



FY 22 Operating Budget for Presentation

Budget Year 2022

G/L Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2022 City Council/Board Approval	Difference Vs 21 Adopted Budget
Fund 30 - School General Fund							
REVENUE							
Locations 110 - Central Instruction							
Function 00 - Revenue							
Sub-Function 00 - Revenues							
Level 9 - District Wide							
Program 000 - General Revenue							
30-110-00-00-9-000-61000	Sales Tax 1 Cent	3,263,051.02	3,502,066.58	3,776,607.78	3,676,734.00	3,701,845.00	25,111.00
30-110-00-00-9-000-61003	Sales Tax 1/8 Cent	348,301.28	371,856.68	395,763.30	525,248.00	528,835.00	3,587.00
30-110-00-00-9-000-61006	Basic Aid	10,611,221.04	11,017,804.00	10,779,765.00	11,910,291.00	12,033,070.00	122,779.00
30-110-00-00-9-000-61009	Vocational Education	160,903.00	156,711.00	155,644.00	178,815.00	172,691.00	(6,124.00)
30-110-00-00-9-000-61012	Gifted Education	117,020.00	118,136.00	117,331.00	125,654.00	121,350.00	(4,304.00)
30-110-00-00-9-000-61015	Special Education	1,228,714.00	1,109,032.00	1,101,477.00	1,321,782.00	1,276,511.00	(45,271.00)
30-110-00-00-9-000-61018	Textbooks (SOQ)	267,635.00	242,757.00	241,104.00	259,693.00	250,798.00	(8,895.00)
30-110-00-00-9-000-61021	Prevention, Intervention, Remediation	238,917.00	236,272.00	234,663.00	294,803.00	284,706.00	(10,097.00)
30-110-00-00-9-000-61024	English as 2nd Language	82,933.00	91,331.00	100,633.00	139,631.00	123,203.00	(16,428.00)
30-110-00-00-9-000-61027	Remedial Summer School-SOQ	68,133.00	90,278.00	65,451.00	55,797.00	24,260.00	(31,537.00)
30-110-00-00-9-000-61050	VRS Teacher Retirement Reimb-Instructional	1,489,572.00	1,422,454.00	1,417,553.00	1,662,497.00	1,607,890.00	(54,607.00)
30-110-00-00-9-000-61053	FICA Reimb - Instructional	648,488.00	646,132.00	641,730.00	712,844.00	690,763.00	(22,081.00)
30-110-00-00-9-000-61056	VRS Group Life Insurance Reimb - Instructional	43,883.00	43,397.00	43,101.00	50,745.00	49,007.00	(1,738.00)
30-110-00-00-9-000-61101	At Risk (Incentive Funded)	54,443.21	15,460.00	75,018.06	287,246.00	278,772.00	(8,474.00)
30-110-00-00-9-000-61104	Virginia Workplace Readiness Skills Assessment	1,156.68	784.27	1,225.82	1,225.00	1,225.00	.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	103,031.00	.00	651,502.00	.00	742,182.00	742,182.00
30-110-00-00-9-000-61124	Homebound	11,191.14	7,191.77	15,319.35	15,721.00	5,904.00	(9,817.00)



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REVENUE							
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Function 00 - Revenue							
Sub-Function 00 - Revenues							
Level 9 - District Wide							
Program 000 - General Revenue							
30-110-00-00-9-000-61306	Regular Foster Care	46,243.00	53,592.00	69,808.00	136,281.00	176,945.00	40,664.00
30-110-00-00-9-000-61315	Early Reading Intervention	69,896.00	69,327.00	98,739.00	103,989.00	99,467.00	(4,522.00)
30-110-00-00-9-000-61318	Spec Ed - Regional Prog Tuition Reimb	453,198.58	480,223.06	476,375.81	501,765.00	501,765.00	.00
30-110-00-00-9-000-61321	Career & Technical Ed - Equipment	13,340.86	14,035.24	13,956.90	7,906.00	7,862.00	(44.00)
30-110-00-00-9-000-61327	Spec Ed - Foster Care	85,326.00	122,435.00	141,107.00	.00	.00	.00
30-110-00-00-9-000-61330	At Risk (Lottery Funded)	71,757.75	147,936.94	101,672.00	113,477.00	160,219.00	46,742.00
30-110-00-00-9-000-61336	K-3 Primary Class Size Reduction	191,312.00	206,557.00	210,491.00	234,873.00	236,850.00	1,977.00
30-110-00-00-9-000-61342	Mentor Teacher Program	414.00	1,032.00	1,475.00	1,475.00	675.00	(800.00)
30-110-00-00-9-000-61354	Industry Certification Costs	4,989.63	7,328.11	7,273.62	7,275.00	7,275.00	.00
30-110-00-00-9-000-61355	CTE STEM-H Industry Credentials	1,873.74	2,000.62	1,985.74	2,000.00	2,000.00	.00
30-110-00-00-9-000-61357	Project Graduation - Senior Year	4,631.00	5,545.00	7,214.00	6,399.00	6,399.00	.00
30-110-00-00-9-000-61363	SOL Algebra Readiness Grant	31,208.23	34,088.00	34,609.00	43,335.00	43,441.00	106.00
30-110-00-00-9-000-61369	Supplemental Lottery Per Pupil Allocation	668,893.00	877,943.00	876,417.00	929,527.00	943,467.00	13,940.00
30-110-00-00-9-000-61400	Natl Board Certification Bonus	60,000.00	77,500.00	75,000.00	.00	.00	.00
30-110-00-00-9-000-61410	STEM Teacher Recruitment & Retention Initiative 240372	5,000.00	.00	.00	.00	.00	.00
30-110-00-00-9-000-61415	DMAS State Healthcare - Medicaid	95,663.40	83,333.23	59,245.37	10,000.00	10,000.00	.00
30-110-00-00-9-000-61420	E-Rate Services	812.28	.00	812.28	.00	.00	.00
30-110-00-00-9-000-63020	Sale Of Property/Equipment	1,041.59	8,053.17	2,118.03	.00	.00	.00



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Function 00 - Revenue							
Sub-Function 00 - Revenues							
Level 9 - District Wide							
Program 000 - General Revenue							
30-110-00-00-9-000-63050	Miscellaneous Income	41,035.05	23,311.07	9,806.44	20,000.00	20,000.00	.00
30-110-00-00-9-000-63105	Rke Valley Regional Board Reimb	712,379.62	775,487.09	702,697.09	.00	.00	.00
30-110-00-00-9-000-63115	Alternative Ed Program Reimbursement	79,309.00	79,684.00	85,365.00	84,183.00	90,176.00	5,993.00
30-110-00-00-9-000-63200	Tuition - Non Resident Day Student	143,860.00	176,015.75	156,942.00	155,000.00	155,000.00	.00
30-110-00-00-9-000-63205	Tuition - Adult Education	2,080.00	1,280.00	800.00	1,500.00	.00	(1,500.00)
30-110-00-00-9-000-63210	Tuition - Summer School	30,687.50	16,684.00	19,014.00	25,000.00	25,000.00	.00
30-110-00-00-9-000-63215	VWCC - Dual Enrollment Reimb	91,032.20	65,536.86	49,704.99	110,000.00	110,000.00	.00
30-110-00-00-9-000-63220	Contributions	.00	10,000.00	.00	.00	.00	.00
30-110-00-00-9-000-63230	Driver Education Fees	39,280.50	20,880.00	26,810.00	30,000.00	30,000.00	.00
30-110-00-00-9-000-63235	AP Exam Fees	.00	.00	4,670.68	.00	.00	.00
30-110-00-00-9-000-63240	Textbook Reimbursement	315.00	161.00	.00	.00	.00	.00
30-110-00-00-9-000-63245	Technology Use Fees	56,341.00	30,277.00	28,854.95	28,682.00	28,682.00	.00
30-110-00-00-9-000-63590	School Bus Pupil Transportation	.00	6,571.50	29,869.14	.00	.00	.00
30-110-00-00-9-000-63595	School Bus Operation Other Income	.00	16,288.25	15,609.81	.00	.00	.00
30-110-00-00-9-000-63598	Facilities Rental	18,616.93	20,175.00	15,600.00	10,000.00	10,000.00	.00
30-110-00-00-9-000-63599	Broadband Lease	21,976.06	22,630.81	23,311.03	23,604.00	24,312.00	708.00
30-110-00-00-9-000-63601	Insurance Adj/Refunds/Rebates	11,095.75	7,974.18	1,942.68	5,000.00	5,000.00	.00
Program 000 - General Revenue Totals		\$21,998,203.04	\$22,741,549.18	\$23,369,185.87	\$24,015,997.00	\$24,793,547.00	\$777,550.00
Level 9 - District Wide Totals		\$21,998,203.04	\$22,741,549.18	\$23,369,185.87	\$24,015,997.00	\$24,793,547.00	\$777,550.00
Sub-Function 00 - Revenues Totals		\$21,998,203.04	\$22,741,549.18	\$23,369,185.87	\$24,015,997.00	\$24,793,547.00	\$777,550.00



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Fund	30 - School General Fund						
	REVENUE						
Locations	110 - Central Instruction						
	Function 00 - Revenue Totals	\$21,998,203.04	\$22,741,549.18	\$23,369,185.87	\$24,015,997.00	\$24,793,547.00	\$777,550.00
	Locations 110 - Central Instruction Totals	\$21,998,203.04	\$22,741,549.18	\$23,369,185.87	\$24,015,997.00	\$24,793,547.00	\$777,550.00
Locations	170 - Non-Departmental						
	Function 67 - Debt Service & Fund Transfers						
	Sub-Function 67 - Debt Service & Transfers						
	Level 9 - District Wide						
	Program 720 - Intra Agency Fund						
30-170-67-67-9-720-63005	Transfer From General Fund	19,633,236.00	20,375,621.00	19,969,621.00	20,455,621.00	20,897,899.00	442,278.00
30-170-67-67-9-720-63006	Transfer From General Fund-Meals Tax	537,062.12	650,756.47	529,805.46	.00	.00	.00
	Program 720 - Intra Agency Fund Totals	\$20,170,298.12	\$21,026,377.47	\$20,499,426.46	\$20,455,621.00	\$20,897,899.00	\$442,278.00
	Level 9 - District Wide Totals	\$20,170,298.12	\$21,026,377.47	\$20,499,426.46	\$20,455,621.00	\$20,897,899.00	\$442,278.00
	Sub-Function 67 - Debt Service & Transfers Totals	\$20,170,298.12	\$21,026,377.47	\$20,499,426.46	\$20,455,621.00	\$20,897,899.00	\$442,278.00
	Function 67 - Debt Service & Fund Transfers Totals	\$20,170,298.12	\$21,026,377.47	\$20,499,426.46	\$20,455,621.00	\$20,897,899.00	\$442,278.00
	Locations 170 - Non-Departmental Totals	\$20,170,298.12	\$21,026,377.47	\$20,499,426.46	\$20,455,621.00	\$20,897,899.00	\$442,278.00
	REVENUE TOTALS	\$42,168,501.16	\$43,767,926.65	\$43,868,612.33	\$44,471,618.00	\$45,691,446.00	\$1,219,828.00
	EXPENSE						
Locations	110 - Central Instruction						
	Function 61 - Instruction						
	Sub-Function 10 - Classroom Instruction						
	Level 2 - Elementary						
	Program 110 - Regular Instruction						
30-110-61-10-2-110-71167	Compensation-Kindergarten Registration	1,946.50	2,286.50	2,035.75	2,360.00	2,360.00	.00
30-110-61-10-2-110-72100	FICA	190.87	161.88	155.76	181.00	181.00	.00
30-110-61-10-2-110-72600	Unemployment Compensation	.00	.00	56.20	.00	.00	.00
30-110-61-10-2-110-73190	Safe Splash Program YMCA	2,400.00	2,400.00	.00	2,400.00	2,400.00	.00
30-110-61-10-2-110-73285	Strings Program	1,104.00	1,156.50	1,500.00	2,250.00	2,250.00	.00
30-110-61-10-2-110-76070	Parent Involvement	.00	.00	.00	500.00	500.00	.00
30-110-61-10-2-110-76130	Textbooks	76,652.75	80,345.03	66,338.94	122,000.00	190,102.00	68,102.00
30-110-61-10-2-110-76210	Character Education	683.09	1,086.63	1,171.83	1,100.00	1,100.00	.00



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Fund 30 - School General Fund							
EXPENSE							
Locations 110 - Central Instruction							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 2 - Elementary							
Program 110 - Regular Instruction							
30-110-61-10-2-110-76250	Enrichment	9,543.76	8,806.23	7,690.87	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	170.00	(170.00)	.00	.00	.00	.00
30-110-61-10-2-110-76370	Reading Intervention	6,998.78	9,320.00	4,016.93	9,320.00	9,320.00	.00
Program 110 - Regular Instruction Totals		\$99,689.75	\$105,392.77	\$82,966.28	\$154,111.00	\$222,213.00	\$68,102.00
Program 111 - Remedial-School Day							
30-110-61-10-2-111-71120	Compensation-Instructional Salaries	8,631.89	5,807.50	577.50	9,152.00	9,152.00	.00
30-110-61-10-2-111-72100	FICA	464.71	444.28	44.23	701.00	701.00	.00
Program 111 - Remedial-School Day Totals		\$9,096.60	\$6,251.78	\$621.73	\$9,853.00	\$9,853.00	\$0.00
Program 115 - Testing							
30-110-61-10-2-115-71120	Compensation-Instructional Salaries	535.25	357.00	.00	400.00	400.00	.00
30-110-61-10-2-115-72100	FICA	207.70	27.32	.00	50.00	31.00	(19.00)
30-110-61-10-2-115-73205	Software Licensing Fees	.00	19,779.18	21,083.60	21,085.00	21,085.00	.00
30-110-61-10-2-115-73225	Professional Development - Conferences	.00	.00	49.55	550.00	550.00	.00
30-110-61-10-2-115-76455	Testing Materials-Assessment	18,954.40	4,320.67	.00	500.00	500.00	.00
Program 115 - Testing Totals		\$19,697.35	\$24,484.17	\$21,133.15	\$22,585.00	\$22,566.00	(\$19.00)
Program 120 - Special Education							
30-110-61-10-2-120-71146	Compensation - ELL	46,093.06	33,486.25	50,622.79	97,714.00	47,714.00	(50,000.00)
30-110-61-10-2-120-71153	Compensation-Instructional Asst ELL	4,884.34	6,039.96	7,206.20	6,475.00	.00	(6,475.00)
30-110-61-10-2-120-72100	FICA	3,899.82	3,023.82	4,164.83	4,146.00	3,650.00	(496.00)
30-110-61-10-2-120-72220	VRS Hybrid Pension Contribution	.00	.00	6,027.75	7,930.00	7,930.00	.00



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EXPENSE							
Locations 110 - Central Instruction							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 2 - Elementary							
Program 120 - Special Education							
30-110-61-10-2-120-72400	VRS Group Life Insurance	.00	.00	503.64	639.00	639.00	.00
30-110-61-10-2-120-72510	Hybrid Disability Insurance	.00	.00	101.70	.00	.00	.00
30-110-61-10-2-120-72750	VRS Retiree Health Care Credit	.00	.00	461.34	577.00	577.00	.00
30-110-61-10-2-120-73010	Autism Support Services	15,272.67	17,520.00	23,850.00	19,000.00	19,000.00	.00
30-110-61-10-2-120-73037	Contractual Services - Other	1,526.05	1,958.25	1,979.75	2,750.00	2,750.00	.00
30-110-61-10-2-120-73255	Professional Development	.00	.00	.00	.00	2,498.00	2,498.00
30-110-61-10-2-120-73275	Therapeutic Services -Sp Ed	140,097.19	131,868.82	139,354.95	144,800.00	141,216.00	(3,584.00)
30-110-61-10-2-120-75529	Travel-Itinerant	.00	.00	.00	500.00	500.00	.00
30-110-61-10-2-120-76431	Special Ed - General	11,011.31	6,202.54	7,130.95	12,350.00	12,350.00	.00
30-110-61-10-2-120-76438	Supplies - EL	6,510.04	2,951.47	2,325.10	5,000.00	5,000.00	.00
30-110-61-10-2-120-76455	Testing Materials-Assessment	3,103.13	3,601.40	4,230.21	3,000.00	4,000.00	1,000.00
Program 120 - Special Education Totals		\$232,397.61	\$206,652.51	\$247,959.21	\$304,881.00	\$247,824.00	(\$57,057.00)
Program 127 - Regional Sp Ed Program							
30-110-61-10-2-127-73297	Tuition - Regional Sp Ed Program	262,431.74	281,956.76	336,017.86	.00	.00	.00
Program 127 - Regional Sp Ed Program Totals		\$262,431.74	\$281,956.76	\$336,017.86	\$0.00	\$0.00	\$0.00
Program 128 - Risk Reduction							
30-110-61-10-2-128-71120	Compensation-Instructional Salaries	2,251.50	19.00	2,736.00	.00	.00	.00
30-110-61-10-2-128-72100	FICA	172.23	1.44	209.33	.00	.00	.00
30-110-61-10-2-128-73037	Contractual Services - Other	.00	.00	869.87	.00	.00	.00
Program 128 - Risk Reduction Totals		\$2,423.73	\$20.44	\$3,815.20	\$0.00	\$0.00	\$0.00



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EXPENSE							
Locations 110 - Central Instruction							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 2 - Elementary							
Program 140 - Gifted							
30-110-61-10-2-140-71120	Compensation-Instructional Salaries	.00	9,805.94	60,245.04	60,245.00	60,245.00	.00
30-110-61-10-2-140-72100	FICA	.00	665.26	4,058.81	4,609.00	4,609.00	.00
30-110-61-10-2-140-72210	VRS Pension Contribution	.00	1,845.08	9,446.40	10,013.00	10,013.00	.00
30-110-61-10-2-140-72300	Group Health and Dental Insurance	.00	1,223.34	8,025.48	8,860.00	8,860.00	.00
30-110-61-10-2-140-72400	VRS Group Life Insurance	.00	154.14	789.20	807.00	807.00	.00
30-110-61-10-2-140-72750	VRS Retiree Health Care Credit	.00	141.22	723.00	729.00	729.00	.00
30-110-61-10-2-140-76280	Gifted	4,928.00	5,514.89	5,813.36	5,600.00	5,600.00	.00
	Program 140 - Gifted Totals	\$4,928.00	\$19,349.87	\$89,101.29	\$90,863.00	\$90,863.00	\$0.00
	Level 2 - Elementary Totals	\$630,664.78	\$644,108.30	\$781,614.72	\$582,293.00	\$593,319.00	\$11,026.00
Level 3 - Secondary							
Program 110 - Regular Instruction							
30-110-61-10-3-110-72100	FICA	.00	.00	14.92	.00	.00	.00
30-110-61-10-3-110-73018	Career - Tech Testing	8,020.05	10,259.00	10,394.44	10,500.00	10,500.00	.00
30-110-61-10-3-110-73037	Contractual Services - Other	6,669.65	88.16	.00	2,500.00	2,500.00	.00
30-110-61-10-3-110-73050	Drivers Education Services	45,180.00	33,360.00	35,520.00	44,000.00	44,000.00	.00
30-110-61-10-3-110-73295	Tuition VWCC	106,720.56	98,281.26	115,083.12	160,000.00	175,000.00	15,000.00
30-110-61-10-3-110-75529	Travel-Itinerant	.00	65.12	10.92	.00	.00	.00
30-110-61-10-3-110-76035	CPR/AED Recertification	.00	.00	664.63	800.00	800.00	.00
30-110-61-10-3-110-76042	Distinguished Scholars	27,112.00	26,566.00	28,500.00	25,000.00	28,000.00	3,000.00
30-110-61-10-3-110-76070	Parent Involvement	.00	.00	.00	250.00	250.00	.00



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Level 3 - Secondary							
Program 110 - Regular Instruction							
30-110-61-10-3-110-76130	Textbooks	20,712.77	49,815.50	75,293.69	110,501.00	71,298.00	(39,203.00)
30-110-61-10-3-110-76250	Enrichment	.00	3,115.95	255.07	.00	.00	.00
30-110-61-10-3-110-76345	Mathematics	3,960.00	1,544.00	.00	.00	.00	.00
30-110-61-10-3-110-76455	Testing Materials-Assessment	.00	9.49	(15.00)	.00	.00	.00
Program 110 - Regular Instruction Totals		\$218,375.03	\$223,104.48	\$265,721.79	\$353,551.00	\$332,348.00	(\$21,203.00)
Program 111 - Remedial-School Day							
30-110-61-10-3-111-71120	Compensation-Instructional Salaries	759.00	3,316.50	110.00	2,684.00	2,684.00	.00
30-110-61-10-3-111-72100	FICA	58.06	253.71	8.42	205.00	205.00	.00
30-110-61-10-3-111-73037	Contractual Services - Other	4,368.35	1,638.35	552.56	6,399.00	6,399.00	.00
Program 111 - Remedial-School Day Totals		\$5,185.41	\$5,208.56	\$670.98	\$9,288.00	\$9,288.00	\$0.00
Program 115 - Testing							
30-110-61-10-3-115-71120	Compensation-Instructional Salaries	9,545.50	3,463.75	182.75	3,500.00	3,500.00	.00
30-110-61-10-3-115-72100	FICA	730.23	264.97	13.98	268.00	268.00	.00
30-110-61-10-3-115-73205	Software Licensing Fees	.00	25,369.60	17,643.20	17,565.00	17,565.00	.00
30-110-61-10-3-115-73225	Professional Development - Conferences	.00	.00	49.55	1,000.00	1,000.00	.00
30-110-61-10-3-115-76455	Testing Materials-Assessment	30,457.54	9,677.26	10,334.89	14,820.00	14,820.00	.00
Program 115 - Testing Totals		\$40,733.27	\$38,775.58	\$28,224.37	\$37,153.00	\$37,153.00	\$0.00
Program 120 - Special Education							
30-110-61-10-3-120-71146	Compensation - ELL	11,311.75	18,576.25	20,887.50	18,488.00	51,863.00	33,375.00
30-110-61-10-3-120-72100	FICA	865.38	1,421.08	1,597.94	1,415.00	3,968.00	2,553.00
30-110-61-10-3-120-72210	VRS Pension Contribution	.00	.00	.00	.00	8,620.00	8,620.00



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Fund 30 - School General Fund							
EXPENSE							
Locations 110 - Central Instruction							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 3 - Secondary							
Program 120 - Special Education							
30-110-61-10-3-120-72400	VRS Group Life Insurance	.00	.00	.00	.00	695.00	695.00
30-110-61-10-3-120-72510	Hybrid Disability Insurance	.00	.00	11.24	.00	.00	.00
30-110-61-10-3-120-72750	VRS Retiree Health Care Credit	.00	.00	.00	.00	628.00	628.00
30-110-61-10-3-120-73010	Autism Support Services	3,000.00	2,715.00	3,360.00	5,000.00	5,000.00	.00
30-110-61-10-3-120-73255	Professional Development	.00	.00	.00	.00	2,498.00	2,498.00
30-110-61-10-3-120-73275	Therapeutic Services -Sp Ed	29,493.05	42,086.62	46,088.96	41,702.00	47,072.00	5,370.00
30-110-61-10-3-120-73810	Tuition - Other Entities In-State	5,585.00	.00	.00	7,600.00	.00	(7,600.00)
30-110-61-10-3-120-76431	Special Ed - General	1,490.10	892.36	751.11	1,200.00	1,200.00	.00
30-110-61-10-3-120-76438	Supplies - EL	2,183.82	1,848.25	1,235.69	1,250.00	1,250.00	.00
Program 120 - Special Education Totals		\$53,929.10	\$67,539.56	\$73,932.44	\$76,655.00	\$122,794.00	\$46,139.00
Program 121 - Alternative Education							
30-110-61-10-3-121-71120	Compensation-Instructional Salaries	58,533.04	45,776.04	47,213.04	47,213.00	47,213.00	.00
30-110-61-10-3-121-71151	Compensation-Instructional Asst	.00	14,672.64	22,640.13	22,584.00	22,584.00	.00
30-110-61-10-3-121-72100	FICA	4,490.53	4,578.24	5,273.63	5,339.00	5,339.00	.00
30-110-61-10-3-121-72210	VRS Pension Contribution	9,552.60	1,718.85	3,541.20	11,600.00	11,600.00	.00
30-110-61-10-3-121-72220	VRS Hybrid Pension Contribution	.00	7,177.70	7,402.94	.00	.00	.00
30-110-61-10-3-121-72300	Group Health and Dental Insurance	.00	9,858.52	12,859.36	9,943.00	9,943.00	.00
30-110-61-10-3-121-72400	VRS Group Life Insurance	766.80	743.30	914.40	935.00	935.00	.00
30-110-61-10-3-121-72510	Hybrid Disability Insurance	.00	123.60	101.16	.00	.00	.00



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Fund 30 - School General Fund							
EXPENSE							
Locations 110 - Central Instruction							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 3 - Secondary							
Program 121 - Alternative Education							
30-110-61-10-3-121-72750	VRS Retiree Health Care Credit	720.00	680.85	837.60	845.00	845.00	.00
Program 121 - Alternative Education Totals		\$74,062.97	\$85,329.74	\$100,783.46	\$98,459.00	\$98,459.00	\$0.00
Program 122 - Dropout Prevention							
30-110-61-10-3-122-71120	Compensation-Instructional Salaries	14,490.74	10,463.50	17,148.98	17,363.00	17,363.00	.00
30-110-61-10-3-122-72100	FICA	676.23	543.52	1,052.36	1,328.00	1,328.00	.00
30-110-61-10-3-122-72210	VRS Pension Contribution	1,166.04	803.81	.00	2,886.00	2,886.00	.00
30-110-61-10-3-122-72220	VRS Hybrid Pension Contribution	.00	.00	2,722.50	.00	.00	.00
30-110-61-10-3-122-72300	Group Health and Dental Insurance	3,244.59	1,905.40	4,776.48	6,960.00	6,960.00	.00
30-110-61-10-3-122-72400	VRS Group Life Insurance	93.60	67.13	227.50	233.00	233.00	.00
30-110-61-10-3-122-72510	Hybrid Disability Insurance	.00	.00	41.30	.00	.00	.00
30-110-61-10-3-122-72750	VRS Retiree Health Care Credit	87.84	61.53	208.40	210.00	210.00	.00
Program 122 - Dropout Prevention Totals		\$19,759.04	\$13,844.89	\$26,177.52	\$28,980.00	\$28,980.00	\$0.00
Program 127 - Regional Sp Ed Program							
30-110-61-10-3-127-73297	Tuition - Regional Sp Ed Program	397,218.30	308,693.77	186,838.70	.00	.00	.00
Program 127 - Regional Sp Ed Program Totals		\$397,218.30	\$308,693.77	\$186,838.70	\$0.00	\$0.00	\$0.00
Program 128 - Risk Reduction							
30-110-61-10-3-128-71120	Compensation-Instructional Salaries	10,255.79	23,194.48	11,180.86	30,143.00	30,142.00	(1.00)
30-110-61-10-3-128-71151	Compensation-Instructional Asst	.00	1,003.75	.00	.00	.00	.00
30-110-61-10-3-128-72100	FICA	784.55	1,851.22	707.12	2,306.00	2,306.00	.00
30-110-61-10-3-128-73037	Contractual Services - Other	21,773.97	24,987.84	24,448.24	38,600.00	38,600.00	.00



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Fund 30 - School General Fund							
EXPENSE							
Locations 110 - Central Instruction							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 3 - Secondary							
Program 128 - Risk Reduction							
30-110-61-10-3-128-75529	Travel-Itinerant	2,404.36	.00	.00	500.00	500.00	.00
30-110-61-10-3-128-76435	Supplies - Instructional	9,637.88	7,709.93	2,636.86	10,000.00	10,000.00	.00
	Program 128 - Risk Reduction Totals	\$44,856.55	\$58,747.22	\$38,973.08	\$81,549.00	\$81,548.00	(\$1.00)
Program 140 - Gifted							
30-110-61-10-3-140-71120	Compensation-Instructional Salaries	.00	3,268.64	20,081.64	20,082.00	20,082.00	.00
30-110-61-10-3-140-72100	FICA	.00	221.72	1,350.13	1,536.00	1,536.00	.00
30-110-61-10-3-140-72210	VRS Pension Contribution	.00	615.02	3,148.80	3,338.00	3,338.00	.00
30-110-61-10-3-140-72300	Group Health and Dental Insurance	.00	407.80	2,675.20	5,360.00	5,360.00	.00
30-110-61-10-3-140-72400	VRS Group Life Insurance	.00	51.38	263.10	269.00	269.00	.00
30-110-61-10-3-140-72750	VRS Retiree Health Care Credit	.00	47.06	241.00	243.00	243.00	.00
30-110-61-10-3-140-73300	Tuition-Gov School	43,159.00	47,874.00	47,150.00	63,220.00	63,220.00	.00
30-110-61-10-3-140-76280	Gifted	394.37	1,127.38	78.00	1,500.00	1,500.00	.00
	Program 140 - Gifted Totals	\$43,553.37	\$53,613.00	\$74,987.87	\$95,548.00	\$95,548.00	\$0.00
	Level 3 - Secondary Totals	\$897,673.04	\$854,856.80	\$796,310.21	\$781,183.00	\$806,118.00	\$24,935.00
Level 4 - Middle							
Program 110 - Regular Instruction							
30-110-61-10-4-110-73215	Spelling Bee	.00	256.25	.00	.00	.00	.00
30-110-61-10-4-110-73255	Professional Development	.00	868.46	292.86	1,000.00	1,000.00	.00
30-110-61-10-4-110-73285	Strings Program	.00	425.00	490.00	.00	.00	.00
30-110-61-10-4-110-76070	Parent Involvement	.00	.00	.00	250.00	250.00	.00
30-110-61-10-4-110-76130	Textbooks	520.00	7,285.52	43,970.71	55,585.00	201,327.00	145,742.00



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Fund 30 - School General Fund							
EXPENSE							
Locations 110 - Central Instruction							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 4 - Middle							
Program 110 - Regular Instruction							
30-110-61-10-4-110-76250	Enrichment	.00	1,846.32	2,698.08	.00	.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	3,960.00	3,423.97	3,935.74	3,945.00	3,945.00	.00
30-110-61-10-4-110-76455	Testing Materials-Assessment	.00	9.49	.00	.00	.00	.00
Program 110 - Regular Instruction Totals		\$4,480.00	\$14,115.01	\$51,387.39	\$60,880.00	\$206,622.00	\$145,742.00
Program 111 - Remedial-School Day							
30-110-61-10-4-111-71120	Compensation-Instructional Salaries	.00	110.00	.00	2,684.00	45,009.00	42,325.00
30-110-61-10-4-111-72100	FICA	.00	8.42	.00	206.00	206.00	.00
Program 111 - Remedial-School Day Totals		\$0.00	\$118.42	\$0.00	\$2,890.00	\$45,215.00	\$42,325.00
Program 115 - Testing							
30-110-61-10-4-115-71120	Compensation-Instructional Salaries	140.25	.00	.00	2,000.00	2,000.00	.00
30-110-61-10-4-115-72100	FICA	10.73	.00	.00	153.00	153.00	.00
30-110-61-10-4-115-73205	Software Licensing Fees	.00	16,248.10	22,003.95	24,253.00	24,253.00	.00
30-110-61-10-4-115-73225	Professional Development - Conferences	603.60	.00	101.44	1,000.00	1,000.00	.00
30-110-61-10-4-115-76455	Testing Materials-Assessment	21,191.47	20.77	302.71	3,720.00	3,720.00	.00
Program 115 - Testing Totals		\$21,946.05	\$16,268.87	\$22,408.10	\$31,126.00	\$31,126.00	\$0.00
Program 120 - Special Education							
30-110-61-10-4-120-71146	Compensation - ELL	7,232.75	16,147.50	16,002.50	16,600.00	18,885.00	2,285.00
30-110-61-10-4-120-72100	FICA	553.29	1,235.28	1,224.19	1,270.00	1,445.00	175.00
30-110-61-10-4-120-73010	Autism Support Services	525.00	3,240.00	.00	2,000.00	2,000.00	.00
30-110-61-10-4-120-73255	Professional Development	.00	.00	.00	.00	2,497.00	2,497.00



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Fund 30 - School General Fund							
EXPENSE							
Locations 110 - Central Instruction							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 4 - Middle							
Program 120 - Special Education							
30-110-61-10-4-120-73275	Therapeutic Services -Sp Ed	29,493.04	38,107.62	46,728.46	41,005.00	47,072.00	6,067.00
30-110-61-10-4-120-76431	Special Ed - General	2,000.17	944.30	855.87	1,200.00	1,200.00	.00
30-110-61-10-4-120-76438	Supplies - EL	1,619.06	1,605.95	1,296.24	1,250.00	1,250.00	.00
Program 120 - Special Education Totals		\$41,423.31	\$61,280.65	\$66,107.26	\$63,325.00	\$74,349.00	\$11,024.00
Program 122 - Dropout Prevention							
30-110-61-10-4-122-71120	Compensation-Instructional Salaries	6,208.66	4,435.18	.00	.00	.00	.00
30-110-61-10-4-122-72100	FICA	289.72	229.25	.00	.00	.00	.00
30-110-61-10-4-122-72210	VRS Pension Contribution	499.68	344.47	.00	.00	.00	.00
30-110-61-10-4-122-72300	Group Health and Dental Insurance	1,390.45	816.54	.00	.00	.00	.00
30-110-61-10-4-122-72400	VRS Group Life Insurance	40.08	28.77	.00	.00	.00	.00
30-110-61-10-4-122-72750	VRS Retiree Health Care Credit	37.68	26.38	.00	.00	.00	.00
Program 122 - Dropout Prevention Totals		\$8,466.27	\$5,880.59	\$0.00	\$0.00	\$0.00	\$0.00
Program 127 - Regional Sp Ed Program							
30-110-61-10-4-127-73297	Tuition - Regional Sp Ed Program	124,404.41	196,072.53	135,325.34	.00	.00	.00
Program 127 - Regional Sp Ed Program Totals		\$124,404.41	\$196,072.53	\$135,325.34	\$0.00	\$0.00	\$0.00
Program 128 - Risk Reduction							
30-110-61-10-4-128-71120	Compensation-Instructional Salaries	1,116.25	2,128.00	551.00	.00	.00	.00
30-110-61-10-4-128-72100	FICA	85.40	162.77	42.15	.00	.00	.00
30-110-61-10-4-128-73037	Contractual Services - Other	.00	50.00	1,079.38	.00	.00	.00
30-110-61-10-4-128-76435	Supplies - Instructional	.00	.00	22.22	.00	.00	.00
Program 128 - Risk Reduction Totals		\$1,201.65	\$2,340.77	\$1,694.75	\$0.00	\$0.00	\$0.00



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Fund 30 - School General Fund							
EXPENSE							
Locations 110 - Central Instruction							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 4 - Middle							
Program 140 - Gifted							
30-110-61-10-4-140-71120	Compensation-Instructional Salaries	.00	8,716.40	53,551.20	53,551.00	53,551.00	.00
30-110-61-10-4-140-72100	FICA	.00	591.36	3,600.08	4,097.00	4,097.00	.00
30-110-61-10-4-140-72210	VRS Pension Contribution	.00	1,640.10	8,396.80	8,900.00	8,900.00	.00
30-110-61-10-4-140-72300	Group Health and Dental Insurance	.00	1,087.38	7,133.80	7,860.00	7,860.00	.00
30-110-61-10-4-140-72400	VRS Group Life Insurance	.00	137.02	701.50	718.00	718.00	.00
30-110-61-10-4-140-72750	VRS Retiree Health Care Credit	.00	125.52	642.60	648.00	648.00	.00
30-110-61-10-4-140-76280	Gifted	1,905.47	2,272.61	2,014.47	2,000.00	2,000.00	.00
Program 140 - Gifted Totals		\$1,905.47	\$14,570.39	\$76,040.45	\$77,774.00	\$77,774.00	\$0.00
Level 4 - Middle Totals		\$203,827.16	\$310,647.23	\$352,963.29	\$235,995.00	\$435,086.00	\$199,091.00
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	33,956.50	32,726.17	48,031.06	48,065.00	90,389.00	42,324.00
30-110-61-10-6-112-72100	FICA	2,597.70	2,503.56	3,666.17	3,922.00	3,922.00	.00
30-110-61-10-6-112-76435	Supplies - Instructional	692.81	581.79	328.52	800.00	800.00	.00
Program 112 - Remedial-Summer Totals		\$37,247.01	\$35,811.52	\$52,025.75	\$55,987.00	\$98,311.00	\$42,324.00
Program 160 - Summer							
30-110-61-10-6-160-71120	Compensation-Instructional Salaries	.00	306.74	.00	.00	.00	.00
30-110-61-10-6-160-71196	Compensation - Summer School Teacher	28,464.83	47,136.02	25,251.54	63,334.00	61,804.00	(1,530.00)
30-110-61-10-6-160-72100	FICA	2,177.53	3,629.39	1,908.26	3,315.00	4,845.00	1,530.00
30-110-61-10-6-160-73303	Y Fit Purchased Services	2,100.00	960.00	2,704.75	2,100.00	2,100.00	.00



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Fund 30 - School General Fund							
EXPENSE							
Locations 110 - Central Instruction							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 6 - Summer							
Program 160 - Summer							
30-110-61-10-6-160-76435	Supplies - Instructional	124.01	.00	.00	250.00	250.00	.00
	Program 160 - Summer Totals	\$32,866.37	\$52,032.15	\$29,864.55	\$68,999.00	\$68,999.00	\$0.00
	Level 6 - Summer Totals	\$70,113.38	\$87,843.67	\$81,890.30	\$124,986.00	\$167,310.00	\$42,324.00
Level 7 - Adult							
Program 170 - Adult							
30-110-61-10-7-170-71120	Compensation-Instructional Salaries	1,800.00	1,200.01	600.00	1,200.00	.00	(1,200.00)
30-110-61-10-7-170-72100	FICA	137.70	91.80	45.90	92.00	.00	(92.00)
	Program 170 - Adult Totals	\$1,937.70	\$1,291.81	\$645.90	\$1,292.00	\$0.00	(\$1,292.00)
	Level 7 - Adult Totals	\$1,937.70	\$1,291.81	\$645.90	\$1,292.00	\$0.00	(\$1,292.00)
	Sub-Function 10 - Classroom Instruction Totals	\$1,804,216.06	\$1,898,747.81	\$2,013,424.42	\$1,725,749.00	\$2,001,833.00	\$276,084.00
Sub-Function 21 - Student Guidance							
Level 2 - Elementary							
Program 110 - Regular Instruction							
30-110-61-21-2-110-76285	Guidance	300.00	.00	.00	250.00	250.00	.00
	Program 110 - Regular Instruction Totals	\$300.00	\$0.00	\$0.00	\$250.00	\$250.00	\$0.00
	Level 2 - Elementary Totals	\$300.00	\$0.00	\$0.00	\$250.00	\$250.00	\$0.00
Level 3 - Secondary							
Program 110 - Regular Instruction							
30-110-61-21-3-110-76285	Guidance	50.00	71.25	71.25	175.00	175.00	.00
	Program 110 - Regular Instruction Totals	\$50.00	\$71.25	\$71.25	\$175.00	\$175.00	\$0.00
Program 120 - Special Education							
30-110-61-21-3-120-76285	Guidance	.00	3.75	3.75	.00	.00	.00
	Program 120 - Special Education Totals	\$0.00	\$3.75	\$3.75	\$0.00	\$0.00	\$0.00
	Level 3 - Secondary Totals	\$50.00	\$75.00	\$75.00	\$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



FY 22 Operating Budget for Presentation

Budget Year 2022

G/L Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2022 City Council/Board Approval	Difference Vs 21 Adopted Budget
Fund 30 - School General Fund							
EXPENSE							
Locations 110 - Central Instruction							
Function 61 - Instruction							
Sub-Function 21 - Student Guidance							
Level 4 - Middle							
Program 110 - Regular Instruction							
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		\$350.00	\$75.00	\$75.00	\$600.00	\$600.00	\$0.00
Sub-Function 22 - Student Social Worker							
Level 2 - Elementary							
Program 110 - Regular Instruction							
30-110-61-22-2-110-71120	Compensation-Instructional Salaries	.00	25,622.56	26,394.48	26,395.00	26,395.00	.00
30-110-61-22-2-110-72100	FICA	.00	1,965.19	2,025.72	2,019.00	2,019.00	.00
30-110-61-22-2-110-72210	VRS Pension Contribution	.00	4,017.67	4,138.68	4,387.00	4,387.00	.00
30-110-61-22-2-110-72400	VRS Group Life Insurance	.00	335.66	345.84	354.00	354.00	.00
30-110-61-22-2-110-72750	VRS Retiree Health Care Credit	.00	307.51	316.68	319.00	319.00	.00
Program 110 - Regular Instruction Totals		\$0.00	\$32,248.59	\$33,221.40	\$33,474.00	\$33,474.00	\$0.00
Program 120 - Special Education							
30-110-61-22-2-120-71120	Compensation-Instructional Salaries	33,650.66	17,081.72	17,596.32	17,596.00	17,596.00	.00
30-110-61-22-2-120-72100	FICA	2,579.25	1,310.12	1,350.39	1,346.00	1,346.00	.00
30-110-61-22-2-120-72210	VRS Pension Contribution	5,491.80	2,678.44	2,759.04	2,924.00	2,924.00	.00
30-110-61-22-2-120-72400	VRS Group Life Insurance	440.90	223.78	230.52	236.00	236.00	.00
30-110-61-22-2-120-72750	VRS Retiree Health Care Credit	413.90	205.00	211.20	213.00	213.00	.00
Program 120 - Special Education Totals		\$42,576.51	\$21,499.06	\$22,147.47	\$22,315.00	\$22,315.00	\$0.00
Program 125 - Parent Resource Center							
30-110-61-22-2-125-71145	Compensation - Parent Resource Ctr	3,161.62	3,258.61	3,319.50	3,338.00	3,314.00	(24.00)
30-110-61-22-2-125-72100	FICA	241.86	249.28	253.96	255.00	254.00	(1.00)



FY 22 Operating Budget for Presentation

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G/L Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2022 City Council/Board Approval	Difference Vs 21 Adopted Budget
Fund 30 - School General Fund							
EXPENSE							
Locations 110 - Central Instruction							
Function 61 - Instruction							
Sub-Function 22 - Student Social Worker							
Level 2 - Elementary							
Program 125 - Parent Resource Center							
30-110-61-22-2-125-76435	Supplies - Instructional	227.70	18.99	.00	500.00	500.00	.00
Program 125 - Parent Resource Center	Totals	\$3,631.18	\$3,526.88	\$3,573.46	\$4,093.00	\$4,068.00	(\$25.00)
Level 2 - Elementary	Totals	\$46,207.69	\$57,274.53	\$58,942.33	\$59,882.00	\$59,857.00	(\$25.00)
Level 3 - Secondary							
Program 110 - Regular Instruction							
30-110-61-22-3-110-71120	Compensation-Instructional Salaries	.00	25,622.56	26,394.48	26,395.00	26,395.00	.00
30-110-61-22-3-110-72100	FICA	.00	1,965.15	2,025.72	2,019.00	2,019.00	.00
30-110-61-22-3-110-72210	VRS Pension Contribution	.00	4,017.60	4,138.68	4,387.00	4,387.00	.00
30-110-61-22-3-110-72400	VRS Group Life Insurance	.00	335.66	345.84	354.00	354.00	.00
30-110-61-22-3-110-72750	VRS Retiree Health Care Credit	.00	307.44	316.68	319.00	319.00	.00
Program 110 - Regular Instruction	Totals	\$0.00	\$32,248.41	\$33,221.40	\$33,474.00	\$33,474.00	\$0.00
Program 120 - Special Education							
30-110-61-22-3-120-71120	Compensation-Instructional Salaries	33,650.66	17,081.72	17,596.32	17,596.00	17,596.00	.00
30-110-61-22-3-120-72100	FICA	2,579.18	1,310.12	1,350.70	1,346.00	1,346.00	.00
30-110-61-22-3-120-72210	VRS Pension Contribution	5,491.80	2,678.41	2,759.04	2,924.00	2,924.00	.00
30-110-61-22-3-120-72400	VRS Group Life Insurance	440.80	223.78	230.40	236.00	236.00	.00
30-110-61-22-3-120-72750	VRS Retiree Health Care Credit	413.90	204.97	211.20	213.00	213.00	.00
Program 120 - Special Education	Totals	\$42,576.34	\$21,499.00	\$22,147.66	\$22,315.00	\$22,315.00	\$0.00



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G/L Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2022 City Council/Board Approval	Difference Vs 21 Adopted Budget
Fund 30 - School General Fund							
EXPENSE							
Locations 110 - Central Instruction							
Function 61 - Instruction							
Sub-Function 22 - Student Social Worker							
Level 3 - Secondary							
Program 125 - Parent Resource Center							
30-110-61-22-3-125-71145	Compensation - Parent Resource Ctr	3,155.92	3,237.78	3,318.05	3,338.00	3,314.00	(24.00)
30-110-61-22-3-125-72100	FICA	241.41	247.66	253.78	255.00	254.00	(1.00)
Program 125 - Parent Resource Center Totals		\$3,397.33	\$3,485.44	\$3,571.83	\$3,593.00	\$3,568.00	(\$25.00)
Level 3 - Secondary Totals		\$45,973.67	\$57,232.85	\$58,940.89	\$59,382.00	\$59,357.00	(\$25.00)
Sub-Function 22 - Student Social Worker Totals		\$92,181.36	\$114,507.38	\$117,883.22	\$119,264.00	\$119,214.00	(\$50.00)
Sub-Function 23 - Student- Homebound							
Level 2 - Elementary							
Program 124 - Homebound							
30-110-61-23-2-124-71120	Compensation-Instructional Salaries	2,479.50	3,044.75	6,360.25	3,420.00	3,420.00	.00
30-110-61-23-2-124-72100	FICA	189.67	232.92	486.56	262.00	262.00	.00
Program 124 - Homebound Totals		\$2,669.17	\$3,277.67	\$6,846.81	\$3,682.00	\$3,682.00	\$0.00
Level 2 - Elementary Totals		\$2,669.17	\$3,277.67	\$6,846.81	\$3,682.00	\$3,682.00	\$0.00
Level 3 - Secondary							
Program 124 - Homebound							
30-110-61-23-3-124-71120	Compensation-Instructional Salaries	7,186.75	15,983.75	.00	30,940.00	30,940.00	.00
30-110-61-23-3-124-72100	FICA	549.79	1,222.76	.00	2,367.00	2,367.00	.00
Program 124 - Homebound Totals		\$7,736.54	\$17,206.51	\$0.00	\$33,307.00	\$33,307.00	\$0.00
Level 3 - Secondary Totals		\$7,736.54	\$17,206.51	\$0.00	\$33,307.00	\$33,307.00	\$0.00
Level 4 - Middle							
Program 124 - Homebound							
30-110-61-23-4-124-71120	Compensation-Instructional Salaries	1,947.50	4,821.25	2,983.00	6,840.00	6,840.00	.00
30-110-61-23-4-124-72100	FICA	148.99	368.86	228.18	523.00	523.00	.00
Program 124 - Homebound Totals		\$2,096.49	\$5,190.11	\$3,211.18	\$7,363.00	\$7,363.00	\$0.00
Level 4 - Middle Totals		\$2,096.49	\$5,190.11	\$3,211.18	\$7,363.00	\$7,363.00	\$0.00
Sub-Function 23 - Student- Homebound Totals		\$12,502.20	\$25,674.29	\$10,057.99	\$44,352.00	\$44,352.00	\$0.00



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G/L Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2022 City Council/Board Approval	Difference Vs 21 Adopted Budget
Fund 30 - School General Fund							
EXPENSE							
Locations 110 - Central Instruction							
Function 61 - Instruction							
Sub-Function 31 - Instr. Sup. - Improve. of Instr.							
Level 2 - Elementary							
Program 110 - Regular Instruction							
30-110-61-31-2-110-71110	Compensation-Administrative	118,830.48	.00	114,773.04	114,773.00	114,773.00	.00
30-110-61-31-2-110-71120	Compensation-Instructional Salaries	.00	692.75	.00	4,500.00	4,500.00	.00
30-110-61-31-2-110-71150	Compensation-Clerical	33,654.31	34,615.96	35,569.11	35,561.00	35,561.00	.00
30-110-61-31-2-110-71200	Compensation-OT	24.29	30.96	205.16	100.00	100.00	.00
30-110-61-31-2-110-71522	Compensation-REWIP Retirees	.00	48,755.20	.00	.00	.00	.00
30-110-61-31-2-110-71625	Compensation-Travel Allowance	1,200.00	.00	1,200.00	1,200.00	1,200.00	.00
30-110-61-31-2-110-72100	FICA	11,935.13	6,266.70	11,582.17	11,944.00	11,944.00	.00
30-110-61-31-2-110-72210	VRS Pension Contribution	24,889.44	5,412.84	23,572.32	24,986.00	24,986.00	.00
30-110-61-31-2-110-72300	Group Health and Dental Insurance	6,930.42	5,852.16	6,811.56	9,943.00	9,943.00	.00
30-110-61-31-2-110-72400	VRS Group Life Insurance	1,997.88	452.16	1,969.32	2,014.00	2,014.00	.00
30-110-61-31-2-110-72700	Workers Compensation	3,611.78	3,680.00	3,747.00	4,000.00	4,000.00	.00
30-110-61-31-2-110-72750	VRS Retiree Health Care Credit	1,875.84	414.24	1,803.96	1,819.00	1,819.00	.00
30-110-61-31-2-110-72800	Termination Pay for Vac/Sick Leave	18,397.48	.00	.00	.00	.00	.00
30-110-61-31-2-110-72850	OPEB ARC	3,492.00	3,492.00	3,492.00	.00	.00	.00
30-110-61-31-2-110-73030	Conferences-Student Services	2,748.40	2,126.77	20.00	3,294.00	3,294.00	.00
30-110-61-31-2-110-73115	Printing Services	743.00	1,914.76	842.00	3,665.00	3,665.00	.00
30-110-61-31-2-110-73245	Professional Development - Tuition Assistance	3,034.00	2,557.09	11,179.54	11,034.00	11,034.00	.00
30-110-61-31-2-110-75201	Postage-Student Mailings	.00	.00	1,217.17	.00	.00	.00



