

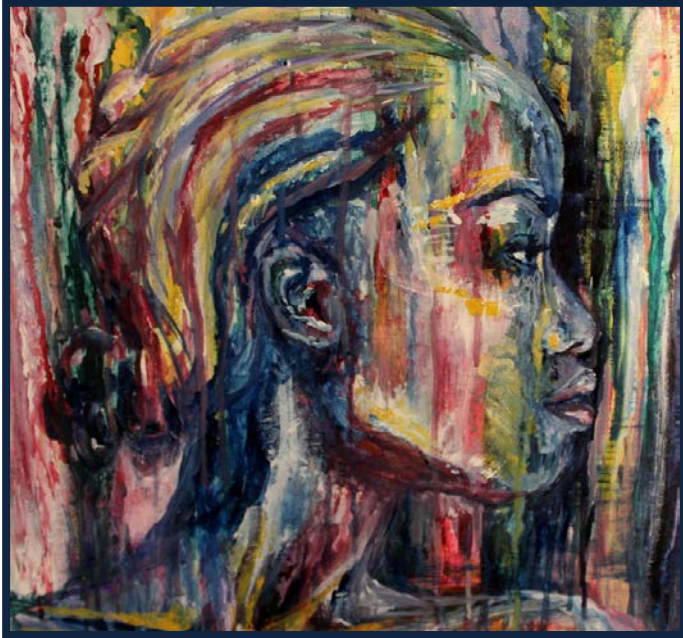
# Salem City Schools

510 S. College Avenue

Salem, Virginia 24153

2018 – 2019 Budget

[www.salem.k12.va.us](http://www.salem.k12.va.us)





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## Organization of the Budget Document

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

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

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

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

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

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

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



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# Executive Summary

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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](http://www.salem.k12.va.us) for more information on School Board Meetings.



After nearly a decade of very difficult budgets to manage the impact of The Great Recession and the subsequent years of agonizing slow recovery in our region, we are pleased to report the adopted budget for fiscal year 2019 features increased revenue projections that permit the investment in the school division, primarily in the form of an average 2.5% increase for employees.

This encouraging position is a result of increased enrollment (that results in increased per student funding from the state) and, most significantly, an expected increase in local funding from the City that is more reminiscent of local revenue growth experienced in the early 2000's. The fact that our City Council and Administration continue to place a great value on children and families, and the caring and committed people who serve them, is most appreciated and encouraging.

Difficult budget decisions were still necessary and made in accordance with the budget priorities that the Board established in November, however, there are identified needs and desired investments in proposed budget that were not included in the budget the Board adopted on March 27, 2018. The General Assembly ultimately adopted a budget on May 30, 2018. We will revisit the Board's priorities and work alongside the City Administration to prepare amendments, if necessary.

The national economy continues a slow recovery from the recession which officially ended in June 2009 with national unemployment averaging 4.0% in June 2018 (down from 4.4% in June 2017), low interest rates, moderated energy costs, and the Dow Jones industrial average closing at record highs in January 2018. While the national economy may be on the rebound from the Great Recession, school revenue continues to be adversely affected. Some ten 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 have most government bodies and businesses projecting additional expenses in this area of benefits.

Virginia finished fiscal year 2018 with a \$550 million surplus. Most of the additional money will substantially increase the Commonwealth's cash reserves in order to protect taxpayers against future economic downturn. The surplus was driven by a \$227 million jump in income tax withheld from payroll. Virginia's economy has been slow to recover from the 2008 recession because the state is so closely tied to federal spending, which has lagged. Sales tax collections increased by 3.1% or a tenth of a percent greater than expected. 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 generally not available.

The total budget adopted by the Board on March 27 was \$46,541,335 which consists of \$42,643,951 for the General Fund, \$2,127,246 for the Grant Fund, and \$1,770,138 for the Cafeteria Fund. This proposed budget overall is \$1,597,518 or 3.6% higher than the original adopted budget of \$44,943,817 for FY18. Increases in our budget are mostly attributed to average 2.5% pay raise for all employees and increases in health insurance.

The budget addresses an average 2.5% raise for employees, implementation of the final 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 due to insurance plan costs/premiums and increased participation, 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 FY 19 budget is built using a conservative ADM estimate of 3,790, which is higher than the 3,740 estimate used for FY18. 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 increase in enrollment over the next five years. The chart below shows the difference between the budgeted ADM and the actual March 31 ADM.

Year	Budget	March 31 ADM	Difference
2018-19	3,790	TBD	TBD
2017-18	3,740	3,872	132
2016-17	3,710	3,775	65
2015-16	3,760	3,716	(44)
2014-15	3,760	3,774	14
2013-14	3,760	3,761	1
2012-13	3,830	3,779	(51)

### State Funding

FY19 is the first year of the new biennial (two-year) budget which means education funding is re-benchmarked (re-calculated). Typically this means increases in State revenue due to updated education cost data statewide and updated enrollment data. The final General Assembly budget for the 2018-2020 biennium did not include funding for an increase in teacher salaries for 2018-2019, but includes partial funding for a 3% increase in teachers' salaries in the second year of the biennium (2019-2020). Salary increases approved by the school division in 2018-2019 count towards the matching requirement to qualify for the state compensation funding available in 2019-2020.

The composite index for FY19 and FY20 is .3715, with .6285 being the State share. (For FY 18 the local share was .3704 and the State share of SOQ expenditures was .6296, 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 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 fifth

year of this phase in. This year's rate is recommended to go from 16.32% to 15.68% or a 0.64% decrease.

The Governor's proposed budget would have resulted in a net budget increase of \$590,752. The House passed budget would have increased our budget by \$747,405 and the Senate passed budget would have increased our budget by \$573,893. The final General Assembly budget used in creating the FY 19 budget increased our budget by \$594,204 which consisted mostly of an increase in basic aid.

### **Local Revenue**

Salem City provides significant support for our instructional program funding approximately 48% of our operating budget each year. The transfer for FY19 shows an increase of \$742,385. 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 for employees and continued implementation of the final 1/3 of the teacher salary fix recommended by the Evergreen Solutions compensation study is included in the budget as presented at a cost of \$777,006.
- VRS rate decrease amounting to a savings of 145,282.
- Funding for a year of Chromebook lease payments as part of our 1:1 technology initiative is included at a total cost of \$170,000.
- Continued funding for the Distinguished Scholar Program (\$22,000) and the International Baccalaureate Program (\$81,575).
- Funding for a possible 5% increase in health insurance and participation increases and funding for GASB 45 Postemployment Benefits liability (\$215,538).
- 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) grant for the preschool class at East Salem Elementary and expansion of a class at G. W. Carver Elementary.

### **Non-Resident Tuition**

The non-resident tuition rates and associated pricing tiers established for FY19 are increased based on the proposed fee schedule.

- Increase in the base rate from \$600 to \$700 for the first child.
- The rate for City and School employees from will remain \$100.
- Multiple student families will have tiered pricing.
  - \$700 for the first child
  - \$350 for the second child
  - \$175 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. Market trends point to a 6% increase just on medical inflation alone. Salem's claims experience will impact



the rate as well. A 5% increase in premiums is factored in this budget. FY19 is the fifth 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. Fortunately, our Federal and State grants are projected to increase by 7.4% or \$147,023 in FY 2019. 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 2017 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.

FY19 will be the fifth 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 2018-2019.

### Salem City Schools - Summary of Proposed Cafeteria Meal Prices

	<u>FY17</u>	<u>FY18</u>	<u>FY19</u>
Elementary Breakfast	\$1.25	\$1.25	\$1.25
Elementary Lunch	2.30	2.40	2.50
Middle and High School Breakfast	1.25	1.25	1.25
Middle and High School Lunch	2.50	2.60	2.70
Reduced Breakfast	.30 (Set by fed. govt.)		

	<u>FY17</u>	<u>FY18</u>	<u>FY19</u>
Reduced Lunch	.40	.40	.40
Adult Breakfast	1.55	1.55	1.55
Adult Lunch	3.25	3.25	3.25
Milk	.50	.50	.50

### Conclusions and Future Trends Beyond FY19

The FY 19 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 economic climate
- Anticipated VRS rate changes
- Healthcare Cost increases

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 revenues rebound. State funding results and health insurance costs will continue to be challenges each year.

Public education reform and the federal role in education 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.

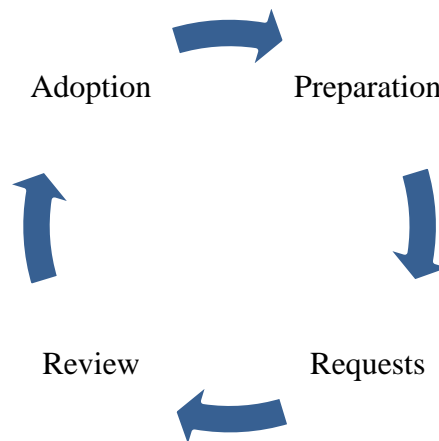
## **BUDGET CALENDAR**

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.

<b>August 2017</b>
CIP requests from Schools and Departments
<b>October 2017</b>
School Board adopts new CIP
<b>November 2017</b>
Administrative staff discusses budget priorities Report to School Board on budget priorities Budget calendar presented to School Board
<b>December 2017</b>
Budget Prep in New World opened to principals and directors School Board holds first public hearing to receive suggestions for budget priorities
<b>January 2018</b>
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
<b>February 2018</b>
Superintendent, Assistant Superintendent, Director of Business, Director of Human Resources and other division leadership meet with principals and central office staff to review personnel needs after student enrollment projections are finalized
<b>March 2018</b>
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
<b>April 2018</b>
Superintendent and School Board Chairman present budget to City Council at a regular City Council meeting, typically the second meeting of the month
<b>May 2018</b>
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
<b>By July 1, 2018</b>
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.



## FISCAL YEAR 2019 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 3,800 students in 4 elementary schools, one middle school, one high school and an alternative education center. Following recent years of reduced state aid for public education, the School Board will see an increase in state and local funding.

Since school divisions in the Commonwealth of Virginia are fiscally dependent on the local government, the school budget was forwarded to the Salem City Council for their approval after it was approved by the School Board on March 27, 2018. The budget was approved using the Senate version, since the General Assembly adjourned on March 10, 2018 without adopting a budget, with the hope that a better outcome would be agreed upon by the General Assembly in the weeks ahead. State law requires that the School Board adopt a budget by April 1 of each year. If the City Council makes adjustments to the School Board's request, the School Board is required to adjust its budget within the parameters of state law. The final school budget was adopted by City Council on May 29, 2018. Subsequent to that adoption, the General Assembly adopted its final changes to the 2018-2020 biennial budget on May 30, 2018. Final adjustments to the budget were made after the start of the fiscal year.

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 10, 2017 which includes 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 the Assistant Superintendent 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 Director of Human Resources in consultation with the central office staff and school principals. The Superintendent and members of the central administrative staff met with each principal and director in February and again in April to review projected personnel needs.

All state revenue budget line items were estimated using a conservative Average Daily Membership (ADM) of 3,790. ADM for FY18 was 3,872, a 132 increase over the budgeted ADM of 3,740. Third party enrollment forecasts predict a modest increase in enrollment over the next five years. These and other factors (including ongoing kindergarten enrollment for SY 2018-19) result in an increased enrollment assumption for budgeting purposes.

The FY19 budget reflects an increase in state revenue of \$594,204 that includes an increase in basic aid, an increase in the supplemental lottery funding and adjustments in accounts based on participation levels and VRS changes. Local revenue from Salem City reflects an increase of \$742,385. The budget for debt service is no longer shown due to an auditor's recommendation. If that were not factored into the total, the total local appropriation would be \$2,011,583 higher (which reflects a decrease of \$55,638 accounting for amortization of current debt service).

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

Non-resident tuition changes are evaluated on a biennial basis and the school board approved increases in non-resident tuition for FY19.

The budget includes \$777,006 to provide compensation increases for staff and the addition of 3.3 teaching positions due to increased enrollment. This includes an average 2.5% raise for employees and the continued implementation of the final 1/3 of the teacher salary scale fix recommended by the salary

study consultant. Pension contributions will decrease for professional and non-professional staff by 0.64% and result in a savings of \$145,282.

Other expenditures highlights include:

- Continued funding for the Distinguished Scholar Program (\$22,000) and the International Baccalaureate program (\$81,575).
- Funding for a possible 5% increase in health insurance, as well as a significant increase in participation (\$215,538).
- 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 and a new classroom at G. W. Carver Elementary.
- Funding for the first Chromebooks lease payment (second lease) as part of our 1:1 technology initiative is included at a total cost of \$170,000.

## **STRATEGIC MANAGEMENT COMPONENTS**

### **Vision Statement**

The Vision of the Salem City School Division is to always place: 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	Actions
<ol style="list-style-type: none"> <li>1. All students will graduate with a board-approved diploma or its equivalent.</li> <li>2. All graduates will exhibit college and career readiness by demonstrating proficiency on an industry credential, state licensure exam, and/or a national assessment.</li> <li>3. By 2020, all teachers will record and report grades by learning standard.</li> <li>4. Division staff will demonstrate increased awareness of the impact of culture on achievement in order to ensure deep equity.</li> <li>5. Students will demonstrate high levels of engagement as measured by the Gallup</li> </ol>	<ol style="list-style-type: none"> <li>a) School counselors will identify students with credit deficits and develop plans to promote on-time graduation in grades 8-12.</li> <li>b) The division will support and provide professional development that promotes cultural proficiency, personalized learning, authentic learning, and standards-based learning.</li> <li>c) The division will expand the use of standards-based grading practices at each school.</li> <li>d) By 2022 the division will expand the one student:one device initiative (1:1) to grades 3-12.</li> </ol>

<p>Student poll.</p> <p>6. The division will create and provide a more authentic learning environment and assessment program.</p> <p>7. The division will increase its capacity to provide personalized learning opportunities.</p> <p>8. The division will foster a growth mindset in staff and students.</p>	<p>e) The division will provide instruction in goal setting to students in grades K-12.</p> <p>f) The division will develop a plan to promote the development of executive functioning skills.</p>
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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 \$170,000, and \$5,500 supplemental pay and enrichment materials for curriculum development in Personalized Learning.

<b>Assessment</b> <i>"We are committed to excellence in all that we do."</i>	
<b>Desired Outcome</b> <ol style="list-style-type: none"> <li>1. All students will meet or exceed personalized growth targets.</li> <li>2. All students will meet or exceed state standards as assessed by the Virginia Standards of Learning Assessment Program.</li> <li>3. Salem students will exceed the state and national average mean scores on the SAT and ACT annually.</li> <li>4. The division will expand the development and use of authentic assessments.</li> <li>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).</li> </ol>	<b>Actions</b> <ol style="list-style-type: none"> <li>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.</li> <li>b) Staff will develop annual goals for the use of formative assessment strategies and descriptive feedback to increase student learning.</li> <li>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.</li> <li>d) The division will administer the PSAT to students in the 10<sup>th</sup> grade annually and provide professional development to teachers based on PSAT data.</li> <li>e) Staff development will be provided on the development and use of authentic assessments and performance tasks to measure student achievement.</li> </ol>

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

<b>Communication and Community Relations</b> <i>"Student success is a shared responsibility among schools, parents, and community partners."</i>	
<b>Desired Outcomes</b> <ol style="list-style-type: none"> <li>1. The division will maintain a 95% approval</li> </ol>	<b>Actions</b> <ol style="list-style-type: none"> <li>a) The division and all schools will utilize a</li> </ol>



<p>rating with parents, students, staff, and the community as measured by survey every two years.</p> <ol style="list-style-type: none"> <li>By 2020, 90% of stakeholders will indicate their satisfaction with the method their child's school uses to report student achievement.</li> <li>By 2018, students and parents will understand the relationship between Career Plans of Study and post-secondary education/career opportunities.</li> <li>The division will communicate the benefits of cultural proficiency, personalized learning, authentic learning, assessment for learning and standards-based learning.</li> </ol>	<p>variety of communication strategies to ensure that parents and community stakeholders are provided with timely information regarding school programs and activities.</p> <ol style="list-style-type: none"> <li>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.</li> </ol>
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Salem City Schools' budget includes sufficient funding in the Printing Services account to accomplish these goals.

<b>Safety and Organizational Management</b> <i>"Students learn best in a safe and disciplined environment provided by caring and respectful adults."</i>	
<b>Desired Outcomes</b> <ol style="list-style-type: none"> <li>All students will report that the Salem City School Division provides a safe and disciplined learning environment.</li> <li>The school calendar, transportation schedules, and school schedules will reflect the division's emphasis on personalized learning.</li> <li>By 2020, division salaries will rank first when compared to regional school divisions in each salary range and employment category.</li> </ol>	<b>Actions</b> <ol style="list-style-type: none"> <li>All schools will implement and support Virginia Tiered support systems (Positive Behavior Interventions and Supports and response to Intervention).</li> <li>The division will review research related to school schedules and calendars and implement incremental changes to maximize efficiency.</li> <li>The division will fully implement the recommendations of the 2015 salary study.</li> <li>The division will ensure that consistent visitor/volunteer/parents/student entry and exit routines are followed at each school.</li> </ol>

Salem City Schools ranks number one in teacher salary scale benchmark comparisons in the Roanoke Valley at beginning salary, five years' experience, 10 years' experience, and 25 years' experience with a bachelor's degree. The school division included \$777,006 in the FY19 budget to provide for an average 2.5% salary increase and the continued implementation of the final 1/3 of the teacher salary scale fix recommended by the salary study consultant. \$2,750 will be spent for consultants to work on school scheduling efficiencies.

<b>Career Education</b>	
<b>Desired Outcomes</b> <ol style="list-style-type: none"> <li>Students, parents, and teachers will be familiar with Career Pathway Plans of</li> </ol>	<b>Actions</b> <ol style="list-style-type: none"> <li>The division will implement a standardized Career Education curriculum.</li> </ol>

<p>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>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>
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Salem City Schools' budget includes sufficient funding to accomplish these goals.

<b>Technology</b>	
<b>Desired Outcomes</b>	<b>Actions</b>
<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>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> <p>d) All students will complete a formal program to address digital citizenship and online safety in the 6<sup>th</sup> grade at ALMS.</p>

The school division included \$200,081 in this budget to cover cost of the software licensing fees, \$50,495 for instructional software and \$170,000 for the Chromebook lease payment as part of the school divisions' 1:1 technology initiative.

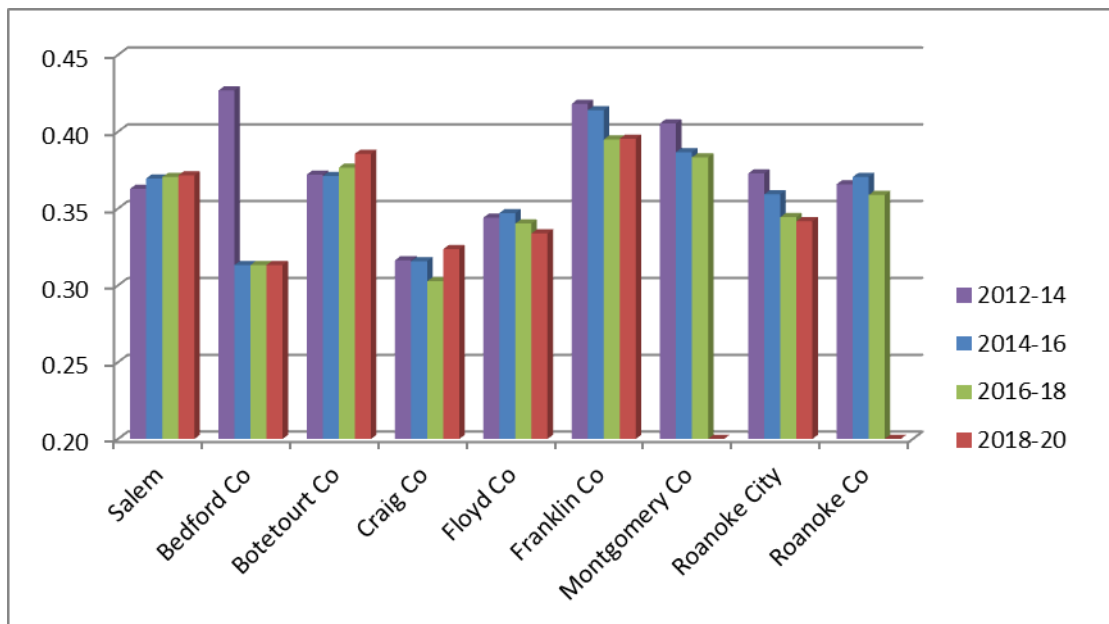
## COMPOSITE INDEX

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 FY19 and FY20, Salem's local composite index is .3715. This means the state will fund 62.85 percent and Salem City is required to pay 37.15 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
2018-20	0.3715	0.3132	0.3856	0.3235	0.3337	0.3954	0.3920	0.3416	0.3620

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

## BALANCED BUDGET

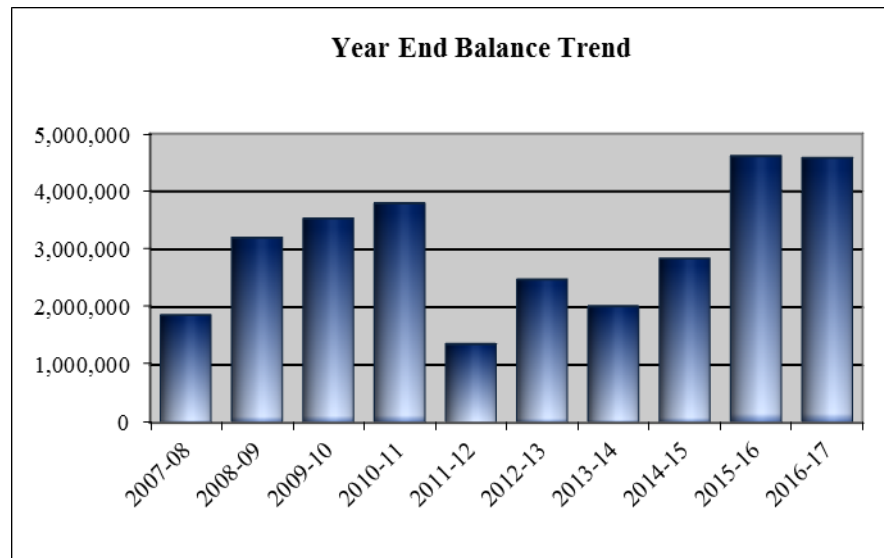
A balanced budget is a budget with total expenditures not exceeding total revenues and all monies available in the fund balance within an individual fund. This definition is applied over the long-term, not just during the current period. As required by law, all fund budgets presented in this budget document 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 30<sup>th</sup>) 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.

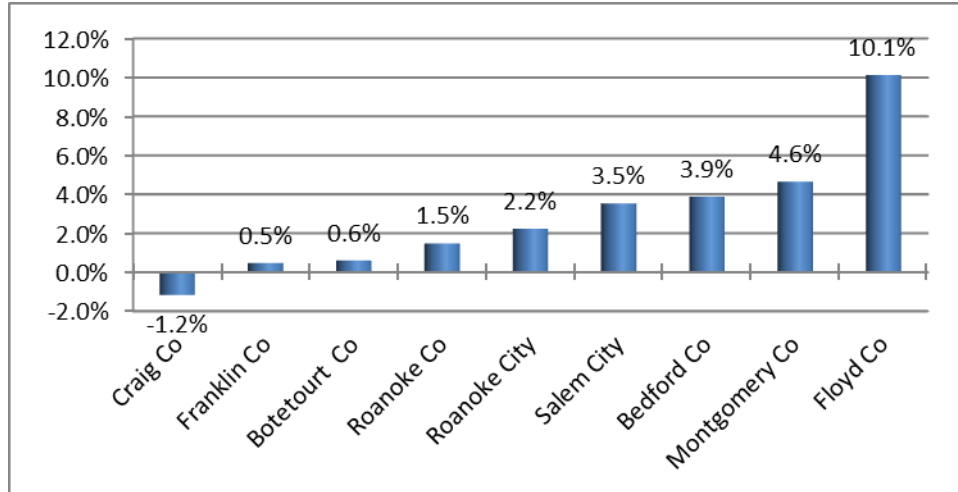


Year-end balance for FY09, FY10, and FY11 showed an increase due to a planned renovation of South Salem Elementary School. The year-end balance for FY12 was significantly lower than previous years due to the start of the South Salem construction project. The FY16 and FY17 year-end balance shows an increase due to fuel cost being down, a warmer than expected winter, staff turnover and less people in the health insurance plan and due to a planned renovation at Salem High School.

## POPULATION GROWTH

For the period of 2010 – 2017, Salem City’s population grew slightly with a 3.5% increase. The chart below shows a population increase comparison for surrounding Salem City localities.

### Roanoke Metropolitan Area Population Growth Comparison For the Period 2010 to 2017

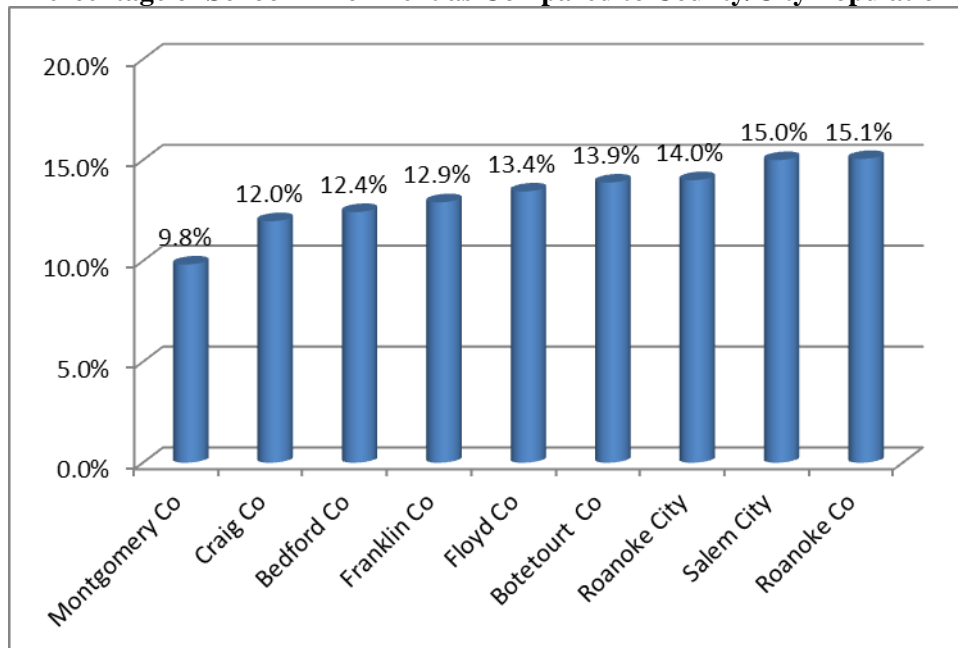


Source: University of Virginia, Weldon Cooper Center for Public Service.

### 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 15.0% of the total City population.

#### Percentage of School Enrollment as Compared to County/City Population

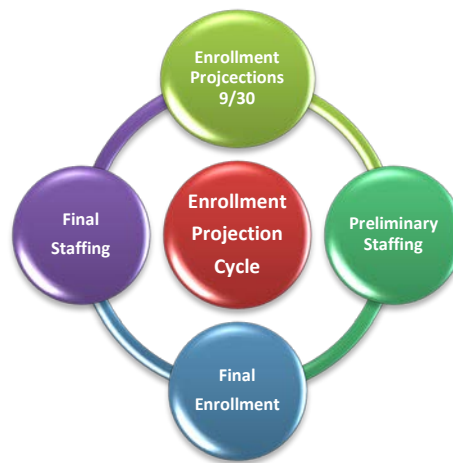


Source: University of Virginia, Weldon Cooper Center for Public Service and Table 15 of the Superintendent's Annual Report for Virginia.

## STUDENT ENROLLMENT

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

Since about 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.

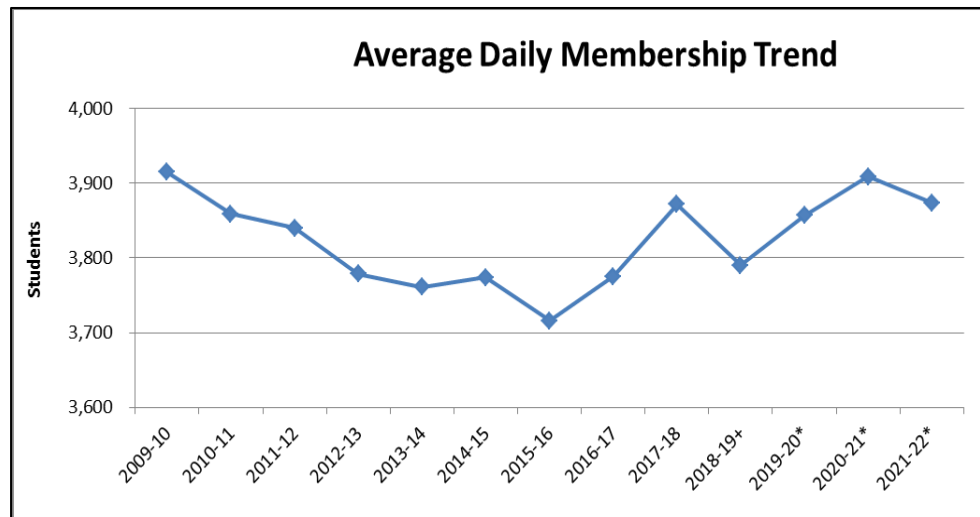


For purposes of the FY19 budget, the School Board started with the March 31, 2017 ADM of 3,775 and factored in the limited population growth in the Roanoke Valley. The school division also obtained a third-party enrollment forecast which predicts a modest increase in enrollment over the next five years; however, the official March 31, 2018 ADM was 3,872, one hundred thirty-two students above budget. This and other factors, including the ongoing kindergarten enrollment for SY 2018-2019 at the time the budget was being prepared result in a slightly increased enrollment assumption for budgeting purposes. The FY19 budget was built with an ADM of 3,790, an increase of 50 students over prior year.



The following chart reflects the trend in student enrollment for school years 2009-2018 and a forecast to year 2021.

Year	Students
2009-10	3,915
2010-11	3,859
2011-12	3,840
2012-13	3,779
2013-14	3,761
2014-15	3,774
2015-16	3,716
2016-17	3,775
2017-18	3,872
2018-19	3,790
2019-20	3,857
2020-21	3,909
2021-22	3,874



+ Budgeted enrollment \* Projected enrollment

## CLASS SIZE

Class size ratios for FY18 were similar to the prior year. The elementary schools average 19.3 students per class compared with 19.6 in FY17 and 19.4 in FY16. By elementary school, the average class ratios are:

G W Carver – 18.4 to 1  
 East Salem – 17.9 to 1  
 South Salem – 20.2 to 1  
 West Salem – 20.7 to 1

Overall, the class size across all Salem elementary schools is from 15 to 24 students per classroom in the primary (K - 2) and 16 to 25 students per classroom in the upper elementary (3 – 5) grades. Individual class sizes range from 16 to 22 at East Salem, from 15 to 23 at G W Carver, from 18 to 23 at South Salem, and from 17 to 25 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 22.7, up .32 students from last year. Class enrollments range from 4 to 29 students. There are only five classes with fewer than 10 students (Chinese 1, Physical Science 8, Algebra I, World Geography, and English 8) and there are 57 core academic classes with more than 25 students (21 more than last year). It should be noted that there are 21 classes with 26 students, 21 classes with 27 students, 11 classes with 28 students, and 4 classes with 29 students. There are 33 classes with 30 or more students (11 more than last year), none of which are core academic classes but are health, physical education, band and exploratory.

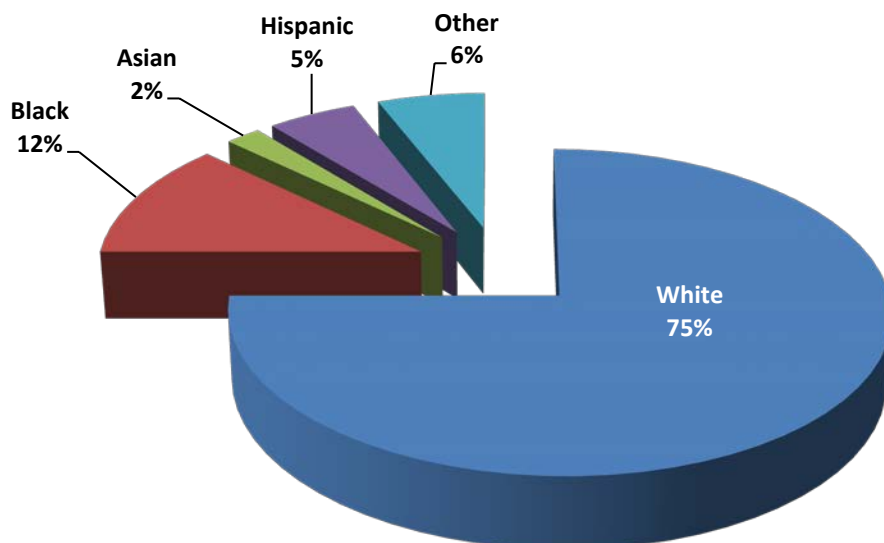


The average class size in core academic classes, including world language classes at Salem High School increased this year to 21.62 students per class (20.69 in FY17), with a range of 5 to 33 students. There are three core academic classes with fewer than 10 students and three upper level IB world language classes. There are 56 core academic classes with more than 25 students (up from 26 last year). There were only three core academic classes with 30 or more students, one Modern World History class, one Chinese III class, and one Earth Science class. There are 14 additional classes with 30 or more students: three health classes, six physical education classes, four band classes and chorale. There are 4 additional classes with fewer than 10 students currently: Intro to Computer Science, AP Computer Science, IB Music I and II.

### STUDENT DEMOGRAPHICS

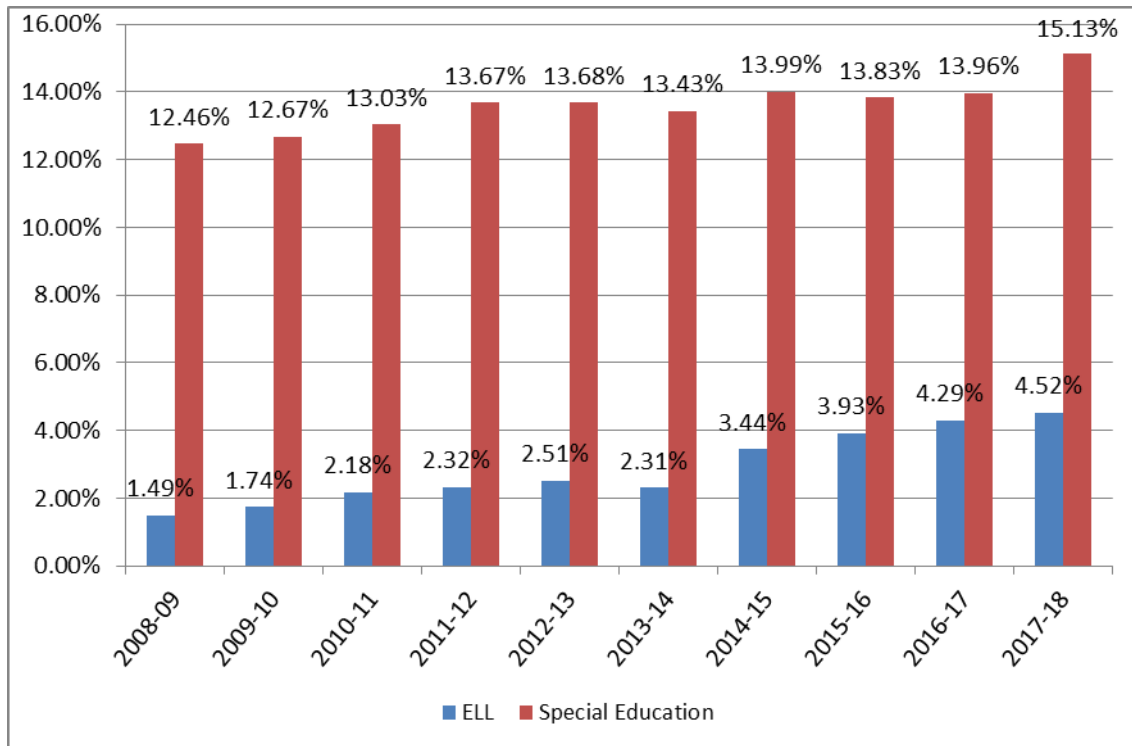
Salem City Schools is the 68<sup>th</sup> largest of 132 school divisions in Virginia. Student demographics are anticipated to remain fairly constant. Special education amounts to just above 15% of the total student enrollment. The number of students who are supported by the English Language Learners (ELL) has increased since FY08 and represents approximately 4.5% 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. The number of students eligible for free and reduced breakfast and lunch is approximately 37% division wide. The ethnic composition of Salem City Schools' student enrollment as of September 30, 2017 is shown in the chart below.

### Student Ethnicity Distribution





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



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

**FISCALLY DEPENDENT SCHOOL DIVISION**

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

**DIVISION ACCOMPLISHMENTS**

Based on results from the Spring 2017 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 FY18 school year based on their FY17 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 an on-time graduation rate of 94.3% (highest rate in the Roanoke area) and one of the areas lowest dropout rates of 0.55% in FY17 (the latest data available).

Salem City Schools was once again named one of the top ten school districts in Virginia for 2018 by Niche. Ranking factors include state test scores, college readiness, graduation rates, SAT/ACT scores, teacher quality, and student and parent reviews.

Salem High School is among the 202 schools and 15 school divisions that earned a 2018 Virginia Index of Performance (VIP) Award 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.



Salem High School 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 2017-18 school year.

- Ms. Sonnya Preston, an Information Technology teacher at Andrew Lewis Middle School, was named 2018 teacher of the year for the Salem school division.
- Ms. Judith Painter, an eighth grade geography teacher at Andrew Lewis Middle School, was selected as one of this year's Lindblad Expeditions and National Geographic Grosvenor Teacher Fellows in recognition of her commitment to geographic education.
- Twenty-nine Salem teachers are National Board Certified (NBC). Achievement of NBC means that the teacher has met the highest standards for their profession.
- Stephen Magenbauer was named the Virginia High School League Class 4 Coach of the Year after leading the Spartans to their third straight state championship.
- Mr. Scott Habeeb, principal at Salem High School, received the Virginia Association for Supervision and Curriculum Development Region VI Impact Award.
- Maggi Pace was named the Class 4 Girls Lacrosse Coach of the Year by the Virginia High School League.

## DIVISION-WIDE FINANCIAL REPORTING AWARDS

The school division was awarded the Association of School Business Officials International (ASBO) Meritorious Budget Award for the 2017-2018 budget. This was the second consecutive year the division's budget document won this award. The ASBO award recognizes the budget to be proficient as a policy document, financial plan, operations guide, and communication device. The school division also received ASBO's Certificate of Excellence in Financial Reporting for the divisions' first Comprehensive Annual Financial Report (CAFR) for the year ended June 30, 2017. The Certificate of Excellence demonstrates the divisions' commitment to financial transparency.

## **STUDENT ACHIEVEMENT**

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

### ***Scholastic Aptitude Test (SAT)***

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

### ***Standards of Learning Tests (SOL)***

SOL tests are administered to students in grades 3 - 8 and in certain high school classes. Beginning with the class of 2004, students were required to earn a certain number of verified credits to be eligible for a standard or advanced high school diploma. Verified credits for graduation are based on the student achieving a passing score on the required end-of-course SOL tests. Based on the Spring 2017 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 seven International Baccalaureate (IB) diploma candidates, 70 IB certificate candidates, and 55 Distinguished Scholars in the Class of 2018.
- 285 high school students took at least one IB course (716 total IB enrollments), 421 students took Pre-IB courses, 94 students earned an industry credential, and 273 students took at least one dual enrollment course in SY 2018.
- The Salem Educational Foundation and Alumni Association, the Salem Sports Foundation and the Chance Crawford Foundation each recognized Salem's graduating seniors by awarding more than \$160,000 in scholarship money.

**Accomplishments in SY 2018:**

- The Salem High School magazine (Delphi) staff was one of only twenty nationally to win a Crown (Silver) at the Columbia Scholastic Press Associations 94<sup>th</sup> annual Scholastic Convention.
- Six Salem High School students placed in the Governor’s School Project Forum (Science Fair) in the area of Science and Technology.
- The Salem High School football team won its third consecutive Virginia High School League (VHSL) Division 4A State Championship and ninth overall.
- The Salem High School forensics team won their thirteenth consecutive Division 4A State Championship.
- The Salem High School baseball team won their first Division 4A State Championship.

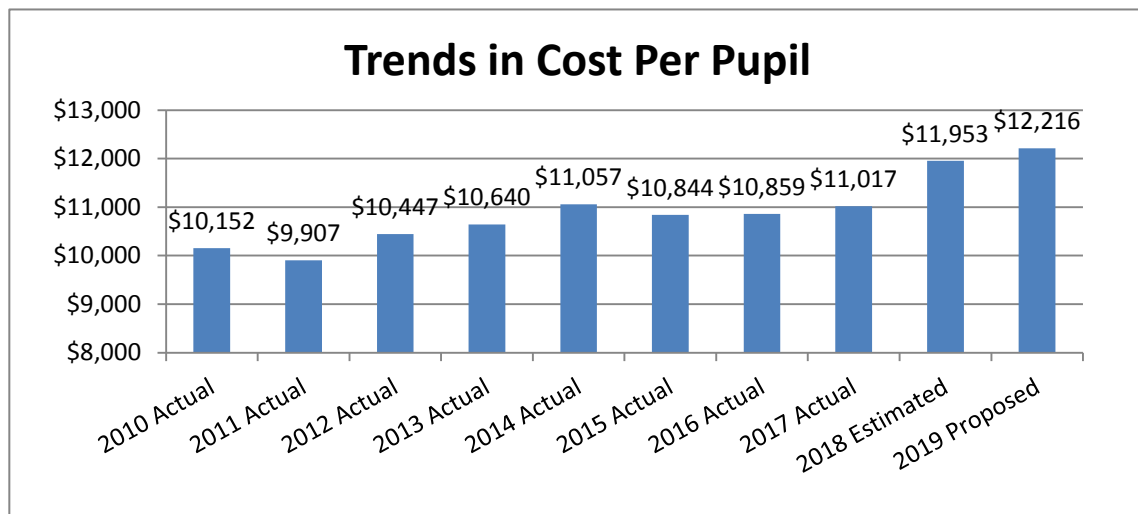
***Graduation Statistics for the Class of 2018***

The chart below provides a variety of information regarding the Class of 2018 high school graduates:

School	Graduates	% College Bound	On-Time Graduation Rate
Salem High	300	87	96.7%

**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 - FY17 were taken from Table 15 of the Superintendent’s Annual Report for Virginia for the respective years. The FY18 cost per pupil is an estimate based on the adopted FY18 budget. The FY19 cost per pupil is an estimate based on data included in this budget book. The figures below include General Fund, Grant Fund and Cafeteria Fund.



## ACADEMIC EFFICIENCY OF DOLLARS SPENT

Below is a ranked comparison of per pupil expenditures for school divisions in the Roanoke region as compared to ranking of pass rates for Math SOL, English SOL scores, and graduation rates. All data presented is for fiscal year 2017 (latest year comparable data is available). As illustrated by the charts, Salem City Schools was ranked 3<sup>rd</sup> in per pupil spending and ranked 3<sup>rd</sup> in Math SOL scores, English SOL scores, and 1<sup>st</sup> in on-time graduation rates.

Per Pupil Expenditure (a)				Math SOL (b)			
Locality		Expenditure (a)	Rank	Locality		Math SOL (b)	Rank
Roanoke City	\$	13,064	1	Botetourt County		89	1
Botetourt County		11,359	2	Roanoke County		88	2
Montgomery County		11,308	3	<b>Salem City</b>		<b>85</b>	<b>3</b>
Franklin County		11,260	4	Montgomery County		83	4
<b>Salem City</b>		<b>11,017</b>	<b>5</b>	Franklin County		81	5
Roanoke County		10,394	6	Roanoke City		77	6

English SOL (b)				Graduation Rate (b)			
Locality		English SOL (b)	Rank	Locality		Graduation Rate (b)	Rank
Botetourt County		88	1	<b>Salem City</b>		<b>94.3</b>	<b>1</b>
Roanoke County		86	2	Roanoke County		94.2	2
<b>Salem City</b>		<b>84</b>	<b>3</b>	Botetourt County		93.5	3
Montgomery County		83	4	Franklin County		93.5	3
Franklin County		81	5	Montgomery County		92.8	5
Roanoke City		74	6	Roanoke City		89.7	6

a Source: State Superintendent's Annual Report for Virginia, Fiscal Year 2017, Table 15.

b School Division Report Card for 2017.

## ALLOCATION OF PERSONNEL RESOURCES

The information below is a summary by position of personnel resource changes included in the FY19 budget as compared to FY18. The total number of full time equivalent positions for FY19 is 530.1.

3.3 teaching positions were added for FY19 due to increased enrollment (two at Salem High School, one at West Salem and a part-time position at Andrew Lewis Middle School). One instructional assistant at Salem High School was moved to a full time secretarial position at the high school. A part-time instructional assistant was added to the band program at the middle school due to increased participation.

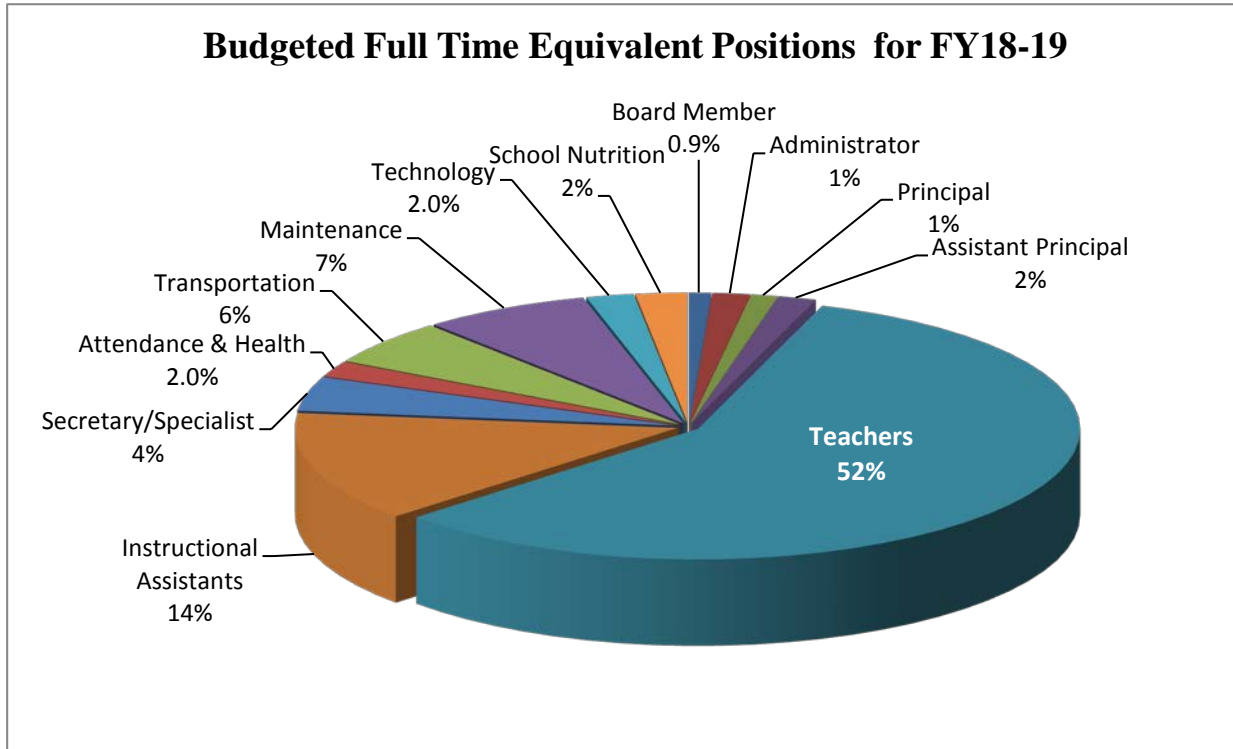
	FY18	FY19	Difference
Board Member	5.0	5.0	0.0
Administrator	8.5	8.5	0.0
Principal	6.0	6.0	0.0
Assistant Principal	9.0	8.5	(0.5)
Teacher	303.5	306.8	3.3
Instructional Assistant	72.1	72.6	0.5
Secretary/Specialist	21.6	22.6	1.0
Attendance and Health	10.5	10.5	0.0
Transportation	30.4	29.8	(0.6)
Maintenance	37.3	37.6	0.3
Technology	10.8	10.7	(0.1)
School Nutrition	14.6	11.6	(3.0)
Total	529.2	530.1	0.9

Positions for teachers and instructional assistants vary from year to year based on enrollment by school, course offerings and grade. The school nutrition program is outsourced to Aramark. Employees replaced due to attrition become employees of Aramark and not the school division.



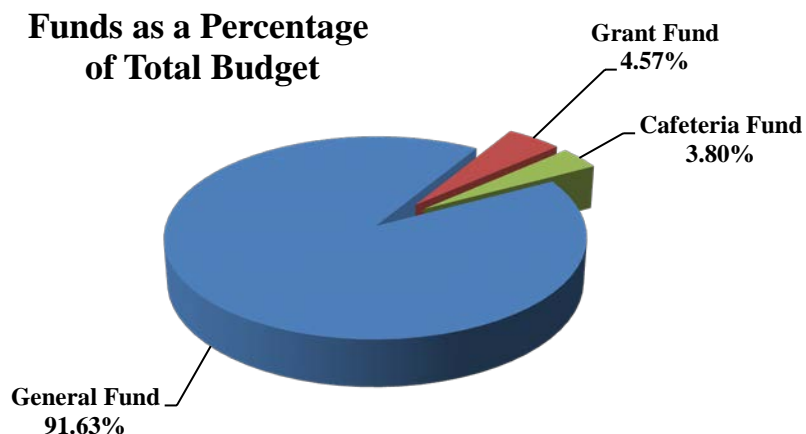


Personnel resources are allocated as follows:



### SUMMARY OF FUNDS

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





The schedule below presents a summary comparison of the funds included in this budget. The FY19 approved General Fund budget reflects an increase of 3.3% over the FY18 budget. The Grant Fund reflects an expected increase in funds for education of \$147,023. The Cafeteria Fund reflects an increase of \$69,848, or 4.1%

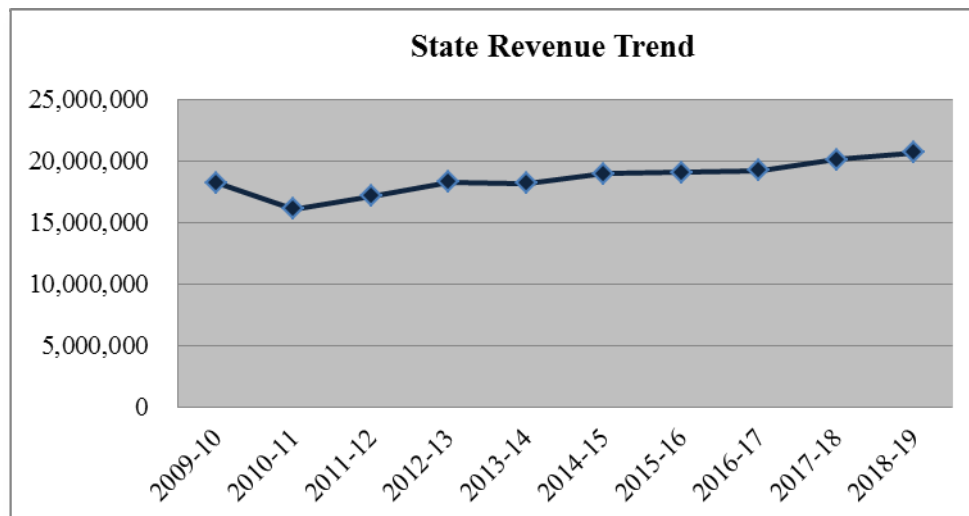
Fund	Budget 2017-18	Budget 2018-19	Increase (Decrease)	Percent Change
General Fund	\$ 41,263,304	\$ 42,643,951	\$ 1,380,647	3.3%
Grant Fund	1,980,223	2,127,246	147,023	7.4%
Cafeteria Fund	1,700,290	1,770,138	69,848	4.1%
Total Funds	\$ 44,943,817	\$ 46,541,335	\$ 1,597,518	3.6%

The FY19 School Budget reflects an overall increase of 3.6% over the prior year with the Grant Fund representing the largest share of that increase. Further discussion of these budget variances by fund follows this section.

## SCHOOL BOARD APPROVED FY19 GENERAL FUND BUDGET

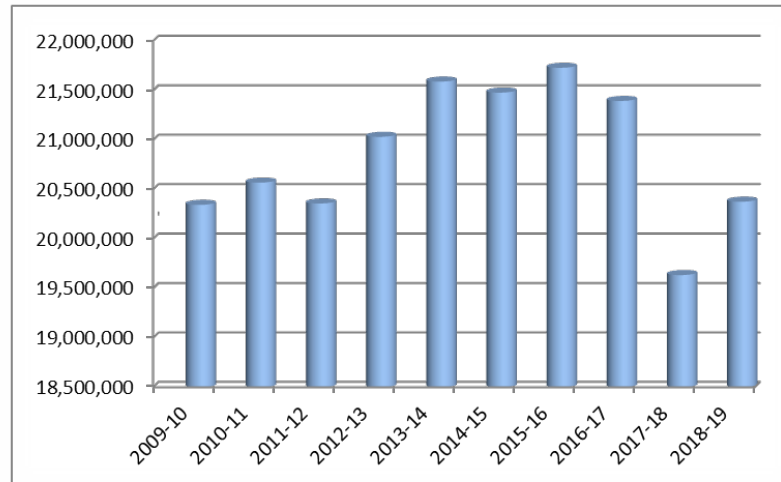
### General Fund Revenue Highlights

The revenue projections for FY19 in the General Fund reflect several significant assumptions. Since the General Assembly adjourned without adopting a budget, State revenue was projected using senate version for FY19. The projected increase in state revenue for Salem City Schools is \$594,204 or 2.96%. 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 \$742,385, or 3.8%. The bar graph below illustrates the city funding over the past ten years.

### City Funding Trend



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 2017-18	Budget 2018-19	Increase (Decrease)
State Sales Tax	\$ 3,718,388	\$ 3,722,397	\$ 4,009
State Revenue	16,389,795	16,979,990	590,195
Transfer from City	19,633,236	20,375,621	742,385
Other Revenue	1,521,885	1,565,943	44,058
<b>Total Revenues</b>	<b>\$ 41,263,304</b>	<b>\$ 42,643,951</b>	<b>\$ 1,380,647</b>

### General Fund Expenditure Highlights

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

#### Compensation and Benefits

- \$777,006 in included in the budget to fund an average 2.5% salary increase and to provide implementation of the final 1/3 of the teacher salary fix recommended by the Evergreen Solutions compensation study and the addition of 3.3 teaching positions (FTE's) due to increased enrollment.
- The net decrease of VRS pension contributions is \$145,282.
- A 5% increase in health insurance premiums is factored in this budget amounting to \$215,538 due to anticipate rate increases and increased participation.
- Continued funding for the Distinguished Scholar Program (\$22,000) and the International Baccalaureate Program (\$81,575).

Non-Salary Operations

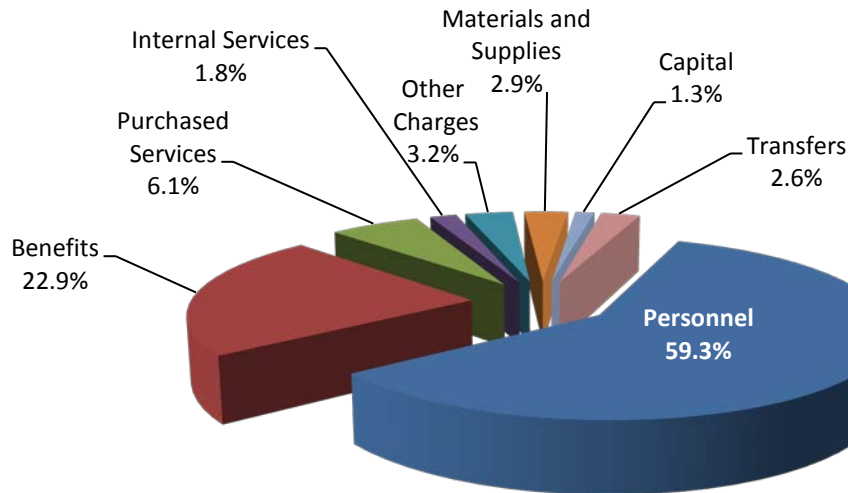
- Funding for one grade-level of Chromebooks is included in the budget for lease payment number four amounting to \$170,000.



Budgeted expenditures in the General Fund by object are:

	Budget FY18	Budget FY19	Increase (Decrease)
Personnel	\$ 24,415,589	\$ 25,277,069	\$ 861,480
Benefits	9,614,869	9,749,414	134,545
Purchased Services	2,440,143	2,594,116	153,973
Internal Services	738,943	758,237	19,294
Other Charges	1,372,831	1,371,518	(1,313)
Materials and Supplies	1,218,390	1,245,587	27,197
Capital	537,000	536,900	(100)
Transfers	925,539	1,111,110	185,571
	<u>\$ 41,263,304</u>	<u>\$ 42,643,951</u>	<u>\$ 1,380,647</u>

### Budgeted Expenditures as a Percentage of Total Budget



General Fund	Budget FY 18	Budget FY 19	Increase (Decrease)	Forecast FY 20	Forecast FY 21	Forecast FY 22
Revenues:						
State	\$ 20,108,183	\$ 20,702,387	\$ 594,204	\$ 21,116,435	\$ 21,538,763	\$ 21,969,539
Local	19,633,236	20,375,621	742,385	20,375,621	20,375,621	20,375,621
Other	1,521,885	1,565,943	44,058	1,551,207	1,581,121	1,611,640
Total Revenues	41,263,304	42,643,951	1,380,647	43,043,263	43,495,505	43,956,800
Expenditures:						
Personnel	24,415,589	25,277,069	861,480	25,634,166	25,890,266	26,151,494
Benefits	9,614,869	9,749,414	134,545	9,807,166	10,003,310	10,203,376
Purchased Services	2,440,143	2,594,116	153,973	2,594,116	2,594,116	2,594,116
Internal Services	738,943	758,237	19,294	758,237	758,237	758,237
Other Charges	1,372,831	1,371,518	(1,313)	1,371,518	1,371,518	1,371,518
Materials	1,218,390	1,245,587	27,197	1,245,587	1,245,587	1,245,587
Capital	537,000	536,900	(100)	536,900	536,900	536,900
Transfers	925,539	1,111,110	185,571	1,095,572	1,095,572	1,095,572
Total Expenditures	41,263,304	42,643,951	1,380,647	43,043,263	43,495,505	43,956,800
Revenues over (under) Expenditures	-	-	-	-	-	-
Beginning Fund Balance	4,532,051	4,532,051	-	4,414,904	4,414,904	4,414,904
Ending Fund Balance	4,532,051	4,414,904	-	4,414,904	4,414,904	4,414,904

## OTHER SCHOOL BOARD APPROVED FY19 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 FY19 is shown under the grant fund tab in this publication.

<b>Grant Fund</b>	Budget FY18	Budget FY19	Increase (Decrease)	Forecast FY20	Forecast FY21	Forecast FY22
Revenues:						
Federal	\$ 1,667,403	\$ 1,768,546	\$ 101,143	\$ 1,768,546	\$ 1,768,546	\$ 1,768,546
State	312,820	358,700	45,880	358,700	358,700	358,700
Total Revenues	1,980,223	2,127,246	147,023	2,127,246	2,127,246	2,127,246
Expenditures:						
Personnel	884,946	1,227,521	342,575	1,227,521	1,227,521	1,227,521
Benefits	316,925	401,196	84,271	401,196	401,196	401,196
Purchased Services	174,663	185,915	11,252	185,915	185,915	185,915
Other Charges	506,271	68,185	(438,086)	68,185	68,185	68,185
Materials	97,418	244,429	147,011	244,429	244,429	244,429
Total Expenditures	1,980,223	2,127,246	147,023	2,127,246	2,127,246	2,127,246
Revenues over (under) Expenditures	-	-	-	-	-	-
Beginning Fund Balance	78,138	78,474	-	78,474	78,474	78,474
Ending Fund Balance	\$ 78,474	\$ 78,474	\$ -	\$ 78,474	\$ 78,474	\$ 78,474

### 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 FY18, the School Nutrition budget is increasing by 4.1%. The increase of \$69,848 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.

<b>Cafeteria Fund</b>	Budget FY18	Budget FY19	Increase (Decrease)	Forecast FY20	Forecast FY21	Forecast FY22
<b>Revenues:</b>						
Cafeteria Sales	\$ 878,250	\$ 835,622	\$ (42,628)	\$ 843,978	\$ 852,418	\$ 860,942
Federal	786,112	899,048	112,936	908,038	917,119	926,290
State	21,128	26,168	5,040	26,168	26,168	26,168
Other	14,800	9,300	(5,500)	9,300	9,300	9,300
<b>Total Revenues</b>	<b>1,700,290</b>	<b>1,770,138</b>	<b>69,848</b>	<b>1,787,485</b>	<b>1,805,005</b>	<b>1,822,700</b>
<b>Expenditures</b>						
Salaries	636,129	568,487	(67,642)	578,756	659,438	671,191
Benefits	251,102	268,324	17,222	273,690	261,247	266,472
Purchased services	192,541	289,325	96,784	192,541	192,541	192,541
Food products	537,303	558,185	20,882	537,303	537,303	537,303
Materials and supplies	83,215	85,817	2,602	83,215	83,215	83,215
<b>Total Expenditures</b>	<b>1,700,290</b>	<b>1,770,138</b>	<b>69,848</b>	<b>1,665,505</b>	<b>1,733,744</b>	<b>1,750,722</b>
<b>Revenues over (under)</b>						
Expenditures	-	-	-	-	-	-
<b>Beginning Fund Balance</b>	<b>382,428</b>	<b>382,428</b>	<b>-</b>	<b>382,428</b>	<b>382,428</b>	<b>382,428</b>
<b>Ending Fund Balance</b>	<b>\$ 382,428</b>	<b>\$ 382,428</b>	<b>\$ -</b>	<b>\$ 382,428</b>	<b>\$ 382,428</b>	<b>\$ 382,428</b>

## 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](http://www.salem.k12.va.us).





ASSOCIATION OF  
SCHOOL BUSINESS OFFICIALS  
INTERNATIONAL

This Meritorious Budget Award is presented to

## CITY OF SALEM SCHOOL BOARD

for excellence in the preparation and issuance of its budget  
for the Fiscal Year 2017–2018.

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



A handwritten signature in blue ink, reading 'Anthony N. Dragona'.

**Anthony N. Dragona, Ed.D., RSBA**  
President

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

**John D. Musso, CAE, RSBA**  
Executive Director





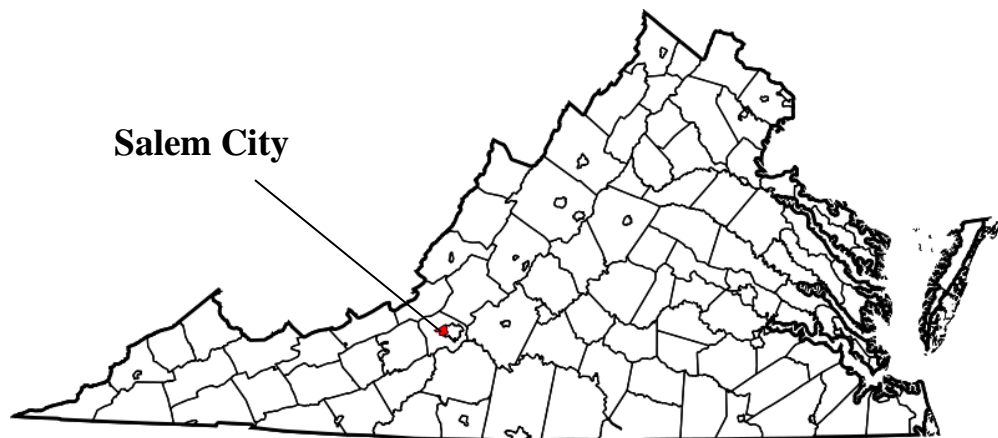
# Organizational

# Back of Tab

## Geographic Area and Location

Salem City Schools (School Division) is the 68<sup>th</sup> 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 25,500 citizens.

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



## Organizational and Management Structure

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

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

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

Salem City Schools 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 3,790 students budgeted in FY19 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**



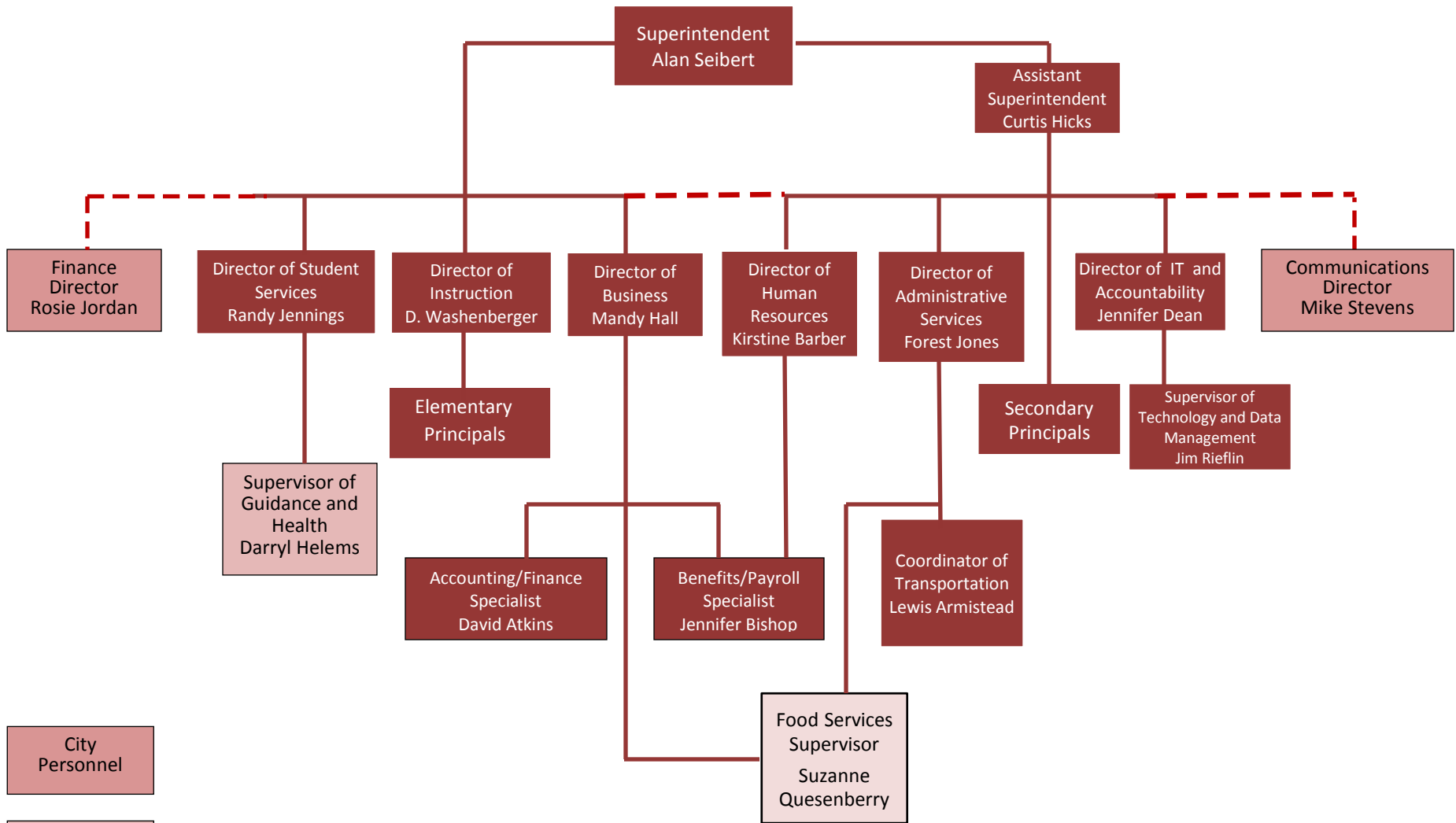
**Ms. Artice M. Ledbetter**



**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		
<b>Superintendent</b>	<b>Assistant Superintendent</b>	<b>Director of Instruction</b>
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 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. 4<sup>th</sup> Street  
Salem, Virginia 24153  
Phone: 540-375-4104  
Dr. Elizabeth Arthur (Alternative)  
Ms. Lea DeCosta (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](http://www.salem.k12.va.us)

### **South Salem Elementary School**

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

### **West Salem Elementary School**

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

### **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.

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

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 \$170,000, and \$5,500 supplemental pay and enrichment materials for curriculum development in Personalized Learning.

<b>Assessment</b> <i>"We are committed to excellence in all that we do."</i>	
<b>Desired Outcome</b> <ol style="list-style-type: none"> <li>1. All students will meet or exceed personalized growth targets.</li> <li>2. All students will meet or exceed state standards as assessed by the Virginia Standards of Learning Assessment Program.</li> <li>3. Salem students will exceed the state and national average mean scores on the SAT and ACT annually.</li> <li>4. The division will expand the development and use of authentic assessments.</li> <li>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).</li> </ol>	<b>Actions</b> <ol style="list-style-type: none"> <li>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.</li> <li>b) Staff will develop annual goals for the use of formative assessment strategies and descriptive feedback to increase student learning.</li> <li>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.</li> <li>d) The division will administer the PSAT to students in the 10<sup>th</sup> grade annually and provide professional development to teachers based on PSAT data.</li> <li>e) Staff development will be provided on the</li> </ol>

	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. \$2,000 is included in this budget for Early Reading Intervention/PALS, \$22,638 for MAP testing and \$9,495 for PSAT testing.

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

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

<b>Safety and Organizational Management</b> <i>"Students learn best in a safe and disciplined environment provided by caring and respectful adults."</i>	
<b>Desired Outcomes</b> <ol style="list-style-type: none"> <li>1. All students will report that the Salem City School Division provides a safe and disciplined learning environment.</li> <li>2. The school calendar, transportation schedules, and school schedules will reflect the division's emphasis on personalized learning.</li> <li>3. By 2020, division salaries will rank first when compared to regional school divisions in each salary range and employment category.</li> </ol>	<b>Actions</b> <ol style="list-style-type: none"> <li>a) All schools will implement and support Virginia Tiered support systems (Positive Behavior Interventions and Supports and response to Intervention).</li> <li>b) The division will review research related to school schedules and calendars and implement incremental changes to maximize efficiency.</li> <li>c) The division will fully implement the recommendations of the 2015 salary study.</li> <li>d) The division will ensure that consistent visitor/volunteer/parents/student entry and exit routines are followed at each school.</li> </ol>

Salem City Schools ranks number one in teacher salary scale benchmark comparisons in the Roanoke Valley at beginning salary, five years' experience, 10 years' experience, and 25 years' experience with a

bachelor's degree. The school division included \$777,006 in the FY19 budget to provide for an average 2.5% salary increase and the continued implementation of the final 1/3 of the teacher salary fix recommended by the salary study consultant. \$2,750 will be spent for consultants to work on school scheduling efficiencies.

<b>Career Education</b>	
<b>Desired Outcomes</b>	<b>Actions</b>
<ol style="list-style-type: none"> <li>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.</li> <li>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.</li> <li>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.</li> </ol>	<ol style="list-style-type: none"> <li>a) The division will implement a standardized Career Education curriculum.</li> <li>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.</li> <li>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.</li> </ol>

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

<b>Technology</b>	
<b>Desired Outcomes</b>	<b>Actions</b>
<ol style="list-style-type: none"> <li>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.</li> <li>2. The Salem City School Division will provide multiple formal and informal learning opportunities related to online safety and digital citizenship.</li> </ol>	<ol style="list-style-type: none"> <li>a) Staff will be trained in the use of instructional technology to promote student engagement.</li> <li>b) Resources will be allocated for the purchase and maintenance of instructional technology and infrastructure to support its use.</li> <li>c) The division will support the continued development and availability of innovative courses and programs.</li> <li>d) All students will complete a formal program to address digital citizenship and online safety in the 6<sup>th</sup> grade at ALMS.</li> </ol>

The school division included \$200,081 in this budget to cover cost of software licensing fees, \$50,495 for instructional software and \$170,000 for the Chromebook lease payment as part of the school divisions' 1:1 technology initiative.

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. The primary source of funding for this budget comes from Federal and State funds.

### **Cafeteria Fund**

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

## **Budget Overviews**

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

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

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

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

A central budget team consisting of Directors and the Assistant Superintendent 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 Director 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 annually reviews and updates the Capital Improvement Plan (CIP) which reflects the school capital needs for a period of six years. The CIP generally includes projects expected to individually cost in excess of \$10,000 each, such as roof replacement, HVAC control updates, and band instrument replacement along with building renovations and construction. The most recent CIP was approved by the School Board on October 10, 2017.



## Budget Development Process





### Budget Development Calendar

<b>August 2017</b>
CIP requests from Schools and Departments
<b>October 2017</b>
School Board adopts new CIP
<b>November 2017</b>
Administrative staff discusses budget priorities Report to School Board on budget priorities Budget calendar presented to School Board
<b>December 2017</b>
Budget Prep in New World opened to principals and directors School Board holds first public hearing to receive suggestions for budget priorities
<b>January 2018</b>
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
<b>February 2018</b>
Superintendent, Assistant Superintendent, Director of Business, Director of Human Resources and other division leadership meet with principals and central office staff to review personnel needs after student enrollment projections are finalized
<b>March 2018</b>
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
<b>April 2018</b>
Superintendent and School Board Chairman present budget to City Council at a regular City Council meeting, typically the second meeting of the month
<b>May 2018</b>
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
<b>By July 1, 2018</b>
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 30<sup>th</sup>) 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 \$20 fee for taking a laptop home.





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# Financial

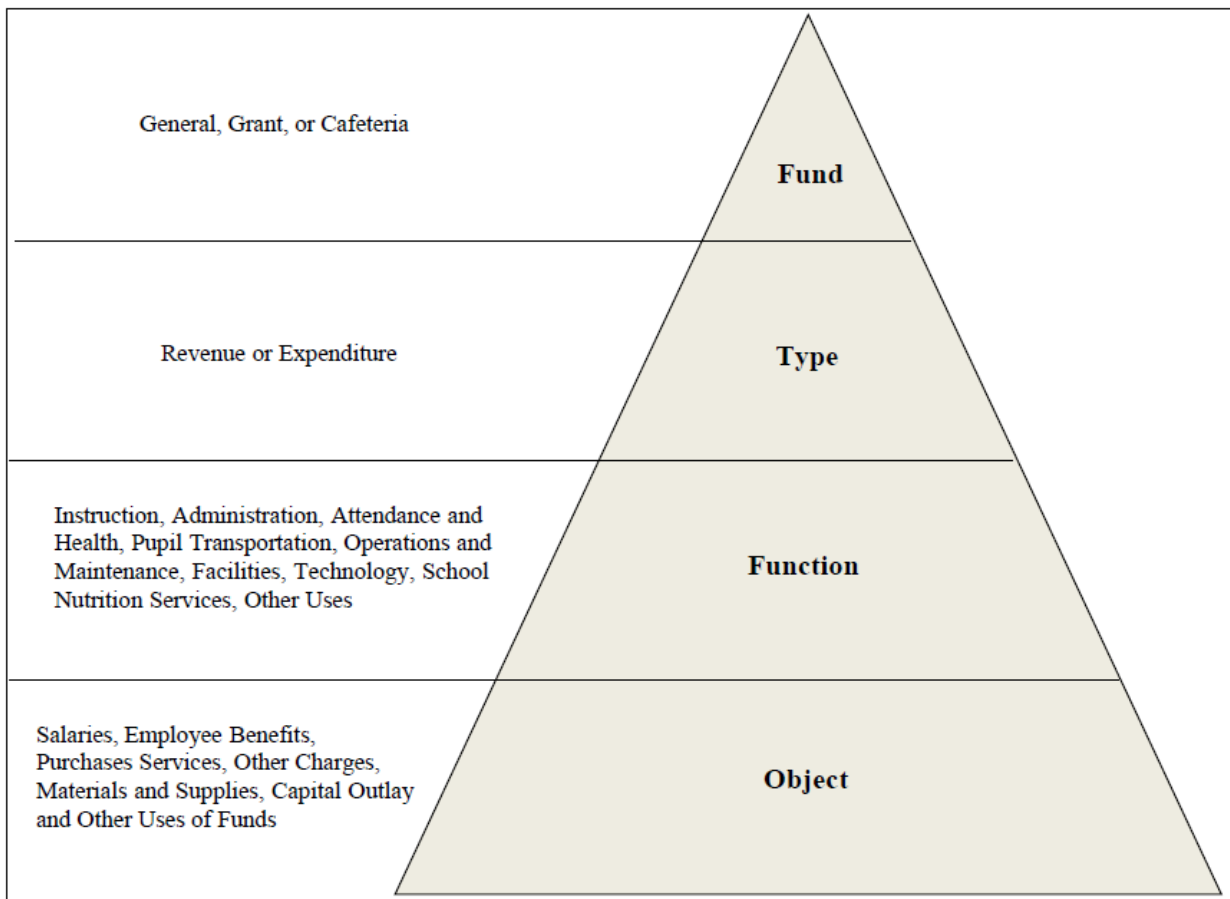


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## Description of Financial Structure

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

## The Financial Reporting Pyramid



## School Board Funds Overview

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

## **Fund Types**

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

### **General Fund**

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

### **Grant Fund**

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

### **Cafeteria Fund**

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

## **Basis of Budgeting and Accounting**

Salem City Schools uses the modified accrual basis of accounting in accordance with the U. S. generally accepted accounting principles (GAAP) applicable to governmental units. Under the modified accrual basis, revenues are recognized when they become susceptible to accrual; that is, when they become both measurable and available to finance expenditures of the current period. General Fund revenues are considered measurable and available if collected within 60 days of year-end. Grant revenues are considered measurable when the legal and contractual requirements have been met and available if collected within 90 days of year-end. All other revenue items are considered measurable and available when cash is received by the school district. Expenditures are recorded when the liability is incurred, as under accrual accounting. However, compensated absences, other postemployment benefit expenditures, as well as expenditures related to claims and judgments 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, 2017. The specific limitations, on which the actuarial valuation was based on, are outlined under the plan description.

#### **Plan Description**

The School Division participates in a single-employer defined benefit healthcare plan (Retiree Health Plan) administered and sponsored by the City. Full-time employees retiring directly from the School Division 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, 919 East Main Street, Suite 1100, Richmond, Virginia 23219.

As of June 30, 2017, the date of the latest actuarial valuation for the school division, plan participants consisted of:

Active Employees	523
Retired participants	<u>32</u>
Total participants	<u>555</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 previous year, retired school division members contributed \$311,428 of the total premiums through their required contributions of between \$508 and \$1,708, depending on the type of coverage and years of service.

Based on the June 30, 2017 actuarial valuation, the School Division contributed \$211,531 to the Retiree Health Plan. Included in this amount is a current year contribution of \$85,673, which consisted of \$8,387 to fully fund the annual required contribution (ARC) and \$77,286 to increase the net OPEB asset. It is the School Division's intent to fully fund the 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, 2017.

Annual required contribution	\$ 136,700
Interest on net OPEB obligations	(15,243)
Adjustment to annual required contribution	<u>12,788</u>
Annual OPEB cost	134,245
Contributions made	<u>(211,531)</u>
Increase (decrease) in net OPEB obligation	(77,286)
Net OPEB obligation (asset), beginning	(217,763)
Net OPEB obligation (asset), ending	<u>\$ (295,049)</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 asset.

Fiscal Year Ending	Annual Required Contribution	Percentage of Annual OPEB Cost Contributed	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Asset
June 30, 2017	\$ 136,700	154.7%	\$ 134,245	157.6%	\$ (295,049)
June 30, 2016	179,203	116.0%	177,095	117.4%	(217,763)
June 30, 2015	174,964	168.6%	174,218	169.4%	(186,976)

#### **Funded Status and Funding Progress**

As of June 30, 2017, the School Division's most recent actuarial valuation date, the plan was 45.4% funded. The Actuarial Accrued Liability (AAL) for benefits was \$2,159,732, and the actuarial value of assets was \$979,804, resulting in an unfunded accrued actuarial liability (UAAL) for benefits of \$1,179,928. The covered payroll (annual payroll of active employees covered by the plan) was \$23,076,891 and the ratio of the UAAL to the covered payroll was 5.1%.

#### **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: 7.40% for 2017, 5.9% for 2018,
	5.40% for 2019 graded to 4.00% over 80 years
	Post-65: Not applicable

## SIGNIFICANT TRENDS AND ASSUMPTIONS

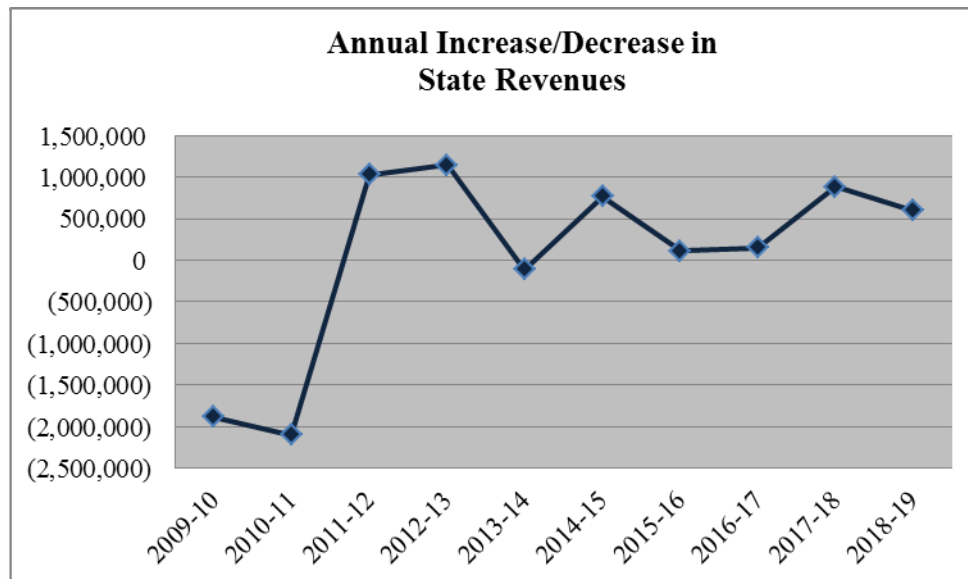
### Revenues

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 \$594,204 in FY19 primarily due to an increase in basic aid, an increase in the supplemental lottery per pupil allocation, an increase in ESL funding and an increase in the early reading intervention funding.

