Testing

Division	6 th Reading	6 th Math	7 th Reading	7 th Math	8 th Reading	8 th Writing	8 th Math	8 th Science	7 th Civics	# higher than Salem	FY14-15 Per Pupil Cost
Salem	84	80	91	85	81	76	86	87	92	N/A	10,844
Bedford	74	81	85	64	78	71	60	60	84	1	9,327
Botetourt	85	94	88	91	91	79	87	89	93	8	10,475
Craig	87	97	87	<	86	68	88	88	89	5	11,371
Floyd	80	86	84	70	73	69	43	75	86	1	9,907
Franklin	82	85	84	72	75	70	81	85	90	1	10,669
Montgomery	81	85	87	69	79	74	59	82	87	1	10,569
Roanoke City	69	80	70	62	64	65	64	71	79	0	12,475
Roanoke County	87	94	92	92	85	79	85	85	91	6	9,832
Commonwealth of Virginia	76	83	81	72	75	72	74	78	86	1	11,523

Salem City Schools comparison with Roanoke area school systems.

Division	6 th Reading	6 th Math	7 th Reading	7 th Math	8 th Reading	8 th Writing	8 th Math	8 th Science	7 th Civics	# higher than Salem	FY14-15 Per Pupil Cost
Salem	84	80	91	85	81	76	86	87	92	N/A	10,844
Charlottesville	76	83	77	65	75	65	73	57	74	1	15,574
Fredericksburg	78	62	77	74	74	69	80	75	84	0	12,944
Hopewell	63	82	73	72	60	52	78	61	86	1	10,296
Winchester	60	80	72	72	65	62	46	62	<	0	12,587

Salem City Schools compares favorably with similar sized city school systems and has the second lowest per pupil cost.

< = A group below state definition for personally identifiable results

Salem City Schools
Standards of Learning (SOL) Comparison by School Division
High Schools – Spring 2015 Testing

Division	Reading	Writing	Algebra I	Geom.	Algebra II	Earth Science	Biology	Chem.	World Hist. I	World Hist. II	VA & U.S. History	# higher than Salem	FY14-15 Per Pupil Cost
Salem	91	88	90	90	98	93	92	100	98	94	90	N/A	10,844
Bedford	92	71	78	74	78	86	81	80	80	80	87	1	9,327
Botetourt	94	94	89	85	93	93	88	89	93	97	94	4	10,475
Craig	88	72	91	87	100	80	95	78	82	83	69	3	11,371
Floyd	84	81	78	82	86	79	77	72	<	76	82	0	9,907
Franklin	91	75	81	67	82	88	85	86	88	92	90	0	10,669
Montgomery	90	83	90	81	96	87	88	91	81	88	84	0	10,569
Roanoke City	81	79	84	76	97	73	75	88	85	90	79	0	12,475
Roanoke County	95	87	89	90	86	90	89	89	97	94	90	1	9,832
Commonwealth of Virginia	89	83	82	80	87	83	84	88	85	87	87	0	11,523

Salem City Schools compares favorably on high school tests to school systems in the Roanoke area.

Division	Reading	Writing	Algebra I	Geom.	Algebra II	Earth Science	Biology	Chem.	World Hist. I	World Hist. II	VA & U.S. History	# higher than Salem	FY14-15 Per Pupil Cost
Salem	91	88	90	90	98	93	92	100	98	94	90	N/A	10,844
Charlottesville	82	75	78	75	79	72	76	90	87	76	79	0	15,574
Fredericksburg	83	80	81	76	79	80	76	84	85	65	79	0	12,944
Hopewell	73	68	86	75	86	70	71	87	72	87	78	0	10,296
Winchester	93	84	78	75	94	85	71	86	86	88	92	2	12,587

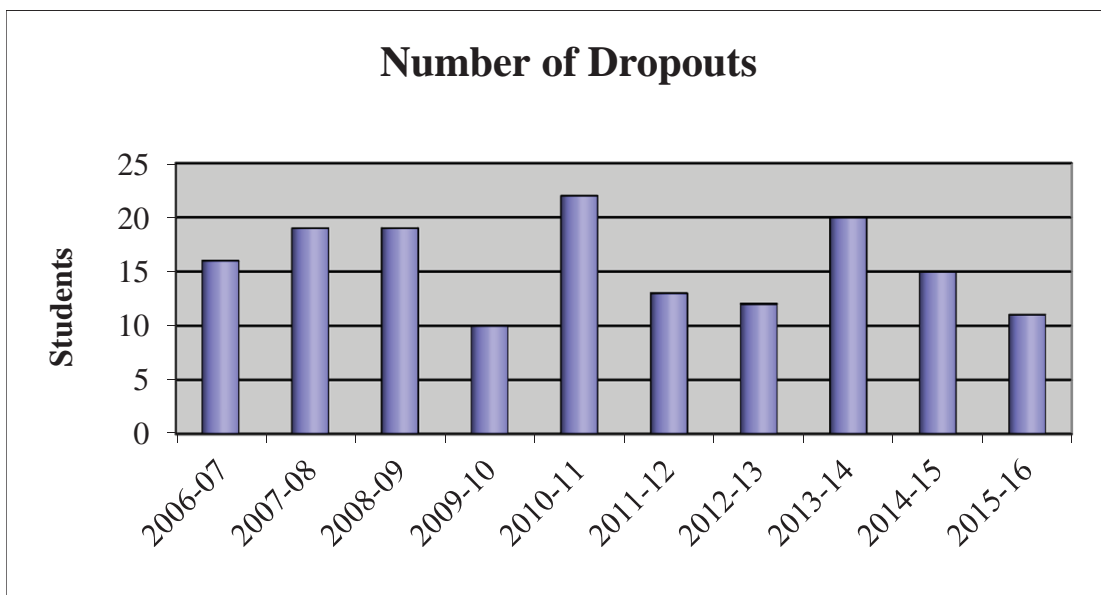
Salem City Schools compares favorably with similar sized city school systems and has the second lowest per pupil cost.

Salem City Schools

Dropout Statistics

	End of Year Membership Grades 7-12	Number of Dropouts	Percent of Dropouts
2006-07	1,950	16	0.82%
2007-08	1,925	19	0.99%
2008-09	1,907	19	1.00%
2009-10	1,947	10	0.51%
2010-11	1,896	22	1.16%
2011-12	1,833	13	0.71%
2012-13	1,816	12	0.66%
2013-14	1,823	20	1.10%
2014-15	1,819	15	0.82%
2015-16	1,807	11	0.61%

Salem City Schools has consistently had one of the lowest dropout rates in the State of Virginia.



Source: Technology Department

Salem City Schools

Parent/Student Surveys

Annual Performance Report for Special Education

The school system participates in an annual survey that assesses the percentage of parents with a child receiving special education services who report that schools facilitated parent involvement as a means of improving services and results for children with disabilities. Survey opportunities are available to parents both online and in hard copy and the results are used to make improvements in communications with parents of children with special needs. The latest report available from the Virginia Department of Education is dated June 1, 2015 and is available at the following web address http://doe.virginia.gov/special_ed/reports_plans_stats/special_ed_performance/division/2013-2014/salem.pdf

Climate Survey

The Salem City school division conducts climate surveys on a biennial basis in the spring of even numbered years. The data collected is used as a component of the comprehensive planning process. A summary of the 2016 parent and staff survey results is listed below with trend data based on the survey administrations in 2012 and 2014.

2016 School Climate Survey Trends (Parents)

	<u>2012</u>	<u>2014</u>	<u>2016</u>
1. I feel positive about my child's school	95%	97%	96%
2. My child's school provides a high quality education	95%	97%	97%
3. My child's school has a positive impact on the community.	96%	97%	97%
4. My child knows what he/she is expected to learn.	95%	96%	96%
5. My child's school provides a caring, respectful, and disciplined environment to promote learning.	91%	94%	94%
6. My child is evaluated based on how well he/she understands learning objectives.	94%	92%	92%
7. My child uses technology at school on a regular basis.	-	92%	94%
8. Rules are fairly and consistently enforced at my child's school.	84%	91%	89%
9. My child's school provides opportunities for intervention.	87%	90%	89%
10. My child's school communicates effectively.	83%	89%	90%
11. My child's grades accurately reflect his/her understanding of course content.	92%	89%	88%
12. My child's school promotes positive peer-to-peer interactions.	89%	89%	90%

	<u>2012</u>	<u>2014</u>	<u>2016</u>
13. I have had a positive experience with transportation provided by the school.	86%	88%	89%
14. My child's teachers are responsive to my child's Individual needs.	88%	88%	87%
15. I am satisfied with the method my child's school uses to report academic progress.	-	87%	79%
16. My child's school provides the knowledge and skills necessary for success in the 21 st century.	-	87%	91%
17. I am pleased with the quality of food served in the cafeteria.	67%	67%	63%
18. My child has been bullied at school this year. (Rarely/Never)	71%	84%	77%
19. My child's school provides information about careers.	84%	78%	84%
20. My child's teacher provides feedback I can use to help my child.	-	-	78%
21. My child's school provides opportunities for enrichment.	85%	84%	88%
22. The homework assigned to my child is meaningful and closely assigned to learning objectives.	-	-	93%
23. The amount of homework assigned is appropriate.	-	-	88%

**2016 School Climate Survey Trends (Staff)
Strengths:**

1. The Salem City school division provides a high-quality education to its students.	99%	98%	98%
2. I enjoy working for the Salem City School division.	97%	95%	95%
3. The Salem City school division provides the support necessary for success.	92%	88%	86%
4. The Salem City school division provides professional development and training to promote growth.	92%	88%	81%
5. The Salem City school division makes decisions based on what is in the best interest of students.	93%	84%	87%
6. The Division fairly and consistently enforces division policies.	76%	81%	83%
7. The Salem City school division communicates with employees.	92%	83%	82%

	<u>2012</u>	<u>2014</u>	<u>2016</u>
Areas for improvement:			
1. The method I use to calculate grades accurately reflects what students in my class know and can do.	-	61%	60%
2. The school division provides opportunities to participate in decision making.	80%	73%	73%
3. The Salem City school division values its employees.	86%	80%	79%
4. I have access to quality instructional materials.	88%	84%	77%

Salem City Schools

Number of Students Receiving Free or Reduced Lunch

			September 2015		
	Free	Reduced	Total	Enrollment	Percent
East Salem Elementary	173	32	205	419	49%
G W Carver Elementary	182	35	217	461	47%
South Salem Elementary	85	22	107	394	27%
West Salem Elementary	57	28	85	396	21%
Total	497	117	614	1,670	37%
Andrew Lewis Middle	224	71	295	898	33%
Total	224	71	295	898	33%
Salem High	211	52	263	1,170	22%
Total	211	52	263	1,170	22%
Division Total	932	240	1,172	3,738	31%

