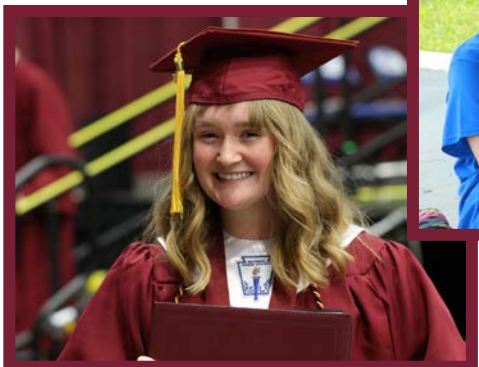


Salem City Schools

510 S. College Avenue
Salem, Virginia 24153

2019 – 2020 Budget

www.salem.k12.va.us



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

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Organization of the Budget Document

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

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

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

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

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

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

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



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Executive Summary

Back of Tab

Salem City Schools

Principal Officials



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

School Administration

Dr. H. Alan Seibert, Superintendent

Director of Human Resources.....	Ms. Kirstine M. Barber
Director of Instruction and Innovation.....	Ms. Jennifer P. Dean
Director of Business.....	Ms. Mandy C. Hall
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 and Career Readiness	Mr. Jamie C. Soltis
Clerk to the Board.....	Ms. Kathy A. Jordan

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

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



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 2020 features increased revenue projections that permit the investment in the school division, primarily in the form of an average 3.0% 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 26, 2019.

The national economy continues a slow recovery from the recession which officially ended in June 2009 with national unemployment averaging 3.6% in April 2019 (down from 4.0% in June 2018), low interest rates, moderated energy costs, and the Dow Jones Industrial Average closing at record highs during October 2018. The Dow has recently reacted to investors' concerns about the President's trade wars. 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's total revenue collections rose 6.2% through April, ahead of the annual forecast of 5.9% growth over the last fiscal year. The state reports general fund collections of \$16.7 billion compared to \$15.7 billion in FY18. State collection of sales and use taxes rose 2.9% in April. Steady employment growth continues to boost state revenues. Virginia's unemployment rate for April was 2.9% and remains below the national rate however, the state employment participation rate continues to lag pre-Great Recession percentages. Meanwhile, more unfunded demands are being placed on divisions than ever before. Despite shrinking resources, school divisions are expected to meet rising standards, respond to greater student needs, and prepare students for a globally competitive workplace. Divisions struggle to find resources to maintain current programs and support for students with increasing needs. Funding to launch new initiatives to raise student achievement, add technology, and train teachers to meet these challenges is not available.

The total budget adopted by the Board on March 26 was \$47,539,883 which consists of \$43,554,396 for the General Fund, \$2,072,931 for the Grant Fund, and \$1,912,556 for the Cafeteria Fund. This proposed budget overall is \$998,548 or 2.1% higher than the original adopted budget of \$46,541,335 for FY19. Increases in our budget are mostly attributed to average 3.0% pay raise for all employees and increases in health insurance.

The budget addresses an average 3.0% raise for employees, continued funding for the Distinguished Scholar Program and the International Baccalaureate program, funding for a possible 4% 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 20 budget is built using a conservative ADM estimate of 3,800, which is higher than the 3,790 estimate used for FY19. 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 few years. The chart below shows the difference between the budgeted ADM and the actual March 31 ADM.

Year	Budget	March 31 ADM	Difference
2019-20	3,800	TBD	TBD
2018-19	3,790	3,836	46
2017-18	3,740	3,872	132
2016-17	3,710	3,775	65
2015-16	3,760	3,716	(44)
2014-15	3,760	3,774	14
2013-14	3,760	3,761	1

State Funding

FY20 is the second year of the biennial (two-year) budget which means education funding normally stays about the same as the previous year. 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. We are at 100% of the phase-in of VRS board-certified rates based upon the 2012 legislation. This year's rate is recommended to remain the same at 15.68%.

The Governor's proposed budget would have resulted in a net budget increase of \$1,201,179. The House passed budget would have increased our budget by \$1,145,454 and the Senate passed budget

would have increased our budget by \$1,061,208. The final General Assembly budget used in creating the FY20 budget increased our budget by \$1,092,290 which consisted mostly of a compensation supplement and a supplemental lottery per pupil allocation.

Local Revenue

Salem City provides significant support for our instructional program funding approximately 47% of our operating budget each year. The transfer for FY20 shows an increase of \$80,000. 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 3.0% salary increase for employees is included in the budget as presented at a cost of \$919,751.
- A 4% increase is factored in for health insurance amounting to \$39,434.
- 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 (\$90,985).
- 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 classes at East Salem Elementary and G. W. Carver Elementary.

Non-Resident Tuition

The non-resident tuition rates and associated pricing tiers established for FY20 will remain the same based on the proposed fee schedule.

- \$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. Salem's claims experience will impact the rate as well. A 4% increase in premiums is factored in this budget. 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. Our Federal and State grants are projected to decrease by 2.6% or \$54,315 in FY20. 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 2018 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.

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.

FY20 will be the sixth 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 will increase by \$0.10 for 2019-2020.

Salem City Schools - Summary of Proposed Cafeteria Meal Prices

	<u>FY17</u>	<u>FY18</u>	<u>FY19</u>	<u>FY20</u>
Elementary Breakfast	\$1.25	\$1.25	\$1.25	\$1.25
Elementary Lunch	2.30	2.40	2.50	2.60
Middle and High School Breakfast	1.25	1.25	1.25	1.25
Middle and High School Lunch	2.50	2.60	2.70	2.80
Reduced Breakfast	.30 (Set by fed. govt.)			
Reduced Lunch	.40	.40	.40	.40
Adult Breakfast	1.55	1.55	1.55	1.55
Adult Lunch	3.25	3.25	3.25	3.25
Milk	.50	.50	.50	.50

Conclusions and Future Trends Beyond FY20

The FY20 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
- 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.

A handwritten signature in black ink, reading 'H. Alan Seibert'.

H. Alan Seibert, Ed. D.
Superintendent

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

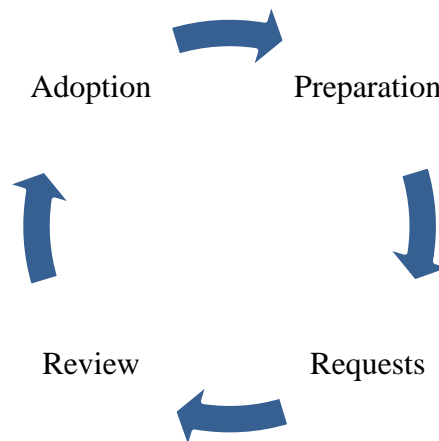
BUDGET CALENDAR

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

August 2018
<ul style="list-style-type: none"> • CIP requests from Schools and Departments
October 2018
<ul style="list-style-type: none"> • School Board adopts new CIP
November 2018
<ul style="list-style-type: none"> • Administrative staff discusses budget priorities • Report to School Board on budget priorities • Budget calendar presented to School Board
December 2018
<ul style="list-style-type: none"> • Budget Prep in New World opened to principals and directors • School Board holds first public hearing to receive suggestions for budget priorities
January 2019
<ul style="list-style-type: none"> • Directors and principals submit school level prioritized non-personnel budget requests • Non-personnel budget verified on-line by Director of Business • Update to School Board on Governor's introduced budget and latest budget impact • General Assembly convenes • Director of Business and central office budget team review all budget requests with principals
February 2019
<ul style="list-style-type: none"> • Superintendent, Director of Business, the Director of HumanResources and other division leadership meet with principals and central office staff to review personnel needs after student enrollment projections are finalized • Update to School Board on House and/or Senate introduced budgets and latest budget impact
March 2019
<ul style="list-style-type: none"> • Superintendent presents budget to School Board based on best available state revenue estimates • Second public hearing on budget • School Board adopts total budget and sends it to City Council for approval prior to April 1
April 2019
<ul style="list-style-type: none"> • Superintendent and School Board Chairman present budget to City Council at a regular City Council meeting, typically the second meeting of the month
May 2019
<ul style="list-style-type: none"> • Subsequent report to School Board, as needed, with salary recommendations • City Council formally appropriates funding for school budget • Superintendent and Director of Business review adopted budget with staff as needed
By July 1, 2019
<ul style="list-style-type: none"> • Budget published on-line with bound copy to be distributed by August 15th

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 2020 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 26, 2019. 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 June 24, 2019.

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 9, 2018 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 3,800. ADM for FY19 was 3,836, a 46 increase over the budgeted ADM of 3,790. 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 2019-20) result in an increased enrollment assumption for budgeting purposes.

The FY20 budget reflects an increase in state revenue of \$1,092,290 that includes an increase in sales tax collections, an increase in the compensation supplement and a supplemental lottery per pupil allocation. Local revenue from Salem City reflects an increase of \$80,000. The budget for debt service is no longer shown due to an auditor's recommendation. If that were factored into the total, the total local appropriation would be \$1,900,384 higher (which reflects a decrease of \$191,199 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 will be evaluated next year. There are no changes for FY20.

The budget includes \$926,451 to provide compensation increases for staff and the addition of 3 teaching positions due to increased enrollment or class scheduling needs, and an additional bus aide for transportation. This includes an average 3.0% raise for employees.

Other expenditures highlights include:

- Continued funding for the Distinguished Scholar Program (\$22,000) and the International Baccalaureate program (\$90,985).
- Funding for a possible 4% increase in health insurance (\$39,434).
- 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
1. All students will graduate with a board-approved diploma or its equivalent.	a) School counselors will identify students with credit deficits and develop plans to promote on-time graduation in grades 9-12.
2. All graduates will exhibit college and career readiness by demonstrating proficiency on an industry credential, state licensure exam, and/or a national assessment.	b) Each school will develop action plans to support students in need of emotional, social, or academic intervention.
3. The division will ensure that instruction is aligned with intended learner outcomes (ILO's)	c) Develop ILO's for core disciplines in grades K-12 and align progress reports.
4. By 2020, all teachers will record and report grades by learning standard.	d) The division will support and provide professional development that promotes cultural proficiency, personalized learning, authentic assessment, and standards-based learning.
5. The division will create and provide a more authentic learning environment and balanced assessment program.	e) By 2022, the division will expand the one student:one device initiative (1:1) to grades 3-12.
6. The division will provide personalized learning opportunities to students in grades K - 12.	f) The division will provide instruction in goal setting to students in K-12.
7. The division will foster the development of	

<p>social and emotional skills to ensure that all students attain the skills they need to be successful members of the 21st Century Global Economy.</p> <p>8. The division will provide and support a variety of IB, AP, elective courses and Career and Technical programs at Salem High School and through external educational and business partnerships to ensure that ALL students are engaged in coursework related to areas of individual interest and aptitude.</p>	<p>g) The division will adopt and implement a framework to support the development of social and emotional skills that include but are not limited to Habits of Mind, executive functioning, and learner agency.</p> <p>h) The division will continue its emphasis on student enrollment in IB and AP classes, and courses that are Dual Enrolled through VWCC.</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 \$7,000 supplemental pay and enrichment materials for curriculum development in Personalized Learning.

Assessment <i>"We are committed to excellence in all that we do."</i>	
Desired Outcome <ol style="list-style-type: none"> 1. All students will meet or exceed personalized growth targets. 2. All students will meet or exceed state standards as assessed by the Virginia Standards of Learning Assessment Program. 3. Salem students will exceed the state and national average mean scores on the SAT and ACT annually. 4. The division will expand the development and use of authentic assessments. 5. Students will demonstrate proficiency on assessments and /or industry credentials related to individual post-secondary goals identified in their student selected Career Pathway Plan of Study (CPPS). 6. Division staff will demonstrate increased awareness of the impact of culture on achievement in order to ensure deep equity. 	Actions <ol style="list-style-type: none"> a) The division will expand and support the use of Data Teams at each school to assist administrators and teachers in the use of data to inform instructional practice and improve student achievement. b) Staff will develop annual goals for the use of formative assessment strategies and descriptive feedback to increase student learning. c) The division will collect and report PALS data (grades K – 2) and MAP data (grades 2 – 9). d) The division will administer the PSAT to students in the 10th grade annually and provide professional development to teachers based on PSAT data. e) Staff development will be provided on the development and use of authentic assessments and performance tasks that reflect individual differences to measure student achievement.

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.

Communication and Community Relations <i>"Student success is a shared responsibility among schools, parents, and community partners."</i>	
Desired Outcomes <ol style="list-style-type: none"> 1. The division will maintain a 95% approval rating with parents, students, staff, and the community as measured by survey every two years. 	Actions <ol style="list-style-type: none"> a) The division and all schools will utilize a variety of communication strategies to ensure that parents and community stakeholders are provided with timely

<ol style="list-style-type: none"> 2. By 2020, 90% of stakeholders will indicate their satisfaction with the method their child's school uses to report student achievement. 3. The division will communicate the key components associated with Virginia's "Profile of a Graduate". 4. The division will communicate the benefits of cultural proficiency, personalized learning, authentic learning, assessment for learning and standards-based learning. 	<ol style="list-style-type: none"> 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.
---	--

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

Safety and Organizational Management <i>"Students learn best in a safe and disciplined environment provided by caring and respectful adults."</i>	
Desired Outcomes <ol style="list-style-type: none"> 1. Staff and students will report that the Salem City School Division provides a safe and disciplined learning environment. 2. The school calendar, transportation schedules, school schedules, and school facilities will reflect the division's emphasis on personalized learning in a modern workplace. 3. By 2020, division salaries will rank first when compared to regional school divisions in each salary range and employment category. 4. The Salem City School Division will provide classroom environments that reflect and value cultural diversity. 5. The division will support students physical and mental well-being during times of acute stress and trauma. 	Actions <ol style="list-style-type: none"> a) All schools will implement Virginia's Tiered Systems of Support. b) The division and all schools will annually review safety and crisis management procedures. c) The division will review research related to school schedules, calendars, and facilities and implement incremental changes to promote student health, well-being, and personalized learning. d) The division will fully implement the recommendations of the 2015 salary study. e) The division will provide programs of support and facilitate contact with community agencies for student and families dealing with trauma.

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 30 years' experience with a bachelor's degree. The school division included \$919,751 in the FY20 budget to provide for an average 3.0% salary increase. The budget also includes \$35,000 for a new salary study.

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

<p>centered learning opportunities.</p> <p>4. The division will provide parents and students with information related to a variety of post-secondary education and training opportunities related to their areas of interest and aptitude.</p>	<p>business, industry, and postsecondary partners.</p> <p>c) Evaluate and consider changes/updates/additions to Career and Technical Education opportunities.</p> <p>d) Salem High School will communicate and support CCAP and Upward Bound programs.</p>
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Salem City Schools' budget includes sufficient funding to accomplish these goals.

Technology	
<p>Desired Outcomes</p> <ol style="list-style-type: none"> 1. The Salem City School Division will provide the necessary infrastructure, hardware and software to support the division's expansive of personalized learning and the one student:one device digital conversion. 2. The Salem City School Division will provide multiple formal and informal learning opportunities related to online safety and digital citizenship. 3. The division will foster classroom environments that support innovation. 4. The division will support the implementation of technology and Computer Science standards in grades K-12. 	<p>Actions</p> <ol style="list-style-type: none"> a) Staff will be trained in the use of instructional technology to promote student engagement. b) Resources will be allocated for the purchase and maintenance of instructional technology and infrastructure to support its use. c) The division will support the continued development and availability of innovative courses and programs. d) All students will complete a formal program to address digital citizenship and online safety in grades K - 6.

The school division included \$211,560 in this budget to cover cost of software licensing fees, \$61,175 for instructional software and \$170,000 for the Chromebook lease payment as part of the school divisions' 1:1 technology initiative.

COMPOSITE INDEX

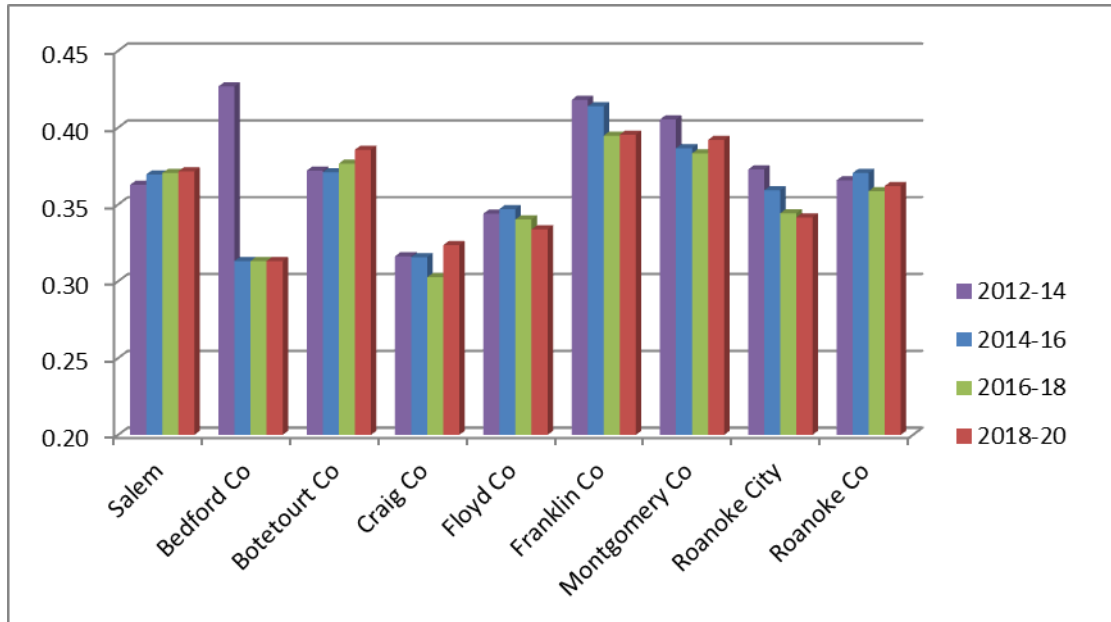
Salem City Schools receives revenue from local (city), state, and federal sources. State and City funds are our two largest sources of revenue.

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

BALANCED BUDGET

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

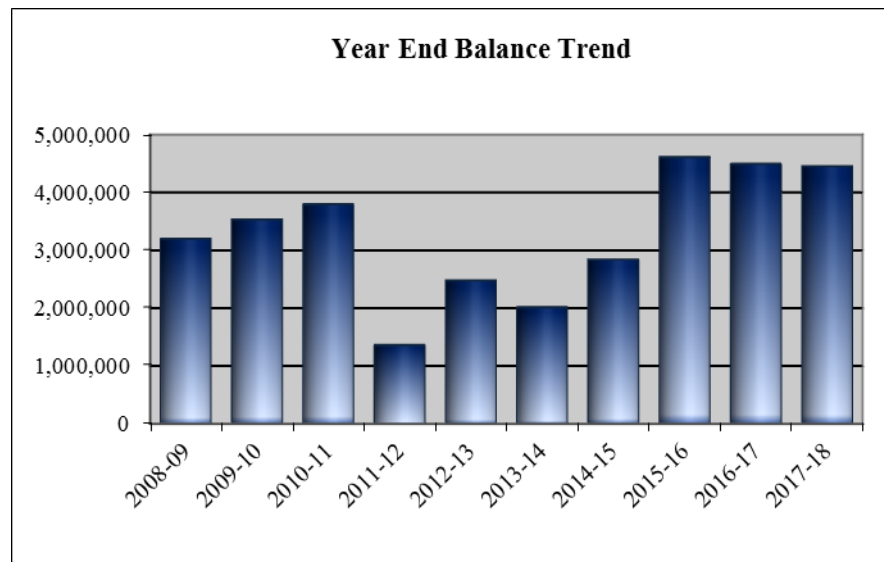
SCHOOL BOARD POLICY

The School Board and Salem City Council enjoy a polite, collaborative and productive working relationship and have worked together to safeguard the children and family they serve. Both boards have identified opportunities in the midst of challenges and continued to improve as organizations. The School Board and City Council have adopted financial policies governing the use of year end balances for the school division. All funds not encumbered or spent by the end of the fiscal year (June 30th) shall be returned to City Council. In accordance with City Council Resolution Number 487: "All funds appropriated by City Council for use by the School Board, unexpended at the close of any fiscal year, as determined by the City's annual audit, shall be placed in a general reserve account for non-recurring

expenditures of the school division as determined by the School Board with the consent of City Council.”

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

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

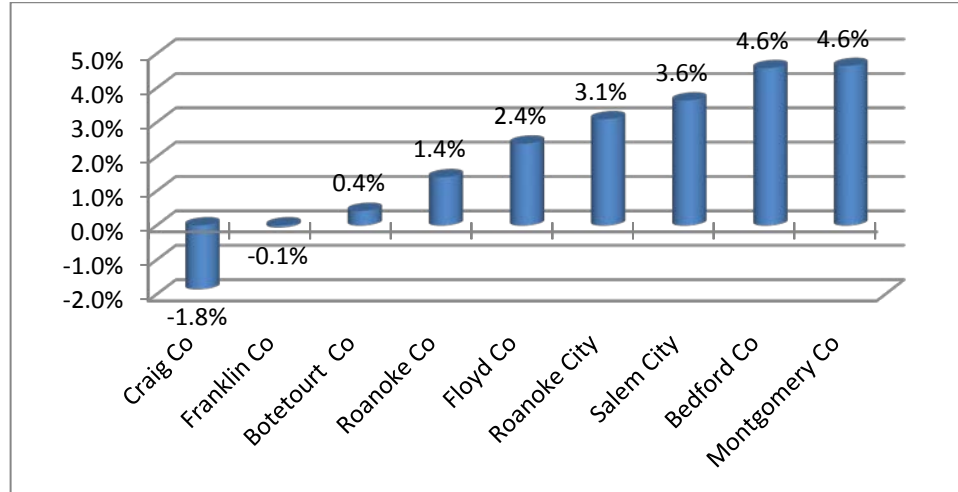


Year-end balance for FY09, FY10, and FY11 showed an increase due to a planned renovation of South Salem Elementary School. The year-end balance for FY12 was significantly lower than previous years due to the start of the South Salem construction project. The FY16 and FY17 year-end balance shows an increase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

POPULATION GROWTH

For the period of 2010 – 2018, Salem City’s population grew slightly with a 3.6% increase. The chart below shows the population increase or decrease comparison for surrounding Salem City localities.

Roanoke Metropolitan Area Population Growth Comparison For the Period 2010 to 2018

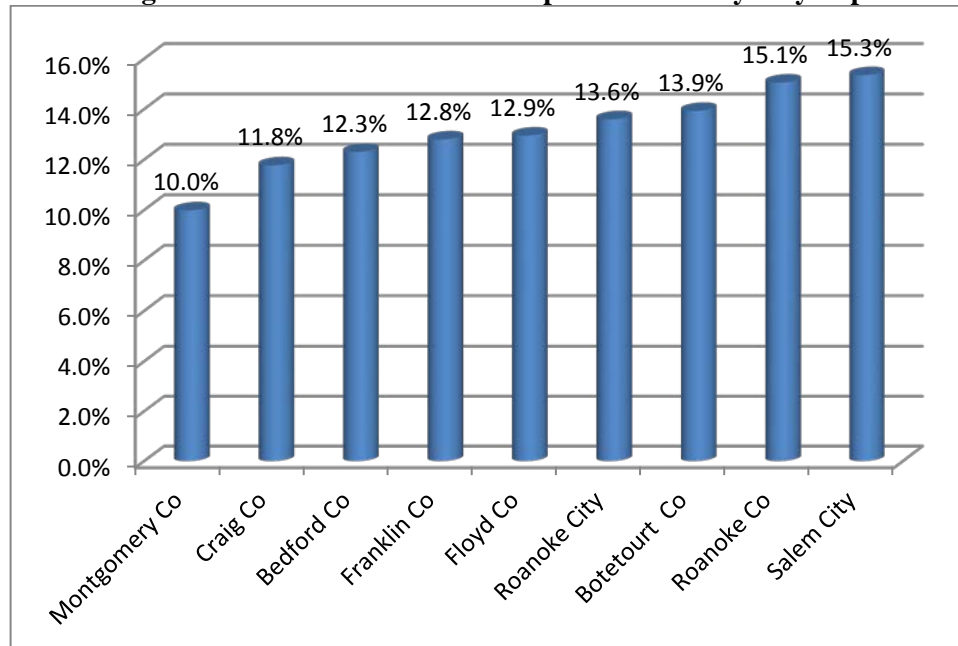


Source: University of Virginia, Weldon Cooper Center for Public Service.

SCHOOL ENROLLMENT AS COMPARED TO POPULATION

Salem City has the highest percentage of student enrollment in relation to total population in localities across the region. The results of this report show Salem City's student enrollment at 15.3% of the total City population.

Percentage of School Enrollment as Compared to County/City Population

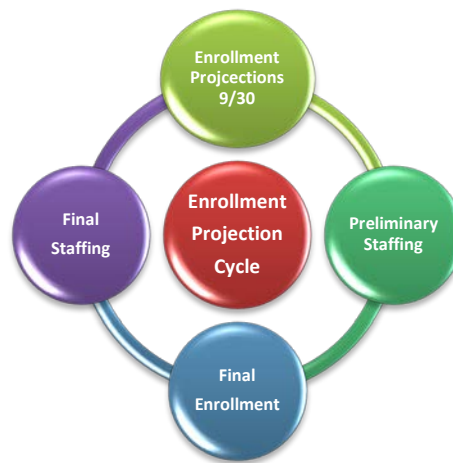


Source: University of Virginia, Weldon Cooper Center for Public Service and Table 15 of the Superintendent's Annual Report for Virginia.

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.

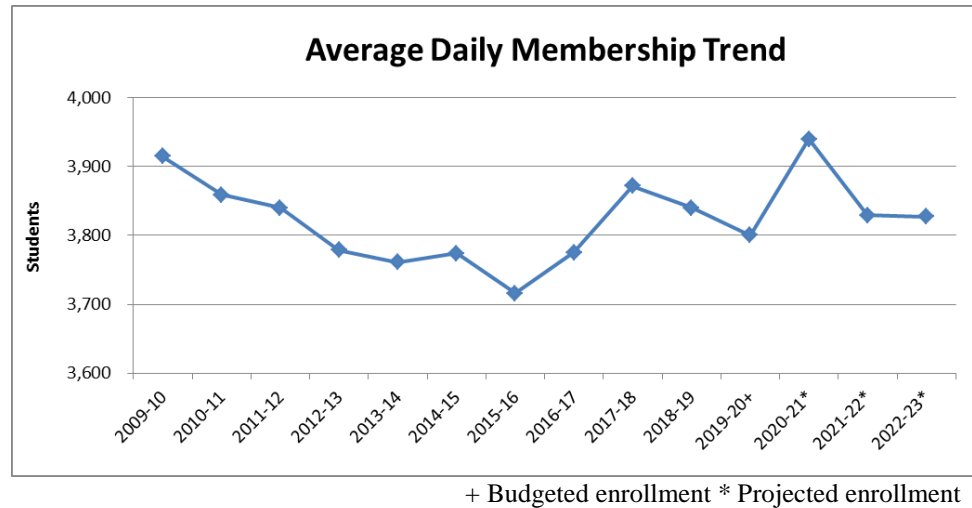


For purposes of the FY20 budget, the School Board started with the March 31, 2018 ADM of 3,872 and factored in the limited population growth in the Roanoke Valley. The school division obtained a third-party enrollment forecast which predicts a modest increase in enrollment over the next few years then a large decrease in FY22 which we will monitor and plan for; however, the official March 31, 2019 ADM was 3,836, forty-six students above budget. This and other factors, including the ongoing kindergarten enrollment for SY 2019-2020 at the time the budget was being prepared result in a slightly increased enrollment assumption for budgeting purposes. The FY20 budget was built with an ADM of 3,800, an increase of 10 students over prior year.



The following chart reflects the trend in student enrollment for school years 2010-2019 and a forecast to year 2023.

Year	Students
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	3,836
2019-20	3,800
2020-21	3,940
2021-22	3,829
2022-23	3,827



CLASS SIZE

Class size ratios for FY19 were slightly lower than last year. The elementary schools average 18.8 students per class compared with 19.3 in FY18 and 19.4 in FY17. By elementary school, the average class ratios are:

G W Carver – 18.2 to 1
 East Salem – 17.6 to 1
 South Salem – 19.7 to 1
 West Salem – 20.0 to 1

Overall, the class size across all Salem elementary schools is from 14 to 22 students per classroom in the primary (K - 2) and 15 to 25 students per classroom in the upper elementary (3 – 5) grades. Individual class sizes range from 15 to 22 at East Salem, from 14 to 21 at G W Carver, from 16 to 25 at South Salem, and from 18 to 24 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.

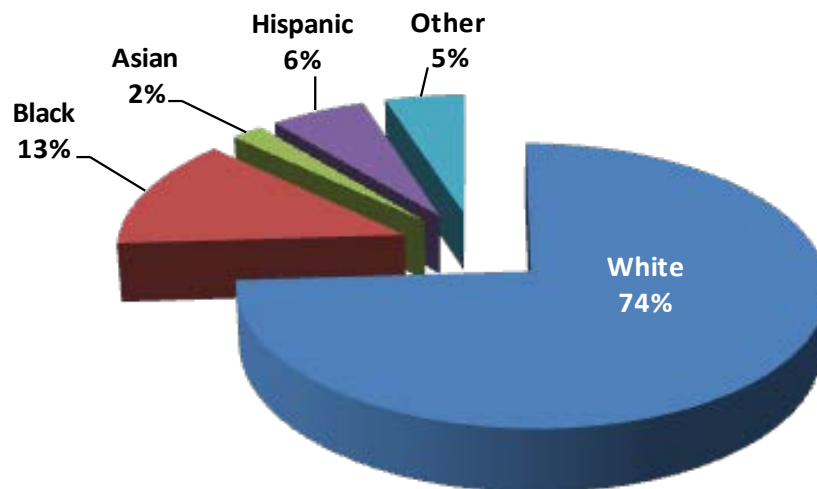
The average class size at Andrew Lewis Middle School in core academic classes, including beginning languages is 23.3, up .6 students from last year. Class enrollments range from 8 to 32 students. There are only four classes with fewer than 10 students (Chinese 1, Algebra I, Pre-Algebra, and Advanced English 8) and there are 83 core academic classes with more than 25 students (26 more than last year). It should be noted that there are 23 classes with 26 students, 31 classes with 27 students, 14 classes with 28 students, and 8 classes with 29 students, and only six core academic classes with 30 or more students. There are 20 classes with 30 or more students (13 fewer than last year). The reduction is due, in large part, to the addition of a Health/PE position at Andrew Lewis Middle this year.

The average class size in core academic classes, including world language classes at Salem High School decreased .5 students this year to 21.1 students per class (21.6 in FY18), with a range of 5 to 31 students. There are six core academic classes with fewer than 10 students and three upper level IB world language classes and three math courses (Computer Math, and Algebra 1 Block). There are 38 core academic classes with more than 25 students (17 fewer than last year). There were only five core academic classes with 30 or more students, three Modern World History classes, and two AP US/VA Government classes. There are nine additional classes with 30 or more students: five Physical Education classes and four band classes. There are 10 additional classes with fewer than 10 students: two upper level IB courses, two photojournalism courses, one combined Engineering/Architectural Drawing Class, two ceramics courses, Mechatronics, one economics course, and one personal finance course.

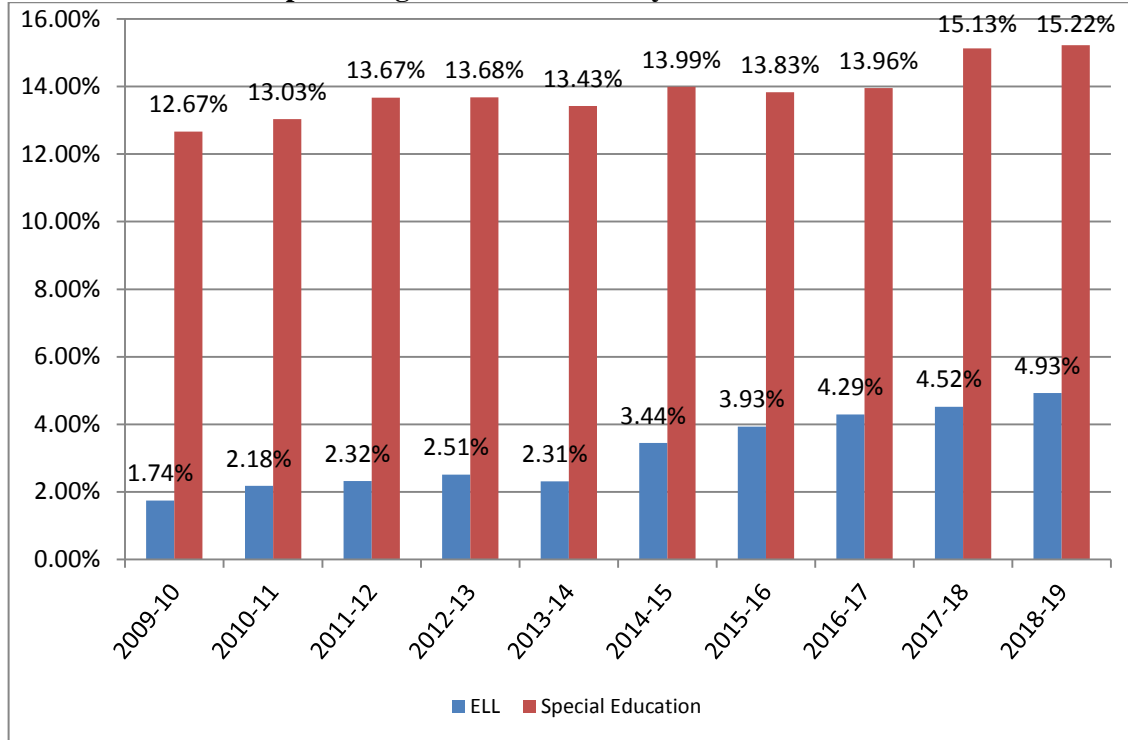
STUDENT DEMOGRAPHICS

Salem City Schools is the 68th largest of 132 school divisions in Virginia. Student demographics are anticipated to remain fairly constant. Special education 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 4.9% 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 39% division wide. The ethnic composition of Salem City Schools' student enrollment as of September 30, 2018 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 2018 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 FY19 school year based on their FY18 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 96.7% (highest rate in the Roanoke area) and one of the areas lowest dropout rates of 1.6% in FY18 (the latest data available).

**INNOVATIVE
SUCCESSFUL
PRACTICES
PROJECT**

Salem City Schools was one of 25 school districts in the nation to be selected and then studied as part of the Innovative Successful Practices Project that was orchestrated by the American Association of School Administrators.



Salem City Schools was once again named one of the top ten school districts in Virginia for 2019 by Niche. Ranking factors include state test scores, college readiness, graduation rates, SAT/ACT scores, teacher quality, and student and parent reviews.

South Salem Elementary School is among the 175 schools and 8 school divisions that earned a 2019 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.



South Salem Elementary received the Board of Education's Distinguished Achievement Award for meeting all state and federal accountability benchmarks and for making significant progress towards the goals for increased student achievement of the Governor and the Board of Education.

G. W. Carver Elementary School received the Virginia State Reading Association's Exemplary Reading Award for 2019. This honor is given annually by VSRA to recognize outstanding programs at the elementary, middle and high school levels that demonstrate literacy excellence throughout their schools.

Several teachers and staff members in Salem received high honors during the 2018-19 school year.

- Ms. Sonnya Preston, a Business Information and Technology teacher at Andrew Lewis Middle School, received the "Impactors of Excellence Award" from the Roanoke NAACP this year.
- Ms. Judith Painter, an eighth grade geography teacher at Andrew Lewis Middle School, was named the Social Studies' Teacher of the Year by the Virginia Council for the Social Studies.
- Andrea Johnson, an English teacher at Salem High Schools was named the 2019 Salem School Division Teacher of the Year.
- Thirty Salem teachers are National Board Certified (NBC). Achievement of NBC means that the teacher has met the highest standards for their profession.

DIVISION-WIDE FINANCIAL REPORTING AWARDS

The school division was awarded the Association of School Business Officials International (ASBO) Meritorious Budget Award for the 2018-2019 budget. This was the third 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' Comprehensive Annual Financial Report (CAFR) for the year ended June 30, 2018. 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 2018 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 two International Baccalaureate (IB) diploma candidates, 92 IB certificate candidates, and 53 Distinguished Scholars in the Class of 2019.
- 299 high school students took at least one IB course (608 total IB enrollments), 365 students took Pre-IB courses, and 194 students took at least one dual enrollment course in SY 2019.
- 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 \$170,000 in scholarship money.

Accomplishments in SY 2019:

- Four 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 forensics team won their fourteenth consecutive Division 4A State Championship.

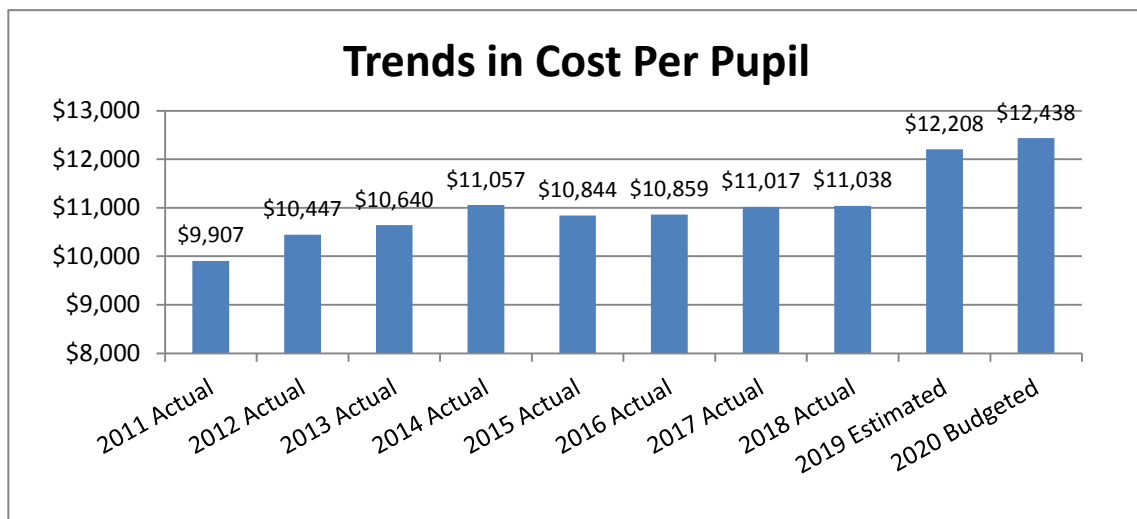
Graduation Statistics for the Class of 2019

The chart below provides a variety of information regarding the Class of 2019 high school graduates:

School	Graduates	% College Bound	On-Time Graduation Rate
Salem High	317	83	95.27%

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 FY11 - FY18 were taken from Table 15 of the Superintendent’s Annual Report for Virginia for the respective years. The FY19 cost per pupil is an estimate based on the adopted FY19 budget. The FY20 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 2018 (latest year comparable data is available). As illustrated by the charts, Salem City Schools was ranked 5th in per pupil spending and ranked 5th in Math SOL scores, 3rd on English - Reading SOL scores, and 1st in on-time graduation rates.

Locality	Per Pupil Expenditure (a)	Rank
Roanoke City	\$ 13,356	1
Franklin County	11,656	2
Botetourt County	11,521	3
Montgomery County	11,204	4
Salem City	11,038	5
Roanoke County	10,878	6

Locality	Math SOL (b)	Rank
Botetourt County	86	1
Roanoke County	86	2
Montgomery County	81	3
Franklin County	80	4
Salem City	79	5
Roanoke City	75	6

Locality	English Reading SOL (b)	Rank
Botetourt County	86	1
Roanoke County	85	2
Salem City	81	3
Montgomery County	81	4
Franklin County	80	5
Roanoke City	73	6

Locality	Graduation Rate (b)	Rank
Salem City	96.7	1
Montgomery County	95.4	2
Botetourt County	95.3	3
Roanoke County	95.2	3
Roanoke City	90.0	5
Franklin County	90.0	6

a Source: State Superintendent's Annual Report for Virginia,
Fiscal Year 2018, Table 15.

b School Division Report Card for 2018.

ALLOCATION OF PERSONNEL RESOURCES

The information below is a summary by position of personnel resource changes included in the FY20 budget as compared to FY19. The total number of full time equivalent positions for FY20 is 534.2.

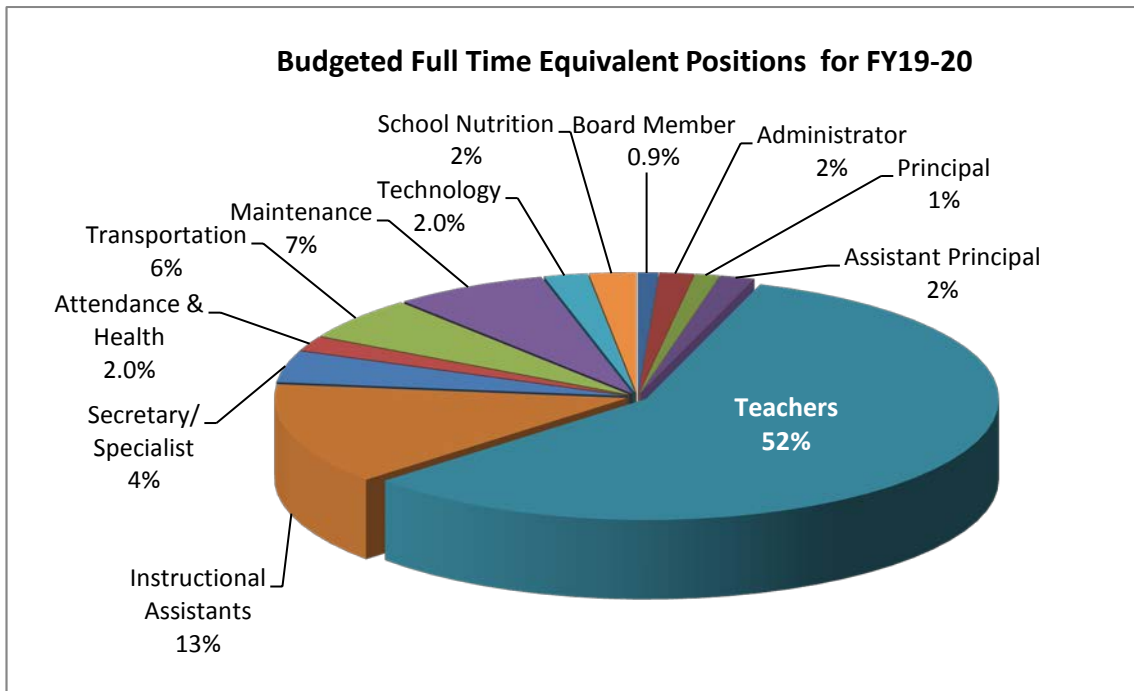
3 teaching positions were added for FY20 due to increased enrollment or class scheduling needs. One teacher at Salem High School for computer science, contract hours were increased for a math teacher at Salem High School, and a reading position at Andrew Lewis Middle. One early childhood position was added at G. W. Carver Elementary. A bus aide was also added in Transportation.

	FY19	FY20	Difference
Board Member	5.0	5.0	-
Administrator	8.5	8.5	-
Principal	6.0	6.0	-
Assistant Principal	8.5	8.5	-
Teacher	306.8	309.8	3.0
Instructional Assistant	72.6	72.6	-
Secretary/Specialist	22.6	22.6	-
Attendance and Health	10.5	10.5	-
Transportation	29.8	30.8	1.0
Maintenance	37.6	37.6	-
Technology	10.7	10.7	-
School Nutrition	11.6	11.6	-
Total	530.1	534.2	4.0

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.

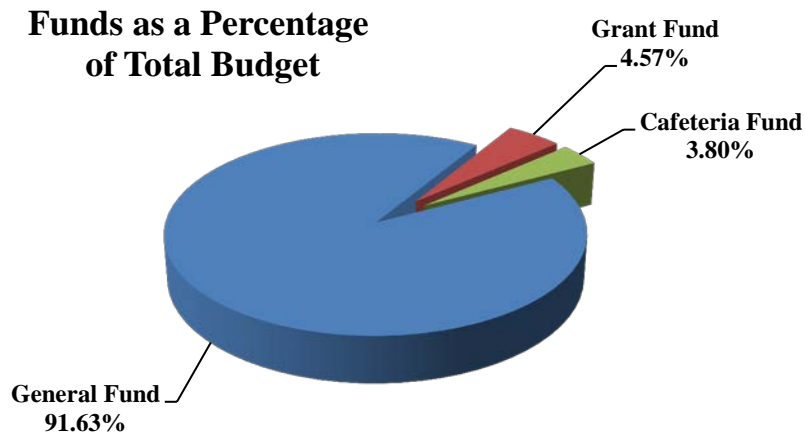


Personnel resources are allocated as follows:



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 FY20 approved General Fund budget reflects an increase of 2.1% over the FY19 budget. The Grant Fund reflects an expected decrease in funds for education of \$54,315. The Cafeteria Fund reflects an increase of \$142,418, or 8%.

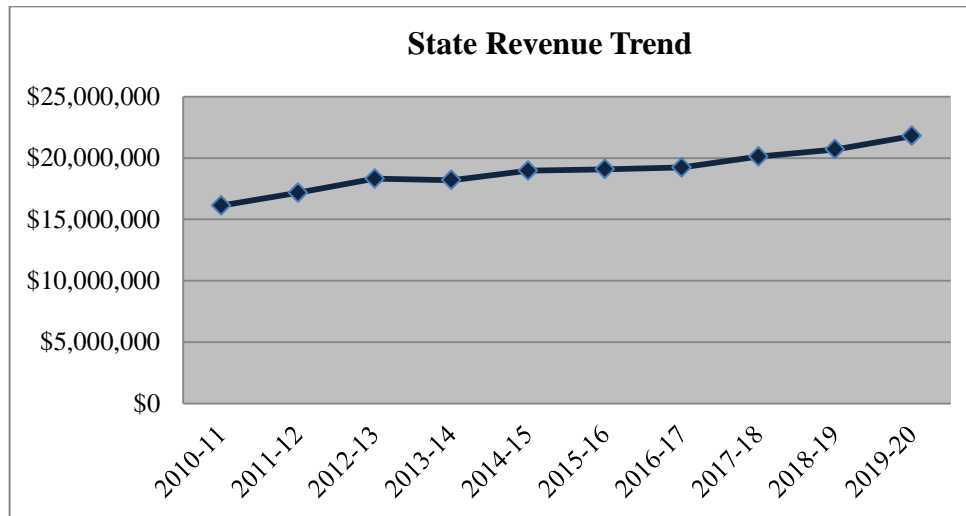
Fund	Budget 2018-19	Budget 2019-20	Increase (Decrease)	Percent Change
General Fund	\$ 42,643,951	\$ 43,554,396	\$ 910,445	2.1%
Grant Fund	2,127,246	2,072,931	(54,315)	-2.6%
Cafeteria Fund	1,770,138	1,912,556	142,418	8.0%
Total Funds	\$ 46,541,335	\$ 47,539,883	\$ 998,548	2.1%

The FY20 School Budget reflects an overall increase of 2.1% over the prior year with the General Fund representing the largest share of that increase. Further discussion of these budget variances by fund follows this section.

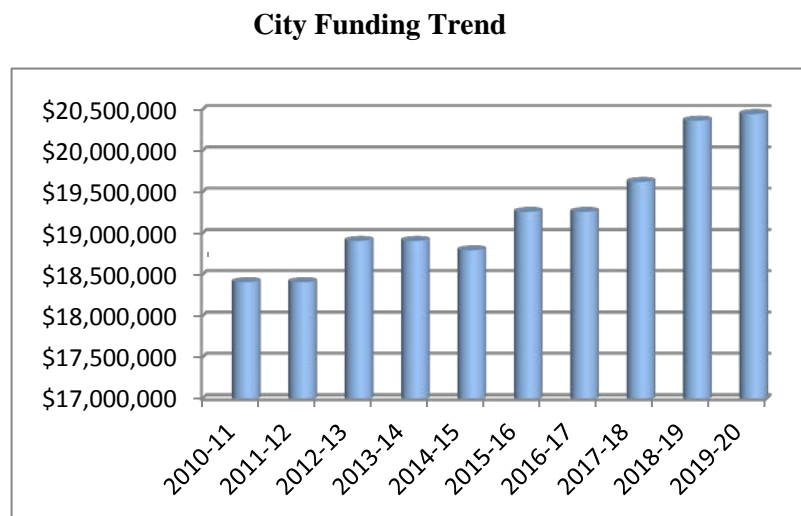
SCHOOL BOARD APPROVED FY20 GENERAL FUND BUDGET

General Fund Revenue Highlights

The revenue projections for FY20 in the General Fund reflect several significant assumptions. State revenue was projected using the General Assembly's approved state budget for FY20. The projected increase in state revenue for Salem City Schools is \$1,092,290 or 5.28%. The graph below is a historical trend analysis of state revenues.



The allocation of City funding for schools is approximately 47% of the operating budget and reflects an increase of \$80,000, or 0.4%. The bar graph below illustrates the city funding over the past ten years.



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

		Budget 2018-19	Budget 2019-20	Increase (Decrease)
State Sales Tax	\$	3,722,397	\$ 3,959,973	\$ 237,576
State Revenue		16,979,990	17,834,704	854,714
Transfer from City		20,375,621	20,455,621	80,000
Other Revenue		1,565,943	1,304,098	(261,845)
Total Revenues	\$	42,643,951	\$ 43,554,396	\$ 910,445

General Fund Expenditure Highlights

The following priority increases were funded in the FY20 General Fund budget:

Compensation and Benefits

- \$919,751 in included in the budget to fund an average 3.0% salary increase, the addition of 3.0 teaching positions (FTE's) due to increased enrollment or necessary services and the addition of one bus aide in Transportation.
- A 4% increase in health insurance premiums is factored in this budget amounting to \$39,434.
- Continued support for National Board Certification for teachers.
- Continuation of the Retirement: Extended Work Incentive Program (REWIP).

Non-Salary Operations

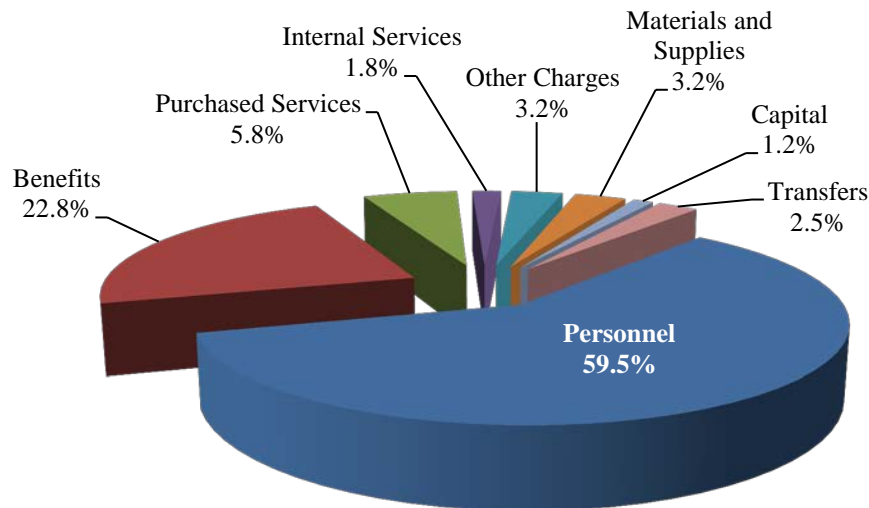
- Funding for the second year of the lease agreement for Chromebooks (\$170,000).
- Continued funding for the Distinguished Scholar Program (\$22,000) and the International Baccalaureate Program (\$90,985).



Budgeted expenditures in the General Fund by object are:

	Budget FY19	Budget FY20	Increase (Decrease)
Personnel	\$ 25,277,069	\$ 25,923,627	\$ 646,558
Benefits	9,749,414	9,938,820	189,406
Purchased Services	2,594,116	2,528,701	(65,415)
Internal Services	758,237	774,375	16,138
Other Charges	1,371,518	1,385,313	13,795
Materials and Supplies	1,245,587	1,381,775	136,188
Capital	536,900	536,900	-
Transfers	1,111,110	1,084,885	(26,225)
	<u>\$ 42,643,951</u>	<u>\$ 43,554,396</u>	<u>\$ 910,445</u>

Budgeted Expenditures as a Percentage of Total Budget



General Fund	Budget FY19	Budget FY20	Increase (Decrease)	Forecast FY21	Forecast FY22	Forecast FY23
Revenues:						
State	\$ 20,702,387	\$ 21,794,677	\$ 1,092,290	\$ 21,595,348	\$ 21,751,262	\$ 22,231,418
Local	20,375,621	20,455,621	80,000	20,455,621	20,455,621	20,455,621
Other	1,565,943	1,304,098	(261,845)	1,304,098	1,304,098	1,304,098
Total Revenues	42,643,951	43,554,396	910,445	43,355,067	43,510,981	43,991,137
Expenditures:						
Personnel	25,277,069	25,923,627	646,558	26,182,862	26,444,693	26,709,140
Benefits	9,749,414	9,938,820	189,406	10,038,208	10,138,590	10,239,976
Purchased Services	2,594,116	2,528,701	(65,415)	2,528,701	2,528,701	2,528,701
Internal Services	758,237	774,375	16,138	774,375	774,375	774,375
Other Charges	1,371,518	1,385,313	13,795	1,385,313	1,385,313	1,385,313
Materials	1,245,587	1,381,775	136,188	1,381,775	1,381,775	1,381,774
Capital	536,900	536,900	-	536,900	536,900	536,900
Transfers	1,111,110	1,084,885	(26,225)	526,932	320,635	434,958
Total Expenditures	42,643,951	43,554,396	910,445	43,355,067	43,510,981	43,991,137
Revenues over (under)						
Expenditures	-	-	-	-	-	-
Beginning Fund Balance	4,374,271	4,374,271	-	4,374,271	4,374,271	4,374,271
Ending Fund Balance	\$ 4,374,271	\$ 4,374,271	-	\$ 4,374,271	\$ 4,374,271	\$ 4,374,271

OTHER SCHOOL BOARD APPROVED FY20 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 FY20 is shown under the grant fund tab in this publication.

Grant Fund	Budget FY19	Budget FY20	Increase (Decrease)	Forecast FY21	Forecast FY22	Forecast FY23
Revenues:						
Federal	\$ 1,768,546	\$ 1,715,195	\$ (53,351)	\$ 1,715,195	\$ 1,715,195	\$ 1,715,195
State	358,700	357,736	(964)	357,736	357,736	357,736
Total Revenues	2,127,246	2,072,931	(54,315)	2,072,931	2,072,931	2,072,931
Expenditures:						
Personnel	1,227,521	1,277,417	49,896	1,277,417	1,277,417	1,277,417
Benefits	401,196	414,191	12,995	414,191	414,191	414,191
Purchased Services	185,915	191,667	5,752	191,667	191,667	191,667
Other Charges	68,185	53,632	(14,553)	53,632	53,632	53,632
Materials	244,429	136,024	(108,405)	136,024	136,024	136,024
Total Expenditures	2,127,246	2,072,931	(54,315)	2,072,931	2,072,931	2,072,931
Revenues over (under) Expenditures	-	-	-	-	-	-
Beginning Fund Balance	78,474	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. 52% of the revenue is derived from funding for free and reduced lunches. The second largest revenue source, 46%, is funding from the sale of student and adult lunches. As compared to FY19, the School Nutrition budget is increasing by 8.0%. The increase of \$142,418 is due in part to an increase in participation that coincides with our increase in enrollment but also a required increase in lunch prices. The Healthy Hunger Free Kids Act of 2010 requires that school lunch prices be evaluated annually until the price charged for a full pay student reaches the difference in what the federal lunch program reimburses for a free lunch and what they reimburse for a full pay lunch. To comply with this federal mandate, we will be increasing student and adult lunches by no more than 10 cents. The charts below provide additional information on the Cafeteria Fund.

Cafeteria Fund	Budget FY19	Budget FY20	Increase (Decrease)	Forecast FY21	Forecast FY22	Forecast FY23
Revenues:						
Cafeteria Sales	\$ 835,622	\$ 874,196	\$ 38,574	\$ 882,938	\$ 891,767	\$ 900,685
Federal	899,048	1,000,534	101,486	1,010,539	1,020,645	1,030,851
State	26,168	28,526	2,358	28,526	28,526	28,526
Other	9,300	9,300	-	9,300	9,300	9,300
Total Revenues	1,770,138	1,912,556	69,848	1,931,303	1,950,238	1,969,362
Expenditures						
Salaries	568,487	597,770	29,283	609,725	621,920	634,359
Benefits	268,324	283,450	15,126	289,119	294,901	300,799
Purchased services	289,325	261,351	(27,974)	262,474	263,432	264,219
Food products	558,185	675,793	117,608	675,793	675,793	675,793
Materials and supplies	85,817	94,192	8,375	94,192	94,192	94,192
Total Expenditures	1,770,138	1,912,556	69,848	1,931,303	1,950,238	1,969,362
Revenues over (under)						
Expenditures	-	-	-	-	-	-
Beginning Fund Balance	501,910	501,910	-	501,910	501,910	501,910
Ending Fund Balance	\$ 501,910	\$ 501,910	\$ -	\$ 501,910	\$ 501,910	\$ 501,910

ADDITIONAL INFORMATION

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





ASSOCIATION OF
SCHOOL BUSINESS OFFICIALS
INTERNATIONAL

This Meritorious Budget Award is presented to

CITY OF SALEM SCHOOL BOARD

for excellence in the preparation and issuance of its budget
for the Fiscal Year 2018–2019.

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



A handwritten signature in black ink, reading 'Charles E. Peterson, Jr.'.

Charles E. Peterson, Jr. MBA, PRSBA, SFO
President

A handwritten signature in black ink, reading 'Siobhán McMahon'.

Siobhán McMahon, CAE
Chief Operating Officer



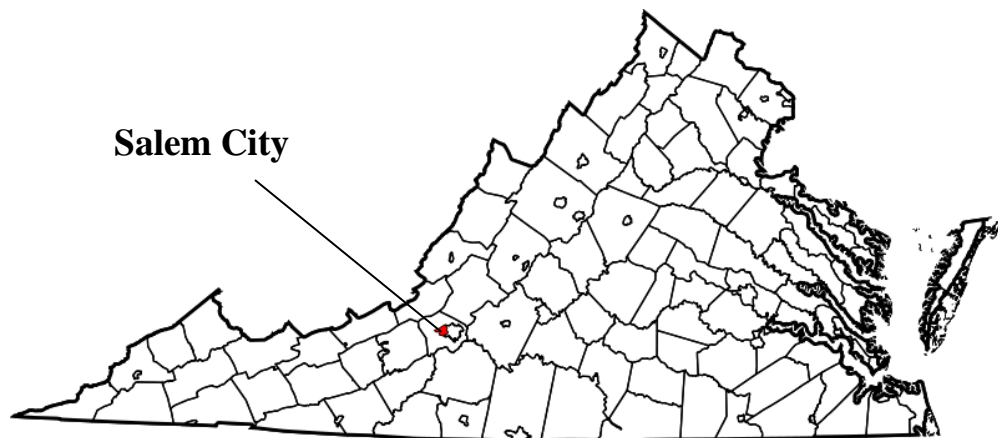
Organizational

Back of Tab

Geographic Area and Location

Salem City Schools (School Division) is the 68th largest of 132 school divisions in the Commonwealth of Virginia. The City of Salem is located at the southern end of the Shenandoah Valley, approximately 190 miles west of Richmond and 250 miles southwest of Washington, DC. Its position in the southeastern United States gives the City ready access, within a 500 mile radius, to nearly two-thirds of the total population of the United States. In addition, the City lies at the region's crossroads of major rail and highways systems, and passenger/freight service through the Roanoke-Blacksburg Regional Airport making it a part of the principal trade, industrial, transportation, medical and cultural center of western Virginia. Salem has approximately 25,862 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.

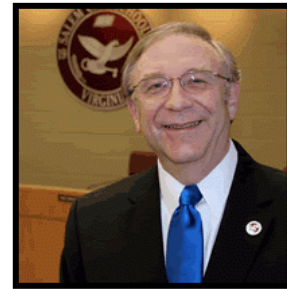
Salem City Schools was established in 1983 and is responsible for elementary and secondary education within Salem City. The School Division provides educational opportunities for students between the

ages of 2 and 21 at four elementary schools, one middle school, one high school and an alternative and adult education center. The schools are supported by the central office that provide a broad range of services including instructional curriculum development and support, student support, special education services, staff development, reporting and evaluation, pupil transportation, facilities, human resources, finance, technology and school nutrition services. There are 3,800 students budgeted in FY20 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



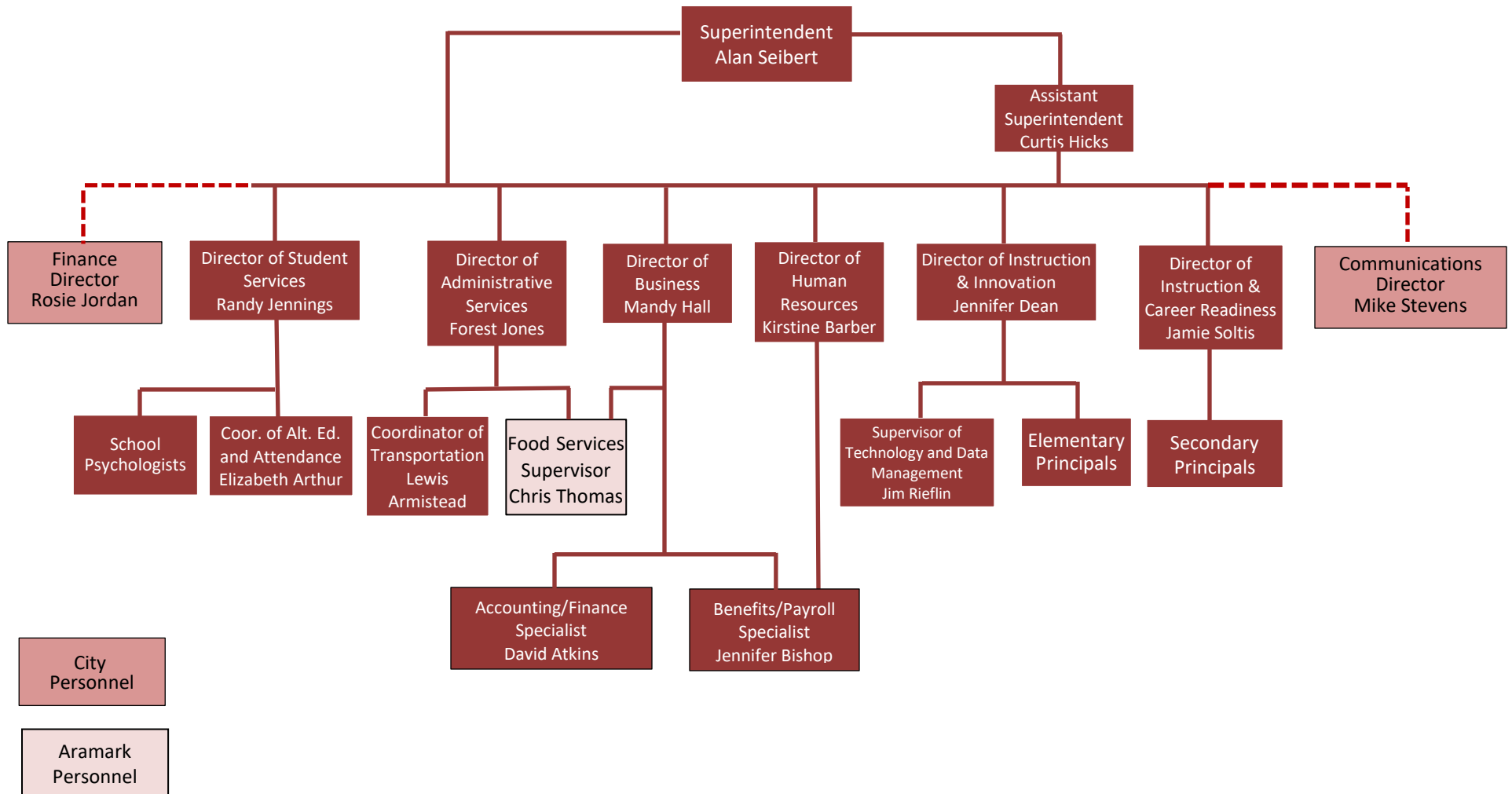
Ms. Artice M. Ledbetter



Mr. John A. (Andy) Raines

Salem City Schools Leadership Cabinet

Dr. H. Alan Seibert.....	Superintendent
Mr. Curtis N. Hicks	Assistant Superintendent
Ms. Kirstine M. Barber.....	Director of Human Resources
Ms. Jennifer P. Dean	Director of Instruction and Innovation
Ms. Mandy C. Hall	Director of Business
Dr. Randy L. Jennings	Director of Student Services
Dr. Forest I. Jones.....	Director of Administrative Services
Mr. Jamie C. Soltis	Director of Instruction and Career Readiness



Superintendent
 Assistant Superintendent
 Director of Business
 Director of Student Services

Assistant Superintendent
 Director of Instruction & Innovation
 Director of Inst. & Career Readiness
 Director of Human Resources
 Director of Administrative Services

Direct Reports

Director of Instruction & Innovation
 Elementary Principals
 Supervisor of Technology

Director of Inst. & Career Readiness
 Secondary Principals

Note: 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

Andrew Lewis Middle School

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

G. W. Carver Elementary School

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

East Salem Elementary School

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

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

Administration Building

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

Alternative/Adult Education

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

Transportation/Operations

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

Salem City Schools Website

www.salem.k12.va.us

Vision Statement

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

Mission Statement

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

Love. Engage. Inspire.

Educational Philosophy

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

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

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

Specifically, the Salem City School Board:

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

Division Goals and Objectives

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

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

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

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

Division Core Values

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

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



Comprehensive Plan Goals

Listed below are the Comprehensive Plan Goals.

Instruction <i>"We believe that all students are important and can be successful."</i>	
Desired Outcomes <ol style="list-style-type: none"> 1. All students will graduate with a board-approved diploma or its equivalent. 2. All graduates will exhibit college and career readiness by demonstrating proficiency on an industry credential, state licensure exam, and/or a national assessment. 3. The division will ensure that instruction is aligned with intended learner outcomes (ILO's) 4. By 2020, all teachers will record and report grades by learning standard. 5. The division will create and provide a more authentic learning environment and balanced assessment program. 6. The division will provide personalized learning opportunities to students in grades K - 12. 7. The division will foster the development of social and emotional skills to ensure that all students attain the skills they need to be successful members of the 21st Century Global Economy. 8. The division will provide and support a variety of IB, AP, elective courses and Career and Technical programs at Salem High School and through external educational and business partnerships to ensure that ALL students are engaged in coursework related to areas of individual interest and aptitude. 	Actions <ol style="list-style-type: none"> a) School counselors will identify students with credit deficits and develop plans to promote on-time graduation in grades 9-12. b) Each school will develop action plans to support students in need of emotional, social, or academic intervention. c) Develop ILO's for core disciplines in grades K-12 and align progress reports. d) The division will support and provide professional development that promotes cultural proficiency, personalized learning, authentic assessment, and standards-based learning. e) By 2022, the division will expand the one student:one device initiative (1:1) to grades 3-12. f) The division will provide instruction in goal setting to students in K-12. g) The division will adopt and implement a framework to support the development of social and emotional skills that include but are not limited to Habits of Mind, executive functioning, and learner agency. h) The division will continue its emphasis on student enrollment in IB and AP classes, and courses that are Dual Enrolled through VWCC.

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 \$7,000 supplemental pay and enrichment materials for curriculum development in Personalized Learning.

Assessment <i>"We are committed to excellence in all that we do."</i>	
Desired Outcome <ol style="list-style-type: none"> 1. All students will meet or exceed personalized growth targets. 2. All students will meet or exceed state standards as assessed by the Virginia Standards of Learning Assessment Program. 3. Salem students will exceed the state and national average mean scores on the SAT and ACT annually. 4. The division will expand the development and 	Actions <ol style="list-style-type: none"> a) The division will expand and support the use of Data Teams at each school to assist administrators and teachers in the use of data to inform instructional practice and improve student achievement. b) Staff will develop annual goals for the use of formative assessment strategies and descriptive feedback to increase student learning.

<p>use of authentic assessments.</p> <p>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).</p> <p>6. Division staff will demonstrate increased awareness of the impact of culture on achievement in order to ensure deep equity.</p>	<p>c) The division will collect and report PALS data (grades K – 2) and MAP data (grades 2 – 9).</p> <p>d) The division will administer the PSAT to students in the 10th grade annually and provide professional development to teachers based on PSAT data.</p> <p>e) Staff development will be provided on the development and use of authentic assessments and performance tasks that reflect individual differences to measure student achievement.</p>
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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.

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

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

Safety and Organizational Management <i>“Students learn best in a safe and disciplined environment provided by caring and respectful adults.”</i>	
Desired Outcomes <ol style="list-style-type: none"> 1. Staff and students will report that the Salem City School Division provides a safe and disciplined learning environment. 2. The school calendar, transportation schedules, school schedules, and school facilities will reflect the division’s emphasis on personalized learning in a modern workplace. 3. By 2020, division salaries will rank first when 	Actions <ol style="list-style-type: none"> a) All schools will implement Virginia’s Tiered Systems of Support. b) The division and all schools will annually review safety and crisis management procedures. c) The division will review research related to school schedules, calendars, and facilities and implement incremental changes to promote

<p>compared to regional school divisions in each salary range and employment category.</p> <p>4. The Salem City School Division will provide classroom environments that reflect and value cultural diversity.</p> <p>5. The division will support students physical and mental well-being during times of acute stress and trauma.</p>	<p>student health, well-being, and personalized learning.</p> <p>d) The division will fully implement the recommendations of the 2015 salary study.</p> <p>e) The division will provide programs of support and facilitate contact with community agencies for student and families dealing with trauma.</p>
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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 30 years' experience with a bachelor's degree. The school division included \$919,751 in the FY20 budget to provide for an average 3.0% salary increase. The budget also includes \$35,000 for a new salary study.

Career Education	
<p>Desired Outcomes</p> <ol style="list-style-type: none"> 1. Students, parents, and teachers will be familiar with Career Pathway Plans of Study (CPPS). 2. All students in grades 8 – 12 will select and successfully pursue a Career Pathway Plan of Study to ensure that every student graduates with a diploma and a plan. 3. The division will promote, support and report enrollment in a variety of advanced career-centered learning opportunities. 4. The division will provide parents and students with information related to a variety of post-secondary education and training opportunities related to their areas of interest and aptitude. 	<p>Actions</p> <ol style="list-style-type: none"> a) The division will provide professional development and utilize a variety of communication strategies to provide information related to the use and benefits of Career Pathways. b) The division will develop a transportation plan that supports student enrollment in a variety of advanced learning opportunities provided by business, industry, and postsecondary partners. c) Evaluate and consider changes/updates/additions to Career and Technical Education opportunities. d) Salem High School will communicate and support CCAP and Upward Bound programs.

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

Technology	
<p>Desired Outcomes</p> <ol style="list-style-type: none"> 1. The Salem City School Division will provide the necessary infrastructure, hardware and software to support the division's expansive of personalized learning and the one student:one device digital conversion. 2. The Salem City School Division will provide multiple formal and informal learning opportunities related to online safety and digital citizenship. 3. The division will foster classroom environments that support innovation. 4. The division will support the implementation of technology and Computer Science standards in grades K-12. 	<p>Actions</p> <ol style="list-style-type: none"> a) Staff will be trained in the use of instructional technology to promote student engagement. b) Resources will be allocated for the purchase and maintenance of instructional technology and infrastructure to support its use. c) The division will support the continued development and availability of innovative courses and programs. d) All students will complete a formal program to address digital citizenship and online safety in grades K - 6.

The school division included \$211,560 in this budget to cover cost of software licensing fees, \$61,175 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 9, 2018.

Budget Development Process



Budget Development Calendar

August 2018
<ul style="list-style-type: none"> • CIP requests from Schools and Departments
October 2018
<ul style="list-style-type: none"> • School Board adopts new CIP
November 2018
<ul style="list-style-type: none"> • Administrative staff discusses budget priorities • Report to School Board on budget priorities • Budget calendar presented to School Board
December 2018
<ul style="list-style-type: none"> • Budget Prep in New World opened to principals and directors • School Board holds first public hearing to receive suggestions for budget priorities
January 2019
<ul style="list-style-type: none"> • Directors and principals submit school level prioritized non-personnel budget requests • Non-personnel budget verified on-line by Director of Business • Update to School Board on Governor's introduced budget and latest budget impact • General Assembly convenes • Director of Business and central office budget team review all budget requests with principals
February 2019
<ul style="list-style-type: none"> • 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 • Update to School Board on House and/or Senate introduced budgets and latest budget impact
March 2019
<ul style="list-style-type: none"> • Superintendent presents entire budget to School Board based on best available state revenue estimates • Second public hearing on budget • School Board adopts total budget and sends it to City Council for approval prior to April 1 deadline
April 2019
<ul style="list-style-type: none"> • Superintendent and School Board Chairman present budget to City Council at a regular City Council meeting, typically the second meeting of the month
May 2019
<ul style="list-style-type: none"> • Subsequent report to School Board, as needed, with salary recommendations • City Council formally appropriates funding for school budget • Superintendent and Director of Business review adopted budget with staff as needed
By July 1, 2019
<ul style="list-style-type: none"> • Budget published on-line with bound copy to be distributed by August 15th

Budget Administration Process

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

Expenditure and Encumbrance Controls

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

Budget Transfers

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

Revenue Monitoring

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

Basis of Accounting

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

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

Classification of Revenues and Expenditures

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

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

School Board Policy

Management of Funds

School Board Policy Section DA

The Superintendent shall be responsible for:

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

The School Board:

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

Annual Budget

School Board Policy Section DB

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

Budget Preparation and Approval

School Board Policy Section DB-BR

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

Financial Accounting and Reporting

School Board Policy Section DI

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

Budget: Surplus Funds

School Board Policy Section DR-BR

All funds not encumbered or spent by the end of the fiscal year (June 30th) shall be returned to City Council. In accordance with City Council Resolution Number 487: "All funds appropriated by City Council for use by the School Board, unexpended at the close of any fiscal year, as determined by the

City's annual audit, shall be placed in a general reserve account for non-recurring expenditures of the School Division as determined by the School Board with the consent of City Council."

On-Line Access

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

Other Sustaining Local Revenue Sources

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

Tuition

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

Student Fees

Students at the high school pay a \$40 parking fee to drive to school. Students with a Chromebook pay a \$20 fee for taking a laptop home.





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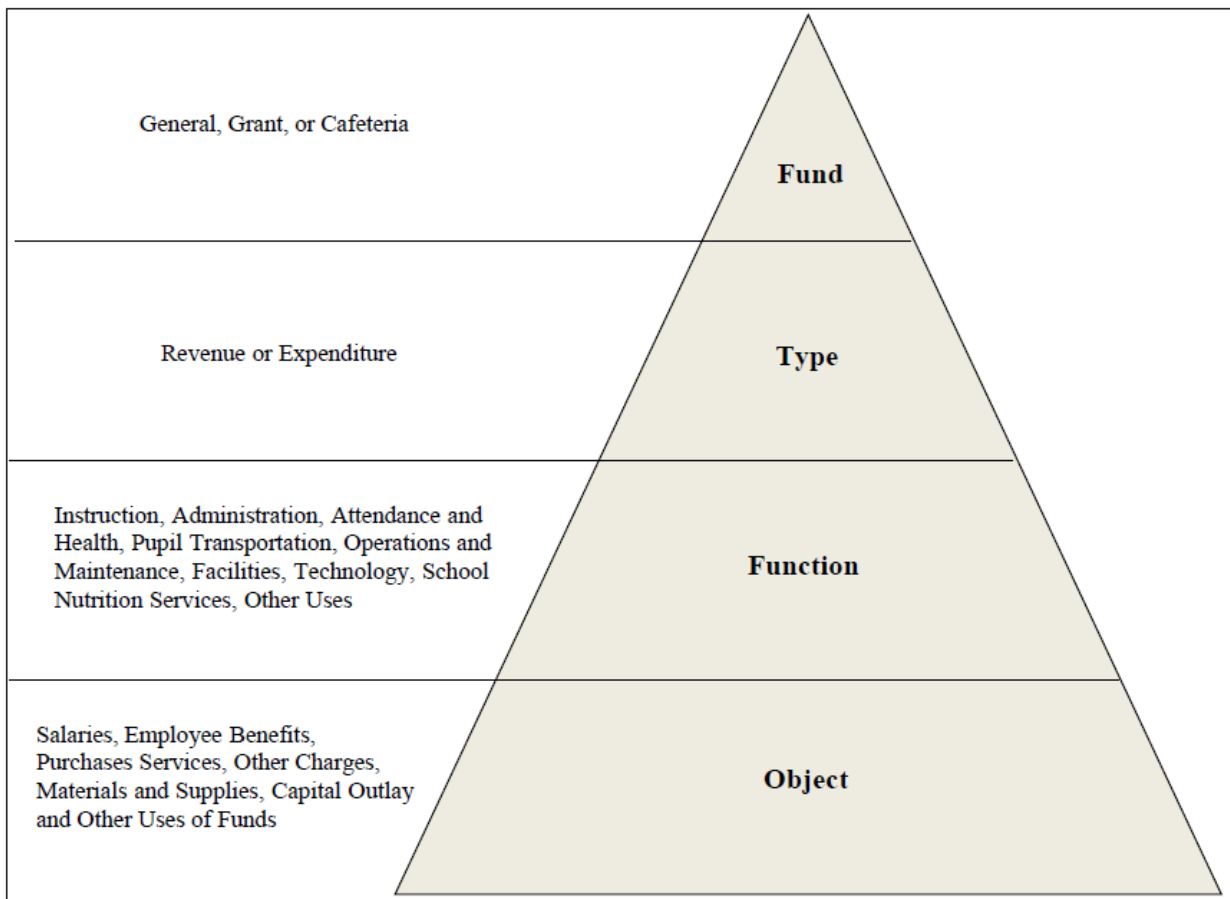
Financial

Back of Tab

Description of Financial Structure

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

The Financial Reporting Pyramid



School Board Funds Overview

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

Fund Types

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

General Fund

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

Grant Fund

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

Cafeteria Fund

The Cafeteria Fund is a special revenue fund used to account for all of the cafeteria operations within the school division. The majority of the funding comes from the sales of breakfasts and lunches to students and staff, in addition to federal reimbursements for students qualifying for free and reduced lunches. 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 Post Employment 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 Virginia

Pooled OPEB Trust Fund issues a separate report, which may be obtained from VML/VACo Finance Program, 919 East Main Street, Suite 1100, Richmond, Virginia 23219.

As of June 30, 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>

Contributions

The Retiree Health Plan is funded through member and employer contributions on a pay-as-you-go basis. School division retirees receiving benefits contribute 100% of the health insurance premium rate. During the previous year, retired school division members contributed \$281,236 of the total premiums through their required contributions of between \$536 and \$1,811, depending on the type of coverage and years of service.

The School Division contributed \$136,054 to the Retiree Health Plan for the year ended June 30, 2018. In addition, the School Division contributed \$97,135 to the OPEB Trust Fund. It is the School Division's intent to fully fund the actuarially determined contributions each year.

