

Salem City Schools

Salem, Virginia 24153

2017 – 2018 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

Director of Human Resources.....	Ms. Kirstine M. Barber
Director of Instructional Technology and Accountability	Ms. Jennifer P. Dean
Director of Business.....	Ms. Mandy C. Hall
Supervisor of Guidance and Health Services.....	Dr. Darryl D. Helems
Assistant Superintendent.....	Mr. Curtis N. Hicks
Director of Student Services	Dr. Randy L. Jennings
Director of Administrative Services	Dr. Forest I. Jones
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 FY18 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 4.4% in June 2017 (down from 4.9% in June 2016, 5.3% in June 2015, 6.1% in 2014 and 7.5% in 2013), low interest rates, moderated energy costs, and the Dow Jones industrial average closing at record highs in August 2017. While the national economy may be on the rebound from the Great Recession, school revenue continues to be adversely affected. Some nine 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 and its uncertainty, have most government bodies and businesses projecting additional expenses in this area of benefits.

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. After two years of revenue shortfalls, Virginia finished fiscal year 2017 with a \$132 million surplus. Most of the additional money will go into a new budget reserve fund and the rainy day fund, to hedge against potential economic downturns in the current fiscal year. The surplus was driven by record tax collections in June and income taxes withheld from paychecks. Although this is good news, we continue to face uncertainty about potential cuts in federal spending which could harm Virginia's military-dependent economy. The biggest source of revenue was state income taxes withheld from paychecks. Sales tax collections continue to show weakness in consumer spending, as well as the increase in online sales that aren't taxed like those of the traditional retail business. 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 28 was \$44,943,817 which consists of \$41,263,304 for the General Fund, \$1,980,223 for the Grant Fund, and \$1,700,290 for the Cafeteria Fund. This proposed budget overall is \$842,625 or 1.8% lower than the original adopted budget of \$45,786,442 for FY17. 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 another approximately 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), continuing the Virginia Pre-School Initiative grant, continued support of National Board Certification for teachers and funding of the recurring costs of Chromebooks. 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 increased 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 FY17 budget was based on a projection of 3,710 however, the March 31 ADM came in above our projection at 3,775. The FY 18 budget is built using a conservative ADM estimate of 3,740, which is higher than the 3,710 estimate used for FY17. This slightly higher 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

FY18 is the second year of the new biennial (two-year) budget which means education funding normally stays about the same as the previous year. 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 four and one half months, not the full twelve months. However, the General Assembly did allow divisions to apply salary increases given during FY17 to count toward satisfying the increase and receive the funding in FY18.

The composite index for FY18 remains .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 fourth year of this phase in. This year's rate is recommended to go from 14.66% to 16.32% or a 1.66% increase. Normally, the second year of the biennium budget does not include changes in VRS related rates, but the rates were escalated this year to meet the fully funded status that we've been working toward the past three years.

The Governor's proposed budget would have resulted in a net budget increase of \$611,353. The House passed budget would have increased our budget by \$646,772 and the Senate passed budget would have increased our budget by \$603,439. The final General Assembly budget used in creating the FY 18 budget increased our budget by \$790,898 which consisted mostly of the supplemental lottery per pupil allocation.

Local Revenue

Salem City provides significant support for our instructional program funding approximately 48% of our operating budget each year. The transfer for FY18 shows a reduction due to the elimination of the transfer for debt service due to an auditor's recommendation. The City pays 100% of debt service for the school division.

Cost Increases planned for in the budget

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

- An average 2.5% salary increase and changes in the teachers scale to continue the phased implementation of the recommendations from the Evergreen Solutions compensation study is included in the budget as presented at a cost of \$782,558.
- VRS rate increase amounting to \$338,929.
- Funding for a year of Chromebook lease payments as part of our 1:1 technology initiative is included at a total cost of \$142,981.
- Continued funding for the Distinguished Scholar Program (\$22,000) and the International Baccalaureate program (\$66,890).
- Funding for a possible 5% increase in health insurance and funding for GASB 45 Postemployment Benefits liability (no budget impact).
- Continued support of National Board Certification for teachers.
- Continuation of the Retirement: Extended Work Incentive Program (REWIP).
- Year two of the Virginia Pre-School Initiative (VPI) grant for the preschool class at East Salem Elementary.

Non-Resident Tuition

The Board received a third-party study of non-resident tuition in November 2015. The following changes were approved and will remain unchanged for FY18:

- 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 7-9% increase just on medical inflation alone. Salem's claims experience will impact the rate as well. A 5% increase in premiums is factored in, but because of participation in the plan and the reduction of a portion of the fees associated with the Affordable Care Act, we are able to maintain our expenditures across all cost centers for health insurance. FY18 is the fourth 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.

Grant Funding

Grants are always subject to being cut or eliminated. Unfortunately, our Federal and State grants are projected to decrease slightly in FY 2018 by \$108,967. 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 grant funding to provide resources and staffing to our schools that would otherwise not be provided or would have to be provided by an increased local appropriation.

Capital Needs

At its October 2016 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.

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.

FY18 will be the fourth 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 \$0.10 for 2017-2018.

Salem City Schools - Summary of Proposed Cafeteria Meal Prices

	<u>FY17</u>	<u>FY18</u>
Elementary Breakfast	\$1.25	\$1.25
Elementary Lunch	2.30	2.40
Middle and High School Breakfast	1.25	1.25
Middle and High School Lunch	2.50	2.60
Reduced Breakfast	.30 (Set by fed. govt.)	
Reduced Lunch	.40	.40
Adult Breakfast	1.55	1.55
Adult Lunch	3.25	3.25
Milk	.50	.50

Conclusions and Future Trends Beyond FY18

The FY 18 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
- Anticipated VRS increases
- Healthcare Cost increases and the uncertainty of the 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 until state revenue continues to rebound. 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.



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.

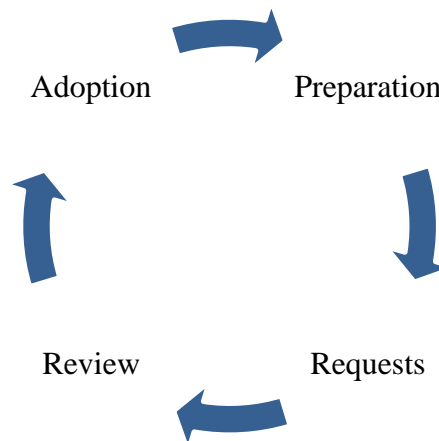
BUDGET CALENDAR

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.

August 2016
CIP requests from Schools and Departments
October 2016
School Board adopts new CIP
November 2016
Administrative staff discusses budget priorities Report to School Board on budget priorities Budget calendar presented to School Board
December 2016
Budget Prep in New World opened to principals and directors School Board holds first public hearing to receive suggestions for budget priorities
January 2017
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 2017
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 after student enrollment projections are finalized
March 2017
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 2017
Superintendent and School Board Chairman present budget to City Council at a regular City Council meeting, typically the second meeting of the month
May 2017
Subsequent report to School Board, as needed, with salary recommendations City Council formally appropriates funding for school budget Superintendent and Director of Business review adopted budget with staff as needed
By July 1, 2017
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 2014 through 2018 are provided below.

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 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 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

FISCAL YEAR 2018 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 and local funding. Although positive growth is seen in certain areas of the budget, there is a net decrease seen in this budget primarily due to the reduction in the City's debt service for the schools at the recommendation of our auditor.

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 28, 2017. 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 8, 2017.

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 11, 2016 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 3,740. ADM for FY17 was 3,775, a 65 increase over the budgeted ADM of 3,710. Third party enrollment forecasts predict a modest decrease in enrollment over the next five years. These and

other factors (including ongoing kindergarten enrollment for SY 2017-18) result in a slightly increased enrollment assumption for budgeting purposes.

The FY18 budget reflects an increase in state revenue of \$882,490 that includes the state share of a 2% raise (effective February 2018), per pupil lottery funding and adjustments in accounts based on participation levels and VRS changes. Local revenue from Salem City reflects an increase of \$362,440. The budget for debt service was removed, per auditor recommendation, which shows the local funding amount decreased by a significant amount. If that were not factored into the total, the total local appropriation would be \$21,700,457 (a net increase of \$306,459 that included a \$55,981 reduction in the debt service payment, an increase of \$37,440 to cover waste management migration expenses and an additional appropriation of \$325,000).

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

Non-resident tuition changes are evaluated on a biennial basis and will be evaluated next year. There are no changes for FY18.

The budget includes \$782,558 to provide compensation increases for staff. This includes an average 2.5% raise for employees and additional funds to implement another 1/3 of the teacher salary scale fix recommended by the Evergreen Solutions salary study. 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 1.66% or \$338,929 while pension contributions for non-professional staff will stay the same.

Other expenditures highlights include:

- Continued funding for the Distinguished Scholar Program (\$22,000) and the International Baccalaureate program (\$66,890).
- Funding for a possible 5% increase in health insurance.
- Continued support of National Board Certification for teachers.
- Continuation of the Retirement: Extended Work Incentive Program (REWIP).
- Continuation of the Virginia Pre-School Initiative (VPI) available state funding (based on the number of economically disadvantaged children) for annual/recurring funding on a per eligible-pupil basis for a preschool class at East Salem Elementary.
- Funding for the third Chromebooks lease payment as part of our 1:1 technology initiative is included at a total cost of \$142,981.

STRATEGIC MANAGEMENT COMPONENTS

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.

Comprehensive Plan Goals

Listed below are the Comprehensive Plan Goals.

Instruction	
<i>"We believe that all students are important and can be successful."</i>	
Desired Outcomes <ol style="list-style-type: none"> 1. All students will graduate with a board-approved diploma or its equivalent. 2. All graduates will exhibit college and career readiness by demonstrating proficiency on an industry credential, state licensure exam, and/or a national assessment. 3. By 2020, all teachers will record and report grades by learning standard. 4. Division staff will demonstrate increased awareness of the impact of culture on achievement in order to ensure deep equity. 5. Students will demonstrate high levels of engagement as measured by the Gallup Student poll. 6. The division will create and provide a more authentic learning environment and assessment program. 7. The division will increase its capacity to provide personalized learning opportunities. 8. The division will foster a growth mindset in staff and students. 	Actions <ol style="list-style-type: none"> a) School counselors will identify students with credit deficits and develop plans to promote on-time graduation in grades 8-12. b) The division will support and provide professional development that promotes cultural proficiency, personalized learning, authentic learning, and standards-based learning. c) The division will expand the use of standards-based grading practices at each school. d) By 2022 the division will expand the one student:one device initiative (1:1) to grades 3-12. e) The division will provide instruction in goal setting to students in grades K-12. f) The division will develop a plan to promote the development of executive functioning skills.

Funding for a year of Chromebook lease payments as part of our 1:1 technology initiative is included in this budget at a total cost of \$142,981, and \$4,500 supplemental pay for curriculum development in Personalized Learning. Cost of other plan goals cannot be easily calculated due to pulling funds from the schools, instructional departments and other resources.

Assessment	
<i>"We are committed to excellence in all that we do."</i>	
Desired Outcome <ol style="list-style-type: none"> 1. All students will meet or exceed personalized growth targets. 2. All students will meet or exceed state standards as assessed by the Virginia Standards of Learning Assessment Program. 3. Salem students will exceed the state and national average mean scores on the SAT 	Actions <ol style="list-style-type: none"> a) The division will expand and support the use of Data Teams at each school to assist administrators and teachers in the use of data to inform instructional practice and improve student achievement. b) Staff will develop annual goals for the use of formative assessment strategies and descriptive feedback to increase student

<p>and ACT annually.</p> <ol style="list-style-type: none"> The division will expand the development and use of authentic assessments. Students will demonstrate proficiency on assessments and /or industry credentials related to individual post-secondary goals identified in their student selected Career Pathway Plan of Study (CPPS). 	<p>learning.</p> <ol style="list-style-type: none"> The division will collect and report PALS data (grades K – 2) and MAP data (grades 2 – 9) as a component of the Division Quality Profile. The division will administer the PSAT to students in the 10th grade annually and provide professional development to teachers based on PSAT data. Staff development will be provided on the development and use of authentic assessments and performance tasks to measure student achievement.
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All schools in the division are fully accredited which is a strong indicator of student achievement. Students in Salem City Schools continually outperform state and national average scores on the SAT test annually. Our students also perform well on the Virginia Standards of Learning tests. The cost of goals cannot be easily calculated due to pulling funds from schools, instructional departments and other resources.

Communication and Community Relations <i>“Student success is a shared responsibility among schools, parents, and community partners.”</i>	
Desired Outcomes <ol style="list-style-type: none"> The division will maintain a 95% approval rating with parents, students, staff, and the community as measured by survey every two years. By 2020, 90% of stakeholders will indicate their satisfaction with the method their child’s school uses to report student achievement. By 2018, students and parents will understand the relationship between Career Plans of Study and post-secondary education/career opportunities. The division will communicate the benefits of cultural proficiency, personalized learning, authentic learning, assessment for learning and standards-based learning. 	Actions <ol style="list-style-type: none"> The division and all schools will utilize a variety of communication strategies to ensure that parents and community stakeholders are provided with timely information regarding school programs and activities. The division and all schools will utilize a variety of communication strategies to communicate information related to standards-based grading, personalized learning, authentic learning and assessment, assessment for learning, and cultural proficiency.

The cost of the plan goals cannot be easily calculated due to pulling resources from the schools, instructional departments and other areas.

Safety and Organizational Management <i>“Students learn best in a safe and disciplined environment provided by caring and respectful adults.”</i>	
Desired Outcomes <ol style="list-style-type: none"> All students will report that the Salem City School Division provides a safe and 	Actions <ol style="list-style-type: none"> All schools will implement and support Virginia Tiered support systems (Positive

<p>disciplined learning environment.</p> <p>2. The school calendar, transportation schedules, and school schedules will reflect the division's emphasis on personalized learning.</p> <p>3. By 2020, division salaries will rank first when compared to regional school divisions in each salary range and employment category.</p>	<p>Behavior Interventions and Supports and response to Intervention).</p> <p>b) The division will review research related to school schedules and calendars and implement incremental changes to maximize efficiency.</p> <p>c) The division will fully implement the recommendations of the 2015 salary study.</p> <p>d) The division will ensure that consistent visitor/volunteer/parents/student entry and exit routines are followed at each school.</p>
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The school division included \$782,558 in the FY18 budget to address recommendations from the Evergreen Consultants salary study. Two-thirds of the recommendations will be complete in this budget with employees receiving an average 2.5% salary increase.

Career Education	
<p>Desired Outcomes</p> <p>1. Students, parents, and teachers will be familiar with Career Pathway Plans of Study (CPPS) and will understand the relationship between CPPS and post-secondary education, training, and career opportunities.</p> <p>2. All students in grades 8 – 12 will select and successfully pursue a Career Pathway Plan of Study to ensure that every student graduates with a diploma and a plan.</p> <p>3. The division will promote, support and report enrollment in a variety of advanced learning opportunities provided by business, industry, and post-secondary education partners.</p>	<p>Actions</p> <p>a) The division will implement a standardized Career Education curriculum.</p> <p>b) The division will provide professional development and utilize a variety of communication strategies to provide information related to the use and benefits of Career Pathway Plans of Study.</p> <p>c) The division will develop a transportation plan that supports student enrollment in a variety of advanced learning opportunities provided by business, industry, and post-secondary education partners.</p>

The cost of the plan goals cannot be easily calculated due to pulling resources from the schools, instructional departments and other resources.

Technology	
<p>Desired Outcomes</p> <p>1. The Salem City School Division will provide the necessary infrastructure, hardware and software to support the division's expansive of personalized learning and the one student: one device digital conversion.</p> <p>2. The Salem City School Division will provide multiple formal and informal learning opportunities related to online safety and digital citizenship.</p>	<p>Actions</p> <p>a) Staff will be trained in the use of instructional technology to promote student engagement.</p> <p>b) Resources will be allocated for the purchase and maintenance of instructional technology and infrastructure to support its use.</p> <p>c) The division will support the continued development and availability of innovative courses and programs.</p>

	d) All students will complete a formal program to address digital citizenship and online safety in the 6 th grade at ALMS.
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The cost of the plan goals cannot be easily calculated due to resources are being pulled from schools, instructional departments and other resources.

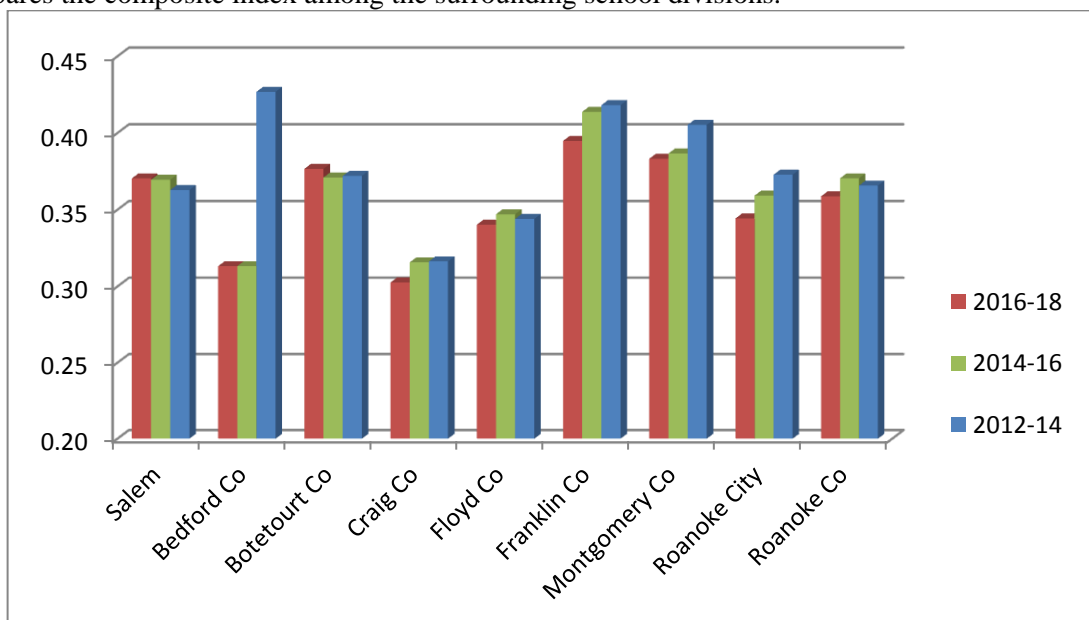
COMPOSITE INDEX

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 and FY18, 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	0.3628	0.4268	0.3710	0.3163	0.3440	0.4181	0.4053	0.3728	0.3657
2014-16	0.3695	0.3132	0.3720	0.3157	0.3470	0.4138	0.3866	0.3592	0.3704
2016-18	0.3704	0.3132	0.3766	0.3026	0.3402	0.3948	0.3832	0.3443	0.3587

Source: Budget Office, Virginia Department of Education, November 2016

BALANCED BUDGET

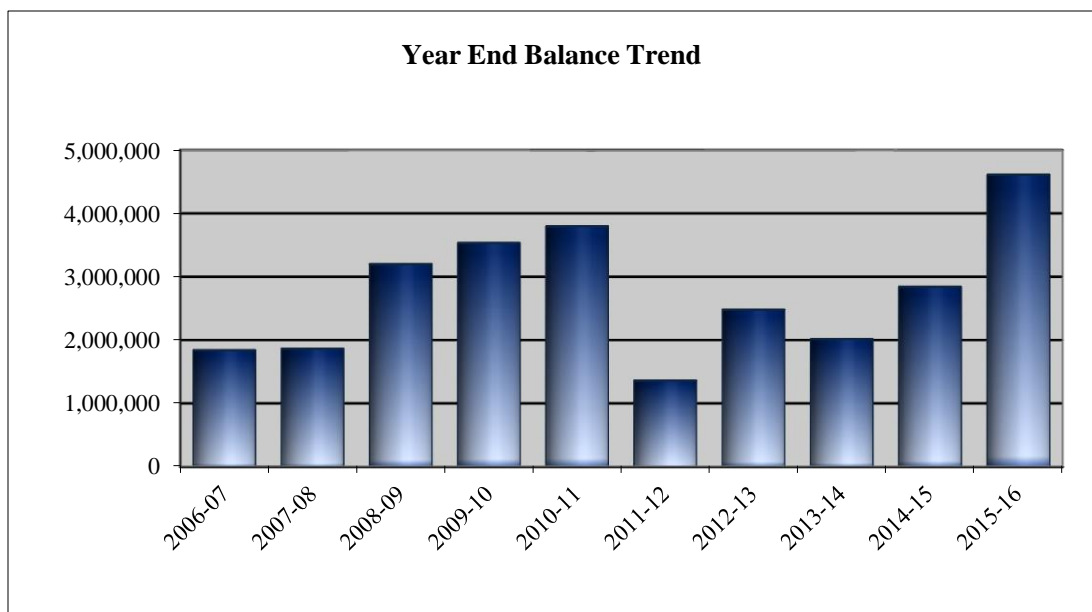
A balanced budget is a budget with total expenditures not exceeding total revenues and all monies available in the fund balance within an individual fund. This definition is applied over the long-term, not just during the current period. As required by law, all fund budgets presented in this budget document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

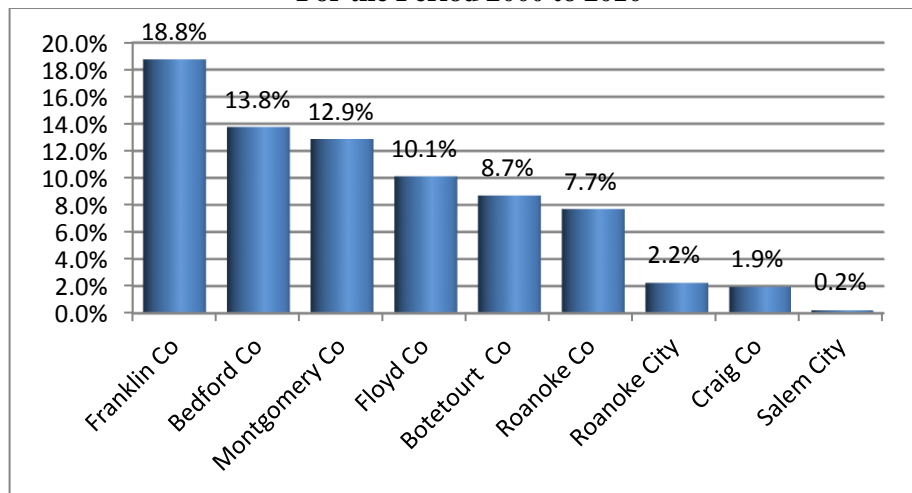


Year-end balance for FY09, FY10, and FY11 showed an increase due a planned renovation of South Salem Elementary School. The year-end balance for FY12 was significantly lower than previous years due to the start of the South Salem construction project. The FY16 year-end balance shows an increase due to fuel cost being down, a warmer than expected winter, staff turnover and less people in the health insurance plan.

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**

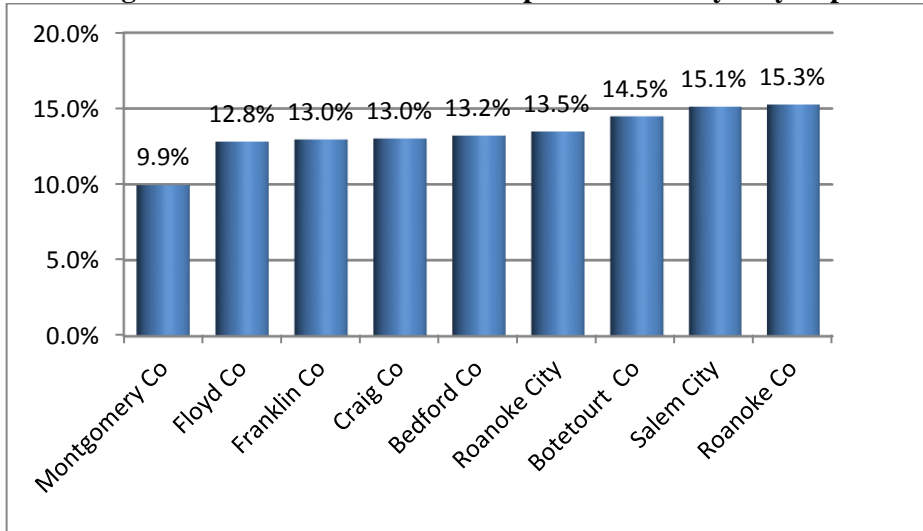


Source: University of Virginia, Weldon Cooper Center for Public Service.

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



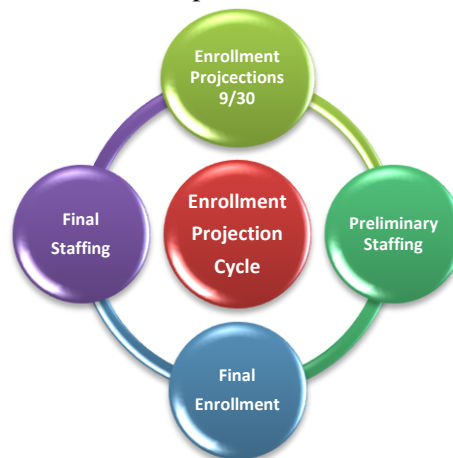
Source: University of Virginia, Weldon Cooper Center for Public Service and Table 15 of the Superintendent's Annual Report for Virginia.

* Latest available population estimate.

STUDENT ENROLLMENT

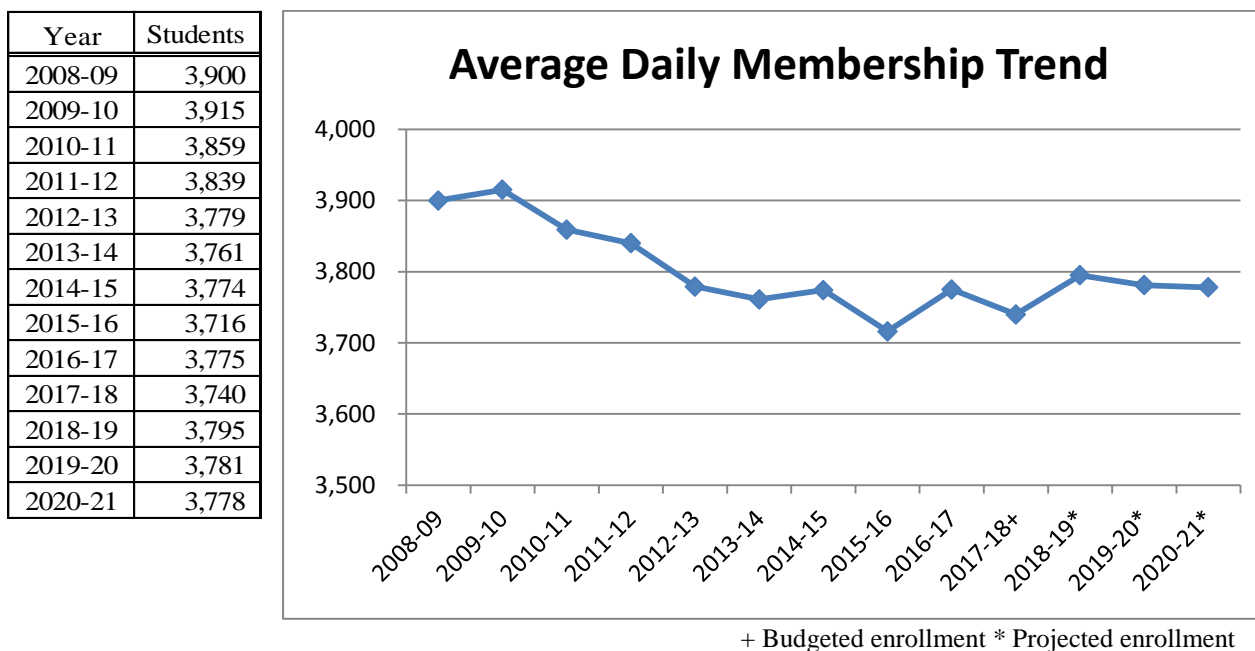
The annual ADM projections are critical to the budgeting process as overestimating the number of students could result in overestimating revenues causing a budget shortfall. On the other hand, underestimating the ADM will result in underestimated state revenues causing an unexpected fund balance at year-end. 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 FY18 budget, the School Board started with the March 31, 2016 ADM of 3,716 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; however, the official March 31, 2017 ADM was 3,775, sixty-five students above budget. This and other factors, including the ongoing kindergarten enrollment for SY 2017-2018 at the time the budget was being prepared result in a slightly increased enrollment assumption for budgeting purposes. The FY18 budget was built with an ADM of 3,740.

The following chart reflects the trend in student enrollment for school years 2008-2017 and a forecast to year 2021.



CLASS SIZE

Class size ratios for FY17 were similar to last year. The elementary schools average 19.6 students per class compared with 19.4 in FY16 and 19.3 in FY16. By elementary school, the average class ratios are:

G W Carver – 19.2 to 1
 East Salem – 17.7 to 1
 South Salem – 20.8 to 1
 West Salem – 19.6 to 1

Overall, the class size across all Salem elementary schools is from 16 to 24 students per classroom in the primary (K - 2) and 16 to 26 students per classroom in the upper elementary (3 – 5) grades. Individual class sizes range from 16 to 22 at East Salem, from 16 to 23 at G W Carver, from 18 to 24 at South Salem, and from 17 to 26 at West Salem. Where larger class sized occur, school administrators

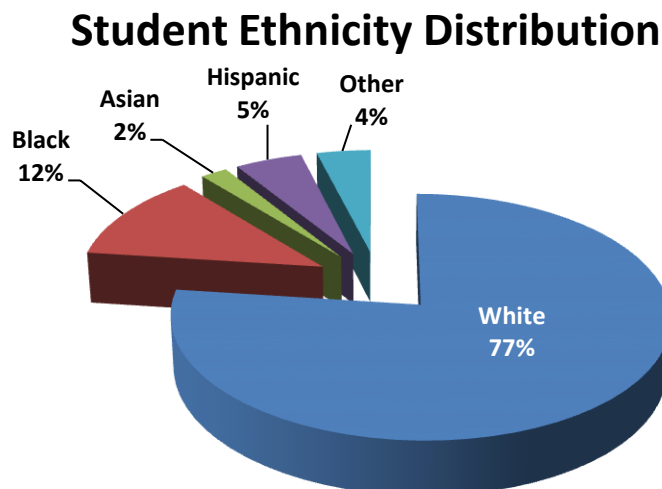
work to provide additional support from Instructional Assistants and schedule collaborative teaching times with special education, reading, and other support teachers as appropriate.

The average class size at Andrew Lewis Middle School in core academic classes, including beginning languages is 22.38, down .12 students from last year. Class enrollments range from 6 to 28 students. There are only two classes with fewer than 10 students (Chinese 1 and Physical Science 8) and there are 36 core academic classes with more than 25 students (3 more than last year). It should be noted that there are 25 classes with 26 students and there are 19 classes with 30 or more students, none of which are core academic classes but are health, physical education and band.

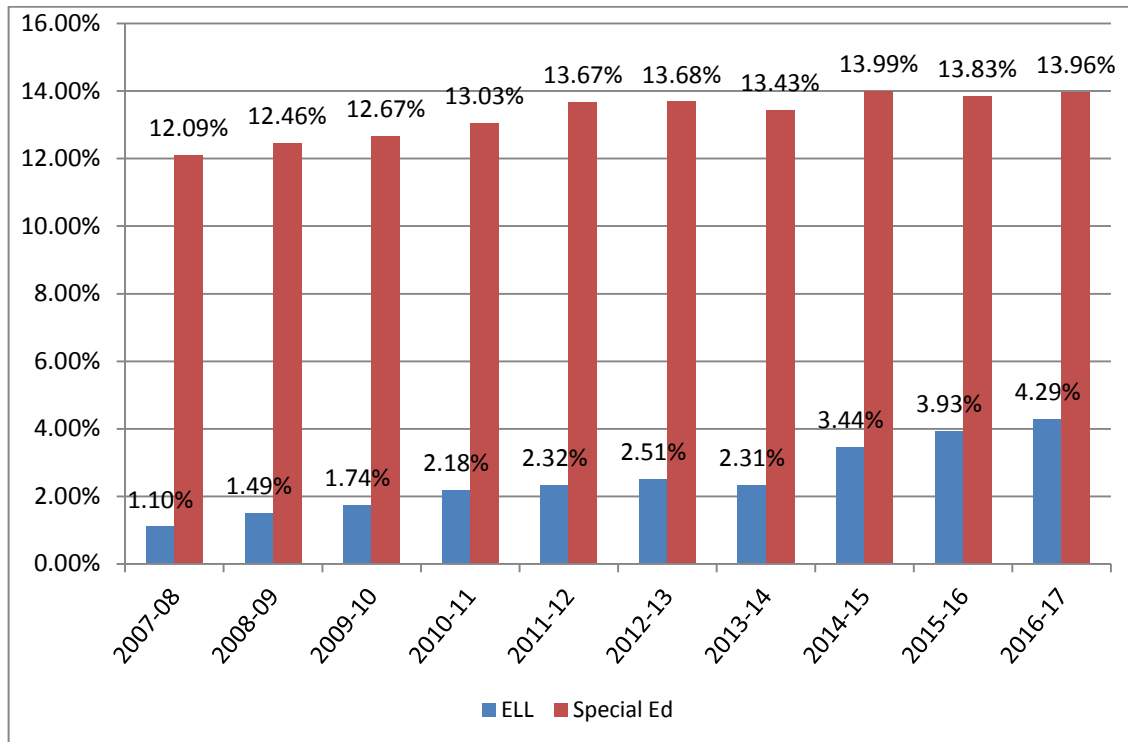
The average class size in core academic classes, including world language classes at Salem High School increased slightly (.53) this year to 20.69 students per class (19.86 in FY16), with a range of 3 to 33 students. There are six core academic classes with fewer than 10 students, three upper level IB world language classes, an IB-Physics class (9) and two Algebra I classes (double block). There are 30 core academic classes with more than 25 students (down 8 from last year). There were only six core academic classes with 30 or more students, all Modern World History classes. There are 15 additional classes with 30 or more students: nine health classes, two physical education classes and four band classes. There are 13 additional classes (elective) with fewer than 10 students currently assigned.

STUDENT DEMOGRAPHICS

Salem City Schools is the 68th largest of 132 school divisions in Virginia. Student demographics are anticipated to remain fairly constant. Special education has averaged just below 14% 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 since FY08 and represents approximately 4.3% of the total student population. 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 34% division wide. The ethnic composition of Salem City Schools' student enrollment as of September 30, 2016 is shown in the chart below.



**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 2016 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 FY17 school year based on their FY16 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 94.9% and one of the areas lowest dropout rates of 0.56% in FY16 (the latest data available).



Salem High School is widely recognized as a high performing and innovative high school, just one of five to receive Virginia High School Innovation Grants for planning in SY 15-16 and for implementation in SY 16-17. In September 2016, Salem was invited to participate in the White House Summit for Next Generation High Schools.

Salem City Schools was once again named one of the top ten (up to #7) school districts in Virginia for 2017 by Niche. Ranking factors include state test scores, college readiness, graduation rates, SAT/ACT scores, teacher quality, and student and parent reviews.



South Salem Elementary and Salem High School are among the 386 schools and 17 school divisions that earned 2017 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.

Both 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.

The Salem City Schools was also one of 15 divisions to receive the Distinguished Achievement Award.

Several teachers and staff members in Salem received high honors during the 2016-17 school year.

- Ms. Karey Henzey, Special Education teacher at West Salem Elementary School, was named 2017 teacher of the year for the Salem school division and also teacher of the year for the Regional Program.
- Twenty-five Salem teachers are National Board Certified (NBC). Achievement of NBC means that the teacher has met the highest standards for their profession.
- Judith Painter, a social studies teacher at Andrew Lewis Middle School was one of six finalists for the McGlothlin Awards for Teaching Excellence.

DIVISION-WIDE FINANCIAL REPORTING AWARDS

The school division was awarded the Association of School Business Officials International (ASBO) Meritorious Budget Award for the 2016-2017 budget. This was the first year the division's budget document won this award. The ASBO award recognizes the budget to be proficient as a policy document, financial plan, operations guide, and communication device.

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 2016 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 5 International Baccalaureate (IB) diploma recipients, 82 IB certificate candidates, and 46 Distinguished Scholars in the Class of 2017.
- 278 high school students took at least one IB course (685 total IB enrollments), many freshman and sophomores took Pre-IB courses, and 362 students took at least one dual enrollment course in SY 2017.

Accomplishments in SY 2017:

- The Salem High School yearbook (Laconian) staff was one of only thirteen nationally to win a Crown (Gold) at the Columbia Scholastic Press Association's 93rd annual Scholastic Convention.
- The Salem High School magazine (Delphi) staff was one of only thirty nationally to win a Crown (Silver) at the Columbia Scholastic Press Associations 93rd annual Scholastic Convention.
- Five 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 eighth Virginia High School League (VHSL) Division 4A State Championship.
- The Salem High School forensics team won their twelfth consecutive Division 4A State Championship.

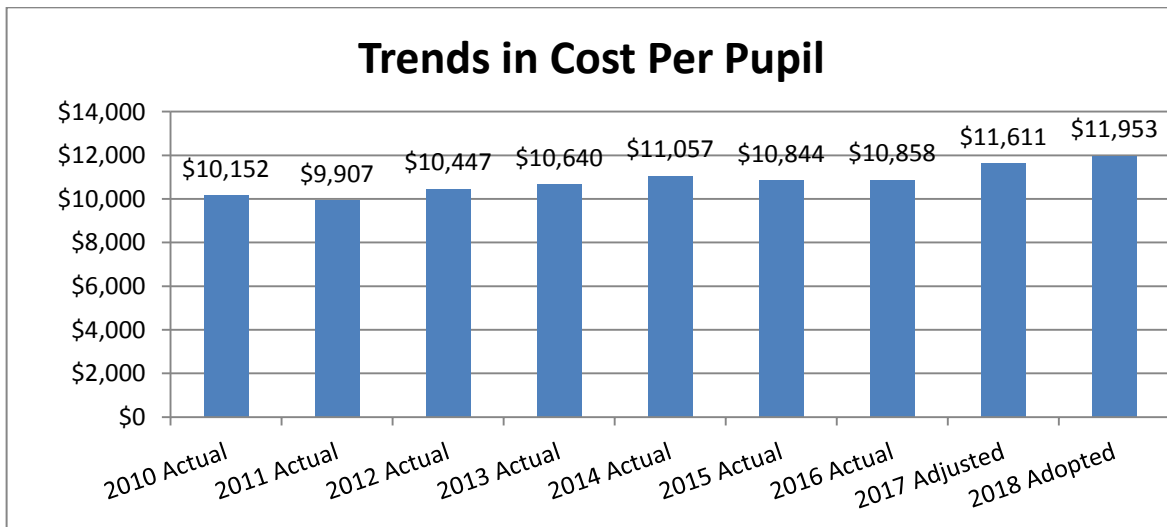
Graduation Statistics for the Class of 2017

The chart below provides a variety of information regarding the Class of 2017 high school graduates:

School	Graduates	On-Time Graduation Rate	% College Bound
Salem High	251	94.32	85

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 - FY16 were taken from Table 15 of the Superintendent’s Annual Report for Virginia for the respective years. The FY17 cost per pupil is an estimate based on the adjusted FY17 budget. The FY18 cost per pupil is an estimate based on data included in this budget book.



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 2016 (latest year comparable data is available). As illustrated by the charts,

Salem City Schools was ranked 3rd in per pupil spending and ranked 3rd in Math SOL scores, English SOL scores, and 2nd in on-time graduation rates.

Locality	Per Pupil Expenditure (a)	Rank
Roanoke City	12,405	1
Botetourt County	11,066	2
Salem City	10,859	3
Franklin County	10,724	4
Montgomery County	10,674	5
Roanoke County	10,081	6

Locality	Math SOL (b)	Rank
Botetourt County	90	1
Roanoke County	89	2
Salem City	85	3
Montgomery County	83	4
Franklin County	82	5
Roanoke City	78	6

Locality	English SOL (b)	Rank
Botetourt County	88	1
Roanoke County	86	2
Salem City	85	3
Montgomery County	84	4
Franklin County	81	5
Roanoke City	73	6

Locality	Graduation Rate (b)	Rank
Botetourt County	95.3	1
Salem City	94.9	2
Montgomery County	94.3	3
Roanoke County	94.1	4
Franklin County	91.4	5
Roanoke City	87.5	6

a Source: State Superintendent's Annual Report for Virginia, Fiscal Year 2016, Table 15.

b School Division Report Card for 2016.

ALLOCATION OF PERSONNEL RESOURCES

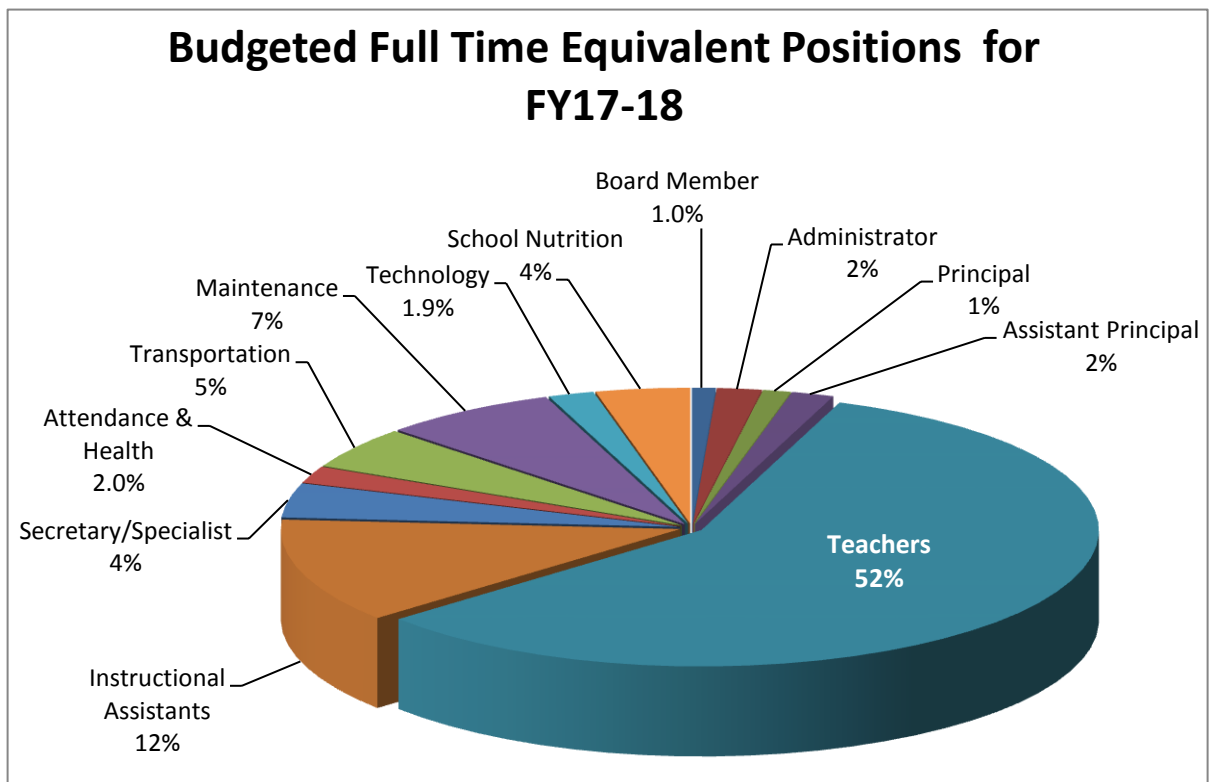
The information below is a summary by position of personnel resource changes included in the FY18 budget as compared to the FY17 budget. The total number of full time equivalent positions for FY18 is 528.

	FY17	FY18	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	303.9	307.6	3.7
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	10.7	1.0
School Nutrition	20.0	20.0	0.0
Total	523.6	528.3	4.7

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



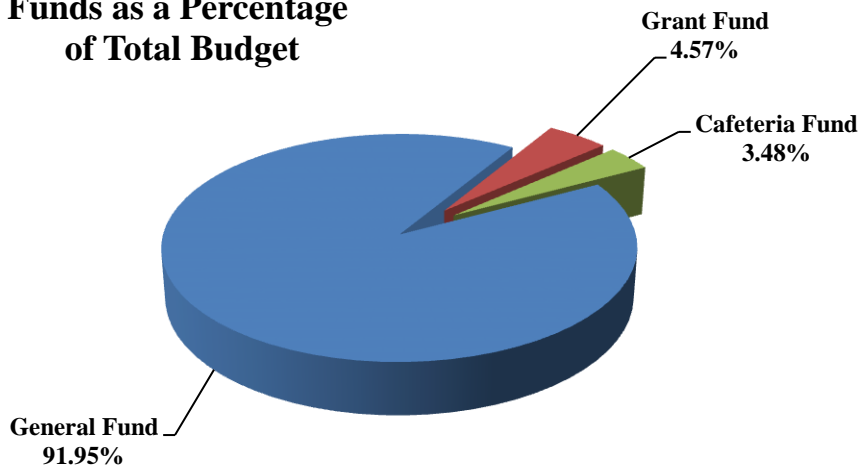
Personnel resources are allocated as follows:



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 FY18 approved General Fund budget reflects a decrease of 2.0% over the FY17 budget. The Grant Fund reflects an expected decrease in funds for education of \$108,967. The Cafeteria Fund reflects an increase of \$105,028, or 6.6%

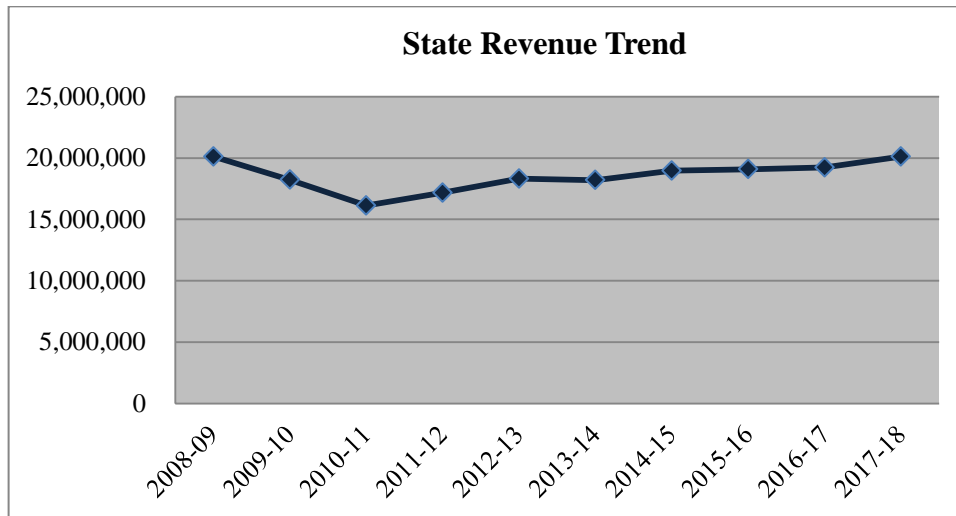
Fund	Budget 2016-17	Budget 2017-18	Increase (Decrease)	Percent Change
General Fund	\$ 42,101,990	\$ 41,263,304	\$ (838,686)	-2.0%
Grant Fund	2,089,190	1,980,223	(108,967)	-5.2%
Cafeteria Fund	1,595,262	1,700,290	105,028	6.6%
Total Funds	\$ 45,786,442	\$ 44,943,817	\$ (842,625)	-1.8%

The FY18 School Budget reflects an overall decrease of 1.8% 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.

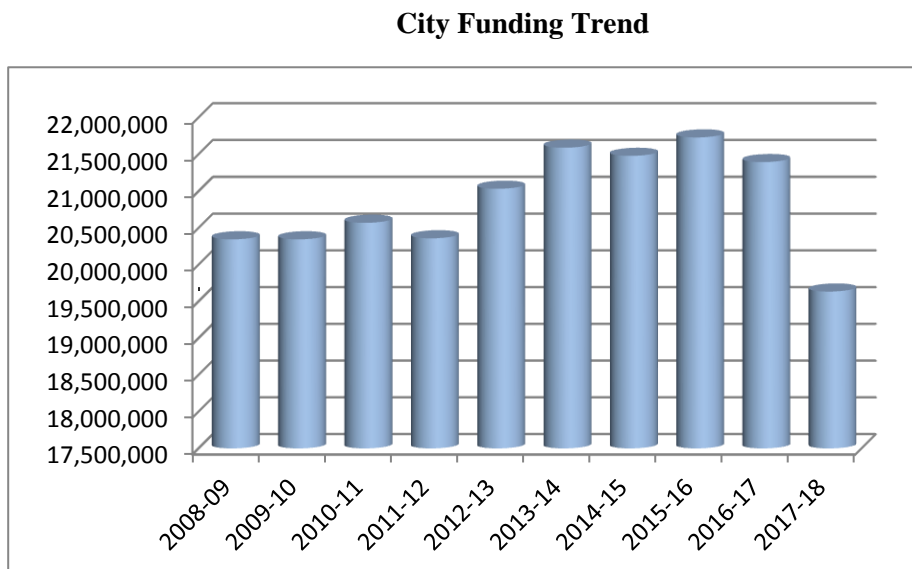
SCHOOL BOARD APPROVED FY18 GENERAL FUND BUDGET

General Fund Revenue Highlights

The revenue projections for FY18 in the General Fund reflect several significant assumptions. State revenue was projected using the General Assembly's approved state budget for FY18. The projected increase in state revenue for Salem City Schools is \$882,490 or 4.6%. The graph below is a historical trend analysis of state revenues.



The allocation of City funding for schools is approximately 48% of the operating budget and reflects an increase of \$325,000, or 1.7%. Overall, the transfer was reduced by \$1,760,762 due to an auditor's recommendation to no longer show the transfer for debt service and associated interest payments. The bar graph below illustrates the city funding over the past ten years.



The reduction in funding for FY18 is due to an audit recommendation made by the auditors to no longer show debt payments as part of the transfer from the city.

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

	Budget FY17	Budget FY18	Increase (Decrease)
State Sales Tax	\$ 3,725,872	\$ 3,718,388	\$ (7,484)
State Revenue	15,499,821	16,389,795	889,974
Transfer from City	21,393,998	19,633,236	(1,760,762)
Other Revenue	1,482,299	1,521,885	39,586
Total Revenues	\$ 42,101,990	\$ 41,263,304	\$ (838,686)

General Fund Expenditure Highlights

The following priority increases were funded in the FY18 General Fund budget:

Compensation & Benefits

- \$782,558 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 \$338,929.
- 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 maintain our expenditures across all cost centers for health insurance.

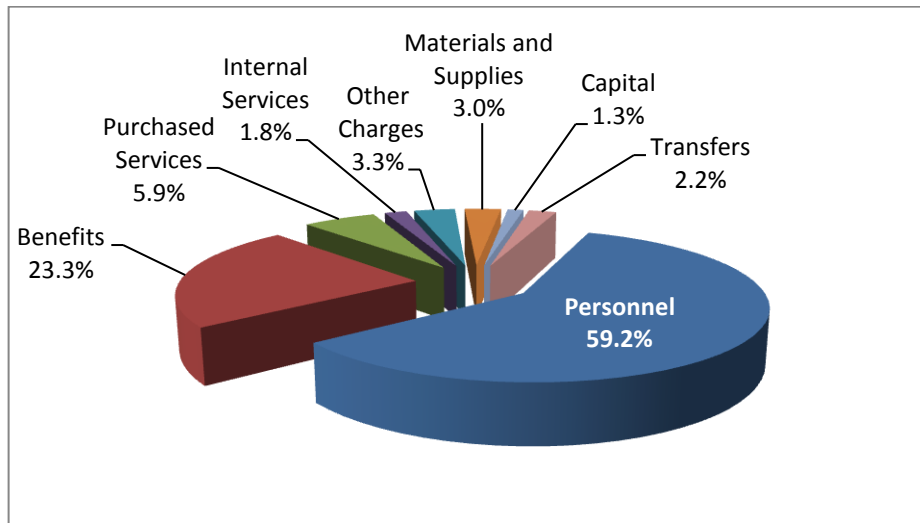
Non-Salary Operations

- Funding for one grade-level of Chromebooks is included in the budget for lease payment number three.

Budgeted expenditures in the General Fund by object are:

	Budget FY17	Budget FY18	Increase (Decrease)
Personnel	\$ 23,994,946	\$ 24,415,589	\$ 420,643
Benefits	9,100,132	9,614,869	514,737
Purchased Services	2,197,542	2,440,143	242,601
Internal Services	681,584	738,943	57,359
Other Charges	1,381,411	1,372,831	(8,580)
Materials and Supplies	1,280,612	1,218,390	(62,222)
Capital	682,402	537,000	(145,402)
Transfers	2,783,361	925,539	(1,857,822)
	\$ 42,101,990	\$ 41,263,304	\$ (838,686)

Budgeted Expenditures as a Percentage of Total Budget



	FY17	FY18	(Decrease)	FY19	FY20	FY21
Revenues:						
State	\$ 19,225,693	\$ 20,108,183	\$ 882,490	\$ 19,605,807	\$ 19,888,352	\$ 20,202,912
Local	21,393,998	19,633,236	(1,760,762)	19,633,236	19,633,236	19,633,236
Other	1,482,299	1,521,885	39,586	1,551,207	1,581,121	1,611,640
Total Revenues	42,101,990	41,263,304	(838,686)	40,790,250	41,102,709	41,447,788
Expenditures:						
Personnel	23,994,946	24,415,589	420,643	24,781,823	25,113,463	25,490,165
Benefits	9,100,132	9,614,869	514,737	9,758,139	9,838,958	9,986,543
Purchased Services	2,197,542	2,440,143	242,601	2,440,143	2,340,143	2,280,935
Internal Services	681,584	738,943	57,359	738,943	738,943	738,943
Other Charges	1,381,411	1,372,831	(8,580)	1,272,831	1,272,831	1,212,831
Materials	1,280,612	1,218,390	(62,222)	1,118,390	1,118,390	1,058,390
Capital	682,402	537,000	(145,402)	537,000	537,000	537,000
Transfers	2,783,361	925,539	(1,857,822)	142,981	142,981	142,981
Total Expenditures	42,101,990	41,263,304	(838,686)	40,790,250	41,102,709	41,447,788
Revenues over (under)						
Expenditures	-	-	-	-	-	-
Beginning Fund Balance	4,532,051	4,532,051	-	4,532,051	4,532,051	4,532,051
Ending Fund Balance	\$ 4,532,051	4,532,051	\$ -	\$ 4,532,051	\$ 4,532,051	\$ 4,532,051

OTHER SCHOOL BOARD APPROVED FY18 FUND BUDGETS

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

Grant Fund

The Grants Fund accounts for grants which provide critical support for the instructional program. The budget includes current grant sources that are expected to be awarded for the next fiscal year. Grants received during the fiscal year are appropriated by the School Board as awarded during the fiscal year. A detailed breakdown across sources of grant funds for FY18 is shown under the grant fund tab in this publication.

Grant Fund	Budget FY17	Budget FY18	Increase (Decrease)	Forecast FY19	Forecast FY20	Forecast FY21
Revenues:						
Federal	\$ 1,736,740	\$ 1,667,403	\$ (69,337)	\$ 1,688,165	\$ 1,613,627	\$ 1,613,627
State	352,450	312,820	(39,630)	290,748	290,748	290,748
Total Revenues	2,089,190	1,980,223	(108,967)	1,978,913	1,904,375	1,904,375
Expenditures:						
Personnel	864,895	884,946	20,051	883,636	809,098	809,098
Benefits	312,335	316,925	4,590	316,925	316,925	316,925
Purchased Services	209,019	174,663	(34,356)	174,663	174,663	174,663
Other Charges	540,300	506,271	(34,029)	506,271	506,271	506,271
Materials	162,641	97,418	(65,223)	97,418	97,418	97,418
Total Expenditures	2,089,190	1,980,223	(108,967)	1,978,913	1,904,375	1,904,375
Revenues over (under)						
Expenditures	-	-	-	-	-	-
Beginning Fund Balance	78,138	78,138	-	78,138	78,138	78,138
Ending Fund Balance	\$ 78,138	\$ 78,138	\$ -	\$ 78,138	\$ 78,138	\$ 78,138

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-one percent of the revenue is derived from the sale of meals. The second largest revenue source, 46%, is funding for free or reduced lunches. As compared to FY17, the School Nutrition budget is increasing by 6.6%. The increase of \$105,028 is due in part to an increase in participation that coincides with our increase in enrollment but also a 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. To comply with this federal mandate, we will

be increasing student and adult lunches by no more than 10 cents. The charts below provide additional information on the Cafeteria Fund.

Cafeteria Fund	Budget FY17	Budget FY18	Increase (Decrease)	Forecast FY19	Forecast FY20	Forecast FY21
Revenues:						
Cafeteria Sales	\$ 848,857	\$ 878,250	\$ 29,393	\$ 887,033	\$ 895,903	\$ 904,862
Federal	684,151	786,112	101,961	793,973	801,913	809,932
State	35,254	21,128	(14,126)	21,128	21,128	21,128
Other	27,000	14,800	(12,200)	14,800	14,800	14,800
Total Revenues	1,595,262	1,700,290	105,028	1,716,934	1,733,744	1,750,722
Expenditures						
Salaries	600,563	636,129	35,566	647,751	659,438	671,191
Benefits	226,936	251,102	24,166	256,124	261,247	266,472
Purchased services	135,924	192,541	56,617	192,541	192,541	192,541
Food products	543,228	537,303	(5,925)	537,303	537,303	537,303
Materials and supplies	88,611	83,215	(5,396)	83,215	83,215	83,215
Total Expenditures	1,595,262	1,700,290	105,028	1,716,934	1,733,744	1,750,722
Revenues over (under)						
Expenditures	-	-	-	-	-	-
Beginning Fund Balance	339,105	339,105	-	339,105	339,105	339,105
Ending Fund Balance	\$ 339,105	\$ 339,105	\$ -	\$ 339,105	\$ 339,105	\$ 339,105

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.



ASSOCIATION OF
SCHOOL BUSINESS OFFICIALS
INTERNATIONAL

This Meritorious Budget Award is presented to

CITY OF SALEM SCHOOLS

for excellence in the preparation and issuance of its budget
for the Fiscal Year 2016-2017.

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



A handwritten signature in black ink, reading 'Brenda Burkett'.

Brenda R. Burkett, CPA, CSBA, SFO
President

A handwritten signature in black ink, reading 'John D. Musso'.

John D. Musso, CAE, RSBA
Executive Director



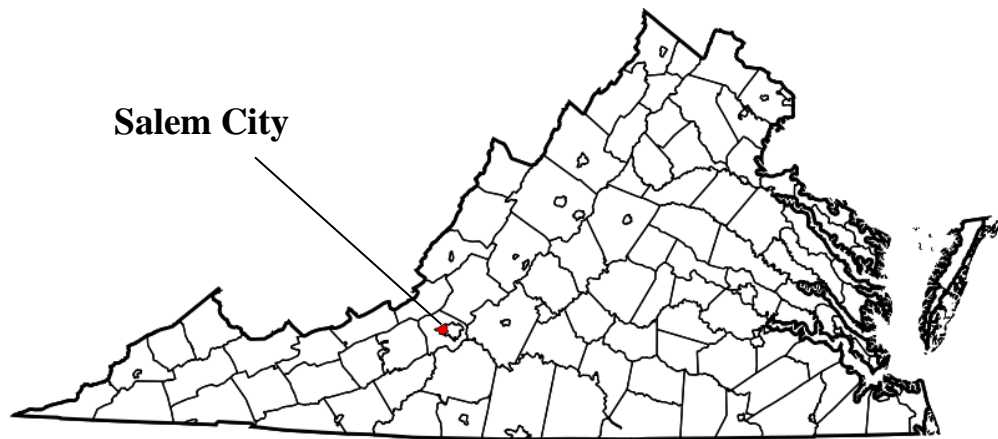
Organizational

Back of Tab

Geographic Area and Location

Salem City Schools (School Division) is the 68th 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.

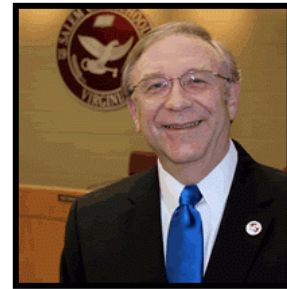
Salem City Schools is responsible for elementary and secondary education within Salem City. The School Division provides educational opportunities for students between the ages of 2 and 21 at four

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 3,740 students budgeted in FY18 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



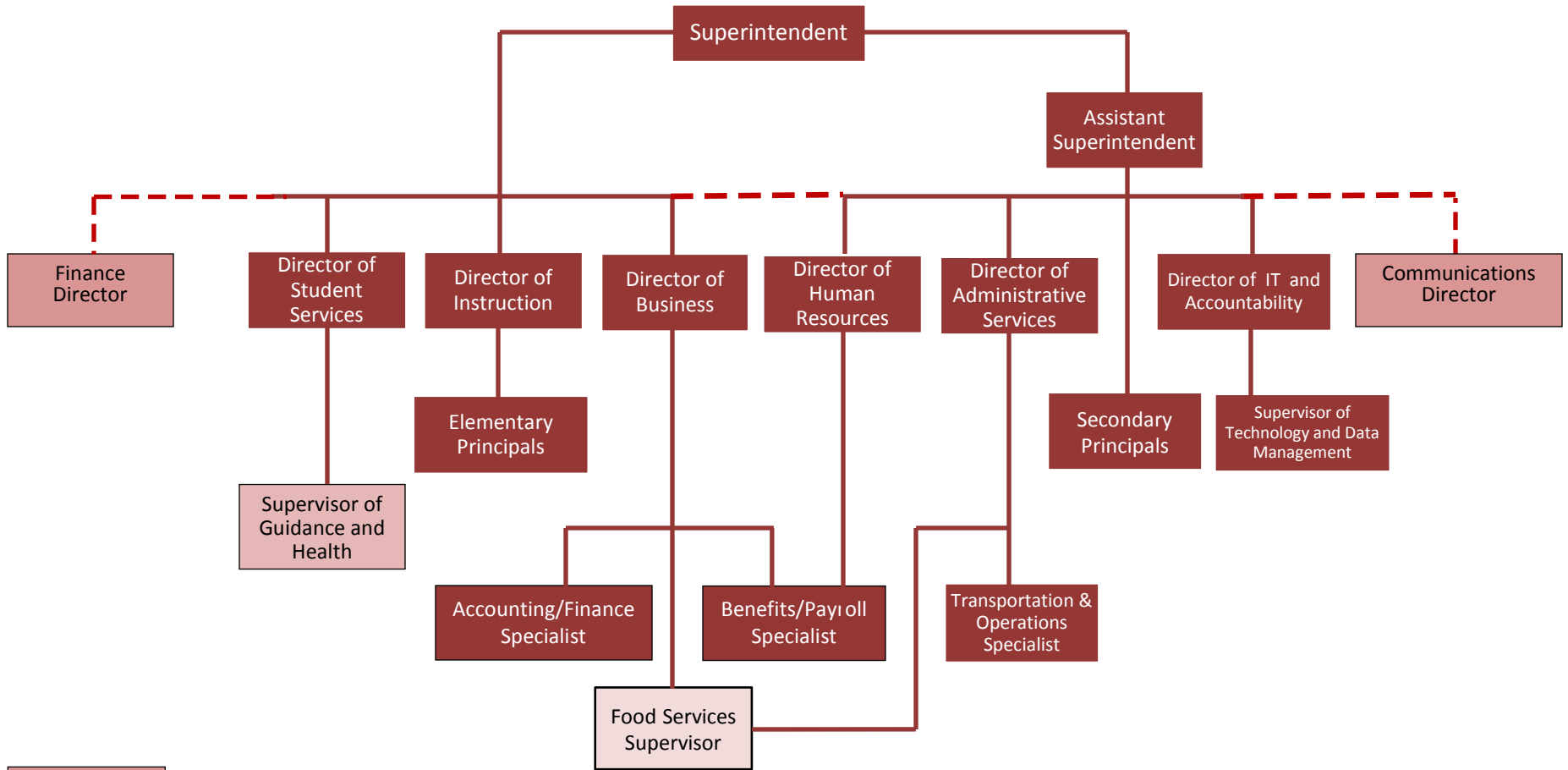
Ms. Artice M. Ledbetter



Mr. John A. (Andy) Raines

Salem City Schools Leadership Cabinet

Dr. H. Alan Seibert	Superintendent
Mr. Curtis N. Hicks	Assistant Superintendent
Ms. Mandy C. Hall	Director of Business
Dr. Randy L. Jennings	Director of Student Services
Dr. Forest I. Jones	Director of Administrative Services
Ms. Diane D. Washenberger	Director of Instruction
Ms. Kirstine M. Barber	Director of Human Resources
Ms. Jennifer P. Dean	Director of Instructional Technology and Accountability



City
Personnel

School-Based
Personnel

Aramark
Personnel

Direct Reports		
Superintendent	Assistant Superintendent	Director of Instruction
Assistant Superintendent	Director of Administrative Services	Elementary Principals
Director of Instruction	Director of Human Resources	
Director of Business	Director of IT and Accountability	
Director of Student Services	Secondary Principals	
The Finance Director and Communications Director are shared employees of the Salem City Government and are indicated by the dotted lines.		

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

Administration Building

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

Andrew Lewis Middle School

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

Alternative/Adult Education

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

G. W. Carver Elementary School

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

Transportation/Operations

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

East Salem Elementary School

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

Salem City Schools Website

www.salem.k12.va.us

South Salem Elementary School

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

West Salem Elementary School

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

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.

Comprehensive Plan Goals

Listed below are the Comprehensive Plan Goals.

Instruction <i>"We believe that all students are important and can be successful."</i>	
Desired Outcomes <ol style="list-style-type: none"> 1. All students will graduate with a board-approved diploma or its equivalent. 2. All graduates will exhibit college and career readiness by demonstrating proficiency on an industry credential, state licensure exam, and/or a national assessment. 3. By 2020, all teachers will record and report grades by learning standard. 4. Division staff will demonstrate increased awareness of the impact of culture on achievement in order to ensure deep equity. 5. Students will demonstrate high levels of engagement as measured by the Gallup Student poll. 6. The division will create and provide a more authentic learning environment and assessment program. 7. The division will increase its capacity to provide personalized learning opportunities. 8. The division will foster a growth mindset in staff and students. 	Actions <ol style="list-style-type: none"> a) School counselors will identify students with credit deficits and develop plans to promote on-time graduation in grades 8-12. b) The division will support and provide professional development that promotes cultural proficiency, personalized learning, authentic learning, and standards-based learning. c) The division will expand the use of standards-based grading practices at each school. d) By 2022 the division will expand the one student:one device initiative (1:1) to grades 3-12. e) The division will provide instruction in goal setting to students in grades K-12. f) The division will develop a plan to promote the development of executive functioning skills.

Funding for a year of Chromebook lease payments as part of our 1:1 technology initiative is included in this budget at a total cost of \$142,981, and \$4,500 supplemental pay for curriculum development in Personalized Learning. Cost of other plan goals cannot be easily calculated due to pulling funds from the schools, instructional departments and other resources.

Assessment <i>"We are committed to excellence in all that we do."</i>	
Desired Outcome <ol style="list-style-type: none"> 1. All students will meet or exceed personalized growth targets. 2. All students will meet or exceed state standards as assessed by the Virginia Standards of Learning Assessment Program. 3. Salem students will exceed the state and national average mean scores on the SAT and ACT annually. 	Actions <ol style="list-style-type: none"> a) The division will expand and support the use of Data Teams at each school to assist administrators and teachers in the use of data to inform instructional practice and improve student achievement. b) Staff will develop annual goals for the use of formative assessment strategies and descriptive feedback to increase student learning.

<ol style="list-style-type: none"> 4. The division will expand the development and use of authentic assessments. 5. Students will demonstrate proficiency on assessments and /or industry credentials related to individual post-secondary goals identified in their student selected Career Pathway Plan of Study (CPPS). 	<ol style="list-style-type: none"> c) The division will collect and report PALS data (grades K – 2) and MAP data (grades 2 – 9) as a component of the Division Quality Profile. d) The division will administer the PSAT to students in the 10th grade annually and provide professional development to teachers based on PSAT data. e) Staff development will be provided on the development and use of authentic assessments and performance tasks to measure student achievement.
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All schools in the division are fully accredited which is a strong indicator of student achievement. Students in Salem City Schools continually outperform state and national average scores on the SAT test annually. Our students also perform well on the Virginia Standards of Learning tests. The cost of goals cannot be easily calculated due to pulling funds from schools, instructional departments and other resources.

Communication and Community Relations <i>“Student success is a shared responsibility among schools, parents, and community partners.”</i>	
Desired Outcomes <ol style="list-style-type: none"> 1. The division will maintain a 95% approval rating with parents, students, staff, and the community as measured by survey every two years. 2. By 2020, 90% of stakeholders will indicate their satisfaction with the method their child’s school uses to report student achievement. 3. By 2018, students and parents will understand the relationship between Career Plans of Study and post-secondary education/career opportunities. 4. The division will communicate the benefits of cultural proficiency, personalized learning, authentic learning, assessment for learning and standards-based learning. 	Actions <ol style="list-style-type: none"> a) The division and all schools will utilize a variety of communication strategies to ensure that parents and community stakeholders are provided with timely information regarding school programs and activities. b) The division and all schools will utilize a variety of communication strategies to communicate information related to standards-based grading, personalized learning, authentic learning and assessment, assessment for learning, and cultural proficiency.

The cost of the plan goals cannot be easily calculated due to pulling resources from the schools, instructional departments and other areas.

Safety and Organizational Management <i>“Students learn best in a safe and disciplined environment provided by caring and respectful adults.”</i>	
Desired Outcomes <ol style="list-style-type: none"> 1. All students will report that the Salem City School Division provides a safe and disciplined learning environment. 2. The school calendar, transportation 	Actions <ol style="list-style-type: none"> a) All schools will implement and support Virginia Tiered support systems (Positive Behavior Interventions and Supports and response to Intervention).

<p>schedules, and school schedules will reflect the division's emphasis on personalized learning.</p> <p>3. By 2020, division salaries will rank first when compared to regional school divisions in each salary range and employment category.</p>	<p>b) The division will review research related to school schedules and calendars and implement incremental changes to maximize efficiency.</p> <p>c) The division will fully implement the recommendations of the 2015 salary study.</p> <p>d) The division will ensure that consistent visitor/volunteer/parents/student entry and exit routines are followed at each school.</p>
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The school division included \$782,558 in the FY18 budget to address recommendations from the Evergreen Consultants salary study. Two-thirds of the recommendations will be complete in this budget with employees receiving an average 2.5% salary increase.

Career Education	
<p>Desired Outcomes</p> <ol style="list-style-type: none"> 1. Students, parents, and teachers will be familiar with Career Pathway Plans of Study (CPPS) and will understand the relationship between CPPS and post-secondary education, training, and career opportunities. 2. All students in grades 8 – 12 will select and successfully pursue a Career Pathway Plan of Study to ensure that every student graduates with a diploma and a plan. 3. The division will promote, support and report enrollment in a variety of advanced learning opportunities provided by business, industry, and post-secondary education partners. 	<p>Actions</p> <ol style="list-style-type: none"> a) The division will implement a standardized Career Education curriculum. b) The division will provide professional development and utilize a variety of communication strategies to provide information related to the use and benefits of Career Pathway Plans of Study. c) The division will develop a transportation plan that supports student enrollment in a variety of advanced learning opportunities provided by business, industry, and post-secondary education partners.

The cost of the plan goals cannot be easily calculated due to pulling resources from the schools, instructional departments and other resources.

Technology	
<p>Desired Outcomes</p> <ol style="list-style-type: none"> 1. The Salem City School Division will provide the necessary infrastructure, hardware and software to support the division's expansion of personalized learning and the one student:one device digital conversion. 2. The Salem City School Division will provide multiple formal and informal learning opportunities related to online safety and digital citizenship. 	<p>Actions</p> <ol style="list-style-type: none"> a) Staff will be trained in the use of instructional technology to promote student engagement. b) Resources will be allocated for the purchase and maintenance of instructional technology and infrastructure to support its use. c) The division will support the continued development and availability of innovative courses and programs. d) All students will complete a formal program to address digital citizenship and

	online safety in the 6 th grade at ALMS.
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The cost of the plan goals cannot be easily calculated due to resources are being pulled from schools, instructional departments and other resources.

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

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

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 School Division develops a General Fund Budget, Grant Fund Budget and Cafeteria Fund Budget on an annual basis.

General Fund

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

Grant Fund

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

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 11, 2016.

Budget Development Process



Budget Development Calendar

August 2016
CIP requests from Schools and Departments
October 2016
School Board adopts new CIP
November 2016
Administrative staff discusses budget priorities Report to School Board on budget priorities Budget calendar presented to School Board
December 2016
Budget Prep in New World opened to principals and directors School Board holds first public hearing to receive suggestions for budget priorities
January 2017
Directors and principals submit school level prioritized non-personnel budget requests Non-personnel budget verified on-line by Director of Budget 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 2017
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 after student enrollment projections are finalized
March 2017
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 2017
Superintendent and School Board Chairman present budget to City Council at a regular City Council meeting, typically the second meeting of the month
May 2017
Subsequent report to School Board, as needed, with salary recommendations City Council formally appropriates funding for school budget Superintendent and Director of Business review adopted budget with staff as needed
By July 1, 2017
Budget published on-line and in bound paper form.

Budget Administration Process

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

Expenditure and Encumbrance Controls

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

Budget Transfers

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

Revenue Monitoring

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

Basis of Accounting

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

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

On-Line Access

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

Other Sustaining Local Revenue Sources

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

Tuition

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

Student Fees

Students at the high school pay a \$40 parking fee to drive to school. Students with a Chromebook pay a fee for taking a laptop home.



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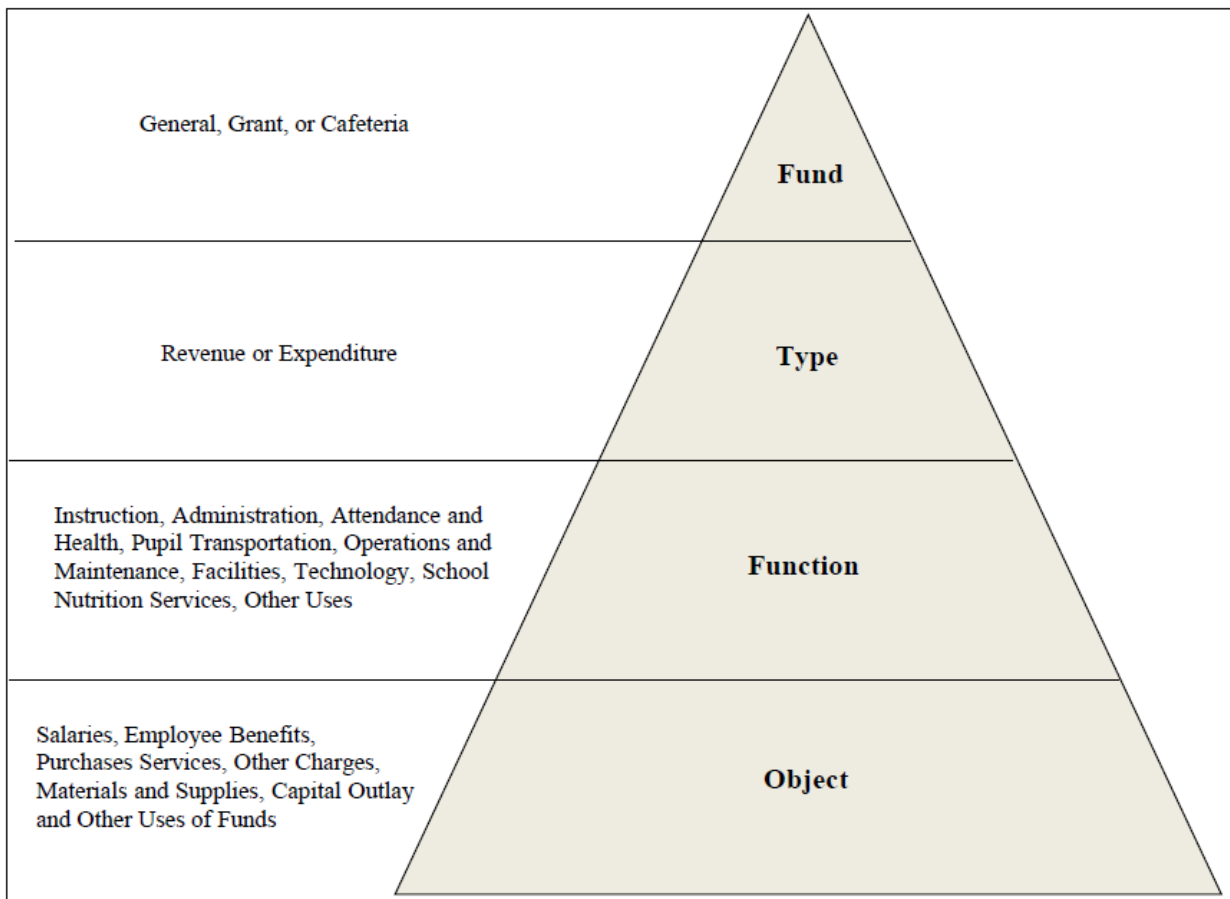
Financial

Back of Tab

Description of Financial Structure

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

The Financial Reporting Pyramid



School Board Funds Overview

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

Fund Types

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

General Fund

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

Grant Fund

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

Cafeteria Fund

The Cafeteria Fund is a special revenue fund used to account for all of the cafeteria operations within the school division. The majority of the funding comes from the sales of breakfasts and lunches to students and staff, in addition to federal reimbursements for students qualifying for free and reduced lunches. This fund is self-supporting and does not receive .