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



Source: Eligibility Count and Principal's Monthly Report

Salem City Schools

Teacher Base Salaries

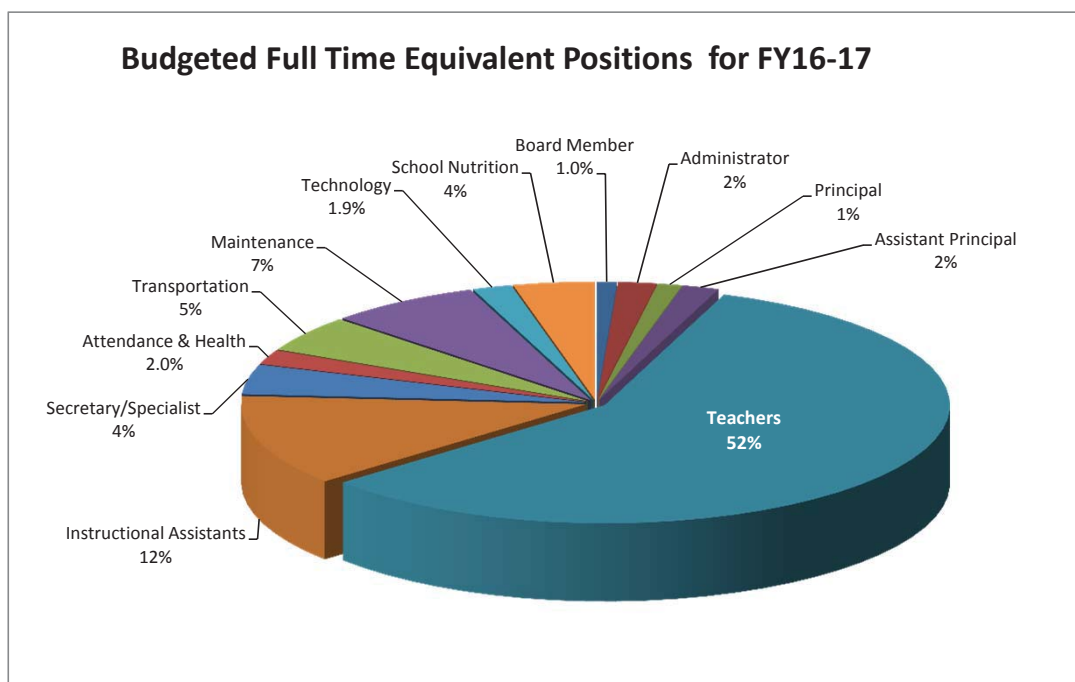
Year	Bachelor Degree		Masters Degree		Doctorate Degree	
	Minimum	Maximum	Minimum	Maximum	Minimum	Maximum
2006-07	\$ 38,600	\$ 60,780	\$ 41,905	\$ 64,085	\$ 43,495	\$ 65,675
2007-08	39,600	62,605	43,005	66,010	44,645	67,650
2008-09	40,392	60,104	43,797	63,509	45,437	65,149
2009-10*	40,392	58,638	43,797	62,043	45,437	63,683
2010-11*	40,392	57,914	43,797	61,319	45,437	62,959
2011-12	40,796	57,771	44,236	61,211	45,896	62,871
2012-13	41,000	60,482	44,647	64,129	46,406	65,888
2013-14*	41,000	59,736	44,647	63,383	46,406	65,142
2014-15	42,000	60,179	45,720	63,899	47,514	65,693
2015-16	42,000	60,328	45,776	64,104	47,597	65,925
2016-17	42,000	61,710	45,776	66,035	47,597	68,122

* Salaries were frozen in response to economic conditions.

Source: Human Resources

Salem City Schools
Full Time Equivalent (FTE) Positions

Positions	2008-09 FTE's	2009-10 FTE's	2010-11 FTE's	2011-12 FTE's	2012-13 FTE's	2013-14 FTE's	2014-15 FTE's	2015-16 FTE's	2016-17 Proposed
Board Member	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0
Administrator	7.5	7.6	8.0	8.0	9.8	9.7	10.3	9.5	9.5
Principal	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0
Assistant Principal	9.0	9.0	9.0	9.0	9.0	9.0	9.0	9.0	9.0
Teachers	320.5	318.6	312.3	308.0	315.1	309.6	307.1	302.1	303.9
Instructional Assistants	73.8	81.8	84.5	75.0	51.5	49.7	54.3	65.1	65.1
Secretary/Specialist	22.4	23.9	21.6	21.7	23.8	25.2	21.8	21.4	21.4
Attendance & Health	14.0	14.3	14.0	14.0	10.3	10.6	10.6	10.5	10.5
Transportation	32.6	28.6	28.6	31.1	31.5	31.4	27.1	26.2	26.2
Maintenance	42.6	42.2	41.0	41.5	41.0	39.3	38.5	37.3	37.3
Technology	13.8	12.6	10.8	11.0	9.0	8.8	10.0	9.7	9.7
School Nutrition	29.8	29.8	30.2	29.1	28.1	28.8	(1) 27.0	20.0	20.0
Totals	576.9	579.3	570.9	559.3	540.0	533.1	526.8	521.8	523.6



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

Source: Human Resource Office and Annual School Report

Salem City Schools

Employee Benefits

Retirement	All full-time employees are covered by the Virginia Retirement System (VRS). The school board pays 14.66% of the base salary for all full-time professional personnel and 7.85% of the base salary for all other covered employees. The school board also pays for the state mandated retiree health credit at a cost of 1.11% of the base salary of all full-time professional personnel.
Social Security	The school board pays 7.65% of all taxable wages for each covered employee.
Group Life Insurance	Each employee covered under the Virginia Retirement System receives life insurance protection equal to twice his or her annual salary with double indemnity provision. The full cost for instructional and non-instructional personnel is paid by the School Board at a cost of 1.31% of annual salary.
Group Health Insurance	All full-time and part-time employees on contract are eligible for group health insurance. The school system pays a portion of the premium for full-time employees. Coverage options available are subscriber, subscriber + 1 minor, subscriber + spouse, subscriber + children, and family.
Group Dental Insurance	All full-time and part-time employees on contract are eligible for group dental insurance. The school system pays a portion of the premium for the full-time employees. Coverage options available are subscriber, subscriber + 1 dependent, and family.
Employee Health Clinic	Employees and their dependents who are enrolled in the school division's health care plan has access to the Employee Health Clinic (managed by Synergy.) Services provided are sick visits, chronic illness visits, prescriptions, labs/blood work, sports physicals, weight management, tobacco cessation, etc. The intent of the clinic is not to replace your primary care provider, but rather to be an additional support and resource with no cost to the employee for visits or for services performed by clinic staff.
Workers' Compensation	All employees are provided workers' compensation benefits for bodily injury by accident or disease that is caused or aggravated by conditions of employment. Payments will be made to or on behalf of employees for medical expenses and loss of wages.
Personal, Vacation, Holiday and Sick Leave	Personal, vacation, holiday and/or sick leave are provided to employees in accordance with current personnel policies.

Salem City Schools

Insurance Rates

Effective October 1, 2016 - September 30, 2017

Anthem BC/BS - KeyCare 20	2016-17 Monthly Rates	Amount Paid by Salem City Schools	Amount Paid by Employee
Subscriber Only	683.90	519.76	164.14
Subscriber + One Minor Child	989.62	653.16	336.46
Subscriber + Spouse	1,367.79	560.80	807.00
Subscriber + Children	1,504.56	616.88	887.68
Family	1,708.12	700.32	1,007.80

Anthem BC/BS - KeyCare 30	2016-17 Monthly Rates	Amount Paid by Salem City Schools	Amount Paid by Employee
Subscriber Only	633.28	569.95	63.32
Subscriber + One Minor Child	916.38	687.28	229.10
Subscriber + Spouse	1,266.58	633.30	633.28
Subscriber + Children	1,393.34	696.68	696.66
Family	1,581.72	790.86	790.86

**Anthem BC/BS - Lumenos HDHP + HSA	2016-17 Monthly Rates	Amount Paid by Salem City Schools	Amount Paid by Employee
Subscriber Only	510.33	489.94	20.40
Subscriber + One Minor Child	738.46	605.54	132.92
Subscriber + Spouse	1,020.68	581.80	438.88
Subscriber + Children	1,122.74	639.96	482.78
Family	1,274.64	726.54	548.10

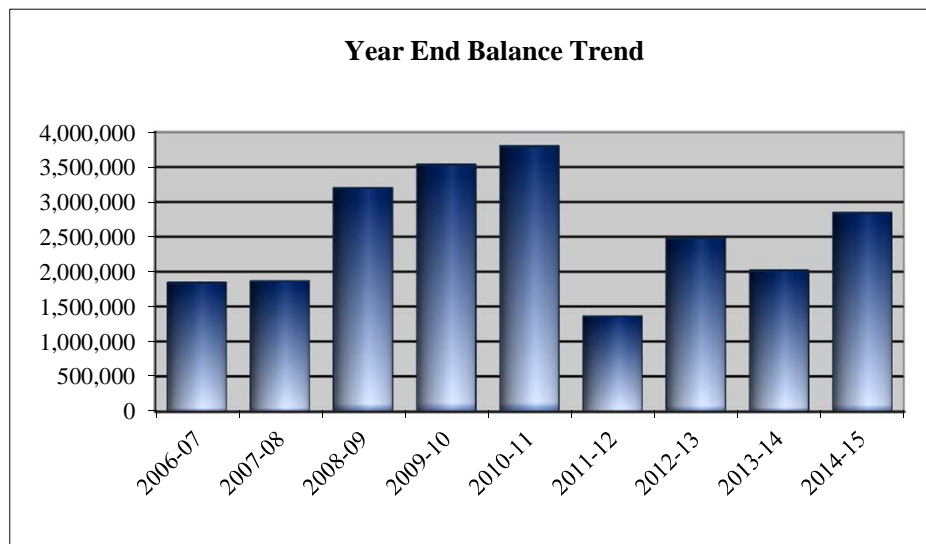
** Salem City Schools will offer a one-time deposit to the health savings account (HSA) for any current employee that signs up for coverage. The deposit will be \$800 for the individual coverage and \$1,200 for all other plan choices. This will only apply to any employee that is enrolling in the Lumenos plan for the first time during open enrollment. This deposit will be made after accounts have been established for all employees of this plan.

Ameritas Dental	2016-17 Monthly Rates	Amount Paid by Salem City Schools	Amount Paid by Employee
Subscriber Only	37.72	37.72	0.00
Subscriber + One Dependent	66.84	37.72	29.12
Family	108.72	37.72	71.00

Salem City Schools

Fund Balance

Year	General Fund Budget	Fund Balance *	Fund Balance as a % of Budget
2006-07	\$39,726,540	\$1,840,712	4.63%
2007-08	40,986,978	1,863,379	4.55%
2008-09	43,067,148	3,199,035	7.43%
2009-10	42,607,004	3,532,889	8.29%
2010-11	40,401,098	3,794,607	9.39%
2011-12	41,396,614	1,361,283	3.29%
2012-13	42,427,360	2,479,205	5.84%
2013-14	41,092,046	2,016,870	4.91%
2014-15	41,810,231	2,839,998	6.79%
2015-16	42,287,112	TBD	TBD



* Fund balance includes General Funds and Grant Funds

Source: City of Salem Finance Department

Salem City Schools

Composite Index of Local Ability to Pay

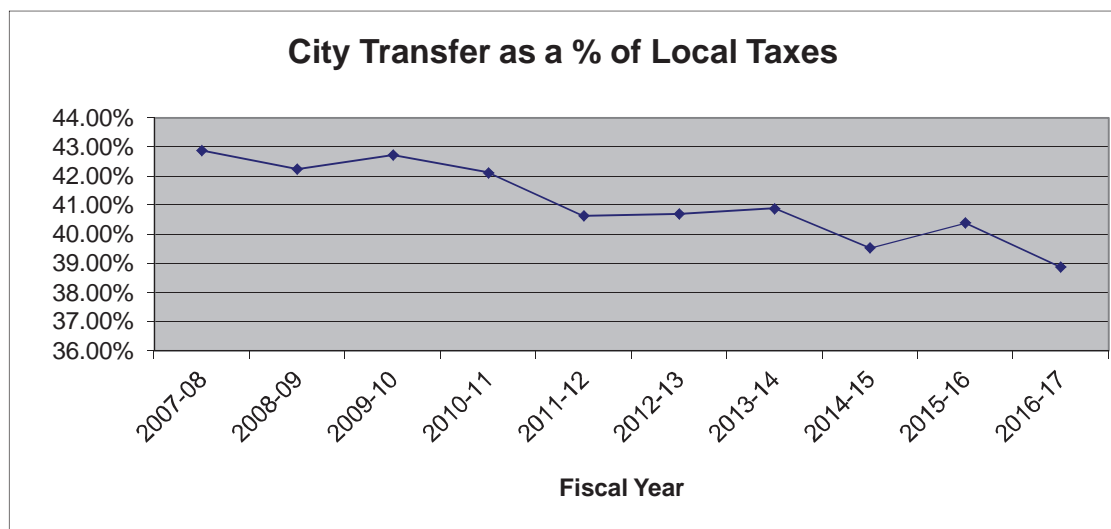
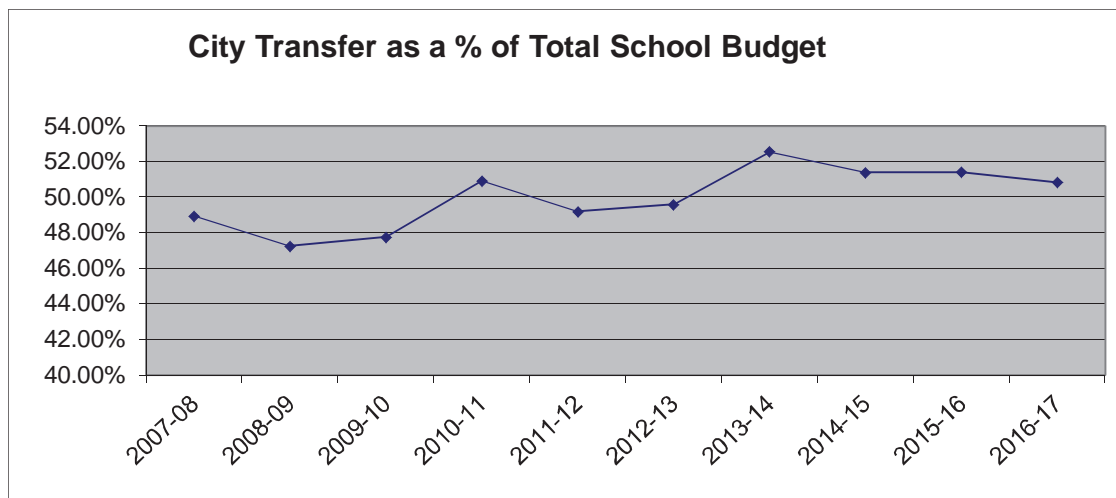
Year	Salem	Bedford County	Botetourt County	Craig County	Floyd County	Franklin County	Montgomery County	Roanoke City	Roanoke County
2012-14	0.3695	0.3132	0.3720	0.3157	0.3470	0.4138	0.3866	0.3592	0.3704
2014-16	0.3628	0.4268	0.3710	0.3163	0.3440	0.4181	0.4053	0.3728	0.3657
2016-18	0.3704	0.3132	0.3766	0.3026	0.3402	0.3948	0.3830	0.3443	0.3587