Net OPEB Liability

Under the Retiree Health Plan, the School Division's net OPEB liability was measured as of June 30, 2018. The total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation performed as of June 30, 2017, using updated actuarial assumptions, applied to all periods included in the measurement and rolled forward to the measurement date of June 30, 2018.

The components of the net OPEB liability as of June 30, 2018 were as follows:

Total OPEB liability	\$ 2,247,155
Plan fiduciary net position	<u>1,303,775</u>
Net OPEB liability	<u><u>\$ 943,380</u></u>

Plan fiduciary net position as a
Percentage of total OPEB liability 58.02%

Actuarial Assumptions

The total OPEB liability was determined as part of the actuarial valuation at the date indicated, using the following assumptions:

Valuation date	June 30, 2017
Measurement date	June 30, 2018
Inflation	2.50%
Investment rate of return	7.00%, net of investment expense
Pre-65 healthcare cost trend rates	7.40% for 2017 graded to 4.00% by 2099
Post-65 healthcare cost trend rates	N/A

Pre-retirement mortality

RP-2000 Combined Healthy Mortality Table projected to 2020 by Scale AA set forward 2 years for males and set back 3 years for females

Post-retirement mortality

RP-2000 Combined Healthy Mortality Table projected to 2020 by Scale AA and set back 1 year for females

Plan Investments

In an effort to assist local governments in funding their OPEB liabilities, the Virginia Association of Counties and the Virginia Municipal League established the VACo/VML Pooled OPEB Trust (Trust). The Trust is an irrevocable trust offered to local governments and authorities and is governed by a Board of Trustees consisting of local officials of participants in the Trust. The Board of Trustees has adopted an investment policy to achieve a compound annualized rate of return over a market cycle, including current income and capital appreciations, in excess of 5 percent after inflation, in a manner consistent with prudent risk-taking. Investment decisions of the funds' assets are made by the Board of Trustees. The Board of Trustees establishes investment objectives, risk tolerance and asset allocation policies in light of the investment policy, market and economic conditions, and prevailing prudent investment practices. The Board of Trustees monitors the investments to ensure adherence to the adopted policies and guidelines, while also reviewing and evaluating the performance of the investments and its investment advisors in light of available investment opportunities, market conditions, and publicly available indices for the generally accepted evaluation and measurement of such performance. The Trust provides a diversified portfolio consisting of investments in various asset classes such as bonds, domestic equities, international equities and cash. Specific investment information for the Trust can be obtained by writing to VML/VACo Finance Program, 919 East Main Street, Suite 1100, Richmond, Virginia 23219.

The Trust categorizes its investments within the fair value hierarchy established by GAAP. A government is permitted in certain circumstances to establish the fair value of an investment that does not have a readily determinable fair value by using the NAV per share (or its equivalent) of the investment. Investments in the Trust are valued using the NAV per share, which is determined by dividing the total value of the Trust by the number of outstanding shares. The NAV per share changes with the value of the underlying investments in the Trust. Generally, participants may redeem their investment at the end of the calendar quarter upon 90 days' written notice. The Trust currently invests in the following asset classes and strategies:

Asset Class	Target Allocation	Arithmetic Long-Term Expected Rate of Return	Geometric Long-Term Expected Rate of Return
Core Fixed Income	19.60%	1.17%	0.99%
High Yield Bonds	1.40%	3.38%	2.77%
Large Cap US Equities	26.00%	5.53%	4.14%
Small Cap US Equities	10.00%	6.58%	4.57%
Developed Foreign Equities	13.00%	6.43%	4.66%
Emerging Market Equities	5.00%	8.76%	5.64%
Private Equity	5.00%	9.10%	6.63%
Hedge Funds/Absolute Return	10.00%	3.03%	2.63%
Real Estate (REITS)	7.00%	5.05%	3.86%
Commodities	3.00%	3.3.7%	1.78%
Assumed Inflation		2.60%	2.60%
Portfolio Real Mean Return		4.97%	4.22%
Portfolio Nominal Mean Return		7.58%	6.93%
Portfolio Standard Deviation			12.55%
Long-Term Expected Rate of Return			7.00%

As of June 30, 2018, the Plan held no investments in any one organization that represented 5% or more of fiduciary net position.

Rate of Return

As of June 30, 2018, the annual money-weighted rate of return on the plan investments, net of OPEB plan investment expense, was 9.52% for the School division. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

Change in Net OPEB Liability

	Increase (Decrease)		
	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) - (b)
Balances at June 30, 2017	\$ 2,159,732	\$ 1,102,777	\$ 1,056,955
Changes for the year:			
Service cost	71,941	-	71,941
Interest	151,534	-	151,536
Contributions - employer	-	233,189	(233,189)
Net investment income	-	105,580	(105,580)
Benefit payments	(136,054)	(136,054)	-
Administrative expenses	-	(1,717)	1,717
Net changes	87,423	200,998	(113,575)
Balances at June 30, 2018	\$ 2,247,155	\$ 1,303,775	\$ 943,380

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate

The following presents the net OPEB liability calculated using the discount rate of 7.00%, as well as what the net OPEB liability would be if it were calculated using a discount rate that is one percentage point lower (6.00%) or one percentage point higher (8.00%) than the current rate:

Net OPEB Liability		
1% Decrease 6.00%	Current Discount 7.00%	1% Increase 8.00%
\$ 1,138,798	\$ 943,380	\$ 766,272

Sensitivity of the Net OPEB Liability to Changes in the Healthcare Cost Trend Rates

The following presents the net OPEB liability calculated using the current healthcare cost trend rate as well as what the net OPEB liability would be if it were calculated using healthcare cost trend rates that are one percentage point lower or one percentage point higher than the current rate:

Net OPEB Liability		
1% Decrease	Current Trend Rate	1% Increase
\$ 700,798	\$ 943,380	\$ 1,227,933

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

For the year ended June 30, 2018, the School Division recognized OPEB expense of \$139,696. At June 30, 2018, the School Division reported deferred inflows of resources related to OPEB from the following sources:

	Deferred Inflows of Resources
Net difference between projected and actual earnings on plan investments	20,082
Total	<u>\$ 20,082</u>

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

Year ended June 30,	Amount
2019	\$ (5,020)
2020	(5,020)
2021	(5,020)
2022	(5,020)

SIGNIFICANT TRENDS AND ASSUMPTIONS

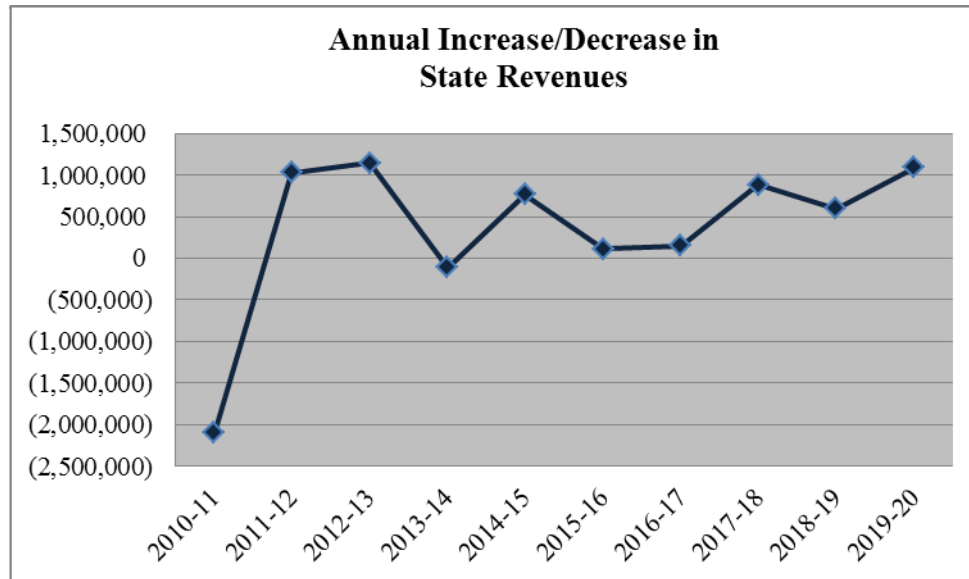
Revenues

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 50% of the General Fund revenues with state sales tax collections accounting for 9% of that amount. State revenue is projected to increase by \$1,092,290 in FY20 primarily due to an increase in the supplemental lottery per pupil allocation and funding for compensation.

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 FY20 is projected to be \$1,681,784 more than FY09.

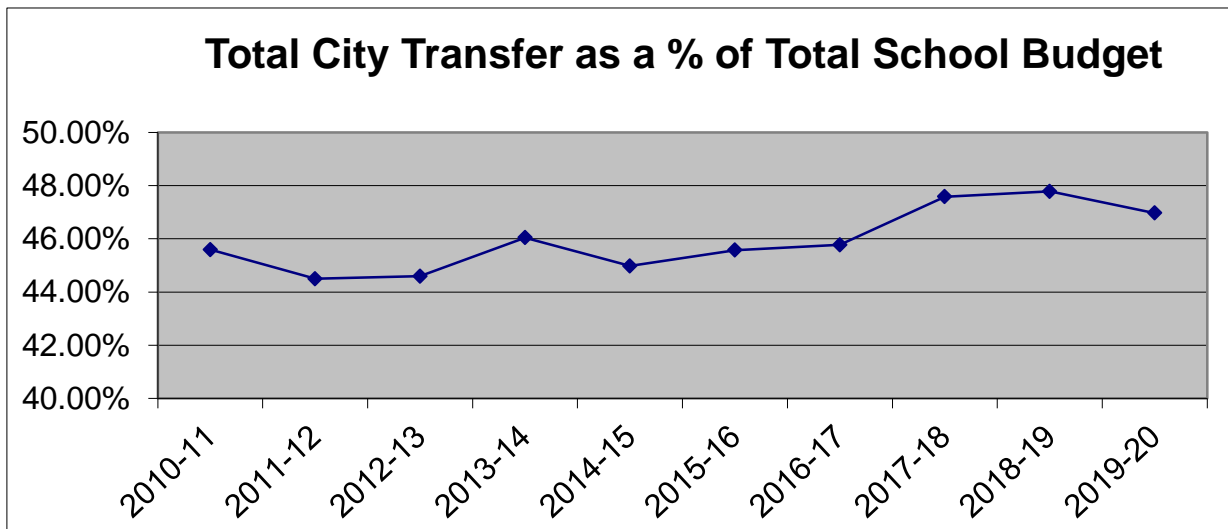


Federal Revenues

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 47% 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 FY20, the local revenue for operations is being increased by \$80,000. Local funding for debt service is no longer shown due to a recommendation from the auditors. City revenues as a percentage of the General Fund have remained fairly steady from a high of 47.78% in FY19 to a low of 44.50% in FY12. 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.



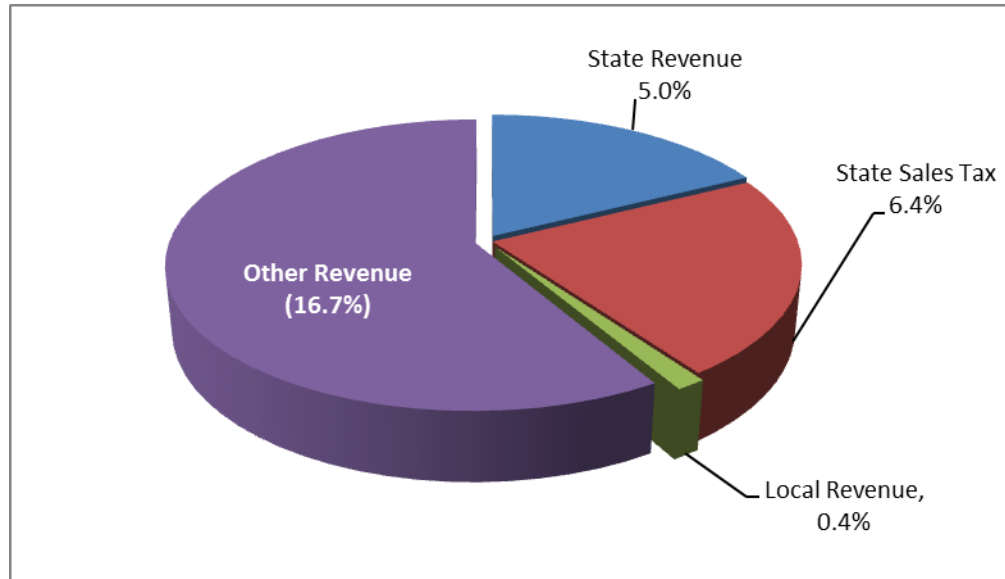
Other Revenues

Other revenue has remained fairly constant at 3.0% 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 decrease by \$261,845 reflecting a change in VWCC Dual Enrollment Reimbursement invoice processing change where revenue and expenditures both decreased.

Revenue	FY19 Adopted Budget	FY20 Adopted Budget	Increase (Decrease)	Increase (Decrease) %	Reason
State Revenue	\$ 16,979,990	\$ 17,834,704	\$ 854,714	5.0%	(1)
State Sales Tax	3,722,397	3,959,973	237,576	6.4%	(2)
Subtotal - All State Revenue	20,702,387	21,794,677	1,092,290	5.3%	
Local Revenue	20,375,621	20,455,621	80,000	0.4%	(3)
Other Revenue	1,565,943	1,304,098	(261,845)	-16.7%	(4)
Total General Fund Revenue Budget	\$ 42,643,951	\$ 43,554,396	\$ 910,445	2.1%	

- (1) State revenue in FY20 changes due to addition of Supplemental Lottery Per Pupil funds and additional funding for compensation.
- (2) Sales tax is budgeted using local estimate.
- (3) Reflects an increase in local appropriation of \$80,000.
- (4) Various small revenue changes including a \$235,000 decrease in VWCC Dual Enrollment Reimbursement revenue due to an invoice processing change where revenue and expenditures both decreased.

% Change in Revenues by Source



Expenditures

The FY20 General Fund expenditure budget reflects an overall increase of 2.1% over the prior year. Significant increases in expenditure budgets include the following:

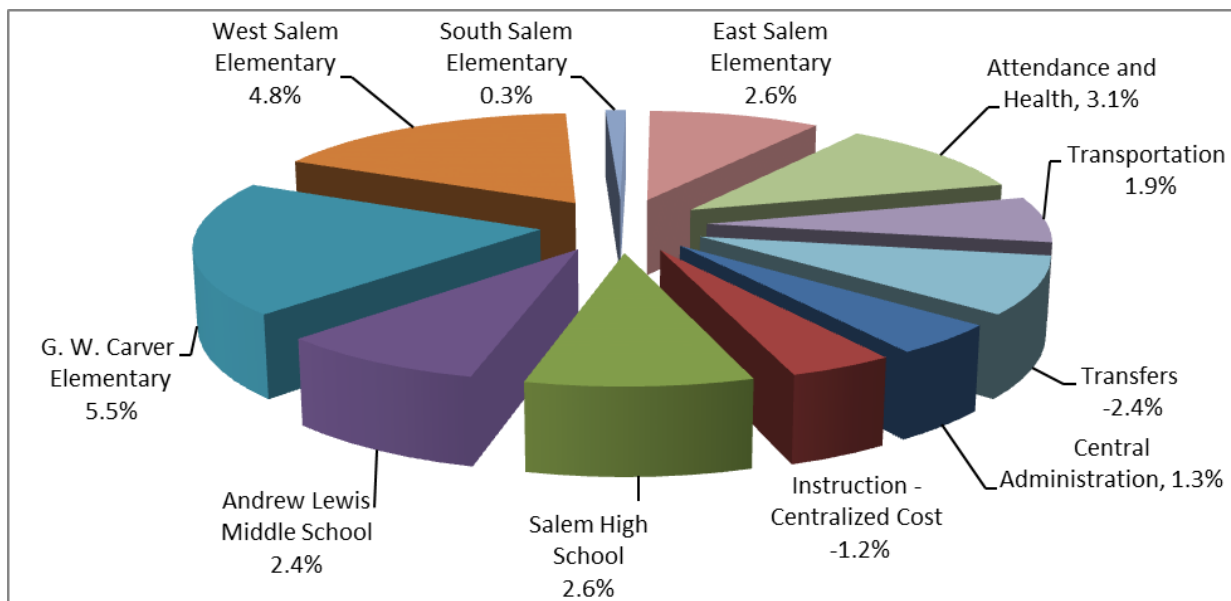
- An average 3.0% salary increase included in the budget as presented at a cost of \$919,751; the addition of 3 teaching positions (FTE's) due to increased enrollment or need, and the addition of one bus aide in transportation.
- Funding for the second year of the lease agreement for Chromebooks.
- Continued funding for the Distinguished Scholar Program (\$22,000) and the International Baccalaureate program (\$90,985).
- A 4% increase amounting to \$39,434 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	FY19 Adopted Budget	FY20 Adopted Budget	Increase (Decrease)	Increase (Decrease) %	Reason
Central Administration	\$ 1,841,934	\$ 1,865,258	\$ 23,324	1.3%	(6)
Instruction - Centralized Cost	5,220,902	5,158,746	(62,156)	-1.2%	(7)
Salem High School	10,460,003	10,726,740	266,737	2.6%	(8)
Andrew Lewis Middle School	7,070,648	7,238,720	168,072	2.4%	(8)
G. W. Carver Elementary	3,658,326	3,860,015	201,689	5.5%	(8)
West Salem Elementary	3,351,124	3,510,974	159,850	4.8%	(8)
South Salem Elementary	3,227,126	3,237,252	10,126	0.3%	(8)
East Salem Elementary	3,822,476	3,923,343	100,867	2.6%	(8)
Attendance and Health	1,099,194	1,133,742	34,548	3.1%	(8)
Transportation	1,781,108	1,814,721	33,613	1.9%	(8)
Transfers	1,111,110	1,084,885	(26,225)	-2.4%	(9)
Total General Fund Expenditure Budget	\$ 42,643,951	\$ 43,554,396	\$ 910,445	2.1%	

- (6) Reflects changes in salaries due to changes in personnel, the addition of a student accident insurance policy, and contractual services for research.
- (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. Transportation reflects personnel changes versus the previous year and the funding for the schools portion of radio maintenance costs.
- (9) Temporary accounts for salary increase \$919,751 and health insurance increase of \$39,434 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	FY16 Actuals	FY17 Actuals	FY18 Actuals	FY19 Budget	FY20 Budget
Instruction	\$ 29,978,191	\$ 30,477,899	\$ 31,602,961	\$ 32,288,530	\$ 33,017,564
Administration, Attendance & Health	2,379,401	2,433,137	2,441,335	2,696,528	2,758,212
Pupil Transportation	1,269,036	1,317,611	1,410,894	1,781,108	1,814,721
Operation & Maintenance	3,230,213	3,330,749	3,241,368	3,430,155	3,492,819
Technology	1,070,284	1,205,479	1,335,610	1,336,520	1,386,195
Facilities	-	-	-	-	-
Debt Service and Fund Transfers	745,200	2,418,696	2,176,967	1,111,110	1,084,885
Total Expenditures	\$ 38,672,325	\$ 41,183,571	\$ 42,209,135	\$ 42,643,951	\$ 43,554,396

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 four adopted budgets.

	FY17 Budget	FY18 Budget	FY19 Budget	FY20 Budget
Salary	\$ 23,994,946	\$ 24,415,589	\$ 25,277,069	\$ 25,923,627
Benefits	9,100,132	9,614,869	9,749,414	9,938,820
Total Personnel	33,095,078	34,030,458	35,026,483	35,862,447
Total Budget	\$ 42,101,990	\$ 41,263,304	\$ 42,643,951	\$ 43,554,396

Salary and benefits as a percentage of budget	79%	82%	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 30th) are returned to City Council and placed in a general reserve account for non-recurring expenditures of the school division as determined by the

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

Nonspendable Fund Balance

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

Restricted Fund Balance

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

Committed Fund Balance

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

Assigned Fund Balance

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

Unassigned Fund Balance

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

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

Fund Balances	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18
Operating Fund								
Nonspendable	\$ 37,099	\$ 24,138	\$ 3,326	\$ 24,797	\$ -	\$ -	\$ -	\$ 4,068
Restricted	-	-	-	-	78,474	78,138	-	537,062
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	3,911,615
Total Operating Fund	\$ 3,794,607	\$ 1,361,283	\$ 2,479,205	\$ 2,016,870	\$ 2,839,998	\$ 4,610,189	\$ 4,493,379	\$ 4,452,745

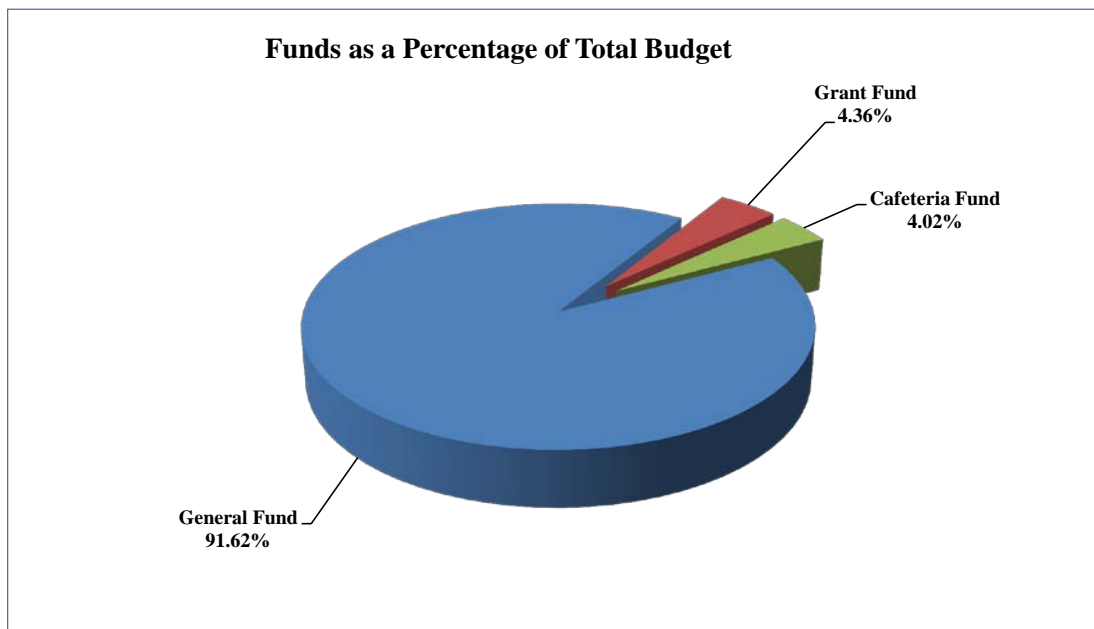
*Operating fund balance includes the General Fund and the Grant Fund.

Cafeteria Fund	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18
Nonspendable	\$ 66,139	\$ 51,525	\$ 56,826	\$ 55,511	\$ 34,125	\$ 33,187	\$ 33,103	\$ 37,579
Committed	-	23,302	-	-	-	-	-	-
Assigned	308,386	357,906	410,328	451,968	324,603	305,919	349,325	464,331
Total Cafeteria Fund	\$ 374,525	\$ 432,733	\$ 467,154	\$ 507,479	\$ 358,728	\$ 339,106	\$ 382,428	\$ 501,910

Source: Actual's from NewWorld financial system.

Salem City Schools
Budget Summary - All Funds
FY 2019-20

Fund	Budget 2017-18	Budget 2018-19	Budget 2019-20	Increase (Decrease)	Percent Change
General Fund	\$ 41,263,304	\$ 42,643,951	\$ 43,554,396	\$ 910,445	2.1%
Grant Fund	1,980,223	2,127,246	2,072,931	(54,315)	-2.6%
Cafeteria Fund	1,700,290	1,770,138	1,912,556	142,418	8.0%
Total Funds	\$ 44,943,817	\$ 46,541,335	\$ 47,539,883	\$ 998,548	2.1%



Explanation of budgets increases/decreases from the prior year:

General Fund - The transfer from the city shows an increase of \$80,000 in FY20. State Basic Aid is being reduced by approximately \$64,000, while Sales Tax collections are expected to increase by approximately \$50,000. Salem City Schools received a Compensation Supplement of \$635,367 and a Supplemental Lottery Per Pupil allocation from the state of \$899,992 which is approximately \$206,670 more than in FY19. The General Fund shows a net increase of \$910,445.

Grant Fund - The grant fund shows a decrease in funding of \$54,315 primarily due to an \$101,935 decrease in Title I-A carryover, a reduction of approximately \$6,000 in Race to GED funding while the Virginia Preschool Initiative funding will slightly increase. Title II-A, Title VI-B, ESL Praxis Prep and Carl Perkins will also show slight increases.

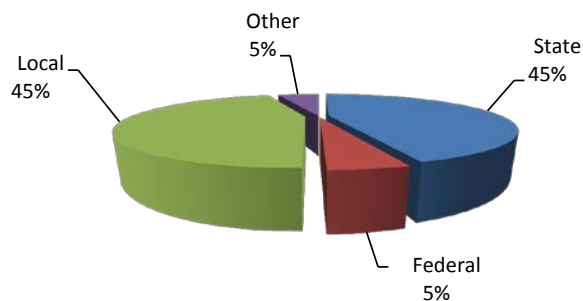
Cafeteria Fund - Revenues have been adjusted to reflect a federally mandated 10 cents increase in student and adult lunch prices. Revenue and food cost trends have been provided by Aramark and show an overall increase of \$142,418 due to an expected increase in student enrollment and increased meal prices.

Salem City Schools
Summary of All Funds by Source and Object
FY 2019-20

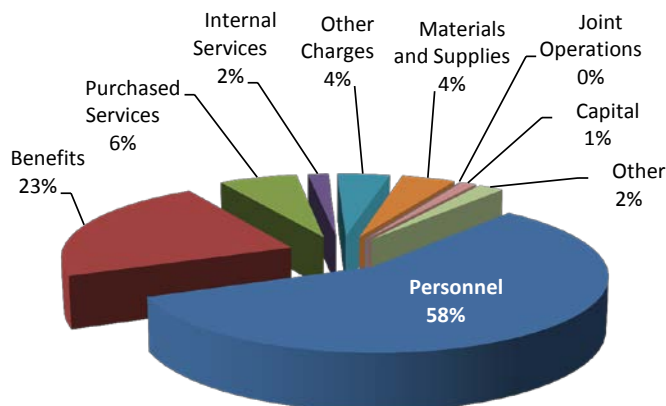
	General Fund	Grant Fund	Cafeteria Fund	Grand Total
Revenues:				
State	\$ 21,794,677	\$ 357,736	\$ 28,526	\$ 22,180,939
Federal	-	1,715,195	1,000,534	2,715,729
Local	20,455,621	-	874,196	21,329,817
Other	1,304,098	-	9,300	1,313,398
Total revenues	\$ 43,554,396	\$ 2,072,931	\$ 1,912,556	\$ 47,539,883

Expenditures:				
Personnel	\$ 25,923,627	1,277,417	597,770	27,798,814
Benefits	9,938,820	414,191	283,450	10,636,461
Purchased Services	2,528,701	191,667	261,351	2,981,719
Internal Services	774,375	-	-	774,375
Other Charges	1,385,313	53,632	-	1,438,945
Materials and Supplies	1,381,775	136,024	769,985	2,287,784
Joint Operations	-	-	-	-
Capital	536,900	-	-	536,900
Other	1,084,885	-	-	1,084,885
Total expenditures	\$ 43,554,396	\$ 2,072,931	\$ 1,912,556	\$ 47,539,883

Total Revenue by Source



Total Expenditures by Object



Salem City Schools

Summary of All Funds Revenues by Source and Expenditures by Object

FY 2019-20

	FY16 Actual	FY17 Actuals	FY18 Actuals	FY19 Budget	FY20 Budget	Increase (Decrease)	FY21 Forecast	FY22 Forecast	FY23 Forecast
Revenues:									
State	\$ 19,348,149	\$ 19,939,067	\$ 20,936,037	\$ 21,087,255	\$ 22,180,939	\$ 1,093,684	\$ 21,981,610	\$ 22,137,524	\$ 22,617,680
Federal	2,430,449	2,603,547	2,665,230	2,667,594	2,715,729	48,135	2,725,734	2,735,840	2,746,046
Local	19,739,512	19,760,242	20,170,298	20,375,621	20,455,621	80,000	20,455,621	20,455,621	20,455,621
Other	2,605,863	2,689,248	2,278,369	2,410,865	2,187,594	(223,271)	2,196,336	2,205,165	2,214,083
Transfers In	-	-	-	-	-	-	-	-	-
Total revenues	44,123,973	44,992,104	46,049,934	46,541,335	47,539,883	998,548	47,359,301	47,534,150	48,033,430
Expenditures:									
Personnel	25,180,519	25,709,038	26,667,133	27,073,077	27,798,814	725,737	28,070,006	28,344,029	28,620,914
Benefits	9,090,992	9,333,246	10,211,858	10,418,934	10,636,461	217,527	10,741,518	10,847,683	10,954,967
Purchased Services	2,631,769	2,594,318	2,474,692	3,069,356	2,981,719	(87,637)	2,982,842	2,983,800	2,984,587
Internal Services	708,415	758,913	727,595	758,237	774,375	16,138	774,375	774,375	774,375
Other Charges	1,690,977	1,690,711	1,237,755	1,439,703	1,438,945	(758)	1,438,945	1,438,945	1,438,945
Materials & Supplies	2,083,795	2,186,731	2,238,199	2,134,018	2,287,784	153,766	2,287,784	2,287,784	2,287,784
Joint Operations	-	-	-	-	-	-	-	-	-
Capital	395,330	373,939	236,887	536,900	536,900	-	536,900	536,900	536,900
Total expenditures	41,781,797	42,646,896	43,794,119	45,430,225	46,454,998	1,024,773	46,832,370	47,213,515	47,598,472
Revenues over expenditures	2,342,176	2,345,208	2,255,815	1,111,110	1,084,885	(26,225)	526,931	320,635	434,958
Other financing uses:									
Operating transfers:									
Transfers to other funds	(591,607)	(2,418,696)	(2,176,967)	(1,111,110)	(1,084,885)	26,225	(526,932)	(320,635)	(434,958)
Total other financing uses	(591,607)	(2,418,696)	(2,176,967)	(1,111,110)	(1,084,885)	26,225	(526,932)	(320,635)	(434,958)
Revenues and other financing sources									
over expenditures	1,750,569	(73,488)	78,848	-	-	-	-	-	-
Fund balance at beginning of year	3,198,726	4,949,295	4,875,807	4,954,655	4,954,655	-	4,954,655	4,954,655	4,954,655
Fund balance at end of year	\$ 4,949,295	\$ 4,875,807	\$ 4,954,655	\$ 4,954,655	\$ 4,954,655	\$ -	\$ 4,954,655	\$ 4,954,655	\$ 4,954,655

Salem City Schools

General Fund Summary by Revenue Source and Expenditures by Object

FY 2019-20

	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Budget	FY20 Budget	Increase (Decrease)	FY21 Forecast	FY22 Forecast	FY23 Forecast
Revenues:									
State	\$ 18,920,214	\$ 19,476,100	\$ 20,586,521	\$ 20,702,387	\$ 21,794,677	\$ 1,092,290	\$ 21,595,348	\$ 21,751,262	\$ 22,231,418
Local	19,739,512	19,760,242	20,170,298	20,375,621	20,455,621	80,000	20,455,621	20,455,621	20,455,621
Other	1,783,126	1,830,082	1,411,682	1,565,943	1,304,098	(261,845)	1,304,098	1,304,098	1,304,098
Transfers In	-	-	-	-	-	-	-	-	-
Total revenues	40,442,852	41,066,424	42,168,501	42,643,951	43,554,396	910,445	43,355,067	43,510,981	43,991,137
Expenditures:									
Personnel	23,811,960	24,197,736	24,955,120	25,277,069	25,923,627	646,558	26,182,863	26,444,692	26,709,139
Benefits	8,598,649	8,814,681	9,637,716	9,749,414	9,938,820	189,406	10,038,208	10,138,590	10,239,976
Purchased Services	2,191,596	2,200,713	2,036,430	2,594,116	2,528,701	(65,415)	2,528,701	2,528,701	2,528,701
Internal Services	708,415	758,913	727,595	758,237	774,375	16,138	774,375	774,375	774,375
Other Charges	1,219,264	1,229,169	1,212,126	1,371,518	1,385,313	13,795	1,385,313	1,385,313	1,385,313
Materials & Supplies	1,155,504	1,189,723	1,226,294	1,245,587	1,381,775	136,188	1,381,775	1,381,775	1,381,775
Joint Operations	-	-	-	-	-	-	-	-	-
Capital	395,330	373,939	236,887	536,900	536,900	-	536,900	536,900	536,900
Total expenditures	38,080,718	38,764,874	40,032,168	41,532,841	42,469,511	936,670	42,828,135	43,190,346	43,556,179
Revenues over expenditures	2,362,134	2,301,550	2,136,333	1,111,110	1,084,885	(26,225)	526,932	320,635	434,958
Other financing uses:									
Operating transfers:									
Transfers to other funds	(591,607)	(2,418,696)	(2,176,967)	(1,111,110)	(1,084,885)	26,225	(526,932)	(320,635)	(434,958)
Total other financing uses	(591,607)	(2,418,696)	(2,176,967)	(1,111,110)	(1,084,885)	26,225	(526,932)	(320,635)	(434,958)
Revenues and other financing sources over expenditures	1,770,527	(117,146)	(40,634)	-	-	-	-	-	-
Fund balance at beginning of year	2,761,524	4,532,051	4,414,905	4,374,271	4,374,271	-	4,374,271	4,374,271	4,374,271
Fund balance at end of year	\$ 4,532,051	\$ 4,414,905	\$ 4,374,271	\$ 4,374,271	\$ 4,374,271	\$ -	\$ 4,374,271	\$ 4,374,271	\$ 4,374,271

Forecasted budgets are based on the following assumptions:

- State revenue based on slightly improving economic conditions at the state level. Assuming 2% growth in FY21 to FY23 (Historically, Virginia has experienced slower declines and corresponding slower recovery than national trends).
- City revenue based on level funding in FY21 to FY23.
- Expenditure estimates based on 2% salary increases in FY21-FY23; health insurance increases, and VRS increases.
- Expenditure estimates based on anticipated revenue collections.
- The projected years are not provided for budget planning purposes, but only as an estimate for future outlook.

General Fund Revenue Budget

Budget Year 2020

G/L Account - Account Description	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2020 City Council/Board Approval	Difference Vs 2019 Adopted Budget
Fund 30 - School General Fund						
Locations 110 - Central Instruction						
Function 00 - Revenue						
Sub-Function 00 - Revenues						
Level 9 - District Wide						
Program 000 - General Revenue						
30-110-00-00-9-000-61000 - Sales Tax 1 Cent	3,376,666.04	3,396,383.58	3,263,051.02	3,257,097.00	3,464,976.00	207,879.00
30-110-00-00-9-000-61003 - Sales Tax 1/8 Cent	350,171.98	356,630.68	348,301.28	465,300.00	494,997.00	29,697.00
30-110-00-00-9-000-61006 - Basic Aid	10,030,245.00	10,322,810.00	10,611,221.04	10,858,301.00	10,794,127.00	(64,174.00)
30-110-00-00-9-000-61009 - Vocational Education	156,984.00	156,856.00	160,903.00	154,831.00	155,240.00	409.00
30-110-00-00-9-000-61012 - Gifted Education	110,123.00	114,077.00	117,020.00	116,719.00	117,027.00	308.00
30-110-00-00-9-000-61015 - Special Education	1,162,154.00	1,197,810.00	1,228,714.00	1,095,727.00	1,098,618.00	2,891.00
30-110-00-00-9-000-61018 - Textbooks (SOQ)	14,245.00	48,790.30	267,635.00	239,845.00	240,478.00	633.00
30-110-00-00-9-000-61021 - Prevention, Intervention, Remediation	208,532.00	232,908.00	238,917.00	233,437.00	234,053.00	616.00
30-110-00-00-9-000-61024 - English as 2nd Language	61,846.00	.00	82,933.00	96,405.00	98,519.00	2,114.00
30-110-00-00-9-000-61027 - Remedial Summer School-SOQ	56,643.00	73,811.00	68,133.00	70,288.00	97,049.00	26,761.00
30-110-00-00-9-000-61050 - VRS Teacher Retirement Reimb-Instructional	1,204,328.00	1,304,758.00	1,489,572.00	1,405,389.00	1,413,874.00	8,485.00
30-110-00-00-9-000-61053 - FICA Reimb - Instructional	609,193.00	634,554.00	648,488.00	638,380.00	640,064.00	1,684.00
30-110-00-00-9-000-61056 - VRS Group Life Insurance Reimb - Instructional	37,489.00	42,779.00	43,883.00	42,876.00	42,989.00	113.00
30-110-00-00-9-000-61101 - At Risk (Incentive Funded)	.00	.00	54,443.21	119,725.00	50,225.00	(69,500.00)
30-110-00-00-9-000-61104 - Virginia Workplace Readiness Skills Assessment	.00	1,336.00	1,156.68	.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	166,761.00	.00	103,031.00	.00	635,367.00	635,367.00
30-110-00-00-9-000-61124 - Homebound	16,200.70	5,901.56	11,191.14	11,228.00	7,228.00	(4,000.00)
30-110-00-00-9-000-61130 - Special Education - Jails	.00	3,158.46	.00	.00	.00	.00
30-110-00-00-9-000-61306 - Regular Foster Care	31,830.00	16,284.00	46,243.00	88,393.00	88,393.00	.00
30-110-00-00-9-000-61309 - Textbooks (Lottery Funded)	211,203.00	212,113.70	.00	.00	.00	.00
30-110-00-00-9-000-61315 - Early Reading Intervention	41,982.00	57,562.00	69,896.00	77,730.00	69,327.00	(8,403.00)
30-110-00-00-9-000-61318 - Spec Ed - Regional Prog Tuition Reimb	441,733.15	457,637.57	453,198.58	538,282.00	552,568.00	14,286.00
30-110-00-00-9-000-61321 - Career & Technical Ed - Equipment	8,161.77	14,874.83	13,340.86	8,376.00	7,516.00	(860.00)
30-110-00-00-9-000-61324 - Career & Technical Ed - Occ Prep	1,809.00	.00	.00	.00	.00	.00
30-110-00-00-9-000-61327 - Spec Ed - Foster Care	18,010.00	57,522.35	85,326.00	.00	.00	.00

General Fund Revenue Budget

Budget Year 2020

G/L Account - Account Description	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2020 City Council/Board Approval	Difference Vs 2019 Adopted Budget
Fund 30 - School General Fund						
Locations 110 - Central Instruction						
Function 00 - Revenue						
Sub-Function 00 - Revenues						
Level 9 - District Wide						
Program 000 - General Revenue						
30-110-00-00-9-000-61330 - At Risk (Lottery Funded)	141,099.00	122,465.00	71,757.75	27,317.00	126,016.00	98,699.00
30-110-00-00-9-000-61336 - K-3 Primary Class Size Reduction	216,115.00	202,740.00	191,312.00	213,919.00	208,475.00	(5,444.00)
30-110-00-00-9-000-61342 - Mentor Teacher Program	1,260.50	842.46	414.00	414.00	1,032.00	618.00
30-110-00-00-9-000-61348 - Eng as Second Language (Lottery Funded)	.00	67,183.00	.00	.00	.00	.00
30-110-00-00-9-000-61354 - Industry Certification Costs	6,640.00	6,515.00	4,989.63	9,226.00	9,225.00	(1.00)
30-110-00-00-9-000-61355 - CTE STEM-H Industry Credentials	.00	.00	1,873.74	.00	.00	.00
30-110-00-00-9-000-61357 - Project Graduation - Senior Year	.00	6,599.00	4,631.00	2,772.00	7,214.00	4,442.00
30-110-00-00-9-000-61363 - SOL Algebra Readiness Grant	32,790.00	31,619.00	31,208.23	34,088.00	34,088.00	.00
30-110-00-00-9-000-61369 - Supplemental Lottery Per Pupil Allocation	.00	124,915.00	668,893.00	690,322.00	899,992.00	209,670.00
30-110-00-00-9-000-61400 - Natl Board Certification Bonus	65,000.00	65,000.00	60,000.00	.00	.00	.00
30-110-00-00-9-000-61410 - STEM Teacher Recruitment & Retention Initiative 240372	.00	.00	5,000.00	.00	.00	.00
30-110-00-00-9-000-61415 - DMAS State Healthcare - Medicaid	110,491.84	72,356.87	95,663.40	10,000.00	10,000.00	.00
30-110-00-00-9-000-61420 - E-Rate Services	27,165.58	26,771.05	812.28	.00	.00	.00
30-110-00-00-9-000-63020 - Sale Of Property/Equipment	2,716.11	12,504.56	1,041.59	.00	.00	.00
30-110-00-00-9-000-63050 - Miscellaneous Income	41,046.90	38,893.03	41,035.05	20,000.00	20,000.00	.00
30-110-00-00-9-000-63105 - Rke Valley Regional Board Reimb	769,558.79	799,185.74	712,379.62	785,239.00	757,734.00	(27,505.00)
30-110-00-00-9-000-63115 - Alternative Ed Program Reimbursement	73,279.00	76,851.00	79,309.00	78,262.00	78,262.00	.00
30-110-00-00-9-000-63200 - Tuition - Non Resident Day Student	140,870.00	139,470.00	143,860.00	135,000.00	135,000.00	.00
30-110-00-00-9-000-63205 - Tuition - Adult Education	1,920.00	1,600.00	2,080.00	1,500.00	1,500.00	.00
30-110-00-00-9-000-63210 - Tuition - Summer School	37,125.00	33,130.00	30,687.50	25,000.00	25,000.00	.00
30-110-00-00-9-000-63215 - VWCC - Dual Enrollment Reimb	408,389.92	433,089.99	91,032.20	415,000.00	180,000.00	(235,000.00)
30-110-00-00-9-000-63230 - Driver Education Fees	32,695.00	24,977.50	39,280.50	30,000.00	30,000.00	.00
30-110-00-00-9-000-63232 - SAT Prep Class Fees	.00	850.00	.00	.00	.00	.00
30-110-00-00-9-000-63240 - Textbook Reimbursement	462.72	423.20	315.00	.00	.00	.00
30-110-00-00-9-000-63245 - Technology Use Fees	29,299.00	36,255.00	56,341.00	28,682.00	28,682.00	.00
30-110-00-00-9-000-63598 - Facilities Rental	21,797.50	18,105.00	18,616.93	10,000.00	10,000.00	.00

General Fund Revenue Budget

Budget Year 2020

G/L Account - Account Description		2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2020 City Council/Board Approval	Difference Vs 2019 Adopted Budget
Fund	30 - School General Fund						
Locations	110 - Central Instruction						
Function	00 - Revenue						
Sub-Function	00 - Revenues						
Level	9 - District Wide						
Program	000 - General Revenue						
30-110-00-00-9-000-63599 - Broadband Lease		20,707.84	21,333.33	21,976.06	22,260.00	22,920.00	660.00
30-110-00-00-9-000-63601 - Insurance Adj/Refunds/Rebates		600.00	27,949.24	11,095.75	5,000.00	5,000.00	.00
Program	000 - General Revenue Totals	\$20,703,340.34	\$21,306,182.00	\$21,998,203.04	\$22,268,330.00	\$23,098,775.00	\$830,445.00
Level	9 - District Wide Totals	\$20,703,340.34	\$21,306,182.00	\$21,998,203.04	\$22,268,330.00	\$23,098,775.00	\$830,445.00
Sub-Function	00 - Revenues Totals	\$20,703,340.34	\$21,306,182.00	\$21,998,203.04	\$22,268,330.00	\$23,098,775.00	\$830,445.00
Function	00 - Revenue Totals	\$20,703,340.34	\$21,306,182.00	\$21,998,203.04	\$22,268,330.00	\$23,098,775.00	\$830,445.00
Locations	110 - Central Instruction Totals	\$20,703,340.34	\$21,306,182.00	\$21,998,203.04	\$22,268,330.00	\$23,098,775.00	\$830,445.00

General Fund Revenue Budget

Budget Year 2020

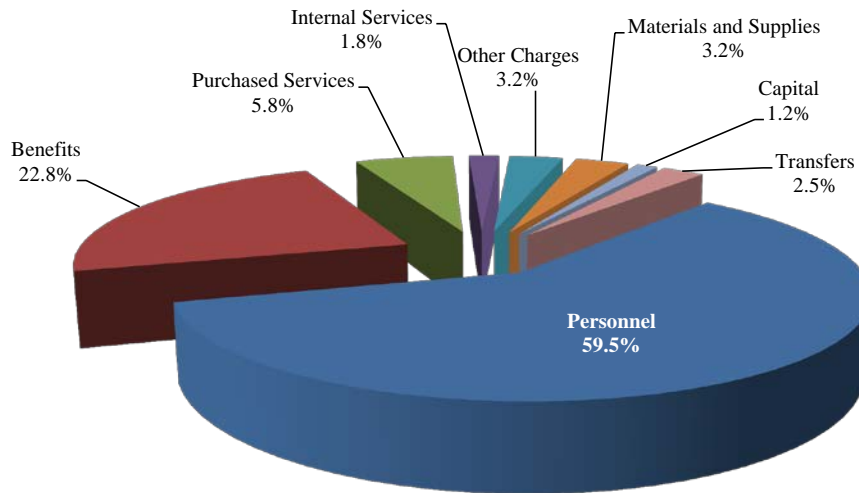
G/L Account - Account Description	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2020 City Council/Board Approval	Difference Vs 2019 Adopted Budget
Fund 30 - School General Fund						
Locations 170 - Non-Departmental						
Function 67 - Debt Service & Fund Transfers						
Sub-Function 67 - Debt Service & Transfers						
Level 9 - District Wide						
Program 720 - Intra Agency Fund						
30-170-67-67-9-720-63005 - Transfer From General Fund	19,270,796.00	19,270,796.00	19,633,236.00	20,375,621.00	20,455,621.00	80,000.00
30-170-67-67-9-720-63006 - Transfer From General Fund-Meals Tax	468,715.97	489,446.44	537,062.12	.00	.00	.00
Program 720 - Intra Agency Fund Totals	\$19,739,511.97	\$19,760,242.44	\$20,170,298.12	\$20,375,621.00	\$20,455,621.00	\$80,000.00
Level 9 - District Wide Totals	\$19,739,511.97	\$19,760,242.44	\$20,170,298.12	\$20,375,621.00	\$20,455,621.00	\$80,000.00
Sub-Function 67 - Debt Service & Transfers Totals	\$19,739,511.97	\$19,760,242.44	\$20,170,298.12	\$20,375,621.00	\$20,455,621.00	\$80,000.00
Function 67 - Debt Service & Fund Transfers Totals	\$19,739,511.97	\$19,760,242.44	\$20,170,298.12	\$20,375,621.00	\$20,455,621.00	\$80,000.00
Locations 170 - Non-Departmental Totals	\$19,739,511.97	\$19,760,242.44	\$20,170,298.12	\$20,375,621.00	\$20,455,621.00	\$80,000.00
Fund 30 - School General Fund Totals	\$40,442,852.31	\$41,066,424.44	\$42,168,501.16	\$42,643,951.00	\$43,554,396.00	\$910,445.00
Net Grand Totals	\$40,442,852.31	\$41,066,424.44	\$42,168,501.16	\$42,643,951.00	\$43,554,396.00	\$910,445.00

Salem City Schools
General Fund Expenditures Per Pupil
FY 2019-20

	Budget 2018-19	Budget 2019-20	Increase (Decrease)	Percent of Total	Cost Per Pupil
Personnel	\$ 25,277,069	\$ 25,923,627	\$ 646,558	59.5%	\$ 6,822
Benefits	9,749,414	9,938,820	189,406	22.8%	2,615
Purchased Services	2,594,116	2,528,701	(65,415)	5.8%	665
Internal Services	758,237	774,375	16,138	1.8%	204
Other Charges	1,371,518	1,385,313	13,795	3.2%	365
Materials and Supplies	1,245,587	1,381,775	136,188	3.2%	364
Capital	536,900	536,900	-	1.2%	141
Transfers	1,111,110	1,084,885	(26,225)	2.5%	285
	<u>\$ 42,643,951</u>	<u>\$ 43,554,396</u>	<u>\$ 910,445</u>	<u>100.0%</u>	<u>\$ 11,461</u>

Estimated Average Daily Membership

3,800



Salem City Schools
General Fund Revenues by Source
FY 2019-20

	Actual 2015-16	Actual 2016-17	Actual 2017-18	Budget 2018-19	Budget 2019-20	Increase (Decrease)	Forecast 2020-21	Forecast 2021-22	Forecast 2022-23
State SOQ Revenues									
Sales Tax 1 Cent	\$ 3,376,666	\$ 3,396,383	\$ 3,263,051	\$ 3,257,097	\$ 3,464,976	\$ 207,879	\$ 3,551,248	\$ 3,622,272	\$ 3,729,846
Sales Tax 1/8 Cent	350,172	356,631	348,301	465,300	494,997	29,697	504,897	514,995	525,295
Basic Aid	10,030,245	10,322,810	10,611,221	10,858,301	10,794,127	(64,174)	11,010,010	11,230,210	11,454,814
Vocational Education	156,984	156,856	160,903	154,831	155,240	409	158,345	161,512	164,742
Gifted Education	110,123	114,077	117,020	116,719	117,027	308	119,368	121,755	124,190
Special Education	1,162,154	1,197,810	1,228,714	1,095,727	1,098,618	2,891	1,120,590	1,143,002	1,165,862
Textbooks (SOQ)	14,245	48,790	267,635	239,845	240,478	633	245,288	250,193	255,197
Prevention, Intervention, Remediation	208,532	232,908	238,917	233,437	234,053	616	238,734	243,509	248,379
Remedial Summer School - SOQ	56,643	73,811	68,133	70,288	97,049	26,761	98,990	100,970	70,933
English as a Second Language	61,846	67,183	82,933	96,405	98,519	2,114	100,489	102,499	109,090
VRS Teacher Retirement Reimbursement	1,204,328	1,304,758	1,489,572	1,405,389	1,413,874	8,485	1,442,151	1,470,995	1,500,414
FICA Reimbursement	609,193	634,554	648,488	638,380	640,064	1,684	652,865	665,923	679,241
VRS Group Life Insurance Reimbursement	37,489	42,779	43,883	42,876	42,989	113	43,849	44,726	45,620
Total SOQ Revenues	17,378,620	17,949,350	18,568,771	18,674,595	18,892,011	217,416	19,286,823	19,672,560	20,073,624
Incentive									
VPSA Technology Grant	206,000	206,000	206,000	206,000	206,000	-	206,000	206,000	206,000
At Risk	-	-	54,443	119,725	50,225	(69,500)	51,230	52,254	119,725
Compensation Supplement	166,761	-	103,031	-	635,367	635,367	-	-	-
Total Incentive Revenue	372,761	206,000	363,474	325,725	891,592	565,867	257,230	258,254	325,725
Categorical Revenues									
Homebound	16,201	5,902	11,191	11,228	7,228	(4,000)	7,373	7,520	7,670
Special Education - Jails	-	3,158	-	-	-	-	-	-	-
Total Categorical Revenue	16,201	9,060	11,191	11,228	7,228	(4,000)	7,373	7,520	7,670
VA Lottery									
Remedial Summer School	-	-	-	-	-	-	-	-	-
Regular Foster Care	31,830	16,284	46,243	88,393	88,393	-	90,161	91,964	93,803
Textbooks	211,203	212,114	-	-	-	-	-	-	-
Early Reading Intervention	41,982	57,562	69,896	77,730	69,327	(8,403)	70,714	72,128	73,570
Spec. Ed. - Regional Program	441,733	457,638	453,199	538,282	552,568	14,286	563,619	549,048	549,048
Career & Technical Ed. - Equipment	8,161	14,875	13,341	8,376	7,516	(860)	7,666	7,820	7,976
Career & Technical Ed. - Occ. Prep.	1,809	-	-	-	-	-	-	-	-
Spec. Ed. - Foster Care	18,010	57,522	85,326	-	-	-	-	-	-
At Risk	141,099	122,465	71,758	27,317	126,016	98,699	128,536	131,107	133,729
K - 3 Primary Class Size Reduction	216,115	202,740	191,312	213,919	208,475	(5,444)	212,645	216,897	221,235
Mentor Teacher Program	1,260	842	414	414	1,032	618	1,053	1,074	1,095
Supplemental Lottery Per Pupil Allocation	-	124,915	668,893	690,322	899,992	209,670	917,992	690,322	690,322
Industry Certification Costs	6,640	6,515	4,990	9,226	9,225	(1)	9,410	9,598	9,790
CTE Stem-H Industry Credentials	-	-	1,874	-	-	0	-	-	-
Project Graduation - Senior Year	-	6,599	4,631	2,772	7,214	4,442	7,358	7,505	7,656

Salem City Schools
General Fund Revenues by Source
FY 2019-20

	Actual 2015-16	Actual 2016-17	Actual 2017-18	Budget 2018-19	Budget 2019-20	Increase (Decrease)	Forecast 2020-21	Forecast 2021-22	Forecast 2022-23
SOL Algebra Readiness Grant	32,790	31,619	31,208	34,088	34,088	0	34,770	35,465	36,174
Total Virginia Lottery	1,152,632	1,311,690	1,643,085	1,690,839	2,003,846	313,007	2,043,923	1,812,928	1,824,399
Total State Revenue	\$ 18,920,214	\$ 19,476,100	\$ 20,586,521	\$ 20,702,387	\$ 21,794,677	\$ 1,092,290	\$ 21,595,348	\$ 21,751,262	\$ 22,231,418
Other Revenue									
E-Rate	\$ 27,165	\$ 26,771	\$ 812	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sale of Property/Equipment	2,716	12,505	1,042	-	-	-	-	-	-
National Board Certification	65,000	65,000	60,000	-	-	-	-	-	-
Teacher Recruitment and Retention Initiative	-	-	5,000	-	-	-	-	-	-
DMAS State Healthcare - Medicaid	110,492	72,357	95,663	10,000	10,000	-	10,000	10,000	10,000
Tuition - Non Resident Day Student	140,870	139,470	143,860	135,000	135,000	-	135,000	135,000	135,000
Tuition - Adult Education	1,920	1,600	2,080	1,500	1,500	-	1,500	1,500	1,530
Tuition - Summer School	37,125	33,130	30,687	25,000	25,000	-	25,000	25,000	25,000
VWCC - Dual Enrollment	408,390	433,090	91,032	415,000	180,000	(235,000)	180,000	180,000	180,000
Contributions	-	-	-	-	-	-	-	-	-
Drivers Education Fees	32,695	24,978	39,280	30,000	30,000	-	30,000	30,000	30,000
Textbook Reimbursement	463	423	315	-	-	-	-	-	-
Technology Use Fees	29,299	36,255	56,341	28,682	28,682	-	28,682	28,682	28,682
Facilities Rental	21,798	18,105	18,617	10,000	10,000	-	10,000	10,000	10,000
Broadband Lease	20,708	21,333	21,976	22,260	22,920	660	22,920	22,920	22,920
Miscellaneous Income	41,047	38,893	41,035	20,000	20,000	-	20,000	20,000	20,000
Roanoke Valley Regional Board	769,559	799,186	712,380	785,239	757,734	(27,505)	757,734	757,734	757,734
Alternative Education	73,279	76,851	79,309	78,262	78,262	-	78,262	78,262	78,262
SAT Prep Class Fee	-	850	-	-	-	-	-	-	-
Virginia Workplace Readiness	-	1,336	1,157	-	-	-	-	-	-
Insurance Adjustment/Refunds/Rebates	600	27,949	11,096	5,000	5,000	-	5,000	5,000	5,000
Total Other	1,783,126	1,830,082	1,411,682	1,565,943	1,304,098	(261,845)	1,304,098	1,304,098	1,304,128
Local Revenue									
Transfer from General Fund	19,270,796	19,270,796	19,633,236	20,375,621	20,455,621	80,000	20,455,621	20,455,621	20,455,621
Transfer for Debt Service	-	-	-	-	-	-	-	-	-
Transfer from General Fund - Meals Tax	468,716	489,446	537,062	-	-	-	-	-	-
Total City Funds	19,739,512	19,760,242	20,170,298	20,375,621	20,455,621	80,000	20,455,621	20,455,621	20,455,621
Total General Fund Revenue	\$ 40,442,852	\$ 41,066,424	\$ 42,168,501	\$ 42,643,951	\$ 43,554,396	\$ 910,445	\$ 43,355,067	\$ 43,510,981	\$ 43,991,167

Salem City Schools
General Fund - Revenue
FY 2019-20

I. Standards of Quality (SOQ) Programs

Basic Aid	
3,800 (Est. 3/31 ADM) X \$5,588 Per Pupil Amount	\$ 21,234,400
Less: 1% Sales Tax (State's estimate)	<u>(4,059,973)</u>
Basic Aid Less Sales Tax	17,174,427
Composite Index - State Share (1-.3715 LCI)	X <u>0.6285</u>
Total State Basic Aid Revenue Estimate	<u>10,794,127</u>
 Sales Tax (local estimate)	 <u>3,959,973</u>
 Textbooks (SOQ)	
3,800 (Est. Adm) X \$100.69 X .6285	
Portion funded as State SOQ funding	240,478
Vocational Education (SOQ)	
3,800 (Est. Adm) X \$65 X .6285	155,240
Gifted Education (SOQ)	
3,800 (Est. ADM) X \$49 X .6285	117,027
Special Education (SOQ)	
3,800 (Est. ADM) X \$460 X .6285	1,098,618
Prevention, Intervention, and Remediation (SOQ)	
3,800 (Est. ADM) X \$98 X .6285	234,053
Remedial Summer School (SOQ)	
301 (Eligible # of students) X \$513 X .6285	97,049
English as a Second Language	98,519
 Fringe Benefits	
VRS Retirement Reimbursement	1,413,874
Social Security (FICA) Reimbursement	640,064
VRS Group Life Insurance	<u>42,989</u>
Total Fringe Benefits	<u>2,096,927</u>
 Total SOQ State Revenue	 \$ <u>18,892,011</u>

Salem City Schools
General Fund - Revenue
FY 2019-20

II. Incentive Programs		
Technology Initiative - VPSA	\$	206,000
Compensation Supplement		635,367
At Risk (Split funded - See lottery section below)		50,225
Total Incentive Program		<u>891,592</u>
III. Categorical Programs		
Special Education Homebound		7,228
Total Categorical Programs		<u>7,228</u>
IV. Lottery-Funded Programs		
At Risk (Split funded - See Incentive programs above)		126,016
Early Reading Intervention		69,327
Foster Care		88,393
K-3 Primary Class Size Reduction		208,475
SOL Algebra Readiness		34,088
Project Graduation		7,214
Supplemental Lottery Per Pupil Allocation		899,992
Mentor Teacher		1,032
Industry Certification		9,225
Special Education - Regional Tuition		552,568
Career and Technical Education		7,516
Textbooks (portion funded by Lottery Funds)		-
Total Lottery Funded Accounts		<u>2,003,846</u>
Grand Total - All State Revenue		<u>21,794,677</u>
V. Local Revenue		
Transfer from General Fund		20,455,621
Transfer from Capital Reserve		-
Debt Service		-
Total Local Revenue	\$	<u>20,455,621</u>

Salem City Schools
General Fund - Revenue
FY 2019-20

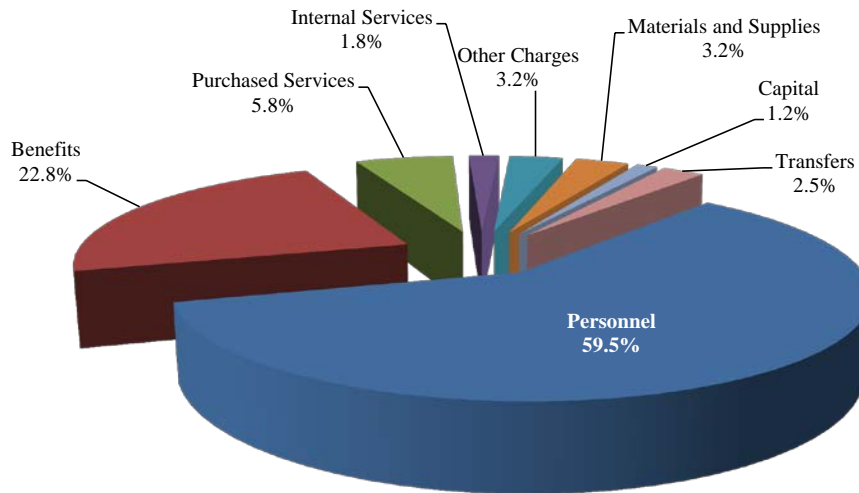
VI. Other Revenue		
Tuition - Non-Residents	\$	135,000
Adult Education		1,500
Medicaid		10,000
Alternative Education		78,262
Tuition - Summer School		25,000
VWCC Dual Enrollment Fee Reimbursements & Student Fees		180,000
Insurance Adjustments/Rebates/Refunds		5,000
Drivers Education Fees		30,000
Roanoke Valley Regional Board		757,734
Broadband Lease		22,920
Miscellaneous Income		20,000
Technology Use Fee		28,682
Facilities Rental		10,000
E-Rate		-
Total Other Revenue		<u>1,304,098</u>
Grand Total - General Fund Revenue	\$	<u><u>43,554,396</u></u>

Salem City Schools
General Fund Expenditures Per Pupil
FY 2019-20

	Budget 2018-19	Budget 2019-20	Increase (Decrease)	Percent of Total	Cost Per Pupil
Personnel	\$ 25,277,069	\$ 25,923,627	\$ 646,558	59.5%	\$ 6,822
Benefits	9,749,414	9,938,820	189,406	22.8%	2,615
Purchased Services	2,594,116	2,528,701	(65,415)	5.8%	665
Internal Services	758,237	774,375	16,138	1.8%	204
Other Charges	1,371,518	1,385,313	13,795	3.2%	365
Materials and Supplies	1,245,587	1,381,775	136,188	3.2%	364
Capital	536,900	536,900	-	1.2%	141
Transfers	1,111,110	1,084,885	(26,225)	2.5%	285
	<u>\$ 42,643,951</u>	<u>\$ 43,554,396</u>	<u>\$ 910,445</u>	<u>100.0%</u>	<u>\$ 11,461</u>

Estimated Average Daily Membership

3,800



Salem City Schools
General Fund Expenditures by Department and Object
FY 2019-20

	Actual 2015-16	Actual 2016-17	Actual 2017-18	Budget 2018-19	Budget 2019-20	Increase (Decrease)
Central Instruction						
Salaries	\$ 1,276,504	\$ 1,352,942	\$ 1,406,679	\$ 1,565,706	\$ 1,607,860	\$ 42,154
Benefits	401,622	424,442	473,543	501,745	503,550	1,805
Purchased Services	1,612,825	1,636,255	1,457,426	1,966,527	1,815,628	(150,899)
Other Charges	5,969	7,069	11,792	10,432	10,432	-
Materials and Supplies	390,807	374,742	389,778	391,253	463,542	72,289
Total	3,687,727	3,795,450	3,739,218	4,435,663	4,401,012	(34,651)
Salem High School						
Salaries	6,670,275	6,698,072	6,823,145	6,834,780	6,983,720	148,940
Benefits	2,321,225	2,379,921	2,560,963	2,516,908	2,631,561	114,653
Purchased Services	27,939	47,220	44,409	35,837	35,837	-
Internal Services	196,596	219,315	176,383	207,950	188,000	(19,950)
Other Charges	360,954	375,674	361,063	414,219	413,819	(400)
Materials and Supplies	328,724	358,496	346,642	358,759	382,253	23,494
Capital	142,298	11,357	32,190	91,550	91,550	-
Total	10,048,011	10,090,055	10,344,795	10,460,003	10,726,740	266,737
Andrew Lewis Middle						
Salaries	4,555,667	4,608,371	4,692,676	4,767,752	4,879,159	111,407
Benefits	1,571,927	1,628,019	1,750,540	1,728,212	1,769,241	41,029
Purchased Services	42,056	48,926	49,553	38,993	39,481	488
Internal Services	89,575	110,205	80,533	82,000	86,000	4,000
Other Charges	234,891	234,033	230,285	260,750	258,750	(2,000)
Materials and Supplies	116,242	118,962	127,185	129,191	142,339	13,148
Capital	19,338	237,216	158,125	63,750	63,750	-
Total	\$ 6,629,696	\$ 6,985,732	\$ 7,088,897	\$ 7,070,648	\$ 7,238,720	\$ 168,072

Salem City Schools
General Fund Expenditures by Department and Object
FY 2019-20

	Actual 2015-16	Actual 2016-17	Actual 2017-18	Budget 2018-19	Budget 2019-20	Increase (Decrease)
G W Carver Elementary						
Salaries	\$ 2,381,207	\$ 2,397,210	\$ 2,455,927	\$ 2,461,578	\$ 2,582,649	\$ 121,071
Benefits	833,101	864,713	934,287	924,596	988,418	63,822
Purchased Services	32,105	28,543	26,910	28,901	28,749	(152)
Internal Services	40,865	44,834	55,387	46,000	56,000	10,000
Other Charges	113,228	109,512	105,910	123,900	123,700	(200)
Materials and Supplies	52,487	54,151	50,116	52,951	60,099	7,148
Capital	20,550	26,964	11,838	20,400	20,400	-
Total	3,473,543	3,525,927	3,640,375	3,658,326	3,860,015	201,689
West Salem Elementary						
Salaries	2,000,883	2,016,081	2,250,860	2,230,198	2,342,368	112,170
Benefits	755,049	759,100	890,737	871,912	905,555	33,643
Purchased Services	32,771	28,622	30,585	25,060	25,060	-
Internal Services	46,324	46,353	51,988	48,700	56,000	7,300
Other Charges	85,989	85,847	88,296	95,880	97,850	1,970
Materials and Supplies	56,995	59,519	58,063	58,974	63,741	4,767
Capital	21,493	23,701	11,464	20,400	20,400	-
Total	\$ 2,999,504	\$ 3,019,223	\$ 3,381,993	\$ 3,351,124	\$ 3,510,974	\$ 159,850

Salem City Schools
General Fund Expenditures by Department and Object
FY 2019-20

	Actual 2015-16	Actual 2016-17	Actual 2017-18	Budget 2018-19	Budget 2019-20	Increase (Decrease)
South Salem Elementary						
Salaries	\$ 1,963,491	\$ 1,999,530	\$ 2,146,150	\$ 2,163,650	\$ 2,155,457	\$ (8,193)
Benefits	723,486	736,325	852,766	804,102	819,421	15,319
Purchased Services	29,285	29,406	42,458	29,427	28,719	(708)
Internal Services	60,370	46,228	43,712	43,200	45,200	2,000
Other Charges	100,518	96,977	98,191	116,680	116,680	-
Materials and Supplies	49,475	51,239	53,822	49,667	51,375	1,708
Capital	19,886	24,743	11,600	20,400	20,400	-
Total	2,946,511	2,984,448	3,248,699	3,227,126	3,237,252	10,126
East Salem Elementary						
Salaries	2,401,778	2,450,658	2,491,357	2,569,041	2,644,792	75,751
Benefits	885,274	924,466	989,488	993,989	1,006,661	12,672
Purchased Services	31,363	30,114	40,633	26,134	26,186	52
Internal Services	60,700	44,372	52,365	58,720	63,370	4,650
Other Charges	86,345	90,330	79,922	98,150	98,950	800
Materials and Supplies	60,001	67,739	77,641	56,042	62,984	6,942
Capital	18,172	27,183	11,671	20,400	20,400	-
Total	3,543,633	3,634,862	3,743,077	3,822,476	3,923,343	100,867
Regional						
Salaries	480,724	490,872	459,741	491,615	476,575	(15,040)
Benefits	250,653	261,199	278,087	290,624	278,159	(12,465)
Other Charges	477	361	3,900	1,500	1,500	-
Materials and Supplies	2,076	1,684	1,675	1,500	1,500	-
Total	\$ 733,930	\$ 754,116	\$ 743,403	\$ 785,239	\$ 757,734	\$ (27,505)

Salem City Schools
General Fund Expenditures by Department and Object
FY 2019-20

	Actual 2015-16	Actual 2016-17	Actual 2017-18	Budget 2018-19	Budget 2019-20	Increase (Decrease)
Central Administration						
Salaries	\$ 733,474	\$ 754,382	\$ 737,185	\$ 741,808	\$ 756,516	\$ 14,708
Benefits	331,982	299,243	301,479	443,857	350,109	(93,748)
Purchased Services	221,014	231,136	199,674	303,807	387,520	83,713
Internal Services	66,663	87,426	108,006	107,329	97,805	(9,524)
Other Charges	201,834	199,659	206,457	212,383	238,558	26,175
Materials and Supplies	38,885	36,485	34,584	32,750	34,750	2,000
Total	1,593,852	1,608,331	1,587,385	1,841,934	1,865,258	23,324
Central Attendance & Health						
Salaries	728,897	759,431	762,702	762,381	787,552	25,171
Benefits	239,627	257,566	280,561	295,337	301,423	6,086
Purchased Services	25,565	28,724	37,939	35,502	36,393	891
Other Charges	938	1,759	1,363	2,974	2,974	-
Materials and Supplies	6,655	1,640	2,469	3,000	5,400	2,400
Total	\$ 1,001,682	\$ 1,049,120	\$ 1,085,034	\$ 1,099,194	\$ 1,133,742	\$ 34,548

Salem City Schools
General Fund Expenditures by Department and Object
FY 2019-20

	Actual 2015-16	Actual 2016-17	Actual 2017-18	Budget 2018-19	Budget 2019-20	Increase (Decrease)
Transportation						
Salaries	\$ 619,064	\$ 670,187	\$ 728,696	\$ 688,560	\$ 706,979	\$ 18,419
Benefits	284,703	279,687	306,868	378,132	384,722	6,590
Purchased Services	136,672	91,767	106,843	103,928	105,128	1,200
Internal Services	147,322	160,180	159,222	164,338	182,000	17,662
Other Charges	28,120	27,948	24,947	34,650	22,100	(12,550)
Materials and Supplies	53,155	65,066	84,319	111,500	113,792	2,292
Joint Operations	-	-	-	-	-	-
Capital	-	22,776	-	300,000	300,000	-
Transfers	-	-	-	-	-	-
Total	1,269,036	1,317,611	1,410,895	1,781,108	1,814,721	33,613
Transfers						
Transfers	745,200	2,418,696	2,176,967	1,111,110	1,084,885	(26,225)
Total Expenditures	745,200	2,418,696	2,176,967	1,111,110	1,084,885	(26,225)
	\$ 38,672,325	\$ 41,183,571	\$ 42,190,738	\$ 42,643,951	\$ 43,554,396	\$ 910,445
Beginning Balance	2,761,524	4,532,051	4,414,904			
Ending Balance	\$ 4,532,051	\$ 4,414,904	\$ 4,374,271			

Salem City Schools
General Fund Expenditures by State Categories
FY 2019-20

	Actuals 2015-16	Actuals 2016-17	Actuals 2017-18	Budget 2018-19	Budget 2019-20	Increase (Decrease)
Instruction:						
Classroom	\$ 23,757,235	\$ 24,158,899	\$ 24,346,890	\$ 24,762,550	\$ 25,155,909	\$ 393,359
Remedial	52,585	53,973	51,529	67,393	71,835	4,442
Testing	-	-	82,377	89,989	90,864	875
Special Education	2,963,871	2,985,098	3,153,944	3,116,860	3,126,449	9,589
Alternative Education	60,126	61,678	74,063	83,601	104,892	21,291
Dropout Prevention	29,865	28,183	28,225	36,918	38,193	1,275
Homebound	10,381	19,135	12,502	44,352	44,352	-
Parent Resource Center	5,969	3,473	7,029	7,056	7,226	170
Regional Special Education	1,473,786	1,488,421	1,527,458	1,641,693	1,636,919	(4,774)
Risk Reduction	42,544	87,305	48,482	66,313	83,548	17,235
Vocational	1,102,497	1,073,763	1,171,203	1,171,299	1,189,821	18,522
Gifted	220,736	223,619	232,153	242,596	247,025	4,429
Other	-	-	571,621	592,869	795,030	202,161
Summer Remediation	39,544	43,732	32,866	45,410	58,744	13,334
Adult Education	50,811	51,542	44,743	53,587	18,449	(35,138)
Pre-K Non-Special Ed	168,241	199,077	217,876	266,044	348,308	82,264
Total Instruction	29,978,191	30,477,898	31,602,961	32,288,530	33,017,564	729,034
Administration, Attendance and Health						
Board Services	100,676	113,588	99,115	116,262	152,937	36,675
Executive Administration	627,360	630,443	585,393	596,824	699,299	102,475
Informational Services	112,767	136,047	143,594	209,217	197,899	(11,318)
Personnel Services	310,794	234,409	255,376	380,001	269,545	(110,456)
Fiscal Services	223,281	266,757	269,924	291,969	301,830	9,861
Health Services	454,629	463,019	470,566	478,224	491,983	13,759
Psychological Services	256,929	264,885	275,782	279,311	268,596	(10,715)
Speech/Audio Services	292,965	323,990	341,585	344,720	376,123	31,403
Total Administration, Attendance & Health	\$ 2,379,401	\$ 2,433,138	\$ 2,441,335	\$ 2,696,528	\$ 2,758,212	\$ 61,684

Salem City Schools
General Fund Expenditures by State Categories
FY 2019-20

	Actuals 2015-16	Actuals 2016-17	Actuals 2017-18	Budget 2018-19	Budget 2019-20	Increase (Decrease)
Pupil Transportation:						
Transportation Management	\$ 115,766	\$ 149,797	\$ 148,702	\$ 145,828	\$ 158,314	\$ 12,486
Vehicle Operation Services	797,083	789,757	875,498	935,484	937,162	1,678
Monitoring Services	209,598	200,081	228,318	237,458	239,245	1,787
Vehicle Maintenance Services	146,589	155,200	158,376	162,338	180,000	17,662
Bus Purchases	-	22,776	-	300,000	300,000	-
Total Pupil Transportation	1,269,036	1,317,611	1,410,894	1,781,108	1,814,721	33,613
Operation & Maintenance:						
Building Services	3,087,091	3,205,276	3,102,343	3,297,792	3,346,784	48,992
Ground Services	107,307	89,730	102,419	96,000	106,000	10,000
Equipment Services	1,252	130	-	-	-	-
Security Services	34,563	35,613	36,606	36,363	40,035	3,672
Total Operation & Maintenance	3,230,213	3,330,749	3,241,368	3,430,155	3,492,819	62,664
Technology:						
Technology	1,070,284	1,205,479	1,335,610	1,336,520	1,386,195	49,675
Total Technology	1,070,284	1,205,479	1,335,610	1,336,520	1,386,195	49,675
Other Uses of Funds:						
Transfers to Other Funds	745,200	2,418,696	2,176,967	1,111,110	1,084,885	(26,225)
Total Other Uses of Funds	745,200	2,418,696	2,176,967	1,111,110	1,084,885	(26,225)
Total General Fund Expenditures	\$ 38,672,325	\$ 41,183,571	\$ 42,209,135	\$ 42,643,951	\$ 43,554,396	\$ 910,445
Beginning Balance	2,761,524	4,532,051	4,414,904			
Ending Balance	\$ 4,532,051	\$ 4,414,904	4,374,271			



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Central Instruction

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General Fund Expense Budget

Budget Year 2020

G/L Account - Account Description	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2020 City Council/Board Approval	Difference Vs 2019 Adopted Budget
Fund 30 - School General Fund						
Locations 110 - Central Instruction						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 2 - Elementary						
Program 110 - Regular Instruction						
30-110-61-10-2-110-71167 - Compensation-Kindergarten Registration	.00	.00	1,946.50	2,360.00	2,360.00	.00
30-110-61-10-2-110-72100 - FICA	194.72	183.99	190.87	200.00	200.00	.00
30-110-61-10-2-110-72300 - Group Health and Dental Insurance	.00	2,580.20	.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 - Strings Program	1,981.93	750.00	1,104.00	2,250.00	2,250.00	.00
30-110-61-10-2-110-76070 - Parent Involvement	.00	.00	.00	.00	500.00	500.00
30-110-61-10-2-110-76130 - Textbooks	54,637.74	56,498.20	76,652.75	90,950.00	105,950.00	15,000.00
30-110-61-10-2-110-76210 - Character Education	862.90	790.38	683.09	900.00	1,100.00	200.00
30-110-61-10-2-110-76250 - Enrichment	12,639.63	6,038.77	9,543.76	13,900.00	13,900.00	.00
30-110-61-10-2-110-76265 - Family Life	.00	.00	.00	100.00	100.00	.00
30-110-61-10-2-110-76315 - Kindergarten Registration	2,184.50	2,371.50	170.00	.00	.00	.00
30-110-61-10-2-110-76370 - Reading Intervention	8,563.28	9,282.84	6,998.78	9,320.00	9,320.00	.00
30-110-61-10-2-110-76455 - Testing Materials-Assessment	24,062.15	21,806.40	.00	.00	.00	.00
Program 110 - Regular Instruction Totals	\$107,526.85	\$102,702.28	\$99,689.75	\$122,380.00	\$138,080.00	\$15,700.00
Program 111 - Remedial-School Day						
30-110-61-10-2-111-71120 - Compensation-Instructional Salaries	7,203.00	6,783.00	8,631.89	9,152.00	9,152.00	.00
30-110-61-10-2-111-72100 - FICA	551.07	518.96	464.71	701.00	701.00	.00
Program 111 - Remedial-School Day Totals	\$7,754.07	\$7,301.96	\$9,096.60	\$9,853.00	\$9,853.00	\$0.00
Program 115 - Testing						
30-110-61-10-2-115-71120 - Compensation-Instructional Salaries	.00	.00	535.25	.00	.00	.00
30-110-61-10-2-115-72100 - FICA	.00	.00	207.70	.00	.00	.00
30-110-61-10-2-115-73205 - Software Licensing Fees	.00	.00	.00	21,085.00	21,085.00	.00
30-110-61-10-2-115-73225 - Professional Development - Conferences	.00	.00	.00	1,000.00	1,000.00	.00
30-110-61-10-2-115-76455 - Testing Materials-Assessment	.00	.00	18,954.40	500.00	500.00	.00
Program 115 - Testing Totals	\$0.00	\$0.00	\$19,697.35	\$22,585.00	\$22,585.00	\$0.00
Program 120 - Special Education						
30-110-61-10-2-120-71146 - Compensation - ELL	41,055.75	47,745.12	46,093.06	37,200.00	37,200.00	.00
30-110-61-10-2-120-71153 - Compensation-Instructional Asst ELL	.00	.00	4,884.34	6,000.00	6,073.00	73.00

