



Agenda
Monday, April 28, 2025, 6:30 PM

Regular Session, 6:30 PM, City Hall, 114 North Broad Street, Salem, Virginia 24153

WORK SESSION

[WORK SESSION IS CANCELLED FOR APRIL 28, 2025](#)

REGULAR SESSION

1. Call to Order
2. Pledge of Allegiance
3. Bid Opening, Awards, Recognitions
4. Consent Agenda
 - A. **Citizen Comments**

Comments from the public, limited to five minutes, on matters not already having a public hearing at the same meeting.
 - B. **Minutes**

Consider acceptance of the April 14, 2025, Work Session and Regular Meeting minutes.
 - C. **Financial Reports**

Consider acceptance of the Statement of Revenues and Expenses for the nine months ending March 2025.
5. Old Business
6. New Business
 - A. **Roanoke Valley Resource Authority Budget**

Request to approve the Roanoke Valley Resource Authority (RVRA) budget for Fiscal Year 2025-2026.
 - B. **Presentation of Salem School Division Budget**

Receive presentation from the Chairman of the Salem School Board regarding the 2025-2026 budget pursuant to Section 8.5 of the 1968 Charter of the City of Salem, as amended.

C. Public Hearing and Amendment to the Zoning Ordinance

Hold public hearing and consider adoption of ordinance on first reading for the request of Clipp Family Trust, or assigns, contract purchaser, to rezone the property located at 2381-2383 Roanoke Blvd. (T/M# 225-2-6.1) from HBD Highway Business District with conditions to HBD Highway Business District. (Advertised in the April 10 and 17, 2025, issues of the *Salem Times-Register*.) (The Planning Commission recommended approval by a unanimous vote.)

D. Public Hearing for Amendment to the Zoning Ordinance and Special Exception Permit

Hold public hearing for the request of ABoone Real Estate, Inc., contract purchaser, to rezone the properties located at 1906 Mill Ln. & 1400 blk Penley Blvd. (T/M#s 205-2-5 & 204-13-1) from RSF/AG Residential Single Family/Agriculture Districts & AG Agriculture Districts to RSF Residential Single Family District, **and** for a Special Exception Permit to include both parcels in the Cluster Housing Overlay District. (Advertised in the April 10 and 17, 2025, issues of the *Salem Times-Register*.)

E. Amendment to the Zoning Ordinance

Consider the request of ABoone Real Estate, Inc., contact purchaser, to rezone the properties located at 1906 Mill Ln. & 1400 blk Penley Blvd. (T/M#s 205-2-5 & 204-13-1) from RSF/AG Residential Single Family/Agriculture Districts & AG Agriculture Districts to RSF Residential Single Family District. (The Planning Commission recommended approval by a unanimous vote.)

F. Special Exception Permit

Consider the request of ABoone Real Estate, Inc., contact purchaser, for a Special Exception Permit to include the properties located at 1906 Mill Ln. & 1400 blk Penley Blvd. (T/M#s 205-2-5 & 204-13-1) in the Cluster Housing Overlay District. (The Planning Commission recommended approval by a unanimous vote.). The approval of the Special Exception Permit is contingent upon final Council approval on second reading of the ordinance to rezone the properties from RSF/AG Residential Single Family/Agriculture and AG Agriculture Districts to RSF Residential Single Family District.

G. Olde Salem Days 2025

Resolution requesting the Virginia Department of Transportation (VDOT) approve City Council's request for the temporary closure of Main Street on September 13, 2025, for the Olde Salem Days event.

H. Boards and Commissions

Consider appointments to various boards and commissions.

7. Adjournment



CITY COUNCIL

MINUTES

Monday, April 14, 2025 at 6:30 PM

Work Session, 6:00 PM

Council Chambers Conference Room, City Hall, 114 North Broad Street, Salem,
Virginia 24153

Regular Session, 6:30 PM, City Hall, 114 North Broad Street, Salem, Virginia 24153

WORK SESSION

1. Call to Order

A work session of the Council of the City of Salem, Virginia, was held in the Council Chambers Conference Room, City Hall, 114 N. Broad Street, Salem, Virginia, on April 14, 2025, at 6:00 p.m., there being present the following members of said Council to wit: Renée Ferris Turk, Mayor; Anne Marie Green, Vice-Mayor; Council members; Byron Randolph Foley, H. Hunter Holliday, and John Saunders; with Renée Ferris Turk, Mayor, presiding; together with Chris Dorsey, City Manager; Rob Light, Assistant City Manager and Clerk of Council; Rosemarie B. Jordan, Director of Finance; Tammy Todd, Assistant Director of Finance; Tommy Miller, Director of Economic Development; Crystal Williams, Assistant to the City Manager; and Laura Lea Harris, Deputy Clerk of Council; and the following business was transacted;

Mayor Turk reported that this date, place, and time had been set in order for the Council to hold a work session; and

2. New Business

A. Discussion Items

- 1) Economic Development Update - Tommy Miller, Director of Economic Development

Tommy Miller, Director of Economic Development, presented an update on Economic Development for the City of Salem. He provided a copy of an outline for Council's use. Mr. Miller summarized the status of progress that has been made on the City's Strategic Plan initiatives. He also shared details, updating Council on existing businesses in Salem. Mr. Miller shared an overview of real estate within

Salem. Discussion was held regarding entrepreneurial support and grant initiatives. Council requested additional information on the Community Business Launch Grant.

3. Adjournment

There being no further business, Mayor Turk adjourned the meeting at 6:28 p.m.

REGULAR SESSION

1. Call to Order

A regular meeting of the Council of the City of Salem, Virginia, was called to order at 6:30 p.m., there being present the following members to wit: Renée Ferris Turk, Mayor; Anne Marie Green, Vice-Mayor; Councilmembers: Byron Randolph Foley, H. Hunter Holliday, and John Saunders; with Renée Ferris Turk, Mayor, presiding together with Chris Dorsey, City Manager; Rob Light, Assistant City Manager and Clerk of Council; Rosemarie B. Jordan, Director of Finance; Tammy Todd, Assistant Director of Finance; Chuck Van Allman, Director of Community Development; Mike Stevens, Director of Communications; and Jim Guynn, City Attorney.

2. Pledge of Allegiance

3. Bid Opening, Awards, Recognitions

There were none this evening.

4. Consent Agenda

A. Citizen Comments

Comments from the public, limited to five minutes, on matters not already having a public hearing at the same meeting.

Karita Knisely, 115 Union Street, addressed Council in support of Salem's purchase and preservation of Preston Place, focusing on the historic value of the property.

John Breen, 142 Bogey Lane, expressed concerns related to the final plats for the Simms property. He focused his attention on the accessibility of the proffers and violations of Code. He requested that Council utilize a provided plat review when approving plats; assure that the Simms plats and all plats be corrected to include any proffers; at Council's pleasure, grant 10 minutes to detail Simms violations; and invoke Salem Code 106-522.1 to bring the Simms Development into compliance.

Stella Reinhard, 213 N. Broad Street, noted that she felt there were some specifics missing from the Comprehensive Plan revision. She requested that citizens be able to speak longer than five minutes on evenings when there were not many speakers and a short meeting. Ms. Reinhard also spoke in support of the City's purchase of the Preston Place property and shared ideas with Council for future utilization of this property.

Whitney Leeson, 212 N. Broad Street, spoke in support of the acquisition and development of the Preston Place property by the City of Salem. She shared a vision for a natural garden and walking trail on this property.

B. Minutes

Consider acceptance of the March 24, 2025, Work Session and Regular Meeting minutes.

The minutes were approved as written.

5. Old Business

There was no Old Business this evening.

6. New Business

A. Roanoke Regional Airport Commission

Consider approval of the Roanoke Regional Airport commission budget for the Fiscal Year 2025-2026.

Mike Stewart, Executive Director of the Roanoke Regional Airport Commission, presented the Fiscal Year 2025-2026 budget on behalf of the Commission. He noted that Dale Guidry, Salem appointee to the Commission, and David Jeavons, Director of Finance, were with him this evening. He indicated that no funds were being requested from Salem. Mr. Stewart shared that the Commission adopted this budget at its March 25, 2025, meeting and that it was approved the following week by the City of Roanoke and Roanoke County. He noted a total operating revenue projected of \$15,939,000 with \$14.468 million in expenses, producing a net operating income of \$1.47 million. Mr. Stewart also noted that no deficit is anticipated in either the Operating Budget or the list of capital expenses that were included in the Council packet. No appropriations are requested or anticipated. The Commission is requesting formal approval of the Operating Budget and Capital Expenditure List.

On the capital sheet, Mr. Stewart highlighted renovation of Taxiway Bravo, design work for Runway 6-24, and the design of a terminal improvement project. Other items of note were the completion of the parking lot project, Phase III of the fencing project, a couple of vehicle replacements, and upgrades to the IT system. He spoke of the funding being utilized for these projects as well.

Mayor Turk asked Mr. Stewart to comment on new flights that had been added.

Mr. Stewart shared information on new flights to larger hubs of Charlotte, Atlanta, Chicago, and Washington Dulles. He also noted Allegiant to several hubs in Florida and that they had Virginia's Blue Ridge doing some marketing in that area.

Council thanked Mr. Stewart, Mr. Jeavons, and Mr. Guidry for being with them this

evening.

Randy Foley motioned to approve the Roanoke Regional Airport Commission budget for the Fiscal Year 2025-2026. Hunter Holliday seconded the motion.

Ayes: John Saunders, Hunter Holliday, Randy Foley, Anne Marie Green, Renee Turk
Nays: None
Abstaining: None

B. Annual Presentation of Budget by City Manager

In accordance with Section 4.6(b) of the Charter of the City of Salem, Virginia, City Manager Dorsey will present the FY 2026 budget to City Council.

City Manager, Chris Dorsey, presented the highlights of the proposed Fiscal Year 2026 Annual Budget to City Council.

City Manager Dorsey shared an overview of both the General Fund Revenue and Expenditure budgets by category. He gave a summary of the General Fund Budget, including Capital Funds, and shared highlights of the General Fund Budget by department.

Councilman Holliday asked if there would be a paving schedule posted on the website.

Mr. Van Allman responded affirmatively that this schedule is on the website and noted that it would be reflective of the general time that work would be done on a specific street and may not be exact.

Mr. Dorsey noted that the Budget Work Sessions are scheduled for Tuesday, April 22nd, Wednesday, April 23rd, and Friday April 25th of next week and that Council would be reviewing the Budget in depth. The department heads will be in attendance to go through the line items.

Mr. Dorsey thanked Ms. Jordan, Ms. Todd, and the Finance staff for putting this information together.

Councilman Foley noted that there was an item discussed in the Work Session relating to Economic Development that they would need to address in the Budget Work Sessions.

Councilman Holliday asked for information on the status of replacing the water meters.

Mr. Dorsey responded that a private contractor had been hired to go out and do that work and that he would get an update for Council.

Mayor Turk noted that this was the introduction of the budget this evening and that no

action would be taken tonight. She thanked staff for their hard work.

C. Salem Band Boosters

Consider request from the Salem Band Boosters for a donation (\$541.10) equal to the amount of admissions tax paid in connection with the annual Blue Ridge Regional High School Band Competition held on September 21, 2024, at the Salem Stadium.

Randy Foley motioned to donate \$541.10 to the Salem Band Boosters as requested. Anne Marie Green seconded the motion.

Ayes: John Saunders, Hunter Holliday, Randy Foley, Anne Marie Green, Renee Turk

Nays: None

Abstaining: None

D. Appropriation of Funds

Appropriate grant funds awarded by Virginia Tourism Corporation.

Ms. Jordan shared for the benefit of the public that the City had been awarded a \$10,000 marketing grant from Virginia Tourism Corporation (VTC). This grant will be utilized for marketing the Living History Weekend in June which will highlight Andrew Lewis. A local match is required and has been included in the current year budget; therefore, no additional funds will be needed other than what has been received in revenue. Council is requested to appropriate the \$10,000 in grant revenue to the account listed in the Council Report and increase the budget for the grant expenditures.

Anne Marie Green motioned to appropriate the \$10,000 in grant revenue to the account listed in the Council Report and increase the budget for the grant expenditures by \$10,000. John Saunders seconded the motion.

Ayes: John Saunders, Hunter Holliday, Randy Foley, Anne Marie Green, Renee Turk

Nays: None

Abstaining: None

E. Appropriation of Funds

Appropriate grant funds awarded by the Roanoke Foodshed Network.

Ms. Jordan explained that the City has been awarded a \$2,500 grant through the Healthy Food Access Leadership Team of the Roanoke Foodshed Network. The funds will be used for a Junior Farmer Program at the Salem Farmer's Market, which will provide an educational activity booklet for children and their families in conjunction with nutritional education offered by the Cooperative Extension Service. These booklets will be distributed through the backpack summer program. As an added incentive to participate in the program, those attending will be provided with \$5 worth of tokens to spend on fruits and vegetables each market day. Council is asked to appropriate the \$2,500 in grant revenue and increase the budget for the grant expenditure account.

Randy Foley motioned to appropriate \$2,500 in grant revenue and increase the budget for the expenditure as specified in the Council report. Hunter Holliday seconded the motion.

Ayes: John Saunders, Hunter Holliday, Randy Foley, Anne Marie Green, Renee Turk
Nays: None
Abstaining: None

F. Transfer Funding for Projects

Request to move two sewer projects from the Water Capital Fund to the Sewer Capital Fund.

Ms. Jordan noted that in the past, the City has always maintained a single capital fund for water and sewer multi-year projects. For financial reporting and tracking purposes, water and sewer projects need to be separated into a Water Capital Projects Fund and a Sewer Capital Projects Fund. Two sewer projects, Roanoke River Upper Sewer Rehab and Wiley Court Sewer Improvements, were in Fund 50. Council is being asked to move these to the new Fund 56 for the Sewer Capital Fund. This is going to facilitate financial tracking and make reading the financial reports clearer as these items will be viewable by line item. Council is being asked to move \$7,375,000 out of the Water Capital Fund and reappropriate those funds. They have already been approved by Council in the past. The request is just to move them to the new sewer fund.

Hunter Holliday motioned to move \$7,375,000 out of the Water Capital Fund and reappropriate as specified in the Council Report. Randy Foley seconded the motion.

Ayes: John Saunders, Hunter Holliday, Randy Foley, Anne Marie Green, Renee Turk
Nays: None
Abstaining: None

G. Personal Property Tax Relief Act (PPTRA)

Request to adopt a resolution setting the allocation percentage for personal property tax relief for the 2025 tax year

Ms. Jordan explained that this is an annual resolution that is adopted by City Council. In 1998, the Personal Property Tax Relief Act was established as a statewide program. The amount that the City receives each year is a fixed amount. The City's allocation of those funds is \$2,588,707. Each year, the percentage has to be calculated that allows the City to provide taxpayers tax relief for personal use vehicles. Vehicles valued at \$1,000 and below will receive 100% of tax relief. Those that are \$20,000 to \$1,000 receive the calculated percentage, and those that are above \$20,000 do not receive relief. Based on the calculation, Council is requested to adopt a tax relief percentage of 44%.

Randy Foley motioned to adopt Resolution 1493 setting the allocation percentage for

personal property tax relief for the 2025 tax year. John Saunders seconded the motion.

Ayes: John Saunders, Hunter Holliday, Randy Foley, Anne Marie Green, Renee Turk

Nays: None

Abstaining: None

H. **Boards and Commission**

Consider appointments to various boards and commissions.

Randy Foley motioned to reappoint Teresa Sizemore for a two-year term ending April 26, 2027, to the Personnel Board. Anne Marie Green seconded the motion.

Ayes: John Saunders, Hunter Holliday, Randy Foley, Anne Marie Green, Renee Turk

Nays: None

Abstaining: None

7. **Adjournment**

Mayor Turk welcomed Cody Sexton, Assistant Town Manager in Vinton, and his State and Local Government class from Roanoke College.

Mayor Turk also announced that the Division III Men's Volleyball Championship will be held in Salem at the end of the month. She encouraged citizens to watch for a number of activities coming up.

The meeting was adjourned at 7:28 p.m.

Submitted by:

H. Robert Light
Clerk of Council

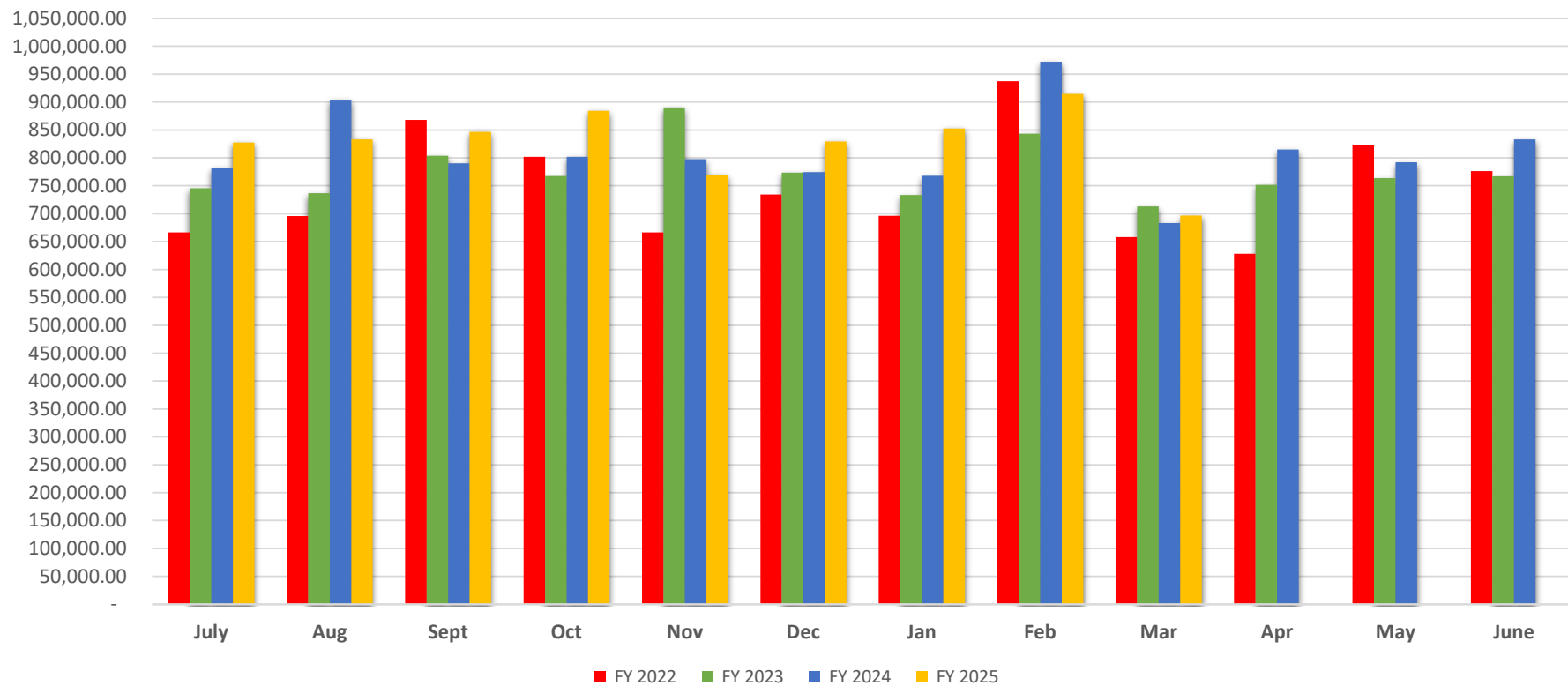
Approved by:

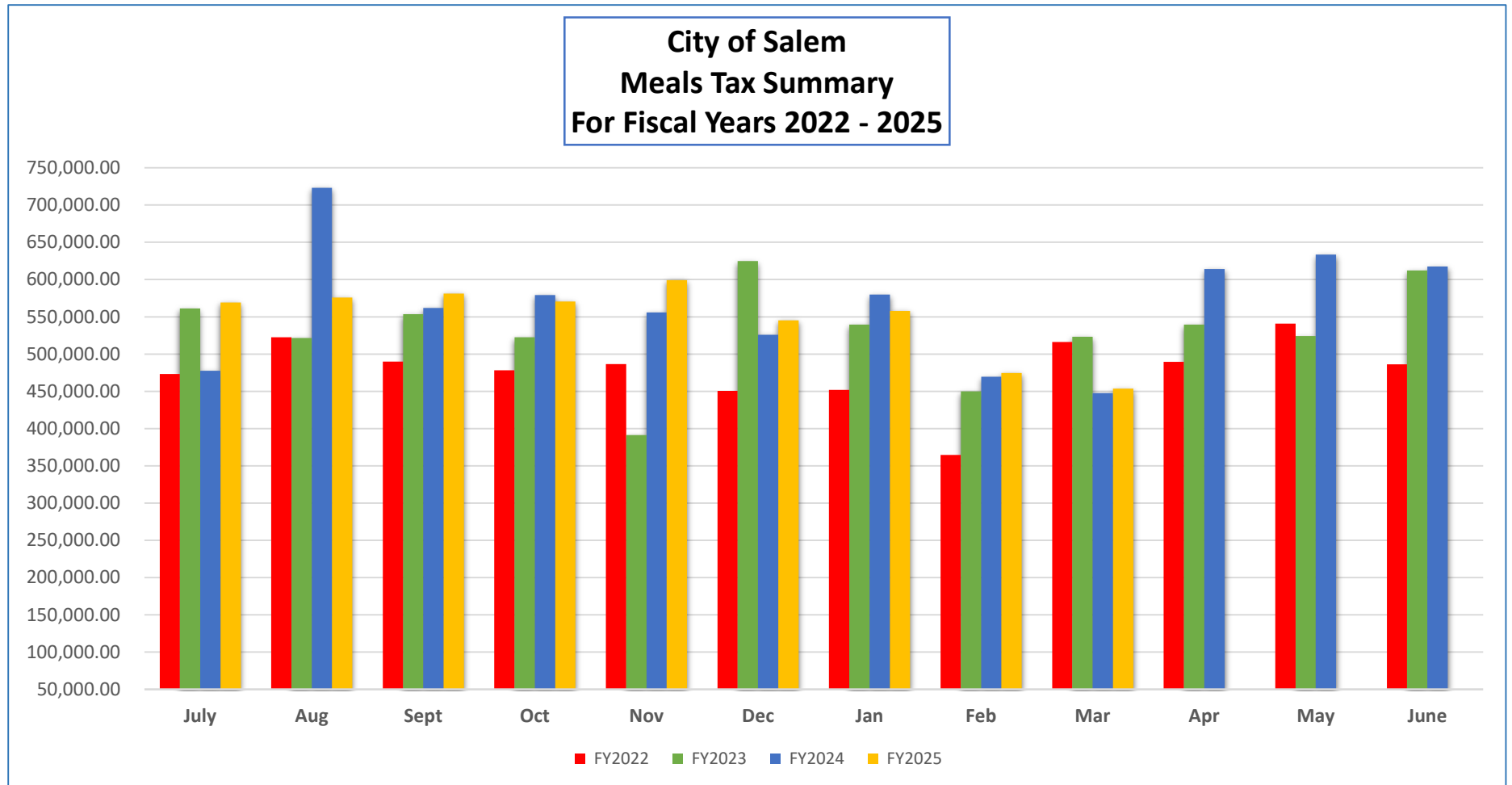
Renée Ferris Turk
Mayor

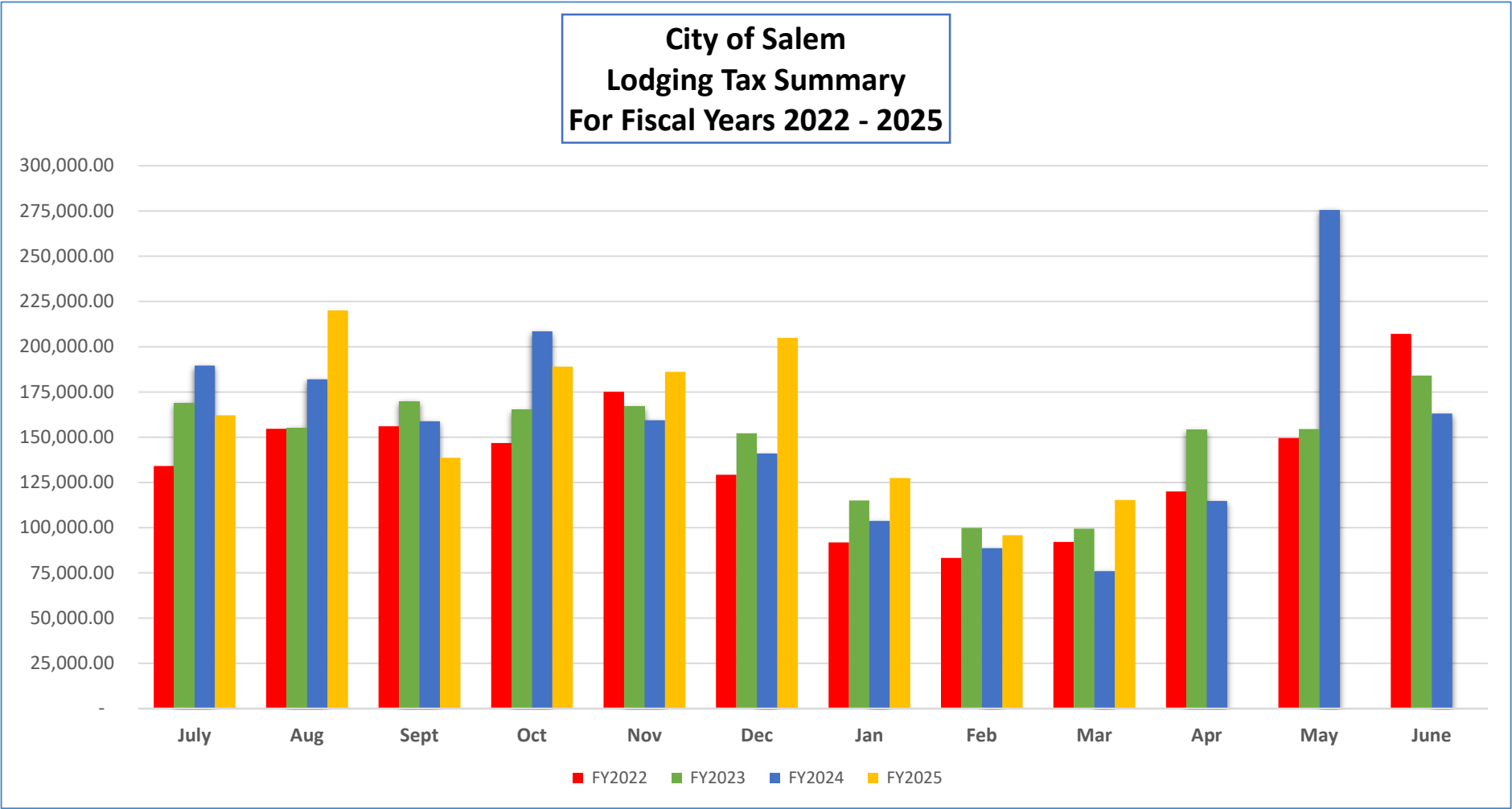
**City of Salem, Virginia
General Fund
Statement of Revenue and Expenditures
For Nine Months Ending March 31, 2025**

	Current Year Budget	Current Year Year to Date	% of Budget	Prior Year Year to Date	Variance
Revenue:					
Beginning Balance 7-1-24	\$ 12,991,922	\$ -	0%	\$ -	\$ -
General Property Taxes	51,890,783	20,984,194	40%	18,812,392	2,171,802
Other Local Taxes	29,110,800	20,823,304	72%	19,708,195	1,115,109
Permits and Licenses	359,440	343,749	96%	231,200	112,549
Fines and Forfeitures	128,500	78,206	61%	81,953	(3,747)
Revenue from Use of Money and Property	6,342,391	5,586,231	88%	6,132,190	(545,959)
Charges for Services	3,728,697	2,577,587	69%	2,580,649	(3,062)
Payment in Lieu of Taxes from Electric Fund	3,160,000	2,370,000	75%	2,370,000	-
Payment in Lieu of Taxes from Water Fund	147,696	113,135	77%	109,527	3,608
Miscellaneous Revenue	449,000	373,322	83%	514,495	(141,173)
Non-Categorical Aid	3,642,803	691,166	19%	722,770	(31,604)
Shared Expenses	1,933,459	1,233,551	64%	1,076,436	157,115
Categorical Aid	11,038,505	7,615,984	69%	7,145,401	470,583
Non-Revenue Receipts	89,105	89,177	100%	34,177	55,000
Transfer From Other Funds	-	-	0%	5,319,145	(5,319,145)
Total Revenue	125,013,101	62,879,606	50%	64,838,531	(1,958,924)
Expenditures:					
General Government	14,584,727	8,532,804	59%	8,845,084	(312,280)
Judicial Administration	3,183,598	2,189,795	69%	2,213,567	(23,772)
Public Safety	25,633,533	18,042,421	70%	17,347,538	694,883
Public Works	18,651,055	8,167,821	44%	8,596,685	(428,864)
Health and Welfare	7,137,055	5,012,017	70%	4,383,432	628,585
Education	26,538,801	20,772,077	78%	20,743,955	28,122
Parks, Recreation and Cultural	9,984,915	6,255,865	63%	5,523,817	732,048
Community Development	4,423,989	2,842,667	64%	2,731,689	110,978
Transfers Out	13,870,063	10,220,352	74%	14,307,941	(4,087,589)
Contingency	1,005,365	-	0%	-	-
Total Expenditures	125,013,101	82,035,819	66%	84,693,708	(2,657,889)
Revenue Over/(Under) Expenditures	\$ -	\$ (19,156,213)		\$ (19,855,177)	\$ 698,965

**City of Salem
Sales Tax Summary
For Fiscal Years 2022 - 2025**







City of Salem, Virginia
Special Revenue Fund
Statement of Revenues and Expenditures
For Period Ending March 31, 2025

Schedule E

	<u>Budget</u>	<u>Project To Date</u>	<u>Encumbrances</u>	<u>Total Project</u>	<u>Available Balance</u>	<u>Year To Date</u>	
Fund Balance, July 1, 2024							\$ -
<u>Revenues:</u>							
ARPA - Election Grant	\$ 14,075	\$ 14,075	\$ -	\$ 14,075	\$ -	\$ 14,075	
Total Revenues	14,075	14,075	-	14,075	-		14,075
<u>Expenditures:</u>							
Election Grant	14,075	14,075	-	14,075	-	14,075	
Total Expenditures	\$ 14,075	\$ 14,075	\$ -	\$ 14,075	\$ -		<u>14,075</u>
Fund Balance, March 31, 2025							<u>\$ -</u>

City of Salem, Virginia
Debt Outstanding
For Period Ending March 31, 2025

Schedule F

	Balance 7/1/2024	Issuances	Principal Payments	Balance 3/31/2025
City Debt Outstanding				
2013 Public Improvement Bonds	\$ 888,125	\$ -	\$ (89,425)	\$ 798,700
2016B Public Improvement Bonds	297,713	-	-	297,713
2019 Public Improvement Bonds	4,065,000	-	-	4,065,000
2020 Public Improvement Bonds	1,700,000	-	-	1,700,000
2020 Public Improvement Refunding Bonds	4,405,060	-	-	4,405,060
2021 Public Improvement Refunding Bonds	805,000	-	(6,000)	799,000
2022B Public Improvement Bonds	13,916,000	-	-	13,916,000
Total City Debt Outstanding	26,076,898	-	(95,425)	25,981,473
School Debt Outstanding				
2012A Public Improvement Bonds	4,295,250	-	(477,250)	3,818,000
2013 Public Improvement Bonds	2,736,875	-	(275,575)	2,461,300
2020 Public Improvement Bonds	23,395,000	-	-	23,395,000
Total School Debt Outstanding	30,427,125	-	(752,825)	29,674,300
Total Debt Outstanding	<u>\$ 56,504,023</u>	<u>\$ -</u>	<u>\$ (848,250)</u>	<u>\$ 55,655,773</u>

City of Salem, Virginia
Capital Projects Fund
Statement of Revenues and Expenditures
For Period Ending March 31, 2025

Schedule G

	Budget	Project To Date	Encumbrances	Total Project	Available Balance	Year To Date	
Fund Balance, July 1, 2024							\$ 13,489,570
<u>Revenues:</u>							
Federal Grants	\$ 16,422,021	\$ 4,599,819	\$ -	\$ 4,599,819	\$ 11,822,202	\$ 2,229,050	
State Grants	15,612,517	5,431,953	-	5,431,953	10,180,564	1,193,890	
Proceeds From Debt Issuance	15,015,146	15,015,145	-	15,015,145	1	-	
Interest Income	663,818	663,817	-	663,817	1	-	
Transfer From General Fund	27,763,522	27,763,520	-	27,763,520	2	2,254,900	
Total Revenues	75,477,024	53,474,255	-	53,474,255	22,002,769		5,677,840
<u>Expenditures:</u>							
Next Generation 911	378,493	199,069	30,609	229,678	148,815	11,909	
Fire Station #2 Renovations & Storage Building	1,930,143	443,928	1,280,216	1,724,144	205,999	338,405	
Fire Station #1 Renovations	654,000	8,826	11,534	20,360	633,640	1,045	
Fire Station #3 Renovations	454,000	7,051	4,844	11,895	442,105	-	
Colorado St Bridge Replacement	11,778,826	5,576,892	1,082,205	6,659,097	5,119,729	1,718,686	
Apperson Drive Bridge Replacement	10,329,896	1,055,433	7,744,558	8,799,991	1,529,905	31,624	
Jury Room Expansion	900,000	742,858	114,950	857,808	42,192	501,563	
Apperson Drive Bridge Repairs #1800	682,432	553,228	126,504	679,732	2,700	470,856	
Valleydale Streetscape Improvements	1,500,000	238,612	-	238,612	1,261,388	238,612	
Upland Drive Storm Drain and Curb & Gutter	250,000	-	-	-	250,000	-	
4th Street/Union Street Storm Sewer Upgrades	162,500	-	-	-	162,500	-	
Roanoke Boulevard Storm Drain Upgrades	100,000	-	-	-	100,000	-	
Texas Street/Idaho Street Pond	100,000	-	-	-	100,000	-	
Bainbridge Drive Storm Drain Expansion	225,000	-	-	-	225,000	-	
Truck Storage Building	750,000	5,561	27,339	32,900	717,100	5,561	
Western Roanoke River Greenway	50,000	1,500	-	1,500	48,500	-	
Elizabeth Campus Greenway	2,252,578	205,092	589,395	794,487	1,458,091	7,751	
Moyer Sports Complex Renovation	27,903,295	26,909,473	220,079	27,129,552	773,743	17,959	
Mason Creek Greenway Phase 3	2,610,681	360,050	140,105	500,155	2,110,526	117,716	
Library Flooring Replacement	190,000	-	-	-	190,000	-	
Library Co-working Space	155,000	-	-	-	155,000	-	
Civic Center East/West Fields Restroom	261,070	258,667	-	258,667	2,403	258,667	
Longwood Park Restroom Replacement #2	170,000	175,624	-	175,624	(5,624)	175,567	
Kiwanis Park Wall Pads	110,000	96,887	-	96,887	13,113	96,887	
Library Lawn Special Events Space	500,000	-	-	-	500,000	-	
Library Renovation	250,000	-	-	-	250,000	-	
Flood Mitigation-CFPF	77,974	75,013	-	75,013	2,961	-	
Downtown Impr - E Main St/Market St	5,440,677	4,183,668	47,717	4,231,385	1,209,292	2,838,111	
Downtown Impr - E Main St/White Oak	2,311,825	58,627	28,100	86,727	2,225,098	18,295	
Capital Projects Local Reserve	1,950,049	-	-	-	1,950,049	-	
Downtown Improvements Reserve	390,350	-	-	-	390,350	-	
Excess Local Funding Reserve	658,235	-	-	-	658,235	-	
Total Expenditures	\$ 75,477,024	\$ 41,156,059	\$ 11,448,155	\$ 52,604,214	\$ 22,872,810		6,849,214
Fund Balance, March 31, 2025							<u>\$ 12,318,196</u>

City of Salem, Virginia
Capital Reserve Fund
Statement of Revenues and Expenditures
For Period Ending March 31, 2025

Schedule H

	<u>Budget</u>	<u>Project To Date</u>	<u>Encumbrances</u>	<u>Total Project</u>	<u>Available Balance</u>	<u>Year To Date</u>	
Fund Balance, July 1, 2024							\$ 17,026,870
<u>Revenues:</u>							
Transfer From General Fund	\$ 23,255,577	\$ 23,255,577	\$ -	\$ 23,255,577	\$ -	\$ 6,228,707	
Total Revenues	23,255,577	23,255,577	-	23,255,577	-		6,228,707
<u>Expenditures:</u>							
Capital Reserve	19,342,716	-	-	-	19,342,716	-	
Fire Ladder Truck	2,400,000	-	-	-	2,400,000	-	
Body Cameras and In-Car Camera Replacement	654,004	654,004	-	654,004	-	654,004	
Front Load Dumpster Truck	408,857	408,857	-	408,857	-	408,857	
Salem Stadium Scoreboard Replacement	200,000	-	-	-	200,000	-	
Civic Center Scoreboard Replacement	250,000	84,258	92,478	176,736	73,264	84,258	
Total Expenditures	\$ 23,255,577	\$ 1,147,119	\$ 92,478	\$ 1,239,597	\$ 22,015,980		1,147,119
Fund Balance, March 31, 2025							<u>\$ 22,108,458</u>

**City of Salem, Virginia
Electric Fund
Statement of Operations
For Nine Months Ending March 31, 2025**

	Current Year Budget	Current Year Year to Date	% of Budget	Prior Year Year to Date	Variance
Operating Revenues					
Sale of Power	\$ 50,066,620	\$ 40,665,146	81%	\$ 32,945,456	\$ 7,719,690
Other Electric Revenue	653,683	530,031	81%	557,208	(27,177)
Reserve for Encumbrances	1,816,023	-	0%	-	-
Appropriated from Net Position	250,000	-	0%	-	-
Total Operating Revenues	52,786,326	41,195,177	78%	33,502,664	7,692,513
Operating Expenses					
Other Power Generation - Operation	125,000	64,289	51%	40,054	24,235
Other Power Generation - Maintenance	102,426	56,206	55%	54,577	1,629
Purchased Power	26,815,000	21,562,271	80%	19,528,687	2,033,584
Transmission - Operation	10,054,500	7,028,334	70%	7,451,417	(423,083)
Transmission - Maintenance	46,750	7,156	15%	4,842	2,314
Distribution - Operations	1,194,500	854,578	72%	855,768	(1,190)
Distribution - Maintenance	1,609,161	1,205,708	75%	1,208,950	(3,242)
Customer Service	686,849	508,266	74%	485,611	22,655
Administration & General - Operation	2,820,034	400,907	14%	534,452	(133,545)
Administration & General - Maintenance	242,000	170,074	70%	190,801	(20,727)
Depreciation	-	1,318,361	0%	1,260,854	57,507
Capital	5,484,755	1,910,489	35%	1,235,868	674,621
Contingency	445,351	-	0%	-	-
Total Operating Expenses	49,626,326	35,086,639	71%	32,851,881	2,234,758
Income (loss) Before Transfers	3,160,000	6,108,538		650,783	5,457,755
Transfers (Payment in Lieu of Taxes)	(3,160,000)	(2,370,000)	75%	(2,370,000)	-
Income (loss)	\$ -	\$ 3,738,538		\$ (1,719,217)	\$ 5,457,755

City of Salem, Virginia
Water Fund
Statement of Operations
For Nine Months Ending March 31, 2025

Operating Revenues	Current Year Budget	Current Year Year to Date	% of Budget	Prior Year Year to Date	Variance
Services	\$ 7,967,406	\$ 6,249,334	78%	\$ 5,585,565	\$ 663,769
Other Revenue	531,996	421,695	79%	317,194	104,501
Water Federal Grants Revenue	-	11,780	0%	-	11,780
Gain On Sale Of Assets	-	6,819	0%	1,040	5,779
Reserve for Encumbrances	2,187,799	-	0%	-	-
Total Operating Revenues	10,687,201	6,689,628	63%	5,903,799	785,829
Operating Expenses					
<i><u>Production</u></i>					
Salaries of Personnel	1,136,388	763,051	67%	740,068	22,983
Fringe Benefits	479,930	350,751	73%	342,244	8,507
Contractual Services	698,791	440,174	63%	446,205	(6,031)
Printing and Binding	2,500	66	3%	755	(689)
Advertising	1,000	-	0%	-	-
Utilities	422,200	411,177	97%	329,536	81,641
Communications	5,900	3,211	54%	2,992	219
Insurance	36,000	32,769	91%	34,426	(1,657)
Travel and Training	9,800	5,824	59%	5,075	749
Miscellaneous	66,793	66,786	100%	55,970	10,816
Materials and Supplies	324,588	172,575	53%	185,933	(13,358)
Depreciation	-	652,794	0%	639,380	13,414
Capital	477,801	192,455	40%	159,301	33,154
Bond Costs	-	64,045	0%	-	64,045
Contingency	115,581	-	0%	-	-
Total Production Expenses	3,777,272	3,155,678	84%	2,941,885	213,793
<i><u>Distribution</u></i>					
Salaries of Personnel	774,961	620,283	80%	504,341	115,942
Fringe Benefits	368,938	288,573	78%	233,531	55,042
Contractual Services	1,003,661	836,788	83%	732,059	104,729
Printing and Binding	500	66	13%	136	(70)
Communications	4,850	3,603	74%	3,603	-
Insurance	36,000	36,204	101%	34,275	1,929
Lease/Rent of Equipment	2,000	1,001	50%	1,001	-
Travel and Training	7,600	3,277	43%	1,302	1,975
Miscellaneous	33,193	27,299	82%	24,793	2,506
Miscellaneous Credits	(290,000)	(313,602)	108%	(291,572)	(22,030)
Materials and Supplies	165,975	64,772	39%	145,323	(80,551)
Depreciation	-	173,913	0%	151,198	22,715
Capital	2,292,589	1,652,568	72%	279,888	1,372,680
Interest Obligations	1,874,520	62,223	3%	81,220	(18,997)
Bond Costs	-	16,499	0%	-	16,499
Total Distribution Expenses	6,274,787	3,473,467	55%	1,901,098	1,572,369
Income (loss) Before Transfers	635,142	60,483		1,060,816	(1,000,333)
Transfer to Water Capital Fund	(487,446)	(487,446)	100%	-	(487,446)
Transfers (Payment in Lieu of taxes)	(147,696)	(113,135)	77%	(109,527)	(3,608)
Income (loss)	\$ -	\$ (540,098)		\$ 951,289	\$ (1,491,387)

**City of Salem, Virginia
Sewer Fund
Statement of Operations
For Nine Months Ending March 31, 2025**

Operating Revenues	Current Year Budget	Current Year Year to Date	% of Budget	Prior Year Year to Date	Variance
Services	\$ 7,220,956	\$ 5,582,400	77%	\$ 5,277,719	\$ 304,681
Other Revenue	182,200	156,488	86%	119,730	36,758
Reserve for Encumbrances	729,856	-	0%	-	-
Appropriated from Net Position	2,579,710	-	0%	-	-
Total Operating Revenues	10,712,722	5,738,888	54%	5,397,449	341,439
Operating Expenses					
Salaries of Personnel	952,012	600,629	63%	588,637	11,992
Fringe Benefits	432,026	282,860	65%	273,833	9,027
Contractual Services	3,454,354	2,262,254	65%	1,878,966	383,288
Printing and Binding	1,500	133	9%	633	(500)
Advertising	1,500	-	0%	-	-
Utilities	4,500	4,625	103%	3,509	1,116
Communications	14,850	10,419	70%	10,258	161
Insurance	15,000	15,807	105%	13,362	2,445
Lease/Rent of Equipment	1,800	1,001	56%	1,001	-
Travel and Training	12,000	4,653	39%	3,140	1,513
Miscellaneous	40,693	32,911	81%	32,677	234
Miscellaneous Credits	(270,000)	(181,673)	67%	(126,360)	(55,313)
Materials and Supplies	93,218	54,167	58%	43,004	11,163
Depreciation	-	1,079,949	0%	1,071,345	8,604
Capital	1,474,114	178,788	12%	237,988	(59,200)
Interest Obligations	1,803,283	48,634	3%	55,749	(7,115)
Contingency	407,162	-	0%	-	-
Total Operating Expenses	8,438,012	4,395,157	52%	4,087,742	307,415
Income (loss) before Transfers	2,274,710	1,343,731		1,309,707	34,024
Transfer to Sewer Capital Fund	(2,274,710)	(2,274,710)	0%	-	(2,274,710)
Income (loss)	\$ -	\$ (930,979)		\$ 1,309,707	\$ (2,240,686)

**City of Salem, Virginia
Salem Civic Center
Statement of Operations
For Nine Months Ending March 31, 2025**

Operating Revenues	Current Year Budget	Current Year Year to Date	% of Budget	Prior Year Year to Date	Variance
Shows/rentals	\$ 373,000	\$ 279,037	75%	\$ 316,554	\$ (37,517)
Box office shows	1,500,000	845,584	56%	1,790,048	(944,464)
Merchandise and commissions	250,800	256,689	102%	305,206	(48,517)
Static advertising	55,000	30,125	55%	23,625	6,500
Miscellaneous income	31,528	27,422	87%	21,300	6,122
Interest Income	1,000	1,339	134%	1,186	153
Salem Fair	645,000	664,618	103%	609,818	54,800
Reserve For Encumbrances	178,614	-	0%	-	-
Gain on Sale of Assets	-	-	0%	26,034	(26,034)
Appropriated from Net Position	272,190	-	0%	-	-
Total Operating Revenues	3,307,132	2,104,814	64%	3,093,771	(988,957)
Operating Expenses					
Salaries of personnel	1,451,908	1,015,598	70%	1,024,023	(8,425)
Fringe benefits	547,769	369,949	68%	377,280	(7,331)
Maintenance and contractual services	411,015	181,382	44%	168,344	13,038
Printing and binding	500	304	61%	-	304
Advertising	23,000	29,376	128%	19,508	9,868
Utilities	323,000	302,524	94%	228,824	73,700
Communications	12,700	8,263	65%	7,749	514
Insurance	30,500	30,570	100%	29,351	1,219
Leases and Rentals	3,200	2,639	82%	127	2,512
Travel and training	11,600	7,151	62%	7,359	(208)
Miscellaneous	108,267	102,617	95%	84,117	18,500
Show expense	1,450,000	926,471	64%	1,923,687	(997,216)
Fair expense	625,363	560,662	90%	626,254	(65,592)
Materials and supplies	38,000	27,943	74%	54,204	(26,261)
Capital	1,107,954	179,334	16%	523,578	(344,244)
Depreciation	-	234,534	0%	204,802	29,732
Total Operating Expenses	6,144,776	3,979,317	65%	5,279,207	(1,299,890)
Income (loss) Before Transfers	(2,837,644)	(1,874,503)		(2,185,436)	310,933
Transfers	2,837,644	1,475,733	52%	1,388,240	87,493
Income (loss)	\$ -	\$ (398,770)		\$ (797,196)	\$ 398,426

City of Salem, Virginia
Salem Catering and Concessions
Statement of Operations
For Nine Months Ending March 31, 2025

Operating Revenues:	Current Year Budget	Current Year Year to Date	% of Budget	Prior Year Year to Date	Variance
Catering	\$ 655,785	\$ 498,248	76%	\$ 683,431	\$ (185,183)
Concessions	137,833	132,391	96%	176,344	(43,953)
Moyer Concessions	65,000	69,479	107%	-	69,479
Salem High Concessions	8,500	7,452	88%	6,181	1,271
Appropriated from Net Position	54,916	-	0%	-	-
Total Operating Revenues	922,034	707,570	77%	865,956	(158,386)
Operating Expenses:					
<u>Catering</u>					
Salaries of personnel	305,459	233,404	76%	205,259	28,145
Fringe benefits	111,075	74,265	67%	70,653	3,612
Contractual services	9,465	18,553	196%	6,040	12,513
Printing and binding	300	114	38%	-	114
Laundry and Cleaning	2,500	48	2%	-	48
Communications	200	145	73%	135	10
Insurance	2,000	1,522	76%	1,877	(355)
Travel and training	-	-	0%	179	(179)
Miscellaneous	24,848	21,733	87%	22,374	(641)
Materials and supplies	235,091	174,850	74%	213,456	(38,606)
Capital	74,156	-	0%	5,157	(5,157)
Depreciation	-	2,656	0%	2,670	(14)
Total Catering Expenses	765,094	527,290	69%	527,800	(510)
<u>Concessions</u>					
Salaries of Personnel	58,030	60,549	104%	47,841	12,708
Fringe Benefits	15,246	13,495	89%	10,509	2,986
Contractual services	25,000	14,332	57%	20,665	(6,333)
Miscellaneous	150	(394)	-263%	341	(735)
Materials and Supplies	29,000	43,395	150%	58,850	(15,455)
Total Concessions Expenses	127,426	131,377	103%	138,206	(6,829)
<u>Moyer Concessions</u>					
Salaries of Personnel	37,000	18,357	50%	-	18,357
Fringe Benefits	11,698	5,409	46%	-	5,409
Contractual services	2,500	15,693	628%	-	15,693
Miscellaneous	-	(9)	0%	-	(9)
Materials and Supplies	21,000	26,571	127%	-	26,571
Total Moyer Expenses	72,198	66,021	91%	-	66,021
<u>Salem High Concessions</u>					
Salaries of Personnel	4,461	3,495	78%	1,178	2,317
Fringe Benefits	1,676	686	41%	393	293
Contractual	2,500	-	0%	1,005	(1,005)
Miscellaneous	-	(3)	0%	(6)	3
Materials and Supplies	1,807	1,867	103%	1,826	41
Total Salem High Expenses	10,444	6,045	58%	4,396	1,649
Income (loss) Before Transfers	(53,128)	(23,163)		195,554	(218,717)
Transfers	53,128	-	0%	-	-
Income (loss)	\$ -	\$ (23,163)		\$ 195,554	\$ (218,717)

City of Salem, Virginia
Water and Sewer Capital Funds
Statement of Revenues and Expenditures
For Period Ending March 31, 2025

Schedule N

	Budget	Project To Date	Encumbrances	Total Project	Available Balance	Year To Date	
<u>Water Capital Fund</u>							
Fund Balance, July 1, 2024							\$ 6,200,000
<u>Revenues:</u>							
Transfer From Water Fund	\$ 487,446	\$ 487,446	\$ -	\$ 487,446	\$ -	\$ 487,446	
Transfer From General Fund	6,200,000	6,200,000	-	6,200,000	-	-	
Proceeds From Debt Issuance	3,418,906	-	-	-	3,418,906	-	
Interest Income	31,724	-	-	-	31,724	-	
Total Revenues	10,138,076	6,687,446	-	6,687,446	3,450,630		487,446
<u>Expenditures:</u>							
North Salem Water Improvements	6,200,000	-	-	-	6,200,000	-	
Well Construction	2,784,000	467,694	2,315,473	2,783,167	833	467,694	
Franklin St Water Tank Replacement	605,236	192,354	412,882	605,236	-	192,354	
Waterline Design and Replacement	468,446	-	-	-	468,446	-	
Bond Costs	80,394	-	-	-	80,394	-	
Total Expenditures	\$ 10,138,076	\$ 660,048	\$ 2,728,355	\$ 3,388,403	\$ 6,749,673		660,048
Fund Balance, March 31, 2025							<u>\$ 6,027,398</u>
<u>Sewer Capital Fund</u>							
Fund Balance, July 1, 2024							\$ 7,375,000
<u>Revenues:</u>							
Transfer From Sewer Fund	\$ 2,274,710	\$ 2,274,710	\$ -	\$ 2,274,710	\$ -	\$ 2,274,710	
Transfer From General Fund	7,375,000	7,375,000	-	7,375,000	-	-	
Total Revenues	9,649,710	9,649,710	-	9,649,710	-		2,274,710
<u>Expenditures:</u>							
Roanoke River Upper Sewer Rehab	7,154,710	-	-	-	7,154,710	-	
Wiley Ct Sewer Improvements	375,000	-	-	-	375,000	-	
Pomeroy Sewer System Upgrade	1,380,000	-	-	-	1,380,000	-	
Mason Creek Interceptor Upgrade	740,000	-	-	-	740,000	-	
Total Expenditures	\$ 9,649,710	\$ -	\$ -	\$ -	\$ 9,649,710		-
Fund Balance, March 31, 2025							<u>\$ 9,649,710</u>

**City of Salem, Virginia
Health Insurance Fund
Statement of Revenues and Expenses
For Eight Months Ending February 28, 2025**

	Budget	Current Year Year to Date	Percent to Date	Prior Year Year to Date	Variance
Beginning Net Position	\$ -	\$ 9,399,213		\$ 7,846,412	\$ 1,552,801
Revenue					
Premiums Paid - City	6,016,000	3,972,084	66%	3,874,111	97,973
Premiums Paid - School	5,150,000	3,364,874	65%	3,329,740	35,134
Premiums Paid - Retirees	697,500	611,550	88%	504,244	107,306
Dental Premiums Paid	590,600	402,671	68%	398,167	4,504
Interest Earnings	475,000	290,362	61%	296,925	(6,563)
Miscellaneous	5,000	27,091	542%	16,249	10,842
Total Year to Date Revenues	12,934,100	8,668,632	67%	8,419,436	249,196
Expenses					
Health Claims	11,700,266	8,974,533	77%	7,085,454	1,889,079
Dental Claims	590,600	338,364	57%	349,665	(11,301)
Employee Health Clinic	532,884	299,102	56%	284,090	15,012
Consulting Services	105,250	55,633	53%	56,845	(1,212)
Miscellaneous	5,100	4,408	86%	4,170	238
Total Year to Date Expenses	12,934,100	9,672,040	75%	7,780,224	1,891,816
Ending Net Position	\$ -	\$ 8,395,805		\$ 8,485,624	\$ (89,819)

City of Salem, Virginia
Schedule of Deposits and Investments
For Period Ending March 31, 2025

Schedule P

	Cash Value 3/31/2025	Net Change in Fair Value	Fair Value 3/31/2025	FV as a % of Portfolio
Demand & Time Deposits				
Concentration Account	\$ 51,496,168	\$ -	\$ 51,496,168	29.9%
Payroll Account	9,807	-	9,807	0.0%
Revenue Recovery Account	9,825	-	9,825	0.0%
Utility Billing Account	62,738	-	62,738	0.0%
Box Office Account	2,141,942	-	2,141,942	1.2%
Held as Fiscal Agent of:				
Cardinal Academy	894,592	-	894,592	0.5%
Court Community Corrections	1,354,708	-	1,354,708	0.8%
Held on Behalf of:				
Economic Development Authority	455,119	-	455,119	0.3%
Total Demand & Time Deposits	<u>56,424,899</u>	<u>-</u>	<u>56,424,899</u>	<u>32.7%</u>
Investments				
Local Government Investment Pool (LGIP)	111,916,545	-	111,916,545	65.1%
VA State Non-Arbitrage Program (SNAP)	2,763,159	-	2,763,159	1.6%
Held on Behalf of:				
Economic Development Authority LGIP	1,052,744	-	1,052,744	0.6%
Total Investments	<u>115,732,448</u>	<u>-</u>	<u>115,732,448</u>	<u>67.3%</u>
Total Deposits and Investments	<u><u>\$ 172,157,347</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 172,157,347</u></u>	<u><u>100.0%</u></u>



Item #: 6.A.

AT A REGULAR MEETING OF THE CITY COUNCIL OF THE CITY OF SALEM,
VIRGINIA HELD AT CITY HALL

MEETING DATE: April 28, 2025

AGENDA ITEM: **Roanoke Valley Resource Authority Budget**
Request to approve the Roanoke Valley Resource Authority (RVRA) budget for Fiscal Year 2025-2026.

SUBMITTED BY: Rob Light, Assistant City Manager/Clerk of Council

SUMMARY OF INFORMATION:

The Roanoke Valley Resource Authority (RVRA) was established on October 23, 1991, as a tax-exempt political subdivision within the Commonwealth of Virginia to acquire and construct a regional sanitary landfill and waste collection and transfer station with related treatment facilities.

Members of the RVRA are the City of Salem, County of Roanoke, City of Roanoke, and Town of Vinton. As specified in the RVRA's Member Use Agreement, all members must approve the RVRA budget annually. The attached fiscal year 2025/2026 budget was approved by the RVRA Board on March 26, 2025.

Jon Lanford, Chief Executive Officer of the Roanoke Valley Resource Authority, will present the budget on behalf of the RVRA during the City Council meeting and will be available to answer any questions that Council may have.

FISCAL IMPACT:

The Fiscal Year 2025/2026 RVRA budget includes a \$1.50/ton fee increase for municipalities and is included in the City of Salem's proposed budget.

STAFF RECOMMENDATION:

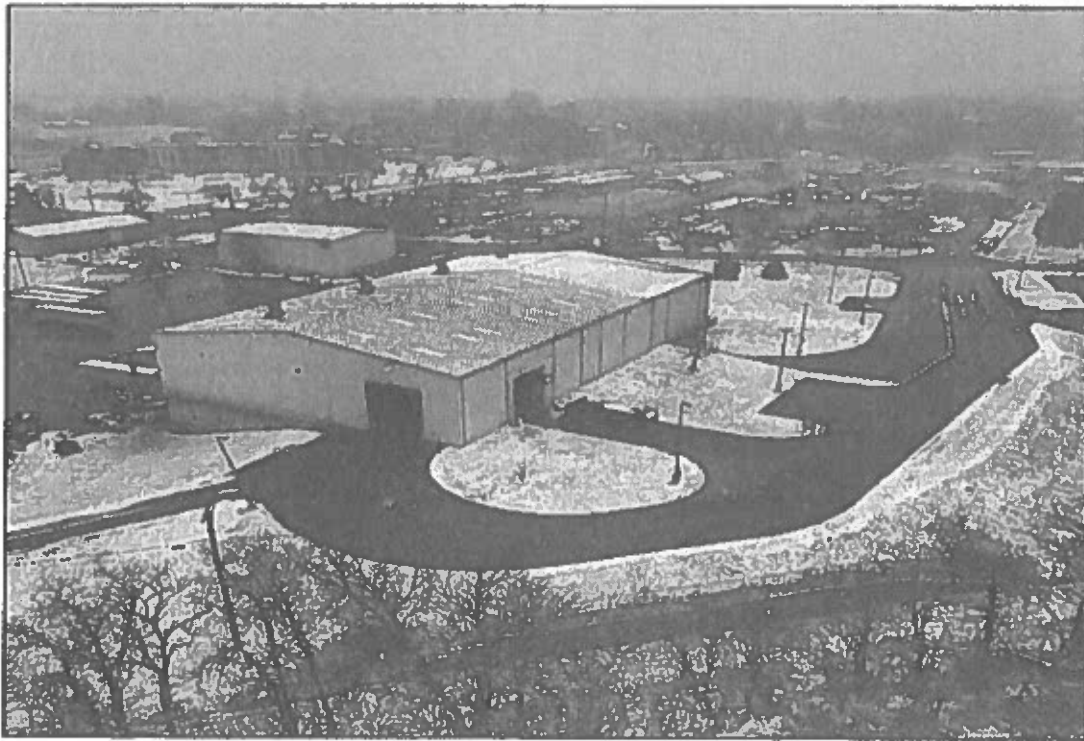
Staff recommends approval of the Roanoke Valley Resource Authority budget for the Fiscal Year 2025/2026.

ATTACHMENTS:

1. RVRA II.A.2 FY25-26 ANNUAL OPERATING BUDGET
2. RVRA II.A.3 FY25-26 RESERVE FUNDS

ROANOKE VALLEY RESOURCE AUTHORITY

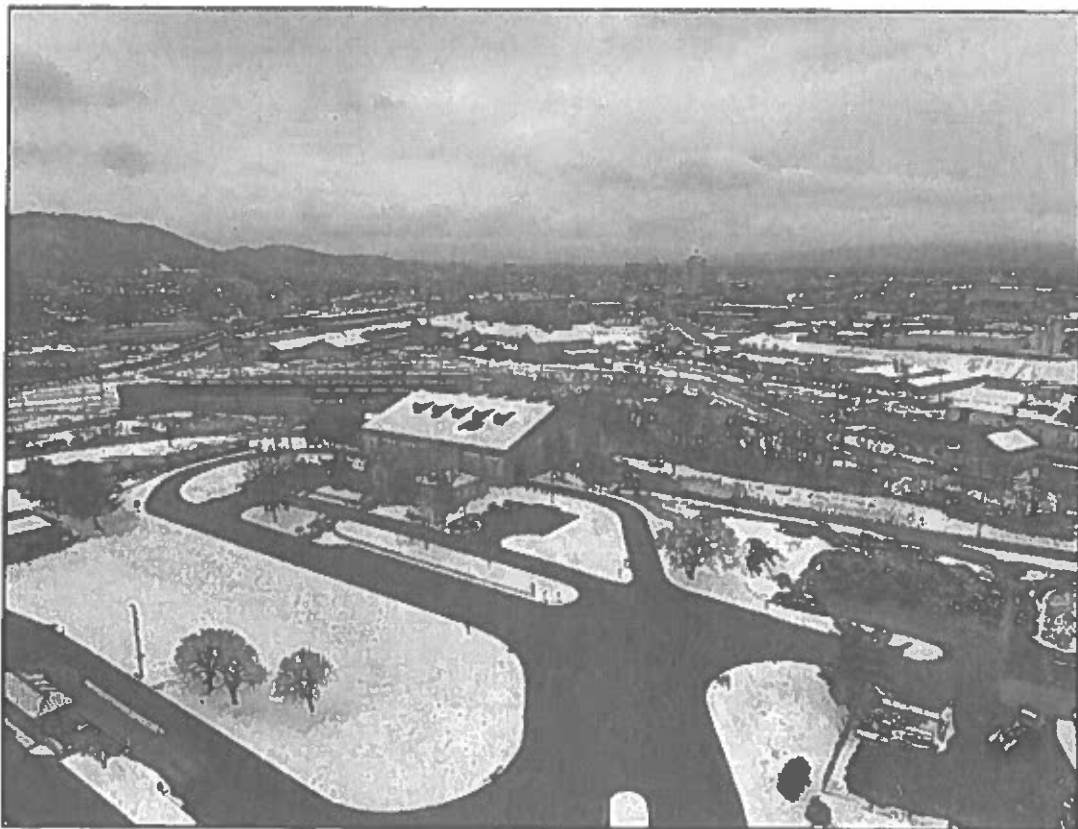
FY 2025-26 ANNUAL OPERATING & RESERVES BUDGET



SALEM TRANSFER STATION

ROANOKE VALLEY RESOURCE AUTHORITY

2025-26 OPERATING BUDGET



TINKER CREEK TRANSFER STATION

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SUMMARY

REVENUE

2025-2026

Disposal Fees	\$ 17,950,445
Interest Income	\$ 200,000
Transfer from Contingency Reserve Fund	\$ -
Sale of Recyclable Material	\$ 50,000
Miscellaneous - Mulch	\$ 50,000
Miscellaneous Sales	\$ 35,000
RNG Revenue	\$ 831,289

Total	\$ 19,116,734
-------	---------------

EXPENSES

Personnel

Administrative	\$ 1,112,348
Tinker Creek Transfer Station	\$ 1,153,961
Salem Transfer Station	\$ 659,459
Smith Gap Landfill	\$ 1,178,968

Totals

\$ 4,104,736

Operating

Administrative	\$ 1,044,293
Tinker Creek Transfer Station	\$ 3,553,836
Salem Transfer Station	\$ 2,358,915
Smith Gap Landfill	\$ 3,388,866

Totals

\$ 10,345,910

CAPITAL

Totals

\$ -

RESERVES

Administrative	\$ 45,400
Tinker Creek Transfer Station	\$ 550,000
Salem Transfer Station	\$ 235,000
Smith Gap Landfill	\$ 1,939,913

Totals

\$ 2,770,313

DEBT SERVICE

Principal	\$ 1,229,057
Interest	\$ 666,718

Totals

\$ 1,895,775

TOTALS

Administrative	\$ 2,202,041
Tinker Creek Transfer Station	\$ 5,257,797
Salem Transfer Station	\$ 3,253,374
Smith Gap Landfill	\$ 6,507,747
Debt Service	\$ 1,895,775

Total	\$ 19,116,734
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SUMMARY

	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
REVENUE						
Disposal Fees	\$12,147,125	\$14,681,825	\$14,651,255	\$15,688,893	\$16,469,590	\$17,950,445
Interest Income	\$150,000	\$50,000	\$5,000	\$100,000	\$150,000	\$200,000
Transfer from Contingency Reserve Fund	\$147,572	\$-	\$-	\$-	\$-	\$-
Sale of Recyclable Material	\$60,000	\$68,000	\$125,000	\$50,000	\$50,000	\$50,000
Mulch sales	\$45,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
Miscellaneous	\$47,900	\$24,900	\$24,900	\$24,900	\$30,000	\$35,000
RNG Revenue	\$-	\$-	\$-	\$-	\$-	\$831,289
TOTAL	\$12,597,597	\$14,874,725	\$14,856,155	\$15,913,793	\$16,749,590	\$19,116,734

EXPENSES

Personnel	\$3,295,455	\$3,332,196	\$3,519,781	\$3,717,368	\$3,838,743	\$4,104,736
Operating	\$8,014,111	\$6,635,818	\$7,110,754	\$8,074,125	\$9,342,083	\$10,345,910
Capital	\$-	\$-	\$-	\$-	\$-	\$-
Transfer to Reserves	\$10,000	\$3,122,725	\$2,326,674	\$2,221,753	\$1,667,650	\$2,770,313
Debt Service	\$1,278,031	\$1,783,986	\$1,898,946	\$1,900,547	\$1,901,114	\$1,895,775
TOTAL	\$12,597,597	\$14,874,725	\$14,856,155	\$15,913,793	\$16,749,590	\$19,116,734

DISPOSAL FEES

Municipal \$ per ton	53.50	53.50	55.00	55.00	56.50	58.00
Private \$ per ton	62.75	62.75	64.50	65.75	67.50	69.50
% INCREASE in expenses	-8.9%	18.1%	-0.1%	7.1%	5.3%	14.1%

REVENUES

CODE	DESCRIPTION	FY23-24 Actual	FY24-25 Budget	FY24-25 6 Month Actuals	FY25-26 Budget	JUSTIFICATION
9202	Total Tipping Fees	\$16,832,584	\$16,469,590	\$8,819,434	\$17,950,445	Based on tonnage receipts of : 319,700 Municipal 97,200 tons \$ 5,815,525 Commercial 58,000 tons \$ 4,053,175 Private 42,000 tons \$ 3,179,625 Residential 11,500 tons \$ 712,500 Contracted MSW 111,000 tons \$ 4,189,620 Total \$ 17,950,445
15100	Interest Income	\$ 487,569	\$ 150,000	\$ 201,359	\$ 200,000	Operating \$ 200,000
16916	Sale of Recyclable Material	\$ 56,463	\$ 50,000	\$ 24,410	\$ 50,000	Sale of Recyclable Scrap Metal & Miscellaneous
18100	Miscellaneous Revenue	\$ 35,544	\$ 30,000	\$ 3,570	\$ 35,000	MVP Annual Easement Fee \$ 35,000
18120	Mulch Revenue	\$ 44,879	\$ 50,000	\$ 30,983	\$ 50,000	Mulch Sales
18118	RNG Revenue	\$ -	\$ -	\$ -	\$ 831,289	Renewable Natural Gas
	TOTAL REVENUE	\$ 17,457,039	\$16,749,590	\$9,079,756	\$19,116,734	

2025-2026 BUDGET

TIPPING FEES

CODE	DESCRIPTION	FY24-25 Budget	FY25-26 Budget	JUSTIFICATION
16906	City of Roanoke	\$ 2,442,000	\$ 2,506,850	Municipal Waste 41,000 tons @ 58 \$ 2,378,000 Wood Waste 2,900 tons @ 39 \$ 113,100 Tires 60 tons @ 255 \$ 15,300 90 mixed @ 5 \$ 450 City of Roanoke Total \$ 2,506,850
16907	County of Roanoke	\$ 2,252,900	\$ 2,190,200	Municipal Waste 37,000 tons @ 58 \$ 2,146,000 Wood Waste 1,000 tons @ 39 \$ 39,000 Tires 20 tons @ 255 \$ 5,100 20 mixed @ 5 \$ 100 County of Roanoke Total \$ 2,190,200
16908	Town of Vinton	\$ 186,120	\$ 190,475	Municipal Waste 3,200 tons @ 58 \$ 185,600 Wood Waste 125 tons @ 39 \$ 4,875 Tires - tons @ 255 \$ - - mixed @ 5 \$ - Town of Vinton Total \$ 190,475
16911	City Of Salem	\$ 904,150	\$ 928,000	Municipal Waste 16,000 tons @ 58 \$ 928,000 Wood Waste - tons @ 39 \$ - Tires - tons @ 255 \$ - - mixed @ 5 \$ - City of Salem Total \$ 928,000

2025-2026 BUDGET

TIPPING FEES

CODE	DESCRIPTION	FY24-25 Budget	FY25-26 Budget	JUSTIFICATION
16914	Commercial	\$ 3,961,025	\$ 4,053,175	Commercial Waste 58,000 tons @ 69.50 \$ 4,031,000 Wood Waste 400 tons @ 38 \$ 15,200 Tires 20 tons @ 255 \$ 5,100 375 mixed @ 5 \$ 1,875 Commercial Total \$ 4,053,175
16920	Contracted Municipal Solid Waste	\$ 2,940,420	\$ 4,189,620	Contracted MSW 65,000 CW tons @ 29.82 \$ 1,938,300 30,000 BFI tons @ 59.14 \$ 1,774,200 16,000 AICo tons @ 29.82 \$ 477,120 Contracted MSW \$ 4,189,620
16915	Private	\$ 3,046,475	\$ 3,179,625	Private Waste 42,000 tons @ 69.50 \$ 2,919,000 Wood Waste 3,400 tons @ 38 \$ 129,200 Tires 500 tons @ 255 \$ 127,500 785 mixed @ 5 \$ 3,925 Private Total \$ 3,179,625
16917	Residential	\$ 736,500	\$ 712,500	Residential Waste Based on Uniform Disposal Allocation City of Roanoke 43.5% \$ 309,938 County of Roanoke 41.7% \$ 297,112 Town of Vinton 3.6% \$ 25,650 City of Salem 11.2% \$ 79,800 Household 11,500 tons @ 58 \$ 667,000 Wood Waste 1,000 tons @ 38 \$ 38,000 Tires 1,500 tires @ 5 \$ 7,500 Residential Total \$ 712,500
	TOTAL TIPPING FEES	\$ 16,469,590	\$ 17,950,445	

2025-2026 BUDGET

CODE	DESCRIPTION	FY23-24 Actual	FY24-25 Budget	FY24-25 6 Month Actuals	FY25-26 Budget	JUSTIFICATION
101010	Salaries	\$ 2,225,196	\$2,458,305	\$ 1,128,800	\$2,570,067	Salaries for 40 employees
101015	Overtime	\$ 160,324	\$ 100,000	\$ 81,090	\$ 125,000	Extra work required on Saturdays, Weekdays & Holidays
101020	Part - time	\$ 119,242	\$ 100,000	\$ 60,088	\$ 120,000	Operations, Buildings, and Grounds Maintenance
202100	F.I.C.A.	\$ 185,481	\$ 203,360	\$ 93,463	\$ 215,353	7.65% of salaries, overtime, part time
202200	Retirement - VRS	\$ 351,774	\$ 420,616	\$ 211,353	\$ 487,028	18.95% of salaries 40 employees \$ 2,570,067
202840	Def. Comp. Match	\$ 11,251	\$ 15,000	\$ 4,426	\$ 12,250	Deferred Compensation Match
202300	Group Health Insurance	\$ 298,229	\$ 367,189	\$ 168,821	\$ 385,323	33 participating employees 8.0% Annual \$ single 23 \$ 203,511 em&sp 3 \$ 42,567 family 6 \$ 107,049 lim & Ch 1 \$ 11,196 HRA \$ 21,000
202310	Group Dental Insurance	\$ 12,068	\$ 15,000	\$ 6,147	\$ 13,383	Selected Dental Coverage
202400	Life Insurance - VRS	\$ 29,743	\$ 32,941	\$ 13,664	\$ 34,439	1.34% of salaries 40 employees \$ 2,570,067
202500	Long Term Dis. Ins.	\$ 6,951	\$ 7,252	\$ 4,003	\$ 7,582	0.59% salaries RVRA pays 50% \$7,582
202510	Short Term Dis. Ins.	\$ 451	\$ 1,000	\$ 192	\$ 500	RVRA pays 100%
202700	Workers' Comp. Ins.	\$ 42,527	\$ 50,000	\$ 29,973	\$ 45,108	Workers' Comp. Insurance 40 employees
202750	Retirement Health Insurance Credit	\$ 6,608	\$ 7,375	\$ 3,464	\$ 7,710	0.3% of salaries 40 employees \$ 2,570,067
202800	Termination Pay	\$ 78,770	\$ 20,000	\$ 40,895	\$ 45,000	Flex Leave and Banked Sick Leave Payments
202810	Cash-in FLP	\$ 40,748	\$ 40,705	\$ 19,409	\$ 35,992	Flexible Leave pay out
202830	Employee Benefits	\$ -	\$ -	\$ -	\$ -	Retiree Health Insurance
	TOTAL PERSONNEL	\$3,569,363	\$3,838,743	\$ 1,865,788	\$4,104,735	

2025-2026 BUDGET

CODE	DESCRIPTION	FY24-25 Budget	FY25-26 Budget	JUSTIFICATION
101010	Salaries	\$ 724,588	\$ 757,980	Salaries for 6 employees
101015	Overtime	\$ -	\$ -	Extra work required on Saturdays & Holidays
101020	Part - time	\$ -	\$ -	Operations, Buildings, and Grounds Maintenance
101116	Supplements	\$ -	\$ -	Outstanding performance recognition
202100	F.I.C.A.	\$ 55,431	\$ 57,985	7.65% of salaries, overtime, part time
202200	Retirement - VRS	\$ 123,977	\$ 143,637	18.95% of salaries 6 employees \$ 757,980
202840	Deferred Comp. Match	\$ 2,250	\$ 2,250	Deferred Compensation Match
202300	Hospitalization	\$ 60,824	\$ 71,569	5 participating employees 8.0% Annual \$ single 2 \$ 17,697 em&sp 1 \$ 14,189 family 2 \$ 35,683 Em & Ch 0 \$ - HRA \$ 4,000
202310	Dental	\$ 2,245	\$ 2,245	Selected Dental Coverage
202400	Life Insurance - VRS	\$ 9,709	\$ 10,157	1.34% of salaries 6 employees \$ 757,980
202500	Long Term Disability Ins.	\$ 2,138	\$ 2,236	0.59% salaries RVRA pays 50% \$ 2,236
202510	Short Term Disability Ins.	\$ 150	\$ 75	RVRA pays 100%
202700	Workers' Comp. Ins.	\$ 529	\$ 476	Workers' Comp. Insurance 6 employees
202750	Retirement Health Insurance Credit	\$ 2,174	\$ 2,274	0.30% of salaries 6 employees \$ 757,980
202800	Termination Pay	\$ 20,000	\$ 45,000	Annual and sick leave payments
202810	Cash-in FLP	\$ 16,825	\$ 16,464	Flexible Leave pay out
202830	Employee Benefits	\$ -	\$ -	Retiree Health Insurance
	TOTAL PERSONNEL	\$ 1,020,840	\$ 1,112,348	

CODE	DESCRIPTION	FY24-25 Budget	FY25-26 Budget	JUSTIFICATION
101010	Salaries	\$ 627,025	\$ 661,323	Salaries for 12 employees
101015	Overtime	\$ 44,000	\$ 50,000	Extra work required on Saturdays, Evenings & Holidays
101020	Part - time	\$ 70,000	\$ 100,000	Operations, Buildings, and Grounds Maintenance
101116	Supplements	\$ -	\$ -	Outstanding performance recognition
202100	F.I.C.A.	\$ 56,688	\$ 62,066	7.65% of salaries, overtime, part time
202200	Retirement - VRS	\$ 107,284	\$ 125,321	18.95% of salaries 12 employees \$ 661,323
202840	Deferred Comp. Match	\$ 4,500	\$ 4,500	Deferred Compensation Match
202300	Hospitalization	\$ 105,722	\$ 112,470	11 participating employees 8.0% Annual \$ single 8 \$ 70,786 em&sp 0 \$ - family 3 \$ 35,683 Em & Ch 0 \$ - HRA \$ 6,000
202310	Dental	\$ 4,488	\$ 4,488	Selected Dental Coverage
202400	Life Insurance - VRS	\$ 8,402	\$ 8,862	1.34% of salaries 12 employees \$ 661,323
202500	Long Term Disability Ins.	\$ 1,850	\$ 1,951	0.59% salaries RVRA pays 50% \$1,951
202510	Short Term Disability Ins.	\$ 300	\$ 150	RVRA pays 100%
202700	Workers' Comp. Ins.	\$ 14,739	\$ 13,265	Workers' Comp. Insurance 12 employees
202750	Retirement Health Insurance Credit	\$ 1,881	\$ 1,984	0.30% % of salaries 12 employees \$ 661,323
202800	Termination Pay	\$ -	\$ -	Annual and sick leave payments
202810	Cash-in FLP	\$ 6,953	\$ 7,581	Flexible Leave pay out
202830	Employee Benefits	\$ -	\$ -	Retiree Health Insurance
	TOTAL PERSONNEL	\$ 1,053,832	\$ 1,153,960	

CODE	DESCRIPTION	FY24-25 Budget	FY25-26 Budget	JUSTIFICATION
101010	Salaries	\$ 434,713	\$ 396,520	Salaries for 8 employees
101015	Overtime	\$ 25,000	\$ 25,000	Extra work required on Saturdays & Holidays
101020	Part - time	\$ 5,000	\$ 5,000	Operations, Buildings, and Grounds Maintenance
101116	Supplements	\$ -	\$ -	Outstanding performance recognition
202100	F.I.C.A.	\$ 35,551	\$ 32,629	7.65% of salaries, overtime, part time
202200	Retirement - VRS	\$ 74,379	\$ 75,140	18.95% % of salaries 8 employees \$ 396,520
202840	Deferred Comp. Match	\$ 3,000	\$ 3,000	Deferred Compensation Match
202300	Hospitalization	\$ 80,349	\$ 96,120	7 participating employees 8.0% Annual \$ single 4 \$ 44,242 em&sp 0 \$ - family 2 \$ 35,683 Em & Ch 1 \$ 11,196 HRA \$ 5,000
202310	Dental	\$ 2,994	\$ 3,050	Selected Dental Coverage
202400	Life Insurance - VRS	\$ 5,825	\$ 5,313	1.34% of salaries 8 employees \$ 396,520
202500	Long Term Disability Ins.	\$ 1,282	\$ 1,170	0.59% salaries RVRA pays 50% \$1,170
202510	Short Term Disability Ins.	\$ 200	\$ 100	RVRA pays 100%
202700	Workers' Comp. Ins.	\$ 12,074	\$ 10,867	Workers' Comp. Insurance 8 employees
202750	Retirement Health Insurance Credit	\$ 1,304	\$ 1,190	0.30% of salaries 8 employees \$ 396,520
202800	Termination Pay	\$ -	\$ -	Annual and sick leave payments
202810	Cash-in FLP	\$ 8,746	\$ 4,360	Flexible Leave pay out
202830	Employee Benefits	\$ -	\$ -	Retiree Health Insurance
	TOTAL PERSONNEL	\$ 690,417	\$ 659,458	