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

Source: Business Office, Virginia Department of Education, December 2015

Salem City Schools Local Appropriation

Year	Local Appropriation	Dollar Increase	% Increase	Total Budget	% of Budget	Local Tax Revenue	% of Local Revenue
2007-08	\$20,055,133	\$841,316	4.38%	\$40,986,978	48.93%	\$46,771,578	42.88%
2008-09	20,343,509	288,376	1.44%	43,067,148	47.24%	48,159,890	42.24%
2009-10	20,343,509	0	0.00%	42,607,004	47.75%	47,610,543	42.73%
2010-11	20,568,196	224,687	1.10%	40,401,098	50.91%	48,821,807	42.13%
2011-12	20,357,396	(210,800)	-1.02%	41,396,614	49.18%	50,095,377	40.64%
2012-13	21,030,951	673,555	3.31%	42,427,360	49.57%	51,659,933	40.71%
2013-14	21,589,892	558,941	2.66%	41,092,046	52.54%	52,790,037	40.90%
2014-15	21,478,808	(111,084)	-0.51%	41,810,231	51.37%	54,328,233	39.54%
2015-16	21,729,620	250,812	1.17%	42,287,112	51.39%	53,786,800	40.40%
2016-17	21,393,998	(335,622)	-1.54%	42,101,990	50.81%	55,021,309	38.88%



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

Salem City Schools

Required Local Match

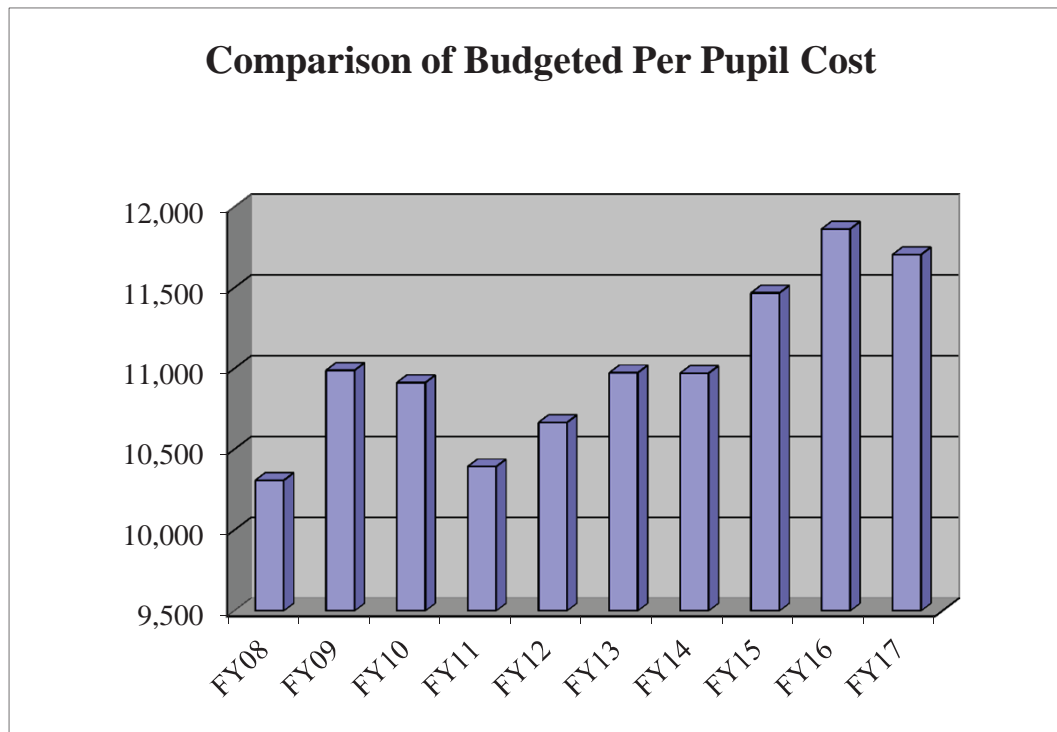
Year	General Fund Budget	Estimated Local Match	Budgeted Local Funding	% in Excess of Match
2009-10	\$43,067,148	\$7,518,247	\$20,343,509	271%
2010-11	42,607,004	6,996,382	20,568,196	294%
2011-12	40,401,098	7,011,543	20,357,396	290%
2012-13	41,396,614	7,657,583	21,030,951	275%
2013-14	42,427,360	7,627,755	21,589,892	283%
2014-15	41,810,231	8,350,781	21,478,808	257%
2015-16	42,287,112	8,240,909	21,729,620	264%
2016-17	42,101,990	8,233,579	21,393,998	260%

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

Source: Business Office

Salem City Schools Budgeted Per Pupil Cost

Year	ADM	Per Pupil Cost				Total
		Local	State Aid	Sales Tax	Federal Aid	
2007-08	3,922	\$4,991	\$3,979	\$863	\$475	\$10,308
2008-09	3,900	5,173	4,477	851	488	10,989
2009-10	3,915	5,201	4,039	809	864	10,913
2010-11	3,859	5,299	3,549	793	752	10,393
2011-12	3,840	5,309	3,766	839	752	10,666
2012-13	3,779	5,552	3,983	827	612	10,974
2013-14	3,761	5,461	3,860	899	751	10,971
2014-15	3,774	5,753	4,169	918	628	11,468
2015-16	3,716	6,061	4,191	918	694	11,864
2016-17	3,710	5,858	4,190	1,004	653	11,705



Source: Annual proposed per pupil cost for public education. Includes regular day school, food service, summer school, adult education, and other educational programs, but does not include facilities, debt service or capital outlay additions.

City of Salem, Virginia

Demographic Data

A. Date founded	1802	G. Education	
First charter adopted	1806	Number of elementary schools	4
B. Form of government	Council-Manager	Number of middle schools	1
C. Area	14.4	Number of high schools	1
D. Population	25,483	Average Daily Membership	3,716
Per capita income	\$43,418	H. Parks and Recreation	
City bond rating	AAA	Number of parks/athletic fields	15
E. Fire and Rescue protection		Total park acreage	495
Number of fire/rescue stations	3	Number of community/rec center	1
Emergence Responses - fire	3,203	Number of dog parks	1
F. Police protection		Number of golf courses	1
Number of stations	1	I. Libraries	
Calls for service	32,798	Number of sites	1
Accidents	983	Patrons visits	178,323
DUI Arrests	63	Total circulation	240,516
		J. Unemployment Rate	4.0%

Source: City of Salem Finance Department

AAL – Actuarial Accrued Liability

AARA – American Recovery and Reinvestment Act

AASA – American Association of School Administrators

ABE – Adult Basic Education

ACT – American College Test

ADA – Americans with Disabilities Act

ADM – Average Daily Membership

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

AED – Automated External Defibrillator

AESOP – Substitute placement and absence management service

AIIMS – Alternative Instructional Individualized Methods for Success

ALMS – Andrew Lewis Middle School

AP – Advanced Placement.

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

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

ARC – Annual Required Contributions

ASBO – Association of School Business Officials

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

AV – Audio Visual

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

AYP – Adequate Yearly Progress

BD – Behavior Disorder

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

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

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

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

CAFR – Comprehensive Annual Financial Report

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

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

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

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

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

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

CCAP – Community College Access Program

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

CIP – Capital Improvement Program

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

CPR – Cardiopulmonary Resuscitation

CSA – Comprehensive Services Act

CTE – Career and Technical Education

Debt – An obligation resulting from the borrowing of money.

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

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

DMAS – Department of Medical Assistance Services

EBS – Educational Broadband Services

ED – Emotional Disturbance

ELL – English Language Learners

EMH – Educable Mentally Handicapped

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

ESC – Eastern States Consortium

ESEA – Elementary and Secondary Education

ESL – English as a Second Language

ESSA – The Every Student Succeeds Act was signed by President Obama on December 10, 2015.