General Fund Expense Budget

Budget Year 2020

G/L Account - Account Description	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2020 City Council/Board Approval	Difference Vs 2019 Adopted Budget
Fund 30 - School General Fund						
Locations 110 - Central Instruction						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 2 - Elementary						
Program 120 - Special Education						
30-110-61-10-2-120-72100 - FICA	3,140.76	3,652.56	3,899.82	3,305.00	3,311.00	6.00
30-110-61-10-2-120-73010 - Autism Support Services	6,828.02	10,070.56	15,272.67	13,000.00	19,000.00	6,000.00
30-110-61-10-2-120-73037 - Contractual Services - Other	1,290.30	1,191.40	1,526.05	750.00	750.00	.00
30-110-61-10-2-120-73275 - Therapeutic Services -Sp Ed	153,638.48	177,414.26	140,097.19	126,800.00	134,800.00	8,000.00
30-110-61-10-2-120-75529 - Travel-Itinerant	.00	204.25	.00	500.00	500.00	.00
30-110-61-10-2-120-76431 - Special Ed - General	22,959.49	7,704.45	11,011.31	4,350.00	12,350.00	8,000.00
30-110-61-10-2-120-76438 - Supplies - EL	8,518.91	4,940.06	6,510.04	5,000.00	5,000.00	.00
30-110-61-10-2-120-76455 - Testing Materials-Assessment	2,519.64	2,519.64	3,103.13	3,000.00	3,000.00	.00
Program 120 - Special Education Totals	\$239,951.35	\$255,442.30	\$232,397.61	\$199,905.00	\$221,984.00	\$22,079.00
Program 127 - Regional Sp Ed Program						
30-110-61-10-2-127-73297 - Tuition - Regional Sp Ed Program	739,856.02	217,065.31	262,431.74	269,470.00	295,736.00	26,266.00
Program 127 - Regional Sp Ed Program Totals	\$739,856.02	\$217,065.31	\$262,431.74	\$269,470.00	\$295,736.00	\$26,266.00
Program 128 - Risk Reduction						
30-110-61-10-2-128-71120 - Compensation-Instructional Salaries	.00	5,515.00	2,251.50	.00	.00	.00
30-110-61-10-2-128-71151 - Compensation-Instructional Asst	712.76	.00	.00	.00	.00	.00
30-110-61-10-2-128-72100 - FICA	54.53	421.91	172.23	.00	.00	.00
30-110-61-10-2-128-72220 - VRS Hybrid Pension Contribution	143.49	.00	.00	.00	.00	.00
30-110-61-10-2-128-72400 - VRS Group Life Insurance	12.14	.00	.00	.00	.00	.00
30-110-61-10-2-128-72750 - VRS Retiree Health Care Credit	10.82	.00	.00	.00	.00	.00
30-110-61-10-2-128-73037 - Contractual Services - Other	.00	41.67	.00	.00	.00	.00
Program 128 - Risk Reduction Totals	\$933.74	\$5,978.58	\$2,423.73	\$0.00	\$0.00	\$0.00
Program 140 - Gifted						
30-110-61-10-2-140-72100 - FICA	.00	2.55	.00	.00	.00	.00
30-110-61-10-2-140-76280 - Gifted	6,515.16	4,975.42	4,928.00	5,600.00	5,600.00	.00
Program 140 - Gifted Totals	\$6,515.16	\$4,977.97	\$4,928.00	\$5,600.00	\$5,600.00	\$0.00
Level 2 - Elementary Totals	\$1,102,537.19	\$593,468.40	\$630,664.78	\$629,793.00	\$693,838.00	\$64,045.00
Level 3 - Secondary						
Program 110 - Regular Instruction						
30-110-61-10-3-110-71120 - Compensation-Instructional Salaries	.00	.00	.00	1,003.00	1,003.00	.00

General Fund Expense Budget

Budget Year 2020

G/L Account - Account Description	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2020 City Council/Board Approval	Difference Vs 2019 Adopted Budget
Fund 30 - School General Fund						
Locations 110 - Central Instruction						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 3 - Secondary						
Program 110 - Regular Instruction						
30-110-61-10-3-110-72100 - FICA	582.05	633.60	.00	77.00	77.00	.00
30-110-61-10-3-110-73018 - Career - Tech Testing	6,640.00	7,851.00	8,020.05	9,226.00	9,225.00	(1.00)
30-110-61-10-3-110-73037 - Contractual Services - Other	2,200.00	1,500.00	6,669.65	8,050.00	2,500.00	(5,550.00)
30-110-61-10-3-110-73050 - Drivers Education Services	43,346.44	37,365.00	45,180.00	44,000.00	44,000.00	.00
30-110-61-10-3-110-73191 - SAT Course	528.00	484.00	.00	.00	.00	.00
30-110-61-10-3-110-73295 - Tuition VWCC	409,690.72	434,464.41	106,720.56	440,000.00	220,000.00	(220,000.00)
30-110-61-10-3-110-75529 - Travel-Itinerant	79.00	75.80	.00	.00	.00	.00
30-110-61-10-3-110-76035 - CPR/AED Recertification	.00	(502.70)	.00	800.00	800.00	.00
30-110-61-10-3-110-76042 - Distinguished Scholars	19,500.00	23,092.00	27,112.00	22,000.00	22,000.00	.00
30-110-61-10-3-110-76070 - Parent Involvement	.00	.00	.00	.00	250.00	250.00
30-110-61-10-3-110-76130 - Textbooks	75,626.18	26,973.60	20,712.77	45,000.00	78,000.00	33,000.00
30-110-61-10-3-110-76210 - Character Education	.00	.00	.00	90.00	90.00	.00
30-110-61-10-3-110-76345 - Mathematics	.00	.00	3,960.00	1,316.00	.00	(1,316.00)
30-110-61-10-3-110-76455 - Testing Materials-Assessment	30,310.10	37,159.42	.00	.00	.00	.00
Program 110 - Regular Instruction Totals	\$588,502.49	\$569,096.13	\$218,375.03	\$571,562.00	\$377,945.00	(\$193,617.00)
Program 111 - Remedial-School Day						
30-110-61-10-3-111-71120 - Compensation-Instructional Salaries	3,063.50	1,518.00	759.00	2,684.00	2,684.00	.00
30-110-61-10-3-111-72100 - FICA	234.37	116.13	58.06	205.00	205.00	.00
30-110-61-10-3-111-73037 - Contractual Services - Other	.00	3,620.00	4,368.35	2,772.00	7,214.00	4,442.00
Program 111 - Remedial-School Day Totals	\$3,297.87	\$5,254.13	\$5,185.41	\$5,661.00	\$10,103.00	\$4,442.00
Program 115 - Testing						
30-110-61-10-3-115-71120 - Compensation-Instructional Salaries	.00	.00	9,545.50	3,500.00	3,500.00	.00
30-110-61-10-3-115-72100 - FICA	.00	.00	730.23	268.00	268.00	.00
30-110-61-10-3-115-73205 - Software Licensing Fees	.00	.00	.00	17,565.00	17,565.00	.00
30-110-61-10-3-115-73225 - Professional Development - Conferences	.00	.00	.00	1,000.00	1,000.00	.00
30-110-61-10-3-115-76455 - Testing Materials-Assessment	.00	.00	30,457.54	13,945.00	14,820.00	875.00
Program 115 - Testing Totals	\$0.00	\$0.00	\$40,733.27	\$36,278.00	\$37,153.00	\$875.00

General Fund Expense Budget

Budget Year 2020

G/L Account - Account Description	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2020 City Council/Board Approval	Difference Vs 2019 Adopted Budget
Fund 30 - School General Fund						
Locations 110 - Central Instruction						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 3 - Secondary						
Program 120 - Special Education						
30-110-61-10-3-120-71146 - Compensation - ELL	9,603.00	9,099.00	11,311.75	11,600.00	11,600.00	.00
30-110-61-10-3-120-72100 - FICA	734.61	696.10	865.38	888.00	888.00	.00
30-110-61-10-3-120-73010 - Autism Support Services	6,110.86	4,405.87	3,000.00	5,000.00	5,000.00	.00
30-110-61-10-3-120-73275 - Therapeutic Services -Sp Ed	918.75	.00	29,493.05	36,702.00	36,702.00	.00
30-110-61-10-3-120-73810 - Tuition - Other Entities In-State	11,443.50	5,284.00	5,585.00	7,600.00	7,600.00	.00
30-110-61-10-3-120-76431 - Special Ed - General	333.63	1,170.75	1,490.10	1,200.00	1,200.00	.00
30-110-61-10-3-120-76438 - Supplies - EL	336.88	775.37	2,183.82	1,250.00	1,250.00	.00
Program 120 - Special Education Totals	\$29,481.23	\$21,431.09	\$53,929.10	\$64,240.00	\$64,240.00	\$0.00
Program 121 - Alternative Education						
30-110-61-10-3-121-71120 - Compensation-Instructional Salaries	42,946.51	44,242.50	58,533.04	58,533.00	45,776.00	(12,757.00)
30-110-61-10-3-121-71151 - Compensation-Instructional Asst	.00	.00	.00	.00	29,677.00	29,677.00
30-110-61-10-3-121-72100 - FICA	3,173.21	3,244.02	4,490.53	4,478.00	5,772.00	1,294.00
30-110-61-10-3-121-72210 - VRS Pension Contribution	6,000.72	6,413.28	9,552.60	9,178.00	11,831.00	2,653.00
30-110-61-10-3-121-72300 - Group Health and Dental Insurance	7,045.61	6,719.08	.00	9,943.00	9,943.00	.00
30-110-61-10-3-121-72400 - VRS Group Life Insurance	507.84	573.12	766.80	767.00	988.00	221.00
30-110-61-10-3-121-72750 - VRS Retiree Health Care Credit	452.40	485.64	720.00	702.00	905.00	203.00
Program 121 - Alternative Education Totals	\$60,126.29	\$61,677.64	\$74,062.97	\$83,601.00	\$104,892.00	\$21,291.00
Program 122 - Dropout Prevention						
30-110-61-10-3-122-71120 - Compensation-Instructional Salaries	15,604.83	14,699.67	14,490.74	14,891.00	15,766.00	875.00
30-110-61-10-3-122-72100 - FICA	806.16	712.73	676.23	1,139.00	1,197.00	58.00
30-110-61-10-3-122-72210 - VRS Pension Contribution	956.14	1,021.82	1,166.04	2,335.00	2,454.00	119.00
30-110-61-10-3-122-72300 - Group Health and Dental Insurance	3,385.38	3,124.28	3,244.59	6,960.00	6,960.00	.00
30-110-61-10-3-122-72400 - VRS Group Life Insurance	80.88	91.32	93.60	195.00	205.00	10.00
30-110-61-10-3-122-72750 - VRS Retiree Health Care Credit	72.31	77.40	87.84	179.00	188.00	9.00
Program 122 - Dropout Prevention Totals	\$20,905.70	\$19,727.22	\$19,759.04	\$25,699.00	\$26,770.00	\$1,071.00
Program 127 - Regional Sp Ed Program						
30-110-61-10-3-127-73297 - Tuition - Regional Sp Ed Program	.00	298,628.63	397,218.30	398,227.00	396,647.00	(1,580.00)
Program 127 - Regional Sp Ed Program Totals	\$0.00	\$298,628.63	\$397,218.30	\$398,227.00	\$396,647.00	(\$1,580.00)

General Fund Expense Budget

Budget Year 2020

G/L Account - Account Description	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2020 City Council/Board Approval	Difference Vs 2019 Adopted Budget
Fund 30 - School General Fund						
Locations 110 - Central Instruction						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 3 - Secondary						
Program 128 - Risk Reduction						
30-110-61-10-3-128-71120 - Compensation-Instructional Salaries	7,245.00	30,830.72	10,255.79	39,000.00	32,000.00	(7,000.00)
30-110-61-10-3-128-72100 - FICA	554.26	2,358.51	784.55	3,213.00	2,448.00	(765.00)
30-110-61-10-3-128-73037 - Contractual Services - Other	17,119.78	23,138.98	21,773.97	13,600.00	38,600.00	25,000.00
30-110-61-10-3-128-75529 - Travel-Itinerant	.00	542.15	2,404.36	500.00	500.00	.00
30-110-61-10-3-128-76435 - Supplies - Instructional	11,420.73	18,859.97	9,637.88	10,000.00	10,000.00	.00
Program 128 - Risk Reduction Totals	\$36,339.77	\$75,730.33	\$44,856.55	\$66,313.00	\$83,548.00	\$17,235.00
Program 140 - Gifted						
30-110-61-10-3-140-73300 - Tuition-Gov School	42,395.00	42,838.00	43,159.00	48,415.00	48,415.00	.00
30-110-61-10-3-140-76280 - Gifted	1,500.00	1,350.00	394.37	1,500.00	1,500.00	.00
Program 140 - Gifted Totals	\$43,895.00	\$44,188.00	\$43,553.37	\$49,915.00	\$49,915.00	\$0.00
Level 3 - Secondary Totals	\$782,548.35	\$1,095,733.17	\$897,673.04	\$1,301,496.00	\$1,151,213.00	(\$150,283.00)
Level 4 - Middle						
Program 110 - Regular Instruction						
30-110-61-10-4-110-72100 - FICA	33.83	128.08	.00	.00	.00	.00
30-110-61-10-4-110-73255 - Professional Development	643.89	4,458.75	.00	1,000.00	1,000.00	.00
30-110-61-10-4-110-76070 - Parent Involvement	.00	.00	.00	.00	250.00	250.00
30-110-61-10-4-110-76130 - Textbooks	25,192.30	33,382.41	520.00	25,750.00	25,750.00	.00
30-110-61-10-4-110-76265 - Family Life	.00	.00	.00	100.00	100.00	.00
30-110-61-10-4-110-76345 - Mathematics	.00	.00	3,960.00	3,945.00	3,945.00	.00
30-110-61-10-4-110-76455 - Testing Materials-Assessment	26,004.46	24,585.45	.00	.00	.00	.00
Program 110 - Regular Instruction Totals	\$51,874.48	\$62,554.69	\$4,480.00	\$30,795.00	\$31,045.00	\$250.00
Program 111 - Remedial-School Day						
30-110-61-10-4-111-71120 - Compensation-Instructional Salaries	.00	121.99	.00	2,684.00	2,684.00	.00
30-110-61-10-4-111-72100 - FICA	.00	9.33	.00	205.00	205.00	.00
Program 111 - Remedial-School Day Totals	\$0.00	\$131.32	\$0.00	\$2,889.00	\$2,889.00	\$0.00
Program 115 - Testing						
30-110-61-10-4-115-71120 - Compensation-Instructional Salaries	.00	.00	140.25	2,000.00	2,000.00	.00
30-110-61-10-4-115-72100 - FICA	.00	.00	10.73	153.00	153.00	.00
30-110-61-10-4-115-73205 - Software Licensing Fees	.00	.00	.00	24,253.00	24,253.00	.00

General Fund Expense Budget

Budget Year 2020

G/L Account - Account Description	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2020 City Council/Board Approval	Difference Vs 2019 Adopted Budget
Fund 30 - School General Fund						
Locations 110 - Central Instruction						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 4 - Middle						
Program 115 - Testing						
30-110-61-10-4-115-73225 - Professional Development - Conferences	.00	.00	603.60	1,000.00	1,000.00	.00
30-110-61-10-4-115-76455 - Testing Materials-Assessment	.00	.00	21,191.47	3,720.00	3,720.00	.00
Program 115 - Testing Totals	\$0.00	\$0.00	\$21,946.05	\$31,126.00	\$31,126.00	\$0.00
Program 120 - Special Education						
30-110-61-10-4-120-71146 - Compensation - ELL	3,339.00	6,767.76	7,232.75	11,600.00	11,600.00	.00
30-110-61-10-4-120-72100 - FICA	255.44	517.71	553.29	888.00	888.00	.00
30-110-61-10-4-120-73010 - Autism Support Services	6,110.72	4,405.87	525.00	5,000.00	2,000.00	(3,000.00)
30-110-61-10-4-120-73275 - Therapeutic Services -Sp Ed	.00	.00	29,493.04	36,005.00	36,005.00	.00
30-110-61-10-4-120-75529 - Travel-Itinerant	.00	7.00	.00	.00	.00	.00
30-110-61-10-4-120-76431 - Special Ed - General	7,009.22	1,975.66	2,000.17	1,200.00	1,200.00	.00
30-110-61-10-4-120-76438 - Supplies - EL	735.67	3,501.80	1,619.06	1,250.00	1,250.00	.00
Program 120 - Special Education Totals	\$17,450.05	\$17,175.80	\$41,423.31	\$55,943.00	\$52,943.00	(\$3,000.00)
Program 122 - Dropout Prevention						
30-110-61-10-4-122-71120 - Compensation-Instructional Salaries	6,687.69	6,300.70	6,208.66	6,544.00	6,707.00	163.00
30-110-61-10-4-122-72100 - FICA	345.59	305.55	289.72	501.00	513.00	12.00
30-110-61-10-4-122-72210 - VRS Pension Contribution	409.80	437.97	499.68	1,026.00	1,052.00	26.00
30-110-61-10-4-122-72300 - Group Health and Dental Insurance	1,450.86	1,339.04	1,390.45	2,983.00	2,983.00	.00
30-110-61-10-4-122-72400 - VRS Group Life Insurance	34.78	39.14	40.08	86.00	88.00	2.00
30-110-61-10-4-122-72750 - VRS Retiree Health Care Credit	30.93	33.12	37.68	79.00	80.00	1.00
Program 122 - Dropout Prevention Totals	\$8,959.65	\$8,455.52	\$8,466.27	\$11,219.00	\$11,423.00	\$204.00
Program 127 - Regional Sp Ed Program						
30-110-61-10-4-127-73297 - Tuition - Regional Sp Ed Program	.00	218,611.14	124,404.41	188,757.00	186,802.00	(1,955.00)
Program 127 - Regional Sp Ed Program Totals	\$0.00	\$218,611.14	\$124,404.41	\$188,757.00	\$186,802.00	(\$1,955.00)
Program 128 - Risk Reduction						
30-110-61-10-4-128-71120 - Compensation-Instructional Salaries	4,896.00	5,175.00	1,116.25	.00	.00	.00
30-110-61-10-4-128-72100 - FICA	374.55	395.91	85.40	.00	.00	.00
30-110-61-10-4-128-73037 - Contractual Services - Other	.00	25.00	.00	.00	.00	.00
Program 128 - Risk Reduction Totals	\$5,270.55	\$5,595.91	\$1,201.65	\$0.00	\$0.00	\$0.00

General Fund Expense Budget

Budget Year 2020

G/L Account - Account Description	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2020 City Council/Board Approval	Difference Vs 2019 Adopted Budget
Fund 30 - School General Fund						
Locations 110 - Central Instruction						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 4 - Middle						
Program 140 - Gifted						
30-110-61-10-4-140-76280 - Gifted	1,999.99	2,051.96	1,905.47	2,000.00	2,000.00	.00
Program 140 - Gifted Totals	\$1,999.99	\$2,051.96	\$1,905.47	\$2,000.00	\$2,000.00	\$0.00
Level 4 - Middle Totals	\$85,554.72	\$314,576.34	\$203,827.16	\$322,729.00	\$318,228.00	(\$4,501.00)
Level 6 - Summer						
Program 112 - Remedial-Summer						
30-110-61-10-6-112-71110 - Compensation-Administrative	.00	.00	.00	3,200.00	3,200.00	.00
30-110-61-10-6-112-71120 - Compensation-Instructional Salaries	38,144.09	37,594.14	33,956.50	41,565.00	41,565.00	.00
30-110-61-10-6-112-72100 - FICA	2,918.36	2,875.95	2,597.70	3,425.00	3,425.00	.00
30-110-61-10-6-112-76435 - Supplies - Instructional	470.11	816.13	692.81	800.00	800.00	.00
Program 112 - Remedial-Summer Totals	\$41,532.56	\$41,286.22	\$37,247.01	\$48,990.00	\$48,990.00	\$0.00
Program 160 - Summer						
30-110-61-10-6-160-71196 - Compensation - Summer School Teacher	32,892.02	39,077.74	28,464.83	40,000.00	53,334.00	13,334.00
30-110-61-10-6-160-72100 - FICA	2,511.77	2,989.47	2,177.53	3,060.00	3,060.00	.00
30-110-61-10-6-160-73037 - Contractual Services - Other	750.00	(375.00)	.00	.00	.00	.00
30-110-61-10-6-160-73303 - Y Fit Purchased Services	3,284.83	2,040.00	2,100.00	2,100.00	2,100.00	.00
30-110-61-10-6-160-76435 - Supplies - Instructional	105.00	.00	124.01	250.00	250.00	.00
Program 160 - Summer Totals	\$39,543.62	\$43,732.21	\$32,866.37	\$45,410.00	\$58,744.00	\$13,334.00
Level 6 - Summer Totals	\$81,076.18	\$85,018.43	\$70,113.38	\$94,400.00	\$107,734.00	\$13,334.00
Level 7 - Adult						
Program 170 - Adult						
30-110-61-10-7-170-71120 - Compensation-Instructional Salaries	1,800.00	1,650.00	1,800.00	1,200.00	1,200.00	.00
30-110-61-10-7-170-72100 - FICA	137.72	126.22	137.70	92.00	92.00	.00
Program 170 - Adult Totals	\$1,937.72	\$1,776.22	\$1,937.70	\$1,292.00	\$1,292.00	\$0.00
Level 7 - Adult Totals	\$1,937.72	\$1,776.22	\$1,937.70	\$1,292.00	\$1,292.00	\$0.00
Sub-Function 10 - Classroom Instruction Totals	\$2,053,654.16	\$2,090,572.56	\$1,804,216.06	\$2,349,710.00	\$2,272,305.00	(\$77,405.00)
Sub-Function 21 - Student Guidance						
Level 2 - Elementary						
Program 110 - Regular Instruction						
30-110-61-21-2-110-76285 - Guidance	.00	205.43	300.00	.00	.00	.00
30-110-61-21-2-110-76445 - Testing Materials- Guidance	.00	.00	.00	250.00	250.00	.00

General Fund Expense Budget

Budget Year 2020

G/L Account - Account Description	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2020 City Council/Board Approval	Difference Vs 2019 Adopted Budget
Fund 30 - School General Fund						
Locations 110 - Central Instruction						
Function 61 - Instruction						
Sub-Function 21 - Student Guidance						
Level 2 - Elementary						
Program 110 - Regular Instruction						
Program 110 - Regular Instruction Totals	\$0.00	\$205.43	\$300.00	\$250.00	\$250.00	\$0.00
Program 120 - Special Education						
30-110-61-21-2-120-76450 - Testing Materials- Sp Ed	12,024.34	.00	.00	.00	.00	.00
Program 120 - Special Education Totals	\$12,024.34	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 2 - Elementary Totals	\$12,024.34	\$205.43	\$300.00	\$250.00	\$250.00	\$0.00
Level 3 - Secondary						
Program 110 - Regular Instruction						
30-110-61-21-3-110-76285 - Guidance	50.00	50.00	50.00	175.00	175.00	.00
Program 110 - Regular Instruction Totals	\$50.00	\$50.00	\$50.00	\$175.00	\$175.00	\$0.00
Level 3 - Secondary Totals	\$50.00	\$50.00	\$50.00	\$175.00	\$175.00	\$0.00
Level 4 - Middle						
Program 110 - Regular Instruction						
30-110-61-21-4-110-76285 - Guidance	.00	.00	.00	175.00	175.00	.00
Program 110 - Regular Instruction Totals	\$0.00	\$0.00	\$0.00	\$175.00	\$175.00	\$0.00
Level 4 - Middle Totals	\$0.00	\$0.00	\$0.00	\$175.00	\$175.00	\$0.00
Sub-Function 21 - Student Guidance Totals	\$12,074.34	\$255.43	\$350.00	\$600.00	\$600.00	\$0.00
Sub-Function 22 - Student Social Worker						
Level 2 - Elementary						
Program 110 - Regular Instruction						
30-110-61-22-2-110-76070 - Parent Involvement	.00	.00	.00	250.00	250.00	.00
Program 110 - Regular Instruction Totals	\$0.00	\$0.00	\$0.00	\$250.00	\$250.00	\$0.00
Program 120 - Special Education						
30-110-61-22-2-120-71120 - Compensation-Instructional Salaries	32,229.20	32,829.96	33,650.66	38,568.00	42,704.00	4,136.00
30-110-61-22-2-120-72100 - FICA	2,471.16	2,517.17	2,579.25	2,574.00	3,267.00	693.00
30-110-61-22-2-120-72210 - VRS Pension Contribution	4,503.36	4,812.84	5,491.80	5,276.00	6,696.00	1,420.00
30-110-61-22-2-120-72400 - VRS Group Life Insurance	381.12	430.08	440.90	441.00	559.00	118.00
30-110-61-22-2-120-72750 - VRS Retiree Health Care Credit	339.48	364.44	413.90	404.00	512.00	108.00
Program 120 - Special Education Totals	\$39,924.32	\$40,954.49	\$42,576.51	\$47,263.00	\$53,738.00	\$6,475.00

General Fund Expense Budget

Budget Year 2020

G/L Account - Account Description	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2020 City Council/Board Approval	Difference Vs 2019 Adopted Budget
Fund 30 - School General Fund						
Locations 110 - Central Instruction						
Function 61 - Instruction						
Sub-Function 22 - Student Social Worker						
Level 2 - Elementary						
Program 125 - Parent Resource Center						
30-110-61-22-2-125-71145 - Compensation - Parent Resource Ctr	2,629.90	1,505.46	3,161.62	3,161.00	3,240.00	79.00
30-110-61-22-2-125-72100 - FICA	201.31	115.15	241.86	242.00	248.00	6.00
30-110-61-22-2-125-76435 - Supplies - Instructional	233.27	233.55	227.70	250.00	250.00	.00
Program 125 - Parent Resource Center Totals	\$3,064.48	\$1,854.16	\$3,631.18	\$3,653.00	\$3,738.00	\$85.00
Level 2 - Elementary Totals	\$42,988.80	\$42,808.65	\$46,207.69	\$51,166.00	\$57,726.00	\$6,560.00
Level 3 - Secondary						
Program 120 - Special Education						
30-110-61-22-3-120-71120 - Compensation-Instructional Salaries	32,029.20	32,829.96	33,650.66	33,651.00	42,704.00	9,053.00
30-110-61-22-3-120-72100 - FICA	2,455.56	2,517.13	2,579.18	2,574.00	3,267.00	693.00
30-110-61-22-3-120-72210 - VRS Pension Contribution	4,503.24	4,812.84	5,491.80	5,276.00	6,696.00	1,420.00
30-110-61-22-3-120-72400 - VRS Group Life Insurance	381.12	430.08	440.80	441.00	559.00	118.00
30-110-61-22-3-120-72750 - VRS Retiree Health Care Credit	339.48	364.44	413.90	404.00	512.00	108.00
Program 120 - Special Education Totals	\$39,708.60	\$40,954.45	\$42,576.34	\$42,346.00	\$53,738.00	\$11,392.00
Program 125 - Parent Resource Center						
30-110-61-22-3-125-71145 - Compensation - Parent Resource Ctr	2,697.87	1,503.99	3,155.92	3,161.00	3,240.00	79.00
30-110-61-22-3-125-72100 - FICA	206.36	115.05	241.41	242.00	248.00	6.00
Program 125 - Parent Resource Center Totals	\$2,904.23	\$1,619.04	\$3,397.33	\$3,403.00	\$3,488.00	\$85.00
Level 3 - Secondary Totals	\$42,612.83	\$42,573.49	\$45,973.67	\$45,749.00	\$57,226.00	\$11,477.00
Sub-Function 22 - Student Social Worker Totals	\$85,601.63	\$85,382.14	\$92,181.36	\$96,915.00	\$114,952.00	\$18,037.00
Sub-Function 23 - Student- Homebound						
Level 2 - Elementary						
Program 124 - Homebound						
30-110-61-23-2-124-71120 - Compensation-Instructional Salaries	216.00	1,413.00	2,479.50	3,420.00	3,420.00	.00
30-110-61-23-2-124-72100 - FICA	16.53	108.09	189.67	262.00	262.00	.00
Program 124 - Homebound Totals	\$232.53	\$1,521.09	\$2,669.17	\$3,682.00	\$3,682.00	\$0.00
Level 2 - Elementary Totals	\$232.53	\$1,521.09	\$2,669.17	\$3,682.00	\$3,682.00	\$0.00
Level 3 - Secondary						
Program 124 - Homebound						
30-110-61-23-3-124-71120 - Compensation-Instructional Salaries	7,573.50	5,364.00	7,186.75	30,940.00	30,940.00	.00

General Fund Expense Budget

Budget Year 2020

G/L Account - Account Description	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2020 City Council/Board Approval	Difference Vs 2019 Adopted Budget
Fund 30 - School General Fund						
Locations 110 - Central Instruction						
Function 61 - Instruction						
Sub-Function 23 - Student- Homebound						
Level 3 - Secondary						
Program 124 - Homebound						
30-110-61-23-3-124-72100 - FICA	579.39	410.34	549.79	2,367.00	2,367.00	.00
Program 124 - Homebound Totals	\$8,152.89	\$5,774.34	\$7,736.54	\$33,307.00	\$33,307.00	\$0.00
Level 3 - Secondary Totals	\$8,152.89	\$5,774.34	\$7,736.54	\$33,307.00	\$33,307.00	\$0.00
Level 4 - Middle						
Program 124 - Homebound						
30-110-61-23-4-124-71120 - Compensation-Instructional Salaries	1,854.00	10,998.00	1,947.50	6,840.00	6,840.00	.00
30-110-61-23-4-124-72100 - FICA	141.83	841.34	148.99	523.00	523.00	.00
Program 124 - Homebound Totals	\$1,995.83	\$11,839.34	\$2,096.49	\$7,363.00	\$7,363.00	\$0.00
Level 4 - Middle Totals	\$1,995.83	\$11,839.34	\$2,096.49	\$7,363.00	\$7,363.00	\$0.00
Sub-Function 23 - Student- Homebound Totals	\$10,381.25	\$19,134.77	\$12,502.20	\$44,352.00	\$44,352.00	\$0.00
Sub-Function 31 - Instr. Sup. - Improve. of Instr.						
Level 2 - Elementary						
Program 110 - Regular Instruction						
30-110-61-31-2-110-71110 - Compensation-Administrative	114,785.04	117,654.00	118,830.48	118,831.00	118,831.00	.00
30-110-61-31-2-110-71120 - Compensation-Instructional Salaries	2,082.50	.00	.00	4,500.00	4,500.00	.00
30-110-61-31-2-110-71150 - Compensation-Clerical	32,086.67	32,426.76	33,654.31	33,679.00	34,521.00	842.00
30-110-61-31-2-110-71200 - Compensation-OT	52.01	154.00	24.29	100.00	100.00	.00
30-110-61-31-2-110-71522 - Compensation-REWIP Retirees	.00	.00	.00	48,755.00	.00	(48,755.00)
30-110-61-31-2-110-71625 - Compensation-Travel Allowance	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	.00
30-110-61-31-2-110-72100 - FICA	11,443.09	11,483.62	11,935.13	15,840.00	12,167.00	(3,673.00)
30-110-61-31-2-110-72210 - VRS Pension Contribution	20,645.88	22,065.00	24,889.44	24,635.00	24,030.00	(605.00)
30-110-61-31-2-110-72300 - Group Health and Dental Insurance	8,826.06	6,777.72	6,930.42	9,943.00	9,943.00	.00
30-110-61-31-2-110-72400 - VRS Group Life Insurance	1,747.44	1,971.72	1,997.88	2,058.00	2,008.00	(50.00)
30-110-61-31-2-110-72700 - Workers Compensation	.00	3,787.73	3,611.78	.00	4,000.00	4,000.00
30-110-61-31-2-110-72750 - VRS Retiree Health Care Credit	1,556.52	1,670.64	1,875.84	1,885.00	1,839.00	(46.00)
30-110-61-31-2-110-72800 - Termination Pay for Vac/Sick Leave	.00	.00	18,397.48	.00	.00	.00
30-110-61-31-2-110-72850 - OPEB ARC	.00	3,080.00	3,492.00	.00	.00	.00
30-110-61-31-2-110-73030 - Conferences-Student Services	5,960.00	7,823.58	2,748.40	3,294.00	3,294.00	.00

General Fund Expense Budget

Budget Year 2020

G/L Account - Account Description	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2020 City Council/Board Approval	Difference Vs 2019 Adopted Budget
Fund 30 - School General Fund						
Locations 110 - Central Instruction						
Function 61 - Instruction						
Sub-Function 31 - Instr. Sup. - Improve. of Instr.						
Level 2 - Elementary						
Program 110 - Regular Instruction						
30-110-61-31-2-110-73115 - Printing Services	65.00	135.00	743.00	3,665.00	3,665.00	.00
30-110-61-31-2-110-73245 - Professional Development - Tuition Assistance	5,124.23	4,643.76	3,034.00	3,034.00	3,034.00	.00
30-110-61-31-2-110-75507 - Travel- Supr of Student Services	.00	538.20	25.00	800.00	800.00	.00
30-110-61-31-2-110-75515 - Travel-Director of Elem Inst	720.00	.00	453.69	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	2,000.01	1,996.68	2,000.00	2,000.00	2,000.00	.00
Program 110 - Regular Instruction Totals	\$208,294.45	\$217,408.41	\$235,843.14	\$276,689.00	\$228,402.00	(\$48,287.00)
Program 120 - Special Education						
30-110-61-31-2-120-71110 - Compensation-Administrative	48,984.00	50,208.48	51,745.08	51,745.00	53,046.00	1,301.00
30-110-61-31-2-120-71150 - Compensation-Clerical	54,213.05	55,521.58	55,427.60	56,993.00	59,699.00	2,706.00
30-110-61-31-2-120-71200 - Compensation-OT	3.01	5.97	6.51	50.00	50.00	.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	7,463.42	7,647.80	7,780.39	8,414.00	8,721.00	307.00
30-110-61-31-2-120-72210 - VRS Pension Contribution	14,485.52	15,496.63	17,136.01	17,058.00	17,678.00	620.00
30-110-61-31-2-120-72220 - VRS Hybrid Pension Contribution	.00	.00	322.06	.00	.00	.00
30-110-61-31-2-120-72300 - Group Health and Dental Insurance	13,177.10	13,319.31	14,141.79	14,915.00	14,915.00	.00
30-110-61-31-2-120-72400 - VRS Group Life Insurance	1,226.16	1,384.89	1,401.40	1,425.00	1,477.00	52.00
30-110-61-31-2-120-72510 - Hybrid Disability Insurance	.00	.00	10.66	.00	.00	.00
30-110-61-31-2-120-72750 - VRS Retiree Health Care Credit	1,092.24	1,173.51	1,315.82	1,305.00	1,353.00	48.00
30-110-61-31-2-120-72800 - Termination Pay for Vac/Sick Leave	.00	.00	86.27	.00	.00	.00
30-110-61-31-2-120-73225 - Professional Development - Conferences	2,793.56	6,875.88	3,617.42	1,955.00	1,955.00	.00
30-110-61-31-2-120-75505 - Travel- Supr of Sp Ed	1,448.19	1,866.12	105.00	.00	.00	.00
30-110-61-31-2-120-75508 - Travel - Director of Student Services	.00	.00	1,112.64	1,372.00	1,372.00	.00
30-110-61-31-2-120-76465 - Testing Materials-Other	.00	10,456.60	8,501.67	8,000.00	8,000.00	.00
Program 120 - Special Education Totals	\$146,086.25	\$165,156.77	\$163,910.32	\$164,432.00	\$169,466.00	\$5,034.00
Program 140 - Gifted						
30-110-61-31-2-140-73230 - Professional Development - Gifted	1,094.78	1,557.39	1,541.91	870.00	870.00	.00
Program 140 - Gifted Totals	\$1,094.78	\$1,557.39	\$1,541.91	\$870.00	\$870.00	\$0.00

General Fund Expense Budget

Budget Year 2020

G/L Account - Account Description	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2020 City Council/Board Approval	Difference Vs 2019 Adopted Budget
Fund 30 - School General Fund						
Locations 110 - Central Instruction						
Function 61 - Instruction						
Sub-Function 31 - Instr. Sup. - Improve. of Instr.						
Level 2 - Elementary Totals	\$355,475.48	\$384,122.57	\$401,295.37	\$441,991.00	\$398,738.00	(\$43,253.00)
Level 3 - Secondary						
Program 110 - Regular Instruction						
30-110-61-31-3-110-71110 - Compensation-Administrative	120,351.00	123,360.00	127,163.04	127,163.00	130,371.00	3,208.00
30-110-61-31-3-110-71120 - Compensation-Instructional Salaries	1,334.50	.00	580.00	6,000.00	6,000.00	.00
30-110-61-31-3-110-71150 - Compensation-Clerical	38,104.32	39,056.88	44,860.08	44,860.00	46,206.00	1,346.00
30-110-61-31-3-110-71200 - Compensation-OT	.00	.00	.00	50.00	50.00	.00
30-110-61-31-3-110-71625 - Compensation-Travel Allowance	2,400.00	1,100.00	1,200.00	1,200.00	1,200.00	.00
30-110-61-31-3-110-72100 - FICA	12,145.12	12,142.97	13,058.33	13,714.00	14,063.00	349.00
30-110-61-31-3-110-72210 - VRS Pension Contribution	22,278.84	23,810.28	28,074.24	27,922.00	27,687.00	(235.00)
30-110-61-31-3-110-72300 - Group Health and Dental Insurance	18,402.35	18,381.85	16,931.21	19,886.00	19,886.00	.00
30-110-61-31-3-110-72400 - VRS Group Life Insurance	1,885.68	2,127.71	2,253.48	2,333.00	2,313.00	(20.00)
30-110-61-31-3-110-72750 - VRS Retiree Health Care Credit	1,679.64	1,802.88	2,115.84	2,137.00	2,119.00	(18.00)
30-110-61-31-3-110-73030 - Conferences-Student Services	5,960.00	7,468.63	4,066.07	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	2,721.40	3,237.07	2,981.26	3,033.00	3,033.00	.00
30-110-61-31-3-110-75519 - Travel-Director of Sec Inst	964.20	514.80	3,163.42	720.00	720.00	.00
30-110-61-31-3-110-75529 - Travel-Itinerant	242.76	89.04	158.94	.00	.00	.00
30-110-61-31-3-110-76435 - Supplies - Instructional	(363.42)	162.00	.00	.00	.00	.00
Program 110 - Regular Instruction Totals	\$228,106.39	\$233,254.11	\$246,605.91	\$255,976.00	\$260,606.00	\$4,630.00
Program 120 - Special Education						
30-110-61-31-3-120-71110 - Compensation-Administrative	48,984.00	50,208.48	51,745.08	51,745.00	53,046.00	1,301.00
30-110-61-31-3-120-71150 - Compensation-Clerical	54,209.41	55,519.44	55,426.36	56,993.00	59,699.00	2,706.00
30-110-61-31-3-120-71200 - Compensation-OT	2.63	5.59	5.33	50.00	50.00	.00
30-110-61-31-3-120-72100 - FICA	7,374.40	7,562.79	7,681.37	8,322.00	8,629.00	307.00
30-110-61-31-3-120-72210 - VRS Pension Contribution	14,484.88	15,496.13	17,135.83	17,058.00	17,678.00	620.00
30-110-61-31-3-120-72220 - VRS Hybrid Pension Contribution	.00	.00	322.05	.00	.00	.00
30-110-61-31-3-120-72300 - Group Health and Dental Insurance	13,176.37	13,318.83	14,141.62	14,914.00	14,914.00	.00
30-110-61-31-3-120-72400 - VRS Group Life Insurance	1,225.68	1,384.58	1,401.28	1,425.00	1,477.00	52.00
30-110-61-31-3-120-72750 - VRS Retiree Health Care Credit	1,091.88	1,173.21	1,315.69	1,305.00	1,353.00	48.00

General Fund Expense Budget

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G/L Account - Account Description	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2020 City Council/Board Approval	Difference Vs 2019 Adopted Budget
Fund 30 - School General Fund						
Locations 110 - Central Instruction						
Function 61 - Instruction						
Sub-Function 31 - Instr. Sup. - Improve. of Instr.						
Level 3 - Secondary						
Program 120 - Special Education						
30-110-61-31-3-120-73225 - Professional Development - Conferences	.00	.00	.00	807.00	807.00	.00
30-110-61-31-3-120-75529 - Travel-Itinerant	1,064.56	1,563.49	1,394.26	1,750.00	1,750.00	.00
30-110-61-31-3-120-76465 - Testing Materials-Other	.00	.00	.00	2,000.00	2,000.00	.00
Program 120 - Special Education Totals	\$141,613.81	\$146,232.54	\$150,568.87	\$156,369.00	\$161,403.00	\$5,034.00
Program 140 - Gifted						
30-110-61-31-3-140-73230 - Professional Development - Gifted	750.00	440.00	1,149.66	440.00	440.00	.00
Program 140 - Gifted Totals	\$750.00	\$440.00	\$1,149.66	\$440.00	\$440.00	\$0.00
Level 3 - Secondary Totals	\$370,470.20	\$379,926.65	\$398,324.44	\$412,785.00	\$422,449.00	\$9,664.00
Level 4 - Middle						
Program 110 - Regular Instruction						
30-110-61-31-4-110-71110 - Compensation-Administrative	88,859.04	91,080.96	105,570.00	105,570.00	148,566.00	42,996.00
30-110-61-31-4-110-71120 - Compensation-Instructional Salaries	204.00	3,867.25	.00	3,000.00	3,000.00	.00
30-110-61-31-4-110-71625 - Compensation-Travel Allowance	1,200.00	2,500.00	2,400.00	2,400.00	2,400.00	.00
30-110-61-31-4-110-72100 - FICA	6,808.37	7,330.82	8,217.95	8,489.00	11,778.00	3,289.00
30-110-61-31-4-110-72210 - VRS Pension Contribution	12,493.56	13,352.40	17,229.00	17,024.00	23,295.00	6,271.00
30-110-61-31-4-110-72300 - Group Health and Dental Insurance	7,053.63	7,229.52	7,508.52	9,943.00	9,943.00	.00
30-110-61-31-4-110-72400 - VRS Group Life Insurance	1,057.44	1,193.16	1,383.00	1,422.00	1,946.00	524.00
30-110-61-31-4-110-72750 - VRS Retiree Health Care Credit	941.88	1,011.00	1,298.52	1,303.00	1,783.00	480.00
30-110-61-31-4-110-73030 - Conferences-Student Services	5,960.00	10,747.88	1,908.26	3,293.00	3,293.00	.00
30-110-61-31-4-110-73245 - Professional Development - Tuition Assistance	3,577.85	3,241.89	2,592.63	3,033.00	3,033.00	.00
30-110-61-31-4-110-75201 - Postage-Student Mailings	.00	347.00	707.00	1,100.00	1,100.00	.00
30-110-61-31-4-110-75511 - Travel-Director of Assessment/Tech	850.08	476.75	1,726.96	720.00	720.00	.00
30-110-61-31-4-110-75529 - Travel-Itinerant	.00	.00	29.82	.00	.00	.00
30-110-61-31-4-110-76045 - Furniture and Equip <\$5,000	.00	.00	.00	750.00	750.00	.00
Program 110 - Regular Instruction Totals	\$129,005.85	\$142,378.63	\$150,571.66	\$158,047.00	\$211,607.00	\$53,560.00
Program 120 - Special Education						
30-110-61-31-4-120-73075 - Legal Notices-Special Education	1,128.16	748.14	693.36	1,500.00	1,500.00	.00
30-110-61-31-4-120-73225 - Professional Development - Conferences	312.00	.00	.00	807.00	807.00	.00

General Fund Expense Budget

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G/L Account - Account Description	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2020 City Council/Board Approval	Difference Vs 2019 Adopted Budget
Fund 30 - School General Fund						
Locations 110 - Central Instruction						
Function 61 - Instruction						
Sub-Function 31 - Instr. Sup. - Improve. of Instr.						
Level 4 - Middle						
Program 120 - Special Education						
30-110-61-31-4-120-76465 - Testing Materials-Other	.00	.00	.00	2,000.00	2,000.00	.00
Program 120 - Special Education Totals	\$1,440.16	\$748.14	\$693.36	\$4,307.00	\$4,307.00	\$0.00
Program 140 - Gifted						
30-110-61-31-4-140-73230 - Professional Development - Gifted	980.00	1,290.00	1,290.00	1,290.00	1,290.00	.00
Program 140 - Gifted Totals	\$980.00	\$1,290.00	\$1,290.00	\$1,290.00	\$1,290.00	\$0.00
Level 4 - Middle Totals	\$131,426.01	\$144,416.77	\$152,555.02	\$163,644.00	\$217,204.00	\$53,560.00
Level 7 - Adult						
Program 170 - Adult						
30-110-61-31-7-170-71157 - Compensation-Regional Adult Ed Prog Mgr	21,903.00	22,722.00	13,924.88	13,549.00	.00	(13,549.00)
30-110-61-31-7-170-71522 - Compensation-REWIP Retirees	.00	.00	.00	6,701.00	6,701.00	.00
30-110-61-31-7-170-72100 - FICA	5,659.38	5,675.56	5,619.70	6,904.00	513.00	(6,391.00)
30-110-61-31-7-170-72210 - VRS Pension Contribution	11,515.56	12,127.08	13,635.24	13,101.00	.00	(13,101.00)
30-110-61-31-7-170-72300 - Group Health and Dental Insurance	7,952.51	7,238.91	7,503.44	9,943.00	9,943.00	.00
30-110-61-31-7-170-72400 - VRS Group Life Insurance	974.64	1,083.60	1,094.52	1,094.00	.00	(1,094.00)
30-110-61-31-7-170-72750 - VRS Retiree Health Care Credit	868.20	918.24	1,027.68	1,003.00	.00	(1,003.00)
Program 170 - Adult Totals	\$48,873.29	\$49,765.39	\$42,805.46	\$52,295.00	\$17,157.00	(\$35,138.00)
Level 7 - Adult Totals	\$48,873.29	\$49,765.39	\$42,805.46	\$52,295.00	\$17,157.00	(\$35,138.00)
Sub-Function 31 - Instr. Sup. - Improve. of Instr. Totals	\$906,244.98	\$958,231.38	\$994,980.29	\$1,070,715.00	\$1,055,548.00	(\$15,167.00)
Function 61 - Instruction Totals	\$3,067,956.36	\$3,153,576.28	\$2,904,229.91	\$3,562,292.00	\$3,487,757.00	(\$74,535.00)
Function 68 - Technology						
Sub-Function 21 - Student Guidance						
Level 9 - District Wide						
Program 800 - Technology						
30-110-68-21-9-800-71141 - Compensation-Technical Support	349,668.58	359,672.24	406,013.84	412,965.00	423,305.00	10,340.00
30-110-68-21-9-800-71200 - Compensation-OT	254.03	713.84	1,111.23	750.00	750.00	.00
30-110-68-21-9-800-71625 - Compensation-Travel Allowance	.00	1,200.00	1,200.00	1,200.00	1,200.00	.00
30-110-68-21-9-800-72100 - FICA	25,286.59	26,150.13	28,929.61	31,741.00	32,532.00	791.00
30-110-68-21-9-800-72210 - VRS Pension Contribution	48,838.02	52,693.32	60,715.20	64,870.00	66,374.00	1,504.00

General Fund Expense Budget

Budget Year 2020

G/L Account - Account Description	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2020 City Council/Board Approval	Difference Vs 2019 Adopted Budget
Fund 30 - School General Fund						
Locations 110 - Central Instruction						
Function 68 - Technology						
Sub-Function 21 - Student Guidance						
Level 9 - District Wide						
Program 800 - Technology						
30-110-68-21-9-800-72220 - VRS Hybrid Pension Contribution	.00	.00	5,567.30	.00	.00	.00
30-110-68-21-9-800-72300 - Group Health and Dental Insurance	35,231.58	32,016.51	46,832.04	39,772.00	39,772.00	.00
30-110-68-21-9-800-72400 - VRS Group Life Insurance	4,133.44	4,708.67	5,320.34	5,420.00	5,545.00	125.00
30-110-68-21-9-800-72510 - Hybrid Disability Insurance	.00	.00	92.07	.00	.00	.00
30-110-68-21-9-800-72750 - VRS Retiree Health Care Credit	3,681.79	3,989.76	4,995.56	4,965.00	5,080.00	115.00
30-110-68-21-9-800-73205 - Software Licensing Fees	113,820.25	85,000.64	174,474.79	200,081.00	211,560.00	11,479.00
30-110-68-21-9-800-73225 - Professional Development - Conferences	5,400.64	5,366.32	5,440.00	5,440.00	5,440.00	.00
30-110-68-21-9-800-75529 - Travel-Itinerant	600.18	844.62	511.14	500.00	500.00	.00
30-110-68-21-9-800-76515 - Software-Instructional	14,970.00	44,059.79	53,088.65	50,495.00	61,175.00	10,680.00
30-110-68-21-9-800-76535 - Network Software	1,423.68	1,391.14	1,326.83	2,000.00	1,850.00	(150.00)
30-110-68-21-9-800-76545 - Technology Repair and Replace	16,461.85	19,767.35	53,294.81	53,172.00	53,172.00	.00
Program 800 - Technology Totals	\$619,770.63	\$637,574.33	\$848,913.41	\$873,371.00	\$908,255.00	\$34,884.00
Level 9 - District Wide Totals	\$619,770.63	\$637,574.33	\$848,913.41	\$873,371.00	\$908,255.00	\$34,884.00
Sub-Function 21 - Student Guidance Totals	\$619,770.63	\$637,574.33	\$848,913.41	\$873,371.00	\$908,255.00	\$34,884.00
Sub-Function 50 - Pupil Transportation (Other)						
Level 9 - District Wide						
Program 800 - Technology						
30-110-68-50-9-800-76041 - Technology - Software/Online Content	.00	4,300.00	4,472.00	.00	5,000.00	5,000.00
Program 800 - Technology Totals	\$0.00	\$4,300.00	\$4,472.00	\$0.00	\$5,000.00	\$5,000.00
Level 9 - District Wide Totals	\$0.00	\$4,300.00	\$4,472.00	\$0.00	\$5,000.00	\$5,000.00
Sub-Function 50 - Pupil Transportation (Other) Totals	\$0.00	\$4,300.00	\$4,472.00	\$0.00	\$5,000.00	\$5,000.00
Function 68 - Technology Totals	\$619,770.63	\$641,874.33	\$853,385.41	\$873,371.00	\$913,255.00	\$39,884.00
Locations 110 - Central Instruction Totals	\$3,687,726.99	\$3,795,450.61	\$3,757,615.32	\$4,435,663.00	\$4,401,012.00	(\$34,651.00)



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Salem High

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General Fund Expense Budget

Budget Year 2020

G/L Account - Account Description	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2020 City Council/Board Approval	Difference Vs 2019 Adopted Budget
Fund 30 - School General Fund						
Locations 111 - Salem High School						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 3 - Secondary						
Program 110 - Regular Instruction						
30-111-61-10-3-110-71120 - Compensation-Instructional Salaries	3,468,735.90	3,536,348.35	3,646,070.75	3,723,862.00	3,758,610.00	34,748.00
30-111-61-10-3-110-71151 - Compensation-Instructional Asst	75,996.87	78,060.22	78,817.77	78,730.00	58,123.00	(20,607.00)
30-111-61-10-3-110-71159 - Compensation- Accompanist	7,681.50	10,179.00	9,045.00	9,045.00	9,045.00	.00
30-111-61-10-3-110-71182 - Compensation-Band Assistants	11,372.69	15,077.35	14,426.02	14,252.00	14,279.00	27.00
30-111-61-10-3-110-71200 - Compensation-OT	100.90	.00	14.63	.00	.00	.00
30-111-61-10-3-110-71520 - Compensation-Substitutes	146,725.94	113,626.75	129,003.25	95,087.00	95,087.00	.00
30-111-61-10-3-110-71522 - Compensation-REWIP Retirees	226,656.35	159,677.33	161,278.90	128,963.00	127,600.00	(1,363.00)
30-111-61-10-3-110-71620 - Compensation-Extracurricular	327,528.85	338,146.92	105.00	.00	.00	.00
Supplements						
30-111-61-10-3-110-71650 - Compensation-NBC Teacher Bonus	42,499.68	39,999.68	39,999.68	.00	25,000.00	25,000.00
30-111-61-10-3-110-71665 - Bonus Payments To Teachers	.00	.00	5,000.00	.00	.00	.00
30-111-61-10-3-110-72100 - FICA	313,752.56	314,090.37	299,110.96	314,484.00	312,544.00	(1,940.00)
30-111-61-10-3-110-72210 - VRS Pension Contribution	465,985.43	507,091.78	548,706.29	592,550.00	598,119.00	5,569.00
30-111-61-10-3-110-72220 - VRS Hybrid Pension Contribution	28,872.40	16,817.23	55,772.14	.00	.00	.00
30-111-61-10-3-110-72300 - Group Health and Dental Insurance	486,713.52	425,983.95	455,543.95	499,333.00	499,333.00	.00
30-111-61-10-3-110-72400 - VRS Group Life Insurance	41,903.40	46,830.86	48,415.54	49,505.00	49,970.00	465.00
30-111-61-10-3-110-72510 - Hybrid Disability Insurance	640.48	309.82	922.70	.00	.00	.00
30-111-61-10-3-110-72600 - Unemployment Compensation	29.46	184.01	8.82	.00	.00	.00
30-111-61-10-3-110-72700 - Workers Compensation	.00	24,087.61	22,968.68	.00	25,000.00	25,000.00
30-111-61-10-3-110-72750 - VRS Retiree Health Care Credit	37,324.58	39,678.62	45,550.79	45,348.00	45,774.00	426.00
30-111-61-10-3-110-72800 - Termination Pay for Vac/Sick Leave	.00	20,380.00	10,631.20	.00	.00	.00
30-111-61-10-3-110-72850 - OPEB ARC	.00	21,178.00	24,011.00	.00	.00	.00
30-111-61-10-3-110-73125 - Repair/Maint - Art	500.50	925.00	679.32	700.00	700.00	.00
30-111-61-10-3-110-73126 - Repair & Maint - Athletic Equipment	3,645.00	3,488.79	3,645.00	3,645.00	3,645.00	.00
30-111-61-10-3-110-73145 - Repair/Maint - Family and Consumer Science	124.00	121.26	.00	124.00	124.00	.00
30-111-61-10-3-110-73150 - Repair/Maint - Math	.00	1,316.00	1,374.62	279.00	279.00	.00
30-111-61-10-3-110-73155 - Repair/Maint - Piano	350.00	350.00	225.00	350.00	350.00	.00
30-111-61-10-3-110-73165 - Repair/Maint - Science	731.06	860.97	802.90	880.00	880.00	.00

General Fund Expense Budget

Budget Year 2020

G/L Account - Account Description	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2020 City Council/Board Approval	Difference Vs 2019 Adopted Budget
Fund 30 - School General Fund						
Locations 111 - Salem High School						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 3 - Secondary						
Program 110 - Regular Instruction						
30-111-61-10-3-110-73170 - Repair/Maint - Tech Ed	508.05	494.39	1,982.71	2,165.00	2,165.00	.00
30-111-61-10-3-110-73255 - Professional Development	2,043.37	1,473.40	4,126.99	4,000.00	4,000.00	.00
30-111-61-10-3-110-75527 - Travel -Student Competition	.00	1,022.42	10,438.27	8,000.00	8,000.00	.00
30-111-61-10-3-110-76015 - Allotment	68,645.81	69,018.66	67,283.23	75,915.00	82,816.00	6,901.00
30-111-61-10-3-110-76020 - Athletic Training	5,442.97	5,391.41	5,418.73	5,440.00	6,000.00	560.00
30-111-61-10-3-110-76030 - Athletics/Athletic Equipment <\$5,000	56,593.19	49,992.01	53,133.93	53,497.00	53,497.00	.00
30-111-61-10-3-110-76045 - Furniture and Equip <\$5,000	4,784.77	29,491.00	2,576.14	2,000.00	2,000.00	.00
30-111-61-10-3-110-76075 - Registration Guide	1,782.00	1,735.00	1,730.70	1,800.00	1,800.00	.00
30-111-61-10-3-110-76135 - Art Supplies and Equipment <\$5,000	6,433.30	6,637.19	5,697.02	5,706.00	.00	(5,706.00)
30-111-61-10-3-110-76136 - Fine Arts	.00	.00	.00	.00	1,506.00	1,506.00
30-111-61-10-3-110-76137 - Ceramics	.00	.00	.00	.00	3,000.00	3,000.00
30-111-61-10-3-110-76138 - Graphic Arts	.00	.00	.00	.00	1,200.00	1,200.00
30-111-61-10-3-110-76160 - Auto Body	5,739.79	5,960.16	6,917.05	6,217.00	6,217.00	.00
30-111-61-10-3-110-76165 - Auto Service Tech	1,937.51	1,943.02	2,801.89	3,784.00	3,784.00	.00
30-111-61-10-3-110-76167 - Career & Tech Ed - STATE	8,161.77	14,874.83	13,340.86	8,376.00	7,516.00	(860.00)
30-111-61-10-3-110-76170 - Band	7,970.61	7,976.55	8,375.10	7,975.00	8,975.00	1,000.00
30-111-61-10-3-110-76180 - Black History Month	1,000.00	1,009.04	1,159.57	1,900.00	1,000.00	(900.00)
30-111-61-10-3-110-76185 - Business Education	524.57	489.39	540.30	570.00	570.00	.00
30-111-61-10-3-110-76190 - Career Communications	682.24	611.47	841.66	1,215.00	1,215.00	.00
30-111-61-10-3-110-76195 - Career Education	.00	143.18	.00	.00	.00	.00
30-111-61-10-3-110-76205 - Career/Tech Ed	3,615.95	3,034.47	3,035.71	3,067.00	3,067.00	.00
30-111-61-10-3-110-76215 - Choir	1,816.07	1,786.67	1,797.70	1,755.00	1,755.00	.00
30-111-61-10-3-110-76225 - Chorale	2,042.62	813.71	1,470.59	1,470.00	1,470.00	.00
30-111-61-10-3-110-76235 - Drama	1,985.00	1,985.00	1,880.23	1,985.00	1,985.00	.00
30-111-61-10-3-110-76240 - Drivers Education	195.00	199.64	200.00	200.00	200.00	.00
30-111-61-10-3-110-76255 - English	995.93	1,047.38	1,070.83	1,061.00	1,061.00	.00
30-111-61-10-3-110-76260 - Family and Consumer Science	3,179.00	3,242.13	2,373.67	3,179.00	3,179.00	.00
30-111-61-10-3-110-76270 - Foreign Language	325.61	349.00	341.85	349.00	349.00	.00

General Fund Expense Budget

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G/L Account - Account Description	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2020 City Council/Board Approval	Difference Vs 2019 Adopted Budget
Fund 30 - School General Fund						
Locations 111 - Salem High School						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 3 - Secondary						
Program 110 - Regular Instruction						
30-111-61-10-3-110-76275 - Freshman Transition	544.00	1,294.19	.00	2,000.00	2,500.00	500.00
30-111-61-10-3-110-76290 - Health	382.80	408.35	726.18	425.00	425.00	.00
30-111-61-10-3-110-76295 - Advanced Programs	58,383.91	59,648.85	65,287.71	81,575.00	90,985.00	9,410.00
30-111-61-10-3-110-76305 - ITRT	.00	138.30	461.45	.00	.00	.00
30-111-61-10-3-110-76340 - Marketing Education	324.00	327.17	315.58	324.00	324.00	.00
30-111-61-10-3-110-76345 - Mathematics	105.00	170.91	77.16	153.00	378.00	225.00
30-111-61-10-3-110-76360 - Physical Education	707.00	707.00	345.22	707.00	707.00	.00
30-111-61-10-3-110-76380 - Science	8,845.83	8,875.53	9,373.98	9,610.00	9,610.00	.00
30-111-61-10-3-110-76385 - Social Studies	1,279.73	1,319.27	1,266.91	1,400.00	1,400.00	.00
30-111-61-10-3-110-76470 - Welding	6,399.75	6,178.59	5,463.74	5,753.00	5,753.00	.00
30-111-61-10-3-110-76483 - Yearbook	.00	.00	.00	750.00	750.00	.00
30-111-61-10-3-110-76515 - Software-Instructional	5,399.29	5,384.80	6,050.91	6,184.00	6,644.00	460.00
30-111-61-10-3-110-76530 - Computer Supplies	3,964.73	4,516.10	4,623.59	4,617.00	4,617.00	.00
30-111-61-10-3-110-78035 - Science Equipment >\$5,000	3,338.29	2,554.21	.00	.00	.00	.00
Program 110 - Regular Instruction Totals	\$5,963,950.53	\$6,017,054.26	\$5,894,657.07	\$5,872,261.00	\$5,956,882.00	\$84,621.00
Program 120 - Special Education						
30-111-61-10-3-120-71120 - Compensation-Instructional Salaries	512,325.78	512,203.78	468,347.04	471,047.00	478,713.00	7,666.00
30-111-61-10-3-120-71151 - Compensation-Instructional Asst	65,078.53	65,029.96	84,786.36	86,233.00	68,503.00	(17,730.00)
30-111-61-10-3-120-71520 - Compensation-Substitutes	592.48	4,216.13	8,315.88	.00	.00	.00
30-111-61-10-3-120-72100 - FICA	41,508.93	42,245.62	40,541.76	42,632.00	41,862.00	(770.00)
30-111-61-10-3-120-72210 - VRS Pension Contribution	56,305.42	59,294.92	53,185.02	87,382.00	85,803.00	(1,579.00)
30-111-61-10-3-120-72220 - VRS Hybrid Pension Contribution	23,767.68	25,197.56	37,263.15	.00	.00	.00
30-111-61-10-3-120-72300 - Group Health and Dental Insurance	99,722.51	98,428.42	94,613.86	73,106.00	73,106.00	.00
30-111-61-10-3-120-72400 - VRS Group Life Insurance	6,777.16	7,550.08	7,260.04	7,300.00	7,168.00	(132.00)
30-111-61-10-3-120-72510 - Hybrid Disability Insurance	521.38	464.10	616.48	.00	.00	.00
30-111-61-10-3-120-72600 - Unemployment Compensation	351.94	.00	.00	.00	.00	.00
30-111-61-10-3-120-72750 - VRS Retiree Health Care Credit	6,036.66	6,397.42	6,816.82	6,687.00	6,567.00	(120.00)
30-111-61-10-3-120-72800 - Termination Pay for Vac/Sick Leave	5,540.00	.00	.00	.00	.00	.00

General Fund Expense Budget

Budget Year 2020

G/L Account - Account Description	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2020 City Council/Board Approval	Difference Vs 2019 Adopted Budget
Fund 30 - School General Fund						
Locations 111 - Salem High School						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 3 - Secondary						
Program 120 - Special Education						
30-111-61-10-3-120-76390 - Sp Ed LD	691.02	366.80	203.38	300.00	300.00	.00
30-111-61-10-3-120-76398 - Sp Ed ED	750.00	694.55	304.11	500.00	500.00	.00
30-111-61-10-3-120-76405 - Sp Ed EMH	446.79	398.56	273.00	300.00	300.00	.00
30-111-61-10-3-120-76425 - Sp Ed -Transition	249.98	228.87	250.40	500.00	500.00	.00
Program 120 - Special Education Totals	\$820,666.26	\$822,716.77	\$802,777.30	\$775,987.00	\$763,322.00	(\$12,665.00)
Program 130 - Vocational						
30-111-61-10-3-130-71120 - Compensation-Instructional Salaries	562,190.84	574,280.03	607,810.19	608,882.00	618,993.00	10,111.00
30-111-61-10-3-130-72100 - FICA	38,403.56	38,829.35	40,719.06	46,579.00	47,078.00	499.00
30-111-61-10-3-130-72210 - VRS Pension Contribution	75,181.93	77,518.96	90,777.00	95,473.00	96,494.00	1,021.00
30-111-61-10-3-130-72220 - VRS Hybrid Pension Contribution	3,147.43	6,629.03	7,453.56	.00	.00	.00
30-111-61-10-3-130-72300 - Group Health and Dental Insurance	99,108.48	93,556.85	97,473.17	83,211.00	83,211.00	.00
30-111-61-10-3-130-72400 - VRS Group Life Insurance	6,629.52	7,726.05	7,884.96	7,976.00	8,062.00	86.00
30-111-61-10-3-130-72510 - Hybrid Disability Insurance	48.36	122.10	123.30	.00	.00	.00
30-111-61-10-3-130-72750 - VRS Retiree Health Care Credit	5,905.18	6,371.29	7,403.40	7,307.00	7,385.00	78.00
Program 130 - Vocational Totals	\$790,615.30	\$805,033.66	\$859,644.64	\$849,428.00	\$861,223.00	\$11,795.00
Program 150 - Other						
30-111-61-10-3-150-71620 - Compensation-Extracurricular Supplements	.00	.00	370,867.37	386,361.00	501,694.00	115,333.00
30-111-61-10-3-150-72100 - FICA	.00	.00	27,737.48	29,557.00	36,085.00	6,528.00
30-111-61-10-3-150-72210 - VRS Pension Contribution	.00	.00	5,975.52	5,741.00	73,962.00	68,221.00
30-111-61-10-3-150-72300 - Group Health and Dental Insurance	.00	.00	9,458.22	8,560.00	8,560.00	.00
30-111-61-10-3-150-72400 - VRS Group Life Insurance	.00	.00	479.64	480.00	6,179.00	5,699.00
30-111-61-10-3-150-72750 - VRS Retiree Health Care Credit	.00	.00	450.36	439.00	5,660.00	5,221.00
Program 150 - Other Totals	\$0.00	\$0.00	\$414,968.59	\$431,138.00	\$632,140.00	\$201,002.00
Level 3 - Secondary Totals	\$7,575,232.09	\$7,644,804.69	\$7,972,047.60	\$7,928,814.00	\$8,213,567.00	\$284,753.00
Sub-Function 10 - Classroom Instruction Totals	\$7,575,232.09	\$7,644,804.69	\$7,972,047.60	\$7,928,814.00	\$8,213,567.00	\$284,753.00
Sub-Function 21 - Student Guidance						
Level 3 - Secondary						
Program 110 - Regular Instruction						
30-111-61-21-3-110-71124 - Compensation-Guidance Counselors	252,137.56	251,235.76	197,073.03	257,846.00	256,653.00	(1,193.00)

General Fund Expense Budget

Budget Year 2020

G/L Account - Account Description	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2020 City Council/Board Approval	Difference Vs 2019 Adopted Budget
Fund 30 - School General Fund						
Locations 111 - Salem High School						
Function 61 - Instruction						
Sub-Function 21 - Student Guidance						
Level 3 - Secondary						
Program 110 - Regular Instruction						
30-111-61-21-3-110-71150 - Compensation-Clerical	31,352.66	32,074.92	32,876.76	32,877.00	33,699.00	822.00
30-111-61-21-3-110-71522 - Compensation-REWIP Retirees	.00	.00	45,579.65	.00	.00	.00
30-111-61-21-3-110-71650 - Compensation-NBC Teacher Bonus	4,999.96	4,999.96	3,541.65	.00	.00	.00
30-111-61-21-3-110-72100 - FICA	20,625.43	21,707.91	20,753.18	22,240.00	22,006.00	(234.00)
30-111-61-21-3-110-72210 - VRS Pension Contribution	31,583.75	27,405.12	21,483.84	45,585.00	45,105.00	(480.00)
30-111-61-21-3-110-72220 - VRS Hybrid Pension Contribution	6,524.64	14,069.60	15,966.96	.00	.00	.00
30-111-61-21-3-110-72300 - Group Health and Dental Insurance	22,210.93	21,813.63	29,298.58	34,470.00	34,470.00	.00
30-111-61-21-3-110-72400 - VRS Group Life Insurance	3,225.30	3,706.21	3,006.12	3,808.00	3,768.00	(40.00)
30-111-61-21-3-110-72510 - Hybrid Disability Insurance	137.35	259.10	264.20	.00	.00	.00
30-111-61-21-3-110-72750 - VRS Retiree Health Care Credit	2,872.98	3,140.28	2,822.72	3,489.00	3,452.00	(37.00)
30-111-61-21-3-110-72800 - Termination Pay for Vac/Sick Leave	.00	.00	20,569.90	.00	.00	.00
30-111-61-21-3-110-76285 - Guidance	803.54	848.83	830.33	3,467.00	865.00	(2,602.00)
Program 110 - Regular Instruction Totals	\$376,474.10	\$381,261.32	\$394,066.92	\$403,782.00	\$400,018.00	(\$3,764.00)
Level 3 - Secondary Totals	\$376,474.10	\$381,261.32	\$394,066.92	\$403,782.00	\$400,018.00	(\$3,764.00)
Sub-Function 21 - Student Guidance Totals	\$376,474.10	\$381,261.32	\$394,066.92	\$403,782.00	\$400,018.00	(\$3,764.00)
Sub-Function 32 - Instr. Sup. - Media Services						
Level 3 - Secondary						
Program 110 - Regular Instruction						
30-111-61-32-3-110-71122 - Compensation-Librarians	101,705.44	100,281.98	108,325.69	108,153.00	112,878.00	4,725.00
30-111-61-32-3-110-71152 - Compensation - Media Clerk	16,454.16	16,947.84	15,977.85	15,975.00	16,454.00	479.00
30-111-61-32-3-110-72100 - FICA	8,744.46	8,596.53	9,150.99	9,496.00	9,894.00	398.00
30-111-61-32-3-110-72210 - VRS Pension Contribution	6,882.12	7,399.80	8,537.16	19,463.00	20,279.00	816.00
30-111-61-32-3-110-72220 - VRS Hybrid Pension Contribution	9,624.77	10,366.19	11,720.64	.00	.00	.00
30-111-61-32-3-110-72300 - Group Health and Dental Insurance	24,317.96	22,427.80	19,491.34	23,665.00	23,665.00	.00
30-111-61-32-3-110-72400 - VRS Group Life Insurance	1,397.16	1,587.48	1,626.12	1,626.00	1,694.00	68.00
30-111-61-32-3-110-72510 - Hybrid Disability Insurance	212.46	190.90	193.90	.00	.00	.00
30-111-61-32-3-110-72750 - VRS Retiree Health Care Credit	1,244.40	1,345.14	1,526.76	1,490.00	1,552.00	62.00
30-111-61-32-3-110-73015 - Binding Services	1,686.27	676.62	1,694.00	1,694.00	1,694.00	.00
30-111-61-32-3-110-73130 - Repair/Maint - Audio/Visual	.00	148.00	1,899.52	.00	.00	.00

General Fund Expense Budget

Budget Year 2020

G/L Account - Account Description	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2020 City Council/Board Approval	Difference Vs 2019 Adopted Budget
Fund 30 - School General Fund						
Locations 111 - Salem High School						
Function 61 - Instruction						
Sub-Function 32 - Instr. Sup. - Media Services						
Level 3 - Secondary						
Program 110 - Regular Instruction						
30-111-61-32-3-110-76155 - Audio Visual Media	5,589.02	5,974.13	3,775.75	6,133.00	6,133.00	.00
30-111-61-32-3-110-76325 - Library Books and Supplies	3,306.88	3,240.16	3,324.14	3,327.00	3,327.00	.00
30-111-61-32-3-110-76330 - Library Reference Materials	1,189.51	1,189.51	1,189.51	1,190.00	1,190.00	.00
30-111-61-32-3-110-76355 - Periodicals	5,455.13	5,454.50	5,454.43	5,455.00	5,455.00	.00
Program 110 - Regular Instruction Totals	\$187,809.74	\$185,826.58	\$193,887.80	\$197,667.00	\$204,215.00	\$6,548.00
Level 3 - Secondary Totals	\$187,809.74	\$185,826.58	\$193,887.80	\$197,667.00	\$204,215.00	\$6,548.00
Sub-Function 32 - Instr. Sup. - Media Services Totals	\$187,809.74	\$185,826.58	\$193,887.80	\$197,667.00	\$204,215.00	\$6,548.00
Sub-Function 41 - Admin. Principals Office						
Level 3 - Secondary						
Program 110 - Regular Instruction						
30-111-61-41-3-110-71126 - Compensation-Principals	106,043.04	108,693.96	109,856.04	109,856.00	112,619.00	2,763.00
30-111-61-41-3-110-71127 - Compensation-Asst Principals	264,692.16	271,309.92	242,688.36	242,688.00	200,953.00	(41,735.00)
30-111-61-41-3-110-71150 - Compensation-Clerical	133,944.96	136,590.11	129,396.87	120,581.00	148,284.00	27,703.00
30-111-61-41-3-110-71200 - Compensation-OT	1,601.94	700.36	1,525.73	2,500.00	2,500.00	.00
30-111-61-41-3-110-71520 - Compensation-Substitutes	1,906.56	1,616.93	672.00	.00	.00	.00
30-111-61-41-3-110-72100 - FICA	37,294.06	38,688.69	35,662.60	35,518.00	35,523.00	5.00
30-111-61-41-3-110-72210 - VRS Pension Contribution	71,553.45	75,861.50	74,679.98	75,362.00	72,419.00	(2,943.00)
30-111-61-41-3-110-72220 - VRS Hybrid Pension Contribution	.00	.00	3,700.68	.00	.00	.00
30-111-61-41-3-110-72300 - Group Health and Dental Insurance	73,203.02	67,902.80	76,176.29	63,106.00	63,106.00	.00
30-111-61-41-3-110-72400 - VRS Group Life Insurance	6,054.75	6,778.97	6,291.53	6,296.00	6,050.00	(246.00)
30-111-61-41-3-110-72510 - Hybrid Disability Insurance	.00	.00	61.10	.00	.00	.00
30-111-61-41-3-110-72750 - VRS Retiree Health Care Credit	5,393.21	5,743.84	5,907.34	5,768.00	5,542.00	(226.00)
30-111-61-41-3-110-72800 - Termination Pay for Vac/Sick Leave	.00	15,685.56	8,894.35	.00	.00	.00
30-111-61-41-3-110-75201 - Postage-Student Mailings	7,741.06	7,864.93	7,579.25	6,700.00	6,300.00	(400.00)
30-111-61-41-3-110-75521 - Travel-Principals	3,177.17	3,193.42	3,604.23	3,600.00	3,600.00	.00
30-111-61-41-3-110-75803 - Dues-Accreditation	1,072.00	1,141.00	1,350.00	1,419.00	1,419.00	.00
30-111-61-41-3-110-76005 - After Prom	435.47	442.00	.00	.00	.00	.00
30-111-61-41-3-110-76230 - Commencement	7,322.08	7,955.07	8,329.79	9,322.00	8,122.00	(1,200.00)

General Fund Expense Budget

Budget Year 2020

G/L Account - Account Description	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2020 City Council/Board Approval	Difference Vs 2019 Adopted Budget
Fund 30 - School General Fund						
Locations 111 - Salem High School						
Function 61 - Instruction						
Sub-Function 41 - Admin. Principals Office						
Level 3 - Secondary						
Program 110 - Regular Instruction						
Program 110 - Regular Instruction Totals	\$721,434.93	\$750,169.06	\$716,376.14	\$682,716.00	\$666,437.00	(\$16,279.00)
Level 3 - Secondary Totals	\$721,434.93	\$750,169.06	\$716,376.14	\$682,716.00	\$666,437.00	(\$16,279.00)
Sub-Function 41 - Admin. Principals Office Totals	\$721,434.93	\$750,169.06	\$716,376.14	\$682,716.00	\$666,437.00	(\$16,279.00)
Function 61 - Instruction Totals	\$8,860,950.86	\$8,962,061.65	\$9,276,378.46	\$9,212,979.00	\$9,484,237.00	\$271,258.00
Function 62 - Administration, Attend. & Health						
Sub-Function 62 - Admin, Attend. & Health						
Level 9 - District Wide						
Program 222 - Health Services						
30-111-62-62-9-222-76100 - Supplies - Nursing	551.08	556.32	520.74	556.00	556.00	.00
Program 222 - Health Services Totals	\$551.08	\$556.32	\$520.74	\$556.00	\$556.00	\$0.00
Level 9 - District Wide Totals	\$551.08	\$556.32	\$520.74	\$556.00	\$556.00	\$0.00
Sub-Function 62 - Admin, Attend. & Health Totals	\$551.08	\$556.32	\$520.74	\$556.00	\$556.00	\$0.00
Function 62 - Administration, Attend. & Health Totals	\$551.08	\$556.32	\$520.74	\$556.00	\$556.00	\$0.00
Function 64 - Operation & Maintenance						
Sub-Function 64 - Operation & Maintenance						
Level 9 - District Wide						
Program 420 - Building Services						
30-111-64-64-9-420-71190 - Compensation-Custodians	240,636.99	255,739.41	232,218.16	268,301.00	268,759.00	458.00
30-111-64-64-9-420-71200 - Compensation-OT	6,391.80	11,006.29	12,488.46	10,000.00	10,000.00	.00
30-111-64-64-9-420-71520 - Compensation-Substitutes	8,379.68	5,124.58	10,049.76	7,000.00	7,000.00	.00
30-111-64-64-9-420-72100 - FICA	18,482.51	19,630.03	19,270.16	21,826.00	21,605.00	(221.00)
30-111-64-64-9-420-72210 - VRS Pension Contribution	18,778.05	13,489.08	12,362.11	9,900.00	14,355.00	4,455.00
30-111-64-64-9-420-72220 - VRS Hybrid Pension Contribution	1,224.14	937.50	2,610.45	.00	.00	.00
30-111-64-64-9-420-72300 - Group Health and Dental Insurance	69,969.50	68,842.29	55,634.27	90,902.00	90,902.00	.00
30-111-64-64-9-420-72400 - VRS Group Life Insurance	2,722.22	3,233.04	3,182.98	3,520.00	3,482.00	(38.00)
30-111-64-64-9-420-72510 - Hybrid Disability Insurance	91.85	232.02	356.95	.00	.00	.00
30-111-64-64-9-420-72600 - Unemployment Compensation	.00	172.74	.00	.00	.00	.00
30-111-64-64-9-420-72700 - Workers Compensation	7,559.00	2,840.80	2,708.84	7,559.00	3,000.00	(4,559.00)
30-111-64-64-9-420-72750 - VRS Retiree Health Care Credit	1,582.69	1,854.94	1,876.97	1,583.00	1,798.00	215.00

General Fund Expense Budget

Budget Year 2020

G/L Account - Account Description	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2020 City Council/Board Approval	Difference Vs 2019 Adopted Budget
Fund 30 - School General Fund						
Locations 111 - Salem High School						
Function 64 - Operation & Maintenance						
Sub-Function 64 - Operation & Maintenance						
Level 9 - District Wide						
Program 420 - Building Services						
30-111-64-64-9-420-72800 - Termination Pay for Vac/Sick Leave	117.34	423.03	8,759.55	.00	.00	.00
30-111-64-64-9-420-72850 - OPEB ARC	.00	2,310.00	2,619.00	.00	.00	.00
30-111-64-64-9-420-73180 - Repair/Maint - Other Contracted	18,351.12	37,365.44	27,979.27	22,000.00	22,000.00	.00
30-111-64-64-9-420-74900 - Building Maintenance -City	146,793.08	174,805.48	138,528.71	165,950.00	150,000.00	(15,950.00)
30-111-64-64-9-420-75001 - Telecom/ Internet Services	15,363.48	11,707.37	10,972.99	12,000.00	12,000.00	.00
30-111-64-64-9-420-75004 - Utilities - Electric	268,915.07	275,676.29	271,449.15	304,000.00	304,000.00	.00
30-111-64-64-9-420-75005 - Utilities - Natural Gas	16,814.98	20,714.92	22,135.44	24,000.00	24,000.00	.00
30-111-64-64-9-420-75009 - Utilities - Water and Sewer	47,870.03	54,354.07	33,534.10	54,500.00	54,500.00	.00
30-111-64-64-9-420-76055 - Machines, Equipment and Tools <\$5,000	583.44	3,139.18	.00	1,800.00	11,800.00	10,000.00
30-111-64-64-9-420-76110 - Supplies - Operational	25,756.07	26,305.33	27,779.31	20,000.00	20,000.00	.00
Program 420 - Building Services Totals	\$916,383.04	\$989,903.83	\$896,516.63	\$1,024,841.00	\$1,019,201.00	(\$5,640.00)
Program 430 - Grounds Services						
30-111-64-64-9-430-74910 - Grounds Maintenance-City	49,803.10	44,509.99	37,854.01	42,000.00	38,000.00	(4,000.00)
Program 430 - Grounds Services Totals	\$49,803.10	\$44,509.99	\$37,854.01	\$42,000.00	\$38,000.00	(\$4,000.00)
Program 460 - Security Services						
30-111-64-64-9-460-71142 - Compensation-Security Guard	22,100.99	22,760.88	23,277.15	23,330.00	23,913.00	583.00
30-111-64-64-9-460-71200 - Compensation-OT	.00	17.78	.00	.00	.00	.00
30-111-64-64-9-460-72100 - FICA	1,615.32	1,667.04	1,721.38	1,785.00	1,829.00	44.00
30-111-64-64-9-460-72210 - VRS Pension Contribution	3,060.21	3,324.31	3,703.21	861.00	3,750.00	2,889.00
30-111-64-64-9-460-72300 - Group Health and Dental Insurance	7,296.74	7,294.11	7,328.71	9,943.00	9,943.00	.00
30-111-64-64-9-460-72400 - VRS Group Life Insurance	258.99	297.21	296.32	306.00	313.00	7.00
30-111-64-64-9-460-72750 - VRS Retiree Health Care Credit	230.74	251.71	279.03	138.00	287.00	149.00
Program 460 - Security Services Totals	\$34,562.99	\$35,613.04	\$36,605.80	\$36,363.00	\$40,035.00	\$3,672.00
Level 9 - District Wide Totals	\$1,000,749.13	\$1,070,026.86	\$970,976.44	\$1,103,204.00	\$1,097,236.00	(\$5,968.00)
Sub-Function 64 - Operation & Maintenance Totals	\$1,000,749.13	\$1,070,026.86	\$970,976.44	\$1,103,204.00	\$1,097,236.00	(\$5,968.00)
Function 64 - Operation & Maintenance Totals	\$1,000,749.13	\$1,070,026.86	\$970,976.44	\$1,103,204.00	\$1,097,236.00	(\$5,968.00)