CODE	DESCRIPTION	FY24-25 Budget	FY25-26 Budget	JUSTIFICATION
101010	Salaries	\$ 671,979	\$ 754,244	Salaries for 14 employees
101015	Overtime	\$ 31,000	\$ 50,000	Extra work required on Saturdays & Holidays
101020	Part - time	\$ 25,000	\$ 15,000	Operations, Buildings, and Grounds Maintenance
101116	Supplements	\$ -	\$ -	Outstanding performance recognition
202100	F.J.C.A.	\$ 55,690	\$ 62,672	7.65% of salaries, overtime, part time
202200	Retirement - VRS	\$ 114,976	\$ 142,929	18.95% of salaries 14 employees \$ 754,244
202840	Deferred Comp. Match	\$ 5,250	\$ 2,500	Deferred Compensation Match
202300	Hospitalization	\$ 120,294	\$ 105,165	10 participating employees 8.0% Annual \$ single 8 \$ 70,786 em&sp 2 \$ 28,378 family 0 \$ - l-m & Ch 0 \$ - HRA \$ 6,000
202310	Dental	\$ 5,273	\$ 3,600	Selected Dental Coverage
202400	Life Insurance - VRS	\$ 9,005	\$ 10,107	1.34% of salaries 14 employees \$ 754,244
202500	Long Term Disability Ins.	\$ 1,982	\$ 2,225	0.59% salaries RVRA pays 50% \$ 2,225
202510	Short Term Disability Ins.	\$ 350	\$ 175	RVRA pays 100%
202700	Workers' Comp. Ins.	\$ 22,658	\$ 20,500	Workers' Comp. Insurance 14 employees
202750	Retirement Health Insurance Credit	\$ 2,016	\$ 2,263	0.30% of salaries 14 employees \$ 754,244
202800	Termination Pay	\$ -	\$ -	Annual and sick leave payments
202810	Cash-in FLP	\$ 8,181	\$ 7,588	Flexible Leave pay out
202830	Employee Benefits	\$ -	\$ -	Retiree Health Insurance
	TOTAL PERSONNEL	\$ 1,073,654	\$ 1,178,967	

2025-2026 BUDGET

CODE	DESCRIPTION	FY25-26 Budget	AD	TCTS	STS	SG
101010	Salaries	\$ 2,570,067	\$ 757,980	\$ 661,323	\$ 396,520	\$ 754,244
101015	Overtime	\$ 125,000	\$ -	\$ 50,000	\$ 25,000	\$ 50,000
101020	Part - time	\$ 120,000	\$ -	\$ 100,000	\$ 5,000	\$ 15,000
202100	F.I.C.A.	\$ 215,352	\$ 57,985	\$ 62,066	\$ 32,629	\$ 62,672
202200	Retirement - VRS	\$ 487,027	\$ 143,637	\$ 125,321	\$ 75,140	\$ 142,929
202840	Deferred Comp. Match	\$ 12,250	\$ 2,250	\$ 4,500	\$ 3,000	\$ 2,500
202300	Hospitalization	\$ 385,324	\$ 71,569	\$ 112,470	\$ 96,120	\$ 105,165
202310	Dental	\$ 13,383	\$ 2,245	\$ 4,488	\$ 3,050	\$ 3,600
202400	Life Insurance - VRS	\$ 34,439	\$ 10,157	\$ 8,862	\$ 5,313	\$ 10,107
202500	Long Term Disability Ins.	\$ 7,582	\$ 2,236	\$ 1,951	\$ 1,170	\$ 2,225
202510	Short Term Disability Ins.	\$ 500	\$ 75	\$ 150	\$ 100	\$ 175
202700	Workers' Comp. Ins.	\$ 45,108	\$ 476	\$ 13,265	\$ 10,867	\$ 20,500
202750	Retirement Health Insurance Credit	\$ 7,711	\$ 2,274	\$ 1,984	\$ 1,190	\$ 2,263
202800	Termination Pay	\$ 45,000	\$ 45,000	\$ -	\$ -	\$ -
202810	Cash-in FLP	\$ 35,993	\$ 16,464	\$ 7,581	\$ 4,360	\$ 7,588
	TOTAL PERSONNEL	\$ 4,104,736	\$ 1,112,348	\$ 1,153,961	\$ 659,459	\$ 1,178,968

2025-2026 BUDGET

PERSONNEL

POSITION	#	GRADE	CURRENT PAY RANGE			
CEO	1	U	Unclassified			
Director of Operations Technical Services	1	37	\$ 87,582	to	\$ 153,180	
Director of Operation Field Services	1	37	\$ 87,582	to	\$ 153,180	
Finance Manager	1	36	\$ 83,411	to	\$ 145,886	
Business Manager	1	30	\$ 62,243	to	\$ 108,863	
Operations Manager	4	27	\$ 53,768	to	\$ 94,039	
Administrative Coordinator	1	25	\$ 48,768	to	\$ 85,296	
Facilities Technician	1	23	\$ 44,234	to	\$ 77,367	
Operations Supervisor	4	23	\$ 44,234	to	\$ 77,367	
Senior Equipment Operator	3	22	\$ 42,128	to	\$ 73,683	
Motor Equipment Operator II	15	19	\$ 36,392	to	\$ 63,650	
Scale Operator	2	19	\$ 36,392	to	\$ 63,650	
Motor Equipment Operator I	5	17	\$ 33,008	to	\$ 57,732	
 TOTAL SALARIES*	 40			 \$ 2,450,139	 1/3/2025	
COLA Adjs (3%)/Market(1.9%) :						
				Increases \$	73,504	
				\$	46,424	
Average/Market Adjustment						
				Total \$	119,928	
 TOTAL ADJUSTED SALARIES				 \$ 2,570,067		

2025 - 2026 BUDGET

EMPLOYEE BY LOCATION

POSITION	#	GRADE	ADMIN.	TINKER	SALEM	LANDFILL
CEO	1	U	1	0	0	0
Director of Operations Technical Services	1	37	1	0	0	0
Director of Operation Field Services	1	37	1	0	0	0
Finance Manager	1	36	1	0	0	0
Business Manager	1	30	1	0	0	0
Operations Manager	4	27	0	2	1	1
Administrative Coordinator	1	25	1	0	0	0
Facilities Technician	1	23	0	1	0	0
Operations Supervisor	4	23	0	2	1	1
Senior Equipment Operator	3	22	0	1	1	1
Motor Equipment Operator II	15	19	0	4	4	7
Scale Operator	2	19	0	1	1	0
Motor Equipment Operator I	5	17	0	1	0	4
TOTAL EMPLOYEES	40		6	12	8	14

2025 - 2026 BUDGET

CODE	DESCRIPTION	FY23-24	FY24-25 Budget	6 Mo FY24- 25 Actual	FY25-26 Budget	JUSTIFICATION
300004	Medical Exams	\$ 2,353	\$ 2,000	\$ 963	\$ 2,000	Physical exams for new employees; drug and alcohol random testing, misc testing
300007	Contract Services	\$ 501,028	\$ 520,242	\$ 154,592	\$ 536,504	Employee Assistance Program \$ 1,560 Clean Valley Council-Annual \$ 35,000 Landscaping- \$572/month \$ 6,864 Tire Disposal - 800 Tons @ \$175 \$ 140,000 Copier Rentals \$600.00 /Month \$ 7,200 HHW Disposal \$ 75,000 Janitorial Services \$ 52,530 Exterminating Services \$ 3,100 Letter of Credit \$ 150,000 Tire Transportation \$ 51,450 Propeller Survey Processing \$ 6,300 Annual Capacity Evaluation \$ 7,500
300100	Groundwater Sampling and Analysis - SG & RR	\$ 132,712	\$ 165,500	\$ 64,748	\$ 205,000	TRC Labor & Reimbursables \$ 40,500 Lab Fees \$ 21,500 TRC Labor & Reimbursables - R \$ 100,000 Lab Fees - RR \$ 28,000 Engineering \$ 15,000
300101	PFAS - SG & STS	\$ -	\$ -	\$ -	\$ 29,000	TRC Labor & Reimbursables \$ 13,600 Lab Fees \$ 15,400
300102	Stormwater Sampling & Analysis - SG & TCTS	\$ 34,141	\$ 57,500	\$ 27,386	\$ 72,250	TRC Labor & Reimbursables \$ 26,500 Lab Fees \$ 13,750 PCB \$ 25,000 SWPPP \$ 7,000
300103	Landfill Gas Monitoring - SG & RR	\$ 100,314	\$ 126,500	\$ 50,500	\$ 134,500	SG - Monthly & Quarterly \$ 98,500 Title V RR- Monthly & Quarterly \$ 36,000
300013	Professional Services	\$ 54,493	\$ 61,690	\$ 37,598	\$ 62,690	Engineering \$ 18,540 Leachate sampling \$ 5,150 Auditing Services \$ 22,000 Software support \$ 17,000
300017	Legal Services	\$ 14,033	\$ 25,000	\$ 1,349	\$ 25,000	General Counsel \$ 25,000
300029	Transportation to Smith Gap - Trailers	\$3,770,271	\$ 3,971,000	\$ 1,749,066	\$ 4,260,774	Trucking tons shipped 238,700 19 tons/trailer = 12,564 5.0 % Rate Incr. Total \$ 4,260,774

CODE	DESCRIPTION	FY25-26 Budget	JUSTIFICATION	ADMIN	TCTS	STS	LANDFILL
300004	Medical Exams	\$ 2,000	Physical exams for new employees; drug and alcohol random testing	\$ 2,000	\$ -	\$ -	\$ -
300007	Contract Services	\$ 536,504	Employee Assistance Program \$ 1,560 Clean Valley Council 12 months \$ 35,000 Landscaping- \$572/month \$ 6,864 Tire Disposal \$ 140,000 Copier Rentals \$ 7,200 HHW Disposal \$ 75,000 Janitorial Services \$ 52,530 Exterminating Services \$ 3,100 Letter of Credit \$ 150,000 Tire Transportation \$ 51,450 Propeller Survey Processing \$ 6,300 Annual Capacity Evaluation \$ 7,500	\$ 1,560 \$ 35,000 \$ 6,864 \$ - \$ 7,200 \$ 75,000 \$ 24,000 \$ - \$ 150,000 \$ - \$ - \$ 6,300 \$ -	\$ - \$ - \$ - \$ 140,000 \$ - \$ - \$ - \$ 1,850 \$ - \$ 51,450 \$ - \$ - \$ -	\$ - \$ - \$ - \$ - \$ - \$ - \$ 12,000 \$ 525 \$ - \$ - \$ - \$ - \$ -	\$ - \$ - \$ - \$ - \$ - \$ - \$ 16,530 \$ 725 \$ - \$ - \$ - \$ - \$ 7,500
300100	Groundwater Sampling & Analysis - SG & RR	\$ 205,000	TRC Labor & Reimbursables \$ 40,500 Lab Fees \$ 21,500 Detection Monitoring & Lab \$ 100,000 ACM Monitoring - Lab \$ 28,000 Engineering \$ 15,000	\$ - \$ - \$ - \$ 28,000 \$ 15,000	\$ - \$ - \$ - \$ - \$ -	\$ - \$ - \$ - \$ - \$ -	\$ 40,500 \$ 21,500 \$ 100,000 \$ - \$ -
300101	PFAS - SG & STS	\$ 29,000	TRC Labor & Reimbursables \$ 13,600 Lab Fees \$ 15,400	\$ - \$ -	\$ - \$ -	\$ 6,800 \$ 7,700	\$ 6,800 \$ 7,700
300102	Stormwater Sampling & Analysis	\$ 72,250	TRC Labor & Reimbursables \$ 26,500 Lab Fees \$ 13,750 PCB \$ 25,000 SWPPP \$ 7,000	\$ - \$ - \$ - \$ -	\$ 7,000 \$ 2,500 \$ 1,500 \$ 3,000	\$ - \$ - \$ - \$ -	\$ 19,500 \$ 11,250 \$ 23,500 \$ 4,000
300103	Landfill Gas Monitoring - SG & RR	\$ 134,500	SG - Monthly & Quarterly \$ 98,500 Title V RR- Monthly & Quarterly \$ 36,000	\$ - \$ 36,000	\$ - \$ -	\$ - \$ -	\$ 98,500 \$ -
300013	Professional Services	\$ 62,690	Engineering \$ 18,540 Leachate sampling \$ 5,150 Auditing Services \$ 22,000 Software support \$ 17,000	\$ - \$ 2,000 \$ 22,000 \$ 17,000	\$ - \$ - \$ - \$ -	\$ - \$ - \$ - \$ -	\$ 18,540 \$ 3,150 \$ - \$ -
300017	Legal Services	\$ 25,000	General Counsel \$ 25,000	\$ 25,000	\$ -	\$ -	\$ -
300029	Transportation & Landfill	\$ 4,260,774	Total Tons to be Landfilled 238,700 19 tons/trailer = 12,564	\$ -	\$ 2,471,249	\$ 1,789,525	\$ -

CODE	DESCRIPTION	FY23-24 Actual	FY24-25 Budget	6 Mo FY24- 25 Actual	FY25-26 Budget	JUSTIFICATION
300030	Waste Water Transportation	\$ 623,238	\$ 368,442	\$ 434,128	\$ 844,000	Leachate Trailers 2,000 trls / 12,000,000 Gal. \$ 844,000
320001	Contracted Repairs	\$ 1,251,111	\$ 1,100,000	\$ 531,669	\$ 1,100,000	On Road Vehicles \$ 38,000 Construction Equipment Off Road Vehicles \$ 982,000 Miscellaneous Equip. \$ 80,000 Includes Grinder Trailers, hydroseeder Mowers, truck scales
380380	Building Maintenance and Grounds	\$ 233,178	\$ 260,000	\$ 27,733	\$ 260,000	Maintenance and repairs to all buildings and property; pump stations, septic & leachate tanks.
350010	Printed Forms	\$ 6,376	\$ 7,000	\$ 1,650	\$ 8,000	Letterhead, envelopes, cards, scale tickets repair orders, purchasing forms
360010	Advertising	\$ 1,573	\$ 2,000	\$ 509	\$ 2,000	RFP, bids, public hearings \$ 1,150 etc. Handouts \$ 150 User Brochures \$ 400 HHW Brochures \$ 200 Miscellaneous \$ 100

OPERATING

CODE	DESCRIPTION	FY25-26 Budget	JUSTIFICATION	ADMIN	TCTS	STS	LANDFILL
300030	Waste Water Transportation	\$ 844,000	Leachate Hauling 2,000 trls / 12,000,000 Gal.	\$ -	\$ -	\$ -	\$ 844,000
320001	Contracted Repairs	\$1,100,000	All road vehicles	\$ 10,000	\$ -	\$ -	\$ -
			Construction Equipment Off Road Vehicles	\$ -	\$ 225,000	\$ 90,000	\$ 695,000
			Miscellaneous Equip.	\$ -	\$ 35,000	\$ 10,000	\$ 35,000
			Sub-Totals	\$ 10,000	\$ 260,000	\$ 100,000	\$ 730,000
380380	Building Maintenance and Grounds	\$ 260,000	Maintenance & repairs to all buildings and property; pump station, septic & leachate tanks	\$ 16,000	\$ 108,000	\$ 27,000	\$ 109,000
350010	Printed Forms	\$ 8,000	Letterhead, envelopes, cards, scale tickets, etc.	\$ 8,000	\$ -	\$ -	\$ -
360010	Advertising	\$ 2,000	RFP, bids, public hearings, etc.	\$ 1,150	\$ -	\$ -	\$ -
			Handouts	\$ 150	\$ -	\$ -	\$ -
			User Brochures	\$ 400	\$ -	\$ -	\$ -
			HHW Brochures	\$ 200	\$ -	\$ -	\$ -
			Miscellaneous	\$ 100	\$ -	\$ -	\$ -

CODE	DESCRIPTION	FY23-24 Actual	FY24-25 Budget	6 Mo FY24- 25 Actual	FY25-26 Budget	JUSTIFICATION
360001	Marketing activities	\$ -	\$ 7,000	\$ -	\$ 7,000	Banners, recycling handouts, pens, pencils, miscellaneous items
360030	Special Events	\$ 2,789	\$ 7,500	\$ 5,326	\$ 7,500	Annual Employee Functions
400600	Central Services	\$ 71,916	\$ 80,000	\$ 45,346	\$ 85,000	Administrative services, Roanoke County for data processing, IT Support, accounting, web updates, miscellaneous
510010	Electric	\$ 125,948	\$ 118,800	\$ 48,264	\$ 122,400	TCTS \$4,300/month \$ 51,600 SGL \$4,100/month \$ 49,200 STS \$1,600/month \$ 19,200 RRL \$200/month \$ 2,400
510021	Heating Services	\$ 3,613	\$ 2,000	\$ 4,891	\$ 2,000	Transfer Station Natural Gas \$ 2,000
510022	Fuel Oil Natural & Bottled Gas	\$ 32,330	\$ 20,000	\$ 1,664	\$ 30,000	Propane Gas \$ 30,000 Smith Gap Landfill
510041	Water Service - Transfer Station	\$ 40,584	\$ 15,000	\$ 11,206	\$ 24,000	Water & Sewer Service for Transfer Stations
510042	Sewer Service - leachate	\$ 61,309	\$ 49,775	\$ 39,762	\$ 78,365	Sewer Service - leachate 1,700,000 Gallons@ \$3.90/1000 \$ 8,602 12,000,000 Gallons@ \$5.80/1000 \$ 69,763 Plus Base Fee \$ 78,365
520010	Postage	\$ 992	\$ 4,000	\$ 117	\$ 4,000	Postage for all mailings and correspondence, postage meter rent
520030	Telephone	\$ 5,666	\$ 5,200	\$ 2,005	\$ 5,200	Telephone service
520033	Internet Lines	\$ 14,020	\$ 13,500	\$ 5,297	\$ 13,500	Fees for internet service @ Smith Gap Landfill, and both Transfer Stations
520035	Cell Phones	\$ 8,126	\$ 8,000	\$ 6,168	\$ 8,000	Service for cell phones

OPERATING

CODE	DESCRIPTION	FY25-26 Budget	JUSTIFICATION	ADMIN	TCTS	STS	LANDFILL
360001	Marketing Activities	\$ 7,000	Recycling handouts, pens, pencils, miscellaneous items	\$ 7,000	\$ -	\$ -	\$ -
360030	Special Events	\$ 7,500	Annual Employee Functions & Customer Appreciation Day	\$ 7,500	\$ -	\$ -	\$ -
400600	Central Services	\$ 85,000	Administrative services, Roanoke County/Roanoke City for data processing, accounting, web update, misc.	\$ 85,000	\$ -	\$ -	\$ -
510010	Utilities - Electricity	\$ 122,400	TCTS \$4,300/month SGL \$4,100/month STS \$1,600/month RRL \$200/month	\$ 2,400	\$ 51,600	\$ 19,200	\$ 49,200
510021	Heating Services	\$ 2,000	Transfer Station Natural Gas	\$ -	\$ 2,000	\$ -	\$ -
510022	Fuel Oil Natural & Bottled Gas	\$ 30,000	Smith Gap Landfill Propane Gas	\$ -	\$ -	\$ -	\$ 30,000
510041	Water Service - Transfer Station	\$ 24,000	Water & Sewer Service for Transfer Stations	\$ -	\$ 12,500	\$ 11,500	\$ -
510042	Sewer Service	\$ 78,365	Sewer Service (leachate) Smith Gap & Rutrough	\$ 8,602	\$ -	\$ -	\$ 69,763
520010	Postage	\$ 4,000	Postage for all mailings and correspondence, postage meter rent, includes General Counsel	\$ 4,000	\$ -	\$ -	\$ -
520030	Telephone	\$ 5,200	Telephone Service	\$ 5,200	\$ -	\$ -	\$ -
520033	Internet Lines	\$ 13,500	Fees for internet service	\$ 5,000	\$ -	\$ 7,250	\$ 1,250
520035	Cell Phones	\$ 8,000	Service for cell phones	\$ 8,000	\$ -	\$ -	\$ -

CODE	DESCRIPTION	FY23-24 Actual	FY24-25 Budget	6 Mo FY24- 25 Actual	FY25-26 Budget	JUSTIFICATION
530002	Property Insurance-Fire	\$ 47,240	\$ 52,000	\$ 38,724	\$ 57,200	Coverage for all buildings, contents, and equipment
530005	Motor Vehicle Insurance	\$ 40,676	\$ 45,000	\$ 30,242	\$ 49,500	Insurance for on-road vehicles
530007	Public Officials Insurance	\$ 8,044	\$ 8,300	\$ 6,951	\$ 9,000	Insurance through VRSA
530008	General Liability Ins.	\$ 9,503	\$ 10,000	\$ 6,554	\$ 10,000	Coverage for all facilities & property
540010	Lease/ Rent of Equipment	\$ 19,708	\$ 130,000	\$ 62,510	\$ 130,000	Rental of Miscellaneous Equipment
550001	Travel - Mileage	\$ -	\$ 500	\$ -	\$ 500	Use of personal vehicles for RVRA business, staff, and Board Members
550020	Dinner Meetings - Luncheons	\$ 6,039	\$ 4,500	\$ 489	\$ 4,500	Monthly Board meetings, dinners & luncheons associated with RVRA
550040	Travel and Lodging, Conference, Training and Education	\$ 29,677	\$ 20,000	\$ 16,115	\$ 23,000	Conference registrations; \$ 6,000 SWANA, VML, legal, VGFOA conferences Subsistence & Lodging \$ 5,600 Operator training for \$ 11,400 hazardous materials, certifications & educations
560001	Contributions	\$ 657,000	\$ 657,000	\$ 327,500	\$ 657,000	Payments per contract to: Roanoke County \$ 350,000 Roanoke City \$ 150,000 Salem City \$ 150,000 Town of Vinton \$ 5,000 Volunteer fire and rescue \$ 2,000

CODE	DESCRIPTION	FY25-26 Budget	JUSTIFICATION	ADMIN	TCTS	STS	LANDFILL
530002	Property Insurance Fire	\$ 57,200	Coverage for all buildings, contents, and equipment	\$ 57,200	\$ -	\$ -	\$ -
530005	Motor Vehicle Ins.	\$ 49,500	Insurance for on-road vehicles	\$ 49,500	\$ -	\$ -	\$ -
530007	Public Officials Ins.	\$ 9,000	Insurance through VRSA	\$ 9,000	\$ -	\$ -	\$ -
530008	General Liability Ins.	\$ 10,000	Coverage for all facilities & property	\$ 10,000	\$ -	\$ -	\$ -
540010	Rent of Equipment	\$ 130,000	Rental of Miscellaneous Equipment Heavy Equipment Emergency Equipment	\$ -	\$ 10,000	\$ 2,500	\$ 117,500
550001	Travel - Mileage	\$ 500	Use of personal vehicles for RVRA business, staff, and Board Members	\$ 500	\$ -	\$ -	\$ -
550020	Dinner Meetings - Luncheons	\$ 4,500	Monthly Board meetings, dinners & luncheons associated with RVRA	\$ 4,500	\$ -	\$ -	\$ -
550040	Travel - Lodging	\$ 23,000	Conference registrations; SWANA, VML, legal, VGFOA conferences \$ 6,000 Subsistence & Lodging \$ 5,600 Operator training for hazardous materials, certification, misc. \$ 11,400	\$ 6,000 \$ 5,600 \$ 11,400	\$ - \$ - \$ -	\$ - \$ - \$ -	\$ - \$ - \$ -
560001	Contributions	\$ 657,000	Payments per contract to: Roanoke County \$ 350,000 Roanoke City \$ 150,000 Salem City \$ 150,000 Town of Vinton \$ 5,000 Volunteer fire & rescue \$ 2,000	\$ 5,000	\$ 150,000	\$ 150,000	\$ 352,000

CODE	DESCRIPTION	FY23-24 Actual	FY24-25 Budget	6 Mo FY24- 25 Actual	FY25-26 Budget	JUSTIFICATION
580001	Dues	\$ 3,237	\$ 3,500	\$ 870	\$ 3,500	Professional & Association dues: SWANA, SWVSWMA, VGFOA & IAAP
580015	Warrants and Fees	\$ 99,442	\$ 100,000	\$ 79,398	\$ 100,000	DEQ & City SW annual fees -\$76,000 Credit Card fees \$24,000
580023	Employee Recognition	\$ 7,320	\$ 7,500	\$ 1,591	\$ 7,500	Awards and Certificates
601010	Office Supplies	\$ 7,337	\$ 7,000	\$ 10,884	\$ 7,000	Office paper, pens, pencils, folders, etc.
601013	Small Equipment & Supplies	\$ 122,941	\$ 85,000	\$ 31,370	\$ 85,000	Items of office and shop equipment and supplies, tools, computers, lawn mowers, etc.
604040	Medical Supplies	\$ 2,223	\$ 1,000	\$ -	\$ 1,000	Supplies for first aid kits & medicine cabinet
605050	Janitorial Supplies	\$ 12,133	\$ 9,000	\$ 3,488	\$ 9,000	Supplies for general cleaning & sanitation
607071	Radio Parts	\$ 1,430	\$ 9,500	\$ 1,601	\$ 3,500	Communications Equipment & Fees
608080	Gasoline, Oil & Grease	\$ 103,543	\$ 103,000	\$ 58,341	\$ 116,000	Fuel for all RVRA vehicles, mowers, lubricants
608082	Diesel fuel	\$ 487,760	\$ 460,000	\$ 195,206	\$ 460,000	Fuel for all diesel equipment and vehicles
609094	Tires, Parts	\$ 228,354	\$ 260,000	\$ 259,584	\$ 300,000	Replacement and maintenance parts & supplies for all equipment and vehicles
611030	Uniform and Wearing Apparel	\$ 16,902	\$ 34,050	\$ 19,757	\$ 34,050	Safety Shoes & Jeans \$ 11,050 Rain gear, shirts, hats, misc. \$ 11,500 Purchase of uniforms \$ 11,500

CODE	DESCRIPTION	FY25-26 Budget	JUSTIFICATION	ADMIN	TCTS	STS	LANDFILL
580001	Dues	\$ 3,500	Professional & Association dues: SWANA, SWVSWMA, VGFOA & IAAP	\$ 3,500	\$ -	\$ -	\$ -
580015	Warrants and Fees	\$ 100,000	DEQ & City SW annual fees -\$76,000 Credit Card fees \$24,000	\$ 100,000	\$ -	\$ -	\$ -
580023	Employee Recognition	\$ 7,500	Awards and Certificates	\$ 7,500	\$ -	\$ -	\$ -
601010	Office Supplies	\$ 7,000	Office paper, pens, pencils, folders, etc.	\$ 7,000	\$ -	\$ -	\$ -
601013	Small Equipment & Supplies	\$ 85,000	Items of office and shop equipment and supplies, tools, computers	\$ 12,000	\$ 20,000	\$ 12,000	\$ 41,000
604040	Medical Supplies	\$ 1,000	Supplies for first aid kits & medicine cabinets	\$ 1,000	\$ -	\$ -	\$ -
605050	Janitorial Supplies	\$ 9,000	Supplies for general cleaning & sanitation	\$ -	\$ 2,750	\$ 750	\$ 5,500
607071	Radio Parts	\$ 3,500	Communications Equipment & Fees	\$ -	\$ 1,000	\$ 1,000	\$ 1,500
608080	Gasoline, Oil & Grease	\$ 116,000	Fuel for all vehicles, mowers, lubricants	\$ 45,000	\$ 19,000	\$ 13,000	\$ 39,000
608082	Diesel fuel	\$ 460,000	Fuel for all diesel equipment	\$ -	\$ 125,000	\$ 58,000	\$ 277,000
609094	Tires, Tubes, & Parts	\$ 300,000	Replacement and maintenance parts supplies for all equipment and vehicles	\$ 45,000	\$ 55,000	\$ 100,000	\$ 100,000
611030	Uniform & Wearing Apparel	\$ 34,050	Safety Shoes & Jeans Rain gear, shirts, hats, misc. Purchase of uniforms	\$ 325 \$ 3,500 \$ 1,500	\$ 4,018 \$ 2,909 \$ 3,636	\$ 2,679 \$ 1,939 \$ 2,424	\$ 4,028 \$ 3,152 \$ 3,940
			Totals	\$ 5,325	\$ 10,563	\$ 7,042	\$ 11,120

2025-2026 BUDGET

OPERATING

CODE	DESCRIPTION	FY25-26 Budget	JUSTIFICATION	ADMIN	TCTS	STS	LANDFILL
620001	Subscriptions /Books	\$ 500	Professional magazines and manuals	\$ 500	\$ -	\$ -	\$ -
650001	Other Operating Supplies	\$ 200,000	Disinfectants, deodorizers, salt, gravel for roads, seed, mulch fertilizers & lime for seeding slopes, fill areas & other areas, miscellaneous expenses	\$ 2,500	\$ 4,000	\$ 4,000	\$ 189,500
650003	Fire Equipment & Supplies	\$ 15,000	Fire hoses & extinguishers replacements & for annual inspections for all facilities	\$ 15,000	\$ -	\$ -	\$ -
650010	Safety Equipment	\$ 6,750	Gloves, safety glasses, etc.	\$ 6,750	\$ -	\$ -	\$ -
	Sub-totals	\$ 222,250		\$ 24,750	\$ 4,000	\$ 4,000	\$ 189,500
	Sub-Totals 14-24	\$ 10,218,183		\$ 1,031,401	\$ 3,509,962	\$ 2,329,792	\$ 3,347,028
967070	Unappropriated Balance	\$ 127,727		\$ 12,893	\$ 43,875	\$ 29,122	\$ 41,838
	TOTAL OPERATING	\$ 10,345,910		\$ 1,044,293	\$ 3,553,836	\$ 2,358,915	\$ 3,388,866

CODE	DESCRIPTION	FY24-25 Budget	FY25-26 Budget	JUSTIFICATION
810001	Machinery & Equipment New	\$ -	\$ -	Nothing Planned
810002	Machinery & Equipment Replacement	\$ -	\$ -	Nothing Planned
820001	Furniture, Office Equipment New	\$ -	\$ -	Nothing Planned
830001	Communications Equipment New	\$ -	\$ -	Nothing Planned
810001	Small Capital Outlay New	\$ -	\$ -	Nothing Planned
870001	Technology Equipment - New	\$ -	\$ -	Nothing Planned
870650	Computers Equipment Replacement	\$ -	\$ -	Nothing Planned
870005	Computer Server	\$ -	\$ -	Nothing Planned
890002	New Building	\$ -	\$ -	Nothing Planned
	TOTAL CAPITAL	\$ -	\$ -	

CODE	DESCRIPTION	BALANCE 7/1/2025 (projected)	DEPOSIT FY25-26	EXPENSE FY25-26	BALANCE 06/30/26 (projected)	JUSTIFICATION
C846 9209	Landfill Closure	\$ 935,870	\$ -	\$ -	\$ 935,870	As required by State and Federal Regulations to close Smith Gap Landfill
C847 9210	Equipment Reserve Fund	\$ 552,939	\$ 695,000	\$ 695,000	\$ 552,939	For replacement of equipment per equipment replacement schedule.
C847 9211	Groundwater Protection Fund	\$ 500,000	\$ -	\$ -	\$ 500,000	Groundwater protection fund per local permit.
C847 9212	Landfill Host Community Improvement Fund	\$ 250,000			\$ 250,000	As per local permit. Intranet/property
C847 9213	Property Value Protection	\$ 370,430	\$ -	\$ -	\$ 370,430	As per local permit. Current fund is adequate based on anticipated sales.
C848 9214	Future Site Development	\$ 2,938,243	\$ 1,829,913	\$ -	\$ 4,768,156	For future construction of the landfill
C848 9215	Capital Improvement Fund	\$ 224,594	\$ 200,000	\$ 200,000	\$ 224,594	For maintenance and improvements to the facilities.
C840 9201	Contingency Reserve Fund	\$ 1,483,939	\$ 45,400	\$ -	\$ 1,529,339	For unexpected expenses and for tipping fee stabilization
	TOTAL RESERVE FUNDS	\$ 7,256,015	\$ 2,770,313	\$ 895,000	\$ 9,131,328	

CODE	DESCRIPTION	JUSTIFICATION	DEPOSIT FY25-26	ADMIN	TCTS	STS	LANDFILL
C846 9209	Landfill Closure	As required by State and Federal regulations to close Smith Gap Regional Landfill	\$ -	\$ -	\$ -	\$ -	\$ -
C847 9210	Equipment Reserve Fund	For replacement of equipment per equipment replacement schedule.	\$ 695,000	\$ -	\$460,000	\$ 235,000	\$ -
C847 9211	Groundwater Protection Fund	Groundwater protection fund per local permit.	\$ -	\$ -	\$ -	\$ -	\$ -
C847 9212	Landfill Host Community Improvement Fund	As per local permit. intranet/property	\$ -	\$ -	\$ -	\$ -	\$ -
C847 9213	Property Value Protection	As per local permit. Current fund is adequate based on anticipated sales.	\$ -	\$ -	\$ -	\$ -	\$ -
C848 9214	Future Site Development	For future construction of the landfill	\$ 1,829,913	\$ -	\$ -	\$ -	\$1,829,913
C848 9215	Capital Improvement Fund	For maintenance and improvements to the facilities.	\$ 200,000	\$ -	\$ 90,000	\$ -	\$ 110,000
C840 9201	Contingency Reserve Fund	For unexpected expenses and for tipping fee stabilization	\$ 45,400	\$ 45,400	\$ -	\$ -	\$ -
	TOTAL RESERVE FUNDS		\$ 2,770,313	\$ 45,400	\$ 550,000	\$ 235,000	\$ 1,939,913

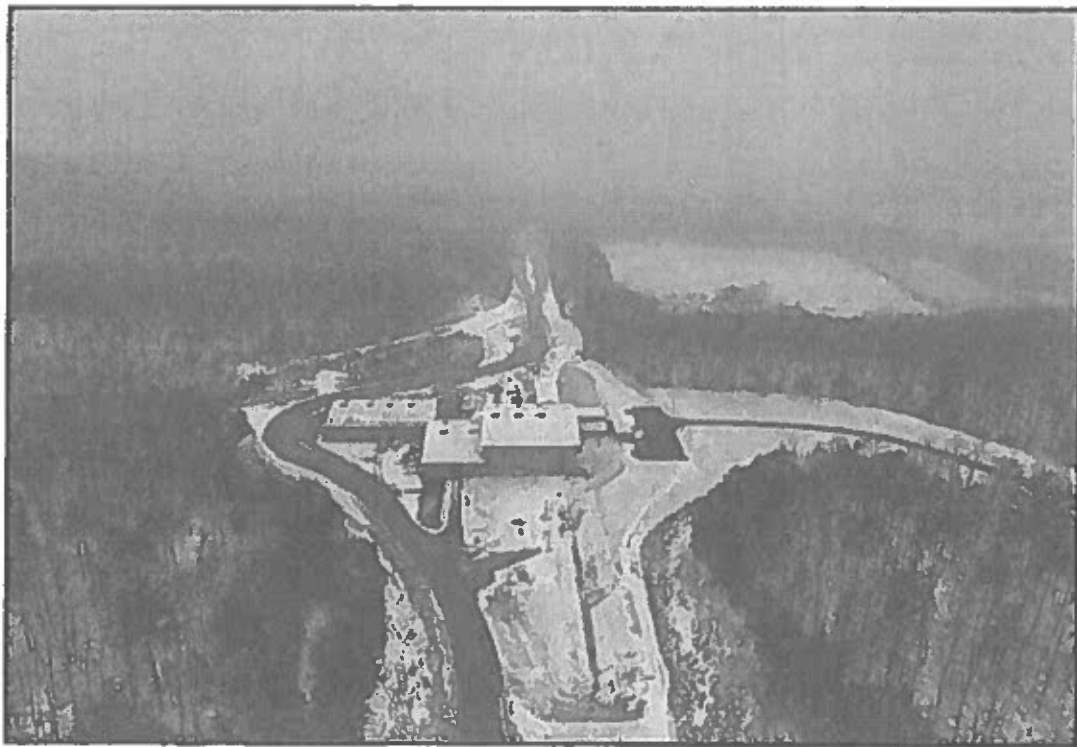
TIPPING FEE BREAKDOWN

ALL OPERATIONS

CATEGORY	ADMIN	TCTS	STS	LANDFILL	TOTAL	PERCENT
PERSONNEL	\$ 1,112,348	\$ 1,153,961	\$ 659,459	\$ 1,178,968	\$ 4,104,736	21%
OPERATIONS	\$ 1,044,293	\$ 3,553,836	\$ 2,358,915	\$ 3,388,866	\$ 10,345,910	54%
DEPOSITS AND RESERVES	\$ 45,400	\$ 550,000	\$ 235,000	\$ 1,939,913	\$ 2,770,313	14%
DEBT SERVICE	\$ 1,895,775	\$ -	\$ -	\$ -	\$ 1,895,775	10%
TOTAL	\$ 4,097,816	\$ 5,257,797	\$ 3,253,374	\$ 6,507,747	\$ 19,116,734	100%
PERCENTAGE	21%	28%	17%	34%	100%	

RESERVE FUNDS

2025-2026



SMITH GAP LANDFILL

RESERVE FUNDS

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ROANOKE VALLEY RESOURCE AUTHORITY

FINANCIAL AND RESERVES

POLICY

I. Background

The Authority recognizes one of the keys to sound financial management is the development of a systematic way to fund planned capital projects and on-going maintenance programs. The Authority believes it is equally important to establish the planned expenditures of associated funding for its capital projects and maintenance programs on a pay-as-you-go basis whenever possible. The National Advisory Council on State and Local Budgeting (NACSLB) has issued guidelines representing standards of excellence in governmental budgeting that include the preparation of policies and plans for capital asset acquisition, maintenance, and replacement (Principle 2; Element 5; Practice 5.2). The policy addresses this standard.

II. Purpose

The policy provides for the establishment and the planned funding level of maintenance and improvement reserve accounts for planned expenditures over a short-term planning period of five (5) years and a long-term planning period of ten (10+) years or more. Each individual account provides for a separate funding purpose to be designated as either "restricted" or "unrestricted" accounts. Restricted accounts must be used solely for their intended purpose as required by regulatory statute, contractual obligation, or operating permit conditions. Unrestricted funds are intended for planned capital and maintenance purposes, but may be periodically used by the Authority temporarily, for not more than six (6) months, to provide emergency funding for the Authority's operations, if needed. Reserve Accounts may be utilized to fund the same or separate projects as deemed necessary for supporting the mission of providing quality programs and facilities necessary to serve the Authority's Member Communities of Roanoke County, the City of Roanoke, the City of Salem, the Town of Vinton and their residents and businesses of the Roanoke Valley.

III. Policy Guidelines for Reserve Fund Accounts

- A. The Authority will maintain reserve accounts and an initial beginning balance of funds will be deposited into accounts as identified for the current fiscal year.
- B. Annual funding transfers to restricted accounts, if deemed necessary, will occur in twelve (12) equal monthly transfers, or other frequencies as directed by the Board, from revenues received by the Authority and as budgeted for the current fiscal year. Annual funding transfers to unrestricted accounts may occur in twelve (12) equal monthly transfers or lump sum transfers, as directed by the Board, from revenues received by the Authority and as budgeted for the current fiscal year.

- C. Ongoing expenditures from the funds will occur as budgeted for the current fiscal year as costs are accrued.
- D. Planned deposits to the funds are calculated sufficient to maintain the desired fund balances with a positive fund balance, at a minimum, for any given fiscal year during the long-term planning period.
- E. Planned expenditures of the funds are calculated sufficient to provide cash funding for all planned capital projects and maintenance projects for any given fiscal year during the long-term planning period.
- F. Any end of year operating surplus and/or interest earnings may be allocated to one or more account, as determined by the Authority's Board of Directors.
- G. An internal review of the account allocations and funding levels by RVRA Staff familiar with best management practices of solid waste operations and facilities will occur annually to ensure the priorities are consistent with the goals of the Authority and to ensure the funding levels are adequate.
- H. An external third-party review of the account allocations and funding levels by a professional engineer familiar with best management practices of solid waste operations and facilities, will occur every five (5) years to ensure the funding levels are adequate. Draper Aden Associates (DAA) last completed an external assessment of the Reserve Accounts in FY 2023.

IV. Account Definitions

The **Landfill Closure Fund** (*Unrestricted*) provides a reserve for the costs of capping completed areas of the landfill and at the end of the landfill's useful life, to completely close any remaining area, install all monitoring and collection systems and perform all post-closure care activities per regulatory requirements.

The **Equipment Replacement Fund** (*Unrestricted*) provides funds for the future purchases, regularly scheduled replacement of major operating equipment, and any uninsured risk, in an orderly fashion as to minimize annual operating costs, maximize any trade-in or surplus value, and to provide for the best overall purchasing value.

The **Ground Water Protection Fund** (*Restricted*) provides funds to address any environmental effects the operation of the landfill may have on the surrounding area. The fund also serves to assist in complying with post closure and corrective action requirements of state and federal financial assurance regulations.

The **Host Community Fund** (*Restricted*) provides funds for the construction and maintenance of public improvements to Authority property within the Host Community, as requested by the Host Community, and as approved in a formal public improvement plan.

The **Property Protection Fund** (*Restricted*) provides funds for the one-time payments under the Property Protection Policy to property owners within the Host Community for any actual realized decline in property values as a result of their relatively close proximity to the Smith Gap Regional Landfill.

The **Site Development Fund** (*Unrestricted*) provides funds for the construction of subsequent phases of the Smith Gap Landfill, as necessary, to provide ongoing landfill disposal capacity.

The **Capital Improvement Fund** (*Unrestricted*) was established to be used for various capital maintenance items and new capital projects anticipated for the ten-year planning period. Projects may be amended as solid waste operations and the industry in general continues to evolve.

The **Rutrough Road Landfill (RRLF) Post-Closure Fund** (*Restricted*) provides funding for the Authority's contractual obligation to provide for the ongoing post closure care of the closed Rutrough Road Landfill. This fund was principally depleted from capital expenditures associated with the construction of a new force main and sewer line that have substantially decreased annual operating expenses. Any remaining balance in this fund is anticipated to be spent for facility care in the next two years. Accordingly, the post closure care responsibilities are now funded by our annual revenues from the operating budget and the associated costs are budgeted as ongoing line-item expenditures in the general annual operating budget. This fund will be eliminated upon the full depletion of any remaining fund balance.

The **Contingency Fund** (*Unrestricted*) provides funding to stabilize year-to-year rate adjustments and to provide a source of funding for any unforeseen increases in expenses or decreases in revenue that would otherwise cause a negative balance for the Authority's operating funds.

V. Reporting

The Treasurer will track reserve account deposits and expenditures monthly. A monthly report will be sent to the Chief Executive Officer and the Authority's Secretary, which will be included on the Board of Directors' agenda for review at all regularly scheduled meetings. The Treasurer will also ensure that all expenditures have been through the appropriate approval process. The Chief Executive Officer will provide an annual report to the Board of Directors as to the adequacy of the funding levels of each respective reserve account.

ANNUAL REVIEW RVRA RESERVE FUNDS PLAN & REPORT FY 2025-2026

In accordance with the Authority's "Financial and Reserves Policy," its Chief Executive Officer reviewed its replacement reserve requirements and has determined the adequacy of the funding plan as submitted herein. The Authority, in its review, has defined adequacy to mean that sufficient funding, if funded as scheduled, exists in amounts equivalent to or exceeding the anticipated expenditures during a short-term period (next five subsequent fiscal years) and a long-term period (next ten subsequent fiscal years). In cases of shortfalls, the Authority may need to transfer funds from other fully funded unrestricted reserve funds. Additionally, certain amounts may need to be borrowed, if needed, as indicated in the expenditure plan to address insufficient funding. The Authority has established the funding and expenditure plan, as outlined in the "Summary of Reserve Funds: 10-Yr. Planning Period" (p.11.)

This Reserve Fund Plan and subsequent report is exclusive of all previous borrowing associated construction activities related to the now operational conversion from rail to truck at the Smith Gap Landfill and Tinker Creek Transfer Station. All debt service payments are accounted for within the FY 25-26 Operating Budget as obligated by the terms of the individual agreements. In addition, the RVRA has adjusted its previous anticipation of contracted waste via the existing County Waste (a commercial hauler) amended agreement from 80,000 tons annually to a more conservative estimate of 65,000 tons annually in FY'26.

According to staff's review, the Equipment Reserve Fund is deemed to be inadequate for the short and long-term planning periods. Staff may continue to elect to buy used equipment or from Government Surplus and modify to fit its needs as appropriate to further manage future costs. Again, as noted above, Staff is reviewing other purchasing options including deferment, renting and/or leasing certain pieces of equipment, purchasing government surplus equipment and modifying to fit its needs.

The Capital Improvement Reserve Fund is deemed inadequate for the short-term period and long-term period as well. Sufficient time is available to plan for the appropriate funding mechanism, however, it must be addressed.

At the start of FY'25, the Contingency Reserve Fund balance was \$1,483,939. Staff projects a \$45,400 contribution to this fund in FY'26 and therefore the fund balance will increase to \$1,529,339. The Authority's Policy includes a goal of retaining 8-10% of the annual operating budget in its Contingency Reserve. This projected balance is 8% of the FY'26 operating budget and is therefore in compliance with the Authority's Policy.

Again, as noted last year, the Rutrough Road Post-Closure Account Reserve Fund is nearly depleted. Annual post closure care responsibilities were moved to the operations budget starting in FY '18. Any remaining funds in the Rutrough Road Reserve account will be used exclusively for the Rutrough Road Landfill. Staff is taking measures to utilize any remaining funds in FY'25. This Fund is projected to be exhausted in FY'26 and will be eliminated from the Authority's Reserve Funds program upon its full depletion.

The Site Development Reserve Fund is deemed adequate for the short and long-term periods. Phase VIII engineering will need to begin in FY'29 with construction set to start for FY'30.

RVRA RESERVE FUND REVIEW

The retirement of all outstanding bond debt in FY 2011 subsequently relieved the Authority of its former financial requirements as previously imposed by the Master Indenture of Trust, including the establishment and funding of certain reserve funds as recorded and reported in the annual report. While no longer obligated to the terms of the Master Indenture of Trust, several previously established reserve funds remain as ongoing obligations to the Authority due to start-up and operating restrictions imposed under the Authority's separate "Landfill & Transfer Station Permit Conditions & Operating Policies," including: The Ground Water Protection Fund (formerly known as "The Environmental Fund"); The Host Community Fund; and The Property Protection Fund. Additionally, the Authority is contractually obligated to maintain the post-closure care of the closed Roanoke Landfill (a.k.a. the Rutrough Road Landfill) with funds initially established and designated expressly for this purpose in The Rutrough Road Landfill Post-Closure Fund. Therefore, these four reserve funds are designated as "Restricted" reserve accounts which must be maintained and adequately funded for their express, respective purposes. The Rutrough Road Landfill Post-Closure Fund is nearing depletion and all remaining post closure care activities have been transitioned to the operating budget and will be eliminated upon its full depletion.

As part of its initial post-bond debt, fiscal responsibility, the Authority recognized that one of the keys to sound financial management is the development of a systematic way to fund planned capital projects and on-going maintenance programs beyond its operating permit and contractual requirements. The Authority believes it is equally important to establish the planned expenditures of associated funding for its capital projects and maintenance programs on a pay-as-you-go basis whenever possible.

The National Advisory Council on State and Local Budgeting (NACSLB) has issued guidelines representing standards of excellence in governmental budgeting that include the preparation of policies

and plans for capital asset acquisition, maintenance, and replacement (Principle 2; Element 5; Practice 5.2). Therefore, the Authority established additional reserve funds for these purposes which are designated as “Unrestricted” reserve accounts since at this time there are no external conditions, other than sound financial management as outlined and approved in the **RVRA RESERVES PLAN** (“Plan”), requiring their existence and funding levels.

The Unrestricted Funds include: The Closure Fund; The Equipment Fund; The Site Development Fund; The Capital Improvement Fund; and The Contingency Fund. The Closure, Equipment, and Site Development Funds were previously required under the former Master Indenture of Trust and funding levels were maintained and managed accordingly. The Capital Improvement and Contingency Funds, while not previously required per any outside obligation, were established and recognized as being necessary for sound financial management of the Authority’s operations and its facilities. The Authority recognizes that periodically, it may need to add, delete, transfer, or amend its unrestricted funds as deemed to be in the best interest of the Authority and its members. The additional borrowing of funds (or debt) and the Ownership of the Salem Transfer Station has also impacted the future Reserve and Financial Policies of the Authority.

Per its Financial and Reserve Policy (Section III. H.), an external, third-party review of the account allocations and funding levels by a professional engineer, familiar with best management practices of solid waste operations and facilities, will occur every five (5) years to ensure the funding levels are adequate. That external review was last conducted by Draper Aden Associates (DAA) for FY 2023. Accordingly, the next external review is scheduled for FY 2028.

All funds required for expenditures for the five-year planning period are currently projected to be available in the individual reserve accounts, respectively, except for the Equipment Reserve Fund. Sufficient funds are deemed to be available for transfer from other reserve funds for the short-term period, if necessary.

Funds required for expenditures during the ten-year planning period are currently projected to be available in the individual reserve fund accounts, respectively, with the exceptions of the Equipment and Capital Improvement Reserve Funds.

The Authority annually makes deposits to its reserve funds for funding future planned expenditures. These reserves allow the Authority to establish and project an orderly adjustment of its tipping fee revenues, as necessary, to prepare for future capital expenditures to coincide with its annual operating costs.

Initial projections made in 1992 during the start-up, 20-year revenue bond issuance established a basis of anticipated costs and revenues for operating the new solid waste disposal system through the bond term. Three decades of actual operating experience of the Authority's systems has allowed the Authority to delay anticipated increases in tipping fees and offer rates less than originally projected.

In conclusion, each reserve fund has been reviewed by staff for its adequacy to meet the planned expenditures over a short-term period of five-years and for an extended, long-term, planning period of ten-years. As noted previously, the Equipment Replacement and Capital Improvement Funds are showing a shortage in the short and long-term planning periods. Sufficient funds are available in the unrestricted accounts, specifically the Site Development Reserve Funds to cover this shortfall during both periods. However, utilizing this transfer of funds could require additional borrowing of funds for the future design

and construction of Ph. IX which is outside the long-term planning window. As a result, the Total Reserve Balances remain positive. Therefore, both short and long-term reserve balances are cautiously adequate.

Staff re-assesses all the reserves every year and, in some instances, equipment replacement and/or projects can be delayed or moved up depending on the situations at the time. In summary, while deficits are shown in the short and the long-term reserve accounts, staff believes that most of those impacts can be mitigated as noted above.

Respectfully Submitted,

Jonathan A. Lanford
Chief Executive Officer

SUMMARY OF RESERVE FUNDS
EXPENDITURES/DEPOSITS FOR FY 2026

	BALANCE AT 07/01/25 (anticipated)	PLANNED/ACTUAL EXPENDITURES 2025/2026	DEPOSITS	BEGINNING BALANCE 07/01/26
LANDFILL CLOSURE	\$ 935,870	\$ -	\$ -	\$ 935,870
EQUIPMENT REPLACEMENT	\$ 552,939	\$ 695,000	\$ 695,000	\$ 552,939
GROUND WATER PROTECTION	\$ 500,000	\$ -	\$ -	\$ 500,000
HOST COMMUNITY	\$ 250,000	\$ -	\$ -	\$ 250,000
PROPERTY PROTECTION	\$ 370,430	\$ -	\$ -	\$ 370,430
SITE DEVELOPMENT	\$ 2,938,243	\$ -	\$ 1,829,913	\$ 4,768,156
CAPITAL IMPROVEMENT	\$ 224,594	\$ 200,000	\$ 200,000	\$ 224,594
TOTALS	\$ 5,772,076	\$ 895,000	\$ 2,724,913	\$ 7,601,989
CONTINGENCY	\$ 1,483,939	\$ -	\$ 45,400	\$ 1,529,339
NOTES:				
GRAND TOTAL	\$ 7,256,015			\$ 9,131,328

Summary of Reserve Funds: Ten Year Planning Period

Fiscal Year	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35
Deposits											
Closure	0	0	200	200	200	200	200	200	200	200	200
Equipment	0	695	1,600	1,600	1,600	1,600	1,600	1,600	1,600	1,600	1,600
Environmental	0	0	0	0	0	0	0	0	0	0	0
Host Community	0	0	0	0	0	0	0	0	0	0	0
Property Protection	0	0	0	0	0	0	0	0	0	0	0
Site Development	1,668	1,829	1,700	1,700	1,700	1,700	1,700	1,700	1,700	1,700	1,700
Capital Improvement	0	200	500	500	500	500	500	500	500	500	500
total	1,668	2,724	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000
Expenditures											
Closure	135	0	0	0	0	0	0	0	0	2,500	0
Equipment	0	695	4,930	2,175	1,910	485	1,060	695	3,125	321	750
Environmental	0	0	0	0	0	0	0	0	0	0	0
Host Community	0	0	0	0	0	0	0	0	0	0	0
Property Protection	0	0	0	0	0	0	0	0	0	0	0
Site Development	0	0	0	0	1,000	10,000	0	0	0	0	0
Capital Improvement	0	200	1,015	980	1,050	480	150	50	550	200	200
total	135	895	5,945	3,155	3,960	10,965	1,210	745	3,675	3,021	950
Balances						5 year					10 year
Closure	936	936	1,136	1,336	1,536	1,736	1,936	2,136	2,336	36	236
Equipment	553	553	-2,777	-3,352	-3,662	-2,547	-2,007	-1,102	-2,627	-1,348	-498
Environmental	500	500	500	500	500	500	500	500	500	500	500
Host Community	250	250	250	250	250	250	250	250	250	250	250
Property Protection	370	370	370	370	370	370	370	370	370	370	370
Site Development	2,938	4,767	6,467	8,167	8,867	567	2,267	3,967	5,667	7,367	9,067
Capital Improvement	225	225	-290	-770	-1,320	-1,300	-950	-500	-550	-250	50
total	5,772	7,601	5,656	6,501	6,541	-424	2,366	5,621	5,946	6,925	9,975

Summary of Other Reserve Funds: Ten Year Planning Period

Fiscal Year	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35
Deposits											
Rutrough Road	0	0	0	0	0	0	0	0	0	0	0
Contingency	0	45	0	0	0	0	0	0	0	0	0
Expenditures											
Rutrough Road	0	28	0	0	0	0	0	0	0	0	0
Contingency	0	0	0	0	0	0	0	0	0	0	0
Balances						5 year					10 year
Rutrough Road	28	0	0	0	0	0	0	0	0	0	0
Contingency	1,484	1,529	1,529	1,529	1,529	1,529	1,529	1,529	1,529	1,529	1,529
Totals						5 year					10 year
All Funds	7,284	9,130	7,185	8,030	8,070	1,105	3,895	7,150	7,475	8,454	11,504
Unrestricted Funds						5 year					10 year
All Funds	6,136	8,010	6,065	6,910	6,950	-15	2,775	6,030	6,355	7,334	10,384

LANDFILL CLOSURE FUND

The Landfill Closure Fund provides a reserve for the costs of capping completed areas of the Smith Gap Regional Landfill and to install all groundwater and gas monitoring and collection systems per regulatory requirements.

For the last seven years, no deposits were made to the Landfill Closure Fund. For the current planning period, again staff is not recommending any deposits to the Landfill Closure Fund since funds are adequate for the immediate five-year planning period. Staff anticipates making \$200,000 deposits to the Landfill Closure Fund thereafter. As noted, deposits may be adjusted based on revised cost estimates and an increase or decrease in the amount of waste received in future years.

The Landfill Closure Fund funding levels are for capital costs associated with closing portions of the landfill and not intended to fund the post closure care.

Landfill Closure Fund

FISCAL YEAR	BEGINNING BALANCE	ANNUAL DEPOSIT	EXPENSES	ENDING BALANCE	USES
2002-03	3,382,755	250,000	0	3,632,755	
2003-04	3,632,755	250,000	0	3,882,755	
2004-05	3,882,755	250,000	0	4,132,755	
2005-06	4,132,755	250,000	0	4,382,755	
2006-07	4,382,755	250,000	0	4,632,755	
2007-08	4,632,755	1,050,000	10,291	5,672,464	Phase I Design
2008-09	5,672,464	600,000	29,817	6,242,647	Phase I Design & LFGCCS
2009-10	6,242,647	600,000	72,704	6,769,943	Phase I Design & LFGCCS
2010-11	6,769,943	400,000	1,589,591	5,580,352	Complete LFGCCS
2011-12	5,580,352	100,000	193,600	5,486,752	Misc. LFGCCS & LFGTE
2012-13	5,486,752	300,000	22,500	5,764,252	Closure & Misc LFGCCS
2013-14	5,764,252	300,000	21,915	6,042,337	Misc. LFGCCS
2014-15	6,042,337	300,000	97,867	6,244,470	Engineering
2015-16	6,244,470	200,000	9,870	6,434,600	Engineering
2016-17	6,434,600	200,000	831,181	5,803,419	Phase I Engr. & Constr. (7.6 Ac)
2017-18	5,803,419	250,000	891,229	5,162,190	Phase I Engr. & Constr. (7.6 Ac)
2018-19	5,162,190	0	0	5,162,190	
2019-20	5,162,190	0	484,820	4,677,370	Engr & Const LFG expansion
2020-21	4,677,370	0	0	4,677,370	
2021-22	4,677,370	0	0	4,677,370	
2022-23	4,677,370	0	3,457,728	1,219,642	HDR Task I-II Closure & Ph. VII
2023-24	1,219,642	0	148,772	1,070,870	
2024-25	1,070,870	0	135,000	935,870	Phase II Design & QC/QA
2025-26	935,870	0	0	935,870	
2026-27	935,870	200,000	0	1,135,870	
2027-28	1,135,870	200,000	0	1,335,870	
2028-29	1,335,870	200,000	0	1,535,870	
2029-30	1,535,870	200,000	0	1,735,870	
2030-31	1,735,870	200,000	0	1,935,870	
2031-32	1,935,870	200,000	0	2,135,870	
2032-33	2,135,870	200,000	0	2,335,870	
2033-34	2,335,870	200,000	2,500,000	35,870	Phase II Construction (10 Ac)
2034-35	35,870	200,000	0	235,870	

Note: Additional funding from Surplus (\$550,000) was added from FY06/07 budget in FY 07/08
Also, \$3,000,000 was transferred to Site Development in FY 22/23.

2025-2026

RESERVE FUNDS

EQUIPMENT REPLACEMENT FUND

The Equipment Replacement Fund is established to provide funds for the regularly scheduled replacement purchases of major operating equipment.

With the additional guaranteed tonnage and new revenue source, funding levels have been increased from \$0 to \$695,000 for new equipment next year. For FY 2027 and beyond, Staff has shown an increase in the funding levels to \$1,600,000 provided funds are available. The Equipment Replacement Fund shows a negative balance of \$2,777,000 at the end of FY '27 with a continued increase in the deficit going forward at the proposed funding levels until FY '30. The Authority owns and operates a fleet of fifty walking-floor trailers used daily to transport Municipal Solid Waste from its transfer stations to the Smith Gap Landfill.

Staff will continue to identify any obsolete or other excess machinery as part of normal operations that may generate additional revenues. Staff will prepare a Board Report declaring this equipment as surplus and to be auctioned off. The exact funds the Authority may recoup is unknown; therefore, no additional funding from the sale of surplus equipment is shown.

Staff continuously evaluates all purchasing options and has begun to evaluate lease options as well when replacing a piece of equipment to ensure costs are managed. The Equipment Replacement Fund also serves to assist in complying with post-closure requirements of financial assurance regulations.

<i>Equipment Replacement Fund</i>					
FISCAL YEAR	BEGINNING BALANCE	ANNUAL DEPOSIT	EXPENSES	ENDING BALANCE	Detailed Schedule
2002-03	2,421,520	375,000	680,098	2,116,422	
2003-04	2,116,422	400,000	459,327	2,057,095	
2004-05	2,057,095	400,000	561,464	1,895,631	
2005-06	1,895,631	400,000	323,589	1,972,042	
2006-07	1,972,042	400,000	492,652	1,879,390	
2007-08	1,879,390	674,231	1,280,731	1,272,890	
2008-09	1,272,890	400,000	1,103,483	569,407	
2009-10	569,407	600,000	351,088	818,319	
2010-11	818,319	600,000	625,485	792,834	
2011-12	792,834	600,000	937,839	454,995	
2012-13	454,995	1,250,000	651,277	1,053,718	
2013-14	1,053,718	1,100,000	858,452	1,295,266	
2014-15	1,295,266	1,100,000	1,292,433	1,102,833	
2015-16	1,102,833	1,000,000	316,228	1,786,605	
2016-17	1,786,605	1,000,000	1,443,855	1,342,750	
2017-18	1,342,750	1,400,000	1,518,729	1,224,021	
2018-19	1,224,021	268,412	1,146,681	345,752	
2019-20	345,752	200,000	241,463	304,289	
2020-21	304,289	0	220,406	83,883	
2021-22	83,883	1,239,326	96,397	1,226,812	
2022-23	1,226,812	383,380	816,419	793,773	
2023-24	793,773	541,110	872,220	462,663	
2024-25	462,663	161,204	70,928	552,939	
2025-26	552,939	695,000	695,000	552,939	See Attached
2026-27	552,939	1,600,000	4,930,000	-2,777,061	See Attached
2027-28	-2,777,061	1,600,000	2,175,000	-3,352,061	See Attached
2028-29	-3,352,061	1,600,000	1,910,000	-3,662,061	See Attached
2029-30	-3,662,061	1,600,000	485,000	-2,547,061	See Attached
2030-31	-2,547,061	1,600,000	1,080,000	-2,007,061	See Attached
2031-32	-2,007,061	1,600,000	695,000	-1,102,061	See Attached
2032-33	-1,102,061	1,600,000	3,125,000	-2,627,061	See Attached
2033-34	-2,627,061	1,600,000	321,000	-1,348,061	See Attached
2034-35	-1,348,061	1,800,000	750,000	-498,061	See Attached

2025-2026

RESERVE FUNDS



Major Equipment Replacement Schedule

Equipment Description	year	site	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31	FY 2031-32	FY 2032-33	FY 2033-34	FY 2034-35
Volvo EC 300 D Excavator	2011	SG										
JLG Man Lift	2007	SG				\$ 60,000						
CAT D 8 (Equivalent)	2021	SG										
John Deere Bulldozer (850 K)	2012	SG							\$ 450,000			
Ford F150 Passenger Truck	2012	SG					\$ 40,000					
(Recond.) Cat 826H #1 Compactor	2003	SG										
(Recond.) Bomag/722 RB-4	2019	SG			\$ 600,000					\$ 650,000		
Elgin Pelican Sweeper	2017	SG										
(Recond.) Cat 826 G #3 Compactor	2013	SG		\$ 800,000								
CAT 730 - Ton Haul Truck	2017	SG			\$ 400,000					\$ 850,000		
CAT 730 - Ton Haul Truck	2017	SG		\$ 400,000								
Cat 130G Motor Grader	1976	SG										
Cat 966G Front End Loader	2004	SG			\$ 200,000							
Freightliner Water Truck	2001	SG			\$ 80,000							
Volvo EC235 Excavator	2019	SG					\$ 300,000					
Finn T 330 Hyrdo Seeder/ Water TRK	2015	SG		\$ 25,000								
Yale Forklift	2019	SG							\$ 80,000			
New Holland	2000	SG										
Freightliner Yard Dog	2009	SG			\$ 165,000							
Freightliner M2 Mobile Lube Truck	2011	SG		\$ 150,000								
New Holland Tractor	2004	SG									\$ 50,000	
Explorer 2018	2018	SG										
Western Star Yard Dog	2018	SG							\$ 165,000			
Military Vehicle # 2 - Used	2019	SG										
Takeuchi Mini Excavator	2022	SG										
Ventrac Slope mower	2022	SG								\$ 50,000		
TarpArmor Tarp Development System	2020	SG				\$ 50,000						
Aljon Compactor	2023	SG			\$ 600,000						\$ 650,000	
CAT Dozer D6-XE WH	2023	SG								\$ 800,000		
Volvo EC235 Excavator	2021	SG					\$ 300,000					
Volvo EC350 Excavator	2023	SG								\$ 500,000		
John Deere Side-by-Side Gator	2023	SG									\$ 28,000	
John Deere Side-by-Side Gator	2023	SG									\$ 28,000	
Exmark Zero Turn Lawn Mower	2024	SG									\$ 15,000	
New Cat Dozer D9		SG		\$ 1,000,000								
New Volvo Articulating Truck		SG		\$ 800,000								
SUB-TOTAL			\$0	\$3,175,000	\$1,280,000	\$825,000	\$90,000	\$600,000	\$695,000	\$2,800,000	\$171,000	\$650,000
Deferred Equipment Needs FY 26			\$1,000,000									\$10,286,000
Average Equipment Age for Site	13.32					16			10 year total	Required funding ten year		\$1,028,600



Major Equipment Replacement Schedule

Equipment Description	year	site	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31	FY 2031-32	FY 2032-33	FY 2033-34	FY 2034-35
John Deere Wheel loader 744	2016	TCTS		\$460,000								
John Deere 544 K	2015	TCTS			\$280,000							
Volvo EC 220	2016	TCTS	\$300,000									
Volvo EC 220	2016	TCTS				\$325,000						
Morbark 6600	2016	TCTS		\$1,000,000								
Doosan DX190	2007	TCTS				\$325,000						
Elgin Pelican	2015	TCTS					\$290,000					
Mobile Lube Truck	1997	TCTS			\$190,000							
Dodge Service Truck (DW)	2016	TCTS			\$170,000							
Ford Explorer (Jeff)	2023	TCTS										\$50,000
Chevrolet 250 Pick-up truck	2007	TCTS		\$40,000								
Freightliner (Rebuild) / Roll-Off	2005	TCTS			\$150,000							
Green Box/Containers 4 - 40 yd	2016	TCTS		\$55,000	\$55,000	\$55,000	\$55,000					
Recycling Green Box 1-20 yd	1996	TCTS			\$50,000							
Explorer	2015	TCTS				\$40,000						
Toyota Truck (Kenny)	2017	TCTS		\$40,000								
Tico Truck # 1	2016	TCTS	\$160,000									
Tico Truck # 2	2016	TCTS		\$160,000								
SUB-TOTAL			\$460,000	\$1,755,000	\$895,000	\$745,000	\$345,000	\$0	\$0	\$0	\$0	\$50,000
GRAND TOTAL			\$460,000	\$1,755,000	\$895,000	\$745,000	\$345,000	\$0	\$0	\$0	\$0	\$50,000
Equipment Needs FY 26			\$460,000									
Average Equipment Age for Site	13.45											
Required funding ten year											\$	425,000
10 year total											\$	\$4,250,000



Major Equipment Replacement Schedule

Equipment Description	year	site	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31	FY 2031-32	FY 2032-33	FY 2033-34	FY 2034-35
Wheel Loader - John Deere 744 KII	2018	STS								\$285,000		
Excavator Volvo (ECR 235)	2017	STS	\$ 235,000									
Excavator CAT 325FL CR	2018	STS					\$300,000					
Elgin Pelican -sweeper	2017	STS								\$ 150,000		
Service Truck	2010	STS										
Tico Yard tractor # 3	2016	STS				\$ 170,000						
Ottawa 30 Comumando Switch Trk	2006	STS						\$ 50,000				
Ottawa YT 30 Shuttle Trk	2006	STS						\$ 50,000				
Ford 150 Extended Cab	2023	STS										
Green Box/Container	2016	STS							\$40,000			\$50,000
New Yard Tractor	2023	STS				\$ 170,000						
Zero-Turn Mower	2023	STS						\$20,000				
Skid Steer Loader	2020	STS					\$50,000					
SALEM TRANSFER STATION			\$ 235,000	\$ -	\$ -	\$ 340,000	\$ 50,000	\$ 460,000	\$ -	\$ 325,000	\$ 150,000	\$ 50,000
SMITH GAP			\$ -	\$ 3,175,000	\$ 1,280,000	\$ 825,000	\$ 90,000	\$ 600,000	\$ 695,000	\$ 2,800,000	\$ 171,000	\$ 650,000
TINKER CREEK			\$ 460,000	\$ 1,755,000	\$ 895,000	\$ 745,000	\$ 345,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000
GRAND TOTAL			\$ 695,000	\$ 4,930,000	\$ 2,175,000	\$ 1,910,000	\$ 485,000	\$ 1,060,000	\$ 695,000	\$ 3,125,000	\$ 321,000	\$ 750,000
Equipment Needs FY 26			\$ 235,000									
Average Equipment Age for Site	9.62											
										10 year total		\$16,146,000
										Tinker Creek Transfer Station	\$ 4,250,000	26.32%
										Salem Transfer Station	\$ 1,610,000	9.97%
										Smith Gap	\$ 10,286,000	63.71%
										Available Funds on July 1, 2025	\$ 552,939	
										Required funding ten year	\$ 1,559,306	

GROUND WATER PROTECTION FUND

The Ground Water Protection Fund (formerly the Environmental Fund) is established to provide funds, if needed, to address any adverse environmental effects on the surrounding area within the Host Community area that may result from the operation of the Smith Gap Regional Landfill. The fund also serves to assist in complying with post closure and corrective action requirements of state and federal financial assurance regulations.

The existing fund balance is \$500,000 and is adequate for the immediate five-year planning period as shown. No additional deposits are planned currently.

GROUND WATER PROTECTION FUND

<i>Ground Water Protection Fund</i>					
FISCAL YEAR	BEGINNING BALANCE	ANNUAL DEPOSIT	EXPENSES	ENDING BALANCE	USES
2002-03	500,000	0	0	500,000	No Activity
2003-04	500,000	0	0	500,000	No Activity
2004-05	500,000	0	0	500,000	No Activity
2005-06	500,000	0	0	500,000	No Activity
2006-07	500,000	0	0	500,000	No Activity
2007-08	500,000	0	0	500,000	No Activity
2008-09	500,000	0	0	500,000	No Activity
2009-10	500,000	0	0	500,000	No Activity
2010-11	500,000	0	0	500,000	No Activity
2011-12	500,000	0	0	500,000	No Activity
2012-13	500,000	0	0	500,000	No Activity
2013-14	500,000	0	0	500,000	No Activity
2014-15	500,000	0	0	500,000	No Activity
2015-16	500,000	0	0	500,000	No Activity
2016-17	500,000	0	0	500,000	No Activity
2017-18	500,000	0	0	500,000	No Activity
2018-19	500,000	0	0	500,000	No Activity
2019-20	500,000	0	0	500,000	No Activity
2020-21	500,000	0	0	500,000	No Activity
2021-22	500,000	0	0	500,000	No Activity
2022-23	500,000	0	0	500,000	No Activity
2023-24	500,000	0	0	500,000	No Activity
2024-25	500,000	0	0	500,000	No Planned Uses
2025-26	500,000	0	0	500,000	No Planned Uses
2026-27	500,000	0	0	500,000	No Planned Uses
2027-28	500,000	0	0	500,000	No Planned Uses
2028-29	500,000	0	0	500,000	No Planned Uses
2029-30	500,000	0	0	500,000	No Planned Uses
2030-31	500,000	0	0	500,000	No Planned Uses
2031-32	500,000	0	0	500,000	No Planned Uses
2032-33	500,000	0	0	500,000	No Planned Uses
2033-34	500,000	0	0	500,000	No Planned Uses
2034-35	500,000	0	0	500,000	No Planned Uses

2025-2026

RESERVE FUNDS

HOST COMMUNITY FUND

The Host Community Fund is established to fund the construction, operation, and/or maintenance of public improvements for the benefit of the Host Community which is defined as the area within a 5,000 ft. radius of the Smith Gap Regional Landfill property lines. Funded improvements will be established with input from the Host Community and set out in a public improvement plan as prepared and presented to the Authority by the Bradshaw Citizens Association (BCA).

Originally, annual deposits were made in the amount of \$10,000 monthly with the balance not to exceed \$150,000. However, the Host Community, with assistance from Staff, increased the limit from \$150,000 to \$250,000 in FY 2014. The Host Community, through the BCA, is exploring its options for the use of the Host Community Fund. Existing and proposed funds are adequate for the immediate five-year planning period as shown.

<i>Host Community Fund</i>					
FISCAL YEAR	BEGINNING BALANCE	ANNUAL DEPOSIT	EXPENSES	ENDING BALANCE	USES
2002-03	58,000	10,000	0	68,000	
2003-04	68,000	10,000	0	78,000	
2004-05	78,000	10,000	0	88,000	
2005-06	88,000	10,000	0	98,000	
2006-07	98,000	10,000	0	108,000	
2007-08	108,000	10,000	0	118,000	
2008-09	118,000	10,000	0	128,000	
2009-10	128,000	10,000	0	138,000	
2010-11	138,000	10,000	0	148,000	
2011-12	148,000	10,000	3,681	154,319	Intranet/property
2012-13	154,319	0	4,319	150,000	Intranet/capped
2013-14	150,000	10,000	525	159,475	Misc. Expenses
2014-15	159,475	10,000	0	169,475	
2015-16	169,475	10,000	0	179,475	
2016-17	179,475	10,000	0	189,475	
2017-18	189,475	10,000	0	199,475	
2018-19	199,475	10,000	0	209,475	
2019-20	209,475	10,000	0	219,475	
2020-21	219,475	10,000	0	229,475	
2021-22	229,475	10,000	0	239,475	
2022-23	239,475	10,000	0	249,475	
2023-24	249,475	525	0	250,000	
2024-25	250,000	0	0	250,000	No Known Uses
2025-26	250,000	0	0	250,000	No Known Uses
2026-27	250,000	0	0	250,000	No Known Uses
2027-28	250,000	0	0	250,000	No Known Uses
2028-29	250,000	0	0	250,000	No Known Uses
2029-30	250,000	0	0	250,000	No Known Uses
2030-31	250,000	0	0	250,000	No Known Uses
2031-32	250,000	0	0	250,000	No Known Uses
2032-33	250,000	0	0	250,000	No Known Uses
2033-34	250,000	0	0	250,000	No Known Uses
2034-35	250,000	0	0	250,000	No Known Uses

2025-2026

RESERVE FUNDS

PROPERTY PROTECTION FUND

The Property Protection Fund provides funds for payments under the Property Value Protection Policy for any actual decline in property values that may be directly attributed to their proximity to the Smith Gap Regional Landfill, as determined and outlined under the Policy.

The Property Protection Fund balance of \$370,430 is deemed to be sufficient for its intended purpose. Deposits to this fund may also be made from the proceeds of any property purchased and then resold under the terms of the Policy.

Existing funds are adequate for the immediate five-year planning period as shown unless there is a major unforeseen issue arising at the landfill.

PROPERTY PROTECTION FUND

<i>Property Protection Fund</i>					
FISCAL YEAR	BEGINNING BALANCE	ANNUAL DEPOSIT	EXPENSES	ENDING BALANCE	USES
2002-03	376,632	0	697	375,935	Miscellaneous
2003-04	375,935	92,258	25,000	443,193	Sale of Crawford, Markle
2004-05	443,193	0	0	443,193	None
2005-06	443,193	0	0	443,193	None
2006-07	443,193	0	0	443,193	None
2007-08	443,193	0	0	443,193	None
2008-09	443,193	0	0	443,193	None
2009-10	443,193	0	0	443,193	None
2010-11	443,193	0	0	443,193	None
2011-12	443,193	0	0	443,193	None
2012-13	443,193	0	0	443,193	None
2013-14	443,193	0	0	443,193	None
2014-15	443,193	0	45,950	397,243	Sale of 8385 Bradshaw Rd
2015-16	397,243	200,000	212,464	384,779	See Note Below
2016-17	384,779	0	150	384,629	Misc Expense
2017-18	384,629	0	0	384,629	None
2018-19	384,629	0	0	384,629	None
2019-20	384,629	0	14,199	370,430	8827 Williby Road
2020-21	370,430	0	0	370,430	None
2021-22	370,430	0	0	370,430	None
2022-23	370,430	0	0	370,430	None
2023-24	370,430	0	0	370,430	None
2024-25	370,430	0	0	370,430	None Projected
2025-26	370,430	0	0	370,430	None Projected
2026-27	370,430	0	0	370,430	None Projected
2027-28	370,430	0	0	370,430	None Projected
2028-29	370,430	0	0	370,430	None Projected
2029-30	370,430	0	0	370,430	None Projected
2030-31	370,430	0	0	370,430	None Projected
2031-32	370,430	0	0	370,430	None Projected
2032-33	370,430	0	0	370,430	None Projected
2033-34	370,430	0	0	370,430	None Projected
2034-35	370,430	0	0	370,430	None Projected

2025-2026

RESERVE FUNDS

SITE DEVELOPMENT FUND

The Site Development Fund provides funds for the construction of subsequent phases of the Smith Gap Regional Landfill cells.

For the current planning period (FY '26), funding levels are planned at \$1,829,913 due to the planned construction of Phase VIII in FY '29-30. The proposed funding level is \$1,700,000 for FY '27 and going forward which provides sufficient funds in the short-and long-term.

The amount of air space used is reviewed every year and adjustments to planned funding levels are made as necessary.

SITE DEVELOPMENT FUND

<i>Site Development Fund</i>					
FISCAL YEAR	BEGINNING BALANCE	ANNUAL DEPOSIT	EXPENSES	ENDING BALANCE	USES
2002-03	3,025,885	500,000	105,973	3,419,912	Misc. Engineering
2003-04	3,419,912	500,000	167,375	3,752,537	Misc. Engineering
2004-05	3,752,537	500,000	47,057	4,205,480	Misc. Engineering
2005-06	4,205,480	500,000	41,582	4,663,898	Misc. Engineering
2006-07	4,663,898	500,000	904,313	4,259,585	Phase V Construction
2007-08	4,259,585	1,500,000	4,414,187	1,345,398	Phase V Construction
2008-09	1,345,398	500,000	1,096,295	749,103	Phase V Construction
2009-10	749,103	300,000	98,985	950,118	Phase V Construction
2010-11	950,118	100,000	0	1,050,118	No Expenditure
2011-12	1,050,118	100,000	0	1,150,118	No Expenditure
2012-13	1,150,118	500,000	0	1,650,118	No Expenditure
2013-14	1,650,118	500,000	0	2,150,118	No Expenditure
2014-15	2,150,118	500,000	0	2,650,118	No Expenditure
2015-16	2,650,118	500,000	0	3,150,118	No Expenditure
2016-17	3,150,118	500,000	598,125	3,051,993	Phase VI Construction
2017-18	3,051,993	700,000	2,576,778	1,175,215	Phase VI Construction
2018-19	1,175,215	850,000	14,235	2,010,980	Stormwater Study
2019-20	2,010,980	400,000	49,735	2,361,245	See Attached
2020-21	2,361,245	0	2,505	2,358,740	See Attached
2021-22	2,358,740	277,261	19,858	2,616,143	Misc. Engineering
2022-23	2,616,143	5,559,640	265,724	7,910,059	Misc. Engineering
2023-24	7,910,059	719,333	7,465,853	1,163,539	Phase VII Construction & PM
2024-25	1,163,539	1,943,851	169,146	2,938,244	Master Planning & Cell VIII&IX Wetland Permitting
2025-26	2,938,244	1,829,913	0	4,768,157	No Expenditure
2026-27	4,768,157	1,700,000	0	6,468,157	No Expenditure
2027-28	6,468,157	1,700,000	0	8,168,157	No Expenditure
2028-29	8,168,157	1,700,000	1,000,000	8,868,157	Phase VIII Engineering
2029-30	8,868,157	1,700,000	10,000,000	568,157	Phase VIII Construction & PM
2030-31	568,157	1,700,000	0	2,268,157	No Expenditure
2031-32	2,268,157	1,700,000	0	3,968,157	No Expenditure
2032-33	3,968,157	1,700,000	0	5,668,157	No Expenditure
2033-34	5,668,157	1,700,000	0	7,368,157	No Expenditure
2034-35	7,368,157	1,700,000	0	9,068,157	No Expenditure

SITE DEVELOPMENT COSTS

SMITH GAP LANDFILL

FISCAL YEAR	ACTIVITY	EXPENSES
2020-21	No activity \$ -	\$ -
2021-22	Misc. Engineering \$ 19,858	\$ 19,858
2022-23	Misc. Engineering \$ 265,724	\$ 265,724
2023-24	Construction phase VII Liner (10.07ac) & Construction management (CQ/CA) \$ 7,465,853	\$ 7,465,853
2024-25	Master Plan & VIII/IX Wetland Permitting \$ 169,146	\$ 169,146
2025-26	No activity \$ -	\$ -
2026-27	No activity \$ -	\$ -
2027-28	No activity \$ -	\$ -
2028-29	Phase VIII Engineering \$ 1,000,000	\$ 1,000,000

2025 - 2026

CAPITAL IMPROVEMENT FUND

In FY 2008 - 2009, The Capital Improvement Fund was established by the Authority, outside the Master Indenture of Trust, to be used for various capital maintenance items and new projects anticipated for the short and long-term ten-year planning periods. Examples of the projects include concrete floor overlay, facility updates (i.e. carpet/flooring, bathroom/locker room/break room remodels), re-surfacing all asphalt internal roads and parking lots, replacing the heating and cooling systems, renovation and maintenance of all existing building structures, construction of a residential service area, and possibly a new and additional automated, in-bound scale. Projects may be added or amended as the solid waste operations and industry continues to evolve and funds are available.