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

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

FAPE – Free Appropriate Public Education

FICA – Federal Insurance Contribution Act

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

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

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

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

FY – Fiscal Year

GASB – Government Accounting Standards Board

GED – General Education Development

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

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

GFOA – Government Finance Officers Association

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

HIPAA – Health Insurance Portability Accountability Act

HR - Human Resources

IB – International Baccalaureate

ID – Intellectual Disability

IDEA – Individuals with Disabilities Act

IEP – Individual Education Plan

ISAEF – Individual Student Alternative Education Plan

IT – Information Technology

ITRT – Information Technology Resource Teacher

LCI – Local Composite Index

LD – Learning Disabled

LEP – Limited English Proficient

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

MAP® – Measures of Academic Progress®

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

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

MOOC – Massive Open Online Course

NBC – National Board Certified

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

NSBA – National School Boards Association

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

OHI – Other Health Impairment

OPEB – Other Postemployment Benefits

OSHA – Occupational Safety and Health Administration

OT – Overtime

PD – Professional Development

PEP – Physical Education Program

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

PSAT – Preliminary SAT Test



PTA – Parent Teacher Association

PTSA – Parent Teacher Student Association

PT/OT – Physical Therapist/Occupational Therapist

POS – Point of Sale

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

REWIP – Retirement: Extended Work Incentive Program

SACS – Southern Association of Colleges and Schools

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

SAP – Student Assistance Program

SAT – Scholastic Aptitude Test

SBL – Standards Based Learning

SHS – Salem High School

SOQ – Standards of Quality

SST – Student Support Team

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

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

SWD – Students with Disabilities

SY – School Year

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

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

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

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

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

UAAL – Unfunded Accrued Actuarial Liability

VASS – Virginia Association of School Superintendents

VDOE – Virginia Department of Education

VHSL – Virginia High School League

VIP – Virginia Index of Performance

VPI – Virginia Preschool Initiative

VPSA – Virginia Public School Authority

VRS – Virginia Retirement System

VSBA – Virginia School Boards Association

VWCC – Virginia Western Community College

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

YMCA – Young Men’s Christian Association



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Compensation Plan

Back of Tab

SALEM CITY SCHOOLS

COMPENSATION PLAN – SALARY SCALES

FOR

2016 – 2017

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



**SALEM CITY SCHOOLS
2016-2017 TEACHER SALARY SCALE**

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

Years of Experience	Bachelors	Bachelors +12 hours	Bachelors +24 hours	Masters	Masters +12 hours	Masters +24 hours	Doctorate
0	\$42,000	\$42,500	\$43,000	\$45,776	\$46,276	\$46,776	\$47,597
1	42,630	43,133	43,635	46,412	46,914	47,416	48,241
2	43,169	43,674	44,179	46,969	47,474	47,978	48,807
3	43,771	44,219	44,725	47,528	48,036	48,542	49,375
4	44,771	45,271	45,771	48,547	49,048	49,546	50,369
5	44,980	45,483	45,985	48,774	49,277	49,777	50,604
6	45,192	45,697	46,202	49,004	49,509	50,012	50,842
7	45,557	46,064	46,571	49,387	49,894	50,400	51,234
8	45,926	46,436	46,945	49,774	50,284	50,792	51,630
9	46,297	46,809	47,321	50,163	50,676	51,186	52,029
10	46,670	47,185	47,700	50,556	51,072	51,584	52,431
11	47,511	48,028	48,545	51,416	51,934	52,449	53,299
12	48,366	48,886	49,405	52,290	52,811	53,328	54,183
13	49,078	49,600	50,122	53,022	53,545	54,065	54,924
14	49,799	50,324	50,849	53,763	54,289	54,812	55,675
15	50,476	51,003	51,531	54,460	54,989	55,514	56,382
16	51,162	51,692	52,223	55,167	55,698	56,226	57,098
17	51,857	52,391	52,924	55,883	56,417	56,948	57,825
18	52,562	53,098	53,634	56,609	57,145	57,679	58,561
19	53,276	53,814	54,353	57,344	57,883	58,420	59,306
20	54,001	54,543	55,084	58,091	58,633	59,173	60,064
21	54,734	55,279	55,823	58,846	59,391	59,934	60,830
22	55,478	56,026	56,573	59,613	60,161	60,706	61,607
23	56,232	56,783	57,333	60,390	60,941	61,489	62,395
24	56,996	57,550	58,103	61,177	61,731	62,282	63,193
25	57,770	58,327	58,884	61,974	62,531	63,086	64,002
26	58,556	59,116	59,675	62,783	63,344	63,901	64,822
27	59,353	59,915	60,479	63,604	64,168	64,728	65,655
28	60,127	60,694	61,260	64,403	64,971	65,534	66,466
29	60,914	61,483	62,053	65,214	65,784	66,352	67,289
30+	61,710	62,283	62,855	66,035	66,609	67,179	68,122

Salary Supplements

National Board Certification: Base Salary + \$2,500
Speech-Language Pathologist: Base Salary + \$5,000

Pay for Substitutes

Currently licensed \$110
Lapsed or no license \$100
Long-term rate, 21st consecutive day \$205

Employee Benefits

Group health insurance available; employer contribution varies by plan
Group dental insurance available; employer contribution varies by plan
VRS group life insurance paid
Optional group life insurance available
One day of sick leave per month of contract
Three days of personal leave annually
Sick leave bank available after 1 year of service
Employee Assistance Program
Flexible Benefits Plan

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

Salem City Schools
Pay Schedule for Extra-Curricular Activities
2016-2017

Base Factor =	\$42,000	Experience Factor =	\$100									
Years Experience	Percentage Factors											
	21%	14%	10%	9%	8%	7%	6%	5%	4%	3%	2%	1%
0	\$8,820	\$5,880	\$4,200	\$3,780	\$3,360	\$2,940	\$2,520	\$2,100	\$1,680	\$1,260	\$840	\$420
1	\$8,841	\$5,894	\$4,210	\$3,789	\$3,368	\$2,947	\$2,526	\$2,105	\$1,684	\$1,263	\$842	\$421
2	\$8,862	\$5,908	\$4,220	\$3,798	\$3,376	\$2,954	\$2,532	\$2,110	\$1,688	\$1,266	\$844	\$422
3	\$8,883	\$5,922	\$4,230	\$3,807	\$3,384	\$2,961	\$2,538	\$2,115	\$1,692	\$1,269	\$846	\$423
4	\$8,904	\$5,936	\$4,240	\$3,816	\$3,392	\$2,968	\$2,544	\$2,120	\$1,696	\$1,272	\$848	\$424
5	\$8,925	\$5,950	\$4,250	\$3,825	\$3,400	\$2,975	\$2,550	\$2,125	\$1,700	\$1,275	\$850	\$425
6	\$8,946	\$5,964	\$4,260	\$3,834	\$3,408	\$2,982	\$2,556	\$2,130	\$1,704	\$1,278	\$852	\$426
7	\$8,967	\$5,978	\$4,270	\$3,843	\$3,416	\$2,989	\$2,562	\$2,135	\$1,708	\$1,281	\$854	\$427
8	\$8,988	\$5,992	\$4,280	\$3,852	\$3,424	\$2,996	\$2,568	\$2,140	\$1,712	\$1,284	\$856	\$428
9	\$9,009	\$6,006	\$4,290	\$3,861	\$3,432	\$3,003	\$2,574	\$2,145	\$1,716	\$1,287	\$858	\$429
10	\$9,030	\$6,020	\$4,300	\$3,870	\$3,440	\$3,010	\$2,580	\$2,150	\$1,720	\$1,290	\$860	\$430
11	\$9,051	\$6,034	\$4,310	\$3,879	\$3,448	\$3,017	\$2,586	\$2,155	\$1,724	\$1,293	\$862	\$431
12	\$9,072	\$6,048	\$4,320	\$3,888	\$3,456	\$3,024	\$2,592	\$2,160	\$1,728	\$1,296	\$864	\$432
13	\$9,093	\$6,062	\$4,330	\$3,897	\$3,464	\$3,031	\$2,598	\$2,165	\$1,732	\$1,299	\$866	\$433
14	\$9,114	\$6,076	\$4,340	\$3,906	\$3,472	\$3,038	\$2,604	\$2,170	\$1,736	\$1,302	\$868	\$434
15	\$9,135	\$6,090	\$4,350	\$3,915	\$3,480	\$3,045	\$2,610	\$2,175	\$1,740	\$1,305	\$870	\$435
16	\$9,156	\$6,104	\$4,360	\$3,924	\$3,488	\$3,052	\$2,616	\$2,180	\$1,744	\$1,308	\$872	\$436
17	\$9,177	\$6,118	\$4,370	\$3,933	\$3,496	\$3,059	\$2,622	\$2,185	\$1,748	\$1,311	\$874	\$437
18	\$9,198	\$6,132	\$4,380	\$3,942	\$3,504	\$3,066	\$2,628	\$2,190	\$1,752	\$1,314	\$876	\$438
19	\$9,219	\$6,146	\$4,390	\$3,951	\$3,512	\$3,073	\$2,634	\$2,195	\$1,756	\$1,317	\$878	\$439
20	\$9,240	\$6,160	\$4,400	\$3,960	\$3,520	\$3,080	\$2,640	\$2,200	\$1,760	\$1,320	\$880	\$440
21	\$9,261	\$6,174	\$4,410	\$3,969	\$3,528	\$3,087	\$2,646	\$2,205	\$1,764	\$1,323	\$882	\$441
22	\$9,282	\$6,188	\$4,420	\$3,978	\$3,536	\$3,094	\$2,652	\$2,210	\$1,768	\$1,326	\$884	\$442
23	\$9,303	\$6,202	\$4,430	\$3,987	\$3,544	\$3,101	\$2,658	\$2,215	\$1,772	\$1,329	\$886	\$443
24	\$9,324	\$6,216	\$4,440	\$3,996	\$3,552	\$3,108	\$2,664	\$2,220	\$1,776	\$1,332	\$888	\$444
25	\$9,345	\$6,230	\$4,450	\$4,005	\$3,560	\$3,115	\$2,670	\$2,225	\$1,780	\$1,335	\$890	\$445
26	\$9,366	\$6,244	\$4,460	\$4,014	\$3,568	\$3,122	\$2,676	\$2,230	\$1,784	\$1,338	\$892	\$446
27	\$9,387	\$6,258	\$4,470	\$4,023	\$3,576	\$3,129	\$2,682	\$2,235	\$1,788	\$1,341	\$894	\$447
28	\$9,408	\$6,272	\$4,480	\$4,032	\$3,584	\$3,136	\$2,688	\$2,240	\$1,792	\$1,344	\$896	\$448
29	\$9,429	\$6,286	\$4,490	\$4,041	\$3,592	\$3,143	\$2,694	\$2,245	\$1,796	\$1,347	\$898	\$449
30	\$9,450	\$6,300	\$4,500	\$4,050	\$3,600	\$3,150	\$2,700	\$2,250	\$1,800	\$1,350	\$900	\$450

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

Salem City Schools
Pay Percentage Factors for VHSL Activities
2016-2017

Length of Season (0.2% x Number of Weeks)		
	SHS	ALMS
Baseball	16	11
Basketball	18	13
Cheerleading	29	20
Cross Country	11	N/A
Debate	20	N/A
Football	16	7
Forensics	15	N/A
Golf	10	N/A
Indoor Track	16	N/A
Lacrosse	16	N/A
Scholastic Bowl	13	N/A
Soccer	16	12
Softball	16	11
Swimming	14	N/A
Tennis	16	N/A
Theatre Festival	13	N/A
Track & Field	15	11
Volleyball	12	8
Wrestling	15	13

Number of Participants			
Tier 1	Tier 2	Tier 3	Tier 4
0.50%	0.75%	1.00%	1.25%

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

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

coaches hired after July 1, 2014

@ coaches hired before July 1, 2014

Head Coach Program Administration			
Tier 1	Tier 2	Tier 3	Tier 4
1.00%	1.50%	2.00%	2.50%

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

coaches hired after July 1, 2014

@ coaches hired before July 1, 2014

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

Assistant Coaches (0.5% x Number of Assistants)		
	SHS	ALMS
Baseball	2	1
Basketball	3	1
Cheerleading	2	1
Cross Country	0	N/A
Debate	0	N/A
Football	8	3
Forensics	0	N/A
Golf	0	N/A
Indoor Track	1	N/A
Lacrosse	1	N/A
Scholastic Bowl	0	N/A
Soccer	2	1
Softball	2	1
Swimming	1	N/A
Tennis	0	N/A
Theatre Festival	0	N/A
Track & Field	3	1
Volleyball	2	1
Wrestling	1	1

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

VHSL Activity Supplement Market Adjustments
 Lacrosse Head Coach - \$600
 Wrestling Head Coach - \$200

Salem City Schools
Salary Supplements for 2016-2017

Assignment	Amount
Clerk of the School Board	\$3,600
Alternative Education Assessment	\$3,000
Instructional Supplements	\$1,600
Coordinators	
Special Education Transition Coach	
Instructional Coach	
Department Chair	
Andrew Lewis Middle School	\$1,600
Salem High School	\$1,800
Grade Team Leader	
Andrew Lewis Middle School	\$500
Clinical Faculty Lead Teachers	\$300
Food Service Assistant Manager	
Elementary Schools	\$318
Middle & High Schools	\$530
Football Equipment Manager	
Salem High School	\$2,500
Indoor Drumline Supplement	
Salem High School	\$1,042
Night Supervisor	
Salem High School	\$1,060