Basis of Budgeting and Accounting

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

Classification of Revenues and Expenditures

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

interest income, tuition for summer school and non-residents, and insurance rebates and refunds. Federal revenues are derived primarily from federal special education grants. Expenditures in the General Fund are classified based on fund, function or department, and object. Expenditures by function reflect the categories required by the state for annual reporting. Expenditures by department reflect the different budget cost centers managed by the area department heads.

Debt Service Fund

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

Other Postemployment Benefits

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

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

Plan Description

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

School division retirees do not receive any premium subsidy 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 OPEB Trust Fund, an irrevocable trust established for the purpose of accumulating assets to fund postemployment benefits other than pensions. The OPEB Trust Fund issues a separate report, which 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 the current year, retired school division members contributed \$390,127, of the total premiums through their required contributions between \$369 and \$1,708, depending on the type of coverage and years of service.

Based on the June 30, 2015 actuarial valuation, the school division contributed \$207,882 to the Retiree Health Plan. No current year contribution was made to the Virginia Pooled OPEB trust. 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 GAAP. 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	\$ 179,203
Interest on new OPEB obligations	(13,088)
Adjustment to annual required contribution	<u>10,980</u>
Annual OPEB cost	177,095
Contributions made	<u>(207,882)</u>
Increase (decrease) in net OPEB obligation	(30,787)
Net OPEB obligation (asset), beginning	(186,976)
Net OPEB obligation (asset), ending	<u><u>\$ (217,763)</u></u>

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

Fiscal Year Ending	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Asset
June 30, 2016	\$ 177,095	177.4%	\$ (217,763.00)
June 30, 2015	174,218	169.4%	(186,976.00)
June 30, 2014	274,039	100.0%	(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. The investment rate of return shown was based on the projected returns of the OPEB Trust Fund.

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

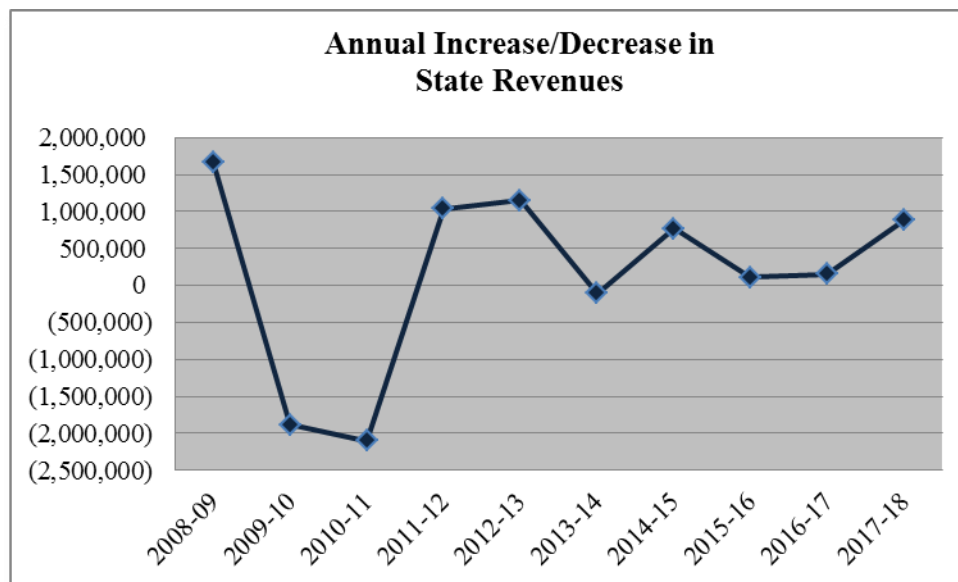
Revenues

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 49% of the General Fund revenues with state sales tax collections accounting for 9% of that amount. State revenue is projected to increase by \$882,490 in FY18 primarily due to an increase in the supplemental lottery per pupil allocation, an increase in textbook funding and VRS teacher retirement reimbursement.

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 FY18 is projected to be \$4,710 less than FY09.



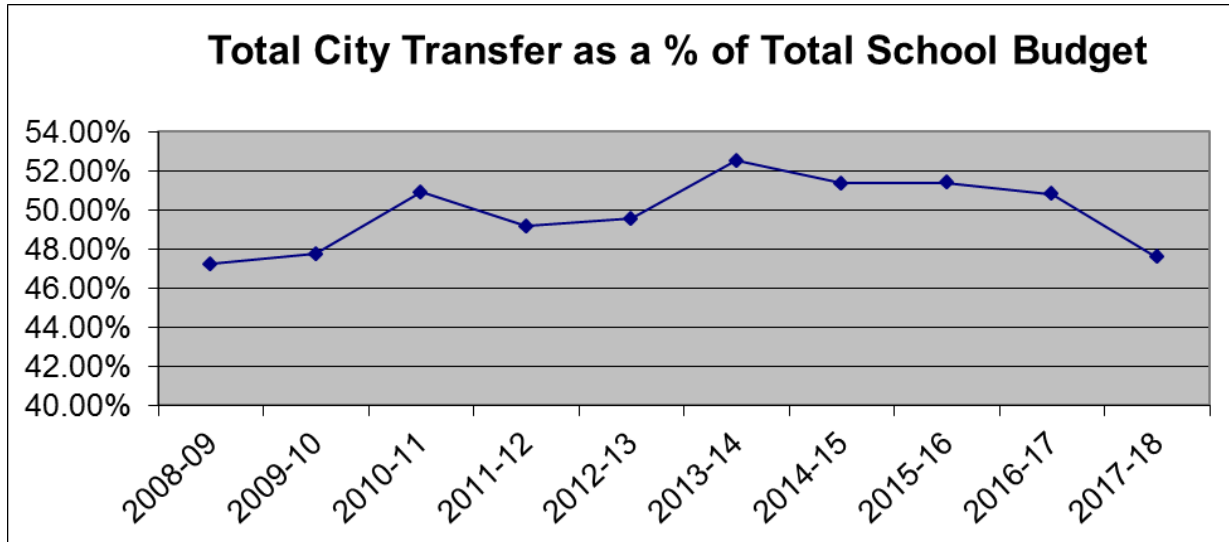
Federal Revenues

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 48% 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 FY18, the local revenue for operations is being increased by 362,440. Local funding for debt service

will no longer be shown due to a recommendation from the auditors. The decrease due to this change is \$2,123,202. 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 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.

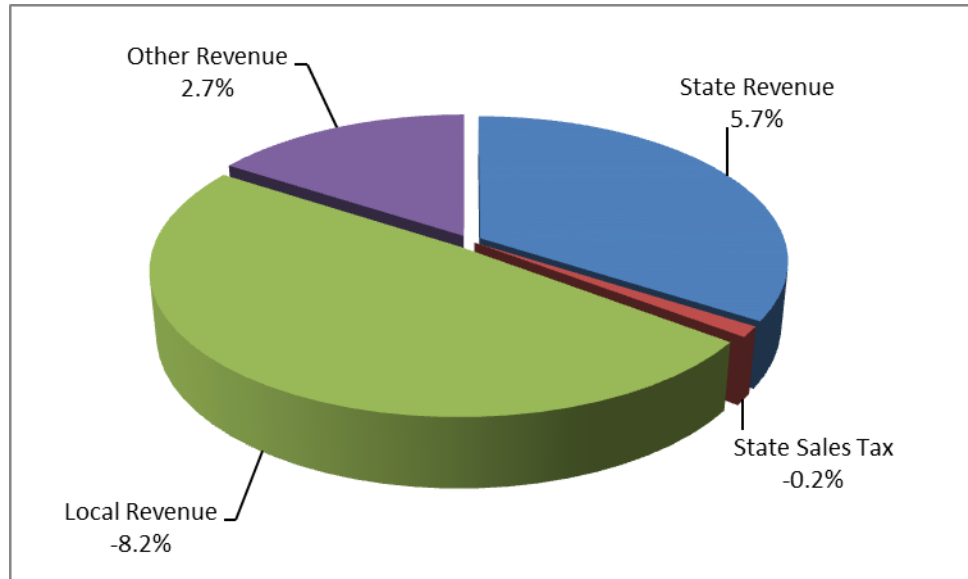


Other Revenues

Other revenue has remained fairly constant at 3.7% of the General Fund budget and includes interest income, rental of school property, and tuition from summer school, preschool, non-resident students, and online classes. Other revenue is expected to increase by \$39,586 reflecting changes in the non-resident tuition, dual enrollment tuition, miscellaneous income and a reduction in E-Rate reimbursements.

Revenue	FY17 Adopted Budget	FY18 Adopted Budget	Increase (Decrease)	Increase (Decrease) %	Reason
State Revenue	\$ 15,499,821	\$ 16,389,795	\$ 889,974	5.7%	(1)
State Sales Tax	3,725,872	3,718,388	(7,484)	-0.2%	(2)
Subtotal - All State Revenue	19,225,693	20,108,183	882,490	4.6%	
Local Revenue	21,393,998	19,633,236	(1,760,762)	-8.2%	(3)
Other Revenue	1,482,299	1,521,885	39,586	2.7%	(4)
Total General Fund Revenue Budget	\$ 42,101,990	\$ 41,263,304	\$ (838,686)	-2.0%	
(1) State revenue in FY18 changes due to addition of Supplemental Lottery Per Pupil and Compensation funds.					
(2) Sales tax is budgeted using local estimate.					
(3) Reflects the removal of debt service from Division budget per audit recommendation and increase in local appropriation of \$325,000.					
(4) Various small revenue changes such as a reduction in E-rate funds received, changes in the Regional Special Education, dual enrollment, and expected non-resident student collections.					

% Change in Revenues by Source



Expenditures

The FY18 General Fund expenditure budget reflects an overall reduction of 2.0% 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 \$782,558.
- VRS rate increase amounting to \$338,929.
- Funding for one grade-level of Chromebooks is included for lease payment number three.
- Continued funding for the Distinguished Scholar Program (\$22,000) and the International Baccalaureate program (\$66,890).
- No changes for health insurance plan costs. A 5% increase is factored in, but because of participation in the plan and a reduction of a portion of fees associated with the Affordable Care Act, we were able to maintain our expenditures across all cost centers for health insurance.
- Funding for the purchase of two buses.
- Continued support of National Board Certification for teachers.
- Continuation of the Retirement: Extended Work Incentive Program (REWIP).

Departmental Expenditures

Expenditures	FY17 Adopted Budget	FY18 Adopted Budget	Increase (Decrease)	Increase (Decrease) %	Reason
Central Administration	\$ 1,803,202	\$ 1,791,130	(12,072)	-0.7%	(6)
Instruction - Centralized Cost	4,688,998	4,891,352	202,354	4.3%	(7)
Salem High School	10,161,114	10,395,893	234,779	2.3%	(8)
Andrew Lewis Middle School	6,824,456	6,961,131	136,675	2.0%	(8)
G. W. Carver Elementary	3,538,789	3,572,023	33,234	0.9%	(8)
West Salem Elementary	3,050,544	3,114,426	63,882	2.1%	(8)
South Salem Elementary	3,051,096	3,124,040	72,944	2.4%	(8)
East Salem Elementary	3,585,443	3,673,848	88,405	2.5%	(8)
Attendance and Health	1,039,215	1,097,384	58,169	5.6%	(9)
Transportation	1,575,772	1,716,538	140,766	8.9%	(8)
Transfers	2,783,361	925,539	(1,857,822)	-66.7%	(9)
Total General Fund Expenditure Budget	\$ 42,101,990	\$ 41,263,304	(838,686)	-2.0%	

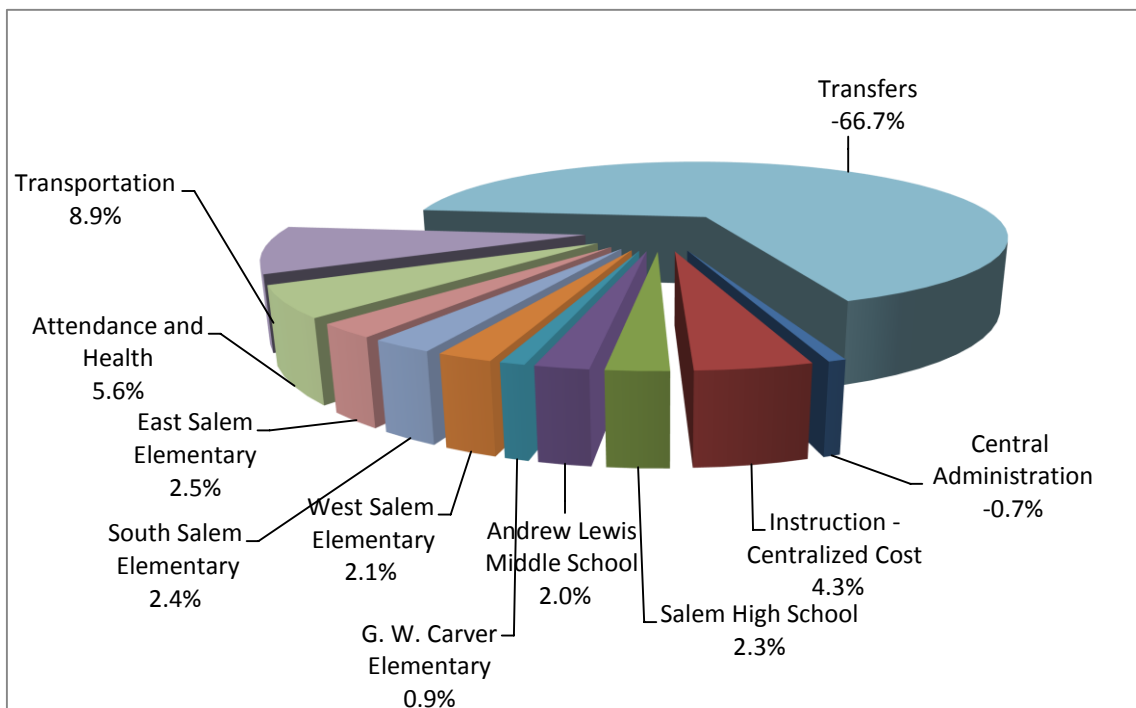
(6) Increases due to retirements in current year and increases in software cost.

(7) Reflects staffing changes and retirements from prior year, increases in instructional software programs such as Naviance and ILX Math, an increase in data storage cost, increase in Regional program along with increases for VWCC tuition charges and a 10% increase in athletic drug testing.

(8) Reflects changes in salaries due to changes in personnel. Transportation reflects the funding for the purchase of 2 buses.

(9) Temporary accounts for salary increase \$782,558 to be spread later, while reducing debt service from Division budget per audit recommendation.

% 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 four years as follows:

	FY15	FY16	FY17	FY18
Category	Actuals	Actuals	Budget	Budget
Instruction	\$ 30,318,468	\$ 29,978,191	\$ 30,582,823	\$ 31,320,231
Administration, Attendance & Health	2,435,097	2,379,401	2,572,385	2,649,769
Pupil Transportation	1,269,077	1,269,036	1,575,772	1,716,538
Operation & Maintenance	3,198,157	3,230,213	3,378,698	3,406,764
Technology	1,033,382	1,070,284	1,208,951	1,244,463
Facilities	-	-	-	-
Debt Service and Fund Transfers	926,492	745,200	2,783,361	925,539
Total Expenditures	\$ 39,180,673	\$ 38,672,325	\$ 42,101,990	\$ 41,263,304

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.

	FY16	FY17	FY18
	Budget	Budget	Budget
Salary	\$ 24,443,644	\$ 23,994,946	\$ 24,415,589
Benefits	9,166,704	9,100,132	9,614,869
Total Personnel	33,610,348	33,095,078	34,030,458
Total Budget	\$ 42,287,112	\$ 42,101,990	\$ 41,263,304

Salary and benefits as a percentage of budget	79%	79%	82%
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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. The increase in FY18 is due to the transfer to debt service not being shown in the district budget this year due to an auditor's recommendation.

Fund Balance

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

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

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

Nonspendable Fund Balance

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

Restricted Fund Balance

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

Committed Fund Balance

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

Assigned Fund Balance

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

Unassigned Fund Balance

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

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

Fund Balances	FY11	FY12	FY13	FY14	FY15	FY16
Operating Fund						
Nonspendable	\$ 37,099	\$ 24,138	\$ 3,326	\$ 24,797	\$ -	\$ -
Restricted	-	-	-	-	78,474	78,138
Committed	1,225,000	170,452	36,863	-	-	-
Assigned	2,532,508	1,166,693	2,439,016	1,992,073	2,761,524	4,532,051
Total Operating Fund	\$ 3,794,607	\$ 1,361,283	\$ 2,479,205	\$ 2,016,870	\$ 2,839,998	4,610,189

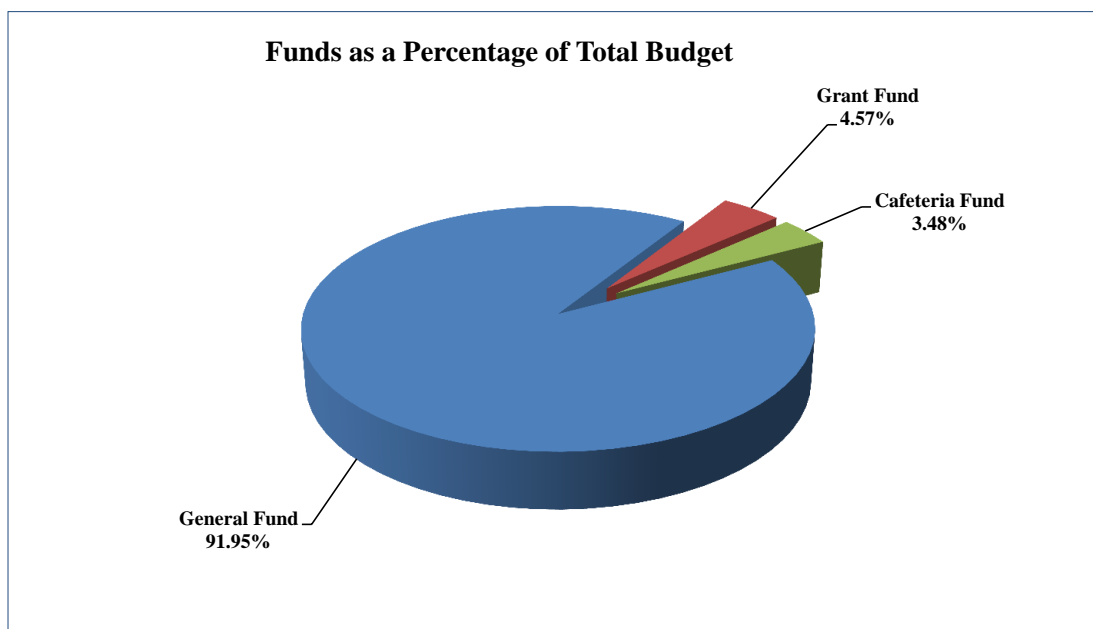
Operating fund balance includes the General Fund and the Grant Fund.

<u>Cafeteria Fund</u>	FY11	FY12	FY13	FY14	FY15	FY16
Nonspendable	\$ 66,139	\$ 51,525	\$ 56,826	\$ 55,511	\$ 34,125	\$ 33,187
Committed	-	23,302	-	-	-	-
Assigned	308,386	357,906	410,328	451,968	324,603	305,919
Total Cafetreria Fund	\$ 374,525	\$ 432,733	\$ 467,154	\$ 507,479	\$ 358,728	\$ 339,106

Source: Actual's from NewWorld financial system.

Salem City Schools
Budget Summary - All Funds
FY 2017-18

Fund	Budget 2015-16	Budget 2016-17	Budget 2017-18	Increase (Decrease)	Percent Change
General Fund	\$ 42,287,112	\$ 42,101,990	\$ 41,263,304	\$ (838,686)	-2.0%
Grant Fund	2,232,128	2,089,190	1,980,223	(108,967)	-4.9%
Cafeteria Fund	1,686,787	1,595,262	1,700,290	105,028	6.2%
Total Funds	\$ 46,206,027	\$ 45,786,442	\$ 44,943,817	(842,625)	-1.8%



Explanation of budgets increases/decreases from the prior year:

General Fund - The transfer from the city shows an increase of \$362,440 in FY18. State Basic Aid, Remedial Summer School and At Risk funding was increased, while Sales Tax collections are expected to decrease. Salem City Schools received a Supplemental Lottery Per Pupil allocation from the state of \$523,028. The transfer for debt service from the city was removed from the General Fund budget due to an audit recommendation. The General Fund shows a net reduction of \$838,686.

Grant Fund - The grant fund shows a decrease in funding of \$108,967 primarily due to a reduction in Title I-A and Title II-A funding and a reduction in Adult Basic Education grant. The division will not receive the Plugged in Virginia grant for FY18 which amounted to 35,000.

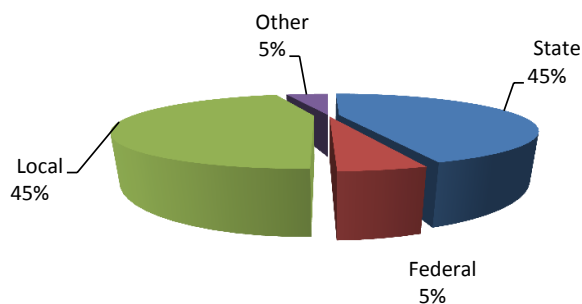
Cafeteria Fund - Revenues have been adjusted to reflect a federally mandated 10 cents increase in student and adult lunch prices. Revenue and food cost trends have been provided by Aramark and show an overall increase of \$105,028 due to an expected increase in student participation.

Salem City Schools
Summary of All Funds by Source and Object
FY 2017-18

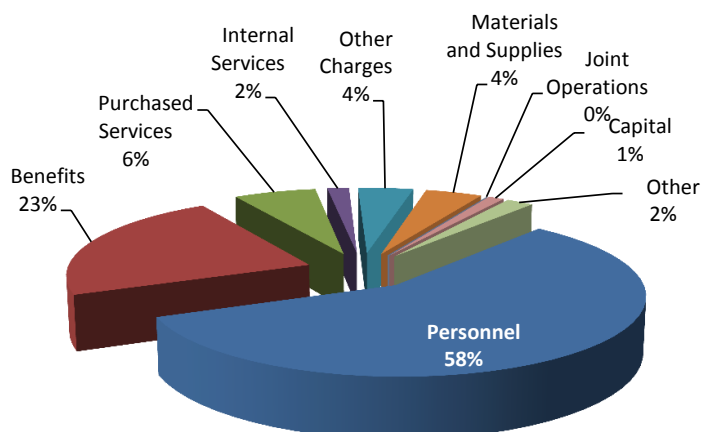
	General Fund	Grant Fund	Cafeteria Fund	Grand Total
Revenues:				
State	\$ 20,108,183	\$ 312,820	\$ 21,128	\$ 20,442,131
Federal	-	1,667,403	786,112	2,453,515
Local	19,633,236	-	-	19,633,236
Other	1,521,885	-	893,050	2,414,935
Total revenues	\$ 41,263,304	\$ 1,980,223	\$ 1,700,290	\$ 44,943,817

Expenditures:				
Personnel	\$ 24,415,589	884,946	636,129	25,936,664
Benefits	9,614,869	316,925	251,102	10,182,896
Purchased Services	2,440,143	174,663	192,541	2,807,347
Internal Services	738,943	-	-	738,943
Other Charges	1,372,831	506,271	-	1,879,102
Materials and Supplies	1,218,390	97,418	620,518	1,936,326
Joint Operations	-	-	-	-
Capital	537,000	-	-	537,000
Other	925,539	-	-	925,539
Total expenditures	\$ 41,263,304	\$ 1,980,223	\$ 1,700,290	\$ 44,943,817

Total Revenue by Source



Total Expenditures by Object



Salem City Schools

Summary of All Funds Revenues by Source and Expenditures by Object

FY 2017-18

	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Budget	FY18 Budget	Increase (Decrease)	FY19 Forecast	FY20 Forecast	FY21 Forecast
Revenues:									
State	\$ 19,401,658	\$ 19,389,738	\$ 19,348,149	\$ 19,613,397	\$ 20,442,131	\$ 828,734	\$ 19,917,683	\$ 20,200,228	\$ 20,514,788
Federal	2,622,824	2,556,756	2,430,448	2,420,891	2,453,515	32,624	2,482,138	2,415,540	2,423,559
Local	19,622,043	19,151,270	19,739,512	21,393,998	19,633,236	(1,760,762)	19,633,236	19,633,236	19,633,236
Other	2,522,836	2,587,930	2,605,863	2,358,156	2,414,935	56,779	2,453,040	2,491,824	2,531,302
Transfers In	-	-	-	-	-	-	-	-	-
Total revenues	44,169,361	43,685,694	44,123,972	45,786,442	44,943,817	(842,625)	44,486,097	44,740,828	45,102,885
Expenditures:									
Personnel	26,013,761	25,312,037	25,180,519	25,460,404	25,936,664	476,260	26,313,210	26,581,999	26,970,454
Benefits	9,192,631	9,487,043	9,090,992	9,639,403	10,182,896	543,493	10,331,188	10,417,130	10,569,939
Purchased Services	2,465,454	2,475,604	2,631,769	2,542,485	2,807,347	264,862	2,807,347	2,707,347	2,648,139
Internal Services	712,457	648,923	708,415	681,584	738,943	57,359	738,943	738,943	738,943
Other Charges	1,804,215	1,752,687	1,690,977	1,921,711	1,879,102	(42,609)	1,779,102	1,779,102	1,719,102
Materials & Supplies	2,158,274	2,169,145	2,083,795	2,075,092	1,936,326	(138,766)	1,836,326	1,836,326	1,776,326
Joint Operations	-	-	-	-	-	-	-	-	-
Capital	471,173	239,385	395,330	682,402	537,000	(145,402)	537,000	537,000	537,000
Total expenditures	42,817,965	42,084,824	41,781,797	43,003,081	44,018,278	1,015,197	44,343,116	44,597,847	44,959,904
Revenues over expenditures	1,351,396	1,600,870	2,342,175	2,783,361	925,539	(1,857,822)	142,981	142,981	142,981
Other financing uses:									
Operating transfers:									
Transfers to other funds	(1,773,406)	(926,492)	(591,607)	(2,783,361)	(925,539)	(3,708,900)	(142,981)	(142,981)	(142,981)
Total other financing uses	(1,773,406)	(926,492)	(591,607)	(2,783,361)	(925,539)	(3,708,900)	(142,981)	(142,981)	(142,981)
Revenues and other financing sources over expenditures	(422,010)	674,378	1,750,568	-	-	-	-	-	-
Fund balance at beginning of year	2,946,358	2,524,348	3,198,726	4,949,294	4,949,294	-	4,949,294	4,949,294	4,949,294
Fund balance at end of year	\$ 2,524,348	\$ 3,198,726	\$ 4,949,294	\$ 4,949,294	\$ 4,949,294	\$ -	\$ 4,949,294	\$ 4,949,294	\$ 4,949,294

Salem City Schools
General Fund Summary by Revenue Source and Expenditures by Object
FY 2017-18

	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Budget	FY18 Budget	Increase (Decrease)	FY19 Forecast	FY20 Forecast	FY21 Forecast
Revenues:									
State	\$ 18,199,098	\$ 19,132,454	\$ 18,920,214	\$ 19,225,693	\$ 20,108,183	\$ 882,490	\$ 19,605,807	\$ 19,888,352	\$ 20,202,912
Local	19,622,043	19,151,270	19,739,512	21,393,998	19,633,236	(1,760,762)	19,633,236	19,633,236	19,633,236
Other	1,677,318	1,684,888	1,783,126	1,482,299	1,521,885	39,586	1,551,207	1,581,121	1,611,640
Transfers In	-	-	-	-	-	-	-	-	-
Total revenues	39,498,459	39,968,612	40,442,852	42,101,990	41,263,304	(838,686)	40,790,250	41,102,709	41,447,788
Expenditures:									
Personnel	23,867,329	23,840,614	23,811,960	23,994,946	24,415,589	420,643	24,781,823	25,113,463	25,490,165
Benefits	8,591,358	8,929,408	8,598,649	9,100,132	9,614,869	514,737	9,758,139	9,838,958	9,986,542
Purchased Services	2,197,978	2,213,825	2,191,596	2,197,542	2,440,143	242,601	2,440,143	2,340,143	2,280,935
Internal Services	712,457	648,923	708,415	681,584	738,943	57,359	738,943	738,943	738,943
Other Charges	1,283,678	1,288,802	1,219,264	1,381,411	1,372,831	(8,580)	1,272,831	1,272,831	1,212,831
Materials & Supplies	1,104,081	1,093,224	1,155,504	1,280,612	1,218,390	(62,222)	1,118,390	1,118,390	1,058,390
Joint Operations	-	-	-	-	-	-	-	-	-
Capital	471,173	239,385	395,330	682,402	537,000	(145,402)	537,000	537,000	537,000
Total expenditures	38,228,054	38,254,181	38,080,718	39,318,629	40,337,765	1,019,136	40,647,269	40,959,728	41,304,807
Revenues over expenditures	1,270,405	1,714,431	2,362,134	2,783,361	925,539	(1,857,822)	142,981	142,981	142,981
Other financing uses:									
Operating transfers:									
Transfers to other funds	(1,773,406)	(926,492)	(591,607)	(2,783,361)	(925,539)	(925,539)	(142,981)	(142,981)	(142,981)
Total other financing uses	(1,773,406)	(926,492)	(591,607)	(2,783,361)	(925,539)	(925,539)	(142,981)	(142,981)	(142,981)
Revenues and other financing sources over expenditures	(503,001)	787,939	1,770,527	-	-	-	-	-	-
Fund balance at beginning of year	2,476,586	1,973,585	2,761,524	4,532,051	4,532,051	-	4,532,051	4,532,051	4,532,051
Fund balance at end of year	\$ 1,973,585	\$ 2,761,524	\$ 4,532,051	\$ 4,532,051	\$ 4,532,051	\$ -	\$ 4,532,051	\$ 4,532,051	\$ 4,532,051

Forecasted budgets are based on the following assumptions:

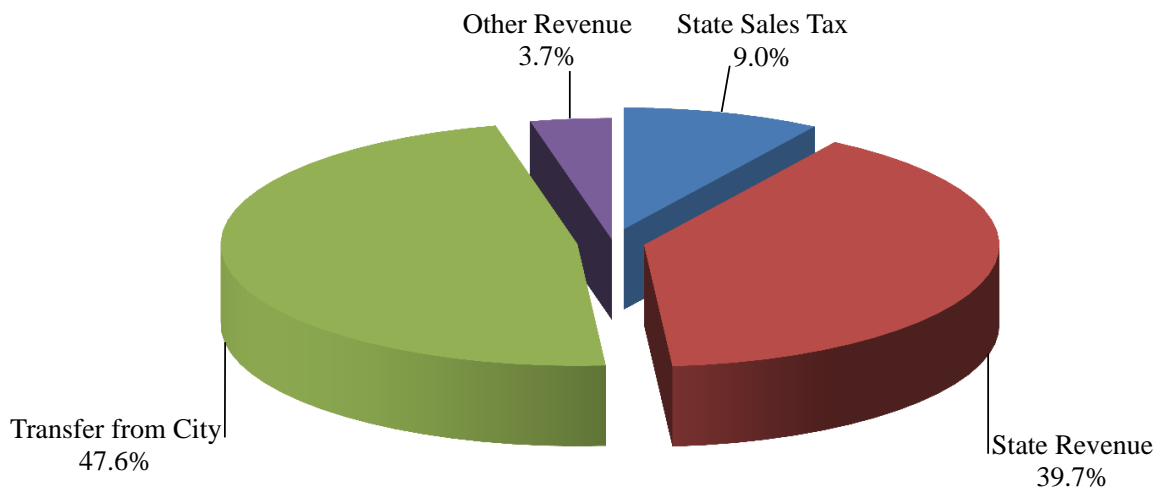
- State revenue based on slightly improving economic conditions at the state level. Assuming 2% growth in FY19 to FY21 (Historically, Virginia has experienced slower declines and corresponding slower recovery than national trends).
- City revenue based on level funding in FY19 to FY21.
- Expenditure estimates based on 1.5% salary increases in FY18-FY20; health insurance increases, and VRS increases.
- Expenditure estimates based on anticipated revenue collections.
- The projected years are not provided for budget planning purposes, but only as an estimate for future outlook.

Salem City Schools
General Fund Revenues Per Pupil
FY 2017-18

	Budget 2016-17	Budget 2017-18	Percent of Total	Revenue Per Pupil
State Sales Tax	\$ 3,725,872	\$ 3,718,388	9.0%	\$ 994
State Revenue	15,499,821	16,389,795	39.7%	4,382
Transfer from City	21,393,998	19,633,236	47.6%	5,250
Other Revenue	1,482,299	1,521,885	3.7%	407
Total Revenues	\$ 42,101,990	\$ 41,263,304	100.0%	\$ 11,033

Estimated Average Daily Membership

3,740



Salem City Schools
General Fund Revenues by Source
FY 2017-18

	Actual 2013-14	Actual 2014-15	Actual 2015-16	Budget 2016-17	Budget 2017-18	Increase (Decrease)	Forecast 2018-19	Forecast 2018-19	Forecast 2018-19
State SOQ Revenues									
Sales Tax 1 Cent	\$ 3,104,095	\$ 3,266,050	\$ 3,376,666	\$ 3,260,138	\$ 3,253,590	\$ (6,548)	\$ 3,318,662	\$ 3,385,035	\$ 3,452,736
Sales Tax 1/8 Cent	325,598	339,297	350,172	465,734	464,798	(936)	474,094	483,576	493,247
Basic Aid	9,715,000	10,311,636	10,030,245	10,043,466	10,170,062	126,596	10,373,463	10,580,933	10,792,551
Vocational Education	191,762	159,438	156,984	154,164	155,410	1,246	158,518	161,689	164,922
Gifted Education	110,263	111,845	110,123	112,119	113,026	907	115,287	117,592	119,944
Special Education	1,200,910	1,180,317	1,162,154	1,177,251	1,186,771	9,520	1,210,506	1,234,717	1,259,411
Textbooks (SOQ)	-	-	14,245	42,652	258,499	215,847	263,669	268,942	274,321
Prevention, Intervention, Remediation	158,204	211,791	208,532	228,910	230,761	1,851	235,376	240,084	244,885
Remedial Summer School - SOQ	-	12,235	56,643	58,670	87,059	28,389	88,800	90,576	92,388
English as a Second Language	38,753	56,162	61,846	67,997	70,968	2,971	72,387	73,835	75,312
VRS Teacher Retirement Reimbursement	1,025,927	1,258,846	1,204,328	1,282,363	1,438,724	156,361	1,467,498	1,496,848	1,526,785
FICA Reimbursement	616,036	618,714	609,193	623,663	626,351	2,688	638,878	651,656	664,689
VRS Group Life Insurance Reimbursement	38,352	38,075	37,489	42,045	42,385	340	43,233	44,097	44,979
Total SOQ Revenues	16,524,900	17,564,406	17,378,620	17,559,172	18,098,404	539,232	18,460,372	18,829,580	19,206,171
Incentive									
VPSA Technology Grant	206,000	206,000	206,000	206,000	206,000	-	206,000	206,000	206,000
Compensation Supplement	-	-	166,761	152,201	99,450	(52,751)	-	-	-
Total Incentive Revenue	206,000	206,000	372,761	358,201	305,450	(52,751)	206,000	206,000	206,000
Categorical Revenues									
Homebound	26,158	18,601	16,201	16,502	6,020	(10,482)	6,140	6,263	6,388
Special Education - Jails	1,903	426	-	-	-	-	-	-	-
Add'l Assist for Retirement	134,716	-	-	-	-	-	-	-	-
Total Categorical Revenue	162,777	19,027	16,201	16,502	6,020	(10,482)	6,140	6,263	6,388
VA Lottery									
Remedial Summer School	103,379	83,083	-	-	-	-	-	-	-
Regular Foster Care	65,516	15,514	31,830	88,393	88,393	-	90,161	91,964	93,803
Textbooks	215,085	228,972	211,203	213,774	-	(213,774)	-	-	-
Early Reading Intervention	57,693	41,982	41,982	43,171	57,562	14,391	58,713	59,888	61,085
Spec. Ed. - Regional Program	508,503	495,057	441,733	438,768	520,743	81,975	390,557	292,918	219,688
Career & Technical Ed. - Equipment	9,484	9,153	8,161	-	14,875	14,875	15,173	15,476	15,785
Career & Technical Ed. - Occ. Prep.	2,215	1,242	1,809	10,395	-	(10,395)	-	-	-
Spec. Ed. - Foster Care	-	68,251	18,010	-	-	-	-	-	-
At Risk	108,384	143,342	141,099	120,479	121,611	1,132	124,043	126,524	129,055
K - 3 Primary Class Size Reduction	198,658	214,664	216,115	214,737	206,321	(8,416)	210,447	214,656	218,949
Mentor Teacher Program	1,136	1,130	1,260	1,129	842	(287)	859	876	894
Supplemental Lottery Per Pupil Allocation	-	-	-	122,443	645,471	523,028	-	-	-
Industry Certification Costs	6,855	7,841	6,640	6,800	9,226	2,426	9,411	9,599	9,791

Salem City Schools
General Fund Revenues by Source
FY 2017-18

	Actual 2013-14	Actual 2014-15	Actual 2015-16	Budget 2016-17	Budget 2017-18	Increase (Decrease)	Forecast 2018-19	Forecast 2018-19	Forecast 2018-19
SOL Algebra Readiness Grant	28,514	32,790	32,790	31,729	33,265	1,536	33,930	34,609	35,301
Total Virginia Lottery	1,305,422	1,343,021	1,152,632	1,291,818	1,698,309	406,491	933,294	846,510	784,352
Total State Revenue	\$ 18,199,098	\$ 19,132,454	\$ 18,920,214	\$ 19,225,693	\$ 20,108,183	\$ 882,490	\$ 19,605,807	\$ 19,888,352	\$ 20,202,912
Other Revenue									
E-Rate	\$ 13,192	\$ 39,792	\$ 27,165	\$ 20,000	\$ -	\$ (20,000)	\$ -	\$ -	\$ -
Sale of Property/Equipment	798	4,204	2,716	-	-	-	-	-	-
National Board Certification	65,000	72,500	65,000	-	-	-	-	-	-
DMAS State Healthcare - Medicaid	12,098	17,804	110,492	10,000	10,000	-	10,000	10,000	10,000
Tuition - Non Resident Day Student	146,670	139,200	140,870	91,550	115,000	23,450	117,300	119,646	122,039
Tuition - Adult Education	1,280	1,440	1,920	1,500	1,500	-	1,530	1,561	1,592
Tuition - Summer School	43,801	35,173	37,125	22,500	25,000	2,500	25,500	26,010	26,530
VWCC - Dual Enrollment	543,929	505,571	408,390	378,500	415,000	36,500	423,300	431,766	440,401
Contributions	33	-	-	-	-	-	-	-	-
Drivers Education Fees	25,943	30,140	32,695	35,000	30,000	(5,000)	30,600	31,212	31,836
Textbook Reimbursement	355	-	463	-	-	-	-	-	-
Technology Use Fees	-	-	29,299	-	27,982	27,982	27,982	27,982	27,982
Facilities Rental	-	2,000	21,798	-	8,000	8,000	8,000	8,000	8,000
Broadband Lease	19,524	20,106	20,708	20,364	20,364	-	20,975	21,604	22,252
Miscellaneous Income	20,366	25,375	41,047	42,982	15,000	(27,982)	15,000	15,000	15,000
Roanoke Valley Regional Board	711,026	708,033	769,559	782,774	770,777	(11,997)	786,193	801,916	817,955
Alternative Education	72,875	72,129	73,279	72,129	78,262	6,133	79,827	81,424	83,052
Insurance Adjustment/Refunds/Rebates	429	11,421	600	5,000	5,000	-	5,000	5,000	5,000
Total Other	1,677,318	1,684,888	1,783,126	1,482,299	1,521,885	39,586	1,551,207	1,581,121	1,611,640
Local Revenue									
Transfer from General Fund	18,919,494	18,805,881	19,270,796	19,270,796	19,633,236	362,440	19,633,236	19,633,236	19,633,236
Transfer for Debt Service	-	-	-	2,123,202	-	(2,123,202)	-	-	-
Transfer from General Fund - Meals Tax	702,549	345,389	468,716	-	-	-	-	-	-
Total City Funds	19,622,043	19,151,270	19,739,512	21,393,998	19,633,236	(1,760,762)	19,633,236	19,633,236	19,633,236
Total General Fund Revenue	\$ 39,498,459	\$ 39,968,612	\$ 40,442,852	\$ 42,101,990	\$ 41,263,304	\$ (838,686)	\$ 40,790,250	\$ 41,102,709	\$ 41,447,788

General Fund Revenue Budget

Budget Year 2018

G/L Account	Account Description	2014 Actual Amount	2015 Actual Amount	2016 Actual Amount	2017 Adopted Budget	2018 City Council/Board Approval	Difference Vs 2017 Adopted Budget
Fund 30 - School General Fund							
Locations 110 - Central Instruction							
Function 00 - Revenue							
Sub-Function 00 - Revenues							
Level 9 - District Wide							
Program 000 - General Revenue							
30-110-00-00-9-000-61000	Sales Tax 1 Cent	3,104,094.66	3,266,049.40	3,376,666.04	3,260,138.00	3,253,590.00	(6,548.00)
30-110-00-00-9-000-61003	Sales Tax 1/8 Cent	325,597.84	339,296.86	350,171.98	465,734.00	464,798.00	(936.00)
30-110-00-00-9-000-61006	Basic Aid	9,715,000.00	10,311,636.00	10,030,245.00	10,043,466.00	10,170,062.00	126,596.00
30-110-00-00-9-000-61009	Vocational Education	191,762.00	159,438.00	156,984.00	154,164.00	155,410.00	1,246.00
30-110-00-00-9-000-61012	Gifted Education	110,263.00	111,845.00	110,123.00	112,119.00	113,026.00	907.00
30-110-00-00-9-000-61015	Special Education	1,200,910.00	1,180,317.00	1,162,154.00	1,177,251.00	1,186,771.00	9,520.00
30-110-00-00-9-000-61018	Textbooks (SOQ)	.00	.00	14,245.00	42,652.00	258,499.00	215,847.00
30-110-00-00-9-000-61021	Prevention, Intervention, Remediation	158,204.00	211,791.00	208,532.00	228,910.00	230,761.00	1,851.00
30-110-00-00-9-000-61024	English as 2nd Language	38,753.00	56,162.00	61,846.00	67,997.00	70,968.00	2,971.00
30-110-00-00-9-000-61027	Remedial Summer School-SOQ	.00	12,235.00	56,643.00	58,670.00	87,059.00	28,389.00
30-110-00-00-9-000-61050	VRS Teacher Retirement Reimb-Instructional	1,025,927.00	1,258,846.00	1,204,328.00	1,282,363.00	1,438,724.00	156,361.00
30-110-00-00-9-000-61053	FICA Reimb - Instructional	616,036.00	618,714.00	609,193.00	623,663.00	626,351.00	2,688.00
30-110-00-00-9-000-61056	VRS Group Life Insurance Reimb - Instructional	38,352.00	38,075.00	37,489.00	42,045.00	42,385.00	340.00
30-110-00-00-9-000-61112	VPSA Technology Grant	206,000.00	206,000.00	206,000.00	206,000.00	206,000.00	.00
30-110-00-00-9-000-61113	Compensation Supplement	.00	.00	166,761.00	152,201.00	99,450.00	(52,751.00)
30-110-00-00-9-000-61124	Homebound	26,157.86	18,600.54	16,200.70	16,502.00	6,020.00	(10,482.00)
30-110-00-00-9-000-61130	Special Education - Jails	1,902.87	426.31	.00	.00	.00	.00
30-110-00-00-9-000-61136	Addl Assist for Retirement	134,716.10	.00	.00	.00	.00	.00
30-110-00-00-9-000-61303	Remedial Summer School-Lottery	103,379.00	83,083.00	.00	.00	.00	.00
30-110-00-00-9-000-61306	Regular Foster Care	65,516.00	15,514.00	31,830.00	88,393.00	88,393.00	.00
30-110-00-00-9-000-61309	Textbooks (Lottery Funded)	215,085.00	228,972.00	211,203.00	213,774.00	.00	(213,774.00)
30-110-00-00-9-000-61315	Early Reading Intervention	57,693.00	41,982.00	41,982.00	43,171.00	57,562.00	14,391.00
30-110-00-00-9-000-61318	Spec Ed - Regional Prog Tuition Reimb	508,503.23	495,056.55	441,733.15	438,768.00	520,743.00	81,975.00
30-110-00-00-9-000-61321	Career & Technical Ed - Equipment	9,483.79	9,152.75	8,161.77	.00	14,875.00	14,875.00
30-110-00-00-9-000-61324	Career & Technical Ed - Occ Prep	2,215.00	1,242.00	1,809.00	10,395.00	.00	(10,395.00)
30-110-00-00-9-000-61327	Spec Ed - Foster Care	.00	68,251.00	18,010.00	.00	.00	.00
30-110-00-00-9-000-61330	At Risk	108,384.00	143,342.00	141,099.00	120,479.00	121,611.00	1,132.00
30-110-00-00-9-000-61336	K-3 Primary Class Size Reduction	198,658.00	214,664.00	216,115.00	214,737.00	206,321.00	(8,416.00)
30-110-00-00-9-000-61342	Mentor Teacher Program	1,135.85	1,129.43	1,260.50	1,129.00	842.00	(287.00)
30-110-00-00-9-000-61354	Industry Certification Costs	6,855.00	7,841.00	6,640.00	6,800.00	9,226.00	2,426.00
30-110-00-00-9-000-61363	SOL Algebra Readiness Grant	28,514.00	32,790.00	32,790.00	31,729.00	33,265.00	1,536.00
30-110-00-00-9-000-61369	Supplemental Lottery Per Pupil Allocation	.00	.00	.00	122,443.00	645,471.00	523,028.00
30-110-00-00-9-000-61400	Natl Board Certification Bonus	65,000.00	72,500.00	65,000.00	.00	.00	.00

General Fund Revenue Budget

Budget Year 2018

G/L Account	Account Description	2014 Actual Amount	2015 Actual Amount	2016 Actual Amount	2017 Adopted Budget	2018 City Council/Board Approval	Difference Vs 2017 Adopted Budget
Fund 30 - School General Fund							
Locations 110 - Central Instruction							
Function 00 - Revenue							
Sub-Function 00 - Revenues							
Level 9 - District Wide							
Program 000 - General Revenue							
30-110-00-00-9-000-61415	DMAS State Healthcare - Medicaid	12,097.58	17,804.43	110,491.84	10,000.00	10,000.00	.00
30-110-00-00-9-000-61420	E-Rate Services	13,191.83	39,791.91	27,165.58	20,000.00	.00	(20,000.00)
30-110-00-00-9-000-63020	Sale Of Property/Equipment	798.45	4,204.13	2,716.11	.00	.00	.00
30-110-00-00-9-000-63050	Miscellaneous Income	20,366.05	25,375.29	41,046.90	42,982.00	15,000.00	(27,982.00)
30-110-00-00-9-000-63105	Rke Valley Regional Board Reimb	711,025.67	708,033.23	769,558.79	782,774.00	770,777.00	(11,997.00)
30-110-00-00-9-000-63115	Alternative Ed Program Reimbursement	72,875.00	72,129.00	73,279.00	72,129.00	78,262.00	6,133.00
30-110-00-00-9-000-63200	Tuition - Non Resident Day Student	146,670.00	139,200.00	140,870.00	91,550.00	115,000.00	23,450.00
30-110-00-00-9-000-63205	Tuition - Adult Education	1,280.00	1,440.00	1,920.00	1,500.00	1,500.00	.00
30-110-00-00-9-000-63210	Tuition - Summer School	43,800.50	35,172.50	37,125.00	22,500.00	25,000.00	2,500.00
30-110-00-00-9-000-63215	VWCC - Dual Enrollment Reimb	543,928.65	505,571.38	408,389.92	378,500.00	415,000.00	36,500.00
30-110-00-00-9-000-63220	Contributions	33.48	.00	.00	.00	.00	.00
30-110-00-00-9-000-63230	Driver Education Fees	25,943.00	30,140.00	32,695.00	35,000.00	30,000.00	(5,000.00)
30-110-00-00-9-000-63240	Textbook Reimbursement	355.20	.00	462.72	.00	.00	.00
30-110-00-00-9-000-63245	Technology Use Fees	.00	.00	29,299.00	.00	27,982.00	27,982.00
30-110-00-00-9-000-63598	Facilities Rental	.00	2,000.00	21,797.50	.00	8,000.00	8,000.00
30-110-00-00-9-000-63599	Broadband Lease	19,523.61	20,106.35	20,707.84	20,364.00	20,364.00	.00
30-110-00-00-9-000-63601	Insurance Adj/Refunds/Rebates	428.97	11,421.35	600.00	5,000.00	5,000.00	.00
Program 000 - General Revenue Totals		\$19,876,416.19	\$20,817,341.41	\$20,703,340.34	\$20,707,992.00	\$21,630,068.00	\$922,076.00
Level 9 - District Wide Totals		\$19,876,416.19	\$20,817,341.41	\$20,703,340.34	\$20,707,992.00	\$21,630,068.00	\$922,076.00
Sub-Function 00 - Revenues Totals		\$19,876,416.19	\$20,817,341.41	\$20,703,340.34	\$20,707,992.00	\$21,630,068.00	\$922,076.00
Function 00 - Revenue Totals		\$19,876,416.19	\$20,817,341.41	\$20,703,340.34	\$20,707,992.00	\$21,630,068.00	\$922,076.00
Locations 110 - Central Instruction Totals		\$19,876,416.19	\$20,817,341.41	\$20,703,340.34	\$20,707,992.00	\$21,630,068.00	\$922,076.00

General Fund Revenue Budget

Budget Year 2018

G/L Account	Account Description	2014 Actual Amount	2015 Actual Amount	2016 Actual Amount	2017 Adopted Budget	2018 City Council/Board Approval	Difference Vs 2017 Adopted Budget
Fund 30 - School General Fund							
Locations 170 - Non-Departmental							
Function 67 - Debt Service & Fund Transfers							
Sub-Function 67 - Debt Service & Transfers							
Level 9 - District Wide							
Program 720 - Intra Agency Fund							
30-170-67-67-9-720-63005	Transfer From General Fund	18,919,494.00	18,805,881.00	19,270,796.00	19,270,796.00	19,633,236.00	362,440.00
30-170-67-67-9-720-63006	Transfer From General Fund-Meals Tax	702,548.51	345,389.11	468,715.97	.00	.00	.00
30-170-67-67-9-720-63015	Transfer For Debt Service	.00	.00	.00	2,123,202.00	.00	(2,123,202.00)
Program 720 - Intra Agency Fund Totals		\$19,622,042.51	\$19,151,270.11	\$19,739,511.97	\$21,393,998.00	\$19,633,236.00	(\$1,760,762.00)
Level 9 - District Wide Totals		\$19,622,042.51	\$19,151,270.11	\$19,739,511.97	\$21,393,998.00	\$19,633,236.00	(\$1,760,762.00)
Sub-Function 67 - Debt Service & Transfers Totals		\$19,622,042.51	\$19,151,270.11	\$19,739,511.97	\$21,393,998.00	\$19,633,236.00	(\$1,760,762.00)
Function 67 - Debt Service & Fund Transfers Totals		\$19,622,042.51	\$19,151,270.11	\$19,739,511.97	\$21,393,998.00	\$19,633,236.00	(\$1,760,762.00)
Locations 170 - Non-Departmental Totals		\$19,622,042.51	\$19,151,270.11	\$19,739,511.97	\$21,393,998.00	\$19,633,236.00	(\$1,760,762.00)
Fund 30 - School General Fund Totals		\$39,498,458.70	\$39,968,611.52	\$40,442,852.31	\$42,101,990.00	\$41,263,304.00	(\$838,686.00)
Net Grand Totals		\$39,498,458.70	\$39,968,611.52	\$40,442,852.31	\$42,101,990.00	\$41,263,304.00	(\$838,686.00)

Salem City Schools
General Fund - Revenue
FY 2017-18

I. Standards of Quality (SOQ) Programs

Basic Aid		
3,740 (Est. 3/31 ADM) X \$5,340 Per Pupil Amount	\$	19,971,600
Less: 1% Sales Tax (State's estimate)		<u>(3,818,388)</u>
Basic Aid Less Sales Tax		16,153,212
Composite Index - State Share (1-.3704 LCI)	X	<u>0.6296</u>
Total State Basic Aid Revenue Estimate		<u>10,170,062</u>
 Sales Tax (local estimate)		 <u>3,718,388</u>
 Textbooks (SOQ)		
3,740 (Est. Adm) X \$109.78 X .6296 = \$258,499		
Portion funded as State SOQ funding		258,499
Vocational Education (SOQ)		
3,740 (Est. Adm) X \$66 X .6296		155,410
Gifted Education (SOQ)		
3,740 (Est. ADM) X \$48 X .6296		113,026
Special Education (SOQ)		
3,740 (Est. ADM) X \$504 X .6296		1,186,771
Prevention, Intervention, and Remediation (SOQ)		
3,740 (Est. ADM) X \$98 X .6296		230,761
Remedial Summer School (SOQ)		
276 (Eligible # of students) X \$501 X .6296		87,059
English as a Second Language		70,968
 Fringe Benefits		
VRS Retirement Reimbursement		1,438,724
Social Security (FICA) Reimbursement		626,351
VRS Group Life Insurance		<u>42,385</u>
Total Fringe Benefits		<u>2,107,460</u>
 Total SOQ State Revenue	 \$	 <u>18,098,404</u>

Salem City Schools
General Fund - Revenue
FY 2017-18

II. Incentive Programs	
Technology Initiative - VPSA	\$ 206,000
Compensation Supplement	99,450
Total Incentive Program	305,450
III. Categorical Programs	
Special Education Homebound	6,020
Total Categorical Programs	6,020
IV. Lottery-Funded Programs	
At Risk Funds	121,611
Early Reading Intervention	57,562
Foster Care	88,393
K-3 Primary Class Size Reduction	206,321
SOL Algebra Readiness	33,265
Supplemental Lottery Per Pupil Allocation	645,471
Mentor Teacher	842
Industry Certification	9,226
Special Education - Regional Tuition	520,743
Career and Technical Education	14,875
Textbooks (portion funded by Lottery Funds)	-
Total Lottery Funded Accounts	1,698,309
Grand Total - All State Revenue	20,108,183
V. Local Revenue	
Transfer from General Fund	19,633,236
Transfer from Capital Reserve	-
Debt Service	-
Total Local Revenue	\$ 19,633,236

Salem City Schools
General Fund - Revenue
FY 2017-18

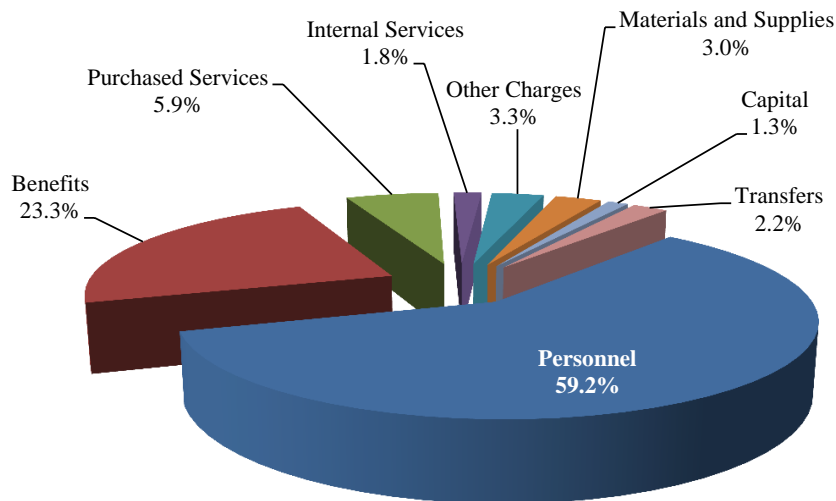
VI. Other Revenue	
Tuition - Non-Residents	\$ 115,000
Adult Education	1,500
Medicaid	10,000
Alternative Education	78,262
Tuition - Summer School	25,000
VWCC Dual Enrollment Fee Reimbursements & Student Fees	415,000
Insurance Adjustments/Rebates/Refunds	5,000
Drivers Education Fees	30,000
Roanoke Valley Regional Board	770,777
Broadband Lease	20,364
Miscellaneous Income	15,000
Technology Use Fee	27,982
Facilities Rental	8,000
E-Rate	-
Total Other Revenue	<u>1,521,885</u>
 Grand Total - General Fund Revenue	 \$ <u><u>41,263,304</u></u>

Salem City Schools
General Fund Expenditures Per Pupil
FY 2017-18

	Budget 2016-17	Budget 2017-18	Percent of Total	Cost Per Pupil
Personnel	\$ 23,994,946	\$ 24,415,589	59.2%	\$ 6,528
Benefits	9,100,132	9,614,869	23.3%	2,571
Purchased Services	2,197,542	2,440,143	5.9%	652
Internal Services	681,584	738,943	1.8%	198
Other Charges	1,381,411	1,372,831	3.3%	367
Materials and Supplies	1,280,612	1,218,390	3.0%	326
Capital	682,402	537,000	1.3%	144
Transfers	2,783,361	925,539	2.2%	247
	<u>\$ 42,101,990</u>	<u>\$ 41,263,304</u>	<u>100.0%</u>	<u>\$ 11,033</u>

Estimated Average Daily Membership

3,740



Salem City Schools
General Fund Expenditures by Department and Object
FY 2017-18

	Actual 2013-14	Actual 2014-15	Actual 2015-16	Budget 2016-17	Budget 2017-18	Increase (Decrease)
Central Instruction						
Salaries	\$ 1,210,897	\$ 1,257,898	\$ 1,276,504	\$ 1,394,290	\$ 1,409,348	\$ 15,058
Benefits	409,783	493,203	401,622	430,004	461,724	31,720
Purchased Services	1,721,167	1,715,929	1,612,825	1,615,576	1,850,948	235,372
Other Charges	12,293	9,293	5,969	10,332	10,432	100
Materials and Supplies	357,621	356,661	390,807	463,522	388,123	(75,399)
Total	3,711,761	3,832,984	3,687,727	3,913,724	4,120,575	206,851
Salem High School						
Salaries	6,557,079	6,605,787	6,670,275	6,580,922	6,785,653	204,731
Benefits	2,370,309	2,354,877	2,321,225	2,367,662	2,519,448	151,786
Purchased Services	31,143	40,373	27,939	35,567	36,974	1,407
Internal Services	230,868	199,918	196,596	203,130	211,450	8,320
Other Charges	393,486	395,090	360,954	420,550	419,819	(731)
Materials and Supplies	298,323	297,854	328,724	327,881	342,549	14,668
Capital	84,514	83,065	142,298	225,402	80,000	(145,402)
Total	9,965,722	9,976,964	10,048,011	10,161,114	10,395,893	234,779
Andrew Lewis Middle						
Salaries	4,611,019	4,576,542	4,555,667	4,573,744	4,651,249	77,505
Benefits	1,605,583	1,654,707	1,571,927	1,682,226	1,733,686	51,460
Purchased Services	37,159	36,466	42,056	42,359	42,415	56
Internal Services	93,255	76,302	89,575	77,500	85,820	8,320
Other Charges	245,590	239,543	234,891	265,444	264,030	(1,414)
Materials and Supplies	110,952	122,216	116,242	120,183	120,931	748
Capital	61,498	63,343	19,338	63,000	63,000	-
Total	6,765,056	6,769,119	6,629,696	6,824,456	6,961,131	136,675

Salem City Schools
General Fund Expenditures by Department and Object
FY 2017-18

	Actual 2013-14	Actual 2014-15	Actual 2015-16	Budget 2016-17	Budget 2017-18	Increase (Decrease)
G W Carver Elementary						
Salaries	\$ 2,489,062	\$ 2,428,289	\$ 2,381,207	\$ 2,366,407	\$ 2,379,900	\$ 13,493
Benefits	905,672	929,995	833,101	911,152	922,001	10,849
Purchased Services	26,182	22,562	32,105	28,200	28,700	500
Internal Services	32,632	26,958	40,865	32,000	41,200	9,200
Other Charges	113,527	113,475	113,228	126,630	125,120	(1,510)
Materials and Supplies	43,861	45,522	52,487	50,900	51,602	702
Capital	23,592	23,602	20,550	23,500	23,500	-
Total	3,634,528	3,590,403	3,473,543	3,538,789	3,572,023	33,234
West Salem Elementary						
Salaries	2,140,072	2,045,321	2,000,883	1,996,903	2,036,166	39,263
Benefits	786,630	737,388	755,049	816,725	836,579	19,854
Purchased Services	28,924	24,579	32,771	24,148	25,060	912
Internal Services	51,412	40,553	46,324	40,500	45,700	5,200
Other Charges	82,115	85,199	85,989	94,420	92,920	(1,500)
Materials and Supplies	54,267	56,582	56,995	54,348	54,501	153
Capital	23,592	23,379	21,493	23,500	23,500	-
Total	3,167,012	3,013,001	2,999,504	3,050,544	3,114,426	63,882

Salem City Schools
General Fund Expenditures by Department and Object
FY 2017-18

	Actual 2013-14	Actual 2014-15	Actual 2015-16	Budget 2016-17	Budget 2017-18	Increase (Decrease)
South Salem Elementary						
Salaries	\$ 2,053,470	\$ 2,022,904	\$ 1,963,491	\$ 2,010,290	\$ 2,075,644	\$ 65,354
Internal Services	16,346	25,617	60,370	31,000	41,200	10,200
Other Charges	96,240	122,586	100,518	117,220	115,220	(2,000)
Materials and Supplies	49,204	44,182	49,475	49,008	49,031	23
Capital	23,592	22,446	19,886	23,500	23,500	-
Total	3,006,075	2,985,015	2,946,511	3,051,096	3,124,040	72,944
East Salem Elementary						
Salaries	2,179,421	2,334,050	2,401,778	2,434,810	2,440,818	6,008
Benefits	754,522	891,387	885,274	883,826	960,757	76,931
Purchased Services	28,041	24,666	31,363	25,637	25,520	(117)
Internal Services	47,726	53,301	60,700	62,000	64,200	2,200
Other Charges	108,701	95,577	86,345	101,650	97,650	(4,000)
Materials and Supplies	43,656	49,684	60,001	54,020	61,403	7,383
Capital	23,592	23,550	18,172	23,500	23,500	-
Total	3,185,659	3,472,215	3,543,633	3,585,443	3,673,848	88,405
Regional						
Salaries	458,542	452,548	480,724	501,281	492,287	(8994)
Benefits	154,282	241,828	250,653	263,493	275,490	11997
Other Charges	648	383	477	1,500	1,500	-
Materials and Supplies	3,424	3,252	2,076	9,000	1,500	(7500)
Total	616,896	698,011	733,930	775,274	770,777	(4497)

Salem City Schools
General Fund Expenditures by Department and Object
FY 2017-18

	Actual 2013-14	Actual 2014-15	Actual 2015-16	Budget 2016-17	Budget 2017-18	Increase (Decrease)
Central Administration						
Salaries	\$ 875,973	\$ 779,026	\$ 733,474	\$ 811,170	\$ 741,209	\$(69,961)
Benefits	353,420	333,880	331,982	388,504	438,240	49,736
Purchased Services	214,884	233,657	221,014	271,559	267,968	\$(3,591)
Internal Services	83,829	85,258	66,663	94,454	103,373	8,919
Other Charges	199,711	194,944	201,834	207,265	208,090	825
Materials and Supplies	28,677	32,143	38,885	30,250	32,250	2,000
Total	1,756,494	1,658,908	1,593,852	1,803,202	1,791,130	\$(12,072)
Central Attendance & Health						
Salaries	686,645	719,994	728,897	740,528	758,266	17,738
Benefits	178,338	248,510	239,627	261,174	299,315	38,141
Purchased Services	15,545	12,897	25,565	32,613	34,903	2,290
Other Charges	1,534	1,942	938	3,400	3,400	-
Materials and Supplies	7,164	5,142	6,655	1,500	1,500	-
Total	889,226	988,485	1,001,682	1,039,215	1,097,384	58,169

Salem City Schools
General Fund Expenditures by Department and Object
FY 2017-18

	Actual 2013-14	Actual 2014-15	Actual 2015-16	Budget 2016-17	Budget 2017-18	Increase (Decrease)
Transportation						
Salaries	\$ 605,152	\$ 618,256	\$ 619,064	\$ 584,601	\$ 645,049	\$ 60,448
Benefits	329,836	319,410	284,703	303,715	376,611	72,896
Purchased Services	70,692	79,640	136,672	93,456	99,228	5,772
Internal Services	156,388	141,014	147,322	141,000	146,000	5,000
Other Charges	29,834	30,770	28,120	33,000	34,650	1,650
Materials and Supplies	106,932	79,986	53,155	120,000	115,000	(5,000)
Joint Operations	-	-	-	-	-	-
Capital	230,791	-	-	300,000	300,000	-
Transfers	-	-	-	-	-	-
Total	1,529,625	1,269,076	1,269,036	1,575,772	1,716,538	140,766
Transfers						
Transfers	1,773,406	926,492	745,200	2,783,361	925,539	(1,857,822)
Total Expenditures	1,773,406	926,492	745,200	2,783,361	925,539	(1,857,822)
	40,001,460	39,180,673	38,672,325	\$ 42,101,990	\$ 41,263,304	\$ (838,686)
Beginning Balance	2,476,586	1,973,585	2,761,524			
Ending Balance	\$ 1,973,585	\$ 2,761,524	\$ 4,532,051			

Salem City Schools
General Fund Expenditures by State Categories
FY 2017-18

	Actual 2013-14	Actuals 2014-15	Actuals 2015-16	Budget 2016-17	Budget 2017-18	Increase (Decrease)
Instruction:						
Classroom	\$ 24,069,104	\$ 24,089,278	\$ 23,757,235	\$ 24,215,913	\$ 24,688,320	\$ 472,407
Remedial	83,315	66,118	52,585	80,769	80,769	-
Special Education	2,816,024	2,943,244	2,963,871	2,958,729	3,059,483	100,754
Alternative Education	51,502	59,741	60,126	60,885	65,288	4,403
Dropout Prevention	25,572	28,048	29,865	28,068	39,153	11,085
Homebound	33,309	27,799	10,381	44,352	44,352	-
Parent Resource Center	7,825	7,612	5,969	5,806	2,878	(2,928)
Regional Special Education	1,356,267	1,439,693	1,473,786	1,472,174	1,597,878	125,704
Risk Reduction	36,860	29,630	42,544	75,772	72,772	(3,000)
Vocational	1,086,858	1,143,149	1,102,497	1,113,467	1,151,903	38,436
Gifted	188,583	230,188	220,736	224,909	237,352	12,443
Summer Remediation	71,794	37,501	39,544	50,493	50,793	300
Adult Education	32,919	50,211	50,811	36,288	24,980	(11,308)
Pre-K Non-Special Ed	174,483	166,256	168,241	215,198	204,310	(10,888)
Total Instruction	30,034,414	30,318,468	29,978,191	30,582,823	31,320,231	737,408
Administration, Attendance and Health						
Board Services	110,260	110,330	100,676	115,437	116,262	825
Executive Administration	626,782	576,447	627,360	654,014	619,948	(34,066)
Informational Services	112,639	119,765	112,767	165,993	181,911	15,918
Personnel Services	313,707	421,832	310,794	359,106	344,356	(14,750)
Fiscal Services	357,982	215,451	223,281	235,698	286,892	51,194
Health Services	380,018	439,208	454,629	475,127	491,366	16,239
Psychological Services	199,729	254,319	256,929	255,796	274,524	18,728
Speech/Audio Services	312,293	297,745	292,965	311,214	334,510	23,296
Total Administration, Attendance & Health	\$ 2,413,409	\$ 2,435,097	\$ 2,379,401	\$ 2,572,385	\$ 2,649,769	\$ 77,384

Salem City Schools
General Fund Expenditures by State Categories
FY 2017-18

	Actual 2013-14	Actuals 2014-15	Actuals 2015-16	Budget 2016-17	Budget 2017-18	Increase (Decrease)
Pupil Transportation:						
Transportation Management	\$ 73,937	\$ 95,212	\$ 115,766	\$ 105,954	\$ 146,844	\$ 40,890
Vehicle Operation Services	906,919	829,530	797,083	846,134	910,025	63,891
Monitoring Services	162,816	203,808	209,598	183,684	214,669	30,985
Vehicle Maintenance Services	155,161	140,527	146,589	140,000	145,000	5,000
Bus Purchases	230,791	-	-	300,000	300,000	-
Total Pupil Transportation	1,529,625	1,269,077	1,269,036	1,575,772	1,716,538	140,766
Operation & Maintenance:						
Building Services	3,066,091	3,065,060	3,087,091	3,258,887	3,277,877	18,990
Ground Services	108,511	80,393	107,307	93,000	93,000	-
Equipment Services	62	901	1,252	1,500	-	(1,500)
Security Services	47,469	51,803	34,563	25,311	35,887	10,576
Total Operation & Maintenance	3,222,134	3,198,157	3,230,213	3,378,698	3,406,764	28,066
Technology:						
Technology	1,028,473	1,033,382	1,070,284	1,208,951	1,244,463	35,512
Total Technology	1,028,473	1,033,382	1,070,284	1,208,951	1,244,463	35,512
Other Uses of Funds:						
Transfers to Other Funds	1,773,406	926,492	745,200	2,783,361	925,539	(1,857,822)
Total Other Uses of Funds	1,773,406	926,492	745,200	2,783,361	925,539	(1,857,822)
Total General Fund Expenditures	\$ 40,001,460	\$ 39,180,673	\$ 38,672,325	\$ 42,101,990	\$ 41,263,304	\$ (838,686)
Beginning Balance	2,476,586	1,973,585	2,761,524			
Ending Balance	\$ 1,973,585	\$ 2,761,524	\$ 4,532,051			



Central Instruction

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General Fund Expense Budget

Budget Year 2018

G/L Account	Account Description	2014 Actual Amount	2015 Actual Amount	2016 Actual Amount	2017 Adopted Budget	2018 City Council/Board Approval	Difference Vs FY17 Adopted Budget
Fund 30 - School General Fund							
Locations 110 - Central Instruction							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 2 - Elementary							
Program 110 - Regular Instruction							
30-110-61-10-2-110-71120	Compensation-Instructional Salaries	.00	(30.00)	.00	.00	.00	.00
30-110-61-10-2-110-72100	FICA	449.46	41.97	194.72	.00	.00	.00
30-110-61-10-2-110-72210	VRS Pension Contribution	866.91	.00	.00	.00	.00	.00
30-110-61-10-2-110-72400	VRS Group Life Insurance	83.88	.00	.00	.00	.00	.00
30-110-61-10-2-110-72750	VRS Retiree Health Care Credit	77.33	.00	.00	.00	.00	.00
30-110-61-10-2-110-72800	Termination Pay for Vac/Sick Leave	622.85	.00	.00	.00	.00	.00
30-110-61-10-2-110-72850	OPEB ARC	37,115.00	65,000.00	.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
30-110-61-10-2-110-73285	Third Grade Strings Program	.00	1,306.30	1,981.93	2,250.00	2,250.00	.00
30-110-61-10-2-110-76130	Textbooks	146,909.43	70,264.26	54,637.74	74,400.00	74,400.00	.00
30-110-61-10-2-110-76210	Character Education	591.45	722.40	862.90	900.00	900.00	.00
30-110-61-10-2-110-76250	Elementary Enrichment	9,746.61	9,098.45	12,639.63	13,900.00	13,900.00	.00
30-110-61-10-2-110-76265	Family Life	100.00	86.79	.00	100.00	100.00	.00
30-110-61-10-2-110-76315	Kindergarten Registration	2,287.56	2,510.92	2,184.50	2,560.00	2,560.00	.00
30-110-61-10-2-110-76370	Reading Intervention	9,320.00	6,092.63	8,563.28	9,320.00	9,320.00	.00
30-110-61-10-2-110-76455	Testing Materials-Assessment	15,237.28	19,052.90	24,062.15	27,268.00	23,398.00	(3,870.00)
Program 110 - Regular Instruction Totals		\$225,807.76	\$176,546.62	\$107,526.85	\$133,098.00	\$129,228.00	(\$3,870.00)
Program 111 - Remedial-School Day							
30-110-61-10-2-111-71120	Compensation-Instructional Salaries	9,175.50	6,185.00	7,203.00	9,152.00	9,152.00	.00
30-110-61-10-2-111-72100	FICA	683.26	44.07	551.07	701.00	701.00	.00
30-110-61-10-2-111-72210	VRS Pension Contribution	995.78	.00	.00	.00	.00	.00
30-110-61-10-2-111-72400	VRS Group Life Insurance	97.45	.00	.00	.00	.00	.00
30-110-61-10-2-111-72700	Workers Compensation	5.71	.00	.00	.00	.00	.00
30-110-61-10-2-111-72750	VRS Retiree Health Care Credit	91.71	.00	.00	.00	.00	.00
Program 111 - Remedial-School Day Totals		\$11,049.41	\$6,229.07	\$7,754.07	\$9,853.00	\$9,853.00	\$0.00
Program 120 - Special Education							
30-110-61-10-2-120-71146	Compensation - ELL	41,981.00	42,855.75	41,055.75	48,800.00	37,200.00	(11,600.00)
30-110-61-10-2-120-72100	FICA	2,148.52	3,292.23	3,140.76	3,734.00	2,846.00	(888.00)
30-110-61-10-2-120-72210	VRS Pension Contribution	1,067.11	.00	.00	.00	.00	.00
30-110-61-10-2-120-72400	VRS Group Life Insurance	105.13	.00	.00	.00	.00	.00
30-110-61-10-2-120-72700	Workers Compensation	119.64	.00	.00	.00	.00	.00
30-110-61-10-2-120-72750	VRS Retiree Health Care Credit	98.83	.00	.00	.00	.00	.00
30-110-61-10-2-120-73010	Autism Support Services	6,366.56	6,785.62	6,828.02	10,000.00	13,000.00	3,000.00
30-110-61-10-2-120-73037	Contractual Services - Other	.00	699.20	1,290.30	.00	750.00	750.00