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G/L Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2022 City Council/Board Approval	Difference Vs 21 Adopted Budget
Fund 30 - School General Fund							
EXPENSE							
Locations 110 - Central Instruction							
Function 61 - Instruction							
Sub-Function 31 - Instr. Sup. - Improve. of Instr.							
Level 2 - Elementary							
Program 110 - Regular Instruction							
30-110-61-31-2-110-75507	Travel- Supr of Student Services	25.00	315.78	.00	.00	.00	.00
30-110-61-31-2-110-75515	Travel-Director of Elem Inst	453.69	127.00	388.82	1,520.00	1,520.00	.00
30-110-61-31-2-110-75529	Travel-Itinerant	.00	73.64	10.92	1,750.00	1,750.00	.00
30-110-61-31-2-110-76248	Early Reading Intervention	2,000.00	1,559.36	2,000.00	2,000.00	2,000.00	.00
Program 110 - Regular Instruction Totals		\$235,843.14	\$118,339.37	\$220,384.09	\$234,103.00	\$234,103.00	\$0.00
Program 120 - Special Education							
30-110-61-31-2-120-71110	Compensation-Administrative	51,745.08	53,046.00	56,256.00	56,256.00	56,256.00	.00
30-110-61-31-2-120-71150	Compensation-Clerical	55,427.60	59,541.08	61,503.85	61,498.00	61,498.00	.00
30-110-61-31-2-120-71200	Compensation-OT	6.51	85.65	4.81	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	7,780.39	7,893.59	8,590.55	9,104.00	9,104.00	.00
30-110-61-31-2-120-72210	VRS Pension Contribution	17,136.01	13,872.72	14,543.28	19,571.00	19,571.00	.00
30-110-61-31-2-120-72220	VRS Hybrid Pension Contribution	322.06	3,806.04	3,920.64	.00	.00	.00
30-110-61-31-2-120-72300	Group Health and Dental Insurance	14,141.79	17,796.96	20,528.70	14,915.00	14,915.00	.00
30-110-61-31-2-120-72400	VRS Group Life Insurance	1,401.40	1,477.08	1,542.72	1,578.00	1,578.00	.00
30-110-61-31-2-120-72510	Hybrid Disability Insurance	10.66	131.09	119.12	.00	.00	.00
30-110-61-31-2-120-72750	VRS Retiree Health Care Credit	1,315.82	1,353.12	1,413.24	1,425.00	1,425.00	.00
30-110-61-31-2-120-72800	Termination Pay for Vac/Sick Leave	86.27	.00	.00	.00	.00	.00
30-110-61-31-2-120-73225	Professional Development - Conferences	3,617.42	2,467.00	1,512.22	1,955.00	1,955.00	.00



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G/L Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2022 City Council/Board Approval	Difference Vs 21 Adopted Budget
Fund 30 - School General Fund							
EXPENSE							
Locations 110 - Central Instruction							
Function 61 - Instruction							
Sub-Function 31 - Instr. Sup. - Improve. of Instr.							
Level 2 - Elementary							
Program 120 - Special Education							
30-110-61-31-2-120-75505	Travel- Supr of Sp Ed	105.00	672.24	.00	.00	.00	.00
30-110-61-31-2-120-75508	Travel - Director of Student Services	1,112.64	1,109.28	1,574.15	1,372.00	1,372.00	.00
30-110-61-31-2-120-75529	Travel-Itinerant	.00	.00	74.09	.00	.00	.00
30-110-61-31-2-120-76465	Testing Materials-Other	8,501.67	8,039.66	5,709.57	8,000.00	8,000.00	.00
Program 120 - Special Education Totals		\$163,910.32	\$172,491.51	\$178,492.94	\$176,924.00	\$176,924.00	\$0.00
Program 140 - Gifted							
30-110-61-31-2-140-73230	Professional Development - Gifted	1,541.91	438.00	684.21	870.00	870.00	.00
Program 140 - Gifted Totals		\$1,541.91	\$438.00	\$684.21	\$870.00	\$870.00	\$0.00
Level 2 - Elementary Totals		\$401,295.37	\$291,268.88	\$399,561.24	\$411,897.00	\$411,897.00	\$0.00
Level 3 - Secondary							
Program 110 - Regular Instruction							
30-110-61-31-3-110-71110	Compensation-Administrative	127,163.04	130,371.00	117,079.44	117,080.00	117,080.00	.00
30-110-61-31-3-110-71120	Compensation-Instructional Salaries	580.00	695.00	4,343.04	26,000.00	26,000.00	.00
30-110-61-31-3-110-71150	Compensation-Clerical	44,860.08	43,419.07	47,597.76	47,598.00	47,598.00	.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	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	.00
30-110-61-31-3-110-72100	FICA	13,058.33	13,191.58	12,474.91	14,682.00	14,682.00	.00
30-110-61-31-3-110-72210	VRS Pension Contribution	28,074.24	27,687.24	25,821.48	27,369.00	27,369.00	.00
30-110-61-31-3-110-72300	Group Health and Dental Insurance	16,931.21	16,137.96	14,755.80	19,886.00	19,886.00	.00
30-110-61-31-3-110-72400	VRS Group Life Insurance	2,253.48	2,313.12	2,157.24	2,207.00	2,207.00	.00
30-110-61-31-3-110-72750	VRS Retiree Health Care Credit	2,115.84	2,118.96	1,976.16	1,993.00	1,993.00	.00



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G/L Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2022 City Council/Board Approval	Difference Vs 21 Adopted Budget
Fund 30 - School General Fund							
EXPENSE							
Locations 110 - Central Instruction							
Function 61 - Instruction							
Sub-Function 31 - Instr. Sup. - Improve. of Instr.							
Level 3 - Secondary							
Program 110 - Regular Instruction							
30-110-61-31-3-110-73030	Conferences-Student Services	4,066.07	2,409.29	(279.89)	3,293.00	3,293.00	.00
30-110-61-31-3-110-73115	Printing Services	.00	201.87	337.50	3,665.00	3,665.00	.00
30-110-61-31-3-110-73245	Professional Development - Tuition Assistance	2,981.26	1,562.71	2,112.87	3,033.00	3,033.00	.00
30-110-61-31-3-110-75519	Travel-Director of Sec Inst	3,163.42	1,325.83	443.54	1,440.00	1,440.00	.00
30-110-61-31-3-110-75529	Travel-Itinerant	158.94	48.34	.00	.00	.00	.00
30-110-61-31-3-110-76435	Supplies - Instructional	.00	44.29	.00	.00	.00	.00
Program 110 - Regular Instruction Totals		\$246,605.91	\$242,726.26	\$230,019.85	\$269,496.00	\$269,496.00	\$0.00
Program 120 - Special Education							
30-110-61-31-3-120-71110	Compensation-Administrative	51,745.08	53,046.00	56,256.00	56,256.00	56,256.00	.00
30-110-61-31-3-120-71150	Compensation-Clerical	55,426.36	59,540.26	61,503.85	61,498.00	61,498.00	.00
30-110-61-31-3-120-71200	Compensation-OT	5.33	83.27	4.21	50.00	50.00	.00
30-110-61-31-3-120-72100	FICA	7,681.37	7,801.10	8,498.02	9,012.00	9,012.00	.00
30-110-61-31-3-120-72210	VRS Pension Contribution	17,135.83	13,872.36	14,543.16	19,571.00	19,571.00	.00
30-110-61-31-3-120-72220	VRS Hybrid Pension Contribution	322.05	3,805.80	3,920.52	.00	.00	.00
30-110-61-31-3-120-72300	Group Health and Dental Insurance	14,141.62	17,796.84	20,528.58	14,914.00	14,914.00	.00
30-110-61-31-3-120-72400	VRS Group Life Insurance	1,401.28	1,476.96	1,542.48	1,578.00	1,578.00	.00
30-110-61-31-3-120-72750	VRS Retiree Health Care Credit	1,315.69	1,352.76	1,412.76	1,425.00	1,425.00	.00
30-110-61-31-3-120-73225	Professional Development - Conferences	.00	779.36	2,098.00	807.00	807.00	.00
30-110-61-31-3-120-75529	Travel-Itinerant	1,394.26	1,612.57	926.90	1,750.00	1,750.00	.00



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Budget Year 2022

G/L Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2022 City Council/Board Approval	Difference Vs 21 Adopted Budget
Fund 30 - School General Fund							
EXPENSE							
Locations 110 - Central Instruction							
Function 61 - Instruction							
Sub-Function 31 - Instr. Sup. - Improve. of Instr.							
Level 3 - Secondary							
Program 120 - Special Education							
30-110-61-31-3-120-76465	Testing Materials-Other	.00	863.94	1,161.37	2,000.00	2,000.00	.00
Program 120 - Special Education Totals		\$150,568.87	\$162,031.22	\$172,395.85	\$168,861.00	\$168,861.00	\$0.00
Program 140 - Gifted							
30-110-61-31-3-140-73230	Professional Development - Gifted	1,149.66	.00	45.29	440.00	440.00	.00
Program 140 - Gifted Totals		\$1,149.66	\$0.00	\$45.29	\$440.00	\$440.00	\$0.00
Level 3 - Secondary Totals		\$398,324.44	\$404,757.48	\$402,460.99	\$438,797.00	\$438,797.00	\$0.00
Level 4 - Middle							
Program 110 - Regular Instruction							
30-110-61-31-4-110-71110	Compensation-Administrative	105,570.00	145,203.81	42,781.56	42,782.00	42,782.00	.00
30-110-61-31-4-110-71120	Compensation-Instructional Salaries	.00	.00	.00	3,000.00	3,000.00	.00
30-110-61-31-4-110-71625	Compensation-Travel Allowance	2,400.00	2,400.00	.00	.00	.00	.00
30-110-61-31-4-110-72100	FICA	8,217.95	10,920.04	2,921.03	3,502.00	3,502.00	.00
30-110-61-31-4-110-72210	VRS Pension Contribution	17,229.00	22,767.98	6,708.12	7,110.00	7,110.00	.00
30-110-61-31-4-110-72300	Group Health and Dental Insurance	7,508.52	11,160.92	4,293.30	9,943.00	9,943.00	.00
30-110-61-31-4-110-72400	VRS Group Life Insurance	1,383.00	1,902.24	560.52	573.00	573.00	.00
30-110-61-31-4-110-72750	VRS Retiree Health Care Credit	1,298.52	1,742.50	513.36	518.00	518.00	.00
30-110-61-31-4-110-73030	Conferences-Student Services	1,908.26	1,902.02	754.50	3,293.00	3,293.00	.00
30-110-61-31-4-110-73115	Printing Services	.00	326.87	.00	.00	.00	.00
30-110-61-31-4-110-73245	Professional Development - Tuition Assistance	2,592.63	1,408.98	1,849.52	3,033.00	3,033.00	.00
30-110-61-31-4-110-75201	Postage-Student Mailings	707.00	.00	335.00	1,100.00	1,100.00	.00
30-110-61-31-4-110-75511	Travel-Director of Assessment/Tech	1,726.96	1,206.66	.00	.00	.00	.00



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Budget Year 2022

G/L Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2022 City Council/Board Approval	Difference Vs 21 Adopted Budget
Fund 30 - School General Fund							
EXPENSE							
Locations 110 - Central Instruction							
Function 61 - Instruction							
Sub-Function 31 - Instr. Sup. - Improve. of Instr.							
Level 4 - Middle							
Program 110 - Regular Instruction							
30-110-61-31-4-110-75529	Travel-Itinerant	29.82	92.78	10.92	.00	.00	.00
30-110-61-31-4-110-76045	Furniture and Equip <\$5,000	.00	.00	119.99	750.00	750.00	.00
Program 110 - Regular Instruction Totals		\$150,571.66	\$201,034.80	\$60,847.82	\$75,604.00	\$75,604.00	\$0.00
Program 120 - Special Education							
30-110-61-31-4-120-73075	Legal Notices-Special Education	693.36	794.40	720.72	1,500.00	1,500.00	.00
30-110-61-31-4-120-73225	Professional Development - Conferences	.00	1,750.54	839.64	807.00	807.00	.00
30-110-61-31-4-120-76465	Testing Materials-Other	.00	1,931.24	1,475.75	2,000.00	2,000.00	.00
Program 120 - Special Education Totals		\$693.36	\$4,476.18	\$3,036.11	\$4,307.00	\$4,307.00	\$0.00
Program 140 - Gifted							
30-110-61-31-4-140-73230	Professional Development - Gifted	1,290.00	1,068.00	609.38	1,290.00	1,290.00	.00
Program 140 - Gifted Totals		\$1,290.00	\$1,068.00	\$609.38	\$1,290.00	\$1,290.00	\$0.00
Level 4 - Middle Totals		\$152,555.02	\$206,578.98	\$64,493.31	\$81,201.00	\$81,201.00	\$0.00
Level 7 - Adult							
Program 170 - Adult							
30-110-61-31-7-170-71157	Compensation-Regional Adult Ed Prog Mgr	13,924.88	.00	2,989.85	.00	.00	.00
30-110-61-31-7-170-71522	Compensation-REWIP Retirees	.00	5,988.84	6,226.16	6,701.00	6,701.00	.00
30-110-61-31-7-170-72100	FICA	5,619.70	3,157.33	654.68	513.00	513.00	.00
30-110-61-31-7-170-72210	VRS Pension Contribution	13,635.24	1,323.15	.00	.00	.00	.00
30-110-61-31-7-170-72220	VRS Hybrid Pension Contribution	.00	4,822.80	191.96	.00	.00	.00
30-110-61-31-7-170-72300	Group Health and Dental Insurance	7,503.44	3,925.44	220.84	.00	.00	.00
30-110-61-31-7-170-72400	VRS Group Life Insurance	1,094.52	513.44	170.61	.00	.00	.00
30-110-61-31-7-170-72510	Hybrid Disability Insurance	.00	83.04	7.14	.00	.00	.00



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G/L Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2022 City Council/Board Approval	Difference Vs 21 Adopted Budget
Fund 30 - School General Fund							
EXPENSE							
Locations 110 - Central Instruction							
Function 61 - Instruction							
Sub-Function 31 - Instr. Sup. - Improve. of Instr.							
Level 7 - Adult							
Program 170 - Adult							
30-110-61-31-7-170-72750	VRS Retiree Health Care Credit	1,027.68	470.38	36.21	.00	.00	.00
30-110-61-31-7-170-72800	Termination Pay for Vac/Sick Leave	.00	8,000.00	.00	.00	.00	.00
30-110-61-31-7-170-76435	Supplies - Instructional	.00	.00	2.49	.00	.00	.00
	Program 170 - Adult Totals	\$42,805.46	\$28,284.42	\$10,499.94	\$7,214.00	\$7,214.00	\$0.00
	Level 7 - Adult Totals	\$42,805.46	\$28,284.42	\$10,499.94	\$7,214.00	\$7,214.00	\$0.00
	Sub-Function 31 - Instr. Sup. - Improve. of Instr. Totals	\$994,980.29	\$930,889.76	\$877,015.48	\$939,109.00	\$939,109.00	\$0.00
	Function 61 - Instruction Totals	\$2,904,229.91	\$2,969,894.24	\$3,018,456.11	\$2,829,074.00	\$3,105,108.00	\$276,034.00
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	406,013.84	423,669.78	441,315.82	440,904.00	434,771.00	(6,133.00)
30-110-68-21-9-800-71200	Compensation-OT	1,111.23	1,219.81	637.38	750.00	750.00	.00
30-110-68-21-9-800-71625	Compensation-Travel Allowance	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	.00
30-110-68-21-9-800-72100	FICA	28,929.61	30,061.19	31,372.61	33,878.00	33,409.00	(469.00)
30-110-68-21-9-800-72210	VRS Pension Contribution	60,715.20	59,794.92	62,356.20	73,278.00	72,259.00	(1,019.00)
30-110-68-21-9-800-72220	VRS Hybrid Pension Contribution	5,567.30	6,579.36	6,777.48	.00	.00	.00
30-110-68-21-9-800-72300	Group Health and Dental Insurance	46,832.04	47,686.80	46,587.36	39,772.00	39,772.00	.00
30-110-68-21-9-800-72400	VRS Group Life Insurance	5,320.34	5,545.32	5,775.84	5,908.00	5,826.00	(82.00)
30-110-68-21-9-800-72510	Hybrid Disability Insurance	92.07	103.84	102.93	.00	.00	.00
30-110-68-21-9-800-72750	VRS Retiree Health Care Credit	4,995.56	5,079.72	5,290.92	5,335.00	5,261.00	(74.00)



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Fund 30 - School General Fund							
EXPENSE							
Locations 110 - Central Instruction							
Function 68 - Technology							
Sub-Function 21 - Student Guidance							
Level 9 - District Wide							
Program 800 - Technology							
30-110-68-21-9-800-73205	Software Licensing Fees	174,474.79	181,449.29	169,126.12	212,830.00	234,327.00	21,497.00
30-110-68-21-9-800-73225	Professional Development - Conferences	5,440.00	7,415.81	4,029.76	5,440.00	5,440.00	.00
30-110-68-21-9-800-75529	Travel-Itinerant	511.14	453.77	439.74	500.00	500.00	.00
30-110-68-21-9-800-76515	Software-Instructional	53,088.65	57,251.00	58,711.09	70,750.00	77,488.00	6,738.00
30-110-68-21-9-800-76535	Network Software	1,326.83	2,078.50	1,724.74	1,850.00	1,850.00	.00
30-110-68-21-9-800-76545	Technology Repair and Replace	53,294.81	20,062.63	20,410.02	53,172.00	53,172.00	.00
Program 800 - Technology Totals		\$848,913.41	\$849,651.74	\$855,858.01	\$945,567.00	\$966,025.00	\$20,458.00
Level 9 - District Wide Totals		\$848,913.41	\$849,651.74	\$855,858.01	\$945,567.00	\$966,025.00	\$20,458.00
Sub-Function 21 - Student Guidance Totals		\$848,913.41	\$849,651.74	\$855,858.01	\$945,567.00	\$966,025.00	\$20,458.00
Sub-Function 50 - Pupil Transportation (Other)							
Level 9 - District Wide							
Program 800 - Technology							
30-110-68-50-9-800-76041	Technology - Software/Online Content	4,472.00	4,695.60	9,083.42	5,000.00	10,356.00	5,356.00
Program 800 - Technology Totals		\$4,472.00	\$4,695.60	\$9,083.42	\$5,000.00	\$10,356.00	\$5,356.00
Level 9 - District Wide Totals		\$4,472.00	\$4,695.60	\$9,083.42	\$5,000.00	\$10,356.00	\$5,356.00
Sub-Function 50 - Pupil Transportation (Other) Totals		\$4,472.00	\$4,695.60	\$9,083.42	\$5,000.00	\$10,356.00	\$5,356.00
Function 68 - Technology Totals		\$853,385.41	\$854,347.34	\$864,941.43	\$950,567.00	\$976,381.00	\$25,814.00
Locations 110 - Central Instruction Totals		\$3,757,615.32	\$3,824,241.58	\$3,883,397.54	\$3,779,641.00	\$4,081,489.00	\$301,848.00
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	3,646,070.75	3,632,270.81	3,617,677.13	3,724,906.00	3,595,165.00	(129,741.00)
30-111-61-10-3-110-71151	Compensation-Instructional Asst	78,817.77	56,533.20	57,721.08	58,289.00	59,555.00	1,266.00



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Fund 30 - School General Fund							
EXPENSE							
Locations 111 - Salem High School							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 3 - Secondary							
Program 110 - Regular Instruction							
30-111-61-10-3-110-71159	Compensation- Accompanist	9,045.00	8,633.25	7,269.75	9,045.00	9,045.00	.00
30-111-61-10-3-110-71182	Compensation-Band Assistants	14,426.02	14,454.02	14,682.02	14,710.00	13,238.00	(1,472.00)
30-111-61-10-3-110-71200	Compensation-OT	14.63	.00	10.28	.00	.00	.00
30-111-61-10-3-110-71520	Compensation-Substitutes	129,003.25	115,463.45	121,877.38	95,087.00	105,087.00	10,000.00
30-111-61-10-3-110-71522	Compensation-REWIP Retirees	161,278.90	135,202.08	73,272.44	72,892.00	78,892.00	6,000.00
30-111-61-10-3-110-71620	Compensation-Extracurricular Supplements	105.00	595.70	35.00	.00	.00	.00
30-111-61-10-3-110-71650	Compensation-NBC Teacher Bonus	39,999.68	37,500.00	45,000.00	27,500.00	27,500.00	.00
30-111-61-10-3-110-71665	Bonus Payments To Teachers	5,000.00	.00	.00	.00	.00	.00
30-111-61-10-3-110-72100	FICA	299,110.96	294,256.40	287,840.27	312,544.00	292,133.00	(20,411.00)
30-111-61-10-3-110-72210	VRS Pension Contribution	548,706.29	483,325.89	462,147.00	598,119.00	595,822.00	(2,297.00)
30-111-61-10-3-110-72220	VRS Hybrid Pension Contribution	55,772.14	91,492.83	111,861.84	.00	.00	.00
30-111-61-10-3-110-72300	Group Health and Dental Insurance	455,543.95	419,392.91	424,459.08	499,333.00	499,333.00	.00
30-111-61-10-3-110-72400	VRS Group Life Insurance	48,415.54	48,023.87	47,977.07	49,970.00	48,039.00	(1,931.00)
30-111-61-10-3-110-72510	Hybrid Disability Insurance	922.70	1,661.85	1,697.90	.00	.00	.00
30-111-61-10-3-110-72600	Unemployment Compensation	8.82	.00	.00	.00	.00	.00
30-111-61-10-3-110-72700	Workers Compensation	22,968.68	23,406.00	23,830.00	25,000.00	25,000.00	.00
30-111-61-10-3-110-72750	VRS Retiree Health Care Credit	45,550.79	43,991.40	43,929.73	45,774.00	43,378.00	(2,396.00)
30-111-61-10-3-110-72800	Termination Pay for Vac/Sick Leave	10,631.20	8,480.00	18,280.00	.00	.00	.00



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G/L Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2022 City Council/Board Approval	Difference Vs 21 Adopted Budget
Fund 30 - School General Fund							
EXPENSE							
Locations 111 - Salem High School							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 3 - Secondary							
Program 110 - Regular Instruction							
30-111-61-10-3-110-72850	OPEB ARC	24,011.00	24,011.00	24,011.00	.00	.00	.00
30-111-61-10-3-110-73125	Repair/Maint - Art	679.32	723.36	.00	.00	.00	.00
30-111-61-10-3-110-73126	Repair & Maint - Athletic Equipment	3,645.00	3,597.20	3,645.00	3,645.00	3,645.00	.00
30-111-61-10-3-110-73145	Repair/Maint - Family and Consumer Science	.00	.00	143.64	.00	.00	.00
30-111-61-10-3-110-73150	Repair/Maint - Math	1,374.62	.00	269.97	.00	.00	.00
30-111-61-10-3-110-73155	Repair/Maint - Piano	225.00	350.00	300.00	350.00	350.00	.00
30-111-61-10-3-110-73165	Repair/Maint - Science	802.90	756.60	.00	880.00	880.00	.00
30-111-61-10-3-110-73170	Repair/Maint - Tech Ed	1,982.71	2,158.72	2,165.53	2,165.00	2,165.00	.00
30-111-61-10-3-110-73255	Professional Development	4,126.99	890.39	1,895.55	4,000.00	5,000.00	1,000.00
30-111-61-10-3-110-73256	Professional Development - Athletic Training Certifications	.00	.00	.00	1,000.00	1,000.00	.00
30-111-61-10-3-110-75527	Travel -Student Competition	10,438.27	7,800.11	2,154.39	8,000.00	8,000.00	.00
30-111-61-10-3-110-76015	Allotment	67,283.23	65,520.20	66,045.15	84,546.00	85,224.00	678.00
30-111-61-10-3-110-76020	Athletic Training	5,418.73	5,378.32	5,889.60	6,000.00	6,000.00	.00
30-111-61-10-3-110-76030	Athletics/Athletic Equipment <\$5,000	53,133.93	.00	94,212.85	.00	.00	.00
30-111-61-10-3-110-76045	Furniture and Equip <\$5,000	2,576.14	520.11	279.97	2,000.00	2,000.00	.00
30-111-61-10-3-110-76075	Registration Guide	1,730.70	1,730.00	1,730.00	1,800.00	1,800.00	.00
30-111-61-10-3-110-76135	Art Supplies and Equipment <\$5,000	5,697.02	5,674.08	.00	.00	.00	.00
30-111-61-10-3-110-76136	Fine Arts	.00	.00	1,364.06	1,706.00	1,706.00	.00



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Fund 30 - School General Fund							
EXPENSE							
Locations 111 - Salem High School							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 3 - Secondary							
Program 110 - Regular Instruction							
30-111-61-10-3-110-76137	Ceramics	.00	.00	2,120.81	3,400.00	3,400.00	.00
30-111-61-10-3-110-76138	Graphic Arts	.00	.00	1,238.33	1,200.00	1,200.00	.00
30-111-61-10-3-110-76160	Auto Body	6,917.05	6,063.36	5,040.89	6,217.00	6,217.00	.00
30-111-61-10-3-110-76165	Auto Service Tech	2,801.89	3,876.18	3,808.50	3,784.00	3,784.00	.00
30-111-61-10-3-110-76167	Career & Tech Ed - STATE	13,340.86	14,035.24	13,956.90	7,906.00	7,862.00	(44.00)
30-111-61-10-3-110-76170	Band	8,375.10	7,892.61	9,007.30	8,975.00	8,975.00	.00
30-111-61-10-3-110-76180	Black History Month	1,159.57	2,202.77	1,134.05	2,500.00	2,500.00	.00
30-111-61-10-3-110-76185	Business Education	540.30	.00	.00	570.00	570.00	.00
30-111-61-10-3-110-76190	Career Communications	841.66	1,198.26	1,206.19	1,215.00	1,215.00	.00
30-111-61-10-3-110-76205	Career/Tech Ed	3,035.71	2,751.25	3,054.54	3,067.00	3,067.00	.00
30-111-61-10-3-110-76215	Choir	1,797.70	1,755.40	1,707.87	3,224.00	3,224.00	.00
30-111-61-10-3-110-76225	Chorale	1,470.59	1,470.00	1,470.00	.00	.00	.00
30-111-61-10-3-110-76231	Computer Science	.00	.00	.00	.00	300.00	300.00
30-111-61-10-3-110-76232	Cosmetology	.00	.00	.00	.00	6,007.00	6,007.00
30-111-61-10-3-110-76235	Drama	1,880.23	1,985.00	1,985.00	1,985.00	1,985.00	.00
30-111-61-10-3-110-76236	Diesel Program	.00	.00	.00	1,000.00	1,000.00	.00
30-111-61-10-3-110-76240	Drivers Education	200.00	.00	300.00	200.00	200.00	.00
30-111-61-10-3-110-76255	English	1,070.83	1,050.89	1,063.68	1,061.00	1,061.00	.00



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Fund 30 - School General Fund							
EXPENSE							
Locations 111 - Salem High School							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 3 - Secondary							
Program 110 - Regular Instruction							
30-111-61-10-3-110-76260	Family and Consumer Science	2,373.67	3,179.00	1,841.22	3,303.00	3,303.00	.00
30-111-61-10-3-110-76270	Foreign Language	341.85	339.22	342.62	349.00	349.00	.00
30-111-61-10-3-110-76275	Freshman Transition	.00	1,811.46	2,496.75	2,500.00	2,500.00	.00
30-111-61-10-3-110-76290	Health	726.18	419.44	425.59	425.00	425.00	.00
30-111-61-10-3-110-76295	Advanced Programs	65,287.71	80,956.17	72,964.69	91,725.00	114,300.00	22,575.00
30-111-61-10-3-110-76305	ITRT	461.45	.00	600.72	.00	.00	.00
30-111-61-10-3-110-76340	Marketing Education	315.58	133.23	246.52	324.00	324.00	.00
30-111-61-10-3-110-76345	Mathematics	77.16	93.71	304.95	799.00	799.00	.00
30-111-61-10-3-110-76360	Physical Education	345.22	3,762.97	645.06	707.00	707.00	.00
30-111-61-10-3-110-76380	Science	9,373.98	9,589.62	7,546.22	9,610.00	9,610.00	.00
30-111-61-10-3-110-76385	Social Studies	1,266.91	1,172.46	694.58	1,400.00	1,400.00	.00
30-111-61-10-3-110-76386	Spirit Club	.00	.00	.00	300.00	300.00	.00
30-111-61-10-3-110-76387	Student Council	.00	.00	.00	300.00	300.00	.00
30-111-61-10-3-110-76470	Welding	5,463.74	5,752.89	5,943.72	5,753.00	5,753.00	.00
30-111-61-10-3-110-76483	Yearbook	.00	750.00	750.00	10,000.00	10,000.00	.00
30-111-61-10-3-110-76515	Software-Instructional	6,050.91	6,655.00	4,959.00	6,850.00	17,802.00	10,952.00
30-111-61-10-3-110-76530	Computer Supplies	4,623.59	4,572.72	4,516.77	4,617.00	4,617.00	.00
Program 110 - Regular Instruction Totals		\$5,894,657.07	\$5,697,262.60	\$5,715,047.15	\$5,834,527.00	\$5,735,013.00	(\$99,514.00)



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Fund 30 - School General Fund							
EXPENSE							
Locations 111 - Salem High School							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 3 - Secondary							
Program 120 - Special Education							
30-111-61-10-3-120-71120	Compensation-Instructional Salaries	468,347.04	469,824.89	463,723.24	465,562.00	455,998.00	(9,564.00)
30-111-61-10-3-120-71151	Compensation-Instructional Asst	84,786.36	76,979.02	69,249.41	75,367.00	75,367.00	.00
30-111-61-10-3-120-71520	Compensation-Substitutes	8,315.88	1,518.23	1,971.90	.00	.00	.00
30-111-61-10-3-120-72100	FICA	40,541.76	40,000.95	38,941.97	41,381.00	40,649.00	(732.00)
30-111-61-10-3-120-72210	VRS Pension Contribution	53,185.02	42,568.75	25,976.40	89,902.00	88,313.00	(1,589.00)
30-111-61-10-3-120-72220	VRS Hybrid Pension Contribution	37,263.15	44,671.49	58,558.93	.00	.00	.00
30-111-61-10-3-120-72300	Group Health and Dental Insurance	94,613.86	79,872.40	81,462.96	73,106.00	73,106.00	.00
30-111-61-10-3-120-72400	VRS Group Life Insurance	7,260.04	7,288.60	7,062.60	7,248.00	7,120.00	(128.00)
30-111-61-10-3-120-72510	Hybrid Disability Insurance	616.48	692.28	888.80	.00	.00	.00
30-111-61-10-3-120-72750	VRS Retiree Health Care Credit	6,816.82	6,676.45	6,469.60	6,545.00	6,430.00	(115.00)
30-111-61-10-3-120-72800	Termination Pay for Vac/Sick Leave	.00	1,500.00	.00	.00	.00	.00
30-111-61-10-3-120-76390	Sp Ed LD	203.38	242.99	270.45	.00	.00	.00
30-111-61-10-3-120-76398	Sp Ed ED	304.11	330.80	492.15	.00	.00	.00
30-111-61-10-3-120-76405	Sp Ed EMH	273.00	167.77	302.26	.00	.00	.00
30-111-61-10-3-120-76425	Sp Ed -Transition	250.40	169.82	787.85	.00	.00	.00
30-111-61-10-3-120-76431	Special Ed - General	.00	.00	.00	1,600.00	1,600.00	.00
Program 120 - Special Education Totals		\$802,777.30	\$772,504.44	\$756,158.52	\$760,711.00	\$748,583.00	(\$12,128.00)
Program 130 - Vocational							
30-111-61-10-3-130-71120	Compensation-Instructional Salaries	607,810.19	622,373.12	635,832.96	692,208.00	656,422.00	(35,786.00)



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Fund 30 - School General Fund							
EXPENSE							
Locations 111 - Salem High School							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 3 - Secondary							
Program 130 - Vocational							
30-111-61-10-3-130-71650	Compensation-NBC Teacher Bonus	.00	2,500.00	7,500.00	.00	.00	.00
30-111-61-10-3-130-72100	FICA	40,719.06	42,322.95	43,879.34	48,641.00	50,216.00	1,575.00
30-111-61-10-3-130-72210	VRS Pension Contribution	90,777.00	89,260.80	91,687.00	105,675.00	109,097.00	3,422.00
30-111-61-10-3-130-72220	VRS Hybrid Pension Contribution	7,453.56	7,232.80	7,447.00	.00	.00	.00
30-111-61-10-3-130-72300	Group Health and Dental Insurance	97,473.17	86,974.20	85,861.06	83,211.00	83,211.00	.00
30-111-61-10-3-130-72400	VRS Group Life Insurance	7,884.96	8,061.80	8,282.20	8,520.00	8,796.00	276.00
30-111-61-10-3-130-72510	Hybrid Disability Insurance	123.30	124.50	113.00	.00	.00	.00
30-111-61-10-3-130-72750	VRS Retiree Health Care Credit	7,403.40	7,384.80	7,586.70	7,694.00	7,943.00	249.00
30-111-61-10-3-130-72800	Termination Pay for Vac/Sick Leave	.00	.00	8,000.00	.00	.00	.00
Program 130 - Vocational Totals		\$859,644.64	\$866,234.97	\$896,189.26	\$945,949.00	\$915,685.00	(\$30,264.00)
Program 150 - Other							
30-111-61-10-3-150-71120	Compensation-Instructional Salaries	.00	118,197.48	112,067.40	111,748.00	111,748.00	.00
30-111-61-10-3-150-71620	Compensation-Extracurricular Supplements	370,867.37	329,582.55	349,502.65	365,394.00	362,096.00	(3,298.00)
30-111-61-10-3-150-72100	FICA	27,737.48	33,910.83	35,427.21	36,501.00	36,249.00	(252.00)
30-111-61-10-3-150-72210	VRS Pension Contribution	5,975.52	18,533.40	17,572.08	18,573.00	18,573.00	.00
30-111-61-10-3-150-72300	Group Health and Dental Insurance	9,458.22	18,040.44	12,111.36	8,560.00	8,560.00	.00
30-111-61-10-3-150-72400	VRS Group Life Insurance	479.64	1,548.36	1,468.08	1,497.00	1,497.00	.00
30-111-61-10-3-150-72750	VRS Retiree Health Care Credit	450.36	1,418.28	1,344.84	1,352.00	1,352.00	.00
30-111-61-10-3-150-72800	Termination Pay for Vac/Sick Leave	.00	4,351.50	.00	.00	.00	.00



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Fund 30 - School General Fund							
EXPENSE							
Locations 111 - Salem High School							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 3 - Secondary							
Program 150 - Other							
30-111-61-10-3-150-76030	Athletics/Athletic Equipment <\$5,000	.00	52,064.79	.00	52,997.00	78,997.00	26,000.00
	Program 150 - Other Totals	\$414,968.59	\$577,647.63	\$529,493.62	\$596,622.00	\$619,072.00	\$22,450.00
	Level 3 - Secondary Totals	\$7,972,047.60	\$7,913,649.64	\$7,896,888.55	\$8,137,809.00	\$8,018,353.00	(\$119,456.00)
	Sub-Function 10 - Classroom Instruction Totals	\$7,972,047.60	\$7,913,649.64	\$7,896,888.55	\$8,137,809.00	\$8,018,353.00	(\$119,456.00)
Sub-Function 21 - Student Guidance							
Level 3 - Secondary							
Program 110 - Regular Instruction							
30-111-61-21-3-110-71124	Compensation-Guidance Counselors	197,073.03	241,284.91	248,734.33	261,829.00	261,829.00	.00
30-111-61-21-3-110-71150	Compensation-Clerical	32,876.76	32,025.25	32,978.15	34,714.00	34,714.00	.00
30-111-61-21-3-110-71522	Compensation-REWIP Retirees	45,579.65	.00	.00	.00	.00	.00
30-111-61-21-3-110-71650	Compensation-NBC Teacher Bonus	3,541.65	.00	.00	.00	.00	.00
30-111-61-21-3-110-72100	FICA	20,753.18	20,213.30	21,067.45	22,686.00	22,686.00	.00
30-111-61-21-3-110-72210	VRS Pension Contribution	21,483.84	27,548.89	28,439.91	49,285.00	49,285.00	.00
30-111-61-21-3-110-72220	VRS Hybrid Pension Contribution	15,966.96	14,748.88	15,348.83	.00	.00	.00
30-111-61-21-3-110-72300	Group Health and Dental Insurance	29,298.58	26,534.01	24,667.76	34,470.00	34,470.00	.00
30-111-61-21-3-110-72400	VRS Group Life Insurance	3,006.12	3,534.47	3,658.49	3,974.00	3,974.00	.00
30-111-61-21-3-110-72510	Hybrid Disability Insurance	264.20	256.21	232.95	.00	.00	.00
30-111-61-21-3-110-72750	VRS Retiree Health Care Credit	2,822.72	3,237.33	3,351.08	3,588.00	3,588.00	.00
30-111-61-21-3-110-72800	Termination Pay for Vac/Sick Leave	20,569.90	.00	.00	.00	.00	.00
30-111-61-21-3-110-76285	Guidance	830.33	2,371.86	706.92	865.00	865.00	.00
	Program 110 - Regular Instruction Totals	\$394,066.92	\$371,755.11	\$379,185.87	\$411,411.00	\$411,411.00	\$0.00



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Fund 30 - School General Fund							
EXPENSE							
Locations 111 - Salem High School							
Function 61 - Instruction							
Sub-Function 21 - Student Guidance							
Level 3 - Secondary							
Program 120 - Special Education							
30-111-61-21-3-120-71124	Compensation-Guidance Counselors	.00	12,671.35	13,091.28	.00	.00	.00
30-111-61-21-3-120-71150	Compensation-Clerical	.00	1,685.54	1,735.69	.00	.00	.00
30-111-61-21-3-120-72100	FICA	.00	1,070.39	1,108.81	.00	.00	.00
30-111-61-21-3-120-72210	VRS Pension Contribution	.00	1,498.72	1,496.84	.00	.00	.00
30-111-61-21-3-120-72220	VRS Hybrid Pension Contribution	.00	916.32	807.83	.00	.00	.00
30-111-61-21-3-120-72300	Group Health and Dental Insurance	.00	1,420.55	1,298.30	.00	.00	.00
30-111-61-21-3-120-72400	VRS Group Life Insurance	.00	201.18	192.55	.00	.00	.00
30-111-61-21-3-120-72510	Hybrid Disability Insurance	.00	13.49	12.26	.00	.00	.00
30-111-61-21-3-120-72750	VRS Retiree Health Care Credit	.00	184.62	176.38	.00	.00	.00
30-111-61-21-3-120-76285	Guidance	.00	124.84	37.21	.00	.00	.00
Program 120 - Special Education Totals		\$0.00	\$19,787.00	\$19,957.15	\$0.00	\$0.00	\$0.00
Level 3 - Secondary Totals		\$394,066.92	\$391,542.11	\$399,143.02	\$411,411.00	\$411,411.00	\$0.00
Sub-Function 21 - Student Guidance Totals		\$394,066.92	\$391,542.11	\$399,143.02	\$411,411.00	\$411,411.00	\$0.00
Sub-Function 32 - Instr. Sup. - Media Services							
Level 3 - Secondary							
Program 110 - Regular Instruction							
30-111-61-32-3-110-71122	Compensation-Librarians	108,325.69	112,237.86	103,100.47	103,260.00	103,260.00	.00
30-111-61-32-3-110-71152	Compensation - Media Clerk	15,977.85	13,973.37	16,778.91	18,881.00	18,881.00	.00
30-111-61-32-3-110-71522	Compensation-REWIP Retirees	.00	.00	5,102.58	.00	.00	.00
30-111-61-32-3-110-71650	Compensation-NBC Teacher Bonus	.00	.00	7,500.00	.00	.00	.00
30-111-61-32-3-110-72100	FICA	9,150.99	9,282.16	9,031.05	9,344.00	9,344.00	.00



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Fund 30 - School General Fund							
EXPENSE							
Locations 111 - Salem High School							
Function 61 - Instruction							
Sub-Function 32 - Instr. Sup. - Media Services							
Level 3 - Secondary							
Program 110 - Regular Instruction							
30-111-61-32-3-110-72210	VRS Pension Contribution	8,537.16	8,700.91	16,529.38	20,300.00	20,300.00	.00
30-111-61-32-3-110-72220	VRS Hybrid Pension Contribution	11,720.64	10,816.50	2,072.42	.00	.00	.00
30-111-61-32-3-110-72300	Group Health and Dental Insurance	19,491.34	17,209.18	19,853.92	23,665.00	23,665.00	.00
30-111-61-32-3-110-72400	VRS Group Life Insurance	1,626.12	1,630.62	1,554.07	1,637.00	1,637.00	.00
30-111-61-32-3-110-72510	Hybrid Disability Insurance	193.90	186.28	31.43	.00	.00	.00
30-111-61-32-3-110-72750	VRS Retiree Health Care Credit	1,526.76	1,493.70	1,423.62	1,478.00	1,478.00	.00
30-111-61-32-3-110-73015	Binding Services	1,694.00	1,661.85	1,694.43	1,260.00	1,260.00	.00
30-111-61-32-3-110-73130	Repair/Maint - Audio/Visual	1,899.52	.00	.00	.00	.00	.00
30-111-61-32-3-110-76130	Textbooks	.00	70.00	.00	.00	.00	.00
30-111-61-32-3-110-76155	Audio Visual Media	3,775.75	5,875.57	5,853.65	2,160.00	2,160.00	.00
30-111-61-32-3-110-76325	Library Books and Supplies	3,324.14	3,304.51	3,327.00	8,992.00	9,251.00	259.00
30-111-61-32-3-110-76330	Library Reference Materials	1,189.51	1,217.01	1,234.34	5,500.00	5,241.00	(259.00)
30-111-61-32-3-110-76355	Periodicals	5,454.43	5,447.56	5,299.08	.00	.00	.00
Program 110 - Regular Instruction Totals		\$193,887.80	\$193,107.08	\$200,386.35	\$196,477.00	\$196,477.00	\$0.00
Level 3 - Secondary Totals		\$193,887.80	\$193,107.08	\$200,386.35	\$196,477.00	\$196,477.00	\$0.00
Sub-Function 32 - Instr. Sup. - Media Services Totals		\$193,887.80	\$193,107.08	\$200,386.35	\$196,477.00	\$196,477.00	\$0.00
Sub-Function 41 - Admin. Principals Office							
Level 3 - Secondary							
Program 110 - Regular Instruction							
30-111-61-41-3-110-71126	Compensation-Principals	109,856.04	112,619.04	119,433.00	119,433.00	119,433.00	.00



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Fund	30 - School General Fund						
	EXPENSE						
Locations	111 - Salem High School						
Function	61 - Instruction						
Sub-Function	41 - Admin. Principals Office						
Level	3 - Secondary						
Program	110 - Regular Instruction						
30-111-61-41-3-110-71127	Compensation-Asst Principals	242,688.36	204,314.19	213,110.52	213,111.00	213,111.00	.00
30-111-61-41-3-110-71150	Compensation-Clerical	129,396.87	148,712.00	152,982.57	152,868.00	152,868.00	.00
30-111-61-41-3-110-71200	Compensation-OT	1,525.73	1,396.88	750.57	2,500.00	2,500.00	.00
30-111-61-41-3-110-71520	Compensation-Substitutes	672.00	2,946.72	.00	.00	.00	.00
30-111-61-41-3-110-72100	FICA	35,662.60	34,285.44	34,787.81	37,325.00	37,325.00	.00
30-111-61-41-3-110-72210	VRS Pension Contribution	74,679.98	67,447.92	66,009.14	80,675.00	80,675.00	.00
30-111-61-41-3-110-72220	VRS Hybrid Pension Contribution	3,700.68	5,704.90	10,103.36	.00	.00	.00
30-111-61-41-3-110-72300	Group Health and Dental Insurance	76,176.29	73,244.29	70,174.56	63,106.00	63,106.00	.00
30-111-61-41-3-110-72400	VRS Group Life Insurance	6,291.53	6,111.82	6,358.78	6,505.00	6,505.00	.00
30-111-61-41-3-110-72510	Hybrid Disability Insurance	61.10	98.26	153.43	.00	.00	.00
30-111-61-41-3-110-72750	VRS Retiree Health Care Credit	5,907.34	5,598.42	5,824.98	5,873.00	5,873.00	.00
30-111-61-41-3-110-72800	Termination Pay for Vac/Sick Leave	8,894.35	1,085.68	.00	.00	.00	.00
30-111-61-41-3-110-75201	Postage-Student Mailings	7,579.25	2,837.40	3,735.15	4,300.00	4,300.00	.00
30-111-61-41-3-110-75521	Travel-Principals	3,604.23	1,546.98	3,600.00	3,600.00	3,600.00	.00
30-111-61-41-3-110-75803	Dues-Accreditation	1,350.00	1,389.00	1,424.00	1,419.00	1,419.00	.00
30-111-61-41-3-110-76230	Commencement	8,329.79	8,379.69	4,611.65	8,850.00	8,850.00	.00
Program	110 - Regular Instruction Totals	\$716,376.14	\$677,718.63	\$693,059.52	\$699,565.00	\$699,565.00	\$0.00
Level	3 - Secondary Totals	\$716,376.14	\$677,718.63	\$693,059.52	\$699,565.00	\$699,565.00	\$0.00
Sub-Function	41 - Admin. Principals Office Totals	\$716,376.14	\$677,718.63	\$693,059.52	\$699,565.00	\$699,565.00	\$0.00
Function	61 - Instruction Totals	\$9,276,378.46	\$9,176,017.46	\$9,189,477.44	\$9,445,262.00	\$9,325,806.00	(\$119,456.00)



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Fund 30 - School General Fund							
EXPENSE							
Locations 111 - Salem High School							
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	520.74	546.03	495.59	556.00	556.00	.00
	Program 222 - Health Services Totals	\$520.74	\$546.03	\$495.59	\$556.00	\$556.00	\$0.00
	Level 9 - District Wide Totals	\$520.74	\$546.03	\$495.59	\$556.00	\$556.00	\$0.00
	Sub-Function 62 - Admin, Attend. & Health Totals	\$520.74	\$546.03	\$495.59	\$556.00	\$556.00	\$0.00
	Function 62 - Administration, Attend. & Health Totals	\$520.74	\$546.03	\$495.59	\$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	232,218.16	254,740.57	245,163.23	278,333.00	277,886.00	(447.00)
30-111-64-64-9-420-71200	Compensation-OT	12,488.46	10,020.97	16,877.21	15,000.00	15,000.00	.00
30-111-64-64-9-420-71520	Compensation-Substitutes	10,049.76	6,934.14	3,687.36	7,000.00	7,000.00	.00
30-111-64-64-9-420-72100	FICA	19,270.16	19,491.63	19,063.87	21,063.00	21,411.00	348.00
30-111-64-64-9-420-72210	VRS Pension Contribution	12,362.11	9,296.02	8,430.50	11,553.00	12,048.00	495.00
30-111-64-64-9-420-72220	VRS Hybrid Pension Contribution	2,610.45	4,017.51	4,441.18	.00	.00	.00
30-111-64-64-9-420-72300	Group Health and Dental Insurance	55,634.27	53,248.10	52,332.94	90,902.00	100,845.00	9,943.00
30-111-64-64-9-420-72400	VRS Group Life Insurance	3,182.98	3,142.97	2,901.61	3,462.00	3,570.00	108.00
30-111-64-64-9-420-72510	Hybrid Disability Insurance	356.95	703.62	625.60	.00	.00	.00
30-111-64-64-9-420-72700	Workers Compensation	2,708.84	2,760.00	2,810.00	3,000.00	3,000.00	.00
30-111-64-64-9-420-72750	VRS Retiree Health Care Credit	1,876.97	1,631.74	1,545.97	1,920.00	2,111.00	191.00
30-111-64-64-9-420-72800	Termination Pay for Vac/Sick Leave	8,759.55	360.97	580.39	.00	.00	.00