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 FY19 is projected to be \$589,494 more than FY09.



#### Federal Revenues

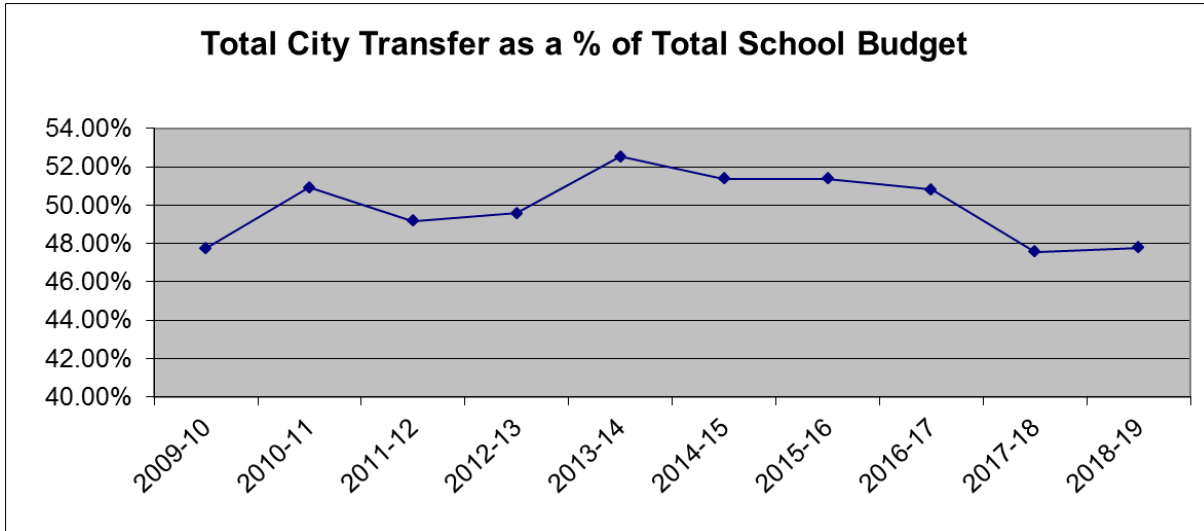
Federal revenue sources in the General Fund include Medicaid. The Grant Fund includes federal grants for disadvantaged children and children requiring special education services, and Carl Perkins career and technical funding.

#### 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



FY19, the local revenue for operations is being increased by \$742,385. Local funding for debt service is no longer shown due to a recommendation from the auditors. City revenues as a percentage of the General Fund have remained fairly steady from a high of 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.



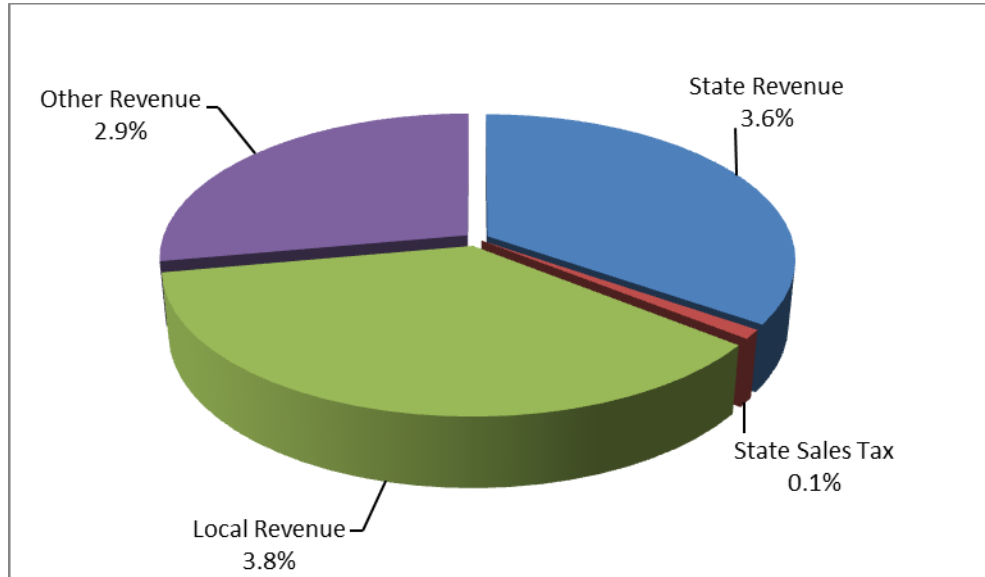
### Other Revenues

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 \$44,058 reflecting changes in the non-resident tuition, miscellaneous income and Roanoke Valley Regional Board reimbursements.

Revenue	FY18 Adopted Budget	FY19 Adopted Budget	Increase (Decrease)	Increase (Decrease) %	Reason
State Revenue	\$ 16,389,795	\$ 16,979,990	\$ 590,195	3.6%	(1)
State Sales Tax	3,718,388	3,722,397	4,009	0.1%	(2)
Subtotal - All State Revenue	20,108,183	20,702,387	594,204	3.0%	
Local Revenue	19,633,236	20,375,621	742,385	3.8%	(3)
Other Revenue	1,521,885	1,565,943	44,058	2.9%	(4)
<b>Total General Fund Revenue Budget</b>	<b>\$ 41,263,304</b>	<b>\$ 42,643,951</b>	<b>\$ 1,380,647</b>	<b>3.3%</b>	

- (1) State revenue in FY19 changes due to addition of Supplemental Lottery Per Pupil and additional funds for increased student enrollment.
- (2) Sales tax is budgeted using local estimate.
- (3) Increase in the local appropriation of \$742,385.
- (4) Various small revenue changes including a \$20,000 increase in non-resident tuition revenue due to rate increase.

### % Change in Revenues by Source



### Expenditures

The FY19 General Fund expenditure budget reflects an overall increase of 3.3% over the prior year. Significant increases in expenditure budgets include the following:

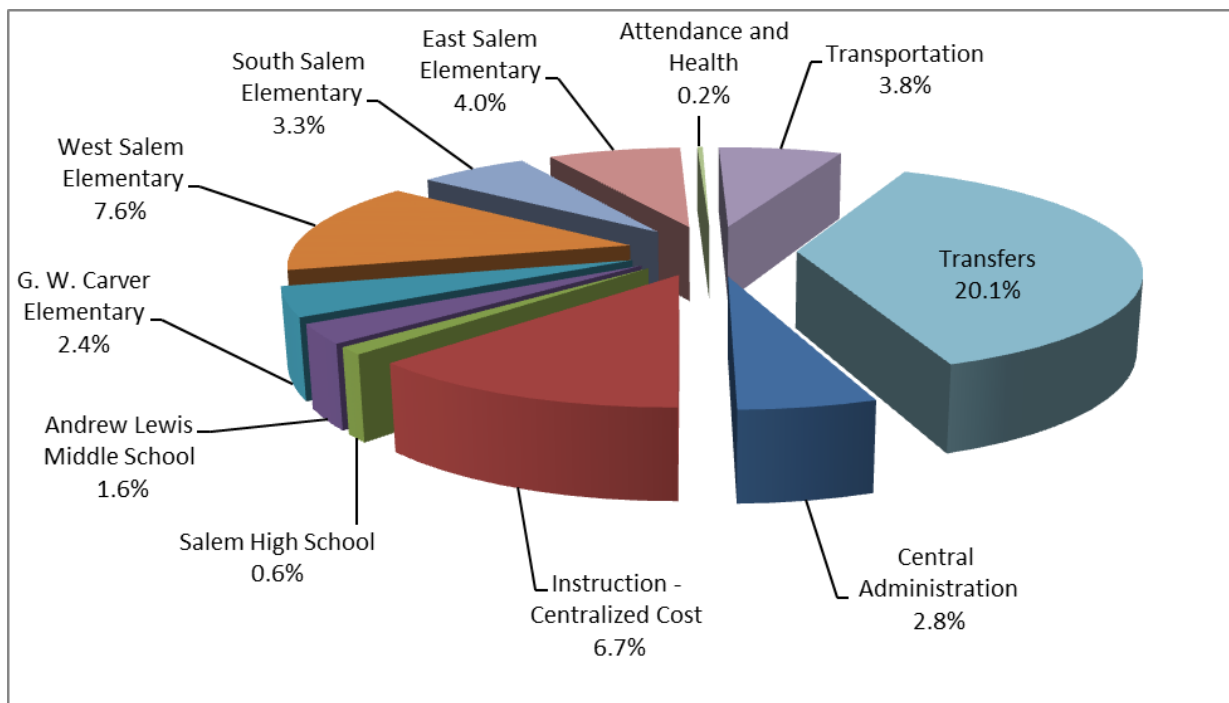
- An average 2.5% salary increase and market adjustments based on Evergreen Solutions compensation study is included in the budget as presented at a cost of \$777,006 and the addition of 3.3 teaching positions (FTE's) due to increased enrollment.
- VRS rate decrease of 0.64% amounting to a savings of \$145,282.
- Funding for one grade-level of Chromebooks is included for lease payment number four.
- Continued funding for the Distinguished Scholar Program (\$22,000) and the International Baccalaureate program (\$81,575).
- A 5% increase amounting to \$215,538 is factored in for health insurance.
- Continued support of National Board Certification for teachers.
- Continuation of the Retirement: Extended Work Incentive Program (REWIP).

## Departmental Expenditures

Expenditures	FY18 Adopted Budget	FY19 Adopted Budget	Increase (Decrease)	Increase (Decrease) %	Reason
Central Administration	\$ 1,791,130	\$ 1,841,934	\$ 50,804	2.8%	(6)
Instruction - Centralized Cost	4,891,352	5,220,902	329,550	6.7%	(7)
Salem High School	10,395,893	10,460,003	64,110	0.6%	(8)
Andrew Lewis Middle School	6,961,131	7,070,648	109,517	1.6%	(8)
G. W. Carver Elementary	3,572,023	3,658,326	86,303	2.4%	(8)
West Salem Elementary	3,114,426	3,351,124	236,698	7.6%	(8)
South Salem Elementary	3,124,040	3,227,126	103,086	3.3%	(8)
East Salem Elementary	3,673,848	3,822,476	148,628	4.0%	(8)
Attendance and Health	1,097,384	1,099,194	1,810	0.2%	(8)
Transportation	1,716,538	1,781,108	64,570	3.8%	(8)
Transfers	925,539	1,111,110	185,571	20.1%	(9)
<b>Total General Fund Expenditure Budget</b>	<b>\$ 41,263,304</b>	<b>\$ 42,643,951</b>	<b>\$ 1,380,647</b>	<b>3.3%</b>	

- (6) Net increases due to retirements in current year, the funding of a salary study, an expected large increase in workers' compensation insurance and increase in software costs.
- (7) Reflects staffing changes and retirements from prior year, increases in instructional software programs, increases in Regional program, and increases for textbook purchases.
- (8) Reflects changes in salaries due to changes in personnel.
- (9) Temporary accounts for salary increase \$725,572 and health insurance increase of \$215,538 to be spread later.

## % 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 five years as follows:

Category	FY15 Actuals	FY16 Actuals	FY17 Actuals	FY18 Budget	FY19 Budget
Instruction	\$ 30,318,468	\$ 29,978,191	\$ 30,477,899	\$ 31,320,231	\$ 32,288,530
Administration, Attendance & Health	2,435,097	2,379,401	2,433,137	2,649,769	2,696,528
Pupil Transportation	1,269,077	1,269,036	1,317,611	1,716,538	1,781,108
Operation & Maintenance	3,198,157	3,230,213	3,330,749	3,406,764	3,430,155
Technology	1,033,382	1,070,284	1,205,479	1,244,463	1,336,520
Facilities	-	-	-	-	-
Debt Service and Fund Transfers	926,492	745,200	2,418,696	925,539	1,111,110
<b>Total Expenditures</b>	<b>\$ 39,180,673</b>	<b>\$ 38,672,325</b>	<b>\$ 41,183,571</b>	<b>\$ 41,263,304</b>	<b>\$ 42,643,951</b>

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.

	FY17 Budget	FY18 Budget	FY19 Budget
Salary	\$ 23,994,946	\$ 24,415,589	\$ 25,277,069
Benefits	9,100,132	9,614,869	9,749,414
<b>Total Personnel</b>	<b>33,095,078</b>	<b>34,030,458</b>	<b>35,026,483</b>
<b>Total Budget</b>	<b>\$ 42,101,990</b>	<b>\$ 41,263,304</b>	<b>\$ 42,643,951</b>

Salary and benefits as a percentage of budget	79%	82%	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 division budget 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 30<sup>th</sup>) are returned to City Council and placed in a general reserve account for non-recurring expenditures of the school division as determined by the School Board with consent of City Council. Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposed.

### Nonspendable Fund Balance

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

### Restricted Fund Balance

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

### Committed Fund Balance

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

### Assigned Fund Balance

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

### Unassigned Fund Balance

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

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

Fund Balances	FY11	FY12	FY13	FY14	FY15	FY16	FY17
<u>Operating Fund</u>							
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	4,493,379
Total Operating Fund	\$ 3,794,607	\$ 1,361,283	\$ 2,479,205	\$ 2,016,870	\$ 2,839,998	\$ 4,610,189	\$ 4,493,379 *

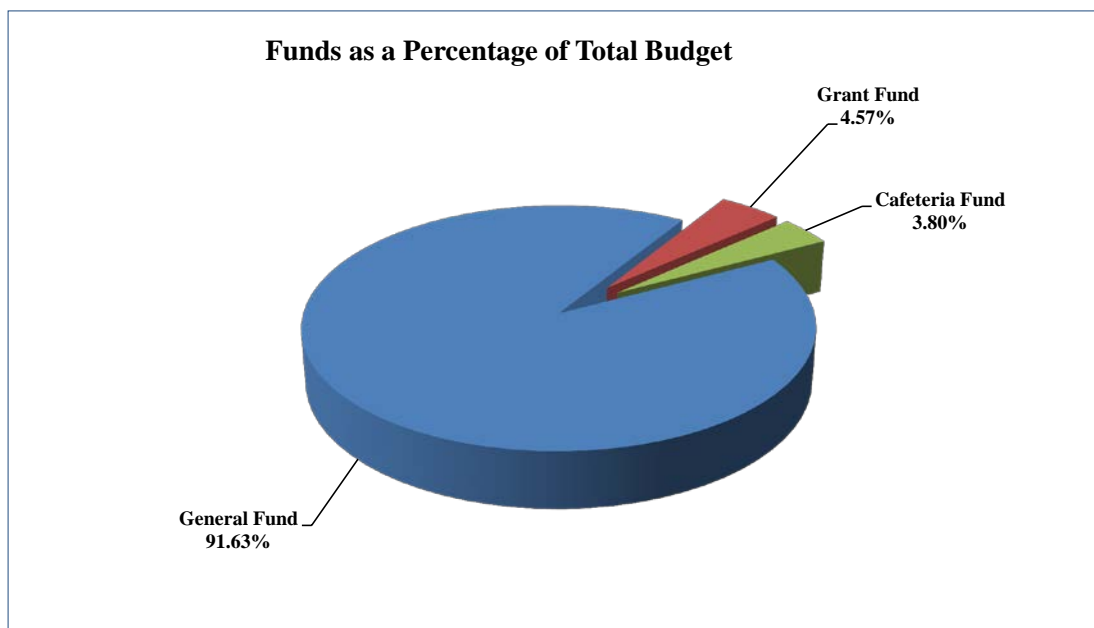
\*Operating fund balance includes the General Fund and the Grant Fund.

<u>Cafeteria Fund</u>	FY11	FY12	FY13	FY14	FY15	FY16	FY17
Nonspendable	\$ 66,139	\$ 51,525	\$ 56,826	\$ 55,511	\$ 34,125	\$ 33,187	\$ 33,103
Committed	-	23,302	-	-	-	-	-
Assigned	308,386	357,906	410,328	451,968	324,603	305,919	349,325
Total Cafeteria Fund	\$ 374,525	\$ 432,733	\$ 467,154	\$ 507,479	\$ 358,728	\$ 339,106	\$ 382,428

Source: Actual's from NewWorld financial system.

Salem City Schools  
Budget Summary - All Funds  
FY 2018-19

Fund	Budget 2016-17	Budget 2017-18	Budget 2018-19	Increase (Decrease)	Percent Change
General Fund	\$ 42,101,990	\$ 41,263,304	\$ 42,643,951	\$ 1,380,647	3.3%
Grant Fund	2,089,190	1,980,223	2,127,246	147,023	7.4%
Cafeteria Fund	1,595,262	1,700,290	1,770,138	69,848	4.1%
Total Funds	\$ 45,786,442	\$ 44,943,817	\$ 46,541,335	\$ 1,597,518	3.6%



Explanation of budgets increases/decreases from the prior year:

General Fund - The transfer from the city shows an increase of \$742,385 in FY19. State Basic Aid and At Risk funding was increased, while Sales Tax collections are expected to only slightly increase. Salem City Schools received a Supplemental Lottery Per Pupil allocation from the state of \$690,322. 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 increase of \$1,380,647.

Grant Fund - The grant fund shows an increase in funding of \$147,023 primarily due to an increase in Title I-A funding and an increase in Virginia Preschool Initiative funding. The division will not receive the High School Innovation grant for FY19 which amounted to \$22,072.

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 \$69,848 due to an expected increase in student enrollment.

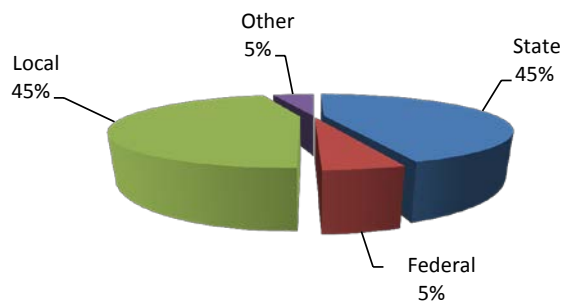


Salem City Schools  
Summary of All Funds by Source and Object  
FY 2018-19

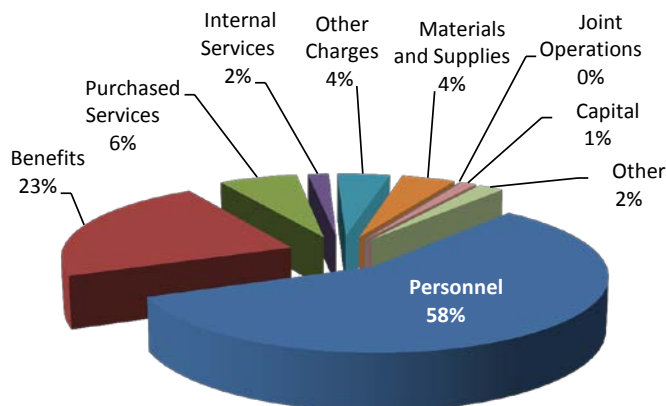
	General Fund	Grant Fund	Cafeteria Fund	Grand Total
<b>Revenues:</b>				
State	\$ 20,702,387	\$ 358,700	\$ 26,168	\$ 21,087,255
Federal	-	1,768,546	899,048	2,667,594
Local	20,375,621	-	-	20,375,621
Other	1,565,943	-	844,922	2,410,865
Total revenues	\$ 42,643,951	\$ 2,127,246	\$ 1,770,138	\$ 46,541,335

<b>Expenditures:</b>				
Personnel	\$ 25,277,069	1,227,521	568,487	27,073,077
Benefits	9,749,414	401,196	268,324	10,418,934
Purchased Services	2,594,116	185,915	289,325	3,069,356
Internal Services	758,237	-	-	758,237
Other Charges	1,371,518	68,185	-	1,439,703
Materials and Supplies	1,245,587	244,429	644,002	2,134,018
Joint Operations	-	-	-	-
Capital	536,900	-	-	536,900
Other	1,111,110	-	-	1,111,110
Total expenditures	\$ 42,643,951	\$ 2,127,246	\$ 1,770,138	\$ 46,541,335

**Total Revenue by Source**



**Total Expenditures by Object**



# Salem City Schools

## Summary of All Funds Revenues by Source and Expenditures by Object

FY 2018-19

	FY15 Actual	FY16 Actual	FY17 Actuals	FY18 Budget	FY19 Budget	Increase (Decrease)	FY20 Forecast	FY21 Forecast	FY22 Forecast
Revenues:									
State	\$ 19,389,738	\$ 19,348,149	\$ 19,939,066	\$ 20,442,131	\$ 21,087,255	\$ 645,124	\$ 21,501,303	\$ 21,923,631	\$ 22,354,407
Federal	2,556,756	2,430,449	2,603,547	2,453,515	2,667,594	214,079	2,676,584	2,685,664	2,694,835
Local	19,151,270	19,739,512	19,760,242	19,633,236	20,375,621	742,385	20,375,621	20,375,621	20,375,621
Other	2,587,930	2,605,863	2,689,248	2,414,935	2,410,865	(4,070)	2,404,485	2,442,839	2,481,882
Transfers In	-	-	-	-	-	-	-	-	-
Total revenues	43,685,694	44,123,973	44,992,103	44,943,817	46,541,335	1,597,518	46,957,993	47,427,755	47,906,745
Expenditures:									
Personnel	25,312,037	25,180,519	25,709,037	25,936,664	27,073,077	1,136,413	27,441,544	27,709,241	27,982,298
Benefits	9,487,043	9,090,992	9,333,245	10,182,896	10,418,934	236,038	10,482,052	10,684,119	10,890,051
Purchased Services	2,475,604	2,631,769	2,594,318	2,807,347	3,069,356	262,009	3,069,966	3,069,966	3,069,966
Internal Services	648,923	708,415	758,913	738,943	758,237	19,294	758,237	758,237	758,237
Other Charges	1,752,687	1,690,977	1,690,711	1,879,102	1,439,703	(439,399)	1,439,703	1,439,703	1,439,703
Materials & Supplies	2,169,145	2,083,795	2,186,731	1,936,326	2,134,018	197,692	2,134,018	2,134,018	2,134,018
Joint Operations	-	-	-	-	-	-	-	-	-
Capital	239,385	395,330	373,939	537,000	536,900	(100)	536,900	536,900	536,900
Total expenditures	42,084,824	41,781,797	42,646,895	44,018,278	45,430,225	1,411,947	45,862,421	46,332,183	46,811,173
Revenues over expenditures	1,600,870	2,342,176	2,345,208	925,539	1,111,110	185,571	1,095,572	1,095,572	1,095,572
Other financing uses:									
Operating transfers:									
Transfers to other funds	(926,492)	(591,607)	(2,418,696)	(925,539)	(1,111,110)	(185,571)	(1,095,572)	(1,095,572)	(1,095,572)
Total other financing uses	(926,492)	(591,607)	(2,418,696)	(925,539)	(1,111,110)	(185,571)	(1,095,572)	(1,095,572)	(1,095,572)
Revenues and other financing sources over expenditures	674,378	1,750,569	(73,488)	-	-	-	-	-	-
Fund balance at beginning of year	2,524,348	3,198,726	4,949,295	4,875,807	4,875,807	-	4,875,807	4,875,807	4,875,807
Fund balance at end of year	\$ 3,198,726	\$ 4,949,295	\$ 4,875,807	\$ 4,875,807	\$ 4,875,807	\$ -	\$ 4,875,807	\$ 4,875,807	\$ 4,875,807

# Salem City Schools

## General Fund Summary by Revenue Source and Expenditures by Object

FY 2018-19

	FY15 Actual	FY16 Actual	FY17 Actual	FY18 Budget	FY19 Budget	Increase (Decrease)	FY20 Forecast	FY21 Forecast	FY22 Forecast
Revenues:									
State	\$ 19,132,454	\$ 18,920,214	\$ 19,476,100	\$ 20,108,183	\$ 20,702,387	\$ 594,204	\$ 21,116,435	\$ 21,538,763	\$ 21,969,539
Local	19,151,270	19,739,512	19,760,242	19,633,236	20,375,621	742,385	20,375,621	20,375,621	20,375,621
Other	1,684,888	1,783,126	1,830,082	1,521,885	1,565,943	44,058	1,551,207	1,581,121	1,611,640
Transfers In	-	-	-	-	-	-	-	-	-
Total revenues	39,968,612	40,442,852	41,066,424	41,263,304	42,643,951	1,380,647	43,043,263	43,495,505	43,956,800
Expenditures:									
Personnel	23,840,614	23,811,960	24,197,736	24,415,589	25,277,069	861,480	25,634,166	25,890,266	26,151,494
Benefits	8,929,408	8,598,649	8,814,681	9,614,869	9,749,414	134,545	9,807,166	10,003,310	10,203,376
Purchased Services	2,213,825	2,191,596	2,200,713	2,440,143	2,594,116	153,973	2,594,116	2,594,116	2,594,116
Internal Services	648,923	708,415	758,913	738,943	758,237	19,294	758,237	758,237	758,237
Other Charges	1,288,802	1,219,264	1,229,169	1,372,831	1,371,518	(1,313)	1,371,518	1,371,518	1,371,518
Materials & Supplies	1,093,224	1,155,504	1,189,723	1,218,390	1,245,587	27,197	1,245,587	1,245,587	1,245,587
Joint Operations	-	-	-	-	-	-	-	-	-
Capital	239,385	395,330	373,939	537,000	536,900	(100)	536,900	536,900	536,900
Total expenditures	38,254,181	38,080,718	38,764,874	40,337,765	41,532,841	1,195,076	41,947,691	42,399,933	42,861,228
Revenues over expenditures	1,714,431	2,362,134	2,301,550	925,539	1,111,110	185,571	1,095,572	1,095,572	1,095,572
Other financing uses:									
Operating transfers:									
Transfers to other funds	(926,492)	(591,607)	(2,418,696)	(925,539)	(1,111,110)	(185,571)	(1,095,572)	(1,095,572)	(1,095,572)
Total other financing uses	(926,492)	(591,607)	(2,418,696)	(925,539)	(1,111,110)	(185,571)	(1,095,572)	(1,095,572)	(1,095,572)
Revenues and other financing sources over expenditures	787,939	1,770,527	(117,147)	-	-	-	-	-	-
Fund balance at beginning of year	1,973,585	2,761,524	4,532,051	4,414,904	4,414,904	-	4,414,904	4,414,904	4,414,904
Fund balance at end of year	\$ 2,761,524	\$ 4,532,051	\$ 4,414,904	\$ 4,414,904	\$ 4,414,904	\$ -	\$ 4,414,904	\$ 4,414,904	\$ 4,414,904

### Forecasted budgets are based on the following assumptions:

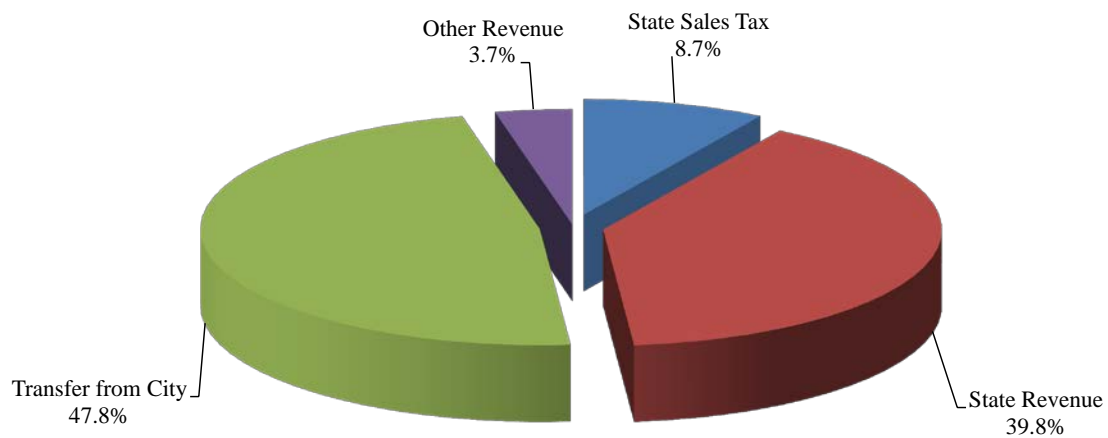
- State revenue based on slightly improving economic conditions at the state level. Assuming 2% growth in FY20 to FY22 (Historically, Virginia has experienced slower declines and corresponding slower recovery than national trends).
- City revenue based on level funding in FY20 to FY22.
- Expenditure estimates based on 2% salary increases in FY20-FY22; 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 2018-19

	Budget 2017-18	Budget 2018-19	Increase (Decrease)	Percent of Total	Revenue Per Pupil
State Sales Tax	\$ 3,718,388	\$ 3,722,397	\$ 4,009	8.7%	\$ 982
State Revenue	16,389,795	16,979,990	590,195	39.8%	4,480
Transfer from City	19,633,236	20,375,621	742,385	47.8%	5,376
Other Revenue	1,521,885	1,565,943	44,058	3.7%	413
Total Revenues	\$ 41,263,304	\$ 42,643,951	\$ 1,380,647	100.0%	\$ 11,252

Estimated Average Daily Membership

**3,790**



Salem City Schools  
General Fund Revenues by Source  
FY 2018-19

	Actual 2014-15	Actual 2015-16	Actual 2016-17	Budget 2017-18	Budget 2018-19	Increase (Decrease)	Forecast 2019-20	Forecast 2020-21	Forecast 2021-22
<b>State SOQ Revenues</b>									
Sales Tax 1 Cent	\$ 3,266,050	\$ 3,376,666	\$ 3,396,383	\$ 3,253,590	\$ 3,257,097	\$ 3,507	\$ 3,342,729	\$ 3,434,515	\$ 3,538,333
Sales Tax 1/8 Cent	339,297	350,172	356,631	464,798	465,300	502	474,606	484,098	493,780
Basic Aid	10,311,636	10,030,245	10,322,810	10,170,062	10,858,301	688,239	11,075,467	11,296,976	11,522,916
Vocational Education	159,438	156,984	156,856	155,410	154,831	(579)	157,928	161,086	164,308
Gifted Education	111,845	110,123	114,077	113,026	116,719	3,693	119,053	121,434	123,863
Special Education	1,180,317	1,162,154	1,197,810	1,186,771	1,095,727	(91,044)	1,117,642	1,139,994	1,162,794
Textbooks (SOQ)	-	14,245	48,790	258,499	239,845	(18,654)	244,642	249,535	254,525
Prevention, Intervention, Remediation	211,791	208,532	232,908	230,761	233,437	2,676	238,106	242,868	247,725
Remedial Summer School - SOQ	12,235	56,643	73,811	87,059	70,288	(16,771)	71,694	70,933	70,933
English as a Second Language	56,162	61,846	67,183	70,968	96,405	25,437	98,333	109,090	109,090
VRS Teacher Retirement Reimbursement	1,258,846	1,204,328	1,304,758	1,438,724	1,405,389	(33,335)	1,433,497	1,462,167	1,491,410
FICA Reimbursement	618,714	609,193	634,554	626,351	638,380	12,029	651,148	664,171	677,454
VRS Group Life Insurance Reimbursement	38,075	37,489	42,779	42,385	42,876	491	43,734	44,608	45,500
Total SOQ Revenues	17,564,406	17,378,620	17,949,350	18,098,404	18,674,595	576,191	19,068,577	19,481,475	19,902,632
<b>Incentive</b>									
VPSA Technology Grant	206,000	206,000	206,000	206,000	206,000	-	206,000	206,000	206,000
At Risk	-	-	-	-	119,725	119,725	119,725	119,725	119,725
Compensation Supplement	-	166,761	-	99,450	-	(99,450)	-	-	-
Total Incentive Revenue	206,000	372,761	206,000	305,450	325,725	20,275	325,725	325,725	325,725
<b>Categorical Revenues</b>									
Homebound	18,601	16,201	5,902	6,020	11,228	5,208	11,284	11,284	11,284
Special Education - Jails	426	-	3,158	-	-	-	-	-	-
Total Categorical Revenue	19,027	16,201	9,060	6,020	11,228	5,208	11,284	11,284	11,284
<b>VA Lottery</b>									
Remedial Summer School	83,083	-	-	-	-	-	-	-	-
Regular Foster Care	15,514	31,830	16,284	88,393	88,393	-	90,161	91,964	93,803
Textbooks	228,972	211,203	212,114	-	-	-	-	-	-
Early Reading Intervention	41,982	41,982	57,562	57,562	77,730	20,168	79,285	80,870	82,488
Spec. Ed. - Regional Program	495,057	441,733	457,638	520,743	538,282	17,539	549,048	549,048	549,048
Career & Technical Ed. - Equipment	9,153	8,161	14,875	14,875	8,376	(6,499)	8,544	8,714	8,889
Career & Technical Ed. - Occ. Prep.	1,242	1,809	-	-	-	-	0	-	-
Spec. Ed. - Foster Care	68,251	18,010	57,522	-	-	-	0	-	-
At Risk	143,342	141,099	122,465	121,611	27,317	(94,294)	27,863	28,421	28,989
K - 3 Primary Class Size Reduction	214,664	216,115	202,740	206,321	213,919	7,598	218,197	222,561	227,013
Mentor Teacher Program	1,130	1,260	842	842	414	(428)	422	431	439
Supplemental Lottery Per Pupil Allocation	-	-	124,915	645,471	690,322	44,851	690,322	690,322	690,322
Industry Certification Costs	7,841	6,640	6,515	9,226	9,226	-	9,411	9,599	9,791
Project Graduation - Senior Year	-	-	6,599	-	2,772	2,772	2,827	2,884	2,942
SOL Algebra Readiness Grant	32,790	32,790	31,619	33,265	34,088	823	34,770	35,465	36,174

Salem City Schools  
General Fund Revenues by Source  
FY 2018-19

	Actual 2014-15	Actual 2015-16	Actual 2016-17	Budget 2017-18	Budget 2018-19	Increase (Decrease)	Forecast 2019-20	Forecast 2020-21	Forecast 2021-22
Total Virginia Lottery	1,343,021	1,152,632	1,311,690	1,698,309	1,690,839	(7,470)	1,710,849	1,720,279	1,729,897
Total State Revenue	\$ 19,132,454	\$ 18,920,214	\$ 19,476,100	\$ 20,108,183	\$ 20,702,387	\$ 594,204	\$ 21,116,435	\$ 21,538,763	\$ 21,969,539
<b>Other Revenue</b>									
E-Rate	\$ 39,792	\$ 27,165	\$ 26,771	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sale of Property/Equipment	4,204	2,716	12,505	-	-	-	-	-	-
National Board Certification	72,500	65,000	65,000	-	-	-	-	-	-
DMAS State Healthcare - Medicaid	17,804	110,492	72,357	10,000	10,000	-	10,000	10,000	10,000
Tuition - Non Resident Day Student	139,200	140,870	139,470	115,000	135,000	20,000	135,000	135,000	135,000
Tuition - Adult Education	1,440	1,920	1,600	1,500	1,500	-	1,500	1,500	1,530
Tuition - Summer School	35,173	37,125	33,130	25,000	25,000	-	25,000	25,000	25,000
VWCC - Dual Enrollment	505,571	408,390	433,090	415,000	415,000	-	415,000	420,000	420,000
Contributions	-	-	-	-	-	-	-	-	-
Drivers Education Fees	30,140	32,695	24,978	30,000	30,000	-	30,000	30,000	30,000
Textbook Reimbursement	-	463	423	-	-	-	-	-	-
Technology Use Fees	-	29,299	36,255	27,982	28,682	700	28,682	28,682	28,682
Facilities Rental	2,000	21,798	18,105	8,000	10,000	2,000	10,000	10,000	10,000
Broadband Lease	20,106	20,708	21,333	20,364	22,260	1,896	22,260	22,260	22,260
Miscellaneous Income	25,375	41,047	38,893	15,000	20,000	5,000	20,000	20,000	20,000
Roanoke Valley Regional Board	708,033	769,559	799,186	770,777	785,239	14,462	770,503	795,417	825,906
Alternative Education	72,129	73,279	76,851	78,262	78,262	-	78,262	78,262	78,262
SAT Prep Class Fee	-	-	850	-	-	-	-	-	-
Virginia Workplace Readiness	-	-	1,336	-	-	-	-	-	-
Insurance Adjustment/Refunds/Rebates	11,421	600	27,949	5,000	5,000	-	5,000	5,000	5,000
Total Other	1,684,888	1,783,126	1,830,082	1,521,885	1,565,943	44,058	1,551,207	1,581,121	1,611,640
<b>Local Revenue</b>									
Transfer from General Fund	18,805,881	19,270,796	19,270,796	19,633,236	20,375,621	742,385	20,375,621	20,375,621	20,375,621
Transfer for Debt Service	-	-	-	-	-	-	-	-	-
Transfer from General Fund - Meals Tax	345,389	468,716	489,446	-	-	-	-	-	-
Total City Funds	19,151,270	19,739,512	19,760,242	19,633,236	20,375,621	742,385	20,375,621	20,375,621	20,375,621
<b>Total General Fund Revenue</b>	<b>\$ 39,968,612</b>	<b>\$ 40,442,852</b>	<b>\$ 41,066,424</b>	<b>\$ 41,263,304</b>	<b>\$ 42,643,951</b>	<b>\$ 1,380,647</b>	<b>\$ 43,043,263</b>	<b>\$ 43,495,505</b>	<b>\$ 43,956,800</b>

# General Fund Revenue Budget

Budget Year 2019

G/L Account - Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2019 City Council/Board Approval	Difference Vs 2018 Adopted Budget
Fund <b>30 - School General Fund</b>						
REVENUE						
Locations <b>110 - Central Instruction</b>						
Function <b>00 - Revenue</b>						
Sub-Function <b>00 - Revenues</b>						
Level <b>9 - District Wide</b>						
Program <b>000 - General Revenue</b>						
30-110-00-00-9-000-61000 - Sales Tax 1 Cent	3,266,049.40	3,376,666.04	3,396,383.58	3,253,590.00	3,257,097.00	3,507.00
30-110-00-00-9-000-61003 - Sales Tax 1/8 Cent	339,296.86	350,171.98	356,630.68	464,798.00	465,300.00	502.00
30-110-00-00-9-000-61006 - Basic Aid	10,311,636.00	10,030,245.00	10,322,810.00	10,170,062.00	10,858,301.00	688,239.00
30-110-00-00-9-000-61009 - Vocational Education	159,438.00	156,984.00	156,856.00	155,410.00	154,831.00	(579.00)
30-110-00-00-9-000-61012 - Gifted Education	111,845.00	110,123.00	114,077.00	113,026.00	116,719.00	3,693.00
30-110-00-00-9-000-61015 - Special Education	1,180,317.00	1,162,154.00	1,197,810.00	1,186,771.00	1,095,727.00	(91,044.00)
30-110-00-00-9-000-61018 - Textbooks (SOQ)	.00	14,245.00	48,790.30	258,499.00	239,845.00	(18,654.00)
30-110-00-00-9-000-61021 - Prevention, Intervention, Remediation	211,791.00	208,532.00	232,908.00	230,761.00	233,437.00	2,676.00
30-110-00-00-9-000-61024 - English as 2nd Language	56,162.00	61,846.00	.00	70,968.00	96,405.00	25,437.00
30-110-00-00-9-000-61027 - Remedial Summer School-SOQ	12,235.00	56,643.00	73,811.00	87,059.00	70,288.00	(16,771.00)
30-110-00-00-9-000-61050 - VRS Teacher Retirement Reimb - Instructional	1,258,846.00	1,204,328.00	1,304,758.00	1,438,724.00	1,405,389.00	(33,335.00)
30-110-00-00-9-000-61053 - FICA Reimb - Instructional	618,714.00	609,193.00	634,554.00	626,351.00	638,380.00	12,029.00
30-110-00-00-9-000-61056 - VRS Group Life Insurance Reimb - Instructional	38,075.00	37,489.00	42,779.00	42,385.00	42,876.00	491.00
30-110-00-00-9-000-61101 - At Risk (Incentive Funded)	.00	.00	.00	.00	119,725.00	119,725.00
30-110-00-00-9-000-61104 - Virginia Workplace Readiness Skills Assessment	.00	.00	1,336.00	.00	.00	.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	166,761.00	.00	99,450.00	.00	(99,450.00)
30-110-00-00-9-000-61124 - Homebound	18,600.54	16,200.70	5,901.56	6,020.00	11,228.00	5,208.00
30-110-00-00-9-000-61130 - Special Education - Jails	426.31	.00	3,158.46	.00	.00	.00
30-110-00-00-9-000-61303 - Remedial Summer School-Lottery	83,083.00	.00	.00	.00	.00	.00
30-110-00-00-9-000-61306 - Regular Foster Care	15,514.00	31,830.00	16,284.00	88,393.00	88,393.00	.00
30-110-00-00-9-000-61309 - Textbooks (Lottery Funded)	228,972.00	211,203.00	212,113.70	.00	.00	.00
30-110-00-00-9-000-61315 - Early Reading Intervention	41,982.00	41,982.00	57,562.00	57,562.00	77,730.00	20,168.00
30-110-00-00-9-000-61318 - Spec Ed - Regional Prog Tuition Reimb	495,056.55	441,733.15	457,637.57	520,743.00	538,282.00	17,539.00
30-110-00-00-9-000-61321 - Career & Technical Ed - Equipment	9,152.75	8,161.77	14,874.83	14,875.00	8,376.00	(6,499.00)



# General Fund Revenue Budget

Budget Year 2019

G/L Account - Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2019 City Council/Board Approval	Difference Vs 2018 Adopted Budget
Fund <b>30 - School General Fund</b>						
REVENUE						
Locations <b>110 - Central Instruction</b>						
Function <b>00 - Revenue</b>						
Sub-Function <b>00 - Revenues</b>						
Level <b>9 - District Wide</b>						
Program <b>000 - General Revenue</b>						
30-110-00-00-9-000-61324 - Career & Technical Ed - Occ Prep	1,242.00	1,809.00	.00	.00	.00	.00
30-110-00-00-9-000-61327 - Spec Ed - Foster Care	68,251.00	18,010.00	57,522.35	.00	.00	.00
30-110-00-00-9-000-61330 - At Risk (Lottery Funded)	143,342.00	141,099.00	122,465.00	121,611.00	27,317.00	(94,294.00)
30-110-00-00-9-000-61336 - K-3 Primary Class Size Reduction	214,664.00	216,115.00	202,740.00	206,321.00	213,919.00	7,598.00
30-110-00-00-9-000-61342 - Mentor Teacher Program	1,129.43	1,260.50	842.46	842.00	414.00	(428.00)
30-110-00-00-9-000-61348 - Eng as Second Language (Lottery Funded)	.00	.00	67,183.00	.00	.00	.00
30-110-00-00-9-000-61354 - Industry Certification Costs	7,841.00	6,640.00	6,515.00	9,226.00	9,226.00	.00
30-110-00-00-9-000-61357 - Project Graduation - Senior Year	.00	.00	6,599.00	.00	2,772.00	2,772.00
30-110-00-00-9-000-61363 - SOL Algebra Readiness Grant	32,790.00	32,790.00	31,619.00	33,265.00	34,088.00	823.00
30-110-00-00-9-000-61369 - Supplemental Lottery Per Pupil Allocation	.00	.00	124,915.00	645,471.00	690,322.00	44,851.00
30-110-00-00-9-000-61400 - Natl Board Certification Bonus	72,500.00	65,000.00	65,000.00	.00	.00	.00
30-110-00-00-9-000-61415 - DMAS State Healthcare - Medicaid	17,804.43	110,491.84	72,356.87	10,000.00	10,000.00	.00
30-110-00-00-9-000-61420 - E-Rate Services	39,791.91	27,165.58	26,771.05	.00	.00	.00
30-110-00-00-9-000-63020 - Sale Of Property/Equipment	4,204.13	2,716.11	12,504.56	.00	.00	.00
30-110-00-00-9-000-63050 - Miscellaneous Income	25,375.29	41,046.90	38,893.03	15,000.00	20,000.00	5,000.00
30-110-00-00-9-000-63105 - Rke Valley Regional Board Reimb	708,033.23	769,558.79	799,185.74	770,777.00	785,239.00	14,462.00
30-110-00-00-9-000-63115 - Alternative Ed Program Reimbursement	72,129.00	73,279.00	76,851.00	78,262.00	78,262.00	.00
30-110-00-00-9-000-63200 - Tuition - Non Resident Day Student	139,200.00	140,870.00	139,470.00	115,000.00	135,000.00	20,000.00
30-110-00-00-9-000-63205 - Tuition - Adult Education	1,440.00	1,920.00	1,600.00	1,500.00	1,500.00	.00
30-110-00-00-9-000-63210 - Tuition - Summer School	35,172.50	37,125.00	33,130.00	25,000.00	25,000.00	.00
30-110-00-00-9-000-63215 - VWCC - Dual Enrollment Reimb	505,571.38	408,389.92	433,089.99	415,000.00	415,000.00	.00
30-110-00-00-9-000-63230 - Driver Education Fees	30,140.00	32,695.00	24,977.50	30,000.00	30,000.00	.00
30-110-00-00-9-000-63232 - SAT Prep Class Fees	.00	.00	850.00	.00	.00	.00
30-110-00-00-9-000-63240 - Textbook Reimbursement	.00	462.72	423.20	.00	.00	.00
30-110-00-00-9-000-63245 - Technology Use Fees	.00	29,299.00	36,255.00	27,982.00	28,682.00	700.00
30-110-00-00-9-000-63598 - Facilities Rental	2,000.00	21,797.50	18,105.00	8,000.00	10,000.00	2,000.00

# General Fund Revenue Budget

Budget Year 2019

G/L Account - Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2019 City Council/Board Approval	Difference Vs 2018 Adopted Budget
Fund <b>30 - School General Fund</b>						
REVENUE						
Locations <b>110 - Central Instruction</b>						
Function <b>00 - Revenue</b>						
Sub-Function <b>00 - Revenues</b>						
Level <b>9 - District Wide</b>						
Program <b>000 - General Revenue</b>						
30-110-00-00-9-000-63599 - Broadband Lease	20,106.35	20,707.84	21,333.33	20,364.00	22,260.00	1,896.00
30-110-00-00-9-000-63601 - Insurance Adj/Refunds/Rebates	11,421.35	600.00	27,949.24	5,000.00	5,000.00	.00
Program <b>000 - General Revenue Totals</b>	\$20,817,341.41	\$20,703,340.34	\$21,306,182.00	\$21,630,068.00	\$22,268,330.00	\$638,262.00
Level <b>9 - District Wide Totals</b>	\$20,817,341.41	\$20,703,340.34	\$21,306,182.00	\$21,630,068.00	\$22,268,330.00	\$638,262.00
Sub-Function <b>00 - Revenues Totals</b>	\$20,817,341.41	\$20,703,340.34	\$21,306,182.00	\$21,630,068.00	\$22,268,330.00	\$638,262.00
Function <b>00 - Revenue Totals</b>	\$20,817,341.41	\$20,703,340.34	\$21,306,182.00	\$21,630,068.00	\$22,268,330.00	\$638,262.00
Locations <b>110 - Central Instruction Totals</b>	\$20,817,341.41	\$20,703,340.34	\$21,306,182.00	\$21,630,068.00	\$22,268,330.00	\$638,262.00

# General Fund Revenue Budget

Budget Year 2019

G/L Account - Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2019 City Council/Board Approval	Difference Vs 2018 Adopted Budget
Fund <b>30 - School General Fund</b>						
<b>REVENUE</b>						
Locations <b>170 - Non-Departmental</b>						
Function <b>67 - Debt Service &amp; Fund Transfers</b>						
Sub-Function <b>67 - Debt Service &amp; Transfers</b>						
Level <b>9 - District Wide</b>						
Program <b>720 - Intra Agency Fund</b>						
30-170-67-9-720-63005 - Transfer From General Fund	18,805,881.00	19,270,796.00	19,270,796.00	19,633,236.00	20,375,621.00	742,385.00
30-170-67-9-720-63006 - Transfer From General Fund-Meals Tax	345,389.11	468,715.97	489,446.44	.00	.00	.00
Program <b>720 - Intra Agency Fund Totals</b>	<b>\$19,151,270.11</b>	<b>\$19,739,511.97</b>	<b>\$19,760,242.44</b>	<b>\$19,633,236.00</b>	<b>\$20,375,621.00</b>	<b>\$742,385.00</b>
Level <b>9 - District Wide Totals</b>	<b>\$19,151,270.11</b>	<b>\$19,739,511.97</b>	<b>\$19,760,242.44</b>	<b>\$19,633,236.00</b>	<b>\$20,375,621.00</b>	<b>\$742,385.00</b>
Sub-Function <b>67 - Debt Service &amp; Transfers Totals</b>	<b>\$19,151,270.11</b>	<b>\$19,739,511.97</b>	<b>\$19,760,242.44</b>	<b>\$19,633,236.00</b>	<b>\$20,375,621.00</b>	<b>\$742,385.00</b>
Function <b>67 - Debt Service &amp; Fund Transfers Totals</b>	<b>\$19,151,270.11</b>	<b>\$19,739,511.97</b>	<b>\$19,760,242.44</b>	<b>\$19,633,236.00</b>	<b>\$20,375,621.00</b>	<b>\$742,385.00</b>
Locations <b>170 - Non-Departmental Totals</b>	<b>\$19,151,270.11</b>	<b>\$19,739,511.97</b>	<b>\$19,760,242.44</b>	<b>\$19,633,236.00</b>	<b>\$20,375,621.00</b>	<b>\$742,385.00</b>
<b>REVENUE TOTALS</b>	<b>\$39,968,611.52</b>	<b>\$40,442,852.31</b>	<b>\$41,066,424.44</b>	<b>\$41,263,304.00</b>	<b>\$42,643,951.00</b>	<b>\$1,380,647.00</b>
Fund <b>30 - School General Fund Totals</b>	<b>\$39,968,611.52</b>	<b>\$40,442,852.31</b>	<b>\$41,066,424.44</b>	<b>\$41,263,304.00</b>	<b>\$42,643,951.00</b>	<b>\$1,380,647.00</b>
Net Grand Totals	<b>\$39,968,611.52</b>	<b>\$40,442,852.31</b>	<b>\$41,066,424.44</b>	<b>\$41,263,304.00</b>	<b>\$42,643,951.00</b>	<b>\$1,380,647.00</b>

Salem City Schools  
General Fund - Revenue  
FY 2018-19

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I. Standards of Quality (SOQ) Programs

Basic Aid	
3,790 (Est. 3/31 ADM) X \$5,567 Per Pupil Amount	\$ 21,098,930
Less: 1% Sales Tax (State's estimate)	<u>(3,822,397)</u>
Basic Aid Less Sales Tax	17,276,533
Composite Index - State Share (1-.3704 LCI)	X <u>0.6285</u>
<b>Total State Basic Aid Revenue Estimate</b>	<u>10,858,301</u>
 Sales Tax (local estimate)	 <u>3,722,397</u>
 Textbooks (SOQ)	
3,790 (Est. Adm) X \$100.69 X .6285 = \$258,499	
Portion funded as State SOQ funding	239,845
Vocational Education (SOQ)	
3,790 (Est. Adm) X \$65 X .6285	154,831
Gifted Education (SOQ)	
3,790 (Est. ADM) X \$49 X .6285	116,719
Special Education (SOQ)	
3,790 (Est. ADM) X \$460 X .6285	1,095,727
Prevention, Intervention, and Remediation (SOQ)	
3,790 (Est. ADM) X \$98 X .6285	233,437
Remedial Summer School (SOQ)	
218 (Eligible # of students) X \$513 X .6285	70,288
English as a Second Language	96,405
 Fringe Benefits	
VRS Retirement Reimbursement	1,405,389
Social Security (FICA) Reimbursement	638,380
VRS Group Life Insurance	<u>42,876</u>
<b>Total Fringe Benefits</b>	<u>2,086,645</u>
 <b>Total SOQ State Revenue</b>	 \$ <u>18,674,595</u>

Salem City Schools  
General Fund - Revenue  
FY 2018-19

<b>II. Incentive Programs</b>		
Technology Initiative - VPSA	\$	206,000
At Risk (Split funded - See lottery section below)		119,725
<b>Total Incentive Program</b>		<u>325,725</u>
<b>III. Categorical Programs</b>		
Special Education Homebound		11,228
<b>Total Categorical Programs</b>		<u>11,228</u>
<b>IV. Lottery-Funded Programs</b>		
At Risk (Split funded - See Incentive programs above)		27,317
Early Reading Intervention		77,730
Foster Care		88,393
K-3 Primary Class Size Reduction		213,919
SOL Algebra Readiness		34,088
Project Graduation		2,772
Supplemental Lottery Per Pupil Allocation		690,322
Mentor Teacher		414
Industry Certification		9,226
Special Education - Regional Tuition		538,282
Career and Technical Education		8,376
Textbooks (portion funded by Lottery Funds)		-
<b>Total Lottery Funded Accounts</b>		<u>1,690,839</u>
<b>Grand Total - All State Revenue</b>		<u>20,702,387</u>
<b>V. Local Revenue</b>		
Transfer from General Fund		20,375,621
Transfer from Capital Reserve		-
Debt Service		-
<b>Total Local Revenue</b>	\$	<u>20,375,621</u>

Salem City Schools  
General Fund - Revenue  
FY 2018-19

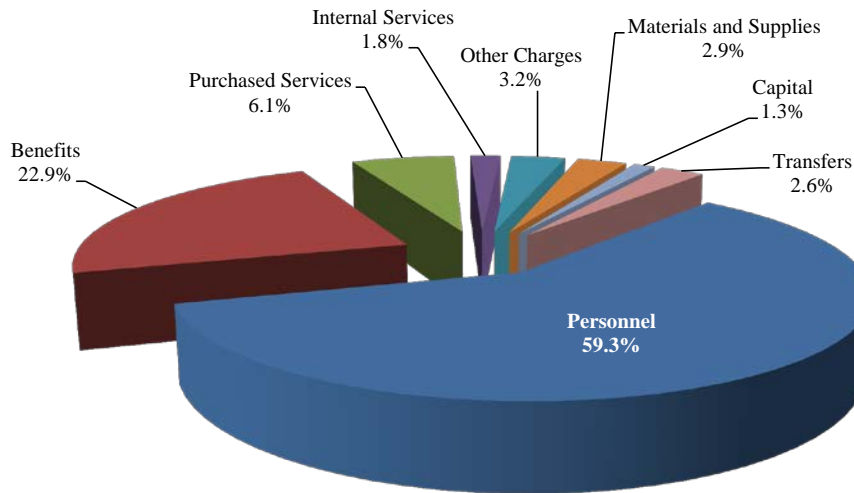
<b>VI. Other Revenue</b>		
Tuition - Non-Residents	\$	135,000
Adult Education		1,500
Medicaid		10,000
Alternative Education		78,262
Tuition - Summer School		25,000
VWCC Dual Enrollment Fee Reimbursements & Student Fees		415,000
Insurance Adjustments/Rebates/Refunds		5,000
Drivers Education Fees		30,000
Roanoke Valley Regional Board		785,239
Broadband Lease		22,260
Miscellaneous Income		20,000
Technology Use Fee		28,682
Facilities Rental		10,000
E-Rate		-
<b>Total Other Revenue</b>		<u>1,565,943</u>
<b>Grand Total - General Fund Revenue</b>	\$	<u><u>42,643,951</u></u>

Salem City Schools  
General Fund Expenditures Per Pupil  
FY 2018-19

	Budget 2017-18	Budget 2018-19	Increase (Decrease)	Percent of Total	Cost Per Pupil
Personnel	\$ 24,415,589	\$ 25,277,069	\$ 861,480	59.3%	\$ 6,669
Benefits	9,614,869	9,749,414	134,545	22.9%	2,572
Purchased Services	2,440,143	2,594,116	153,973	6.1%	684
Internal Services	738,943	758,237	19,294	1.8%	200
Other Charges	1,372,831	1,371,518	(1,313)	3.2%	362
Materials and Supplies	1,218,390	1,245,587	27,197	2.9%	329
Capital	537,000	536,900	(100)	1.3%	142
Transfers	925,539	1,111,110	185,571	2.6%	293
	<u>\$ 41,263,304</u>	<u>\$ 42,643,951</u>	<u>\$ 1,380,647</u>	<u>100.0%</u>	<u>\$ 11,252</u>

Estimated Average Daily Membership

3,790





Salem City Schools  
General Fund Expenditures by Department and Object  
FY 2018-19

	Actual 2014-15	Actual 2015-16	Actual 2016-17	Budget 2017-18	Budget 2018-19	Increase (Decrease)
<b>Central Instruction</b>						
Salaries	\$ 1,257,898	\$ 1,276,504	\$ 1,352,942	\$ 1,409,348	\$ 1,565,706	\$ 156,358
Benefits	493,203	401,622	424,442	461,724	501,745	40,021
Purchased Services	1,715,929	1,612,825	1,636,255	1,850,948	1,966,527	115,579
Other Charges	9,293	5,969	7,069	10,432	10,432	-
Materials and Supplies	356,661	390,807	374,742	388,123	391,253	3,130
<b>Total</b>	<b>3,832,984</b>	<b>3,687,727</b>	<b>3,795,450</b>	<b>4,120,575</b>	<b>4,435,663</b>	<b>315,088</b>
<b>Salem High School</b>						
Salaries	6,605,787	6,670,275	6,698,072	6,785,653	6,834,780	49,127
Benefits	2,354,877	2,321,225	2,379,921	2,519,448	2,516,908	(2,540)
Purchased Services	40,373	27,939	47,220	36,974	35,837	(1,137)
Internal Services	199,918	196,596	219,315	211,450	207,950	(3,500)
Other Charges	395,090	360,954	375,674	419,819	414,219	(5,600)
Materials and Supplies	297,854	328,724	358,496	342,549	358,759	16,210
Capital	83,065	142,298	11,357	80,000	91,550	11,550
<b>Total</b>	<b>9,976,964</b>	<b>10,048,011</b>	<b>10,090,055</b>	<b>10,395,893</b>	<b>10,460,003</b>	<b>64,110</b>
<b>Andrew Lewis Middle</b>						
Salaries	4,576,542	4,555,667	4,608,371	4,651,249	4,767,752	116,503
Benefits	1,654,707	1,571,927	1,628,019	1,733,686	1,728,212	(5,474)
Purchased Services	36,466	42,056	48,926	42,415	38,993	(3,422)
Internal Services	76,302	89,575	110,205	85,820	82,000	(3,820)
Other Charges	239,543	234,891	234,033	264,030	260,750	(3,280)
Materials and Supplies	122,216	116,242	118,962	120,931	129,191	8,260
Capital	63,343	19,338	237,216	63,000	63,750	750
<b>Total</b>	<b>6,769,119</b>	<b>6,629,696</b>	<b>6,985,732</b>	<b>6,961,131</b>	<b>7,070,648</b>	<b>109,517</b>

Salem City Schools  
General Fund Expenditures by Department and Object  
FY 2018-19

	Actual 2014-15	Actual 2015-16	Actual 2016-17	Budget 2017-18	Budget 2018-19	Increase (Decrease)
<b>G W Carver Elementary</b>						
Salaries	\$ 2,428,289	\$ 2,381,207	\$ 2,397,210	\$ 2,379,900	\$ 2,461,578	\$ 81,678
Benefits	929,995	833,101	864,713	922,001	924,596	2,595
Purchased Services	22,562	32,105	28,543	28,700	28,901	201
Internal Services	26,958	40,865	44,834	41,200	46,000	4,800
Other Charges	113,475	113,228	109,512	125,120	123,900	(1,220)
Materials and Supplies	45,522	52,487	54,151	51,602	52,951	1,349
Capital	23,602	20,550	26,964	23,500	20,400	(3,100)
<b>Total</b>	<b>3,590,403</b>	<b>3,473,543</b>	<b>3,525,927</b>	<b>3,572,023</b>	<b>3,658,326</b>	<b>86,303</b>
<b>West Salem Elementary</b>						
Salaries	2,045,321	2,000,883	2,016,081	2,036,166	2,230,198	194,032
Benefits	737,388	755,049	759,100	836,579	871,912	35,333
Purchased Services	24,579	32,771	28,622	25,060	25,060	-
Internal Services	40,553	46,324	46,353	45,700	48,700	3,000
Other Charges	85,199	85,989	85,847	92,920	95,880	2,960
Materials and Supplies	56,582	56,995	59,519	54,501	58,974	4,473
Capital	23,379	21,493	23,701	23,500	20,400	(3,100)
<b>Total</b>	<b>3,013,001</b>	<b>2,999,504</b>	<b>3,019,223</b>	<b>3,114,426</b>	<b>3,351,124</b>	<b>236,698</b>

Salem City Schools  
General Fund Expenditures by Department and Object  
FY 2018-19

	Actual 2014-15	Actual 2015-16	Actual 2016-17	Budget 2017-18	Budget 2018-19	Increase (Decrease)
<b>South Salem Elementary</b>						
Salaries	\$ 2,022,904	\$ 1,963,491	\$ 1,999,530	\$ 2,075,644	\$ 2,163,650	\$ 88,006
Benefits	724,225	723,486	736,325	791,018	804,102	13,084
Purchased Services	23,055	29,285	29,406	28,427	29,427	1,000
Internal Services	25,617	60,370	46,228	41,200	43,200	2,000
Other Charges	122,586	100,518	96,977	115,220	116,680	1,460
Materials and Supplies	44,182	49,475	51,239	49,031	49,667	636
Capital	22,446	19,886	24,743	23,500	20,400	(3,100)
<b>Total</b>	<b>2,985,015</b>	<b>2,946,511</b>	<b>2,984,448</b>	<b>3,124,040</b>	<b>3,227,126</b>	<b>103,086</b>
<b>East Salem Elementary</b>						
Salaries	2,334,050	2,401,778	2,450,658	2,440,818	2,569,041	128,223
Benefits	891,387	885,274	924,466	960,757	993,989	33,232
Purchased Services	24,666	31,363	30,114	25,520	26,134	614
Internal Services	53,301	60,700	44,372	64,200	58,720	(5,480)
Other Charges	95,577	86,345	90,330	97,650	98,150	500
Materials and Supplies	49,684	60,001	67,739	61,403	56,042	(5,361)
Capital	23,550	18,172	27,183	23,500	20,400	(3,100)
<b>Total</b>	<b>3,472,215</b>	<b>3,543,633</b>	<b>3,634,862</b>	<b>3,673,848</b>	<b>3,822,476</b>	<b>148,628</b>
<b>Regional</b>						
Salaries	452,548	480,724	490,872	492,287	491,615	(672)
Benefits	241,828	250,653	261,199	275,490	290,624	15,134
Other Charges	383	477	361	1,500	1,500	-
Materials and Supplies	3,252	2,076	1,684	1,500	1,500	-
<b>Total</b>	<b>698,011</b>	<b>733,930</b>	<b>754,116</b>	<b>770,777</b>	<b>785,239</b>	<b>14,462</b>

Salem City Schools  
General Fund Expenditures by Department and Object  
FY 2018-19

	Actual 2014-15	Actual 2015-16	Actual 2016-17	Budget 2017-18	Budget 2018-19	Increase (Decrease)
<b>Central Administration</b>						
Salaries	\$ 779,026	\$ 733,474	\$ 754,382	\$ 741,209	\$ 741,808	\$ 599
Benefits	333,880	331,982	299,243	438,240	443,857	5,617
Purchased Services	233,657	221,014	231,136	267,968	303,807	35,839
Internal Services	85,258	66,663	87,426	103,373	107,329	3,956
Other Charges	194,944	201,834	199,659	208,090	212,383	4,293
Materials and Supplies	32,143	38,885	36,485	32,250	32,750	500
<b>Total</b>	<b>1,658,908</b>	<b>1,593,852</b>	<b>1,608,331</b>	<b>1,791,130</b>	<b>1,841,934</b>	<b>50,804</b>
<b>Central Attendance &amp; Health</b>						
Salaries	719,994	728,897	759,431	758,266	762,381	4,115
Benefits	248,510	239,627	257,566	299,315	295,337	(3,978)
Purchased Services	12,897	25,565	28,724	34,903	35,502	599
Other Charges	1,942	938	1,759	3,400	2,974	(426)
Materials and Supplies	5,142	6,655	1,640	1,500	3,000	1,500
<b>Total</b>	<b>988,485</b>	<b>1,001,682</b>	<b>1,049,120</b>	<b>1,097,384</b>	<b>1,099,194</b>	<b>1,810</b>

Salem City Schools  
General Fund Expenditures by Department and Object  
FY 2018-19

	Actual 2014-15	Actual 2015-16	Actual 2016-17	Budget 2017-18	Budget 2018-19	Increase (Decrease)
<b>Transportation</b>						
Salaries	\$ 618,256	\$ 619,064	\$ 670,187	\$ 645,049	\$ 688,560	43,511
Benefits	319,410	284,703	279,687	376,611	378,132	1,521
Purchased Services	79,640	136,672	91,767	99,228	103,928	4,700
Internal Services	141,014	147,322	160,180	146,000	164,338	18,338
Other Charges	30,770	28,120	27,948	34,650	34,650	-
Materials and Supplies	79,986	53,155	65,066	115,000	111,500	(3,500)
Joint Operations	-	-	-	-	-	-
Capital	-	-	22,776	300,000	300,000	-
Transfers	-	-	-	-	-	-
<b>Total</b>	<b>1,269,076</b>	<b>1,269,036</b>	<b>1,317,611</b>	<b>1,716,538</b>	<b>1,781,108</b>	<b>64,570</b>
<b>Transfers</b>						
Transfers	926,492	745,200	2,418,696	925,539	1,111,110	185,571
<b>Total Expenditures</b>	<b>926,492</b>	<b>745,200</b>	<b>2,418,696</b>	<b>925,539</b>	<b>1,111,110</b>	<b>185,571</b>
	<b>39,180,673</b>	<b>38,672,325</b>	<b>41,183,571</b>	<b>\$ 41,263,304</b>	<b>\$ 42,643,951</b>	<b>\$ 1,380,647</b>
Beginning Balance	1,973,585	2,761,524	4,532,051			
Ending Balance	\$ 2,761,524	\$ 4,532,051	\$ 4,414,904			

Salem City Schools  
General Fund Expenditures by State Categories  
FY 2018-19

	Actuals 2014-15	Actuals 2015-16	Actuals 2016-17	Budget 2017-18	Budget 2018-19	Increase (Decrease)
<b>Instruction:</b>						
Classroom	\$ 24,089,278	\$ 23,757,235	\$ 24,158,899	\$ 24,688,320	\$ 25,445,408	\$ 757,088
Remedial	66,118	52,585	53,973	80,769	67,393	-
Special Education	2,943,244	2,963,871	2,985,098	3,059,483	3,116,860	57,377
Alternative Education	59,741	60,126	61,678	65,288	83,601	18,313
Dropout Prevention	28,048	29,865	28,183	39,153	36,918	(2,235)
Homebound	27,799	10,381	19,135	44,352	44,352	-
Parent Resource Center	7,612	5,969	3,473	2,878	7,056	4,178
Regional Special Education	1,439,693	1,473,786	1,488,421	1,597,878	1,641,693	43,815
Risk Reduction	29,630	42,544	87,305	72,772	66,313	(6,459)
Vocational	1,143,149	1,102,497	1,073,763	1,151,903	1,171,299	19,396
Gifted	230,188	220,736	223,619	237,352	242,596	5,244
Summer Remediation	37,501	39,544	43,732	50,793	45,410	(5,383)
Adult Education	50,211	50,811	51,542	24,980	53,587	28,607
Pre-K Non-Special Ed	166,256	168,241	199,077	204,310	266,044	61,734
Total Instruction	30,318,468	29,978,191	30,477,898	31,320,231	32,288,530	981,675
<b>Administration, Attendance and Health</b>						
Board Services	110,330	100,676	113,588	116,262	116,262	-
Executive Administration	576,447	627,360	630,443	619,948	596,824	(23,124)
Informational Services	119,765	112,767	136,047	181,911	209,217	27,306
Personnel Services	421,832	310,794	234,409	344,356	380,001	35,645
Fiscal Services	215,451	223,281	266,757	286,892	291,969	5,077
Health Services	439,208	454,629	463,019	491,366	478,224	(13,142)
Psychological Services	254,319	256,929	264,885	274,524	279,311	4,787
Speech/Audio Services	297,745	292,965	323,990	334,510	344,720	10,210
Total Administration, Attendance & Health	\$ 2,435,097	\$ 2,379,401	\$ 2,433,138	2,649,769	\$ 2,696,528	\$ 46,759

Salem City Schools  
General Fund Expenditures by State Categories  
FY 2018-19

	Actuals 2014-15	Actuals 2015-16	Actuals 2016-17	Budget 2017-18	Budget 2018-19	Increase (Decrease)
<b>Pupil Transportation:</b>						
Transportation Management	\$ 95,212	\$ 115,766	\$ 149,797	\$ 146,844	\$ 145,828	\$ (1,016)
Vehicle Operation Services	829,530	797,083	789,757	910,025	935,484	25,459
Monitoring Services	203,808	209,598	200,081	214,669	237,458	22,789
Vehicle Maintenance Services	140,527	146,589	155,200	145,000	162,338	17,338
Bus Purchases	-	-	22,776	300,000	300,000	-
Total Pupil Transportation	1,269,077	1,269,036	1,317,611	1,716,538	1,781,108	64,570
<b>Operation &amp; Maintenance:</b>						
Building Services	3,065,060	3,087,091	3,205,276	3,277,877	3,297,792	19,915
Ground Services	80,393	107,307	89,730	93,000	96,000	-
Equipment Services	901	1,252	130	-	-	0
Security Services	51,803	34,563	35,613	35,887	36,363	476
Total Operation & Maintenance	3,198,157	3,230,213	3,330,749	3,406,764	3,430,155	20,391
<b>Technology:</b>						
Technology	1,033,382	1,070,284	1,205,479	1,244,463	1,336,520	92,057
Total Technology	1,033,382	1,070,284	1,205,479	1,244,463	1,336,520	92,057
<b>Other Uses of Funds:</b>						
Transfers to Other Funds	926,492	745,200	2,418,696	925,539	1,111,110	185,571
Total Other Uses of Funds	926,492	745,200	2,418,696	925,539	1,111,110	185,571
<b>Total General Fund Expenditures</b>	<b>\$ 39,180,673</b>	<b>\$ 38,672,325</b>	<b>\$ 41,183,571</b>	<b>\$ 41,263,304</b>	<b>\$ 42,643,951</b>	<b>\$ 1,391,023</b>
Beginning Balance	1,973,585	2,761,524	4,532,051			
Ending Balance	\$ 2,761,524	\$ 4,532,051	\$ 4,414,904			





# Central Instruction

# Back of Tab

# General Fund Expense Budget

Budget Year 2019

G/L Account - Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2019 City Council/Board Approval	Difference Vs 2018 Adopted Budget
Fund <b>30 - School General Fund</b>						
Locations <b>110 - Central Instruction</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>2 - Elementary</b>						
Program <b>110 - Regular Instruction</b>						
30-110-61-10-2-110-71120 - Compensation-Instructional Salaries	(30.00)	.00	.00	.00	.00	.00
30-110-61-10-2-110-71167 - Compensation-Kindergarten Registration	.00	.00	.00	.00	2,360.00	2,360.00
30-110-61-10-2-110-72100 - FICA	41.97	194.72	183.99	.00	200.00	200.00
30-110-61-10-2-110-72300 - Group Health and Dental Insurance	.00	.00	2,580.20	.00	.00	.00
30-110-61-10-2-110-72850 - OPEB ARC	65,000.00	.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	1,306.30	1,981.93	750.00	2,250.00	2,250.00	.00
30-110-61-10-2-110-76130 - Textbooks	70,264.26	54,637.74	56,498.20	74,400.00	90,950.00	16,550.00
30-110-61-10-2-110-76210 - Character Education	722.40	862.90	790.38	900.00	900.00	.00
30-110-61-10-2-110-76250 - Elementary Enrichment	9,098.45	12,639.63	6,038.77	13,900.00	13,900.00	.00
30-110-61-10-2-110-76265 - Family Life	86.79	.00	.00	100.00	100.00	.00
30-110-61-10-2-110-76315 - Kindergarten Registration	2,510.92	2,184.50	2,371.50	2,560.00	.00	(2,560.00)
30-110-61-10-2-110-76370 - Reading Intervention	6,092.63	8,563.28	9,282.84	9,320.00	9,320.00	.00
30-110-61-10-2-110-76455 - Testing Materials-Assessment	19,052.90	24,062.15	21,806.40	23,398.00	.00	(23,398.00)
Program <b>110 - Regular Instruction Totals</b>	\$176,546.62	\$107,526.85	\$102,702.28	\$129,228.00	\$122,380.00	(\$6,848.00)
Program <b>111 - Remedial-School Day</b>						
30-110-61-10-2-111-71120 - Compensation-Instructional Salaries	6,185.00	7,203.00	6,783.00	9,152.00	9,152.00	.00
30-110-61-10-2-111-72100 - FICA	44.07	551.07	518.96	701.00	701.00	.00
Program <b>111 - Remedial-School Day Totals</b>	\$6,229.07	\$7,754.07	\$7,301.96	\$9,853.00	\$9,853.00	\$0.00
Program <b>115 - Testing</b>						
30-110-61-10-2-115-73205 - Software Licensing Fees	.00	.00	.00	.00	21,085.00	21,085.00
30-110-61-10-2-115-73225 - Professional Development - Conferences	.00	.00	.00	.00	1,000.00	1,000.00
30-110-61-10-2-115-76455 - Testing Materials-Assessment	.00	.00	.00	.00	500.00	500.00
Program <b>115 - Testing Totals</b>	\$0.00	\$0.00	\$0.00	\$0.00	\$22,585.00	\$22,585.00
Program <b>120 - Special Education</b>						
30-110-61-10-2-120-71146 - Compensation - ELL	42,855.75	41,055.75	47,745.12	37,200.00	37,200.00	.00
30-110-61-10-2-120-71153 - Compensation-Instructional Asst ELL	.00	.00	.00	.00	6,000.00	6,000.00
30-110-61-10-2-120-72100 - FICA	3,292.23	3,140.76	3,652.56	2,846.00	3,305.00	459.00

# General Fund Expense Budget

Budget Year 2019

G/L Account - Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2019 City Council/Board Approval	Difference Vs 2018 Adopted Budget
Fund <b>30 - School General Fund</b>						
Locations <b>110 - Central Instruction</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>2 - Elementary</b>						
Program <b>120 - Special Education</b>						
30-110-61-10-2-120-73010 - Autism Support Services	6,785.62	6,828.02	10,070.56	13,000.00	13,000.00	.00
30-110-61-10-2-120-73037 - Contractual Services - Other	699.20	1,290.30	1,191.40	750.00	750.00	.00
30-110-61-10-2-120-73275 - Therapeutic Services -Sp Ed	206,989.63	153,638.48	177,414.26	126,800.00	126,800.00	.00
30-110-61-10-2-120-75529 - Travel-Itinerant	.00	.00	204.25	500.00	500.00	.00
30-110-61-10-2-120-76431 - Special Ed - General	10,920.69	22,959.49	7,704.45	4,350.00	4,350.00	.00
30-110-61-10-2-120-76438 - Supplies - ESL	5,460.51	8,518.91	4,940.06	5,000.00	5,000.00	.00
30-110-61-10-2-120-76455 - Testing Materials-Assessment	2,060.45	2,519.64	2,519.64	3,000.00	3,000.00	.00
Program <b>120 - Special Education Totals</b>	\$279,064.08	\$239,951.35	\$255,442.30	\$193,446.00	\$199,905.00	\$6,459.00
Program <b>127 - Regional Sp Ed Program</b>						
30-110-61-10-2-127-73297 - Tuition - Regional Sp Ed Program	741,682.10	739,856.02	217,065.31	289,339.00	269,470.00	(19,869.00)
Program <b>127 - Regional Sp Ed Program Totals</b>	\$741,682.10	\$739,856.02	\$217,065.31	\$289,339.00	\$269,470.00	(\$19,869.00)
Program <b>128 - Risk Reduction</b>						
30-110-61-10-2-128-71120 - Compensation-Instructional Salaries	1,944.00	.00	5,515.00	.00	.00	.00
30-110-61-10-2-128-71151 - Compensation-Instructional Asst	.00	712.76	.00	.00	.00	.00
30-110-61-10-2-128-72100 - FICA	104.64	54.53	421.91	.00	.00	.00
30-110-61-10-2-128-72220 - VRS Hybrid Pension Contribution	.00	143.49	.00	.00	.00	.00
30-110-61-10-2-128-72400 - VRS Group Life Insurance	.00	12.14	.00	.00	.00	.00
30-110-61-10-2-128-72750 - VRS Retiree Health Care Credit	.00	10.82	.00	.00	.00	.00
30-110-61-10-2-128-73037 - Contractual Services - Other	441.25	.00	41.67	.00	.00	.00
Program <b>128 - Risk Reduction Totals</b>	\$2,489.89	\$933.74	\$5,978.58	\$0.00	\$0.00	\$0.00
Program <b>140 - Gifted</b>						
30-110-61-10-2-140-72100 - FICA	.00	.00	2.55	.00	.00	.00
30-110-61-10-2-140-76280 - Gifted	5,865.69	6,515.16	4,975.42	5,000.00	5,600.00	600.00
Program <b>140 - Gifted Totals</b>	\$5,865.69	\$6,515.16	\$4,977.97	\$5,000.00	\$5,600.00	\$600.00
Level <b>2 - Elementary Totals</b>	\$1,211,877.45	\$1,102,537.19	\$593,468.40	\$626,866.00	\$629,793.00	\$2,927.00
Level <b>3 - Secondary</b>						
Program <b>110 - Regular Instruction</b>						
30-110-61-10-3-110-71120 - Compensation-Instructional Salaries	1,263.97	.00	.00	1,003.00	1,003.00	.00
30-110-61-10-3-110-72100 - FICA	488.62	582.05	633.60	77.00	77.00	.00

# General Fund Expense Budget

Budget Year 2019

G/L Account - Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2019 City Council/Board Approval	Difference Vs 2018 Adopted Budget
Fund <b>30 - School General Fund</b>						
Locations <b>110 - Central Instruction</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>3 - Secondary</b>						
Program <b>110 - Regular Instruction</b>						
30-110-61-10-3-110-73018 - Career - Tech Testing	7,841.00	6,640.00	7,851.00	9,226.00	9,226.00	.00
30-110-61-10-3-110-73037 - Contractual Services - Other	690.00	2,200.00	1,500.00	10,000.00	8,050.00	(1,950.00)
30-110-61-10-3-110-73050 - Drivers Education Services	37,847.71	43,346.44	37,365.00	44,000.00	44,000.00	.00
30-110-61-10-3-110-73191 - SAT Course	1,083.50	528.00	484.00	1,000.00	.00	(1,000.00)
30-110-61-10-3-110-73295 - Tuition VWCC	506,309.64	409,690.72	434,464.41	440,000.00	440,000.00	.00
30-110-61-10-3-110-75529 - Travel-Itinerant	.00	79.00	75.80	.00	.00	.00
30-110-61-10-3-110-76035 - CPR/AED Recertification	745.85	.00	(502.70)	800.00	800.00	.00
30-110-61-10-3-110-76042 - Distinguished Scholars	25,534.00	19,500.00	23,092.00	22,000.00	22,000.00	.00
30-110-61-10-3-110-76130 - Textbooks	55,652.43	75,626.18	26,973.60	12,000.00	45,000.00	33,000.00
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	.00	.00	.00	.00	.00
30-110-61-10-3-110-76345 - Mathematics	.00	.00	.00	3,946.00	1,316.00	(2,630.00)
30-110-61-10-3-110-76455 - Testing Materials-Assessment	25,806.36	30,310.10	37,159.42	29,045.00	.00	(29,045.00)
Program <b>110 - Regular Instruction Totals</b>	\$663,363.08	\$588,502.49	\$569,096.13	\$573,187.00	\$571,562.00	(\$1,625.00)
Program <b>111 - Remedial-School Day</b>						
30-110-61-10-3-111-71120 - Compensation-Instructional Salaries	1,431.50	3,063.50	1,518.00	2,684.00	2,684.00	.00
30-110-61-10-3-111-72100 - FICA	11.28	234.37	116.13	205.00	205.00	.00
30-110-61-10-3-111-73037 - Contractual Services - Other	.00	.00	3,620.00	.00	2,772.00	2,772.00
Program <b>111 - Remedial-School Day Totals</b>	\$1,442.78	\$3,297.87	\$5,254.13	\$2,889.00	\$5,661.00	\$2,772.00
Program <b>115 - Testing</b>						
30-110-61-10-3-115-71120 - Compensation-Instructional Salaries	.00	.00	.00	.00	3,500.00	3,500.00
30-110-61-10-3-115-72100 - FICA	.00	.00	.00	.00	268.00	268.00
30-110-61-10-3-115-73205 - Software Licensing Fees	.00	.00	.00	.00	17,565.00	17,565.00
30-110-61-10-3-115-73225 - Professional Development - Conferences	.00	.00	.00	.00	1,000.00	1,000.00
30-110-61-10-3-115-76455 - Testing Materials-Assessment	.00	.00	.00	.00	13,945.00	13,945.00
Program <b>115 - Testing Totals</b>	\$0.00	\$0.00	\$0.00	\$0.00	\$36,278.00	\$36,278.00
Program <b>120 - Special Education</b>						
30-110-61-10-3-120-71146 - Compensation - ELL	2,682.00	9,603.00	9,099.00	11,600.00	11,600.00	.00