General Fund Expense Budget

Budget Year 2018

G/L Account	Account Description	2014 Actual Amount	2015 Actual Amount	2016 Actual Amount	2017 Adopted Budget	2018 City Council/Board Approval	Difference Vs FY17 Adopted Budget
Fund 30 - School General Fund							
Locations 110 - Central Instruction							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 2 - Elementary							
Program 120 - Special Education							
30-110-61-10-2-120-73275	Therapeutic Services -Sp Ed	108,110.99	206,989.63	153,638.48	126,800.00	126,800.00	.00
30-110-61-10-2-120-75529	Travel-Itinerant	.00	.00	.00	500.00	500.00	.00
30-110-61-10-2-120-76431	Special Ed - General	3,731.02	10,920.69	22,959.49	4,500.00	4,350.00	(150.00)
30-110-61-10-2-120-76438	Supplies - ESL	2,577.75	5,460.51	8,518.91	5,000.00	5,000.00	.00
30-110-61-10-2-120-76455	Testing Materials-Assessment	.00	2,060.45	2,519.64	2,400.00	3,000.00	600.00
	Program 120 - Special Education Totals	\$166,306.55	\$279,064.08	\$239,951.35	\$201,734.00	\$193,446.00	(\$8,288.00)
Program 127 - Regional Sp Ed Program							
30-110-61-10-2-127-73297	Tuition - Regional Sp Ed Program	414,713.24	741,682.10	739,856.02	233,450.00	289,339.00	55,889.00
	Program 127 - Regional Sp Ed Program Totals	\$414,713.24	\$741,682.10	\$739,856.02	\$233,450.00	\$289,339.00	\$55,889.00
Program 128 - Risk Reduction							
30-110-61-10-2-128-71120	Compensation-Instructional Salaries	.00	1,944.00	.00	.00	.00	.00
30-110-61-10-2-128-71151	Compensation-Instructional Asst	.00	.00	712.76	.00	.00	.00
30-110-61-10-2-128-72100	FICA	.00	104.64	54.53	.00	.00	.00
30-110-61-10-2-128-72220	VRS Hybrid Pension Contribution	.00	.00	143.49	.00	.00	.00
30-110-61-10-2-128-72400	VRS Group Life Insurance	.00	.00	12.14	.00	.00	.00
30-110-61-10-2-128-72750	VRS Retiree Health Care Credit	.00	.00	10.82	.00	.00	.00
30-110-61-10-2-128-73037	Contractual Services - Other	.00	441.25	.00	.00	.00	.00
	Program 128 - Risk Reduction Totals	\$0.00	\$2,489.89	\$933.74	\$0.00	\$0.00	\$0.00
Program 140 - Gifted							
30-110-61-10-2-140-72100	FICA	20.92	.00	.00	.00	.00	.00
30-110-61-10-2-140-72210	VRS Pension Contribution	30.24	.00	.00	.00	.00	.00
30-110-61-10-2-140-72400	VRS Group Life Insurance	2.98	.00	.00	.00	.00	.00
30-110-61-10-2-140-72750	VRS Retiree Health Care Credit	2.79	.00	.00	.00	.00	.00
30-110-61-10-2-140-76280	Gifted	6,493.48	5,865.69	6,515.16	5,000.00	5,000.00	.00
	Program 140 - Gifted Totals	\$6,550.41	\$5,865.69	\$6,515.16	\$5,000.00	\$5,000.00	\$0.00
	Level 2 - Elementary Totals	\$824,427.37	\$1,211,877.45	\$1,102,537.19	\$583,135.00	\$626,866.00	\$43,731.00
Level 3 - Secondary							
Program 110 - Regular Instruction							
30-110-61-10-3-110-71120	Compensation-Instructional Salaries	.00	1,263.97	.00	1,003.00	1,003.00	.00
30-110-61-10-3-110-72100	FICA	138.71	488.62	582.05	77.00	77.00	.00
30-110-61-10-3-110-72210	VRS Pension Contribution	99.61	.00	.00	.00	.00	.00
30-110-61-10-3-110-72400	VRS Group Life Insurance	9.69	.00	.00	.00	.00	.00

General Fund Expense Budget

Budget Year 2018

G/L Account	Account Description	2014 Actual Amount	2015 Actual Amount	2016 Actual Amount	2017 Adopted Budget	2018 City Council/Board Approval	Difference Vs FY17 Adopted Budget
Fund 30 - School General Fund							
Locations 110 - Central Instruction							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 3 - Secondary							
Program 110 - Regular Instruction							
30-110-61-10-3-110-72750	VRS Retiree Health Care Credit	9.13	.00	.00	.00	.00	.00
30-110-61-10-3-110-73018	Career - Tech Testing	6,855.00	7,841.00	6,640.00	6,800.00	9,226.00	2,426.00
30-110-61-10-3-110-73037	Contractual Services - Other	3,440.00	690.00	2,200.00	1,500.00	10,000.00	8,500.00
30-110-61-10-3-110-73050	Drivers Education Services	36,660.00	37,847.71	43,346.44	44,000.00	44,000.00	.00
30-110-61-10-3-110-73191	SAT Course	957.00	1,083.50	528.00	1,000.00	1,000.00	.00
30-110-61-10-3-110-73295	Tuition VWCC	543,410.49	506,309.64	409,690.72	378,500.00	440,000.00	61,500.00
30-110-61-10-3-110-75529	Travel-Itinerant	.00	.00	79.00	.00	.00	.00
30-110-61-10-3-110-76035	CPR/AED Recertification	618.75	745.85	.00	800.00	800.00	.00
30-110-61-10-3-110-76042	Distinguished Scholars	21,547.00	25,534.00	19,500.00	22,000.00	22,000.00	.00
30-110-61-10-3-110-76130	Textbooks	30,272.15	55,652.43	75,626.18	18,000.00	12,000.00	(6,000.00)
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	100.00	100.00	.00	.00	.00	.00
30-110-61-10-3-110-76345	Mathematics	.00	.00	.00	.00	3,946.00	3,946.00
30-110-61-10-3-110-76455	Testing Materials-Assessment	9,912.36	25,806.36	30,310.10	30,800.00	29,045.00	(1,755.00)
Program 110 - Regular Instruction Totals		\$654,029.89	\$663,363.08	\$588,502.49	\$504,570.00	\$573,187.00	\$68,617.00
Program 111 - Remedial-School Day							
30-110-61-10-3-111-71120	Compensation-Instructional Salaries	.00	1,431.50	3,063.50	2,684.00	2,684.00	.00
30-110-61-10-3-111-72100	FICA	.00	11.28	234.37	205.00	205.00	.00
30-110-61-10-3-111-72700	Workers Compensation	.58	.00	.00	.00	.00	.00
Program 111 - Remedial-School Day Totals		\$0.58	\$1,442.78	\$3,297.87	\$2,889.00	\$2,889.00	\$0.00
Program 120 - Special Education							
30-110-61-10-3-120-71146	Compensation - ELL	3,614.76	2,682.00	9,603.00	11,600.00	11,600.00	.00
30-110-61-10-3-120-72100	FICA	706.55	169.37	734.61	888.00	888.00	.00
30-110-61-10-3-120-72700	Workers Compensation	.92	.00	.00	.00	.00	.00
30-110-61-10-3-120-73010	Autism Support Services	4,556.81	3,393.00	6,110.86	5,000.00	5,000.00	.00
30-110-61-10-3-120-73275	Therapeutic Services -Sp Ed	53,384.52	.00	918.75	36,702.00	36,702.00	.00
30-110-61-10-3-120-73810	Tuition - Other Entities In-State	.00	.00	11,443.50	7,600.00	7,600.00	.00
30-110-61-10-3-120-76431	Special Ed - General	784.35	340.67	333.63	1,200.00	1,200.00	.00
30-110-61-10-3-120-76438	Supplies - ESL	827.33	651.05	336.88	1,250.00	1,250.00	.00
30-110-61-10-3-120-76455	Testing Materials-Assessment	.00	.00	.00	600.00	.00	(600.00)
Program 120 - Special Education Totals		\$63,875.24	\$7,236.09	\$29,481.23	\$64,840.00	\$64,240.00	(\$600.00)

General Fund Expense Budget

Budget Year 2018

G/L Account	Account Description	2014 Actual Amount	2015 Actual Amount	2016 Actual Amount	2017 Adopted Budget	2018 City Council/Board Approval	Difference Vs FY17 Adopted Budget
Fund 30 - School General Fund							
Locations 110 - Central Instruction							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 3 - Secondary							
Program 121 - Alternative Education							
30-110-61-10-3-121-71120	Compensation-Instructional Salaries	41,037.96	42,139.87	42,946.51	42,680.00	43,747.00	1,067.00
30-110-61-10-3-121-72100	FICA	1,498.24	3,174.80	3,173.21	3,265.00	3,347.00	82.00
30-110-61-10-3-121-72210	VRS Pension Contribution	1,533.67	6,082.44	6,000.72	6,257.00	7,140.00	883.00
30-110-61-10-3-121-72300	Group Health and Dental Insurance	7,058.16	7,399.68	7,045.61	7,705.00	9,943.00	2,238.00
30-110-61-10-3-121-72400	VRS Group Life Insurance	153.92	499.11	507.84	504.00	573.00	69.00
30-110-61-10-3-121-72700	Workers Compensation	75.48	.00	.00	.00	.00	.00
30-110-61-10-3-121-72750	VRS Retiree Health Care Credit	144.10	444.63	452.40	474.00	538.00	64.00
Program 121 - Alternative Education Totals		\$51,501.53	\$59,740.53	\$60,126.29	\$60,885.00	\$65,288.00	\$4,403.00
Program 122 - Dropout Prevention							
30-110-61-10-3-122-71120	Compensation-Instructional Salaries	22,460.80	13,987.21	15,604.83	15,768.00	16,162.00	394.00
30-110-61-10-3-122-72100	FICA	631.74	801.74	806.16	1,206.00	1,236.00	30.00
30-110-61-10-3-122-72210	VRS Pension Contribution	741.36	959.56	956.14	2,312.00	2,638.00	326.00
30-110-61-10-3-122-72300	Group Health and Dental Insurance	1,556.58	3,419.17	3,385.38	.00	6,960.00	6,960.00
30-110-61-10-3-122-72400	VRS Group Life Insurance	74.32	78.69	80.88	186.00	212.00	26.00
30-110-61-10-3-122-72700	Workers Compensation	37.77	.00	.00	.00	.00	.00
30-110-61-10-3-122-72750	VRS Retiree Health Care Credit	69.60	69.96	72.31	175.00	199.00	24.00
Program 122 - Dropout Prevention Totals		\$25,572.17	\$19,316.33	\$20,905.70	\$19,647.00	\$27,407.00	\$7,760.00
Program 127 - Regional Sp Ed Program							
30-110-61-10-3-127-73297	Tuition - Regional Sp Ed Program	115,965.15	.00	.00	261,553.00	330,304.00	68,751.00
Program 127 - Regional Sp Ed Program Totals		\$115,965.15	\$0.00	\$0.00	\$261,553.00	\$330,304.00	\$68,751.00
Program 128 - Risk Reduction							
30-110-61-10-3-128-71120	Compensation-Instructional Salaries	8,094.34	8,103.72	7,245.00	48,000.00	45,000.00	(3,000.00)
30-110-61-10-3-128-72100	FICA	725.37	526.99	554.26	3,672.00	3,672.00	.00
30-110-61-10-3-128-72210	VRS Pension Contribution	289.70	.00	.00	.00	.00	.00
30-110-61-10-3-128-72400	VRS Group Life Insurance	28.54	.00	.00	.00	.00	.00
30-110-61-10-3-128-72700	Workers Compensation	4.63	.00	.00	.00	.00	.00
30-110-61-10-3-128-72750	VRS Retiree Health Care Credit	26.83	.00	.00	.00	.00	.00
30-110-61-10-3-128-73037	Contractual Services - Other	11,688.39	4,668.50	17,119.78	13,600.00	13,600.00	.00
30-110-61-10-3-128-75529	Travel-Itinerant	.00	.00	.00	500.00	500.00	.00
30-110-61-10-3-128-76435	Supplies - Instructional	15,966.63	12,486.50	11,420.73	10,000.00	10,000.00	.00
Program 128 - Risk Reduction Totals		\$36,824.43	\$25,785.71	\$36,339.77	\$75,772.00	\$72,772.00	(\$3,000.00)

General Fund Expense Budget

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G/L Account	Account Description	2014 Actual Amount	2015 Actual Amount	2016 Actual Amount	2017 Adopted Budget	2018 City Council/Board Approval	Difference Vs FY17 Adopted Budget
Fund 30 - School General Fund							
Locations 110 - Central Instruction							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 3 - Secondary							
Program 140 - Gifted							
30-110-61-10-3-140-73300	Tuition-Gov School	41,850.00	41,850.00	42,395.00	48,415.00	48,415.00	.00
30-110-61-10-3-140-76280	Gifted	1,374.30	1,005.20	1,500.00	1,500.00	1,500.00	.00
	Program 140 - Gifted Totals	\$43,224.30	\$42,855.20	\$43,895.00	\$49,915.00	\$49,915.00	\$0.00
	Level 3 - Secondary Totals	\$990,993.29	\$819,739.72	\$782,548.35	\$1,040,071.00	\$1,186,002.00	\$145,931.00
Level 4 - Middle							
Program 110 - Regular Instruction							
30-110-61-10-4-110-72100	FICA	137.37	104.85	33.83	.00	.00	.00
30-110-61-10-4-110-72210	VRS Pension Contribution	253.85	.00	.00	.00	.00	.00
30-110-61-10-4-110-72400	VRS Group Life Insurance	24.58	.00	.00	.00	.00	.00
30-110-61-10-4-110-72750	VRS Retiree Health Care Credit	22.78	.00	.00	.00	.00	.00
30-110-61-10-4-110-73255	Professional Development	3,452.40	450.40	643.89	1,000.00	1,000.00	.00
30-110-61-10-4-110-76130	Textbooks	7,875.45	30,451.69	25,192.30	25,000.00	4,000.00	(21,000.00)
30-110-61-10-4-110-76265	Family Life	100.00	100.00	.00	100.00	100.00	.00
30-110-61-10-4-110-76345	Mathematics	.00	.00	.00	.00	3,946.00	3,946.00
30-110-61-10-4-110-76455	Testing Materials-Assessment	13,251.23	18,743.16	26,004.46	23,570.00	29,281.00	5,711.00
	Program 110 - Regular Instruction Totals	\$25,117.66	\$49,850.10	\$51,874.48	\$49,670.00	\$38,327.00	(\$11,343.00)
Program 111 - Remedial-School Day							
30-110-61-10-4-111-71120	Compensation-Instructional Salaries	.00	962.49	.00	2,684.00	2,684.00	.00
30-110-61-10-4-111-72100	FICA	.00	9.54	.00	205.00	205.00	.00
30-110-61-10-4-111-72700	Workers Compensation	.58	.00	.00	.00	.00	.00
	Program 111 - Remedial-School Day Totals	\$0.58	\$972.03	\$0.00	\$2,889.00	\$2,889.00	\$0.00
Program 120 - Special Education							
30-110-61-10-4-120-71146	Compensation - ELL	.00	4,000.50	3,339.00	.00	11,600.00	11,600.00
30-110-61-10-4-120-72100	FICA	.00	341.84	255.44	.00	888.00	888.00
30-110-61-10-4-120-72700	Workers Compensation	.59	.00	.00	.00	.00	.00
30-110-61-10-4-120-73010	Autism Support Services	4,156.23	3,650.00	6,110.72	5,000.00	5,000.00	.00
30-110-61-10-4-120-73275	Therapeutic Services -Sp Ed	11,710.99	.00	.00	36,005.00	36,005.00	.00
30-110-61-10-4-120-76431	Special Ed - General	262.62	764.89	7,009.22	1,200.00	1,200.00	.00
30-110-61-10-4-120-76438	Supplies - ESL	.00	387.00	735.67	1,250.00	1,250.00	.00
	Program 120 - Special Education Totals	\$16,130.43	\$9,144.23	\$17,450.05	\$43,455.00	\$55,943.00	\$12,488.00

General Fund Expense Budget

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G/L Account	Account Description	2014 Actual Amount	2015 Actual Amount	2016 Actual Amount	2017 Adopted Budget	2018 City Council/Board Approval	Difference Vs FY17 Adopted Budget
Fund 30 - School General Fund							
Locations 110 - Central Instruction							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 4 - Middle							
Program 122 - Dropout Prevention							
30-110-61-10-4-122-71120	Compensation-Instructional Salaries	.00	6,955.33	6,687.69	6,758.00	6,927.00	169.00
30-110-61-10-4-122-72100	FICA	.00	318.89	345.59	517.00	530.00	13.00
30-110-61-10-4-122-72210	VRS Pension Contribution	.00	312.08	409.80	991.00	1,130.00	139.00
30-110-61-10-4-122-72300	Group Health and Dental Insurance	.00	1,096.56	1,450.86	.00	2,983.00	2,983.00
30-110-61-10-4-122-72400	VRS Group Life Insurance	.00	25.63	34.78	80.00	91.00	11.00
30-110-61-10-4-122-72750	VRS Retiree Health Care Credit	.00	22.69	30.93	75.00	85.00	10.00
Program 122 - Dropout Prevention Totals		\$0.00	\$8,731.18	\$8,959.65	\$8,421.00	\$11,746.00	\$3,325.00
Program 127 - Regional Sp Ed Program							
30-110-61-10-4-127-73297	Tuition - Regional Sp Ed Program	208,752.35	.00	.00	201,897.00	207,458.00	5,561.00
Program 127 - Regional Sp Ed Program Totals		\$208,752.35	\$0.00	\$0.00	\$201,897.00	\$207,458.00	\$5,561.00
Program 128 - Risk Reduction							
30-110-61-10-4-128-71120	Compensation-Instructional Salaries	.00	1,012.50	4,896.00	.00	.00	.00
30-110-61-10-4-128-72100	FICA	.00	77.45	374.55	.00	.00	.00
30-110-61-10-4-128-72700	Workers Compensation	35.79	.00	.00	.00	.00	.00
30-110-61-10-4-128-73037	Contractual Services - Other	.00	264.75	.00	.00	.00	.00
Program 128 - Risk Reduction Totals		\$35.79	\$1,354.70	\$5,270.55	\$0.00	\$0.00	\$0.00
Program 140 - Gifted							
30-110-61-10-4-140-76280	Gifted	2,125.70	3,127.17	1,999.99	2,000.00	2,000.00	.00
Program 140 - Gifted Totals		\$2,125.70	\$3,127.17	\$1,999.99	\$2,000.00	\$2,000.00	\$0.00
Level 4 - Middle Totals		\$252,162.51	\$73,179.41	\$85,554.72	\$308,332.00	\$318,363.00	\$10,031.00
Level 6 - Summer							
Program 112 - Remedial-Summer							
30-110-61-10-6-112-71110	Compensation-Administrative	29,249.44	.00	.00	3,200.00	3,200.00	.00
30-110-61-10-6-112-71120	Compensation-Instructional Salaries	25,429.68	53,033.78	38,144.09	56,565.00	56,565.00	.00
30-110-61-10-6-112-72100	FICA	3,597.70	4,025.65	2,918.36	4,573.00	4,573.00	.00
30-110-61-10-6-112-72210	VRS Pension Contribution	11,361.01	.00	.00	.00	.00	.00
30-110-61-10-6-112-72400	VRS Group Life Insurance	1,093.95	.00	.00	.00	.00	.00
30-110-61-10-6-112-72700	Workers Compensation	208.08	.00	.00	.00	.00	.00
30-110-61-10-6-112-72750	VRS Retiree Health Care Credit	986.46	.00	.00	.00	.00	.00
30-110-61-10-6-112-76435	Supplies - Instructional	338.37	415.00	470.11	800.00	800.00	.00
Program 112 - Remedial-Summer Totals		\$72,264.69	\$57,474.43	\$41,532.56	\$65,138.00	\$65,138.00	\$0.00

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Fund 30 - School General Fund							
Locations 110 - Central Instruction							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 6 - Summer							
Program 160 - Summer							
30-110-61-10-6-160-71120	Compensation-Instructional Salaries	1,791.64	.00	.00	.00	.00	.00
30-110-61-10-6-160-71196	Compensation - Summer School Teacher	51,547.75	29,626.00	32,892.02	45,000.00	45,000.00	.00
30-110-61-10-6-160-72100	FICA	3,564.31	1,950.36	2,511.77	3,443.00	3,443.00	.00
30-110-61-10-6-160-72210	VRS Pension Contribution	10,042.38	.00	.00	.00	.00	.00
30-110-61-10-6-160-72400	VRS Group Life Insurance	967.10	.00	.00	.00	.00	.00
30-110-61-10-6-160-72700	Workers Compensation	158.23	.00	.00	.00	.00	.00
30-110-61-10-6-160-72750	VRS Retiree Health Care Credit	872.86	.00	.00	.00	.00	.00
30-110-61-10-6-160-73037	Contractual Services - Other	1,050.00	4,125.00	750.00	.00	.00	.00
30-110-61-10-6-160-73303	Y Fit Purchased Services	1,800.00	1,800.00	3,284.83	1,800.00	2,100.00	300.00
30-110-61-10-6-160-76435	Supplies - Instructional	.00	.00	105.00	250.00	250.00	.00
Program 160 - Summer Totals		\$71,794.27	\$37,501.36	\$39,543.62	\$50,493.00	\$50,793.00	\$300.00
Level 6 - Summer Totals		\$144,058.96	\$94,975.79	\$81,076.18	\$115,631.00	\$115,931.00	\$300.00
Level 7 - Adult							
Program 170 - Adult							
30-110-61-10-7-170-71120	Compensation-Instructional Salaries	1,200.00	1,226.01	1,800.00	1,200.00	1,200.00	.00
30-110-61-10-7-170-72100	FICA	90.34	91.80	137.72	92.00	92.00	.00
30-110-61-10-7-170-72210	VRS Pension Contribution	130.92	.00	.00	.00	.00	.00
30-110-61-10-7-170-72400	VRS Group Life Insurance	12.91	.00	.00	.00	.00	.00
30-110-61-10-7-170-72700	Workers Compensation	2.41	.00	.00	.00	.00	.00
30-110-61-10-7-170-72750	VRS Retiree Health Care Credit	12.15	.00	.00	.00	.00	.00
Program 170 - Adult Totals		\$1,448.73	\$1,317.81	\$1,937.72	\$1,292.00	\$1,292.00	\$0.00
Level 7 - Adult Totals		\$1,448.73	\$1,317.81	\$1,937.72	\$1,292.00	\$1,292.00	\$0.00
Sub-Function 10 - Classroom Instruction Totals		\$2,213,090.86	\$2,201,090.18	\$2,053,654.16	\$2,048,461.00	\$2,248,454.00	\$199,993.00
Sub-Function 21 - Student Guidance							
Level 2 - Elementary							
Program 110 - Regular Instruction							
30-110-61-21-2-110-76445	Testing Materials- Guidance	.00	.00	.00	1,000.00	250.00	(750.00)
Program 110 - Regular Instruction Totals		\$0.00	\$0.00	\$0.00	\$1,000.00	\$250.00	(\$750.00)
Program 120 - Special Education							
30-110-61-21-2-120-76285	Guidance	50.00	.00	.00	.00	.00	.00
30-110-61-21-2-120-76450	Testing Materials- Sp Ed	8,504.74	11,838.60	12,024.34	.00	.00	.00
Program 120 - Special Education Totals		\$8,554.74	\$11,838.60	\$12,024.34	\$0.00	\$0.00	\$0.00

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Fund 30 - School General Fund							
Locations 110 - Central Instruction							
Function 61 - Instruction							
Sub-Function 21 - Student Guidance							
	Level 2 - Elementary Totals	\$8,554.74	\$11,838.60	\$12,024.34	\$1,000.00	\$250.00	(\$750.00)
	Level 3 - Secondary						
	Program 110 - Regular Instruction						
30-110-61-21-3-110-73185	Rke Valley Career Consortium	2,466.25	.00	.00	.00	.00	.00
30-110-61-21-3-110-76285	Guidance	.00	50.00	50.00	175.00	175.00	.00
30-110-61-21-3-110-76445	Testing Materials- Guidance	.00	.00	.00	500.00	.00	(500.00)
	Program 110 - Regular Instruction Totals	\$2,466.25	\$50.00	\$50.00	\$675.00	\$175.00	(\$500.00)
	Program 120 - Special Education						
30-110-61-21-3-120-76450	Testing Materials- Sp Ed	1,216.85	543.00	.00	.00	.00	.00
	Program 120 - Special Education Totals	\$1,216.85	\$543.00	\$0.00	\$0.00	\$0.00	\$0.00
	Level 3 - Secondary Totals	\$3,683.10	\$593.00	\$50.00	\$675.00	\$175.00	(\$500.00)
	Level 4 - Middle						
	Program 110 - Regular Instruction						
30-110-61-21-4-110-76285	Guidance	87.50	.00	.00	175.00	175.00	.00
30-110-61-21-4-110-76445	Testing Materials- Guidance	68.10	272.40	.00	500.00	.00	(500.00)
	Program 110 - Regular Instruction Totals	\$155.60	\$272.40	\$0.00	\$675.00	\$175.00	(\$500.00)
	Program 120 - Special Education						
30-110-61-21-4-120-76450	Testing Materials- Sp Ed	982.83	.00	.00	.00	.00	.00
	Program 120 - Special Education Totals	\$982.83	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Level 4 - Middle Totals	\$1,138.43	\$272.40	\$0.00	\$675.00	\$175.00	(\$500.00)
	Sub-Function 21 - Student Guidance Totals	\$13,376.27	\$12,704.00	\$12,074.34	\$2,350.00	\$600.00	(\$1,750.00)
	Sub-Function 22 - Student Social Worker						
	Level 2 - Elementary						
	Program 110 - Regular Instruction						
30-110-61-22-2-110-76070	Parent Involvement	124.77	555.20	.00	250.00	250.00	.00
	Program 110 - Regular Instruction Totals	\$124.77	\$555.20	\$0.00	\$250.00	\$250.00	\$0.00
	Program 120 - Special Education						
30-110-61-22-2-120-71120	Compensation-Instructional Salaries	81,917.95	31,555.91	32,229.20	32,029.00	32,830.00	801.00
30-110-61-22-2-120-72100	FICA	6,663.30	3,023.22	2,471.16	2,450.00	2,511.00	61.00
30-110-61-22-2-120-72210	VRS Pension Contribution	9,361.09	5,712.40	4,503.36	4,695.00	5,358.00	663.00
30-110-61-22-2-120-72300	Group Health and Dental Insurance	5,881.42	.00	.00	7,705.00	.00	(7,705.00)
30-110-61-22-2-120-72400	VRS Group Life Insurance	924.36	468.90	381.12	378.00	430.00	52.00
30-110-61-22-2-120-72700	Workers Compensation	223.47	.00	.00	.00	.00	.00
30-110-61-22-2-120-72750	VRS Retiree Health Care Credit	921.51	417.65	339.48	356.00	404.00	48.00
	Program 120 - Special Education Totals	\$105,893.10	\$41,178.08	\$39,924.32	\$47,613.00	\$41,533.00	(\$6,080.00)

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G/L Account	Account Description	2014 Actual Amount	2015 Actual Amount	2016 Actual Amount	2017 Adopted Budget	2018 City Council/Board Approval	Difference Vs FY17 Adopted Budget
Fund 30 - School General Fund							
Locations 110 - Central Instruction							
Function 61 - Instruction							
Sub-Function 22 - Student Social Worker							
Level 2 - Elementary							
Program 125 - Parent Resource Center							
30-110-61-22-2-125-71145	Compensation - Parent Resource Ctr	4,218.06	3,342.28	2,629.90	2,581.00	1,221.00	(1,360.00)
30-110-61-22-2-125-72100	FICA	136.72	360.50	201.31	197.00	93.00	(104.00)
30-110-61-22-2-125-72210	VRS Pension Contribution	64.86	.00	.00	.00	.00	.00
30-110-61-22-2-125-72400	VRS Group Life Insurance	6.39	.00	.00	.00	.00	.00
30-110-61-22-2-125-72700	Workers Compensation	10.74	.00	.00	.00	.00	.00
30-110-61-22-2-125-72750	VRS Retiree Health Care Credit	6.00	.00	.00	.00	.00	.00
30-110-61-22-2-125-76435	Supplies - Instructional	.00	.00	233.27	250.00	250.00	.00
Program 125 - Parent Resource Center Totals		\$4,442.77	\$3,702.78	\$3,064.48	\$3,028.00	\$1,564.00	(\$1,464.00)
Level 2 - Elementary Totals		\$110,460.64	\$45,436.06	\$42,988.80	\$50,891.00	\$43,347.00	(\$7,544.00)
Level 3 - Secondary							
Program 120 - Special Education							
30-110-61-22-3-120-71120	Compensation-Instructional Salaries	27,563.83	31,555.89	32,029.20	32,029.00	32,830.00	801.00
30-110-61-22-3-120-72100	FICA	1,963.68	1,814.32	2,455.56	2,450.00	2,511.00	61.00
30-110-61-22-3-120-72210	VRS Pension Contribution	2,936.71	3,431.06	4,503.24	4,695.00	5,358.00	663.00
30-110-61-22-3-120-72400	VRS Group Life Insurance	285.09	281.57	381.12	378.00	430.00	52.00
30-110-61-22-3-120-72700	Workers Compensation	17.01	.00	.00	.00	.00	.00
30-110-61-22-3-120-72750	VRS Retiree Health Care Credit	214.78	250.78	339.48	356.00	404.00	48.00
Program 120 - Special Education Totals		\$32,981.10	\$37,333.62	\$39,708.60	\$39,908.00	\$41,533.00	\$1,625.00
Program 125 - Parent Resource Center							
30-110-61-22-3-125-71145	Compensation - Parent Resource Ctr	3,012.90	3,697.32	2,697.87	2,581.00	1,221.00	(1,360.00)
30-110-61-22-3-125-72100	FICA	134.17	212.13	206.36	197.00	93.00	(104.00)
30-110-61-22-3-125-72210	VRS Pension Contribution	195.43	.00	.00	.00	.00	.00
30-110-61-22-3-125-72400	VRS Group Life Insurance	19.18	.00	.00	.00	.00	.00
30-110-61-22-3-125-72700	Workers Compensation	2.15	.00	.00	.00	.00	.00
30-110-61-22-3-125-72750	VRS Retiree Health Care Credit	18.03	.00	.00	.00	.00	.00
Program 125 - Parent Resource Center Totals		\$3,381.86	\$3,909.45	\$2,904.23	\$2,778.00	\$1,314.00	(\$1,464.00)
Level 3 - Secondary Totals		\$36,362.96	\$41,243.07	\$42,612.83	\$42,686.00	\$42,847.00	\$161.00
Sub-Function 22 - Student Social Worker Totals		\$146,823.60	\$86,679.13	\$85,601.63	\$93,577.00	\$86,194.00	(\$7,383.00)

General Fund Expense Budget

Budget Year 2018

G/L Account	Account Description	2014 Actual Amount	2015 Actual Amount	2016 Actual Amount	2017 Adopted Budget	2018 City Council/Board Approval	Difference Vs FY17 Adopted Budget
Fund 30 - School General Fund							
Locations 110 - Central Instruction							
Function 61 - Instruction							
Sub-Function 23 - Student- Homebound							
Level 2 - Elementary							
Program 124 - Homebound							
30-110-61-23-2-124-71120	Compensation-Instructional Salaries	29,501.25	5,832.00	216.00	3,420.00	3,420.00	.00
30-110-61-23-2-124-72100	FICA	2,940.55	277.82	16.53	262.00	262.00	.00
30-110-61-23-2-124-72210	VRS Pension Contribution	670.01	.00	.00	.00	.00	.00
30-110-61-23-2-124-72400	VRS Group Life Insurance	66.00	.00	.00	.00	.00	.00
30-110-61-23-2-124-72700	Workers Compensation	66.23	.00	.00	.00	.00	.00
30-110-61-23-2-124-72750	VRS Retiree Health Care Credit	62.05	.00	.00	.00	.00	.00
	Program 124 - Homebound Totals	\$33,306.09	\$6,109.82	\$232.53	\$3,682.00	\$3,682.00	\$0.00
	Level 2 - Elementary Totals	\$33,306.09	\$6,109.82	\$232.53	\$3,682.00	\$3,682.00	\$0.00
Level 3 - Secondary							
Program 124 - Homebound							
30-110-61-23-3-124-71120	Compensation-Instructional Salaries	.00	15,502.50	7,573.50	30,940.00	30,940.00	.00
30-110-61-23-3-124-72100	FICA	.00	1,577.62	579.39	2,367.00	2,367.00	.00
30-110-61-23-3-124-72700	Workers Compensation	1.62	.00	.00	.00	.00	.00
	Program 124 - Homebound Totals	\$1.62	\$17,080.12	\$8,152.89	\$33,307.00	\$33,307.00	\$0.00
	Level 3 - Secondary Totals	\$1.62	\$17,080.12	\$8,152.89	\$33,307.00	\$33,307.00	\$0.00
Level 4 - Middle							
Program 124 - Homebound							
30-110-61-23-4-124-71120	Compensation-Instructional Salaries	.00	4,356.00	1,854.00	6,840.00	6,840.00	.00
30-110-61-23-4-124-72100	FICA	.00	253.36	141.83	523.00	523.00	.00
30-110-61-23-4-124-72700	Workers Compensation	.82	.00	.00	.00	.00	.00
	Program 124 - Homebound Totals	\$0.82	\$4,609.36	\$1,995.83	\$7,363.00	\$7,363.00	\$0.00
	Level 4 - Middle Totals	\$0.82	\$4,609.36	\$1,995.83	\$7,363.00	\$7,363.00	\$0.00
Sub-Function 23 - Student- Homebound Totals		\$33,308.53	\$27,799.30	\$10,381.25	\$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	109,695.00	113,088.33	114,785.04	114,785.00	117,654.00	2,869.00
30-110-61-31-2-110-71120	Compensation-Instructional Salaries	51.00	.00	2,082.50	3,000.00	4,500.00	1,500.00
30-110-61-31-2-110-71150	Compensation-Clerical	37,656.82	31,610.55	32,086.67	32,056.00	32,857.00	801.00
30-110-61-31-2-110-71200	Compensation-OT	6,840.10	.00	52.01	250.00	250.00	.00
30-110-61-31-2-110-71522	Compensation-REWIP Retirees	9,678.00	.00	.00	.00	.00	.00
30-110-61-31-2-110-71625	Compensation-Travel Allowance	.00	2,400.00	1,200.00	2,400.00	2,400.00	.00
30-110-61-31-2-110-72100	FICA	13,150.93	10,082.36	11,443.09	11,666.00	12,061.00	395.00

General Fund Expense Budget

Budget Year 2018

G/L Account	Account Description	2014 Actual Amount	2015 Actual Amount	2016 Actual Amount	2017 Adopted Budget	2018 City Council/Board Approval	Difference Vs FY17 Adopted Budget
Fund 30 - School General Fund							
Locations 110 - Central Instruction							
Function 61 - Instruction							
Sub-Function 31 - Instr. Sup. - Improve. of Instr.							
Level 2 - Elementary							
Program 110 - Regular Instruction							
30-110-61-31-2-110-72210	VRS Pension Contribution	24,196.28	19,008.23	20,645.88	21,527.00	24,563.00	3,036.00
30-110-61-31-2-110-72300	Group Health and Dental Insurance	13,114.23	16,318.67	8,826.06	21,129.00	9,943.00	(11,186.00)
30-110-61-31-2-110-72400	VRS Group Life Insurance	2,355.38	1,560.03	1,747.44	1,733.00	1,972.00	239.00
30-110-61-31-2-110-72700	Workers Compensation	619.68	.00	.00	.00	.00	.00
30-110-61-31-2-110-72750	VRS Retiree Health Care Credit	2,185.25	1,389.54	1,556.52	1,630.00	1,851.00	221.00
30-110-61-31-2-110-73030	Conferences-Student Services	6,171.22	6,653.00	5,960.00	5,960.00	3,294.00	(2,666.00)
30-110-61-31-2-110-73115	Printing Services	357.39	543.26	65.00	3,665.00	3,665.00	.00
30-110-61-31-2-110-73245	Professional Development - Tuition Assistance	2,645.79	4,349.59	5,124.23	4,034.00	3,034.00	(1,000.00)
30-110-61-31-2-110-75507	Travel- Supr of Student Services	1,100.00	570.08	.00	800.00	800.00	.00
30-110-61-31-2-110-75515	Travel-Director of Elem Inst	2,002.06	534.35	720.00	720.00	720.00	.00
30-110-61-31-2-110-75529	Travel-Itinerant	(26.46)	.00	.00	1,750.00	1,750.00	.00
30-110-61-31-2-110-76248	Early Reading Intervention	1,909.51	2,272.95	2,000.01	2,000.00	2,000.00	.00
Program 110 - Regular Instruction Totals		\$233,702.18	\$210,380.94	\$208,294.45	\$229,105.00	\$223,314.00	(\$5,791.00)
Program 120 - Special Education							
30-110-61-31-2-120-71110	Compensation-Administrative	36,814.60	48,259.91	48,984.00	48,984.00	50,208.00	1,224.00
30-110-61-31-2-120-71150	Compensation-Clerical	39,301.20	54,037.21	54,213.05	54,040.00	56,496.00	2,456.00
30-110-61-31-2-120-71200	Compensation-OT	.00	.00	3.01	250.00	250.00	.00
30-110-61-31-2-120-71625	Compensation-Travel Allowance	.00	1,200.00	1,200.00	1,200.00	1,200.00	.00
30-110-61-31-2-120-72100	FICA	5,380.69	12,750.99	7,463.42	7,992.00	8,274.00	282.00
30-110-61-31-2-120-72210	VRS Pension Contribution	7,590.74	24,593.69	14,485.52	15,103.00	17,414.00	2,311.00
30-110-61-31-2-120-72300	Group Health and Dental Insurance	12,071.16	25,253.11	13,177.10	15,410.00	14,915.00	(495.00)
30-110-61-31-2-120-72400	VRS Group Life Insurance	743.76	2,018.46	1,226.16	1,216.00	1,398.00	182.00
30-110-61-31-2-120-72700	Workers Compensation	211.78	.00	.00	.00	.00	.00
30-110-61-31-2-120-72750	VRS Retiree Health Care Credit	699.56	1,797.86	1,092.24	1,144.00	1,312.00	168.00
30-110-61-31-2-120-73115	Printing Services	123.00	.00	.00	.00	.00	.00
30-110-61-31-2-120-73225	Professional Development - Conferences	752.46	3,286.89	2,793.56	1,955.00	1,955.00	.00
30-110-61-31-2-120-75505	Travel- Supr of Sp Ed	1,200.00	629.04	1,448.19	1,372.00	1,372.00	.00
30-110-61-31-2-120-75529	Travel-Itinerant	335.16	233.81	.00	.00	.00	.00
30-110-61-31-2-120-76465	Testing Materials-Other	.00	.00	.00	8,000.00	8,000.00	.00
Program 120 - Special Education Totals		\$105,224.11	\$174,060.97	\$146,086.25	\$156,666.00	\$162,794.00	\$6,128.00

General Fund Expense Budget

Budget Year 2018

G/L Account	Account Description	2014 Actual Amount	2015 Actual Amount	2016 Actual Amount	2017 Adopted Budget	2018 City Council/Board Approval	Difference Vs FY17 Adopted Budget
Fund 30 - School General Fund							
Locations 110 - Central Instruction							
Function 61 - Instruction							
Sub-Function 31 - Instr. Sup. - Improve. of Instr.							
Level 2 - Elementary							
Program 140 - Gifted							
30-110-61-31-2-140-73230	Professional Development - Gifted	1,421.78	1,375.68	1,094.78	1,470.00	1,470.00	.00
30-110-61-31-2-140-75529	Travel-Itinerant	531.17	142.69	.00	.00	.00	.00
	Program 140 - Gifted Totals	\$1,952.95	\$1,518.37	\$1,094.78	\$1,470.00	\$1,470.00	\$0.00
	Level 2 - Elementary Totals	\$340,879.24	\$385,960.28	\$355,475.48	\$387,241.00	\$387,578.00	\$337.00
Level 3 - Secondary							
Program 110 - Regular Instruction							
30-110-61-31-3-110-71110	Compensation-Administrative	107,546.04	118,572.69	120,351.00	120,351.00	123,360.00	3,009.00
30-110-61-31-3-110-71120	Compensation-Instructional Salaries	.00	1,576.75	1,334.50	3,000.00	6,000.00	3,000.00
30-110-61-31-3-110-71150	Compensation-Clerical	44,548.20	37,541.16	38,104.32	38,104.00	38,104.00	.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	100.00	1,200.00	2,400.00	1,200.00	1,200.00	.00
30-110-61-31-3-110-72100	FICA	11,184.98	10,794.82	12,145.12	12,462.00	12,922.00	460.00
30-110-61-31-3-110-72210	VRS Pension Contribution	21,183.52	20,304.50	22,278.84	23,230.00	26,351.00	3,121.00
30-110-61-31-3-110-72300	Group Health and Dental Insurance	12,071.16	14,638.29	18,402.35	15,410.00	19,886.00	4,476.00
30-110-61-31-3-110-72400	VRS Group Life Insurance	2,048.95	1,666.35	1,885.68	1,870.00	2,115.00	245.00
30-110-61-31-3-110-72700	Workers Compensation	277.43	.00	.00	.00	.00	.00
30-110-61-31-3-110-72750	VRS Retiree Health Care Credit	1,896.94	1,484.32	1,679.64	1,759.00	1,986.00	227.00
30-110-61-31-3-110-73030	Conferences-Student Services	5,743.42	5,444.97	5,960.00	5,960.00	3,293.00	(2,667.00)
30-110-61-31-3-110-73115	Printing Services	.00	.00	.00	3,665.00	3,665.00	.00
30-110-61-31-3-110-73245	Professional Development - Tuition Assistance	4,633.00	4,022.02	2,721.40	4,033.00	3,033.00	(1,000.00)
30-110-61-31-3-110-75507	Travel- Supr of Student Services	50.00	.00	.00	.00	.00	.00
30-110-61-31-3-110-75519	Travel-Director of Sec Inst	1,732.31	709.91	964.20	720.00	720.00	.00
30-110-61-31-3-110-75529	Travel-Itinerant	143.22	673.26	242.76	.00	.00	.00
30-110-61-31-3-110-76435	Supplies - Instructional	.00	.00	(363.42)	.00	.00	.00
	Program 110 - Regular Instruction Totals	\$213,159.17	\$218,629.04	\$228,106.39	\$232,014.00	\$242,885.00	\$10,871.00
Program 120 - Special Education							
30-110-61-31-3-120-71110	Compensation-Administrative	51,540.45	48,259.91	48,984.00	48,984.00	50,208.00	1,224.00
30-110-61-31-3-120-71150	Compensation-Clerical	39,310.00	54,031.36	54,209.41	54,040.00	56,496.00	2,456.00
30-110-61-31-3-120-71200	Compensation-OT	.00	.00	2.63	250.00	250.00	.00
30-110-61-31-3-120-72100	FICA	6,734.66	4,892.80	7,374.40	7,900.00	8,182.00	282.00
30-110-61-31-3-120-72210	VRS Pension Contribution	12,080.43	9,785.49	14,484.88	15,103.00	17,414.00	2,311.00
30-110-61-31-3-120-72300	Group Health and Dental Insurance	12,071.16	8,039.07	13,176.37	15,410.00	14,914.00	(496.00)

General Fund Expense Budget

Budget Year 2018

G/L Account	Account Description	2014 Actual Amount	2015 Actual Amount	2016 Actual Amount	2017 Adopted Budget	2018 City Council/Board Approval	Difference Vs FY17 Adopted Budget
Fund 30 - School General Fund							
Locations 110 - Central Instruction							
Function 61 - Instruction							
Sub-Function 31 - Instr. Sup. - Improve. of Instr.							
Level 3 - Secondary							
Program 120 - Special Education							
30-110-61-31-3-120-72400	VRS Group Life Insurance	1,174.23	803.08	1,225.68	1,216.00	1,398.00	182.00
30-110-61-31-3-120-72700	Workers Compensation	54.28	.00	.00	.00	.00	.00
30-110-61-31-3-120-72750	VRS Retiree Health Care Credit	1,090.67	715.39	1,091.88	1,144.00	1,312.00	168.00
30-110-61-31-3-120-73225	Professional Development - Conferences	1,561.48	50.00	.00	807.00	807.00	.00
30-110-61-31-3-120-75505	Travel- Supr of Sp Ed	1,302.19	439.50	.00	.00	.00	.00
30-110-61-31-3-120-75529	Travel-Itinerant	1,455.35	1,118.75	1,064.56	1,750.00	1,750.00	.00
30-110-61-31-3-120-76465	Testing Materials-Other	.00	.00	.00	2,000.00	2,000.00	.00
Program 120 - Special Education Totals		\$128,374.90	\$128,135.35	\$141,613.81	\$148,604.00	\$154,731.00	\$6,127.00
Program 130 - Vocational							
30-110-61-31-3-130-75529	Travel-Itinerant	73.92	339.78	.00	.00	.00	.00
Program 130 - Vocational Totals		\$73.92	\$339.78	\$0.00	\$0.00	\$0.00	\$0.00
Program 140 - Gifted							
30-110-61-31-3-140-73230	Professional Development - Gifted	478.34	444.69	750.00	440.00	440.00	.00
30-110-61-31-3-140-75529	Travel-Itinerant	116.30	47.57	.00	.00	.00	.00
Program 140 - Gifted Totals		\$594.64	\$492.26	\$750.00	\$440.00	\$440.00	\$0.00
Level 3 - Secondary Totals		\$342,202.63	\$347,596.43	\$370,470.20	\$381,058.00	\$398,056.00	\$16,998.00
Level 4 - Middle							
Program 110 - Regular Instruction							
30-110-61-31-4-110-71110	Compensation-Administrative	.00	87,546.24	88,859.04	88,859.00	91,081.00	2,222.00
30-110-61-31-4-110-71120	Compensation-Instructional Salaries	.00	.00	204.00	3,000.00	3,000.00	.00
30-110-61-31-4-110-71625	Compensation-Travel Allowance	.00	1,200.00	1,200.00	1,200.00	1,200.00	.00
30-110-61-31-4-110-72100	FICA	.00	6,744.09	6,808.37	7,119.00	7,289.00	170.00
30-110-61-31-4-110-72210	VRS Pension Contribution	.00	12,647.64	12,493.56	13,027.00	14,864.00	1,837.00
30-110-61-31-4-110-72300	Group Health and Dental Insurance	.00	7,394.80	7,053.63	7,540.00	9,943.00	2,403.00
30-110-61-31-4-110-72400	VRS Group Life Insurance	.00	1,038.00	1,057.44	1,049.00	1,193.00	144.00
30-110-61-31-4-110-72750	VRS Retiree Health Care Credit	.00	924.57	941.88	986.00	1,120.00	134.00
30-110-61-31-4-110-73030	Conferences-Student Services	6,326.58	5,268.60	5,960.00	5,960.00	3,293.00	(2,667.00)
30-110-61-31-4-110-73245	Professional Development - Tuition Assistance	4,089.75	3,363.84	3,577.85	4,033.00	3,033.00	(1,000.00)
30-110-61-31-4-110-75201	Postage-Student Mailings	.00	.00	.00	1,100.00	1,100.00	.00
30-110-61-31-4-110-75511	Travel-Director of Assessment/Tech	1,434.46	3,232.01	850.08	720.00	720.00	.00
30-110-61-31-4-110-75529	Travel-Itinerant	214.20	.00	.00	.00	.00	.00

General Fund Expense Budget

Budget Year 2018

G/L Account	Account Description	2014 Actual Amount	2015 Actual Amount	2016 Actual Amount	2017 Adopted Budget	2018 City Council/Board Approval	Difference Vs FY17 Adopted Budget
Fund 30 - School General Fund							
Locations 110 - Central Instruction							
Function 61 - Instruction							
Sub-Function 31 - Instr. Sup. - Improve. of Instr.							
Level 4 - Middle							
Program 110 - Regular Instruction							
30-110-61-31-4-110-76045	Furniture and Equip < \$2000	.00	.00	.00	750.00	750.00	.00
Program 110 - Regular Instruction Totals		\$12,064.99	\$129,359.79	\$129,005.85	\$135,343.00	\$138,586.00	\$3,243.00
Program 120 - Special Education							
30-110-61-31-4-120-73075	Legal Notices-Special Education	1,043.28	838.00	1,128.16	1,500.00	1,500.00	.00
30-110-61-31-4-120-73225	Professional Development - Conferences	200.00	.00	312.00	807.00	807.00	.00
30-110-61-31-4-120-76465	Testing Materials-Other	.00	.00	.00	2,000.00	2,000.00	.00
Program 120 - Special Education Totals		\$1,243.28	\$838.00	\$1,440.16	\$4,307.00	\$4,307.00	\$0.00
Program 140 - Gifted							
30-110-61-31-4-140-73230	Professional Development - Gifted	1,264.50	1,185.84	980.00	1,290.00	1,290.00	.00
30-110-61-31-4-140-75529	Travel-Itinerant	310.13	126.84	.00	.00	.00	.00
Program 140 - Gifted Totals		\$1,574.63	\$1,312.68	\$980.00	\$1,290.00	\$1,290.00	\$0.00
Level 4 - Middle Totals		\$14,882.90	\$131,510.47	\$131,426.01	\$140,940.00	\$144,183.00	\$3,243.00
Level 7 - Adult							
Program 170 - Adult							
30-110-61-31-7-170-71157	Compensation-Regional Adult Ed Prog Mgr	19,838.35	20,357.11	21,903.00	21,903.00	7,722.00	(14,181.00)
30-110-61-31-7-170-72100	FICA	1,586.70	5,631.59	5,659.38	1,676.00	1,738.00	62.00
30-110-61-31-7-170-72210	VRS Pension Contribution	2,302.50	11,754.15	11,515.56	3,211.00	3,708.00	497.00
30-110-61-31-7-170-72300	Group Health and Dental Insurance	7,367.38	9,326.00	7,952.51	7,705.00	9,943.00	2,238.00
30-110-61-31-7-170-72400	VRS Group Life Insurance	223.92	964.63	974.64	258.00	298.00	40.00
30-110-61-31-7-170-72700	Workers Compensation	16.06	.00	.00	.00	.00	.00
30-110-61-31-7-170-72750	VRS Retiree Health Care Credit	135.26	859.25	868.20	243.00	279.00	36.00
Program 170 - Adult Totals		\$31,470.17	\$48,892.73	\$48,873.29	\$34,996.00	\$23,688.00	(\$11,308.00)
Level 7 - Adult Totals		\$31,470.17	\$48,892.73	\$48,873.29	\$34,996.00	\$23,688.00	(\$11,308.00)
Sub-Function 31 - Instr. Sup. - Improve. of Instr. Totals		\$729,434.94	\$913,959.91	\$906,244.98	\$944,235.00	\$953,505.00	\$9,270.00
Function 61 - Instruction Totals		\$3,136,034.20	\$3,242,232.52	\$3,067,956.36	\$3,132,975.00	\$3,333,105.00	\$200,130.00
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	326,180.99	323,795.76	349,668.58	350,670.00	359,436.00	8,766.00
30-110-68-21-9-800-71200	Compensation-OT	.00	.00	254.03	.00	1,000.00	1,000.00
30-110-68-21-9-800-71625	Compensation-Travel Allowance	.00	.00	.00	.00	1,200.00	1,200.00

General Fund Expense Budget

Budget Year 2018

G/L Account	Account Description	2014 Actual Amount	2015 Actual Amount	2016 Actual Amount	2017 Adopted Budget	2018 City Council/Board Approval	Difference Vs FY17 Adopted Budget
Fund 30 - School General Fund							
Locations 110 - Central Instruction							
Function 68 - Technology							
Sub-Function 21 - Student Guidance							
Level 9 - District Wide							
Program 800 - Technology							
30-110-68-21-9-800-72100	FICA	24,245.43	23,968.28	25,286.59	26,826.00	27,665.00	839.00
30-110-68-21-9-800-72210	VRS Pension Contribution	43,698.99	45,558.04	48,838.02	51,408.00	58,660.00	7,252.00
30-110-68-21-9-800-72300	Group Health and Dental Insurance	29,407.86	42,398.08	35,231.58	38,526.00	39,772.00	1,246.00
30-110-68-21-9-800-72400	VRS Group Life Insurance	4,234.08	3,738.88	4,133.44	4,138.00	4,709.00	571.00
30-110-68-21-9-800-72700	Workers Compensation	775.30	.00	.00	.00	.00	.00
30-110-68-21-9-800-72750	VRS Retiree Health Care Credit	3,931.50	3,330.41	3,681.79	3,892.00	4,421.00	529.00
30-110-68-21-9-800-72800	Termination Pay for Vac/Sick Leave	.00	9,959.78	.00	.00	.00	.00
30-110-68-21-9-800-73205	Software Licensing Fees	95,023.07	93,274.10	113,820.25	139,285.00	178,980.00	39,695.00
30-110-68-21-9-800-73225	Professional Development - Conferences	5,585.27	5,811.49	5,400.64	5,440.00	5,440.00	.00
30-110-68-21-9-800-75529	Travel-Itinerant	318.78	495.18	600.18	400.00	500.00	100.00
30-110-68-21-9-800-76515	Software-Instructional	6,070.00	13,570.00	14,970.00	44,370.00	51,115.00	6,745.00
30-110-68-21-9-800-76535	Network Software	5,475.02	1,599.34	1,423.68	1,400.00	1,400.00	.00
30-110-68-21-9-800-76545	Technology Repair and Replace	30,781.03	17,513.16	16,461.85	114,394.00	53,172.00	(61,222.00)
	Program 800 - Technology Totals	\$575,727.32	\$585,012.50	\$619,770.63	\$780,749.00	\$787,470.00	\$6,721.00
	Level 9 - District Wide Totals	\$575,727.32	\$585,012.50	\$619,770.63	\$780,749.00	\$787,470.00	\$6,721.00
	Sub-Function 21 - Student Guidance Totals	\$575,727.32	\$585,012.50	\$619,770.63	\$780,749.00	\$787,470.00	\$6,721.00
Sub-Function 31 - Instr. Sup. - Improve. of Instr.							
Level 9 - District Wide							
Program 800 - Technology							
30-110-68-31-9-800-73205	Software Licensing Fees	.00	5,739.00	.00	.00	.00	.00
	Program 800 - Technology Totals	\$0.00	\$5,739.00	\$0.00	\$0.00	\$0.00	\$0.00
	Level 9 - District Wide Totals	\$0.00	\$5,739.00	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function 31 - Instr. Sup. - Improve. of Instr. Totals		\$0.00	\$5,739.00	\$0.00	\$0.00	\$0.00	\$0.00
	Function 68 - Technology Totals	\$575,727.32	\$590,751.50	\$619,770.63	\$780,749.00	\$787,470.00	\$6,721.00
Locations 110 - Central Instruction Totals		\$3,711,761.52	\$3,832,984.02	\$3,687,726.99	\$3,913,724.00	\$4,120,575.00	\$206,851.00



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Salem High

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General Fund Expense Budget

Budget Year 2018

G/L Account	Account Description	2014 Actual Amount	2015 Actual Amount	2016 Actual Amount	2017 Adopted Budget	2018 City Council/Board Approval	Difference Vs FY17 Adopted Budget
Fund 30 - School General Fund							
Locations 111 - Salem High School							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 3 - Secondary							
Program 110 - Regular Instruction							
30-111-61-10-3-110-71120	Compensation-Instructional Salaries	3,419,952.80	3,466,471.82	3,468,735.90	3,534,581.00	3,577,496.00	42,915.00
30-111-61-10-3-110-71151	Compensation-Instructional Asst	66,612.15	74,298.43	75,996.87	76,435.00	78,443.00	2,008.00
30-111-61-10-3-110-71159	Compensation- Accompanist	8,336.25	8,991.00	7,681.50	9,821.00	9,045.00	(776.00)
30-111-61-10-3-110-71182	Compensation-Band Assistants	6,932.87	14,139.10	11,372.69	13,642.00	14,239.00	597.00
30-111-61-10-3-110-71200	Compensation-OT	.00	.00	100.90	.00	.00	.00
30-111-61-10-3-110-71520	Compensation-Substitutes	98,303.96	90,439.57	146,725.94	85,000.00	88,000.00	3,000.00
30-111-61-10-3-110-71522	Compensation-REWIP Retirees	297,904.31	246,523.70	226,656.35	170,771.00	206,278.00	35,507.00
30-111-61-10-3-110-71620	Compensation-Extracurricular Supplements	321,657.92	338,700.82	327,528.85	333,348.00	371,513.00	38,165.00
30-111-61-10-3-110-71650	Compensation-NBC Teacher Bonus	17,916.62	22,499.64	42,499.68	.00	.00	.00
30-111-61-10-3-110-72100	FICA	327,467.01	303,699.68	313,752.56	323,105.00	332,394.00	9,289.00
30-111-61-10-3-110-72210	VRS Pension Contribution	493,805.65	486,318.14	465,985.43	529,375.00	596,649.00	67,274.00
30-111-61-10-3-110-72220	VRS Hybrid Pension Contribution	.00	22,795.76	28,872.40	.00	.00	.00
30-111-61-10-3-110-72300	Group Health and Dental Insurance	541,962.28	486,659.53	486,713.52	509,276.00	499,333.00	(9,943.00)
30-111-61-10-3-110-72400	VRS Group Life Insurance	48,577.93	41,775.38	41,903.40	42,610.00	47,893.00	5,283.00
30-111-61-10-3-110-72510	Hybrid Disability Insurance	.00	424.45	640.48	.00	.00	.00
30-111-61-10-3-110-72600	Unemployment Compensation	.00	19.38	29.46	.00	.00	.00
30-111-61-10-3-110-72700	Workers Compensation	8,435.25	.00	.00	.00	.00	.00
30-111-61-10-3-110-72750	VRS Retiree Health Care Credit	45,561.67	37,213.05	37,324.58	40,082.00	44,968.00	4,886.00
30-111-61-10-3-110-72800	Termination Pay for Vac/Sick Leave	55,755.70	10,900.00	.00	.00	.00	.00
30-111-61-10-3-110-73125	Repair/Maint - Art	.00	620.81	500.50	950.00	700.00	(250.00)
30-111-61-10-3-110-73126	Repair & Maint - Athletic Equipment	3,645.00	3,509.60	3,645.00	3,645.00	3,645.00	.00
30-111-61-10-3-110-73145	Repair/Maint - Family and Consumer Science	142.86	121.51	124.00	124.00	124.00	.00
30-111-61-10-3-110-73150	Repair/Maint - Math	1,245.00	1,357.55	.00	1,416.00	1,416.00	.00
30-111-61-10-3-110-73155	Repair/Maint - Piano	350.00	350.00	350.00	350.00	350.00	.00
30-111-61-10-3-110-73165	Repair/Maint - Science	964.64	934.66	731.06	880.00	880.00	.00
30-111-61-10-3-110-73170	Repair/Maint - Tech Ed	508.34	252.03	508.05	508.00	2,165.00	1,657.00
30-111-61-10-3-110-73255	Professional Development	.00	5,549.26	2,043.37	4,000.00	4,000.00	.00
30-111-61-10-3-110-75527	Travel -Student Competition	.00	1,578.50	.00	5,000.00	8,000.00	3,000.00
30-111-61-10-3-110-76015	Allotment	62,029.23	69,224.29	68,645.81	73,261.00	73,222.00	(39.00)
30-111-61-10-3-110-76020	Athletic Training	5,431.52	5,393.04	5,442.97	5,440.00	5,440.00	.00
30-111-61-10-3-110-76030	Athletics/Athletic Equipment <\$2,000	38,779.99	27,829.98	56,593.19	53,497.00	53,497.00	.00
30-111-61-10-3-110-76045	Furniture and Equip < \$2000	2,514.00	1,309.03	4,784.77	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	2,000.00	2,000.00	.00

General Fund Expense Budget

Budget Year 2018

G/L Account	Account Description	2014 Actual Amount	2015 Actual Amount	2016 Actual Amount	2017 Adopted Budget	2018 City Council/Board Approval	Difference Vs FY17 Adopted Budget
Fund 30 - School General Fund							
Locations 111 - Salem High School							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 3 - Secondary							
Program 110 - Regular Instruction							
30-111-61-10-3-110-76135	Art Supplies and Equipment <\$2,000	6,364.24	5,698.41	6,433.30	5,706.00	5,706.00	.00
30-111-61-10-3-110-76160	Auto Body	6,361.45	6,610.10	5,739.79	6,417.00	6,217.00	(200.00)
30-111-61-10-3-110-76165	Auto Service Tech	2,010.52	1,916.02	1,937.51	1,952.00	2,852.00	900.00
30-111-61-10-3-110-76167	Career & Tech Ed - STATE	9,896.87	9,325.12	8,161.77	8,162.00	14,875.00	6,713.00
30-111-61-10-3-110-76170	Band	7,786.87	7,872.58	7,970.61	7,975.00	7,975.00	.00
30-111-61-10-3-110-76180	Black History Month	1,471.68	782.48	1,000.00	900.00	1,900.00	1,000.00
30-111-61-10-3-110-76185	Business Education	577.12	570.00	524.57	570.00	570.00	.00
30-111-61-10-3-110-76190	Career Communications	1,145.17	1,100.18	682.24	1,215.00	1,215.00	.00
30-111-61-10-3-110-76195	Career Education	272.37	.00	.00	.00	.00	.00
30-111-61-10-3-110-76205	Career/Tech Ed	1,810.92	3,132.78	3,615.95	3,067.00	3,067.00	.00
30-111-61-10-3-110-76215	Choir	2,192.53	2,054.98	1,816.07	1,755.00	1,755.00	.00
30-111-61-10-3-110-76225	Chorale	1,059.93	1,149.41	2,042.62	1,470.00	1,470.00	.00
30-111-61-10-3-110-76235	Drama	1,197.16	1,250.20	1,985.00	1,985.00	1,985.00	.00
30-111-61-10-3-110-76240	Drivers Education	224.25	195.00	195.00	200.00	200.00	.00
30-111-61-10-3-110-76255	English	980.59	958.14	995.93	1,061.00	1,061.00	.00
30-111-61-10-3-110-76260	Family and Consumer Science	4,217.02	5,299.41	3,179.00	3,179.00	3,179.00	.00
30-111-61-10-3-110-76270	Foreign Language	292.93	349.99	325.61	349.00	349.00	.00
30-111-61-10-3-110-76275	Freshman Transition	1,105.00	1,037.00	544.00	2,038.00	2,038.00	.00
30-111-61-10-3-110-76290	Health	390.27	420.00	382.80	425.00	425.00	.00
30-111-61-10-3-110-76295	IB	58,547.05	57,240.49	58,383.91	59,650.00	66,890.00	7,240.00
30-111-61-10-3-110-76310	Job Placement	393.10	.00	.00	.00	.00	.00
30-111-61-10-3-110-76340	Marketing Education	323.98	317.62	324.00	324.00	324.00	.00
30-111-61-10-3-110-76345	Mathematics	692.00	533.41	105.00	153.00	153.00	.00
30-111-61-10-3-110-76360	Physical Education	693.04	667.78	707.00	707.00	707.00	.00
30-111-61-10-3-110-76380	Science	8,416.73	9,118.41	8,845.83	9,190.00	9,610.00	420.00
30-111-61-10-3-110-76385	Social Studies	567.42	618.96	1,279.73	1,400.00	1,400.00	.00
30-111-61-10-3-110-76425	Sp Ed -Transition	.00	.00	.00	250.00	250.00	.00
30-111-61-10-3-110-76470	Welding	7,873.39	5,481.45	6,399.75	6,203.00	5,753.00	(450.00)
30-111-61-10-3-110-76480	Writing Center	32.00	.00	.00	.00	.00	.00
30-111-61-10-3-110-76515	Software-Instructional	5,134.10	4,560.15	5,399.29	5,399.00	5,399.00	.00
30-111-61-10-3-110-76530	Computer Supplies	4,543.51	4,054.65	3,964.73	4,617.00	4,617.00	.00
30-111-61-10-3-110-78035	Science Equipment >\$2,000	3,371.85	3,213.00	3,338.29	2,420.00	.00	(2,420.00)
30-111-61-10-3-110-78055	Technology Hardware	.00	.00	.00	142,982.00	.00	(142,982.00)
Program 110 - Regular Instruction Totals		\$6,016,520.01	\$5,907,209.43	\$5,963,950.53	\$6,102,338.00	\$6,175,132.00	\$72,794.00

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G/L Account	Account Description	2014 Actual Amount	2015 Actual Amount	2016 Actual Amount	2017 Adopted Budget	2018 City Council/Board Approval	Difference Vs FY17 Adopted Budget
Program 120 - Special Education							
30-111-61-10-3-120-71120	Compensation-Instructional Salaries	444,875.58	475,408.82	512,325.78	505,983.00	515,895.00	9,912.00
30-111-61-10-3-120-71151	Compensation-Instructional Asst	43,076.23	68,128.79	65,078.53	63,528.00	65,252.00	1,724.00
30-111-61-10-3-120-71520	Compensation-Substitutes	.00	.00	592.48	.00	.00	.00
30-111-61-10-3-120-72100	FICA	37,597.57	39,665.32	41,508.93	43,568.00	44,458.00	890.00
30-111-61-10-3-120-72210	VRS Pension Contribution	54,565.95	63,597.87	56,305.42	83,490.00	94,843.00	11,353.00
30-111-61-10-3-120-72220	VRS Hybrid Pension Contribution	.00	13,333.08	23,767.68	.00	.00	.00
30-111-61-10-3-120-72300	Group Health and Dental Insurance	64,518.52	98,823.83	99,722.51	63,106.00	73,106.00	10,000.00
30-111-61-10-3-120-72400	VRS Group Life Insurance	5,385.58	6,313.61	6,777.16	6,720.00	7,613.00	893.00
30-111-61-10-3-120-72510	Hybrid Disability Insurance	.00	248.28	521.38	.00	.00	.00
30-111-61-10-3-120-72600	Unemployment Compensation	.00	.00	351.94	.00	.00	.00
30-111-61-10-3-120-72700	Workers Compensation	915.12	.00	.00	.00	.00	.00
30-111-61-10-3-120-72750	VRS Retiree Health Care Credit	5,054.09	5,623.79	6,036.66	6,322.00	7,148.00	826.00
30-111-61-10-3-120-72800	Termination Pay for Vac/Sick Leave	5,380.00	4,540.00	5,540.00	.00	.00	.00
30-111-61-10-3-120-76390	Sp Ed LD	410.96	408.59	691.02	411.00	300.00	(111.00)
30-111-61-10-3-120-76398	Sp Ed ED	700.59	746.05	750.00	750.00	500.00	(250.00)
30-111-61-10-3-120-76405	Sp Ed EMH	313.72	376.65	446.79	405.00	300.00	(105.00)
30-111-61-10-3-120-76425	Sp Ed -Transition	450.00	443.19	249.98	250.00	250.00	.00
Program 120 - Special Education Totals		\$663,243.91	\$777,657.87	\$820,666.26	\$774,533.00	\$809,665.00	\$35,132.00
Program 130 - Vocational							
30-111-61-10-3-130-71120	Compensation-Instructional Salaries	591,826.79	589,409.71	562,190.84	577,359.00	601,367.00	24,008.00
30-111-61-10-3-130-71650	Compensation-NBC Teacher Bonus	208.33	2,499.96	.00	.00	.00	.00
30-111-61-10-3-130-72100	FICA	44,639.66	41,802.03	38,403.56	44,168.00	46,005.00	1,837.00
30-111-61-10-3-130-72210	VRS Pension Contribution	66,728.05	83,951.15	75,181.93	84,641.00	98,143.00	13,502.00
30-111-61-10-3-130-72220	VRS Hybrid Pension Contribution	.00	.00	3,147.43	.00	.00	.00
30-111-61-10-3-130-72300	Group Health and Dental Insurance	80,854.47	105,330.08	99,108.48	86,771.00	91,771.00	5,000.00
30-111-61-10-3-130-72400	VRS Group Life Insurance	6,568.31	6,889.78	6,629.52	6,813.00	7,878.00	1,065.00
30-111-61-10-3-130-72510	Hybrid Disability Insurance	.00	.00	48.36	.00	.00	.00
30-111-61-10-3-130-72700	Workers Compensation	1,111.47	.00	.00	.00	.00	.00
30-111-61-10-3-130-72750	VRS Retiree Health Care Credit	6,160.15	6,137.18	5,905.18	6,409.00	7,397.00	988.00
Program 130 - Vocational Totals		\$798,097.23	\$836,019.89	\$790,615.30	\$806,161.00	\$852,561.00	\$46,400.00
Level 3 - Secondary Totals		\$7,477,861.15	\$7,520,887.19	\$7,575,232.09	\$7,683,032.00	\$7,837,358.00	\$154,326.00
Sub-Function 10 - Classroom Instruction Totals		\$7,477,861.15	\$7,520,887.19	\$7,575,232.09	\$7,683,032.00	\$7,837,358.00	\$154,326.00
Sub-Function 21 - Student Guidance							
Level 3 - Secondary							
Program 110 - Regular Instruction							
30-111-61-21-3-110-71124	Compensation-Guidance Counselors	265,552.80	275,085.74	252,137.56	239,768.00	206,023.00	(33,745.00)
30-111-61-21-3-110-71150	Compensation-Clerical	30,096.00	30,830.16	31,352.66	31,293.00	32,075.00	782.00
30-111-61-21-3-110-71522	Compensation-REWIP Retirees	.00	.00	.00	.00	44,813.00	44,813.00
30-111-61-21-3-110-71650	Compensation-NBC Teacher Bonus	.00	2,499.96	4,999.96	.00	.00	.00
30-111-61-21-3-110-72100	FICA	22,170.20	22,526.76	20,625.43	20,736.00	21,643.00	907.00
30-111-61-21-3-110-72210	VRS Pension Contribution	34,310.10	43,837.85	31,583.75	39,738.00	38,858.00	(880.00)

General Fund Expense Budget

Budget Year 2018

G/L Account	Account Description	2014 Actual Amount	2015 Actual Amount	2016 Actual Amount	2017 Adopted Budget	2018 City Council/Board Approval	Difference Vs FY17 Adopted Budget
Fund 30 - School General Fund							
Locations 111 - Salem High School							
Function 61 - Instruction							
Sub-Function 21 - Student Guidance							
Level 3 - Secondary							
Program 110 - Regular Instruction							
30-111-61-21-3-110-72220	VRS Hybrid Pension Contribution	.00	.00	6,524.64	.00	.00	.00
30-111-61-21-3-110-72300	Group Health and Dental Insurance	33,628.75	32,371.54	22,210.93	39,441.00	34,470.00	(4,971.00)
30-111-61-21-3-110-72400	VRS Group Life Insurance	3,363.79	3,597.75	3,225.30	3,199.00	3,119.00	(80.00)
30-111-61-21-3-110-72510	Hybrid Disability Insurance	.00	.00	137.35	.00	.00	.00
30-111-61-21-3-110-72700	Workers Compensation	587.27	.00	.00	.00	.00	.00
30-111-61-21-3-110-72750	VRS Retiree Health Care Credit	3,148.18	3,204.66	2,872.98	3,009.00	2,929.00	(80.00)
30-111-61-21-3-110-72800	Termination Pay for Vac/Sick Leave	.00	2,020.00	.00	.00	.00	.00
30-111-61-21-3-110-76285	Guidance	57.88	862.73	803.54	865.00	865.00	.00
Program 110 - Regular Instruction Totals		\$392,914.97	\$416,837.15	\$376,474.10	\$378,049.00	\$384,795.00	\$6,746.00
Level 3 - Secondary Totals		\$392,914.97	\$416,837.15	\$376,474.10	\$378,049.00	\$384,795.00	\$6,746.00
Sub-Function 21 - Student Guidance Totals		\$392,914.97	\$416,837.15	\$376,474.10	\$378,049.00	\$384,795.00	\$6,746.00
Sub-Function 32 - Instr. Sup. - Media Services							
Level 3 - Secondary							
Program 110 - Regular Instruction							
30-111-61-32-3-110-71122	Compensation-Librarians	47,751.84	100,961.56	101,705.44	100,949.00	104,239.00	3,290.00
30-111-61-32-3-110-71152	Compensation - Media Clerk	15,073.35	15,765.22	16,454.16	16,454.00	16,948.00	494.00
30-111-61-32-3-110-72100	FICA	5,005.78	8,798.80	8,744.46	8,981.00	9,271.00	290.00
30-111-61-32-3-110-72210	VRS Pension Contribution	7,011.26	9,468.00	6,882.12	17,211.00	19,778.00	2,567.00
30-111-61-32-3-110-72220	VRS Hybrid Pension Contribution	.00	7,414.23	9,624.77	.00	.00	.00
30-111-61-32-3-110-72300	Group Health and Dental Insurance	20,891.05	22,184.84	24,317.96	23,665.00	23,665.00	.00
30-111-61-32-3-110-72400	VRS Group Life Insurance	691.56	1,385.60	1,397.16	1,385.00	1,588.00	203.00
30-111-61-32-3-110-72510	Hybrid Disability Insurance	.00	138.03	212.46	.00	.00	.00
30-111-61-32-3-110-72700	Workers Compensation	194.65	.00	.00	.00	.00	.00
30-111-61-32-3-110-72750	VRS Retiree Health Care Credit	649.39	1,234.19	1,244.40	1,303.00	1,491.00	188.00
30-111-61-32-3-110-73015	Binding Services	176.25	305.00	1,686.27	1,694.00	1,694.00	.00
30-111-61-32-3-110-73130	Repair/Maint - Audio/Visual	3,152.59	3,121.08	.00	.00	.00	.00
30-111-61-32-3-110-76155	Audio Visual Media	3,125.39	2,640.21	5,589.02	6,133.00	6,133.00	.00
30-111-61-32-3-110-76325	Library Books and Supplies	4,016.91	4,012.18	3,306.88	3,327.00	3,327.00	.00
30-111-61-32-3-110-76330	Library Reference Materials	2,756.38	2,763.03	1,189.51	1,190.00	1,190.00	.00
30-111-61-32-3-110-76355	Periodicals	4,214.17	3,882.00	5,455.13	5,455.00	5,455.00	.00
Program 110 - Regular Instruction Totals		\$114,710.57	\$184,073.97	\$187,809.74	\$187,747.00	\$194,779.00	\$7,032.00
Level 3 - Secondary Totals		\$114,710.57	\$184,073.97	\$187,809.74	\$187,747.00	\$194,779.00	\$7,032.00

General Fund Expense Budget

Budget Year 2018

G/L Account	Account Description	2014 Actual Amount	2015 Actual Amount	2016 Actual Amount	2017 Adopted Budget	2018 City Council/Board Approval	Difference Vs FY17 Adopted Budget
Fund 30 - School General Fund							
Locations 111 - Salem High School							
Function 61 - Instruction							
Sub-Function 32 - Instr. Sup. - Media Services	Totals	\$114,710.57	\$184,073.97	\$187,809.74	\$187,747.00	\$194,779.00	\$7,032.00
Sub-Function 41 - Admin. Principals Office							
Level 3 - Secondary							
Program 110 - Regular Instruction							
30-111-61-41-3-110-71126	Compensation-Principals	97,407.96	100,419.21	106,043.04	106,043.00	108,694.00	2,651.00
30-111-61-41-3-110-71127	Compensation-Asst Principals	275,153.74	260,780.37	264,692.16	264,692.00	271,309.00	6,617.00
30-111-61-41-3-110-71150	Compensation-Clerical	140,600.24	135,836.56	133,944.96	134,117.00	137,469.00	3,352.00
30-111-61-41-3-110-71200	Compensation-OT	1,691.89	.00	1,601.94	2,500.00	2,500.00	.00
30-111-61-41-3-110-71520	Compensation-Substitutes	.00	1,865.33	1,906.56	.00	.00	.00
30-111-61-41-3-110-71522	Compensation-REWIP Retirees	.00	.00	.00	.00	10,590.00	10,590.00
30-111-61-41-3-110-72100	FICA	38,500.93	37,006.26	37,294.06	38,812.00	40,588.00	1,776.00
30-111-61-41-3-110-72210	VRS Pension Contribution	67,541.68	71,230.57	71,553.45	74,011.00	84,451.00	10,440.00
30-111-61-41-3-110-72300	Group Health and Dental Insurance	56,073.92	72,889.72	73,203.02	63,106.00	63,106.00	.00
30-111-61-41-3-110-72400	VRS Group Life Insurance	6,554.07	5,849.50	6,054.75	5,957.00	6,779.00	822.00
30-111-61-41-3-110-72700	Workers Compensation	1,256.38	.00	.00	.00	.00	.00
30-111-61-41-3-110-72750	VRS Retiree Health Care Credit	6,090.84	5,211.34	5,393.21	5,604.00	6,365.00	761.00
30-111-61-41-3-110-72800	Termination Pay for Vac/Sick Leave	4,660.00	.00	.00	.00	.00	.00
30-111-61-41-3-110-73160	Repair/Maint - School Office Equipment	647.65	.00	.00	.00	.00	.00
30-111-61-41-3-110-75201	Postage-Student Mailings	5,109.18	7,440.24	7,741.06	8,200.00	8,200.00	.00
30-111-61-41-3-110-75521	Travel-Principals	3,322.06	3,597.66	3,177.17	3,600.00	3,600.00	.00
30-111-61-41-3-110-75803	Dues-Accreditation	1,072.00	903.00	1,072.00	1,150.00	1,419.00	269.00
30-111-61-41-3-110-76005	After Prom	450.00	449.98	435.47	450.00	.00	(450.00)
30-111-61-41-3-110-76230	Commencement	5,218.72	2,143.12	7,322.08	9,322.00	9,322.00	.00
Program 110 - Regular Instruction	Totals	\$711,351.26	\$705,622.86	\$721,434.93	\$717,564.00	\$754,392.00	\$36,828.00
Level 3 - Secondary	Totals	\$711,351.26	\$705,622.86	\$721,434.93	\$717,564.00	\$754,392.00	\$36,828.00
Sub-Function 41 - Admin. Principals Office	Totals	\$711,351.26	\$705,622.86	\$721,434.93	\$717,564.00	\$754,392.00	\$36,828.00
Function 61 - Instruction	Totals	\$8,696,837.95	\$8,827,421.17	\$8,860,950.86	\$8,966,392.00	\$9,171,324.00	\$204,932.00
Function 62 - Administration, Attend. & Health							
Sub-Function 62 - Admin, Attend. & Health							
Level 9 - District Wide							
Program 222 - Health Services							
30-111-62-62-9-222-76100	Supplies - Nursing	556.00	555.33	551.08	556.00	556.00	.00
Program 222 - Health Services	Totals	\$556.00	\$555.33	\$551.08	\$556.00	\$556.00	\$0.00
Level 9 - District Wide	Totals	\$556.00	\$555.33	\$551.08	\$556.00	\$556.00	\$0.00
Sub-Function 62 - Admin, Attend. & Health	Totals	\$556.00	\$555.33	\$551.08	\$556.00	\$556.00	\$0.00
Function 62 - Administration, Attend. & Health	Totals	\$556.00	\$555.33	\$551.08	\$556.00	\$556.00	\$0.00