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Fund 30 - School General Fund							
EXPENSE							
Locations 111 - Salem High School							
Function 64 - Operation & Maintenance							
Sub-Function 64 - Operation & Maintenance							
Level 9 - District Wide							
Program 420 - Building Services							
30-111-64-64-9-420-72850	OPEB ARC	2,619.00	2,619.00	2,619.00	.00	.00	.00
30-111-64-64-9-420-73180	Repair/Maint - Other Contracted	27,979.27	34,490.97	25,606.51	22,000.00	25,334.00	3,334.00
30-111-64-64-9-420-74900	Building Maintenance -City	138,528.71	135,764.67	121,566.24	150,000.00	150,000.00	.00
30-111-64-64-9-420-75001	Telecom/ Internet Services	10,972.99	11,198.42	10,426.64	12,000.00	12,000.00	.00
30-111-64-64-9-420-75004	Utilities - Electric	271,449.15	282,514.22	248,683.70	304,000.00	304,000.00	.00
30-111-64-64-9-420-75005	Utilities - Natural Gas	22,135.44	25,202.81	15,687.13	24,000.00	24,000.00	.00
30-111-64-64-9-420-75009	Utilities - Water and Sewer	33,534.10	51,637.50	54,881.26	54,500.00	54,500.00	.00
30-111-64-64-9-420-76055	Machines, Equipment and Tools <\$5,000	.00	3,291.44	3,500.00	1,800.00	1,800.00	.00
30-111-64-64-9-420-76110	Supplies - Operational	27,779.31	25,867.46	39,001.07	20,000.00	20,000.00	.00
Program 420 - Building Services Totals		\$896,516.63	\$938,934.73	\$880,431.41	\$1,020,533.00	\$1,034,505.00	\$13,972.00
Program 430 - Grounds Services							
30-111-64-64-9-430-74910	Grounds Maintenance-City	37,854.01	32,071.29	29,410.73	38,000.00	38,000.00	.00
Program 430 - Grounds Services Totals		\$37,854.01	\$32,071.29	\$29,410.73	\$38,000.00	\$38,000.00	\$0.00
Program 460 - Security Services							
30-111-64-64-9-460-71142	Compensation-Security Guard	23,277.15	24,690.79	25,310.56	24,633.00	.00	(24,633.00)
30-111-64-64-9-460-72100	FICA	1,721.38	1,833.51	1,867.03	1,884.00	.00	(1,884.00)
30-111-64-64-9-460-72210	VRS Pension Contribution	3,703.21	3,749.60	3,862.50	4,094.00	.00	(4,094.00)
30-111-64-64-9-460-72300	Group Health and Dental Insurance	7,328.71	6,923.84	6,883.60	9,943.00	.00	(9,943.00)
30-111-64-64-9-460-72400	VRS Group Life Insurance	296.32	313.30	322.70	330.00	.00	(330.00)
30-111-64-64-9-460-72750	VRS Retiree Health Care Credit	279.03	287.00	295.60	298.00	.00	(298.00)



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Budget Year 2022

G/L Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2022 City Council/Board Approval	Difference Vs 21 Adopted Budget
Fund	30 - School General Fund						
	EXPENSE						
Locations	111 - Salem High School						
Function	64 - Operation & Maintenance						
Sub-Function	64 - Operation & Maintenance						
Level	9 - District Wide						
Program	460 - Security Services						
Program	460 - Security Services Totals	\$36,605.80	\$37,798.04	\$38,541.99	\$41,182.00	\$0.00	(\$41,182.00)
Level	9 - District Wide Totals	\$970,976.44	\$1,008,804.06	\$948,384.13	\$1,099,715.00	\$1,072,505.00	(\$27,210.00)
Sub-Function	64 - Operation & Maintenance Totals	\$970,976.44	\$1,008,804.06	\$948,384.13	\$1,099,715.00	\$1,072,505.00	(\$27,210.00)
Function	64 - Operation & Maintenance Totals	\$970,976.44	\$1,008,804.06	\$948,384.13	\$1,099,715.00	\$1,072,505.00	(\$27,210.00)
Function	68 - Technology						
Sub-Function	10 - Classroom Instruction						
Level	9 - District Wide						
Program	800 - Technology						
30-111-68-10-9-800-71139	Compensation-ITRT	33,709.26	34,876.47	36,196.96	35,440.00	35,798.00	358.00
30-111-68-10-9-800-72100	FICA	2,550.47	2,645.85	2,747.98	2,711.00	2,739.00	28.00
30-111-68-10-9-800-72210	VRS Pension Contribution	5,420.04	5,387.80	5,556.90	5,890.00	5,950.00	60.00
30-111-68-10-9-800-72300	Group Health and Dental Insurance	3,778.30	3,467.12	3,444.40	4,971.00	4,971.00	.00
30-111-68-10-9-800-72400	VRS Group Life Insurance	435.12	450.11	464.20	475.00	480.00	5.00
30-111-68-10-9-800-72750	VRS Retiree Health Care Credit	408.48	412.31	425.20	429.00	433.00	4.00
30-111-68-10-9-800-76305	ITRT	431.81	890.88	299.28	900.00	900.00	.00
30-111-68-10-9-800-76545	Technology Repair and Replace	17,995.83	4,755.55	5,821.76	4,050.00	4,050.00	.00
30-111-68-10-9-800-78050	Technology Addl VPSA Eligible	32,189.88	144,510.00	90,750.00	91,550.00	90,750.00	(800.00)
Program	800 - Technology Totals	\$96,919.19	\$197,396.09	\$145,706.68	\$146,416.00	\$146,071.00	(\$345.00)
Level	9 - District Wide Totals	\$96,919.19	\$197,396.09	\$145,706.68	\$146,416.00	\$146,071.00	(\$345.00)
Sub-Function	10 - Classroom Instruction Totals	\$96,919.19	\$197,396.09	\$145,706.68	\$146,416.00	\$146,071.00	(\$345.00)
Function	68 - Technology Totals	\$96,919.19	\$197,396.09	\$145,706.68	\$146,416.00	\$146,071.00	(\$345.00)
Locations	111 - Salem High School Totals	\$10,344,794.83	\$10,382,763.64	\$10,284,063.84	\$10,691,949.00	\$10,544,938.00	(\$147,011.00)



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G/L Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2022 City Council/Board Approval	Difference Vs 21 Adopted Budget
Fund 30 - School General Fund							
EXPENSE							
Locations 112 - Andrew Lewis Middle School							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 4 - Middle							
Program 110 - Regular Instruction							
30-112-61-10-4-110-71120	Compensation-Instructional Salaries	2,715,848.10	2,824,768.91	2,968,690.02	3,006,233.00	3,081,778.00	75,545.00
30-112-61-10-4-110-71151	Compensation-Instructional Asst	44,686.46	56,777.94	50,107.66	67,337.00	65,957.00	(1,380.00)
30-112-61-10-4-110-71159	Compensation- Accompanist	3,813.75	4,036.50	4,414.50	4,050.00	4,050.00	.00
30-112-61-10-4-110-71520	Compensation-Substitutes	112,448.33	59,869.19	51,907.65	80,000.00	70,000.00	(10,000.00)
30-112-61-10-4-110-71522	Compensation-REWIP Retirees	115,848.34	80,262.60	59,841.41	81,101.00	79,519.00	(1,582.00)
30-112-61-10-4-110-71650	Compensation-NBC Teacher Bonus	17,499.84	22,500.00	15,000.00	7,500.00	7,500.00	.00
30-112-61-10-4-110-72100	FICA	219,249.77	222,733.02	231,401.70	235,883.00	253,124.00	17,241.00
30-112-61-10-4-110-72210	VRS Pension Contribution	401,934.47	387,318.10	415,548.00	456,356.00	523,154.00	66,798.00
30-112-61-10-4-110-72220	VRS Hybrid Pension Contribution	41,438.10	56,038.10	52,662.02	.00	.00	.00
30-112-61-10-4-110-72300	Group Health and Dental Insurance	351,804.94	334,760.28	339,733.74	353,058.00	353,058.00	.00
30-112-61-10-4-110-72400	VRS Group Life Insurance	35,607.64	37,077.29	39,199.01	38,127.00	42,180.00	4,053.00
30-112-61-10-4-110-72510	Hybrid Disability Insurance	689.31	972.53	847.35	.00	.00	.00
30-112-61-10-4-110-72700	Workers Compensation	15,970.85	16,275.00	16,569.00	20,000.00	20,000.00	.00
30-112-61-10-4-110-72750	VRS Retiree Health Care Credit	33,433.64	33,963.97	35,907.91	34,925.00	38,088.00	3,163.00
30-112-61-10-4-110-72800	Termination Pay for Vac/Sick Leave	23,060.00	7,620.00	8,000.00	.00	.00	.00
30-112-61-10-4-110-72850	OPEB ARC	17,026.00	17,026.00	17,026.00	.00	.00	.00
30-112-61-10-4-110-73126	Repair & Maint - Athletic Equipment	652.33	2,802.90	3,300.94	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



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G/L Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2022 City Council/Board Approval	Difference Vs 21 Adopted Budget
Fund 30 - School General Fund							
EXPENSE							
Locations 112 - Andrew Lewis Middle School							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 4 - Middle							
Program 110 - Regular Instruction							
30-112-61-10-4-110-73140	Repair/Maint - Business Ed	241.85	239.44	166.95	240.00	240.00	.00
30-112-61-10-4-110-73145	Repair/Maint - Family and Consumer Science	.00	264.46	146.73	535.00	535.00	.00
30-112-61-10-4-110-73148	Repair & Maint - Foreign Language Dept	.00	.00	.00	338.00	338.00	.00
30-112-61-10-4-110-73150	Repair/Maint - Math	3,282.13	2,113.48	1,960.89	1,964.00	1,964.00	.00
30-112-61-10-4-110-73154	Repair & Maint - PE Equipment	280.00	280.00	280.00	280.00	280.00	.00
30-112-61-10-4-110-73155	Repair/Maint - Piano	280.85	272.35	245.07	280.00	280.00	.00
30-112-61-10-4-110-73165	Repair/Maint - Science	1,875.73	2,342.46	2,322.69	2,385.00	2,385.00	.00
30-112-61-10-4-110-73175	Repair/Maint- Computer	34.69	.00	175.23	200.00	50.00	(150.00)
30-112-61-10-4-110-73255	Professional Development	965.10	100.00	.00	200.00	200.00	.00
30-112-61-10-4-110-76010	Agenda Books	3,393.92	162.06	2,486.00	3,394.00	3,394.00	.00
30-112-61-10-4-110-76015	Allotment	29,988.45	33,833.54	26,742.78	44,368.00	44,448.00	80.00
30-112-61-10-4-110-76030	Athletics/Athletic Equipment <\$5,000	8,917.88	.00	8,624.73	.00	.00	.00
30-112-61-10-4-110-76045	Furniture and Equip <\$5,000	600.00	23.04	10,126.40	1,127.00	9,127.00	8,000.00
30-112-61-10-4-110-76075	Registration Guide	.00	.00	.00	300.00	300.00	.00
30-112-61-10-4-110-76085	School Improvement	210.90	.00	50.98	100.00	100.00	.00
30-112-61-10-4-110-76090	Student Recognition	915.25	105.00	1,304.75	1,619.00	1,619.00	.00
30-112-61-10-4-110-76135	Art Supplies and Equipment <\$5,000	1,813.05	2,859.78	2,493.19	2,500.00	2,500.00	.00
30-112-61-10-4-110-76170	Band	1,226.67	1,597.98	1,599.99	1,600.00	1,600.00	.00



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Fund 30 - School General Fund							
EXPENSE							
Locations 112 - Andrew Lewis Middle School							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 4 - Middle							
Program 110 - Regular Instruction							
30-112-61-10-4-110-76185	Business Education	1,390.53	1,263.38	1,253.86	1,261.00	1,261.00	.00
30-112-61-10-4-110-76215	Choir	1,530.62	1,664.86	1,928.72	1,940.00	1,940.00	.00
30-112-61-10-4-110-76235	Drama	.00	.00	369.34	410.00	410.00	.00
30-112-61-10-4-110-76260	Family and Consumer Science	2,538.41	2,774.67	3,168.22	2,950.00	2,950.00	.00
30-112-61-10-4-110-76270	Foreign Language	495.99	547.54	151.88	194.00	194.00	.00
30-112-61-10-4-110-76290	Health	479.49	486.00	486.00	486.00	486.00	.00
30-112-61-10-4-110-76300	Intro to Computers	827.16	834.70	808.70	839.00	839.00	.00
30-112-61-10-4-110-76320	Language Arts	2,467.68	2,448.17	2,391.99	4,442.00	4,442.00	.00
30-112-61-10-4-110-76345	Mathematics	1,248.00	1,098.25	1,246.42	1,248.00	1,248.00	.00
30-112-61-10-4-110-76360	Physical Education	559.00	638.81	552.80	560.00	560.00	.00
30-112-61-10-4-110-76380	Science	2,463.52	2,042.05	1,957.10	2,000.00	2,000.00	.00
30-112-61-10-4-110-76385	Social Studies	538.54	924.02	481.65	1,000.00	1,000.00	.00
30-112-61-10-4-110-76440	Technology Education	2,498.81	5,402.97	5,512.35	5,403.00	5,403.00	.00
30-112-61-10-4-110-76515	Software-Instructional	8,957.28	9,240.00	9,260.74	9,400.00	9,400.00	.00
30-112-61-10-4-110-76530	Computer Supplies	2,601.00	1,999.01	3,226.20	2,500.00	2,500.00	.00
Program 110 - Regular Instruction Totals		\$4,236,634.37	\$4,243,360.35	\$4,404,679.26	\$4,486,675.00	\$4,648,443.00	\$161,768.00
Program 120 - Special Education							
30-112-61-10-4-120-71120	Compensation-Instructional Salaries	325,264.36	303,533.89	300,870.81	310,549.00	284,223.00	(26,326.00)
30-112-61-10-4-120-71151	Compensation-Instructional Asst	50,512.43	51,783.06	67,740.17	67,772.00	55,546.00	(12,226.00)



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G/L Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2022 City Council/Board Approval	Difference Vs 21 Adopted Budget
Fund 30 - School General Fund							
EXPENSE							
Locations 112 - Andrew Lewis Middle School							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 4 - Middle							
Program 120 - Special Education							
30-112-61-10-4-120-71520	Compensation-Substitutes	3,663.35	148.12	148.82	.00	.00	.00
30-112-61-10-4-120-71522	Compensation-REWIP Retirees	.00	6,453.72	8,378.39	.00	.00	.00
30-112-61-10-4-120-72100	FICA	27,833.51	26,081.08	26,618.28	28,942.00	25,992.00	(2,950.00)
30-112-61-10-4-120-72210	VRS Pension Contribution	58,500.10	45,534.94	46,784.80	62,877.00	56,470.00	(6,407.00)
30-112-61-10-4-120-72220	VRS Hybrid Pension Contribution	2,351.88	9,371.60	11,814.56	.00	.00	.00
30-112-61-10-4-120-72300	Group Health and Dental Insurance	43,609.10	56,667.76	63,319.60	60,656.00	60,656.00	.00
30-112-61-10-4-120-72400	VRS Group Life Insurance	4,884.62	4,587.28	4,895.60	5,070.00	4,553.00	(517.00)
30-112-61-10-4-120-72510	Hybrid Disability Insurance	38.90	157.62	179.30	.00	.00	.00
30-112-61-10-4-120-72600	Unemployment Compensation	.00	7,560.00	.00	.00	.00	.00
30-112-61-10-4-120-72750	VRS Retiree Health Care Credit	4,586.36	4,201.98	4,484.80	4,578.00	4,111.00	(467.00)
30-112-61-10-4-120-72800	Termination Pay for Vac/Sick Leave	3,140.00	.00	.00	.00	.00	.00
30-112-61-10-4-120-76390	Sp Ed LD	1,039.92	1,086.18	427.50	1,060.00	1,060.00	.00
30-112-61-10-4-120-76405	Sp Ed EMH	217.49	265.00	.00	265.00	265.00	.00
30-112-61-10-4-120-76410	Sp Ed ID	59.94	119.88	119.88	150.00	150.00	.00
30-112-61-10-4-120-76415	Sp Ed BD	447.56	453.12	439.97	530.00	530.00	.00
Program 120 - Special Education Totals		\$526,149.52	\$518,005.23	\$536,222.48	\$542,449.00	\$493,556.00	(\$48,893.00)
Program 130 - Vocational							
30-112-61-10-4-130-71120	Compensation-Instructional Salaries	227,724.82	234,752.05	242,219.50	242,417.00	242,417.00	.00
30-112-61-10-4-130-72100	FICA	16,491.06	17,026.77	17,593.67	18,545.00	18,545.00	.00



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Fund 30 - School General Fund							
EXPENSE							
Locations 112 - Andrew Lewis Middle School							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 4 - Middle							
Program 130 - Vocational							
30-112-61-10-4-130-72210	VRS Pension Contribution	37,279.92	37,858.94	38,010.90	40,290.00	40,290.00	.00
30-112-61-10-4-130-72300	Group Health and Dental Insurance	24,260.18	22,244.08	22,100.32	32,828.00	32,828.00	.00
30-112-61-10-4-130-72400	VRS Group Life Insurance	2,992.56	3,168.74	3,175.70	3,248.00	3,248.00	.00
30-112-61-10-4-130-72750	VRS Retiree Health Care Credit	2,809.80	2,896.48	2,909.00	2,933.00	2,933.00	.00
Program 130 - Vocational Totals		\$311,558.34	\$317,947.06	\$326,009.09	\$340,261.00	\$340,261.00	\$0.00
Program 150 - Other							
30-112-61-10-4-150-71620	Compensation-Extracurricular Supplements	145,520.32	144,915.83	147,636.31	154,052.00	152,920.00	(1,132.00)
30-112-61-10-4-150-72100	FICA	11,132.37	11,093.13	11,380.76	11,785.00	11,698.00	(87.00)
30-112-61-10-4-150-76030	Athletics/Athletic Equipment <\$5,000	.00	7,425.86	.00	7,200.00	7,200.00	.00
Program 150 - Other Totals		\$156,652.69	\$163,434.82	\$159,017.07	\$173,037.00	\$171,818.00	(\$1,219.00)
Level 4 - Middle Totals		\$5,230,994.92	\$5,242,747.46	\$5,425,927.90	\$5,542,422.00	\$5,654,078.00	\$111,656.00
Sub-Function 10 - Classroom Instruction Totals		\$5,230,994.92	\$5,242,747.46	\$5,425,927.90	\$5,542,422.00	\$5,654,078.00	\$111,656.00
Sub-Function 21 - Student Guidance							
Level 4 - Middle							
Program 110 - Regular Instruction							
30-112-61-21-4-110-71124	Compensation-Guidance Counselors	180,493.71	183,949.18	196,701.03	207,004.00	207,004.00	.00
30-112-61-21-4-110-71150	Compensation-Clerical	37,411.56	36,347.79	37,455.24	39,276.00	39,276.00	.00
30-112-61-21-4-110-71200	Compensation-OT	395.67	502.51	262.33	.00	.00	.00
30-112-61-21-4-110-72100	FICA	15,841.73	16,098.28	17,210.50	18,840.00	18,840.00	.00
30-112-61-21-4-110-72210	VRS Pension Contribution	38,084.52	29,735.02	25,673.44	40,932.00	40,932.00	.00
30-112-61-21-4-110-72220	VRS Hybrid Pension Contribution	.00	.00	11,012.29	.00	.00	.00
30-112-61-21-4-110-72300	Group Health and Dental Insurance	34,598.24	30,844.63	35,457.84	32,828.00	32,828.00	.00



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G/L Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2022 City Council/Board Approval	Difference Vs 21 Adopted Budget
Fund 30 - School General Fund							
EXPENSE							
Locations 112 - Andrew Lewis Middle School							
Function 61 - Instruction							
Sub-Function 21 - Student Guidance							
Level 4 - Middle							
Program 110 - Regular Instruction							
30-112-61-21-4-110-72400	VRS Group Life Insurance	3,057.12	2,484.81	3,064.93	3,300.00	3,300.00	.00
30-112-61-21-4-110-72510	Hybrid Disability Insurance	.00	.00	167.25	.00	.00	.00
30-112-61-21-4-110-72750	VRS Retiree Health Care Credit	2,870.28	2,275.94	2,807.67	2,980.00	2,980.00	.00
30-112-61-21-4-110-72800	Termination Pay for Vac/Sick Leave	.00	114.00	.00	.00	.00	.00
30-112-61-21-4-110-76195	Career Education	337.71	79.79	.00	465.00	465.00	.00
30-112-61-21-4-110-76285	Guidance	273.52	298.46	381.32	406.00	406.00	.00
Program 110 - Regular Instruction Totals		\$313,364.06	\$302,730.41	\$330,193.84	\$346,031.00	\$346,031.00	\$0.00
Program 120 - Special Education							
30-112-61-21-4-120-71124	Compensation-Guidance Counselors	.00	9,918.51	10,352.69	.00	.00	.00
30-112-61-21-4-120-71150	Compensation-Clerical	.00	1,912.08	1,971.33	.00	.00	.00
30-112-61-21-4-120-71200	Compensation-OT	.00	26.45	13.81	.00	.00	.00
30-112-61-21-4-120-72100	FICA	.00	864.41	905.82	.00	.00	.00
30-112-61-21-4-120-72210	VRS Pension Contribution	.00	1,744.84	1,351.23	.00	.00	.00
30-112-61-21-4-120-72220	VRS Hybrid Pension Contribution	.00	.00	579.59	.00	.00	.00
30-112-61-21-4-120-72300	Group Health and Dental Insurance	.00	1,653.39	1,866.20	.00	.00	.00
30-112-61-21-4-120-72400	VRS Group Life Insurance	.00	145.22	161.31	.00	.00	.00
30-112-61-21-4-120-72510	Hybrid Disability Insurance	.00	.00	8.80	.00	.00	.00
30-112-61-21-4-120-72750	VRS Retiree Health Care Credit	.00	133.34	147.77	.00	.00	.00
30-112-61-21-4-120-72800	Termination Pay for Vac/Sick Leave	.00	6.00	.00	.00	.00	.00



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Budget Year 2022

G/L Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2022 City Council/Board Approval	Difference Vs 21 Adopted Budget
Fund 30 - School General Fund							
EXPENSE							
Locations 112 - Andrew Lewis Middle School							
Function 61 - Instruction							
Sub-Function 21 - Student Guidance							
Level 4 - Middle							
Program 120 - Special Education							
30-112-61-21-4-120-76285	Guidance	.00	15.71	20.07	.00	.00	.00
Program 120 - Special Education Totals		\$0.00	\$16,419.95	\$17,378.62	\$0.00	\$0.00	\$0.00
Level 4 - Middle Totals		\$313,364.06	\$319,150.36	\$347,572.46	\$346,031.00	\$346,031.00	\$0.00
Sub-Function 21 - Student Guidance Totals		\$313,364.06	\$319,150.36	\$347,572.46	\$346,031.00	\$346,031.00	\$0.00
Sub-Function 32 - Instr. Sup. - Media Services							
Level 4 - Middle							
Program 110 - Regular Instruction							
30-112-61-32-4-110-71122	Compensation-Librarians	52,191.04	53,409.63	55,214.39	55,088.00	55,088.00	.00
30-112-61-32-4-110-71152	Compensation - Media Clerk	43,965.44	44,937.53	46,229.74	46,191.00	46,191.00	.00
30-112-61-32-4-110-71200	Compensation-OT	174.99	.00	.00	.00	.00	.00
30-112-61-32-4-110-71520	Compensation-Substitutes	.00	173.10	86.55	.00	.00	.00
30-112-61-32-4-110-72100	FICA	6,598.16	6,557.66	7,297.47	7,748.00	7,748.00	.00
30-112-61-32-4-110-72210	VRS Pension Contribution	15,509.76	15,281.80	15,752.60	16,833.00	16,833.00	.00
30-112-61-32-4-110-72300	Group Health and Dental Insurance	16,505.92	15,617.30	13,956.72	16,414.00	16,414.00	.00
30-112-61-32-4-110-72400	VRS Group Life Insurance	1,245.00	1,276.70	1,316.10	1,357.00	1,357.00	.00
30-112-61-32-4-110-72750	VRS Retiree Health Care Credit	1,168.92	1,169.50	1,205.60	1,225.00	1,225.00	.00
30-112-61-32-4-110-72800	Termination Pay for Vac/Sick Leave	80.00	.00	.00	.00	.00	.00
30-112-61-32-4-110-73130	Repair/Maint - Audio/Visual	1,366.72	1,778.22	2,017.00	2,017.00	2,000.00	(17.00)
30-112-61-32-4-110-76155	Audio Visual Media	2,607.62	2,604.44	2,920.00	2,920.00	2,955.00	35.00
30-112-61-32-4-110-76322	Makerspace Supplies	.00	10,313.82	.00	.00	.00	.00
30-112-61-32-4-110-76325	Library Books and Supplies	6,843.32	7,530.12	6,255.31	5,850.00	6,427.00	577.00



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G/L Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2022 City Council/Board Approval	Difference Vs 21 Adopted Budget
Fund 30 - School General Fund							
EXPENSE							
Locations 112 - Andrew Lewis Middle School							
Function 61 - Instruction							
Sub-Function 32 - Instr. Sup. - Media Services							
Level 4 - Middle							
Program 110 - Regular Instruction							
30-112-61-32-4-110-76330	Library Reference Materials	2,594.81	2,562.01	3,015.56	2,910.00	2,500.00	(410.00)
30-112-61-32-4-110-76355	Periodicals	878.88	554.55	40.00	535.00	500.00	(35.00)
Program 110 - Regular Instruction Totals		\$151,730.58	\$163,766.38	\$155,307.04	\$159,088.00	\$159,238.00	\$150.00
Level 4 - Middle Totals		\$151,730.58	\$163,766.38	\$155,307.04	\$159,088.00	\$159,238.00	\$150.00
Sub-Function 32 - Instr. Sup. - Media Services Totals		\$151,730.58	\$163,766.38	\$155,307.04	\$159,088.00	\$159,238.00	\$150.00
Sub-Function 41 - Admin. Principals Office							
Level 4 - Middle							
Program 110 - Regular Instruction							
30-112-61-41-4-110-71126	Compensation-Principals	94,716.00	97,098.00	102,972.00	102,972.00	102,972.00	.00
30-112-61-41-4-110-71127	Compensation-Asst Principals	154,458.96	158,343.96	178,677.00	178,677.00	178,677.00	.00
30-112-61-41-4-110-71150	Compensation-Clerical	64,393.77	66,102.99	80,901.26	68,832.00	68,832.00	.00
30-112-61-41-4-110-71200	Compensation-OT	209.43	105.44	444.84	1,000.00	1,000.00	.00
30-112-61-41-4-110-71520	Compensation-Substitutes	6,211.92	9,164.48	11,471.52	.00	.00	.00
30-112-61-41-4-110-72100	FICA	23,323.00	23,967.05	27,412.95	26,888.00	26,888.00	.00
30-112-61-41-4-110-72210	VRS Pension Contribution	51,163.32	50,391.84	52,429.60	58,250.00	58,250.00	.00
30-112-61-41-4-110-72220	VRS Hybrid Pension Contribution	.00	.00	5,108.01	.00	.00	.00
30-112-61-41-4-110-72300	Group Health and Dental Insurance	34,420.17	33,011.04	38,399.10	36,035.00	36,035.00	.00
30-112-61-41-4-110-72400	VRS Group Life Insurance	4,106.88	4,210.08	4,807.04	4,696.00	4,696.00	.00
30-112-61-41-4-110-72510	Hybrid Disability Insurance	.00	.00	44.50	.00	.00	.00
30-112-61-41-4-110-72750	VRS Retiree Health Care Credit	3,855.96	3,856.44	4,403.43	4,241.00	4,241.00	.00



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G/L Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2022 City Council/Board Approval	Difference Vs 21 Adopted Budget
Fund 30 - School General Fund							
EXPENSE							
Locations 112 - Andrew Lewis Middle School							
Function 61 - Instruction							
Sub-Function 41 - Admin. Principals Office							
Level 4 - Middle							
Program 110 - Regular Instruction							
30-112-61-41-4-110-72800	Termination Pay for Vac/Sick Leave	.00	.00	1,612.86	.00	.00	.00
30-112-61-41-4-110-73160	Repair/Maint - School Office Equipment	10,004.41	5,000.00	5,011.64	5,000.00	5,580.00	580.00
30-112-61-41-4-110-75200	Postage	759.01	750.00	690.88	750.00	1,000.00	250.00
30-112-61-41-4-110-75521	Travel-Principals	939.94	335.75	518.70	1,000.00	1,000.00	.00
30-112-61-41-4-110-75803	Dues-Accreditation	200.00	200.00	785.99	1,000.00	1,000.00	.00
Program 110 - Regular Instruction Totals		\$448,762.77	\$452,537.07	\$515,691.32	\$489,341.00	\$490,171.00	\$830.00
Level 4 - Middle Totals		\$448,762.77	\$452,537.07	\$515,691.32	\$489,341.00	\$490,171.00	\$830.00
Sub-Function 41 - Admin. Principals Office Totals		\$448,762.77	\$452,537.07	\$515,691.32	\$489,341.00	\$490,171.00	\$830.00
Function 61 - Instruction Totals		\$6,144,852.33	\$6,178,201.27	\$6,444,498.72	\$6,536,882.00	\$6,649,518.00	\$112,636.00
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	627.98	631.34	641.33	630.00	630.00	.00
Program 222 - Health Services Totals		\$627.98	\$631.34	\$641.33	\$630.00	\$630.00	\$0.00
Level 9 - District Wide Totals		\$627.98	\$631.34	\$641.33	\$630.00	\$630.00	\$0.00
Sub-Function 62 - Admin, Attend. & Health Totals		\$627.98	\$631.34	\$641.33	\$630.00	\$630.00	\$0.00
Function 62 - Administration, Attend. & Health Totals		\$627.98	\$631.34	\$641.33	\$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	252,154.18	266,268.58	260,053.35	269,596.00	273,372.00	3,776.00
30-112-64-64-9-420-71200	Compensation-OT	8,004.63	8,379.16	8,782.70	9,000.00	9,000.00	.00
30-112-64-64-9-420-71520	Compensation-Substitutes	1,355.92	797.60	1,743.48	4,000.00	4,000.00	.00



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G/L Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2022 City Council/Board Approval	Difference Vs 21 Adopted Budget
Fund 30 - School General Fund							
EXPENSE							
Locations 112 - Andrew Lewis Middle School							
Function 64 - Operation & Maintenance							
Sub-Function 64 - Operation & Maintenance							
Level 9 - District Wide							
Program 420 - Building Services							
30-112-64-64-9-420-72100	FICA	18,556.34	19,446.09	19,461.94	21,619.00	21,907.00	288.00
30-112-64-64-9-420-72210	VRS Pension Contribution	11,513.15	10,020.92	10,112.67	12,247.00	12,333.00	86.00
30-112-64-64-9-420-72220	VRS Hybrid Pension Contribution	3,848.82	3,913.37	3,209.29	.00	.00	.00
30-112-64-64-9-420-72300	Group Health and Dental Insurance	61,840.83	60,322.28	57,689.30	58,505.00	58,505.00	.00
30-112-64-64-9-420-72400	VRS Group Life Insurance	3,205.46	3,445.18	3,291.28	3,613.00	3,663.00	50.00
30-112-64-64-9-420-72510	Hybrid Disability Insurance	528.18	673.86	640.14	.00	.00	.00
30-112-64-64-9-420-72700	Workers Compensation	2,031.63	2,070.00	2,108.00	3,000.00	3,000.00	.00
30-112-64-64-9-420-72750	VRS Retiree Health Care Credit	1,904.40	1,801.60	1,739.96	2,012.00	2,083.00	71.00
30-112-64-64-9-420-72800	Termination Pay for Vac/Sick Leave	.00	.00	145.71	.00	.00	.00
30-112-64-64-9-420-72850	OPEB ARC	1,965.00	1,965.00	1,965.00	.00	.00	.00
30-112-64-64-9-420-73180	Repair/Maint - Other Contracted	19,889.28	23,053.33	33,994.52	20,000.00	23,334.00	3,334.00
30-112-64-64-9-420-73184	Repair/Maint - Other Contracted - AIIMS/Alt Ed	7,679.50	1,056.25	2,281.29	.00	.00	.00
30-112-64-64-9-420-74900	Building Maintenance -City	66,279.38	66,759.65	78,941.84	73,000.00	73,000.00	.00
30-112-64-64-9-420-74901	Alt. Ed. Building Maintenance - City	2,022.78	4,804.59	4,059.06	3,000.00	3,000.00	.00
30-112-64-64-9-420-75001	Telecom/ Internet Services	9,359.72	9,899.51	8,905.91	10,000.00	10,000.00	.00
30-112-64-64-9-420-75004	Utilities - Electric	174,628.38	177,644.81	157,560.39	190,000.00	190,000.00	.00
30-112-64-64-9-420-75005	Utilities - Natural Gas	16,895.27	16,794.74	14,091.18	22,000.00	22,000.00	.00
30-112-64-64-9-420-75009	Utilities - Water and Sewer	27,502.80	30,316.40	32,281.52	34,000.00	34,000.00	.00



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G/L Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2022 City Council/Board Approval	Difference Vs 21 Adopted Budget
Fund 30 - School General Fund							
EXPENSE							
Locations 112 - Andrew Lewis Middle School							
Function 64 - Operation & Maintenance							
Sub-Function 64 - Operation & Maintenance							
Level 9 - District Wide							
Program 420 - Building Services							
30-112-64-64-9-420-76055	Machines, Equipment and Tools <\$5,000	.00	2,025.47	5,204.50	2,750.00	2,750.00	.00
30-112-64-64-9-420-76110	Supplies - Operational	22,044.37	21,047.26	23,124.27	17,000.00	17,000.00	.00
Program 420 - Building Services Totals		\$713,210.02	\$732,505.65	\$731,387.30	\$755,342.00	\$762,947.00	\$7,605.00
Program 430 - Grounds Services							
30-112-64-64-9-430-74910	Grounds Maintenance-City	12,230.76	12,064.61	6,980.71	10,000.00	10,000.00	.00
Program 430 - Grounds Services Totals		\$12,230.76	\$12,064.61	\$6,980.71	\$10,000.00	\$10,000.00	\$0.00
Level 9 - District Wide Totals		\$725,440.78	\$744,570.26	\$738,368.01	\$765,342.00	\$772,947.00	\$7,605.00
Sub-Function 64 - Operation & Maintenance Totals		\$725,440.78	\$744,570.26	\$738,368.01	\$765,342.00	\$772,947.00	\$7,605.00
Function 64 - Operation & Maintenance Totals		\$725,440.78	\$744,570.26	\$738,368.01	\$765,342.00	\$772,947.00	\$7,605.00
Function 68 - Technology							
Sub-Function 10 - Classroom Instruction							
Level 9 - District Wide							
Program 800 - Technology							
30-112-68-10-9-800-71139	Compensation-ITRT	33,709.26	34,876.47	36,196.96	36,505.00	36,863.00	358.00
30-112-68-10-9-800-72100	FICA	2,550.36	2,646.09	2,748.07	2,793.00	2,820.00	27.00
30-112-68-10-9-800-72210	VRS Pension Contribution	5,420.04	5,387.80	5,556.90	6,067.00	6,127.00	60.00
30-112-68-10-9-800-72300	Group Health and Dental Insurance	3,778.30	3,467.12	3,444.40	4,971.00	4,971.00	.00
30-112-68-10-9-800-72400	VRS Group Life Insurance	435.00	450.19	464.30	489.00	494.00	5.00
30-112-68-10-9-800-72750	VRS Retiree Health Care Credit	408.48	412.39	425.30	442.00	446.00	4.00
30-112-68-10-9-800-76305	ITRT	1,444.08	1,431.30	805.91	1,445.00	1,445.00	.00
30-112-68-10-9-800-76545	Technology Repair and Replace	12,106.00	3,458.37	5,908.20	4,106.00	4,106.00	.00
30-112-68-10-9-800-78050	Technology Addl VPSA Eligible	158,124.52	83,928.18	63,750.00	63,750.00	63,750.00	.00
Program 800 - Technology Totals		\$217,976.04	\$136,057.91	\$119,300.04	\$120,568.00	\$121,022.00	\$454.00



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Budget Year 2022

G/L Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2022 City Council/Board Approval	Difference Vs 21 Adopted Budget
Fund 30 - School General Fund							
EXPENSE							
Locations 112 - Andrew Lewis Middle School							
Function 68 - Technology							
Sub-Function 10 - Classroom Instruction							
Level 9 - District Wide Totals		\$217,976.04	\$136,057.91	\$119,300.04	\$120,568.00	\$121,022.00	\$454.00
Sub-Function 10 - Classroom Instruction Totals		\$217,976.04	\$136,057.91	\$119,300.04	\$120,568.00	\$121,022.00	\$454.00
Function 68 - Technology Totals		\$217,976.04	\$136,057.91	\$119,300.04	\$120,568.00	\$121,022.00	\$454.00
Locations 112 - Andrew Lewis Middle School Totals		\$7,088,897.13	\$7,059,460.78	\$7,302,808.10	\$7,423,422.00	\$7,544,117.00	\$120,695.00
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	1,607,813.04	1,645,129.04	1,631,418.34	1,636,279.00	1,685,525.00	49,246.00
30-113-61-10-2-110-71151	Compensation-Instructional Asst	118,574.69	113,622.42	110,604.92	114,551.00	108,031.00	(6,520.00)
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	42,907.62	43,999.57	28,862.29	40,000.00	40,000.00	.00
30-113-61-10-2-110-71522	Compensation-REWIP Retirees	36,047.63	21,130.21	14,247.42	20,664.00	20,664.00	.00
30-113-61-10-2-110-71650	Compensation-NBC Teacher Bonus	17,499.84	22,500.00	20,000.00	10,000.00	10,000.00	.00
30-113-61-10-2-110-72100	FICA	130,408.41	130,972.28	127,340.49	139,367.00	142,651.00	3,284.00
30-113-61-10-2-110-72210	VRS Pension Contribution	261,309.60	250,690.10	227,626.40	290,955.00	298,089.00	7,134.00
30-113-61-10-2-110-72220	VRS Hybrid Pension Contribution	19,366.24	23,551.80	44,751.22	.00	.00	.00
30-113-61-10-2-110-72300	Group Health and Dental Insurance	223,211.72	209,830.79	207,771.38	231,136.00	231,136.00	.00
30-113-61-10-2-110-72400	VRS Group Life Insurance	22,529.01	22,911.70	22,756.10	23,458.00	24,034.00	576.00
30-113-61-10-2-110-72510	Hybrid Disability Insurance	448.08	405.50	679.30	.00	.00	.00
30-113-61-10-2-110-72700	Workers Compensation	9,063.32	9,236.00	9,403.00	10,000.00	10,000.00	.00
30-113-61-10-2-110-72750	VRS Retiree Health Care Credit	21,153.38	20,987.90	20,845.40	21,183.00	21,702.00	519.00



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Budget Year 2022

G/L Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2022 City Council/Board Approval	Difference Vs 21 Adopted Budget
Fund 30 - School General Fund							
EXPENSE							
Locations 113 - Carver Elementary							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 2 - Elementary							
Program 110 - Regular Instruction							
30-113-61-10-2-110-72800	Termination Pay for Vac/Sick Leave	9,200.00	2,900.00	3,304.80	.00	.00	.00
30-113-61-10-2-110-72850	OPEB ARC	8,731.00	8,731.00	8,731.00	.00	.00	.00
30-113-61-10-2-110-73153	Repair & Maint - Music Dept	.00	267.59	.00	200.00	100.00	(100.00)
30-113-61-10-2-110-76010	Agenda Books	815.59	959.00	.00	900.00	900.00	.00
30-113-61-10-2-110-76015	Allotment	19,151.00	14,302.34	21,240.56	20,642.00	20,572.00	(70.00)
30-113-61-10-2-110-76045	Furniture and Equip <\$5,000	624.90	219.17	861.18	7,016.00	624.00	(6,392.00)
30-113-61-10-2-110-76085	School Improvement	.00	.00	.00	25.00	25.00	.00
30-113-61-10-2-110-76135	Art Supplies and Equipment <\$5,000	737.76	253.30	.00	700.00	700.00	.00
30-113-61-10-2-110-76350	Music	105.25	69.65	185.55	100.00	100.00	.00
30-113-61-10-2-110-76360	Physical Education	566.55	.00	304.40	767.00	508.00	(259.00)
30-113-61-10-2-110-76365	Reading	.00	.00	.00	150.00	220.00	70.00
30-113-61-10-2-110-76485	Supplies - Kindergarten	560.87	683.69	1,178.21	1,012.00	771.00	(241.00)
30-113-61-10-2-110-76490	Supplies - First Grade	124.89	1,092.43	514.87	678.00	775.00	97.00
30-113-61-10-2-110-76495	Supplies - Second Grade	484.78	442.94	503.11	580.00	580.00	.00
30-113-61-10-2-110-76500	Supplies - Third Grade	218.02	.00	161.43	359.00	251.00	(108.00)
30-113-61-10-2-110-76505	Supplies - Fourth Grade	869.35	304.17	183.60	381.00	771.00	390.00
30-113-61-10-2-110-76510	Supplies - Fifth Grade	298.48	127.16	170.37	305.00	275.00	(30.00)
Program 110 - Regular Instruction Totals		\$2,552,821.02	\$2,545,319.75	\$2,503,645.34	\$2,571,908.00	\$2,619,504.00	\$47,596.00



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Budget Year 2022

G/L Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2022 City Council/Board Approval	Difference Vs 21 Adopted Budget
Fund 30 - School General Fund							
EXPENSE							
Locations 113 - Carver Elementary							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 2 - Elementary							
Program 120 - Special Education							
30-113-61-10-2-120-71120	Compensation-Instructional Salaries	172,712.04	176,213.92	147,963.00	147,553.00	147,553.00	.00
30-113-61-10-2-120-71151	Compensation-Instructional Asst	16,590.34	16,889.58	17,339.44	17,300.00	13,852.00	(3,448.00)
30-113-61-10-2-120-71520	Compensation-Substitutes	4,769.08	2,168.98	5,333.98	.00	.00	.00
30-113-61-10-2-120-72100	FICA	13,556.01	13,733.64	12,757.47	12,611.00	12,347.00	(264.00)
30-113-61-10-2-120-72210	VRS Pension Contribution	22,570.56	30,263.60	10,787.80	27,399.00	26,826.00	(573.00)
30-113-61-10-2-120-72220	VRS Hybrid Pension Contribution	8,092.40	.00	15,061.10	.00	.00	.00
30-113-61-10-2-120-72300	Group Health and Dental Insurance	31,645.98	28,341.28	37,289.36	24,509.00	24,509.00	.00
30-113-61-10-2-120-72400	VRS Group Life Insurance	2,459.58	2,528.40	2,159.50	2,209.00	2,163.00	(46.00)
30-113-61-10-2-120-72510	Hybrid Disability Insurance	.00	.00	228.60	.00	.00	.00
30-113-61-10-2-120-72750	VRS Retiree Health Care Credit	2,311.02	2,316.00	1,978.20	1,995.00	1,953.00	(42.00)
30-113-61-10-2-120-72800	Termination Pay for Vac/Sick Leave	40.00	.00	.00	.00	.00	.00
30-113-61-10-2-120-76415	Sp Ed BD	705.09	.00	.00	.00	.00	.00
30-113-61-10-2-120-76431	Special Ed - General	.00	.00	.00	600.00	600.00	.00
30-113-61-10-2-120-76438	Supplies - EL	.00	.00	.00	250.00	253.00	3.00
Program 120 - Special Education Totals		\$275,452.10	\$272,455.40	\$250,898.45	\$234,426.00	\$230,056.00	(\$4,370.00)
Program 180 - Pre-K Non- Sp Ed							
30-113-61-10-2-180-71110	Compensation-Administrative	.00	.00	.00	36,250.00	15,059.00	(21,191.00)
30-113-61-10-2-180-71120	Compensation-Instructional Salaries	.00	.00	72,609.00	72,609.00	42,119.00	(30,490.00)
30-113-61-10-2-180-72100	FICA	.00	.00	4,892.11	5,555.00	4,374.00	(1,181.00)



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G/L Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2022 City Council/Board Approval	Difference Vs 21 Adopted Budget
Fund 30 - School General Fund							
EXPENSE							
Locations 113 - Carver Elementary							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 2 - Elementary							
Program 180 - Pre-K Non- Sp Ed							
30-113-61-10-2-180-72210	VRS Pension Contribution	.00	.00	11,385.10	12,068.00	9,503.00	(2,565.00)
30-113-61-10-2-180-72300	Group Health and Dental Insurance	.00	.00	7,697.44	8,202.00	8,202.00	.00
30-113-61-10-2-180-72400	VRS Group Life Insurance	.00	.00	951.20	973.00	766.00	(207.00)
30-113-61-10-2-180-72750	VRS Retiree Health Care Credit	.00	.00	871.30	879.00	692.00	(187.00)
30-113-61-10-2-180-72800	Termination Pay for Vac/Sick Leave	.00	.00	2,000.00	.00	.00	.00
Program 180 - Pre-K Non- Sp Ed Totals		\$0.00	\$0.00	\$100,406.15	\$136,536.00	\$80,715.00	(\$55,821.00)
Level 2 - Elementary Totals		\$2,828,273.12	\$2,817,775.15	\$2,854,949.94	\$2,942,870.00	\$2,930,275.00	(\$12,595.00)
Level 8 - Pre-K							
Program 180 - Pre-K Non- Sp Ed							
30-113-61-10-8-180-71151	Compensation-Instructional Asst	.00	21,165.64	21,429.61	15,460.00	21,395.00	5,935.00
30-113-61-10-8-180-72100	FICA	.00	1,595.20	1,612.48	1,183.00	1,637.00	454.00
30-113-61-10-8-180-72220	VRS Hybrid Pension Contribution	.00	3,321.50	3,354.70	2,670.00	3,556.00	886.00
30-113-61-10-8-180-72300	Group Health and Dental Insurance	.00	6,009.52	5,975.76	6,500.00	6,500.00	.00
30-113-61-10-8-180-72400	VRS Group Life Insurance	.00	277.50	280.30	308.00	387.00	79.00
30-113-61-10-8-180-72510	Hybrid Disability Insurance	.00	57.20	50.90	.00	.00	.00
30-113-61-10-8-180-72750	VRS Retiree Health Care Credit	.00	254.20	256.70	187.00	259.00	72.00
30-113-61-10-8-180-73037	Contractual Services - Other	.00	.00	1,175.05	.00	.00	.00
30-113-61-10-8-180-73255	Professional Development	.00	150.00	1,110.13	.00	.00	.00
30-113-61-10-8-180-76435	Supplies - Instructional	.00	2,157.25	2,386.96	782.00	782.00	.00
Program 180 - Pre-K Non- Sp Ed Totals		\$0.00	\$34,988.01	\$37,632.59	\$27,090.00	\$34,516.00	\$7,426.00
Level 8 - Pre-K Totals		\$0.00	\$34,988.01	\$37,632.59	\$27,090.00	\$34,516.00	\$7,426.00



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G/L Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2022 City Council/Board Approval	Difference Vs 21 Adopted Budget
Fund 30 - School General Fund							
EXPENSE							
Locations 113 - Carver Elementary							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction Totals		\$2,828,273.12	\$2,852,763.16	\$2,892,582.53	\$2,969,960.00	\$2,964,791.00	(\$5,169.00)
Sub-Function 21 - Student Guidance							
Level 2 - Elementary							
Program 110 - Regular Instruction							
30-113-61-21-2-110-71124	Compensation-Guidance Counselors	58,272.04	56,956.81	58,729.95	61,821.00	75,571.00	13,750.00
30-113-61-21-2-110-72100	FICA	4,093.65	4,009.93	4,145.26	4,729.00	5,781.00	1,052.00
30-113-61-21-2-110-72210	VRS Pension Contribution	9,493.68	8,849.37	9,208.83	10,275.00	12,560.00	2,285.00
30-113-61-21-2-110-72300	Group Health and Dental Insurance	8,672.70	8,284.85	9,080.18	8,170.00	8,170.00	.00
30-113-61-21-2-110-72400	VRS Group Life Insurance	762.00	739.59	769.40	828.00	1,013.00	185.00
30-113-61-21-2-110-72750	VRS Retiree Health Care Credit	715.56	677.37	704.80	748.00	914.00	166.00
30-113-61-21-2-110-76285	Guidance	194.54	448.63	310.21	318.00	177.00	(141.00)
Program 110 - Regular Instruction Totals		\$82,204.17	\$79,966.55	\$82,948.63	\$86,889.00	\$104,186.00	\$17,297.00
Program 120 - Special Education							
30-113-61-21-2-120-71124	Compensation-Guidance Counselors	.00	2,982.23	3,091.05	.00	.00	.00
30-113-61-21-2-120-72100	FICA	.00	209.86	218.17	.00	.00	.00
30-113-61-21-2-120-72210	VRS Pension Contribution	.00	549.03	484.67	.00	.00	.00
30-113-61-21-2-120-72300	Group Health and Dental Insurance	.00	435.87	477.90	.00	.00	.00
30-113-61-21-2-120-72400	VRS Group Life Insurance	.00	45.61	40.50	.00	.00	.00
30-113-61-21-2-120-72750	VRS Retiree Health Care Credit	.00	41.93	37.10	.00	.00	.00
30-113-61-21-2-120-76285	Guidance	.00	23.61	16.33	.00	.00	.00
Program 120 - Special Education Totals		\$0.00	\$4,288.14	\$4,365.72	\$0.00	\$0.00	\$0.00
Level 2 - Elementary Totals		\$82,204.17	\$84,254.69	\$87,314.35	\$86,889.00	\$104,186.00	\$17,297.00
Sub-Function 21 - Student Guidance Totals		\$82,204.17	\$84,254.69	\$87,314.35	\$86,889.00	\$104,186.00	\$17,297.00