General Fund Expense Budget

Budget Year 2020

G/L Account - Account Description	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2020 City Council/Board Approval	Difference Vs 2019 Adopted Budget
Fund 30 - School General Fund						
Locations 111 - Salem High School						
Function 68 - Technology						
Sub-Function 10 - Classroom Instruction						
Level 9 - District Wide						
Program 800 - Technology						
30-111-68-10-9-800-71139 - Compensation-ITRT	30,440.04	32,125.77	33,709.26	33,211.00	34,361.00	1,150.00
30-111-68-10-9-800-72100 - FICA	2,284.14	2,423.43	2,550.47	2,541.00	2,629.00	88.00
30-111-68-10-9-800-72210 - VRS Pension Contribution	4,279.90	4,643.18	5,420.04	5,207.00	5,388.00	181.00
30-111-68-10-9-800-72300 - Group Health and Dental Insurance	3,705.92	3,647.08	3,778.30	4,971.00	4,971.00	.00
30-111-68-10-9-800-72400 - VRS Group Life Insurance	362.26	414.98	435.12	435.00	450.00	15.00
30-111-68-10-9-800-72750 - VRS Retiree Health Care Credit	322.68	351.60	408.48	399.00	412.00	13.00
30-111-68-10-9-800-76305 - ITRT	910.35	759.88	431.81	900.00	900.00	.00
30-111-68-10-9-800-76545 - Technology Repair and Replace	4,494.29	4,241.89	17,995.83	4,050.00	4,050.00	.00
30-111-68-10-9-800-78050 - Technology Addl VPSA Eligible	138,959.97	8,802.30	32,189.88	91,550.00	91,550.00	.00
Program 800 - Technology Totals	\$185,759.55	\$57,410.11	\$96,919.19	\$143,264.00	\$144,711.00	\$1,447.00
Level 9 - District Wide Totals	\$185,759.55	\$57,410.11	\$96,919.19	\$143,264.00	\$144,711.00	\$1,447.00
Sub-Function 10 - Classroom Instruction Totals	\$185,759.55	\$57,410.11	\$96,919.19	\$143,264.00	\$144,711.00	\$1,447.00
Function 68 - Technology Totals	\$185,759.55	\$57,410.11	\$96,919.19	\$143,264.00	\$144,711.00	\$1,447.00
Locations 111 - Salem High School Totals	\$10,048,010.62	\$10,090,054.94	\$10,344,794.83	\$10,460,003.00	\$10,726,740.00	\$266,737.00



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Andrew Lewis Middle

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General Fund Expense Budget

Budget Year 2020

G/L Account - Account Description	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2020 City Council/Board Approval	Difference Vs 2019 Adopted Budget
Fund 30 - School General Fund						
Locations 112 - Andrew Lewis Middle School						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 4 - Middle						
Program 110 - Regular Instruction						
30-112-61-10-4-110-71120 - Compensation-Instructional Salaries	2,703,266.72	2,804,081.66	2,715,848.10	2,795,913.00	2,925,154.00	129,241.00
30-112-61-10-4-110-71151 - Compensation-Instructional Asst	44,162.49	39,966.58	44,686.46	46,607.00	57,050.00	10,443.00
30-112-61-10-4-110-71159 - Compensation- Accompanist	3,415.50	2,565.00	3,813.75	4,050.00	4,050.00	.00
30-112-61-10-4-110-71182 - Compensation-Band Assistants	1,340.92	173.67	.00	.00	.00	.00
30-112-61-10-4-110-71520 - Compensation-Substitutes	90,234.60	87,454.25	112,448.33	80,000.00	80,000.00	.00
30-112-61-10-4-110-71522 - Compensation-REWIP Retirees	101,854.65	66,004.43	115,848.34	137,073.00	81,454.00	(55,619.00)
30-112-61-10-4-110-71620 - Compensation-Extracurricular Supplements	137,181.20	150,335.00	.00	.00	.00	.00
30-112-61-10-4-110-71650 - Compensation-NBC Teacher Bonus	19,999.84	17,499.84	17,499.84	.00	7,500.00	7,500.00
30-112-61-10-4-110-72100 - FICA	225,814.43	231,545.22	219,249.77	234,237.00	235,883.00	1,646.00
30-112-61-10-4-110-72210 - VRS Pension Contribution	364,801.29	369,857.45	401,934.47	445,437.00	456,356.00	10,919.00
30-112-61-10-4-110-72220 - VRS Hybrid Pension Contribution	15,113.59	38,245.62	41,438.10	.00	.00	.00
30-112-61-10-4-110-72300 - Group Health and Dental Insurance	325,799.68	319,276.13	351,804.94	353,058.00	353,058.00	.00
30-112-61-10-4-110-72400 - VRS Group Life Insurance	32,099.76	36,463.18	35,607.64	37,214.00	38,127.00	913.00
30-112-61-10-4-110-72510 - Hybrid Disability Insurance	320.64	693.24	689.31	.00	.00	.00
30-112-61-10-4-110-72700 - Workers Compensation	.00	16,748.88	15,970.85	.00	20,000.00	20,000.00
30-112-61-10-4-110-72750 - VRS Retiree Health Care Credit	28,645.32	30,898.32	33,433.64	34,090.00	34,925.00	835.00
30-112-61-10-4-110-72800 - Termination Pay for Vac/Sick Leave	6,500.00	14,400.00	23,060.00	.00	.00	.00
30-112-61-10-4-110-72850 - OPEB ARC	.00	15,017.00	17,026.00	.00	.00	.00
30-112-61-10-4-110-73126 - Repair & Maint - Athletic Equipment	2,234.06	2,144.28	652.33	3,042.00	3,042.00	.00
30-112-61-10-4-110-73135 - Repair/Maint - Band Instruments	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	.00
30-112-61-10-4-110-73140 - Repair/Maint - Business Ed	234.85	235.21	241.85	240.00	240.00	.00
30-112-61-10-4-110-73145 - Repair/Maint - Family and Consumer Science	309.79	311.88	.00	380.00	535.00	155.00
30-112-61-10-4-110-73148 - Repair & Maint - Foreign Language Dept	314.69	110.45	.00	334.00	338.00	4.00
30-112-61-10-4-110-73150 - Repair/Maint - Math	3,280.52	3,287.20	3,282.13	1,964.00	1,964.00	.00
30-112-61-10-4-110-73154 - Repair & Maint - PE Equipment	279.91	281.79	280.00	280.00	280.00	.00
30-112-61-10-4-110-73155 - Repair/Maint - Piano	780.07	280.24	280.85	280.00	280.00	.00
30-112-61-10-4-110-73165 - Repair/Maint - Science	2,333.75	1,825.66	1,875.73	2,383.00	2,385.00	2.00

General Fund Expense Budget

Budget Year 2020

G/L Account - Account Description	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2020 City Council/Board Approval	Difference Vs 2019 Adopted Budget
Fund 30 - School General Fund						
Locations 112 - Andrew Lewis Middle School						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 4 - Middle						
Program 110 - Regular Instruction						
30-112-61-10-4-110-73175 - Repair/Maint- Computer	.00	193.63	34.69	200.00	200.00	.00
30-112-61-10-4-110-73255 - Professional Development	.00	100.00	965.10	200.00	200.00	.00
30-112-61-10-4-110-76010 - Agenda Books	3,461.80	3,393.92	3,393.92	3,394.00	3,394.00	.00
30-112-61-10-4-110-76015 - Allotment	33,521.71	32,021.45	29,988.45	41,175.00	43,194.00	2,019.00
30-112-61-10-4-110-76030 - Athletics/Athletic Equipment <\$5,000	7,973.72	7,401.00	8,917.88	7,200.00	7,200.00	.00
30-112-61-10-4-110-76045 - Furniture and Equip <\$5,000	.00	.00	600.00	1,127.00	10,127.00	9,000.00
30-112-61-10-4-110-76075 - Registration Guide	300.00	.00	.00	300.00	300.00	.00
30-112-61-10-4-110-76085 - School Improvement	.00	.00	210.90	100.00	100.00	.00
30-112-61-10-4-110-76090 - Student Recognition	1,232.30	1,468.16	915.25	1,619.00	1,619.00	.00
30-112-61-10-4-110-76135 - Art Supplies and Equipment <\$5,000	1,840.37	1,850.25	1,813.05	2,500.00	2,500.00	.00
30-112-61-10-4-110-76170 - Band	1,617.47	1,596.63	1,226.67	1,600.00	1,600.00	.00
30-112-61-10-4-110-76185 - Business Education	1,241.89	1,259.10	1,390.53	1,261.00	1,261.00	.00
30-112-61-10-4-110-76215 - Choir	1,940.00	1,938.84	1,530.62	1,941.00	1,940.00	(1.00)
30-112-61-10-4-110-76235 - Drama	181.75	338.29	.00	410.00	410.00	.00
30-112-61-10-4-110-76260 - Family and Consumer Science	1,817.80	2,152.40	2,538.41	2,660.00	2,950.00	290.00
30-112-61-10-4-110-76270 - Foreign Language	166.80	123.85	495.99	187.00	194.00	7.00
30-112-61-10-4-110-76290 - Health	458.56	473.48	479.49	486.00	486.00	.00
30-112-61-10-4-110-76300 - Intro to Computers	867.40	839.16	827.16	839.00	839.00	.00
30-112-61-10-4-110-76320 - Language Arts	2,444.60	2,409.62	2,467.68	2,443.00	2,442.00	(1.00)
30-112-61-10-4-110-76345 - Mathematics	1,248.00	1,143.07	1,248.00	1,248.00	1,248.00	.00
30-112-61-10-4-110-76360 - Physical Education	529.98	560.53	559.00	559.00	560.00	1.00
30-112-61-10-4-110-76380 - Science	1,980.35	2,242.43	2,463.52	2,000.00	2,000.00	.00
30-112-61-10-4-110-76385 - Social Studies	381.45	257.30	538.54	1,000.00	1,000.00	.00
30-112-61-10-4-110-76440 - Technology Education	2,048.80	2,490.48	2,498.81	5,403.00	5,403.00	.00
30-112-61-10-4-110-76515 - Software-Instructional	8,758.69	9,953.25	8,957.28	9,240.00	9,400.00	160.00
30-112-61-10-4-110-76530 - Computer Supplies	1,699.90	1,978.13	2,601.00	2,500.00	2,500.00	.00
Program 110 - Regular Instruction Totals	\$4,189,031.61	\$4,328,887.15	\$4,236,634.37	\$4,271,174.00	\$4,408,688.00	\$137,514.00

General Fund Expense Budget

Budget Year 2020

G/L Account - Account Description	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2020 City Council/Board Approval	Difference Vs 2019 Adopted Budget
Fund 30 - School General Fund						
Locations 112 - Andrew Lewis Middle School						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 4 - Middle						
Program 120 - Special Education						
30-112-61-10-4-120-71120 - Compensation-Instructional Salaries	309,430.84	296,853.13	325,264.36	323,873.00	304,134.00	(19,739.00)
30-112-61-10-4-120-71151 - Compensation-Instructional Asst	48,841.24	45,028.51	50,512.43	50,596.00	51,079.00	483.00
30-112-61-10-4-120-71520 - Compensation-Substitutes	.00	4,501.77	3,663.35	.00	.00	.00
30-112-61-10-4-120-72100 - FICA	26,067.40	25,008.46	27,833.51	28,647.00	27,097.00	(1,550.00)
30-112-61-10-4-120-72210 - VRS Pension Contribution	47,886.86	50,946.60	58,500.10	58,717.00	55,541.00	(3,176.00)
30-112-61-10-4-120-72220 - VRS Hybrid Pension Contribution	1,718.94	2,051.19	2,351.88	.00	.00	.00
30-112-61-10-4-120-72300 - Group Health and Dental Insurance	45,702.71	43,550.71	43,609.10	60,656.00	60,656.00	.00
30-112-61-10-4-120-72400 - VRS Group Life Insurance	4,198.51	4,735.63	4,884.62	4,906.00	4,640.00	(266.00)
30-112-61-10-4-120-72510 - Hybrid Disability Insurance	25.69	34.02	38.90	.00	.00	.00
30-112-61-10-4-120-72750 - VRS Retiree Health Care Credit	3,739.93	4,012.56	4,586.36	4,494.00	4,251.00	(243.00)
30-112-61-10-4-120-72800 - Termination Pay for Vac/Sick Leave	.00	5,460.00	3,140.00	.00	.00	.00
30-112-61-10-4-120-76390 - Sp Ed LD	505.47	1,041.26	1,039.92	1,060.00	1,060.00	.00
30-112-61-10-4-120-76405 - Sp Ed EMH	230.62	529.60	217.49	265.00	265.00	.00
30-112-61-10-4-120-76410 - Sp Ed ID	.00	.00	59.94	150.00	150.00	.00
30-112-61-10-4-120-76415 - Sp Ed BD	1,059.14	516.88	447.56	530.00	530.00	.00
Program 120 - Special Education Totals	\$489,407.35	\$484,270.32	\$526,149.52	\$533,894.00	\$509,403.00	(\$24,491.00)
Program 130 - Vocational						
30-112-61-10-4-130-71120 - Compensation-Instructional Salaries	221,621.83	194,027.35	227,724.82	229,691.00	235,037.00	5,346.00
30-112-61-10-4-130-72100 - FICA	15,782.17	13,857.46	16,491.06	17,571.00	17,980.00	409.00
30-112-61-10-4-130-72210 - VRS Pension Contribution	30,972.60	28,371.04	37,279.92	36,016.00	36,854.00	838.00
30-112-61-10-4-130-72300 - Group Health and Dental Insurance	32,568.73	27,790.14	24,260.18	32,828.00	32,828.00	.00
30-112-61-10-4-130-72400 - VRS Group Life Insurance	2,621.48	2,535.24	2,992.56	3,009.00	3,079.00	70.00
30-112-61-10-4-130-72750 - VRS Retiree Health Care Credit	2,335.05	2,148.20	2,809.80	2,756.00	2,820.00	64.00
30-112-61-10-4-130-72800 - Termination Pay for Vac/Sick Leave	5,980.00	.00	.00	.00	.00	.00
Program 130 - Vocational Totals	\$311,881.86	\$268,729.43	\$311,558.34	\$321,871.00	\$328,598.00	\$6,727.00
Program 150 - Other						
30-112-61-10-4-150-71620 - Compensation-Extracurricular Supplements	.00	.00	145,520.32	150,397.00	151,314.00	917.00
30-112-61-10-4-150-72100 - FICA	.00	.00	11,132.37	11,334.00	11,576.00	242.00

General Fund Expense Budget

Budget Year 2020

G/L Account - Account Description	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2020 City Council/Board Approval	Difference Vs 2019 Adopted Budget
Fund 30 - School General Fund						
Locations 112 - Andrew Lewis Middle School						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 4 - Middle						
Program 150 - Other						
Program 150 - Other Totals	\$0.00	\$0.00	\$156,652.69	\$161,731.00	\$162,890.00	\$1,159.00
Level 4 - Middle Totals	\$4,990,320.82	\$5,081,886.90	\$5,230,994.92	\$5,288,670.00	\$5,409,579.00	\$120,909.00
Sub-Function 10 - Classroom Instruction Totals	\$4,990,320.82	\$5,081,886.90	\$5,230,994.92	\$5,288,670.00	\$5,409,579.00	\$120,909.00
Sub-Function 21 - Student Guidance						
Level 4 - Middle						
Program 110 - Regular Instruction						
30-112-61-21-4-110-71124 - Compensation-Guidance Counselors	185,133.48	190,207.11	180,493.71	196,164.00	201,281.00	5,117.00
30-112-61-21-4-110-71150 - Compensation-Clerical	35,694.10	36,516.52	37,411.56	37,197.00	38,127.00	930.00
30-112-61-21-4-110-71200 - Compensation-OT	344.71	562.36	395.67	.00	.00	.00
30-112-61-21-4-110-72100 - FICA	15,587.31	16,486.02	15,841.73	17,852.00	18,315.00	463.00
30-112-61-21-4-110-72210 - VRS Pension Contribution	31,113.25	33,321.12	38,084.52	36,591.00	37,539.00	948.00
30-112-61-21-4-110-72300 - Group Health and Dental Insurance	44,214.30	35,756.80	34,598.24	32,828.00	32,828.00	.00
30-112-61-21-4-110-72400 - VRS Group Life Insurance	2,633.32	2,977.55	3,057.12	3,057.00	3,136.00	79.00
30-112-61-21-4-110-72750 - VRS Retiree Health Care Credit	2,345.59	2,523.00	2,870.28	2,800.00	2,873.00	73.00
30-112-61-21-4-110-76195 - Career Education	456.50	186.04	337.71	465.00	465.00	.00
30-112-61-21-4-110-76285 - Guidance	378.46	399.02	273.52	406.00	406.00	.00
Program 110 - Regular Instruction Totals	\$317,901.02	\$318,935.54	\$313,364.06	\$327,360.00	\$334,970.00	\$7,610.00
Level 4 - Middle Totals	\$317,901.02	\$318,935.54	\$313,364.06	\$327,360.00	\$334,970.00	\$7,610.00
Sub-Function 21 - Student Guidance Totals	\$317,901.02	\$318,935.54	\$313,364.06	\$327,360.00	\$334,970.00	\$7,610.00
Sub-Function 32 - Instr. Sup. - Media Services						
Level 4 - Middle						
Program 110 - Regular Instruction						
30-112-61-32-4-110-71122 - Compensation-Librarians	46,327.30	47,659.33	52,191.04	51,288.00	53,409.00	2,121.00
30-112-61-32-4-110-71152 - Compensation - Media Clerk	19,293.84	19,757.42	43,965.44	43,747.00	43,747.00	.00
30-112-61-32-4-110-71200 - Compensation-OT	.00	.00	174.99	.00	.00	.00
30-112-61-32-4-110-72100 - FICA	4,776.61	5,102.32	6,598.16	7,270.00	7,432.00	162.00
30-112-61-32-4-110-72210 - VRS Pension Contribution	9,035.28	9,628.20	15,509.76	14,901.00	15,234.00	333.00
30-112-61-32-4-110-72300 - Group Health and Dental Insurance	14,091.22	13,438.16	16,505.92	16,414.00	16,414.00	.00
30-112-61-32-4-110-72400 - VRS Group Life Insurance	764.76	860.40	1,245.00	1,245.00	1,273.00	28.00

General Fund Expense Budget

Budget Year 2020

G/L Account - Account Description	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2020 City Council/Board Approval	Difference Vs 2019 Adopted Budget
Fund 30 - School General Fund						
Locations 112 - Andrew Lewis Middle School						
Function 61 - Instruction						
Sub-Function 32 - Instr. Sup. - Media Services						
Level 4 - Middle						
Program 110 - Regular Instruction						
30-112-61-32-4-110-72750 - VRS Retiree Health Care Credit	681.12	729.00	1,168.92	1,140.00	1,166.00	26.00
30-112-61-32-4-110-72800 - Termination Pay for Vac/Sick Leave	.00	7,480.00	80.00	.00	.00	.00
30-112-61-32-4-110-73130 - Repair/Maint - Audio/Visual	3,548.00	3,513.04	1,366.72	1,690.00	2,017.00	327.00
30-112-61-32-4-110-76155 - Audio Visual Media	2,803.45	2,862.86	2,607.62	2,625.00	2,920.00	295.00
30-112-61-32-4-110-76325 - Library Books and Supplies	3,400.00	3,400.00	6,843.32	6,878.00	5,850.00	(1,028.00)
30-112-61-32-4-110-76330 - Library Reference Materials	2,643.30	2,567.00	2,594.81	2,204.00	2,910.00	706.00
30-112-61-32-4-110-76355 - Periodicals	2,056.57	2,059.09	878.88	835.00	535.00	(300.00)
Program 110 - Regular Instruction Totals	\$109,421.45	\$119,056.82	\$151,730.58	\$150,237.00	\$152,907.00	\$2,670.00
Level 4 - Middle Totals	\$109,421.45	\$119,056.82	\$151,730.58	\$150,237.00	\$152,907.00	\$2,670.00
Sub-Function 32 - Instr. Sup. - Media Services Totals	\$109,421.45	\$119,056.82	\$151,730.58	\$150,237.00	\$152,907.00	\$2,670.00
Sub-Function 41 - Admin. Principals Office						
Level 4 - Middle						
Program 110 - Regular Instruction						
30-112-61-41-4-110-71126 - Compensation-Principals	99,013.08	101,487.96	94,716.00	94,716.00	97,098.00	2,382.00
30-112-61-41-4-110-71127 - Compensation-Asst Principals	133,153.73	141,886.08	154,458.96	154,459.00	158,344.00	3,885.00
30-112-61-41-4-110-71150 - Compensation-Clerical	61,812.36	62,714.72	64,393.77	64,326.00	65,934.00	1,608.00
30-112-61-41-4-110-71200 - Compensation-OT	308.52	79.04	209.43	1,000.00	1,000.00	.00
30-112-61-41-4-110-71520 - Compensation-Substitutes	12,959.84	2,767.80	6,211.92	.00	.00	.00
30-112-61-41-4-110-72100 - FICA	22,546.25	22,634.86	23,323.00	24,059.00	24,662.00	603.00
30-112-61-41-4-110-72210 - VRS Pension Contribution	42,817.73	44,858.16	51,163.32	49,157.00	50,392.00	1,235.00
30-112-61-41-4-110-72300 - Group Health and Dental Insurance	24,059.40	24,189.51	34,420.17	36,035.00	36,035.00	.00
30-112-61-41-4-110-72400 - VRS Group Life Insurance	3,622.98	4,008.59	4,106.88	4,107.00	4,210.00	103.00
30-112-61-41-4-110-72750 - VRS Retiree Health Care Credit	3,227.29	3,396.48	3,855.96	3,762.00	3,857.00	95.00
30-112-61-41-4-110-73160 - Repair/Maint - School Office Equipment	7,954.64	10,818.81	10,004.41	5,000.00	5,000.00	.00
30-112-61-41-4-110-75200 - Postage	750.00	750.00	759.01	750.00	750.00	.00
30-112-61-41-4-110-75521 - Travel-Principals	728.22	749.62	939.94	1,000.00	1,000.00	.00
30-112-61-41-4-110-75803 - Dues-Accreditation	1,093.03	239.00	200.00	1,000.00	1,000.00	.00
Program 110 - Regular Instruction Totals	\$414,047.07	\$420,580.63	\$448,762.77	\$439,371.00	\$449,282.00	\$9,911.00

General Fund Expense Budget

Budget Year 2020

G/L Account - Account Description	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2020 City Council/Board Approval	Difference Vs 2019 Adopted Budget
Fund 30 - School General Fund						
Locations 112 - Andrew Lewis Middle School						
Function 61 - Instruction						
Sub-Function 41 - Admin. Principals Office						
Level 4 - Middle Totals	\$414,047.07	\$420,580.63	\$448,762.77	\$439,371.00	\$449,282.00	\$9,911.00
Sub-Function 41 - Admin. Principals Office Totals	\$414,047.07	\$420,580.63	\$448,762.77	\$439,371.00	\$449,282.00	\$9,911.00
Function 61 - Instruction Totals	\$5,831,690.36	\$5,940,459.89	\$6,144,852.33	\$6,205,638.00	\$6,346,738.00	\$141,100.00
Function 62 - Administration, Attend. & Health						
Sub-Function 62 - Admin, Attend. & Health						
Level 9 - District Wide						
Program 222 - Health Services						
30-112-62-62-9-222-76100 - Supplies - Nursing	627.80	633.59	627.98	630.00	630.00	.00
Program 222 - Health Services Totals	\$627.80	\$633.59	\$627.98	\$630.00	\$630.00	\$0.00
Level 9 - District Wide Totals	\$627.80	\$633.59	\$627.98	\$630.00	\$630.00	\$0.00
Sub-Function 62 - Admin, Attend. & Health Totals	\$627.80	\$633.59	\$627.98	\$630.00	\$630.00	\$0.00
Function 62 - Administration, Attend. & Health Totals	\$627.80	\$633.59	\$627.98	\$630.00	\$630.00	\$0.00
Function 64 - Operation & Maintenance						
Sub-Function 64 - Operation & Maintenance						
Level 9 - District Wide						
Program 420 - Building Services						
30-112-64-64-9-420-71190 - Compensation-Custodians	237,946.59	249,814.34	252,154.18	260,444.00	275,054.00	14,610.00
30-112-64-64-9-420-71200 - Compensation-OT	6,877.24	8,593.67	8,004.63	9,000.00	9,000.00	.00
30-112-64-64-9-420-71520 - Compensation-Substitutes	5,013.09	5,503.44	1,355.92	4,000.00	4,000.00	.00
30-112-64-64-9-420-72100 - FICA	17,609.34	18,583.58	18,556.34	20,918.00	22,036.00	1,118.00
30-112-64-64-9-420-72210 - VRS Pension Contribution	14,833.58	10,873.21	11,513.15	9,610.00	15,064.00	5,454.00
30-112-64-64-9-420-72220 - VRS Hybrid Pension Contribution	5,415.78	3,656.70	3,848.82	.00	.00	.00
30-112-64-64-9-420-72300 - Group Health and Dental Insurance	73,067.16	63,079.98	61,840.83	58,505.00	58,505.00	.00
30-112-64-64-9-420-72400 - VRS Group Life Insurance	2,721.25	3,177.73	3,205.46	3,417.00	3,608.00	191.00
30-112-64-64-9-420-72510 - Hybrid Disability Insurance	398.34	415.20	528.18	.00	.00	.00
30-112-64-64-9-420-72600 - Unemployment Compensation	289.78	.00	.00	.00	.00	.00
30-112-64-64-9-420-72700 - Workers Compensation	4,484.00	2,130.60	2,031.63	4,484.00	3,000.00	(1,484.00)
30-112-64-64-9-420-72750 - VRS Retiree Health Care Credit	1,599.96	1,837.42	1,904.40	1,537.00	1,873.00	336.00
30-112-64-64-9-420-72800 - Termination Pay for Vac/Sick Leave	341.94	.00	.00	.00	.00	.00
30-112-64-64-9-420-72850 - OPEB ARC	.00	1,733.00	1,965.00	.00	.00	.00
30-112-64-64-9-420-73180 - Repair/Maint - Other Contracted	17,785.41	22,824.24	19,889.28	20,000.00	20,000.00	.00

General Fund Expense Budget

Budget Year 2020

G/L Account - Account Description	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2020 City Council/Board Approval	Difference Vs 2019 Adopted Budget
Fund 30 - School General Fund						
Locations 112 - Andrew Lewis Middle School						
Function 64 - Operation & Maintenance						
Sub-Function 64 - Operation & Maintenance						
Level 9 - District Wide						
Program 420 - Building Services						
30-112-64-64-9-420-73184 - Repair/Maint - Other Contracted - AIIMS/Alt Ed	.00	.00	7,679.50	.00	.00	.00
30-112-64-64-9-420-74900 - Building Maintenance -City	80,532.78	96,833.82	66,279.38	73,000.00	73,000.00	.00
30-112-64-64-9-420-74901 - Alt. Ed. Building Maintenance - City	2,492.02	6,510.24	2,022.78	2,500.00	3,000.00	500.00
30-112-64-64-9-420-75001 - Telecom/ Internet Services	11,782.68	8,846.95	9,359.72	10,000.00	10,000.00	.00
30-112-64-64-9-420-75004 - Utilities - Electric	175,086.44	177,200.24	174,628.38	190,000.00	190,000.00	.00
30-112-64-64-9-420-75005 - Utilities - Natural Gas	15,786.81	17,131.06	16,895.27	24,000.00	22,000.00	(2,000.00)
30-112-64-64-9-420-75009 - Utilities - Water and Sewer	29,663.67	29,115.71	27,502.80	34,000.00	34,000.00	.00
30-112-64-64-9-420-76055 - Machines, Equipment and Tools <\$5,000	.00	.00	.00	1,400.00	1,400.00	.00
30-112-64-64-9-420-76110 - Supplies - Operational	18,874.41	20,509.95	22,044.37	17,000.00	17,000.00	.00
Program 420 - Building Services Totals	\$722,602.27	\$748,371.08	\$713,210.02	\$743,815.00	\$762,540.00	\$18,725.00
Program 430 - Grounds Services						
30-112-64-64-9-430-74910 - Grounds Maintenance-City	6,549.78	6,860.84	12,230.76	6,500.00	10,000.00	3,500.00
Program 430 - Grounds Services Totals	\$6,549.78	\$6,860.84	\$12,230.76	\$6,500.00	\$10,000.00	\$3,500.00
Level 9 - District Wide Totals	\$729,152.05	\$755,231.92	\$725,440.78	\$750,315.00	\$772,540.00	\$22,225.00
Sub-Function 64 - Operation & Maintenance Totals	\$729,152.05	\$755,231.92	\$725,440.78	\$750,315.00	\$772,540.00	\$22,225.00
Function 64 - Operation & Maintenance Totals	\$729,152.05	\$755,231.92	\$725,440.78	\$750,315.00	\$772,540.00	\$22,225.00
Function 68 - Technology						
Sub-Function 10 - Classroom Instruction						
Level 9 - District Wide						
Program 800 - Technology						
30-112-68-10-9-800-71139 - Compensation-ITRT	30,440.04	32,329.77	33,709.26	33,211.00	35,393.00	2,182.00
30-112-68-10-9-800-72100 - FICA	2,284.09	2,438.92	2,550.36	2,541.00	2,708.00	167.00
30-112-68-10-9-800-72210 - VRS Pension Contribution	4,279.82	4,643.02	5,420.04	5,207.00	5,550.00	343.00
30-112-68-10-9-800-72300 - Group Health and Dental Insurance	3,705.84	3,647.03	3,778.30	4,971.00	4,971.00	.00
30-112-68-10-9-800-72400 - VRS Group Life Insurance	362.18	414.82	435.00	435.00	464.00	29.00
30-112-68-10-9-800-72750 - VRS Retiree Health Care Credit	322.68	351.48	408.48	399.00	425.00	26.00
30-112-68-10-9-800-76305 - ITRT	1,442.95	1,500.25	1,444.08	1,445.00	1,445.00	.00
30-112-68-10-9-800-76545 - Technology Repair and Replace	6,049.65	6,864.89	12,106.00	2,106.00	4,106.00	2,000.00
30-112-68-10-9-800-78050 - Technology Addl VPSA Eligible	19,338.29	237,216.15	158,124.52	63,750.00	63,750.00	.00

General Fund Expense Budget

Budget Year 2020

G/L Account - Account Description		2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2020 City Council/Board Approval	Difference Vs 2019 Adopted Budget
Fund	30 - School General Fund						
Locations	112 - Andrew Lewis Middle School						
Function	68 - Technology						
Sub-Function	10 - Classroom Instruction						
Level	9 - District Wide						
Program	800 - Technology						
Program	800 - Technology Totals	\$68,225.54	\$289,406.33	\$217,976.04	\$114,065.00	\$118,812.00	\$4,747.00
Level	9 - District Wide Totals	\$68,225.54	\$289,406.33	\$217,976.04	\$114,065.00	\$118,812.00	\$4,747.00
Sub-Function	10 - Classroom Instruction Totals	\$68,225.54	\$289,406.33	\$217,976.04	\$114,065.00	\$118,812.00	\$4,747.00
Function	68 - Technology Totals	\$68,225.54	\$289,406.33	\$217,976.04	\$114,065.00	\$118,812.00	\$4,747.00
Locations	112 - Andrew Lewis Middle School Totals	\$6,629,695.75	\$6,985,731.73	\$7,088,897.13	\$7,070,648.00	\$7,238,720.00	\$168,072.00



G. W. Carver Elementary

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General Fund Expense Budget

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G/L Account - Account Description	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2020 City Council/Board Approval	Difference Vs 2019 Adopted Budget
Fund 30 - School General Fund						
Locations 113 - Carver Elementary						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 2 - Elementary						
Program 110 - Regular Instruction						
30-113-61-10-2-110-71120 - Compensation-Instructional Salaries	1,510,323.72	1,546,412.05	1,607,813.04	1,624,177.00	1,685,591.00	61,414.00
30-113-61-10-2-110-71151 - Compensation-Instructional Asst	113,077.21	116,847.74	118,574.69	119,383.00	113,233.00	(6,150.00)
30-113-61-10-2-110-71200 - Compensation-OT	.00	.00	.00	500.00	500.00	.00
30-113-61-10-2-110-71520 - Compensation-Substitutes	50,187.30	41,552.72	42,907.62	40,000.00	40,000.00	.00
30-113-61-10-2-110-71522 - Compensation-REWIP Retirees	95,246.43	37,296.08	36,047.63	54,355.00	18,161.00	(36,194.00)
30-113-61-10-2-110-71650 - Compensation-NBC Teacher Bonus	14,999.88	14,999.88	17,499.84	.00	10,000.00	10,000.00
30-113-61-10-2-110-72100 - FICA	128,207.33	125,769.29	130,408.41	140,484.00	142,878.00	2,394.00
30-113-61-10-2-110-72210 - VRS Pension Contribution	219,430.86	227,264.42	261,309.60	273,073.00	282,087.00	9,014.00
30-113-61-10-2-110-72220 - VRS Hybrid Pension Contribution	9,327.06	16,772.22	19,366.24	.00	.00	.00
30-113-61-10-2-110-72300 - Group Health and Dental Insurance	205,605.37	200,088.40	223,211.72	231,136.00	231,136.00	.00
30-113-61-10-2-110-72400 - VRS Group Life Insurance	19,356.57	21,806.82	22,529.01	22,814.00	23,567.00	753.00
30-113-61-10-2-110-72510 - Hybrid Disability Insurance	179.13	308.91	448.08	.00	.00	.00
30-113-61-10-2-110-72700 - Workers Compensation	.00	9,504.84	9,063.32	.00	10,000.00	10,000.00
30-113-61-10-2-110-72750 - VRS Retiree Health Care Credit	17,242.33	18,477.46	21,153.38	20,898.00	21,588.00	690.00
30-113-61-10-2-110-72800 - Termination Pay for Vac/Sick Leave	6,080.00	6,260.00	9,200.00	.00	.00	.00
30-113-61-10-2-110-72850 - OPEB ARC	.00	7,701.00	8,731.00	.00	.00	.00
30-113-61-10-2-110-73153 - Repair & Maint - Music Dept	.00	.00	.00	200.00	100.00	(100.00)
30-113-61-10-2-110-76010 - Agenda Books	980.00	895.10	815.59	900.00	900.00	.00
30-113-61-10-2-110-76015 - Allotment	16,759.52	17,614.17	19,151.00	20,194.00	20,194.00	.00
30-113-61-10-2-110-76045 - Furniture and Equip <\$5,000	1,614.86	180.00	624.90	1,000.00	900.00	(100.00)
30-113-61-10-2-110-76085 - School Improvement	100.00	.00	.00	50.00	50.00	.00
30-113-61-10-2-110-76135 - Art Supplies and Equipment <\$5,000	.00	920.40	737.76	700.00	700.00	.00
30-113-61-10-2-110-76350 - Music	119.70	122.15	105.25	100.00	100.00	.00
30-113-61-10-2-110-76360 - Physical Education	186.12	183.28	566.55	340.00	430.00	90.00
30-113-61-10-2-110-76365 - Reading	269.07	15.89	.00	150.00	140.00	(10.00)
30-113-61-10-2-110-76485 - Supplies - Kindergarten	486.00	584.97	560.87	553.00	488.00	(65.00)
30-113-61-10-2-110-76490 - Supplies - First Grade	1,041.87	516.00	124.89	664.00	700.00	36.00
30-113-61-10-2-110-76495 - Supplies - Second Grade	719.94	622.53	484.78	685.00	796.00	111.00

General Fund Expense Budget

Budget Year 2020

G/L Account - Account Description	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2020 City Council/Board Approval	Difference Vs 2019 Adopted Budget
Fund 30 - School General Fund						
Locations 113 - Carver Elementary						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 2 - Elementary						
Program 110 - Regular Instruction						
30-113-61-10-2-110-76500 - Supplies - Third Grade	220.00	176.01	218.02	190.00	200.00	10.00
30-113-61-10-2-110-76505 - Supplies - Fourth Grade	290.76	38.11	869.35	440.00	536.00	96.00
30-113-61-10-2-110-76510 - Supplies - Fifth Grade	480.52	442.05	298.48	400.00	215.00	(185.00)
Program 110 - Regular Instruction Totals	\$2,412,531.55	\$2,413,372.49	\$2,552,821.02	\$2,553,386.00	\$2,605,190.00	\$51,804.00
Program 120 - Special Education						
30-113-61-10-2-120-71120 - Compensation-Instructional Salaries	176,539.08	168,950.20	172,712.04	172,712.00	176,214.00	3,502.00
30-113-61-10-2-120-71151 - Compensation-Instructional Asst	26,510.78	28,150.23	16,590.34	16,384.00	16,794.00	410.00
30-113-61-10-2-120-71520 - Compensation-Substitutes	1,856.79	2,613.29	4,769.08	.00	.00	.00
30-113-61-10-2-120-72100 - FICA	13,866.04	13,999.50	13,556.01	14,466.00	14,765.00	299.00
30-113-61-10-2-120-72210 - VRS Pension Contribution	24,821.40	19,790.18	22,570.56	29,650.00	30,264.00	614.00
30-113-61-10-2-120-72220 - VRS Hybrid Pension Contribution	3,711.48	9,055.08	8,092.40	.00	.00	.00
30-113-61-10-2-120-72300 - Group Health and Dental Insurance	33,601.35	36,906.95	31,645.98	24,509.00	24,509.00	.00
30-113-61-10-2-120-72400 - VRS Group Life Insurance	2,414.96	2,575.28	2,459.58	2,477.00	2,528.00	51.00
30-113-61-10-2-120-72510 - Hybrid Disability Insurance	84.92	166.80	.00	.00	.00	.00
30-113-61-10-2-120-72750 - VRS Retiree Health Care Credit	2,151.22	2,184.01	2,311.02	2,269.00	2,316.00	47.00
30-113-61-10-2-120-72800 - Termination Pay for Vac/Sick Leave	.00	.00	40.00	.00	.00	.00
30-113-61-10-2-120-76390 - Sp Ed LD	237.60	280.69	.00	300.00	422.00	122.00
30-113-61-10-2-120-76415 - Sp Ed BD	312.49	598.49	705.09	300.00	300.00	.00
30-113-61-10-2-120-76438 - Supplies - EL	.00	.00	.00	.00	250.00	250.00
Program 120 - Special Education Totals	\$286,108.11	\$285,270.70	\$275,452.10	\$263,067.00	\$268,362.00	\$5,295.00
Program 180 - Pre-K Non- Sp Ed						
30-113-61-10-2-180-71120 - Compensation-Instructional Salaries	.00	.00	.00	.00	55,000.00	55,000.00
30-113-61-10-2-180-72100 - FICA	.00	.00	.00	.00	4,208.00	4,208.00
30-113-61-10-2-180-72210 - VRS Pension Contribution	.00	.00	.00	.00	8,624.00	8,624.00
30-113-61-10-2-180-72300 - Group Health and Dental Insurance	.00	.00	.00	.00	8,202.00	8,202.00
30-113-61-10-2-180-72400 - VRS Group Life Insurance	.00	.00	.00	.00	721.00	721.00
30-113-61-10-2-180-72750 - VRS Retiree Health Care Credit	.00	.00	.00	.00	660.00	660.00
Program 180 - Pre-K Non- Sp Ed Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$77,415.00	\$77,415.00
Level 2 - Elementary Totals	\$2,698,639.66	\$2,698,643.19	\$2,828,273.12	\$2,816,453.00	\$2,950,967.00	\$134,514.00

General Fund Expense Budget

Budget Year 2020

G/L Account - Account Description	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2020 City Council/Board Approval	Difference Vs 2019 Adopted Budget
Fund 30 - School General Fund						
Locations 113 - Carver Elementary						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 8 - Pre-K						
Program 180 - Pre-K Non- Sp Ed						
30-113-61-10-8-180-71151 - Compensation-Instructional Asst	.00	.00	.00	.00	21,183.00	21,183.00
30-113-61-10-8-180-72100 - FICA	.00	.00	.00	.00	1,620.00	1,620.00
30-113-61-10-8-180-72220 - VRS Hybrid Pension Contribution	.00	.00	.00	.00	3,321.00	3,321.00
30-113-61-10-8-180-72300 - Group Health and Dental Insurance	.00	.00	.00	.00	6,277.00	6,277.00
30-113-61-10-8-180-72400 - VRS Group Life Insurance	.00	.00	.00	.00	277.00	277.00
30-113-61-10-8-180-72750 - VRS Retiree Health Care Credit	.00	.00	.00	.00	254.00	254.00
30-113-61-10-8-180-76435 - Supplies - Instructional	.00	.00	.00	.00	6,205.00	6,205.00
Program 180 - Pre-K Non- Sp Ed Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$39,137.00	\$39,137.00
Level 8 - Pre-K Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$39,137.00	\$39,137.00
Sub-Function 10 - Classroom Instruction Totals	\$2,698,639.66	\$2,698,643.19	\$2,828,273.12	\$2,816,453.00	\$2,990,104.00	\$173,651.00
Sub-Function 21 - Student Guidance						
Level 2 - Elementary						
Program 110 - Regular Instruction						
30-113-61-21-2-110-71124 - Compensation-Guidance Counselors	54,135.04	55,983.04	58,272.04	58,172.00	59,939.00	1,767.00
30-113-61-21-2-110-72100 - FICA	3,831.16	3,936.64	4,093.65	4,450.00	4,585.00	135.00
30-113-61-21-2-110-72210 - VRS Pension Contribution	7,597.32	8,192.40	9,493.68	9,121.00	9,398.00	277.00
30-113-61-21-2-110-72300 - Group Health and Dental Insurance	8,762.34	8,332.09	8,672.70	8,170.00	8,170.00	.00
30-113-61-21-2-110-72400 - VRS Group Life Insurance	642.96	732.12	762.00	762.00	785.00	23.00
30-113-61-21-2-110-72750 - VRS Retiree Health Care Credit	572.76	620.28	715.56	698.00	719.00	21.00
30-113-61-21-2-110-76285 - Guidance	438.81	383.28	194.54	300.00	330.00	30.00
Program 110 - Regular Instruction Totals	\$75,980.39	\$78,179.85	\$82,204.17	\$81,673.00	\$83,926.00	\$2,253.00
Level 2 - Elementary Totals	\$75,980.39	\$78,179.85	\$82,204.17	\$81,673.00	\$83,926.00	\$2,253.00
Sub-Function 21 - Student Guidance Totals	\$75,980.39	\$78,179.85	\$82,204.17	\$81,673.00	\$83,926.00	\$2,253.00
Sub-Function 32 - Instr. Sup. - Media Services						
Level 2 - Elementary						
Program 110 - Regular Instruction						
30-113-61-32-2-110-71122 - Compensation-Librarians	48,197.33	49,375.18	49,800.00	49,064.00	50,689.00	1,625.00
30-113-61-32-2-110-72100 - FICA	2,762.60	2,799.82	2,862.41	3,753.00	3,878.00	125.00
30-113-61-32-2-110-72210 - VRS Pension Contribution	6,667.44	7,116.96	8,007.24	7,693.00	7,948.00	255.00
30-113-61-32-2-110-72300 - Group Health and Dental Insurance	9,916.67	9,944.92	10,329.06	8,170.00	8,170.00	.00

General Fund Expense Budget

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G/L Account - Account Description	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2020 City Council/Board Approval	Difference Vs 2019 Adopted Budget
Fund 30 - School General Fund						
Locations 113 - Carver Elementary						
Function 61 - Instruction						
Sub-Function 32 - Instr. Sup. - Media Services						
Level 2 - Elementary						
Program 110 - Regular Instruction						
30-113-61-32-2-110-72400 - VRS Group Life Insurance	564.36	636.00	642.72	643.00	664.00	21.00
30-113-61-32-2-110-72750 - VRS Retiree Health Care Credit	502.68	538.92	603.48	589.00	608.00	19.00
30-113-61-32-2-110-73130 - Repair/Maint - Audio/Visual	926.57	686.10	1,707.78	2,760.00	2,708.00	(52.00)
30-113-61-32-2-110-76155 - Audio Visual Media	1,215.00	1,193.55	.00	1,215.00	1,215.00	.00
30-113-61-32-2-110-76325 - Library Books and Supplies	3,177.64	4,319.75	4,821.61	3,131.00	3,131.00	.00
30-113-61-32-2-110-76330 - Library Reference Materials	1,050.00	1,230.68	890.52	900.00	900.00	.00
30-113-61-32-2-110-76355 - Periodicals	482.06	.00	196.99	480.00	447.00	(33.00)
Program 110 - Regular Instruction Totals	\$75,462.35	\$77,841.88	\$79,861.81	\$78,398.00	\$80,358.00	\$1,960.00
Level 2 - Elementary Totals	\$75,462.35	\$77,841.88	\$79,861.81	\$78,398.00	\$80,358.00	\$1,960.00
Sub-Function 32 - Instr. Sup. - Media Services Totals	\$75,462.35	\$77,841.88	\$79,861.81	\$78,398.00	\$80,358.00	\$1,960.00
Sub-Function 41 - Admin. Principals Office						
Level 2 - Elementary						
Program 110 - Regular Instruction						
30-113-61-41-2-110-71126 - Compensation-Principals	88,859.04	91,080.96	92,106.96	92,107.00	94,424.00	2,317.00
30-113-61-41-2-110-71127 - Compensation-Asst Principals	25,634.81	64,245.63	57,059.50	57,521.00	58,943.00	1,422.00
30-113-61-41-2-110-71150 - Compensation-Clerical	34,902.23	35,685.64	36,647.41	36,290.00	37,197.00	907.00
30-113-61-41-2-110-71200 - Compensation-OT	678.78	918.40	1,131.91	1,000.00	1,000.00	.00
30-113-61-41-2-110-71520 - Compensation-Substitutes	3,618.43	2,225.56	2,171.52	.00	.00	.00
30-113-61-41-2-110-71522 - Compensation-REWIP Retirees	4,266.04	.00	.00	.00	.00	.00
30-113-61-41-2-110-72100 - FICA	11,805.63	14,468.94	14,371.41	14,070.00	14,655.00	585.00
30-113-61-41-2-110-72210 - VRS Pension Contribution	15,561.93	22,681.91	24,256.20	28,682.00	29,880.00	1,198.00
30-113-61-41-2-110-72220 - VRS Hybrid Pension Contribution	4,856.40	5,190.24	5,922.48	.00	.00	.00
30-113-61-41-2-110-72300 - Group Health and Dental Insurance	8,526.48	8,247.49	.00	17,178.00	17,178.00	.00
30-113-61-41-2-110-72400 - VRS Group Life Insurance	1,728.15	2,490.56	2,422.44	2,396.00	2,496.00	100.00
30-113-61-41-2-110-72510 - Hybrid Disability Insurance	93.24	95.64	99.67	.00	.00	.00
30-113-61-41-2-110-72750 - VRS Retiree Health Care Credit	1,539.33	2,110.40	2,274.48	2,195.00	2,287.00	92.00
30-113-61-41-2-110-72800 - Termination Pay for Vac/Sick Leave	8,000.00	.00	.00	.00	.00	.00
30-113-61-41-2-110-73160 - Repair/Maint - School Office Equipment	14,745.08	11,620.14	10,557.33	12,241.00	12,241.00	.00

General Fund Expense Budget

Budget Year 2020

G/L Account - Account Description	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2020 City Council/Board Approval	Difference Vs 2019 Adopted Budget
Fund 30 - School General Fund						
Locations 113 - Carver Elementary						
Function 61 - Instruction						
Sub-Function 41 - Admin. Principals Office						
Level 2 - Elementary						
Program 110 - Regular Instruction						
30-113-61-41-2-110-75521 - Travel-Principals	1,043.63	1,165.29	505.28	800.00	600.00	(200.00)
30-113-61-41-2-110-75803 - Dues-Accreditation	.00	.00	.00	100.00	100.00	.00
Program 110 - Regular Instruction Totals	\$225,859.20	\$262,226.80	\$249,526.59	\$264,580.00	\$271,001.00	\$6,421.00
Level 2 - Elementary Totals	\$225,859.20	\$262,226.80	\$249,526.59	\$264,580.00	\$271,001.00	\$6,421.00
Sub-Function 41 - Admin. Principals Office Totals	\$225,859.20	\$262,226.80	\$249,526.59	\$264,580.00	\$271,001.00	\$6,421.00
Function 61 - Instruction Totals	\$3,075,941.60	\$3,116,891.72	\$3,239,865.69	\$3,241,104.00	\$3,425,389.00	\$184,285.00
Function 62 - Administration, Attend. & Health						
Sub-Function 62 - Admin, Attend. & Health						
Level 9 - District Wide						
Program 222 - Health Services						
30-113-62-62-9-222-76100 - Supplies - Nursing	260.90	349.28	349.98	350.00	350.00	.00
Program 222 - Health Services Totals	\$260.90	\$349.28	\$349.98	\$350.00	\$350.00	\$0.00
Level 9 - District Wide Totals	\$260.90	\$349.28	\$349.98	\$350.00	\$350.00	\$0.00
Sub-Function 62 - Admin, Attend. & Health Totals	\$260.90	\$349.28	\$349.98	\$350.00	\$350.00	\$0.00
Function 62 - Administration, Attend. & Health Totals	\$260.90	\$349.28	\$349.98	\$350.00	\$350.00	\$0.00
Function 64 - Operation & Maintenance						
Sub-Function 64 - Operation & Maintenance						
Level 9 - District Wide						
Program 420 - Building Services						
30-113-64-64-9-420-71190 - Compensation-Custodians	110,856.11	120,439.25	121,934.30	119,762.00	122,212.00	2,450.00
30-113-64-64-9-420-71200 - Compensation-OT	4,187.44	4,449.89	4,265.95	3,500.00	3,500.00	.00
30-113-64-64-9-420-71520 - Compensation-Substitutes	3,112.72	1,066.83	244.27	1,500.00	1,500.00	.00
30-113-64-64-9-420-72100 - FICA	8,641.46	9,346.38	9,302.59	9,544.00	9,732.00	188.00
30-113-64-64-9-420-72210 - VRS Pension Contribution	10,692.67	8,694.96	9,391.98	4,419.00	8,750.00	4,331.00
30-113-64-64-9-420-72300 - Group Health and Dental Insurance	22,996.11	20,799.39	24,278.46	28,405.00	28,405.00	.00
30-113-64-64-9-420-72400 - VRS Group Life Insurance	1,328.53	1,578.49	1,589.94	1,571.00	1,603.00	32.00
30-113-64-64-9-420-72700 - Workers Compensation	3,203.00	710.20	677.21	3,203.00	1,000.00	(2,203.00)
30-113-64-64-9-420-72750 - VRS Retiree Health Care Credit	836.88	972.72	1,023.78	707.00	937.00	230.00
30-113-64-64-9-420-72800 - Termination Pay for Vac/Sick Leave	299.19	.00	.00	.00	.00	.00
30-113-64-64-9-420-72850 - OPEB ARC	.00	578.00	655.00	.00	.00	.00

General Fund Expense Budget

Budget Year 2020

G/L Account - Account Description	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2020 City Council/Board Approval	Difference Vs 2019 Adopted Budget
Fund 30 - School General Fund						
Locations 113 - Carver Elementary						
Function 64 - Operation & Maintenance						
Sub-Function 64 - Operation & Maintenance						
Level 9 - District Wide						
Program 420 - Building Services						
30-113-64-64-9-420-73180 - Repair/Maint - Other Contracted	13,282.95	15,468.60	11,422.02	10,500.00	10,500.00	.00
30-113-64-64-9-420-74900 - Building Maintenance -City	32,058.98	37,271.56	40,932.48	34,000.00	38,000.00	4,000.00
30-113-64-64-9-420-75001 - Telecom/ Internet Services	6,613.38	5,721.28	5,311.28	6,000.00	6,000.00	.00
30-113-64-64-9-420-75004 - Utilities - Electric	84,432.95	84,246.64	80,435.76	90,000.00	90,000.00	.00
30-113-64-64-9-420-75005 - Utilities - Natural Gas	8,528.12	9,453.64	9,115.96	12,000.00	12,000.00	.00
30-113-64-64-9-420-75009 - Utilities - Water and Sewer	12,610.15	8,924.80	10,541.73	15,000.00	15,000.00	.00
30-113-64-64-9-420-76055 - Machines, Equipment and Tools <\$5,000	1,487.96	.00	29.44	1,500.00	2,850.00	1,350.00
30-113-64-64-9-420-76110 - Supplies - Operational	13,730.08	13,380.71	12,128.03	10,759.00	10,000.00	(759.00)
Program 420 - Building Services Totals	\$338,898.68	\$343,103.34	\$343,280.18	\$352,370.00	\$361,989.00	\$9,619.00
Program 430 - Grounds Services						
30-113-64-64-9-430-74910 - Grounds Maintenance-City	8,806.11	7,562.90	14,454.26	12,000.00	18,000.00	6,000.00
Program 430 - Grounds Services Totals	\$8,806.11	\$7,562.90	\$14,454.26	\$12,000.00	\$18,000.00	\$6,000.00
Level 9 - District Wide Totals	\$347,704.79	\$350,666.24	\$357,734.44	\$364,370.00	\$379,989.00	\$15,619.00
Sub-Function 64 - Operation & Maintenance Totals	\$347,704.79	\$350,666.24	\$357,734.44	\$364,370.00	\$379,989.00	\$15,619.00
Function 64 - Operation & Maintenance Totals	\$347,704.79	\$350,666.24	\$357,734.44	\$364,370.00	\$379,989.00	\$15,619.00
Function 68 - Technology						
Sub-Function 10 - Classroom Instruction						
Level 9 - District Wide						
Program 800 - Technology						
30-113-68-10-9-800-71139 - Compensation-ITRT	14,016.48	14,917.81	15,379.83	15,151.00	16,569.00	1,418.00
30-113-68-10-9-800-72100 - FICA	1,044.61	1,106.44	1,139.36	1,159.00	1,268.00	109.00
30-113-68-10-9-800-72210 - VRS Pension Contribution	1,970.76	2,129.04	2,472.60	2,376.00	2,598.00	222.00
30-113-68-10-9-800-72300 - Group Health and Dental Insurance	1,761.40	1,679.77	1,746.03	2,486.00	2,486.00	.00
30-113-68-10-9-800-72400 - VRS Group Life Insurance	166.80	190.32	198.48	198.00	217.00	19.00
30-113-68-10-9-800-72750 - VRS Retiree Health Care Credit	148.56	161.16	186.36	182.00	199.00	17.00
30-113-68-10-9-800-73175 - Repair/Maint- Computer	3,150.70	767.89	3,222.54	3,200.00	3,200.00	.00
30-113-68-10-9-800-76305 - ITRT	435.57	421.01	456.42	450.00	450.00	.00
30-113-68-10-9-800-76515 - Software-Instructional	2,340.00	5,463.00	1,292.00	2,500.00	2,500.00	.00
30-113-68-10-9-800-76530 - Computer Supplies	4,050.83	4,220.20	4,493.65	4,400.00	4,400.00	.00

General Fund Expense Budget

Budget Year 2020

G/L Account - Account Description		2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2020 City Council/Board Approval	Difference Vs 2019 Adopted Budget
Fund 30 - School General Fund							
Locations 113 - Carver Elementary							
Function 68 - Technology							
Sub-Function 10 - Classroom Instruction							
Level 9 - District Wide							
Program 800 - Technology							
30-113-68-10-9-800-78050 - Technology Addl VPSA Eligible		20,549.65	26,963.60	11,837.75	20,400.00	20,400.00	.00
Program 800 - Technology Totals		\$49,635.36	\$58,020.24	\$42,425.02	\$52,502.00	\$54,287.00	\$1,785.00
Level 9 - District Wide Totals		\$49,635.36	\$58,020.24	\$42,425.02	\$52,502.00	\$54,287.00	\$1,785.00
Sub-Function 10 - Classroom Instruction Totals		\$49,635.36	\$58,020.24	\$42,425.02	\$52,502.00	\$54,287.00	\$1,785.00
Function 68 - Technology Totals		\$49,635.36	\$58,020.24	\$42,425.02	\$52,502.00	\$54,287.00	\$1,785.00
Locations 113 - Carver Elementary Totals		\$3,473,542.65	\$3,525,927.48	\$3,640,375.13	\$3,658,326.00	\$3,860,015.00	\$201,689.00



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West Salem Elementary

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General Fund Expense Budget

Budget Year 2020

G/L Account - Account Description	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2020 City Council/Board Approval	Difference Vs 2019 Adopted Budget
Fund 30 - School General Fund						
Locations 114 - West Salem Elementary						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 2 - Elementary						
Program 110 - Regular Instruction						
30-114-61-10-2-110-71120 - Compensation-Instructional Salaries	1,282,954.56	1,258,525.76	1,407,127.48	1,438,130.00	1,510,151.00	72,021.00
30-114-61-10-2-110-71151 - Compensation-Instructional Asst	94,667.81	96,943.23	124,031.67	99,777.00	95,839.00	(3,938.00)
30-114-61-10-2-110-71520 - Compensation-Substitutes	23,910.00	47,617.13	29,896.53	28,000.00	28,000.00	.00
30-114-61-10-2-110-71522 - Compensation-REWIP Retirees	35,033.42	25,864.63	30,893.55	33,723.00	62,618.00	28,895.00
30-114-61-10-2-110-71650 - Compensation-NBC Teacher Bonus	14,791.55	15,208.21	17,499.84	.00	15,000.00	15,000.00
30-114-61-10-2-110-72100 - FICA	102,638.67	102,292.16	113,708.95	122,240.00	130,907.00	8,667.00
30-114-61-10-2-110-72210 - VRS Pension Contribution	191,542.08	197,841.86	239,021.24	240,874.00	251,757.00	10,883.00
30-114-61-10-2-110-72220 - VRS Hybrid Pension Contribution	.00	.00	9,162.57	.00	.00	.00
30-114-61-10-2-110-72300 - Group Health and Dental Insurance	203,023.94	188,079.98	214,512.79	222,884.00	222,884.00	.00
30-114-61-10-2-110-72400 - VRS Group Life Insurance	16,211.70	17,678.86	19,921.77	20,124.00	21,033.00	909.00
30-114-61-10-2-110-72510 - Hybrid Disability Insurance	.00	.00	298.67	.00	.00	.00
30-114-61-10-2-110-72600 - Unemployment Compensation	44.19	.00	31.18	.00	.00	.00
30-114-61-10-2-110-72700 - Workers Compensation	.00	8,818.31	8,408.68	.00	10,000.00	10,000.00
30-114-61-10-2-110-72750 - VRS Retiree Health Care Credit	14,440.30	14,980.02	18,705.24	18,434.00	19,267.00	833.00
30-114-61-10-2-110-72800 - Termination Pay for Vac/Sick Leave	3,440.00	3,580.00	40.00	.00	.00	.00
30-114-61-10-2-110-72850 - OPEB ARC	.00	7,123.00	8,076.00	.00	.00	.00
30-114-61-10-2-110-76010 - Agenda Books	1,200.00	1,199.33	1,200.00	1,200.00	1,200.00	.00
30-114-61-10-2-110-76015 - Allotment	17,032.78	20,149.78	17,808.38	19,074.00	19,074.00	.00
30-114-61-10-2-110-76045 - Furniture and Equip <\$5,000	860.00	934.42	2,042.65	3,205.00	1,810.00	(1,395.00)
30-114-61-10-2-110-76085 - School Improvement	94.76	.00	122.08	103.00	103.00	.00
30-114-61-10-2-110-76135 - Art Supplies and Equipment <\$5,000	459.51	460.00	499.47	500.00	500.00	.00
30-114-61-10-2-110-76350 - Music	403.05	381.00	381.53	200.00	200.00	.00
30-114-61-10-2-110-76360 - Physical Education	495.00	337.00	213.96	237.00	237.00	.00
30-114-61-10-2-110-76365 - Reading	596.00	573.00	860.33	1,714.00	8,050.00	6,336.00
30-114-61-10-2-110-76485 - Supplies - Kindergarten	440.48	778.00	777.74	890.00	887.00	(3.00)
30-114-61-10-2-110-76490 - Supplies - First Grade	484.98	803.00	597.46	590.00	591.00	1.00
30-114-61-10-2-110-76495 - Supplies - Second Grade	492.90	760.00	686.76	532.00	530.00	(2.00)
30-114-61-10-2-110-76500 - Supplies - Third Grade	874.77	641.00	683.76	594.00	498.00	(96.00)

General Fund Expense Budget

Budget Year 2020

G/L Account - Account Description	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2020 City Council/Board Approval	Difference Vs 2019 Adopted Budget
Fund 30 - School General Fund						
Locations 114 - West Salem Elementary						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 2 - Elementary						
Program 110 - Regular Instruction						
30-114-61-10-2-110-76505 - Supplies - Fourth Grade	479.05	589.73	896.89	1,007.00	862.00	(145.00)
30-114-61-10-2-110-76510 - Supplies - Fifth Grade	986.00	970.00	909.81	906.00	906.00	.00
Program 110 - Regular Instruction Totals	\$2,007,597.50	\$2,013,129.41	\$2,269,016.98	\$2,254,938.00	\$2,402,904.00	\$147,966.00
Program 120 - Special Education						
30-114-61-10-2-120-71120 - Compensation-Instructional Salaries	104,663.04	108,189.00	164,765.92	164,366.00	158,889.00	(5,477.00)
30-114-61-10-2-120-71151 - Compensation-Instructional Asst	26,777.68	27,589.27	28,221.77	28,256.00	28,963.00	707.00
30-114-61-10-2-120-71650 - Compensation-NBC Teacher Bonus	.00	.00	4,999.92	.00	.00	.00
30-114-61-10-2-120-72100 - FICA	9,348.06	9,708.41	14,052.64	14,736.00	14,371.00	(365.00)
30-114-61-10-2-120-72210 - VRS Pension Contribution	16,597.08	17,881.20	20,661.00	30,203.00	29,455.00	(748.00)
30-114-61-10-2-120-72220 - VRS Hybrid Pension Contribution	1,881.48	2,020.68	10,774.93	.00	.00	.00
30-114-61-10-2-120-72300 - Group Health and Dental Insurance	25,085.27	25,169.00	41,079.25	25,746.00	25,746.00	.00
30-114-61-10-2-120-72400 - VRS Group Life Insurance	1,563.96	1,778.40	2,523.36	2,523.00	2,461.00	(62.00)
30-114-61-10-2-120-72510 - Hybrid Disability Insurance	43.22	37.20	.00	.00	.00	.00
30-114-61-10-2-120-72750 - VRS Retiree Health Care Credit	1,393.08	1,506.96	2,369.16	2,311.00	2,254.00	(57.00)
30-114-61-10-2-120-76390 - Sp Ed LD	437.39	425.00	592.98	235.00	488.00	253.00
30-114-61-10-2-120-76410 - Sp Ed ID	194.68	384.34	392.35	548.00	296.00	(252.00)
Program 120 - Special Education Totals	\$187,984.94	\$194,689.46	\$290,433.28	\$268,924.00	\$262,923.00	(\$6,001.00)
Level 2 - Elementary Totals	\$2,195,582.44	\$2,207,818.87	\$2,559,450.26	\$2,523,862.00	\$2,665,827.00	\$141,965.00
Sub-Function 10 - Classroom Instruction Totals	\$2,195,582.44	\$2,207,818.87	\$2,559,450.26	\$2,523,862.00	\$2,665,827.00	\$141,965.00
Sub-Function 21 - Student Guidance						
Level 2 - Elementary						
Program 110 - Regular Instruction						
30-114-61-21-2-110-71124 - Compensation-Guidance Counselors	49,941.96	52,033.96	54,211.96	54,112.00	49,236.00	(4,876.00)
30-114-61-21-2-110-72100 - FICA	3,766.61	3,926.80	4,091.38	4,140.00	3,767.00	(373.00)
30-114-61-21-2-110-72210 - VRS Pension Contribution	7,021.80	7,613.52	8,831.04	8,485.00	7,720.00	(765.00)
30-114-61-21-2-110-72300 - Group Health and Dental Insurance	7,257.89	7,294.11	7,556.60	8,582.00	8,582.00	.00
30-114-61-21-2-110-72400 - VRS Group Life Insurance	594.36	680.28	708.84	709.00	645.00	(64.00)
30-114-61-21-2-110-72750 - VRS Retiree Health Care Credit	529.44	576.48	665.52	649.00	591.00	(58.00)
30-114-61-21-2-110-76285 - Guidance	400.00	160.00	141.95	100.00	125.00	25.00

General Fund Expense Budget

Budget Year 2020

G/L Account - Account Description	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2020 City Council/Board Approval	Difference Vs 2019 Adopted Budget
Fund 30 - School General Fund						
Locations 114 - West Salem Elementary						
Function 61 - Instruction						
Sub-Function 21 - Student Guidance						
Level 2 - Elementary						
Program 110 - Regular Instruction						
Program 110 - Regular Instruction Totals	\$69,512.06	\$72,285.15	\$76,207.29	\$76,777.00	\$70,666.00	(\$6,111.00)
Level 2 - Elementary Totals	\$69,512.06	\$72,285.15	\$76,207.29	\$76,777.00	\$70,666.00	(\$6,111.00)
Sub-Function 21 - Student Guidance Totals	\$69,512.06	\$72,285.15	\$76,207.29	\$76,777.00	\$70,666.00	(\$6,111.00)
Sub-Function 32 - Instr. Sup. - Media Services						
Level 2 - Elementary						
Program 110 - Regular Instruction						
30-114-61-32-2-110-71122 - Compensation-Librarians	60,007.84	62,178.90	64,563.52	63,924.00	66,948.00	3,024.00
30-114-61-32-2-110-71650 - Compensation-NBC Teacher Bonus	4,999.96	4,999.96	4,999.96	.00	.00	.00
30-114-61-32-2-110-72100 - FICA	4,393.64	4,630.73	4,816.85	4,890.00	5,122.00	232.00
30-114-61-32-2-110-72210 - VRS Pension Contribution	8,311.40	8,980.68	10,432.44	10,023.00	10,497.00	474.00
30-114-61-32-2-110-72300 - Group Health and Dental Insurance	7,858.37	8,111.67	8,435.32	8,582.00	8,582.00	.00
30-114-61-32-2-110-72400 - VRS Group Life Insurance	703.56	802.56	837.36	837.00	877.00	40.00
30-114-61-32-2-110-72600 - Unemployment Compensation	9,828.00	.00	.00	.00	.00	.00
30-114-61-32-2-110-72750 - VRS Retiree Health Care Credit	626.64	680.04	786.24	767.00	803.00	36.00
30-114-61-32-2-110-73130 - Repair/Maint - Audio/Visual	1,946.30	938.85	558.75	560.00	560.00	.00
30-114-61-32-2-110-76155 - Audio Visual Media	528.81	550.00	557.31	550.00	550.00	.00
30-114-61-32-2-110-76325 - Library Books and Supplies	2,927.00	3,823.78	3,518.98	3,479.00	3,579.00	100.00
30-114-61-32-2-110-76330 - Library Reference Materials	1,359.00	1,342.25	1,787.95	1,890.00	1,890.00	.00
30-114-61-32-2-110-76355 - Periodicals	972.19	967.12	900.10	979.00	979.00	.00
Program 110 - Regular Instruction Totals	\$104,462.71	\$98,006.54	\$102,194.78	\$96,481.00	\$100,387.00	\$3,906.00
Level 2 - Elementary Totals	\$104,462.71	\$98,006.54	\$102,194.78	\$96,481.00	\$100,387.00	\$3,906.00
Sub-Function 32 - Instr. Sup. - Media Services Totals	\$104,462.71	\$98,006.54	\$102,194.78	\$96,481.00	\$100,387.00	\$3,906.00
Sub-Function 41 - Admin. Principals Office						
Level 2 - Elementary						
Program 110 - Regular Instruction						
30-114-61-41-2-110-71126 - Compensation-Principals	94,298.16	96,656.04	98,751.00	98,751.00	101,235.00	2,484.00
30-114-61-41-2-110-71127 - Compensation-Asst Principals	66,515.54	68,178.22	69,184.59	69,210.00	69,892.00	682.00
30-114-61-41-2-110-71150 - Compensation-Clerical	36,599.38	37,581.44	33,941.64	33,699.00	34,541.00	842.00

General Fund Expense Budget

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G/L Account - Account Description	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2020 City Council/Board Approval	Difference Vs 2019 Adopted Budget
Fund 30 - School General Fund						
Locations 114 - West Salem Elementary						
Function 61 - Instruction						
Sub-Function 41 - Admin. Principals Office						
Level 2 - Elementary						
Program 110 - Regular Instruction						
30-114-61-41-2-110-71200 - Compensation-OT	91.60	509.65	704.80	2,000.00	2,000.00	.00
30-114-61-41-2-110-71520 - Compensation-Substitutes	2,001.52	3,299.54	2,548.44	.00	.00	.00
30-114-61-41-2-110-72100 - FICA	13,393.51	13,917.49	13,884.91	15,580.00	15,887.00	307.00
30-114-61-41-2-110-72210 - VRS Pension Contribution	27,624.60	29,523.36	32,747.64	31,620.00	32,249.00	629.00
30-114-61-41-2-110-72300 - Group Health and Dental Insurance	26,620.55	24,694.18	24,223.64	25,746.00	25,746.00	.00
30-114-61-41-2-110-72400 - VRS Group Life Insurance	2,338.08	2,638.31	2,628.60	2,642.00	2,694.00	52.00
30-114-61-41-2-110-72750 - VRS Retiree Health Care Credit	2,082.72	2,235.48	2,468.16	2,420.00	2,468.00	48.00
30-114-61-41-2-110-72800 - Termination Pay for Vac/Sick Leave	.00	1,841.97	214.60	.00	.00	.00
30-114-61-41-2-110-73180 - Repair/Maint - Other Contracted	12,401.84	9,392.95	11,954.52	12,000.00	12,000.00	.00
30-114-61-41-2-110-75521 - Travel-Principals	605.86	610.00	252.64	1,000.00	1,000.00	.00
30-114-61-41-2-110-75803 - Dues-Accreditation	428.00	380.00	328.00	380.00	350.00	(30.00)
Program 110 - Regular Instruction Totals	\$285,001.36	\$291,458.63	\$293,833.18	\$295,048.00	\$300,062.00	\$5,014.00
Level 2 - Elementary Totals	\$285,001.36	\$291,458.63	\$293,833.18	\$295,048.00	\$300,062.00	\$5,014.00
Sub-Function 41 - Admin. Principals Office Totals	\$285,001.36	\$291,458.63	\$293,833.18	\$295,048.00	\$300,062.00	\$5,014.00
Function 61 - Instruction Totals	\$2,654,558.57	\$2,669,569.19	\$3,031,685.51	\$2,992,168.00	\$3,136,942.00	\$144,774.00
Function 62 - Administration, Attend. & Health						
Sub-Function 62 - Admin, Attend. & Health						
Level 9 - District Wide						
Program 222 - Health Services						
30-114-62-62-9-222-76100 - Supplies - Nursing	400.00	444.00	448.55	456.00	401.00	(55.00)
Program 222 - Health Services Totals	\$400.00	\$444.00	\$448.55	\$456.00	\$401.00	(\$55.00)
Level 9 - District Wide Totals	\$400.00	\$444.00	\$448.55	\$456.00	\$401.00	(\$55.00)
Sub-Function 62 - Admin, Attend. & Health Totals	\$400.00	\$444.00	\$448.55	\$456.00	\$401.00	(\$55.00)
Function 62 - Administration, Attend. & Health Totals	\$400.00	\$444.00	\$448.55	\$456.00	\$401.00	(\$55.00)
Function 64 - Operation & Maintenance						
Sub-Function 64 - Operation & Maintenance						
Level 9 - District Wide						
Program 420 - Building Services						
30-114-64-64-9-420-71190 - Compensation-Custodians	83,687.64	88,130.68	92,841.54	93,099.00	95,426.00	2,327.00
30-114-64-64-9-420-71200 - Compensation-OT	4,470.99	4,968.41	4,364.26	5,500.00	5,500.00	.00

General Fund Expense Budget

Budget Year 2020

G/L Account - Account Description	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2020 City Council/Board Approval	Difference Vs 2019 Adopted Budget
Fund 30 - School General Fund						
Locations 114 - West Salem Elementary						
Function 64 - Operation & Maintenance						
Sub-Function 64 - Operation & Maintenance						
Level 9 - District Wide						
Program 420 - Building Services						
30-114-64-64-9-420-71520 - Compensation-Substitutes	1,454.38	2,876.35	1,931.72	2,500.00	2,500.00	.00
30-114-64-64-9-420-72100 - FICA	6,531.52	6,940.72	7,160.34	7,734.00	7,912.00	178.00
30-114-64-64-9-420-72210 - VRS Pension Contribution	7,801.43	6,885.48	7,616.40	3,435.00	7,658.00	4,223.00
30-114-64-64-9-420-72300 - Group Health and Dental Insurance	21,160.89	20,064.78	20,373.12	24,070.00	24,070.00	.00
30-114-64-64-9-420-72400 - VRS Group Life Insurance	898.82	1,056.84	1,083.36	1,221.00	1,251.00	30.00
30-114-64-64-9-420-72600 - Unemployment Compensation	.00	273.42	.00	.00	.00	.00
30-114-64-64-9-420-72700 - Workers Compensation	2,755.00	710.20	677.21	2,755.00	1,000.00	(1,755.00)
30-114-64-64-9-420-72750 - VRS Retiree Health Care Credit	605.46	694.44	752.40	549.00	773.00	224.00
30-114-64-64-9-420-72850 - OPEB ARC	.00	578.00	655.00	.00	.00	.00
30-114-64-64-9-420-73180 - Repair/Maint - Other Contracted	14,490.14	14,605.64	15,071.85	9,500.00	9,500.00	.00
30-114-64-64-9-420-74900 - Building Maintenance -City	32,413.22	30,905.87	38,276.27	35,200.00	42,000.00	6,800.00
30-114-64-64-9-420-75001 - Telecom/ Internet Services	6,397.13	5,471.52	5,467.16	6,000.00	6,000.00	.00
30-114-64-64-9-420-75004 - Utilities - Electric	59,931.99	58,839.12	62,776.20	66,000.00	66,000.00	.00
30-114-64-64-9-420-75005 - Utilities - Natural Gas	7,490.67	9,453.11	11,186.66	10,500.00	12,500.00	2,000.00
30-114-64-64-9-420-75009 - Utilities - Water and Sewer	11,135.46	11,093.34	8,285.53	12,000.00	12,000.00	.00
30-114-64-64-9-420-76055 - Machines, Equipment and Tools <\$5,000	1,500.00	2,455.03	2,642.26	1,500.00	1,500.00	.00
30-114-64-64-9-420-76110 - Supplies - Operational	13,127.13	13,933.64	12,464.06	10,000.00	10,000.00	.00
Program 420 - Building Services Totals	\$275,851.87	\$279,936.59	\$293,625.34	\$291,563.00	\$305,590.00	\$14,027.00
Program 430 - Grounds Services						
30-114-64-64-9-430-74910 - Grounds Maintenance-City	13,910.53	15,447.13	13,711.49	13,500.00	14,000.00	500.00
Program 430 - Grounds Services Totals	\$13,910.53	\$15,447.13	\$13,711.49	\$13,500.00	\$14,000.00	\$500.00
Level 9 - District Wide Totals	\$289,762.40	\$295,383.72	\$307,336.83	\$305,063.00	\$319,590.00	\$14,527.00
Sub-Function 64 - Operation & Maintenance Totals	\$289,762.40	\$295,383.72	\$307,336.83	\$305,063.00	\$319,590.00	\$14,527.00
Function 64 - Operation & Maintenance Totals	\$289,762.40	\$295,383.72	\$307,336.83	\$305,063.00	\$319,590.00	\$14,527.00
Function 68 - Technology						
Sub-Function 10 - Classroom Instruction						
Level 9 - District Wide						
Program 800 - Technology						
30-114-68-10-9-800-71139 - Compensation-ITRT	14,016.48	14,730.81	15,379.83	15,151.00	15,630.00	479.00

General Fund Expense Budget

Budget Year 2020

G/L Account - Account Description	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2020 City Council/Board Approval	Difference Vs 2019 Adopted Budget
Fund 30 - School General Fund						
Locations 114 - West Salem Elementary						
Function 68 - Technology						
Sub-Function 10 - Classroom Instruction						
Level 9 - District Wide						
Program 800 - Technology						
30-114-68-10-9-800-72100 - FICA	1,044.57	1,092.16	1,139.36	1,159.00	1,196.00	37.00
30-114-68-10-9-800-72210 - VRS Pension Contribution	1,970.75	2,129.05	2,472.60	2,376.00	2,451.00	75.00
30-114-68-10-9-800-72300 - Group Health and Dental Insurance	1,761.40	1,679.77	1,746.03	2,486.00	2,486.00	.00
30-114-68-10-9-800-72400 - VRS Group Life Insurance	166.80	190.32	198.48	198.00	205.00	7.00
30-114-68-10-9-800-72750 - VRS Retiree Health Care Credit	148.56	161.16	186.36	182.00	188.00	6.00
30-114-68-10-9-800-73175 - Repair/Maint- Computer	3,932.60	3,684.73	3,000.00	3,000.00	3,000.00	.00
30-114-68-10-9-800-76305 - ITRT	444.30	446.02	253.87	450.00	450.00	.00
30-114-68-10-9-800-76515 - Software-Instructional	3,940.44	1,526.34	2,251.64	3,550.00	3,550.00	.00
30-114-68-10-9-800-76530 - Computer Supplies	5,864.92	4,485.00	4,430.03	4,485.00	4,485.00	.00
30-114-68-10-9-800-78050 - Technology Addl VPSA Eligible	21,492.56	23,700.85	11,463.86	20,400.00	20,400.00	.00
Program 800 - Technology Totals	\$54,783.38	\$53,826.21	\$42,522.06	\$53,437.00	\$54,041.00	\$604.00
Level 9 - District Wide Totals	\$54,783.38	\$53,826.21	\$42,522.06	\$53,437.00	\$54,041.00	\$604.00
Sub-Function 10 - Classroom Instruction Totals	\$54,783.38	\$53,826.21	\$42,522.06	\$53,437.00	\$54,041.00	\$604.00
Function 68 - Technology Totals	\$54,783.38	\$53,826.21	\$42,522.06	\$53,437.00	\$54,041.00	\$604.00
Locations 114 - West Salem Elementary Totals	\$2,999,504.35	\$3,019,223.12	\$3,381,992.95	\$3,351,124.00	\$3,510,974.00	\$159,850.00