# General Fund Expense Budget

Budget Year 2019

G/L Account - Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2019 City Council/Board Approval	Difference Vs 2018 Adopted Budget
Fund <b>30 - School General Fund</b>						
Locations <b>110 - Central Instruction</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>3 - Secondary</b>						
Program <b>120 - Special Education</b>						
30-110-61-10-3-120-72100 - FICA	169.37	734.61	696.10	888.00	888.00	.00
30-110-61-10-3-120-73010 - Autism Support Services	3,393.00	6,110.86	4,405.87	5,000.00	5,000.00	.00
30-110-61-10-3-120-73275 - Therapeutic Services -Sp Ed	.00	918.75	.00	36,702.00	36,702.00	.00
30-110-61-10-3-120-73810 - Tuition - Other Entities In-State	.00	11,443.50	5,284.00	7,600.00	7,600.00	.00
30-110-61-10-3-120-76431 - Special Ed - General	340.67	333.63	1,170.75	1,200.00	1,200.00	.00
30-110-61-10-3-120-76438 - Supplies - ESL	651.05	336.88	775.37	1,250.00	1,250.00	.00
Program <b>120 - Special Education Totals</b>	\$7,236.09	\$29,481.23	\$21,431.09	\$64,240.00	\$64,240.00	\$0.00
Program <b>121 - Alternative Education</b>						
30-110-61-10-3-121-71120 - Compensation-Instructional Salaries	42,139.87	42,946.51	44,242.50	43,747.00	58,533.00	14,786.00
30-110-61-10-3-121-72100 - FICA	3,174.80	3,173.21	3,244.02	3,347.00	4,478.00	1,131.00
30-110-61-10-3-121-72210 - VRS Pension Contribution	6,082.44	6,000.72	6,413.28	7,140.00	9,178.00	2,038.00
30-110-61-10-3-121-72300 - Group Health and Dental Insurance	7,399.68	7,045.61	6,719.08	9,943.00	9,943.00	.00
30-110-61-10-3-121-72400 - VRS Group Life Insurance	499.11	507.84	573.12	573.00	767.00	194.00
30-110-61-10-3-121-72750 - VRS Retiree Health Care Credit	444.63	452.40	485.64	538.00	702.00	164.00
Program <b>121 - Alternative Education Totals</b>	\$59,740.53	\$60,126.29	\$61,677.64	\$65,288.00	\$83,601.00	\$18,313.00
Program <b>122 - Dropout Prevention</b>						
30-110-61-10-3-122-71120 - Compensation-Instructional Salaries	13,987.21	15,604.83	14,699.67	16,162.00	14,891.00	(1,271.00)
30-110-61-10-3-122-72100 - FICA	801.74	806.16	712.73	1,236.00	1,139.00	(97.00)
30-110-61-10-3-122-72210 - VRS Pension Contribution	959.56	956.14	1,021.82	2,638.00	2,335.00	(303.00)
30-110-61-10-3-122-72300 - Group Health and Dental Insurance	3,419.17	3,385.38	3,124.28	6,960.00	6,960.00	.00
30-110-61-10-3-122-72400 - VRS Group Life Insurance	78.69	80.88	91.32	212.00	195.00	(17.00)
30-110-61-10-3-122-72750 - VRS Retiree Health Care Credit	69.96	72.31	77.40	199.00	179.00	(20.00)
Program <b>122 - Dropout Prevention Totals</b>	\$19,316.33	\$20,905.70	\$19,727.22	\$27,407.00	\$25,699.00	(\$1,708.00)
Program <b>127 - Regional Sp Ed Program</b>						
30-110-61-10-3-127-73297 - Tuition - Regional Sp Ed Program	.00	.00	298,628.63	330,304.00	398,227.00	67,923.00
Program <b>127 - Regional Sp Ed Program Totals</b>	\$0.00	\$0.00	\$298,628.63	\$330,304.00	\$398,227.00	\$67,923.00

# General Fund Expense Budget

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G/L Account - Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2019 City Council/Board Approval	Difference Vs 2018 Adopted Budget
Fund <b>30 - School General Fund</b>						
Locations <b>110 - Central Instruction</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>3 - Secondary</b>						
Program <b>128 - Risk Reduction</b>						
30-110-61-10-3-128-71120 - Compensation-Instructional Salaries	8,103.72	7,245.00	30,830.72	45,000.00	39,000.00	(6,000.00)
30-110-61-10-3-128-72100 - FICA	526.99	554.26	2,358.51	3,672.00	3,213.00	(459.00)
30-110-61-10-3-128-73037 - Contractual Services - Other	4,668.50	17,119.78	23,138.98	13,600.00	13,600.00	.00
30-110-61-10-3-128-75529 - Travel-Itinerant	.00	.00	542.15	500.00	500.00	.00
30-110-61-10-3-128-76435 - Supplies - Instructional	12,486.50	11,420.73	18,859.97	10,000.00	10,000.00	.00
Program <b>128 - Risk Reduction Totals</b>	\$25,785.71	\$36,339.77	\$75,730.33	\$72,772.00	\$66,313.00	(\$6,459.00)
Program <b>140 - Gifted</b>						
30-110-61-10-3-140-73300 - Tuition-Gov School	41,850.00	42,395.00	42,838.00	48,415.00	48,415.00	.00
30-110-61-10-3-140-76280 - Gifted	1,005.20	1,500.00	1,350.00	1,500.00	1,500.00	.00
Program <b>140 - Gifted Totals</b>	\$42,855.20	\$43,895.00	\$44,188.00	\$49,915.00	\$49,915.00	\$0.00
Level <b>3 - Secondary Totals</b>	\$819,739.72	\$782,548.35	\$1,095,733.17	\$1,186,002.00	\$1,301,496.00	\$115,494.00
Level <b>4 - Middle</b>						
Program <b>110 - Regular Instruction</b>						
30-110-61-10-4-110-72100 - FICA	104.85	33.83	128.08	.00	.00	.00
30-110-61-10-4-110-73255 - Professional Development	450.40	643.89	4,458.75	1,000.00	1,000.00	.00
30-110-61-10-4-110-76130 - Textbooks	30,451.69	25,192.30	33,382.41	4,000.00	25,750.00	21,750.00
30-110-61-10-4-110-76265 - Family Life	100.00	.00	.00	100.00	100.00	.00
30-110-61-10-4-110-76345 - Mathematics	.00	.00	.00	3,946.00	3,945.00	(1.00)
30-110-61-10-4-110-76455 - Testing Materials-Assessment	18,743.16	26,004.46	24,585.45	29,281.00	.00	(29,281.00)
Program <b>110 - Regular Instruction Totals</b>	\$49,850.10	\$51,874.48	\$62,554.69	\$38,327.00	\$30,795.00	(\$7,532.00)
Program <b>111 - Remedial-School Day</b>						
30-110-61-10-4-111-71120 - Compensation-Instructional Salaries	962.49	.00	121.99	2,684.00	2,684.00	.00
30-110-61-10-4-111-72100 - FICA	9.54	.00	9.33	205.00	205.00	.00
Program <b>111 - Remedial-School Day Totals</b>	\$972.03	\$0.00	\$131.32	\$2,889.00	\$2,889.00	\$0.00
Program <b>115 - Testing</b>						
30-110-61-10-4-115-71120 - Compensation-Instructional Salaries	.00	.00	.00	.00	2,000.00	2,000.00
30-110-61-10-4-115-72100 - FICA	.00	.00	.00	.00	153.00	153.00
30-110-61-10-4-115-73205 - Software Licensing Fees	.00	.00	.00	.00	24,253.00	24,253.00
30-110-61-10-4-115-73225 - Professional Development - Conferences	.00	.00	.00	.00	1,000.00	1,000.00



# General Fund Expense Budget

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G/L Account - Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2019 City Council/Board Approval	Difference Vs 2018 Adopted Budget
Fund <b>30 - School General Fund</b>						
Locations <b>110 - Central Instruction</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>4 - Middle</b>						
Program <b>115 - Testing</b>						
30-110-61-10-4-115-76455 - Testing Materials-Assessment	.00	.00	.00	.00	3,720.00	3,720.00
Program <b>115 - Testing Totals</b>	\$0.00	\$0.00	\$0.00	\$0.00	\$31,126.00	\$31,126.00
Program <b>120 - Special Education</b>						
30-110-61-10-4-120-71146 - Compensation - ELL	4,000.50	3,339.00	6,767.76	11,600.00	11,600.00	.00
30-110-61-10-4-120-72100 - FICA	341.84	255.44	517.71	888.00	888.00	.00
30-110-61-10-4-120-73010 - Autism Support Services	3,650.00	6,110.72	4,405.87	5,000.00	5,000.00	.00
30-110-61-10-4-120-73275 - Therapeutic Services -Sp Ed	.00	.00	.00	36,005.00	36,005.00	.00
30-110-61-10-4-120-75529 - Travel-Itinerant	.00	.00	7.00	.00	.00	.00
30-110-61-10-4-120-76431 - Special Ed - General	764.89	7,009.22	1,975.66	1,200.00	1,200.00	.00
30-110-61-10-4-120-76438 - Supplies - ESL	387.00	735.67	3,501.80	1,250.00	1,250.00	.00
Program <b>120 - Special Education Totals</b>	\$9,144.23	\$17,450.05	\$17,175.80	\$55,943.00	\$55,943.00	\$0.00
Program <b>122 - Dropout Prevention</b>						
30-110-61-10-4-122-71120 - Compensation-Instructional Salaries	6,955.33	6,687.69	6,300.70	6,927.00	6,544.00	(383.00)
30-110-61-10-4-122-72100 - FICA	318.89	345.59	305.55	530.00	501.00	(29.00)
30-110-61-10-4-122-72210 - VRS Pension Contribution	312.08	409.80	437.97	1,130.00	1,026.00	(104.00)
30-110-61-10-4-122-72300 - Group Health and Dental Insurance	1,096.56	1,450.86	1,339.04	2,983.00	2,983.00	.00
30-110-61-10-4-122-72400 - VRS Group Life Insurance	25.63	34.78	39.14	91.00	86.00	(5.00)
30-110-61-10-4-122-72750 - VRS Retiree Health Care Credit	22.69	30.93	33.12	85.00	79.00	(6.00)
Program <b>122 - Dropout Prevention Totals</b>	\$8,731.18	\$8,959.65	\$8,455.52	\$11,746.00	\$11,219.00	(\$527.00)
Program <b>127 - Regional Sp Ed Program</b>						
30-110-61-10-4-127-73297 - Tuition - Regional Sp Ed Program	.00	.00	218,611.14	207,458.00	188,757.00	(18,701.00)
Program <b>127 - Regional Sp Ed Program Totals</b>	\$0.00	\$0.00	\$218,611.14	\$207,458.00	\$188,757.00	(\$18,701.00)
Program <b>128 - Risk Reduction</b>						
30-110-61-10-4-128-71120 - Compensation-Instructional Salaries	1,012.50	4,896.00	5,175.00	.00	.00	.00
30-110-61-10-4-128-72100 - FICA	77.45	374.55	395.91	.00	.00	.00
30-110-61-10-4-128-73037 - Contractual Services - Other	264.75	.00	25.00	.00	.00	.00
Program <b>128 - Risk Reduction Totals</b>	\$1,354.70	\$5,270.55	\$5,595.91	\$0.00	\$0.00	\$0.00
Program <b>140 - Gifted</b>						
30-110-61-10-4-140-76280 - Gifted	3,127.17	1,999.99	2,051.96	2,000.00	2,000.00	.00

# General Fund Expense Budget

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G/L Account - Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2019 City Council/Board Approval	Difference Vs 2018 Adopted Budget
Fund <b>30 - School General Fund</b>						
Locations <b>110 - Central Instruction</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>4 - Middle</b>						
Program <b>140 - Gifted</b>						
Program <b>140 - Gifted</b> Totals	\$3,127.17	\$1,999.99	\$2,051.96	\$2,000.00	\$2,000.00	\$0.00
Level <b>4 - Middle</b> Totals	\$73,179.41	\$85,554.72	\$314,576.34	\$318,363.00	\$322,729.00	\$4,366.00
Level <b>6 - Summer</b>						
Program <b>112 - Remedial-Summer</b>						
30-110-61-10-6-112-71110 - Compensation-Administrative	.00	.00	.00	3,200.00	3,200.00	.00
30-110-61-10-6-112-71120 - Compensation-Instructional Salaries	53,033.78	38,144.09	37,594.14	56,565.00	41,565.00	(15,000.00)
30-110-61-10-6-112-72100 - FICA	4,025.65	2,918.36	2,875.95	4,573.00	3,425.00	(1,148.00)
30-110-61-10-6-112-76435 - Supplies - Instructional	415.00	470.11	816.13	800.00	800.00	.00
Program <b>112 - Remedial-Summer</b> Totals	\$57,474.43	\$41,532.56	\$41,286.22	\$65,138.00	\$48,990.00	(\$16,148.00)
Program <b>160 - Summer</b>						
30-110-61-10-6-160-71196 - Compensation - Summer School Teacher	29,626.00	32,892.02	39,077.74	45,000.00	40,000.00	(5,000.00)
30-110-61-10-6-160-72100 - FICA	1,950.36	2,511.77	2,989.47	3,443.00	3,060.00	(383.00)
30-110-61-10-6-160-73037 - Contractual Services - Other	4,125.00	750.00	(375.00)	.00	.00	.00
30-110-61-10-6-160-73303 - Y Fit Purchased Services	1,800.00	3,284.83	2,040.00	2,100.00	2,100.00	.00
30-110-61-10-6-160-76435 - Supplies - Instructional	.00	105.00	.00	250.00	250.00	.00
Program <b>160 - Summer</b> Totals	\$37,501.36	\$39,543.62	\$43,732.21	\$50,793.00	\$45,410.00	(\$5,383.00)
Level <b>6 - Summer</b> Totals	\$94,975.79	\$81,076.18	\$85,018.43	\$115,931.00	\$94,400.00	(\$21,531.00)
Level <b>7 - Adult</b>						
Program <b>170 - Adult</b>						
30-110-61-10-7-170-71120 - Compensation-Instructional Salaries	1,226.01	1,800.00	1,650.00	1,200.00	1,200.00	.00
30-110-61-10-7-170-72100 - FICA	91.80	137.72	126.22	92.00	92.00	.00
Program <b>170 - Adult</b> Totals	\$1,317.81	\$1,937.72	\$1,776.22	\$1,292.00	\$1,292.00	\$0.00
Level <b>7 - Adult</b> Totals	\$1,317.81	\$1,937.72	\$1,776.22	\$1,292.00	\$1,292.00	\$0.00
Sub-Function <b>10 - Classroom Instruction</b> Totals	\$2,201,090.18	\$2,053,654.16	\$2,090,572.56	\$2,248,454.00	\$2,349,710.00	\$101,256.00
Sub-Function <b>21 - Student Guidance</b>						
Level <b>2 - Elementary</b>						
Program <b>110 - Regular Instruction</b>						
30-110-61-21-2-110-76285 - Guidance	.00	.00	205.43	.00	.00	.00
30-110-61-21-2-110-76445 - Testing Materials- Guidance	.00	.00	.00	250.00	250.00	.00

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G/L Account - Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2019 City Council/Board Approval	Difference Vs 2018 Adopted Budget
Fund <b>30 - School General Fund</b>						
Locations <b>110 - Central Instruction</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>21 - Student Guidance</b>						
Level <b>2 - Elementary</b>						
Program <b>110 - Regular Instruction</b>						
Program <b>110 - Regular Instruction Totals</b>	\$0.00	\$0.00	\$205.43	\$250.00	\$250.00	\$0.00
Program <b>120 - Special Education</b>						
30-110-61-21-2-120-76450 - Testing Materials- Sp Ed	11,838.60	12,024.34	.00	.00	.00	.00
Program <b>120 - Special Education Totals</b>	\$11,838.60	\$12,024.34	\$0.00	\$0.00	\$0.00	\$0.00
Level <b>2 - Elementary Totals</b>	\$11,838.60	\$12,024.34	\$205.43	\$250.00	\$250.00	\$0.00
Level <b>3 - Secondary</b>						
Program <b>110 - Regular Instruction</b>						
30-110-61-21-3-110-76285 - Guidance	50.00	50.00	50.00	175.00	175.00	.00
Program <b>110 - Regular Instruction Totals</b>	\$50.00	\$50.00	\$50.00	\$175.00	\$175.00	\$0.00
Program <b>120 - Special Education</b>						
30-110-61-21-3-120-76450 - Testing Materials- Sp Ed	543.00	.00	.00	.00	.00	.00
Program <b>120 - Special Education Totals</b>	\$543.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level <b>3 - Secondary Totals</b>	\$593.00	\$50.00	\$50.00	\$175.00	\$175.00	\$0.00
Level <b>4 - Middle</b>						
Program <b>110 - Regular Instruction</b>						
30-110-61-21-4-110-76285 - Guidance	.00	.00	.00	175.00	175.00	.00
30-110-61-21-4-110-76445 - Testing Materials- Guidance	272.40	.00	.00	.00	.00	.00
Program <b>110 - Regular Instruction Totals</b>	\$272.40	\$0.00	\$0.00	\$175.00	\$175.00	\$0.00
Level <b>4 - Middle Totals</b>	\$272.40	\$0.00	\$0.00	\$175.00	\$175.00	\$0.00
Sub-Function <b>21 - Student Guidance Totals</b>	\$12,704.00	\$12,074.34	\$255.43	\$600.00	\$600.00	\$0.00
Sub-Function <b>22 - Student Social Worker</b>						
Level <b>2 - Elementary</b>						
Program <b>110 - Regular Instruction</b>						
30-110-61-22-2-110-76070 - Parent Involvement	555.20	.00	.00	250.00	250.00	.00
Program <b>110 - Regular Instruction Totals</b>	\$555.20	\$0.00	\$0.00	\$250.00	\$250.00	\$0.00
Program <b>120 - Special Education</b>						
30-110-61-22-2-120-71120 - Compensation-Instructional Salaries	31,555.91	32,229.20	32,829.96	32,830.00	38,568.00	5,738.00
30-110-61-22-2-120-72100 - FICA	3,023.22	2,471.16	2,517.17	2,511.00	2,574.00	63.00
30-110-61-22-2-120-72210 - VRS Pension Contribution	5,712.40	4,503.36	4,812.84	5,358.00	5,276.00	(82.00)
30-110-61-22-2-120-72400 - VRS Group Life Insurance	468.90	381.12	430.08	430.00	441.00	11.00

# General Fund Expense Budget

Budget Year 2019

G/L Account - Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2019 City Council/Board Approval	Difference Vs 2018 Adopted Budget
Fund <b>30 - School General Fund</b>						
Locations <b>110 - Central Instruction</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>22 - Student Social Worker</b>						
Level <b>2 - Elementary</b>						
Program <b>120 - Special Education</b>						
30-110-61-22-2-120-72750 - VRS Retiree Health Care Credit	417.65	339.48	364.44	404.00	404.00	.00
Program <b>120 - Special Education Totals</b>	\$41,178.08	\$39,924.32	\$40,954.49	\$41,533.00	\$47,263.00	\$5,730.00
Program <b>125 - Parent Resource Center</b>						
30-110-61-22-2-125-71145 - Compensation - Parent Resource Ctr	3,342.28	2,629.90	1,505.46	1,221.00	3,161.00	1,940.00
30-110-61-22-2-125-72100 - FICA	360.50	201.31	115.15	93.00	242.00	149.00
30-110-61-22-2-125-76435 - Supplies - Instructional	.00	233.27	233.55	250.00	250.00	.00
Program <b>125 - Parent Resource Center Totals</b>	\$3,702.78	\$3,064.48	\$1,854.16	\$1,564.00	\$3,653.00	\$2,089.00
Level <b>2 - Elementary Totals</b>	\$45,436.06	\$42,988.80	\$42,808.65	\$43,347.00	\$51,166.00	\$7,819.00
Level <b>3 - Secondary</b>						
Program <b>120 - Special Education</b>						
30-110-61-22-3-120-71120 - Compensation-Instructional Salaries	31,555.89	32,029.20	32,829.96	32,830.00	33,651.00	821.00
30-110-61-22-3-120-72100 - FICA	1,814.32	2,455.56	2,517.13	2,511.00	2,574.00	63.00
30-110-61-22-3-120-72210 - VRS Pension Contribution	3,431.06	4,503.24	4,812.84	5,358.00	5,276.00	(82.00)
30-110-61-22-3-120-72400 - VRS Group Life Insurance	281.57	381.12	430.08	430.00	441.00	11.00
30-110-61-22-3-120-72750 - VRS Retiree Health Care Credit	250.78	339.48	364.44	404.00	404.00	.00
Program <b>120 - Special Education Totals</b>	\$37,333.62	\$39,708.60	\$40,954.45	\$41,533.00	\$42,346.00	\$813.00
Program <b>125 - Parent Resource Center</b>						
30-110-61-22-3-125-71145 - Compensation - Parent Resource Ctr	3,697.32	2,697.87	1,503.99	1,221.00	3,161.00	1,940.00
30-110-61-22-3-125-72100 - FICA	212.13	206.36	115.05	93.00	242.00	149.00
Program <b>125 - Parent Resource Center Totals</b>	\$3,909.45	\$2,904.23	\$1,619.04	\$1,314.00	\$3,403.00	\$2,089.00
Level <b>3 - Secondary Totals</b>	\$41,243.07	\$42,612.83	\$42,573.49	\$42,847.00	\$45,749.00	\$2,902.00
Sub-Function <b>22 - Student Social Worker Totals</b>	\$86,679.13	\$85,601.63	\$85,382.14	\$86,194.00	\$96,915.00	\$10,721.00
Sub-Function <b>23 - Student- Homebound</b>						
Level <b>2 - Elementary</b>						
Program <b>124 - Homebound</b>						
30-110-61-23-2-124-71120 - Compensation-Instructional Salaries	5,832.00	216.00	1,413.00	3,420.00	3,420.00	.00
30-110-61-23-2-124-72100 - FICA	277.82	16.53	108.09	262.00	262.00	.00
Program <b>124 - Homebound Totals</b>	\$6,109.82	\$232.53	\$1,521.09	\$3,682.00	\$3,682.00	\$0.00
Level <b>2 - Elementary Totals</b>	\$6,109.82	\$232.53	\$1,521.09	\$3,682.00	\$3,682.00	\$0.00

# General Fund Expense Budget

Budget Year 2019

G/L Account - Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2019 City Council/Board Approval	Difference Vs 2018 Adopted Budget
Fund <b>30 - School General Fund</b>						
Locations <b>110 - Central Instruction</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>23 - Student- Homebound</b>						
Level <b>3 - Secondary</b>						
Program <b>124 - Homebound</b>						
30-110-61-23-3-124-71120 - Compensation-Instructional Salaries	15,502.50	7,573.50	5,364.00	30,940.00	30,940.00	.00
30-110-61-23-3-124-72100 - FICA	1,577.62	579.39	410.34	2,367.00	2,367.00	.00
Program <b>124 - Homebound Totals</b>	<b>\$17,080.12</b>	<b>\$8,152.89</b>	<b>\$5,774.34</b>	<b>\$33,307.00</b>	<b>\$33,307.00</b>	<b>\$0.00</b>
Level <b>3 - Secondary Totals</b>	<b>\$17,080.12</b>	<b>\$8,152.89</b>	<b>\$5,774.34</b>	<b>\$33,307.00</b>	<b>\$33,307.00</b>	<b>\$0.00</b>
Level <b>4 - Middle</b>						
Program <b>124 - Homebound</b>						
30-110-61-23-4-124-71120 - Compensation-Instructional Salaries	4,356.00	1,854.00	10,998.00	6,840.00	6,840.00	.00
30-110-61-23-4-124-72100 - FICA	253.36	141.83	841.34	523.00	523.00	.00
Program <b>124 - Homebound Totals</b>	<b>\$4,609.36</b>	<b>\$1,995.83</b>	<b>\$11,839.34</b>	<b>\$7,363.00</b>	<b>\$7,363.00</b>	<b>\$0.00</b>
Level <b>4 - Middle Totals</b>	<b>\$4,609.36</b>	<b>\$1,995.83</b>	<b>\$11,839.34</b>	<b>\$7,363.00</b>	<b>\$7,363.00</b>	<b>\$0.00</b>
Sub-Function <b>23 - Student- Homebound Totals</b>	<b>\$27,799.30</b>	<b>\$10,381.25</b>	<b>\$19,134.77</b>	<b>\$44,352.00</b>	<b>\$44,352.00</b>	<b>\$0.00</b>
Sub-Function <b>31 - Instr. Sup. - Improve. of Instr.</b>						
Level <b>2 - Elementary</b>						
Program <b>110 - Regular Instruction</b>						
30-110-61-31-2-110-71110 - Compensation-Administrative	113,088.33	114,785.04	117,654.00	117,654.00	118,831.00	1,177.00
30-110-61-31-2-110-71120 - Compensation-Instructional Salaries	.00	2,082.50	.00	4,500.00	4,500.00	.00
30-110-61-31-2-110-71150 - Compensation-Clerical	31,610.55	32,086.67	32,426.76	32,857.00	33,679.00	822.00
30-110-61-31-2-110-71200 - Compensation-OT	.00	52.01	154.00	250.00	100.00	(150.00)
30-110-61-31-2-110-71522 - Compensation-REWIP Retirees	.00	.00	.00	.00	48,755.00	48,755.00
30-110-61-31-2-110-71625 - Compensation-Travel Allowance	2,400.00	1,200.00	1,200.00	2,400.00	1,200.00	(1,200.00)
30-110-61-31-2-110-72100 - FICA	10,082.36	11,443.09	11,483.62	12,061.00	15,840.00	3,779.00
30-110-61-31-2-110-72210 - VRS Pension Contribution	19,008.23	20,645.88	22,065.00	24,563.00	24,635.00	72.00
30-110-61-31-2-110-72300 - Group Health and Dental Insurance	16,318.67	8,826.06	6,777.72	9,943.00	9,943.00	.00
30-110-61-31-2-110-72400 - VRS Group Life Insurance	1,560.03	1,747.44	1,971.72	1,972.00	2,058.00	86.00
30-110-61-31-2-110-72700 - Workers Compensation	.00	.00	3,787.73	.00	.00	.00
30-110-61-31-2-110-72750 - VRS Retiree Health Care Credit	1,389.54	1,556.52	1,670.64	1,851.00	1,885.00	34.00
30-110-61-31-2-110-72850 - OPEB ARC	.00	.00	3,080.00	.00	.00	.00
30-110-61-31-2-110-73030 - Conferences-Student Services	6,653.00	5,960.00	7,823.58	3,294.00	3,294.00	.00
30-110-61-31-2-110-73115 - Printing Services	543.26	65.00	135.00	3,665.00	3,665.00	.00

# General Fund Expense Budget

Budget Year 2019

G/L Account - Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2019 City Council/Board Approval	Difference Vs 2018 Adopted Budget
Fund <b>30 - School General Fund</b>						
Locations <b>110 - Central Instruction</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>31 - Instr. Sup. - Improve. of Instr.</b>						
Level <b>2 - Elementary</b>						
Program <b>110 - Regular Instruction</b>						
30-110-61-31-2-110-73245 - Professional Development - Tuition Assistance	4,349.59	5,124.23	4,643.76	3,034.00	3,034.00	.00
30-110-61-31-2-110-75507 - Travel- Supr of Student Services	570.08	.00	538.20	800.00	800.00	.00
30-110-61-31-2-110-75515 - Travel-Director of Elem Inst	534.35	720.00	.00	720.00	720.00	.00
30-110-61-31-2-110-75529 - Travel-Itinerant	.00	.00	.00	1,750.00	1,750.00	.00
30-110-61-31-2-110-76248 - Early Reading Intervention	2,272.95	2,000.01	1,996.68	2,000.00	2,000.00	.00
Program <b>110 - Regular Instruction Totals</b>	\$210,380.94	\$208,294.45	\$217,408.41	\$223,314.00	\$276,689.00	\$53,375.00
Program <b>120 - Special Education</b>						
30-110-61-31-2-120-71110 - Compensation-Administrative	48,259.91	48,984.00	50,208.48	50,208.00	51,745.00	1,537.00
30-110-61-31-2-120-71150 - Compensation-Clerical	54,037.21	54,213.05	55,521.58	56,496.00	56,993.00	497.00
30-110-61-31-2-120-71200 - Compensation-OT	.00	3.01	5.97	250.00	50.00	(200.00)
30-110-61-31-2-120-71625 - Compensation-Travel Allowance	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	.00
30-110-61-31-2-120-72100 - FICA	12,750.99	7,463.42	7,647.80	8,274.00	8,414.00	140.00
30-110-61-31-2-120-72210 - VRS Pension Contribution	24,593.69	14,485.52	15,496.63	17,414.00	17,058.00	(356.00)
30-110-61-31-2-120-72300 - Group Health and Dental Insurance	25,253.11	13,177.10	13,319.31	14,915.00	14,915.00	.00
30-110-61-31-2-120-72400 - VRS Group Life Insurance	2,018.46	1,226.16	1,384.89	1,398.00	1,425.00	27.00
30-110-61-31-2-120-72750 - VRS Retiree Health Care Credit	1,797.86	1,092.24	1,173.51	1,312.00	1,305.00	(7.00)
30-110-61-31-2-120-73225 - Professional Development - Conferences	3,286.89	2,793.56	6,875.88	1,955.00	1,955.00	.00
30-110-61-31-2-120-75505 - Travel- Supr of Sp Ed	629.04	1,448.19	1,866.12	1,372.00	.00	(1,372.00)
30-110-61-31-2-120-75508 - Travel - Director of Student Services	.00	.00	.00	.00	1,372.00	1,372.00
30-110-61-31-2-120-75529 - Travel-Itinerant	233.81	.00	.00	.00	.00	.00
30-110-61-31-2-120-76465 - Testing Materials-Other	.00	.00	10,456.60	8,000.00	8,000.00	.00
Program <b>120 - Special Education Totals</b>	\$174,060.97	\$146,086.25	\$165,156.77	\$162,794.00	\$164,432.00	\$1,638.00
Program <b>140 - Gifted</b>						
30-110-61-31-2-140-73230 - Professional Development - Gifted	1,375.68	1,094.78	1,557.39	1,470.00	870.00	(600.00)
30-110-61-31-2-140-75529 - Travel-Itinerant	142.69	.00	.00	.00	.00	.00
Program <b>140 - Gifted Totals</b>	\$1,518.37	\$1,094.78	\$1,557.39	\$1,470.00	\$870.00	(\$600.00)
Level <b>2 - Elementary Totals</b>	\$385,960.28	\$355,475.48	\$384,122.57	\$387,578.00	\$441,991.00	\$54,413.00

# General Fund Expense Budget

Budget Year 2019

G/L Account - Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2019 City Council/Board Approval	Difference Vs 2018 Adopted Budget
Fund <b>30 - School General Fund</b>						
Locations <b>110 - Central Instruction</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>31 - Instr. Sup. - Improve. of Instr.</b>						
Level <b>3 - Secondary</b>						
Program <b>110 - Regular Instruction</b>						
30-110-61-31-3-110-71110 - Compensation-Administrative	118,572.69	120,351.00	123,360.00	123,360.00	127,163.00	3,803.00
30-110-61-31-3-110-71120 - Compensation-Instructional Salaries	1,576.75	1,334.50	.00	6,000.00	6,000.00	.00
30-110-61-31-3-110-71150 - Compensation-Clerical	37,541.16	38,104.32	39,056.88	38,104.00	44,860.00	6,756.00
30-110-61-31-3-110-71200 - Compensation-OT	.00	.00	.00	250.00	50.00	(200.00)
30-110-61-31-3-110-71625 - Compensation-Travel Allowance	1,200.00	2,400.00	1,100.00	1,200.00	1,200.00	.00
30-110-61-31-3-110-72100 - FICA	10,794.82	12,145.12	12,142.97	12,922.00	13,714.00	792.00
30-110-61-31-3-110-72210 - VRS Pension Contribution	20,304.50	22,278.84	23,810.28	26,351.00	27,922.00	1,571.00
30-110-61-31-3-110-72300 - Group Health and Dental Insurance	14,638.29	18,402.35	18,381.85	19,886.00	19,886.00	.00
30-110-61-31-3-110-72400 - VRS Group Life Insurance	1,666.35	1,885.68	2,127.71	2,115.00	2,333.00	218.00
30-110-61-31-3-110-72750 - VRS Retiree Health Care Credit	1,484.32	1,679.64	1,802.88	1,986.00	2,137.00	151.00
30-110-61-31-3-110-73030 - Conferences-Student Services	5,444.97	5,960.00	7,468.63	3,293.00	3,293.00	.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	4,022.02	2,721.40	3,237.07	3,033.00	3,033.00	.00
30-110-61-31-3-110-75519 - Travel-Director of Sec Inst	709.91	964.20	514.80	720.00	720.00	.00
30-110-61-31-3-110-75529 - Travel-Itinerant	673.26	242.76	89.04	.00	.00	.00
30-110-61-31-3-110-76435 - Supplies - Instructional	.00	(363.42)	162.00	.00	.00	.00
Program <b>110 - Regular Instruction Totals</b>	\$218,629.04	\$228,106.39	\$233,254.11	\$242,885.00	\$255,976.00	\$13,091.00
Program <b>120 - Special Education</b>						
30-110-61-31-3-120-71110 - Compensation-Administrative	48,259.91	48,984.00	50,208.48	50,208.00	51,745.00	1,537.00
30-110-61-31-3-120-71150 - Compensation-Clerical	54,031.36	54,209.41	55,519.44	56,496.00	56,993.00	497.00
30-110-61-31-3-120-71200 - Compensation-OT	.00	2.63	5.59	250.00	50.00	(200.00)
30-110-61-31-3-120-72100 - FICA	4,892.80	7,374.40	7,562.79	8,182.00	8,322.00	140.00
30-110-61-31-3-120-72210 - VRS Pension Contribution	9,785.49	14,484.88	15,496.13	17,414.00	17,058.00	(356.00)
30-110-61-31-3-120-72300 - Group Health and Dental Insurance	8,039.07	13,176.37	13,318.83	14,914.00	14,914.00	.00
30-110-61-31-3-120-72400 - VRS Group Life Insurance	803.08	1,225.68	1,384.58	1,398.00	1,425.00	27.00
30-110-61-31-3-120-72750 - VRS Retiree Health Care Credit	715.39	1,091.88	1,173.21	1,312.00	1,305.00	(7.00)
30-110-61-31-3-120-73225 - Professional Development - Conferences	50.00	.00	.00	807.00	807.00	.00

# General Fund Expense Budget

Budget Year 2019

G/L Account - Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2019 City Council/Board Approval	Difference Vs 2018 Adopted Budget
Fund <b>30 - School General Fund</b>						
Locations <b>110 - Central Instruction</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>31 - Instr. Sup. - Improve. of Instr.</b>						
Level <b>3 - Secondary</b>						
Program <b>120 - Special Education</b>						
30-110-61-31-3-120-75505 - Travel- Supr of Sp Ed	439.50	.00	.00	.00	.00	.00
30-110-61-31-3-120-75529 - Travel-Itinerant	1,118.75	1,064.56	1,563.49	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 <b>120 - Special Education Totals</b>	\$128,135.35	\$141,613.81	\$146,232.54	\$154,731.00	\$156,369.00	\$1,638.00
Program <b>130 - Vocational</b>						
30-110-61-31-3-130-75529 - Travel-Itinerant	339.78	.00	.00	.00	.00	.00
Program <b>130 - Vocational Totals</b>	\$339.78	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Program <b>140 - Gifted</b>						
30-110-61-31-3-140-73230 - Professional Development - Gifted	444.69	750.00	440.00	440.00	440.00	.00
30-110-61-31-3-140-75529 - Travel-Itinerant	47.57	.00	.00	.00	.00	.00
Program <b>140 - Gifted Totals</b>	\$492.26	\$750.00	\$440.00	\$440.00	\$440.00	\$0.00
Level <b>3 - Secondary Totals</b>	\$347,596.43	\$370,470.20	\$379,926.65	\$398,056.00	\$412,785.00	\$14,729.00
Level <b>4 - Middle</b>						
Program <b>110 - Regular Instruction</b>						
30-110-61-31-4-110-71110 - Compensation-Administrative	87,546.24	88,859.04	91,080.96	91,081.00	105,570.00	14,489.00
30-110-61-31-4-110-71120 - Compensation-Instructional Salaries	.00	204.00	3,867.25	3,000.00	3,000.00	.00
30-110-61-31-4-110-71625 - Compensation-Travel Allowance	1,200.00	1,200.00	2,500.00	1,200.00	2,400.00	1,200.00
30-110-61-31-4-110-72100 - FICA	6,744.09	6,808.37	7,330.82	7,289.00	8,489.00	1,200.00
30-110-61-31-4-110-72210 - VRS Pension Contribution	12,647.64	12,493.56	13,352.40	14,864.00	17,024.00	2,160.00
30-110-61-31-4-110-72300 - Group Health and Dental Insurance	7,394.80	7,053.63	7,229.52	9,943.00	9,943.00	.00
30-110-61-31-4-110-72400 - VRS Group Life Insurance	1,038.00	1,057.44	1,193.16	1,193.00	1,422.00	229.00
30-110-61-31-4-110-72750 - VRS Retiree Health Care Credit	924.57	941.88	1,011.00	1,120.00	1,303.00	183.00
30-110-61-31-4-110-73030 - Conferences-Student Services	5,268.60	5,960.00	10,747.88	3,293.00	3,293.00	.00
30-110-61-31-4-110-73245 - Professional Development - Tuition Assistance	3,363.84	3,577.85	3,241.89	3,033.00	3,033.00	.00
30-110-61-31-4-110-75201 - Postage-Student Mailings	.00	.00	347.00	1,100.00	1,100.00	.00
30-110-61-31-4-110-75511 - Travel-Director of Assessment/Tech	3,232.01	850.08	476.75	720.00	720.00	.00
30-110-61-31-4-110-76045 - Furniture and Equip <\$5,000	.00	.00	.00	750.00	750.00	.00
Program <b>110 - Regular Instruction Totals</b>	\$129,359.79	\$129,005.85	\$142,378.63	\$138,586.00	\$158,047.00	\$19,461.00



# General Fund Expense Budget

Budget Year 2019

G/L Account - Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2019 City Council/Board Approval	Difference Vs 2018 Adopted Budget
Fund <b>30 - School General Fund</b>						
Locations <b>110 - Central Instruction</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>31 - Instr. Sup. - Improve. of Instr.</b>						
Level <b>4 - Middle</b>						
Program <b>120 - Special Education</b>						
30-110-61-31-4-120-73075 - Legal Notices-Special Education	838.00	1,128.16	748.14	1,500.00	1,500.00	.00
30-110-61-31-4-120-73225 - Professional Development - Conferences	.00	312.00	.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 <b>120 - Special Education Totals</b>	\$838.00	\$1,440.16	\$748.14	\$4,307.00	\$4,307.00	\$0.00
Program <b>140 - Gifted</b>						
30-110-61-31-4-140-73230 - Professional Development - Gifted	1,185.84	980.00	1,290.00	1,290.00	1,290.00	.00
30-110-61-31-4-140-75529 - Travel-Itinerant	126.84	.00	.00	.00	.00	.00
Program <b>140 - Gifted Totals</b>	\$1,312.68	\$980.00	\$1,290.00	\$1,290.00	\$1,290.00	\$0.00
Level <b>4 - Middle Totals</b>	\$131,510.47	\$131,426.01	\$144,416.77	\$144,183.00	\$163,644.00	\$19,461.00
Level <b>7 - Adult</b>						
Program <b>170 - Adult</b>						
30-110-61-31-7-170-71157 - Compensation-Regional Adult Ed Prog Mgr	20,357.11	21,903.00	22,722.00	7,722.00	13,549.00	5,827.00
30-110-61-31-7-170-71522 - Compensation-REWIP Retirees	.00	.00	.00	.00	6,701.00	6,701.00
30-110-61-31-7-170-72100 - FICA	5,631.59	5,659.38	5,675.56	1,738.00	6,904.00	5,166.00
30-110-61-31-7-170-72210 - VRS Pension Contribution	11,754.15	11,515.56	12,127.08	3,708.00	13,101.00	9,393.00
30-110-61-31-7-170-72300 - Group Health and Dental Insurance	9,326.00	7,952.51	7,238.91	9,943.00	9,943.00	.00
30-110-61-31-7-170-72400 - VRS Group Life Insurance	964.63	974.64	1,083.60	298.00	1,094.00	796.00
30-110-61-31-7-170-72750 - VRS Retiree Health Care Credit	859.25	868.20	918.24	279.00	1,003.00	724.00
Program <b>170 - Adult Totals</b>	\$48,892.73	\$48,873.29	\$49,765.39	\$23,688.00	\$52,295.00	\$28,607.00
Level <b>7 - Adult Totals</b>	\$48,892.73	\$48,873.29	\$49,765.39	\$23,688.00	\$52,295.00	\$28,607.00
Sub-Function <b>31 - Instr. Sup. - Improve. of Instr. Totals</b>	\$913,959.91	\$906,244.98	\$958,231.38	\$953,505.00	\$1,070,715.00	\$117,210.00
Function <b>61 - Instruction Totals</b>	\$3,242,232.52	\$3,067,956.36	\$3,153,576.28	\$3,333,105.00	\$3,562,292.00	\$229,187.00
Function <b>68 - Technology</b>						
Sub-Function <b>21 - Student Guidance</b>						
Level <b>9 - District Wide</b>						
Program <b>800 - Technology</b>						
30-110-68-21-9-800-71141 - Compensation-Technical Support	323,795.76	349,668.58	359,672.24	359,436.00	412,965.00	53,529.00
30-110-68-21-9-800-71200 - Compensation-OT	.00	254.03	713.84	1,000.00	750.00	(250.00)

# General Fund Expense Budget

Budget Year 2019

G/L Account - Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2019 City Council/Board Approval	Difference Vs 2018 Adopted Budget
Fund <b>30 - School General Fund</b>						
Locations <b>110 - Central Instruction</b>						
Function <b>68 - Technology</b>						
Sub-Function <b>21 - Student Guidance</b>						
Level <b>9 - District Wide</b>						
Program <b>800 - Technology</b>						
30-110-68-21-9-800-71625 - Compensation-Travel Allowance	.00	.00	1,200.00	1,200.00	1,200.00	.00
30-110-68-21-9-800-72100 - FICA	23,968.28	25,286.59	26,150.13	27,665.00	31,741.00	4,076.00
30-110-68-21-9-800-72210 - VRS Pension Contribution	45,558.04	48,838.02	52,693.32	58,660.00	64,870.00	6,210.00
30-110-68-21-9-800-72300 - Group Health and Dental Insurance	42,398.08	35,231.58	32,016.51	39,772.00	39,772.00	.00
30-110-68-21-9-800-72400 - VRS Group Life Insurance	3,738.88	4,133.44	4,708.67	4,709.00	5,420.00	711.00
30-110-68-21-9-800-72750 - VRS Retiree Health Care Credit	3,330.41	3,681.79	3,989.76	4,421.00	4,965.00	544.00
30-110-68-21-9-800-72800 - Termination Pay for Vac/Sick Leave	9,959.78	.00	.00	.00	.00	.00
30-110-68-21-9-800-73205 - Software Licensing Fees	93,274.10	113,820.25	85,000.64	178,980.00	200,081.00	21,101.00
30-110-68-21-9-800-73225 - Professional Development - Conferences	5,811.49	5,400.64	5,366.32	5,440.00	5,440.00	.00
30-110-68-21-9-800-75529 - Travel-Itinerant	495.18	600.18	844.62	500.00	500.00	.00
30-110-68-21-9-800-76515 - Software-Instructional	13,570.00	14,970.00	44,059.79	51,115.00	50,495.00	(620.00)
30-110-68-21-9-800-76535 - Network Software	1,599.34	1,423.68	1,391.14	1,400.00	2,000.00	600.00
30-110-68-21-9-800-76545 - Technology Repair and Replace	17,513.16	16,461.85	19,767.35	53,172.00	53,172.00	.00
Program <b>800 - Technology Totals</b>	\$585,012.50	\$619,770.63	\$637,574.33	\$787,470.00	\$873,371.00	\$85,901.00
Level <b>9 - District Wide Totals</b>	\$585,012.50	\$619,770.63	\$637,574.33	\$787,470.00	\$873,371.00	\$85,901.00
Sub-Function <b>21 - Student Guidance Totals</b>	\$585,012.50	\$619,770.63	\$637,574.33	\$787,470.00	\$873,371.00	\$85,901.00
Sub-Function <b>50 - Pupil Transportation (Other)</b>						
Level <b>9 - District Wide</b>						
Program <b>800 - Technology</b>						
30-110-68-50-9-800-76041 - Technology - Software/Online Content	.00	.00	4,300.00	.00	.00	.00
Program <b>800 - Technology Totals</b>	\$0.00	\$0.00	\$4,300.00	\$0.00	\$0.00	\$0.00
Level <b>9 - District Wide Totals</b>	\$0.00	\$0.00	\$4,300.00	\$0.00	\$0.00	\$0.00
Sub-Function <b>50 - Pupil Transportation (Other) Totals</b>	\$0.00	\$0.00	\$4,300.00	\$0.00	\$0.00	\$0.00
Function <b>68 - Technology Totals</b>	\$585,012.50	\$619,770.63	\$641,874.33	\$787,470.00	\$873,371.00	\$85,901.00
Locations <b>110 - Central Instruction Totals</b>	\$3,827,245.02	\$3,687,726.99	\$3,795,450.61	\$4,120,575.00	\$4,435,663.00	\$315,088.00



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# Salem High

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# General Fund Expense Budget

Budget Year 2019

G/L Account - Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2019 City Council/Board Approval	Difference Vs 2018 Adopted Budget
Fund <b>30 - School General Fund</b>						
Locations <b>111 - Salem High School</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>3 - Secondary</b>						
Program <b>110 - Regular Instruction</b>						
30-111-61-10-3-110-71120 - Compensation-Instructional Salaries	3,466,471.82	3,468,735.90	3,536,348.35	3,577,496.00	3,723,862.00	146,366.00
30-111-61-10-3-110-71151 - Compensation-Instructional Asst	74,298.43	75,996.87	78,060.22	78,443.00	78,730.00	287.00
30-111-61-10-3-110-71159 - Compensation- Accompanist	8,991.00	7,681.50	10,179.00	9,045.00	9,045.00	.00
30-111-61-10-3-110-71182 - Compensation-Band Assistants	14,139.10	11,372.69	15,077.35	14,239.00	14,252.00	13.00
30-111-61-10-3-110-71200 - Compensation-OT	.00	100.90	.00	.00	.00	.00
30-111-61-10-3-110-71520 - Compensation-Substitutes	90,439.57	146,725.94	113,626.75	88,000.00	95,087.00	7,087.00
30-111-61-10-3-110-71522 - Compensation-REWIP Retirees	246,523.70	226,656.35	159,677.33	206,278.00	128,963.00	(77,315.00)
30-111-61-10-3-110-71620 - Compensation-Extracurricular	338,700.82	327,528.85	338,146.92	371,513.00	.00	(371,513.00)
Supplements						
30-111-61-10-3-110-71650 - Compensation-NBC Teacher Bonus	22,499.64	42,499.68	39,999.68	.00	.00	.00
30-111-61-10-3-110-72100 - FICA	303,699.68	313,752.56	314,090.37	332,394.00	314,484.00	(17,910.00)
30-111-61-10-3-110-72210 - VRS Pension Contribution	486,318.14	465,985.43	507,091.78	596,649.00	592,550.00	(4,099.00)
30-111-61-10-3-110-72220 - VRS Hybrid Pension Contribution	22,795.76	28,872.40	16,817.23	.00	.00	.00
30-111-61-10-3-110-72300 - Group Health and Dental Insurance	486,659.53	486,713.52	425,983.95	499,333.00	499,333.00	.00
30-111-61-10-3-110-72400 - VRS Group Life Insurance	41,775.38	41,903.40	46,830.86	47,893.00	49,505.00	1,612.00
30-111-61-10-3-110-72510 - Hybrid Disability Insurance	424.45	640.48	309.82	.00	.00	.00
30-111-61-10-3-110-72600 - Unemployment Compensation	19.38	29.46	184.01	.00	.00	.00
30-111-61-10-3-110-72700 - Workers Compensation	.00	.00	24,087.61	.00	.00	.00
30-111-61-10-3-110-72750 - VRS Retiree Health Care Credit	37,213.05	37,324.58	39,678.62	44,968.00	45,348.00	380.00
30-111-61-10-3-110-72800 - Termination Pay for Vac/Sick Leave	10,900.00	.00	20,380.00	.00	.00	.00
30-111-61-10-3-110-72850 - OPEB ARC	.00	.00	21,178.00	.00	.00	.00
30-111-61-10-3-110-73125 - Repair/Maint - Art	620.81	500.50	925.00	700.00	700.00	.00
30-111-61-10-3-110-73126 - Repair & Maint - Athletic Equipment	3,509.60	3,645.00	3,488.79	3,645.00	3,645.00	.00
30-111-61-10-3-110-73145 - Repair/Maint - Family and Consumer Science	121.51	124.00	121.26	124.00	124.00	.00
30-111-61-10-3-110-73150 - Repair/Maint - Math	1,357.55	.00	1,316.00	1,416.00	279.00	(1,137.00)
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	934.66	731.06	860.97	880.00	880.00	.00
30-111-61-10-3-110-73170 - Repair/Maint - Tech Ed	252.03	508.05	494.39	2,165.00	2,165.00	.00

# General Fund Expense Budget

Budget Year 2019

G/L Account - Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2019 City Council/Board Approval	Difference Vs 2018 Adopted Budget
Fund <b>30 - School General Fund</b>						
Locations <b>111 - Salem High School</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>3 - Secondary</b>						
Program <b>110 - Regular Instruction</b>						
30-111-61-10-3-110-73255 - Professional Development	5,549.26	2,043.37	1,473.40	4,000.00	4,000.00	.00
30-111-61-10-3-110-75527 - Travel -Student Competition	1,578.50	.00	1,022.42	8,000.00	8,000.00	.00
30-111-61-10-3-110-76015 - Allotment	69,224.29	68,645.81	69,018.66	73,222.00	75,915.00	2,693.00
30-111-61-10-3-110-76020 - Athletic Training	5,393.04	5,442.97	5,391.41	5,440.00	5,440.00	.00
30-111-61-10-3-110-76030 - Athletics/Athletic Equipment <\$5,000	27,829.98	56,593.19	49,992.01	53,497.00	53,497.00	.00
30-111-61-10-3-110-76045 - Furniture and Equip <\$5,000	1,309.03	4,784.77	29,491.00	1,500.00	2,000.00	500.00
30-111-61-10-3-110-76075 - Registration Guide	1,782.00	1,782.00	1,735.00	2,000.00	1,800.00	(200.00)
30-111-61-10-3-110-76135 - Art Supplies and Equipment <\$5,000	5,698.41	6,433.30	6,637.19	5,706.00	5,706.00	.00
30-111-61-10-3-110-76160 - Auto Body	6,610.10	5,739.79	5,960.16	6,217.00	6,217.00	.00
30-111-61-10-3-110-76165 - Auto Service Tech	1,916.02	1,937.51	1,943.02	2,852.00	3,784.00	932.00
30-111-61-10-3-110-76167 - Career & Tech Ed - STATE	9,325.12	8,161.77	14,874.83	14,875.00	8,376.00	(6,499.00)
30-111-61-10-3-110-76170 - Band	7,872.58	7,970.61	7,976.55	7,975.00	7,975.00	.00
30-111-61-10-3-110-76180 - Black History Month	782.48	1,000.00	1,009.04	1,900.00	1,900.00	.00
30-111-61-10-3-110-76185 - Business Education	570.00	524.57	489.39	570.00	570.00	.00
30-111-61-10-3-110-76190 - Career Communications	1,100.18	682.24	611.47	1,215.00	1,215.00	.00
30-111-61-10-3-110-76195 - Career Education	.00	.00	143.18	.00	.00	.00
30-111-61-10-3-110-76205 - Career/Tech Ed	3,132.78	3,615.95	3,034.47	3,067.00	3,067.00	.00
30-111-61-10-3-110-76215 - Choir	2,054.98	1,816.07	1,786.67	1,755.00	1,755.00	.00
30-111-61-10-3-110-76225 - Chorale	1,149.41	2,042.62	813.71	1,470.00	1,470.00	.00
30-111-61-10-3-110-76235 - Drama	1,250.20	1,985.00	1,985.00	1,985.00	1,985.00	.00
30-111-61-10-3-110-76240 - Drivers Education	195.00	195.00	199.64	200.00	200.00	.00
30-111-61-10-3-110-76255 - English	958.14	995.93	1,047.38	1,061.00	1,061.00	.00
30-111-61-10-3-110-76260 - Family and Consumer Science	5,299.41	3,179.00	3,242.13	3,179.00	3,179.00	.00
30-111-61-10-3-110-76270 - Foreign Language	349.99	325.61	349.00	349.00	349.00	.00
30-111-61-10-3-110-76275 - Freshman Transition	1,037.00	544.00	1,294.19	2,038.00	2,000.00	(38.00)
30-111-61-10-3-110-76290 - Health	420.00	382.80	408.35	425.00	425.00	.00
30-111-61-10-3-110-76295 - Advanced Programs	57,240.49	58,383.91	59,648.85	66,890.00	81,575.00	14,685.00
30-111-61-10-3-110-76305 - ITRT	.00	.00	138.30	.00	.00	.00

# General Fund Expense Budget

Budget Year 2019

G/L Account - Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2019 City Council/Board Approval	Difference Vs 2018 Adopted Budget
Fund <b>30 - School General Fund</b>						
Locations <b>111 - Salem High School</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>3 - Secondary</b>						
Program <b>110 - Regular Instruction</b>						
30-111-61-10-3-110-76340 - Marketing Education	317.62	324.00	327.17	324.00	324.00	.00
30-111-61-10-3-110-76345 - Mathematics	533.41	105.00	170.91	153.00	153.00	.00
30-111-61-10-3-110-76360 - Physical Education	667.78	707.00	707.00	707.00	707.00	.00
30-111-61-10-3-110-76380 - Science	9,118.41	8,845.83	8,875.53	9,610.00	9,610.00	.00
30-111-61-10-3-110-76385 - Social Studies	618.96	1,279.73	1,319.27	1,400.00	1,400.00	.00
30-111-61-10-3-110-76425 - Sp Ed -Transition	.00	.00	.00	250.00	.00	(250.00)
30-111-61-10-3-110-76470 - Welding	5,481.45	6,399.75	6,178.59	5,753.00	5,753.00	.00
30-111-61-10-3-110-76483 - Yearbook	.00	.00	.00	.00	750.00	750.00
30-111-61-10-3-110-76515 - Software-Instructional	4,560.15	5,399.29	5,384.80	5,399.00	6,184.00	785.00
30-111-61-10-3-110-76530 - Computer Supplies	4,054.65	3,964.73	4,516.10	4,617.00	4,617.00	.00
30-111-61-10-3-110-78035 - Science Equipment >\$5,000	3,213.00	3,338.29	2,554.21	.00	.00	.00
Program <b>110 - Regular Instruction Totals</b>	<b>\$5,907,209.43</b>	<b>\$5,963,950.53</b>	<b>\$6,017,054.26</b>	<b>\$6,175,132.00</b>	<b>\$5,872,261.00</b>	<b>(\$302,871.00)</b>
Program <b>120 - Special Education</b>						
30-111-61-10-3-120-71120 - Compensation-Instructional Salaries	475,408.82	512,325.78	512,203.78	515,895.00	471,047.00	(44,848.00)
30-111-61-10-3-120-71151 - Compensation-Instructional Asst	68,128.79	65,078.53	65,029.96	65,252.00	86,233.00	20,981.00
30-111-61-10-3-120-71520 - Compensation-Substitutes	.00	592.48	4,216.13	.00	.00	.00
30-111-61-10-3-120-72100 - FICA	39,665.32	41,508.93	42,245.62	44,458.00	42,632.00	(1,826.00)
30-111-61-10-3-120-72210 - VRS Pension Contribution	63,597.87	56,305.42	59,294.92	94,843.00	87,382.00	(7,461.00)
30-111-61-10-3-120-72220 - VRS Hybrid Pension Contribution	13,333.08	23,767.68	25,197.56	.00	.00	.00
30-111-61-10-3-120-72300 - Group Health and Dental Insurance	98,823.83	99,722.51	98,428.42	73,106.00	73,106.00	.00
30-111-61-10-3-120-72400 - VRS Group Life Insurance	6,313.61	6,777.16	7,550.08	7,613.00	7,300.00	(313.00)
30-111-61-10-3-120-72510 - Hybrid Disability Insurance	248.28	521.38	464.10	.00	.00	.00
30-111-61-10-3-120-72600 - Unemployment Compensation	.00	351.94	.00	.00	.00	.00
30-111-61-10-3-120-72750 - VRS Retiree Health Care Credit	5,623.79	6,036.66	6,397.42	7,148.00	6,687.00	(461.00)
30-111-61-10-3-120-72800 - Termination Pay for Vac/Sick Leave	4,540.00	5,540.00	.00	.00	.00	.00
30-111-61-10-3-120-76390 - Sp Ed LD	408.59	691.02	366.80	300.00	300.00	.00
30-111-61-10-3-120-76398 - Sp Ed ED	746.05	750.00	694.55	500.00	500.00	.00
30-111-61-10-3-120-76405 - Sp Ed EMH	376.65	446.79	398.56	300.00	300.00	.00



# General Fund Expense Budget

Budget Year 2019

G/L Account - Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2019 City Council/Board Approval	Difference Vs 2018 Adopted Budget
Fund <b>30 - School General Fund</b>						
Locations <b>111 - Salem High School</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>3 - Secondary</b>						
Program <b>120 - Special Education</b>						
30-111-61-10-3-120-76425 - Sp Ed -Transition	443.19	249.98	228.87	250.00	500.00	250.00
Program <b>120 - Special Education Totals</b>	\$777,657.87	\$820,666.26	\$822,716.77	\$809,665.00	\$775,987.00	(\$33,678.00)
Program <b>130 - Vocational</b>						
30-111-61-10-3-130-71120 - Compensation-Instructional Salaries	589,409.71	562,190.84	574,280.03	601,367.00	608,882.00	7,515.00
30-111-61-10-3-130-71650 - Compensation-NBC Teacher Bonus	2,499.96	.00	.00	.00	.00	.00
30-111-61-10-3-130-72100 - FICA	41,802.03	38,403.56	38,829.35	46,005.00	46,579.00	574.00
30-111-61-10-3-130-72210 - VRS Pension Contribution	83,951.15	75,181.93	77,518.96	98,143.00	95,473.00	(2,670.00)
30-111-61-10-3-130-72220 - VRS Hybrid Pension Contribution	.00	3,147.43	6,629.03	.00	.00	.00
30-111-61-10-3-130-72300 - Group Health and Dental Insurance	105,330.08	99,108.48	93,556.85	91,771.00	83,211.00	(8,560.00)
30-111-61-10-3-130-72400 - VRS Group Life Insurance	6,889.78	6,629.52	7,726.05	7,878.00	7,976.00	98.00
30-111-61-10-3-130-72510 - Hybrid Disability Insurance	.00	48.36	122.10	.00	.00	.00
30-111-61-10-3-130-72750 - VRS Retiree Health Care Credit	6,137.18	5,905.18	6,371.29	7,397.00	7,307.00	(90.00)
Program <b>130 - Vocational Totals</b>	\$836,019.89	\$790,615.30	\$805,033.66	\$852,561.00	\$849,428.00	(\$3,133.00)
Program <b>150 - Other</b>						
30-111-61-10-3-150-71620 - Compensation-Extracurricular Supplements	.00	.00	.00	.00	386,361.00	386,361.00
30-111-61-10-3-150-72100 - FICA	.00	.00	.00	.00	29,557.00	29,557.00
30-111-61-10-3-150-72210 - VRS Pension Contribution	.00	.00	.00	.00	5,741.00	5,741.00
30-111-61-10-3-150-72300 - Group Health and Dental Insurance	.00	.00	.00	.00	8,560.00	8,560.00
30-111-61-10-3-150-72400 - VRS Group Life Insurance	.00	.00	.00	.00	480.00	480.00
30-111-61-10-3-150-72750 - VRS Retiree Health Care Credit	.00	.00	.00	.00	439.00	439.00
Program <b>150 - Other Totals</b>	\$0.00	\$0.00	\$0.00	\$0.00	\$431,138.00	\$431,138.00
Level <b>3 - Secondary Totals</b>	\$7,520,887.19	\$7,575,232.09	\$7,644,804.69	\$7,837,358.00	\$7,928,814.00	\$91,456.00
Sub-Function <b>10 - Classroom Instruction Totals</b>	\$7,520,887.19	\$7,575,232.09	\$7,644,804.69	\$7,837,358.00	\$7,928,814.00	\$91,456.00
Sub-Function <b>21 - Student Guidance</b>						
Level <b>3 - Secondary</b>						
Program <b>110 - Regular Instruction</b>						
30-111-61-21-3-110-71124 - Compensation-Guidance Counselors	275,085.74	252,137.56	251,235.76	206,023.00	257,846.00	51,823.00
30-111-61-21-3-110-71150 - Compensation-Clerical	30,830.16	31,352.66	32,074.92	32,075.00	32,877.00	802.00
30-111-61-21-3-110-71522 - Compensation-REWIP Retirees	.00	.00	.00	44,813.00	.00	(44,813.00)

# General Fund Expense Budget

Budget Year 2019

G/L Account - Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2019 City Council/Board Approval	Difference Vs 2018 Adopted Budget
Fund <b>30 - School General Fund</b>						
Locations <b>111 - Salem High School</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>21 - Student Guidance</b>						
Level <b>3 - Secondary</b>						
Program <b>110 - Regular Instruction</b>						
30-111-61-21-3-110-71650 - Compensation-NBC Teacher Bonus	2,499.96	4,999.96	4,999.96	.00	.00	.00
30-111-61-21-3-110-72100 - FICA	22,526.76	20,625.43	21,707.91	21,643.00	22,240.00	597.00
30-111-61-21-3-110-72210 - VRS Pension Contribution	43,837.85	31,583.75	27,405.12	38,858.00	45,585.00	6,727.00
30-111-61-21-3-110-72220 - VRS Hybrid Pension Contribution	.00	6,524.64	14,069.60	.00	.00	.00
30-111-61-21-3-110-72300 - Group Health and Dental Insurance	32,371.54	22,210.93	21,813.63	34,470.00	34,470.00	.00
30-111-61-21-3-110-72400 - VRS Group Life Insurance	3,597.75	3,225.30	3,706.21	3,119.00	3,808.00	689.00
30-111-61-21-3-110-72510 - Hybrid Disability Insurance	.00	137.35	259.10	.00	.00	.00
30-111-61-21-3-110-72750 - VRS Retiree Health Care Credit	3,204.66	2,872.98	3,140.28	2,929.00	3,489.00	560.00
30-111-61-21-3-110-72800 - Termination Pay for Vac/Sick Leave	2,020.00	.00	.00	.00	.00	.00
30-111-61-21-3-110-76285 - Guidance	862.73	803.54	848.83	865.00	3,467.00	2,602.00
Program <b>110 - Regular Instruction Totals</b>	<b>\$416,837.15</b>	<b>\$376,474.10</b>	<b>\$381,261.32</b>	<b>\$384,795.00</b>	<b>\$403,782.00</b>	<b>\$18,987.00</b>
Level <b>3 - Secondary Totals</b>	<b>\$416,837.15</b>	<b>\$376,474.10</b>	<b>\$381,261.32</b>	<b>\$384,795.00</b>	<b>\$403,782.00</b>	<b>\$18,987.00</b>
Sub-Function <b>21 - Student Guidance Totals</b>	<b>\$416,837.15</b>	<b>\$376,474.10</b>	<b>\$381,261.32</b>	<b>\$384,795.00</b>	<b>\$403,782.00</b>	<b>\$18,987.00</b>
Sub-Function <b>32 - Instr. Sup. - Media Services</b>						
Level <b>3 - Secondary</b>						
Program <b>110 - Regular Instruction</b>						
30-111-61-32-3-110-71122 - Compensation-Librarians	100,961.56	101,705.44	100,281.98	104,239.00	108,153.00	3,914.00
30-111-61-32-3-110-71152 - Compensation - Media Clerk	15,765.22	16,454.16	16,947.84	16,948.00	15,975.00	(973.00)
30-111-61-32-3-110-72100 - FICA	8,798.80	8,744.46	8,596.53	9,271.00	9,496.00	225.00
30-111-61-32-3-110-72210 - VRS Pension Contribution	9,468.00	6,882.12	7,399.80	19,778.00	19,463.00	(315.00)
30-111-61-32-3-110-72220 - VRS Hybrid Pension Contribution	7,414.23	9,624.77	10,366.19	.00	.00	.00
30-111-61-32-3-110-72300 - Group Health and Dental Insurance	22,184.84	24,317.96	22,427.80	23,665.00	23,665.00	.00
30-111-61-32-3-110-72400 - VRS Group Life Insurance	1,385.60	1,397.16	1,587.48	1,588.00	1,626.00	38.00
30-111-61-32-3-110-72510 - Hybrid Disability Insurance	138.03	212.46	190.90	.00	.00	.00
30-111-61-32-3-110-72750 - VRS Retiree Health Care Credit	1,234.19	1,244.40	1,345.14	1,491.00	1,490.00	(1.00)
30-111-61-32-3-110-73015 - Binding Services	305.00	1,686.27	676.62	1,694.00	1,694.00	.00
30-111-61-32-3-110-73130 - Repair/Maint - Audio/Visual	3,121.08	.00	148.00	.00	.00	.00
30-111-61-32-3-110-76155 - Audio Visual Media	2,640.21	5,589.02	5,974.13	6,133.00	6,133.00	.00
30-111-61-32-3-110-76325 - Library Books and Supplies	4,012.18	3,306.88	3,240.16	3,327.00	3,327.00	.00

# General Fund Expense Budget

Budget Year 2019

G/L Account - Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2019 City Council/Board Approval	Difference Vs 2018 Adopted Budget
Fund <b>30 - School General Fund</b>						
Locations <b>111 - Salem High School</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>32 - Instr. Sup. - Media Services</b>						
Level <b>3 - Secondary</b>						
Program <b>110 - Regular Instruction</b>						
30-111-61-32-3-110-76330 - Library Reference Materials	2,763.03	1,189.51	1,189.51	1,190.00	1,190.00	.00
30-111-61-32-3-110-76355 - Periodicals	3,882.00	5,455.13	5,454.50	5,455.00	5,455.00	.00
Program <b>110 - Regular Instruction Totals</b>	<b>\$184,073.97</b>	<b>\$187,809.74</b>	<b>\$185,826.58</b>	<b>\$194,779.00</b>	<b>\$197,667.00</b>	<b>\$2,888.00</b>
Level <b>3 - Secondary Totals</b>	<b>\$184,073.97</b>	<b>\$187,809.74</b>	<b>\$185,826.58</b>	<b>\$194,779.00</b>	<b>\$197,667.00</b>	<b>\$2,888.00</b>
Sub-Function <b>32 - Instr. Sup. - Media Services Totals</b>	<b>\$184,073.97</b>	<b>\$187,809.74</b>	<b>\$185,826.58</b>	<b>\$194,779.00</b>	<b>\$197,667.00</b>	<b>\$2,888.00</b>
Sub-Function <b>41 - Admin. Principals Office</b>						
Level <b>3 - Secondary</b>						
Program <b>110 - Regular Instruction</b>						
30-111-61-41-3-110-71126 - Compensation-Principals	100,419.21	106,043.04	108,693.96	108,694.00	109,856.00	1,162.00
30-111-61-41-3-110-71127 - Compensation-Asst Principals	260,780.37	264,692.16	271,309.92	271,309.00	242,688.00	(28,621.00)
30-111-61-41-3-110-71150 - Compensation-Clerical	135,836.56	133,944.96	136,590.11	137,469.00	120,581.00	(16,888.00)
30-111-61-41-3-110-71200 - Compensation-OT	.00	1,601.94	700.36	2,500.00	2,500.00	.00
30-111-61-41-3-110-71520 - Compensation-Substitutes	1,865.33	1,906.56	1,616.93	.00	.00	.00
30-111-61-41-3-110-71522 - Compensation-REWIP Retirees	.00	.00	.00	10,590.00	.00	(10,590.00)
30-111-61-41-3-110-72100 - FICA	37,006.26	37,294.06	38,688.69	40,588.00	35,518.00	(5,070.00)
30-111-61-41-3-110-72210 - VRS Pension Contribution	71,230.57	71,553.45	75,861.50	84,451.00	75,362.00	(9,089.00)
30-111-61-41-3-110-72300 - Group Health and Dental Insurance	72,889.72	73,203.02	67,902.80	63,106.00	63,106.00	.00
30-111-61-41-3-110-72400 - VRS Group Life Insurance	5,849.50	6,054.75	6,778.97	6,779.00	6,296.00	(483.00)
30-111-61-41-3-110-72750 - VRS Retiree Health Care Credit	5,211.34	5,393.21	5,743.84	6,365.00	5,768.00	(597.00)
30-111-61-41-3-110-72800 - Termination Pay for Vac/Sick Leave	.00	.00	15,685.56	.00	.00	.00
30-111-61-41-3-110-75201 - Postage-Student Mailings	7,440.24	7,741.06	7,864.93	8,200.00	6,700.00	(1,500.00)
30-111-61-41-3-110-75521 - Travel-Principals	3,597.66	3,177.17	3,193.42	3,600.00	3,600.00	.00
30-111-61-41-3-110-75803 - Dues-Accreditation	903.00	1,072.00	1,141.00	1,419.00	1,419.00	.00
30-111-61-41-3-110-76005 - After Prom	449.98	435.47	442.00	.00	.00	.00
30-111-61-41-3-110-76230 - Commencement	2,143.12	7,322.08	7,955.07	9,322.00	9,322.00	.00
Program <b>110 - Regular Instruction Totals</b>	<b>\$705,622.86</b>	<b>\$721,434.93</b>	<b>\$750,169.06</b>	<b>\$754,392.00</b>	<b>\$682,716.00</b>	<b>(\$71,676.00)</b>
Level <b>3 - Secondary Totals</b>	<b>\$705,622.86</b>	<b>\$721,434.93</b>	<b>\$750,169.06</b>	<b>\$754,392.00</b>	<b>\$682,716.00</b>	<b>(\$71,676.00)</b>
Sub-Function <b>41 - Admin. Principals Office Totals</b>	<b>\$705,622.86</b>	<b>\$721,434.93</b>	<b>\$750,169.06</b>	<b>\$754,392.00</b>	<b>\$682,716.00</b>	<b>(\$71,676.00)</b>
Function <b>61 - Instruction Totals</b>	<b>\$8,827,421.17</b>	<b>\$8,860,950.86</b>	<b>\$8,962,061.65</b>	<b>\$9,171,324.00</b>	<b>\$9,212,979.00</b>	<b>\$41,655.00</b>

# General Fund Expense Budget

Budget Year 2019

G/L Account - Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2019 City Council/Board Approval	Difference Vs 2018 Adopted Budget
Fund <b>30 - School General Fund</b>						
Locations <b>111 - Salem High School</b>						
Function <b>62 - Administration, Attend. &amp; Health</b>						
Sub-Function <b>62 - Admin, Attend. &amp; Health</b>						
Level <b>9 - District Wide</b>						
Program <b>222 - Health Services</b>						
30-111-62-62-9-222-76100 - Supplies - Nursing	555.33	551.08	556.32	556.00	556.00	.00
Program <b>222 - Health Services Totals</b>	<b>\$555.33</b>	<b>\$551.08</b>	<b>\$556.32</b>	<b>\$556.00</b>	<b>\$556.00</b>	<b>\$0.00</b>
Level <b>9 - District Wide Totals</b>	<b>\$555.33</b>	<b>\$551.08</b>	<b>\$556.32</b>	<b>\$556.00</b>	<b>\$556.00</b>	<b>\$0.00</b>
Sub-Function <b>62 - Admin, Attend. &amp; Health Totals</b>	<b>\$555.33</b>	<b>\$551.08</b>	<b>\$556.32</b>	<b>\$556.00</b>	<b>\$556.00</b>	<b>\$0.00</b>
Function <b>62 - Administration, Attend. &amp; Health Totals</b>	<b>\$555.33</b>	<b>\$551.08</b>	<b>\$556.32</b>	<b>\$556.00</b>	<b>\$556.00</b>	<b>\$0.00</b>
Function <b>64 - Operation &amp; Maintenance</b>						
Sub-Function <b>64 - Operation &amp; Maintenance</b>						
Level <b>9 - District Wide</b>						
Program <b>420 - Building Services</b>						
30-111-64-64-9-420-71190 - Compensation-Custodians	237,696.25	240,636.99	255,739.41	256,032.00	268,301.00	12,269.00
30-111-64-64-9-420-71200 - Compensation-OT	.00	6,391.80	11,006.29	6,000.00	10,000.00	4,000.00
30-111-64-64-9-420-71520 - Compensation-Substitutes	8,452.40	8,379.68	5,124.58	7,000.00	7,000.00	.00
30-111-64-64-9-420-72100 - FICA	18,284.10	18,482.51	19,630.03	20,581.00	21,826.00	1,245.00
30-111-64-64-9-420-72210 - VRS Pension Contribution	17,943.21	18,778.05	13,489.08	11,086.00	9,900.00	(1,186.00)
30-111-64-64-9-420-72220 - VRS Hybrid Pension Contribution	678.79	1,224.14	937.50	.00	.00	.00
30-111-64-64-9-420-72300 - Group Health and Dental Insurance	76,200.18	69,969.50	68,842.29	90,902.00	90,902.00	.00
30-111-64-64-9-420-72400 - VRS Group Life Insurance	2,535.93	2,722.22	3,233.04	3,359.00	3,520.00	161.00
30-111-64-64-9-420-72510 - Hybrid Disability Insurance	51.02	91.85	232.02	.00	.00	.00
30-111-64-64-9-420-72600 - Unemployment Compensation	.00	.00	172.74	.00	.00	.00
30-111-64-64-9-420-72700 - Workers Compensation	7,559.00	7,559.00	2,840.80	7,559.00	7,559.00	.00
30-111-64-64-9-420-72750 - VRS Retiree Health Care Credit	1,472.40	1,582.69	1,854.94	1,767.00	1,583.00	(184.00)
30-111-64-64-9-420-72800 - Termination Pay for Vac/Sick Leave	(.22)	117.34	423.03	.00	.00	.00
30-111-64-64-9-420-72850 - OPEB ARC	.00	.00	2,310.00	.00	.00	.00
30-111-64-64-9-420-73180 - Repair/Maint - Other Contracted	24,251.68	18,351.12	37,365.44	22,000.00	22,000.00	.00
30-111-64-64-9-420-74900 - Building Maintenance -City	156,369.07	146,793.08	174,805.48	165,950.00	165,950.00	.00
30-111-64-64-9-420-75001 - Telecom/ Internet Services	11,101.68	15,363.48	11,707.37	11,000.00	12,000.00	1,000.00
30-111-64-64-9-420-75004 - Utilities - Electric	293,035.65	268,915.07	275,676.29	305,000.00	304,000.00	(1,000.00)
30-111-64-64-9-420-75005 - Utilities - Natural Gas	29,915.40	16,814.98	20,714.92	27,600.00	24,000.00	(3,600.00)
30-111-64-64-9-420-75009 - Utilities - Water and Sewer	47,518.14	47,870.03	54,354.07	55,000.00	54,500.00	(500.00)

# General Fund Expense Budget

Budget Year 2019

G/L Account - Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2019 City Council/Board Approval	Difference Vs 2018 Adopted Budget
Fund <b>30 - School General Fund</b>						
Locations <b>111 - Salem High School</b>						
Function <b>64 - Operation &amp; Maintenance</b>						
Sub-Function <b>64 - Operation &amp; Maintenance</b>						
Level <b>9 - District Wide</b>						
Program <b>420 - Building Services</b>						
30-111-64-64-9-420-76055 - Machines, Equipment and Tools <\$5,000	6,563.65	583.44	3,139.18	1,800.00	1,800.00	.00
30-111-64-64-9-420-76110 - Supplies - Operational	28,653.37	25,756.07	26,305.33	20,000.00	20,000.00	.00
Program <b>420 - Building Services Totals</b>	\$968,281.70	\$916,383.04	\$989,903.83	\$1,012,636.00	\$1,024,841.00	\$12,205.00
Program <b>430 - Grounds Services</b>						
30-111-64-64-9-430-74910 - Grounds Maintenance-City	43,549.75	49,803.10	44,509.99	45,500.00	42,000.00	(3,500.00)
Program <b>430 - Grounds Services Totals</b>	\$43,549.75	\$49,803.10	\$44,509.99	\$45,500.00	\$42,000.00	(\$3,500.00)
Program <b>460 - Security Services</b>						
30-111-64-64-9-460-71142 - Compensation-Security Guard	38,081.95	22,100.99	22,760.88	22,761.00	23,330.00	569.00
30-111-64-64-9-460-71200 - Compensation-OT	.00	.00	17.78	.00	.00	.00
30-111-64-64-9-460-72100 - FICA	2,839.44	1,615.32	1,667.04	1,741.00	1,785.00	44.00
30-111-64-64-9-460-72210 - VRS Pension Contribution	3,014.20	3,060.21	3,324.31	986.00	861.00	(125.00)
30-111-64-64-9-460-72300 - Group Health and Dental Insurance	7,399.68	7,296.74	7,294.11	9,943.00	9,943.00	.00
30-111-64-64-9-460-72400 - VRS Group Life Insurance	247.33	258.99	297.21	299.00	306.00	7.00
30-111-64-64-9-460-72750 - VRS Retiree Health Care Credit	220.38	230.74	251.71	157.00	138.00	(19.00)
Program <b>460 - Security Services Totals</b>	\$51,802.98	\$34,562.99	\$35,613.04	\$35,887.00	\$36,363.00	\$476.00
Level <b>9 - District Wide Totals</b>	\$1,063,634.43	\$1,000,749.13	\$1,070,026.86	\$1,094,023.00	\$1,103,204.00	\$9,181.00
Sub-Function <b>64 - Operation &amp; Maintenance Totals</b>	\$1,063,634.43	\$1,000,749.13	\$1,070,026.86	\$1,094,023.00	\$1,103,204.00	\$9,181.00
Function <b>64 - Operation &amp; Maintenance Totals</b>	\$1,063,634.43	\$1,000,749.13	\$1,070,026.86	\$1,094,023.00	\$1,103,204.00	\$9,181.00
Function <b>68 - Technology</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>9 - District Wide</b>						
Program <b>800 - Technology</b>						
30-111-68-10-9-800-71139 - Compensation-ITRT	.00	30,440.04	32,125.77	31,672.00	33,211.00	1,539.00
30-111-68-10-9-800-72100 - FICA	.00	2,284.14	2,423.43	2,423.00	2,541.00	118.00
30-111-68-10-9-800-72210 - VRS Pension Contribution	.00	4,279.90	4,643.18	5,169.00	5,207.00	38.00
30-111-68-10-9-800-72300 - Group Health and Dental Insurance	.00	3,705.92	3,647.08	4,971.00	4,971.00	.00
30-111-68-10-9-800-72400 - VRS Group Life Insurance	.00	362.26	414.98	415.00	435.00	20.00
30-111-68-10-9-800-72750 - VRS Retiree Health Care Credit	.00	322.68	351.60	390.00	399.00	9.00

# General Fund Expense Budget

Budget Year 2019

G/L Account - Account Description		2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2019 City Council/Board Approval	Difference Vs 2018 Adopted Budget
Fund	<b>30 - School General Fund</b>						
Locations	<b>111 - Salem High School</b>						
Function	<b>68 - Technology</b>						
Sub-Function	<b>10 - Classroom Instruction</b>						
Level	<b>9 - District Wide</b>						
Program	<b>800 - Technology</b>						
30-111-68-10-9-800-76305	- ITRT	891.80	910.35	759.88	900.00	900.00	.00
30-111-68-10-9-800-76545	- Technology Repair and Replace	4,608.86	4,494.29	4,241.89	4,050.00	4,050.00	.00
30-111-68-10-9-800-78050	- Technology Addl VPSA Eligible	79,852.10	138,959.97	8,802.30	80,000.00	91,550.00	11,550.00
Program	<b>800 - Technology Totals</b>	<b>\$85,352.76</b>	<b>\$185,759.55</b>	<b>\$57,410.11</b>	<b>\$129,990.00</b>	<b>\$143,264.00</b>	<b>\$13,274.00</b>
Level	<b>9 - District Wide Totals</b>	<b>\$85,352.76</b>	<b>\$185,759.55</b>	<b>\$57,410.11</b>	<b>\$129,990.00</b>	<b>\$143,264.00</b>	<b>\$13,274.00</b>
Sub-Function	<b>10 - Classroom Instruction Totals</b>	<b>\$85,352.76</b>	<b>\$185,759.55</b>	<b>\$57,410.11</b>	<b>\$129,990.00</b>	<b>\$143,264.00</b>	<b>\$13,274.00</b>
Function	<b>68 - Technology Totals</b>	<b>\$85,352.76</b>	<b>\$185,759.55</b>	<b>\$57,410.11</b>	<b>\$129,990.00</b>	<b>\$143,264.00</b>	<b>\$13,274.00</b>
Locations	<b>111 - Salem High School Totals</b>	<b>\$9,976,963.69</b>	<b>\$10,048,010.62</b>	<b>\$10,090,054.94</b>	<b>\$10,395,893.00</b>	<b>\$10,460,003.00</b>	<b>\$64,110.00</b>



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# Andrew Lewis Middle



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# General Fund Expense Budget

Budget Year 2019

G/L Account - Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2019 City Council/Board Approval	Difference Vs 2018 Adopted Budget
Fund <b>30 - School General Fund</b>						
Locations <b>112 - Andrew Lewis Middle School</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>4 - Middle</b>						
Program <b>110 - Regular Instruction</b>						
30-112-61-10-4-110-71120 - Compensation-Instructional Salaries	2,740,138.03	2,703,266.72	2,804,081.66	2,792,848.00	2,795,913.00	3,065.00
30-112-61-10-4-110-71151 - Compensation-Instructional Asst	37,418.05	44,162.49	39,966.58	41,418.00	46,607.00	5,189.00
30-112-61-10-4-110-71159 - Compensation- Accompanist	4,050.00	3,415.50	2,565.00	4,050.00	4,050.00	.00
30-112-61-10-4-110-71182 - Compensation-Band Assistants	.00	1,340.92	173.67	.00	.00	.00
30-112-61-10-4-110-71520 - Compensation-Substitutes	75,280.00	90,234.60	87,454.25	65,000.00	80,000.00	15,000.00
30-112-61-10-4-110-71522 - Compensation-REWIP Retirees	127,877.89	101,854.65	66,004.43	107,602.00	137,073.00	29,471.00
30-112-61-10-4-110-71620 - Compensation-Extracurricular Supplements	133,604.54	137,181.20	150,335.00	154,839.00	.00	(154,839.00)
30-112-61-10-4-110-71650 - Compensation-NBC Teacher Bonus	9,999.84	19,999.84	17,499.84	.00	.00	.00
30-112-61-10-4-110-72100 - FICA	229,564.54	225,814.43	231,545.22	242,180.00	234,237.00	(7,943.00)
30-112-61-10-4-110-72210 - VRS Pension Contribution	389,732.17	364,801.29	369,857.45	462,552.00	445,437.00	(17,115.00)
30-112-61-10-4-110-72220 - VRS Hybrid Pension Contribution	2,609.48	15,113.59	38,245.62	.00	.00	.00
30-112-61-10-4-110-72300 - Group Health and Dental Insurance	374,878.20	325,799.68	319,276.13	353,058.00	353,058.00	.00
30-112-61-10-4-110-72400 - VRS Group Life Insurance	32,252.54	32,099.76	36,463.18	37,129.00	37,214.00	85.00
30-112-61-10-4-110-72510 - Hybrid Disability Insurance	48.60	320.64	693.24	.00	.00	.00
30-112-61-10-4-110-72700 - Workers Compensation	.00	.00	16,748.88	.00	.00	.00
30-112-61-10-4-110-72750 - VRS Retiree Health Care Credit	28,650.49	28,645.32	30,898.32	34,861.00	34,090.00	(771.00)
30-112-61-10-4-110-72800 - Termination Pay for Vac/Sick Leave	8,680.00	6,500.00	14,400.00	.00	.00	.00
30-112-61-10-4-110-72850 - OPEB ARC	.00	.00	15,017.00	.00	.00	.00
30-112-61-10-4-110-73126 - Repair & Maint - Athletic Equipment	3,039.98	2,234.06	2,144.28	3,042.00	3,042.00	.00
30-112-61-10-4-110-73135 - Repair/Maint - Band Instruments	2,500.00	3,000.00	3,000.00	3,000.00	3,000.00	.00
30-112-61-10-4-110-73140 - Repair/Maint - Business Ed	376.43	234.85	235.21	240.00	240.00	.00
30-112-61-10-4-110-73145 - Repair/Maint - Family and Consumer Science	1,276.52	309.79	311.88	380.00	380.00	.00
30-112-61-10-4-110-73148 - Repair & Maint - Foreign Language Dept	234.00	314.69	110.45	328.00	334.00	6.00
30-112-61-10-4-110-73150 - Repair/Maint - Math	2,780.18	3,280.52	3,287.20	3,284.00	1,964.00	(1,320.00)
30-112-61-10-4-110-73154 - Repair & Maint - PE Equipment	226.79	279.91	281.79	280.00	280.00	.00
30-112-61-10-4-110-73155 - Repair/Maint - Piano	569.20	780.07	280.24	280.00	280.00	.00
30-112-61-10-4-110-73165 - Repair/Maint - Science	1,157.55	2,333.75	1,825.66	2,383.00	2,383.00	.00