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G/L Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2022 City Council/Board Approval	Difference Vs 21 Adopted Budget
Fund 30 - School General Fund							
EXPENSE							
Locations 113 - Carver Elementary							
Function 61 - Instruction							
Sub-Function 32 - Instr. Sup. - Media Services							
Level 2 - Elementary							
Program 110 - Regular Instruction							
30-113-61-32-2-110-71122	Compensation-Librarians	49,800.00	51,354.66	63,782.44	63,638.00	64,926.00	1,288.00
30-113-61-32-2-110-72100	FICA	2,862.41	3,004.77	4,822.68	4,868.00	4,967.00	99.00
30-113-61-32-2-110-72210	VRS Pension Contribution	8,007.24	7,829.50	9,830.70	10,577.00	10,791.00	214.00
30-113-61-32-2-110-72300	Group Health and Dental Insurance	10,329.06	9,472.48	6,883.60	8,170.00	8,170.00	.00
30-113-61-32-2-110-72400	VRS Group Life Insurance	642.72	654.10	821.30	853.00	870.00	17.00
30-113-61-32-2-110-72750	VRS Retiree Health Care Credit	603.48	599.20	752.40	770.00	786.00	16.00
30-113-61-32-2-110-73130	Repair/Maint - Audio/Visual	1,707.78	.00	238.03	750.00	750.00	.00
30-113-61-32-2-110-76155	Audio Visual Media	.00	.00	893.14	300.00	400.00	100.00
30-113-61-32-2-110-76325	Library Books and Supplies	4,821.61	5,503.98	2,851.73	5,250.00	5,250.00	.00
30-113-61-32-2-110-76330	Library Reference Materials	890.52	918.02	970.35	900.00	900.00	.00
30-113-61-32-2-110-76355	Periodicals	196.99	261.16	.00	700.00	700.00	.00
Program 110 - Regular Instruction Totals		\$79,861.81	\$79,597.87	\$91,846.37	\$96,776.00	\$98,510.00	\$1,734.00
Level 2 - Elementary Totals		\$79,861.81	\$79,597.87	\$91,846.37	\$96,776.00	\$98,510.00	\$1,734.00
Sub-Function 32 - Instr. Sup. - Media Services Totals		\$79,861.81	\$79,597.87	\$91,846.37	\$96,776.00	\$98,510.00	\$1,734.00
Sub-Function 41 - Admin. Principals Office							
Level 2 - Elementary							
Program 110 - Regular Instruction							
30-113-61-41-2-110-71126	Compensation-Principals	92,106.96	94,424.04	100,136.04	100,136.00	100,136.00	.00
30-113-61-41-2-110-71127	Compensation-Asst Principals	57,059.50	59,070.41	62,831.01	63,683.00	63,683.00	.00
30-113-61-41-2-110-71150	Compensation-Clerical	36,647.41	37,523.33	38,630.79	38,318.00	38,318.00	.00



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Fund 30 - School General Fund							
EXPENSE							
Locations 113 - Carver Elementary							
Function 61 - Instruction							
Sub-Function 41 - Admin. Principals Office							
Level 2 - Elementary							
Program 110 - Regular Instruction							
30-113-61-41-2-110-71200	Compensation-OT	1,131.91	623.36	784.51	1,000.00	1,000.00	.00
30-113-61-41-2-110-71520	Compensation-Substitutes	2,171.52	261.32	3,055.87	.00	.00	.00
30-113-61-41-2-110-72100	FICA	14,371.41	14,604.36	15,263.91	15,540.00	15,540.00	.00
30-113-61-41-2-110-72210	VRS Pension Contribution	24,256.20	23,891.22	25,529.98	33,595.00	33,595.00	.00
30-113-61-41-2-110-72220	VRS Hybrid Pension Contribution	5,922.48	5,832.48	6,008.16	.00	.00	.00
30-113-61-41-2-110-72300	Group Health and Dental Insurance	.00	.00	8,878.22	17,178.00	17,178.00	.00
30-113-61-41-2-110-72400	VRS Group Life Insurance	2,422.44	2,483.38	2,634.90	2,709.00	2,709.00	.00
30-113-61-41-2-110-72510	Hybrid Disability Insurance	99.67	100.44	91.26	.00	.00	.00
30-113-61-41-2-110-72750	VRS Retiree Health Care Credit	2,274.48	2,274.74	2,413.72	2,446.00	2,446.00	.00
30-113-61-41-2-110-73160	Repair/Maint - School Office Equipment	10,557.33	10,375.67	9,871.32	12,241.00	12,241.00	.00
30-113-61-41-2-110-75521	Travel-Principals	505.28	774.92	59.00	600.00	520.00	(80.00)
30-113-61-41-2-110-75803	Dues-Accreditation	.00	.00	.00	100.00	100.00	.00
Program 110 - Regular Instruction Totals		\$249,526.59	\$252,239.67	\$276,188.69	\$287,546.00	\$287,466.00	(\$80.00)
Level 2 - Elementary Totals		\$249,526.59	\$252,239.67	\$276,188.69	\$287,546.00	\$287,466.00	(\$80.00)
Sub-Function 41 - Admin. Principals Office Totals		\$249,526.59	\$252,239.67	\$276,188.69	\$287,546.00	\$287,466.00	(\$80.00)
Function 61 - Instruction Totals		\$3,239,865.69	\$3,268,855.39	\$3,347,931.94	\$3,441,171.00	\$3,454,953.00	\$13,782.00
Function 62 - Administration, Attend. & Health							
Sub-Function 62 - Admin, Attend. & Health							
Level 9 - District Wide							
Program 222 - Health Services							
30-113-62-9-222-76100	Supplies - Nursing	349.98	349.40	340.00	367.00	350.00	(17.00)
Program 222 - Health Services Totals		\$349.98	\$349.40	\$340.00	\$367.00	\$350.00	(\$17.00)



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Fund 30 - School General Fund							
EXPENSE							
Locations 113 - Carver Elementary							
Function 62 - Administration, Attend. & Health							
Sub-Function 62 - Admin, Attend. & Health							
Level 9 - District Wide Totals		\$349.98	\$349.40	\$340.00	\$367.00	\$350.00	(\$17.00)
Sub-Function 62 - Admin, Attend. & Health Totals		\$349.98	\$349.40	\$340.00	\$367.00	\$350.00	(\$17.00)
Function 62 - Administration, Attend. & Health Totals		\$349.98	\$349.40	\$340.00	\$367.00	\$350.00	(\$17.00)
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	121,934.30	101,650.39	119,203.64	118,978.00	118,978.00	.00
30-113-64-64-9-420-71200	Compensation-OT	4,265.95	4,017.16	4,491.58	6,500.00	6,500.00	.00
30-113-64-64-9-420-71520	Compensation-Substitutes	244.27	750.25	.00	1,500.00	1,500.00	.00
30-113-64-64-9-420-71522	Compensation-REWIP Retirees	.00	14,913.10	.00	.00	.00	.00
30-113-64-64-9-420-72100	FICA	9,302.59	8,949.01	8,557.07	9,484.00	9,484.00	.00
30-113-64-64-9-420-72210	VRS Pension Contribution	9,391.98	7,962.06	7,622.52	7,953.00	7,953.00	.00
30-113-64-64-9-420-72220	VRS Hybrid Pension Contribution	.00	.00	1,135.44	.00	.00	.00
30-113-64-64-9-420-72300	Group Health and Dental Insurance	24,278.46	26,409.12	27,443.40	28,405.00	28,405.00	.00
30-113-64-64-9-420-72400	VRS Group Life Insurance	1,589.94	1,321.46	1,558.56	1,594.00	1,594.00	.00
30-113-64-64-9-420-72510	Hybrid Disability Insurance	.00	.00	162.55	.00	.00	.00
30-113-64-64-9-420-72700	Workers Compensation	677.21	690.00	703.00	1,000.00	1,000.00	.00
30-113-64-64-9-420-72750	VRS Retiree Health Care Credit	1,023.78	810.91	924.24	986.00	986.00	.00
30-113-64-64-9-420-72800	Termination Pay for Vac/Sick Leave	.00	4,290.58	.00	.00	.00	.00
30-113-64-64-9-420-72850	OPEB ARC	655.00	655.00	655.00	.00	.00	.00
30-113-64-64-9-420-73180	Repair/Maint - Other Contracted	11,422.02	13,547.97	12,768.66	10,500.00	13,833.00	3,333.00



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Fund 30 - School General Fund							
EXPENSE							
Locations 113 - Carver Elementary							
Function 64 - Operation & Maintenance							
Sub-Function 64 - Operation & Maintenance							
Level 9 - District Wide							
Program 420 - Building Services							
30-113-64-64-9-420-74900	Building Maintenance -City	40,932.48	37,289.34	39,550.26	38,000.00	38,000.00	.00
30-113-64-64-9-420-75001	Telecom/ Internet Services	5,311.28	5,011.25	4,245.92	6,000.00	6,000.00	.00
30-113-64-64-9-420-75004	Utilities - Electric	80,435.76	83,609.47	79,614.73	90,000.00	90,000.00	.00
30-113-64-64-9-420-75005	Utilities - Natural Gas	9,115.96	10,134.34	7,993.15	12,000.00	12,000.00	.00
30-113-64-64-9-420-75009	Utilities - Water and Sewer	10,541.73	10,934.14	10,005.68	15,000.00	15,000.00	.00
30-113-64-64-9-420-76055	Machines, Equipment and Tools <\$5,000	29.44	1,142.65	3,500.00	1,500.00	1,500.00	.00
30-113-64-64-9-420-76110	Supplies - Operational	12,128.03	17,603.16	20,935.84	10,000.00	10,000.00	.00
Program 420 - Building Services Totals		\$343,280.18	\$351,691.36	\$351,071.24	\$359,400.00	\$362,733.00	\$3,333.00
Program 430 - Grounds Services							
30-113-64-64-9-430-74910	Grounds Maintenance-City	14,454.26	22,142.83	8,674.37	18,000.00	18,000.00	.00
Program 430 - Grounds Services Totals		\$14,454.26	\$22,142.83	\$8,674.37	\$18,000.00	\$18,000.00	\$0.00
Level 9 - District Wide Totals		\$357,734.44	\$373,834.19	\$359,745.61	\$377,400.00	\$380,733.00	\$3,333.00
Sub-Function 64 - Operation & Maintenance Totals		\$357,734.44	\$373,834.19	\$359,745.61	\$377,400.00	\$380,733.00	\$3,333.00
Function 64 - Operation & Maintenance Totals		\$357,734.44	\$373,834.19	\$359,745.61	\$377,400.00	\$380,733.00	\$3,333.00
Function 68 - Technology							
Sub-Function 10 - Classroom Instruction							
Level 9 - District Wide							
Program 800 - Technology							
30-113-68-10-9-800-71139	Compensation-ITRT	15,379.83	15,864.45	16,395.75	17,090.00	17,090.00	.00
30-113-68-10-9-800-72100	FICA	1,139.36	1,171.10	1,205.41	1,307.00	1,307.00	.00
30-113-68-10-9-800-72210	VRS Pension Contribution	2,472.60	2,450.79	2,527.70	2,840.00	2,840.00	.00
30-113-68-10-9-800-72300	Group Health and Dental Insurance	1,746.03	1,756.05	1,923.04	2,486.00	2,486.00	.00
30-113-68-10-9-800-72400	VRS Group Life Insurance	198.48	204.78	211.20	229.00	229.00	.00



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Fund 30 - School General Fund							
EXPENSE							
Locations 113 - Carver Elementary							
Function 68 - Technology							
Sub-Function 10 - Classroom Instruction							
Level 9 - District Wide							
Program 800 - Technology							
30-113-68-10-9-800-72750	VRS Retiree Health Care Credit	186.36	187.58	193.50	207.00	207.00	.00
30-113-68-10-9-800-73175	Repair/Maint- Computer	3,222.54	3,388.88	3,205.50	3,200.00	3,200.00	.00
30-113-68-10-9-800-76305	ITRT	456.42	691.75	731.64	450.00	500.00	50.00
30-113-68-10-9-800-76515	Software-Instructional	1,292.00	100.00	.00	2,200.00	250.00	(1,950.00)
30-113-68-10-9-800-76530	Computer Supplies	4,493.65	4,188.27	2,580.94	4,400.00	4,400.00	.00
30-113-68-10-9-800-78050	Technology Addl VPSA Eligible	11,837.75	26,501.10	20,400.00	20,400.00	20,600.00	200.00
Program 800 - Technology Totals		\$42,425.02	\$56,504.75	\$49,374.68	\$54,809.00	\$53,109.00	(\$1,700.00)
Level 9 - District Wide Totals		\$42,425.02	\$56,504.75	\$49,374.68	\$54,809.00	\$53,109.00	(\$1,700.00)
Sub-Function 10 - Classroom Instruction Totals		\$42,425.02	\$56,504.75	\$49,374.68	\$54,809.00	\$53,109.00	(\$1,700.00)
Function 68 - Technology Totals		\$42,425.02	\$56,504.75	\$49,374.68	\$54,809.00	\$53,109.00	(\$1,700.00)
Locations 113 - Carver Elementary Totals		\$3,640,375.13	\$3,699,543.73	\$3,757,392.23	\$3,873,747.00	\$3,889,145.00	\$15,398.00
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	1,407,127.48	1,494,609.75	1,602,170.36	1,610,265.00	1,533,071.00	(77,194.00)
30-114-61-10-2-110-71151	Compensation-Instructional Asst	124,031.67	95,568.80	98,703.64	99,457.00	104,868.00	5,411.00
30-114-61-10-2-110-71520	Compensation-Substitutes	29,896.53	38,937.69	32,307.29	28,000.00	28,000.00	.00
30-114-61-10-2-110-71522	Compensation-REWIP Retirees	30,893.55	32,079.50	10,956.96	13,871.00	13,871.00	.00
30-114-61-10-2-110-71650	Compensation-NBC Teacher Bonus	17,499.84	22,500.00	20,000.00	15,000.00	12,500.00	(2,500.00)
30-114-61-10-2-110-72100	FICA	113,708.95	119,786.93	125,274.97	135,129.00	129,462.00	(5,667.00)



FY 22 Operating Budget for Presentation

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G/L Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2022 City Council/Board Approval	Difference Vs 21 Adopted Budget
Fund 30 - School General Fund							
EXPENSE							
Locations 114 - West Salem Elementary							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 2 - Elementary							
Program 110 - Regular Instruction							
30-114-61-10-2-110-72210	VRS Pension Contribution	239,021.24	228,045.70	240,885.70	293,575.00	272,225.00	(21,350.00)
30-114-61-10-2-110-72220	VRS Hybrid Pension Contribution	9,162.57	19,901.60	23,289.10	.00	.00	.00
30-114-61-10-2-110-72300	Group Health and Dental Insurance	214,512.79	201,637.42	214,759.16	222,884.00	222,884.00	.00
30-114-61-10-2-110-72400	VRS Group Life Insurance	19,921.77	20,715.00	22,070.70	23,670.00	21,948.00	(1,722.00)
30-114-61-10-2-110-72510	Hybrid Disability Insurance	298.67	525.90	450.95	.00	.00	.00
30-114-61-10-2-110-72600	Unemployment Compensation	31.18	.00	.00	.00	.00	.00
30-114-61-10-2-110-72700	Workers Compensation	8,408.68	8,569.00	8,724.00	10,000.00	10,000.00	.00
30-114-61-10-2-110-72750	VRS Retiree Health Care Credit	18,705.24	18,975.60	20,217.40	21,373.00	19,819.00	(1,554.00)
30-114-61-10-2-110-72800	Termination Pay for Vac/Sick Leave	40.00	3,120.00	1,840.00	.00	.00	.00
30-114-61-10-2-110-72850	OPEB ARC	8,076.00	8,076.00	8,076.00	.00	.00	.00
30-114-61-10-2-110-73153	Repair & Maint - Music Dept	.00	.00	21.95	.00	.00	.00
30-114-61-10-2-110-76010	Agenda Books	1,200.00	1,019.40	1,088.64	1,200.00	1,200.00	.00
30-114-61-10-2-110-76015	Allotment	17,808.38	20,646.89	16,538.52	19,874.00	20,819.00	945.00
30-114-61-10-2-110-76045	Furniture and Equip <\$5,000	2,042.65	3,030.57	1,853.66	9,505.00	2,453.00	(7,052.00)
30-114-61-10-2-110-76085	School Improvement	122.08	.00	193.16	103.00	150.00	47.00
30-114-61-10-2-110-76135	Art Supplies and Equipment <\$5,000	499.47	515.37	545.35	500.00	1,000.00	500.00
30-114-61-10-2-110-76325	Library Books and Supplies	.00	12.73	.00	.00	.00	.00
30-114-61-10-2-110-76350	Music	381.53	199.27	175.47	200.00	200.00	.00



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G/L Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2022 City Council/Board Approval	Difference Vs 21 Adopted Budget
Fund 30 - School General Fund							
EXPENSE							
Locations 114 - West Salem Elementary							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 2 - Elementary							
Program 110 - Regular Instruction							
30-114-61-10-2-110-76360	Physical Education	213.96	.00	498.00	327.00	200.00	(127.00)
30-114-61-10-2-110-76365	Reading	860.33	1,714.00	8,128.17	449.00	474.00	25.00
30-114-61-10-2-110-76485	Supplies - Kindergarten	777.74	1,011.81	965.94	1,195.00	1,195.00	.00
30-114-61-10-2-110-76490	Supplies - First Grade	597.46	586.15	591.16	381.00	882.00	501.00
30-114-61-10-2-110-76495	Supplies - Second Grade	686.76	524.22	524.72	338.00	1,141.00	803.00
30-114-61-10-2-110-76500	Supplies - Third Grade	683.76	695.60	495.83	508.00	883.00	375.00
30-114-61-10-2-110-76505	Supplies - Fourth Grade	896.89	996.00	804.08	858.00	1,081.00	223.00
30-114-61-10-2-110-76510	Supplies - Fifth Grade	909.81	888.24	903.31	734.00	807.00	73.00
Program 110 - Regular Instruction Totals		\$2,269,016.98	\$2,344,889.14	\$2,463,054.19	\$2,509,396.00	\$2,401,133.00	(\$108,263.00)
Program 120 - Special Education							
30-114-61-10-2-120-71120	Compensation-Instructional Salaries	164,765.92	158,658.39	166,580.15	164,557.00	140,278.00	(24,279.00)
30-114-61-10-2-120-71151	Compensation-Instructional Asst	28,221.77	28,900.61	25,578.99	29,835.00	27,594.00	(2,241.00)
30-114-61-10-2-120-71520	Compensation-Substitutes	.00	171.95	69.10	.00	.00	.00
30-114-61-10-2-120-71650	Compensation-NBC Teacher Bonus	4,999.92	7,500.00	5,000.00	.00	.00	.00
30-114-61-10-2-120-72100	FICA	14,052.64	13,708.16	14,352.25	14,871.00	12,842.00	(2,029.00)
30-114-61-10-2-120-72210	VRS Pension Contribution	20,661.00	18,816.90	18,809.67	32,308.00	27,900.00	(4,408.00)
30-114-61-10-2-120-72220	VRS Hybrid Pension Contribution	10,774.93	10,638.26	10,969.40	.00	.00	.00
30-114-61-10-2-120-72300	Group Health and Dental Insurance	41,079.25	38,011.06	28,872.40	25,746.00	25,746.00	.00
30-114-61-10-2-120-72400	VRS Group Life Insurance	2,523.36	2,460.80	2,487.78	2,605.00	2,249.00	(356.00)



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Fund 30 - School General Fund							
EXPENSE							
Locations 114 - West Salem Elementary							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 2 - Elementary							
Program 120 - Special Education							
30-114-61-10-2-120-72510	Hybrid Disability Insurance	.00	.00	69.05	.00	.00	.00
30-114-61-10-2-120-72750	VRS Retiree Health Care Credit	2,369.16	2,254.30	2,279.00	2,352.00	2,031.00	(321.00)
30-114-61-10-2-120-76390	Sp Ed LD	592.98	234.29	531.83	684.00	633.00	(51.00)
30-114-61-10-2-120-76410	Sp Ed ID	392.35	546.23	325.79	293.00	628.00	335.00
30-114-61-10-2-120-76415	Sp Ed BD	.00	.00	103.60	.00	.00	.00
Program 120 - Special Education Totals		\$290,433.28	\$281,900.95	\$276,029.01	\$273,251.00	\$239,901.00	(\$33,350.00)
Level 2 - Elementary Totals		\$2,559,450.26	\$2,626,790.09	\$2,739,083.20	\$2,782,647.00	\$2,641,034.00	(\$141,613.00)
Sub-Function 10 - Classroom Instruction Totals		\$2,559,450.26	\$2,626,790.09	\$2,739,083.20	\$2,782,647.00	\$2,641,034.00	(\$141,613.00)
Sub-Function 21 - Student Guidance							
Level 2 - Elementary							
Program 110 - Regular Instruction							
30-114-61-21-2-110-71124	Compensation-Guidance Counselors	54,211.96	47,005.80	36,785.18	50,782.00	64,532.00	13,750.00
30-114-61-21-2-110-72100	FICA	4,091.38	3,528.39	2,773.68	3,885.00	4,937.00	1,052.00
30-114-61-21-2-110-72210	VRS Pension Contribution	8,831.04	7,260.60	7,564.47	8,440.00	10,725.00	2,285.00
30-114-61-21-2-110-72300	Group Health and Dental Insurance	7,556.60	5,298.10	1,681.12	8,582.00	8,582.00	.00
30-114-61-21-2-110-72400	VRS Group Life Insurance	708.84	606.84	631.94	680.00	865.00	185.00
30-114-61-21-2-110-72750	VRS Retiree Health Care Credit	665.52	555.71	578.93	614.00	781.00	167.00
30-114-61-21-2-110-76285	Guidance	141.95	85.18	.00	125.00	150.00	25.00
Program 110 - Regular Instruction Totals		\$76,207.29	\$64,340.62	\$50,015.32	\$73,108.00	\$90,572.00	\$17,464.00
Program 120 - Special Education							
30-114-61-21-2-120-71124	Compensation-Guidance Counselors	.00	2,525.53	1,936.06	.00	.00	.00
30-114-61-21-2-120-72100	FICA	.00	189.93	145.99	.00	.00	.00



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Fund 30 - School General Fund							
EXPENSE							
Locations 114 - West Salem Elementary							
Function 61 - Instruction							
Sub-Function 21 - Student Guidance							
Level 2 - Elementary							
Program 120 - Special Education							
30-114-61-21-2-120-72210	VRS Pension Contribution	.00	459.60	398.13	.00	.00	.00
30-114-61-21-2-120-72300	Group Health and Dental Insurance	.00	298.78	88.48	.00	.00	.00
30-114-61-21-2-120-72400	VRS Group Life Insurance	.00	38.16	33.26	.00	.00	.00
30-114-61-21-2-120-72750	VRS Retiree Health Care Credit	.00	35.09	30.47	.00	.00	.00
30-114-61-21-2-120-76285	Guidance	.00	4.48	.00	.00	.00	.00
Program 120 - Special Education Totals		\$0.00	\$3,551.57	\$2,632.39	\$0.00	\$0.00	\$0.00
Level 2 - Elementary Totals		\$76,207.29	\$67,892.19	\$52,647.71	\$73,108.00	\$90,572.00	\$17,464.00
Sub-Function 21 - Student Guidance Totals		\$76,207.29	\$67,892.19	\$52,647.71	\$73,108.00	\$90,572.00	\$17,464.00
Sub-Function 32 - Instr. Sup. - Media Services							
Level 2 - Elementary							
Program 110 - Regular Instruction							
30-114-61-32-2-110-71122	Compensation-Librarians	64,563.52	66,925.32	68,177.19	68,087.00	47,534.00	(20,553.00)
30-114-61-32-2-110-71650	Compensation-NBC Teacher Bonus	4,999.96	5,000.00	5,000.00	.00	.00	.00
30-114-61-32-2-110-72100	FICA	4,816.85	5,021.59	5,308.95	5,209.00	3,583.00	(1,626.00)
30-114-61-32-2-110-72210	VRS Pension Contribution	10,432.44	10,342.20	10,518.00	11,316.00	7,783.00	(3,533.00)
30-114-61-32-2-110-72300	Group Health and Dental Insurance	8,435.32	7,748.80	7,623.60	8,582.00	8,582.00	.00
30-114-61-32-2-110-72400	VRS Group Life Insurance	837.36	864.00	878.70	912.00	628.00	(284.00)
30-114-61-32-2-110-72750	VRS Retiree Health Care Credit	786.24	791.50	804.90	824.00	567.00	(257.00)
30-114-61-32-2-110-72800	Termination Pay for Vac/Sick Leave	.00	.00	2,780.00	.00	.00	.00
30-114-61-32-2-110-73130	Repair/Maint - Audio/Visual	558.75	476.95	567.78	550.00	550.00	.00



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G/L Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2022 City Council/Board Approval	Difference Vs 21 Adopted Budget
Fund 30 - School General Fund							
EXPENSE							
Locations 114 - West Salem Elementary							
Function 61 - Instruction							
Sub-Function 32 - Instr. Sup. - Media Services							
Level 2 - Elementary							
Program 110 - Regular Instruction							
30-114-61-32-2-110-76155	Audio Visual Media	557.31	529.76	541.98	500.00	500.00	.00
30-114-61-32-2-110-76325	Library Books and Supplies	3,518.98	3,454.83	3,407.31	3,698.00	3,898.00	200.00
30-114-61-32-2-110-76330	Library Reference Materials	1,787.95	1,832.52	1,768.75	1,890.00	940.00	(950.00)
30-114-61-32-2-110-76355	Periodicals	900.10	613.93	422.35	899.00	800.00	(99.00)
Program 110 - Regular Instruction Totals		\$102,194.78	\$103,601.40	\$107,799.51	\$102,467.00	\$75,365.00	(\$27,102.00)
Level 2 - Elementary Totals		\$102,194.78	\$103,601.40	\$107,799.51	\$102,467.00	\$75,365.00	(\$27,102.00)
Sub-Function 32 - Instr. Sup. - Media Services Totals		\$102,194.78	\$103,601.40	\$107,799.51	\$102,467.00	\$75,365.00	(\$27,102.00)
Sub-Function 41 - Admin. Principals Office							
Level 2 - Elementary							
Program 110 - Regular Instruction							
30-114-61-41-2-110-71126	Compensation-Principals	98,751.00	101,235.00	45,421.56	107,360.00	98,163.00	(9,197.00)
30-114-61-41-2-110-71127	Compensation-Asst Principals	69,184.59	70,177.00	81,702.48	70,581.00	60,051.00	(10,530.00)
30-114-61-41-2-110-71150	Compensation-Clerical	33,941.64	34,607.57	35,436.28	35,582.00	35,582.00	.00
30-114-61-41-2-110-71200	Compensation-OT	704.80	193.04	513.15	2,000.00	2,000.00	.00
30-114-61-41-2-110-71520	Compensation-Substitutes	2,548.44	680.52	.00	.00	.00	.00
30-114-61-41-2-110-71522	Compensation-REWIP Retirees	.00	.00	42,168.56	.00	.00	.00
30-114-61-41-2-110-72100	FICA	13,884.91	14,416.35	14,628.48	16,488.00	14,978.00	(1,510.00)
30-114-61-41-2-110-72210	VRS Pension Contribution	32,747.64	32,091.98	23,503.66	35,488.00	32,209.00	(3,279.00)
30-114-61-41-2-110-72300	Group Health and Dental Insurance	24,223.64	23,462.46	23,861.80	25,746.00	25,746.00	.00
30-114-61-41-2-110-72400	VRS Group Life Insurance	2,628.60	2,681.14	1,963.58	2,861.00	2,597.00	(264.00)



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Fund 30 - School General Fund							
EXPENSE							
Locations 114 - West Salem Elementary							
Function 61 - Instruction							
Sub-Function 41 - Admin. Principals Office							
Level 2 - Elementary							
Program 110 - Regular Instruction							
30-114-61-41-2-110-72750	VRS Retiree Health Care Credit	2,468.16	2,455.94	1,798.76	2,584.00	2,345.00	(239.00)
30-114-61-41-2-110-72800	Termination Pay for Vac/Sick Leave	214.60	.00	12,644.84	.00	.00	.00
30-114-61-41-2-110-73180	Repair/Maint - Other Contracted	11,954.52	9,728.28	14,511.66	12,000.00	12,000.00	.00
30-114-61-41-2-110-75521	Travel-Principals	252.64	748.40	382.83	1,000.00	1,000.00	.00
30-114-61-41-2-110-75803	Dues-Accreditation	328.00	328.00	89.00	350.00	350.00	.00
Program 110 - Regular Instruction Totals		\$293,833.18	\$292,805.68	\$298,626.64	\$312,040.00	\$287,021.00	(\$25,019.00)
Level 2 - Elementary Totals		\$293,833.18	\$292,805.68	\$298,626.64	\$312,040.00	\$287,021.00	(\$25,019.00)
Sub-Function 41 - Admin. Principals Office Totals		\$293,833.18	\$292,805.68	\$298,626.64	\$312,040.00	\$287,021.00	(\$25,019.00)
Function 61 - Instruction Totals		\$3,031,685.51	\$3,091,089.36	\$3,198,157.06	\$3,270,262.00	\$3,093,992.00	(\$176,270.00)
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	448.55	440.68	320.69	410.00	349.00	(61.00)
Program 222 - Health Services Totals		\$448.55	\$440.68	\$320.69	\$410.00	\$349.00	(\$61.00)
Level 9 - District Wide Totals		\$448.55	\$440.68	\$320.69	\$410.00	\$349.00	(\$61.00)
Sub-Function 62 - Admin, Attend. & Health Totals		\$448.55	\$440.68	\$320.69	\$410.00	\$349.00	(\$61.00)
Function 62 - Administration, Attend. & Health Totals		\$448.55	\$440.68	\$320.69	\$410.00	\$349.00	(\$61.00)
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	92,841.54	94,530.88	92,277.70	110,729.00	114,744.00	4,015.00
30-114-64-64-9-420-71200	Compensation-OT	4,364.26	4,488.01	8,290.42	8,500.00	8,500.00	.00
30-114-64-64-9-420-71520	Compensation-Substitutes	1,931.72	1,904.28	3,527.08	2,500.00	2,500.00	.00



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G/L Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2022 City Council/Board Approval	Difference Vs 21 Adopted Budget
Fund 30 - School General Fund							
EXPENSE							
Locations 114 - West Salem Elementary							
Function 64 - Operation & Maintenance							
Sub-Function 64 - Operation & Maintenance							
Level 9 - District Wide							
Program 420 - Building Services							
30-114-64-64-9-420-72100	FICA	7,160.34	7,248.20	7,391.09	9,083.00	9,619.00	536.00
30-114-64-64-9-420-72210	VRS Pension Contribution	7,616.40	7,264.32	7,483.20	7,636.00	7,728.00	92.00
30-114-64-64-9-420-72220	VRS Hybrid Pension Contribution	.00	.00	79.63	.00	.00	.00
30-114-64-64-9-420-72300	Group Health and Dental Insurance	20,373.12	20,191.44	20,966.88	24,070.00	24,070.00	.00
30-114-64-64-9-420-72400	VRS Group Life Insurance	1,083.36	1,110.48	1,172.10	1,484.00	1,538.00	54.00
30-114-64-64-9-420-72700	Workers Compensation	677.21	690.00	703.00	1,000.00	1,000.00	.00
30-114-64-64-9-420-72750	VRS Retiree Health Care Credit	752.40	710.64	744.74	926.00	969.00	43.00
30-114-64-64-9-420-72850	OPEB ARC	655.00	655.00	655.00	.00	.00	.00
30-114-64-64-9-420-73180	Repair/Maint - Other Contracted	15,071.85	21,410.87	17,837.41	9,500.00	12,833.00	3,333.00
30-114-64-64-9-420-74900	Building Maintenance -City	38,276.27	60,797.94	33,558.23	42,000.00	42,000.00	.00
30-114-64-64-9-420-75001	Telecom/ Internet Services	5,467.16	5,226.10	4,645.70	6,000.00	6,000.00	.00
30-114-64-64-9-420-75004	Utilities - Electric	62,776.20	63,762.12	56,281.68	66,000.00	66,000.00	.00
30-114-64-64-9-420-75005	Utilities - Natural Gas	11,186.66	11,538.57	7,962.65	12,500.00	12,500.00	.00
30-114-64-64-9-420-75009	Utilities - Water and Sewer	8,285.53	22,592.98	9,784.64	12,000.00	12,000.00	.00
30-114-64-64-9-420-76055	Machines, Equipment and Tools <\$5,000	2,642.26	824.34	2,360.91	1,500.00	1,500.00	.00
30-114-64-64-9-420-76110	Supplies - Operational	12,464.06	7,971.08	22,257.10	10,000.00	10,000.00	.00
Program 420 - Building Services Totals		\$293,625.34	\$332,917.25	\$297,979.16	\$325,428.00	\$333,501.00	\$8,073.00
Program 430 - Grounds Services							
30-114-64-64-9-430-74910	Grounds Maintenance-City	13,711.49	16,441.77	17,846.78	14,000.00	14,000.00	.00
Program 430 - Grounds Services Totals		\$13,711.49	\$16,441.77	\$17,846.78	\$14,000.00	\$14,000.00	\$0.00



FY 22 Operating Budget for Presentation

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G/L Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2022 City Council/Board Approval	Difference Vs 21 Adopted Budget
Fund	30 - School General Fund						
	EXPENSE						
Locations	114 - West Salem Elementary						
Function	64 - Operation & Maintenance						
Sub-Function	64 - Operation & Maintenance						
	Level 9 - District Wide Totals	\$307,336.83	\$349,359.02	\$315,825.94	\$339,428.00	\$347,501.00	\$8,073.00
Sub-Function	64 - Operation & Maintenance Totals	\$307,336.83	\$349,359.02	\$315,825.94	\$339,428.00	\$347,501.00	\$8,073.00
Function	64 - Operation & Maintenance Totals	\$307,336.83	\$349,359.02	\$315,825.94	\$339,428.00	\$347,501.00	\$8,073.00
Function	68 - Technology						
Sub-Function	10 - Classroom Instruction						
Level	9 - District Wide						
Program	800 - Technology						
30-114-68-10-9-800-71139	Compensation-ITRT	15,379.83	15,864.45	16,395.75	16,121.00	16,121.00	.00
30-114-68-10-9-800-72100	FICA	1,139.36	1,171.13	1,205.41	1,233.00	1,233.00	.00
30-114-68-10-9-800-72210	VRS Pension Contribution	2,472.60	2,450.80	2,527.70	2,679.00	2,679.00	.00
30-114-68-10-9-800-72300	Group Health and Dental Insurance	1,746.03	1,756.07	1,923.04	2,486.00	2,486.00	.00
30-114-68-10-9-800-72400	VRS Group Life Insurance	198.48	204.80	211.20	216.00	216.00	.00
30-114-68-10-9-800-72750	VRS Retiree Health Care Credit	186.36	187.60	193.50	195.00	195.00	.00
30-114-68-10-9-800-73175	Repair/Maint- Computer	3,000.00	2,852.92	2,094.15	3,000.00	3,000.00	.00
30-114-68-10-9-800-76305	ITRT	253.87	444.48	366.75	450.00	450.00	.00
30-114-68-10-9-800-76515	Software-Instructional	2,251.64	2,613.74	4,134.30	4,300.00	4,850.00	550.00
30-114-68-10-9-800-76530	Computer Supplies	4,430.03	4,476.93	3,491.14	4,485.00	4,485.00	.00
30-114-68-10-9-800-78050	Technology Addl VPSA Eligible	11,463.86	20,317.51	20,400.00	20,400.00	20,600.00	200.00
	Program 800 - Technology Totals	\$42,522.06	\$52,340.43	\$52,942.94	\$55,565.00	\$56,315.00	\$750.00
	Level 9 - District Wide Totals	\$42,522.06	\$52,340.43	\$52,942.94	\$55,565.00	\$56,315.00	\$750.00
Sub-Function	10 - Classroom Instruction Totals	\$42,522.06	\$52,340.43	\$52,942.94	\$55,565.00	\$56,315.00	\$750.00
Function	68 - Technology Totals	\$42,522.06	\$52,340.43	\$52,942.94	\$55,565.00	\$56,315.00	\$750.00
Locations	114 - West Salem Elementary Totals	\$3,381,992.95	\$3,493,229.49	\$3,567,246.63	\$3,665,665.00	\$3,498,157.00	(\$167,508.00)



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G/L Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2022 City Council/Board Approval	Difference Vs 21 Adopted Budget
Fund 30 - School General Fund							
EXPENSE							
Locations 115 - South Salem Elementary							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 2 - Elementary							
Program 110 - Regular Instruction							
30-115-61-10-2-110-71120	Compensation-Instructional Salaries	1,266,751.29	1,264,022.29	1,300,293.39	1,322,662.00	1,339,030.00	16,368.00
30-115-61-10-2-110-71151	Compensation-Instructional Asst	68,046.38	84,015.28	72,715.49	73,232.00	73,728.00	496.00
30-115-61-10-2-110-71520	Compensation-Substitutes	45,248.17	60,731.68	56,883.73	50,000.00	50,000.00	.00
30-115-61-10-2-110-71522	Compensation-REWIP Retirees	41,293.10	30,251.11	23,575.37	33,850.00	13,466.00	(20,384.00)
30-115-61-10-2-110-71650	Compensation-NBC Teacher Bonus	14,999.88	10,000.00	5,000.00	5,000.00	5,000.00	.00
30-115-61-10-2-110-72100	FICA	101,185.02	101,950.70	101,221.01	113,774.00	107,978.00	(5,796.00)
30-115-61-10-2-110-72210	VRS Pension Contribution	187,925.18	192,506.77	196,580.30	231,998.00	223,208.00	(8,790.00)
30-115-61-10-2-110-72220	VRS Hybrid Pension Contribution	27,888.46	21,511.06	20,584.56	.00	.00	.00
30-115-61-10-2-110-72300	Group Health and Dental Insurance	198,359.99	192,472.88	194,854.30	188,955.00	188,955.00	.00
30-115-61-10-2-110-72400	VRS Group Life Insurance	17,323.34	17,950.36	18,143.40	18,705.00	17,996.00	(709.00)
30-115-61-10-2-110-72510	Hybrid Disability Insurance	474.10	350.81	331.33	.00	.00	.00
30-115-61-10-2-110-72700	Workers Compensation	8,182.94	8,339.00	8,490.00	10,000.00	10,000.00	.00
30-115-61-10-2-110-72750	VRS Retiree Health Care Credit	16,265.72	16,378.99	16,619.80	16,890.00	16,250.00	(640.00)
30-115-61-10-2-110-72850	OPEB ARC	8,076.00	8,076.00	8,076.00	.00	.00	.00
30-115-61-10-2-110-73153	Repair & Maint - Music Dept	450.66	449.15	444.90	450.00	450.00	.00
30-115-61-10-2-110-73154	Repair & Maint - PE Equipment	164.00	161.80	164.00	164.00	164.00	.00
30-115-61-10-2-110-76010	Agenda Books	1,200.00	1,103.90	1,200.00	1,240.00	1,240.00	.00
30-115-61-10-2-110-76015	Allotment	21,042.87	21,011.72	20,868.25	19,547.00	18,952.00	(595.00)



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G/L Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2022 City Council/Board Approval	Difference Vs 21 Adopted Budget
Fund 30 - School General Fund							
EXPENSE							
Locations 115 - South Salem Elementary							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 2 - Elementary							
Program 110 - Regular Instruction							
30-115-61-10-2-110-76045	Furniture and Equip <\$5,000	750.00	747.35	1,749.82	500.00	500.00	.00
30-115-61-10-2-110-76085	School Improvement	100.00	100.00	109.67	100.00	100.00	.00
30-115-61-10-2-110-76135	Art Supplies and Equipment <\$5,000	1,244.84	1,244.48	1,244.09	1,000.00	1,000.00	.00
30-115-61-10-2-110-76195	Career Education	59.97	97.41	.00	.00	.00	.00
30-115-61-10-2-110-76350	Music	454.11	455.22	459.55	456.00	450.00	(6.00)
30-115-61-10-2-110-76360	Physical Education	715.52	720.01	723.60	720.00	720.00	.00
30-115-61-10-2-110-76365	Reading	610.39	513.11	836.79	610.00	610.00	.00
30-115-61-10-2-110-76485	Supplies - Kindergarten	1,040.65	1,040.36	1,037.96	850.00	670.00	(180.00)
30-115-61-10-2-110-76490	Supplies - First Grade	804.95	799.39	775.30	1,000.00	1,000.00	.00
30-115-61-10-2-110-76495	Supplies - Second Grade	869.12	880.00	880.03	900.00	900.00	.00
30-115-61-10-2-110-76500	Supplies - Third Grade	700.44	701.83	719.94	1,000.00	850.00	(150.00)
30-115-61-10-2-110-76505	Supplies - Fourth Grade	698.80	700.54	692.00	1,100.00	975.00	(125.00)
30-115-61-10-2-110-76510	Supplies - Fifth Grade	841.16	799.99	792.81	800.00	931.00	131.00
Program 110 - Regular Instruction Totals		\$2,033,767.05	\$2,040,083.19	\$2,056,067.39	\$2,095,503.00	\$2,075,123.00	(\$20,380.00)
Program 120 - Special Education							
30-115-61-10-2-120-71120	Compensation-Instructional Salaries	200,630.74	176,294.87	176,651.59	176,554.00	233,850.00	57,296.00
30-115-61-10-2-120-71151	Compensation-Instructional Asst	18,212.18	16,807.56	17,313.88	17,300.00	17,300.00	.00
30-115-61-10-2-120-71520	Compensation-Substitutes	3,380.35	3,494.10	1,990.57	.00	.00	.00
30-115-61-10-2-120-72100	FICA	15,766.21	14,137.83	14,578.96	14,830.00	19,213.00	4,383.00



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Fund 30 - School General Fund							
EXPENSE							
Locations 115 - South Salem Elementary							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 2 - Elementary							
Program 120 - Special Education							
30-115-61-10-2-120-72210	VRS Pension Contribution	28,359.72	23,131.40	19,207.30	32,219.00	41,741.00	9,522.00
30-115-61-10-2-120-72220	VRS Hybrid Pension Contribution	7,676.76	7,486.70	11,189.00	.00	.00	.00
30-115-61-10-2-120-72300	Group Health and Dental Insurance	29,627.12	24,333.52	23,729.56	34,118.00	34,118.00	.00
30-115-61-10-2-120-72400	VRS Group Life Insurance	2,892.48	2,558.10	2,539.50	2,598.00	3,365.00	767.00
30-115-61-10-2-120-72510	Hybrid Disability Insurance	114.30	90.23	199.98	.00	.00	.00
30-115-61-10-2-120-72750	VRS Retiree Health Care Credit	2,715.96	2,343.30	2,326.20	2,346.00	3,039.00	693.00
30-115-61-10-2-120-72800	Termination Pay for Vac/Sick Leave	.00	.00	5,460.00	.00	.00	.00
30-115-61-10-2-120-76390	Sp Ed LD	547.25	424.84	541.08	625.00	625.00	.00
30-115-61-10-2-120-76392	Sp Ed CC	1,117.03	1,023.09	1,041.39	1,000.00	1,500.00	500.00
30-115-61-10-2-120-76415	Sp Ed BD	.00	288.70	.00	.00	.00	.00
Program 120 - Special Education Totals		\$311,040.10	\$272,414.24	\$276,769.01	\$281,590.00	\$354,751.00	\$73,161.00
Level 2 - Elementary Totals		\$2,344,807.15	\$2,312,497.43	\$2,332,836.40	\$2,377,093.00	\$2,429,874.00	\$52,781.00
Sub-Function 10 - Classroom Instruction Totals		\$2,344,807.15	\$2,312,497.43	\$2,332,836.40	\$2,377,093.00	\$2,429,874.00	\$52,781.00
Sub-Function 21 - Student Guidance							
Level 2 - Elementary							
Program 110 - Regular Instruction							
30-115-61-21-2-110-71124	Compensation-Guidance Counselors	58,272.04	56,956.81	58,729.95	61,821.00	75,571.00	13,750.00
30-115-61-21-2-110-72100	FICA	4,357.77	4,259.96	4,445.42	4,729.00	5,781.00	1,052.00
30-115-61-21-2-110-72210	VRS Pension Contribution	9,493.68	8,849.37	9,208.83	10,275.00	12,560.00	2,285.00
30-115-61-21-2-110-72300	Group Health and Dental Insurance	9,246.09	8,894.85	9,527.21	3,529.00	3,529.00	.00
30-115-61-21-2-110-72400	VRS Group Life Insurance	762.00	739.59	769.41	828.00	1,013.00	185.00



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Fund 30 - School General Fund							
EXPENSE							
Locations 115 - South Salem Elementary							
Function 61 - Instruction							
Sub-Function 21 - Student Guidance							
Level 2 - Elementary							
Program 110 - Regular Instruction							
30-115-61-21-2-110-72750	VRS Retiree Health Care Credit	715.56	677.37	704.80	748.00	914.00	166.00
30-115-61-21-2-110-76195	Career Education	72.23	26.97	110.49	135.00	135.00	.00
30-115-61-21-2-110-76285	Guidance	275.00	257.89	261.25	275.00	275.00	.00
Program 110 - Regular Instruction Totals		\$83,194.37	\$80,662.81	\$83,757.36	\$82,340.00	\$99,778.00	\$17,438.00
Program 120 - Special Education							
30-115-61-21-2-120-71124	Compensation-Guidance Counselors	.00	2,982.23	3,091.05	.00	.00	.00
30-115-61-21-2-120-72100	FICA	.00	222.99	233.97	.00	.00	.00
30-115-61-21-2-120-72210	VRS Pension Contribution	.00	549.03	484.67	.00	.00	.00
30-115-61-21-2-120-72300	Group Health and Dental Insurance	.00	468.15	501.43	.00	.00	.00
30-115-61-21-2-120-72400	VRS Group Life Insurance	.00	45.61	40.49	.00	.00	.00
30-115-61-21-2-120-72750	VRS Retiree Health Care Credit	.00	41.93	37.10	.00	.00	.00
30-115-61-21-2-120-76195	Career Education	.00	.00	5.82	.00	.00	.00
30-115-61-21-2-120-76285	Guidance	.00	13.57	13.75	.00	.00	.00
Program 120 - Special Education Totals		\$0.00	\$4,323.51	\$4,408.28	\$0.00	\$0.00	\$0.00
Level 2 - Elementary Totals		\$83,194.37	\$84,986.32	\$88,165.64	\$82,340.00	\$99,778.00	\$17,438.00
Sub-Function 21 - Student Guidance Totals		\$83,194.37	\$84,986.32	\$88,165.64	\$82,340.00	\$99,778.00	\$17,438.00
Sub-Function 32 - Instr. Sup. - Media Services							
Level 2 - Elementary							
Program 110 - Regular Instruction							
30-115-61-32-2-110-71122	Compensation-Librarians	62,779.07	64,652.64	66,779.35	66,797.00	66,795.00	(2.00)
30-115-61-32-2-110-71650	Compensation-NBC Teacher Bonus	4,999.96	5,000.00	5,000.00	.00	.00	.00
30-115-61-32-2-110-72100	FICA	5,064.20	5,254.78	5,309.00	5,110.00	5,110.00	.00



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Fund 30 - School General Fund							
EXPENSE							
Locations 115 - South Salem Elementary							
Function 61 - Instruction							
Sub-Function 32 - Instr. Sup. - Media Services							
Level 2 - Elementary							
Program 110 - Regular Instruction							
30-115-61-32-2-110-72210	VRS Pension Contribution	10,086.12	10,004.50	10,318.50	11,102.00	11,102.00	.00
30-115-61-32-2-110-72300	Group Health and Dental Insurance	6,552.36	6,009.52	5,975.76	8,529.00	8,529.00	.00
30-115-61-32-2-110-72400	VRS Group Life Insurance	809.64	835.80	862.10	895.00	895.00	.00
30-115-61-32-2-110-72750	VRS Retiree Health Care Credit	760.20	765.60	789.70	808.00	808.00	.00
30-115-61-32-2-110-73130	Repair/Maint - Audio/Visual	818.08	850.00	850.00	850.00	850.00	.00
30-115-61-32-2-110-76155	Audio Visual Media	1,100.00	1,100.00	989.83	1,100.00	1,100.00	.00
30-115-61-32-2-110-76325	Library Books and Supplies	1,372.10	1,484.31	1,401.16	1,575.00	1,575.00	.00
30-115-61-32-2-110-76330	Library Reference Materials	890.52	918.02	935.35	860.00	860.00	.00
30-115-61-32-2-110-76355	Periodicals	198.00	46.61	200.00	200.00	200.00	.00
Program 110 - Regular Instruction Totals		\$95,430.25	\$96,921.78	\$99,410.75	\$97,826.00	\$97,824.00	(\$2.00)
Level 2 - Elementary Totals		\$95,430.25	\$96,921.78	\$99,410.75	\$97,826.00	\$97,824.00	(\$2.00)
Sub-Function 32 - Instr. Sup. - Media Services Totals		\$95,430.25	\$96,921.78	\$99,410.75	\$97,826.00	\$97,824.00	(\$2.00)
Sub-Function 41 - Admin. Principals Office							
Level 2 - Elementary							
Program 110 - Regular Instruction							
30-115-61-41-2-110-71126	Compensation-Principals	105,669.36	96,321.96	102,149.04	102,149.00	102,149.00	.00
30-115-61-41-2-110-71127	Compensation-Asst Principals	73,369.81	58,728.24	61,910.06	73,698.00	62,448.00	(11,250.00)
30-115-61-41-2-110-71150	Compensation-Clerical	41,724.60	42,853.94	32,811.62	33,699.00	33,699.00	.00
30-115-61-41-2-110-71200	Compensation-OT	866.07	1,570.39	103.27	2,000.00	2,000.00	.00
30-115-61-41-2-110-71520	Compensation-Substitutes	961.64	1,995.72	437.36	.00	.00	.00