South Salem Elementary

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General Fund Expense Budget

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G/L Account - Account Description	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2020 City Council/Board Approval	Difference Vs 2019 Adopted Budget
Fund 30 - School General Fund						
Locations 115 - South Salem Elementary						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 2 - Elementary						
Program 110 - Regular Instruction						
30-115-61-10-2-110-71120 - Compensation-Instructional Salaries	1,130,685.25	1,125,971.61	1,266,751.29	1,284,534.00	1,309,939.00	25,405.00
30-115-61-10-2-110-71151 - Compensation-Instructional Asst	64,643.08	72,806.22	68,046.38	68,048.00	86,248.00	18,200.00
30-115-61-10-2-110-71520 - Compensation-Substitutes	48,716.07	36,378.48	45,248.17	50,000.00	50,000.00	.00
30-115-61-10-2-110-71522 - Compensation-REWIP Retirees	24,896.16	48,487.35	41,293.10	59,795.00	39,599.00	(20,196.00)
30-115-61-10-2-110-71650 - Compensation-NBC Teacher Bonus	17,499.88	14,999.88	14,999.88	.00	7,500.00	7,500.00
30-115-61-10-2-110-72100 - FICA	91,532.77	91,303.69	101,185.02	111,740.00	114,229.00	2,489.00
30-115-61-10-2-110-72210 - VRS Pension Contribution	158,718.92	162,341.21	187,925.18	211,815.00	218,906.00	7,091.00
30-115-61-10-2-110-72220 - VRS Hybrid Pension Contribution	10,072.51	12,401.01	27,888.46	.00	.00	.00
30-115-61-10-2-110-72300 - Group Health and Dental Insurance	171,539.52	178,698.13	198,359.99	188,955.00	188,955.00	.00
30-115-61-10-2-110-72400 - VRS Group Life Insurance	14,461.32	15,645.92	17,323.34	17,696.00	18,289.00	593.00
30-115-61-10-2-110-72510 - Hybrid Disability Insurance	247.82	271.41	474.10	.00	.00	.00
30-115-61-10-2-110-72700 - Workers Compensation	.00	8,581.58	8,182.94	.00	10,000.00	10,000.00
30-115-61-10-2-110-72750 - VRS Retiree Health Care Credit	12,692.83	13,230.85	16,265.72	16,210.00	16,753.00	543.00
30-115-61-10-2-110-72800 - Termination Pay for Vac/Sick Leave	26,300.00	.00	.00	.00	.00	.00
30-115-61-10-2-110-72850 - OPEB ARC	.00	7,123.00	8,076.00	.00	.00	.00
30-115-61-10-2-110-73153 - Repair & Maint - Music Dept	449.18	449.08	450.66	450.00	450.00	.00
30-115-61-10-2-110-73154 - Repair & Maint - PE Equipment	156.94	129.32	164.00	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	17,410.85	21,130.08	21,042.87	18,567.00	18,567.00	.00
30-115-61-10-2-110-76045 - Furniture and Equip <\$5,000	750.00	750.00	750.00	750.00	750.00	.00
30-115-61-10-2-110-76085 - School Improvement	100.00	44.78	100.00	100.00	100.00	.00
30-115-61-10-2-110-76135 - Art Supplies and Equipment <\$5,000	1,244.47	1,245.00	1,244.84	1,245.00	1,245.00	.00
30-115-61-10-2-110-76195 - Career Education	106.58	135.00	59.97	.00	.00	.00
30-115-61-10-2-110-76350 - Music	456.52	456.12	454.11	457.00	457.00	.00
30-115-61-10-2-110-76360 - Physical Education	720.00	713.47	715.52	720.00	720.00	.00
30-115-61-10-2-110-76365 - Reading	612.37	609.00	610.39	610.00	610.00	.00
30-115-61-10-2-110-76485 - Supplies - Kindergarten	1,040.45	1,039.53	1,040.65	1,041.00	1,041.00	.00
30-115-61-10-2-110-76490 - Supplies - First Grade	798.06	805.72	804.95	805.00	805.00	.00

General Fund Expense Budget

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G/L Account - Account Description	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2020 City Council/Board Approval	Difference Vs 2019 Adopted Budget
Fund 30 - School General Fund						
Locations 115 - South Salem Elementary						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 2 - Elementary						
Program 110 - Regular Instruction						
30-115-61-10-2-110-76495 - Supplies - Second Grade	880.00	823.21	869.12	880.00	880.00	.00
30-115-61-10-2-110-76500 - Supplies - Third Grade	691.00	679.46	700.44	702.00	702.00	.00
30-115-61-10-2-110-76505 - Supplies - Fourth Grade	685.95	701.00	698.80	701.00	701.00	.00
30-115-61-10-2-110-76510 - Supplies - Fifth Grade	794.21	799.25	841.16	800.00	800.00	.00
Program 110 - Regular Instruction Totals	\$1,800,102.71	\$1,819,950.36	\$2,033,767.05	\$2,037,985.00	\$2,089,610.00	\$51,625.00
Program 120 - Special Education						
30-115-61-10-2-120-71120 - Compensation-Instructional Salaries	193,511.88	192,207.75	200,630.74	202,639.00	178,475.00	(24,164.00)
30-115-61-10-2-120-71151 - Compensation-Instructional Asst	20,128.47	17,733.70	18,212.18	16,385.00	16,794.00	409.00
30-115-61-10-2-120-71520 - Compensation-Substitutes	475.86	6,139.20	3,380.35	.00	.00	.00
30-115-61-10-2-120-72100 - FICA	15,388.87	15,309.00	15,766.21	16,755.00	14,938.00	(1,817.00)
30-115-61-10-2-120-72210 - VRS Pension Contribution	23,394.65	24,856.85	28,359.72	34,343.00	30,618.00	(3,725.00)
30-115-61-10-2-120-72220 - VRS Hybrid Pension Contribution	6,436.20	6,804.06	7,676.76	.00	.00	.00
30-115-61-10-2-120-72300 - Group Health and Dental Insurance	28,690.64	28,573.88	29,627.12	34,118.00	34,118.00	.00
30-115-61-10-2-120-72400 - VRS Group Life Insurance	2,524.68	2,829.26	2,892.48	2,869.00	2,558.00	(311.00)
30-115-61-10-2-120-72510 - Hybrid Disability Insurance	111.24	125.30	114.30	.00	.00	.00
30-115-61-10-2-120-72600 - Unemployment Compensation	9,402.00	.00	.00	.00	.00	.00
30-115-61-10-2-120-72750 - VRS Retiree Health Care Credit	2,248.92	2,397.14	2,715.96	2,628.00	2,343.00	(285.00)
30-115-61-10-2-120-76390 - Sp Ed LD	.00	.00	547.25	536.00	536.00	.00
30-115-61-10-2-120-76392 - Sp Ed CC	1,046.46	1,089.10	1,117.03	1,089.00	1,089.00	.00
30-115-61-10-2-120-76415 - Sp Ed BD	536.00	600.22	.00	.00	.00	.00
Program 120 - Special Education Totals	\$303,895.87	\$298,665.46	\$311,040.10	\$311,362.00	\$281,469.00	(\$29,893.00)
Level 2 - Elementary Totals	\$2,103,998.58	\$2,118,615.82	\$2,344,807.15	\$2,349,347.00	\$2,371,079.00	\$21,732.00
Sub-Function 10 - Classroom Instruction Totals	\$2,103,998.58	\$2,118,615.82	\$2,344,807.15	\$2,349,347.00	\$2,371,079.00	\$21,732.00
Sub-Function 21 - Student Guidance						
Level 2 - Elementary						
Program 110 - Regular Instruction						
30-115-61-21-2-110-71124 - Compensation-Guidance Counselors	54,035.04	55,983.04	58,272.04	58,172.00	59,939.00	1,767.00
30-115-61-21-2-110-72100 - FICA	4,083.35	4,232.45	4,357.77	4,450.00	4,585.00	135.00
30-115-61-21-2-110-72210 - VRS Pension Contribution	7,597.32	8,192.40	9,493.68	9,121.00	9,398.00	277.00

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G/L Account - Account Description	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2020 City Council/Board Approval	Difference Vs 2019 Adopted Budget
Fund 30 - School General Fund						
Locations 115 - South Salem Elementary						
Function 61 - Instruction						
Sub-Function 21 - Student Guidance						
Level 2 - Elementary						
Program 110 - Regular Instruction						
30-115-61-21-2-110-72300 - Group Health and Dental Insurance	.00	6,698.52	9,246.09	3,529.00	3,529.00	.00
30-115-61-21-2-110-72400 - VRS Group Life Insurance	642.96	732.12	762.00	762.00	785.00	23.00
30-115-61-21-2-110-72750 - VRS Retiree Health Care Credit	572.76	620.28	715.56	698.00	719.00	21.00
30-115-61-21-2-110-76195 - Career Education	21.00	.00	72.23	135.00	135.00	.00
30-115-61-21-2-110-76285 - Guidance	275.38	275.00	275.00	275.00	275.00	.00
Program 110 - Regular Instruction Totals	\$67,227.81	\$76,733.81	\$83,194.37	\$77,142.00	\$79,365.00	\$2,223.00
Level 2 - Elementary Totals	\$67,227.81	\$76,733.81	\$83,194.37	\$77,142.00	\$79,365.00	\$2,223.00
Sub-Function 21 - Student Guidance Totals	\$67,227.81	\$76,733.81	\$83,194.37	\$77,142.00	\$79,365.00	\$2,223.00
Sub-Function 32 - Instr. Sup. - Media Services						
Level 2 - Elementary						
Program 110 - Regular Instruction						
30-115-61-32-2-110-71122 - Compensation-Librarians	57,765.70	59,899.50	62,779.07	61,802.00	64,761.00	2,959.00
30-115-61-32-2-110-71650 - Compensation-NBC Teacher Bonus	4,999.96	4,999.96	4,999.96	.00	.00	.00
30-115-61-32-2-110-72100 - FICA	4,659.94	4,815.72	5,064.20	4,728.00	4,954.00	226.00
30-115-61-32-2-110-72210 - VRS Pension Contribution	8,023.32	8,674.80	10,086.12	9,691.00	10,155.00	464.00
30-115-61-32-2-110-72300 - Group Health and Dental Insurance	7,045.61	6,391.06	6,552.36	8,529.00	8,529.00	.00
30-115-61-32-2-110-72400 - VRS Group Life Insurance	679.08	775.20	809.64	810.00	848.00	38.00
30-115-61-32-2-110-72750 - VRS Retiree Health Care Credit	604.92	656.88	760.20	742.00	777.00	35.00
30-115-61-32-2-110-73130 - Repair/Maint - Audio/Visual	838.03	448.10	818.08	850.00	850.00	.00
30-115-61-32-2-110-76155 - Audio Visual Media	1,093.79	1,108.99	1,100.00	1,100.00	1,100.00	.00
30-115-61-32-2-110-76325 - Library Books and Supplies	1,399.38	1,400.99	1,372.10	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	199.58	188.85	198.00	200.00	200.00	.00
Program 110 - Regular Instruction Totals	\$88,199.83	\$90,250.57	\$95,430.25	\$90,712.00	\$94,434.00	\$3,722.00
Level 2 - Elementary Totals	\$88,199.83	\$90,250.57	\$95,430.25	\$90,712.00	\$94,434.00	\$3,722.00
Sub-Function 32 - Instr. Sup. - Media Services Totals	\$88,199.83	\$90,250.57	\$95,430.25	\$90,712.00	\$94,434.00	\$3,722.00

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Fund 30 - School General Fund						
Locations 115 - South Salem Elementary						
Function 61 - Instruction						
Sub-Function 41 - Admin. Principals Office						
Level 2 - Elementary						
Program 110 - Regular Instruction						
30-115-61-41-2-110-71126 - Compensation-Principals	102,072.00	104,622.96	105,669.36	105,669.00	96,322.00	(9,347.00)
30-115-61-41-2-110-71127 - Compensation-Asst Principals	70,586.91	72,350.52	73,369.81	73,385.00	58,943.00	(14,442.00)
30-115-61-41-2-110-71150 - Compensation-Clerical	39,810.54	40,817.70	41,724.60	41,059.00	42,085.00	1,026.00
30-115-61-41-2-110-71200 - Compensation-OT	1,606.43	1,392.92	866.07	2,000.00	2,000.00	.00
30-115-61-41-2-110-71520 - Compensation-Substitutes	2,163.32	5,482.94	961.64	.00	.00	.00
30-115-61-41-2-110-72100 - FICA	15,414.68	16,039.37	16,130.52	16,992.00	15,250.00	(1,742.00)
30-115-61-41-2-110-72210 - VRS Pension Contribution	29,676.84	31,716.72	35,759.20	34,514.00	30,944.00	(3,570.00)
30-115-61-41-2-110-72300 - Group Health and Dental Insurance	23,521.14	23,045.76	21,517.62	25,588.00	25,588.00	.00
30-115-61-41-2-110-72400 - VRS Group Life Insurance	2,511.72	2,834.16	2,870.36	2,883.00	2,585.00	(298.00)
30-115-61-41-2-110-72750 - VRS Retiree Health Care Credit	2,237.28	2,401.44	2,695.10	2,641.00	2,368.00	(273.00)
30-115-61-41-2-110-72800 - Termination Pay for Vac/Sick Leave	.00	.00	21,792.60	.00	.00	.00
30-115-61-41-2-110-73160 - Repair/Maint - School Office Equipment	13,864.98	13,859.16	27,693.27	14,863.00	14,155.00	(708.00)
30-115-61-41-2-110-75521 - Travel-Principals	1,177.30	1,223.20	1,060.56	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 110 - Regular Instruction Totals	\$305,023.14	\$316,166.85	\$352,490.71	\$321,274.00	\$291,920.00	(\$29,354.00)
Level 2 - Elementary Totals	\$305,023.14	\$316,166.85	\$352,490.71	\$321,274.00	\$291,920.00	(\$29,354.00)
Sub-Function 41 - Admin. Principals Office Totals	\$305,023.14	\$316,166.85	\$352,490.71	\$321,274.00	\$291,920.00	(\$29,354.00)
Function 61 - Instruction Totals	\$2,564,449.36	\$2,601,767.05	\$2,875,922.48	\$2,838,475.00	\$2,836,798.00	(\$1,677.00)
Function 62 - Administration, Attend. & Health						
Sub-Function 62 - Admin, Attend. & Health						
Level 9 - District Wide						
Program 222 - Health Services						
30-115-62-62-9-222-76100 - Supplies - Nursing	610.49	482.57	508.63	567.00	567.00	.00
Program 222 - Health Services Totals	\$610.49	\$482.57	\$508.63	\$567.00	\$567.00	\$0.00
Level 9 - District Wide Totals	\$610.49	\$482.57	\$508.63	\$567.00	\$567.00	\$0.00
Sub-Function 62 - Admin, Attend. & Health Totals	\$610.49	\$482.57	\$508.63	\$567.00	\$567.00	\$0.00
Function 62 - Administration, Attend. & Health Totals	\$610.49	\$482.57	\$508.63	\$567.00	\$567.00	\$0.00

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Fund 30 - School General Fund						
Locations 115 - South Salem Elementary						
Function 64 - Operation & Maintenance						
Sub-Function 64 - Operation & Maintenance						
Level 9 - District Wide						
Program 420 - Building Services						
30-115-64-64-9-420-71190 - Compensation-Custodians	109,938.59	116,131.49	117,887.85	117,511.00	119,722.00	2,211.00
30-115-64-64-9-420-71200 - Compensation-OT	5,939.30	7,862.75	5,094.62	6,500.00	6,500.00	.00
30-115-64-64-9-420-71520 - Compensation-Substitutes	.00	530.90	584.39	1,000.00	1,000.00	.00
30-115-64-64-9-420-72100 - FICA	8,658.17	9,276.87	9,208.13	9,563.00	9,732.00	169.00
30-115-64-64-9-420-72210 - VRS Pension Contribution	10,082.64	9,423.72	10,387.20	4,336.00	10,529.00	6,193.00
30-115-64-64-9-420-72300 - Group Health and Dental Insurance	14,312.73	20,585.79	22,373.76	16,326.00	16,326.00	.00
30-115-64-64-9-420-72400 - VRS Group Life Insurance	1,094.47	1,289.63	1,311.84	1,542.00	1,570.00	28.00
30-115-64-64-9-420-72700 - Workers Compensation	2,434.00	710.20	677.21	2,434.00	1,000.00	(1,434.00)
30-115-64-64-9-420-72750 - VRS Retiree Health Care Credit	777.70	889.08	963.48	693.00	1,017.00	324.00
30-115-64-64-9-420-72850 - OPEB ARC	.00	578.00	655.00	.00	.00	.00
30-115-64-64-9-420-73180 - Repair/Maint - Other Contracted	12,095.59	13,828.20	10,948.52	11,000.00	11,000.00	.00
30-115-64-64-9-420-74900 - Building Maintenance -City	49,669.81	40,583.76	31,409.10	33,200.00	33,200.00	.00
30-115-64-64-9-420-75001 - Telecom/ Internet Services	6,470.53	5,580.67	5,716.97	6,000.00	6,000.00	.00
30-115-64-64-9-420-75004 - Utilities - Electric	73,504.34	69,911.46	69,896.38	82,000.00	82,000.00	.00
30-115-64-64-9-420-75005 - Utilities - Natural Gas	11,855.68	12,360.76	12,884.36	16,000.00	16,000.00	.00
30-115-64-64-9-420-75009 - Utilities - Water and Sewer	7,130.33	7,520.99	8,252.23	11,000.00	11,000.00	.00
30-115-64-64-9-420-76055 - Machines, Equipment and Tools <\$5,000	1,503.48	1,451.83	1,696.31	1,500.00	3,208.00	1,708.00
30-115-64-64-9-420-76110 - Supplies - Operational	11,136.69	10,661.16	11,524.02	10,000.00	10,000.00	.00
Program 420 - Building Services Totals	\$326,604.05	\$329,177.26	\$321,471.37	\$330,605.00	\$339,804.00	\$9,199.00
Program 430 - Grounds Services						
30-115-64-64-9-430-74910 - Grounds Maintenance-City	10,700.68	5,644.20	12,303.12	10,000.00	12,000.00	2,000.00
Program 430 - Grounds Services Totals	\$10,700.68	\$5,644.20	\$12,303.12	\$10,000.00	\$12,000.00	\$2,000.00
Level 9 - District Wide Totals	\$337,304.73	\$334,821.46	\$333,774.49	\$340,605.00	\$351,804.00	\$11,199.00
Sub-Function 64 - Operation & Maintenance Totals	\$337,304.73	\$334,821.46	\$333,774.49	\$340,605.00	\$351,804.00	\$11,199.00
Function 64 - Operation & Maintenance Totals	\$337,304.73	\$334,821.46	\$333,774.49	\$340,605.00	\$351,804.00	\$11,199.00

General Fund Expense Budget

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G/L Account - Account Description	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2020 City Council/Board Approval	Difference Vs 2019 Adopted Budget
Fund 30 - School General Fund						
Locations 115 - South Salem Elementary						
Function 68 - Technology						
Sub-Function 10 - Classroom Instruction						
Level 9 - District Wide						
Program 800 - Technology						
30-115-68-10-9-800-71139 - Compensation-ITRT	14,016.48	14,730.81	15,379.83	15,151.00	15,630.00	479.00
30-115-68-10-9-800-72100 - FICA	1,044.57	1,092.16	1,139.36	1,159.00	1,196.00	37.00
30-115-68-10-9-800-72210 - VRS Pension Contribution	1,970.75	2,129.05	2,472.60	2,376.00	2,451.00	75.00
30-115-68-10-9-800-72300 - Group Health and Dental Insurance	1,761.40	1,679.77	1,746.03	2,486.00	2,486.00	.00
30-115-68-10-9-800-72400 - VRS Group Life Insurance	166.80	190.32	198.48	198.00	205.00	7.00
30-115-68-10-9-800-72750 - VRS Retiree Health Care Credit	148.56	161.16	186.36	182.00	188.00	6.00
30-115-68-10-9-800-73175 - Repair/Maint- Computer	1,880.61	692.17	2,383.07	2,100.00	2,100.00	.00
30-115-68-10-9-800-76305 - ITRT	265.82	295.77	298.59	300.00	300.00	.00
30-115-68-10-9-800-76515 - Software-Instructional	2,120.58	767.10	2,144.00	2,175.00	2,175.00	.00
30-115-68-10-9-800-76530 - Computer Supplies	885.10	895.15	945.52	952.00	952.00	.00
30-115-68-10-9-800-78050 - Technology Addl VPSA Eligible	19,886.02	24,742.79	11,599.71	20,400.00	20,400.00	.00
Program 800 - Technology Totals	\$44,146.69	\$47,376.25	\$38,493.55	\$47,479.00	\$48,083.00	\$604.00
Level 9 - District Wide Totals	\$44,146.69	\$47,376.25	\$38,493.55	\$47,479.00	\$48,083.00	\$604.00
Sub-Function 10 - Classroom Instruction Totals	\$44,146.69	\$47,376.25	\$38,493.55	\$47,479.00	\$48,083.00	\$604.00
Function 68 - Technology Totals	\$44,146.69	\$47,376.25	\$38,493.55	\$47,479.00	\$48,083.00	\$604.00
Locations 115 - South Salem Elementary Totals	\$2,946,511.27	\$2,984,447.33	\$3,248,699.15	\$3,227,126.00	\$3,237,252.00	\$10,126.00



East Salem Elementary

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General Fund Expense Budget

Budget Year 2020

G/L Account - Account Description	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2020 City Council/Board Approval	Difference Vs 2019 Adopted Budget
Fund 30 - School General Fund						
Locations 116 - East Salem Elementary						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 2 - Elementary						
Program 110 - Regular Instruction						
30-116-61-10-2-110-71120 - Compensation-Instructional Salaries	1,439,068.26	1,460,196.90	1,469,946.49	1,522,908.00	1,541,803.00	18,895.00
30-116-61-10-2-110-71151 - Compensation-Instructional Asst	78,579.34	81,701.44	83,016.63	84,517.00	110,343.00	25,826.00
30-116-61-10-2-110-71520 - Compensation-Substitutes	32,340.00	35,690.50	42,694.87	36,000.00	36,000.00	.00
30-116-61-10-2-110-71522 - Compensation-REWIP Retirees	46,881.94	20,923.34	6,841.97	6,746.00	12,794.00	6,048.00
30-116-61-10-2-110-71650 - Compensation-NBC Teacher Bonus	2,499.96	7,499.96	7,499.92	.00	7,500.00	7,500.00
30-116-61-10-2-110-72100 - FICA	113,811.82	113,991.87	113,041.23	126,106.00	130,711.00	4,605.00
30-116-61-10-2-110-72210 - VRS Pension Contribution	199,603.64	208,674.30	234,383.40	251,774.00	259,088.00	7,314.00
30-116-61-10-2-110-72220 - VRS Hybrid Pension Contribution	12,067.54	15,719.40	17,776.68	.00	.00	.00
30-116-61-10-2-110-72300 - Group Health and Dental Insurance	203,944.40	215,923.50	230,207.77	200,130.00	200,130.00	.00
30-116-61-10-2-110-72400 - VRS Group Life Insurance	17,914.10	20,073.22	20,240.61	21,035.00	21,646.00	611.00
30-116-61-10-2-110-72510 - Hybrid Disability Insurance	302.20	260.55	294.10	.00	.00	.00
30-116-61-10-2-110-72700 - Workers Compensation	.00	8,557.91	8,160.37	.00	10,000.00	10,000.00
30-116-61-10-2-110-72750 - VRS Retiree Health Care Credit	15,958.28	16,989.93	19,004.89	19,268.00	19,828.00	560.00
30-116-61-10-2-110-72800 - Termination Pay for Vac/Sick Leave	6,360.00	20.00	40.00	.00	.00	.00
30-116-61-10-2-110-72850 - OPEB ARC	.00	7,701.00	8,731.00	.00	.00	.00
30-116-61-10-2-110-73153 - Repair & Maint - Music Dept	219.00	236.07	235.23	251.00	256.00	5.00
30-116-61-10-2-110-73154 - Repair & Maint - PE Equipment	683.00	299.85	171.90	283.00	430.00	147.00
30-116-61-10-2-110-76010 - Agenda Books	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	.00
30-116-61-10-2-110-76015 - Allotment	18,493.81	21,694.64	22,239.96	20,533.00	20,605.00	72.00
30-116-61-10-2-110-76045 - Furniture and Equip <\$5,000	1,000.00	1,000.00	1,000.00	1,937.00	2,425.00	488.00
30-116-61-10-2-110-76085 - School Improvement	62.34	.00	100.00	100.00	100.00	.00
30-116-61-10-2-110-76135 - Art Supplies and Equipment <\$5,000	1,241.93	1,241.79	1,244.76	1,255.00	1,246.00	(9.00)
30-116-61-10-2-110-76195 - Career Education	145.82	146.04	.00	20.00	54.00	34.00
30-116-61-10-2-110-76350 - Music	267.00	280.21	290.23	273.00	337.00	64.00
30-116-61-10-2-110-76360 - Physical Education	157.00	267.20	1,213.10	431.00	657.00	226.00
30-116-61-10-2-110-76365 - Reading	349.60	400.77	418.76	266.00	427.00	161.00
30-116-61-10-2-110-76485 - Supplies - Kindergarten	1,876.69	1,386.00	2,041.42	1,728.00	660.00	(1,068.00)
30-116-61-10-2-110-76490 - Supplies - First Grade	623.47	864.41	311.51	536.00	642.00	106.00

General Fund Expense Budget

Budget Year 2020

G/L Account - Account Description	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2020 City Council/Board Approval	Difference Vs 2019 Adopted Budget
Fund 30 - School General Fund						
Locations 116 - East Salem Elementary						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 2 - Elementary						
Program 110 - Regular Instruction						
30-116-61-10-2-110-76495 - Supplies - Second Grade	398.75	311.59	833.00	527.00	1,334.00	807.00
30-116-61-10-2-110-76500 - Supplies - Third Grade	119.70	263.23	667.20	278.00	610.00	332.00
30-116-61-10-2-110-76505 - Supplies - Fourth Grade	409.21	423.00	344.73	365.00	395.00	30.00
30-116-61-10-2-110-76510 - Supplies - Fifth Grade	483.69	500.00	363.38	365.00	440.00	75.00
Program 110 - Regular Instruction Totals	\$2,196,862.49	\$2,244,238.62	\$2,294,355.11	\$2,298,632.00	\$2,381,461.00	\$82,829.00
Program 120 - Special Education						
30-116-61-10-2-120-71120 - Compensation-Instructional Salaries	132,675.00	135,381.72	138,950.76	138,951.00	170,564.00	31,613.00
30-116-61-10-2-120-71151 - Compensation-Instructional Asst	17,517.79	15,503.18	16,074.12	24,384.00	16,794.00	(7,590.00)
30-116-61-10-2-120-71520 - Compensation-Substitutes	.00	687.70	447.04	.00	.00	.00
30-116-61-10-2-120-72100 - FICA	10,498.60	10,731.04	11,071.14	12,495.00	14,333.00	1,838.00
30-116-61-10-2-120-72210 - VRS Pension Contribution	20,804.52	22,190.28	25,350.72	25,611.00	29,378.00	3,767.00
30-116-61-10-2-120-72300 - Group Health and Dental Insurance	22,103.05	22,044.55	22,892.16	22,080.00	22,080.00	.00
30-116-61-10-2-120-72400 - VRS Group Life Insurance	1,760.76	1,982.88	2,034.96	2,140.00	2,454.00	314.00
30-116-61-10-2-120-72750 - VRS Retiree Health Care Credit	1,568.52	1,680.24	1,910.52	1,960.00	2,248.00	288.00
30-116-61-10-2-120-76390 - Sp Ed LD	800.23	816.95	796.62	600.00	600.00	.00
30-116-61-10-2-120-76400 - Sp Ed ED Preschool	399.99	370.85	487.75	600.00	700.00	100.00
Program 120 - Special Education Totals	\$208,128.46	\$211,389.39	\$220,015.79	\$228,821.00	\$259,151.00	\$30,330.00
Program 140 - Gifted						
30-116-61-10-2-140-71120 - Compensation-Instructional Salaries	53,708.40	55,389.80	57,359.16	57,359.00	58,836.00	1,477.00
30-116-61-10-2-140-72100 - FICA	3,302.24	3,369.28	3,482.82	4,388.00	4,501.00	113.00
30-116-61-10-2-140-72210 - VRS Pension Contribution	7,551.36	8,090.88	9,360.96	8,994.00	9,225.00	231.00
30-116-61-10-2-140-72300 - Group Health and Dental Insurance	8,705.38	8,033.94	8,343.10	8,860.00	8,860.00	.00
30-116-61-10-2-140-72400 - VRS Group Life Insurance	639.12	723.00	751.44	751.00	771.00	20.00
30-116-61-10-2-140-72750 - VRS Retiree Health Care Credit	569.28	612.60	705.48	688.00	706.00	18.00
Program 140 - Gifted Totals	\$74,475.78	\$76,219.50	\$80,002.96	\$81,040.00	\$82,899.00	\$1,859.00
Program 180 - Pre-K Non- Sp Ed						
30-116-61-10-2-180-71120 - Compensation-Instructional Salaries	116,574.28	120,187.92	122,025.60	145,401.00	147,653.00	2,252.00
30-116-61-10-2-180-72100 - FICA	8,271.39	8,269.33	8,540.51	11,123.00	11,295.00	172.00
30-116-61-10-2-180-72210 - VRS Pension Contribution	16,640.52	17,619.48	19,914.48	22,799.00	23,152.00	353.00

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G/L Account - Account Description	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2020 City Council/Board Approval	Difference Vs 2019 Adopted Budget
Fund 30 - School General Fund						
Locations 116 - East Salem Elementary						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 2 - Elementary						
Program 180 - Pre-K Non- Sp Ed						
30-116-61-10-2-180-72300 - Group Health and Dental Insurance	18,694.20	19,438.05	19,414.88	21,634.00	21,634.00	.00
30-116-61-10-2-180-72400 - VRS Group Life Insurance	1,408.44	1,574.52	1,598.52	1,905.00	1,934.00	29.00
30-116-61-10-2-180-72510 - Hybrid Disability Insurance	24.68	26.88	37.20	.00	.00	.00
30-116-61-10-2-180-72750 - VRS Retiree Health Care Credit	1,254.60	1,334.16	1,500.96	1,745.00	1,772.00	27.00
Program 180 - Pre-K Non- Sp Ed Totals	\$162,868.11	\$168,450.34	\$173,032.15	\$204,607.00	\$207,440.00	\$2,833.00
Level 2 - Elementary Totals	\$2,642,334.84	\$2,700,297.85	\$2,767,406.01	\$2,813,100.00	\$2,930,951.00	\$117,851.00
Level 3 - Secondary						
Program 140 - Gifted						
30-116-61-10-3-140-71120 - Compensation-Instructional Salaries	17,902.80	18,396.60	19,119.72	19,120.00	19,612.00	492.00
30-116-61-10-3-140-72100 - FICA	1,100.59	1,118.02	1,160.99	1,463.00	1,500.00	37.00
30-116-61-10-3-140-72210 - VRS Pension Contribution	2,517.12	2,697.00	3,120.36	2,998.00	3,075.00	77.00
30-116-61-10-3-140-72300 - Group Health and Dental Insurance	2,901.72	2,678.12	2,780.90	5,360.00	5,360.00	.00
30-116-61-10-3-140-72400 - VRS Group Life Insurance	213.12	240.96	250.56	250.00	257.00	7.00
30-116-61-10-3-140-72750 - VRS Retiree Health Care Credit	189.84	204.12	235.20	229.00	235.00	6.00
Program 140 - Gifted Totals	\$24,825.19	\$25,334.82	\$26,667.73	\$29,420.00	\$30,039.00	\$619.00
Level 3 - Secondary Totals	\$24,825.19	\$25,334.82	\$26,667.73	\$29,420.00	\$30,039.00	\$619.00
Level 4 - Middle						
Program 140 - Gifted						
30-116-61-10-4-140-71120 - Compensation-Instructional Salaries	47,740.80	49,057.68	50,985.96	50,986.00	52,298.00	1,312.00
30-116-61-10-4-140-72100 - FICA	2,935.29	2,981.43	3,095.53	3,900.00	4,001.00	101.00
30-116-61-10-4-140-72210 - VRS Pension Contribution	6,712.44	7,191.72	8,321.04	7,995.00	8,500.00	505.00
30-116-61-10-4-140-72300 - Group Health and Dental Insurance	7,737.84	7,141.50	7,416.16	7,860.00	7,860.00	.00
30-116-61-10-4-140-72400 - VRS Group Life Insurance	568.08	642.72	667.80	668.00	685.00	17.00
30-116-61-10-4-140-72750 - VRS Retiree Health Care Credit	506.04	544.56	627.24	612.00	628.00	16.00
Program 140 - Gifted Totals	\$66,200.49	\$67,559.61	\$71,113.73	\$72,021.00	\$73,972.00	\$1,951.00
Level 4 - Middle Totals	\$66,200.49	\$67,559.61	\$71,113.73	\$72,021.00	\$73,972.00	\$1,951.00
Level 8 - Pre-K						
Program 180 - Pre-K Non- Sp Ed						
30-116-61-10-8-180-71151 - Compensation-Instructional Asst	.00	17,599.45	24,554.72	35,216.00	14,128.00	(21,088.00)
30-116-61-10-8-180-72100 - FICA	.00	1,319.41	1,876.17	2,694.00	1,081.00	(1,613.00)

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Fund 30 - School General Fund						
Locations 116 - East Salem Elementary						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 8 - Pre-K						
Program 180 - Pre-K Non- Sp Ed						
30-116-61-10-8-180-72220 - VRS Hybrid Pension Contribution	.00	1,961.80	2,249.52	5,521.00	2,215.00	(3,306.00)
30-116-61-10-8-180-72300 - Group Health and Dental Insurance	.00	454.60	403.80	16,840.00	333.00	(16,507.00)
30-116-61-10-8-180-72400 - VRS Group Life Insurance	.00	175.32	180.60	461.00	185.00	(276.00)
30-116-61-10-8-180-72510 - Hybrid Disability Insurance	.00	43.32	.00	.00	.00	.00
30-116-61-10-8-180-72750 - VRS Retiree Health Care Credit	.00	148.56	169.56	423.00	170.00	(253.00)
30-116-61-10-8-180-73255 - Professional Development	.00	150.00	95.00	.00	.00	.00
30-116-61-10-8-180-76435 - Supplies - Instructional	5,372.68	8,774.51	15,314.88	282.00	6,204.00	5,922.00
Program 180 - Pre-K Non- Sp Ed Totals	\$5,372.68	\$30,626.97	\$44,844.25	\$61,437.00	\$24,316.00	(\$37,121.00)
Level 8 - Pre-K Totals	\$5,372.68	\$30,626.97	\$44,844.25	\$61,437.00	\$24,316.00	(\$37,121.00)
Sub-Function 10 - Classroom Instruction Totals	\$2,738,733.20	\$2,823,819.25	\$2,910,031.72	\$2,975,978.00	\$3,059,278.00	\$83,300.00
Sub-Function 21 - Student Guidance						
Level 2 - Elementary						
Program 110 - Regular Instruction						
30-116-61-21-2-110-71124 - Compensation-Guidance Counselors	48,994.96	50,163.00	51,975.00	51,975.00	53,567.00	1,592.00
30-116-61-21-2-110-72100 - FICA	3,637.41	3,693.67	3,823.74	3,976.00	4,098.00	122.00
30-116-61-21-2-110-72210 - VRS Pension Contribution	6,888.72	7,353.84	8,482.32	8,150.00	8,399.00	249.00
30-116-61-21-2-110-72300 - Group Health and Dental Insurance	6,491.88	6,719.08	6,983.90	8,040.00	8,040.00	.00
30-116-61-21-2-110-72400 - VRS Group Life Insurance	583.08	657.12	680.88	681.00	702.00	21.00
30-116-61-21-2-110-72510 - Hybrid Disability Insurance	24.68	.00	.00	.00	.00	.00
30-116-61-21-2-110-72750 - VRS Retiree Health Care Credit	519.36	556.80	639.24	624.00	643.00	19.00
30-116-61-21-2-110-76285 - Guidance	150.25	152.85	206.11	594.00	142.00	(452.00)
Program 110 - Regular Instruction Totals	\$67,290.34	\$69,296.36	\$72,791.19	\$74,040.00	\$75,591.00	\$1,551.00
Level 2 - Elementary Totals	\$67,290.34	\$69,296.36	\$72,791.19	\$74,040.00	\$75,591.00	\$1,551.00
Sub-Function 21 - Student Guidance Totals	\$67,290.34	\$69,296.36	\$72,791.19	\$74,040.00	\$75,591.00	\$1,551.00
Sub-Function 32 - Instr. Sup. - Media Services						
Level 2 - Elementary						
Program 110 - Regular Instruction						
30-116-61-32-2-110-71122 - Compensation-Librarians	53,581.89	55,408.02	57,526.14	56,663.00	59,176.00	2,513.00
30-116-61-32-2-110-72100 - FICA	3,938.24	4,049.19	4,194.78	4,335.00	4,527.00	192.00

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G/L Account - Account Description	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2020 City Council/Board Approval	Difference Vs 2019 Adopted Budget
Fund 30 - School General Fund						
Locations 116 - East Salem Elementary						
Function 61 - Instruction						
Sub-Function 32 - Instr. Sup. - Media Services						
Level 2 - Elementary						
Program 110 - Regular Instruction						
30-116-61-32-2-110-72210 - VRS Pension Contribution	7,422.24	7,995.96	9,247.44	8,885.00	9,279.00	394.00
30-116-61-32-2-110-72300 - Group Health and Dental Insurance	7,045.61	6,719.08	6,983.90	8,040.00	8,040.00	.00
30-116-61-32-2-110-72400 - VRS Group Life Insurance	628.20	714.48	742.32	742.00	775.00	33.00
30-116-61-32-2-110-72750 - VRS Retiree Health Care Credit	559.56	605.40	696.96	680.00	710.00	30.00
30-116-61-32-2-110-73130 - Repair/Maint - Audio/Visual	2,100.00	1,335.32	999.02	1,000.00	1,000.00	.00
30-116-61-32-2-110-76155 - Audio Visual Media	60.21	582.45	477.99	500.00	500.00	.00
30-116-61-32-2-110-76325 - Library Books and Supplies	1,878.09	2,680.42	1,452.76	2,200.00	2,200.00	.00
30-116-61-32-2-110-76330 - Library Reference Materials	1,178.76	890.52	890.52	.00	.00	.00
30-116-61-32-2-110-76355 - Periodicals	490.32	.00	352.56	300.00	300.00	.00
Program 110 - Regular Instruction Totals	\$78,883.12	\$80,980.84	\$83,564.39	\$83,345.00	\$86,507.00	\$3,162.00
Level 2 - Elementary Totals	\$78,883.12	\$80,980.84	\$83,564.39	\$83,345.00	\$86,507.00	\$3,162.00
Sub-Function 32 - Instr. Sup. - Media Services Totals	\$78,883.12	\$80,980.84	\$83,564.39	\$83,345.00	\$86,507.00	\$3,162.00
Sub-Function 41 - Admin. Principals Office						
Level 2 - Elementary						
Program 110 - Regular Instruction						
30-116-61-41-2-110-71126 - Compensation-Principals	96,184.08	98,589.00	103,788.96	103,789.00	105,345.00	1,556.00
30-116-61-41-2-110-71127 - Compensation-Asst Principals	69,202.86	70,932.18	75,179.63	71,966.00	72,675.00	709.00
30-116-61-41-2-110-71150 - Compensation-Clerical	39,849.01	40,885.05	42,154.07	41,059.00	42,085.00	1,026.00
30-116-61-41-2-110-71200 - Compensation-OT	1,754.42	2,367.33	3,975.09	4,500.00	4,500.00	.00
30-116-61-41-2-110-71520 - Compensation-Substitutes	1,067.56	350.71	997.20	.00	.00	.00
30-116-61-41-2-110-72100 - FICA	14,010.52	14,454.96	15,632.25	16,931.00	17,182.00	251.00
30-116-61-41-2-110-72210 - VRS Pension Contribution	28,656.36	30,626.04	35,220.72	34,702.00	34,512.00	(190.00)
30-116-61-41-2-110-72300 - Group Health and Dental Insurance	35,186.04	27,069.71	24,071.04	24,120.00	24,120.00	.00
30-116-61-41-2-110-72400 - VRS Group Life Insurance	2,425.32	2,736.72	2,827.08	2,899.00	2,883.00	(16.00)
30-116-61-41-2-110-72750 - VRS Retiree Health Care Credit	2,160.36	2,318.76	2,654.52	2,656.00	2,641.00	(15.00)
30-116-61-41-2-110-73160 - Repair/Maint - School Office Equipment	12,611.76	13,119.06	12,921.14	13,000.00	13,000.00	.00
30-116-61-41-2-110-75521 - Travel-Principals	698.64	1,821.11	814.31	1,300.00	1,300.00	.00
30-116-61-41-2-110-75803 - Dues-Accreditation	.00	89.00	.00	350.00	350.00	.00

General Fund Expense Budget

Budget Year 2020

G/L Account - Account Description	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2020 City Council/Board Approval	Difference Vs 2019 Adopted Budget
Fund 30 - School General Fund						
Locations 116 - East Salem Elementary						
Function 61 - Instruction						
Sub-Function 41 - Admin. Principals Office						
Level 2 - Elementary						
Program 110 - Regular Instruction						
Program 110 - Regular Instruction Totals	\$303,806.93	\$305,359.63	\$320,236.01	\$317,272.00	\$320,593.00	\$3,321.00
Level 2 - Elementary Totals	\$303,806.93	\$305,359.63	\$320,236.01	\$317,272.00	\$320,593.00	\$3,321.00
Sub-Function 41 - Admin. Principals Office Totals	\$303,806.93	\$305,359.63	\$320,236.01	\$317,272.00	\$320,593.00	\$3,321.00
Function 61 - Instruction Totals	\$3,188,713.59	\$3,279,456.08	\$3,386,623.31	\$3,450,635.00	\$3,541,969.00	\$91,334.00
Function 62 - Administration, Attend. & Health						
Sub-Function 62 - Admin, Attend. & Health						
Level 9 - District Wide						
Program 222 - Health Services						
30-116-62-62-9-222-76100 - Supplies - Nursing	391.26	307.75	443.10	502.00	456.00	(46.00)
Program 222 - Health Services Totals	\$391.26	\$307.75	\$443.10	\$502.00	\$456.00	(\$46.00)
Level 9 - District Wide Totals	\$391.26	\$307.75	\$443.10	\$502.00	\$456.00	(\$46.00)
Sub-Function 62 - Admin, Attend. & Health Totals	\$391.26	\$307.75	\$443.10	\$502.00	\$456.00	(\$46.00)
Function 62 - Administration, Attend. & Health Totals	\$391.26	\$307.75	\$443.10	\$502.00	\$456.00	(\$46.00)
Function 64 - Operation & Maintenance						
Sub-Function 64 - Operation & Maintenance						
Level 9 - District Wide						
Program 420 - Building Services						
30-116-64-64-9-420-71190 - Compensation-Custodians	87,073.34	92,582.17	95,556.37	96,350.00	97,489.00	1,139.00
30-116-64-64-9-420-71200 - Compensation-OT	3,728.54	4,758.51	4,949.31	4,500.00	4,500.00	.00
30-116-64-64-9-420-71520 - Compensation-Substitutes	835.12	1,674.96	358.92	1,500.00	1,500.00	.00
30-116-64-64-9-420-72100 - FICA	6,687.42	7,144.83	7,191.97	7,830.00	7,917.00	87.00
30-116-64-64-9-420-72210 - VRS Pension Contribution	8,122.96	7,183.68	8,054.39	3,555.00	7,943.00	4,388.00
30-116-64-64-9-420-72300 - Group Health and Dental Insurance	21,160.89	20,333.16	21,019.15	22,819.00	22,819.00	.00
30-116-64-64-9-420-72400 - VRS Group Life Insurance	931.72	1,095.13	1,131.68	1,264.00	1,278.00	14.00
30-116-64-64-9-420-72700 - Workers Compensation	3,331.00	710.20	677.21	3,331.00	1,000.00	(2,331.00)
30-116-64-64-9-420-72750 - VRS Retiree Health Care Credit	630.19	721.68	790.05	568.00	796.00	228.00
30-116-64-64-9-420-72850 - OPEB ARC	.00	578.00	655.00	.00	.00	.00
30-116-64-64-9-420-73180 - Repair/Maint - Other Contracted	13,357.77	13,626.88	24,739.53	10,500.00	10,500.00	.00
30-116-64-64-9-420-74900 - Building Maintenance -City	43,163.11	34,666.83	40,499.36	46,720.00	49,370.00	2,650.00

General Fund Expense Budget

Budget Year 2020

G/L Account - Account Description	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2020 City Council/Board Approval	Difference Vs 2019 Adopted Budget
Fund 30 - School General Fund						
Locations 116 - East Salem Elementary						
Function 64 - Operation & Maintenance						
Sub-Function 64 - Operation & Maintenance						
Level 9 - District Wide						
Program 420 - Building Services						
30-116-64-64-9-420-75001 - Telecom/ Internet Services	8,358.24	7,373.89	7,614.46	8,000.00	8,800.00	800.00
30-116-64-64-9-420-75004 - Utilities - Electric	62,806.41	65,193.93	57,322.55	70,000.00	70,000.00	.00
30-116-64-64-9-420-75005 - Utilities - Natural Gas	7,410.08	7,838.45	7,760.76	9,500.00	9,500.00	.00
30-116-64-64-9-420-75009 - Utilities - Water and Sewer	7,072.11	8,013.71	6,409.73	9,000.00	9,000.00	.00
30-116-64-64-9-420-76055 - Machines, Equipment and Tools <\$5,000	.00	922.87	1,780.43	1,500.00	1,500.00	.00
30-116-64-64-9-420-76110 - Supplies - Operational	13,107.25	13,278.08	13,745.88	10,000.00	10,000.00	.00
Program 420 - Building Services Totals	\$287,776.15	\$287,696.96	\$300,256.75	\$306,937.00	\$313,912.00	\$6,975.00
Program 430 - Grounds Services						
30-116-64-64-9-430-74910 - Grounds Maintenance-City	17,536.80	9,704.87	11,865.59	12,000.00	14,000.00	2,000.00
Program 430 - Grounds Services Totals	\$17,536.80	\$9,704.87	\$11,865.59	\$12,000.00	\$14,000.00	\$2,000.00
Program 440 - Equipment Services						
30-116-64-64-9-440-76055 - Machines, Equipment and Tools <\$5,000	1,251.64	129.86	.00	.00	.00	.00
Program 440 - Equipment Services Totals	\$1,251.64	\$129.86	\$0.00	\$0.00	\$0.00	\$0.00
Level 9 - District Wide Totals	\$306,564.59	\$297,531.69	\$312,122.34	\$318,937.00	\$327,912.00	\$8,975.00
Sub-Function 64 - Operation & Maintenance Totals	\$306,564.59	\$297,531.69	\$312,122.34	\$318,937.00	\$327,912.00	\$8,975.00
Function 64 - Operation & Maintenance Totals	\$306,564.59	\$297,531.69	\$312,122.34	\$318,937.00	\$327,912.00	\$8,975.00
Function 68 - Technology						
Sub-Function 10 - Classroom Instruction						
Level 9 - District Wide						
Program 800 - Technology						
30-116-68-10-9-800-71139 - Compensation-ITRT	14,016.48	14,730.81	15,379.83	15,151.00	15,630.00	479.00
30-116-68-10-9-800-72100 - FICA	1,044.29	1,091.93	1,139.18	1,159.00	1,196.00	37.00
30-116-68-10-9-800-72210 - VRS Pension Contribution	1,970.66	2,129.02	2,472.60	2,376.00	2,451.00	75.00
30-116-68-10-9-800-72300 - Group Health and Dental Insurance	1,761.41	1,679.77	1,745.81	2,486.00	2,486.00	.00
30-116-68-10-9-800-72400 - VRS Group Life Insurance	166.80	190.08	198.48	198.00	205.00	7.00
30-116-68-10-9-800-72750 - VRS Retiree Health Care Credit	148.56	161.28	186.36	182.00	188.00	6.00
30-116-68-10-9-800-73175 - Repair/Maint- Computer	2,391.38	1,346.86	1,471.26	1,100.00	1,000.00	(100.00)
30-116-68-10-9-800-76305 - ITRT	323.63	333.32	350.00	350.00	350.00	.00

General Fund Expense Budget

Budget Year 2020

G/L Account - Account Description		2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2020 City Council/Board Approval	Difference Vs 2019 Adopted Budget
Fund	30 - School General Fund						
Locations	116 - East Salem Elementary						
Function	68 - Technology						
Sub-Function	10 - Classroom Instruction						
Level	9 - District Wide						
Program	800 - Technology						
30-116-68-10-9-800-76515	- Software-Instructional	2,768.20	3,988.90	2,419.60	3,100.00	3,100.00	.00
30-116-68-10-9-800-76530	- Computer Supplies	5,199.60	4,730.67	6,854.59	5,900.00	6,000.00	100.00
30-116-68-10-9-800-78050	- Technology Addl VPSA Eligible	18,172.15	27,183.06	11,671.00	20,400.00	20,400.00	.00
Program	800 - Technology Totals	\$47,963.16	\$57,565.70	\$43,888.71	\$52,402.00	\$53,006.00	\$604.00
Level	9 - District Wide Totals	\$47,963.16	\$57,565.70	\$43,888.71	\$52,402.00	\$53,006.00	\$604.00
Sub-Function	10 - Classroom Instruction Totals	\$47,963.16	\$57,565.70	\$43,888.71	\$52,402.00	\$53,006.00	\$604.00
Function	68 - Technology Totals	\$47,963.16	\$57,565.70	\$43,888.71	\$52,402.00	\$53,006.00	\$604.00
Locations	116 - East Salem Elementary Totals	\$3,543,632.60	\$3,634,861.22	\$3,743,077.46	\$3,822,476.00	\$3,923,343.00	\$100,867.00



Other

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General Fund Expense Budget

Budget Year 2020

G/L Account - Account Description	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2020 City Council/Board Approval	Difference Vs 2019 Adopted Budget
Fund 30 - School General Fund						
Locations 119 - Regional						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 2 - Elementary						
Program 127 - Regional Sp Ed Program						
30-119-61-10-2-127-71120 - Compensation-Instructional Salaries	49,143.93	50,163.00	51,975.00	53,015.00	53,567.00	552.00
30-119-61-10-2-127-71151 - Compensation-Instructional Asst	94,503.54	111,225.93	144,160.50	151,912.00	151,587.00	(325.00)
30-119-61-10-2-127-72100 - FICA	8,582.67	9,688.99	12,935.75	15,677.00	15,694.00	17.00
30-119-61-10-2-127-72210 - VRS Pension Contribution	14,052.83	14,818.76	18,589.83	19,644.00	32,168.00	12,524.00
30-119-61-10-2-127-72220 - VRS Hybrid Pension Contribution	6,049.51	8,813.78	13,095.00	13,801.00	.00	(13,801.00)
30-119-61-10-2-127-72300 - Group Health and Dental Insurance	49,835.57	50,024.86	72,311.06	77,513.00	77,513.00	.00
30-119-61-10-2-127-72400 - VRS Group Life Insurance	1,702.09	2,112.14	2,538.07	2,685.00	2,688.00	3.00
30-119-61-10-2-127-72510 - Hybrid Disability Insurance	121.86	161.10	223.19	2,740.00	.00	(2,740.00)
30-119-61-10-2-127-72750 - VRS Retiree Health Care Credit	1,515.73	1,789.56	2,385.29	2,521.00	2,462.00	(59.00)
30-119-61-10-2-127-75529 - Travel-Itinerant	183.45	103.05	1,857.11	500.00	500.00	.00
30-119-61-10-2-127-76435 - Supplies - Instructional	741.72	275.13	187.67	500.00	500.00	.00
Program 127 - Regional Sp Ed Program	\$226,432.90	\$249,176.30	\$320,258.47	\$340,508.00	\$336,679.00	(\$3,829.00)
Totals						
Level 2 - Elementary Totals	\$226,432.90	\$249,176.30	\$320,258.47	\$340,508.00	\$336,679.00	(\$3,829.00)
Level 3 - Secondary						
Program 127 - Regional Sp Ed Program						
30-119-61-10-3-127-71120 - Compensation-Instructional Salaries	58,370.60	59,334.10	62,955.40	64,215.00	64,759.00	544.00
30-119-61-10-3-127-71151 - Compensation-Instructional Asst	131,929.27	114,687.52	94,438.71	113,490.00	80,976.00	(32,514.00)
30-119-61-10-3-127-72100 - FICA	13,796.52	12,749.10	11,535.55	13,595.00	11,149.00	(2,446.00)
30-119-61-10-3-127-72210 - VRS Pension Contribution	22,909.70	20,679.80	18,662.12	21,741.00	22,851.00	1,110.00
30-119-61-10-3-127-72220 - VRS Hybrid Pension Contribution	3,983.59	5,400.80	7,084.99	7,261.00	.00	(7,261.00)
30-119-61-10-3-127-72300 - Group Health and Dental Insurance	48,437.06	45,238.47	46,568.37	38,602.00	38,602.00	.00
30-119-61-10-3-127-72400 - VRS Group Life Insurance	2,276.25	2,343.68	2,066.75	2,328.00	1,909.00	(419.00)
30-119-61-10-3-127-72510 - Hybrid Disability Insurance	70.92	102.24	121.01	1,442.00	.00	(1,442.00)
30-119-61-10-3-127-72750 - VRS Retiree Health Care Credit	2,027.52	1,974.97	1,940.43	2,186.00	1,749.00	(437.00)
30-119-61-10-3-127-75529 - Travel-Itinerant	92.00	28.00	306.97	500.00	500.00	.00
30-119-61-10-3-127-76435 - Supplies - Instructional	833.99	910.02	988.37	500.00	500.00	.00
Program 127 - Regional Sp Ed Program	\$284,727.42	\$263,448.70	\$246,668.67	\$265,860.00	\$222,995.00	(\$42,865.00)
Totals						

General Fund Expense Budget

Budget Year 2020

G/L Account - Account Description	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2020 City Council/Board Approval	Difference Vs 2019 Adopted Budget
Fund 30 - School General Fund						
Locations 119 - Regional						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 3 - Secondary Totals	\$284,727.42	\$263,448.70	\$246,668.67	\$265,860.00	\$222,995.00	(\$42,865.00)
Level 4 - Middle						
Program 127 - Regional Sp Ed Program						
30-119-61-10-4-127-71120 - Compensation-Instructional Salaries	55,629.00	57,549.96	59,883.00	61,081.00	61,671.00	590.00
30-119-61-10-4-127-71151 - Compensation-Instructional Asst	91,089.93	89,996.33	46,328.96	47,902.00	64,015.00	16,113.00
30-119-61-10-4-127-71200 - Compensation-OT	56.73	.00	.00	.00	.00	.00
30-119-61-10-4-127-71520 - Compensation-Substitutes	.00	7,915.52	.00	.00	.00	.00
30-119-61-10-4-127-72100 - FICA	10,423.18	10,517.16	6,720.55	8,338.00	9,615.00	1,277.00
30-119-61-10-4-127-72210 - VRS Pension Contribution	18,357.24	17,628.28	10,529.25	12,263.00	19,708.00	7,445.00
30-119-61-10-4-127-72220 - VRS Hybrid Pension Contribution	2,517.86	4,745.32	7,148.00	5,524.00	.00	(5,524.00)
30-119-61-10-4-127-72300 - Group Health and Dental Insurance	40,634.65	44,709.01	40,762.58	38,897.00	38,897.00	.00
30-119-61-10-4-127-72400 - VRS Group Life Insurance	1,732.42	1,999.33	1,418.98	1,428.00	1,646.00	218.00
30-119-61-10-4-127-72510 - Hybrid Disability Insurance	57.02	87.40	117.66	1,097.00	.00	(1,097.00)
30-119-61-10-4-127-72750 - VRS Retiree Health Care Credit	1,569.25	1,694.18	1,332.21	1,341.00	1,508.00	167.00
30-119-61-10-4-127-72800 - Termination Pay for Vac/Sick Leave	.00	3,920.00	.00	.00	.00	.00
30-119-61-10-4-127-75529 - Travel-Itinerant	201.90	229.60	1,736.05	500.00	500.00	.00
30-119-61-10-4-127-76435 - Supplies - Instructional	500.40	499.27	499.06	500.00	500.00	.00
Program 127 - Regional Sp Ed Program Totals	\$222,769.58	\$241,491.36	\$176,476.30	\$178,871.00	\$198,060.00	\$19,189.00
Level 4 - Middle Totals	\$222,769.58	\$241,491.36	\$176,476.30	\$178,871.00	\$198,060.00	\$19,189.00
Sub-Function 10 - Classroom Instruction Totals	\$733,929.90	\$754,116.36	\$743,403.44	\$785,239.00	\$757,734.00	(\$27,505.00)
Function 61 - Instruction Totals	\$733,929.90	\$754,116.36	\$743,403.44	\$785,239.00	\$757,734.00	(\$27,505.00)
Locations 119 - Regional Totals	\$733,929.90	\$754,116.36	\$743,403.44	\$785,239.00	\$757,734.00	(\$27,505.00)

General Fund Expense Budget

Budget Year 2020

G/L Account - Account Description	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2020 City Council/Board Approval	Difference Vs 2019 Adopted Budget
Fund 30 - School General Fund						
Locations 121 - Central Administration						
Function 62 - Administration, Attend. & Health						
Sub-Function 62 - Admin, Attend. & Health						
Level 9 - District Wide						
Program 211 - Board Services						
30-121-62-62-9-211-71111 - Compensation-Board Members	20,000.04	20,000.04	20,000.04	20,001.00	20,001.00	.00
30-121-62-62-9-211-72100 - FICA	1,530.04	1,530.04	1,530.04	1,531.00	1,531.00	.00
30-121-62-62-9-211-73080 - Legal Services	30,301.85	46,442.88	24,835.08	45,000.00	45,000.00	.00
30-121-62-62-9-211-75300 - Insurance - General Liability	15,616.00	14,520.00	18,587.00	17,325.00	54,000.00	36,675.00
30-121-62-62-9-211-75501 - Travel-Board Members	7,625.81	6,034.05	7,383.65	6,000.00	6,000.00	.00
30-121-62-62-9-211-75802 - Dues	25,601.87	25,060.54	26,779.61	26,405.00	26,405.00	.00
Program 211 - Board Services Totals	\$100,675.61	\$113,587.55	\$99,115.42	\$116,262.00	\$152,937.00	\$36,675.00
Program 212 - Exec Admin Services						
30-121-62-62-9-212-71110 - Compensation-Administrative	.00	.00	65,692.08	65,692.00	68,400.00	2,708.00
30-121-62-62-9-212-71112 - Compensation-Superintendent	150,772.80	157,326.90	162,669.24	164,000.00	164,000.00	.00
30-121-62-62-9-212-71113 - Compensation-Asst Superintendent	108,560.00	33,724.63	.00	.00	.00	.00
30-121-62-62-9-212-71150 - Compensation-Clerical	70,189.59	75,839.31	71,552.26	70,230.00	72,053.00	1,823.00
30-121-62-62-9-212-71200 - Compensation-OT	1,054.28	1,576.47	1,520.88	3,000.00	3,000.00	.00
30-121-62-62-9-212-71522 - Compensation-REWIP Retirees	.00	64,645.81	.00	.00	.00	.00
30-121-62-62-9-212-71625 - Compensation-Travel Allowance	.00	.00	1,200.00	.00	.00	.00
30-121-62-62-9-212-72100 - FICA	24,508.41	24,985.73	24,621.74	26,865.00	27,284.00	419.00
30-121-62-62-9-212-72210 - VRS Pension Contribution	44,657.30	38,614.22	46,591.07	42,845.00	53,074.00	10,229.00
30-121-62-62-9-212-72300 - Group Health and Dental Insurance	36,577.71	32,650.18	37,300.59	37,772.00	44,923.00	7,151.00
30-121-62-62-9-212-72400 - VRS Group Life Insurance	4,255.25	3,897.99	4,683.98	4,561.00	4,984.00	423.00
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	2,367.33	2,257.36	.00	5,000.00	5,000.00
30-121-62-62-9-212-72750 - VRS Retiree Health Care Credit	3,790.15	3,302.90	4,396.99	4,178.00	4,566.00	388.00
30-121-62-62-9-212-72800 - Termination Pay for Vac/Sick Leave	.00	21,003.18	.00	.00	.00	.00
30-121-62-62-9-212-72802 - Deferred Compensation Contribution	14,518.80	18,000.00	18,000.00	20,000.00	19,680.00	(320.00)
30-121-62-62-9-212-72805 - Auto Allowance	7,200.00	7,200.00	7,200.00	7,200.00	7,200.00	.00
30-121-62-62-9-212-72850 - OPEB ARC	.00	1,925.00	2,183.00	.00	.00	.00
30-121-62-62-9-212-73035 - Consultants	18,415.61	687.50	.00	1,000.00	58,000.00	57,000.00
30-121-62-62-9-212-73060 - Emergency Notification Services	8,293.50	7,365.35	7,552.50	8,300.00	8,300.00	.00

General Fund Expense Budget

Budget Year 2020

G/L Account - Account Description	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2020 City Council/Board Approval	Difference Vs 2019 Adopted Budget
Fund 30 - School General Fund						
Locations 121 - Central Administration						
Function 62 - Administration, Attend. & Health						
Sub-Function 62 - Admin, Attend. & Health						
Level 9 - District Wide						
Program 212 - Exec Admin Services						
30-121-62-62-9-212-73115 - Printing Services	12,301.24	13,433.41	13,246.51	14,660.00	14,660.00	.00
30-121-62-62-9-212-73160 - Repair/Maint - School Office Equipment	9,948.68	9,552.00	4,603.80	13,000.00	13,000.00	.00
30-121-62-62-9-212-73205 - Software Licensing Fees	46,742.92	56,959.42	54,795.83	59,029.00	76,683.00	17,654.00
30-121-62-62-9-212-75200 - Postage	16,413.29	11,664.03	15,540.78	16,164.00	16,164.00	.00
30-121-62-62-9-212-75503 - Travel- Superintendent	8,138.74	6,883.12	5,726.75	6,000.00	6,000.00	.00
30-121-62-62-9-212-75509 - Travel-Asst Superintendent	1,679.35	4,362.74	.00	.00	.00	.00
30-121-62-62-9-212-75510 - Travel-Director of Administrative Services	.00	.00	1,927.81	1,120.00	1,120.00	.00
30-121-62-62-9-212-76045 - Furniture and Equip <\$5,000	7,135.09	6,553.54	2,829.73	1,250.00	1,250.00	.00
30-121-62-62-9-212-76105 - Supplies - Office	31,750.25	25,465.19	28,842.19	29,500.00	29,500.00	.00
Program 212 - Exec Admin Services Totals	\$627,360.46	\$630,443.45	\$585,392.59	\$596,824.00	\$699,299.00	\$102,475.00
Program 213 - Information Services						
30-121-62-62-9-213-73025 - Communications Director Services	40,685.00	40,685.00	40,685.00	66,035.00	66,241.00	206.00
30-121-62-62-9-213-73210 - Special Report Services-Supt	19,450.48	16,628.44	13,535.66	51,853.00	51,853.00	.00
30-121-62-62-9-213-74905 - Information Technology Services-City	52,631.04	78,733.76	89,373.00	91,329.00	79,805.00	(11,524.00)
Program 213 - Information Services Totals	\$112,766.52	\$136,047.20	\$143,593.66	\$209,217.00	\$197,899.00	(\$11,318.00)
Program 214 - Personnel Services						
30-121-62-62-9-214-71110 - Compensation-Administrative	88,859.04	91,080.96	101,451.00	101,451.00	104,002.00	2,551.00
30-121-62-62-9-214-71150 - Compensation-Clerical	84,713.75	60,900.61	63,797.09	62,176.00	63,730.00	1,554.00
30-121-62-62-9-214-71200 - Compensation-OT	151.79	409.03	449.75	750.00	750.00	.00
30-121-62-62-9-214-71625 - Compensation-Travel Allowance	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	.00
30-121-62-62-9-214-72100 - FICA	12,063.75	10,767.09	11,770.00	12,667.00	12,981.00	314.00
30-121-62-62-9-214-72210 - VRS Pension Contribution	24,399.72	22,244.91	26,703.88	25,657.00	26,300.00	643.00
30-121-62-62-9-214-72300 - Group Health and Dental Insurance	34,822.47	23,593.69	21,889.92	24,858.00	24,858.00	.00
30-121-62-62-9-214-72400 - VRS Group Life Insurance	2,065.20	1,987.70	2,143.56	2,144.00	2,197.00	53.00
30-121-62-62-9-214-72700 - Workers Compensation	40,067.00	.00	.00	117,620.00	.00	(117,620.00)
30-121-62-62-9-214-72750 - VRS Retiree Health Care Credit	1,839.48	1,684.31	2,012.64	1,964.00	2,013.00	49.00
30-121-62-62-9-214-73065 - Employee Assistance Plan	5,301.00	7,056.00	8,805.00	7,070.00	7,070.00	.00
30-121-62-62-9-214-73110 - Pre-Employment Checks	5,621.94	4,779.36	4,709.26	7,779.00	7,779.00	.00

General Fund Expense Budget

Budget Year 2020

G/L Account - Account Description	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2020 City Council/Board Approval	Difference Vs 2019 Adopted Budget
Fund 30 - School General Fund						
Locations 121 - Central Administration						
Function 62 - Administration, Attend. & Health						
Sub-Function 62 - Admin, Attend. & Health						
Level 9 - District Wide						
Program 214 - Personnel Services						
30-121-62-62-9-214-73120 - Recruiting Fees	1,260.34	1,638.95	3,546.10	3,750.00	3,750.00	.00
30-121-62-62-9-214-73235 - Professional Development - NBC Certification Fees	6,925.00	5,500.00	5,600.00	7,725.00	7,725.00	.00
30-121-62-62-9-214-73265 - Teacher Licensing	25.00	68.00	245.00	250.00	250.00	.00
30-121-62-62-9-214-75517 - Travel-Director of Human Resources	1,478.19	1,498.12	1,053.18	2,940.00	2,940.00	.00
30-121-62-62-9-214-76475 - Wellness Program	.00	.00	.00	.00	2,000.00	2,000.00
Program 214 - Personnel Services Totals	\$310,793.67	\$234,408.73	\$255,376.38	\$380,001.00	\$269,545.00	(\$110,456.00)
Program 216 - Fiscal Services						
30-121-62-62-9-216-71110 - Compensation-Administrative	96,047.16	98,448.00	101,451.00	101,451.00	104,002.00	2,551.00
30-121-62-62-9-216-71150 - Compensation-Clerical	59,147.40	86,950.17	89,180.12	88,934.00	91,157.00	2,223.00
30-121-62-62-9-216-71200 - Compensation-OT	(610.66)	179.40	406.38	750.00	750.00	.00
30-121-62-62-9-216-71522 - Compensation-REWIP Retirees	.00	4,047.38	.00	3,574.00	3,574.00	.00
30-121-62-62-9-216-71625 - Compensation-Travel Allowance	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	.00
30-121-62-62-9-216-72100 - FICA	11,132.25	12,616.52	12,920.69	14,987.00	15,352.00	365.00
30-121-62-62-9-216-72210 - VRS Pension Contribution	21,820.32	27,152.37	31,070.84	29,852.00	30,601.00	749.00
30-121-62-62-9-216-72300 - Group Health and Dental Insurance	16,899.58	16,160.25	14,988.03	24,857.00	24,857.00	.00
30-121-62-62-9-216-72400 - VRS Group Life Insurance	1,846.80	2,426.29	2,494.08	2,494.00	2,557.00	63.00
30-121-62-62-9-216-72750 - VRS Retiree Health Care Credit	1,645.08	2,055.85	2,341.80	2,285.00	2,342.00	57.00
30-121-62-62-9-216-73005 - Audit Fees	11,359.00	9,080.00	9,290.00	11,742.00	15,595.00	3,853.00
30-121-62-62-9-216-73037 - Contractual Services - Other	.00	.00	.00	3,214.00	3,214.00	.00
30-121-62-62-9-216-75513 - Travel-Director of Business	2,793.89	6,440.43	4,580.78	6,629.00	6,629.00	.00
Program 216 - Fiscal Services Totals	\$223,280.82	\$266,756.66	\$269,923.72	\$291,969.00	\$301,830.00	\$9,861.00
Level 9 - District Wide Totals	\$1,374,877.08	\$1,381,243.59	\$1,353,401.77	\$1,594,273.00	\$1,621,510.00	\$27,237.00
Sub-Function 62 - Admin, Attend. & Health Totals	\$1,374,877.08	\$1,381,243.59	\$1,353,401.77	\$1,594,273.00	\$1,621,510.00	\$27,237.00
Function 62 - Administration, Attend. & Health Totals	\$1,374,877.08	\$1,381,243.59	\$1,353,401.77	\$1,594,273.00	\$1,621,510.00	\$27,237.00

General Fund Expense Budget

Budget Year 2020

G/L Account - Account Description	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2020 City Council/Board Approval	Difference Vs 2019 Adopted Budget
Fund 30 - School General Fund						
Locations 121 - Central Administration						
Function 64 - Operation & Maintenance						
Sub-Function 64 - Operation & Maintenance						
Level 9 - District Wide						
Program 420 - Building Services						
30-121-64-64-9-420-71187 - Compensation-Student Workers	4,080.74	2,807.00	2,700.00	5,000.00	5,000.00	.00
30-121-64-64-9-420-71190 - Compensation-Custodians	48,086.57	50,848.77	51,984.61	51,899.00	53,197.00	1,298.00
30-121-64-64-9-420-71200 - Compensation-OT	21.05	.00	.00	500.00	500.00	.00
30-121-64-64-9-420-71660 - Temporary Labor	.00	3,197.17	730.00	.00	.00	.00
30-121-64-64-9-420-72100 - FICA	3,840.20	3,960.48	4,038.76	4,391.00	4,490.00	99.00
30-121-64-64-9-420-72210 - VRS Pension Contribution	3,770.00	2,192.40	2,247.24	1,915.00	1,963.00	48.00
30-121-64-64-9-420-72300 - Group Health and Dental Insurance	14,518.20	14,596.02	15,017.04	19,886.00	19,886.00	.00
30-121-64-64-9-420-72400 - VRS Group Life Insurance	571.52	663.36	679.92	681.00	698.00	17.00
30-121-64-64-9-420-72600 - Unemployment Compensation	.00	.00	.00	9,000.00	9,000.00	.00
30-121-64-64-9-420-72700 - Workers Compensation	2,883.00	473.47	451.47	2,883.00	1,000.00	(1,883.00)
30-121-64-64-9-420-72750 - VRS Retiree Health Care Credit	302.55	349.32	358.08	306.00	314.00	8.00
30-121-64-64-9-420-72810 - Uniform Allowance	.00	.00	691.69	.00	.00	.00
30-121-64-64-9-420-72850 - OPEB ARC	.00	385.00	437.00	.00	.00	.00
30-121-64-64-9-420-73180 - Repair/Maint - Other Contracted	3,293.89	10,762.21	7,059.77	1,500.00	6,500.00	5,000.00
30-121-64-64-9-420-73195 - Safety and OSHA Training	1,088.48	497.40	1,164.50	1,900.00	1,900.00	.00
30-121-64-64-9-420-74900 - Building Maintenance -City	14,031.90	8,692.11	18,633.40	16,000.00	18,000.00	2,000.00
30-121-64-64-9-420-75001 - Telecom/ Internet Services	12,375.19	12,372.64	11,980.13	14,400.00	15,900.00	1,500.00
30-121-64-64-9-420-75004 - Utilities - Electric	24,196.37	23,386.69	23,076.26	26,000.00	26,000.00	.00
30-121-64-64-9-420-75005 - Utilities - Natural Gas	3,055.98	3,588.27	3,936.75	4,000.00	4,000.00	.00
30-121-64-64-9-420-75009 - Utilities - Water and Sewer	1,420.64	1,340.47	1,336.19	1,400.00	1,400.00	.00
30-121-64-64-9-420-75302 - Insurance -Property	81,439.00	82,508.00	84,548.00	84,000.00	72,000.00	(12,000.00)
30-121-64-64-9-420-76110 - Supplies - Operational	.00	4,466.58	2,912.13	2,000.00	2,000.00	.00
Program 420 - Building Services Totals	\$218,975.28	\$227,087.36	\$233,982.94	\$247,661.00	\$243,748.00	(\$3,913.00)
Level 9 - District Wide Totals	\$218,975.28	\$227,087.36	\$233,982.94	\$247,661.00	\$243,748.00	(\$3,913.00)
Sub-Function 64 - Operation & Maintenance Totals	\$218,975.28	\$227,087.36	\$233,982.94	\$247,661.00	\$243,748.00	(\$3,913.00)
Function 64 - Operation & Maintenance Totals	\$218,975.28	\$227,087.36	\$233,982.94	\$247,661.00	\$243,748.00	(\$3,913.00)
Locations 121 - Central Administration Totals	\$1,593,852.36	\$1,608,330.95	\$1,587,384.71	\$1,841,934.00	\$1,865,258.00	\$23,324.00

General Fund Expense Budget

Budget Year 2020

G/L Account - Account Description	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2020 City Council/Board Approval	Difference Vs 2019 Adopted Budget
Fund 30 - School General Fund						
Locations 122 - Central Attend. & Health						
Function 62 - Administration, Attend. & Health						
Sub-Function 62 - Admin, Attend. & Health						
Level 9 - District Wide						
Program 222 - Health Services						
30-122-62-62-9-222-71131 - Compensation-School Nurses	311,109.10	316,190.77	307,509.00	307,896.00	313,632.00	5,736.00
30-122-62-62-9-222-71520 - Compensation-Substitutes	11,427.58	8,985.27	6,708.28	6,000.00	6,000.00	.00
30-122-62-62-9-222-72100 - FICA	22,743.18	23,104.78	22,233.75	24,013.00	24,802.00	789.00
30-122-62-62-9-222-72210 - VRS Pension Contribution	36,782.16	39,020.98	33,507.00	48,278.00	49,177.00	899.00
30-122-62-62-9-222-72220 - VRS Hybrid Pension Contribution	.00	.00	16,741.44	.00	.00	.00
30-122-62-62-9-222-72300 - Group Health and Dental Insurance	30,681.01	26,242.21	26,414.84	39,772.00	39,772.00	.00
30-122-62-62-9-222-72400 - VRS Group Life Insurance	3,113.04	3,486.80	4,033.32	4,033.00	4,109.00	76.00
30-122-62-62-9-222-72510 - Hybrid Disability Insurance	.00	.00	277.00	.00	.00	.00
30-122-62-62-9-222-72700 - Workers Compensation	.00	1,893.87	1,805.89	.00	3,000.00	3,000.00
30-122-62-62-9-222-72750 - VRS Retiree Health Care Credit	2,773.08	2,954.62	3,787.08	3,695.00	3,764.00	69.00
30-122-62-62-9-222-72800 - Termination Pay for Vac/Sick Leave	.00	3,740.00	40.00	.00	.00	.00
30-122-62-62-9-222-72850 - OPEB ARC	.00	2,502.00	2,838.00	.00	.00	.00
30-122-62-62-9-222-73037 - Contractual Services - Other	3,468.85	2,874.00	3,000.00	3,300.00	4,080.00	780.00
30-122-62-62-9-222-73055 - Drug Testing Services/Pledge	11,822.58	11,364.63	16,353.22	15,502.00	15,613.00	111.00
Program						
30-122-62-62-9-222-73085 - Maintenance of Records	8,977.56	8,603.56	9,176.60	9,500.00	9,500.00	.00
30-122-62-62-9-222-73115 - Printing Services	.00	3,753.00	4,695.00	4,000.00	4,000.00	.00
30-122-62-62-9-222-73255 - Professional Development	951.29	1,099.32	1,444.15	1,200.00	1,200.00	.00
30-122-62-62-9-222-73260 - Student Assistance Program	345.00	1,029.94	3,269.91	2,000.00	2,000.00	.00
30-122-62-62-9-222-75525 - Travel - Health Services Staff	938.07	1,759.26	1,362.99	2,974.00	2,974.00	.00
30-122-62-62-9-222-76045 - Furniture and Equip <\$5,000	1,962.53	.00	.00	.00	.00	.00
30-122-62-62-9-222-76100 - Supplies - Nursing	.00	1,639.99	2,469.08	3,000.00	5,400.00	2,400.00
30-122-62-62-9-222-76460 - Testing Materials-Attend and Health	4,692.68	.00	.00	.00	.00	.00
Program 222 - Health Services Totals	\$451,787.71	\$460,245.00	\$467,666.55	\$475,163.00	\$489,023.00	\$13,860.00
Program 223 - Psych Services						
30-122-62-62-9-223-71132 - Compensation-Psychologists	188,701.20	193,418.64	198,254.04	198,254.00	189,738.00	(8,516.00)
30-122-62-62-9-223-72100 - FICA	13,283.58	13,325.08	13,830.43	15,166.00	14,515.00	(651.00)
30-122-62-62-9-223-72210 - VRS Pension Contribution	26,531.40	28,355.04	32,355.12	31,086.00	29,751.00	(1,335.00)
30-122-62-62-9-223-72300 - Group Health and Dental Insurance	24,167.42	25,105.90	25,288.32	29,829.00	29,829.00	.00