SALEM CITY SCHOOLS
2016-2017 Classified Employee Pay Scale Matrix

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	Grade	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
Step																											
A	Hourly	\$ 8.20120	\$ 8.61126	\$ 9.04182	\$ 9.49391	\$ 9.96861	\$ 10.46704	\$ 10.99039	\$ 11.53991	\$ 12.11691	\$ 12.72275	\$ 13.35889	\$ 14.02684	\$ 14.72818	\$ 15.46459	\$ 16.23782	\$ 17.04971	\$ 17.90219	\$ 18.79730	\$ 19.73717	\$ 20.72402	\$ 21.76023	\$ 22.84824	\$ 23.99065	\$ 25.19018	\$ 26.44969	\$ 27.77217
B	Hourly	8.44724	8.86960	9.31308	9.77873	10.26767	10.78105	11.32010	11.88611	12.48041	13.10444	13.75966	14.44764	15.17002	15.92852	16.72495	17.56120	18.43926	19.36122	20.32928	21.34574	22.41303	23.53368	24.71037	25.94589	27.24318	28.60534
C	Hourly	8.70065	9.13569	9.59247	10.07209	10.57570	11.10448	11.65971	12.24269	12.85483	13.49757	14.17245	14.88107	15.62512	16.40638	17.22670	18.08803	18.99243	19.94206	20.93916	21.98612	23.08542	24.23969	25.45168	26.72426	28.06048	29.46350
D	Hourly	8.96167	9.40976	9.88024	10.37426	10.89297	11.43762	12.00950	12.60997	13.24047	13.90250	14.59762	15.32750	16.09388	16.89857	17.74350	18.63067	19.56221	20.54032	21.56733	22.64570	23.77799	24.96688	26.21523	27.52599	28.90229	30.34740
E	Hourly	9.23052	9.69205	10.17665	10.68548	11.21976	11.78075	12.36978	12.98827	13.63769	14.31957	15.03555	15.78733	16.57669	17.40553	18.27580	19.18959	20.14907	21.15653	22.21435	23.32507	24.49133	25.71589	27.00169	28.35177	29.76936	31.25783
F	Hourly	9.46129	9.93435	10.43107	10.95262	11.50025	12.07526	12.67903	13.31298	13.97863	14.67756	15.41144	16.18201	16.99111	17.84067	18.73270	19.66933	20.65280	21.68544	22.76971	23.90820	25.10361	26.35879	27.67673	29.06056	30.51359	32.03927
G	Hourly	9.69782	10.18271	10.69184	11.22644	11.78776	12.37715	12.99600	13.64580	14.32809	15.04450	15.79672	16.58656	17.41589	18.28668	19.20102	20.16107	21.16912	22.22758	23.33896	24.50590	25.73120	27.01776	28.36865	29.78708	31.27643	32.84025
H	Hourly	9.94026	10.43728	10.95914	11.50710	12.08245	12.68658	13.32090	13.98695	14.68630	15.42061	16.19164	17.00122	17.85129	18.74385	19.68104	20.66509	21.69835	22.78327	23.92243	25.11855	26.37448	27.69320	29.07786	30.53176	32.05834	33.66126
I	Hourly	10.18877	10.69821	11.23312	11.79478	12.38451	13.00374	13.65393	14.33662	15.05345	15.80613	16.59643	17.42625	18.29757	19.21245	20.17307	21.18172	22.24081	23.35285	24.52049	25.74651	27.03384	28.38553	29.80481	31.29505	32.85980	34.50279
J	Hourly	10.44349	10.96566	11.51395	12.08964	12.69413	13.32883	13.99527	14.69504	15.42979	16.20128	17.01134	17.86191	18.75501	19.69276	20.67739	21.71126	22.79683	23.93667	25.13350	26.39018	27.70969	29.09517	30.54993	32.07743	33.68130	35.36536
K	Hourly	10.70458	11.23981	11.80180	12.39189	13.01148	13.66205	14.34516	15.06241	15.81553	16.60631	17.43663	18.30846	19.22388	20.18508	21.19433	22.25405	23.36675	24.53509	25.76184	27.04993	28.40243	29.82255	31.31368	32.87936	34.52333	36.24950
L	Hourly	10.97219	11.52080	12.09684	12.70168	13.33677	14.00361	14.70379	15.43897	16.21092	17.02147	17.87254	18.76617	19.70448	20.68970	21.72419	22.81040	23.95092	25.14846	26.40589	27.72618	29.11249	30.56811	32.09652	33.70135	35.38641	37.15573
M	Hourly	11.24650	11.80882	12.39926	13.01922	13.67019	14.35370	15.07138	15.82495	16.61620	17.44701	18.31936	19.23532	20.19709	21.20695	22.26729	23.38066	24.54969	25.77717	27.06603	28.41933	29.84030	31.33232	32.89893	34.54388	36.27107	38.08463
N	Hourly	11.52766	12.10404	12.70924	13.34471	14.01194	14.71254	15.44816	16.22057	17.03160	17.88318	18.77734	19.71621	20.70202	21.73712	22.82397	23.96517	25.16343	26.42160	27.74268	29.12982	30.58631	32.11562	33.72141	35.40748	37.17785	39.03674
O	Hourly	11.81585	12.40664	13.02697	13.67832	14.36224	15.08035	15.83437	16.62609	17.45739	18.33026	19.24677	20.20911	21.21957	22.28055	23.39457	24.56430	25.79252	27.08214	28.43625	29.85806	31.35097	32.91852	34.56444	36.29266	38.10730	40.01266
P	Hourly	12.11125	12.71681	13.35265	14.02028	14.72130	15.45736	16.23023	17.04174	17.89383	18.78852	19.72794	20.71434	21.75006	22.83756	23.97944	25.17841	26.43733	27.75920	29.14716	30.60452	32.13474	33.74148	35.42855	37.19998	39.05998	41.01298
Q	Hourly	12.41403	13.03473	13.68646	14.37079	15.08933	15.84379	16.63598	17.46778	18.34117	19.25823	20.22114	21.23220	22.29381	23.40850	24.57892	25.80787	27.09826	28.45318	29.87584	31.36963	32.93811	34.58501	36.31427	38.12998	40.03648	42.03830
R	Hourly	12.72438	13.36060	14.02863	14.73006	15.46656	16.23989	17.05188	17.90448	18.79970	19.73969	20.72667	21.76300	22.85115	23.99371	25.19340	26.45307	27.77572	29.16451	30.62273	32.15387	33.76156	35.44964	37.22212	39.08323	41.03739	43.08926
S	Hourly	13.04249	13.69461	14.37934	15.09831	15.85322	16.64589	17.47818	18.35209	19.26969	20.23318	21.24484	22.30708	23.42243	24.59355	25.82323	27.11439	28.47011	29.89362	31.38830	32.95772	34.60560	36.33588	38.15268	40.06031	42.06332	44.16649
T	Hourly	13.36855	14.03698	14.73883	15.47577	16.24956	17.06203	17.91513	18.81089	19.75144	20.73901	21.77596	22.86476	24.00799	25.20839	26.46881	27.79225	29.18187	30.64096	32.17301	33.78166	35.47074	37.24428	39.10649	41.06182	43.11491	45.27065
U	Hourly	13.70276	14.38790	15.10730	15.86266	16.65579	17.48858	18.36301	19.28116	20.24522	21.25748	22.32036	23.43637	24.60819	25.83860	27.13053	28.48706	29.91141	31.40698	32.97733	34.62620	36.35751	38.17539	40.08415	42.08836	44.19278	46.40242
V	Hourly	14.04533	14.74760	15.48498	16.25923	17.07219	17.92580	18.82209	19.76319	20.75135	21.78892	22.87837	24.02228	25.22340	26.48457	27.80880	29.19924	30.65920	32.19216	33.80177	35.49185	37.26645	39.12977	41.08626	43.14057	45.29760	47.56248



**Grade 3
Food Service Staff
2016-2017**

Step	Hourly Rate	6 hours/day 190 days/year	6.5 hours/day 187 days/year	6.5 hours/day 190 days/year	7 hours/day 187 days/year	7 hours/day 190 days/year	7.5 hours/day 190 days/year
A	\$ 9.04182	\$ 10,308	\$ 10,990	\$ 11,167	\$ 11,836	\$ 12,026	\$ 12,885
B	9.31308	10,617	11,320	11,502	12,191	12,386	13,271
C	9.59247	10,935	11,660	11,847	12,557	12,758	13,669
D	9.88024	11,263	12,009	12,202	12,933	13,141	14,079
E	10.17665	11,601	12,370	12,568	13,321	13,535	14,502
F	10.43107	11,891	12,679	12,882	13,654	13,873	14,864
G	10.69184	12,189	12,996	13,204	13,996	14,220	15,236
H	10.95914	12,493	13,321	13,535	14,346	14,576	15,617
I	11.23312	12,806	13,654	13,873	14,704	14,940	16,007
J	11.51395	13,126	13,995	14,220	15,072	15,314	16,407
K	11.80180	13,454	14,345	14,575	15,449	15,696	16,818
L	12.09684	13,790	14,704	14,940	15,835	16,089	17,238
M	12.39926	14,135	15,071	15,313	16,231	16,491	17,669
N	12.70924	14,489	15,448	15,696	16,636	16,903	18,111
O	13.02697	14,851	15,834	16,088	17,052	17,326	18,563
P	13.35265	15,222	16,230	16,491	17,479	17,759	19,028
Q	13.68646	15,603	16,636	16,903	17,916	18,203	19,503
R	14.02863	15,993	17,052	17,325	18,363	18,658	19,991
S	14.37934	16,392	17,478	17,758	18,823	19,125	20,491
T	14.73883	16,802	17,915	18,202	19,293	19,603	21,003
U	15.10730	17,222	18,363	18,658	19,775	20,093	21,528
V	15.48498	17,653	18,822	19,124	20,270	20,595	22,066

Benefits for Food Service Staff (6+ hours per day)

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

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

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



Grade 3
Part-Time Food Service Staff (7.31 & 7.41)
2016-2017

Step	Hourly Rate	3 hrs/day 177 days/yr	3 hrs/day 180 days/yr	3.25 hrs/day 180 days/yr	3.5 hrs/day 180 days/yr	4 hrs/day 177 days/yr	4 hrs/day 180 days/yr	4.5 hrs/day 180 days/yr	5 hrs/day 177 days/yr	5 hrs/day 180 days/yr	5.5 hrs/day 177 days/yr	5.5 hrs/day 180 days/yr
A	\$ 9.04182	\$ 4,801	\$ 4,883	\$ 5,289	\$ 5,696	\$ 6,402	\$ 6,510	\$ 7,324	\$ 8,002	\$ 8,138	\$ 8,802	\$ 8,951
B	9.31308	4,945	5,029	5,448	5,867	6,594	6,705	7,544	8,242	8,382	9,066	9,220
C	9.59247	5,094	5,180	5,612	6,043	6,791	6,907	7,770	8,489	8,633	9,338	9,497
D	9.88024	5,246	5,335	5,780	6,225	6,995	7,114	8,003	8,744	8,892	9,618	9,781
E	10.17665	5,404	5,495	5,953	6,411	7,205	7,327	8,243	9,006	9,159	9,907	10,075
F	10.43107	5,539	5,633	6,102	6,572	7,385	7,510	8,449	9,231	9,388	10,155	10,327
G	10.69184	5,677	5,774	6,255	6,736	7,570	7,698	8,660	9,462	9,623	10,409	10,585
H	10.95914	5,819	5,918	6,411	6,904	7,759	7,891	8,877	9,699	9,863	10,669	10,850
I	11.23312	5,965	6,066	6,571	7,077	7,953	8,088	9,099	9,941	10,110	10,935	11,121
J	11.51395	6,114	6,218	6,736	7,254	8,152	8,290	9,326	10,190	10,363	11,209	11,399
K	11.80180	6,267	6,373	6,904	7,435	8,356	8,497	9,559	10,445	10,622	11,489	11,684
L	12.09684	6,423	6,532	7,077	7,621	8,565	8,710	9,798	10,706	10,887	11,776	11,976
M	12.39926	6,584	6,696	7,254	7,812	8,779	8,927	10,043	10,973	11,159	12,071	12,275
N	12.70924	6,749	6,863	7,435	8,007	8,998	9,151	10,294	11,248	11,438	12,372	12,582
O	13.02697	6,917	7,035	7,621	8,207	9,223	9,379	10,552	11,529	11,724	12,682	12,897
P	13.35265	7,090	7,210	7,811	8,412	9,454	9,614	10,816	11,817	12,017	12,999	13,219
Q	13.68646	7,268	7,391	8,007	8,622	9,690	9,854	11,086	12,113	12,318	13,324	13,550
R	14.02863	7,449	7,575	8,207	8,838	9,932	10,101	11,363	12,415	12,626	13,657	13,888
S	14.37934	7,635	7,765	8,412	9,059	10,181	10,353	11,647	12,726	12,941	13,998	14,236
T	14.73883	7,826	7,959	8,622	9,285	10,435	10,612	11,938	13,044	13,265	14,348	14,591
U	15.10730	8,022	8,158	8,838	9,518	10,696	10,877	12,237	13,370	13,597	14,707	14,956
V	15.48498	8,223	8,362	9,059	9,756	10,963	11,149	12,543	13,704	13,936	15,075	15,330

Benefits for Part-time Food Service Staff

1 day of sick leave per month of contract

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

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



Grade 4
Reprographics Aide (4.80), School Bus Aide (6.20),
and Cafeteria Monitor (7.50)
2016-2017