Due to the newly identified projects on the following page, there are deficits shown in the five-year planning period and funding levels are insufficient to fully fund all the improvements that are identified. There are deficits shown in ten-year planning period as well.

The Capital Improvement Fund also serves to assist in complying with post-closure requirements of financial assurance regulations.

CAPITAL IMPROVEMENT FUND

<i>Capital Improvement Fund</i>					
FISCAL YEAR	BEGINNING BALANCE	ANNUAL DEPOSIT	EXPENSES	ENDING BALANCE	USES
2009-10	460,000	200,000	21,356	638,644	SG Dust & Od Control
2010-11	638,644	200,000	319,917	518,727	Tipper & TS Floor
2011-12	518,727	200,000	220,271	498,456	Tipper & Hollins Road
2012-13	498,456	100,000	108,900	489,556	Tipper & Roofing
2013-14	489,556	613,407	109,798	993,165	RSA Engring & Dirt, HVAC
2014-15	993,165	190,000	793,014	390,151	RSA & Roofing TS
2015-16	390,151	390,000	799,828	-19,677	RSA
2016-17	-19,677	390,000	120,314	250,009	RSA
2017-18	250,009	253,133	50,000	453,142	Bond \$ Deposit
2018-19	453,142	860,000	360,514	952,628	Misc Work
2019-20	952,628	0	741,546	211,082	Outbound Scale
2020-21	211,082	0	0	211,082	No Expense
2021-22	211,082	0	0	211,082	No Expense
2022-23	211,082	90,000	0	301,082	No Expense
2023-24	301,082	50,000	126,488	224,594	SG Scales & Salem Floor
2024-25	224,594	0	0	224,594	No Expense
2025-26	224,594	200,000	200,000	224,594	See Attached
2026-27	224,594	500,000	1,015,000	-290,406	See Attached
2027-28	-290,406	500,000	980,000	-770,406	See Attached
2028-29	-770,406	500,000	1,050,000	-1,320,406	See Attached
2029-30	-1,320,406	500,000	480,000	-1,300,406	See Attached
2030-31	-1,300,406	500,000	150,000	-950,406	See Attached
2031-32	-950,406	500,000	50,000	-500,406	See Attached
2032-33	-500,406	500,000	550,000	-550,406	See Attached
2033-34	-550,406	500,000	200,000	-250,406	See Attached
2034-35	-250,406	500,000	200,000	49,594	See Attached

CAPITAL IMPROVEMENT
LIST

Project List	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 29-30	FY 30-31	FY 31-32	FY 32-33	FY 33-34	FY 34-35
Concrete Slab & Retaining Wall (Mulch)				\$ 400,000						
Overlay Floor (STS) One Side				\$ 100,000	\$ 100,000					
Overlay Floor (TCTS) One Side				\$ 100,000	\$ 100,000					
Asphalt Resurfacing (SG)	\$ 150,000					\$ 150,000				
Asphalt Resurfacing (SG) Spur Rd. Entrance	\$ 200,000							\$ 250,000		
Roofing Repairs (STS)								\$ 300,000		
Roofing Repairs (SG)				\$ 300,000						
Roofing Repairs (TCTS)			\$ 300,000							
Concrete Truck Turning Pad (TCTS)	\$ 90,000									
Repaint Parking Pads For Trailers (TCTS)	\$ 25,000									
Asphalt Resurfacing (TCTS) Two Part			\$ 150,000	\$ 150,000					\$ 200,000	\$ 200,000
Replace Shop Garage Door (SG)	\$ 20,000									
Leachate Tank Bypass Installation (SG)	\$ 20,000									
Replace Fuel Tank and Pumps (SG)			\$ 150,000		\$ 200,000					
Resurface Entrance And Parking (SG)										
Pave Scales Area (SG)	\$ 40,000									
Replace Electric Panels On Tip Floor (SG)		\$ 120,000								
Repair Site Fencing (SG)		\$ 45,000								
Drain & Clean Fresh Water Tank (SG)	\$ 50,000									
Security Cameras (SG)		\$ 70,000								
Security Cameras (STS)		\$ 70,000								
Upgrade Restrooms (SG)		\$ 20,000								
Upgrade Restrooms (TCTS)		\$ 20,000								
Upgrade Exterior Site Lighting (STS)		\$ 20,000								
Upgrade Restroom & Break Room (STS)		\$ 25,000								
Replace Old HVAC System (STS)		\$ 30,000								
Repave Entrance & Exit To Tip Floor (STS)		\$ 100,000								
Repave Trailer Parking Lot (STS)			\$ 300,000							
Asphalt Resurfacing Scales to Tipper Floor (STS)							\$ 50,000			
Upgrade Scale House & Restroom (TCTS)			\$ 80,000							
Upgrade Scale House & Restroom (STS)					\$ 80,000					
Replace HVAC System (TCTS)		\$ 100,000								
Totals	\$ 200,000	\$ 1,015,000	\$ 980,000	\$ 1,050,000	\$ 480,000	\$ 150,000	\$ 50,000	\$ 550,000	\$ 200,000	\$ 200,000
Capital Needs FY 26	\$ 200,000									
2025- 2026										
Totals				\$ 4,875,000						
Annual Deposits Required				\$ 487,500						
Reserve Funds										

RUTROUGH ROAD LANDFILL POST-CLOSURE FUND

The Rutrough Road Landfill Post-Closure Fund (RRLF PC Fund) was established with an initial contribution of \$5,500,000 per the terms of the "Implementation Agreement For (i) Distribution and Indemnification Agreement dated October 23, 1991, and (ii) Assignment Agreement dated October 23, 1991." The sole purpose of the RRLF PC Fund was to provide the funding necessary for the Authority to manage the post-closure care of the closed Rutrough Road Landfill until (i) such time as the funds in the account are depleted; or, (ii) the Authority determines the account is no longer needed for its intended purpose, in which case, any funds remaining in the account shall be available for use by the Authority for any authorized purpose.

The RRLF PC Fund is essentially depleted. Funds will remain in the Rutrough Road account to cover pump replacement/repair, site maintenance, or any other items that may arise. We anticipate that the remaining balance will be depleted by FY'26 when this Reserve account will be deleted from future Budgets.

ROANOKE VALLEY RESOURCE AUTHORITY
APPROXIMATE POST-CLOSURE CARE COSTS
RUTROUGH ROAD LANDFILL
FOR THE YEARS 1996 THROUGH 2026

Date: February 4, 2025

YEAR	Cap Maint.	ROAD	MISC	MOWING	GW	GAS SYST	LEACHATE	CAPITAL	ADMIN	TOTAL	INITIAL	INTEREST	FUND
	& ESC	MAINT			SAMPLING	O & M	O & M			EXPENSES	DEPOSIT	INCOME	BALANCE
1996	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 260,602	\$ 6,452,077	\$ 367,686	\$ 6,559,161
1997	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 143,180	\$ 6,561,769	\$ 296,018	\$ 6,714,607
1998	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 699,337	\$ 6,772,712	\$ 415,543	\$ 6,488,918
1999	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 373,485	\$ 6,656,586	\$ 357,980	\$ 6,641,091
2000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 274,596	\$ 6,502,918	\$ 454,557	\$ 6,682,879
2001	\$ 5,239	\$ 559	\$ 7,705	\$ -	\$ 57,565	\$ 18,323	\$ 98,018	\$ 35,819	\$ 40,659	\$ 263,887	\$ 6,418,992	\$ 483,446	\$ 6,902,438
2002	\$ -	\$ -	\$ 11,431	\$ -	\$ 50,100	\$ 8,402	\$ 61,006	\$ 4,958	\$ 47,553	\$ 183,450	\$ 6,718,988	\$ 215,808	\$ 6,934,796
2003	\$ 36,853	\$ 21,141	\$ 6,479	\$ -	\$ 44,057	\$ 14,130	\$ 146,909	\$ -	\$ 52,589	\$ 322,159	\$ 6,612,637	\$ 118,499	\$ 6,731,136
2004	\$ -	\$ -	\$ 7,231	\$ 5,347	\$ 83,773	\$ 11,443	\$ 178,053	\$ 108,874	\$ 59,301	\$ 454,021	\$ 6,277,115	\$ 87,268	\$ 6,364,383
2005	\$ 3,800	\$ -	\$ 10,295	\$ 5,347	\$ 74,232	\$ 19,543	\$ 327,074	\$ 283,422	\$ 62,665	\$ 786,379	\$ 5,578,005	\$ 86,747	\$ 5,664,751
2006	\$ -	\$ -	\$ 9,694	\$ 5,347	\$ 59,511	\$ 11,493	\$ 218,653	\$ 83,006	\$ 67,205	\$ 454,908	\$ 5,209,843	\$ 181,687	\$ 5,391,530
2007	\$ -	\$ -	\$ 2,627	\$ 5,880	\$ 32,548	\$ 25,751	\$ 244,000	\$ -	\$ -	\$ 307,230	\$ 5,084,300	\$ 249,892	\$ 5,104,903
2008	\$ -	\$ 3,500	\$ 16,682	\$ 6,500	\$ 34,172	\$ 9,480	\$ 129,604	\$ 27,736	\$ -	\$ 378,869	\$ 5,104,903	\$ 230,103	\$ 5,059,804
2009	\$ -	\$ 1,658	\$ 4,202	\$ 8,815	\$ 43,774	\$ 17,230	\$ 187,143	\$ -	\$ -	\$ 262,822	\$ 4,842,081	\$ 104,100	\$ 4,901,082
2010	\$ 19,927	\$ 3,491	\$ 32,078	\$ 8,815	\$ 112,082	\$ 30,869	\$ 327,489	\$ -	\$ -	\$ 534,751	\$ 4,366,331	\$ 25,384	\$ 4,391,715
2011	\$ 7,775	\$ -	\$ 2,794	\$ 8,815	\$ 72,618	\$ 37,574	\$ 221,058	\$ 335,178	\$ 125,000	\$ 810,812	\$ 3,580,903	\$ 15,900	\$ 3,596,803
2012	\$ -	\$ 6,456	\$ 4,410	\$ 8,905	\$ 58,716	\$ 33,548	\$ 323,970	\$ 56,992	\$ 125,000	\$ 561,005	\$ 3,035,798	\$ 9,261	\$ 3,045,059
2013	\$ -	\$ -	\$ 2,056	\$ 12,254	\$ 80,760	\$ 26,184	\$ 206,912	\$ -	\$ -	\$ 385,158	\$ 2,659,901	\$ 7,470	\$ 2,667,371
2014	\$ -	\$ 2,149	\$ 5,297	\$ 21,159	\$ 48,575	\$ 30,501	\$ 359,747	\$ 21,783	\$ 11,914	\$ 501,125	\$ 2,166,246	\$ 6,820	\$ 2,173,066
2015	\$ -	\$ -	\$ 3,291	\$ 3,450	\$ 98,177	\$ 33,069	\$ 299,200	\$ -	\$ -	\$ 437,187	\$ 1,735,879	\$ 8,019	\$ 1,743,898
2016	\$ -	\$ 6,027	\$ 4,155	\$ 9,475	\$ 75,090	\$ 28,604	\$ 306,400	\$ -	\$ -	\$ 429,751	\$ 1,314,147	\$ 7,993	\$ 528,192
2017										\$ -	\$ 528,192	\$ -	\$ 528,192
2018										\$ -	\$ 528,192	\$ -	\$ 528,192
2019								\$ 427,182		\$ 427,182	\$ 101,010		\$ 102,196
2020										\$ (15,444)	\$ 86,752	\$ 719	\$ 87,471
2021										\$ (11,840)	\$ 75,631	\$ 600	\$ 76,231
2022										\$ -	\$ 76,231	\$ 600	\$ 76,831
2023										\$ -	\$ 76,831	\$ 1,263	\$ 78,094
2024										\$ (32,137)	\$ 45,957	\$ 2,661	\$ 48,618
2025										\$ (22,340)	\$ 26,278	\$ 1,542	\$ 27,820
2026													
TOTAL	\$ 73,594	\$ 44,981	\$ 130,426	\$ 110,107	\$ 1,025,751	\$ 356,144	\$ 3,635,237	\$ 1,384,950	\$ 591,886	\$ 9,170,135		\$ 3,737,576	

For Information Only

ROANOKE VALLEY RESOURCE AUTHORITY
POST-CLOSURE CARE ESTIMATES
RUTROUGH ROAD LANDFILL
FOR THE YEARS 2017 THROUGH 2026
ASSUMED END OF POST CLOSURE CARE

Date: January 31, 2024

YEAR	Cap Maint. & ESC	ROAD MAINT.	MISC EXPENSE	MOWING	SAMPLING	GW	GAS SYST O & M	LEACHATE O & M	CAPITAL	ADMIN	TOTAL EXPENSES	INITIAL DEPOSIT	INTEREST INCOME	FUND BALANCE
2019	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2020	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2021	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2022	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2023	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2024	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2025	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2026	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

The post closure care activities were transferred to the Authority's operating budget for FY 2019. The remaining post closure care funds are being used to comply with a DEQ letter of compliance. Please see project status reports.

TOTAL \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -

Funds remaining for Leachate force main and lift station

All Operating cost have been moved to the annual budget and are funded from the administration accounts

CONTINGENCY FUND

The purpose of the Contingency Fund is to provide (i) rate stabilization on an annual basis; and (ii) emergency funding for unforeseen increases in expenses or decreases in revenues.

As noted earlier in this report, Staff projects a balance of \$1,529,339 that will be available in the Contingency Reserve Fund as of the start of FY '26. The Authority's Policy has the goal of retaining 8-10% of its annual operating budget in its Contingency Reserve. This projected balance is 8% of the FY '26 operating budget of approximately \$19.1M and is therefore compliant with the Authority's Policy.

The Contingency Fund also serves to assist in complying with post-closure requirements of financial assurance regulations.

CONTINGENCY FUND

FISCAL YEAR	BEGINNING BALANCE	DEPOSITS	TRANSFERS	BALANCE	COMMENTS
2002-2003	6,692,559	0	451,845	6,240,714	Deficit from Operations
2003-2004	6,240,714	224,069	0	6,464,783	Surplus from Operations
2004-2005	6,464,783	18,773	0	6,483,556	Surplus from Operations
2005-2006	6,483,556	276,040	0	6,759,596	Surplus from Operations
2006-2007	6,759,596	0	783,555	5,976,041	Transfer to Operating Budget
2007-2008	5,976,041	0	926,499	5,049,542	Transfer to Operating Budget
2007-2008	5,049,542	873,246	0	5,922,788	Surplus from Operations
2008-2009	5,922,788	0	1,289,635	4,633,153	Transfer to Operating Budget
2008-2009	4,633,153	70,441	0	4,703,594	Surplus from Operations
2009-2010	4,703,594	0	2,053,044	2,650,550	Transfer to Operating Budget
2009-2010	2,650,550	637,465	0	3,288,015	Surplus from Operations
2010-2011	3,288,015	0	3,171,248	116,767	Transfer to Pay Bond Debt
2010-2011	116,767	244,082	0	360,849	Surplus from Operations
2011-2012	360,849	244,000	0	604,849	Transfer from Post Development
2011-2012	604,849	1,140,111	0	1,744,960	Surplus from Operations
2012-2013	1,744,960	0	490,991	1,253,969	Transfer to Operating Budget
2012-2013	1,253,969	0	62,130	1,191,839	Transfer for Residential Area
2012-2013	1,191,839	425,662	0	1,617,501	Surplus from Operations
2013-2014	1,617,501	0	405,405	1,212,096	Transfer to Operating Budget
2013-2014	1,212,096	543,103	0	1,755,199	Surplus from Operations
2014-2015	1,755,199	0	456,323	1,298,876	Transfer to Operating Budget
2014-2015	1,298,876	812,290	0	2,111,166	Surplus from Operations
2015-2016	2,111,166	0	200,000	1,911,166	Transfer to Property Protection
2015-2016	1,911,166	0	434,974	1,476,192	Transfer to Operating Budget
2015-2016	1,476,192	986,254	0	2,462,446	Surplus from Operations
2016-2017	2,462,446	1,095,038	0	3,557,484	Surplus from Operations
2017-2018	3,557,484	1,246,947	0	4,804,431	Surplus from Operations
2018-2019	4,804,431	0	1,081,298	3,723,133	Deficit & transfer to Operations
2019-2020	3,723,133	0	0	3,723,133	Transfer to Operating Budget
2020-2021	3,723,133	0	0	3,723,133	Transfer to Operating Budget
2021-2022	3,723,133	0	2,239,194	1,483,939	NS Payment, Ops., LOC
2022-2023	1,483,939	0	0	1,483,939	Nothing Planned
2023-2024	1,483,939	0	0	1,483,939	Nothing Planned
2024-2025	1,483,939	0	0	1,483,939	Nothing Planned
2025-2026	1,483,939	45,400	0	1,529,339	Nothing Planned

Contingency Funds Available \$ 1,483,939

Proposed Transfer for FY 2025-2026 Budget \$ 45,400

Contingency Balance \$ 1,529,339



Item #: 6.B.

AT A REGULAR MEETING OF THE CITY COUNCIL OF THE CITY OF SALEM,
VIRGINIA HELD AT CITY HALL

MEETING DATE: April 28, 2025

AGENDA ITEM: **Presentation of Salem School Division Budget**
Receive presentation from the Chairman of the Salem School Board regarding the 2025-2026 budget pursuant to Section 8.5 of the 1968 Charter of the City of Salem, as amended.

SUBMITTED BY: Rob Light, Assistant City Manager/Clerk of Council

SUMMARY OF INFORMATION:

Andy Raines, Chairman of the Salem City School Board, will present the Fiscal Year 2025-2026 School System adopted budget on behalf of the City of Salem School Board during the City Council meeting and will be available to answer any questions that Council may have.

FISCAL IMPACT:

STAFF RECOMMENDATION:

No action is taken at this meeting concerning the 2025-2026 Salem City School Budget.

ATTACHMENTS:

1. Item 6B 4-28-25 Attachment A Budget Highlights FY 2026 FINAL
2. Item 6B 4-28-25 Local funding history 1992 to Present - FY26 Budget Attachment B
3. Item 6B 4-28-25 State Revenue Trends Chart FY 26 Budget Presentation Attachment C
4. Item 6B 4-28-25 Grants Funded since 2013 Attachment D 04282025
5. Item 6B 4-28-25 FY 2026 General Fund Budget for Council
6. Item 6B 4-28-25 FY 2026 Grant Fund Budget for Council
7. Item 6B 4-28-25 FY 2026 Cafeteria Fund Budget for Council

Attachment A – Budget Highlights

Revenues:

- The FY 26 School Fund budget is funded with 54.9% state funds, 5.7% federal funds, 38.3% local funds and 1.1% other funds. (In the FY 25 adopted budget, these ratios were 52.3% state, 7.0% federal, 39.7% local and 1% other).
- The FY 26 budget Local Revenue includes an increase for operations from Salem City of \$431,911. The budget for debt service is once again removed, per auditor recommendation.
- State Revenue increased by \$4,490,950 primarily due to the state's share of an overall 3% raise (\$1,292,265) and from including the online school enrollment in calculations that offsets the cost of running that program (\$2,244,660).
- Federal revenue decreased by \$387,696 due largely to the reduction of COVID-19 related grant balances (-\$422,471), as these funds have been depleted, but does include a new planning grant of \$300,000 for EL and Special Education Services in the Summer School Program.
- The Cafeteria Fund revenue reflects an increase of \$253,755 due to salary and food cost increases. The Healthy Hunger-Free Kids Act of 2010 requires that school lunch prices be evaluated annually until the price charged for a full-pay student reaches the difference in what the federal lunch program reimburses for a free lunch and what they reimburse for a full pay lunch. This is not determined until later in the current school year. In FY 26, to comply with this federal mandate, we anticipate we will increase student and adult lunches by no more than 10 cents.
- The non-resident tuition rates and associated pricing tiers established for FY 25 are continued for FY 26, as the increase implemented to reach the rate of \$1,000 has been met and no further increases are anticipated. The rates are listed here for your information:
 - \$1,000 Non-Resident Tuition
 - \$500 2nd Child Discount/Business/Property Owner
 - \$250 3rd Child Discount or Combo of Two Qualifications
 - \$125 Four Qualifications
 - \$100 School Division/City Employees

Expenditures:

- Funding for a possible 2.5% increase in health insurance (absorbed by plan participation changes) and funding for GASB 45 Postemployment Benefits Liability.

- Funding for technology infrastructure needs across the division.
- Continuation of the Retirement: Extended Work Incentive program (REWIP) at the flat rate level implemented for FY 25.
- Continuation of the Virginia Pre-School Initiative (VPI) state funding (based on the number of economically disadvantaged children) for a preschool class at East Salem, GW Carver and South Salem, and West Salem.
- Funding to support all remaining locally funded positions.
- Continued support of National Board Certification for teachers (\$115,000).
- Funding to support an increase in utility costs (\$130,817), summer school program costs (\$233,371), building maintenance needs (\$144,500) and software licensing purchases (\$466,096).
- Funding for an average 4% raise for employees (\$1,616,000).
- Funding for additional positions needed within the division based on student need, that were previously funded with ALL In Tutoring funds, to assist with literacy & math tutoring needs, implementing the VA Literacy Act requirements and to assist with attendance issues (\$328,795).

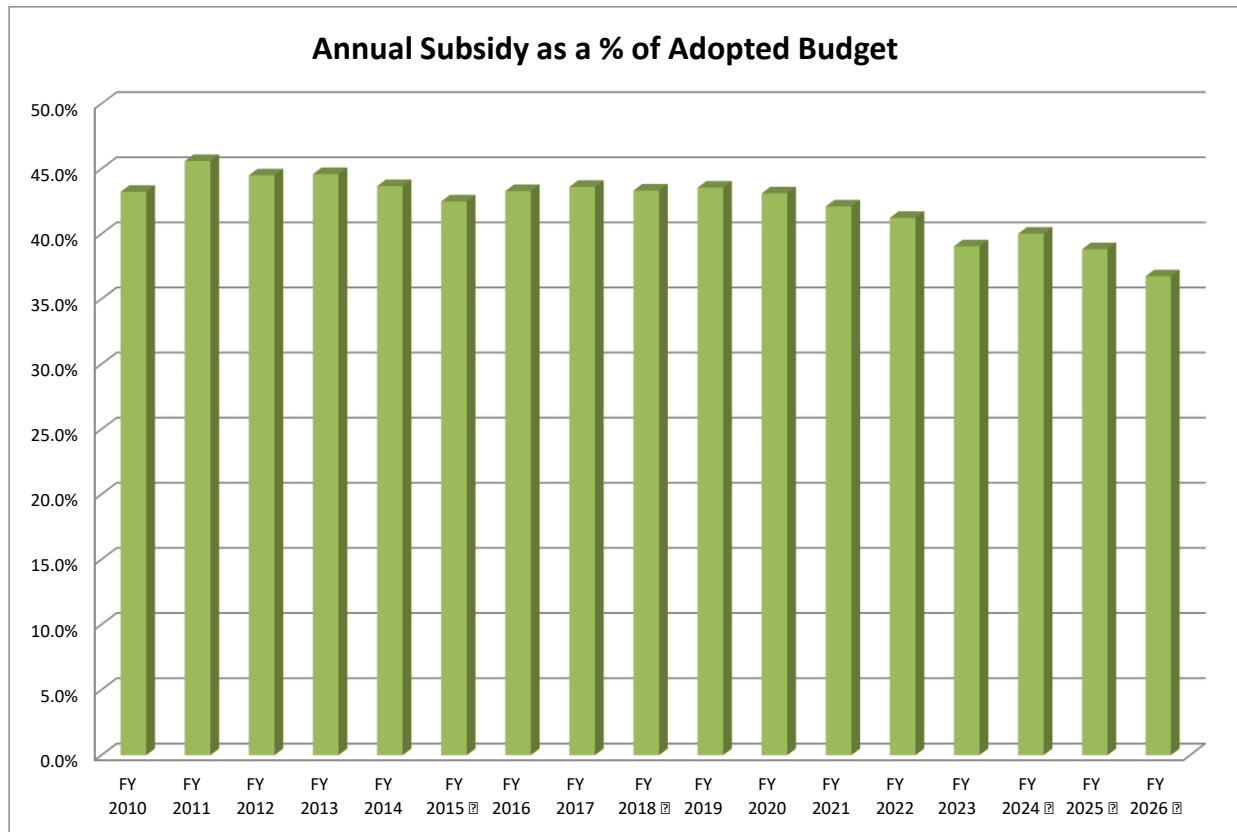
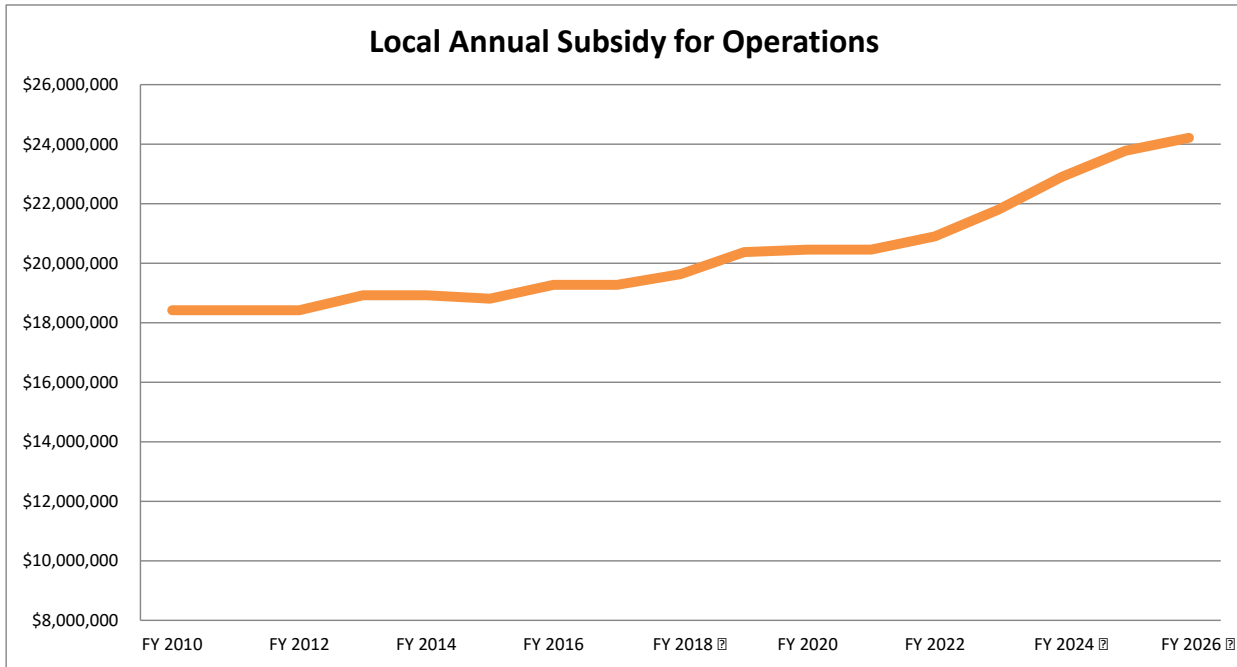
Attachment B: Local Funding History for School Operations (FY 1992-2025)

Salem City Schools History of City Funding for School Operations FY 1992-2025

<u>Fiscal Year</u>	<u>Local Annual Subsidy for Operations</u>	<u>Annual Subsidy Increase Over Prior Year</u>	<u>% change in Annual Subsidy</u>	<u>Adopted School Fund Budget</u>	<u>Annual Subsidy as a % of Adopted Budget</u>	<u>Average Annual Increase-Last 5 Years</u>	<u>Average Annual Increase-Last 10 Years</u>	<u>Average Annual Increase Last 15 years</u>
FY 1992	\$ 8,040,000	NA	NA	\$ 17,293,562	46.5%			
FY 1993	\$ 9,028,334	\$ 988,334	12.3%	\$ 18,345,272	49.2%			
FY 1994	\$ 9,728,334	\$ 700,000	7.8%	\$ 19,239,042	50.6%			
FY 1995	\$ 10,228,200	\$ 499,866	5.1%	\$ 20,167,313	50.7%			
FY 1996	\$ 10,878,200	\$ 650,000	6.4%	\$ 21,382,639	50.9%			
FY 1997	\$ 11,478,200	\$ 600,000	5.5%	\$ 23,566,879	48.7%			
FY 1998	\$ 12,162,200	\$ 684,000	6.0%	\$ 24,729,794	49.2%			
FY 1999	\$ 12,712,200	\$ 550,000	4.5%	\$ 25,668,997	49.5%			
FY 2000	\$ 13,450,147	\$ 737,947	5.8%	\$ 27,642,227	48.7%			
FY 2001	\$ 14,120,000	\$ 669,853	5.0%	\$ 29,483,721	47.9%			
FY 2002	\$ 14,720,000	\$ 600,000	4.2%	\$ 30,016,618	49.0%			
FY 2003	\$ 15,020,000	\$ 300,000	2.0%	\$ 31,025,804	48.4%			
FY 2004	\$ 15,595,000	\$ 575,000	3.8%	\$ 31,839,235	49.0%			
FY 2005 ①	\$ 15,895,000	\$ 300,000	1.9%	\$ 32,512,245	48.9%			
FY 2006	\$ 16,545,000	\$ 650,000	4.1%	\$ 36,922,805	44.8%			
FY 2007	\$ 17,095,000	\$ 550,000	3.3%	\$ 39,726,540	43.0%			
FY 2008	\$ 17,995,000	\$ 900,000	5.3%	\$ 40,986,978	43.9%			
FY 2009	\$ 18,420,000	\$ 425,000	2.4%	\$ 43,067,148	42.8%			
FY 2010	\$ 18,420,000	\$ -	0.0%	\$ 42,607,004	43.2%			
FY 2011	\$ 18,420,000	\$ -	0.0%	\$ 40,401,098	45.6%			
FY 2012	\$ 18,420,000	\$ -	0.0%	\$ 41,396,614	44.5%			
FY 2013	\$ 18,919,494	\$ 499,494	2.7%	\$ 42,427,360	44.6%			
FY 2014	\$ 18,919,494	\$ -	0.0%	\$ 43,324,555	43.7%			
FY 2015 ②	\$ 18,805,881	\$ (113,613)	-0.6%	\$ 44,257,544	42.5%			
FY 2016	\$ 19,270,796	\$ 464,915	2.5%	\$ 44,519,240	43.3%			
FY 2017	\$ 19,270,796	\$ -	0.0%	\$ 44,191,180	43.6%			
FY 2018 ③	\$ 19,633,236	\$ 362,440	1.9%	\$ 45,310,748	43.3%			
FY 2019	\$ 20,375,621	\$ 742,385	3.8%	\$ 46,782,780	43.6%			
FY 2020	\$ 20,455,621	\$ 80,000	0.4%	\$ 47,447,711	43.1%			
FY 2021	\$ 20,455,621	\$ -	0.0%	\$ 48,582,858	42.1%			
FY 2022	\$ 20,897,899	\$ 442,278	2.2%	\$ 50,684,609	41.2%			
FY 2023 ⑤	\$ 21,797,899	\$ 900,000	4.3%	\$ 55,828,240	39.0%			
FY 2024 ⑥	\$ 22,896,130	\$ 1,098,231	5.0%	\$ 57,225,086	40.0%			
FY 2025 ⑦	\$ 23,781,130	\$ 885,000	3.9%	\$ 61,260,044	38.8%			
FY 2026 ⑧	\$ 24,213,041	\$ 431,911	1.8%	\$ 65,894,848	36.7%	\$ 665,102	\$ 497,525	\$ 357,409

Notes:

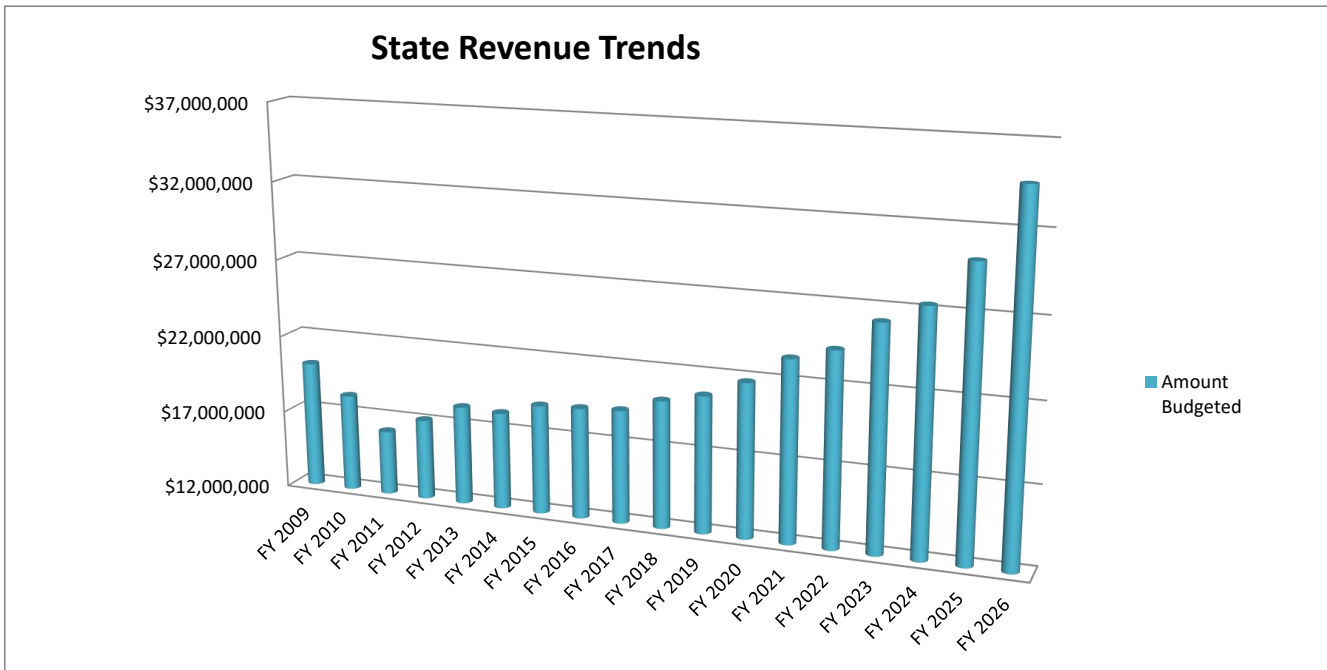
- 1 - FY 2005 budget is shown net of one time debt service balloon payment for better comparability. The School fund budget that year was \$38,086,309
- 2 - FY 2015 reflects an increase of \$461,000 for raises, a reduction of a shared position, and a reduction of \$500,000 local funding returned to the City
- 3 - FY 2018 reflects the increase of Waste Management Migration costs of \$37,440 (increase in expenditures also) and a \$325,000 local increase
- 4 - FY 2018 on reflects inclusion of the debt service amount for the schools for comparison purposes, but it is not included in the actual adopted school fund budget
- 5 - FY 2023 includes the increase of \$900,000 provided by the City in July/Aug 2022 (Amended budget). This was not, however, in the Adopted budget.
- 6 - FY 2024 reflects the ask of \$1,098,231 within the Local Annual Subsidy for Operations amount. The City did provide this amount in July and is reflected in the Amended budget, however, it is not in the Adopted Budget.
- 7 - FY 2025 reflects the ask of \$885,000 for 4% raises within the Local Annual Subsidy for Operations amount
- 8 - FY 2026 reflects an increase of \$431,911 from the City to assist with raises and the funding of the positions no longer supported by ALL In Tutoring funds.



Attachment C: State Revenue Trends

Budgeted State Revenue Trends

Fiscal Year	Amount Budgeted	Amount Increased/Decreased Based on Prior Year	Notes
FY 2001	\$12,565,626		
FY 2002	\$12,357,184	(\$208,442)	
FY 2003	\$15,045,277	\$2,688,093	
FY 2004	\$12,965,583	(\$2,079,694)	
FY 2005	\$14,931,945	\$1,966,362	
FY 2006	\$15,926,347	\$994,402	
FY 2007	\$17,908,306	\$1,981,959	
FY 2008	\$18,442,550	\$534,244	
FY 2009	\$20,112,893	\$1,670,343	Federal ARRA funding received
FY 2010	\$18,227,097	(\$1,885,796)	ARRA funding phase out; Jobs Bill funding received
FY 2011	\$16,127,988	(\$2,099,109)	All Federal Stimulus Funding Eliminated
FY 2012	\$17,160,392	\$1,032,404	
FY 2013	\$18,308,006	\$1,147,614	VRS Cost Shift of 5%
FY 2014	\$18,197,757	(\$110,249)	
FY 2015	\$18,963,743	\$765,986	VRS rate increase from 11.66% to 14.5%
FY 2016	\$19,075,683	\$111,940	1.5% Compensation Supplement
FY 2017	\$19,225,693	\$150,010	2% Compensation Supplement
FY 2018	\$20,108,183	\$882,490	2% Compensation Supplement & Per Pupil Lottery Funding
FY 2019	\$20,702,387	\$594,204	ADM increase
FY 2020	\$21,794,677	\$1,092,290	5% Compensation Supplement & Per Pupil Lottery Funding increase
FY 2021	\$23,513,028	\$1,718,351	2% Compensation Supplement & increases associated with Rebenchmarking
FY 2022	\$24,285,377	\$772,349	5% Compensation Supplement & ADM No Loss Funding
FY 2023	\$26,181,650	\$1,896,273	5% Compensation Supplement & increases associated with Rebenchmarking
FY 2024	\$27,384,712	\$1,203,062	7% Compensation Supplement
FY 2025	\$30,154,849	\$2,770,137	3% Compensation Supplement & increases associated with Rebenchmarking
FY 2026	\$34,645,799	\$4,490,950	3% Compensation Supplement & increases associated with Online School Progra



Attachment D: Competitive Grants Received Since 2013

Competitive Grants Received since 2013

Safe Routes to Schools Grant	\$ 13,124.00
Physical Education Program (PEP) Grant	\$ 921,804.00
Strategic Compensation Grant	\$ 850,000.00
Early Childhood Special Education Supplement	\$ 9,294.00
Parent Resource Center Grant	\$ 4,131.00
HS Program Innovation Planning Grant	\$ 50,000.00
Chinese Educator Grant	\$ 52,000.00
PluggedIn VA (ABE) Grant	\$ 35,000.00
VA Preschool Initiative Startup Grant	\$ 38,050.00
Health Profession Opportunity Grant	\$ 30,000.00
HS Program Innovation Implementation Grant	\$ 50,000.00
School Security Grants	\$ 527,939.00
Positive Behavioral Interventions & Supports (PBIS) of the VA Tiered Systems of Supports (VTSS) Grants	\$ 207,044.58
Extended School Year Planning Grant	\$ 50,000.00
National Geographic Beyond the Walls Grant	\$ 12,285.00
Extended School Year Start-Up Grant Year 1, 2 & 3	\$ 724,588.00
Governor's Emergency Education Relief (GEER) Fund	\$ 195,195.00
Jobs for Virginia Graduates (JVG)	\$ 120,000.00
Emergency Connectivity Fund (ECF) Round 1, 2 & 3	\$ 1,138,400.00
American Rescue Plan (ARP) Homeless II Children & Youth	\$ 17,638.00
ARP Elementary & Secondary School Emergency Relief (ESSER) III State Set-Aside (Unfinished Learning, Before & After School & Summer Pgm)	\$ 470,122.00
American Rescue Plan Act (ARPA) Coronavirus State & Local Fiscal Recovery Fund (CSLFRF) Ventilation Improvement	\$ 749,954.00
School-Based Mental Health Workforce Grant	\$ 427,405.42
Epidemiology & Lab Capacity for Infectious Diseases (ELC) Grant	\$ 17,402.00
Community Schools Grant	\$ 133,000.00
Education for Homeless Grant	\$ 3,000.00
SparkForce Summer Manufacturing Camp Grant	\$ 12,000.00
SparkForce Summer Inclusion Manufacturing Camp Grant	\$ 25,000.00
Youth Tobacco Use Prevention Grant	\$ 159,000.00
ACSE Robotics & Multilingual Supports in K-5 Grant	\$ 63,849.00
ACSE AP Computer Science Expansion Microgrant	\$ 20,000.00
Claude Moore Foundation EMT Grant	\$ 58,058.00
Removing Barriers to Academic Achievement Microgrant	\$ 10,000.00
New Horizons Healthcare Partnership	\$ 48,130.00
Extended School Year Planning Grant - EL and SWD students	\$ 300,000.00
	\$ 7,543,413.00



FY 26 Operating Budget for Approval

Budget Year 2026

G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs Adopted
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	4,876,051.90	4,518,864.28	4,091,298.74	3,870,780.00	3,995,232.00	124,452.00
30-110-00-00-9-000-61003	Sales Tax 1/8 Cent	513,483.22	513,926.28	509,638.26	552,968.00	570,747.00	17,779.00
30-110-00-00-9-000-61006	Basic Aid	11,014,754.34	11,529,293.00	14,737,387.00	15,388,751.00	16,813,790.00	1,425,039.00
30-110-00-00-9-000-61009	Vocational Education	172,168.00	238,061.00	273,340.00	332,091.00	358,184.00	26,093.00
30-110-00-00-9-000-61012	Gifted Education	120,983.00	124,699.00	143,178.00	142,643.00	153,851.00	11,208.00
30-110-00-00-9-000-61015	Special Education	1,272,650.00	1,394,358.00	1,600,992.00	1,749,608.00	2,104,582.00	354,974.00
30-110-00-00-9-000-61018	Textbooks (SOQ)	197,994.45	300,138.00	344,617.00	356,920.00	384,964.00	28,044.00
30-110-00-00-9-000-61019	At Risk (SOQ)	.00	.00	.00	.00	1,797,983.00	1,797,983.00
30-110-00-00-9-000-61021	Prevention, Intervention, Remediation	283,845.00	310,613.00	356,644.00	385,582.00	.00	(385,582.00)
30-110-00-00-9-000-61024	English as 2nd Language	124,116.00	159,789.00	156,918.00	193,123.00	365,328.00	172,205.00
30-110-00-00-9-000-61027	Remedial Summer School-SOQ	191,651.00	70,495.00	60,214.00	59,821.00	132,888.00	73,067.00
30-110-00-00-9-000-61050	VRS Teacher Retirement Reimb-Instructional	1,603,027.00	1,691,368.00	1,942,016.00	1,823,158.00	1,896,693.00	73,535.00
30-110-00-00-9-000-61053	FICA Reimb - Instructional	688,673.00	725,520.00	833,037.00	846,944.00	882,239.00	35,295.00
30-110-00-00-9-000-61056	VRS Group Life Insurance Reimb - Instructional	48,859.00	52,147.00	59,875.00	60,178.00	55,290.00	(4,888.00)
30-110-00-00-9-000-61101	At Risk (Incentive Funded)	237,786.77	305,168.00	17,287.00	656,159.00	.00	(656,159.00)
30-110-00-00-9-000-61104	Virginia Workplace Readiness Skills Assessment	945.91	1,101.71	970.59	1,225.00	1,225.00	.00
30-110-00-00-9-000-61110	Albuterol and Valved Holding Chambers Grant	433.21	.00	.00	.00	.00	.00
30-110-00-00-9-000-61111	Supplemental GF Payments in Lieu of Food and Hygiene Tax	.00	286,523.00	683,376.00	.00	700,857.00	700,857.00
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	739,996.00	731,048.00	2,135,956.00	536,127.00	1,292,265.00	756,138.00
30-110-00-00-9-000-61114	Rebenchmarking Hold Harmless	.00	442,198.17	334,037.00	.00	.00	.00



FY 26 Operating Budget for Approval

Budget Year 2026

G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs Adopted
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							
30-110-00-00-9-000-61115	Adult Education	.00	.00	24,382.71	49,443.00	49,443.00	.00
30-110-00-00-9-000-61124	Homebound	2,845.33	6,334.00	345.49	595.00	.00	(595.00)
30-110-00-00-9-000-61306	Regular Foster Care	119,453.00	71,302.00	72,398.00	234,880.00	274,619.00	39,739.00
30-110-00-00-9-000-61309	Textbooks (Lottery Funded)	52,045.55	.00	.00	.00	.00	.00
30-110-00-00-9-000-61315	Early Reading Intervention	142,419.00	101,021.00	143,309.00	176,206.00	84,037.00	(92,169.00)
30-110-00-00-9-000-61318	Spec Ed - Regional Prog Tuition Reimb	426,844.06	442,320.00	558,954.00	559,944.00	589,567.00	29,623.00
30-110-00-00-9-000-61321	Career & Technical Ed - Equipment	11,569.13	12,935.67	11,812.72	12,936.00	11,813.00	(1,123.00)
30-110-00-00-9-000-61327	Spec Ed - Foster Care	125,665.87	147,106.04	201,375.00	.00	.00	.00
30-110-00-00-9-000-61330	At Risk (Lottery Funded)	199,659.23	336,103.00	745,307.00	557,847.00	639,527.00	81,680.00
30-110-00-00-9-000-61336	K-3 Primary Class Size Reduction	231,238.00	202,036.00	189,191.00	234,628.00	225,775.00	(8,853.00)
30-110-00-00-9-000-61342	Mentor Teacher Program	693.00	699.00	494.00	494.00	283.00	(211.00)
30-110-00-00-9-000-61354	Industry Certification Costs	4,200.42	4,752.51	4,186.91	7,275.00	7,275.00	.00
30-110-00-00-9-000-61355	CTE STEM-H Industry Credentials	1,532.31	1,784.69	1,572.29	2,000.00	2,000.00	.00
30-110-00-00-9-000-61357	Project Graduation - Senior Year	6,922.00	6,899.00	6,899.00	6,626.00	6,626.00	.00
30-110-00-00-9-000-61363	SOL Algebra Readiness Grant	43,321.00	47,790.00	50,096.00	69,395.00	77,629.00	8,234.00
30-110-00-00-9-000-61369	Supplemental Lottery Per Pupil Allocation	945,539.00	915,948.00	1,054,103.00	1,080,502.00	965,087.00	(115,415.00)
30-110-00-00-9-000-61400	Natl Board Certification Bonus	60,000.00	62,500.00	52,500.00	62,500.00	62,500.00	.00
30-110-00-00-9-000-61415	DMAS State Healthcare - Medicaid	51,477.16	38,343.69	126,013.36	10,000.00	35,000.00	25,000.00
30-110-00-00-9-000-61420	E-Rate Services	1,006.92	.00	.00	.00	.00	.00
30-110-00-00-9-000-61530	DERA National Grant 66.039	20,000.00	.00	.00	.00	.00	.00
30-110-00-00-9-000-61550	ARPA Bonus Payments to School Divisions	.00	387,066.34	.00	.00	.00	.00



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G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs Adopted
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							
30-110-00-00-9-000-63018	Inception of Lease - Other Financing Source	.00	131,663.14	.00	.00	.00	.00
30-110-00-00-9-000-63019	Inception of Subscriptions - Other Financing Sources	.00	131,496.76	34,059.30	.00	.00	.00
30-110-00-00-9-000-63020	Sale Of Property/Equipment	24,689.45	14,342.62	8,838.56	.00	8,000.00	8,000.00
30-110-00-00-9-000-63050	Miscellaneous Income	76,764.26	3,537.41	45,599.90	20,000.00	20,000.00	.00
30-110-00-00-9-000-63115	Alternative Ed Program Reimbursement	90,176.00	93,561.00	100,576.00	69,569.00	74,108.00	4,539.00
30-110-00-00-9-000-63200	Tuition - Non Resident Day Student	181,260.64	179,049.96	150,553.66	195,000.00	195,000.00	.00
30-110-00-00-9-000-63203	Tuition - Non Resident ISN	36,599.36	.00	240.80	.00	.00	.00
30-110-00-00-9-000-63210	Tuition - Summer School	29,676.00	4,752.50	37,374.45	25,000.00	25,000.00	.00
30-110-00-00-9-000-63215	VWCC - Dual Enrollment Reimb	57,545.50	40,057.50	60,092.00	60,000.00	80,000.00	20,000.00
30-110-00-00-9-000-63230	Driver Education Fees	20,027.50	23,375.00	21,180.00	30,000.00	25,000.00	(5,000.00)
30-110-00-00-9-000-63235	AP Exam Fees	783.00	402.00	218.00	.00	.00	.00
30-110-00-00-9-000-63245	Technology Use Fees	860.00	2,260.00	2,894.10	.00	.00	.00
30-110-00-00-9-000-63270	New Horizons Healthcare Partnership	.00	.00	.00	.00	59,502.00	59,502.00
30-110-00-00-9-000-63590	School Bus Pupil Transportation	53,646.94	88,799.56	81,736.58	.00	.00	.00
30-110-00-00-9-000-63595	School Bus Operation Other Income	1,198.61	4,484.46	5,352.81	.00	.00	.00
30-110-00-00-9-000-63598	Facilities Rental	13,350.00	22,926.42	23,330.68	10,000.00	19,500.00	9,500.00
30-110-00-00-9-000-63599	Broadband Lease	24,735.26	25,474.00	26,238.23	27,372.00	27,786.00	414.00
30-110-00-00-9-000-63601	Insurance Adj/Refunds/Rebates	324,923.01	34,185.64	50,444.52	5,000.00	5,000.00	.00
30-110-00-00-9-000-63610	Lease Revenue	.00	24,099.09	24,099.09	.00	.00	.00
30-110-00-00-9-000-63611	Lease Interest Revenue	.00	16,347.14	16,025.25	.00	.00	.00
30-110-00-00-9-000-63612	Lease Revenue Offset	.00	(25,412.00)	(26,173.23)	.00	.00	.00



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G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs Adopted
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							
30-110-00-00-9-000-69999	Contingencies	.00	.00	.00	50,000.00	50,000.00	.00
Program 000 - General Revenue Totals		\$25,676,084.31	\$27,201,653.58	\$32,392,401.77	\$30,719,290.00	\$35,332,195.00	\$4,612,905.00
Level 9 - District Wide Totals		\$25,676,084.31	\$27,201,653.58	\$32,392,401.77	\$30,719,290.00	\$35,332,195.00	\$4,612,905.00
Sub-Function 00 - Revenues Totals		\$25,676,084.31	\$27,201,653.58	\$32,392,401.77	\$30,719,290.00	\$35,332,195.00	\$4,612,905.00
Function 00 - Revenue Totals		\$25,676,084.31	\$27,201,653.58	\$32,392,401.77	\$30,719,290.00	\$35,332,195.00	\$4,612,905.00
Locations 110 - Central Instruction Totals		\$25,676,084.31	\$27,201,653.58	\$32,392,401.77	\$30,719,290.00	\$35,332,195.00	\$4,612,905.00
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	20,897,899.00	21,797,899.00	22,896,130.00	23,781,130.00	24,213,041.00	431,911.00
30-170-67-67-9-720-63006	Transfer From General Fund-Meals Tax	21,712.86	258,012.04	355,788.34	.00	.00	.00
Program 720 - Intra Agency Fund Totals		\$20,919,611.86	\$22,055,911.04	\$23,251,918.34	\$23,781,130.00	\$24,213,041.00	\$431,911.00
Level 9 - District Wide Totals		\$20,919,611.86	\$22,055,911.04	\$23,251,918.34	\$23,781,130.00	\$24,213,041.00	\$431,911.00
Sub-Function 67 - Debt Service & Transfers Totals		\$20,919,611.86	\$22,055,911.04	\$23,251,918.34	\$23,781,130.00	\$24,213,041.00	\$431,911.00
Function 67 - Debt Service & Fund Transfers Totals		\$20,919,611.86	\$22,055,911.04	\$23,251,918.34	\$23,781,130.00	\$24,213,041.00	\$431,911.00
Locations 170 - Non-Departmental Totals		\$20,919,611.86	\$22,055,911.04	\$23,251,918.34	\$23,781,130.00	\$24,213,041.00	\$431,911.00
REVENUE TOTALS		\$46,595,696.17	\$49,257,564.62	\$55,644,320.11	\$54,500,420.00	\$59,545,236.00	\$5,044,816.00
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	1,695.75	4,649.25	3,638.04	4,860.00	4,860.00	.00
30-110-61-10-2-110-72100	FICA	129.72	738.16	278.26	372.00	372.00	.00
30-110-61-10-2-110-73037	Contractual Services - Other	.00	.00	2,173,315.70	.00	1,254,041.00	1,254,041.00



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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							
30-110-61-10-2-110-73190	Safe Splash Program YMCA	2,400.00	2,400.00	2,400.00	2,400.00	2,400.00	.00
30-110-61-10-2-110-73285	Strings Program	750.00	300.00	696.00	2,250.00	2,250.00	.00
30-110-61-10-2-110-75529	Travel-Itinerant	12.68	10.50	.00	.00	.00	.00
30-110-61-10-2-110-76070	Parent Involvement	.00	.00	233.73	500.00	600.00	100.00
30-110-61-10-2-110-76130	Textbooks	81,740.78	68,084.40	143,309.39	190,102.00	190,102.00	.00
30-110-61-10-2-110-76210	Character Education	.00	1,609.47	1,302.78	1,100.00	1,300.00	200.00
30-110-61-10-2-110-76250	Enrichment	15,251.14	16,832.40	6,056.89	13,900.00	13,900.00	.00
30-110-61-10-2-110-76265	Family Life	.00	.00	.00	100.00	100.00	.00
30-110-61-10-2-110-76370	Reading Intervention	6,832.72	10,077.62	9,060.76	9,320.00	9,320.00	.00
30-110-61-10-2-110-79999	Contingencies	.00	.00	.00	50,000.00	50,000.00	.00
Program 110 - Regular Instruction Totals		\$108,812.79	\$104,701.80	\$2,340,291.55	\$274,904.00	\$1,529,245.00	\$1,254,341.00
Program 111 - Remedial-School Day							
30-110-61-10-2-111-71120	Compensation-Instructional Salaries	.00	1,617.00	1,441.00	9,152.00	9,152.00	.00
30-110-61-10-2-111-72100	FICA	.00	123.74	110.28	701.00	701.00	.00
Program 111 - Remedial-School Day Totals		\$0.00	\$1,740.74	\$1,551.28	\$9,853.00	\$9,853.00	\$0.00
Program 115 - Testing							
30-110-61-10-2-115-71120	Compensation-Instructional Salaries	34.00	17.00	.00	400.00	400.00	.00
30-110-61-10-2-115-72100	FICA	2.60	1.30	.00	31.00	31.00	.00
30-110-61-10-2-115-73205	Software Licensing Fees	29,585.86	28,778.36	8,260.00	61,085.00	61,085.00	.00
30-110-61-10-2-115-73225	Professional Development - Conferences	3,002.70	2,648.00	865.80	550.00	550.00	.00
30-110-61-10-2-115-76455	Testing Materials-Assessment	100.52	4,315.71	846.56	500.00	500.00	.00
Program 115 - Testing Totals		\$32,725.68	\$35,760.37	\$9,972.36	\$62,566.00	\$62,566.00	\$0.00



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G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund							
EXPENSE							
Locations 110 - Central Instruction							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 2 - Elementary							
Program 120 - Special Education							
30-110-61-10-2-120-71146	Compensation - ELL	66,979.75	104,429.92	.00	168,718.00	.00	(168,718.00)
30-110-61-10-2-120-71153	Compensation-Instructional Asst ELL	.00	.00	150.00	.00	.00	.00
30-110-61-10-2-120-71665	Bonus Payments To Teachers	.00	6,966.00	.00	.00	.00	.00
30-110-61-10-2-120-72100	FICA	4,892.53	8,368.78	.00	12,907.00	.00	(12,907.00)
30-110-61-10-2-120-72210	VRS Pension Contribution	.00	8,447.90	904.41	19,629.00	.00	(19,629.00)
30-110-61-10-2-120-72220	VRS Hybrid Pension Contribution	7,609.60	8,100.90	.00	8,412.00	.00	(8,412.00)
30-110-61-10-2-120-72300	Group Health and Dental Insurance	8,188.47	15,591.44	146.44	7,440.00	.00	(7,440.00)
30-110-61-10-2-120-72400	VRS Group Life Insurance	613.50	1,334.20	.00	2,261.00	.00	(2,261.00)
30-110-61-10-2-120-72510	Hybrid Disability Insurance	109.00	116.00	.00	.00	.00	.00
30-110-61-10-2-120-72750	VRS Retiree Health Care Credit	554.00	1,204.80	.00	2,041.00	.00	(2,041.00)
30-110-61-10-2-120-73010	Autism Support Services	27,848.75	76,020.31	24,789.39	20,600.00	20,600.00	.00
30-110-61-10-2-120-73037	Contractual Services - Other	3,298.40	3,287.95	151,151.69	23,000.00	35,000.00	12,000.00
30-110-61-10-2-120-73255	Professional Development	5,282.51	1,509.29	.00	5,000.00	5,000.00	.00
30-110-61-10-2-120-73275	Therapeutic Services -Sp Ed	155,886.04	174,009.12	170,707.20	149,716.00	160,000.00	10,284.00
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	11,026.56	10,685.81	21,723.31	13,610.00	12,350.00	(1,260.00)
30-110-61-10-2-120-76438	Supplies - EL	3,189.65	4,140.36	195.00	5,000.00	.00	(5,000.00)
30-110-61-10-2-120-76455	Testing Materials-Assessment	4,115.88	4,800.06	18.99	4,000.00	4,000.00	.00
Program 120 - Special Education Totals		\$299,594.64	\$429,012.84	\$369,786.43	\$442,834.00	\$237,450.00	(\$205,384.00)
Program 123 - ELL							
30-110-61-10-2-123-71146	Compensation - ELL	.00	.00	96,693.72	.00	195,293.00	195,293.00



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G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund							
EXPENSE							
Locations 110 - Central Instruction							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 2 - Elementary							
Program 123 - ELL							
30-110-61-10-2-123-71153	Compensation-Instructional Asst ELL	.00	.00	934.50	.00	.00	.00
30-110-61-10-2-123-72100	FICA	.00	.00	7,101.87	.00	14,940.00	14,940.00
30-110-61-10-2-123-72210	VRS Pension Contribution	.00	.00	8,105.65	.00	9,100.00	9,100.00
30-110-61-10-2-123-72220	VRS Hybrid Pension Contribution	.00	.00	8,640.06	.00	21,234.00	21,234.00
30-110-61-10-2-123-72300	Group Health and Dental Insurance	.00	.00	17,448.00	.00	14,924.00	14,924.00
30-110-61-10-2-123-72400	VRS Group Life Insurance	.00	.00	1,423.04	.00	2,154.00	2,154.00
30-110-61-10-2-123-72510	Hybrid Disability Insurance	.00	.00	123.72	.00	.00	.00
30-110-61-10-2-123-72750	VRS Retiree Health Care Credit	.00	.00	1,285.00	.00	2,208.00	2,208.00
30-110-61-10-2-123-76438	Supplies - EL	.00	.00	3,688.11	.00	5,000.00	5,000.00
30-110-61-10-2-123-76455	Testing Materials-Assessment	.00	.00	6,339.39	.00	.00	.00
Program 123 - ELL Totals		\$0.00	\$0.00	\$151,783.06	\$0.00	\$264,853.00	\$264,853.00
Program 127 - Regional Sp Ed Program							
30-110-61-10-2-127-73297	Tuition - Regional Sp Ed Program	.00	.00	73,182.23	30,000.00	30,000.00	.00
Program 127 - Regional Sp Ed Program Totals		\$0.00	\$0.00	\$73,182.23	\$30,000.00	\$30,000.00	\$0.00
Program 128 - Risk Reduction							
30-110-61-10-2-128-71120	Compensation-Instructional Salaries	635.25	8,952.67	12,596.36	200.00	200.00	.00
30-110-61-10-2-128-71151	Compensation-Instructional Asst	2,897.82	12,708.17	12,434.02	9,379.00	9,899.00	520.00
30-110-61-10-2-128-72100	FICA	270.29	1,597.75	1,914.91	733.00	773.00	40.00
30-110-61-10-2-128-73037	Contractual Services - Other	.00	.00	2,650.00	.00	.00	.00
Program 128 - Risk Reduction Totals		\$3,803.36	\$23,258.59	\$29,595.29	\$10,312.00	\$10,872.00	\$560.00
Program 140 - Gifted							
30-110-61-10-2-140-71120	Compensation-Instructional Salaries	63,516.60	63,864.96	63,235.84	63,435.00	67,951.00	4,516.00



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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 140 - Gifted							
30-110-61-10-2-140-71665	Bonus Payments To Teachers	.00	1,393.20	.00	.00	.00	.00
30-110-61-10-2-140-72100	FICA	4,595.38	4,898.03	4,391.46	4,853.00	5,198.00	345.00
30-110-61-10-2-140-72210	VRS Pension Contribution	10,556.50	10,614.40	10,503.22	10,543.00	11,293.00	750.00
30-110-61-10-2-140-72300	Group Health and Dental Insurance	8,051.32	8,576.16	10,702.52	8,860.00	8,860.00	.00
30-110-61-10-2-140-72400	VRS Group Life Insurance	851.10	855.80	846.84	850.00	802.00	(48.00)
30-110-61-10-2-140-72750	VRS Retiree Health Care Credit	768.60	772.80	764.72	768.00	822.00	54.00
30-110-61-10-2-140-76280	Gifted	5,519.64	6,225.34	8,083.83	5,600.00	5,600.00	.00
Program 140 - Gifted Totals		\$93,859.14	\$97,200.69	\$98,528.43	\$94,909.00	\$100,526.00	\$5,617.00
Level 2 - Elementary Totals		\$538,795.61	\$691,675.03	\$3,074,690.63	\$925,378.00	\$2,245,365.00	\$1,319,987.00
Level 3 - Secondary							
Program 110 - Regular Instruction							
30-110-61-10-3-110-73018	Career - Tech Testing	6,558.64	7,638.91	6,729.79	29,500.00	29,500.00	.00
30-110-61-10-3-110-73037	Contractual Services - Other	.00	175.00	524,048.74	7,500.00	303,205.00	295,705.00
30-110-61-10-3-110-73050	Drivers Education Services	68,460.00	82,778.00	57,797.00	95,873.00	95,873.00	.00
30-110-61-10-3-110-73162	Subscription Offset	.00	(53,413.09)	.00	.00	.00	.00
30-110-61-10-3-110-73295	Tuition VWCC	70,735.10	46,001.43	71,962.20	160,000.00	115,000.00	(45,000.00)
30-110-61-10-3-110-76035	CPR/AED Recertification	202.49	.00	.00	800.00	800.00	.00
30-110-61-10-3-110-76042	Distinguished Scholars	27,265.30	26,500.00	27,000.00	28,000.00	28,000.00	.00
30-110-61-10-3-110-76070	Parent Involvement	.00	.00	.00	250.00	250.00	.00
30-110-61-10-3-110-76130	Textbooks	22,904.62	152,887.68	51,773.21	152,888.00	152,888.00	.00
30-110-61-10-3-110-76250	Enrichment	90.00	164.46	1,912.00	.00	.00	.00
30-110-61-10-3-110-76345	Mathematics	.00	113.85	.00	.00	.00	.00



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Fund 30 - School General Fund							
EXPENSE							
Locations 110 - Central Instruction							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 3 - Secondary							
Program 110 - Regular Instruction							
30-110-61-10-3-110-78075	Inception of Subscription - Capital Outlay	.00	53,413.09	.00	.00	.00	.00
Program 110 - Regular Instruction Totals		\$196,216.15	\$316,259.33	\$741,222.94	\$474,811.00	\$725,516.00	\$250,705.00
Program 111 - Remedial-School Day							
30-110-61-10-3-111-71120	Compensation-Instructional Salaries	.00	687.50	1,034.00	2,684.00	2,684.00	.00
30-110-61-10-3-111-72100	FICA	.00	52.60	79.10	206.00	206.00	.00
30-110-61-10-3-111-73037	Contractual Services - Other	1,236.00	2,155.00	1,755.00	6,626.00	6,626.00	.00
Program 111 - Remedial-School Day Totals		\$1,236.00	\$2,895.10	\$2,868.10	\$9,516.00	\$9,516.00	\$0.00
Program 115 - Testing							
30-110-61-10-3-115-71120	Compensation-Instructional Salaries	1,487.50	743.75	3,914.25	3,500.00	3,500.00	.00
30-110-61-10-3-115-72100	FICA	113.81	56.91	299.45	268.00	268.00	.00
30-110-61-10-3-115-73205	Software Licensing Fees	13,185.30	9,528.21	9,929.64	18,565.00	18,565.00	.00
30-110-61-10-3-115-73225	Professional Development - Conferences	.00	32.00	139.57	1,000.00	1,000.00	.00
30-110-61-10-3-115-76455	Testing Materials-Assessment	1,945.76	14,592.54	1,306.57	14,820.00	14,820.00	.00
Program 115 - Testing Totals		\$16,732.37	\$24,953.41	\$15,589.48	\$38,153.00	\$38,153.00	\$0.00
Program 120 - Special Education							
30-110-61-10-3-120-71110	Compensation-Administrative	38,987.78	30,784.13	3,141.00	38,445.00	.00	(38,445.00)
30-110-61-10-3-120-71146	Compensation - ELL	61,419.49	62,824.00	.00	66,781.00	.00	(66,781.00)
30-110-61-10-3-120-71153	Compensation-Instructional Asst ELL	.00	.00	30.00	.00	.00	.00
30-110-61-10-3-120-71665	Bonus Payments To Teachers	.00	774.00	.00	.00	.00	.00
30-110-61-10-3-120-72100	FICA	7,601.16	7,033.59	243.01	8,050.00	1,368.00	(6,682.00)
30-110-61-10-3-120-72210	VRS Pension Contribution	15,162.70	16,333.47	569.49	17,489.00	.00	(17,489.00)
30-110-61-10-3-120-72300	Group Health and Dental Insurance	8,961.48	8,886.52	16.60	8,667.00	.00	(8,667.00)



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G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs Adopted
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	1,222.50	1,316.93	45.92	1,410.00	.00	(1,410.00)
30-110-61-10-3-120-72750	VRS Retiree Health Care Credit	1,103.90	1,189.19	41.46	1,273.00	.00	(1,273.00)
30-110-61-10-3-120-73010	Autism Support Services	5,228.75	3,487.50	2,226.70	5,000.00	5,000.00	.00
30-110-61-10-3-120-73037	Contractual Services - Other	.00	.00	30,397.03	.00	20,000.00	20,000.00
30-110-61-10-3-120-73255	Professional Development	1,131.97	5,128.63	.00	2,498.00	2,498.00	.00
30-110-61-10-3-120-73275	Therapeutic Services -Sp Ed	51,746.24	56,033.85	45,285.09	52,572.00	47,500.00	(5,072.00)
30-110-61-10-3-120-73810	Tuition - Other Entities In-State	.00	.00	8,986.45	12,227.00	18,000.00	5,773.00
30-110-61-10-3-120-76431	Special Ed - General	4,208.79	7,594.12	19,523.47	1,200.00	1,200.00	.00
30-110-61-10-3-120-76438	Supplies - EL	1,377.59	1,551.24	.00	1,250.00	.00	(1,250.00)
30-110-61-10-3-120-76455	Testing Materials-Assessment	(628.82)	.00	.00	.00	.00	.00
Program 120 - Special Education Totals		\$197,523.53	\$202,937.17	\$110,506.22	\$216,862.00	\$95,566.00	(\$121,296.00)
Program 121 - Alternative Education							
30-110-61-10-3-121-71120	Compensation-Instructional Salaries	53,249.04	56,526.00	60,157.68	116,300.00	124,478.00	8,178.00
30-110-61-10-3-121-71151	Compensation-Instructional Asst	27,141.18	30,372.97	7,116.76	26,297.00	8,493.00	(17,804.00)
30-110-61-10-3-121-72100	FICA	5,876.51	6,127.70	4,925.89	10,909.00	10,172.00	(737.00)
30-110-61-10-3-121-72210	VRS Pension Contribution	4,560.70	5,041.80	874.12	7,110.00	6,630.00	(480.00)
30-110-61-10-3-121-72220	VRS Hybrid Pension Contribution	8,850.00	9,394.60	9,992.24	16,590.00	15,470.00	(1,120.00)
30-110-61-10-3-121-72300	Group Health and Dental Insurance	16,831.52	19,124.96	10,911.76	9,943.00	9,943.00	.00
30-110-61-10-3-121-72400	VRS Group Life Insurance	1,081.20	1,163.90	876.10	1,911.00	1,569.00	(342.00)
30-110-61-10-3-121-72510	Hybrid Disability Insurance	126.70	134.50	143.08	155.00	155.00	.00
30-110-61-10-3-121-72750	VRS Retiree Health Care Credit	976.30	1,051.10	791.10	1,725.00	1,609.00	(116.00)



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G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs Adopted
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							
30-110-61-10-3-121-76435	Supplies - Instructional	.00	.00	468.44	4,000.00	4,000.00	.00
Program 121 - Alternative Education Totals		\$118,693.15	\$128,937.53	\$96,257.17	\$194,940.00	\$182,519.00	(\$12,421.00)
Program 122 - Dropout Prevention							
30-110-61-10-3-122-71120	Compensation-Instructional Salaries	19,293.80	23,351.20	24,950.98	24,920.00	25,166.00	246.00
30-110-61-10-3-122-71665	Bonus Payments To Teachers	.00	4,644.00	.00	.00	.00	.00
30-110-61-10-3-122-72100	FICA	1,070.91	1,816.64	1,548.36	1,906.00	1,925.00	19.00
30-110-61-10-3-122-72220	VRS Hybrid Pension Contribution	3,246.40	3,867.30	4,109.22	4,142.00	4,183.00	41.00
30-110-61-10-3-122-72300	Group Health and Dental Insurance	7,818.40	8,879.68	9,241.68	6,960.00	6,960.00	.00
30-110-61-10-3-122-72400	VRS Group Life Insurance	261.80	311.80	331.30	334.00	297.00	(37.00)
30-110-61-10-3-122-72510	Hybrid Disability Insurance	46.50	55.40	58.82	60.00	60.00	.00
30-110-61-10-3-122-72750	VRS Retiree Health Care Credit	236.40	281.60	299.14	302.00	305.00	3.00
Program 122 - Dropout Prevention Totals		\$31,974.21	\$43,207.62	\$40,539.50	\$38,624.00	\$38,896.00	\$272.00
Program 123 - ELL							
30-110-61-10-3-123-71110	Compensation-Administrative	.00	.00	34,990.25	.00	26,779.00	26,779.00
30-110-61-10-3-123-71146	Compensation - ELL	.00	.00	66,596.64	.00	106,550.00	106,550.00
30-110-61-10-3-123-71153	Compensation-Instructional Asst ELL	.00	.00	435.00	.00	.00	.00
30-110-61-10-3-123-72100	FICA	.00	.00	7,737.16	.00	10,200.00	10,200.00
30-110-61-10-3-123-72210	VRS Pension Contribution	.00	.00	16,820.42	.00	22,159.00	22,159.00
30-110-61-10-3-123-72300	Group Health and Dental Insurance	.00	.00	9,227.92	.00	8,667.00	8,667.00
30-110-61-10-3-123-72400	VRS Group Life Insurance	.00	.00	1,356.20	.00	1,573.00	1,573.00
30-110-61-10-3-123-72750	VRS Retiree Health Care Credit	.00	.00	1,224.64	.00	1,613.00	1,613.00



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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 123 - ELL							
30-110-61-10-3-123-76438	Supplies - EL	.00	.00	526.33	.00	1,250.00	1,250.00
Program 123 - ELL Totals		\$0.00	\$0.00	\$138,914.56	\$0.00	\$178,791.00	\$178,791.00
Program 128 - Risk Reduction							
30-110-61-10-3-128-71120	Compensation-Instructional Salaries	1,609.47	24,929.43	22,596.29	20,142.00	15,000.00	(5,142.00)
30-110-61-10-3-128-71151	Compensation-Instructional Asst	11.00	274.48	.00	.00	.00	.00
30-110-61-10-3-128-72100	FICA	124.00	1,928.12	1,728.63	1,541.00	1,148.00	(393.00)
30-110-61-10-3-128-73037	Contractual Services - Other	25,144.14	24,460.88	15,301.72	30,600.00	30,600.00	.00
30-110-61-10-3-128-75529	Travel-Itinerant	150.11	.00	.00	500.00	500.00	.00
30-110-61-10-3-128-76435	Supplies - Instructional	4,937.38	7,022.37	4,140.41	16,000.00	16,000.00	.00
Program 128 - Risk Reduction Totals		\$31,976.10	\$58,615.28	\$43,767.05	\$68,783.00	\$63,248.00	(\$5,535.00)
Program 140 - Gifted							
30-110-61-10-3-140-71120	Compensation-Instructional Salaries	21,172.20	21,288.24	21,078.56	21,145.00	22,651.00	1,506.00
30-110-61-10-3-140-71665	Bonus Payments To Teachers	.00	464.40	.00	.00	.00	.00
30-110-61-10-3-140-72100	FICA	1,531.64	1,632.77	1,463.87	1,618.00	1,733.00	115.00
30-110-61-10-3-140-72210	VRS Pension Contribution	3,518.80	3,538.10	3,501.06	3,514.00	3,765.00	251.00
30-110-61-10-3-140-72300	Group Health and Dental Insurance	2,683.72	2,858.70	3,567.58	5,360.00	5,360.00	.00
30-110-61-10-3-140-72400	VRS Group Life Insurance	283.70	285.20	282.32	283.00	267.00	(16.00)
30-110-61-10-3-140-72750	VRS Retiree Health Care Credit	256.20	257.60	254.90	256.00	274.00	18.00
30-110-61-10-3-140-73300	Tuition-Gov School	52,220.00	78,287.00	82,730.00	84,960.00	84,960.00	.00
30-110-61-10-3-140-76280	Gifted	916.58	250.68	262.82	1,500.00	1,500.00	.00
Program 140 - Gifted Totals		\$82,582.84	\$108,862.69	\$113,141.11	\$118,636.00	\$120,510.00	\$1,874.00
Level 3 - Secondary Totals		\$676,934.35	\$886,668.13	\$1,302,806.13	\$1,160,325.00	\$1,452,715.00	\$292,390.00



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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							
30-110-61-10-4-110-73037	Contractual Services - Other	.00	.00	870,157.60	.00	491,005.00	491,005.00
30-110-61-10-4-110-73255	Professional Development	1,880.60	.00	.00	1,000.00	1,000.00	.00
30-110-61-10-4-110-73285	Strings Program	450.00	.00	312.00	.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	100,207.84	39,555.42	47,777.24	112,663.00	112,663.00	.00
30-110-61-10-4-110-76250	Enrichment	.00	42.00	85.89	.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	3,919.11	(30.45)	491.59	3,945.00	3,945.00	.00
Program 110 - Regular Instruction Totals		\$106,457.55	\$39,566.97	\$918,824.32	\$117,958.00	\$608,963.00	\$491,005.00
Program 111 - Remedial-School Day							
30-110-61-10-4-111-71120	Compensation-Instructional Salaries	.00	.00	539.00	2,684.00	2,684.00	.00
30-110-61-10-4-111-72100	FICA	.00	.00	41.25	206.00	206.00	.00
Program 111 - Remedial-School Day Totals		\$0.00	\$0.00	\$580.25	\$2,890.00	\$2,890.00	\$0.00
Program 115 - Testing							
30-110-61-10-4-115-71120	Compensation-Instructional Salaries	.00	.00	.00	2,000.00	2,000.00	.00
30-110-61-10-4-115-72100	FICA	.00	.00	.00	153.00	153.00	.00
30-110-61-10-4-115-73205	Software Licensing Fees	18,151.30	13,591.41	2,550.00	24,253.00	24,253.00	.00
30-110-61-10-4-115-73225	Professional Development - Conferences	.00	32.00	80.16	1,000.00	1,000.00	.00
30-110-61-10-4-115-76455	Testing Materials-Assessment	10,986.53	3,129.64	62.55	3,720.00	3,720.00	.00
Program 115 - Testing Totals		\$29,137.83	\$16,753.05	\$2,692.71	\$31,126.00	\$31,126.00	\$0.00
Program 120 - Special Education							
30-110-61-10-4-120-71146	Compensation - ELL	22,036.25	35,751.73	.00	82,929.00	.00	(82,929.00)
30-110-61-10-4-120-71153	Compensation-Instructional Asst ELL	.00	.00	37.50	.00	.00	.00



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Fund 30 - School General Fund							
EXPENSE							
Locations 110 - Central Instruction							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 4 - Middle							
Program 120 - Special Education							
30-110-61-10-4-120-72100	FICA	1,742.57	2,637.23	2.87	6,344.00	.00	(6,344.00)
30-110-61-10-4-120-72220	VRS Hybrid Pension Contribution	.00	9,233.80	.00	9,885.00	.00	(9,885.00)
30-110-61-10-4-120-72300	Group Health and Dental Insurance	.00	.00	.00	9,407.00	.00	(9,407.00)
30-110-61-10-4-120-72400	VRS Group Life Insurance	.00	744.50	.00	797.00	.00	(797.00)
30-110-61-10-4-120-72510	Hybrid Disability Insurance	.00	132.20	.00	150.00	.00	(150.00)
30-110-61-10-4-120-72750	VRS Retiree Health Care Credit	.00	672.30	.00	720.00	.00	(720.00)
30-110-61-10-4-120-73010	Autism Support Services	4,878.75	5,773.44	895.46	2,000.00	2,000.00	.00
30-110-61-10-4-120-73037	Contractual Services - Other	.00	.00	50,472.92	.00	20,000.00	20,000.00
30-110-61-10-4-120-73255	Professional Development	1,131.97	1,131.97	.00	2,497.00	2,497.00	.00
30-110-61-10-4-120-73275	Therapeutic Services -Sp Ed	52,421.70	51,575.04	45,240.58	53,072.00	50,000.00	(3,072.00)
30-110-61-10-4-120-76431	Special Ed - General	3,891.02	8,803.74	20,446.05	1,200.00	1,200.00	.00
30-110-61-10-4-120-76438	Supplies - EL	1,697.92	1,555.24	35.53	1,250.00	.00	(1,250.00)
Program 120 - Special Education Totals		\$87,800.18	\$118,011.19	\$117,130.91	\$170,251.00	\$75,697.00	(\$94,554.00)
Program 123 - ELL							
30-110-61-10-4-123-71146	Compensation - ELL	.00	.00	59,292.64	.00	122,179.00	122,179.00
30-110-61-10-4-123-71153	Compensation-Instructional Asst ELL	.00	.00	165.00	.00	.00	.00
30-110-61-10-4-123-72100	FICA	.00	.00	4,575.88	.00	9,347.00	9,347.00
30-110-61-10-4-123-72220	VRS Hybrid Pension Contribution	.00	.00	9,848.24	.00	16,409.00	16,409.00
30-110-61-10-4-123-72300	Group Health and Dental Insurance	.00	.00	.00	.00	9,407.00	9,407.00
30-110-61-10-4-123-72400	VRS Group Life Insurance	.00	.00	794.00	.00	1,165.00	1,165.00
30-110-61-10-4-123-72510	Hybrid Disability Insurance	.00	.00	141.04	.00	.00	.00