General Fund Expense Budget

Budget Year 2018

G/L Account	Account Description	2014 Actual Amount	2015 Actual Amount	2016 Actual Amount	2017 Adopted Budget	2018 City Council/Board Approval	Difference Vs FY17 Adopted Budget
Fund 30 - School General Fund							
Locations 111 - Salem High School							
Function 64 - Operation & Maintenance							
Sub-Function 64 - Operation & Maintenance							
Level 9 - District Wide							
Program 420 - Building Services							
30-111-64-64-9-420-71190	Compensation-Custodians	282,942.41	237,696.25	240,636.99	251,992.00	256,032.00	4,040.00
30-111-64-64-9-420-71200	Compensation-OT	2,668.40	.00	6,391.80	3,000.00	6,000.00	3,000.00
30-111-64-64-9-420-71520	Compensation-Substitutes	9,277.54	8,452.40	8,379.68	7,000.00	7,000.00	.00
30-111-64-64-9-420-72100	FICA	23,747.61	18,284.10	18,482.51	20,042.00	20,581.00	539.00
30-111-64-64-9-420-72210	VRS Pension Contribution	13,687.93	17,943.21	18,778.05	10,911.00	11,086.00	175.00
30-111-64-64-9-420-72220	VRS Hybrid Pension Contribution	.00	678.79	1,224.14	.00	.00	.00
30-111-64-64-9-420-72300	Group Health and Dental Insurance	72,831.98	76,200.18	69,969.50	90,902.00	90,902.00	.00
30-111-64-64-9-420-72400	VRS Group Life Insurance	3,807.28	2,535.93	2,722.22	3,301.00	3,359.00	58.00
30-111-64-64-9-420-72510	Hybrid Disability Insurance	.00	51.02	91.85	.00	.00	.00
30-111-64-64-9-420-72700	Workers Compensation	3,631.26	7,559.00	7,559.00	7,559.00	7,559.00	.00
30-111-64-64-9-420-72750	VRS Retiree Health Care Credit	3,526.46	1,472.40	1,582.69	1,739.00	1,767.00	28.00
30-111-64-64-9-420-72800	Termination Pay for Vac/Sick Leave	22,512.27	(.22)	117.34	.00	.00	.00
30-111-64-64-9-420-73180	Repair/Maint - Other Contracted	20,310.37	24,251.68	18,351.12	22,000.00	22,000.00	.00
30-111-64-64-9-420-74900	Building Maintenance -City	171,253.54	156,369.07	146,793.08	157,630.00	165,950.00	8,320.00
30-111-64-64-9-420-75001	Telecom/ Internet Services	7,055.87	11,101.68	15,363.48	15,000.00	11,000.00	(4,000.00)
30-111-64-64-9-420-75004	Utilities - Electric	294,207.80	293,035.65	268,915.07	305,000.00	305,000.00	.00
30-111-64-64-9-420-75005	Utilities - Natural Gas	33,794.21	29,915.40	16,814.98	27,600.00	27,600.00	.00
30-111-64-64-9-420-75009	Utilities - Water and Sewer	48,924.83	47,518.14	47,870.03	55,000.00	55,000.00	.00
30-111-64-64-9-420-76055	Machines, Equipment and Tools < \$2000	1,746.65	6,563.65	583.44	1,800.00	1,800.00	.00
30-111-64-64-9-420-76110	Supplies - Operational	22,102.20	28,653.37	25,756.07	20,000.00	20,000.00	.00
Program 420 - Building Services Totals		\$1,038,028.61	\$968,281.70	\$916,383.04	\$1,000,476.00	\$1,012,636.00	\$12,160.00
Program 430 - Grounds Services							
30-111-64-64-9-430-74910	Grounds Maintenance-City	59,614.78	43,549.75	49,803.10	45,500.00	45,500.00	.00
Program 430 - Grounds Services Totals		\$59,614.78	\$43,549.75	\$49,803.10	\$45,500.00	\$45,500.00	\$0.00
Program 460 - Security Services							
30-111-64-64-9-460-71142	Compensation-Security Guard	40,020.38	38,081.95	22,100.99	22,206.00	22,761.00	555.00
30-111-64-64-9-460-72100	FICA	3,006.05	2,839.44	1,615.32	1,699.00	1,741.00	42.00
30-111-64-64-9-460-72210	VRS Pension Contribution	1,923.99	3,014.20	3,060.21	962.00	986.00	24.00
30-111-64-64-9-460-72300	Group Health and Dental Insurance	1,176.74	7,399.68	7,296.74	.00	9,943.00	9,943.00
30-111-64-64-9-460-72400	VRS Group Life Insurance	478.04	247.33	258.99	291.00	299.00	8.00
30-111-64-64-9-460-72700	Workers Compensation	417.71	.00	.00	.00	.00	.00
30-111-64-64-9-460-72750	VRS Retiree Health Care Credit	446.30	220.38	230.74	153.00	157.00	4.00
Program 460 - Security Services Totals		\$47,469.21	\$51,802.98	\$34,562.99	\$25,311.00	\$35,887.00	\$10,576.00
Level 9 - District Wide Totals		\$1,145,112.60	\$1,063,634.43	\$1,000,749.13	\$1,071,287.00	\$1,094,023.00	\$22,736.00

General Fund Expense Budget

Budget Year 2018

G/L Account	Account Description	2014 Actual Amount	2015 Actual Amount	2016 Actual Amount	2017 Adopted Budget	2018 City Council/Board Approval	Difference Vs FY17 Adopted Budget
Fund 30 - School General Fund							
Locations 111 - Salem High School							
Function 64 - Operation & Maintenance							
Sub-Function 64 - Operation & Maintenance Totals		\$1,145,112.60	\$1,063,634.43	\$1,000,749.13	\$1,071,287.00	\$1,094,023.00	\$22,736.00
Function 64 - Operation & Maintenance Totals		\$1,145,112.60	\$1,063,634.43	\$1,000,749.13	\$1,071,287.00	\$1,094,023.00	\$22,736.00
Function 68 - Technology							
Sub-Function 10 - Classroom Instruction							
Level 9 - District Wide							
Program 800 - Technology							
30-111-68-10-9-800-71139	Compensation-ITRT	31,239.40	.00	30,440.04	30,440.00	31,672.00	1,232.00
30-111-68-10-9-800-72100	FICA	2,092.25	.00	2,284.14	2,329.00	2,423.00	94.00
30-111-68-10-9-800-72210	VRS Pension Contribution	3,046.93	.00	4,279.90	4,463.00	5,169.00	706.00
30-111-68-10-9-800-72300	Group Health and Dental Insurance	.00	.00	3,705.92	.00	4,971.00	4,971.00
30-111-68-10-9-800-72400	VRS Group Life Insurance	298.88	.00	362.26	359.00	415.00	56.00
30-111-68-10-9-800-72700	Workers Compensation	22.28	.00	.00	.00	.00	.00
30-111-68-10-9-800-72750	VRS Retiree Health Care Credit	281.19	.00	322.68	338.00	390.00	52.00
30-111-68-10-9-800-76305	ITRT	894.16	891.80	910.35	900.00	900.00	.00
30-111-68-10-9-800-76545	Technology Repair and Replace	4,199.28	4,608.86	4,494.29	4,050.00	4,050.00	.00
30-111-68-10-9-800-78050	Technology Addl VPSA Eligible	81,142.16	79,852.10	138,959.97	80,000.00	80,000.00	.00
Program 800 - Technology Totals		\$123,216.53	\$85,352.76	\$185,759.55	\$122,879.00	\$129,990.00	\$7,111.00
Level 9 - District Wide Totals		\$123,216.53	\$85,352.76	\$185,759.55	\$122,879.00	\$129,990.00	\$7,111.00
Sub-Function 10 - Classroom Instruction Totals		\$123,216.53	\$85,352.76	\$185,759.55	\$122,879.00	\$129,990.00	\$7,111.00
Function 68 - Technology Totals		\$123,216.53	\$85,352.76	\$185,759.55	\$122,879.00	\$129,990.00	\$7,111.00
Locations 111 - Salem High School Totals		\$9,965,723.08	\$9,976,963.69	\$10,048,010.62	\$10,161,114.00	\$10,395,893.00	\$234,779.00



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Andrew Lewis Middle

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General Fund Expense Budget

Budget Year 2018

G/L Account	Account Description	2014 Actual Amount	2015 Actual Amount	2016 Actual Amount	2017 Adopted Budget	2018 City Council/Board Approval	Difference Vs FY17 Adopted Budget
Fund 30 - School General Fund							
Locations 112 - Andrew Lewis Middle School							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 4 - Middle							
Program 110 - Regular Instruction							
30-112-61-10-4-110-71120	Compensation-Instructional Salaries	2,774,286.28	2,740,138.03	2,703,266.72	2,787,640.00	2,792,848.00	5,208.00
30-112-61-10-4-110-71151	Compensation-Instructional Asst	43,736.65	37,418.05	44,162.49	44,333.00	41,418.00	(2,915.00)
30-112-61-10-4-110-71159	Compensation- Accompanist	3,246.75	4,050.00	3,415.50	3,274.00	4,050.00	776.00
30-112-61-10-4-110-71182	Compensation-Band Assistants	.00	.00	1,340.92	.00	.00	.00
30-112-61-10-4-110-71520	Compensation-Substitutes	51,285.08	75,280.00	90,234.60	65,000.00	65,000.00	.00
30-112-61-10-4-110-71522	Compensation-REWIP Retirees	108,435.90	127,877.89	101,854.65	68,990.00	107,602.00	38,612.00
30-112-61-10-4-110-71620	Compensation-Extracurricular Supplements	136,655.35	133,604.54	137,181.20	149,783.00	154,839.00	5,056.00
30-112-61-10-4-110-71650	Compensation-NBC Teacher Bonus	22,499.96	9,999.84	19,999.84	.00	.00	.00
30-112-61-10-4-110-72100	FICA	240,980.49	229,564.54	225,814.43	238,598.00	242,180.00	3,582.00
30-112-61-10-4-110-72210	VRS Pension Contribution	349,575.96	389,732.17	364,801.29	415,167.00	462,552.00	47,385.00
30-112-61-10-4-110-72220	VRS Hybrid Pension Contribution	.00	2,609.48	15,113.59	.00	.00	.00
30-112-61-10-4-110-72300	Group Health and Dental Insurance	397,404.03	374,878.20	325,799.68	383,029.00	353,058.00	(29,971.00)
30-112-61-10-4-110-72400	VRS Group Life Insurance	34,450.82	32,252.54	32,099.76	33,417.00	37,129.00	3,712.00
30-112-61-10-4-110-72510	Hybrid Disability Insurance	.00	48.60	320.64	.00	.00	.00
30-112-61-10-4-110-72700	Workers Compensation	5,826.43	.00	.00	.00	.00	.00
30-112-61-10-4-110-72750	VRS Retiree Health Care Credit	32,383.48	28,650.49	28,645.32	31,435.00	34,861.00	3,426.00
30-112-61-10-4-110-72800	Termination Pay for Vac/Sick Leave	18,488.00	8,680.00	6,500.00	.00	.00	.00
30-112-61-10-4-110-73126	Repair & Maint - Athletic Equipment	2,639.53	3,039.98	2,234.06	3,042.00	3,042.00	.00
30-112-61-10-4-110-73135	Repair/Maint - Band Instruments	2,500.00	2,500.00	3,000.00	3,000.00	3,000.00	.00
30-112-61-10-4-110-73140	Repair/Maint - Business Ed	191.54	376.43	234.85	240.00	240.00	.00
30-112-61-10-4-110-73145	Repair/Maint - Family and Consumer Science	240.86	1,276.52	309.79	324.00	380.00	56.00
30-112-61-10-4-110-73148	Repair & Maint - Foreign Language Dept	.00	234.00	314.69	328.00	328.00	.00
30-112-61-10-4-110-73150	Repair/Maint - Math	3,239.50	2,780.18	3,280.52	3,284.00	3,284.00	.00
30-112-61-10-4-110-73154	Repair & Maint - PE Equipment	256.61	226.79	279.91	280.00	280.00	.00
30-112-61-10-4-110-73155	Repair/Maint - Piano	670.00	569.20	780.07	280.00	280.00	.00
30-112-61-10-4-110-73165	Repair/Maint - Science	1,327.18	1,157.55	2,333.75	2,383.00	2,383.00	.00
30-112-61-10-4-110-73175	Repair/Maint- Computer	131.76	544.46	.00	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	229.29	4,553.50	3,461.80	3,394.00	3,394.00	.00
30-112-61-10-4-110-76015	Allotment	34,953.79	36,587.53	33,521.71	39,388.00	40,040.00	652.00
30-112-61-10-4-110-76030	Athletics/Athletic Equipment <\$2,000	7,427.95	7,077.84	7,973.72	7,200.00	7,200.00	.00
30-112-61-10-4-110-76045	Furniture and Equip < \$2000	900.00	3,969.00	.00	600.00	600.00	.00
30-112-61-10-4-110-76075	Registration Guide	280.51	94.15	300.00	300.00	300.00	.00

General Fund Expense Budget

Budget Year 2018

G/L Account	Account Description	2014 Actual Amount	2015 Actual Amount	2016 Actual Amount	2017 Adopted Budget	2018 City Council/Board Approval	Difference Vs FY17 Adopted Budget
Fund 30 - School General Fund							
Locations 112 - Andrew Lewis Middle School							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 4 - Middle							
Program 110 - Regular Instruction							
30-112-61-10-4-110-76085	School Improvement	.00	.00	.00	100.00	100.00	.00
30-112-61-10-4-110-76090	Student Recognition	2,667.07	965.80	1,232.30	1,619.00	1,619.00	.00
30-112-61-10-4-110-76135	Art Supplies and Equipment <\$2,000	1,844.82	1,982.40	1,840.37	1,890.00	1,890.00	.00
30-112-61-10-4-110-76170	Band	405.86	1,807.73	1,617.47	1,600.00	1,600.00	.00
30-112-61-10-4-110-76185	Business Education	768.78	1,310.43	1,241.89	1,261.00	1,261.00	.00
30-112-61-10-4-110-76210	Character Education	.00	27.03	.00	.00	.00	.00
30-112-61-10-4-110-76215	Choir	1,799.55	1,661.94	1,940.00	1,940.00	1,940.00	.00
30-112-61-10-4-110-76235	Drama	256.42	381.75	181.75	360.00	360.00	.00
30-112-61-10-4-110-76260	Family and Consumer Science	2,451.34	1,889.97	1,817.80	2,150.00	2,150.00	.00
30-112-61-10-4-110-76270	Foreign Language	.00	182.00	166.80	187.00	189.00	2.00
30-112-61-10-4-110-76290	Health	538.78	490.00	458.56	486.00	486.00	.00
30-112-61-10-4-110-76300	Intro to Computers	950.67	576.41	867.40	839.00	839.00	.00
30-112-61-10-4-110-76320	Language Arts	2,754.78	2,574.82	2,444.60	2,442.00	2,442.00	.00
30-112-61-10-4-110-76345	Mathematics	1,248.00	1,561.68	1,248.00	1,248.00	1,248.00	.00
30-112-61-10-4-110-76360	Physical Education	551.92	635.48	529.98	559.00	559.00	.00
30-112-61-10-4-110-76380	Science	1,638.66	2,232.13	1,980.35	2,000.00	2,000.00	.00
30-112-61-10-4-110-76385	Social Studies	694.80	563.68	381.45	1,000.00	1,000.00	.00
30-112-61-10-4-110-76440	Technology Education	2,851.59	2,117.26	2,048.80	2,500.00	2,500.00	.00
30-112-61-10-4-110-76515	Software-Instructional	9,554.70	8,861.61	8,758.69	8,879.00	8,823.00	(56.00)
30-112-61-10-4-110-76530	Computer Supplies	2,063.56	1,964.01	1,699.90	2,000.00	2,000.00	.00
Program 110 - Regular Instruction Totals		\$4,307,285.00	\$4,291,557.63	\$4,189,031.61	\$4,318,419.00	\$4,393,944.00	\$75,525.00
Program 120 - Special Education							
30-112-61-10-4-120-71120	Compensation-Instructional Salaries	370,739.03	307,497.83	309,430.84	304,666.00	313,822.00	9,156.00
30-112-61-10-4-120-71151	Compensation-Instructional Asst	47,630.66	50,813.77	48,841.24	48,023.00	49,292.00	1,269.00
30-112-61-10-4-120-71520	Compensation-Substitutes	.00	125.04	.00	.00	.00	.00
30-112-61-10-4-120-71522	Compensation-REWIP Retirees	.00	.00	.00	.00	10,363.00	10,363.00
30-112-61-10-4-120-72100	FICA	32,133.23	26,659.49	26,067.40	26,981.00	28,571.00	1,590.00
30-112-61-10-4-120-72210	VRS Pension Contribution	45,898.21	50,581.61	47,886.86	51,704.00	59,260.00	7,556.00
30-112-61-10-4-120-72220	VRS Hybrid Pension Contribution	.00	.00	1,718.94	.00	.00	.00
30-112-61-10-4-120-72300	Group Health and Dental Insurance	61,663.52	50,984.29	45,702.71	65,656.00	60,656.00	(5,000.00)
30-112-61-10-4-120-72400	VRS Group Life Insurance	4,544.55	4,144.21	4,198.51	4,162.00	4,757.00	595.00
30-112-61-10-4-120-72510	Hybrid Disability Insurance	.00	.00	25.69	.00	.00	.00
30-112-61-10-4-120-72700	Workers Compensation	845.77	.00	.00	.00	.00	.00

General Fund Expense Budget

Budget Year 2018

G/L Account	Account Description	2014 Actual Amount	2015 Actual Amount	2016 Actual Amount	2017 Adopted Budget	2018 City Council/Board Approval	Difference Vs FY17 Adopted Budget
Fund 30 - School General Fund							
Locations 112 - Andrew Lewis Middle School							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 4 - Middle							
Program 120 - Special Education							
30-112-61-10-4-120-72750	VRS Retiree Health Care Credit	4,461.65	3,608.41	3,739.93	3,915.00	4,466.00	551.00
30-112-61-10-4-120-76390	Sp Ed LD	849.56	283.79	505.47	1,060.00	1,060.00	.00
30-112-61-10-4-120-76405	Sp Ed EMH	265.00	147.88	230.62	265.00	265.00	.00
30-112-61-10-4-120-76410	Sp Ed ID	.00	.00	.00	.00	150.00	150.00
30-112-61-10-4-120-76415	Sp Ed BD	520.18	619.80	1,059.14	530.00	530.00	.00
Program 120 - Special Education Totals		\$569,551.36	\$495,466.12	\$489,407.35	\$506,962.00	\$533,192.00	\$26,230.00
Program 130 - Vocational							
30-112-61-10-4-130-71120	Compensation-Instructional Salaries	213,472.12	219,502.51	221,621.83	220,288.00	210,666.00	(9,622.00)
30-112-61-10-4-130-72100	FICA	16,070.57	16,174.78	15,782.17	16,852.00	16,116.00	(736.00)
30-112-61-10-4-130-72210	VRS Pension Contribution	23,509.13	31,445.78	30,972.60	32,294.00	34,381.00	2,087.00
30-112-61-10-4-130-72300	Group Health and Dental Insurance	30,755.12	34,786.76	32,568.73	32,828.00	32,828.00	.00
30-112-61-10-4-130-72400	VRS Group Life Insurance	2,320.01	2,580.77	2,621.48	2,599.00	2,760.00	161.00
30-112-61-10-4-130-72700	Workers Compensation	380.73	.00	.00	.00	.00	.00
30-112-61-10-4-130-72750	VRS Retiree Health Care Credit	2,179.37	2,298.79	2,335.05	2,445.00	2,591.00	146.00
30-112-61-10-4-130-72800	Termination Pay for Vac/Sick Leave	.00	.00	5,980.00	.00	.00	.00
Program 130 - Vocational Totals		\$288,687.05	\$306,789.39	\$311,881.86	\$307,306.00	\$299,342.00	(\$7,964.00)
Level 4 - Middle Totals		\$5,165,523.41	\$5,093,813.14	\$4,990,320.82	\$5,132,687.00	\$5,226,478.00	\$93,791.00
Sub-Function 10 - Classroom Instruction Totals		\$5,165,523.41	\$5,093,813.14	\$4,990,320.82	\$5,132,687.00	\$5,226,478.00	\$93,791.00
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	192,751.80	185,133.48	185,903.00	191,003.00	5,100.00
30-112-61-21-4-110-71150	Compensation-Clerical	34,065.00	35,565.94	35,694.10	35,405.00	36,290.00	885.00
30-112-61-21-4-110-71200	Compensation-OT	.00	.00	344.71	.00	.00	.00
30-112-61-21-4-110-72100	FICA	16,525.90	18,394.81	15,587.31	16,930.00	17,388.00	458.00
30-112-61-21-4-110-72210	VRS Pension Contribution	27,410.09	37,583.42	31,113.25	32,444.00	37,094.00	4,650.00
30-112-61-21-4-110-72300	Group Health and Dental Insurance	28,050.12	39,062.75	44,214.30	32,828.00	32,828.00	.00
30-112-61-21-4-110-72400	VRS Group Life Insurance	2,675.97	3,084.44	2,633.32	2,611.00	2,978.00	367.00
30-112-61-21-4-110-72700	Workers Compensation	477.25	.00	.00	.00	.00	.00
30-112-61-21-4-110-72750	VRS Retiree Health Care Credit	2,495.86	2,747.49	2,345.59	2,457.00	2,796.00	339.00
30-112-61-21-4-110-76195	Career Education	241.44	70.90	456.50	465.00	465.00	.00

General Fund Expense Budget

Budget Year 2018

G/L Account	Account Description	2014 Actual Amount	2015 Actual Amount	2016 Actual Amount	2017 Adopted Budget	2018 City Council/Board Approval	Difference Vs FY17 Adopted Budget
Fund 30 - School General Fund							
Locations 112 - Andrew Lewis Middle School							
Function 61 - Instruction							
Sub-Function 21 - Student Guidance							
Level 4 - Middle							
Program 110 - Regular Instruction							
30-112-61-21-4-110-76285	Guidance	363.13	466.02	378.46	406.00	406.00	.00
Program 110 - Regular Instruction Totals		\$300,903.72	\$329,727.57	\$317,901.02	\$309,449.00	\$321,248.00	\$11,799.00
Level 4 - Middle Totals		\$300,903.72	\$329,727.57	\$317,901.02	\$309,449.00	\$321,248.00	\$11,799.00
Sub-Function 21 - Student Guidance Totals		\$300,903.72	\$329,727.57	\$317,901.02	\$309,449.00	\$321,248.00	\$11,799.00
Sub-Function 32 - Instr. Sup. - Media Services							
Level 4 - Middle							
Program 110 - Regular Instruction							
30-112-61-32-4-110-71122	Compensation-Librarians	45,060.00	45,929.03	46,327.30	44,994.00	47,526.00	2,532.00
30-112-61-32-4-110-71152	Compensation - Media Clerk	18,521.04	19,033.41	19,293.84	19,268.00	19,750.00	482.00
30-112-61-32-4-110-72100	FICA	4,870.30	4,851.70	4,776.61	4,916.00	5,147.00	231.00
30-112-61-32-4-110-72210	VRS Pension Contribution	6,968.01	9,160.99	9,035.28	9,421.00	10,979.00	1,558.00
30-112-61-32-4-110-72300	Group Health and Dental Insurance	15,211.11	14,799.36	14,091.22	16,414.00	16,414.00	.00
30-112-61-32-4-110-72400	VRS Group Life Insurance	687.56	751.92	764.76	758.00	881.00	123.00
30-112-61-32-4-110-72700	Workers Compensation	114.12	.00	.00	.00	.00	.00
30-112-61-32-4-110-72750	VRS Retiree Health Care Credit	645.92	669.69	681.12	713.00	827.00	114.00
30-112-61-32-4-110-73130	Repair/Maint - Audio/Visual	3,087.15	3,719.81	3,548.00	3,548.00	3,548.00	.00
30-112-61-32-4-110-76155	Audio Visual Media	2,030.96	2,575.75	2,803.45	2,872.00	2,872.00	.00
30-112-61-32-4-110-76325	Library Books and Supplies	3,386.83	2,975.98	3,400.00	3,400.00	3,400.00	.00
30-112-61-32-4-110-76330	Library Reference Materials	2,545.10	3,407.65	2,643.30	2,597.00	2,597.00	.00
30-112-61-32-4-110-76355	Periodicals	1,523.10	1,804.87	2,056.57	2,065.00	2,065.00	.00
Program 110 - Regular Instruction Totals		\$104,651.20	\$109,680.16	\$109,421.45	\$110,966.00	\$116,006.00	\$5,040.00
Level 4 - Middle Totals		\$104,651.20	\$109,680.16	\$109,421.45	\$110,966.00	\$116,006.00	\$5,040.00
Sub-Function 32 - Instr. Sup. - Media Services Totals		\$104,651.20	\$109,680.16	\$109,421.45	\$110,966.00	\$116,006.00	\$5,040.00
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	97,550.04	99,013.08	99,013.00	101,488.00	2,475.00
30-112-61-41-4-110-71127	Compensation-Asst Principals	135,562.92	138,455.52	133,153.73	141,937.00	141,886.00	(51.00)
30-112-61-41-4-110-71150	Compensation-Clerical	63,321.51	63,769.85	61,812.36	60,952.00	62,616.00	1,664.00
30-112-61-41-4-110-71200	Compensation-OT	223.38	.00	308.52	1,000.00	1,000.00	.00
30-112-61-41-4-110-71520	Compensation-Substitutes	.00	200.64	12,959.84	.00	.00	.00
30-112-61-41-4-110-71522	Compensation-REWIP Retirees	.00	670.29	.00	.00	.00	.00

General Fund Expense Budget

Budget Year 2018

G/L Account	Account Description	2014 Actual Amount	2015 Actual Amount	2016 Actual Amount	2017 Adopted Budget	2018 City Council/Board Approval	Difference Vs FY17 Adopted Budget
Fund 30 - School General Fund							
Locations 112 - Andrew Lewis Middle School							
Function 61 - Instruction							
Sub-Function 41 - Admin. Principals Office							
Level 4 - Middle							
Program 110 - Regular Instruction							
30-112-61-41-4-110-72100	FICA	21,841.42	21,892.74	22,546.25	23,172.00	23,485.00	313.00
30-112-61-41-4-110-72210	VRS Pension Contribution	39,364.62	43,202.10	42,817.73	44,259.00	49,938.00	5,679.00
30-112-61-41-4-110-72300	Group Health and Dental Insurance	33,786.07	25,787.06	24,059.40	41,035.00	36,035.00	(5,000.00)
30-112-61-41-4-110-72400	VRS Group Life Insurance	3,814.01	3,545.52	3,622.98	3,562.00	4,008.00	446.00
30-112-61-41-4-110-72700	Workers Compensation	717.76	.00	.00	.00	.00	.00
30-112-61-41-4-110-72750	VRS Retiree Health Care Credit	3,541.51	3,158.16	3,227.29	3,351.00	3,764.00	413.00
30-112-61-41-4-110-73160	Repair/Maint - School Office Equipment	7,484.95	6,935.54	7,954.64	5,000.00	5,000.00	.00
30-112-61-41-4-110-75200	Postage	650.00	650.00	750.00	750.00	750.00	.00
30-112-61-41-4-110-75521	Travel-Principals	1,016.00	680.63	728.22	914.00	1,000.00	86.00
30-112-61-41-4-110-75803	Dues-Accreditation	1,072.00	1,532.00	1,093.03	1,000.00	1,000.00	.00
Program 110 - Regular Instruction Totals		\$407,025.15	\$408,030.09	\$414,047.07	\$425,945.00	\$431,970.00	\$6,025.00
Level 4 - Middle Totals		\$407,025.15	\$408,030.09	\$414,047.07	\$425,945.00	\$431,970.00	\$6,025.00
Sub-Function 41 - Admin. Principals Office Totals		\$407,025.15	\$408,030.09	\$414,047.07	\$425,945.00	\$431,970.00	\$6,025.00
Function 61 - Instruction Totals		\$5,978,103.48	\$5,941,250.96	\$5,831,690.36	\$5,979,047.00	\$6,095,702.00	\$116,655.00
Function 62 - Administration, Attend. & Health							
Sub-Function 62 - Admin, Attend. & Health							
Level 9 - District Wide							
Program 222 - Health Services							
30-112-62-62-9-222-76100	Supplies - Nursing	578.09	527.82	627.80	630.00	630.00	.00
Program 222 - Health Services Totals		\$578.09	\$527.82	\$627.80	\$630.00	\$630.00	\$0.00
Level 9 - District Wide Totals		\$578.09	\$527.82	\$627.80	\$630.00	\$630.00	\$0.00
Sub-Function 62 - Admin, Attend. & Health Totals		\$578.09	\$527.82	\$627.80	\$630.00	\$630.00	\$0.00
Function 62 - Administration, Attend. & Health Totals		\$578.09	\$527.82	\$627.80	\$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	204,924.66	219,206.03	237,946.59	247,835.00	254,118.00	6,283.00
30-112-64-64-9-420-71200	Compensation-OT	9,839.53	.00	6,877.24	10,000.00	9,000.00	(1,000.00)
30-112-64-64-9-420-71520	Compensation-Substitutes	6,918.16	12,117.60	5,013.09	5,000.00	5,000.00	.00
30-112-64-64-9-420-72100	FICA	16,517.97	17,135.13	17,609.34	20,107.00	20,511.00	404.00
30-112-64-64-9-420-72210	VRS Pension Contribution	10,084.26	18,131.45	14,833.58	10,731.00	11,003.00	272.00

General Fund Expense Budget

Budget Year 2018

G/L Account	Account Description	2014 Actual Amount	2015 Actual Amount	2016 Actual Amount	2017 Adopted Budget	2018 City Council/Board Approval	Difference Vs FY17 Adopted Budget
Fund 30 - School General Fund							
Locations 112 - Andrew Lewis Middle School							
Function 64 - Operation & Maintenance							
Sub-Function 64 - Operation & Maintenance							
Level 9 - District Wide							
Program 420 - Building Services							
30-112-64-64-9-420-72220	VRS Hybrid Pension Contribution	167.28	509.09	5,415.78	.00	.00	.00
30-112-64-64-9-420-72300	Group Health and Dental Insurance	48,732.88	73,031.13	73,067.16	58,505.00	58,505.00	.00
30-112-64-64-9-420-72400	VRS Group Life Insurance	2,790.76	2,467.52	2,721.25	3,247.00	3,334.00	87.00
30-112-64-64-9-420-72510	Hybrid Disability Insurance	12.48	38.08	398.34	.00	.00	.00
30-112-64-64-9-420-72600	Unemployment Compensation	.00	.00	289.78	.00	.00	.00
30-112-64-64-9-420-72700	Workers Compensation	2,892.73	4,484.00	4,484.00	4,484.00	4,484.00	.00
30-112-64-64-9-420-72750	VRS Retiree Health Care Credit	2,586.10	1,459.01	1,599.96	1,710.00	1,753.00	43.00
30-112-64-64-9-420-72800	Termination Pay for Vac/Sick Leave	186.12	262.22	341.94	.00	.00	.00
30-112-64-64-9-420-73180	Repair/Maint - Other Contracted	15,390.36	13,105.77	17,785.41	20,000.00	20,000.00	.00
30-112-64-64-9-420-74900	Building Maintenance -City	77,826.92	65,770.43	80,532.78	67,000.00	75,320.00	8,320.00
30-112-64-64-9-420-74901	Alt. Ed. Building Maintenance - City	5,233.64	2,309.39	2,492.02	2,500.00	2,500.00	.00
30-112-64-64-9-420-75001	Telecom/ Internet Services	4,134.75	8,111.38	11,782.68	11,500.00	10,000.00	(1,500.00)
30-112-64-64-9-420-75004	Utilities - Electric	181,966.29	177,872.24	175,086.44	190,000.00	190,000.00	.00
30-112-64-64-9-420-75005	Utilities - Natural Gas	32,315.10	23,867.67	15,786.81	29,780.00	29,780.00	.00
30-112-64-64-9-420-75009	Utilities - Water and Sewer	24,435.98	26,828.69	29,663.67	31,500.00	31,500.00	.00
30-112-64-64-9-420-76055	Machines, Equipment and Tools < \$2000	732.13	262.50	.00	1,400.00	1,400.00	.00
30-112-64-64-9-420-76110	Supplies - Operational	17,502.23	21,701.29	18,874.41	17,000.00	17,000.00	.00
Program 420 - Building Services Totals		\$665,190.33	\$688,670.62	\$722,602.27	\$732,299.00	\$745,208.00	\$12,909.00
Program 430 - Grounds Services							
30-112-64-64-9-430-74910	Grounds Maintenance-City	10,194.91	8,222.58	6,549.78	8,000.00	8,000.00	.00
Program 430 - Grounds Services Totals		\$10,194.91	\$8,222.58	\$6,549.78	\$8,000.00	\$8,000.00	\$0.00
Level 9 - District Wide Totals		\$675,385.24	\$696,893.20	\$729,152.05	\$740,299.00	\$753,208.00	\$12,909.00
Sub-Function 64 - Operation & Maintenance Totals		\$675,385.24	\$696,893.20	\$729,152.05	\$740,299.00	\$753,208.00	\$12,909.00
Function 64 - Operation & Maintenance Totals		\$675,385.24	\$696,893.20	\$729,152.05	\$740,299.00	\$753,208.00	\$12,909.00
Function 68 - Technology							
Sub-Function 10 - Classroom Instruction							
Level 9 - District Wide							
Program 800 - Technology							
30-112-68-10-9-800-71139	Compensation-ITRT	37,365.06	44,985.11	30,440.04	30,440.00	31,672.00	1,232.00
30-112-68-10-9-800-72100	FICA	2,548.45	3,494.46	2,284.09	2,329.00	2,423.00	94.00
30-112-68-10-9-800-72210	VRS Pension Contribution	3,831.27	7,050.05	4,279.82	4,463.00	5,169.00	706.00
30-112-68-10-9-800-72300	Group Health and Dental Insurance	1,406.78	7,177.58	3,705.84	.00	4,971.00	4,971.00

General Fund Expense Budget

Budget Year 2018

G/L Account	Account Description	2014 Actual Amount	2015 Actual Amount	2016 Actual Amount	2017 Adopted Budget	2018 City Council/Board Approval	Difference Vs FY17 Adopted Budget
Fund 30 - School General Fund							
Locations 112 - Andrew Lewis Middle School							
Function 68 - Technology							
Sub-Function 10 - Classroom Instruction							
Level 9 - District Wide							
Program 800 - Technology							
30-112-68-10-9-800-72400	VRS Group Life Insurance	380.33	578.62	362.18	359.00	415.00	56.00
30-112-68-10-9-800-72700	Workers Compensation	19.66	.00	.00	.00	.00	.00
30-112-68-10-9-800-72750	VRS Retiree Health Care Credit	356.88	515.35	322.68	338.00	390.00	52.00
30-112-68-10-9-800-76305	ITRT	1,443.19	1,478.51	1,442.95	1,445.00	1,445.00	.00
30-112-68-10-9-800-76545	Technology Repair and Replace	2,138.34	1,824.82	6,049.65	2,106.00	2,106.00	.00
30-112-68-10-9-800-78050	Technology Addl VPSA Eligible	61,498.40	63,342.65	19,338.29	63,000.00	63,000.00	.00
Program 800 - Technology Totals		\$110,988.36	\$130,447.15	\$68,225.54	\$104,480.00	\$111,591.00	\$7,111.00
Level 9 - District Wide Totals		\$110,988.36	\$130,447.15	\$68,225.54	\$104,480.00	\$111,591.00	\$7,111.00
Sub-Function 10 - Classroom Instruction Totals		\$110,988.36	\$130,447.15	\$68,225.54	\$104,480.00	\$111,591.00	\$7,111.00
Function 68 - Technology Totals		\$110,988.36	\$130,447.15	\$68,225.54	\$104,480.00	\$111,591.00	\$7,111.00
Locations 112 - Andrew Lewis Middle School Totals		\$6,765,055.17	\$6,769,119.13	\$6,629,695.75	\$6,824,456.00	\$6,961,131.00	\$136,675.00



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G. W. Carver Elementary

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General Fund Expense Budget

Budget Year 2018

G/L Account	Account Description	2014 Actual Amount	2015 Actual Amount	2016 Actual Amount	2017 Adopted Budget	2018 City Council/Board Approval	Difference Vs FY17 Adopted Budget
Fund 30 - School General Fund							
Locations 113 - Carver Elementary							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 2 - Elementary							
Program 110 - Regular Instruction							
30-113-61-10-2-110-71120	Compensation-Instructional Salaries	1,546,323.49	1,590,742.93	1,510,323.72	1,539,070.00	1,549,737.00	10,667.00
30-113-61-10-2-110-71151	Compensation-Instructional Asst	115,611.53	105,683.25	113,077.21	112,345.00	116,030.00	3,685.00
30-113-61-10-2-110-71200	Compensation-OT	1,970.86	.00	.00	1,000.00	1,000.00	.00
30-113-61-10-2-110-71520	Compensation-Substitutes	36,057.96	49,870.00	50,187.30	35,000.00	35,000.00	.00
30-113-61-10-2-110-71522	Compensation-REWIP Retirees	118,547.39	51,191.63	95,246.43	38,849.00	44,967.00	6,118.00
30-113-61-10-2-110-71650	Compensation-NBC Teacher Bonus	12,439.74	7,499.88	14,999.88	.00	.00	.00
30-113-61-10-2-110-72100	FICA	141,486.49	131,847.56	128,207.33	132,059.00	133,625.00	1,566.00
30-113-61-10-2-110-72210	VRS Pension Contribution	206,083.12	242,469.67	219,430.86	242,097.00	271,853.00	29,756.00
30-113-61-10-2-110-72220	VRS Hybrid Pension Contribution	.00	.00	9,327.06	.00	.00	.00
30-113-61-10-2-110-72300	Group Health and Dental Insurance	268,039.07	238,534.44	205,605.37	258,622.00	231,136.00	(27,486.00)
30-113-61-10-2-110-72400	VRS Group Life Insurance	20,320.99	19,899.47	19,356.57	19,487.00	21,822.00	2,335.00
30-113-61-10-2-110-72510	Hybrid Disability Insurance	.00	21.40	179.13	.00	.00	.00
30-113-61-10-2-110-72700	Workers Compensation	3,357.55	.00	.00	.00	.00	.00
30-113-61-10-2-110-72750	VRS Retiree Health Care Credit	19,079.78	17,725.72	17,242.33	18,331.00	20,489.00	2,158.00
30-113-61-10-2-110-72800	Termination Pay for Vac/Sick Leave	27,451.70	13,480.00	6,080.00	.00	.00	.00
30-113-61-10-2-110-73153	Repair & Maint - Music Dept	.00	.00	.00	200.00	200.00	.00
30-113-61-10-2-110-76010	Agenda Books	1,017.50	1,012.50	980.00	800.00	1,000.00	200.00
30-113-61-10-2-110-76015	Allotment	14,839.32	13,460.13	16,759.52	19,252.00	19,944.00	692.00
30-113-61-10-2-110-76045	Furniture and Equip < \$2000	919.25	634.00	1,614.86	785.00	785.00	.00
30-113-61-10-2-110-76085	School Improvement	.00	.00	100.00	100.00	100.00	.00
30-113-61-10-2-110-76115	Supplies - Training	274.33	55.98	.00	.00	.00	.00
30-113-61-10-2-110-76135	Art Supplies and Equipment <\$2,000	462.75	497.32	.00	647.00	700.00	53.00
30-113-61-10-2-110-76350	Music	107.00	106.93	119.70	107.00	100.00	(7.00)
30-113-61-10-2-110-76360	Physical Education	205.00	205.00	186.12	200.00	200.00	.00
30-113-61-10-2-110-76365	Reading	218.80	.00	269.07	329.00	150.00	(179.00)
30-113-61-10-2-110-76485	Supplies - Kindergarten	439.32	490.00	486.00	642.00	527.00	(115.00)
30-113-61-10-2-110-76490	Supplies - First Grade	381.35	502.49	1,041.87	630.00	525.00	(105.00)
30-113-61-10-2-110-76495	Supplies - Second Grade	287.15	493.00	719.94	570.00	622.00	52.00
30-113-61-10-2-110-76500	Supplies - Third Grade	530.00	356.11	220.00	350.00	300.00	(50.00)
30-113-61-10-2-110-76505	Supplies - Fourth Grade	341.35	441.00	290.76	231.00	351.00	120.00
30-113-61-10-2-110-76510	Supplies - Fifth Grade	379.36	240.16	480.52	642.00	300.00	(342.00)
Program 110 - Regular Instruction Totals		\$2,537,172.15	\$2,487,460.57	\$2,412,531.55	\$2,422,345.00	\$2,451,463.00	\$29,118.00
Program 120 - Special Education							
30-113-61-10-2-120-71120	Compensation-Instructional Salaries	220,483.47	157,121.48	176,539.08	176,539.00	168,950.00	(7,589.00)

General Fund Expense Budget

Budget Year 2018

G/L Account	Account Description	2014 Actual Amount	2015 Actual Amount	2016 Actual Amount	2017 Adopted Budget	2018 City Council/Board Approval	Difference Vs FY17 Adopted Budget
Fund 30 - School General Fund							
Locations 113 - Carver Elementary							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 2 - Elementary							
Program 120 - Special Education							
30-113-61-10-2-120-71151	Compensation-Instructional Asst	25,875.76	25,926.62	26,510.78	26,397.00	28,977.00	2,580.00
30-113-61-10-2-120-71520	Compensation-Substitutes	.00	.00	1,856.79	.00	.00	.00
30-113-61-10-2-120-72100	FICA	18,535.57	12,367.27	13,866.04	15,525.00	15,414.00	(111.00)
30-113-61-10-2-120-72210	VRS Pension Contribution	27,275.84	24,472.24	24,821.40	29,750.00	32,302.00	2,552.00
30-113-61-10-2-120-72220	VRS Hybrid Pension Contribution	.00	3,281.52	3,711.48	.00	.00	.00
30-113-61-10-2-120-72300	Group Health and Dental Insurance	26,152.37	41,749.17	33,601.35	24,509.00	24,509.00	.00
30-113-61-10-2-120-72400	VRS Group Life Insurance	2,689.90	2,326.44	2,414.96	2,395.00	2,593.00	198.00
30-113-61-10-2-120-72510	Hybrid Disability Insurance	.00	40.41	84.92	.00	.00	.00
30-113-61-10-2-120-72700	Workers Compensation	371.81	.00	.00	.00	.00	.00
30-113-61-10-2-120-72750	VRS Retiree Health Care Credit	2,526.12	2,028.88	2,151.22	2,253.00	2,435.00	182.00
30-113-61-10-2-120-76390	Sp Ed LD	.00	79.20	237.60	400.00	500.00	100.00
30-113-61-10-2-120-76415	Sp Ed BD	106.78	95.95	312.49	125.00	211.00	86.00
Program 120 - Special Education Totals		\$324,017.62	\$269,489.18	\$286,108.11	\$277,893.00	\$275,891.00	(\$2,002.00)
Level 2 - Elementary Totals		\$2,861,189.77	\$2,756,949.75	\$2,698,639.66	\$2,700,238.00	\$2,727,354.00	\$27,116.00
Sub-Function 10 - Classroom Instruction Totals		\$2,861,189.77	\$2,756,949.75	\$2,698,639.66	\$2,700,238.00	\$2,727,354.00	\$27,116.00
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	53,336.07	54,135.04	54,035.00	54,035.00	.00
30-113-61-21-2-110-72100	FICA	3,981.68	3,820.26	3,831.16	4,134.00	4,134.00	.00
30-113-61-21-2-110-72210	VRS Pension Contribution	5,766.14	7,704.06	7,597.32	7,922.00	7,922.00	.00
30-113-61-21-2-110-72300	Group Health and Dental Insurance	7,643.14	8,836.72	8,762.34	8,170.00	8,170.00	.00
30-113-61-21-2-110-72400	VRS Group Life Insurance	569.01	632.26	642.96	638.00	732.00	94.00
30-113-61-21-2-110-72700	Workers Compensation	93.40	.00	.00	.00	.00	.00
30-113-61-21-2-110-72750	VRS Retiree Health Care Credit	534.46	563.19	572.76	600.00	687.00	87.00
30-113-61-21-2-110-76285	Guidance	226.91	118.39	438.81	315.00	300.00	(15.00)
Program 110 - Regular Instruction Totals		\$71,106.70	\$75,010.95	\$75,980.39	\$75,814.00	\$75,980.00	\$166.00
Level 2 - Elementary Totals		\$71,106.70	\$75,010.95	\$75,980.39	\$75,814.00	\$75,980.00	\$166.00
Sub-Function 21 - Student Guidance Totals		\$71,106.70	\$75,010.95	\$75,980.39	\$75,814.00	\$75,980.00	\$166.00

General Fund Expense Budget

Budget Year 2018

G/L Account	Account Description	2014 Actual Amount	2015 Actual Amount	2016 Actual Amount	2017 Adopted Budget	2018 City Council/Board Approval	Difference Vs FY17 Adopted Budget
Fund 30 - School General Fund							
Locations 113 - Carver Elementary							
Function 61 - Instruction							
Sub-Function 32 - Instr. Sup. - Media Services							
Level 2 - Elementary							
Program 110 - Regular Instruction							
30-113-61-32-2-110-71122	Compensation-Librarians	50,416.70	38,933.40	48,197.33	47,421.00	48,547.00	1,126.00
30-113-61-32-2-110-72100	FICA	3,863.95	2,477.83	2,762.60	3,628.00	3,714.00	86.00
30-113-61-32-2-110-72210	VRS Pension Contribution	5,548.63	6,204.86	6,667.44	6,952.00	7,923.00	971.00
30-113-61-32-2-110-72300	Group Health and Dental Insurance	9,175.34	8,957.23	9,916.67	8,170.00	8,170.00	.00
30-113-61-32-2-110-72400	VRS Group Life Insurance	547.63	509.25	564.36	560.00	636.00	76.00
30-113-61-32-2-110-72700	Workers Compensation	90.78	.00	.00	.00	.00	.00
30-113-61-32-2-110-72750	VRS Retiree Health Care Credit	514.45	453.57	502.68	526.00	597.00	71.00
30-113-61-32-2-110-73130	Repair/Maint - Audio/Visual	2,785.00	.00	926.57	2,800.00	2,800.00	.00
30-113-61-32-2-110-76155	Audio Visual Media	2,383.87	293.68	1,215.00	1,215.00	1,215.00	.00
30-113-61-32-2-110-76325	Library Books and Supplies	3,119.00	3,093.17	3,177.64	3,192.00	3,192.00	.00
30-113-61-32-2-110-76330	Library Reference Materials	1,005.52	890.52	1,050.00	871.00	900.00	29.00
30-113-61-32-2-110-76355	Periodicals	321.47	590.97	482.06	486.00	480.00	(6.00)
Program 110 - Regular Instruction Totals		\$79,772.34	\$62,404.48	\$75,462.35	\$75,821.00	\$78,174.00	\$2,353.00
Level 2 - Elementary Totals		\$79,772.34	\$62,404.48	\$75,462.35	\$75,821.00	\$78,174.00	\$2,353.00
Sub-Function 32 - Instr. Sup. - Media Services Totals		\$79,772.34	\$62,404.48	\$75,462.35	\$75,821.00	\$78,174.00	\$2,353.00
Sub-Function 41 - Admin. Principals Office							
Level 2 - Elementary							
Program 110 - Regular Instruction							
30-113-61-41-2-110-71126	Compensation-Principals	56,381.00	84,146.76	88,859.04	88,859.00	91,081.00	2,222.00
30-113-61-41-2-110-71127	Compensation-Asst Principals	71,263.26	72,342.66	25,634.81	73,745.00	64,640.00	(9,105.00)
30-113-61-41-2-110-71150	Compensation-Clerical	36,006.60	18,792.46	34,902.23	34,541.00	35,405.00	864.00
30-113-61-41-2-110-71200	Compensation-OT	.00	.00	678.78	1,000.00	1,000.00	.00
30-113-61-41-2-110-71520	Compensation-Substitutes	.00	1,067.34	3,618.43	.00	.00	.00
30-113-61-41-2-110-71522	Compensation-REWIP Retirees	.00	23,220.01	4,266.04	.00	.00	.00
30-113-61-41-2-110-72100	FICA	12,287.21	15,495.40	11,805.63	15,082.00	14,698.00	(384.00)
30-113-61-41-2-110-72210	VRS Pension Contribution	21,671.50	25,157.13	15,561.93	28,755.00	31,192.00	2,437.00
30-113-61-41-2-110-72220	VRS Hybrid Pension Contribution	.00	.00	4,856.40	.00	.00	.00
30-113-61-41-2-110-72300	Group Health and Dental Insurance	20,536.21	20,288.81	8,526.48	24,509.00	17,178.00	(7,331.00)
30-113-61-41-2-110-72400	VRS Group Life Insurance	2,106.53	2,064.68	1,728.15	2,315.00	2,504.00	189.00
30-113-61-41-2-110-72510	Hybrid Disability Insurance	.00	.00	93.24	.00	.00	.00
30-113-61-41-2-110-72700	Workers Compensation	417.14	.00	.00	.00	.00	.00
30-113-61-41-2-110-72750	VRS Retiree Health Care Credit	1,956.60	1,839.07	1,539.33	2,177.00	2,351.00	174.00
30-113-61-41-2-110-72800	Termination Pay for Vac/Sick Leave	.00	11,028.54	8,000.00	.00	.00	.00
30-113-61-41-2-110-73160	Repair/Maint - School Office Equipment	11,989.49	11,627.08	14,745.08	12,000.00	12,000.00	.00

General Fund Expense Budget

Budget Year 2018

G/L Account	Account Description	2014 Actual Amount	2015 Actual Amount	2016 Actual Amount	2017 Adopted Budget	2018 City Council/Board Approval	Difference Vs FY17 Adopted Budget
Fund 30 - School General Fund							
Locations 113 - Carver Elementary							
Function 61 - Instruction							
Sub-Function 41 - Admin. Principals Office							
Level 2 - Elementary							
Program 110 - Regular Instruction							
30-113-61-41-2-110-75521	Travel-Principals	494.76	.00	1,043.63	1,010.00	1,000.00	(10.00)
30-113-61-41-2-110-75803	Dues-Accreditation	380.00	474.00	.00	200.00	200.00	.00
Program 110 - Regular Instruction Totals		\$235,490.30	\$287,543.94	\$225,859.20	\$284,193.00	\$273,249.00	(\$10,944.00)
Level 2 - Elementary Totals		\$235,490.30	\$287,543.94	\$225,859.20	\$284,193.00	\$273,249.00	(\$10,944.00)
Sub-Function 41 - Admin. Principals Office Totals		\$235,490.30	\$287,543.94	\$225,859.20	\$284,193.00	\$273,249.00	(\$10,944.00)
Function 61 - Instruction Totals		\$3,247,559.11	\$3,181,909.12	\$3,075,941.60	\$3,136,066.00	\$3,154,757.00	\$18,691.00
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	344.02	348.35	260.90	350.00	350.00	.00
Program 222 - Health Services Totals		\$344.02	\$348.35	\$260.90	\$350.00	\$350.00	\$0.00
Level 9 - District Wide Totals		\$344.02	\$348.35	\$260.90	\$350.00	\$350.00	\$0.00
Sub-Function 62 - Admin, Attend. & Health Totals		\$344.02	\$348.35	\$260.90	\$350.00	\$350.00	\$0.00
Function 62 - Administration, Attend. & Health Totals		\$344.02	\$348.35	\$260.90	\$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	106,645.61	110,179.15	110,856.11	118,089.00	120,508.00	2,419.00
30-113-64-64-9-420-71200	Compensation-OT	4,224.12	.00	4,187.44	3,500.00	3,500.00	.00
30-113-64-64-9-420-71520	Compensation-Substitutes	112.20	1,320.69	3,112.72	2,000.00	2,000.00	.00
30-113-64-64-9-420-72100	FICA	8,248.62	7,618.61	8,641.46	9,455.00	9,640.00	185.00
30-113-64-64-9-420-72210	VRS Pension Contribution	5,174.13	9,911.79	10,692.67	5,113.00	5,218.00	105.00
30-113-64-64-9-420-72300	Group Health and Dental Insurance	22,937.79	29,302.61	22,996.11	28,405.00	28,405.00	.00
30-113-64-64-9-420-72400	VRS Group Life Insurance	1,437.56	1,206.88	1,328.53	1,547.00	1,581.00	34.00
30-113-64-64-9-420-72700	Workers Compensation	1,199.25	3,203.00	3,203.00	3,203.00	3,203.00	.00
30-113-64-64-9-420-72750	VRS Retiree Health Care Credit	1,335.04	764.28	836.88	815.00	832.00	17.00
30-113-64-64-9-420-72800	Termination Pay for Vac/Sick Leave	.00	.00	299.19	.00	.00	.00
30-113-64-64-9-420-73180	Repair/Maint - Other Contracted	8,226.12	5,997.10	13,282.95	10,000.00	10,500.00	500.00
30-113-64-64-9-420-74900	Building Maintenance -City	25,559.55	20,985.20	32,058.98	22,000.00	31,200.00	9,200.00
30-113-64-64-9-420-75001	Telecom/ Internet Services	4,258.44	6,494.47	6,613.38	6,500.00	5,000.00	(1,500.00)

General Fund Expense Budget

Budget Year 2018

G/L Account	Account Description	2014 Actual Amount	2015 Actual Amount	2016 Actual Amount	2017 Adopted Budget	2018 City Council/Board Approval	Difference Vs FY17 Adopted Budget
Fund 30 - School General Fund							
Locations 113 - Carver Elementary							
Function 64 - Operation & Maintenance							
Sub-Function 64 - Operation & Maintenance							
Level 9 - District Wide							
Program 420 - Building Services							
30-113-64-64-9-420-75004	Utilities - Electric	85,323.84	84,361.75	84,432.95	90,000.00	90,000.00	.00
30-113-64-64-9-420-75005	Utilities - Natural Gas	13,345.32	12,390.20	8,528.12	12,420.00	12,420.00	.00
30-113-64-64-9-420-75009	Utilities - Water and Sewer	9,724.18	9,754.62	12,610.15	16,500.00	16,500.00	.00
30-113-64-64-9-420-76055	Machines, Equipment and Tools < \$2000	.00	2,306.15	1,487.96	1,500.00	1,500.00	.00
30-113-64-64-9-420-76110	Supplies - Operational	8,285.81	12,981.18	13,730.08	10,000.00	10,000.00	.00
	Program 420 - Building Services Totals	\$306,037.58	\$318,777.68	\$338,898.68	\$341,047.00	\$352,007.00	\$10,960.00
Program 430 - Grounds Services							
30-113-64-64-9-430-74910	Grounds Maintenance-City	7,072.51	5,973.27	8,806.11	10,000.00	10,000.00	.00
	Program 430 - Grounds Services Totals	\$7,072.51	\$5,973.27	\$8,806.11	\$10,000.00	\$10,000.00	\$0.00
	Level 9 - District Wide Totals	\$313,110.09	\$324,750.95	\$347,704.79	\$351,047.00	\$362,007.00	\$10,960.00
	Sub-Function 64 - Operation & Maintenance Totals	\$313,110.09	\$324,750.95	\$347,704.79	\$351,047.00	\$362,007.00	\$10,960.00
	Function 64 - Operation & Maintenance Totals	\$313,110.09	\$324,750.95	\$347,704.79	\$351,047.00	\$362,007.00	\$10,960.00
Function 68 - Technology							
Sub-Function 10 - Classroom Instruction							
Level 9 - District Wide							
Program 800 - Technology							
30-113-68-10-9-800-71139	Compensation-ITRT	34,410.33	36,915.00	14,016.48	14,017.00	14,523.00	506.00
30-113-68-10-9-800-72100	FICA	1,700.15	2,350.03	1,044.61	1,072.00	1,111.00	39.00
30-113-68-10-9-800-72210	VRS Pension Contribution	2,475.90	4,503.34	1,970.76	2,055.00	2,370.00	315.00
30-113-68-10-9-800-72300	Group Health and Dental Insurance	.00	4,158.39	1,761.40	.00	2,486.00	2,486.00
30-113-68-10-9-800-72400	VRS Group Life Insurance	242.87	369.68	166.80	165.00	190.00	25.00
30-113-68-10-9-800-72700	Workers Compensation	18.10	.00	.00	.00	.00	.00
30-113-68-10-9-800-72750	VRS Retiree Health Care Credit	228.49	329.18	148.56	156.00	179.00	23.00
30-113-68-10-9-800-73175	Repair/Maint- Computer	3,181.58	4,937.74	3,150.70	3,200.00	3,200.00	.00
30-113-68-10-9-800-76305	ITRT	433.61	445.07	435.57	450.00	450.00	.00
30-113-68-10-9-800-76515	Software-Instructional	2,511.00	797.56	2,340.00	2,511.00	2,500.00	(11.00)
30-113-68-10-9-800-76530	Computer Supplies	4,720.21	4,986.87	4,050.83	4,200.00	4,400.00	200.00
30-113-68-10-9-800-78050	Technology Addl VPSA Eligible	23,592.38	23,602.14	20,549.65	23,500.00	23,500.00	.00
	Program 800 - Technology Totals	\$73,514.62	\$83,395.00	\$49,635.36	\$51,326.00	\$54,909.00	\$3,583.00
	Level 9 - District Wide Totals	\$73,514.62	\$83,395.00	\$49,635.36	\$51,326.00	\$54,909.00	\$3,583.00
	Sub-Function 10 - Classroom Instruction Totals	\$73,514.62	\$83,395.00	\$49,635.36	\$51,326.00	\$54,909.00	\$3,583.00
	Function 68 - Technology Totals	\$73,514.62	\$83,395.00	\$49,635.36	\$51,326.00	\$54,909.00	\$3,583.00

General Fund Expense Budget

Budget Year 2018

G/L Account	Account Description	2014 Actual Amount	2015 Actual Amount	2016 Actual Amount	2017 Adopted Budget	2018 City Council/Board Approval	Difference Vs FY17 Adopted Budget
Fund 30 - School General Fund							
Locations	113 - Carver Elementary Totals	\$3,634,527.84	\$3,590,403.42	\$3,473,542.65	\$3,538,789.00	\$3,572,023.00	\$33,234.00



West Salem Elementary

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General Fund Expense Budget

Budget Year 2018

G/L Account	Account Description	2014 Actual Amount	2015 Actual Amount	2016 Actual Amount	2017 Adopted Budget	2018 City Council/Board Approval	Difference Vs FY17 Adopted Budget
Fund 30 - School General Fund							
Locations 114 - West Salem Elementary							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 2 - Elementary							
Program 110 - Regular Instruction							
30-114-61-10-2-110-71120	Compensation-Instructional Salaries	1,329,596.36	1,272,541.78	1,282,954.56	1,298,516.00	1,315,232.00	16,716.00
30-114-61-10-2-110-71151	Compensation-Instructional Asst	91,404.84	93,512.69	94,667.81	93,612.00	97,343.00	3,731.00
30-114-61-10-2-110-71520	Compensation-Substitutes	47,317.45	24,901.62	23,910.00	26,000.00	26,000.00	.00
30-114-61-10-2-110-71522	Compensation-REWIP Retirees	54,120.55	122,454.96	35,033.42	25,853.00	31,401.00	5,548.00
30-114-61-10-2-110-71650	Compensation-NBC Teacher Bonus	9,166.64	7,499.88	14,791.55	.00	.00	.00
30-114-61-10-2-110-72100	FICA	117,686.59	109,954.34	102,638.67	110,465.00	112,453.00	1,988.00
30-114-61-10-2-110-72210	VRS Pension Contribution	171,666.98	194,039.62	191,542.08	204,086.00	230,532.00	26,446.00
30-114-61-10-2-110-72300	Group Health and Dental Insurance	240,055.84	189,289.86	203,023.94	250,370.00	222,884.00	(27,486.00)
30-114-61-10-2-110-72400	VRS Group Life Insurance	16,919.34	15,924.86	16,211.70	16,427.00	18,505.00	2,078.00
30-114-61-10-2-110-72600	Unemployment Compensation	.00	.00	44.19	.00	.00	.00
30-114-61-10-2-110-72700	Workers Compensation	2,805.52	.00	.00	.00	.00	.00
30-114-61-10-2-110-72750	VRS Retiree Health Care Credit	15,889.51	14,185.16	14,440.30	15,453.00	17,375.00	1,922.00
30-114-61-10-2-110-72800	Termination Pay for Vac/Sick Leave	11,900.00	.00	3,440.00	.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	13,076.01	13,160.85	17,032.78	18,036.00	17,601.00	(435.00)
30-114-61-10-2-110-76045	Furniture and Equip < \$2000	600.00	974.98	860.00	935.00	706.00	(229.00)
30-114-61-10-2-110-76085	School Improvement	103.00	103.00	94.76	103.00	103.00	.00
30-114-61-10-2-110-76135	Art Supplies and Equipment <\$2,000	392.99	522.11	459.51	460.00	500.00	40.00
30-114-61-10-2-110-76350	Music	400.00	396.00	403.05	381.00	400.00	19.00
30-114-61-10-2-110-76360	Physical Education	365.00	485.00	495.00	337.00	237.00	(100.00)
30-114-61-10-2-110-76365	Reading	620.00	481.12	596.00	573.00	772.00	199.00
30-114-61-10-2-110-76485	Supplies - Kindergarten	561.56	530.93	440.48	778.00	780.00	2.00
30-114-61-10-2-110-76490	Supplies - First Grade	919.00	743.77	484.98	803.00	597.00	(206.00)
30-114-61-10-2-110-76495	Supplies - Second Grade	547.00	544.85	492.90	760.00	688.00	(72.00)
30-114-61-10-2-110-76500	Supplies - Third Grade	633.00	687.23	874.77	641.00	686.00	45.00
30-114-61-10-2-110-76505	Supplies - Fourth Grade	525.00	817.00	479.05	603.00	909.00	306.00
30-114-61-10-2-110-76510	Supplies - Fifth Grade	456.62	510.20	986.00	970.00	910.00	(60.00)
Program 110 - Regular Instruction Totals		\$2,128,928.80	\$2,065,461.81	\$2,007,597.50	\$2,067,362.00	\$2,097,814.00	\$30,452.00
Program 120 - Special Education							
30-114-61-10-2-120-71120	Compensation-Instructional Salaries	159,848.04	112,515.11	104,663.04	104,663.00	108,189.00	3,526.00
30-114-61-10-2-120-71151	Compensation-Instructional Asst	34,972.12	19,152.30	26,777.68	26,764.00	27,567.00	803.00
30-114-61-10-2-120-72100	FICA	14,791.99	10,322.77	9,348.06	10,054.00	10,385.00	331.00
30-114-61-10-2-120-72210	VRS Pension Contribution	21,234.58	18,230.43	16,597.08	19,267.00	22,155.00	2,888.00
30-114-61-10-2-120-72220	VRS Hybrid Pension Contribution	.00	573.51	1,881.48	.00	.00	.00

General Fund Expense Budget

Budget Year 2018

G/L Account	Account Description	2014 Actual Amount	2015 Actual Amount	2016 Actual Amount	2017 Adopted Budget	2018 City Council/Board Approval	Difference Vs FY17 Adopted Budget
Fund 30 - School General Fund							
Locations 114 - West Salem Elementary							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 2 - Elementary							
Program 120 - Special Education							
30-114-61-10-2-120-72300	Group Health and Dental Insurance	26,281.43	18,954.50	25,085.27	25,746.00	25,746.00	.00
30-114-61-10-2-120-72400	VRS Group Life Insurance	2,095.47	1,543.40	1,563.96	1,551.00	1,778.00	227.00
30-114-61-10-2-120-72510	Hybrid Disability Insurance	.00	10.68	43.22	.00	.00	.00
30-114-61-10-2-120-72700	Workers Compensation	343.98	.00	.00	.00	.00	.00
30-114-61-10-2-120-72750	VRS Retiree Health Care Credit	1,968.58	1,374.63	1,393.08	1,459.00	1,670.00	211.00
30-114-61-10-2-120-72800	Termination Pay for Vac/Sick Leave	.00	6,540.00	.00	.00	.00	.00
30-114-61-10-2-120-76390	Sp Ed LD	588.01	237.60	437.39	425.00	627.00	202.00
30-114-61-10-2-120-76410	Sp Ed ID	282.00	470.96	194.68	431.00	352.00	(79.00)
Program 120 - Special Education Totals		\$262,406.20	\$189,925.89	\$187,984.94	\$190,360.00	\$198,469.00	\$8,109.00
Level 2 - Elementary Totals		\$2,391,335.00	\$2,255,387.70	\$2,195,582.44	\$2,257,722.00	\$2,296,283.00	\$38,561.00
Sub-Function 10 - Classroom Instruction Totals		\$2,391,335.00	\$2,255,387.70	\$2,195,582.44	\$2,257,722.00	\$2,296,283.00	\$38,561.00
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	25,621.05	49,941.96	49,942.00	51,934.00	1,992.00
30-114-61-21-2-110-72100	FICA	5,550.98	2,513.81	3,766.61	3,821.00	3,973.00	152.00
30-114-61-21-2-110-72210	VRS Pension Contribution	7,980.00	2,642.74	7,021.80	7,321.00	8,476.00	1,155.00
30-114-61-21-2-110-72300	Group Health and Dental Insurance	7,727.60	1,840.99	7,257.89	8,582.00	8,582.00	.00
30-114-61-21-2-110-72400	VRS Group Life Insurance	787.47	216.88	594.36	589.00	680.00	91.00
30-114-61-21-2-110-72700	Workers Compensation	129.25	.00	.00	.00	.00	.00
30-114-61-21-2-110-72750	VRS Retiree Health Care Credit	739.71	193.19	529.44	554.00	639.00	85.00
30-114-61-21-2-110-72800	Termination Pay for Vac/Sick Leave	.00	7,620.00	.00	.00	.00	.00
30-114-61-21-2-110-76285	Guidance	167.70	155.10	400.00	160.00	150.00	(10.00)
Program 110 - Regular Instruction Totals		\$95,485.71	\$40,803.76	\$69,512.06	\$70,969.00	\$74,434.00	\$3,465.00
Level 2 - Elementary Totals		\$95,485.71	\$40,803.76	\$69,512.06	\$70,969.00	\$74,434.00	\$3,465.00
Sub-Function 21 - Student Guidance Totals		\$95,485.71	\$40,803.76	\$69,512.06	\$70,969.00	\$74,434.00	\$3,465.00
Sub-Function 32 - Instr. Sup. - Media Services							
Level 2 - Elementary							
Program 110 - Regular Instruction							
30-114-61-32-2-110-71122	Compensation-Librarians	59,089.93	69,487.13	60,007.84	59,121.00	61,260.00	2,139.00
30-114-61-32-2-110-71650	Compensation-NBC Teacher Bonus	.00	.00	4,999.96	.00	.00	.00
30-114-61-32-2-110-72100	FICA	4,482.26	3,816.09	4,393.64	4,523.00	4,686.00	163.00

General Fund Expense Budget

Budget Year 2018

G/L Account	Account Description	2014 Actual Amount	2015 Actual Amount	2016 Actual Amount	2017 Adopted Budget	2018 City Council/Board Approval	Difference Vs FY17 Adopted Budget
Fund 30 - School General Fund							
Locations 114 - West Salem Elementary							
Function 61 - Instruction							
Sub-Function 32 - Instr. Sup. - Media Services							
Level 2 - Elementary							
Program 110 - Regular Instruction							
30-114-61-32-2-110-72210	VRS Pension Contribution	6,634.87	8,608.69	8,311.40	8,667.00	9,998.00	1,331.00
30-114-61-32-2-110-72300	Group Health and Dental Insurance	8,036.82	9,326.00	7,858.37	8,582.00	8,582.00	.00
30-114-61-32-2-110-72400	VRS Group Life Insurance	653.79	706.50	703.56	698.00	803.00	105.00
30-114-61-32-2-110-72600	Unemployment Compensation	.00	.00	9,828.00	.00	.00	.00
30-114-61-32-2-110-72700	Workers Compensation	105.01	.00	.00	.00	.00	.00
30-114-61-32-2-110-72750	VRS Retiree Health Care Credit	613.57	629.36	626.64	656.00	753.00	97.00
30-114-61-32-2-110-73130	Repair/Maint - Audio/Visual	1,003.86	1,080.47	1,946.30	1,025.00	560.00	(465.00)
30-114-61-32-2-110-76155	Audio Visual Media	45.48	1,130.00	528.81	550.00	550.00	.00
30-114-61-32-2-110-76325	Library Books and Supplies	5,342.90	2,757.00	2,927.00	3,435.00	3,435.00	.00
30-114-61-32-2-110-76330	Library Reference Materials	1,330.82	1,881.00	1,359.00	1,359.00	1,890.00	531.00
30-114-61-32-2-110-76355	Periodicals	695.22	959.20	972.19	979.00	979.00	.00
Program 110 - Regular Instruction Totals		\$88,034.53	\$100,381.44	\$104,462.71	\$89,595.00	\$93,496.00	\$3,901.00
Level 2 - Elementary Totals		\$88,034.53	\$100,381.44	\$104,462.71	\$89,595.00	\$93,496.00	\$3,901.00
Sub-Function 32 - Instr. Sup. - Media Services Totals		\$88,034.53	\$100,381.44	\$104,462.71	\$89,595.00	\$93,496.00	\$3,901.00
Sub-Function 41 - Admin. Principals Office							
Level 2 - Elementary							
Program 110 - Regular Instruction							
30-114-61-41-2-110-71126	Compensation-Principals	88,355.04	91,083.12	94,298.16	94,298.00	96,656.00	2,358.00
30-114-61-41-2-110-71127	Compensation-Asst Principals	64,539.83	65,522.87	66,515.54	66,888.00	68,535.00	1,647.00
30-114-61-41-2-110-71150	Compensation-Clerical	32,315.58	37,421.78	36,599.38	36,290.00	37,197.00	907.00
30-114-61-41-2-110-71200	Compensation-OT	2,149.33	.00	91.60	2,500.00	2,500.00	.00
30-114-61-41-2-110-71520	Compensation-Substitutes	100.32	200.64	2,001.52	.00	.00	.00
30-114-61-41-2-110-72100	FICA	13,832.10	13,142.84	13,393.51	15,298.00	15,674.00	376.00
30-114-61-41-2-110-72210	VRS Pension Contribution	23,738.90	27,708.36	27,624.60	28,950.00	33,030.00	4,080.00
30-114-61-41-2-110-72300	Group Health and Dental Insurance	22,239.39	28,369.00	26,620.55	25,746.00	25,746.00	.00
30-114-61-41-2-110-72400	VRS Group Life Insurance	2,312.63	2,273.85	2,338.08	2,330.00	2,651.00	321.00
30-114-61-41-2-110-72700	Workers Compensation	519.01	.00	.00	.00	.00	.00
30-114-61-41-2-110-72750	VRS Retiree Health Care Credit	2,154.29	2,025.60	2,082.72	2,192.00	2,489.00	297.00
30-114-61-41-2-110-73180	Repair/Maint - Other Contracted	12,000.03	12,423.38	12,401.84	12,000.00	12,000.00	.00
30-114-61-41-2-110-75521	Travel-Principals	846.34	1,040.09	605.86	1,000.00	1,000.00	.00
30-114-61-41-2-110-75803	Dues-Accreditation	348.00	289.00	428.00	380.00	380.00	.00
Program 110 - Regular Instruction Totals		\$265,450.79	\$281,500.53	\$285,001.36	\$287,872.00	\$297,858.00	\$9,986.00

General Fund Expense Budget

Budget Year 2018

G/L Account	Account Description	2014 Actual Amount	2015 Actual Amount	2016 Actual Amount	2017 Adopted Budget	2018 City Council/Board Approval	Difference Vs FY17 Adopted Budget
Fund 30 - School General Fund							
Locations 114 - West Salem Elementary							
Function 61 - Instruction							
Sub-Function 41 - Admin. Principals Office							
Level 2 - Elementary Totals		\$265,450.79	\$281,500.53	\$285,001.36	\$287,872.00	\$297,858.00	\$9,986.00
Sub-Function 41 - Admin. Principals Office Totals		\$265,450.79	\$281,500.53	\$285,001.36	\$287,872.00	\$297,858.00	\$9,986.00
Function 61 - Instruction Totals		\$2,840,306.03	\$2,678,073.43	\$2,654,558.57	\$2,706,158.00	\$2,762,071.00	\$55,913.00
Function 62 - Administration, Attend. & Health							
Sub-Function 62 - Admin, Attend. & Health							
Level 9 - District Wide							
Program 222 - Health Services							
30-114-62-62-9-222-76100 Supplies - Nursing		403.33	422.82	400.00	444.00	444.00	.00
Program 222 - Health Services Totals		\$403.33	\$422.82	\$400.00	\$444.00	\$444.00	\$0.00
Level 9 - District Wide Totals		\$403.33	\$422.82	\$400.00	\$444.00	\$444.00	\$0.00
Sub-Function 62 - Admin, Attend. & Health Totals		\$403.33	\$422.82	\$400.00	\$444.00	\$444.00	\$0.00
Function 62 - Administration, Attend. & Health Totals		\$403.33	\$422.82	\$400.00	\$444.00	\$444.00	\$0.00
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		80,420.02	87,441.58	83,687.64	87,439.00	89,829.00	2,390.00
30-114-64-64-9-420-71200 Compensation-OT		3,685.57	.00	4,470.99	5,500.00	5,500.00	.00
30-114-64-64-9-420-71520 Compensation-Substitutes		1,397.84	970.07	1,454.38	5,500.00	2,500.00	(3,000.00)
30-114-64-64-9-420-72100 FICA		6,380.53	6,594.67	6,531.52	7,531.00	7,484.00	(47.00)
30-114-64-64-9-420-72210 VRS Pension Contribution		3,831.77	7,514.07	7,801.43	3,786.00	3,890.00	104.00
30-114-64-64-9-420-72300 Group Health and Dental Insurance		19,712.38	22,170.20	21,160.89	24,070.00	24,070.00	.00
30-114-64-64-9-420-72400 VRS Group Life Insurance		1,070.08	853.83	898.82	1,145.00	1,179.00	34.00
30-114-64-64-9-420-72700 Workers Compensation		1,074.20	2,755.00	2,755.00	2,755.00	2,755.00	.00
30-114-64-64-9-420-72750 VRS Retiree Health Care Credit		994.72	573.81	605.46	603.00	620.00	17.00
30-114-64-64-9-420-73180 Repair/Maint - Other Contracted		12,827.34	8,593.91	14,490.14	8,000.00	9,500.00	1,500.00
30-114-64-64-9-420-74900 Building Maintenance -City		40,810.51	29,108.68	32,413.22	30,000.00	35,200.00	5,200.00
30-114-64-64-9-420-75001 Telecom/ Internet Services		4,349.49	5,865.80	6,397.13	6,500.00	5,000.00	(1,500.00)
30-114-64-64-9-420-75004 Utilities - Electric		56,069.82	58,366.95	59,931.99	65,000.00	65,000.00	.00
30-114-64-64-9-420-75005 Utilities - Natural Gas		12,095.29	11,112.45	7,490.67	11,040.00	11,040.00	.00
30-114-64-64-9-420-75009 Utilities - Water and Sewer		8,406.32	8,524.62	11,135.46	10,500.00	10,500.00	.00
30-114-64-64-9-420-76055 Machines, Equipment and Tools < \$2000		2,205.73	2,619.00	1,500.00	1,500.00	1,500.00	.00
30-114-64-64-9-420-76110 Supplies - Operational		14,563.44	16,658.44	13,127.13	10,000.00	10,000.00	.00
Program 420 - Building Services Totals		\$269,895.05	\$269,723.08	\$275,851.87	\$280,869.00	\$285,567.00	\$4,698.00