Step	Hourly Rate	3	4	5	8	7	8
		hrs/day 180 days/yr	hrs/day 210 days/yr	hrs/day 188 days/yr	hrs/day 210 days/yr	hrs/day 260 days/yr	hrs/day 260 days/yr
A	\$ 9.49391	\$ 5,127	\$ 7,975	\$ 8,924	\$ 15,950	\$ 17,279	\$ 19,747
B	9.77873	5,281	8,214	9,192	16,428	17,797	20,340
C	10.07209	5,439	8,461	9,468	16,921	18,331	20,950
D	10.37426	5,602	8,714	9,752	17,429	18,881	21,578
E	10.68548	5,770	8,976	10,044	17,952	19,448	22,226
F	10.95262	5,914	9,200	10,295	18,400	19,934	22,781
G	11.22644	6,062	9,430	10,553	18,860	20,432	23,351
H	11.50710	6,214	9,666	10,817	19,332	20,943	23,935
I	11.79478	6,369	9,908	11,087	19,815	21,466	24,533
J	12.08964	6,528	10,155	11,364	20,311	22,003	25,146
K	12.39189	6,692	10,409	11,648	20,818	22,553	25,775
L	12.70168	6,859	10,669	11,940	21,339	23,117	26,419
M	13.01922	7,030	10,936	12,238	21,872	23,695	27,080
N	13.34471	7,206	11,210	12,544	22,419	24,287	27,757
O	13.67832	7,386	11,490	12,858	22,980	24,895	28,451
P	14.02028	7,571	11,777	13,179	23,554	25,517	29,162
Q	14.37079	7,760	12,071	13,509	24,143	26,155	29,891
R	14.73006	7,954	12,373	13,846	24,746	26,809	30,639
S	15.09831	8,153	12,683	14,192	25,365	27,479	31,404
T	15.47577	8,357	13,000	14,547	25,999	28,166	32,190
U	15.86266	8,566	13,325	14,911	26,649	28,870	32,994
V	16.25923	8,780	13,658	15,284	27,316	29,592	33,819

Benefits for 189 day reprographics aide, 188 day bus aide

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

Benefits for 180 day reprographics aide, 180 day cafeteria monitor

1 day of sick leave per month of contract

Hourly Rate for Substitute Bus Aide:

Step D \$10.37426 per hour

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

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



Grade 5

**Instructional Assistant (3.10, 3.20, 3.30, 3.40), Courier (5.80), Custodian (5.90 & 5.91), and Transportation Office Aide
2016-2017**

Step	Hourly Rate	3 hours/day 180 days/year	3.25 hours/day 182 days/year	3.5 hours/day 182 days/year	4 hours/day 210 days/year	6.5 hours/day 189 days/year	7 hours/day 189 days/year	7 hours/day 260 days/year	7.5 hours/day 189 days/year	8 hours/day 210 days/year	8 hours/day 260 days/year
A	\$ 9.96861	\$ 5,383	\$ 5,896	\$ 6,350	\$ 8,374	\$ 12,246	\$ 13,188	\$ 18,143	\$ 14,131	\$ 16,747	\$20,735
B	10.26767	5,545	6,073	6,541	8,625	12,614	13,584	18,687	14,554	17,250	21,357
C	10.57570	5,711	6,256	6,737	8,884	12,992	13,992	19,248	14,991	17,767	21,997
D	10.89297	5,882	6,443	6,939	9,150	13,382	14,411	19,825	15,441	18,300	22,657
E	11.21976	6,059	6,636	7,147	9,425	13,783	14,844	20,420	15,904	18,849	23,337
F	11.50025	6,210	6,802	7,326	9,660	14,128	15,215	20,930	16,302	19,320	23,921
G	11.78776	6,365	6,972	7,509	9,902	14,481	15,595	21,454	16,709	19,803	24,519
H	12.08245	6,525	7,147	7,697	10,149	14,843	15,985	21,990	17,127	20,299	25,132
I	12.38451	6,688	7,325	7,889	10,403	15,214	16,385	22,540	17,555	20,806	25,760
J	12.69413	6,855	7,509	8,086	10,663	15,595	16,794	23,103	17,994	21,326	26,404
K	13.01148	7,026	7,696	8,288	10,930	15,985	17,214	23,681	18,444	21,859	27,064
L	13.33677	7,202	7,889	8,496	11,203	16,384	17,645	24,273	18,905	22,406	27,740
M	13.67019	7,382	8,086	8,708	11,483	16,794	18,086	24,880	19,377	22,966	28,434
N	14.01194	7,566	8,288	8,926	11,770	17,214	18,538	25,502	19,862	23,540	29,145
O	14.36224	7,756	8,495	9,149	12,064	17,644	19,001	26,139	20,358	24,129	29,873
P	14.72130	7,949	8,708	9,377	12,366	18,085	19,476	26,793	20,867	24,732	30,620
Q	15.08933	8,148	8,925	9,612	12,675	18,537	19,963	27,463	21,389	25,350	31,386
R	15.46656	8,352	9,148	9,852	12,992	19,001	20,462	28,149	21,924	25,984	32,170
S	15.85322	8,561	9,377	10,099	13,317	19,476	20,974	28,853	22,472	26,633	32,975
T	16.24956	8,775	9,612	10,351	13,650	19,963	21,498	29,574	23,034	27,299	33,799
U	16.65579	8,994	9,852	10,610	13,991	20,462	22,036	30,314	23,610	27,982	34,644
V	17.07219	9,219	10,098	10,875	14,341	20,973	22,587	31,071	24,200	28,681	35,510

Benefits for Instructional Assistant and Transportation Office Aide (6.5+ hours per day) & 8 Hour/210 Day Custodian

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

Benefits for 12 month (260 day) Custodian/Courier

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

Hourly Rate for Substitute Instructional Assistant:

Instructional Assistant	Step A	\$9.96861 per hour
Special Education Program Aide	Step C	\$10.57570 per hour

Hourly Rate for Substitute Custodian:

Step A	\$9.96861 per hour
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All employee benefits are based on current School Board policies and are subject to amendment.

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



**Grade 6
School Office Aide (4.70)
2016-2017**

Step	Hourly Rate	7	8
		hours/day 189 days/year	hours/day 210 days/year

A	\$ 10.46704	\$ 13,848	\$ 17,585
B	10.78105	14,263	18,112
C	11.10448	14,691	18,656
D	11.43762	15,132	19,215
E	11.78075	15,586	19,792
F	12.07526	15,976	20,286
G	12.37715	16,375	20,794
H	12.68658	16,784	21,313
I	13.00374	17,204	21,846
J	13.32883	17,634	22,392
K	13.66205	18,075	22,952
L	14.00361	18,527	23,526
M	14.35370	18,990	24,114
N	14.71254	19,465	24,717
O	15.08035	19,951	25,335
P	15.45736	20,450	25,968
Q	15.84379	20,961	26,618
R	16.23989	21,485	27,283
S	16.64589	22,023	27,965
T	17.06203	22,573	28,664
U	17.48858	23,137	29,381
V	17.92580	23,716	30,115

Benefits for Office Aide (7+ hours per day)

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

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

**All Annual Salary Amounts are rounded to the nearest dollar.
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**Grade 7
School Bus Driver (6.10)
2016-2017**

Step	Hourly Rate	2	2.5	5
		hours/day 180 days/year	hours/day 260 days/year	hours/day 189 days/year
A	\$ 10.99039	\$ 3,957	\$ 7,144	\$ 10,386
B	11.32010	4,075	7,358	10,697
C	11.65971	4,197	7,579	11,018
D	12.00950	4,323	7,806	11,349
E	12.36978	4,453	8,040	11,689
F	12.67903	4,564	8,241	11,982
G	12.99600	4,679	8,447	12,281
H	13.32090	4,796	8,659	12,588
I	13.65393	4,915	8,875	12,903
J	13.99527	5,038	9,097	13,226
K	14.34516	5,164	9,324	13,556
L	14.70379	5,293	9,557	13,895
M	15.07138	5,426	9,796	14,242
N	15.44816	5,561	10,041	14,599
O	15.83437	5,700	10,292	14,963
P	16.23023	5,843	10,550	15,338
Q	16.63598	5,989	10,813	15,721
R	17.05188	6,139	11,084	16,114
S	17.47818	6,292	11,361	16,517
T	17.91513	6,449	11,645	16,930
U	18.36301	6,611	11,936	17,353
V	18.82209	6,776	12,234	17,787

Benefits for School Bus Driver (5 hours per day)

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

Benefits for School Bus Driver (2 hours per day)

1 day of sick leave per month of contract

Rate of Pay for Substitute School Bus Driver: Step H \$13.32090 per hour

Field Trip Rate for Non-Regular School Bus Driver: Step A \$10.99039 per hour

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

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



**Grade 8
Media Clerk (3.50)
2016-2017**

Step	Hourly Rate	7 hours/day
		192 days/year

A	\$ 11.53991	\$ 15,510
B	11.88611	15,975
C	12.24269	16,454
D	12.60997	16,948
E	12.98827	17,456
F	13.31298	17,893
G	13.64580	18,340
H	13.98695	18,798
I	14.33662	19,268
J	14.69504	19,750
K	15.06241	20,244
L	15.43897	20,750
M	15.82495	21,269
N	16.22057	21,800
O	16.62609	22,345
P	17.04174	22,904
Q	17.46778	23,477
R	17.90448	24,064
S	18.35209	24,665
T	18.81089	25,282
U	19.28116	25,914
V	19.76319	26,562

Benefits for Media Clerk

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

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

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



**Grade 9
PASS Tutor (3.70), Parent Resource Coordinator (3.80), & Receptionist
2016-2017**

Step	Hourly Rate	2 hours/day 190 days/year	2.5 hours/day 260 days/year	12.5 hours/day 52 days/year	4.5 hours/day 180 days/year	7 hours/day 189 days/year
A	\$ 12.11691	\$ 4,604	\$ 7,876	\$ 7,876	\$ 9,815	\$ 16,031
B	12.48041	4,743	8,112	8,112	10,109	16,512
C	12.85483	4,885	8,356	8,356	10,412	17,007
D	13.24047	5,031	8,606	8,606	10,725	17,517
E	13.63769	5,182	8,864	8,864	11,047	18,043
F	13.97863	5,312	9,086	9,086	11,323	18,494
G	14.32809	5,445	9,313	9,313	11,606	18,956
H	14.68630	5,581	9,546	9,546	11,896	19,430
I	15.05345	5,720	9,785	9,785	12,193	19,916
J	15.42979	5,863	10,029	10,029	12,498	20,414
K	15.81553	6,010	10,280	10,280	12,811	20,924
L	16.21092	6,160	10,537	10,537	13,131	21,447
M	16.61620	6,314	10,801	10,801	13,459	21,983
N	17.03160	6,472	11,071	11,071	13,796	22,533
O	17.45739	6,634	11,347	11,347	14,140	23,096
P	17.89383	6,800	11,631	11,631	14,494	23,674
Q	18.34117	6,970	11,922	11,922	14,856	24,265
R	18.79970	7,144	12,220	12,220	15,228	24,872
S	19.26969	7,322	12,525	12,525	15,608	25,494
T	19.75144	7,506	12,838	12,838	15,999	26,131
U	20.24522	7,693	13,159	13,159	16,399	26,784
V	20.75135	7,886	13,488	13,488	16,809	27,454

Benefits for PASS Tutor (6.5+ hours per day)

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

Benefits for PASS Tutor (less than 6.5 hours), Receptionist & Parent Resource Coordinator

1 day of sick leave per month of contract

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

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



Grade 10
School Secretary (4.40 - 4.60), Elementary School Food Service Manager (7.20)
& Building Security Guard (5.70); Band Instructor
2016-2017