# General Fund Expense Budget

Budget Year 2019

G/L Account - Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2019 City Council/Board Approval	Difference Vs 2018 Adopted Budget
Fund <b>30 - School General Fund</b>						
Locations <b>112 - Andrew Lewis Middle School</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>4 - Middle</b>						
Program <b>110 - Regular Instruction</b>						
30-112-61-10-4-110-73175 - Repair/Maint- Computer	544.46	.00	193.63	450.00	200.00	(250.00)
30-112-61-10-4-110-73255 - Professional Development	.00	.00	100.00	200.00	200.00	.00
30-112-61-10-4-110-76010 - Agenda Books	4,553.50	3,461.80	3,393.92	3,394.00	3,394.00	.00
30-112-61-10-4-110-76015 - Allotment	36,587.53	33,521.71	32,021.45	40,040.00	41,175.00	1,135.00
30-112-61-10-4-110-76030 - Athletics/Athletic Equipment <\$5,000	7,077.84	7,973.72	7,401.00	7,200.00	7,200.00	.00
30-112-61-10-4-110-76045 - Furniture and Equip <\$5,000	3,969.00	.00	.00	600.00	1,127.00	527.00
30-112-61-10-4-110-76075 - Registration Guide	94.15	300.00	.00	300.00	300.00	.00
30-112-61-10-4-110-76085 - School Improvement	.00	.00	.00	100.00	100.00	.00
30-112-61-10-4-110-76090 - Student Recognition	965.80	1,232.30	1,468.16	1,619.00	1,619.00	.00
30-112-61-10-4-110-76135 - Art Supplies and Equipment <\$5,000	1,982.40	1,840.37	1,850.25	1,890.00	2,500.00	610.00
30-112-61-10-4-110-76170 - Band	1,807.73	1,617.47	1,596.63	1,600.00	1,600.00	.00
30-112-61-10-4-110-76185 - Business Education	1,310.43	1,241.89	1,259.10	1,261.00	1,261.00	.00
30-112-61-10-4-110-76210 - Character Education	27.03	.00	.00	.00	.00	.00
30-112-61-10-4-110-76215 - Choir	1,661.94	1,940.00	1,938.84	1,940.00	1,941.00	1.00
30-112-61-10-4-110-76235 - Drama	381.75	181.75	338.29	360.00	410.00	50.00
30-112-61-10-4-110-76260 - Family and Consumer Science	1,889.97	1,817.80	2,152.40	2,150.00	2,660.00	510.00
30-112-61-10-4-110-76270 - Foreign Language	182.00	166.80	123.85	189.00	187.00	(2.00)
30-112-61-10-4-110-76290 - Health	490.00	458.56	473.48	486.00	486.00	.00
30-112-61-10-4-110-76300 - Intro to Computers	576.41	867.40	839.16	839.00	839.00	.00
30-112-61-10-4-110-76320 - Language Arts	2,574.82	2,444.60	2,409.62	2,442.00	2,443.00	1.00
30-112-61-10-4-110-76345 - Mathematics	1,561.68	1,248.00	1,143.07	1,248.00	1,248.00	.00
30-112-61-10-4-110-76360 - Physical Education	635.48	529.98	560.53	559.00	559.00	.00
30-112-61-10-4-110-76380 - Science	2,232.13	1,980.35	2,242.43	2,000.00	2,000.00	.00
30-112-61-10-4-110-76385 - Social Studies	563.68	381.45	257.30	1,000.00	1,000.00	.00
30-112-61-10-4-110-76440 - Technology Education	2,117.26	2,048.80	2,490.48	2,500.00	5,403.00	2,903.00
30-112-61-10-4-110-76515 - Software-Instructional	8,861.61	8,758.69	9,953.25	8,823.00	9,240.00	417.00
30-112-61-10-4-110-76530 - Computer Supplies	1,964.01	1,699.90	1,978.13	2,000.00	2,500.00	500.00
Program <b>110 - Regular Instruction Totals</b>	\$4,291,557.63	\$4,189,031.61	\$4,328,887.15	\$4,393,944.00	\$4,271,174.00	(\$122,770.00)

# General Fund Expense Budget

Budget Year 2019

G/L Account - Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Amount	2019 City Council/Board Approval	Difference Vs 2018 Adopted Budget
Program <b>120 - Special Education</b>						
30-112-61-10-4-120-71120 - Compensation-Instructional Salaries	307,497.83	309,430.84	296,853.13	313,822.00	323,873.00	10,051.00
30-112-61-10-4-120-71151 - Compensation-Instructional Asst	50,813.77	48,841.24	45,028.51	49,292.00	50,596.00	1,304.00
30-112-61-10-4-120-71520 - Compensation-Substitutes	125.04	.00	4,501.77	.00	.00	.00
30-112-61-10-4-120-71522 - Compensation-REWIP Retirees	.00	.00	.00	10,363.00	.00	(10,363.00)
30-112-61-10-4-120-72100 - FICA	26,659.49	26,067.40	25,008.46	28,571.00	28,647.00	76.00
30-112-61-10-4-120-72210 - VRS Pension Contribution	50,581.61	47,886.86	50,946.60	59,260.00	58,717.00	(543.00)
30-112-61-10-4-120-72220 - VRS Hybrid Pension Contribution	.00	1,718.94	2,051.19	.00	.00	.00
30-112-61-10-4-120-72300 - Group Health and Dental Insurance	50,984.29	45,702.71	43,550.71	60,656.00	60,656.00	.00
30-112-61-10-4-120-72400 - VRS Group Life Insurance	4,144.21	4,198.51	4,735.63	4,757.00	4,906.00	149.00
30-112-61-10-4-120-72510 - Hybrid Disability Insurance	.00	25.69	34.02	.00	.00	.00
30-112-61-10-4-120-72750 - VRS Retiree Health Care Credit	3,608.41	3,739.93	4,012.56	4,466.00	4,494.00	28.00
30-112-61-10-4-120-72800 - Termination Pay for Vac/Sick Leave	.00	.00	5,460.00	.00	.00	.00
30-112-61-10-4-120-76390 - Sp Ed LD	283.79	505.47	1,041.26	1,060.00	1,060.00	.00
30-112-61-10-4-120-76405 - Sp Ed EMH	147.88	230.62	529.60	265.00	265.00	.00
30-112-61-10-4-120-76410 - Sp Ed ID	.00	.00	.00	150.00	150.00	.00
30-112-61-10-4-120-76415 - Sp Ed BD	619.80	1,059.14	516.88	530.00	530.00	.00
Program <b>120 - Special Education Totals</b>	\$495,466.12	\$489,407.35	\$484,270.32	\$533,192.00	\$533,894.00	\$702.00
Program <b>130 - Vocational</b>						
30-112-61-10-4-130-71120 - Compensation-Instructional Salaries	219,502.51	221,621.83	194,027.35	210,666.00	229,691.00	19,025.00
30-112-61-10-4-130-72100 - FICA	16,174.78	15,782.17	13,857.46	16,116.00	17,571.00	1,455.00
30-112-61-10-4-130-72210 - VRS Pension Contribution	31,445.78	30,972.60	28,371.04	34,381.00	36,016.00	1,635.00
30-112-61-10-4-130-72300 - Group Health and Dental Insurance	34,786.76	32,568.73	27,790.14	32,828.00	32,828.00	.00
30-112-61-10-4-130-72400 - VRS Group Life Insurance	2,580.77	2,621.48	2,535.24	2,760.00	3,009.00	249.00
30-112-61-10-4-130-72750 - VRS Retiree Health Care Credit	2,298.79	2,335.05	2,148.20	2,591.00	2,756.00	165.00
30-112-61-10-4-130-72800 - Termination Pay for Vac/Sick Leave	.00	5,980.00	.00	.00	.00	.00
Program <b>130 - Vocational Totals</b>	\$306,789.39	\$311,881.86	\$268,729.43	\$299,342.00	\$321,871.00	\$22,529.00
Program <b>150 - Other</b>						
30-112-61-10-4-150-71620 - Compensation-Extracurricular Supplements	.00	.00	.00	.00	150,397.00	150,397.00
30-112-61-10-4-150-72100 - FICA	.00	.00	.00	.00	11,334.00	11,334.00
Program <b>150 - Other Totals</b>	\$0.00	\$0.00	\$0.00	\$0.00	\$161,731.00	\$161,731.00
Level <b>4 - Middle Totals</b>	\$5,093,813.14	\$4,990,320.82	\$5,081,886.90	\$5,226,478.00	\$5,288,670.00	\$62,192.00
Sub-Function <b>10 - Classroom Instruction Totals</b>	\$5,093,813.14	\$4,990,320.82	\$5,081,886.90	\$5,226,478.00	\$5,288,670.00	\$62,192.00
Sub-Function <b>21 - Student Guidance</b>						
Level <b>4 - Middle</b>						
Program <b>110 - Regular Instruction</b>						

# General Fund Expense Budget

Budget Year 2019

G/L Account - Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2019 City Council/Board Approval	Difference Vs 2018 Adopted Budget
Fund <b>30 - School General Fund</b>						
Locations <b>112 - Andrew Lewis Middle School</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>21 - Student Guidance</b>						
Level <b>4 - Middle</b>						
Program <b>110 - Regular Instruction</b>						
30-112-61-21-4-110-71124 - Compensation-Guidance Counselors	192,751.80	185,133.48	190,207.11	191,003.00	196,164.00	5,161.00
30-112-61-21-4-110-71150 - Compensation-Clerical	35,565.94	35,694.10	36,516.52	36,290.00	37,197.00	907.00
30-112-61-21-4-110-71200 - Compensation-OT	.00	344.71	562.36	.00	.00	.00
30-112-61-21-4-110-72100 - FICA	18,394.81	15,587.31	16,486.02	17,388.00	17,852.00	464.00
30-112-61-21-4-110-72210 - VRS Pension Contribution	37,583.42	31,113.25	33,321.12	37,094.00	36,591.00	(503.00)
30-112-61-21-4-110-72300 - Group Health and Dental Insurance	39,062.75	44,214.30	35,756.80	32,828.00	32,828.00	.00
30-112-61-21-4-110-72400 - VRS Group Life Insurance	3,084.44	2,633.32	2,977.55	2,978.00	3,057.00	79.00
30-112-61-21-4-110-72750 - VRS Retiree Health Care Credit	2,747.49	2,345.59	2,523.00	2,796.00	2,800.00	4.00
30-112-61-21-4-110-76195 - Career Education	70.90	456.50	186.04	465.00	465.00	.00
30-112-61-21-4-110-76285 - Guidance	466.02	378.46	399.02	406.00	406.00	.00
Program <b>110 - Regular Instruction Totals</b>	<b>\$329,727.57</b>	<b>\$317,901.02</b>	<b>\$318,935.54</b>	<b>\$321,248.00</b>	<b>\$327,360.00</b>	<b>\$6,112.00</b>
Level <b>4 - Middle Totals</b>	<b>\$329,727.57</b>	<b>\$317,901.02</b>	<b>\$318,935.54</b>	<b>\$321,248.00</b>	<b>\$327,360.00</b>	<b>\$6,112.00</b>
Sub-Function <b>21 - Student Guidance Totals</b>	<b>\$329,727.57</b>	<b>\$317,901.02</b>	<b>\$318,935.54</b>	<b>\$321,248.00</b>	<b>\$327,360.00</b>	<b>\$6,112.00</b>
Sub-Function <b>32 - Instr. Sup. - Media Services</b>						
Level <b>4 - Middle</b>						
Program <b>110 - Regular Instruction</b>						
30-112-61-32-4-110-71122 - Compensation-Librarians	45,929.03	46,327.30	47,659.33	47,526.00	51,288.00	3,762.00
30-112-61-32-4-110-71152 - Compensation - Media Clerk	19,033.41	19,293.84	19,757.42	19,750.00	43,747.00	23,997.00
30-112-61-32-4-110-72100 - FICA	4,851.70	4,776.61	5,102.32	5,147.00	7,270.00	2,123.00
30-112-61-32-4-110-72210 - VRS Pension Contribution	9,160.99	9,035.28	9,628.20	10,979.00	14,901.00	3,922.00
30-112-61-32-4-110-72300 - Group Health and Dental Insurance	14,799.36	14,091.22	13,438.16	16,414.00	16,414.00	.00
30-112-61-32-4-110-72400 - VRS Group Life Insurance	751.92	764.76	860.40	881.00	1,245.00	364.00
30-112-61-32-4-110-72750 - VRS Retiree Health Care Credit	669.69	681.12	729.00	827.00	1,140.00	313.00
30-112-61-32-4-110-72800 - Termination Pay for Vac/Sick Leave	.00	.00	7,480.00	.00	.00	.00
30-112-61-32-4-110-73130 - Repair/Maint - Audio/Visual	3,719.81	3,548.00	3,513.04	3,548.00	1,690.00	(1,858.00)
30-112-61-32-4-110-76155 - Audio Visual Media	2,575.75	2,803.45	2,862.86	2,872.00	2,625.00	(247.00)
30-112-61-32-4-110-76325 - Library Books and Supplies	2,975.98	3,400.00	3,400.00	3,400.00	6,878.00	3,478.00
30-112-61-32-4-110-76330 - Library Reference Materials	3,407.65	2,643.30	2,567.00	2,597.00	2,204.00	(393.00)
30-112-61-32-4-110-76355 - Periodicals	1,804.87	2,056.57	2,059.09	2,065.00	835.00	(1,230.00)

# General Fund Expense Budget

Budget Year 2019

G/L Account - Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2019 City Council/Board Approval	Difference Vs 2018 Adopted Budget
Fund <b>30 - School General Fund</b>						
Locations <b>112 - Andrew Lewis Middle School</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>32 - Instr. Sup. - Media Services</b>						
Level <b>4 - Middle</b>						
Program <b>110 - Regular Instruction</b>						
Program <b>110 - Regular Instruction</b> Totals	\$109,680.16	\$109,421.45	\$119,056.82	\$116,006.00	\$150,237.00	\$34,231.00
Level <b>4 - Middle</b> Totals	\$109,680.16	\$109,421.45	\$119,056.82	\$116,006.00	\$150,237.00	\$34,231.00
Sub-Function <b>32 - Instr. Sup. - Media Services</b> Totals	\$109,680.16	\$109,421.45	\$119,056.82	\$116,006.00	\$150,237.00	\$34,231.00
Sub-Function <b>41 - Admin. Principals Office</b>						
Level <b>4 - Middle</b>						
Program <b>110 - Regular Instruction</b>						
30-112-61-41-4-110-71126 - Compensation-Principals	97,550.04	99,013.08	101,487.96	101,488.00	94,716.00	(6,772.00)
30-112-61-41-4-110-71127 - Compensation-Asst Principals	138,455.52	133,153.73	141,886.08	141,886.00	154,459.00	12,573.00
30-112-61-41-4-110-71150 - Compensation-Clerical	63,769.85	61,812.36	62,714.72	62,616.00	64,326.00	1,710.00
30-112-61-41-4-110-71200 - Compensation-OT	.00	308.52	79.04	1,000.00	1,000.00	.00
30-112-61-41-4-110-71520 - Compensation-Substitutes	200.64	12,959.84	2,767.80	.00	.00	.00
30-112-61-41-4-110-71522 - Compensation-REWIP Retirees	670.29	.00	.00	.00	.00	.00
30-112-61-41-4-110-72100 - FICA	21,892.74	22,546.25	22,634.86	23,485.00	24,059.00	574.00
30-112-61-41-4-110-72210 - VRS Pension Contribution	43,202.10	42,817.73	44,858.16	49,938.00	49,157.00	(781.00)
30-112-61-41-4-110-72300 - Group Health and Dental Insurance	25,787.06	24,059.40	24,189.51	36,035.00	36,035.00	.00
30-112-61-41-4-110-72400 - VRS Group Life Insurance	3,545.52	3,622.98	4,008.59	4,008.00	4,107.00	99.00
30-112-61-41-4-110-72750 - VRS Retiree Health Care Credit	3,158.16	3,227.29	3,396.48	3,764.00	3,762.00	(2.00)
30-112-61-41-4-110-73160 - Repair/Maint - School Office Equipment	6,935.54	7,954.64	10,818.81	5,000.00	5,000.00	.00
30-112-61-41-4-110-75200 - Postage	650.00	750.00	750.00	750.00	750.00	.00
30-112-61-41-4-110-75521 - Travel-Principals	680.63	728.22	749.62	1,000.00	1,000.00	.00
30-112-61-41-4-110-75803 - Dues-Accreditation	1,532.00	1,093.03	239.00	1,000.00	1,000.00	.00
Program <b>110 - Regular Instruction</b> Totals	\$408,030.09	\$414,047.07	\$420,580.63	\$431,970.00	\$439,371.00	\$7,401.00
Level <b>4 - Middle</b> Totals	\$408,030.09	\$414,047.07	\$420,580.63	\$431,970.00	\$439,371.00	\$7,401.00
Sub-Function <b>41 - Admin. Principals Office</b> Totals	\$408,030.09	\$414,047.07	\$420,580.63	\$431,970.00	\$439,371.00	\$7,401.00
Function <b>61 - Instruction</b> Totals	\$5,941,250.96	\$5,831,690.36	\$5,940,459.89	\$6,095,702.00	\$6,205,638.00	\$109,936.00

# General Fund Expense Budget

Budget Year 2019

G/L Account - Account Description		2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2019 City Council/Board Approval	Difference Vs 2018 Adopted Budget
Fund <b>30 - School General Fund</b>							
Locations <b>112 - Andrew Lewis Middle School</b>							
Function <b>62 - Administration, Attend. &amp; Health</b>							
Sub-Function <b>62 - Admin, Attend. &amp; Health</b>							
Level <b>9 - District Wide</b>							
Program <b>222 - Health Services</b>							
30-112-62-62-9-222-76100 - Supplies - Nursing		527.82	627.80	633.59	630.00	630.00	.00
Program <b>222 - Health Services Totals</b>		<b>\$527.82</b>	<b>\$627.80</b>	<b>\$633.59</b>	<b>\$630.00</b>	<b>\$630.00</b>	<b>\$0.00</b>
Level <b>9 - District Wide Totals</b>		<b>\$527.82</b>	<b>\$627.80</b>	<b>\$633.59</b>	<b>\$630.00</b>	<b>\$630.00</b>	<b>\$0.00</b>
Sub-Function <b>62 - Admin, Attend. &amp; Health Totals</b>		<b>\$527.82</b>	<b>\$627.80</b>	<b>\$633.59</b>	<b>\$630.00</b>	<b>\$630.00</b>	<b>\$0.00</b>
Function <b>62 - Administration, Attend. &amp; Health Totals</b>		<b>\$527.82</b>	<b>\$627.80</b>	<b>\$633.59</b>	<b>\$630.00</b>	<b>\$630.00</b>	<b>\$0.00</b>
Function <b>64 - Operation &amp; Maintenance</b>							
Sub-Function <b>64 - Operation &amp; Maintenance</b>							
Level <b>9 - District Wide</b>							
Program <b>420 - Building Services</b>							
30-112-64-64-9-420-71190 - Compensation-Custodians		219,206.03	237,946.59	249,814.34	254,118.00	260,444.00	6,326.00
30-112-64-64-9-420-71200 - Compensation-OT		.00	6,877.24	8,593.67	9,000.00	9,000.00	.00
30-112-64-64-9-420-71520 - Compensation-Substitutes		12,117.60	5,013.09	5,503.44	5,000.00	4,000.00	(1,000.00)
30-112-64-64-9-420-72100 - FICA		17,135.13	17,609.34	18,583.58	20,511.00	20,918.00	407.00
30-112-64-64-9-420-72210 - VRS Pension Contribution		18,131.45	14,833.58	10,873.21	11,003.00	9,610.00	(1,393.00)
30-112-64-64-9-420-72220 - VRS Hybrid Pension Contribution		509.09	5,415.78	3,656.70	.00	.00	.00
30-112-64-64-9-420-72300 - Group Health and Dental Insurance		73,031.13	73,067.16	63,079.98	58,505.00	58,505.00	.00
30-112-64-64-9-420-72400 - VRS Group Life Insurance		2,467.52	2,721.25	3,177.73	3,334.00	3,417.00	83.00
30-112-64-64-9-420-72510 - Hybrid Disability Insurance		38.08	398.34	415.20	.00	.00	.00
30-112-64-64-9-420-72600 - Unemployment Compensation		.00	289.78	.00	.00	.00	.00
30-112-64-64-9-420-72700 - Workers Compensation		4,484.00	4,484.00	2,130.60	4,484.00	4,484.00	.00
30-112-64-64-9-420-72750 - VRS Retiree Health Care Credit		1,459.01	1,599.96	1,837.42	1,753.00	1,537.00	(216.00)
30-112-64-64-9-420-72800 - Termination Pay for Vac/Sick Leave		262.22	341.94	.00	.00	.00	.00
30-112-64-64-9-420-72850 - OPEB ARC		.00	.00	1,733.00	.00	.00	.00
30-112-64-64-9-420-73180 - Repair/Maint - Other Contracted		13,105.77	17,785.41	22,824.24	20,000.00	20,000.00	.00
30-112-64-64-9-420-74900 - Building Maintenance -City		65,770.43	80,532.78	96,833.82	75,320.00	73,000.00	(2,320.00)
30-112-64-64-9-420-74901 - Alt. Ed. Building Maintenance - City		2,309.39	2,492.02	6,510.24	2,500.00	2,500.00	.00
30-112-64-64-9-420-75001 - Telecom/ Internet Services		8,111.38	11,782.68	8,846.95	10,000.00	10,000.00	.00
30-112-64-64-9-420-75004 - Utilities - Electric		177,872.24	175,086.44	177,200.24	190,000.00	190,000.00	.00
30-112-64-64-9-420-75005 - Utilities - Natural Gas		23,867.67	15,786.81	17,131.06	29,780.00	24,000.00	(5,780.00)

# General Fund Expense Budget

Budget Year 2019

G/L Account - Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2019 City Council/Board Approval	Difference Vs 2018 Adopted Budget
Fund <b>30 - School General Fund</b>						
Locations <b>112 - Andrew Lewis Middle School</b>						
Function <b>64 - Operation &amp; Maintenance</b>						
Sub-Function <b>64 - Operation &amp; Maintenance</b>						
Level <b>9 - District Wide</b>						
Program <b>420 - Building Services</b>						
30-112-64-64-9-420-75009 - Utilities - Water and Sewer	26,828.69	29,663.67	29,115.71	31,500.00	34,000.00	2,500.00
30-112-64-64-9-420-76055 - Machines, Equipment and Tools <\$5,000	262.50	.00	.00	1,400.00	1,400.00	.00
30-112-64-64-9-420-76110 - Supplies - Operational	21,701.29	18,874.41	20,509.95	17,000.00	17,000.00	.00
Program <b>420 - Building Services Totals</b>	\$688,670.62	\$722,602.27	\$748,371.08	\$745,208.00	\$743,815.00	(\$1,393.00)
Program <b>430 - Grounds Services</b>						
30-112-64-64-9-430-74910 - Grounds Maintenance-City	8,222.58	6,549.78	6,860.84	8,000.00	6,500.00	(1,500.00)
Program <b>430 - Grounds Services Totals</b>	\$8,222.58	\$6,549.78	\$6,860.84	\$8,000.00	\$6,500.00	(\$1,500.00)
Level <b>9 - District Wide Totals</b>	\$696,893.20	\$729,152.05	\$755,231.92	\$753,208.00	\$750,315.00	(\$2,893.00)
Sub-Function <b>64 - Operation &amp; Maintenance Totals</b>	\$696,893.20	\$729,152.05	\$755,231.92	\$753,208.00	\$750,315.00	(\$2,893.00)
Function <b>64 - Operation &amp; Maintenance Totals</b>	\$696,893.20	\$729,152.05	\$755,231.92	\$753,208.00	\$750,315.00	(\$2,893.00)
Function <b>68 - Technology</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>9 - District Wide</b>						
Program <b>800 - Technology</b>						
30-112-68-10-9-800-71139 - Compensation-ITRT	44,985.11	30,440.04	32,329.77	31,672.00	33,211.00	1,539.00
30-112-68-10-9-800-72100 - FICA	3,494.46	2,284.09	2,438.92	2,423.00	2,541.00	118.00
30-112-68-10-9-800-72210 - VRS Pension Contribution	7,050.05	4,279.82	4,643.02	5,169.00	5,207.00	38.00
30-112-68-10-9-800-72300 - Group Health and Dental Insurance	7,177.58	3,705.84	3,647.03	4,971.00	4,971.00	.00
30-112-68-10-9-800-72400 - VRS Group Life Insurance	578.62	362.18	414.82	415.00	435.00	20.00
30-112-68-10-9-800-72750 - VRS Retiree Health Care Credit	515.35	322.68	351.48	390.00	399.00	9.00
30-112-68-10-9-800-76305 - ITRT	1,478.51	1,442.95	1,500.25	1,445.00	1,445.00	.00
30-112-68-10-9-800-76545 - Technology Repair and Replace	1,824.82	6,049.65	6,864.89	2,106.00	2,106.00	.00
30-112-68-10-9-800-78050 - Technology Addl VPSA Eligible	63,342.65	19,338.29	237,216.15	63,000.00	63,750.00	750.00
Program <b>800 - Technology Totals</b>	\$130,447.15	\$68,225.54	\$289,406.33	\$111,591.00	\$114,065.00	\$2,474.00
Level <b>9 - District Wide Totals</b>	\$130,447.15	\$68,225.54	\$289,406.33	\$111,591.00	\$114,065.00	\$2,474.00
Sub-Function <b>10 - Classroom Instruction Totals</b>	\$130,447.15	\$68,225.54	\$289,406.33	\$111,591.00	\$114,065.00	\$2,474.00
Function <b>68 - Technology Totals</b>	\$130,447.15	\$68,225.54	\$289,406.33	\$111,591.00	\$114,065.00	\$2,474.00
Locations <b>112 - Andrew Lewis Middle School Totals</b>	\$6,769,119.13	\$6,629,695.75	\$6,985,731.73	\$6,961,131.00	\$7,070,648.00	\$109,517.00





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# G. W. Carver Elementary

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# General Fund Expense Budget

Budget Year 2019

G/L Account - Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2019 City Council/Board Approval	Difference Vs 2018 Adopted Budget
Fund <b>30 - School General Fund</b>						
Locations <b>113 - Carver Elementary</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>2 - Elementary</b>						
Program <b>110 - Regular Instruction</b>						
30-113-61-10-2-110-71120 - Compensation-Instructional Salaries	1,590,742.93	1,510,323.72	1,546,412.05	1,549,737.00	1,624,177.00	74,440.00
30-113-61-10-2-110-71151 - Compensation-Instructional Asst	105,683.25	113,077.21	116,847.74	116,030.00	119,383.00	3,353.00
30-113-61-10-2-110-71200 - Compensation-OT	.00	.00	.00	1,000.00	500.00	(500.00)
30-113-61-10-2-110-71520 - Compensation-Substitutes	49,870.00	50,187.30	41,552.72	35,000.00	40,000.00	5,000.00
30-113-61-10-2-110-71522 - Compensation-REWIP Retirees	51,191.63	95,246.43	37,296.08	44,967.00	54,355.00	9,388.00
30-113-61-10-2-110-71650 - Compensation-NBC Teacher Bonus	7,499.88	14,999.88	14,999.88	.00	.00	.00
30-113-61-10-2-110-72100 - FICA	131,847.56	128,207.33	125,769.29	133,625.00	140,484.00	6,859.00
30-113-61-10-2-110-72210 - VRS Pension Contribution	242,469.67	219,430.86	227,264.42	271,853.00	273,073.00	1,220.00
30-113-61-10-2-110-72220 - VRS Hybrid Pension Contribution	.00	9,327.06	16,772.22	.00	.00	.00
30-113-61-10-2-110-72300 - Group Health and Dental Insurance	238,534.44	205,605.37	200,088.40	231,136.00	231,136.00	.00
30-113-61-10-2-110-72400 - VRS Group Life Insurance	19,899.47	19,356.57	21,806.82	21,822.00	22,814.00	992.00
30-113-61-10-2-110-72510 - Hybrid Disability Insurance	21.40	179.13	308.91	.00	.00	.00
30-113-61-10-2-110-72700 - Workers Compensation	.00	.00	9,504.84	.00	.00	.00
30-113-61-10-2-110-72750 - VRS Retiree Health Care Credit	17,725.72	17,242.33	18,477.46	20,489.00	20,898.00	409.00
30-113-61-10-2-110-72800 - Termination Pay for Vac/Sick Leave	13,480.00	6,080.00	6,260.00	.00	.00	.00
30-113-61-10-2-110-72850 - OPEB ARC	.00	.00	7,701.00	.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	1,012.50	980.00	895.10	1,000.00	900.00	(100.00)
30-113-61-10-2-110-76015 - Allotment	13,460.13	16,759.52	17,614.17	19,944.00	20,194.00	250.00
30-113-61-10-2-110-76045 - Furniture and Equip <\$5,000	634.00	1,614.86	180.00	785.00	1,000.00	215.00
30-113-61-10-2-110-76085 - School Improvement	.00	100.00	.00	100.00	50.00	(50.00)
30-113-61-10-2-110-76115 - Supplies - Training	55.98	.00	.00	.00	.00	.00
30-113-61-10-2-110-76135 - Art Supplies and Equipment <\$5,000	497.32	.00	920.40	700.00	700.00	.00
30-113-61-10-2-110-76350 - Music	106.93	119.70	122.15	100.00	100.00	.00
30-113-61-10-2-110-76360 - Physical Education	205.00	186.12	183.28	200.00	340.00	140.00
30-113-61-10-2-110-76365 - Reading	.00	269.07	15.89	150.00	150.00	.00
30-113-61-10-2-110-76485 - Supplies - Kindergarten	490.00	486.00	584.97	527.00	553.00	26.00
30-113-61-10-2-110-76490 - Supplies - First Grade	502.49	1,041.87	516.00	525.00	664.00	139.00

# General Fund Expense Budget

Budget Year 2019

G/L Account - Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2019 City Council/Board Approval	Difference Vs 2018 Adopted Budget
Fund <b>30 - School General Fund</b>						
Locations <b>113 - Carver Elementary</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>2 - Elementary</b>						
Program <b>110 - Regular Instruction</b>						
30-113-61-10-2-110-76495 - Supplies - Second Grade	493.00	719.94	622.53	622.00	685.00	63.00
30-113-61-10-2-110-76500 - Supplies - Third Grade	356.11	220.00	176.01	300.00	190.00	(110.00)
30-113-61-10-2-110-76505 - Supplies - Fourth Grade	441.00	290.76	38.11	351.00	440.00	89.00
30-113-61-10-2-110-76510 - Supplies - Fifth Grade	240.16	480.52	442.05	300.00	400.00	100.00
Program <b>110 - Regular Instruction Totals</b>	\$2,487,460.57	\$2,412,531.55	\$2,413,372.49	\$2,451,463.00	\$2,553,386.00	\$101,923.00
Program <b>120 - Special Education</b>						
30-113-61-10-2-120-71120 - Compensation-Instructional Salaries	157,121.48	176,539.08	168,950.20	168,950.00	172,712.00	3,762.00
30-113-61-10-2-120-71151 - Compensation-Instructional Asst	25,926.62	26,510.78	28,150.23	28,977.00	16,384.00	(12,593.00)
30-113-61-10-2-120-71520 - Compensation-Substitutes	.00	1,856.79	2,613.29	.00	.00	.00
30-113-61-10-2-120-72100 - FICA	12,367.27	13,866.04	13,999.50	15,414.00	14,466.00	(948.00)
30-113-61-10-2-120-72210 - VRS Pension Contribution	24,472.24	24,821.40	19,790.18	32,302.00	29,650.00	(2,652.00)
30-113-61-10-2-120-72220 - VRS Hybrid Pension Contribution	3,281.52	3,711.48	9,055.08	.00	.00	.00
30-113-61-10-2-120-72300 - Group Health and Dental Insurance	41,749.17	33,601.35	36,906.95	24,509.00	24,509.00	.00
30-113-61-10-2-120-72400 - VRS Group Life Insurance	2,326.44	2,414.96	2,575.28	2,593.00	2,477.00	(116.00)
30-113-61-10-2-120-72510 - Hybrid Disability Insurance	40.41	84.92	166.80	.00	.00	.00
30-113-61-10-2-120-72750 - VRS Retiree Health Care Credit	2,028.88	2,151.22	2,184.01	2,435.00	2,269.00	(166.00)
30-113-61-10-2-120-76390 - Sp Ed LD	79.20	237.60	280.69	500.00	300.00	(200.00)
30-113-61-10-2-120-76415 - Sp Ed BD	95.95	312.49	598.49	211.00	300.00	89.00
Program <b>120 - Special Education Totals</b>	\$269,489.18	\$286,108.11	\$285,270.70	\$275,891.00	\$263,067.00	(\$12,824.00)
Level <b>2 - Elementary Totals</b>	\$2,756,949.75	\$2,698,639.66	\$2,698,643.19	\$2,727,354.00	\$2,816,453.00	\$89,099.00
Sub-Function <b>10 - Classroom Instruction Totals</b>	\$2,756,949.75	\$2,698,639.66	\$2,698,643.19	\$2,727,354.00	\$2,816,453.00	\$89,099.00
Sub-Function <b>21 - Student Guidance</b>						
Level <b>2 - Elementary</b>						
Program <b>110 - Regular Instruction</b>						
30-113-61-21-2-110-71124 - Compensation-Guidance Counselors	53,336.07	54,135.04	55,983.04	54,035.00	58,172.00	4,137.00
30-113-61-21-2-110-72100 - FICA	3,820.26	3,831.16	3,936.64	4,134.00	4,450.00	316.00
30-113-61-21-2-110-72210 - VRS Pension Contribution	7,704.06	7,597.32	8,192.40	7,922.00	9,121.00	1,199.00
30-113-61-21-2-110-72300 - Group Health and Dental Insurance	8,836.72	8,762.34	8,332.09	8,170.00	8,170.00	.00
30-113-61-21-2-110-72400 - VRS Group Life Insurance	632.26	642.96	732.12	732.00	762.00	30.00

# General Fund Expense Budget

Budget Year 2019

G/L Account - Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2019 City Council/Board Approval	Difference Vs 2018 Adopted Budget
Fund <b>30 - School General Fund</b>						
Locations <b>113 - Carver Elementary</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>21 - Student Guidance</b>						
Level <b>2 - Elementary</b>						
Program <b>110 - Regular Instruction</b>						
30-113-61-21-2-110-72750 - VRS Retiree Health Care Credit	563.19	572.76	620.28	687.00	698.00	11.00
30-113-61-21-2-110-76285 - Guidance	118.39	438.81	383.28	300.00	300.00	.00
Program <b>110 - Regular Instruction Totals</b>	\$75,010.95	\$75,980.39	\$78,179.85	\$75,980.00	\$81,673.00	\$5,693.00
Level <b>2 - Elementary Totals</b>	\$75,010.95	\$75,980.39	\$78,179.85	\$75,980.00	\$81,673.00	\$5,693.00
Sub-Function <b>21 - Student Guidance Totals</b>	\$75,010.95	\$75,980.39	\$78,179.85	\$75,980.00	\$81,673.00	\$5,693.00
Sub-Function <b>32 - Instr. Sup. - Media Services</b>						
Level <b>2 - Elementary</b>						
Program <b>110 - Regular Instruction</b>						
30-113-61-32-2-110-71122 - Compensation-Librarians	38,933.40	48,197.33	49,375.18	48,547.00	49,064.00	517.00
30-113-61-32-2-110-72100 - FICA	2,477.83	2,762.60	2,799.82	3,714.00	3,753.00	39.00
30-113-61-32-2-110-72210 - VRS Pension Contribution	6,204.86	6,667.44	7,116.96	7,923.00	7,693.00	(230.00)
30-113-61-32-2-110-72300 - Group Health and Dental Insurance	8,957.23	9,916.67	9,944.92	8,170.00	8,170.00	.00
30-113-61-32-2-110-72400 - VRS Group Life Insurance	509.25	564.36	636.00	636.00	643.00	7.00
30-113-61-32-2-110-72750 - VRS Retiree Health Care Credit	453.57	502.68	538.92	597.00	589.00	(8.00)
30-113-61-32-2-110-73130 - Repair/Maint - Audio/Visual	.00	926.57	686.10	2,800.00	2,760.00	(40.00)
30-113-61-32-2-110-76155 - Audio Visual Media	293.68	1,215.00	1,193.55	1,215.00	1,215.00	.00
30-113-61-32-2-110-76325 - Library Books and Supplies	3,093.17	3,177.64	4,319.75	3,192.00	3,131.00	(61.00)
30-113-61-32-2-110-76330 - Library Reference Materials	890.52	1,050.00	1,230.68	900.00	900.00	.00
30-113-61-32-2-110-76355 - Periodicals	590.97	482.06	.00	480.00	480.00	.00
Program <b>110 - Regular Instruction Totals</b>	\$62,404.48	\$75,462.35	\$77,841.88	\$78,174.00	\$78,398.00	\$224.00
Level <b>2 - Elementary Totals</b>	\$62,404.48	\$75,462.35	\$77,841.88	\$78,174.00	\$78,398.00	\$224.00
Sub-Function <b>32 - Instr. Sup. - Media Services Totals</b>	\$62,404.48	\$75,462.35	\$77,841.88	\$78,174.00	\$78,398.00	\$224.00
Sub-Function <b>41 - Admin. Principals Office</b>						
Level <b>2 - Elementary</b>						
Program <b>110 - Regular Instruction</b>						
30-113-61-41-2-110-71126 - Compensation-Principals	84,146.76	88,859.04	91,080.96	91,081.00	92,107.00	1,026.00
30-113-61-41-2-110-71127 - Compensation-Asst Principals	72,342.66	25,634.81	64,245.63	64,640.00	57,521.00	(7,119.00)
30-113-61-41-2-110-71150 - Compensation-Clerical	18,792.46	34,902.23	35,685.64	35,405.00	36,290.00	885.00
30-113-61-41-2-110-71200 - Compensation-OT	.00	678.78	918.40	1,000.00	1,000.00	.00

# General Fund Expense Budget

Budget Year 2019

G/L Account - Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2019 City Council/Board Approval	Difference Vs 2018 Adopted Budget
Fund <b>30 - School General Fund</b>						
Locations <b>113 - Carver Elementary</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>41 - Admin. Principals Office</b>						
Level <b>2 - Elementary</b>						
Program <b>110 - Regular Instruction</b>						
30-113-61-41-2-110-71520 - Compensation-Substitutes	1,067.34	3,618.43	2,225.56	.00	.00	.00
30-113-61-41-2-110-71522 - Compensation-REWIP Retirees	23,220.01	4,266.04	.00	.00	.00	.00
30-113-61-41-2-110-72100 - FICA	15,495.40	11,805.63	14,468.94	14,698.00	14,070.00	(628.00)
30-113-61-41-2-110-72210 - VRS Pension Contribution	25,157.13	15,561.93	22,681.91	31,192.00	28,682.00	(2,510.00)
30-113-61-41-2-110-72220 - VRS Hybrid Pension Contribution	.00	4,856.40	5,190.24	.00	.00	.00
30-113-61-41-2-110-72300 - Group Health and Dental Insurance	20,288.81	8,526.48	8,247.49	17,178.00	17,178.00	.00
30-113-61-41-2-110-72400 - VRS Group Life Insurance	2,064.68	1,728.15	2,490.56	2,504.00	2,396.00	(108.00)
30-113-61-41-2-110-72510 - Hybrid Disability Insurance	.00	93.24	95.64	.00	.00	.00
30-113-61-41-2-110-72750 - VRS Retiree Health Care Credit	1,839.07	1,539.33	2,110.40	2,351.00	2,195.00	(156.00)
30-113-61-41-2-110-72800 - Termination Pay for Vac/Sick Leave	11,028.54	8,000.00	.00	.00	.00	.00
30-113-61-41-2-110-73160 - Repair/Maint - School Office Equipment	11,627.08	14,745.08	11,620.14	12,000.00	12,241.00	241.00
30-113-61-41-2-110-75521 - Travel-Principals	.00	1,043.63	1,165.29	1,000.00	800.00	(200.00)
30-113-61-41-2-110-75803 - Dues-Accreditation	474.00	.00	.00	200.00	100.00	(100.00)
Program <b>110 - Regular Instruction Totals</b>	<b>\$287,543.94</b>	<b>\$225,859.20</b>	<b>\$262,226.80</b>	<b>\$273,249.00</b>	<b>\$264,580.00</b>	<b>(\$8,669.00)</b>
Level <b>2 - Elementary Totals</b>	<b>\$287,543.94</b>	<b>\$225,859.20</b>	<b>\$262,226.80</b>	<b>\$273,249.00</b>	<b>\$264,580.00</b>	<b>(\$8,669.00)</b>
Sub-Function <b>41 - Admin. Principals Office Totals</b>	<b>\$287,543.94</b>	<b>\$225,859.20</b>	<b>\$262,226.80</b>	<b>\$273,249.00</b>	<b>\$264,580.00</b>	<b>(\$8,669.00)</b>
Function <b>61 - Instruction Totals</b>	<b>\$3,181,909.12</b>	<b>\$3,075,941.60</b>	<b>\$3,116,891.72</b>	<b>\$3,154,757.00</b>	<b>\$3,241,104.00</b>	<b>\$86,347.00</b>
Function <b>62 - Administration, Attend. &amp; Health</b>						
Sub-Function <b>62 - Admin, Attend. &amp; Health</b>						
Level <b>9 - District Wide</b>						
Program <b>222 - Health Services</b>						
30-113-62-62-9-222-76100 - Supplies - Nursing	348.35	260.90	349.28	350.00	350.00	.00
Program <b>222 - Health Services Totals</b>	<b>\$348.35</b>	<b>\$260.90</b>	<b>\$349.28</b>	<b>\$350.00</b>	<b>\$350.00</b>	<b>\$0.00</b>
Level <b>9 - District Wide Totals</b>	<b>\$348.35</b>	<b>\$260.90</b>	<b>\$349.28</b>	<b>\$350.00</b>	<b>\$350.00</b>	<b>\$0.00</b>
Sub-Function <b>62 - Admin, Attend. &amp; Health Totals</b>	<b>\$348.35</b>	<b>\$260.90</b>	<b>\$349.28</b>	<b>\$350.00</b>	<b>\$350.00</b>	<b>\$0.00</b>
Function <b>62 - Administration, Attend. &amp; Health Totals</b>	<b>\$348.35</b>	<b>\$260.90</b>	<b>\$349.28</b>	<b>\$350.00</b>	<b>\$350.00</b>	<b>\$0.00</b>

# General Fund Expense Budget

Budget Year 2019

G/L Account - Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2019 City Council/Board Approval	Difference Vs 2018 Adopted Budget
Fund <b>30 - School General Fund</b>						
Locations <b>113 - Carver Elementary</b>						
Function <b>64 - Operation &amp; Maintenance</b>						
Sub-Function <b>64 - Operation &amp; Maintenance</b>						
Level <b>9 - District Wide</b>						
Program <b>420 - Building Services</b>						
30-113-64-64-9-420-71190 - Compensation-Custodians	110,179.15	110,856.11	120,439.25	120,508.00	119,762.00	(746.00)
30-113-64-64-9-420-71200 - Compensation-OT	.00	4,187.44	4,449.89	3,500.00	3,500.00	.00
30-113-64-64-9-420-71520 - Compensation-Substitutes	1,320.69	3,112.72	1,066.83	2,000.00	1,500.00	(500.00)
30-113-64-64-9-420-72100 - FICA	7,618.61	8,641.46	9,346.38	9,640.00	9,544.00	(96.00)
30-113-64-64-9-420-72210 - VRS Pension Contribution	9,911.79	10,692.67	8,694.96	5,218.00	4,419.00	(799.00)
30-113-64-64-9-420-72300 - Group Health and Dental Insurance	29,302.61	22,996.11	20,799.39	28,405.00	28,405.00	.00
30-113-64-64-9-420-72400 - VRS Group Life Insurance	1,206.88	1,328.53	1,578.49	1,581.00	1,571.00	(10.00)
30-113-64-64-9-420-72700 - Workers Compensation	3,203.00	3,203.00	710.20	3,203.00	3,203.00	.00
30-113-64-64-9-420-72750 - VRS Retiree Health Care Credit	764.28	836.88	972.72	832.00	707.00	(125.00)
30-113-64-64-9-420-72800 - Termination Pay for Vac/Sick Leave	.00	299.19	.00	.00	.00	.00
30-113-64-64-9-420-72850 - OPEB ARC	.00	.00	578.00	.00	.00	.00
30-113-64-64-9-420-73180 - Repair/Maint - Other Contracted	5,997.10	13,282.95	15,468.60	10,500.00	10,500.00	.00
30-113-64-64-9-420-74900 - Building Maintenance -City	20,985.20	32,058.98	37,271.56	31,200.00	34,000.00	2,800.00
30-113-64-64-9-420-75001 - Telecom/ Internet Services	6,494.47	6,613.38	5,721.28	5,000.00	6,000.00	1,000.00
30-113-64-64-9-420-75004 - Utilities - Electric	84,361.75	84,432.95	84,246.64	90,000.00	90,000.00	.00
30-113-64-64-9-420-75005 - Utilities - Natural Gas	12,390.20	8,528.12	9,453.64	12,420.00	12,000.00	(420.00)
30-113-64-64-9-420-75009 - Utilities - Water and Sewer	9,754.62	12,610.15	8,924.80	16,500.00	15,000.00	(1,500.00)
30-113-64-64-9-420-76055 - Machines, Equipment and Tools <\$5,000	2,306.15	1,487.96	.00	1,500.00	1,500.00	.00
30-113-64-64-9-420-76110 - Supplies - Operational	12,981.18	13,730.08	13,380.71	10,000.00	10,759.00	759.00
Program <b>420 - Building Services Totals</b>	<b>\$318,777.68</b>	<b>\$338,898.68</b>	<b>\$343,103.34</b>	<b>\$352,007.00</b>	<b>\$352,370.00</b>	<b>\$363.00</b>
Program <b>430 - Grounds Services</b>						
30-113-64-64-9-430-74910 - Grounds Maintenance-City	5,973.27	8,806.11	7,562.90	10,000.00	12,000.00	2,000.00
Program <b>430 - Grounds Services Totals</b>	<b>\$5,973.27</b>	<b>\$8,806.11</b>	<b>\$7,562.90</b>	<b>\$10,000.00</b>	<b>\$12,000.00</b>	<b>\$2,000.00</b>
Level <b>9 - District Wide Totals</b>	<b>\$324,750.95</b>	<b>\$347,704.79</b>	<b>\$350,666.24</b>	<b>\$362,007.00</b>	<b>\$364,370.00</b>	<b>\$2,363.00</b>
Sub-Function <b>64 - Operation &amp; Maintenance Totals</b>	<b>\$324,750.95</b>	<b>\$347,704.79</b>	<b>\$350,666.24</b>	<b>\$362,007.00</b>	<b>\$364,370.00</b>	<b>\$2,363.00</b>
Function <b>64 - Operation &amp; Maintenance Totals</b>	<b>\$324,750.95</b>	<b>\$347,704.79</b>	<b>\$350,666.24</b>	<b>\$362,007.00</b>	<b>\$364,370.00</b>	<b>\$2,363.00</b>



# General Fund Expense Budget

Budget Year 2019

G/L Account - Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2019 City Council/Board Approval	Difference Vs 2018 Adopted Budget
Fund <b>30 - School General Fund</b>						
Locations <b>113 - Carver Elementary</b>						
Function <b>68 - Technology</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>9 - District Wide</b>						
Program <b>800 - Technology</b>						
30-113-68-10-9-800-71139 - Compensation-ITRT	36,915.00	14,016.48	14,917.81	14,523.00	15,151.00	628.00
30-113-68-10-9-800-72100 - FICA	2,350.03	1,044.61	1,106.44	1,111.00	1,159.00	48.00
30-113-68-10-9-800-72210 - VRS Pension Contribution	4,503.34	1,970.76	2,129.04	2,370.00	2,376.00	6.00
30-113-68-10-9-800-72300 - Group Health and Dental Insurance	4,158.39	1,761.40	1,679.77	2,486.00	2,486.00	.00
30-113-68-10-9-800-72400 - VRS Group Life Insurance	369.68	166.80	190.32	190.00	198.00	8.00
30-113-68-10-9-800-72750 - VRS Retiree Health Care Credit	329.18	148.56	161.16	179.00	182.00	3.00
30-113-68-10-9-800-73175 - Repair/Maint- Computer	4,937.74	3,150.70	767.89	3,200.00	3,200.00	.00
30-113-68-10-9-800-76305 - ITRT	445.07	435.57	421.01	450.00	450.00	.00
30-113-68-10-9-800-76515 - Software-Instructional	797.56	2,340.00	5,463.00	2,500.00	2,500.00	.00
30-113-68-10-9-800-76530 - Computer Supplies	4,986.87	4,050.83	4,220.20	4,400.00	4,400.00	.00
30-113-68-10-9-800-78050 - Technology Addl VPSA Eligible	23,602.14	20,549.65	26,963.60	23,500.00	20,400.00	(3,100.00)
Program <b>800 - Technology Totals</b>	<b>\$83,395.00</b>	<b>\$49,635.36</b>	<b>\$58,020.24</b>	<b>\$54,909.00</b>	<b>\$52,502.00</b>	<b>(\$2,407.00)</b>
Level <b>9 - District Wide Totals</b>	<b>\$83,395.00</b>	<b>\$49,635.36</b>	<b>\$58,020.24</b>	<b>\$54,909.00</b>	<b>\$52,502.00</b>	<b>(\$2,407.00)</b>
Sub-Function <b>10 - Classroom Instruction Totals</b>	<b>\$83,395.00</b>	<b>\$49,635.36</b>	<b>\$58,020.24</b>	<b>\$54,909.00</b>	<b>\$52,502.00</b>	<b>(\$2,407.00)</b>
Function <b>68 - Technology Totals</b>	<b>\$83,395.00</b>	<b>\$49,635.36</b>	<b>\$58,020.24</b>	<b>\$54,909.00</b>	<b>\$52,502.00</b>	<b>(\$2,407.00)</b>
Locations <b>113 - Carver Elementary Totals</b>	<b>\$3,590,403.42</b>	<b>\$3,473,542.65</b>	<b>\$3,525,927.48</b>	<b>\$3,572,023.00</b>	<b>\$3,658,326.00</b>	<b>\$86,303.00</b>



# West Salem Elementary

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# General Fund Expense Budget

Budget Year 2019

G/L Account - Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2019 City Council/Board Approval	Difference Vs 2018 Adopted Budget
Fund <b>30 - School General Fund</b>						
Locations <b>114 - West Salem Elementary</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>2 - Elementary</b>						
Program <b>110 - Regular Instruction</b>						
30-114-61-10-2-110-71120 - Compensation-Instructional Salaries	1,272,541.78	1,282,954.56	1,258,525.76	1,315,232.00	1,438,130.00	122,898.00
30-114-61-10-2-110-71151 - Compensation-Instructional Asst	93,512.69	94,667.81	96,943.23	97,343.00	99,777.00	2,434.00
30-114-61-10-2-110-71520 - Compensation-Substitutes	24,901.62	23,910.00	47,617.13	26,000.00	28,000.00	2,000.00
30-114-61-10-2-110-71522 - Compensation-REWIP Retirees	122,454.96	35,033.42	25,864.63	31,401.00	33,723.00	2,322.00
30-114-61-10-2-110-71650 - Compensation-NBC Teacher Bonus	7,499.88	14,791.55	15,208.21	.00	.00	.00
30-114-61-10-2-110-72100 - FICA	109,954.34	102,638.67	102,292.16	112,453.00	122,240.00	9,787.00
30-114-61-10-2-110-72210 - VRS Pension Contribution	194,039.62	191,542.08	197,841.86	230,532.00	240,874.00	10,342.00
30-114-61-10-2-110-72300 - Group Health and Dental Insurance	189,289.86	203,023.94	188,079.98	222,884.00	222,884.00	.00
30-114-61-10-2-110-72400 - VRS Group Life Insurance	15,924.86	16,211.70	17,678.86	18,505.00	20,124.00	1,619.00
30-114-61-10-2-110-72600 - Unemployment Compensation	.00	44.19	.00	.00	.00	.00
30-114-61-10-2-110-72700 - Workers Compensation	.00	.00	8,818.31	.00	.00	.00
30-114-61-10-2-110-72750 - VRS Retiree Health Care Credit	14,185.16	14,440.30	14,980.02	17,375.00	18,434.00	1,059.00
30-114-61-10-2-110-72800 - Termination Pay for Vac/Sick Leave	.00	3,440.00	3,580.00	.00	.00	.00
30-114-61-10-2-110-72850 - OPEB ARC	.00	.00	7,123.00	.00	.00	.00
30-114-61-10-2-110-76010 - Agenda Books	1,200.00	1,200.00	1,199.33	1,200.00	1,200.00	.00
30-114-61-10-2-110-76015 - Allotment	13,160.85	17,032.78	20,149.78	17,601.00	19,074.00	1,473.00
30-114-61-10-2-110-76045 - Furniture and Equip <\$5,000	974.98	860.00	934.42	706.00	3,205.00	2,499.00
30-114-61-10-2-110-76085 - School Improvement	103.00	94.76	.00	103.00	103.00	.00
30-114-61-10-2-110-76135 - Art Supplies and Equipment <\$5,000	522.11	459.51	460.00	500.00	500.00	.00
30-114-61-10-2-110-76350 - Music	396.00	403.05	381.00	400.00	200.00	(200.00)
30-114-61-10-2-110-76360 - Physical Education	485.00	495.00	337.00	237.00	237.00	.00
30-114-61-10-2-110-76365 - Reading	481.12	596.00	573.00	772.00	1,714.00	942.00
30-114-61-10-2-110-76485 - Supplies - Kindergarten	530.93	440.48	778.00	780.00	890.00	110.00
30-114-61-10-2-110-76490 - Supplies - First Grade	743.77	484.98	803.00	597.00	590.00	(7.00)
30-114-61-10-2-110-76495 - Supplies - Second Grade	544.85	492.90	760.00	688.00	532.00	(156.00)
30-114-61-10-2-110-76500 - Supplies - Third Grade	687.23	874.77	641.00	686.00	594.00	(92.00)
30-114-61-10-2-110-76505 - Supplies - Fourth Grade	817.00	479.05	589.73	909.00	1,007.00	98.00
30-114-61-10-2-110-76510 - Supplies - Fifth Grade	510.20	986.00	970.00	910.00	906.00	(4.00)

# General Fund Expense Budget

Budget Year 2019

G/L Account - Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2019 City Council/Board Approval	Difference Vs 2018 Adopted Budget
Fund <b>30 - School General Fund</b>						
Locations <b>114 - West Salem Elementary</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>2 - Elementary</b>						
Program <b>110 - Regular Instruction</b>						
Program <b>110 - Regular Instruction</b> Totals	\$2,065,461.81	\$2,007,597.50	\$2,013,129.41	\$2,097,814.00	\$2,254,938.00	\$157,124.00
Program <b>120 - Special Education</b>						
30-114-61-10-2-120-71120 - Compensation-Instructional Salaries	112,515.11	104,663.04	108,189.00	108,189.00	164,366.00	56,177.00
30-114-61-10-2-120-71151 - Compensation-Instructional Asst	19,152.30	26,777.68	27,589.27	27,567.00	28,256.00	689.00
30-114-61-10-2-120-72100 - FICA	10,322.77	9,348.06	9,708.41	10,385.00	14,736.00	4,351.00
30-114-61-10-2-120-72210 - VRS Pension Contribution	18,230.43	16,597.08	17,881.20	22,155.00	30,203.00	8,048.00
30-114-61-10-2-120-72220 - VRS Hybrid Pension Contribution	573.51	1,881.48	2,020.68	.00	.00	.00
30-114-61-10-2-120-72300 - Group Health and Dental Insurance	18,954.50	25,085.27	25,169.00	25,746.00	25,746.00	.00
30-114-61-10-2-120-72400 - VRS Group Life Insurance	1,543.40	1,563.96	1,778.40	1,778.00	2,523.00	745.00
30-114-61-10-2-120-72510 - Hybrid Disability Insurance	10.68	43.22	37.20	.00	.00	.00
30-114-61-10-2-120-72750 - VRS Retiree Health Care Credit	1,374.63	1,393.08	1,506.96	1,670.00	2,311.00	641.00
30-114-61-10-2-120-72800 - Termination Pay for Vac/Sick Leave	6,540.00	.00	.00	.00	.00	.00
30-114-61-10-2-120-76390 - Sp Ed LD	237.60	437.39	425.00	627.00	235.00	(392.00)
30-114-61-10-2-120-76410 - Sp Ed ID	470.96	194.68	384.34	352.00	548.00	196.00
Program <b>120 - Special Education</b> Totals	\$189,925.89	\$187,984.94	\$194,689.46	\$198,469.00	\$268,924.00	\$70,455.00
Level <b>2 - Elementary</b> Totals	\$2,255,387.70	\$2,195,582.44	\$2,207,818.87	\$2,296,283.00	\$2,523,862.00	\$227,579.00
Sub-Function <b>10 - Classroom Instruction</b> Totals	\$2,255,387.70	\$2,195,582.44	\$2,207,818.87	\$2,296,283.00	\$2,523,862.00	\$227,579.00
Sub-Function <b>21 - Student Guidance</b>						
Level <b>2 - Elementary</b>						
Program <b>110 - Regular Instruction</b>						
30-114-61-21-2-110-71124 - Compensation-Guidance Counselors	25,621.05	49,941.96	52,033.96	51,934.00	54,112.00	2,178.00
30-114-61-21-2-110-72100 - FICA	2,513.81	3,766.61	3,926.80	3,973.00	4,140.00	167.00
30-114-61-21-2-110-72210 - VRS Pension Contribution	2,642.74	7,021.80	7,613.52	8,476.00	8,485.00	9.00
30-114-61-21-2-110-72300 - Group Health and Dental Insurance	1,840.99	7,257.89	7,294.11	8,582.00	8,582.00	.00
30-114-61-21-2-110-72400 - VRS Group Life Insurance	216.88	594.36	680.28	680.00	709.00	29.00
30-114-61-21-2-110-72750 - VRS Retiree Health Care Credit	193.19	529.44	576.48	639.00	649.00	10.00
30-114-61-21-2-110-72800 - Termination Pay for Vac/Sick Leave	7,620.00	.00	.00	.00	.00	.00
30-114-61-21-2-110-76285 - Guidance	155.10	400.00	160.00	150.00	100.00	(50.00)

# General Fund Expense Budget

Budget Year 2019

G/L Account - Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2019 City Council/Board Approval	Difference Vs 2018 Adopted Budget
Fund <b>30 - School General Fund</b>						
Locations <b>114 - West Salem Elementary</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>21 - Student Guidance</b>						
Level <b>2 - Elementary</b>						
Program <b>110 - Regular Instruction</b>						
Program <b>110 - Regular Instruction</b> Totals	\$40,803.76	\$69,512.06	\$72,285.15	\$74,434.00	\$76,777.00	\$2,343.00
Level <b>2 - Elementary</b> Totals	\$40,803.76	\$69,512.06	\$72,285.15	\$74,434.00	\$76,777.00	\$2,343.00
Sub-Function <b>21 - Student Guidance</b> Totals	\$40,803.76	\$69,512.06	\$72,285.15	\$74,434.00	\$76,777.00	\$2,343.00
Sub-Function <b>32 - Instr. Sup. - Media Services</b>						
Level <b>2 - Elementary</b>						
Program <b>110 - Regular Instruction</b>						
30-114-61-32-2-110-71122 - Compensation-Librarians	69,487.13	60,007.84	62,178.90	61,260.00	63,924.00	2,664.00
30-114-61-32-2-110-71650 - Compensation-NBC Teacher Bonus	.00	4,999.96	4,999.96	.00	.00	.00
30-114-61-32-2-110-72100 - FICA	3,816.09	4,393.64	4,630.73	4,686.00	4,890.00	204.00
30-114-61-32-2-110-72210 - VRS Pension Contribution	8,608.69	8,311.40	8,980.68	9,998.00	10,023.00	25.00
30-114-61-32-2-110-72300 - Group Health and Dental Insurance	9,326.00	7,858.37	8,111.67	8,582.00	8,582.00	.00
30-114-61-32-2-110-72400 - VRS Group Life Insurance	706.50	703.56	802.56	803.00	837.00	34.00
30-114-61-32-2-110-72600 - Unemployment Compensation	.00	9,828.00	.00	.00	.00	.00
30-114-61-32-2-110-72750 - VRS Retiree Health Care Credit	629.36	626.64	680.04	753.00	767.00	14.00
30-114-61-32-2-110-73130 - Repair/Maint - Audio/Visual	1,080.47	1,946.30	938.85	560.00	560.00	.00
30-114-61-32-2-110-76155 - Audio Visual Media	1,130.00	528.81	550.00	550.00	550.00	.00
30-114-61-32-2-110-76325 - Library Books and Supplies	2,757.00	2,927.00	3,823.78	3,435.00	3,479.00	44.00
30-114-61-32-2-110-76330 - Library Reference Materials	1,881.00	1,359.00	1,342.25	1,890.00	1,890.00	.00
30-114-61-32-2-110-76355 - Periodicals	959.20	972.19	967.12	979.00	979.00	.00
Program <b>110 - Regular Instruction</b> Totals	\$100,381.44	\$104,462.71	\$98,006.54	\$93,496.00	\$96,481.00	\$2,985.00
Level <b>2 - Elementary</b> Totals	\$100,381.44	\$104,462.71	\$98,006.54	\$93,496.00	\$96,481.00	\$2,985.00
Sub-Function <b>32 - Instr. Sup. - Media Services</b> Totals	\$100,381.44	\$104,462.71	\$98,006.54	\$93,496.00	\$96,481.00	\$2,985.00
Sub-Function <b>41 - Admin. Principals Office</b>						
Level <b>2 - Elementary</b>						
Program <b>110 - Regular Instruction</b>						
30-114-61-41-2-110-71126 - Compensation-Principals	91,083.12	94,298.16	96,656.04	96,656.00	98,751.00	2,095.00
30-114-61-41-2-110-71127 - Compensation-Asst Principals	65,522.87	66,515.54	68,178.22	68,535.00	69,210.00	675.00
30-114-61-41-2-110-71150 - Compensation-Clerical	37,421.78	36,599.38	37,581.44	37,197.00	33,699.00	(3,498.00)

# General Fund Expense Budget

Budget Year 2019

G/L Account - Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2019 City Council/Board Approval	Difference Vs 2018 Adopted Budget
Fund <b>30 - School General Fund</b>						
Locations <b>114 - West Salem Elementary</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>41 - Admin. Principals Office</b>						
Level <b>2 - Elementary</b>						
Program <b>110 - Regular Instruction</b>						
30-114-61-41-2-110-71200 - Compensation-OT	.00	91.60	509.65	2,500.00	2,000.00	(500.00)
30-114-61-41-2-110-71520 - Compensation-Substitutes	200.64	2,001.52	3,299.54	.00	.00	.00
30-114-61-41-2-110-72100 - FICA	13,142.84	13,393.51	13,917.49	15,674.00	15,580.00	(94.00)
30-114-61-41-2-110-72210 - VRS Pension Contribution	27,708.36	27,624.60	29,523.36	33,030.00	31,620.00	(1,410.00)
30-114-61-41-2-110-72300 - Group Health and Dental Insurance	28,369.00	26,620.55	24,694.18	25,746.00	25,746.00	.00
30-114-61-41-2-110-72400 - VRS Group Life Insurance	2,273.85	2,338.08	2,638.31	2,651.00	2,642.00	(9.00)
30-114-61-41-2-110-72750 - VRS Retiree Health Care Credit	2,025.60	2,082.72	2,235.48	2,489.00	2,420.00	(69.00)
30-114-61-41-2-110-72800 - Termination Pay for Vac/Sick Leave	.00	.00	1,841.97	.00	.00	.00
30-114-61-41-2-110-73180 - Repair/Maint - Other Contracted	12,423.38	12,401.84	9,392.95	12,000.00	12,000.00	.00
30-114-61-41-2-110-75521 - Travel-Principals	1,040.09	605.86	610.00	1,000.00	1,000.00	.00
30-114-61-41-2-110-75803 - Dues-Accreditation	289.00	428.00	380.00	380.00	380.00	.00
Program <b>110 - Regular Instruction Totals</b>	\$281,500.53	\$285,001.36	\$291,458.63	\$297,858.00	\$295,048.00	(\$2,810.00)
Level <b>2 - Elementary Totals</b>	\$281,500.53	\$285,001.36	\$291,458.63	\$297,858.00	\$295,048.00	(\$2,810.00)
Sub-Function <b>41 - Admin. Principals Office Totals</b>	\$281,500.53	\$285,001.36	\$291,458.63	\$297,858.00	\$295,048.00	(\$2,810.00)
Function <b>61 - Instruction Totals</b>	\$2,678,073.43	\$2,654,558.57	\$2,669,569.19	\$2,762,071.00	\$2,992,168.00	\$230,097.00
Function <b>62 - Administration, Attend. &amp; Health</b>						
Sub-Function <b>62 - Admin, Attend. &amp; Health</b>						
Level <b>9 - District Wide</b>						
Program <b>222 - Health Services</b>						
30-114-62-62-9-222-76100 - Supplies - Nursing	422.82	400.00	444.00	444.00	456.00	12.00
Program <b>222 - Health Services Totals</b>	\$422.82	\$400.00	\$444.00	\$444.00	\$456.00	\$12.00
Level <b>9 - District Wide Totals</b>	\$422.82	\$400.00	\$444.00	\$444.00	\$456.00	\$12.00
Sub-Function <b>62 - Admin, Attend. &amp; Health Totals</b>	\$422.82	\$400.00	\$444.00	\$444.00	\$456.00	\$12.00
Function <b>62 - Administration, Attend. &amp; Health Totals</b>	\$422.82	\$400.00	\$444.00	\$444.00	\$456.00	\$12.00
Function <b>64 - Operation &amp; Maintenance</b>						
Sub-Function <b>64 - Operation &amp; Maintenance</b>						
Level <b>9 - District Wide</b>						
Program <b>420 - Building Services</b>						
30-114-64-64-9-420-71190 - Compensation-Custodians	87,441.58	83,687.64	88,130.68	89,829.00	93,099.00	3,270.00
30-114-64-64-9-420-71200 - Compensation-OT	.00	4,470.99	4,968.41	5,500.00	5,500.00	.00

# General Fund Expense Budget

Budget Year 2019

G/L Account - Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2019 City Council/Board Approval	Difference Vs 2018 Adopted Budget
Fund <b>30 - School General Fund</b>						
Locations <b>114 - West Salem Elementary</b>						
Function <b>64 - Operation &amp; Maintenance</b>						
Sub-Function <b>64 - Operation &amp; Maintenance</b>						
Level <b>9 - District Wide</b>						
Program <b>420 - Building Services</b>						
30-114-64-64-9-420-71520 - Compensation-Substitutes	970.07	1,454.38	2,876.35	2,500.00	2,500.00	.00
30-114-64-64-9-420-72100 - FICA	6,594.67	6,531.52	6,940.72	7,484.00	7,734.00	250.00
30-114-64-64-9-420-72210 - VRS Pension Contribution	7,514.07	7,801.43	6,885.48	3,890.00	3,435.00	(455.00)
30-114-64-64-9-420-72300 - Group Health and Dental Insurance	22,170.20	21,160.89	20,064.78	24,070.00	24,070.00	.00
30-114-64-64-9-420-72400 - VRS Group Life Insurance	853.83	898.82	1,056.84	1,179.00	1,221.00	42.00
30-114-64-64-9-420-72600 - Unemployment Compensation	.00	.00	273.42	.00	.00	.00
30-114-64-64-9-420-72700 - Workers Compensation	2,755.00	2,755.00	710.20	2,755.00	2,755.00	.00
30-114-64-64-9-420-72750 - VRS Retiree Health Care Credit	573.81	605.46	694.44	620.00	549.00	(71.00)
30-114-64-64-9-420-72850 - OPEB ARC	.00	.00	578.00	.00	.00	.00
30-114-64-64-9-420-73180 - Repair/Maint - Other Contracted	8,593.91	14,490.14	14,605.64	9,500.00	9,500.00	.00
30-114-64-64-9-420-74900 - Building Maintenance -City	29,108.68	32,413.22	30,905.87	35,200.00	35,200.00	.00
30-114-64-64-9-420-75001 - Telecom/ Internet Services	5,865.80	6,397.13	5,471.52	5,000.00	6,000.00	1,000.00
30-114-64-64-9-420-75004 - Utilities - Electric	58,366.95	59,931.99	58,839.12	65,000.00	66,000.00	1,000.00
30-114-64-64-9-420-75005 - Utilities - Natural Gas	11,112.45	7,490.67	9,453.11	11,040.00	10,500.00	(540.00)
30-114-64-64-9-420-75009 - Utilities - Water and Sewer	8,524.62	11,135.46	11,093.34	10,500.00	12,000.00	1,500.00
30-114-64-64-9-420-76055 - Machines, Equipment and Tools <\$5,000	2,619.00	1,500.00	2,455.03	1,500.00	1,500.00	.00
30-114-64-64-9-420-76110 - Supplies - Operational	16,658.44	13,127.13	13,933.64	10,000.00	10,000.00	.00
Program <b>420 - Building Services Totals</b>	\$269,723.08	\$275,851.87	\$279,936.59	\$285,567.00	\$291,563.00	\$5,996.00
Program <b>430 - Grounds Services</b>						
30-114-64-64-9-430-74910 - Grounds Maintenance-City	11,444.56	13,910.53	15,447.13	10,500.00	13,500.00	3,000.00
Program <b>430 - Grounds Services Totals</b>	\$11,444.56	\$13,910.53	\$15,447.13	\$10,500.00	\$13,500.00	\$3,000.00
Level <b>9 - District Wide Totals</b>	\$281,167.64	\$289,762.40	\$295,383.72	\$296,067.00	\$305,063.00	\$8,996.00
Sub-Function <b>64 - Operation &amp; Maintenance Totals</b>	\$281,167.64	\$289,762.40	\$295,383.72	\$296,067.00	\$305,063.00	\$8,996.00
Function <b>64 - Operation &amp; Maintenance Totals</b>	\$281,167.64	\$289,762.40	\$295,383.72	\$296,067.00	\$305,063.00	\$8,996.00
Function <b>68 - Technology</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>9 - District Wide</b>						
Program <b>800 - Technology</b>						
30-114-68-10-9-800-71139 - Compensation-ITRT	14,995.07	14,016.48	14,730.81	14,523.00	15,151.00	628.00



# General Fund Expense Budget

Budget Year 2019

G/L Account - Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2019 City Council/Board Approval	Difference Vs 2018 Adopted Budget
Fund <b>30 - School General Fund</b>						
Locations <b>114 - West Salem Elementary</b>						
Function <b>68 - Technology</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>9 - District Wide</b>						
Program <b>800 - Technology</b>						
30-114-68-10-9-800-72100 - FICA	806.31	1,044.57	1,092.16	1,111.00	1,159.00	48.00
30-114-68-10-9-800-72210 - VRS Pension Contribution	1,630.00	1,970.75	2,129.05	2,370.00	2,376.00	6.00
30-114-68-10-9-800-72300 - Group Health and Dental Insurance	1,659.14	1,761.40	1,679.77	2,486.00	2,486.00	.00
30-114-68-10-9-800-72400 - VRS Group Life Insurance	133.79	166.80	190.32	190.00	198.00	8.00
30-114-68-10-9-800-72750 - VRS Retiree Health Care Credit	119.21	148.56	161.16	179.00	182.00	3.00
30-114-68-10-9-800-73175 - Repair/Maint- Computer	2,481.43	3,932.60	3,684.73	3,000.00	3,000.00	.00
30-114-68-10-9-800-76305 - ITRT	649.20	444.30	446.02	450.00	450.00	.00
30-114-68-10-9-800-76515 - Software-Instructional	3,331.12	3,940.44	1,526.34	3,550.00	3,550.00	.00
30-114-68-10-9-800-76530 - Computer Supplies	4,153.08	5,864.92	4,485.00	4,485.00	4,485.00	.00
30-114-68-10-9-800-78050 - Technology Addl VPSA Eligible	23,378.85	21,492.56	23,700.85	23,500.00	20,400.00	(3,100.00)
Program <b>800 - Technology Totals</b>	\$53,337.20	\$54,783.38	\$53,826.21	\$55,844.00	\$53,437.00	(\$2,407.00)
Level <b>9 - District Wide Totals</b>	\$53,337.20	\$54,783.38	\$53,826.21	\$55,844.00	\$53,437.00	(\$2,407.00)
Sub-Function <b>10 - Classroom Instruction Totals</b>	\$53,337.20	\$54,783.38	\$53,826.21	\$55,844.00	\$53,437.00	(\$2,407.00)
Function <b>68 - Technology Totals</b>	\$53,337.20	\$54,783.38	\$53,826.21	\$55,844.00	\$53,437.00	(\$2,407.00)
Locations <b>114 - West Salem Elementary Totals</b>	\$3,013,001.09	\$2,999,504.35	\$3,019,223.12	\$3,114,426.00	\$3,351,124.00	\$236,698.00



# South Salem Elementary

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# General Fund Expense Budget

Budget Year 2019

G/L Account - Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2019 City Council/Board Approval	Difference Vs 2018 Adopted Budget
Fund <b>30 - School General Fund</b>						
Locations <b>115 - South Salem Elementary</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>2 - Elementary</b>						
Program <b>110 - Regular Instruction</b>						
30-115-61-10-2-110-71120 - Compensation-Instructional Salaries	1,188,327.23	1,130,685.25	1,125,971.61	1,202,464.00	1,284,534.00	82,070.00
30-115-61-10-2-110-71151 - Compensation-Instructional Asst	69,689.46	64,643.08	72,806.22	78,539.00	68,048.00	(10,491.00)
30-115-61-10-2-110-71520 - Compensation-Substitutes	58,485.00	48,716.07	36,378.48	45,000.00	50,000.00	5,000.00
30-115-61-10-2-110-71522 - Compensation-REWIP Retirees	37,474.20	24,896.16	48,487.35	59,117.00	59,795.00	678.00
30-115-61-10-2-110-71650 - Compensation-NBC Teacher Bonus	5,416.58	17,499.88	14,999.88	.00	.00	.00
30-115-61-10-2-110-72100 - FICA	99,844.81	91,532.77	91,303.69	105,044.00	111,740.00	6,696.00
30-115-61-10-2-110-72210 - VRS Pension Contribution	170,281.96	158,718.92	162,341.21	207,101.00	211,815.00	4,714.00
30-115-61-10-2-110-72220 - VRS Hybrid Pension Contribution	9,158.02	10,072.51	12,401.01	.00	.00	.00
30-115-61-10-2-110-72300 - Group Health and Dental Insurance	176,947.99	171,539.52	178,698.13	188,955.00	188,955.00	.00
30-115-61-10-2-110-72400 - VRS Group Life Insurance	15,169.36	14,461.32	15,645.92	16,624.00	17,696.00	1,072.00
30-115-61-10-2-110-72510 - Hybrid Disability Insurance	170.51	247.82	271.41	.00	.00	.00
30-115-61-10-2-110-72700 - Workers Compensation	.00	.00	8,581.58	.00	.00	.00
30-115-61-10-2-110-72750 - VRS Retiree Health Care Credit	13,117.78	12,692.83	13,230.85	15,609.00	16,210.00	601.00
30-115-61-10-2-110-72800 - Termination Pay for Vac/Sick Leave	10,180.00	26,300.00	.00	.00	.00	.00
30-115-61-10-2-110-72850 - OPEB ARC	.00	.00	7,123.00	.00	.00	.00
30-115-61-10-2-110-73153 - Repair & Maint - Music Dept	449.69	449.18	449.08	450.00	450.00	.00
30-115-61-10-2-110-73154 - Repair & Maint - PE Equipment	164.00	156.94	129.32	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	12,440.82	17,410.85	21,130.08	17,931.00	18,567.00	636.00
30-115-61-10-2-110-76045 - Furniture and Equip <\$5,000	.00	750.00	750.00	750.00	750.00	.00
30-115-61-10-2-110-76085 - School Improvement	.00	100.00	44.78	100.00	100.00	.00
30-115-61-10-2-110-76135 - Art Supplies and Equipment <\$5,000	1,244.49	1,244.47	1,245.00	1,245.00	1,245.00	.00
30-115-61-10-2-110-76195 - Career Education	40.56	106.58	135.00	.00	.00	.00
30-115-61-10-2-110-76350 - Music	457.64	456.52	456.12	457.00	457.00	.00
30-115-61-10-2-110-76360 - Physical Education	720.00	720.00	713.47	720.00	720.00	.00
30-115-61-10-2-110-76365 - Reading	615.02	612.37	609.00	610.00	610.00	.00
30-115-61-10-2-110-76485 - Supplies - Kindergarten	1,040.97	1,040.45	1,039.53	1,041.00	1,041.00	.00
30-115-61-10-2-110-76490 - Supplies - First Grade	805.05	798.06	805.72	805.00	805.00	.00

# General Fund Expense Budget

Budget Year 2019

G/L Account - Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2019 City Council/Board Approval	Difference Vs 2018 Adopted Budget
Fund <b>30 - School General Fund</b>						
Locations <b>115 - South Salem Elementary</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>2 - Elementary</b>						
Program <b>110 - Regular Instruction</b>						
30-115-61-10-2-110-76495 - Supplies - Second Grade	880.15	880.00	823.21	880.00	880.00	.00
30-115-61-10-2-110-76500 - Supplies - Third Grade	694.76	691.00	679.46	702.00	702.00	.00
30-115-61-10-2-110-76505 - Supplies - Fourth Grade	700.58	685.95	701.00	701.00	701.00	.00
30-115-61-10-2-110-76510 - Supplies - Fifth Grade	798.51	794.21	799.25	800.00	800.00	.00
Program <b>110 - Regular Instruction Totals</b>	\$1,876,515.14	\$1,800,102.71	\$1,819,950.36	\$1,947,009.00	\$2,037,985.00	\$90,976.00
Program <b>120 - Special Education</b>						
30-115-61-10-2-120-71120 - Compensation-Instructional Salaries	204,488.88	193,511.88	192,207.75	198,238.00	202,639.00	4,401.00
30-115-61-10-2-120-71151 - Compensation-Instructional Asst	23,496.44	20,128.47	17,733.70	17,730.00	16,385.00	(1,345.00)
30-115-61-10-2-120-71520 - Compensation-Substitutes	.00	475.86	6,139.20	.00	.00	.00
30-115-61-10-2-120-72100 - FICA	16,630.43	15,388.87	15,309.00	16,522.00	16,755.00	233.00
30-115-61-10-2-120-72210 - VRS Pension Contribution	31,806.42	23,394.65	24,856.85	35,246.00	34,343.00	(903.00)
30-115-61-10-2-120-72220 - VRS Hybrid Pension Contribution	.00	6,436.20	6,804.06	.00	.00	.00
30-115-61-10-2-120-72300 - Group Health and Dental Insurance	31,139.69	28,690.64	28,573.88	34,118.00	34,118.00	.00
30-115-61-10-2-120-72400 - VRS Group Life Insurance	2,610.41	2,524.68	2,829.26	2,829.00	2,869.00	40.00
30-115-61-10-2-120-72510 - Hybrid Disability Insurance	.00	111.24	125.30	.00	.00	.00
30-115-61-10-2-120-72600 - Unemployment Compensation	.00	9,402.00	.00	.00	.00	.00
30-115-61-10-2-120-72750 - VRS Retiree Health Care Credit	2,325.09	2,248.92	2,397.14	2,656.00	2,628.00	(28.00)
30-115-61-10-2-120-76390 - Sp Ed LD	580.16	.00	.00	536.00	536.00	.00
30-115-61-10-2-120-76392 - Sp Ed CC	1,090.61	1,046.46	1,089.10	1,089.00	1,089.00	.00
30-115-61-10-2-120-76415 - Sp Ed BD	.00	536.00	600.22	.00	.00	.00
Program <b>120 - Special Education Totals</b>	\$314,168.13	\$303,895.87	\$298,665.46	\$308,964.00	\$311,362.00	\$2,398.00
Level <b>2 - Elementary Totals</b>	\$2,190,683.27	\$2,103,998.58	\$2,118,615.82	\$2,255,973.00	\$2,349,347.00	\$93,374.00
Sub-Function <b>10 - Classroom Instruction Totals</b>	\$2,190,683.27	\$2,103,998.58	\$2,118,615.82	\$2,255,973.00	\$2,349,347.00	\$93,374.00
Sub-Function <b>21 - Student Guidance</b>						
Level <b>2 - Elementary</b>						
Program <b>110 - Regular Instruction</b>						
30-115-61-21-2-110-71124 - Compensation-Guidance Counselors	53,336.07	54,035.04	55,983.04	55,883.00	58,172.00	2,289.00
30-115-61-21-2-110-72100 - FICA	4,029.55	4,083.35	4,232.45	4,275.00	4,450.00	175.00
30-115-61-21-2-110-72210 - VRS Pension Contribution	7,704.06	7,597.32	8,192.40	9,120.00	9,121.00	1.00