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Fund 30 - School General Fund							
EXPENSE							
Locations 110 - Central Instruction							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 4 - Middle							
Program 123 - ELL							
30-110-61-10-4-123-72750	VRS Retiree Health Care Credit	.00	.00	716.98	.00	1,195.00	1,195.00
30-110-61-10-4-123-76438	Supplies - EL	.00	.00	1,223.33	.00	1,250.00	1,250.00
Program 123 - ELL Totals		\$0.00	\$0.00	\$76,757.11	\$0.00	\$160,952.00	\$160,952.00
Program 128 - Risk Reduction							
30-110-61-10-4-128-71120	Compensation-Instructional Salaries	.00	21,358.45	3,317.30	.00	.00	.00
30-110-61-10-4-128-71151	Compensation-Instructional Asst	.00	1,222.30	.00	.00	.00	.00
30-110-61-10-4-128-72100	FICA	.00	1,727.46	253.75	.00	.00	.00
Program 128 - Risk Reduction Totals		\$0.00	\$24,308.21	\$3,571.05	\$0.00	\$0.00	\$0.00
Program 140 - Gifted							
30-110-61-10-4-140-71120	Compensation-Instructional Salaries	56,459.16	56,768.76	56,209.52	56,386.00	60,401.00	4,015.00
30-110-61-10-4-140-71665	Bonus Payments To Teachers	.00	1,238.40	.00	.00	.00	.00
30-110-61-10-4-140-72100	FICA	4,085.01	4,353.90	3,903.31	4,314.00	4,621.00	307.00
30-110-61-10-4-140-72210	VRS Pension Contribution	9,383.50	9,435.00	9,336.16	9,371.00	10,039.00	668.00
30-110-61-10-4-140-72300	Group Health and Dental Insurance	7,156.64	7,623.18	9,513.40	7,860.00	7,860.00	.00
30-110-61-10-4-140-72400	VRS Group Life Insurance	756.50	760.70	752.66	756.00	713.00	(43.00)
30-110-61-10-4-140-72750	VRS Retiree Health Care Credit	683.10	686.80	679.68	682.00	731.00	49.00
30-110-61-10-4-140-76280	Gifted	2,045.91	947.91	508.00	2,000.00	2,000.00	.00
Program 140 - Gifted Totals		\$80,569.82	\$81,814.65	\$80,902.73	\$81,369.00	\$86,365.00	\$4,996.00
Level 4 - Middle Totals		\$303,965.38	\$280,454.07	\$1,200,459.08	\$403,594.00	\$965,993.00	\$562,399.00
Level 6 - Summer							
Program 112 - Remedial-Summer							
30-110-61-10-6-112-71110	Compensation-Administrative	.00	.00	.00	3,200.00	.00	(3,200.00)



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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 112 - Remedial-Summer							
30-110-61-10-6-112-71120	Compensation-Instructional Salaries	119,852.18	91,492.57	52,630.54	98,065.00	349,599.00	251,534.00
30-110-61-10-6-112-72100	FICA	7,367.37	7,835.99	4,306.18	7,747.00	26,745.00	18,998.00
30-110-61-10-6-112-76435	Supplies - Instructional	2,087.45	832.19	472.65	800.00	800.00	.00
Program 112 - Remedial-Summer Totals		\$129,307.00	\$100,160.75	\$57,409.37	\$109,812.00	\$377,144.00	\$267,332.00
Program 160 - Summer							
30-110-61-10-6-160-71196	Compensation - Summer School Teacher	36,158.30	15,503.76	13,350.00	63,334.00	30,000.00	(33,334.00)
30-110-61-10-6-160-72100	FICA	2,766.13	1,186.04	1,227.83	4,845.00	2,295.00	(2,550.00)
30-110-61-10-6-160-73162	Subscription Offset	.00	.00	(23,952.00)	.00	.00	.00
30-110-61-10-6-160-73303	Y Fit Purchased Services	60.00	360.00	360.00	2,100.00	2,100.00	.00
30-110-61-10-6-160-76435	Supplies - Instructional	1,598.38	140.19	233.19	250.00	250.00	.00
30-110-61-10-6-160-78075	Inception of Subscription - Capital Outlay	.00	.00	23,952.00	.00	.00	.00
Program 160 - Summer Totals		\$40,582.81	\$17,189.99	\$15,171.02	\$70,529.00	\$34,645.00	(\$35,884.00)
Level 6 - Summer Totals		\$169,889.81	\$117,350.74	\$72,580.39	\$180,341.00	\$411,789.00	\$231,448.00
Level 7 - Adult							
Program 170 - Adult							
30-110-61-10-7-170-71120	Compensation-Instructional Salaries	.00	2,670.50	23,938.80	45,000.00	45,000.00	.00
30-110-61-10-7-170-71665	Bonus Payments To Teachers	.00	1,548.00	.00	.00	.00	.00
30-110-61-10-7-170-72100	FICA	.00	318.72	1,831.31	3,443.00	3,443.00	.00
30-110-61-10-7-170-73037	Contractual Services - Other	.00	.00	182.90	.00	.00	.00
30-110-61-10-7-170-75202	Telephone Services	.00	.00	656.30	.00	.00	.00
Program 170 - Adult Totals		\$0.00	\$4,537.22	\$26,609.31	\$48,443.00	\$48,443.00	\$0.00
Level 7 - Adult Totals		\$0.00	\$4,537.22	\$26,609.31	\$48,443.00	\$48,443.00	\$0.00
Sub-Function 10 - Classroom Instruction Totals		\$1,689,585.15	\$1,980,685.19	\$5,677,145.54	\$2,718,081.00	\$5,124,305.00	\$2,406,224.00



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Fund 30 - School General Fund							
EXPENSE							
Locations 110 - Central Instruction							
Function 61 - Instruction							
Sub-Function 21 - Student Guidance							
Level 2 - Elementary							
Program 110 - Regular Instruction							
30-110-61-21-2-110-76285	Guidance	.00	.00	.00	250.00	250.00	.00
Program 110 - Regular Instruction Totals		\$0.00	\$0.00	\$0.00	\$250.00	\$250.00	\$0.00
Level 2 - Elementary Totals		\$0.00	\$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	63.65	589.00	52.25	175.00	175.00	.00
Program 110 - Regular Instruction Totals		\$63.65	\$589.00	\$52.25	\$175.00	\$175.00	\$0.00
Program 120 - Special Education							
30-110-61-21-3-120-76285	Guidance	3.35	31.00	2.75	.00	.00	.00
Program 120 - Special Education Totals		\$3.35	\$31.00	\$2.75	\$0.00	\$0.00	\$0.00
Program 140 - Gifted							
30-110-61-21-3-140-76285	Guidance	60.02	.00	.00	.00	.00	.00
Program 140 - Gifted Totals		\$60.02	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 3 - Secondary Totals		\$127.02	\$620.00	\$55.00	\$175.00	\$175.00	\$0.00
Level 4 - Middle							
Program 110 - Regular Instruction							
30-110-61-21-4-110-76285	Guidance	.00	.00	.00	175.00	175.00	.00
Program 110 - Regular Instruction Totals		\$0.00	\$0.00	\$0.00	\$175.00	\$175.00	\$0.00
Level 4 - Middle Totals		\$0.00	\$0.00	\$0.00	\$175.00	\$175.00	\$0.00
Sub-Function 21 - Student Guidance Totals		\$127.02	\$620.00	\$55.00	\$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	42,468.84	46,683.96	26,833.92	50,606.00	54,807.00	4,201.00
30-110-61-22-2-110-71665	Bonus Payments To Teachers	.00	928.80	.00	.00	.00	.00
30-110-61-22-2-110-72100	FICA	3,165.80	3,456.70	1,891.06	3,871.00	4,193.00	322.00
30-110-61-22-2-110-72210	VRS Pension Contribution	4,734.48	4,970.88	1,651.20	5,888.00	2,733.00	(3,155.00)



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Fund 30 - School General Fund							
EXPENSE							
Locations 110 - Central Instruction							
Function 61 - Instruction							
Sub-Function 22 - Student Social Worker							
Level 2 - Elementary							
Program 110 - Regular Instruction							
30-110-61-22-2-110-72220	VRS Hybrid Pension Contribution	2,323.80	2,788.06	2,962.34	2,523.00	6,376.00	3,853.00
30-110-61-22-2-110-72300	Group Health and Dental Insurance	4,084.68	4,478.52	3,154.41	.00	1,577.00	1,577.00
30-110-61-22-2-110-72400	VRS Group Life Insurance	569.12	625.60	371.96	678.00	647.00	(31.00)
30-110-61-22-2-110-72510	Hybrid Disability Insurance	33.30	39.90	42.43	.00	.00	.00
30-110-61-22-2-110-72750	VRS Retiree Health Care Credit	513.96	564.92	335.93	612.00	663.00	51.00
Program 110 - Regular Instruction Totals		\$57,893.98	\$64,537.34	\$37,243.25	\$64,178.00	\$70,996.00	\$6,818.00
Program 120 - Special Education							
30-110-61-22-2-120-71120	Compensation-Instructional Salaries	28,657.56	31,122.60	18,826.29	33,737.00	36,819.00	3,082.00
30-110-61-22-2-120-71665	Bonus Payments To Teachers	.00	619.20	.00	.00	.00	.00
30-110-61-22-2-120-72100	FICA	2,136.80	2,469.01	1,638.46	2,581.00	2,817.00	236.00
30-110-61-22-2-120-72210	VRS Pension Contribution	3,156.36	3,313.92	1,095.20	3,925.00	1,836.00	(2,089.00)
30-110-61-22-2-120-72220	VRS Hybrid Pension Contribution	1,549.20	1,858.60	1,974.96	1,682.00	4,284.00	2,602.00
30-110-61-22-2-120-72300	Group Health and Dental Insurance	2,723.06	2,985.74	2,092.16	.00	1,000.00	1,000.00
30-110-61-22-2-120-72400	VRS Group Life Insurance	379.42	417.14	247.52	452.00	434.00	(18.00)
30-110-61-22-2-120-72510	Hybrid Disability Insurance	22.20	26.60	28.26	.00	.00	.00
30-110-61-22-2-120-72750	VRS Retiree Health Care Credit	342.60	376.62	223.54	408.00	446.00	38.00
Program 120 - Special Education Totals		\$38,967.20	\$43,189.43	\$26,126.39	\$42,785.00	\$47,636.00	\$4,851.00
Program 125 - Parent Resource Center							
30-110-61-22-2-125-71145	Compensation - Parent Resource Ctr	3,664.32	.00	.00	.00	.00	.00
30-110-61-22-2-125-72100	FICA	193.35	(18.77)	.00	.00	.00	.00
30-110-61-22-2-125-72220	VRS Hybrid Pension Contribution	608.10	.00	.00	.00	.00	.00
30-110-61-22-2-125-72300	Group Health and Dental Insurance	1,624.24	.00	.00	.00	.00	.00



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G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs Adopted
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							
30-110-61-22-2-125-72400	VRS Group Life Insurance	49.00	.00	.00	.00	.00	.00
30-110-61-22-2-125-72510	Hybrid Disability Insurance	8.70	.00	.00	.00	.00	.00
30-110-61-22-2-125-72750	VRS Retiree Health Care Credit	44.30	.00	.00	.00	.00	.00
30-110-61-22-2-125-76435	Supplies - Instructional	.00	.00	.00	500.00	500.00	.00
Program 125 - Parent Resource Center Totals		\$6,192.01	(\$18.77)	\$0.00	\$500.00	\$500.00	\$0.00
Level 2 - Elementary Totals		\$103,053.19	\$107,708.00	\$63,369.64	\$107,463.00	\$119,132.00	\$11,669.00
Level 3 - Secondary							
Program 110 - Regular Instruction							
30-110-61-22-3-110-71120	Compensation-Instructional Salaries	42,468.84	46,683.96	26,818.92	50,606.00	54,807.00	4,201.00
30-110-61-22-3-110-71665	Bonus Payments To Teachers	.00	928.80	.00	.00	.00	.00
30-110-61-22-3-110-72100	FICA	3,165.80	3,456.70	1,889.91	3,871.00	4,193.00	322.00
30-110-61-22-3-110-72210	VRS Pension Contribution	4,734.48	4,970.88	1,651.20	5,888.00	2,733.00	(3,155.00)
30-110-61-22-3-110-72220	VRS Hybrid Pension Contribution	2,323.80	2,788.06	2,962.34	2,523.00	6,376.00	3,853.00
30-110-61-22-3-110-72300	Group Health and Dental Insurance	4,084.68	4,478.52	3,154.41	.00	1,577.00	1,577.00
30-110-61-22-3-110-72400	VRS Group Life Insurance	569.12	625.60	371.96	678.00	647.00	(31.00)
30-110-61-22-3-110-72510	Hybrid Disability Insurance	33.30	39.90	42.43	.00	.00	.00
30-110-61-22-3-110-72750	VRS Retiree Health Care Credit	513.96	564.92	335.93	612.00	663.00	51.00
Program 110 - Regular Instruction Totals		\$57,893.98	\$64,537.34	\$37,227.10	\$64,178.00	\$70,996.00	\$6,818.00
Program 120 - Special Education							
30-110-61-22-3-120-71120	Compensation-Instructional Salaries	28,312.56	31,122.60	17,796.29	33,737.00	36,819.00	3,082.00
30-110-61-22-3-120-71665	Bonus Payments To Teachers	.00	619.20	.00	.00	.00	.00



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Fund	30 - School General Fund						
	EXPENSE						
Locations	110 - Central Instruction						
Function	61 - Instruction						
Sub-Function	22 - Student Social Worker						
Level	3 - Secondary						
Program	120 - Special Education						
30-110-61-22-3-120-72100	FICA	2,110.43	2,376.78	1,330.12	2,581.00	2,817.00	236.00
30-110-61-22-3-120-72210	VRS Pension Contribution	3,156.36	3,313.92	1,095.20	3,925.00	4,284.00	359.00
30-110-61-22-3-120-72220	VRS Hybrid Pension Contribution	1,549.30	1,858.58	1,974.92	1,682.00	1,836.00	154.00
30-110-61-22-3-120-72300	Group Health and Dental Insurance	2,723.06	2,985.74	2,092.16	.00	1,046.00	1,046.00
30-110-61-22-3-120-72400	VRS Group Life Insurance	379.20	416.92	247.56	452.00	434.00	(18.00)
30-110-61-22-3-120-72510	Hybrid Disability Insurance	22.10	26.70	28.26	.00	.00	.00
30-110-61-22-3-120-72750	VRS Retiree Health Care Credit	342.38	376.50	223.50	408.00	446.00	38.00
Program 120 - Special Education Totals		\$38,595.39	\$43,096.94	\$24,788.01	\$42,785.00	\$47,682.00	\$4,897.00
Program	125 - Parent Resource Center						
30-110-61-22-3-125-71145	Compensation - Parent Resource Ctr	3,664.32	.00	.00	.00	.00	.00
30-110-61-22-3-125-72100	FICA	193.34	(18.77)	.00	.00	.00	.00
30-110-61-22-3-125-72220	VRS Hybrid Pension Contribution	608.10	.00	.00	.00	.00	.00
30-110-61-22-3-125-72300	Group Health and Dental Insurance	1,624.24	.00	.00	.00	.00	.00
30-110-61-22-3-125-72400	VRS Group Life Insurance	49.00	.00	.00	.00	.00	.00
30-110-61-22-3-125-72510	Hybrid Disability Insurance	8.70	.00	.00	.00	.00	.00
30-110-61-22-3-125-72750	VRS Retiree Health Care Credit	44.30	.00	.00	.00	.00	.00
Program 125 - Parent Resource Center Totals		\$6,192.00	(\$18.77)	\$0.00	\$0.00	\$0.00	\$0.00
Level 3 - Secondary Totals		\$102,681.37	\$107,615.51	\$62,015.11	\$106,963.00	\$118,678.00	\$11,715.00
Sub-Function 22 - Student Social Worker Totals		\$205,734.56	\$215,323.51	\$125,384.75	\$214,426.00	\$237,810.00	\$23,384.00



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Fund 30 - School General Fund							
EXPENSE							
Locations 110 - Central Instruction							
Function 61 - Instruction							
Sub-Function 23 - Student- Homebound							
Level 2 - Elementary							
Program 124 - Homebound							
30-110-61-23-2-124-71120	Compensation-Instructional Salaries	3,386.25	210.00	.00	3,420.00	3,420.00	.00
30-110-61-23-2-124-72100	FICA	259.00	16.07	.00	262.00	262.00	.00
	Program 124 - Homebound Totals	\$3,645.25	\$226.07	\$0.00	\$3,682.00	\$3,682.00	\$0.00
	Level 2 - Elementary Totals	\$3,645.25	\$226.07	\$0.00	\$3,682.00	\$3,682.00	\$0.00
Level 3 - Secondary							
Program 124 - Homebound							
30-110-61-23-3-124-71120	Compensation-Instructional Salaries	6,688.50	31,713.64	50,411.47	86,403.00	90,352.00	3,949.00
30-110-61-23-3-124-72100	FICA	511.69	2,396.34	3,789.64	6,610.00	6,912.00	302.00
30-110-61-23-3-124-72210	VRS Pension Contribution	.00	5,212.44	2,763.93	9,218.00	2,962.00	(6,256.00)
30-110-61-23-3-124-72220	VRS Hybrid Pension Contribution	.00	.00	6,443.86	.00	6,912.00	6,912.00
30-110-61-23-3-124-72300	Group Health and Dental Insurance	.00	5,230.24	7,946.74	.00	8,582.00	8,582.00
30-110-61-23-3-124-72400	VRS Group Life Insurance	.00	420.24	742.38	743.00	701.00	(42.00)
30-110-61-23-3-124-72510	Hybrid Disability Insurance	.00	.00	92.28	.00	.00	.00
30-110-61-23-3-124-72750	VRS Retiree Health Care Credit	.00	379.50	670.38	671.00	719.00	48.00
	Program 124 - Homebound Totals	\$7,200.19	\$45,352.40	\$72,860.68	\$103,645.00	\$117,140.00	\$13,495.00
	Level 3 - Secondary Totals	\$7,200.19	\$45,352.40	\$72,860.68	\$103,645.00	\$117,140.00	\$13,495.00
Level 4 - Middle							
Program 124 - Homebound							
30-110-61-23-4-124-71120	Compensation-Instructional Salaries	.00	378.00	.00	6,840.00	5,000.00	(1,840.00)
30-110-61-23-4-124-72100	FICA	.00	28.92	.00	523.00	383.00	(140.00)
	Program 124 - Homebound Totals	\$0.00	\$406.92	\$0.00	\$7,363.00	\$5,383.00	(\$1,980.00)
	Level 4 - Middle Totals	\$0.00	\$406.92	\$0.00	\$7,363.00	\$5,383.00	(\$1,980.00)
Sub-Function 23 - Student- Homebound Totals		\$10,845.44	\$45,985.39	\$72,860.68	\$114,690.00	\$126,205.00	\$11,515.00



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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	129,068.67	138,558.00	146,940.48	148,395.00	168,960.00	20,565.00
30-110-61-31-2-110-71120	Compensation-Instructional Salaries	1,480.00	1,160.00	7,200.00	177,167.00	181,144.00	3,977.00
30-110-61-31-2-110-71150	Compensation-Clerical	40,064.37	26,120.17	27,584.36	27,790.00	29,768.00	1,978.00
30-110-61-31-2-110-71200	Compensation-OT	86.59	300.03	328.83	300.00	300.00	.00
30-110-61-31-2-110-71625	Compensation-Travel Allowance	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	.00
30-110-61-31-2-110-71665	Bonus Payments To Teachers	.00	774.00	.00	.00	.00	.00
30-110-61-31-2-110-72100	FICA	13,129.17	12,728.43	14,019.47	27,146.00	29,175.00	2,029.00
30-110-61-31-2-110-72210	VRS Pension Contribution	28,187.04	27,341.04	28,994.88	58,727.00	63,135.00	4,408.00
30-110-61-31-2-110-72300	Group Health and Dental Insurance	7,502.40	8,529.96	8,453.64	20,263.00	20,263.00	.00
30-110-61-31-2-110-72400	VRS Group Life Insurance	2,272.65	2,204.40	2,337.78	4,735.00	4,482.00	(253.00)
30-110-61-31-2-110-72700	Workers Compensation	3,898.00	5,614.93	4,716.40	4,000.00	4,000.00	.00
30-110-61-31-2-110-72750	VRS Retiree Health Care Credit	2,052.09	1,990.56	2,110.92	7,276.00	4,596.00	(2,680.00)
30-110-61-31-2-110-72850	OPEB ARC	5,124.00	5,720.00	5,641.00	.00	.00	.00
30-110-61-31-2-110-73030	Conferences-Student Services	1,482.11	2,517.18	1,685.72	8,000.00	8,000.00	.00
30-110-61-31-2-110-73115	Printing Services	3,943.83	3,072.28	1,234.00	3,665.00	4,765.00	1,100.00
30-110-61-31-2-110-73245	Professional Development - Tuition Assistance	8,844.96	4,458.95	3,910.00	11,034.00	11,034.00	.00
30-110-61-31-2-110-73265	Teacher Licensing	.00	.00	140.00	.00	.00	.00
30-110-61-31-2-110-75201	Postage-Student Mailings	553.98	304.60	.00	.00	.00	.00
30-110-61-31-2-110-75515	Travel-Director of Elem Inst	483.50	2,031.52	1,875.24	2,020.00	2,020.00	.00
30-110-61-31-2-110-75529	Travel-Itinerant	51.16	50.65	397.08	2,250.00	2,250.00	.00
30-110-61-31-2-110-76248	Early Reading Intervention	2,000.00	.00	.00	2,000.00	12,000.00	10,000.00



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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 Totals		\$251,424.52	\$244,676.70	\$258,769.80	\$505,968.00	\$547,092.00	\$41,124.00
Program 120 - Special Education							
30-110-61-31-2-120-71110	Compensation-Administrative	59,069.52	113,664.96	151,688.42	174,384.00	181,617.00	7,233.00
30-110-61-31-2-120-71120	Compensation-Instructional Salaries	.00	.00	8,723.50	.00	.00	.00
30-110-61-31-2-120-71150	Compensation-Clerical	61,846.97	59,321.83	50,555.79	46,531.00	64,380.00	17,849.00
30-110-61-31-2-120-71200	Compensation-OT	167.84	424.25	309.53	400.00	400.00	.00
30-110-61-31-2-120-71522	Compensation-REWIP Retirees	.00	.00	.00	.00	18,292.00	18,292.00
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
30-110-61-31-2-120-71665	Bonus Payments To Teachers	.00	6,579.00	.00	.00	.00	.00
30-110-61-31-2-120-72100	FICA	9,035.96	13,849.74	15,903.39	17,022.00	20,341.00	3,319.00
30-110-61-31-2-120-72210	VRS Pension Contribution	15,658.83	22,603.44	30,430.87	23,950.00	28,619.00	4,669.00
30-110-61-31-2-120-72220	VRS Hybrid Pension Contribution	4,429.71	5,147.04	2,702.10	5,561.00	12,265.00	6,704.00
30-110-61-31-2-120-72300	Group Health and Dental Insurance	22,241.73	21,612.00	21,768.74	19,618.00	19,618.00	.00
30-110-61-31-2-120-72400	VRS Group Life Insurance	1,619.61	2,237.40	2,671.71	2,759.00	2,903.00	144.00
30-110-61-31-2-120-72510	Hybrid Disability Insurance	63.48	73.68	38.70	.00	.00	.00
30-110-61-31-2-120-72750	VRS Retiree Health Care Credit	1,462.56	2,020.44	2,412.61	2,491.00	2,977.00	486.00
30-110-61-31-2-120-72800	Termination Pay for Vac/Sick Leave	.00	.00	14,371.82	.00	.00	.00
30-110-61-31-2-120-73225	Professional Development - Conferences	5,011.53	299.00	2,099.60	2,455.00	2,455.00	.00
30-110-61-31-2-120-75508	Travel - Director of Student Services	1,882.83	1,249.06	1,800.72	1,872.00	1,872.00	.00
30-110-61-31-2-120-75529	Travel-Itinerant	.00	.00	630.63	500.00	500.00	.00
30-110-61-31-2-120-76465	Testing Materials-Other	7,362.95	9,046.04	8,784.96	10,500.00	10,500.00	.00
Program 120 - Special Education Totals		\$191,053.52	\$259,327.88	\$316,093.09	\$309,243.00	\$367,939.00	\$58,696.00



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G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs Adopted
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 140 - Gifted							
30-110-61-31-2-140-73230	Professional Development - Gifted	.00	359.56	433.39	870.00	870.00	.00
	Program 140 - Gifted Totals	\$0.00	\$359.56	\$433.39	\$870.00	\$870.00	\$0.00
	Level 2 - Elementary Totals	\$442,478.04	\$504,364.14	\$575,296.28	\$816,081.00	\$915,901.00	\$99,820.00
Level 3 - Secondary							
Program 110 - Regular Instruction							
30-110-61-31-3-110-71110	Compensation-Administrative	31,146.24	.00	.00	.00	.00	.00
30-110-61-31-3-110-71120	Compensation-Instructional Salaries	854.24	1,690.14	.00	161,309.00	117,595.00	(43,714.00)
30-110-61-31-3-110-71150	Compensation-Clerical	50,458.68	59,279.89	62,841.36	63,464.00	67,982.00	4,518.00
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	300.00	.00	.00	.00	.00	.00
30-110-61-31-3-110-71665	Bonus Payments To Teachers	.00	3,096.00	.00	.00	.00	.00
30-110-61-31-3-110-72100	FICA	6,147.82	5,062.10	4,797.80	17,199.00	14,197.00	(3,002.00)
30-110-61-31-3-110-72210	VRS Pension Contribution	13,562.70	9,848.76	10,444.26	37,357.00	30,843.00	(6,514.00)
30-110-61-31-3-110-72300	Group Health and Dental Insurance	9,854.58	8,529.96	9,061.92	10,479.00	10,479.00	.00
30-110-61-31-3-110-72400	VRS Group Life Insurance	1,093.56	794.04	842.10	3,012.00	2,190.00	(822.00)
30-110-61-31-3-110-72750	VRS Retiree Health Care Credit	987.42	717.00	760.38	2,270.00	2,245.00	(25.00)
30-110-61-31-3-110-73030	Conferences-Student Services	2,063.86	5,196.27	936.08	8,000.00	8,000.00	.00
30-110-61-31-3-110-73115	Printing Services	4,854.34	421.61	438.00	3,665.00	3,665.00	.00
30-110-61-31-3-110-73245	Professional Development - Tuition Assistance	2,420.11	3,264.47	4,580.35	8,000.00	8,000.00	.00
30-110-61-31-3-110-75519	Travel-Director of Sec Inst	1,775.06	1,021.07	.00	.00	.00	.00
30-110-61-31-3-110-75529	Travel-Itinerant	.00	115.92	283.64	500.00	500.00	.00
30-110-61-31-3-110-76080	SACS Accreditation	.00	1,667.22	.00	5,000.00	.00	(5,000.00)



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G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs Adopted
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 Totals		\$125,518.61	\$100,704.45	\$94,985.89	\$320,305.00	\$265,746.00	(\$54,559.00)
Program 120 - Special Education							
30-110-61-31-3-120-71110	Compensation-Administrative	59,069.52	113,664.96	160,411.93	174,384.00	181,617.00	7,233.00
30-110-61-31-3-120-71150	Compensation-Clerical	61,846.34	59,309.13	50,539.72	46,531.00	64,380.00	17,849.00
30-110-61-31-3-120-71200	Compensation-OT	166.87	421.88	308.39	250.00	250.00	.00
30-110-61-31-3-120-71665	Bonus Payments To Teachers	.00	3,483.00	.00	.00	.00	.00
30-110-61-31-3-120-72100	FICA	8,943.18	13,302.45	15,673.80	16,919.00	18,838.00	1,919.00
30-110-61-31-3-120-72210	VRS Pension Contribution	15,658.62	22,603.20	30,430.59	23,950.00	28,619.00	4,669.00
30-110-61-31-3-120-72220	VRS Hybrid Pension Contribution	4,429.65	5,146.92	2,702.04	5,561.00	12,265.00	6,704.00
30-110-61-31-3-120-72300	Group Health and Dental Insurance	22,241.79	21,612.07	21,768.74	19,617.00	19,617.00	.00
30-110-61-31-3-120-72400	VRS Group Life Insurance	1,619.52	2,237.28	2,671.49	2,759.00	2,903.00	144.00
30-110-61-31-3-120-72510	Hybrid Disability Insurance	63.36	73.68	38.70	.00	.00	.00
30-110-61-31-3-120-72750	VRS Retiree Health Care Credit	1,462.35	2,020.08	2,412.63	2,491.00	2,977.00	486.00
30-110-61-31-3-120-73225	Professional Development - Conferences	916.58	330.00	.00	807.00	807.00	.00
30-110-61-31-3-120-75529	Travel-Itinerant	1,739.71	917.40	1,246.47	3,750.00	3,750.00	.00
30-110-61-31-3-120-76465	Testing Materials-Other	1,067.50	385.20	7,098.89	2,000.00	2,000.00	.00
Program 120 - Special Education Totals		\$179,224.99	\$245,507.25	\$295,303.39	\$299,019.00	\$338,023.00	\$39,004.00
Program 140 - Gifted							
30-110-61-31-3-140-73230	Professional Development - Gifted	.00	143.20	329.71	440.00	440.00	.00
Program 140 - Gifted Totals		\$0.00	\$143.20	\$329.71	\$440.00	\$440.00	\$0.00
Level 3 - Secondary Totals		\$304,743.60	\$346,354.90	\$390,618.99	\$619,764.00	\$604,209.00	(\$15,555.00)
Level 4 - Middle							
Program 110 - Regular Instruction							
30-110-61-31-4-110-71110	Compensation-Administrative	45,088.56	47,339.52	50,203.26	150,700.00	186,810.00	36,110.00



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G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs Adopted
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							
30-110-61-31-4-110-71120	Compensation-Instructional Salaries	1,410.00	.00	240.00	3,000.00	73,556.00	70,556.00
30-110-61-31-4-110-71665	Bonus Payments To Teachers	.00	774.00	.00	.00	.00	.00
30-110-61-31-4-110-72100	FICA	3,196.95	3,250.63	3,526.23	11,758.00	19,918.00	8,160.00
30-110-61-31-4-110-72210	VRS Pension Contribution	7,493.76	7,867.80	8,343.84	25,046.00	43,231.00	18,185.00
30-110-61-31-4-110-72300	Group Health and Dental Insurance	4,727.10	5,382.06	5,721.12	9,943.00	9,943.00	.00
30-110-61-31-4-110-72400	VRS Group Life Insurance	604.20	634.32	672.78	2,019.00	3,072.00	1,053.00
30-110-61-31-4-110-72750	VRS Retiree Health Care Credit	545.64	572.88	607.50	1,823.00	3,150.00	1,327.00
30-110-61-31-4-110-73030	Conferences-Student Services	2,868.25	1,079.91	2,577.63	8,000.00	8,000.00	.00
30-110-61-31-4-110-73115	Printing Services	4,654.00	421.61	.00	.00	.00	.00
30-110-61-31-4-110-73245	Professional Development - Tuition Assistance	1,330.38	3,068.22	4,037.05	3,033.00	3,033.00	.00
30-110-61-31-4-110-75201	Postage-Student Mailings	.00	.00	.00	1,100.00	1,100.00	.00
30-110-61-31-4-110-75529	Travel-Itinerant	.00	20.16	215.59	500.00	500.00	.00
30-110-61-31-4-110-76045	Furniture and Equip <\$5,000	.00	.00	.00	750.00	750.00	.00
Program 110 - Regular Instruction Totals		\$71,918.84	\$70,411.11	\$76,145.00	\$217,672.00	\$353,063.00	\$135,391.00
Program 120 - Special Education							
30-110-61-31-4-120-73075	Legal Notices-Special Education	197.68	271.52	173.86	1,500.00	700.00	(800.00)
30-110-61-31-4-120-73225	Professional Development - Conferences	835.29	965.00	901.65	807.00	807.00	.00
30-110-61-31-4-120-76465	Testing Materials-Other	2,121.70	2,992.24	2,726.19	8,000.00	8,000.00	.00
Program 120 - Special Education Totals		\$3,154.67	\$4,228.76	\$3,801.70	\$10,307.00	\$9,507.00	(\$800.00)
Program 140 - Gifted							
30-110-61-31-4-140-73230	Professional Development - Gifted	.00	214.20	905.49	1,290.00	1,290.00	.00
Program 140 - Gifted Totals		\$0.00	\$214.20	\$905.49	\$1,290.00	\$1,290.00	\$0.00
Level 4 - Middle Totals		\$75,073.51	\$74,854.07	\$80,852.19	\$229,269.00	\$363,860.00	\$134,591.00



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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							
30-110-61-31-7-170-71522	Compensation-REWIP Retirees	2,837.23	6,700.80	.00	.00	.00	.00
30-110-61-31-7-170-72100	FICA	217.04	512.60	.00	.00	.00	.00
30-110-61-31-7-170-76435	Supplies - Instructional	48.77	.00	.00	.00	.00	.00
	Program 170 - Adult Totals	\$3,103.04	\$7,213.40	\$0.00	\$0.00	\$0.00	\$0.00
	Level 7 - Adult Totals	\$3,103.04	\$7,213.40	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function 31 - Instr. Sup. - Improve. of Instr. Totals		\$825,398.19	\$932,786.51	\$1,046,767.46	\$1,665,114.00	\$1,883,970.00	\$218,856.00
Sub-Function 41 - Admin. Principals Office							
Level 3 - Secondary							
Program 121 - Alternative Education							
30-110-61-41-3-121-71126	Compensation-Principals	.00	.00	107,616.96	108,682.00	114,420.00	5,738.00
30-110-61-41-3-121-72100	FICA	.00	.00	7,274.71	8,314.00	8,753.00	439.00
30-110-61-41-3-121-72210	VRS Pension Contribution	.00	.00	17,886.00	18,063.00	19,017.00	954.00
30-110-61-41-3-121-72300	Group Health and Dental Insurance	.00	.00	11,442.24	.00	12,000.00	12,000.00
30-110-61-41-3-121-72400	VRS Group Life Insurance	.00	.00	1,442.04	1,456.00	1,350.00	(106.00)
30-110-61-41-3-121-72750	VRS Retiree Health Care Credit	.00	.00	1,302.18	1,315.00	1,384.00	69.00
	Program 121 - Alternative Education Totals	\$0.00	\$0.00	\$146,964.13	\$137,830.00	\$156,924.00	\$19,094.00
	Level 3 - Secondary Totals	\$0.00	\$0.00	\$146,964.13	\$137,830.00	\$156,924.00	\$19,094.00
Sub-Function 41 - Admin. Principals Office Totals		\$0.00	\$0.00	\$146,964.13	\$137,830.00	\$156,924.00	\$19,094.00
Function 61 - Instruction Totals		\$2,731,690.36	\$3,175,400.60	\$7,069,177.56	\$4,850,741.00	\$7,529,814.00	\$2,679,073.00
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	493,485.07	592,053.35	714,086.55	732,761.00	781,324.00	48,563.00
30-110-68-21-9-800-71200	Compensation-OT	1,428.26	2,877.61	939.16	1,400.00	1,400.00	.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							
30-110-68-21-9-800-71625	Compensation-Travel Allowance	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	.00
30-110-68-21-9-800-71665	Bonus Payments To Teachers	.00	11,610.00	.00	.00	.00	.00
30-110-68-21-9-800-72100	FICA	38,553.77	45,504.51	53,342.21	56,255.00	59,970.00	3,715.00
30-110-68-21-9-800-72210	VRS Pension Contribution	70,225.08	78,167.40	97,976.40	85,249.00	90,899.00	5,650.00
30-110-68-21-9-800-72220	VRS Hybrid Pension Contribution	11,550.23	20,083.80	20,432.49	36,535.00	38,957.00	2,422.00
30-110-68-21-9-800-72300	Group Health and Dental Insurance	39,241.52	49,698.54	60,004.80	39,772.00	59,772.00	20,000.00
30-110-68-21-9-800-72400	VRS Group Life Insurance	6,593.22	7,921.44	9,546.70	9,819.00	9,220.00	(599.00)
30-110-68-21-9-800-72510	Hybrid Disability Insurance	165.42	287.64	292.58	.00	.00	.00
30-110-68-21-9-800-72750	VRS Retiree Health Care Credit	5,953.49	7,153.20	8,620.65	8,866.00	9,454.00	588.00
30-110-68-21-9-800-72800	Termination Pay for Vac/Sick Leave	13,052.19	.00	1,262.11	.00	.00	.00
30-110-68-21-9-800-73162	Subscription Offset	.00	(78,083.67)	(4,107.30)	.00	.00	.00
30-110-68-21-9-800-73205	Software Licensing Fees	215,622.45	335,630.69	353,541.10	617,536.00	695,175.00	77,639.00
30-110-68-21-9-800-73225	Professional Development - Conferences	460.00	6,809.00	8,885.04	38,698.00	38,698.00	.00
30-110-68-21-9-800-75529	Travel-Itinerant	965.63	643.82	567.64	1,000.00	1,000.00	.00
30-110-68-21-9-800-76305	ITRT	.00	44.23	.00	.00	.00	.00
30-110-68-21-9-800-76515	Software-Instructional	72,982.98	62,065.21	98,529.68	133,389.00	521,846.00	388,457.00
30-110-68-21-9-800-76535	Network Software	.00	.00	15,714.00	54,608.00	54,608.00	.00
30-110-68-21-9-800-76545	Technology Repair and Replace	25,889.97	244,723.52	102,589.87	186,540.00	187,262.00	722.00
30-110-68-21-9-800-78050	Technology Addl VPSA Eligible	.00	5,701.00	4,009.05	56,900.00	.00	(56,900.00)
30-110-68-21-9-800-78075	Inception of Subscription - Capital Outlay	.00	78,083.67	4,107.30	.00	.00	.00
Program 800 - Technology Totals		\$997,369.28	\$1,472,174.96	\$1,551,540.03	\$2,060,528.00	\$2,550,785.00	\$490,257.00



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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 Totals		\$997,369.28	\$1,472,174.96	\$1,551,540.03	\$2,060,528.00	\$2,550,785.00	\$490,257.00
Sub-Function 21 - Student Guidance Totals		\$997,369.28	\$1,472,174.96	\$1,551,540.03	\$2,060,528.00	\$2,550,785.00	\$490,257.00
Sub-Function 50 - Pupil Transportation (Other)							
Level 9 - District Wide							
Program 800 - Technology							
30-110-68-50-9-800-76041 Technology - Software/Online Content		10,356.00	11,971.00	12,402.00	12,900.00	13,450.00	550.00
Program 800 - Technology Totals		\$10,356.00	\$11,971.00	\$12,402.00	\$12,900.00	\$13,450.00	\$550.00
Level 9 - District Wide Totals		\$10,356.00	\$11,971.00	\$12,402.00	\$12,900.00	\$13,450.00	\$550.00
Sub-Function 50 - Pupil Transportation (Other) Totals		\$10,356.00	\$11,971.00	\$12,402.00	\$12,900.00	\$13,450.00	\$550.00
Function 68 - Technology Totals		\$1,007,725.28	\$1,484,145.96	\$1,563,942.03	\$2,073,428.00	\$2,564,235.00	\$490,807.00
Locations 110 - Central Instruction Totals		\$3,739,415.64	\$4,659,546.56	\$8,633,119.59	\$6,924,169.00	\$10,094,049.00	\$3,169,880.00
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		3,532,764.95	3,859,936.59	3,988,741.94	4,190,133.00	4,419,978.00	229,845.00
30-111-61-10-3-110-71151 Compensation-Instructional Asst		26,460.26	30,781.26	18,580.71	21,000.00	8,873.00	(12,127.00)
30-111-61-10-3-110-71159 Compensation- Accompanist		9,841.50	8,066.25	8,964.00	9,045.00	9,045.00	.00
30-111-61-10-3-110-71182 Compensation-Band Assistants		15,235.02	13,582.22	13,924.82	13,851.00	14,575.00	724.00
30-111-61-10-3-110-71200 Compensation-OT		402.11	1,915.56	780.24	.00	.00	.00
30-111-61-10-3-110-71520 Compensation-Substitutes		151,721.85	183,061.09	142,127.05	105,087.00	105,087.00	.00
30-111-61-10-3-110-71522 Compensation-REWIP Retirees		68,492.69	50,681.81	42,854.06	52,775.00	40,402.00	(12,373.00)
30-111-61-10-3-110-71650 Compensation-NBC Teacher Bonus		52,500.00	52,500.00	42,500.00	55,000.00	55,000.00	.00
30-111-61-10-3-110-71665 Bonus Payments To Teachers		.00	76,173.53	.00	.00	.00	.00
30-111-61-10-3-110-72100 FICA		278,478.80	310,312.51	314,002.76	340,187.00	355,951.00	15,764.00
30-111-61-10-3-110-72210 VRS Pension Contribution		379,546.23	413,167.65	461,387.97	489,923.00	515,253.00	25,330.00



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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							
30-111-61-10-3-110-72220	VRS Hybrid Pension Contribution	209,496.15	218,227.48	188,502.63	200,560.00	220,823.00	20,263.00
30-111-61-10-3-110-72300	Group Health and Dental Insurance	457,997.32	495,372.90	500,640.08	559,315.00	559,315.00	.00
30-111-61-10-3-110-72400	VRS Group Life Insurance	47,491.91	50,897.03	52,397.67	56,429.00	52,260.00	(4,169.00)
30-111-61-10-3-110-72510	Hybrid Disability Insurance	3,000.02	3,125.04	2,699.30	.00	.00	.00
30-111-61-10-3-110-72600	Unemployment Compensation	(409.88)	475.05	.00	.00	.00	.00
30-111-61-10-3-110-72700	Workers Compensation	24,786.00	21,848.28	18,351.99	25,000.00	25,000.00	.00
30-111-61-10-3-110-72750	VRS Retiree Health Care Credit	42,884.03	45,972.06	47,314.32	50,955.00	53,589.00	2,634.00
30-111-61-10-3-110-72800	Termination Pay for Vac/Sick Leave	8,000.00	.00	.00	.00	.00	.00
30-111-61-10-3-110-72850	OPEB ARC	22,918.00	22,259.00	23,353.00	.00	.00	.00
30-111-61-10-3-110-73126	Repair & Maint - Athletic Equipment	3,606.97	3,645.00	3,645.00	8,000.00	8,000.00	.00
30-111-61-10-3-110-73155	Repair/Maint - Piano	335.00	270.00	285.00	350.00	720.00	370.00
30-111-61-10-3-110-73161	Lease Offset	.00	(4,329.60)	(7,297.66)	.00	.00	.00
30-111-61-10-3-110-73165	Repair/Maint - Science	880.00	298.00	880.00	880.00	880.00	.00
30-111-61-10-3-110-73170	Repair/Maint - Tech Ed	1,064.42	1,811.14	.00	.00	.00	.00
30-111-61-10-3-110-73255	Professional Development	5,168.19	660.34	4,952.49	5,000.00	5,000.00	.00
30-111-61-10-3-110-73256	Professional Development - Athletic Training Certifications	850.00	1,000.00	1,000.00	1,000.00	1,000.00	.00
30-111-61-10-3-110-75527	Travel -Student Competition	7,603.06	7,999.93	8,000.00	8,000.00	8,000.00	.00
30-111-61-10-3-110-76015	Allotment	60,740.74	119,510.35	99,824.71	88,060.00	90,155.00	2,095.00
30-111-61-10-3-110-76020	Athletic Training	5,496.72	5,879.75	6,000.00	6,000.00	6,000.00	.00
30-111-61-10-3-110-76045	Furniture and Equip <\$5,000	179,504.49	42,493.19	1,990.68	2,000.00	2,000.00	.00
30-111-61-10-3-110-76075	Registration Guide	1,800.49	1,800.00	3,170.00	3,200.00	3,200.00	.00



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G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs Adopted
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							
30-111-61-10-3-110-76136	Fine Arts	1,346.20	2,046.56	2,055.03	2,056.00	2,056.00	.00
30-111-61-10-3-110-76137	Ceramics	3,102.83	3,347.61	3,301.99	3,400.00	4,000.00	600.00
30-111-61-10-3-110-76138	Graphic Arts	1,201.97	1,200.00	1,200.00	1,200.00	1,200.00	.00
30-111-61-10-3-110-76140	Health Sciences	.00	.00	11,000.00	35,900.00	5,900.00	(30,000.00)
30-111-61-10-3-110-76160	Auto Body	7,342.19	10,680.16	10,741.28	10,653.00	10,653.00	.00
30-111-61-10-3-110-76165	Auto Service Tech	17,538.82	8,867.00	5,284.00	6,284.00	6,284.00	.00
30-111-61-10-3-110-76167	Career & Tech Ed - STATE	11,569.13	12,935.67	11,812.72	12,936.00	11,813.00	(1,123.00)
30-111-61-10-3-110-76170	Band	8,975.00	8,975.00	8,974.48	13,200.00	22,400.00	9,200.00
30-111-61-10-3-110-76180	Black History Month	1,037.03	1,497.90	2,252.99	2,500.00	2,500.00	.00
30-111-61-10-3-110-76185	Business Education	.00	562.04	569.42	570.00	570.00	.00
30-111-61-10-3-110-76190	Career Communications	1,147.54	1,009.24	1,210.56	1,215.00	1,215.00	.00
30-111-61-10-3-110-76205	Career/Tech Ed	2,508.19	3,005.62	5,107.25	5,232.00	5,232.00	.00
30-111-61-10-3-110-76215	Choir	3,210.81	3,174.31	3,164.98	3,224.00	3,224.00	.00
30-111-61-10-3-110-76231	Computer Science	290.08	872.00	844.97	872.00	872.00	.00
30-111-61-10-3-110-76232	Cosmetology	5,990.20	6,007.00	8,422.43	8,413.00	8,413.00	.00
30-111-61-10-3-110-76235	Drama	1,985.00	2,026.78	1,887.06	2,195.00	2,195.00	.00
30-111-61-10-3-110-76236	Diesel Program	967.81	1,000.00	1,000.00	.00	.00	.00
30-111-61-10-3-110-76249	Educator Rising	.00	.00	.00	.00	6,000.00	6,000.00
30-111-61-10-3-110-76255	English	1,041.65	1,061.00	1,059.75	1,061.00	2,061.00	1,000.00
30-111-61-10-3-110-76260	Family and Consumer Science	3,303.00	3,303.00	5,500.00	11,500.00	15,500.00	4,000.00
30-111-61-10-3-110-76270	Foreign Language	268.12	239.33	347.19	349.00	354.00	5.00



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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							
30-111-61-10-3-110-76275	Freshman Transition	1,506.17	2,500.00	5,634.27	5,650.00	.00	(5,650.00)
30-111-61-10-3-110-76276	Student Transition Team	.00	.00	.00	.00	5,650.00	5,650.00
30-111-61-10-3-110-76286	Guitar & Keyboard	.00	.00	.00	.00	1,000.00	1,000.00
30-111-61-10-3-110-76290	Health	313.23	425.67	425.00	450.00	450.00	.00
30-111-61-10-3-110-76295	Advanced Programs	89,587.75	98,799.07	101,390.84	130,440.00	145,000.00	14,560.00
30-111-61-10-3-110-76340	Marketing Education	317.61	323.75	324.00	324.00	324.00	.00
30-111-61-10-3-110-76345	Mathematics	769.80	793.06	797.20	799.00	799.00	.00
30-111-61-10-3-110-76360	Physical Education	777.89	700.11	694.11	1,250.00	1,250.00	.00
30-111-61-10-3-110-76380	Science	9,610.00	9,652.71	9,604.21	9,610.00	9,610.00	.00
30-111-61-10-3-110-76385	Social Studies	371.84	993.29	1,000.00	1,000.00	1,000.00	.00
30-111-61-10-3-110-76386	Spirit Club	198.49	296.24	264.21	.00	.00	.00
30-111-61-10-3-110-76387	Student Council	207.39	300.00	299.07	.00	.00	.00
30-111-61-10-3-110-76455	Testing Materials-Assessment	.00	.00	.00	.00	1,000.00	1,000.00
30-111-61-10-3-110-76470	Welding	5,732.82	6,946.37	7,705.59	8,412.00	8,412.00	.00
30-111-61-10-3-110-76483	Yearbook	10,000.00	8,827.00	9,903.51	10,000.00	10,000.00	.00
30-111-61-10-3-110-76515	Software-Instructional	16,900.20	21,242.50	21,886.22	21,742.00	21,742.00	.00
30-111-61-10-3-110-76530	Computer Supplies	7,066.85	7,194.98	7,396.60	7,924.00	8,398.00	474.00
30-111-61-10-3-110-78005	Auto Service Tech > \$5,000	26,900.00	29,215.50	.00	.00	.00	.00
30-111-61-10-3-110-78070	Inception of Lease - Capital Outlay	.00	32,812.78	.00	.00	.00	.00
Program 110 - Regular Instruction Totals		\$5,841,742.65	\$6,332,226.66	\$6,242,633.69	\$6,612,111.00	\$6,887,183.00	\$275,072.00



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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	501,799.00	541,095.93	633,510.73	630,457.00	769,561.00	139,104.00
30-111-61-10-3-120-71151	Compensation-Instructional Asst	74,120.33	89,819.25	107,940.23	97,283.00	104,032.00	6,749.00
30-111-61-10-3-120-71200	Compensation-OT	40.55	50.40	184.81	.00	.00	.00
30-111-61-10-3-120-71520	Compensation-Substitutes	85.75	439.72	.00	.00	.00	.00
30-111-61-10-3-120-71665	Bonus Payments To Teachers	.00	26,316.00	.00	.00	.00	.00
30-111-61-10-3-120-72100	FICA	42,098.79	49,145.85	55,159.80	55,672.00	66,830.00	11,158.00
30-111-61-10-3-120-72210	VRS Pension Contribution	23,246.20	24,961.30	26,979.05	36,285.00	43,557.00	7,272.00
30-111-61-10-3-120-72220	VRS Hybrid Pension Contribution	72,808.05	80,074.91	94,832.50	84,665.00	101,634.00	16,969.00
30-111-61-10-3-120-72300	Group Health and Dental Insurance	87,698.37	93,725.94	120,580.86	73,106.00	73,106.00	.00
30-111-61-10-3-120-72400	VRS Group Life Insurance	7,744.38	8,468.50	9,821.13	9,752.00	10,308.00	556.00
30-111-61-10-3-120-72510	Hybrid Disability Insurance	1,042.77	1,146.50	1,357.97	.00	.00	.00
30-111-61-10-3-120-72600	Unemployment Compensation	.00	41.53	.00	.00	.00	.00
30-111-61-10-3-120-72750	VRS Retiree Health Care Credit	6,993.08	7,647.20	8,868.44	8,806.00	10,308.00	1,502.00
30-111-61-10-3-120-76431	Special Ed - General	1,560.88	1,484.15	1,592.73	1,600.00	1,700.00	100.00
Program 120 - Special Education Totals		\$819,238.15	\$924,417.18	\$1,060,828.25	\$997,626.00	\$1,181,036.00	\$183,410.00
Program 127 - Regional Sp Ed Program							
30-111-61-10-3-127-72100	FICA	15.83	.00	8.42	.00	.00	.00
Program 127 - Regional Sp Ed Program Totals		\$15.83	\$0.00	\$8.42	\$0.00	\$0.00	\$0.00
Program 130 - Vocational							
30-111-61-10-3-130-71120	Compensation-Instructional Salaries	645,161.00	727,698.94	830,028.96	779,570.00	890,901.00	111,331.00
30-111-61-10-3-130-71650	Compensation-NBC Teacher Bonus	.00	.00	2,500.00	.00	.00	.00
30-111-61-10-3-130-71665	Bonus Payments To Teachers	.00	18,576.00	.00	.00	.00	.00



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G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs Adopted
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							
30-111-61-10-3-130-72100	FICA	45,194.26	53,010.20	58,257.04	59,637.00	68,154.00	8,517.00
30-111-61-10-3-130-72210	VRS Pension Contribution	83,268.02	73,812.30	78,095.36	90,695.00	103,647.00	12,952.00
30-111-61-10-3-130-72220	VRS Hybrid Pension Contribution	25,839.90	46,293.64	59,197.93	38,869.00	44,420.00	5,551.00
30-111-61-10-3-130-72300	Group Health and Dental Insurance	96,137.46	115,301.80	128,910.16	83,211.00	83,211.00	.00
30-111-61-10-3-130-72400	VRS Group Life Insurance	8,796.81	9,683.70	11,069.29	10,446.00	10,513.00	67.00
30-111-61-10-3-130-72510	Hybrid Disability Insurance	370.10	657.20	846.79	.00	.00	.00
30-111-61-10-3-130-72750	VRS Retiree Health Care Credit	7,943.51	8,744.10	9,995.50	9,433.00	10,780.00	1,347.00
30-111-61-10-3-130-72800	Termination Pay for Vac/Sick Leave	1,675.33	.00	.00	.00	.00	.00
Program 130 - Vocational Totals		\$914,386.39	\$1,053,777.88	\$1,178,901.03	\$1,071,861.00	\$1,211,626.00	\$139,765.00
Program 150 - Other							
30-111-61-10-3-150-71120	Compensation-Instructional Salaries	89,791.25	102,575.76	109,298.22	113,415.00	127,566.00	14,151.00
30-111-61-10-3-150-71200	Compensation-OT	155.08	.00	.00	.00	.00	.00
30-111-61-10-3-150-71620	Compensation-Extracurricular Supplements	357,968.23	376,640.51	384,380.64	400,890.00	422,721.00	21,831.00
30-111-61-10-3-150-71665	Bonus Payments To Teachers	.00	2,211.47	.00	.00	.00	.00
30-111-61-10-3-150-72100	FICA	37,020.41	39,816.75	37,783.91	39,344.00	42,097.00	2,753.00
30-111-61-10-3-150-72210	VRS Pension Contribution	5,310.48	5,653.32	6,023.84	5,655.00	6,360.00	705.00
30-111-61-10-3-150-72220	VRS Hybrid Pension Contribution	9,811.78	11,394.72	12,141.60	13,195.00	14,841.00	1,646.00
30-111-61-10-3-150-72300	Group Health and Dental Insurance	3,312.72	3,767.28	4,004.76	8,560.00	8,560.00	.00
30-111-61-10-3-150-72400	VRS Group Life Insurance	1,219.28	1,374.48	1,464.54	1,520.00	1,505.00	(15.00)
30-111-61-10-3-150-72510	Hybrid Disability Insurance	140.47	163.20	173.74	.00	.00	.00
30-111-61-10-3-150-72750	VRS Retiree Health Care Credit	1,100.98	1,241.16	1,322.46	1,372.00	1,544.00	172.00



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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	89,793.97	78,997.00	78,779.56	78,997.00	109,000.00	30,003.00
Program 150 - Other Totals		\$595,624.65	\$623,835.65	\$635,373.27	\$662,948.00	\$734,194.00	\$71,246.00
Level 3 - Secondary Totals		\$8,171,007.67	\$8,934,257.37	\$9,117,744.66	\$9,344,546.00	\$10,014,039.00	\$669,493.00
Sub-Function 10 - Classroom Instruction Totals		\$8,171,007.67	\$8,934,257.37	\$9,117,744.66	\$9,344,546.00	\$10,014,039.00	\$669,493.00
Sub-Function 21 - Student Guidance							
Level 3 - Secondary							
Program 110 - Regular Instruction							
30-111-61-21-3-110-71124	Compensation-Guidance Counselors	282,281.77	303,238.75	322,610.18	340,342.00	356,144.00	15,802.00
30-111-61-21-3-110-71150	Compensation-Clerical	38,745.43	44,441.90	47,163.27	50,004.00	53,565.00	3,561.00
30-111-61-21-3-110-71200	Compensation-OT	341.13	739.99	739.38	.00	.00	.00
30-111-61-21-3-110-71665	Bonus Payments To Teachers	.00	7,353.00	.00	.00	.00	.00
30-111-61-21-3-110-72100	FICA	23,883.80	26,454.26	27,649.79	29,861.00	31,343.00	1,482.00
30-111-61-21-3-110-72210	VRS Pension Contribution	43,571.36	47,753.55	50,783.95	45,413.00	47,666.00	2,253.00
30-111-61-21-3-110-72220	VRS Hybrid Pension Contribution	9,409.27	10,016.70	10,683.34	19,463.00	20,428.00	965.00
30-111-61-21-3-110-72300	Group Health and Dental Insurance	36,444.77	40,840.33	42,940.61	34,470.00	34,470.00	.00
30-111-61-21-3-110-72400	VRS Group Life Insurance	4,271.64	4,657.79	4,955.77	5,231.00	4,835.00	(396.00)
30-111-61-21-3-110-72510	Hybrid Disability Insurance	134.71	143.45	152.95	.00	.00	.00
30-111-61-21-3-110-72750	VRS Retiree Health Care Credit	3,857.22	4,205.97	4,475.04	4,723.00	4,957.00	234.00
30-111-61-21-3-110-76285	Guidance	781.52	818.28	817.12	865.00	865.00	.00
Program 110 - Regular Instruction Totals		\$443,722.62	\$490,663.97	\$512,971.40	\$530,372.00	\$554,273.00	\$23,901.00
Program 120 - Special Education							
30-111-61-21-3-120-71124	Compensation-Guidance Counselors	14,856.94	15,959.93	16,979.48	.00	.00	.00
30-111-61-21-3-120-71150	Compensation-Clerical	2,039.23	2,339.05	2,482.28	.00	.00	.00



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G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs Adopted
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							
30-111-61-21-3-120-71200	Compensation-OT	17.95	38.95	38.92	.00	.00	.00
30-111-61-21-3-120-71665	Bonus Payments To Teachers	.00	387.00	.00	.00	.00	.00
30-111-61-21-3-120-72100	FICA	1,257.04	1,392.33	1,455.25	.00	.00	.00
30-111-61-21-3-120-72210	VRS Pension Contribution	2,293.23	2,513.35	2,672.84	.00	.00	.00
30-111-61-21-3-120-72220	VRS Hybrid Pension Contribution	495.23	527.20	562.28	.00	.00	.00
30-111-61-21-3-120-72300	Group Health and Dental Insurance	1,918.15	2,149.49	2,260.03	.00	.00	.00
30-111-61-21-3-120-72400	VRS Group Life Insurance	224.82	245.15	260.83	.00	.00	.00
30-111-61-21-3-120-72510	Hybrid Disability Insurance	7.09	7.55	8.05	.00	.00	.00
30-111-61-21-3-120-72750	VRS Retiree Health Care Credit	203.01	221.37	235.53	.00	.00	.00
30-111-61-21-3-120-76285	Guidance	41.13	43.08	43.01	.00	.00	.00
Program 120 - Special Education Totals		\$23,353.82	\$25,824.45	\$26,998.50	\$0.00	\$0.00	\$0.00
Level 3 - Secondary Totals		\$467,076.44	\$516,488.42	\$539,969.90	\$530,372.00	\$554,273.00	\$23,901.00
Sub-Function 21 - Student Guidance Totals		\$467,076.44	\$516,488.42	\$539,969.90	\$530,372.00	\$554,273.00	\$23,901.00
Sub-Function 32 - Instr. Sup. - Media Services							
Level 3 - Secondary							
Program 110 - Regular Instruction							
30-111-61-32-3-110-71122	Compensation-Librarians	109,409.25	117,990.46	125,132.56	125,599.00	138,252.00	12,653.00
30-111-61-32-3-110-71152	Compensation - Media Clerk	21,012.89	24,636.16	26,402.94	26,434.00	25,166.00	(1,268.00)
30-111-61-32-3-110-71650	Compensation-NBC Teacher Bonus	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	.00
30-111-61-32-3-110-71665	Bonus Payments To Teachers	.00	3,096.00	.00	.00	.00	.00
30-111-61-32-3-110-72100	FICA	8,894.12	9,971.53	10,660.53	12,013.00	12,884.00	871.00
30-111-61-32-3-110-72210	VRS Pension Contribution	18,045.00	19,210.10	20,488.54	17,688.00	19,012.00	1,324.00
30-111-61-32-3-110-72220	VRS Hybrid Pension Contribution	3,493.00	4,102.14	4,358.86	7,580.00	8,148.00	568.00



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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							
30-111-61-32-3-110-72300	Group Health and Dental Insurance	24,044.72	28,481.44	29,868.00	23,665.00	23,665.00	.00
30-111-61-32-3-110-72400	VRS Group Life Insurance	1,736.50	1,879.60	2,003.36	2,037.00	1,928.00	(109.00)
30-111-61-32-3-110-72510	Hybrid Disability Insurance	50.00	58.70	62.42	.00	.00	.00
30-111-61-32-3-110-72750	VRS Retiree Health Care Credit	1,568.00	1,697.20	1,808.98	1,840.00	1,977.00	137.00
30-111-61-32-3-110-73015	Binding Services	1,260.00	1,260.00	.00	.00	.00	.00
30-111-61-32-3-110-76155	Audio Visual Media	2,160.00	2,170.94	.00	.00	.00	.00
30-111-61-32-3-110-76325	Library Books and Supplies	9,245.81	10,012.00	17,849.48	17,912.00	20,337.00	2,425.00
30-111-61-32-3-110-76330	Library Reference Materials	5,233.89	4,482.00	.00	.00	.00	.00
Program 110 - Regular Instruction Totals		\$211,153.18	\$234,048.27	\$243,635.67	\$239,768.00	\$256,369.00	\$16,601.00
Level 3 - Secondary Totals		\$211,153.18	\$234,048.27	\$243,635.67	\$239,768.00	\$256,369.00	\$16,601.00
Sub-Function 32 - Instr. Sup. - Media Services Totals		\$211,153.18	\$234,048.27	\$243,635.67	\$239,768.00	\$256,369.00	\$16,601.00
Sub-Function 41 - Admin. Principals Office							
Level 3 - Secondary							
Program 110 - Regular Instruction							
30-111-61-41-3-110-71126	Compensation-Principals	126,810.96	133,158.00	133,891.02	135,216.00	144,844.00	9,628.00
30-111-61-41-3-110-71127	Compensation-Asst Principals	219,193.56	230,152.56	249,269.28	251,721.00	254,134.00	2,413.00
30-111-61-41-3-110-71150	Compensation-Clerical	157,591.35	179,653.45	192,713.98	193,746.00	207,542.00	13,796.00
30-111-61-41-3-110-71200	Compensation-OT	1,982.69	3,113.34	1,415.24	2,500.00	2,500.00	.00
30-111-61-41-3-110-71520	Compensation-Substitutes	3,376.32	310.28	299.40	.00	.00	.00
30-111-61-41-3-110-71665	Bonus Payments To Teachers	.00	13,158.00	.00	.00	.00	.00
30-111-61-41-3-110-72100	FICA	36,823.63	40,884.13	42,340.05	44,613.00	46,590.00	1,977.00
30-111-61-41-3-110-72210	VRS Pension Contribution	73,493.07	79,775.10	67,585.46	67,557.00	70,563.00	3,006.00



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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							
30-111-61-41-3-110-72220	VRS Hybrid Pension Contribution	10,608.19	10,291.95	28,009.72	28,953.00	30,241.00	1,288.00
30-111-61-41-3-110-72300	Group Health and Dental Insurance	60,551.12	63,710.38	77,786.19	63,106.00	63,106.00	.00
30-111-61-41-3-110-72400	VRS Group Life Insurance	6,780.83	7,261.91	7,707.28	7,781.00	7,157.00	(624.00)
30-111-61-41-3-110-72510	Hybrid Disability Insurance	151.94	147.36	401.10	.00	.00	.00
30-111-61-41-3-110-72750	VRS Retiree Health Care Credit	6,122.85	6,557.04	6,959.68	7,026.00	7,339.00	313.00
30-111-61-41-3-110-72800	Termination Pay for Vac/Sick Leave	1,156.95	3,927.92	.00	.00	.00	.00
30-111-61-41-3-110-73160	Repair/Maint - School Office Equipment	.00	.00	203.65	.00	.00	.00
30-111-61-41-3-110-75201	Postage-Student Mailings	2,776.78	4,299.89	4,463.69	4,300.00	6,000.00	1,700.00
30-111-61-41-3-110-75521	Travel-Principals	3,619.25	3,600.00	2,221.54	3,600.00	3,600.00	.00
30-111-61-41-3-110-75803	Dues-Accreditation	1,414.00	1,578.00	2,306.00	2,574.00	2,574.00	.00
30-111-61-41-3-110-76230	Commencement	8,854.29	10,863.39	8,840.31	11,850.00	11,850.00	.00
Program 110 - Regular Instruction Totals		\$721,307.78	\$792,442.70	\$826,413.59	\$824,543.00	\$858,040.00	\$33,497.00
Level 3 - Secondary Totals		\$721,307.78	\$792,442.70	\$826,413.59	\$824,543.00	\$858,040.00	\$33,497.00
Sub-Function 41 - Admin. Principals Office Totals		\$721,307.78	\$792,442.70	\$826,413.59	\$824,543.00	\$858,040.00	\$33,497.00
Function 61 - Instruction Totals		\$9,570,545.07	\$10,477,236.76	\$10,727,763.82	\$10,939,229.00	\$11,682,721.00	\$743,492.00
Function 62 - Administration, Attend. & Health							
Sub-Function 62 - Admin, Attend. & Health							
Level 9 - District Wide							
Program 222 - Health Services							
30-111-62-62-9-222-76100	Supplies - Nursing	543.36	552.74	558.03	556.00	800.00	244.00
Program 222 - Health Services Totals		\$543.36	\$552.74	\$558.03	\$556.00	\$800.00	\$244.00
Level 9 - District Wide Totals		\$543.36	\$552.74	\$558.03	\$556.00	\$800.00	\$244.00
Sub-Function 62 - Admin, Attend. & Health Totals		\$543.36	\$552.74	\$558.03	\$556.00	\$800.00	\$244.00
Function 62 - Administration, Attend. & Health Totals		\$543.36	\$552.74	\$558.03	\$556.00	\$800.00	\$244.00



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G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs Adopted
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							
30-111-64-64-9-420-71190	Compensation-Custodians	268,533.50	269,488.93	328,107.47	403,354.00	242,476.00	(160,878.00)
30-111-64-64-9-420-71200	Compensation-OT	31,196.44	35,759.56	17,911.38	25,000.00	25,000.00	.00
30-111-64-64-9-420-71520	Compensation-Substitutes	3,667.04	6,955.20	5,171.71	7,000.00	7,000.00	.00
30-111-64-64-9-420-71665	Bonus Payments To Teachers	.00	13,158.00	.00	.00	.00	.00
30-111-64-64-9-420-72100	FICA	22,543.88	23,845.21	25,746.55	33,305.00	20,997.00	(12,308.00)
30-111-64-64-9-420-72210	VRS Pension Contribution	7,642.92	8,571.36	8,761.47	14,740.00	14,698.00	(42.00)
30-111-64-64-9-420-72220	VRS Hybrid Pension Contribution	4,301.68	3,619.77	4,765.74	6,317.00	6,300.00	(17.00)
30-111-64-64-9-420-72300	Group Health and Dental Insurance	50,360.10	45,833.38	50,662.38	87,217.00	35,000.00	(52,217.00)
30-111-64-64-9-420-72400	VRS Group Life Insurance	3,321.75	3,348.91	4,285.60	5,405.00	2,861.00	(2,544.00)
30-111-64-64-9-420-72510	Hybrid Disability Insurance	898.98	878.13	1,310.69	.00	.00	.00
30-111-64-64-9-420-72700	Workers Compensation	2,923.00	1,491.35	1,252.70	3,000.00	3,000.00	.00
30-111-64-64-9-420-72750	VRS Retiree Health Care Credit	2,850.81	2,821.48	3,600.22	4,528.00	2,746.00	(1,782.00)
30-111-64-64-9-420-72800	Termination Pay for Vac/Sick Leave	1,259.69	.00	2,949.18	.00	.00	.00
30-111-64-64-9-420-72850	OPEB ARC	2,575.00	1,519.00	1,748.00	.00	.00	.00
30-111-64-64-9-420-73180	Repair/Maint - Other Contracted	288,493.08	118,520.76	93,753.15	34,776.00	146,275.00	111,499.00
30-111-64-64-9-420-74900	Building Maintenance -City	145,571.15	212,674.75	236,159.30	150,000.00	167,333.00	17,333.00
30-111-64-64-9-420-75001	Telecom/ Internet Services	7,518.83	6,753.54	6,708.32	8,000.00	7,224.00	(776.00)
30-111-64-64-9-420-75004	Utilities - Electric	301,987.20	304,527.33	356,429.88	319,200.00	379,368.00	60,168.00
30-111-64-64-9-420-75005	Utilities - Natural Gas	46,280.16	67,653.08	56,939.18	60,000.00	61,035.00	1,035.00
30-111-64-64-9-420-75009	Utilities - Water and Sewer	80,037.24	53,481.50	60,872.12	65,000.00	69,550.00	4,550.00
30-111-64-64-9-420-76055	Machines, Equipment and Tools <\$5,000	.00	5,764.55	.00	1,800.00	1,800.00	.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							
30-111-64-9-420-76110	Supplies - Operational	43,655.45	43,703.02	47,097.44	25,000.00	25,000.00	.00
	Program 420 - Building Services Totals	\$1,315,617.90	\$1,230,368.81	\$1,314,232.48	\$1,253,642.00	\$1,217,663.00	(\$35,979.00)
Program 430 - Grounds Services							
30-111-64-9-430-74910	Grounds Maintenance-City	44,016.33	45,398.17	64,273.81	46,515.00	46,515.00	.00
	Program 430 - Grounds Services Totals	\$44,016.33	\$45,398.17	\$64,273.81	\$46,515.00	\$46,515.00	\$0.00
	Level 9 - District Wide Totals	\$1,359,634.23	\$1,275,766.98	\$1,378,506.29	\$1,300,157.00	\$1,264,178.00	(\$35,979.00)
	Sub-Function 64 - Operation & Maintenance Totals	\$1,359,634.23	\$1,275,766.98	\$1,378,506.29	\$1,300,157.00	\$1,264,178.00	(\$35,979.00)
	Function 64 - Operation & Maintenance Totals	\$1,359,634.23	\$1,275,766.98	\$1,378,506.29	\$1,300,157.00	\$1,264,178.00	(\$35,979.00)
Function 68 - Technology							
Sub-Function 10 - Classroom Instruction							
Level 9 - District Wide							
Program 800 - Technology							
30-111-68-10-9-800-71139	Compensation-ITRT	44,718.84	37,359.00	45,937.91	46,119.00	48,732.00	2,613.00
30-111-68-10-9-800-71665	Bonus Payments To Teachers	.00	774.00	.00	.00	.00	.00
30-111-68-10-9-800-72100	FICA	3,401.32	2,851.10	3,515.79	3,528.00	3,728.00	200.00
30-111-68-10-9-800-72210	VRS Pension Contribution	6,282.30	7,256.15	7,632.11	7,665.00	8,099.00	434.00
30-111-68-10-9-800-72300	Group Health and Dental Insurance	3,833.80	3,976.06	4,530.96	4,971.00	4,971.00	.00
30-111-68-10-9-800-72400	VRS Group Life Insurance	506.50	584.98	615.33	618.00	575.00	(43.00)
30-111-68-10-9-800-72750	VRS Retiree Health Care Credit	457.40	528.22	555.63	558.00	590.00	32.00
30-111-68-10-9-800-76305	ITRT	910.18	855.77	899.87	900.00	900.00	.00
30-111-68-10-9-800-76545	Technology Repair and Replace	5,516.92	34,847.23	24,608.82	4,050.00	4,050.00	.00
30-111-68-10-9-800-78050	Technology Addl VPSA Eligible	200,064.95	60,524.14	228,237.85	180,000.00	.00	(180,000.00)
	Program 800 - Technology Totals	\$265,692.21	\$149,556.65	\$316,534.27	\$248,409.00	\$71,645.00	(\$176,764.00)
	Level 9 - District Wide Totals	\$265,692.21	\$149,556.65	\$316,534.27	\$248,409.00	\$71,645.00	(\$176,764.00)
	Sub-Function 10 - Classroom Instruction Totals	\$265,692.21	\$149,556.65	\$316,534.27	\$248,409.00	\$71,645.00	(\$176,764.00)
	Function 68 - Technology Totals	\$265,692.21	\$149,556.65	\$316,534.27	\$248,409.00	\$71,645.00	(\$176,764.00)



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G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund							
EXPENSE							
Locations 111 - Salem High School Totals		\$11,196,414.87	\$11,903,113.13	\$12,423,362.41	\$12,488,351.00	\$13,019,344.00	\$530,993.00
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	3,135,730.19	3,088,918.54	3,238,023.79	3,395,778.00	3,578,521.00	182,743.00
30-112-61-10-4-110-71151	Compensation-Instructional Asst	72,979.29	81,653.38	96,480.47	97,755.00	132,275.00	34,520.00
30-112-61-10-4-110-71159	Compensation- Accompanist	3,996.00	6,831.00	6,480.00	6,750.00	6,750.00	.00
30-112-61-10-4-110-71200	Compensation-OT	191.73	595.56	709.11	.00	.00	.00
30-112-61-10-4-110-71520	Compensation-Substitutes	89,335.98	122,345.28	86,256.47	70,000.00	70,000.00	.00
30-112-61-10-4-110-71522	Compensation-REWIP Retirees	49,222.13	42,563.23	38,105.64	64,877.00	78,409.00	13,532.00
30-112-61-10-4-110-71650	Compensation-NBC Teacher Bonus	10,000.00	5,000.00	5,000.00	7,500.00	7,500.00	.00
30-112-61-10-4-110-71665	Bonus Payments To Teachers	.00	56,928.00	.00	.00	.00	.00
30-112-61-10-4-110-72100	FICA	245,342.27	248,705.98	255,019.74	278,663.00	296,319.00	17,656.00
30-112-61-10-4-110-72210	VRS Pension Contribution	438,773.49	405,682.18	439,787.98	406,438.00	430,756.00	24,318.00
30-112-61-10-4-110-72220	VRS Hybrid Pension Contribution	87,578.21	113,819.42	105,842.95	164,781.00	184,610.00	19,829.00
30-112-61-10-4-110-72300	Group Health and Dental Insurance	375,817.70	401,989.02	401,258.00	397,223.00	397,223.00	.00
30-112-61-10-4-110-72400	VRS Group Life Insurance	42,691.74	41,980.28	43,078.55	46,813.00	43,690.00	(3,123.00)
30-112-61-10-4-110-72510	Hybrid Disability Insurance	1,299.34	1,646.86	1,531.35	.00	.00	.00
30-112-61-10-4-110-72700	Workers Compensation	17,234.00	14,913.50	12,526.96	20,000.00	20,000.00	.00
30-112-61-10-4-110-72750	VRS Retiree Health Care Credit	38,550.77	37,907.53	38,899.33	42,272.00	44,801.00	2,529.00
30-112-61-10-4-110-72800	Termination Pay for Vac/Sick Leave	28,700.00	7,740.00	14,701.20	.00	.00	.00
30-112-61-10-4-110-72850	OPEB ARC	15,064.00	15,193.00	14,982.00	.00	.00	.00
30-112-61-10-4-110-73126	Repair & Maint - Athletic Equipment	6,093.00	3,052.00	3,137.00	4,692.00	7,192.00	2,500.00
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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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	240.32	234.47	239.97	.00	.00	.00
30-112-61-10-4-110-73145	Repair/Maint - Family and Consumer Science	59.08	83.93	348.34	706.00	750.00	44.00
30-112-61-10-4-110-73148	Repair & Maint - Foreign Language Dept	318.65	320.89	325.58	.00	.00	.00
30-112-61-10-4-110-73150	Repair/Maint - Math	1,963.25	1,959.98	1,937.74	.00	.00	.00
30-112-61-10-4-110-73154	Repair & Maint - PE Equipment	.00	209.49	279.15	.00	.00	.00
30-112-61-10-4-110-73155	Repair/Maint - Piano	280.00	61.00	.00	280.00	280.00	.00
30-112-61-10-4-110-73162	Subscription Offset	.00	.00	(6,000.00)	.00	.00	.00
30-112-61-10-4-110-73165	Repair/Maint - Science	539.68	.00	2,384.76	.00	.00	.00
30-112-61-10-4-110-73175	Repair/Maint- Computer	340.90	244.97	225.73	.00	.00	.00
30-112-61-10-4-110-73255	Professional Development	199.40	49.99	200.00	200.00	200.00	.00
30-112-61-10-4-110-76010	Agenda Books	1,850.88	3,264.31	1,828.27	3,394.00	3,394.00	.00
30-112-61-10-4-110-76015	Allotment	36,889.19	36,899.31	45,067.52	44,800.00	44,319.00	(481.00)
30-112-61-10-4-110-76045	Furniture and Equip <\$5,000	2,920.45	8,162.57	1,435.68	4,127.00	4,127.00	.00
30-112-61-10-4-110-76075	Registration Guide	.00	299.59	.00	300.00	300.00	.00
30-112-61-10-4-110-76085	School Improvement	84.72	100.00	100.00	100.00	100.00	.00
30-112-61-10-4-110-76090	Student Recognition	524.29	843.00	5,527.69	5,620.00	5,620.00	.00
30-112-61-10-4-110-76135	Art Supplies and Equipment <\$5,000	2,496.59	2,748.62	3,000.79	3,000.00	3,500.00	500.00
30-112-61-10-4-110-76170	Band	25,077.45	12,090.09	6,934.50	7,000.00	7,000.00	.00
30-112-61-10-4-110-76185	Business Education	1,258.21	1,260.74	1,259.72	1,500.00	1,500.00	.00
30-112-61-10-4-110-76215	Choir	1,944.24	2,218.11	2,212.96	1,940.00	1,940.00	.00
30-112-61-10-4-110-76235	Drama	.00	.00	383.61	410.00	410.00	.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							
30-112-61-10-4-110-76260	Family and Consumer Science	4,081.78	4,437.30	5,201.61	6,000.00	7,000.00	1,000.00
30-112-61-10-4-110-76270	Foreign Language	184.84	193.37	197.00	472.00	472.00	.00
30-112-61-10-4-110-76290	Health	739.30	519.62	99.89	486.00	486.00	.00
30-112-61-10-4-110-76300	Intro to Computers	796.68	839.00	836.68	839.00	839.00	.00
30-112-61-10-4-110-76320	Language Arts	3,544.71	4,434.94	4,368.62	4,442.00	4,442.00	.00
30-112-61-10-4-110-76345	Mathematics	1,238.27	1,244.71	1,247.89	2,812.00	2,812.00	.00
30-112-61-10-4-110-76360	Physical Education	826.85	559.34	888.28	840.00	840.00	.00
30-112-61-10-4-110-76380	Science	1,405.59	4,182.46	1,869.69	3,800.00	3,800.00	.00
30-112-61-10-4-110-76385	Social Studies	762.98	711.14	1,050.53	1,000.00	1,000.00	.00
30-112-61-10-4-110-76440	Technology Education	6,097.60	6,501.58	6,645.21	6,503.00	6,503.00	.00
30-112-61-10-4-110-76515	Software-Instructional	9,053.96	7,845.65	9,901.66	10,470.00	10,470.00	.00
30-112-61-10-4-110-76530	Computer Supplies	4,036.78	4,895.91	5,283.36	5,325.00	5,325.00	.00
30-112-61-10-4-110-78075	Inception of Subscription - Capital Outlay	.00	.00	6,000.00	.00	.00	.00
Program 110 - Regular Instruction Totals		\$4,771,356.48	\$4,807,880.84	\$4,916,102.97	\$5,122,908.00	\$5,418,475.00	\$295,567.00
Program 120 - Special Education							
30-112-61-10-4-120-71120	Compensation-Instructional Salaries	279,535.33	246,382.01	366,780.52	433,240.00	600,028.00	166,788.00
30-112-61-10-4-120-71151	Compensation-Instructional Asst	65,822.59	95,406.87	124,181.12	162,155.00	226,451.00	64,296.00
30-112-61-10-4-120-71520	Compensation-Substitutes	686.00	6,236.32	1,235.19	.00	.00	.00
30-112-61-10-4-120-71522	Compensation-REWIP Retirees	2,982.51	2,375.58	.00	.00	.00	.00
30-112-61-10-4-120-71665	Bonus Payments To Teachers	.00	20,124.00	.00	.00	.00	.00
30-112-61-10-4-120-72100	FICA	26,186.17	28,202.57	36,841.36	45,548.00	63,226.00	17,678.00