General Fund Expense Budget

Budget Year 2020

G/L Account - Account Description	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2020 City Council/Board Approval	Difference Vs 2019 Adopted Budget
Fund 30 - School General Fund						
Locations 122 - Central Attend. & Health						
Function 62 - Administration, Attend. & Health						
Sub-Function 62 - Admin, Attend. & Health						
Level 9 - District Wide						
Program 223 - Psych Services						
30-122-62-62-9-223-72400 - VRS Group Life Insurance	2,245.56	2,533.80	2,597.16	2,597.00	2,486.00	(111.00)
30-122-62-62-9-223-72750 - VRS Retiree Health Care Credit	2,000.28	2,147.04	2,438.52	2,379.00	2,277.00	(102.00)
30-122-62-62-9-223-72800 - Termination Pay for Vac/Sick Leave	.00	.00	1,018.66	.00	.00	.00
Program 223 - Psych Services Totals	\$256,929.44	\$264,885.50	\$275,782.25	\$279,311.00	\$268,596.00	(\$10,715.00)
Program 224 - Speech/Audio Services						
30-122-62-62-9-224-71185 - Compensation- Speech and Vision Teachers	217,658.84	240,836.04	250,231.08	250,231.00	278,182.00	27,951.00
30-122-62-62-9-224-72100 - FICA	15,546.03	17,371.73	17,858.04	19,143.00	21,281.00	2,138.00
30-122-62-62-9-224-72210 - VRS Pension Contribution	23,364.60	26,691.96	30,908.40	39,236.00	40,369.00	1,133.00
30-122-62-62-9-224-72220 - VRS Hybrid Pension Contribution	7,311.24	8,614.64	9,929.40	.00	.00	.00
30-122-62-62-9-224-72300 - Group Health and Dental Insurance	24,014.82	24,488.11	26,138.14	29,829.00	29,829.00	.00
30-122-62-62-9-224-72400 - VRS Group Life Insurance	2,596.32	3,155.04	3,277.92	3,278.00	3,373.00	95.00
30-122-62-62-9-224-72510 - Hybrid Disability Insurance	160.50	158.70	164.30	.00	.00	.00
30-122-62-62-9-224-72750 - VRS Retiree Health Care Credit	2,312.64	2,673.36	3,077.88	3,003.00	3,089.00	86.00
Program 224 - Speech/Audio Services Totals	\$292,964.99	\$323,989.58	\$341,585.16	\$344,720.00	\$376,123.00	\$31,403.00
Level 9 - District Wide Totals	\$1,001,682.14	\$1,049,120.08	\$1,085,033.96	\$1,099,194.00	\$1,133,742.00	\$34,548.00
Sub-Function 62 - Admin, Attend. & Health Totals	\$1,001,682.14	\$1,049,120.08	\$1,085,033.96	\$1,099,194.00	\$1,133,742.00	\$34,548.00
Function 62 - Administration, Attend. & Health Totals	\$1,001,682.14	\$1,049,120.08	\$1,085,033.96	\$1,099,194.00	\$1,133,742.00	\$34,548.00
Locations 122 - Central Attend. & Health Totals	\$1,001,682.14	\$1,049,120.08	\$1,085,033.96	\$1,099,194.00	\$1,133,742.00	\$34,548.00

General Fund Expense Budget

Budget Year 2020

G/L Account - Account Description	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2020 City Council/Board Approval	Difference Vs 2019 Adopted Budget
Fund 30 - School General Fund						
Locations 130 - Transportation						
Function 63 - Pupil Transportation						
Sub-Function 63 - Pupil Transportation						
Level 9 - District Wide						
Program 310 - Transportation Mgmt and Dir						
30-130-63-63-9-310-71150 - Compensation-Clerical	21,537.19	25,636.05	31,629.99	34,566.00	35,430.00	864.00
30-130-63-63-9-310-71173 - Compensation-Transportation Supr	60,725.26	65,244.16	59,182.56	59,183.00	61,284.00	2,101.00
30-130-63-63-9-310-71200 - Compensation-OT	.00	29.62	346.78	.00	.00	.00
30-130-63-63-9-310-71522 - Compensation-REWIP Retirees	2,039.92	1,379.58	141.48	4,151.00	4,151.00	.00
30-130-63-63-9-310-72100 - FICA	6,308.60	7,057.24	6,751.68	7,489.00	7,716.00	227.00
30-130-63-63-9-310-72210 - VRS Pension Contribution	10,607.46	13,045.14	14,814.22	14,700.00	15,816.00	1,116.00
30-130-63-63-9-310-72300 - Group Health and Dental Insurance	12,118.19	15,888.95	19,809.05	19,886.00	19,886.00	.00
30-130-63-63-9-310-72400 - VRS Group Life Insurance	897.75	1,165.69	1,188.03	1,228.00	1,321.00	93.00
30-130-63-63-9-310-72700 - Workers Compensation	.00	6,865.27	6,546.35	.00	8,000.00	8,000.00
30-130-63-63-9-310-72750 - VRS Retiree Health Care Credit	799.78	987.65	1,116.44	1,125.00	1,210.00	85.00
30-130-63-63-9-310-72800 - Termination Pay for Vac/Sick Leave	.00	1,934.82	.00	.00	.00	.00
30-130-63-63-9-310-72850 - OPEB ARC	.00	5,583.00	6,330.00	.00	.00	.00
30-130-63-63-9-310-74900 - Building Maintenance -City	732.30	4,979.54	845.23	2,000.00	2,000.00	.00
30-130-63-63-9-310-76045 - Furniture and Equip <\$5,000	.00	.00	.00	1,500.00	1,500.00	.00
Program 310 - Transportation Mgmt and Dir Totals	\$115,766.45	\$149,796.71	\$148,701.81	\$145,828.00	\$158,314.00	\$12,486.00
Program 320 - Vehicle Operation Services						
30-130-63-63-9-320-71170 - Compensation-Bus Drivers	368,746.38	397,523.99	425,671.78	417,050.00	429,435.00	12,385.00
30-130-63-63-9-320-71171 - Compensation-Bus Drivers-Field Trips	46,211.15	61,102.91	81,240.18	38,000.00	38,000.00	.00
30-130-63-63-9-320-71174 - Compensation-Substitute Bus Drivers	44,147.22	40,143.15	33,078.10	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
30-130-63-63-9-320-71199 - Compensation - Summer School	.00	.00	46.62	.00	.00	.00
30-130-63-63-9-320-71200 - Compensation-OT	2,916.97	4,440.94	3,684.33	7,000.00	7,000.00	.00
30-130-63-63-9-320-72100 - FICA	32,636.31	34,736.49	37,533.03	38,247.00	37,295.00	(952.00)
30-130-63-63-9-320-72210 - VRS Pension Contribution	23,052.52	12,017.75	11,708.48	15,294.00	14,834.00	(460.00)
30-130-63-63-9-320-72220 - VRS Hybrid Pension Contribution	3,950.22	4,388.42	5,946.14	.00	.00	.00
30-130-63-63-9-320-72300 - Group Health and Dental Insurance	135,711.85	121,597.62	135,504.64	216,260.00	216,260.00	.00
30-130-63-63-9-320-72400 - VRS Group Life Insurance	4,096.33	4,970.57	5,334.82	5,438.00	5,274.00	(164.00)
30-130-63-63-9-320-72510 - Hybrid Disability Insurance	333.63	597.96	814.39	.00	.00	.00

General Fund Expense Budget

Budget Year 2020

G/L Account - Account Description	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2020 City Council/Board Approval	Difference Vs 2019 Adopted Budget
Fund 30 - School General Fund						
Locations 130 - Transportation						
Function 63 - Pupil Transportation						
Sub-Function 63 - Pupil Transportation						
Level 9 - District Wide						
Program 320 - Vehicle Operation Services						
30-130-63-63-9-320-72750 - VRS Retiree Health Care Credit	2,167.37	2,608.20	2,820.16	2,445.00	2,372.00	(73.00)
30-130-63-63-9-320-72800 - Termination Pay for Vac/Sick Leave	.00	2,960.00	720.00	.00	.00	.00
30-130-63-63-9-320-73055 - Drug Testing Services/Pledge Program	1,399.00	2,658.75	2,668.53	1,300.00	2,500.00	1,200.00
30-130-63-63-9-320-73070 - Employee Physicals	1,950.25	2,431.00	1,033.00	2,100.00	2,100.00	.00
30-130-63-63-9-320-73100 - Parents-Sp Ed Transportation Payments	2,447.34	1,213.30	1,677.15	1,500.00	1,500.00	.00
30-130-63-63-9-320-73255 - Professional Development	23,636.98	623.59	2,174.09	5,700.00	5,700.00	.00
30-130-63-63-9-320-73420 - Private Carrier Transportation	22,403.85	2,728.00	14,577.00	.00	.00	.00
30-130-63-63-9-320-75304 - Insurance - Motor Vehicle	28,084.00	27,948.00	24,947.00	34,650.00	22,100.00	(12,550.00)
30-130-63-63-9-320-75530 - Travel - Other	36.00	.00	.00	.00	.00	.00
30-130-63-63-9-320-76110 - Supplies - Operational	.00	1,301.56	847.90	.00	2,292.00	2,292.00
30-130-63-63-9-320-76125 - Fuel and Lubricants	46,993.97	56,558.89	45,770.51	110,000.00	110,000.00	.00
30-130-63-63-9-320-76126 - Fuel and Lubricants - Field Trips	6,161.20	7,205.90	37,700.40	.00	.00	.00
Program 320 - Vehicle Operation Services	\$797,082.54	\$789,756.99	\$875,498.25	\$935,484.00	\$937,162.00	\$1,678.00
Totals						
Program 330 - Transportation Monitoring Svcs						
30-130-63-63-9-330-71172 - Compensation-Bus Aides	67,675.78	67,093.04	76,219.34	81,110.00	84,179.00	3,069.00
30-130-63-63-9-330-71200 - Compensation-OT	.00	.00	56.11	.00	.00	.00
30-130-63-63-9-330-71520 - Compensation-Substitutes	5,065.07	7,593.58	17,398.44	7,000.00	7,000.00	.00
30-130-63-63-9-330-72100 - FICA	5,055.72	5,395.88	6,903.03	6,740.00	6,000.00	(740.00)
30-130-63-63-9-330-72210 - VRS Pension Contribution	3,869.40	1,887.33	1,888.54	2,993.00	2,636.00	(357.00)
30-130-63-63-9-330-72220 - VRS Hybrid Pension Contribution	743.28	735.05	1,380.65	.00	.00	.00
30-130-63-63-9-330-72300 - Group Health and Dental Insurance	41,218.19	33,470.98	33,539.23	44,744.00	44,744.00	.00
30-130-63-63-9-330-72400 - VRS Group Life Insurance	699.24	793.60	960.00	1,064.00	937.00	(127.00)
30-130-63-63-9-330-72510 - Hybrid Disability Insurance	66.84	101.22	189.15	.00	.00	.00
30-130-63-63-9-330-72750 - VRS Retiree Health Care Credit	370.20	417.79	509.85	479.00	421.00	(58.00)
30-130-63-63-9-330-72800 - Termination Pay for Vac/Sick Leave	.00	480.00	4,560.00	.00	.00	.00

General Fund Expense Budget

Budget Year 2020

G/L Account - Account Description	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2020 City Council/Board Approval	Difference Vs 2019 Adopted Budget
Fund 30 - School General Fund						
Locations 130 - Transportation						
Function 63 - Pupil Transportation						
Sub-Function 63 - Pupil Transportation						
Level 9 - District Wide						
Program 330 - Transportation Monitoring Svcs						
30-130-63-9-330-73040 - Crossing Guard Services	84,834.39	82,112.10	84,713.35	93,328.00	93,328.00	.00
Program 330 - Transportation Monitoring Svcs Totals	\$209,598.11	\$200,080.57	\$228,317.69	\$237,458.00	\$239,245.00	\$1,787.00
Program 340 - Vehicle Maintenance Services						
30-130-63-9-340-74915 - Vehicle Maintenance- City	146,589.41	155,200.00	158,376.48	162,338.00	180,000.00	17,662.00
Program 340 - Vehicle Maintenance Services Totals	\$146,589.41	\$155,200.00	\$158,376.48	\$162,338.00	\$180,000.00	\$17,662.00
Program 350 - Bus Regular Purchases						
30-130-63-9-350-78030 - School Buses and Other Vehicles	.00	22,776.02	.00	300,000.00	300,000.00	.00
Program 350 - Bus Regular Purchases Totals	\$0.00	\$22,776.02	\$0.00	\$300,000.00	\$300,000.00	\$0.00
Level 9 - District Wide Totals	\$1,269,036.51	\$1,317,610.29	\$1,410,894.23	\$1,781,108.00	\$1,814,721.00	\$33,613.00
Sub-Function 63 - Pupil Transportation Totals	\$1,269,036.51	\$1,317,610.29	\$1,410,894.23	\$1,781,108.00	\$1,814,721.00	\$33,613.00
Function 63 - Pupil Transportation Totals	\$1,269,036.51	\$1,317,610.29	\$1,410,894.23	\$1,781,108.00	\$1,814,721.00	\$33,613.00
Locations 130 - Transportation Totals	\$1,269,036.51	\$1,317,610.29	\$1,410,894.23	\$1,781,108.00	\$1,814,721.00	\$33,613.00

General Fund Expense Budget

Budget Year 2020

G/L Account - Account Description	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2020 City Council/Board Approval	Difference Vs 2019 Adopted Budget
Fund 30 - School General Fund						
Locations 170 - Non-Departmental						
Function 67 - Debt Service & Fund Transfers						
Sub-Function 67 - Debt Service & Transfers						
Level 9 - District Wide						
Program 720 - Intra Agency Fund						
30-170-67-67-9-720-79311 - Transfer To School Capital Projects Fund	591,606.76	2,200,827.00	1,426,201.00	.00	.00	.00
30-170-67-67-9-720-79313 - Transfer to School Reserve Fund	.00	85,500.00	607,785.00	.00	.00	.00
30-170-67-67-9-720-79400 - Capital Lease Obligation Principal	142,981.24	131,404.73	137,070.83	150,000.00	105,000.00	(45,000.00)
30-170-67-67-9-720-79410 - Capital Lease Obligation Interest	10,611.79	964.72	5,910.41	20,000.00	14,000.00	(6,000.00)
30-170-67-67-9-720-79598 - Pay Increase	.00	.00	.00	725,572.00	926,451.00	200,879.00
30-170-67-67-9-720-79599 - Health Insurance Increase	.00	.00	.00	215,538.00	39,434.00	(176,104.00)
Program 720 - Intra Agency Fund Totals	\$745,199.79	\$2,418,696.45	\$2,176,967.24	\$1,111,110.00	\$1,084,885.00	(\$26,225.00)
Level 9 - District Wide Totals	\$745,199.79	\$2,418,696.45	\$2,176,967.24	\$1,111,110.00	\$1,084,885.00	(\$26,225.00)
Sub-Function 67 - Debt Service & Transfers Totals	\$745,199.79	\$2,418,696.45	\$2,176,967.24	\$1,111,110.00	\$1,084,885.00	(\$26,225.00)
Function 67 - Debt Service & Fund Transfers Totals	\$745,199.79	\$2,418,696.45	\$2,176,967.24	\$1,111,110.00	\$1,084,885.00	(\$26,225.00)
Locations 170 - Non-Departmental Totals	\$745,199.79	\$2,418,696.45	\$2,176,967.24	\$1,111,110.00	\$1,084,885.00	(\$26,225.00)
Fund 30 - School General Fund Totals	\$38,672,324.93	\$41,183,570.56	\$42,209,135.55	\$42,643,951.00	\$43,554,396.00	\$910,445.00
Net Grand Totals	\$38,672,324.93	\$41,183,570.56	\$42,209,135.55	\$42,643,951.00	\$43,554,396.00	\$910,445.00



Grant Fund

Back of Tab

The **Grant Fund** provides vital support for the instructional program from federal, state, and other sources. Significant funding is received in the form of grants associated with Title VI-B, Title I, Title II, Title III, and Adult Basic Education. These grants allow the division to offer programs and services that might otherwise be funded through the general fund. Revenue in the Grant Fund will decrease by \$54,315 due largely to a decrease in Title I-A funding.



Salem City Schools

Grant Fund Summary by Revenue Source and Expenditures by Object

FY 2019-20

	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Budget	FY20 Budget	Increase (Decrease)	FY21 Forecast	FY22 Forecast	FY23 Forecast
Revenues:									
Federal	\$ 1,620,981	\$ 1,704,528	\$ 1,648,772	\$ 1,768,546	\$ 1,715,195	\$ (53,351)	\$ 1,715,195	\$ 1,715,195	\$ 1,715,195
State	406,346	438,256	320,842	358,700	357,736	(964)	357,736	357,736	357,736
Total revenues	2,027,327	2,142,784	1,969,614	2,127,246	2,072,931	(54,315)	2,072,931	2,072,931	2,072,931
Expenditures:									
Personnel	829,345	947,847	1,145,154	1,227,521	1,277,417	49,896	1,277,417	1,277,417	1,277,417
Benefits	284,411	299,584	366,820	401,196	414,191	12,995	414,191	414,191	414,191
Purchased Services	263,583	212,073	238,546	185,915	191,667	5,752	191,667	191,667	191,667
Internal Services	-	-	-	-	-	-	-	-	-
Other Charges	471,713	461,542	25,629	68,185	53,632	(14,553)	53,632	53,632	53,632
Materials & Supplies	178,611	221,402	193,465	244,429	136,024	(108,405)	136,024	136,024	136,024
Joint Operations	-	-	-	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-	-	-
Other Uses of Funds	-	-	-	-	-	-	-	-	-
Total expenditures	2,027,663	2,142,448	1,969,614	2,127,246	2,072,931	(54,315)	2,072,931	2,072,931	2,072,931
Revenues over (under) expenditures	(336)	336	-	-	-	-	-	-	-
Fund balance at beginning of year	78,474	78,138	78,474	78,474	78,474	-	78,474	78,474	78,474
Fund balance at end of year	\$ 78,138	\$ 78,474	\$ 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 2019-20

	Actuals 2015-16	Actuals 2016-17	Actuals 2017-18	Budget 2018-19	Budget 2019-20	Increase (Decrease)	Forecast 2020-21	Forecast 2021-22	Forecast 2022-23
Federal Revenues:									
Preschool Mini	\$ 24,537	\$ 19,232	\$ 16,594	\$ 16,977	\$ 17,596	\$ 619	\$ 17,596	\$ 17,596	\$ 17,596
Title I, A	437,880	449,416	430,574	531,209	429,274	(101,935)	429,274	429,274	429,274
Title II, A	99,431	105,522	65,327	65,000	86,771	21,771	86,771	86,771	86,771
Title III	8,485	15,321	17,366	10,940	16,256	5,316	16,256	16,256	16,256
Title IV-A	-	-	11,778	-	-	-	-	-	-
Pep Grant	-	-	-	-	-	-	-	-	-
Title VI-B Flow-Thru Funds	693,657	719,496	740,160	738,464	751,567	13,103	751,567	751,567	751,567
Corrections Ed	-	-	5,779	-	-	-	-	-	-
Perkins Vocational Education	44,375	45,549	45,843	46,052	48,003	1,951	48,003	48,003	48,003
Health Profession Opportunity	6,405	35,079	30,754	30,000	30,000	-	30,000	30,000	30,000
Adult Basic Ed	306,211	314,912	284,597	329,904	335,728	5,824	335,728	335,728	335,728
Total Federal Revenues	1,620,981	1,704,527	1,648,772	1,768,546	1,715,195	(53,351)	1,715,195	1,715,195	1,715,195
State Revenues:									
Adult Education	41,311	19,657	16,215	38,086	38,086	-	38,086	38,086	38,086
Adult Literacy	105,037	103,859	85,853	90,802	90,802	-	90,802	90,802	90,802
Virginia Preschool Initiative	38,050	69,413	69,413	138,584	143,132	4,548	143,132	143,132	143,132
GED Prep	7,859	8,418	8,294	7,859	8,356	497	8,356	8,356	8,356
High School Innovation	34,132	38,881	21,468	-	-	-	-	-	-
Project Graduation - Senior Year	893	-	-	-	-	-	-	-	-
Parent Resource Center	3,150	-	-	-	-	-	-	-	-
Race to GED Expansion	69,565	79,463	74,113	83,369	77,360	(6,009)	77,360	77,360	77,360
Strategic Compensation	-	-	-	-	-	-	-	-	-
Plugged In Virginia	35,000	18,143	-	-	-	-	-	-	-
Virginia Tiered Systems of Supports	-	-	17,162	-	-	-	-	-	-
ESL Endorsement Program	-	970	-	-	-	-	-	-	-
Early Childhood	7,794	-	-	-	-	-	-	-	-
Positive Behavioral Intervention and Supports	-	5,812	-	-	-	-	-	-	-
Regional Governor's School Planning	-	40	1,924	-	-	-	-	-	-
Security Grant	63,555	93,600	26,400	-	-	-	-	-	-
Total State Revenues	406,346	438,256	320,842	358,700	357,736	(964)	357,736	357,736	357,736
Total Grant Revenues	\$ 2,027,327	\$ 2,142,783	\$ 1,969,614	\$ 2,127,246	\$ 2,072,931	\$ (54,315)	\$ 2,072,931	\$ 2,072,931	\$ 2,072,931

Salem City Schools
Grant Fund Expenditures
FY 2019-20

	Actuals 2015-16	Actuals 2016-17	Actuals 2017-18	Budget 2018-19	Budget 2019-20	Increase (Decrease)	Forecast 2020-21	Forecast 2021-22	Forecast 2022-23
Federal Expenditures:									
Preschool Mini	\$ 24,537	\$ 19,232	\$ 16,594	\$ 16,977	\$ 17,596	\$ 619	\$ 17,596	\$ 17,596	\$ 17,596
Title I, A	438,216	449,080	430,574	531,209	429,274	(101,935)	429,274	429,274	429,274
Title II, A	99,431	105,522	65,327	65,000	86,771	21,771	86,771	86,771	86,771
Title III	8,485	15,321	17,366	10,940	16,256	5,316	16,256	16,256	16,256
Title IV-A	-	-	11,778	-	-	-	-	-	-
Pep Grant	-	-	-	-	-	-	-	-	-
Title VI-B Flow-Thru Funds	693,657	719,496	740,160	738,464	751,567	13,103	751,567	751,567	751,567
Corrections Ed	-	-	5,779	-	-	-	-	-	-
Perkins Vocational Education	44,375	45,549	45,843	46,052	48,003	1,951	48,003	48,003	48,003
Health Profession Opportunity	6,405	35,079	30,754	30,000	30,000	-	30,000	30,000	30,000
Adult Basic Ed	306,211	314,912	284,597	329,904	335,728	5,824	335,728	335,728	329,904
Total Federal Revenues	1,621,317	1,704,191	1,648,772	1,768,546	1,715,195	(53,351)	1,715,195	1,715,195	1,709,371
State Expenditures:									
Adult Education	41,311	19,657	16,215	38,086	38,086	-	38,086	38,086	38,086
Adult Literacy	105,037	103,859	85,853	90,802	90,802	-	90,802	90,802	90,802
Virginia Preschool Initiative	38,050	69,413	69,413	138,584	143,132	4,548	143,132	143,132	143,132
GED Prep	7,859	8,418	8,294	7,859	8,356	497	8,356	8,356	8,356
High School Innovation	34,132	38,881	21,468	-	-	-	-	-	-
Project Graduation - Senior Year	893	-	-	-	-	-	-	-	-
Parent Resource Center	3,150	-	-	-	-	-	-	-	-
Race to GED Expansion	69,565	79,463	74,113	83,369	77,360	(6,009)	77,360	77,360	77,360
Strategic Compensation	-	-	-	-	-	-	-	-	-
Plugged in Virginia	35,000	18,143	-	-	-	-	-	-	-
Virginia Tiered Systems of Supports	-	-	17,162	-	-	-	-	-	-
ESL Endorsement Program	-	970	-	-	-	-	-	-	-
Early Childhood	7,794	-	-	-	-	-	-	-	-
Positive Behavioral Intervention and Supports	-	5,812	-	-	-	-	-	-	-
Regional Governor's School Planning	-	40	1,924	-	-	-	-	-	-
Security Grant	63,555	93,600	26,400	-	-	-	-	-	-
Total State Revenues	406,346	438,256	320,842	358,700	357,736	(964)	357,736	357,736	357,736
Total Grant Expenditures	\$ 2,027,663	\$ 2,142,447	\$ 1,969,614	\$ 2,127,246	\$ 2,072,931	\$ (54,315)	\$ 2,072,931	\$ 2,072,931	\$ 2,067,107
Beginning Balance	78,474	78,138	78,474						
Ending Balance	\$ 78,138	\$ 78,474	\$ 78,474						

Grant Fund Budget

Budget Year 2020

G/L Account - Account Description	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2020 City Council/Board Approval	Difference Vs 2019 Adopted Budget
Fund 32 - School Grants Fund						
REVENUE						
Locations 200 - ISAEP Grant						
Function 00 - Revenue						
Sub-Function 00 - Revenues						
Level 9 - District Wide						
Program 000 - General Revenue						
32-200-00-00-9-000-61300 - ISAEP - GED Prep	7,859.00	8,418.26	8,294.01	7,859.00	8,356.00	497.00
Program 000 - General Revenue Totals	\$7,859.00	\$8,418.26	\$8,294.01	\$7,859.00	\$8,356.00	\$497.00
Level 9 - District Wide Totals	\$7,859.00	\$8,418.26	\$8,294.01	\$7,859.00	\$8,356.00	\$497.00
Sub-Function 00 - Revenues Totals	\$7,859.00	\$8,418.26	\$8,294.01	\$7,859.00	\$8,356.00	\$497.00
Function 00 - Revenue Totals	\$7,859.00	\$8,418.26	\$8,294.01	\$7,859.00	\$8,356.00	\$497.00
Locations 200 - ISAEP Grant Totals	\$7,859.00	\$8,418.26	\$8,294.01	\$7,859.00	\$8,356.00	\$497.00
Locations 210 - Project Graduation Grant						
Function 00 - Revenue						
Sub-Function 00 - Revenues						
Level 9 - District Wide						
Program 000 - General Revenue						
32-210-00-00-9-000-61357 - Project Graduation - Senior Year	893.00	.00	.00	.00	.00	.00
Program 000 - General Revenue Totals	\$893.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 9 - District Wide Totals	\$893.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function 00 - Revenues Totals	\$893.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Function 00 - Revenue Totals	\$893.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Locations 210 - Project Graduation Grant Totals	\$893.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Locations 220 - Race To GED Grant						
Function 00 - Revenue						
Sub-Function 00 - Revenues						
Level 9 - District Wide						
Program 000 - General Revenue						
32-220-00-00-9-000-61345 - Race to GED Expansion	69,565.14	79,463.11	74,113.30	83,369.00	77,360.00	(6,009.00)
Program 000 - General Revenue Totals	\$69,565.14	\$79,463.11	\$74,113.30	\$83,369.00	\$77,360.00	(\$6,009.00)
Level 9 - District Wide Totals	\$69,565.14	\$79,463.11	\$74,113.30	\$83,369.00	\$77,360.00	(\$6,009.00)
Sub-Function 00 - Revenues Totals	\$69,565.14	\$79,463.11	\$74,113.30	\$83,369.00	\$77,360.00	(\$6,009.00)
Function 00 - Revenue Totals	\$69,565.14	\$79,463.11	\$74,113.30	\$83,369.00	\$77,360.00	(\$6,009.00)
Locations 220 - Race To GED Grant Totals	\$69,565.14	\$79,463.11	\$74,113.30	\$83,369.00	\$77,360.00	(\$6,009.00)

Grant Fund Budget

Budget Year 2020

G/L Account - Account Description	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2020 City Council/Board Approval	Difference Vs 2019 Adopted Budget
Fund 32 - School Grants Fund						
REVENUE						
Locations 230 - Preschool Mini Grants						
Function 00 - Revenue						
Sub-Function 00 - Revenues						
Level 9 - District Wide						
Program 000 - General Revenue						
32-230-00-00-9-000-62210 - IDEA Part B Sec 619 Spec Ed Preschool 84.173	11,799.23	12,360.81	11,977.75	16,977.00	17,596.00	619.00
32-230-00-00-9-000-62211 - IDEA Part B Sec 619 Spec Ed Preschool Carryover 84.173	12,738.04	6,870.86	4,616.19	.00	.00	.00
Program 000 - General Revenue Totals	\$24,537.27	\$19,231.67	\$16,593.94	\$16,977.00	\$17,596.00	\$619.00
Level 9 - District Wide Totals	\$24,537.27	\$19,231.67	\$16,593.94	\$16,977.00	\$17,596.00	\$619.00
Sub-Function 00 - Revenues Totals	\$24,537.27	\$19,231.67	\$16,593.94	\$16,977.00	\$17,596.00	\$619.00
Function 00 - Revenue Totals	\$24,537.27	\$19,231.67	\$16,593.94	\$16,977.00	\$17,596.00	\$619.00
Locations 230 - Preschool Mini Grants Totals	\$24,537.27	\$19,231.67	\$16,593.94	\$16,977.00	\$17,596.00	\$619.00
Locations 240 - Adult Basic Education Grant						
Function 00 - Revenue						
Sub-Function 00 - Revenues						
Level 9 - District Wide						
Program 000 - General Revenue						
32-240-00-00-9-000-61115 - Adult Education	41,311.00	19,657.00	16,215.00	38,086.00	38,086.00	.00
32-240-00-00-9-000-61121 - Adult Literacy	105,037.49	103,859.30	85,853.00	90,802.00	90,802.00	.00
32-240-00-00-9-000-62300 - Adult Basic Ed 84.002	306,210.75	314,911.50	284,596.54	329,904.00	335,728.00	5,824.00
32-240-00-00-9-000-62305 - Corrections Ed & Other Institutionalized Indivs 84.002A	.00	.00	5,529.27	.00	.00	.00
32-240-00-00-9-000-63238 - Lead Agency Fees	.00	.00	250.00	.00	.00	.00
Program 000 - General Revenue Totals	\$452,559.24	\$438,427.80	\$392,443.81	\$458,792.00	\$464,616.00	\$5,824.00
Level 9 - District Wide Totals	\$452,559.24	\$438,427.80	\$392,443.81	\$458,792.00	\$464,616.00	\$5,824.00
Sub-Function 00 - Revenues Totals	\$452,559.24	\$438,427.80	\$392,443.81	\$458,792.00	\$464,616.00	\$5,824.00
Function 00 - Revenue Totals	\$452,559.24	\$438,427.80	\$392,443.81	\$458,792.00	\$464,616.00	\$5,824.00
Locations 240 - Adult Basic Education Grant Totals	\$452,559.24	\$438,427.80	\$392,443.81	\$458,792.00	\$464,616.00	\$5,824.00
Locations 250 - ESEA Title I Grant						
Function 00 - Revenue						
Sub-Function 00 - Revenues						
Level 9 - District Wide						
Program 000 - General Revenue						
32-250-00-00-9-000-62000 - NCLB Title I A 84.010	437,580.42	449,415.62	430,573.42	431,209.00	429,274.00	(1,935.00)
32-250-00-00-9-000-62001 - Title 1A Carryover 84.010	299.48	.00	.00	100,000.00	.00	(100,000.00)

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Fund 32 - School Grants Fund						
REVENUE						
Locations 250 - ESEA Title I Grant						
Function 00 - Revenue						
Sub-Function 00 - Revenues						
Level 9 - District Wide						
Program 000 - General Revenue						
Program 000 - General Revenue Totals	\$437,879.90	\$449,415.62	\$430,573.42	\$531,209.00	\$429,274.00	(\$101,935.00)
Level 9 - District Wide Totals	\$437,879.90	\$449,415.62	\$430,573.42	\$531,209.00	\$429,274.00	(\$101,935.00)
Sub-Function 00 - Revenues Totals	\$437,879.90	\$449,415.62	\$430,573.42	\$531,209.00	\$429,274.00	(\$101,935.00)
Function 00 - Revenue Totals	\$437,879.90	\$449,415.62	\$430,573.42	\$531,209.00	\$429,274.00	(\$101,935.00)
Locations 250 - ESEA Title I Grant Totals	\$437,879.90	\$449,415.62	\$430,573.42	\$531,209.00	\$429,274.00	(\$101,935.00)
Locations 270 - ESEA II A Teacher Qual Grant						
Function 00 - Revenue						
Sub-Function 00 - Revenues						
Level 9 - District Wide						
Program 000 - General Revenue						
32-270-00-00-9-000-62150 - NCLB Title II A Improving Teacher Quality 84.367	99,431.24	105,521.59	65,327.27	65,000.00	86,771.00	21,771.00
Program 000 - General Revenue Totals	\$99,431.24	\$105,521.59	\$65,327.27	\$65,000.00	\$86,771.00	\$21,771.00
Level 9 - District Wide Totals	\$99,431.24	\$105,521.59	\$65,327.27	\$65,000.00	\$86,771.00	\$21,771.00
Sub-Function 00 - Revenues Totals	\$99,431.24	\$105,521.59	\$65,327.27	\$65,000.00	\$86,771.00	\$21,771.00
Function 00 - Revenue Totals	\$99,431.24	\$105,521.59	\$65,327.27	\$65,000.00	\$86,771.00	\$21,771.00
Locations 270 - ESEA II A Teacher Qual Grant Totals	\$99,431.24	\$105,521.59	\$65,327.27	\$65,000.00	\$86,771.00	\$21,771.00
Locations 280 - ESEA III A Grant						
Function 00 - Revenue						
Sub-Function 00 - Revenues						
Level 9 - District Wide						
Program 000 - General Revenue						
32-280-00-00-9-000-62060 - NCLB Title III A LEP 84.365	8,485.01	.00	10,952.69	10,940.00	13,200.00	2,260.00
32-280-00-00-9-000-62061 - NCLB Title III A LEP Carryover	.00	11,058.52	.00	.00	.00	.00
32-280-00-00-9-000-62065 - Title III A Immigrant Children & Youth 84.365	.00	4,069.18	.00	.00	3,056.00	3,056.00
32-280-00-00-9-000-62066 - Title III A Immigrant Children & Youth Carryover 84.365	.00	193.76	2,413.52	.00	.00	.00
32-280-00-00-9-000-62152 - ESL Praxis Prep 84.367	.00	.00	4,000.00	.00	.00	.00
Program 000 - General Revenue Totals	\$8,485.01	\$15,321.46	\$17,366.21	\$10,940.00	\$16,256.00	\$5,316.00
Level 9 - District Wide Totals	\$8,485.01	\$15,321.46	\$17,366.21	\$10,940.00	\$16,256.00	\$5,316.00

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G/L Account - Account Description		2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2020 City Council/Board Approval	Difference Vs 2019 Adopted Budget
Fund 32 - School Grants Fund							
REVENUE							
Locations	280 - ESEA III A Grant						
Function	00 - Revenue						
	Sub-Function 00 - Revenues Totals	\$8,485.01	\$15,321.46	\$17,366.21	\$10,940.00	\$16,256.00	\$5,316.00
	Function 00 - Revenue Totals	\$8,485.01	\$15,321.46	\$17,366.21	\$10,940.00	\$16,256.00	\$5,316.00
Locations	280 - ESEA III A Grant Totals	\$8,485.01	\$15,321.46	\$17,366.21	\$10,940.00	\$16,256.00	\$5,316.00
Locations	300 - Flow Thru Title VI B Grant						
Function	00 - Revenue						
	Sub-Function 00 - Revenues						
	Level 9 - District Wide						
	Program 000 - General Revenue						
32-300-00-00-9-000-62120	- Flow Thru Title VI B 84.027	594,860.49	596,583.62	605,281.19	738,464.00	751,567.00	13,103.00
32-300-00-00-9-000-62121	- Flow Thru Title VIB Carryover 84.027	98,796.39	120,913.51	134,878.38	.00	.00	.00
32-300-00-00-9-000-62122	- Flow Thru Title VI B Champions Together 84.027A	.00	1,998.41	.00	.00	.00	.00
	Program 000 - General Revenue Totals	\$693,656.88	\$719,495.54	\$740,159.57	\$738,464.00	\$751,567.00	\$13,103.00
	Level 9 - District Wide Totals	\$693,656.88	\$719,495.54	\$740,159.57	\$738,464.00	\$751,567.00	\$13,103.00
	Sub-Function 00 - Revenues Totals	\$693,656.88	\$719,495.54	\$740,159.57	\$738,464.00	\$751,567.00	\$13,103.00
	Function 00 - Revenue Totals	\$693,656.88	\$719,495.54	\$740,159.57	\$738,464.00	\$751,567.00	\$13,103.00
Locations	300 - Flow Thru Title VI B Grant Totals	\$693,656.88	\$719,495.54	\$740,159.57	\$738,464.00	\$751,567.00	\$13,103.00
Locations	310 - Perkins Vocational Ed Grant						
Function	00 - Revenue						
	Sub-Function 00 - Revenues						
	Level 9 - District Wide						
	Program 000 - General Revenue						
32-310-00-00-9-000-62270	- Perkins Voc Ed 84.048	44,374.87	45,548.93	45,843.11	46,052.00	48,003.00	1,951.00
	Program 000 - General Revenue Totals	\$44,374.87	\$45,548.93	\$45,843.11	\$46,052.00	\$48,003.00	\$1,951.00
	Level 9 - District Wide Totals	\$44,374.87	\$45,548.93	\$45,843.11	\$46,052.00	\$48,003.00	\$1,951.00
	Sub-Function 00 - Revenues Totals	\$44,374.87	\$45,548.93	\$45,843.11	\$46,052.00	\$48,003.00	\$1,951.00
	Function 00 - Revenue Totals	\$44,374.87	\$45,548.93	\$45,843.11	\$46,052.00	\$48,003.00	\$1,951.00
Locations	310 - Perkins Vocational Ed Grant Totals	\$44,374.87	\$45,548.93	\$45,843.11	\$46,052.00	\$48,003.00	\$1,951.00
Locations	340 - School Security Grant						
Function	00 - Revenue						
	Sub-Function 00 - Revenues						
	Level 9 - District Wide						
	Program 000 - General Revenue						
32-340-00-00-9-000-61301	- School Security Grant	63,555.00	93,600.00	26,400.00	.00	.00	.00

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G/L Account - Account Description	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2020 City Council/Board Approval	Difference Vs 2019 Adopted Budget
Fund 32 - School Grants Fund						
REVENUE						
Locations 340 - School Security Grant						
Function 00 - Revenue						
Sub-Function 00 - Revenues						
Level 9 - District Wide						
Program 000 - General Revenue						
Program 000 - General Revenue Totals	\$63,555.00	\$93,600.00	\$26,400.00	\$0.00	\$0.00	\$0.00
Level 9 - District Wide Totals	\$63,555.00	\$93,600.00	\$26,400.00	\$0.00	\$0.00	\$0.00
Sub-Function 00 - Revenues Totals	\$63,555.00	\$93,600.00	\$26,400.00	\$0.00	\$0.00	\$0.00
Function 00 - Revenue Totals	\$63,555.00	\$93,600.00	\$26,400.00	\$0.00	\$0.00	\$0.00
Locations 340 - School Security Grant Totals	\$63,555.00	\$93,600.00	\$26,400.00	\$0.00	\$0.00	\$0.00
Locations 350 - Early Childhood Spec Ed Suppl						
Function 00 - Revenue						
Sub-Function 00 - Revenues						
Level 9 - District Wide						
Program 000 - General Revenue						
32-350-00-00-9-000-61527 - Early Childhood Special Education Supplemental Funds 2015	7,794.00	.00	.00	.00	.00	.00
Program 000 - General Revenue Totals	\$7,794.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 9 - District Wide Totals	\$7,794.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function 00 - Revenues Totals	\$7,794.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Function 00 - Revenue Totals	\$7,794.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Locations 350 - Early Childhood Spec Ed Suppl Totals	\$7,794.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Locations 360 - Parent Resource Center						
Function 00 - Revenue						
Sub-Function 00 - Revenues						
Level 9 - District Wide						
Program 000 - General Revenue						
32-360-00-00-9-000-61529 - Parent Resource Center Grant	3,150.06	.00	.00	.00	.00	.00
Program 000 - General Revenue Totals	\$3,150.06	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 9 - District Wide Totals	\$3,150.06	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function 00 - Revenues Totals	\$3,150.06	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Function 00 - Revenue Totals	\$3,150.06	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Locations 360 - Parent Resource Center Totals	\$3,150.06	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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G/L Account - Account Description	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2020 City Council/Board Approval	Difference Vs 2019 Adopted Budget
Fund 32 - School Grants Fund						
REVENUE						
Locations 370 - HS Program Innovation Planning						
Function 00 - Revenue						
Sub-Function 00 - Revenues						
Level 9 - District Wide						
Program 000 - General Revenue						
32-370-00-00-9-000-61539 - High School Program Innovation Planning Grant	16,726.48	.00	.00	.00	.00	.00
32-370-00-00-9-000-61540 - High School Program Innovation Planning Grant Carryover	17,404.96	13,270.51	.00	.00	.00	.00
32-370-00-00-9-000-61545 - High School Program Innovation Implementation Grant	.00	25,610.96	21,467.51	.00	.00	.00
Program 000 - General Revenue Totals	\$34,131.44	\$38,881.47	\$21,467.51	\$0.00	\$0.00	\$0.00
Level 9 - District Wide Totals	\$34,131.44	\$38,881.47	\$21,467.51	\$0.00	\$0.00	\$0.00
Sub-Function 00 - Revenues Totals	\$34,131.44	\$38,881.47	\$21,467.51	\$0.00	\$0.00	\$0.00
Function 00 - Revenue Totals	\$34,131.44	\$38,881.47	\$21,467.51	\$0.00	\$0.00	\$0.00
Locations 370 - HS Program Innovation Planning Totals	\$34,131.44	\$38,881.47	\$21,467.51	\$0.00	\$0.00	\$0.00
Locations 380 - Plugged In Virginia						
Function 00 - Revenue						
Sub-Function 00 - Revenues						
Level 9 - District Wide						
Program 000 - General Revenue						
32-380-00-00-9-000-61601 - Plugged In Virginia Grant	35,000.00	18,143.23	.00	.00	.00	.00
Program 000 - General Revenue Totals	\$35,000.00	\$18,143.23	\$0.00	\$0.00	\$0.00	\$0.00
Level 9 - District Wide Totals	\$35,000.00	\$18,143.23	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function 00 - Revenues Totals	\$35,000.00	\$18,143.23	\$0.00	\$0.00	\$0.00	\$0.00
Function 00 - Revenue Totals	\$35,000.00	\$18,143.23	\$0.00	\$0.00	\$0.00	\$0.00
Locations 380 - Plugged In Virginia Totals	\$35,000.00	\$18,143.23	\$0.00	\$0.00	\$0.00	\$0.00
Locations 390 - ESL Endorsement Program						
Function 00 - Revenue						
Sub-Function 00 - Revenues						
Level 9 - District Wide						
Program 000 - General Revenue						
32-390-00-00-9-000-61605 - ESL Endorsement Program	.00	970.50	.00	.00	.00	.00
Program 000 - General Revenue Totals	\$0.00	\$970.50	\$0.00	\$0.00	\$0.00	\$0.00
Level 9 - District Wide Totals	\$0.00	\$970.50	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function 00 - Revenues Totals	\$0.00	\$970.50	\$0.00	\$0.00	\$0.00	\$0.00

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G/L Account - Account Description	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2020 City Council/Board Approval	Difference Vs 2019 Adopted Budget
Fund 32 - School Grants Fund						
REVENUE						
Locations 390 - ESL Endorsement Program						
Function 00 - Revenue Totals	\$0.00	\$970.50	\$0.00	\$0.00	\$0.00	\$0.00
Locations 390 - ESL Endorsement Program Totals	\$0.00	\$970.50	\$0.00	\$0.00	\$0.00	\$0.00
Locations 400 - VA Preschool Initiative Grants						
Function 00 - Revenue						
Sub-Function 00 - Revenues						
Level 9 - District Wide						
Program 000 - General Revenue						
32-400-00-00-9-000-61610 - Virginia Preschool Initiative Startup Grant 240397	38,050.00	.00	.00	.00	.00	.00
32-400-00-00-9-000-61615 - Virginia Preschool Initiative Grant 240281	.00	69,413.00	69,413.00	138,584.00	143,132.00	4,548.00
Program 000 - General Revenue Totals	\$38,050.00	\$69,413.00	\$69,413.00	\$138,584.00	\$143,132.00	\$4,548.00
Level 9 - District Wide Totals	\$38,050.00	\$69,413.00	\$69,413.00	\$138,584.00	\$143,132.00	\$4,548.00
Sub-Function 00 - Revenues Totals	\$38,050.00	\$69,413.00	\$69,413.00	\$138,584.00	\$143,132.00	\$4,548.00
Function 00 - Revenue Totals	\$38,050.00	\$69,413.00	\$69,413.00	\$138,584.00	\$143,132.00	\$4,548.00
Locations 400 - VA Preschool Initiative Grants Totals	\$38,050.00	\$69,413.00	\$69,413.00	\$138,584.00	\$143,132.00	\$4,548.00
Locations 410 - Health Profession Opportunity						
Function 00 - Revenue						
Sub-Function 00 - Revenues						
Level 9 - District Wide						
Program 000 - General Revenue						
32-410-00-00-9-000-62350 - Health Profession Opportunity Grant 93.093	6,405.20	35,078.85	30,754.27	30,000.00	30,000.00	.00
Program 000 - General Revenue Totals	\$6,405.20	\$35,078.85	\$30,754.27	\$30,000.00	\$30,000.00	\$0.00
Level 9 - District Wide Totals	\$6,405.20	\$35,078.85	\$30,754.27	\$30,000.00	\$30,000.00	\$0.00
Sub-Function 00 - Revenues Totals	\$6,405.20	\$35,078.85	\$30,754.27	\$30,000.00	\$30,000.00	\$0.00
Function 00 - Revenue Totals	\$6,405.20	\$35,078.85	\$30,754.27	\$30,000.00	\$30,000.00	\$0.00
Locations 410 - Health Profession Opportunity Totals	\$6,405.20	\$35,078.85	\$30,754.27	\$30,000.00	\$30,000.00	\$0.00
Locations 420 - PBIS of the VTSS						
Function 00 - Revenue						
Sub-Function 00 - Revenues						
Level 9 - District Wide						
Program 000 - General Revenue						
32-420-00-00-9-000-61620 - PBIS of the VTSS 240427	.00	5,812.06	17,162.12	.00	.00	.00
Program 000 - General Revenue Totals	\$0.00	\$5,812.06	\$17,162.12	\$0.00	\$0.00	\$0.00
Level 9 - District Wide Totals	\$0.00	\$5,812.06	\$17,162.12	\$0.00	\$0.00	\$0.00

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G/L Account - Account Description		2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2020 City Council/Board Approval	Difference Vs 2019 Adopted Budget
Fund 32 - School Grants Fund							
REVENUE							
Locations	420 - PBIS of the VTSS						
Function	00 - Revenue						
	Sub-Function 00 - Revenues Totals	\$0.00	\$5,812.06	\$17,162.12	\$0.00	\$0.00	\$0.00
	Function 00 - Revenue Totals	\$0.00	\$5,812.06	\$17,162.12	\$0.00	\$0.00	\$0.00
Locations	420 - PBIS of the VTSS Totals	\$0.00	\$5,812.06	\$17,162.12	\$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	40.37	1,924.24	.00	.00	.00
	Program 000 - General Revenue Totals	\$0.00	\$40.37	\$1,924.24	\$0.00	\$0.00	\$0.00
	Level 9 - District Wide Totals	\$0.00	\$40.37	\$1,924.24	\$0.00	\$0.00	\$0.00
	Sub-Function 00 - Revenues Totals	\$0.00	\$40.37	\$1,924.24	\$0.00	\$0.00	\$0.00
	Function 00 - Revenue Totals	\$0.00	\$40.37	\$1,924.24	\$0.00	\$0.00	\$0.00
Locations	430 - Reg Gov Sch Planning Study Grant Totals	\$0.00	\$40.37	\$1,924.24	\$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	11,778.29	.00	.00	.00
	Program 000 - General Revenue Totals	\$0.00	\$0.00	\$11,778.29	\$0.00	\$0.00	\$0.00
	Level 9 - District Wide Totals	\$0.00	\$0.00	\$11,778.29	\$0.00	\$0.00	\$0.00
	Sub-Function 00 - Revenues Totals	\$0.00	\$0.00	\$11,778.29	\$0.00	\$0.00	\$0.00
	Function 00 - Revenue Totals	\$0.00	\$0.00	\$11,778.29	\$0.00	\$0.00	\$0.00
Locations	440 - Student Supp & Acad Achievement Totals	\$0.00	\$0.00	\$11,778.29	\$0.00	\$0.00	\$0.00
	REVENUE TOTALS	\$2,027,327.25	\$2,142,783.46	\$1,969,614.07	\$2,127,246.00	\$2,072,931.00	(\$54,315.00)

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G/L Account - Account Description	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2020 City Council/Board Approval	Difference Vs 2019 Adopted Budget
Fund 32 - School Grants Fund						
EXPENSE						
Locations 200 - ISAEP Grant						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 3 - Secondary						
Program 120 - Special Education						
32-200-61-10-3-120-71120 - Compensation-Instructional Salaries	7,301.00	7,820.03	7,704.63	7,301.00	7,762.00	461.00
32-200-61-10-3-120-72100 - FICA	558.00	598.23	589.38	558.00	594.00	36.00
Program 120 - Special Education Totals	\$7,859.00	\$8,418.26	\$8,294.01	\$7,859.00	\$8,356.00	\$497.00
Level 3 - Secondary Totals	\$7,859.00	\$8,418.26	\$8,294.01	\$7,859.00	\$8,356.00	\$497.00
Sub-Function 10 - Classroom Instruction Totals	\$7,859.00	\$8,418.26	\$8,294.01	\$7,859.00	\$8,356.00	\$497.00
Function 61 - Instruction Totals	\$7,859.00	\$8,418.26	\$8,294.01	\$7,859.00	\$8,356.00	\$497.00
Locations 200 - ISAEP Grant Totals	\$7,859.00	\$8,418.26	\$8,294.01	\$7,859.00	\$8,356.00	\$497.00
Locations 210 - Project Graduation Grant						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 3 - Secondary						
Program 110 - Regular Instruction						
32-210-61-10-3-110-73037 - Contractual Services - Other	893.00	.00	.00	.00	.00	.00
Program 110 - Regular Instruction Totals	\$893.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 3 - Secondary Totals	\$893.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function 10 - Classroom Instruction Totals	\$893.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Function 61 - Instruction Totals	\$893.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Locations 210 - Project Graduation Grant Totals	\$893.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Locations 220 - Race To GED Grant						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 7 - Adult						
Program 110 - Regular Instruction						
32-220-61-10-7-110-71120 - Compensation-Instructional Salaries	11,000.00	21,550.00	17,612.50	11,000.00	29,600.00	18,600.00
32-220-61-10-7-110-72100 - FICA	842.00	1,633.92	1,345.69	842.00	2,264.00	1,422.00
32-220-61-10-7-110-73037 - Contractual Services - Other	49,274.06	33,091.20	36,340.75	71,527.00	31,687.00	(39,840.00)
32-220-61-10-7-110-76435 - Supplies - Instructional	8,449.08	23,187.99	18,814.36	.00	13,809.00	13,809.00
Program 110 - Regular Instruction Totals	\$69,565.14	\$79,463.11	\$74,113.30	\$83,369.00	\$77,360.00	(\$6,009.00)
Level 7 - Adult Totals	\$69,565.14	\$79,463.11	\$74,113.30	\$83,369.00	\$77,360.00	(\$6,009.00)
Sub-Function 10 - Classroom Instruction Totals	\$69,565.14	\$79,463.11	\$74,113.30	\$83,369.00	\$77,360.00	(\$6,009.00)

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Fund 32 - School Grants Fund						
EXPENSE						
Locations 220 - Race To GED Grant						
Function 61 - Instruction Totals	\$69,565.14	\$79,463.11	\$74,113.30	\$83,369.00	\$77,360.00	(\$6,009.00)
Locations 220 - Race To GED Grant Totals	\$69,565.14	\$79,463.11	\$74,113.30	\$83,369.00	\$77,360.00	(\$6,009.00)
Locations 230 - Preschool Mini Grants						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 8 - Pre-K						
Program 180 - Pre-K Non- Sp Ed						
32-230-61-10-8-180-71120 - Compensation-Instructional Salaries	478.05	5,345.47	3,970.49	.00	.00	.00
32-230-61-10-8-180-71151 - Compensation-Instructional Asst	14,696.63	11,347.16	10,768.74	14,841.00	12,551.00	(2,290.00)
32-230-61-10-8-180-72100 - FICA	1,160.84	1,277.04	1,127.51	1,136.00	960.00	(176.00)
32-230-61-10-8-180-76435 - Supplies - Instructional	8,201.75	1,262.00	727.20	1,000.00	4,085.00	3,085.00
Program 180 - Pre-K Non- Sp Ed Totals	\$24,537.27	\$19,231.67	\$16,593.94	\$16,977.00	\$17,596.00	\$619.00
Level 8 - Pre-K Totals	\$24,537.27	\$19,231.67	\$16,593.94	\$16,977.00	\$17,596.00	\$619.00
Sub-Function 10 - Classroom Instruction Totals	\$24,537.27	\$19,231.67	\$16,593.94	\$16,977.00	\$17,596.00	\$619.00
Function 61 - Instruction Totals	\$24,537.27	\$19,231.67	\$16,593.94	\$16,977.00	\$17,596.00	\$619.00
Locations 230 - Preschool Mini Grants Totals	\$24,537.27	\$19,231.67	\$16,593.94	\$16,977.00	\$17,596.00	\$619.00
Locations 240 - Adult Basic Education Grant						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 7 - Adult						
Program 170 - Adult						
32-240-61-10-7-170-71120 - Compensation-Instructional Salaries	.00	.00	213,842.50	253,377.00	255,199.00	1,822.00
32-240-61-10-7-170-71150 - Compensation-Clerical	.00	.00	1,348.62	2,000.00	.00	(2,000.00)
32-240-61-10-7-170-72100 - FICA	.00	.00	16,499.30	19,536.00	19,523.00	(13.00)
32-240-61-10-7-170-73037 - Contractual Services - Other	.00	.00	20,731.81	18,689.00	35,062.00	16,373.00
32-240-61-10-7-170-75202 - Telephone Services	.00	.00	452.98	17,585.00	13,314.00	(4,271.00)
32-240-61-10-7-170-75821 - ABE Allgy/CF	19,384.50	20,542.42	.00	.00	.00	.00
32-240-61-10-7-170-75822 - ABE Covington	9,686.27	9,164.21	.00	.00	.00	.00
32-240-61-10-7-170-75823 - ABE Salem	20,969.00	23,625.33	.00	.00	.00	.00
32-240-61-10-7-170-75824 - ABE Botetourt	26,110.11	29,357.31	.00	.00	.00	.00
32-240-61-10-7-170-75825 - ABE Craig	3,387.45	6,336.58	.00	.00	.00	.00
32-240-61-10-7-170-75826 - ABE Roanoke City	157,984.07	159,491.93	.00	.00	.00	.00
32-240-61-10-7-170-75827 - ABE Roanoke Co	68,689.35	66,393.72	.00	.00	.00	.00

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G/L Account - Account Description	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2020 City Council/Board Approval	Difference Vs 2019 Adopted Budget
Fund 32 - School Grants Fund						
EXPENSE						
Locations 240 - Adult Basic Education Grant						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 7 - Adult						
Program 170 - Adult						
32-240-61-10-7-170-75828 - ABE Region 5 GAE	41,311.00	19,657.00	.00	.00	.00	.00
32-240-61-10-7-170-75829 - ABE Region 5 Leadership	105,037.49	103,859.30	.00	.00	.00	.00
32-240-61-10-7-170-76435 - Supplies - Instructional	.00	.00	31,721.33	18,717.00	12,630.00	(6,087.00)
Program 170 - Adult Totals	\$452,559.24	\$438,427.80	\$284,596.54	\$329,904.00	\$335,728.00	\$5,824.00
Program 171 - Adult GAE						
32-240-61-10-7-171-71120 - Compensation-Instructional Salaries	.00	.00	.00	13,400.00	15,075.00	1,675.00
32-240-61-10-7-171-72100 - FICA	.00	.00	.00	1,025.00	1,153.00	128.00
32-240-61-10-7-171-73037 - Contractual Services - Other	.00	.00	16,215.00	22,938.00	20,452.00	(2,486.00)
32-240-61-10-7-171-76435 - Supplies - Instructional	.00	.00	.00	723.00	1,406.00	683.00
Program 171 - Adult GAE Totals	\$0.00	\$0.00	\$16,215.00	\$38,086.00	\$38,086.00	\$0.00
Program 172 - Adult Leadership						
32-240-61-10-7-172-71110 - Compensation-Administrative	.00	.00	73,205.65	75,550.00	74,836.00	(714.00)
32-240-61-10-7-172-71150 - Compensation-Clerical	.00	.00	.00	1,000.00	.00	(1,000.00)
32-240-61-10-7-172-72100 - FICA	.00	.00	350.02	501.00	10,941.00	10,440.00
32-240-61-10-7-172-73037 - Contractual Services - Other	.00	.00	1,522.61	8,121.00	525.00	(7,596.00)
32-240-61-10-7-172-75530 - Travel - Other	.00	.00	1,680.50	5,000.00	4,000.00	(1,000.00)
32-240-61-10-7-172-76435 - Supplies - Instructional	.00	.00	9,344.22	630.00	500.00	(130.00)
Program 172 - Adult Leadership Totals	\$0.00	\$0.00	\$86,103.00	\$90,802.00	\$90,802.00	\$0.00
Program 173 - Adult C&I						
32-240-61-10-7-173-73037 - Contractual Services - Other	.00	.00	5,529.27	.00	.00	.00
Program 173 - Adult C&I Totals	\$0.00	\$0.00	\$5,529.27	\$0.00	\$0.00	\$0.00
Level 7 - Adult Totals	\$452,559.24	\$438,427.80	\$392,443.81	\$458,792.00	\$464,616.00	\$5,824.00
Sub-Function 10 - Classroom Instruction Totals	\$452,559.24	\$438,427.80	\$392,443.81	\$458,792.00	\$464,616.00	\$5,824.00
Function 61 - Instruction Totals	\$452,559.24	\$438,427.80	\$392,443.81	\$458,792.00	\$464,616.00	\$5,824.00
Locations 240 - Adult Basic Education Grant Totals	\$452,559.24	\$438,427.80	\$392,443.81	\$458,792.00	\$464,616.00	\$5,824.00

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G/L Account - Account Description	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2020 City Council/Board Approval	Difference Vs 2019 Adopted Budget
Fund 32 - School Grants Fund						
EXPENSE						
Locations 250 - ESEA Title I Grant						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 2 - Elementary						
Program 110 - Regular Instruction						
32-250-61-10-2-110-71120 - Compensation-Instructional Salaries	186,774.42	208,479.92	203,406.66	195,885.00	196,332.00	447.00
32-250-61-10-2-110-71151 - Compensation-Instructional Asst	28,945.14	37,901.54	41,452.35	29,556.00	47,271.00	17,715.00
32-250-61-10-2-110-71522 - Compensation-REWIP Retirees	11,580.24	.00	.00	.00	.00	.00
32-250-61-10-2-110-71650 - Compensation-NBC Teacher Bonus	.00	.00	.00	.00	4,185.00	4,185.00
32-250-61-10-2-110-72100 - FICA	16,065.93	16,956.96	16,353.50	17,247.00	18,043.00	796.00
32-250-61-10-2-110-72210 - VRS Pension Contribution	26,429.77	31,559.59	33,126.14	36,792.00	36,981.00	189.00
32-250-61-10-2-110-72220 - VRS Hybrid Pension Contribution	(330.40)	1,479.28	6,849.48	.00	.00	.00
32-250-61-10-2-110-72300 - Group Health and Dental Insurance	31,664.03	32,283.96	50,938.36	38,408.00	39,945.00	1,537.00
32-250-61-10-2-110-72400 - VRS Group Life Insurance	2,209.95	2,929.65	3,208.88	2,953.00	3,090.00	137.00
32-250-61-10-2-110-72510 - Hybrid Disability Insurance	.00	27.28	113.30	.00	.00	.00
32-250-61-10-2-110-72750 - VRS Retiree Health Care Credit	1,967.26	2,501.47	3,012.93	2,773.00	2,831.00	58.00
32-250-61-10-2-110-73037 - Contractual Services - Other	57,400.00	2,900.00	23,884.71	10,000.00	22,398.00	12,398.00
32-250-61-10-2-110-73255 - Professional Development	2,367.00	3,360.53	2,909.93	6,000.00	6,000.00	.00
32-250-61-10-2-110-75530 - Travel - Other	1,289.30	4,970.62	2,091.77	6,000.00	6,000.00	.00
32-250-61-10-2-110-76435 - Supplies - Instructional	70,675.27	103,729.13	43,225.41	85,595.00	46,198.00	(39,397.00)
32-250-61-10-2-110-76901 - Non-Comp Exp - Grant Prior Year Carryover	1,177.68	.00	.00	100,000.00	.00	(100,000.00)
Program 110 - Regular Instruction Totals	\$438,215.59	\$449,079.93	\$430,573.42	\$531,209.00	\$429,274.00	(\$101,935.00)
Level 2 - Elementary Totals	\$438,215.59	\$449,079.93	\$430,573.42	\$531,209.00	\$429,274.00	(\$101,935.00)
Sub-Function 10 - Classroom Instruction Totals	\$438,215.59	\$449,079.93	\$430,573.42	\$531,209.00	\$429,274.00	(\$101,935.00)
Function 61 - Instruction Totals	\$438,215.59	\$449,079.93	\$430,573.42	\$531,209.00	\$429,274.00	(\$101,935.00)
Locations 250 - ESEA Title I Grant Totals	\$438,215.59	\$449,079.93	\$430,573.42	\$531,209.00	\$429,274.00	(\$101,935.00)
Locations 270 - ESEA II A Teacher Qual Grant						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 2 - Elementary						
Program 110 - Regular Instruction						
32-270-61-10-2-110-71120 - Compensation-Instructional Salaries	45,443.04	46,511.04	.00	.00	.00	.00
32-270-61-10-2-110-72100 - FICA	3,410.07	2,996.81	.00	.00	.00	.00

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Fund 32 - School Grants Fund						
EXPENSE						
Locations 270 - ESEA II A Teacher Qual Grant						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 2 - Elementary						
Program 110 - Regular Instruction						
32-270-61-10-2-110-72210 - VRS Pension Contribution	6,389.28	.00	.00	.00	.00	.00
32-270-61-10-2-110-72220 - VRS Hybrid Pension Contribution	.00	6,965.08	.00	.00	.00	.00
32-270-61-10-2-110-72300 - Group Health and Dental Insurance	.00	8,406.86	.00	.00	.00	.00
32-270-61-10-2-110-72400 - VRS Group Life Insurance	540.77	622.44	.00	.00	.00	.00
32-270-61-10-2-110-72510 - Hybrid Disability Insurance	.00	128.30	.00	.00	.00	.00
32-270-61-10-2-110-72750 - VRS Retiree Health Care Credit	481.68	527.40	.00	.00	.00	.00
32-270-61-10-2-110-73225 - Professional Development - Conferences	26,021.49	18,342.76	49,946.09	10,000.00	9,050.00	(950.00)
32-270-61-10-2-110-75530 - Travel - Other	12,185.66	11,537.80	10,165.85	10,000.00	17,510.00	7,510.00
32-270-61-10-2-110-76115 - Supplies - Training	4,959.25	4,682.86	5,215.33	1,666.00	3,243.00	1,577.00
Program 110 - Regular Instruction Totals	\$99,431.24	\$100,721.35	\$65,327.27	\$21,666.00	\$29,803.00	\$8,137.00
Level 2 - Elementary Totals	\$99,431.24	\$100,721.35	\$65,327.27	\$21,666.00	\$29,803.00	\$8,137.00
Level 3 - Secondary						
Program 110 - Regular Instruction						
32-270-61-10-3-110-73225 - Professional Development - Conferences	.00	2,399.76	.00	10,000.00	23,064.00	13,064.00
32-270-61-10-3-110-75530 - Travel - Other	.00	.00	.00	10,000.00	5,104.00	(4,896.00)
32-270-61-10-3-110-76115 - Supplies - Training	.00	.00	.00	1,666.00	316.00	(1,350.00)
Program 110 - Regular Instruction Totals	\$0.00	\$2,399.76	\$0.00	\$21,666.00	\$28,484.00	\$6,818.00
Level 3 - Secondary Totals	\$0.00	\$2,399.76	\$0.00	\$21,666.00	\$28,484.00	\$6,818.00
Level 4 - Middle						
Program 110 - Regular Instruction						
32-270-61-10-4-110-73225 - Professional Development - Conferences	.00	2,400.48	.00	10,000.00	23,064.00	13,064.00
32-270-61-10-4-110-75530 - Travel - Other	.00	.00	.00	10,000.00	5,104.00	(4,896.00)
32-270-61-10-4-110-76115 - Supplies - Training	.00	.00	.00	1,668.00	316.00	(1,352.00)
Program 110 - Regular Instruction Totals	\$0.00	\$2,400.48	\$0.00	\$21,668.00	\$28,484.00	\$6,816.00
Level 4 - Middle Totals	\$0.00	\$2,400.48	\$0.00	\$21,668.00	\$28,484.00	\$6,816.00
Sub-Function 10 - Classroom Instruction Totals	\$99,431.24	\$105,521.59	\$65,327.27	\$65,000.00	\$86,771.00	\$21,771.00
Function 61 - Instruction Totals	\$99,431.24	\$105,521.59	\$65,327.27	\$65,000.00	\$86,771.00	\$21,771.00
Locations 270 - ESEA II A Teacher Qual Grant Totals	\$99,431.24	\$105,521.59	\$65,327.27	\$65,000.00	\$86,771.00	\$21,771.00

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Fund 32 - School Grants Fund						
EXPENSE						
Locations 280 - ESEA III A Grant						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 2 - Elementary						
Program 110 - Regular Instruction						
32-280-61-10-2-110-71120 - Compensation-Instructional Salaries	7,882.02	10,272.65	10,041.34	10,162.00	12,261.00	2,099.00
32-280-61-10-2-110-72100 - FICA	602.99	785.87	768.17	778.00	939.00	161.00
32-280-61-10-2-110-73037 - Contractual Services - Other	.00	.00	4,000.00	.00	.00	.00
Program 110 - Regular Instruction Totals	\$8,485.01	\$11,058.52	\$14,809.51	\$10,940.00	\$13,200.00	\$2,260.00
Program 129 - Immigrant Children & Youth						
32-280-61-10-2-129-71101 - Compensation-Grant Prior Year Carryover	.00	.00	2,375.00	.00	.00	.00
32-280-61-10-2-129-71120 - Compensation-Instructional Salaries	.00	3,960.00	.00	.00	2,839.00	2,839.00
32-280-61-10-2-129-72100 - FICA	.00	302.94	.00	.00	217.00	217.00
32-280-61-10-2-129-72901 - Benefits - Grant Prior Year Carryover	.00	.00	181.70	.00	.00	.00
Program 129 - Immigrant Children & Youth Totals	\$0.00	\$4,262.94	\$2,556.70	\$0.00	\$3,056.00	\$3,056.00
Level 2 - Elementary Totals	\$8,485.01	\$15,321.46	\$17,366.21	\$10,940.00	\$16,256.00	\$5,316.00
Sub-Function 10 - Classroom Instruction Totals	\$8,485.01	\$15,321.46	\$17,366.21	\$10,940.00	\$16,256.00	\$5,316.00
Function 61 - Instruction Totals	\$8,485.01	\$15,321.46	\$17,366.21	\$10,940.00	\$16,256.00	\$5,316.00
Locations 280 - ESEA III A Grant Totals	\$8,485.01	\$15,321.46	\$17,366.21	\$10,940.00	\$16,256.00	\$5,316.00
Locations 300 - Flow Thru Title VI B Grant						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 2 - Elementary						
Program 120 - Special Education						
32-300-61-10-2-120-71120 - Compensation-Instructional Salaries	33,651.32	29,734.76	34,122.51	30,244.00	6,400.00	(23,844.00)
32-300-61-10-2-120-71151 - Compensation-Instructional Asst	159,337.88	167,546.10	182,474.41	187,616.00	212,442.00	24,826.00
32-300-61-10-2-120-71200 - Compensation-OT	.00	8.63	.00	.00	.00	.00
32-300-61-10-2-120-72100 - FICA	12,891.41	14,149.05	14,942.85	16,667.00	16,742.00	75.00
32-300-61-10-2-120-72210 - VRS Pension Contribution	13,707.23	8,679.19	9,326.04	9,513.00	27,572.00	18,059.00
32-300-61-10-2-120-72220 - VRS Hybrid Pension Contribution	7,940.28	12,091.96	19,325.79	20,743.00	.00	(20,743.00)
32-300-61-10-2-120-72300 - Group Health and Dental Insurance	49,664.54	28,657.58	67,063.88	76,076.00	75,530.00	(546.00)
32-300-61-10-2-120-72400 - VRS Group Life Insurance	1,884.84	1,970.16	2,300.15	2,429.00	2,303.00	(126.00)
32-300-61-10-2-120-72510 - Hybrid Disability Insurance	176.95	174.60	331.13	412.00	.00	(412.00)

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Fund 32 - School Grants Fund						
EXPENSE						
Locations 300 - Flow Thru Title VI B Grant						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 2 - Elementary						
Program 120 - Special Education						
32-300-61-10-2-120-72750 - VRS Retiree Health Care Credit	1,635.83	1,617.50	2,159.37	2,281.00	2,110.00	(171.00)
32-300-61-10-2-120-73037 - Contractual Services - Other	11,232.00	13,920.00	14,143.75	2,044.00	2,044.00	.00
32-300-61-10-2-120-73305 - Set Aside Funds	.00	.00	.00	5,382.00	5,382.00	.00
32-300-61-10-2-120-76045 - Furniture and Equip <\$5,000	.00	.00	3,302.00	.00	.00	.00
32-300-61-10-2-120-76435 - Supplies - Instructional	1,010.32	11,642.13	29,811.63	1,000.00	12,669.00	11,669.00
Program 120 - Special Education Totals	\$293,132.60	\$290,191.66	\$379,303.51	\$354,407.00	\$363,194.00	\$8,787.00
Level 2 - Elementary Totals	\$293,132.60	\$290,191.66	\$379,303.51	\$354,407.00	\$363,194.00	\$8,787.00
Level 3 - Secondary						
Program 120 - Special Education						
32-300-61-10-3-120-71120 - Compensation-Instructional Salaries	27,340.07	14,666.75	16,236.41	6,400.00	6,400.00	.00
32-300-61-10-3-120-71151 - Compensation-Instructional Asst	48,927.12	50,489.71	49,964.27	51,861.00	51,253.00	(608.00)
32-300-61-10-3-120-72100 - FICA	5,778.26	4,866.58	4,988.84	4,457.00	4,411.00	(46.00)
32-300-61-10-3-120-72210 - VRS Pension Contribution	6,804.12	7,271.88	6,569.96	8,464.00	8,036.00	(428.00)
32-300-61-10-3-120-72220 - VRS Hybrid Pension Contribution	.00	.00	1,211.26	.00	.00	.00
32-300-61-10-3-120-72300 - Group Health and Dental Insurance	7,296.74	7,294.11	6,924.88	7,960.00	8,279.00	319.00
32-300-61-10-3-120-72400 - VRS Group Life Insurance	575.88	649.68	624.58	680.00	671.00	(9.00)
32-300-61-10-3-120-72510 - Hybrid Disability Insurance	.00	.00	12.03	.00	.00	.00
32-300-61-10-3-120-72750 - VRS Retiree Health Care Credit	512.88	550.56	586.35	638.00	615.00	(23.00)
32-300-61-10-3-120-73037 - Contractual Services - Other	12,779.25	16,000.00	8,096.96	2,045.00	2,045.00	.00
32-300-61-10-3-120-76045 - Furniture and Equip <\$5,000	.00	4,946.98	461.25	.00	.00	.00
32-300-61-10-3-120-76435 - Supplies - Instructional	.00	11,992.15	9,089.96	1,000.00	1,000.00	.00
Program 120 - Special Education Totals	\$110,014.32	\$118,728.40	\$104,766.75	\$83,505.00	\$82,710.00	(\$795.00)
Program 152 - Champions Together						
32-300-61-10-3-152-71120 - Compensation-Instructional Salaries	.00	1,100.00	.00	.00	.00	.00
32-300-61-10-3-152-71151 - Compensation-Instructional Asst	.00	400.00	.00	.00	.00	.00
32-300-61-10-3-152-72100 - FICA	.00	114.75	.00	.00	.00	.00
32-300-61-10-3-152-76435 - Supplies - Instructional	.00	383.66	.00	.00	.00	.00
Program 152 - Champions Together Totals	\$0.00	\$1,998.41	\$0.00	\$0.00	\$0.00	\$0.00

Grant Fund Budget

Budget Year 2020

G/L Account - Account Description	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2020 City Council/Board Approval	Difference Vs 2019 Adopted Budget
Fund 32 - School Grants Fund						
EXPENSE						
Locations 300 - Flow Thru Title VI B Grant						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 3 - Secondary Totals	\$110,014.32	\$120,726.81	\$104,766.75	\$83,505.00	\$82,710.00	(\$795.00)
Level 4 - Middle						
Program 120 - Special Education						
32-300-61-10-4-120-71120 - Compensation-Instructional Salaries	151,832.74	162,380.23	115,134.30	148,656.00	156,458.00	7,802.00
32-300-61-10-4-120-71151 - Compensation-Instructional Asst	55,547.89	57,134.15	56,543.68	57,490.00	53,609.00	(3,881.00)
32-300-61-10-4-120-72100 - FICA	14,575.03	15,422.25	11,264.46	15,771.00	16,070.00	299.00
32-300-61-10-4-120-72210 - VRS Pension Contribution	27,682.92	29,359.44	29,072.07	32,599.00	31,935.00	(664.00)
32-300-61-10-4-120-72300 - Group Health and Dental Insurance	34,245.70	33,075.81	33,381.60	37,918.00	39,435.00	1,517.00
32-300-61-10-4-120-72400 - VRS Group Life Insurance	2,342.76	2,623.50	2,333.53	2,617.00	2,668.00	51.00
32-300-61-10-4-120-72750 - VRS Retiree Health Care Credit	2,086.92	2,222.96	2,191.13	2,457.00	2,444.00	(13.00)
32-300-61-10-4-120-72800 - Termination Pay for Vac/Sick Leave	.00	.00	138.67	.00	.00	.00
32-300-61-10-4-120-73037 - Contractual Services - Other	2,196.00	1,784.00	1,052.50	2,044.00	2,044.00	.00
32-300-61-10-4-120-76045 - Furniture and Equip <\$5,000	.00	1,893.39	.00	.00	.00	.00
32-300-61-10-4-120-76435 - Supplies - Instructional	.00	2,681.34	4,977.37	1,000.00	1,000.00	.00
Program 120 - Special Education Totals	\$290,509.96	\$308,577.07	\$256,089.31	\$300,552.00	\$305,663.00	\$5,111.00
Level 4 - Middle Totals	\$290,509.96	\$308,577.07	\$256,089.31	\$300,552.00	\$305,663.00	\$5,111.00
Sub-Function 10 - Classroom Instruction Totals	\$693,656.88	\$719,495.54	\$740,159.57	\$738,464.00	\$751,567.00	\$13,103.00
Function 61 - Instruction Totals	\$693,656.88	\$719,495.54	\$740,159.57	\$738,464.00	\$751,567.00	\$13,103.00
Locations 300 - Flow Thru Title VI B Grant Totals	\$693,656.88	\$719,495.54	\$740,159.57	\$738,464.00	\$751,567.00	\$13,103.00
Locations 310 - Perkins Vocational Ed Grant						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 3 - Secondary						
Program 130 - Vocational						
32-310-61-10-3-130-71120 - Compensation-Instructional Salaries	4,994.00	8,602.00	10,230.00	3,000.00	.00	(3,000.00)
32-310-61-10-3-130-72100 - FICA	382.04	658.06	782.60	226.00	.00	(226.00)
32-310-61-10-3-130-73037 - Contractual Services - Other	12,476.99	6,401.67	6,856.40	7,125.00	5,845.00	(1,280.00)
32-310-61-10-3-130-75530 - Travel - Other	4,796.91	2,630.82	1,826.83	9,000.00	1,900.00	(7,100.00)
32-310-61-10-3-130-76435 - Supplies - Instructional	21,724.93	27,256.38	26,147.28	26,701.00	26,357.00	(344.00)
Program 130 - Vocational Totals	\$44,374.87	\$45,548.93	\$45,843.11	\$46,052.00	\$34,102.00	(\$11,950.00)
Level 3 - Secondary Totals	\$44,374.87	\$45,548.93	\$45,843.11	\$46,052.00	\$34,102.00	(\$11,950.00)

Grant Fund Budget

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G/L Account - Account Description	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2020 City Council/Board Approval	Difference Vs 2019 Adopted Budget
Fund 32 - School Grants Fund						
EXPENSE						
Locations 310 - Perkins Vocational Ed Grant						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 4 - Middle						
Program 130 - Vocational						
32-310-61-10-4-130-73037 - Contractual Services - Other	.00	.00	.00	.00	2,505.00	2,505.00
32-310-61-10-4-130-75530 - Travel - Other	.00	.00	.00	.00	100.00	100.00
32-310-61-10-4-130-76435 - Supplies - Instructional	.00	.00	.00	.00	11,296.00	11,296.00
Program 130 - Vocational Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$13,901.00	\$13,901.00
Level 4 - Middle Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$13,901.00	\$13,901.00
Sub-Function 10 - Classroom Instruction Totals	\$44,374.87	\$45,548.93	\$45,843.11	\$46,052.00	\$48,003.00	\$1,951.00
Function 61 - Instruction Totals	\$44,374.87	\$45,548.93	\$45,843.11	\$46,052.00	\$48,003.00	\$1,951.00
Locations 310 - Perkins Vocational Ed Grant Totals	\$44,374.87	\$45,548.93	\$45,843.11	\$46,052.00	\$48,003.00	\$1,951.00
Locations 340 - School Security Grant						
Function 64 - Operation & Maintenance						
Sub-Function 64 - Operation & Maintenance						
Level 2 - Elementary						
Program 460 - Security Services						
32-340-64-64-2-460-73181 - Repair/Maint - Other Contracted - Carver	.00	31,200.00	.00	.00	.00	.00
32-340-64-64-2-460-73182 - Repair/Maint - Other Contracted - West	.00	31,200.00	.00	.00	.00	.00
32-340-64-64-2-460-73183 - Repair/Maint - Other Contracted - East	.00	31,200.00	.00	.00	.00	.00
Program 460 - Security Services Totals	\$0.00	\$93,600.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 2 - Elementary Totals	\$0.00	\$93,600.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 3 - Secondary						
Program 460 - Security Services						
32-340-64-64-3-460-73180 - Repair/Maint - Other Contracted	63,555.00	.00	.00	.00	.00	.00
Program 460 - Security Services Totals	\$63,555.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 3 - Secondary Totals	\$63,555.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 4 - Middle						
Program 460 - Security Services						
32-340-64-64-4-460-73180 - Repair/Maint - Other Contracted	.00	.00	26,400.00	.00	.00	.00
Program 460 - Security Services Totals	\$0.00	\$0.00	\$26,400.00	\$0.00	\$0.00	\$0.00
Level 4 - Middle Totals	\$0.00	\$0.00	\$26,400.00	\$0.00	\$0.00	\$0.00
Sub-Function 64 - Operation & Maintenance Totals	\$63,555.00	\$93,600.00	\$26,400.00	\$0.00	\$0.00	\$0.00

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G/L Account - Account Description	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2020 City Council/Board Approval	Difference Vs 2019 Adopted Budget
Fund 32 - School Grants Fund						
EXPENSE						
Locations 340 - School Security Grant						
Function 64 - Operation & Maintenance Totals	\$63,555.00	\$93,600.00	\$26,400.00	\$0.00	\$0.00	\$0.00
Locations 340 - School Security Grant Totals	\$63,555.00	\$93,600.00	\$26,400.00	\$0.00	\$0.00	\$0.00
Locations 350 - Early Childhood Spec Ed Suppl						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 2 - Elementary						
Program 120 - Special Education						
32-350-61-10-2-120-75530 - Travel - Other	882.23	.00	.00	.00	.00	.00
32-350-61-10-2-120-76431 - Special Ed - General	6,911.77	.00	.00	.00	.00	.00
Program 120 - Special Education Totals	\$7,794.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 2 - Elementary Totals	\$7,794.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function 10 - Classroom Instruction Totals	\$7,794.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Function 61 - Instruction Totals	\$7,794.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Locations 350 - Early Childhood Spec Ed Suppl Totals	\$7,794.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Locations 360 - Parent Resource Center						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 2 - Elementary						
Program 120 - Special Education						
32-360-61-10-2-120-71120 - Compensation-Instructional Salaries	2,877.00	.00	.00	.00	.00	.00
32-360-61-10-2-120-72100 - FICA	219.99	.00	.00	.00	.00	.00
32-360-61-10-2-120-76435 - Supplies - Instructional	53.07	.00	.00	.00	.00	.00
Program 120 - Special Education Totals	\$3,150.06	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 2 - Elementary Totals	\$3,150.06	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function 10 - Classroom Instruction Totals	\$3,150.06	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Function 61 - Instruction Totals	\$3,150.06	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Locations 360 - Parent Resource Center Totals	\$3,150.06	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Locations 370 - HS Program Innovation Planning						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 3 - Secondary						
Program 110 - Regular Instruction						
32-370-61-10-3-110-71101 - Compensation-Grant Prior Year Carryover	.00	2,446.50	.00	.00	.00	.00
32-370-61-10-3-110-71120 - Compensation-Instructional Salaries	3,111.00	.00	.00	.00	.00	.00