# General Fund Expense Budget

Budget Year 2019

G/L Account - Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2019 City Council/Board Approval	Difference Vs 2018 Adopted Budget
Fund <b>30 - School General Fund</b>						
Locations <b>115 - South Salem Elementary</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>21 - Student Guidance</b>						
Level <b>2 - Elementary</b>						
Program <b>110 - Regular Instruction</b>						
30-115-61-21-2-110-72300 - Group Health and Dental Insurance	.00	.00	6,698.52	3,529.00	3,529.00	.00
30-115-61-21-2-110-72400 - VRS Group Life Insurance	632.26	642.96	732.12	732.00	762.00	30.00
30-115-61-21-2-110-72750 - VRS Retiree Health Care Credit	563.19	572.76	620.28	687.00	698.00	11.00
30-115-61-21-2-110-76195 - Career Education	69.50	21.00	.00	135.00	135.00	.00
30-115-61-21-2-110-76285 - Guidance	261.81	275.38	275.00	275.00	275.00	.00
Program <b>110 - Regular Instruction Totals</b>	<b>\$66,596.44</b>	<b>\$67,227.81</b>	<b>\$76,733.81</b>	<b>\$74,636.00</b>	<b>\$77,142.00</b>	<b>\$2,506.00</b>
Level <b>2 - Elementary Totals</b>	<b>\$66,596.44</b>	<b>\$67,227.81</b>	<b>\$76,733.81</b>	<b>\$74,636.00</b>	<b>\$77,142.00</b>	<b>\$2,506.00</b>
Sub-Function <b>21 - Student Guidance Totals</b>	<b>\$66,596.44</b>	<b>\$67,227.81</b>	<b>\$76,733.81</b>	<b>\$74,636.00</b>	<b>\$77,142.00</b>	<b>\$2,506.00</b>
Sub-Function <b>32 - Instr. Sup. - Media Services</b>						
Level <b>2 - Elementary</b>						
Program <b>110 - Regular Instruction</b>						
30-115-61-32-2-110-71122 - Compensation-Librarians	58,722.04	57,765.70	59,899.50	59,173.00	61,802.00	2,629.00
30-115-61-32-2-110-71650 - Compensation-NBC Teacher Bonus	2,499.96	4,999.96	4,999.96	.00	.00	.00
30-115-61-32-2-110-72100 - FICA	4,756.51	4,659.94	4,815.72	4,527.00	4,728.00	201.00
30-115-61-32-2-110-72210 - VRS Pension Contribution	8,136.22	8,023.32	8,674.80	9,657.00	9,691.00	34.00
30-115-61-32-2-110-72300 - Group Health and Dental Insurance	7,399.68	7,045.61	6,391.06	8,529.00	8,529.00	.00
30-115-61-32-2-110-72400 - VRS Group Life Insurance	667.79	679.08	775.20	775.00	810.00	35.00
30-115-61-32-2-110-72750 - VRS Retiree Health Care Credit	594.83	604.92	656.88	728.00	742.00	14.00
30-115-61-32-2-110-73130 - Repair/Maint - Audio/Visual	836.74	838.03	448.10	850.00	850.00	.00
30-115-61-32-2-110-76155 - Audio Visual Media	1,059.99	1,093.79	1,108.99	1,100.00	1,100.00	.00
30-115-61-32-2-110-76325 - Library Books and Supplies	1,386.82	1,399.38	1,400.99	1,400.00	1,400.00	.00
30-115-61-32-2-110-76330 - Library Reference Materials	890.52	890.52	890.52	860.00	860.00	.00
30-115-61-32-2-110-76355 - Periodicals	191.88	199.58	188.85	200.00	200.00	.00
Program <b>110 - Regular Instruction Totals</b>	<b>\$87,142.98</b>	<b>\$88,199.83</b>	<b>\$90,250.57</b>	<b>\$87,799.00</b>	<b>\$90,712.00</b>	<b>\$2,913.00</b>
Level <b>2 - Elementary Totals</b>	<b>\$87,142.98</b>	<b>\$88,199.83</b>	<b>\$90,250.57</b>	<b>\$87,799.00</b>	<b>\$90,712.00</b>	<b>\$2,913.00</b>
Sub-Function <b>32 - Instr. Sup. - Media Services Totals</b>	<b>\$87,142.98</b>	<b>\$88,199.83</b>	<b>\$90,250.57</b>	<b>\$87,799.00</b>	<b>\$90,712.00</b>	<b>\$2,913.00</b>

# General Fund Expense Budget

Budget Year 2019

G/L Account - Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2019 City Council/Board Approval	Difference Vs 2018 Adopted Budget
Fund <b>30 - School General Fund</b>						
Locations <b>115 - South Salem Elementary</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>41 - Admin. Principals Office</b>						
Level <b>2 - Elementary</b>						
Program <b>110 - Regular Instruction</b>						
30-115-61-41-2-110-71126 - Compensation-Principals	100,563.12	102,072.00	104,622.96	104,623.00	105,669.00	1,046.00
30-115-61-41-2-110-71127 - Compensation-Asst Principals	69,533.50	70,586.91	72,350.52	72,668.00	73,385.00	717.00
30-115-61-41-2-110-71150 - Compensation-Clerical	40,559.09	39,810.54	40,817.70	40,057.00	41,059.00	1,002.00
30-115-61-41-2-110-71200 - Compensation-OT	.00	1,606.43	1,392.92	4,000.00	2,000.00	(2,000.00)
30-115-61-41-2-110-71520 - Compensation-Substitutes	100.32	2,163.32	5,482.94	.00	.00	.00
30-115-61-41-2-110-72100 - FICA	15,104.41	15,414.68	16,039.37	16,933.00	16,992.00	59.00
30-115-61-41-2-110-72210 - VRS Pension Contribution	30,052.37	29,676.84	31,716.72	35,471.00	34,514.00	(957.00)
30-115-61-41-2-110-72300 - Group Health and Dental Insurance	23,761.07	23,521.14	23,045.76	25,588.00	25,588.00	.00
30-115-61-41-2-110-72400 - VRS Group Life Insurance	2,466.43	2,511.72	2,834.16	2,847.00	2,883.00	36.00
30-115-61-41-2-110-72750 - VRS Retiree Health Care Credit	2,196.91	2,237.28	2,401.44	2,673.00	2,641.00	(32.00)
30-115-61-41-2-110-73160 - Repair/Maint - School Office Equipment	13,860.64	13,864.98	13,859.16	13,863.00	14,863.00	1,000.00
30-115-61-41-2-110-75521 - Travel-Principals	881.78	1,177.30	1,223.20	1,300.00	1,300.00	.00
30-115-61-41-2-110-75803 - Dues-Accreditation	380.00	380.00	380.00	380.00	380.00	.00
Program <b>110 - Regular Instruction Totals</b>	<b>\$299,459.64</b>	<b>\$305,023.14</b>	<b>\$316,166.85</b>	<b>\$320,403.00</b>	<b>\$321,274.00</b>	<b>\$871.00</b>
Level <b>2 - Elementary Totals</b>	<b>\$299,459.64</b>	<b>\$305,023.14</b>	<b>\$316,166.85</b>	<b>\$320,403.00</b>	<b>\$321,274.00</b>	<b>\$871.00</b>
Sub-Function <b>41 - Admin. Principals Office Totals</b>	<b>\$299,459.64</b>	<b>\$305,023.14</b>	<b>\$316,166.85</b>	<b>\$320,403.00</b>	<b>\$321,274.00</b>	<b>\$871.00</b>
Function <b>61 - Instruction Totals</b>	<b>\$2,643,882.33</b>	<b>\$2,564,449.36</b>	<b>\$2,601,767.05</b>	<b>\$2,738,811.00</b>	<b>\$2,838,475.00</b>	<b>\$99,664.00</b>
Function <b>62 - Administration, Attend. &amp; Health</b>						
Sub-Function <b>62 - Admin, Attend. &amp; Health</b>						
Level <b>9 - District Wide</b>						
Program <b>222 - Health Services</b>						
30-115-62-62-9-222-76100 - Supplies - Nursing	559.97	610.49	482.57	567.00	567.00	.00
Program <b>222 - Health Services Totals</b>	<b>\$559.97</b>	<b>\$610.49</b>	<b>\$482.57</b>	<b>\$567.00</b>	<b>\$567.00</b>	<b>\$0.00</b>
Level <b>9 - District Wide Totals</b>	<b>\$559.97</b>	<b>\$610.49</b>	<b>\$482.57</b>	<b>\$567.00</b>	<b>\$567.00</b>	<b>\$0.00</b>
Sub-Function <b>62 - Admin, Attend. &amp; Health Totals</b>	<b>\$559.97</b>	<b>\$610.49</b>	<b>\$482.57</b>	<b>\$567.00</b>	<b>\$567.00</b>	<b>\$0.00</b>
Function <b>62 - Administration, Attend. &amp; Health Totals</b>	<b>\$559.97</b>	<b>\$610.49</b>	<b>\$482.57</b>	<b>\$567.00</b>	<b>\$567.00</b>	<b>\$0.00</b>

# General Fund Expense Budget

Budget Year 2019

G/L Account - Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2019 City Council/Board Approval	Difference Vs 2018 Adopted Budget
Fund <b>30 - School General Fund</b>						
Locations <b>115 - South Salem Elementary</b>						
Function <b>64 - Operation &amp; Maintenance</b>						
Sub-Function <b>64 - Operation &amp; Maintenance</b>						
Level <b>9 - District Wide</b>						
Program <b>420 - Building Services</b>						
30-115-64-64-9-420-71190 - Compensation-Custodians	108,276.35	109,938.59	116,131.49	115,629.00	117,511.00	1,882.00
30-115-64-64-9-420-71200 - Compensation-OT	.00	5,939.30	7,862.75	6,500.00	6,500.00	.00
30-115-64-64-9-420-71520 - Compensation-Substitutes	1,935.45	.00	530.90	1,500.00	1,000.00	(500.00)
30-115-64-64-9-420-72100 - FICA	8,264.81	8,658.17	9,276.87	9,458.00	9,563.00	105.00
30-115-64-64-9-420-72210 - VRS Pension Contribution	9,565.55	10,082.64	9,423.72	3,890.00	4,336.00	446.00
30-115-64-64-9-420-72300 - Group Health and Dental Insurance	14,775.40	14,312.73	20,585.79	16,326.00	16,326.00	.00
30-115-64-64-9-420-72400 - VRS Group Life Insurance	1,013.17	1,094.47	1,289.63	1,179.00	1,542.00	363.00
30-115-64-64-9-420-72700 - Workers Compensation	2,434.00	2,434.00	710.20	2,434.00	2,434.00	.00
30-115-64-64-9-420-72750 - VRS Retiree Health Care Credit	724.69	777.70	889.08	620.00	693.00	73.00
30-115-64-64-9-420-72850 - OPEB ARC	.00	.00	578.00	.00	.00	.00
30-115-64-64-9-420-73180 - Repair/Maint - Other Contracted	5,544.04	12,095.59	13,828.20	11,000.00	11,000.00	.00
30-115-64-64-9-420-74900 - Building Maintenance -City	20,872.22	49,669.81	40,583.76	33,200.00	33,200.00	.00
30-115-64-64-9-420-75001 - Telecom/ Internet Services	5,431.49	6,470.53	5,580.67	5,000.00	6,000.00	1,000.00
30-115-64-64-9-420-75004 - Utilities - Electric	86,754.74	73,504.34	69,911.46	82,000.00	82,000.00	.00
30-115-64-64-9-420-75005 - Utilities - Natural Gas	21,316.97	11,855.68	12,360.76	19,040.00	16,000.00	(3,040.00)
30-115-64-64-9-420-75009 - Utilities - Water and Sewer	7,820.87	7,130.33	7,520.99	7,500.00	11,000.00	3,500.00
30-115-64-64-9-420-76055 - Machines, Equipment and Tools <\$5,000	1,498.05	1,503.48	1,451.83	1,500.00	1,500.00	.00
30-115-64-64-9-420-76110 - Supplies - Operational	11,560.69	11,136.69	10,661.16	10,000.00	10,000.00	.00
Program <b>420 - Building Services Totals</b>	<b>\$307,788.49</b>	<b>\$326,604.05</b>	<b>\$329,177.26</b>	<b>\$326,776.00</b>	<b>\$330,605.00</b>	<b>\$3,829.00</b>
Program <b>430 - Grounds Services</b>						
30-115-64-64-9-430-74910 - Grounds Maintenance-City	4,744.79	10,700.68	5,644.20	8,000.00	10,000.00	2,000.00
Program <b>430 - Grounds Services Totals</b>	<b>\$4,744.79</b>	<b>\$10,700.68</b>	<b>\$5,644.20</b>	<b>\$8,000.00</b>	<b>\$10,000.00</b>	<b>\$2,000.00</b>
Level <b>9 - District Wide Totals</b>	<b>\$312,533.28</b>	<b>\$337,304.73</b>	<b>\$334,821.46</b>	<b>\$334,776.00</b>	<b>\$340,605.00</b>	<b>\$5,829.00</b>
Sub-Function <b>64 - Operation &amp; Maintenance Totals</b>	<b>\$312,533.28</b>	<b>\$337,304.73</b>	<b>\$334,821.46</b>	<b>\$334,776.00</b>	<b>\$340,605.00</b>	<b>\$5,829.00</b>
Function <b>64 - Operation &amp; Maintenance Totals</b>	<b>\$312,533.28</b>	<b>\$337,304.73</b>	<b>\$334,821.46</b>	<b>\$334,776.00</b>	<b>\$340,605.00</b>	<b>\$5,829.00</b>



# General Fund Expense Budget

Budget Year 2019

G/L Account - Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2019 City Council/Board Approval	Difference Vs 2018 Adopted uaget
Fund <b>30 - School General Fund</b>						
Locations <b>115 - South Salem Elementary</b>						
Function <b>68 - Technology</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>9 - District Wide</b>						
Program <b>800 - Technology</b>						
30-115-68-10-9-800-71139 - Compensation-ITRT	.00	14,016.48	14,730.81	14,523.00	15,151.00	628.00
30-115-68-10-9-800-72100 - FICA	.00	1,044.57	1,092.16	1,111.00	1,159.00	48.00
30-115-68-10-9-800-72210 - VRS Pension Contribution	.00	1,970.75	2,129.05	2,370.00	2,376.00	6.00
30-115-68-10-9-800-72300 - Group Health and Dental Insurance	.00	1,761.40	1,679.77	2,486.00	2,486.00	.00
30-115-68-10-9-800-72400 - VRS Group Life Insurance	.00	166.80	190.32	190.00	198.00	8.00
30-115-68-10-9-800-72750 - VRS Retiree Health Care Credit	.00	148.56	161.16	179.00	182.00	3.00
30-115-68-10-9-800-73175 - Repair/Maint- Computer	2,200.28	1,880.61	692.17	2,100.00	2,100.00	.00
30-115-68-10-9-800-76305 - ITRT	266.24	265.82	295.77	300.00	300.00	.00
30-115-68-10-9-800-76515 - Software-Instructional	2,175.00	2,120.58	767.10	2,175.00	2,175.00	.00
30-115-68-10-9-800-76530 - Computer Supplies	952.00	885.10	895.15	952.00	952.00	.00
30-115-68-10-9-800-78050 - Technology Addl VPSA Eligible	22,445.57	19,886.02	24,742.79	23,500.00	20,400.00	(3,100.00)
Program <b>800 - Technology</b> Totals	\$28,039.09	\$44,146.69	\$47,376.25	\$49,886.00	\$47,479.00	(\$2,407.00)
Level <b>9 - District Wide</b> Totals	\$28,039.09	\$44,146.69	\$47,376.25	\$49,886.00	\$47,479.00	(\$2,407.00)
Sub-Function <b>10 - Classroom Instruction</b> Totals	\$28,039.09	\$44,146.69	\$47,376.25	\$49,886.00	\$47,479.00	(\$2,407.00)
Function <b>68 - Technology</b> Totals	\$28,039.09	\$44,146.69	\$47,376.25	\$49,886.00	\$47,479.00	(\$2,407.00)
Locations <b>115 - South Salem Elementary</b> Totals	\$2,985,014.67	\$2,946,511.27	\$2,984,447.33	\$3,124,040.00	\$3,227,126.00	\$103,086.00



# East Salem Elementary

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# General Fund Expense Budget

Budget Year 2019

G/L Account - Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2019 City Council/Board Approval	Difference Vs 2018 Adopted Budget
Fund <b>30 - School General Fund</b>						
Locations <b>116 - East Salem Elementary</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>2 - Elementary</b>						
Program <b>110 - Regular Instruction</b>						
30-116-61-10-2-110-71120 - Compensation-Instructional Salaries	1,361,874.48	1,439,068.26	1,460,196.90	1,467,313.00	1,522,908.00	55,595.00
30-116-61-10-2-110-71151 - Compensation-Instructional Asst	80,443.76	78,579.34	81,701.44	82,333.00	84,517.00	2,184.00
30-116-61-10-2-110-71520 - Compensation-Substitutes	37,478.95	32,340.00	35,690.50	35,000.00	36,000.00	1,000.00
30-116-61-10-2-110-71522 - Compensation-REWIP Retirees	56,634.26	46,881.94	20,923.34	6,746.00	6,746.00	.00
30-116-61-10-2-110-71650 - Compensation-NBC Teacher Bonus	.00	2,499.96	7,499.96	.00	.00	.00
30-116-61-10-2-110-72100 - FICA	114,419.19	113,811.82	113,991.87	121,741.00	126,106.00	4,365.00
30-116-61-10-2-110-72210 - VRS Pension Contribution	194,293.09	199,603.64	208,674.30	253,310.00	251,774.00	(1,536.00)
30-116-61-10-2-110-72220 - VRS Hybrid Pension Contribution	15,505.33	12,067.54	15,719.40	.00	.00	.00
30-116-61-10-2-110-72300 - Group Health and Dental Insurance	215,900.06	203,944.40	215,923.50	200,130.00	200,130.00	.00
30-116-61-10-2-110-72400 - VRS Group Life Insurance	17,441.29	17,914.10	20,073.22	20,333.00	21,035.00	702.00
30-116-61-10-2-110-72510 - Hybrid Disability Insurance	295.62	302.20	260.55	.00	.00	.00
30-116-61-10-2-110-72700 - Workers Compensation	.00	.00	8,557.91	.00	.00	.00
30-116-61-10-2-110-72750 - VRS Retiree Health Care Credit	15,369.13	15,958.28	16,989.93	19,091.00	19,268.00	177.00
30-116-61-10-2-110-72800 - Termination Pay for Vac/Sick Leave	.00	6,360.00	20.00	.00	.00	.00
30-116-61-10-2-110-72850 - OPEB ARC	.00	.00	7,701.00	.00	.00	.00
30-116-61-10-2-110-73153 - Repair & Maint - Music Dept	385.99	219.00	236.07	240.00	251.00	11.00
30-116-61-10-2-110-73154 - Repair & Maint - PE Equipment	.00	683.00	299.85	180.00	283.00	103.00
30-116-61-10-2-110-76010 - Agenda Books	887.50	1,000.00	1,000.00	1,000.00	1,000.00	.00
30-116-61-10-2-110-76015 - Allotment	13,037.01	18,493.81	21,694.64	20,373.00	20,533.00	160.00
30-116-61-10-2-110-76045 - Furniture and Equip <\$5,000	260.42	1,000.00	1,000.00	1,000.00	1,937.00	937.00
30-116-61-10-2-110-76085 - School Improvement	.00	62.34	.00	100.00	100.00	.00
30-116-61-10-2-110-76135 - Art Supplies and Equipment <\$5,000	1,232.51	1,241.93	1,241.79	1,245.00	1,255.00	10.00
30-116-61-10-2-110-76195 - Career Education	.00	145.82	146.04	20.00	20.00	.00
30-116-61-10-2-110-76350 - Music	236.24	267.00	280.21	291.00	273.00	(18.00)
30-116-61-10-2-110-76360 - Physical Education	.00	157.00	267.20	399.00	431.00	32.00
30-116-61-10-2-110-76365 - Reading	299.80	349.60	400.77	451.00	266.00	(185.00)
30-116-61-10-2-110-76485 - Supplies - Kindergarten	1,154.97	1,876.69	1,386.00	2,107.00	1,728.00	(379.00)
30-116-61-10-2-110-76490 - Supplies - First Grade	819.40	623.47	864.41	456.00	536.00	80.00

# General Fund Expense Budget

Budget Year 2019

G/L Account - Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2019 City Council/Board Approval	Difference Vs 2018 Adopted Budget
Fund <b>30 - School General Fund</b>						
Locations <b>116 - East Salem Elementary</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>2 - Elementary</b>						
Program <b>110 - Regular Instruction</b>						
30-116-61-10-2-110-76495 - Supplies - Second Grade	250.15	398.75	311.59	833.00	527.00	(306.00)
30-116-61-10-2-110-76500 - Supplies - Third Grade	633.83	119.70	263.23	707.00	278.00	(429.00)
30-116-61-10-2-110-76505 - Supplies - Fourth Grade	313.95	409.21	423.00	354.00	365.00	11.00
30-116-61-10-2-110-76510 - Supplies - Fifth Grade	280.01	483.69	500.00	375.00	365.00	(10.00)
Program <b>110 - Regular Instruction Totals</b>	\$2,129,446.94	\$2,196,862.49	\$2,244,238.62	\$2,236,128.00	\$2,298,632.00	\$62,504.00
Program <b>120 - Special Education</b>						
30-116-61-10-2-120-71120 - Compensation-Instructional Salaries	130,952.15	132,675.00	135,381.72	135,382.00	138,951.00	3,569.00
30-116-61-10-2-120-71151 - Compensation-Instructional Asst	17,508.10	17,517.79	15,503.18	15,985.00	24,384.00	8,399.00
30-116-61-10-2-120-71520 - Compensation-Substitutes	.00	.00	687.70	.00	.00	.00
30-116-61-10-2-120-72100 - FICA	10,691.48	10,498.60	10,731.04	11,580.00	12,495.00	915.00
30-116-61-10-2-120-72210 - VRS Pension Contribution	21,151.92	20,804.52	22,190.28	24,703.00	25,611.00	908.00
30-116-61-10-2-120-72300 - Group Health and Dental Insurance	22,370.89	22,103.05	22,044.55	22,080.00	22,080.00	.00
30-116-61-10-2-120-72400 - VRS Group Life Insurance	1,735.82	1,760.76	1,982.88	1,983.00	2,140.00	157.00
30-116-61-10-2-120-72510 - Hybrid Disability Insurance	13.84	.00	.00	.00	.00	.00
30-116-61-10-2-120-72750 - VRS Retiree Health Care Credit	1,546.32	1,568.52	1,680.24	1,862.00	1,960.00	98.00
30-116-61-10-2-120-76390 - Sp Ed LD	817.98	800.23	816.95	800.00	600.00	(200.00)
30-116-61-10-2-120-76400 - Sp Ed ED Preschool	376.18	399.99	370.85	400.00	600.00	200.00
Program <b>120 - Special Education Totals</b>	\$207,164.68	\$208,128.46	\$211,389.39	\$214,775.00	\$228,821.00	\$14,046.00
Program <b>140 - Gifted</b>						
30-116-61-10-2-140-71120 - Compensation-Instructional Salaries	63,076.77	53,708.40	55,389.80	55,190.00	57,359.00	2,169.00
30-116-61-10-2-140-72100 - FICA	5,080.52	3,302.24	3,369.28	4,222.00	4,388.00	166.00
30-116-61-10-2-140-72210 - VRS Pension Contribution	10,583.95	7,551.36	8,090.88	9,007.00	8,994.00	(13.00)
30-116-61-10-2-140-72300 - Group Health and Dental Insurance	10,356.19	8,705.38	8,033.94	8,860.00	8,860.00	.00
30-116-61-10-2-140-72400 - VRS Group Life Insurance	868.66	639.12	723.00	723.00	751.00	28.00
30-116-61-10-2-140-72750 - VRS Retiree Health Care Credit	773.77	569.28	612.60	679.00	688.00	9.00
30-116-61-10-2-140-72800 - Termination Pay for Vac/Sick Leave	1,840.00	.00	.00	.00	.00	.00
Program <b>140 - Gifted Totals</b>	\$92,579.86	\$74,475.78	\$76,219.50	\$78,681.00	\$81,040.00	\$2,359.00
Program <b>180 - Pre-K Non- Sp Ed</b>						
30-116-61-10-2-180-71120 - Compensation-Instructional Salaries	117,909.25	116,574.28	120,187.92	120,188.00	145,401.00	25,213.00

# General Fund Expense Budget

Budget Year 2019

G/L Account - Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2019 City Council/Board Approval	Difference Vs 2018 Adopted Budget
Fund <b>30 - School General Fund</b>						
Locations <b>116 - East Salem Elementary</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>2 - Elementary</b>						
Program <b>180 - Pre-K Non- Sp Ed</b>						
30-116-61-10-2-180-72100 - FICA	8,680.32	8,271.39	8,269.33	9,194.00	11,123.00	1,929.00
30-116-61-10-2-180-72210 - VRS Pension Contribution	13,665.94	16,640.52	17,619.48	19,615.00	22,799.00	3,184.00
30-116-61-10-2-180-72220 - VRS Hybrid Pension Contribution	3,306.95	.00	.00	.00	.00	.00
30-116-61-10-2-180-72300 - Group Health and Dental Insurance	19,936.27	18,694.20	19,438.05	21,634.00	21,634.00	.00
30-116-61-10-2-180-72400 - VRS Group Life Insurance	1,393.00	1,408.44	1,574.52	1,574.00	1,905.00	331.00
30-116-61-10-2-180-72510 - Hybrid Disability Insurance	123.11	24.68	26.88	.00	.00	.00
30-116-61-10-2-180-72750 - VRS Retiree Health Care Credit	1,240.78	1,254.60	1,334.16	1,478.00	1,745.00	267.00
Program <b>180 - Pre-K Non- Sp Ed Totals</b>	\$166,255.62	\$162,868.11	\$168,450.34	\$173,683.00	\$204,607.00	\$30,924.00
Level <b>2 - Elementary Totals</b>	\$2,595,447.10	\$2,642,334.84	\$2,700,297.85	\$2,703,267.00	\$2,813,100.00	\$109,833.00
Level <b>3 - Secondary</b>						
Program <b>140 - Gifted</b>						
30-116-61-10-3-140-71120 - Compensation-Instructional Salaries	17,248.51	17,902.80	18,396.60	18,397.00	19,120.00	723.00
30-116-61-10-3-140-72100 - FICA	929.20	1,100.59	1,118.02	1,407.00	1,463.00	56.00
30-116-61-10-3-140-72210 - VRS Pension Contribution	2,032.06	2,517.12	2,697.00	3,002.00	2,998.00	(4.00)
30-116-61-10-3-140-72300 - Group Health and Dental Insurance	1,961.52	2,901.72	2,678.12	5,360.00	5,360.00	.00
30-116-61-10-3-140-72400 - VRS Group Life Insurance	166.77	213.12	240.96	241.00	250.00	9.00
30-116-61-10-3-140-72750 - VRS Retiree Health Care Credit	148.62	189.84	204.12	226.00	229.00	3.00
Program <b>140 - Gifted Totals</b>	\$22,486.68	\$24,825.19	\$25,334.82	\$28,633.00	\$29,420.00	\$787.00
Level <b>3 - Secondary Totals</b>	\$22,486.68	\$24,825.19	\$25,334.82	\$28,633.00	\$29,420.00	\$787.00
Level <b>4 - Middle</b>						
Program <b>140 - Gifted</b>						
30-116-61-10-4-140-71120 - Compensation-Instructional Salaries	45,995.90	47,740.80	49,057.68	49,058.00	50,986.00	1,928.00
30-116-61-10-4-140-72100 - FICA	2,478.13	2,935.29	2,981.43	3,753.00	3,900.00	147.00
30-116-61-10-4-140-72210 - VRS Pension Contribution	5,418.66	6,712.44	7,191.72	8,006.00	7,995.00	(11.00)
30-116-61-10-4-140-72300 - Group Health and Dental Insurance	5,216.55	7,737.84	7,141.50	7,860.00	7,860.00	.00
30-116-61-10-4-140-72400 - VRS Group Life Insurance	444.66	568.08	642.72	643.00	668.00	25.00
30-116-61-10-4-140-72750 - VRS Retiree Health Care Credit	396.02	506.04	544.56	603.00	612.00	9.00
Program <b>140 - Gifted Totals</b>	\$59,949.92	\$66,200.49	\$67,559.61	\$69,923.00	\$72,021.00	\$2,098.00

# General Fund Expense Budget

Budget Year 2019

G/L Account - Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2019 City Council/Board Approval	Difference Vs 2018 Adopted Budget
Fund <b>30 - School General Fund</b>						
Locations <b>116 - East Salem Elementary</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>4 - Middle</b> Totals	\$59,949.92	\$66,200.49	\$67,559.61	\$69,923.00	\$72,021.00	\$2,098.00
Level <b>8 - Pre-K</b>						
Program <b>180 - Pre-K Non- Sp Ed</b>						
30-116-61-10-8-180-71151 - Compensation-Instructional Asst	.00	.00	17,599.45	18,927.00	35,216.00	16,289.00
30-116-61-10-8-180-72100 - FICA	.00	.00	1,319.41	1,448.00	2,694.00	1,246.00
30-116-61-10-8-180-72220 - VRS Hybrid Pension Contribution	.00	.00	1,961.80	3,089.00	5,521.00	2,432.00
30-116-61-10-8-180-72300 - Group Health and Dental Insurance	.00	.00	454.60	453.00	16,840.00	16,387.00
30-116-61-10-8-180-72400 - VRS Group Life Insurance	.00	.00	175.32	248.00	461.00	213.00
30-116-61-10-8-180-72500 - Disability Insurance	.00	.00	.00	40.00	.00	(40.00)
30-116-61-10-8-180-72510 - Hybrid Disability Insurance	.00	.00	43.32	.00	.00	.00
30-116-61-10-8-180-72750 - VRS Retiree Health Care Credit	.00	.00	148.56	233.00	423.00	190.00
30-116-61-10-8-180-73255 - Professional Development	.00	.00	150.00	500.00	.00	(500.00)
30-116-61-10-8-180-76435 - Supplies - Instructional	.00	5,372.68	8,774.51	5,689.00	282.00	(5,407.00)
Program <b>180 - Pre-K Non- Sp Ed</b> Totals	\$0.00	\$5,372.68	\$30,626.97	\$30,627.00	\$61,437.00	\$30,810.00
Level <b>8 - Pre-K</b> Totals	\$0.00	\$5,372.68	\$30,626.97	\$30,627.00	\$61,437.00	\$30,810.00
Sub-Function <b>10 - Classroom Instruction</b> Totals	\$2,677,883.70	\$2,738,733.20	\$2,823,819.25	\$2,832,450.00	\$2,975,978.00	\$143,528.00
Sub-Function <b>21 - Student Guidance</b>						
Level <b>2 - Elementary</b>						
Program <b>110 - Regular Instruction</b>						
30-116-61-21-2-110-71124 - Compensation-Guidance Counselors	41,659.04	48,994.96	50,163.00	50,163.00	51,975.00	1,812.00
30-116-61-21-2-110-72100 - FICA	3,184.85	3,637.41	3,693.67	3,837.00	3,976.00	139.00
30-116-61-21-2-110-72210 - VRS Pension Contribution	2,300.39	6,888.72	7,353.84	8,187.00	8,150.00	(37.00)
30-116-61-21-2-110-72220 - VRS Hybrid Pension Contribution	3,314.70	.00	.00	.00	.00	.00
30-116-61-21-2-110-72300 - Group Health and Dental Insurance	616.77	6,491.88	6,719.08	8,040.00	8,040.00	.00
30-116-61-21-2-110-72400 - VRS Group Life Insurance	460.84	583.08	657.12	657.00	681.00	24.00
30-116-61-21-2-110-72510 - Hybrid Disability Insurance	61.70	24.68	.00	.00	.00	.00
30-116-61-21-2-110-72750 - VRS Retiree Health Care Credit	410.47	519.36	556.80	617.00	624.00	7.00
30-116-61-21-2-110-76285 - Guidance	151.75	150.25	152.85	216.00	594.00	378.00
Program <b>110 - Regular Instruction</b> Totals	\$52,160.51	\$67,290.34	\$69,296.36	\$71,717.00	\$74,040.00	\$2,323.00
Level <b>2 - Elementary</b> Totals	\$52,160.51	\$67,290.34	\$69,296.36	\$71,717.00	\$74,040.00	\$2,323.00
Sub-Function <b>21 - Student Guidance</b> Totals	\$52,160.51	\$67,290.34	\$69,296.36	\$71,717.00	\$74,040.00	\$2,323.00

# General Fund Expense Budget

Budget Year 2019

G/L Account - Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2019 City Council/Board Approval	Difference Vs 2018 Adopted Budget
Fund <b>30 - School General Fund</b>						
Locations <b>116 - East Salem Elementary</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>32 - Instr. Sup. - Media Services</b>						
Level <b>2 - Elementary</b>						
Program <b>110 - Regular Instruction</b>						
30-116-61-32-2-110-71122 - Compensation-Librarians	54,600.25	53,581.89	55,408.02	54,543.00	56,663.00	2,120.00
30-116-61-32-2-110-72100 - FICA	4,142.38	3,938.24	4,049.19	4,173.00	4,335.00	162.00
30-116-61-32-2-110-72210 - VRS Pension Contribution	7,526.71	7,422.24	7,995.96	8,901.00	8,885.00	(16.00)
30-116-61-32-2-110-72300 - Group Health and Dental Insurance	7,399.68	7,045.61	6,719.08	8,040.00	8,040.00	.00
30-116-61-32-2-110-72400 - VRS Group Life Insurance	617.78	628.20	714.48	715.00	742.00	27.00
30-116-61-32-2-110-72750 - VRS Retiree Health Care Credit	550.22	559.56	605.40	671.00	680.00	9.00
30-116-61-32-2-110-73130 - Repair/Maint - Audio/Visual	244.55	2,100.00	1,335.32	1,000.00	1,000.00	.00
30-116-61-32-2-110-76155 - Audio Visual Media	703.10	60.21	582.45	500.00	500.00	.00
30-116-61-32-2-110-76325 - Library Books and Supplies	2,961.17	1,878.09	2,680.42	2,200.00	2,200.00	.00
30-116-61-32-2-110-76330 - Library Reference Materials	890.52	1,178.76	890.52	254.00	.00	(254.00)
30-116-61-32-2-110-76355 - Periodicals	85.92	490.32	.00	350.00	300.00	(50.00)
Program <b>110 - Regular Instruction Totals</b>	<b>\$79,722.28</b>	<b>\$78,883.12</b>	<b>\$80,980.84</b>	<b>\$81,347.00</b>	<b>\$83,345.00</b>	<b>\$1,998.00</b>
Level <b>2 - Elementary Totals</b>	<b>\$79,722.28</b>	<b>\$78,883.12</b>	<b>\$80,980.84</b>	<b>\$81,347.00</b>	<b>\$83,345.00</b>	<b>\$1,998.00</b>
Sub-Function <b>32 - Instr. Sup. - Media Services Totals</b>	<b>\$79,722.28</b>	<b>\$78,883.12</b>	<b>\$80,980.84</b>	<b>\$81,347.00</b>	<b>\$83,345.00</b>	<b>\$1,998.00</b>
Sub-Function <b>41 - Admin. Principals Office</b>						
Level <b>2 - Elementary</b>						
Program <b>110 - Regular Instruction</b>						
30-116-61-41-2-110-71126 - Compensation-Principals	94,762.92	96,184.08	98,589.00	98,589.00	103,789.00	5,200.00
30-116-61-41-2-110-71127 - Compensation-Asst Principals	65,522.91	69,202.86	70,932.18	71,263.00	71,966.00	703.00
30-116-61-41-2-110-71150 - Compensation-Clerical	40,277.06	39,849.01	40,885.05	40,057.00	41,059.00	1,002.00
30-116-61-41-2-110-71200 - Compensation-OT	.00	1,754.42	2,367.33	4,500.00	4,500.00	.00
30-116-61-41-2-110-71520 - Compensation-Substitutes	.00	1,067.56	350.71	.00	.00	.00
30-116-61-41-2-110-72100 - FICA	13,677.69	14,010.52	14,454.96	16,402.00	16,931.00	529.00
30-116-61-41-2-110-72210 - VRS Pension Contribution	28,639.17	28,656.36	30,626.04	34,257.00	34,702.00	445.00
30-116-61-41-2-110-72300 - Group Health and Dental Insurance	35,645.72	35,186.04	27,069.71	24,120.00	24,120.00	.00
30-116-61-41-2-110-72400 - VRS Group Life Insurance	2,350.26	2,425.32	2,736.72	2,750.00	2,899.00	149.00
30-116-61-41-2-110-72750 - VRS Retiree Health Care Credit	2,093.67	2,160.36	2,318.76	2,582.00	2,656.00	74.00
30-116-61-41-2-110-73160 - Repair/Maint - School Office Equipment	12,644.45	12,611.76	13,119.06	12,000.00	13,000.00	1,000.00



# General Fund Expense Budget

Budget Year 2019

G/L Account - Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2019 City Council/Board Approval	Difference Vs 2018 Adopted Budget
Fund <b>30 - School General Fund</b>						
Locations <b>116 - East Salem Elementary</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>41 - Admin. Principals Office</b>						
Level <b>2 - Elementary</b>						
Program <b>110 - Regular Instruction</b>						
30-116-61-41-2-110-75521 - Travel-Principals	308.55	698.64	1,821.11	1,300.00	1,300.00	.00
30-116-61-41-2-110-75803 - Dues-Accreditation	.00	.00	89.00	350.00	350.00	.00
Program <b>110 - Regular Instruction Totals</b>	\$295,922.40	\$303,806.93	\$305,359.63	\$308,170.00	\$317,272.00	\$9,102.00
Level <b>2 - Elementary Totals</b>	\$295,922.40	\$303,806.93	\$305,359.63	\$308,170.00	\$317,272.00	\$9,102.00
Sub-Function <b>41 - Admin. Principals Office Totals</b>	\$295,922.40	\$303,806.93	\$305,359.63	\$308,170.00	\$317,272.00	\$9,102.00
Function <b>61 - Instruction Totals</b>	\$3,105,688.89	\$3,188,713.59	\$3,279,456.08	\$3,293,684.00	\$3,450,635.00	\$156,951.00
Function <b>62 - Administration, Attend. &amp; Health</b>						
Sub-Function <b>62 - Admin, Attend. &amp; Health</b>						
Level <b>9 - District Wide</b>						
Program <b>222 - Health Services</b>						
30-116-62-62-9-222-76100 - Supplies - Nursing	373.12	391.26	307.75	469.00	502.00	33.00
Program <b>222 - Health Services Totals</b>	\$373.12	\$391.26	\$307.75	\$469.00	\$502.00	\$33.00
Level <b>9 - District Wide Totals</b>	\$373.12	\$391.26	\$307.75	\$469.00	\$502.00	\$33.00
Sub-Function <b>62 - Admin, Attend. &amp; Health Totals</b>	\$373.12	\$391.26	\$307.75	\$469.00	\$502.00	\$33.00
Function <b>62 - Administration, Attend. &amp; Health Totals</b>	\$373.12	\$391.26	\$307.75	\$469.00	\$502.00	\$33.00
Function <b>64 - Operation &amp; Maintenance</b>						
Sub-Function <b>64 - Operation &amp; Maintenance</b>						
Level <b>9 - District Wide</b>						
Program <b>420 - Building Services</b>						
30-116-64-64-9-420-71190 - Compensation-Custodians	89,222.21	87,073.34	92,582.17	95,661.00	96,350.00	689.00
30-116-64-64-9-420-71200 - Compensation-OT	.00	3,728.54	4,758.51	4,500.00	4,500.00	.00
30-116-64-64-9-420-71520 - Compensation-Substitutes	561.00	835.12	1,674.96	2,500.00	1,500.00	(1,000.00)
30-116-64-64-9-420-72100 - FICA	6,700.80	6,687.42	7,144.83	7,854.00	7,830.00	(24.00)
30-116-64-64-9-420-72210 - VRS Pension Contribution	7,831.83	8,122.96	7,183.68	4,142.00	3,555.00	(587.00)
30-116-64-64-9-420-72300 - Group Health and Dental Insurance	22,170.20	21,160.89	20,333.16	22,819.00	22,819.00	.00
30-116-64-64-9-420-72400 - VRS Group Life Insurance	885.81	931.72	1,095.13	1,255.00	1,264.00	9.00
30-116-64-64-9-420-72700 - Workers Compensation	3,331.00	3,331.00	710.20	3,331.00	3,331.00	.00
30-116-64-64-9-420-72750 - VRS Retiree Health Care Credit	597.51	630.19	721.68	660.00	568.00	(92.00)
30-116-64-64-9-420-72850 - OPEB ARC	.00	.00	578.00	.00	.00	.00
30-116-64-64-9-420-73180 - Repair/Maint - Other Contracted	9,160.62	13,357.77	13,626.88	10,500.00	10,500.00	.00

# General Fund Expense Budget

Budget Year 2019

G/L Account - Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2019 City Council/Board Approval	Difference Vs 2018 Adopted Budget
Fund <b>30 - School General Fund</b>						
Locations <b>116 - East Salem Elementary</b>						
Function <b>64 - Operation &amp; Maintenance</b>						
Sub-Function <b>64 - Operation &amp; Maintenance</b>						
Level <b>9 - District Wide</b>						
Program <b>420 - Building Services</b>						
30-116-64-64-9-420-74900 - Building Maintenance -City	46,842.90	43,163.11	34,666.83	53,200.00	46,720.00	(6,480.00)
30-116-64-64-9-420-75001 - Telecom/ Internet Services	9,437.72	8,358.24	7,373.89	6,000.00	8,000.00	2,000.00
30-116-64-64-9-420-75004 - Utilities - Electric	64,656.18	62,806.41	65,193.93	70,000.00	70,000.00	.00
30-116-64-64-9-420-75005 - Utilities - Natural Gas	10,342.27	7,410.08	7,838.45	10,000.00	9,500.00	(500.00)
30-116-64-64-9-420-75009 - Utilities - Water and Sewer	10,832.54	7,072.11	8,013.71	10,000.00	9,000.00	(1,000.00)
30-116-64-64-9-420-76055 - Machines, Equipment and Tools <\$5,000	.00	.00	922.87	1,500.00	1,500.00	.00
30-116-64-64-9-420-76110 - Supplies - Operational	14,162.66	13,107.25	13,278.08	10,000.00	10,000.00	.00
Program <b>420 - Building Services Totals</b>	\$296,735.25	\$287,776.15	\$287,696.96	\$313,922.00	\$306,937.00	(\$6,985.00)
Program <b>430 - Grounds Services</b>						
30-116-64-64-9-430-74910 - Grounds Maintenance-City	6,457.72	17,536.80	9,704.87	11,000.00	12,000.00	1,000.00
Program <b>430 - Grounds Services Totals</b>	\$6,457.72	\$17,536.80	\$9,704.87	\$11,000.00	\$12,000.00	\$1,000.00
Program <b>440 - Equipment Services</b>						
30-116-64-64-9-440-76055 - Machines, Equipment and Tools < \$5,000	900.60	1,251.64	129.86	.00	.00	.00
Program <b>440 - Equipment Services Totals</b>	\$900.60	\$1,251.64	\$129.86	\$0.00	\$0.00	\$0.00
Level <b>9 - District Wide Totals</b>	\$304,093.57	\$306,564.59	\$297,531.69	\$324,922.00	\$318,937.00	(\$5,985.00)
Sub-Function <b>64 - Operation &amp; Maintenance Totals</b>	\$304,093.57	\$306,564.59	\$297,531.69	\$324,922.00	\$318,937.00	(\$5,985.00)
Function <b>64 - Operation &amp; Maintenance Totals</b>	\$304,093.57	\$306,564.59	\$297,531.69	\$324,922.00	\$318,937.00	(\$5,985.00)
Function <b>68 - Technology</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>9 - District Wide</b>						
Program <b>800 - Technology</b>						
30-116-68-10-9-800-71139 - Compensation-ITRT	18,322.08	14,016.48	14,730.81	14,523.00	15,151.00	628.00
30-116-68-10-9-800-72100 - FICA	1,827.56	1,044.29	1,091.93	1,111.00	1,159.00	48.00
30-116-68-10-9-800-72210 - VRS Pension Contribution	3,490.35	1,970.66	2,129.02	2,370.00	2,376.00	6.00
30-116-68-10-9-800-72300 - Group Health and Dental Insurance	3,241.29	1,761.41	1,679.77	2,486.00	2,486.00	.00
30-116-68-10-9-800-72400 - VRS Group Life Insurance	286.44	166.80	190.08	190.00	198.00	8.00
30-116-68-10-9-800-72750 - VRS Retiree Health Care Credit	255.17	148.56	161.28	179.00	182.00	3.00
30-116-68-10-9-800-73175 - Repair/Maint- Computer	2,230.52	2,391.38	1,346.86	1,100.00	1,100.00	.00
30-116-68-10-9-800-76305 - ITRT	379.00	323.63	333.32	350.00	350.00	.00

# General Fund Expense Budget

Budget Year 2019

G/L Account - Account Description		2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2019 City Council/Board Approval	Difference Vs 2018 Adopted Budget
Fund	<b>30 - School General Fund</b>						
Locations	<b>116 - East Salem Elementary</b>						
Function	<b>68 - Technology</b>						
Sub-Function	<b>10 - Classroom Instruction</b>						
Level	<b>9 - District Wide</b>						
Program	<b>800 - Technology</b>						
30-116-68-10-9-800-76515	- Software-Instructional	4,404.14	2,768.20	3,988.90	3,137.00	3,100.00	(37.00)
30-116-68-10-9-800-76530	- Computer Supplies	4,072.28	5,199.60	4,730.67	5,827.00	5,900.00	73.00
30-116-68-10-9-800-78050	- Technology Addl VPSA Eligible	23,550.35	18,172.15	27,183.06	23,500.00	20,400.00	(3,100.00)
Program	<b>800 - Technology Totals</b>	<b>\$62,059.18</b>	<b>\$47,963.16</b>	<b>\$57,565.70</b>	<b>\$54,773.00</b>	<b>\$52,402.00</b>	<b>(\$2,371.00)</b>
Level	<b>9 - District Wide Totals</b>	<b>\$62,059.18</b>	<b>\$47,963.16</b>	<b>\$57,565.70</b>	<b>\$54,773.00</b>	<b>\$52,402.00</b>	<b>(\$2,371.00)</b>
Sub-Function	<b>10 - Classroom Instruction Totals</b>	<b>\$62,059.18</b>	<b>\$47,963.16</b>	<b>\$57,565.70</b>	<b>\$54,773.00</b>	<b>\$52,402.00</b>	<b>(\$2,371.00)</b>
Function	<b>68 - Technology Totals</b>	<b>\$62,059.18</b>	<b>\$47,963.16</b>	<b>\$57,565.70</b>	<b>\$54,773.00</b>	<b>\$52,402.00</b>	<b>(\$2,371.00)</b>
Locations	<b>116 - East Salem Elementary Totals</b>	<b>\$3,472,214.76</b>	<b>\$3,543,632.60</b>	<b>\$3,634,861.22</b>	<b>\$3,673,848.00</b>	<b>\$3,822,476.00</b>	<b>\$148,628.00</b>



Other

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# General Fund Expense Budget

Budget Year 2019

G/L Account - Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2019 City Council/Board Approval	Difference Vs 2018 Adopted Budget
Fund <b>30 - School General Fund</b>						
Locations <b>119 - Regional</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>2 - Elementary</b>						
Program <b>127 - Regional Sp Ed Program</b>						
30-119-61-10-2-127-71120 - Compensation-Instructional Salaries	33,888.47	49,143.93	50,163.00	48,995.00	53,015.00	4,020.00
30-119-61-10-2-127-71151 - Compensation-Instructional Asst	98,264.03	94,503.54	111,225.93	103,524.00	151,912.00	48,388.00
30-119-61-10-2-127-72100 - FICA	8,499.87	8,582.67	9,688.99	11,669.00	15,677.00	4,008.00
30-119-61-10-2-127-72210 - VRS Pension Contribution	17,237.76	14,052.83	14,818.76	16,307.00	19,644.00	3,337.00
30-119-61-10-2-127-72220 - VRS Hybrid Pension Contribution	1,850.54	6,049.51	8,813.78	6,054.00	13,801.00	7,747.00
30-119-61-10-2-127-72300 - Group Health and Dental Insurance	45,083.18	49,835.57	50,024.86	53,420.00	77,513.00	24,093.00
30-119-61-10-2-127-72400 - VRS Group Life Insurance	1,594.67	1,702.09	2,112.14	1,816.00	2,685.00	869.00
30-119-61-10-2-127-72510 - Hybrid Disability Insurance	51.74	121.86	161.10	134.00	2,740.00	2,606.00
30-119-61-10-2-127-72750 - VRS Retiree Health Care Credit	1,395.31	1,515.73	1,789.56	1,617.00	2,521.00	904.00
30-119-61-10-2-127-75529 - Travel-Itinerant	138.00	183.45	103.05	500.00	500.00	.00
30-119-61-10-2-127-76435 - Supplies - Instructional	1,727.90	741.72	275.13	500.00	500.00	.00
Program <b>127 - Regional Sp Ed Program</b>	\$209,731.47	\$226,432.90	\$249,176.30	\$244,536.00	\$340,508.00	\$95,972.00
Totals						
Level <b>2 - Elementary</b> Totals	\$209,731.47	\$226,432.90	\$249,176.30	\$244,536.00	\$340,508.00	\$95,972.00
Level <b>3 - Secondary</b>						
Program <b>127 - Regional Sp Ed Program</b>						
30-119-61-10-3-127-71120 - Compensation-Instructional Salaries	50,530.07	58,370.60	59,334.10	60,597.00	64,215.00	3,618.00
30-119-61-10-3-127-71151 - Compensation-Instructional Asst	105,155.23	131,929.27	114,687.52	117,483.00	113,490.00	(3,993.00)
30-119-61-10-3-127-72100 - FICA	10,599.21	13,796.52	12,749.10	13,624.00	13,595.00	(29.00)
30-119-61-10-3-127-72210 - VRS Pension Contribution	20,749.81	22,909.70	20,679.80	22,651.00	21,741.00	(910.00)
30-119-61-10-3-127-72220 - VRS Hybrid Pension Contribution	1,934.92	3,983.59	5,400.80	3,457.00	7,261.00	3,804.00
30-119-61-10-3-127-72300 - Group Health and Dental Insurance	41,654.42	48,437.06	45,238.47	61,083.00	38,602.00	(22,481.00)
30-119-61-10-3-127-72400 - VRS Group Life Insurance	1,861.54	2,276.25	2,343.68	2,120.00	2,328.00	208.00
30-119-61-10-3-127-72510 - Hybrid Disability Insurance	36.00	70.92	102.24	122.00	1,442.00	1,320.00
30-119-61-10-3-127-72750 - VRS Retiree Health Care Credit	1,658.36	2,027.52	1,974.97	1,888.00	2,186.00	298.00
30-119-61-10-3-127-75529 - Travel-Itinerant	43.00	92.00	28.00	500.00	500.00	.00
30-119-61-10-3-127-76435 - Supplies - Instructional	1,010.19	833.99	910.02	500.00	500.00	.00
Program <b>127 - Regional Sp Ed Program</b>	\$235,232.75	\$284,727.42	\$263,448.70	\$284,025.00	\$265,860.00	(\$18,165.00)
Totals						

# General Fund Expense Budget

Budget Year 2019

G/L Account - Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2019 City Council/Board Approval	Difference Vs 2018 Adopted Budget
Fund <b>30 - School General Fund</b>						
Locations <b>119 - Regional</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>3 - Secondary Totals</b>	\$235,232.75	\$284,727.42	\$263,448.70	\$284,025.00	\$265,860.00	(\$18,165.00)
Level <b>4 - Middle</b>						
Program <b>127 - Regional Sp Ed Program</b>						
30-119-61-10-4-127-71120 - Compensation-Instructional Salaries	54,807.11	55,629.00	57,549.96	55,629.00	61,081.00	5,452.00
30-119-61-10-4-127-71151 - Compensation-Instructional Asst	109,903.37	91,089.93	89,996.33	106,059.00	47,902.00	(58,157.00)
30-119-61-10-4-127-71200 - Compensation-OT	.00	56.73	.00	.00	.00	.00
30-119-61-10-4-127-71520 - Compensation-Substitutes	.00	.00	7,915.52	.00	.00	.00
30-119-61-10-4-127-72100 - FICA	12,143.63	10,423.18	10,517.16	12,370.00	8,338.00	(4,032.00)
30-119-61-10-4-127-72210 - VRS Pension Contribution	22,884.80	18,357.24	17,628.28	19,142.00	12,263.00	(6,879.00)
30-119-61-10-4-127-72220 - VRS Hybrid Pension Contribution	806.26	2,517.86	4,745.32	4,563.00	5,524.00	961.00
30-119-61-10-4-127-72300 - Group Health and Dental Insurance	48,062.20	40,634.65	44,709.01	39,713.00	38,897.00	(816.00)
30-119-61-10-4-127-72400 - VRS Group Life Insurance	1,973.52	1,732.42	1,999.33	1,925.00	1,428.00	(497.00)
30-119-61-10-4-127-72510 - Hybrid Disability Insurance	18.02	57.02	87.40	101.00	1,097.00	996.00
30-119-61-10-4-127-72750 - VRS Retiree Health Care Credit	1,732.02	1,569.25	1,694.18	1,714.00	1,341.00	(373.00)
30-119-61-10-4-127-72800 - Termination Pay for Vac/Sick Leave	.00	.00	3,920.00	.00	.00	.00
30-119-61-10-4-127-75529 - Travel-Itinerant	201.50	201.90	229.60	500.00	500.00	.00
30-119-61-10-4-127-76435 - Supplies - Instructional	514.53	500.40	499.27	500.00	500.00	.00
Program <b>127 - Regional Sp Ed Program Totals</b>	\$253,046.96	\$222,769.58	\$241,491.36	\$242,216.00	\$178,871.00	(\$63,345.00)
Level <b>4 - Middle Totals</b>	\$253,046.96	\$222,769.58	\$241,491.36	\$242,216.00	\$178,871.00	(\$63,345.00)
Sub-Function <b>10 - Classroom Instruction Totals</b>	\$698,011.18	\$733,929.90	\$754,116.36	\$770,777.00	\$785,239.00	\$14,462.00
Function <b>61 - Instruction Totals</b>	\$698,011.18	\$733,929.90	\$754,116.36	\$770,777.00	\$785,239.00	\$14,462.00
Locations <b>119 - Regional Totals</b>	\$698,011.18	\$733,929.90	\$754,116.36	\$770,777.00	\$785,239.00	\$14,462.00

# General Fund Expense Budget

Budget Year 2019

G/L Account - Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2019 City Council/Board Approval	Difference Vs 2018 Adopted Budget
Fund <b>30 - School General Fund</b>						
Locations <b>121 - Central Administration</b>						
Function <b>62 - Administration, Attend. &amp; Health</b>						
Sub-Function <b>62 - Admin, Attend. &amp; Health</b>						
Level <b>9 - District Wide</b>						
Program <b>211 - Board Services</b>						
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	1,530.06	1,530.04	1,530.04	1,531.00	1,531.00	.00
30-121-62-62-9-211-73080 - Legal Services	44,822.22	30,301.85	46,442.88	45,000.00	45,000.00	.00
30-121-62-62-9-211-75300 - Insurance - General Liability	14,548.12	15,616.00	14,520.00	17,325.00	17,325.00	.00
30-121-62-62-9-211-75501 - Travel-Board Members	5,407.41	7,625.81	6,034.05	6,000.00	6,000.00	.00
30-121-62-62-9-211-75802 - Dues	24,021.78	25,601.87	25,060.54	26,405.00	26,405.00	.00
Program <b>211 - Board Services Totals</b>	\$110,329.63	\$100,675.61	\$113,587.55	\$116,262.00	\$116,262.00	\$0.00
Program <b>212 - Exec Admin Services</b>						
30-121-62-62-9-212-71110 - Compensation-Administrative	.00	.00	.00	.00	65,692.00	65,692.00
30-121-62-62-9-212-71112 - Compensation-Superintendent	147,444.33	150,772.80	157,326.90	159,000.00	164,000.00	5,000.00
30-121-62-62-9-212-71113 - Compensation-Asst Superintendent	85,564.65	108,560.00	33,724.63	90,124.00	.00	(90,124.00)
30-121-62-62-9-212-71150 - Compensation-Clerical	58,243.96	70,189.59	75,839.31	59,560.00	70,230.00	10,670.00
30-121-62-62-9-212-71200 - Compensation-OT	.00	1,054.28	1,576.47	4,500.00	3,000.00	(1,500.00)
30-121-62-62-9-212-71522 - Compensation-REWIP Retirees	.00	.00	64,645.81	.00	.00	.00
30-121-62-62-9-212-71625 - Compensation-Travel Allowance	7,200.00	.00	.00	.00	.00	.00
30-121-62-62-9-212-72100 - FICA	28,761.67	24,508.41	24,985.73	28,498.00	26,865.00	(1,633.00)
30-121-62-62-9-212-72210 - VRS Pension Contribution	37,224.60	44,657.30	38,614.22	60,062.00	42,845.00	(17,217.00)
30-121-62-62-9-212-72300 - Group Health and Dental Insurance	36,029.53	36,577.71	32,650.18	37,772.00	37,772.00	.00
30-121-62-62-9-212-72400 - VRS Group Life Insurance	4,036.07	4,255.25	3,897.99	4,821.00	4,561.00	(260.00)
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	.00	.00	2,367.33	.00	.00	.00
30-121-62-62-9-212-72750 - VRS Retiree Health Care Credit	3,595.11	3,790.15	3,302.90	4,527.00	4,178.00	(349.00)
30-121-62-62-9-212-72800 - Termination Pay for Vac/Sick Leave	.00	.00	21,003.18	.00	.00	.00
30-121-62-62-9-212-72802 - Deferred Compensation Contribution	9,976.02	14,518.80	18,000.00	18,000.00	20,000.00	2,000.00
30-121-62-62-9-212-72805 - Auto Allowance	.00	7,200.00	7,200.00	7,200.00	7,200.00	.00
30-121-62-62-9-212-72850 - OPEB ARC	.00	.00	1,925.00	.00	.00	.00
30-121-62-62-9-212-73035 - Consultants	24,753.68	18,415.61	687.50	1,000.00	1,000.00	.00
30-121-62-62-9-212-73060 - Emergency Notification Services	8,293.50	8,293.50	7,365.35	8,300.00	8,300.00	.00



# General Fund Expense Budget

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G/L Account - Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2019 City Council/Board Approval	Difference Vs 2018 Adopted Budget
Fund <b>30 - School General Fund</b>						
Locations <b>121 - Central Administration</b>						
Function <b>62 - Administration, Attend. &amp; Health</b>						
Sub-Function <b>62 - Admin, Attend. &amp; Health</b>						
Level <b>9 - District Wide</b>						
Program <b>212 - Exec Admin Services</b>						
30-121-62-62-9-212-73115 - Printing Services	14,874.96	12,301.24	13,433.41	14,660.00	14,660.00	.00
30-121-62-62-9-212-73160 - Repair/Maint - School Office Equipment	9,221.04	9,948.68	9,552.00	13,000.00	13,000.00	.00
30-121-62-62-9-212-73205 - Software Licensing Fees	47,797.52	46,742.92	56,959.42	52,096.00	59,029.00	6,933.00
30-121-62-62-9-212-75200 - Postage	12,346.74	16,413.29	11,664.03	19,000.00	16,164.00	(2,836.00)
30-121-62-62-9-212-75503 - Travel- Superintendent	6,613.56	8,138.74	6,883.12	6,000.00	6,000.00	.00
30-121-62-62-9-212-75509 - Travel-Asst Superintendent	1,869.45	1,679.35	4,362.74	1,120.00	.00	(1,120.00)
30-121-62-62-9-212-75510 - Travel-Director of Administrative Services	.00	.00	.00	.00	1,120.00	1,120.00
30-121-62-62-9-212-76045 - Furniture and Equip <\$5,000	238.00	7,135.09	6,553.54	1,250.00	1,250.00	.00
30-121-62-62-9-212-76105 - Supplies - Office	31,905.38	31,750.25	25,465.19	29,000.00	29,500.00	500.00
Program <b>212 - Exec Admin Services Totals</b>	\$576,447.27	\$627,360.46	\$630,443.45	\$619,948.00	\$596,824.00	(\$23,124.00)
Program <b>213 - Information Services</b>						
30-121-62-62-9-213-73025 - Communications Director Services	30,685.00	40,685.00	40,685.00	40,685.00	66,035.00	25,350.00
30-121-62-62-9-213-73210 - Special Report Services-Supt	15,216.02	19,450.48	16,628.44	51,853.00	51,853.00	.00
30-121-62-62-9-213-74905 - Information Technology Services-City	73,863.60	52,631.04	78,733.76	89,373.00	91,329.00	1,956.00
Program <b>213 - Information Services Totals</b>	\$119,764.62	\$112,766.52	\$136,047.20	\$181,911.00	\$209,217.00	\$27,306.00
Program <b>214 - Personnel Services</b>						
30-121-62-62-9-214-71110 - Compensation-Administrative	84,146.76	88,859.04	91,080.96	91,081.00	101,451.00	10,370.00
30-121-62-62-9-214-71150 - Compensation-Clerical	83,768.86	84,713.75	60,900.61	60,659.00	62,176.00	1,517.00
30-121-62-62-9-214-71200 - Compensation-OT	.00	151.79	409.03	750.00	750.00	.00
30-121-62-62-9-214-71522 - Compensation-REWIP Retirees	92,597.51	.00	.00	.00	.00	.00
30-121-62-62-9-214-71625 - Compensation-Travel Allowance	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	.00
30-121-62-62-9-214-72100 - FICA	12,353.22	12,063.75	10,767.09	11,757.00	12,667.00	910.00
30-121-62-62-9-214-72210 - VRS Pension Contribution	22,203.56	24,399.72	22,244.91	24,764.00	25,657.00	893.00
30-121-62-62-9-214-72300 - Group Health and Dental Insurance	31,661.55	34,822.47	23,593.69	24,858.00	24,858.00	.00
30-121-62-62-9-214-72400 - VRS Group Life Insurance	1,822.25	2,065.20	1,987.70	1,988.00	2,144.00	156.00
30-121-62-62-9-214-72700 - Workers Compensation	71,417.00	40,067.00	.00	95,919.00	117,620.00	21,701.00
30-121-62-62-9-214-72750 - VRS Retiree Health Care Credit	1,623.18	1,839.48	1,684.31	1,866.00	1,964.00	98.00
30-121-62-62-9-214-73065 - Employee Assistance Plan	7,068.00	5,301.00	7,056.00	7,070.00	7,070.00	.00

# General Fund Expense Budget

Budget Year 2019

G/L Account - Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2019 City Council/Board Approval	Difference Vs 2018 Adopted Budget
Fund <b>30 - School General Fund</b>						
Locations <b>121 - Central Administration</b>						
Function <b>62 - Administration, Attend. &amp; Health</b>						
Sub-Function <b>62 - Admin, Attend. &amp; Health</b>						
Level <b>9 - District Wide</b>						
Program <b>214 - Personnel Services</b>						
30-121-62-62-9-214-73110 - Pre-Employment Checks	7,613.42	5,621.94	4,779.36	7,779.00	7,779.00	.00
30-121-62-62-9-214-73120 - Recruiting Fees	1,535.27	1,260.34	1,638.95	3,750.00	3,750.00	.00
30-121-62-62-9-214-73235 - Professional Development - NBC Certification Fees	2,537.50	6,925.00	5,500.00	7,725.00	7,725.00	.00
30-121-62-62-9-214-73265 - Teacher Licensing	(1,350.00)	25.00	68.00	250.00	250.00	.00
30-121-62-62-9-214-75517 - Travel-Director of Human Resources	1,634.22	1,478.19	1,498.12	2,940.00	2,940.00	.00
Program <b>214 - Personnel Services Totals</b>	<b>\$421,832.30</b>	<b>\$310,793.67</b>	<b>\$234,408.73</b>	<b>\$344,356.00</b>	<b>\$380,001.00</b>	<b>\$35,645.00</b>
Program <b>216 - Fiscal Services</b>						
30-121-62-62-9-216-71110 - Compensation-Administrative	91,083.12	96,047.16	98,448.00	98,448.00	101,451.00	3,003.00
30-121-62-62-9-216-71150 - Compensation-Clerical	39,148.11	59,147.40	86,950.17	86,765.00	88,934.00	2,169.00
30-121-62-62-9-216-71200 - Compensation-OT	.00	(610.66)	179.40	750.00	750.00	.00
30-121-62-62-9-216-71522 - Compensation-REWIP Retirees	19,323.04	.00	4,047.38	10,537.00	3,574.00	(6,963.00)
30-121-62-62-9-216-71625 - Compensation-Travel Allowance	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	.00
30-121-62-62-9-216-72100 - FICA	8,925.73	11,132.25	12,616.52	15,124.00	14,987.00	(137.00)
30-121-62-62-9-216-72210 - VRS Pension Contribution	14,725.90	21,820.32	27,152.37	30,227.00	29,852.00	(375.00)
30-121-62-62-9-216-72220 - VRS Hybrid Pension Contribution	1,373.94	.00	.00	.00	.00	.00
30-121-62-62-9-216-72300 - Group Health and Dental Insurance	10,460.44	16,899.58	16,160.25	24,857.00	24,857.00	.00
30-121-62-62-9-216-72400 - VRS Group Life Insurance	1,321.26	1,846.80	2,426.29	2,426.00	2,494.00	68.00
30-121-62-62-9-216-72510 - Hybrid Disability Insurance	25.58	.00	.00	.00	.00	.00
30-121-62-62-9-216-72750 - VRS Retiree Health Care Credit	1,176.99	1,645.08	2,055.85	2,278.00	2,285.00	7.00
30-121-62-62-9-216-72800 - Termination Pay for Vac/Sick Leave	6,244.50	.00	.00	.00	.00	.00
30-121-62-62-9-216-73005 - Audit Fees	11,006.00	11,359.00	9,080.00	11,400.00	11,742.00	342.00
30-121-62-62-9-216-73037 - Contractual Services - Other	.00	.00	.00	.00	3,214.00	3,214.00
30-121-62-62-9-216-73085 - Maintenance of Records	7,713.97	.00	.00	.00	.00	.00
30-121-62-62-9-216-75513 - Travel-Director of Business	1,722.75	2,793.89	6,440.43	2,880.00	6,629.00	3,749.00
Program <b>216 - Fiscal Services Totals</b>	<b>\$215,451.33</b>	<b>\$223,280.82</b>	<b>\$266,756.66</b>	<b>\$286,892.00</b>	<b>\$291,969.00</b>	<b>\$5,077.00</b>
Level <b>9 - District Wide Totals</b>	<b>\$1,443,825.15</b>	<b>\$1,374,877.08</b>	<b>\$1,381,243.59</b>	<b>\$1,549,369.00</b>	<b>\$1,594,273.00</b>	<b>\$44,904.00</b>
Sub-Function <b>62 - Admin, Attend. &amp; Health Totals</b>	<b>\$1,443,825.15</b>	<b>\$1,374,877.08</b>	<b>\$1,381,243.59</b>	<b>\$1,549,369.00</b>	<b>\$1,594,273.00</b>	<b>\$44,904.00</b>

# General Fund Expense Budget

Budget Year 2019

G/L Account - Account Description		2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2019 City Council/Board Approval	Difference Vs 2018 Adopted Budget
Fund <b>30 - School General Fund</b>							
Locations <b>121 - Central Administration</b>							
Function <b>62 - Administration, Attend. &amp; Health</b>		\$1,443,825.15	\$1,374,877.08	\$1,381,243.59	\$1,549,369.00	\$1,594,273.00	\$44,904.00
Totals							
Function <b>64 - Operation &amp; Maintenance</b>							
Sub-Function <b>64 - Operation &amp; Maintenance</b>							
Level <b>9 - District Wide</b>							
Program <b>420 - Building Services</b>							
30-121-64-64-9-420-71187 - Compensation-Student Workers		1,671.00	4,080.74	2,807.00	5,000.00	5,000.00	.00
30-121-64-64-9-420-71190 - Compensation-Custodians		46,434.31	48,086.57	50,848.77	50,634.00	51,899.00	1,265.00
30-121-64-64-9-420-71200 - Compensation-OT		.00	21.05	.00	1,000.00	500.00	(500.00)
30-121-64-64-9-420-71660 - Temporary Labor		.00	.00	3,197.17	.00	.00	.00
30-121-64-64-9-420-72100 - FICA		3,442.70	3,840.20	3,960.48	4,333.00	4,391.00	58.00
30-121-64-64-9-420-72210 - VRS Pension Contribution		3,616.14	3,770.00	2,192.40	2,192.00	1,915.00	(277.00)
30-121-64-64-9-420-72300 - Group Health and Dental Insurance		14,775.40	14,518.20	14,596.02	19,886.00	19,886.00	.00
30-121-64-64-9-420-72400 - VRS Group Life Insurance		548.16	571.52	663.36	664.00	681.00	17.00
30-121-64-64-9-420-72600 - Unemployment Compensation		1,378.69	.00	.00	9,000.00	9,000.00	.00
30-121-64-64-9-420-72700 - Workers Compensation		2,883.00	2,883.00	473.47	2,883.00	2,883.00	.00
30-121-64-64-9-420-72750 - VRS Retiree Health Care Credit		290.25	302.55	349.32	349.00	306.00	(43.00)
30-121-64-64-9-420-72850 - OPEB ARC		.00	.00	385.00	.00	.00	.00
30-121-64-64-9-420-73180 - Repair/Maint - Other Contracted		831.60	3,293.89	10,762.21	1,500.00	1,500.00	.00
30-121-64-64-9-420-73195 - Safety and OSHA Training		1,037.00	1,088.48	497.40	1,900.00	1,900.00	.00
30-121-64-64-9-420-74900 - Building Maintenance -City		11,394.32	14,031.90	8,692.11	14,000.00	16,000.00	2,000.00
30-121-64-64-9-420-75001 - Telecom/ Internet Services		13,279.02	12,375.19	12,372.64	10,000.00	14,400.00	4,400.00
30-121-64-64-9-420-75004 - Utilities - Electric		24,180.69	24,196.37	23,386.69	26,000.00	26,000.00	.00
30-121-64-64-9-420-75005 - Utilities - Natural Gas		3,461.67	3,055.98	3,588.27	5,020.00	4,000.00	(1,020.00)
30-121-64-64-9-420-75009 - Utilities - Water and Sewer		1,312.04	1,420.64	1,340.47	1,400.00	1,400.00	.00
30-121-64-64-9-420-75302 - Insurance -Property		84,546.84	81,439.00	82,508.00	84,000.00	84,000.00	.00
30-121-64-64-9-420-76110 - Supplies - Operational		.00	.00	4,466.58	2,000.00	2,000.00	.00
Program <b>420 - Building Services</b> Totals		\$215,082.83	\$218,975.28	\$227,087.36	\$241,761.00	\$247,661.00	\$5,900.00
Level <b>9 - District Wide</b> Totals		\$215,082.83	\$218,975.28	\$227,087.36	\$241,761.00	\$247,661.00	\$5,900.00
Sub-Function <b>64 - Operation &amp; Maintenance</b> Totals		\$215,082.83	\$218,975.28	\$227,087.36	\$241,761.00	\$247,661.00	\$5,900.00
Function <b>64 - Operation &amp; Maintenance</b> Totals		\$215,082.83	\$218,975.28	\$227,087.36	\$241,761.00	\$247,661.00	\$5,900.00
Locations <b>121 - Central Administration</b> Totals		\$1,658,907.98	\$1,593,852.36	\$1,608,330.95	\$1,791,130.00	\$1,841,934.00	\$50,804.00

# General Fund Expense Budget

Budget Year 2019

G/L Account - Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2019 City Council/Board Approval	Difference Vs 2018 Adopted Budget
Fund <b>30 - School General Fund</b>						
Locations <b>122 - Central Attend. &amp; Health</b>						
Function <b>62 - Administration, Attend. &amp; Health</b>						
Sub-Function <b>62 - Admin, Attend. &amp; Health</b>						
Level <b>9 - District Wide</b>						
Program <b>222 - Health Services</b>						
30-122-62-62-9-222-71131 - Compensation-School Nurses	309,465.25	311,109.10	316,190.77	318,011.00	307,896.00	(10,115.00)
30-122-62-62-9-222-71520 - Compensation-Substitutes	7,428.88	11,427.58	8,985.27	6,000.00	6,000.00	.00
30-122-62-62-9-222-72100 - FICA	21,963.93	22,743.18	23,104.78	24,787.00	24,013.00	(774.00)
30-122-62-62-9-222-72210 - VRS Pension Contribution	37,810.59	36,782.16	39,020.98	51,899.00	48,278.00	(3,621.00)
30-122-62-62-9-222-72300 - Group Health and Dental Insurance	33,903.69	30,681.01	26,242.21	39,772.00	39,772.00	.00
30-122-62-62-9-222-72400 - VRS Group Life Insurance	3,103.04	3,113.04	3,486.80	4,166.00	4,033.00	(133.00)
30-122-62-62-9-222-72700 - Workers Compensation	.00	.00	1,893.87	.00	.00	.00
30-122-62-62-9-222-72750 - VRS Retiree Health Care Credit	2,764.09	2,773.08	2,954.62	3,912.00	3,695.00	(217.00)
30-122-62-62-9-222-72800 - Termination Pay for Vac/Sick Leave	.00	.00	3,740.00	.00	.00	.00
30-122-62-62-9-222-72850 - OPEB ARC	.00	.00	2,502.00	.00	.00	.00
30-122-62-62-9-222-73037 - Contractual Services - Other	.00	3,468.85	2,874.00	2,874.00	3,300.00	426.00
30-122-62-62-9-222-73055 - Drug Testing Services/Pledge	11,576.80	11,822.58	11,364.63	15,329.00	15,502.00	173.00
Program						
30-122-62-62-9-222-73085 - Maintenance of Records	.00	8,977.56	8,603.56	9,500.00	9,500.00	.00
30-122-62-62-9-222-73115 - Printing Services	.00	.00	3,753.00	4,000.00	4,000.00	.00
30-122-62-62-9-222-73255 - Professional Development	.00	951.29	1,099.32	1,200.00	1,200.00	.00
30-122-62-62-9-222-73260 - Student Assistance Program	1,320.00	345.00	1,029.94	2,000.00	2,000.00	.00
30-122-62-62-9-222-75525 - Travel - Health Services Staff	1,941.99	938.07	1,759.26	3,400.00	2,974.00	(426.00)
30-122-62-62-9-222-76045 - Furniture and Equip <\$5,000	1,286.39	1,962.53	.00	.00	.00	.00
30-122-62-62-9-222-76100 - Supplies - Nursing	.00	.00	1,639.99	1,500.00	3,000.00	1,500.00
30-122-62-62-9-222-76460 - Testing Materials-Attend and Health	3,856.30	4,692.68	.00	.00	.00	.00
Program <b>222 - Health Services Totals</b>	<b>\$436,420.95</b>	<b>\$451,787.71</b>	<b>\$460,245.00</b>	<b>\$488,350.00</b>	<b>\$475,163.00</b>	<b>(\$13,187.00)</b>
Program <b>223 - Psych Services</b>						
30-122-62-62-9-223-71132 - Compensation-Psychologists	186,212.41	188,701.20	193,418.64	193,419.00	198,254.00	4,835.00
30-122-62-62-9-223-72100 - FICA	13,184.52	13,283.58	13,325.08	14,797.00	15,166.00	369.00
30-122-62-62-9-223-72210 - VRS Pension Contribution	26,822.89	26,531.40	28,355.04	31,566.00	31,086.00	(480.00)
30-122-62-62-9-223-72300 - Group Health and Dental Insurance	23,936.75	24,167.42	25,105.90	29,829.00	29,829.00	.00
30-122-62-62-9-223-72400 - VRS Group Life Insurance	2,201.31	2,245.56	2,533.80	2,534.00	2,597.00	63.00
30-122-62-62-9-223-72750 - VRS Retiree Health Care Credit	1,960.91	2,000.28	2,147.04	2,379.00	2,379.00	.00

# General Fund Expense Budget

Budget Year 2019

G/L Account - Account Description		2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2019 City Council/Board Approval	Difference Vs 2018 Adopted Budget
Fund <b>30 - School General Fund</b>							
Locations <b>122 - Central Attend. &amp; Health</b>							
Function <b>62 - Administration, Attend. &amp; Health</b>							
Sub-Function <b>62 - Admin, Attend. &amp; Health</b>							
Level <b>9 - District Wide</b>							
Program <b>223 - Psych Services</b>							
Program <b>223 - Psych Services</b> Totals		\$254,318.79	\$256,929.44	\$264,885.50	\$274,524.00	\$279,311.00	\$4,787.00
Program <b>224 - Speech/Audio Services</b>							
30-122-62-62-9-224-71185 - Compensation- Speech and Vision Teachers		216,887.25	217,658.84	240,836.04	240,836.00	250,231.00	9,395.00
30-122-62-62-9-224-72100 - FICA		15,658.03	15,546.03	17,371.73	18,424.00	19,143.00	719.00
30-122-62-62-9-224-72210 - VRS Pension Contribution		26,981.38	23,364.60	26,691.96	39,304.00	39,236.00	(68.00)
30-122-62-62-9-224-72220 - VRS Hybrid Pension Contribution		2,697.30	7,311.24	8,614.64	.00	.00	.00
30-122-62-62-9-224-72300 - Group Health and Dental Insurance		27,825.76	24,014.82	24,488.11	29,829.00	29,829.00	.00
30-122-62-62-9-224-72400 - VRS Group Life Insurance		2,435.85	2,596.32	3,155.04	3,155.00	3,278.00	123.00
30-122-62-62-9-224-72510 - Hybrid Disability Insurance		50.25	160.50	158.70	.00	.00	.00
30-122-62-62-9-224-72750 - VRS Retiree Health Care Credit		2,169.66	2,312.64	2,673.36	2,962.00	3,003.00	41.00
30-122-62-62-9-224-72800 - Termination Pay for Vac/Sick Leave		3,040.00	.00	.00	.00	.00	.00
Program <b>224 - Speech/Audio Services</b> Totals		\$297,745.48	\$292,964.99	\$323,989.58	\$334,510.00	\$344,720.00	\$10,210.00
Level <b>9 - District Wide</b> Totals		\$988,485.22	\$1,001,682.14	\$1,049,120.08	\$1,097,384.00	\$1,099,194.00	\$1,810.00
Sub-Function <b>62 - Admin, Attend. &amp; Health</b> Totals		\$988,485.22	\$1,001,682.14	\$1,049,120.08	\$1,097,384.00	\$1,099,194.00	\$1,810.00
Function <b>62 - Administration, Attend. &amp; Health</b> Totals		\$988,485.22	\$1,001,682.14	\$1,049,120.08	\$1,097,384.00	\$1,099,194.00	\$1,810.00
Locations <b>122 - Central Attend. &amp; Health</b> Totals		\$988,485.22	\$1,001,682.14	\$1,049,120.08	\$1,097,384.00	\$1,099,194.00	\$1,810.00

# General Fund Expense Budget

Budget Year 2019

G/L Account - Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2019 City Council/Board Approval	Difference Vs 2018 Adopted Budget
Fund <b>30 - School General Fund</b>						
Locations <b>130 - Transportation</b>						
Function <b>63 - Pupil Transportation</b>						
Sub-Function <b>63 - Pupil Transportation</b>						
Level <b>9 - District Wide</b>						
Program <b>310 - Transportation Mgmt and Dir</b>						
30-130-63-63-9-310-71150 - Compensation-Clerical	15,832.17	21,537.19	25,636.05	36,849.00	34,566.00	(2,283.00)
30-130-63-63-9-310-71173 - Compensation-Transportation Supr	42,024.79	60,725.26	65,244.16	59,183.00	59,183.00	.00
30-130-63-63-9-310-71200 - Compensation-OT	.00	.00	29.62	.00	.00	.00
30-130-63-63-9-310-71522 - Compensation-REWIP Retirees	.00	2,039.92	1,379.58	4,151.00	4,151.00	.00
30-130-63-63-9-310-72100 - FICA	4,907.76	6,308.60	7,057.24	7,664.00	7,489.00	(175.00)
30-130-63-63-9-310-72210 - VRS Pension Contribution	7,516.46	10,607.46	13,045.14	15,672.00	14,700.00	(972.00)
30-130-63-63-9-310-72300 - Group Health and Dental Insurance	14,476.43	12,118.19	15,888.95	19,886.00	19,886.00	.00
30-130-63-63-9-310-72400 - VRS Group Life Insurance	616.86	897.75	1,165.69	1,258.00	1,228.00	(30.00)
30-130-63-63-9-310-72700 - Workers Compensation	.00	.00	6,865.27	.00	.00	.00
30-130-63-63-9-310-72750 - VRS Retiree Health Care Credit	549.44	799.78	987.65	1,181.00	1,125.00	(56.00)
30-130-63-63-9-310-72800 - Termination Pay for Vac/Sick Leave	8,800.00	.00	1,934.82	.00	.00	.00
30-130-63-63-9-310-72850 - OPEB ARC	.00	.00	5,583.00	.00	.00	.00
30-130-63-63-9-310-74900 - Building Maintenance -City	487.81	732.30	4,979.54	1,000.00	2,000.00	1,000.00
30-130-63-63-9-310-76045 - Furniture and Equip <\$5,000	.00	.00	.00	.00	1,500.00	1,500.00
Program <b>310 - Transportation Mgmt and Dir Totals</b>	\$95,211.72	\$115,766.45	\$149,796.71	\$146,844.00	\$145,828.00	(\$1,016.00)
Program <b>320 - Vehicle Operation Services</b>						
30-130-63-63-9-320-71170 - Compensation-Bus Drivers	395,487.44	368,746.38	397,523.99	383,887.00	417,050.00	33,163.00
30-130-63-63-9-320-71171 - Compensation-Bus Drivers-Field Trips	51,330.11	46,211.15	61,102.91	38,000.00	38,000.00	.00
30-130-63-63-9-320-71174 - Compensation-Substitute Bus Drivers	38,868.92	44,147.22	40,143.15	28,000.00	28,000.00	.00
30-130-63-63-9-320-71198 - Compensation - SOL Summer School	.00	.00	.00	12,500.00	12,500.00	.00
30-130-63-63-9-320-71200 - Compensation-OT	.00	2,916.97	4,440.94	15,000.00	7,000.00	(8,000.00)
30-130-63-63-9-320-72100 - FICA	34,792.37	32,636.31	34,736.49	36,520.00	38,247.00	1,727.00
30-130-63-63-9-320-72210 - VRS Pension Contribution	25,691.15	23,052.52	12,017.75	16,622.00	15,294.00	(1,328.00)
30-130-63-63-9-320-72220 - VRS Hybrid Pension Contribution	2,187.94	3,950.22	4,388.42	.00	.00	.00
30-130-63-63-9-320-72300 - Group Health and Dental Insurance	146,444.54	135,711.85	121,597.62	216,260.00	216,260.00	.00
30-130-63-63-9-320-72400 - VRS Group Life Insurance	4,225.68	4,096.33	4,970.57	5,037.00	5,438.00	401.00
30-130-63-63-9-320-72510 - Hybrid Disability Insurance	198.38	333.63	597.96	.00	.00	.00
30-130-63-63-9-320-72750 - VRS Retiree Health Care Credit	2,237.50	2,167.37	2,608.20	2,649.00	2,445.00	(204.00)

# General Fund Expense Budget

Budget Year 2019

G/L Account - Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2019 City Council/Board Approval	Difference Vs 2018 Adopted Budget
Fund <b>30 - School General Fund</b>						
Locations <b>130 - Transportation</b>						
Function <b>63 - Pupil Transportation</b>						
Sub-Function <b>63 - Pupil Transportation</b>						
Level <b>9 - District Wide</b>						
Program <b>320 - Vehicle Operation Services</b>						
30-130-63-63-9-320-72800 - Termination Pay for Vac/Sick Leave	11,140.00	.00	2,960.00	.00	.00	.00
30-130-63-63-9-320-73055 - Drug Testing Services/Pledge Program	2,728.00	1,399.00	2,658.75	1,300.00	1,300.00	.00
30-130-63-63-9-320-73070 - Employee Physicals	400.00	1,950.25	2,431.00	2,100.00	2,100.00	.00
30-130-63-63-9-320-73100 - Parents-Sp Ed Transportation Payments	1,713.80	2,447.34	1,213.30	1,500.00	1,500.00	.00
30-130-63-63-9-320-73255 - Professional Development	1,328.35	23,636.98	623.59	1,000.00	5,700.00	4,700.00
30-130-63-63-9-320-73420 - Private Carrier Transportation	.00	22,403.85	2,728.00	.00	.00	.00
30-130-63-63-9-320-75304 - Insurance - Motor Vehicle	30,770.04	28,084.00	27,948.00	34,650.00	34,650.00	.00
30-130-63-63-9-320-75530 - Travel - Other	.00	36.00	.00	.00	.00	.00
30-130-63-63-9-320-76110 - Supplies - Operational	.00	.00	1,301.56	.00	.00	.00
30-130-63-63-9-320-76125 - Fuel and Lubricants	79,985.55	46,993.97	56,558.89	115,000.00	110,000.00	(5,000.00)
30-130-63-63-9-320-76126 - Fuel and Lubricants - Field Trips	.00	6,161.20	7,205.90	.00	.00	.00
Program <b>320 - Vehicle Operation Services</b>	\$829,529.77	\$797,082.54	\$789,756.99	\$910,025.00	\$935,484.00	\$25,459.00
Totals						
Program <b>330 - Transportation Monitoring Svcs</b>						
30-130-63-63-9-330-71172 - Compensation-Bus Aides	70,726.64	67,675.78	67,093.04	62,479.00	81,110.00	18,631.00
30-130-63-63-9-330-71520 - Compensation-Substitutes	3,985.80	5,065.07	7,593.58	5,000.00	7,000.00	2,000.00
30-130-63-63-9-330-72100 - FICA	5,066.47	5,055.72	5,395.88	5,162.00	6,740.00	1,578.00
30-130-63-63-9-330-72210 - VRS Pension Contribution	4,104.15	3,869.40	1,887.33	2,705.00	2,993.00	288.00
30-130-63-63-9-330-72220 - VRS Hybrid Pension Contribution	512.61	743.28	735.05	.00	.00	.00
30-130-63-63-9-330-72300 - Group Health and Dental Insurance	44,889.86	41,218.19	33,470.98	44,744.00	44,744.00	.00
30-130-63-63-9-330-72400 - VRS Group Life Insurance	680.75	699.24	793.60	820.00	1,064.00	244.00
30-130-63-63-9-330-72510 - Hybrid Disability Insurance	11.00	66.84	101.22	.00	.00	.00
30-130-63-63-9-330-72750 - VRS Retiree Health Care Credit	360.32	370.20	417.79	431.00	479.00	48.00
30-130-63-63-9-330-72800 - Termination Pay for Vac/Sick Leave	.00	.00	480.00	.00	.00	.00
30-130-63-63-9-330-73040 - Crossing Guard Services	73,470.34	84,834.39	82,112.10	93,328.00	93,328.00	.00

# General Fund Expense Budget

Budget Year 2019

G/L Account - Account Description		2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2019 City Council/Board Approval	Difference Vs 2018 Adopted Budget
Fund	<b>30 - School General Fund</b>						
Locations	<b>130 - Transportation</b>						
Function	<b>63 - Pupil Transportation</b>						
Sub-Function	<b>63 - Pupil Transportation</b>						
Level	<b>9 - District Wide</b>						
Program	<b>330 - Transportation Monitoring Svcs</b>						
Program	<b>330 - Transportation Monitoring Svcs</b>	\$203,807.94	\$209,598.11	\$200,080.57	\$214,669.00	\$237,458.00	\$22,789.00
Program	<b>340 - Vehicle Maintenance Services</b>						
30-130-63-63-9-340-74915	Vehicle Maintenance- City	140,526.64	146,589.41	155,200.00	145,000.00	162,338.00	17,338.00
Program	<b>340 - Vehicle Maintenance Services</b>	\$140,526.64	\$146,589.41	\$155,200.00	\$145,000.00	\$162,338.00	\$17,338.00
Program	<b>350 - Bus Regular Purchases</b>						
30-130-63-63-9-350-78030	School Buses and Other Vehicles	.00	.00	22,776.02	300,000.00	300,000.00	.00
Program	<b>350 - Bus Regular Purchases</b>	\$0.00	\$0.00	\$22,776.02	\$300,000.00	\$300,000.00	\$0.00
Level	<b>9 - District Wide</b>						
Sub-Function	<b>63 - Pupil Transportation</b>	\$1,269,076.07	\$1,269,036.51	\$1,317,610.29	\$1,716,538.00	\$1,781,108.00	\$64,570.00
Function	<b>63 - Pupil Transportation</b>	\$1,269,076.07	\$1,269,036.51	\$1,317,610.29	\$1,716,538.00	\$1,781,108.00	\$64,570.00
Locations	<b>130 - Transportation</b>	\$1,269,076.07	\$1,269,036.51	\$1,317,610.29	\$1,716,538.00	\$1,781,108.00	\$64,570.00



# General Fund Expense Budget

Budget Year 2019

G/L Account - Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2019 City Council/Board Approval	Difference Vs 2018 Adopted Budget
Fund <b>30 - School General Fund</b>						
Locations <b>170 - Non-Departmental</b>						
Function <b>67 - Debt Service &amp; Fund Transfers</b>						
Sub-Function <b>67 - Debt Service &amp; Transfers</b>						
Level <b>9 - District Wide</b>						
Program <b>720 - Intra Agency Fund</b>						
30-170-67-67-9-720-79311 - Transfer To School Capital Projects Fund	926,492.00	591,606.76	2,200,827.00	.00	.00	.00
30-170-67-67-9-720-79313 - Transfer to School Reserve Fund	.00	.00	85,500.00	.00	.00	.00
30-170-67-67-9-720-79400 - Capital Lease Obligation Principal	.00	142,981.24	131,404.73	131,405.00	150,000.00	18,595.00
30-170-67-67-9-720-79410 - Capital Lease Obligation Interest	.00	10,611.79	964.72	11,576.00	20,000.00	8,424.00
30-170-67-67-9-720-79598 - Pay Increase	.00	.00	.00	782,558.00	725,572.00	(56,986.00)
30-170-67-67-9-720-79599 - Health Insurance Increase	.00	.00	.00	.00	215,538.00	215,538.00
Program <b>720 - Intra Agency Fund Totals</b>	<b>\$926,492.00</b>	<b>\$745,199.79</b>	<b>\$2,418,696.45</b>	<b>\$925,539.00</b>	<b>\$1,111,110.00</b>	<b>\$185,571.00</b>
Level <b>9 - District Wide Totals</b>	<b>\$926,492.00</b>	<b>\$745,199.79</b>	<b>\$2,418,696.45</b>	<b>\$925,539.00</b>	<b>\$1,111,110.00</b>	<b>\$185,571.00</b>
Sub-Function <b>67 - Debt Service &amp; Transfers Totals</b>	<b>\$926,492.00</b>	<b>\$745,199.79</b>	<b>\$2,418,696.45</b>	<b>\$925,539.00</b>	<b>\$1,111,110.00</b>	<b>\$185,571.00</b>
Function <b>67 - Debt Service &amp; Fund Transfers Totals</b>	<b>\$926,492.00</b>	<b>\$745,199.79</b>	<b>\$2,418,696.45</b>	<b>\$925,539.00</b>	<b>\$1,111,110.00</b>	<b>\$185,571.00</b>
Locations <b>170 - Non-Departmental Totals</b>	<b>\$926,492.00</b>	<b>\$745,199.79</b>	<b>\$2,418,696.45</b>	<b>\$925,539.00</b>	<b>\$1,111,110.00</b>	<b>\$185,571.00</b>
Fund <b>30 - School General Fund Totals</b>	<b>\$39,174,934.23</b>	<b>\$38,672,324.93</b>	<b>\$41,183,570.56</b>	<b>\$41,263,304.00</b>	<b>\$42,643,951.00</b>	<b>\$1,380,647.00</b>
Net Grand Totals	<b>\$39,174,934.23</b>	<b>\$38,672,324.93</b>	<b>\$41,183,570.56</b>	<b>\$41,263,304.00</b>	<b>\$42,643,951.00</b>	<b>\$1,380,647.00</b>



# Grant Fund

# Back of Tab

The **Grant Fund** provides vital support for the instructional program from federal, state, and other sources. Significant funding is received in the form of grants associated with Title VI-B, Title I, Title II, Title III, and 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 increase by \$147,023 due largely to increases in Title I-A, and the Virginia Preschool Initiative.