Step	Hourly Rate	4 hours/day 260 days/year	8 hours/day 180 days/year	8 hours/day 192 days/year	8 hours/day 210 days/year	8 hours/day 260 days/year
A	\$ 12.72275	\$ 13,232	\$ 18,321	\$ 19,542	\$ 21,374	\$ 26,463
B	13.10444	13,629	18,870	20,128	22,015	27,257
C	13.49757	14,037	19,436	20,732	22,676	28,075
D	13.90250	14,459	20,020	21,354	23,356	28,917
E	14.31957	14,892	20,620	21,995	24,057	29,785
F	14.67756	15,265	21,136	22,545	24,658	30,529
G	15.04450	15,646	21,664	23,108	25,275	31,293
H	15.42061	16,037	22,206	23,686	25,907	32,075
I	15.80613	16,438	22,761	24,278	26,554	32,877
J	16.20128	16,849	23,330	24,885	27,218	33,699
K	16.60631	17,271	23,913	25,507	27,899	34,541
L	17.02147	17,702	24,511	26,145	28,596	35,405
M	17.44701	18,145	25,124	26,799	29,311	36,290
N	17.88318	18,599	25,752	27,469	30,044	37,197
O	18.33026	19,063	26,396	28,155	30,795	38,127
P	18.78852	19,540	27,055	28,859	31,565	39,080
Q	19.25823	20,029	27,732	29,581	32,354	40,057
R	19.73969	20,529	28,425	30,320	33,163	41,059
S	20.23318	21,043	29,136	31,078	33,992	42,085
T	20.73901	21,569	29,864	31,855	34,842	43,137
U	21.25748	22,108	30,611	32,651	35,713	44,216
V	21.78892	22,660	31,376	33,468	36,605	45,321

Benefits for School Secretary

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

Benefits for Elementary School Food Service Manager & 8 hour/180 day Building Security Guard

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

Benefits for Band Percussion Instructor/Color Guard Designer

None

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

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



Grade 11
Administrative Secretary (4.20), Middle School Food Service Manager (7.10)
2016-2017

Step	Hourly Rate	8 hours/day	8 hours/day
		192 days/year	260 days/year
A	\$ 13.35889	\$ 20,519	\$ 27,786
B	13.75966	21,135	28,620
C	14.17245	21,769	29,479
D	14.59762	22,422	30,363
E	15.03555	23,095	31,274
F	15.41144	23,672	32,056
G	15.79672	24,264	32,857
H	16.19164	24,870	33,679
I	16.59643	25,492	34,521
J	17.01134	26,129	35,384
K	17.43663	26,783	36,268
L	17.87254	27,452	37,175
M	18.31936	28,139	38,104
N	18.77734	28,842	39,057
O	19.24677	29,563	40,033
P	19.72794	30,302	41,034
Q	20.22114	31,060	42,060
R	20.72667	31,836	43,111
S	21.24484	32,632	44,189
T	21.77596	33,448	45,294
U	22.32036	34,284	46,426
V	22.87837	35,141	47,587

Benefits for Administrative Secretary

Vacation at established rates for 12 month personnel

1 day of sick leave per month of contract

Sick Leave Bank option after 1 year of service

Group health insurance available; employer contribution varies by coverage

Group dental insurance available; employer contribution varies by coverage

VRS life insurance premium

Benefits for Middle School Food Service Manager

1 day of sick leave per month of contract

2 personal leave days per contract year

Sick Leave Bank option after 1 year of service

Group health insurance available; employer contribution varies by coverage

Group dental insurance available; employer contribution varies by coverage

VRS life insurance premium

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

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



**Grade 12
Elementary School Building Manager (5.60)
2016-2017**

Step	Hourly Rate	8 hours/day 260 days/year
A	\$ 14.02684	\$ 29,176
B	14.44764	30,051
C	14.88107	30,953
D	15.32750	31,881
E	15.78733	32,838
F	16.18201	33,659
G	16.58656	34,500
H	17.00122	35,363
I	17.42625	36,247
J	17.86191	37,153
K	18.30846	38,082
L	18.76617	39,034
M	19.23532	40,009
N	19.71621	41,010
O	20.20911	42,035
P	20.71434	43,086
Q	21.23220	44,163
R	21.76300	45,267
S	22.30708	46,399
T	22.86476	47,559
U	23.43637	48,748
V	24.02228	49,966

Benefits for Elementary School Building Manager

Vacation at established rates for 12 month personnel

1 day of sick leave per month of contract

Sick Leave Bank option after 1 year of service

Group health insurance available; employer contribution varies by coverage

Group dental insurance available; employer contribution varies by coverage

VRS life insurance premium

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

All Annual Salary Amounts are rounded to the nearest dollar.

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



Grade 13

**High School Food Service Manager (7.00), Supervisor of Food Service (7.01),
Middle School Building Manager (5.50)
2016-2017**

Step	Hourly Rate	8 hrs/day 192 days/year	8 hrs/day 200 days/year	8 hrs/day 260 days/year
A	\$ 14.72818	\$ 22,622	\$ 23,565	\$ 30,635
B	15.17002	23,301	24,272	31,554
C	15.62512	24,000	25,000	32,500
D	16.09388	24,720	25,750	33,475
E	16.57669	25,462	26,523	34,480
F	16.99111	26,098	27,186	35,342
G	17.41589	26,751	27,865	36,225
H	17.85129	27,420	28,562	37,131
I	18.29757	28,105	29,276	38,059
J	18.75501	28,808	30,008	39,010
K	19.22388	29,528	30,758	39,986
L	19.70448	30,266	31,527	40,985
M	20.19709	31,023	32,315	42,010
N	20.70202	31,798	33,123	43,060
O	21.21957	32,593	33,951	44,137
P	21.75006	33,408	34,800	45,240
Q	22.29381	34,243	35,670	46,371
R	22.85115	35,099	36,562	47,530
S	23.42243	35,977	37,476	48,719
T	24.00799	36,876	38,413	49,937
U	24.60819	37,798	39,373	51,185
V	25.22340	38,743	40,357	52,465

Benefits for Supervisor of Food Service; High School Food Service Manager

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

Benefits for Middle School Building Manager

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

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

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



Grade 14
Instructional Specialist (3.00), & High School Building Manager (5.50)
2016-2017

Step	Hourly Rate	7.5 hrs/day 189 days/yr	8 hrs/day 260 days/yr

A	\$ 15.46459	\$ 21,921	\$ 32,166
B	15.92852	22,579	33,131
C	16.40638	23,256	34,125
D	16.89857	23,954	35,149
E	17.40553	24,672	36,203
F	17.84067	25,289	37,109
G	18.28668	25,921	38,036
H	18.74385	26,569	38,987
I	19.21245	27,234	39,962
J	19.69276	27,914	40,961
K	20.18508	28,612	41,985
L	20.68970	29,328	43,035
M	21.20695	30,061	44,110
N	21.73712	30,812	45,213
O	22.28055	31,583	46,344
P	22.83756	32,372	47,502
Q	23.40850	33,182	48,690
R	23.99371	34,011	49,907
S	24.59355	34,861	51,155
T	25.20839	35,733	52,433
U	25.83860	36,626	53,744
V	26.48457	37,542	55,088

Benefits for High School Building Manager

Vacation at established rates for 12 month personnel

1 day of sick leave per month of contract

Sick Leave Bank option after 1 year of service

Group health insurance available; employer contribution varies by coverage

Group dental insurance available; employer contribution varies by coverage

VRS life insurance premium

Benefits for Instructional Specialist

1 day of sick leave per month of contract

3 days of personal leave per contract year

Sick Leave Bank option after 1 year of service

Group health insurance available; employer contribution varies by coverage

Group dental insurance available; employer contribution varies by coverage

VRS life insurance premium

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

All Annual Salary Amounts are rounded to the nearest dollar.

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



Grade 15
Computer System Technician I (5.30) & Executive Secretary (4.11)
2016-2017

		8 hours/day 260 days/year	
Step	Hourly Rate		
A	\$ 16.23782	\$	33,775
B	16.72495		34,788
C	17.22670		35,832
D	17.74350		36,906
E	18.27580		38,014
F	18.73270		38,964
G	19.20102		39,938
H	19.68104		40,937
I	20.17307		41,960
J	20.67739		43,009
K	21.19433		44,084
L	21.72419		45,186
M	22.26729		46,316
N	22.82397		47,474
O	23.39457		48,661
P	23.97944		49,877
Q	24.57892		51,124
R	25.19340		52,402
S	25.82323		53,712
T	26.46881		55,055
U	27.13053		56,432
V	27.80880		57,842

Benefits for Computer System Technician I & Executive Secretary

Vacation at established rates for 12 month personnel

1 day of sick leave per month of contract

Sick Leave Bank option after 1 year of service

Group health insurance available; employer contribution varies by coverage

Group dental insurance available; employer contribution varies by coverage

VRS life insurance premium

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

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



**Grade 17
Computer System Technician II (5.31)
2016-2017**

Step	Hourly Rate	8 hours/day
		260 days/year

A	\$ 17.90219	\$ 37,237
B	18.43926	38,354
C	18.99243	39,504
D	19.56221	40,689
E	20.14907	41,910
F	20.65280	42,958
G	21.16912	44,032
H	21.69835	45,133
I	22.24081	46,261
J	22.79683	47,417
K	23.36675	48,603
L	23.95092	49,818
M	24.54969	51,063
N	25.16343	52,340
O	25.79252	53,648
P	26.43733	54,990
Q	27.09826	56,364
R	27.77572	57,773
S	28.47011	59,218
T	29.18187	60,698
U	29.91141	62,216
V	30.65920	63,771

Benefits for Computer Systems Technician II

Vacation at established rates for 12 month personnel

1 day of sick leave per month of contract

Sick Leave Bank option after 1 year of service

Group health insurance available; employer contribution varies by coverage

Group dental insurance available; employer contribution varies by coverage

VRS life insurance premium

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

All Annual Salary Amounts are rounded to the nearest dollar.

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



Grade 18
Driver Education Instructor (2.80), Alternative Education Tutor (3.60)
Programmer & Computer Support Specialist (5.20) &
Transportation & Operations Specialist (6.00)
2016-2017

Step	Hourly Rate	6	6	7.5	8	8
		hours/day 189 days/year	hours/day 200 days/year	hours/day 200 days/year	hours/day 220 days/year	hours/day 260 days/year
A	\$ 18.79730	\$ 21,316	\$ 22,557	\$ 28,196	\$ 33,083	\$ 39,098
B	19.36122	21,956	23,233	29,042	34,076	40,271
C	19.94206	22,614	23,930	29,913	35,098	41,479
D	20.54032	23,293	24,648	30,810	36,151	42,724
E	21.15653	23,992	25,388	31,735	37,235	44,006
F	21.68544	24,591	26,023	32,528	38,166	45,106
G	22.22758	25,206	26,673	33,341	39,121	46,233
H	22.78327	25,836	27,340	34,175	40,099	47,389
I	23.35285	26,482	28,023	35,029	41,101	48,574
J	23.93667	27,144	28,724	35,905	42,129	49,788
K	24.53509	27,823	29,442	36,803	43,182	51,033
L	25.14846	28,518	30,178	37,723	44,261	52,309
M	25.77717	29,231	30,933	38,666	45,368	53,617
N	26.42160	29,962	31,706	39,632	46,502	54,957
O	27.08214	30,711	32,499	40,623	47,665	56,331
P	27.75920	31,479	33,311	41,639	48,856	57,739
Q	28.45318	32,266	34,144	42,680	50,078	59,183
R	29.16451	33,073	34,997	43,747	51,330	60,662
S	29.89362	33,899	35,872	44,840	52,613	62,179
T	30.64096	34,747	36,769	45,961	53,928	63,733
U	31.40698	35,616	37,688	47,110	55,276	65,327
V	32.19216	36,506	38,631	48,288	56,658	66,960

Benefits for Programmer and Computer Support Specialist & Transportation & Operations Specialist

Vacation at established rates for 12 month personnel

1 day of sick leave per month of contract

Sick Leave Bank option after 1 year of service

Group health insurance available; employer contribution varies by coverage

Group dental insurance available; employer contribution varies by coverage

VRS life insurance premium

Benefits for Alternative Educator Tutor & Driver Education Instructor

1 day of sick leave per month of contract

3 days of personal leave per contract year

Sick Leave Bank option after 1 year of service

Group health insurance available; employer contribution varies by coverage

Group dental insurance available; employer contribution varies by coverage

VRS life insurance premium

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

All Annual Salary Amounts are rounded to the nearest dollar.