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G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs Adopted
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							
30-112-61-10-4-120-72210	VRS Pension Contribution	31,814.46	24,810.30	22,844.82	29,686.00	41,208.00	11,522.00
30-112-61-10-4-120-72220	VRS Hybrid Pension Contribution	27,863.24	32,272.95	47,575.08	69,268.00	96,153.00	26,885.00
30-112-61-10-4-120-72300	Group Health and Dental Insurance	51,477.36	53,537.97	74,212.97	51,249.00	51,249.00	.00
30-112-61-10-4-120-72400	VRS Group Life Insurance	4,811.56	4,602.48	5,677.68	7,978.00	9,752.00	1,774.00
30-112-61-10-4-120-72510	Hybrid Disability Insurance	398.94	462.17	681.29	.00	.00	.00
30-112-61-10-4-120-72750	VRS Retiree Health Care Credit	4,344.70	4,155.88	5,126.84	7,204.00	10,000.00	2,796.00
30-112-61-10-4-120-72800	Termination Pay for Vac/Sick Leave	46.67	.00	.00	.00	.00	.00
30-112-61-10-4-120-76390	Sp Ed LD	1,057.14	1,034.41	1,742.91	2,005.00	2,005.00	.00
30-112-61-10-4-120-76405	Sp Ed EMH	221.93	264.91	65.79	.00	.00	.00
30-112-61-10-4-120-76410	Sp Ed ID	149.25	279.94	101.21	.00	.00	.00
30-112-61-10-4-120-76415	Sp Ed BD	493.88	425.00	94.33	.00	.00	.00
30-112-61-10-4-120-76431	Special Ed - General	.02	.00	.00	.00	.00	.00
Program 120 - Special Education Totals		\$497,891.75	\$520,573.36	\$687,161.11	\$808,333.00	\$1,100,072.00	\$291,739.00
Program 130 - Vocational							
30-112-61-10-4-130-71120	Compensation-Instructional Salaries	275,927.00	307,324.87	296,706.28	295,875.00	287,699.00	(8,176.00)
30-112-61-10-4-130-71665	Bonus Payments To Teachers	.00	6,192.00	.00	.00	.00	.00
30-112-61-10-4-130-72100	FICA	20,192.35	22,911.35	21,692.83	22,634.00	22,009.00	(625.00)
30-112-61-10-4-130-72210	VRS Pension Contribution	44,686.00	50,647.80	48,989.20	49,174.00	47,816.00	(1,358.00)
30-112-61-10-4-130-72300	Group Health and Dental Insurance	24,605.28	27,962.24	30,066.48	32,828.00	32,828.00	.00
30-112-61-10-4-130-72400	VRS Group Life Insurance	3,602.80	4,083.50	3,949.82	3,965.00	3,395.00	(570.00)
30-112-61-10-4-130-72750	VRS Retiree Health Care Credit	3,253.40	3,687.30	3,566.72	3,580.00	3,481.00	(99.00)
Program 130 - Vocational Totals		\$372,266.83	\$422,809.06	\$404,971.33	\$408,056.00	\$397,228.00	(\$10,828.00)



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G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund							
EXPENSE							
Locations 112 - Andrew Lewis Middle School							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 4 - Middle							
Program 140 - Gifted							
30-112-61-10-4-140-72100	FICA	.00	7.23	.00	.00	.00	.00
	Program 140 - Gifted Totals	\$0.00	\$7.23	\$0.00	\$0.00	\$0.00	\$0.00
Program 150 - Other							
30-112-61-10-4-150-71200	Compensation-OT	184.16	.00	.00	.00	.00	.00
30-112-61-10-4-150-71620	Compensation-Extracurricular Supplements	154,571.32	163,780.36	165,323.27	177,363.00	187,653.00	10,290.00
30-112-61-10-4-150-72100	FICA	13,220.07	14,132.57	13,002.30	13,568.00	14,355.00	787.00
30-112-61-10-4-150-76030	Athletics/Athletic Equipment <\$5,000	3,857.44	7,199.14	7,156.71	7,200.00	7,200.00	.00
	Program 150 - Other Totals	\$171,832.99	\$185,112.07	\$185,482.28	\$198,131.00	\$209,208.00	\$11,077.00
	Level 4 - Middle Totals	\$5,813,348.05	\$5,936,382.56	\$6,193,717.69	\$6,537,428.00	\$7,124,983.00	\$587,555.00
	Sub-Function 10 - Classroom Instruction Totals	\$5,813,348.05	\$5,936,382.56	\$6,193,717.69	\$6,537,428.00	\$7,124,983.00	\$587,555.00
Sub-Function 21 - Student Guidance							
Level 4 - Middle							
Program 110 - Regular Instruction							
30-112-61-21-4-110-71124	Compensation-Guidance Counselors	198,772.92	222,160.69	211,966.96	223,795.00	233,135.00	9,340.00
30-112-61-21-4-110-71150	Compensation-Clerical	41,325.07	46,446.60	41,121.49	44,240.00	47,390.00	3,150.00
30-112-61-21-4-110-71200	Compensation-OT	267.12	407.71	642.90	.00	.00	.00
30-112-61-21-4-110-71665	Bonus Payments To Teachers	.00	5,882.40	.00	.00	.00	.00
30-112-61-21-4-110-72100	FICA	17,848.45	21,019.79	19,059.42	20,505.00	21,460.00	955.00
30-112-61-21-4-110-72210	VRS Pension Contribution	29,268.14	30,332.23	25,378.43	31,183.00	32,636.00	1,453.00
30-112-61-21-4-110-72220	VRS Hybrid Pension Contribution	12,511.04	14,382.70	16,740.16	13,364.00	13,987.00	623.00
30-112-61-21-4-110-72300	Group Health and Dental Insurance	36,575.42	39,881.04	33,961.65	32,828.00	32,828.00	.00
30-112-61-21-4-110-72400	VRS Group Life Insurance	3,368.42	3,605.19	3,395.83	3,592.00	3,310.00	(282.00)
30-112-61-21-4-110-72510	Hybrid Disability Insurance	179.21	206.00	239.65	.00	.00	.00



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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							
30-112-61-21-4-110-72750	VRS Retiree Health Care Credit	3,041.67	3,255.42	3,066.39	3,243.00	3,394.00	151.00
30-112-61-21-4-110-72800	Termination Pay for Vac/Sick Leave	.00	11,915.05	.00	.00	.00	.00
30-112-61-21-4-110-76195	Career Education	441.75	436.18	441.75	.00	.00	.00
30-112-61-21-4-110-76285	Guidance	659.85	383.37	670.01	871.00	871.00	.00
Program 110 - Regular Instruction Totals		\$344,259.06	\$400,314.37	\$356,684.64	\$373,621.00	\$389,011.00	\$15,390.00
Program 120 - Special Education							
30-112-61-21-4-120-71124	Compensation-Guidance Counselors	10,461.73	11,692.67	11,156.16	.00	.00	.00
30-112-61-21-4-120-71150	Compensation-Clerical	2,175.00	2,444.56	2,164.01	.00	.00	.00
30-112-61-21-4-120-71200	Compensation-OT	14.06	21.46	37.06	.00	.00	.00
30-112-61-21-4-120-71665	Bonus Payments To Teachers	.00	309.60	.00	.00	.00	.00
30-112-61-21-4-120-72100	FICA	939.39	1,106.31	1,003.35	.00	.00	.00
30-112-61-21-4-120-72210	VRS Pension Contribution	1,540.43	1,596.43	1,335.71	.00	.00	.00
30-112-61-21-4-120-72220	VRS Hybrid Pension Contribution	658.48	756.98	881.06	.00	.00	.00
30-112-61-21-4-120-72300	Group Health and Dental Insurance	1,925.02	2,099.00	1,787.46	.00	.00	.00
30-112-61-21-4-120-72400	VRS Group Life Insurance	177.29	189.75	178.73	.00	.00	.00
30-112-61-21-4-120-72510	Hybrid Disability Insurance	9.43	10.84	12.61	.00	.00	.00
30-112-61-21-4-120-72750	VRS Retiree Health Care Credit	160.09	171.34	161.39	.00	.00	.00
30-112-61-21-4-120-72800	Termination Pay for Vac/Sick Leave	.00	627.11	.00	.00	.00	.00
30-112-61-21-4-120-76195	Career Education	23.25	22.95	23.25	.00	.00	.00
30-112-61-21-4-120-76285	Guidance	34.73	20.18	35.26	.00	.00	.00
Program 120 - Special Education Totals		\$18,118.90	\$21,069.18	\$18,776.05	\$0.00	\$0.00	\$0.00
Level 4 - Middle Totals		\$362,377.96	\$421,383.55	\$375,460.69	\$373,621.00	\$389,011.00	\$15,390.00



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Fund 30 - School General Fund							
EXPENSE							
Locations 112 - Andrew Lewis Middle School							
Function 61 - Instruction							
Sub-Function 21 - Student Guidance	Totals	\$362,377.96	\$421,383.55	\$375,460.69	\$373,621.00	\$389,011.00	\$15,390.00
Sub-Function 32 - Instr. Sup. - Media Services							
Level 4 - Middle							
Program 110 - Regular Instruction							
30-112-61-32-4-110-71122	Compensation-Librarians	58,496.04	68,675.61	73,793.36	73,946.00	79,133.00	5,187.00
30-112-61-32-4-110-71152	Compensation - Media Clerk	49,071.62	53,916.46	57,317.31	57,675.00	60,900.00	3,225.00
30-112-61-32-4-110-71520	Compensation-Substitutes	91.88	.00	.00	.00	.00	.00
30-112-61-32-4-110-71650	Compensation-NBC Teacher Bonus	.00	5,000.00	5,000.00	.00	.00	.00
30-112-61-32-4-110-71665	Bonus Payments To Teachers	.00	3,096.00	.00	.00	.00	.00
30-112-61-32-4-110-72100	FICA	7,752.52	9,924.86	10,356.55	10,069.00	10,713.00	644.00
30-112-61-32-4-110-72210	VRS Pension Contribution	17,821.70	20,142.70	21,573.04	21,875.00	23,273.00	1,398.00
30-112-61-32-4-110-72300	Group Health and Dental Insurance	15,649.12	8,707.28	9,061.92	16,414.00	16,414.00	.00
30-112-61-32-4-110-72400	VRS Group Life Insurance	1,436.90	1,624.00	1,739.28	1,764.00	1,652.00	(112.00)
30-112-61-32-4-110-72750	VRS Retiree Health Care Credit	1,297.50	1,466.40	1,570.60	1,593.00	1,694.00	101.00
30-112-61-32-4-110-73130	Repair/Maint - Audio/Visual	1,706.00	1,483.17	1,994.26	.00	.00	.00
30-112-61-32-4-110-76155	Audio Visual Media	2,955.00	2,734.92	2,730.90	.00	.00	.00
30-112-61-32-4-110-76325	Library Books and Supplies	6,633.33	7,507.07	6,748.79	14,432.00	14,432.00	.00
30-112-61-32-4-110-76330	Library Reference Materials	2,295.05	2,535.94	2,482.70	.00	.00	.00
30-112-61-32-4-110-76355	Periodicals	500.00	428.52	247.72	.00	.00	.00
Program 110 - Regular Instruction	Totals	\$165,706.66	\$187,242.93	\$194,616.43	\$197,768.00	\$208,211.00	\$10,443.00
Level 4 - Middle	Totals	\$165,706.66	\$187,242.93	\$194,616.43	\$197,768.00	\$208,211.00	\$10,443.00
Sub-Function 32 - Instr. Sup. - Media Services	Totals	\$165,706.66	\$187,242.93	\$194,616.43	\$197,768.00	\$208,211.00	\$10,443.00
Sub-Function 41 - Admin. Principals Office							
Level 4 - Middle							
Program 110 - Regular Instruction							
30-112-61-41-4-110-71126	Compensation-Principals	109,896.00	115,383.96	124,550.52	125,783.00	134,738.00	8,955.00



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G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs Adopted
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							
30-112-61-41-4-110-71127	Compensation-Asst Principals	188,598.96	182,541.00	167,999.52	169,662.00	185,076.00	15,414.00
30-112-61-41-4-110-71150	Compensation-Clerical	79,298.95	91,057.21	81,302.56	96,967.00	104,611.00	7,644.00
30-112-61-41-4-110-71200	Compensation-OT	2,281.22	2,084.06	4,732.65	2,000.00	2,000.00	.00
30-112-61-41-4-110-71520	Compensation-Substitutes	6,785.68	3,891.00	7,575.10	.00	.00	.00
30-112-61-41-4-110-71665	Bonus Payments To Teachers	.00	7,740.00	.00	.00	.00	.00
30-112-61-41-4-110-72100	FICA	28,287.45	30,947.59	29,374.34	30,173.00	32,622.00	2,449.00
30-112-61-41-4-110-72210	VRS Pension Contribution	55,791.96	56,721.36	53,049.58	45,653.00	49,378.00	3,725.00
30-112-61-41-4-110-72220	VRS Hybrid Pension Contribution	6,941.76	7,839.48	8,866.72	19,566.00	21,162.00	1,596.00
30-112-61-41-4-110-72300	Group Health and Dental Insurance	41,820.38	44,249.00	33,136.10	36,035.00	36,035.00	.00
30-112-61-41-4-110-72400	VRS Group Life Insurance	5,058.00	5,205.24	4,992.11	5,258.00	5,008.00	(250.00)
30-112-61-41-4-110-72510	Hybrid Disability Insurance	99.36	112.32	126.96	.00	.00	.00
30-112-61-41-4-110-72750	VRS Retiree Health Care Credit	4,567.32	4,700.28	4,507.80	4,748.00	5,136.00	388.00
30-112-61-41-4-110-72800	Termination Pay for Vac/Sick Leave	.00	10,062.82	1,974.94	.00	.00	.00
30-112-61-41-4-110-73160	Repair/Maint - School Office Equipment	5,361.30	5,559.09	5,825.65	11,160.00	15,005.00	3,845.00
30-112-61-41-4-110-73161	Lease Offset	.00	(2,968.08)	(5,936.14)	.00	.00	.00
30-112-61-41-4-110-75200	Postage	996.21	1,003.88	979.91	1,750.00	1,750.00	.00
30-112-61-41-4-110-75521	Travel-Principals	800.41	533.43	448.05	1,000.00	1,000.00	.00
30-112-61-41-4-110-75803	Dues-Accreditation	536.00	736.00	200.00	1,000.00	1,000.00	.00
30-112-61-41-4-110-78070	Inception of Lease - Capital Outlay	.00	22,494.22	.00	.00	.00	.00
Program 110 - Regular Instruction Totals		\$537,120.96	\$589,893.86	\$523,706.37	\$550,755.00	\$594,521.00	\$43,766.00
Level 4 - Middle Totals		\$537,120.96	\$589,893.86	\$523,706.37	\$550,755.00	\$594,521.00	\$43,766.00
Sub-Function 41 - Admin. Principals Office Totals		\$537,120.96	\$589,893.86	\$523,706.37	\$550,755.00	\$594,521.00	\$43,766.00



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G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund							
EXPENSE							
Locations 112 - Andrew Lewis Middle School							
Function 61 - Instruction Totals		\$6,878,553.63	\$7,134,902.90	\$7,287,501.18	\$7,659,572.00	\$8,316,726.00	\$657,154.00
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		626.50	629.28	614.35	630.00	630.00	.00
Program 222 - Health Services Totals		\$626.50	\$629.28	\$614.35	\$630.00	\$630.00	\$0.00
Level 9 - District Wide Totals		\$626.50	\$629.28	\$614.35	\$630.00	\$630.00	\$0.00
Sub-Function 62 - Admin, Attend. & Health Totals		\$626.50	\$629.28	\$614.35	\$630.00	\$630.00	\$0.00
Function 62 - Administration, Attend. & Health Totals		\$626.50	\$629.28	\$614.35	\$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		236,784.90	311,773.78	325,083.47	384,351.00	331,848.00	(52,503.00)
30-112-64-64-9-420-71200 Compensation-OT		12,015.14	16,078.89	11,322.98	12,000.00	12,000.00	.00
30-112-64-64-9-420-71520 Compensation-Substitutes		357.76	.00	.00	4,000.00	4,000.00	.00
30-112-64-64-9-420-71665 Bonus Payments To Teachers		.00	13,932.00	.00	.00	.00	.00
30-112-64-64-9-420-72100 FICA		18,574.45	24,958.02	24,926.40	30,627.00	26,610.00	(4,017.00)
30-112-64-64-9-420-72210 VRS Pension Contribution		8,954.10	9,589.68	10,169.46	14,523.00	18,627.00	4,104.00
30-112-64-64-9-420-72220 VRS Hybrid Pension Contribution		1,944.86	4,392.25	3,812.17	6,224.00	7,983.00	1,759.00
30-112-64-64-9-420-72300 Group Health and Dental Insurance		51,963.26	66,684.44	67,232.80	61,098.00	61,098.00	.00
30-112-64-64-9-420-72400 VRS Group Life Insurance		3,109.11	4,185.36	4,339.68	5,150.00	3,916.00	(1,234.00)
30-112-64-64-9-420-72510 Hybrid Disability Insurance		646.81	1,034.68	1,058.37	.00	.00	.00
30-112-64-64-9-420-72700 Workers Compensation		2,192.00	1,739.91	1,461.48	3,000.00	3,000.00	.00
30-112-64-64-9-420-72750 VRS Retiree Health Care Credit		2,657.86	3,517.08	3,647.93	4,320.00	3,741.00	(579.00)
30-112-64-64-9-420-72800 Termination Pay for Vac/Sick Leave		2,005.33	.00	294.27	.00	.00	.00



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G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs Adopted
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							
30-112-64-64-9-420-72850	OPEB ARC	1,287.00	1,773.00	1,748.00	.00	.00	.00
30-112-64-64-9-420-73180	Repair/Maint - Other Contracted	15,334.94	25,152.25	40,750.54	33,609.00	69,609.00	36,000.00
30-112-64-64-9-420-73184	Repair/Maint - Other Contracted - AIIMS/Alt Ed	1,688.44	5,582.86	3,993.75	3,000.00	3,000.00	.00
30-112-64-64-9-420-74900	Building Maintenance -City	82,286.75	124,940.13	101,929.68	73,000.00	90,333.00	17,333.00
30-112-64-64-9-420-74901	Alt. Ed. Building Maintenance - City	5,611.91	2,117.72	7,493.03	3,608.00	3,608.00	.00
30-112-64-64-9-420-75001	Telecom/ Internet Services	6,967.40	4,891.54	4,769.28	7,000.00	4,884.00	(2,116.00)
30-112-64-64-9-420-75004	Utilities - Electric	186,314.96	200,637.25	215,187.03	203,000.00	236,380.00	33,380.00
30-112-64-64-9-420-75005	Utilities - Natural Gas	22,363.42	27,634.29	23,883.69	32,000.00	20,964.00	(11,036.00)
30-112-64-64-9-420-75009	Utilities - Water and Sewer	36,809.14	38,393.10	33,316.65	44,000.00	44,000.00	.00
30-112-64-64-9-420-76055	Machines, Equipment and Tools <\$5,000	.00	3,836.45	.00	2,750.00	2,750.00	.00
30-112-64-64-9-420-76110	Supplies - Operational	27,035.76	40,680.75	39,035.06	17,000.00	17,000.00	.00
Program 420 - Building Services Totals		\$726,905.30	\$933,525.43	\$925,455.72	\$944,260.00	\$965,351.00	\$21,091.00
Program 430 - Grounds Services							
30-112-64-64-9-430-74910	Grounds Maintenance-City	11,672.56	10,063.65	15,305.79	11,565.00	11,565.00	.00
Program 430 - Grounds Services Totals		\$11,672.56	\$10,063.65	\$15,305.79	\$11,565.00	\$11,565.00	\$0.00
Level 9 - District Wide Totals		\$738,577.86	\$943,589.08	\$940,761.51	\$955,825.00	\$976,916.00	\$21,091.00
Sub-Function 64 - Operation & Maintenance Totals		\$738,577.86	\$943,589.08	\$940,761.51	\$955,825.00	\$976,916.00	\$21,091.00
Function 64 - Operation & Maintenance Totals		\$738,577.86	\$943,589.08	\$940,761.51	\$955,825.00	\$976,916.00	\$21,091.00
Function 68 - Technology							
Sub-Function 10 - Classroom Instruction							
Level 9 - District Wide							
Program 800 - Technology							
30-112-68-10-9-800-71139	Compensation-ITRT	44,718.84	37,359.00	45,937.91	46,119.00	48,732.00	2,613.00
30-112-68-10-9-800-71665	Bonus Payments To Teachers	.00	774.00	.00	.00	.00	.00



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Fund 30 - School General Fund							
EXPENSE							
Locations 112 - Andrew Lewis Middle School							
Function 68 - Technology							
Sub-Function 10 - Classroom Instruction							
Level 9 - District Wide							
Program 800 - Technology							
30-112-68-10-9-800-72100	FICA	3,401.55	2,969.73	3,515.98	3,528.00	3,728.00	200.00
30-112-68-10-9-800-72210	VRS Pension Contribution	6,282.40	7,256.15	7,632.22	7,665.00	8,099.00	434.00
30-112-68-10-9-800-72300	Group Health and Dental Insurance	3,833.80	3,976.06	4,530.96	4,971.00	4,971.00	.00
30-112-68-10-9-800-72400	VRS Group Life Insurance	506.50	585.09	615.33	618.00	575.00	(43.00)
30-112-68-10-9-800-72750	VRS Retiree Health Care Credit	457.40	528.33	555.68	558.00	590.00	32.00
30-112-68-10-9-800-76305	ITRT	1,443.60	1,440.08	601.22	1,445.00	1,445.00	.00
30-112-68-10-9-800-76545	Technology Repair and Replace	1,810.75	15,262.32	67,319.34	4,106.00	4,106.00	.00
30-112-68-10-9-800-78050	Technology Addl VPSA Eligible	31,527.04	49,788.59	3,000.04	.00	247,200.00	247,200.00
Program 800 - Technology Totals		\$93,981.88	\$119,939.35	\$133,708.68	\$69,010.00	\$319,446.00	\$250,436.00
Level 9 - District Wide Totals		\$93,981.88	\$119,939.35	\$133,708.68	\$69,010.00	\$319,446.00	\$250,436.00
Sub-Function 10 - Classroom Instruction Totals		\$93,981.88	\$119,939.35	\$133,708.68	\$69,010.00	\$319,446.00	\$250,436.00
Function 68 - Technology Totals		\$93,981.88	\$119,939.35	\$133,708.68	\$69,010.00	\$319,446.00	\$250,436.00
Locations 112 - Andrew Lewis Middle School Totals		\$7,711,739.87	\$8,199,060.61	\$8,362,585.72	\$8,685,037.00	\$9,613,718.00	\$928,681.00
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	1,756,086.78	1,793,339.45	1,658,370.40	1,666,624.00	1,848,054.00	181,430.00
30-113-61-10-2-110-71151	Compensation-Instructional Asst	115,782.78	156,566.39	176,018.23	188,723.00	212,524.00	23,801.00
30-113-61-10-2-110-71200	Compensation-OT	.00	7.14	50.53	500.00	500.00	.00
30-113-61-10-2-110-71520	Compensation-Substitutes	47,674.77	83,609.92	80,119.88	55,000.00	55,000.00	.00
30-113-61-10-2-110-71522	Compensation-REWIP Retirees	12,109.81	907.28	5,842.80	39,449.00	37,204.00	(2,245.00)
30-113-61-10-2-110-71650	Compensation-NBC Teacher Bonus	20,000.00	20,000.00	15,000.00	17,500.00	17,500.00	.00



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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							
30-113-61-10-2-110-71665	Bonus Payments To Teachers	.00	32,748.24	.00	.00	.00	.00
30-113-61-10-2-110-72100	FICA	138,770.03	150,220.55	141,208.50	150,536.00	159,849.00	9,313.00
30-113-61-10-2-110-72210	VRS Pension Contribution	231,742.50	224,874.52	197,024.70	207,707.00	230,275.00	22,568.00
30-113-61-10-2-110-72220	VRS Hybrid Pension Contribution	78,798.56	98,339.59	105,143.56	89,017.00	98,689.00	9,672.00
30-113-61-10-2-110-72300	Group Health and Dental Insurance	226,182.02	272,773.41	268,016.46	272,360.00	272,360.00	.00
30-113-61-10-2-110-72400	VRS Group Life Insurance	25,037.44	26,207.54	24,536.39	23,924.00	23,356.00	(568.00)
30-113-61-10-2-110-72510	Hybrid Disability Insurance	1,128.56	1,440.77	1,505.73	.00	.00	.00
30-113-61-10-2-110-72700	Workers Compensation	9,780.00	9,350.77	7,854.40	10,000.00	10,000.00	.00
30-113-61-10-2-110-72750	VRS Retiree Health Care Credit	22,608.42	23,652.64	22,141.31	21,603.00	23,950.00	2,347.00
30-113-61-10-2-110-72800	Termination Pay for Vac/Sick Leave	.00	2,107.33	13,880.67	.00	.00	.00
30-113-61-10-2-110-72850	OPEB ARC	9,656.00	9,526.00	9,394.00	.00	.00	.00
30-113-61-10-2-110-73153	Repair & Maint - Music Dept	.00	.00	.00	175.00	175.00	.00
30-113-61-10-2-110-76010	Agenda Books	897.75	1,030.75	1,200.66	900.00	1,300.00	400.00
30-113-61-10-2-110-76015	Allotment	19,154.65	22,762.23	21,571.08	21,513.00	20,867.00	(646.00)
30-113-61-10-2-110-76045	Furniture and Equip <\$5,000	647.53	1,787.75	4,731.26	6,556.00	6,107.00	(449.00)
30-113-61-10-2-110-76085	School Improvement	.00	29.71	212.85	100.00	100.00	.00
30-113-61-10-2-110-76135	Art Supplies and Equipment <\$5,000	250.00	2,067.65	283.53	4,500.00	4,100.00	(400.00)
30-113-61-10-2-110-76350	Music	.00	.00	120.90	125.00	113.00	(12.00)
30-113-61-10-2-110-76360	Physical Education	278.55	91.96	425.16	650.00	580.00	(70.00)
30-113-61-10-2-110-76365	Reading	.00	103.75	72.56	529.00	668.00	139.00
30-113-61-10-2-110-76485	Supplies - Kindergarten	699.36	1,480.47	858.18	692.00	852.00	160.00



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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							
30-113-61-10-2-110-76490	Supplies - First Grade	269.39	438.70	1,237.01	868.00	1,300.00	432.00
30-113-61-10-2-110-76495	Supplies - Second Grade	311.32	670.30	256.91	514.00	620.00	106.00
30-113-61-10-2-110-76500	Supplies - Third Grade	361.04	104.03	482.08	1,100.00	678.00	(422.00)
30-113-61-10-2-110-76505	Supplies - Fourth Grade	139.90	220.28	765.83	718.00	420.00	(298.00)
30-113-61-10-2-110-76510	Supplies - Fifth Grade	29.98	170.91	507.83	637.00	598.00	(39.00)
Program 110 - Regular Instruction Totals		\$2,718,397.14	\$2,936,630.03	\$2,758,833.40	\$2,782,520.00	\$3,027,739.00	\$245,219.00
Program 120 - Special Education							
30-113-61-10-2-120-71120	Compensation-Instructional Salaries	166,458.08	172,300.54	188,789.00	248,013.00	137,534.00	(110,479.00)
30-113-61-10-2-120-71151	Compensation-Instructional Asst	18,127.84	38,401.06	61,082.39	62,632.00	69,825.00	7,193.00
30-113-61-10-2-120-71200	Compensation-OT	.00	.00	71.40	.00	.00	.00
30-113-61-10-2-120-71520	Compensation-Substitutes	1,194.44	8,566.75	1,504.86	.00	.00	.00
30-113-61-10-2-120-71665	Bonus Payments To Teachers	.00	4,644.00	.00	.00	.00	.00
30-113-61-10-2-120-72100	FICA	13,144.36	16,036.86	18,540.64	23,764.00	15,863.00	(7,901.00)
30-113-61-10-2-120-72210	VRS Pension Contribution	9,588.10	10,180.40	10,875.93	15,489.00	10,339.00	(5,150.00)
30-113-61-10-2-120-72220	VRS Hybrid Pension Contribution	21,062.00	25,405.70	28,557.83	36,140.00	24,124.00	(12,016.00)
30-113-61-10-2-120-72300	Group Health and Dental Insurance	27,152.24	30,510.16	33,369.12	24,509.00	24,509.00	.00
30-113-61-10-2-120-72400	VRS Group Life Insurance	2,471.10	2,871.05	3,207.50	4,163.00	2,447.00	(1,716.00)
30-113-61-10-2-120-72510	Hybrid Disability Insurance	301.60	364.19	408.94	.00	.00	.00
30-113-61-10-2-120-72750	VRS Retiree Health Care Credit	2,231.40	2,592.61	2,893.98	3,759.00	2,509.00	(1,250.00)
30-113-61-10-2-120-76390	Sp Ed LD	317.74	961.71	422.47	.00	.00	.00
30-113-61-10-2-120-76431	Special Ed - General	.00	.00	.00	636.00	1,148.00	512.00



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G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs Adopted
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							
30-113-61-10-2-120-76438	Supplies - EL	.00	.00	.00	150.00	170.00	20.00
Program 120 - Special Education Totals		\$262,048.90	\$312,835.03	\$349,724.06	\$419,255.00	\$288,468.00	(\$130,787.00)
Program 180 - Pre-K Non- Sp Ed							
30-113-61-10-2-180-71110	Compensation-Administrative	18,038.33	15,392.05	19,065.66	19,223.00	8,926.00	(10,297.00)
30-113-61-10-2-180-71120	Compensation-Instructional Salaries	50,274.96	62,081.04	64,771.64	66,286.00	70,903.00	4,617.00
30-113-61-10-2-180-71151	Compensation-Instructional Asst	.00	.00	47,014.00	51,546.00	53,358.00	1,812.00
30-113-61-10-2-180-71665	Bonus Payments To Teachers	.00	1,935.00	.00	.00	.00	.00
30-113-61-10-2-180-72100	FICA	4,461.12	5,486.00	9,397.77	10,485.00	10,189.00	(296.00)
30-113-61-10-2-180-72210	VRS Pension Contribution	2,712.00	13,300.99	17,553.21	22,779.00	15,495.00	(7,284.00)
30-113-61-10-2-180-72220	VRS Hybrid Pension Contribution	8,355.80	.00	4,249.90	.00	6,641.00	6,641.00
30-113-61-10-2-180-72300	Group Health and Dental Insurance	11,135.32	9,317.14	17,245.54	8,202.00	13,702.00	5,500.00
30-113-61-10-2-180-72400	VRS Group Life Insurance	892.30	1,072.47	1,757.96	1,837.00	1,572.00	(265.00)
30-113-61-10-2-180-72510	Hybrid Disability Insurance	119.70	.00	60.82	.00	.00	.00
30-113-61-10-2-180-72750	VRS Retiree Health Care Credit	805.70	968.34	1,587.43	1,658.00	1,612.00	(46.00)
Program 180 - Pre-K Non- Sp Ed Totals		\$96,795.23	\$109,553.03	\$182,703.93	\$182,016.00	\$182,398.00	\$382.00
Level 2 - Elementary Totals		\$3,077,241.27	\$3,359,018.09	\$3,291,261.39	\$3,383,791.00	\$3,498,605.00	\$114,814.00
Level 8 - Pre-K							
Program 180 - Pre-K Non- Sp Ed							
30-113-61-10-8-180-71120	Compensation-Instructional Salaries	.00	.00	16,295.00	.00	.00	.00
30-113-61-10-8-180-71151	Compensation-Instructional Asst	16,776.97	46,204.18	.00	.00	.00	.00
30-113-61-10-8-180-71665	Bonus Payments To Teachers	.00	1,548.00	.00	.00	.00	.00
30-113-61-10-8-180-72100	FICA	1,265.74	3,616.26	1,246.00	.00	.00	.00
30-113-61-10-8-180-72220	VRS Hybrid Pension Contribution	4,252.80	7,788.10	2,708.00	.00	.00	.00



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Fund 30 - School General Fund							
EXPENSE							
Locations 113 - Carver Elementary							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 8 - Pre-K							
Program 180 - Pre-K Non- Sp Ed							
30-113-61-10-8-180-72300	Group Health and Dental Insurance	6,646.72	7,540.48	10,668.00	.00	.00	.00
30-113-61-10-8-180-72400	VRS Group Life Insurance	342.90	627.90	218.00	.00	.00	.00
30-113-61-10-8-180-72510	Hybrid Disability Insurance	60.90	117.09	.00	.00	.00	.00
30-113-61-10-8-180-72750	VRS Retiree Health Care Credit	309.60	567.00	197.00	.00	.00	.00
30-113-61-10-8-180-73037	Contractual Services - Other	3,827.51	.00	197.46	.00	2,000.00	2,000.00
30-113-61-10-8-180-73255	Professional Development	.00	1,351.24	127.58	.00	1,250.00	1,250.00
30-113-61-10-8-180-76435	Supplies - Instructional	1,689.05	5,998.02	2,567.29	.00	36,237.00	36,237.00
Program 180 - Pre-K Non- Sp Ed Totals		\$35,172.19	\$75,358.27	\$34,224.33	\$0.00	\$39,487.00	\$39,487.00
Level 8 - Pre-K Totals		\$35,172.19	\$75,358.27	\$34,224.33	\$0.00	\$39,487.00	\$39,487.00
Sub-Function 10 - Classroom Instruction Totals		\$3,112,413.46	\$3,434,376.36	\$3,325,485.72	\$3,383,791.00	\$3,538,092.00	\$154,301.00
Sub-Function 21 - Student Guidance							
Level 2 - Elementary							
Program 110 - Regular Instruction							
30-113-61-21-2-110-71124	Compensation-Guidance Counselors	61,214.00	65,619.25	83,599.39	91,890.00	90,766.00	(1,124.00)
30-113-61-21-2-110-71665	Bonus Payments To Teachers	.00	1,838.25	.00	.00	.00	.00
30-113-61-21-2-110-72100	FICA	4,437.13	4,925.33	6,105.00	7,030.00	6,944.00	(86.00)
30-113-61-21-2-110-72210	VRS Pension Contribution	2,523.20	2,686.12	1,714.63	4,582.00	4,526.00	(56.00)
30-113-61-21-2-110-72220	VRS Hybrid Pension Contribution	7,682.17	8,179.82	10,992.49	10,690.00	10,560.00	(130.00)
30-113-61-21-2-110-72300	Group Health and Dental Insurance	7,547.64	11,100.79	6,755.13	8,170.00	8,170.00	.00
30-113-61-21-2-110-72400	VRS Group Life Insurance	822.89	876.09	1,024.51	1,231.00	1,071.00	(160.00)
30-113-61-21-2-110-72510	Hybrid Disability Insurance	110.01	117.13	157.45	.00	.00	.00
30-113-61-21-2-110-72750	VRS Retiree Health Care Credit	742.99	791.16	925.17	1,112.00	1,098.00	(14.00)



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Fund 30 - School General Fund							
EXPENSE							
Locations 113 - Carver Elementary							
Function 61 - Instruction							
Sub-Function 21 - Student Guidance							
Level 2 - Elementary							
Program 110 - Regular Instruction							
30-113-61-21-2-110-76285	Guidance	.00	.00	267.83	190.00	328.00	138.00
Program 110 - Regular Instruction Totals		\$85,080.03	\$96,133.94	\$111,541.60	\$124,895.00	\$123,463.00	(\$1,432.00)
Program 120 - Special Education							
30-113-61-21-2-120-71124	Compensation-Guidance Counselors	3,221.79	3,453.65	4,399.97	.00	.00	.00
30-113-61-21-2-120-71665	Bonus Payments To Teachers	.00	96.75	.00	.00	.00	.00
30-113-61-21-2-120-72100	FICA	233.53	259.23	321.32	.00	.00	.00
30-113-61-21-2-120-72210	VRS Pension Contribution	132.80	141.38	90.24	.00	.00	.00
30-113-61-21-2-120-72220	VRS Hybrid Pension Contribution	404.33	430.52	578.55	.00	.00	.00
30-113-61-21-2-120-72300	Group Health and Dental Insurance	397.24	584.25	355.53	.00	.00	.00
30-113-61-21-2-120-72400	VRS Group Life Insurance	43.31	46.11	53.92	.00	.00	.00
30-113-61-21-2-120-72510	Hybrid Disability Insurance	5.79	6.17	8.29	.00	.00	.00
30-113-61-21-2-120-72750	VRS Retiree Health Care Credit	39.11	41.64	48.69	.00	.00	.00
30-113-61-21-2-120-76285	Guidance	.00	.00	14.10	.00	.00	.00
Program 120 - Special Education Totals		\$4,477.90	\$5,059.70	\$5,870.61	\$0.00	\$0.00	\$0.00
Level 2 - Elementary Totals		\$89,557.93	\$101,193.64	\$117,412.21	\$124,895.00	\$123,463.00	(\$1,432.00)
Sub-Function 21 - Student Guidance Totals		\$89,557.93	\$101,193.64	\$117,412.21	\$124,895.00	\$123,463.00	(\$1,432.00)
Sub-Function 32 - Instr. Sup. - Media Services							
Level 2 - Elementary							
Program 110 - Regular Instruction							
30-113-61-32-2-110-71122	Compensation-Librarians	69,754.71	74,060.73	79,070.83	79,300.00	84,863.00	5,563.00
30-113-61-32-2-110-71665	Bonus Payments To Teachers	.00	1,548.00	.00	.00	.00	.00
30-113-61-32-2-110-72100	FICA	5,281.80	5,741.97	6,015.36	6,066.00	6,492.00	426.00
30-113-61-32-2-110-72210	VRS Pension Contribution	11,393.20	12,128.90	12,936.02	13,180.00	14,104.00	924.00



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G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs Adopted
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							
30-113-61-32-2-110-72300	Group Health and Dental Insurance	7,667.60	8,707.28	9,061.92	8,170.00	8,170.00	.00
30-113-61-32-2-110-72400	VRS Group Life Insurance	918.60	977.90	1,042.98	1,063.00	1,001.00	(62.00)
30-113-61-32-2-110-72750	VRS Retiree Health Care Credit	829.50	883.00	941.78	960.00	1,027.00	67.00
30-113-61-32-2-110-73130	Repair/Maint - Audio/Visual	.00	.00	58.38	700.00	400.00	(300.00)
30-113-61-32-2-110-76155	Audio Visual Media	688.64	.00	39.90	250.00	250.00	.00
30-113-61-32-2-110-76325	Library Books and Supplies	4,128.57	9,941.00	7,213.82	5,620.00	5,250.00	(370.00)
30-113-61-32-2-110-76330	Library Reference Materials	953.19	965.44	1,106.16	1,780.00	1,950.00	170.00
30-113-61-32-2-110-76355	Periodicals	211.50	211.50	.00	150.00	150.00	.00
Program 110 - Regular Instruction Totals		\$101,827.31	\$115,165.72	\$117,487.15	\$117,239.00	\$123,657.00	\$6,418.00
Level 2 - Elementary Totals		\$101,827.31	\$115,165.72	\$117,487.15	\$117,239.00	\$123,657.00	\$6,418.00
Sub-Function 32 - Instr. Sup. - Media Services Totals		\$101,827.31	\$115,165.72	\$117,487.15	\$117,239.00	\$123,657.00	\$6,418.00
Sub-Function 41 - Admin. Principals Office							
Level 2 - Elementary							
Program 110 - Regular Instruction							
30-113-61-41-2-110-71126	Compensation-Principals	105,915.00	111,203.04	100,597.71	109,006.00	132,177.00	23,171.00
30-113-61-41-2-110-71127	Compensation-Asst Principals	71,363.96	75,588.06	82,591.96	79,210.00	89,991.00	10,781.00
30-113-61-41-2-110-71150	Compensation-Clerical	45,314.47	51,264.97	53,751.09	53,829.00	57,661.00	3,832.00
30-113-61-41-2-110-71200	Compensation-OT	2,261.62	1,653.26	1,324.75	1,000.00	1,000.00	.00
30-113-61-41-2-110-71520	Compensation-Substitutes	2,489.67	1,932.49	27,548.42	.00	.00	.00
30-113-61-41-2-110-71522	Compensation-REWIP Retirees	.00	.00	.00	39,449.00	.00	(39,449.00)



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G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs Adopted
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							
30-113-61-41-2-110-71665	Bonus Payments To Teachers	.00	4,644.00	.00	.00	.00	.00
30-113-61-41-2-110-72100	FICA	16,758.38	19,130.63	20,944.15	21,611.00	21,483.00	(128.00)
30-113-61-41-2-110-72210	VRS Pension Contribution	29,455.44	30,926.12	31,162.44	32,563.00	32,555.00	(8.00)
30-113-61-41-2-110-72220	VRS Hybrid Pension Contribution	7,423.32	8,353.56	8,858.64	13,956.00	13,952.00	(4.00)
30-113-61-41-2-110-72300	Group Health and Dental Insurance	8,287.14	9,143.06	17,119.68	17,178.00	17,178.00	.00
30-113-61-41-2-110-72400	VRS Group Life Insurance	2,973.40	3,167.02	3,226.76	3,751.00	3,302.00	(449.00)
30-113-61-41-2-110-72510	Hybrid Disability Insurance	106.32	119.64	126.90	.00	.00	.00
30-113-61-41-2-110-72750	VRS Retiree Health Care Credit	2,684.98	2,859.72	2,913.66	3,387.00	3,386.00	(1.00)
30-113-61-41-2-110-72800	Termination Pay for Vac/Sick Leave	.00	9,979.76	12,577.62	.00	.00	.00
30-113-61-41-2-110-73160	Repair/Maint - School Office Equipment	6,638.16	11,733.69	10,380.00	12,241.00	12,241.00	.00
30-113-61-41-2-110-73161	Lease Offset	.00	(2,287.32)	(4,574.62)	.00	.00	.00
30-113-61-41-2-110-75521	Travel-Principals	.00	668.70	.00	.00	.00	.00
30-113-61-41-2-110-75803	Dues-Accreditation	.00	.00	.00	80.00	80.00	.00
30-113-61-41-2-110-78070	Inception of Lease - Capital Outlay	.00	17,334.94	.00	.00	.00	.00
Program 110 - Regular Instruction Totals		\$301,671.86	\$357,415.34	\$368,549.16	\$387,261.00	\$385,006.00	(\$2,255.00)
Level 2 - Elementary Totals		\$301,671.86	\$357,415.34	\$368,549.16	\$387,261.00	\$385,006.00	(\$2,255.00)
Sub-Function 41 - Admin. Principals Office Totals		\$301,671.86	\$357,415.34	\$368,549.16	\$387,261.00	\$385,006.00	(\$2,255.00)
Function 61 - Instruction Totals		\$3,605,470.56	\$4,008,151.06	\$3,928,934.24	\$4,013,186.00	\$4,170,218.00	\$157,032.00



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G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs Adopted
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							
Program 222 - Health Services							
30-113-62-9-222-76100	Supplies - Nursing	1,183.31	358.68	255.56	539.00	539.00	.00
	Program 222 - Health Services Totals	\$1,183.31	\$358.68	\$255.56	\$539.00	\$539.00	\$0.00
	Level 9 - District Wide Totals	\$1,183.31	\$358.68	\$255.56	\$539.00	\$539.00	\$0.00
	Sub-Function 62 - Admin, Attend. & Health Totals	\$1,183.31	\$358.68	\$255.56	\$539.00	\$539.00	\$0.00
	Function 62 - Administration, Attend. & Health Totals	\$1,183.31	\$358.68	\$255.56	\$539.00	\$539.00	\$0.00
Function 64 - Operation & Maintenance							
Sub-Function 64 - Operation & Maintenance							
Level 9 - District Wide							
Program 420 - Building Services							
30-113-64-64-9-420-71190	Compensation-Custodians	114,829.92	132,987.31	151,159.84	152,734.00	118,177.00	(34,557.00)
30-113-64-64-9-420-71200	Compensation-OT	8,324.61	11,052.59	9,110.48	10,000.00	10,000.00	.00
30-113-64-64-9-420-71520	Compensation-Substitutes	.00	1,776.60	1,307.26	1,500.00	1,500.00	.00
30-113-64-64-9-420-71665	Bonus Payments To Teachers	.00	4,644.00	.00	.00	.00	.00
30-113-64-64-9-420-72100	FICA	9,345.39	11,159.37	12,112.67	12,296.00	9,920.00	(2,376.00)
30-113-64-64-9-420-72210	VRS Pension Contribution	7,812.80	6,773.76	7,183.26	7,453.00	6,845.00	(608.00)
30-113-64-64-9-420-72220	VRS Hybrid Pension Contribution	384.88	1,341.47	1,502.16	3,194.00	2,934.00	(260.00)
30-113-64-64-9-420-72300	Group Health and Dental Insurance	25,000.38	28,497.62	29,482.80	30,479.00	25,000.00	(5,479.00)
30-113-64-64-9-420-72400	VRS Group Life Insurance	1,513.46	1,749.47	2,026.56	2,047.00	1,394.00	(653.00)
30-113-64-64-9-420-72510	Hybrid Disability Insurance	63.52	325.97	413.10	.00	.00	.00
30-113-64-64-9-420-72700	Workers Compensation	731.00	994.23	835.13	1,000.00	1,000.00	.00
30-113-64-64-9-420-72750	VRS Retiree Health Care Credit	1,306.98	1,486.32	1,718.04	1,735.00	1,354.00	(381.00)
30-113-64-64-9-420-72800	Termination Pay for Vac/Sick Leave	13,533.55	.00	.00	.00	.00	.00
30-113-64-64-9-420-72850	OPEB ARC	1,030.00	1,013.00	749.00	.00	.00	.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							
30-113-64-64-9-420-73180	Repair/Maint - Other Contracted	24,728.62	13,163.37	55,580.25	18,942.00	60,442.00	41,500.00
30-113-64-64-9-420-74900	Building Maintenance -City	39,293.57	100,805.19	89,588.80	38,000.00	55,333.00	17,333.00
30-113-64-64-9-420-75001	Telecom/ Internet Services	3,047.05	1,995.09	1,781.51	5,000.00	1,964.00	(3,036.00)
30-113-64-64-9-420-75004	Utilities - Electric	92,308.54	103,586.16	112,581.46	97,000.00	134,620.00	37,620.00
30-113-64-64-9-420-75005	Utilities - Natural Gas	11,711.14	12,991.25	10,521.65	15,000.00	9,551.00	(5,449.00)
30-113-64-64-9-420-75009	Utilities - Water and Sewer	13,290.45	15,372.18	17,573.94	15,750.00	16,853.00	1,103.00
30-113-64-64-9-420-76055	Machines, Equipment and Tools <\$5,000	2,739.00	116.67	299.00	1,500.00	1,500.00	.00
30-113-64-64-9-420-76110	Supplies - Operational	22,423.24	38,799.18	27,765.77	15,000.00	18,000.00	3,000.00
Program 420 - Building Services Totals		\$393,418.10	\$490,630.80	\$533,292.68	\$428,630.00	\$476,387.00	\$47,757.00
Program 430 - Grounds Services							
30-113-64-64-9-430-74910	Grounds Maintenance-City	15,005.24	19,416.77	19,294.88	19,210.00	19,210.00	.00
Program 430 - Grounds Services Totals		\$15,005.24	\$19,416.77	\$19,294.88	\$19,210.00	\$19,210.00	\$0.00
Level 9 - District Wide Totals		\$408,423.34	\$510,047.57	\$552,587.56	\$447,840.00	\$495,597.00	\$47,757.00
Sub-Function 64 - Operation & Maintenance Totals		\$408,423.34	\$510,047.57	\$552,587.56	\$447,840.00	\$495,597.00	\$47,757.00
Function 64 - Operation & Maintenance Totals		\$408,423.34	\$510,047.57	\$552,587.56	\$447,840.00	\$495,597.00	\$47,757.00
Function 68 - Technology							
Sub-Function 10 - Classroom Instruction							
Level 9 - District Wide							
Program 800 - Technology							
30-113-68-10-9-800-71139	Compensation-ITRT	17,509.83	3,337.42	.00	28,774.00	31,686.00	2,912.00
30-113-68-10-9-800-72100	FICA	1,310.15	252.23	.00	2,201.00	2,424.00	223.00
30-113-68-10-9-800-72210	VRS Pension Contribution	2,868.10	610.66	.00	4,782.00	5,266.00	484.00
30-113-68-10-9-800-72300	Group Health and Dental Insurance	1,998.16	332.84	.00	.00	5,334.00	5,334.00
30-113-68-10-9-800-72400	VRS Group Life Insurance	231.30	49.24	.00	386.00	374.00	(12.00)



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G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs Adopted
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	208.80	44.46	.00	348.00	383.00	35.00
30-113-68-10-9-800-73175	Repair/Maint- Computer	2,929.85	3,756.09	3,218.52	3,200.00	3,200.00	.00
30-113-68-10-9-800-76305	ITRT	.00	.00	141.31	600.00	77.00	(523.00)
30-113-68-10-9-800-76515	Software-Instructional	3,170.00	4,865.75	4,083.44	4,544.00	4,544.00	.00
30-113-68-10-9-800-76530	Computer Supplies	3,229.38	4,195.57	4,226.56	4,400.00	4,400.00	.00
30-113-68-10-9-800-76545	Technology Repair and Replace	137,723.43	5,858.97	.00	.00	.00	.00
30-113-68-10-9-800-78050	Technology Addl VPSA Eligible	1,949.07	30,958.71	630.25	.00	.00	.00
Program 800 - Technology Totals		\$173,128.07	\$54,261.94	\$12,300.08	\$49,235.00	\$57,688.00	\$8,453.00
Level 9 - District Wide Totals		\$173,128.07	\$54,261.94	\$12,300.08	\$49,235.00	\$57,688.00	\$8,453.00
Sub-Function 10 - Classroom Instruction Totals		\$173,128.07	\$54,261.94	\$12,300.08	\$49,235.00	\$57,688.00	\$8,453.00
Function 68 - Technology Totals		\$173,128.07	\$54,261.94	\$12,300.08	\$49,235.00	\$57,688.00	\$8,453.00
Locations 113 - Carver Elementary Totals		\$4,188,205.28	\$4,572,819.25	\$4,494,077.44	\$4,510,800.00	\$4,724,042.00	\$213,242.00
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	1,611,253.05	1,667,944.66	1,597,393.58	1,610,778.00	1,765,646.00	154,868.00
30-114-61-10-2-110-71151	Compensation-Instructional Asst	109,251.56	115,674.34	125,339.95	131,259.00	167,649.00	36,390.00
30-114-61-10-2-110-71520	Compensation-Substitutes	58,472.87	74,511.23	56,020.36	43,000.00	43,000.00	.00
30-114-61-10-2-110-71522	Compensation-REWIP Retirees	11,552.00	6,009.84	17,708.93	18,001.00	18,302.00	301.00
30-114-61-10-2-110-71650	Compensation-NBC Teacher Bonus	15,000.00	15,000.00	10,000.00	12,500.00	12,500.00	.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 110 - Regular Instruction							
30-114-61-10-2-110-71665	Bonus Payments To Teachers	.00	24,420.00	.00	.00	.00	.00
30-114-61-10-2-110-72100	FICA	130,222.25	139,515.31	132,383.08	138,506.00	147,327.00	8,821.00
30-114-61-10-2-110-72210	VRS Pension Contribution	242,171.60	257,936.60	210,312.26	202,669.00	215,467.00	12,798.00
30-114-61-10-2-110-72220	VRS Hybrid Pension Contribution	43,467.60	36,502.24	73,397.76	86,858.00	92,343.00	5,485.00
30-114-61-10-2-110-72300	Group Health and Dental Insurance	209,290.20	222,175.48	212,678.56	251,492.00	251,492.00	.00
30-114-61-10-2-110-72400	VRS Group Life Insurance	23,029.50	23,739.70	22,874.46	23,343.00	21,854.00	(1,489.00)
30-114-61-10-2-110-72510	Hybrid Disability Insurance	622.50	522.80	1,050.94	.00	.00	.00
30-114-61-10-2-110-72700	Workers Compensation	9,074.00	7,767.45	6,524.46	10,000.00	10,000.00	.00
30-114-61-10-2-110-72750	VRS Retiree Health Care Credit	20,795.50	21,436.40	20,655.22	21,079.00	22,410.00	1,331.00
30-114-61-10-2-110-72800	Termination Pay for Vac/Sick Leave	.00	8,876.27	3,461.60	.00	.00	.00
30-114-61-10-2-110-72850	OPEB ARC	7,854.00	7,913.00	7,803.00	.00	.00	.00
30-114-61-10-2-110-73153	Repair & Maint - Music Dept	.00	.00	.00	150.00	150.00	.00
30-114-61-10-2-110-76010	Agenda Books	1,040.25	1,035.90	1,351.29	1,200.00	1,200.00	.00
30-114-61-10-2-110-76015	Allotment	23,509.09	22,787.02	21,923.08	20,755.00	20,147.00	(608.00)
30-114-61-10-2-110-76045	Furniture and Equip <\$5,000	2,278.53	4,120.01	4,085.68	3,850.00	4,000.00	150.00
30-114-61-10-2-110-76085	School Improvement	241.90	108.82	22.37	50.00	50.00	.00
30-114-61-10-2-110-76135	Art Supplies and Equipment <\$5,000	1,042.00	1,000.00	1,000.00	1,114.00	2,497.00	1,383.00
30-114-61-10-2-110-76350	Music	143.65	113.90	130.90	116.00	120.00	4.00
30-114-61-10-2-110-76360	Physical Education	284.14	200.00	193.11	50.00	220.00	170.00
30-114-61-10-2-110-76365	Reading	469.28	1,667.00	1,847.94	808.00	723.00	(85.00)
30-114-61-10-2-110-76485	Supplies - Kindergarten	1,182.92	1,184.22	1,309.36	1,563.00	2,300.00	737.00



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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 110 - Regular Instruction							
30-114-61-10-2-110-76490	Supplies - First Grade	943.01	1,037.00	1,019.78	1,450.00	1,405.00	(45.00)
30-114-61-10-2-110-76495	Supplies - Second Grade	1,134.74	1,106.34	797.70	1,607.00	925.00	(682.00)
30-114-61-10-2-110-76500	Supplies - Third Grade	883.00	1,004.72	857.67	988.00	1,246.00	258.00
30-114-61-10-2-110-76505	Supplies - Fourth Grade	1,008.47	740.71	1,123.74	548.00	788.00	240.00
30-114-61-10-2-110-76510	Supplies - Fifth Grade	803.20	680.57	707.26	737.00	435.00	(302.00)
Program 110 - Regular Instruction Totals		\$2,527,020.81	\$2,666,731.53	\$2,533,974.04	\$2,584,471.00	\$2,804,196.00	\$219,725.00
Program 120 - Special Education							
30-114-61-10-2-120-71120	Compensation-Instructional Salaries	174,881.04	186,881.04	247,576.33	261,829.00	276,784.00	14,955.00
30-114-61-10-2-120-71151	Compensation-Instructional Asst	34,108.88	49,138.92	119,971.50	145,257.00	150,957.00	5,700.00
30-114-61-10-2-120-71200	Compensation-OT	.00	221.58	.00	.00	.00	.00
30-114-61-10-2-120-71520	Compensation-Substitutes	683.97	1,436.04	430.88	.00	.00	.00
30-114-61-10-2-120-71650	Compensation-NBC Teacher Bonus	5,000.00	5,000.00	5,000.00	2,500.00	2,500.00	.00
30-114-61-10-2-120-71665	Bonus Payments To Teachers	.00	7,740.00	.00	.00	.00	.00
30-114-61-10-2-120-72100	FICA	15,814.31	17,810.15	27,406.62	31,142.00	32,913.00	1,771.00
30-114-61-10-2-120-72210	VRS Pension Contribution	20,353.00	24,964.70	26,579.83	47,360.00	21,327.00	(26,033.00)
30-114-61-10-2-120-72220	VRS Hybrid Pension Contribution	14,010.00	13,678.03	31,919.17	20,297.00	49,763.00	29,466.00
30-114-61-10-2-120-72300	Group Health and Dental Insurance	19,737.18	31,919.28	46,004.80	25,746.00	25,746.00	.00
30-114-61-10-2-120-72400	VRS Group Life Insurance	2,770.50	3,115.59	4,725.92	5,455.00	5,047.00	(408.00)
30-114-61-10-2-120-72510	Hybrid Disability Insurance	200.70	195.88	455.10	.00	.00	.00
30-114-61-10-2-120-72750	VRS Retiree Health Care Credit	2,501.60	2,813.27	4,266.67	4,926.00	5,176.00	250.00
30-114-61-10-2-120-76390	Sp Ed LD	630.04	667.87	615.97	2,319.00	845.00	(1,474.00)



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G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs Adopted
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							
30-114-61-10-2-120-76410	Sp Ed ID	511.95	592.21	994.20	923.00	1,579.00	656.00
30-114-61-10-2-120-76438	Supplies - EL	.00	.00	65.45	100.00	200.00	100.00
Program 120 - Special Education Totals		\$291,203.17	\$346,174.56	\$516,012.44	\$547,854.00	\$572,837.00	\$24,983.00
Program 180 - Pre-K Non- Sp Ed							
30-114-61-10-2-180-71110	Compensation-Administrative	.00	.00	.00	.00	8,926.00	8,926.00
30-114-61-10-2-180-71151	Compensation-Instructional Asst	.00	.00	.00	.00	24,548.00	24,548.00
30-114-61-10-2-180-72100	FICA	.00	.00	.00	.00	2,561.00	2,561.00
30-114-61-10-2-180-72210	VRS Pension Contribution	.00	.00	.00	.00	5,563.00	5,563.00
30-114-61-10-2-180-72400	VRS Group Life Insurance	.00	.00	.00	.00	395.00	395.00
30-114-61-10-2-180-72750	VRS Retiree Health Care Credit	.00	.00	.00	.00	405.00	405.00
Program 180 - Pre-K Non- Sp Ed Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$42,398.00	\$42,398.00
Level 2 - Elementary Totals		\$2,818,223.98	\$3,012,906.09	\$3,049,986.48	\$3,132,325.00	\$3,419,431.00	\$287,106.00
Level 8 - Pre-K							
Program 180 - Pre-K Non- Sp Ed							
30-114-61-10-8-180-71120	Compensation-Instructional Salaries	.00	50.00	.00	.00	.00	.00
30-114-61-10-8-180-71151	Compensation-Instructional Asst	.00	.00	.00	.00	10,000.00	10,000.00
30-114-61-10-8-180-72100	FICA	.00	3.83	.00	.00	765.00	765.00
30-114-61-10-8-180-72210	VRS Pension Contribution	.00	.00	.00	.00	1,662.00	1,662.00
30-114-61-10-8-180-72400	VRS Group Life Insurance	.00	.00	.00	.00	118.00	118.00
30-114-61-10-8-180-72750	VRS Retiree Health Care Credit	.00	.00	.00	.00	121.00	121.00
30-114-61-10-8-180-73037	Contractual Services - Other	.00	.00	2,733.47	.00	2,000.00	2,000.00
30-114-61-10-8-180-73255	Professional Development	.00	.00	2,536.00	.00	1,250.00	1,250.00



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G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund							
EXPENSE							
Locations 114 - West Salem Elementary							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 8 - Pre-K							
Program 180 - Pre-K Non- Sp Ed							
30-114-61-10-8-180-76435	Supplies - Instructional	.00	.00	6,453.38	.00	30,894.00	30,894.00
Program 180 - Pre-K Non- Sp Ed Totals		\$0.00	\$53.83	\$11,722.85	\$0.00	\$46,810.00	\$46,810.00
Level 8 - Pre-K Totals		\$0.00	\$53.83	\$11,722.85	\$0.00	\$46,810.00	\$46,810.00
Sub-Function 10 - Classroom Instruction Totals		\$2,818,223.98	\$3,012,959.92	\$3,061,709.33	\$3,132,325.00	\$3,466,241.00	\$333,916.00
Sub-Function 21 - Student Guidance							
Level 2 - Elementary							
Program 110 - Regular Instruction							
30-114-61-21-2-110-71124	Compensation-Guidance Counselors	65,507.79	52,488.41	76,847.90	84,319.00	85,955.00	1,636.00
30-114-61-21-2-110-71665	Bonus Payments To Teachers	.00	1,838.25	.00	.00	.00	.00
30-114-61-21-2-110-72100	FICA	4,819.89	3,941.50	5,717.24	6,450.00	6,576.00	126.00
30-114-61-21-2-110-72210	VRS Pension Contribution	11,116.23	11,833.96	12,046.41	14,014.00	10,000.00	(4,014.00)
30-114-61-21-2-110-72220	VRS Hybrid Pension Contribution	.00	.00	1,265.95	.00	4,286.00	4,286.00
30-114-61-21-2-110-72300	Group Health and Dental Insurance	2,488.62	2,832.06	2,089.42	8,582.00	8,582.00	.00
30-114-61-21-2-110-72400	VRS Group Life Insurance	896.32	954.18	1,073.32	1,130.00	1,014.00	(116.00)
30-114-61-21-2-110-72510	Hybrid Disability Insurance	.00	.00	18.14	.00	.00	.00
30-114-61-21-2-110-72750	VRS Retiree Health Care Credit	809.30	861.55	969.21	1,020.00	1,040.00	20.00
30-114-61-21-2-110-76285	Guidance	134.61	23.75	19.47	100.00	200.00	100.00
Program 110 - Regular Instruction Totals		\$85,772.76	\$74,773.66	\$100,047.06	\$115,615.00	\$117,653.00	\$2,038.00
Program 120 - Special Education							
30-114-61-21-2-120-71124	Compensation-Guidance Counselors	3,447.78	2,762.55	4,044.63	.00	.00	.00
30-114-61-21-2-120-71665	Bonus Payments To Teachers	.00	96.75	.00	.00	.00	.00
30-114-61-21-2-120-72100	FICA	253.68	207.45	300.91	.00	.00	.00



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G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs Adopted
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	585.07	622.84	634.02	.00	.00	.00
30-114-61-21-2-120-72220	VRS Hybrid Pension Contribution	.00	.00	66.63	.00	.00	.00
30-114-61-21-2-120-72300	Group Health and Dental Insurance	130.98	149.06	109.97	.00	.00	.00
30-114-61-21-2-120-72400	VRS Group Life Insurance	47.18	50.22	56.49	.00	.00	.00
30-114-61-21-2-120-72510	Hybrid Disability Insurance	.00	.00	.96	.00	.00	.00
30-114-61-21-2-120-72750	VRS Retiree Health Care Credit	42.60	45.35	51.01	.00	.00	.00
30-114-61-21-2-120-76285	Guidance	7.09	1.25	1.03	.00	.00	.00
Program 120 - Special Education Totals		\$4,514.38	\$3,935.47	\$5,265.65	\$0.00	\$0.00	\$0.00
Level 2 - Elementary Totals		\$90,287.14	\$78,709.13	\$105,312.71	\$115,615.00	\$117,653.00	\$2,038.00
Sub-Function 21 - Student Guidance Totals		\$90,287.14	\$78,709.13	\$105,312.71	\$115,615.00	\$117,653.00	\$2,038.00
Sub-Function 32 - Instr. Sup. - Media Services							
Level 2 - Elementary							
Program 110 - Regular Instruction							
30-114-61-32-2-110-71122	Compensation-Librarians	50,002.65	53,643.24	56,848.68	57,601.00	61,641.00	4,040.00
30-114-61-32-2-110-71665	Bonus Payments To Teachers	.00	1,548.00	.00	.00	.00	.00
30-114-61-32-2-110-72100	FICA	3,829.30	4,226.93	4,354.20	4,406.00	4,716.00	310.00
30-114-61-32-2-110-72210	VRS Pension Contribution	8,275.40	8,809.80	9,396.14	9,573.00	10,245.00	672.00
30-114-61-32-2-110-72300	Group Health and Dental Insurance	.00	.00	.00	8,582.00	.00	(8,582.00)
30-114-61-32-2-110-72400	VRS Group Life Insurance	667.20	710.30	757.56	772.00	727.00	(45.00)
30-114-61-32-2-110-72750	VRS Retiree Health Care Credit	602.50	641.40	684.10	697.00	746.00	49.00
30-114-61-32-2-110-73130	Repair/Maint - Audio/Visual	519.18	731.45	683.09	650.00	650.00	.00
30-114-61-32-2-110-76155	Audio Visual Media	436.76	208.50	562.14	500.00	500.00	.00



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Fund 30 - School General Fund							
EXPENSE							
Locations 114 - West Salem Elementary							
Function 61 - Instruction							
Sub-Function 32 - Instr. Sup. - Media Services							
Level 2 - Elementary							
Program 110 - Regular Instruction							
30-114-61-32-2-110-76325	Library Books and Supplies	3,930.56	3,910.52	3,715.61	3,898.00	4,000.00	102.00
30-114-61-32-2-110-76330	Library Reference Materials	1,185.67	1,176.94	1,106.16	940.00	940.00	.00
30-114-61-32-2-110-76355	Periodicals	628.74	632.93	613.32	800.00	800.00	.00
Program 110 - Regular Instruction Totals		\$70,077.96	\$76,240.01	\$78,721.00	\$88,419.00	\$84,965.00	(\$3,454.00)
Level 2 - Elementary Totals		\$70,077.96	\$76,240.01	\$78,721.00	\$88,419.00	\$84,965.00	(\$3,454.00)
Sub-Function 32 - Instr. Sup. - Media Services Totals		\$70,077.96	\$76,240.01	\$78,721.00	\$88,419.00	\$84,965.00	(\$3,454.00)
Sub-Function 41 - Admin. Principals Office							
Level 2 - Elementary							
Program 110 - Regular Instruction							
30-114-61-41-2-110-71126	Compensation-Principals	104,055.96	109,251.00	115,860.48	117,007.00	125,338.00	8,331.00
30-114-61-41-2-110-71127	Compensation-Asst Principals	65,631.81	68,529.96	72,915.68	77,890.00	82,365.00	4,475.00
30-114-61-41-2-110-71150	Compensation-Clerical	41,602.62	47,520.57	50,425.58	50,747.00	54,360.00	3,613.00
30-114-61-41-2-110-71200	Compensation-OT	224.50	427.14	602.18	2,000.00	2,000.00	.00
30-114-61-41-2-110-71520	Compensation-Substitutes	3,215.88	3,046.37	7,783.46	.00	.00	.00
30-114-61-41-2-110-71665	Bonus Payments To Teachers	.00	4,644.00	.00	.00	.00	.00
30-114-61-41-2-110-72100	FICA	15,024.59	16,877.14	18,140.44	18,945.00	20,201.00	1,256.00
30-114-61-41-2-110-72210	VRS Pension Contribution	35,041.56	37,422.62	39,710.14	40,826.00	43,555.00	2,729.00
30-114-61-41-2-110-72300	Group Health and Dental Insurance	27,666.30	30,473.52	32,255.64	25,746.00	25,746.00	.00
30-114-61-41-2-110-72400	VRS Group Life Insurance	2,825.32	3,017.22	3,201.72	3,292.00	3,092.00	(200.00)
30-114-61-41-2-110-72750	VRS Retiree Health Care Credit	2,551.16	2,724.48	2,891.08	2,972.00	3,171.00	199.00



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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							
30-114-61-41-2-110-73161	Lease Offset	.00	(1,606.56)	(4,574.62)	.00	.00	.00
30-114-61-41-2-110-73180	Repair/Maint - Other Contracted	9,924.85	8,084.09	10,807.36	12,000.00	14,216.00	2,216.00
30-114-61-41-2-110-75521	Travel-Principals	59.00	.00	.00	1,000.00	1,000.00	.00
30-114-61-41-2-110-75803	Dues-Accreditation	89.00	89.00	89.00	342.00	342.00	.00
30-114-61-41-2-110-78070	Inception of Lease - Capital Outlay	.00	12,175.66	.00	.00	.00	.00
Program 110 - Regular Instruction Totals		\$307,912.55	\$342,676.21	\$350,108.14	\$352,767.00	\$375,386.00	\$22,619.00
Level 2 - Elementary Totals		\$307,912.55	\$342,676.21	\$350,108.14	\$352,767.00	\$375,386.00	\$22,619.00
Sub-Function 41 - Admin. Principals Office Totals		\$307,912.55	\$342,676.21	\$350,108.14	\$352,767.00	\$375,386.00	\$22,619.00
Function 61 - Instruction Totals		\$3,286,501.63	\$3,510,585.27	\$3,595,851.18	\$3,689,126.00	\$4,044,245.00	\$355,119.00
Function 62 - Administration, Attend. & Health							
Sub-Function 62 - Admin, Attend. & Health							
Level 9 - District Wide							
Program 222 - Health Services							
30-114-62-9-222-76100	Supplies - Nursing	331.40	330.16	364.91	533.00	476.00	(57.00)
Program 222 - Health Services Totals		\$331.40	\$330.16	\$364.91	\$533.00	\$476.00	(\$57.00)
Level 9 - District Wide Totals		\$331.40	\$330.16	\$364.91	\$533.00	\$476.00	(\$57.00)
Sub-Function 62 - Admin, Attend. & Health Totals		\$331.40	\$330.16	\$364.91	\$533.00	\$476.00	(\$57.00)
Function 62 - Administration, Attend. & Health Totals		\$331.40	\$330.16	\$364.91	\$533.00	\$476.00	(\$57.00)
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	99,320.40	83,994.53	120,330.85	122,567.00	131,294.00	8,727.00
30-114-64-64-9-420-71200	Compensation-OT	9,647.54	13,352.41	12,489.66	8,500.00	8,500.00	.00
30-114-64-64-9-420-71520	Compensation-Substitutes	67.08	.00	71.72	2,500.00	2,500.00	.00
30-114-64-64-9-420-71665	Bonus Payments To Teachers	.00	3,870.00	.00	.00	.00	.00



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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	8,106.16	7,453.06	9,782.46	10,218.00	10,885.00	667.00
30-114-64-64-9-420-72210	VRS Pension Contribution	7,519.44	1,800.12	646.38	3,039.00	3,266.00	227.00
30-114-64-64-9-420-72220	VRS Hybrid Pension Contribution	.00	5,211.70	8,341.98	7,091.00	7,620.00	529.00
30-114-64-64-9-420-72300	Group Health and Dental Insurance	22,504.32	18,431.38	28,969.20	25,626.00	25,626.00	.00
30-114-64-64-9-420-72400	VRS Group Life Insurance	1,239.48	967.59	1,454.58	1,642.00	1,490.00	(152.00)
30-114-64-64-9-420-72510	Hybrid Disability Insurance	.00	88.05	268.86	.00	.00	.00
30-114-64-64-9-420-72700	Workers Compensation	731.00	497.12	417.57	1,000.00	1,000.00	.00
30-114-64-64-9-420-72750	VRS Retiree Health Care Credit	1,075.32	839.54	1,248.48	1,405.00	1,449.00	44.00
30-114-64-64-9-420-72850	OPEB ARC	772.00	506.00	749.00	.00	.00	.00
30-114-64-64-9-420-73180	Repair/Maint - Other Contracted	16,725.02	17,076.08	22,484.61	17,942.00	30,942.00	13,000.00
30-114-64-64-9-420-74900	Building Maintenance -City	42,694.46	59,759.83	63,008.23	42,000.00	59,333.00	17,333.00
30-114-64-64-9-420-75001	Telecom/ Internet Services	3,495.34	2,460.30	2,413.24	5,000.00	3,032.00	(1,968.00)
30-114-64-64-9-420-75004	Utilities - Electric	60,573.03	64,738.32	69,640.83	69,300.00	77,971.00	8,671.00
30-114-64-64-9-420-75005	Utilities - Natural Gas	14,607.17	20,255.31	14,730.53	20,000.00	13,684.00	(6,316.00)
30-114-64-64-9-420-75009	Utilities - Water and Sewer	9,434.83	8,475.40	8,761.01	10,000.00	10,000.00	.00
30-114-64-64-9-420-76055	Machines, Equipment and Tools <\$5,000	817.05	3,394.00	417.55	1,500.00	1,500.00	.00
30-114-64-64-9-420-76110	Supplies - Operational	20,260.42	25,797.55	28,942.28	15,000.00	15,000.00	.00
Program 420 - Building Services Totals		\$319,590.06	\$338,968.29	\$395,169.02	\$364,330.00	\$405,092.00	\$40,762.00
Program 430 - Grounds Services							
30-114-64-64-9-430-74910	Grounds Maintenance-City	16,721.51	19,606.10	28,337.20	16,910.00	16,910.00	.00
Program 430 - Grounds Services Totals		\$16,721.51	\$19,606.10	\$28,337.20	\$16,910.00	\$16,910.00	\$0.00
Level 9 - District Wide Totals		\$336,311.57	\$358,574.39	\$423,506.22	\$381,240.00	\$422,002.00	\$40,762.00
Sub-Function 64 - Operation & Maintenance Totals		\$336,311.57	\$358,574.39	\$423,506.22	\$381,240.00	\$422,002.00	\$40,762.00



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Fund 30 - School General Fund							
EXPENSE							
Locations	114 - West Salem Elementary						
Function	64 - Operation & Maintenance Totals	\$336,311.57	\$358,574.39	\$423,506.22	\$381,240.00	\$422,002.00	\$40,762.00
Function	68 - Technology						
Sub-Function	10 - Classroom Instruction						
Level	9 - District Wide						
Program	800 - Technology						
30-114-68-10-9-800-71139	Compensation-ITRT	17,509.83	3,337.42	.00	28,774.00	30,823.00	2,049.00
30-114-68-10-9-800-72100	FICA	1,310.15	252.23	.00	2,201.00	2,358.00	157.00
30-114-68-10-9-800-72210	VRS Pension Contribution	2,868.10	610.66	.00	4,782.00	5,123.00	341.00
30-114-68-10-9-800-72300	Group Health and Dental Insurance	1,998.16	332.84	.00	2,486.00	3,800.00	1,314.00
30-114-68-10-9-800-72400	VRS Group Life Insurance	231.30	49.24	.00	386.00	364.00	(22.00)
30-114-68-10-9-800-72750	VRS Retiree Health Care Credit	208.80	44.46	.00	348.00	373.00	25.00
30-114-68-10-9-800-73175	Repair/Maint- Computer	1,254.33	59.89	778.15	3,000.00	3,000.00	.00
30-114-68-10-9-800-76305	ITRT	363.77	299.92	1,012.47	420.00	612.00	192.00
30-114-68-10-9-800-76515	Software-Instructional	4,224.47	4,637.75	4,890.50	2,700.00	3,700.00	1,000.00
30-114-68-10-9-800-76530	Computer Supplies	4,016.10	4,928.93	4,226.55	4,485.00	4,982.00	497.00
30-114-68-10-9-800-76545	Technology Repair and Replace	116,423.44	4,260.23	.00	.00	.00	.00
30-114-68-10-9-800-78050	Technology Addl VPSA Eligible	1,182.15	30,970.31	641.86	.00	.00	.00
Program 800 - Technology Totals		\$151,590.60	\$49,783.88	\$11,549.53	\$49,582.00	\$55,135.00	\$5,553.00
Level 9 - District Wide Totals		\$151,590.60	\$49,783.88	\$11,549.53	\$49,582.00	\$55,135.00	\$5,553.00
Sub-Function 10 - Classroom Instruction Totals		\$151,590.60	\$49,783.88	\$11,549.53	\$49,582.00	\$55,135.00	\$5,553.00
Function 68 - Technology Totals		\$151,590.60	\$49,783.88	\$11,549.53	\$49,582.00	\$55,135.00	\$5,553.00
Locations 114 - West Salem Elementary Totals		\$3,774,735.20	\$3,919,273.70	\$4,031,271.84	\$4,120,481.00	\$4,521,858.00	\$401,377.00
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	1,260,518.82	1,332,953.33	1,353,255.65	1,377,283.00	1,543,703.00	166,420.00
30-115-61-10-2-110-71151	Compensation-Instructional Asst	91,199.30	111,968.46	104,722.84	127,863.00	128,360.00	497.00



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G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs Adopted
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							
30-115-61-10-2-110-71520	Compensation-Substitutes	52,426.66	75,574.77	80,191.72	65,000.00	65,000.00	.00
30-115-61-10-2-110-71522	Compensation-REWIP Retirees	317.21	1,200.60	600.30	.00	.00	.00
30-115-61-10-2-110-71650	Compensation-NBC Teacher Bonus	.00	.00	.00	5,000.00	5,000.00	.00
30-115-61-10-2-110-71665	Bonus Payments To Teachers	.00	18,228.00	.00	.00	.00	.00
30-115-61-10-2-110-72100	FICA	99,446.64	109,917.34	110,924.84	120,499.00	127,052.00	6,553.00
30-115-61-10-2-110-72210	VRS Pension Contribution	201,430.68	199,807.10	188,816.74	175,109.00	185,075.00	9,966.00
30-115-61-10-2-110-72220	VRS Hybrid Pension Contribution	24,396.50	37,379.06	49,654.54	75,047.00	79,318.00	4,271.00
30-115-61-10-2-110-72300	Group Health and Dental Insurance	170,397.48	180,028.60	182,575.55	208,090.00	208,090.00	.00
30-115-61-10-2-110-72400	VRS Group Life Insurance	18,207.28	19,123.10	19,226.86	20,169.00	18,772.00	(1,397.00)
30-115-61-10-2-110-72510	Hybrid Disability Insurance	349.40	535.20	711.01	.00	.00	.00
30-115-61-10-2-110-72600	Unemployment Compensation	430.93	.00	.00	.00	.00	.00
30-115-61-10-2-110-72700	Workers Compensation	8,830.00	7,394.61	6,211.28	10,000.00	10,000.00	.00
30-115-61-10-2-110-72750	VRS Retiree Health Care Credit	16,440.90	17,268.20	17,361.74	18,212.00	19,249.00	1,037.00
30-115-61-10-2-110-72800	Termination Pay for Vac/Sick Leave	.00	.00	1,740.00	.00	.00	.00
30-115-61-10-2-110-72850	OPEB ARC	7,552.00	7,533.00	7,429.00	.00	.00	.00
30-115-61-10-2-110-73153	Repair & Maint - Music Dept	498.02	.00	410.55	450.00	450.00	.00
30-115-61-10-2-110-73154	Repair & Maint - PE Equipment	163.98	163.98	150.00	150.00	150.00	.00
30-115-61-10-2-110-76010	Agenda Books	.00	1,232.77	2,599.10	1,240.00	1,240.00	.00
30-115-61-10-2-110-76015	Allotment	18,288.54	24,456.99	21,282.89	19,603.00	19,831.00	228.00
30-115-61-10-2-110-76045	Furniture and Equip <\$5,000	499.96	76.76	411.96	500.00	500.00	.00
30-115-61-10-2-110-76085	School Improvement	59.47	97.79	128.55	100.00	100.00	.00