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G/L Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2022 City Council/Board Approval	Difference Vs 21 Adopted Budget
Fund 30 - School General Fund							
EXPENSE							
Locations 115 - South Salem Elementary							
Function 61 - Instruction							
Sub-Function 41 - Admin. Principals Office							
Level 2 - Elementary							
Program 110 - Regular Instruction							
30-115-61-41-2-110-71522	Compensation-REWIP Retirees	.00	9,735.43	10,546.94	.00	.00	.00
30-115-61-41-2-110-72100	FICA	16,130.52	15,027.30	14,840.24	15,323.00	15,323.00	.00
30-115-61-41-2-110-72210	VRS Pension Contribution	35,759.20	30,787.74	25,652.00	32,957.00	32,957.00	.00
30-115-61-41-2-110-72220	VRS Hybrid Pension Contribution	.00	.00	5,283.96	.00	.00	.00
30-115-61-41-2-110-72300	Group Health and Dental Insurance	21,517.62	21,879.96	20,656.80	25,588.00	25,588.00	.00
30-115-61-41-2-110-72400	VRS Group Life Insurance	2,870.36	2,572.18	2,584.60	2,657.00	2,657.00	.00
30-115-61-41-2-110-72510	Hybrid Disability Insurance	.00	.00	80.22	.00	.00	.00
30-115-61-41-2-110-72750	VRS Retiree Health Care Credit	2,695.10	2,356.22	2,367.60	2,399.00	2,399.00	.00
30-115-61-41-2-110-72800	Termination Pay for Vac/Sick Leave	21,792.60	6,611.10	.00	.00	.00	.00
30-115-61-41-2-110-73160	Repair/Maint - School Office Equipment	27,693.27	16,191.79	12,884.80	14,155.00	14,155.00	.00
30-115-61-41-2-110-75521	Travel-Principals	1,060.56	1,115.36	137.01	1,000.00	1,000.00	.00
30-115-61-41-2-110-75803	Dues-Accreditation	380.00	380.00	380.00	240.00	240.00	.00
Program 110 - Regular Instruction Totals		\$352,490.71	\$308,127.33	\$292,825.52	\$305,865.00	\$294,615.00	(\$11,250.00)
Level 2 - Elementary Totals		\$352,490.71	\$308,127.33	\$292,825.52	\$305,865.00	\$294,615.00	(\$11,250.00)
Sub-Function 41 - Admin. Principals Office Totals		\$352,490.71	\$308,127.33	\$292,825.52	\$305,865.00	\$294,615.00	(\$11,250.00)
Function 61 - Instruction Totals		\$2,875,922.48	\$2,802,532.86	\$2,813,238.31	\$2,863,124.00	\$2,922,091.00	\$58,967.00
Function 62 - Administration, Attend. & Health							
Sub-Function 62 - Admin, Attend. & Health							
Level 9 - District Wide							
Program 222 - Health Services							
30-115-62-9-222-76100	Supplies - Nursing	508.63	529.01	523.44	567.00	567.00	.00
Program 222 - Health Services Totals		\$508.63	\$529.01	\$523.44	\$567.00	\$567.00	\$0.00



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G/L Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2022 City Council/Board Approval	Difference Vs 21 Adopted Budget
Fund 30 - School General Fund							
EXPENSE							
Locations 115 - South Salem Elementary							
Function 62 - Administration, Attend. & Health							
Sub-Function 62 - Admin, Attend. & Health							
Level 9 - District Wide Totals		\$508.63	\$529.01	\$523.44	\$567.00	\$567.00	\$0.00
Sub-Function 62 - Admin, Attend. & Health Totals		\$508.63	\$529.01	\$523.44	\$567.00	\$567.00	\$0.00
Function 62 - Administration, Attend. & Health Totals		\$508.63	\$529.01	\$523.44	\$567.00	\$567.00	\$0.00
Function 64 - Operation & Maintenance							
Sub-Function 64 - Operation & Maintenance							
Level 9 - District Wide							
Program 420 - Building Services							
30-115-64-64-9-420-71190	Compensation-Custodians	117,887.85	120,192.86	114,987.44	118,847.00	116,442.00	(2,405.00)
30-115-64-64-9-420-71200	Compensation-OT	5,094.62	5,301.01	8,380.16	8,500.00	8,500.00	.00
30-115-64-64-9-420-71520	Compensation-Substitutes	584.39	49.85	.00	1,000.00	1,000.00	.00
30-115-64-64-9-420-72100	FICA	9,208.13	9,261.89	9,133.19	9,666.00	9,635.00	(31.00)
30-115-64-64-9-420-72210	VRS Pension Contribution	10,387.20	9,871.20	9,673.32	10,105.00	7,986.00	(2,119.00)
30-115-64-64-9-420-72220	VRS Hybrid Pension Contribution	.00	.00	356.32	.00	.00	.00
30-115-64-64-9-420-72300	Group Health and Dental Insurance	22,373.76	22,086.26	26,817.90	16,326.00	16,326.00	.00
30-115-64-64-9-420-72400	VRS Group Life Insurance	1,311.84	1,334.76	1,369.25	1,593.00	1,560.00	(33.00)
30-115-64-64-9-420-72510	Hybrid Disability Insurance	.00	.00	37.76	.00	.00	.00
30-115-64-64-9-420-72700	Workers Compensation	677.21	690.00	703.00	1,000.00	1,000.00	.00
30-115-64-64-9-420-72750	VRS Retiree Health Care Credit	963.48	912.00	930.72	1,068.00	980.00	(88.00)
30-115-64-64-9-420-72850	OPEB ARC	655.00	655.00	655.00	.00	.00	.00
30-115-64-64-9-420-73180	Repair/Maint - Other Contracted	10,948.52	12,307.49	14,641.96	11,000.00	14,333.00	3,333.00
30-115-64-64-9-420-74900	Building Maintenance -City	31,409.10	30,278.67	33,790.03	33,200.00	33,200.00	.00
30-115-64-64-9-420-75001	Telecom/ Internet Services	5,716.97	5,526.83	5,111.66	6,000.00	6,000.00	.00



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Fund 30 - School General Fund							
EXPENSE							
Locations 115 - South Salem Elementary							
Function 64 - Operation & Maintenance							
Sub-Function 64 - Operation & Maintenance							
Level 9 - District Wide							
Program 420 - Building Services							
30-115-64-64-9-420-75004	Utilities - Electric	69,896.38	73,518.22	63,455.26	82,000.00	82,000.00	.00
30-115-64-64-9-420-75005	Utilities - Natural Gas	12,884.36	12,494.04	8,613.68	16,000.00	16,000.00	.00
30-115-64-64-9-420-75009	Utilities - Water and Sewer	8,252.23	8,557.93	7,628.76	11,000.00	11,000.00	.00
30-115-64-64-9-420-76055	Machines, Equipment and Tools <\$5,000	1,696.31	1,495.12	3,228.93	1,708.00	1,708.00	.00
30-115-64-64-9-420-76110	Supplies - Operational	11,524.02	14,052.59	11,732.15	10,000.00	10,000.00	.00
Program 420 - Building Services Totals		\$321,471.37	\$328,585.72	\$321,246.49	\$339,013.00	\$337,670.00	(\$1,343.00)
Program 430 - Grounds Services							
30-115-64-64-9-430-74910	Grounds Maintenance-City	12,303.12	9,755.42	13,742.62	12,000.00	12,000.00	.00
Program 430 - Grounds Services Totals		\$12,303.12	\$9,755.42	\$13,742.62	\$12,000.00	\$12,000.00	\$0.00
Level 9 - District Wide Totals		\$333,774.49	\$338,341.14	\$334,989.11	\$351,013.00	\$349,670.00	(\$1,343.00)
Sub-Function 64 - Operation & Maintenance Totals		\$333,774.49	\$338,341.14	\$334,989.11	\$351,013.00	\$349,670.00	(\$1,343.00)
Function 64 - Operation & Maintenance Totals		\$333,774.49	\$338,341.14	\$334,989.11	\$351,013.00	\$349,670.00	(\$1,343.00)
Function 68 - Technology							
Sub-Function 10 - Classroom Instruction							
Level 9 - District Wide							
Program 800 - Technology							
30-115-68-10-9-800-71139	Compensation-ITRT	15,379.83	15,864.45	16,395.75	16,121.00	16,121.00	.00
30-115-68-10-9-800-72100	FICA	1,139.36	1,171.13	1,205.41	1,233.00	1,233.00	.00
30-115-68-10-9-800-72210	VRS Pension Contribution	2,472.60	2,450.80	2,527.70	2,679.00	2,679.00	.00
30-115-68-10-9-800-72300	Group Health and Dental Insurance	1,746.03	1,756.07	1,923.04	2,486.00	2,486.00	.00
30-115-68-10-9-800-72400	VRS Group Life Insurance	198.48	204.80	211.20	216.00	216.00	.00
30-115-68-10-9-800-72750	VRS Retiree Health Care Credit	186.36	187.60	193.50	195.00	195.00	.00
30-115-68-10-9-800-73175	Repair/Maint- Computer	2,383.07	2,246.38	2,122.49	2,100.00	2,100.00	.00



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Fund 30 - School General Fund							
EXPENSE							
Locations 115 - South Salem Elementary							
Function 68 - Technology							
Sub-Function 10 - Classroom Instruction							
Level 9 - District Wide							
Program 800 - Technology							
30-115-68-10-9-800-76305	ITRT	298.59	299.93	152.65	300.00	300.00	.00
30-115-68-10-9-800-76515	Software-Instructional	2,144.00	2,175.00	2,120.00	2,175.00	2,505.00	330.00
30-115-68-10-9-800-76530	Computer Supplies	945.52	907.40	3,017.44	2,750.00	2,750.00	.00
30-115-68-10-9-800-78050	Technology Addl VPSA Eligible	11,599.71	23,850.99	20,400.00	20,400.00	20,600.00	200.00
Program 800 - Technology Totals		\$38,493.55	\$51,114.55	\$50,269.18	\$50,655.00	\$51,185.00	\$530.00
Level 9 - District Wide Totals		\$38,493.55	\$51,114.55	\$50,269.18	\$50,655.00	\$51,185.00	\$530.00
Sub-Function 10 - Classroom Instruction Totals		\$38,493.55	\$51,114.55	\$50,269.18	\$50,655.00	\$51,185.00	\$530.00
Function 68 - Technology Totals		\$38,493.55	\$51,114.55	\$50,269.18	\$50,655.00	\$51,185.00	\$530.00
Locations 115 - South Salem Elementary Totals		\$3,248,699.15	\$3,192,517.56	\$3,199,020.04	\$3,265,359.00	\$3,323,513.00	\$58,154.00
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	1,469,946.49	1,483,696.35	1,582,330.12	1,587,229.00	1,542,701.00	(44,528.00)
30-116-61-10-2-110-71151	Compensation-Instructional Asst	83,016.63	99,652.13	94,442.81	96,177.00	86,306.00	(9,871.00)
30-116-61-10-2-110-71520	Compensation-Substitutes	42,694.87	48,546.51	41,076.01	36,000.00	36,000.00	.00
30-116-61-10-2-110-71522	Compensation-REWIP Retirees	6,841.97	6,748.40	6,748.40	12,747.00	12,001.00	(746.00)
30-116-61-10-2-110-71650	Compensation-NBC Teacher Bonus	7,499.92	15,000.00	10,000.00	5,000.00	5,000.00	.00
30-116-61-10-2-110-72100	FICA	113,041.23	115,415.98	124,426.36	133,068.00	128,674.00	(4,394.00)
30-116-61-10-2-110-72210	VRS Pension Contribution	234,383.40	222,144.83	213,412.30	279,749.00	270,741.00	(9,008.00)
30-116-61-10-2-110-72220	VRS Hybrid Pension Contribution	17,776.68	24,095.14	45,832.84	.00	.00	.00



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G/L Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2022 City Council/Board Approval	Difference Vs 21 Adopted Budget
Fund 30 - School General Fund							
EXPENSE							
Locations 116 - East Salem Elementary							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 2 - Elementary							
Program 110 - Regular Instruction							
30-116-61-10-2-110-72300	Group Health and Dental Insurance	230,207.77	225,086.22	219,493.84	200,130.00	200,130.00	.00
30-116-61-10-2-110-72400	VRS Group Life Insurance	20,240.61	20,639.45	21,658.90	22,555.00	21,829.00	(726.00)
30-116-61-10-2-110-72510	Hybrid Disability Insurance	294.10	414.92	695.70	.00	.00	.00
30-116-61-10-2-110-72700	Workers Compensation	8,160.37	8,316.00	8,466.00	10,000.00	10,000.00	.00
30-116-61-10-2-110-72750	VRS Retiree Health Care Credit	19,004.89	18,844.45	19,840.40	20,367.00	19,711.00	(656.00)
30-116-61-10-2-110-72800	Termination Pay for Vac/Sick Leave	40.00	.00	.00	.00	.00	.00
30-116-61-10-2-110-72850	OPEB ARC	8,731.00	8,731.00	8,731.00	.00	.00	.00
30-116-61-10-2-110-73153	Repair & Maint - Music Dept	235.23	254.75	247.52	304.00	282.00	(22.00)
30-116-61-10-2-110-73154	Repair & Maint - PE Equipment	171.90	430.20	430.00	138.00	138.00	.00
30-116-61-10-2-110-76010	Agenda Books	1,000.00	1,064.00	1,064.00	1,000.00	1,000.00	.00
30-116-61-10-2-110-76015	Allotment	22,239.96	22,909.22	25,402.00	19,848.00	20,863.00	1,015.00
30-116-61-10-2-110-76045	Furniture and Equip <\$5,000	1,000.00	1,455.20	1,425.00	1,500.00	1,639.00	139.00
30-116-61-10-2-110-76085	School Improvement	100.00	.00	.00	100.00	100.00	.00
30-116-61-10-2-110-76135	Art Supplies and Equipment <\$5,000	1,244.76	1,254.97	1,245.33	1,579.00	1,394.00	(185.00)
30-116-61-10-2-110-76195	Career Education	.00	.00	51.08	54.00	54.00	.00
30-116-61-10-2-110-76350	Music	290.23	272.70	336.76	343.00	347.00	4.00
30-116-61-10-2-110-76360	Physical Education	1,213.10	282.32	655.93	422.00	601.00	179.00
30-116-61-10-2-110-76365	Reading	418.76	200.20	211.64	326.00	327.00	1.00



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Fund 30 - School General Fund							
EXPENSE							
Locations 116 - East Salem Elementary							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 2 - Elementary							
Program 110 - Regular Instruction							
30-116-61-10-2-110-76485	Supplies - Kindergarten	2,041.42	1,811.77	660.00	685.00	699.00	14.00
30-116-61-10-2-110-76490	Supplies - First Grade	311.51	376.37	450.11	669.00	762.00	93.00
30-116-61-10-2-110-76495	Supplies - Second Grade	833.00	453.04	975.61	412.00	396.00	(16.00)
30-116-61-10-2-110-76500	Supplies - Third Grade	667.20	304.16	173.12	724.00	573.00	(151.00)
30-116-61-10-2-110-76505	Supplies - Fourth Grade	344.73	281.45	390.00	636.00	715.00	79.00
30-116-61-10-2-110-76510	Supplies - Fifth Grade	363.38	345.06	233.09	468.00	525.00	57.00
Program 110 - Regular Instruction Totals		\$2,294,355.11	\$2,329,026.79	\$2,431,105.87	\$2,432,230.00	\$2,363,508.00	(\$68,722.00)
Program 120 - Special Education							
30-116-61-10-2-120-71120	Compensation-Instructional Salaries	138,950.76	170,563.80	116,670.43	116,816.00	141,623.00	24,807.00
30-116-61-10-2-120-71151	Compensation-Instructional Asst	16,074.12	16,612.75	17,282.19	17,300.00	30,749.00	13,449.00
30-116-61-10-2-120-71520	Compensation-Substitutes	447.04	962.79	829.20	.00	.00	.00
30-116-61-10-2-120-71522	Compensation-REWIP Retirees	.00	.00	300.15	.00	.00	.00
30-116-61-10-2-120-72100	FICA	11,071.14	13,842.28	10,408.77	10,260.00	13,186.00	2,926.00
30-116-61-10-2-120-72210	VRS Pension Contribution	25,350.72	29,377.70	2,712.60	22,290.00	28,648.00	6,358.00
30-116-61-10-2-120-72220	VRS Hybrid Pension Contribution	.00	.00	18,986.41	.00	.00	.00
30-116-61-10-2-120-72300	Group Health and Dental Insurance	22,892.16	25,067.44	17,628.28	22,080.00	22,080.00	.00
30-116-61-10-2-120-72400	VRS Group Life Insurance	2,034.96	2,454.40	1,812.86	1,797.00	2,310.00	513.00
30-116-61-10-2-120-72510	Hybrid Disability Insurance	.00	.00	225.70	.00	.00	.00
30-116-61-10-2-120-72750	VRS Retiree Health Care Credit	1,910.52	2,248.30	1,660.66	1,623.00	2,086.00	463.00



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Fund 30 - School General Fund							
EXPENSE							
Locations 116 - East Salem Elementary							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 2 - Elementary							
Program 120 - Special Education							
30-116-61-10-2-120-72800	Termination Pay for Vac/Sick Leave	.00	11,960.00	.00	.00	.00	.00
30-116-61-10-2-120-76390	Sp Ed LD	796.62	204.91	311.12	600.00	600.00	.00
30-116-61-10-2-120-76400	Sp Ed ED Preschool	487.75	614.16	643.59	700.00	694.00	(6.00)
30-116-61-10-2-120-76438	Supplies - EL	.00	.00	.00	150.00	286.00	136.00
Program 120 - Special Education Totals		\$220,015.79	\$273,908.53	\$189,471.96	\$193,616.00	\$242,262.00	\$48,646.00
Program 140 - Gifted							
30-116-61-10-2-140-71120	Compensation-Instructional Salaries	57,359.16	48,972.22	.00	.00	.00	.00
30-116-61-10-2-140-72100	FICA	3,482.82	3,052.42	.00	.00	.00	.00
30-116-61-10-2-140-72210	VRS Pension Contribution	9,360.96	7,380.32	.00	.00	.00	.00
30-116-61-10-2-140-72300	Group Health and Dental Insurance	8,343.10	6,825.26	.00	.00	.00	.00
30-116-61-10-2-140-72400	VRS Group Life Insurance	751.44	616.56	.00	.00	.00	.00
30-116-61-10-2-140-72750	VRS Retiree Health Care Credit	705.48	564.88	.00	.00	.00	.00
Program 140 - Gifted Totals		\$80,002.96	\$67,411.66	\$0.00	\$0.00	\$0.00	\$0.00
Program 180 - Pre-K Non- Sp Ed							
30-116-61-10-2-180-71110	Compensation-Administrative	.00	.00	.00	36,250.00	15,059.00	(21,191.00)
30-116-61-10-2-180-71120	Compensation-Instructional Salaries	122,025.60	147,653.04	152,288.04	152,288.00	152,818.00	530.00
30-116-61-10-2-180-72100	FICA	8,540.51	9,931.13	10,395.67	11,650.00	12,843.00	1,193.00
30-116-61-10-2-180-72210	VRS Pension Contribution	19,914.48	15,769.70	16,264.70	25,310.00	27,901.00	2,591.00
30-116-61-10-2-180-72220	VRS Hybrid Pension Contribution	.00	7,382.30	7,614.10	.00	.00	.00
30-116-61-10-2-180-72300	Group Health and Dental Insurance	19,414.88	23,087.78	21,670.70	21,634.00	21,634.00	.00



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Fund 30 - School General Fund							
EXPENSE							
Locations 116 - East Salem Elementary							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 2 - Elementary							
Program 180 - Pre-K Non- Sp Ed							
30-116-61-10-2-180-72400	VRS Group Life Insurance	1,598.52	1,934.30	1,994.90	2,041.00	2,250.00	209.00
30-116-61-10-2-180-72510	Hybrid Disability Insurance	37.20	165.30	147.57	.00	.00	.00
30-116-61-10-2-180-72750	VRS Retiree Health Care Credit	1,500.96	1,771.90	1,827.40	1,843.00	2,031.00	188.00
30-116-61-10-2-180-72800	Termination Pay for Vac/Sick Leave	.00	.00	4,600.00	.00	.00	.00
Program 180 - Pre-K Non- Sp Ed Totals		\$173,032.15	\$207,695.45	\$216,803.08	\$251,016.00	\$234,536.00	(\$16,480.00)
Level 2 - Elementary Totals		\$2,767,406.01	\$2,878,042.43	\$2,837,380.91	\$2,876,862.00	\$2,840,306.00	(\$36,556.00)
Level 3 - Secondary							
Program 140 - Gifted							
30-116-61-10-3-140-71120	Compensation-Instructional Salaries	19,119.72	16,290.71	.00	.00	.00	.00
30-116-61-10-3-140-72100	FICA	1,160.99	1,014.86	.00	.00	.00	.00
30-116-61-10-3-140-72210	VRS Pension Contribution	3,120.36	2,460.09	.00	.00	.00	.00
30-116-61-10-3-140-72300	Group Health and Dental Insurance	2,780.90	2,275.01	.00	.00	.00	.00
30-116-61-10-3-140-72400	VRS Group Life Insurance	250.56	205.53	.00	.00	.00	.00
30-116-61-10-3-140-72750	VRS Retiree Health Care Credit	235.20	188.24	.00	.00	.00	.00
Program 140 - Gifted Totals		\$26,667.73	\$22,434.44	\$0.00	\$0.00	\$0.00	\$0.00
Level 3 - Secondary Totals		\$26,667.73	\$22,434.44	\$0.00	\$0.00	\$0.00	\$0.00
Level 4 - Middle							
Program 140 - Gifted							
30-116-61-10-4-140-71120	Compensation-Instructional Salaries	50,985.96	43,442.02	.00	.00	.00	.00
30-116-61-10-4-140-72100	FICA	3,095.53	2,706.46	.00	.00	.00	.00
30-116-61-10-4-140-72210	VRS Pension Contribution	8,321.04	6,560.39	.00	.00	.00	.00
30-116-61-10-4-140-72300	Group Health and Dental Insurance	7,416.16	6,066.89	.00	.00	.00	.00



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Fund 30 - School General Fund							
EXPENSE							
Locations 116 - East Salem Elementary							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 4 - Middle							
Program 140 - Gifted							
30-116-61-10-4-140-72400	VRS Group Life Insurance	667.80	548.07	.00	.00	.00	.00
30-116-61-10-4-140-72750	VRS Retiree Health Care Credit	627.24	502.08	.00	.00	.00	.00
Program 140 - Gifted Totals		\$71,113.73	\$59,825.91	\$0.00	\$0.00	\$0.00	\$0.00
Level 4 - Middle Totals		\$71,113.73	\$59,825.91	\$0.00	\$0.00	\$0.00	\$0.00
Level 8 - Pre-K							
Program 180 - Pre-K Non- Sp Ed							
30-116-61-10-8-180-71151	Compensation-Instructional Asst	24,554.72	14,168.40	13,199.72	13,853.00	13,449.00	(404.00)
30-116-61-10-8-180-72100	FICA	1,876.17	1,068.16	945.46	1,060.00	1,029.00	(31.00)
30-116-61-10-8-180-72220	VRS Hybrid Pension Contribution	2,249.52	2,215.30	2,108.80	2,303.00	2,235.00	(68.00)
30-116-61-10-8-180-72300	Group Health and Dental Insurance	403.80	423.04	5,836.00	6,500.00	6,500.00	.00
30-116-61-10-8-180-72400	VRS Group Life Insurance	180.60	185.10	176.20	186.00	180.00	(6.00)
30-116-61-10-8-180-72750	VRS Retiree Health Care Credit	169.56	169.50	161.40	168.00	163.00	(5.00)
30-116-61-10-8-180-73037	Contractual Services - Other	.00	.00	1,175.06	.00	.00	.00
30-116-61-10-8-180-73255	Professional Development	95.00	833.74	15.27	.00	.00	.00
30-116-61-10-8-180-76435	Supplies - Instructional	15,314.88	3,392.19	3,965.50	782.00	700.00	(82.00)
Program 180 - Pre-K Non- Sp Ed Totals		\$44,844.25	\$22,455.43	\$27,583.41	\$24,852.00	\$24,256.00	(\$596.00)
Level 8 - Pre-K Totals		\$44,844.25	\$22,455.43	\$27,583.41	\$24,852.00	\$24,256.00	(\$596.00)
Sub-Function 10 - Classroom Instruction Totals		\$2,910,031.72	\$2,982,758.21	\$2,864,964.32	\$2,901,714.00	\$2,864,562.00	(\$37,152.00)
Sub-Function 21 - Student Guidance							
Level 2 - Elementary							
Program 110 - Regular Instruction							
30-116-61-21-2-110-71124	Compensation-Guidance Counselors	51,975.00	50,901.95	52,534.01	55,249.00	68,999.00	13,750.00
30-116-61-21-2-110-72100	FICA	3,823.74	3,749.84	3,860.07	4,227.00	5,278.00	1,051.00



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Fund 30 - School General Fund							
EXPENSE							
Locations 116 - East Salem Elementary							
Function 61 - Instruction							
Sub-Function 21 - Student Guidance							
Level 2 - Elementary							
Program 110 - Regular Instruction							
30-116-61-21-2-110-72210	VRS Pension Contribution	8,482.32	7,908.65	8,229.85	9,182.00	11,468.00	2,286.00
30-116-61-21-2-110-72300	Group Health and Dental Insurance	6,983.90	6,672.89	7,307.25	8,040.00	8,040.00	.00
30-116-61-21-2-110-72400	VRS Group Life Insurance	680.88	660.94	687.61	740.00	925.00	185.00
30-116-61-21-2-110-72750	VRS Retiree Health Care Credit	639.24	605.33	629.85	669.00	835.00	166.00
30-116-61-21-2-110-76285	Guidance	206.11	175.90	121.29	161.00	145.00	(16.00)
Program 110 - Regular Instruction Totals		\$72,791.19	\$70,675.50	\$73,369.93	\$78,268.00	\$95,690.00	\$17,422.00
Program 120 - Special Education							
30-116-61-21-2-120-71124	Compensation-Guidance Counselors	.00	2,665.09	2,764.95	.00	.00	.00
30-116-61-21-2-120-72100	FICA	.00	196.29	203.16	.00	.00	.00
30-116-61-21-2-120-72210	VRS Pension Contribution	.00	490.65	433.15	.00	.00	.00
30-116-61-21-2-120-72300	Group Health and Dental Insurance	.00	351.03	384.59	.00	.00	.00
30-116-61-21-2-120-72400	VRS Group Life Insurance	.00	40.76	36.19	.00	.00	.00
30-116-61-21-2-120-72750	VRS Retiree Health Care Credit	.00	37.47	33.15	.00	.00	.00
30-116-61-21-2-120-76285	Guidance	.00	9.26	6.39	.00	.00	.00
Program 120 - Special Education Totals		\$0.00	\$3,790.55	\$3,861.58	\$0.00	\$0.00	\$0.00
Level 2 - Elementary Totals		\$72,791.19	\$74,466.05	\$77,231.51	\$78,268.00	\$95,690.00	\$17,422.00
Sub-Function 21 - Student Guidance Totals		\$72,791.19	\$74,466.05	\$77,231.51	\$78,268.00	\$95,690.00	\$17,422.00
Sub-Function 32 - Instr. Sup. - Media Services							
Level 2 - Elementary							
Program 110 - Regular Instruction							
30-116-61-32-2-110-71122	Compensation-Librarians	57,526.14	59,191.20	61,082.00	61,033.00	61,032.00	(1.00)



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Fund 30 - School General Fund							
EXPENSE							
Locations 116 - East Salem Elementary							
Function 61 - Instruction							
Sub-Function 32 - Instr. Sup. - Media Services							
Level 2 - Elementary							
Program 110 - Regular Instruction							
30-116-61-32-2-110-72100	FICA	4,194.78	4,311.66	4,440.98	4,669.00	4,669.00	.00
30-116-61-32-2-110-72210	VRS Pension Contribution	9,247.44	9,141.40	9,428.40	10,144.00	10,144.00	.00
30-116-61-32-2-110-72300	Group Health and Dental Insurance	6,983.90	7,023.92	7,691.84	8,040.00	8,040.00	.00
30-116-61-32-2-110-72400	VRS Group Life Insurance	742.32	763.70	787.70	818.00	818.00	.00
30-116-61-32-2-110-72750	VRS Retiree Health Care Credit	696.96	699.60	721.60	738.00	738.00	.00
30-116-61-32-2-110-73130	Repair/Maint - Audio/Visual	999.02	957.84	1,006.21	1,000.00	1,000.00	.00
30-116-61-32-2-110-76155	Audio Visual Media	477.99	494.93	507.78	200.00	200.00	.00
30-116-61-32-2-110-76325	Library Books and Supplies	1,452.76	2,199.18	2,201.57	2,750.00	3,300.00	550.00
30-116-61-32-2-110-76330	Library Reference Materials	890.52	918.02	935.35	.00	.00	.00
30-116-61-32-2-110-76355	Periodicals	352.56	301.50	162.79	300.00	300.00	.00
Program 110 - Regular Instruction Totals		\$83,564.39	\$86,002.95	\$88,966.22	\$89,692.00	\$90,241.00	\$549.00
Level 2 - Elementary Totals		\$83,564.39	\$86,002.95	\$88,966.22	\$89,692.00	\$90,241.00	\$549.00
Sub-Function 32 - Instr. Sup. - Media Services Totals		\$83,564.39	\$86,002.95	\$88,966.22	\$89,692.00	\$90,241.00	\$549.00
Sub-Function 41 - Admin. Principals Office							
Level 2 - Elementary							
Program 110 - Regular Instruction							
30-116-61-41-2-110-71126	Compensation-Principals	103,788.96	105,345.00	99,144.96	99,145.00	99,145.00	.00
30-116-61-41-2-110-71127	Compensation-Asst Principals	75,179.63	72,670.87	72,076.02	73,392.00	73,392.00	.00
30-116-61-41-2-110-71150	Compensation-Clerical	42,154.07	42,914.56	44,243.84	43,353.00	43,353.00	.00
30-116-61-41-2-110-71200	Compensation-OT	3,975.09	2,911.16	2,579.78	4,500.00	4,500.00	.00



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Fund 30 - School General Fund							
EXPENSE							
Locations 116 - East Salem Elementary							
Function 61 - Instruction							
Sub-Function 41 - Admin. Principals Office							
Level 2 - Elementary							
Program 110 - Regular Instruction							
30-116-61-41-2-110-71520	Compensation-Substitutes	997.20	841.76	3,212.16	.00	.00	.00
30-116-61-41-2-110-72100	FICA	15,632.25	16,081.93	15,525.17	16,860.00	16,860.00	.00
30-116-61-41-2-110-72210	VRS Pension Contribution	35,220.72	34,355.74	33,694.74	35,881.00	35,881.00	.00
30-116-61-41-2-110-72300	Group Health and Dental Insurance	24,071.04	24,209.64	22,674.32	24,120.00	24,120.00	.00
30-116-61-41-2-110-72400	VRS Group Life Insurance	2,827.08	2,870.18	2,815.02	2,893.00	2,893.00	.00
30-116-61-41-2-110-72750	VRS Retiree Health Care Credit	2,654.52	2,629.26	2,578.70	2,612.00	2,612.00	.00
30-116-61-41-2-110-73160	Repair/Maint - School Office Equipment	12,921.14	12,417.60	13,940.16	13,000.00	13,000.00	.00
30-116-61-41-2-110-75521	Travel-Principals	814.31	786.76	399.90	1,300.00	1,300.00	.00
30-116-61-41-2-110-75803	Dues-Accreditation	.00	.00	.00	350.00	350.00	.00
Program 110 - Regular Instruction Totals		\$320,236.01	\$318,034.46	\$312,884.77	\$317,406.00	\$317,406.00	\$0.00
Level 2 - Elementary Totals		\$320,236.01	\$318,034.46	\$312,884.77	\$317,406.00	\$317,406.00	\$0.00
Sub-Function 41 - Admin. Principals Office Totals		\$320,236.01	\$318,034.46	\$312,884.77	\$317,406.00	\$317,406.00	\$0.00
Function 61 - Instruction Totals		\$3,386,623.31	\$3,461,261.67	\$3,344,046.82	\$3,387,080.00	\$3,367,899.00	(\$19,181.00)
Function 62 - Administration, Attend. & Health							
Sub-Function 62 - Admin, Attend. & Health							
Level 9 - District Wide							
Program 222 - Health Services							
30-116-62-9-222-76100	Supplies - Nursing	443.10	488.23	469.23	550.00	602.00	52.00
Program 222 - Health Services Totals		\$443.10	\$488.23	\$469.23	\$550.00	\$602.00	\$52.00
Level 9 - District Wide Totals		\$443.10	\$488.23	\$469.23	\$550.00	\$602.00	\$52.00
Sub-Function 62 - Admin, Attend. & Health Totals		\$443.10	\$488.23	\$469.23	\$550.00	\$602.00	\$52.00
Function 62 - Administration, Attend. & Health Totals		\$443.10	\$488.23	\$469.23	\$550.00	\$602.00	\$52.00



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G/L Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2022 City Council/Board Approval	Difference Vs 21 Adopted Budget
Fund 30 - School General Fund							
EXPENSE							
Locations 116 - East Salem Elementary							
Function 64 - Operation & Maintenance							
Sub-Function 64 - Operation & Maintenance							
Level 9 - District Wide							
Program 420 - Building Services							
30-116-64-64-9-420-71190	Compensation-Custodians	95,556.37	97,800.84	101,681.29	102,304.00	102,304.00	.00
30-116-64-64-9-420-71200	Compensation-OT	4,949.31	5,009.58	5,487.99	6,500.00	6,500.00	.00
30-116-64-64-9-420-71520	Compensation-Substitutes	358.92	1,241.27	761.52	1,500.00	1,500.00	.00
30-116-64-64-9-420-72100	FICA	7,191.97	7,343.69	7,547.46	8,285.00	8,285.00	.00
30-116-64-64-9-420-72210	VRS Pension Contribution	8,054.39	7,586.76	7,815.48	7,700.00	7,700.00	.00
30-116-64-64-9-420-72220	VRS Hybrid Pension Contribution	.00	.00	79.58	.00	.00	.00
30-116-64-64-9-420-72300	Group Health and Dental Insurance	21,019.15	21,088.44	22,606.20	22,819.00	22,819.00	.00
30-116-64-64-9-420-72400	VRS Group Life Insurance	1,131.68	1,150.56	1,213.38	1,371.00	1,371.00	.00
30-116-64-64-9-420-72700	Workers Compensation	677.21	690.00	703.00	1,000.00	1,000.00	.00
30-116-64-64-9-420-72750	VRS Retiree Health Care Credit	790.05	739.32	774.36	881.00	881.00	.00
30-116-64-64-9-420-72800	Termination Pay for Vac/Sick Leave	.00	.00	107.04	.00	.00	.00
30-116-64-64-9-420-72850	OPEB ARC	655.00	655.00	655.00	.00	.00	.00
30-116-64-64-9-420-73180	Repair/Maint - Other Contracted	24,739.53	14,117.19	15,946.30	10,500.00	13,833.00	3,333.00
30-116-64-64-9-420-74900	Building Maintenance -City	40,499.36	36,936.60	22,190.72	49,370.00	49,370.00	.00
30-116-64-64-9-420-75001	Telecom/ Internet Services	7,614.46	7,108.47	7,965.53	8,800.00	8,800.00	.00
30-116-64-64-9-420-75004	Utilities - Electric	57,322.55	63,336.40	54,418.35	70,000.00	70,000.00	.00
30-116-64-64-9-420-75005	Utilities - Natural Gas	7,760.76	9,159.92	5,362.74	9,500.00	9,500.00	.00
30-116-64-64-9-420-75009	Utilities - Water and Sewer	6,409.73	6,752.06	5,522.53	9,000.00	9,000.00	.00



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Fund 30 - School General Fund							
EXPENSE							
Locations 116 - East Salem Elementary							
Function 64 - Operation & Maintenance							
Sub-Function 64 - Operation & Maintenance							
Level 9 - District Wide							
Program 420 - Building Services							
30-116-64-64-9-420-76055	Machines, Equipment and Tools <\$5,000	1,780.43	2,712.17	326.77	1,500.00	1,500.00	.00
30-116-64-64-9-420-76110	Supplies - Operational	13,745.88	14,042.83	18,923.82	10,000.00	10,000.00	.00
Program 420 - Building Services Totals		\$300,256.75	\$297,471.10	\$280,089.06	\$321,030.00	\$324,363.00	\$3,333.00
Program 430 - Grounds Services							
30-116-64-64-9-430-74910	Grounds Maintenance-City	11,865.59	16,711.12	11,704.11	14,000.00	14,000.00	.00
Program 430 - Grounds Services Totals		\$11,865.59	\$16,711.12	\$11,704.11	\$14,000.00	\$14,000.00	\$0.00
Level 9 - District Wide Totals		\$312,122.34	\$314,182.22	\$291,793.17	\$335,030.00	\$338,363.00	\$3,333.00
Sub-Function 64 - Operation & Maintenance Totals		\$312,122.34	\$314,182.22	\$291,793.17	\$335,030.00	\$338,363.00	\$3,333.00
Function 64 - Operation & Maintenance Totals		\$312,122.34	\$314,182.22	\$291,793.17	\$335,030.00	\$338,363.00	\$3,333.00
Function 68 - Technology							
Sub-Function 10 - Classroom Instruction							
Level 9 - District Wide							
Program 800 - Technology							
30-116-68-10-9-800-71139	Compensation-ITRT	15,379.83	15,864.45	16,395.75	16,121.00	16,121.00	.00
30-116-68-10-9-800-72100	FICA	1,139.18	1,171.11	1,205.47	1,233.00	1,233.00	.00
30-116-68-10-9-800-72210	VRS Pension Contribution	2,472.60	2,450.71	2,527.80	2,679.00	2,679.00	.00
30-116-68-10-9-800-72300	Group Health and Dental Insurance	1,745.81	1,755.73	1,922.72	2,486.00	2,486.00	.00
30-116-68-10-9-800-72400	VRS Group Life Insurance	198.48	204.62	211.10	216.00	216.00	.00
30-116-68-10-9-800-72750	VRS Retiree Health Care Credit	186.36	187.42	193.30	195.00	195.00	.00
30-116-68-10-9-800-73175	Repair/Maint- Computer	1,471.26	1,134.16	1,073.48	2,100.00	2,100.00	.00
30-116-68-10-9-800-76305	ITRT	350.00	346.34	355.15	350.00	350.00	.00
30-116-68-10-9-800-76515	Software-Instructional	2,419.60	2,121.01	1,904.16	2,950.00	4,450.00	1,500.00
30-116-68-10-9-800-76530	Computer Supplies	6,854.59	6,401.05	2,693.92	6,450.00	10,000.00	3,550.00



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Fund 30 - School General Fund							
EXPENSE							
Locations 116 - East Salem Elementary							
Function 68 - Technology							
Sub-Function 10 - Classroom Instruction							
Level 9 - District Wide							
Program 800 - Technology							
30-116-68-10-9-800-78050	Technology Addl VPSA Eligible	11,671.00	25,617.73	20,400.00	20,400.00	20,600.00	200.00
	Program 800 - Technology Totals	\$43,888.71	\$57,254.33	\$48,882.85	\$55,180.00	\$60,430.00	\$5,250.00
	Level 9 - District Wide Totals	\$43,888.71	\$57,254.33	\$48,882.85	\$55,180.00	\$60,430.00	\$5,250.00
	Sub-Function 10 - Classroom Instruction Totals	\$43,888.71	\$57,254.33	\$48,882.85	\$55,180.00	\$60,430.00	\$5,250.00
	Function 68 - Technology Totals	\$43,888.71	\$57,254.33	\$48,882.85	\$55,180.00	\$60,430.00	\$5,250.00
	Locations 116 - East Salem Elementary Totals	\$3,743,077.46	\$3,833,186.45	\$3,685,192.07	\$3,777,840.00	\$3,767,294.00	(\$10,546.00)
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	51,975.00	53,567.04	55,248.96	56,907.00	58,011.00	1,104.00
30-119-61-10-2-127-71151	Compensation-Instructional Asst	144,160.50	146,614.95	147,784.22	155,071.00	160,917.00	5,846.00
30-119-61-10-2-127-72100	FICA	12,935.75	13,383.37	13,405.65	16,216.00	16,748.00	532.00
30-119-61-10-2-127-72210	VRS Pension Contribution	18,589.83	19,011.50	15,969.40	35,231.00	17,829.00	(17,402.00)
30-119-61-10-2-127-72220	VRS Hybrid Pension Contribution	13,095.00	12,601.19	16,182.54	.00	18,557.00	18,557.00
30-119-61-10-2-127-72300	Group Health and Dental Insurance	72,311.06	61,655.94	59,260.12	67,812.00	66,528.00	(1,284.00)
30-119-61-10-2-127-72400	VRS Group Life Insurance	2,538.07	2,641.02	2,686.36	2,841.00	2,934.00	93.00
30-119-61-10-2-127-72510	Hybrid Disability Insurance	223.19	276.25	248.94	.00	269.00	269.00
30-119-61-10-2-127-72750	VRS Retiree Health Care Credit	2,385.29	2,419.16	2,460.50	2,565.00	2,649.00	84.00
30-119-61-10-2-127-73010	Autism Support Services	.00	.00	.00	2,667.00	2,667.00	.00
30-119-61-10-2-127-73275	Therapeutic Services -Sp Ed	.00	.00	.00	8,000.00	8,500.00	500.00



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Fund 30 - School General Fund							
EXPENSE							
Locations 119 - Regional							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 2 - Elementary							
Program 127 - Regional Sp Ed Program							
30-119-61-10-2-127-73280	Therapeutic Service - Sp Ed - Speech Therapy	.00	.00	.00	400.00	400.00	.00
30-119-61-10-2-127-75529	Travel-Itinerant	1,857.11	.00	.00	500.00	500.00	.00
30-119-61-10-2-127-76435	Supplies - Instructional	187.67	753.01	437.34	1,667.00	1,667.00	.00
Program 127 - Regional Sp Ed Program		\$320,258.47	\$312,923.43	\$313,684.03	\$349,877.00	\$358,176.00	\$8,299.00
Totals							
Level 2 - Elementary Totals		\$320,258.47	\$312,923.43	\$313,684.03	\$349,877.00	\$358,176.00	\$8,299.00
Level 3 - Secondary							
Program 127 - Regional Sp Ed Program							
30-119-61-10-3-127-71120	Compensation-Instructional Salaries	62,955.40	64,758.84	66,790.92	68,795.00	70,131.00	1,336.00
30-119-61-10-3-127-71151	Compensation-Instructional Asst	94,438.71	85,081.57	83,441.55	89,413.00	86,863.00	(2,550.00)
30-119-61-10-3-127-72100	FICA	11,535.55	10,932.61	10,310.66	12,103.00	12,010.00	(93.00)
30-119-61-10-3-127-72210	VRS Pension Contribution	18,662.12	17,234.65	16,507.10	26,294.00	17,889.00	(8,405.00)
30-119-61-10-3-127-72220	VRS Hybrid Pension Contribution	7,084.99	6,839.20	7,577.04	.00	8,088.00	8,088.00
30-119-61-10-3-127-72300	Group Health and Dental Insurance	46,568.37	45,177.14	42,459.36	38,185.00	39,281.00	1,096.00
30-119-61-10-3-127-72400	VRS Group Life Insurance	2,066.75	2,011.25	2,012.10	2,120.00	2,104.00	(16.00)
30-119-61-10-3-127-72510	Hybrid Disability Insurance	121.01	117.80	115.00	.00	115.00	115.00
30-119-61-10-3-127-72750	VRS Retiree Health Care Credit	1,940.43	1,842.35	1,843.20	1,914.00	1,900.00	(14.00)
30-119-61-10-3-127-73010	Autism Support Services	.00	.00	.00	2,667.00	2,667.00	.00
30-119-61-10-3-127-73275	Therapeutic Services -Sp Ed	.00	.00	.00	8,000.00	8,500.00	500.00
30-119-61-10-3-127-73280	Therapeutic Service - Sp Ed - Speech Therapy	.00	.00	.00	400.00	400.00	.00
30-119-61-10-3-127-75529	Travel-Itinerant	306.97	.00	.00	500.00	500.00	.00



FY 22 Operating Budget for Presentation

Budget Year 2022

G/L Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2022 City Council/Board Approval	Difference Vs 21 Adopted Budget
Fund 30 - School General Fund							
EXPENSE							
Locations 119 - Regional							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 3 - Secondary							
Program 127 - Regional Sp Ed Program							
30-119-61-10-3-127-76435	Supplies - Instructional	988.37	534.12	641.59	1,667.00	1,667.00	.00
Program 127 - Regional Sp Ed Program	Totals	\$246,668.67	\$234,529.53	\$231,698.52	\$252,058.00	\$252,115.00	\$57.00
Level 3 - Secondary	Totals	\$246,668.67	\$234,529.53	\$231,698.52	\$252,058.00	\$252,115.00	\$57.00
Level 4 - Middle							
Program 120 - Special Education							
30-119-61-10-4-120-76420	Sp Ed Regional	.00	145.33	.00	.00	.00	.00
Program 120 - Special Education	Totals	\$0.00	\$145.33	\$0.00	\$0.00	\$0.00	\$0.00
Program 127 - Regional Sp Ed Program							
30-119-61-10-4-127-71120	Compensation-Instructional Salaries	59,883.00	61,671.00	63,606.00	65,515.00	66,786.00	1,271.00
30-119-61-10-4-127-71151	Compensation-Instructional Asst	46,328.96	59,891.82	35,499.26	64,667.00	48,164.00	(16,503.00)
30-119-61-10-4-127-72100	FICA	6,720.55	7,978.36	6,933.89	9,959.00	8,794.00	(1,165.00)
30-119-61-10-4-127-72210	VRS Pension Contribution	10,529.25	10,648.12	9,973.40	21,636.00	12,129.00	(9,507.00)
30-119-61-10-4-127-72220	VRS Hybrid Pension Contribution	7,148.00	8,320.37	5,692.20	.00	6,878.00	6,878.00
30-119-61-10-4-127-72300	Group Health and Dental Insurance	40,762.58	37,115.40	25,918.68	39,545.00	40,680.00	1,135.00
30-119-61-10-4-127-72400	VRS Group Life Insurance	1,418.98	1,584.76	1,308.69	1,744.00	1,540.00	(204.00)
30-119-61-10-4-127-72510	Hybrid Disability Insurance	117.66	143.25	86.42	.00	98.00	98.00
30-119-61-10-4-127-72750	VRS Retiree Health Care Credit	1,332.21	1,451.69	1,198.90	1,575.00	1,391.00	(184.00)
30-119-61-10-4-127-73010	Autism Support Services	.00	.00	.00	2,667.00	2,667.00	.00
30-119-61-10-4-127-73275	Therapeutic Services -Sp Ed	.00	.00	.00	8,000.00	8,500.00	500.00
30-119-61-10-4-127-73280	Therapeutic Service - Sp Ed - Speech Therapy	.00	.00	.00	400.00	400.00	.00



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G/L Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2022 City Council/Board Approval	Difference Vs 21 Adopted Budget
Fund 30 - School General Fund							
EXPENSE							
Locations 119 - Regional							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 4 - Middle							
Program 127 - Regional Sp Ed Program							
30-119-61-10-4-127-75529	Travel-Itinerant	1,736.05	.00	.00	500.00	500.00	.00
30-119-61-10-4-127-76435	Supplies - Instructional	499.06	498.02	330.30	1,667.00	1,667.00	.00
Program 127 - Regional Sp Ed Program		\$176,476.30	\$189,302.79	\$150,547.74	\$217,875.00	\$200,194.00	(\$17,681.00)
Totals							
Level 4 - Middle		\$176,476.30	\$189,448.12	\$150,547.74	\$217,875.00	\$200,194.00	(\$17,681.00)
Sub-Function 10 - Classroom Instruction	Totals	\$743,403.44	\$736,901.08	\$695,930.29	\$819,810.00	\$810,485.00	(\$9,325.00)
Function 61 - Instruction	Totals	\$743,403.44	\$736,901.08	\$695,930.29	\$819,810.00	\$810,485.00	(\$9,325.00)
Locations 119 - Regional	Totals	\$743,403.44	\$736,901.08	\$695,930.29	\$819,810.00	\$810,485.00	(\$9,325.00)
Locations 121 - Central Administration							
Function 62 - Administration, Attend. & Health							
Sub-Function 62 - Admin, Attend. & Health							
Level 9 - District Wide							
Program 211 - Board Services							
30-121-62-9-211-71111	Compensation-Board Members	20,000.04	20,000.04	20,000.04	20,001.00	20,001.00	.00
30-121-62-9-211-72100	FICA	1,530.04	1,530.04	1,530.04	1,531.00	1,531.00	.00
30-121-62-9-211-73080	Legal Services	24,835.08	24,048.00	22,671.73	45,000.00	45,000.00	.00
30-121-62-9-211-75300	Insurance - General Liability	18,587.00	45,639.00	44,196.00	54,000.00	54,000.00	.00
30-121-62-9-211-75501	Travel-Board Members	7,383.65	5,335.92	4,710.01	6,000.00	6,000.00	.00
30-121-62-9-211-75802	Dues	26,779.61	28,858.75	26,365.74	26,405.00	27,180.00	775.00
Program 211 - Board Services	Totals	\$99,115.42	\$125,411.75	\$119,473.56	\$152,937.00	\$153,712.00	\$775.00
Program 212 - Exec Admin Services							
30-121-62-9-212-71110	Compensation-Administrative	65,692.08	67,344.00	71,418.84	75,080.00	75,080.00	.00
30-121-62-9-212-71112	Compensation-Superintendent	162,669.24	171,569.28	178,700.10	168,953.00	176,153.00	7,200.00
30-121-62-9-212-71113	Compensation-Asst Superintendent	.00	.00	138,558.00	138,258.00	138,258.00	.00