Salem City Schools  
Grant Fund Summary by Revenue Source and Expenditures by Object  
FY 2018-19

	FY15 Actual	FY16 Actual	FY17 Actual	FY18 Budget	FY19 Budget	Increase (Decrease)	FY20 Forecast	FY21 Forecast	FY22 Forecast
Revenues:									
Federal	\$ 1,761,396	\$ 1,620,981	\$ 1,704,528	\$ 1,667,403	\$ 1,768,546	\$ 101,143	\$ 1,768,546	\$ 1,768,546	\$ 1,768,546
State	232,703	406,346	438,256	312,820	358,700	45,880	358,700	358,700	358,700
Total revenues	1,994,099	2,027,327	2,142,784	1,980,223	2,127,246	147,023	2,127,246	2,127,246	2,127,246
Expenditures:									
Personnel	829,230	829,345	947,847	884,946	1,227,521	342,575	1,227,521	1,227,521	1,227,521
Benefits	317,824	284,411	299,584	316,925	401,196	84,271	401,196	401,196	401,196
Purchased Services	103,111	263,583	212,073	174,663	185,915	11,252	185,915	185,915	185,915
Internal Services	-	-	-	-	-	-	-	-	-
Other Charges	463,885	471,713	461,542	506,271	68,185	(438,086)	68,185	68,185	68,185
Materials & Supplies	244,860	178,611	221,402	97,418	244,429	147,011	244,429	244,429	244,429
Joint Operations	-	-	-	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-	-	-
Other Uses of Funds	-	-	-	-	-	-	-	-	-
Total expenditures	1,958,910	2,027,663	2,142,448	1,980,223	2,127,246	147,023	2,127,246	2,127,246	2,127,246
Revenues over (under) expenditures	35,189	(336)	336	-	-	-	-	-	-
Fund balance at beginning of year	43,285	78,474	78,138	78,474	78,474	-	78,474	78,474	78,474
Fund balance at end of year	\$ 78,474	\$ 78,138	\$ 78,474	\$ 78,474	\$ 78,474	\$ -	\$ 78,474	\$ 78,474	\$ 78,474

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 2018-19

	Actuals 2014-15	Actuals 2015-16	Actuals 2016-17	Budget 2017-18	Budget 2018-19	Increase (Decrease)	Forecast 2019-20	Forecast 2020-21	Forecast 2021-22
<b>Federal Revenues:</b>									
Preschool Mini	\$ 13,967	\$ 24,537	\$ 19,232	\$ 16,977	\$ 16,977	\$ -	\$ 16,977	\$ 16,977	\$ 16,977
Title I, A	447,066	437,880	449,416	418,143	531,209	113,066	531,209	531,209	531,209
Title II, A	110,906	99,431	105,522	81,373	65,000	(16,373)	65,000	65,000	65,000
Title III	14,318	8,485	15,321	13,194	10,940	(2,254)	10,940	10,940	10,940
Pep Grant	111,300	-	-	-	-	-	-	-	-
Title VI-B Flow-Thru Funds	706,572	693,657	719,496	731,462	738,464	7,002	738,464	738,464	738,464
Perkins Vocational Education	44,587	44,375	45,549	46,052	46,052	-	46,052	46,052	46,052
Health Profession Opportunity	-	6,405	35,079	30,000	30,000	-	30,000	30,000	30,000
Adult Basic Ed	312,680	306,211	314,912	330,202	329,904	(298)	329,904	329,904	329,904
Total Federal Revenues	1,761,396	1,620,981	1,704,527	1,667,403	1,768,546	101,143	1,768,546	1,768,546	1,768,546
<b>State Revenues:</b>									
Adult Education	38,492	41,311	19,657	38,143	38,086	(57)	38,086	38,086	38,086
Adult Literacy	112,612	105,037	103,859	90,872	90,802	(70)	90,802	90,802	90,802
Virginia Preschool Initiative	-	38,050	69,413	69,413	138,584	69,171	138,584	138,584	138,584
GED Prep	7,859	7,859	8,418	7,859	7,859	-	7,859	7,859	7,859
High School Innovation	-	34,132	38,881	22,072	-	(22,072)	-	-	-
Project Graduation - Senior Year	2,402	893	-	1,092	-	(1,092)	-	-	-
Parent Resource Center	-	3,150	-	-	-	-	-	-	-
Race to GED Expansion	69,838	69,565	79,463	83,369	83,369	-	83,369	83,369	83,369
Strategic Compensation	-	-	-	-	-	-	-	-	-
Plugged In Virginia	-	35,000	18,143	-	-	-	-	-	-
ESL Endorsement Program	-	-	970	-	-	-	-	-	-
Early Childhood	1,500	7,794	-	-	-	-	-	-	-
Positive Behavioral Intervention and Supports	-	-	5,812	-	-	-	-	-	-
Regional Governor's School Planning	-	-	40	-	-	-	-	-	-
Security Grant	-	63,555	93,600	-	-	-	-	-	-
Total State Revenues	232,703	406,346	438,256	312,820	358,700	45,880	358,700	358,700	358,700
Total Grant Revenues	\$ 1,994,099	\$ 2,027,327	\$ 2,142,783	\$ 1,980,223	\$ 2,127,246	\$ 147,023	\$ 2,127,246	\$ 2,127,246	\$ 2,127,246

Salem City Schools  
Grant Fund Expenditures  
FY 2018-19

	Actuals 2014-15	Actuals 2015-16	Actuals 2016-17	Budget 2017-18	Budget 2018-19	Increase (Decrease)	Forecast 2019-20	Forecast 2020-21	Forecast 2021-22
<b>Federal Expenditures:</b>									
Preschool Mini	\$ 13,967	\$ 24,537	\$ 19,232	\$ 16,977	\$ 16,977	\$ -	\$ 16,977	\$ 16,977	\$ 16,977
Title I, A	442,809	438,216	449,080	418,143	531,209	113,066	531,209	531,209	531,209
Title II, A	110,907	99,431	105,522	81,373	65,000	(16,373)	65,000	65,000	65,000
Title III	9,635	8,485	15,321	13,194	10,940	(2,254)	10,940	10,940	10,940
Pep Grant	98,266	-	-	-	-	-	-	-	-
Title VI-B Flow-Thru Funds	693,356	693,657	719,496	731,462	738,464	7,002	738,464	738,464	738,464
Perkins Vocational Education	44,587	44,375	45,549	46,052	46,052	-	46,052	46,052	46,052
Health Profession Opportunity	-	6,405	35,079	30,000	30,000	-	30,000	30,000	30,000
Adult Basic Ed	312,680	306,211	314,912	330,202	329,904	(298)	329,904	329,904	329,904
Total Federal Revenues	1,726,207	1,621,317	1,704,191	1,667,403	1,768,546	101,143	1,768,546	1,768,546	1,768,546
<b>State Expenditures:</b>									
Adult Education	38,492	41,311	19,657	38,143	38,086	(57)	38,086	38,086	38,086
Adult Literacy	112,612	105,037	103,859	90,872	90,802	(70)	90,802	90,802	90,802
Virginia Preschool Initiative	-	38,050	69,413	69,413	138,584	69,171	138,584	138,584	138,584
GED Prep	7,859	7,859	8,418	7,859	7,859	-	7,859	7,859	7,859
High School Innovation	-	34,132	38,881	22,072	-	(22,072)	-	-	-
Project Graduation - Senior Year	2,402	893	-	1,092	-	(1,092)	-	-	-
Parent Resource Center	-	3,150	-	-	-	-	-	-	-
Race to GED Expansion	69,838	69,565	79,463	83,369	83,369	-	83,369	83,369	83,369
Strategic Compensation	-	-	-	-	-	-	-	-	-
Plugged in Virginia	-	35,000	18,143	-	-	-	-	-	-
ESL Endorsement Program	-	-	970	-	-	-	-	-	-
Early Childhood	1,500	7,794	-	-	-	-	-	-	-
Positive Behavioral Intervention and Supports	-	-	5,812	-	-	-	-	-	-
Regional Governor's School Planning	-	-	40	-	-	-	-	-	-
Security Grant	-	63,555	93,600	-	-	-	-	-	-
Total State Revenues	232,703	406,346	438,256	312,820	358,700	45,880	358,700	358,700	358,700
Total Grant Expenditures	\$ 1,958,910	\$ 2,027,663	\$ 2,142,447	\$ 1,980,223	\$ 2,127,246	\$ 147,023	\$ 2,127,246	\$ 2,127,246	\$ 2,127,246
Beginning Balance	43,285	78,474	78,138						
Ending Balance	\$ 78,474	\$ 78,138	\$ 78,474						

# Grant Fund Budget

Budget Year 2019

G/L Account - Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2019 City Council/Board Approval	Difference Vs 2018 Adopted Budget
Fund <b>32 - School Grants Fund</b>						
<b>REVENUE</b>						
Locations <b>200 - ISAEP Grant</b>						
Function <b>00 - Revenue</b>						
Sub-Function <b>00 - Revenues</b>						
Level <b>9 - District Wide</b>						
Program <b>000 - General Revenue</b>						
32-200-00-00-9-000-61300 - ISAEP - GED Prep	7,859.00	7,859.00	8,418.26	7,859.00	7,859.00	.00
Program <b>000 - General Revenue Totals</b>	\$7,859.00	\$7,859.00	\$8,418.26	\$7,859.00	\$7,859.00	\$0.00
Level <b>9 - District Wide Totals</b>	\$7,859.00	\$7,859.00	\$8,418.26	\$7,859.00	\$7,859.00	\$0.00
Sub-Function <b>00 - Revenues Totals</b>	\$7,859.00	\$7,859.00	\$8,418.26	\$7,859.00	\$7,859.00	\$0.00
Function <b>00 - Revenue Totals</b>	\$7,859.00	\$7,859.00	\$8,418.26	\$7,859.00	\$7,859.00	\$0.00
Locations <b>200 - ISAEP Grant Totals</b>	\$7,859.00	\$7,859.00	\$8,418.26	\$7,859.00	\$7,859.00	\$0.00
Locations <b>210 - Project Graduation Grant</b>						
Function <b>00 - Revenue</b>						
Sub-Function <b>00 - Revenues</b>						
Level <b>9 - District Wide</b>						
Program <b>000 - General Revenue</b>						
32-210-00-00-9-000-61357 - Project Graduation - Senior Year	2,402.29	893.00	.00	1,092.00	.00	(1,092.00)
Program <b>000 - General Revenue Totals</b>	\$2,402.29	\$893.00	\$0.00	\$1,092.00	\$0.00	(\$1,092.00)
Level <b>9 - District Wide Totals</b>	\$2,402.29	\$893.00	\$0.00	\$1,092.00	\$0.00	(\$1,092.00)
Sub-Function <b>00 - Revenues Totals</b>	\$2,402.29	\$893.00	\$0.00	\$1,092.00	\$0.00	(\$1,092.00)
Function <b>00 - Revenue Totals</b>	\$2,402.29	\$893.00	\$0.00	\$1,092.00	\$0.00	(\$1,092.00)
Locations <b>210 - Project Graduation Grant Totals</b>	\$2,402.29	\$893.00	\$0.00	\$1,092.00	\$0.00	(\$1,092.00)
Locations <b>220 - Race To GED Grant</b>						
Function <b>00 - Revenue</b>						
Sub-Function <b>00 - Revenues</b>						
Level <b>9 - District Wide</b>						
Program <b>000 - General Revenue</b>						
32-220-00-00-9-000-61345 - Race to GED Expansion	69,838.03	69,565.14	79,463.11	83,369.00	83,369.00	.00
Program <b>000 - General Revenue Totals</b>	\$69,838.03	\$69,565.14	\$79,463.11	\$83,369.00	\$83,369.00	\$0.00
Level <b>9 - District Wide Totals</b>	\$69,838.03	\$69,565.14	\$79,463.11	\$83,369.00	\$83,369.00	\$0.00
Sub-Function <b>00 - Revenues Totals</b>	\$69,838.03	\$69,565.14	\$79,463.11	\$83,369.00	\$83,369.00	\$0.00
Function <b>00 - Revenue Totals</b>	\$69,838.03	\$69,565.14	\$79,463.11	\$83,369.00	\$83,369.00	\$0.00
Locations <b>220 - Race To GED Grant Totals</b>	\$69,838.03	\$69,565.14	\$79,463.11	\$83,369.00	\$83,369.00	\$0.00



# Grant Fund Budget

Budget Year 2019

G/L Account - Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2019 City Council/Board Approval	Difference Vs 2018 Adopted Budget
Fund <b>32 - School Grants Fund</b>						
REVENUE						
Locations <b>230 - Preschool Mini Grants</b>						
Function <b>00 - Revenue</b>						
Sub-Function <b>00 - Revenues</b>						
Level <b>9 - District Wide</b>						
Program <b>000 - General Revenue</b>						
32-230-00-00-9-000-62210 - IDEA Part B Sec 619 Spec Ed Preschool 84.173	13,966.54	11,799.23	12,360.81	16,977.00	16,977.00	.00
32-230-00-00-9-000-62211 - IDEA Part B Sec 619 Spec Ed Preschool Carryover 84.173	.00	12,738.04	6,870.86	.00	.00	.00
Program <b>000 - General Revenue Totals</b>	\$13,966.54	\$24,537.27	\$19,231.67	\$16,977.00	\$16,977.00	\$0.00
Level <b>9 - District Wide Totals</b>	\$13,966.54	\$24,537.27	\$19,231.67	\$16,977.00	\$16,977.00	\$0.00
Sub-Function <b>00 - Revenues Totals</b>	\$13,966.54	\$24,537.27	\$19,231.67	\$16,977.00	\$16,977.00	\$0.00
Function <b>00 - Revenue Totals</b>	\$13,966.54	\$24,537.27	\$19,231.67	\$16,977.00	\$16,977.00	\$0.00
Locations <b>230 - Preschool Mini Grants Totals</b>	\$13,966.54	\$24,537.27	\$19,231.67	\$16,977.00	\$16,977.00	\$0.00
Locations <b>240 - Adult Basic Education Grant</b>						
Function <b>00 - Revenue</b>						
Sub-Function <b>00 - Revenues</b>						
Level <b>9 - District Wide</b>						
Program <b>000 - General Revenue</b>						
32-240-00-00-9-000-61115 - Adult Education	38,491.79	41,311.00	19,657.00	38,143.00	38,086.00	(57.00)
32-240-00-00-9-000-61121 - Adult Literacy	112,612.39	105,037.49	103,859.30	90,872.00	90,802.00	(70.00)
32-240-00-00-9-000-62300 - Adult Basic Ed 84.002	312,679.81	306,210.75	314,911.50	330,202.00	329,904.00	(298.00)
Program <b>000 - General Revenue Totals</b>	\$463,783.99	\$452,559.24	\$438,427.80	\$459,217.00	\$458,792.00	(\$425.00)
Level <b>9 - District Wide Totals</b>	\$463,783.99	\$452,559.24	\$438,427.80	\$459,217.00	\$458,792.00	(\$425.00)
Sub-Function <b>00 - Revenues Totals</b>	\$463,783.99	\$452,559.24	\$438,427.80	\$459,217.00	\$458,792.00	(\$425.00)
Function <b>00 - Revenue Totals</b>	\$463,783.99	\$452,559.24	\$438,427.80	\$459,217.00	\$458,792.00	(\$425.00)
Locations <b>240 - Adult Basic Education Grant Totals</b>	\$463,783.99	\$452,559.24	\$438,427.80	\$459,217.00	\$458,792.00	(\$425.00)
Locations <b>250 - ESEA Title I Grant</b>						
Function <b>00 - Revenue</b>						
Sub-Function <b>00 - Revenues</b>						
Level <b>9 - District Wide</b>						
Program <b>000 - General Revenue</b>						
32-250-00-00-9-000-62000 - NCLB Title I A 84.010	367,175.68	437,580.42	449,415.62	418,143.00	431,209.00	13,066.00
32-250-00-00-9-000-62001 - Title 1A Carryover 84.010	79,889.98	299.48	.00	.00	100,000.00	100,000.00
Program <b>000 - General Revenue Totals</b>	\$447,065.66	\$437,879.90	\$449,415.62	\$418,143.00	\$531,209.00	\$113,066.00
Level <b>9 - District Wide Totals</b>	\$447,065.66	\$437,879.90	\$449,415.62	\$418,143.00	\$531,209.00	\$113,066.00

# Grant Fund Budget

Budget Year 2019

G/L Account - Account Description		2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2019 City Council/Board Approval	Difference Vs 2018 Adopted Budget
Fund <b>32 - School Grants Fund</b>							
<b>REVENUE</b>							
Locations	<b>250 - ESEA Title I Grant</b>						
Function	<b>00 - Revenue</b>						
	Sub-Function <b>00 - Revenues Totals</b>	\$447,065.66	\$437,879.90	\$449,415.62	\$418,143.00	\$531,209.00	\$113,066.00
	Function <b>00 - Revenue Totals</b>	\$447,065.66	\$437,879.90	\$449,415.62	\$418,143.00	\$531,209.00	\$113,066.00
Locations	<b>250 - ESEA Title I Grant Totals</b>	\$447,065.66	\$437,879.90	\$449,415.62	\$418,143.00	\$531,209.00	\$113,066.00
Locations	<b>270 - ESEA II A Teacher Qual Grant</b>						
Function	<b>00 - Revenue</b>						
	Sub-Function <b>00 - Revenues</b>						
	Level <b>9 - District Wide</b>						
	Program <b>000 - General Revenue</b>						
32-270-00-00-9-000-62150	NCLB Title II A Improving Teacher Quality 84.367	110,906.44	99,431.24	105,521.59	81,373.00	65,000.00	(16,373.00)
	Program <b>000 - General Revenue Totals</b>	\$110,906.44	\$99,431.24	\$105,521.59	\$81,373.00	\$65,000.00	(\$16,373.00)
	Level <b>9 - District Wide Totals</b>	\$110,906.44	\$99,431.24	\$105,521.59	\$81,373.00	\$65,000.00	(\$16,373.00)
	Sub-Function <b>00 - Revenues Totals</b>	\$110,906.44	\$99,431.24	\$105,521.59	\$81,373.00	\$65,000.00	(\$16,373.00)
	Function <b>00 - Revenue Totals</b>	\$110,906.44	\$99,431.24	\$105,521.59	\$81,373.00	\$65,000.00	(\$16,373.00)
Locations	<b>270 - ESEA II A Teacher Qual Grant Totals</b>	\$110,906.44	\$99,431.24	\$105,521.59	\$81,373.00	\$65,000.00	(\$16,373.00)
Locations	<b>280 - ESEA III A Grant</b>						
Function	<b>00 - Revenue</b>						
	Sub-Function <b>00 - Revenues</b>						
	Level <b>9 - District Wide</b>						
	Program <b>000 - General Revenue</b>						
32-280-00-00-9-000-62060	NCLB Title III A LEP 84.365	6,908.50	8,485.01	.00	10,400.00	10,940.00	540.00
32-280-00-00-9-000-62061	NCLB Title III A LEP Carryover	7,409.91	.00	11,058.52	.00	.00	.00
32-280-00-00-9-000-62065	Title III A Immigrant Children & Youth 84.365	.00	.00	4,069.18	2,794.00	.00	(2,794.00)
32-280-00-00-9-000-62066	Title III A Immigrant Children & Youth Carryover 84.365	.00	.00	193.76	.00	.00	.00
	Program <b>000 - General Revenue Totals</b>	\$14,318.41	\$8,485.01	\$15,321.46	\$13,194.00	\$10,940.00	(\$2,254.00)
	Level <b>9 - District Wide Totals</b>	\$14,318.41	\$8,485.01	\$15,321.46	\$13,194.00	\$10,940.00	(\$2,254.00)
	Sub-Function <b>00 - Revenues Totals</b>	\$14,318.41	\$8,485.01	\$15,321.46	\$13,194.00	\$10,940.00	(\$2,254.00)
	Function <b>00 - Revenue Totals</b>	\$14,318.41	\$8,485.01	\$15,321.46	\$13,194.00	\$10,940.00	(\$2,254.00)
Locations	<b>280 - ESEA III A Grant Totals</b>	\$14,318.41	\$8,485.01	\$15,321.46	\$13,194.00	\$10,940.00	(\$2,254.00)

# Grant Fund Budget

Budget Year 2019

G/L Account - Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2019 City Council/Board Approval	Difference Vs 2018 Adopted Budget
Fund <b>32 - School Grants Fund</b>						
<b>REVENUE</b>						
Locations <b>290 - PEP Grant</b>						
Function <b>00 - Revenue</b>						
Sub-Function <b>00 - Revenues</b>						
Level <b>9 - District Wide</b>						
Program <b>000 - General Revenue</b>						
32-290-00-00-9-000-62331 - PEP Grant Carryover - 84.215F	111,299.47	.00	.00	.00	.00	.00
Program <b>000 - General Revenue Totals</b>	\$111,299.47	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level <b>9 - District Wide Totals</b>	\$111,299.47	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function <b>00 - Revenues Totals</b>	\$111,299.47	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Function <b>00 - Revenue Totals</b>	\$111,299.47	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Locations <b>290 - PEP Grant Totals</b>	\$111,299.47	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Locations <b>300 - Flow Thru Title VI B Grant</b>						
Function <b>00 - Revenue</b>						
Sub-Function <b>00 - Revenues</b>						
Level <b>9 - District Wide</b>						
Program <b>000 - General Revenue</b>						
32-300-00-00-9-000-62120 - Flow Thru Title VI B 84.027	643,313.96	594,860.49	596,583.62	731,462.00	738,464.00	7,002.00
32-300-00-00-9-000-62121 - Flow Thru Title VIB Carryover 84.027	63,257.92	98,796.39	120,913.51	.00	.00	.00
32-300-00-00-9-000-62122 - Flow Thru Title VI B Champions Together 84.027A	.00	.00	1,998.41	.00	.00	.00
Program <b>000 - General Revenue Totals</b>	\$706,571.88	\$693,656.88	\$719,495.54	\$731,462.00	\$738,464.00	\$7,002.00
Level <b>9 - District Wide Totals</b>	\$706,571.88	\$693,656.88	\$719,495.54	\$731,462.00	\$738,464.00	\$7,002.00
Sub-Function <b>00 - Revenues Totals</b>	\$706,571.88	\$693,656.88	\$719,495.54	\$731,462.00	\$738,464.00	\$7,002.00
Function <b>00 - Revenue Totals</b>	\$706,571.88	\$693,656.88	\$719,495.54	\$731,462.00	\$738,464.00	\$7,002.00
Locations <b>300 - Flow Thru Title VI B Grant Totals</b>	\$706,571.88	\$693,656.88	\$719,495.54	\$731,462.00	\$738,464.00	\$7,002.00
Locations <b>310 - Perkins Vocational Ed Grant</b>						
Function <b>00 - Revenue</b>						
Sub-Function <b>00 - Revenues</b>						
Level <b>9 - District Wide</b>						
Program <b>000 - General Revenue</b>						
32-310-00-00-9-000-62270 - Perkins Voc Ed 84.048	44,587.31	44,374.87	45,548.93	46,052.00	46,052.00	.00
Program <b>000 - General Revenue Totals</b>	\$44,587.31	\$44,374.87	\$45,548.93	\$46,052.00	\$46,052.00	\$0.00
Level <b>9 - District Wide Totals</b>	\$44,587.31	\$44,374.87	\$45,548.93	\$46,052.00	\$46,052.00	\$0.00
Sub-Function <b>00 - Revenues Totals</b>	\$44,587.31	\$44,374.87	\$45,548.93	\$46,052.00	\$46,052.00	\$0.00
Function <b>00 - Revenue Totals</b>	\$44,587.31	\$44,374.87	\$45,548.93	\$46,052.00	\$46,052.00	\$0.00
Locations <b>310 - Perkins Vocational Ed Grant Totals</b>	\$44,587.31	\$44,374.87	\$45,548.93	\$46,052.00	\$46,052.00	\$0.00

# Grant Fund Budget

Budget Year 2019

G/L Account - Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2019 City Council/Board Approval	Difference Vs 2018 Adopted Budget
Fund <b>32 - School Grants Fund</b>						
REVENUE						
Locations <b>340 - School Security Grant</b>						
Function <b>00 - Revenue</b>						
Sub-Function <b>00 - Revenues</b>						
Level <b>9 - District Wide</b>						
Program <b>000 - General Revenue</b>						
32-340-00-00-9-000-61301 - School Security Grant	.00	63,555.00	93,600.00	.00	.00	.00
Program <b>000 - General Revenue Totals</b>	\$0.00	\$63,555.00	\$93,600.00	\$0.00	\$0.00	\$0.00
Level <b>9 - District Wide Totals</b>	\$0.00	\$63,555.00	\$93,600.00	\$0.00	\$0.00	\$0.00
Sub-Function <b>00 - Revenues Totals</b>	\$0.00	\$63,555.00	\$93,600.00	\$0.00	\$0.00	\$0.00
Function <b>00 - Revenue Totals</b>	\$0.00	\$63,555.00	\$93,600.00	\$0.00	\$0.00	\$0.00
Locations <b>340 - School Security Grant Totals</b>	\$0.00	\$63,555.00	\$93,600.00	\$0.00	\$0.00	\$0.00
Locations <b>350 - Early Childhood Spec Ed Suppl</b>						
Function <b>00 - Revenue</b>						
Sub-Function <b>00 - Revenues</b>						
Level <b>9 - District Wide</b>						
Program <b>000 - General Revenue</b>						
32-350-00-00-9-000-61527 - Early Childhood Special Education Supplemental Funds 2015	1,500.00	7,794.00	.00	.00	.00	.00
Program <b>000 - General Revenue Totals</b>	\$1,500.00	\$7,794.00	\$0.00	\$0.00	\$0.00	\$0.00
Level <b>9 - District Wide Totals</b>	\$1,500.00	\$7,794.00	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function <b>00 - Revenues Totals</b>	\$1,500.00	\$7,794.00	\$0.00	\$0.00	\$0.00	\$0.00
Function <b>00 - Revenue Totals</b>	\$1,500.00	\$7,794.00	\$0.00	\$0.00	\$0.00	\$0.00
Locations <b>350 - Early Childhood Spec Ed Suppl Totals</b>	\$1,500.00	\$7,794.00	\$0.00	\$0.00	\$0.00	\$0.00
Locations <b>360 - Parent Resource Center</b>						
Function <b>00 - Revenue</b>						
Sub-Function <b>00 - Revenues</b>						
Level <b>9 - District Wide</b>						
Program <b>000 - General Revenue</b>						
32-360-00-00-9-000-61529 - Parent Resource Center Grant	.00	3,150.06	.00	.00	.00	.00
Program <b>000 - General Revenue Totals</b>	\$0.00	\$3,150.06	\$0.00	\$0.00	\$0.00	\$0.00
Level <b>9 - District Wide Totals</b>	\$0.00	\$3,150.06	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function <b>00 - Revenues Totals</b>	\$0.00	\$3,150.06	\$0.00	\$0.00	\$0.00	\$0.00
Function <b>00 - Revenue Totals</b>	\$0.00	\$3,150.06	\$0.00	\$0.00	\$0.00	\$0.00
Locations <b>360 - Parent Resource Center Totals</b>	\$0.00	\$3,150.06	\$0.00	\$0.00	\$0.00	\$0.00

# Grant Fund Budget

Budget Year 2019

G/L Account - Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2019 City Council/Board Approval	Difference Vs 2018 Adopted Budget
Fund <b>32 - School Grants Fund</b>						
REVENUE						
Locations <b>370 - HS Program Innovation Planning</b>						
Function <b>00 - Revenue</b>						
Sub-Function <b>00 - Revenues</b>						
Level <b>9 - District Wide</b>						
Program <b>000 - General Revenue</b>						
32-370-00-00-9-000-61539 - High School Program Innovation Planning Grant	.00	16,726.48	.00	.00	.00	.00
32-370-00-00-9-000-61540 - High School Program Innovation Planning Grant Carryover	.00	17,404.96	13,270.51	.00	.00	.00
32-370-00-00-9-000-61545 - High School Program Innovation Implementation Grant	.00	.00	25,610.96	22,072.00	.00	(22,072.00)
Program <b>000 - General Revenue Totals</b>	\$0.00	\$34,131.44	\$38,881.47	\$22,072.00	\$0.00	(\$22,072.00)
Level <b>9 - District Wide Totals</b>	\$0.00	\$34,131.44	\$38,881.47	\$22,072.00	\$0.00	(\$22,072.00)
Sub-Function <b>00 - Revenues Totals</b>	\$0.00	\$34,131.44	\$38,881.47	\$22,072.00	\$0.00	(\$22,072.00)
Function <b>00 - Revenue Totals</b>	\$0.00	\$34,131.44	\$38,881.47	\$22,072.00	\$0.00	(\$22,072.00)
Locations <b>370 - HS Program Innovation Planning Totals</b>	\$0.00	\$34,131.44	\$38,881.47	\$22,072.00	\$0.00	(\$22,072.00)
Locations <b>380 - Plugged In Virginia</b>						
Function <b>00 - Revenue</b>						
Sub-Function <b>00 - Revenues</b>						
Level <b>9 - District Wide</b>						
Program <b>000 - General Revenue</b>						
32-380-00-00-9-000-61601 - Plugged In Virginia Grant	.00	35,000.00	18,143.23	.00	.00	.00
Program <b>000 - General Revenue Totals</b>	\$0.00	\$35,000.00	\$18,143.23	\$0.00	\$0.00	\$0.00
Level <b>9 - District Wide Totals</b>	\$0.00	\$35,000.00	\$18,143.23	\$0.00	\$0.00	\$0.00
Sub-Function <b>00 - Revenues Totals</b>	\$0.00	\$35,000.00	\$18,143.23	\$0.00	\$0.00	\$0.00
Function <b>00 - Revenue Totals</b>	\$0.00	\$35,000.00	\$18,143.23	\$0.00	\$0.00	\$0.00
Locations <b>380 - Plugged In Virginia Totals</b>	\$0.00	\$35,000.00	\$18,143.23	\$0.00	\$0.00	\$0.00
Locations <b>390 - ESL Endorsement Program</b>						
Function <b>00 - Revenue</b>						
Sub-Function <b>00 - Revenues</b>						
Level <b>9 - District Wide</b>						
Program <b>000 - General Revenue</b>						
32-390-00-00-9-000-61605 - ESL Endorsement Program	.00	.00	970.50	.00	.00	.00
Program <b>000 - General Revenue Totals</b>	\$0.00	\$0.00	\$970.50	\$0.00	\$0.00	\$0.00
Level <b>9 - District Wide Totals</b>	\$0.00	\$0.00	\$970.50	\$0.00	\$0.00	\$0.00
Sub-Function <b>00 - Revenues Totals</b>	\$0.00	\$0.00	\$970.50	\$0.00	\$0.00	\$0.00

# Grant Fund Budget

Budget Year 2019

G/L Account - Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2019 City Council/Board Approval	Difference Vs 2018 Adopted Budget
Fund <b>32 - School Grants Fund</b>						
<b>REVENUE</b>						
Locations <b>390 - ESL Endorsement Program</b>						
Function <b>00 - Revenue Totals</b>	\$0.00	\$0.00	\$970.50	\$0.00	\$0.00	\$0.00
Locations <b>390 - ESL Endorsement Program Totals</b>	\$0.00	\$0.00	\$970.50	\$0.00	\$0.00	\$0.00
Locations <b>400 - VA Preschool Initiative Grants</b>						
Function <b>00 - Revenue</b>						
Sub-Function <b>00 - Revenues</b>						
Level <b>9 - District Wide</b>						
Program <b>000 - General Revenue</b>						
32-400-00-00-9-000-61610 - Virginia Preschool Initiative Startup Grant 240397	.00	38,050.00	.00	.00	.00	.00
32-400-00-00-9-000-61615 - Virginia Preschool Initiative Grant 240281	.00	.00	69,413.00	69,413.00	138,584.00	69,171.00
Program <b>000 - General Revenue Totals</b>	\$0.00	\$38,050.00	\$69,413.00	\$69,413.00	\$138,584.00	\$69,171.00
Level <b>9 - District Wide Totals</b>	\$0.00	\$38,050.00	\$69,413.00	\$69,413.00	\$138,584.00	\$69,171.00
Sub-Function <b>00 - Revenues Totals</b>	\$0.00	\$38,050.00	\$69,413.00	\$69,413.00	\$138,584.00	\$69,171.00
Function <b>00 - Revenue Totals</b>	\$0.00	\$38,050.00	\$69,413.00	\$69,413.00	\$138,584.00	\$69,171.00
Locations <b>400 - VA Preschool Initiative Grants Totals</b>	\$0.00	\$38,050.00	\$69,413.00	\$69,413.00	\$138,584.00	\$69,171.00
Locations <b>410 - Health Profession Opportunity</b>						
Function <b>00 - Revenue</b>						
Sub-Function <b>00 - Revenues</b>						
Level <b>9 - District Wide</b>						
Program <b>000 - General Revenue</b>						
32-410-00-00-9-000-62350 - Health Profession Opportunity Grant 93.093	.00	6,405.20	35,078.85	30,000.00	30,000.00	.00
Program <b>000 - General Revenue Totals</b>	\$0.00	\$6,405.20	\$35,078.85	\$30,000.00	\$30,000.00	\$0.00
Level <b>9 - District Wide Totals</b>	\$0.00	\$6,405.20	\$35,078.85	\$30,000.00	\$30,000.00	\$0.00
Sub-Function <b>00 - Revenues Totals</b>	\$0.00	\$6,405.20	\$35,078.85	\$30,000.00	\$30,000.00	\$0.00
Function <b>00 - Revenue Totals</b>	\$0.00	\$6,405.20	\$35,078.85	\$30,000.00	\$30,000.00	\$0.00
Locations <b>410 - Health Profession Opportunity Totals</b>	\$0.00	\$6,405.20	\$35,078.85	\$30,000.00	\$30,000.00	\$0.00
Locations <b>420 - PBIS of the VTSS</b>						
Function <b>00 - Revenue</b>						
Sub-Function <b>00 - Revenues</b>						
Level <b>9 - District Wide</b>						
Program <b>000 - General Revenue</b>						
32-420-00-00-9-000-61620 - PBIS of the VTSS 240427	.00	.00	5,812.06	.00	.00	.00
Program <b>000 - General Revenue Totals</b>	\$0.00	\$0.00	\$5,812.06	\$0.00	\$0.00	\$0.00
Level <b>9 - District Wide Totals</b>	\$0.00	\$0.00	\$5,812.06	\$0.00	\$0.00	\$0.00

# Grant Fund Budget

Budget Year 2019

G/L Account - Account Description		2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2019 City Council/Board Approval	Difference Vs 2018 Adopted Budget
Fund 32 - School Grants Fund							
REVENUE							
Locations	420 - PBIS of the VTSS						
Function	00 - Revenue						
	Sub-Function 00 - Revenues Totals	\$0.00	\$0.00	\$5,812.06	\$0.00	\$0.00	\$0.00
	Function 00 - Revenue Totals	\$0.00	\$0.00	\$5,812.06	\$0.00	\$0.00	\$0.00
Locations	420 - PBIS of the VTSS Totals	\$0.00	\$0.00	\$5,812.06	\$0.00	\$0.00	\$0.00
Locations	430 - Reg Gov Sch Planning Study Grant						
Function	00 - Revenue						
	Sub-Function 00 - Revenues						
	Level 9 - District Wide						
	Program 000 - General Revenue						
32-430-00-00-9-000-61422	Regional Governor's School Planning Study Grant	.00	.00	40.37	.00	.00	.00
	Program 000 - General Revenue Totals	\$0.00	\$0.00	\$40.37	\$0.00	\$0.00	\$0.00
	Level 9 - District Wide Totals	\$0.00	\$0.00	\$40.37	\$0.00	\$0.00	\$0.00
	Sub-Function 00 - Revenues Totals	\$0.00	\$0.00	\$40.37	\$0.00	\$0.00	\$0.00
	Function 00 - Revenue Totals	\$0.00	\$0.00	\$40.37	\$0.00	\$0.00	\$0.00
Locations	430 - Reg Gov Sch Planning Study Grant Totals	\$0.00	\$0.00	\$40.37	\$0.00	\$0.00	\$0.00
Locations	440 - Student Supp & Acad Achievement						
Function	00 - Revenue						
	Sub-Function 00 - Revenues						
	Level 9 - District Wide						
	Program 000 - General Revenue						
32-440-00-00-9-000-62250	Title IV A Student Support & Acad Enrichment 84.424	.00	.00	.00	.00	.00	.00
	Program 000 - General Revenue Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Level 9 - District Wide Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Sub-Function 00 - Revenues Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Function 00 - Revenue Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Locations	440 - Student Supp & Acad Achievement Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
REVENUE TOTALS		\$1,994,099.02	\$2,027,327.25	\$2,142,783.46	\$1,980,223.00	\$2,127,246.00	\$147,023.00

# Grant Fund Budget

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G/L Account - Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2019 City Council/Board Approval	Difference Vs 2018 Adopted Budget
Fund <b>32 - School Grants Fund</b>						
EXPENSE						
Locations <b>200 - ISAEP Grant</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>3 - Secondary</b>						
Program <b>120 - Special Education</b>						
32-200-61-10-3-120-71120 - Compensation-Instructional Salaries	7,300.53	7,301.00	7,820.03	7,301.00	7,301.00	.00
32-200-61-10-3-120-72100 - FICA	558.47	558.00	598.23	558.00	558.00	.00
Program <b>120 - Special Education Totals</b>	\$7,859.00	\$7,859.00	\$8,418.26	\$7,859.00	\$7,859.00	\$0.00
Level <b>3 - Secondary Totals</b>	\$7,859.00	\$7,859.00	\$8,418.26	\$7,859.00	\$7,859.00	\$0.00
Sub-Function <b>10 - Classroom Instruction Totals</b>	\$7,859.00	\$7,859.00	\$8,418.26	\$7,859.00	\$7,859.00	\$0.00
Function <b>61 - Instruction Totals</b>	\$7,859.00	\$7,859.00	\$8,418.26	\$7,859.00	\$7,859.00	\$0.00
Locations <b>200 - ISAEP Grant Totals</b>	\$7,859.00	\$7,859.00	\$8,418.26	\$7,859.00	\$7,859.00	\$0.00
Locations <b>210 - Project Graduation Grant</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>3 - Secondary</b>						
Program <b>110 - Regular Instruction</b>						
32-210-61-10-3-110-71120 - Compensation-Instructional Salaries	1,099.00	.00	.00	.00	.00	.00
32-210-61-10-3-110-73037 - Contractual Services - Other	.00	893.00	.00	1,092.00	.00	(1,092.00)
32-210-61-10-3-110-76435 - Supplies - Instructional	1,303.29	.00	.00	.00	.00	.00
Program <b>110 - Regular Instruction Totals</b>	\$2,402.29	\$893.00	\$0.00	\$1,092.00	\$0.00	(\$1,092.00)
Level <b>3 - Secondary Totals</b>	\$2,402.29	\$893.00	\$0.00	\$1,092.00	\$0.00	(\$1,092.00)
Sub-Function <b>10 - Classroom Instruction Totals</b>	\$2,402.29	\$893.00	\$0.00	\$1,092.00	\$0.00	(\$1,092.00)
Function <b>61 - Instruction Totals</b>	\$2,402.29	\$893.00	\$0.00	\$1,092.00	\$0.00	(\$1,092.00)
Locations <b>210 - Project Graduation Grant Totals</b>	\$2,402.29	\$893.00	\$0.00	\$1,092.00	\$0.00	(\$1,092.00)
Locations <b>220 - Race To GED Grant</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>7 - Adult</b>						
Program <b>110 - Regular Instruction</b>						
32-220-61-10-7-110-71120 - Compensation-Instructional Salaries	1,337.50	11,000.00	21,550.00	11,000.00	11,000.00	.00
32-220-61-10-7-110-72100 - FICA	102.33	842.00	1,633.92	842.00	842.00	.00
32-220-61-10-7-110-73037 - Contractual Services - Other	68,398.20	49,274.06	33,091.20	71,527.00	71,527.00	.00
32-220-61-10-7-110-76435 - Supplies - Instructional	.00	8,449.08	23,187.99	.00	.00	.00
Program <b>110 - Regular Instruction Totals</b>	\$69,838.03	\$69,565.14	\$79,463.11	\$83,369.00	\$83,369.00	\$0.00



# Grant Fund Budget

Budget Year 2019

G/L Account - Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2019 City Council/Board Approval	Difference Vs 2018 Adopted Budget
Fund <b>32 - School Grants Fund</b>						
EXPENSE						
Locations <b>220 - Race To GED Grant</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>7 - Adult</b> Totals	\$69,838.03	\$69,565.14	\$79,463.11	\$83,369.00	\$83,369.00	\$0.00
Sub-Function <b>10 - Classroom Instruction</b> Totals	\$69,838.03	\$69,565.14	\$79,463.11	\$83,369.00	\$83,369.00	\$0.00
Function <b>61 - Instruction</b> Totals	\$69,838.03	\$69,565.14	\$79,463.11	\$83,369.00	\$83,369.00	\$0.00
Locations <b>220 - Race To GED Grant</b> Totals	\$69,838.03	\$69,565.14	\$79,463.11	\$83,369.00	\$83,369.00	\$0.00
Locations <b>230 - Preschool Mini Grants</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>8 - Pre-K</b>						
Program <b>180 - Pre-K Non- Sp Ed</b>						
32-230-61-10-8-180-71120 - Compensation-Instructional Salaries	.00	478.05	5,345.47	.00	.00	.00
32-230-61-10-8-180-71151 - Compensation-Instructional Asst	10,478.26	14,696.63	11,347.16	14,598.00	14,841.00	243.00
32-230-61-10-8-180-72100 - FICA	801.60	1,160.84	1,277.04	1,117.00	1,136.00	19.00
32-230-61-10-8-180-76435 - Supplies - Instructional	2,686.69	8,201.75	1,262.00	1,262.00	1,000.00	(262.00)
Program <b>180 - Pre-K Non- Sp Ed</b> Totals	\$13,966.55	\$24,537.27	\$19,231.67	\$16,977.00	\$16,977.00	\$0.00
Level <b>8 - Pre-K</b> Totals	\$13,966.55	\$24,537.27	\$19,231.67	\$16,977.00	\$16,977.00	\$0.00
Sub-Function <b>10 - Classroom Instruction</b> Totals	\$13,966.55	\$24,537.27	\$19,231.67	\$16,977.00	\$16,977.00	\$0.00
Function <b>61 - Instruction</b> Totals	\$13,966.55	\$24,537.27	\$19,231.67	\$16,977.00	\$16,977.00	\$0.00
Locations <b>230 - Preschool Mini Grants</b> Totals	\$13,966.55	\$24,537.27	\$19,231.67	\$16,977.00	\$16,977.00	\$0.00
Locations <b>240 - Adult Basic Education Grant</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>7 - Adult</b>						
Program <b>170 - Adult</b>						
32-240-61-10-7-170-71120 - Compensation-Instructional Salaries	.00	.00	.00	.00	253,377.00	253,377.00
32-240-61-10-7-170-71150 - Compensation-Clerical	.00	.00	.00	.00	2,000.00	2,000.00
32-240-61-10-7-170-72100 - FICA	.00	.00	.00	.00	19,536.00	19,536.00
32-240-61-10-7-170-73037 - Contractual Services - Other	.00	.00	.00	.00	18,689.00	18,689.00
32-240-61-10-7-170-75202 - Telephone Services	.00	.00	.00	.00	17,585.00	17,585.00
32-240-61-10-7-170-75821 - ABE Allgy/CF	18,716.73	19,384.50	20,542.42	27,722.00	.00	(27,722.00)
32-240-61-10-7-170-75822 - ABE Covington	10,125.15	9,686.27	9,164.21	10,634.00	.00	(10,634.00)
32-240-61-10-7-170-75823 - ABE Salem	24,814.68	20,969.00	23,625.33	28,408.00	.00	(28,408.00)
32-240-61-10-7-170-75824 - ABE Botetourt	25,324.73	26,110.11	29,357.31	38,192.00	.00	(38,192.00)

# Grant Fund Budget

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G/L Account - Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2019 City Council/Board Approval	Difference Vs 2018 Adopted Budget
Fund <b>32 - School Grants Fund</b>						
EXPENSE						
Locations <b>240 - Adult Basic Education Grant</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>7 - Adult</b>						
Program <b>170 - Adult</b>						
32-240-61-10-7-170-75825 - ABE Craig	5,705.61	3,387.45	6,336.58	9,000.00	.00	(9,000.00)
32-240-61-10-7-170-75826 - ABE Roanoke City	163,581.83	157,984.07	159,491.93	135,138.00	.00	(135,138.00)
32-240-61-10-7-170-75827 - ABE Roanoke Co	64,411.08	68,689.35	66,393.72	81,108.00	.00	(81,108.00)
32-240-61-10-7-170-75828 - ABE Region 5 GAE	38,491.79	41,311.00	19,657.00	38,143.00	.00	(38,143.00)
32-240-61-10-7-170-75829 - ABE Region 5 Leadership	112,612.39	105,037.49	103,859.30	90,872.00	.00	(90,872.00)
32-240-61-10-7-170-76435 - Supplies - Instructional	.00	.00	.00	.00	18,717.00	18,717.00
Program <b>170 - Adult Totals</b>	\$463,783.99	\$452,559.24	\$438,427.80	\$459,217.00	\$329,904.00	(\$129,313.00)
Program <b>171 - Adult GAE</b>						
32-240-61-10-7-171-71120 - Compensation-Instructional Salaries	.00	.00	.00	.00	13,400.00	13,400.00
32-240-61-10-7-171-72100 - FICA	.00	.00	.00	.00	1,025.00	1,025.00
32-240-61-10-7-171-73037 - Contractual Services - Other	.00	.00	.00	.00	22,938.00	22,938.00
32-240-61-10-7-171-76435 - Supplies - Instructional	.00	.00	.00	.00	723.00	723.00
Program <b>171 - Adult GAE Totals</b>	\$0.00	\$0.00	\$0.00	\$0.00	\$38,086.00	\$38,086.00
Program <b>172 - Adult Leadership</b>						
32-240-61-10-7-172-71110 - Compensation-Administrative	.00	.00	.00	.00	75,550.00	75,550.00
32-240-61-10-7-172-71150 - Compensation-Clerical	.00	.00	.00	.00	1,000.00	1,000.00
32-240-61-10-7-172-72100 - FICA	.00	.00	.00	.00	501.00	501.00
32-240-61-10-7-172-73037 - Contractual Services - Other	.00	.00	.00	.00	8,121.00	8,121.00
32-240-61-10-7-172-75530 - Travel - Other	.00	.00	.00	.00	5,000.00	5,000.00
32-240-61-10-7-172-76435 - Supplies - Instructional	.00	.00	.00	.00	630.00	630.00
Program <b>172 - Adult Leadership Totals</b>	\$0.00	\$0.00	\$0.00	\$0.00	\$90,802.00	\$90,802.00
Level <b>7 - Adult Totals</b>	\$463,783.99	\$452,559.24	\$438,427.80	\$459,217.00	\$458,792.00	(\$425.00)
Sub-Function <b>10 - Classroom Instruction Totals</b>	\$463,783.99	\$452,559.24	\$438,427.80	\$459,217.00	\$458,792.00	(\$425.00)
Function <b>61 - Instruction Totals</b>	\$463,783.99	\$452,559.24	\$438,427.80	\$459,217.00	\$458,792.00	(\$425.00)
Locations <b>240 - Adult Basic Education Grant Totals</b>	\$463,783.99	\$452,559.24	\$438,427.80	\$459,217.00	\$458,792.00	(\$425.00)

# Grant Fund Budget

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G/L Account - Account Description		2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2019 City Council/Board Approval	Difference Vs 2018 Adopted Budget
Fund <b>32 - School Grants Fund</b>							
EXPENSE							
Locations <b>250 - ESEA Title I Grant</b>							
Function <b>61 - Instruction</b>							
Sub-Function <b>10 - Classroom Instruction</b>							
Level <b>2 - Elementary</b>							
Program <b>110 - Regular Instruction</b>							
32-250-61-10-2-110-71101 - Compensation-Grant Prior Year Carryover		6,904.49	.00	.00	.00	.00	.00
32-250-61-10-2-110-71120 - Compensation-Instructional Salaries		196,151.30	186,774.42	208,479.92	211,830.00	195,885.00	(15,945.00)
32-250-61-10-2-110-71151 - Compensation-Instructional Asst		33,577.26	28,945.14	37,901.54	42,381.00	29,556.00	(12,825.00)
32-250-61-10-2-110-71522 - Compensation-REWIP Retirees		.00	11,580.24	.00	.00	.00	.00
32-250-61-10-2-110-72100 - FICA		15,875.73	16,065.93	16,956.96	19,449.00	17,247.00	(2,202.00)
32-250-61-10-2-110-72210 - VRS Pension Contribution		30,619.00	26,429.77	31,559.59	41,031.00	36,792.00	(4,239.00)
32-250-61-10-2-110-72220 - VRS Hybrid Pension Contribution		901.02	(330.40)	1,479.28	.00	.00	.00
32-250-61-10-2-110-72300 - Group Health and Dental Insurance		37,971.18	31,664.03	32,283.96	31,666.00	38,408.00	6,742.00
32-250-61-10-2-110-72400 - VRS Group Life Insurance		2,586.92	2,209.95	2,929.65	3,293.00	2,953.00	(340.00)
32-250-61-10-2-110-72510 - Hybrid Disability Insurance		30.21	.00	27.28	.00	.00	.00
32-250-61-10-2-110-72750 - VRS Retiree Health Care Credit		2,304.19	1,967.26	2,501.47	3,093.00	2,773.00	(320.00)
32-250-61-10-2-110-72901 - Benefits - Grant Prior Year Carryover		5,561.20	.00	.00	.00	.00	.00
32-250-61-10-2-110-73037 - Contractual Services - Other		.00	57,400.00	2,900.00	17,338.00	10,000.00	(7,338.00)
32-250-61-10-2-110-73255 - Professional Development		1,661.04	2,367.00	3,360.53	5,900.00	6,000.00	100.00
32-250-61-10-2-110-75530 - Travel - Other		101.22	1,289.30	4,970.62	5,450.00	6,000.00	550.00
32-250-61-10-2-110-76435 - Supplies - Instructional		44,163.07	70,675.27	103,729.13	36,712.00	85,595.00	48,883.00
32-250-61-10-2-110-76901 - Non-Comp Exp - Grant Prior Year Carryover		64,401.40	1,177.68	.00	.00	100,000.00	100,000.00
Program <b>110 - Regular Instruction Totals</b>		\$442,809.23	\$438,215.59	\$449,079.93	\$418,143.00	\$531,209.00	\$113,066.00
Level <b>2 - Elementary Totals</b>		\$442,809.23	\$438,215.59	\$449,079.93	\$418,143.00	\$531,209.00	\$113,066.00
Sub-Function <b>10 - Classroom Instruction Totals</b>		\$442,809.23	\$438,215.59	\$449,079.93	\$418,143.00	\$531,209.00	\$113,066.00
Function <b>61 - Instruction Totals</b>		\$442,809.23	\$438,215.59	\$449,079.93	\$418,143.00	\$531,209.00	\$113,066.00
Locations <b>250 - ESEA Title I Grant Totals</b>		\$442,809.23	\$438,215.59	\$449,079.93	\$418,143.00	\$531,209.00	\$113,066.00
Locations <b>270 - ESEA II A Teacher Qual Grant</b>							
Function <b>61 - Instruction</b>							
Sub-Function <b>10 - Classroom Instruction</b>							
Level <b>2 - Elementary</b>							
Program <b>110 - Regular Instruction</b>							
32-270-61-10-2-110-71120 - Compensation-Instructional Salaries		92,921.00	45,443.04	46,511.04	.00	.00	.00

# Grant Fund Budget

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G/L Account - Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2019 City Council/Board Approval	Difference Vs 2018 Adopted Budget
Fund <b>32 - School Grants Fund</b>						
EXPENSE						
Locations <b>270 - ESEA II A Teacher Qual Grant</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>2 - Elementary</b>						
Program <b>110 - Regular Instruction</b>						
32-270-61-10-2-110-72100 - FICA	4,092.60	3,410.07	2,996.81	.00	.00	.00
32-270-61-10-2-110-72210 - VRS Pension Contribution	7,994.35	6,389.28	.00	.00	.00	.00
32-270-61-10-2-110-72220 - VRS Hybrid Pension Contribution	.00	.00	6,965.08	.00	.00	.00
32-270-61-10-2-110-72300 - Group Health and Dental Insurance	4,944.99	.00	8,406.86	.00	.00	.00
32-270-61-10-2-110-72400 - VRS Group Life Insurance	374.12	540.77	622.44	.00	.00	.00
32-270-61-10-2-110-72510 - Hybrid Disability Insurance	.00	.00	128.30	.00	.00	.00
32-270-61-10-2-110-72750 - VRS Retiree Health Care Credit	579.38	481.68	527.40	.00	.00	.00
32-270-61-10-2-110-73225 - Professional Development - Conferences	.00	26,021.49	18,342.76	16,514.00	10,000.00	(6,514.00)
32-270-61-10-2-110-75530 - Travel - Other	.00	12,185.66	11,537.80	10,082.00	10,000.00	(82.00)
32-270-61-10-2-110-76115 - Supplies - Training	.00	4,959.25	4,682.86	4,743.00	1,666.00	(3,077.00)
Program <b>110 - Regular Instruction Totals</b>	<b>\$110,906.44</b>	<b>\$99,431.24</b>	<b>\$100,721.35</b>	<b>\$31,339.00</b>	<b>\$21,666.00</b>	<b>(\$9,673.00)</b>
Level <b>2 - Elementary Totals</b>	<b>\$110,906.44</b>	<b>\$99,431.24</b>	<b>\$100,721.35</b>	<b>\$31,339.00</b>	<b>\$21,666.00</b>	<b>(\$9,673.00)</b>
Level <b>3 - Secondary</b>						
Program <b>110 - Regular Instruction</b>						
32-270-61-10-3-110-73225 - Professional Development - Conferences	.00	.00	2,399.76	11,563.00	10,000.00	(1,563.00)
32-270-61-10-3-110-75530 - Travel - Other	.00	.00	.00	10,872.00	10,000.00	(872.00)
32-270-61-10-3-110-76115 - Supplies - Training	.00	.00	.00	293.00	1,666.00	1,373.00
Program <b>110 - Regular Instruction Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,399.76</b>	<b>\$22,728.00</b>	<b>\$21,666.00</b>	<b>(\$1,062.00)</b>
Level <b>3 - Secondary Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,399.76</b>	<b>\$22,728.00</b>	<b>\$21,666.00</b>	<b>(\$1,062.00)</b>
Level <b>4 - Middle</b>						
Program <b>110 - Regular Instruction</b>						
32-270-61-10-4-110-73225 - Professional Development - Conferences	.00	.00	2,400.48	15,963.00	10,000.00	(5,963.00)
32-270-61-10-4-110-75530 - Travel - Other	.00	.00	.00	11,050.00	10,000.00	(1,050.00)
32-270-61-10-4-110-76115 - Supplies - Training	.00	.00	.00	293.00	1,668.00	1,375.00
Program <b>110 - Regular Instruction Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,400.48</b>	<b>\$27,306.00</b>	<b>\$21,668.00</b>	<b>(\$5,638.00)</b>
Level <b>4 - Middle Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,400.48</b>	<b>\$27,306.00</b>	<b>\$21,668.00</b>	<b>(\$5,638.00)</b>
Sub-Function <b>10 - Classroom Instruction Totals</b>	<b>\$110,906.44</b>	<b>\$99,431.24</b>	<b>\$105,521.59</b>	<b>\$81,373.00</b>	<b>\$65,000.00</b>	<b>(\$16,373.00)</b>

# Grant Fund Budget

Budget Year 2019

G/L Account - Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2019 City Council/Board Approval	Difference Vs 2018 Adopted Budget
Fund <b>32 - School Grants Fund</b>						
<b>EXPENSE</b>						
Locations <b>270 - ESEA II A Teacher Qual Grant</b>						
Function <b>61 - Instruction</b> Totals	\$110,906.44	\$99,431.24	\$105,521.59	\$81,373.00	\$65,000.00	(\$16,373.00)
Locations <b>270 - ESEA II A Teacher Qual Grant</b> Totals	\$110,906.44	\$99,431.24	\$105,521.59	\$81,373.00	\$65,000.00	(\$16,373.00)
Locations <b>280 - ESEA III A Grant</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>2 - Elementary</b>						
Program <b>110 - Regular Instruction</b>						
32-280-61-10-2-110-71120 - Compensation-Instructional Salaries	8,950.50	7,882.02	10,272.65	9,661.00	10,162.00	501.00
32-280-61-10-2-110-72100 - FICA	684.72	602.99	785.87	739.00	778.00	39.00
Program <b>110 - Regular Instruction</b> Totals	\$9,635.22	\$8,485.01	\$11,058.52	\$10,400.00	\$10,940.00	\$540.00
Program <b>129 - Immigrant Children &amp; Youth</b>						
32-280-61-10-2-129-71120 - Compensation-Instructional Salaries	.00	.00	3,960.00	2,592.00	.00	(2,592.00)
32-280-61-10-2-129-72100 - FICA	.00	.00	302.94	202.00	.00	(202.00)
Program <b>129 - Immigrant Children &amp; Youth</b> Totals	\$0.00	\$0.00	\$4,262.94	\$2,794.00	\$0.00	(\$2,794.00)
Level <b>2 - Elementary</b> Totals	\$9,635.22	\$8,485.01	\$15,321.46	\$13,194.00	\$10,940.00	(\$2,254.00)
Sub-Function <b>10 - Classroom Instruction</b> Totals	\$9,635.22	\$8,485.01	\$15,321.46	\$13,194.00	\$10,940.00	(\$2,254.00)
Function <b>61 - Instruction</b> Totals	\$9,635.22	\$8,485.01	\$15,321.46	\$13,194.00	\$10,940.00	(\$2,254.00)
Locations <b>280 - ESEA III A Grant</b> Totals	\$9,635.22	\$8,485.01	\$15,321.46	\$13,194.00	\$10,940.00	(\$2,254.00)
Locations <b>290 - PEP Grant</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>2 - Elementary</b>						
Program <b>110 - Regular Instruction</b>						
32-290-61-10-2-110-76045 - Furniture and Equip <\$5,000	36,785.00	.00	.00	.00	.00	.00
32-290-61-10-2-110-76435 - Supplies - Instructional	5,285.40	.00	.00	.00	.00	.00
Program <b>110 - Regular Instruction</b> Totals	\$42,070.40	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level <b>2 - Elementary</b> Totals	\$42,070.40	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level <b>3 - Secondary</b>						
Program <b>110 - Regular Instruction</b>						
32-290-61-10-3-110-71101 - Compensation-Grant Prior Year Carryover	7,119.88	.00	.00	.00	.00	.00
32-290-61-10-3-110-72901 - Benefits - Grant Prior Year Carryover	1,113.43	.00	.00	.00	.00	.00
32-290-61-10-3-110-76901 - Non-Comp Exp - Grant Prior Year Carryover	47,962.16	.00	.00	.00	.00	.00

# Grant Fund Budget

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G/L Account - Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2019 City Council/Board Approval	Difference Vs 2018 Adopted Budget
Fund <b>32 - School Grants Fund</b>						
EXPENSE						
Locations <b>290 - PEP Grant</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>3 - Secondary</b>						
Program <b>110 - Regular Instruction</b>						
Program <b>110 - Regular Instruction</b> Totals	\$56,195.47	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level <b>3 - Secondary</b> Totals	\$56,195.47	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function <b>10 - Classroom Instruction</b> Totals	\$98,265.87	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Function <b>61 - Instruction</b> Totals	\$98,265.87	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Locations <b>290 - PEP Grant</b> Totals	\$98,265.87	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Locations <b>300 - Flow Thru Title VI B Grant</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>2 - Elementary</b>						
Program <b>120 - Special Education</b>						
32-300-61-10-2-120-71120 - Compensation-Instructional Salaries	35,544.98	33,651.32	29,734.76	51,833.00	30,244.00	(21,589.00)
32-300-61-10-2-120-71151 - Compensation-Instructional Asst	155,767.53	159,337.88	167,546.10	155,736.00	187,616.00	31,880.00
32-300-61-10-2-120-71200 - Compensation-OT	.00	.00	8.63	.00	.00	.00
32-300-61-10-2-120-72100 - FICA	13,924.18	12,891.41	14,149.05	15,887.00	16,667.00	780.00
32-300-61-10-2-120-72210 - VRS Pension Contribution	15,469.32	13,707.23	8,679.19	14,544.00	9,513.00	(5,031.00)
32-300-61-10-2-120-72220 - VRS Hybrid Pension Contribution	5,984.61	7,940.28	12,091.96	8,048.00	20,743.00	12,695.00
32-300-61-10-2-120-72300 - Group Health and Dental Insurance	59,606.38	49,664.54	28,657.58	49,876.00	76,076.00	26,200.00
32-300-61-10-2-120-72400 - VRS Group Life Insurance	1,814.17	1,884.84	1,970.16	1,890.00	2,429.00	539.00
32-300-61-10-2-120-72510 - Hybrid Disability Insurance	36.05	176.95	174.60	178.00	412.00	234.00
32-300-61-10-2-120-72750 - VRS Retiree Health Care Credit	1,573.84	1,635.83	1,617.50	1,640.00	2,281.00	641.00
32-300-61-10-2-120-73037 - Contractual Services - Other	10,558.28	11,232.00	13,920.00	5,000.00	2,044.00	(2,956.00)
32-300-61-10-2-120-73305 - Set Aside Funds	1,190.71	.00	.00	5,382.00	5,382.00	.00
32-300-61-10-2-120-76045 - Furniture and Equip <\$5,000	1,365.80	.00	.00	1,500.00	.00	(1,500.00)
32-300-61-10-2-120-76435 - Supplies - Instructional	2,561.23	1,010.32	11,642.13	5,000.00	1,000.00	(4,000.00)
Program <b>120 - Special Education</b> Totals	\$305,397.08	\$293,132.60	\$290,191.66	\$316,514.00	\$354,407.00	\$37,893.00
Level <b>2 - Elementary</b> Totals	\$305,397.08	\$293,132.60	\$290,191.66	\$316,514.00	\$354,407.00	\$37,893.00

# Grant Fund Budget

Budget Year 2019

G/L Account - Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2019 City Council/Board Approval	Difference Vs 2018 Adopted Budget
Fund <b>32 - School Grants Fund</b>						
EXPENSE						
Locations <b>300 - Flow Thru Title VI B Grant</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>3 - Secondary</b>						
Program <b>120 - Special Education</b>						
32-300-61-10-3-120-71120 - Compensation-Instructional Salaries	14,412.52	27,340.07	14,666.75	12,350.00	6,400.00	(5,950.00)
32-300-61-10-3-120-71151 - Compensation-Instructional Asst	46,037.67	48,927.12	50,489.71	49,362.00	51,861.00	2,499.00
32-300-61-10-3-120-72100 - FICA	4,480.33	5,778.26	4,866.58	4,721.00	4,457.00	(264.00)
32-300-61-10-3-120-72210 - VRS Pension Contribution	6,026.62	6,804.12	7,271.88	7,237.00	8,464.00	1,227.00
32-300-61-10-3-120-72220 - VRS Hybrid Pension Contribution	617.64	.00	.00	.00	.00	.00
32-300-61-10-3-120-72300 - Group Health and Dental Insurance	11,811.32	7,296.74	7,294.11	7,316.00	7,960.00	644.00
32-300-61-10-3-120-72400 - VRS Group Life Insurance	545.29	575.88	649.68	587.00	680.00	93.00
32-300-61-10-3-120-72510 - Hybrid Disability Insurance	11.49	.00	.00	.00	.00	.00
32-300-61-10-3-120-72750 - VRS Retiree Health Care Credit	485.72	512.88	550.56	523.00	638.00	115.00
32-300-61-10-3-120-73037 - Contractual Services - Other	5,764.18	12,779.25	16,000.00	5,000.00	2,045.00	(2,955.00)
32-300-61-10-3-120-76045 - Furniture and Equip <\$5,000	.00	.00	4,946.98	1,500.00	.00	(1,500.00)
32-300-61-10-3-120-76435 - Supplies - Instructional	369.25	.00	11,992.15	5,000.00	1,000.00	(4,000.00)
Program <b>120 - Special Education Totals</b>	<b>\$90,562.03</b>	<b>\$110,014.32</b>	<b>\$118,728.40</b>	<b>\$93,596.00</b>	<b>\$83,505.00</b>	<b>(\$10,091.00)</b>
Program <b>152 - Champions Together</b>						
32-300-61-10-3-152-71120 - Compensation-Instructional Salaries	.00	.00	1,100.00	.00	.00	.00
32-300-61-10-3-152-71151 - Compensation-Instructional Asst	.00	.00	400.00	.00	.00	.00
32-300-61-10-3-152-72100 - FICA	.00	.00	114.75	.00	.00	.00
32-300-61-10-3-152-76435 - Supplies - Instructional	.00	.00	383.66	.00	.00	.00
Program <b>152 - Champions Together Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,998.41</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Level <b>3 - Secondary Totals</b>	<b>\$90,562.03</b>	<b>\$110,014.32</b>	<b>\$120,726.81</b>	<b>\$93,596.00</b>	<b>\$83,505.00</b>	<b>(\$10,091.00)</b>
Level <b>4 - Middle</b>						
Program <b>120 - Special Education</b>						
32-300-61-10-4-120-71120 - Compensation-Instructional Salaries	153,024.00	151,832.74	162,380.23	166,035.00	148,656.00	(17,379.00)
32-300-61-10-4-120-71151 - Compensation-Instructional Asst	58,603.28	55,547.89	57,134.15	57,720.00	57,490.00	(230.00)
32-300-61-10-4-120-72100 - FICA	15,251.59	14,575.03	15,422.25	17,117.00	15,771.00	(1,346.00)
32-300-61-10-4-120-72210 - VRS Pension Contribution	28,101.21	27,682.92	29,359.44	29,442.00	32,599.00	3,157.00
32-300-61-10-4-120-72300 - Group Health and Dental Insurance	30,628.16	34,245.70	33,075.81	35,019.00	37,918.00	2,899.00
32-300-61-10-4-120-72400 - VRS Group Life Insurance	2,306.31	2,342.76	2,623.50	2,390.00	2,617.00	227.00

# Grant Fund Budget

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G/L Account - Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2019 City Council/Board Approval	Difference Vs 2018 Adopted Budget
Fund <b>32 - School Grants Fund</b>						
EXPENSE						
Locations <b>300 - Flow Thru Title VI B Grant</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>4 - Middle</b>						
Program <b>120 - Special Education</b>						
32-300-61-10-4-120-72750 - VRS Retiree Health Care Credit	2,054.23	2,086.92	2,222.96	2,129.00	2,457.00	328.00
32-300-61-10-4-120-73037 - Contractual Services - Other	3,456.16	2,196.00	1,784.00	5,000.00	2,044.00	(2,956.00)
32-300-61-10-4-120-76045 - Furniture and Equip <\$5,000	.00	.00	1,893.39	1,500.00	.00	(1,500.00)
32-300-61-10-4-120-76435 - Supplies - Instructional	3,971.67	.00	2,681.34	5,000.00	1,000.00	(4,000.00)
Program <b>120 - Special Education Totals</b>	\$297,396.61	\$290,509.96	\$308,577.07	\$321,352.00	\$300,552.00	(\$20,800.00)
Level <b>4 - Middle Totals</b>	\$297,396.61	\$290,509.96	\$308,577.07	\$321,352.00	\$300,552.00	(\$20,800.00)
Sub-Function <b>10 - Classroom Instruction Totals</b>	\$693,355.72	\$693,656.88	\$719,495.54	\$731,462.00	\$738,464.00	\$7,002.00
Function <b>61 - Instruction Totals</b>	\$693,355.72	\$693,656.88	\$719,495.54	\$731,462.00	\$738,464.00	\$7,002.00
Locations <b>300 - Flow Thru Title VI B Grant Totals</b>	\$693,355.72	\$693,656.88	\$719,495.54	\$731,462.00	\$738,464.00	\$7,002.00
Locations <b>310 - Perkins Vocational Ed Grant</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>3 - Secondary</b>						
Program <b>130 - Vocational</b>						
32-310-61-10-3-130-71120 - Compensation-Instructional Salaries	.00	4,994.00	8,602.00	3,000.00	3,000.00	.00
32-310-61-10-3-130-72100 - FICA	.00	382.04	658.06	226.00	226.00	.00
32-310-61-10-3-130-73037 - Contractual Services - Other	10,581.97	12,476.99	6,401.67	7,125.00	7,125.00	.00
32-310-61-10-3-130-75530 - Travel - Other	.00	4,796.91	2,630.82	9,000.00	9,000.00	.00
32-310-61-10-3-130-76435 - Supplies - Instructional	34,005.34	21,724.93	27,256.38	26,701.00	26,701.00	.00
Program <b>130 - Vocational Totals</b>	\$44,587.31	\$44,374.87	\$45,548.93	\$46,052.00	\$46,052.00	\$0.00
Level <b>3 - Secondary Totals</b>	\$44,587.31	\$44,374.87	\$45,548.93	\$46,052.00	\$46,052.00	\$0.00
Sub-Function <b>10 - Classroom Instruction Totals</b>	\$44,587.31	\$44,374.87	\$45,548.93	\$46,052.00	\$46,052.00	\$0.00
Function <b>61 - Instruction Totals</b>	\$44,587.31	\$44,374.87	\$45,548.93	\$46,052.00	\$46,052.00	\$0.00
Locations <b>310 - Perkins Vocational Ed Grant Totals</b>	\$44,587.31	\$44,374.87	\$45,548.93	\$46,052.00	\$46,052.00	\$0.00
Locations <b>340 - School Security Grant</b>						
Function <b>64 - Operation &amp; Maintenance</b>						
Sub-Function <b>64 - Operation &amp; Maintenance</b>						
Level <b>2 - Elementary</b>						
Program <b>460 - Security Services</b>						
32-340-64-64-2-460-73181 - Repair/Maint - Other Contracted - Carver	.00	.00	31,200.00	.00	.00	.00



# Grant Fund Budget

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G/L Account - Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2019 City Council/Board Approval	Difference Vs 2018 Adopted Budget
Fund <b>32 - School Grants Fund</b>						
EXPENSE						
Locations <b>340 - School Security Grant</b>						
Function <b>64 - Operation &amp; Maintenance</b>						
Sub-Function <b>64 - Operation &amp; Maintenance</b>						
Level <b>2 - Elementary</b>						
Program <b>460 - Security Services</b>						
32-340-64-64-2-460-73182 - Repair/Maint - Other Contracted - West	.00	.00	31,200.00	.00	.00	.00
32-340-64-64-2-460-73183 - Repair/Maint - Other Contracted - East	.00	.00	31,200.00	.00	.00	.00
Program <b>460 - Security Services Totals</b>	\$0.00	\$0.00	\$93,600.00	\$0.00	\$0.00	\$0.00
Level <b>2 - Elementary Totals</b>	\$0.00	\$0.00	\$93,600.00	\$0.00	\$0.00	\$0.00
Level <b>3 - Secondary</b>						
Program <b>460 - Security Services</b>						
32-340-64-64-3-460-73180 - Repair/Maint - Other Contracted	.00	63,555.00	.00	.00	.00	.00
Program <b>460 - Security Services Totals</b>	\$0.00	\$63,555.00	\$0.00	\$0.00	\$0.00	\$0.00
Level <b>3 - Secondary Totals</b>	\$0.00	\$63,555.00	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function <b>64 - Operation &amp; Maintenance Totals</b>	\$0.00	\$63,555.00	\$93,600.00	\$0.00	\$0.00	\$0.00
Function <b>64 - Operation &amp; Maintenance Totals</b>	\$0.00	\$63,555.00	\$93,600.00	\$0.00	\$0.00	\$0.00
Locations <b>340 - School Security Grant Totals</b>	\$0.00	\$63,555.00	\$93,600.00	\$0.00	\$0.00	\$0.00
Locations <b>350 - Early Childhood Spec Ed Suppl</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>2 - Elementary</b>						
Program <b>120 - Special Education</b>						
32-350-61-10-2-120-73225 - Professional Development - Conferences	1,500.00	.00	.00	.00	.00	.00
32-350-61-10-2-120-75530 - Travel - Other	.00	882.23	.00	.00	.00	.00
32-350-61-10-2-120-76431 - Special Ed - General	.00	6,911.77	.00	.00	.00	.00
Program <b>120 - Special Education Totals</b>	\$1,500.00	\$7,794.00	\$0.00	\$0.00	\$0.00	\$0.00
Level <b>2 - Elementary Totals</b>	\$1,500.00	\$7,794.00	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function <b>10 - Classroom Instruction Totals</b>	\$1,500.00	\$7,794.00	\$0.00	\$0.00	\$0.00	\$0.00
Function <b>61 - Instruction Totals</b>	\$1,500.00	\$7,794.00	\$0.00	\$0.00	\$0.00	\$0.00
Locations <b>350 - Early Childhood Spec Ed Suppl Totals</b>	\$1,500.00	\$7,794.00	\$0.00	\$0.00	\$0.00	\$0.00