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Budget Year 2020

G/L Account - Account Description	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2020 City Council/Board Approval	Difference Vs 2019 Adopted Budget
Fund 32 - School Grants Fund						
EXPENSE						
Locations 370 - HS Program Innovation Planning						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 3 - Secondary						
Program 110 - Regular Instruction						
32-370-61-10-3-110-71520 - Compensation-Substitutes	4,400.00	.00	.00	.00	.00	.00
32-370-61-10-3-110-72100 - FICA	237.92	.00	.00	.00	.00	.00
32-370-61-10-3-110-72901 - Benefits - Grant Prior Year Carryover	.00	187.22	.00	.00	.00	.00
32-370-61-10-3-110-73035 - Consultants	3,442.31	.00	.00	.00	.00	.00
32-370-61-10-3-110-73255 - Professional Development	5,535.25	.00	.00	.00	.00	.00
32-370-61-10-3-110-76901 - Non-Comp Exp - Grant Prior Year Carryover	17,404.96	9,774.39	.00	.00	.00	.00
Program 110 - Regular Instruction Totals	\$34,131.44	\$12,408.11	\$0.00	\$0.00	\$0.00	\$0.00
Program 114 - Implementation						
32-370-61-10-3-114-71120 - Compensation-Instructional Salaries	.00	12,000.00	7,633.75	.00	.00	.00
32-370-61-10-3-114-71520 - Compensation-Substitutes	.00	1,781.84	.00	.00	.00	.00
32-370-61-10-3-114-72100 - FICA	.00	918.00	583.97	.00	.00	.00
32-370-61-10-3-114-73035 - Consultants	.00	3,250.00	.00	.00	.00	.00
32-370-61-10-3-114-73255 - Professional Development	.00	7,035.32	13,249.79	.00	.00	.00
32-370-61-10-3-114-76435 - Supplies - Instructional	.00	1,488.20	.00	.00	.00	.00
Program 114 - Implementation Totals	\$0.00	\$26,473.36	\$21,467.51	\$0.00	\$0.00	\$0.00
Level 3 - Secondary Totals	\$34,131.44	\$38,881.47	\$21,467.51	\$0.00	\$0.00	\$0.00
Sub-Function 10 - Classroom Instruction Totals	\$34,131.44	\$38,881.47	\$21,467.51	\$0.00	\$0.00	\$0.00
Function 61 - Instruction Totals	\$34,131.44	\$38,881.47	\$21,467.51	\$0.00	\$0.00	\$0.00
Locations 370 - HS Program Innovation Planning Totals	\$34,131.44	\$38,881.47	\$21,467.51	\$0.00	\$0.00	\$0.00
Locations 380 - Plugged In Virginia						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 7 - Adult						
Program 110 - Regular Instruction						
32-380-61-10-7-110-71120 - Compensation-Instructional Salaries	17,275.00	5,250.00	.00	.00	.00	.00
32-380-61-10-7-110-72100 - FICA	1,321.54	401.63	.00	.00	.00	.00
32-380-61-10-7-110-73037 - Contractual Services - Other	11,172.46	6,617.00	.00	.00	.00	.00

Grant Fund Budget

Budget Year 2020

G/L Account - Account Description	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2020 City Council/Board Approval	Difference Vs 2019 Adopted Budget
Fund 32 - School Grants Fund						
EXPENSE						
Locations 380 - Plugged In Virginia						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 7 - Adult						
Program 110 - Regular Instruction						
32-380-61-10-7-110-73245 - Professional Development - Tuition Assistance	5,231.00	.00	.00	.00	.00	.00
32-380-61-10-7-110-76435 - Supplies - Instructional	.00	5,874.60	.00	.00	.00	.00
Program 110 - Regular Instruction Totals	\$35,000.00	\$18,143.23	\$0.00	\$0.00	\$0.00	\$0.00
Level 7 - Adult Totals	\$35,000.00	\$18,143.23	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function 10 - Classroom Instruction Totals	\$35,000.00	\$18,143.23	\$0.00	\$0.00	\$0.00	\$0.00
Function 61 - Instruction Totals	\$35,000.00	\$18,143.23	\$0.00	\$0.00	\$0.00	\$0.00
Locations 380 - Plugged In Virginia Totals	\$35,000.00	\$18,143.23	\$0.00	\$0.00	\$0.00	\$0.00
Locations 390 - ESL Endorsement Program						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 2 - Elementary						
Program 110 - Regular Instruction						
32-390-61-10-2-110-73255 - Professional Development	.00	970.50	.00	.00	.00	.00
Program 110 - Regular Instruction Totals	\$0.00	\$970.50	\$0.00	\$0.00	\$0.00	\$0.00
Level 2 - Elementary Totals	\$0.00	\$970.50	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function 10 - Classroom Instruction Totals	\$0.00	\$970.50	\$0.00	\$0.00	\$0.00	\$0.00
Function 61 - Instruction Totals	\$0.00	\$970.50	\$0.00	\$0.00	\$0.00	\$0.00
Locations 390 - ESL Endorsement Program Totals	\$0.00	\$970.50	\$0.00	\$0.00	\$0.00	\$0.00
Locations 400 - VA Preschool Initiative Grants						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 8 - Pre-K						
Program 180 - Pre-K Non- Sp Ed						
32-400-61-10-8-180-71120 - Compensation-Instructional Salaries	.00	49,387.00	50,766.00	101,782.00	106,094.00	4,312.00
32-400-61-10-8-180-72100 - FICA	.00	3,781.93	3,887.40	7,786.00	8,116.00	330.00
32-400-61-10-8-180-72210 - VRS Pension Contribution	.00	7,240.08	8,285.04	15,959.00	16,636.00	677.00
32-400-61-10-8-180-72300 - Group Health and Dental Insurance	.00	.00	.00	8,420.00	8,420.00	.00
32-400-61-10-8-180-72400 - VRS Group Life Insurance	.00	646.92	665.04	1,333.00	1,390.00	57.00
32-400-61-10-8-180-72750 - VRS Retiree Health Care Credit	.00	548.16	624.48	1,221.00	1,273.00	52.00
32-400-61-10-8-180-73255 - Professional Development	7.00	.00	.00	.00	500.00	500.00

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G/L Account - Account Description	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2020 City Council/Board Approval	Difference Vs 2019 Adopted Budget
Fund 32 - School Grants Fund						
EXPENSE						
Locations 400 - VA Preschool Initiative Grants						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 8 - Pre-K						
Program 180 - Pre-K Non- Sp Ed						
32-400-61-10-8-180-76435 - Supplies - Instructional	38,043.00	7,808.91	5,185.04	2,083.00	703.00	(1,380.00)
Program 180 - Pre-K Non- Sp Ed Totals	\$38,050.00	\$69,413.00	\$69,413.00	\$138,584.00	\$143,132.00	\$4,548.00
Level 8 - Pre-K Totals	\$38,050.00	\$69,413.00	\$69,413.00	\$138,584.00	\$143,132.00	\$4,548.00
Sub-Function 10 - Classroom Instruction Totals	\$38,050.00	\$69,413.00	\$69,413.00	\$138,584.00	\$143,132.00	\$4,548.00
Function 61 - Instruction Totals	\$38,050.00	\$69,413.00	\$69,413.00	\$138,584.00	\$143,132.00	\$4,548.00
Locations 400 - VA Preschool Initiative Grants Totals	\$38,050.00	\$69,413.00	\$69,413.00	\$138,584.00	\$143,132.00	\$4,548.00
Locations 410 - Health Profession Opportunity						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 7 - Adult						
Program 170 - Adult						
32-410-61-10-7-170-71120 - Compensation-Instructional Salaries	5,950.00	31,693.75	28,568.75	26,400.00	26,850.00	450.00
32-410-61-10-7-170-72100 - FICA	455.20	2,424.58	2,185.52	2,020.00	2,054.00	34.00
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	960.52	.00	980.00	496.00	(484.00)
Program 170 - Adult Totals	\$6,405.20	\$35,078.85	\$30,754.27	\$30,000.00	\$30,000.00	\$0.00
Level 7 - Adult Totals	\$6,405.20	\$35,078.85	\$30,754.27	\$30,000.00	\$30,000.00	\$0.00
Sub-Function 10 - Classroom Instruction Totals	\$6,405.20	\$35,078.85	\$30,754.27	\$30,000.00	\$30,000.00	\$0.00
Function 61 - Instruction Totals	\$6,405.20	\$35,078.85	\$30,754.27	\$30,000.00	\$30,000.00	\$0.00
Locations 410 - Health Profession Opportunity Totals	\$6,405.20	\$35,078.85	\$30,754.27	\$30,000.00	\$30,000.00	\$0.00
Locations 420 - PBIS of the VTSS						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 2 - Elementary						
Program 110 - Regular Instruction						
32-420-61-10-2-110-71120 - Compensation-Instructional Salaries	.00	.00	3,879.14	.00	.00	.00
32-420-61-10-2-110-72100 - FICA	.00	.00	296.76	.00	.00	.00
32-420-61-10-2-110-75530 - Travel - Other	.00	495.00	7,343.44	.00	.00	.00
Program 110 - Regular Instruction Totals	\$0.00	\$495.00	\$11,519.34	\$0.00	\$0.00	\$0.00

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G/L Account - Account Description	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2020 City Council/Board Approval	Difference Vs 2019 Adopted Budget
Fund 32 - School Grants Fund						
EXPENSE						
Locations 420 - PBIS of the VTSS						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 2 - Elementary Totals	\$0.00	\$495.00	\$11,519.34	\$0.00	\$0.00	\$0.00
Level 3 - Secondary						
Program 110 - Regular Instruction						
32-420-61-10-3-110-75530 - Travel - Other	.00	853.60	449.00	.00	.00	.00
Program 110 - Regular Instruction Totals	\$0.00	\$853.60	\$449.00	\$0.00	\$0.00	\$0.00
Level 3 - Secondary Totals	\$0.00	\$853.60	\$449.00	\$0.00	\$0.00	\$0.00
Level 4 - Middle						
Program 110 - Regular Instruction						
32-420-61-10-4-110-73205 - Software Licensing Fees	.00	.00	466.66	.00	.00	.00
32-420-61-10-4-110-75530 - Travel - Other	.00	2,626.20	1,618.91	.00	.00	.00
32-420-61-10-4-110-76435 - Supplies - Instructional	.00	1,837.26	3,108.21	.00	.00	.00
Program 110 - Regular Instruction Totals	\$0.00	\$4,463.46	\$5,193.78	\$0.00	\$0.00	\$0.00
Level 4 - Middle Totals	\$0.00	\$4,463.46	\$5,193.78	\$0.00	\$0.00	\$0.00
Sub-Function 10 - Classroom Instruction Totals	\$0.00	\$5,812.06	\$17,162.12	\$0.00	\$0.00	\$0.00
Function 61 - Instruction Totals	\$0.00	\$5,812.06	\$17,162.12	\$0.00	\$0.00	\$0.00
Locations 420 - PBIS of the VTSS Totals	\$0.00	\$5,812.06	\$17,162.12	\$0.00	\$0.00	\$0.00
Locations 430 - Reg Gov Sch Planning Study Grant						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 3 - Secondary						
Program 130 - Vocational						
32-430-61-10-3-130-71120 - Compensation-Instructional Salaries	.00	37.50	1,787.50	.00	.00	.00
32-430-61-10-3-130-72100 - FICA	.00	2.87	136.74	.00	.00	.00
Program 130 - Vocational Totals	\$0.00	\$40.37	\$1,924.24	\$0.00	\$0.00	\$0.00
Level 3 - Secondary Totals	\$0.00	\$40.37	\$1,924.24	\$0.00	\$0.00	\$0.00
Sub-Function 10 - Classroom Instruction Totals	\$0.00	\$40.37	\$1,924.24	\$0.00	\$0.00	\$0.00
Function 61 - Instruction Totals	\$0.00	\$40.37	\$1,924.24	\$0.00	\$0.00	\$0.00
Locations 430 - Reg Gov Sch Planning Study Grant Totals	\$0.00	\$40.37	\$1,924.24	\$0.00	\$0.00	\$0.00

Grant Fund Budget

Budget Year 2020

G/L Account - Account Description	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2020 City Council/Board Approval	Difference Vs 2019 Adopted Budget
Fund 32 - School Grants Fund						
EXPENSE						
Locations 440 - Student Supp & Acad Achievement						
Function 61 - Instruction						
Sub-Function 10 - Classroom Instruction						
Level 2 - Elementary						
Program 110 - Regular Instruction						
32-440-61-10-2-110-73205 - Software Licensing Fees	.00	.00	7,200.00	.00	.00	.00
32-440-61-10-2-110-76435 - Supplies - Instructional	.00	.00	2,334.86	.00	.00	.00
Program 110 - Regular Instruction Totals	\$0.00	\$0.00	\$9,534.86	\$0.00	\$0.00	\$0.00
Level 2 - Elementary Totals	\$0.00	\$0.00	\$9,534.86	\$0.00	\$0.00	\$0.00
Level 4 - Middle						
Program 150 - Other						
32-440-61-10-4-150-71620 - Compensation-Extracurricular Supplements	.00	.00	2,084.00	.00	.00	.00
32-440-61-10-4-150-72100 - FICA	.00	.00	159.43	.00	.00	.00
Program 150 - Other Totals	\$0.00	\$0.00	\$2,243.43	\$0.00	\$0.00	\$0.00
Level 4 - Middle Totals	\$0.00	\$0.00	\$2,243.43	\$0.00	\$0.00	\$0.00
Sub-Function 10 - Classroom Instruction Totals	\$0.00	\$0.00	\$11,778.29	\$0.00	\$0.00	\$0.00
Function 61 - Instruction Totals	\$0.00	\$0.00	\$11,778.29	\$0.00	\$0.00	\$0.00
Locations 440 - Student Supp & Acad Achievement Totals	\$0.00	\$0.00	\$11,778.29	\$0.00	\$0.00	\$0.00
EXPENSE TOTALS	\$2,027,662.94	\$2,142,447.77	\$1,969,614.07	\$2,127,246.00	\$2,072,931.00	(\$54,315.00)
Fund 32 - School Grants Fund Totals						
REVENUE TOTALS	\$2,027,327.25	\$2,142,783.46	\$1,969,614.07	\$2,127,246.00	\$2,072,931.00	(\$54,315.00)
EXPENSE TOTALS	\$2,027,662.94	\$2,142,447.77	\$1,969,614.07	\$2,127,246.00	\$2,072,931.00	(\$54,315.00)
Fund 32 - School Grants Fund Totals	(\$335.69)	\$335.69	\$0.00	\$0.00	\$0.00	\$0.00
Net Grand Totals						
REVENUE GRAND TOTALS	\$2,027,327.25	\$2,142,783.46	\$1,969,614.07	\$2,127,246.00	\$2,072,931.00	(\$54,315.00)
EXPENSE GRAND TOTALS	\$2,027,662.94	\$2,142,447.77	\$1,969,614.07	\$2,127,246.00	\$2,072,931.00	(\$54,315.00)
Net Grand Totals	(\$335.69)	\$335.69	\$0.00	\$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 \$142,418 factoring in both a projected increase in federal reimbursement for free and reduced lunches, 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 FY20, 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 15-16</u>	<u>FY16-17</u>	<u>FY17-18</u>	<u>FY18-19</u>	<u>FY19-20</u>
Elementary Breakfast	1.25	1.25	1.25	1.25	1.25
Elementary Lunch*	2.20	2.30	2.40	2.50	2.60
Middle/High Breakfast	1.25	1.25	1.25	1.25	1.25
Middle/High Lunch*	2.40	2.50	2.60	2.70	2.80
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	1.55	1.55	1.55	1.55
Adult Lunch	3.00	3.25	3.25	3.25	3.25
Milk	0.40	0.50	0.50	0.50	0.50

* Federally mandated rate increases.



Salem City Schools
Cafeteria Fund Summary by Revenue Source and Expenditures by Object
FY 2019-20

	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Budget	FY20 Budget	Increase (Decrease)	FY21 Forecast	FY22 Forecast	FY23 Forecast
Revenues:									
State	\$ 21,589	\$ 24,711	\$ 28,674	\$ 26,168	\$ 28,526	\$ 2,358	\$ 28,526	\$ 28,526	\$ 28,526
Federal	809,468	899,019	1,016,458	899,048	1,000,534	101,486	1,010,539	1,020,645	1,030,851
Pupil, Adult & Other Sales	815,617	841,634	836,801	835,622	874,196	38,574	882,938	891,767	900,685
Other	7,120	17,531	29,886	9,300	9,300	-	9,300	9,300	9,300
Total revenues	1,653,794	1,782,896	1,911,819	1,770,138	1,912,556	142,418	1,931,303	1,950,238	1,969,362
Expenditures:									
Personnel	539,214	563,455	566,859	568,487	597,770	29,283	609,725	621,920	634,358
Benefits	207,932	218,981	207,322	268,324	283,450	15,126	289,119	294,901	300,799
Purchased Services	176,590	181,532	199,716	289,325	261,351	(27,974)	262,474	263,432	264,219
Internal Services	-	-	-	-	-	-	-	-	-
Other Charges	-	-	-	-	-	-	-	-	-
Food Products	668,782	697,783	727,701	558,185	675,793	117,608	675,793	675,793	675,793
Materials and Supplies	80,898	77,823	90,739	85,817	94,192	8,375	94,192	94,192	94,192
Joint Operations	-	-	-	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-	-	-
Other Uses of Funds	-	-	-	-	-	-	-	-	-
Total expenditures	1,673,416	1,739,574	1,792,337	1,770,138	1,912,556	142,418	1,931,303	1,950,238	1,969,362
Revenues over expenditures	(19,622)	43,322	119,482	-	-	-	-	-	-
Fund balance at beginning of year	358,728	339,106	382,428	501,910	501,910	-	501,910	510,910	510,910
Fund balance at end of year	\$ 339,106	\$ 382,428	\$ 501,910	\$ 501,910	\$ 501,910	\$ -	\$ 510,910	\$ 510,910	\$ 510,910

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 FY21 to FY23 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 2020

G/L Account - Account Description	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2020 City Council/Board Approval	Difference Vs 2019 Adopted Budget
Fund 33 - School Cafeteria Fund						
REVENUE						
Locations 111 - Salem High School						
Function 65 - Food Services						
Sub-Function 65 - Food Services						
Level 9 - District Wide						
Program 510 - School Food Services						
33-111-65-65-9-510-61118 - State School Lunch Program	4,089.78	3,846.22	4,011.13	4,458.00	4,553.00	95.00
33-111-65-65-9-510-61351 - State School Breakfast Incentive Grant	1,660.20	2,104.70	3,355.32	2,014.00	2,508.00	494.00
33-111-65-65-9-510-62360 - Natl School Lunch Program 10.555	108,666.78	126,291.78	149,474.44	299,148.00	325,348.00	26,200.00
33-111-65-65-9-510-62390 - School Breakfast Program 10.553	29,374.32	33,225.97	47,216.10	.00	.00	.00
33-111-65-65-9-510-62395 - Federal Aid - Commodities	28,205.98	28,602.09	31,521.28	.00	.00	.00
33-111-65-65-9-510-63020 - Sale Of Property/Equipment	.00	.00	802.39	.00	.00	.00
33-111-65-65-9-510-63030 - Sale of Breakfasts	6,489.83	6,622.42	8,041.22	13,174.00	17,137.00	3,963.00
33-111-65-65-9-510-63035 - Sale of Lunches	97,135.70	104,778.62	97,174.05	151,120.00	160,419.00	9,299.00
33-111-65-65-9-510-63038 - Sale - A La Carte & Adult	153,856.88	153,225.80	148,352.48	112,320.00	110,544.00	(1,776.00)
33-111-65-65-9-510-63040 - Rebate Income	786.79	2,110.07	477.75	300.00	300.00	.00
33-111-65-65-9-510-63045 - Catering/Special Events	10,831.79	7,206.57	13,644.37	4,500.00	4,500.00	.00
33-111-65-65-9-510-63050 - Miscellaneous Income	.00	.00	7,180.00	.00	.00	.00
33-111-65-65-9-510-63801 - Interest Income	308.89	700.48	696.09	500.00	500.00	.00
Program 510 - School Food Services Totals	\$441,406.94	\$468,714.72	\$511,946.62	\$587,534.00	\$625,809.00	\$38,275.00
Level 9 - District Wide Totals	\$441,406.94	\$468,714.72	\$511,946.62	\$587,534.00	\$625,809.00	\$38,275.00
Sub-Function 65 - Food Services Totals	\$441,406.94	\$468,714.72	\$511,946.62	\$587,534.00	\$625,809.00	\$38,275.00
Function 65 - Food Services Totals	\$441,406.94	\$468,714.72	\$511,946.62	\$587,534.00	\$625,809.00	\$38,275.00
Locations 111 - Salem High School Totals	\$441,406.94	\$468,714.72	\$511,946.62	\$587,534.00	\$625,809.00	\$38,275.00
Locations 112 - Andrew Lewis Middle School						
Function 65 - Food Services						
Sub-Function 65 - Food Services						
Level 9 - District Wide						
Program 510 - School Food Services						
33-112-65-65-9-510-61118 - State School Lunch Program	3,873.90	3,833.40	4,166.79	4,458.00	4,553.00	95.00
33-112-65-65-9-510-61351 - State School Breakfast Incentive Grant	1,037.60	1,315.47	2,097.07	2,014.00	2,508.00	494.00
33-112-65-65-9-510-62360 - Natl School Lunch Program 10.555	136,378.76	145,336.88	154,547.59	212,672.00	238,044.00	25,372.00
33-112-65-65-9-510-62390 - School Breakfast Program 10.553	26,310.59	22,965.84	27,033.04	.00	.00	.00
33-112-65-65-9-510-62395 - Federal Aid - Commodities	25,432.32	24,727.88	24,569.68	.00	.00	.00

Cafeteria Fund Budget

Budget Year 2020

G/L Account - Account Description	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2020 City Council/Board Approval	Difference Vs 2019 Adopted Budget
Fund 33 - School Cafeteria Fund						
REVENUE						
Locations 112 - Andrew Lewis Middle School						
Function 65 - Food Services						
Sub-Function 65 - Food Services						
Level 9 - District Wide						
Program 510 - School Food Services						
33-112-65-65-9-510-62397 - Summer Food Service Program 10.559	.00	407.00	19,301.34	.00	18,000.00	18,000.00
33-112-65-65-9-510-63020 - Sale Of Property/Equipment	.00	.00	1,293.93	.00	.00	.00
33-112-65-65-9-510-63030 - Sale of Breakfasts	3,929.18	4,174.33	4,137.93	9,422.00	12,602.00	3,180.00
33-112-65-65-9-510-63035 - Sale of Lunches	81,749.87	99,831.55	105,718.46	108,077.00	117,966.00	9,889.00
33-112-65-65-9-510-63038 - Sale - A La Carte & Adult	110,863.80	98,644.27	101,821.54	80,328.00	81,290.00	962.00
33-112-65-65-9-510-63040 - Rebate Income	1,101.64	2,079.48	477.69	300.00	300.00	.00
33-112-65-65-9-510-63045 - Catering/Special Events	1,439.42	1,214.54	.00	.00	.00	.00
33-112-65-65-9-510-63050 - Miscellaneous Income	.00	1,110.03	12,942.79	.00	.00	.00
33-112-65-65-9-510-63801 - Interest Income	308.89	602.40	696.09	500.00	500.00	.00
Program 510 - School Food Services Totals	\$392,425.97	\$406,243.07	\$458,803.94	\$417,771.00	\$475,763.00	\$57,992.00
Level 9 - District Wide Totals	\$392,425.97	\$406,243.07	\$458,803.94	\$417,771.00	\$475,763.00	\$57,992.00
Sub-Function 65 - Food Services Totals	\$392,425.97	\$406,243.07	\$458,803.94	\$417,771.00	\$475,763.00	\$57,992.00
Function 65 - Food Services Totals	\$392,425.97	\$406,243.07	\$458,803.94	\$417,771.00	\$475,763.00	\$57,992.00
Locations 112 - Andrew Lewis Middle School Totals	\$392,425.97	\$406,243.07	\$458,803.94	\$417,771.00	\$475,763.00	\$57,992.00
Locations 113 - Carver Elementary						
Function 65 - Food Services						
Sub-Function 65 - Food Services						
Level 9 - District Wide						
Program 510 - School Food Services						
33-113-65-65-9-510-61118 - State School Lunch Program	2,684.46	2,714.73	2,773.94	2,300.00	2,349.00	49.00
33-113-65-65-9-510-61351 - State School Breakfast Incentive Grant	415.00	526.21	838.81	1,006.00	1,252.00	246.00
33-113-65-65-9-510-61352 - Breakfast After the Bell 240434	.00	1,295.25	1,193.20	.00	.00	.00
33-113-65-65-9-510-62360 - Natl School Lunch Program 10.555	108,780.29	120,268.70	117,593.17	100,626.00	106,331.00	5,705.00
33-113-65-65-9-510-62390 - School Breakfast Program 10.553	38,532.68	47,848.18	44,628.70	.00	.00	.00
33-113-65-65-9-510-62395 - Federal Aid - Commodities	17,119.07	15,301.49	16,213.72	.00	.00	.00
33-113-65-65-9-510-63020 - Sale Of Property/Equipment	.00	.00	498.96	.00	.00	.00
33-113-65-65-9-510-63030 - Sale of Breakfasts	6,331.64	6,011.86	5,952.66	4,466.00	5,645.00	1,179.00
33-113-65-65-9-510-63035 - Sale of Lunches	44,290.41	43,835.21	42,727.98	51,231.00	52,847.00	1,616.00

Cafeteria Fund Budget

Budget Year 2020

G/L Account - Account Description	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2020 City Council/Board Approval	Difference Vs 2019 Adopted Budget
Fund 33 - School Cafeteria Fund						
REVENUE						
Locations 113 - Carver Elementary						
Function 65 - Food Services						
Sub-Function 65 - Food Services						
Level 9 - District Wide						
Program 510 - School Food Services						
33-113-65-65-9-510-63038 - Sale - A La Carte & Adult	29,768.16	25,740.37	24,510.18	38,077.00	36,417.00	(1,660.00)
33-113-65-65-9-510-63040 - Rebate Income	977.59	2,085.17	477.69	300.00	300.00	.00
33-113-65-65-9-510-63045 - Catering/Special Events	.00	.00	124.99	.00	.00	.00
33-113-65-65-9-510-63050 - Miscellaneous Income	.00	.00	124.99	.00	.00	.00
33-113-65-65-9-510-63801 - Interest Income	308.89	651.44	696.09	500.00	500.00	.00
Program 510 - School Food Services Totals	\$249,208.19	\$266,278.61	\$258,355.08	\$198,506.00	\$205,641.00	\$7,135.00
Level 9 - District Wide Totals	\$249,208.19	\$266,278.61	\$258,355.08	\$198,506.00	\$205,641.00	\$7,135.00
Sub-Function 65 - Food Services Totals	\$249,208.19	\$266,278.61	\$258,355.08	\$198,506.00	\$205,641.00	\$7,135.00
Function 65 - Food Services Totals	\$249,208.19	\$266,278.61	\$258,355.08	\$198,506.00	\$205,641.00	\$7,135.00
Locations 113 - Carver Elementary Totals	\$249,208.19	\$266,278.61	\$258,355.08	\$198,506.00	\$205,641.00	\$7,135.00
Locations 114 - West Salem Elementary						
Function 65 - Food Services						
Sub-Function 65 - Food Services						
Level 9 - District Wide						
Program 510 - School Food Services						
33-114-65-65-9-510-61118 - State School Lunch Program	2,022.54	1,913.13	2,152.86	2,300.00	2,349.00	49.00
33-114-65-65-9-510-61351 - State School Breakfast Incentive Grant	332.00	420.92	671.02	1,006.00	1,252.00	246.00
33-114-65-65-9-510-62360 - Natl School Lunch Program 10.555	45,316.25	56,825.96	70,257.98	101,095.00	107,361.00	6,266.00
33-114-65-65-9-510-62390 - School Breakfast Program 10.553	9,218.36	17,517.63	18,981.70	.00	.00	.00
33-114-65-65-9-510-62395 - Federal Aid - Commodities	10,642.59	10,595.86	13,040.51	.00	.00	.00
33-114-65-65-9-510-63030 - Sale of Breakfasts	4,629.72	4,345.48	4,341.91	4,486.00	5,699.00	1,213.00
33-114-65-65-9-510-63035 - Sale of Lunches	56,369.29	65,009.26	64,017.77	51,465.00	53,348.00	1,883.00
33-114-65-65-9-510-63038 - Sale - A La Carte & Adult	35,064.93	37,010.59	36,147.99	38,251.00	36,762.00	(1,489.00)
33-114-65-65-9-510-63040 - Rebate Income	821.06	2,083.97	477.69	300.00	300.00	.00
33-114-65-65-9-510-63801 - Interest Income	308.89	651.44	696.08	500.00	500.00	.00
Program 510 - School Food Services Totals	\$164,725.63	\$196,374.24	\$210,785.51	\$199,403.00	\$207,571.00	\$8,168.00
Level 9 - District Wide Totals	\$164,725.63	\$196,374.24	\$210,785.51	\$199,403.00	\$207,571.00	\$8,168.00
Sub-Function 65 - Food Services Totals	\$164,725.63	\$196,374.24	\$210,785.51	\$199,403.00	\$207,571.00	\$8,168.00
Function 65 - Food Services Totals	\$164,725.63	\$196,374.24	\$210,785.51	\$199,403.00	\$207,571.00	\$8,168.00

Cafeteria Fund Budget

Budget Year 2020

G/L Account - Account Description	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2020 City Council/Board Approval	Difference Vs 2019 Adopted Budget
Fund 33 - School Cafeteria Fund						
REVENUE						
Locations 114 - West Salem Elementary Totals	\$164,725.63	\$196,374.24	\$210,785.51	\$199,403.00	\$207,571.00	\$8,168.00
Locations 115 - South Salem Elementary						
Function 65 - Food Services						
Sub-Function 65 - Food Services						
Level 9 - District Wide						
Program 510 - School Food Services						
33-115-65-65-9-510-61118 - State School Lunch Program	2,288.40	2,158.20	2,130.66	2,300.00	2,349.00	49.00
33-115-65-65-9-510-61351 - State School Breakfast Incentive Grant	332.00	420.92	671.02	1,006.00	1,252.00	246.00
33-115-65-65-9-510-62360 - Natl School Lunch Program 10.555	56,698.97	61,844.30	74,819.91	96,631.00	105,558.00	8,927.00
33-115-65-65-9-510-62390 - School Breakfast Program 10.553	12,536.86	16,052.70	18,491.50	.00	.00	.00
33-115-65-65-9-510-62395 - Federal Aid - Commodities	12,202.28	11,184.48	14,084.79	.00	.00	.00
33-115-65-65-9-510-63030 - Sale of Breakfasts	5,906.01	7,109.04	7,248.66	4,293.00	5,605.00	1,312.00
33-115-65-65-9-510-63035 - Sale of Lunches	59,172.18	58,017.00	53,341.28	49,243.00	52,471.00	3,228.00
33-115-65-65-9-510-63038 - Sale - A La Carte & Adult	38,570.63	38,934.24	36,540.33	36,599.00	36,158.00	(441.00)
33-115-65-65-9-510-63040 - Rebate Income	746.95	2,070.41	477.69	300.00	300.00	.00
33-115-65-65-9-510-63801 - Interest Income	308.89	651.45	696.08	500.00	500.00	.00
Program 510 - School Food Services Totals	\$188,763.17	\$198,442.74	\$208,501.92	\$190,872.00	\$204,193.00	\$13,321.00
Level 9 - District Wide Totals	\$188,763.17	\$198,442.74	\$208,501.92	\$190,872.00	\$204,193.00	\$13,321.00
Sub-Function 65 - Food Services Totals	\$188,763.17	\$198,442.74	\$208,501.92	\$190,872.00	\$204,193.00	\$13,321.00
Function 65 - Food Services Totals	\$188,763.17	\$198,442.74	\$208,501.92	\$190,872.00	\$204,193.00	\$13,321.00
Locations 115 - South Salem Elementary Totals	\$188,763.17	\$198,442.74	\$208,501.92	\$190,872.00	\$204,193.00	\$13,321.00
Locations 116 - East Salem Elementary						
Function 65 - Food Services						
Sub-Function 65 - Food Services						
Level 9 - District Wide						
Program 510 - School Food Services						
33-116-65-65-9-510-61118 - State School Lunch Program	2,480.24	2,440.02	2,526.66	2,300.00	2,349.00	49.00
33-116-65-65-9-510-61351 - State School Breakfast Incentive Grant	373.50	473.52	754.92	1,006.00	1,252.00	246.00
33-116-65-65-9-510-61352 - Breakfast After the Bell 240434	.00	1,247.80	1,330.80	.00	.00	.00
33-116-65-65-9-510-62360 - Natl School Lunch Program 10.555	97,705.40	103,447.90	111,512.52	88,876.00	99,892.00	11,016.00
33-116-65-65-9-510-62390 - School Breakfast Program 10.553	31,422.08	41,221.90	45,998.16	.00	.00	.00
33-116-65-65-9-510-62395 - Federal Aid - Commodities	14,922.98	15,353.37	17,171.80	.00	.00	.00
33-116-65-65-9-510-63030 - Sale of Breakfasts	7,247.61	9,300.63	9,328.54	3,956.00	5,311.00	1,355.00

Cafeteria Fund Budget

Budget Year 2020

G/L Account - Account Description	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2020 City Council/Board Approval	Difference Vs 2019 Adopted Budget
Fund 33 - School Cafeteria Fund						
REVENUE						
Locations 116 - East Salem Elementary						
Function 65 - Food Services						
Sub-Function 65 - Food Services						
Level 9 - District Wide						
Program 510 - School Food Services						
33-116-65-65-9-510-63035 - Sale of Lunches	40,142.60	45,160.88	46,200.26	45,383.00	49,716.00	4,333.00
33-116-65-65-9-510-63038 - Sale - A La Carte & Adult	21,826.97	25,461.81	27,428.25	33,731.00	34,259.00	528.00
33-116-65-65-9-510-63040 - Rebate Income	833.20	2,083.39	477.69	300.00	300.00	.00
33-116-65-65-9-510-63801 - Interest Income	308.89	651.33	696.09	500.00	500.00	.00
Program 510 - School Food Services Totals	\$217,263.47	\$246,842.55	\$263,425.69	\$176,052.00	\$193,579.00	\$17,527.00
Level 9 - District Wide Totals	\$217,263.47	\$246,842.55	\$263,425.69	\$176,052.00	\$193,579.00	\$17,527.00
Sub-Function 65 - Food Services Totals	\$217,263.47	\$246,842.55	\$263,425.69	\$176,052.00	\$193,579.00	\$17,527.00
Function 65 - Food Services Totals	\$217,263.47	\$246,842.55	\$263,425.69	\$176,052.00	\$193,579.00	\$17,527.00
Locations 116 - East Salem Elementary Totals	\$217,263.47	\$246,842.55	\$263,425.69	\$176,052.00	\$193,579.00	\$17,527.00
REVENUE TOTALS	\$1,653,793.37	\$1,782,895.93	\$1,911,818.76	\$1,770,138.00	\$1,912,556.00	\$142,418.00
EXPENSE						
Locations 111 - Salem High School						
Function 65 - Food Services						
Sub-Function 65 - Food Services						
Level 9 - District Wide						
Program 510 - School Food Services						
33-111-65-65-9-510-71192 - Compensation-Cafeteria	135,545.55	140,380.81	147,680.13	201,716.00	218,190.00	16,474.00
33-111-65-65-9-510-71200 - Compensation-OT	3,356.92	4,704.80	5,106.52	5,000.00	5,000.00	.00
33-111-65-65-9-510-71520 - Compensation-Substitutes	.00	5,327.99	19.77	2,317.00	2,307.00	(10.00)
33-111-65-65-9-510-72100 - FICA	10,354.18	11,648.86	10,912.54	31,213.00	36,373.00	5,160.00
33-111-65-65-9-510-72210 - VRS Pension Contribution	8,182.23	7,404.98	9,170.44	9,336.00	9,071.00	(265.00)
33-111-65-65-9-510-72300 - Group Health and Dental Insurance	30,930.63	38,752.05	40,783.50	35,280.00	36,691.00	1,411.00
33-111-65-65-9-510-72400 - VRS Group Life Insurance	982.22	1,109.52	1,137.00	1,392.00	1,268.00	(124.00)
33-111-65-65-9-510-72750 - VRS Retiree Health Care Credit	637.98	702.48	754.56	627.00	571.00	(56.00)
33-111-65-65-9-510-73020 - Commodity Storage Services	.00	.00	.00	1,000.00	1,000.00	.00
33-111-65-65-9-510-73037 - Contractual Services - Other	20,339.34	20,582.74	29,361.53	20,119.00	26,954.00	6,835.00
33-111-65-65-9-510-73178 - Repair/Maint - POS Terminals	3,544.63	2,264.00	5,489.06	3,930.00	4,198.00	268.00
33-111-65-65-9-510-73180 - Repair/Maint - Other Contracted	13,484.06	10,451.18	4,333.44	42,613.00	34,305.00	(8,308.00)
33-111-65-65-9-510-76088 - Special Events Costs	2,626.24	.00	.00	3,000.00	3,000.00	.00

Cafeteria Fund Budget

Budget Year 2020

G/L Account - Account Description	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2020 City Council/Board Approval	Difference Vs 2019 Adopted Budget
Fund 33 - School Cafeteria Fund						
EXPENSE						
Locations 111 - Salem High School						
Function 65 - Food Services						
Sub-Function 65 - Food Services						
Level 9 - District Wide						
Program 510 - School Food Services						
33-111-65-9-510-76110 - Supplies - Operational	16,068.12	18,121.40	23,586.19	25,717.00	28,199.00	2,482.00
33-111-65-9-510-76120 - Food Products	171,708.25	188,591.59	193,749.10	184,775.00	222,715.00	37,940.00
33-111-65-9-510-76550 - Uniforms	833.60	649.22	1,571.64	1,698.00	1,854.00	156.00
Program 510 - School Food Services Totals	\$418,593.95	\$450,691.62	\$473,655.42	\$569,733.00	\$631,696.00	\$61,963.00
Level 9 - District Wide Totals	\$418,593.95	\$450,691.62	\$473,655.42	\$569,733.00	\$631,696.00	\$61,963.00
Sub-Function 65 - Food Services Totals	\$418,593.95	\$450,691.62	\$473,655.42	\$569,733.00	\$631,696.00	\$61,963.00
Function 65 - Food Services Totals	\$418,593.95	\$450,691.62	\$473,655.42	\$569,733.00	\$631,696.00	\$61,963.00
Locations 111 - Salem High School Totals	\$418,593.95	\$450,691.62	\$473,655.42	\$569,733.00	\$631,696.00	\$61,963.00
Locations 112 - Andrew Lewis Middle School						
Function 65 - Food Services						
Sub-Function 65 - Food Services						
Level 9 - District Wide						
Program 510 - School Food Services						
33-112-65-9-510-71192 - Compensation-Cafeteria	104,133.65	113,601.43	126,951.43	127,222.00	123,180.00	(4,042.00)
33-112-65-9-510-71200 - Compensation-OT	641.90	739.91	1,923.42	2,000.00	2,000.00	.00
33-112-65-9-510-71520 - Compensation-Substitutes	1,132.00	197.10	1,336.46	1,657.00	1,696.00	39.00
33-112-65-9-510-72100 - FICA	7,777.78	9,177.16	10,862.11	20,899.00	23,768.00	2,869.00
33-112-65-9-510-72210 - VRS Pension Contribution	5,525.79	5,488.96	6,512.94	6,821.00	3,178.00	(3,643.00)
33-112-65-9-510-72300 - Group Health and Dental Insurance	25,010.24	26,750.80	32,307.63	27,563.00	28,666.00	1,103.00
33-112-65-9-510-72400 - VRS Group Life Insurance	632.88	707.46	537.80	743.00	432.00	(311.00)
33-112-65-9-510-72750 - VRS Retiree Health Care Credit	428.48	466.73	408.33	334.00	195.00	(139.00)
33-112-65-9-510-73020 - Commodity Storage Services	.00	.00	.00	1,000.00	1,000.00	.00
33-112-65-9-510-73037 - Contractual Services - Other	20,339.37	20,582.71	28,528.00	14,388.00	19,821.00	5,433.00
33-112-65-9-510-73178 - Repair/Maint - POS Terminals	2,724.62	2,412.50	5,488.97	2,811.00	3,087.00	276.00
33-112-65-9-510-73180 - Repair/Maint - Other Contracted	10,127.90	8,011.79	9,585.64	38,613.00	30,305.00	(8,308.00)
33-112-65-9-510-76110 - Supplies - Operational	14,045.20	15,422.36	21,417.78	18,392.00	20,737.00	2,345.00
33-112-65-9-510-76120 - Food Products	157,522.46	163,453.40	157,924.73	132,145.00	163,776.00	31,631.00
33-112-65-9-510-76550 - Uniforms	680.95	550.98	1,134.35	1,214.00	1,363.00	149.00
Program 510 - School Food Services Totals	\$350,723.22	\$367,563.29	\$404,919.59	\$395,802.00	\$423,204.00	\$27,402.00

Cafeteria Fund Budget

Budget Year 2020

G/L Account - Account Description	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2020 City Council/Board Approval	Difference Vs 2019 Adopted Budget
Fund 33 - School Cafeteria Fund						
EXPENSE						
Locations 112 - Andrew Lewis Middle School						
Function 65 - Food Services						
Sub-Function 65 - Food Services						
Level 9 - District Wide Totals	\$350,723.22	\$367,563.29	\$404,919.59	\$395,802.00	\$423,204.00	\$27,402.00
Sub-Function 65 - Food Services Totals	\$350,723.22	\$367,563.29	\$404,919.59	\$395,802.00	\$423,204.00	\$27,402.00
Function 65 - Food Services Totals	\$350,723.22	\$367,563.29	\$404,919.59	\$395,802.00	\$423,204.00	\$27,402.00
Locations 112 - Andrew Lewis Middle School Totals	\$350,723.22	\$367,563.29	\$404,919.59	\$395,802.00	\$423,204.00	\$27,402.00
Locations 113 - Carver Elementary						
Function 65 - Food Services						
Sub-Function 65 - Food Services						
Level 9 - District Wide						
Program 510 - School Food Services						
33-113-65-65-9-510-71192 - Compensation-Cafeteria	74,667.80	77,185.70	66,230.19	51,886.00	44,348.00	(7,538.00)
33-113-65-65-9-510-71200 - Compensation-OT	2,606.37	176.95	444.90	1,500.00	.00	(1,500.00)
33-113-65-65-9-510-71520 - Compensation-Substitutes	.00	961.53	4,276.37	786.00	760.00	(26.00)
33-113-65-65-9-510-71522 - Compensation-REWIP Retirees	3,683.54	3,742.00	.00	.00	.00	.00
33-113-65-65-9-510-72100 - FICA	6,452.72	8,062.20	6,213.48	9,305.00	9,750.00	445.00
33-113-65-65-9-510-72210 - VRS Pension Contribution	4,528.48	2,909.01	2,558.92	2,485.00	1,960.00	(525.00)
33-113-65-65-9-510-72300 - Group Health and Dental Insurance	21,060.21	15,883.11	14,013.24	23,153.00	24,079.00	926.00
33-113-65-65-9-510-72400 - VRS Group Life Insurance	452.25	295.55	181.80	186.00	.00	(186.00)
33-113-65-65-9-510-72750 - VRS Retiree Health Care Credit	346.40	200.22	95.76	84.00	.00	(84.00)
33-113-65-65-9-510-73020 - Commodity Storage Services	.00	.00	.00	500.00	500.00	.00
33-113-65-65-9-510-73037 - Contractual Services - Other	20,339.38	20,582.72	18,996.13	6,820.00	8,879.00	2,059.00
33-113-65-65-9-510-73178 - Repair/Maint - POS Terminals	2,187.62	1,702.99	1,702.97	1,332.00	1,383.00	51.00
33-113-65-65-9-510-73180 - Repair/Maint - Other Contracted	6,626.65	11,280.85	14,509.00	35,613.00	27,305.00	(8,308.00)
33-113-65-65-9-510-76110 - Supplies - Operational	14,588.00	13,259.02	12,418.23	8,718.00	9,290.00	572.00
33-113-65-65-9-510-76120 - Food Products	105,898.45	100,892.26	100,548.92	62,640.00	73,369.00	10,729.00
33-113-65-65-9-510-76550 - Uniforms	599.98	666.42	538.29	576.00	611.00	35.00
Program 510 - School Food Services Totals	\$264,037.85	\$257,800.53	\$242,728.20	\$205,584.00	\$202,234.00	(\$3,350.00)
Level 9 - District Wide Totals	\$264,037.85	\$257,800.53	\$242,728.20	\$205,584.00	\$202,234.00	(\$3,350.00)
Sub-Function 65 - Food Services Totals	\$264,037.85	\$257,800.53	\$242,728.20	\$205,584.00	\$202,234.00	(\$3,350.00)
Function 65 - Food Services Totals	\$264,037.85	\$257,800.53	\$242,728.20	\$205,584.00	\$202,234.00	(\$3,350.00)
Locations 113 - Carver Elementary Totals	\$264,037.85	\$257,800.53	\$242,728.20	\$205,584.00	\$202,234.00	(\$3,350.00)

Cafeteria Fund Budget

Budget Year 2020

G/L Account - Account Description	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2020 City Council/Board Approval	Difference Vs 2019 Adopted Budget
Fund 33 - School Cafeteria Fund						
EXPENSE						
Locations 114 - West Salem Elementary						
Function 65 - Food Services						
Sub-Function 65 - Food Services						
Level 9 - District Wide						
Program 510 - School Food Services						
33-114-65-65-9-510-71192 - Compensation-Cafeteria	65,420.57	66,344.75	70,756.78	79,766.00	88,033.00	8,267.00
33-114-65-65-9-510-71200 - Compensation-OT	1,431.08	1,162.22	803.81	1,500.00	1,500.00	.00
33-114-65-65-9-510-71520 - Compensation-Substitutes	.00	913.47	362.61	789.00	767.00	(22.00)
33-114-65-65-9-510-72100 - FICA	5,094.26	5,482.39	5,487.98	11,461.00	13,267.00	1,806.00
33-114-65-65-9-510-72210 - VRS Pension Contribution	3,168.56	4,222.22	5,823.76	6,348.00	6,419.00	71.00
33-114-65-65-9-510-72300 - Group Health and Dental Insurance	15,593.90	17,530.54	14,826.47	17,640.00	18,346.00	706.00
33-114-65-65-9-510-72400 - VRS Group Life Insurance	268.25	302.76	310.32	550.00	550.00	.00
33-114-65-65-9-510-72750 - VRS Retiree Health Care Credit	238.79	256.56	291.36	248.00	248.00	.00
33-114-65-65-9-510-73020 - Commodity Storage Services	.00	.00	.00	500.00	500.00	.00
33-114-65-65-9-510-73037 - Contractual Services - Other	20,339.35	20,582.71	19,039.67	6,852.00	8,964.00	2,112.00
33-114-65-65-9-510-73178 - Repair/Maint - POS Terminals	2,187.64	1,702.97	1,702.97	1,338.00	1,396.00	58.00
33-114-65-65-9-510-73180 - Repair/Maint - Other Contracted	5,418.83	6,708.44	3,430.31	33,613.00	25,305.00	(8,308.00)
33-114-65-65-9-510-76110 - Supplies - Operational	7,605.26	7,508.66	7,555.84	8,758.00	9,378.00	620.00
33-114-65-65-9-510-76120 - Food Products	65,880.59	69,865.09	81,866.63	62,926.00	74,064.00	11,138.00
33-114-65-65-9-510-76550 - Uniforms	599.97	581.95	588.83	578.00	616.00	38.00
Program 510 - School Food Services Totals	\$193,247.05	\$203,164.73	\$212,847.34	\$232,867.00	\$249,353.00	\$16,486.00
Level 9 - District Wide Totals	\$193,247.05	\$203,164.73	\$212,847.34	\$232,867.00	\$249,353.00	\$16,486.00
Sub-Function 65 - Food Services Totals	\$193,247.05	\$203,164.73	\$212,847.34	\$232,867.00	\$249,353.00	\$16,486.00
Function 65 - Food Services Totals	\$193,247.05	\$203,164.73	\$212,847.34	\$232,867.00	\$249,353.00	\$16,486.00
Locations 114 - West Salem Elementary Totals	\$193,247.05	\$203,164.73	\$212,847.34	\$232,867.00	\$249,353.00	\$16,486.00
Locations 115 - South Salem Elementary						
Function 65 - Food Services						
Sub-Function 65 - Food Services						
Level 9 - District Wide						
Program 510 - School Food Services						
33-115-65-65-9-510-71192 - Compensation-Cafeteria	85,969.80	61,595.34	70,558.24	49,644.00	57,647.00	8,003.00
33-115-65-65-9-510-71200 - Compensation-OT	1,106.70	907.55	.00	1,500.00	1,500.00	.00
33-115-65-65-9-510-71520 - Compensation-Substitutes	.00	2,444.13	918.17	755.00	755.00	.00
33-115-65-65-9-510-71522 - Compensation-REWIP Retirees	.00	19,158.10	.00	.00	.00	.00

Cafeteria Fund Budget

Budget Year 2020

G/L Account - Account Description	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2020 City Council/Board Approval	Difference Vs 2019 Adopted Budget
Fund 33 - School Cafeteria Fund						
EXPENSE						
Locations 115 - South Salem Elementary						
Function 65 - Food Services						
Sub-Function 65 - Food Services						
Level 9 - District Wide						
Program 510 - School Food Services						
33-115-65-65-9-510-72100 - FICA	6,121.01	6,342.65	6,561.48	8,931.00	10,837.00	1,906.00
33-115-65-65-9-510-72210 - VRS Pension Contribution	7,081.15	5,246.12	2,734.92	2,444.00	2,444.00	.00
33-115-65-65-9-510-72300 - Group Health and Dental Insurance	27,089.49	25,652.47	15,873.47	29,768.00	30,959.00	1,191.00
33-115-65-65-9-510-72400 - VRS Group Life Insurance	720.55	536.62	350.05	172.00	172.00	.00
33-115-65-65-9-510-72750 - VRS Retiree Health Care Credit	542.73	379.21	123.72	77.00	77.00	.00
33-115-65-65-9-510-72800 - Termination Pay for Vac/Sick Leave	.00	1,590.00	.00	.00	.00	.00
33-115-65-65-9-510-73020 - Commodity Storage Services	.00	.00	.00	500.00	500.00	.00
33-115-65-65-9-510-73037 - Contractual Services - Other	20,378.78	20,582.69	17,343.46	6,556.00	8,816.00	2,260.00
33-115-65-65-9-510-73178 - Repair/Maint - POS Terminals	2,366.63	1,889.99	1,889.97	1,281.00	1,373.00	92.00
33-115-65-65-9-510-73180 - Repair/Maint - Other Contracted	1,879.14	4,948.16	4,718.46	30,613.00	22,305.00	(8,308.00)
33-115-65-65-9-510-76110 - Supplies - Operational	10,623.77	9,447.14	9,220.20	8,380.00	9,224.00	844.00
33-115-65-65-9-510-76120 - Food Products	75,430.08	73,746.31	87,642.84	60,209.00	72,847.00	12,638.00
33-115-65-65-9-510-76550 - Uniforms	617.99	550.97	650.23	553.00	606.00	53.00
Program 510 - School Food Services Totals	\$239,927.82	\$235,017.45	\$218,585.21	\$201,383.00	\$220,062.00	\$18,679.00
Level 9 - District Wide Totals	\$239,927.82	\$235,017.45	\$218,585.21	\$201,383.00	\$220,062.00	\$18,679.00
Sub-Function 65 - Food Services Totals	\$239,927.82	\$235,017.45	\$218,585.21	\$201,383.00	\$220,062.00	\$18,679.00
Function 65 - Food Services Totals	\$239,927.82	\$235,017.45	\$218,585.21	\$201,383.00	\$220,062.00	\$18,679.00
Locations 115 - South Salem Elementary Totals	\$239,927.82	\$235,017.45	\$218,585.21	\$201,383.00	\$220,062.00	\$18,679.00
Locations 116 - East Salem Elementary						
Function 65 - Food Services						
Sub-Function 65 - Food Services						
Level 9 - District Wide						
Program 510 - School Food Services						
33-116-65-65-9-510-71192 - Compensation-Cafeteria	59,134.53	63,713.74	68,967.04	39,753.00	47,872.00	8,119.00
33-116-65-65-9-510-71200 - Compensation-OT	.00	.00	59.62	.00	1,500.00	1,500.00
33-116-65-65-9-510-71520 - Compensation-Substitutes	383.48	197.11	464.67	696.00	715.00	19.00
33-116-65-65-9-510-72100 - FICA	6,623.02	6,671.93	6,631.63	7,666.00	9,758.00	2,092.00
33-116-65-65-9-510-72210 - VRS Pension Contribution	175.05	834.50	1,958.20	1,960.00	2,163.00	203.00

Cafeteria Fund Budget

Budget Year 2020

G/L Account - Account Description	2016 Actual Amount	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2020 City Council/Board Approval	Difference Vs 2019 Adopted Budget
Fund 33 - School Cafeteria Fund						
EXPENSE						
Locations 116 - East Salem Elementary						
Function 65 - Food Services						
Sub-Function 65 - Food Services						
Level 9 - District Wide						
Program 510 - School Food Services						
33-116-65-65-9-510-72300 - Group Health and Dental Insurance	11,871.74	13,443.71	9,898.36	11,638.00	12,104.00	466.00
33-116-65-65-9-510-72400 - VRS Group Life Insurance	26.65	.00	.00	.00	72.00	72.00
33-116-65-65-9-510-72600 - Unemployment Compensation	.00	929.80	.00	.00	.00	.00
33-116-65-65-9-510-72750 - VRS Retiree Health Care Credit	14.08	.00	.00	.00	32.00	32.00
33-116-65-65-9-510-73020 - Commodity Storage Services	.00	.00	.00	500.00	500.00	.00
33-116-65-65-9-510-73037 - Contractual Services - Other	20,339.38	20,582.80	20,672.99	6,042.00	8,353.00	2,311.00
33-116-65-65-9-510-73178 - Repair/Maint - POS Terminals	2,187.64	1,702.96	1,702.97	1,180.00	1,301.00	121.00
33-116-65-65-9-510-73180 - Repair/Maint - Other Contracted	1,778.86	4,959.66	11,220.48	31,611.00	23,301.00	(8,310.00)
33-116-65-65-9-510-76110 - Supplies - Operational	11,202.77	10,489.29	11,143.28	7,723.00	8,739.00	1,016.00
33-116-65-65-9-510-76120 - Food Products	92,342.67	101,234.37	105,968.47	55,490.00	69,022.00	13,532.00
33-116-65-65-9-510-76550 - Uniforms	805.98	575.46	914.00	510.00	575.00	65.00
Program 510 - School Food Services Totals	\$206,885.85	\$225,335.33	\$239,601.71	\$164,769.00	\$186,007.00	\$21,238.00
Level 9 - District Wide Totals	\$206,885.85	\$225,335.33	\$239,601.71	\$164,769.00	\$186,007.00	\$21,238.00
Sub-Function 65 - Food Services Totals	\$206,885.85	\$225,335.33	\$239,601.71	\$164,769.00	\$186,007.00	\$21,238.00
Function 65 - Food Services Totals	\$206,885.85	\$225,335.33	\$239,601.71	\$164,769.00	\$186,007.00	\$21,238.00
Locations 116 - East Salem Elementary Totals	\$206,885.85	\$225,335.33	\$239,601.71	\$164,769.00	\$186,007.00	\$21,238.00
EXPENSE TOTALS	\$1,673,415.74	\$1,739,572.95	\$1,792,337.47	\$1,770,138.00	\$1,912,556.00	\$142,418.00
Fund 33 - School Cafeteria Fund Totals						
REVENUE TOTALS	\$1,653,793.37	\$1,782,895.93	\$1,911,818.76	\$1,770,138.00	\$1,912,556.00	\$142,418.00
EXPENSE TOTALS	\$1,673,415.74	\$1,739,572.95	\$1,792,337.47	\$1,770,138.00	\$1,912,556.00	\$142,418.00
Fund 33 - School Cafeteria Fund Totals	(\$19,622.37)	\$43,322.98	\$119,481.29	\$0.00	\$0.00	\$0.00
Net Grand Totals						
REVENUE GRAND TOTALS	\$1,653,793.37	\$1,782,895.93	\$1,911,818.76	\$1,770,138.00	\$1,912,556.00	\$142,418.00
EXPENSE GRAND TOTALS	\$1,673,415.74	\$1,739,572.95	\$1,792,337.47	\$1,770,138.00	\$1,912,556.00	\$142,418.00
Net Grand Totals	(\$19,622.37)	\$43,322.98	\$119,481.29	\$0.00	\$0.00	\$0.00



Capital Improvement Plan

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The Capital Improvement Plan (CIP) adopted by the School Board on October 9, 2018 (most recent adoption) reflects total school capital projects of \$61.2 million. The next major capital project has been identified and prioritized by the School Board. The CIP represents the priority projects for the next six years.

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

Salem High School Renovation

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

Cost Estimate:	\$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												10/9/2018			
Six Year Capital Improvement Plan (CIP) for FY 2020-2025															
October 2018 School Board Meeting												Attachment C			
Inflation factor															
1.03												TBD=Date To Be Determined			
	YR 1	YR 2	YR 3	YR 4	YR 5	YR 6	Total								
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	TBD		FY 2020-2025						Comments
WHERE THE FUNDING WILL COME FROM:															
Bond Funds	\$53,000,000	\$0	\$0	\$0	\$0	\$0								\$53,000,000	
State Construction Funds														\$0	
Capital Reserve Funds Available Now														\$0	
Future Capital Reserve Funds (below)	\$2,881,890	\$1,512,864	\$989,177	\$1,259,963	\$780,702	\$864,124								\$8,288,720	
Other Funding Already Appropriated														\$0	
Cafeteria Fund Balance														\$0	
	\$55,881,890	\$1,512,864	\$989,177	\$1,259,963	\$780,702	\$864,124								\$61,288,720	
														\$61,288,720	
WHERE THE FUNDING WILL BE SPENT:															
	YR 1	YR 2	YR 3	YR 4	YR 5	YR 6	Total								
Category 1: Recurring Projects	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	TBD		FY 2020-2025						
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	\$233,398 FCR	\$240,400 FCR	\$247,612 FCR	\$255,040 FCR	\$262,691 FCR	\$270,572 FCR								\$1,509,713	
School Technology-Infrastructure	\$30,000 FCR													\$30,000	Blade Servers used to store School data
School Technology-Computer Replacement	\$262,691 FCR	\$270,572 FCR	\$278,689 FCR	\$287,050 FCR	\$295,662 FCR	\$304,532 FCR								\$1,699,196	On-going replacements
School Technology-General - Other Computer/Smart Board Replacement	\$100,000 FCR	\$100,000 FCR												\$200,000	
Cafeteria/Kitchen Equipment Replacement	\$18,448 FCR	\$19,001 FCR	\$19,571 FCR	\$20,158 FCR	\$20,763 FCR	\$21,386 FCR								\$119,327	On-going replacements
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	
West Salem Chiller Replacement of Fan Coil Units (East/West) **	\$190,000 FCR													\$190,000	
		\$330,000 FCR												\$330,000	
East Salem Air Handler Replacement					\$54,000 FCR									\$54,000	

Salem City Schools												10/9/2018			
Six Year Capital Improvement Plan (CIP) for FY 2020-2025															
October 2018 School Board Meeting												Attachment C			
Inflation factor															
1.03												TBD=Date To Be Determined			
	YR 1 FY 2020	YR 2 FY 2021	YR 3 FY 2022	YR 4 FY 2023	YR 5 FY 2024	YR 6 FY 2025	TBD	Total FY 2020-2025	Comments						
Fieldhouse Renovation	\$624,048	FCR						\$624,048							
Remodel Room 250 at SHS for CTE Expansion **	\$50,000	FCR						\$50,000							
Band Instrument Replacement **			\$60,000	FCR			\$60,000	FCR							
Cover/Remove tiles on the walls in the main hallways @ East **	\$25,000	FCR						\$25,000							
Full Roof Replacement West **	\$600,000	FCR						\$600,000							
Professional Development Room @ AIIMS **			\$20,000	FCR				\$20,000							
AIIMS Phase 2 **					\$400,000	FCR		\$400,000							
Carpet: Central Office- new flooring, asbestos abatement **	\$35,000	FCR	\$35,000	FCR				\$70,000							
GPS for Buses **				\$50,000	FCR			\$50,000							
Calculator Replacement at Secondary levels	\$10,530	FCR			\$20,000	FCR		\$30,530							
Resurface Track at SHS	\$375,369	FCR						\$375,369							
Repave Tennis Courts at SHS				\$113,290	FCR			\$113,290							
Alignment Rack Lift	\$18,406	FCR						\$18,406							
Alignment Machine for Auto Service **				\$15,000	FCR			\$15,000							
Commercial Dishwasher Installation for CTE (Culinary) Program			\$18,410	FCR				\$18,410							
Grand Piano & Risers at SHS **					\$28,000	FCR		\$28,000							
Resurface Track at ALMS **	\$100,000	FCR						\$100,000							
Lockers in PE locker rooms at ALMS **			\$75,000	FCR				\$75,000							
Half Wall & Various renovations of interior at AIIMS **	\$11,000	FCR						\$11,000							
Salary Study **	\$32,000	FCR						\$32,000							
Rider Floor Scrubbers (2)	\$16,000	FCR						\$16,000							
South Flooring Stain Updates **	\$10,000	FCR						\$10,000							
Auditorium Door Replacement at ALMS	\$15,000	FCR						\$15,000							
East Salem Playground Play Set Replacement			\$50,000	FCR				\$50,000							
Extending sidewalk from exit 5 to 6 at GW Carver	\$20,000	FCR						\$20,000							

Salem City Schools												10/9/2018		
Six Year Capital Improvement Plan (CIP) for FY 2020-2025														
October 2018 School Board Meeting												Attachment C		
Inflation factor														
1.03												TBD=Date To Be Determined		
	YR 1	YR 2	YR 3	YR 4	YR 5	YR 6	Total							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	TBD	FY 2020-2025	Comments					
Fire Alarm System Replacement at ALMS	\$30,000	FCR											\$30,000	
Dodge Caravan SXT (used) - special needs transportation	\$25,000	FCR											\$25,000	
Category 3: Future Projects which might become part of a school-wide renovation														
													\$0	
Category 4: School-Wide Renovations TBD														
Salem High School Multi-Phase Renovation (Timeline, cost and phasing to be based on upcoming concept plans and funding availability)	\$53,000,000	BD											\$53,000,000	Original cost is based on the 2006 Facility Study. Escalated price as of CIP time Oct 2016 was \$39,825,702
Salem High Memo line only-not in totals			\$54,590,000	\$56,227,700	\$57,914,531	\$59,651,967	\$61,441,526							To show inflation costs only
Category 5: Partial School Renovations														
West Salem Elementary School Improvements					\$0	BD							\$0	(1)
East Salem Elementary School Improvements							\$0	BD					\$0	
Totals	\$55,881,890	\$1,512,864	\$989,177	\$1,259,963	\$780,702	\$864,124	\$0	\$61,288,720						
										Cross footing			\$61,288,720	
(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														
Notes:														
All items in BOLD ITALICS have been inflation adjusted based on School Board guidance in prior years (by 3%)														
** = Formal quotes needed; internal estimates used for illustration/planning purposes														
Legend: FCR=Future Capital Reserve														
BD = Bond Issues by City														
CR=Capital Reserve														



Informational

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Salem City Schools

Student Enrollment Projection Methodology

ADM (Average Daily Membership)

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

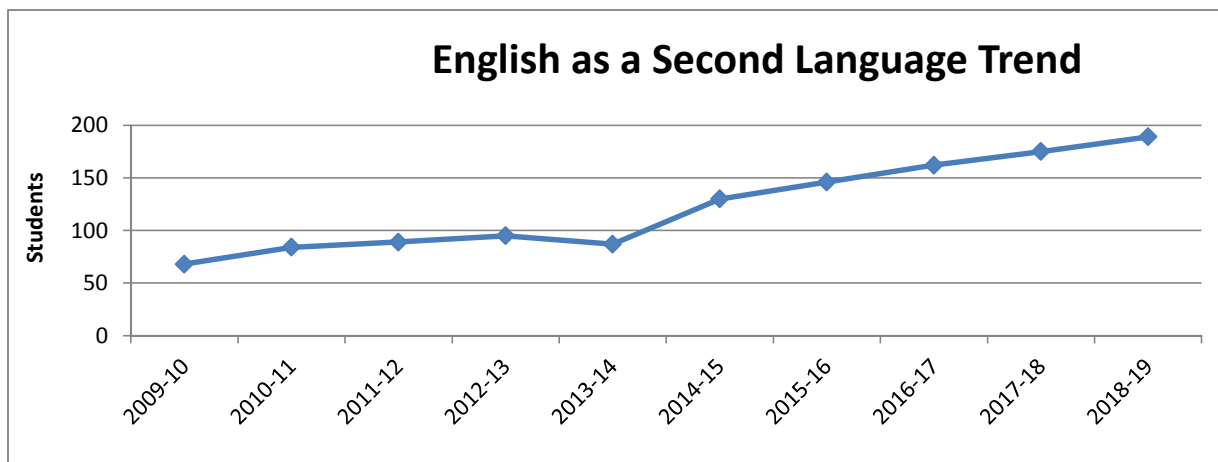
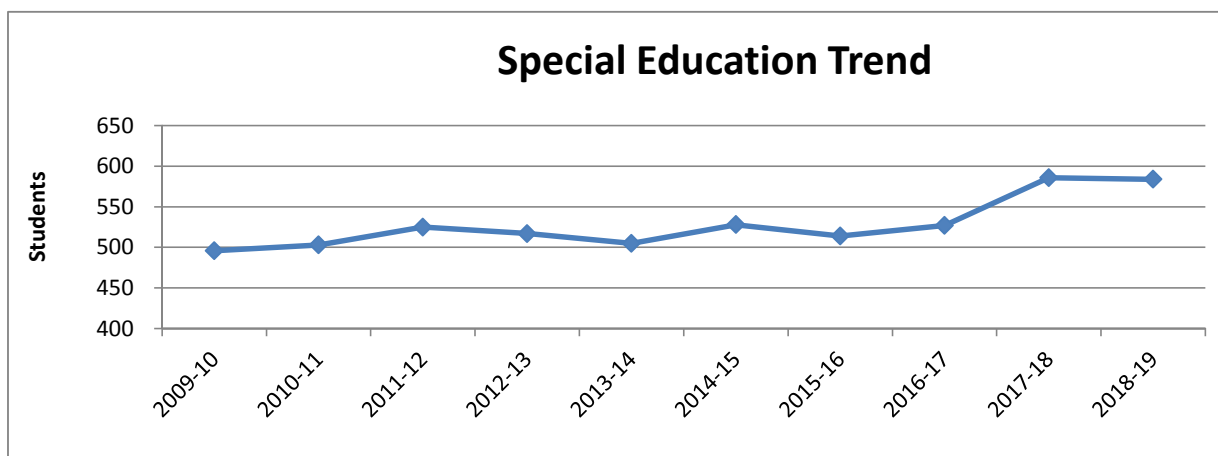
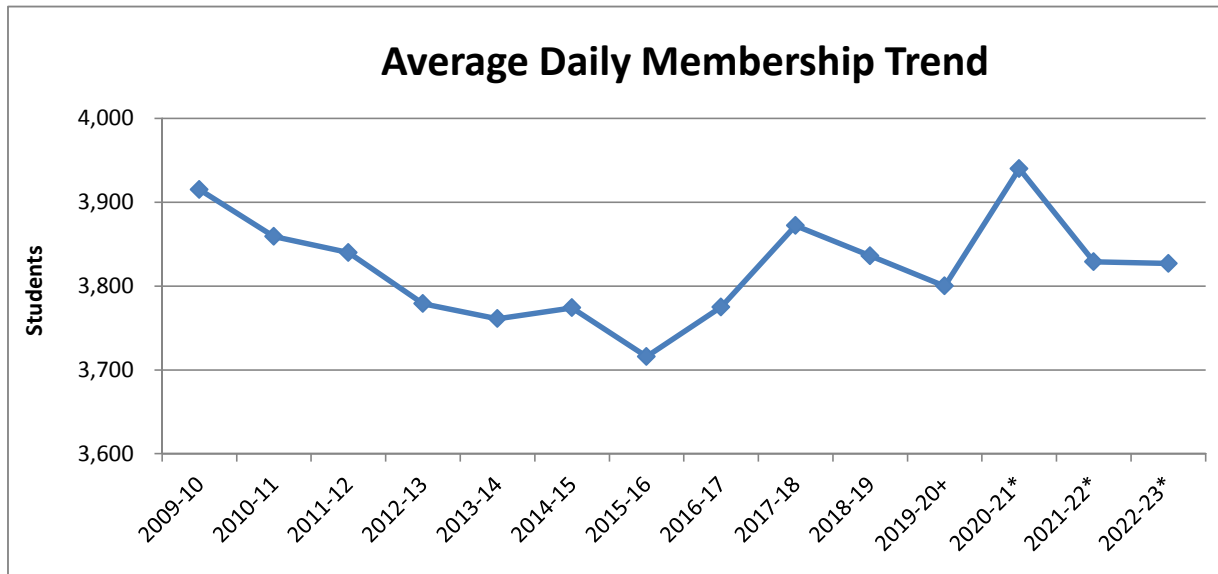
The adjusted March 31st ADM is reported to the Virginia Department of Education (VDOE) who determines the amount of state funding distributed to school divisions through the application of the Composite Index.

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

The school division obtained a third-party enrollment forecast which predicts a modest increase in enrollment over the next five years; however, the March 31, 2018 ADM was 3,836, which was forty-six above what was budgeted. Using the cohort survival method, including the ongoing kindergarten enrollment for SY 2019-2020 at the time the budget was being prepared result in a slightly increased enrollment assumption for budgeting purposes.

Salem City Schools

Student Enrollment Trends



+ Budget
* Forecast

Salem City Schools

Student Enrollment

Fiscal Year	Method	September Enrollment	Average Daily Membership ¹	Annual Growth	Special Education Enrollment ²	ESL Enrollment ³
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	Actual	3,844	3,836	-0.9%	584	189
2019-20	Budgeted	-	3,800	-1.9%		
2020-21	Forecast	-	3,940	3.7%		
2021-22	Forecast	-	3,829	-2.8%		
2022-23	Forecast	-	3,827	-0.1%		

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

² Source: December 1 Special Education Child Count

³ Source: Fall Verification Report

Salem City Schools

Student Enrollment by School as of September

Schools	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
Salem High	1,295	1,257	1,249	1,215	1,191	1,187	1,170	1,188	1,278	1,281
Andrew Lewis Middle	928	906	878	905	924	901	898	893	914	942
East Salem Elementary	409	405	410	403	414	416	419	413	387	397
G W Carver Elementary	458	478	482	427	423	444	461	462	431	422
South Salem Elementary	428	450	427	409	408	412	394	397	420	419
West Salem Elementary	398	408	413	426	406	423	396	427	439	426
Total Enrollment	3,916	3,904	3,859	3,785	3,766	3,783	3,738	3,780	3,869	3,887

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 2018

Grade	Elementary				Middle	High	Totals
	East	GW Carver	South	West	Andrew Lewis	Salem	
K	6	10	9	2			27
1	6	5	9	10			30
2	5	7	7	6			25
3	1	6	8	7			22
4	5	6	15	4			30
5	4	8	6	5			23
6					41		41
7					24		24
8					41		41
9						42	42
10						34	34
11						30	30
12						36	36
Totals	27	42	54	34	106	142	405

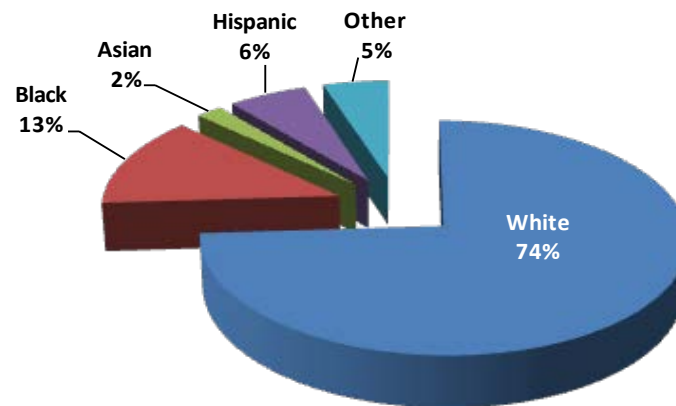
The number of non-resident students for 2018 is 405 compared to 393 in 2017. Non-resident students comprise 10.3% of the total funded membership and are generally evenly distributed by grade level.

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

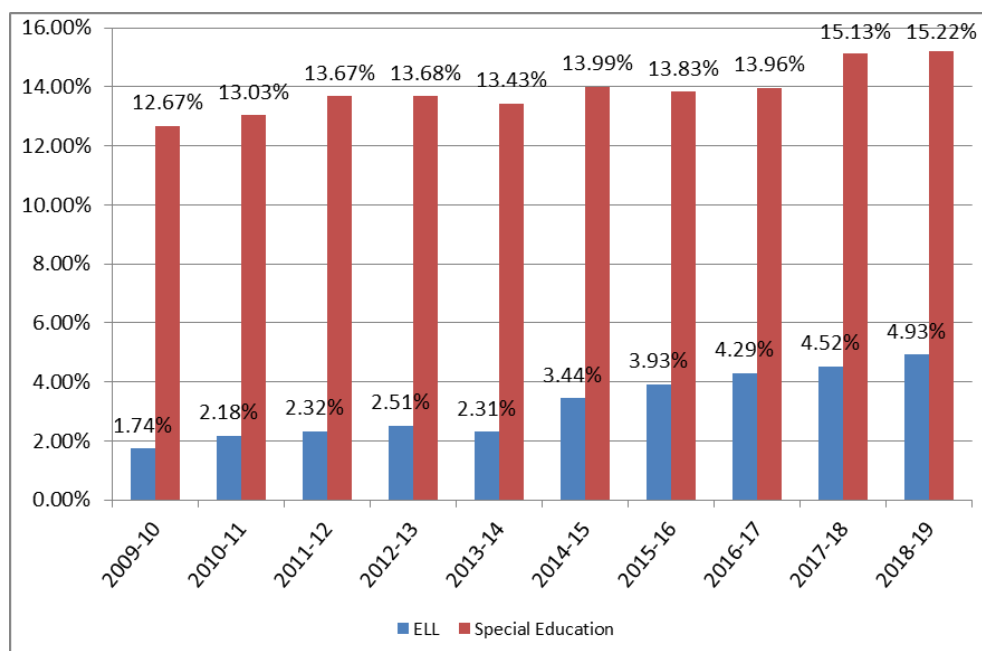
Salem City Schools Student Demographics

Salem City Schools is the 68th largest of 132 school divisions in Virginia. Student demographics are anticipated to remain fairly constant. Special education has averaged just 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 39% division wide. The ethnic composition of Salem City Schools' student enrollment as of September 30, 2018 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 2019

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	317	90	28%	173	55%	95.3%

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

Salem City Schools

School Accreditation

Based on the 2018 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 Instruction and Innovation

Salem City Schools

Standards of Learning Test Scores Comparison - Elementary/Middle

COURSE	2009		2010		2011		2012		2013		2014		2015		2016		2017		2018	
	DISTRICT	STATE	DISTRICT	STATE	DISTRICT	STATE	DISTRICT	STATE	DISTRICT	STATE	DISTRICT	STATE	DISTRICT	STATE	DISTRICT	STATE	DISTRICT	STATE	DISTRICT	STATE
Grade 3 English Reading	92	86	86	83	95	83	96	86	83	72	78	69	85	75	83	76	81	75	77	72
Grade 3 Mathematics	96	89	95	92	97	91	83	64	78	65	75	67	85	74	86	77	83	75	80	73
Grade 3 History	99	93	98	93	97	85	96	87	94	87	93	86	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Grade 3 Science	97	89	97	91	98	90	96	90	92	84	88	83	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Grade 4 English Reading	93	89	95	88	95	87	96	88	82	70	79	70	84	77	84	77	84	79	77	76
Grade 4 Mathematics	92	86	94	88	90	89	75	70	87	74	86	80	88	84	91	83	88	81	83	79
VA Studies	92	88	94	87	93	87	94	89	94	87	92	85	93	87	89	87	87	87	87	85
Grade 5 English Reading	97	92	95	90	94	89	91	89	84	73	82	73	83	79	88	81	83	81	83	80
Grade 5 English Writing	94	86	94	88	89	87	93	87	81	87	71	71	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Grade 5 Mathematics	95	90	95	90	92	89	69	67	74	69	76	73	85	79	79	79	78	79	83	77
Grade 5 Science	96	88	93	88	92	87	94	88	75	75	81	73	86	79	83	81	79	79	85	79
Grade 6 English Reading	91	86	93	88	94	87	90	89	80	73	80	73	84	76	85	77	82	78	79	80
Grade 6 Mathematics	82	73	80	77	59	73	66	74	76	77	73	76	80	83	88	82	77	82	71	79
Grade 6 US History I	88	74	92	78	89	81	85	81	91	83	83	81	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Grade 7 English Reading	97	88	96	90	98	89	94	88	83	74	82	76	91	81	87	82	88	82	80	81
Grade 7 Mathematics	88	71	90	75	91	77	67	58	68	61	74	65	85	72	84	72	74	71	65	69
Grade 7 US History II	97	92	93	91	84	85	85	84	77	82	84	81	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Grade 8 English Reading	91	87	93	90	96	80	95	89	77	71	72	70	81	75	82	75	81	76	79	77
Grade 8 English Writing	91	89	93	91	94	88	95	88	80	71	72	70	76	72	78	71	77	73	77	73
Grade 8 Mathematics	88	85	89	87	93	82	67	60	72	61	77	67	86	74	69	73	72	74	63	71
Grade 8 Civics	92	84	92	86	92	89	92	84	83	85	83	83	92	86	87	87	87	87	85	86
Grade 8 Science	94	90	95	92	98	92	95	92	82	76	85	74	87	78	87	79	88	79	87	78

Source: Virginia Department of Education - School Report Card

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

Salem City Schools

Standards of Learning Test Scores Comparison - Secondary

COURSE	2009		2010		2011		2012		2013		2014		2015		2016		2017		2018	
	DISTRICT	STATE	DISTRICT	STATE	DISTRICT	STATE	DISTRICT	STATE	DISTRICT	STATE	DISTRICT	STATE	DISTRICT	STATE	DISTRICT	STATE	DISTRICT	STATE	DISTRICT	STATE
End of Course English Reading	96	95	96	94	95	94	95	94	92	89	93	90	91	89	91	89	91	87	91	87
End of Course English Writing	96	92	95	92	95	93	95	93	89	70	90	84	88	83	88	83	87	84	82	84
Algebra I	95	94	98	94	98	94	81	75	81	76	81	79	90	82	83	83	89	82	82	81
Algebra II	95	91	95	91	97	91	84	69	81	76	81	82	98	87	99	89	98	90	93	89
Geometry	92	87	96	88	94	87	84	74	73	76	86	77	90	80	86	80	91	78	80	77
Earth Science	93	87	90	88	93	89	97	90	87	83	91	83	93	83	97	84	93	82	84	81
Biology	94	88	96	89	94	90	97	92	91	83	89	83	92	84	89	84	90	82	89	82
Chemistry	100	93	100	93	99	93	99	93	97	86	95	87	100	88	98	88	96	89	93	89
World History I	95	93	98	93	88	81	97	84	91	84	93	85	98	85	95	84	93	85	92	82
World History II	95	93	95	92	88	82	92	85	91	85	96	86	94	87	95	86	95	87	89	84
World Geography	94	86	92	86	95	n/a	89	n/a	90	n/a	88	86	88	86	88	86	86	83	85	82
VA/US History	98	97	97	95	92	83	96	85	95	86	96	87	90	87	91	86	92	86	89	84

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 2018 Testing

Division	3 rd Reading	3 rd Math	4 th Reading	4 th Math	4 th VA Studies	5 th Reading	5 th Math	5 th Science	# higher than Salem	FY17-18 Per Pupil Cost
Salem	77	80	77	83	87	83	83	85	N/A	11,038
Bedford	72	70	79	76	84	83	78	81	1	10,722
Botetourt	76	73	86	88	91	86	78	82	4	11,521
Craig	65	70	74	73	89	70	64	58	1	11,718
Floyd	62	62	78	81	88	77	67	75	1	11,046
Franklin	74	73	81	86	90	81	82	79	3	11,656
Montgomery	74	74	79	83	84	84	83	84	2	11,204
Roanoke City	68	75	74	79	82	78	79	77	0	13,356
Roanoke County	82	82	85	86	89	86	85	87	8	10,878
Commonwealth of Virginia	72	73	76	79	85	80	77	79	0	12,548

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

Division	3 rd Reading	3 rd Math	4 th Reading	4 th Math	4 th VA Studies	5 th Reading	5 th Math	5 th Science	# higher than Salem	FY17-18 Per Pupil Cost
Salem	77	80	77	83	87	83	83	85	N/A	11,038
Charlottesville	63	62	73	75	68	62	52	60	0	17,079
Fredericksburg	57	55	55	62	65	69	64	63	0	13,775
Hopewell	62	60	76	77	76	70	64	64	0	11,476
Winchester	64	70	67	72	72	67	62	76	0	13,638

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 2018 Testing

Division	6 th Reading	6 th Math	7 th Reading	7 th Math	8 th Reading	8 th Writing	8 th Math	8 th Science	# higher than Salem	FY17-18 Per Pupil Cost
Salem	79	71	80	65	79	77	63	87	N/A	11,038
Bedford	81	81	79	59	82	76	68	72	4	10,722
Botetourt	89	92	86	82	86	80	78	87	8	11,521
Craig	68	76	80	<	72	58	80	84	2	11,718
Floyd	83	80	85	80	72	60	77	71	5	11,046
Franklin	81	82	84	75	77	71	75	81	5	11,656
Montgomery	81	77	82	67	79	69	75	69	5	11,204
Roanoke City	74	77	75	56	69	66	62	67	1	13,356
Roanoke County	86	90	86	85	81	73	80	82	7	10,878
Commonwealth of Virginia	80	79	81	69	77	73	71	78	4	12,548

Salem City Schools comparison with Roanoke metropolitan area school systems.