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G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs Adopted
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							
30-115-61-10-2-110-76135	Art Supplies and Equipment <\$5,000	999.87	1,000.00	994.50	1,000.00	1,000.00	.00
30-115-61-10-2-110-76350	Music	434.13	878.78	450.25	450.00	450.00	.00
30-115-61-10-2-110-76360	Physical Education	720.37	719.51	741.88	720.00	720.00	.00
30-115-61-10-2-110-76365	Reading	2,874.86	630.00	664.97	700.00	2,996.00	2,296.00
30-115-61-10-2-110-76485	Supplies - Kindergarten	571.51	667.38	825.59	900.00	900.00	.00
30-115-61-10-2-110-76490	Supplies - First Grade	1,006.74	907.70	834.04	900.00	900.00	.00
30-115-61-10-2-110-76495	Supplies - Second Grade	898.91	897.98	850.53	900.00	900.00	.00
30-115-61-10-2-110-76500	Supplies - Third Grade	870.16	848.65	834.51	850.00	850.00	.00
30-115-61-10-2-110-76505	Supplies - Fourth Grade	995.02	942.78	828.68	850.00	850.00	.00
30-115-61-10-2-110-76510	Supplies - Fifth Grade	683.21	923.83	1,395.41	850.00	850.00	.00
Program 110 - Regular Instruction Totals		\$1,981,508.55	\$2,153,356.27	\$2,156,825.48	\$2,232,435.00	\$2,422,306.00	\$189,871.00
Program 120 - Special Education							
30-115-61-10-2-120-71120	Compensation-Instructional Salaries	220,321.14	222,255.95	298,722.96	324,813.00	344,828.00	20,015.00
30-115-61-10-2-120-71151	Compensation-Instructional Asst	.00	5,981.49	56,092.29	46,279.00	148,190.00	101,911.00
30-115-61-10-2-120-71520	Compensation-Substitutes	3,687.37	19,873.36	14,419.97	.00	.00	.00
30-115-61-10-2-120-71665	Bonus Payments To Teachers	.00	9,288.00	.00	.00	.00	.00
30-115-61-10-2-120-72100	FICA	16,909.59	19,671.66	27,865.37	28,389.00	37,716.00	9,327.00
30-115-61-10-2-120-72210	VRS Pension Contribution	22,385.92	29,139.40	38,996.64	43,167.00	57,358.00	14,191.00
30-115-61-10-2-120-72220	VRS Hybrid Pension Contribution	14,043.00	9,703.57	18,972.81	18,500.00	24,582.00	6,082.00
30-115-61-10-2-120-72300	Group Health and Dental Insurance	26,148.96	34,050.10	41,976.93	34,118.00	34,118.00	.00
30-115-61-10-2-120-72400	VRS Group Life Insurance	2,930.39	3,131.76	4,673.87	4,972.00	5,818.00	846.00



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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							
30-115-61-10-2-120-72510	Hybrid Disability Insurance	201.12	138.91	271.65	.00	.00	.00
30-115-61-10-2-120-72750	VRS Retiree Health Care Credit	2,652.22	2,827.84	4,220.44	4,490.00	5,966.00	1,476.00
30-115-61-10-2-120-76390	Sp Ed LD	617.84	541.73	750.11	750.00	750.00	.00
30-115-61-10-2-120-76392	Sp Ed CC	1,535.00	2,612.44	1,282.49	1,235.00	1,235.00	.00
30-115-61-10-2-120-76438	Supplies - EL	.00	.00	.00	140.00	440.00	300.00
Program 120 - Special Education Totals		\$311,432.55	\$359,216.21	\$508,245.53	\$506,853.00	\$661,001.00	\$154,148.00
Program 180 - Pre-K Non- Sp Ed							
30-115-61-10-2-180-71110	Compensation-Administrative	.00	.00	.00	.00	8,926.00	8,926.00
30-115-61-10-2-180-71120	Compensation-Instructional Salaries	.00	53,360.04	59,164.68	59,343.00	66,290.00	6,947.00
30-115-61-10-2-180-71151	Compensation-Instructional Asst	.00	.00	15,392.80	19,767.00	23,834.00	4,067.00
30-115-61-10-2-180-71665	Bonus Payments To Teachers	.00	1,548.00	.00	.00	.00	.00
30-115-61-10-2-180-72100	FICA	.00	3,400.51	4,823.52	6,052.00	7,577.00	1,525.00
30-115-61-10-2-180-72220	VRS Hybrid Pension Contribution	.00	8,868.40	12,442.60	13,148.00	16,462.00	3,314.00
30-115-61-10-2-180-72300	Group Health and Dental Insurance	.00	11,927.84	19,971.60	8,868.00	17,736.00	8,868.00
30-115-61-10-2-180-72400	VRS Group Life Insurance	.00	715.00	1,003.20	1,060.00	1,169.00	109.00
30-115-61-10-2-180-72510	Hybrid Disability Insurance	.00	127.00	178.14	.00	.00	.00
30-115-61-10-2-180-72750	VRS Retiree Health Care Credit	.00	645.70	905.92	957.00	1,199.00	242.00
Program 180 - Pre-K Non- Sp Ed Totals		\$0.00	\$80,592.49	\$113,882.46	\$109,195.00	\$143,193.00	\$33,998.00
Level 2 - Elementary Totals		\$2,292,941.10	\$2,593,164.97	\$2,778,953.47	\$2,848,483.00	\$3,226,500.00	\$378,017.00
Level 8 - Pre-K							
Program 180 - Pre-K Non- Sp Ed							
30-115-61-10-8-180-71120	Compensation-Instructional Salaries	.00	15,524.54	.00	.00	.00	.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 8 - Pre-K							
Program 180 - Pre-K Non- Sp Ed							
30-115-61-10-8-180-71151	Compensation-Instructional Asst	.00	50.00	.00	.00	.00	.00
30-115-61-10-8-180-72100	FICA	.00	1,157.67	.00	.00	.00	.00
30-115-61-10-8-180-72220	VRS Hybrid Pension Contribution	.00	880.98	.00	.00	.00	.00
30-115-61-10-8-180-72300	Group Health and Dental Insurance	.00	2,839.15	(877.81)	.00	.00	.00
30-115-61-10-8-180-72400	VRS Group Life Insurance	.00	71.03	.00	.00	.00	.00
30-115-61-10-8-180-72510	Hybrid Disability Insurance	.00	12.62	.00	.00	.00	.00
30-115-61-10-8-180-72750	VRS Retiree Health Care Credit	.00	64.14	.00	.00	.00	.00
30-115-61-10-8-180-73037	Contractual Services - Other	.00	.00	151.45	.00	2,000.00	2,000.00
30-115-61-10-8-180-73255	Professional Development	.00	1,351.26	111.00	.00	1,250.00	1,250.00
30-115-61-10-8-180-76435	Supplies - Instructional	.00	8,632.45	2,092.09	.00	36,237.00	36,237.00
Program 180 - Pre-K Non- Sp Ed Totals		\$0.00	\$30,583.84	\$1,476.73	\$0.00	\$39,487.00	\$39,487.00
Level 8 - Pre-K Totals		\$0.00	\$30,583.84	\$1,476.73	\$0.00	\$39,487.00	\$39,487.00
Sub-Function 10 - Classroom Instruction Totals		\$2,292,941.10	\$2,623,748.81	\$2,780,430.20	\$2,848,483.00	\$3,265,987.00	\$417,504.00
Sub-Function 21 - Student Guidance							
Level 2 - Elementary							
Program 110 - Regular Instruction							
30-115-61-21-2-110-71124	Compensation-Guidance Counselors	77,681.17	83,103.61	89,990.26	97,730.00	100,321.00	2,591.00
30-115-61-21-2-110-71665	Bonus Payments To Teachers	.00	1,838.25	.00	.00	.00	.00
30-115-61-21-2-110-72100	FICA	5,732.41	6,257.97	6,838.19	7,476.00	7,675.00	199.00
30-115-61-21-2-110-72210	VRS Pension Contribution	12,974.05	13,811.86	14,155.83	16,243.00	11,671.00	(4,572.00)
30-115-61-21-2-110-72220	VRS Hybrid Pension Contribution	.00	.00	1,265.95	.00	5,002.00	5,002.00
30-115-61-21-2-110-72300	Group Health and Dental Insurance	12,182.67	12,585.68	12,324.45	3,529.00	15,529.00	12,000.00
30-115-61-21-2-110-72400	VRS Group Life Insurance	1,046.14	1,113.59	1,243.41	1,310.00	1,184.00	(126.00)



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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							
30-115-61-21-2-110-72510	Hybrid Disability Insurance	.00	.00	18.14	.00	.00	.00
30-115-61-21-2-110-72750	VRS Retiree Health Care Credit	944.58	1,005.57	1,122.78	1,183.00	1,214.00	31.00
30-115-61-21-2-110-76195	Career Education	127.02	208.52	122.32	135.00	135.00	.00
30-115-61-21-2-110-76285	Guidance	307.50	261.29	266.61	275.00	275.00	.00
Program 110 - Regular Instruction Totals		\$110,995.54	\$120,186.34	\$127,347.94	\$127,881.00	\$143,006.00	\$15,125.00
Program 120 - Special Education							
30-115-61-21-2-120-71124	Compensation-Guidance Counselors	4,088.48	4,373.87	4,736.33	.00	.00	.00
30-115-61-21-2-120-71665	Bonus Payments To Teachers	.00	96.75	.00	.00	.00	.00
30-115-61-21-2-120-72100	FICA	301.71	329.37	359.90	.00	.00	.00
30-115-61-21-2-120-72210	VRS Pension Contribution	682.85	726.94	745.04	.00	.00	.00
30-115-61-21-2-120-72220	VRS Hybrid Pension Contribution	.00	.00	66.63	.00	.00	.00
30-115-61-21-2-120-72300	Group Health and Dental Insurance	641.19	662.40	648.66	.00	.00	.00
30-115-61-21-2-120-72400	VRS Group Life Insurance	55.06	58.61	65.44	.00	.00	.00
30-115-61-21-2-120-72510	Hybrid Disability Insurance	.00	.00	.96	.00	.00	.00
30-115-61-21-2-120-72750	VRS Retiree Health Care Credit	49.72	52.93	59.09	.00	.00	.00
30-115-61-21-2-120-76195	Career Education	6.69	10.98	6.44	.00	.00	.00
30-115-61-21-2-120-76285	Guidance	16.18	13.75	14.03	.00	.00	.00
Program 120 - Special Education Totals		\$5,841.88	\$6,325.60	\$6,702.52	\$0.00	\$0.00	\$0.00
Level 2 - Elementary Totals		\$116,837.42	\$126,511.94	\$134,050.46	\$127,881.00	\$143,006.00	\$15,125.00
Sub-Function 21 - Student Guidance Totals		\$116,837.42	\$126,511.94	\$134,050.46	\$127,881.00	\$143,006.00	\$15,125.00



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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							
30-115-61-32-2-110-71122	Compensation-Librarians	71,552.46	76,122.05	81,231.09	81,549.00	87,269.00	5,720.00
30-115-61-32-2-110-71650	Compensation-NBC Teacher Bonus	5,000.00	5,000.00	5,000.00	.00	.00	.00
30-115-61-32-2-110-71665	Bonus Payments To Teachers	.00	1,548.00	.00	.00	.00	.00
30-115-61-32-2-110-72100	FICA	5,667.80	6,020.12	6,579.12	6,238.00	6,676.00	438.00
30-115-61-32-2-110-72210	VRS Pension Contribution	11,716.30	12,472.80	13,302.76	13,553.00	14,504.00	951.00
30-115-61-32-2-110-72300	Group Health and Dental Insurance	6,646.72	7,540.48	7,845.36	8,529.00	8,529.00	.00
30-115-61-32-2-110-72400	VRS Group Life Insurance	944.60	1,005.60	1,072.56	1,093.00	1,030.00	(63.00)
30-115-61-32-2-110-72750	VRS Retiree Health Care Credit	853.00	908.10	968.52	987.00	1,056.00	69.00
30-115-61-32-2-110-73130	Repair/Maint - Audio/Visual	875.95	849.98	926.06	850.00	850.00	.00
30-115-61-32-2-110-76155	Audio Visual Media	1,079.65	1,099.19	1,116.93	1,100.00	1,100.00	.00
30-115-61-32-2-110-76325	Library Books and Supplies	1,539.73	1,522.21	1,469.95	1,575.00	1,575.00	.00
30-115-61-32-2-110-76330	Library Reference Materials	953.19	965.44	895.40	1,110.00	1,110.00	.00
30-115-61-32-2-110-76355	Periodicals	106.00	108.92	142.72	200.00	200.00	.00
Program 110 - Regular Instruction Totals		\$106,935.40	\$115,162.89	\$120,550.47	\$116,784.00	\$123,899.00	\$7,115.00
Level 2 - Elementary Totals		\$106,935.40	\$115,162.89	\$120,550.47	\$116,784.00	\$123,899.00	\$7,115.00
Sub-Function 32 - Instr. Sup. - Media Services Totals		\$106,935.40	\$115,162.89	\$120,550.47	\$116,784.00	\$123,899.00	\$7,115.00
Sub-Function 41 - Admin. Principals Office							
Level 2 - Elementary							
Program 110 - Regular Instruction							
30-115-61-41-2-110-71126	Compensation-Principals	107,807.04	113,190.00	120,038.04	121,226.00	129,857.00	8,631.00
30-115-61-41-2-110-71127	Compensation-Asst Principals	70,994.39	70,419.38	74,218.96	79,265.00	83,837.00	4,572.00
30-115-61-41-2-110-71150	Compensation-Clerical	39,004.03	45,591.06	48,286.00	48,552.00	52,009.00	3,457.00



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G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs Adopted
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							
30-115-61-41-2-110-71200	Compensation-OT	651.07	670.21	868.63	2,000.00	2,000.00	.00
30-115-61-41-2-110-71520	Compensation-Substitutes	1,072.88	1,766.64	9,633.85	.00	.00	.00
30-115-61-41-2-110-71522	Compensation-REWIP Retirees	12,946.53	12,373.20	276.83	.00	.00	.00
30-115-61-41-2-110-71665	Bonus Payments To Teachers	.00	4,644.00	.00	.00	.00	.00
30-115-61-41-2-110-72100	FICA	17,165.87	18,030.07	18,457.77	19,205.00	20,479.00	1,274.00
30-115-61-41-2-110-72210	VRS Pension Contribution	29,716.82	30,405.46	32,269.28	28,974.00	30,912.00	1,938.00
30-115-61-41-2-110-72220	VRS Hybrid Pension Contribution	6,531.00	7,534.68	7,990.26	12,417.00	13,248.00	831.00
30-115-61-41-2-110-72300	Group Health and Dental Insurance	21,805.54	17,748.72	18,889.20	25,588.00	25,588.00	.00
30-115-61-41-2-110-72400	VRS Group Life Insurance	2,922.40	3,058.94	3,246.02	3,337.00	3,135.00	(202.00)
30-115-61-41-2-110-72510	Hybrid Disability Insurance	93.48	107.88	114.42	.00	.00	.00
30-115-61-41-2-110-72750	VRS Retiree Health Care Credit	2,638.99	2,762.08	2,931.12	3,013.00	3,215.00	202.00
30-115-61-41-2-110-73160	Repair/Maint - School Office Equipment	10,058.90	10,163.47	12,221.31	15,155.00	14,797.00	(358.00)
30-115-61-41-2-110-73161	Lease Offset	.00	(2,287.32)	(4,574.62)	.00	.00	.00
30-115-61-41-2-110-75521	Travel-Principals	626.33	1,461.27	239.00	1,000.00	1,000.00	.00
30-115-61-41-2-110-75803	Dues-Accreditation	239.00	239.00	239.00	240.00	240.00	.00
30-115-61-41-2-110-78070	Inception of Lease - Capital Outlay	.00	17,334.94	.00	.00	.00	.00
Program 110 - Regular Instruction Totals		\$324,274.27	\$355,213.68	\$345,345.07	\$359,972.00	\$380,317.00	\$20,345.00
Level 2 - Elementary Totals		\$324,274.27	\$355,213.68	\$345,345.07	\$359,972.00	\$380,317.00	\$20,345.00
Sub-Function 41 - Admin. Principals Office Totals		\$324,274.27	\$355,213.68	\$345,345.07	\$359,972.00	\$380,317.00	\$20,345.00
Function 61 - Instruction Totals		\$2,840,988.19	\$3,220,637.32	\$3,380,376.20	\$3,453,120.00	\$3,913,209.00	\$460,089.00



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G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs Adopted
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							
Program 222 - Health Services							
30-115-62-9-222-76100	Supplies - Nursing	457.71	349.67	524.36	567.00	567.00	.00
	Program 222 - Health Services Totals	\$457.71	\$349.67	\$524.36	\$567.00	\$567.00	\$0.00
	Level 9 - District Wide Totals	\$457.71	\$349.67	\$524.36	\$567.00	\$567.00	\$0.00
	Sub-Function 62 - Admin, Attend. & Health Totals	\$457.71	\$349.67	\$524.36	\$567.00	\$567.00	\$0.00
	Function 62 - Administration, Attend. & Health Totals	\$457.71	\$349.67	\$524.36	\$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	105,419.92	116,531.19	136,688.80	137,796.00	146,711.00	8,915.00
30-115-64-64-9-420-71200	Compensation-OT	10,247.23	10,922.08	6,290.16	8,500.00	8,500.00	.00
30-115-64-64-9-420-71520	Compensation-Substitutes	.00	.00	.00	1,000.00	1,000.00	.00
30-115-64-64-9-420-71665	Bonus Payments To Teachers	.00	4,644.00	.00	.00	.00	.00
30-115-64-64-9-420-72100	FICA	8,126.38	9,658.40	10,741.02	11,268.00	11,950.00	682.00
30-115-64-64-9-420-72210	VRS Pension Contribution	9,389.16	9,821.28	10,285.14	12,578.00	8,365.00	(4,213.00)
30-115-64-64-9-420-72220	VRS Hybrid Pension Contribution	454.00	541.74	574.50	.00	3,585.00	3,585.00
30-115-64-64-9-420-72300	Group Health and Dental Insurance	33,753.28	28,492.13	28,897.56	17,363.00	27,363.00	10,000.00
30-115-64-64-9-420-72400	VRS Group Life Insurance	1,332.26	1,540.68	1,623.36	1,846.00	1,731.00	(115.00)
30-115-64-64-9-420-72510	Hybrid Disability Insurance	104.20	149.04	158.04	.00	.00	.00
30-115-64-64-9-420-72700	Workers Compensation	731.00	745.67	626.35	1,000.00	1,000.00	.00
30-115-64-64-9-420-72750	VRS Retiree Health Care Credit	1,165.72	1,331.76	1,402.74	1,588.00	1,690.00	102.00
30-115-64-64-9-420-72850	OPEB ARC	515.00	760.00	749.00	.00	.00	.00
30-115-64-64-9-420-73180	Repair/Maint - Other Contracted	16,637.27	23,184.81	13,629.06	21,108.00	32,609.00	11,501.00



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G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs Adopted
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							
30-115-64-64-9-420-74900	Building Maintenance -City	39,825.98	64,874.25	61,982.60	33,200.00	50,533.00	17,333.00
30-115-64-64-9-420-75001	Telecom/ Internet Services	4,155.20	3,134.95	2,963.03	5,000.00	3,464.00	(1,536.00)
30-115-64-64-9-420-75004	Utilities - Electric	71,952.31	73,747.34	79,608.47	82,000.00	86,920.00	4,920.00
30-115-64-64-9-420-75005	Utilities - Natural Gas	15,347.60	19,332.55	14,278.98	18,000.00	11,853.00	(6,147.00)
30-115-64-64-9-420-75009	Utilities - Water and Sewer	10,930.59	8,402.75	9,085.68	10,550.00	11,289.00	739.00
30-115-64-64-9-420-76055	Machines, Equipment and Tools <\$5,000	1,696.25	1,814.58	2,891.49	1,708.00	1,708.00	.00
30-115-64-64-9-420-76110	Supplies - Operational	13,288.42	21,498.21	25,157.49	15,000.00	15,000.00	.00
Program 420 - Building Services Totals		\$345,071.77	\$401,127.41	\$407,633.47	\$379,505.00	\$425,271.00	\$45,766.00
Program 430 - Grounds Services							
30-115-64-64-9-430-74910	Grounds Maintenance-City	11,923.28	44,796.10	18,073.60	14,340.00	14,340.00	.00
Program 430 - Grounds Services Totals		\$11,923.28	\$44,796.10	\$18,073.60	\$14,340.00	\$14,340.00	\$0.00
Level 9 - District Wide Totals		\$356,995.05	\$445,923.51	\$425,707.07	\$393,845.00	\$439,611.00	\$45,766.00
Sub-Function 64 - Operation & Maintenance Totals		\$356,995.05	\$445,923.51	\$425,707.07	\$393,845.00	\$439,611.00	\$45,766.00
Function 64 - Operation & Maintenance Totals		\$356,995.05	\$445,923.51	\$425,707.07	\$393,845.00	\$439,611.00	\$45,766.00
Function 68 - Technology							
Sub-Function 10 - Classroom Instruction							
Level 9 - District Wide							
Program 800 - Technology							
30-115-68-10-9-800-71139	Compensation-ITRT	17,509.83	33,955.72	39,800.72	39,335.00	42,136.00	2,801.00
30-115-68-10-9-800-71665	Bonus Payments To Teachers	.00	774.00	.00	.00	.00	.00
30-115-68-10-9-800-72100	FICA	1,310.15	2,621.84	3,014.99	3,009.00	3,223.00	214.00
30-115-68-10-9-800-72210	VRS Pension Contribution	2,868.10	5,495.86	6,512.90	6,537.00	7,003.00	466.00
30-115-68-10-9-800-72300	Group Health and Dental Insurance	1,998.16	4,019.14	4,530.96	2,486.00	4,986.00	2,500.00
30-115-68-10-9-800-72400	VRS Group Life Insurance	231.30	443.16	525.10	527.00	497.00	(30.00)



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G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs Adopted
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							
30-115-68-10-9-800-72750	VRS Retiree Health Care Credit	208.80	400.14	474.14	476.00	510.00	34.00
30-115-68-10-9-800-73175	Repair/Maint- Computer	2,736.56	63.89	1,094.95	2,100.00	2,100.00	.00
30-115-68-10-9-800-76305	ITRT	265.96	289.87	26.38	300.00	300.00	.00
30-115-68-10-9-800-76515	Software-Instructional	2,925.00	2,987.75	3,716.36	4,955.00	4,955.00	.00
30-115-68-10-9-800-76530	Computer Supplies	3,245.62	4,270.94	4,226.55	2,750.00	2,750.00	.00
30-115-68-10-9-800-76545	Technology Repair and Replace	151,923.44	5,413.85	.00	.00	.00	.00
30-115-68-10-9-800-78050	Technology Addl VPSA Eligible	1,194.56	31,410.05	646.22	.00	.00	.00
Program 800 - Technology Totals		\$186,417.48	\$92,146.21	\$64,569.27	\$62,475.00	\$68,460.00	\$5,985.00
Level 9 - District Wide Totals		\$186,417.48	\$92,146.21	\$64,569.27	\$62,475.00	\$68,460.00	\$5,985.00
Sub-Function 10 - Classroom Instruction Totals		\$186,417.48	\$92,146.21	\$64,569.27	\$62,475.00	\$68,460.00	\$5,985.00
Function 68 - Technology Totals		\$186,417.48	\$92,146.21	\$64,569.27	\$62,475.00	\$68,460.00	\$5,985.00
Locations 115 - South Salem Elementary Totals		\$3,384,858.43	\$3,759,056.71	\$3,871,176.90	\$3,910,007.00	\$4,421,847.00	\$511,840.00
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	1,584,394.07	1,583,995.73	1,681,162.08	1,701,292.00	1,872,224.00	170,932.00
30-116-61-10-2-110-71151	Compensation-Instructional Asst	100,393.30	135,232.56	110,167.81	139,940.00	137,023.00	(2,917.00)
30-116-61-10-2-110-71200	Compensation-OT	.00	10.71	106.35	.00	.00	.00
30-116-61-10-2-110-71520	Compensation-Substitutes	51,175.18	84,642.07	80,453.27	60,000.00	60,000.00	.00
30-116-61-10-2-110-71522	Compensation-REWIP Retirees	6,020.13	17,671.62	16,426.66	34,575.00	34,575.00	.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 110 - Regular Instruction							
30-116-61-10-2-110-71650	Compensation-NBC Teacher Bonus	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	.00
30-116-61-10-2-110-71665	Bonus Payments To Teachers	.00	27,144.48	.00	.00	.00	.00
30-116-61-10-2-110-72100	FICA	127,102.31	135,579.98	140,699.21	148,854.00	154,023.00	5,169.00
30-116-61-10-2-110-72210	VRS Pension Contribution	227,668.02	216,254.74	219,389.36	214,209.00	223,256.00	9,047.00
30-116-61-10-2-110-72220	VRS Hybrid Pension Contribution	51,616.00	68,495.92	74,454.66	91,804.00	95,681.00	3,877.00
30-116-61-10-2-110-72300	Group Health and Dental Insurance	226,321.38	257,920.94	238,508.81	232,508.00	232,508.00	.00
30-116-61-10-2-110-72400	VRS Group Life Insurance	22,517.35	23,256.83	23,865.30	24,673.00	22,644.00	(2,029.00)
30-116-61-10-2-110-72510	Hybrid Disability Insurance	739.20	1,047.35	1,066.18	.00	.00	.00
30-116-61-10-2-110-72700	Workers Compensation	8,806.00	9,942.34	8,351.30	10,000.00	10,000.00	.00
30-116-61-10-2-110-72750	VRS Retiree Health Care Credit	20,333.06	20,975.10	21,535.28	22,279.00	23,220.00	941.00
30-116-61-10-2-110-72800	Termination Pay for Vac/Sick Leave	6,823.60	3,270.00	.00	.00	.00	.00
30-116-61-10-2-110-72850	OPEB ARC	9,785.00	10,129.00	8,834.00	.00	.00	.00
30-116-61-10-2-110-73153	Repair & Maint - Music Dept	285.55	378.81	352.00	.00	.00	.00
30-116-61-10-2-110-73154	Repair & Maint - PE Equipment	132.88	490.00	259.95	398.00	969.00	571.00
30-116-61-10-2-110-76010	Agenda Books	1,000.00	1,000.00	1,193.20	1,275.00	1,594.00	319.00
30-116-61-10-2-110-76015	Allotment	20,858.77	25,363.91	14,313.78	19,969.00	19,323.00	(646.00)
30-116-61-10-2-110-76045	Furniture and Equip <\$5,000	2,029.68	996.41	160.80	4,487.00	6,900.00	2,413.00
30-116-61-10-2-110-76085	School Improvement	.00	97.90	95.98	100.00	100.00	.00
30-116-61-10-2-110-76135	Art Supplies and Equipment <\$5,000	1,393.38	1,145.19	1,262.31	1,263.00	1,150.00	(113.00)
30-116-61-10-2-110-76195	Career Education	58.96	.00	.00	.00	.00	.00
30-116-61-10-2-110-76350	Music	347.42	362.28	330.31	400.00	399.00	(1.00)



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G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs Adopted
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							
30-116-61-10-2-110-76360	Physical Education	601.00	696.14	662.87	480.00	80.00	(400.00)
30-116-61-10-2-110-76365	Reading	323.67	419.00	874.29	406.00	175.00	(231.00)
30-116-61-10-2-110-76485	Supplies - Kindergarten	698.08	783.03	1,288.71	414.00	418.00	4.00
30-116-61-10-2-110-76490	Supplies - First Grade	757.22	621.71	1,547.00	793.00	467.00	(326.00)
30-116-61-10-2-110-76495	Supplies - Second Grade	430.88	825.84	2,092.54	912.00	268.00	(644.00)
30-116-61-10-2-110-76500	Supplies - Third Grade	573.00	355.00	1,440.88	480.00	323.00	(157.00)
30-116-61-10-2-110-76505	Supplies - Fourth Grade	678.26	527.12	1,379.87	749.00	272.00	(477.00)
30-116-61-10-2-110-76510	Supplies - Fifth Grade	525.00	225.00	1,178.06	467.00	1,060.00	593.00
Program 110 - Regular Instruction Totals		\$2,484,388.35	\$2,639,856.71	\$2,663,452.82	\$2,722,727.00	\$2,908,652.00	\$185,925.00
Program 120 - Special Education							
30-116-61-10-2-120-71120	Compensation-Instructional Salaries	188,079.19	197,430.00	210,702.19	241,852.00	189,107.00	(52,745.00)
30-116-61-10-2-120-71151	Compensation-Instructional Asst	37,844.18	43,686.46	129,852.75	108,681.00	113,394.00	4,713.00
30-116-61-10-2-120-71520	Compensation-Substitutes	.00	125.63	1,199.39	.00	.00	.00
30-116-61-10-2-120-71522	Compensation-REWIP Retirees	6,057.63	6,013.33	6,000.39	.00	.00	.00
30-116-61-10-2-120-71665	Bonus Payments To Teachers	.00	10,836.00	.00	.00	.00	.00
30-116-61-10-2-120-72100	FICA	17,686.56	19,583.01	25,908.39	26,816.00	23,141.00	(3,675.00)
30-116-61-10-2-120-72210	VRS Pension Contribution	3,541.70	3,999.70	9,708.58	17,478.00	15,083.00	(2,395.00)
30-116-61-10-2-120-72220	VRS Hybrid Pension Contribution	33,660.83	35,468.66	45,725.86	40,781.00	35,193.00	(5,588.00)
30-116-61-10-2-120-72300	Group Health and Dental Insurance	38,387.04	37,429.20	57,836.57	22,080.00	22,080.00	.00
30-116-61-10-2-120-72400	VRS Group Life Insurance	2,999.45	3,182.10	4,469.56	4,697.00	3,570.00	(1,127.00)
30-116-61-10-2-120-72510	Hybrid Disability Insurance	482.09	507.80	654.76	.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 2 - Elementary							
Program 120 - Special Education							
30-116-61-10-2-120-72600	Unemployment Compensation	756.00	.00	.00	.00	.00	.00
30-116-61-10-2-120-72750	VRS Retiree Health Care Credit	2,708.52	2,873.50	4,035.81	4,241.00	3,660.00	(581.00)
30-116-61-10-2-120-76390	Sp Ed LD	600.00	329.00	367.60	545.00	368.00	(177.00)
30-116-61-10-2-120-76400	Sp Ed ED Preschool	654.56	522.00	.00	.00	.00	.00
30-116-61-10-2-120-76438	Supplies - EL	271.86	192.88	293.34	185.00	152.00	(33.00)
Program 120 - Special Education Totals		\$333,729.61	\$362,179.27	\$496,755.19	\$467,356.00	\$405,748.00	(\$61,608.00)
Program 140 - Gifted							
30-116-61-10-2-140-72100	FICA	.00	14.04	.00	.00	.00	.00
30-116-61-10-2-140-72800	Termination Pay for Vac/Sick Leave	.00	183.33	.00	.00	.00	.00
Program 140 - Gifted Totals		\$0.00	\$197.37	\$0.00	\$0.00	\$0.00	\$0.00
Program 180 - Pre-K Non- Sp Ed							
30-116-61-10-2-180-71110	Compensation-Administrative	18,038.32	15,392.05	19,065.65	19,223.00	8,926.00	(10,297.00)
30-116-61-10-2-180-71120	Compensation-Instructional Salaries	171,957.00	120,494.04	63,354.36	63,245.00	67,644.00	4,399.00
30-116-61-10-2-180-71151	Compensation-Instructional Asst	.00	.00	.00	.00	46,356.00	46,356.00
30-116-61-10-2-180-71665	Bonus Payments To Teachers	.00	3,483.00	.00	.00	.00	.00
30-116-61-10-2-180-72100	FICA	12,498.56	8,985.87	5,522.11	6,309.00	9,404.00	3,095.00
30-116-61-10-2-180-72210	VRS Pension Contribution	22,017.50	13,163.38	3,166.28	9,594.00	6,219.00	(3,375.00)
30-116-61-10-2-180-72220	VRS Hybrid Pension Contribution	9,273.80	9,845.70	10,473.26	4,112.00	14,301.00	10,189.00
30-116-61-10-2-180-72300	Group Health and Dental Insurance	26,248.00	19,957.78	9,332.98	21,634.00	21,634.00	.00
30-116-61-10-2-180-72400	VRS Group Life Insurance	2,522.90	1,855.06	1,099.69	1,105.00	1,451.00	346.00
30-116-61-10-2-180-72510	Hybrid Disability Insurance	132.80	141.00	149.98	.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 2 - Elementary							
Program 180 - Pre-K Non- Sp Ed							
30-116-61-10-2-180-72750	VRS Retiree Health Care Credit	2,278.20	1,675.14	992.99	998.00	1,487.00	489.00
	Program 180 - Pre-K Non- Sp Ed Totals	\$264,967.08	\$194,993.02	\$113,157.30	\$126,220.00	\$177,422.00	\$51,202.00
	Level 2 - Elementary Totals	\$3,083,085.04	\$3,197,226.37	\$3,273,365.31	\$3,316,303.00	\$3,491,822.00	\$175,519.00
Level 8 - Pre-K							
Program 180 - Pre-K Non- Sp Ed							
30-116-61-10-8-180-71120	Compensation-Instructional Salaries	.00	50.00	56,962.69	.00	.00	.00
30-116-61-10-8-180-71151	Compensation-Instructional Asst	10,839.48	24,256.53	20,934.91	20,968.00	23,586.00	2,618.00
30-116-61-10-8-180-71200	Compensation-OT	.00	196.13	.00	.00	.00	.00
30-116-61-10-8-180-71520	Compensation-Substitutes	.00	474.20	.00	.00	.00	.00
30-116-61-10-8-180-71665	Bonus Payments To Teachers	.00	1,548.00	.00	.00	.00	.00
30-116-61-10-8-180-72100	FICA	804.81	2,073.04	5,926.54	1,604.00	1,804.00	200.00
30-116-61-10-8-180-72220	VRS Hybrid Pension Contribution	2,741.30	3,355.56	12,924.58	3,485.00	3,920.00	435.00
30-116-61-10-8-180-72300	Group Health and Dental Insurance	6,646.72	9,300.94	18,513.36	6,500.00	9,407.00	2,907.00
30-116-61-10-8-180-72400	VRS Group Life Insurance	221.00	333.20	1,041.80	281.00	278.00	(3.00)
30-116-61-10-8-180-72510	Hybrid Disability Insurance	39.30	68.96	49.50	.00	.00	.00
30-116-61-10-8-180-72750	VRS Retiree Health Care Credit	199.60	295.65	940.70	254.00	285.00	31.00
30-116-61-10-8-180-73037	Contractual Services - Other	3,827.52	.00	286.36	.00	2,000.00	2,000.00
30-116-61-10-8-180-73255	Professional Development	.00	1,351.23	2,574.45	.00	1,250.00	1,250.00
30-116-61-10-8-180-76435	Supplies - Instructional	825.82	5,755.23	1,332.67	500.00	36,237.00	35,737.00
	Program 180 - Pre-K Non- Sp Ed Totals	\$26,145.55	\$49,058.67	\$121,487.56	\$33,592.00	\$78,767.00	\$45,175.00
	Level 8 - Pre-K Totals	\$26,145.55	\$49,058.67	\$121,487.56	\$33,592.00	\$78,767.00	\$45,175.00
Sub-Function 10 - Classroom Instruction Totals		\$3,109,230.59	\$3,246,285.04	\$3,394,852.87	\$3,349,895.00	\$3,570,589.00	\$220,694.00



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G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs Adopted
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							
30-116-61-21-2-110-71124	Compensation-Guidance Counselors	70,971.25	76,019.53	79,546.40	103,882.00	91,769.00	(12,113.00)
30-116-61-21-2-110-71665	Bonus Payments To Teachers	.00	1,838.25	.00	.00	.00	.00
30-116-61-21-2-110-72100	FICA	5,155.76	5,721.51	5,792.41	7,947.00	7,020.00	(927.00)
30-116-61-21-2-110-72210	VRS Pension Contribution	11,868.25	12,634.33	12,324.89	17,265.00	10,676.00	(6,589.00)
30-116-61-21-2-110-72220	VRS Hybrid Pension Contribution	.00	.00	1,265.76	.00	4,576.00	4,576.00
30-116-61-21-2-110-72300	Group Health and Dental Insurance	10,087.63	11,103.90	10,206.62	8,040.00	8,040.00	.00
30-116-61-21-2-110-72400	VRS Group Life Insurance	956.74	1,018.59	1,095.72	1,392.00	1,083.00	(309.00)
30-116-61-21-2-110-72510	Hybrid Disability Insurance	.00	.00	18.07	.00	.00	.00
30-116-61-21-2-110-72750	VRS Retiree Health Care Credit	864.02	919.69	989.40	1,257.00	1,110.00	(147.00)
30-116-61-21-2-110-76285	Guidance	137.75	154.00	608.70	183.00	183.00	.00
Program 110 - Regular Instruction Totals		\$100,041.40	\$109,409.80	\$111,847.97	\$139,966.00	\$124,457.00	(\$15,509.00)
Program 120 - Special Education							
30-116-61-21-2-120-71124	Compensation-Guidance Counselors	3,735.33	4,001.03	4,186.65	.00	.00	.00
30-116-61-21-2-120-71665	Bonus Payments To Teachers	.00	96.75	.00	.00	.00	.00
30-116-61-21-2-120-72100	FICA	271.36	301.13	304.86	.00	.00	.00
30-116-61-21-2-120-72210	VRS Pension Contribution	624.65	664.97	648.68	.00	.00	.00
30-116-61-21-2-120-72220	VRS Hybrid Pension Contribution	.00	.00	66.62	.00	.00	.00
30-116-61-21-2-120-72300	Group Health and Dental Insurance	530.93	584.42	537.19	.00	.00	.00
30-116-61-21-2-120-72400	VRS Group Life Insurance	50.36	53.61	57.67	.00	.00	.00
30-116-61-21-2-120-72510	Hybrid Disability Insurance	.00	.00	.95	.00	.00	.00
30-116-61-21-2-120-72750	VRS Retiree Health Care Credit	45.48	48.41	52.07	.00	.00	.00



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G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund							
EXPENSE							
Locations 116 - East Salem Elementary							
Function 61 - Instruction							
Sub-Function 21 - Student Guidance							
Level 2 - Elementary							
Program 120 - Special Education							
30-116-61-21-2-120-76285	Guidance	7.25	8.11	32.04	.00	.00	.00
	Program 120 - Special Education Totals	\$5,265.36	\$5,758.43	\$5,886.73	\$0.00	\$0.00	\$0.00
	Level 2 - Elementary Totals	\$105,306.76	\$115,168.23	\$117,734.70	\$139,966.00	\$124,457.00	(\$15,509.00)
	Sub-Function 21 - Student Guidance Totals	\$105,306.76	\$115,168.23	\$117,734.70	\$139,966.00	\$124,457.00	(\$15,509.00)
Sub-Function 32 - Instr. Sup. - Media Services							
Level 2 - Elementary							
Program 110 - Regular Instruction							
30-116-61-32-2-110-71122	Compensation-Librarians	65,948.00	58,264.44	62,859.49	62,958.00	67,374.00	4,416.00
30-116-61-32-2-110-71665	Bonus Payments To Teachers	.00	1,548.00	.00	.00	.00	.00
30-116-61-32-2-110-72100	FICA	5,123.09	4,589.58	4,833.96	4,816.00	5,154.00	338.00
30-116-61-32-2-110-72210	VRS Pension Contribution	10,740.00	9,629.30	10,270.14	10,464.00	11,198.00	734.00
30-116-61-32-2-110-72300	Group Health and Dental Insurance	7,999.20	.00	.00	8,040.00	.00	(8,040.00)
30-116-61-32-2-110-72400	VRS Group Life Insurance	865.90	776.40	828.04	844.00	795.00	(49.00)
30-116-61-32-2-110-72750	VRS Retiree Health Care Credit	781.90	701.00	747.70	762.00	815.00	53.00
30-116-61-32-2-110-72800	Termination Pay for Vac/Sick Leave	5,420.00	.00	.00	.00	.00	.00
30-116-61-32-2-110-73130	Repair/Maint - Audio/Visual	444.75	500.00	500.00	550.00	760.00	210.00
30-116-61-32-2-110-76155	Audio Visual Media	.00	150.25	150.00	100.00	100.00	.00
30-116-61-32-2-110-76325	Library Books and Supplies	3,216.42	2,787.00	3,700.00	5,000.00	6,300.00	1,300.00
30-116-61-32-2-110-76330	Library Reference Materials	953.19	1,300.00	1,259.69	1,600.00	1,600.00	.00
30-116-61-32-2-110-76355	Periodicals	103.87	300.00	300.00	300.00	.00	(300.00)
	Program 110 - Regular Instruction Totals	\$101,596.32	\$80,545.97	\$85,449.02	\$95,434.00	\$94,096.00	(\$1,338.00)
	Level 2 - Elementary Totals	\$101,596.32	\$80,545.97	\$85,449.02	\$95,434.00	\$94,096.00	(\$1,338.00)
Sub-Function 32 - Instr. Sup. - Media Services Totals		\$101,596.32	\$80,545.97	\$85,449.02	\$95,434.00	\$94,096.00	(\$1,338.00)



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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							
30-116-61-41-2-110-71126	Compensation-Principals	105,915.00	111,203.04	117,930.96	119,098.00	127,578.00	8,480.00
30-116-61-41-2-110-71127	Compensation-Asst Principals	81,160.45	85,564.16	90,181.00	96,097.00	94,901.00	(1,196.00)
30-116-61-41-2-110-71150	Compensation-Clerical	51,012.58	57,110.35	50,509.89	50,747.00	54,360.00	3,613.00
30-116-61-41-2-110-71200	Compensation-OT	393.56	240.06	559.92	4,500.00	4,500.00	.00
30-116-61-41-2-110-71520	Compensation-Substitutes	2,781.60	1,692.96	2,402.92	.00	.00	.00
30-116-61-41-2-110-71522	Compensation-REWIP Retirees	.00	.00	3,081.02	.00	.00	.00
30-116-61-41-2-110-71665	Bonus Payments To Teachers	.00	4,644.00	.00	.00	.00	.00
30-116-61-41-2-110-72100	FICA	16,537.02	18,676.36	19,195.78	20,689.00	21,522.00	833.00
30-116-61-41-2-110-72210	VRS Pension Contribution	39,457.42	43,012.04	34,904.44	44,200.00	32,207.00	(11,993.00)
30-116-61-41-2-110-72220	VRS Hybrid Pension Contribution	.00	.00	8,351.46	.00	13,803.00	13,803.00
30-116-61-41-2-110-72300	Group Health and Dental Insurance	25,503.50	28,509.52	27,979.60	24,120.00	24,120.00	.00
30-116-61-41-2-110-72400	VRS Group Life Insurance	3,181.22	3,372.62	3,460.50	3,564.00	3,267.00	(297.00)
30-116-61-41-2-110-72510	Hybrid Disability Insurance	.00	.00	119.58	.00	.00	.00
30-116-61-41-2-110-72750	VRS Retiree Health Care Credit	2,872.68	3,045.44	3,124.78	3,218.00	3,350.00	132.00
30-116-61-41-2-110-72800	Termination Pay for Vac/Sick Leave	.00	10,941.20	.00	.00	.00	.00
30-116-61-41-2-110-73160	Repair/Maint - School Office Equipment	12,119.07	13,089.20	13,041.26	13,000.00	14,570.00	1,570.00
30-116-61-41-2-110-73161	Lease Offset	.00	(2,287.32)	(4,574.62)	.00	.00	.00
30-116-61-41-2-110-75521	Travel-Principals	.00	1,072.05	.00	575.00	1,300.00	725.00
30-116-61-41-2-110-78070	Inception of Lease - Capital Outlay	.00	17,334.94	.00	.00	.00	.00
Program 110 - Regular Instruction Totals		\$340,934.10	\$397,220.62	\$370,268.49	\$379,808.00	\$395,478.00	\$15,670.00
Level 2 - Elementary Totals		\$340,934.10	\$397,220.62	\$370,268.49	\$379,808.00	\$395,478.00	\$15,670.00
Sub-Function 41 - Admin. Principals Office Totals		\$340,934.10	\$397,220.62	\$370,268.49	\$379,808.00	\$395,478.00	\$15,670.00



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G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund							
EXPENSE							
Locations 116 - East Salem Elementary							
Function 61 - Instruction Totals		\$3,657,067.77	\$3,839,219.86	\$3,968,305.08	\$3,965,103.00	\$4,184,620.00	\$219,517.00
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		615.55	591.36	684.28	684.00	903.00	219.00
Program 222 - Health Services Totals		\$615.55	\$591.36	\$684.28	\$684.00	\$903.00	\$219.00
Level 9 - District Wide Totals		\$615.55	\$591.36	\$684.28	\$684.00	\$903.00	\$219.00
Sub-Function 62 - Admin, Attend. & Health Totals		\$615.55	\$591.36	\$684.28	\$684.00	\$903.00	\$219.00
Function 62 - Administration, Attend. & Health Totals		\$615.55	\$591.36	\$684.28	\$684.00	\$903.00	\$219.00
Function 64 - Operation & Maintenance							
Sub-Function 64 - Operation & Maintenance							
Level 9 - District Wide							
Program 420 - Building Services							
30-116-64-64-9-420-71190 Compensation-Custodians		101,742.90	104,397.16	122,930.59	132,451.00	90,168.00	(42,283.00)
30-116-64-64-9-420-71200 Compensation-OT		10,405.05	15,943.85	8,273.10	8,500.00	8,500.00	.00
30-116-64-64-9-420-71520 Compensation-Substitutes		.00	.00	.00	1,500.00	1,500.00	.00
30-116-64-64-9-420-71665 Bonus Payments To Teachers		.00	3,096.00	.00	.00	.00	.00
30-116-64-64-9-420-72100 FICA		8,146.90	9,184.52	9,774.46	10,898.00	7,663.00	(3,235.00)
30-116-64-64-9-420-72210 VRS Pension Contribution		7,496.16	8,112.60	8,603.10	7,711.00	5,364.00	(2,347.00)
30-116-64-64-9-420-72220 VRS Hybrid Pension Contribution		616.99	642.76	996.66	3,305.00	2,299.00	(1,006.00)
30-116-64-64-9-420-72300 Group Health and Dental Insurance		19,521.58	22,978.52	27,185.76	23,856.00	23,856.00	.00
30-116-64-64-9-420-72400 VRS Group Life Insurance		1,353.55	1,437.00	1,602.48	1,775.00	1,064.00	(711.00)
30-116-64-64-9-420-72510 Hybrid Disability Insurance		120.16	151.30	191.34	.00	.00	.00
30-116-64-64-9-420-72700 Workers Compensation		731.00	745.68	626.33	1,000.00	1,000.00	.00
30-116-64-64-9-420-72750 VRS Retiree Health Care Credit		1,173.30	1,235.40	1,375.14	1,518.00	1,052.00	(466.00)
30-116-64-64-9-420-72800 Termination Pay for Vac/Sick Leave		608.36	.00	.00	.00	.00	.00



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G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs Adopted
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							
30-116-64-64-9-420-72850	OPEB ARC	515.00	760.00	749.00	.00	.00	.00
30-116-64-64-9-420-73180	Repair/Maint - Other Contracted	11,495.37	25,324.88	22,136.27	18,941.00	60,442.00	41,501.00
30-116-64-64-9-420-74900	Building Maintenance -City	46,032.26	39,677.34	36,667.08	49,370.00	66,703.00	17,333.00
30-116-64-64-9-420-75001	Telecom/ Internet Services	4,975.84	3,442.18	2,957.53	5,000.00	3,260.00	(1,740.00)
30-116-64-64-9-420-75004	Utilities - Electric	58,522.97	60,345.68	75,385.21	65,000.00	84,800.00	19,800.00
30-116-64-64-9-420-75005	Utilities - Natural Gas	9,603.52	14,349.06	12,313.57	14,000.00	15,710.00	1,710.00
30-116-64-64-9-420-75009	Utilities - Water and Sewer	9,759.90	8,348.76	8,448.80	9,000.00	9,000.00	.00
30-116-64-64-9-420-76055	Machines, Equipment and Tools <\$5,000	512.76	.00	.00	1,500.00	1,500.00	.00
30-116-64-64-9-420-76110	Supplies - Operational	25,570.71	32,731.89	29,403.16	17,505.00	17,505.00	.00
Program 420 - Building Services Totals		\$318,904.28	\$352,904.58	\$369,619.58	\$372,830.00	\$401,386.00	\$28,556.00
Program 430 - Grounds Services							
30-116-64-64-9-430-74910	Grounds Maintenance-City	15,667.76	33,304.79	27,142.94	18,460.00	23,460.00	5,000.00
Program 430 - Grounds Services Totals		\$15,667.76	\$33,304.79	\$27,142.94	\$18,460.00	\$23,460.00	\$5,000.00
Level 9 - District Wide Totals		\$334,572.04	\$386,209.37	\$396,762.52	\$391,290.00	\$424,846.00	\$33,556.00
Sub-Function 64 - Operation & Maintenance Totals		\$334,572.04	\$386,209.37	\$396,762.52	\$391,290.00	\$424,846.00	\$33,556.00
Function 64 - Operation & Maintenance Totals		\$334,572.04	\$386,209.37	\$396,762.52	\$391,290.00	\$424,846.00	\$33,556.00
Function 68 - Technology							
Sub-Function 10 - Classroom Instruction							
Level 9 - District Wide							
Program 800 - Technology							
30-116-68-10-9-800-71139	Compensation-ITRT	17,509.83	33,955.72	39,800.72	40,516.00	43,316.00	2,800.00
30-116-68-10-9-800-71665	Bonus Payments To Teachers	.00	774.00	.00	.00	.00	.00
30-116-68-10-9-800-72100	FICA	1,309.85	2,621.66	3,015.17	3,099.00	3,314.00	215.00
30-116-68-10-9-800-72210	VRS Pension Contribution	2,868.00	5,495.82	6,512.90	6,734.00	7,199.00	465.00



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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							
30-116-68-10-9-800-72300	Group Health and Dental Insurance	1,998.00	4,019.10	4,530.96	2,486.00	4,986.00	2,500.00
30-116-68-10-9-800-72400	VRS Group Life Insurance	231.10	443.06	525.14	543.00	511.00	(32.00)
30-116-68-10-9-800-72750	VRS Retiree Health Care Credit	208.80	400.14	474.20	490.00	524.00	34.00
30-116-68-10-9-800-73175	Repair/Maint- Computer	1,790.67	1,504.26	1,540.42	2,100.00	2,100.00	.00
30-116-68-10-9-800-76305	ITRT	362.78	313.39	142.06	350.00	350.00	.00
30-116-68-10-9-800-76515	Software-Instructional	4,450.00	3,802.14	3,773.86	3,550.00	4,050.00	500.00
30-116-68-10-9-800-76530	Computer Supplies	3,229.38	4,871.80	4,226.55	4,950.00	4,950.00	.00
30-116-68-10-9-800-76545	Technology Repair and Replace	127,073.44	4,260.23	.00	.00	.00	.00
30-116-68-10-9-800-78050	Technology Addl VPSA Eligible	2,288.99	31,705.79	1,030.36	20,600.00	.00	(20,600.00)
Program 800 - Technology Totals		\$163,320.84	\$94,167.11	\$65,572.34	\$85,418.00	\$71,300.00	(\$14,118.00)
Level 9 - District Wide Totals		\$163,320.84	\$94,167.11	\$65,572.34	\$85,418.00	\$71,300.00	(\$14,118.00)
Sub-Function 10 - Classroom Instruction Totals		\$163,320.84	\$94,167.11	\$65,572.34	\$85,418.00	\$71,300.00	(\$14,118.00)
Function 68 - Technology Totals		\$163,320.84	\$94,167.11	\$65,572.34	\$85,418.00	\$71,300.00	(\$14,118.00)
Locations 116 - East Salem Elementary Totals		\$4,155,576.20	\$4,320,187.70	\$4,431,324.22	\$4,442,495.00	\$4,681,669.00	\$239,174.00
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	61,369.46	70,011.00	69,743.32	69,955.00	74,834.00	4,879.00
30-119-61-10-2-127-71151	Compensation-Instructional Asst	170,862.47	186,634.54	220,732.47	240,973.00	134,208.00	(106,765.00)
30-119-61-10-2-127-71665	Bonus Payments To Teachers	.00	15,480.00	.00	.00	.00	.00
30-119-61-10-2-127-72100	FICA	16,378.50	19,947.63	21,607.01	23,786.00	15,992.00	(7,794.00)
30-119-61-10-2-127-72210	VRS Pension Contribution	13,050.42	10,887.40	11,584.30	15,503.00	10,423.00	(5,080.00)



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G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs Adopted
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							
30-119-61-10-2-127-72220	VRS Hybrid Pension Contribution	27,064.13	34,788.76	37,809.51	36,173.00	24,320.00	(11,853.00)
30-119-61-10-2-127-72300	Group Health and Dental Insurance	57,006.16	55,870.40	55,437.18	66,528.00	66,528.00	.00
30-119-61-10-2-127-72400	VRS Group Life Insurance	3,234.29	3,682.67	3,982.49	4,166.00	2,467.00	(1,699.00)
30-119-61-10-2-127-72510	Hybrid Disability Insurance	387.52	498.24	541.37	269.00	269.00	.00
30-119-61-10-2-127-72750	VRS Retiree Health Care Credit	2,920.20	3,325.29	3,596.14	3,762.00	2,529.00	(1,233.00)
30-119-61-10-2-127-73010	Autism Support Services	3,656.25	.00	.00	2,667.00	2,667.00	.00
30-119-61-10-2-127-73275	Therapeutic Services -Sp Ed	10,446.76	715.11	11,390.46	8,900.00	5,000.00	(3,900.00)
30-119-61-10-2-127-76435	Supplies - Instructional	1,187.15	1,628.34	782.23	1,667.00	1,667.00	.00
Program 127 - Regional Sp Ed Program	Totals	\$367,563.31	\$403,469.38	\$437,206.48	\$474,349.00	\$340,904.00	(\$133,445.00)
Level 2 - Elementary	Totals	\$367,563.31	\$403,469.38	\$437,206.48	\$474,349.00	\$340,904.00	(\$133,445.00)
Level 3 - Secondary							
Program 127 - Regional Sp Ed Program							
30-119-61-10-3-127-71120	Compensation-Instructional Salaries	67,539.74	78,651.96	84,008.24	84,383.00	90,274.00	5,891.00
30-119-61-10-3-127-71151	Compensation-Instructional Asst	82,078.29	80,588.57	124,833.57	142,470.00	156,421.00	13,951.00
30-119-61-10-3-127-71200	Compensation-OT	.00	21.44	87.28	.00	.00	.00
30-119-61-10-3-127-71665	Bonus Payments To Teachers	.00	6,192.00	.00	.00	.00	.00
30-119-61-10-3-127-72100	FICA	11,224.12	12,283.49	15,031.64	17,354.00	18,872.00	1,518.00
30-119-61-10-3-127-72210	VRS Pension Contribution	16,030.29	17,084.21	23,264.50	26,392.00	28,700.00	2,308.00
30-119-61-10-3-127-72220	VRS Hybrid Pension Contribution	8,940.42	9,787.68	11,405.54	11,311.00	12,300.00	989.00
30-119-61-10-3-127-72300	Group Health and Dental Insurance	25,872.24	28,421.49	56,761.80	39,281.00	39,281.00	.00
30-119-61-10-3-127-72400	VRS Group Life Insurance	2,013.20	2,166.51	2,795.24	3,040.00	2,911.00	(129.00)
30-119-61-10-3-127-72510	Hybrid Disability Insurance	128.00	140.12	163.32	115.00	115.00	.00



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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							
30-119-61-10-3-127-72750	VRS Retiree Health Care Credit	1,817.89	1,956.35	2,524.08	2,745.00	2,985.00	240.00
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	10,344.94	752.00	140.00	8,900.00	5,000.00	(3,900.00)
30-119-61-10-3-127-76435	Supplies - Instructional	1,341.80	1,866.54	2,062.16	1,667.00	1,667.00	.00
Program 127 - Regional Sp Ed Program		\$227,330.93	\$239,912.36	\$323,077.37	\$340,325.00	\$361,193.00	\$20,868.00
Totals							
Level 3 - Secondary Totals		\$227,330.93	\$239,912.36	\$323,077.37	\$340,325.00	\$361,193.00	\$20,868.00
Level 4 - Middle							
Program 127 - Regional Sp Ed Program							
30-119-61-10-4-127-71120	Compensation-Instructional Salaries	73,652.40	75,722.15	65,981.10	59,539.00	62,620.00	3,081.00
30-119-61-10-4-127-71151	Compensation-Instructional Asst	39,914.34	95,288.12	95,030.19	107,439.00	119,275.00	11,836.00
30-119-61-10-4-127-71665	Bonus Payments To Teachers	.00	4,644.00	.00	.00	.00	.00
30-119-61-10-4-127-72100	FICA	7,665.33	12,846.17	11,971.95	12,774.00	13,915.00	1,141.00
30-119-61-10-4-127-72210	VRS Pension Contribution	11,773.30	6,342.38	1,321.12	8,326.00	9,069.00	743.00
30-119-61-10-4-127-72220	VRS Hybrid Pension Contribution	6,607.10	24,585.44	26,034.60	19,426.00	21,162.00	1,736.00
30-119-61-10-4-127-72300	Group Health and Dental Insurance	24,342.24	44,921.84	20,272.83	40,680.00	40,680.00	.00
30-119-61-10-4-127-72400	VRS Group Life Insurance	1,481.90	2,493.68	2,205.69	2,238.00	2,146.00	(92.00)
30-119-61-10-4-127-72510	Hybrid Disability Insurance	94.70	352.14	372.79	98.00	98.00	.00
30-119-61-10-4-127-72750	VRS Retiree Health Care Credit	1,338.10	2,251.68	1,991.57	2,020.00	2,201.00	181.00
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	9,327.44	368.39	.00	8,900.00	5,000.00	(3,900.00)



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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							
30-119-61-10-4-127-76435	Supplies - Instructional	1,217.56	2,985.36	1,805.30	4,000.00	2,000.00	(2,000.00)
	Program 127 - Regional Sp Ed Program Totals	\$177,414.41	\$272,801.35	\$226,987.14	\$268,107.00	\$280,833.00	\$12,726.00
	Level 4 - Middle Totals	\$177,414.41	\$272,801.35	\$226,987.14	\$268,107.00	\$280,833.00	\$12,726.00
	Sub-Function 10 - Classroom Instruction Totals	\$772,308.65	\$916,183.09	\$987,270.99	\$1,082,781.00	\$982,930.00	(\$99,851.00)
	Function 61 - Instruction Totals	\$772,308.65	\$916,183.09	\$987,270.99	\$1,082,781.00	\$982,930.00	(\$99,851.00)
	Locations 119 - Regional Totals	\$772,308.65	\$916,183.09	\$987,270.99	\$1,082,781.00	\$982,930.00	(\$99,851.00)
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	20,150.04	20,000.04	20,000.04	20,001.00	20,001.00	.00
30-121-62-9-211-72100	FICA	1,541.45	1,530.00	1,530.00	1,531.00	1,531.00	.00
30-121-62-9-211-73080	Legal Services	46,171.00	15,920.50	27,134.00	45,000.00	45,000.00	.00
30-121-62-9-211-75300	Insurance - General Liability	37,255.00	36,094.00	44,768.00	38,677.00	39,838.00	1,161.00
30-121-62-9-211-75501	Travel-Board Members	8,571.73	10,986.61	9,119.68	6,000.00	6,000.00	.00
30-121-62-9-211-75802	Dues	19,070.00	23,241.01	24,369.28	23,560.00	25,160.00	1,600.00
	Program 211 - Board Services Totals	\$132,759.22	\$107,772.16	\$126,921.00	\$134,769.00	\$137,530.00	\$2,761.00
Program 212 - Exec Admin Services							
30-121-62-9-212-71110	Compensation-Administrative	84,833.64	91,337.92	99,156.70	98,091.00	108,066.00	9,975.00
30-121-62-9-212-71112	Compensation-Superintendent	199,454.95	198,486.56	213,857.53	199,453.00	213,655.00	14,202.00
30-121-62-9-212-71113	Compensation-Asst Superintendent	138,921.33	141,033.96	149,566.02	.00	.00	.00
30-121-62-9-212-71150	Compensation-Clerical	94,621.70	105,904.29	112,672.63	117,197.00	125,529.00	8,332.00
30-121-62-9-212-71200	Compensation-OT	1,192.01	706.04	672.38	2,000.00	2,000.00	.00



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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							
30-121-62-62-9-212-71522	Compensation-REWIP Retirees	7,380.00	6,975.00	9,270.00	27,866.00	28,958.00	1,092.00
30-121-62-62-9-212-71625	Compensation-Travel Allowance	3,300.00	3,600.00	3,600.00	3,600.00	2,400.00	(1,200.00)
30-121-62-62-9-212-71630	Compensation-Phone Allowance	1,350.00	1,800.00	1,800.00	1,800.00	1,800.00	.00
30-121-62-62-9-212-71665	Bonus Payments To Teachers	.00	6,838.76	.00	.00	.00	.00
30-121-62-62-9-212-72100	FICA	43,456.65	42,253.62	46,798.40	37,639.00	40,595.00	2,956.00
30-121-62-62-9-212-72210	VRS Pension Contribution	76,559.07	79,796.28	86,105.03	70,014.00	64,603.00	(5,411.00)
30-121-62-62-9-212-72220	VRS Hybrid Pension Contribution	714.32	4,805.88	5,096.52	.00	6,000.00	6,000.00
30-121-62-62-9-212-72300	Group Health and Dental Insurance	51,994.65	59,896.68	71,935.08	55,815.00	55,155.00	(660.00)
30-121-62-62-9-212-72400	VRS Group Life Insurance	7,197.81	7,788.72	8,320.62	6,592.00	5,847.00	(745.00)
30-121-62-62-9-212-72500	Disability Insurance	1,425.95	1,936.90	1,660.20	2,119.00	1,661.00	(458.00)
30-121-62-62-9-212-72510	Hybrid Disability Insurance	10.22	68.88	72.96	.00	.00	.00
30-121-62-62-9-212-72700	Workers Compensation	2,436.00	2,112.75	1,774.65	5,000.00	5,000.00	.00
30-121-62-62-9-212-72750	VRS Retiree Health Care Credit	6,499.45	7,033.08	7,513.44	5,953.00	5,996.00	43.00
30-121-62-62-9-212-72800	Termination Pay for Vac/Sick Leave	12,114.97	.00	14,015.33	.00	.00	.00
30-121-62-62-9-212-72802	Deferred Compensation Contribution	16,908.19	7,452.20	11,910.91	11,967.00	21,365.00	9,398.00
30-121-62-62-9-212-72850	OPEB ARC	2,446.00	2,152.00	2,372.00	.00	.00	.00
30-121-62-62-9-212-73035	Consultants	39,940.24	26,887.00	29,895.00	53,975.00	93,975.00	40,000.00
30-121-62-62-9-212-73060	Emergency Notification Services	7,552.50	7,552.50	7,552.50	8,300.00	8,700.00	400.00
30-121-62-62-9-212-73115	Printing Services	12,945.43	23,346.38	15,403.50	14,660.00	14,660.00	.00
30-121-62-62-9-212-73160	Repair/Maint - School Office Equipment	3,435.14	4,145.12	5,903.05	6,000.00	6,694.00	694.00
30-121-62-62-9-212-73161	Lease Offset	.00	(1,606.56)	(3,213.10)	.00	.00	.00



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Fund 30 - School General Fund							
EXPENSE							
Locations 121 - Central Administration							
Function 62 - Administration, Attend. & Health							
Sub-Function 62 - Admin, Attend. & Health							
Level 9 - District Wide							
Program 212 - Exec Admin Services							
30-121-62-62-9-212-73205	Software Licensing Fees	80,680.89	80,662.21	83,184.06	96,616.00	104,096.00	7,480.00
30-121-62-62-9-212-75200	Postage	11,038.78	7,669.07	11,554.76	14,000.00	14,000.00	.00
30-121-62-62-9-212-75503	Travel- Superintendent	5,586.99	5,981.99	8,178.66	6,000.00	6,000.00	.00
30-121-62-62-9-212-75509	Travel-Asst Superintendent	175.00	263.06	2,000.00	2,000.00	.00	(2,000.00)
30-121-62-62-9-212-75510	Travel-Director of Administrative Services	441.04	1,403.48	1,454.33	1,620.00	1,620.00	.00
30-121-62-62-9-212-76045	Furniture and Equip <\$5,000	3,537.22	.00	830.34	1,250.00	1,250.00	.00
30-121-62-62-9-212-76105	Supplies - Office	29,733.45	26,686.94	29,622.27	29,500.00	29,779.00	279.00
30-121-62-62-9-212-78070	Inception of Lease - Capital Outlay	.00	12,175.66	.00	.00	.00	.00
Program 212 - Exec Admin Services Totals		\$947,883.59	\$967,146.37	\$1,040,535.77	\$879,027.00	\$969,404.00	\$90,377.00
Program 213 - Information Services							
30-121-62-62-9-213-73025	Communications Director Services	70,805.00	73,700.00	76,600.00	85,000.00	88,000.00	3,000.00
30-121-62-62-9-213-73210	Special Report Services-Supt	35,598.32	28,032.30	36,966.12	50,853.00	50,853.00	.00
30-121-62-62-9-213-74905	Information Technology Services-City	88,254.48	92,247.24	104,875.56	97,207.00	99,671.00	2,464.00
Program 213 - Information Services Totals		\$194,657.80	\$193,979.54	\$218,441.68	\$233,060.00	\$238,524.00	\$5,464.00
Program 214 - Personnel Services							
30-121-62-62-9-214-71110	Compensation-Administrative	116,064.96	124,221.96	131,736.54	133,040.00	142,513.00	9,473.00
30-121-62-62-9-214-71150	Compensation-Clerical	73,043.25	81,573.46	86,517.69	136,980.00	131,986.00	(4,994.00)
30-121-62-62-9-214-71200	Compensation-OT	896.69	489.22	497.74	750.00	750.00	.00
30-121-62-62-9-214-71625	Compensation-Travel Allowance	1,200.00	1,200.00	1,250.00	1,200.00	1,200.00	.00
30-121-62-62-9-214-71665	Bonus Payments To Teachers	.00	2,322.00	.00	.00	.00	.00
30-121-62-62-9-214-72100	FICA	13,573.54	15,005.73	16,086.39	20,806.00	21,148.00	342.00
30-121-62-62-9-214-72210	VRS Pension Contribution	31,133.16	34,143.96	36,208.98	44,877.00	45,622.00	745.00



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Fund 30 - School General Fund							
EXPENSE							
Locations 121 - Central Administration							
Function 62 - Administration, Attend. & Health							
Sub-Function 62 - Admin, Attend. & Health							
Level 9 - District Wide							
Program 214 - Personnel Services							
30-121-62-62-9-214-72300	Group Health and Dental Insurance	21,605.40	24,178.98	25,556.76	26,154.00	26,154.00	.00
30-121-62-62-9-214-72400	VRS Group Life Insurance	2,510.28	2,752.80	2,919.42	3,618.00	3,239.00	(379.00)
30-121-62-62-9-214-72700	Workers Compensation	8,310.00	16,565.00	17,168.00	.00	.00	.00
30-121-62-62-9-214-72750	VRS Retiree Health Care Credit	2,266.68	2,485.92	2,636.16	3,267.00	3,321.00	54.00
30-121-62-62-9-214-73065	Employee Assistance Plan	5,325.00	7,200.00	7,506.26	7,688.00	7,688.00	.00
30-121-62-62-9-214-73110	Pre-Employment Checks	4,526.00	4,526.00	4,407.00	7,779.00	7,779.00	.00
30-121-62-62-9-214-73120	Recruiting Fees	525.00	909.50	4,354.84	4,275.00	7,875.00	3,600.00
30-121-62-62-9-214-73235	Professional Development -NBC Certification Fees	1,485.00	.00	2,538.75	7,200.00	7,200.00	.00
30-121-62-62-9-214-73265	Teacher Licensing	(950.00)	1,200.00	(450.00)	250.00	250.00	.00
30-121-62-62-9-214-75517	Travel-Director of Human Resources	3,776.90	1,507.18	1,119.41	2,940.00	2,940.00	.00
30-121-62-62-9-214-76475	Wellness Program	.00	.00	.00	2,000.00	.00	(2,000.00)
Program 214 - Personnel Services Totals		\$285,291.86	\$320,281.71	\$340,053.94	\$402,824.00	\$409,665.00	\$6,841.00
Program 216 - Fiscal Services							
30-121-62-62-9-216-71110	Compensation-Administrative	116,064.96	124,221.96	131,736.54	133,040.00	142,513.00	9,473.00
30-121-62-62-9-216-71150	Compensation-Clerical	100,487.83	111,327.42	118,160.64	118,980.00	165,129.00	46,149.00
30-121-62-62-9-216-71200	Compensation-OT	795.47	397.72	437.84	750.00	750.00	.00
30-121-62-62-9-216-71625	Compensation-Travel Allowance	1,200.00	1,200.00	1,350.00	1,200.00	1,200.00	.00
30-121-62-62-9-216-71665	Bonus Payments To Teachers	.00	3,870.00	.00	.00	.00	.00
30-121-62-62-9-216-72100	FICA	15,259.51	16,951.79	17,856.65	19,429.00	23,684.00	4,255.00
30-121-62-62-9-216-72210	VRS Pension Contribution	35,891.16	39,109.80	41,475.18	41,886.00	39,130.00	(2,756.00)
30-121-62-62-9-216-72220	VRS Hybrid Pension Contribution	.00	.00	.00	.00	12,000.00	12,000.00



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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							
30-121-62-62-9-216-72300	Group Health and Dental Insurance	20,686.02	23,534.22	25,008.72	26,153.00	26,153.00	.00
30-121-62-62-9-216-72400	VRS Group Life Insurance	2,893.68	3,153.24	3,343.92	3,377.00	3,630.00	253.00
30-121-62-62-9-216-72750	VRS Retiree Health Care Credit	2,613.00	2,847.36	3,019.62	3,049.00	3,722.00	673.00
30-121-62-62-9-216-73005	Audit Fees	11,919.86	14,125.00	10,625.00	16,063.00	14,910.00	(1,153.00)
30-121-62-62-9-216-73037	Contractual Services - Other	3,853.00	3,362.00	3,179.00	3,529.00	3,728.00	199.00
30-121-62-62-9-216-75513	Travel-Director of Business	2,390.30	2,045.45	1,648.58	3,800.00	3,000.00	(800.00)
Program 216 - Fiscal Services Totals		\$314,054.79	\$346,145.96	\$357,841.69	\$371,256.00	\$439,549.00	\$68,293.00
Level 9 - District Wide Totals		\$1,874,647.26	\$1,935,325.74	\$2,083,794.08	\$2,020,936.00	\$2,194,672.00	\$173,736.00
Sub-Function 62 - Admin, Attend. & Health Totals		\$1,874,647.26	\$1,935,325.74	\$2,083,794.08	\$2,020,936.00	\$2,194,672.00	\$173,736.00
Function 62 - Administration, Attend. & Health Totals		\$1,874,647.26	\$1,935,325.74	\$2,083,794.08	\$2,020,936.00	\$2,194,672.00	\$173,736.00
Function 64 - Operation & Maintenance							
Sub-Function 64 - Operation & Maintenance							
Level 9 - District Wide							
Program 420 - Building Services							
30-121-64-64-9-420-71187	Compensation-Student Workers	3,337.50	2,405.88	2,734.50	7,500.00	7,500.00	.00
30-121-64-64-9-420-71190	Compensation-Custodians	28,188.39	30,045.32	36,161.11	35,700.00	38,242.00	2,542.00
30-121-64-64-9-420-71191	Compensation - Const/Maint Mgr	47,603.10	37,992.03	2,803.68	.00	.00	.00
30-121-64-64-9-420-71200	Compensation-OT	1,615.99	1,100.38	1,456.86	1,000.00	1,000.00	.00
30-121-64-64-9-420-71665	Bonus Payments To Teachers	.00	3,870.00	.00	.00	.00	.00
30-121-64-64-9-420-72100	FICA	6,097.13	5,792.45	3,201.46	3,381.00	3,576.00	195.00
30-121-64-64-9-420-72210	VRS Pension Contribution	662.16	640.08	678.72	1,278.00	1,369.00	91.00
30-121-64-64-9-420-72300	Group Health and Dental Insurance	7,502.40	8,529.96	9,061.92	11,738.00	11,738.00	.00



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G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs Adopted
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							
30-121-64-64-9-420-72400	VRS Group Life Insurance	385.80	446.64	473.70	478.00	451.00	(27.00)
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	487.00	248.56	208.78	1,000.00	1,000.00	.00
30-121-64-64-9-420-72750	VRS Retiree Health Care Credit	325.32	369.96	392.40	396.00	424.00	28.00
30-121-64-64-9-420-72850	OPEB ARC	257.00	253.00	250.00	.00	.00	.00
30-121-64-64-9-420-73180	Repair/Maint - Other Contracted	8,525.90	10,183.08	4,974.65	7,608.00	12,608.00	5,000.00
30-121-64-64-9-420-73195	Safety and OSHA Training	541.00	520.00	.00	1,900.00	1,900.00	.00
30-121-64-64-9-420-74900	Building Maintenance -City	22,328.77	16,775.36	23,078.56	18,300.00	18,300.00	.00
30-121-64-64-9-420-75001	Telecom/ Internet Services	6,109.17	3,697.07	3,872.14	7,000.00	4,121.00	(2,879.00)
30-121-64-64-9-420-75004	Utilities - Electric	24,626.13	28,904.53	33,071.58	30,000.00	31,800.00	1,800.00
30-121-64-64-9-420-75005	Utilities - Natural Gas	2,768.11	5,362.75	4,205.18	5,000.00	3,320.00	(1,680.00)
30-121-64-64-9-420-75009	Utilities - Water and Sewer	1,415.52	1,341.25	1,375.76	1,470.00	1,470.00	.00
30-121-64-64-9-420-75302	Insurance -Property	69,010.00	69,215.00	65,974.00	73,431.00	105,431.00	32,000.00
30-121-64-64-9-420-76110	Supplies - Operational	6,783.68	5,750.83	6,818.78	4,000.00	4,000.00	.00
Program 420 - Building Services Totals		\$238,570.07	\$233,444.13	\$200,793.78	\$220,180.00	\$257,250.00	\$37,070.00
Level 9 - District Wide Totals		\$238,570.07	\$233,444.13	\$200,793.78	\$220,180.00	\$257,250.00	\$37,070.00
Sub-Function 64 - Operation & Maintenance Totals		\$238,570.07	\$233,444.13	\$200,793.78	\$220,180.00	\$257,250.00	\$37,070.00
Function 64 - Operation & Maintenance Totals		\$238,570.07	\$233,444.13	\$200,793.78	\$220,180.00	\$257,250.00	\$37,070.00
Locations 121 - Central Administration Totals		\$2,113,217.33	\$2,168,769.87	\$2,284,587.86	\$2,241,116.00	\$2,451,922.00	\$210,806.00



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Fund 30 - School General Fund							
EXPENSE							
Locations 122 - Central Attend. & Health							
Function 62 - Administration, Attend. & Health							
Sub-Function 62 - Admin, Attend. & Health							
Level 9 - District Wide							
Program 222 - Health Services							
30-122-62-62-9-222-71131	Compensation-School Nurses	361,370.98	379,022.11	430,776.97	433,396.00	456,441.00	23,045.00
30-122-62-62-9-222-71135	Compensation - Health and Behavioral	.00	.00	77,888.52	129,530.00	138,123.00	8,593.00
30-122-62-62-9-222-71520	Compensation-Substitutes	7,328.59	14,887.64	10,398.42	8,000.00	8,000.00	.00
30-122-62-62-9-222-71651	Compensation - NBC Nurse Supplement	.00	.00	2,500.00	.00	.00	.00
30-122-62-62-9-222-71665	Bonus Payments To Teachers	6,000.00	9,288.00	.00	.00	.00	.00
30-122-62-62-9-222-72100	FICA	26,631.96	28,183.26	36,972.73	43,676.00	46,096.00	2,420.00
30-122-62-62-9-222-72210	VRS Pension Contribution	28,512.90	30,620.20	49,972.74	28,067.00	69,172.00	41,105.00
30-122-62-62-9-222-72220	VRS Hybrid Pension Contribution	29,259.50	32,424.90	34,287.08	65,491.00	29,645.00	(35,846.00)
30-122-62-62-9-222-72300	Group Health and Dental Insurance	34,033.04	50,628.04	70,882.52	44,958.00	44,958.00	.00
30-122-62-62-9-222-72400	VRS Group Life Insurance	4,658.00	5,083.00	6,793.48	7,543.00	7,016.00	(527.00)
30-122-62-62-9-222-72510	Hybrid Disability Insurance	419.00	464.30	490.96	.00	.00	.00
30-122-62-62-9-222-72700	Workers Compensation	1,949.00	2,883.28	2,421.88	3,000.00	3,000.00	.00
30-122-62-62-9-222-72750	VRS Retiree Health Care Credit	4,206.00	4,589.80	6,134.34	6,811.00	7,194.00	383.00
30-122-62-62-9-222-72850	OPEB ARC	2,575.00	2,937.00	3,496.00	.00	.00	.00
30-122-62-62-9-222-73037	Contractual Services - Other	4,178.00	4,445.43	5,392.00	4,080.00	5,600.00	1,520.00
30-122-62-62-9-222-73055	Drug Testing Services/Pledge Program	9,658.51	15,000.06	17,327.90	20,673.00	20,673.00	.00
30-122-62-62-9-222-73085	Maintenance of Records	9,394.30	12,635.45	20,309.82	11,500.00	11,500.00	.00
30-122-62-62-9-222-73115	Printing Services	2,071.50	2,709.25	2,538.00	4,000.00	4,000.00	.00
30-122-62-62-9-222-73255	Professional Development	859.00	901.92	2,382.10	1,200.00	1,200.00	.00
30-122-62-62-9-222-73260	Student Assistance Program	2,224.00	.00	3,118.48	5,000.00	5,000.00	.00
30-122-62-62-9-222-75525	Travel - Health Services Staff	970.37	1,268.82	408.24	2,974.00	2,974.00	.00



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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							
30-122-62-9-222-76100	Supplies - Nursing	3,272.69	6,173.23	6,064.29	13,144.00	13,144.00	.00
	Program 222 - Health Services Totals	\$539,572.34	\$604,145.69	\$790,556.47	\$833,043.00	\$873,736.00	\$40,693.00
Program 223 - Psych Services							
30-122-62-9-223-71132	Compensation-Psychologists	217,328.40	246,772.80	262,203.46	264,284.00	279,023.00	14,739.00
30-122-62-9-223-71665	Bonus Payments To Teachers	.00	4,644.00	.00	.00	.00	.00
30-122-62-9-223-72100	FICA	14,350.88	16,973.30	17,928.45	20,218.00	21,345.00	1,127.00
30-122-62-9-223-72210	VRS Pension Contribution	36,120.06	41,013.62	43,544.30	43,924.00	46,374.00	2,450.00
30-122-62-9-223-72300	Group Health and Dental Insurance	27,118.20	30,461.56	31,946.40	29,829.00	29,829.00	.00
30-122-62-9-223-72400	VRS Group Life Insurance	2,912.14	3,306.76	3,510.74	3,541.00	3,292.00	(249.00)
30-122-62-9-223-72750	VRS Retiree Health Care Credit	2,629.74	2,986.08	3,170.14	3,198.00	3,376.00	178.00
	Program 223 - Psych Services Totals	\$300,459.42	\$346,158.12	\$362,303.49	\$364,994.00	\$383,239.00	\$18,245.00
Program 224 - Speech/Audio Services							
30-122-62-9-224-71185	Compensation- Speech and Vision Teachers	361,043.68	416,954.11	427,666.63	416,352.00	439,575.00	23,223.00
30-122-62-9-224-71520	Compensation-Substitutes	.00	.00	1,962.59	.00	.00	.00
30-122-62-9-224-71665	Bonus Payments To Teachers	.00	8,668.80	.00	.00	.00	.00
30-122-62-9-224-72100	FICA	26,376.39	31,338.52	31,072.84	31,851.00	33,627.00	1,776.00
30-122-62-9-224-72210	VRS Pension Contribution	37,966.48	47,094.77	41,997.17	48,438.00	51,140.00	2,702.00
30-122-62-9-224-72220	VRS Hybrid Pension Contribution	21,128.50	22,333.67	27,929.03	20,759.00	21,917.00	1,158.00
30-122-62-9-224-72300	Group Health and Dental Insurance	25,157.68	33,092.84	36,354.48	29,829.00	29,829.00	.00
30-122-62-9-224-72400	VRS Group Life Insurance	4,764.65	5,597.67	5,637.81	5,579.00	5,187.00	(392.00)
30-122-62-9-224-72510	Hybrid Disability Insurance	302.50	319.90	399.91	.00	.00	.00