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



Grade 19
Employee Benefits & Payroll Specialist,
Accounting/Finance Specialist, & Grant Specialist
2016-2017

Step	Hourly Rate	8 hours/day
		260 days/year

A	\$ 19.73717	\$ 41,053
B	20.32928	42,285
C	20.93916	43,553
D	21.56733	44,860
E	22.21435	46,206
F	22.76971	47,361
G	23.33896	48,545
H	23.92243	49,759
I	24.52049	51,003
J	25.13350	52,278
K	25.76184	53,585
L	26.40589	54,924
M	27.06603	56,297
N	27.74268	57,705
O	28.43625	59,147
P	29.14716	60,626
Q	29.87584	62,142
R	30.62273	63,695
S	31.38830	65,288
T	32.17301	66,920
U	32.97733	68,593
V	33.80177	70,308

**Benefits for Employee Benefits & Payroll Specialist,
Accounting/Finance Specialist and Grant Specialist**

Vacation at established rates for 12 month personnel

1 day of sick leave per month of contract

Sick Leave Bank option after 1 year of service

Group health insurance available; employer contribution varies by coverage

Group dental insurance available; employer contribution varies by coverage

VRS life insurance premium

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**Grade 19
School Health Nurse (2.91)
2016-2017**

Step	Base Hourly Rate	Associates Degree Hourly Rate	Associates Degree 8 hours/day 200 days/year	Bachelors Degree Hourly Rate	Bachelors Degree 8 hours/day 200 days/years	Masters Degree Hourly Rate	Masters Degree 8 hours/day 200 days/years
A	\$ 19.73717	\$ 20.38267	\$32,612	\$ 21.33360	\$34,134	\$ 22.04663	\$35,275
B	20.32928	20.97517	33,560	21.92610	35,082	22.63913	36,223
C	20.93916	21.58517	34,536	22.53610	36,058	23.24913	37,199
D	21.56733	22.21329	35,541	23.16422	37,063	23.87726	38,204
E	22.21435	22.86017	36,576	23.81110	38,098	24.52413	39,239
F	22.76971	23.41579	37,465	24.36672	38,987	25.07976	40,128
G	23.33896	23.98454	38,375	24.93547	39,897	25.64851	41,038
H	23.92243	24.56829	39,309	25.51922	40,831	26.23226	41,972
I	24.52049	25.16642	40,266	26.11735	41,788	26.83038	42,929
J	25.13350	25.77954	41,247	26.73047	42,769	27.44351	43,910
K	25.76184	26.40767	42,252	27.35860	43,774	28.07163	44,915
L	26.40589	27.05142	43,282	28.00235	44,804	28.71538	45,945
M	27.06603	27.71204	44,339	28.66297	45,861	29.37601	47,002
N	27.74268	28.38829	45,421	29.33922	46,943	30.05226	48,084
O	28.43625	29.08204	46,531	30.03297	48,053	30.74601	49,194
P	29.14716	29.79267	47,668	30.74360	49,190	31.45663	50,331
Q	29.87584	30.52142	48,834	31.47235	50,356	32.18538	51,497
R	30.62273	31.26829	50,029	32.21922	51,551	32.93226	52,692
S	31.38830	32.03392	51,254	32.98485	52,776	33.69788	53,917
T	32.17301	32.81892	52,510	33.76985	54,032	34.48288	55,173
U	32.97733	33.62329	53,797	34.57422	55,319	35.28726	56,460
V	33.80177	34.44767	55,116	35.39860	56,638	36.11163	57,779

Educational Salary Supplements

Associates Degree	\$1,033 annual supplement
Bachelors Degree	\$2,555 annual supplement
Masters Degree	\$3,696 annual supplement

Benefits for School Health Nurse

1 day of sick leave per month of contract
 3 days of personal leave per contract year
 Sick Leave Bank option after 1 year of service
 Group health insurance available; employer contribution varies by coverage
 Group dental insurance available; employer contribution varies by coverage
 VRS life insurance premium

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

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



**Grade 21
Network Specialist
2016-2017**

Step	Hourly Rate	8 hours/day 260 days/year
A	\$ 21.76023	\$ 45,261
B	22.41303	46,619
C	23.08542	48,018
D	23.77799	49,458
E	24.49133	50,942
F	25.10361	52,216
G	25.73120	53,521
H	26.37448	54,859
I	27.03384	56,230
J	27.70969	57,636
K	28.40243	59,077
L	29.11249	60,554
M	29.84030	62,068
N	30.58631	63,620
O	31.35097	65,210
P	32.13474	66,840
Q	32.93811	68,511
R	33.76156	70,224
S	34.60560	71,980
T	35.47074	73,779
U	36.35751	75,624
V	37.26645	77,514

Benefits for Network Specialist

Vacation at established rates for 12 month personnel

1 day of sick leave per month of contract

Sick Leave Bank option after 1 year of service

Group health insurance available; employer contribution varies by coverage

Group dental insurance available; employer contribution varies by coverage

VRS life insurance premium

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All Annual Salary Amounts are rounded to the nearest dollar.

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**Grade 24
Coordinator of Alternative Education and Attendance
2016-2017**

Step	Hourly Rate	8 hours/day
		210 days/year

A	\$ 25.19018	\$ 42,320
B	25.94589	43,589
C	26.72426	44,897
D	27.52599	46,244
E	28.35177	47,631
F	29.06056	48,822
G	29.78708	50,042
H	30.53176	51,293
I	31.29505	52,576
J	32.07743	53,890
K	32.87936	55,237
L	33.70135	56,618
M	34.54388	58,034
N	35.40748	59,485
O	36.29266	60,972
P	37.19998	62,496
Q	38.12998	64,058
R	39.08323	65,660
S	40.06031	67,301
T	41.06182	68,984
U	42.08836	70,708
V	43.14057	72,476

Benefits for Coordinator of Alternative Education and Attendance

3 days of personal leave per contract year

1 day of sick leave per month of contract

Sick Leave Bank option after 1 year of service

Group health insurance available; employer contribution varies by coverage

Group dental insurance available; employer contribution varies by coverage

VRS life insurance premium

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

All Annual Salary Amounts are rounded to the nearest dollar.

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



Grade 25
School Psychologist (2.40), Student Assistance Program Specialist (3.02)
2016-2017

Step	Hourly Rate	120 hours/year	8 hours/day	8 hours/day
			200 days/year	260 days/year
A	\$ 26.44969	\$ 3,174	\$ 42,320	\$ 55,015
B	27.24318	3,269	43,589	56,666
C	28.06048	3,367	44,897	58,366
D	28.90229	3,468	46,244	60,117
E	29.76936	3,572	47,631	61,920
F	30.51359	3,662	48,822	63,468
G	31.27643	3,753	50,042	65,055
H	32.05834	3,847	51,293	66,681
I	32.85980	3,943	52,576	68,348
J	33.68130	4,042	53,890	70,057
K	34.52333	4,143	55,237	71,809
L	35.38641	4,246	56,618	73,604
M	36.27107	4,353	58,034	75,444
N	37.17785	4,461	59,485	77,330
O	38.10730	4,573	60,972	79,263
P	39.05998	4,687	62,496	81,245
Q	40.03648	4,804	64,058	83,276
R	41.03739	4,924	65,660	85,358
S	42.06332	5,048	67,301	87,492
T	43.11491	5,174	68,984	89,679
U	44.19278	5,303	70,708	91,921
V	45.29760	5,436	72,476	94,219

Benefits for School Psychologist (8 hour/260 day contract)

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

Benefits for School Psychologist (8 hour/200 day contract)

3 days of personal leave per contract year
 1 day of sick leave per month of contract
 Sick Leave Bank option after 1 year of service
 Group health insurance available; employer contribution varies by coverage
 Group dental insurance available; employer contribution varies by coverage
 VRS life insurance premium

Benefits for Student Assistance Program Specialist

NONE

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

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



Grade 26
Guidance Coordinator; Coordinator of Athletic Training; Head Football Coach and Coordinator of Fieldhouse Operations
2016-2017

Step	Hourly Rate	8	8
		hours/day 220 days/year	hours/day 260 days/year

A	\$ 27.77217	\$ 48,879	\$ 57,766
B	28.60534	50,345	59,499
C	29.46350	51,856	61,284
D	30.34740	53,411	63,123
E	31.25783	55,014	65,016
F	32.03927	56,389	66,642
G	32.84025	57,799	68,308
H	33.66126	59,244	70,015
I	34.50279	60,725	71,766
J	35.36536	62,243	73,560
K	36.24950	63,799	75,399
L	37.15573	65,394	77,284
M	38.08463	67,029	79,216
N	39.03674	68,705	81,196
O	40.01266	70,422	83,226
P	41.01298	72,183	85,307
Q	42.03830	73,987	87,440
R	43.08926	75,837	89,626
S	44.16649	77,733	91,866
T	45.27065	79,676	94,163
U	46.40242	81,668	96,517
V	47.56248	83,710	98,930

Benefits for Guidance Coordinator & Head Football Coach and Coordinator of Football Operations(260 day contract)

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

Benefits for Guidance Coordinator (220 day contract) & Coordinator of Athletic Training

3 days of personal leave per contract year
 1 day of sick leave per month of contract
 Sick Leave Bank option after 1 year of service
 Group health insurance available; employer contribution varies by coverage
 Group dental insurance available; employer contribution varies by coverage
 VRS life insurance premium

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

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



CITY OF SALEM SCHOOL DIVISION

**SALEM CITY SCHOOLS
2016-2017 ADMINISTRATOR SALARY SCALE**

	A1	A2	A3	A4	A7	A8	A9	A10	A13
	200 Days	210 Days	260 Days	260 Days	220 Days	260 days	260 Days	260 Days	260 Days
Step	Adult Basic Education Manager	Elem School Assistant Principal	Middle School Assistant Principal	High School Assistant Principal	Supervisor Student Services	Supervisor; Elem School Principal	Middle School Principal	Director; High School Principal	Assistant Superintendent
A	\$ 51,729	\$ 54,316	\$ 70,610	\$ 74,141	\$ 72,623	\$ 85,827	\$ 90,119	\$ 94,625	\$ 109,540
B	\$ 52,764	55,402	72,023	75,624	74,076	87,544	91,921	96,517	111,731
C	\$ 53,819	56,510	73,463	77,136	75,557	89,295	93,760	98,448	113,965
D	\$ 54,896	57,640	74,932	78,679	77,068	91,081	95,635	100,417	116,245
E	\$ 55,993	58,793	76,431	80,253	78,610	92,902	97,547	102,425	118,570
F	\$ 57,113	59,969	77,960	81,858	80,182	94,760	99,498	104,473	120,941
G	\$ 58,256	61,168	79,519	83,495	81,786	96,656	101,488	106,563	123,360
H	\$ 59,421	62,392	81,109	85,165	83,421	98,589	103,518	108,694	125,827
I	\$ 60,609	63,640	82,731	86,868	85,090	100,561	105,589	110,868	128,344
J	\$ 61,821	64,912	84,386	88,605	86,791	102,572	107,700	113,085	130,910
K	\$ 63,058	66,211	86,074	90,377	88,527	104,623	109,854	115,347	133,529
L	\$ 64,319	67,535	87,795	92,185	90,298	106,716	112,051	117,654	136,199
M	\$ 65,605	68,885	89,551	94,029	92,104	108,850	114,292	120,007	138,923
N	\$ 66,917	70,263	91,342	95,909	93,946	111,027	116,578	122,407	141,702
O	\$ 68,256	71,668	93,169	97,827	95,825	113,247	118,910	124,855	144,536
P	\$ 69,621	73,102	95,032	99,784	97,741	115,512	121,288	127,352	147,426
Q	\$ 71,013	74,564	96,933	101,780	99,696	117,823	123,714	129,899	150,375
R	\$ 72,433	76,055	98,872	103,815	101,690	120,179	126,188	132,497	153,382
S	\$ 73,882	77,576	100,849	105,892	103,724	122,583	128,712	135,147	156,450

Benefits for 12 month (260 day) employees

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

Benefits for 210 and 220 day employees

1 day of sick leave per month of contract
 3 days of personal leave per contract year
 Sick Leave Bank option after 1 year of service
 Group health insurance available; employer contribution varies by coverage
 Group dental insurance available; employer contribution varies by coverage
 VRS life insurance premium paid

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



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