General Fund Expense Budget

Budget Year 2018

G/L Account	Account Description	2014 Actual Amount	2015 Actual Amount	2016 Actual Amount	2017 Adopted Budget	2018 City Council/Board Approval	Difference Vs FY17 Adopted Budget
Fund 30 - School General Fund							
Locations 114 - West Salem Elementary							
Function 64 - Operation & Maintenance							
Sub-Function 64 - Operation & Maintenance							
Level 9 - District Wide							
Program 430 - Grounds Services							
30-114-64-64-9-430-74910	Grounds Maintenance-City	10,601.69	11,444.56	13,910.53	10,500.00	10,500.00	.00
Program 430 - Grounds Services Totals		\$10,601.69	\$11,444.56	\$13,910.53	\$10,500.00	\$10,500.00	\$0.00
Level 9 - District Wide Totals		\$280,496.74	\$281,167.64	\$289,762.40	\$291,369.00	\$296,067.00	\$4,698.00
Sub-Function 64 - Operation & Maintenance Totals		\$280,496.74	\$281,167.64	\$289,762.40	\$291,369.00	\$296,067.00	\$4,698.00
Function 64 - Operation & Maintenance Totals		\$280,496.74	\$281,167.64	\$289,762.40	\$291,369.00	\$296,067.00	\$4,698.00
Function 68 - Technology							
Sub-Function 10 - Classroom Instruction							
Level 9 - District Wide							
Program 800 - Technology							
30-114-68-10-9-800-71139	Compensation-ITRT	9,188.10	14,995.07	14,016.48	14,017.00	14,523.00	506.00
30-114-68-10-9-800-72100	FICA	615.36	806.31	1,044.57	1,072.00	1,111.00	39.00
30-114-68-10-9-800-72210	VRS Pension Contribution	896.16	1,630.00	1,970.75	2,055.00	2,370.00	315.00
30-114-68-10-9-800-72300	Group Health and Dental Insurance	.00	1,659.14	1,761.40	.00	2,486.00	2,486.00
30-114-68-10-9-800-72400	VRS Group Life Insurance	87.90	133.79	166.80	165.00	190.00	25.00
30-114-68-10-9-800-72700	Workers Compensation	6.55	.00	.00	.00	.00	.00
30-114-68-10-9-800-72750	VRS Retiree Health Care Credit	82.70	119.21	148.56	156.00	179.00	23.00
30-114-68-10-9-800-73175	Repair/Maint- Computer	3,092.93	2,481.43	3,932.60	3,123.00	3,000.00	(123.00)
30-114-68-10-9-800-76305	ITRT	477.54	649.20	444.30	450.00	450.00	.00
30-114-68-10-9-800-76515	Software-Instructional	3,924.64	3,331.12	3,940.44	3,550.00	3,550.00	.00
30-114-68-10-9-800-76530	Computer Supplies	3,841.35	4,153.08	5,864.92	4,485.00	4,485.00	.00
30-114-68-10-9-800-78050	Technology Addl VPSA Eligible	23,592.38	23,378.85	21,492.56	23,500.00	23,500.00	.00
Program 800 - Technology Totals		\$45,805.61	\$53,337.20	\$54,783.38	\$52,573.00	\$55,844.00	\$3,271.00
Level 9 - District Wide Totals		\$45,805.61	\$53,337.20	\$54,783.38	\$52,573.00	\$55,844.00	\$3,271.00
Sub-Function 10 - Classroom Instruction Totals		\$45,805.61	\$53,337.20	\$54,783.38	\$52,573.00	\$55,844.00	\$3,271.00
Function 68 - Technology Totals		\$45,805.61	\$53,337.20	\$54,783.38	\$52,573.00	\$55,844.00	\$3,271.00
Locations 114 - West Salem Elementary Totals		\$3,167,011.71	\$3,013,001.09	\$2,999,504.35	\$3,050,544.00	\$3,114,426.00	\$63,882.00



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South Salem Elementary

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General Fund Expense Budget

Budget Year 2018

G/L Account	Account Description	2014 Actual Amount	2015 Actual Amount	2016 Actual Amount	2017 Adopted Budget	2018 City Council/Board Approval	Difference Vs FY17 Adopted Budget
Fund 30 - School General Fund							
Locations 115 - South Salem Elementary							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 2 - Elementary							
Program 110 - Regular Instruction							
30-115-61-10-2-110-71120	Compensation-Instructional Salaries	1,255,653.91	1,188,327.23	1,130,685.25	1,166,164.00	1,202,464.00	36,300.00
30-115-61-10-2-110-71151	Compensation-Instructional Asst	82,641.39	69,689.46	64,643.08	64,701.00	78,539.00	13,838.00
30-115-61-10-2-110-71520	Compensation-Substitutes	37,445.61	58,485.00	48,716.07	45,000.00	45,000.00	.00
30-115-61-10-2-110-71522	Compensation-REWIP Retirees	32,729.67	37,474.20	24,896.16	59,117.00	59,117.00	.00
30-115-61-10-2-110-71650	Compensation-NBC Teacher Bonus	13,749.98	5,416.58	17,499.88	.00	.00	.00
30-115-61-10-2-110-72100	FICA	108,868.82	99,844.81	91,532.77	102,126.00	105,044.00	2,918.00
30-115-61-10-2-110-72210	VRS Pension Contribution	158,230.13	170,281.96	158,718.92	180,445.00	207,101.00	26,656.00
30-115-61-10-2-110-72220	VRS Hybrid Pension Contribution	.00	9,158.02	10,072.51	.00	.00	.00
30-115-61-10-2-110-72300	Group Health and Dental Insurance	216,788.59	176,947.99	171,539.52	228,441.00	188,955.00	(39,486.00)
30-115-61-10-2-110-72400	VRS Group Life Insurance	15,601.03	15,169.36	14,461.32	14,524.00	16,624.00	2,100.00
30-115-61-10-2-110-72510	Hybrid Disability Insurance	.00	170.51	247.82	.00	.00	.00
30-115-61-10-2-110-72700	Workers Compensation	2,653.61	.00	.00	.00	.00	.00
30-115-61-10-2-110-72750	VRS Retiree Health Care Credit	14,690.34	13,117.78	12,692.83	13,663.00	15,609.00	1,946.00
30-115-61-10-2-110-72800	Termination Pay for Vac/Sick Leave	6,640.00	10,180.00	26,300.00	.00	.00	.00
30-115-61-10-2-110-73153	Repair & Maint - Music Dept	450.00	449.69	449.18	450.00	450.00	.00
30-115-61-10-2-110-73154	Repair & Maint - PE Equipment	141.10	164.00	156.94	164.00	164.00	.00
30-115-61-10-2-110-76010	Agenda Books	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	.00
30-115-61-10-2-110-76015	Allotment	12,952.90	12,440.82	17,410.85	17,908.00	17,931.00	23.00
30-115-61-10-2-110-76045	Furniture and Equip < \$2000	.00	.00	750.00	750.00	750.00	.00
30-115-61-10-2-110-76085	School Improvement	.00	.00	100.00	100.00	100.00	.00
30-115-61-10-2-110-76135	Art Supplies and Equipment <\$2,000	1,243.87	1,244.49	1,244.47	1,245.00	1,245.00	.00
30-115-61-10-2-110-76195	Career Education	137.90	40.56	106.58	.00	.00	.00
30-115-61-10-2-110-76350	Music	457.00	457.64	456.52	457.00	457.00	.00
30-115-61-10-2-110-76360	Physical Education	750.00	720.00	720.00	720.00	720.00	.00
30-115-61-10-2-110-76365	Reading	610.00	615.02	612.37	610.00	610.00	.00
30-115-61-10-2-110-76485	Supplies - Kindergarten	1,033.79	1,040.97	1,040.45	1,041.00	1,041.00	.00
30-115-61-10-2-110-76490	Supplies - First Grade	796.30	805.05	798.06	805.00	805.00	.00
30-115-61-10-2-110-76495	Supplies - Second Grade	880.00	880.15	880.00	880.00	880.00	.00
30-115-61-10-2-110-76500	Supplies - Third Grade	699.46	694.76	691.00	702.00	702.00	.00
30-115-61-10-2-110-76505	Supplies - Fourth Grade	701.20	700.58	685.95	701.00	701.00	.00
30-115-61-10-2-110-76510	Supplies - Fifth Grade	770.54	798.51	794.21	800.00	800.00	.00
Program 110 - Regular Instruction Totals		\$1,968,517.14	\$1,876,515.14	\$1,800,102.71	\$1,902,714.00	\$1,947,009.00	\$44,295.00
Program 120 - Special Education							
30-115-61-10-2-120-71120	Compensation-Instructional Salaries	191,122.17	204,488.88	193,511.88	194,869.00	198,238.00	3,369.00

General Fund Expense Budget

Budget Year 2018

G/L Account	Account Description	2014 Actual Amount	2015 Actual Amount	2016 Actual Amount	2017 Adopted Budget	2018 City Council/Board Approval	Difference Vs FY17 Adopted Budget
Fund 30 - School General Fund							
Locations 115 - South Salem Elementary							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 2 - Elementary							
Program 120 - Special Education							
30-115-61-10-2-120-71151	Compensation-Instructional Asst	.00	23,496.44	20,128.47	17,298.00	17,730.00	432.00
30-115-61-10-2-120-71520	Compensation-Substitutes	.00	.00	475.86	.00	.00	.00
30-115-61-10-2-120-72100	FICA	14,612.02	16,630.43	15,388.87	16,231.00	16,522.00	291.00
30-115-61-10-2-120-72210	VRS Pension Contribution	21,642.67	31,806.42	23,394.65	31,104.00	35,246.00	4,142.00
30-115-61-10-2-120-72220	VRS Hybrid Pension Contribution	.00	.00	6,436.20	.00	.00	.00
30-115-61-10-2-120-72300	Group Health and Dental Insurance	28,396.61	31,139.69	28,690.64	34,118.00	34,118.00	.00
30-115-61-10-2-120-72400	VRS Group Life Insurance	2,135.96	2,610.41	2,524.68	2,504.00	2,829.00	325.00
30-115-61-10-2-120-72510	Hybrid Disability Insurance	.00	.00	111.24	.00	.00	.00
30-115-61-10-2-120-72600	Unemployment Compensation	.00	.00	9,402.00	.00	.00	.00
30-115-61-10-2-120-72700	Workers Compensation	341.78	.00	.00	.00	.00	.00
30-115-61-10-2-120-72750	VRS Retiree Health Care Credit	2,005.58	2,325.09	2,248.92	2,355.00	2,656.00	301.00
30-115-61-10-2-120-76390	Sp Ed LD	527.10	580.16	.00	536.00	536.00	.00
30-115-61-10-2-120-76392	Sp Ed CC	.00	1,090.61	1,046.46	1,089.00	1,089.00	.00
30-115-61-10-2-120-76415	Sp Ed BD	1,088.35	.00	536.00	.00	.00	.00
Program 120 - Special Education Totals		\$261,872.24	\$314,168.13	\$303,895.87	\$300,104.00	\$308,964.00	\$8,860.00
Level 2 - Elementary Totals		\$2,230,389.38	\$2,190,683.27	\$2,103,998.58	\$2,202,818.00	\$2,255,973.00	\$53,155.00
Sub-Function 10 - Classroom Instruction Totals		\$2,230,389.38	\$2,190,683.27	\$2,103,998.58	\$2,202,818.00	\$2,255,973.00	\$53,155.00
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	53,336.07	54,035.04	54,035.00	55,883.00	1,848.00
30-115-61-21-2-110-72100	FICA	4,009.90	4,029.55	4,083.35	4,134.00	4,275.00	141.00
30-115-61-21-2-110-72210	VRS Pension Contribution	5,745.36	7,704.06	7,597.32	7,922.00	9,120.00	1,198.00
30-115-61-21-2-110-72300	Group Health and Dental Insurance	6,510.41	.00	.00	8,529.00	3,529.00	(5,000.00)
30-115-61-21-2-110-72400	VRS Group Life Insurance	567.01	632.26	642.96	638.00	732.00	94.00
30-115-61-21-2-110-72700	Workers Compensation	93.04	.00	.00	.00	.00	.00
30-115-61-21-2-110-72750	VRS Retiree Health Care Credit	532.66	563.19	572.76	600.00	687.00	87.00
30-115-61-21-2-110-76195	Career Education	.00	69.50	21.00	135.00	135.00	.00
30-115-61-21-2-110-76285	Guidance	265.93	261.81	275.38	275.00	275.00	.00
Program 110 - Regular Instruction Totals		\$69,916.27	\$66,596.44	\$67,227.81	\$76,268.00	\$74,636.00	(\$1,632.00)
Level 2 - Elementary Totals		\$69,916.27	\$66,596.44	\$67,227.81	\$76,268.00	\$74,636.00	(\$1,632.00)
Sub-Function 21 - Student Guidance Totals		\$69,916.27	\$66,596.44	\$67,227.81	\$76,268.00	\$74,636.00	(\$1,632.00)

General Fund Expense Budget

Budget Year 2018

G/L Account	Account Description	2014 Actual Amount	2015 Actual Amount	2016 Actual Amount	2017 Adopted Budget	2018 City Council/Board Approval	Difference Vs FY17 Adopted Budget
Fund 30 - School General Fund							
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	57,995.26	58,722.04	57,765.70	57,065.00	59,173.00	2,108.00
30-115-61-32-2-110-71650	Compensation-NBC Teacher Bonus	416.66	2,499.96	4,999.96	.00	.00	.00
30-115-61-32-2-110-72100	FICA	4,480.30	4,756.51	4,659.94	4,365.00	4,527.00	162.00
30-115-61-32-2-110-72210	VRS Pension Contribution	6,383.35	8,136.22	8,023.32	8,366.00	9,657.00	1,291.00
30-115-61-32-2-110-72300	Group Health and Dental Insurance	7,687.15	7,399.68	7,045.61	8,529.00	8,529.00	.00
30-115-61-32-2-110-72400	VRS Group Life Insurance	629.63	667.79	679.08	673.00	775.00	102.00
30-115-61-32-2-110-72700	Workers Compensation	104.19	.00	.00	.00	.00	.00
30-115-61-32-2-110-72750	VRS Retiree Health Care Credit	591.55	594.83	604.92	633.00	728.00	95.00
30-115-61-32-2-110-73130	Repair/Maint - Audio/Visual	848.32	836.74	838.03	850.00	850.00	.00
30-115-61-32-2-110-76155	Audio Visual Media	1,092.51	1,059.99	1,093.79	1,100.00	1,100.00	.00
30-115-61-32-2-110-76325	Library Books and Supplies	1,366.21	1,386.82	1,399.38	1,400.00	1,400.00	.00
30-115-61-32-2-110-76330	Library Reference Materials	1,731.30	890.52	890.52	860.00	860.00	.00
30-115-61-32-2-110-76355	Periodicals	192.93	191.88	199.58	200.00	200.00	.00
Program 110 - Regular Instruction Totals		\$83,519.36	\$87,142.98	\$88,199.83	\$84,041.00	\$87,799.00	\$3,758.00
Level 2 - Elementary Totals		\$83,519.36	\$87,142.98	\$88,199.83	\$84,041.00	\$87,799.00	\$3,758.00
Sub-Function 32 - Instr. Sup. - Media Services Totals		\$83,519.36	\$87,142.98	\$88,199.83	\$84,041.00	\$87,799.00	\$3,758.00
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	100,563.12	102,072.00	102,072.00	104,623.00	2,551.00
30-115-61-41-2-110-71127	Compensation-Asst Principals	68,495.14	69,533.50	70,586.91	70,921.00	72,668.00	1,747.00
30-115-61-41-2-110-71150	Compensation-Clerical	37,635.96	40,559.09	39,810.54	39,080.00	40,057.00	977.00
30-115-61-41-2-110-71200	Compensation-OT	5,488.61	.00	1,606.43	5,000.00	4,000.00	(1,000.00)
30-115-61-41-2-110-71520	Compensation-Substitutes	.00	100.32	2,163.32	.00	.00	.00
30-115-61-41-2-110-72100	FICA	15,554.00	15,104.41	15,414.68	16,606.00	16,933.00	327.00
30-115-61-41-2-110-72210	VRS Pension Contribution	26,373.71	30,052.37	29,676.84	31,090.00	35,471.00	4,381.00
30-115-61-41-2-110-72300	Group Health and Dental Insurance	22,555.15	23,761.07	23,521.14	25,588.00	25,588.00	.00
30-115-61-41-2-110-72400	VRS Group Life Insurance	2,569.12	2,466.43	2,511.72	2,502.00	2,847.00	345.00
30-115-61-41-2-110-72700	Workers Compensation	454.52	.00	.00	.00	.00	.00
30-115-61-41-2-110-72750	VRS Retiree Health Care Credit	2,393.62	2,196.91	2,237.28	2,354.00	2,673.00	319.00
30-115-61-41-2-110-73160	Repair/Maint - School Office Equipment	15,260.45	13,860.64	13,864.98	13,863.00	13,863.00	.00
30-115-61-41-2-110-75521	Travel-Principals	281.73	881.78	1,177.30	1,300.00	1,300.00	.00
30-115-61-41-2-110-75803	Dues-Accreditation	160.42	380.00	380.00	380.00	380.00	.00
Program 110 - Regular Instruction Totals		\$294,760.47	\$299,459.64	\$305,023.14	\$310,756.00	\$320,403.00	\$9,647.00

General Fund Expense Budget

Budget Year 2018

G/L Account	Account Description	2014 Actual Amount	2015 Actual Amount	2016 Actual Amount	2017 Adopted Budget	2018 City Council/Board Approval	Difference Vs FY17 Adopted Budget
Fund 30 - School General Fund							
Locations 115 - South Salem Elementary							
Function 61 - Instruction							
Sub-Function 41 - Admin. Principals Office							
Level 2 - Elementary Totals		\$294,760.47	\$299,459.64	\$305,023.14	\$310,756.00	\$320,403.00	\$9,647.00
Sub-Function 41 - Admin. Principals Office Totals		\$294,760.47	\$299,459.64	\$305,023.14	\$310,756.00	\$320,403.00	\$9,647.00
Function 61 - Instruction Totals		\$2,678,585.48	\$2,643,882.33	\$2,564,449.36	\$2,673,883.00	\$2,738,811.00	\$64,928.00
Function 62 - Administration, Attend. & Health							
Sub-Function 62 - Admin, Attend. & Health							
Level 9 - District Wide							
Program 222 - Health Services							
30-115-62-62-9-222-76100 Supplies - Nursing		566.46	559.97	610.49	567.00	567.00	.00
Program 222 - Health Services Totals		\$566.46	\$559.97	\$610.49	\$567.00	\$567.00	\$0.00
Level 9 - District Wide Totals		\$566.46	\$559.97	\$610.49	\$567.00	\$567.00	\$0.00
Sub-Function 62 - Admin, Attend. & Health Totals		\$566.46	\$559.97	\$610.49	\$567.00	\$567.00	\$0.00
Function 62 - Administration, Attend. & Health Totals		\$566.46	\$559.97	\$610.49	\$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		90,544.54	108,276.35	109,938.59	112,951.00	115,629.00	2,678.00
30-115-64-64-9-420-71200 Compensation-OT		10,368.40	.00	5,939.30	6,500.00	6,500.00	.00
30-115-64-64-9-420-71520 Compensation-Substitutes		1,542.75	1,935.45	.00	1,500.00	1,500.00	.00
30-115-64-64-9-420-72100 FICA		8,132.02	8,264.81	8,658.17	9,253.00	9,458.00	205.00
30-115-64-64-9-420-72210 VRS Pension Contribution		4,701.14	9,565.55	10,082.64	4,891.00	3,890.00	(1,001.00)
30-115-64-64-9-420-72300 Group Health and Dental Insurance		16,515.00	14,775.40	14,312.73	21,326.00	16,326.00	(5,000.00)
30-115-64-64-9-420-72400 VRS Group Life Insurance		1,321.68	1,013.17	1,094.47	1,480.00	1,179.00	(301.00)
30-115-64-64-9-420-72700 Workers Compensation		1,223.17	2,434.00	2,434.00	2,434.00	2,434.00	.00
30-115-64-64-9-420-72750 VRS Retiree Health Care Credit		1,230.34	724.69	777.70	779.00	620.00	(159.00)
30-115-64-64-9-420-72800 Termination Pay for Vac/Sick Leave		6,499.93	.00	.00	.00	.00	.00
30-115-64-64-9-420-73180 Repair/Maint - Other Contracted		5,074.55	5,544.04	12,095.59	11,000.00	11,000.00	.00
30-115-64-64-9-420-74900 Building Maintenance -City		9,962.75	20,872.22	49,669.81	23,000.00	33,200.00	10,200.00
30-115-64-64-9-420-75001 Telecom/ Internet Services		4,242.91	5,431.49	6,470.53	7,000.00	5,000.00	(2,000.00)
30-115-64-64-9-420-75004 Utilities - Electric		63,325.93	86,754.74	73,504.34	82,000.00	82,000.00	.00
30-115-64-64-9-420-75005 Utilities - Natural Gas		22,373.50	21,316.97	11,855.68	19,040.00	19,040.00	.00
30-115-64-64-9-420-75009 Utilities - Water and Sewer		5,855.02	7,820.87	7,130.33	7,500.00	7,500.00	.00
30-115-64-64-9-420-76055 Machines, Equipment and Tools < \$2000		1,841.99	1,498.05	1,503.48	1,500.00	1,500.00	.00
30-115-64-64-9-420-76110 Supplies - Operational		14,953.60	11,560.69	11,136.69	10,000.00	10,000.00	.00
Program 420 - Building Services Totals		\$269,709.22	\$307,788.49	\$326,604.05	\$322,154.00	\$326,776.00	\$4,622.00

General Fund Expense Budget

Budget Year 2018

G/L Account	Account Description	2014 Actual Amount	2015 Actual Amount	2016 Actual Amount	2017 Adopted Budget	2018 City Council/Board Approval	Difference Vs FY17 Adopted Budget
Fund 30 - School General Fund							
Locations 115 - South Salem Elementary							
Function 64 - Operation & Maintenance							
Sub-Function 64 - Operation & Maintenance							
Level 9 - District Wide							
Program 430 - Grounds Services							
30-115-64-64-9-430-74910	Grounds Maintenance-City	6,383.29	4,744.79	10,700.68	8,000.00	8,000.00	.00
Program 430 - Grounds Services Totals		\$6,383.29	\$4,744.79	\$10,700.68	\$8,000.00	\$8,000.00	\$0.00
Level 9 - District Wide Totals		\$276,092.51	\$312,533.28	\$337,304.73	\$330,154.00	\$334,776.00	\$4,622.00
Sub-Function 64 - Operation & Maintenance Totals		\$276,092.51	\$312,533.28	\$337,304.73	\$330,154.00	\$334,776.00	\$4,622.00
Function 64 - Operation & Maintenance Totals		\$276,092.51	\$312,533.28	\$337,304.73	\$330,154.00	\$334,776.00	\$4,622.00
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	7,497.46	.00	.00	.00	.00	.00
30-115-68-10-9-800-71139	Compensation-ITRT	10,413.10	.00	14,016.48	14,017.00	14,523.00	506.00
30-115-68-10-9-800-72100	FICA	1,295.03	.00	1,044.57	1,072.00	1,111.00	39.00
30-115-68-10-9-800-72210	VRS Pension Contribution	1,838.25	.00	1,970.75	2,055.00	2,370.00	315.00
30-115-68-10-9-800-72300	Group Health and Dental Insurance	.00	.00	1,761.40	.00	2,486.00	2,486.00
30-115-68-10-9-800-72400	VRS Group Life Insurance	180.06	.00	166.80	165.00	190.00	25.00
30-115-68-10-9-800-72700	Workers Compensation	34.16	.00	.00	.00	.00	.00
30-115-68-10-9-800-72750	VRS Retiree Health Care Credit	169.42	.00	148.56	156.00	179.00	23.00
30-115-68-10-9-800-73175	Repair/Maint- Computer	2,466.22	2,200.28	1,880.61	2,100.00	2,100.00	.00
30-115-68-10-9-800-76305	ITRT	287.94	266.24	265.82	300.00	300.00	.00
30-115-68-10-9-800-76515	Software-Instructional	2,101.74	2,175.00	2,120.58	2,175.00	2,175.00	.00
30-115-68-10-9-800-76530	Computer Supplies	954.68	952.00	885.10	952.00	952.00	.00
30-115-68-10-9-800-78050	Technology Addl VPSA Eligible	23,592.38	22,445.57	19,886.02	23,500.00	23,500.00	.00
Program 800 - Technology Totals		\$50,830.44	\$28,039.09	\$44,146.69	\$46,492.00	\$49,886.00	\$3,394.00
Level 9 - District Wide Totals		\$50,830.44	\$28,039.09	\$44,146.69	\$46,492.00	\$49,886.00	\$3,394.00
Sub-Function 10 - Classroom Instruction Totals		\$50,830.44	\$28,039.09	\$44,146.69	\$46,492.00	\$49,886.00	\$3,394.00
Function 68 - Technology Totals		\$50,830.44	\$28,039.09	\$44,146.69	\$46,492.00	\$49,886.00	\$3,394.00
Locations 115 - South Salem Elementary Totals		\$3,006,074.89	\$2,985,014.67	\$2,946,511.27	\$3,051,096.00	\$3,124,040.00	\$72,944.00



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East Salem Elementary

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General Fund Expense Budget

Budget Year 2018

G/L Account	Account Description	2014 Actual Amount	2015 Actual Amount	2016 Actual Amount	2017 Adopted Budget	2018 City Council/Board Approval	Difference Vs FY17 Adopted Budget
Fund 30 - School General Fund							
Locations 116 - East Salem Elementary							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 2 - Elementary							
Program 110 - Regular Instruction							
30-116-61-10-2-110-71120	Compensation-Instructional Salaries	1,296,002.25	1,361,874.48	1,439,068.26	1,449,975.00	1,467,313.00	17,338.00
30-116-61-10-2-110-71151	Compensation-Instructional Asst	78,358.60	80,443.76	78,579.34	80,141.00	82,333.00	2,192.00
30-116-61-10-2-110-71520	Compensation-Substitutes	37,433.48	37,478.95	32,340.00	35,000.00	35,000.00	.00
30-116-61-10-2-110-71522	Compensation-REWIP Retirees	73,283.04	56,634.26	46,881.94	24,307.00	6,746.00	(17,561.00)
30-116-61-10-2-110-71650	Compensation-NBC Teacher Bonus	2,916.66	.00	2,499.96	.00	.00	.00
30-116-61-10-2-110-72100	FICA	112,836.75	114,419.19	113,811.82	121,591.00	121,741.00	150.00
30-116-61-10-2-110-72210	VRS Pension Contribution	164,830.38	194,293.09	199,603.64	224,315.00	253,310.00	28,995.00
30-116-61-10-2-110-72220	VRS Hybrid Pension Contribution	.00	15,505.33	12,067.54	.00	.00	.00
30-116-61-10-2-110-72300	Group Health and Dental Insurance	190,731.75	215,900.06	203,944.40	184,130.00	200,130.00	16,000.00
30-116-61-10-2-110-72400	VRS Group Life Insurance	16,040.10	17,441.29	17,914.10	18,055.00	20,333.00	2,278.00
30-116-61-10-2-110-72510	Hybrid Disability Insurance	.00	295.62	302.20	.00	.00	.00
30-116-61-10-2-110-72700	Workers Compensation	2,731.45	.00	.00	.00	.00	.00
30-116-61-10-2-110-72750	VRS Retiree Health Care Credit	15,157.91	15,369.13	15,958.28	16,984.00	19,091.00	2,107.00
30-116-61-10-2-110-72800	Termination Pay for Vac/Sick Leave	.00	.00	6,360.00	.00	.00	.00
30-116-61-10-2-110-73153	Repair & Maint - Music Dept	543.44	385.99	219.00	237.00	240.00	3.00
30-116-61-10-2-110-73154	Repair & Maint - PE Equipment	544.69	.00	683.00	300.00	180.00	(120.00)
30-116-61-10-2-110-76010	Agenda Books	.00	887.50	1,000.00	1,000.00	1,000.00	.00
30-116-61-10-2-110-76015	Allotment	13,310.00	13,037.01	18,493.81	19,796.00	20,373.00	577.00
30-116-61-10-2-110-76045	Furniture and Equip < \$2000	850.00	260.42	1,000.00	1,000.00	1,000.00	.00
30-116-61-10-2-110-76085	School Improvement	96.20	.00	62.34	100.00	100.00	.00
30-116-61-10-2-110-76135	Art Supplies and Equipment <\$2,000	1,297.84	1,232.51	1,241.93	1,242.00	1,245.00	3.00
30-116-61-10-2-110-76195	Career Education	.00	.00	145.82	150.00	20.00	(130.00)
30-116-61-10-2-110-76350	Music	109.75	236.24	267.00	281.00	291.00	10.00
30-116-61-10-2-110-76360	Physical Education	302.85	.00	157.00	289.00	399.00	110.00
30-116-61-10-2-110-76365	Reading	553.90	299.80	349.60	401.00	451.00	50.00
30-116-61-10-2-110-76485	Supplies - Kindergarten	1,235.51	1,154.97	1,876.69	1,386.00	2,107.00	721.00
30-116-61-10-2-110-76490	Supplies - First Grade	84.85	819.40	623.47	728.00	456.00	(272.00)
30-116-61-10-2-110-76495	Supplies - Second Grade	602.06	250.15	398.75	448.00	833.00	385.00
30-116-61-10-2-110-76500	Supplies - Third Grade	30.00	633.83	119.70	258.00	707.00	449.00
30-116-61-10-2-110-76505	Supplies - Fourth Grade	163.25	313.95	409.21	423.00	354.00	(69.00)
30-116-61-10-2-110-76510	Supplies - Fifth Grade	283.45	280.01	483.69	500.00	375.00	(125.00)
Program 110 - Regular Instruction Totals		\$2,010,330.16	\$2,129,446.94	\$2,196,862.49	\$2,183,037.00	\$2,236,128.00	\$53,091.00
Program 120 - Special Education							
30-116-61-10-2-120-71120	Compensation-Instructional Salaries	56,895.96	130,952.15	132,675.00	132,375.00	135,382.00	3,007.00

General Fund Expense Budget

Budget Year 2018

G/L Account	Account Description	2014 Actual Amount	2015 Actual Amount	2016 Actual Amount	2017 Adopted Budget	2018 City Council/Board Approval	Difference Vs FY17 Adopted Budget
Fund 30 - School General Fund							
Locations 116 - East Salem Elementary							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 2 - Elementary							
Program 120 - Special Education							
30-116-61-10-2-120-71151	Compensation-Instructional Asst	15,678.13	17,508.10	17,517.79	15,595.00	15,985.00	390.00
30-116-61-10-2-120-72100	FICA	5,722.86	10,691.48	10,498.60	11,320.00	11,580.00	260.00
30-116-61-10-2-120-72210	VRS Pension Contribution	7,832.86	21,151.92	20,804.52	21,692.00	24,703.00	3,011.00
30-116-61-10-2-120-72300	Group Health and Dental Insurance	14,949.47	22,370.89	22,103.05	16,080.00	22,080.00	6,000.00
30-116-61-10-2-120-72400	VRS Group Life Insurance	782.40	1,735.82	1,760.76	1,746.00	1,983.00	237.00
30-116-61-10-2-120-72510	Hybrid Disability Insurance	.00	13.84	.00	.00	.00	.00
30-116-61-10-2-120-72700	Workers Compensation	213.83	.00	.00	.00	.00	.00
30-116-61-10-2-120-72750	VRS Retiree Health Care Credit	868.50	1,546.32	1,568.52	1,642.00	1,862.00	220.00
30-116-61-10-2-120-76390	Sp Ed LD	745.50	817.98	800.23	800.00	800.00	.00
30-116-61-10-2-120-76400	Sp Ed ED Preschool	400.00	376.18	399.99	500.00	400.00	(100.00)
Program 120 - Special Education Totals		\$104,089.51	\$207,164.68	\$208,128.46	\$201,750.00	\$214,775.00	\$13,025.00
Program 140 - Gifted							
30-116-61-10-2-140-71120	Compensation-Instructional Salaries	57,631.39	63,076.77	53,708.40	53,708.00	55,190.00	1,482.00
30-116-61-10-2-140-72100	FICA	4,906.16	5,080.52	3,302.24	4,109.00	4,222.00	113.00
30-116-61-10-2-140-72210	VRS Pension Contribution	6,854.08	10,583.95	7,551.36	7,874.00	9,007.00	1,133.00
30-116-61-10-2-140-72300	Group Health and Dental Insurance	4,760.10	10,356.19	8,705.38	5,360.00	8,860.00	3,500.00
30-116-61-10-2-140-72400	VRS Group Life Insurance	679.09	868.66	639.12	634.00	723.00	89.00
30-116-61-10-2-140-72700	Workers Compensation	192.02	.00	.00	.00	.00	.00
30-116-61-10-2-140-72750	VRS Retiree Health Care Credit	699.03	773.77	569.28	596.00	679.00	83.00
30-116-61-10-2-140-72800	Termination Pay for Vac/Sick Leave	.00	1,840.00	.00	.00	.00	.00
Program 140 - Gifted Totals		\$75,721.87	\$92,579.86	\$74,475.78	\$72,281.00	\$78,681.00	\$6,400.00
Program 180 - Pre-K Non- Sp Ed							
30-116-61-10-2-180-71120	Compensation-Instructional Salaries	120,764.01	117,909.25	116,574.28	118,352.00	120,188.00	1,836.00
30-116-61-10-2-180-71151	Compensation-Instructional Asst	4,433.93	.00	.00	.00	.00	.00
30-116-61-10-2-180-72100	FICA	9,446.64	8,680.32	8,271.39	9,054.00	9,194.00	140.00
30-116-61-10-2-180-72210	VRS Pension Contribution	13,658.19	13,665.94	16,640.52	17,350.00	19,615.00	2,265.00
30-116-61-10-2-180-72220	VRS Hybrid Pension Contribution	.00	3,306.95	.00	.00	.00	.00
30-116-61-10-2-180-72300	Group Health and Dental Insurance	23,348.40	19,936.27	18,694.20	24,120.00	21,634.00	(2,486.00)
30-116-61-10-2-180-72400	VRS Group Life Insurance	1,349.60	1,393.00	1,408.44	1,397.00	1,574.00	177.00
30-116-61-10-2-180-72510	Hybrid Disability Insurance	.00	123.11	24.68	.00	.00	.00
30-116-61-10-2-180-72700	Workers Compensation	215.37	.00	.00	.00	.00	.00
30-116-61-10-2-180-72750	VRS Retiree Health Care Credit	1,266.71	1,240.78	1,254.60	1,314.00	1,478.00	164.00
Program 180 - Pre-K Non- Sp Ed Totals		\$174,482.85	\$166,255.62	\$162,868.11	\$171,587.00	\$173,683.00	\$2,096.00

General Fund Expense Budget

Budget Year 2018

G/L Account	Account Description	2014 Actual Amount	2015 Actual Amount	2016 Actual Amount	2017 Adopted Budget	2018 City Council/Board Approval	Difference Vs FY17 Adopted Budget
Fund 30 - School General Fund							
Locations 116 - East Salem Elementary							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 2 - Elementary Totals		\$2,364,624.39	\$2,595,447.10	\$2,642,334.84	\$2,628,655.00	\$2,703,267.00	\$74,612.00
Level 3 - Secondary							
Program 140 - Gifted							
30-116-61-10-3-140-71120	Compensation-Instructional Salaries	11,092.32	17,248.51	17,902.80	17,903.00	18,397.00	494.00
30-116-61-10-3-140-72100	FICA	697.50	929.20	1,100.59	1,370.00	1,407.00	37.00
30-116-61-10-3-140-72210	VRS Pension Contribution	1,066.98	2,032.06	2,517.12	2,625.00	3,002.00	377.00
30-116-61-10-3-140-72300	Group Health and Dental Insurance	4,314.30	1,961.52	2,901.72	5,360.00	5,360.00	.00
30-116-61-10-3-140-72400	VRS Group Life Insurance	103.67	166.77	213.12	211.00	241.00	30.00
30-116-61-10-3-140-72700	Workers Compensation	5.45	.00	.00	.00	.00	.00
30-116-61-10-3-140-72750	VRS Retiree Health Care Credit	80.86	148.62	189.84	199.00	226.00	27.00
Program 140 - Gifted Totals		\$17,361.08	\$22,486.68	\$24,825.19	\$27,668.00	\$28,633.00	\$965.00
Level 3 - Secondary Totals		\$17,361.08	\$22,486.68	\$24,825.19	\$27,668.00	\$28,633.00	\$965.00
Level 4 - Middle							
Program 140 - Gifted							
30-116-61-10-4-140-71120	Compensation-Instructional Salaries	29,579.49	45,995.90	47,740.80	47,741.00	49,058.00	1,317.00
30-116-61-10-4-140-72100	FICA	1,859.93	2,478.13	2,935.29	3,652.00	3,753.00	101.00
30-116-61-10-4-140-72210	VRS Pension Contribution	2,845.33	5,418.66	6,712.44	6,999.00	8,006.00	1,007.00
30-116-61-10-4-140-72300	Group Health and Dental Insurance	4,685.82	5,216.55	7,737.84	5,360.00	7,860.00	2,500.00
30-116-61-10-4-140-72400	VRS Group Life Insurance	276.42	444.66	568.08	563.00	643.00	80.00
30-116-61-10-4-140-72700	Workers Compensation	14.53	.00	.00	.00	.00	.00
30-116-61-10-4-140-72750	VRS Retiree Health Care Credit	215.62	396.02	506.04	530.00	603.00	73.00
Program 140 - Gifted Totals		\$39,477.14	\$59,949.92	\$66,200.49	\$64,845.00	\$69,923.00	\$5,078.00
Level 4 - Middle Totals		\$39,477.14	\$59,949.92	\$66,200.49	\$64,845.00	\$69,923.00	\$5,078.00
Level 8 - Pre-K							
Program 180 - Pre-K Non- Sp Ed							
30-116-61-10-8-180-71120	Compensation-Instructional Salaries	.00	.00	.00	35,000.00	.00	(35,000.00)
30-116-61-10-8-180-71151	Compensation-Instructional Asst	.00	.00	.00	.00	18,927.00	18,927.00
30-116-61-10-8-180-72100	FICA	.00	.00	.00	2,678.00	1,448.00	(1,230.00)
30-116-61-10-8-180-72210	VRS Pension Contribution	.00	.00	.00	5,131.00	.00	(5,131.00)
30-116-61-10-8-180-72220	VRS Hybrid Pension Contribution	.00	.00	.00	.00	3,089.00	3,089.00
30-116-61-10-8-180-72300	Group Health and Dental Insurance	.00	.00	.00	.00	453.00	453.00
30-116-61-10-8-180-72400	VRS Group Life Insurance	.00	.00	.00	413.00	248.00	(165.00)
30-116-61-10-8-180-72500	Disability Insurance	.00	.00	.00	.00	40.00	40.00
30-116-61-10-8-180-72750	VRS Retiree Health Care Credit	.00	.00	.00	389.00	233.00	(156.00)
30-116-61-10-8-180-73255	Professional Development	.00	.00	.00	.00	500.00	500.00

General Fund Expense Budget

Budget Year 2018

G/L Account	Account Description	2014 Actual Amount	2015 Actual Amount	2016 Actual Amount	2017 Adopted Budget	2018 City Council/Board Approval	Difference Vs FY17 Adopted Budget
Fund 30 - School General Fund							
Locations 116 - East Salem Elementary							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 8 - Pre-K							
Program 180 - Pre-K Non- Sp Ed							
30-116-61-10-8-180-76435	Supplies - Instructional	.00	.00	5,372.68	.00	5,689.00	5,689.00
Program 180 - Pre-K Non- Sp Ed Totals		\$0.00	\$0.00	\$5,372.68	\$43,611.00	\$30,627.00	(\$12,984.00)
Level 8 - Pre-K Totals		\$0.00	\$0.00	\$5,372.68	\$43,611.00	\$30,627.00	(\$12,984.00)
Sub-Function 10 - Classroom Instruction Totals		\$2,421,462.61	\$2,677,883.70	\$2,738,733.20	\$2,764,779.00	\$2,832,450.00	\$67,671.00
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	41,659.04	48,994.96	48,995.00	50,163.00	1,168.00
30-116-61-21-2-110-72100	FICA	3,601.49	3,184.85	3,637.41	3,748.00	3,837.00	89.00
30-116-61-21-2-110-72210	VRS Pension Contribution	5,161.82	2,300.39	6,888.72	7,183.00	8,187.00	1,004.00
30-116-61-21-2-110-72220	VRS Hybrid Pension Contribution	.00	3,314.70	.00	.00	.00	.00
30-116-61-21-2-110-72300	Group Health and Dental Insurance	7,313.87	616.77	6,491.88	8,040.00	8,040.00	.00
30-116-61-21-2-110-72400	VRS Group Life Insurance	509.40	460.84	583.08	578.00	657.00	79.00
30-116-61-21-2-110-72510	Hybrid Disability Insurance	.00	61.70	24.68	.00	.00	.00
30-116-61-21-2-110-72700	Workers Compensation	83.59	.00	.00	.00	.00	.00
30-116-61-21-2-110-72750	VRS Retiree Health Care Credit	478.54	410.47	519.36	544.00	617.00	73.00
30-116-61-21-2-110-76285	Guidance	261.60	151.75	150.25	150.00	216.00	66.00
Program 110 - Regular Instruction Totals		\$64,301.27	\$52,160.51	\$67,290.34	\$69,238.00	\$71,717.00	\$2,479.00
Level 2 - Elementary Totals		\$64,301.27	\$52,160.51	\$67,290.34	\$69,238.00	\$71,717.00	\$2,479.00
Sub-Function 21 - Student Guidance Totals		\$64,301.27	\$52,160.51	\$67,290.34	\$69,238.00	\$71,717.00	\$2,479.00
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	54,600.25	53,581.89	52,790.00	54,543.00	1,753.00
30-116-61-32-2-110-72100	FICA	3,978.39	4,142.38	3,938.24	4,038.00	4,173.00	135.00
30-116-61-32-2-110-72210	VRS Pension Contribution	5,613.07	7,526.71	7,422.24	7,739.00	8,901.00	1,162.00
30-116-61-32-2-110-72300	Group Health and Dental Insurance	7,313.87	7,399.68	7,045.61	8,040.00	8,040.00	.00
30-116-61-32-2-110-72400	VRS Group Life Insurance	553.96	617.78	628.20	623.00	715.00	92.00
30-116-61-32-2-110-72700	Workers Compensation	92.72	.00	.00	.00	.00	.00
30-116-61-32-2-110-72750	VRS Retiree Health Care Credit	520.38	550.22	559.56	586.00	671.00	85.00
30-116-61-32-2-110-73130	Repair/Maint - Audio/Visual	2,665.52	244.55	2,100.00	1,550.00	1,000.00	(550.00)
30-116-61-32-2-110-76155	Audio Visual Media	312.12	703.10	60.21	600.00	500.00	(100.00)

General Fund Expense Budget

Budget Year 2018

G/L Account	Account Description	2014 Actual Amount	2015 Actual Amount	2016 Actual Amount	2017 Adopted Budget	2018 City Council/Board Approval	Difference Vs FY17 Adopted Budget
Fund 30 - School General Fund							
Locations 116 - East Salem Elementary							
Function 61 - Instruction							
Sub-Function 32 - Instr. Sup. - Media Services							
Level 2 - Elementary							
Program 110 - Regular Instruction							
30-116-61-32-2-110-76325	Library Books and Supplies	2,245.72	2,961.17	1,878.09	2,356.00	2,200.00	(156.00)
30-116-61-32-2-110-76330	Library Reference Materials	.00	890.52	1,178.76	1,300.00	254.00	(1,046.00)
30-116-61-32-2-110-76355	Periodicals	371.02	85.92	490.32	500.00	350.00	(150.00)
	Program 110 - Regular Instruction Totals	\$75,421.66	\$79,722.28	\$78,883.12	\$80,122.00	\$81,347.00	\$1,225.00
	Level 2 - Elementary Totals	\$75,421.66	\$79,722.28	\$78,883.12	\$80,122.00	\$81,347.00	\$1,225.00
	Sub-Function 32 - Instr. Sup. - Media Services Totals	\$75,421.66	\$79,722.28	\$78,883.12	\$80,122.00	\$81,347.00	\$1,225.00
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	94,762.92	96,184.08	96,184.00	98,589.00	2,405.00
30-116-61-41-2-110-71127	Compensation-Asst Principals	65,834.48	65,522.91	69,202.86	69,550.00	71,263.00	1,713.00
30-116-61-41-2-110-71150	Compensation-Clerical	37,635.96	40,277.06	39,849.01	39,080.00	40,057.00	977.00
30-116-61-41-2-110-71200	Compensation-OT	5,831.75	.00	1,754.42	5,500.00	4,500.00	(1,000.00)
30-116-61-41-2-110-71520	Compensation-Substitutes	.00	.00	1,067.56	.00	.00	.00
30-116-61-41-2-110-72100	FICA	15,036.17	13,677.69	14,010.52	16,089.00	16,402.00	313.00
30-116-61-41-2-110-72210	VRS Pension Contribution	25,213.12	28,639.17	28,656.36	30,026.00	34,257.00	4,231.00
30-116-61-41-2-110-72300	Group Health and Dental Insurance	19,859.14	35,645.72	35,186.04	24,120.00	24,120.00	.00
30-116-61-41-2-110-72400	VRS Group Life Insurance	2,449.54	2,350.26	2,425.32	2,417.00	2,750.00	333.00
30-116-61-41-2-110-72700	Workers Compensation	436.44	.00	.00	.00	.00	.00
30-116-61-41-2-110-72750	VRS Retiree Health Care Credit	2,283.06	2,093.67	2,160.36	2,273.00	2,582.00	309.00
30-116-61-41-2-110-73160	Repair/Maint - School Office Equipment	12,409.56	12,644.45	12,611.76	12,000.00	12,000.00	.00
30-116-61-41-2-110-75521	Travel-Principals	.00	308.55	698.64	1,300.00	1,300.00	.00
30-116-61-41-2-110-75803	Dues-Accreditation	.00	.00	.00	350.00	350.00	.00
	Program 110 - Regular Instruction Totals	\$278,905.26	\$295,922.40	\$303,806.93	\$298,889.00	\$308,170.00	\$9,281.00
	Level 2 - Elementary Totals	\$278,905.26	\$295,922.40	\$303,806.93	\$298,889.00	\$308,170.00	\$9,281.00
	Sub-Function 41 - Admin. Principals Office Totals	\$278,905.26	\$295,922.40	\$303,806.93	\$298,889.00	\$308,170.00	\$9,281.00
	Function 61 - Instruction Totals	\$2,840,090.80	\$3,105,688.89	\$3,188,713.59	\$3,213,028.00	\$3,293,684.00	\$80,656.00

General Fund Expense Budget

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G/L Account	Account Description	2014 Actual Amount	2015 Actual Amount	2016 Actual Amount	2017 Adopted Budget	2018 City Council/Board Approval	Difference Vs FY17 Adopted Budget
Fund 30 - School General Fund							
Locations 116 - East Salem Elementary							
Function 62 - Administration, Attend. & Health							
Sub-Function 62 - Admin, Attend. & Health							
Level 9 - District Wide							
Program 222 - Health Services							
30-116-62-62-9-222-76100	Supplies - Nursing	366.21	373.12	391.26	375.00	469.00	94.00
	Program 222 - Health Services Totals	\$366.21	\$373.12	\$391.26	\$375.00	\$469.00	\$94.00
	Level 9 - District Wide Totals	\$366.21	\$373.12	\$391.26	\$375.00	\$469.00	\$94.00
	Sub-Function 62 - Admin, Attend. & Health Totals	\$366.21	\$373.12	\$391.26	\$375.00	\$469.00	\$94.00
	Function 62 - Administration, Attend. & Health Totals	\$366.21	\$373.12	\$391.26	\$375.00	\$469.00	\$94.00
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	79,971.29	89,222.21	87,073.34	91,597.00	95,661.00	4,064.00
30-116-64-64-9-420-71200	Compensation-OT	5,858.01	.00	3,728.54	4,500.00	4,500.00	.00
30-116-64-64-9-420-71520	Compensation-Substitutes	1,196.80	561.00	835.12	2,500.00	2,500.00	.00
30-116-64-64-9-420-72100	FICA	6,571.36	6,700.80	6,687.42	7,543.00	7,854.00	311.00
30-116-64-64-9-420-72210	VRS Pension Contribution	3,970.60	7,831.83	8,122.96	3,966.00	4,142.00	176.00
30-116-64-64-9-420-72300	Group Health and Dental Insurance	18,241.48	22,170.20	21,160.89	22,819.00	22,819.00	.00
30-116-64-64-9-420-72400	VRS Group Life Insurance	1,105.31	885.81	931.72	1,200.00	1,255.00	55.00
30-116-64-64-9-420-72700	Workers Compensation	1,130.18	3,331.00	3,331.00	3,331.00	3,331.00	.00
30-116-64-64-9-420-72750	VRS Retiree Health Care Credit	1,027.34	597.51	630.19	632.00	660.00	28.00
30-116-64-64-9-420-72800	Termination Pay for Vac/Sick Leave	1,062.75	.00	.00	.00	.00	.00
30-116-64-64-9-420-73180	Repair/Maint - Other Contracted	9,205.97	9,160.62	13,357.77	10,000.00	10,500.00	500.00
30-116-64-64-9-420-74900	Building Maintenance -City	33,081.81	46,842.90	43,163.11	51,000.00	53,200.00	2,200.00
30-116-64-64-9-420-75001	Telecom/ Internet Services	6,578.94	9,437.72	8,358.24	10,000.00	6,000.00	(4,000.00)
30-116-64-64-9-420-75004	Utilities - Electric	64,693.86	64,656.18	62,806.41	70,000.00	70,000.00	.00
30-116-64-64-9-420-75005	Utilities - Natural Gas	11,546.44	10,342.27	7,410.08	10,000.00	10,000.00	.00
30-116-64-64-9-420-75009	Utilities - Water and Sewer	25,881.76	10,832.54	7,072.11	10,000.00	10,000.00	.00
30-116-64-64-9-420-76055	Machines, Equipment and Tools < \$2000	.00	.00	.00	.00	1,500.00	1,500.00
30-116-64-64-9-420-76110	Supplies - Operational	10,982.07	14,162.66	13,107.25	10,000.00	10,000.00	.00
	Program 420 - Building Services Totals	\$282,105.97	\$296,735.25	\$287,776.15	\$309,088.00	\$313,922.00	\$4,834.00
Program 430 - Grounds Services							
30-116-64-64-9-430-74910	Grounds Maintenance-City	14,644.26	6,457.72	17,536.80	11,000.00	11,000.00	.00
	Program 430 - Grounds Services Totals	\$14,644.26	\$6,457.72	\$17,536.80	\$11,000.00	\$11,000.00	\$0.00

General Fund Expense Budget

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G/L Account	Account Description	2014 Actual Amount	2015 Actual Amount	2016 Actual Amount	2017 Adopted Budget	2018 City Council/Board Approval	Difference Vs FY17 Adopted Budget
Fund 30 - School General Fund							
Locations 116 - East Salem Elementary							
Function 64 - Operation & Maintenance							
Sub-Function 64 - Operation & Maintenance							
Level 9 - District Wide							
Program 440 - Equipment Services							
30-116-64-64-9-440-76055	Machines, Equipment and Tools < \$2000	61.89	900.60	1,251.64	1,500.00	.00	(1,500.00)
Program 440 - Equipment Services Totals		\$61.89	\$900.60	\$1,251.64	\$1,500.00	\$0.00	(\$1,500.00)
Level 9 - District Wide Totals		\$296,812.12	\$304,093.57	\$306,564.59	\$321,588.00	\$324,922.00	\$3,334.00
Sub-Function 64 - Operation & Maintenance Totals		\$296,812.12	\$304,093.57	\$306,564.59	\$321,588.00	\$324,922.00	\$3,334.00
Function 64 - Operation & Maintenance Totals		\$296,812.12	\$304,093.57	\$306,564.59	\$321,588.00	\$324,922.00	\$3,334.00
Function 68 - Technology							
Sub-Function 10 - Classroom Instruction							
Level 9 - District Wide							
Program 800 - Technology							
30-116-68-10-9-800-71139	Compensation-ITRT	8,461.50	18,322.08	14,016.48	14,017.00	14,523.00	506.00
30-116-68-10-9-800-72100	FICA	1,249.14	1,827.56	1,044.29	1,072.00	1,111.00	39.00
30-116-68-10-9-800-72210	VRS Pension Contribution	1,877.69	3,490.35	1,970.66	2,055.00	2,370.00	315.00
30-116-68-10-9-800-72300	Group Health and Dental Insurance	1,176.74	3,241.29	1,761.41	.00	2,486.00	2,486.00
30-116-68-10-9-800-72400	VRS Group Life Insurance	188.37	286.44	166.80	165.00	190.00	25.00
30-116-68-10-9-800-72700	Workers Compensation	6.03	.00	.00	.00	.00	.00
30-116-68-10-9-800-72750	VRS Retiree Health Care Credit	176.35	255.17	148.56	156.00	179.00	23.00
30-116-68-10-9-800-73175	Repair/Maint- Computer	2,671.77	2,230.52	2,391.38	1,550.00	1,100.00	(450.00)
30-116-68-10-9-800-76305	ITRT	378.81	379.00	323.63	350.00	350.00	.00
30-116-68-10-9-800-76515	Software-Instructional	4,904.21	4,404.14	2,768.20	2,987.00	3,137.00	150.00
30-116-68-10-9-800-76530	Computer Supplies	3,707.00	4,072.28	5,199.60	4,600.00	5,827.00	1,227.00
30-116-68-10-9-800-78050	Technology Addl VPSA Eligible	23,592.38	23,550.35	18,172.15	23,500.00	23,500.00	.00
Program 800 - Technology Totals		\$48,389.99	\$62,059.18	\$47,963.16	\$50,452.00	\$54,773.00	\$4,321.00
Level 9 - District Wide Totals		\$48,389.99	\$62,059.18	\$47,963.16	\$50,452.00	\$54,773.00	\$4,321.00
Sub-Function 10 - Classroom Instruction Totals		\$48,389.99	\$62,059.18	\$47,963.16	\$50,452.00	\$54,773.00	\$4,321.00
Function 68 - Technology Totals		\$48,389.99	\$62,059.18	\$47,963.16	\$50,452.00	\$54,773.00	\$4,321.00
Locations 116 - East Salem Elementary Totals		\$3,185,659.12	\$3,472,214.76	\$3,543,632.60	\$3,585,443.00	\$3,673,848.00	\$88,405.00



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G/L Account	Account Description	2014 Actual Amount	2015 Actual Amount	2016 Actual Amount	2017 Adopted Budget	2018 City Council/Board Approval	Difference Vs FY17 Adopted Budget
Fund 30 - School General Fund							
Locations 119 - Regional							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 2 - Elementary							
Program 127 - Regional Sp Ed Program							
30-119-61-10-2-127-71120	Compensation-Instructional Salaries	139,697.94	33,888.47	49,143.93	50,495.00	48,995.00	(1,500.00)
30-119-61-10-2-127-71151	Compensation-Instructional Asst	277,818.17	98,264.03	94,503.54	101,241.00	103,524.00	2,283.00
30-119-61-10-2-127-71170	Compensation-Bus Drivers	5,203.27	.00	.00	.00	.00	.00
30-119-61-10-2-127-71200	Compensation-OT	453.30	.00	.00	.00	.00	.00
30-119-61-10-2-127-72100	FICA	11,658.19	8,499.87	8,582.67	11,608.00	11,669.00	61.00
30-119-61-10-2-127-72210	VRS Pension Contribution	17,171.40	17,237.76	14,052.83	16,306.00	16,307.00	1.00
30-119-61-10-2-127-72220	VRS Hybrid Pension Contribution	.00	1,850.54	6,049.51	5,720.00	6,054.00	334.00
30-119-61-10-2-127-72300	Group Health and Dental Insurance	49,425.57	45,083.18	49,835.57	46,651.00	53,420.00	6,769.00
30-119-61-10-2-127-72400	VRS Group Life Insurance	1,712.04	1,594.67	1,702.09	1,788.00	1,816.00	28.00
30-119-61-10-2-127-72510	Hybrid Disability Insurance	.00	51.74	121.86	127.00	134.00	7.00
30-119-61-10-2-127-72700	Workers Compensation	906.88	.00	.00	.00	.00	.00
30-119-61-10-2-127-72750	VRS Retiree Health Care Credit	1,503.60	1,395.31	1,515.73	1,593.00	1,617.00	24.00
30-119-61-10-2-127-75529	Travel-Itinerant	185.50	138.00	183.45	500.00	500.00	.00
30-119-61-10-2-127-76435	Supplies - Instructional	877.80	1,727.90	741.72	3,000.00	500.00	(2,500.00)
Program 127 - Regional Sp Ed Program Totals		\$506,613.66	\$209,731.47	\$226,432.90	\$239,029.00	\$244,536.00	\$5,507.00
Level 2 - Elementary Totals		\$506,613.66	\$209,731.47	\$226,432.90	\$239,029.00	\$244,536.00	\$5,507.00
Level 3 - Secondary							
Program 127 - Regional Sp Ed Program							
30-119-61-10-3-127-71120	Compensation-Instructional Salaries	.00	50,530.07	58,370.60	60,115.00	60,597.00	482.00
30-119-61-10-3-127-71151	Compensation-Instructional Asst	14,849.16	105,155.23	131,929.27	129,372.00	117,483.00	(11,889.00)
30-119-61-10-3-127-72100	FICA	4,113.05	10,599.21	13,796.52	14,496.00	13,624.00	(872.00)
30-119-61-10-3-127-72210	VRS Pension Contribution	7,194.86	20,749.81	22,909.70	24,103.00	22,651.00	(1,452.00)
30-119-61-10-3-127-72220	VRS Hybrid Pension Contribution	.00	1,934.92	3,983.59	3,457.00	3,457.00	.00
30-119-61-10-3-127-72300	Group Health and Dental Insurance	3,910.06	41,654.42	48,437.06	47,476.00	61,083.00	13,607.00
30-119-61-10-3-127-72400	VRS Group Life Insurance	734.26	1,861.54	2,276.25	2,238.00	2,120.00	(118.00)
30-119-61-10-3-127-72510	Hybrid Disability Insurance	.00	36.00	70.92	77.00	122.00	45.00
30-119-61-10-3-127-72700	Workers Compensation	1.69	.00	.00	.00	.00	.00
30-119-61-10-3-127-72750	VRS Retiree Health Care Credit	684.90	1,658.36	2,027.52	1,993.00	1,888.00	(105.00)
30-119-61-10-3-127-75529	Travel-Itinerant	333.50	43.00	92.00	500.00	500.00	.00
30-119-61-10-3-127-76435	Supplies - Instructional	1,059.76	1,010.19	833.99	3,000.00	500.00	(2,500.00)
Program 127 - Regional Sp Ed Program Totals		\$32,881.24	\$235,232.75	\$284,727.42	\$286,827.00	\$284,025.00	(\$2,802.00)
Level 3 - Secondary Totals		\$32,881.24	\$235,232.75	\$284,727.42	\$286,827.00	\$284,025.00	(\$2,802.00)

General Fund Expense Budget

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G/L Account	Account Description	2014 Actual Amount	2015 Actual Amount	2016 Actual Amount	2017 Adopted Budget	2018 City Council/Board Approval	Difference Vs FY17 Adopted Budget
Fund 30 - School General Fund							
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	59.88	.00	.00	.00	.00	.00
Program 120 - Special Education Totals		\$59.88	\$0.00	\$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	54,807.11	55,629.00	57,129.00	55,629.00	(1,500.00)
30-119-61-10-4-127-71151	Compensation-Instructional Asst	20,330.60	109,903.37	91,089.93	102,929.00	106,059.00	3,130.00
30-119-61-10-4-127-71170	Compensation-Bus Drivers	189.35	.00	.00	.00	.00	.00
30-119-61-10-4-127-71200	Compensation-OT	.00	.00	56.73	.00	.00	.00
30-119-61-10-4-127-72100	FICA	5,436.24	12,143.63	10,423.18	12,245.00	12,370.00	125.00
30-119-61-10-4-127-72210	VRS Pension Contribution	8,814.70	22,884.80	18,357.24	21,132.00	19,142.00	(1,990.00)
30-119-61-10-4-127-72220	VRS Hybrid Pension Contribution	.00	806.26	2,517.86	2,113.00	4,563.00	2,450.00
30-119-61-10-4-127-72300	Group Health and Dental Insurance	39,273.07	48,062.20	40,634.65	46,755.00	39,713.00	(7,042.00)
30-119-61-10-4-127-72400	VRS Group Life Insurance	899.58	1,973.52	1,732.42	1,887.00	1,925.00	38.00
30-119-61-10-4-127-72510	Hybrid Disability Insurance	.00	18.02	57.02	47.00	101.00	54.00
30-119-61-10-4-127-72700	Workers Compensation	2.86	.00	.00	.00	.00	.00
30-119-61-10-4-127-72750	VRS Retiree Health Care Credit	839.06	1,732.02	1,569.25	1,681.00	1,714.00	33.00
30-119-61-10-4-127-75529	Travel-Itinerant	129.00	201.50	201.90	500.00	500.00	.00
30-119-61-10-4-127-76435	Supplies - Instructional	1,426.75	514.53	500.40	3,000.00	500.00	(2,500.00)
Program 127 - Regional Sp Ed Program Totals		\$77,341.21	\$253,046.96	\$222,769.58	\$249,418.00	\$242,216.00	(\$7,202.00)
Level 4 - Middle Totals		\$77,401.09	\$253,046.96	\$222,769.58	\$249,418.00	\$242,216.00	(\$7,202.00)
Sub-Function 10 - Classroom Instruction Totals		\$616,895.99	\$698,011.18	\$733,929.90	\$775,274.00	\$770,777.00	(\$4,497.00)
Function 61 - Instruction Totals		\$616,895.99	\$698,011.18	\$733,929.90	\$775,274.00	\$770,777.00	(\$4,497.00)
Locations 119 - Regional Totals		\$616,895.99	\$698,011.18	\$733,929.90	\$775,274.00	\$770,777.00	(\$4,497.00)

General Fund Expense Budget

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G/L Account	Account Description	2014 Actual Amount	2015 Actual Amount	2016 Actual Amount	2017 Adopted Budget	2018 City Council/Board Approval	Difference Vs FY17 Adopted Budget
Fund 30 - School General Fund							
Locations 121 - Central Administration							
Function 62 - Administration, Attend. & Health							
Sub-Function 62 - Admin, Attend. & Health							
Level 9 - District Wide							
Program 211 - Board Services							
30-121-62-62-9-211-71111	Compensation-Board Members	20,000.04	20,000.04	20,000.04	20,001.00	20,001.00	.00
30-121-62-62-9-211-72100	FICA	1,358.31	1,530.06	1,530.04	1,531.00	1,531.00	.00
30-121-62-62-9-211-72210	VRS Pension Contribution	166.65	.00	.00	.00	.00	.00
30-121-62-62-9-211-72400	VRS Group Life Insurance	16.14	.00	.00	.00	.00	.00
30-121-62-62-9-211-72750	VRS Retiree Health Care Credit	15.21	.00	.00	.00	.00	.00
30-121-62-62-9-211-73080	Legal Services	44,447.78	44,822.22	30,301.85	45,000.00	45,000.00	.00
30-121-62-62-9-211-75300	Insurance - General Liability	14,277.48	14,548.12	15,616.00	16,500.00	17,325.00	825.00
30-121-62-62-9-211-75501	Travel-Board Members	5,786.42	5,407.41	7,625.81	6,000.00	6,000.00	.00
30-121-62-62-9-211-75802	Dues	24,192.28	24,021.78	25,601.87	26,405.00	26,405.00	.00
Program 211 - Board Services Totals		\$110,260.31	\$110,329.63	\$100,675.61	\$115,437.00	\$116,262.00	\$825.00
Program 212 - Exec Admin Services							
30-121-62-62-9-212-71112	Compensation-Superintendent	142,012.14	147,444.33	150,772.80	145,189.00	159,000.00	13,811.00
30-121-62-62-9-212-71113	Compensation-Asst Superintendent	125,139.00	85,564.65	108,560.00	87,952.00	90,124.00	2,172.00
30-121-62-62-9-212-71150	Compensation-Clerical	82,312.86	58,243.96	70,189.59	57,383.00	59,560.00	2,177.00
30-121-62-62-9-212-71200	Compensation-OT	5,972.76	.00	1,054.28	6,000.00	4,500.00	(1,500.00)
30-121-62-62-9-212-71522	Compensation-REWIP Retirees	.00	.00	.00	63,633.00	.00	(63,633.00)
30-121-62-62-9-212-71625	Compensation-Travel Allowance	.00	7,200.00	.00	.00	.00	.00
30-121-62-62-9-212-72100	FICA	27,904.80	28,761.67	24,508.41	29,214.00	28,498.00	(716.00)
30-121-62-62-9-212-72210	VRS Pension Contribution	53,528.52	37,224.60	44,657.30	45,775.00	60,062.00	14,287.00
30-121-62-62-9-212-72300	Group Health and Dental Insurance	23,465.43	36,029.53	36,577.71	31,625.00	37,772.00	6,147.00
30-121-62-62-9-212-72400	VRS Group Life Insurance	5,170.44	4,036.07	4,255.25	3,684.00	4,821.00	1,137.00
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	1,005.91	.00	.00	.00	.00	.00
30-121-62-62-9-212-72750	VRS Retiree Health Care Credit	4,785.73	3,595.11	3,790.15	3,466.00	4,527.00	1,061.00
30-121-62-62-9-212-72802	Deferred Compensation Contribution	6,938.04	9,976.02	14,518.80	14,519.00	18,000.00	3,481.00
30-121-62-62-9-212-72805	Auto Allowance	7,200.00	.00	7,200.00	7,200.00	7,200.00	.00
30-121-62-62-9-212-73035	Consultants	548.72	24,753.68	18,415.61	1,000.00	1,000.00	.00
30-121-62-62-9-212-73060	Emergency Notification Services	8,293.50	8,293.50	8,293.50	8,300.00	8,300.00	.00
30-121-62-62-9-212-73115	Printing Services	14,409.06	14,874.96	12,301.24	14,660.00	14,660.00	.00
30-121-62-62-9-212-73160	Repair/Maint - School Office Equipment	9,809.80	9,221.04	9,948.68	13,000.00	13,000.00	.00
30-121-62-62-9-212-73205	Software Licensing Fees	51,433.08	47,797.52	46,742.92	64,586.00	52,096.00	(12,490.00)
30-121-62-62-9-212-75200	Postage	18,388.19	12,346.74	16,413.29	19,000.00	19,000.00	.00
30-121-62-62-9-212-75503	Travel- Superintendent	6,466.94	6,613.56	8,138.74	6,000.00	6,000.00	.00
30-121-62-62-9-212-75509	Travel-Asst Superintendent	2,862.47	1,869.45	1,679.35	1,120.00	1,120.00	.00

General Fund Expense Budget

Budget Year 2018

G/L Account	Account Description	2014 Actual Amount	2015 Actual Amount	2016 Actual Amount	2017 Adopted Budget	2018 City Council/Board Approval	Difference Vs FY17 Adopted Budget
Fund 30 - School General Fund							
Locations 121 - Central Administration							
Function 62 - Administration, Attend. & Health							
Sub-Function 62 - Admin, Attend. & Health							
Level 9 - District Wide							
Program 212 - Exec Admin Services							
30-121-62-62-9-212-76045	Furniture and Equip < \$2000	.00	238.00	7,135.09	1,250.00	1,250.00	.00
30-121-62-62-9-212-76105	Supplies - Office	28,676.95	31,905.38	31,750.25	29,000.00	29,000.00	.00
Program 212 - Exec Admin Services Totals		\$626,781.84	\$576,447.27	\$627,360.46	\$654,014.00	\$619,948.00	(\$34,066.00)
Program 213 - Information Services							
30-121-62-62-9-213-72100	FICA	16.43	.00	.00	.00	.00	.00
30-121-62-62-9-213-72210	VRS Pension Contribution	23.54	.00	.00	.00	.00	.00
30-121-62-62-9-213-72400	VRS Group Life Insurance	2.32	.00	.00	.00	.00	.00
30-121-62-62-9-213-72750	VRS Retiree Health Care Credit	2.18	.00	.00	.00	.00	.00
30-121-62-62-9-213-73025	Communications Director Services	30,685.00	30,685.00	40,685.00	40,685.00	40,685.00	.00
30-121-62-62-9-213-73210	Special Report Services-Supt	14,645.69	15,216.02	19,450.48	44,854.00	51,853.00	6,999.00
30-121-62-62-9-213-74905	Information Technology Services-City	67,263.48	73,863.60	52,631.04	80,454.00	89,373.00	8,919.00
Program 213 - Information Services Totals		\$112,638.64	\$119,764.62	\$112,766.52	\$165,993.00	\$181,911.00	\$15,918.00
Program 214 - Personnel Services							
30-121-62-62-9-214-71110	Compensation-Administrative	114,123.96	84,146.76	88,859.04	88,859.00	91,081.00	2,222.00
30-121-62-62-9-214-71150	Compensation-Clerical	60,721.60	83,768.86	84,713.75	84,681.00	60,659.00	(24,022.00)
30-121-62-62-9-214-71200	Compensation-OT	.00	.00	151.79	.00	750.00	750.00
30-121-62-62-9-214-71522	Compensation-REWIP Retirees	5,666.17	92,597.51	.00	.00	.00	.00
30-121-62-62-9-214-71625	Compensation-Travel Allowance	.00	1,200.00	1,200.00	1,200.00	1,200.00	.00
30-121-62-62-9-214-72100	FICA	16,721.27	12,353.22	12,063.75	13,368.00	11,757.00	(1,611.00)
30-121-62-62-9-214-72210	VRS Pension Contribution	27,558.68	22,203.56	24,399.72	25,441.00	24,764.00	(677.00)
30-121-62-62-9-214-72300	Group Health and Dental Insurance	11,162.49	31,661.55	34,822.47	23,718.00	24,858.00	1,140.00
30-121-62-62-9-214-72400	VRS Group Life Insurance	2,678.64	1,822.25	2,065.20	2,048.00	1,988.00	(60.00)
30-121-62-62-9-214-72700	Workers Compensation	328.03	71,417.00	40,067.00	91,351.00	95,919.00	4,568.00
30-121-62-62-9-214-72750	VRS Retiree Health Care Credit	2,500.84	1,623.18	1,839.48	1,926.00	1,866.00	(60.00)
30-121-62-62-9-214-72800	Termination Pay for Vac/Sick Leave	51,154.60	.00	.00	.00	.00	.00
30-121-62-62-9-214-73065	Employee Assistance Plan	7,068.00	7,068.00	5,301.00	7,070.00	7,070.00	.00
30-121-62-62-9-214-73110	Pre-Employment Checks	4,502.57	7,613.42	5,621.94	7,779.00	7,779.00	.00
30-121-62-62-9-214-73120	Recruiting Fees	825.00	1,535.27	1,260.34	2,250.00	3,750.00	1,500.00
30-121-62-62-9-214-73235	Professional Development -NBC Certification Fees	4,850.00	2,537.50	6,925.00	7,725.00	7,725.00	.00
30-121-62-62-9-214-73265	Teacher Licensing	600.00	(1,350.00)	25.00	250.00	250.00	.00
30-121-62-62-9-214-75517	Travel-Director of Human Resources	3,244.67	1,634.22	1,478.19	1,440.00	2,940.00	1,500.00
Program 214 - Personnel Services Totals		\$313,706.52	\$421,832.30	\$310,793.67	\$359,106.00	\$344,356.00	(\$14,750.00)

General Fund Expense Budget

Budget Year 2018

G/L Account	Account Description	2014 Actual Amount	2015 Actual Amount	2016 Actual Amount	2017 Adopted Budget	2018 City Council/Board Approval	Difference Vs FY17 Adopted Budget
Fund 30 - School General Fund							
Locations 121 - Central Administration							
Function 62 - Administration, Attend. & Health							
Sub-Function 62 - Admin, Attend. & Health							
Level 9 - District Wide							
Program 216 - Fiscal Services							
30-121-62-62-9-216-71110	Compensation-Administrative	184,381.04	91,083.12	96,047.16	96,047.00	98,448.00	2,401.00
30-121-62-62-9-216-71150	Compensation-Clerical	72,042.50	39,148.11	59,147.40	59,147.00	86,765.00	27,618.00
30-121-62-62-9-216-71200	Compensation-OT	.00	.00	(610.66)	.00	750.00	750.00
30-121-62-62-9-216-71522	Compensation-REWIP Retirees	.00	19,323.04	.00	10,537.00	10,537.00	.00
30-121-62-62-9-216-71625	Compensation-Travel Allowance	.00	1,200.00	1,200.00	1,200.00	1,200.00	.00
30-121-62-62-9-216-72100	FICA	18,753.33	8,925.73	11,132.25	12,770.00	15,124.00	2,354.00
30-121-62-62-9-216-72210	VRS Pension Contribution	32,338.50	14,725.90	21,820.32	22,751.00	30,227.00	7,476.00
30-121-62-62-9-216-72220	VRS Hybrid Pension Contribution	.00	1,373.94	.00	.00	.00	.00
30-121-62-62-9-216-72300	Group Health and Dental Insurance	22,324.99	10,460.44	16,899.58	15,812.00	24,857.00	9,045.00
30-121-62-62-9-216-72400	VRS Group Life Insurance	3,141.88	1,321.26	1,846.80	1,831.00	2,426.00	595.00
30-121-62-62-9-216-72510	Hybrid Disability Insurance	.00	25.58	.00	.00	.00	.00
30-121-62-62-9-216-72700	Workers Compensation	509.99	.00	.00	.00	.00	.00
30-121-62-62-9-216-72750	VRS Retiree Health Care Credit	2,924.67	1,176.99	1,645.08	1,723.00	2,278.00	555.00
30-121-62-62-9-216-72800	Termination Pay for Vac/Sick Leave	.00	6,244.50	.00	.00	.00	.00
30-121-62-62-9-216-73005	Audit Fees	8,756.00	11,006.00	11,359.00	11,000.00	11,400.00	400.00
30-121-62-62-9-216-73085	Maintenance of Records	8,939.52	7,713.97	.00	.00	.00	.00
30-121-62-62-9-216-75513	Travel-Director of Business	3,869.19	1,722.75	2,793.89	2,880.00	2,880.00	.00
Program 216 - Fiscal Services Totals		\$357,981.61	\$215,451.33	\$223,280.82	\$235,698.00	\$286,892.00	\$51,194.00
Level 9 - District Wide Totals		\$1,521,368.92	\$1,443,825.15	\$1,374,877.08	\$1,530,248.00	\$1,549,369.00	\$19,121.00
Sub-Function 62 - Admin, Attend. & Health Totals		\$1,521,368.92	\$1,443,825.15	\$1,374,877.08	\$1,530,248.00	\$1,549,369.00	\$19,121.00
Function 62 - Administration, Attend. & Health Totals		\$1,521,368.92	\$1,443,825.15	\$1,374,877.08	\$1,530,248.00	\$1,549,369.00	\$19,121.00
Function 64 - Operation & Maintenance							
Sub-Function 64 - Operation & Maintenance							
Level 9 - District Wide							
Program 420 - Building Services							
30-121-64-64-9-420-71187	Compensation-Student Workers	4,211.00	1,671.00	4,080.74	5,000.00	5,000.00	.00
30-121-64-64-9-420-71190	Compensation-Custodians	47,478.64	46,434.31	48,086.57	49,399.00	50,634.00	1,235.00
30-121-64-64-9-420-71191	Compensation - Const/Maint Mgr	11,912.08	.00	.00	32,942.00	.00	(32,942.00)
30-121-64-64-9-420-71200	Compensation-OT	.00	.00	21.05	2,000.00	1,000.00	(1,000.00)
30-121-64-64-9-420-72100	FICA	4,787.12	3,442.70	3,840.20	6,835.00	4,333.00	(2,502.00)
30-121-64-64-9-420-72210	VRS Pension Contribution	3,158.97	3,616.14	3,770.00	3,565.00	2,192.00	(1,373.00)
30-121-64-64-9-420-72300	Group Health and Dental Insurance	11,495.40	14,775.40	14,518.20	14,363.00	19,886.00	5,523.00