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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							
30-122-62-9-224-72750	VRS Retiree Health Care Credit	4,302.50	5,054.73	5,090.94	5,038.00	5,319.00	281.00
Program 224 - Speech/Audio Services	Totals	\$481,042.38	\$570,455.01	\$578,111.40	\$557,846.00	\$586,594.00	\$28,748.00
Program 270 - Health Services-Partnership							
30-122-62-9-270-71131	Compensation-School Nurses	.00	.00	.00	.00	46,978.00	46,978.00
30-122-62-9-270-72100	FICA	.00	.00	.00	.00	3,594.00	3,594.00
30-122-62-9-270-72210	VRS Pension Contribution	.00	.00	.00	.00	7,808.00	7,808.00
30-122-62-9-270-72400	VRS Group Life Insurance	.00	.00	.00	.00	554.00	554.00
30-122-62-9-270-72750	VRS Retiree Health Care Credit	.00	.00	.00	.00	568.00	568.00
Program 270 - Health Services-Partnership	Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$59,502.00	\$59,502.00
Level 9 - District Wide	Totals	\$1,321,074.14	\$1,520,758.82	\$1,730,971.36	\$1,755,883.00	\$1,903,071.00	\$147,188.00
Sub-Function 62 - Admin, Attend. & Health	Totals	\$1,321,074.14	\$1,520,758.82	\$1,730,971.36	\$1,755,883.00	\$1,903,071.00	\$147,188.00
Function 62 - Administration, Attend. & Health	Totals	\$1,321,074.14	\$1,520,758.82	\$1,730,971.36	\$1,755,883.00	\$1,903,071.00	\$147,188.00
Locations 122 - Central Attend. & Health	Totals	\$1,321,074.14	\$1,520,758.82	\$1,730,971.36	\$1,755,883.00	\$1,903,071.00	\$147,188.00
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	64,112.19	74,820.93	78,615.65	119,430.00	149,803.00	30,373.00
30-130-63-9-310-71173	Compensation-Transportation Supr	76,776.96	80,610.96	85,487.04	99,769.00	97,671.00	(2,098.00)
30-130-63-9-310-71200	Compensation-OT	362.61	133.46	193.94	.00	.00	.00
30-130-63-9-310-71665	Bonus Payments To Teachers	.00	3,870.00	.00	.00	.00	.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 310 - Transportation Mgmt and Dir							
30-130-63-63-9-310-72100	FICA	10,125.26	11,610.48	12,077.65	16,769.00	18,932.00	2,163.00
30-130-63-63-9-310-72210	VRS Pension Contribution	23,324.96	25,786.44	27,279.66	36,431.00	41,130.00	4,699.00
30-130-63-63-9-310-72300	Group Health and Dental Insurance	21,060.93	23,146.26	24,456.48	19,886.00	19,886.00	.00
30-130-63-63-9-310-72400	VRS Group Life Insurance	1,880.55	2,079.00	2,199.48	2,937.00	2,920.00	(17.00)
30-130-63-63-9-310-72700	Workers Compensation	7,064.00	7,056.57	5,927.34	8,000.00	8,000.00	.00
30-130-63-63-9-310-72750	VRS Retiree Health Care Credit	1,698.18	1,877.28	1,986.06	2,652.00	2,994.00	342.00
30-130-63-63-9-310-72850	OPEB ARC	7,210.00	7,189.00	7,089.00	.00	.00	.00
30-130-63-63-9-310-74900	Building Maintenance -City	1,675.73	1,524.95	1,500.48	2,000.00	2,000.00	.00
Program 310 - Transportation Mgmt and Dir Totals		\$215,291.37	\$239,705.33	\$246,812.78	\$307,874.00	\$343,336.00	\$35,462.00
Program 320 - Vehicle Operation Services							
30-130-63-63-9-320-71170	Compensation-Bus Drivers	580,019.32	672,647.70	699,470.17	695,748.00	730,046.00	34,298.00
30-130-63-63-9-320-71171	Compensation-Bus Drivers-Field Trips	69,583.59	85,987.73	87,482.80	38,000.00	53,000.00	15,000.00
30-130-63-63-9-320-71172	Compensation-Bus Aides	(96.84)	.00	.00	.00	.00	.00
30-130-63-63-9-320-71174	Compensation-Substitute Bus Drivers	54,941.80	66,569.90	45,792.49	38,939.00	41,309.00	2,370.00
30-130-63-63-9-320-71198	Compensation - SOL Summer School	14,009.26	15,095.77	15,021.75	12,500.00	12,500.00	.00
30-130-63-63-9-320-71200	Compensation-OT	3,472.79	7,718.18	7,216.34	7,000.00	7,000.00	.00
30-130-63-63-9-320-71522	Compensation-REWIP Retirees	.00	.00	44.65	.00	1,697.00	1,697.00
30-130-63-63-9-320-71665	Bonus Payments To Teachers	3,000.00	47,786.76	.00	.00	.00	.00
30-130-63-63-9-320-72100	FICA	52,499.94	63,111.81	60,097.25	60,602.00	64,685.00	4,083.00
30-130-63-63-9-320-72210	VRS Pension Contribution	5,810.05	3,930.70	4,866.58	7,472.00	7,841.00	369.00



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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 320 - Vehicle Operation Services							
30-130-63-63-9-320-72220	VRS Hybrid Pension Contribution	7,272.37	8,816.02	9,923.74	17,436.00	18,295.00	859.00
30-130-63-63-9-320-72300	Group Health and Dental Insurance	162,632.18	173,553.29	196,014.66	230,779.00	230,779.00	.00
30-130-63-63-9-320-72400	VRS Group Life Insurance	6,927.56	7,476.77	8,071.02	9,323.00	8,615.00	(708.00)
30-130-63-63-9-320-72510	Hybrid Disability Insurance	1,393.75	1,863.07	2,108.68	.00	.00	.00
30-130-63-63-9-320-72600	Unemployment Compensation	.11	.00	.00	.00	.00	.00
30-130-63-63-9-320-72750	VRS Retiree Health Care Credit	5,842.47	6,193.34	6,685.62	7,723.00	8,104.00	381.00
30-130-63-63-9-320-72800	Termination Pay for Vac/Sick Leave	12,124.00	2,520.00	.00	.00	.00	.00
30-130-63-63-9-320-73055	Drug Testing Services/Pledge Program	2,694.25	3,860.74	2,906.50	2,950.00	2,950.00	.00
30-130-63-63-9-320-73070	Employee Physicals	4,223.00	6,744.00	6,379.00	2,580.00	2,580.00	.00
30-130-63-63-9-320-73100	Parents-Sp Ed Transportation Payments	7,539.85	19,137.82	6,934.39	6,940.00	6,940.00	.00
30-130-63-63-9-320-73255	Professional Development	1,683.73	2,688.82	1,478.15	4,000.00	4,500.00	500.00
30-130-63-63-9-320-75304	Insurance - Motor Vehicle	19,560.00	19,918.00	19,038.00	21,132.00	21,132.00	.00
30-130-63-63-9-320-76110	Supplies - Operational	3,256.39	5,124.55	5,301.57	5,050.00	4,800.00	(250.00)
30-130-63-63-9-320-76125	Fuel and Lubricants	160,529.03	179,090.04	147,293.87	125,000.00	125,000.00	.00
Program 320 - Vehicle Operation Services	Totals	\$1,178,918.60	\$1,399,835.01	\$1,332,127.23	\$1,293,174.00	\$1,351,773.00	\$58,599.00
Program 330 - Transportation Monitoring Svcs							
30-130-63-63-9-330-71172	Compensation-Bus Aides	138,216.11	157,030.98	179,107.61	183,642.00	199,378.00	15,736.00
30-130-63-63-9-330-71200	Compensation-OT	1,032.26	.00	.00	.00	.00	.00
30-130-63-63-9-330-71520	Compensation-Substitutes	6,188.20	6,389.01	9,866.08	7,000.00	7,000.00	.00
30-130-63-63-9-330-71522	Compensation-REWIP Retirees	.00	.00	.00	1,696.00	1,697.00	1.00
30-130-63-63-9-330-71665	Bonus Payments To Teachers	.00	16,254.00	.00	.00	.00	.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							
30-130-63-63-9-330-72100	FICA	9,836.93	13,664.82	14,357.28	14,714.00	15,918.00	1,204.00
30-130-63-63-9-330-72210	VRS Pension Contribution	926.90	782.58	632.10	1,972.00	2,141.00	169.00
30-130-63-63-9-330-72220	VRS Hybrid Pension Contribution	2,143.69	2,554.41	3,055.16	4,602.00	4,996.00	394.00
30-130-63-63-9-330-72300	Group Health and Dental Insurance	39,158.92	40,213.88	39,910.96	44,744.00	44,744.00	.00
30-130-63-63-9-330-72400	VRS Group Life Insurance	1,679.79	2,055.34	2,269.40	2,461.00	2,353.00	(108.00)
30-130-63-63-9-330-72510	Hybrid Disability Insurance	449.35	594.61	720.48	.00	.00	.00
30-130-63-63-9-330-72750	VRS Retiree Health Care Credit	1,416.33	1,702.44	1,880.02	2,038.00	2,213.00	175.00
30-130-63-63-9-330-72800	Termination Pay for Vac/Sick Leave	3,600.00	.00	.00	.00	.00	.00
30-130-63-63-9-330-73040	Crossing Guard Services	76,781.99	82,785.48	77,600.48	107,237.00	111,548.00	4,311.00
Program 330 - Transportation Monitoring Svcs Totals		\$281,430.47	\$324,027.55	\$329,399.57	\$370,106.00	\$391,988.00	\$21,882.00
Program 340 - Vehicle Maintenance Services							
30-130-63-63-9-340-71190	Compensation-Custodians	29,346.07	32,691.79	34,643.70	34,987.00	15,324.00	(19,663.00)
30-130-63-63-9-340-72100	FICA	2,168.65	2,314.96	2,593.36	2,677.00	1,172.00	(1,505.00)
30-130-63-63-9-340-72210	VRS Pension Contribution	674.88	627.24	665.16	1,253.00	549.00	(704.00)
30-130-63-63-9-340-72300	Group Health and Dental Insurance	7,502.40	8,529.96	9,061.92	8,667.00	8,667.00	.00
30-130-63-63-9-340-72400	VRS Group Life Insurance	393.24	437.76	464.22	469.00	181.00	(288.00)
30-130-63-63-9-340-72750	VRS Retiree Health Care Credit	331.56	362.64	384.54	388.00	170.00	(218.00)
30-130-63-63-9-340-73180	Repair/Maint - Other Contracted	24,623.47	22,058.73	16,809.76	1,000.00	4,100.00	3,100.00
30-130-63-63-9-340-74915	Vehicle Maintenance- City	162,343.98	181,606.50	219,831.93	180,000.00	180,000.00	.00
Program 340 - Vehicle Maintenance Services Totals		\$227,384.25	\$248,629.58	\$284,454.59	\$229,441.00	\$210,163.00	(\$19,278.00)



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G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund							
EXPENSE							
Locations 130 - Transportation							
Function 63 - Pupil Transportation							
Sub-Function 63 - Pupil Transportation							
Level 9 - District Wide							
Program 350 - Bus Regular Purchases							
30-130-63-9-350-78030	School Buses and Other Vehicles	339,513.00	73,087.00	16,500.00	275,505.00	289,526.00	14,021.00
Program 350 - Bus Regular Purchases		\$339,513.00	\$73,087.00	\$16,500.00	\$275,505.00	\$289,526.00	\$14,021.00
Totals							
Level 9 - District Wide	Totals	\$2,242,537.69	\$2,285,284.47	\$2,209,294.17	\$2,476,100.00	\$2,586,786.00	\$110,686.00
Sub-Function 63 - Pupil Transportation	Totals	\$2,242,537.69	\$2,285,284.47	\$2,209,294.17	\$2,476,100.00	\$2,586,786.00	\$110,686.00
Function 63 - Pupil Transportation	Totals	\$2,242,537.69	\$2,285,284.47	\$2,209,294.17	\$2,476,100.00	\$2,586,786.00	\$110,686.00
Locations 130 - Transportation	Totals	\$2,242,537.69	\$2,285,284.47	\$2,209,294.17	\$2,476,100.00	\$2,586,786.00	\$110,686.00
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	4,261,624.00	1,236,052.00	710,267.00	.00	.00	.00
30-170-67-67-9-720-79313	Transfer to School Reserve Fund	660,871.00	718,049.00	187,181.00	.00	.00	.00
30-170-67-67-9-720-79318	Transfer To School Grants Fund	.00	.00	97,500.00	.00	.00	.00
30-170-67-67-9-720-79400	Lease Obligation Principal	.00	15,698.60	32,033.33	87,750.00	79,000.00	(8,750.00)
30-170-67-67-9-720-79405	Subscription Liability Principal	.00	131,496.76	34,059.30	.00	.00	.00
30-170-67-67-9-720-79410	Lease Obligation Interest	.00	1,674.16	2,712.05	10,947.00	10,000.00	(947.00)
30-170-67-67-9-720-79598	Pay Increase	.00	.00	.00	1,505,495.00	405,000.00	(1,100,495.00)
30-170-67-67-9-720-79599	Health Insurance Increase	.00	.00	.00	259,008.00	.00	(259,008.00)
30-170-67-67-9-720-79999	Contingencies	.00	.00	.00	.00	50,000.00	50,000.00



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G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs Adopted
Fund	30 - School General Fund						
	EXPENSE						
Locations	170 - Non-Departmental						
Function	67 - Debt Service & Fund Transfers						
Sub-Function	67 - Debt Service & Transfers						
Level	9 - District Wide						
Program	720 - Intra Agency Fund Totals	\$4,922,495.00	\$2,102,970.52	\$1,063,752.68	\$1,863,200.00	\$544,000.00	(\$1,319,200.00)
Level	9 - District Wide Totals	\$4,922,495.00	\$2,102,970.52	\$1,063,752.68	\$1,863,200.00	\$544,000.00	(\$1,319,200.00)
Sub-Function	67 - Debt Service & Transfers Totals	\$4,922,495.00	\$2,102,970.52	\$1,063,752.68	\$1,863,200.00	\$544,000.00	(\$1,319,200.00)
Function	67 - Debt Service & Fund Transfers Totals	\$4,922,495.00	\$2,102,970.52	\$1,063,752.68	\$1,863,200.00	\$544,000.00	(\$1,319,200.00)
Locations	170 - Non-Departmental Totals	\$4,922,495.00	\$2,102,970.52	\$1,063,752.68	\$1,863,200.00	\$544,000.00	(\$1,319,200.00)
	EXPENSE TOTALS	\$49,522,578.30	\$50,327,024.43	\$54,522,795.18	\$54,500,420.00	\$59,545,236.00	\$5,044,816.00
Fund	30 - School General Fund Totals						
	REVENUE TOTALS	\$46,595,696.17	\$49,257,564.62	\$55,644,320.11	\$54,500,420.00	\$59,545,236.00	\$5,044,816.00
	EXPENSE TOTALS	\$49,522,578.30	\$50,327,024.43	\$54,522,795.18	\$54,500,420.00	\$59,545,236.00	\$5,044,816.00
Fund	30 - School General Fund Totals	(\$2,926,882.13)	(\$1,069,459.81)	\$1,121,524.93	\$0.00	\$0.00	\$0.00
	Net Grand Totals						
	REVENUE GRAND TOTALS	\$46,595,696.17	\$49,257,564.62	\$55,644,320.11	\$54,500,420.00	\$59,545,236.00	\$5,044,816.00
	EXPENSE GRAND TOTALS	\$49,522,578.30	\$50,327,024.43	\$54,522,795.18	\$54,500,420.00	\$59,545,236.00	\$5,044,816.00
	Net Grand Totals	(\$2,926,882.13)	(\$1,069,459.81)	\$1,121,524.93	\$0.00	\$0.00	\$0.00



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G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs Adopted
Fund 32 - School Grants Fund							
REVENUE							
Locations 110 - Central Instruction							
Function 00 - Revenue							
Sub-Function 00 - Revenues							
Level 9 - District Wide							
Program 000 - General Revenue							
32-110-00-00-9-000-69999	Contingencies	.00	.00	.00	450,000.00	450,000.00	.00
Program 000 - General Revenue Totals		\$0.00	\$0.00	\$0.00	\$450,000.00	\$450,000.00	\$0.00
Level 9 - District Wide Totals		\$0.00	\$0.00	\$0.00	\$450,000.00	\$450,000.00	\$0.00
Sub-Function 00 - Revenues Totals		\$0.00	\$0.00	\$0.00	\$450,000.00	\$450,000.00	\$0.00
Function 00 - Revenue Totals		\$0.00	\$0.00	\$0.00	\$450,000.00	\$450,000.00	\$0.00
Locations 110 - Central Instruction Totals		\$0.00	\$0.00	\$0.00	\$450,000.00	\$450,000.00	\$0.00
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	8,233.25	8,203.00	8,173.37	8,174.00	8,027.00	(147.00)
Program 000 - General Revenue Totals		\$8,233.25	\$8,203.00	\$8,173.37	\$8,174.00	\$8,027.00	(\$147.00)
Level 9 - District Wide Totals		\$8,233.25	\$8,203.00	\$8,173.37	\$8,174.00	\$8,027.00	(\$147.00)
Sub-Function 00 - Revenues Totals		\$8,233.25	\$8,203.00	\$8,173.37	\$8,174.00	\$8,027.00	(\$147.00)
Function 00 - Revenue Totals		\$8,233.25	\$8,203.00	\$8,173.37	\$8,174.00	\$8,027.00	(\$147.00)
Locations 200 - ISAEP Grant Totals		\$8,233.25	\$8,203.00	\$8,173.37	\$8,174.00	\$8,027.00	(\$147.00)
Department 201 - Summer Manufacturing Camp							
Function 00 - Revenue							
Sub-Function 00 - Revenues							
Level 9 - District Wide							
Program 000 - General Revenue							
32-201-00-00-9-000-63061	Summer Manufacturing Camp (Spark Force)	.00	.00	.00	.00	8,000.00	8,000.00
Program 000 - General Revenue Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$8,000.00	\$8,000.00
Level 9 - District Wide Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$8,000.00	\$8,000.00
Sub-Function 00 - Revenues Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$8,000.00	\$8,000.00
Function 00 - Revenue Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$8,000.00	\$8,000.00
Department 201 - Summer Manufacturing Camp Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$8,000.00	\$8,000.00



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G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs Adopted
Fund 32 - School Grants Fund							
REVENUE							
Locations 205 - Youth Tobacco Use Prevention							
Function 00 - Revenue							
Sub-Function 00 - Revenues							
Level 9 - District Wide							
Program 000 - General Revenue							
32-205-00-00-9-000-61200	Youth Tobacco Use Prevention (VFHY 852P024)	.00	.00	.00	159,000.00	148,000.00	(11,000.00)
Program 000 - General Revenue Totals		\$0.00	\$0.00	\$0.00	\$159,000.00	\$148,000.00	(\$11,000.00)
Level 9 - District Wide Totals		\$0.00	\$0.00	\$0.00	\$159,000.00	\$148,000.00	(\$11,000.00)
Sub-Function 00 - Revenues Totals		\$0.00	\$0.00	\$0.00	\$159,000.00	\$148,000.00	(\$11,000.00)
Function 00 - Revenue Totals		\$0.00	\$0.00	\$0.00	\$159,000.00	\$148,000.00	(\$11,000.00)
Locations 205 - Youth Tobacco Use Prevention Totals		\$0.00	\$0.00	\$0.00	\$159,000.00	\$148,000.00	(\$11,000.00)
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	75,854.33	70,162.67	11,025.00	.00	.00	.00
Program 000 - General Revenue Totals		\$75,854.33	\$70,162.67	\$11,025.00	\$0.00	\$0.00	\$0.00
Level 9 - District Wide Totals		\$75,854.33	\$70,162.67	\$11,025.00	\$0.00	\$0.00	\$0.00
Sub-Function 00 - Revenues Totals		\$75,854.33	\$70,162.67	\$11,025.00	\$0.00	\$0.00	\$0.00
Function 00 - Revenue Totals		\$75,854.33	\$70,162.67	\$11,025.00	\$0.00	\$0.00	\$0.00
Locations 220 - Race To GED Grant Totals		\$75,854.33	\$70,162.67	\$11,025.00	\$0.00	\$0.00	\$0.00
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	17,274.46	14,526.54	15,057.24	19,331.00	19,046.00	(285.00)
Program 000 - General Revenue Totals		\$17,274.46	\$14,526.54	\$15,057.24	\$19,331.00	\$19,046.00	(\$285.00)
Level 9 - District Wide Totals		\$17,274.46	\$14,526.54	\$15,057.24	\$19,331.00	\$19,046.00	(\$285.00)
Sub-Function 00 - Revenues Totals		\$17,274.46	\$14,526.54	\$15,057.24	\$19,331.00	\$19,046.00	(\$285.00)
Function 00 - Revenue Totals		\$17,274.46	\$14,526.54	\$15,057.24	\$19,331.00	\$19,046.00	(\$285.00)
Locations 230 - Preschool Mini Grants Totals		\$17,274.46	\$14,526.54	\$15,057.24	\$19,331.00	\$19,046.00	(\$285.00)



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G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs Adopted
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	38,462.42	38,462.42	.00	.00	.00	.00
32-240-00-00-9-000-61121	Adult Literacy	77,284.23	87,638.27	.00	.00	.00	.00
32-240-00-00-9-000-62300	Adult Basic Ed 84.002	376,403.23	309,910.13	3,867.00	.00	.00	.00
32-240-00-00-9-000-62305	Corrections Ed & Other Institutionalized Indivs 84.002A	2,000.00	2,000.00	.00	.00	.00	.00
Program 000 - General Revenue Totals		\$494,149.88	\$438,010.82	\$3,867.00	\$0.00	\$0.00	\$0.00
Level 9 - District Wide Totals		\$494,149.88	\$438,010.82	\$3,867.00	\$0.00	\$0.00	\$0.00
Sub-Function 00 - Revenues Totals		\$494,149.88	\$438,010.82	\$3,867.00	\$0.00	\$0.00	\$0.00
Function 00 - Revenue Totals		\$494,149.88	\$438,010.82	\$3,867.00	\$0.00	\$0.00	\$0.00
Locations 240 - Adult Basic Education Grant Totals		\$494,149.88	\$438,010.82	\$3,867.00	\$0.00	\$0.00	\$0.00
Locations 250 - ESEA Title I Grant							
Function 00 - Revenue							
Sub-Function 00 - Revenues							
Level 9 - District Wide							
Program 000 - General Revenue							
32-250-00-00-9-000-62000	NCLB Title I A 84.010	560,147.94	615,758.69	564,547.56	561,811.00	597,820.00	36,009.00
Program 000 - General Revenue Totals		\$560,147.94	\$615,758.69	\$564,547.56	\$561,811.00	\$597,820.00	\$36,009.00
Level 9 - District Wide Totals		\$560,147.94	\$615,758.69	\$564,547.56	\$561,811.00	\$597,820.00	\$36,009.00
Sub-Function 00 - Revenues Totals		\$560,147.94	\$615,758.69	\$564,547.56	\$561,811.00	\$597,820.00	\$36,009.00
Function 00 - Revenue Totals		\$560,147.94	\$615,758.69	\$564,547.56	\$561,811.00	\$597,820.00	\$36,009.00
Locations 250 - ESEA Title I Grant Totals		\$560,147.94	\$615,758.69	\$564,547.56	\$561,811.00	\$597,820.00	\$36,009.00



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G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs Adopted
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	150,924.63	95,698.19	85,020.81	106,293.00	150,338.00	44,045.00
Program 000 - General Revenue Totals		\$150,924.63	\$95,698.19	\$85,020.81	\$106,293.00	\$150,338.00	\$44,045.00
Level 9 - District Wide Totals		\$150,924.63	\$95,698.19	\$85,020.81	\$106,293.00	\$150,338.00	\$44,045.00
Sub-Function 00 - Revenues Totals		\$150,924.63	\$95,698.19	\$85,020.81	\$106,293.00	\$150,338.00	\$44,045.00
Function 00 - Revenue Totals		\$150,924.63	\$95,698.19	\$85,020.81	\$106,293.00	\$150,338.00	\$44,045.00
Locations 270 - ESEA II A Teacher Qual Grant Totals		\$150,924.63	\$95,698.19	\$85,020.81	\$106,293.00	\$150,338.00	\$44,045.00
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	18,527.23	16,396.01	11,755.54	19,699.00	25,945.00	6,246.00
32-280-00-00-9-000-62065	Title III A Immigrant Children & Youth 84.365	656.68	462.90	.00	.00	.00	.00
Program 000 - General Revenue Totals		\$19,183.91	\$16,858.91	\$11,755.54	\$19,699.00	\$25,945.00	\$6,246.00
Level 9 - District Wide Totals		\$19,183.91	\$16,858.91	\$11,755.54	\$19,699.00	\$25,945.00	\$6,246.00
Sub-Function 00 - Revenues Totals		\$19,183.91	\$16,858.91	\$11,755.54	\$19,699.00	\$25,945.00	\$6,246.00
Function 00 - Revenue Totals		\$19,183.91	\$16,858.91	\$11,755.54	\$19,699.00	\$25,945.00	\$6,246.00
Locations 280 - ESEA III A Grant Totals		\$19,183.91	\$16,858.91	\$11,755.54	\$19,699.00	\$25,945.00	\$6,246.00
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	907,867.24	935,640.09	725,510.89	850,498.00	829,932.00	(20,566.00)
Program 000 - General Revenue Totals		\$907,867.24	\$935,640.09	\$725,510.89	\$850,498.00	\$829,932.00	(\$20,566.00)
Level 9 - District Wide Totals		\$907,867.24	\$935,640.09	\$725,510.89	\$850,498.00	\$829,932.00	(\$20,566.00)
Sub-Function 00 - Revenues Totals		\$907,867.24	\$935,640.09	\$725,510.89	\$850,498.00	\$829,932.00	(\$20,566.00)
Function 00 - Revenue Totals		\$907,867.24	\$935,640.09	\$725,510.89	\$850,498.00	\$829,932.00	(\$20,566.00)
Locations 300 - Flow Thru Title VI B Grant Totals		\$907,867.24	\$935,640.09	\$725,510.89	\$850,498.00	\$829,932.00	(\$20,566.00)



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G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs Adopted
Fund 32 - School Grants Fund							
REVENUE							
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		58,864.60	56,618.30	59,221.56	58,497.00	59,064.00	567.00
Program 000 - General Revenue Totals		\$58,864.60	\$56,618.30	\$59,221.56	\$58,497.00	\$59,064.00	\$567.00
Level 9 - District Wide Totals		\$58,864.60	\$56,618.30	\$59,221.56	\$58,497.00	\$59,064.00	\$567.00
Sub-Function 00 - Revenues Totals		\$58,864.60	\$56,618.30	\$59,221.56	\$58,497.00	\$59,064.00	\$567.00
Function 00 - Revenue Totals		\$58,864.60	\$56,618.30	\$59,221.56	\$58,497.00	\$59,064.00	\$567.00
Locations 310 - Perkins Vocational Ed Grant Totals		\$58,864.60	\$56,618.30	\$59,221.56	\$58,497.00	\$59,064.00	\$567.00
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		90,564.83	87,502.17	34,865.00	.00	.00	.00
32-340-00-00-9-000-63008 Transfer From School Operating Fund		.00	.00	37,500.00	.00	.00	.00
Program 000 - General Revenue Totals		\$90,564.83	\$87,502.17	\$72,365.00	\$0.00	\$0.00	\$0.00
Level 9 - District Wide Totals		\$90,564.83	\$87,502.17	\$72,365.00	\$0.00	\$0.00	\$0.00
Sub-Function 00 - Revenues Totals		\$90,564.83	\$87,502.17	\$72,365.00	\$0.00	\$0.00	\$0.00
Function 00 - Revenue Totals		\$90,564.83	\$87,502.17	\$72,365.00	\$0.00	\$0.00	\$0.00
Locations 340 - School Security Grant Totals		\$90,564.83	\$87,502.17	\$72,365.00	\$0.00	\$0.00	\$0.00
Locations 380 - Plugged In Virginia							
Function 00 - Revenue							
Sub-Function 00 - Revenues							
Level 9 - District Wide							
Program 000 - General Revenue							
32-380-00-00-9-000-61601 Plugged In Virginia Grant		.00	16,265.69	.00	.00	.00	.00
Program 000 - General Revenue Totals		\$0.00	\$16,265.69	\$0.00	\$0.00	\$0.00	\$0.00
Level 9 - District Wide Totals		\$0.00	\$16,265.69	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function 00 - Revenues Totals		\$0.00	\$16,265.69	\$0.00	\$0.00	\$0.00	\$0.00
Function 00 - Revenue Totals		\$0.00	\$16,265.69	\$0.00	\$0.00	\$0.00	\$0.00
Locations 380 - Plugged In Virginia Totals		\$0.00	\$16,265.69	\$0.00	\$0.00	\$0.00	\$0.00



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G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs Adopted
Fund 32 - School Grants Fund							
REVENUE							
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	214,183.00	236,489.00	453,002.00	493,994.00	717,281.00	223,287.00
Program 000 - General Revenue Totals		\$214,183.00	\$236,489.00	\$453,002.00	\$493,994.00	\$717,281.00	\$223,287.00
Level 9 - District Wide Totals		\$214,183.00	\$236,489.00	\$453,002.00	\$493,994.00	\$717,281.00	\$223,287.00
Sub-Function 00 - Revenues Totals		\$214,183.00	\$236,489.00	\$453,002.00	\$493,994.00	\$717,281.00	\$223,287.00
Function 00 - Revenue Totals		\$214,183.00	\$236,489.00	\$453,002.00	\$493,994.00	\$717,281.00	\$223,287.00
Locations 400 - VA Preschool Initiative Grants Totals		\$214,183.00	\$236,489.00	\$453,002.00	\$493,994.00	\$717,281.00	\$223,287.00
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	296.04	.00	.00	.00	.00	.00
Program 000 - General Revenue Totals		\$296.04	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 9 - District Wide Totals		\$296.04	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function 00 - Revenues Totals		\$296.04	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Function 00 - Revenue Totals		\$296.04	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Locations 410 - Health Profession Opportunity Totals		\$296.04	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Locations 420 - PBIS of the VTSS							
Function 00 - Revenue							
Sub-Function 00 - Revenues							
Level 9 - District Wide							
Program 000 - General Revenue							
32-420-00-00-9-000-61620	PBIS of the VTSS 240427	19,962.21	17,953.95	.00	.00	.00	.00
32-420-00-00-9-000-61621	PBIS of the VTSS Carryover 240427	.00	.00	18,955.23	.00	.00	.00
Program 000 - General Revenue Totals		\$19,962.21	\$17,953.95	\$18,955.23	\$0.00	\$0.00	\$0.00
Level 9 - District Wide Totals		\$19,962.21	\$17,953.95	\$18,955.23	\$0.00	\$0.00	\$0.00
Sub-Function 00 - Revenues Totals		\$19,962.21	\$17,953.95	\$18,955.23	\$0.00	\$0.00	\$0.00
Function 00 - Revenue Totals		\$19,962.21	\$17,953.95	\$18,955.23	\$0.00	\$0.00	\$0.00
Locations 420 - PBIS of the VTSS Totals		\$19,962.21	\$17,953.95	\$18,955.23	\$0.00	\$0.00	\$0.00



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Fund 32 - School Grants Fund							
REVENUE							
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	44,082.35	40,676.28	18,310.87	44,008.00	64,363.00	20,355.00
Program 000 - General Revenue Totals		\$44,082.35	\$40,676.28	\$18,310.87	\$44,008.00	\$64,363.00	\$20,355.00
Level 9 - District Wide Totals		\$44,082.35	\$40,676.28	\$18,310.87	\$44,008.00	\$64,363.00	\$20,355.00
Sub-Function 00 - Revenues Totals		\$44,082.35	\$40,676.28	\$18,310.87	\$44,008.00	\$64,363.00	\$20,355.00
Function 00 - Revenue Totals		\$44,082.35	\$40,676.28	\$18,310.87	\$44,008.00	\$64,363.00	\$20,355.00
Locations 440 - Student Supp & Acad Achievement Totals		\$44,082.35	\$40,676.28	\$18,310.87	\$44,008.00	\$64,363.00	\$20,355.00
Locations 460 - Year Round School							
Function 00 - Revenue							
Sub-Function 00 - Revenues							
Level 9 - District Wide							
Program 000 - General Revenue							
32-460-00-00-9-000-61402	Year Round School Start-Up Grant	113,161.10	314,944.87	194,525.94	.00	300,000.00	300,000.00
32-460-00-00-9-000-61404	Year Round School Start-Up Grant Carryover	237,258.30	.00	.00	.00	.00	.00
32-460-00-00-9-000-63008	Transfer From School Operating Fund	.00	.00	60,000.00	.00	.00	.00
Program 000 - General Revenue Totals		\$350,419.40	\$314,944.87	\$254,525.94	\$0.00	\$300,000.00	\$300,000.00
Level 9 - District Wide Totals		\$350,419.40	\$314,944.87	\$254,525.94	\$0.00	\$300,000.00	\$300,000.00
Sub-Function 00 - Revenues Totals		\$350,419.40	\$314,944.87	\$254,525.94	\$0.00	\$300,000.00	\$300,000.00
Function 00 - Revenue Totals		\$350,419.40	\$314,944.87	\$254,525.94	\$0.00	\$300,000.00	\$300,000.00
Locations 460 - Year Round School Totals		\$350,419.40	\$314,944.87	\$254,525.94	\$0.00	\$300,000.00	\$300,000.00



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Fund 32 - School Grants Fund							
REVENUE							
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	149,341.45	.00	.00	.00	.00	.00
Program 000 - General Revenue Totals		\$149,341.45	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 9 - District Wide Totals		\$149,341.45	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function 00 - Revenues Totals		\$149,341.45	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Function 00 - Revenue Totals		\$149,341.45	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Locations 480 - CARES Act Totals		\$149,341.45	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
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	95,765.98	18,803.72	.00	.00	.00	.00
Program 000 - General Revenue Totals		\$95,765.98	\$18,803.72	\$0.00	\$0.00	\$0.00	\$0.00
Level 9 - District Wide Totals		\$95,765.98	\$18,803.72	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function 00 - Revenues Totals		\$95,765.98	\$18,803.72	\$0.00	\$0.00	\$0.00	\$0.00
Function 00 - Revenue Totals		\$95,765.98	\$18,803.72	\$0.00	\$0.00	\$0.00	\$0.00
Locations 500 - CARES GEER 84.425C Totals		\$95,765.98	\$18,803.72	\$0.00	\$0.00	\$0.00	\$0.00
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	15,940.02	.00	.00	.00	.00	.00
Program 000 - General Revenue Totals		\$15,940.02	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 9 - District Wide Totals		\$15,940.02	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function 00 - Revenues Totals		\$15,940.02	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Function 00 - Revenue Totals		\$15,940.02	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Locations 510 - CARES ESSER 84.425D Totals		\$15,940.02	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00



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Fund 32 - School Grants Fund							
REVENUE							
Locations 520 - Jobs for VA Graduates-JVG Grant							
Function 00 - Revenue							
Sub-Function 00 - Revenues							
Level 9 - District Wide							
Program 000 - General Revenue							
32-520-00-00-9-000-61625	Jobs for Virginia Graduates (JVG) Grant	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00	.00
	Program 000 - General Revenue Totals	\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00	\$0.00
	Level 9 - District Wide Totals	\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00	\$0.00
	Sub-Function 00 - Revenues Totals	\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00	\$0.00
	Function 00 - Revenue Totals	\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00	\$0.00
Locations 520 - Jobs for VA Graduates-JVG Grant Totals		\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00	\$0.00
Locations 530 - CRRSA ESSER II 84.425D							
Function 00 - Revenue							
Sub-Function 00 - Revenues							
Level 9 - District Wide							
Program 000 - General Revenue							
32-530-00-00-9-000-62263	CRRSA ESSER II 84.425D	1,241,086.17	384,882.29	1,990.00	.00	.00	.00
	Program 000 - General Revenue Totals	\$1,241,086.17	\$384,882.29	\$1,990.00	\$0.00	\$0.00	\$0.00
	Level 9 - District Wide Totals	\$1,241,086.17	\$384,882.29	\$1,990.00	\$0.00	\$0.00	\$0.00
	Sub-Function 00 - Revenues Totals	\$1,241,086.17	\$384,882.29	\$1,990.00	\$0.00	\$0.00	\$0.00
	Function 00 - Revenue Totals	\$1,241,086.17	\$384,882.29	\$1,990.00	\$0.00	\$0.00	\$0.00
Locations 530 - CRRSA ESSER II 84.425D Totals		\$1,241,086.17	\$384,882.29	\$1,990.00	\$0.00	\$0.00	\$0.00
Locations 540 - CRRSA ESSER III 84.425U							
Function 00 - Revenue							
Sub-Function 00 - Revenues							
Level 9 - District Wide							
Program 000 - General Revenue							
32-540-00-00-9-000-62264	CRRSA ESSER III 84.425U	1,016,797.34	1,557,866.25	1,149,384.63	185,000.00	.00	(185,000.00)
	Program 000 - General Revenue Totals	\$1,016,797.34	\$1,557,866.25	\$1,149,384.63	\$185,000.00	\$0.00	(\$185,000.00)
	Level 9 - District Wide Totals	\$1,016,797.34	\$1,557,866.25	\$1,149,384.63	\$185,000.00	\$0.00	(\$185,000.00)
	Sub-Function 00 - Revenues Totals	\$1,016,797.34	\$1,557,866.25	\$1,149,384.63	\$185,000.00	\$0.00	(\$185,000.00)
	Function 00 - Revenue Totals	\$1,016,797.34	\$1,557,866.25	\$1,149,384.63	\$185,000.00	\$0.00	(\$185,000.00)
Locations 540 - CRRSA ESSER III 84.425U Totals		\$1,016,797.34	\$1,557,866.25	\$1,149,384.63	\$185,000.00	\$0.00	(\$185,000.00)



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Fund 32 - School Grants Fund							
REVENUE							
Locations 550 - Goodwill YouthBuild 17.274							
Function 00 - Revenue							
Sub-Function 00 - Revenues							
Level 9 - District Wide							
Program 000 - General Revenue							
32-550-00-00-9-000-62348	Goodwill YouthBuild 17.274	2,260.65	.00	.00	.00	.00	.00
Program 000 - General Revenue Totals		\$2,260.65	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 9 - District Wide Totals		\$2,260.65	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function 00 - Revenues Totals		\$2,260.65	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Function 00 - Revenue Totals		\$2,260.65	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Locations 550 - Goodwill YouthBuild 17.274 Totals		\$2,260.65	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Locations 570 - ARP Flow Thru 84.027X							
Function 00 - Revenue							
Sub-Function 00 - Revenues							
Level 9 - District Wide							
Program 000 - General Revenue							
32-570-00-00-9-000-62123	ARP Flow Thru 84.027X	74,137.81	110,467.07	.00	.00	.00	.00
Program 000 - General Revenue Totals		\$74,137.81	\$110,467.07	\$0.00	\$0.00	\$0.00	\$0.00
Level 9 - District Wide Totals		\$74,137.81	\$110,467.07	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function 00 - Revenues Totals		\$74,137.81	\$110,467.07	\$0.00	\$0.00	\$0.00	\$0.00
Function 00 - Revenue Totals		\$74,137.81	\$110,467.07	\$0.00	\$0.00	\$0.00	\$0.00
Locations 570 - ARP Flow Thru 84.027X Totals		\$74,137.81	\$110,467.07	\$0.00	\$0.00	\$0.00	\$0.00
Locations 580 - Emergency Connectivity 32.009							
Function 00 - Revenue							
Sub-Function 00 - Revenues							
Level 9 - District Wide							
Program 000 - General Revenue							
32-580-00-00-9-000-62450	Emergency Connectivity Fund 32.009	648,725.00	.00	.00	.00	.00	.00
Program 000 - General Revenue Totals		\$648,725.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 9 - District Wide Totals		\$648,725.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function 00 - Revenues Totals		\$648,725.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Function 00 - Revenue Totals		\$648,725.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Locations 580 - Emergency Connectivity 32.009 Totals		\$648,725.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00



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Fund 32 - School Grants Fund							
REVENUE							
Locations 581 - Emergency Connectivity II 32.009							
Function 00 - Revenue							
Sub-Function 00 - Revenues							
Level 9 - District Wide							
Program 000 - General Revenue							
32-581-00-00-9-000-62269	Emergency Connectivity II 32.009	459,675.00	.00	.00	.00	.00	.00
Program 000 - General Revenue Totals		\$459,675.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 9 - District Wide Totals		\$459,675.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function 00 - Revenues Totals		\$459,675.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Function 00 - Revenue Totals		\$459,675.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Locations 581 - Emergency Connectivity II 32.009 Totals		\$459,675.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Locations 582 - Emergency ConnectivityIII 32.009							
Function 00 - Revenue							
Sub-Function 00 - Revenues							
Level 9 - District Wide							
Program 000 - General Revenue							
32-582-00-00-9-000-62453	Emergency Connectivity III 32.009	.00	.00	30,000.00	.00	.00	.00
Program 000 - General Revenue Totals		\$0.00	\$0.00	\$30,000.00	\$0.00	\$0.00	\$0.00
Level 9 - District Wide Totals		\$0.00	\$0.00	\$30,000.00	\$0.00	\$0.00	\$0.00
Sub-Function 00 - Revenues Totals		\$0.00	\$0.00	\$30,000.00	\$0.00	\$0.00	\$0.00
Function 00 - Revenue Totals		\$0.00	\$0.00	\$30,000.00	\$0.00	\$0.00	\$0.00
Locations 582 - Emergency ConnectivityIII 32.009 Totals		\$0.00	\$0.00	\$30,000.00	\$0.00	\$0.00	\$0.00
Locations 590 - ARP Homeless II C&Y 84.425W							
Function 00 - Revenue							
Sub-Function 00 - Revenues							
Level 9 - District Wide							
Program 000 - General Revenue							
32-590-00-00-9-000-62266	ARP Homeless II Children and Youth 84.425W	8,344.81	7,494.66	.00	.00	.00	.00
Program 000 - General Revenue Totals		\$8,344.81	\$7,494.66	\$0.00	\$0.00	\$0.00	\$0.00
Level 9 - District Wide Totals		\$8,344.81	\$7,494.66	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function 00 - Revenues Totals		\$8,344.81	\$7,494.66	\$0.00	\$0.00	\$0.00	\$0.00
Function 00 - Revenue Totals		\$8,344.81	\$7,494.66	\$0.00	\$0.00	\$0.00	\$0.00
Locations 590 - ARP Homeless II C&Y 84.425W Totals		\$8,344.81	\$7,494.66	\$0.00	\$0.00	\$0.00	\$0.00



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Fund 32 - School Grants Fund							
REVENUE							
Locations 600 - ARP ESSER III Set-Aside 84.425U							
Function 00 - Revenue							
Sub-Function 00 - Revenues							
Level 9 - District Wide							
Program 000 - General Revenue							
32-600-00-00-9-000-62267 ARP ESSER III State Set-Aside 84.425U		44,976.36	90,293.85	256,378.44	237,471.00	.00	(237,471.00)
Program 000 - General Revenue Totals		\$44,976.36	\$90,293.85	\$256,378.44	\$237,471.00	\$0.00	(\$237,471.00)
Level 9 - District Wide Totals		\$44,976.36	\$90,293.85	\$256,378.44	\$237,471.00	\$0.00	(\$237,471.00)
Sub-Function 00 - Revenues Totals		\$44,976.36	\$90,293.85	\$256,378.44	\$237,471.00	\$0.00	(\$237,471.00)
Function 00 - Revenue Totals		\$44,976.36	\$90,293.85	\$256,378.44	\$237,471.00	\$0.00	(\$237,471.00)
Locations 600 - ARP ESSER III Set-Aside 84.425U Totals		\$44,976.36	\$90,293.85	\$256,378.44	\$237,471.00	\$0.00	(\$237,471.00)
Locations 610 - ARPA CSLFRF Ventilation 21.027							
Function 00 - Revenue							
Sub-Function 00 - Revenues							
Level 9 - District Wide							
Program 000 - General Revenue							
32-610-00-00-9-000-62268 ARPA CSLFRF Ventilation Improvement 21.027		50,080.00	391,884.15	307,989.85	.00	.00	.00
Program 000 - General Revenue Totals		\$50,080.00	\$391,884.15	\$307,989.85	\$0.00	\$0.00	\$0.00
Level 9 - District Wide Totals		\$50,080.00	\$391,884.15	\$307,989.85	\$0.00	\$0.00	\$0.00
Sub-Function 00 - Revenues Totals		\$50,080.00	\$391,884.15	\$307,989.85	\$0.00	\$0.00	\$0.00
Function 00 - Revenue Totals		\$50,080.00	\$391,884.15	\$307,989.85	\$0.00	\$0.00	\$0.00
Locations 610 - ARPA CSLFRF Ventilation 21.027 Totals		\$50,080.00	\$391,884.15	\$307,989.85	\$0.00	\$0.00	\$0.00
Locations 620 - ESSER II Postsecondary SpEd Supp							
Function 00 - Revenue							
Sub-Function 00 - Revenues							
Level 9 - District Wide							
Program 000 - General Revenue							
32-620-00-00-9-000-62271 ESSER II Postsecondary Special Education Support		12,836.71	.00	.00	.00	.00	.00
Program 000 - General Revenue Totals		\$12,836.71	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 9 - District Wide Totals		\$12,836.71	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function 00 - Revenues Totals		\$12,836.71	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Function 00 - Revenue Totals		\$12,836.71	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Locations 620 - ESSER II Postsecondary SpEd Supp Totals		\$12,836.71	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00



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Fund 32 - School Grants Fund							
REVENUE							
Locations 630 - DCJS Digital Mapping Grant							
Function 00 - Revenue							
Sub-Function 00 - Revenues							
Level 9 - District Wide							
Program 000 - General Revenue							
32-630-00-00-9-000-61302	DCJS Digital Mapping Grant	.00	19,723.00	.00	.00	.00	.00
Program 000 - General Revenue Totals		\$0.00	\$19,723.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 9 - District Wide Totals		\$0.00	\$19,723.00	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function 00 - Revenues Totals		\$0.00	\$19,723.00	\$0.00	\$0.00	\$0.00	\$0.00
Function 00 - Revenue Totals		\$0.00	\$19,723.00	\$0.00	\$0.00	\$0.00	\$0.00
Locations 630 - DCJS Digital Mapping Grant Totals		\$0.00	\$19,723.00	\$0.00	\$0.00	\$0.00	\$0.00
Locations 640 - School-Based Health 93.354							
Function 00 - Revenue							
Sub-Function 00 - Revenues							
Level 9 - District Wide							
Program 000 - General Revenue							
32-640-00-00-9-000-62275	School-Based Health Workforce Grant 93.354	.00	31,925.33	48,079.67	80,005.00	.00	(80,005.00)
Program 000 - General Revenue Totals		\$0.00	\$31,925.33	\$48,079.67	\$80,005.00	\$0.00	(\$80,005.00)
Level 9 - District Wide Totals		\$0.00	\$31,925.33	\$48,079.67	\$80,005.00	\$0.00	(\$80,005.00)
Sub-Function 00 - Revenues Totals		\$0.00	\$31,925.33	\$48,079.67	\$80,005.00	\$0.00	(\$80,005.00)
Function 00 - Revenue Totals		\$0.00	\$31,925.33	\$48,079.67	\$80,005.00	\$0.00	(\$80,005.00)
Locations 640 - School-Based Health 93.354 Totals		\$0.00	\$31,925.33	\$48,079.67	\$80,005.00	\$0.00	(\$80,005.00)
Locations 650 - Epidem & Lab Capacity 93.323							
Function 00 - Revenue							
Sub-Function 00 - Revenues							
Level 9 - District Wide							
Program 000 - General Revenue							
32-650-00-00-9-000-62455	Epidemiology & Lab Capacity for Infectious Diseases (ELC) 93.323	.00	16,928.27	.00	.00	.00	.00
Program 000 - General Revenue Totals		\$0.00	\$16,928.27	\$0.00	\$0.00	\$0.00	\$0.00
Level 9 - District Wide Totals		\$0.00	\$16,928.27	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function 00 - Revenues Totals		\$0.00	\$16,928.27	\$0.00	\$0.00	\$0.00	\$0.00
Function 00 - Revenue Totals		\$0.00	\$16,928.27	\$0.00	\$0.00	\$0.00	\$0.00
Locations 650 - Epidem & Lab Capacity 93.323 Totals		\$0.00	\$16,928.27	\$0.00	\$0.00	\$0.00	\$0.00



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Fund 32 - School Grants Fund							
REVENUE							
Locations 660 - Community Schools Grant 84.215J							
Function 00 - Revenue							
Sub-Function 00 - Revenues							
Level 9 - District Wide							
Program 000 - General Revenue							
32-660-00-00-9-000-62460	Community Schools Grant	.00	1,811.72	131,188.28	131,188.00	.00	(131,188.00)
Program 000 - General Revenue Totals		\$0.00	\$1,811.72	\$131,188.28	\$131,188.00	\$0.00	(\$131,188.00)
Level 9 - District Wide Totals		\$0.00	\$1,811.72	\$131,188.28	\$131,188.00	\$0.00	(\$131,188.00)
Sub-Function 00 - Revenues Totals		\$0.00	\$1,811.72	\$131,188.28	\$131,188.00	\$0.00	(\$131,188.00)
Function 00 - Revenue Totals		\$0.00	\$1,811.72	\$131,188.28	\$131,188.00	\$0.00	(\$131,188.00)
Locations 660 - Community Schools Grant 84.215J Totals		\$0.00	\$1,811.72	\$131,188.28	\$131,188.00	\$0.00	(\$131,188.00)
Locations 670 - SBMH2-Yr1 84.184H							
Function 00 - Revenue							
Sub-Function 00 - Revenues							
Level 9 - District Wide							
Program 000 - General Revenue							
32-670-00-00-9-000-62320	School Based Mental Health SBMH2-Yr1 84.184H	.00	.00	239,568.73	195,900.00	206,441.00	10,541.00
Program 000 - General Revenue Totals		\$0.00	\$0.00	\$239,568.73	\$195,900.00	\$206,441.00	\$10,541.00
Level 9 - District Wide Totals		\$0.00	\$0.00	\$239,568.73	\$195,900.00	\$206,441.00	\$10,541.00
Sub-Function 00 - Revenues Totals		\$0.00	\$0.00	\$239,568.73	\$195,900.00	\$206,441.00	\$10,541.00
Function 00 - Revenue Totals		\$0.00	\$0.00	\$239,568.73	\$195,900.00	\$206,441.00	\$10,541.00
Locations 670 - SBMH2-Yr1 84.184H Totals		\$0.00	\$0.00	\$239,568.73	\$195,900.00	\$206,441.00	\$10,541.00
Locations 680 - ALL in Tutoring							
Function 00 - Revenue							
Sub-Function 00 - Revenues							
Level 9 - District Wide							
Program 000 - General Revenue							
32-680-00-00-9-000-61119	ALL In Tutoring Per Pupil Funding	.00	.00	681,886.93	371,084.00	.00	(371,084.00)
Program 000 - General Revenue Totals		\$0.00	\$0.00	\$681,886.93	\$371,084.00	\$0.00	(\$371,084.00)
Level 9 - District Wide Totals		\$0.00	\$0.00	\$681,886.93	\$371,084.00	\$0.00	(\$371,084.00)
Sub-Function 00 - Revenues Totals		\$0.00	\$0.00	\$681,886.93	\$371,084.00	\$0.00	(\$371,084.00)
Function 00 - Revenue Totals		\$0.00	\$0.00	\$681,886.93	\$371,084.00	\$0.00	(\$371,084.00)
Locations 680 - ALL in Tutoring Totals		\$0.00	\$0.00	\$681,886.93	\$371,084.00	\$0.00	(\$371,084.00)



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Fund 32 - School Grants Fund							
REVENUE							
Locations 690 - Education-Homeless C&Y 84.196A							
Function 00 - Revenue							
Sub-Function 00 - Revenues							
Level 9 - District Wide							
Program 000 - General Revenue							
32-690-00-00-9-000-62465	Educaton for Homeless C&Y 84.196A	.00	.00	3,000.00	.00	.00	.00
Program 000 - General Revenue Totals		\$0.00	\$0.00	\$3,000.00	\$0.00	\$0.00	\$0.00
Level 9 - District Wide Totals		\$0.00	\$0.00	\$3,000.00	\$0.00	\$0.00	\$0.00
Sub-Function 00 - Revenues Totals		\$0.00	\$0.00	\$3,000.00	\$0.00	\$0.00	\$0.00
Function 00 - Revenue Totals		\$0.00	\$0.00	\$3,000.00	\$0.00	\$0.00	\$0.00
Locations 690 - Education-Homeless C&Y 84.196A Totals		\$0.00	\$0.00	\$3,000.00	\$0.00	\$0.00	\$0.00
REVENUE TOTALS		\$6,861,975.37	\$5,627,389.48	\$5,180,804.54	\$4,001,953.00	\$3,614,257.00	(\$387,696.00)
EXPENSE							
Locations 110 - Central Instruction							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 2 - Elementary							
Program 110 - Regular Instruction							
32-110-61-10-2-110-79999	Contingencies	.00	.00	.00	450,000.00	450,000.00	.00
Program 110 - Regular Instruction Totals		\$0.00	\$0.00	\$0.00	\$450,000.00	\$450,000.00	\$0.00
Level 2 - Elementary Totals		\$0.00	\$0.00	\$0.00	\$450,000.00	\$450,000.00	\$0.00
Sub-Function 10 - Classroom Instruction Totals		\$0.00	\$0.00	\$0.00	\$450,000.00	\$450,000.00	\$0.00
Function 61 - Instruction Totals		\$0.00	\$0.00	\$0.00	\$450,000.00	\$450,000.00	\$0.00
Locations 110 - Central Instruction Totals		\$0.00	\$0.00	\$0.00	\$450,000.00	\$450,000.00	\$0.00



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Fund	32 - School Grants Fund						
	EXPENSE						
Locations	200 - ISAEP Grant						
Function	61 - Instruction						
Sub-Function	10 - Classroom Instruction						
Level	3 - Secondary						
Program	120 - Special Education						
32-200-61-10-3-120-71120	Compensation-Instructional Salaries	4,754.53	4,536.07	5,100.77	2,629.00	2,529.00	(100.00)
32-200-61-10-3-120-72100	FICA	363.72	347.03	390.18	202.00	155.00	(47.00)
32-200-61-10-3-120-76435	Supplies - Instructional	3,115.00	3,319.90	2,682.42	5,343.00	5,343.00	.00
	Program 120 - Special Education Totals	\$8,233.25	\$8,203.00	\$8,173.37	\$8,174.00	\$8,027.00	(\$147.00)
	Level 3 - Secondary Totals	\$8,233.25	\$8,203.00	\$8,173.37	\$8,174.00	\$8,027.00	(\$147.00)
	Sub-Function 10 - Classroom Instruction Totals	\$8,233.25	\$8,203.00	\$8,173.37	\$8,174.00	\$8,027.00	(\$147.00)
	Function 61 - Instruction Totals	\$8,233.25	\$8,203.00	\$8,173.37	\$8,174.00	\$8,027.00	(\$147.00)
	Locations 200 - ISAEP Grant Totals	\$8,233.25	\$8,203.00	\$8,173.37	\$8,174.00	\$8,027.00	(\$147.00)
Department	201 - Summer Manufacturing Camp						
Function	61 - Instruction						
Sub-Function	10 - Classroom Instruction						
Level	6 - Summer						
Program	160 - Summer						
32-201-61-10-6-160-71120	Compensation-Instructional Salaries	.00	.00	.00	.00	7,431.00	7,431.00
32-201-61-10-6-160-72100	FICA	.00	.00	.00	.00	569.00	569.00
	Program 160 - Summer Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$8,000.00	\$8,000.00
	Level 6 - Summer Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$8,000.00	\$8,000.00
	Sub-Function 10 - Classroom Instruction Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$8,000.00	\$8,000.00
	Function 61 - Instruction Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$8,000.00	\$8,000.00
Department	201 - Summer Manufacturing Camp Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$8,000.00	\$8,000.00



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Fund	32 - School Grants Fund						
	EXPENSE						
Locations	205 - Youth Tobacco Use Prevention						
Function	62 - Administration, Attend. & Health						
Sub-Function	62 - Admin, Attend. & Health						
Level	9 - District Wide						
Program	222 - Health Services						
32-205-62-9-222-71135	Compensation - Health and Behavioral	.00	.00	.00	99,006.00	89,717.00	(9,289.00)
32-205-62-9-222-72100	FICA	.00	.00	.00	7,575.00	6,864.00	(711.00)
32-205-62-9-222-73037	Contractual Services - Other	.00	.00	.00	22,500.00	22,500.00	.00
32-205-62-9-222-75530	Travel - Other	.00	.00	.00	13,275.00	12,275.00	(1,000.00)
32-205-62-9-222-76045	Furniture and Equip <\$5,000	.00	.00	.00	6,300.00	6,300.00	.00
32-205-62-9-222-76105	Supplies - Office	.00	.00	.00	10,344.00	10,344.00	.00
Program	222 - Health Services Totals	\$0.00	\$0.00	\$0.00	\$159,000.00	\$148,000.00	(\$11,000.00)
Level	9 - District Wide Totals	\$0.00	\$0.00	\$0.00	\$159,000.00	\$148,000.00	(\$11,000.00)
Sub-Function	62 - Admin, Attend. & Health Totals	\$0.00	\$0.00	\$0.00	\$159,000.00	\$148,000.00	(\$11,000.00)
Function	62 - Administration, Attend. & Health Totals	\$0.00	\$0.00	\$0.00	\$159,000.00	\$148,000.00	(\$11,000.00)
Locations	205 - Youth Tobacco Use Prevention Totals	\$0.00	\$0.00	\$0.00	\$159,000.00	\$148,000.00	(\$11,000.00)
Locations	220 - Race To GED Grant						
Function	61 - Instruction						
Sub-Function	10 - Classroom Instruction						
Level	7 - Adult						
Program	110 - Regular Instruction						
32-220-61-10-7-110-71120	Compensation-Instructional Salaries	18,672.23	13,880.64	.00	.00	.00	.00
32-220-61-10-7-110-71150	Compensation-Clerical	25,214.02	22,345.40	.00	.00	.00	.00
32-220-61-10-7-110-72100	FICA	3,352.75	2,767.25	.00	.00	.00	.00
32-220-61-10-7-110-73037	Contractual Services - Other	16,608.08	15,020.00	.00	.00	.00	.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							
32-220-61-10-7-110-76435	Supplies - Instructional	12,007.25	16,149.38	11,025.00	.00	.00	.00
Program 110 - Regular Instruction Totals		\$75,854.33	\$70,162.67	\$11,025.00	\$0.00	\$0.00	\$0.00
Level 7 - Adult Totals		\$75,854.33	\$70,162.67	\$11,025.00	\$0.00	\$0.00	\$0.00
Sub-Function 10 - Classroom Instruction Totals		\$75,854.33	\$70,162.67	\$11,025.00	\$0.00	\$0.00	\$0.00
Function 61 - Instruction Totals		\$75,854.33	\$70,162.67	\$11,025.00	\$0.00	\$0.00	\$0.00
Locations 220 - Race To GED Grant Totals		\$75,854.33	\$70,162.67	\$11,025.00	\$0.00	\$0.00	\$0.00
Locations 230 - Preschool Mini Grants							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 8 - Pre-K							
Program 180 - Pre-K Non- Sp Ed							
32-230-61-10-8-180-71120	Compensation-Instructional Salaries	.00	.00	3,910.35	.00	.00	.00
32-230-61-10-8-180-71151	Compensation-Instructional Asst	16,046.87	11,062.22	10,076.86	17,957.00	17,693.00	(264.00)
32-230-61-10-8-180-71665	Bonus Payments To Teachers	.00	2,322.00	.00	.00	.00	.00
32-230-61-10-8-180-72100	FICA	1,227.59	1,142.32	1,070.03	1,374.00	1,353.00	(21.00)
Program 180 - Pre-K Non- Sp Ed Totals		\$17,274.46	\$14,526.54	\$15,057.24	\$19,331.00	\$19,046.00	(\$285.00)
Level 8 - Pre-K Totals		\$17,274.46	\$14,526.54	\$15,057.24	\$19,331.00	\$19,046.00	(\$285.00)
Sub-Function 10 - Classroom Instruction Totals		\$17,274.46	\$14,526.54	\$15,057.24	\$19,331.00	\$19,046.00	(\$285.00)
Function 61 - Instruction Totals		\$17,274.46	\$14,526.54	\$15,057.24	\$19,331.00	\$19,046.00	(\$285.00)
Locations 230 - Preschool Mini Grants Totals		\$17,274.46	\$14,526.54	\$15,057.24	\$19,331.00	\$19,046.00	(\$285.00)



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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 170 - Adult							
32-240-61-10-7-170-71120	Compensation-Instructional Salaries	252,028.14	211,093.27	.00	.00	.00	.00
32-240-61-10-7-170-71150	Compensation-Clerical	8,274.00	5,360.60	.00	.00	.00	.00
32-240-61-10-7-170-71200	Compensation-OT	52.50	.00	.00	.00	.00	.00
32-240-61-10-7-170-72100	FICA	19,894.08	16,538.01	.00	.00	.00	.00
32-240-61-10-7-170-72220	VRS Hybrid Pension Contribution	.00	1,254.03	.00	.00	.00	.00
32-240-61-10-7-170-72300	Group Health and Dental Insurance	.00	755.16	.00	.00	.00	.00
32-240-61-10-7-170-72400	VRS Group Life Insurance	.00	85.36	.00	.00	.00	.00
32-240-61-10-7-170-72510	Hybrid Disability Insurance	.00	15.16	.00	.00	.00	.00
32-240-61-10-7-170-72750	VRS Retiree Health Care Credit	.00	77.08	.00	.00	.00	.00
32-240-61-10-7-170-73037	Contractual Services - Other	41,404.78	33,522.86	.00	.00	.00	.00
32-240-61-10-7-170-75202	Telephone Services	504.84	1,340.21	.00	.00	.00	.00
32-240-61-10-7-170-75530	Travel - Other	1,085.87	552.74	.00	.00	.00	.00
32-240-61-10-7-170-76435	Supplies - Instructional	53,159.02	39,315.65	3,867.00	.00	.00	.00
Program 170 - Adult Totals		\$376,403.23	\$309,910.13	\$3,867.00	\$0.00	\$0.00	\$0.00
Program 171 - Adult GAE							
32-240-61-10-7-171-71120	Compensation-Instructional Salaries	35,729.15	34,737.80	.00	.00	.00	.00
32-240-61-10-7-171-72100	FICA	2,733.27	2,657.43	.00	.00	.00	.00
32-240-61-10-7-171-73037	Contractual Services - Other	.00	1,025.00	.00	.00	.00	.00
32-240-61-10-7-171-76435	Supplies - Instructional	.00	42.19	.00	.00	.00	.00
Program 171 - Adult GAE Totals		\$38,462.42	\$38,462.42	\$0.00	\$0.00	\$0.00	\$0.00
Program 172 - Adult Leadership							
32-240-61-10-7-172-71110	Compensation-Administrative	50,336.34	58,264.00	.00	.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 172 - Adult Leadership							
32-240-61-10-7-172-72100	FICA	3,807.93	4,415.37	.00	.00	.00	.00
32-240-61-10-7-172-72220	VRS Hybrid Pension Contribution	10,009.92	11,450.25	.00	.00	.00	.00
32-240-61-10-7-172-72300	Group Health and Dental Insurance	7,140.94	7,774.80	.00	.00	.00	.00
32-240-61-10-7-172-72400	VRS Group Life Insurance	808.50	938.96	.00	.00	.00	.00
32-240-61-10-7-172-72510	Hybrid Disability Insurance	143.63	166.76	.00	.00	.00	.00
32-240-61-10-7-172-72750	VRS Retiree Health Care Credit	730.09	847.88	.00	.00	.00	.00
32-240-61-10-7-172-73037	Contractual Services - Other	1,737.80	2,767.15	.00	.00	.00	.00
32-240-61-10-7-172-75530	Travel - Other	669.10	813.12	.00	.00	.00	.00
32-240-61-10-7-172-76435	Supplies - Instructional	1,899.98	199.98	.00	.00	.00	.00
Program 172 - Adult Leadership Totals		\$77,284.23	\$87,638.27	\$0.00	\$0.00	\$0.00	\$0.00
Program 173 - Adult C&I							
32-240-61-10-7-173-73037	Contractual Services - Other	.00	1,788.18	.00	.00	.00	.00
32-240-61-10-7-173-75530	Travel - Other	.00	211.82	.00	.00	.00	.00
32-240-61-10-7-173-76435	Supplies - Instructional	2,000.00	.00	.00	.00	.00	.00
Program 173 - Adult C&I Totals		\$2,000.00	\$2,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 7 - Adult Totals		\$494,149.88	\$438,010.82	\$3,867.00	\$0.00	\$0.00	\$0.00
Sub-Function 10 - Classroom Instruction Totals		\$494,149.88	\$438,010.82	\$3,867.00	\$0.00	\$0.00	\$0.00
Function 61 - Instruction Totals		\$494,149.88	\$438,010.82	\$3,867.00	\$0.00	\$0.00	\$0.00
Locations 240 - Adult Basic Education Grant Totals		\$494,149.88	\$438,010.82	\$3,867.00	\$0.00	\$0.00	\$0.00
Locations 250 - ESEA Title I Grant							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 2 - Elementary							
Program 110 - Regular Instruction							
32-250-61-10-2-110-71120	Compensation-Instructional Salaries	129,269.04	142,335.63	154,697.87	275,085.00	143,729.00	(131,356.00)



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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							
32-250-61-10-2-110-71151	Compensation-Instructional Asst	158,524.27	194,667.45	188,688.67	100,000.00	194,410.00	94,410.00
32-250-61-10-2-110-71665	Bonus Payments To Teachers	.00	18,576.00	.00	.00	.00	.00
32-250-61-10-2-110-72100	FICA	19,365.23	24,613.38	23,527.31	20,919.00	25,868.00	4,949.00
32-250-61-10-2-110-72210	VRS Pension Contribution	27,502.72	38,093.66	40,711.42	52,672.00	48,050.00	(4,622.00)
32-250-61-10-2-110-72220	VRS Hybrid Pension Contribution	20,949.90	17,459.73	17,963.54	.00	.00	.00
32-250-61-10-2-110-72300	Group Health and Dental Insurance	61,099.82	72,429.54	77,643.30	60,000.00	43,194.00	(16,806.00)
32-250-61-10-2-110-72400	VRS Group Life Insurance	3,906.40	4,479.06	4,730.64	4,000.00	3,990.00	(10.00)
32-250-61-10-2-110-72510	Hybrid Disability Insurance	300.00	250.12	257.22	300.00	300.00	.00
32-250-61-10-2-110-72750	VRS Retiree Health Care Credit	3,527.54	4,044.58	4,271.76	3,600.00	4,091.00	491.00
32-250-61-10-2-110-72800	Termination Pay for Vac/Sick Leave	.00	.00	7,749.60	.00	.00	.00
32-250-61-10-2-110-73037	Contractual Services - Other	34,043.20	45,521.04	38,028.75	41,235.00	20,872.00	(20,363.00)
32-250-61-10-2-110-76435	Supplies - Instructional	85,159.82	42,828.50	405.00	.00	109,316.00	109,316.00
Program 110 - Regular Instruction Totals		\$543,647.94	\$605,298.69	\$558,675.08	\$557,811.00	\$593,820.00	\$36,009.00
Level 2 - Elementary Totals		\$543,647.94	\$605,298.69	\$558,675.08	\$557,811.00	\$593,820.00	\$36,009.00
Level 3 - Secondary							
Program 110 - Regular Instruction							
32-250-61-10-3-110-73037	Contractual Services - Other	6,424.00	4,725.00	1,872.48	.00	.00	.00
32-250-61-10-3-110-76435	Supplies - Instructional	6,076.00	1,735.00	.00	.00	.00	.00
Program 110 - Regular Instruction Totals		\$12,500.00	\$6,460.00	\$1,872.48	\$0.00	\$0.00	\$0.00
Level 3 - Secondary Totals		\$12,500.00	\$6,460.00	\$1,872.48	\$0.00	\$0.00	\$0.00
Sub-Function 10 - Classroom Instruction Totals		\$556,147.94	\$611,758.69	\$560,547.56	\$557,811.00	\$593,820.00	\$36,009.00
Function 61 - Instruction Totals		\$556,147.94	\$611,758.69	\$560,547.56	\$557,811.00	\$593,820.00	\$36,009.00



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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							
Level 9 - District Wide							
Program 320 - Vehicle Operation Services							
32-250-63-63-9-320-71170	Compensation-Bus Drivers	4,000.00	.00	.00	3,716.00	.00	(3,716.00)
32-250-63-63-9-320-72100	FICA	.00	.00	.00	284.00	.00	(284.00)
Program 320 - Vehicle Operation Services Totals		\$4,000.00	\$0.00	\$0.00	\$4,000.00	\$0.00	(\$4,000.00)
Program 330 - Transportation Monitoring Svcs							
32-250-63-63-9-330-71172	Compensation-Bus Aides	.00	4,000.00	4,000.00	.00	4,000.00	4,000.00
Program 330 - Transportation Monitoring Svcs Totals		\$0.00	\$4,000.00	\$4,000.00	\$0.00	\$4,000.00	\$4,000.00
Level 9 - District Wide Totals		\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00	\$0.00
Sub-Function 63 - Pupil Transportation Totals		\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00	\$0.00
Function 63 - Pupil Transportation Totals		\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00	\$0.00
Locations 250 - ESEA Title I Grant Totals		\$560,147.94	\$615,758.69	\$564,547.56	\$561,811.00	\$597,820.00	\$36,009.00
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	6,400.00	5,440.00	6,400.00	13,600.00	17,600.00	4,000.00
32-270-61-10-2-110-71520	Compensation-Substitutes	10,956.39	.00	.00	.00	.00	.00
32-270-61-10-2-110-72100	FICA	969.26	416.16	489.60	1,040.00	1,346.00	306.00
32-270-61-10-2-110-73225	Professional Development - Conferences	53,734.66	31,633.81	32,314.42	65,516.00	110,821.00	45,305.00
32-270-61-10-2-110-75530	Travel - Other	3,584.59	5,197.78	3,491.52	18,081.00	12,538.00	(5,543.00)
32-270-61-10-2-110-76115	Supplies - Training	447.65	99.75	332.01	8,056.00	8,033.00	(23.00)
Program 110 - Regular Instruction Totals		\$76,092.55	\$42,787.50	\$43,027.55	\$106,293.00	\$150,338.00	\$44,045.00
Level 2 - Elementary Totals		\$76,092.55	\$42,787.50	\$43,027.55	\$106,293.00	\$150,338.00	\$44,045.00



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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	3 - Secondary						
Program	110 - Regular Instruction						
32-270-61-10-3-110-71120	Compensation-Instructional Salaries	1,600.00	1,600.00	1,600.00	.00	.00	.00
32-270-61-10-3-110-71520	Compensation-Substitutes	8,805.00	.00	.00	.00	.00	.00
32-270-61-10-3-110-72100	FICA	786.98	122.40	122.40	.00	.00	.00
32-270-61-10-3-110-73225	Professional Development - Conferences	31,310.56	29,025.61	14,153.45	.00	.00	.00
32-270-61-10-3-110-75530	Travel - Other	2,646.28	2,135.89	480.84	.00	.00	.00
32-270-61-10-3-110-76115	Supplies - Training	764.03	553.86	471.02	.00	.00	.00
Program	110 - Regular Instruction Totals	\$45,912.85	\$33,437.76	\$16,827.71	\$0.00	\$0.00	\$0.00
Level	3 - Secondary Totals	\$45,912.85	\$33,437.76	\$16,827.71	\$0.00	\$0.00	\$0.00
Level	4 - Middle						
Program	110 - Regular Instruction						
32-270-61-10-4-110-71120	Compensation-Instructional Salaries	1,600.00	1,600.00	1,600.00	.00	.00	.00
32-270-61-10-4-110-71520	Compensation-Substitutes	4,620.00	.00	.00	.00	.00	.00
32-270-61-10-4-110-72100	FICA	475.83	122.40	122.40	.00	.00	.00
32-270-61-10-4-110-73225	Professional Development - Conferences	20,080.30	14,937.11	21,651.17	.00	.00	.00
32-270-61-10-4-110-75530	Travel - Other	1,567.84	1,572.00	1,410.63	.00	.00	.00
32-270-61-10-4-110-76115	Supplies - Training	575.26	1,241.42	381.35	.00	.00	.00
Program	110 - Regular Instruction Totals	\$28,919.23	\$19,472.93	\$25,165.55	\$0.00	\$0.00	\$0.00
Level	4 - Middle Totals	\$28,919.23	\$19,472.93	\$25,165.55	\$0.00	\$0.00	\$0.00
Sub-Function	10 - Classroom Instruction Totals	\$150,924.63	\$95,698.19	\$85,020.81	\$106,293.00	\$150,338.00	\$44,045.00
Function	61 - Instruction Totals	\$150,924.63	\$95,698.19	\$85,020.81	\$106,293.00	\$150,338.00	\$44,045.00
Locations	270 - ESEA II A Teacher Qual Grant Totals	\$150,924.63	\$95,698.19	\$85,020.81	\$106,293.00	\$150,338.00	\$44,045.00



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Fund 32 - School Grants Fund							
EXPENSE							
Locations 280 - ESEA III A Grant							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 2 - Elementary							
Program 110 - Regular Instruction							
32-280-61-10-2-110-71120	Compensation-Instructional Salaries	10,993.00	15,217.00	4,375.00	18,299.00	15,609.00	(2,690.00)
32-280-61-10-2-110-72100	FICA	598.42	1,179.01	334.69	1,400.00	4,553.00	3,153.00
32-280-61-10-2-110-72220	VRS Hybrid Pension Contribution	1,824.20	.00	.00	.00	.00	.00
32-280-61-10-2-110-72300	Group Health and Dental Insurance	4,805.61	.00	.00	.00	.00	.00
32-280-61-10-2-110-72400	VRS Group Life Insurance	147.10	.00	.00	.00	.00	.00
32-280-61-10-2-110-72510	Hybrid Disability Insurance	26.10	.00	.00	.00	.00	.00
32-280-61-10-2-110-72750	VRS Retiree Health Care Credit	132.80	.00	.00	.00	.00	.00
32-280-61-10-2-110-73037	Contractual Services - Other	.00	.00	.00	.00	2,039.00	2,039.00
32-280-61-10-2-110-76435	Supplies - Instructional	.00	.00	6,864.18	.00	3,744.00	3,744.00
Program 110 - Regular Instruction Totals		\$18,527.23	\$16,396.01	\$11,573.87	\$19,699.00	\$25,945.00	\$6,246.00
Program 129 - Immigrant Children & Youth							
32-280-61-10-2-129-71120	Compensation-Instructional Salaries	610.00	430.00	.00	.00	.00	.00
32-280-61-10-2-129-72100	FICA	46.68	32.90	.00	.00	.00	.00
Program 129 - Immigrant Children & Youth Totals		\$656.68	\$462.90	\$0.00	\$0.00	\$0.00	\$0.00
Level 2 - Elementary Totals		\$19,183.91	\$16,858.91	\$11,573.87	\$19,699.00	\$25,945.00	\$6,246.00
Level 3 - Secondary							
Program 110 - Regular Instruction							
32-280-61-10-3-110-76435	Supplies - Instructional	.00	.00	112.33	.00	.00	.00
Program 110 - Regular Instruction Totals		\$0.00	\$0.00	\$112.33	\$0.00	\$0.00	\$0.00
Level 3 - Secondary Totals		\$0.00	\$0.00	\$112.33	\$0.00	\$0.00	\$0.00



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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 4 - Middle							
Program 110 - Regular Instruction							
32-280-61-10-4-110-76435	Supplies - Instructional	.00	.00	69.34	.00	.00	.00
Program 110 - Regular Instruction Totals		\$0.00	\$0.00	\$69.34	\$0.00	\$0.00	\$0.00
Level 4 - Middle Totals		\$0.00	\$0.00	\$69.34	\$0.00	\$0.00	\$0.00
Sub-Function 10 - Classroom Instruction Totals		\$19,183.91	\$16,858.91	\$11,755.54	\$19,699.00	\$25,945.00	\$6,246.00
Function 61 - Instruction Totals		\$19,183.91	\$16,858.91	\$11,755.54	\$19,699.00	\$25,945.00	\$6,246.00
Locations 280 - ESEA III A Grant Totals		\$19,183.91	\$16,858.91	\$11,755.54	\$19,699.00	\$25,945.00	\$6,246.00
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	42,209.73	27,605.16	2,887.39	12,000.00	21,630.00	9,630.00
32-300-61-10-2-120-71151	Compensation-Instructional Asst	312,136.17	294,427.72	204,643.78	300,000.00	309,800.00	9,800.00
32-300-61-10-2-120-71200	Compensation-OT	.00	10.72	9.38	.00	.00	.00
32-300-61-10-2-120-71665	Bonus Payments To Teachers	.00	23,978.52	.00	.00	.00	.00
32-300-61-10-2-120-72100	FICA	25,610.61	25,412.22	15,596.09	22,340.00	22,251.00	(89.00)
32-300-61-10-2-120-72210	VRS Pension Contribution	5,899.06	127.86	4,372.86	5,760.00	5,760.00	.00
32-300-61-10-2-120-72220	VRS Hybrid Pension Contribution	37,620.94	39,039.91	29,126.81	38,500.00	38,500.00	.00
32-300-61-10-2-120-72300	Group Health and Dental Insurance	56,972.88	41,651.81	25,124.35	26,200.00	27,000.00	800.00
32-300-61-10-2-120-72400	VRS Group Life Insurance	3,608.25	3,515.91	3,075.78	4,050.00	4,050.00	.00
32-300-61-10-2-120-72510	Hybrid Disability Insurance	581.40	677.42	417.16	620.00	620.00	.00
32-300-61-10-2-120-72750	VRS Retiree Health Care Credit	3,251.15	3,144.45	2,745.75	3,710.00	3,100.00	(610.00)
32-300-61-10-2-120-72800	Termination Pay for Vac/Sick Leave	4,580.00	.00	.00	.00	.00	.00
32-300-61-10-2-120-73037	Contractual Services - Other	8,713.92	7,750.45	524.00	.00	.00	.00



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Fund 32 - School Grants Fund							
EXPENSE							
Locations 300 - Flow Thru Title VI B Grant							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 2 - Elementary							
Program 120 - Special Education							
32-300-61-10-2-120-73305	Set Aside Funds	.00	.00	.00	4,800.00	1,248.00	(3,552.00)
32-300-61-10-2-120-76435	Supplies - Instructional	3,234.85	4,091.50	.00	3,000.00	.00	(3,000.00)
Program 120 - Special Education Totals		\$504,418.96	\$471,433.65	\$288,523.35	\$420,980.00	\$433,959.00	\$12,979.00
Level 2 - Elementary Totals		\$504,418.96	\$471,433.65	\$288,523.35	\$420,980.00	\$433,959.00	\$12,979.00
Level 3 - Secondary							
Program 120 - Special Education							
32-300-61-10-3-120-71120	Compensation-Instructional Salaries	7,344.13	10,980.48	11,410.93	41,076.00	58,162.00	17,086.00
32-300-61-10-3-120-71151	Compensation-Instructional Asst	43,165.66	71,193.41	49,243.61	67,800.00	80,000.00	12,200.00
32-300-61-10-3-120-71665	Bonus Payments To Teachers	.00	4,644.00	.00	.00	.00	.00
32-300-61-10-3-120-72100	FICA	4,006.00	6,610.23	4,461.07	5,186.00	8,788.00	3,602.00
32-300-61-10-3-120-72210	VRS Pension Contribution	7,157.60	8,183.50	3,823.13	5,040.00	5,040.00	.00
32-300-61-10-3-120-72220	VRS Hybrid Pension Contribution	.00	3,352.66	5,646.96	8,568.00	8,568.00	.00
32-300-61-10-3-120-72300	Group Health and Dental Insurance	.00	18,571.84	18,915.42	30,024.00	30,024.00	.00
32-300-61-10-3-120-72400	VRS Group Life Insurance	577.10	930.10	763.55	1,080.00	1,080.00	.00
32-300-61-10-3-120-72510	Hybrid Disability Insurance	.00	48.00	80.87	128.00	128.00	.00
32-300-61-10-3-120-72750	VRS Retiree Health Care Credit	521.10	839.90	689.48	982.00	982.00	.00
32-300-61-10-3-120-72800	Termination Pay for Vac/Sick Leave	.00	2,957.20	.00	.00	.00	.00
32-300-61-10-3-120-73037	Contractual Services - Other	2,610.39	3,261.86	174.67	.00	.00	.00
32-300-61-10-3-120-76435	Supplies - Instructional	902.14	.00	.00	.00	.00	.00
Program 120 - Special Education Totals		\$66,284.12	\$131,573.18	\$95,209.69	\$159,884.00	\$192,772.00	\$32,888.00
Level 3 - Secondary Totals		\$66,284.12	\$131,573.18	\$95,209.69	\$159,884.00	\$192,772.00	\$32,888.00
Level 4 - Middle							
Program 120 - Special Education							
32-300-61-10-4-120-71120	Compensation-Instructional Salaries	167,047.38	152,314.72	163,276.15	115,589.00	55,440.00	(60,149.00)