Division	6 th Reading	6 th Math	7 th Reading	7 th Math	8 th Reading	8 th Writing	8 th Math	8 th Science	# higher than Salem	FY17-18 Per Pupil Cost
Salem	79	71	80	65	79	77	63	87	N/A	11,038
Charlottesville	75	76	74	59	63	69	60	60	1	17,079
Fredericksburg	71	43	69	44	67	61	64	71	0	13,775
Hopewell	68	69	74	72	67	50	83	65	2	11,476
Winchester	72	66	75	68	69	64	76	77	2	13,638

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 2018 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	FY17-18 Per Pupil Cost
Salem	91	82	82	80	93	84	89	93	92	89	89	N/A	11,038
Bedford	93	92	79	78	86	84	87	84	84	85	91	3	10,722
Botetourt	90	87	93	86	96	86	88	93	85	92	88	6	11,521
Craig	79	76	75	79	93	88	87	26	89	76	73	1	11,718
Floyd	90	71	87	70	83	88	81	84	<	91	91	4	11,046
Franklin	84	77	84	77	89	85	80	95	87	76	85	3	11,656
Montgomery	87	84	91	82	91	87	85	90	79	85	80	4	11,204
Roanoke City	73	69	81	65	98	70	76	85	65	78	70	1	13,356
Roanoke County	89	93	91	87	90	89	88	86	99	92	87	6	10,878
Commonwealth of Virginia	87	84	81	77	89	81	82	89	82	84	84	0	12,548

Salem City Schools comparison on high school tests to school systems in the Roanoke metropolitan 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	FY17-18 Per Pupil Cost
Salem	91	82	82	80	93	84	89	93	92	89	89	N/A	11,038
Charlottesville	95	93	83	77	82	65	82	93	89	82	76	3	17,079
Fredericksburg	83	38	72	70	60	72	78	87	75	63	74	0	13,775
Hopewell	74	74	84	62	94	66	69	94	65	73	79	3	11,476
Winchester	76	76	70	72	86	74	70	79	74	85	84	0	13,638

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 2018 Testing

Division	Disadv %	All English-Reading	All Math	English-Reading SWD	English-Reading LEP	English-Reading Disadv	English-Reading Black	English-Reading Hisp.	Math SWD	Math LEP	Math Disadv	Math Black	Math Hisp.	# categories higher than Salem	FY17-18 Per Pupil Cost
Salem	36.6	81	79	46	47	66	68	71	46	57	65	64	73	N/A	11,038
Bedford	37.3	81	76	46	65	71	65	76	53	61	65	59	71	5	10,722
Botetourt	27.8	86	86	52	54	73	76	77	53	65	75	78	78	12	11,521
Craig	55.7	73	76	44	<	62	<	<	61	<	68	<	<	2	11,718
Floyd	50.5	78	77	39	57	72	53	57	37	69	69	62	69	4	11,046
Franklin	54.5	80	80	47	63	73	65	74	45	72	72	68	76	9	11,656
Montgomery	36.8	81	81	40	59	67	67	70	40	69	66	65	70	6	11,204
Roanoke City	86.9	73	75	46	58	68	67	67	48	72	71	68	75	7	13,356
Roanoke County	30.1	85	86	56	74	76	70	80	59	79	78	73	82	12	10,878
Virginia	44.3	79	77	48	59	66	67	67	48	64	66	64	68	5	12,548

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

< Group below state definition for personally identifiable results.

Division	Disadv %	All English-Reading	All Math	English SWD	English LEP	English-Reading Disadv	English-Reading Black	English-Reading Hisp.	Math SWD	Math LEP	Math Disadv	Math Black	Math Hisp.	# categories higher than Salem	FY17-18 Per Pupil Cost
Salem	36.6	81	79	46	47	66	68	71	46	57	65	64	73	N/A	11,038
Charlottesville	58.5	71	71	33	56	54	50	70	37	67	56	50	70	2	17,079
Fredericksburg	66.1	67	60	33	50	54	58	60	24	51	48	49	57	1	13,775
Hopewell	92.6	70	73	52	58	66	64	75	50	67	70	69	73	7	11,476
Winchester	61.9	70	70	41	47	60	60	57	41	58	62	58	64	1	13,638

Salem City Schools comparison to similar sized city school divisions.

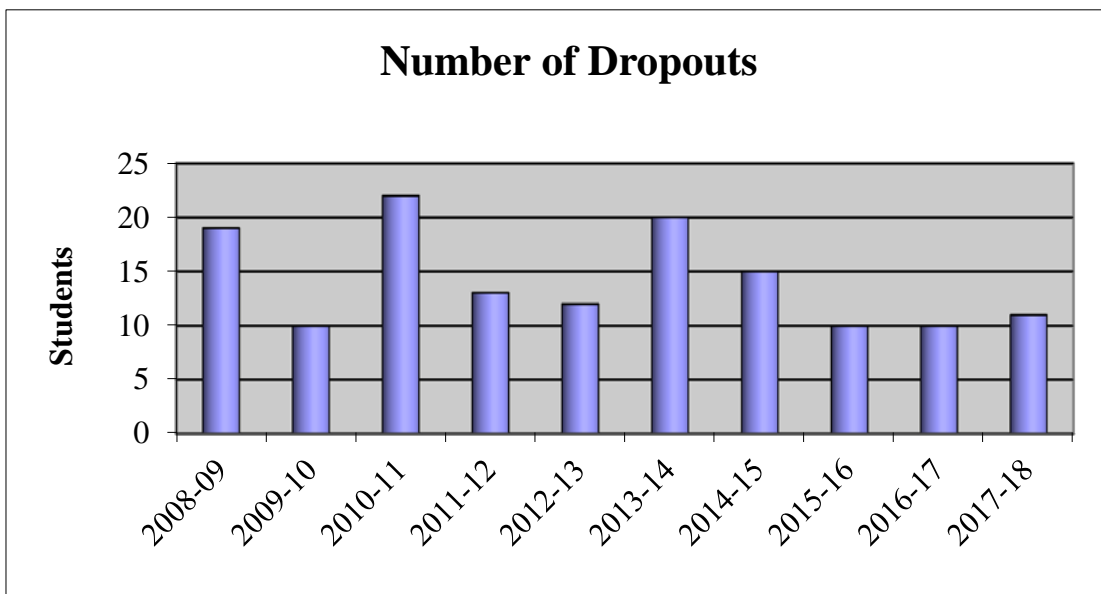
Source: Virginia Department of Education Free and Reduced Price Eligibility Report, School Report Cards and Table 15 of the Superintendent's Annual Report for Virginia for Fiscal Year 2018 representing per pupil cost data for operations (includes regular day school, school food services, summer school, 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
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%
2017-18	1,911	11	0.58%

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

Climate Survey

The Salem City school division participated in the 2019 Virginia Working Conditions and School Climate Surveys. The Virginia Department of Education (VDOE), in collaboration with the University of Virginia, administered these surveys in order to generate helpful information to inform local efforts to provide the working conditions necessary to recruit and retain talented teachers and staff and to enable schools and divisions to assess their progress in establishing a healthy school climate for students. To see which questions map onto a measure, please view the surveys at the VDOE webpage: <http://www.doe.virginia.gov/support/school-climate/>.

Domain: Engagement

Table 1. Lowest and Highest School-Level Measure Scores in Salem, Engagement Domain

	School-Level Scores	
	Lowest	Highest
a. Emotional Engagement: student sense of belonging	2.7	2.7
b. Academic Engagement: student attitude toward learning	3.1	3.1
c. Behavioral Engagement: student school attendance and participation in school activities	3.0	3.0

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

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

Domain: Relationships

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

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

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

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

Domain: Expectations

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

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

Domain: Safety

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

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

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

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

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

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

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

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

Salem City Schools
Number of Students Receiving Free or Reduced Lunch

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

School Year: 2017-2018						School Year: 2018-2019					
	Free	Reduced	Total	Enrollment	Percent	Free	Reduced	Total	Enrollment	Percent	
East Salem Elementary	194	23	217	387	56%	210	30	240	397	60%	
G W Carver Elementary	197	33	230	431	53%	207	32	239	426	56%	
South Salem Elementary	135	16	151	420	36%	115	18	133	420	32%	
West Salem Elementary	117	22	139	439	32%	115	20	135	426	32%	
Total	643	94	737	1,677	44%	647	100	747	1,669	45%	
Andrew Lewis Middle	267	47	314	914	34%	300	56	356	942	38%	
Total	267	47	314	914	34%	300	56	356	942	38%	
Salem High	319	65	384	1,278	30%	346	82	428	1,281	33%	
Total	319	65	384	1,278	30%	346	82	428	1,281	33%	
Division Total	1,229	206	1,435	3,869	37%	1,293	238	1,531	3,892	39%	

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

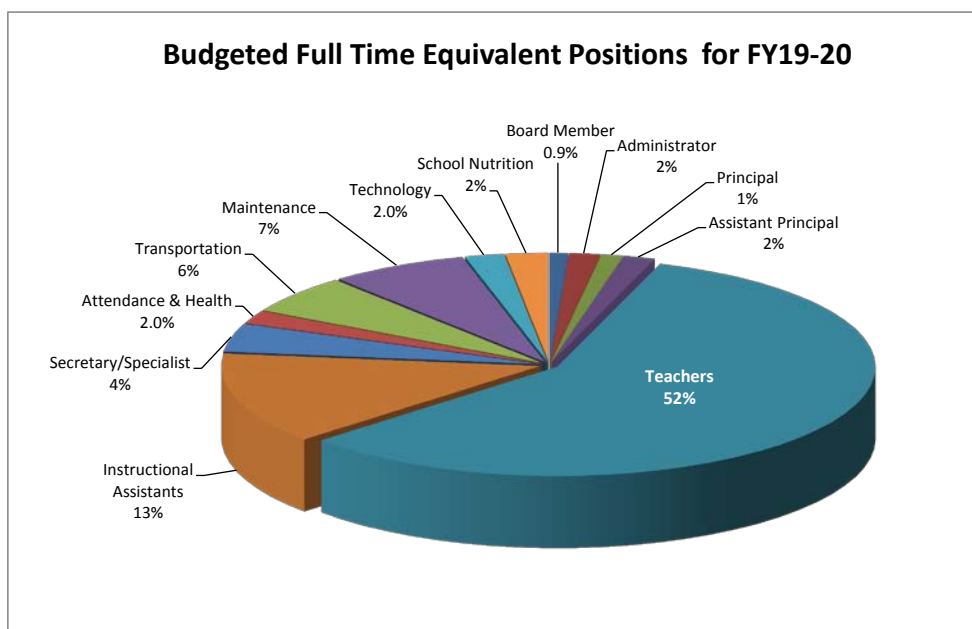
Year	Bachelor Degree		Masters Degree		Doctorate Degree	
	Minimum	Maximum	Minimum	Maximum	Minimum	Maximum
2010-11*	40,392	57,914	43,797	61,319	45,437	62,959
2011-12	40,796	57,771	44,236	61,211	45,896	62,871
2012-13	41,000	60,482	44,647	64,129	46,406	65,888
2013-14*	41,000	59,736	44,647	63,383	46,406	65,142
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
2019-20	42,714	65,613	46,554	71,182	48,406	73,818

* Salaries were frozen in response to economic conditions.

Source: Human Resources

Salem City Schools
Full Time Equivalent (FTE) Positions

Positions	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 Budgeted	2019-20 Budgeted
Board Member	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0
Administrator	8.0	8.0	9.8	9.7	10.3	9.5	9.7	8.5	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	8.5	8.5
Teachers	312.3	308.0	315.1	309.6	307.1	302.1	300.5	303.5	306.8	309.8
Instructional Assistants	84.5	75.0	51.5	49.7	54.3	65.1	71.7	72.1	72.6	72.6
Secretary/Specialist	21.6	21.7	23.8	25.2	21.8	21.4	21.7	21.6	22.6	22.6
Attendance & Health	14.0	14.0	10.3	10.6	10.6	10.5	10.4	10.5	10.5	10.5
Transportation	28.6	31.1	31.5	31.4	27.1	26.2	27.5	30.4	29.8	30.8
Maintenance	41.0	41.5	41.0	39.3	38.5	37.3	37.6	37.3	37.6	37.6
Technology	10.8	11.0	9.0	8.8	10.0	9.7	9.8	10.8	10.7	10.7
School Nutrition	30.2	29.1	28.1	28.8	(1) 27.0	20.0	20.0	14.6	11.6	11.6
Totals	570.9	559.3	540.0	533.1	526.8	521.8	528.8	529.2	530.1	534.2



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 FY20, a total of 3 teaching positions were added due to increased enrollment or needed services. One teacher at Salem High School for computer science, hours were increased for math at Salem High School, a reading position at Andrew Lewis Middle and one early childhood position at G. W. Carver Elementary. In addition, one bus aide was added in Transportation.

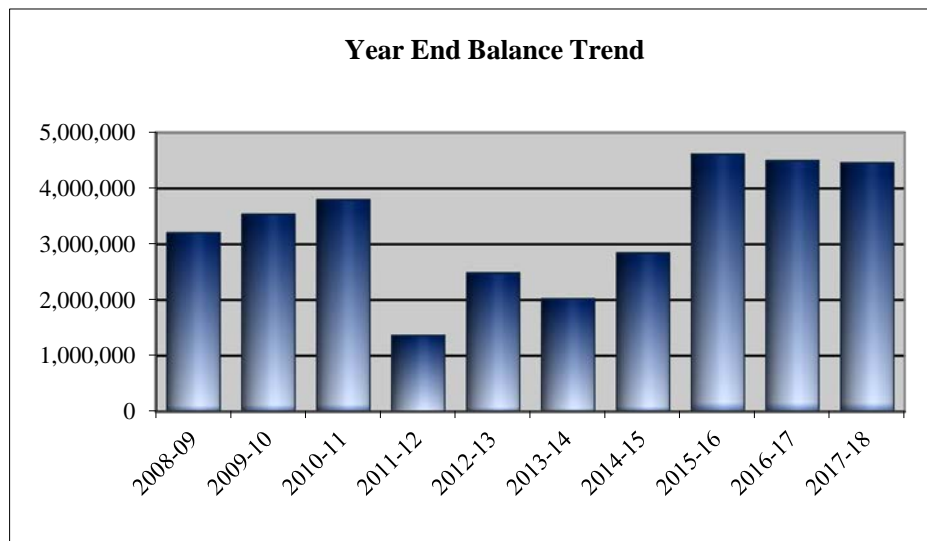
(1) School Nutrition program outsourced. Employees replaced due to attrition are employees of Aramark.

Source: Business Office and Annual School Report

Salem City Schools

Fund Balance

Year	General Fund Budget	Fund Balance *	Fund Balance as a % of Budget
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	4,452,745	10.44%
2018-19	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

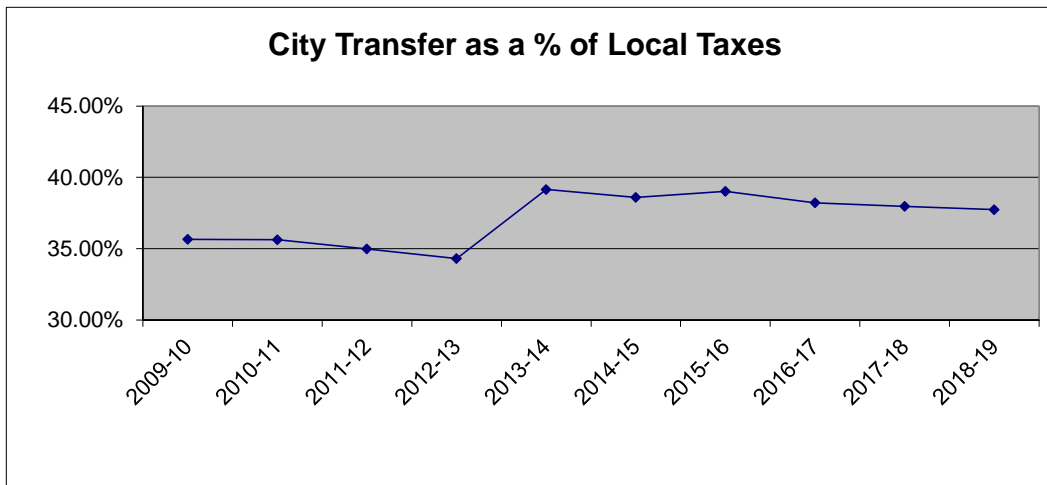
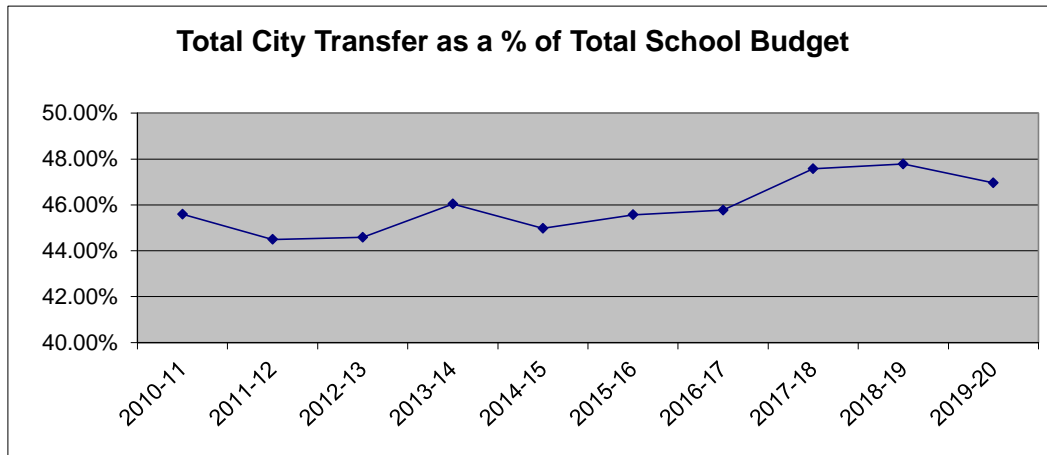
Year	Salem	Bedford County	Botetourt County	Craig County	Floyd County	Franklin County	Montgomery County	Roanoke City	Roanoke County
2012-14	0.3628	0.4268	0.3710	0.3163	0.3440	0.4181	0.4053	0.3728	0.3657
2014-16	0.3695	0.3132	0.3720	0.3157	0.3470	0.4138	0.3866	0.3592	0.3704
2016-18	0.3704	0.3132	0.3766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

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	Budgeted Local Appropriation*	Increase (Decrease)	% Increase	Total Budget	% of Budget	Budgeted Local Tax Revenue	% of Local Revenue
2008-09	\$ 18,420,000	\$ 425,000	2.36%	\$ 43,067,148	42.77%	\$ 52,429,931	35.13%
2009-10	18,420,000	-	0.00%	42,607,004	43.23%	51,651,964	35.66%
2010-11	18,420,000	-	0.00%	40,401,098	45.59%	51,695,400	35.63%
2011-12	18,420,000	-	0.00%	41,396,614	44.50%	52,665,500	34.98%
2012-13	18,919,494	499,494	2.71%	42,427,360	44.59%	55,142,765	34.31%
2013-14	18,919,494	-	0.00%	41,092,046	46.04%	48,324,587	39.15%
2014-15	18,805,881	(113,613)	(0.60%)	41,810,231	44.98%	48,722,300	38.60%
2015-16	19,270,796	464,915	2.47%	42,287,112	45.57%	49,386,800	39.02%
2016-17	19,270,796	-	0.00%	42,101,990	45.77%	50,421,309	38.22%
2017-18	19,633,236	362,440	1.88%	41,263,304	47.58%	51,702,447	37.97%
2018-19	20,375,621	742,385	3.78%	42,643,951	47.78%	53,992,065	37.74%
2019-20	20,455,621	80,000	0.39%	43,554,396	46.97%	54,969,638	37.21%



* Debt Service not shown

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%
2019-20		43,554,396		8,829,941		20,375,621	231%

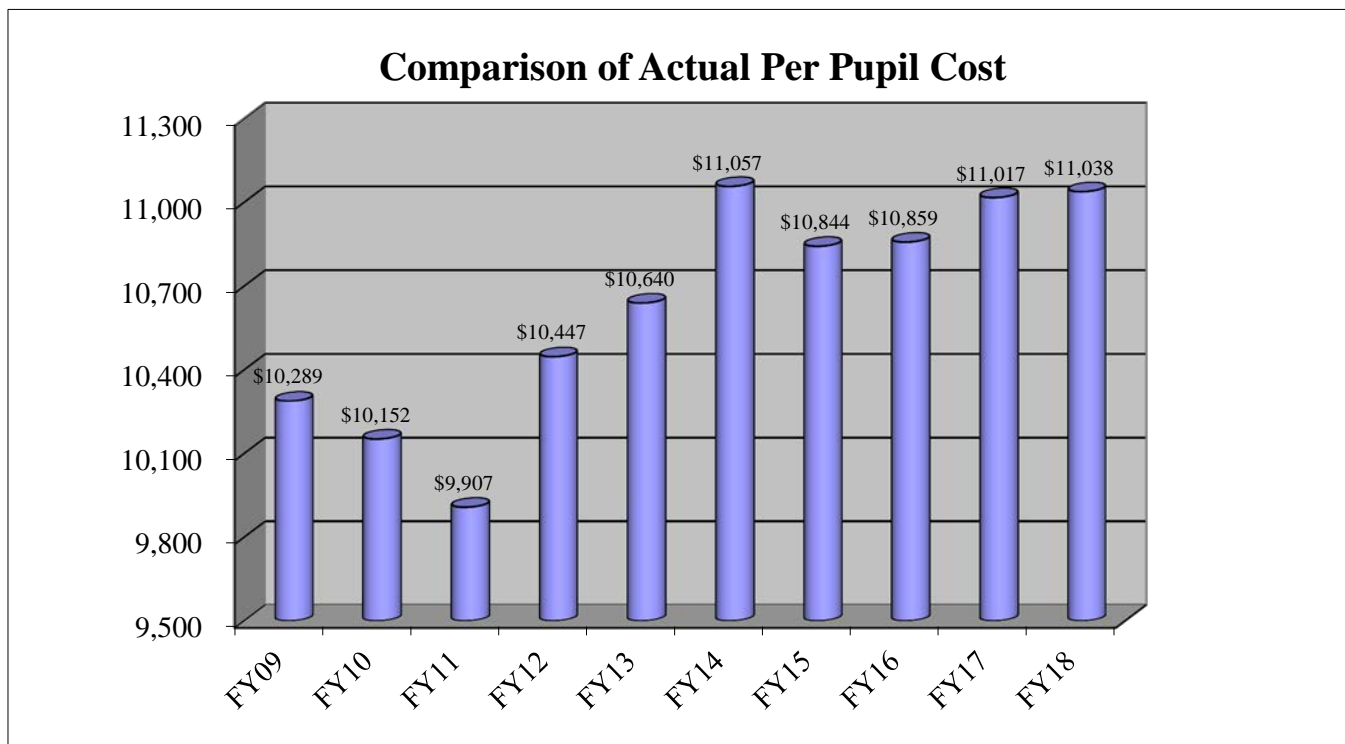
The school division is required to satisfy required local effort to receive state funding for education. The above amounts represent the estimated required local match included in the General Assembly adopted budgets for the past nine years. This table is compiled using available data.

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	
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
2017-18	3,945	5,054	4,432	915	638	11,038



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 7/1/2018	Issuances	Principal Payment	Balance 6/30/2019
2010D VML/VACO Bond 1 Tax Exempt Bond (1)	\$ 137,670	\$ -	\$ (137,670)	\$ -
2011 Union First Market Refunding Bonds (2)	4,235,242	-	(741,406)	3,493,836
2012A Public Improvement Bonds (3)	7,158,750	-	(477,250)	6,681,500
2013 Public Improvement Bonds (4)	4,390,325	-	(275,575)	4,114,750
Total Outstanding Debt	<u>\$ 15,921,987</u>	<u>\$ -</u>	<u>\$ (1,631,901)</u>	<u>\$ 14,290,086</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	Total Direct Tax Rate
	Assessed Value	Direct Tax Rate	Assessed Value	Direct Tax Rate	Assessed Value	Direct Tax Rate	Assessed Value	Direct Tax Rate	Assessed Value	Direct Tax Rate		
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
2017-18	2,092,863,676	1.18	306,890,700	3.25	97,999,444	3.20	51,247,569	1.18	816,174	1.18	2,549,817,563	1.50

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
2009	\$ 31,336,233	\$ 30,288,062	96.66%	\$ 124,862	\$ 1,128,177	\$ 31,416,239	99.86%
2010	31,627,310	30,440,194	96.25%	309,847	1,446,091	31,886,285	99.84%
2011	32,104,079	30,836,144	96.05%	105,503	1,284,048	32,120,192	99.72%
2012	32,672,916	31,351,991	95.96%	32,561	1,315,461	32,667,452	99.88%
2013	32,537,416	30,854,728	94.83%	64,769	1,670,285	32,525,013	99.76%
2014	32,905,743	31,229,276	94.91%	(83,736)	1,509,177	32,738,453	99.75%
2015	33,630,244	32,291,449	96.02%	(55,465)	1,255,546	33,546,995	99.92%
2016	33,896,364	32,608,317	96.20%	9,616	1,117,348	33,725,665	99.47%
2017	35,253,119	34,012,836	96.48%	(52,288)	859,289	34,872,125	99.07%
2018	35,837,963	34,375,408	95.92%	-	-	34,375,408	95.92%

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	25,862	Average Daily Membership	3,836
Per capita income	\$48,384	H. Parks and Recreation	
City bond rating	Aa3	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	3,811	Number of dog parks	1
F. Police protection		Number of golf courses	1
Number of stations	1	I. Libraries	
Calls for service	38,632	Number of sites	1
Accidents	1,026	Patrons visits	167,389
DUI Arrests	137	Total circulation	212,350
		J. Unemployment Rate	3.4%

Source: City of Salem Finance Department



AAL – Actuarial Accrued Liability

ABE – Adult Basic Education

ACT – American College Test

ADM – Average Daily Membership

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

AED – Automated External Defibrillator

AIIMS – Alternative Instructional Individualized Methods for Success

ALMS – Andrew Lewis Middle School

AP – Advanced Placement.

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

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

ARC – Annual Required Contributions

ASBO – Association of School Business Officials

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

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

BD – Behavior Disorder

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

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

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

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

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.

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

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 division. The primary sources of revenue for this fund are local taxes and state aid for education.

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

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

HR - Human Resources

HVAC – Heating, Ventilation, Air Conditioning

IB – International Baccalaureate

ID – Intellectual Disability

IDEA – Individuals with Disabilities Act

ILO – Intended Learning Outcomes

ISAEF – Individual Student Alternative Education Plan

IT – Information Technology

ITRT – Information Technology Resource Teacher

LCI – Local Composite Index

LD – Learning Disabled

LEP – Limited English Proficient

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

MAP® – Measures of Academic Progress®

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

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

NBC – National Board Certified

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

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

OPEB – Other Postemployment Benefits

OSHA – Occupational Safety and Health Administration

OT – Overtime

PALS – Phonological Awareness Literacy Screening

PD – Professional Development

PEP – Physical Education Program

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

PSAT – Preliminary SAT Test

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

REWIP – Retirement: Extended Work Incentive Program

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

SAT – Scholastic Aptitude Test

SHS – Salem High School

SOQ – Standards of Quality

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

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

SWD – Students with Disabilities

SY – School Year

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

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

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

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

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

UAAL – Unfunded Accrued Actuarial Liability

VDOE – Virginia Department of Education

VHSL – Virginia High School League

VIP – Virginia Index of Performance

VPI – Virginia Preschool Initiative

VPSA – Virginia Public School Authority

VRS – Virginia Retirement System

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

2019 – 2020

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
2019-2020 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	\$42,714	\$43,223	\$43,731	\$46,554	\$47,063	\$47,571	\$48,406
1	43,355	43,871	44,387	47,213	47,729	48,244	49,092
2	43,968	44,492	45,015	47,881	48,404	48,927	49,786
3	44,590	45,121	45,652	48,559	49,089	49,619	50,490
4	45,533	46,042	46,551	49,374	49,884	50,388	51,227
5	46,178	46,694	47,210	50,073	50,590	51,101	51,952
6	46,831	47,354	47,878	50,782	51,306	51,824	52,688
7	47,494	48,024	48,556	51,500	52,032	52,558	53,433
8	48,166	48,703	49,242	52,229	52,768	53,302	54,189
9	48,848	49,393	49,940	52,967	53,515	54,056	54,956
10	49,538	50,091	50,646	53,717	54,272	54,820	55,734
11	50,240	50,800	51,363	54,478	55,040	55,596	56,522
12	50,951	51,519	52,090	55,249	55,819	56,383	57,322
13	51,672	52,248	52,826	56,030	56,608	57,181	58,133
14	52,403	52,988	53,574	56,823	57,410	57,990	58,955
15	53,144	53,737	54,332	57,627	58,222	58,810	59,789
16	53,896	54,498	55,101	58,442	59,046	59,643	60,636
17	54,659	55,269	55,880	59,270	59,881	60,487	61,494
18	55,432	56,051	56,671	60,108	60,728	61,342	62,363
19	56,217	56,844	57,473	60,958	61,587	62,211	63,246
20	57,012	57,649	58,286	61,821	62,459	63,091	64,141
21	57,818	58,464	59,111	62,696	63,343	63,984	65,048
22	58,637	59,291	59,948	63,583	64,240	64,889	65,970
23	59,466	60,130	60,796	64,483	65,148	65,807	66,902
24	60,308	60,981	61,656	65,395	66,070	66,739	67,849
25	61,161	61,844	62,528	66,321	67,005	67,682	68,809
26	62,027	62,719	63,413	67,259	67,953	68,640	69,783
27	62,905	63,606	64,311	68,210	68,915	69,612	70,771
28	63,794	64,506	65,220	69,175	69,890	70,596	71,772
29	64,697	65,420	66,144	70,155	70,879	71,596	72,788
30+	65,613	66,345	67,079	71,182	71,882	72,609	73,818

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 st consecutive day	\$205

Employee Benefits
Group health insurance available; employer contribution varies by plan
Group dental insurance available; employer contribution varies by plan
VRS group life insurance paid
Optional group life insurance available
One day of sick leave per month of contract
Three days of personal leave annually
Sick leave bank available after 1 year of service for VRS Plan 1 and 2 members
Employee Assistance Program
VRS Hybrid Disability if applicable
Flexible Benefits Plan
*All fringe benefits are based on current School Board policies and are subject to amendment



Salem City Schools
Pay Schedule for Extra-Curricular Activities
2019-2020

Base Factor =	Experience Factor =		Percentage Factors									
	\$42,000	\$100										
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	
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 Assistant	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
2019-2020

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
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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 2019-2020

Assignment	Amount
Clerk of the School Board	\$3,600
Alternative Education Assessment	\$3,000
National Board Supplement	\$2,500
Instructional Supplements Coordinators Instructional Coach	\$1,600
School Nurse Coordinator	\$1,600
Department Chair Andrew Lewis Middle School Salem High School	\$1,600 \$1,800
Grade Team Leader Andrew Lewis Middle School	\$500
Clinical Faculty Lead Teachers	\$300
Food Service Assistant Manager Middle & High Schools	\$530
Football Equipment Manager Salem High School	\$2,500
Indoor Drumline Supplement Salem High School	\$1,042
Garden Club Sponsor Andrew Lewis Middle School	\$1,042
Girls Who Code Supplement Andrew Lewis Middle School	\$1,042
Custodial Night Supervisor Salem High School Andrew Lewis Middle School	\$1,060 \$1,060

SALEM CITY SCHOOLS
2019-2020 Classified Employee Pay Scale Matrix

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	\$ 8.24221	\$ 8.65432	\$ 9.08703	\$ 9.54138	\$ 10.01845	\$ 10.51938	\$ 11.04534	\$ 11.59761	\$ 12.17749	\$ 12.78637	\$ 13.42569	\$ 14.09697	\$ 14.80182	\$ 15.54191	\$ 16.31900	\$ 17.13495	\$ 17.99170	\$ 18.89129	\$ 19.83585	\$ 20.82764	\$ 21.86903	\$ 22.96248	\$ 24.11060	\$ 25.31613	\$ 26.58194	\$ 27.91104
B	Hourly	8.48947	8.91395	9.35964	9.82763	10.31901	10.83496	11.37670	11.94554	12.54282	13.16996	13.82846	14.51988	15.24587	16.00817	16.80857	17.64900	18.53145	19.45803	20.43093	21.45247	22.52510	23.65135	24.83392	26.07562	27.37940	28.74837
C	Hourly	8.74416	9.18136	9.64043	10.12245	10.62858	11.16001	11.71801	12.30391	12.91910	13.56506	14.24331	14.95547	15.70325	16.48841	17.31283	18.17847	19.08740	20.04177	21.04385	22.09605	23.20085	24.36089	25.57894	26.85788	28.20078	29.61082
D	Hourly	9.00648	9.45681	9.92965	10.42613	10.94743	11.49481	12.06955	12.67302	13.30667	13.97201	14.67061	15.40414	16.17435	16.98306	17.83222	18.72383	19.66002	20.64302	21.67517	22.75893	23.89688	25.09172	26.34631	27.66362	29.04680	30.49914
E	Hourly	9.27668	9.74051	10.22753	10.73891	11.27586	11.83965	12.43163	13.05321	13.70587	14.39117	15.11073	15.86626	16.65958	17.49256	18.36718	19.28554	20.24982	21.26231	22.32543	23.44170	24.61378	25.84447	27.13669	28.49353	29.91821	31.41412
F	Hourly	9.50859	9.98402	10.48322	11.00738	11.55775	12.13564	12.74242	13.37954	14.04852	14.75095	15.48849	16.26292	17.07607	17.92987	18.82636	19.76768	20.75606	21.79387	22.88356	24.02774	25.22913	26.49058	27.81511	29.20587	30.66616	32.19947
G	Hourly	9.74631	10.23362	10.74530	11.28257	11.84670	12.43903	13.06098	13.71403	14.39973	15.11972	15.87571	16.66949	17.50297	18.37812	19.29702	20.26187	21.27497	22.33871	23.45565	24.62843	25.85985	27.15285	28.51049	29.93601	31.43281	33.00446
H	Hourly	9.98996	10.48946	11.01394	11.56463	12.14286	12.75001	13.38751	14.05688	14.75973	15.49771	16.27260	17.08623	17.94054	18.83757	19.77945	20.76842	21.80684	22.89718	24.04204	25.24414	26.50635	27.83167	29.22325	30.68441	32.21864	33.82957
I	Hourly	10.23971	10.75170	11.28928	11.85375	12.44644	13.06876	13.72220	14.40831	15.12872	15.88516	16.67942	17.51339	18.38906	19.30851	20.27393	21.28763	22.35201	23.46961	24.64309	25.87525	27.16901	28.52746	29.95383	31.45152	33.02410	34.67531
J	Hourly	10.49571	11.02049	11.57152	12.15009	12.75760	13.39548	14.06525	14.76851	15.50694	16.28229	17.09640	17.95122	18.84878	19.79122	20.78078	21.81982	22.91081	24.05635	25.25917	26.52213	27.84823	29.24065	30.70268	32.23781	33.84970	35.54219
K	Hourly	10.75810	11.29600	11.86080	12.45384	13.07654	13.73036	14.41688	15.13773	15.89461	16.68934	17.52381	18.40000	19.32000	20.28600	21.30030	22.36532	23.48358	24.65776	25.89065	27.18518	28.54444	29.97166	31.47025	33.04376	34.69595	36.43074
L	Hourly	11.02705	11.57840	12.15732	12.76519	13.40345	14.07362	14.77730	15.51617	16.29198	17.10658	17.96191	18.86000	19.80300	20.79315	21.83281	22.92445	24.07067	25.27421	26.53792	27.86481	29.25805	30.72095	32.25700	33.86985	35.56334	37.34151
M	Hourly	11.30273	11.86786	12.46126	13.08432	13.73854	14.42546	15.14674	15.90407	16.69928	17.53424	18.41095	19.33150	20.29808	21.31298	22.37863	23.49756	24.67244	25.90606	27.20136	28.56143	29.98950	31.48898	33.06343	34.71660	36.45243	38.27505
N	Hourly	11.58530	12.16456	12.77279	13.41143	14.08200	14.78610	15.52541	16.30168	17.11676	17.97260	18.87123	19.81479	20.80553	21.84580	22.93809	24.08500	25.28925	26.55371	27.88140	29.27547	30.73924	32.27620	33.89001	35.58451	37.36374	39.23193
O	Hourly	11.87493	12.46868	13.09211	13.74671	14.43405	15.15575	15.91354	16.70922	17.54468	18.42191	19.34301	20.31016	21.32567	22.39195	23.51155	24.68712	25.92148	27.21755	28.57843	30.00735	31.50772	33.08311	34.73726	36.47413	38.29783	40.21272
P	Hourly	12.17180	12.78039	13.41941	14.09038	14.79490	15.53465	16.31138	17.12695	17.98330	18.88246	19.82658	20.81791	21.85881	22.95175	24.09934	25.30430	26.56952	27.89799	29.29289	30.75754	32.29541	33.91019	35.60569	37.38598	39.25528	41.21804
Q	Hourly	12.47610	13.09990	13.75490	14.44264	15.16477	15.92301	16.71916	17.55512	18.43288	19.35452	20.32225	21.33836	22.40528	23.52554	24.70182	25.93691	27.23376	28.59544	30.02522	31.52648	33.10280	34.75794	36.49584	38.32063	40.23666	42.24849
R	Hourly	12.78800	13.42740	14.09877	14.80371	15.54389	16.32109	17.13714	17.99400	18.89370	19.83838	20.83030	21.87182	22.96541	24.11368	25.31936	26.58533	27.91460	29.31033	30.77585	32.31464	33.93037	35.62689	37.40823	39.27864	41.24258	43.30471
S	Hourly	13.10770	13.76308	14.45124	15.17380	15.93249	16.72912	17.56557	18.44385	19.36604	20.33434	21.35106	22.41861	23.53955	24.71652	25.95235	27.24997	28.61246	30.04309	31.54524	33.12250	34.77863	36.51756	38.34344	40.26061	42.27364	44.38732
T	Hourly	13.43539	14.10716	14.81252	15.55315	16.33080	17.14734	18.00471	18.90495	19.85019	20.84270	21.88484	22.97908	24.12803	25.33444	26.60116	27.93122	29.32778	30.79416	32.33387	33.95057	35.64809	37.43050	39.30202	41.26713	43.33048	45.49701
U	Hourly	13.77128	14.45984	15.18283	15.94197	16.73907	17.57603	18.45483	19.37757	20.34645	21.36377	22.43196	23.55356	24.73123	25.96780	27.26619	28.62950	30.06097	31.56402	33.14222	34.79933	36.53930	38.36626	40.28458	42.29880	44.41374	46.63443
V	Hourly	14.11556	14.82134	15.56240	16.34052	17.15755	18.01543	18.91620	19.86201	20.85511	21.89786	22.99276	24.14240	25.34952	26.61699	27.94784	29.34523	30.81249	32.35312	33.97078	35.66931	37.45278	39.32542	41.29169	43.35627	45.52409	47.80029



**Grade 3
Food Service Staff
2019-2020**

Step	Hourly Rate	6 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	\$ 9.08703	\$ 10,359	\$ 11,895	\$ 12,086	\$ 12,949
B	9.35964	10,670	12,252	12,448	13,337
C	9.64043	10,990	12,619	12,822	13,738
D	9.92965	11,320	12,998	13,206	14,150
E	10.22753	11,659	13,388	13,603	14,574
F	10.48322	11,951	13,723	13,943	14,939
G	10.74530	12,250	14,066	14,291	15,312
H	11.01394	12,556	14,417	14,649	15,695
I	11.28928	12,870	14,778	15,015	16,087
J	11.57152	13,192	15,147	15,390	16,489
K	11.86080	13,521	15,526	15,775	16,902
L	12.15732	13,859	15,914	16,169	17,324
M	12.46126	14,206	16,312	16,573	17,757
N	12.77279	14,561	16,720	16,988	18,201
O	13.09211	14,925	17,138	17,413	18,656
P	13.41941	15,298	17,566	17,848	19,123
Q	13.75490	15,681	18,005	18,294	19,601
R	14.09877	16,073	18,455	18,751	20,091
S	14.45124	16,474	18,917	19,220	20,593
T	14.81252	16,886	19,390	19,701	21,108
U	15.18283	17,308	19,874	20,193	21,636
V	15.56240	17,741	20,371	20,698	22,176

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

VRS Hybrid Disability if applicable

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

All Annual Salary Amounts are rounded to the nearest dollar.

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



Grade 4
Cafeteria Monitor
Custodian Aide
Reprographics Aide
School Bus Aide
2019-2020

Step	Hourly Rate	3	5	6
		hrs/day 180 days/yr	hrs/day 188 days/yr	hrs/day 188 days/yr
A	\$ 9.54138	\$ 5,152	\$ 8,969	\$ 10,763
B	9.82763	5,307	9,238	11,086
C	10.12245	5,466	9,515	11,418
D	10.42613	5,630	9,801	11,761
E	10.73891	5,799	10,095	12,113
F	11.00738	5,944	10,347	12,416
G	11.28257	6,093	10,606	12,727
H	11.56463	6,245	10,871	13,045
I	11.85375	6,401	11,143	13,371
J	12.15009	6,561	11,421	13,705
K	12.45384	6,725	11,707	14,048
L	12.76519	6,893	11,999	14,399
M	13.08432	7,066	12,299	14,759
N	13.41143	7,242	12,607	15,128
O	13.74671	7,423	12,922	15,506
P	14.09038	7,609	13,245	15,894
Q	14.44264	7,799	13,576	16,291
R	14.80371	7,994	13,915	16,699
S	15.17380	8,194	14,263	17,116
T	15.55315	8,399	14,620	17,544
U	15.94197	8,609	14,985	17,983
V	16.34052	8,824	15,360	18,432

Benefits for 188 day School 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
 VRS Hybrid Disability if applicable

Benefits for Cafeteria Monitor, Custodian Aide and Reprographics Aide

1 day of sick leave per month of contract

Hourly Rate for Substitute Bus Aide: \$10.42613 per hour

Hourly Rate for Substitute Cafeteria Monitor: \$9.54138 per hour

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



**Grade 5
Courier
Custodian
Instructional Assistant
Transportation Office Aide
2019-2020**

Step	Hourly Rate	3 hours/day 180 days/year	3.25 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	\$ 10.01845	\$ 5,410	\$ 5,926	\$ 8,416	\$ 12,308	\$ 13,254	\$ 18,234	\$ 14,201	\$ 16,831	\$20,838
B	10.31901	5,572	6,104	8,668	12,677	13,652	18,781	14,627	17,336	21,464
C	10.62858	5,739	6,287	8,928	13,057	14,062	19,344	15,066	17,856	22,107
D	10.94743	5,912	6,475	9,196	13,449	14,483	19,924	15,518	18,392	22,771
E	11.27586	6,089	6,670	9,472	13,852	14,918	20,522	15,984	18,943	23,454
F	11.55775	6,241	6,836	9,709	14,199	15,291	21,035	16,383	19,417	24,040
G	11.84670	6,397	7,007	9,951	14,554	15,673	21,561	16,793	19,902	24,641
H	12.14286	6,557	7,183	10,200	14,918	16,065	22,100	17,213	20,400	25,257
I	12.44644	6,721	7,362	10,455	15,290	16,467	22,653	17,643	20,910	25,889
J	12.75760	6,889	7,546	10,716	15,673	16,878	23,219	18,084	21,433	26,536
K	13.07654	7,061	7,735	10,984	16,065	17,300	23,799	18,536	21,969	27,199
L	13.40345	7,238	7,928	11,259	16,466	17,733	24,394	18,999	22,518	27,879
M	13.73854	7,419	8,126	11,540	16,878	18,176	25,004	19,474	23,081	28,576
N	14.08200	7,604	8,330	11,829	17,300	18,630	25,629	19,961	23,658	29,291
O	14.43405	7,794	8,538	12,125	17,732	19,096	26,270	20,460	24,249	30,023
P	14.79490	7,989	8,751	12,428	18,176	19,574	26,927	20,972	24,855	30,773
Q	15.16477	8,189	8,970	12,738	18,630	20,063	27,600	21,496	25,477	31,543
R	15.54389	8,394	9,194	13,057	19,096	20,565	28,290	22,033	26,114	32,331
S	15.93249	8,604	9,424	13,383	19,573	21,079	28,997	22,584	26,767	33,140
T	16.33080	8,819	9,660	13,718	20,062	21,606	29,722	23,149	27,436	33,968
U	16.73907	9,039	9,901	14,061	20,564	22,146	30,465	23,728	28,122	34,817
V	17.15755	9,265	10,149	14,412	21,078	22,699	31,227	24,321	28,825	35,688

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
 VRS Hybrid Disability if applicable

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
 VRS Hybrid Disability if applicable

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	\$10.01845	per hour
Special Education Program Instructional Assistant	Step C	\$10.62858	per hour

Hourly Rate for Substitute Custodian:

Step A	\$10.01845	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
2019-2020**

Step	Hourly Rate	7	8
		hours/day 189 days/year	hours/day 210 days/year
A	\$ 10.51938	\$ 13,917	\$ 17,673
B	10.83496	14,335	18,203
C	11.16001	14,765	18,749
D	11.49481	15,208	19,311
E	11.83965	15,664	19,891
F	12.13564	16,055	20,388
G	12.43903	16,457	20,898
H	12.75001	16,868	21,420
I	13.06876	17,290	21,956
J	13.39548	17,722	22,504
K	13.73036	18,165	23,067
L	14.07362	18,619	23,644
M	14.42546	19,085	24,235
N	14.78610	19,562	24,841
O	15.15575	20,051	25,462
P	15.53465	20,552	26,098
Q	15.92301	21,066	26,751
R	16.32109	21,593	27,419
S	16.72912	22,133	28,105
T	17.14734	22,686	28,808
U	17.57603	23,253	29,528
V	18.01543	23,834	30,266

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
 VRS Hybrid Disability if applicable

Hourly Rate for Substitute Office Aide: \$10.51938

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
School Bus Driver
2019-2020

Step	Hourly Rate	5	6	7
		hours/day 189 days/year	hours/day 189 days/year	hours/day 192 days/year
A	\$ 11.59761	\$ 10,960	\$ 13,152	\$ 15,587
B	11.94554	11,289	13,546	16,055
C	12.30391	11,627	13,953	16,536
D	12.67302	11,976	14,371	17,033
E	13.05321	12,335	14,802	17,544
F	13.37954	12,644	15,172	17,982
G	13.71403	12,960	15,552	18,432
H	14.05688	13,284	15,941	18,892
I	14.40831	13,616	16,339	19,365
J	14.76851	13,956	16,747	19,849
K	15.13773	14,305	17,166	20,345
L	15.51617	14,663	17,595	20,854
M	15.90407	15,029	18,035	21,375
N	16.30168	15,405	18,486	21,909
O	16.70922	15,790	18,948	22,457
P	17.12695	16,185	19,422	23,019
Q	17.55512	16,590	19,908	23,594
R	17.99400	17,004	20,405	24,184
S	18.44385	17,429	20,915	24,789
T	18.90495	17,865	21,438	25,408
U	19.37757	18,312	21,974	26,043
V	19.86201	18,770	22,524	26,695

Benefits for School Bus Driver and 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
 VRS Hybrid Disability if applicable

<u>Rate of Pay for Substitute School</u>	Step F	\$13.37954	per hour
<u>Field Trip Rate for Non-Regular S</u>	Step F	\$13.37954	per hour
<u>Hourly Rate for Substitute Media Clerk-Personalized Learning L</u>		\$11.59761	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 9
Parent Resource Coordinator
PASS Tutor
Receptionist
2019-2020

		2	2.5	7
		hours/day	hours/day	hours/day
		190	260	189
Step	Hourly Rate	days/year	days/year	days/year

A	\$ 12.17749	\$ 4,627	\$ 7,915	\$ 16,111
B	12.54282	4,766	8,153	16,594
C	12.91910	4,909	8,397	17,092
D	13.30667	5,057	8,649	17,605
E	13.70587	5,208	8,909	18,133
F	14.04852	5,338	9,132	18,586
G	14.39973	5,472	9,360	19,051
H	14.75973	5,609	9,594	19,527
I	15.12872	5,749	9,834	20,015
J	15.50694	5,893	10,080	20,516
K	15.89461	6,040	10,331	21,029
L	16.29198	6,191	10,590	21,554
M	16.69928	6,346	10,855	22,093
N	17.11676	6,504	11,126	22,645
O	17.54468	6,667	11,404	23,212
P	17.98330	6,834	11,689	23,792
Q	18.43288	7,004	11,981	24,387
R	18.89370	7,180	12,281	24,996
S	19.36604	7,359	12,588	25,621
T	19.85019	7,543	12,903	26,262
U	20.34645	7,732	13,225	26,918
V	20.85511	7,925	13,556	27,591

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
 VRS Hybrid Disability if applicable

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

1 day of sick leave per month of contract

Hourly Rate for Substitute Pass Tutor: _____ \$ 12.17749 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 10
Building Security Guard
Elementary School Food Service Manager
School Secretary
2019-2020

Step	Hourly Rate	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	\$ 12.78637	\$ 18,412	\$ 19,640	\$ 21,481	\$ 26,596
B	13.16996	18,965	20,229	22,126	27,394
C	13.56506	19,534	20,836	22,789	28,215
D	13.97201	20,120	21,461	23,473	29,062
E	14.39117	20,723	22,105	24,177	29,934
F	14.75095	21,241	22,657	24,782	30,682
G	15.11972	21,772	23,224	25,401	31,449
H	15.49771	22,317	23,804	26,036	32,235
I	15.88516	22,875	24,400	26,687	33,041
J	16.28229	23,446	25,010	27,354	33,867
K	16.68934	24,033	25,635	28,038	34,714
L	17.10658	24,633	26,276	28,739	35,582
M	17.53424	25,249	26,933	29,458	36,471
N	17.97260	25,881	27,606	30,194	37,383
O	18.42191	26,528	28,296	30,949	38,318
P	18.88246	27,191	29,003	31,723	39,276
Q	19.35452	27,871	29,729	32,516	40,257
R	19.83838	28,567	30,472	33,328	41,264
S	20.33434	29,281	31,234	34,162	42,295
T	20.84270	30,013	32,014	35,016	43,353
U	21.36377	30,764	32,815	35,891	44,437
V	21.89786	31,533	33,635	36,788	45,548

Benefits for 260 day 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
 VRS Hybrid Disability if applicable

Benefits for Elementary School Food Service Manager, 8 hour/210 day School Secretary & 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
 VRS Hybrid Disability if applicable

Hourly Rate for Substitute Secretary: \$12.78637 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 11
Administrative Secretary
Middle School Food Service Manager
2019-2020

Step	Hourly Rate	8	8
		hours/day 192 days/year	hours/day 260 days/year
A	\$ 13.42569	\$ 20,622	\$ 27,925
B	13.82846	21,241	28,763
C	14.24331	21,878	29,626
D	14.67061	22,534	30,515
E	15.11073	23,210	31,430
F	15.48849	23,790	32,216
G	15.87571	24,385	33,021
H	16.27260	24,995	33,847
I	16.67942	25,620	34,693
J	17.09640	26,260	35,561
K	17.52381	26,917	36,450
L	17.96191	27,589	37,361
M	18.41095	28,279	38,295
N	18.87123	28,986	39,252
O	19.34301	29,711	40,233
P	19.82658	30,454	41,239
Q	20.32225	31,215	42,270
R	20.83030	31,995	43,327
S	21.35106	32,795	44,410
T	21.88484	33,615	45,520
U	22.43196	34,455	46,658
V	22.99276	35,317	47,825

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
 VRS Hybrid Disability if applicable

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
 VRS Hybrid Disability if applicable

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

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



Grade 12
Elementary School Building Manager
2019-2020

Step	Hourly Rate	8 hours/day
		260 days/year

A	\$ 14.09697	\$ 29,322
B	14.51988	30,201
C	14.95547	31,107
D	15.40414	32,041
E	15.86626	33,002
F	16.26292	33,827
G	16.66949	34,673
H	17.08623	35,539
I	17.51339	36,428
J	17.95122	37,339
K	18.40000	38,272
L	18.86000	39,229
M	19.33150	40,210
N	19.81479	41,215
O	20.31016	42,245
P	20.81791	43,301
Q	21.33836	44,384
R	21.87182	45,493
S	22.41861	46,631
T	22.97908	47,796
U	23.55356	48,991
V	24.14240	50,216

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
 VRS Hybrid Disability if applicable

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

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



Grade 13
High School Food Service Manager
Middle School Building Manager
2019-2020

Step	Hourly Rate	8 hrs/day 192 days/year	8 hrs/day 260 days/year
A	\$ 14.80182	\$ 22,736	\$ 30,788
B	15.24587	23,418	31,711
C	15.70325	24,120	32,663
D	16.17435	24,844	33,643
E	16.65958	25,589	34,652
F	17.07607	26,229	35,518
G	17.50297	26,885	36,406
H	17.94054	27,557	37,316
I	18.38906	28,246	38,249
J	18.84878	28,952	39,205
K	19.32000	29,676	40,186
L	19.80300	30,417	41,190
M	20.29808	31,178	42,220
N	20.80553	31,957	43,275
O	21.32567	32,756	44,357
P	21.85881	33,575	45,466
Q	22.40528	34,415	46,603
R	22.96541	35,275	47,768
S	23.53955	36,157	48,962
T	24.12803	37,061	50,186
U	24.73123	37,987	51,441
V	25.34952	38,937	52,727

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
 VRS Hybrid Disability if applicable

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
 VRS Hybrid Disability if applicable

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
2019-2020

Step	Hourly Rate	8 hrs/day 260 days/yr

A	\$ 15.54191	\$ 32,327
B	16.00817	33,297
C	16.48841	34,296
D	16.98306	35,325
E	17.49256	36,385
F	17.92987	37,294
G	18.37812	38,226
H	18.83757	39,182
I	19.30851	40,162
J	19.79122	41,166
K	20.28600	42,195
L	20.79315	43,250
M	21.31298	44,331
N	21.84580	45,439
O	22.39195	46,575
P	22.95175	47,740
Q	23.52554	48,933
R	24.11368	50,156
S	24.71652	51,410
T	25.33444	52,696
U	25.96780	54,013
V	26.61699	55,363

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

VRS Hybrid Disability if applicable

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

All Annual Salary Amounts are rounded to the nearest dollar.

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



Grade 15
Computer System Technician I
Executive Secretary
2019-2020

		8 hours/day 260 days/year	
Step	Hourly Rate		
A	\$ 16.31900	\$	33,944
B	16.80857		34,962
C	17.31283		36,011
D	17.83222		37,091
E	18.36718		38,204
F	18.82636		39,159
G	19.29702		40,138
H	19.77945		41,141
I	20.27393		42,170
J	20.78078		43,224
K	21.30030		44,305
L	21.83281		45,412
M	22.37863		46,548
N	22.93809		47,711
O	23.51155		48,904
P	24.09934		50,127
Q	24.70182		51,380
R	25.31936		52,664
S	25.95235		53,981
T	26.60116		55,330
U	27.26619		56,714
V	27.94784		58,132

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
 VRS Hybrid Disability if applicable

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

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



Grade 17
Computer System Technician II
2019-2020

Step	Hourly Rate	8 hours/day
		260 days/year

A	\$ 17.99170	\$ 37,423
B	18.53145	38,545
C	19.08740	39,702
D	19.66002	40,893
E	20.24982	42,120
F	20.75606	43,173
G	21.27497	44,252
H	21.80684	45,358
I	22.35201	46,492
J	22.91081	47,654
K	23.48358	48,846
L	24.07067	50,067
M	24.67244	51,319
N	25.28925	52,602
O	25.92148	53,917
P	26.56952	55,265
Q	27.23376	56,646
R	27.91460	58,062
S	28.61246	59,514
T	29.32778	61,002
U	30.06097	62,527
V	30.81249	64,090

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
 VRS Hybrid Disability if applicable

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

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



Grade 18
Driver Education Instructor
Programmer & Computer Support Specialist
2019-2020

Step	Hourly Rate	6	7.5	8
		hours/day 189 days/year	hours/day 200 days/year	hours/day 260 days/year
A	\$ 18.89129	\$ 21,423	\$ 28,337	\$ 39,294
B	19.45803	22,065	29,187	40,473
C	20.04177	22,727	30,063	41,687
D	20.64302	23,409	30,965	42,937
E	21.26231	24,111	31,893	44,226
F	21.79387	24,714	32,691	45,331
G	22.33871	25,332	33,508	46,465
H	22.89718	25,965	34,346	47,626
I	23.46961	26,615	35,204	48,817
J	24.05635	27,280	36,085	50,037
K	24.65776	27,962	36,987	51,288
L	25.27421	28,661	37,911	52,570
M	25.90606	29,377	38,859	53,885
N	26.55371	30,112	39,831	55,232
O	27.21755	30,865	40,826	56,613
P	27.89799	31,636	41,847	58,028
Q	28.59544	32,427	42,893	59,479
R	29.31033	33,238	43,965	60,965
S	30.04309	34,069	45,065	62,490
T	30.79416	34,921	46,191	64,052
U	31.56402	35,794	47,346	65,653
V	32.35312	36,688	48,530	67,294

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
 VRS Hybrid Disability if applicable

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
 VRS Hybrid Disability if applicable

Hourly Rate for Substitute Driver Education Instructor:

Substitute Rate of Pay

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

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.



Grade 19
Accounting/Finance Specialist
Employee Benefits & Payroll Specialist
Grant Specialist
2019-2020

Step	Hourly Rate	8
		hours/day 260 days/year
A	\$ 19.83585	\$ 41,259
B	20.43093	42,496
C	21.04385	43,771
D	21.67517	45,084
E	22.32543	46,437
F	22.88356	47,598
G	23.45565	48,788
H	24.04204	50,007
I	24.64309	51,258
J	25.25917	52,539
K	25.89065	53,853
L	26.53792	55,199
M	27.20136	56,579
N	27.88140	57,993
O	28.57843	59,443
P	29.29289	60,929
Q	30.02522	62,452
R	30.77585	64,014
S	31.54524	65,614
T	32.33387	67,254
U	33.14222	68,936
V	33.97078	70,659

Benefits for Accounting/Finance Specialist, Employee Benefits & Payroll 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
 VRS Hybrid Disability if applicable

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

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



**Grade 19
School Health Nurse
2019-2020**

Step	Base Hourly Rate	Associates Degree Hourly Rate	Associates Degree 8 hours/day 200 days/year	Bachelors Degree Hourly Rate	Bachelors Degree 8 hours/day 200 days/year	Masters Degree Hourly Rate	Masters Degree 8 hours/day 200 days/year
A	\$ 19.83585	\$ 20.48142	\$32,770	\$ 21.43235	\$34,292	\$ 22.14538	\$35,433
B	20.43093	21.07642	33,722	22.02735	35,244	22.74038	36,385
C	21.04385	21.68954	34,703	22.64047	36,225	23.35351	37,366
D	21.67517	22.32079	35,713	23.27172	37,235	23.98476	38,376
E	22.32543	22.97142	36,754	23.92235	38,276	24.63538	39,417
F	22.88356	23.52954	37,647	24.48047	39,169	25.19351	40,310
G	23.45565	24.10142	38,562	25.05235	40,084	25.76538	41,225
H	24.04204	24.68767	39,500	25.63860	41,022	26.35163	42,163
I	24.64309	25.28892	40,462	26.23985	41,984	26.95288	43,125
J	25.25917	25.90517	41,448	26.85610	42,970	27.56913	44,111
K	25.89065	26.53642	42,458	27.48735	43,980	28.20038	45,121
L	26.53792	27.18392	43,494	28.13485	45,016	28.84788	46,157
M	27.20136	27.84704	44,555	28.79797	46,077	29.51101	47,218
N	27.88140	28.52704	45,643	29.47797	47,165	30.19101	48,306
O	28.57843	29.22392	46,758	30.17485	48,280	30.88788	49,421
P	29.29289	29.93892	47,902	30.88985	49,424	31.60288	50,565
Q	30.02522	30.67079	49,073	31.62172	50,595	32.33476	51,736
R	30.77585	31.42142	50,274	32.37235	51,796	33.08538	52,937
S	31.54524	32.19079	51,505	33.14172	53,027	33.85476	54,168
T	32.33387	32.97954	52,767	33.93047	54,289	34.64351	55,430
U	33.14222	33.78829	54,061	34.73922	55,583	35.45226	56,724
V	33.97078	34.61642	55,386	35.56735	56,908	36.28038	58,049

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
 VRS Hybrid Disability if applicable

Hourly Rate for Substitute Nurse: \$21.67517

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

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



Grade 24
Coordinator of Alternative Education and Attendance
Workforce Coordinator
2019-2020

Step	Hourly Rate	650 hours/year	8 hours/day 260 days/year
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A	\$ 25.31613	\$ 16,455	\$ 52,658
B	26.07562	16,949	54,237
C	26.85788	17,458	55,864
D	27.66362	17,981	57,540
E	28.49353	18,521	59,267
F	29.20587	18,984	60,748
G	29.93601	19,458	62,267
H	30.68441	19,945	63,824
I	31.45152	20,443	65,419
J	32.23781	20,955	67,055
K	33.04376	21,478	68,731
L	33.86985	22,015	70,449
M	34.71660	22,566	72,211
N	35.58451	23,130	74,016
O	36.47413	23,708	75,866
P	37.38598	24,301	77,763
Q	38.32063	24,908	79,707
R	39.27864	25,531	81,700
S	40.26061	26,169	83,742
T	41.26713	26,824	85,836
U	42.29880	27,494	87,982
V	43.35627	28,182	90,181

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
 VRS Hybrid Disability if applicable

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

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



Grade 25
School Psychologist
Student Assistance Program Specialist
2019-2020

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	\$ 26.58194	\$ 3,190	\$ 42,531	\$ 44,658	\$ 55,290
B	27.37940	3,286	43,807	45,997	56,949
C	28.20078	3,384	45,121	47,377	58,658
D	29.04680	3,486	46,475	48,799	60,417
E	29.91821	3,590	47,869	50,263	62,230
F	30.66616	3,680	49,066	51,519	63,786
G	31.43281	3,772	50,293	52,807	65,380
H	32.21864	3,866	51,550	54,127	67,015
I	33.02410	3,963	52,839	55,480	68,690
J	33.84970	4,062	54,160	56,868	70,407
K	34.69595	4,164	55,514	58,289	72,168
L	35.56334	4,268	56,901	59,746	73,972
M	36.45243	4,374	58,324	61,240	75,821
N	37.36374	4,484	59,782	62,771	77,717
O	38.29783	4,596	61,277	64,340	79,659
P	39.25528	4,711	62,808	65,949	81,651
Q	40.23666	4,828	64,379	67,598	83,692
R	41.24258	4,949	65,988	69,288	85,785
S	42.27364	5,073	67,638	71,020	87,929
T	43.33048	5,200	69,329	72,795	90,127
U	44.41374	5,330	71,062	74,615	92,381
V	45.52409	5,463	72,839	76,480	94,690

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
 VRS Hybrid Disability if applicable

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
 VRS Hybrid Disability if applicable

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
Coordinator of Athletic Training
Coordinator of School Counseling
Coordinator of Technology Systems
Coordinator of Transportation
Regional Adult Program Manager
2019-2020

Step	Hourly Rate	8	8
		hours/day 220 days/year	hours/day 260 days/year
A	\$ 27.91104	\$ 49,123	\$ 58,055
B	28.74837	50,597	59,797
C	29.61082	52,115	61,590
D	30.49914	53,678	63,438
E	31.41412	55,289	65,341
F	32.19947	56,671	66,975
G	33.00446	58,088	68,649
H	33.82957	59,540	70,365
I	34.67531	61,029	72,125
J	35.54219	62,554	73,928
K	36.43074	64,118	75,776
L	37.34151	65,721	77,670
M	38.27505	67,364	79,612
N	39.23193	69,048	81,602
O	40.21272	70,774	83,642
P	41.21804	72,544	85,734
Q	42.24849	74,357	87,877
R	43.30471	76,216	90,074
S	44.38732	78,122	92,326
T	45.49701	80,075	94,634
U	46.63443	82,077	97,000
V	47.80029	84,129	99,425

Benefits for Coordinator of School Counseling, Coordinator of Technology Systems, Coordinator of Transportation & Regional Adult Program 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
 VRS Hybrid Disability if applicable

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
 VRS Hybrid Disability if applicable

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

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

Salem City Schools
2019-2020 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	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	\$ 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	Elementary School Assistant Principal -- (8 hours per day, 210 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	\$ 57,887	\$ 58,466	\$ 59,051	\$ 59,641	\$ 60,237	\$ 60,840	\$ 61,448	\$ 62,063	\$ 62,683	\$ 63,310	\$ 63,943	\$ 64,583	\$ 65,229	\$ 65,881	\$ 66,540	\$ 67,205	\$ 67,877	\$ 68,556	\$ 69,241	\$ 69,934	\$ 70,633	\$ 71,339	\$ 72,053	\$ 72,773	\$ 73,501
A4	A4	Middle School Assistant Principal -- (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	High School Assistant Principal and High School Assistant Principal and Division Coordinator of Assessment -- (8 hours per day, 260 days per year)																								
	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	\$ 79,806	\$ 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	Unassigned																								
	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	Elementary Principal - (8 hours per day, 260 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	\$ 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
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	Unassigned																								
	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	Middle School Principal -- (8 hours per day, 260 days per day)																								
	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	Director; High School Principal -- (8 hours per day, 260 days per year)																								
	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	\$ 100,846	\$ 101,855	\$ 102,873	\$ 103,902	\$ 104,941	\$ 105,990	\$ 107,050	\$ 108,121	\$ 109,202	\$ 110,294	\$ 111,397	\$ 112,511	\$ 113,636	\$ 114,773	\$ 115,920	\$ 117,079	\$ 118,250	\$ 119,433	\$ 120,627	\$ 121,833	\$ 123,052	\$ 124,282	\$ 125,525	\$ 126,780	\$ 128,048
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	\$ 108,017	\$ 109,097	\$ 110,188	\$ 111,290	\$ 112,403	\$ 113,527	\$ 114,662	\$ 115,809	\$ 116,967	\$ 118,137	\$ 119,318	\$ 120,511	\$ 121,716	\$ 122,933	\$ 124,163	\$ 125,404	\$ 126,658	\$ 127,925	\$ 129,204	\$ 130,496	\$ 131,801	\$ 133,119	\$ 134,450
A13	A13	Unassigned																								
	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	\$ 61.44330	\$ 62.05774	\$ 62.67831	\$ 63.30510	\$ 63.93815	\$ 64.57753	\$ 65.22331	\$ 65.87554	\$ 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
A14	A14	Assistant Superintendent -- (260 days 8 hours per day)																								
	Hourly	\$ 56.12607	\$ 56.68733	\$ 57.25420	\$ 57.82675	\$ 58.40501	\$ 58.98906	\$ 59.57895	\$ 60.17474	\$ 60.77649	\$ 61.38426	\$ 61.99810	\$ 62.61808	\$ 63.24426	\$ 63.87670	\$ 64.51547	\$ 65.16062	\$ 65.81223	\$ 66.47035	\$ 67.13506	\$ 67.80641	\$ 68.48447	\$ 69.16932	\$ 69.86101	\$ 70.55962	\$ 71.26521
	Annual	\$ 116,742	\$ 117,910	\$ 119,089	\$ 120,280	\$ 121,482	\$ 122,697	\$ 123,924	\$ 125,163	\$ 126,415	\$ 127,679	\$ 128,956	\$ 130,246	\$ 131,548	\$ 132,864	\$ 134,192	\$ 135,534	\$ 136,889	\$ 138,258	\$ 139,641	\$ 141,037	\$ 142,448	\$ 143,872	\$ 145,311	\$ 146,764	\$ 148,232



**Grade A3
Elementary School Assistant Principal
2019-2020**

		8
		hrs/day
	Hourly	210
Step	Rate	days/yr

A	\$ 34.45654	\$ 57,887
B	34.80110	58,466
C	35.14911	59,051
D	35.50061	59,641
E	35.85561	60,237
F	36.21417	60,840
G	36.57631	61,448
H	36.94207	62,063
I	37.31149	62,683
J	37.68461	63,310
K	38.06145	63,943
L	38.44207	64,583
M	38.82649	65,229
N	39.21475	65,881
O	39.60690	66,540
P	40.00297	67,205
Q	40.40300	67,877
R	40.80703	68,556
S	41.21510	69,241
T	41.62725	69,934
U	42.04352	70,633
V	42.46396	71,339
W	42.88860	72,053
X	43.31748	72,773
Y	43.75066	73,501

Benefits for Elementary School Assistant Principal

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

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



**Grade A4
Middle School Assistant Principal
2019-2020**

Step	Hourly Rate	8 hours/day
		260 days/yea

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 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
 VRS Hybrid Disability if applicable

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



Grade A5
High School Assistant Principal
High School Assistant Principal and Division Coordinator of Assessment
2019-2020

		8 hours/day
		260 days/yea
Step	Hourly Rate	

A	\$ 37.98833	\$ 79,016
B	38.36822	79,806
C	38.75190	80,604
D	39.13942	81,410
E	39.53081	82,224
F	39.92612	83,046
G	40.32538	83,877
H	40.72863	84,716
I	41.13592	85,563
J	41.54728	86,418
K	41.96275	87,283
L	42.38238	88,155
M	42.80620	89,037
N	43.23427	89,927
O	43.66661	90,827
P	44.10328	91,735
Q	44.54431	92,652
R	44.98975	93,579
S	45.43965	94,514
T	45.89404	95,460
U	46.35299	96,414
V	46.81652	97,378
W	47.28468	98,352
X	47.75753	99,336
Y	48.23510	100,329

Benefits for High School Assistant Principal and High School Assistant Principal and Division Coordinator of Assessment

1 day of sick leave per month of contract

Vacation at established rate for 12 month employees

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

Group health insurance available; employer contribution varies by coverage

Group dental insurance available; employer contribution varies by coverage

VRS life insurance premium paid

VRS Hybrid Disability if applicable

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



**Grade A7
Supervisor
Elementary Principal
2019-2020**

		8
		hrs/day
	Hourly	260
Step	Rate	days/yr

A	\$ 41.88214	\$ 87,115
B	42.30096	87,986
C	42.72397	88,866
D	43.15121	89,755
E	43.58272	90,652
F	44.01855	91,559
G	44.45873	92,474
H	44.90332	93,399
I	45.35235	94,333
J	45.80588	95,276
K	46.26394	96,229
L	46.72657	97,191
M	47.19384	98,163
N	47.66578	99,145
O	48.14244	100,136
P	48.62386	101,138
Q	49.11010	102,149
R	49.60120	103,170
S	50.09721	104,202
T	50.59818	105,244
U	51.10417	106,297
V	51.61521	107,360
W	52.13136	108,433
X	52.65267	109,518
Y	53.17920	110,613

Benefits for Supervisor and Elementary Principal

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

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



**Grade A10
Middle School Principal
2019-2020**

		8 hours/day 260 days/year
Step	Hourly Rate	

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

Benefits for Middle School Principal

1 day of sick leave per month of contract

Vacation at established rate for 12 month employees

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

Group health insurance available; employer contribution varies by coverage

Group dental insurance available; employer contribution varies by coverage

VRS life insurance premium paid

VRS Hybrid Disability if applicable

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



**Grade A11
Director
High School Principal
2019-2020**

Step	Hourly Rate	8 hours/day
		260 days/year

A	\$ 48.48381	\$ 100,846
B	48.96865	101,855
C	49.45833	102,873
D	49.95292	103,902
E	50.45245	104,941
F	50.95697	105,990
G	51.46654	107,050
H	51.98121	108,121
I	52.50102	109,202
J	53.02603	110,294
K	53.55629	111,397
L	54.09185	112,511
M	54.63277	113,636
N	55.17910	114,773
O	55.73089	115,920
P	56.28820	117,079
Q	56.85108	118,250
R	57.41959	119,433
S	57.99379	120,627
T	58.57372	121,833
U	59.15946	123,052
V	59.75106	124,282
W	60.34857	125,525
X	60.95205	126,780
Y	61.56157	128,048

Benefits for Director and High School Principal

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

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



**Grade A14
Assistant Superintendent
2019-2020**

		8 hours/day 260 days/year
Step	Hourly Rate	

A	\$ 56.12607	\$ 116,742
B	56.68733	117,910
C	57.25420	119,089
D	57.82675	120,280
E	58.40501	121,482
F	58.98906	122,697
G	59.57895	123,924
H	60.17474	125,163
I	60.77649	126,415
J	61.38426	127,679
K	61.99810	128,956
L	62.61808	130,246
M	63.24426	131,548
N	63.87670	132,864
O	64.51547	134,192
P	65.16062	135,534
Q	65.81223	136,889
R	66.47035	138,258
S	67.13506	139,641
T	67.80641	141,037
U	68.48447	142,448
V	69.16932	143,872
W	69.86101	145,311
X	70.55962	146,764
Y	71.26521	148,232

Benefits for Assistant Superintendent

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

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



CITY OF SALEM SCHOOL DIVISION

**SALEM CITY SCHOOLS
2019-2020 ADMINISTRATOR SALARY SCALE**

Step	A3 210 Days		A4 260 Days		A5 260 Days		A7 260		A10 260 Days		A11 260 Days		A14 260 Days	
	Elem School Assistant Principal	Middle School Assistant Principal	High School Assistant Principal	Supervisor; Elementary School Principal	Middle School Principal	Director; High School Principal	Assistant Superintendent							
A	\$ 57,887	\$ 75,253	\$ 79,016	\$ 87,115	\$ 96,044	\$ 100,846	\$ 116,742							
B	58,466	76,006	79,806	87,986	97,005	101,855	117,910							
C	59,051	76,766	80,604	88,866	97,975	102,873	119,089							
D	59,641	77,533	89,755	89,755	98,954	103,902	120,280							
E	60,237	78,309	82,224	90,652	99,944	104,941	121,482							
F	60,840	79,092	83,046	91,559	100,943	105,990	122,697							
G	61,448	79,883	83,877	92,474	101,953	107,050	123,924							
H	62,063	80,681	84,716	93,399	102,972	108,121	125,163							
I	62,683	81,488	85,563	94,333	104,002	109,202	126,415							
J	63,310	82,303	86,418	95,276	105,042	110,294	127,679							
K	63,943	83,126	87,283	96,229	106,092	111,397	128,956							
L	64,583	83,957	88,155	97,191	107,153	112,511	130,246							
M	65,229	84,797	89,037	98,163	108,225	113,636	131,548							
N	65,881	85,645	89,927	99,145	109,307	114,773	132,864							
O	66,540	86,501	90,827	100,136	110,400	115,920	134,192							
P	67,205	87,366	91,735	101,138	111,504	117,079	135,534							
Q	67,877	88,240	92,652	102,149	112,619	118,250	136,889							
R	68,556	89,123	93,579	103,170	113,745	119,433	138,258							
S	69,241	90,014	94,514	104,202	114,883	120,627	139,641							
T	69,934	90,914	96,414	105,244	116,032	121,833	141,037							
U	70,633	91,823	95,460	106,297	117,192	123,052	142,448							
V	71,339	92,741	97,378	107,360	118,364	124,282	143,872							
W	72,053	93,669	98,352	108,433	119,548	125,525	145,311							
X	72,773	94,605	99,336	109,518	120,743	126,780	146,764							
Y	73,501	95,551	100,329	110,613	121,951	128,048	148,232							

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
 VRS Hybrid Disability if applicable

Benefits for 210 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
 VRS Hybrid Disability if applicable

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