General Fund Expense Budget

Budget Year 2018

G/L Account	Account Description	2014 Actual Amount	2015 Actual Amount	2016 Actual Amount	2017 Adopted Budget	2018 City Council/Board Approval	Difference Vs FY17 Adopted Budget
Fund 30 - School General Fund							
Locations 121 - Central Administration							
Function 64 - Operation & Maintenance							
Sub-Function 64 - Operation & Maintenance							
Level 9 - District Wide							
Program 420 - Building Services							
30-121-64-64-9-420-72400	VRS Group Life Insurance	876.43	548.16	571.52	1,079.00	664.00	(415.00)
30-121-64-64-9-420-72600	Unemployment Compensation	6,972.17	1,378.69	.00	9,000.00	9,000.00	.00
30-121-64-64-9-420-72700	Workers Compensation	912.53	2,883.00	2,883.00	2,883.00	2,883.00	.00
30-121-64-64-9-420-72750	VRS Retiree Health Care Credit	812.16	290.25	302.55	568.00	349.00	(219.00)
30-121-64-64-9-420-72810	Uniform Allowance	250.00	.00	.00	.00	.00	.00
30-121-64-64-9-420-73180	Repair/Maint - Other Contracted	4,446.02	831.60	3,293.89	1,500.00	1,500.00	.00
30-121-64-64-9-420-73195	Safety and OSHA Training	624.09	1,037.00	1,088.48	1,900.00	1,900.00	.00
30-121-64-64-9-420-74900	Building Maintenance -City	16,565.43	11,394.32	14,031.90	14,000.00	14,000.00	.00
30-121-64-64-9-420-75001	Telecom/ Internet Services	12,375.41	13,279.02	12,375.19	15,500.00	10,000.00	(5,500.00)
30-121-64-64-9-420-75004	Utilities - Electric	23,336.17	24,180.69	24,196.37	26,000.00	26,000.00	.00
30-121-64-64-9-420-75005	Utilities - Natural Gas	3,662.50	3,461.67	3,055.98	5,020.00	5,020.00	.00
30-121-64-64-9-420-75009	Utilities - Water and Sewer	1,188.15	1,312.04	1,420.64	1,400.00	1,400.00	.00
30-121-64-64-9-420-75302	Insurance -Property	80,060.72	84,546.84	81,439.00	80,000.00	84,000.00	4,000.00
30-121-64-64-9-420-76110	Supplies - Operational	.00	.00	.00	.00	2,000.00	2,000.00
Program 420 - Building Services Totals		\$235,124.99	\$215,082.83	\$218,975.28	\$272,954.00	\$241,761.00	(\$31,193.00)
Level 9 - District Wide Totals		\$235,124.99	\$215,082.83	\$218,975.28	\$272,954.00	\$241,761.00	(\$31,193.00)
Sub-Function 64 - Operation & Maintenance Totals		\$235,124.99	\$215,082.83	\$218,975.28	\$272,954.00	\$241,761.00	(\$31,193.00)
Function 64 - Operation & Maintenance Totals		\$235,124.99	\$215,082.83	\$218,975.28	\$272,954.00	\$241,761.00	(\$31,193.00)
Locations 121 - Central Administration Totals		\$1,756,493.91	\$1,658,907.98	\$1,593,852.36	\$1,803,202.00	\$1,791,130.00	(\$12,072.00)

General Fund Expense Budget

Budget Year 2018

G/L Account	Account Description	2014 Actual Amount	2015 Actual Amount	2016 Actual Amount	2017 Adopted Budget	2018 City Council/Board Approval	Difference Vs FY17 Adopted Budget
Fund 30 - School General Fund							
Locations 122 - Central Attend. & Health							
Function 62 - Administration, Attend. & Health							
Sub-Function 62 - Admin, Attend. & Health							
Level 9 - District Wide							
Program 222 - Health Services							
30-122-62-62-9-222-71131	Compensation-School Nurses	295,384.47	309,465.25	311,109.10	312,648.00	318,011.00	5,363.00
30-122-62-62-9-222-71200	Compensation-OT	124.32	.00	.00	.00	.00	.00
30-122-62-62-9-222-71520	Compensation-Substitutes	.00	7,428.88	11,427.58	6,000.00	6,000.00	.00
30-122-62-62-9-222-72100	FICA	7,445.67	21,963.93	22,743.18	24,377.00	24,787.00	410.00
30-122-62-62-9-222-72210	VRS Pension Contribution	11,455.70	37,810.59	36,782.16	45,834.00	51,899.00	6,065.00
30-122-62-62-9-222-72300	Group Health and Dental Insurance	35,778.96	33,903.69	30,681.01	38,674.00	39,772.00	1,098.00
30-122-62-62-9-222-72400	VRS Group Life Insurance	1,148.94	3,103.04	3,113.04	3,689.00	4,166.00	477.00
30-122-62-62-9-222-72700	Workers Compensation	547.97	.00	.00	.00	.00	.00
30-122-62-62-9-222-72750	VRS Retiree Health Care Credit	1,075.26	2,764.09	2,773.08	3,470.00	3,912.00	442.00
30-122-62-62-9-222-73037	Contractual Services - Other	.00	.00	3,468.85	2,874.00	2,874.00	.00
30-122-62-62-9-222-73055	Drug Testing Services/Pledge Program	12,794.58	11,576.80	11,822.58	13,039.00	15,329.00	2,290.00
30-122-62-62-9-222-73085	Maintenance of Records	.00	.00	8,977.56	9,500.00	9,500.00	.00
30-122-62-62-9-222-73115	Printing Services	.00	.00	.00	4,000.00	4,000.00	.00
30-122-62-62-9-222-73255	Professional Development	.00	.00	951.29	1,200.00	1,200.00	.00
30-122-62-62-9-222-73260	Student Assistance Program	2,750.00	1,320.00	345.00	2,000.00	2,000.00	.00
30-122-62-62-9-222-75525	Travel - Health Services Staff	1,534.45	1,941.99	938.07	3,400.00	3,400.00	.00
30-122-62-62-9-222-76045	Furniture and Equip < \$2000	4,318.47	1,286.39	1,962.53	.00	.00	.00
30-122-62-62-9-222-76100	Supplies - Nursing	.00	.00	.00	1,500.00	1,500.00	.00
30-122-62-62-9-222-76460	Testing Materials-Attend and Health	2,845.41	3,856.30	4,692.68	.00	.00	.00
Program 222 - Health Services Totals		\$377,204.20	\$436,420.95	\$451,787.71	\$472,205.00	\$488,350.00	\$16,145.00
Program 223 - Psych Services							
30-122-62-62-9-223-71132	Compensation-Psychologists	149,318.04	186,212.41	188,701.20	188,701.00	193,419.00	4,718.00
30-122-62-62-9-223-72100	FICA	11,095.03	13,184.52	13,283.58	14,436.00	14,797.00	361.00
30-122-62-62-9-223-72210	VRS Pension Contribution	19,550.89	26,822.89	26,531.40	27,664.00	31,566.00	3,902.00
30-122-62-62-9-223-72300	Group Health and Dental Insurance	15,780.22	23,936.75	24,167.42	20,673.00	29,829.00	9,156.00
30-122-62-62-9-223-72400	VRS Group Life Insurance	1,896.42	2,201.31	2,245.56	2,227.00	2,534.00	307.00
30-122-62-62-9-223-72700	Workers Compensation	324.96	.00	.00	.00	.00	.00
30-122-62-62-9-223-72750	VRS Retiree Health Care Credit	1,763.28	1,960.91	2,000.28	2,095.00	2,379.00	284.00
Program 223 - Psych Services Totals		\$199,728.84	\$254,318.79	\$256,929.44	\$255,796.00	\$274,524.00	\$18,728.00
Program 224 - Speech/Audio Services							
30-122-62-62-9-224-71131	Compensation-School Nurses	11,019.72	.00	.00	.00	.00	.00
30-122-62-62-9-224-71185	Compensation- Speech and Vision Teachers	230,798.08	216,887.25	217,658.84	233,179.00	240,836.00	7,657.00
30-122-62-62-9-224-72100	FICA	16,816.71	15,658.03	15,546.03	17,838.00	18,424.00	586.00

General Fund Expense Budget

Budget Year 2018

G/L Account	Account Description	2014 Actual Amount	2015 Actual Amount	2016 Actual Amount	2017 Adopted Budget	2018 City Council/Board Approval	Difference Vs FY17 Adopted Budget
Fund 30 - School General Fund							
Locations 122 - Central Attend. & Health							
Function 62 - Administration, Attend. & Health							
Sub-Function 62 - Admin, Attend. & Health							
Level 9 - District Wide							
Program 224 - Speech/Audio Services							
30-122-62-62-9-224-72210	VRS Pension Contribution	27,486.37	26,981.38	23,364.60	34,184.00	39,304.00	5,120.00
30-122-62-62-9-224-72220	VRS Hybrid Pension Contribution	.00	2,697.30	7,311.24	.00	.00	.00
30-122-62-62-9-224-72300	Group Health and Dental Insurance	20,483.74	27,825.76	24,014.82	20,673.00	29,829.00	9,156.00
30-122-62-62-9-224-72400	VRS Group Life Insurance	2,703.68	2,435.85	2,596.32	2,752.00	3,155.00	403.00
30-122-62-62-9-224-72510	Hybrid Disability Insurance	.00	50.25	160.50	.00	.00	.00
30-122-62-62-9-224-72700	Workers Compensation	447.06	.00	.00	.00	.00	.00
30-122-62-62-9-224-72750	VRS Retiree Health Care Credit	2,537.48	2,169.66	2,312.64	2,588.00	2,962.00	374.00
30-122-62-62-9-224-72800	Termination Pay for Vac/Sick Leave	.00	3,040.00	.00	.00	.00	.00
Program 224 - Speech/Audio Services Totals		\$312,292.84	\$297,745.48	\$292,964.99	\$311,214.00	\$334,510.00	\$23,296.00
Level 9 - District Wide Totals		\$889,225.88	\$988,485.22	\$1,001,682.14	\$1,039,215.00	\$1,097,384.00	\$58,169.00
Sub-Function 62 - Admin, Attend. & Health Totals		\$889,225.88	\$988,485.22	\$1,001,682.14	\$1,039,215.00	\$1,097,384.00	\$58,169.00
Function 62 - Administration, Attend. & Health Totals		\$889,225.88	\$988,485.22	\$1,001,682.14	\$1,039,215.00	\$1,097,384.00	\$58,169.00
Locations 122 - Central Attend. & Health Totals		\$889,225.88	\$988,485.22	\$1,001,682.14	\$1,039,215.00	\$1,097,384.00	\$58,169.00

General Fund Expense Budget

Budget Year 2018

G/L Account	Account Description	2014 Actual Amount	2015 Actual Amount	2016 Actual Amount	2017 Adopted Budget	2018 City Council/Board Approval	Difference Vs FY17 Adopted Budget
Fund 30 - School General Fund							
Locations 130 - Transportation							
Function 63 - Pupil Transportation							
Sub-Function 63 - Pupil Transportation							
Level 9 - District Wide							
Program 310 - Transportation Mgmt and Dir							
30-130-63-63-9-310-71150	Compensation-Clerical	15,412.08	15,832.17	21,537.19	22,471.00	36,849.00	14,378.00
30-130-63-63-9-310-71173	Compensation-Transportation Supr	40,521.00	42,024.79	60,725.26	58,739.00	59,183.00	444.00
30-130-63-63-9-310-71522	Compensation-REWIP Retirees	.00	.00	2,039.92	4,151.00	4,151.00	.00
30-130-63-63-9-310-72100	FICA	4,149.90	4,907.76	6,308.60	6,530.00	7,664.00	1,134.00
30-130-63-63-9-310-72210	VRS Pension Contribution	2,626.27	7,516.46	10,607.46	3,516.00	15,672.00	12,156.00
30-130-63-63-9-310-72300	Group Health and Dental Insurance	7,529.46	14,476.43	12,118.19	7,923.00	19,886.00	11,963.00
30-130-63-63-9-310-72400	VRS Group Life Insurance	667.64	616.86	897.75	1,064.00	1,258.00	194.00
30-130-63-63-9-310-72700	Workers Compensation	1,180.80	.00	.00	.00	.00	.00
30-130-63-63-9-310-72750	VRS Retiree Health Care Credit	622.76	549.44	799.78	560.00	1,181.00	621.00
30-130-63-63-9-310-72800	Termination Pay for Vac/Sick Leave	.00	8,800.00	.00	.00	.00	.00
30-130-63-63-9-310-74900	Building Maintenance -City	1,227.22	487.81	732.30	1,000.00	1,000.00	.00
Program 310 - Transportation Mgmt and Dir		\$73,937.13	\$95,211.72	\$115,766.45	\$105,954.00	\$146,844.00	\$40,890.00
Totals							
Program 320 - Vehicle Operation Services							
30-130-63-63-9-320-71170	Compensation-Bus Drivers	356,765.53	395,487.44	368,746.38	341,979.00	383,887.00	41,908.00
30-130-63-63-9-320-71171	Compensation-Bus Drivers-Field Trips	38,370.03	51,330.11	46,211.15	38,000.00	38,000.00	.00
30-130-63-63-9-320-71174	Compensation-Substitute Bus Drivers	53,070.05	38,868.92	44,147.22	28,000.00	28,000.00	.00
30-130-63-63-9-320-71198	Compensation - SOL Summer School	2,188.62	.00	.00	12,500.00	12,500.00	.00
30-130-63-63-9-320-71199	Compensation - Remedial Summer School	1,159.50	.00	.00	.00	.00	.00
30-130-63-63-9-320-71200	Compensation-OT	40,945.57	.00	2,916.97	15,000.00	15,000.00	.00
30-130-63-63-9-320-72100	FICA	38,933.87	34,792.37	32,636.31	33,314.00	36,520.00	3,206.00
30-130-63-63-9-320-72210	VRS Pension Contribution	21,876.44	25,691.15	23,052.52	14,808.00	16,622.00	1,814.00
30-130-63-63-9-320-72220	VRS Hybrid Pension Contribution	.00	2,187.94	3,950.22	.00	.00	.00
30-130-63-63-9-320-72300	Group Health and Dental Insurance	188,131.16	146,444.54	135,711.85	196,793.00	216,260.00	19,467.00
30-130-63-63-9-320-72400	VRS Group Life Insurance	5,758.99	4,225.68	4,096.33	4,480.00	5,037.00	557.00
30-130-63-63-9-320-72510	Hybrid Disability Insurance	.00	198.38	333.63	.00	.00	.00
30-130-63-63-9-320-72700	Workers Compensation	9,031.25	.00	.00	.00	.00	.00
30-130-63-63-9-320-72750	VRS Retiree Health Care Credit	5,206.18	2,237.50	2,167.37	2,360.00	2,649.00	289.00
30-130-63-63-9-320-72800	Termination Pay for Vac/Sick Leave	4,820.00	11,140.00	.00	.00	.00	.00
30-130-63-63-9-320-73055	Drug Testing Services/Pledge Program	2,525.00	2,728.00	1,399.00	1,300.00	1,300.00	.00
30-130-63-63-9-320-73070	Employee Physicals	.00	400.00	1,950.25	2,100.00	2,100.00	.00
30-130-63-63-9-320-73100	Parents-Sp Ed Transportation Payments	.00	1,713.80	2,447.34	1,500.00	1,500.00	.00
30-130-63-63-9-320-73255	Professional Development	1,371.00	1,328.35	23,636.98	1,000.00	1,000.00	.00
30-130-63-63-9-320-73420	Private Carrier Transportation	.00	.00	22,403.85	.00	.00	.00

General Fund Expense Budget

Budget Year 2018

G/L Account	Account Description	2014 Actual Amount	2015 Actual Amount	2016 Actual Amount	2017 Adopted Budget	2018 City Council/Board Approval	Difference Vs FY17 Adopted Budget
Fund 30 - School General Fund							
Locations 130 - Transportation							
Function 63 - Pupil Transportation							
Sub-Function 63 - Pupil Transportation							
Level 9 - District Wide							
Program 320 - Vehicle Operation Services							
30-130-63-63-9-320-75304	Insurance - Motor Vehicle	29,833.80	30,770.04	28,084.00	33,000.00	34,650.00	1,650.00
30-130-63-63-9-320-75530	Travel - Other	.00	.00	36.00	.00	.00	.00
30-130-63-63-9-320-76125	Fuel and Lubricants	106,931.92	79,985.55	46,993.97	120,000.00	115,000.00	(5,000.00)
30-130-63-63-9-320-76126	Fuel and Lubricants - Field Trips	.00	.00	6,161.20	.00	.00	.00
Program 320 - Vehicle Operation Services		\$906,918.91	\$829,529.77	\$797,082.54	\$846,134.00	\$910,025.00	\$63,891.00
Totals							
Program 330 - Transportation Monitoring Svcs							
30-130-63-63-9-330-71172	Compensation-Bus Aides	56,718.15	70,726.64	67,675.78	58,761.00	62,479.00	3,718.00
30-130-63-63-9-330-71520	Compensation-Substitutes	.00	3,985.80	5,065.07	5,000.00	5,000.00	.00
30-130-63-63-9-330-72100	FICA	9,294.80	5,066.47	5,055.72	4,878.00	5,162.00	284.00
30-130-63-63-9-330-72210	VRS Pension Contribution	2,377.22	4,104.15	3,869.40	2,544.00	2,705.00	161.00
30-130-63-63-9-330-72220	VRS Hybrid Pension Contribution	.00	512.61	743.28	.00	.00	.00
30-130-63-63-9-330-72300	Group Health and Dental Insurance	25,515.24	44,889.86	41,218.19	23,770.00	44,744.00	20,974.00
30-130-63-63-9-330-72400	VRS Group Life Insurance	617.83	680.75	699.24	770.00	820.00	50.00
30-130-63-63-9-330-72510	Hybrid Disability Insurance	.00	11.00	66.84	.00	.00	.00
30-130-63-63-9-330-72700	Workers Compensation	954.68	.00	.00	.00	.00	.00
30-130-63-63-9-330-72750	VRS Retiree Health Care Credit	541.97	360.32	370.20	405.00	431.00	26.00
30-130-63-63-9-330-73040	Crossing Guard Services	66,796.52	73,470.34	84,834.39	87,556.00	93,328.00	5,772.00
Program 330 - Transportation Monitoring Svcs		\$162,816.41	\$203,807.94	\$209,598.11	\$183,684.00	\$214,669.00	\$30,985.00
Totals							
Program 340 - Vehicle Maintenance Services							
30-130-63-63-9-340-74915	Vehicle Maintenance- City	155,160.91	140,526.64	146,589.41	140,000.00	145,000.00	5,000.00
Program 340 - Vehicle Maintenance Services		\$155,160.91	\$140,526.64	\$146,589.41	\$140,000.00	\$145,000.00	\$5,000.00
Totals							
Program 350 - Bus Regular Purchases							
30-130-63-63-9-350-78030	School Buses and Other Vehicles	230,791.20	.00	.00	300,000.00	300,000.00	.00
Program 350 - Bus Regular Purchases		\$230,791.20	\$0.00	\$0.00	\$300,000.00	\$300,000.00	\$0.00
Totals							
Level 9 - District Wide		\$1,529,624.56	\$1,269,076.07	\$1,269,036.51	\$1,575,772.00	\$1,716,538.00	\$140,766.00
Sub-Function 63 - Pupil Transportation		\$1,529,624.56	\$1,269,076.07	\$1,269,036.51	\$1,575,772.00	\$1,716,538.00	\$140,766.00
Function 63 - Pupil Transportation		\$1,529,624.56	\$1,269,076.07	\$1,269,036.51	\$1,575,772.00	\$1,716,538.00	\$140,766.00
Locations 130 - Transportation		\$1,529,624.56	\$1,269,076.07	\$1,269,036.51	\$1,575,772.00	\$1,716,538.00	\$140,766.00

General Fund Expense Budget

Budget Year 2018

G/L Account	Account Description	2014 Actual Amount	2015 Actual Amount	2016 Actual Amount	2017 Adopted Budget	2018 City Council/Board Approval	Difference Vs FY17 Adopted Budget
Fund 30 - School General Fund							
Locations 170 - Non-Departmental							
Function 67 - Debt Service & Fund Transfers							
Sub-Function 67 - Debt Service & Transfers							
Level 9 - District Wide							
Program 720 - Intra Agency Fund							
30-170-67-67-9-720-79100	Transfer to Debt Service-Principal	.00	.00	.00	1,660,887.00	.00	(1,660,887.00)
30-170-67-67-9-720-79150	Transfer to Debt Service-Interest	.00	.00	.00	462,315.00	.00	(462,315.00)
30-170-67-67-9-720-79311	Transfer To School Capital Projects Fund	1,773,406.00	926,492.00	591,606.76	.00	.00	.00
30-170-67-67-9-720-79400	Capital Lease Obligation Principal	.00	.00	142,981.24	.00	131,405.00	131,405.00
30-170-67-67-9-720-79410	Capital Lease Obligation Interest	.00	.00	10,611.79	.00	11,576.00	11,576.00
30-170-67-67-9-720-79597	VRS Increase	.00	.00	.00	10,046.00	.00	(10,046.00)
30-170-67-67-9-720-79598	Pay Increase	.00	.00	.00	650,113.00	782,558.00	132,445.00
Program 720 - Intra Agency Fund Totals		\$1,773,406.00	\$926,492.00	\$745,199.79	\$2,783,361.00	\$925,539.00	(\$1,857,822.00)
Level 9 - District Wide Totals		\$1,773,406.00	\$926,492.00	\$745,199.79	\$2,783,361.00	\$925,539.00	(\$1,857,822.00)
Sub-Function 67 - Debt Service & Transfers Totals		\$1,773,406.00	\$926,492.00	\$745,199.79	\$2,783,361.00	\$925,539.00	(\$1,857,822.00)
Function 67 - Debt Service & Fund Transfers Totals		\$1,773,406.00	\$926,492.00	\$745,199.79	\$2,783,361.00	\$925,539.00	(\$1,857,822.00)
Locations 170 - Non-Departmental Totals		\$1,773,406.00	\$926,492.00	\$745,199.79	\$2,783,361.00	\$925,539.00	(\$1,857,822.00)
Fund 30 - School General Fund Totals		\$40,001,459.67	\$39,180,673.23	\$38,672,324.93	\$42,101,990.00	\$41,263,304.00	(\$838,686.00)
Net Grand Totals		\$40,001,459.67	\$39,180,673.23	\$38,672,324.93	\$42,101,990.00	\$41,263,304.00	(\$838,686.00)



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Grant Fund

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The **Grant Fund** provides vital support for the instructional program from federal, state, and other sources. Significant funding is received in the form of grants associated with Title VI-B, Title I, Title II, 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 \$108,967 due largely to reductions in Title II-A, Title III, Adult Literacy and no longer receiving the Plugged in Virginia grant.

Salem City Schools
Grant Fund Summary by Revenue Source and Expenditures by Object
FY 2017-18

	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Budget	FY18 Budget	Increase (Decrease)	FY19 Forecast	FY20 Forecast	FY21 Forecast
Revenues:									
Federal	\$ 1,838,411	\$ 1,761,396	\$ 1,620,981	\$ 1,736,740	\$ 1,667,403	\$ (69,337)	\$ 1,688,165	\$ 1,613,627	\$ 1,613,627
State	1,176,667	232,703	406,346	352,450	312,820	(39,630)	290,748	290,748	290,748
Total revenues	3,015,078	1,994,099	2,027,327	2,089,190	1,980,223	(108,967)	1,978,913	1,904,375	1,904,375
Expenditures:									
Personnel	1,642,987	829,230	829,345	864,895	884,946	20,051	883,636	809,098	809,098
Benefits	384,354	317,824	284,411	312,335	316,925	4,590	316,925	316,925	316,925
Purchased Services	224,579	103,111	263,583	209,019	174,663	(34,356)	174,663	174,663	174,663
Internal Services	-	-	-	-	-	-	-	-	-
Other Charges	520,050	463,885	471,713	540,300	506,271	(34,029)	506,271	506,271	506,271
Materials & Supplies	202,442	244,860	178,611	162,641	97,418	(65,223)	97,418	97,418	97,418
Joint Operations	-	-	-	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-	-	-
Other Uses of Funds	-	-	-	-	-	-	-	-	-
Total expenditures	2,974,412	1,958,910	2,027,663	2,089,190	1,980,223	(108,967)	1,978,913	1,904,375	1,904,375
Revenues over (under) expenditures	40,666	35,189	(336)	-	-	-	-	-	-
Fund balance at beginning of year	2,619	43,285	78,474	78,138	78,138	-	78,138	78,138	78,138
Fund balance at end of year	\$ 43,285	\$ 78,474	\$ 78,138	\$ 78,138	\$ 78,138	\$ -	\$ 78,138	\$ 78,138	\$ 78,138

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
Grant Fund Revenues by Source Detail
FY 2017-18

	Actuals 2013-14	Actuals 2014-15	Actuals 2015-16	Budget 2016-17	Budget 2017-18	Increase (Decrease)	Forecast 2018-19	Forecast 2019-20	Forecast 2020-21
Federal Revenues:									
Preschool Mini	\$ 6,547	\$ 13,967	\$ 24,537	\$ 16,101	\$ 16,977	\$ 876	\$ 16,977	\$ 16,977	\$ 16,977
Title I, A	453,051	447,066	437,880	489,575	418,143	(71,432)	445,740	445,740	445,740
Title II, A	110,600	110,906	99,431	110,179	81,373	(28,806)	74,538	-	-
Title III	4,905	14,318	8,485	9,102	13,194	4,092	13,194	13,194	13,194
Pep Grant	167,316	111,300	-	-	-	-	-	-	-
Title VI-B Flow-Thru Funds	700,716	706,572	693,657	714,611	731,462	16,851	731,462	731,462	731,462
Perkins Vocational Education	44,372	44,587	44,375	46,052	46,052	-	46,052	46,052	46,052
Jobs Bill Program Grant Carryover (ARRA)	-	-	-	-	-	-	-	-	-
Health Profession Opportunity	-	-	6,405	-	30,000	30,000	30,000	30,000	30,000
Adult Basic Ed	350,904	312,680	306,211	351,120	330,202	(20,918)	330,202	330,202	330,202
Total Federal Revenues	1,838,411	1,761,396	1,620,981	1,736,740	1,667,403	(69,337)	1,688,165	1,613,627	1,613,627
State Revenues:									
Adult Education	38,963	38,492	41,311	41,311	38,143	(3,168)	38,143	38,143	38,143
Adult Literacy	114,915	112,612	105,037	114,915	90,872	(24,043)	90,872	90,872	90,872
Virginia Preschool Initiative	-	-	38,050	68,904	69,413	509	69,413	69,413	69,413
GED Prep	7,859	7,859	7,859	7,859	7,859	-	7,859	7,859	7,859
High School Innovation	-	-	34,132	-	22,072	22,072	-	-	-
Project Graduation - Senior Year	10,561	2,402	893	1,092	1,092	-	1,092	1,092	1,092
Parent Resource Center	-	-	3,150	-	-	-	-	-	-
Race to GED Expansion	82,787	69,838	69,565	83,369	83,369	-	83,369	83,369	83,369
Strategic Compensation	850,000	-	-	-	-	-	-	-	-
Plugged In Virginia	-	-	35,000	35,000	-	(35,000)	-	-	-
Early Childhood	-	1,500	7,794	-	-	-	-	-	-
Security Grant	71,582	-	63,555	-	-	-	-	-	-
Total State Revenues	1,176,667	232,703	406,346	352,450	312,820	(39,630)	290,748	290,748	290,748
Total Grant Revenues	\$ 3,015,078	\$ 1,994,099	\$ 2,027,327	\$ 2,089,190	\$ 1,980,223	\$ (108,967)	\$ 1,978,913	\$ 1,904,375	\$ 1,904,375

Salem City Schools
Grant Fund Expenditures
FY 2017-18

	Actuals 2013-14	Actuals 2014-15	Actuals 2015-16	Budget 2016-17	Budget 2017-18	Increase (Decrease)	Forecast 2018-19	Forecast 2019-20	Forecast 2020-21
Federal Expenditures:									
Preschool Mini	\$ 6,538	\$ 13,967	\$ 24,537	\$ 16,101	\$ 16,977	\$ 876	\$ 16,977	\$ 16,977	\$ 16,977
Title I, A	412,890	442,809	438,216	489,575	418,143	(71,432)	445,740	445,740	445,740
Title II, A	110,600	110,907	99,431	110,179	81,373	(28,806)	74,538	-	-
Title III	4,905	9,635	8,485	9,102	13,194	4,092	13,194	13,194	13,194
Pep Grant	166,820	98,266	-	-	-	-	-	-	-
Title VI-B Flow-Thru Funds	700,716	693,356	693,657	714,611	731,462	16,851	731,462	731,462	731,462
Perkins Vocational Education	44,372	44,587	44,375	46,052	46,052	-	46,052	46,052	46,052
Jobs Bill Program Grant Carryover (ARRA)	-	-	-	-	-	-	-	-	-
Health Profession Opportunity	-	-	6,405	-	30,000	30,000	30,000	30,000	30,000
Adult Basic Ed	354,781	312,680	306,211	351,120	330,202	(20,918)	330,202	330,202	330,202
Total Federal Revenues	1,801,622	1,726,207	1,621,317	1,736,740	1,667,403	(69,337)	1,688,165	1,613,627	1,613,627
State Expenditures:									
Adult Education	38,963	38,492	41,311	41,311	38,143	(3,168)	38,143	38,143	38,143
Adult Literacy	111,038	112,612	105,037	114,915	90,872	(24,043)	90,872	90,872	90,872
Virginia Preschool Initiative	-	-	38,050	68,904	69,413	509	69,413	69,413	69,413
GED Prep	7,859	7,859	7,859	7,859	7,859	-	7,859	7,859	7,859
High School Innovation	-	-	34,132	-	22,072	22,072	-	-	-
Project Graduation - Senior Year	10,561	2,402	893	1,092	1,092	-	1,092	1,092	1,092
Parent Resource Center	-	-	3,150	-	-	-	-	-	-
Race to GED Expansion	82,787	69,838	69,565	83,369	83,369	-	83,369	83,369	83,369
Strategic Compensation	850,000	-	-	-	-	-	-	-	-
Plugged in Virginia	-	-	35,000	35,000	-	(35,000)	-	-	-
Early Childhood	-	1,500	7,794	-	-	-	-	-	-
Security Grant	71,582	-	63,555	-	-	-	-	-	-
Total State Revenues	1,172,790	232,703	406,346	352,450	312,820	(39,630)	290,748	290,748	290,748
Total Grant Expenditures	\$ 2,974,412	\$ 1,958,910	\$ 2,027,663	\$ 2,089,190	\$ 1,980,223	\$ (108,967)	\$ 1,978,913	\$ 1,904,375	\$ 1,904,375
Beginning Balance	2,619	43,285	78,474						
Ending Balance	\$ 43,285	\$ 78,474	\$ 78,138						

Grant Fund Budget

Budget Year 2018

G/L Account	Account Description	2014 Actual Amount	2015 Actual Amount	2016 Actual Amount	2017 Adopted Budget	2018 City Council/Board Approval	Difference Vs 2017 Adopted Budget
Fund 32 - School Grants Fund							
REVENUE							
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	7,859.00	7,859.00	7,859.00	7,859.00	7,859.00	.00
	Program 000 - General Revenue Totals	\$7,859.00	\$7,859.00	\$7,859.00	\$7,859.00	\$7,859.00	\$0.00
	Level 9 - District Wide Totals	\$7,859.00	\$7,859.00	\$7,859.00	\$7,859.00	\$7,859.00	\$0.00
	Sub-Function 00 - Revenues Totals	\$7,859.00	\$7,859.00	\$7,859.00	\$7,859.00	\$7,859.00	\$0.00
	Function 00 - Revenue Totals	\$7,859.00	\$7,859.00	\$7,859.00	\$7,859.00	\$7,859.00	\$0.00
	Locations 200 - ISAEP Grant Totals	\$7,859.00	\$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	10,560.61	2,402.29	893.00	1,092.00	1,092.00	.00
	Program 000 - General Revenue Totals	\$10,560.61	\$2,402.29	\$893.00	\$1,092.00	\$1,092.00	\$0.00
	Level 9 - District Wide Totals	\$10,560.61	\$2,402.29	\$893.00	\$1,092.00	\$1,092.00	\$0.00
	Sub-Function 00 - Revenues Totals	\$10,560.61	\$2,402.29	\$893.00	\$1,092.00	\$1,092.00	\$0.00
	Function 00 - Revenue Totals	\$10,560.61	\$2,402.29	\$893.00	\$1,092.00	\$1,092.00	\$0.00
	Locations 210 - Project Graduation Grant Totals	\$10,560.61	\$2,402.29	\$893.00	\$1,092.00	\$1,092.00	\$0.00
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	82,787.33	69,838.03	69,565.14	83,369.00	83,369.00	.00
	Program 000 - General Revenue Totals	\$82,787.33	\$69,838.03	\$69,565.14	\$83,369.00	\$83,369.00	\$0.00
	Level 9 - District Wide Totals	\$82,787.33	\$69,838.03	\$69,565.14	\$83,369.00	\$83,369.00	\$0.00
	Sub-Function 00 - Revenues Totals	\$82,787.33	\$69,838.03	\$69,565.14	\$83,369.00	\$83,369.00	\$0.00
	Function 00 - Revenue Totals	\$82,787.33	\$69,838.03	\$69,565.14	\$83,369.00	\$83,369.00	\$0.00
	Locations 220 - Race To GED Grant Totals	\$82,787.33	\$69,838.03	\$69,565.14	\$83,369.00	\$83,369.00	\$0.00

Grant Fund Budget

Budget Year 2018

G/L Account	Account Description	2014 Actual Amount	2015 Actual Amount	2016 Actual Amount	2017 Adopted Budget	2018 City Council/Board Approval	Difference Vs 2017 Adopted Budget
Fund 32 - School Grants Fund							
REVENUE							
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	.00	13,966.54	11,799.23	16,101.00	16,977.00	876.00
32-230-00-00-9-000-62211	IDEA Part B Sec 619 Spec Ed Preschool Carryover 84.173	6,546.85	.00	12,738.04	.00	.00	.00
Program 000 - General Revenue Totals		\$6,546.85	\$13,966.54	\$24,537.27	\$16,101.00	\$16,977.00	\$876.00
Level 9 - District Wide Totals		\$6,546.85	\$13,966.54	\$24,537.27	\$16,101.00	\$16,977.00	\$876.00
Sub-Function 00 - Revenues Totals		\$6,546.85	\$13,966.54	\$24,537.27	\$16,101.00	\$16,977.00	\$876.00
Function 00 - Revenue Totals		\$6,546.85	\$13,966.54	\$24,537.27	\$16,101.00	\$16,977.00	\$876.00
Locations 230 - Preschool Mini Grants Totals		\$6,546.85	\$13,966.54	\$24,537.27	\$16,101.00	\$16,977.00	\$876.00
Locations 240 - Adult Basic Education Grant							
Function 00 - Revenue							
Sub-Function 00 - Revenues							
Level 9 - District Wide							
Program 000 - General Revenue							
32-240-00-00-9-000-61115	Adult Education	38,962.98	38,491.79	41,311.00	41,311.00	38,143.00	(3,168.00)
32-240-00-00-9-000-61121	Adult Literacy	114,915.00	112,612.39	105,037.49	114,915.00	90,872.00	(24,043.00)
32-240-00-00-9-000-62300	Adult Basic Ed 84.002	350,903.98	312,679.81	306,210.75	351,120.00	330,202.00	(20,918.00)
Program 000 - General Revenue Totals		\$504,781.96	\$463,783.99	\$452,559.24	\$507,346.00	\$459,217.00	(\$48,129.00)
Level 9 - District Wide Totals		\$504,781.96	\$463,783.99	\$452,559.24	\$507,346.00	\$459,217.00	(\$48,129.00)
Sub-Function 00 - Revenues Totals		\$504,781.96	\$463,783.99	\$452,559.24	\$507,346.00	\$459,217.00	(\$48,129.00)
Function 00 - Revenue Totals		\$504,781.96	\$463,783.99	\$452,559.24	\$507,346.00	\$459,217.00	(\$48,129.00)
Locations 240 - Adult Basic Education Grant Totals		\$504,781.96	\$463,783.99	\$452,559.24	\$507,346.00	\$459,217.00	(\$48,129.00)
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	55,043.66	367,175.68	437,580.42	418,143.00	418,143.00	.00
32-250-00-00-9-000-62001	Title 1A Carryover 84.010	398,007.89	79,889.98	299.48	71,432.00	.00	(71,432.00)
Program 000 - General Revenue Totals		\$453,051.55	\$447,065.66	\$437,879.90	\$489,575.00	\$418,143.00	(\$71,432.00)
Level 9 - District Wide Totals		\$453,051.55	\$447,065.66	\$437,879.90	\$489,575.00	\$418,143.00	(\$71,432.00)
Sub-Function 00 - Revenues Totals		\$453,051.55	\$447,065.66	\$437,879.90	\$489,575.00	\$418,143.00	(\$71,432.00)
Function 00 - Revenue Totals		\$453,051.55	\$447,065.66	\$437,879.90	\$489,575.00	\$418,143.00	(\$71,432.00)

Grant Fund Budget

Budget Year 2018

G/L Account	Account Description	2014 Actual Amount	2015 Actual Amount	2016 Actual Amount	2017 Adopted Budget	2018 City Council/Board Approval	Difference Vs 2017 Adopted Budget
Fund 32 - School Grants Fund							
REVENUE							
Locations 250 - ESEA Title I Grant Totals		\$453,051.55	\$447,065.66	\$437,879.90	\$489,575.00	\$418,143.00	(\$71,432.00)
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	110,599.96	110,906.44	99,431.24	110,179.00	81,373.00	(28,806.00)
Program 000 - General Revenue Totals		\$110,599.96	\$110,906.44	\$99,431.24	\$110,179.00	\$81,373.00	(\$28,806.00)
Level 9 - District Wide Totals		\$110,599.96	\$110,906.44	\$99,431.24	\$110,179.00	\$81,373.00	(\$28,806.00)
Sub-Function 00 - Revenues Totals		\$110,599.96	\$110,906.44	\$99,431.24	\$110,179.00	\$81,373.00	(\$28,806.00)
Function 00 - Revenue Totals		\$110,599.96	\$110,906.44	\$99,431.24	\$110,179.00	\$81,373.00	(\$28,806.00)
Locations 270 - ESEA II A Teacher Qual Grant Totals		\$110,599.96	\$110,906.44	\$99,431.24	\$110,179.00	\$81,373.00	(\$28,806.00)
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	4,905.34	6,908.50	8,485.01	9,102.00	10,400.00	1,298.00
32-280-00-00-9-000-62061	NCLB Title III A LEP Carryover	.00	7,409.91	.00	.00	.00	.00
32-280-00-00-9-000-62065	Title III A Immigrant Children & Youth 84.365	.00	.00	.00	.00	2,794.00	2,794.00
Program 000 - General Revenue Totals		\$4,905.34	\$14,318.41	\$8,485.01	\$9,102.00	\$13,194.00	\$4,092.00
Level 9 - District Wide Totals		\$4,905.34	\$14,318.41	\$8,485.01	\$9,102.00	\$13,194.00	\$4,092.00
Sub-Function 00 - Revenues Totals		\$4,905.34	\$14,318.41	\$8,485.01	\$9,102.00	\$13,194.00	\$4,092.00
Function 00 - Revenue Totals		\$4,905.34	\$14,318.41	\$8,485.01	\$9,102.00	\$13,194.00	\$4,092.00
Locations 280 - ESEA III A Grant Totals		\$4,905.34	\$14,318.41	\$8,485.01	\$9,102.00	\$13,194.00	\$4,092.00
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	167,316.04	.00	.00	.00	.00	.00
32-290-00-00-9-000-62331	PEP Grant Carryover - 84.215F	.00	111,299.47	.00	.00	.00	.00
Program 000 - General Revenue Totals		\$167,316.04	\$111,299.47	\$0.00	\$0.00	\$0.00	\$0.00
Level 9 - District Wide Totals		\$167,316.04	\$111,299.47	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function 00 - Revenues Totals		\$167,316.04	\$111,299.47	\$0.00	\$0.00	\$0.00	\$0.00
Function 00 - Revenue Totals		\$167,316.04	\$111,299.47	\$0.00	\$0.00	\$0.00	\$0.00

Grant Fund Budget

Budget Year 2018

G/L Account	Account Description	2014 Actual Amount	2015 Actual Amount	2016 Actual Amount	2017 Adopted Budget	2018 City Council/Board Approval	Difference Vs 2017 Adopted Budget
Fund 32 - School Grants Fund							
REVENUE							
Locations 290 - PEP Grant Totals		\$167,316.04	\$111,299.47	\$0.00	\$0.00	\$0.00	\$0.00
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	599,326.68	643,313.96	594,860.49	714,611.00	731,462.00	16,851.00
32-300-00-00-9-000-62121	Flow Thru Title VIB Carryover 84.027	101,389.17	63,257.92	98,796.39	.00	.00	.00
Program 000 - General Revenue Totals		\$700,715.85	\$706,571.88	\$693,656.88	\$714,611.00	\$731,462.00	\$16,851.00
Level 9 - District Wide Totals		\$700,715.85	\$706,571.88	\$693,656.88	\$714,611.00	\$731,462.00	\$16,851.00
Sub-Function 00 - Revenues Totals		\$700,715.85	\$706,571.88	\$693,656.88	\$714,611.00	\$731,462.00	\$16,851.00
Function 00 - Revenue Totals		\$700,715.85	\$706,571.88	\$693,656.88	\$714,611.00	\$731,462.00	\$16,851.00
Locations 300 - Flow Thru Title VI B Grant Totals		\$700,715.85	\$706,571.88	\$693,656.88	\$714,611.00	\$731,462.00	\$16,851.00
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	44,371.88	44,587.31	44,374.87	46,052.00	46,052.00	.00
Program 000 - General Revenue Totals		\$44,371.88	\$44,587.31	\$44,374.87	\$46,052.00	\$46,052.00	\$0.00
Level 9 - District Wide Totals		\$44,371.88	\$44,587.31	\$44,374.87	\$46,052.00	\$46,052.00	\$0.00
Sub-Function 00 - Revenues Totals		\$44,371.88	\$44,587.31	\$44,374.87	\$46,052.00	\$46,052.00	\$0.00
Function 00 - Revenue Totals		\$44,371.88	\$44,587.31	\$44,374.87	\$46,052.00	\$46,052.00	\$0.00
Locations 310 - Perkins Vocational Ed Grant Totals		\$44,371.88	\$44,587.31	\$44,374.87	\$46,052.00	\$46,052.00	\$0.00
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	849,999.82	.00	.00	.00	.00	.00
Program 000 - General Revenue Totals		\$849,999.82	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 9 - District Wide Totals		\$849,999.82	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function 00 - Revenues Totals		\$849,999.82	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Function 00 - Revenue Totals		\$849,999.82	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Locations 330 - Strategic Comp Grants Initiative Totals		\$849,999.82	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Grant Fund Budget

Budget Year 2018

G/L Account	Account Description	2014 Actual Amount	2015 Actual Amount	2016 Actual Amount	2017 Adopted Budget	2018 City Council/Board Approval	Difference Vs 2017 Adopted Budget
Fund 32 - School Grants Fund							
REVENUE							
Locations 340 - School Security Grant							
Function 00 - Revenue							
Sub-Function 00 - Revenues							
Level 9 - District Wide							
Program 000 - General Revenue							
32-340-00-00-9-000-61301	School Security Grant	71,582.00	.00	63,555.00	.00	.00	.00
Program 000 - General Revenue Totals		\$71,582.00	\$0.00	\$63,555.00	\$0.00	\$0.00	\$0.00
Level 9 - District Wide Totals		\$71,582.00	\$0.00	\$63,555.00	\$0.00	\$0.00	\$0.00
Sub-Function 00 - Revenues Totals		\$71,582.00	\$0.00	\$63,555.00	\$0.00	\$0.00	\$0.00
Function 00 - Revenue Totals		\$71,582.00	\$0.00	\$63,555.00	\$0.00	\$0.00	\$0.00
Locations 340 - School Security Grant Totals		\$71,582.00	\$0.00	\$63,555.00	\$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	1,500.00	7,794.00	.00	.00	.00
Program 000 - General Revenue Totals		\$0.00	\$1,500.00	\$7,794.00	\$0.00	\$0.00	\$0.00
Level 9 - District Wide Totals		\$0.00	\$1,500.00	\$7,794.00	\$0.00	\$0.00	\$0.00
Sub-Function 00 - Revenues Totals		\$0.00	\$1,500.00	\$7,794.00	\$0.00	\$0.00	\$0.00
Function 00 - Revenue Totals		\$0.00	\$1,500.00	\$7,794.00	\$0.00	\$0.00	\$0.00
Locations 350 - Early Childhood Spec Ed Suppl Totals		\$0.00	\$1,500.00	\$7,794.00	\$0.00	\$0.00	\$0.00
Locations 360 - Parent Resource Center							
Function 00 - Revenue							
Sub-Function 00 - Revenues							
Level 9 - District Wide							
Program 000 - General Revenue							
32-360-00-00-9-000-61529	Parent Resource Center Grant	.00	.00	3,150.06	.00	.00	.00
Program 000 - General Revenue Totals		\$0.00	\$0.00	\$3,150.06	\$0.00	\$0.00	\$0.00
Level 9 - District Wide Totals		\$0.00	\$0.00	\$3,150.06	\$0.00	\$0.00	\$0.00
Sub-Function 00 - Revenues Totals		\$0.00	\$0.00	\$3,150.06	\$0.00	\$0.00	\$0.00
Function 00 - Revenue Totals		\$0.00	\$0.00	\$3,150.06	\$0.00	\$0.00	\$0.00
Locations 360 - Parent Resource Center Totals		\$0.00	\$0.00	\$3,150.06	\$0.00	\$0.00	\$0.00

Grant Fund Budget

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G/L Account	Account Description	2014 Actual Amount	2015 Actual Amount	2016 Actual Amount	2017 Adopted Budget	2018 City Council/Board Approval	Difference Vs 2017 Adopted Budget
Fund 32 - School Grants Fund							
REVENUE							
Locations 370 - HS Program Innovation Planning							
Function 00 - Revenue							
Sub-Function 00 - Revenues							
Level 9 - District Wide							
Program 000 - General Revenue							
32-370-00-00-9-000-61539	High School Program Innovation Planning Grant	.00	.00	16,726.48	.00	.00	.00
32-370-00-00-9-000-61540	High School Program Innovation Planning Grant Carryover	.00	.00	17,404.96	.00	.00	.00
32-370-00-00-9-000-61545	High School Program Innovation Implementation Grant	.00	.00	.00	.00	22,072.00	22,072.00
Program 000 - General Revenue Totals		\$0.00	\$0.00	\$34,131.44	\$0.00	\$22,072.00	\$22,072.00
Level 9 - District Wide Totals		\$0.00	\$0.00	\$34,131.44	\$0.00	\$22,072.00	\$22,072.00
Sub-Function 00 - Revenues Totals		\$0.00	\$0.00	\$34,131.44	\$0.00	\$22,072.00	\$22,072.00
Function 00 - Revenue Totals		\$0.00	\$0.00	\$34,131.44	\$0.00	\$22,072.00	\$22,072.00
Locations 370 - HS Program Innovation Planning Totals		\$0.00	\$0.00	\$34,131.44	\$0.00	\$22,072.00	\$22,072.00
Locations 380 - Plugged In Virginia							
Function 00 - Revenue							
Sub-Function 00 - Revenues							
Level 9 - District Wide							
Program 000 - General Revenue							
32-380-00-00-9-000-61601	Plugged In Virginia Grant	.00	.00	35,000.00	35,000.00	.00	(35,000.00)
Program 000 - General Revenue Totals		\$0.00	\$0.00	\$35,000.00	\$35,000.00	\$0.00	(\$35,000.00)
Level 9 - District Wide Totals		\$0.00	\$0.00	\$35,000.00	\$35,000.00	\$0.00	(\$35,000.00)
Sub-Function 00 - Revenues Totals		\$0.00	\$0.00	\$35,000.00	\$35,000.00	\$0.00	(\$35,000.00)
Function 00 - Revenue Totals		\$0.00	\$0.00	\$35,000.00	\$35,000.00	\$0.00	(\$35,000.00)
Locations 380 - Plugged In Virginia Totals		\$0.00	\$0.00	\$35,000.00	\$35,000.00	\$0.00	(\$35,000.00)
Locations 400 - VA Preschool Initiative Grants							
Function 00 - Revenue							
Sub-Function 00 - Revenues							
Level 9 - District Wide							
Program 000 - General Revenue							
32-400-00-00-9-000-61610	Virginia Preschool Initiative Startup Grant 240397	.00	.00	38,050.00	.00	.00	.00
32-400-00-00-9-000-61615	Virginia Preschool Initiative Grant 240281	.00	.00	.00	68,904.00	69,413.00	509.00
Program 000 - General Revenue Totals		\$0.00	\$0.00	\$38,050.00	\$68,904.00	\$69,413.00	\$509.00
Level 9 - District Wide Totals		\$0.00	\$0.00	\$38,050.00	\$68,904.00	\$69,413.00	\$509.00
Sub-Function 00 - Revenues Totals		\$0.00	\$0.00	\$38,050.00	\$68,904.00	\$69,413.00	\$509.00
Function 00 - Revenue Totals		\$0.00	\$0.00	\$38,050.00	\$68,904.00	\$69,413.00	\$509.00

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G/L Account	Account Description	2014 Actual Amount	2015 Actual Amount	2016 Actual Amount	2017 Adopted Budget	2018 City Council/Board Approval	Difference Vs 2017 Adopted Budget
Fund 32 - School Grants Fund							
REVENUE							
Locations 400 - VA Preschool Initiative Grants Totals		\$0.00	\$0.00	\$38,050.00	\$68,904.00	\$69,413.00	\$509.00
Locations 410 - Health Profession Opportunity							
Function 00 - Revenue							
Sub-Function 00 - Revenues							
Level 9 - District Wide							
Program 000 - General Revenue							
32-410-00-00-9-000-62350 Health Profession Opportunity Grant 93.093		.00	.00	6,405.20	.00	30,000.00	30,000.00
Program 000 - General Revenue Totals		\$0.00	\$0.00	\$6,405.20	\$0.00	\$30,000.00	\$30,000.00
Level 9 - District Wide Totals		\$0.00	\$0.00	\$6,405.20	\$0.00	\$30,000.00	\$30,000.00
Sub-Function 00 - Revenues Totals		\$0.00	\$0.00	\$6,405.20	\$0.00	\$30,000.00	\$30,000.00
Function 00 - Revenue Totals		\$0.00	\$0.00	\$6,405.20	\$0.00	\$30,000.00	\$30,000.00
Locations 410 - Health Profession Opportunity Totals		\$0.00	\$0.00	\$6,405.20	\$0.00	\$30,000.00	\$30,000.00
REVENUE TOTALS		\$3,015,078.19	\$1,994,099.02	\$2,027,327.25	\$2,089,190.00	\$1,980,223.00	(\$108,967.00)
EXPENSE							
Locations 200 - ISAEP Grant							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 3 - Secondary							
Program 120 - Special Education							
32-200-61-10-3-120-71120 Compensation-Instructional Salaries		7,376.50	7,300.53	7,301.00	7,301.00	7,301.00	.00
32-200-61-10-3-120-72100 FICA		482.50	558.47	558.00	558.00	558.00	.00
Program 120 - Special Education Totals		\$7,859.00	\$7,859.00	\$7,859.00	\$7,859.00	\$7,859.00	\$0.00
Level 3 - Secondary Totals		\$7,859.00	\$7,859.00	\$7,859.00	\$7,859.00	\$7,859.00	\$0.00
Sub-Function 10 - Classroom Instruction Totals		\$7,859.00	\$7,859.00	\$7,859.00	\$7,859.00	\$7,859.00	\$0.00
Function 61 - Instruction Totals		\$7,859.00	\$7,859.00	\$7,859.00	\$7,859.00	\$7,859.00	\$0.00
Locations 200 - ISAEP Grant Totals		\$7,859.00	\$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		9,331.00	1,099.00	.00	.00	.00	.00
32-210-61-10-3-110-73037 Contractual Services - Other		977.50	.00	893.00	1,092.00	1,092.00	.00
32-210-61-10-3-110-76435 Supplies - Instructional		252.11	1,303.29	.00	.00	.00	.00
Program 110 - Regular Instruction Totals		\$10,560.61	\$2,402.29	\$893.00	\$1,092.00	\$1,092.00	\$0.00
Level 3 - Secondary Totals		\$10,560.61	\$2,402.29	\$893.00	\$1,092.00	\$1,092.00	\$0.00

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Budget Year 2018

G/L Account	Account Description	2014 Actual Amount	2015 Actual Amount	2016 Actual Amount	2017 Adopted Budget	2018 City Council/Board Approval	Difference Vs 2017 Adopted Budget
Fund 32 - School Grants Fund							
EXPENSE							
Locations 210 - Project Graduation Grant							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction Totals		\$10,560.61	\$2,402.29	\$893.00	\$1,092.00	\$1,092.00	\$0.00
Function 61 - Instruction Totals		\$10,560.61	\$2,402.29	\$893.00	\$1,092.00	\$1,092.00	\$0.00
Locations 210 - Project Graduation Grant Totals		\$10,560.61	\$2,402.29	\$893.00	\$1,092.00	\$1,092.00	\$0.00
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	23,078.75	1,337.50	11,000.00	11,000.00	11,000.00	.00
32-220-61-10-7-110-72100	FICA	1,765.56	102.33	842.00	842.00	842.00	.00
32-220-61-10-7-110-73037	Contractual Services - Other	57,943.02	68,398.20	49,274.06	71,527.00	71,527.00	.00
32-220-61-10-7-110-76435	Supplies - Instructional	.00	.00	8,449.08	.00	.00	.00
Program 110 - Regular Instruction Totals		\$82,787.33	\$69,838.03	\$69,565.14	\$83,369.00	\$83,369.00	\$0.00
Level 7 - Adult Totals		\$82,787.33	\$69,838.03	\$69,565.14	\$83,369.00	\$83,369.00	\$0.00
Sub-Function 10 - Classroom Instruction Totals		\$82,787.33	\$69,838.03	\$69,565.14	\$83,369.00	\$83,369.00	\$0.00
Function 61 - Instruction Totals		\$82,787.33	\$69,838.03	\$69,565.14	\$83,369.00	\$83,369.00	\$0.00
Locations 220 - Race To GED Grant Totals		\$82,787.33	\$69,838.03	\$69,565.14	\$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							
32-230-61-10-8-180-71120	Compensation-Instructional Salaries	1,104.80	.00	478.05	.00	.00	.00
32-230-61-10-8-180-71151	Compensation-Instructional Asst	.00	10,478.26	14,696.63	14,598.00	14,598.00	.00
32-230-61-10-8-180-72100	FICA	38.60	801.60	1,160.84	1,117.00	1,117.00	.00
32-230-61-10-8-180-72210	VRS Pension Contribution	90.01	.00	.00	.00	.00	.00
32-230-61-10-8-180-72400	VRS Group Life Insurance	8.67	.00	.00	.00	.00	.00
32-230-61-10-8-180-72750	VRS Retiree Health Care Credit	7.82	.00	.00	.00	.00	.00
32-230-61-10-8-180-76435	Supplies - Instructional	1,651.92	2,686.69	8,201.75	386.00	1,262.00	876.00
32-230-61-10-8-180-76901	Non-Comp Exp - Grant Prior Year Carryover	3,636.07	.00	.00	.00	.00	.00
Program 180 - Pre-K Non- Sp Ed Totals		\$6,537.89	\$13,966.55	\$24,537.27	\$16,101.00	\$16,977.00	\$876.00
Level 8 - Pre-K Totals		\$6,537.89	\$13,966.55	\$24,537.27	\$16,101.00	\$16,977.00	\$876.00
Sub-Function 10 - Classroom Instruction Totals		\$6,537.89	\$13,966.55	\$24,537.27	\$16,101.00	\$16,977.00	\$876.00
Function 61 - Instruction Totals		\$6,537.89	\$13,966.55	\$24,537.27	\$16,101.00	\$16,977.00	\$876.00
Locations 230 - Preschool Mini Grants Totals		\$6,537.89	\$13,966.55	\$24,537.27	\$16,101.00	\$16,977.00	\$876.00

Grant Fund Budget

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G/L Account	Account Description	2014 Actual Amount	2015 Actual Amount	2016 Actual Amount	2017 Adopted Budget	2018 City Council/Board Approval	Difference Vs 2017 Adopted Budget
Fund 32 - School Grants Fund							
EXPENSE							
Locations 240 - Adult Basic Education Grant							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 7 - Adult							
Program 170 - Adult							
32-240-61-10-7-170-72100	FICA	115.36	.00	.00	.00	.00	.00
32-240-61-10-7-170-75821	ABE Allgy/CF	17,747.50	18,716.73	19,384.50	27,722.00	27,722.00	.00
32-240-61-10-7-170-75822	ABE Covington	12,027.48	10,125.15	9,686.27	10,634.00	10,634.00	.00
32-240-61-10-7-170-75823	ABE Salem	26,316.75	24,814.68	20,969.00	28,408.00	28,408.00	.00
32-240-61-10-7-170-75824	ABE Botetourt	36,730.53	25,324.73	26,110.11	38,192.00	38,192.00	.00
32-240-61-10-7-170-75825	ABE Craig	4,029.89	5,705.61	3,387.45	9,000.00	9,000.00	.00
32-240-61-10-7-170-75826	ABE Roanoke City	173,104.37	163,581.83	157,984.07	156,056.00	135,138.00	(20,918.00)
32-240-61-10-7-170-75827	ABE Roanoke Co	84,708.70	64,411.08	68,689.35	81,108.00	81,108.00	.00
32-240-61-10-7-170-75828	ABE Region 5 GAE	38,962.98	38,491.79	41,311.00	41,311.00	38,143.00	(3,168.00)
32-240-61-10-7-170-75829	ABE Region 5 Leadership	111,038.40	112,612.39	105,037.49	114,915.00	90,872.00	(24,043.00)
Program 170 - Adult Totals		\$504,781.96	\$463,783.99	\$452,559.24	\$507,346.00	\$459,217.00	(\$48,129.00)
Level 7 - Adult Totals		\$504,781.96	\$463,783.99	\$452,559.24	\$507,346.00	\$459,217.00	(\$48,129.00)
Sub-Function 10 - Classroom Instruction Totals		\$504,781.96	\$463,783.99	\$452,559.24	\$507,346.00	\$459,217.00	(\$48,129.00)
Function 61 - Instruction Totals		\$504,781.96	\$463,783.99	\$452,559.24	\$507,346.00	\$459,217.00	(\$48,129.00)
Locations 240 - Adult Basic Education Grant Totals		\$504,781.96	\$463,783.99	\$452,559.24	\$507,346.00	\$459,217.00	(\$48,129.00)
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	6,904.49	.00	.00	.00	.00
32-250-61-10-2-110-71120	Compensation-Instructional Salaries	201,103.50	196,151.30	186,774.42	202,318.00	211,830.00	9,512.00
32-250-61-10-2-110-71151	Compensation-Instructional Asst	27,777.00	33,577.26	28,945.14	28,977.00	42,381.00	13,404.00
32-250-61-10-2-110-71522	Compensation-REWIP Retirees	.00	.00	11,580.24	.00	.00	.00
32-250-61-10-2-110-72100	FICA	17,316.42	15,875.73	16,065.93	17,694.00	19,449.00	1,755.00
32-250-61-10-2-110-72210	VRS Pension Contribution	24,136.78	30,619.00	26,429.77	31,838.00	41,031.00	9,193.00
32-250-61-10-2-110-72220	VRS Hybrid Pension Contribution	3,233.52	901.02	(330.40)	.00	.00	.00
32-250-61-10-2-110-72300	Group Health and Dental Insurance	42,022.61	37,971.18	31,664.03	31,666.00	31,666.00	.00
32-250-61-10-2-110-72400	VRS Group Life Insurance	2,797.82	2,586.92	2,209.95	2,506.00	3,293.00	787.00
32-250-61-10-2-110-72510	Hybrid Disability Insurance	53.50	30.21	.00	.00	.00	.00
32-250-61-10-2-110-72750	VRS Retiree Health Care Credit	2,653.69	2,304.19	1,967.26	.00	3,093.00	3,093.00
32-250-61-10-2-110-72901	Benefits - Grant Prior Year Carryover	.00	5,561.20	.00	.00	.00	.00

Grant Fund Budget

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G/L Account	Account Description	2014 Actual Amount	2015 Actual Amount	2016 Actual Amount	2017 Adopted Budget	2018 City Council/Board Approval	Difference Vs 2017 Adopted Budget
Fund 32 - School Grants Fund							
EXPENSE							
Locations 250 - ESEA Title I Grant							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 2 - Elementary							
Program 110 - Regular Instruction							
32-250-61-10-2-110-73037	Contractual Services - Other	.00	.00	57,400.00	57,400.00	17,338.00	(40,062.00)
32-250-61-10-2-110-73255	Professional Development	348.00	1,661.04	2,367.00	5,900.00	5,900.00	.00
32-250-61-10-2-110-75530	Travel - Other	36.96	101.22	1,289.30	5,450.00	5,450.00	.00
32-250-61-10-2-110-76435	Supplies - Instructional	25,547.91	44,163.07	70,675.27	36,712.00	36,712.00	.00
32-250-61-10-2-110-76901	Non-Comp Exp - Grant Prior Year Carryover	65,862.64	64,401.40	1,177.68	69,114.00	.00	(69,114.00)
Program 110 - Regular Instruction Totals		\$412,890.35	\$442,809.23	\$438,215.59	\$489,575.00	\$418,143.00	(\$71,432.00)
Level 2 - Elementary Totals		\$412,890.35	\$442,809.23	\$438,215.59	\$489,575.00	\$418,143.00	(\$71,432.00)
Sub-Function 10 - Classroom Instruction Totals		\$412,890.35	\$442,809.23	\$438,215.59	\$489,575.00	\$418,143.00	(\$71,432.00)
Function 61 - Instruction Totals		\$412,890.35	\$442,809.23	\$438,215.59	\$489,575.00	\$418,143.00	(\$71,432.00)
Locations 250 - ESEA Title I Grant Totals		\$412,890.35	\$442,809.23	\$438,215.59	\$489,575.00	\$418,143.00	(\$71,432.00)
Locations 270 - ESEA II A Teacher Qual Grant							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 2 - Elementary							
Program 110 - Regular Instruction							
32-270-61-10-2-110-71120	Compensation-Instructional Salaries	89,666.33	92,921.00	45,443.04	45,443.00	.00	(45,443.00)
32-270-61-10-2-110-72100	FICA	4,622.18	4,092.60	3,410.07	3,476.00	.00	(3,476.00)
32-270-61-10-2-110-72210	VRS Pension Contribution	8,717.79	7,994.35	6,389.28	6,871.00	.00	(6,871.00)
32-270-61-10-2-110-72300	Group Health and Dental Insurance	6,176.03	4,944.99	.00	.00	.00	.00
32-270-61-10-2-110-72400	VRS Group Life Insurance	815.98	374.12	540.77	541.00	.00	(541.00)
32-270-61-10-2-110-72750	VRS Retiree Health Care Credit	601.65	579.38	481.68	.00	.00	.00
32-270-61-10-2-110-73225	Professional Development - Conferences	.00	.00	26,021.49	12,014.00	16,514.00	4,500.00
32-270-61-10-2-110-75530	Travel - Other	.00	.00	12,185.66	5,582.00	10,082.00	4,500.00
32-270-61-10-2-110-76115	Supplies - Training	.00	.00	4,959.25	4,568.00	4,743.00	175.00
Program 110 - Regular Instruction Totals		\$110,599.96	\$110,906.44	\$99,431.24	\$78,495.00	\$31,339.00	(\$47,156.00)
Level 2 - Elementary Totals		\$110,599.96	\$110,906.44	\$99,431.24	\$78,495.00	\$31,339.00	(\$47,156.00)
Level 3 - Secondary							
Program 110 - Regular Instruction							
32-270-61-10-3-110-73225	Professional Development - Conferences	.00	.00	.00	7,063.00	11,563.00	4,500.00
32-270-61-10-3-110-75530	Travel - Other	.00	.00	.00	6,372.00	10,872.00	4,500.00

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G/L Account	Account Description	2014 Actual Amount	2015 Actual Amount	2016 Actual Amount	2017 Adopted Budget	2018 City Council/Board Approval	Difference Vs 2017 Adopted Budget
Fund 32 - School Grants Fund							
EXPENSE							
Locations 270 - ESEA II A Teacher Qual Grant							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 3 - Secondary							
Program 110 - Regular Instruction							
32-270-61-10-3-110-76115	Supplies - Training	.00	.00	.00	118.00	293.00	175.00
	Program 110 - Regular Instruction Totals	\$0.00	\$0.00	\$0.00	\$13,553.00	\$22,728.00	\$9,175.00
	Level 3 - Secondary Totals	\$0.00	\$0.00	\$0.00	\$13,553.00	\$22,728.00	\$9,175.00
Level 4 - Middle							
Program 110 - Regular Instruction							
32-270-61-10-4-110-73225	Professional Development - Conferences	.00	.00	.00	11,463.00	15,963.00	4,500.00
32-270-61-10-4-110-75530	Travel - Other	.00	.00	.00	6,550.00	11,050.00	4,500.00
32-270-61-10-4-110-76115	Supplies - Training	.00	.00	.00	118.00	293.00	175.00
	Program 110 - Regular Instruction Totals	\$0.00	\$0.00	\$0.00	\$18,131.00	\$27,306.00	\$9,175.00
	Level 4 - Middle Totals	\$0.00	\$0.00	\$0.00	\$18,131.00	\$27,306.00	\$9,175.00
	Sub-Function 10 - Classroom Instruction Totals	\$110,599.96	\$110,906.44	\$99,431.24	\$110,179.00	\$81,373.00	(\$28,806.00)
	Function 61 - Instruction Totals	\$110,599.96	\$110,906.44	\$99,431.24	\$110,179.00	\$81,373.00	(\$28,806.00)
	Locations 270 - ESEA II A Teacher Qual Grant Totals	\$110,599.96	\$110,906.44	\$99,431.24	\$110,179.00	\$81,373.00	(\$28,806.00)
Locations 280 - ESEA III A Grant							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 2 - Elementary							
Program 110 - Regular Instruction							
32-280-61-10-2-110-71120	Compensation-Instructional Salaries	4,556.75	8,950.50	7,882.02	8,455.00	9,661.00	1,206.00
32-280-61-10-2-110-72100	FICA	348.59	684.72	602.99	647.00	739.00	92.00
	Program 110 - Regular Instruction Totals	\$4,905.34	\$9,635.22	\$8,485.01	\$9,102.00	\$10,400.00	\$1,298.00
Program 129 - Immigrant Children & Youth							
32-280-61-10-2-129-71120	Compensation-Instructional Salaries	.00	.00	.00	.00	2,592.00	2,592.00
32-280-61-10-2-129-72100	FICA	.00	.00	.00	.00	202.00	202.00
	Program 129 - Immigrant Children & Youth Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$2,794.00	\$2,794.00
	Level 2 - Elementary Totals	\$4,905.34	\$9,635.22	\$8,485.01	\$9,102.00	\$13,194.00	\$4,092.00
	Sub-Function 10 - Classroom Instruction Totals	\$4,905.34	\$9,635.22	\$8,485.01	\$9,102.00	\$13,194.00	\$4,092.00
	Function 61 - Instruction Totals	\$4,905.34	\$9,635.22	\$8,485.01	\$9,102.00	\$13,194.00	\$4,092.00
	Locations 280 - ESEA III A Grant Totals	\$4,905.34	\$9,635.22	\$8,485.01	\$9,102.00	\$13,194.00	\$4,092.00

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G/L Account	Account Description	2014 Actual Amount	2015 Actual Amount	2016 Actual Amount	2017 Adopted Budget	2018 City Council/Board Approval	Difference Vs 2017 Adopted Budget
Fund 32 - School Grants Fund							
EXPENSE							
Locations 290 - PEP Grant							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 2 - Elementary							
Program 110 - Regular Instruction							
32-290-61-10-2-110-75830	Indirect Costs	554.73	.00	.00	.00	.00	.00
32-290-61-10-2-110-76045	Furniture and Equip < \$2000	2,753.38	36,785.00	.00	.00	.00	.00
32-290-61-10-2-110-76435	Supplies - Instructional	1,089.53	5,285.40	.00	.00	.00	.00
	Program 110 - Regular Instruction Totals	\$4,397.64	\$42,070.40	\$0.00	\$0.00	\$0.00	\$0.00
	Level 2 - Elementary Totals	\$4,397.64	\$42,070.40	\$0.00	\$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	17,183.31	7,119.88	.00	.00	.00	.00
32-290-61-10-3-110-71184	Compensation-PEP Grant Coordinator	9,904.22	.00	.00	.00	.00	.00
32-290-61-10-3-110-71520	Compensation-Substitutes	4,000.00	.00	.00	.00	.00	.00
32-290-61-10-3-110-71655	Compensation - Stipends For PD	11,900.00	.00	.00	.00	.00	.00
32-290-61-10-3-110-72100	FICA	758.42	.00	.00	.00	.00	.00
32-290-61-10-3-110-72210	VRS Pension Contribution	2,078.73	.00	.00	.00	.00	.00
32-290-61-10-3-110-72300	Group Health and Dental Insurance	3,219.84	.00	.00	.00	.00	.00
32-290-61-10-3-110-72400	VRS Group Life Insurance	212.13	.00	.00	.00	.00	.00
32-290-61-10-3-110-72750	VRS Retiree Health Care Credit	197.91	.00	.00	.00	.00	.00
32-290-61-10-3-110-72901	Benefits - Grant Prior Year Carryover	3,470.81	1,113.43	.00	.00	.00	.00
32-290-61-10-3-110-73037	Contractual Services - Other	38,750.00	.00	.00	.00	.00	.00
32-290-61-10-3-110-73225	Professional Development - Conferences	165.00	.00	.00	.00	.00	.00
32-290-61-10-3-110-75530	Travel - Other	14,529.88	.00	.00	.00	.00	.00
32-290-61-10-3-110-75830	Indirect Costs	261.44	.00	.00	.00	.00	.00
32-290-61-10-3-110-76045	Furniture and Equip < \$2000	1,572.43	.00	.00	.00	.00	.00
32-290-61-10-3-110-76901	Non-Comp Exp - Grant Prior Year Carryover	54,218.45	47,962.16	.00	.00	.00	.00
	Program 110 - Regular Instruction Totals	\$162,422.57	\$56,195.47	\$0.00	\$0.00	\$0.00	\$0.00
	Level 3 - Secondary Totals	\$162,422.57	\$56,195.47	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function 10 - Classroom Instruction Totals		\$166,820.21	\$98,265.87	\$0.00	\$0.00	\$0.00	\$0.00
Function 61 - Instruction Totals		\$166,820.21	\$98,265.87	\$0.00	\$0.00	\$0.00	\$0.00
Locations 290 - PEP Grant Totals		\$166,820.21	\$98,265.87	\$0.00	\$0.00	\$0.00	\$0.00

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G/L Account	Account Description	2014 Actual Amount	2015 Actual Amount	2016 Actual Amount	2017 Adopted Budget	2018 City Council/Board Approval	Difference Vs 2017 Adopted Budget
Fund 32 - School Grants Fund							
EXPENSE							
Locations 300 - Flow Thru Title VI B Grant							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 2 - Elementary							
Program 120 - Special Education							
32-300-61-10-2-120-71120	Compensation-Instructional Salaries	117,144.39	35,544.98	33,651.32	35,184.00	51,833.00	16,649.00
32-300-61-10-2-120-71151	Compensation-Instructional Asst	162,910.84	155,767.53	159,337.88	155,737.00	155,736.00	(1.00)
32-300-61-10-2-120-71200	Compensation-OT	5,001.76	.00	.00	.00	.00	.00
32-300-61-10-2-120-72100	FICA	22,474.92	13,924.18	12,891.41	14,606.00	15,887.00	1,281.00
32-300-61-10-2-120-72210	VRS Pension Contribution	34,549.23	15,469.32	13,707.23	14,544.00	14,544.00	.00
32-300-61-10-2-120-72220	VRS Hybrid Pension Contribution	.00	5,984.61	7,940.28	8,048.00	8,048.00	.00
32-300-61-10-2-120-72300	Group Health and Dental Insurance	73,356.32	59,606.38	49,664.54	49,877.00	49,876.00	(1.00)
32-300-61-10-2-120-72400	VRS Group Life Insurance	3,540.08	1,814.17	1,884.84	1,891.00	1,890.00	(1.00)
32-300-61-10-2-120-72510	Hybrid Disability Insurance	.00	36.05	176.95	178.00	178.00	.00
32-300-61-10-2-120-72750	VRS Retiree Health Care Credit	3,144.09	1,573.84	1,635.83	1,640.00	1,640.00	.00
32-300-61-10-2-120-73037	Contractual Services - Other	347.23	10,558.28	11,232.00	3,815.00	5,000.00	1,185.00
32-300-61-10-2-120-73305	Set Aside Funds	2,071.04	1,190.71	.00	5,373.00	5,382.00	9.00
32-300-61-10-2-120-76045	Furniture and Equip < \$2000	877.90	1,365.80	.00	943.00	1,500.00	557.00
32-300-61-10-2-120-76435	Supplies - Instructional	515.94	2,561.23	1,010.32	5,863.00	5,000.00	(863.00)
Program 120 - Special Education Totals		\$425,933.74	\$305,397.08	\$293,132.60	\$297,699.00	\$316,514.00	\$18,815.00
Level 2 - Elementary Totals		\$425,933.74	\$305,397.08	\$293,132.60	\$297,699.00	\$316,514.00	\$18,815.00
Level 3 - Secondary							
Program 120 - Special Education							
32-300-61-10-3-120-71101	Compensation-Grant Prior Year Carryover	73,240.54	.00	.00	.00	.00	.00
32-300-61-10-3-120-71120	Compensation-Instructional Salaries	435.00	14,412.52	27,340.07	12,350.00	12,350.00	.00
32-300-61-10-3-120-71151	Compensation-Instructional Asst	48,657.55	46,037.67	48,927.12	49,362.00	49,362.00	.00
32-300-61-10-3-120-72100	FICA	2,751.62	4,480.33	5,778.26	4,722.00	4,721.00	(1.00)
32-300-61-10-3-120-72210	VRS Pension Contribution	2,665.94	6,026.62	6,804.12	7,237.00	7,237.00	.00
32-300-61-10-3-120-72220	VRS Hybrid Pension Contribution	.00	617.64	.00	.00	.00	.00
32-300-61-10-3-120-72300	Group Health and Dental Insurance	11,379.25	11,811.32	7,296.74	7,316.00	7,316.00	.00
32-300-61-10-3-120-72400	VRS Group Life Insurance	227.07	545.29	575.88	588.00	587.00	(1.00)
32-300-61-10-3-120-72510	Hybrid Disability Insurance	.00	11.49	.00	.00	.00	.00
32-300-61-10-3-120-72750	VRS Retiree Health Care Credit	211.86	485.72	512.88	524.00	523.00	(1.00)
32-300-61-10-3-120-72901	Benefits - Grant Prior Year Carryover	16,087.21	.00	.00	.00	.00	.00
32-300-61-10-3-120-73037	Contractual Services - Other	7,972.28	5,764.18	12,779.25	3,815.00	5,000.00	1,185.00
32-300-61-10-3-120-76045	Furniture and Equip < \$2000	5.00	.00	.00	944.00	1,500.00	556.00
32-300-61-10-3-120-76435	Supplies - Instructional	.00	369.25	.00	5,863.00	5,000.00	(863.00)