# Grant Fund Budget

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G/L Account - Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2019 City Council/Board Approval	Difference Vs 2018 Adopted Budget
Fund <b>32 - School Grants Fund</b>						
EXPENSE						
Locations <b>360 - Parent Resource Center</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>2 - Elementary</b>						
Program <b>120 - Special Education</b>						
32-360-61-10-2-120-71120 - Compensation-Instructional Salaries	.00	2,877.00	.00	.00	.00	.00
32-360-61-10-2-120-72100 - FICA	.00	219.99	.00	.00	.00	.00
32-360-61-10-2-120-76435 - Supplies - Instructional	.00	53.07	.00	.00	.00	.00
Program <b>120 - Special Education Totals</b>	\$0.00	\$3,150.06	\$0.00	\$0.00	\$0.00	\$0.00
Level <b>2 - Elementary Totals</b>	\$0.00	\$3,150.06	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function <b>10 - Classroom Instruction Totals</b>	\$0.00	\$3,150.06	\$0.00	\$0.00	\$0.00	\$0.00
Function <b>61 - Instruction Totals</b>	\$0.00	\$3,150.06	\$0.00	\$0.00	\$0.00	\$0.00
Locations <b>360 - Parent Resource Center Totals</b>	\$0.00	\$3,150.06	\$0.00	\$0.00	\$0.00	\$0.00
Locations <b>370 - HS Program Innovation Planning</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>3 - Secondary</b>						
Program <b>110 - Regular Instruction</b>						
32-370-61-10-3-110-71101 - Compensation-Grant Prior Year Carryover	.00	.00	2,446.50	.00	.00	.00
32-370-61-10-3-110-71120 - Compensation-Instructional Salaries	.00	3,111.00	.00	.00	.00	.00
32-370-61-10-3-110-71520 - Compensation-Substitutes	.00	4,400.00	.00	.00	.00	.00
32-370-61-10-3-110-72100 - FICA	.00	237.92	.00	.00	.00	.00
32-370-61-10-3-110-72901 - Benefits - Grant Prior Year Carryover	.00	.00	187.22	.00	.00	.00
32-370-61-10-3-110-73035 - Consultants	.00	3,442.31	.00	.00	.00	.00
32-370-61-10-3-110-73255 - Professional Development	.00	5,535.25	.00	.00	.00	.00
32-370-61-10-3-110-76901 - Non-Comp Exp - Grant Prior Year Carryover	.00	17,404.96	9,774.39	.00	.00	.00
Program <b>110 - Regular Instruction Totals</b>	\$0.00	\$34,131.44	\$12,408.11	\$0.00	\$0.00	\$0.00
Program <b>114 - Implementation</b>						
32-370-61-10-3-114-71120 - Compensation-Instructional Salaries	.00	.00	12,000.00	13,760.00	.00	(13,760.00)
32-370-61-10-3-114-71520 - Compensation-Substitutes	.00	.00	1,781.84	.00	.00	.00
32-370-61-10-3-114-72100 - FICA	.00	.00	918.00	1,053.00	.00	(1,053.00)
32-370-61-10-3-114-73035 - Consultants	.00	.00	3,250.00	7,259.00	.00	(7,259.00)
32-370-61-10-3-114-73255 - Professional Development	.00	.00	7,035.32	.00	.00	.00

# Grant Fund Budget

Budget Year 2019

G/L Account - Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2019 City Council/Board Approval	Difference Vs 2018 Adopted Budget
Fund <b>32 - School Grants Fund</b>						
EXPENSE						
Locations <b>370 - HS Program Innovation Planning</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>3 - Secondary</b>						
Program <b>114 - Implementation</b>						
32-370-61-10-3-114-76435 - Supplies - Instructional	.00	.00	1,488.20	.00	.00	.00
Program <b>114 - Implementation Totals</b>	\$0.00	\$0.00	\$26,473.36	\$22,072.00	\$0.00	(\$22,072.00)
Level <b>3 - Secondary Totals</b>	\$0.00	\$34,131.44	\$38,881.47	\$22,072.00	\$0.00	(\$22,072.00)
Sub-Function <b>10 - Classroom Instruction Totals</b>	\$0.00	\$34,131.44	\$38,881.47	\$22,072.00	\$0.00	(\$22,072.00)
Function <b>61 - Instruction Totals</b>	\$0.00	\$34,131.44	\$38,881.47	\$22,072.00	\$0.00	(\$22,072.00)
Locations <b>370 - HS Program Innovation Planning Totals</b>	\$0.00	\$34,131.44	\$38,881.47	\$22,072.00	\$0.00	(\$22,072.00)
Locations <b>380 - Plugged In Virginia</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>7 - Adult</b>						
Program <b>110 - Regular Instruction</b>						
32-380-61-10-7-110-71120 - Compensation-Instructional Salaries	.00	17,275.00	5,250.00	.00	.00	.00
32-380-61-10-7-110-72100 - FICA	.00	1,321.54	401.63	.00	.00	.00
32-380-61-10-7-110-73037 - Contractual Services - Other	.00	11,172.46	6,617.00	.00	.00	.00
32-380-61-10-7-110-73245 - Professional Development - Tuition Assistance	.00	5,231.00	.00	.00	.00	.00
32-380-61-10-7-110-76435 - Supplies - Instructional	.00	.00	5,874.60	.00	.00	.00
Program <b>110 - Regular Instruction Totals</b>	\$0.00	\$35,000.00	\$18,143.23	\$0.00	\$0.00	\$0.00
Level <b>7 - Adult Totals</b>	\$0.00	\$35,000.00	\$18,143.23	\$0.00	\$0.00	\$0.00
Sub-Function <b>10 - Classroom Instruction Totals</b>	\$0.00	\$35,000.00	\$18,143.23	\$0.00	\$0.00	\$0.00
Function <b>61 - Instruction Totals</b>	\$0.00	\$35,000.00	\$18,143.23	\$0.00	\$0.00	\$0.00
Locations <b>380 - Plugged In Virginia Totals</b>	\$0.00	\$35,000.00	\$18,143.23	\$0.00	\$0.00	\$0.00
Locations <b>390 - ESL Endorsement Program</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>2 - Elementary</b>						
Program <b>110 - Regular Instruction</b>						
32-390-61-10-2-110-73255 - Professional Development	.00	.00	970.50	.00	.00	.00
Program <b>110 - Regular Instruction Totals</b>	\$0.00	\$0.00	\$970.50	\$0.00	\$0.00	\$0.00
Level <b>2 - Elementary Totals</b>	\$0.00	\$0.00	\$970.50	\$0.00	\$0.00	\$0.00

# Grant Fund Budget

Budget Year 2019

G/L Account - Account Description		2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2019 City Council/Board Approval	Difference Vs 2018 Adopted Budget
Fund <b>32 - School Grants Fund</b>							
EXPENSE							
Locations	<b>390 - ESL Endorsement Program</b>						
Function	<b>61 - Instruction</b>						
Sub-Function	<b>10 - Classroom Instruction Totals</b>	\$0.00	\$0.00	\$970.50	\$0.00	\$0.00	\$0.00
Function	<b>61 - Instruction Totals</b>	\$0.00	\$0.00	\$970.50	\$0.00	\$0.00	\$0.00
Locations	<b>390 - ESL Endorsement Program Totals</b>	\$0.00	\$0.00	\$970.50	\$0.00	\$0.00	\$0.00
Locations	<b>400 - VA Preschool Initiative Grants</b>						
Function	<b>61 - Instruction</b>						
Sub-Function	<b>10 - Classroom Instruction</b>						
Level	<b>8 - Pre-K</b>						
Program	<b>180 - Pre-K Non- Sp Ed</b>						
32-400-61-10-8-180-71120	- Compensation-Instructional Salaries	.00	.00	49,387.00	49,387.00	101,782.00	52,395.00
32-400-61-10-8-180-72100	- FICA	.00	.00	3,781.93	3,778.00	7,786.00	4,008.00
32-400-61-10-8-180-72210	- VRS Pension Contribution	.00	.00	7,240.08	8,060.00	15,959.00	7,899.00
32-400-61-10-8-180-72300	- Group Health and Dental Insurance	.00	.00	.00	.00	8,420.00	8,420.00
32-400-61-10-8-180-72400	- VRS Group Life Insurance	.00	.00	646.92	647.00	1,333.00	686.00
32-400-61-10-8-180-72750	- VRS Retiree Health Care Credit	.00	.00	548.16	607.00	1,221.00	614.00
32-400-61-10-8-180-73255	- Professional Development	.00	7.00	.00	.00	.00	.00
32-400-61-10-8-180-76435	- Supplies - Instructional	.00	38,043.00	7,808.91	6,934.00	2,083.00	(4,851.00)
Program	<b>180 - Pre-K Non- Sp Ed Totals</b>	\$0.00	\$38,050.00	\$69,413.00	\$69,413.00	\$138,584.00	\$69,171.00
Level	<b>8 - Pre-K Totals</b>	\$0.00	\$38,050.00	\$69,413.00	\$69,413.00	\$138,584.00	\$69,171.00
Sub-Function	<b>10 - Classroom Instruction Totals</b>	\$0.00	\$38,050.00	\$69,413.00	\$69,413.00	\$138,584.00	\$69,171.00
Function	<b>61 - Instruction Totals</b>	\$0.00	\$38,050.00	\$69,413.00	\$69,413.00	\$138,584.00	\$69,171.00
Locations	<b>400 - VA Preschool Initiative Grants Totals</b>	\$0.00	\$38,050.00	\$69,413.00	\$69,413.00	\$138,584.00	\$69,171.00
Locations	<b>410 - Health Profession Opportunity</b>						
Function	<b>61 - Instruction</b>						
Sub-Function	<b>10 - Classroom Instruction</b>						
Level	<b>7 - Adult</b>						
Program	<b>170 - Adult</b>						
32-410-61-10-7-170-71120	- Compensation-Instructional Salaries	.00	5,950.00	31,693.75	26,400.00	26,400.00	.00
32-410-61-10-7-170-72100	- FICA	.00	455.20	2,424.58	2,020.00	2,020.00	.00
32-410-61-10-7-170-75530	- Travel - Other	.00	.00	.00	600.00	600.00	.00
32-410-61-10-7-170-76435	- Supplies - Instructional	.00	.00	960.52	980.00	980.00	.00
Program	<b>170 - Adult Totals</b>	\$0.00	\$6,405.20	\$35,078.85	\$30,000.00	\$30,000.00	\$0.00
Level	<b>7 - Adult Totals</b>	\$0.00	\$6,405.20	\$35,078.85	\$30,000.00	\$30,000.00	\$0.00
Sub-Function	<b>10 - Classroom Instruction Totals</b>	\$0.00	\$6,405.20	\$35,078.85	\$30,000.00	\$30,000.00	\$0.00

# Grant Fund Budget

Budget Year 2019

G/L Account - Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2019 City Council/Board Approval	Difference Vs 2018 Adopted Budget
Fund <b>32 - School Grants Fund</b>						
EXPENSE						
Locations <b>410 - Health Profession Opportunity</b>						
Function <b>61 - Instruction</b> Totals	\$0.00	\$6,405.20	\$35,078.85	\$30,000.00	\$30,000.00	\$0.00
Locations <b>410 - Health Profession Opportunity</b> Totals	\$0.00	\$6,405.20	\$35,078.85	\$30,000.00	\$30,000.00	\$0.00
Locations <b>420 - PBIS of the VTSS</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>2 - Elementary</b>						
Program <b>110 - Regular Instruction</b>						
32-420-61-10-2-110-75530 - Travel - Other	.00	.00	495.00	.00	.00	.00
Program <b>110 - Regular Instruction</b> Totals	\$0.00	\$0.00	\$495.00	\$0.00	\$0.00	\$0.00
Level <b>2 - Elementary</b> Totals	\$0.00	\$0.00	\$495.00	\$0.00	\$0.00	\$0.00
Level <b>3 - Secondary</b>						
Program <b>110 - Regular Instruction</b>						
32-420-61-10-3-110-75530 - Travel - Other	.00	.00	853.60	.00	.00	.00
Program <b>110 - Regular Instruction</b> Totals	\$0.00	\$0.00	\$853.60	\$0.00	\$0.00	\$0.00
Level <b>3 - Secondary</b> Totals	\$0.00	\$0.00	\$853.60	\$0.00	\$0.00	\$0.00
Level <b>4 - Middle</b>						
Program <b>110 - Regular Instruction</b>						
32-420-61-10-4-110-75530 - Travel - Other	.00	.00	2,626.20	.00	.00	.00
32-420-61-10-4-110-76435 - Supplies - Instructional	.00	.00	1,837.26	.00	.00	.00
Program <b>110 - Regular Instruction</b> Totals	\$0.00	\$0.00	\$4,463.46	\$0.00	\$0.00	\$0.00
Level <b>4 - Middle</b> Totals	\$0.00	\$0.00	\$4,463.46	\$0.00	\$0.00	\$0.00
Sub-Function <b>10 - Classroom Instruction</b> Totals	\$0.00	\$0.00	\$5,812.06	\$0.00	\$0.00	\$0.00
Function <b>61 - Instruction</b> Totals	\$0.00	\$0.00	\$5,812.06	\$0.00	\$0.00	\$0.00
Locations <b>420 - PBIS of the VTSS</b> Totals	\$0.00	\$0.00	\$5,812.06	\$0.00	\$0.00	\$0.00
Locations <b>430 - Reg Gov Sch Planning Study Grant</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>3 - Secondary</b>						
Program <b>130 - Vocational</b>						
32-430-61-10-3-130-71120 - Compensation-Instructional Salaries	.00	.00	37.50	.00	.00	.00
32-430-61-10-3-130-72100 - FICA	.00	.00	2.87	.00	.00	.00
Program <b>130 - Vocational</b> Totals	\$0.00	\$0.00	\$40.37	\$0.00	\$0.00	\$0.00
Level <b>3 - Secondary</b> Totals	\$0.00	\$0.00	\$40.37	\$0.00	\$0.00	\$0.00
Sub-Function <b>10 - Classroom Instruction</b> Totals	\$0.00	\$0.00	\$40.37	\$0.00	\$0.00	\$0.00
Function <b>61 - Instruction</b> Totals	\$0.00	\$0.00	\$40.37	\$0.00	\$0.00	\$0.00

# Grant Fund Budget

Budget Year 2019

G/L Account - Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2019 City Council/Board Approval	Difference Vs 2018 Adopted Budget
Fund <b>32 - School Grants Fund</b>						
EXPENSE						
Locations <b>430 - Reg Gov Sch Planning Study Grant</b>	\$0.00	\$0.00	\$40.37	\$0.00	\$0.00	\$0.00
Totals						
Locations <b>440 - Student Supp &amp; Acad Achievement</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>2 - Elementary</b>						
Program <b>110 - Regular Instruction</b>						
32-440-61-10-2-110-73205 - Software Licensing Fees	.00	.00	.00	.00	.00	.00
32-440-61-10-2-110-76435 - Supplies - Instructional	.00	.00	.00	.00	.00	.00
Program <b>110 - Regular Instruction Totals</b>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level <b>2 - Elementary Totals</b>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level <b>4 - Middle</b>						
Program <b>150 - Other</b>						
32-440-61-10-4-150-71620 - Compensation-Extracurricular Supplements	.00	.00	.00	.00	.00	.00
32-440-61-10-4-150-72100 - FICA	.00	.00	.00	.00	.00	.00
Program <b>150 - Other Totals</b>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level <b>4 - Middle Totals</b>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function <b>10 - Classroom Instruction Totals</b>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Function <b>61 - Instruction Totals</b>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Locations <b>440 - Student Supp &amp; Acad Achievement Totals</b>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EXPENSE TOTALS	\$1,958,909.65	\$2,027,662.94	\$2,142,447.77	\$1,980,223.00	\$2,127,246.00	\$147,023.00
Fund <b>32 - School Grants Fund Totals</b>						
REVENUE TOTALS	\$1,994,099.02	\$2,027,327.25	\$2,142,783.46	\$1,980,223.00	\$2,127,246.00	\$147,023.00
EXPENSE TOTALS	\$1,958,909.65	\$2,027,662.94	\$2,142,447.77	\$1,980,223.00	\$2,127,246.00	\$147,023.00
Fund <b>32 - School Grants Fund Totals</b>	\$35,189.37	(\$335.69)	\$335.69	\$0.00	\$0.00	\$0.00
Net Grand Totals						
REVENUE GRAND TOTALS	\$1,994,099.02	\$2,027,327.25	\$2,142,783.46	\$1,980,223.00	\$2,127,246.00	\$147,023.00
EXPENSE GRAND TOTALS	\$1,958,909.65	\$2,027,662.94	\$2,142,447.77	\$1,980,223.00	\$2,127,246.00	\$147,023.00
Net Grand Totals	\$35,189.37	(\$335.69)	\$335.69	\$0.00	\$0.00	\$0.00



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# Cafeteria Fund



# Back of Tab

The **Cafeteria Fund** accounts for all of the cafeteria operations within the school division, including the preparation and serving of school breakfast and lunch. The Cafeteria budget was privatized (Aramark) in July 2014 and does not receive any contributions from the City of Salem. The majority of funding comes from the sales of breakfasts and lunches to students and staff, in addition to federal reimbursements for students qualifying for free and reduced lunches. The Cafeteria Fund revenue has an increase of \$69,848 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 FY19, 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 14-15</u>	<u>FY 15-16</u>	<u>FY16-17</u>	<u>FY17-18</u>	<u>FY18-19</u>
Elementary Breakfast	1.25	1.25	1.25	1.25	1.25
Elementary Lunch*	2.15	2.20	2.30	2.40	2.50
Middle/High Breakfast	1.25	1.25	1.25	1.25	1.25
Middle/High Lunch*	2.35	2.40	2.50	2.60	2.70
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	1.55	1.55	1.55
Adult Lunch	3.00	3.00	3.25	3.25	3.25
Milk	0.40	0.40	0.50	0.50	0.50

\* Federally mandated rate increases.



# Salem City Schools

## Cafeteria Fund Summary by Revenue Source and Expenditures by Object

FY 2018-19

	FY15 Actual	FY16 Actual	FY17 Actual	FY18 Budget	FY19 Budget	Increase (Decrease)	FY20 Forecast	FY21 Forecast	FY22 Forecast
Revenues:									
State	\$ 24,581	\$ 21,589	\$ 24,710	\$ 21,128	\$ 26,168	\$ 5,040	\$ 26,168	\$ 26,168	\$ 26,168
Federal	795,360	809,468	899,019	786,112	899,048	112,936	908,038	917,118	926,289
Pupil, Adult & Other Sales	759,142	815,617	841,634	878,250	835,622	(42,628)	843,978	852,418	860,942
Other	143,900	7,120	17,531	14,800	9,300	(5,500)	9,300	9,300	9,300
Total revenues	1,722,983	1,653,794	1,782,895	1,700,290	1,770,138	69,848	1,787,484	1,805,004	1,822,699
Expenditures:									
Personnel	642,193	539,214	563,455	636,129	568,487	(67,642)	579,857	591,454	603,283
Benefits	239,811	207,932	218,981	251,102	268,324	17,222	273,690	279,613	285,479
Purchased Services	158,668	176,590	181,532	192,541	289,325	96,784	289,935	289,935	289,935
Internal Services	-	-	-	-	-	-	-	-	-
Other Charges	-	-	-	-	-	-	-	-	-
Food Products	716,681	668,782	697,783	537,303	558,185	20,882	558,185	558,185	558,185
Materials and Supplies	114,380	80,898	77,823	83,215	85,817	2,602	85,817	85,817	85,817
Joint Operations	-	-	-	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-	-	-
Other Uses of Funds	-	-	-	-	-	-	-	-	-
Total expenditures	1,871,733	1,673,416	1,739,573	1,700,290	1,770,138	69,848	1,787,484	1,805,004	1,822,699
Revenues over expenditures	(148,750)	(19,622)	43,322	-	-	-	-	-	-
Fund balance at beginning of year	507,478	358,728	339,106	382,428	382,428	-	382,428	382,428	382,428
Fund balance at end of year	\$ 358,728	\$ 339,106	\$ 382,428	\$ 382,428	\$ 382,428	\$ -	\$ 382,428	\$ 382,428	\$ 382,428

### 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 FY20 to FY22 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 2019

G/L Account - Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2019 City Council/Board Approval	Difference Vs 2018 Adopted Budget
Fund <b>33 - School Cafeteria Fund</b>						
REVENUE						
Locations <b>111 - Salem High School</b>						
Function <b>65 - Food Services</b>						
Sub-Function <b>65 - Food Services</b>						
Level <b>9 - District Wide</b>						
Program <b>510 - School Food Services</b>						
33-111-65-65-9-510-61118 - State School Lunch Program	4,474.15	4,089.78	3,846.22	4,159.00	4,458.00	299.00
33-111-65-65-9-510-61351 - State School Breakfast Incentive Grant	2,551.32	1,660.20	2,104.70	1,057.00	2,014.00	957.00
33-111-65-65-9-510-62360 - Natl School Lunch Program 10.555	106,715.84	108,666.78	126,291.78	249,413.00	299,148.00	49,735.00
33-111-65-65-9-510-62390 - School Breakfast Program 10.553	22,064.52	29,374.32	33,225.97	.00	.00	.00
33-111-65-65-9-510-62395 - Federal Aid - Commodities	30,161.17	28,205.98	28,602.09	.00	.00	.00
33-111-65-65-9-510-63030 - Sale of Breakfasts	6,114.14	6,489.83	6,622.42	13,397.00	13,174.00	(223.00)
33-111-65-65-9-510-63035 - Sale of Lunches	92,576.23	97,135.70	104,778.62	149,318.00	151,120.00	1,802.00
33-111-65-65-9-510-63038 - Sale - A La Carte & Adult	154,907.33	153,856.88	153,225.80	114,615.00	112,320.00	(2,295.00)
33-111-65-65-9-510-63040 - Rebate Income	1,197.19	786.79	2,110.07	2,000.00	300.00	(1,700.00)
33-111-65-65-9-510-63045 - Catering/Special Events	22,162.53	10,831.79	7,206.57	7,000.00	4,500.00	(2,500.00)
33-111-65-65-9-510-63050 - Miscellaneous Income	22,344.69	.00	.00	.00	.00	.00
33-111-65-65-9-510-63801 - Interest Income	449.07	308.89	700.48	300.00	500.00	200.00
Program <b>510 - School Food Services Totals</b>	<b>\$465,718.18</b>	<b>\$441,406.94</b>	<b>\$468,714.72</b>	<b>\$541,259.00</b>	<b>\$587,534.00</b>	<b>\$46,275.00</b>
Level <b>9 - District Wide Totals</b>	<b>\$465,718.18</b>	<b>\$441,406.94</b>	<b>\$468,714.72</b>	<b>\$541,259.00</b>	<b>\$587,534.00</b>	<b>\$46,275.00</b>
Sub-Function <b>65 - Food Services Totals</b>	<b>\$465,718.18</b>	<b>\$441,406.94</b>	<b>\$468,714.72</b>	<b>\$541,259.00</b>	<b>\$587,534.00</b>	<b>\$46,275.00</b>
Function <b>65 - Food Services Totals</b>	<b>\$465,718.18</b>	<b>\$441,406.94</b>	<b>\$468,714.72</b>	<b>\$541,259.00</b>	<b>\$587,534.00</b>	<b>\$46,275.00</b>
Locations <b>111 - Salem High School Totals</b>	<b>\$465,718.18</b>	<b>\$441,406.94</b>	<b>\$468,714.72</b>	<b>\$541,259.00</b>	<b>\$587,534.00</b>	<b>\$46,275.00</b>
Locations <b>112 - Andrew Lewis Middle School</b>						
Function <b>65 - Food Services</b>						
Sub-Function <b>65 - Food Services</b>						
Level <b>9 - District Wide</b>						
Program <b>510 - School Food Services</b>						
33-112-65-65-9-510-61118 - State School Lunch Program	4,218.95	3,873.90	3,833.40	4,159.00	4,458.00	299.00
33-112-65-65-9-510-61351 - State School Breakfast Incentive Grant	1,594.50	1,037.60	1,315.47	1,057.00	2,014.00	957.00
33-112-65-65-9-510-62360 - Natl School Lunch Program 10.555	128,187.58	136,378.76	145,336.88	185,441.00	212,672.00	27,231.00
33-112-65-65-9-510-62390 - School Breakfast Program 10.553	24,073.81	26,310.59	22,965.84	.00	.00	.00
33-112-65-65-9-510-62395 - Federal Aid - Commodities	25,122.57	25,432.32	24,727.88	.00	.00	.00

# Cafeteria Fund Budget

Budget Year 2019

G/L Account - Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2019 City Council/Board Approval	Difference Vs 2018 Adopted Budget
Fund <b>33 - School Cafeteria Fund</b>						
<b>REVENUE</b>						
Locations <b>112 - Andrew Lewis Middle School</b>						
Function <b>65 - Food Services</b>						
Sub-Function <b>65 - Food Services</b>						
Level <b>9 - District Wide</b>						
Program <b>510 - School Food Services</b>						
33-112-65-65-9-510-62397 - Summer Food Service Program 10.559	.00	.00	407.00	.00	.00	.00
33-112-65-65-9-510-63030 - Sale of Breakfasts	3,819.13	3,929.18	4,174.33	10,017.00	9,422.00	(595.00)
33-112-65-65-9-510-63035 - Sale of Lunches	84,250.02	81,749.87	99,831.55	111,648.00	108,077.00	(3,571.00)
33-112-65-65-9-510-63038 - Sale - A La Carte & Adult	107,055.12	110,863.80	98,644.27	85,700.00	80,328.00	(5,372.00)
33-112-65-65-9-510-63040 - Rebate Income	1,848.46	1,101.64	2,079.48	2,000.00	300.00	(1,700.00)
33-112-65-65-9-510-63045 - Catering/Special Events	655.78	1,439.42	1,214.54	.00	.00	.00
33-112-65-65-9-510-63050 - Miscellaneous Income	22,547.88	.00	1,110.03	.00	.00	.00
33-112-65-65-9-510-63801 - Interest Income	449.07	308.89	602.40	300.00	500.00	200.00
Program <b>510 - School Food Services Totals</b>	<b>\$403,822.87</b>	<b>\$392,425.97</b>	<b>\$406,243.07</b>	<b>\$400,322.00</b>	<b>\$417,771.00</b>	<b>\$17,449.00</b>
Level <b>9 - District Wide Totals</b>	<b>\$403,822.87</b>	<b>\$392,425.97</b>	<b>\$406,243.07</b>	<b>\$400,322.00</b>	<b>\$417,771.00</b>	<b>\$17,449.00</b>
Sub-Function <b>65 - Food Services Totals</b>	<b>\$403,822.87</b>	<b>\$392,425.97</b>	<b>\$406,243.07</b>	<b>\$400,322.00</b>	<b>\$417,771.00</b>	<b>\$17,449.00</b>
Function <b>65 - Food Services Totals</b>	<b>\$403,822.87</b>	<b>\$392,425.97</b>	<b>\$406,243.07</b>	<b>\$400,322.00</b>	<b>\$417,771.00</b>	<b>\$17,449.00</b>
Locations <b>112 - Andrew Lewis Middle School Totals</b>	<b>\$403,822.87</b>	<b>\$392,425.97</b>	<b>\$406,243.07</b>	<b>\$400,322.00</b>	<b>\$417,771.00</b>	<b>\$17,449.00</b>
Locations <b>113 - Carver Elementary</b>						
Function <b>65 - Food Services</b>						
Sub-Function <b>65 - Food Services</b>						
Level <b>9 - District Wide</b>						
Program <b>510 - School Food Services</b>						
33-113-65-65-9-510-61118 - State School Lunch Program	2,563.92	2,684.46	2,714.73	2,146.00	2,300.00	154.00
33-113-65-65-9-510-61351 - State School Breakfast Incentive Grant	637.80	415.00	526.21	528.00	1,006.00	478.00
33-113-65-65-9-510-61352 - Breakfast After the Bell 240434	.00	.00	1,295.25	.00	.00	.00
33-113-65-65-9-510-62360 - Natl School Lunch Program 10.555	108,959.58	108,780.29	120,268.70	95,916.00	100,626.00	4,710.00
33-113-65-65-9-510-62390 - School Breakfast Program 10.553	40,155.55	38,532.68	47,848.18	.00	.00	.00
33-113-65-65-9-510-62395 - Federal Aid - Commodities	15,884.88	17,119.07	15,301.49	.00	.00	.00
33-113-65-65-9-510-63030 - Sale of Breakfasts	4,922.99	6,331.64	6,011.86	5,181.00	4,466.00	(715.00)
33-113-65-65-9-510-63035 - Sale of Lunches	38,157.22	44,290.41	43,835.21	57,745.00	51,231.00	(6,514.00)
33-113-65-65-9-510-63038 - Sale - A La Carte & Adult	12,837.28	29,768.16	25,740.37	44,324.00	38,077.00	(6,247.00)
33-113-65-65-9-510-63040 - Rebate Income	1,047.51	977.59	2,085.17	500.00	300.00	(200.00)

# Cafeteria Fund Budget

Budget Year 2019

G/L Account - Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2019 City Council/Board Approval	Difference Vs 2018 Adopted Budget
Fund <b>33 - School Cafeteria Fund</b>						
<b>REVENUE</b>						
Locations <b>113 - Carver Elementary</b>						
Function <b>65 - Food Services</b>						
Sub-Function <b>65 - Food Services</b>						
Level <b>9 - District Wide</b>						
Program <b>510 - School Food Services</b>						
33-113-65-9-510-63050 - Miscellaneous Income	22,397.06	.00	.00	.00	.00	.00
33-113-65-65-9-510-63801 - Interest Income	449.07	308.89	651.44	300.00	500.00	200.00
Program <b>510 - School Food Services Totals</b>	\$248,012.86	\$249,208.19	\$266,278.61	\$206,640.00	\$198,506.00	(\$8,134.00)
Level <b>9 - District Wide Totals</b>	\$248,012.86	\$249,208.19	\$266,278.61	\$206,640.00	\$198,506.00	(\$8,134.00)
Sub-Function <b>65 - Food Services Totals</b>	\$248,012.86	\$249,208.19	\$266,278.61	\$206,640.00	\$198,506.00	(\$8,134.00)
Function <b>65 - Food Services Totals</b>	\$248,012.86	\$249,208.19	\$266,278.61	\$206,640.00	\$198,506.00	(\$8,134.00)
Locations <b>113 - Carver Elementary Totals</b>	\$248,012.86	\$249,208.19	\$266,278.61	\$206,640.00	\$198,506.00	(\$8,134.00)
Locations <b>114 - West Salem Elementary</b>						
Function <b>65 - Food Services</b>						
Sub-Function <b>65 - Food Services</b>						
Level <b>9 - District Wide</b>						
Program <b>510 - School Food Services</b>						
33-114-65-65-9-510-61118 - State School Lunch Program	2,026.00	2,022.54	1,913.13	2,146.00	2,300.00	154.00
33-114-65-65-9-510-61351 - State School Breakfast Incentive Grant	510.20	332.00	420.92	528.00	1,006.00	478.00
33-114-65-65-9-510-62360 - Natl School Lunch Program 10.555	54,618.82	45,316.25	56,825.96	87,709.00	101,095.00	13,386.00
33-114-65-65-9-510-62390 - School Breakfast Program 10.553	13,662.08	9,218.36	17,517.63	.00	.00	.00
33-114-65-65-9-510-62395 - Federal Aid - Commodities	10,643.54	10,642.59	10,595.86	.00	.00	.00
33-114-65-65-9-510-63030 - Sale of Breakfasts	4,361.38	4,629.72	4,345.48	4,747.00	4,486.00	(261.00)
33-114-65-65-9-510-63035 - Sale of Lunches	50,508.45	56,369.29	65,009.26	52,912.00	51,465.00	(1,447.00)
33-114-65-65-9-510-63038 - Sale - A La Carte & Adult	22,974.79	35,064.93	37,010.59	40,615.00	38,251.00	(2,364.00)
33-114-65-65-9-510-63040 - Rebate Income	811.15	821.06	2,083.97	500.00	300.00	(200.00)
33-114-65-65-9-510-63050 - Miscellaneous Income	22,328.94	.00	.00	.00	.00	.00
33-114-65-65-9-510-63801 - Interest Income	449.07	308.89	651.44	300.00	500.00	200.00
Program <b>510 - School Food Services Totals</b>	\$182,894.42	\$164,725.63	\$196,374.24	\$189,457.00	\$199,403.00	\$9,946.00
Level <b>9 - District Wide Totals</b>	\$182,894.42	\$164,725.63	\$196,374.24	\$189,457.00	\$199,403.00	\$9,946.00
Sub-Function <b>65 - Food Services Totals</b>	\$182,894.42	\$164,725.63	\$196,374.24	\$189,457.00	\$199,403.00	\$9,946.00
Function <b>65 - Food Services Totals</b>	\$182,894.42	\$164,725.63	\$196,374.24	\$189,457.00	\$199,403.00	\$9,946.00
Locations <b>114 - West Salem Elementary Totals</b>	\$182,894.42	\$164,725.63	\$196,374.24	\$189,457.00	\$199,403.00	\$9,946.00

# Cafeteria Fund Budget

Budget Year 2019

G/L Account - Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2019 City Council/Board Approval	Difference Vs 2018 Adopted Budget
Fund <b>33 - School Cafeteria Fund</b>						
REVENUE						
Locations <b>115 - South Salem Elementary</b>						
Function <b>65 - Food Services</b>						
Sub-Function <b>65 - Food Services</b>						
Level <b>9 - District Wide</b>						
Program <b>510 - School Food Services</b>						
33-115-65-65-9-510-61118 - State School Lunch Program	2,394.69	2,288.40	2,158.20	2,146.00	2,300.00	154.00
33-115-65-65-9-510-61351 - State School Breakfast Incentive Grant	510.20	332.00	420.92	528.00	1,006.00	478.00
33-115-65-65-9-510-62360 - Natl School Lunch Program 10.555	56,450.22	56,698.97	61,844.30	82,028.00	96,631.00	14,603.00
33-115-65-65-9-510-62390 - School Breakfast Program 10.553	12,106.36	12,536.86	16,052.70	.00	.00	.00
33-115-65-65-9-510-62395 - Federal Aid - Commodities	10,836.04	12,202.28	11,184.48	.00	.00	.00
33-115-65-65-9-510-63030 - Sale of Breakfasts	7,072.78	5,906.01	7,109.04	4,447.00	4,293.00	(154.00)
33-115-65-65-9-510-63035 - Sale of Lunches	61,359.20	59,172.18	58,017.00	49,566.00	49,243.00	(323.00)
33-115-65-65-9-510-63038 - Sale - A La Carte & Adult	29,009.64	38,570.63	38,934.24	38,046.00	36,599.00	(1,447.00)
33-115-65-65-9-510-63040 - Rebate Income	863.24	746.95	2,070.41	500.00	300.00	(200.00)
33-115-65-65-9-510-63050 - Miscellaneous Income	22,328.94	.00	.00	.00	.00	.00
33-115-65-65-9-510-63801 - Interest Income	449.07	308.89	651.45	300.00	500.00	200.00
Program <b>510 - School Food Services Totals</b>	<b>\$203,380.38</b>	<b>\$188,763.17</b>	<b>\$198,442.74</b>	<b>\$177,561.00</b>	<b>\$190,872.00</b>	<b>\$13,311.00</b>
Level <b>9 - District Wide Totals</b>	<b>\$203,380.38</b>	<b>\$188,763.17</b>	<b>\$198,442.74</b>	<b>\$177,561.00</b>	<b>\$190,872.00</b>	<b>\$13,311.00</b>
Sub-Function <b>65 - Food Services Totals</b>	<b>\$203,380.38</b>	<b>\$188,763.17</b>	<b>\$198,442.74</b>	<b>\$177,561.00</b>	<b>\$190,872.00</b>	<b>\$13,311.00</b>
Function <b>65 - Food Services Totals</b>	<b>\$203,380.38</b>	<b>\$188,763.17</b>	<b>\$198,442.74</b>	<b>\$177,561.00</b>	<b>\$190,872.00</b>	<b>\$13,311.00</b>
Locations <b>115 - South Salem Elementary Totals</b>	<b>\$203,380.38</b>	<b>\$188,763.17</b>	<b>\$198,442.74</b>	<b>\$177,561.00</b>	<b>\$190,872.00</b>	<b>\$13,311.00</b>
Locations <b>116 - East Salem Elementary</b>						
Function <b>65 - Food Services</b>						
Sub-Function <b>65 - Food Services</b>						
Level <b>9 - District Wide</b>						
Program <b>510 - School Food Services</b>						
33-116-65-65-9-510-61118 - State School Lunch Program	2,525.16	2,480.24	2,440.02	2,146.00	2,300.00	154.00
33-116-65-65-9-510-61351 - State School Breakfast Incentive Grant	574.00	373.50	473.52	528.00	1,006.00	478.00
33-116-65-65-9-510-61352 - Breakfast After the Bell 240434	.00	.00	1,247.80	.00	.00	.00
33-116-65-65-9-510-62360 - Natl School Lunch Program 10.555	94,895.88	97,705.40	103,447.90	85,605.00	88,876.00	3,271.00
33-116-65-65-9-510-62390 - School Breakfast Program 10.553	28,016.31	31,422.08	41,221.90	.00	.00	.00
33-116-65-65-9-510-62395 - Federal Aid - Commodities	12,805.09	14,922.98	15,353.37	.00	.00	.00
33-116-65-65-9-510-63030 - Sale of Breakfasts	4,171.06	7,247.61	9,300.63	4,636.00	3,956.00	(680.00)

# Cafeteria Fund Budget

Budget Year 2019

G/L Account - Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2019 City Council/Board Approval	Difference Vs 2018 Adopted Budget
Fund <b>33 - School Cafeteria Fund</b>						
<b>REVENUE</b>						
Locations <b>116 - East Salem Elementary</b>						
Function <b>65 - Food Services</b>						
Sub-Function <b>65 - Food Services</b>						
Level <b>9 - District Wide</b>						
Program <b>510 - School Food Services</b>						
33-116-65-65-9-510-63035 - Sale of Lunches	39,740.36	40,142.60	45,160.88	51,673.00	45,383.00	(6,290.00)
33-116-65-65-9-510-63038 - Sale - A La Carte & Adult	12,485.53	21,826.97	25,461.81	39,663.00	33,731.00	(5,932.00)
33-116-65-65-9-510-63040 - Rebate Income	1,162.90	833.20	2,083.39	500.00	300.00	(200.00)
33-116-65-65-9-510-63050 - Miscellaneous Income	22,328.92	.00	.00	.00	.00	.00
33-116-65-65-9-510-63801 - Interest Income	449.10	308.89	651.33	300.00	500.00	200.00
Program <b>510 - School Food Services Totals</b>	<b>\$219,154.31</b>	<b>\$217,263.47</b>	<b>\$246,842.55</b>	<b>\$185,051.00</b>	<b>\$176,052.00</b>	<b>(\$8,999.00)</b>
Level <b>9 - District Wide Totals</b>	<b>\$219,154.31</b>	<b>\$217,263.47</b>	<b>\$246,842.55</b>	<b>\$185,051.00</b>	<b>\$176,052.00</b>	<b>(\$8,999.00)</b>
Sub-Function <b>65 - Food Services Totals</b>	<b>\$219,154.31</b>	<b>\$217,263.47</b>	<b>\$246,842.55</b>	<b>\$185,051.00</b>	<b>\$176,052.00</b>	<b>(\$8,999.00)</b>
Function <b>65 - Food Services Totals</b>	<b>\$219,154.31</b>	<b>\$217,263.47</b>	<b>\$246,842.55</b>	<b>\$185,051.00</b>	<b>\$176,052.00</b>	<b>(\$8,999.00)</b>
Locations <b>116 - East Salem Elementary Totals</b>	<b>\$219,154.31</b>	<b>\$217,263.47</b>	<b>\$246,842.55</b>	<b>\$185,051.00</b>	<b>\$176,052.00</b>	<b>(\$8,999.00)</b>
<b>REVENUE TOTALS</b>	<b>\$1,722,983.02</b>	<b>\$1,653,793.37</b>	<b>\$1,782,895.93</b>	<b>\$1,700,290.00</b>	<b>\$1,770,138.00</b>	<b>\$69,848.00</b>
<b>EXPENSE</b>						
Locations <b>111 - Salem High School</b>						
Function <b>65 - Food Services</b>						
Sub-Function <b>65 - Food Services</b>						
Level <b>9 - District Wide</b>						
Program <b>510 - School Food Services</b>						
33-111-65-65-9-510-71192 - Compensation-Cafeteria	162,140.16	135,545.55	140,380.81	207,177.00	201,716.00	(5,461.00)
33-111-65-65-9-510-71200 - Compensation-OT	.00	3,356.92	4,704.80	3,500.00	5,000.00	1,500.00
33-111-65-65-9-510-71520 - Compensation-Substitutes	290.94	.00	5,327.99	2,210.00	2,317.00	107.00
33-111-65-65-9-510-72100 - FICA	12,120.72	10,354.18	11,648.86	30,663.00	31,213.00	550.00
33-111-65-65-9-510-72210 - VRS Pension Contribution	8,221.43	8,182.23	7,404.98	4,955.00	9,336.00	4,381.00
33-111-65-65-9-510-72300 - Group Health and Dental Insurance	29,850.79	30,930.63	38,752.05	33,600.00	35,280.00	1,680.00
33-111-65-65-9-510-72400 - VRS Group Life Insurance	974.55	982.22	1,109.52	1,499.00	1,392.00	(107.00)
33-111-65-65-9-510-72750 - VRS Retiree Health Care Credit	631.82	637.98	702.48	790.00	627.00	(163.00)
33-111-65-65-9-510-73020 - Commodity Storage Services	94.20	.00	.00	1,000.00	1,000.00	.00
33-111-65-65-9-510-73037 - Contractual Services - Other	18,069.51	20,339.34	20,582.74	16,327.00	20,119.00	3,792.00
33-111-65-65-9-510-73178 - Repair/Maint - POS Terminals	3,073.66	3,544.63	2,264.00	3,987.00	3,930.00	(57.00)
33-111-65-65-9-510-73180 - Repair/Maint - Other Contracted	15,247.73	13,484.06	10,451.18	27,869.00	42,613.00	14,744.00



# Cafeteria Fund Budget

Budget Year 2019

G/L Account - Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2019 City Council/Board Approval	Difference Vs 2018 Adopted Budget
Fund <b>33 - School Cafeteria Fund</b>						
EXPENSE						
Locations <b>111 - Salem High School</b>						
Function <b>65 - Food Services</b>						
Sub-Function <b>65 - Food Services</b>						
Level <b>9 - District Wide</b>						
Program <b>510 - School Food Services</b>						
33-111-65-65-9-510-76088 - Special Events Costs	2,408.70	2,626.24	.00	3,000.00	3,000.00	.00
33-111-65-65-9-510-76110 - Supplies - Operational	22,868.09	16,068.12	18,121.40	24,146.00	25,717.00	1,571.00
33-111-65-65-9-510-76120 - Food Products	196,901.49	171,708.25	188,591.59	169,667.00	184,775.00	15,108.00
33-111-65-65-9-510-76550 - Uniforms	3,807.72	833.60	649.22	1,184.00	1,698.00	514.00
Program <b>510 - School Food Services Totals</b>	<b>\$476,701.51</b>	<b>\$418,593.95</b>	<b>\$450,691.62</b>	<b>\$531,574.00</b>	<b>\$569,733.00</b>	<b>\$38,159.00</b>
Level <b>9 - District Wide Totals</b>	<b>\$476,701.51</b>	<b>\$418,593.95</b>	<b>\$450,691.62</b>	<b>\$531,574.00</b>	<b>\$569,733.00</b>	<b>\$38,159.00</b>
Sub-Function <b>65 - Food Services Totals</b>	<b>\$476,701.51</b>	<b>\$418,593.95</b>	<b>\$450,691.62</b>	<b>\$531,574.00</b>	<b>\$569,733.00</b>	<b>\$38,159.00</b>
Function <b>65 - Food Services Totals</b>	<b>\$476,701.51</b>	<b>\$418,593.95</b>	<b>\$450,691.62</b>	<b>\$531,574.00</b>	<b>\$569,733.00</b>	<b>\$38,159.00</b>
Locations <b>111 - Salem High School Totals</b>	<b>\$476,701.51</b>	<b>\$418,593.95</b>	<b>\$450,691.62</b>	<b>\$531,574.00</b>	<b>\$569,733.00</b>	<b>\$38,159.00</b>
Locations <b>112 - Andrew Lewis Middle School</b>						
Function <b>65 - Food Services</b>						
Sub-Function <b>65 - Food Services</b>						
Level <b>9 - District Wide</b>						
Program <b>510 - School Food Services</b>						
33-112-65-65-9-510-71192 - Compensation-Cafeteria	125,370.73	104,133.65	113,601.43	142,835.00	127,222.00	(15,613.00)
33-112-65-65-9-510-71200 - Compensation-OT	.00	641.90	739.91	1,500.00	2,000.00	500.00
33-112-65-65-9-510-71520 - Compensation-Substitutes	.00	1,132.00	197.10	1,653.00	1,657.00	4.00
33-112-65-65-9-510-72100 - FICA	8,262.66	7,777.78	9,177.16	21,918.00	20,899.00	(1,019.00)
33-112-65-65-9-510-72210 - VRS Pension Contribution	5,942.95	5,525.79	5,488.96	3,073.00	6,821.00	3,748.00
33-112-65-65-9-510-72300 - Group Health and Dental Insurance	29,591.69	25,010.24	26,750.80	26,250.00	27,563.00	1,313.00
33-112-65-65-9-510-72400 - VRS Group Life Insurance	685.14	632.88	707.46	930.00	743.00	(187.00)
33-112-65-65-9-510-72750 - VRS Retiree Health Care Credit	454.90	428.48	466.73	490.00	334.00	(156.00)
33-112-65-65-9-510-73020 - Commodity Storage Services	94.20	.00	.00	1,000.00	1,000.00	.00
33-112-65-65-9-510-73037 - Contractual Services - Other	18,069.50	20,339.37	20,582.71	12,208.00	14,388.00	2,180.00
33-112-65-65-9-510-73178 - Repair/Maint - POS Terminals	3,073.66	2,724.62	2,412.50	2,981.00	2,811.00	(170.00)
33-112-65-65-9-510-73180 - Repair/Maint - Other Contracted	4,882.54	10,127.90	8,011.79	23,869.00	38,613.00	14,744.00
33-112-65-65-9-510-76110 - Supplies - Operational	20,645.01	14,045.20	15,422.36	18,054.00	18,392.00	338.00
33-112-65-65-9-510-76120 - Food Products	171,804.71	157,522.46	163,453.40	126,863.00	132,145.00	5,282.00
33-112-65-65-9-510-76550 - Uniforms	3,457.33	680.95	550.98	885.00	1,214.00	329.00

# Cafeteria Fund Budget

Budget Year 2019

G/L Account - Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2019 City Council/Board Approval	Difference Vs 2018 Adopted Budget
Fund <b>33 - School Cafeteria Fund</b>						
EXPENSE						
Locations <b>112 - Andrew Lewis Middle School</b>						
Function <b>65 - Food Services</b>						
Sub-Function <b>65 - Food Services</b>						
Level <b>9 - District Wide</b>						
Program <b>510 - School Food Services</b>						
Program <b>510 - School Food Services</b> Totals	\$392,335.02	\$350,723.22	\$367,563.29	\$384,509.00	\$395,802.00	\$11,293.00
Level <b>9 - District Wide</b> Totals	\$392,335.02	\$350,723.22	\$367,563.29	\$384,509.00	\$395,802.00	\$11,293.00
Sub-Function <b>65 - Food Services</b> Totals	\$392,335.02	\$350,723.22	\$367,563.29	\$384,509.00	\$395,802.00	\$11,293.00
Function <b>65 - Food Services</b> Totals	\$392,335.02	\$350,723.22	\$367,563.29	\$384,509.00	\$395,802.00	\$11,293.00
Locations <b>112 - Andrew Lewis Middle School</b> Totals	\$392,335.02	\$350,723.22	\$367,563.29	\$384,509.00	\$395,802.00	\$11,293.00
Locations <b>113 - Carver Elementary</b>						
Function <b>65 - Food Services</b>						
Sub-Function <b>65 - Food Services</b>						
Level <b>9 - District Wide</b>						
Program <b>510 - School Food Services</b>						
33-113-65-65-9-510-71192 - Compensation-Cafeteria	88,952.10	74,667.80	77,185.70	55,943.00	51,886.00	(4,057.00)
33-113-65-65-9-510-71200 - Compensation-OT	.00	2,606.37	176.95	1,500.00	1,500.00	.00
33-113-65-65-9-510-71520 - Compensation-Substitutes	240.63	.00	961.53	855.00	786.00	(69.00)
33-113-65-65-9-510-71522 - Compensation-REWIP Retirees	3,747.82	3,683.54	3,742.00	.00	.00	.00
33-113-65-65-9-510-72100 - FICA	7,996.21	6,452.72	8,062.20	10,019.00	9,305.00	(714.00)
33-113-65-65-9-510-72210 - VRS Pension Contribution	4,561.81	4,528.48	2,909.01	604.00	2,485.00	1,881.00
33-113-65-65-9-510-72300 - Group Health and Dental Insurance	19,930.11	21,060.21	15,883.11	22,050.00	23,153.00	1,103.00
33-113-65-65-9-510-72400 - VRS Group Life Insurance	444.85	452.25	295.55	183.00	186.00	3.00
33-113-65-65-9-510-72750 - VRS Retiree Health Care Credit	340.80	346.40	200.22	96.00	84.00	(12.00)
33-113-65-65-9-510-73020 - Commodity Storage Services	157.00	.00	.00	500.00	500.00	.00
33-113-65-65-9-510-73037 - Contractual Services - Other	18,069.50	20,339.38	20,582.72	6,314.00	6,820.00	506.00
33-113-65-65-9-510-73178 - Repair/Maint - POS Terminals	2,536.66	2,187.62	1,702.99	1,542.00	1,332.00	(210.00)
33-113-65-65-9-510-73180 - Repair/Maint - Other Contracted	7,232.57	6,626.65	11,280.85	20,869.00	35,613.00	14,744.00
33-113-65-65-9-510-76110 - Supplies - Operational	17,770.52	14,588.00	13,259.02	9,338.00	8,718.00	(620.00)
33-113-65-65-9-510-76120 - Food Products	110,427.90	105,898.45	100,892.26	65,614.00	62,640.00	(2,974.00)
33-113-65-65-9-510-76550 - Uniforms	1,779.63	599.98	666.42	458.00	576.00	118.00
Program <b>510 - School Food Services</b> Totals	\$284,188.11	\$264,037.85	\$257,800.53	\$195,885.00	\$205,584.00	\$9,699.00
Level <b>9 - District Wide</b> Totals	\$284,188.11	\$264,037.85	\$257,800.53	\$195,885.00	\$205,584.00	\$9,699.00

# Cafeteria Fund Budget

Budget Year 2019

G/L Account - Account Description		2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2019 City Council/Board Approval	Difference Vs 2018 Adopted Budget
Fund <b>33 - School Cafeteria Fund</b>							
EXPENSE							
Locations	<b>113 - Carver Elementary</b>						
Function	<b>65 - Food Services</b>						
Sub-Function	<b>65 - Food Services Totals</b>	\$284,188.11	\$264,037.85	\$257,800.53	\$195,885.00	\$205,584.00	\$9,699.00
Function	<b>65 - Food Services Totals</b>	\$284,188.11	\$264,037.85	\$257,800.53	\$195,885.00	\$205,584.00	\$9,699.00
Locations	<b>113 - Carver Elementary Totals</b>	\$284,188.11	\$264,037.85	\$257,800.53	\$195,885.00	\$205,584.00	\$9,699.00
Locations	<b>114 - West Salem Elementary</b>						
Function	<b>65 - Food Services</b>						
Sub-Function	<b>65 - Food Services</b>						
Level	<b>9 - District Wide</b>						
Program	<b>510 - School Food Services</b>						
33-114-65-65-9-510-71192	- Compensation-Cafeteria	78,528.66	65,420.57	66,344.75	80,476.00	79,766.00	(710.00)
33-114-65-65-9-510-71200	- Compensation-OT	.00	1,431.08	1,162.22	2,000.00	1,500.00	(500.00)
33-114-65-65-9-510-71520	- Compensation-Substitutes	.00	.00	913.47	783.00	789.00	6.00
33-114-65-65-9-510-72100	- FICA	5,770.57	5,094.26	5,482.39	11,464.00	11,461.00	(3.00)
33-114-65-65-9-510-72210	- VRS Pension Contribution	3,803.92	3,168.56	4,222.22	1,782.00	6,348.00	4,566.00
33-114-65-65-9-510-72300	- Group Health and Dental Insurance	13,403.34	15,593.90	17,530.54	16,800.00	17,640.00	840.00
33-114-65-65-9-510-72400	- VRS Group Life Insurance	353.21	268.25	302.76	539.00	550.00	11.00
33-114-65-65-9-510-72750	- VRS Retiree Health Care Credit	282.31	238.79	256.56	284.00	248.00	(36.00)
33-114-65-65-9-510-73020	- Commodity Storage Services	135.02	.00	.00	500.00	500.00	.00
33-114-65-65-9-510-73037	- Contractual Services - Other	18,069.48	20,339.35	20,582.71	5,785.00	6,852.00	1,067.00
33-114-65-65-9-510-73178	- Repair/Maint - POS Terminals	2,536.67	2,187.64	1,702.97	1,413.00	1,338.00	(75.00)
33-114-65-65-9-510-73180	- Repair/Maint - Other Contracted	4,464.03	5,418.83	6,708.44	18,869.00	33,613.00	14,744.00
33-114-65-65-9-510-76110	- Supplies - Operational	12,052.56	7,605.26	7,508.66	8,556.00	8,758.00	202.00
33-114-65-65-9-510-76120	- Food Products	74,084.04	65,880.59	69,865.09	60,123.00	62,926.00	2,803.00
33-114-65-65-9-510-76550	- Uniforms	1,779.63	599.97	581.95	420.00	578.00	158.00
Program	<b>510 - School Food Services Totals</b>	\$215,263.44	\$193,247.05	\$203,164.73	\$209,794.00	\$232,867.00	\$23,073.00
Level	<b>9 - District Wide Totals</b>	\$215,263.44	\$193,247.05	\$203,164.73	\$209,794.00	\$232,867.00	\$23,073.00
Sub-Function	<b>65 - Food Services Totals</b>	\$215,263.44	\$193,247.05	\$203,164.73	\$209,794.00	\$232,867.00	\$23,073.00
Function	<b>65 - Food Services Totals</b>	\$215,263.44	\$193,247.05	\$203,164.73	\$209,794.00	\$232,867.00	\$23,073.00
Locations	<b>114 - West Salem Elementary Totals</b>	\$215,263.44	\$193,247.05	\$203,164.73	\$209,794.00	\$232,867.00	\$23,073.00

# Cafeteria Fund Budget

Budget Year 2019

G/L Account - Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2019 City Council/Board Approval	Difference Vs 2018 Adopted Budget
Fund <b>33 - School Cafeteria Fund</b>						
EXPENSE						
Locations <b>115 - South Salem Elementary</b>						
Function <b>65 - Food Services</b>						
Sub-Function <b>65 - Food Services</b>						
Level <b>9 - District Wide</b>						
Program <b>510 - School Food Services</b>						
33-115-65-65-9-510-71192 - Compensation-Cafeteria	100,442.12	85,969.80	61,595.34	93,567.00	49,644.00	(43,923.00)
33-115-65-65-9-510-71200 - Compensation-OT	.00	1,106.70	907.55	2,000.00	1,500.00	(500.00)
33-115-65-65-9-510-71520 - Compensation-Substitutes	.00	.00	2,444.13	734.00	755.00	21.00
33-115-65-65-9-510-71522 - Compensation-REWIP Retirees	.00	.00	19,158.10	.00	.00	.00
33-115-65-65-9-510-72100 - FICA	6,780.02	6,121.01	6,342.65	12,139.00	8,931.00	(3,208.00)
33-115-65-65-9-510-72210 - VRS Pension Contribution	8,199.15	7,081.15	5,246.12	2,429.00	2,444.00	15.00
33-115-65-65-9-510-72300 - Group Health and Dental Insurance	32,713.67	27,089.49	25,652.47	28,350.00	29,768.00	1,418.00
33-115-65-65-9-510-72400 - VRS Group Life Insurance	871.30	720.55	536.62	735.00	172.00	(563.00)
33-115-65-65-9-510-72750 - VRS Retiree Health Care Credit	619.79	542.73	379.21	387.00	77.00	(310.00)
33-115-65-65-9-510-72800 - Termination Pay for Vac/Sick Leave	.00	.00	1,590.00	.00	.00	.00
33-115-65-65-9-510-73020 - Commodity Storage Services	81.64	.00	.00	500.00	500.00	.00
33-115-65-65-9-510-73037 - Contractual Services - Other	18,069.50	20,378.78	20,582.69	5,420.00	6,556.00	1,136.00
33-115-65-65-9-510-73178 - Repair/Maint - POS Terminals	2,715.67	2,366.63	1,889.99	1,324.00	1,281.00	(43.00)
33-115-65-65-9-510-73180 - Repair/Maint - Other Contracted	350.00	1,879.14	4,948.16	15,869.00	30,613.00	14,744.00
33-115-65-65-9-510-76110 - Supplies - Operational	12,576.29	10,623.77	9,447.14	8,015.00	8,380.00	365.00
33-115-65-65-9-510-76120 - Food Products	75,296.60	75,430.08	73,746.31	56,321.00	60,209.00	3,888.00
33-115-65-65-9-510-76550 - Uniforms	1,504.80	617.99	550.97	393.00	553.00	160.00
Program <b>510 - School Food Services Totals</b>	\$260,220.55	\$239,927.82	\$235,017.45	\$228,183.00	\$201,383.00	(\$26,800.00)
Level <b>9 - District Wide Totals</b>	\$260,220.55	\$239,927.82	\$235,017.45	\$228,183.00	\$201,383.00	(\$26,800.00)
Sub-Function <b>65 - Food Services Totals</b>	\$260,220.55	\$239,927.82	\$235,017.45	\$228,183.00	\$201,383.00	(\$26,800.00)
Function <b>65 - Food Services Totals</b>	\$260,220.55	\$239,927.82	\$235,017.45	\$228,183.00	\$201,383.00	(\$26,800.00)
Locations <b>115 - South Salem Elementary Totals</b>	\$260,220.55	\$239,927.82	\$235,017.45	\$228,183.00	\$201,383.00	(\$26,800.00)
Locations <b>116 - East Salem Elementary</b>						
Function <b>65 - Food Services</b>						
Sub-Function <b>65 - Food Services</b>						
Level <b>9 - District Wide</b>						
Program <b>510 - School Food Services</b>						
33-116-65-65-9-510-71192 - Compensation-Cafeteria	82,479.39	59,134.53	63,713.74	38,631.00	39,753.00	1,122.00
33-116-65-65-9-510-71520 - Compensation-Substitutes	.00	383.48	197.11	765.00	696.00	(69.00)

# Cafeteria Fund Budget

Budget Year 2019

G/L Account - Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2019 City Council/Board Approval	Difference Vs 2018 Adopted Budget
Fund <b>33 - School Cafeteria Fund</b>						
EXPENSE						
Locations <b>116 - East Salem Elementary</b>						
Function <b>65 - Food Services</b>						
Sub-Function <b>65 - Food Services</b>						
Level <b>9 - District Wide</b>						
Program <b>510 - School Food Services</b>						
33-116-65-65-9-510-72100 - FICA	7,027.63	6,623.02	6,671.93	7,989.00	7,666.00	(323.00)
33-116-65-65-9-510-72210 - VRS Pension Contribution	4,792.49	175.05	834.50	.00	1,960.00	1,960.00
33-116-65-65-9-510-72300 - Group Health and Dental Insurance	21,490.74	11,871.74	13,443.71	11,084.00	11,638.00	554.00
33-116-65-65-9-510-72400 - VRS Group Life Insurance	491.65	26.65	.00	.00	.00	.00
33-116-65-65-9-510-72600 - Unemployment Compensation	.00	.00	929.80	.00	.00	.00
33-116-65-65-9-510-72750 - VRS Retiree Health Care Credit	360.47	14.08	.00	.00	.00	.00
33-116-65-65-9-510-72800 - Termination Pay for Vac/Sick Leave	2,840.00	.00	.00	.00	.00	.00
33-116-65-65-9-510-73020 - Commodity Storage Services	84.78	.00	.00	500.00	500.00	.00
33-116-65-65-9-510-73037 - Contractual Services - Other	18,069.49	20,339.38	20,582.80	5,650.00	6,042.00	392.00
33-116-65-65-9-510-73178 - Repair/Maint - POS Terminals	2,536.66	2,187.64	1,702.96	1,380.00	1,180.00	(200.00)
33-116-65-65-9-510-73180 - Repair/Maint - Other Contracted	954.75	1,778.86	4,959.66	16,865.00	31,611.00	14,746.00
33-116-65-65-9-510-76110 - Supplies - Operational	11,918.83	11,202.77	10,489.29	8,356.00	7,723.00	(633.00)
33-116-65-65-9-510-76120 - Food Products	88,166.81	92,342.67	101,234.37	58,715.00	55,490.00	(3,225.00)
33-116-65-65-9-510-76550 - Uniforms	1,811.10	805.98	575.46	410.00	510.00	100.00
Program <b>510 - School Food Services Totals</b>	\$243,024.79	\$206,885.85	\$225,335.33	\$150,345.00	\$164,769.00	\$14,424.00
Level <b>9 - District Wide Totals</b>	\$243,024.79	\$206,885.85	\$225,335.33	\$150,345.00	\$164,769.00	\$14,424.00
Sub-Function <b>65 - Food Services Totals</b>	\$243,024.79	\$206,885.85	\$225,335.33	\$150,345.00	\$164,769.00	\$14,424.00
Function <b>65 - Food Services Totals</b>	\$243,024.79	\$206,885.85	\$225,335.33	\$150,345.00	\$164,769.00	\$14,424.00
Locations <b>116 - East Salem Elementary Totals</b>	\$243,024.79	\$206,885.85	\$225,335.33	\$150,345.00	\$164,769.00	\$14,424.00
EXPENSE TOTALS	\$1,871,733.42	\$1,673,415.74	\$1,739,572.95	\$1,700,290.00	\$1,770,138.00	\$69,848.00
Fund <b>33 - School Cafeteria Fund Totals</b>						
REVENUE TOTALS	\$1,722,983.02	\$1,653,793.37	\$1,782,895.93	\$1,700,290.00	\$1,770,138.00	\$69,848.00
EXPENSE TOTALS	\$1,871,733.42	\$1,673,415.74	\$1,739,572.95	\$1,700,290.00	\$1,770,138.00	\$69,848.00
Fund <b>33 - School Cafeteria Fund Totals</b>	(\$148,750.40)	(\$19,622.37)	\$43,322.98	\$0.00	\$0.00	\$0.00
REVENUE GRAND TOTALS	\$1,722,983.02	\$1,653,793.37	\$1,782,895.93	\$1,700,290.00	\$1,770,138.00	\$69,848.00
EXPENSE GRAND TOTALS	\$1,871,733.42	\$1,673,415.74	\$1,739,572.95	\$1,700,290.00	\$1,770,138.00	\$69,848.00
Net Grand Totals	(\$148,750.40)	(\$19,622.37)	\$43,322.98	\$0.00	\$0.00	\$0.00



# Capital Improvement Plan

# Back of Tab

The Capital Improvement Plan (CIP) adopted by the School Board on October 10, 2017 (most recent adoption) reflects total school capital projects of \$60.7 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 30<sup>th</sup>) 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:	\$35,000,000 (the \$53 million price shown on the next page was based on a 2006 facility study and before the plan changes that reduced the price to \$35 million)
Budget Impact:	Capital reserves and a future bond issue will fund this project.
Planned Timeline:	Estimated start date is June 2020.



Salem High School, opened in 1977.



Salem City Schools															
Six Year Capital Improvement Plan (CIP) for FY 2019-2024															
October 2017 School Board Meeting															
	YR 1 FY 2019		YR 2 FY 2020		YR 3 FY 2021		YR 4 FY 2022		YR 5 FY 2023		YR 6 FY 2024		TBD	Total FY 2019-2024	
Bond Funds	-		\$53,000,000		-		-		-		-		-		\$53,000,000
State Construction Funds	-		-		-		-		-		-		-		\$0
Capital Reserve Funds Available Now	-		-		-		-		-		-		-		\$0
Future Capital Reserve Funds (below)	\$1,364,211		\$2,129,917		\$1,233,398		\$1,003,487		\$1,183,834		\$786,750		-		\$7,701,597
Other Funding Already Appropriated	-		-		-		-		-		-		-		\$0
Cafeteria Fund Balance	-		-		-		-		-		-		-		\$0
Total Funding Source	\$1,364,211		\$55,129,917		\$1,233,398		\$1,003,487		\$1,183,834		\$786,750				\$60,701,597
Use of Funds															
School Projects	YR 1 FY 2019		YR 2 FY 2020		YR 3 FY 2021		YR 4 FY 2022		YR 5 FY 2023		YR 6 FY 2024		TBD	Total FY 2019-2024	
Category 1: Recurring Projects															
General System-Wide Roof Replacement on Regular Schedule (West first on list - installation in 1994)	-		\$184,481	FCR	\$190,015	FCR	\$195,715	FCR	\$201,586	FCR	\$207,634	FCR	-		\$979,431
Two School Buses Annually	\$226,600	FCR	\$233,398	FCR	\$240,400	FCR	\$247,612	FCR	\$255,040	FCR	\$262,691	FCR	-		\$1,465,741
School Technology-Infrastructure	\$30,000	FCR	-		-		-		-		-		-		\$30,000
School Technology- Computer Replacement	\$255,040	FCR	\$262,691	FCR	\$270,572	FCR	\$278,689	FCR	\$287,050	FCR	\$295,662	FCR	-		\$1,649,704
School Technology-General - Other Computer/Smart Board Replacement	\$100,000	FCR	\$100,000	FCR	-		-		-		-		-		\$200,000
Cafeteria/Kitchen Equipment Replacement	\$17,911	FCR	\$18,448	FCR	\$19,001	FCR	\$19,571	FCR	\$20,158	FCR	\$20,763	FCR	-		\$115,852
Division Vehicle Replacement	-		-		\$35,000	FCR	-		-		-		-		\$35,000
Category 2: Future standalone projects															
HVAC Control Updates - East, then Carver, then ALMS	-		\$50,000	FCR	\$75,000	FCR	\$75,000	FCR	-		-		-		\$200,000
Stage Lighting Upgrade at East **	\$10,000	FCR	-		-		-		-		-		-		\$10,000
Band Instrument Replacement			\$60,000	FCR	-		-		-		-		-		\$60,000
Roof Replacement Study	\$27,000	FCR	-		-		-		-		-		-		\$27,000
Full Roof Replacement - West	-		\$600,000	FCR	-		-		-		-		-		\$600,000
Professional Development Room at AIIMS **	-		-		\$20,000	FCR	-		-		-		-		\$20,000
AIIMS Phase 2 **	-		-		-		-		\$400,000	FCR	-		-		\$400,000
Chiller Replacements: West	\$122,500	FCR	-		-		-		-		-		-		\$122,500
Replacement of Fan Coil Units (East/West) **	-		-		\$330,000	FCR	-		-		-		-		\$330,000
Carpet: Central Office-new flooring, asbestos abatement **	-		\$35,000	FCR	\$35,000	FCR	-		-		-		-		\$70,000
Redesign of Traffic Pattern at Carver **	-		-		-		\$100,000	FCR	-		-		-		\$100,000
Cover/Remove tiles on the walls in the main hallways @ East **	-		\$25,000	FCR	-		-		-		-		-		\$25,000
GPS for Buses	-		-		-		\$50,000	FCR	-		-		-		\$50,000
Calculator Replacement at Secondary levels	-		\$10,530	FCR	-		-		\$20,000	FCR	-		-		\$30,530
Fieldhouse Adt'l HVAC Needs and Moisture Removal **	\$85,000	FCR	-		-		-		-		-		-		\$85,000
Remodel Room 250 at SHS for CTE Expansion **	\$50,000	FCR	-		-		-		-		-		-		\$50,000
Paint/sand Gym Floor at SHS **	\$25,905	FCR													\$25,905
Resurface Track at SHS	-		\$375,369	FCR	-		-		-		-		-		\$375,369
Repave Tennis Courts at SHS	\$113,290	FCR	-		-		-		-		-		-		\$113,290

Salem City Schools												
Six Year Capital Improvement Plan (CIP) for FY 2019-2024												
October 2017 School Board Meeting												
	YR 1		YR 2		YR 3		YR 4		YR 5		YR 6	
	FY 2019		FY 2020		FY 2021		FY 2022		FY 2023		FY 2024	
											TBD	Total FY 2019-2024
Replace ALMS Fire Alarm System	\$25,460	FCR	-		-		-		-		-	\$25,460
Painting of Hallways and Common areas at East **	\$50,000	FCR	-		-		-		-		-	\$50,000
Paint gym at East	\$6,000	FCR	-		-		-		-		-	\$6,000
Replace sidewalk coming into building at East **	\$10,000	FCR	-		-		-		-		-	\$10,000
Special Education Bus	\$96,000	FCR	-		-		-		-		-	\$96,000
Renovation of Bus Garage (shared expense with City)	-		\$100,000	FCR	-		-		-		-	\$100,000
Alignment Rack 4-Post Lift for CTE Program	\$18,406	FCR	-		-		-		-		-	\$18,406
Alignment Machine for Auto Service	-		\$15,000	FCR	-		-		-		-	\$15,000
Commercial Dishwasher Installation for CTE Program	-		-		\$18,410	FCR	-		-		-	\$18,410
Graphic Arts Tech Update for CTE Program	-		-		-		\$36,900	FCR	-		-	\$36,900
Mobile stool cafeteria tables (15 tables) at Carver	\$20,000	FCR	-		-		-		-		-	\$20,000
ALMS LCD Projectors (30)	\$30,000	FCR	-		-		-		-		-	\$30,000
Landscaping at ALMS	\$15,000	FCR	-		-		-		-		-	\$15,000
SHS Science Dept Balances	\$20,099	FCR	-		-		-		-		-	\$20,099
South Flooring Stain Updates **	\$10,000	FCR	-		-		-		-		-	\$10,000
Transportation Lot Grading and Paving	-		\$60,000	FCR	-		-		-		-	\$60,000
<b>Category 3: Future Projects which might become part of a school-wide renovation</b>												
												\$0
<b>Category 4: School-Wide Renovations TBD</b>												
<b>Salem High School Multi-Phase Renovation (Timeline, cost and phasing to be based on upcoming concept plans and funding availability)</b>	-		\$53,000,000	BD	-		-		-		-	\$53,000,000
<b>Salem High Memo line only-not in totals</b>	-		-		\$54,590,000		\$56,227,700		\$57,914,531		\$59,651,967	\$61,441,526
<b>Category 5: Partial School Renovations</b>												
West Salem Elementary School Improvements (1)	-		-		-		\$0	BD	-		-	\$0
East Salem Elementary School Improvements	-		-		-		-		-		\$0	BD
Total Expenditures	\$1,364,211		\$55,129,917		\$1,233,398		\$1,003,487		\$1,183,834		\$786,750	\$0
(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												
<b>Notes:</b>												
All items in <b>BOLD ITALICS</b> have been inflation adjusted based on School Board guidance in prior years (by 3%)												
** = Formal quotes needed; internal estimates used for illustration/planning purposes												
Legend: FCR=Future Capital Reserve												
BD = Bond Issues by City												
CR=Capital Reserve												



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# Informational

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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 31<sup>st</sup>). In essence, ADM is more than just how many students are enrolled on March 31<sup>st</sup>, it is a function of how many students are enrolled and how long they've been enrolled.

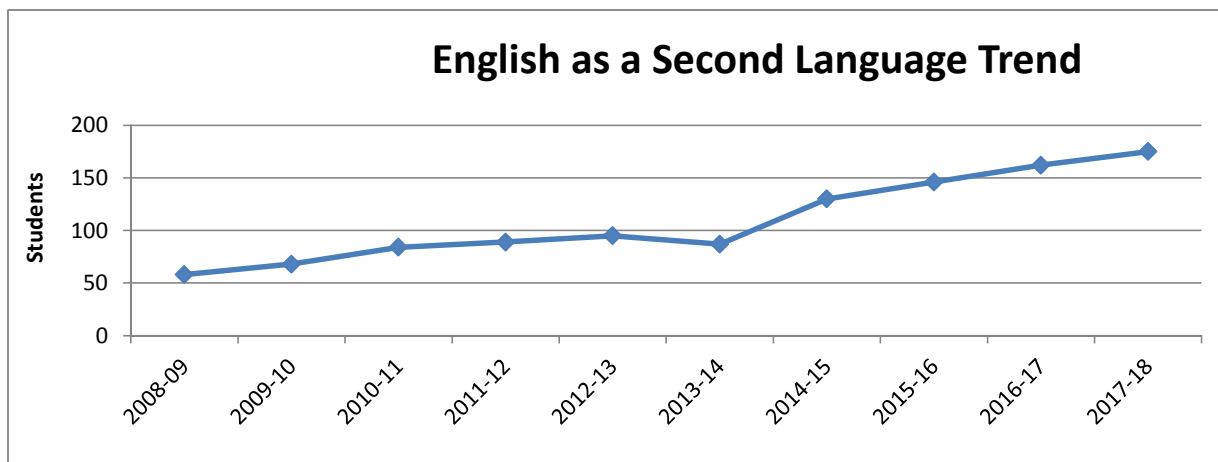
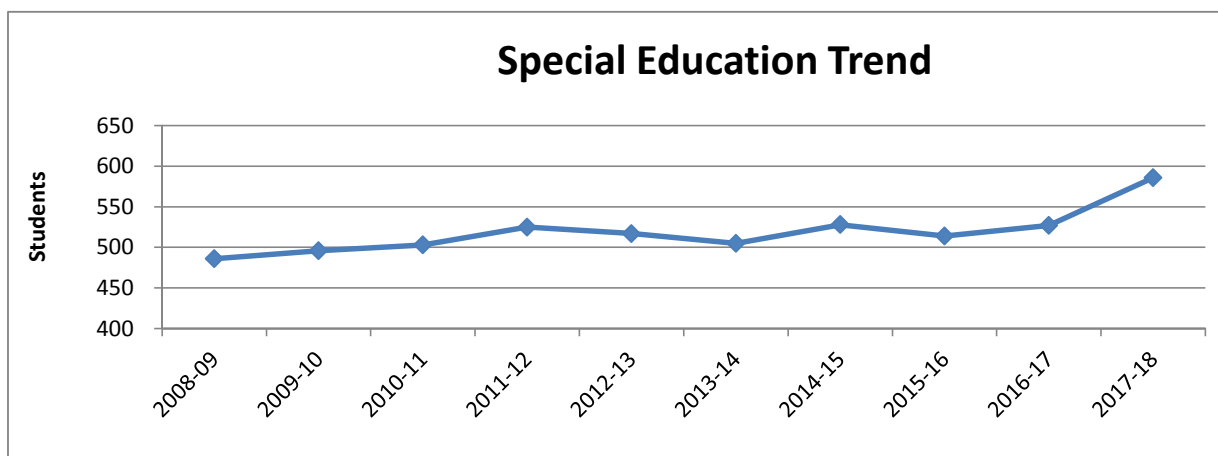
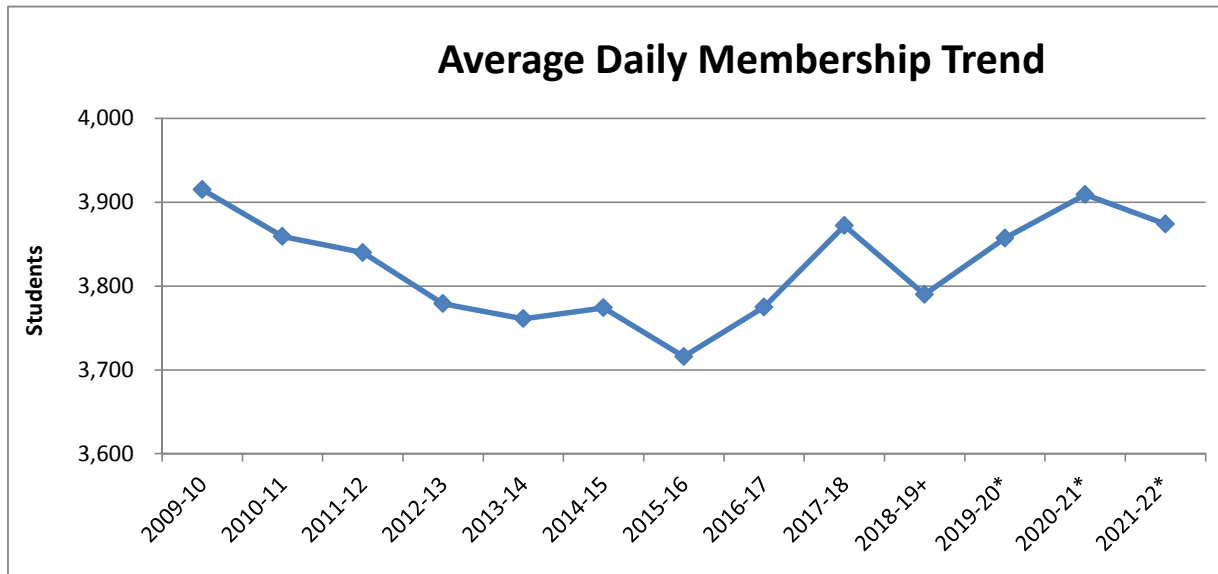
The adjusted March 31<sup>st</sup> ADM is reported to the Virginia Department of Education (VDOE) who determines the amount of state funding distributed to school divisions through the application of the Composite Index.

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 increase in enrollment over the next five years; however, the March 31, 2018 ADM was 3,872, which was one hundred thirty-two above what was budgeted. Using the cohort survival method, including the ongoing kindergarten enrollment for SY 2018-2019 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 <sup>1</sup>	Annual Growth	Special Education Enrollment <sup>2</sup>	ESL Enrollment <sup>3</sup>
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	Actual	3,864	3,872	2.6%	586	175
2018-19	Budgeted	-	3,790	-2.1%		
2019-20	Forecast	-	3,857	1.8%		
2020-21	Forecast	-	3,909	1.3%		
2021-22	Forecast	-	3,874			

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

<sup>2</sup> Source: December 1 Special Education Child Count

<sup>3</sup> Source: Fall Verification Report



## Salem City Schools

### Student Enrollment by School as of September

Schools	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
Salem High	1,272	1,295	1,257	1,249	1,215	1,191	1,187	1,170	1,188	1,278
Andrew Lewis Middle	949	928	906	878	905	924	901	898	893	914
East Salem Elementary	406	409	405	410	403	414	416	419	413	387
G W Carver Elementary	462	458	478	482	427	423	444	461	462	431
South Salem Elementary	427	428	450	427	409	408	412	394	397	420
West Salem Elementary	389	398	408	413	426	406	423	396	427	439
Total Enrollment	3,905	3,916	3,904	3,859	3,785	3,766	3,783	3,738	3,780	3,869

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 2017

	Elementary				Middle	High	Totals
Grade	East	GW Carver	South	West	Andrew Lewis	Salem	
K	9	6	6	10			31
1	6	7	7	7			27
2	2	3	9	9			23
3	5	8	12	5			30
4	4	7	6	5			22
5	4	7	10	10			31
6					30		30
7					36		36
8					34		34
9						35	35
10						32	32
11						27	27
12						35	35
Totals	30	38	50	46	100	129	<b>393</b>

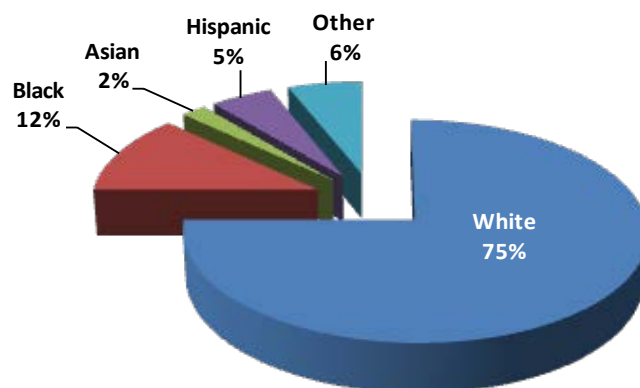
The number of non-resident students for 2017 is 393 compared to 356 in 2016. Non-resident students comprise 10.1% of the total funded membership and are generally evenly distributed by grade level.

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

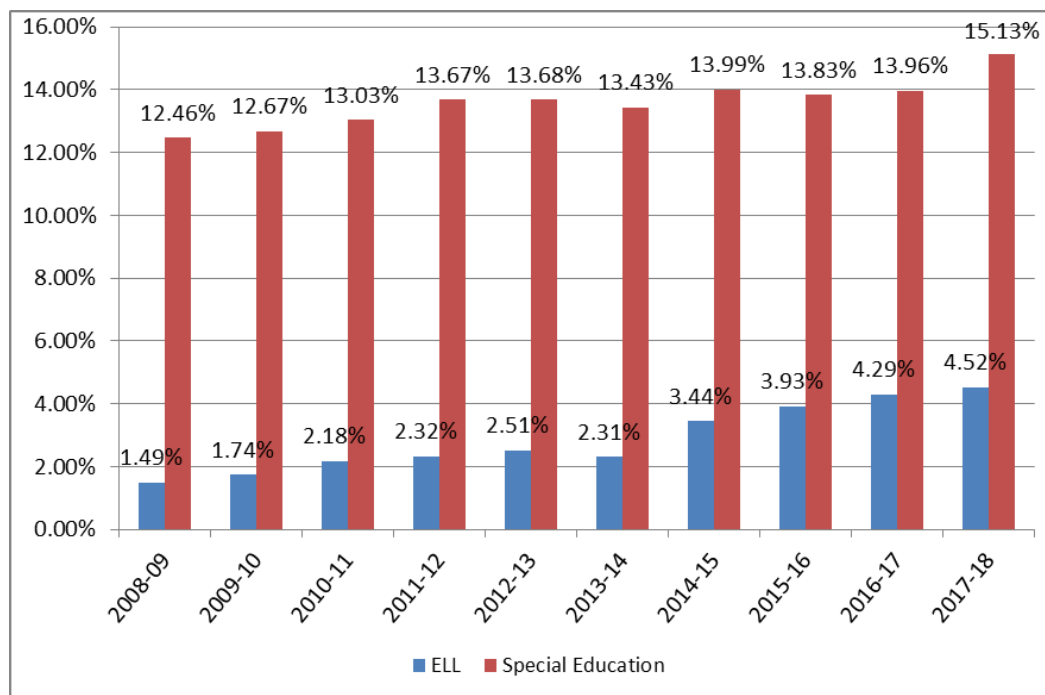
## Salem City Schools Student Demographics

Salem City Schools is the 68<sup>th</sup> largest of 132 school divisions in Virginia. Student demographics are anticipated to remain fairly constant. Special education has averaged just over 15% 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 4.5% 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. The number of students eligible for free and reduced breakfast and lunch is approximately 37% division wide. The ethnic composition of Salem City Schools' student enrollment as of September 30, 2017 is shown in the chart below.