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G/L Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2022 City Council/Board Approval	Difference Vs 21 Adopted Budget
Fund 30 - School General Fund							
EXPENSE							
Locations 121 - Central Administration							
Function 62 - Administration, Attend. & Health							
Sub-Function 62 - Admin, Attend. & Health							
Level 9 - District Wide							
Program 212 - Exec Admin Services							
30-121-62-62-9-212-71150	Compensation-Clerical	71,552.26	73,582.12	79,322.80	80,978.00	87,384.00	6,406.00
30-121-62-62-9-212-71200	Compensation-OT	1,520.88	1,061.37	1,157.83	3,000.00	3,000.00	.00
30-121-62-62-9-212-71625	Compensation-Travel Allowance	1,200.00	1,200.00	2,400.00	2,400.00	2,400.00	.00
30-121-62-62-9-212-72100	FICA	24,621.74	25,506.83	37,303.38	27,284.00	36,894.00	9,610.00
30-121-62-62-9-212-72210	VRS Pension Contribution	46,591.07	47,288.40	73,984.48	53,074.00	67,508.00	14,434.00
30-121-62-62-9-212-72300	Group Health and Dental Insurance	37,300.59	41,269.56	49,167.60	50,709.00	53,450.00	2,741.00
30-121-62-62-9-212-72400	VRS Group Life Insurance	4,683.98	4,831.08	6,827.64	4,984.00	6,390.00	1,406.00
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	2,257.36	2,300.00	2,340.00	5,000.00	5,000.00	.00
30-121-62-62-9-212-72750	VRS Retiree Health Care Credit	4,396.99	4,425.36	6,254.40	4,566.00	5,770.00	1,204.00
30-121-62-62-9-212-72800	Termination Pay for Vac/Sick Leave	.00	.00	390.54	.00	.00	.00
30-121-62-62-9-212-72802	Deferred Compensation Contribution	18,000.00	19,680.00	20,274.36	20,275.00	20,258.00	(17.00)
30-121-62-62-9-212-72805	Auto Allowance	7,200.00	7,200.00	7,200.00	7,200.00	.00	(7,200.00)
30-121-62-62-9-212-72850	OPEB ARC	2,183.00	2,183.00	2,183.00	.00	.00	.00
30-121-62-62-9-212-73035	Consultants	.00	25,750.00	43,195.00	23,000.00	3,000.00	(20,000.00)
30-121-62-62-9-212-73060	Emergency Notification Services	7,552.50	7,962.50	7,581.50	8,300.00	8,300.00	.00
30-121-62-62-9-212-73115	Printing Services	13,246.51	12,893.89	16,312.29	14,660.00	14,660.00	.00
30-121-62-62-9-212-73160	Repair/Maint - School Office Equipment	4,603.80	3,584.00	3,558.70	13,000.00	13,000.00	.00



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G/L Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2022 City Council/Board Approval	Difference Vs 21 Adopted Budget
Fund 30 - School General Fund							
EXPENSE							
Locations 121 - Central Administration							
Function 62 - Administration, Attend. & Health							
Sub-Function 62 - Admin, Attend. & Health							
Level 9 - District Wide							
Program 212 - Exec Admin Services							
30-121-62-9-212-73205	Software Licensing Fees	54,795.83	66,010.39	68,136.67	76,108.00	71,816.00	(4,292.00)
30-121-62-9-212-75200	Postage	15,540.78	11,260.97	11,017.79	16,164.00	16,164.00	.00
30-121-62-9-212-75503	Travel- Superintendent	5,726.75	6,795.66	5,110.77	6,000.00	6,000.00	.00
30-121-62-9-212-75509	Travel-Asst Superintendent	.00	.00	230.00	.00	3,000.00	3,000.00
30-121-62-9-212-75510	Travel-Director of Administrative Services	1,927.81	2,664.55	2,134.57	1,120.00	1,120.00	.00
30-121-62-9-212-76045	Furniture and Equip <\$5,000	2,829.73	936.07	1,299.00	1,250.00	1,250.00	.00
30-121-62-9-212-76105	Supplies - Office	28,842.19	30,752.86	25,537.21	29,500.00	29,500.00	.00
Program 212 - Exec Admin Services Totals		\$585,392.59	\$638,509.39	\$862,053.97	\$831,321.00	\$845,813.00	\$14,492.00
Program 213 - Information Services							
30-121-62-9-213-73025	Communications Director Services	40,685.00	66,035.00	66,241.00	68,884.00	70,805.00	1,921.00
30-121-62-9-213-73210	Special Report Services-Supt	13,535.66	14,287.60	8,964.26	51,853.00	51,853.00	.00
30-121-62-9-213-74905	Information Technology Services-City	89,373.00	87,327.96	75,801.96	87,086.00	88,255.00	1,169.00
Program 213 - Information Services Totals		\$143,593.66	\$167,650.56	\$151,007.22	\$207,823.00	\$210,913.00	\$3,090.00
Program 214 - Personnel Services							
30-121-62-9-214-71110	Compensation-Administrative	101,451.00	104,001.96	110,295.00	110,295.00	110,295.00	.00
30-121-62-9-214-71150	Compensation-Clerical	63,797.09	64,952.98	65,834.89	65,650.00	65,650.00	.00
30-121-62-9-214-71200	Compensation-OT	449.75	277.12	328.98	750.00	750.00	.00
30-121-62-9-214-71625	Compensation-Travel Allowance	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	.00
30-121-62-9-214-72100	FICA	11,770.00	12,038.55	12,600.99	13,609.00	13,609.00	.00
30-121-62-9-214-72210	VRS Pension Contribution	26,703.88	26,300.40	27,588.24	29,242.00	29,242.00	.00



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G/L Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2022 City Council/Board Approval	Difference Vs 21 Adopted Budget
Fund 30 - School General Fund							
EXPENSE							
Locations 121 - Central Administration							
Function 62 - Administration, Attend. & Health							
Sub-Function 62 - Admin, Attend. & Health							
Level 9 - District Wide							
Program 214 - Personnel Services							
30-121-62-9-214-72300	Group Health and Dental Insurance	21,889.92	20,676.36	19,859.10	24,858.00	24,858.00	.00
30-121-62-9-214-72400	VRS Group Life Insurance	2,143.56	2,197.32	2,305.08	2,358.00	2,358.00	.00
30-121-62-9-214-72700	Workers Compensation	.00	10,000.00	78,953.00	73,640.00	73,640.00	.00
30-121-62-9-214-72750	VRS Retiree Health Care Credit	2,012.64	2,012.76	2,111.40	2,129.00	2,129.00	.00
30-121-62-9-214-73065	Employee Assistance Plan	8,805.00	5,283.00	7,044.00	7,070.00	7,070.00	.00
30-121-62-9-214-73110	Pre-Employment Checks	4,709.26	3,560.00	4,031.00	7,779.00	7,779.00	.00
30-121-62-9-214-73120	Recruiting Fees	3,546.10	4,223.23	1,685.13	4,275.00	4,275.00	.00
30-121-62-9-214-73235	Professional Development -NBC Certification Fees	5,600.00	3,225.00	.00	7,200.00	7,200.00	.00
30-121-62-9-214-73265	Teacher Licensing	245.00	250.00	650.00	250.00	250.00	.00
30-121-62-9-214-75517	Travel-Director of Human Resources	1,053.18	2,561.44	2,681.36	2,940.00	2,940.00	.00
30-121-62-9-214-76475	Wellness Program	.00	.00	645.90	2,000.00	2,000.00	.00
Program 214 - Personnel Services Totals		\$255,376.38	\$262,760.12	\$337,814.07	\$355,245.00	\$355,245.00	\$0.00
Program 216 - Fiscal Services							
30-121-62-9-216-71110	Compensation-Administrative	101,451.00	104,001.96	110,295.00	110,295.00	110,295.00	.00
30-121-62-9-216-71150	Compensation-Clerical	89,180.12	91,436.20	94,024.43	93,904.00	93,904.00	.00
30-121-62-9-216-71200	Compensation-OT	406.38	342.44	291.94	750.00	750.00	.00
30-121-62-9-216-71625	Compensation-Travel Allowance	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	.00
30-121-62-9-216-72100	FICA	12,920.69	13,458.04	14,320.50	15,770.00	15,770.00	.00
30-121-62-9-216-72210	VRS Pension Contribution	31,070.84	30,600.96	32,018.40	33,938.00	33,938.00	.00



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G/L Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2022 City Council/Board Approval	Difference Vs 21 Adopted Budget
Fund 30 - School General Fund							
EXPENSE							
Locations 121 - Central Administration							
Function 62 - Administration, Attend. & Health							
Sub-Function 62 - Admin, Attend. & Health							
Level 9 - District Wide							
Program 216 - Fiscal Services							
30-121-62-9-216-72300	Group Health and Dental Insurance	14,988.03	19,968.24	18,793.74	24,857.00	24,857.00	.00
30-121-62-9-216-72400	VRS Group Life Insurance	2,494.08	2,556.60	2,675.04	2,736.00	2,736.00	.00
30-121-62-9-216-72750	VRS Retiree Health Care Credit	2,341.80	2,341.92	2,450.40	2,471.00	2,471.00	.00
30-121-62-9-216-73005	Audit Fees	9,290.00	8,950.00	11,950.00	16,063.00	16,063.00	.00
30-121-62-9-216-73037	Contractual Services - Other	.00	2,474.00	3,075.00	3,214.00	3,329.00	115.00
30-121-62-9-216-75513	Travel-Director of Business	4,580.78	4,042.47	3,180.01	5,500.00	4,000.00	(1,500.00)
Program 216 - Fiscal Services Totals		\$269,923.72	\$281,372.83	\$294,274.46	\$310,698.00	\$309,313.00	(\$1,385.00)
Level 9 - District Wide Totals		\$1,353,401.77	\$1,475,704.65	\$1,764,623.28	\$1,858,024.00	\$1,874,996.00	\$16,972.00
Sub-Function 62 - Admin, Attend. & Health Totals		\$1,353,401.77	\$1,475,704.65	\$1,764,623.28	\$1,858,024.00	\$1,874,996.00	\$16,972.00
Function 62 - Administration, Attend. & Health Totals		\$1,353,401.77	\$1,475,704.65	\$1,764,623.28	\$1,858,024.00	\$1,874,996.00	\$16,972.00
Function 64 - Operation & Maintenance							
Sub-Function 64 - Operation & Maintenance							
Level 9 - District Wide							
Program 420 - Building Services							
30-121-64-9-420-71187	Compensation-Student Workers	2,700.00	5,595.50	1,112.00	5,000.00	5,000.00	.00
30-121-64-9-420-71190	Compensation-Custodians	51,984.61	53,242.04	52,547.64	54,799.00	25,889.00	(28,910.00)
30-121-64-9-420-71191	Compensation - Const/Maint Mgr	.00	.00	14,287.12	45,000.00	45,094.00	94.00
30-121-64-9-420-71200	Compensation-OT	.00	.00	.00	500.00	500.00	.00
30-121-64-9-420-71660	Temporary Labor	730.00	.00	.00	.00	.00	.00
30-121-64-9-420-72100	FICA	4,038.76	4,328.37	5,237.34	8,055.00	5,851.00	(2,204.00)
30-121-64-9-420-72210	VRS Pension Contribution	2,247.24	1,962.96	1,938.48	1,260.00	595.00	(665.00)



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Fund	30 - School General Fund						
	EXPENSE						
Locations	121 - Central Administration						
Function	64 - Operation & Maintenance						
Sub-Function	64 - Operation & Maintenance						
Level	9 - District Wide						
Program	420 - Building Services						
30-121-64-64-9-420-72300	Group Health and Dental Insurance	15,017.04	14,176.08	13,037.48	19,886.00	11,219.00	(8,667.00)
30-121-64-64-9-420-72400	VRS Group Life Insurance	679.92	696.84	688.15	734.00	347.00	(387.00)
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	451.47	460.00	468.00	1,000.00	1,000.00	.00
30-121-64-64-9-420-72750	VRS Retiree Health Care Credit	358.08	313.80	309.91	362.00	176.00	(186.00)
30-121-64-64-9-420-72800	Termination Pay for Vac/Sick Leave	.00	.00	2,622.72	.00	.00	.00
30-121-64-64-9-420-72810	Uniform Allowance	691.69	.00	.00	.00	.00	.00
30-121-64-64-9-420-72850	OPEB ARC	437.00	437.00	437.00	.00	.00	.00
30-121-64-64-9-420-73180	Repair/Maint - Other Contracted	7,059.77	5,066.54	18,000.56	6,500.00	6,500.00	.00
30-121-64-64-9-420-73195	Safety and OSHA Training	1,164.50	939.26	645.22	1,900.00	1,900.00	.00
30-121-64-64-9-420-74900	Building Maintenance -City	18,633.40	17,910.01	12,258.08	18,000.00	18,000.00	.00
30-121-64-64-9-420-75001	Telecom/ Internet Services	11,980.13	10,922.80	11,507.03	15,900.00	15,900.00	.00
30-121-64-64-9-420-75004	Utilities - Electric	23,076.26	22,995.64	21,419.62	26,000.00	26,000.00	.00
30-121-64-64-9-420-75005	Utilities - Natural Gas	3,936.75	2,628.02	2,068.02	4,000.00	4,000.00	.00
30-121-64-64-9-420-75009	Utilities - Water and Sewer	1,336.19	1,403.40	1,307.62	1,400.00	1,400.00	.00
30-121-64-64-9-420-75302	Insurance -Property	84,548.00	67,158.00	72,493.00	72,000.00	67,895.00	(4,105.00)
30-121-64-64-9-420-76110	Supplies - Operational	2,912.13	4,072.68	4,239.83	2,000.00	4,000.00	2,000.00
Program	420 - Building Services Totals	\$233,982.94	\$214,308.94	\$236,624.82	\$293,296.00	\$250,266.00	(\$43,030.00)
Level	9 - District Wide Totals	\$233,982.94	\$214,308.94	\$236,624.82	\$293,296.00	\$250,266.00	(\$43,030.00)
Sub-Function	64 - Operation & Maintenance Totals	\$233,982.94	\$214,308.94	\$236,624.82	\$293,296.00	\$250,266.00	(\$43,030.00)



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G/L Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2022 City Council/Board Approval	Difference Vs 21 Adopted Budget
Fund 30 - School General Fund							
EXPENSE							
Locations 121 - Central Administration							
Function 64 - Operation & Maintenance Totals		\$233,982.94	\$214,308.94	\$236,624.82	\$293,296.00	\$250,266.00	(\$43,030.00)
Locations 121 - Central Administration Totals		\$1,587,384.71	\$1,690,013.59	\$2,001,248.10	\$2,151,320.00	\$2,125,262.00	(\$26,058.00)
Locations 122 - Central Attend. & Health							
Function 62 - Administration, Attend. & Health							
Sub-Function 62 - Admin, Attend. & Health							
Level 9 - District Wide							
Program 222 - Health Services							
30-122-62-62-9-222-71131 Compensation-School Nurses		307,509.00	313,733.37	320,535.18	320,454.00	318,944.00	(1,510.00)
30-122-62-62-9-222-71520 Compensation-Substitutes		6,708.28	8,148.07	7,335.88	8,000.00	8,000.00	.00
30-122-62-62-9-222-72100 FICA		22,233.75	22,869.44	23,265.59	25,127.00	25,011.00	(116.00)
30-122-62-62-9-222-72210 VRS Pension Contribution		33,507.00	32,836.30	33,610.00	53,259.00	53,008.00	(251.00)
30-122-62-62-9-222-72220 VRS Hybrid Pension Contribution		16,741.44	16,341.20	16,637.20	.00	.00	.00
30-122-62-62-9-222-72300 Group Health and Dental Insurance		26,414.84	23,496.64	23,018.96	39,772.00	39,772.00	.00
30-122-62-62-9-222-72400 VRS Group Life Insurance		4,033.32	4,108.70	4,198.00	4,294.00	4,274.00	(20.00)
30-122-62-62-9-222-72510 Hybrid Disability Insurance		277.00	281.40	252.50	.00	.00	.00
30-122-62-62-9-222-72700 Workers Compensation		1,805.89	1,840.00	1,874.00	3,000.00	3,000.00	.00
30-122-62-62-9-222-72750 VRS Retiree Health Care Credit		3,787.08	3,763.50	3,845.50	3,877.00	3,859.00	(18.00)
30-122-62-62-9-222-72800 Termination Pay for Vac/Sick Leave		40.00	.00	.00	.00	.00	.00
30-122-62-62-9-222-72850 OPEB ARC		2,838.00	2,838.00	2,838.00	.00	.00	.00
30-122-62-62-9-222-73037 Contractual Services - Other		3,000.00	3,955.00	4,130.00	4,080.00	4,080.00	.00
30-122-62-62-9-222-73055 Drug Testing Services/Pledge Program		16,353.22	12,897.75	5,974.75	15,613.00	15,613.00	.00
30-122-62-62-9-222-73085 Maintenance of Records		9,176.60	7,649.92	10,130.54	9,500.00	9,500.00	.00
30-122-62-62-9-222-73115 Printing Services		4,695.00	2,707.50	3,235.54	4,000.00	4,000.00	.00
30-122-62-62-9-222-73255 Professional Development		1,444.15	990.34	618.65	1,200.00	1,200.00	.00



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G/L Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2022 City Council/Board Approval	Difference Vs 21 Adopted Budget
Fund 30 - School General Fund							
EXPENSE							
Locations 122 - Central Attend. & Health							
Function 62 - Administration, Attend. & Health							
Sub-Function 62 - Admin, Attend. & Health							
Level 9 - District Wide							
Program 222 - Health Services							
30-122-62-9-222-73260	Student Assistance Program	3,269.91	1,775.00	.00	2,000.00	2,000.00	.00
30-122-62-9-222-75525	Travel - Health Services Staff	1,362.99	1,435.77	1,573.32	2,974.00	2,974.00	.00
30-122-62-9-222-76100	Supplies - Nursing	2,469.08	2,775.48	15,520.78	9,000.00	9,000.00	.00
Program 222 - Health Services Totals		\$467,666.55	\$464,443.38	\$478,594.39	\$506,150.00	\$504,235.00	(\$1,915.00)
Program 223 - Psych Services							
30-122-62-9-223-71132	Compensation-Psychologists	198,254.04	189,737.88	195,453.72	195,454.00	271,551.00	76,097.00
30-122-62-9-223-72100	FICA	13,830.43	12,505.98	12,698.30	14,952.00	19,925.00	4,973.00
30-122-62-9-223-72210	VRS Pension Contribution	32,355.12	29,751.02	30,647.12	32,484.00	43,287.00	10,803.00
30-122-62-9-223-72300	Group Health and Dental Insurance	25,288.32	26,158.24	24,943.24	29,829.00	29,829.00	.00
30-122-62-9-223-72400	VRS Group Life Insurance	2,597.16	2,485.66	2,560.48	2,619.00	3,490.00	871.00
30-122-62-9-223-72750	VRS Retiree Health Care Credit	2,438.52	2,276.82	2,345.50	2,365.00	3,151.00	786.00
30-122-62-9-223-72800	Termination Pay for Vac/Sick Leave	1,018.66	(.01)	.00	.00	.00	.00
Program 223 - Psych Services Totals		\$275,782.25	\$262,915.59	\$268,648.36	\$277,703.00	\$371,233.00	\$93,530.00
Program 224 - Speech/Audio Services							
30-122-62-9-224-71185	Compensation- Speech and Vision Teachers	250,231.08	276,232.57	283,039.94	283,959.00	377,071.00	93,112.00
30-122-62-9-224-72100	FICA	17,858.04	20,053.07	20,594.25	21,723.00	26,695.00	4,972.00
30-122-62-9-224-72210	VRS Pension Contribution	30,908.40	30,574.70	31,485.20	47,194.00	57,997.00	10,803.00
30-122-62-9-224-72220	VRS Hybrid Pension Contribution	9,929.40	9,794.50	10,077.60	.00	.00	.00
30-122-62-9-224-72300	Group Health and Dental Insurance	26,138.14	18,123.68	16,285.12	29,829.00	29,829.00	.00
30-122-62-9-224-72400	VRS Group Life Insurance	3,277.92	3,372.70	3,472.40	3,805.00	4,676.00	871.00



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G/L Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2022 City Council/Board Approval	Difference Vs 21 Adopted Budget
Fund 30 - School General Fund							
EXPENSE							
Locations 122 - Central Attend. & Health							
Function 62 - Administration, Attend. & Health							
Sub-Function 62 - Admin, Attend. & Health							
Level 9 - District Wide							
Program 224 - Speech/Audio Services							
30-122-62-9-224-72510	Hybrid Disability Insurance	164.30	168.70	153.00	.00	.00	.00
30-122-62-9-224-72750	VRS Retiree Health Care Credit	3,077.88	3,089.60	3,180.80	3,436.00	4,222.00	786.00
Program 224 - Speech/Audio Services		\$341,585.16	\$361,409.52	\$368,288.31	\$389,946.00	\$500,490.00	\$110,544.00
Totals							
Level 9 - District Wide	Totals	\$1,085,033.96	\$1,088,768.49	\$1,115,531.06	\$1,173,799.00	\$1,375,958.00	\$202,159.00
Sub-Function 62 - Admin, Attend. & Health	Totals	\$1,085,033.96	\$1,088,768.49	\$1,115,531.06	\$1,173,799.00	\$1,375,958.00	\$202,159.00
Function 62 - Administration, Attend. & Health	Totals	\$1,085,033.96	\$1,088,768.49	\$1,115,531.06	\$1,173,799.00	\$1,375,958.00	\$202,159.00
Locations 122 - Central Attend. & Health	Totals	\$1,085,033.96	\$1,088,768.49	\$1,115,531.06	\$1,173,799.00	\$1,375,958.00	\$202,159.00
Locations 130 - Transportation							
Function 63 - Pupil Transportation							
Sub-Function 63 - Pupil Transportation							
Level 9 - District Wide							
Program 310 - Transportation Mgmt and Dir							
30-130-63-9-310-71150	Compensation-Clerical	31,629.99	35,184.86	36,114.59	38,997.00	50,257.00	11,260.00
30-130-63-9-310-71173	Compensation-Transportation Supr	59,182.56	61,284.12	63,438.24	62,438.00	63,438.00	1,000.00
30-130-63-9-310-71200	Compensation-OT	346.78	36.63	2.85	.00	.00	.00
30-130-63-9-310-71522	Compensation-REWIP Retirees	141.48	.00	.00	.00	.00	.00
30-130-63-9-310-72100	FICA	6,751.68	7,137.01	7,373.45	7,569.00	8,698.00	1,129.00
30-130-63-9-310-72210	VRS Pension Contribution	14,814.22	15,164.68	15,669.82	16,443.00	18,896.00	2,453.00
30-130-63-9-310-72300	Group Health and Dental Insurance	19,809.05	19,116.32	17,976.04	19,886.00	19,886.00	.00
30-130-63-9-310-72400	VRS Group Life Insurance	1,188.03	1,266.98	1,309.04	1,326.00	1,524.00	198.00
30-130-63-9-310-72700	Workers Compensation	6,546.35	6,671.00	6,792.00	8,000.00	8,000.00	.00
30-130-63-9-310-72750	VRS Retiree Health Care Credit	1,116.44	1,160.52	1,199.22	1,197.00	1,376.00	179.00



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G/L Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2022 City Council/Board Approval	Difference Vs 21 Adopted Budget
Fund 30 - School General Fund							
EXPENSE							
Locations 130 - Transportation							
Function 63 - Pupil Transportation							
Sub-Function 63 - Pupil Transportation							
Level 9 - District Wide							
Program 310 - Transportation Mgmt and Dir							
30-130-63-9-310-72850	OPEB ARC	6,330.00	6,330.00	6,330.00	.00	.00	.00
30-130-63-9-310-74900	Building Maintenance -City	845.23	243.34	949.74	2,000.00	2,000.00	.00
30-130-63-9-310-76045	Furniture and Equip <\$5,000	.00	2,096.57	96.99	.00	.00	.00
Program 310 - Transportation Mgmt and Dir Totals		\$148,701.81	\$155,692.03	\$157,251.98	\$157,856.00	\$174,075.00	\$16,219.00
Program 320 - Vehicle Operation Services							
30-130-63-9-320-71170	Compensation-Bus Drivers	425,671.78	449,133.26	447,463.82	468,322.00	429,126.00	(39,196.00)
30-130-63-9-320-71171	Compensation-Bus Drivers-Field Trips	81,240.18	72,392.98	59,371.91	38,000.00	38,000.00	.00
30-130-63-9-320-71174	Compensation-Substitute Bus Drivers	33,078.10	30,179.79	23,063.91	33,727.00	33,727.00	.00
30-130-63-9-320-71198	Compensation - SOL Summer School	.00	4,261.85	3,878.02	12,500.00	12,500.00	.00
30-130-63-9-320-71199	Compensation - Summer School	46.62	235.52	233.29	.00	.00	.00
30-130-63-9-320-71200	Compensation-OT	3,684.33	7,094.84	4,197.96	7,000.00	7,000.00	.00
30-130-63-9-320-72100	FICA	37,533.03	40,032.55	37,394.74	37,295.00	39,808.00	2,513.00
30-130-63-9-320-72210	VRS Pension Contribution	11,708.48	8,815.76	9,527.50	14,834.00	9,870.00	(4,964.00)
30-130-63-9-320-72220	VRS Hybrid Pension Contribution	5,946.14	5,690.21	5,850.01	.00	.00	.00
30-130-63-9-320-72300	Group Health and Dental Insurance	135,504.64	126,617.16	126,900.24	216,260.00	216,260.00	.00
30-130-63-9-320-72400	VRS Group Life Insurance	5,334.82	5,150.84	5,459.50	5,274.00	5,750.00	476.00
30-130-63-9-320-72510	Hybrid Disability Insurance	814.39	841.22	823.03	.00	.00	.00
30-130-63-9-320-72750	VRS Retiree Health Care Credit	2,820.16	2,319.70	2,458.87	2,372.00	2,918.00	546.00
30-130-63-9-320-72800	Termination Pay for Vac/Sick Leave	720.00	1,190.00	.00	.00	.00	.00



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G/L Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2022 City Council/Board Approval	Difference Vs 21 Adopted Budget
Fund 30 - School General Fund							
EXPENSE							
Locations 130 - Transportation							
Function 63 - Pupil Transportation							
Sub-Function 63 - Pupil Transportation							
Level 9 - District Wide							
Program 320 - Vehicle Operation Services							
30-130-63-9-320-73055	Drug Testing Services/Pledge Program	2,668.53	2,893.47	3,054.50	2,950.00	2,950.00	.00
30-130-63-9-320-73070	Employee Physicals	1,033.00	2,618.00	1,025.00	2,580.00	2,580.00	.00
30-130-63-9-320-73100	Parents-Sp Ed Transportation Payments	1,677.15	2,453.28	1,013.12	1,500.00	3,880.00	2,380.00
30-130-63-9-320-73255	Professional Development	2,174.09	7,881.66	1,925.12	5,700.00	1,500.00	(4,200.00)
30-130-63-9-320-73420	Private Carrier Transportation	14,577.00	40.00	1,120.00	.00	.00	.00
30-130-63-9-320-75304	Insurance - Motor Vehicle	24,947.00	16,283.00	16,636.00	22,100.00	17,995.00	(4,105.00)
30-130-63-9-320-76110	Supplies - Operational	847.90	2,776.42	8,701.66	2,500.00	2,500.00	.00
30-130-63-9-320-76125	Fuel and Lubricants	45,770.51	107,344.08	68,660.35	110,000.00	110,000.00	.00
30-130-63-9-320-76126	Fuel and Lubricants - Field Trips	37,700.40	.00	.00	.00	.00	.00
Program 320 - Vehicle Operation Services	Totals	\$875,498.25	\$896,245.59	\$828,758.55	\$982,914.00	\$936,364.00	(\$46,550.00)
Program 330 - Transportation Monitoring Svcs							
30-130-63-9-330-71172	Compensation-Bus Aides	76,219.34	70,631.84	90,485.96	93,111.00	100,388.00	7,277.00
30-130-63-9-330-71200	Compensation-OT	56.11	.00	.00	.00	.00	.00
30-130-63-9-330-71520	Compensation-Substitutes	17,398.44	9,322.92	4,298.54	7,000.00	7,000.00	.00
30-130-63-9-330-72100	FICA	6,903.03	5,874.61	6,920.63	7,658.00	8,215.00	557.00
30-130-63-9-330-72210	VRS Pension Contribution	1,888.54	1,132.02	1,205.10	2,142.00	2,309.00	167.00
30-130-63-9-330-72220	VRS Hybrid Pension Contribution	1,380.65	1,406.90	2,049.94	.00	.00	.00
30-130-63-9-330-72300	Group Health and Dental Insurance	33,539.23	30,760.76	38,443.54	44,744.00	44,744.00	.00
30-130-63-9-330-72400	VRS Group Life Insurance	960.00	901.25	1,155.50	1,248.00	1,345.00	97.00



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Fund 30 - School General Fund							
EXPENSE							
Locations 130 - Transportation							
Function 63 - Pupil Transportation							
Sub-Function 63 - Pupil Transportation							
Level 9 - District Wide							
Program 330 - Transportation Monitoring Svcs							
30-130-63-63-9-330-72510	Hybrid Disability Insurance	189.15	279.57	365.34	.00	.00	.00
30-130-63-63-9-330-72750	VRS Retiree Health Care Credit	509.85	405.81	520.40	615.00	683.00	68.00
30-130-63-63-9-330-72800	Termination Pay for Vac/Sick Leave	4,560.00	.00	.00	.00	.00	.00
30-130-63-63-9-330-73040	Crossing Guard Services	84,713.35	82,436.31	53,143.98	90,426.00	90,426.00	.00
Program 330 - Transportation Monitoring Svcs Totals		\$228,317.69	\$203,151.99	\$198,588.93	\$246,944.00	\$255,110.00	\$8,166.00
Program 340 - Vehicle Maintenance Services							
30-130-63-63-9-340-71190	Compensation-Custodians	.00	.00	.00	.00	49,063.00	49,063.00
30-130-63-63-9-340-72100	FICA	.00	.00	.00	.00	3,753.00	3,753.00
30-130-63-63-9-340-72210	VRS Pension Contribution	.00	.00	.00	.00	1,128.00	1,128.00
30-130-63-63-9-340-72300	Group Health and Dental Insurance	.00	.00	.00	.00	8,667.00	8,667.00
30-130-63-63-9-340-72400	VRS Group Life Insurance	.00	.00	.00	.00	657.00	657.00
30-130-63-63-9-340-72750	VRS Retiree Health Care Credit	.00	.00	.00	.00	334.00	334.00
30-130-63-63-9-340-73180	Repair/Maint - Other Contracted	.00	6,401.19	7,022.62	1,000.00	1,000.00	.00
30-130-63-63-9-340-74915	Vehicle Maintenance- City	158,376.48	155,384.06	156,993.98	180,000.00	180,000.00	.00
Program 340 - Vehicle Maintenance Services Totals		\$158,376.48	\$161,785.25	\$164,016.60	\$181,000.00	\$244,602.00	\$63,602.00
Program 350 - Bus Regular Purchases							
30-130-63-63-9-350-78030	School Buses and Other Vehicles	.00	153,797.00	38,300.00	300,000.00	300,000.00	.00
Program 350 - Bus Regular Purchases Totals		\$0.00	\$153,797.00	\$38,300.00	\$300,000.00	\$300,000.00	\$0.00
Level 9 - District Wide Totals		\$1,410,894.23	\$1,570,671.86	\$1,386,916.06	\$1,868,714.00	\$1,910,151.00	\$41,437.00
Sub-Function 63 - Pupil Transportation Totals		\$1,410,894.23	\$1,570,671.86	\$1,386,916.06	\$1,868,714.00	\$1,910,151.00	\$41,437.00



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G/L Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2022 City Council/Board Approval	Difference Vs 21 Adopted Budget
Fund 30 - School General Fund							
EXPENSE							
Locations 130 - Transportation							
Function 63 - Pupil Transportation Totals		\$1,410,894.23	\$1,570,671.86	\$1,386,916.06	\$1,868,714.00	\$1,910,151.00	\$41,437.00
Locations 130 - Transportation Totals		\$1,410,894.23	\$1,570,671.86	\$1,386,916.06	\$1,868,714.00	\$1,910,151.00	\$41,437.00
Locations 170 - Non-Departmental							
Function 67 - Debt Service & Fund Transfers							
Sub-Function 67 - Debt Service & Transfers							
Level 9 - District Wide							
Program 720 - Intra Agency Fund							
30-170-67-67-9-720-79311	Transfer To School Capital Projects Fund	1,426,201.00	982,297.76	2,402,801.00	.00	.00	.00
30-170-67-67-9-720-79313	Transfer to School Reserve Fund	607,785.00	756,353.24	424,621.00	.00	.00	.00
30-170-67-67-9-720-79400	Capital Lease Obligation Principal	137,070.83	104,768.02	95,293.48	105,000.00	.00	(105,000.00)
30-170-67-67-9-720-79410	Capital Lease Obligation Interest	5,910.41	.00	9,474.54	14,000.00	.00	(14,000.00)
30-170-67-67-9-720-79598	Pay Increase	.00	.00	.00	.00	2,730,955.00	2,730,955.00
30-170-67-67-9-720-79599	Health Insurance Increase	.00	.00	.00	295,000.00	89,982.00	(205,018.00)
30-170-67-67-9-720-79999	Contingencies	.00	.00	.00	1,566,352.00	.00	(1,566,352.00)
Program 720 - Intra Agency Fund Totals		\$2,176,967.24	\$1,843,419.02	\$2,932,190.02	\$1,980,352.00	\$2,820,937.00	\$840,585.00
Level 9 - District Wide Totals		\$2,176,967.24	\$1,843,419.02	\$2,932,190.02	\$1,980,352.00	\$2,820,937.00	\$840,585.00
Sub-Function 67 - Debt Service & Transfers Totals		\$2,176,967.24	\$1,843,419.02	\$2,932,190.02	\$1,980,352.00	\$2,820,937.00	\$840,585.00
Function 67 - Debt Service & Fund Transfers Totals		\$2,176,967.24	\$1,843,419.02	\$2,932,190.02	\$1,980,352.00	\$2,820,937.00	\$840,585.00
Locations 170 - Non-Departmental Totals		\$2,176,967.24	\$1,843,419.02	\$2,932,190.02	\$1,980,352.00	\$2,820,937.00	\$840,585.00
EXPENSE TOTALS		\$42,209,135.55	\$42,414,717.27	\$43,810,935.98	\$44,471,618.00	\$45,691,446.00	\$1,219,828.00
Fund 30 - School General Fund Totals							
REVENUE TOTALS		\$42,168,501.16	\$43,767,926.65	\$43,868,612.33	\$44,471,618.00	\$45,691,446.00	\$1,219,828.00
EXPENSE TOTALS		\$42,209,135.55	\$42,414,717.27	\$43,810,935.98	\$44,471,618.00	\$45,691,446.00	\$1,219,828.00
Fund 30 - School General Fund Totals		(\$40,634.39)	\$1,353,209.38	\$57,676.35	\$0.00	\$0.00	\$0.00
Net Grand Totals							
REVENUE GRAND TOTALS		\$42,168,501.16	\$43,767,926.65	\$43,868,612.33	\$44,471,618.00	\$45,691,446.00	\$1,219,828.00
EXPENSE GRAND TOTALS		\$42,209,135.55	\$42,414,717.27	\$43,810,935.98	\$44,471,618.00	\$45,691,446.00	\$1,219,828.00
Net Grand Totals		(\$40,634.39)	\$1,353,209.38	\$57,676.35	\$0.00	\$0.00	\$0.00



FY 22 Grant Budget for Presentation

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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	8,294.01	8,355.00	8,386.85	8,387.00	8,387.00	.00
Program 000 - General Revenue Totals		\$8,294.01	\$8,355.00	\$8,386.85	\$8,387.00	\$8,387.00	\$0.00
Level 9 - District Wide Totals		\$8,294.01	\$8,355.00	\$8,386.85	\$8,387.00	\$8,387.00	\$0.00
Sub-Function 00 - Revenues Totals		\$8,294.01	\$8,355.00	\$8,386.85	\$8,387.00	\$8,387.00	\$0.00
Function 00 - Revenue Totals		\$8,294.01	\$8,355.00	\$8,386.85	\$8,387.00	\$8,387.00	\$0.00
Locations 200 - ISAEP Grant Totals		\$8,294.01	\$8,355.00	\$8,386.85	\$8,387.00	\$8,387.00	\$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	74,113.30	75,870.27	49,872.03	77,360.00	78,521.00	1,161.00
Program 000 - General Revenue Totals		\$74,113.30	\$75,870.27	\$49,872.03	\$77,360.00	\$78,521.00	\$1,161.00
Level 9 - District Wide Totals		\$74,113.30	\$75,870.27	\$49,872.03	\$77,360.00	\$78,521.00	\$1,161.00
Sub-Function 00 - Revenues Totals		\$74,113.30	\$75,870.27	\$49,872.03	\$77,360.00	\$78,521.00	\$1,161.00
Function 00 - Revenue Totals		\$74,113.30	\$75,870.27	\$49,872.03	\$77,360.00	\$78,521.00	\$1,161.00
Locations 220 - Race To GED Grant Totals		\$74,113.30	\$75,870.27	\$49,872.03	\$77,360.00	\$78,521.00	\$1,161.00
Locations 230 - Preschool Mini Grants							
Function 00 - Revenue							
Sub-Function 00 - Revenues							
Level 9 - District Wide							
Program 000 - General Revenue							
32-230-00-00-9-000-62210	IDEA Part B Sec 619 Spec Ed Preschool 84.173	11,977.75	10,051.29	21,679.05	18,038.00	18,182.00	144.00
32-230-00-00-9-000-62211	IDEA Part B Sec 619 Spec Ed Preschool Carryover 84.173	4,616.19	2,040.92	6,861.99	.00	.00	.00
Program 000 - General Revenue Totals		\$16,593.94	\$12,092.21	\$28,541.04	\$18,038.00	\$18,182.00	\$144.00
Level 9 - District Wide Totals		\$16,593.94	\$12,092.21	\$28,541.04	\$18,038.00	\$18,182.00	\$144.00
Sub-Function 00 - Revenues Totals		\$16,593.94	\$12,092.21	\$28,541.04	\$18,038.00	\$18,182.00	\$144.00
Function 00 - Revenue Totals		\$16,593.94	\$12,092.21	\$28,541.04	\$18,038.00	\$18,182.00	\$144.00
Locations 230 - Preschool Mini Grants Totals		\$16,593.94	\$12,092.21	\$28,541.04	\$18,038.00	\$18,182.00	\$144.00



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Fund 32 - School Grants Fund							
REVENUE							
Locations 240 - Adult Basic Education Grant							
Function 00 - Revenue							
Sub-Function 00 - Revenues							
Level 9 - District Wide							
Program 000 - General Revenue							
32-240-00-00-9-000-61115	Adult Education	16,215.00	35,583.52	38,085.10	38,086.00	38,463.00	377.00
32-240-00-00-9-000-61121	Adult Literacy	85,853.00	90,801.89	90,801.89	90,802.00	82,462.00	(8,340.00)
32-240-00-00-9-000-62300	Adult Basic Ed 84.002	284,596.54	292,891.61	289,500.62	350,561.00	373,299.00	22,738.00
32-240-00-00-9-000-62305	Corrections Ed & Other Institutionalized Indivs 84.002A	5,529.27	3,624.63	2,076.86	.00	.00	.00
32-240-00-00-9-000-62310	Road to Success in VA Program (RSVP) 93.558	.00	.00	3,935.94	.00	.00	.00
32-240-00-00-9-000-63237	Adult Education Fees	.00	630.00	2,470.00	.00	.00	.00
32-240-00-00-9-000-63238	Lead Agency Fees	250.00	.00	.00	.00	.00	.00
Program 000 - General Revenue Totals		\$392,443.81	\$423,531.65	\$426,870.41	\$479,449.00	\$494,224.00	\$14,775.00
Level 9 - District Wide Totals		\$392,443.81	\$423,531.65	\$426,870.41	\$479,449.00	\$494,224.00	\$14,775.00
Sub-Function 00 - Revenues Totals		\$392,443.81	\$423,531.65	\$426,870.41	\$479,449.00	\$494,224.00	\$14,775.00
Function 00 - Revenue Totals		\$392,443.81	\$423,531.65	\$426,870.41	\$479,449.00	\$494,224.00	\$14,775.00
Locations 240 - Adult Basic Education Grant Totals		\$392,443.81	\$423,531.65	\$426,870.41	\$479,449.00	\$494,224.00	\$14,775.00
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	430,573.42	457,546.38	456,555.74	535,746.00	522,777.00	(12,969.00)
Program 000 - General Revenue Totals		\$430,573.42	\$457,546.38	\$456,555.74	\$535,746.00	\$522,777.00	(\$12,969.00)
Level 9 - District Wide Totals		\$430,573.42	\$457,546.38	\$456,555.74	\$535,746.00	\$522,777.00	(\$12,969.00)
Sub-Function 00 - Revenues Totals		\$430,573.42	\$457,546.38	\$456,555.74	\$535,746.00	\$522,777.00	(\$12,969.00)
Function 00 - Revenue Totals		\$430,573.42	\$457,546.38	\$456,555.74	\$535,746.00	\$522,777.00	(\$12,969.00)
Locations 250 - ESEA Title I Grant Totals		\$430,573.42	\$457,546.38	\$456,555.74	\$535,746.00	\$522,777.00	(\$12,969.00)



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Fund 32 - School Grants Fund							
REVENUE							
Locations 270 - ESEA II A Teacher Qual Grant							
Function 00 - Revenue							
Sub-Function 00 - Revenues							
Level 9 - District Wide							
Program 000 - General Revenue							
32-270-00-00-9-000-62150	NCLB Title II A Improving Teacher Quality 84.367	65,327.27	71,692.97	96,513.58	102,504.00	94,536.00	(7,968.00)
Program 000 - General Revenue Totals		\$65,327.27	\$71,692.97	\$96,513.58	\$102,504.00	\$94,536.00	(\$7,968.00)
Level 9 - District Wide Totals		\$65,327.27	\$71,692.97	\$96,513.58	\$102,504.00	\$94,536.00	(\$7,968.00)
Sub-Function 00 - Revenues Totals		\$65,327.27	\$71,692.97	\$96,513.58	\$102,504.00	\$94,536.00	(\$7,968.00)
Function 00 - Revenue Totals		\$65,327.27	\$71,692.97	\$96,513.58	\$102,504.00	\$94,536.00	(\$7,968.00)
Locations 270 - ESEA II A Teacher Qual Grant Totals		\$65,327.27	\$71,692.97	\$96,513.58	\$102,504.00	\$94,536.00	(\$7,968.00)
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	10,952.69	8,828.09	11,088.38	14,335.00	19,298.00	4,963.00
32-280-00-00-9-000-62061	NCLB Title III A LEP Carryover	.00	.00	2,394.04	.00	.00	.00
32-280-00-00-9-000-62065	Title III A Immigrant Children & Youth 84.365	.00	.00	.00	3,198.00	.00	(3,198.00)
32-280-00-00-9-000-62066	Title III A Immigrant Children & Youth Carryover 84.365	2,413.52	.00	2,777.37	.00	.00	.00
32-280-00-00-9-000-62152	ESL Praxis Prep 84.367	4,000.00	.00	.00	.00	.00	.00
Program 000 - General Revenue Totals		\$17,366.21	\$8,828.09	\$16,259.79	\$17,533.00	\$19,298.00	\$1,765.00
Level 9 - District Wide Totals		\$17,366.21	\$8,828.09	\$16,259.79	\$17,533.00	\$19,298.00	\$1,765.00
Sub-Function 00 - Revenues Totals		\$17,366.21	\$8,828.09	\$16,259.79	\$17,533.00	\$19,298.00	\$1,765.00
Function 00 - Revenue Totals		\$17,366.21	\$8,828.09	\$16,259.79	\$17,533.00	\$19,298.00	\$1,765.00
Locations 280 - ESEA III A Grant Totals		\$17,366.21	\$8,828.09	\$16,259.79	\$17,533.00	\$19,298.00	\$1,765.00
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	605,281.19	715,036.81	594,519.05	759,103.00	790,410.00	31,307.00



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Fund 32 - School Grants Fund							
REVENUE							
Locations 300 - Flow Thru Title VI B Grant							
Function 00 - Revenue							
Sub-Function 00 - Revenues							
Level 9 - District Wide							
Program 000 - General Revenue							
32-300-00-00-9-000-62121	Flow Thru Title VIB Carryover 84.027	134,878.38	42,620.06	150,166.93	.00	.00	.00
Program 000 - General Revenue Totals		\$740,159.57	\$757,656.87	\$744,685.98	\$759,103.00	\$790,410.00	\$31,307.00
Level 9 - District Wide Totals		\$740,159.57	\$757,656.87	\$744,685.98	\$759,103.00	\$790,410.00	\$31,307.00
Sub-Function 00 - Revenues Totals		\$740,159.57	\$757,656.87	\$744,685.98	\$759,103.00	\$790,410.00	\$31,307.00
Function 00 - Revenue Totals		\$740,159.57	\$757,656.87	\$744,685.98	\$759,103.00	\$790,410.00	\$31,307.00
Locations 300 - Flow Thru Title VI B Grant Totals		\$740,159.57	\$757,656.87	\$744,685.98	\$759,103.00	\$790,410.00	\$31,307.00
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	45,843.11	48,877.60	58,898.88	58,027.00	52,552.00	(\$5,475.00)
Program 000 - General Revenue Totals		\$45,843.11	\$48,877.60	\$58,898.88	\$58,027.00	\$52,552.00	(\$5,475.00)
Level 9 - District Wide Totals		\$45,843.11	\$48,877.60	\$58,898.88	\$58,027.00	\$52,552.00	(\$5,475.00)
Sub-Function 00 - Revenues Totals		\$45,843.11	\$48,877.60	\$58,898.88	\$58,027.00	\$52,552.00	(\$5,475.00)
Function 00 - Revenue Totals		\$45,843.11	\$48,877.60	\$58,898.88	\$58,027.00	\$52,552.00	(\$5,475.00)
Locations 310 - Perkins Vocational Ed Grant Totals		\$45,843.11	\$48,877.60	\$58,898.88	\$58,027.00	\$52,552.00	(\$5,475.00)
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	26,400.00	42,792.00	.00	.00	.00	.00
Program 000 - General Revenue Totals		\$26,400.00	\$42,792.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 9 - District Wide Totals		\$26,400.00	\$42,792.00	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function 00 - Revenues Totals		\$26,400.00	\$42,792.00	\$0.00	\$0.00	\$0.00	\$0.00
Function 00 - Revenue Totals		\$26,400.00	\$42,792.00	\$0.00	\$0.00	\$0.00	\$0.00
Locations 340 - School Security Grant Totals		\$26,400.00	\$42,792.00	\$0.00	\$0.00	\$0.00	\$0.00



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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							
32-370-00-00-9-000-61545	High School Program Innovation Implementation Grant	21,467.51	.00	.00	.00	.00	.00
Program 000 - General Revenue Totals		\$21,467.51	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 9 - District Wide Totals		\$21,467.51	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function 00 - Revenues Totals		\$21,467.51	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Function 00 - Revenue Totals		\$21,467.51	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Locations 370 - HS Program Innovation Planning Totals		\$21,467.51	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Locations 400 - VA Preschool Initiative Grants							
Function 00 - Revenue							
Sub-Function 00 - Revenues							
Level 9 - District Wide							
Program 000 - General Revenue							
32-400-00-00-9-000-61615	Virginia Preschool Initiative Grant 240281	69,413.00	139,156.00	147,108.00	181,434.00	159,308.00	(22,126.00)
Program 000 - General Revenue Totals		\$69,413.00	\$139,156.00	\$147,108.00	\$181,434.00	\$159,308.00	(\$22,126.00)
Level 9 - District Wide Totals		\$69,413.00	\$139,156.00	\$147,108.00	\$181,434.00	\$159,308.00	(\$22,126.00)
Sub-Function 00 - Revenues Totals		\$69,413.00	\$139,156.00	\$147,108.00	\$181,434.00	\$159,308.00	(\$22,126.00)
Function 00 - Revenue Totals		\$69,413.00	\$139,156.00	\$147,108.00	\$181,434.00	\$159,308.00	(\$22,126.00)
Locations 400 - VA Preschool Initiative Grants Totals		\$69,413.00	\$139,156.00	\$147,108.00	\$181,434.00	\$159,308.00	(\$22,126.00)
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	30,754.27	25,512.34	18,798.41	39,754.00	.00	(39,754.00)
Program 000 - General Revenue Totals		\$30,754.27	\$25,512.34	\$18,798.41	\$39,754.00	\$0.00	(\$39,754.00)
Level 9 - District Wide Totals		\$30,754.27	\$25,512.34	\$18,798.41	\$39,754.00	\$0.00	(\$39,754.00)
Sub-Function 00 - Revenues Totals		\$30,754.27	\$25,512.34	\$18,798.41	\$39,754.00	\$0.00	(\$39,754.00)
Function 00 - Revenue Totals		\$30,754.27	\$25,512.34	\$18,798.41	\$39,754.00	\$0.00	(\$39,754.00)
Locations 410 - Health Profession Opportunity Totals		\$30,754.27	\$25,512.34	\$18,798.41	\$39,754.00	\$0.00	(\$39,754.00)