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G/L Account	Account Description	2014 Actual Amount	2015 Actual Amount	2016 Actual Amount	2017 Adopted Budget	2018 City Council/Board Approval	Difference Vs 2017 Adopted Budget
Fund 32 - School Grants Fund							
EXPENSE							
Locations 300 - Flow Thru Title VI B Grant							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 3 - Secondary							
Program 120 - Special Education							
32-300-61-10-3-120-76901	Non-Comp Exp - Grant Prior Year Carryover	13,876.20	.00	.00	.00	.00	.00
	Program 120 - Special Education Totals	\$177,509.52	\$90,562.03	\$110,014.32	\$92,721.00	\$93,596.00	\$875.00
	Level 3 - Secondary Totals	\$177,509.52	\$90,562.03	\$110,014.32	\$92,721.00	\$93,596.00	\$875.00
Level 4 - Middle							
Program 120 - Special Education							
32-300-61-10-4-120-71120	Compensation-Instructional Salaries	10,779.50	153,024.00	151,832.74	169,450.00	166,035.00	(3,415.00)
32-300-61-10-4-120-71151	Compensation-Instructional Asst	51,922.01	58,603.28	55,547.89	57,720.00	57,720.00	.00
32-300-61-10-4-120-72100	FICA	4,671.95	15,251.59	14,575.03	17,380.00	17,117.00	(263.00)
32-300-61-10-4-120-72210	VRS Pension Contribution	5,009.18	28,101.21	27,682.92	29,442.00	29,442.00	.00
32-300-61-10-4-120-72300	Group Health and Dental Insurance	18,905.25	30,628.16	34,245.70	35,019.00	35,019.00	.00
32-300-61-10-4-120-72400	VRS Group Life Insurance	499.02	2,306.31	2,342.76	2,390.00	2,390.00	.00
32-300-61-10-4-120-72750	VRS Retiree Health Care Credit	345.85	2,054.23	2,086.92	2,129.00	2,129.00	.00
32-300-61-10-4-120-73037	Contractual Services - Other	4,691.47	3,456.16	2,196.00	3,855.00	5,000.00	1,145.00
32-300-61-10-4-120-76045	Furniture and Equip < \$2000	67.95	.00	.00	943.00	1,500.00	557.00
32-300-61-10-4-120-76435	Supplies - Instructional	380.41	3,971.67	.00	5,863.00	5,000.00	(863.00)
	Program 120 - Special Education Totals	\$97,272.59	\$297,396.61	\$290,509.96	\$324,191.00	\$321,352.00	(\$2,839.00)
	Level 4 - Middle Totals	\$97,272.59	\$297,396.61	\$290,509.96	\$324,191.00	\$321,352.00	(\$2,839.00)
Sub-Function 10 - Classroom Instruction Totals		\$700,715.85	\$693,355.72	\$693,656.88	\$714,611.00	\$731,462.00	\$16,851.00
Function 61 - Instruction Totals		\$700,715.85	\$693,355.72	\$693,656.88	\$714,611.00	\$731,462.00	\$16,851.00
Locations 300 - Flow Thru Title VI B Grant Totals		\$700,715.85	\$693,355.72	\$693,656.88	\$714,611.00	\$731,462.00	\$16,851.00
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	.00	.00	4,994.00	3,000.00	3,000.00	.00
32-310-61-10-3-130-72100	FICA	.00	.00	382.04	226.00	226.00	.00
32-310-61-10-3-130-73037	Contractual Services - Other	16,446.05	10,581.97	12,476.99	7,125.00	7,125.00	.00
32-310-61-10-3-130-75530	Travel - Other	.00	.00	4,796.91	9,000.00	9,000.00	.00
32-310-61-10-3-130-76435	Supplies - Instructional	27,925.83	34,005.34	21,724.93	26,701.00	26,701.00	.00
	Program 130 - Vocational Totals	\$44,371.88	\$44,587.31	\$44,374.87	\$46,052.00	\$46,052.00	\$0.00

Grant Fund Budget

Budget Year 2018

G/L Account	Account Description	2014 Actual Amount	2015 Actual Amount	2016 Actual Amount	2017 Adopted Budget	2018 City Council/Board Approval	Difference Vs 2017 Adopted Budget
Fund 32 - School Grants Fund							
EXPENSE							
Locations 310 - Perkins Vocational Ed Grant							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 3 - Secondary Totals		\$44,371.88	\$44,587.31	\$44,374.87	\$46,052.00	\$46,052.00	\$0.00
Sub-Function 10 - Classroom Instruction Totals		\$44,371.88	\$44,587.31	\$44,374.87	\$46,052.00	\$46,052.00	\$0.00
Function 61 - Instruction Totals		\$44,371.88	\$44,587.31	\$44,374.87	\$46,052.00	\$46,052.00	\$0.00
Locations 310 - Perkins Vocational Ed Grant Totals		\$44,371.88	\$44,587.31	\$44,374.87	\$46,052.00	\$46,052.00	\$0.00
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	96,939.52	.00	.00	.00	.00	.00
32-330-61-31-2-110-71662	Bonus Payments To Teachers - West	82,497.36	.00	.00	.00	.00	.00
32-330-61-31-2-110-71663	Bonus Payments To Teachers - South	81,475.51	.00	.00	.00	.00	.00
32-330-61-31-2-110-71664	Bonus Payments To Teachers - East	91,762.13	.00	.00	.00	.00	.00
32-330-61-31-2-110-72101	FICA - Carver	7,415.87	.00	.00	.00	.00	.00
32-330-61-31-2-110-72102	FICA - West	6,311.05	.00	.00	.00	.00	.00
32-330-61-31-2-110-72103	FICA - South	6,232.88	.00	.00	.00	.00	.00
32-330-61-31-2-110-72104	FICA - East	7,019.80	.00	.00	.00	.00	.00
Program 110 - Regular Instruction Totals		\$379,654.12	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 2 - Elementary Totals		\$379,654.12	\$0.00	\$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	238,704.20	.00	.00	.00	.00	.00
32-330-61-31-3-110-72100	FICA	18,260.87	.00	.00	.00	.00	.00
Program 110 - Regular Instruction Totals		\$256,965.07	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 3 - Secondary Totals		\$256,965.07	\$0.00	\$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	168,605.27	.00	.00	.00	.00	.00
32-330-61-31-4-110-72100	FICA	12,898.30	.00	.00	.00	.00	.00
Program 110 - Regular Instruction Totals		\$181,503.57	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 4 - Middle Totals		\$181,503.57	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Grant Fund Budget

Budget Year 2018

G/L Account	Account Description	2014 Actual Amount	2015 Actual Amount	2016 Actual Amount	2017 Adopted Budget	2018 City Council/Board Approval	Difference Vs 2017 Adopted Budget
Fund 32 - School Grants Fund							
EXPENSE							
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							
32-330-61-31-9-110-71520	Compensation-Substitutes	1,430.00	.00	.00	.00	.00	.00
32-330-61-31-9-110-71620	Compensation-Extracurricular Supplements	4,500.00	.00	.00	.00	.00	.00
32-330-61-31-9-110-72100	FICA	453.65	.00	.00	.00	.00	.00
32-330-61-31-9-110-73255	Professional Development	23,285.22	.00	.00	.00	.00	.00
32-330-61-31-9-110-76435	Supplies - Instructional	2,208.19	.00	.00	.00	.00	.00
Program 110 - Regular Instruction Totals		\$31,877.06	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 9 - District Wide Totals		\$31,877.06	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function 31 - Instr. Sup. - Improve. of Instr. Totals		\$849,999.82	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Function 61 - Instruction Totals		\$849,999.82	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Locations 330 - Strategic Comp Grants Initiative Totals		\$849,999.82	\$0.00	\$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	2,000.00	.00	.00	.00	.00	.00
32-340-64-64-2-460-73182	Repair/Maint - Other Contracted - West	2,000.00	.00	.00	.00	.00	.00
32-340-64-64-2-460-73183	Repair/Maint - Other Contracted - East	2,000.00	.00	.00	.00	.00	.00
Program 460 - Security Services Totals		\$6,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 2 - Elementary Totals		\$6,000.00	\$0.00	\$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	2,000.00	.00	63,555.00	.00	.00	.00
Program 460 - Security Services Totals		\$2,000.00	\$0.00	\$63,555.00	\$0.00	\$0.00	\$0.00
Level 3 - Secondary Totals		\$2,000.00	\$0.00	\$63,555.00	\$0.00	\$0.00	\$0.00
Level 4 - Middle							
Program 460 - Security Services							
32-340-64-64-4-460-73180	Repair/Maint - Other Contracted	63,582.00	.00	.00	.00	.00	.00
Program 460 - Security Services Totals		\$63,582.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 4 - Middle Totals		\$63,582.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function 64 - Operation & Maintenance Totals		\$71,582.00	\$0.00	\$63,555.00	\$0.00	\$0.00	\$0.00
Function 64 - Operation & Maintenance Totals		\$71,582.00	\$0.00	\$63,555.00	\$0.00	\$0.00	\$0.00

Grant Fund Budget

Budget Year 2018

G/L Account	Account Description	2014 Actual Amount	2015 Actual Amount	2016 Actual Amount	2017 Adopted Budget	2018 City Council/Board Approval	Difference Vs 2017 Adopted Budget
Fund 32 - School Grants Fund							
EXPENSE							
Locations 340 - School Security Grant Totals		\$71,582.00	\$0.00	\$63,555.00	\$0.00	\$0.00	\$0.00
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	1,500.00	.00	.00	.00	.00
32-350-61-10-2-120-75530	Travel - Other	.00	.00	882.23	.00	.00	.00
32-350-61-10-2-120-76431	Special Ed - General	.00	.00	6,911.77	.00	.00	.00
Program 120 - Special Education Totals		\$0.00	\$1,500.00	\$7,794.00	\$0.00	\$0.00	\$0.00
Level 2 - Elementary Totals		\$0.00	\$1,500.00	\$7,794.00	\$0.00	\$0.00	\$0.00
Sub-Function 10 - Classroom Instruction Totals		\$0.00	\$1,500.00	\$7,794.00	\$0.00	\$0.00	\$0.00
Function 61 - Instruction Totals		\$0.00	\$1,500.00	\$7,794.00	\$0.00	\$0.00	\$0.00
Locations 350 - Early Childhood Spec Ed Suppl Totals		\$0.00	\$1,500.00	\$7,794.00	\$0.00	\$0.00	\$0.00
Locations 360 - Parent Resource Center							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 2 - Elementary							
Program 120 - Special Education							
32-360-61-10-2-120-71120	Compensation-Instructional Salaries	.00	.00	2,877.00	.00	.00	.00
32-360-61-10-2-120-72100	FICA	.00	.00	219.99	.00	.00	.00
32-360-61-10-2-120-76435	Supplies - Instructional	.00	.00	53.07	.00	.00	.00
Program 120 - Special Education Totals		\$0.00	\$0.00	\$3,150.06	\$0.00	\$0.00	\$0.00
Level 2 - Elementary Totals		\$0.00	\$0.00	\$3,150.06	\$0.00	\$0.00	\$0.00
Sub-Function 10 - Classroom Instruction Totals		\$0.00	\$0.00	\$3,150.06	\$0.00	\$0.00	\$0.00
Function 61 - Instruction Totals		\$0.00	\$0.00	\$3,150.06	\$0.00	\$0.00	\$0.00
Locations 360 - Parent Resource Center Totals		\$0.00	\$0.00	\$3,150.06	\$0.00	\$0.00	\$0.00
Locations 370 - HS Program Innovation Planning							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 3 - Secondary							
Program 110 - Regular Instruction							
32-370-61-10-3-110-71120	Compensation-Instructional Salaries	.00	.00	3,111.00	.00	.00	.00
32-370-61-10-3-110-71520	Compensation-Substitutes	.00	.00	4,400.00	.00	.00	.00
32-370-61-10-3-110-72100	FICA	.00	.00	237.92	.00	.00	.00
32-370-61-10-3-110-73035	Consultants	.00	.00	3,442.31	.00	.00	.00
32-370-61-10-3-110-73255	Professional Development	.00	.00	5,535.25	.00	.00	.00

Grant Fund Budget

Budget Year 2018

G/L Account	Account Description	2014 Actual Amount	2015 Actual Amount	2016 Actual Amount	2017 Adopted Budget	2018 City Council/Board Approval	Difference Vs 2017 Adopted Budget
Fund 32 - School Grants Fund							
EXPENSE							
Locations 370 - HS Program Innovation Planning							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 3 - Secondary							
Program 110 - Regular Instruction							
32-370-61-10-3-110-76901	Non-Comp Exp - Grant Prior Year Carryover	.00	.00	17,404.96	.00	.00	.00
Program 110 - Regular Instruction Totals		\$0.00	\$0.00	\$34,131.44	\$0.00	\$0.00	\$0.00
Program 114 - Implementation							
32-370-61-10-3-114-71120	Compensation-Instructional Salaries	.00	.00	.00	.00	13,760.00	13,760.00
32-370-61-10-3-114-72100	FICA	.00	.00	.00	.00	1,053.00	1,053.00
32-370-61-10-3-114-73035	Consultants	.00	.00	.00	.00	7,259.00	7,259.00
Program 114 - Implementation Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$22,072.00	\$22,072.00
Level 3 - Secondary Totals		\$0.00	\$0.00	\$34,131.44	\$0.00	\$22,072.00	\$22,072.00
Sub-Function 10 - Classroom Instruction Totals		\$0.00	\$0.00	\$34,131.44	\$0.00	\$22,072.00	\$22,072.00
Function 61 - Instruction Totals		\$0.00	\$0.00	\$34,131.44	\$0.00	\$22,072.00	\$22,072.00
Locations 370 - HS Program Innovation Planning Totals		\$0.00	\$0.00	\$34,131.44	\$0.00	\$22,072.00	\$22,072.00
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	17,275.00	12,000.00	.00	(12,000.00)
32-380-61-10-7-110-72100	FICA	.00	.00	1,321.54	918.00	.00	(918.00)
32-380-61-10-7-110-73037	Contractual Services - Other	.00	.00	11,172.46	18,577.00	.00	(18,577.00)
32-380-61-10-7-110-73245	Professional Development - Tuition Assistance	.00	.00	5,231.00	.00	.00	.00
32-380-61-10-7-110-76435	Supplies - Instructional	.00	.00	.00	3,505.00	.00	(3,505.00)
Program 110 - Regular Instruction Totals		\$0.00	\$0.00	\$35,000.00	\$35,000.00	\$0.00	(\$35,000.00)
Level 7 - Adult Totals		\$0.00	\$0.00	\$35,000.00	\$35,000.00	\$0.00	(\$35,000.00)
Sub-Function 10 - Classroom Instruction Totals		\$0.00	\$0.00	\$35,000.00	\$35,000.00	\$0.00	(\$35,000.00)
Function 61 - Instruction Totals		\$0.00	\$0.00	\$35,000.00	\$35,000.00	\$0.00	(\$35,000.00)
Locations 380 - Plugged In Virginia Totals		\$0.00	\$0.00	\$35,000.00	\$35,000.00	\$0.00	(\$35,000.00)

Grant Fund Budget

Budget Year 2018

G/L Account	Account Description	2014 Actual Amount	2015 Actual Amount	2016 Actual Amount	2017 Adopted Budget	2018 City Council/Board Approval	Difference Vs 2017 Adopted Budget
Fund 32 - School Grants Fund							
EXPENSE							
Locations 400 - VA Preschool Initiative Grants							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 8 - Pre-K							
Program 180 - Pre-K Non- Sp Ed							
32-400-61-10-8-180-71120	Compensation-Instructional Salaries	.00	.00	.00	52,000.00	49,387.00	(2,613.00)
32-400-61-10-8-180-72100	FICA	.00	.00	.00	3,978.00	3,778.00	(200.00)
32-400-61-10-8-180-72210	VRS Pension Contribution	.00	.00	.00	7,623.00	8,060.00	437.00
32-400-61-10-8-180-72300	Group Health and Dental Insurance	.00	.00	.00	3,112.00	.00	(3,112.00)
32-400-61-10-8-180-72400	VRS Group Life Insurance	.00	.00	.00	614.00	647.00	33.00
32-400-61-10-8-180-72750	VRS Retiree Health Care Credit	.00	.00	.00	577.00	607.00	30.00
32-400-61-10-8-180-73255	Professional Development	.00	.00	7.00	.00	.00	.00
32-400-61-10-8-180-76435	Supplies - Instructional	.00	.00	38,043.00	1,000.00	6,934.00	5,934.00
Program 180 - Pre-K Non- Sp Ed Totals		\$0.00	\$0.00	\$38,050.00	\$68,904.00	\$69,413.00	\$509.00
Level 8 - Pre-K Totals		\$0.00	\$0.00	\$38,050.00	\$68,904.00	\$69,413.00	\$509.00
Sub-Function 10 - Classroom Instruction Totals		\$0.00	\$0.00	\$38,050.00	\$68,904.00	\$69,413.00	\$509.00
Function 61 - Instruction Totals		\$0.00	\$0.00	\$38,050.00	\$68,904.00	\$69,413.00	\$509.00
Locations 400 - VA Preschool Initiative Grants Totals		\$0.00	\$0.00	\$38,050.00	\$68,904.00	\$69,413.00	\$509.00
Locations 410 - Health Profession Opportunity							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 7 - Adult							
Program 170 - Adult							
32-410-61-10-7-170-71120	Compensation-Instructional Salaries	.00	.00	5,950.00	.00	26,400.00	26,400.00
32-410-61-10-7-170-72100	FICA	.00	.00	455.20	.00	2,020.00	2,020.00
32-410-61-10-7-170-75530	Travel - Other	.00	.00	.00	.00	600.00	600.00
32-410-61-10-7-170-76435	Supplies - Instructional	.00	.00	.00	.00	980.00	980.00
Program 170 - Adult Totals		\$0.00	\$0.00	\$6,405.20	\$0.00	\$30,000.00	\$30,000.00
Level 7 - Adult Totals		\$0.00	\$0.00	\$6,405.20	\$0.00	\$30,000.00	\$30,000.00
Sub-Function 10 - Classroom Instruction Totals		\$0.00	\$0.00	\$6,405.20	\$0.00	\$30,000.00	\$30,000.00
Function 61 - Instruction Totals		\$0.00	\$0.00	\$6,405.20	\$0.00	\$30,000.00	\$30,000.00
Locations 410 - Health Profession Opportunity Totals		\$0.00	\$0.00	\$6,405.20	\$0.00	\$30,000.00	\$30,000.00
EXPENSE TOTALS		\$2,974,412.20	\$1,958,909.65	\$2,027,662.94	\$2,089,190.00	\$1,980,223.00	(\$108,967.00)
Fund 32 - School Grants Fund Totals							
REVENUE TOTALS		\$3,015,078.19	\$1,994,099.02	\$2,027,327.25	\$2,089,190.00	\$1,980,223.00	(\$108,967.00)
EXPENSE TOTALS		\$2,974,412.20	\$1,958,909.65	\$2,027,662.94	\$2,089,190.00	\$1,980,223.00	(\$108,967.00)
Fund 32 - School Grants Fund Totals		\$40,665.99	\$35,189.37	(\$335.69)	\$0.00	\$0.00	\$0.00

Grant Fund Budget

Budget Year 2018

G/L Account	Account Description	2014 Actual Amount	2015 Actual Amount	2016 Actual Amount	2017 Adopted Budget	2018 City Council/Board Approval	Difference Vs 2017 AdoptedBudget
	Net Grand Totals						
	REVENUE GRAND TOTALS	\$3,015,078.19	\$1,994,099.02	\$2,027,327.25	\$2,089,190.00	\$1,980,223.00	(\$108,967.00)
	EXPENSE GRAND TOTALS	\$2,974,412.20	\$1,958,909.65	\$2,027,662.94	\$2,089,190.00	\$1,980,223.00	(\$108,967.00)
	Net Grand Totals	\$40,665.99	\$35,189.37	(\$335.69)	\$0.00	\$0.00	\$0.00



Cafeteria Fund

Back of Tab

The **Cafeteria Fund** accounts for all of the cafeteria operations within the school division, including the preparation and serving of school breakfast and lunch. The majority of funding comes from the sales of breakfasts and lunches to students and staff, in addition to federal reimbursements for students qualifying for free and reduced lunches. The Cafeteria Fund revenue has an increase of \$105,025 factoring in both a projected increase in participation that coincides with our projected increase 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 FY18, to comply with this federal mandate, we expect to be required to increase student lunches by 10 cents per meal. The chart below shows meal prices over the last five years.

<u>Meal Prices:</u>	<u>FY 13-14</u>	<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY16-17</u>	<u>FY17-18</u>
Elementary Breakfast	1.25	1.25	1.25	1.25	1.25
Elementary Lunch*	2.10	2.15	2.20	2.30	2.40
Middle/High Breakfast	1.25	1.25	1.25	1.25	1.25
Middle/High Lunch*	2.30	2.35	2.40	2.50	2.60
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	1.55	1.55
Adult Lunch	2.85	3.00	3.00	3.25	3.25
Milk	0.40	0.40	0.40	0.50	0.50

* Federally mandated rate increases.

Salem City Schools

Cafeteria Fund Summary by Revenue Source and Expenditures by Object

FY 2017-18

	FY14 Actual	FY15 Actual	FY16 Expected	FY17 Budget	FY18 Budget	Increase (Decrease)	FY19 Forecast	FY20 Forecast	FY21 Forecast
Revenues:									
State	\$ 25,893	\$ 24,581	\$ 21,589	\$ 35,254	\$ 21,128	\$ (14,126)	\$ 21,128	\$ 21,128	\$ 21,128
Federal	784,413	795,360	809,467	684,151	786,112	101,961	793,973	801,913	809,932
Pupil, Adult & Other Sales	832,642	759,142	815,617	848,857	878,250	29,393	887,033	895,903	904,862
Other	12,876	143,900	7,120	27,000	14,800	(12,200)	14,800	14,800	14,800
Total revenues	1,655,824	1,722,983	1,653,793	1,595,262	1,700,290	105,028	1,716,934	1,733,744	1,750,722
Expenditures:									
Personnel	503,445	642,193	539,214	600,563	636,129	35,566	647,751	659,438	671,191
Benefits	216,919	239,811	207,932	226,936	251,102	24,166	256,124	261,247	266,472
Purchased Services	42,897	158,668	176,590	135,924	192,541	56,617	192,541	192,541	192,541
Internal Services	-	-	-	-	-	-	-	-	-
Other Charges	487	-	-	-	-	-	-	-	-
Food Products	842,046	716,681	668,782	543,228	537,303	(5,925)	537,303	537,303	537,303
Materials and Supplies	9,705	114,380	80,898	88,611	83,215	(5,396)	83,215	83,215	83,215
Joint Operations	-	-	-	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-	-	-
Other Uses of Funds	-	-	-	-	-	-	-	-	-
Total expenditures	1,615,499	1,871,733	1,673,416	1,595,262	1,700,290	105,028	1,716,934	1,733,744	1,750,722
Revenues over expenditures	40,325	(148,750)	(19,623)	-	-	-	-	-	-
Fund balance at beginning of year	467,153	507,478	358,728	339,105	339,105	-	339,105	339,105	339,105
Fund balance at end of year	\$ 507,478	\$ 358,728	\$ 339,105	\$ 339,105	\$ 339,105	\$ -	\$ 339,105	\$ 339,105	\$ 339,105

Forecasted budgets are based on the following assumptions:

- Revenue based on no increase in state aid, 1% increase in federal aid, and 1% increase in pupil sales from FY18 to FY20 due to increasing enrollment.
- Expenditure estimates based on anticipated revenue collections.
- The projected years are not provided for budget planning purposes, but only as an estimate for future outlook.

Cafeteria Fund Budget

Budget Year 2018

G/L Account	Account Description	2014 Actual Amount	2015 Actual Amount	2016 Actual Amount	2017 Adopted Budget	2018 City Council/Board Approval	Difference
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	4,890.75	4,474.15	4,089.78	6,300.00	4,159.00	(2,141.00)
33-111-65-65-9-510-61351	State School Breakfast Incentive Grant	2,929.50	2,551.32	1,660.20	2,415.00	1,057.00	(1,358.00)
33-111-65-65-9-510-62360	Natl School Lunch Program 10.555	132,945.37	106,715.84	108,666.78	215,744.00	249,413.00	33,669.00
33-111-65-65-9-510-62390	School Breakfast Program 10.553	.00	22,064.52	29,374.32	.00	.00	.00
33-111-65-65-9-510-62395	Federal Aid - Commodities	32,095.37	30,161.17	28,205.98	.00	.00	.00
33-111-65-65-9-510-63030	Sale of Breakfasts	9,129.30	6,114.14	6,489.83	11,459.00	13,397.00	1,938.00
33-111-65-65-9-510-63035	Sale of Lunches	109,333.98	92,576.23	97,135.70	129,828.00	149,318.00	19,490.00
33-111-65-65-9-510-63038	Sale - A La Carte & Adult	160,436.32	154,907.33	153,856.88	124,276.00	114,615.00	(9,661.00)
33-111-65-65-9-510-63040	Rebate Income	3,113.24	1,197.19	786.79	3,000.00	2,000.00	(1,000.00)
33-111-65-65-9-510-63045	Catering/Special Events	18,845.90	22,162.53	10,831.79	15,000.00	7,000.00	(8,000.00)
33-111-65-65-9-510-63050	Miscellaneous Income	.00	22,344.69	.00	.00	.00	.00
33-111-65-65-9-510-63801	Interest Income	463.69	449.07	308.89	250.00	300.00	50.00
Program 510 - School Food Services Totals		\$474,183.42	\$465,718.18	\$441,406.94	\$508,272.00	\$541,259.00	\$32,987.00
Level 9 - District Wide Totals		\$474,183.42	\$465,718.18	\$441,406.94	\$508,272.00	\$541,259.00	\$32,987.00
Sub-Function 65 - Food Services Totals		\$474,183.42	\$465,718.18	\$441,406.94	\$508,272.00	\$541,259.00	\$32,987.00
Function 65 - Food Services Totals		\$474,183.42	\$465,718.18	\$441,406.94	\$508,272.00	\$541,259.00	\$32,987.00
Locations 111 - Salem High School Totals		\$474,183.42	\$465,718.18	\$441,406.94	\$508,272.00	\$541,259.00	\$32,987.00
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	4,210.59	4,218.95	3,873.90	6,300.00	4,159.00	(2,141.00)
33-112-65-65-9-510-61351	State School Breakfast Incentive Grant	1,831.00	1,594.50	1,037.60	2,415.00	1,057.00	(1,358.00)
33-112-65-65-9-510-62360	Natl School Lunch Program 10.555	144,357.31	128,187.58	136,378.76	164,791.00	185,441.00	20,650.00
33-112-65-65-9-510-62390	School Breakfast Program 10.553	.00	24,073.81	26,310.59	.00	.00	.00
33-112-65-65-9-510-62395	Federal Aid - Commodities	28,121.69	25,122.57	25,432.32	.00	.00	.00
33-112-65-65-9-510-63030	Sale of Breakfasts	5,022.30	3,819.13	3,929.18	8,830.00	10,017.00	1,187.00
33-112-65-65-9-510-63035	Sale of Lunches	105,689.12	84,250.02	81,749.87	100,037.00	111,648.00	11,611.00
33-112-65-65-9-510-63038	Sale - A La Carte & Adult	126,113.82	107,055.12	110,863.80	95,759.00	85,700.00	(10,059.00)
33-112-65-65-9-510-63040	Rebate Income	2,111.49	1,848.46	1,101.64	3,000.00	2,000.00	(1,000.00)
33-112-65-65-9-510-63045	Catering/Special Events	1,370.68	655.78	1,439.42	.00	.00	.00

Cafeteria Fund Budget

Budget Year 2018

G/L Account	Account Description	2014 Actual Amount	2015 Actual Amount	2016 Actual Amount	2017 Adopted Budget	2018 City Council/Board Approval	Difference
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	.00	22,547.88	.00	.00	.00	.00
33-112-65-65-9-510-63801	Interest Income	463.69	449.07	308.89	250.00	300.00	50.00
Program 510 - School Food Services Totals		\$419,291.69	\$403,822.87	\$392,425.97	\$381,382.00	\$400,322.00	\$18,940.00
Level 9 - District Wide Totals		\$419,291.69	\$403,822.87	\$392,425.97	\$381,382.00	\$400,322.00	\$18,940.00
Sub-Function 65 - Food Services Totals		\$419,291.69	\$403,822.87	\$392,425.97	\$381,382.00	\$400,322.00	\$18,940.00
Function 65 - Food Services Totals		\$419,291.69	\$403,822.87	\$392,425.97	\$381,382.00	\$400,322.00	\$18,940.00
Locations 112 - Andrew Lewis Middle School Totals		\$419,291.69	\$403,822.87	\$392,425.97	\$381,382.00	\$400,322.00	\$18,940.00
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	2,588.28	2,563.92	2,684.46	3,250.00	2,146.00	(1,104.00)
33-113-65-65-9-510-61351	State School Breakfast Incentive Grant	732.40	637.80	415.00	1,206.00	528.00	(678.00)
33-113-65-65-9-510-62360	Natl School Lunch Program 10.555	131,819.93	108,959.58	108,780.29	76,091.00	95,916.00	19,825.00
33-113-65-65-9-510-62390	School Breakfast Program 10.553	.00	40,155.55	38,532.68	.00	.00	.00
33-113-65-65-9-510-62395	Federal Aid - Commodities	15,960.96	15,884.88	17,119.07	.00	.00	.00
33-113-65-65-9-510-63030	Sale of Breakfasts	5,339.65	4,922.99	6,331.64	4,095.00	5,181.00	1,086.00
33-113-65-65-9-510-63035	Sale of Lunches	40,608.39	38,157.22	44,290.41	46,391.00	57,745.00	11,354.00
33-113-65-65-9-510-63038	Sale - A La Carte & Adult	15,649.78	12,837.28	29,768.16	44,407.00	44,324.00	(83.00)
33-113-65-65-9-510-63040	Rebate Income	1,314.08	1,047.51	977.59	1,000.00	500.00	(500.00)
33-113-65-65-9-510-63050	Miscellaneous Income	(9.66)	22,397.06	.00	.00	.00	.00
33-113-65-65-9-510-63801	Interest Income	463.69	449.07	308.89	250.00	300.00	50.00
Program 510 - School Food Services Totals		\$214,467.50	\$248,012.86	\$249,208.19	\$176,690.00	\$206,640.00	\$29,950.00
Level 9 - District Wide Totals		\$214,467.50	\$248,012.86	\$249,208.19	\$176,690.00	\$206,640.00	\$29,950.00
Sub-Function 65 - Food Services Totals		\$214,467.50	\$248,012.86	\$249,208.19	\$176,690.00	\$206,640.00	\$29,950.00
Function 65 - Food Services Totals		\$214,467.50	\$248,012.86	\$249,208.19	\$176,690.00	\$206,640.00	\$29,950.00
Locations 113 - Carver Elementary Totals		\$214,467.50	\$248,012.86	\$249,208.19	\$176,690.00	\$206,640.00	\$29,950.00

Cafeteria Fund Budget

Budget Year 2018

G/L Account	Account Description	2014 Actual Amount	2015 Actual Amount	2016 Actual Amount	2017 Adopted Budget	2018 City Council/Board Approval	Difference
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	2,216.64	2,026.00	2,022.54	3,250.00	2,146.00	(1,104.00)
33-114-65-65-9-510-61351	State School Breakfast Incentive Grant	585.90	510.20	332.00	1,206.00	528.00	(678.00)
33-114-65-65-9-510-62360	Natl School Lunch Program 10.555	67,908.93	54,618.82	45,316.25	84,553.00	87,709.00	3,156.00
33-114-65-65-9-510-62390	School Breakfast Program 10.553	.00	13,662.08	9,218.36	.00	.00	.00
33-114-65-65-9-510-62395	Federal Aid - Commodities	11,400.69	10,643.54	10,642.59	.00	.00	.00
33-114-65-65-9-510-63030	Sale of Breakfasts	5,811.30	4,361.38	4,629.72	4,531.00	4,747.00	216.00
33-114-65-65-9-510-63035	Sale of Lunches	50,548.98	50,508.45	56,369.29	51,337.00	52,912.00	1,575.00
33-114-65-65-9-510-63038	Sale - A La Carte & Adult	20,243.33	22,974.79	35,064.93	49,142.00	40,615.00	(8,527.00)
33-114-65-65-9-510-63040	Rebate Income	1,106.31	811.15	821.06	1,000.00	500.00	(500.00)
33-114-65-65-9-510-63050	Miscellaneous Income	.00	22,328.94	.00	.00	.00	.00
33-114-65-65-9-510-63801	Interest Income	463.69	449.07	308.89	250.00	300.00	50.00
Program 510 - School Food Services Totals		\$160,285.77	\$182,894.42	\$164,725.63	\$195,269.00	\$189,457.00	(\$5,812.00)
Level 9 - District Wide Totals		\$160,285.77	\$182,894.42	\$164,725.63	\$195,269.00	\$189,457.00	(\$5,812.00)
Sub-Function 65 - Food Services Totals		\$160,285.77	\$182,894.42	\$164,725.63	\$195,269.00	\$189,457.00	(\$5,812.00)
Function 65 - Food Services Totals		\$160,285.77	\$182,894.42	\$164,725.63	\$195,269.00	\$189,457.00	(\$5,812.00)
Locations 114 - West Salem Elementary Totals		\$160,285.77	\$182,894.42	\$164,725.63	\$195,269.00	\$189,457.00	(\$5,812.00)
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	2,315.62	2,394.69	2,288.40	3,250.00	2,146.00	(1,104.00)
33-115-65-65-9-510-61351	State School Breakfast Incentive Grant	585.90	510.20	332.00	1,206.00	528.00	(678.00)
33-115-65-65-9-510-62360	Natl School Lunch Program 10.555	75,926.91	56,450.22	56,698.97	71,580.00	82,028.00	10,448.00
33-115-65-65-9-510-62390	School Breakfast Program 10.553	.00	12,106.36	12,536.86	.00	.00	.00
33-115-65-65-9-510-62395	Federal Aid - Commodities	12,958.78	10,836.04	12,202.28	.00	.00	.00
33-115-65-65-9-510-63030	Sale of Breakfasts	8,137.15	7,072.78	5,906.01	3,862.00	4,447.00	585.00
33-115-65-65-9-510-63035	Sale of Lunches	58,813.60	61,359.20	59,172.18	43,752.00	49,566.00	5,814.00
33-115-65-65-9-510-63038	Sale - A La Carte & Adult	26,018.54	29,009.64	38,570.63	41,881.00	38,046.00	(3,835.00)
33-115-65-65-9-510-63040	Rebate Income	1,269.09	863.24	746.95	1,500.00	500.00	(1,000.00)
33-115-65-65-9-510-63045	Catering/Special Events	1,757.71	.00	.00	.00	.00	.00
33-115-65-65-9-510-63050	Miscellaneous Income	.00	22,328.94	.00	.00	.00	.00

Cafeteria Fund Budget

Budget Year 2018

G/L Account	Account Description	2014 Actual Amount	2015 Actual Amount	2016 Actual Amount	2017 Adopted Budget	2018 City Council/Board Approval	Difference
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		463.69	449.07	308.89	250.00	300.00	50.00
Program 510 - School Food Services Totals		\$188,246.99	\$203,380.38	\$188,763.17	\$167,281.00	\$177,561.00	\$10,280.00
Level 9 - District Wide Totals		\$188,246.99	\$203,380.38	\$188,763.17	\$167,281.00	\$177,561.00	\$10,280.00
Sub-Function 65 - Food Services Totals		\$188,246.99	\$203,380.38	\$188,763.17	\$167,281.00	\$177,561.00	\$10,280.00
Function 65 - Food Services Totals		\$188,246.99	\$203,380.38	\$188,763.17	\$167,281.00	\$177,561.00	\$10,280.00
Locations 115 - South Salem Elementary Totals		\$188,246.99	\$203,380.38	\$188,763.17	\$167,281.00	\$177,561.00	\$10,280.00
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		2,347.16	2,525.16	2,480.24	3,250.00	2,146.00	(1,104.00)
33-116-65-65-9-510-61351 State School Breakfast Incentive Grant		659.10	574.00	373.50	1,206.00	528.00	(678.00)
33-116-65-65-9-510-62360 Natl School Lunch Program 10.555		117,996.41	94,895.88	97,705.40	71,392.00	85,605.00	14,213.00
33-116-65-65-9-510-62390 School Breakfast Program 10.553		.00	28,016.31	31,422.08	.00	.00	.00
33-116-65-65-9-510-62395 Federal Aid - Commodities		12,920.78	12,805.09	14,922.98	.00	.00	.00
33-116-65-65-9-510-63030 Sale of Breakfasts		6,553.50	4,171.06	7,247.61	3,852.00	4,636.00	784.00
33-116-65-65-9-510-63035 Sale of Lunches		45,880.47	39,740.36	40,142.60	43,642.00	51,673.00	8,031.00
33-116-65-65-9-510-63038 Sale - A La Carte & Adult		11,338.65	12,485.53	21,826.97	41,776.00	39,663.00	(2,113.00)
33-116-65-65-9-510-63040 Rebate Income		1,189.42	1,162.90	833.20	1,000.00	500.00	(500.00)
33-116-65-65-9-510-63050 Miscellaneous Income		.00	22,328.92	.00	.00	.00	.00
33-116-65-65-9-510-63801 Interest Income		463.68	449.10	308.89	250.00	300.00	50.00
Program 510 - School Food Services Totals		\$199,349.17	\$219,154.31	\$217,263.47	\$166,368.00	\$185,051.00	\$18,683.00
Level 9 - District Wide Totals		\$199,349.17	\$219,154.31	\$217,263.47	\$166,368.00	\$185,051.00	\$18,683.00
Sub-Function 65 - Food Services Totals		\$199,349.17	\$219,154.31	\$217,263.47	\$166,368.00	\$185,051.00	\$18,683.00
Function 65 - Food Services Totals		\$199,349.17	\$219,154.31	\$217,263.47	\$166,368.00	\$185,051.00	\$18,683.00
Locations 116 - East Salem Elementary Totals		\$199,349.17	\$219,154.31	\$217,263.47	\$166,368.00	\$185,051.00	\$18,683.00
REVENUE TOTALS		\$1,655,824.54	\$1,722,983.02	\$1,653,793.37	\$1,595,262.00	\$1,700,290.00	\$105,028.00

Cafeteria Fund Budget

Budget Year 2018

G/L Account	Account Description	2014 Actual Amount	2015 Actual Amount	2016 Actual Amount	2017 Adopted Budget	2018 City Council/Board Approval	Difference
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	125,652.14	162,140.16	135,545.55	174,307.00	207,177.00	32,870.00
33-111-65-65-9-510-71200	Compensation-OT	2,150.85	.00	3,356.92	3,500.00	3,500.00	.00
33-111-65-65-9-510-71520	Compensation-Substitutes	4,734.91	290.94	.00	2,190.00	2,210.00	20.00
33-111-65-65-9-510-72100	FICA	7,360.32	12,120.72	10,354.18	20,805.00	30,663.00	9,858.00
33-111-65-65-9-510-72210	VRS Pension Contribution	9,550.09	8,221.43	8,182.23	4,686.00	4,955.00	269.00
33-111-65-65-9-510-72300	Group Health and Dental Insurance	34,223.35	29,850.79	30,930.63	39,900.00	33,600.00	(6,300.00)
33-111-65-65-9-510-72400	VRS Group Life Insurance	1,664.09	974.55	982.22	1,418.00	1,499.00	81.00
33-111-65-65-9-510-72700	Workers Compensation	1,438.51	.00	.00	.00	.00	.00
33-111-65-65-9-510-72750	VRS Retiree Health Care Credit	116.76	631.82	637.98	747.00	790.00	43.00
33-111-65-65-9-510-72810	Uniform Allowance	1,500.00	.00	.00	.00	.00	.00
33-111-65-65-9-510-73020	Commodity Storage Services	.00	94.20	.00	1,500.00	1,000.00	(500.00)
33-111-65-65-9-510-73037	Contractual Services - Other	.00	18,069.51	20,339.34	26,466.00	16,327.00	(10,139.00)
33-111-65-65-9-510-73178	Repair/Maint - POS Terminals	2,592.01	3,073.66	3,544.63	3,058.00	3,987.00	929.00
33-111-65-65-9-510-73180	Repair/Maint - Other Contracted	13,823.58	15,247.73	13,484.06	12,500.00	27,869.00	15,369.00
33-111-65-65-9-510-75850	Bank Charges	120.30	.00	.00	.00	.00	.00
33-111-65-65-9-510-76088	Special Events Costs	292.72	2,408.70	2,626.24	4,551.00	3,000.00	(1,551.00)
33-111-65-65-9-510-76110	Supplies - Operational	1,204.99	22,868.09	16,068.12	24,421.00	24,146.00	(275.00)
33-111-65-65-9-510-76120	Food Products	241,141.60	196,901.49	171,708.25	169,948.00	169,667.00	(281.00)
33-111-65-65-9-510-76550	Uniforms	.00	3,807.72	833.60	1,877.00	1,184.00	(693.00)
Program 510 - School Food Services Totals		\$447,566.22	\$476,701.51	\$418,593.95	\$491,874.00	\$531,574.00	\$39,700.00
Level 9 - District Wide Totals		\$447,566.22	\$476,701.51	\$418,593.95	\$491,874.00	\$531,574.00	\$39,700.00
Sub-Function 65 - Food Services Totals		\$447,566.22	\$476,701.51	\$418,593.95	\$491,874.00	\$531,574.00	\$39,700.00
Function 65 - Food Services Totals		\$447,566.22	\$476,701.51	\$418,593.95	\$491,874.00	\$531,574.00	\$39,700.00
Locations 111 - Salem High School Totals		\$447,566.22	\$476,701.51	\$418,593.95	\$491,874.00	\$531,574.00	\$39,700.00
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	100,182.59	125,370.73	104,133.65	120,193.00	142,835.00	22,642.00
33-112-65-65-9-510-71200	Compensation-OT	2,653.83	.00	641.90	3,500.00	1,500.00	(2,000.00)
33-112-65-65-9-510-71520	Compensation-Substitutes	1,005.70	.00	1,132.00	1,687.00	1,653.00	(34.00)

Cafeteria Fund Budget

Budget Year 2018

G/L Account	Account Description	2014 Actual Amount	2015 Actual Amount	2016 Actual Amount	2017 Adopted Budget	2018 City Council/Board Approval	Difference
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							
33-112-65-65-9-510-72100	FICA	5,735.78	8,262.66	7,777.78	15,013.00	21,918.00	6,905.00
33-112-65-65-9-510-72210	VRS Pension Contribution	7,517.39	5,942.95	5,525.79	2,900.00	3,073.00	173.00
33-112-65-65-9-510-72300	Group Health and Dental Insurance	23,334.33	29,591.69	25,010.24	27,300.00	26,250.00	(1,050.00)
33-112-65-65-9-510-72400	VRS Group Life Insurance	1,314.31	685.14	632.88	877.00	930.00	53.00
33-112-65-65-9-510-72700	Workers Compensation	1,045.57	.00	.00	.00	.00	.00
33-112-65-65-9-510-72750	VRS Retiree Health Care Credit	83.18	454.90	428.48	462.00	490.00	28.00
33-112-65-65-9-510-72810	Uniform Allowance	1,375.00	.00	.00	.00	.00	.00
33-112-65-65-9-510-73020	Commodity Storage Services	.00	94.20	.00	1,600.00	1,000.00	(600.00)
33-112-65-65-9-510-73037	Contractual Services - Other	.00	18,069.50	20,339.37	20,393.00	12,208.00	(8,185.00)
33-112-65-65-9-510-73178	Repair/Maint - POS Terminals	2,591.99	3,073.66	2,724.62	2,357.00	2,981.00	624.00
33-112-65-65-9-510-73180	Repair/Maint - Other Contracted	5,267.21	4,882.54	10,127.90	7,000.00	23,869.00	16,869.00
33-112-65-65-9-510-75850	Bank Charges	110.82	.00	.00	.00	.00	.00
33-112-65-65-9-510-76110	Supplies - Operational	2,672.87	20,645.01	14,045.20	18,817.00	18,054.00	(763.00)
33-112-65-65-9-510-76120	Food Products	197,283.04	171,804.71	157,522.46	130,950.00	126,863.00	(4,087.00)
33-112-65-65-9-510-76550	Uniforms	.00	3,457.33	680.95	1,446.00	885.00	(561.00)
Program 510 - School Food Services Totals		\$352,173.61	\$392,335.02	\$350,723.22	\$354,495.00	\$384,509.00	\$30,014.00
Level 9 - District Wide Totals		\$352,173.61	\$392,335.02	\$350,723.22	\$354,495.00	\$384,509.00	\$30,014.00
Sub-Function 65 - Food Services Totals		\$352,173.61	\$392,335.02	\$350,723.22	\$354,495.00	\$384,509.00	\$30,014.00
Function 65 - Food Services Totals		\$352,173.61	\$392,335.02	\$350,723.22	\$354,495.00	\$384,509.00	\$30,014.00
Locations 112 - Andrew Lewis Middle School Totals		\$352,173.61	\$392,335.02	\$350,723.22	\$354,495.00	\$384,509.00	\$30,014.00
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	60,694.78	88,952.10	74,667.80	68,064.00	55,943.00	(12,121.00)
33-113-65-65-9-510-71200	Compensation-OT	5,255.09	.00	2,606.37	3,000.00	1,500.00	(1,500.00)
33-113-65-65-9-510-71520	Compensation-Substitutes	1,475.21	240.63	.00	783.00	855.00	72.00
33-113-65-65-9-510-71522	Compensation-REWIP Retirees	3,742.00	3,747.82	3,683.54	3,742.00	.00	(3,742.00)
33-113-65-65-9-510-72100	FICA	3,734.77	7,996.21	6,452.72	8,297.00	10,019.00	1,722.00
33-113-65-65-9-510-72210	VRS Pension Contribution	4,851.96	4,561.81	4,528.48	1,647.00	604.00	(1,043.00)

Cafeteria Fund Budget

Budget Year 2018

G/L Account	Account Description	2014 Actual Amount	2015 Actual Amount	2016 Actual Amount	2017 Adopted Budget	2018 City Council/Board Approval	Difference
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							
33-113-65-65-9-510-72300	Group Health and Dental Insurance	22,440.43	19,930.11	21,060.21	25,200.00	22,050.00	(3,150.00)
33-113-65-65-9-510-72400	VRS Group Life Insurance	831.14	444.85	452.25	498.00	183.00	(315.00)
33-113-65-65-9-510-72700	Workers Compensation	790.53	.00	.00	.00	.00	.00
33-113-65-65-9-510-72750	VRS Retiree Health Care Credit	76.62	340.80	346.40	262.00	96.00	(166.00)
33-113-65-65-9-510-72800	Termination Pay for Vac/Sick Leave	1,260.00	.00	.00	.00	.00	.00
33-113-65-65-9-510-72810	Uniform Allowance	500.00	.00	.00	.00	.00	.00
33-113-65-65-9-510-73020	Commodity Storage Services	.00	157.00	.00	1,100.00	500.00	(600.00)
33-113-65-65-9-510-73037	Contractual Services - Other	.00	18,069.50	20,339.38	9,457.00	6,314.00	(3,143.00)
33-113-65-65-9-510-73178	Repair/Maint - POS Terminals	2,055.01	2,536.66	2,187.62	1,093.00	1,542.00	449.00
33-113-65-65-9-510-73180	Repair/Maint - Other Contracted	3,311.13	7,232.57	6,626.65	6,700.00	20,869.00	14,169.00
33-113-65-65-9-510-75850	Bank Charges	19.15	.00	.00	.00	.00	.00
33-113-65-65-9-510-76110	Supplies - Operational	863.21	17,770.52	14,588.00	8,726.00	9,338.00	612.00
33-113-65-65-9-510-76120	Food Products	117,074.72	110,427.90	105,898.45	60,726.00	65,614.00	4,888.00
33-113-65-65-9-510-76550	Uniforms	.00	1,779.63	599.98	671.00	458.00	(213.00)
Program 510 - School Food Services Totals		\$228,975.75	\$284,188.11	\$264,037.85	\$199,966.00	\$195,885.00	(\$4,081.00)
Level 9 - District Wide Totals		\$228,975.75	\$284,188.11	\$264,037.85	\$199,966.00	\$195,885.00	(\$4,081.00)
Sub-Function 65 - Food Services Totals		\$228,975.75	\$284,188.11	\$264,037.85	\$199,966.00	\$195,885.00	(\$4,081.00)
Function 65 - Food Services Totals		\$228,975.75	\$284,188.11	\$264,037.85	\$199,966.00	\$195,885.00	(\$4,081.00)
Locations 113 - Carver Elementary Totals		\$228,975.75	\$284,188.11	\$264,037.85	\$199,966.00	\$195,885.00	(\$4,081.00)
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	51,000.54	78,528.66	65,420.57	71,141.00	80,476.00	9,335.00
33-114-65-65-9-510-71200	Compensation-OT	3,412.24	.00	1,431.08	2,000.00	2,000.00	.00
33-114-65-65-9-510-71520	Compensation-Substitutes	1,843.15	.00	.00	866.00	783.00	(83.00)
33-114-65-65-9-510-72100	FICA	3,808.58	5,770.57	5,094.26	8,443.00	11,464.00	3,021.00
33-114-65-65-9-510-72210	VRS Pension Contribution	3,931.78	3,803.92	3,168.56	1,687.00	1,782.00	95.00
33-114-65-65-9-510-72300	Group Health and Dental Insurance	7,130.07	13,403.34	15,593.90	16,586.00	16,800.00	214.00
33-114-65-65-9-510-72400	VRS Group Life Insurance	675.44	353.21	268.25	510.00	539.00	29.00

Cafeteria Fund Budget

Budget Year 2018

G/L Account	Account Description	2014 Actual Amount	2015 Actual Amount	2016 Actual Amount	2017 Adopted Budget	2018 City Council/Board Approval	Difference
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							
33-114-65-65-9-510-72700	Workers Compensation	582.77	.00	.00	.00	.00	.00
33-114-65-65-9-510-72750	VRS Retiree Health Care Credit	53.38	282.31	238.79	269.00	284.00	15.00
33-114-65-65-9-510-72810	Uniform Allowance	750.00	.00	.00	.00	.00	.00
33-114-65-65-9-510-73020	Commodity Storage Services	.00	135.02	.00	1,000.00	500.00	(500.00)
33-114-65-65-9-510-73037	Contractual Services - Other	.00	18,069.48	20,339.35	10,466.00	5,785.00	(4,681.00)
33-114-65-65-9-510-73178	Repair/Maint - POS Terminals	2,055.03	2,536.67	2,187.64	1,209.00	1,413.00	204.00
33-114-65-65-9-510-73180	Repair/Maint - Other Contracted	3,233.44	4,464.03	5,418.83	4,100.00	18,869.00	14,769.00
33-114-65-65-9-510-75850	Bank Charges	78.28	.00	.00	.00	.00	.00
33-114-65-65-9-510-76110	Supplies - Operational	718.57	12,052.56	7,605.26	9,657.00	8,556.00	(1,101.00)
33-114-65-65-9-510-76120	Food Products	88,616.34	74,084.04	65,880.59	67,202.00	60,123.00	(7,079.00)
33-114-65-65-9-510-76550	Uniforms	.00	1,779.63	599.97	742.00	420.00	(322.00)
Program 510 - School Food Services Totals		\$167,889.61	\$215,263.44	\$193,247.05	\$195,878.00	\$209,794.00	\$13,916.00
Level 9 - District Wide Totals		\$167,889.61	\$215,263.44	\$193,247.05	\$195,878.00	\$209,794.00	\$13,916.00
Sub-Function 65 - Food Services Totals		\$167,889.61	\$215,263.44	\$193,247.05	\$195,878.00	\$209,794.00	\$13,916.00
Function 65 - Food Services Totals		\$167,889.61	\$215,263.44	\$193,247.05	\$195,878.00	\$209,794.00	\$13,916.00
Locations 114 - West Salem Elementary Totals		\$167,889.61	\$215,263.44	\$193,247.05	\$195,878.00	\$209,794.00	\$13,916.00
Locations 115 - South Salem Elementary							
Function 65 - Food Services							
Sub-Function 65 - Food Services							
Level 9 - District Wide							
Program 510 - School Food Services							
33-115-65-65-9-510-71192	Compensation-Cafeteria	71,454.74	100,442.12	85,969.80	94,527.00	93,567.00	(960.00)
33-115-65-65-9-510-71200	Compensation-OT	2,934.79	.00	1,106.70	2,000.00	2,000.00	.00
33-115-65-65-9-510-71520	Compensation-Substitutes	3,455.09	.00	.00	738.00	734.00	(4.00)
33-115-65-65-9-510-71522	Compensation-REWIP Retirees	.00	.00	.00	18,738.00	.00	(18,738.00)
33-115-65-65-9-510-72100	FICA	4,096.59	6,780.02	6,121.01	11,246.00	12,139.00	893.00
33-115-65-65-9-510-72210	VRS Pension Contribution	5,892.34	8,199.15	7,081.15	2,842.00	2,429.00	(413.00)
33-115-65-65-9-510-72300	Group Health and Dental Insurance	25,774.67	32,713.67	27,089.49	29,400.00	28,350.00	(1,050.00)
33-115-65-65-9-510-72400	VRS Group Life Insurance	998.90	871.30	720.55	860.00	735.00	(125.00)
33-115-65-65-9-510-72700	Workers Compensation	628.98	.00	.00	.00	.00	.00
33-115-65-65-9-510-72750	VRS Retiree Health Care Credit	111.80	619.79	542.73	453.00	387.00	(66.00)

Cafeteria Fund Budget

Budget Year 2018

G/L Account	Account Description	2014 Actual Amount	2015 Actual Amount	2016 Actual Amount	2017 Adopted Budget	2018 City Council/Board Approval	Difference
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							
33-115-65-65-9-510-72810	Uniform Allowance	500.00	.00	.00	.00	.00	.00
33-115-65-65-9-510-73020	Commodity Storage Services	.00	81.64	.00	950.00	500.00	(450.00)
33-115-65-65-9-510-73037	Contractual Services - Other	.00	18,069.50	20,378.78	8,919.00	5,420.00	(3,499.00)
33-115-65-65-9-510-73178	Repair/Maint - POS Terminals	3,134.01	2,715.67	2,366.63	1,031.00	1,324.00	293.00
33-115-65-65-9-510-73180	Repair/Maint - Other Contracted	100.00	350.00	1,879.14	1,700.00	15,869.00	14,169.00
33-115-65-65-9-510-75850	Bank Charges	78.28	.00	.00	.00	.00	.00
33-115-65-65-9-510-76110	Supplies - Operational	1,021.51	12,576.29	10,623.77	8,230.00	8,015.00	(215.00)
33-115-65-65-9-510-76120	Food Products	99,205.12	75,296.60	75,430.08	57,273.00	56,321.00	(952.00)
33-115-65-65-9-510-76550	Uniforms	.00	1,504.80	617.99	633.00	393.00	(240.00)
Program 510 - School Food Services Totals		\$219,386.82	\$260,220.55	\$239,927.82	\$239,540.00	\$228,183.00	(\$11,357.00)
Level 9 - District Wide Totals		\$219,386.82	\$260,220.55	\$239,927.82	\$239,540.00	\$228,183.00	(\$11,357.00)
Sub-Function 65 - Food Services Totals		\$219,386.82	\$260,220.55	\$239,927.82	\$239,540.00	\$228,183.00	(\$11,357.00)
Function 65 - Food Services Totals		\$219,386.82	\$260,220.55	\$239,927.82	\$239,540.00	\$228,183.00	(\$11,357.00)
Locations 115 - South Salem Elementary Totals		\$219,386.82	\$260,220.55	\$239,927.82	\$239,540.00	\$228,183.00	(\$11,357.00)
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	59,832.18	82,479.39	59,134.53	28,851.00	38,631.00	9,780.00
33-116-65-65-9-510-71200	Compensation-OT	1,746.85	.00	.00	.00	.00	.00
33-116-65-65-9-510-71520	Compensation-Substitutes	218.05	.00	383.48	736.00	765.00	29.00
33-116-65-65-9-510-72100	FICA	3,265.08	7,027.63	6,623.02	4,628.00	7,989.00	3,361.00
33-116-65-65-9-510-72210	VRS Pension Contribution	4,786.53	4,792.49	175.05	.00	.00	.00
33-116-65-65-9-510-72300	Group Health and Dental Insurance	21,067.71	21,490.74	11,871.74	.00	11,084.00	11,084.00
33-116-65-65-9-510-72400	VRS Group Life Insurance	814.82	491.65	26.65	.00	.00	.00
33-116-65-65-9-510-72700	Workers Compensation	607.58	.00	.00	.00	.00	.00
33-116-65-65-9-510-72750	VRS Retiree Health Care Credit	73.12	360.47	14.08	.00	.00	.00
33-116-65-65-9-510-72800	Termination Pay for Vac/Sick Leave	.00	2,840.00	.00	.00	.00	.00
33-116-65-65-9-510-72810	Uniform Allowance	625.00	.00	.00	.00	.00	.00
33-116-65-65-9-510-73020	Commodity Storage Services	.00	84.78	.00	1,000.00	500.00	(500.00)

Cafeteria Fund Budget

Budget Year 2018

G/L Account	Account Description	2014 Actual Amount	2015 Actual Amount	2016 Actual Amount	2017 Adopted Budget	2018 City Council/Board Approval	Difference
Fund 33 - School Cafeteria Fund							
EXPENSE							
Locations 116 - East Salem Elementary							
Function 65 - Food Services							
Sub-Function 65 - Food Services							
Level 9 - District Wide							
Program 510 - School Food Services							
33-116-65-65-9-510-73037	Contractual Services - Other	.00	18,069.49	20,339.38	8,897.00	5,650.00	(3,247.00)
33-116-65-65-9-510-73178	Repair/Maint - POS Terminals	2,297.16	2,536.66	2,187.64	1,028.00	1,380.00	352.00
33-116-65-65-9-510-73180	Repair/Maint - Other Contracted	2,436.85	954.75	1,778.86	2,400.00	16,865.00	14,465.00
33-116-65-65-9-510-75850	Bank Charges	80.19	.00	.00	.00	.00	.00
33-116-65-65-9-510-76110	Supplies - Operational	2,931.21	11,918.83	11,202.77	8,209.00	8,356.00	147.00
33-116-65-65-9-510-76120	Food Products	98,725.15	88,166.81	92,342.67	57,129.00	58,715.00	1,586.00
33-116-65-65-9-510-76550	Uniforms	.00	1,811.10	805.98	631.00	410.00	(221.00)
Program 510 - School Food Services Totals		\$199,507.48	\$243,024.79	\$206,885.85	\$113,509.00	\$150,345.00	\$36,836.00
Level 9 - District Wide Totals		\$199,507.48	\$243,024.79	\$206,885.85	\$113,509.00	\$150,345.00	\$36,836.00
Sub-Function 65 - Food Services Totals		\$199,507.48	\$243,024.79	\$206,885.85	\$113,509.00	\$150,345.00	\$36,836.00
Function 65 - Food Services Totals		\$199,507.48	\$243,024.79	\$206,885.85	\$113,509.00	\$150,345.00	\$36,836.00
Locations 116 - East Salem Elementary Totals		\$199,507.48	\$243,024.79	\$206,885.85	\$113,509.00	\$150,345.00	\$36,836.00
EXPENSE TOTALS		\$1,615,499.49	\$1,871,733.42	\$1,673,415.74	\$1,595,262.00	\$1,700,290.00	\$105,028.00
Fund 33 - School Cafeteria Fund Totals							
REVENUE TOTALS		\$1,655,824.54	\$1,722,983.02	\$1,653,793.37	\$1,595,262.00	\$1,700,290.00	\$105,028.00
EXPENSE TOTALS		\$1,615,499.49	\$1,871,733.42	\$1,673,415.74	\$1,595,262.00	\$1,700,290.00	\$105,028.00
Fund 33 - School Cafeteria Fund Totals		\$40,325.05	(\$148,750.40)	(\$19,622.37)	\$0.00	\$0.00	\$0.00
Net Grand Totals							
REVENUE GRAND TOTALS		\$1,655,824.54	\$1,722,983.02	\$1,653,793.37	\$1,595,262.00	\$1,700,290.00	\$105,028.00
EXPENSE GRAND TOTALS		\$1,615,499.49	\$1,871,733.42	\$1,673,415.74	\$1,595,262.00	\$1,700,290.00	\$105,028.00
Net Grand Totals		\$40,325.05	(\$148,750.40)	(\$19,622.37)	\$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 11, 2016 (most recent adoption) reflects total school capital projects of \$58.7 million. The next major capital project has been identified and prioritized by the School Board. 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:	\$53,890,000
Budget Impact:	Capital reserves and a future bond issue will fund this project.
Planned Timeline:	Estimated start date is June 2019.



Salem High School, opened in 1977.

Salem City Schools
Six Year Capital Improvement Plan (CIP) for FY 2018-2023
Adopted by School Board on October 11, 2016

Source of Funds									
Funding Source	YR 1 2017-18	YR 2 2018-19	YR 3 2019-20	YR 4 2020-21	YR 5 2021-22	YR 6 2022-23	TBD	Total 2018-23	
Bond Funds	\$ -	\$ 53,890,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	53,890,000
State Construction Funds	-	-	-	-	-	-	-	-	-
Capital Reserve Funds Available Now	-	-	-	-	-	-	-	-	-
Future Capital Reserve Funds	928,031	86,159	1,004,018	1,229,988	836,587	763,834	-	-	4,848,617
Other Funding Already Appropriated	-	-	-	-	-	-	-	-	-
Cafeteria Fund Balance	-	-	-	-	-	-	-	-	-
Total Funding Sources	\$ 928,031	\$ 53,976,159	\$ 1,004,018	\$ 1,229,988	\$ 836,587	\$ -	\$ -	\$ -	58,738,617

Use of Funds																
School Projects	YR 1 2017-18		YR 2 2018-19		YR 3 2019-20		YR 4 2020-21		YR 5 2021-22		YR 6 2022-23		TBD	Total 2017-22		
Category 1: Recurring Projects (FCR)																
General System-Wide Roof Replacement on Regular Schedule	\$		\$	179,108	\$	184,481	\$	190,015	\$	195,715		201,586	\$	-	\$	950,905
Two School Buses Annually		220,000		226,600		233,398		240,400		247,612		255,040		-		1,423,050
School Technology-Infrastructure		30,000.00		-		-		-		-		-		-		30,000
School Technology- Computer Replacement		247,612		255,040		262,691		270,572		278,689		287,050		-		1,601,654
School Technology-General - Other Computer/Smart Board Replacement		100,000		100,000		-		-		-		-		-		200,000
Cafeteria/Kitchen Equipment Replacement		17,389		17,911		18,448		19,001		19,571		20,158		-		112,478
Division Vehicle Replacement		-		-		-		35,000		-		-		-		35,000
Category 2: Future standalone projects (FCR)																
HVAC Control Updates - East, Carver, ALMS				-		50,000		75,000		75,000.00		-		-		200,000
Video Surveillance System at Elementary Schools (East, West & Carver)		10,000		10,000		-		-		-		-		-		20,000
Stage Lighting Upgrade at East		10,000.00		-		-		-		-		-		-		10,000
Band Instrument Replacement		60,000.00		-		60,000.00		-		-		-		-		120,000
Alignment Machine for Auto Service		45,000.00		-		-		-		-		-		-		45,000
Professional Development Room @ AIIMS		-		20,000.00		-		-		-		-		-		20,000
AIIMS Phase 2		-		-		-		400,000.00		-		-		-		400,000
Chiller replacement: East and West		122,500.00		122,500.00		-		-		-		-		-		245,000
Central Office-new flooring, asbestos abatement & ALMS office carpet		-		45,000.00		45,000.00		-		-		-		-		90,000
Soundproofing treatment for ALMS cafeteria		10,000.00		-		-		-		-		-		-		10,000
Flooring repair at GW Carver (Art Room and Nurses Office)		25,000.00		-		-		-		-		-		-		25,000
Redesign traffic patterns at G W Carver		-		-		100,000.00		-		-		-		-		100,000
Cover/remove tiles on the walls in the main hallways at East		20,000.00		-		-		-		-		-		-		20,000
GPS for buses		-		-		50,000.00		-		-		-		-		50,000
Calculator replacement at secondary levels		10,530.00		-		-		-		20,000.00		-		-		30,530
Parking lot re-design at East (Bond Issue)		-		890,000.00		-		-		-		-		-		890,000
Category 3: Future Projects which might become part of a school-wide renovation																
	\$	-	\$	-	\$	-	\$	-	\$	-		\$	-	\$		-

Salem City Schools
Six Year Capital Improvement Plan (CIP) for FY 2018-2023
Adopted by School Board on October 11, 2016

School Projects continued	YR 1 2017-18	YR 2 2018-19	YR 3 2019-20	YR 4 2020-21	YR 5 2021-22	YR 6 2022-23	TBD	Total 2018-23
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)	\$ -	\$ 53,000,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 53,000,000
Salem High Memo line only-not in totals		0	54,590,000	56,227,700	57,914,531	59,651,967	61,441,526	
Category 5: Partial School Renovations								
West Salem Elementary School Improvements (1) (BD)	-	-	-	- BD	-	-	-	-
East Salem Elementary School Improvements (BD)	-	-	-	-	-	BD	-	-
Total Expenditures	\$ 928,031	\$ 54,866,159	\$ 1,004,018	\$ 1,229,988	\$ 836,587	763,834	\$ 0	\$ 59,628,617

(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



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Informational

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Salem City Schools

Student Enrollment Projection Methodology

ADM (Average Daily Membership)

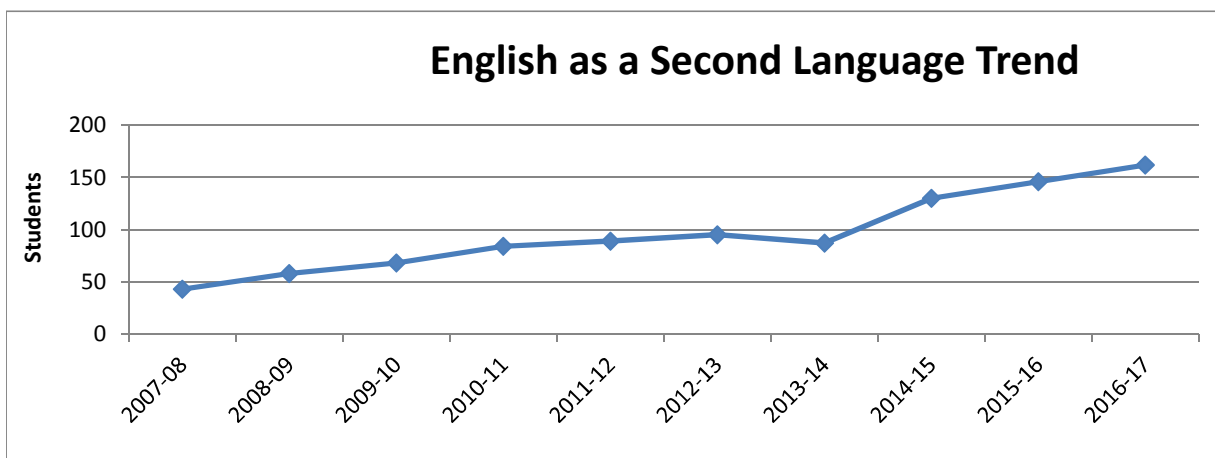
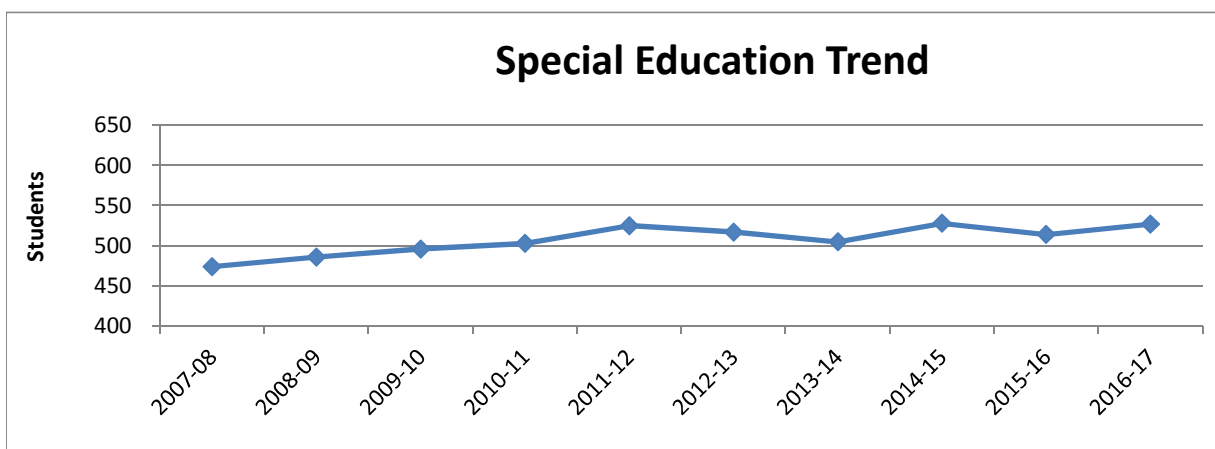
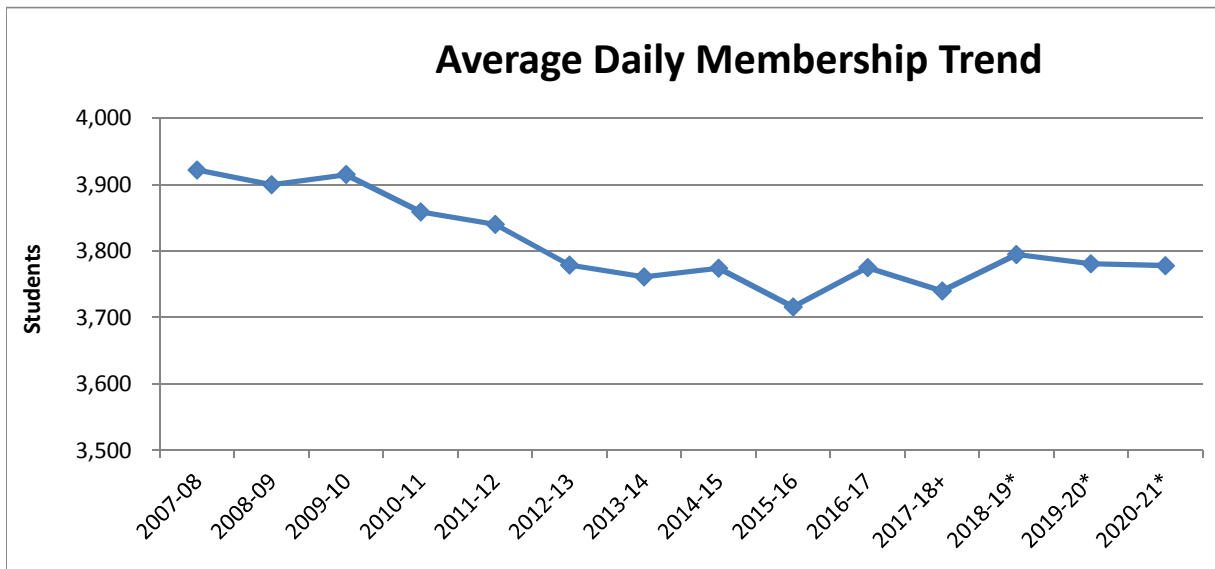
Average daily membership is determined by dividing the total aggregate daily membership by the number of days school was in session, from the first day of the school year through the last school day in March (ie., March 31st). In essence, ADM is more than just how many students are enrolled on March 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; however, the March 31, 2017 ADM was 3,775, which was sixty-five above what was budgeted. This and other factors, including the ongoing kindergarten enrollment for SY 2017-2018 at the time the budget was being prepared result in a slightly increased 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
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	Actual	3,780	3,775	1.6%	527	162
2017-18	Budgeted	-	3,740	-0.9%		
2018-19	Forecast	-	3,795	1.5%		
2019-20	Forecast	-	3,781	-0.4%		
2020-21	Forecast	-	3,778	-0.1%		

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	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17
Salem High	1,292	1,272	1,295	1,257	1,249	1,215	1,191	1,187	1,170	1,188
Andrew Lewis Middle	917	949	928	906	878	905	924	901	898	893
East Salem Elementary	382	406	409	405	410	403	414	416	419	413
G W Carver Elementary	467	462	458	478	482	427	423	444	461	462
South Salem Elementary	457	427	428	450	427	409	408	412	394	397
West Salem Elementary	414	389	398	408	413	426	406	423	396	427
Total Enrollment	3,929	3,905	3,916	3,904	3,859	3,785	3,766	3,783	3,738	3,780

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 2016

Grade	Elementary				Middle	High	Totals
	East	GW Carver	South	West	Andrew Lewis	Salem	
K	5	5	9	8			27
1	3	5	9	9			26
2	6	6	12	5			29
3	5	8	8	7			28
4	4	7	7	9			27
5	5	6	9	3			23
6					37		37
7					36		36
8					29		29
9						24	24
10						24	24
11						34	34
12						21	21
Totals	28	37	54	41	102	103	365

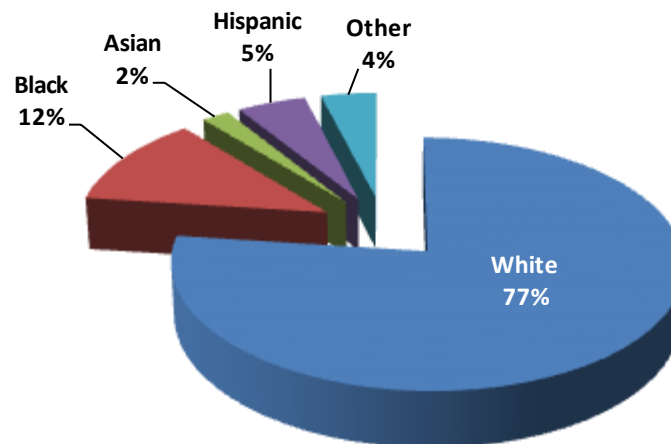
The number of non-resident students for 2016 is 365 compared to 356 in 2015. Non-resident students comprise 9.5% of the total funded membership and are generally evenly distributed by grade level.

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

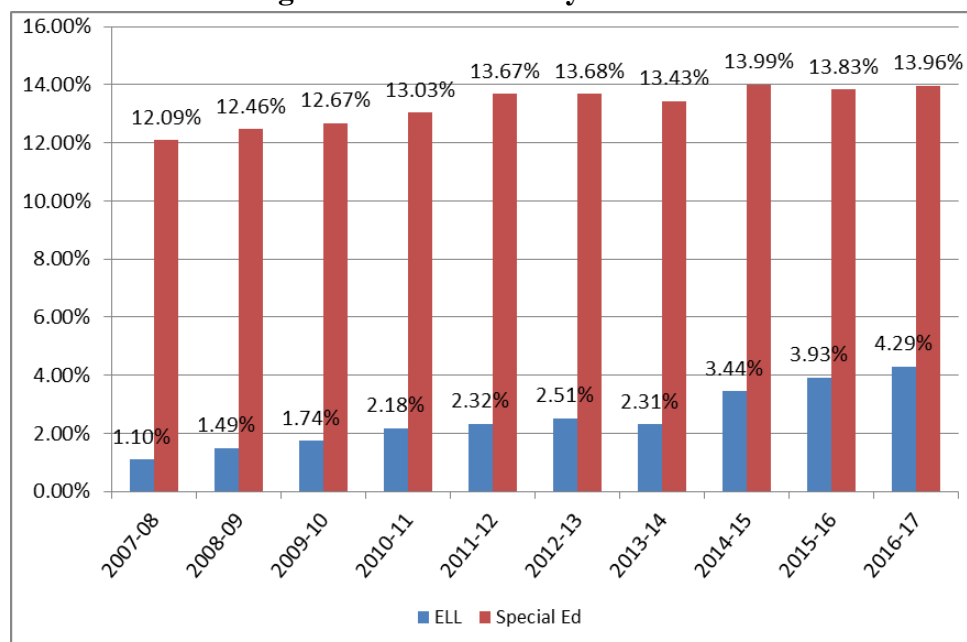
Salem City Schools Student Demographics

Salem City Schools is the 68th largest of 132 school divisions in Virginia. Student demographics are anticipated to remain fairly constant. Special education has averaged just below 14% 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 since FY08 and represents approximately 4.3% of the total student population. Salem City Schools began a program with Roanoke County Schools in FY16, 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 34% division wide. The ethnic composition of Salem City Schools' student enrollment as of September 30, 2016 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 2017 - June 2018

City of Salem Schools

July 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					

July

4 Independence Day Holiday

August

25 Flexible Teacher Workday (1)

28 Teacher Workday

29 Teacher Workday

30 Teacher Workday

31 Teacher Workday

September

1 Teacher Workday/Two-Hour Early Dismissal

4 Labor Day/Holiday

5 First Student Day

October

11 Staff Development Day/Two-Hour Early Dismissal

November

3 First Semester Mid-term

8 Progress Reports Issued

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

22 Two-Hour Early Dismissal

23 Thanksgiving Day/Holiday

24 Holiday

December

20 Two-Hour Early Dismissal

21 Winter Break

22 Holiday

25 Holiday

26 Winter Break

27 Winter Break

28 Winter Break

29 Winter Break

August 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		

September 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

October 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				

November 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		

December 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						

January

1 New Years Day/Holiday

15 Martin Luther King Jr. Day/Holiday

25 End of First Semester (91)

26 Teacher Workday/Non-student Day

February

1 Progress Reports Issued

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

March

9 Staff Development Day

29 Second Semester Mid-term

30 Spring Break

April

2 Holiday

3 Spring Break

4 Spring Break

5 Spring Break

6 Spring Break

12 Progress Reports Issued

May

25 Flexible Teacher Workday (2)/
Make-up Day/Non-student Day

28 Memorial Day Holiday

June

14 Last Student Day/Two-Hour Early Dismissal (89)

15 Teacher Workday

16 Flexible Teacher Workday (3)

20 Report Cards Mailed

January 18						
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 18						
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 18						
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 18						
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 18						
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 18						
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 12 possible make-up days in the 2017-18 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. January 26 Rescheduled as a student day (1-27-18 Teacher workday)
6. March 9 Rescheduled as a student day (3-10-18 Staff Development Day)
7. March 30 Rescheduled as a student day
8. May 25 Rescheduled as a student day
9. April 6 Rescheduled as a student day
10. April 5 Rescheduled as a student day
11. April 4 Rescheduled as a student day
12. April 3 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 9, 2018 and May 8, 2018 Board Meetings, respectively

REPORT PERIODS

DATES	TERM	PROGRESS REPORT ISSUED
September 5- November 3	44	November 9
November 6- January 25	<u>47</u>	February 1
First Semester Subtotals	91	
January 29-March 29	42	April 12
April 9- June 14	<u>47</u>	June 20
Second Semester Subtotals	89	

CONTRACT SUMMARIES

Ten-month teaching personnel: work 180 days, 10 scheduled service days, 2 conference days 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 25, 26, 29 and January 1.. All other days including non-school days are workdays.