### Student Ethnicity Distribution



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



## Salem City Schools

### Graduating Class of 2018

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	300	88	29%	170	57%	96.7%

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

## Salem City Schools

### School Accreditation

Based on the 2017 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: Director 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		2017	
	DISTRICT	STATE	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	81	75
Grade 3 Mathematics	97	89	96	89	95	92	97	91	83	64	78	65	75	67	85	74	86	77	83	75
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	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	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	84	79
Grade 4 Mathematics	91	84	92	86	94	88	90	89	75	70	87	74	86	80	88	84	91	83	88	81
VA Studies	95	83	92	88	94	87	93	87	94	89	94	87	92	85	93	87	89	87	87	87
Grade 5 English RLR	96	89	97	92	95	90	94	89	91	89	84	73	82	73	83	79	88	81	83	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	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	78	79
Grade 5 Science	96	88	96	88	93	88	92	87	94	88	75	75	81	73	86	79	83	81	79	79
Grade 6 English RLR	94	85	91	86	93	88	94	87	90	89	80	73	80	73	84	76	85	77	82	78
Grade 6 Mathematics	77	68	82	73	80	77	59	73	66	74	76	77	73	76	80	83	88	82	77	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	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	88	82
Grade 7 Mathematics	79	65	88	71	90	75	91	77	67	58	68	61	74	65	85	72	84	72	74	71
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	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	81	76
Grade 8 English Writing	95	87	91	89	93	91	94	88	95	88	80	71	72	70	76	72	78	71	77	73
Grade 8 Mathematics	90	83	88	85	89	87	93	82	67	60	72	61	77	67	86	74	69	73	72	74
Grade 8 Civics	82	84	92	84	92	86	92	89	92	84	83	85	83	83	92	86	87	87	87	87
Grade 8 Science	94	90	94	90	95	92	98	92	95	92	82	76	85	74	87	78	87	79	88	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		2017	
	DISTRICT	STATE	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	91	87
End of Course English Writing	95	92	96	92	95	92	95	93	95	93	89	70	90	84	88	83	88	83	87	84
Algebra I	97	93	95	94	98	94	98	94	81	75	81	76	81	79	90	82	83	83	89	82
Algebra II	96	90	95	91	95	91	97	91	84	69	81	76	81	82	98	87	99	89	98	90
Geometry	93	87	92	87	96	88	94	87	84	74	73	76	86	77	90	80	86	80	91	78
Earth Science	90	86	93	87	90	88	93	89	97	90	87	83	91	83	93	83	97	84	93	82
Biology	96	88	94	88	96	89	94	90	97	92	91	83	89	83	92	84	89	84	90	82
Chemistry	99	92	100	93	100	93	99	93	99	93	97	86	95	87	100	88	98	88	96	89
World History I	97	91	95	93	98	93	88	81	97	84	91	84	93	85	98	85	95	84	93	85
World History II	95	92	95	93	95	92	88	82	92	85	91	85	96	86	94	87	95	86	95	87
World Geography	91	84	94	86	92	86	95	n/a	89	n/a	90	n/a	88	86	88	86	88	86	86	83
VA/US History	98	94	98	97	97	95	92	83	96	85	95	86	96	87	90	87	91	86	92	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 2017 Testing

Division	3 <sup>rd</sup> Reading	3 <sup>rd</sup> Math	4 <sup>th</sup> Reading	4 <sup>th</sup> Math	4 <sup>th</sup> VA Studies	5 <sup>th</sup> Reading	5 <sup>th</sup> Math	5 <sup>th</sup> Science	# higher than Salem	FY16-17 Per Pupil Cost
<b>Salem</b>	<b>81</b>	<b>83</b>	<b>84</b>	<b>88</b>	<b>87</b>	<b>83</b>	<b>78</b>	<b>79</b>	<b>N/A</b>	<b>11,017</b>
Bedford	76	71	82	81	86	86	81	84	3	10,527
Botetourt	82	82	86	90	91	89	89	88	7	11,359
Craig	73	80	76	88	89	83	76	75	1	11,446
Floyd	75	77	75	83	87	85	80	76	2	10,260
Franklin	75	78	83	89	91	86	87	79	4	11,260
Montgomery	78	77	83	84	87	83	84	82	2	11,308
Roanoke City	73	74	76	83	85	77	80	86	1	13,064
Roanoke County	84	85	85	89	93	87	85	89	8	10,394
Commonwealth of Virginia	75	75	79	81	87	81	79	79	1	12,171

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 <sup>rd</sup> Reading	3 <sup>rd</sup> Math	4 <sup>th</sup> Reading	4 <sup>th</sup> Math	4 <sup>th</sup> VA Studies	5 <sup>th</sup> Reading	5 <sup>th</sup> Math	5 <sup>th</sup> Science	# higher than Salem	FY16-17 Per Pupil Cost
<b>Salem</b>	<b>81</b>	<b>83</b>	<b>84</b>	<b>88</b>	<b>87</b>	<b>83</b>	<b>78</b>	<b>79</b>	<b>N/A</b>	<b>11,017</b>
Charlottesville	73	73	76	77	79	70	62	67	0	16,444
Fredericksburg	64	65	70	72	82	77	72	63	0	13,498
Hopewell	68	60	65	69	73	72	72	67	0	11,333
Winchester	66	68	74	78	76	63	71	60	0	13,057

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



Salem City Schools  
Standards of Learning (SOL) Comparison by School Division  
Middle Schools – Spring 2017 Testing

Division	6 <sup>th</sup> Reading	6 <sup>th</sup> Math	7 <sup>th</sup> Reading	7 <sup>th</sup> Math	8 <sup>th</sup> Reading	8 <sup>th</sup> Writing	8 <sup>th</sup> Math	8 <sup>th</sup> Science	# higher than Salem	FY16-17 Per Pupil Cost
<b>Salem</b>	<b>82</b>	<b>77</b>	<b>88</b>	<b>74</b>	<b>81</b>	<b>77</b>	<b>72</b>	<b>88</b>	<b>N/A</b>	<b>11,017</b>
Bedford	79	81	85	73	76	69	68	77	0	10,527
Botetourt	83	95	93	91	87	80	79	88	7	11,359
Craig	77	79	67	<	78	85	71	85	2	11,446
Floyd	85	88	82	80	72	69	78	78	4	10,260
Franklin	81	85	83	72	73	78	81	84	3	11,260
Montgomery	80	75	86	75	79	76	70	78	1	11,308
Roanoke City	72	82	77	60	71	70	66	72	1	13,064
Roanoke County	87	93	87	87	83	80	81	87	6	10,394
Commonwealth of Virginia	78	82	82	71	76	73	74	79	2	12,171

Salem City Schools comparison with Roanoke area school systems.

Division	6 <sup>th</sup> Reading	6 <sup>th</sup> Math	7 <sup>th</sup> Reading	7 <sup>th</sup> Math	8 <sup>th</sup> Reading	8 <sup>th</sup> Writing	8 <sup>th</sup> Math	8 <sup>th</sup> Science	# higher than Salem	FY16-17 Per Pupil Cost
<b>Salem</b>	<b>82</b>	<b>77</b>	<b>88</b>	<b>74</b>	<b>81</b>	<b>77</b>	<b>72</b>	<b>88</b>	<b>N/A</b>	<b>11,017</b>
Charlottesville	74	78	75	61	71	69	78	62	2	16,444
Fredericksburg	75	48	76	64	79	68	67	77	0	13,498
Hopewell	60	78	74	83	68	61	82	68	3	11,333
Winchester	69	81	67	66	63	57	65	66	1	13,057

Salem City Schools compares favorably with similar sized city school systems and has the 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 2017 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	FY16-17 Per Pupil Cost
<b>Salem</b>	<b>91</b>	<b>87</b>	<b>89</b>	<b>91</b>	<b>98</b>	<b>93</b>	<b>90</b>	<b>96</b>	<b>93</b>	<b>95</b>	<b>92</b>	<b>N/A</b>	<b>11,017</b>
Bedford	89	88	85	77	92	88	81	87	85	84	89	1	10,527
Botetourt	92	87	87	86	93	91	87	94	90	98	92	2	11,359
Craig	84	75	74	68	91	75	87	100	66	63	81	1	11,446
Floyd	83	78	81	86	89	76	78	78	<	92	86	0	10,260
Franklin	88	75	79	77	84	86	78	93	87	75	86	0	11,260
Montgomery	90	86	92	84	96	89	86	94	83	91	86	0	11,308
Roanoke City	71	83	84	69	96	72	72	86	80	86	72	0	13,064
Roanoke County	92	90	92	85	94	90	85	90	98	91	89	4	10,394
Commonwealth of Virginia	87	84	82	78	90	82	82	89	85	87	86	0	12,171

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	FY16-17 Per Pupil Cost
<b>Salem</b>	<b>91</b>	<b>87</b>	<b>89</b>	<b>91</b>	<b>98</b>	<b>93</b>	<b>90</b>	<b>96</b>	<b>93</b>	<b>95</b>	<b>92</b>	<b>N/A</b>	<b>11,017</b>
Charlottesville	94	94	78	81	83	74	82	92	82	82	83	2	16,444
Fredericksburg	81	63	71	70	67	75	77	82	76	66	77	0	13,498
Hopewell	74	73	78	61	93	71	66	88	68	72	79	0	11,333
Winchester	82	80	64	76	88	84	76	86	77	88	89	0	13,057

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

< = A group below state definition for personally identifiable results

Salem City Schools  
Student Sub-Group Comparison of School Divisions  
Spring 2017 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	FY16-17 Per Pupil Cost
<b>Salem</b>	<b>32.6</b>	<b>84</b>	<b>85</b>	<b>56</b>	<b>67</b>	<b>71</b>	<b>67</b>	<b>67</b>	<b>58</b>	<b>76</b>	<b>74</b>	<b>69</b>	<b>77</b>	<b>N/A</b>	<b>11,017</b>
Bedford	35.2	82	80	41	67	73	68	71	40	78	70	66	73	3	10,527
Botetourt	23.8	88	89	56	66	76	72	84	58	63	79	82	82	8	11,359
Craig	52.0	77	77	40	<	71	<	<	45	<	73	<	<	0	11,446
Floyd	48.7	80	83	43	43	72	58	57	51	66	76	63	69	2	10,260
Franklin	49.4	81	81	46	69	73	66	73	49	80	75	71	81	7	11,260
Montgomery	36.0	83	83	45	63	69	69	73	42	80	68	70	79	5	11,308
Roanoke City	84.8	74	77	37	65	68	68	70	41	75	72	71	79	4	13,064
Roanoke County	25.7	86	88	57	73	77	68	79	63	83	80	74	85	12	10,394
Virginia	42.0	80	79	47	64	67	67	71	48	68	68	66	71	1	12,171

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	FY16-17 Per Pupil Cost
<b>Salem</b>	<b>32.6</b>	<b>84</b>	<b>85</b>	<b>56</b>	<b>67</b>	<b>71</b>	<b>67</b>	<b>67</b>	<b>58</b>	<b>76</b>	<b>74</b>	<b>69</b>	<b>77</b>	<b>N/A</b>	<b>11,017</b>
Charlottesville	53.0	75	75	40	68	59	57	73	39	73	61	55	75	1	16,444
Fredericksburg	62.2	74	67	40	65	63	64	68	24	62	55	56	63	1	13,498
Hopewell	88.4	69	73	31	59	60	63	72	36	70	67	69	77	1	11,333
Winchester	61.1	69	72	37	50	57	56	58	40	62	64	59	67	0	13,057

Salem City Schools comparison to similar sized city school divisions.

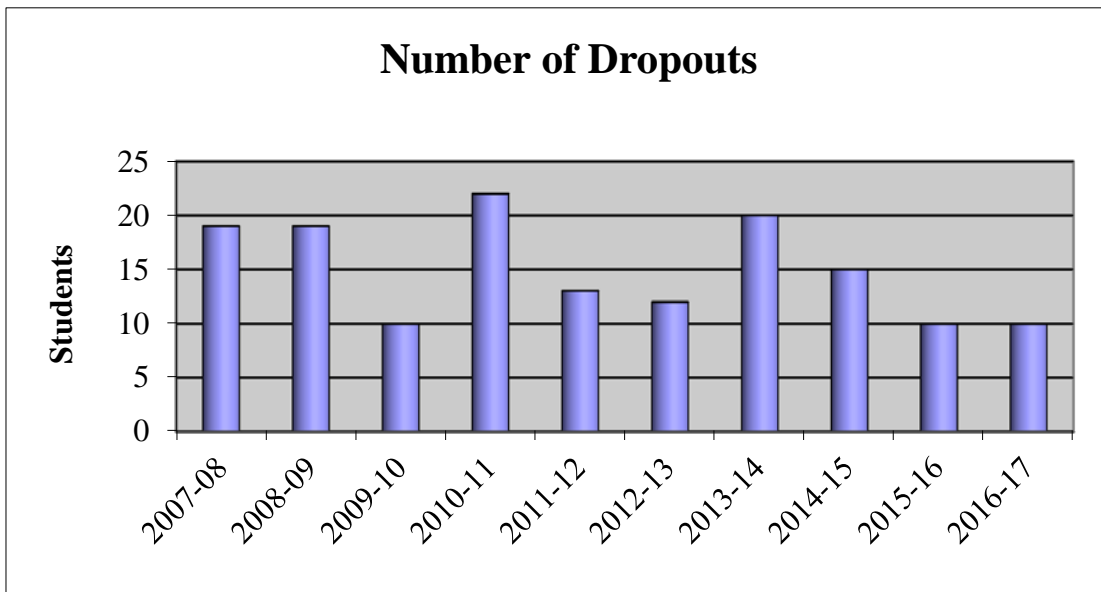
Source: Virginia Department of Education Free and Reduced Price Eligibility Report, School Report Cards and Table 15 of the Superintendent's Annual Report for Virginia for Fiscal Year 2016 representing per pupil cost data for operations (includes regular day school, school food services, summer school, 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
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%
2016-17	1,819	10	0.55%

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, 2017 and is available at the following web address [http://www.doe.virginia.gov/special\\_ed/reports\\_plans\\_stats/special\\_ed\\_performance/division/2016-2017/spp-app/salem.pdf](http://www.doe.virginia.gov/special_ed/reports_plans_stats/special_ed_performance/division/2016-2017/spp-app/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)**

	<b><u>2012</u></b>	<b><u>2014</u></b>	<b><u>2016</u></b>
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%

	<b><u>2012</u></b>	<b><u>2014</u></b>	<b><u>2016</u></b>
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 <sup>st</sup> 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>
<b>Areas for improvement:</b>			
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: 2014-2015						School Year: 2015-2016					
	Free	Reduced	Total	Enrollment	Percent	Free	Reduced	Total	Enrollment	Percent	
East Salem Elementary	173	32	205	416	49%	184	32	216	419	52%	
G W Carver Elementary	182	35	217	444	49%	184	35	219	461	48%	
South Salem Elementary	85	22	107	412	26%	97	20	117	394	30%	
West Salem Elementary	57	28	85	423	20%	54	31	85	396	21%	
<b>Total</b>	<b>497</b>	<b>117</b>	<b>614</b>	<b>1,695</b>	<b>36%</b>	<b>519</b>	<b>118</b>	<b>637</b>	<b>1,670</b>	<b>38%</b>	
Andrew Lewis Middle	224	71	295	901	33%	236	69	305	898	34%	
<b>Total</b>	<b>224</b>	<b>71</b>	<b>295</b>	<b>901</b>	<b>33%</b>	<b>236</b>	<b>69</b>	<b>305</b>	<b>898</b>	<b>34%</b>	
Salem High	211	52	263	1,187	22%	217	51	268	1,170	23%	
<b>Total</b>	<b>211</b>	<b>52</b>	<b>263</b>	<b>1,187</b>	<b>22%</b>	<b>217</b>	<b>51</b>	<b>268</b>	<b>1,170</b>	<b>23%</b>	
<b>Division Total</b>	<b>932</b>	<b>240</b>	<b>1,172</b>	<b>3,783</b>	<b>31%</b>	<b>972</b>	<b>238</b>	<b>1,210</b>	<b>3,738</b>	<b>32%</b>	

School Year: 2016-2017						School Year: 2017-2018					
	Free	Reduced	Total	Enrollment	Percent	Free	Reduced	Total	Enrollment	Percent	
East Salem Elementary	169	36	205	413	50%	194	23	217	387	56%	
G W Carver Elementary	207	37	244	462	53%	197	33	230	431	53%	
South Salem Elementary	88	27	115	397	29%	135	16	151	420	36%	
West Salem Elementary	80	26	106	427	25%	117	22	139	439	32%	
<b>Total</b>	<b>544</b>	<b>126</b>	<b>670</b>	<b>1,699</b>	<b>39%</b>	<b>643</b>	<b>94</b>	<b>737</b>	<b>1,677</b>	<b>44%</b>	
Andrew Lewis Middle	242	56	298	893	33%	267	47	314	914	34%	
<b>Total</b>	<b>242</b>	<b>56</b>	<b>298</b>	<b>893</b>	<b>33%</b>	<b>267</b>	<b>47</b>	<b>314</b>	<b>914</b>	<b>34%</b>	
Salem High	225	79	304	1,188	26%	319	65	384	1,278	30%	
<b>Total</b>	<b>225</b>	<b>79</b>	<b>304</b>	<b>1,188</b>	<b>26%</b>	<b>319</b>	<b>65</b>	<b>384</b>	<b>1,278</b>	<b>30%</b>	
<b>Division Total</b>	<b>1,011</b>	<b>261</b>	<b>1,272</b>	<b>3,780</b>	<b>34%</b>	<b>1,229</b>	<b>206</b>	<b>1,435</b>	<b>3,869</b>	<b>37%</b>	

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

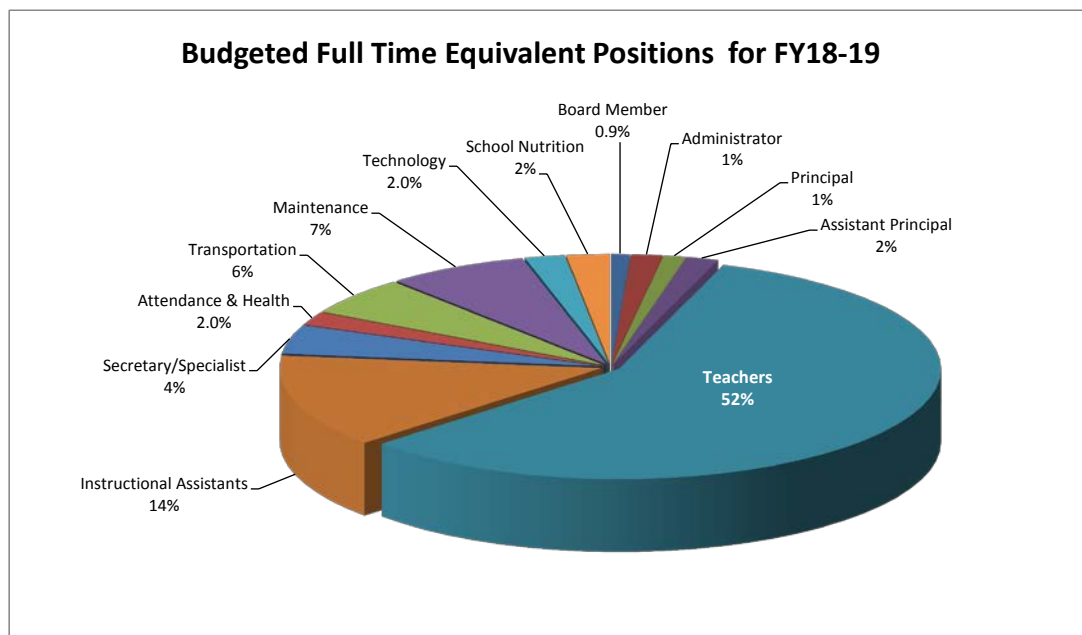
Year	Bachelor Degree		Masters Degree		Doctorate Degree	
	Minimum	Maximum	Minimum	Maximum	Minimum	Maximum
2009-10*	40,392	58,638	43,797	62,043	45,437	63,683
2010-11*	40,392	57,914	43,797	61,319	45,437	62,959
2011-12	40,796	57,771	44,236	61,211	45,896	62,871
2012-13	41,000	60,482	44,647	64,129	46,406	65,888
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
2018-19	42,000	64,516	45,776	69,958	47,597	72,584

\* Salaries were frozen in response to economic conditions.

Source: Human Resources

Salem City Schools  
Full Time Equivalent (FTE) Positions

Positions	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 FTE's	2018-19 Proposed
Board Member	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0
Administrator	7.6	8.0	8.0	9.8	9.7	10.3	9.5	9.7	8.5	8.5
Principal	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0
Assistant Principal	9.0	9.0	9.0	9.0	9.0	9.0	9.0	9.0	9.0	8.5
Teachers	318.6	312.3	308.0	315.1	309.6	307.1	302.1	300.5	303.5	306.8
Instructional Assistants	81.8	84.5	75.0	51.5	49.7	54.3	65.1	71.7	72.1	72.6
Secretary/Specialist	23.9	21.6	21.7	23.8	25.2	21.8	21.4	21.7	21.6	22.6
Attendance & Health	14.3	14.0	14.0	10.3	10.6	10.6	10.5	10.4	10.5	10.5
Transportation	28.6	28.6	31.1	31.5	31.4	27.1	26.2	27.5	30.4	29.8
Maintenance	42.2	41.0	41.5	41.0	39.3	38.5	37.3	37.6	37.3	37.6
Technology	12.6	10.8	11.0	9.0	8.8	10.0	9.7	9.8	10.8	10.7
School Nutrition	29.8	30.2	29.1	28.1	28.8	(1) 27.0	20.0	20.0	14.6	11.6
Totals	579.3	570.9	559.3	540.0	533.1	526.8	521.8	528.8	529.2	530.1



Staffing decreased from 2009-10 due to economic conditions and a slight reduction in student enrollment. Positions were eliminated by attrition. Beginning in FY17, Salem began experiencing an increase in the number of students and positions were added to meet the instructional needs.

For FY19, 3.3 teaching positions were added due to increased enrollment, two at Salem High School, a part-time position at Andrew Lewis Middle School, and one position at West Salem Elementary School. One instructional assistant was moved to a full-time secretarial position at the high school. In addition, a part-time instructional assistant was added to the band program at the middle school due to increased participation.

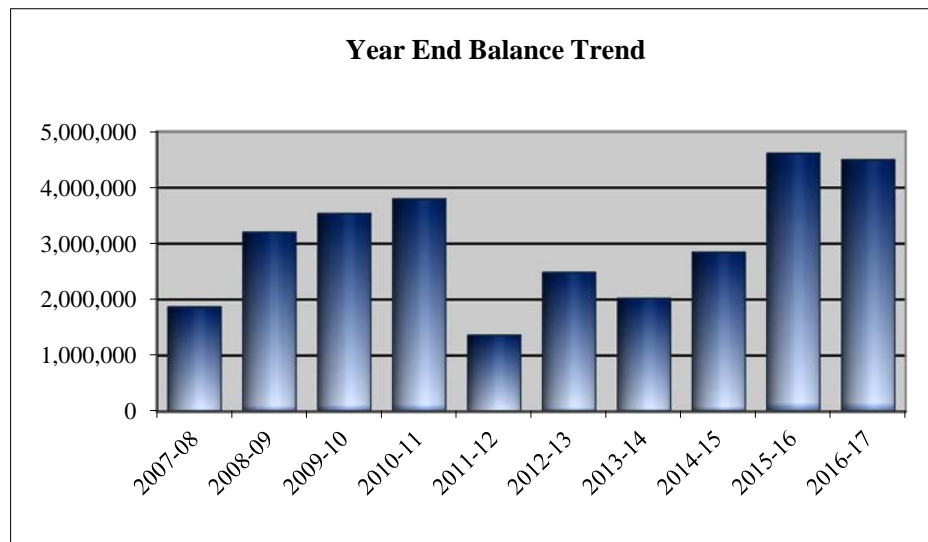
(1) School Nutrition program outsourced. Employees replaced due to attrition are employees of Aramark.

Source: Business Office and Annual School Report

## Salem City Schools

### Fund Balance

Year	General Fund Budget	Fund Balance *	Fund Balance as a % of Budget
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	4,493,379	10.67%
2017-18	42,643,951	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

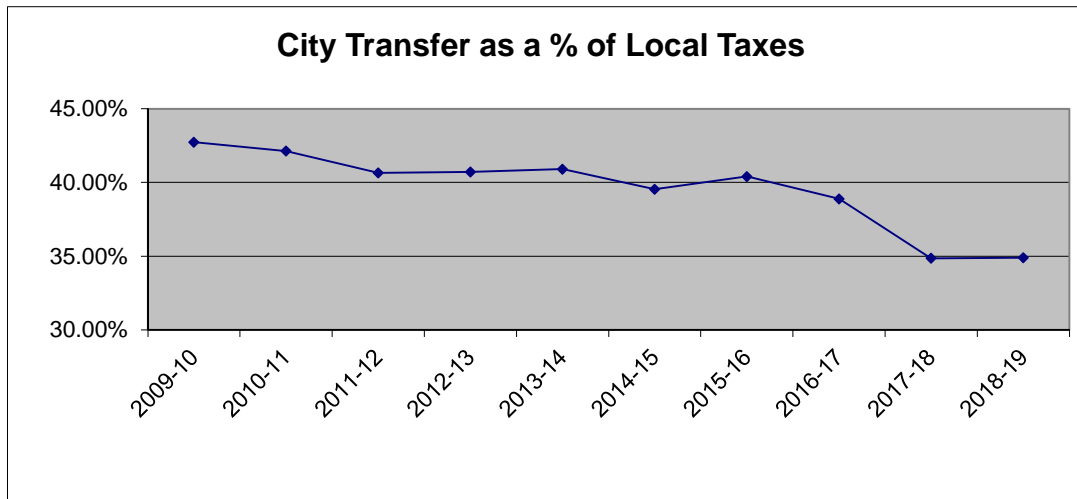
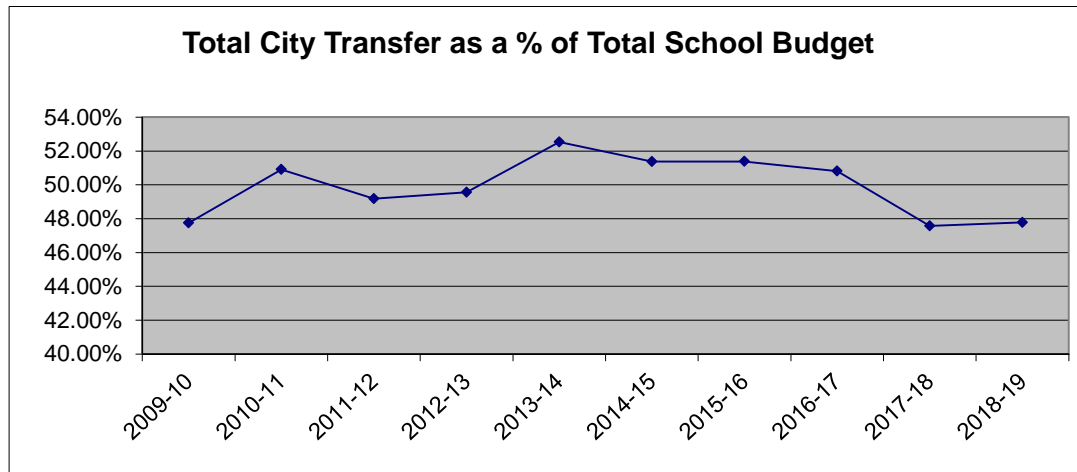
Year	<b>Salem</b>	Bedford County	Botetourt County	Craig County	Floyd County	Franklin County	Montgomery County	Roanoke City	Roanoke County
2012-14	0.3628	0.4268	0.3710	0.3163	0.3440	0.4181	0.4053	0.3728	0.3657
2014-16	0.3695	0.3132	0.3720	0.3157	0.3470	0.4138	0.3866	0.3592	0.3704
2016-18	0.3704	0.3132	0.3766	0.3026	0.3402	0.3948	0.3832	0.3443	0.3587
2018-20	0.3715	0.3132	0.3856	0.3235	0.3337	0.3954	0.3920	0.3416	0.3620

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

Source: Virginia Department of Education, November 2017

## 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%
2018-19	20,375,621	742,385	3.78%	42,643,951	47.78%	58,402,065	34.89%



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
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%
2018-19		42,643,951		8,862,641		20,375,621	230%

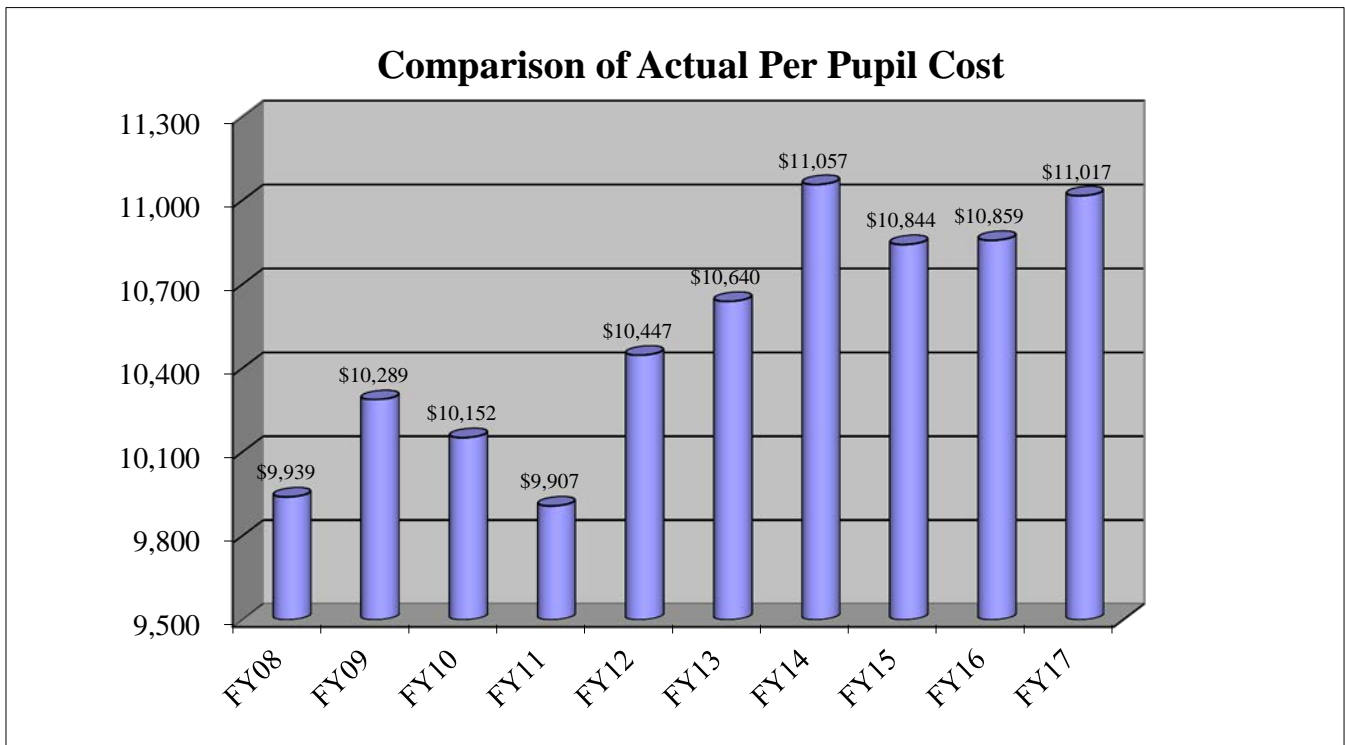
The school division is required to satisfy required local effort to receive state funding for education. The above amounts represent the estimated required local match included in the General Assembly adopted budgets for the past nine years. This table is compiled using available data.

Source: Business Office

## Salem City Schools

### Actual Per Pupil Cost

Year	End of Year	Per Pupil Cost					Total
	ADM	Local	State Aid	Sales Tax	Federal Aid		
2007-08	3,936	\$ 4,805	\$ 3,892	\$ 830	\$ 412	\$ 9,939	
2008-09	3,919	4,660	4,360	790	479	10,289	
2009-10	3,928	4,598	3,589	796	1,169	10,152	
2010-11	3,889	4,919	3,404	835	749	9,907	
2011-12	3,898	5,066	3,712	861	808	10,447	
2012-13	3,844	5,250	3,850	855	685	10,640	
2013-14	3,832	5,171	4,330	895	661	11,057	
2014-15	3,845	5,117	4,151	938	638	10,844	
2015-16	3,783	5,079	4,179	985	615	10,859	
2016-17	3,852	5,190	4,213	974	640	11,017	



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

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

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

School Debt Outstanding	Balance 7/1/2017	Issuances	Principal Payment	Balance 6/30/2018
2010D VML/VACO Bond 1 Tax Exempt Bond (1)	\$ 277,105	\$ -	\$ (139,435)	\$ 137,670
2011 Union First Market Refunding Bonds (2)	4,989,376	-	(754,134)	4,235,242
2012A Public Improvement Bonds (3)	7,636,000	-	(477,250)	7,158,750
2013 Public Improvement Bonds (4)	4,665,900	-	(275,575)	4,390,325
Total Outstanding Debt	<u>\$ 17,568,381</u>	<u>\$ -</u>	<u>\$ (1,646,394)</u>	<u>\$ 15,921,987</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



## City of Salem, Virginia

### Assessed Value and Actual Value of Taxable Property

Year	Real Estate		Personal Property		Machinery and Tools		Public Service Corporation		Mobile Homes		Total Taxable	
	Assessed Value	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	Tax Rate
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
2016-17	2,054,446,049	1.18	312,495,313	3.25	89,186,639	3.20	44,507,648	1.18	984,368	1.18	2,501,620,017	1.51

Note:

Tax rates are per \$100 of assessed value

Source: City of Salem Finance Department

City of Salem, Virginia  
Property Tax Levies and Collections

Calendar Year Ended December 31,	Taxes Levied For the Calendar Year	Collected within the Calendar Year of the Levy		Supplemental Assessments & Exonerations Levied in Subsequent Years	Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy			Amount	Percentage of Levy
2008	\$ 29,846,597	\$ 28,917,802	96.89%	\$ 217,549	\$ 1,099,521	\$ 30,017,323	99.84%
2009	31,336,233	30,288,062	96.66%	124,862	1,123,329	31,411,391	99.84%
2010	31,627,310	30,440,194	96.25%	309,847	1,440,268	31,880,462	99.82%
2011	32,104,079	30,836,144	96.05%	105,503	1,279,113	32,115,257	99.71%
2012	32,672,916	31,351,991	95.96%	32,561	1,305,193	32,657,184	99.85%
2013	32,537,416	30,854,728	94.83%	64,770	1,643,844	32,498,572	99.68%
2014	32,905,743	31,229,276	94.91%	(78,361)	1,472,413	32,701,689	99.62%
2015	33,630,244	32,291,449	96.02%	(39,302)	1,187,662	33,479,111	99.67%
2016	33,896,364	32,608,317	96.20%	75,056	980,140	33,588,457	98.87%
2017	35,253,119	34,012,836	96.48%	-	-	34,012,836	96.48%

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	25,549	Average Daily Membership	3,872
Per capita income	\$48,047	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	3,467	Number of dog parks	1
F. Police protection		Number of golf courses	1
Number of stations	1	I. Libraries	
Calls for service	41,650	Number of sites	1
Accidents	1,015	Patrons visits	170,879
DUI Arrests	91	Total circulation	227,443
		J. Unemployment Rate	4.0%

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.

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

**ESC** – Eastern States Consortium

**ESEA** – Elementary and Secondary Education

**ESL** – English as a Second Language

**ESSA** – Every Student Succeeds Act

**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

**HVAC** – Heating, Ventilation, Air Conditioning

**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

**PALS** – Phonological Awareness Literacy Screening

**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 8<sup>th</sup> grade and to encourage the effective integration of technology resources and systems with teacher training and professional development.

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

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

**UAAL** – Unfunded Accrued Actuarial Liability

**VASS** – Virginia Association of School Superintendents

**VDOE** – Virginia Department of Education

**VHSL** – Virginia High School League

**VIP** – Virginia Index of Performance

**VPI** – Virginia Preschool Initiative

**VPSA** – Virginia Public School Authority

**VRS** – Virginia Retirement System

**VSBA** – Virginia School Boards Association

**VWCC** – Virginia Western Community College

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

**YMCA** – Young Men’s Christian Association



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# Compensation Plan

# Back of Tab

**SALEM CITY SCHOOLS**

**COMPENSATION PLAN – SALARY SCALES**

**FOR**

**2018 – 2019**

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  
2018-2019 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	43,138	43,645	46,424	46,931	47,438	48,271
2	43,233	43,748	44,263	47,081	47,595	48,109	48,954
3	43,845	44,367	44,889	47,747	48,268	48,790	49,646
4	44,772	45,272	45,773	48,549	49,050	49,546	50,371
5	45,406	45,913	46,421	49,236	49,744	50,247	51,084
6	46,048	46,562	47,078	49,933	50,448	50,958	51,807
7	46,700	47,221	47,744	50,639	51,162	51,679	52,540
8	47,361	47,889	48,419	51,356	51,886	52,411	53,283
9	48,031	48,567	49,105	52,082	52,620	53,152	54,037
10	48,710	49,254	49,799	52,819	53,365	53,904	54,802
11	49,400	49,951	50,504	53,567	54,120	54,667	55,577
12	50,099	50,658	51,219	54,325	54,886	55,441	56,364
13	50,808	51,375	51,943	55,093	55,662	56,225	57,161
14	51,527	52,102	52,678	55,873	56,450	57,021	57,970
15	52,256	52,839	53,424	56,664	57,249	57,827	58,790
16	52,995	53,587	54,180	57,465	58,059	58,646	59,622
17	53,745	54,345	54,946	58,279	58,880	59,476	60,466
18	54,505	55,114	55,724	59,103	59,713	60,317	61,321
19	55,277	55,894	56,512	59,939	60,558	61,171	62,189
20	56,059	56,685	57,312	60,788	61,415	62,036	63,069
21	56,852	57,487	58,123	61,648	62,284	62,914	63,961
22	57,657	58,300	58,946	62,520	63,166	63,804	64,867
23	58,472	59,125	59,780	63,405	64,059	64,707	65,784
24	59,300	59,962	60,625	64,302	64,966	65,623	66,715
25	60,139	60,810	61,483	65,212	65,885	66,551	67,659
26	60,990	61,671	62,353	66,135	66,817	67,493	68,617
27	61,853	62,543	63,236	67,070	67,763	68,448	69,588
28	62,728	63,428	64,130	68,019	68,722	69,416	70,572
29	63,616	64,326	65,038	68,982	69,694	70,399	71,571
30+	64,516	65,236	65,958	69,958	70,680	71,395	72,584

**Salary Supplements**

CTE T&I Masters Certifications: Base Salary + \$4,000  
Speech-Language Pathologist: Base Salary + \$5,000

**Pay for Substitutes**

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

**Employee Benefits**

Group health insurance available; employer contribution varies by plan  
Group dental insurance available; employer contribution varies by plan  
VRS group life insurance paid  
Optional group life insurance available  
One day of sick leave per month of contract  
Three days of personal leave annually  
Sick leave bank available after 1 year of service for VRS Plan 1 and 2 members  
Employee Assistance Program  
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**  
**2018-2019**

Base Factor =	\$42,000	Experience Factor =	\$100	Percentage Factors									
Years Experience	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	Robotics Team Sponsor
2%	9th Grade Class Sponsor 10th Grade Class Sponsor Drumline Instructor Spirit Club Sponsor	Math Counts Sponsor
1%	Assistant Marching Instructor Front Ensemble Instructor Band Camp Staff	





**Salem City Schools**  
**Pay Percentage Factors for VHSL Activities**  
**2018-2019**

**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 2018-2019**

Assignment	Amount
Clerk of the School Board	\$3,600
Alternative Education Assessment	\$3,000
National Board Supplement	\$2,500
Instructional Supplements	\$1,600
Coordinators	
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
Girls Who Code Supplement	
Andrew Lewis Middle School	\$1,042
Night Supervisor	
Salem High School	\$1,060
Andrew Lewis Middle School	\$1,060

**SALEM CITY SCHOOLS**  
**2018-2019 Classified Employee Pay Scale Matrix**

1

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  
2018-2019**

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 for VRS Plan 1 or 2 members  
 Group health insurance available; employer contribution varies by coverage  
 Group dental insurance available; employer contribution varies by coverage  
 VRS life insurance premium

**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  
2018-2019**

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, School Bus Aide,  
and Cafeteria Monitor  
2018-2019**

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 for VRS Plan 1 or 2 members  
 Group health insurance available; employer contribution varies by coverage  
 Group dental insurance available; employer contribution varies by coverage  
 VRS life insurance premium

**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:** \$9.49391

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, Courier, Custodian, and Transportation Office Aide**  
**2018-2019**

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 for VRS Plan 1 or 2 members  
 Group health insurance available; employer contribution varies by coverage  
 Group dental insurance available; employer contribution varies by coverage  
 VRS life insurance premium

**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 for VRS Plan 1 or 2 members  
 Group health insurance available; employer contribution varies by coverage  
 Group dental insurance available; employer contribution varies by coverage  
 VRS life insurance premium

**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 Instructional Assistant	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  
2018-2019**

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 for VRS Plan 1 or 2 members  
 Group health insurance available; employer contribution varies by coverage  
 Group dental insurance available; employer contribution varies by coverage  
 VRS life insurance premium

**Hourly Rate for Substitute Office Aide:** \$10.46704

**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  
2018-2019**

Step	Hourly Rate	5 hours/day 189 days/year
A	\$ 10.99039	\$ 10,386
B	11.32010	10,697
C	11.65971	11,018
D	12.00950	11,349
E	12.36978	11,689
F	12.67903	11,982
G	12.99600	12,281
H	13.32090	12,588
I	13.65393	12,903
J	13.99527	13,226
K	14.34516	13,556
L	14.70379	13,895
M	15.07138	14,242
N	15.44816	14,599
O	15.83437	14,963
P	16.23023	15,338
Q	16.63598	15,721
R	17.05188	16,114
S	17.47818	16,517
T	17.91513	16,930
U	18.36301	17,353
V	18.82209	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 for VRS Plan 1 or 2 members  
 Group health insurance available; employer contribution varies by coverage  
 Group dental insurance available; employer contribution varies by coverage  
 VRS life insurance premium

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

**Field Trip Rate for Non-Regular School Bus Driver:** \$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  
2018-2019**

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-Personalized Learning Lab Facilitator**

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 for VRS Plan 1 or 2 members  
 Group health insurance available; employer contribution varies by coverage  
 Group dental insurance available; employer contribution varies by coverage  
 VRS life insurance premium

**Hourly Rate for Substitute Media Clerk-Personalized Learning Lab Facilitator:** \$11.53991

**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 9  
PASS Tutor, Parent Resource Coordinator, & Receptionist  
2018-2019**

Step	Hourly Rate	2 hours/day 190 days/year	2 hours/day 260 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	\$ 6,301	\$ 7,876	\$ 9,815	\$ 16,031
B	12.48041	4,743	6,490	8,112	10,109	16,512
C	12.85483	4,885	6,685	8,356	10,412	17,007
D	13.24047	5,031	6,885	8,606	10,725	17,517
E	13.63769	5,182	7,092	8,864	11,047	18,043
F	13.97863	5,312	7,269	9,086	11,323	18,494
G	14.32809	5,445	7,451	9,313	11,606	18,956
H	14.68630	5,581	7,637	9,546	11,896	19,430
I	15.05345	5,720	7,828	9,785	12,193	19,916
J	15.42979	5,863	8,023	10,029	12,498	20,414
K	15.81553	6,010	8,224	10,280	12,811	20,924
L	16.21092	6,160	8,430	10,537	13,131	21,447
M	16.61620	6,314	8,640	10,801	13,459	21,983
N	17.03160	6,472	8,856	11,071	13,796	22,533
O	17.45739	6,634	9,078	11,347	14,140	23,096
P	17.89383	6,800	9,305	11,631	14,494	23,674
Q	18.34117	6,970	9,537	11,922	14,856	24,265
R	18.79970	7,144	9,776	12,220	15,228	24,872
S	19.26969	7,322	10,020	12,525	15,608	25,494
T	19.75144	7,506	10,271	12,838	15,999	26,131
U	20.24522	7,693	10,528	13,159	16,399	26,784
V	20.75135	7,886	10,791	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 for VRS Plan 1 or 2 members  
 Group health insurance available; employer contribution varies by coverage  
 Group dental insurance available; employer contribution varies by coverage  
 VRS life insurance premium

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

1 day of sick leave per month of contract

**Hourly Rate for Substitute 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)**  
**2018-2019**

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 for VRS Plan 1 or 2 members  
 Group health insurance available; employer contribution varies by coverage  
 Group dental insurance available; employer contribution varies by coverage  
 VRS life insurance premium

**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 for VRS Plan 1 or 2 members  
 Group health insurance available; employer contribution varies by coverage  
 Group dental insurance available; employer contribution varies by coverage  
 VRS life insurance premium

**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, Middle School Food Service Manager**  
**2018-2019**

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 for VRS Plan 1 or 2 members

Group health insurance available; employer contribution varies by coverage

Group dental insurance available; employer contribution varies by coverage

VRS life insurance premium

**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 for VRS Plan 1 or 2 members

Group health insurance available; employer contribution varies by coverage

Group dental insurance available; employer contribution varies by coverage

VRS life insurance premium

**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  
2018-2019**

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 for VRS Plan 1 or 2 members

Group health insurance available; employer contribution varies by coverage

Group dental insurance available; employer contribution varies by coverage

VRS life insurance premium

**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,**  
**Middle School Building Manager**  
**2018-2019**

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 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 for VRS Plan 1 or 2 members  
 Group health insurance available; employer contribution varies by coverage  
 Group dental insurance available; employer contribution varies by coverage  
 VRS life insurance premium

**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 for VRS Plan 1 or 2 members  
 Group health insurance available; employer contribution varies by coverage  
 Group dental insurance available; employer contribution varies by coverage  
 VRS life insurance premium

**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  
2018-2019**

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 for VRS Plan 1 or 2 members

Group health insurance available; employer contribution varies by coverage

Group dental insurance available; employer contribution varies by coverage

VRS life insurance premium

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

**All Annual Salary Amounts are rounded to the nearest dollar.**

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





**Grade 15  
Computer System Technician I & Executive Secretary  
2018-2019**

		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 for VRS Plan 1 or 2 members

Group health insurance available; employer contribution varies by coverage

Group dental insurance available; employer contribution varies by coverage

VRS life insurance premium

**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  
2018-2019**

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 for VRS Plan 1 or 2 members

Group health insurance available; employer contribution varies by coverage

Group dental insurance available; employer contribution varies by coverage

VRS life insurance premium

**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,  
Programmer & Computer Support Specialist  
2018-2019**

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**

Vacation at established rates for 12 month personnel

1 day of sick leave per month of contract

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

Group health insurance available; employer contribution varies by coverage

Group dental insurance available; employer contribution varies by coverage

VRS life insurance premium

**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 for VRS Plan 1 or 2 members

Group health insurance available; employer contribution varies by coverage

Group dental insurance available; employer contribution varies by coverage

VRS life insurance premium

**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 notices of employment for exact amounts.**



**Grade 19**  
**Employee Benefits & Payroll Specialist,**  
**Accounting/Finance Specialist, & Grant Specialist**  
**2018-2019**

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 for VRS Plan 1 or 2 members

Group health insurance available; employer contribution varies by coverage

Group dental insurance available; employer contribution varies by coverage

VRS life insurance premium

**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  
2018-2019**

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

**Educational Salary Supplements**

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

**Benefits for School Health Nurse**

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

**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  
2018-2019**

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 for VRS Plan 1 or 2 members

Group health insurance available; employer contribution varies by coverage

Group dental insurance available; employer contribution varies by coverage

VRS life insurance premium

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**Grade 24  
Coordinator of Alternative Education and Attendance  
2018-2019**

	<b>8</b>
	<b>hours/day</b>
	<b>260</b>
<b>Step</b>	<b>Hourly Rate</b>
	<b>days/year</b>

<b>A</b>	<b>\$ 25.19018</b>	<b>\$ 52,396</b>
<b>B</b>	<b>25.94589</b>	<b>53,967</b>
<b>C</b>	<b>26.72426</b>	<b>55,586</b>
<b>D</b>	<b>27.52599</b>	<b>57,254</b>
<b>E</b>	<b>28.35177</b>	<b>58,972</b>
<b>F</b>	<b>29.06056</b>	<b>60,446</b>
<b>G</b>	<b>29.78708</b>	<b>61,957</b>
<b>H</b>	<b>30.53176</b>	<b>63,506</b>
<b>I</b>	<b>31.29505</b>	<b>65,094</b>
<b>J</b>	<b>32.07743</b>	<b>66,721</b>
<b>K</b>	<b>32.87936</b>	<b>68,389</b>
<b>L</b>	<b>33.70135</b>	<b>70,099</b>
<b>M</b>	<b>34.54388</b>	<b>71,851</b>
<b>N</b>	<b>35.40748</b>	<b>73,648</b>
<b>O</b>	<b>36.29266</b>	<b>75,489</b>
<b>P</b>	<b>37.19998</b>	<b>77,376</b>
<b>Q</b>	<b>38.12998</b>	<b>79,310</b>
<b>R</b>	<b>39.08323</b>	<b>81,293</b>
<b>S</b>	<b>40.06031</b>	<b>83,325</b>
<b>T</b>	<b>41.06182</b>	<b>85,409</b>
<b>U</b>	<b>42.08836</b>	<b>87,544</b>
<b>V</b>	<b>43.14057</b>	<b>89,732</b>

**Benefits for Coordinator of Alternative Education and Attendance**

Vacation at established rates for 12 month personnel

1 day of sick leave per month of contract

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

Group health insurance available; employer contribution varies by coverage

Group dental insurance available; employer contribution varies by coverage

VRS life insurance premium

**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, Student Assistance Program Specialist**  
**2018-2019**

Step	Hourly Rate	120 hours/year	8 hours/day 200 days/year	8 hours/day 210 days/year	8 hours/day 260 days/year
A	\$ 26.44969	\$ 3,174	\$ 42,320	\$ 44,435	\$ 55,015
B	27.24318	3,269	43,589	45,769	56,666
C	28.06048	3,367	44,897	47,142	58,366
D	28.90229	3,468	46,244	48,556	60,117
E	29.76936	3,572	47,631	50,013	61,920
F	30.51359	3,662	48,822	51,263	63,468
G	31.27643	3,753	50,042	52,544	65,055
H	32.05834	3,847	51,293	53,858	66,681
I	32.85980	3,943	52,576	55,204	68,348
J	33.68130	4,042	53,890	56,585	70,057
K	34.52333	4,143	55,237	57,999	71,809
L	35.38641	4,246	56,618	59,449	73,604
M	36.27107	4,353	58,034	60,935	75,444
N	37.17785	4,461	59,485	62,459	77,330
O	38.10730	4,573	60,972	64,020	79,263
P	39.05998	4,687	62,496	65,621	81,245
Q	40.03648	4,804	64,058	67,261	83,276
R	41.03739	4,924	65,660	68,943	85,358
S	42.06332	5,048	67,301	70,666	87,492
T	43.11491	5,174	68,984	72,433	89,679
U	44.19278	5,303	70,708	74,244	91,921
V	45.29760	5,436	72,476	76,100	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 for VRS Plan 1 or 2 members  
 Group health insurance available; employer contribution varies by coverage  
 Group dental insurance available; employer contribution varies by coverage  
 VRS life insurance premium

**Benefits for School Psychologist (8 hour/200 & 210 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 for VRS Plan 1 or 2 members  
 Group health insurance available; employer contribution varies by coverage  
 Group dental insurance available; employer contribution varies by coverage  
 VRS life insurance premium

**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;  
Coordinator of Transportation; Regional Adult Program Manager  
2018-2019**

Step	Hourly Rate	8	8	1280
		hours/day 220 days/year	hours/day 260 days/year	
A	\$ 27.77217	\$ 48,879	\$ 57,766	\$ 35,548
B	28.60534	50,345	59,499	36,615
C	29.46350	51,856	61,284	37,713
D	30.34740	53,411	63,123	38,845
E	31.25783	55,014	65,016	40,010
F	32.03927	56,389	66,642	41,010
G	32.84025	57,799	68,308	42,036
H	33.66126	59,244	70,015	43,086
I	34.50279	60,725	71,766	44,164
J	35.36536	62,243	73,560	45,268
K	36.24950	63,799	75,399	46,399
L	37.15573	65,394	77,284	47,559
M	38.08463	67,029	79,216	48,748
N	39.03674	68,705	81,196	49,967
O	40.01266	70,422	83,226	51,216
P	41.01298	72,183	85,307	52,497
Q	42.03830	73,987	87,440	53,809
R	43.08926	75,837	89,626	55,154
S	44.16649	77,733	91,866	56,533
T	45.27065	79,676	94,163	57,946
U	46.40242	81,668	96,517	59,395
V	47.56248	83,710	98,930	60,880

**Benefits for Guidance Coordinator, Coordinator of Transportation,  
Regional Adult Program Manager & 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 for VRS Plan 1 or 2 members  
Group health insurance available; employer contribution varies by coverage  
Group dental insurance available; employer contribution varies by coverage  
VRS life insurance premium

**Benefits for 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 for VRS Plan 1 or 2 members  
Group health insurance available; employer contribution varies by coverage  
Group dental insurance available; employer contribution varies by coverage  
VRS life insurance premium

**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  
2018-2019 Administrator Salary Schedule

		1.00	2.00	3.00	4.00	5.00	6.00	7.00	8.00	9.00	10.00	11.00	12.00	13.00	14.00	15.00	16.00	17.00	18.00	19.00	20.00	21.00	22.00	23.00	24.00	25.00	
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	A1	Unassigned																									
	Hourly	\$ 32.81575	\$ 33.14391	\$ 33.47535	\$ 33.81010	\$ 34.14820	\$ 34.48968	\$ 34.83458	\$ 35.18293	\$ 35.53476	\$ 35.89010	\$ 36.24900	\$ 36.61149	\$ 36.97761	\$ 37.34738	\$ 37.72086	\$ 38.09807	\$ 38.47905	\$ 38.86384	\$ 39.25248	\$ 39.64500	\$ 40.04145	\$ 40.44187	\$ 40.84628	\$ 41.25475	\$ 41.66730	
	Annual	\$ 52,505	\$ 53,030	\$ 53,561	\$ 54,096	\$ 54,637	\$ 55,183	\$ 55,735	\$ 56,293	\$ 56,856	\$ 57,424	\$ 57,998	\$ 58,578	\$ 59,164	\$ 59,756	\$ 60,353	\$ 60,957	\$ 61,566	\$ 62,182	\$ 62,804	\$ 63,432	\$ 64,066	\$ 64,707	\$ 65,354	\$ 66,008	\$ 66,668	
A2	A2	Elementary School Assistant Principal -- (8 hours per day, 210 days per year)																									
	Hourly	\$ 32.81575	\$ 33.14391	\$ 33.47535	\$ 33.81010	\$ 34.14820	\$ 34.48968	\$ 34.83458	\$ 35.18293	\$ 35.53476	\$ 35.89010	\$ 36.24900	\$ 36.61149	\$ 36.97761	\$ 37.34738	\$ 37.72086	\$ 38.09807	\$ 38.47905	\$ 38.86384	\$ 39.25248	\$ 39.64500	\$ 40.04145	\$ 40.44187	\$ 40.84628	\$ 41.25475	\$ 41.66730	
	Annual	\$ 55,130	\$ 55,682	\$ 56,239	\$ 56,801	\$ 57,369	\$ 57,943	\$ 58,522	\$ 59,107	\$ 59,698	\$ 60,295	\$ 60,898	\$ 61,507	\$ 62,122	\$ 62,744	\$ 63,371	\$ 64,005	\$ 64,645	\$ 65,291	\$ 65,944	\$ 66,604	\$ 67,270	\$ 67,942	\$ 68,622	\$ 69,308	\$ 70,001	
A3	A3	Middle School Assistant Principal -- (8 hours per day, 260 days per year)																									
	Hourly	\$ 34.45654	\$ 34.80110	\$ 35.14911	\$ 35.50061	\$ 35.85561	\$ 36.21417	\$ 36.57631	\$ 36.94207	\$ 37.31149	\$ 37.68461	\$ 38.06145	\$ 38.44207	\$ 38.82649	\$ 39.21475	\$ 39.60690	\$ 40.00297	\$ 40.40300	\$ 40.80703	\$ 41.21510	\$ 41.62725	\$ 42.04352	\$ 42.46396	\$ 42.88860	\$ 43.31748	\$ 43.75066	
	Annual	\$ 71,670	\$ 72,386	\$ 73,110	\$ 73,841	\$ 74,580	\$ 75,325	\$ 76,079	\$ 76,840	\$ 77,608	\$ 78,384	\$ 79,168	\$ 79,960	\$ 80,759	\$ 81,567	\$ 82,382	\$ 83,206	\$ 84,038	\$ 84,879	\$ 85,727	\$ 86,585	\$ 87,451	\$ 88,325	\$ 89,208	\$ 90,100	\$ 91,001	
A4	A4	High School Assistant Principal and High School Assistant Principal and Division Coordinator of Assessment -- (8 hours per day, 260 days per year)																									
	Hourly	\$ 36.17936	\$ 36.54116	\$ 36.90657	\$ 37.27564	\$ 37.64839	\$ 38.02488	\$ 38.40512	\$ 38.78918	\$ 39.17707	\$ 39.56884	\$ 39.96453	\$ 40.36417	\$ 40.76781	\$ 41.17549	\$ 41.58725	\$ 42.00312	\$ 42.42315	\$ 42.84738	\$ 43.27586	\$ 43.70861	\$ 44.14570	\$ 44.58716	\$ 45.03303	\$ 45.48336	\$ 45.93819	
	Annual	\$ 75,253	\$ 76,006	\$ 76,766	\$ 77,533	\$ 78,309	\$ 79,092	\$ 79,883	\$ 80,681	\$ 81,488	\$ 82,303	\$ 83,126	\$ 83,957	\$ 84,797	\$ 85,645	\$ 86,501	\$ 87,366	\$ 88,240	\$ 89,123	\$ 90,014	\$ 90,914	\$ 91,823	\$ 92,741	\$ 93,669	\$ 94,605	\$ 95,551	
A5	A5	Unassigned																									
	Hourly	\$ 37.98833	\$ 38.36822	\$ 38.75190	\$ 39.13942	\$ 39.53081	\$ 39.92612	\$ 40.32538	\$ 40.72863	\$ 41.13592	\$ 41.54728	\$ 41.96275	\$ 42.38238	\$ 42.80620	\$ 43.23427	\$ 43.66661	\$ 44.10328	\$ 44.54431	\$ 44.98975	\$ 45.43965	\$ 45.89404	\$ 46.35299	\$ 46.81652	\$ 47.28468	\$ 47.75753	\$ 48.23510	
	Annual	\$ 79,016	\$ 79,986	\$ 80,604	\$ 81,410	\$ 82,224	\$ 83,046	\$ 83,877	\$ 84,716	\$ 85,563	\$ 86,418	\$ 87,283	\$ 88,155	\$ 89,037	\$ 89,927	\$ 90,827	\$ 91,735	\$ 92,652	\$ 93,579	\$ 94,514	\$ 95,460	\$ 96,414	\$ 97,378	\$ 98,352	\$ 99,336	\$ 100,329	
A6	A6	Supervisor; Elementary Principal - (8 hours per day, 260 days per year)																									
	Hourly	\$ 39.88775	\$ 40.28663	\$ 40.68949	\$ 41.09639	\$ 41.50735	\$ 41.92243	\$ 42.34165	\$ 42.76507	\$ 43.19272	\$ 43.62464	\$ 44.06089	\$ 44.50150	\$ 44.94651	\$ 45.39598	\$ 45.84994	\$ 46.30844	\$ 46.77152	\$ 47.23924	\$ 47.71163	\$ 48.18875	\$ 48.67063	\$ 49.15734	\$ 49.64891	\$ 50.14540	\$ 50.64686	
	Annual	\$ 82,967	\$ 83,796	\$ 84,634	\$ 85,480	\$ 86,335	\$ 87,199	\$ 88,071	\$ 88,951	\$ 89,841	\$ 90,739	\$ 91,647	\$ 92,563	\$ 93,489	\$ 94,424	\$ 95,368	\$ 96,322	\$ 97,285	\$ 98,258	\$ 99,240	\$ 100,233	\$ 101,235	\$ 102,247	\$ 103,270	\$ 104,302	\$ 105,345	
A7	A7	Supervisor Guidance and Health -- (8 hours per day, 220 days per year)																									
	Hourly	\$ 41.88214	\$ 42.30096	\$ 42.72397	\$ 43.15121	\$ 43.58272	\$ 44.01855	\$ 44.45873	\$ 44.90332	\$ 45.35235	\$ 45.80588	\$ 46.26394	\$ 46.72657	\$ 47.19384	\$ 47.66578	\$ 48.14244	\$ 48.62386	\$ 49.11010	\$ 49.60120	\$ 50.09721	\$ 50.59818	\$ 51.10417	\$ 51.61521	\$ 52.13136	\$ 52.65267	\$ 53.17920	
	Annual	\$ 73,713	\$ 74,450	\$ 75,194	\$ 75,946	\$ 76,706	\$ 77,473	\$ 78,247	\$ 79,030	\$ 79,820	\$ 80,618	\$ 81,425	\$ 82,239	\$ 83,061	\$ 83,892	\$ 84,731	\$ 85,578	\$ 86,434	\$ 87,298	\$ 88,171	\$ 89,053	\$ 89,943	\$ 90,843	\$ 91,751	\$ 92,669	\$ 93,595	
A8	A8	Unassigned																									
	Hourly	\$ 41.88214	\$ 42.30096	\$ 42.72397	\$ 43.15121	\$ 43.58272	\$ 44.01855	\$ 44.45873	\$ 44.90332	\$ 45.35235	\$ 45.80588	\$ 46.26394	\$ 46.72657	\$ 47.19384	\$ 47.66578	\$ 48.14244	\$ 48.62386	\$ 49.11010	\$ 49.60120	\$ 50.09721	\$ 50.59818	\$ 51.10417	\$ 51.61521	\$ 52.13136	\$ 52.65267	\$ 53.17920	
	Annual	\$ 87,115	\$ 87,986	\$ 88,866	\$ 89,755	\$ 90,652	\$ 91,559	\$ 92,474	\$ 93,399	\$ 94,333	\$ 95,276	\$ 96,229	\$ 97,191	\$ 98,163	\$ 99,145	\$ 100,136	\$ 101,138	\$ 102,149	\$ 103,170	\$ 104,202	\$ 105,244	\$ 106,297	\$ 107,360	\$ 108,433	\$ 109,518	\$ 110,613	
A9	A9	Middle School Principal -- (8 hours per day, 260 days per day)																									
	Hourly	\$ 43.97624	\$ 44.41601	\$ 44.86017	\$ 45.30877	\$ 45.76186	\$ 46.21947	\$ 46.68167	\$ 47.14849	\$ 47.61997	\$ 48.09617	\$ 48.57713	\$ 49.06290	\$ 49.55353	\$ 50.04907	\$ 50.54956	\$ 51.05505	\$ 51.56560	\$ 52.08126	\$ 52.60207	\$ 53.12809	\$ 53.65937	\$ 54.19597	\$ 54.73793	\$ 55.28531	\$ 55.83816	
	Annual	\$ 91,471	\$ 92,385	\$ 93,309	\$ 94,242	\$ 95,185	\$ 96,137	\$ 97,098	\$ 98,069	\$ 99,050	\$ 100,040	\$ 101,040	\$ 102,051	\$ 103,071	\$ 104,102	\$ 105,143	\$ 106,195	\$ 107,256	\$ 108,329	\$ 109,412	\$ 110,506	\$ 111,611	\$ 112,728	\$ 113,855	\$ 114,993	\$ 116,143	
A10	A10	Director; High School Principal -- (8 hours per day, 260 days per year)																									
	Hourly	\$ 46.17506	\$ 46.63681	\$ 47.10317	\$ 47.57421	\$ 48.04995	\$ 48.53045	\$ 49.01575	\$ 49.50591	\$ 50.00097	\$ 50.50098	\$ 51.00599	\$ 51.51605	\$ 52.03121	\$ 52.55152	\$ 53.07704	\$ 53.60781	\$ 54.14388	\$ 54.68532	\$ 55.23218	\$ 55.78450	\$ 56.34234	\$ 56.90577	\$ 57.47482	\$ 58.04957	\$ 58.63007	
	Annual	\$ 96,044	\$ 97,005	\$ 97,975	\$ 98,954	\$ 99,944	\$ 100,943	\$ 101,953	\$ 102,972	\$ 104,002	\$ 105,042	\$ 106,092	\$ 107,153	\$ 108,225	\$ 109,307	\$ 110,400	\$ 111,504	\$ 112,619	\$ 113,745	\$ 114,883	\$ 116,032	\$ 117,192	\$ 118,364	\$ 119,548	\$ 120,743	\$ 121,951	
A11	A11	Unassigned																									
	Hourly	\$ 48.48381	\$ 48.96865	\$ 49.45833	\$ 49.95292	\$ 50.45245	\$ 50.95697	\$ 51.46654	\$ 51.98121	\$ 52.50102	\$ 53.02603	\$ 53.55629	\$ 54.09185	\$ 54.63277	\$ 55.17910	\$ 55.73089	\$ 56.28820	\$ 56.85108	\$ 57.41959	\$ 57.99379	\$ 58.57372	\$ 59.15946	\$ 59.75106	\$ 60.34857	\$ 60.95205	\$ 61.56157	
	Annual	\$ 100,847	\$ 101,855	\$ 102,874	\$ 103,903	\$ 104,942	\$ 105,991	\$ 107,051	\$ 108,121	\$ 109,203	\$ 110,295	\$ 111,398	\$ 112,512	\$ 113,637	\$ 114,773	\$ 115,921	\$ 117,080	\$ 118,251	\$ 119,433	\$ 120,628	\$ 121,834	\$ 123,052	\$ 124,283	\$ 125,526	\$ 126,781	\$ 128,049	
A12	A12	Unassigned																									
	Hourly	\$ 50.90800	\$ 51.41708	\$ 51.93125	\$ 52.45056	\$ 52.97507	\$ 53.50482	\$ 54.03987	\$ 54.58027	\$ 55.12607	\$ 55.67733	\$ 56.23410	\$ 56.79644	\$ 57.36441	\$ 57.93805	\$ 58.51743	\$ 59.10261	\$ 59.69363	\$ 60.29057	\$ 60.89347	\$ 61.50241	\$ 62.11743	\$ 62.73861	\$ 63.36599	\$ 63.99965	\$ 64.63965	
	Annual	\$ 105,889	\$ 106,948	\$ 108,018	\$ 109,098	\$ 110,189	\$ 111,291	\$ 112,403	\$ 113,527	\$ 114,663	\$ 115,809	\$ 116,967	\$ 118,137	\$ 119,318	\$ 120,512	\$ 121,717	\$ 122,934	\$ 124,163	\$ 125,405	\$ 126,659	\$ 127,926	\$ 129,205	\$ 130,497	\$ 131,802	\$ 133,120	\$ 134,451	
A13	A13	Assistant Superintendent -- (260 days 8 hours per day)																									
	Hourly	\$ 53.45340	\$ 53.98793	\$ 54.52781	\$ 55.07309	\$ 55.62382	\$ 56.18006	\$ 56.74186	\$ 57.30928	\$ 57.88237	\$ 58.46120	\$ 59.04581	\$ 59.63627	\$ 60.23263	\$ 60.83495	\$ 61.44310	\$ 62.05774	\$ 62.67831	\$ 63.30510	\$ 63.93815	\$ 64.57753	\$ 65.22331	\$ 65.87574	\$ 66.53429	\$ 67.19964	\$ 67.87163	
	Annual	\$ 111,183	\$ 112,295	\$ 113,418	\$ 114,552	\$ 115,698	\$ 116,855	\$ 118,023	\$ 119,203	\$ 120,395	\$ 121,599	\$ 122,815	\$ 124,043	\$ 125,284	\$ 126,537	\$ 127,802	\$ 129,080	\$ 130,371	\$ 131,675	\$ 132,991	\$ 134,321	\$ 135,664	\$ 137,021	\$ 138,391	\$ 139,775	\$ 141,173	



**Grade A2  
Elementary School Assistant Principal  
2018-2019**

	<b>8</b>
	<b>hours/day</b>
<b>Hourly</b>	<b>210</b>
<b>Step</b>	<b>Rate</b>
	<b>days/year</b>

<b>A</b>	<b>\$ 32.81575</b>	<b>\$ 55,130</b>
<b>B</b>	<b>33.14391</b>	<b>55,682</b>
<b>C</b>	<b>33.47535</b>	<b>56,239</b>
<b>D</b>	<b>33.81010</b>	<b>56,801</b>
<b>E</b>	<b>34.14820</b>	<b>57,369</b>
<b>F</b>	<b>34.48968</b>	<b>57,943</b>
<b>G</b>	<b>34.83458</b>	<b>58,522</b>
<b>H</b>	<b>35.18293</b>	<b>59,107</b>
<b>I</b>	<b>35.53476</b>	<b>59,698</b>
<b>J</b>	<b>35.89010</b>	<b>60,295</b>
<b>K</b>	<b>36.24900</b>	<b>60,898</b>
<b>L</b>	<b>36.61149</b>	<b>61,507</b>
<b>M</b>	<b>36.97761</b>	<b>62,122</b>
<b>N</b>	<b>37.34738</b>	<b>62,744</b>
<b>O</b>	<b>37.72086</b>	<b>63,371</b>
<b>P</b>	<b>38.09807</b>	<b>64,005</b>
<b>Q</b>	<b>38.47905</b>	<b>64,645</b>
<b>R</b>	<b>38.86384</b>	<b>65,291</b>
<b>S</b>	<b>39.25248</b>	<b>65,944</b>
<b>T</b>	<b>39.64500</b>	<b>66,604</b>
<b>U</b>	<b>40.04145</b>	<b>67,270</b>
<b>V</b>	<b>40.44187</b>	<b>67,942</b>
<b>W</b>	<b>40.84628</b>	<b>68,622</b>
<b>X</b>	<b>41.25475</b>	<b>69,308</b>
<b>Y</b>	<b>41.66730</b>	<b>70,001</b>

**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 option after 1 year of service if a VRS Plan 1 or 2 member  
 Group health insurance available; employer contribution varies by coverage  
 Group dental insurance available; employer contribution varies by coverage  
 VRS life insurance premium paid

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



**Grade A3  
Middle School Assistant Principal  
2018-2019**

		8 hrs/day
	Hourly Rate	260 days/yr
<b>Step</b>		

<b>A</b>	<b>\$ 34.45654</b>	<b>\$ 71,670</b>
<b>B</b>	<b>34.80110</b>	<b>72,386</b>
<b>C</b>	<b>35.14911</b>	<b>73,110</b>
<b>D</b>	<b>35.50061</b>	<b>73,841</b>
<b>E</b>	<b>35.85561</b>	<b>74,580</b>
<b>F</b>	<b>36.21417</b>	<b>75,325</b>
<b>G</b>	<b>36.57631</b>	<b>76,079</b>
<b>H</b>	<b>36.94207</b>	<b>76,840</b>
<b>I</b>	<b>37.31149</b>	<b>77,608</b>
<b>J</b>	<b>37.68461</b>	<b>78,384</b>
<b>K</b>	<b>38.06145</b>	<b>79,168</b>
<b>L</b>	<b>38.44207</b>	<b>79,960</b>
<b>M</b>	<b>38.82649</b>	<b>80,759</b>
<b>N</b>	<b>39.21475</b>	<b>81,567</b>
<b>O</b>	<b>39.60690</b>	<b>82,382</b>
<b>P</b>	<b>40.00297</b>	<b>83,206</b>
<b>Q</b>	<b>40.40300</b>	<b>84,038</b>
<b>R</b>	<b>40.80703</b>	<b>84,879</b>
<b>S</b>	<b>41.21510</b>	<b>85,727</b>
<b>T</b>	<b>41.62725</b>	<b>86,585</b>
<b>U</b>	<b>42.04352</b>	<b>87,451</b>
<b>V</b>	<b>42.46396</b>	<b>88,325</b>
<b>W</b>	<b>42.88860</b>	<b>89,208</b>
<b>X</b>	<b>43.31748</b>	<b>90,100</b>
<b>Y</b>	<b>43.75066</b>	<b>91,001</b>

**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 option after 1 year of service if a VRS Plan 1 or 2 member  
 Group health insurance available; employer contribution varies by coverage  
 Group dental insurance available; employer contribution varies by coverage  
 VRS life insurance premium paid

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



**Grade A4  
High School Assistant Principal  
2018-2019**

		<b>8</b>
		<b>hours/day</b>
	<b>Hourly</b>	<b>260</b>
<b>Step</b>	<b>Rate</b>	<b>days/yea</b>

A	\$ 36.17936	\$ 75,253
B	36.54116	76,006
C	36.90657	76,766
D	37.27564	77,533
E	37.64839	78,309
F	38.02488	79,092
G	38.40512	79,883
H	38.78918	80,681
I	39.17707	81,488
J	39.56884	82,303
K	39.96453	83,126
L	40.36417	83,957
M	40.76781	84,797
N	41.17549	85,645
O	41.58725	86,501
P	42.00312	87,366
Q	42.42315	88,240
R	42.84738	89,123
S	43.27586	90,014
T	43.70861	90,914
U	44.14570	91,823
V	44.58716	92,741
W	45.03303	93,669
X	45.48336	94,605
Y	45.93819	95,551

**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 option after 1 year of service if a VRS Plan 1 or 2 member  
 Group health insurance available; employer contribution varies by coverage  
 Group dental insurance available; employer contribution varies by coverage  
 VRS life insurance premium paid

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



**Grade A6  
Supervisor; Elementary Principal  
2018-2019**

		<b>8 hours/day 260 days/yea</b>
Step	Hourly Rate	

A	\$ 39.88775	\$ 82,967
B	40.28663	83,796
C	40.68949	84,634
D	41.09639	85,480
E	41.50735	86,335
F	41.92243	87,199
G	42.34165	88,071
H	42.76507	88,951
I	43.19272	89,841
J	43.62464	90,739
K	44.06089	91,647
L	44.50150	92,563
M	44.94651	93,489
N	45.39598	94,424
O	45.84994	95,368
P	46.30844	96,322
Q	46.77152	97,285
R	47.23924	98,258
S	47.71163	99,240
T	48.18875	100,233
U	48.67063	101,235
V	49.15734	102,247
W	49.64891	103,270
X	50.14540	104,302
Y	50.64686	105,345

**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 option after 1 year of service if a VRS Plan 1 or 2 member  
 Group health insurance available; employer contribution varies by coverage  
 Group dental insurance available; employer contribution varies by coverage  
 VRS life insurance premium paid

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



**Grade A7  
Supervisor of Guidance and Health  
2018-2019**

		<b>8 hrs/day 220 days/yr</b>
Step	Hourly Rate	

A	\$ 41.88214	\$ 73,713
B	42.30096	74,450
C	42.72397	75,194
D	43.15121	75,946
E	43.58272	76,706
F	44.01855	77,473
G	44.45873	78,247
H	44.90332	79,030
I	45.35235	79,820
J	45.80588	80,618
K	46.26394	81,425
L	46.72657	82,239
M	47.19384	83,061
N	47.66578	83,892
O	48.14244	84,731
P	48.62386	85,578
Q	49.11010	86,434
R	49.60120	87,298
S	50.09721	88,171
T	50.59818	89,053
U	51.10417	89,943
V	51.61521	90,843
W	52.13136	91,751
X	52.65267	92,669
Y	53.17920	93,595

**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 option after 1 year of service if a VRS Plan 1 or 2 member  
 Group health insurance available; employer contribution varies by coverage  
 Group dental insurance available; employer contribution varies by coverage  
 VRS life insurance premium paid

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



**Grade A9  
Middle School Principal  
2018-2019**

		8 hours/day
	Hourly Rate	260 days/year
Step		

A	\$ 43.97624	\$ 91,471
B	44.41601	\$ 92,385
C	44.86017	\$ 93,309
D	45.30877	\$ 94,242
E	45.76186	\$ 95,185
F	46.21947	\$ 96,137
G	46.68167	\$ 97,098
H	47.14849	\$ 98,069
I	47.61997	\$ 99,050
J	48.09617	\$ 100,040
K	48.57713	\$ 101,040
L	49.06290	\$ 102,051
M	49.55353	\$ 103,071
N	50.04907	\$ 104,102
O	50.54956	\$ 105,143
P	51.05505	\$ 106,195
Q	51.56560	\$ 107,256
R	52.08126	\$ 108,329
S	52.60207	\$ 109,412
T	53.12809	\$ 110,506
U	53.65937	\$ 111,611
V	54.19597	\$ 112,728
W	54.73793	\$ 113,855
X	55.28531	\$ 114,993
Y	55.83816	\$ 116,143

**Benefits for Middle School Principal**

1 day of sick leave per month of contract

Vacation at established rate for 12 month employees

Sick Leave Bank option after 1 year of service if a VRS Plan 1 or 2 member

Group health insurance available; employer contribution varies by coverage

Group dental insurance available; employer contribution varies by coverage

VRS life insurance premium paid

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





**Grade A10  
Director;  
High School Principal  
2018-2019**

		<b>8 hours/day 260 days/year</b>
<b>Step</b>	<b>Hourly Rate</b>	

<b>A</b>	<b>\$ 46.17506</b>	<b>\$ 96,044</b>
<b>B</b>	<b>46.63681</b>	<b>97,005</b>
<b>C</b>	<b>47.10317</b>	<b>97,975</b>
<b>D</b>	<b>47.57421</b>	<b>98,954</b>
<b>E</b>	<b>48.04995</b>	<b>99,944</b>
<b>F</b>	<b>48.53045</b>	<b>100,943</b>
<b>G</b>	<b>49.01575</b>	<b>101,953</b>
<b>H</b>	<b>49.50591</b>	<b>102,972</b>
<b>I</b>	<b>50.00097</b>	<b>104,002</b>
<b>J</b>	<b>50.50098</b>	<b>105,042</b>
<b>K</b>	<b>51.00599</b>	<b>106,092</b>
<b>L</b>	<b>51.51605</b>	<b>107,153</b>
<b>M</b>	<b>52.03121</b>	<b>108,225</b>
<b>N</b>	<b>52.55152</b>	<b>109,307</b>
<b>O</b>	<b>53.07704</b>	<b>110,400</b>
<b>P</b>	<b>53.60781</b>	<b>111,504</b>
<b>Q</b>	<b>54.14388</b>	<b>112,619</b>
<b>R</b>	<b>54.68532</b>	<b>113,745</b>
<b>S</b>	<b>55.23218</b>	<b>114,883</b>
<b>T</b>	<b>55.78450</b>	<b>116,032</b>
<b>U</b>	<b>56.34234</b>	<b>117,192</b>
<b>V</b>	<b>56.90577</b>	<b>118,364</b>
<b>W</b>	<b>57.47482</b>	<b>119,548</b>
<b>X</b>	<b>58.04957</b>	<b>120,743</b>
<b>Y</b>	<b>58.63007</b>	<b>121,951</b>

**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 option after 1 year of service if a VRS Plan 1 or 2 member

Group health insurance available; employer contribution varies by coverage

Group dental insurance available; employer contribution varies by coverage

VRS life insurance premium paid

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



**Grade A13  
Assistant Superintendent  
2018-2019**

		<b>8 hours/day 260 days/year</b>
Step	Hourly Rate	

A	\$ 53.45340	\$ 111,183
B	53.98793	112,295
C	54.52781	113,418
D	55.07309	114,552
E	55.62382	115,698
F	56.18006	116,855
G	56.74186	118,023
H	57.30928	119,203
I	57.88237	120,395
J	58.46120	121,599
K	59.04581	122,815
L	59.63627	124,043
M	60.23263	125,284
N	60.83495	126,537
O	61.44330	127,802
P	62.05774	129,080
Q	62.67831	130,371
R	63.30510	131,675
S	63.93815	132,991
T	64.57753	134,321
U	65.22331	135,664
V	65.87554	137,021
W	66.53429	138,391
X	67.19964	139,775
Y	67.87163	141,173

**Benefits for Assistant Superintendent**

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

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



**CITY OF SALEM SCHOOL DIVISION**

**SALEM CITY SCHOOLS  
2018-2019 ADMINISTRATOR SALARY SCALE**

Step		A2	A3	A4	A6	A7	A9	A10	A13
		210 Days	260 Days	260 Days	260 Days	220 Days	260 Days	260 Days	260 Days
		Elem School Assistant Principal	Middle School Assistant Principal	High School Assistant Principal	Supervisor; Elem School Principal	Supervisor Guidance & Health	Middle School Principal	Director; High School Principal	Assistant Superintendent
A	1	\$ 55,130	\$ 71,670	\$ 75,253	\$ 82,967	\$ 73,713	\$ 91,471	\$ 96,044	\$ 111,183
B	2	55,682	72,386	76,006	83,796	74,450	92,385	97,005	112,295
C	3	56,239	73,110	76,766	84,634	75,194	93,309	97,975	113,418
D	4	56,801	73,841	77,533	85,480	75,946	94,242	98,954	114,552
E	5	57,369	74,580	78,309	86,335	76,706	95,185	99,944	115,698
F	6	57,943	75,325	79,092	87,199	77,473	96,137	100,943	116,855
G	7	58,522	76,079	79,883	88,071	78,247	97,098	101,953	118,023
H	8	59,107	76,840	80,681	88,951	79,030	98,069	102,972	119,203
I	9	59,698	77,608	81,488	89,841	79,820	99,050	104,002	120,395
J	10	60,295	78,384	82,303	90,739	80,618	100,040	105,042	121,599
K	11	60,898	79,168	83,126	91,647	81,425	101,040	106,092	122,815
L	12	61,507	79,960	83,957	92,563	82,239	102,051	107,153	124,043
M	13	62,122	80,759	84,797	93,489	83,061	103,071	108,225	125,284
N	14	62,744	81,567	85,645	94,424	83,892	104,102	109,307	126,537
O	15	63,371	82,382	86,501	95,368	84,731	105,143	110,400	127,802
P	16	64,005	83,206	87,366	96,322	85,578	106,195	111,504	129,080
Q	17	64,645	84,038	88,240	97,285	86,434	107,256	112,619	130,371
R	18	65,291	84,879	89,123	98,258	87,298	108,329	113,745	131,675
S	19	65,944	85,727	90,014	99,240	88,171	109,412	114,883	132,991
T	20	66,604	86,585	90,914	100,233	89,053	110,506	116,032	134,321
U	21	67,270	87,451	91,823	101,235	89,943	111,611	117,192	135,664
V	22	67,942	88,325	92,741	102,247	90,843	112,728	118,364	137,021
W	23	68,622	89,208	93,669	103,270	91,751	113,855	119,548	138,391
X	24	69,308	90,100	94,605	104,302	92,669	114,993	120,743	139,775
Y	25	70,001	91,001	95,551	105,345	93,595	116,143	121,951	141,173

**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 if a VRS Plan 1 or 2 member  
 Group health insurance available; employer contribution varies by coverage  
 Group dental insurance available; employer contribution varies by coverage  
 VRS life insurance premium paid

**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 if a VRS Plan 1 or 2 member  
 Group health insurance available; employer contribution varies by coverage  
 Group dental insurance available; employer contribution varies by coverage  
 VRS life insurance premium paid

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

*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.*