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Fund 32 - School Grants Fund							
REVENUE							
Locations 420 - PBIS of the VTSS							
Function 00 - Revenue							
Sub-Function 00 - Revenues							
Level 9 - District Wide							
Program 000 - General Revenue							
32-420-00-00-9-000-61620	PBIS of the VTSS 240427	17,162.12	17,945.43	22,010.95	28,660.00	.00	(\$28,660.00)
32-420-00-00-9-000-61621	PBIS of the VTSS Carryover 240427	.00	7,222.02	.00	.00	.00	.00
Program 000 - General Revenue Totals		\$17,162.12	\$25,167.45	\$22,010.95	\$28,660.00	\$0.00	(\$28,660.00)
Level 9 - District Wide Totals		\$17,162.12	\$25,167.45	\$22,010.95	\$28,660.00	\$0.00	(\$28,660.00)
Sub-Function 00 - Revenues Totals		\$17,162.12	\$25,167.45	\$22,010.95	\$28,660.00	\$0.00	(\$28,660.00)
Function 00 - Revenue Totals		\$17,162.12	\$25,167.45	\$22,010.95	\$28,660.00	\$0.00	(\$28,660.00)
Locations 420 - PBIS of the VTSS Totals		\$17,162.12	\$25,167.45	\$22,010.95	\$28,660.00	\$0.00	(\$28,660.00)
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	1,924.24	.00	.00	.00	.00	.00
Program 000 - General Revenue Totals		\$1,924.24	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 9 - District Wide Totals		\$1,924.24	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function 00 - Revenues Totals		\$1,924.24	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Function 00 - Revenue Totals		\$1,924.24	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Locations 430 - Reg Gov Sch Planning Study Grant Totals		\$1,924.24	\$0.00	\$0.00	\$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	11,778.29	29,520.99	31,612.40	32,611.00	41,476.00	8,865.00
Program 000 - General Revenue Totals		\$11,778.29	\$29,520.99	\$31,612.40	\$32,611.00	\$41,476.00	\$8,865.00
Level 9 - District Wide Totals		\$11,778.29	\$29,520.99	\$31,612.40	\$32,611.00	\$41,476.00	\$8,865.00
Sub-Function 00 - Revenues Totals		\$11,778.29	\$29,520.99	\$31,612.40	\$32,611.00	\$41,476.00	\$8,865.00
Function 00 - Revenue Totals		\$11,778.29	\$29,520.99	\$31,612.40	\$32,611.00	\$41,476.00	\$8,865.00



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Fund 32 - School Grants Fund							
REVENUE							
Locations 440 - Student Supp & Acad Achievement Totals		\$11,778.29	\$29,520.99	\$31,612.40	\$32,611.00	\$41,476.00	\$8,865.00
Locations 460 - Year Round School							
Function 00 - Revenue							
Sub-Function 00 - Revenues							
Level 9 - District Wide							
Program 000 - General Revenue							
32-460-00-00-9-000-61401	Year Round School Planning Grants	.00	.00	12,454.15	.00	.00	.00
32-460-00-00-9-000-61402	Year Round School Start-Up Grant	.00	.00	.00	.00	250,000.00	250,000.00
Program 000 - General Revenue Totals		\$0.00	\$0.00	\$12,454.15	\$0.00	\$250,000.00	\$250,000.00
Level 9 - District Wide Totals		\$0.00	\$0.00	\$12,454.15	\$0.00	\$250,000.00	\$250,000.00
Sub-Function 00 - Revenues Totals		\$0.00	\$0.00	\$12,454.15	\$0.00	\$250,000.00	\$250,000.00
Function 00 - Revenue Totals		\$0.00	\$0.00	\$12,454.15	\$0.00	\$250,000.00	\$250,000.00
Locations 460 - Year Round School Totals		\$0.00	\$0.00	\$12,454.15	\$0.00	\$250,000.00	\$250,000.00
Locations 480 - CARES Act							
Function 00 - Revenue							
Sub-Function 00 - Revenues							
Level 9 - District Wide							
Program 000 - General Revenue							
32-480-00-00-9-000-62260	CARES Act 84.425D	.00	.00	.00	.00	150,000.00	150,000.00
Program 000 - General Revenue Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$150,000.00	\$150,000.00
Level 9 - District Wide Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$150,000.00	\$150,000.00
Sub-Function 00 - Revenues Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$150,000.00	\$150,000.00
Function 00 - Revenue Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$150,000.00	\$150,000.00
Locations 480 - CARES Act Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$150,000.00	\$150,000.00
Locations 500 - CARES GEER 84.425C							
Function 00 - Revenue							
Sub-Function 00 - Revenues							
Level 9 - District Wide							
Program 000 - General Revenue							
32-500-00-00-9-000-62262	CARES Act GEER State Set-aside 84.425C	.00	.00	.00	.00	70,000.00	70,000.00
Program 000 - General Revenue Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$70,000.00	\$70,000.00
Level 9 - District Wide Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$70,000.00	\$70,000.00
Sub-Function 00 - Revenues Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$70,000.00	\$70,000.00



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G/L Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2022 City Council/Board Approval	Difference Vs 21 Adopted Budget
Fund 32 - School Grants Fund							
REVENUE							
Locations 500 - CARES GEER 84.425C							
Function 00 - Revenue Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$70,000.00	\$70,000.00
Locations 500 - CARES GEER 84.425C Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$70,000.00	\$70,000.00
Locations 510 - CARES ESSER 84.425D							
Function 00 - Revenue							
Sub-Function 00 - Revenues							
Level 9 - District Wide							
Program 000 - General Revenue							
32-510-00-00-9-000-62261 CARES Act ESSER State Set-aside 84.425D		.00	.00	.00	.00	26,000.00	26,000.00
Program 000 - General Revenue Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$26,000.00	\$26,000.00
Level 9 - District Wide Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$26,000.00	\$26,000.00
Sub-Function 00 - Revenues Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$26,000.00	\$26,000.00
Function 00 - Revenue Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$26,000.00	\$26,000.00
Locations 510 - CARES ESSER 84.425D Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$26,000.00	\$26,000.00
REVENUE TOTALS		\$1,969,614.07	\$2,126,599.82	\$2,118,568.21	\$2,338,606.00	\$2,775,671.00	\$437,065.00
EXPENSE							
Locations 200 - ISAEP Grant							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 3 - Secondary							
Program 120 - Special Education							
32-200-61-10-3-120-71120 Compensation-Instructional Salaries		7,704.63	7,761.27	7,420.14	7,301.00	7,301.00	.00
32-200-61-10-3-120-72100 FICA		589.38	593.73	720.93	558.00	558.00	.00
32-200-61-10-3-120-76435 Supplies - Instructional		.00	.00	245.78	528.00	528.00	.00
Program 120 - Special Education Totals		\$8,294.01	\$8,355.00	\$8,386.85	\$8,387.00	\$8,387.00	\$0.00
Level 3 - Secondary Totals		\$8,294.01	\$8,355.00	\$8,386.85	\$8,387.00	\$8,387.00	\$0.00
Sub-Function 10 - Classroom Instruction Totals		\$8,294.01	\$8,355.00	\$8,386.85	\$8,387.00	\$8,387.00	\$0.00
Function 61 - Instruction Totals		\$8,294.01	\$8,355.00	\$8,386.85	\$8,387.00	\$8,387.00	\$0.00
Locations 200 - ISAEP Grant Totals		\$8,294.01	\$8,355.00	\$8,386.85	\$8,387.00	\$8,387.00	\$0.00



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Fund 32 - School Grants Fund							
EXPENSE							
Locations 220 - Race To GED Grant							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 7 - Adult							
Program 110 - Regular Instruction							
32-220-61-10-7-110-71120	Compensation-Instructional Salaries	17,612.50	29,600.00	24,306.75	49,282.00	9,825.00	(39,457.00)
32-220-61-10-7-110-71150	Compensation-Clerical	.00	.00	14,555.00	5,145.00	25,727.00	20,582.00
32-220-61-10-7-110-72100	FICA	1,345.69	2,264.00	2,743.29	4,164.00	2,961.00	(1,203.00)
32-220-61-10-7-110-73037	Contractual Services - Other	36,340.75	31,324.15	3,024.52	14,570.00	10,478.00	(4,092.00)
32-220-61-10-7-110-76435	Supplies - Instructional	18,814.36	12,682.12	5,242.47	4,199.00	29,530.00	25,331.00
Program 110 - Regular Instruction Totals		\$74,113.30	\$75,870.27	\$49,872.03	\$77,360.00	\$78,521.00	\$1,161.00
Level 7 - Adult Totals		\$74,113.30	\$75,870.27	\$49,872.03	\$77,360.00	\$78,521.00	\$1,161.00
Sub-Function 10 - Classroom Instruction Totals		\$74,113.30	\$75,870.27	\$49,872.03	\$77,360.00	\$78,521.00	\$1,161.00
Function 61 - Instruction Totals		\$74,113.30	\$75,870.27	\$49,872.03	\$77,360.00	\$78,521.00	\$1,161.00
Locations 220 - Race To GED Grant Totals		\$74,113.30	\$75,870.27	\$49,872.03	\$77,360.00	\$78,521.00	\$1,161.00
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	3,970.49	.00	1,796.20	.00	.00	.00
32-230-61-10-8-180-71151	Compensation-Instructional Asst	10,768.74	11,232.90	15,385.90	15,008.00	16,890.00	1,882.00
32-230-61-10-8-180-72100	FICA	1,127.51	859.31	1,314.42	1,148.00	1,292.00	144.00
32-230-61-10-8-180-72220	VRS Hybrid Pension Contribution	.00	.00	813.78	.00	.00	.00
32-230-61-10-8-180-72300	Group Health and Dental Insurance	.00	.00	104.82	.00	.00	.00
32-230-61-10-8-180-72400	VRS Group Life Insurance	.00	.00	67.98	.00	.00	.00
32-230-61-10-8-180-72510	Hybrid Disability Insurance	.00	.00	16.48	.00	.00	.00
32-230-61-10-8-180-72750	VRS Retiree Health Care Credit	.00	.00	62.28	.00	.00	.00



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Fund 32 - School Grants Fund							
EXPENSE							
Locations 230 - Preschool Mini Grants							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 8 - Pre-K							
Program 180 - Pre-K Non- Sp Ed							
32-230-61-10-8-180-76435	Supplies - Instructional	727.20	.00	8,979.18	1,882.00	.00	(1,882.00)
Program 180 - Pre-K Non- Sp Ed Totals		\$16,593.94	\$12,092.21	\$28,541.04	\$18,038.00	\$18,182.00	\$144.00
Level 8 - Pre-K Totals		\$16,593.94	\$12,092.21	\$28,541.04	\$18,038.00	\$18,182.00	\$144.00
Sub-Function 10 - Classroom Instruction Totals		\$16,593.94	\$12,092.21	\$28,541.04	\$18,038.00	\$18,182.00	\$144.00
Function 61 - Instruction Totals		\$16,593.94	\$12,092.21	\$28,541.04	\$18,038.00	\$18,182.00	\$144.00
Locations 230 - Preschool Mini Grants Totals		\$16,593.94	\$12,092.21	\$28,541.04	\$18,038.00	\$18,182.00	\$144.00
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	213,842.50	211,840.50	188,922.71	244,380.00	225,745.00	(18,635.00)
32-240-61-10-7-170-71150	Compensation-Clerical	1,348.62	.00	9,989.00	.00	.00	.00
32-240-61-10-7-170-72100	FICA	16,499.30	16,082.67	15,170.43	18,695.00	17,729.00	(966.00)
32-240-61-10-7-170-73037	Contractual Services - Other	20,731.81	22,158.15	46,308.79	51,506.00	52,605.00	1,099.00
32-240-61-10-7-170-75202	Telephone Services	452.98	338.66	376.42	600.00	600.00	.00
32-240-61-10-7-170-75530	Travel - Other	.00	.00	52.25	1,000.00	.00	(1,000.00)
32-240-61-10-7-170-76435	Supplies - Instructional	31,721.33	43,101.63	31,151.02	34,380.00	76,620.00	42,240.00
Program 170 - Adult Totals		\$284,596.54	\$293,521.61	\$291,970.62	\$350,561.00	\$373,299.00	\$22,738.00
Program 171 - Adult GAE							
32-240-61-10-7-171-71120	Compensation-Instructional Salaries	.00	13,712.50	6,381.25	12,000.00	30,011.00	18,011.00
32-240-61-10-7-171-71150	Compensation-Clerical	.00	.00	14,180.50	16,460.00	5,000.00	(11,460.00)
32-240-61-10-7-171-72100	FICA	.00	1,049.01	1,572.97	2,178.00	2,679.00	501.00



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Fund 32 - School Grants Fund							
EXPENSE							
Locations 240 - Adult Basic Education Grant							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 7 - Adult							
Program 171 - Adult GAE							
32-240-61-10-7-171-73037	Contractual Services - Other	16,215.00	19,475.93	8,258.00	1,820.00	.00	(1,820.00)
32-240-61-10-7-171-76435	Supplies - Instructional	.00	1,346.08	7,692.38	5,628.00	773.00	(4,855.00)
	Program 171 - Adult GAE Totals	\$16,215.00	\$35,583.52	\$38,085.10	\$38,086.00	\$38,463.00	\$377.00
Program 172 - Adult Leadership							
32-240-61-10-7-172-71110	Compensation-Administrative	73,205.65	74,702.09	56,796.60	56,798.00	52,797.00	(4,001.00)
32-240-61-10-7-172-71150	Compensation-Clerical	.00	.00	3,450.00	5,880.00	.00	(5,880.00)
32-240-61-10-7-172-72100	FICA	350.02	3,050.53	4,838.36	5,024.00	4,039.00	(985.00)
32-240-61-10-7-172-72210	VRS Pension Contribution	.00	.00	.00	18,134.00	19,500.00	1,366.00
32-240-61-10-7-172-72220	VRS Hybrid Pension Contribution	.00	4,019.00	9,681.09	.00	.00	.00
32-240-61-10-7-172-72300	Group Health and Dental Insurance	.00	3,158.60	6,811.56	.00	.00	.00
32-240-61-10-7-172-72400	VRS Group Life Insurance	.00	335.75	783.36	.00	.00	.00
32-240-61-10-7-172-72510	Hybrid Disability Insurance	.00	69.20	142.42	.00	.00	.00
32-240-61-10-7-172-72750	VRS Retiree Health Care Credit	.00	307.60	717.60	.00	.00	.00
32-240-61-10-7-172-73037	Contractual Services - Other	1,522.61	1,923.25	1,357.69	2,500.00	385.00	(2,115.00)
32-240-61-10-7-172-75530	Travel - Other	1,680.50	2,195.44	1,681.82	2,000.00	1,000.00	(1,000.00)
32-240-61-10-7-172-76435	Supplies - Instructional	9,344.22	1,040.43	4,541.39	466.00	4,741.00	4,275.00
	Program 172 - Adult Leadership Totals	\$86,103.00	\$90,801.89	\$90,801.89	\$90,802.00	\$82,462.00	(\$8,340.00)
Program 173 - Adult C&I							
32-240-61-10-7-173-71120	Compensation-Instructional Salaries	.00	.00	1,812.50	.00	.00	.00
32-240-61-10-7-173-72100	FICA	.00	.00	138.65	.00	.00	.00



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Fund 32 - School Grants Fund							
EXPENSE							
Locations 240 - Adult Basic Education Grant							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 7 - Adult							
Program 173 - Adult C&I							
32-240-61-10-7-173-73037	Contractual Services - Other	5,529.27	3,624.63	.00	.00	.00	.00
32-240-61-10-7-173-75530	Travel - Other	.00	.00	5.71	.00	.00	.00
32-240-61-10-7-173-76435	Supplies - Instructional	.00	.00	120.00	.00	.00	.00
Program 173 - Adult C&I Totals		\$5,529.27	\$3,624.63	\$2,076.86	\$0.00	\$0.00	\$0.00
Program 174 - Adult RSVP							
32-240-61-10-7-174-71120	Compensation-Instructional Salaries	.00	.00	3,656.25	.00	.00	.00
32-240-61-10-7-174-72100	FICA	.00	.00	279.69	.00	.00	.00
Program 174 - Adult RSVP Totals		\$0.00	\$0.00	\$3,935.94	\$0.00	\$0.00	\$0.00
Level 7 - Adult Totals		\$392,443.81	\$423,531.65	\$426,870.41	\$479,449.00	\$494,224.00	\$14,775.00
Sub-Function 10 - Classroom Instruction Totals		\$392,443.81	\$423,531.65	\$426,870.41	\$479,449.00	\$494,224.00	\$14,775.00
Function 61 - Instruction Totals		\$392,443.81	\$423,531.65	\$426,870.41	\$479,449.00	\$494,224.00	\$14,775.00
Locations 240 - Adult Basic Education Grant Totals		\$392,443.81	\$423,531.65	\$426,870.41	\$479,449.00	\$494,224.00	\$14,775.00
Locations 250 - ESEA Title I Grant							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 2 - Elementary							
Program 110 - Regular Instruction							
32-250-61-10-2-110-71120	Compensation-Instructional Salaries	203,406.66	198,404.84	193,700.04	201,448.00	138,742.00	(62,706.00)
32-250-61-10-2-110-71151	Compensation-Instructional Asst	41,452.35	29,466.28	60,684.65	85,205.00	110,000.00	24,795.00
32-250-61-10-2-110-72100	FICA	16,353.50	15,428.47	18,234.24	21,929.00	19,029.00	(2,900.00)
32-250-61-10-2-110-72210	VRS Pension Contribution	33,126.14	31,056.50	36,206.62	47,642.00	41,341.00	(6,301.00)
32-250-61-10-2-110-72220	VRS Hybrid Pension Contribution	6,849.48	4,667.50	3,419.08	.00	.00	.00
32-250-61-10-2-110-72300	Group Health and Dental Insurance	50,938.36	41,479.93	25,538.36	54,500.00	22,698.00	(31,802.00)



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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							
32-250-61-10-2-110-72400	VRS Group Life Insurance	3,208.88	2,984.60	3,310.65	3,841.00	3,333.00	(508.00)
32-250-61-10-2-110-72510	Hybrid Disability Insurance	113.30	80.40	45.52	91.00	91.00	.00
32-250-61-10-2-110-72750	VRS Retiree Health Care Credit	3,012.93	2,733.90	3,032.56	3,469.00	3,010.00	(459.00)
32-250-61-10-2-110-73037	Contractual Services - Other	23,884.71	31,336.62	41,874.14	64,807.00	44,504.00	(20,303.00)
32-250-61-10-2-110-73255	Professional Development	2,909.93	600.00	.00	6,000.00	.00	(6,000.00)
32-250-61-10-2-110-75530	Travel - Other	2,091.77	503.44	.00	2,400.00	.00	(2,400.00)
32-250-61-10-2-110-76435	Supplies - Instructional	43,225.41	87,361.31	63,679.88	40,414.00	136,029.00	95,615.00
Program 110 - Regular Instruction Totals		\$430,573.42	\$446,103.79	\$449,725.74	\$531,746.00	\$518,777.00	(\$12,969.00)
Level 2 - Elementary Totals		\$430,573.42	\$446,103.79	\$449,725.74	\$531,746.00	\$518,777.00	(\$12,969.00)
Level 3 - Secondary							
Program 110 - Regular Instruction							
32-250-61-10-3-110-73037	Contractual Services - Other	.00	4,169.55	2,830.00	.00	.00	.00
Program 110 - Regular Instruction Totals		\$0.00	\$4,169.55	\$2,830.00	\$0.00	\$0.00	\$0.00
Level 3 - Secondary Totals		\$0.00	\$4,169.55	\$2,830.00	\$0.00	\$0.00	\$0.00
Sub-Function 10 - Classroom Instruction Totals		\$430,573.42	\$450,273.34	\$452,555.74	\$531,746.00	\$518,777.00	(\$12,969.00)
Function 61 - Instruction Totals		\$430,573.42	\$450,273.34	\$452,555.74	\$531,746.00	\$518,777.00	(\$12,969.00)
Function 63 - Pupil Transportation							
Sub-Function 63 - Pupil Transportation							
Level 9 - District Wide							
Program 320 - Vehicle Operation Services							
32-250-63-63-9-320-71170	Compensation-Bus Drivers	.00	7,273.04	4,000.00	3,716.00	3,716.00	.00
32-250-63-63-9-320-72100	FICA	.00	.00	.00	284.00	284.00	.00
Program 320 - Vehicle Operation Services Totals		\$0.00	\$7,273.04	\$4,000.00	\$4,000.00	\$4,000.00	\$0.00
Level 9 - District Wide Totals		\$0.00	\$7,273.04	\$4,000.00	\$4,000.00	\$4,000.00	\$0.00



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Fund 32 - School Grants Fund							
EXPENSE							
Locations 250 - ESEA Title I Grant							
Function 63 - Pupil Transportation							
Sub-Function 63 - Pupil Transportation Totals		\$0.00	\$7,273.04	\$4,000.00	\$4,000.00	\$4,000.00	\$0.00
Function 63 - Pupil Transportation Totals		\$0.00	\$7,273.04	\$4,000.00	\$4,000.00	\$4,000.00	\$0.00
Locations 250 - ESEA Title I Grant Totals		\$430,573.42	\$457,546.38	\$456,555.74	\$535,746.00	\$522,777.00	(\$12,969.00)
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		.00	.00	4,800.00	6,400.00	13,900.00	7,500.00
32-270-61-10-2-110-72100 FICA		.00	.00	367.20	480.00	1,033.00	553.00
32-270-61-10-2-110-73225 Professional Development - Conferences		49,946.09	28,402.89	42,053.73	9,050.00	28,173.00	19,123.00
32-270-61-10-2-110-75530 Travel - Other		10,165.85	5,682.44	5,399.28	11,225.00	7,186.00	(4,039.00)
32-270-61-10-2-110-76115 Supplies - Training		5,215.33	1,786.94	439.80	1,821.00	2,220.00	399.00
Program 110 - Regular Instruction Totals		\$65,327.27	\$35,872.27	\$53,060.01	\$28,976.00	\$52,512.00	\$23,536.00
Level 2 - Elementary Totals		\$65,327.27	\$35,872.27	\$53,060.01	\$28,976.00	\$52,512.00	\$23,536.00
Level 3 - Secondary							
Program 110 - Regular Instruction							
32-270-61-10-3-110-71120 Compensation-Instructional Salaries		.00	.00	1,600.00	.00	.00	.00
32-270-61-10-3-110-72100 FICA		.00	.00	110.40	.00	.00	.00
32-270-61-10-3-110-73225 Professional Development - Conferences		.00	17,850.75	17,687.54	10,496.00	14,086.00	3,590.00
32-270-61-10-3-110-75530 Travel - Other		.00	4,065.95	4,516.86	11,329.00	3,593.00	(7,736.00)
32-270-61-10-3-110-76115 Supplies - Training		.00	368.39	650.27	1,984.00	1,110.00	(874.00)
Program 110 - Regular Instruction Totals		\$0.00	\$22,285.09	\$24,565.07	\$23,809.00	\$18,789.00	(\$5,020.00)
Level 3 - Secondary Totals		\$0.00	\$22,285.09	\$24,565.07	\$23,809.00	\$18,789.00	(\$5,020.00)
Level 4 - Middle							
Program 110 - Regular Instruction							
32-270-61-10-4-110-71120 Compensation-Instructional Salaries		.00	.00	1,600.00	1,600.00	4,100.00	2,500.00



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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 4 - Middle							
Program 110 - Regular Instruction							
32-270-61-10-4-110-72100	FICA	.00	.00	122.40	120.00	344.00	224.00
32-270-61-10-4-110-73225	Professional Development - Conferences	.00	9,873.53	13,998.67	34,740.00	14,086.00	(20,654.00)
32-270-61-10-4-110-75530	Travel - Other	.00	2,998.79	2,858.32	11,007.00	3,593.00	(7,414.00)
32-270-61-10-4-110-76115	Supplies - Training	.00	663.29	309.11	2,252.00	1,112.00	(1,140.00)
Program 110 - Regular Instruction Totals		\$0.00	\$13,535.61	\$18,888.50	\$49,719.00	\$23,235.00	(\$26,484.00)
Level 4 - Middle Totals		\$0.00	\$13,535.61	\$18,888.50	\$49,719.00	\$23,235.00	(\$26,484.00)
Sub-Function 10 - Classroom Instruction Totals		\$65,327.27	\$71,692.97	\$96,513.58	\$102,504.00	\$94,536.00	(\$7,968.00)
Function 61 - Instruction Totals		\$65,327.27	\$71,692.97	\$96,513.58	\$102,504.00	\$94,536.00	(\$7,968.00)
Locations 270 - ESEA II A Teacher Qual Grant Totals		\$65,327.27	\$71,692.97	\$96,513.58	\$102,504.00	\$94,536.00	(\$7,968.00)
Locations 280 - ESEA III A Grant							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 2 - Elementary							
Program 110 - Regular Instruction							
32-280-61-10-2-110-71120	Compensation-Instructional Salaries	10,041.34	7,630.72	12,524.30	13,315.00	17,927.00	4,612.00
32-280-61-10-2-110-72100	FICA	768.17	583.77	958.12	1,020.00	1,371.00	351.00
32-280-61-10-2-110-73037	Contractual Services - Other	4,000.00	.00	.00	.00	.00	.00
Program 110 - Regular Instruction Totals		\$14,809.51	\$8,214.49	\$13,482.42	\$14,335.00	\$19,298.00	\$4,963.00
Program 129 - Immigrant Children & Youth							
32-280-61-10-2-129-71101	Compensation-Grant Prior Year Carryover	2,375.00	.00	.00	.00	.00	.00
32-280-61-10-2-129-71120	Compensation-Instructional Salaries	.00	570.00	2,580.00	2,975.00	.00	(2,975.00)
32-280-61-10-2-129-72100	FICA	.00	43.60	197.37	223.00	.00	(223.00)
32-280-61-10-2-129-72901	Benefits - Grant Prior Year Carryover	181.70	.00	.00	.00	.00	.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 129 - Immigrant Children & Youth							
Program 129 - Immigrant Children & Youth		\$2,556.70	\$613.60	\$2,777.37	\$3,198.00	\$0.00	(\$3,198.00)
Totals							
Level 2 - Elementary		\$17,366.21	\$8,828.09	\$16,259.79	\$17,533.00	\$19,298.00	\$1,765.00
Sub-Function 10 - Classroom Instruction	Totals	\$17,366.21	\$8,828.09	\$16,259.79	\$17,533.00	\$19,298.00	\$1,765.00
Function 61 - Instruction	Totals	\$17,366.21	\$8,828.09	\$16,259.79	\$17,533.00	\$19,298.00	\$1,765.00
Locations 280 - ESEA III A Grant	Totals	\$17,366.21	\$8,828.09	\$16,259.79	\$17,533.00	\$19,298.00	\$1,765.00
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	34,122.51	8,502.68	10,973.46	6,400.00	16,998.00	10,598.00
32-300-61-10-2-120-71151	Compensation-Instructional Asst	182,474.41	213,292.42	221,388.45	224,468.00	224,468.00	.00
32-300-61-10-2-120-72100	FICA	14,942.85	14,878.02	16,215.87	17,661.00	18,472.00	811.00
32-300-61-10-2-120-72210	VRS Pension Contribution	9,326.04	6,937.45	8,405.90	37,307.00	37,307.00	.00
32-300-61-10-2-120-72220	VRS Hybrid Pension Contribution	19,325.79	18,507.54	17,847.53	.00	17,940.00	17,940.00
32-300-61-10-2-120-72300	Group Health and Dental Insurance	67,063.88	57,399.88	44,202.02	60,000.00	60,000.00	.00
32-300-61-10-2-120-72400	VRS Group Life Insurance	2,300.15	2,125.77	2,339.40	3,008.00	3,008.00	.00
32-300-61-10-2-120-72510	Hybrid Disability Insurance	331.13	317.66	260.63	.00	.00	.00
32-300-61-10-2-120-72750	VRS Retiree Health Care Credit	2,159.37	1,947.16	2,042.93	2,716.00	2,716.00	.00
32-300-61-10-2-120-73037	Contractual Services - Other	14,143.75	9,222.75	6,227.08	8,044.00	26,904.00	18,860.00
32-300-61-10-2-120-73305	Set Aside Funds	.00	.00	.00	5,382.00	1,271.00	(4,111.00)



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G/L Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2022 City Council/Board Approval	Difference Vs 21 Adopted Budget
Fund 32 - School Grants Fund							
EXPENSE							
Locations 300 - Flow Thru Title VI B Grant							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 2 - Elementary							
Program 120 - Special Education							
32-300-61-10-2-120-76045	Furniture and Equip <\$5,000	3,302.00	69.99	540.22	.00	.00	.00
32-300-61-10-2-120-76435	Supplies - Instructional	29,811.63	9,339.14	5,053.27	1,732.00	4,000.00	2,268.00
Program 120 - Special Education Totals		\$379,303.51	\$342,540.46	\$335,496.76	\$366,718.00	\$413,084.00	\$46,366.00
Level 2 - Elementary Totals		\$379,303.51	\$342,540.46	\$335,496.76	\$366,718.00	\$413,084.00	\$46,366.00
Level 3 - Secondary							
Program 120 - Special Education							
32-300-61-10-3-120-71120	Compensation-Instructional Salaries	16,236.41	29,768.05	33,826.55	6,400.00	57,497.00	51,097.00
32-300-61-10-3-120-71151	Compensation-Instructional Asst	49,964.27	51,868.60	50,218.84	51,472.00	51,472.00	.00
32-300-61-10-3-120-72100	FICA	4,988.84	6,190.71	6,429.41	4,427.00	8,335.00	3,908.00
32-300-61-10-3-120-72210	VRS Pension Contribution	6,569.96	7,781.10	5,496.50	8,555.00	8,555.00	.00
32-300-61-10-3-120-72220	VRS Hybrid Pension Contribution	1,211.26	.00	2,339.20	.00	2,340.00	2,340.00
32-300-61-10-3-120-72300	Group Health and Dental Insurance	6,924.88	6,009.52	.00	8,279.00	8,279.00	.00
32-300-61-10-3-120-72400	VRS Group Life Insurance	624.58	650.00	654.60	690.00	690.00	.00
32-300-61-10-3-120-72510	Hybrid Disability Insurance	12.03	.00	35.50	.00	.00	.00
32-300-61-10-3-120-72750	VRS Retiree Health Care Credit	586.35	595.40	599.60	623.00	623.00	.00
32-300-61-10-3-120-73037	Contractual Services - Other	8,096.96	5,435.25	5,586.22	.00	.00	.00
32-300-61-10-3-120-76045	Furniture and Equip <\$5,000	461.25	.00	.00	.00	.00	.00
32-300-61-10-3-120-76435	Supplies - Instructional	9,089.96	514.54	43.78	.00	.00	.00
32-300-61-10-3-120-76901	Non-Comp Exp - Grant Prior Year Carryover	.00	2,930.25	.00	.00	.00	.00
Program 120 - Special Education Totals		\$104,766.75	\$111,743.42	\$105,230.20	\$80,446.00	\$137,791.00	\$57,345.00
Level 3 - Secondary Totals		\$104,766.75	\$111,743.42	\$105,230.20	\$80,446.00	\$137,791.00	\$57,345.00



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Fund 32 - School Grants Fund							
EXPENSE							
Locations 300 - Flow Thru Title VI B Grant							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 4 - Middle							
Program 120 - Special Education							
32-300-61-10-4-120-71120	Compensation-Instructional Salaries	115,134.30	159,149.51	155,574.01	162,244.00	112,244.00	(50,000.00)
32-300-61-10-4-120-71151	Compensation-Instructional Asst	56,543.68	51,860.54	53,698.03	53,598.00	53,598.00	.00
32-300-61-10-4-120-72100	FICA	11,264.46	14,997.84	14,724.60	16,512.00	12,687.00	(3,825.00)
32-300-61-10-4-120-72210	VRS Pension Contribution	29,072.07	21,668.06	22,206.60	34,809.00	27,563.00	(7,246.00)
32-300-61-10-4-120-72220	VRS Hybrid Pension Contribution	.00	9,164.60	9,449.32	.00	7,850.00	7,850.00
32-300-61-10-4-120-72300	Group Health and Dental Insurance	33,381.60	35,987.68	37,420.88	39,435.00	21,365.00	(18,070.00)
32-300-61-10-4-120-72400	VRS Group Life Insurance	2,333.53	2,575.92	2,644.70	2,807.00	2,222.00	(585.00)
32-300-61-10-4-120-72510	Hybrid Disability Insurance	.00	157.80	143.40	.00	.00	.00
32-300-61-10-4-120-72750	VRS Retiree Health Care Credit	2,191.13	2,359.62	2,422.70	2,534.00	2,006.00	(528.00)
32-300-61-10-4-120-72800	Termination Pay for Vac/Sick Leave	138.67	.00	.00	.00	.00	.00
32-300-61-10-4-120-73037	Contractual Services - Other	1,052.50	2,530.00	4,467.55	.00	.00	.00
32-300-61-10-4-120-73305	Set Aside Funds	.00	250.00	.00	.00	.00	.00
32-300-61-10-4-120-76435	Supplies - Instructional	4,977.37	2,671.42	1,207.23	.00	.00	.00
Program 120 - Special Education Totals		\$256,089.31	\$303,372.99	\$303,959.02	\$311,939.00	\$239,535.00	(\$72,404.00)
Level 4 - Middle Totals		\$256,089.31	\$303,372.99	\$303,959.02	\$311,939.00	\$239,535.00	(\$72,404.00)
Sub-Function 10 - Classroom Instruction Totals		\$740,159.57	\$757,656.87	\$744,685.98	\$759,103.00	\$790,410.00	\$31,307.00
Function 61 - Instruction Totals		\$740,159.57	\$757,656.87	\$744,685.98	\$759,103.00	\$790,410.00	\$31,307.00
Locations 300 - Flow Thru Title VI B Grant Totals		\$740,159.57	\$757,656.87	\$744,685.98	\$759,103.00	\$790,410.00	\$31,307.00



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Fund 32 - School Grants Fund							
EXPENSE							
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	10,230.00	.00	6,000.00	6,000.00	6,000.00	.00
32-310-61-10-3-130-72100	FICA	782.60	.00	565.66	1,553.00	1,530.00	(23.00)
32-310-61-10-3-130-73037	Contractual Services - Other	6,856.40	14,396.44	11,378.36	11,325.00	10,464.00	(861.00)
32-310-61-10-3-130-75530	Travel - Other	1,826.83	1,968.12	.00	.00	.00	.00
32-310-61-10-3-130-76435	Supplies - Instructional	26,147.28	28,106.10	24,934.22	21,987.00	17,396.00	(4,591.00)
	Program 130 - Vocational Totals	\$45,843.11	\$44,470.66	\$42,878.24	\$40,865.00	\$35,390.00	(\$5,475.00)
	Level 3 - Secondary Totals	\$45,843.11	\$44,470.66	\$42,878.24	\$40,865.00	\$35,390.00	(\$5,475.00)
Level 4 - Middle							
Program 130 - Vocational							
32-310-61-10-4-130-73037	Contractual Services - Other	.00	693.76	1,813.56	5,836.00	5,836.00	.00
32-310-61-10-4-130-76435	Supplies - Instructional	.00	3,713.18	14,207.08	11,326.00	11,326.00	.00
	Program 130 - Vocational Totals	\$0.00	\$4,406.94	\$16,020.64	\$17,162.00	\$17,162.00	\$0.00
	Level 4 - Middle Totals	\$0.00	\$4,406.94	\$16,020.64	\$17,162.00	\$17,162.00	\$0.00
Sub-Function 10 - Classroom Instruction Totals		\$45,843.11	\$48,877.60	\$58,898.88	\$58,027.00	\$52,552.00	(\$5,475.00)
Function 61 - Instruction Totals		\$45,843.11	\$48,877.60	\$58,898.88	\$58,027.00	\$52,552.00	(\$5,475.00)
Locations 310 - Perkins Vocational Ed Grant Totals		\$45,843.11	\$48,877.60	\$58,898.88	\$58,027.00	\$52,552.00	(\$5,475.00)
Locations 340 - School Security Grant							
Function 64 - Operation & Maintenance							
Sub-Function 64 - Operation & Maintenance							
Level 2 - Elementary							
Program 460 - Security Services							
32-340-64-2-460-73183	Repair/Maint - Other Contracted - East	.00	12,492.00	.00	.00	.00	.00
	Program 460 - Security Services Totals	\$0.00	\$12,492.00	\$0.00	\$0.00	\$0.00	\$0.00
	Level 2 - Elementary Totals	\$0.00	\$12,492.00	\$0.00	\$0.00	\$0.00	\$0.00



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Fund 32 - School Grants Fund							
EXPENSE							
Locations 340 - School Security Grant							
Function 64 - Operation & Maintenance							
Sub-Function 64 - Operation & Maintenance							
Level 3 - Secondary							
Program 460 - Security Services							
32-340-64-64-3-460-73180	Repair/Maint - Other Contracted	.00	30,300.00	.00	.00	.00	.00
	Program 460 - Security Services Totals	\$0.00	\$30,300.00	\$0.00	\$0.00	\$0.00	\$0.00
	Level 3 - Secondary Totals	\$0.00	\$30,300.00	\$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	26,400.00	.00	.00	.00	.00	.00
	Program 460 - Security Services Totals	\$26,400.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Level 4 - Middle Totals	\$26,400.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Sub-Function 64 - Operation & Maintenance Totals	\$26,400.00	\$42,792.00	\$0.00	\$0.00	\$0.00	\$0.00
	Function 64 - Operation & Maintenance Totals	\$26,400.00	\$42,792.00	\$0.00	\$0.00	\$0.00	\$0.00
	Locations 340 - School Security Grant Totals	\$26,400.00	\$42,792.00	\$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 114 - Implementation							
32-370-61-10-3-114-71120	Compensation-Instructional Salaries	7,633.75	.00	.00	.00	.00	.00
32-370-61-10-3-114-72100	FICA	583.97	.00	.00	.00	.00	.00
32-370-61-10-3-114-73255	Professional Development	13,249.79	.00	.00	.00	.00	.00
	Program 114 - Implementation Totals	\$21,467.51	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Level 3 - Secondary Totals	\$21,467.51	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Sub-Function 10 - Classroom Instruction Totals	\$21,467.51	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Function 61 - Instruction Totals	\$21,467.51	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Locations 370 - HS Program Innovation Planning Totals	\$21,467.51	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00



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Fund 32 - School Grants Fund							
EXPENSE							
Locations 400 - VA Preschool Initiative Grants							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 8 - Pre-K							
Program 180 - Pre-K Non- Sp Ed							
32-400-61-10-8-180-71120	Compensation-Instructional Salaries	50,766.00	102,721.08	105,946.08	112,320.00	111,244.00	(1,076.00)
32-400-61-10-8-180-71151	Compensation-Instructional Asst	.00	.00	.00	6,577.00	2,175.00	(4,402.00)
32-400-61-10-8-180-72100	FICA	3,887.40	7,787.81	8,004.02	9,096.00	9,096.00	.00
32-400-61-10-8-180-72210	VRS Pension Contribution	8,285.04	16,106.70	16,612.30	19,761.00	19,761.00	.00
32-400-61-10-8-180-72300	Group Health and Dental Insurance	.00	6,009.52	5,975.76	14,000.00	14,000.00	.00
32-400-61-10-8-180-72400	VRS Group Life Insurance	665.04	1,345.70	1,387.90	1,593.00	1,593.00	.00
32-400-61-10-8-180-72750	VRS Retiree Health Care Credit	624.48	1,232.70	1,271.30	1,439.00	1,439.00	.00
32-400-61-10-8-180-73037	Contractual Services - Other	.00	.00	3,975.89	.00	.00	.00
32-400-61-10-8-180-73255	Professional Development	.00	(204.12)	.00	3,000.00	.00	(3,000.00)
32-400-61-10-8-180-76435	Supplies - Instructional	5,185.04	4,156.61	3,934.75	13,648.00	.00	(13,648.00)
Program 180 - Pre-K Non- Sp Ed Totals		\$69,413.00	\$139,156.00	\$147,108.00	\$181,434.00	\$159,308.00	(\$22,126.00)
Level 8 - Pre-K Totals		\$69,413.00	\$139,156.00	\$147,108.00	\$181,434.00	\$159,308.00	(\$22,126.00)
Sub-Function 10 - Classroom Instruction Totals		\$69,413.00	\$139,156.00	\$147,108.00	\$181,434.00	\$159,308.00	(\$22,126.00)
Function 61 - Instruction Totals		\$69,413.00	\$139,156.00	\$147,108.00	\$181,434.00	\$159,308.00	(\$22,126.00)
Locations 400 - VA Preschool Initiative Grants Totals		\$69,413.00	\$139,156.00	\$147,108.00	\$181,434.00	\$159,308.00	(\$22,126.00)
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	28,568.75	20,912.50	17,462.50	36,928.00	.00	(36,928.00)
32-410-61-10-7-170-71150	Compensation-Clerical	.00	2,786.81	.00	.00	.00	.00
32-410-61-10-7-170-72100	FICA	2,185.52	1,813.03	1,335.91	2,826.00	.00	(2,826.00)



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Fund 32 - School Grants Fund							
EXPENSE							
Locations 410 - Health Profession Opportunity							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 7 - Adult							
Program 170 - Adult							
Program 170 - Adult Totals		\$30,754.27	\$25,512.34	\$18,798.41	\$39,754.00	\$0.00	(\$39,754.00)
Level 7 - Adult Totals		\$30,754.27	\$25,512.34	\$18,798.41	\$39,754.00	\$0.00	(\$39,754.00)
Sub-Function 10 - Classroom Instruction Totals		\$30,754.27	\$25,512.34	\$18,798.41	\$39,754.00	\$0.00	(\$39,754.00)
Function 61 - Instruction Totals		\$30,754.27	\$25,512.34	\$18,798.41	\$39,754.00	\$0.00	(\$39,754.00)
Locations 410 - Health Profession Opportunity Totals		\$30,754.27	\$25,512.34	\$18,798.41	\$39,754.00	\$0.00	(\$39,754.00)
Locations 420 - PBIS of the VTSS							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 2 - Elementary							
Program 110 - Regular Instruction							
32-420-61-10-2-110-71120 Compensation-Instructional Salaries		3,879.14	5,357.15	3,656.62	12,030.00	.00	(12,030.00)
32-420-61-10-2-110-72100 FICA		296.76	409.98	279.72	920.00	.00	(920.00)
32-420-61-10-2-110-75530 Travel - Other		7,343.44	.00	.00	.00	.00	.00
Program 110 - Regular Instruction Totals		\$11,519.34	\$5,767.13	\$3,936.34	\$12,950.00	\$0.00	(\$12,950.00)
Level 2 - Elementary Totals		\$11,519.34	\$5,767.13	\$3,936.34	\$12,950.00	\$0.00	(\$12,950.00)
Level 3 - Secondary							
Program 110 - Regular Instruction							
32-420-61-10-3-110-75530 Travel - Other		449.00	.00	.00	.00	.00	.00
Program 110 - Regular Instruction Totals		\$449.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 3 - Secondary Totals		\$449.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 4 - Middle							
Program 110 - Regular Instruction							
32-420-61-10-4-110-71120 Compensation-Instructional Salaries		.00	2,082.92	1,375.16	1,909.00	.00	(1,909.00)
32-420-61-10-4-110-72100 FICA		.00	159.33	105.22	146.00	.00	(146.00)
32-420-61-10-4-110-73205 Software Licensing Fees		466.66	1,750.00	2,041.20	.00	.00	.00



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Fund 32 - School Grants Fund							
EXPENSE							
Locations 420 - PBIS of the VTSS							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 4 - Middle							
Program 110 - Regular Instruction							
32-420-61-10-4-110-75530	Travel - Other	1,618.91	5,094.52	986.63	9,040.00	.00	(9,040.00)
32-420-61-10-4-110-76435	Supplies - Instructional	3,108.21	4,996.55	13,363.15	4,615.00	.00	(4,615.00)
32-420-61-10-4-110-76901	Non-Comp Exp - Grant Prior Year Carryover	.00	5,317.00	203.25	.00	.00	.00
Program 110 - Regular Instruction Totals		\$5,193.78	\$19,400.32	\$18,074.61	\$15,710.00	\$0.00	(\$15,710.00)
Level 4 - Middle Totals		\$5,193.78	\$19,400.32	\$18,074.61	\$15,710.00	\$0.00	(\$15,710.00)
Sub-Function 10 - Classroom Instruction Totals		\$17,162.12	\$25,167.45	\$22,010.95	\$28,660.00	\$0.00	(\$28,660.00)
Function 61 - Instruction Totals		\$17,162.12	\$25,167.45	\$22,010.95	\$28,660.00	\$0.00	(\$28,660.00)
Locations 420 - PBIS of the VTSS Totals		\$17,162.12	\$25,167.45	\$22,010.95	\$28,660.00	\$0.00	(\$28,660.00)
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	1,787.50	.00	.00	.00	.00	.00
32-430-61-10-3-130-72100	FICA	136.74	.00	.00	.00	.00	.00
Program 130 - Vocational Totals		\$1,924.24	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 3 - Secondary Totals		\$1,924.24	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function 10 - Classroom Instruction Totals		\$1,924.24	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Function 61 - Instruction Totals		\$1,924.24	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Locations 430 - Reg Gov Sch Planning Study Grant Totals		\$1,924.24	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Locations 440 - Student Supp & Acad Achievement							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 2 - Elementary							
Program 110 - Regular Instruction							
32-440-61-10-2-110-73037	Contractual Services - Other	.00	.00	920.00	4,239.00	.00	(4,239.00)



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Fund 32 - School Grants Fund							
EXPENSE							
Locations 440 - Student Supp & Acad Achievement							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 2 - Elementary							
Program 110 - Regular Instruction							
32-440-61-10-2-110-73205	Software Licensing Fees	7,200.00	.00	.00	.00	.00	.00
32-440-61-10-2-110-76435	Supplies - Instructional	2,334.86	23,392.35	20,287.56	23,885.00	13,461.00	(10,424.00)
Program 110 - Regular Instruction Totals		\$9,534.86	\$23,392.35	\$21,207.56	\$28,124.00	\$13,461.00	(\$14,663.00)
Level 2 - Elementary Totals		\$9,534.86	\$23,392.35	\$21,207.56	\$28,124.00	\$13,461.00	(\$14,663.00)
Level 4 - Middle							
Program 110 - Regular Instruction							
32-440-61-10-4-110-73037	Contractual Services - Other	.00	2,763.50	1,700.00	.00	19,825.00	19,825.00
32-440-61-10-4-110-76435	Supplies - Instructional	.00	.00	4,218.00	.00	3,703.00	3,703.00
Program 110 - Regular Instruction Totals		\$0.00	\$2,763.50	\$5,918.00	\$0.00	\$23,528.00	\$23,528.00
Program 150 - Other							
32-440-61-10-4-150-71620	Compensation-Extracurricular Supplements	2,084.00	3,126.00	4,168.00	4,168.00	4,168.00	.00
32-440-61-10-4-150-72100	FICA	159.43	239.14	318.84	319.00	319.00	.00
Program 150 - Other Totals		\$2,243.43	\$3,365.14	\$4,486.84	\$4,487.00	\$4,487.00	\$0.00
Level 4 - Middle Totals		\$2,243.43	\$6,128.64	\$10,404.84	\$4,487.00	\$28,015.00	\$23,528.00
Sub-Function 10 - Classroom Instruction Totals		\$11,778.29	\$29,520.99	\$31,612.40	\$32,611.00	\$41,476.00	\$8,865.00
Function 61 - Instruction Totals		\$11,778.29	\$29,520.99	\$31,612.40	\$32,611.00	\$41,476.00	\$8,865.00
Locations 440 - Student Supp & Acad Achievement Totals		\$11,778.29	\$29,520.99	\$31,612.40	\$32,611.00	\$41,476.00	\$8,865.00
Locations 460 - Year Round School							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 6 - Summer							
Program 160 - Summer							
32-460-61-10-6-160-71520	Compensation-Substitutes	.00	.00	3,619.93	.00	.00	.00
32-460-61-10-6-160-72100	FICA	.00	.00	276.91	.00	.00	.00
32-460-61-10-6-160-73037	Contractual Services - Other	.00	.00	8,000.00	.00	.00	.00