The two-hour early dismissals on September 1, November 22 and December 20 apply to all personnel. The other early dismissals apply to students only. Refer to School Board Policy GAA-SR STAFF TIME SCHEDULES AND UNSCHEDULED EARLY DISMISSALS for staff schedules and procedures on these days

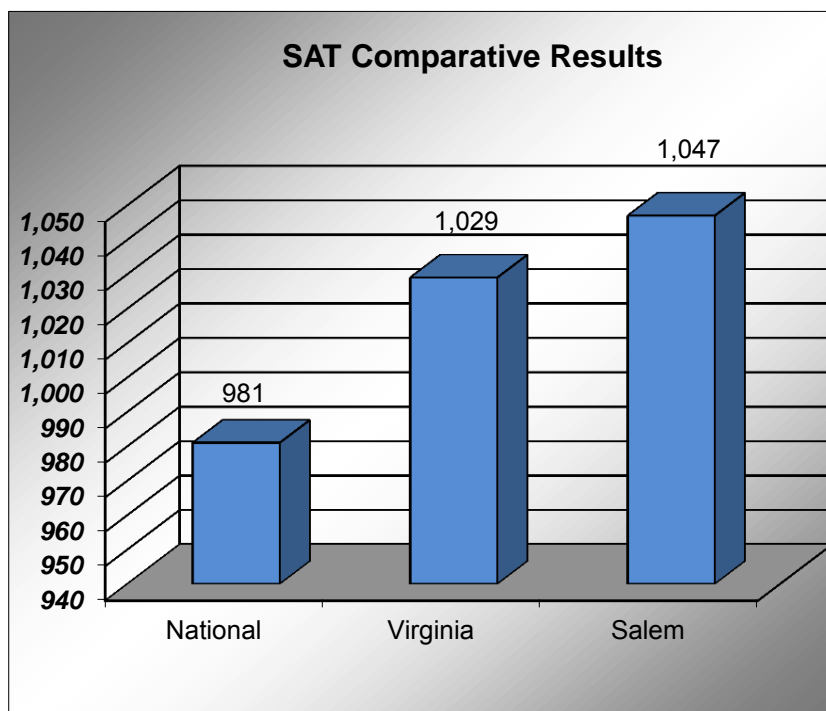
****There are three Flexible Teacher Workdays listed on the calendar. Ten-month, Ten-and one half-month and Eleven month personnel must pick one of these days to work.**

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 2017

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	251	77	31%	135	54%	94.32%

Source: IT Department.

Salem City Schools

School Accreditation

Based on the 2016 Standards of Learning test results, all Salem City Schools are fully accredited by the Commonwealth of Virginia.

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

Source: 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		2016	
	DISTRICT	STATE	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	83	76
Grade 3 Mathematics	97	89	96	89	95	92	97	91	83	64	78	65	75	67	85	74	86	77
Grade 3 History	97	93	99	93	98	93	97	85	96	87	94	87	93	86	n/a	n/a	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	n/a	n/a
Grade 4 English RLR	96	88	93	89	95	88	95	87	96	88	82	70	79	70	84	77	84	77
Grade 4 Mathematics	91	84	92	86	94	88	90	89	75	70	87	74	86	80	88	84	91	83
VA Studies	95	83	92	88	94	87	93	87	94	89	94	87	92	85	93	87	89	87
Grade 5 English RLR	96	89	97	92	95	90	94	89	91	89	84	73	82	73	83	79	88	81
Grade 5 English Writing	94	87	94	86	94	88	89	87	93	87	81	87	71	71	n/a	n/a	n/a	n/a
Grade 5 Mathematics	93	88	95	90	95	90	92	89	69	67	74	69	76	73	85	79	79	79
Grade 5 Science	96	88	96	88	93	88	92	87	94	88	75	75	81	73	86	79	83	81
Grade 6 English RLR	94	85	91	86	93	88	94	87	90	89	80	73	80	73	84	76	85	77
Grade 6 Mathematics	77	68	82	73	80	77	59	73	66	74	76	77	73	76	80	83	88	82
Grade 6 US History I	87	74	88	74	92	78	89	81	85	81	91	83	83	81	n/a	n/a	n/a	n/a
Grade 7 English RLR	91	86	97	88	96	90	98	89	94	88	83	74	82	76	91	81	87	82
Grade 7 Mathematics	79	65	88	71	90	75	91	77	67	58	68	61	74	65	85	72	84	72
Grade 7 US History II	97	92	97	92	93	91	84	85	85	84	77	82	84	81	n/a	n/a	n/a	n/a
Grade 8 English RLR	94	83	91	87	93	90	96	80	95	89	77	71	72	70	81	75	82	75
Grade 8 English Writing	95	87	91	89	93	91	94	88	95	88	80	71	72	70	76	72	78	71
Grade 8 Mathematics	90	83	88	85	89	87	93	82	67	60	72	61	77	67	86	74	69	73
Grade 8 Civics	82	84	92	84	92	86	92	89	92	84	83	85	83	83	92	86	87	87
Grade 8 Science	94	90	94	90	95	92	98	92	95	92	82	76	85	74	87	78	87	79

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		2016	
	DISTRICT	STATE	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	91	89
End of Course English Writing	95	92	96	92	95	92	95	93	95	93	89	70	90	84	88	83	88	83
Algebra I	97	93	95	94	98	94	98	94	81	75	81	76	81	79	90	82	83	83
Algebra II	96	90	95	91	95	91	97	91	84	69	81	76	81	82	98	87	99	89
Geometry	93	87	92	87	96	88	94	87	84	74	73	76	86	77	90	80	86	80
Earth Science	90	86	93	87	90	88	93	89	97	90	87	83	91	83	93	83	97	84
Biology	96	88	94	88	96	89	94	90	97	92	91	83	89	83	92	84	89	84
Chemistry	99	92	100	93	100	93	99	93	99	93	97	86	95	87	100	88	98	88
World History I	97	91	95	93	98	93	88	81	97	84	91	84	93	85	98	85	95	84
World History II	95	92	95	93	95	92	88	82	92	85	91	85	96	86	94	87	95	86
World Geography	91	84	94	86	92	86	95	n/a	89	n/a	90	n/a	88	86	88	86	88	86
VA/US History	98	94	98	97	97	95	92	83	96	85	95	86	96	87	90	87	91	86

Source: Virginia Department of Education - School Report Card

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

Salem City Schools

Standards of Learning (SOL) Comparison by School Division

Elementary Schools – Spring 2016 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	FY15-16 Per Pupil Cost
Salem	83	86	84	91	89	88	79	83	N/A	10,859
Bedford	76	72	79	80	86	81	80	83	1	10,127
Botetourt	84	84	88	92	93	86	85	87	6	11,066
Craig	80	82	84	78	100	95	79	84	3	11,268
Floyd	71	72	77	85	76	85	81	85	2	9,858
Franklin	80	81	84	87	89	85	83	81	1	10,724
Montgomery	84	83	81	88	87	84	82	86	3	10,674
Roanoke City	73	79	74	84	85	75	79	77	0	12,405
Roanoke County	81	81	85	88	92	85	86	89	4	10,081
Commonwealth of Virginia	76	77	77	83	87	81	79	81	0	11,745

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	FY15-16 Per Pupil Cost
Salem	83	86	84	91	89	88	79	83	N/A	10,859
Charlottesville	71	76	79	85	76	68	60	67	0	16,086
Fredericksburg	63	64	71	77	82	75	73	70	0	13,240
Hopewell	58	52	61	66	79	64	67	69	0	10,359
Winchester	78	78	73	76	77	67	73	72	0	12,724

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 2016 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	# higher than Salem	FY15-16 Per Pupil Cost
Salem	85	88	87	84	82	78	69	87	N/A	10,859
Bedford	77	84	82	66	78	76	68	<	0	10,127
Botetourt	90	96	92	86	87	75	90	88	7	11,066
Craig	67	70	95	<	68	54	88	82	2	11,268
Floyd	78	88	88	85	71	66	50	78	2	9,858
Franklin	78	84	83	74	72	67	84	85	1	10,724
Montgomery	81	83	87	67	80	76	66	85	0	10,674
Roanoke City	71	80	73	64	65	60	66	71	0	12,405
Roanoke County	83	92	90	93	87	78	81	86	5	10,081
Commonwealth of Virginia	77	82	82	72	75	71	73	79	1	11,745

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	# higher than Salem	FY15-16 Per Pupil Cost
Salem	85	88	87	84	82	78	69	87	N/A	10,859
Charlottesville	71	79	82	73	68	67	76	58	1	16,086
Fredericksburg	70	65	83	68	72	65	77	74	1	13,240
Hopewell	61	81	73	77	67	61	83	65	1	10,359
Winchester	65	84	67	68	73	65	72	73	1	12,724

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 2016 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	FY15-16 Per Pupil Cost
Salem	91	88	83	86	99	97	89	98	95	95	91	N/A	10,859
Bedford	90	86	81	76	86	85	87	83	84	84	88	0	10,127
Botetourt	91	90	90	91	93	90	92	90	91	93	89	4	11,066
Craig	90	76	85	80	92	81	90	74	73	84	86	2	11,268
Floyd	88	77	79	86	93	80	86	72	100	87	86	1	9,858
Franklin	88	83	84	81	83	85	85	95	88	86	89	1	10,724
Montgomery	90	84	95	82	95	88	87	95	83	91	84	1	10,674
Roanoke City	76	73	83	73	97	72	78	83	76	86	75	0	12,405
Roanoke County	92	88	91	89	94	89	90	87	96	89	89	5	10,081
Commonwealth of Virginia	89	83	83	80	89	84	84	88	84	86	86	0	11,745

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	FY15-16 Per Pupil Cost
Salem	91	88	83	86	99	97	89	98	95	95	91	N/A	10,859
Charlottesville	89	77	81	72	90	77	80	77	83	82	86	0	16,086
Fredericksburg	79	72	82	74	84	73	79	75	81	80	79	0	13,240
Hopewell	75	73	83	59	93	68	71	93	64	81	76	0	10,359
Winchester	88	88	72	75	94	90	73	85	80	90	92	1	12,724

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
Student Sub-Group Comparison of School Divisions
Spring 2016 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	FY15-16 Per Pupil Cost
Salem	30.2	85	85	54	67	71	68	73	53	77	74	72	79	N/A	10,859
Bedford	36.4	81	78	40	62	69	62	73	39	74	67	58	72	0	10,127
Botetourt	23.1	88	90	57	50	75	85	73	61	69	80	91	75	8	11,066
Craig	52.2	81	81	48	<	84	<	<	49	74	84	<	<	2	11,268
Floyd	48.0	79	82	43	41	69	53	63	50	66	76	75	69	2	9,858
Franklin	51.3	81	82	47	61	74	69	77	49	78	76	68	83	6	10,724
Montgomery	36.1	84	83	44	66	69	73	75	50	69	69	71	77	2	10,674
Roanoke City	85.5	73	78	33	67	66	64	78	42	78	74	73	82	4	12,405
Roanoke County	26.2	86	89	58	67	76	70	79	65	69	81	74	87	10	10,081
Virginia	42.0	80	80	46	61	66	66	71	49	66	69	67	72	0	11,745

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	FY15-16 Per Pupil Cost
Salem	30.2	85	85	54	67	71	68	73	53	77	74	72	79	N/A	10,859
Charlottesville	53.6	76	77	42	66	62	57	74	44	75	66	61	77	1	16,086
Fredericksburg	57.1	73	74	29	60	62	61	69	26	67	64	63	72	0	13,240
Hopewell	83.9	65	72	35	53	57	59	66	39	78	65	67	77	1	10,359
Winchester	60.9	73	76	43	57	61	56	65	47	64	68	63	71	0	12,724

Salem City Schools comparison to similar sized city school divisions.

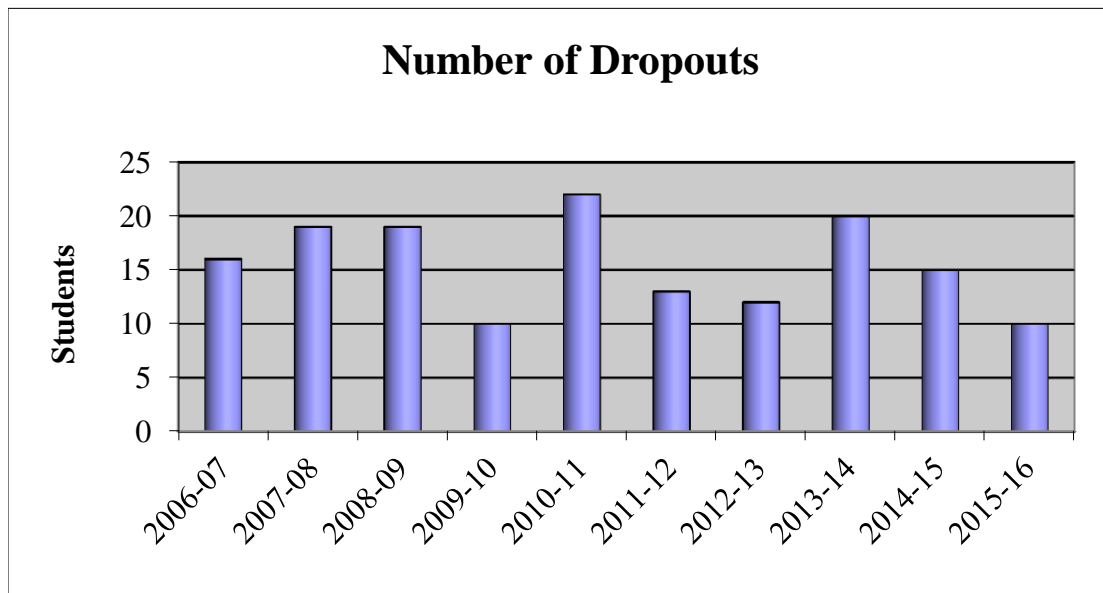
Source: Virginia Department of Education Free and Reduced Price Eligibility Report, School Report Cards and Table 15 of the Superintendent's Annual Report for Virginia for Fiscal Year 2016 representing per pupil cost data for operations (includes regular day school, school food services, summer school, and adult education but does not include facilities, debt service, and capital outlay additions).

Salem City Schools

Dropout Statistics

	End of Year Membership Grades 7-12	Number of Dropouts	Percent of Dropouts
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	1,795	10	0.56%

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



Source: Technology Department

Salem City Schools

Parent/Student Surveys

Annual Performance Report for Special Education

The school district participates in an annual survey that assesses the percentage of parents with a child receiving special education services who report that schools facilitated parent involvement as a means of improving services and results for children with disabilities. Survey opportunities are available to parents both online and in hard copy and the results are used to make improvements in communications with parents of children with special needs. The latest report available from the Virginia Department of Education is dated June 1, 2016 and is available at the following web address http://doe.virginia.gov/special_ed/reports_plans_stats/special_ed_performance/division/2014-2015/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

School Year: 2013-2014						School Year: 2014-2015					
	Free	Reduced	Total	Enrollment	Percent	Free	Reduced	Total	Enrollment	Percent	
East Salem Elementary	153	27	180	414	43%	173	32	205	416	49%	
G W Carver Elementary	169	33	202	423	48%	182	35	217	444	49%	
South Salem Elementary	99	28	127	408	31%	85	22	107	412	26%	
West Salem Elementary	83	18	101	406	25%	57	28	85	423	20%	
Total	504	106	610	1,651	37%	497	117	614	1,695	36%	
Andrew Lewis Middle	211	59	270	924	29%	224	71	295	901	33%	
Total	211	59	270	924	29%	224	71	295	901	33%	
Salem High	206	65	271	1,191	23%	211	52	263	1,187	22%	
Total	206	65	271	1,191	23%	211	52	263	1,187	22%	
Division Total	921	230	1,151	3,766	31%	932	240	1,172	3,783	31%	

School Year: 2015-2016						School Year: 2016-2017					
	Free	Reduced	Total	Enrollment	Percent	Free	Reduced	Total	Enrollment	Percent	
East Salem Elementary											
G W Carver Elementary	184	32	216	419	52%	169	36	205	413	50%	
South Salem Elementary	184	35	219	461	48%	207	37	244	462	53%	
West Salem Elementary	97	20	117	394	30%	88	27	115	397	29%	
Total	54	31	85	396	21%	80	26	106	427	25%	
	519	118	637	1,670	38%	544	126	670	1,699	39%	
Andrew Lewis Middle											
Total	236	69	305	898	34%	242	56	298	893	33%	
	236	69	305	898	34%	242	56	298	893	33%	
Salem High											
Total	217	51	268	1,170	23%	225	79	304	1,188	26%	
Division Total	217	51	268	1,170	23%	225	79	304	1,188	26%	
	972	238	1,210	3,738	32%	1,011	261	1,272	3,780	34%	

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

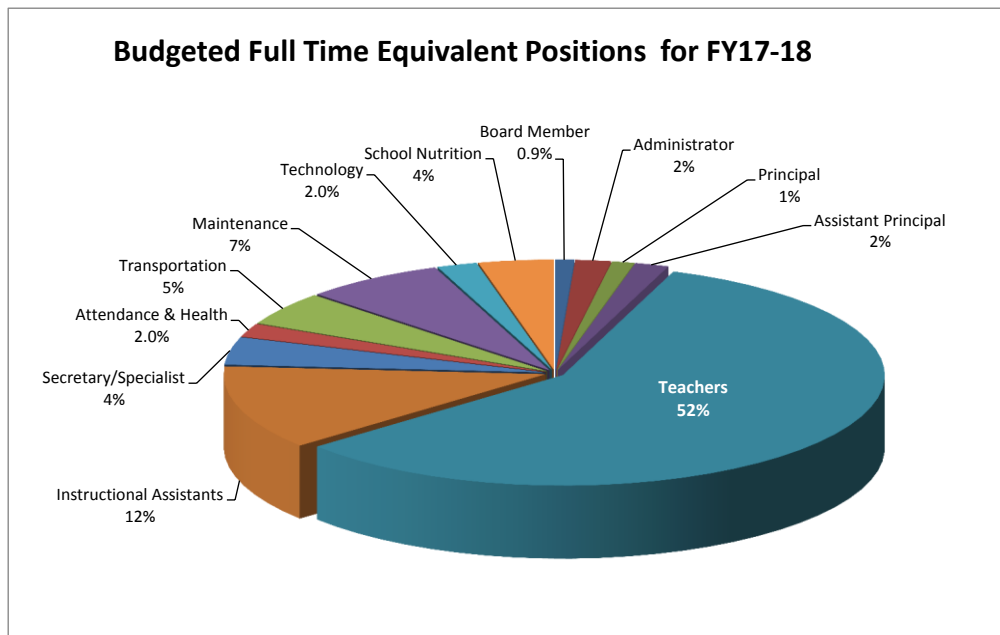
Year	Bachelor Degree		Masters Degree		Doctorate Degree	
	Minimum	Maximum	Minimum	Maximum	Minimum	Maximum
2008-09	40,392	60,104	43,797	63,509	45,437	65,149
2009-10*	40,392	58,638	43,797	62,043	45,437	63,683
2010-11*	40,392	57,914	43,797	61,319	45,437	62,959
2011-12	40,796	57,771	44,236	61,211	45,896	62,871
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
2017-18	42,000	63,469	45,776	68,494	47,597	70,919

* 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 FTE's	2017-18 Proposed
Board Member	5.0	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	9.7	9.5
Principal	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0
Assistant Principal	9.0	9.0	9.0	9.0	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	300.5	307.6
Instructional Assistants	73.8	81.8	84.5	75.0	51.5	49.7	54.3	65.1	71.7	65.1
Secretary/Specialist	22.4	23.9	21.6	21.7	23.8	25.2	21.8	21.4	21.7	21.4
Attendance & Health	14.0	14.3	14.0	14.0	10.3	10.6	10.6	10.5	10.4	10.5
Transportation	32.6	28.6	28.6	31.1	31.5	31.4	27.1	26.2	27.5	26.2
Maintenance	42.6	42.2	41.0	41.5	41.0	39.3	38.5	37.3	37.6	37.3
Technology	13.8	12.6	10.8	11.0	9.0	8.8	10.0	9.7	9.8	10.7
School Nutrition	29.8	29.8	30.2	29.1	28.1	28.8 (1)	27.0	20.0	20.0	20.0
Totals	576.9	579.3	570.9	559.3	540.0	533.1	526.8	521.8	528.8	528.3



Staffing has decreased since 2009-10 due to economic conditions and a slight reduction in student enrollment. Positions were eliminated by attrition.

(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 16.32% of the base salary for all full-time professional personnel and 4.33% 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 1.23% of the base salary of all full-time professional personnel and 0.69% for the non-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, 2017 - September 30, 2018

Anthem BC/BS - KeyCare 20	2017-18 Monthly Rates	Amount Paid by Salem City Schools	Amount Paid by Employee
Subscriber Only	724.94	550.94	174.00
Subscriber + One Minor Child	1,049.00	692.34	356.66
Subscriber + Spouse	1,594.84	653.88	940.96
Subscriber + Children	1,449.86	594.44	855.42
Family	1,810.60	742.36	1,068.24

Anthem BC/BS - KeyCare 30	2017-18 Monthly Rates	Amount Paid by Salem City Schools	Amount Paid by Employee
Subscriber Only	664.94	598.44	66.50
Subscriber + One Minor Child	962.22	721.66	240.56
Subscriber + Spouse	1,463.00	731.50	731.50
Subscriber + Children	1,329.90	664.96	664.94
Family	1,660.80	830.40	830.40

**Anthem BC/BS - Lumenos HDHP + HSA	2017-18 Monthly Rates	Amount Paid by Salem City Schools	Amount Paid by Employee
Subscriber Only	535.84	514.42	21.42
Subscriber + One Minor Child	775.38	635.82	139.56
Subscriber + Spouse	1,178.88	671.96	506.92
Subscriber + Children	1,071.70	610.88	460.82
Family	1,338.38	762.88	575.50

** Salem City Schools will offer a one-time deposit to the health savings account (HSA) for new enrollees who sign 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.

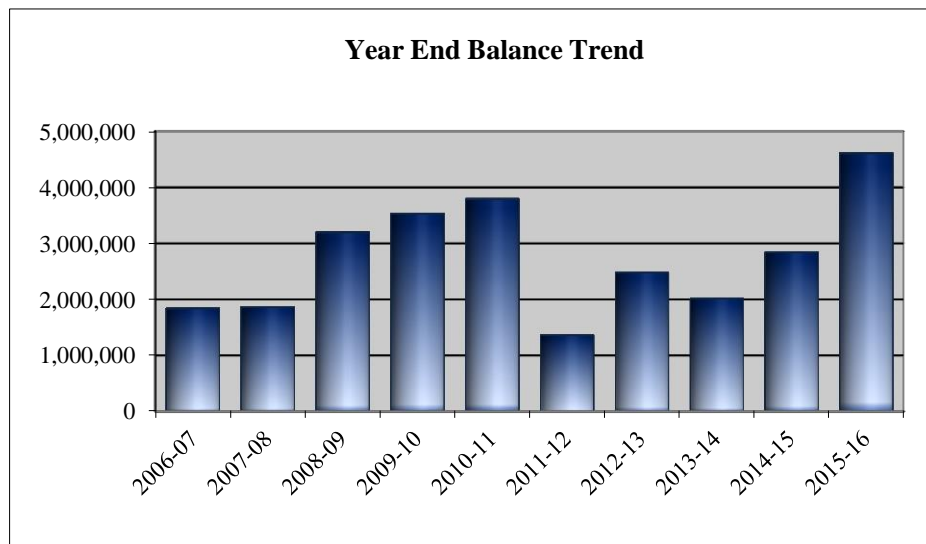
New this year, Salem City Schools will provide monthly deposits into HSA accounts for employees that have the Lumenos plan as of September 30, 2017. The amount will be \$30/month for individual coverage and \$45/month for all other lines of coverage. These deposits will total \$360 per year for individual and \$540 per year for all other lines of coverage.

Delta Dental	2017-18 Monthly Rates	Amount Paid by Salem City Schools	Amount Paid by Employee
Subscriber Only	33.28	33.28	0.00
Subscriber + One Dependent	58.96	33.28	25.68
Family	95.90	33.28	62.62

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	4,610,189	10.90%
2016-17	42,101,990	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

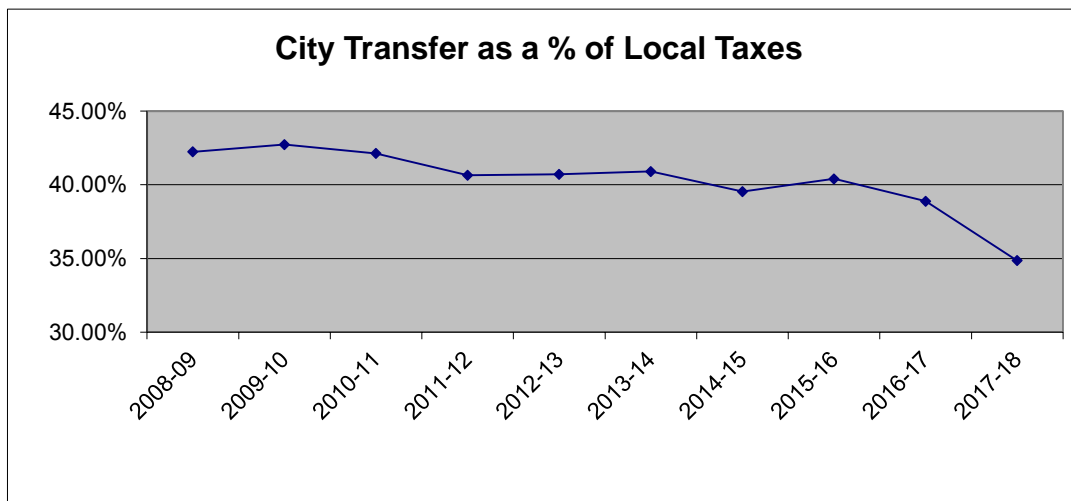
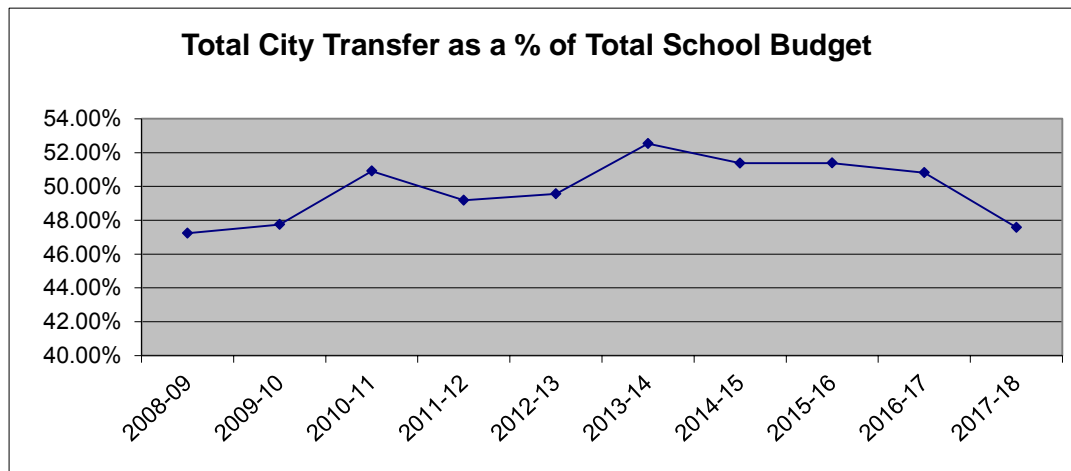
Year	Salem	Bedford County	Botetourt County	Craig County	Floyd County	Franklin County	Montgomery County	Roanoke City	Roanoke County
2012-14	0.3628	0.4268	0.3710	0.3163	0.3440	0.4181	0.4053	0.3728	0.3657
2014-16	0.3695	0.3132	0.3720	0.3157	0.3470	0.4138	0.3866	0.3592	0.3704
2016-18	0.3704	0.3132	0.3766	0.3026	0.3402	0.3948	0.3832	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 2016

Salem City Schools Local Appropriation

Year	Local Appropriation	Increase (Decrease)	% Increase	Total Budget	% of Budget	Local Tax Revenue	% of Local Revenue
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%
2017-18	19,633,236	(1,760,762)	-8.23%	41,263,304	47.58%	56,322,031	34.86%



The transfer from the City was reduced for FY18 due to an auditor's recommendation to no longer show the transfer for debt service and the associated interest payments.

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%
2017-18		41,263,304		8,317,911		19,633,236	236%

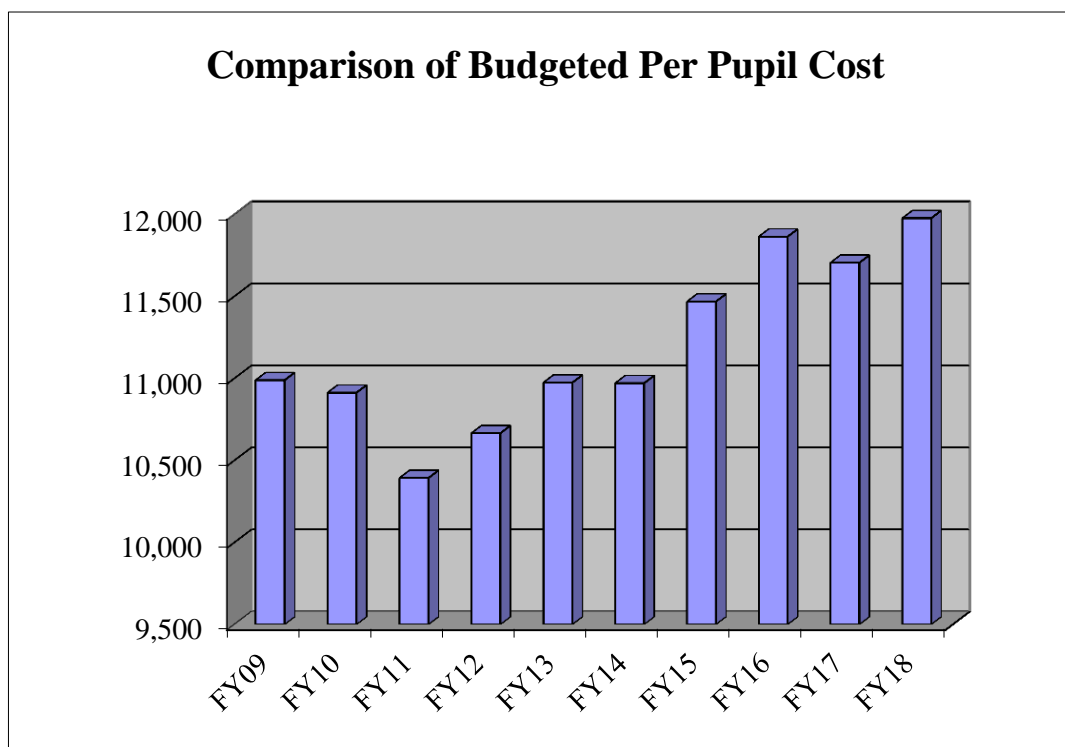
The school division is required to satisfy required local effort to receive state funding for education. The above amounts represent the estimated required local match included in the General Assembly adopted budgets for the past nine years. This table is compiled using available data.

Source: Business Office

Salem City Schools

Budgeted Per Pupil Cost

Year	ADM	Per Pupil Cost					
		Local	State Aid	Sales Tax	Federal Aid	Total	
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	5,763	4,285	1,004	653	11,705	
2017-18	3,740	5,858	4,468	994	656	11,976	



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.

Salem City Schools

Outstanding Debt Issuances Funded by Local Government

School Debt Outstanding	Balance 7/1/2016	Issuances	Principal Payment	Balance 6/30/2017
2010D VML/VACO Bond 1 Tax Exempt Bond (1)	\$ 418,305	\$ -	\$ (141,200)	\$ 277,105
2011 Union First Market Refunding Bonds (2)	5,756,238	-	(766,862)	4,989,376
2012A Public Improvement Bonds (3)	8,113,250	-	(477,250)	7,636,000
2013 Public Improvement Bonds (4)	4,941,475	-	(275,575)	4,665,900
Total Outstanding Debt	<u>\$ 19,229,268</u>	<u>\$ -</u>	<u>\$ (1,660,887)</u>	<u>\$ 17,568,381</u>

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

Notes:

- (1) East Salem and West Salem Elementary. Payoff in FY2019
- (2) Andrew Lewis Middle School. Payoff in FY2024
- (3) South Salem Elementary. Payoff in FY2033
- (4) South Salem Elementary. Payoff in FY2034

Source: Salem City Finance Department

Salem City Schools

Assessed Value and Actual Value of Taxable Property

Year	Real Estate		Personal Property		Machinery and Tools		Public Service Corporation		Mobile Homes		Total Taxable Assessed Value	Total Direct Tax Rate
	Assessed Value	Direct Tax Rate	Assessed Value	Direct Tax Rate	Assessed Value	Direct Tax Rate	Assessed Value	Direct Tax Rate	Assessed Value	Direct Tax Rate		
2006-07	\$ 1,601,239,600	1.18	\$ 254,765,656	3.20	\$ 86,685,532	3.20	\$ 34,992,259	1.18	\$ 1,632,022	1.18	\$ 1,979,315,069	1.52
2007-08	1,805,483,900	1.18	263,662,393	3.20	82,535,751	3.20	36,451,099	1.18	1,780,273	1.18	2,189,913,416	1.50
2008-09	1,912,957,600	1.18	263,305,279	3.20	80,517,625	3.20	36,468,242	1.18	1,655,642	1.18	2,294,904,388	1.48
2009-10	1,940,941,700	1.18	262,153,501	3.20	79,120,695	3.20	36,874,789	1.18	1,543,032	1.18	2,320,633,717	1.48
2010-11	1,973,655,843	1.18	265,450,351	3.20	80,706,659	3.20	37,993,502	1.18	1,460,966	1.18	2,359,267,321	1.48
2011-12	1,977,986,400	1.18	267,877,285	3.20	90,287,324	3.20	37,468,284	1.18	1,668,743	1.18	2,375,288,036	1.48
2012-13	1,997,447,800	1.18	267,755,307	3.20	84,169,172	3.20	42,281,759	1.18	1,431,949	1.18	2,393,085,987	1.47
2013-14	2,003,007,334	1.18	276,846,201	3.20	91,226,535	3.20	41,408,575	1.18	1,249,050	1.18	2,410,213,827	1.49
2014-15	2,012,050,247	1.18	282,311,121	3.20	91,977,805	3.20	40,513,445	1.18	1,195,515	1.18	2,428,048,133	1.50
2015-16	2,022,951,024	1.18	295,173,346	3.25	91,322,128	3.20	41,308,358	1.18	1,059,063	1.18	2,451,813,919	1.50

Note:

Tax rates are per \$100 of assessed value

Source: City of Salem Finance Department

Salem City Schools
Property Tax Levies and Collections

Calendar Year Ended December 31,	Taxes Levied For the Calendar Year	Collected within the Calendar Year of the Levy		Supplemental Assessments & Exonerations Levied in Subsequent Years	Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy			Amount	Percentage of Levy
2007	\$ 27,357,053	\$ 26,652,952	97.43%	\$ 361,155	\$ 1,029,594	\$ 27,682,546	99.87%
2008	29,846,597	28,917,802	96.89%	217,549	1,097,386	30,015,188	99.84%
2009	31,336,233	30,288,062	96.66%	124,862	1,114,864	31,402,926	99.82%
2010	31,627,310	30,440,194	96.25%	309,847	1,424,732	31,864,926	99.77%
2011	32,104,079	30,836,144	96.05%	105,503	1,247,158	32,083,302	99.61%
2012	32,672,916	31,351,991	95.96%	44,690	1,242,516	32,594,507	99.62%
2013	32,537,416	30,854,728	94.83%	70,534	1,693,631	32,548,359	99.82%
2014	32,905,743	31,229,276	94.91%	(65,358)	1,483,005	32,712,281	99.61%
2015	33,630,244	32,291,449	96.02%	(19,886)	1,045,099	33,336,548	99.19%
2016	33,896,364	32,608,317	96.20%	-	-	32,608,317	96.20%

Source: City of Salem Finance Department

City of Salem, Virginia

Demographic Data

A. Date founded	1802	G. Education	
First charter adopted	1806	Number of elementary schools	4
B. Form of government	Council-Manager	Number of middle schools	1
C. Area	14.4	Number of high schools	1
D. Population	25,432	Average Daily Membership	3,775
Per capita income	\$45,577	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	3,019	Number of dog parks	1
F. Police protection		Number of golf courses	1
Number of stations	1	I. Libraries	
Calls for service	32,310	Number of sites	1
Accidents	1108	Patrons visits	172,012
DUI Arrests	92	Total circulation	230,454
		J. Unemployment Rate	4.4%

Source: City of Salem Finance Department

AAL – Actuarial Accrued Liability

AASA – American Association of School Administrators

ABE – Adult Basic Education

ACT – American College Test

ADM – Average Daily Membership

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

AED – Automated External Defibrillator

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.

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

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

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

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

FICA – Federal Insurance Contribution Act

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

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

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

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

FY – Fiscal Year

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.

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

ISAEP – Individual Student Alternative Education Plan

IT – Information Technology

ITRT – Information Technology Resource Teacher

LCI – Local Composite Index

LD – Learning Disabled

LEP – Limited English Proficient

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

MAP® – Measures of Academic Progress®

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

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

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

PT/OT – Physical Therapist/Occupational Therapist

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.

SAT – Scholastic Aptitude Test

SBL – Standards Based Learning

SHS – Salem High School

SOQ – Standards of Quality

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

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

SWD – Students with Disabilities

SY – School Year

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

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

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

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

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

UAAL – Unfunded Accrued Actuarial Liability

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



Compensation Plan

Back of Tab

SALEM CITY SCHOOLS

COMPENSATION PLAN – SALARY SCALES

FOR

2017 – 2018

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
2017-2018 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	43,136	43,641	46,419	46,925	47,430	48,260
2	43,209	43,720	44,232	47,039	47,550	48,060	48,899
3	43,795	44,312	44,828	47,665	48,181	48,698	49,545
4	44,772	45,272	45,772	48,548	49,049	49,546	50,370
5	45,247	45,753	46,258	49,064	49,570	50,072	50,905
6	45,729	46,239	46,751	49,586	50,098	50,605	51,447
7	46,273	46,789	47,306	50,172	50,689	51,202	52,053
8	46,826	47,347	47,869	50,766	51,288	51,807	52,666
9	47,384	47,911	48,439	51,366	51,895	52,419	53,288
10	47,949	48,482	49,016	51,975	52,509	53,038	53,917
11	48,695	49,233	49,773	52,764	53,304	53,839	54,727
12	49,452	49,997	50,542	53,566	54,112	54,653	55,550
13	50,162	50,713	51,264	54,320	54,872	55,419	56,326
14	50,882	51,439	51,996	55,086	55,644	56,197	57,114
15	51,592	52,154	52,718	55,842	56,406	56,964	57,891
16	52,311	52,880	53,450	56,607	57,178	57,743	58,680
17	53,041	53,616	54,191	57,385	57,961	58,533	59,481
18	53,780	54,362	54,944	58,172	58,755	59,333	60,291
19	54,530	55,118	55,706	58,971	59,560	60,145	61,113
20	55,291	55,886	56,481	59,782	60,377	60,968	61,948
21	56,062	56,663	57,265	60,603	61,205	61,802	62,793
22	56,844	57,451	58,061	61,435	62,045	62,648	63,651
23	57,636	58,251	58,867	62,280	62,895	63,506	64,519
24	58,440	59,062	59,684	63,136	63,759	64,377	65,401
25	59,255	59,883	60,513	64,004	64,634	65,258	66,294
26	60,082	60,718	61,354	64,884	65,521	66,153	67,201
27	60,920	61,563	62,207	65,777	66,422	67,060	68,120
28	61,758	62,408	63,059	66,670	67,322	67,968	69,040
29	62,608	63,265	63,924	67,576	68,235	68,889	69,973
30+	63,469	64,134	64,800	68,494	69,161	69,822	70,919

Salary Supplements	
CTE T&I Masters Certifications: Base Salary + \$4,000	
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, 21 st consecutive day	\$205

Employee Benefits
Group health insurance available; employer contribution varies by plan
Group dental insurance available; employer contribution varies by plan
VRS group life insurance paid
Optional group life insurance available
One day of sick leave per month of contract
Three days of personal leave annually
Sick leave bank available after 1 year of service
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
2017-2018

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
2017-2018

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

Clothing Allowance - \$100 per coach per season worked

Salem City Schools
Salary Supplements for 2017-2018

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
Andrew Lewis Middle School	\$1,060

SALEM CITY SCHOOLS
2017-2018 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
2017-2018**

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)
2017-2018

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)
2017-2018

Step	Hourly Rate	3	5
		hrs/day 180 days/yr	hrs/day 188 days/yr

A	\$ 9.49391	\$ 5,127	\$ 8,924
B	9.77873	5,281	9,192
C	10.07209	5,439	9,468
D	10.37426	5,602	9,752
E	10.68548	5,770	10,044
F	10.95262	5,914	10,295
G	11.22644	6,062	10,553
H	11.50710	6,214	10,817
I	11.79478	6,369	11,087
J	12.08964	6,528	11,364
K	12.39189	6,692	11,648
L	12.70168	6,859	11,940
M	13.01922	7,030	12,238
N	13.34471	7,206	12,544
O	13.67832	7,386	12,858
P	14.02028	7,571	13,179
Q	14.37079	7,760	13,509
R	14.73006	7,954	13,846
S	15.09831	8,153	14,192
T	15.47577	8,357	14,547
U	15.86266	8,566	14,911
V	16.25923	8,780	15,284

Benefits for 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: \$10.37426

Hourly Rate for Substitute Cafeteria Monitor: \$9.96861

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 2017-2018

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 (6.5+ hours per day), 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

Benefits for Instructional Assistant (less than 6.5 hours per day) & 4 Hour/210 Day Custodian

1 day of sick leave per month of contract

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)
2017-2018**

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

Hourly Rate for Substitute Office Aide: \$9.96861

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 7
School Bus Driver (6.10)
2017-2018**

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 H \$13.32090 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 - Personalized Learning Lab Facilitator
2017-2018**

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

Hourly Rate for Substitute Media Clerk:

\$12.11691

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
2017-2018

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

Hourly Rate for Substitute Apex/Pass Tutor:

\$12.11691

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)
2017-2018

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

Hourly Rate for Substitute Secretary: \$12.72275

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)
2017-2018

Step	Hourly Rate	8	8
		hours/day 192 days/year	hours/day 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)
2017-2018**

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)
2017-2018**

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
High School Building Manager (5.50)
2017-2018**

Step	Hourly Rate	8 hrs/day 260 days/yr

A	\$ 15.46459	\$ 32,166
B	15.92852	33,131
C	16.40638	34,125
D	16.89857	35,149
E	17.40553	36,203
F	17.84067	37,109
G	18.28668	38,036
H	18.74385	38,987
I	19.21245	39,962
J	19.69276	40,961
K	20.18508	41,985
L	20.68970	43,035
M	21.20695	44,110
N	21.73712	45,213
O	22.28055	46,344
P	22.83756	47,502
Q	23.40850	48,690
R	23.99371	49,907
S	24.59355	51,155
T	25.20839	52,433
U	25.83860	53,744
V	26.48457	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

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 notice of employment for exact amounts.



**Grade 15
Computer System Technician I (5.30) & Executive Secretary (4.11)
2017-2018**

		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)
2017-2018**

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),
Programmer & Computer Support Specialist (5.20) &
Transportation & Operations Specialist (6.00)
2017-2018

Step	Hourly Rate	6 hours/day 189 days/year	6 hours/day 200 days/year	7.5 hours/day 200 days/year	8 hours/day 220 days/year	8 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 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

Hourly Rate for Substitute Driver Education Instructor:

Substitute Teacher Rate of Pay

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 2017-2018 ~~2017-2018~~ **degrees of employment for exact amounts.**



Grade 19
Employee Benefits & Payroll Specialist,
Accounting/Finance Specialist, & Grant Specialist
2017-2018

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

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
School Health Nurse (2.91)
2017-2018**

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/year	Masters Degree Hourly Rate	Masters Degree 8 hours/day 200 days/year
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

Hourly Rate for Substitute Nurse: \$21.33360

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
2017-2018**

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

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 24
Coordinator of Alternative Education and Attendance
2017-2018**

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)
2017-2018

Step	Hourly Rate	120 hours/year	8 hours/day 200 days/year	8 hours/day 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; Coordinator of Fieldhouse Operations and Head Football Coach
2017-2018**

Step	Hourly Rate	8 hours/day 220 days/year	1280 hours/year

A	\$ 27.77217	\$ 48,879	\$ 35,548
B	28.60534	50,345	36,615
C	29.46350	51,856	37,713
D	30.34740	53,411	38,845
E	31.25783	55,014	40,010
F	32.03927	56,389	41,010
G	32.84025	57,799	42,036
H	33.66126	59,244	43,086
I	34.50279	60,725	44,164
J	35.36536	62,243	45,268
K	36.24950	63,799	46,399
L	37.15573	65,394	47,559
M	38.08463	67,029	48,748
N	39.03674	68,705	49,967
O	40.01266	70,422	51,216
P	41.01298	72,183	52,497
Q	42.03830	73,987	53,809
R	43.08926	75,837	55,154
S	44.16649	77,733	56,533
T	45.27065	79,676	57,946
U	46.40242	81,668	59,395
V	47.56248	83,710	60,880

Benefits for Guidance Coordinator & Coordinator of Fieldhouse Operations and Head Football Coach

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.**

Salem City Schools
2017-2018 Administrator Salary Schedule

GRADE		A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y	
	A1	Regional Adult Education Program Manager -- (8 hours per day, 200 days per year)																									
A1	Hourly	\$ 32.33079	\$ 32.65410	\$ 32.98064	\$ 33.31044	\$ 33.64355	\$ 33.97998	\$ 34.31978	\$ 34.66298	\$ 35.00961	\$ 35.35971	\$ 35.71330	\$ 36.07044	\$ 36.43114	\$ 36.79545	\$ 37.16341	\$ 37.53504	\$ 37.91039	\$ 38.28950	\$ 38.67239	\$ 39.05911	\$ 39.44971	\$ 39.84420	\$ 40.24265	\$ 40.64507	\$ 41.05152	
	Annual	\$ 51,729	\$ 52,247	\$ 52,769	\$ 53,297	\$ 53,830	\$ 54,368	\$ 54,912	\$ 55,461	\$ 56,015	\$ 56,576	\$ 57,141	\$ 57,713	\$ 58,290	\$ 58,873	\$ 59,461	\$ 60,056	\$ 60,657	\$ 61,263	\$ 61,876	\$ 62,495	\$ 63,120	\$ 63,751	\$ 64,388	\$ 65,032	\$ 65,682	
	A2	Elementary School Assistant Principal -- (8 hours per day, 210 days per year)																									
A2	Hourly	\$ 32.33079	\$ 32.65410	\$ 32.98064	\$ 33.31044	\$ 33.64355	\$ 33.97998	\$ 34.31978	\$ 34.66298	\$ 35.00961	\$ 35.35971	\$ 35.71330	\$ 36.07044	\$ 36.43114	\$ 36.79545	\$ 37.16341	\$ 37.53504	\$ 37.91039	\$ 38.28950	\$ 38.67239	\$ 39.05911	\$ 39.44971	\$ 39.84420	\$ 40.24265	\$ 40.64507	\$ 41.05152	
	Annual	\$ 54,316	\$ 54,859	\$ 55,407	\$ 55,962	\$ 56,521	\$ 57,086	\$ 57,657	\$ 58,234	\$ 58,816	\$ 59,404	\$ 59,998	\$ 60,598	\$ 61,204	\$ 61,816	\$ 62,435	\$ 63,059	\$ 63,689	\$ 64,326	\$ 64,970	\$ 65,619	\$ 66,276	\$ 66,938	\$ 67,608	\$ 68,284	\$ 68,967	
	A3	Middle School Assistant Principal -- (8 hours per day, 260 days per year)																									
A3	Hourly	\$ 33.94733	\$ 34.28680	\$ 34.62967	\$ 34.97597	\$ 35.32573	\$ 35.67898	\$ 36.03577	\$ 36.39613	\$ 36.76009	\$ 37.12769	\$ 37.49897	\$ 37.87396	\$ 38.25270	\$ 38.63523	\$ 39.02158	\$ 39.41179	\$ 39.80591	\$ 40.20397	\$ 40.60601	\$ 41.01207	\$ 41.42219	\$ 41.83641	\$ 42.25478	\$ 42.67733	\$ 43.10410	
	Annual	\$ 70,610	\$ 71,317	\$ 72,030	\$ 72,750	\$ 73,478	\$ 74,212	\$ 74,954	\$ 75,704	\$ 76,461	\$ 77,226	\$ 77,998	\$ 78,778	\$ 79,566	\$ 80,361	\$ 81,165	\$ 81,977	\$ 82,796	\$ 83,624	\$ 84,461	\$ 85,305	\$ 86,158	\$ 87,020	\$ 87,890	\$ 88,769	\$ 89,657	
	A4	High School Assistant Principal -- (8 hours per day, 260 days per year)																									
A4	Hourly	\$ 35.64469	\$ 36.00114	\$ 36.36115	\$ 36.72476	\$ 37.09201	\$ 37.46293	\$ 37.83756	\$ 38.21594	\$ 38.59810	\$ 38.98408	\$ 39.37392	\$ 39.76766	\$ 40.16533	\$ 40.56699	\$ 40.97266	\$ 41.38238	\$ 41.79621	\$ 42.21417	\$ 42.63631	\$ 43.06267	\$ 43.49330	\$ 43.92823	\$ 44.36752	\$ 44.81119	\$ 45.25930	
	Annual	\$ 74,141	\$ 74,882	\$ 75,631	\$ 76,388	\$ 77,151	\$ 77,923	\$ 78,702	\$ 79,489	\$ 80,284	\$ 81,087	\$ 81,898	\$ 82,717	\$ 83,544	\$ 84,379	\$ 85,223	\$ 86,075	\$ 86,936	\$ 87,805	\$ 88,684	\$ 89,570	\$ 90,466	\$ 91,371	\$ 92,284	\$ 93,207	\$ 94,139	
	A5	Unassigned																									
A5	Hourly	\$ 37.42693	\$ 37.80120	\$ 38.17921	\$ 38.56100	\$ 38.94661	\$ 39.33608	\$ 39.72944	\$ 40.12673	\$ 40.52800	\$ 40.93328	\$ 41.34261	\$ 41.75604	\$ 42.17360	\$ 42.59534	\$ 43.02129	\$ 43.45150	\$ 43.88602	\$ 44.32488	\$ 44.76813	\$ 45.21581	\$ 45.66797	\$ 46.12465	\$ 46.58589	\$ 47.05175	\$ 47.52227	
	Annual	\$ 77,848	\$ 78,626	\$ 79,413	\$ 80,207	\$ 81,009	\$ 81,819	\$ 82,637	\$ 83,464	\$ 84,298	\$ 85,141	\$ 85,993	\$ 86,853	\$ 87,721	\$ 88,598	\$ 89,484	\$ 90,379	\$ 91,283	\$ 92,196	\$ 93,118	\$ 94,049	\$ 94,989	\$ 95,939	\$ 96,899	\$ 97,868	\$ 98,846	
	A6	Supervisor; Elementary Principal - (8 hours per days, 260 days per year)																									
A6	Hourly	\$ 39.29828	\$ 39.69126	\$ 40.08817	\$ 40.48905	\$ 40.89394	\$ 41.30288	\$ 41.71591	\$ 42.13307	\$ 42.55440	\$ 42.97994	\$ 43.40974	\$ 43.84384	\$ 44.28228	\$ 44.72510	\$ 45.17235	\$ 45.62408	\$ 46.08032	\$ 46.54112	\$ 47.00653	\$ 47.47660	\$ 47.95136	\$ 48.43088	\$ 48.91519	\$ 49.40434	\$ 49.89838	
	Annual	\$ 81,740	\$ 82,558	\$ 83,383	\$ 84,217	\$ 85,059	\$ 85,910	\$ 86,769	\$ 87,637	\$ 88,513	\$ 89,398	\$ 90,292	\$ 91,195	\$ 92,107	\$ 93,028	\$ 93,958	\$ 94,898	\$ 95,847	\$ 96,806	\$ 97,774	\$ 98,751	\$ 99,739	\$ 100,736	\$ 101,744	\$ 102,761	\$ 103,789	
	A7	Supervisor Guidance and Health -- (8 hours per day, 220 days per year)																									
A7	Hourly	\$ 41.26319	\$ 41.67582	\$ 42.09258	\$ 42.51351	\$ 42.93864	\$ 43.36803	\$ 43.80171	\$ 44.23972	\$ 44.68212	\$ 45.12894	\$ 45.58023	\$ 46.03603	\$ 46.49639	\$ 46.96136	\$ 47.43097	\$ 47.90528	\$ 48.38433	\$ 48.86818	\$ 49.35686	\$ 49.85043	\$ 50.34893	\$ 50.85242	\$ 51.36095	\$ 51.87456	\$ 52.39330	
	Annual	\$ 72,623	\$ 73,349	\$ 74,083	\$ 74,824	\$ 75,572	\$ 76,328	\$ 77,091	\$ 77,862	\$ 78,641	\$ 79,427	\$ 80,221	\$ 81,023	\$ 81,834	\$ 82,652	\$ 83,479	\$ 84,313	\$ 85,156	\$ 86,008	\$ 86,868	\$ 87,737	\$ 88,614	\$ 89,500	\$ 90,395	\$ 91,299	\$ 92,212	
	A8	Unassigned																									
A8	Hourly	\$ 41.26319	\$ 41.67582	\$ 42.09258	\$ 42.51351	\$ 42.93864	\$ 43.36803	\$ 43.80171	\$ 44.23972	\$ 44.68212	\$ 45.12894	\$ 45.58023	\$ 46.03603	\$ 46.49639	\$ 46.96136	\$ 47.43097	\$ 47.90528	\$ 48.38433	\$ 48.86818	\$ 49.35686	\$ 49.85043	\$ 50.34893	\$ 50.85242	\$ 51.36095	\$ 51.87456	\$ 52.39330	
	Annual	\$ 85,827	\$ 86,686	\$ 87,553	\$ 88,428	\$ 89,312	\$ 90,205	\$ 91,108	\$ 92,019	\$ 92,939	\$ 93,868	\$ 94,807	\$ 95,755	\$ 96,713	\$ 97,680	\$ 98,656	\$ 99,643	\$ 100,639	\$ 101,646	\$ 102,662	\$ 103,689	\$ 104,726	\$ 105,773	\$ 106,831	\$ 107,899	\$ 108,978	
	A9	Middle School Principal -- (8 hours per day, 260 days per day)																									
A9	Hourly	\$ 43.32635	\$ 43.75961	\$ 44.19721	\$ 44.63918	\$ 45.08557	\$ 45.53643	\$ 45.99179	\$ 46.45171	\$ 46.91623	\$ 47.38539	\$ 47.85924	\$ 48.33784	\$ 48.82121	\$ 49.30943	\$ 49.80252	\$ 50.30055	\$ 50.80355	\$ 51.31159	\$ 51.82470	\$ 52.34295	\$ 52.86638	\$ 53.39504	\$ 53.92899	\$ 54.46828	\$ 55.01297	
	Annual	\$ 90,119	\$ 91,020	\$ 91,930	\$ 92,849	\$ 93,778	\$ 94,716	\$ 95,663	\$ 96,620	\$ 97,586	\$ 98,562	\$ 99,547	\$ 100,543	\$ 101,548	\$ 102,564	\$ 103,589	\$ 104,625	\$ 105,671	\$ 106,728	\$ 107,795	\$ 108,873	\$ 109,962	\$ 111,062	\$ 112,172	\$ 113,294	\$ 114,427	
	A10	Director; High School Principal -- (8 hours per day, 260 days per year)																									
A10	Hourly	\$ 45.49267	\$ 45.94759	\$ 46.40707	\$ 46.87114	\$ 47.33985	\$ 47.81325	\$ 48.29138	\$ 48.77430	\$ 49.26204	\$ 49.75466	\$ 50.25221	\$ 50.75473	\$ 51.26227	\$ 51.77490	\$ 52.29265	\$ 52.81557	\$ 53.34373	\$ 53.87717	\$ 54.41594	\$ 54.96010	\$ 55.50970	\$ 56.06479	\$ 56.62544	\$ 57.19170	\$ 57.76361	
	Annual	\$ 94,625	\$ 95,571	\$ 96,527	\$ 97,492	\$ 98,467	\$ 99,452	\$ 100,446	\$ 101,451	\$ 102,465	\$ 103,490	\$ 104,525	\$ 105,570	\$ 106,626	\$ 107,692	\$ 108,769	\$ 109,856	\$ 110,955	\$ 112,065	\$ 113,185	\$ 114,317	\$ 115,460	\$ 116,615	\$ 117,781	\$ 118,959	\$ 120,148	
	A11	Unassigned																									
A11	Hourly	\$ 47.76730	\$ 48.24497	\$ 48.72742	\$ 49.21470	\$ 49.70684	\$ 50.20391	\$ 50.70595	\$ 51.21301	\$ 51.72514	\$ 52.24239	\$ 52.76482	\$ 53.29246	\$ 53.82539	\$ 54.36364	\$ 54.90728	\$ 55.45635	\$ 56.01092	\$ 56.57102	\$ 57.13673	\$ 57.70810	\$ 58.28518	\$ 58.86803	\$ 59.45672	\$ 60.05128	\$ 60.65179	
	Annual	\$ 99,356	\$ 100,350	\$ 101,354	\$ 102,367	\$ 103,391	\$ 104,425	\$ 105,469	\$ 106,524	\$ 107,589	\$ 108,665	\$ 109,751	\$ 110,849	\$ 111,957	\$ 113,077	\$ 114,208	\$ 115,350	\$ 116,503	\$ 117,668	\$ 118,845	\$ 120,033	\$ 121,234	\$ 122,446	\$ 123,670	\$ 124,907	\$ 126,156	
	A12	Unassigned																									
A12	Hourly	\$ 50.15566	\$ 50.65722	\$ 51.16379	\$ 51.67543	\$ 52.19219	\$ 52.71411	\$ 53.24125	\$ 53.77366	\$ 54.31140	\$ 54.85451	\$ 55.40306	\$ 55.95709	\$ 56.51666	\$ 57.08182	\$ 57.65264	\$ 58.22917	\$ 58.81146	\$ 59.39958	\$ 59.99357	\$ 60.59351	\$ 61.19944	\$ 61.81144	\$ 62.42955	\$ 63.05385	\$ 63.68438	
	Annual	\$ 104,324	\$ 105,368	\$ 106,421	\$ 107,485	\$ 108,560	\$ 109,646	\$ 110,742	\$ 111,850	\$ 112,968	\$ 114,098	\$ 115,239	\$ 116,391	\$ 117,555	\$ 118,731	\$ 119,918	\$ 121,117	\$ 122,328	\$ 123,552	\$ 124,787	\$ 126,035	\$ 127,295	\$ 128,568	\$ 129,854	\$ 131,153	\$ 132,464	
	A13	Assistant Superintendent -- (260 days 8 hours per day)																									
A13	Hourly	\$ 52.66345	\$ 53.19008	\$ 53.72198	\$ 54.25920	\$ 54.80179	\$ 55.34981	\$ 55.90331	\$ 56.46234	\$ 57.02697	\$ 57.59724	\$ 58.17321	\$ 58.75494	\$ 59.34249	\$ 59.93592	\$ 60.53527	\$ 61.14063	\$ 61.75203	\$ 62.36955	\$ 62.99325	\$ 63.62318	\$ 64.25941	\$ 64.90201	\$ 65.55103	\$ 66.20654	\$ 66.86860	
	Annual	\$ 109,540	\$ 110,635	\$ 111,742	\$ 112,859	\$ 113,988	\$ 115,128	\$ 116,279	\$ 117,442	\$ 118,616	\$ 119,802	\$ 121,000	\$ 122,210	\$ 123,432	\$ 124,667	\$ 125,913	\$ 127,173	\$ 128,444	\$ 129,729	\$ 131,026	\$ 132,336	\$ 133,660	\$ 134,996	\$ 136,346	\$ 137,710	\$ 139,087	



**Grade A1
Regional Adult Education Program Manager
2017-2018**

Step	Hourly Rate	8 hours/day 200 days/year
A	\$ 32.33079	\$ 51,729
B	32.65410	52,247
C	32.98064	52,769
D	33.31044	53,297
E	33.64355	53,830
F	33.97998	54,368
G	34.31978	54,912
H	34.66298	55,461
I	35.00961	56,015
J	35.35971	56,576
K	35.71330	57,141
L	36.07044	57,713
M	36.43114	58,290
N	36.79545	58,873
O	37.16341	59,461
P	37.53504	60,056
Q	37.91039	60,657
R	38.28950	61,263
S	38.67239	61,876
T	39.05911	62,495
U	39.44971	63,120
V	39.84420	63,751
W	40.24265	64,388
X	40.64507	65,032
Y	41.05152	65,682

Benefits for Regional Adult Education Program Manager

1 day of sick leave per month of contract
 3 days of personal leave per contract year
 Sick Leave Bank available 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

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



**Grade A2
Elementary School Assistant Principal
2017-2018**

		8
		hours/day
	Hourly	210
Step	Rate	days/year

A	\$ 32.33079	\$ 54,316
B	32.65410	54,859
C	32.98064	55,407
D	33.31044	55,962
E	33.64355	56,521
F	33.97998	57,086
G	34.31978	57,657
H	34.66298	58,234
I	35.00961	58,816
J	35.35971	59,404
K	35.71330	59,998
L	36.07044	60,598
M	36.43114	61,204
N	36.79545	61,816
O	37.16341	62,435
P	37.53504	63,059
Q	37.91039	63,689
R	38.28950	64,326
S	38.67239	64,970
T	39.05911	65,619
U	39.44971	66,276
V	39.84420	66,938
W	40.24265	67,608
X	40.64507	68,284
Y	41.05152	68,967

Benefits for Elementary School Assistant Principal

1 day of sick leave per month of contract
 3 days of personal leave per contract year
 Sick Leave Bank available 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

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



**Grade A3
Middle School Assistant Principal
2017-2018**

		8 hrs/day 260 days/yr
Step	Hourly Rate	

A	\$ 33.94733	\$ 70,610
B	34.28680	71,317
C	34.62967	72,030
D	34.97597	72,750
E	35.32573	73,478
F	35.67898	74,212
G	36.03577	74,954
H	36.39613	75,704
I	36.76009	76,461
J	37.12769	77,226
K	37.49897	77,998
L	37.87396	78,778
M	38.25270	79,566
N	38.63523	80,361
O	39.02158	81,165
P	39.41179	81,977
Q	39.80591	82,796
R	40.20397	83,624
S	40.60601	84,461
T	41.01207	85,305
U	41.42219	86,158
V	41.83641	87,020
W	42.25478	87,890
X	42.67733	88,769
Y	43.10410	89,657

Benefits for Middle School Assistant Principal

1 day of sick leave per month of contract
 Vacation at established rate for 12 month employees
 Sick Leave Bank available 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

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



**Grade A4
High School Assistant Principal
2017-2018**

		8 hours/day 260 days/yea
Step	Hourly Rate	

A	\$ 35.64469	\$ 74,141
B	36.00114	74,882
C	36.36115	75,631
D	36.72476	76,388
E	37.09201	77,151
F	37.46293	77,923
G	37.83756	78,702
H	38.21594	79,489
I	38.59810	80,284
J	38.98408	81,087
K	39.37392	81,898
L	39.76766	82,717
M	40.16533	83,544
N	40.56699	84,379
O	40.97266	85,223
P	41.38238	86,075
Q	41.79621	86,936
R	42.21417	87,805
S	42.63631	88,684
T	43.06267	89,570
U	43.49330	90,466
V	43.92823	91,371
W	44.36752	92,284
X	44.81119	93,207
Y	45.25930	94,139

Benefits for High School Assistant Principal

1 day of sick leave per month of contract
 Vacation at established rate for 12 month employees
 Sick Leave Bank available 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

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



**Grade A6
Supervisor; Elementary Principal
2017-2018**

Step	Hourly Rate	8 hours/day
		260 days/yea

A	\$ 39.29828	\$ 81,740
B	39.69126	82,558
C	40.08817	83,383
D	40.48905	84,217
E	40.89394	85,059
F	41.30288	85,910
G	41.71591	86,769
H	42.13307	87,637
I	42.55440	88,513
J	42.97994	89,398
K	43.40974	90,292
L	43.84384	91,195
M	44.28228	92,107
N	44.72510	93,028
O	45.17235	93,958
P	45.62408	94,898
Q	46.08032	95,847
R	46.54112	96,806
S	47.00653	97,774
T	47.47660	98,751
U	47.95136	99,739
V	48.43088	100,736
W	48.91519	101,744
X	49.40434	102,761
Y	49.89838	103,789

Benefits for Supervisor; Elementary School Principal

1 day of sick leave per month of contract
 Vacation at established rate for 12 month employees
 Sick Leave Bank available 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

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



**Grade A7
Supervisor of Guidance and Health
2017-2018**

Step	Hourly Rate	8 hrs/day
		220 days/yr

A	\$ 41.26319	\$ 72,623
B	41.67582	73,349
C	42.09258	74,083
D	42.51351	74,824
E	42.93864	75,572
F	43.36803	76,328
G	43.80171	77,091
H	44.23972	77,862
I	44.68212	78,641
J	45.12894	79,427
K	45.58023	80,221
L	46.03603	81,023
M	46.49639	81,834
N	46.96136	82,652
O	47.43097	83,479
P	47.90528	84,313
Q	48.38433	85,156
R	48.86818	86,008
S	49.35686	86,868
T	49.85043	87,737
U	50.34893	88,614
V	50.85242	89,500
W	51.36095	90,395
X	51.87456	91,299
Y	52.39330	92,212

Benefits for Supervisor of Guidance and Health (220 days)

1 day of sick leave per month of contract
 3 days of personal leave per contract year
 Sick Leave Bank available 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

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



**Grade A9
Middle School Principal
2017-2018**

		8 hours/day
	Hourly Rate	260 days/year
Step		

A	\$ 43.32635	\$ 90,119
B	43.75961	\$ 91,020
C	44.19721	\$ 91,930
D	44.63918	\$ 92,849
E	45.08557	\$ 93,778
F	45.53643	\$ 94,716
G	45.99179	\$ 95,663
H	46.45171	\$ 96,620
I	46.91623	\$ 97,586
J	47.38539	\$ 98,562
K	47.85924	\$ 99,547
L	48.33784	\$ 100,543
M	48.82121	\$ 101,548
N	49.30943	\$ 102,564
O	49.80252	\$ 103,589
P	50.30055	\$ 104,625
Q	50.80355	\$ 105,671
R	51.31159	\$ 106,728
S	51.82470	\$ 107,795
T	52.34295	\$ 108,873
U	52.86638	\$ 109,962
V	53.39504	\$ 111,062
W	53.92899	\$ 112,172
X	54.46828	\$ 113,294
Y	55.01297	\$ 114,427

Benefits for Middle School Principal

1 day of sick leave per month of contract

Vacation at established rate for 12 month employees

Sick Leave Bank available 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

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



**Grade A10
Director;
High School Principal
2017-2018**

		8
		hours/day
	Hourly	260
Step	Rate	days/year

A	\$ 45.49267	\$ 94,625
B	45.94759	95,571
C	46.40707	96,527
D	46.87114	97,492
E	47.33985	98,467
F	47.81325	99,452
G	48.29138	100,446
H	48.77430	101,451
I	49.26204	102,465
J	49.75466	103,490
K	50.25221	104,525
L	50.75473	105,570
M	51.26227	106,626
N	51.77490	107,692
O	52.29265	108,769
P	52.81557	109,856
Q	53.34373	110,955
R	53.87717	112,065
S	54.41594	113,185
T	54.96010	114,317
U	55.50970	115,460
V	56.06479	116,615
W	56.62544	117,781
X	57.19170	118,959
Y	57.76361	120,148

Benefits for Director; High School Principal

1 day of sick leave per month of contract

Vacation at established rate for 12 month employees

Sick Leave Bank available 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

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



**Grade A13
Assistant Superintendent
2017-2018**

		8 hours/day
	Hourly Rate	260 days/year
Step		

A	\$ 52.66345	\$ 109,540
B	53.19008	110,635
C	53.72198	111,742
D	54.25920	112,859
E	54.80179	113,988
F	55.34981	115,128
G	55.90331	116,279
H	56.46234	117,442
I	57.02697	118,616
J	57.59724	119,802
K	58.17321	121,000
L	58.75494	122,210
M	59.34249	123,432
N	59.93592	124,667
O	60.53527	125,913
P	61.14063	127,173
Q	61.75203	128,444
R	62.36955	129,729
S	62.99325	131,026
T	63.62318	132,336
U	64.25941	133,660
V	64.90201	134,996
W	65.55103	136,346
X	66.20654	137,710
Y	66.86860	139,087

Benefits for Assistant Superintendent

1 day of sick leave per month of contract
 Vacation at established rate for 12 month employees
 Sick Leave Bank available 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

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



CITY OF SALEM SCHOOL DIVISION

**SALEM CITY SCHOOLS
2017-2018 ADMINISTRATOR SALARY SCALE**

Step	A1	A2	A3	A4	A6	A7	A9	A10	A13
	200 Days	210 Days	260 Days	260 Days	260 Days	220 Days	260 Days	260 Days	260 Days
	Adult Basic Education Manager	Elem School Assistant Principal	Middle School Assistant Principal	High School Assistant Principal	Supervisor; Elem School Principal	Supervisor Student Services	Middle School Principal	Director; High School Principal	Assistant Superintendent
A	\$ 51,729	\$ 54,316	\$ 70,610	\$ 74,141	\$ 81,740	\$ 72,623	\$ 90,119	\$ 94,625	\$ 109,540
B	\$ 52,247	54,859	71,317	74,882	82,558	73,349	91,020	95,571	110,635
C	\$ 52,769	55,407	72,030	75,631	83,383	74,083	91,930	96,527	111,742
D	\$ 53,297	55,962	72,750	76,388	84,217	74,824	92,849	97,492	112,859
E	\$ 53,830	56,521	73,478	77,151	85,059	75,572	93,778	98,467	113,988
F	\$ 54,368	57,086	74,212	77,923	85,910	76,328	94,716	99,452	115,128
G	\$ 54,912	57,657	74,954	78,702	86,769	77,091	95,663	100,446	116,279
H	\$ 55,461	58,234	75,704	79,489	87,637	77,862	96,620	101,451	117,442
I	\$ 56,015	58,816	76,461	80,284	88,513	78,641	97,586	102,465	118,616
J	\$ 56,576	59,404	77,226	81,087	89,398	79,427	98,562	103,490	119,802
K	\$ 57,141	59,998	77,998	81,898	90,292	80,221	99,547	104,525	121,000
L	\$ 57,713	60,598	78,778	82,717	91,195	81,023	100,543	105,570	122,210
M	\$ 58,290	61,204	79,566	83,544	92,107	81,834	101,548	106,626	123,432
N	\$ 58,873	61,816	80,361	84,379	93,028	82,652	102,564	107,692	124,667
O	\$ 59,461	62,435	81,165	85,223	93,958	83,479	103,589	108,769	125,913
P	\$ 60,056	63,059	81,977	86,075	94,898	84,313	104,625	109,856	127,173
Q	\$ 60,657	63,689	82,796	86,936	95,847	85,156	105,671	110,955	128,444
R	\$ 61,263	64,326	83,624	87,805	96,806	86,008	106,728	112,065	129,729
S	\$ 61,876	64,970	84,461	88,684	97,774	86,868	107,795	113,185	131,026
T	\$ 62,495	65,619	85,305	89,570	98,751	87,737	108,873	114,317	132,336
U	\$ 63,120	66,276	86,158	90,466	99,739	88,614	109,962	115,460	133,660
V	\$ 63,751	66,938	87,020	91,371	100,736	89,500	111,062	116,615	134,996
W	\$ 64,388	67,608	87,890	92,284	101,744	90,395	112,172	117,781	136,346
X	\$ 65,032	68,284	88,769	93,207	102,761	91,299	113,294	118,959	137,710
Y	\$ 65,682	68,967	89,657	94,139	103,789	92,212	114,427	120,148	139,087

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.



Contracted Workdays Schedule for SY 2017-2018

Position	Worksite	Student Days	Pre-SY Workdays	Mid-Year Workday – 11/9/2017	Mid-Year Workday – 1/26/2018	Mid-Year Workday – 2/8/2018	Mid-Year Workday – 3/9/2018	Post-SY Workdays	Total Contractual Days
Teacher	All Schools	180	5	1	1	1	1	2	200
Reprographics Aide	ALMS	180							180
PASS Tutor	ALMS/SHS	180							180
Instructional Assistant - Band	ALMS	180							180
Instructional Assistant - ISD	ALMS/SHS	180	2					1	189
Instructional Assistant, Part-Time	All Schools	180	2						182
Instructional Assistant	All Schools	180	2					1	189
Driver Ed Instructor	SHS	180	2					1	189
Media Clerk/Personalized Learning Lab Facilitator	SHS	180	3		1			2	192
Media Clerk/Personalized Learning Lab Facilitator	ALMS	180	5	1	1	1	1	2	200
Cafeteria Monitor	Elem	180							180
Food Service Worker, P-T	SHS	177							177
Food Service Worker, P-T	All Schools	180							180
Food Service Worker	SHS	177	3					1	187
Food Service Worker	Elem	180	3					1	190
Food Service Worker	ALMS/SHS	180	3					1	190
Food Service Manager	All Schools	180	4					2	192
School Bus Aide	Transp	180	1		1				188
School Bus Driver	Transp	180	2		1				189
Custodian	Elem	180							180
Custodian	All Schools	180	10	1			1	9	210
Building Security Guard	Elem	180							180

Position	Worksite	Student Days	Pre-SY Workdays	Mid-Year Workday – 11/9/2017	Mid-Year Workday – 1/26/2018	Mid-Year Workday – 2/8/2018	Mid-Year Workday – 3/9/2018	Post-SY Workdays	Total Contractual Days
School Office Aide	Elem	180	2						182
School Office Aide	ALMS	180	2					1	189
School Office Aide	SHS	180	10	1			1	9	210
Attendance Secretary	SHS	180	10	1			1	9	210
School Secretary	SHS	180	10	1			1	9	210
Parent Resource Coordinator	Central	180	5					5	190
School Health Nurse	All Schools	180	5	1	1	1	1	2	200
220-Day Employees		180	15	1	1	1	1	12	220
260-Day Employees		180	43			13			260

*Flexibility with the contract year may be implemented at the discretion of Administrators in advance of days worked, with approval from Human Resources.

Paid Holidays			
Contract Day Total	Number of Days	Description	Date
187 + day Employees	1	Labor Day	September 4, 2017
	1	Thanksgiving Day	November 23, 2017
	1	Thanksgiving Break	November 24, 2017
	1	Christmas Day	December 25, 2017
	1	New Years Day	January 1, 2018
	<u>1</u>	Spring Holiday	April 2, 2018
Total:	6		
200 + day Employees	(including days above)		
	1	Winter Break	December 22, 2017
	1	MLK, Jr. Day	January 15, 2018
	<u>1</u>	Memorial Day	May 28, 2018
Total:	9		
260 day Employees	(including days above)		
	<u>1</u>	Independence Day	July 4, 2017
Total:	10		

*All Employees are expected to follow the 12-month employee holiday calendar during the school year.



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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.