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Fund 32 - School Grants Fund							
EXPENSE							
Locations 460 - Year Round School							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 6 - Summer							
Program 160 - Summer							
32-460-61-10-6-160-76435	Supplies - Instructional	.00	.00	557.31	.00	.00	.00
Program 160 - Summer Totals		\$0.00	\$0.00	\$12,454.15	\$0.00	\$0.00	\$0.00
Program 161 - Summer Startup							
32-460-61-10-6-161-73037	Contractual Services - Other	.00	.00	.00	.00	10,000.00	10,000.00
32-460-61-10-6-161-76435	Supplies - Instructional	.00	.00	.00	.00	240,000.00	240,000.00
Program 161 - Summer Startup Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$250,000.00	\$250,000.00
Level 6 - Summer Totals		\$0.00	\$0.00	\$12,454.15	\$0.00	\$250,000.00	\$250,000.00
Sub-Function 10 - Classroom Instruction Totals		\$0.00	\$0.00	\$12,454.15	\$0.00	\$250,000.00	\$250,000.00
Function 61 - Instruction Totals		\$0.00	\$0.00	\$12,454.15	\$0.00	\$250,000.00	\$250,000.00
Locations 460 - Year Round School Totals		\$0.00	\$0.00	\$12,454.15	\$0.00	\$250,000.00	\$250,000.00
Locations 480 - CARES Act							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 2 - Elementary							
Program 110 - Regular Instruction							
32-480-61-10-2-110-71520	Compensation-Substitutes	.00	.00	.00	.00	10,000.00	10,000.00
Program 110 - Regular Instruction Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$10,000.00	\$10,000.00
Level 2 - Elementary Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$10,000.00	\$10,000.00
Level 3 - Secondary							
Program 110 - Regular Instruction							
32-480-61-10-3-110-71520	Compensation-Substitutes	.00	.00	.00	.00	10,000.00	10,000.00
Program 110 - Regular Instruction Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$10,000.00	\$10,000.00
Level 3 - Secondary Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$10,000.00	\$10,000.00
Level 4 - Middle							
Program 110 - Regular Instruction							
32-480-61-10-4-110-71520	Compensation-Substitutes	.00	.00	.00	.00	10,000.00	10,000.00
Program 110 - Regular Instruction Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$10,000.00	\$10,000.00



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Fund 32 - School Grants Fund							
EXPENSE							
Locations 480 - CARES Act							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 4 - Middle Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$10,000.00	\$10,000.00
Sub-Function 10 - Classroom Instruction Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$30,000.00	\$30,000.00
Function 61 - Instruction Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$30,000.00	\$30,000.00
Function 62 - Administration, Attend. & Health							
Sub-Function 62 - Admin, Attend. & Health							
Level 9 - District Wide							
Program 222 - Health Services							
32-480-62-9-222-71131 Compensation-School Nurses		.00	.00	.00	.00	50,000.00	50,000.00
Program 222 - Health Services Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$50,000.00	\$50,000.00
Level 9 - District Wide Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$50,000.00	\$50,000.00
Sub-Function 62 - Admin, Attend. & Health Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$50,000.00	\$50,000.00
Function 62 - Administration, Attend. & Health Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$50,000.00	\$50,000.00
Function 63 - Pupil Transportation							
Sub-Function 63 - Pupil Transportation							
Level 9 - District Wide							
Program 320 - Vehicle Operation Services							
32-480-63-9-320-71170 Compensation-Bus Drivers		.00	.00	.00	.00	20,000.00	20,000.00
Program 320 - Vehicle Operation Services Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$20,000.00	\$20,000.00
Level 9 - District Wide Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$20,000.00	\$20,000.00
Sub-Function 63 - Pupil Transportation Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$20,000.00	\$20,000.00
Function 63 - Pupil Transportation Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$20,000.00	\$20,000.00
Function 64 - Operation & Maintenance							
Sub-Function 64 - Operation & Maintenance							
Level 9 - District Wide							
Program 420 - Building Services							
32-480-64-9-420-71190 Compensation-Custodians		.00	.00	.00	.00	30,000.00	30,000.00
32-480-64-9-420-76055 Machines, Equipment and Tools <\$5,000		.00	.00	.00	.00	10,000.00	10,000.00
32-480-64-9-420-76110 Supplies - Operational		.00	.00	.00	.00	10,000.00	10,000.00
Program 420 - Building Services Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$50,000.00	\$50,000.00



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Fund 32 - School Grants Fund							
EXPENSE							
Locations 480 - CARES Act							
Function 64 - Operation & Maintenance							
Sub-Function 64 - Operation & Maintenance							
Level 9 - District Wide Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$50,000.00	\$50,000.00
Sub-Function 64 - Operation & Maintenance Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$50,000.00	\$50,000.00
Function 64 - Operation & Maintenance Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$50,000.00	\$50,000.00
Locations 480 - CARES Act Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$150,000.00	\$150,000.00
Locations 500 - CARES GEER 84.425C							
Function 64 - Operation & Maintenance							
Sub-Function 64 - Operation & Maintenance							
Level 9 - District Wide							
Program 420 - Building Services							
32-500-64-64-9-420-75001 Telecom/ Internet Services		.00	.00	.00	.00	30,000.00	30,000.00
Program 420 - Building Services Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$30,000.00	\$30,000.00
Level 9 - District Wide Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$30,000.00	\$30,000.00
Sub-Function 64 - Operation & Maintenance Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$30,000.00	\$30,000.00
Function 64 - Operation & Maintenance Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$30,000.00	\$30,000.00
Function 68 - Technology							
Sub-Function 10 - Classroom Instruction							
Level 9 - District Wide							
Program 800 - Technology							
32-500-68-10-9-800-78050 Technology Addl VPSA Eligible		.00	.00	.00	.00	30,000.00	30,000.00
Program 800 - Technology Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$30,000.00	\$30,000.00
Level 9 - District Wide Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$30,000.00	\$30,000.00
Sub-Function 10 - Classroom Instruction Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$30,000.00	\$30,000.00
Sub-Function 21 - Student Guidance							
Level 9 - District Wide							
Program 800 - Technology							
32-500-68-21-9-800-73205 Software Licensing Fees		.00	.00	.00	.00	10,000.00	10,000.00
Program 800 - Technology Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$10,000.00	\$10,000.00
Level 9 - District Wide Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$10,000.00	\$10,000.00
Sub-Function 21 - Student Guidance Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$10,000.00	\$10,000.00
Function 68 - Technology Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$40,000.00	\$40,000.00
Locations 500 - CARES GEER 84.425C Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$70,000.00	\$70,000.00



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Fund 32 - School Grants Fund							
EXPENSE							
Locations 510 - CARES ESSER 84.425D							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 2 - Elementary							
Program 120 - Special Education							
32-510-61-10-2-120-73275	Therapeutic Services -Sp Ed	.00	.00	.00	.00	1,000.00	1,000.00
32-510-61-10-2-120-76431	Special Ed - General	.00	.00	.00	.00	1,500.00	1,500.00
Program 120 - Special Education Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$2,500.00	\$2,500.00
Level 2 - Elementary Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$2,500.00	\$2,500.00
Level 3 - Secondary							
Program 120 - Special Education							
32-510-61-10-3-120-73275	Therapeutic Services -Sp Ed	.00	.00	.00	.00	1,000.00	1,000.00
32-510-61-10-3-120-76431	Special Ed - General	.00	.00	.00	.00	1,500.00	1,500.00
Program 120 - Special Education Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$2,500.00	\$2,500.00
Level 3 - Secondary Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$2,500.00	\$2,500.00
Level 4 - Middle							
Program 120 - Special Education							
32-510-61-10-4-120-73275	Therapeutic Services -Sp Ed	.00	.00	.00	.00	1,000.00	1,000.00
Program 120 - Special Education Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00
Level 4 - Middle Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00
Sub-Function 10 - Classroom Instruction Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$6,000.00	\$6,000.00
Function 61 - Instruction Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$6,000.00	\$6,000.00
Function 64 - Operation & Maintenance							
Sub-Function 64 - Operation & Maintenance							
Level 9 - District Wide							
Program 420 - Building Services							
32-510-64-64-9-420-76110	Supplies - Operational	.00	.00	.00	.00	20,000.00	20,000.00
Program 420 - Building Services Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$20,000.00	\$20,000.00
Level 9 - District Wide Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$20,000.00	\$20,000.00
Sub-Function 64 - Operation & Maintenance Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$20,000.00	\$20,000.00
Function 64 - Operation & Maintenance Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$20,000.00	\$20,000.00
Locations 510 - CARES ESSER 84.425D Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$26,000.00	\$26,000.00



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Fund 32 - School Grants Fund							
	EXPENSE TOTALS	\$1,969,614.07	\$2,126,599.82	\$2,118,568.21	\$2,338,606.00	\$2,775,671.00	\$437,065.00
Fund 32 - School Grants Fund	Totals						
	REVENUE TOTALS	\$1,969,614.07	\$2,126,599.82	\$2,118,568.21	\$2,338,606.00	\$2,775,671.00	\$437,065.00
	EXPENSE TOTALS	\$1,969,614.07	\$2,126,599.82	\$2,118,568.21	\$2,338,606.00	\$2,775,671.00	\$437,065.00
Fund 32 - School Grants Fund	Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Net Grand Totals						
	REVENUE GRAND TOTALS	\$1,969,614.07	\$2,126,599.82	\$2,118,568.21	\$2,338,606.00	\$2,775,671.00	\$437,065.00
	EXPENSE GRAND TOTALS	\$1,969,614.07	\$2,126,599.82	\$2,118,568.21	\$2,338,606.00	\$2,775,671.00	\$437,065.00
	Net Grand Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00



FY 22 Cafeteria Budget for Presentation

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G/L Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2022 City Council/Board Approval	Difference Vs 21 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	4,011.13	4,241.34	4,241.09	7,868.00	7,868.00	.00
33-111-65-65-9-510-61351	State School Breakfast Incentive Grant	3,355.32	4,009.98	2,829.09	3,932.00	3,932.00	.00
33-111-65-65-9-510-62360	Natl School Lunch Program 10.555	149,474.44	146,289.25	102,743.47	300,044.00	305,403.00	5,359.00
33-111-65-65-9-510-62361	Natl School Lunch Program 10.555 - CARES	.00	.00	7,969.30	.00	.00	.00
33-111-65-65-9-510-62390	School Breakfast Program 10.553	47,216.10	45,334.57	30,721.45	.00	.00	.00
33-111-65-65-9-510-62391	School Breakfast Program 10.553 - CARES	.00	.00	2,993.18	.00	.00	.00
33-111-65-65-9-510-62395	Federal Aid - Commodities	31,521.28	34,280.16	39,920.48	.00	.00	.00
33-111-65-65-9-510-63020	Sale Of Property/Equipment	802.39	.00	.00	.00	.00	.00
33-111-65-65-9-510-63030	Sale of Breakfasts	8,041.22	9,746.08	7,068.89	13,460.00	13,953.00	493.00
33-111-65-65-9-510-63035	Sale of Lunches	97,174.05	109,359.08	89,100.39	146,476.00	151,840.00	5,364.00
33-111-65-65-9-510-63036	Sale - A La Carte	.00	.00	100,370.82	107,401.00	111,335.00	3,934.00
33-111-65-65-9-510-63037	Sale - Adult	.00	.00	3,696.86	11,699.00	12,127.00	428.00
33-111-65-65-9-510-63038	Sale - A La Carte & Adult	148,352.48	159,015.02	.00	.00	.00	.00
33-111-65-65-9-510-63040	Rebate Income	477.75	149.98	757.50	300.00	300.00	.00
33-111-65-65-9-510-63045	Catering/Special Events	13,644.37	7,213.77	3,167.20	5,087.00	5,087.00	.00
33-111-65-65-9-510-63050	Miscellaneous Income	7,180.00	.00	.00	.00	.00	.00
33-111-65-65-9-510-63801	Interest Income	696.09	868.22	1,385.62	500.00	500.00	.00
Program 510 - School Food Services Totals		\$511,946.62	\$520,507.45	\$396,965.34	\$596,767.00	\$612,345.00	\$15,578.00
Level 9 - District Wide Totals		\$511,946.62	\$520,507.45	\$396,965.34	\$596,767.00	\$612,345.00	\$15,578.00
Sub-Function 65 - Food Services Totals		\$511,946.62	\$520,507.45	\$396,965.34	\$596,767.00	\$612,345.00	\$15,578.00



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G/L Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2022 City Council/Board Approval	Difference Vs 21 Adopted Budget
Fund 33 - School Cafeteria Fund							
REVENUE							
Locations 111 - Salem High School							
Function 65 - Food Services Totals		\$511,946.62	\$520,507.45	\$396,965.34	\$596,767.00	\$612,345.00	\$15,578.00
Locations 111 - Salem High School Totals		\$511,946.62	\$520,507.45	\$396,965.34	\$596,767.00	\$612,345.00	\$15,578.00
Locations 112 - Andrew Lewis Middle School							
Function 65 - Food Services							
Sub-Function 65 - Food Services							
Level 9 - District Wide							
Program 510 - School Food Services							
33-112-65-9-510-61118 State School Lunch Program		4,166.79	4,313.44	4,770.51	7,868.00	7,868.00	.00
33-112-65-9-510-61351 State School Breakfast Incentive Grant		2,097.07	2,506.24	3,615.04	3,932.00	3,932.00	.00
33-112-65-9-510-61352 Breakfast After the Bell 240434		.00	.00	1,153.75	.00	.00	.00
33-112-65-9-510-62360 Natl School Lunch Program 10.555		154,547.59	176,425.09	124,488.64	216,335.00	221,156.00	4,821.00
33-112-65-9-510-62361 Natl School Lunch Program 10.555 - CARES		.00	.00	9,908.87	.00	.00	.00
33-112-65-9-510-62390 School Breakfast Program 10.553		27,033.04	48,129.99	23,806.84	.00	.00	.00
33-112-65-9-510-62391 School Breakfast Program 10.553 - CARES		.00	.00	2,264.73	.00	.00	.00
33-112-65-9-510-62395 Federal Aid - Commodities		24,569.68	29,584.15	34,854.96	.00	.00	.00
33-112-65-9-510-62397 Summer Food Service Program 10.559		19,301.34	20,300.92	21,895.47	25,368.00	25,368.00	.00
33-112-65-9-510-62398 Summer Food Service Program 10.559 - CARES		.00	.00	98,278.04	.00	.00	.00
33-112-65-9-510-63020 Sale Of Property/Equipment		1,293.93	.00	.00	.00	.00	.00
33-112-65-9-510-63030 Sale of Breakfasts		4,137.93	8,369.02	3,039.89	9,801.00	10,200.00	399.00
33-112-65-9-510-63035 Sale of Lunches		105,718.46	97,116.96	76,118.88	106,655.00	111,006.00	4,351.00
33-112-65-9-510-63036 Sale - A La Carte		.00	.00	48,614.65	78,203.00	81,394.00	3,191.00
33-112-65-9-510-63037 Sale - Adult		.00	.00	4,025.01	8,518.00	8,866.00	348.00
33-112-65-9-510-63038 Sale - A La Carte & Adult		101,821.54	77,064.79	.00	.00	.00	.00
33-112-65-9-510-63040 Rebate Income		477.69	149.98	757.48	300.00	300.00	.00



FY 22 Cafeteria Budget for Presentation

Budget Year 2022

G/L Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2022 City Council/Board Approval	Difference Vs 21 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							
33-112-65-9-510-63050	Miscellaneous Income	12,942.79	.00	.00	.00	.00	.00
33-112-65-9-510-63801	Interest Income	696.09	868.22	1,385.62	500.00	500.00	.00
Program 510 - School Food Services Totals		\$458,803.94	\$464,828.80	\$458,978.38	\$457,480.00	\$470,590.00	\$13,110.00
Level 9 - District Wide Totals		\$458,803.94	\$464,828.80	\$458,978.38	\$457,480.00	\$470,590.00	\$13,110.00
Sub-Function 65 - Food Services Totals		\$458,803.94	\$464,828.80	\$458,978.38	\$457,480.00	\$470,590.00	\$13,110.00
Function 65 - Food Services Totals		\$458,803.94	\$464,828.80	\$458,978.38	\$457,480.00	\$470,590.00	\$13,110.00
Locations 112 - Andrew Lewis Middle School Totals		\$458,803.94	\$464,828.80	\$458,978.38	\$457,480.00	\$470,590.00	\$13,110.00
Locations 113 - Carver Elementary							
Function 65 - Food Services							
Sub-Function 65 - Food Services							
Level 9 - District Wide							
Program 510 - School Food Services							
33-113-65-9-510-61118	State School Lunch Program	2,773.94	2,688.39	2,701.37	4,059.00	4,059.00	.00
33-113-65-9-510-61351	State School Breakfast Incentive Grant	838.81	1,002.54	3,143.47	1,963.00	1,963.00	.00
33-113-65-9-510-61352	Breakfast After the Bell 240434	1,193.20	1,036.65	913.90	.00	.00	.00
33-113-65-9-510-62360	Natl School Lunch Program 10.555	117,593.17	122,521.02	72,226.90	100,455.00	101,930.00	1,475.00
33-113-65-9-510-62361	Natl School Lunch Program 10.555 - CARES	.00	.00	5,909.48	.00	.00	.00
33-113-65-9-510-62390	School Breakfast Program 10.553	44,628.70	50,992.30	29,772.27	.00	.00	.00
33-113-65-9-510-62391	School Breakfast Program 10.553 - CARES	.00	.00	2,240.90	.00	.00	.00
33-113-65-9-510-62395	Federal Aid - Commodities	16,213.72	15,591.52	17,246.09	.00	.00	.00
33-113-65-9-510-62397	Summer Food Service Program 10.559	.00	.00	520.13	.00	.00	.00
33-113-65-9-510-62398	Summer Food Service Program 10.559 - CARES	.00	.00	116,933.65	.00	.00	.00
33-113-65-9-510-63020	Sale Of Property/Equipment	498.96	1,403.00	.00	.00	.00	.00



FY 22 Cafeteria Budget for Presentation

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G/L Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2022 City Council/Board Approval	Difference Vs 21 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							
33-113-65-65-9-510-63030	Sale of Breakfasts	5,952.66	7,222.41	4,819.29	4,569.00	4,721.00	152.00
33-113-65-65-9-510-63035	Sale of Lunches	42,727.98	42,750.89	29,508.82	49,718.00	51,372.00	1,654.00
33-113-65-65-9-510-63036	Sale - A La Carte	.00	.00	12,390.24	36,455.00	37,668.00	1,213.00
33-113-65-65-9-510-63037	Sale - Adult	.00	.00	1,436.28	3,971.00	4,103.00	132.00
33-113-65-65-9-510-63038	Sale - A La Carte & Adult	24,510.18	21,443.11	.00	.00	.00	.00
33-113-65-65-9-510-63040	Rebate Income	477.69	149.98	757.48	300.00	300.00	.00
33-113-65-65-9-510-63045	Catering/Special Events	124.99	15.29	216.49	.00	.00	.00
33-113-65-65-9-510-63050	Miscellaneous Income	124.99	.00	.00	.00	.00	.00
33-113-65-65-9-510-63801	Interest Income	696.09	868.22	1,385.62	500.00	500.00	.00
Program 510 - School Food Services Totals		\$258,355.08	\$267,685.32	\$302,122.38	\$201,990.00	\$206,616.00	\$4,626.00
Level 9 - District Wide Totals		\$258,355.08	\$267,685.32	\$302,122.38	\$201,990.00	\$206,616.00	\$4,626.00
Sub-Function 65 - Food Services Totals		\$258,355.08	\$267,685.32	\$302,122.38	\$201,990.00	\$206,616.00	\$4,626.00
Function 65 - Food Services Totals		\$258,355.08	\$267,685.32	\$302,122.38	\$201,990.00	\$206,616.00	\$4,626.00
Locations 113 - Carver Elementary Totals		\$258,355.08	\$267,685.32	\$302,122.38	\$201,990.00	\$206,616.00	\$4,626.00
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	2,152.86	2,323.17	2,212.49	4,059.00	4,059.00	.00
33-114-65-65-9-510-61351	State School Breakfast Incentive Grant	671.02	802.01	1,414.60	1,963.00	1,963.00	.00
33-114-65-65-9-510-62360	Natl School Lunch Program 10.555	70,257.98	69,326.72	42,047.02	108,532.00	92,788.00	(15,744.00)



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G/L Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2022 City Council/Board Approval	Difference Vs 21 Adopted Budget
Fund 33 - School Cafeteria Fund							
REVENUE							
Locations 114 - West Salem Elementary							
Function 65 - Food Services							
Sub-Function 65 - Food Services							
Level 9 - District Wide							
Program 510 - School Food Services							
33-114-65-65-9-510-62361	Natl School Lunch Program 10.555 - CARES	.00	.00	3,741.59	.00	.00	.00
33-114-65-65-9-510-62390	School Breakfast Program 10.553	18,981.70	19,866.07	13,728.27	.00	.00	.00
33-114-65-65-9-510-62391	School Breakfast Program 10.553 - CARES	.00	.00	1,190.91	.00	.00	.00
33-114-65-65-9-510-62395	Federal Aid - Commodities	13,040.51	13,129.31	9,722.45	.00	.00	.00
33-114-65-65-9-510-62398	Summer Food Service Program 10.559 - CARES	.00	.00	124,897.18	.00	.00	.00
33-114-65-65-9-510-63030	Sale of Breakfasts	4,341.91	3,867.49	4,105.08	4,922.00	4,313.00	(609.00)
33-114-65-65-9-510-63035	Sale of Lunches	64,017.77	61,714.55	44,280.90	53,561.00	46,942.00	(6,619.00)
33-114-65-65-9-510-63036	Sale - A La Carte	.00	.00	530.75	39,272.00	34,419.00	(4,853.00)
33-114-65-65-9-510-63037	Sale - Adult	.00	.00	19,041.25	4,278.00	3,749.00	(529.00)
33-114-65-65-9-510-63038	Sale - A La Carte & Adult	36,147.99	30,720.05	.00	.00	.00	.00
33-114-65-65-9-510-63040	Rebate Income	477.69	149.96	757.48	300.00	300.00	.00
33-114-65-65-9-510-63801	Interest Income	696.08	868.21	1,385.61	500.00	500.00	.00
Program 510 - School Food Services Totals		\$210,785.51	\$202,767.54	\$269,055.58	\$217,387.00	\$189,033.00	(\$28,354.00)
Level 9 - District Wide Totals		\$210,785.51	\$202,767.54	\$269,055.58	\$217,387.00	\$189,033.00	(\$28,354.00)
Sub-Function 65 - Food Services Totals		\$210,785.51	\$202,767.54	\$269,055.58	\$217,387.00	\$189,033.00	(\$28,354.00)
Function 65 - Food Services Totals		\$210,785.51	\$202,767.54	\$269,055.58	\$217,387.00	\$189,033.00	(\$28,354.00)
Locations 114 - West Salem Elementary Totals		\$210,785.51	\$202,767.54	\$269,055.58	\$217,387.00	\$189,033.00	(\$28,354.00)
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	2,130.66	2,209.91	2,231.46	4,059.00	4,059.00	.00



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G/L Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2022 City Council/Board Approval	Difference Vs 21 Adopted Budget
Fund 33 - School Cafeteria Fund							
REVENUE							
Locations 115 - South Salem Elementary							
Function 65 - Food Services							
Sub-Function 65 - Food Services							
Level 9 - District Wide							
Program 510 - School Food Services							
33-115-65-65-9-510-61351	State School Breakfast Incentive Grant	671.02	802.01	1,414.60	1,963.00	1,963.00	.00
33-115-65-65-9-510-62360	Natl School Lunch Program 10.555	74,819.91	73,946.34	44,157.42	94,091.00	85,624.00	(8,467.00)
33-115-65-65-9-510-62361	Natl School Lunch Program 10.555 - CARES	.00	.00	3,431.07	.00	.00	.00
33-115-65-65-9-510-62390	School Breakfast Program 10.553	18,491.50	20,594.46	10,916.97	.00	.00	.00
33-115-65-65-9-510-62391	School Breakfast Program 10.553 - CARES	.00	.00	999.05	.00	.00	.00
33-115-65-65-9-510-62395	Federal Aid - Commodities	14,084.79	13,660.11	15,287.63	.00	.00	.00
33-115-65-65-9-510-62397	Summer Food Service Program 10.559	.00	.00	520.13	.00	.00	.00
33-115-65-65-9-510-62398	Summer Food Service Program 10.559 - CARES	.00	.00	130,132.25	.00	.00	.00
33-115-65-65-9-510-63030	Sale of Breakfasts	7,248.66	7,928.85	3,594.50	4,290.00	3,994.00	(296.00)
33-115-65-65-9-510-63035	Sale of Lunches	53,341.28	75,813.80	39,452.72	46,691.00	43,469.00	(3,222.00)
33-115-65-65-9-510-63036	Sale - A La Carte	.00	.00	18,991.74	34,235.00	31,873.00	(2,362.00)
33-115-65-65-9-510-63037	Sale - Adult	.00	.00	1,657.73	3,729.00	3,472.00	(257.00)
33-115-65-65-9-510-63038	Sale - A La Carte & Adult	36,540.33	53,529.15	.00	.00	.00	.00
33-115-65-65-9-510-63040	Rebate Income	477.69	149.98	757.48	300.00	300.00	.00
33-115-65-65-9-510-63801	Interest Income	696.08	868.21	1,385.61	500.00	500.00	.00
Program 510 - School Food Services Totals		\$208,501.92	\$249,502.82	\$274,930.36	\$189,858.00	\$175,254.00	(\$14,604.00)
Level 9 - District Wide Totals		\$208,501.92	\$249,502.82	\$274,930.36	\$189,858.00	\$175,254.00	(\$14,604.00)
Sub-Function 65 - Food Services Totals		\$208,501.92	\$249,502.82	\$274,930.36	\$189,858.00	\$175,254.00	(\$14,604.00)
Function 65 - Food Services Totals		\$208,501.92	\$249,502.82	\$274,930.36	\$189,858.00	\$175,254.00	(\$14,604.00)
Locations 115 - South Salem Elementary Totals		\$208,501.92	\$249,502.82	\$274,930.36	\$189,858.00	\$175,254.00	(\$14,604.00)



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Budget Year 2022

G/L Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2022 City Council/Board Approval	Difference Vs 21 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							
33-116-65-65-9-510-61118	State School Lunch Program	2,526.66	2,640.52	2,695.72	4,059.00	4,059.00	.00
33-116-65-65-9-510-61351	State School Breakfast Incentive Grant	754.92	902.22	3,300.66	1,963.00	1,963.00	.00
33-116-65-65-9-510-61352	Breakfast After the Bell 240434	1,330.80	.00	1,416.10	.00	.00	.00
33-116-65-65-9-510-62360	Natl School Lunch Program 10.555	111,512.52	122,661.49	85,104.87	95,315.00	90,318.00	(4,997.00)
33-116-65-65-9-510-62361	Natl School Lunch Program 10.555 - CARES	.00	.00	6,830.74	.00	.00	.00
33-116-65-65-9-510-62390	School Breakfast Program 10.553	45,998.16	54,355.97	36,768.77	.00	.00	.00
33-116-65-65-9-510-62391	School Breakfast Program 10.553 - CARES	.00	.00	2,832.27	.00	.00	.00
33-116-65-65-9-510-62395	Federal Aid - Commodities	17,171.80	17,187.49	14,591.36	.00	.00	.00
33-116-65-65-9-510-62398	Summer Food Service Program 10.559 - CARES	.00	.00	69,805.09	.00	.00	.00
33-116-65-65-9-510-63020	Sale Of Property/Equipment	.00	505.89	.00	.00	.00	.00
33-116-65-65-9-510-63030	Sale of Breakfasts	9,328.54	8,581.63	7,500.28	4,344.00	4,203.00	(141.00)
33-116-65-65-9-510-63035	Sale of Lunches	46,200.26	41,065.85	32,232.09	47,273.00	45,744.00	(1,529.00)
33-116-65-65-9-510-63036	Sale - A La Carte	.00	.00	11,702.46	34,662.00	33,541.00	(1,121.00)
33-116-65-65-9-510-63037	Sale - Adult	.00	.00	3,083.48	3,776.00	3,653.00	(123.00)
33-116-65-65-9-510-63038	Sale - A La Carte & Adult	27,428.25	22,802.29	.00	.00	.00	.00
33-116-65-65-9-510-63040	Rebate Income	477.69	149.98	757.48	300.00	300.00	.00
33-116-65-65-9-510-63801	Interest Income	696.09	868.23	1,385.64	500.00	500.00	.00
Program 510 - School Food Services Totals		\$263,425.69	\$271,721.56	\$280,007.01	\$192,192.00	\$184,281.00	(\$7,911.00)
Level 9 - District Wide Totals		\$263,425.69	\$271,721.56	\$280,007.01	\$192,192.00	\$184,281.00	(\$7,911.00)
Sub-Function 65 - Food Services Totals		\$263,425.69	\$271,721.56	\$280,007.01	\$192,192.00	\$184,281.00	(\$7,911.00)



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G/L Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2022 City Council/Board Approval	Difference Vs 21 Adopted Budget
Fund 33 - School Cafeteria Fund							
REVENUE							
Locations	116 - East Salem Elementary						
	Function 65 - Food Services Totals	\$263,425.69	\$271,721.56	\$280,007.01	\$192,192.00	\$184,281.00	(\$7,911.00)
Locations	116 - East Salem Elementary Totals	\$263,425.69	\$271,721.56	\$280,007.01	\$192,192.00	\$184,281.00	(\$7,911.00)
	REVENUE TOTALS	\$1,911,818.76	\$1,977,013.49	\$1,982,059.05	\$1,855,674.00	\$1,838,119.00	(\$17,555.00)
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	147,680.13	165,816.77	180,917.61	246,700.00	237,875.00	(8,825.00)
33-111-65-65-9-510-71200	Compensation-OT	5,106.52	5,017.54	5,549.01	3,000.00	3,000.00	.00
33-111-65-65-9-510-71520	Compensation-Substitutes	19.77	2,660.67	1,485.68	2,277.00	2,360.00	83.00
33-111-65-65-9-510-72100	FICA	10,912.54	13,652.66	14,231.29	46,625.00	46,958.00	333.00
33-111-65-65-9-510-72210	VRS Pension Contribution	9,170.44	8,286.62	7,815.58	7,625.00	7,377.00	(248.00)
33-111-65-65-9-510-72300	Group Health and Dental Insurance	40,783.50	41,170.00	36,718.60	43,526.00	44,775.00	1,249.00
33-111-65-65-9-510-72400	VRS Group Life Insurance	1,137.00	1,061.50	1,010.26	1,297.00	881.00	(416.00)
33-111-65-65-9-510-72750	VRS Retiree Health Care Credit	754.56	658.06	645.80	682.00	610.00	(72.00)
33-111-65-65-9-510-72800	Termination Pay for Vac/Sick Leave	.00	.00	3,580.00	.00	.00	.00
33-111-65-65-9-510-73020	Commodity Storage Services	.00	1,773.60	2,410.29	1,000.00	1,000.00	.00
33-111-65-65-9-510-73037	Contractual Services - Other	29,361.53	29,468.46	19,473.67	30,898.00	39,271.00	8,373.00
33-111-65-65-9-510-73178	Repair/Maint - POS Terminals	5,489.06	2,432.55	6,641.77	4,804.00	5,083.00	279.00
33-111-65-65-9-510-73180	Repair/Maint - Other Contracted	4,333.44	7,623.96	11,081.24	30,761.00	20,301.00	(10,460.00)
33-111-65-65-9-510-73195	Safety and OSHA Training	.00	.00	122.72	.00	.00	.00
33-111-65-65-9-510-76088	Special Events Costs	.00	.00	.00	3,000.00	3,000.00	.00
33-111-65-65-9-510-76110	Supplies - Operational	23,586.19	22,272.36	19,345.96	17,918.00	24,448.00	6,530.00



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Fund 33 - School Cafeteria Fund							
EXPENSE							
Locations 111 - Salem High School							
Function 65 - Food Services							
Sub-Function 65 - Food Services							
Level 9 - District Wide							
Program 510 - School Food Services							
33-111-65-65-9-510-76120	Food Products	193,749.10	201,913.32	225,181.06	207,690.00	221,684.00	13,994.00
33-111-65-65-9-510-76550	Uniforms	1,571.64	1,709.38	1,273.70	2,155.00	2,360.00	205.00
Program 510 - School Food Services Totals		\$473,655.42	\$505,517.45	\$537,484.24	\$649,958.00	\$660,983.00	\$11,025.00
Level 9 - District Wide Totals		\$473,655.42	\$505,517.45	\$537,484.24	\$649,958.00	\$660,983.00	\$11,025.00
Sub-Function 65 - Food Services Totals		\$473,655.42	\$505,517.45	\$537,484.24	\$649,958.00	\$660,983.00	\$11,025.00
Function 65 - Food Services Totals		\$473,655.42	\$505,517.45	\$537,484.24	\$649,958.00	\$660,983.00	\$11,025.00
Locations 111 - Salem High School Totals		\$473,655.42	\$505,517.45	\$537,484.24	\$649,958.00	\$660,983.00	\$11,025.00
Locations 112 - Andrew Lewis Middle School							
Function 65 - Food Services							
Sub-Function 65 - Food Services							
Level 9 - District Wide							
Program 510 - School Food Services							
33-112-65-65-9-510-71192	Compensation-Cafeteria	126,951.43	120,913.37	136,024.34	140,143.00	145,149.00	5,006.00
33-112-65-65-9-510-71200	Compensation-OT	1,923.42	603.01	899.04	2,000.00	2,000.00	.00
33-112-65-65-9-510-71520	Compensation-Substitutes	1,336.46	5,805.36	.00	1,658.00	1,725.00	67.00
33-112-65-65-9-510-72100	FICA	10,862.11	11,069.86	11,865.74	30,915.00	32,115.00	1,200.00
33-112-65-65-9-510-72210	VRS Pension Contribution	6,512.94	3,448.88	1,886.38	1,662.00	1,681.00	19.00
33-112-65-65-9-510-72300	Group Health and Dental Insurance	32,307.63	21,379.39	11,114.03	15,099.00	15,532.00	433.00
33-112-65-65-9-510-72400	VRS Group Life Insurance	537.80	298.63	211.80	442.00	228.00	(214.00)
33-112-65-65-9-510-72600	Unemployment Compensation	.00	.00	133.45	.00	.00	.00
33-112-65-65-9-510-72750	VRS Retiree Health Care Credit	408.33	177.83	95.40	107.00	112.00	5.00
33-112-65-65-9-510-73020	Commodity Storage Services	.00	1,783.34	2,837.43	1,000.00	1,000.00	.00



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G/L Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2022 City Council/Board Approval	Difference Vs 21 Adopted Budget
Fund 33 - School Cafeteria Fund							
EXPENSE							
Locations 112 - Andrew Lewis Middle School							
Function 65 - Food Services							
Sub-Function 65 - Food Services							
Level 9 - District Wide							
Program 510 - School Food Services							
33-112-65-65-9-510-73037	Contractual Services - Other	28,528.00	29,786.14	19,152.11	22,498.00	28,710.00	6,212.00
33-112-65-65-9-510-73178	Repair/Maint - POS Terminals	5,488.97	2,637.72	4,212.53	3,498.00	3,716.00	218.00
33-112-65-65-9-510-73180	Repair/Maint - Other Contracted	9,585.64	6,829.95	3,690.73	24,761.00	14,301.00	(10,460.00)
33-112-65-65-9-510-76110	Supplies - Operational	21,417.78	28,150.66	19,230.90	13,047.00	17,874.00	4,827.00
33-112-65-65-9-510-76120	Food Products	157,924.73	174,253.44	197,127.90	151,228.00	162,067.00	10,839.00
33-112-65-65-9-510-76550	Uniforms	1,134.35	1,248.99	2,528.21	1,569.00	1,725.00	156.00
Program 510 - School Food Services Totals		\$404,919.59	\$408,386.57	\$411,009.99	\$409,627.00	\$427,935.00	\$18,308.00
Level 9 - District Wide Totals		\$404,919.59	\$408,386.57	\$411,009.99	\$409,627.00	\$427,935.00	\$18,308.00
Sub-Function 65 - Food Services Totals		\$404,919.59	\$408,386.57	\$411,009.99	\$409,627.00	\$427,935.00	\$18,308.00
Function 65 - Food Services Totals		\$404,919.59	\$408,386.57	\$411,009.99	\$409,627.00	\$427,935.00	\$18,308.00
Locations 112 - Andrew Lewis Middle School Totals		\$404,919.59	\$408,386.57	\$411,009.99	\$409,627.00	\$427,935.00	\$18,308.00
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	66,230.19	67,330.77	93,959.60	62,215.00	63,995.00	1,780.00
33-113-65-65-9-510-71200	Compensation-OT	444.90	627.62	771.39	1,500.00	1,500.00	.00
33-113-65-65-9-510-71520	Compensation-Substitutes	4,276.37	3,511.32	.00	773.00	798.00	25.00
33-113-65-65-9-510-72100	FICA	6,213.48	7,006.82	7,507.89	14,216.00	14,663.00	447.00
33-113-65-65-9-510-72210	VRS Pension Contribution	2,558.92	1,756.14	1,289.78	1,290.00	1,290.00	.00
33-113-65-65-9-510-72300	Group Health and Dental Insurance	14,013.24	8,764.31	4,978.35	7,283.00	7,492.00	209.00
33-113-65-65-9-510-72400	VRS Group Life Insurance	181.80	.00	.00	.00	.00	.00



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G/L Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2022 City Council/Board Approval	Difference Vs 21 Adopted Budget
Fund 33 - School Cafeteria Fund							
EXPENSE							
Locations 113 - Carver Elementary							
Function 65 - Food Services							
Sub-Function 65 - Food Services							
Level 9 - District Wide							
Program 510 - School Food Services							
33-113-65-65-9-510-72750	VRS Retiree Health Care Credit	95.76	.00	.00	.00	.00	.00
33-113-65-65-9-510-72800	Termination Pay for Vac/Sick Leave	.00	880.00	.00	.00	.00	.00
33-113-65-65-9-510-73020	Commodity Storage Services	.00	1,500.53	2,072.31	500.00	500.00	.00
33-113-65-65-9-510-73037	Contractual Services - Other	18,996.13	18,175.86	19,394.29	10,488.00	13,287.00	2,799.00
33-113-65-65-9-510-73178	Repair/Maint - POS Terminals	1,702.97	1,833.55	3,247.55	1,631.00	1,720.00	89.00
33-113-65-65-9-510-73180	Repair/Maint - Other Contracted	14,509.00	12,754.05	5,799.98	21,761.00	11,301.00	(10,460.00)
33-113-65-65-9-510-76110	Supplies - Operational	12,418.23	17,621.81	15,794.57	6,083.00	8,272.00	2,189.00
33-113-65-65-9-510-76120	Food Products	100,548.92	91,835.51	97,800.82	70,496.00	75,002.00	4,506.00
33-113-65-65-9-510-76550	Uniforms	538.29	667.12	1,264.87	731.00	798.00	67.00
33-113-65-65-9-510-78020	Furniture & Equipment >\$5,000	.00	1,897.61	.00	.00	.00	.00
Program 510 - School Food Services Totals		\$242,728.20	\$236,163.02	\$253,881.40	\$198,967.00	\$200,618.00	\$1,651.00
Level 9 - District Wide Totals		\$242,728.20	\$236,163.02	\$253,881.40	\$198,967.00	\$200,618.00	\$1,651.00
Sub-Function 65 - Food Services Totals		\$242,728.20	\$236,163.02	\$253,881.40	\$198,967.00	\$200,618.00	\$1,651.00
Function 65 - Food Services Totals		\$242,728.20	\$236,163.02	\$253,881.40	\$198,967.00	\$200,618.00	\$1,651.00
Locations 113 - Carver Elementary Totals		\$242,728.20	\$236,163.02	\$253,881.40	\$198,967.00	\$200,618.00	\$1,651.00
Locations 114 - West Salem Elementary							
Function 65 - Food Services							
Sub-Function 65 - Food Services							
Level 9 - District Wide							
Program 510 - School Food Services							
33-114-65-65-9-510-71192	Compensation-Cafeteria	70,756.78	82,994.84	88,963.43	66,350.00	59,227.00	(7,123.00)
33-114-65-65-9-510-71200	Compensation-OT	803.81	1,403.95	1,371.23	1,500.00	1,500.00	.00



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G/L Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2022 City Council/Board Approval	Difference Vs 21 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							
33-114-65-9-510-71520	Compensation-Substitutes	362.61	3,884.32	.00	832.00	730.00	(102.00)
33-114-65-9-510-72100	FICA	5,487.98	7,656.31	6,922.52	15,255.00	13,466.00	(1,789.00)
33-114-65-9-510-72210	VRS Pension Contribution	5,823.76	5,562.94	1,289.78	1,290.00	1,291.00	1.00
33-114-65-9-510-72300	Group Health and Dental Insurance	14,826.47	11,228.91	2,159.02	7,283.00	7,492.00	209.00
33-114-65-9-510-72400	VRS Group Life Insurance	310.32	318.00	.00	.00	.00	.00
33-114-65-9-510-72750	VRS Retiree Health Care Credit	291.36	291.30	.00	.00	.00	.00
33-114-65-9-510-72800	Termination Pay for Vac/Sick Leave	.00	4,430.00	.00	.00	.00	.00
33-114-65-9-510-73020	Commodity Storage Services	.00	1,206.49	1,640.76	500.00	500.00	.00
33-114-65-9-510-73037	Contractual Services - Other	19,039.67	15,372.14	19,312.21	11,298.00	12,141.00	843.00
33-114-65-9-510-73178	Repair/Maint - POS Terminals	1,702.97	1,833.55	3,247.55	1,757.00	1,571.00	(186.00)
33-114-65-9-510-73180	Repair/Maint - Other Contracted	3,430.31	5,604.24	3,915.58	14,761.00	4,301.00	(10,460.00)
33-114-65-9-510-76110	Supplies - Operational	7,555.84	8,891.54	10,277.64	6,552.00	7,558.00	1,006.00
33-114-65-9-510-76120	Food Products	81,866.63	77,332.88	54,841.80	75,944.00	68,533.00	(7,411.00)
33-114-65-9-510-76550	Uniforms	588.83	680.32	1,272.54	788.00	730.00	(58.00)
33-114-65-9-510-78020	Furniture & Equipment >\$5,000	.00	.00	8,345.00	.00	.00	.00
Program 510 - School Food Services Totals		\$212,847.34	\$228,691.73	\$203,559.06	\$204,110.00	\$179,040.00	(\$25,070.00)
Level 9 - District Wide Totals		\$212,847.34	\$228,691.73	\$203,559.06	\$204,110.00	\$179,040.00	(\$25,070.00)
Sub-Function 65 - Food Services Totals		\$212,847.34	\$228,691.73	\$203,559.06	\$204,110.00	\$179,040.00	(\$25,070.00)
Function 65 - Food Services Totals		\$212,847.34	\$228,691.73	\$203,559.06	\$204,110.00	\$179,040.00	(\$25,070.00)
Locations 114 - West Salem Elementary Totals		\$212,847.34	\$228,691.73	\$203,559.06	\$204,110.00	\$179,040.00	(\$25,070.00)



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G/L Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2022 City Council/Board Approval	Difference Vs 21 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							
33-115-65-9-510-71192	Compensation-Cafeteria	70,558.24	83,067.79	98,221.79	73,201.00	70,010.00	(3,191.00)
33-115-65-9-510-71200	Compensation-OT	.00	968.10	771.39	2,000.00	2,000.00	.00
33-115-65-9-510-71520	Compensation-Substitutes	918.17	2,891.66	36.06	726.00	676.00	(50.00)
33-115-65-9-510-72100	FICA	6,561.48	8,151.76	5,955.75	14,526.00	13,677.00	(849.00)
33-115-65-9-510-72210	VRS Pension Contribution	2,734.92	2,240.44	1,800.08	1,608.00	1,624.00	16.00
33-115-65-9-510-72300	Group Health and Dental Insurance	15,873.47	14,990.33	11,921.31	15,099.00	15,532.00	433.00
33-115-65-9-510-72400	VRS Group Life Insurance	350.05	171.90	181.20	176.00	195.00	19.00
33-115-65-9-510-72600	Unemployment Compensation	.00	1,429.00	171.72	.00	.00	.00
33-115-65-9-510-72750	VRS Retiree Health Care Credit	123.72	77.40	81.60	91.00	96.00	5.00
33-115-65-9-510-73020	Commodity Storage Services	.00	1,190.14	1,898.40	500.00	500.00	.00
33-115-65-9-510-73037	Contractual Services - Other	17,343.46	15,814.12	19,278.11	9,849.00	11,242.00	1,393.00
33-115-65-9-510-73178	Repair/Maint - POS Terminals	1,889.97	2,026.55	3,440.55	1,531.00	1,455.00	(76.00)
33-115-65-9-510-73180	Repair/Maint - Other Contracted	4,718.46	3,048.23	4,564.25	14,761.00	4,301.00	(10,460.00)
33-115-65-9-510-76110	Supplies - Operational	9,220.20	12,464.76	14,104.81	5,712.00	6,999.00	1,287.00
33-115-65-9-510-76120	Food Products	87,642.84	80,459.38	86,753.69	66,203.00	63,463.00	(2,740.00)
33-115-65-9-510-76550	Uniforms	650.23	1,159.06	1,269.27	687.00	676.00	(11.00)
Program 510 - School Food Services Totals		\$218,585.21	\$230,150.62	\$250,449.98	\$206,670.00	\$192,446.00	(\$14,224.00)
Level 9 - District Wide Totals		\$218,585.21	\$230,150.62	\$250,449.98	\$206,670.00	\$192,446.00	(\$14,224.00)
Sub-Function 65 - Food Services Totals		\$218,585.21	\$230,150.62	\$250,449.98	\$206,670.00	\$192,446.00	(\$14,224.00)
Function 65 - Food Services Totals		\$218,585.21	\$230,150.62	\$250,449.98	\$206,670.00	\$192,446.00	(\$14,224.00)



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G/L Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2022 City Council/Board Approval	Difference Vs 21 Adopted Budget
Fund 33 - School Cafeteria Fund							
EXPENSE							
Locations 115 - South Salem Elementary	Totals	\$218,585.21	\$230,150.62	\$250,449.98	\$206,670.00	\$192,446.00	(\$14,224.00)
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	68,967.04	69,337.94	94,334.35	59,583.00	57,938.00	(1,645.00)
33-116-65-65-9-510-71200	Compensation-OT	59.62	774.13	771.39	1,500.00	1,500.00	.00
33-116-65-65-9-510-71520	Compensation-Substitutes	464.67	2,660.67	.00	735.00	711.00	(24.00)
33-116-65-65-9-510-72100	FICA	6,631.63	6,988.42	7,573.84	13,555.00	13,142.00	(413.00)
33-116-65-65-9-510-72210	VRS Pension Contribution	1,958.20	1,756.14	1,289.78	1,290.00	1,290.00	.00
33-116-65-65-9-510-72300	Group Health and Dental Insurance	9,898.36	7,431.27	5,417.81	7,283.00	7,492.00	209.00
33-116-65-65-9-510-72400	VRS Group Life Insurance	.00	.00	.00	72.00	.00	(72.00)
33-116-65-65-9-510-72750	VRS Retiree Health Care Credit	.00	.00	.00	32.00	.00	(32.00)
33-116-65-65-9-510-73020	Commodity Storage Services	.00	1,218.44	1,810.26	500.00	500.00	.00
33-116-65-65-9-510-73037	Contractual Services - Other	20,672.99	20,537.44	19,316.78	9,972.00	11,831.00	1,859.00
33-116-65-65-9-510-73178	Repair/Maint - POS Terminals	1,702.97	1,833.55	3,247.55	1,550.00	1,531.00	(19.00)
33-116-65-65-9-510-73180	Repair/Maint - Other Contracted	11,220.48	5,001.08	2,045.02	16,761.00	6,301.00	(10,460.00)
33-116-65-65-9-510-76110	Supplies - Operational	11,143.28	13,553.18	20,052.48	5,785.00	7,365.00	1,580.00
33-116-65-65-9-510-76120	Food Products	105,968.47	101,235.91	82,306.07	67,029.00	66,785.00	(244.00)
33-116-65-65-9-510-76550	Uniforms	914.00	782.60	1,269.28	695.00	711.00	16.00
Program 510 - School Food Services	Totals	\$239,601.71	\$233,110.77	\$239,434.61	\$186,342.00	\$177,097.00	(\$9,245.00)
Level 9 - District Wide	Totals	\$239,601.71	\$233,110.77	\$239,434.61	\$186,342.00	\$177,097.00	(\$9,245.00)
Sub-Function 65 - Food Services	Totals	\$239,601.71	\$233,110.77	\$239,434.61	\$186,342.00	\$177,097.00	(\$9,245.00)
Function 65 - Food Services	Totals	\$239,601.71	\$233,110.77	\$239,434.61	\$186,342.00	\$177,097.00	(\$9,245.00)
Locations 116 - East Salem Elementary	Totals	\$239,601.71	\$233,110.77	\$239,434.61	\$186,342.00	\$177,097.00	(\$9,245.00)



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G/L Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2022 City Council/Board Approval	Difference Vs 21 Adopted Budget
Fund 33 - School Cafeteria Fund							
	EXPENSE TOTALS	\$1,792,337.47	\$1,842,020.16	\$1,895,819.28	\$1,855,674.00	\$1,838,119.00	(\$17,555.00)
Fund 33 - School Cafeteria Fund	Totals						
	REVENUE TOTALS	\$1,911,818.76	\$1,977,013.49	\$1,982,059.05	\$1,855,674.00	\$1,838,119.00	(\$17,555.00)
	EXPENSE TOTALS	\$1,792,337.47	\$1,842,020.16	\$1,895,819.28	\$1,855,674.00	\$1,838,119.00	(\$17,555.00)
Fund 33 - School Cafeteria Fund	Totals	\$119,481.29	\$134,993.33	\$86,239.77	\$0.00	\$0.00	\$0.00
	Net Grand Totals						
	REVENUE GRAND TOTALS	\$1,911,818.76	\$1,977,013.49	\$1,982,059.05	\$1,855,674.00	\$1,838,119.00	(\$17,555.00)
	EXPENSE GRAND TOTALS	\$1,792,337.47	\$1,842,020.16	\$1,895,819.28	\$1,855,674.00	\$1,838,119.00	(\$17,555.00)
	Net Grand Totals	\$119,481.29	\$134,993.33	\$86,239.77	\$0.00	\$0.00	\$0.00