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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							
32-300-61-10-4-120-71151	Compensation-Instructional Asst	64,958.20	73,160.89	69,569.10	55,440.00	89,400.00	33,960.00
32-300-61-10-4-120-71665	Bonus Payments To Teachers	.00	3,870.00	.00	.00	.00	.00
32-300-61-10-4-120-72100	FICA	16,977.27	16,433.06	17,334.76	13,083.00	11,080.00	(2,003.00)
32-300-61-10-4-120-72210	VRS Pension Contribution	17,231.20	19,847.20	26,403.90	17,350.00	2,450.00	(14,900.00)
32-300-61-10-4-120-72220	VRS Hybrid Pension Contribution	18,317.30	13,797.18	19,730.73	19,610.00	24,950.00	5,340.00
32-300-61-10-4-120-72300	Group Health and Dental Insurance	42,785.36	46,912.02	37,927.58	42,610.00	15,110.00	(27,500.00)
32-300-61-10-4-120-72400	VRS Group Life Insurance	2,866.08	2,712.64	3,719.65	2,982.00	2,160.00	(822.00)
32-300-61-10-4-120-72510	Hybrid Disability Insurance	262.28	197.51	282.57	290.00	410.00	120.00
32-300-61-10-4-120-72750	VRS Retiree Health Care Credit	2,588.10	2,449.37	3,358.75	2,680.00	2,201.00	(479.00)
32-300-61-10-4-120-72800	Termination Pay for Vac/Sick Leave	.00	65.33	.00	.00	.00	.00
32-300-61-10-4-120-73037	Contractual Services - Other	4,130.99	873.34	174.66	.00	.00	.00
Program 120 - Special Education Totals		\$337,164.16	\$332,633.26	\$341,777.85	\$269,634.00	\$203,201.00	(\$66,433.00)
Level 4 - Middle Totals		\$337,164.16	\$332,633.26	\$341,777.85	\$269,634.00	\$203,201.00	(\$66,433.00)
Sub-Function 10 - Classroom Instruction Totals		\$907,867.24	\$935,640.09	\$725,510.89	\$850,498.00	\$829,932.00	(\$20,566.00)
Function 61 - Instruction Totals		\$907,867.24	\$935,640.09	\$725,510.89	\$850,498.00	\$829,932.00	(\$20,566.00)
Locations 300 - Flow Thru Title VI B Grant Totals		\$907,867.24	\$935,640.09	\$725,510.89	\$850,498.00	\$829,932.00	(\$20,566.00)



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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	1,284.63	1,497.82	.00	3,000.00	3,000.00	.00
32-310-61-10-3-130-72100	FICA	98.27	114.55	.00	500.00	500.00	.00
32-310-61-10-3-130-73037	Contractual Services - Other	24,419.86	26,390.08	24,156.70	21,246.00	20,971.00	(275.00)
32-310-61-10-3-130-75530	Travel - Other	.00	315.00	438.00	.00	.00	.00
32-310-61-10-3-130-76435	Supplies - Instructional	19,020.21	25,205.01	33,836.86	33,751.00	34,593.00	842.00
Program 130 - Vocational Totals		\$44,822.97	\$53,522.46	\$58,431.56	\$58,497.00	\$59,064.00	\$567.00
Level 3 - Secondary Totals		\$44,822.97	\$53,522.46	\$58,431.56	\$58,497.00	\$59,064.00	\$567.00
Level 4 - Middle							
Program 130 - Vocational							
32-310-61-10-4-130-73037	Contractual Services - Other	.00	370.00	790.00	.00	.00	.00
32-310-61-10-4-130-76435	Supplies - Instructional	14,041.63	2,725.84	.00	.00	.00	.00
Program 130 - Vocational Totals		\$14,041.63	\$3,095.84	\$790.00	\$0.00	\$0.00	\$0.00
Level 4 - Middle Totals		\$14,041.63	\$3,095.84	\$790.00	\$0.00	\$0.00	\$0.00
Sub-Function 10 - Classroom Instruction Totals		\$58,864.60	\$56,618.30	\$59,221.56	\$58,497.00	\$59,064.00	\$567.00
Function 61 - Instruction Totals		\$58,864.60	\$56,618.30	\$59,221.56	\$58,497.00	\$59,064.00	\$567.00
Locations 310 - Perkins Vocational Ed Grant Totals		\$58,864.60	\$56,618.30	\$59,221.56	\$58,497.00	\$59,064.00	\$567.00
Locations 340 - School Security Grant							
Function 64 - Operation & Maintenance							
Sub-Function 64 - Operation & Maintenance							
Level 2 - Elementary							
Program 460 - Security Services							
32-340-64-64-2-460-73180	Repair/Maint - Other Contracted	.00	2,180.41	.00	.00	.00	.00
32-340-64-64-2-460-73181	Repair/Maint - Other Contracted - Carver	2,503.79	26,815.00	9,175.00	.00	.00	.00
32-340-64-64-2-460-73182	Repair/Maint - Other Contracted - West	12,518.94	.00	.00	.00	.00	.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 2 - Elementary							
Program 460 - Security Services							
32-340-64-64-2-460-73183	Repair/Maint - Other Contracted - East	.00	18,105.32	.00	.00	.00	.00
	Program 460 - Security Services Totals	\$15,022.73	\$47,100.73	\$9,175.00	\$0.00	\$0.00	\$0.00
Program 461 - Security Services-Local Match							
32-340-64-64-2-461-73180	Repair/Maint - Other Contracted	.00	.00	1,282.96	.00	.00	.00
	Program 461 - Security Services-Local Match Totals	\$0.00	\$0.00	\$1,282.96	\$0.00	\$0.00	\$0.00
	Level 2 - Elementary Totals	\$15,022.73	\$47,100.73	\$10,457.96	\$0.00	\$0.00	\$0.00
Level 3 - Secondary							
Program 460 - Security Services							
32-340-64-64-3-460-73180	Repair/Maint - Other Contracted	17,761.27	4,753.60	.00	.00	.00	.00
	Program 460 - Security Services Totals	\$17,761.27	\$4,753.60	\$0.00	\$0.00	\$0.00	\$0.00
Program 461 - Security Services-Local Match							
32-340-64-64-3-461-73180	Repair/Maint - Other Contracted	.00	.00	28,757.04	.00	.00	.00
	Program 461 - Security Services-Local Match Totals	\$0.00	\$0.00	\$28,757.04	\$0.00	\$0.00	\$0.00
	Level 3 - Secondary Totals	\$17,761.27	\$4,753.60	\$28,757.04	\$0.00	\$0.00	\$0.00
Level 4 - Middle							
Program 460 - Security Services							
32-340-64-64-4-460-73180	Repair/Maint - Other Contracted	6,523.79	35,647.84	33,150.00	.00	.00	.00
	Program 460 - Security Services Totals	\$6,523.79	\$35,647.84	\$33,150.00	\$0.00	\$0.00	\$0.00
	Level 4 - Middle Totals	\$6,523.79	\$35,647.84	\$33,150.00	\$0.00	\$0.00	\$0.00
Level 9 - District Wide							
Program 460 - Security Services							
32-340-64-64-9-460-78055	Technology Hardware	51,257.04	.00	.00	.00	.00	.00
	Program 460 - Security Services Totals	\$51,257.04	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Level 9 - District Wide Totals	\$51,257.04	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function 64 - Operation & Maintenance Totals		\$90,564.83	\$87,502.17	\$72,365.00	\$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 Totals		\$90,564.83	\$87,502.17	\$72,365.00	\$0.00	\$0.00	\$0.00
Locations 340 - School Security Grant Totals		\$90,564.83	\$87,502.17	\$72,365.00	\$0.00	\$0.00	\$0.00
Locations 380 - Plugged In Virginia							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 7 - Adult							
Program 110 - Regular Instruction							
32-380-61-10-7-110-76435 Supplies - Instructional		.00	16,265.69	.00	.00	.00	.00
Program 110 - Regular Instruction Totals		\$0.00	\$16,265.69	\$0.00	\$0.00	\$0.00	\$0.00
Level 7 - Adult Totals		\$0.00	\$16,265.69	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function 10 - Classroom Instruction Totals		\$0.00	\$16,265.69	\$0.00	\$0.00	\$0.00	\$0.00
Function 61 - Instruction Totals		\$0.00	\$16,265.69	\$0.00	\$0.00	\$0.00	\$0.00
Locations 380 - Plugged In Virginia Totals		\$0.00	\$16,265.69	\$0.00	\$0.00	\$0.00	\$0.00
Locations 400 - VA Preschool Initiative Grants							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 8 - Pre-K							
Program 180 - Pre-K Non- Sp Ed							
32-400-61-10-8-180-71120 Compensation-Instructional Salaries		116,434.05	158,384.46	231,415.90	301,914.00	406,506.00	104,592.00
32-400-61-10-8-180-71151 Compensation-Instructional Asst		16,656.89	.00	68,888.91	40,224.00	90,684.00	50,460.00
32-400-61-10-8-180-71200 Compensation-OT		.00	.00	47.32	.00	.00	.00
32-400-61-10-8-180-71665 Bonus Payments To Teachers		.00	6,192.00	.00	.00	.00	.00
32-400-61-10-8-180-72100 FICA		10,107.85	12,152.90	21,813.07	26,174.00	38,035.00	11,861.00
32-400-61-10-8-180-72210 VRS Pension Contribution		18,867.50	20,085.60	21,807.10	56,597.00	24,790.00	(31,807.00)
32-400-61-10-8-180-72220 VRS Hybrid Pension Contribution		509.56	7,928.82	27,978.80	.00	57,843.00	57,843.00
32-400-61-10-8-180-72300 Group Health and Dental Insurance		8,533.04	27,333.41	42,499.88	60,401.00	87,538.00	27,137.00
32-400-61-10-8-180-72400 VRS Group Life Insurance		1,562.28	2,258.67	4,013.66	4,563.00	5,869.00	1,306.00
32-400-61-10-8-180-72510 Hybrid Disability Insurance		7.30	113.58	575.10	.00	.00	.00
32-400-61-10-8-180-72750 VRS Retiree Health Care Credit		1,410.70	2,039.56	3,625.14	4,121.00	6,016.00	1,895.00



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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							
32-400-61-10-8-180-73037	Contractual Services - Other	1,900.00	.00	899.00	.00	.00	.00
32-400-61-10-8-180-73255	Professional Development	3,218.80	.00	1,831.52	.00	.00	.00
32-400-61-10-8-180-76435	Supplies - Instructional	34,975.03	.00	.00	.00	.00	.00
32-400-61-10-8-180-78020	Furniture & Equipment >\$5,000	.00	.00	27,606.60	.00	.00	.00
Program 180 - Pre-K Non- Sp Ed Totals		\$214,183.00	\$236,489.00	\$453,002.00	\$493,994.00	\$717,281.00	\$223,287.00
Level 8 - Pre-K Totals		\$214,183.00	\$236,489.00	\$453,002.00	\$493,994.00	\$717,281.00	\$223,287.00
Sub-Function 10 - Classroom Instruction Totals		\$214,183.00	\$236,489.00	\$453,002.00	\$493,994.00	\$717,281.00	\$223,287.00
Function 61 - Instruction Totals		\$214,183.00	\$236,489.00	\$453,002.00	\$493,994.00	\$717,281.00	\$223,287.00
Locations 400 - VA Preschool Initiative Grants Totals		\$214,183.00	\$236,489.00	\$453,002.00	\$493,994.00	\$717,281.00	\$223,287.00
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	275.00	.00	.00	.00	.00	.00
32-410-61-10-7-170-72100	FICA	21.04	.00	.00	.00	.00	.00
Program 170 - Adult Totals		\$296.04	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 7 - Adult Totals		\$296.04	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function 10 - Classroom Instruction Totals		\$296.04	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Function 61 - Instruction Totals		\$296.04	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Locations 410 - Health Profession Opportunity Totals		\$296.04	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00



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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 2 - Elementary							
Program 110 - Regular Instruction							
32-420-61-10-2-110-71120	Compensation-Instructional Salaries	9,600.85	9,561.44	7,406.18	.00	.00	.00
32-420-61-10-2-110-72100	FICA	734.62	731.46	566.57	.00	.00	.00
32-420-61-10-2-110-75530	Travel - Other	4,200.00	.00	256.32	.00	.00	.00
32-420-61-10-2-110-76435	Supplies - Instructional	442.34	3,976.79	3,319.52	.00	.00	.00
Program 110 - Regular Instruction Totals		\$14,977.81	\$14,269.69	\$11,548.59	\$0.00	\$0.00	\$0.00
Level 2 - Elementary Totals		\$14,977.81	\$14,269.69	\$11,548.59	\$0.00	\$0.00	\$0.00
Level 3 - Secondary							
Program 110 - Regular Instruction							
32-420-61-10-3-110-71120	Compensation-Instructional Salaries	800.00	1,600.00	3,100.00	.00	.00	.00
32-420-61-10-3-110-72100	FICA	61.20	122.40	237.15	.00	.00	.00
32-420-61-10-3-110-76435	Supplies - Instructional	.00	205.80	1,126.60	.00	.00	.00
Program 110 - Regular Instruction Totals		\$861.20	\$1,928.20	\$4,463.75	\$0.00	\$0.00	\$0.00
Level 3 - Secondary Totals		\$861.20	\$1,928.20	\$4,463.75	\$0.00	\$0.00	\$0.00
Level 4 - Middle							
Program 110 - Regular Instruction							
32-420-61-10-4-110-71120	Compensation-Instructional Salaries	1,334.87	1,600.00	2,400.00	.00	.00	.00
32-420-61-10-4-110-72100	FICA	102.12	122.40	183.60	.00	.00	.00
32-420-61-10-4-110-73037	Contractual Services - Other	500.00	.00	.00	.00	.00	.00
32-420-61-10-4-110-76435	Supplies - Instructional	2,186.21	33.66	359.29	.00	.00	.00
Program 110 - Regular Instruction Totals		\$4,123.20	\$1,756.06	\$2,942.89	\$0.00	\$0.00	\$0.00
Level 4 - Middle Totals		\$4,123.20	\$1,756.06	\$2,942.89	\$0.00	\$0.00	\$0.00
Sub-Function 10 - Classroom Instruction Totals		\$19,962.21	\$17,953.95	\$18,955.23	\$0.00	\$0.00	\$0.00
Function 61 - Instruction Totals		\$19,962.21	\$17,953.95	\$18,955.23	\$0.00	\$0.00	\$0.00
Locations 420 - PBIS of the VTSS Totals		\$19,962.21	\$17,953.95	\$18,955.23	\$0.00	\$0.00	\$0.00



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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							
32-440-61-10-2-110-76435	Supplies - Instructional	6,672.49	.00	.00	.00	.00	.00
Program 110 - Regular Instruction Totals		\$6,672.49	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 2 - Elementary Totals		\$6,672.49	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 4 - Middle							
Program 110 - Regular Instruction							
32-440-61-10-4-110-73037	Contractual Services - Other	32,923.06	23,940.33	16,039.00	40,643.00	59,347.00	18,704.00
32-440-61-10-4-110-76435	Supplies - Instructional	.00	12,249.15	28.47	.00	529.00	529.00
Program 110 - Regular Instruction Totals		\$32,923.06	\$36,189.48	\$16,067.47	\$40,643.00	\$59,876.00	\$19,233.00
Program 150 - Other							
32-440-61-10-4-150-71620	Compensation-Extracurricular Supplements	4,168.00	4,168.00	2,084.00	3,126.00	4,168.00	1,042.00
32-440-61-10-4-150-72100	FICA	318.80	318.80	159.40	239.00	319.00	80.00
Program 150 - Other Totals		\$4,486.80	\$4,486.80	\$2,243.40	\$3,365.00	\$4,487.00	\$1,122.00
Level 4 - Middle Totals		\$37,409.86	\$40,676.28	\$18,310.87	\$44,008.00	\$64,363.00	\$20,355.00
Sub-Function 10 - Classroom Instruction Totals		\$44,082.35	\$40,676.28	\$18,310.87	\$44,008.00	\$64,363.00	\$20,355.00
Function 61 - Instruction Totals		\$44,082.35	\$40,676.28	\$18,310.87	\$44,008.00	\$64,363.00	\$20,355.00
Locations 440 - Student Supp & Acad Achievement Totals		\$44,082.35	\$40,676.28	\$18,310.87	\$44,008.00	\$64,363.00	\$20,355.00
Locations 460 - Year Round School							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 6 - Summer							
Program 161 - Summer Startup							
32-460-61-10-6-161-71120	Compensation-Instructional Salaries	109,626.07	.00	.00	.00	234,400.00	234,400.00
32-460-61-10-6-161-72100	FICA	9,836.70	.00	.00	.00	17,932.00	17,932.00
32-460-61-10-6-161-73037	Contractual Services - Other	11,615.89	.00	.00	.00	22,888.00	22,888.00
32-460-61-10-6-161-76435	Supplies - Instructional	106,179.64	.00	.00	.00	24,780.00	24,780.00
Program 161 - Summer Startup Totals		\$237,258.30	\$0.00	\$0.00	\$0.00	\$300,000.00	\$300,000.00



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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	162 - Summer Startup Yr 2						
32-460-61-10-6-162-71120	Compensation-Instructional Salaries	13,282.50	88,517.47	.00	.00	.00	.00
32-460-61-10-6-162-72100	FICA	1,016.12	6,794.34	.00	.00	.00	.00
32-460-61-10-6-162-73037	Contractual Services - Other	5,998.00	7,046.00	7,931.27	.00	.00	.00
32-460-61-10-6-162-76435	Supplies - Instructional	92,864.48	76,549.82	.00	.00	.00	.00
Program	162 - Summer Startup Yr 2 Totals	\$113,161.10	\$178,907.63	\$7,931.27	\$0.00	\$0.00	\$0.00
Program	163 - Summer Startup Yr 3						
32-460-61-10-6-163-71120	Compensation-Instructional Salaries	.00	18,216.25	83,583.75	.00	.00	.00
32-460-61-10-6-163-72100	FICA	.00	1,393.59	6,394.11	.00	.00	.00
32-460-61-10-6-163-73037	Contractual Services - Other	.00	4,006.50	10,993.50	.00	.00	.00
32-460-61-10-6-163-76435	Supplies - Instructional	.00	112,420.90	62,991.40	.00	.00	.00
Program	163 - Summer Startup Yr 3 Totals	\$0.00	\$136,037.24	\$163,962.76	\$0.00	\$0.00	\$0.00
Program	164 - Summer Startup Yr 4						
32-460-61-10-6-164-71120	Compensation-Instructional Salaries	.00	.00	14,691.25	.00	.00	.00
32-460-61-10-6-164-72100	FICA	.00	.00	1,123.93	.00	.00	.00
32-460-61-10-6-164-73037	Contractual Services - Other	.00	.00	6,816.73	.00	.00	.00
Program	164 - Summer Startup Yr 4 Totals	\$0.00	\$0.00	\$22,631.91	\$0.00	\$0.00	\$0.00
Program	168 - Extended School Year-Local Match						
32-460-61-10-6-168-71120	Compensation-Instructional Salaries	.00	.00	56,188.66	.00	.00	.00
32-460-61-10-6-168-72100	FICA	.00	.00	3,811.34	.00	.00	.00
Program	168 - Extended School Year-Local Match Totals	\$0.00	\$0.00	\$60,000.00	\$0.00	\$0.00	\$0.00
Level	6 - Summer Totals	\$350,419.40	\$314,944.87	\$254,525.94	\$0.00	\$300,000.00	\$300,000.00
Sub-Function	10 - Classroom Instruction Totals	\$350,419.40	\$314,944.87	\$254,525.94	\$0.00	\$300,000.00	\$300,000.00
Function	61 - Instruction Totals	\$350,419.40	\$314,944.87	\$254,525.94	\$0.00	\$300,000.00	\$300,000.00
Locations	460 - Year Round School Totals	\$350,419.40	\$314,944.87	\$254,525.94	\$0.00	\$300,000.00	\$300,000.00



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Fund 32 - School Grants Fund							
EXPENSE							
Locations 480 - CARES Act							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 2 - Elementary							
Program 110 - Regular Instruction							
32-480-61-10-2-110-76045 Furniture and Equip <\$5,000		36,091.09	.00	.00	.00	.00	.00
Program 110 - Regular Instruction Totals		\$36,091.09	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 2 - Elementary Totals		\$36,091.09	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 3 - Secondary							
Program 110 - Regular Instruction							
32-480-61-10-3-110-76530 Computer Supplies		1,197.00	.00	.00	.00	.00	.00
Program 110 - Regular Instruction Totals		\$1,197.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 3 - Secondary Totals		\$1,197.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function 10 - Classroom Instruction Totals		\$37,288.09	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Function 61 - Instruction Totals		\$37,288.09	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Function 62 - Administration, Attend. & Health							
Sub-Function 62 - Admin, Attend. & Health							
Level 9 - District Wide							
Program 211 - Board Services							
32-480-62-9-211-75802 Dues		5,000.00	.00	.00	.00	.00	.00
Program 211 - Board Services Totals		\$5,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Program 222 - Health Services							
32-480-62-9-222-71131 Compensation-School Nurses		25,384.16	.00	.00	.00	.00	.00
32-480-62-9-222-72100 FICA		1,945.72	.00	.00	.00	.00	.00
32-480-62-9-222-72210 VRS Pension Contribution		4,496.55	.00	.00	.00	.00	.00
32-480-62-9-222-72300 Group Health and Dental Insurance		166.00	.00	.00	.00	.00	.00
32-480-62-9-222-72400 VRS Group Life Insurance		362.55	.00	.00	.00	.00	.00
32-480-62-9-222-72750 VRS Retiree Health Care Credit		327.35	.00	.00	.00	.00	.00



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Fund 32 - School Grants Fund							
EXPENSE							
Locations 480 - CARES Act							
Function 62 - Administration, Attend. & Health							
Sub-Function 62 - Admin, Attend. & Health							
Level 9 - District Wide							
Program 222 - Health Services							
32-480-62-9-222-73115	Printing Services	360.00	.00	.00	.00	.00	.00
	Program 222 - Health Services Totals	\$33,042.33	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Level 9 - District Wide Totals	\$38,042.33	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Sub-Function 62 - Admin, Attend. & Health Totals	\$38,042.33	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Function 62 - Administration, Attend. & Health Totals	\$38,042.33	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Function 63 - Pupil Transportation							
Sub-Function 63 - Pupil Transportation							
Level 9 - District Wide							
Program 320 - Vehicle Operation Services							
32-480-63-63-9-320-71170	Compensation-Bus Drivers	6,989.22	.00	.00	.00	.00	.00
32-480-63-63-9-320-72100	FICA	506.15	.00	.00	.00	.00	.00
32-480-63-63-9-320-72220	VRS Hybrid Pension Contribution	184.92	.00	.00	.00	.00	.00
32-480-63-63-9-320-72300	Group Health and Dental Insurance	3,668.60	.00	.00	.00	.00	.00
32-480-63-63-9-320-72400	VRS Group Life Insurance	107.76	.00	.00	.00	.00	.00
32-480-63-63-9-320-72510	Hybrid Disability Insurance	42.48	.00	.00	.00	.00	.00
32-480-63-63-9-320-72750	VRS Retiree Health Care Credit	90.90	.00	.00	.00	.00	.00
32-480-63-63-9-320-76110	Supplies - Operational	345.76	.00	.00	.00	.00	.00
	Program 320 - Vehicle Operation Services Totals	\$11,935.79	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Level 9 - District Wide Totals	\$11,935.79	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Sub-Function 63 - Pupil Transportation Totals	\$11,935.79	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Function 63 - Pupil Transportation Totals	\$11,935.79	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00



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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							
Program 420 - Building Services							
32-480-64-64-9-420-71190	Compensation-Custodians	15,799.51	.00	.00	.00	.00	.00
32-480-64-64-9-420-71200	Compensation-OT	281.84	.00	.00	.00	.00	.00
32-480-64-64-9-420-72100	FICA	969.35	.00	.00	.00	.00	.00
32-480-64-64-9-420-72220	VRS Hybrid Pension Contribution	552.72	.00	.00	.00	.00	.00
32-480-64-64-9-420-72300	Group Health and Dental Insurance	4,931.20	.00	.00	.00	.00	.00
32-480-64-64-9-420-72400	VRS Group Life Insurance	211.60	.00	.00	.00	.00	.00
32-480-64-64-9-420-72510	Hybrid Disability Insurance	83.36	.00	.00	.00	.00	.00
32-480-64-64-9-420-72750	VRS Retiree Health Care Credit	178.40	.00	.00	.00	.00	.00
32-480-64-64-9-420-76110	Supplies - Operational	19,567.26	.00	.00	.00	.00	.00
Program 420 - Building Services Totals		\$42,575.24	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 9 - District Wide Totals		\$42,575.24	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function 64 - Operation & Maintenance Totals		\$42,575.24	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Function 64 - Operation & Maintenance Totals		\$42,575.24	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Function 68 - Technology							
Sub-Function 21 - Student Guidance							
Level 9 - District Wide							
Program 800 - Technology							
32-480-68-21-9-800-73205	Software Licensing Fees	19,500.00	.00	.00	.00	.00	.00
Program 800 - Technology Totals		\$19,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 9 - District Wide Totals		\$19,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function 21 - Student Guidance Totals		\$19,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Function 68 - Technology Totals		\$19,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Locations 480 - CARES Act Totals		\$149,341.45	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00



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Fund 32 - School Grants Fund							
EXPENSE							
Locations 500 - CARES GEER 84.425C							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 3 - Secondary							
Program 110 - Regular Instruction							
32-500-61-10-3-110-76530 Computer Supplies		399.00	.00	.00	.00	.00	.00
Program 110 - Regular Instruction Totals		\$399.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 3 - Secondary Totals		\$399.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function 10 - Classroom Instruction Totals		\$399.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Function 61 - Instruction Totals		\$399.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Function 64 - Operation & Maintenance							
Sub-Function 64 - Operation & Maintenance							
Level 9 - District Wide							
Program 420 - Building Services							
32-500-64-64-9-420-71187 Compensation-Student Workers		401.50	1,648.50	.00	.00	.00	.00
32-500-64-64-9-420-72100 FICA		30.71	126.11	.00	.00	.00	.00
32-500-64-64-9-420-75001 Telecom/ Internet Services		1,731.20	450.00	.00	.00	.00	.00
Program 420 - Building Services Totals		\$2,163.41	\$2,224.61	\$0.00	\$0.00	\$0.00	\$0.00
Level 9 - District Wide Totals		\$2,163.41	\$2,224.61	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function 64 - Operation & Maintenance Totals		\$2,163.41	\$2,224.61	\$0.00	\$0.00	\$0.00	\$0.00
Function 64 - Operation & Maintenance Totals		\$2,163.41	\$2,224.61	\$0.00	\$0.00	\$0.00	\$0.00
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		38,219.00	9,295.61	.00	.00	.00	.00
Program 800 - Technology Totals		\$38,219.00	\$9,295.61	\$0.00	\$0.00	\$0.00	\$0.00
Level 9 - District Wide Totals		\$38,219.00	\$9,295.61	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function 10 - Classroom Instruction Totals		\$38,219.00	\$9,295.61	\$0.00	\$0.00	\$0.00	\$0.00



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Fund 32 - School Grants Fund							
EXPENSE							
Locations 500 - CARES GEER 84.425C							
Function 68 - Technology							
Sub-Function 21 - Student Guidance							
Level 9 - District Wide							
Program 800 - Technology							
32-500-68-21-9-800-73205	Software Licensing Fees	54,984.57	7,283.50	.00	.00	.00	.00
	Program 800 - Technology Totals	\$54,984.57	\$7,283.50	\$0.00	\$0.00	\$0.00	\$0.00
	Level 9 - District Wide Totals	\$54,984.57	\$7,283.50	\$0.00	\$0.00	\$0.00	\$0.00
	Sub-Function 21 - Student Guidance Totals	\$54,984.57	\$7,283.50	\$0.00	\$0.00	\$0.00	\$0.00
	Function 68 - Technology Totals	\$93,203.57	\$16,579.11	\$0.00	\$0.00	\$0.00	\$0.00
	Locations 500 - CARES GEER 84.425C Totals	\$95,765.98	\$18,803.72	\$0.00	\$0.00	\$0.00	\$0.00
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	801.86	.00	.00	.00	.00	.00
	Program 120 - Special Education Totals	\$801.86	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Level 2 - Elementary Totals	\$801.86	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Level 3 - Secondary						
Program 120 - Special Education							
32-510-61-10-3-120-73275	Therapeutic Services -Sp Ed	1,270.00	.00	.00	.00	.00	.00
	Program 120 - Special Education Totals	\$1,270.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Level 3 - Secondary Totals	\$1,270.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Level 4 - Middle						
Program 120 - Special Education							
32-510-61-10-4-120-73275	Therapeutic Services -Sp Ed	50.00	.00	.00	.00	.00	.00
32-510-61-10-4-120-76431	Special Ed - General	48.98	.00	.00	.00	.00	.00
	Program 120 - Special Education Totals	\$98.98	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Level 4 - Middle Totals	\$98.98	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Sub-Function 10 - Classroom Instruction Totals	\$2,170.84	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Function 61 - Instruction Totals	\$2,170.84	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00



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Fund 32 - School Grants Fund							
EXPENSE							
Locations 510 - CARES ESSER 84.425D							
Function 64 - Operation & Maintenance							
Sub-Function 64 - Operation & Maintenance							
Level 9 - District Wide							
Program 420 - Building Services							
32-510-64-9-420-76110	Supplies - Operational	13,769.18	.00	.00	.00	.00	.00
Program 420 - Building Services Totals		\$13,769.18	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 9 - District Wide Totals		\$13,769.18	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function 64 - Operation & Maintenance Totals		\$13,769.18	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Function 64 - Operation & Maintenance Totals		\$13,769.18	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Locations 510 - CARES ESSER 84.425D Totals		\$15,940.02	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Locations 520 - Jobs for VA Graduates-JVG Grant							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 3 - Secondary							
Program 110 - Regular Instruction							
32-520-61-10-3-110-71120	Compensation-Instructional Salaries	22,280.00	22,280.00	22,280.00	22,280.00	22,280.00	.00
32-520-61-10-3-110-72100	FICA	1,704.42	1,704.42	1,704.42	1,704.00	1,704.00	.00
32-520-61-10-3-110-73037	Contractual Services - Other	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	.00
32-520-61-10-3-110-75530	Travel - Other	.00	.00	.00	500.00	816.00	316.00
32-520-61-10-3-110-76435	Supplies - Instructional	1,015.58	1,015.58	1,015.58	516.00	200.00	(316.00)
Program 110 - Regular Instruction Totals		\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00	\$0.00
Level 3 - Secondary Totals		\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00	\$0.00
Sub-Function 10 - Classroom Instruction Totals		\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00	\$0.00
Function 61 - Instruction Totals		\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00	\$0.00
Locations 520 - Jobs for VA Graduates-JVG Grant Totals		\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00	\$0.00
Locations 530 - CRRSA ESSER II 84.425D							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 2 - Elementary							
Program 110 - Regular Instruction							
32-530-61-10-2-110-71120	Compensation-Instructional Salaries	256,445.96	34,598.97	.00	.00	.00	.00



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Fund 32 - School Grants Fund							
EXPENSE							
Locations 530 - CRRSA ESSER II 84.425D							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 2 - Elementary							
Program 110 - Regular Instruction							
32-530-61-10-2-110-71151	Compensation-Instructional Asst	47,000.84	.00	.00	.00	.00	.00
32-530-61-10-2-110-71665	Bonus Payments To Teachers	.00	4,644.00	.00	.00	.00	.00
32-530-61-10-2-110-72100	FICA	22,828.65	2,973.16	.00	.00	.00	.00
32-530-61-10-2-110-72210	VRS Pension Contribution	50,321.70	6,812.26	.00	.00	.00	.00
32-530-61-10-2-110-72300	Group Health and Dental Insurance	29,974.40	4,931.48	.00	.00	.00	.00
32-530-61-10-2-110-72400	VRS Group Life Insurance	4,057.30	549.22	.00	.00	.00	.00
32-530-61-10-2-110-72750	VRS Retiree Health Care Credit	3,663.60	495.95	.00	.00	.00	.00
32-530-61-10-2-110-76435	Supplies - Instructional	1,984.42	.00	.00	.00	.00	.00
Program 110 - Regular Instruction Totals		\$416,276.87	\$55,005.04	\$0.00	\$0.00	\$0.00	\$0.00
Program 120 - Special Education							
32-530-61-10-2-120-71120	Compensation-Instructional Salaries	28,720.77	.00	.00	.00	.00	.00
32-530-61-10-2-120-72100	FICA	2,193.84	.00	.00	.00	.00	.00
32-530-61-10-2-120-72220	VRS Hybrid Pension Contribution	4,846.77	.00	.00	.00	.00	.00
32-530-61-10-2-120-72300	Group Health and Dental Insurance	3,676.64	.00	.00	.00	.00	.00
32-530-61-10-2-120-72400	VRS Group Life Insurance	390.75	.00	.00	.00	.00	.00
32-530-61-10-2-120-72510	Hybrid Disability Insurance	69.41	.00	.00	.00	.00	.00
32-530-61-10-2-120-72750	VRS Retiree Health Care Credit	352.88	.00	.00	.00	.00	.00
Program 120 - Special Education Totals		\$40,251.06	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 2 - Elementary Totals		\$456,527.93	\$55,005.04	\$0.00	\$0.00	\$0.00	\$0.00
Level 3 - Secondary							
Program 110 - Regular Instruction							
32-530-61-10-3-110-71120	Compensation-Instructional Salaries	81,663.38	36,291.88	.00	.00	.00	.00



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Fund 32 - School Grants Fund							
EXPENSE							
Locations 530 - CRRSA ESSER II 84.425D							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 3 - Secondary							
Program 110 - Regular Instruction							
32-530-61-10-3-110-71665	Bonus Payments To Teachers	.00	1,548.00	.00	.00	.00	.00
32-530-61-10-3-110-72100	FICA	5,884.40	2,523.42	.00	.00	.00	.00
32-530-61-10-3-110-72210	VRS Pension Contribution	17,519.88	10,773.21	.00	.00	.00	.00
32-530-61-10-3-110-72300	Group Health and Dental Insurance	14,057.48	9,492.96	.00	.00	.00	.00
32-530-61-10-3-110-72400	VRS Group Life Insurance	1,412.56	868.56	.00	.00	.00	.00
32-530-61-10-3-110-72750	VRS Retiree Health Care Credit	1,275.49	784.35	.00	.00	.00	.00
Program 110 - Regular Instruction Totals		\$121,813.19	\$62,282.38	\$0.00	\$0.00	\$0.00	\$0.00
Level 3 - Secondary Totals		\$121,813.19	\$62,282.38	\$0.00	\$0.00	\$0.00	\$0.00
Level 4 - Middle							
Program 110 - Regular Instruction							
32-530-61-10-4-110-71120	Compensation-Instructional Salaries	16,957.44	5,119.14	.00	.00	.00	.00
32-530-61-10-4-110-71151	Compensation-Instructional Asst	24,497.48	16,411.75	.00	.00	.00	.00
32-530-61-10-4-110-71665	Bonus Payments To Teachers	.00	1,548.00	.00	.00	.00	.00
32-530-61-10-4-110-72100	FICA	2,497.79	1,513.93	.00	.00	.00	.00
32-530-61-10-4-110-72210	VRS Pension Contribution	3,062.88	.00	.00	.00	.00	.00
32-530-61-10-4-110-72220	VRS Hybrid Pension Contribution	4,043.70	3,706.39	.00	.00	.00	.00
32-530-61-10-4-110-72300	Group Health and Dental Insurance	9,084.40	7,124.52	.00	.00	.00	.00
32-530-61-10-4-110-72400	VRS Group Life Insurance	572.93	334.89	.00	.00	.00	.00
32-530-61-10-4-110-72510	Hybrid Disability Insurance	57.90	59.49	.00	.00	.00	.00
32-530-61-10-4-110-72750	VRS Retiree Health Care Credit	517.39	302.40	.00	.00	.00	.00
Program 110 - Regular Instruction Totals		\$61,291.91	\$36,120.51	\$0.00	\$0.00	\$0.00	\$0.00



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Fund 32 - School Grants Fund							
EXPENSE							
Locations 530 - CRRSA ESSER II 84.425D							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 4 - Middle							
Program 120 - Special Education							
32-530-61-10-4-120-71120	Compensation-Instructional Salaries	48,744.96	.00	.00	.00	.00	.00
32-530-61-10-4-120-72100	FICA	3,637.45	.01	.00	.00	.00	.00
32-530-61-10-4-120-72220	VRS Hybrid Pension Contribution	8,093.90	.00	.00	.00	.00	.00
32-530-61-10-4-120-72300	Group Health and Dental Insurance	7,660.88	.00	.00	.00	.00	.00
32-530-61-10-4-120-72400	VRS Group Life Insurance	652.60	.00	.00	.00	.00	.00
32-530-61-10-4-120-72510	Hybrid Disability Insurance	115.90	.00	.00	.00	.00	.00
32-530-61-10-4-120-72750	VRS Retiree Health Care Credit	589.30	.00	.00	.00	.00	.00
Program 120 - Special Education Totals		\$69,494.99	\$0.01	\$0.00	\$0.00	\$0.00	\$0.00
Level 4 - Middle Totals		\$130,786.90	\$36,120.52	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function 10 - Classroom Instruction Totals		\$709,128.02	\$153,407.94	\$0.00	\$0.00	\$0.00	\$0.00
Function 61 - Instruction Totals		\$709,128.02	\$153,407.94	\$0.00	\$0.00	\$0.00	\$0.00
Function 64 - Operation & Maintenance							
Sub-Function 64 - Operation & Maintenance							
Level 9 - District Wide							
Program 420 - Building Services							
32-530-64-64-9-420-73180	Repair/Maint - Other Contracted	94,389.65	170,060.85	.00	.00	.00	.00
32-530-64-64-9-420-78020	Furniture & Equipment >\$5,000	437,568.50	61,413.50	1,990.00	.00	.00	.00
Program 420 - Building Services Totals		\$531,958.15	\$231,474.35	\$1,990.00	\$0.00	\$0.00	\$0.00
Level 9 - District Wide Totals		\$531,958.15	\$231,474.35	\$1,990.00	\$0.00	\$0.00	\$0.00
Sub-Function 64 - Operation & Maintenance Totals		\$531,958.15	\$231,474.35	\$1,990.00	\$0.00	\$0.00	\$0.00
Function 64 - Operation & Maintenance Totals		\$531,958.15	\$231,474.35	\$1,990.00	\$0.00	\$0.00	\$0.00
Locations 530 - CRRSA ESSER II 84.425D Totals		\$1,241,086.17	\$384,882.29	\$1,990.00	\$0.00	\$0.00	\$0.00



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Fund 32 - School Grants Fund							
EXPENSE							
Locations 540 - CRRSA ESSER III 84.425U							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 2 - Elementary							
Program 110 - Regular Instruction							
32-540-61-10-2-110-71120	Compensation-Instructional Salaries	121,356.34	350,791.43	286,921.22	43,516.00	.00	(43,516.00)
32-540-61-10-2-110-71151	Compensation-Instructional Asst	159.31	54,325.09	.00	.00	.00	.00
32-540-61-10-2-110-71520	Compensation-Substitutes	12,844.41	.00	.00	.00	.00	.00
32-540-61-10-2-110-71665	Bonus Payments To Teachers	.00	4,644.00	.00	.00	.00	.00
32-540-61-10-2-110-72100	FICA	10,234.88	30,457.69	21,327.76	3,328.00	.00	(3,328.00)
32-540-61-10-2-110-72210	VRS Pension Contribution	17,934.70	66,360.44	47,656.38	7,232.00	.00	(7,232.00)
32-540-61-10-2-110-72300	Group Health and Dental Insurance	398.40	49,265.27	31,252.24	18,814.00	.00	(18,814.00)
32-540-61-10-2-110-72400	VRS Group Life Insurance	1,446.00	5,350.38	3,842.34	584.00	.00	(584.00)
32-540-61-10-2-110-72750	VRS Retiree Health Care Credit	1,305.70	4,831.25	3,469.48	526.00	.00	(526.00)
32-540-61-10-2-110-72800	Termination Pay for Vac/Sick Leave	.00	1,102.67	754.00	.00	.00	.00
32-540-61-10-2-110-73037	Contractual Services - Other	.00	2,800.00	.00	.00	.00	.00
32-540-61-10-2-110-76015	Allotment	4,288.21	3,680.27	.00	.00	.00	.00
Program 110 - Regular Instruction Totals		\$169,967.95	\$573,608.49	\$395,223.42	\$74,000.00	\$0.00	(\$74,000.00)
Program 120 - Special Education							
32-540-61-10-2-120-71120	Compensation-Instructional Salaries	550.00	28,142.52	.00	.00	.00	.00
32-540-61-10-2-120-71185	Compensation- Speech and Vision Teachers	59,688.96	60,378.60	.00	.00	.00	.00
32-540-61-10-2-120-71520	Compensation-Substitutes	159.26	.00	.00	.00	.00	.00
32-540-61-10-2-120-71665	Bonus Payments To Teachers	.00	2,941.20	.00	.00	.00	.00
32-540-61-10-2-120-72100	FICA	4,411.74	6,550.48	.00	.00	.00	.00
32-540-61-10-2-120-72210	VRS Pension Contribution	.00	4,658.50	.00	.00	.00	.00
32-540-61-10-2-120-72220	VRS Hybrid Pension Contribution	9,920.30	10,965.30	.00	.00	.00	.00



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Fund 32 - School Grants Fund							
EXPENSE							
Locations 540 - CRRSA ESSER III 84.425U							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 2 - Elementary							
Program 120 - Special Education							
32-540-61-10-2-120-72300	Group Health and Dental Insurance	7,667.60	14,681.32	.00	.00	.00	.00
32-540-61-10-2-120-72400	VRS Group Life Insurance	799.80	1,259.70	.00	.00	.00	.00
32-540-61-10-2-120-72510	Hybrid Disability Insurance	142.10	157.00	.00	.00	.00	.00
32-540-61-10-2-120-72750	VRS Retiree Health Care Credit	722.20	1,137.50	.00	.00	.00	.00
32-540-61-10-2-120-73037	Contractual Services - Other	72,969.35	.00	.00	.00	.00	.00
32-540-61-10-2-120-76435	Supplies - Instructional	10,608.39	.00	.00	.00	.00	.00
Program 120 - Special Education Totals		\$167,639.70	\$130,872.12	\$0.00	\$0.00	\$0.00	\$0.00
Program 127 - Regional Sp Ed Program							
32-540-61-10-2-127-71120	Compensation-Instructional Salaries	317.50	.00	.00	.00	.00	.00
32-540-61-10-2-127-71151	Compensation-Instructional Asst	79.63	.00	.00	.00	.00	.00
32-540-61-10-2-127-72100	FICA	30.38	.00	.00	.00	.00	.00
Program 127 - Regional Sp Ed Program Totals		\$427.51	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 2 - Elementary Totals		\$338,035.16	\$704,480.61	\$395,223.42	\$74,000.00	\$0.00	(\$74,000.00)
Level 3 - Secondary							
Program 110 - Regular Instruction							
32-540-61-10-3-110-71120	Compensation-Instructional Salaries	59,116.05	150,167.83	110,101.32	21,758.00	.00	(21,758.00)
32-540-61-10-3-110-71665	Bonus Payments To Teachers	.00	1,548.00	.00	.00	.00	.00
32-540-61-10-3-110-72100	FICA	4,469.62	11,071.30	7,968.62	1,664.00	.00	(1,664.00)
32-540-61-10-3-110-72210	VRS Pension Contribution	.00	14,399.19	22,018.44	3,616.00	.00	(3,616.00)
32-540-61-10-3-110-72220	VRS Hybrid Pension Contribution	8,317.50	8,854.50	.00	.00	.00	.00
32-540-61-10-3-110-72300	Group Health and Dental Insurance	6,640.00	14,807.12	17,448.00	9,407.00	.00	(9,407.00)
32-540-61-10-3-110-72400	VRS Group Life Insurance	670.60	1,874.81	1,775.28	292.00	.00	(292.00)



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Fund 32 - School Grants Fund							
EXPENSE							
Locations 540 - CRRSA ESSER III 84.425U							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 3 - Secondary							
Program 110 - Regular Instruction							
32-540-61-10-3-110-72510	Hybrid Disability Insurance	119.10	126.80	.00	.00	.00	.00
32-540-61-10-3-110-72750	VRS Retiree Health Care Credit	605.50	1,692.92	1,603.02	263.00	.00	(263.00)
32-540-61-10-3-110-73037	Contractual Services - Other	33,550.00	11,600.00	2,100.00	.00	.00	.00
32-540-61-10-3-110-76015	Allotment	797.90	1,642.80	.00	.00	.00	.00
Program 110 - Regular Instruction Totals		\$114,286.27	\$217,785.27	\$163,014.68	\$37,000.00	\$0.00	(\$37,000.00)
Program 120 - Special Education							
32-540-61-10-3-120-71120	Compensation-Instructional Salaries	107,968.87	56,631.04	.00	.00	.00	.00
32-540-61-10-3-120-71146	Compensation - ELL	162.80	.00	.00	.00	.00	.00
32-540-61-10-3-120-72100	FICA	8,093.35	4,161.07	.00	.00	.00	.00
32-540-61-10-3-120-72210	VRS Pension Contribution	18,268.80	.00	.00	.00	.00	.00
32-540-61-10-3-120-72220	VRS Hybrid Pension Contribution	.00	9,394.64	.00	.00	.00	.00
32-540-61-10-3-120-72300	Group Health and Dental Insurance	18,514.40	6,744.62	.00	.00	.00	.00
32-540-61-10-3-120-72400	VRS Group Life Insurance	1,472.90	757.40	.00	.00	.00	.00
32-540-61-10-3-120-72510	Hybrid Disability Insurance	.00	134.50	.00	.00	.00	.00
32-540-61-10-3-120-72750	VRS Retiree Health Care Credit	1,330.00	684.00	.00	.00	.00	.00
Program 120 - Special Education Totals		\$155,811.12	\$78,507.27	\$0.00	\$0.00	\$0.00	\$0.00
Program 130 - Vocational							
32-540-61-10-3-130-71120	Compensation-Instructional Salaries	3,867.00	.00	.00	.00	.00	.00
32-540-61-10-3-130-72100	FICA	295.83	.00	.00	.00	.00	.00
Program 130 - Vocational Totals		\$4,162.83	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 3 - Secondary Totals		\$274,260.22	\$296,292.54	\$163,014.68	\$37,000.00	\$0.00	(\$37,000.00)



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Fund 32 - School Grants Fund							
EXPENSE							
Locations 540 - CRRSA ESSER III 84.425U							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 4 - Middle							
Program 110 - Regular Instruction							
32-540-61-10-4-110-71120	Compensation-Instructional Salaries	4,297.76	55,234.87	33,298.07	.00	.00	.00
32-540-61-10-4-110-71151	Compensation-Instructional Asst	.00	11,612.65	.00	.00	.00	.00
32-540-61-10-4-110-71520	Compensation-Substitutes	1,100.00	.00	.00	.00	.00	.00
32-540-61-10-4-110-71665	Bonus Payments To Teachers	.00	1,548.00	.00	.00	.00	.00
32-540-61-10-4-110-72100	FICA	412.93	4,672.98	2,525.50	.00	.00	.00
32-540-61-10-4-110-72210	VRS Pension Contribution	.00	9,781.92	5,603.74	.00	.00	.00
32-540-61-10-4-110-72220	VRS Hybrid Pension Contribution	.00	909.15	.00	.00	.00	.00
32-540-61-10-4-110-72300	Group Health and Dental Insurance	.00	2,506.20	.00	.00	.00	.00
32-540-61-10-4-110-72400	VRS Group Life Insurance	.00	825.88	451.78	.00	.00	.00
32-540-61-10-4-110-72510	Hybrid Disability Insurance	.00	6.61	.00	.00	.00	.00
32-540-61-10-4-110-72750	VRS Retiree Health Care Credit	.00	745.77	407.94	.00	.00	.00
32-540-61-10-4-110-73037	Contractual Services - Other	14,150.00	.00	.00	.00	.00	.00
32-540-61-10-4-110-76015	Allotment	727.50	2,033.78	.00	.00	.00	.00
32-540-61-10-4-110-76215	Choir	5.94	.00	.00	.00	.00	.00
Program 110 - Regular Instruction Totals		\$20,694.13	\$89,877.81	\$42,287.03	\$0.00	\$0.00	\$0.00
Program 120 - Special Education							
32-540-61-10-4-120-71120	Compensation-Instructional Salaries	332.50	49,485.53	.00	.00	.00	.00
32-540-61-10-4-120-72100	FICA	25.44	3,573.19	.00	.00	.00	.00
32-540-61-10-4-120-72220	VRS Hybrid Pension Contribution	.00	8,589.70	.00	.00	.00	.00
32-540-61-10-4-120-72300	Group Health and Dental Insurance	.00	8,703.92	.00	.00	.00	.00
32-540-61-10-4-120-72400	VRS Group Life Insurance	.00	692.60	.00	.00	.00	.00



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Fund 32 - School Grants Fund							
EXPENSE							
Locations 540 - CRRSA ESSER III 84.425U							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 4 - Middle							
Program 120 - Special Education							
32-540-61-10-4-120-72510	Hybrid Disability Insurance	.00	123.00	.00	.00	.00	.00
32-540-61-10-4-120-72750	VRS Retiree Health Care Credit	.00	625.40	.00	.00	.00	.00
Program 120 - Special Education Totals		\$357.94	\$71,793.34	\$0.00	\$0.00	\$0.00	\$0.00
Level 4 - Middle Totals		\$21,052.07	\$161,671.15	\$42,287.03	\$0.00	\$0.00	\$0.00
Level 6 - Summer							
Program 160 - Summer							
32-540-61-10-6-160-71195	Compensation - Summer School Principal	14,227.57	.00	.00	.00	.00	.00
32-540-61-10-6-160-71196	Compensation - Summer School Teacher	72,588.00	33,747.01	14,406.30	.00	.00	.00
32-540-61-10-6-160-72100	FICA	6,634.30	2,581.64	1,102.08	.00	.00	.00
32-540-61-10-6-160-72210	VRS Pension Contribution	2,364.58	.00	.00	.00	.00	.00
32-540-61-10-6-160-72300	Group Health and Dental Insurance	1,252.34	.00	.00	.00	.00	.00
32-540-61-10-6-160-72400	VRS Group Life Insurance	190.64	.00	.00	.00	.00	.00
32-540-61-10-6-160-72750	VRS Retiree Health Care Credit	172.13	.00	.00	.00	.00	.00
Program 160 - Summer Totals		\$97,429.56	\$36,328.65	\$15,508.38	\$0.00	\$0.00	\$0.00
Level 6 - Summer Totals		\$97,429.56	\$36,328.65	\$15,508.38	\$0.00	\$0.00	\$0.00
Sub-Function 10 - Classroom Instruction Totals		\$730,777.01	\$1,198,772.95	\$616,033.51	\$111,000.00	\$0.00	(\$111,000.00)
Sub-Function 21 - Student Guidance							
Level 2 - Elementary							
Program 110 - Regular Instruction							
32-540-61-21-2-110-71124	Compensation-Guidance Counselors	1,263.75	.00	.00	.00	.00	.00
32-540-61-21-2-110-72100	FICA	96.67	.00	.00	.00	.00	.00
Program 110 - Regular Instruction Totals		\$1,360.42	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 2 - Elementary Totals		\$1,360.42	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00



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Fund 32 - School Grants Fund							
EXPENSE							
Locations 540 - CRRSA ESSER III 84.425U							
Function 61 - Instruction							
Sub-Function 21 - Student Guidance							
Level 3 - Secondary							
Program 110 - Regular Instruction							
32-540-61-21-3-110-71124	Compensation-Guidance Counselors	.00	.00	300.00	.00	.00	.00
32-540-61-21-3-110-72100	FICA	.00	.00	22.95	.00	.00	.00
Program 110 - Regular Instruction Totals		\$0.00	\$0.00	\$322.95	\$0.00	\$0.00	\$0.00
Level 3 - Secondary Totals		\$0.00	\$0.00	\$322.95	\$0.00	\$0.00	\$0.00
Sub-Function 21 - Student Guidance Totals		\$1,360.42	\$0.00	\$322.95	\$0.00	\$0.00	\$0.00
Sub-Function 32 - Instr. Sup. - Media Services							
Level 2 - Elementary							
Program 110 - Regular Instruction							
32-540-61-32-2-110-71122	Compensation-Librarians	467.60	.00	.00	.00	.00	.00
32-540-61-32-2-110-72100	FICA	35.77	.00	.00	.00	.00	.00
Program 110 - Regular Instruction Totals		\$503.37	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 2 - Elementary Totals		\$503.37	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 4 - Middle							
Program 110 - Regular Instruction							
32-540-61-32-4-110-76155	Audio Visual Media	159.95	.00	.00	.00	.00	.00
Program 110 - Regular Instruction Totals		\$159.95	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 4 - Middle Totals		\$159.95	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function 32 - Instr. Sup. - Media Services Totals		\$663.32	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function 41 - Admin. Principals Office							
Level 2 - Elementary							
Program 110 - Regular Instruction							
32-540-61-41-2-110-71150	Compensation-Clerical	267.90	.00	.00	.00	.00	.00
32-540-61-41-2-110-72100	FICA	20.49	.00	.00	.00	.00	.00
Program 110 - Regular Instruction Totals		\$288.39	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 2 - Elementary Totals		\$288.39	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function 41 - Admin. Principals Office Totals		\$288.39	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Function 61 - Instruction Totals		\$733,089.14	\$1,198,772.95	\$616,356.46	\$111,000.00	\$0.00	(\$111,000.00)



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Fund 32 - School Grants Fund							
EXPENSE							
Locations 540 - CRRSA ESSER III 84.425U							
Function 62 - Administration, Attend. & Health							
Sub-Function 62 - Admin, Attend. & Health							
Level 9 - District Wide							
Program 213 - Information Services							
32-540-62-9-213-73210 Special Report Services-Supt		62,640.00	58,590.00	58,590.00	.00	.00	.00
Program 213 - Information Services Totals		\$62,640.00	\$58,590.00	\$58,590.00	\$0.00	\$0.00	\$0.00
Program 222 - Health Services							
32-540-62-9-222-71131 Compensation-School Nurses		33,070.39	63,010.67	67,656.93	21,758.00	.00	(21,758.00)
32-540-62-9-222-71135 Compensation - Health and Behavioral		.00	.00	64,993.40	.00	.00	.00
32-540-62-9-222-71665 Bonus Payments To Teachers		.00	1,548.00	.00	.00	.00	.00
32-540-62-9-222-72100 FICA		2,537.28	4,953.92	10,123.53	1,664.00	.00	(1,664.00)
32-540-62-9-222-72210 VRS Pension Contribution		4,496.55	10,014.20	21,428.50	3,616.00	.00	(3,616.00)
32-540-62-9-222-72300 Group Health and Dental Insurance		232.40	398.40	9,460.32	9,407.00	.00	(9,407.00)
32-540-62-9-222-72400 VRS Group Life Insurance		362.55	807.40	1,727.66	292.00	.00	(292.00)
32-540-62-9-222-72750 VRS Retiree Health Care Credit		327.35	729.10	1,560.08	263.00	.00	(263.00)
32-540-62-9-222-76100 Supplies - Nursing		14,041.73	.00	.00	.00	.00	.00
Program 222 - Health Services Totals		\$55,068.25	\$81,461.69	\$176,950.42	\$37,000.00	\$0.00	(\$37,000.00)
Program 420 - Building Services							
32-540-62-9-420-71190 Compensation-Custodians		349.48	.00	.00	.00	.00	.00
32-540-62-9-420-72100 FICA		26.73	.00	.00	.00	.00	.00
Program 420 - Building Services Totals		\$376.21	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 9 - District Wide Totals		\$118,084.46	\$140,051.69	\$235,540.42	\$37,000.00	\$0.00	(\$37,000.00)
Sub-Function 62 - Admin, Attend. & Health Totals		\$118,084.46	\$140,051.69	\$235,540.42	\$37,000.00	\$0.00	(\$37,000.00)
Function 62 - Administration, Attend. & Health Totals		\$118,084.46	\$140,051.69	\$235,540.42	\$37,000.00	\$0.00	(\$37,000.00)



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Fund 32 - School Grants Fund							
EXPENSE							
Locations 540 - CRRSA ESSER III 84.425U							
Function 63 - Pupil Transportation							
Sub-Function 63 - Pupil Transportation							
Level 9 - District Wide							
Program 320 - Vehicle Operation Services							
32-540-63-63-9-320-71170	Compensation-Bus Drivers	26,689.73	20,594.12	5,108.39	.00	.00	.00
32-540-63-63-9-320-71665	Bonus Payments To Teachers	.00	1,548.00	.00	.00	.00	.00
32-540-63-63-9-320-72100	FICA	2,013.09	1,633.85	390.80	.00	.00	.00
32-540-63-63-9-320-72220	VRS Hybrid Pension Contribution	123.28	318.80	.00	.00	.00	.00
32-540-63-63-9-320-72300	Group Health and Dental Insurance	3,999.00	8,707.28	.00	.00	.00	.00
32-540-63-63-9-320-72400	VRS Group Life Insurance	71.84	217.00	.00	.00	.00	.00
32-540-63-63-9-320-72510	Hybrid Disability Insurance	28.32	85.50	.00	.00	.00	.00
32-540-63-63-9-320-72750	VRS Retiree Health Care Credit	60.60	179.80	.00	.00	.00	.00
32-540-63-63-9-320-76110	Supplies - Operational	633.52	.00	.00	.00	.00	.00
Program 320 - Vehicle Operation Services Totals		\$33,619.38	\$33,284.35	\$5,499.19	\$0.00	\$0.00	\$0.00
Program 350 - Bus Regular Purchases							
32-540-63-63-9-350-78030	School Buses and Other Vehicles	.00	73,087.00	.00	.00	.00	.00
Program 350 - Bus Regular Purchases Totals		\$0.00	\$73,087.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 9 - District Wide Totals		\$33,619.38	\$106,371.35	\$5,499.19	\$0.00	\$0.00	\$0.00
Sub-Function 63 - Pupil Transportation Totals		\$33,619.38	\$106,371.35	\$5,499.19	\$0.00	\$0.00	\$0.00
Function 63 - Pupil Transportation Totals		\$33,619.38	\$106,371.35	\$5,499.19	\$0.00	\$0.00	\$0.00
Function 64 - Operation & Maintenance							
Sub-Function 64 - Operation & Maintenance							
Level 9 - District Wide							
Program 420 - Building Services							
32-540-64-64-9-420-71190	Compensation-Custodians	1,973.87	.00	.00	.00	.00	.00
32-540-64-64-9-420-71200	Compensation-OT	31.14	.00	.00	.00	.00	.00
32-540-64-64-9-420-72100	FICA	119.07	.00	.00	.00	.00	.00



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Fund 32 - School Grants Fund							
EXPENSE							
Locations 540 - CRRSA ESSER III 84.425U							
Function 64 - Operation & Maintenance							
Sub-Function 64 - Operation & Maintenance							
Level 9 - District Wide							
Program 420 - Building Services							
32-540-64-64-9-420-72220	VRS Hybrid Pension Contribution	69.09	.00	.00	.00	.00	.00
32-540-64-64-9-420-72300	Group Health and Dental Insurance	679.64	.00	.00	.00	.00	.00
32-540-64-64-9-420-72400	VRS Group Life Insurance	26.45	.00	.00	.00	.00	.00
32-540-64-64-9-420-72510	Hybrid Disability Insurance	10.42	.00	.00	.00	.00	.00
32-540-64-64-9-420-72750	VRS Retiree Health Care Credit	22.30	.00	.00	.00	.00	.00
32-540-64-64-9-420-74900	Building Maintenance -City	30,557.77	19,701.56	.00	.00	.00	.00
32-540-64-64-9-420-76110	Supplies - Operational	15,887.75	.00	.00	.00	.00	.00
Program 420 - Building Services Totals		\$49,377.50	\$19,701.56	\$0.00	\$0.00	\$0.00	\$0.00
Level 9 - District Wide Totals		\$49,377.50	\$19,701.56	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function 64 - Operation & Maintenance Totals		\$49,377.50	\$19,701.56	\$0.00	\$0.00	\$0.00	\$0.00
Function 64 - Operation & Maintenance Totals		\$49,377.50	\$19,701.56	\$0.00	\$0.00	\$0.00	\$0.00
Function 68 - Technology							
Sub-Function 10 - Classroom Instruction							
Level 9 - District Wide							
Program 800 - Technology							
32-540-68-10-9-800-71139	Compensation-ITRT	50,493.00	53,854.00	57,367.28	21,758.00	.00	(21,758.00)
32-540-68-10-9-800-71665	Bonus Payments To Teachers	.00	1,548.00	.00	.00	.00	.00
32-540-68-10-9-800-72100	FICA	3,659.76	4,005.91	4,160.47	1,664.00	.00	(1,664.00)
32-540-68-10-9-800-72210	VRS Pension Contribution	.00	.00	.00	3,616.00	.00	(3,616.00)
32-540-68-10-9-800-72220	VRS Hybrid Pension Contribution	8,391.90	8,933.90	9,528.50	.00	.00	.00
32-540-68-10-9-800-72300	Group Health and Dental Insurance	18,674.40	10,277.79	9,615.91	9,407.00	.00	(9,407.00)
32-540-68-10-9-800-72400	VRS Group Life Insurance	676.60	720.30	768.22	292.00	.00	(292.00)
32-540-68-10-9-800-72510	Hybrid Disability Insurance	120.20	127.90	136.48	.00	.00	.00
32-540-68-10-9-800-72750	VRS Retiree Health Care Credit	611.00	650.40	693.70	263.00	.00	(263.00)



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Fund 32 - School Grants Fund							
EXPENSE							
Locations 540 - CRRSA ESSER III 84.425U							
Function 68 - Technology							
Sub-Function 10 - Classroom Instruction							
Level 9 - District Wide							
Program 800 - Technology							
32-540-68-10-9-800-76545	Technology Repair and Replace	.00	.00	209,718.00	.00	.00	.00
	Program 800 - Technology Totals	\$82,626.86	\$80,118.20	\$291,988.56	\$37,000.00	\$0.00	(\$37,000.00)
	Level 9 - District Wide Totals	\$82,626.86	\$80,118.20	\$291,988.56	\$37,000.00	\$0.00	(\$37,000.00)
	Sub-Function 10 - Classroom Instruction Totals	\$82,626.86	\$80,118.20	\$291,988.56	\$37,000.00	\$0.00	(\$37,000.00)
	Sub-Function 21 - Student Guidance						
	Level 9 - District Wide						
	Program 800 - Technology						
32-540-68-21-9-800-73205	Software Licensing Fees	.00	12,850.50	.00	.00	.00	.00
	Program 800 - Technology Totals	\$0.00	\$12,850.50	\$0.00	\$0.00	\$0.00	\$0.00
	Level 9 - District Wide Totals	\$0.00	\$12,850.50	\$0.00	\$0.00	\$0.00	\$0.00
	Sub-Function 21 - Student Guidance Totals	\$0.00	\$12,850.50	\$0.00	\$0.00	\$0.00	\$0.00
	Function 68 - Technology Totals	\$82,626.86	\$92,968.70	\$291,988.56	\$37,000.00	\$0.00	(\$37,000.00)
	Locations 540 - CRRSA ESSER III 84.425U Totals	\$1,016,797.34	\$1,557,866.25	\$1,149,384.63	\$185,000.00	\$0.00	(\$185,000.00)
Locations 550 - Goodwill YouthBuild 17.274							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 7 - Adult							
Program 170 - Adult							
32-550-61-10-7-170-71120	Compensation-Instructional Salaries	2,100.00	.00	.00	.00	.00	.00
32-550-61-10-7-170-72100	FICA	160.65	.00	.00	.00	.00	.00
	Program 170 - Adult Totals	\$2,260.65	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Level 7 - Adult Totals	\$2,260.65	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Sub-Function 10 - Classroom Instruction Totals	\$2,260.65	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Function 61 - Instruction Totals	\$2,260.65	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Locations 550 - Goodwill YouthBuild 17.274 Totals	\$2,260.65	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00



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Fund 32 - School Grants Fund							
EXPENSE							
Locations 570 - ARP Flow Thru 84.027X							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 2 - Elementary							
Program 120 - Special Education							
32-570-61-10-2-120-71120	Compensation-Instructional Salaries	36,308.01	46,767.90	.00	.00	.00	.00
32-570-61-10-2-120-71151	Compensation-Instructional Asst	4,702.23	16,952.24	.00	.00	.00	.00
32-570-61-10-2-120-72100	FICA	2,748.11	4,840.76	.00	.00	.00	.00
32-570-61-10-2-120-72220	VRS Hybrid Pension Contribution	6,238.50	11,299.96	.00	.00	.00	.00
32-570-61-10-2-120-72300	Group Health and Dental Insurance	6,717.28	13,179.00	.00	.00	.00	.00
32-570-61-10-2-120-72400	VRS Group Life Insurance	502.98	911.05	.00	.00	.00	.00
32-570-61-10-2-120-72510	Hybrid Disability Insurance	89.34	161.80	.00	.00	.00	.00
32-570-61-10-2-120-72750	VRS Retiree Health Care Credit	454.20	822.61	.00	.00	.00	.00
32-570-61-10-2-120-73037	Contractual Services - Other	12,697.50	12,840.50	.00	.00	.00	.00
Program 120 - Special Education Totals		\$70,458.15	\$107,775.82	\$0.00	\$0.00	\$0.00	\$0.00
Level 2 - Elementary Totals		\$70,458.15	\$107,775.82	\$0.00	\$0.00	\$0.00	\$0.00
Level 3 - Secondary							
Program 120 - Special Education							
32-570-61-10-3-120-71120	Compensation-Instructional Salaries	3,418.15	2,500.00	.00	.00	.00	.00
32-570-61-10-3-120-72100	FICA	261.51	191.25	.00	.00	.00	.00
Program 120 - Special Education Totals		\$3,679.66	\$2,691.25	\$0.00	\$0.00	\$0.00	\$0.00
Level 3 - Secondary Totals		\$3,679.66	\$2,691.25	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function 10 - Classroom Instruction Totals		\$74,137.81	\$110,467.07	\$0.00	\$0.00	\$0.00	\$0.00
Function 61 - Instruction Totals		\$74,137.81	\$110,467.07	\$0.00	\$0.00	\$0.00	\$0.00
Locations 570 - ARP Flow Thru 84.027X Totals		\$74,137.81	\$110,467.07	\$0.00	\$0.00	\$0.00	\$0.00



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Fund 32 - School Grants Fund							
EXPENSE							
Locations 580 - Emergency Connectivity 32.009							
Function 68 - Technology							
Sub-Function 10 - Classroom Instruction							
Level 9 - District Wide							
Program 800 - Technology							
32-580-68-10-9-800-76545	Technology Repair and Replace	648,725.00	.00	.00	.00	.00	.00
	Program 800 - Technology Totals	\$648,725.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Level 9 - District Wide Totals	\$648,725.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Sub-Function 10 - Classroom Instruction Totals	\$648,725.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Function 68 - Technology Totals	\$648,725.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Locations 580 - Emergency Connectivity 32.009 Totals		\$648,725.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Locations 581 - Emergency Connectivity II 32.009							
Function 68 - Technology							
Sub-Function 10 - Classroom Instruction							
Level 9 - District Wide							
Program 800 - Technology							
32-581-68-10-9-800-76545	Technology Repair and Replace	459,675.00	.00	.00	.00	.00	.00
	Program 800 - Technology Totals	\$459,675.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Level 9 - District Wide Totals	\$459,675.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Sub-Function 10 - Classroom Instruction Totals	\$459,675.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Function 68 - Technology Totals	\$459,675.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Locations 581 - Emergency Connectivity II 32.009 Totals		\$459,675.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Locations 582 - Emergency ConnectivityIII 32.009							
Function 68 - Technology							
Sub-Function 10 - Classroom Instruction							
Level 9 - District Wide							
Program 800 - Technology							
32-582-68-10-9-800-76545	Technology Repair and Replace	.00	.00	30,000.00	.00	.00	.00
	Program 800 - Technology Totals	\$0.00	\$0.00	\$30,000.00	\$0.00	\$0.00	\$0.00
	Level 9 - District Wide Totals	\$0.00	\$0.00	\$30,000.00	\$0.00	\$0.00	\$0.00
	Sub-Function 10 - Classroom Instruction Totals	\$0.00	\$0.00	\$30,000.00	\$0.00	\$0.00	\$0.00
	Function 68 - Technology Totals	\$0.00	\$0.00	\$30,000.00	\$0.00	\$0.00	\$0.00
Locations 582 - Emergency ConnectivityIII 32.009 Totals		\$0.00	\$0.00	\$30,000.00	\$0.00	\$0.00	\$0.00



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Fund 32 - School Grants Fund							
EXPENSE							
Locations 590 - ARP Homeless II C&Y 84.425W							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 3 - Secondary							
Program 110 - Regular Instruction							
32-590-61-10-3-110-73037 Contractual Services - Other		.00	300.00	.00	.00	.00	.00
Program 110 - Regular Instruction Totals		\$0.00	\$300.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 3 - Secondary Totals		\$0.00	\$300.00	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function 10 - Classroom Instruction Totals		\$0.00	\$300.00	\$0.00	\$0.00	\$0.00	\$0.00
Function 61 - Instruction Totals		\$0.00	\$300.00	\$0.00	\$0.00	\$0.00	\$0.00
Function 63 - Pupil Transportation							
Sub-Function 63 - Pupil Transportation							
Level 9 - District Wide							
Program 320 - Vehicle Operation Services							
32-590-63-63-9-320-71170 Compensation-Bus Drivers		7,751.80	.00	.00	.00	.00	.00
32-590-63-63-9-320-72100 FICA		593.01	.00	.00	.00	.00	.00
32-590-63-63-9-320-73420 Private Carrier Transportation		.00	88.20	.00	.00	.00	.00
Program 320 - Vehicle Operation Services Totals		\$8,344.81	\$88.20	\$0.00	\$0.00	\$0.00	\$0.00
Program 330 - Transportation Monitoring Svcs							
32-590-63-63-9-330-71172 Compensation-Bus Aides		.00	6,601.45	.00	.00	.00	.00
32-590-63-63-9-330-72100 FICA		.00	505.01	.00	.00	.00	.00
Program 330 - Transportation Monitoring Svcs Totals		\$0.00	\$7,106.46	\$0.00	\$0.00	\$0.00	\$0.00
Level 9 - District Wide Totals		\$8,344.81	\$7,194.66	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function 63 - Pupil Transportation Totals		\$8,344.81	\$7,194.66	\$0.00	\$0.00	\$0.00	\$0.00
Function 63 - Pupil Transportation Totals		\$8,344.81	\$7,194.66	\$0.00	\$0.00	\$0.00	\$0.00
Locations 590 - ARP Homeless II C&Y 84.425W Totals		\$8,344.81	\$7,494.66	\$0.00	\$0.00	\$0.00	\$0.00



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Fund 32 - School Grants Fund							
EXPENSE							
Locations 600 - ARP ESSER III Set-Aside 84.425U							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 2 - Elementary							
Program 166 - Before and After School Program							
32-600-61-10-2-166-71120 Compensation-Instructional Salaries		.00	.00	.00	6,000.00	.00	(6,000.00)
32-600-61-10-2-166-72100 FICA		.00	.00	.00	459.00	.00	(459.00)
Program 166 - Before and After School		\$0.00	\$0.00	\$0.00	\$6,459.00	\$0.00	(\$6,459.00)
Program Totals							
Level 2 - Elementary Totals		\$0.00	\$0.00	\$0.00	\$6,459.00	\$0.00	(\$6,459.00)
Level 3 - Secondary							
Program 166 - Before and After School Program							
32-600-61-10-3-166-71120 Compensation-Instructional Salaries		456.50	1,578.50	3,259.00	.00	.00	.00
32-600-61-10-3-166-72100 FICA		34.92	120.80	249.31	.00	.00	.00
Program 166 - Before and After School		\$491.42	\$1,699.30	\$3,508.31	\$0.00	\$0.00	\$0.00
Program Totals							
Level 3 - Secondary Totals		\$491.42	\$1,699.30	\$3,508.31	\$0.00	\$0.00	\$0.00
Level 4 - Middle							
Program 166 - Before and After School Program							
32-600-61-10-4-166-71120 Compensation-Instructional Salaries		258.50	2,447.50	10,648.00	.00	.00	.00
32-600-61-10-4-166-72100 FICA		19.79	187.29	810.89	.00	.00	.00
Program 166 - Before and After School		\$278.29	\$2,634.79	\$11,458.89	\$0.00	\$0.00	\$0.00
Program Totals							
Level 4 - Middle Totals		\$278.29	\$2,634.79	\$11,458.89	\$0.00	\$0.00	\$0.00
Level 6 - Summer							
Program 165 - Addressing Unfinished Learning							
32-600-61-10-6-165-71120 Compensation-Instructional Salaries		12,302.50	48,755.00	84,022.68	76,955.00	.00	(76,955.00)
32-600-61-10-6-165-72100 FICA		941.15	3,729.76	6,593.02	5,888.00	.00	(5,888.00)
32-600-61-10-6-165-72210 VRS Pension Contribution		.00	.00	4,364.05	.00	.00	.00
32-600-61-10-6-165-72300 Group Health and Dental Insurance		.00	.00	166.00	.00	.00	.00
32-600-61-10-6-165-72400 VRS Group Life Insurance		.00	.00	291.96	.00	.00	.00



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Fund 32 - School Grants Fund							
EXPENSE							
Locations 600 - ARP ESSER III Set-Aside 84.425U							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 6 - Summer							
Program 165 - Addressing Unfinished Learning							
32-600-61-10-6-165-72750	VRS Retiree Health Care Credit	.00	.00	263.65	.00	.00	.00
32-600-61-10-6-165-73037	Contractual Services - Other	30,963.00	33,475.00	45,631.92	57,801.00	.00	(57,801.00)
Program 165 - Addressing Unfinished Learning Totals		\$44,206.65	\$85,959.76	\$141,333.28	\$140,644.00	\$0.00	(\$140,644.00)
Program 167 - Summer Programs							
32-600-61-10-6-167-71120	Compensation-Instructional Salaries	.00	.00	92,966.00	83,946.00	.00	(83,946.00)
32-600-61-10-6-167-72100	FICA	.00	.00	7,111.96	6,422.00	.00	(6,422.00)
Program 167 - Summer Programs Totals		\$0.00	\$0.00	\$100,077.96	\$90,368.00	\$0.00	(\$90,368.00)
Level 6 - Summer Totals		\$44,206.65	\$85,959.76	\$241,411.24	\$231,012.00	\$0.00	(\$231,012.00)
Sub-Function 10 - Classroom Instruction Totals		\$44,976.36	\$90,293.85	\$256,378.44	\$237,471.00	\$0.00	(\$237,471.00)
Function 61 - Instruction Totals		\$44,976.36	\$90,293.85	\$256,378.44	\$237,471.00	\$0.00	(\$237,471.00)
Locations 600 - ARP ESSER III Set-Aside 84.425U Totals		\$44,976.36	\$90,293.85	\$256,378.44	\$237,471.00	\$0.00	(\$237,471.00)
Locations 610 - ARPA CSLFRF Ventilation 21.027							
Function 64 - Operation & Maintenance							
Sub-Function 64 - Operation & Maintenance							
Level 9 - District Wide							
Program 420 - Building Services							
32-610-64-64-9-420-73180	Repair/Maint - Other Contracted	50,080.00	159,536.15	163,208.85	.00	.00	.00
32-610-64-64-9-420-78020	Furniture & Equipment >\$5,000	.00	232,348.00	144,781.00	.00	.00	.00
Program 420 - Building Services Totals		\$50,080.00	\$391,884.15	\$307,989.85	\$0.00	\$0.00	\$0.00
Level 9 - District Wide Totals		\$50,080.00	\$391,884.15	\$307,989.85	\$0.00	\$0.00	\$0.00
Sub-Function 64 - Operation & Maintenance Totals		\$50,080.00	\$391,884.15	\$307,989.85	\$0.00	\$0.00	\$0.00
Function 64 - Operation & Maintenance Totals		\$50,080.00	\$391,884.15	\$307,989.85	\$0.00	\$0.00	\$0.00
Locations 610 - ARPA CSLFRF Ventilation 21.027 Totals		\$50,080.00	\$391,884.15	\$307,989.85	\$0.00	\$0.00	\$0.00



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Fund 32 - School Grants Fund							
EXPENSE							
Locations 620 - ESSER II Postsecondary SpEd Supp							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 3 - Secondary							
Program 120 - Special Education							
32-620-61-10-3-120-71120	Compensation-Instructional Salaries	8,954.28	.00	.00	.00	.00	.00
32-620-61-10-3-120-72100	FICA	664.70	.00	.00	.00	.00	.00
32-620-61-10-3-120-72210	VRS Pension Contribution	1,079.10	.00	.00	.00	.00	.00
32-620-61-10-3-120-72220	VRS Hybrid Pension Contribution	378.27	.00	.00	.00	.00	.00
32-620-61-10-3-120-72300	Group Health and Dental Insurance	1,006.03	.00	.00	.00	.00	.00
32-620-61-10-3-120-72400	VRS Group Life Insurance	117.50	.00	.00	.00	.00	.00
32-620-61-10-3-120-72510	Hybrid Disability Insurance	5.40	.00	.00	.00	.00	.00
32-620-61-10-3-120-72750	VRS Retiree Health Care Credit	106.10	.00	.00	.00	.00	.00
32-620-61-10-3-120-73280	Therapeutic Service - Sp Ed - Speech Therapy	525.33	.00	.00	.00	.00	.00
Program 120 - Special Education Totals		\$12,836.71	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 3 - Secondary Totals		\$12,836.71	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function 10 - Classroom Instruction Totals		\$12,836.71	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Function 61 - Instruction Totals		\$12,836.71	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Locations 620 - ESSER II Postsecondary SpEd Supp Totals		\$12,836.71	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Locations 630 - DCJS Digital Mapping Grant							
Function 64 - Operation & Maintenance							
Sub-Function 64 - Operation & Maintenance							
Level 9 - District Wide							
Program 420 - Building Services							
32-630-64-64-9-420-73180	Repair/Maint - Other Contracted	.00	19,723.00	.00	.00	.00	.00
Program 420 - Building Services Totals		\$0.00	\$19,723.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 9 - District Wide Totals		\$0.00	\$19,723.00	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function 64 - Operation & Maintenance Totals		\$0.00	\$19,723.00	\$0.00	\$0.00	\$0.00	\$0.00
Function 64 - Operation & Maintenance Totals		\$0.00	\$19,723.00	\$0.00	\$0.00	\$0.00	\$0.00
Locations 630 - DCJS Digital Mapping Grant Totals		\$0.00	\$19,723.00	\$0.00	\$0.00	\$0.00	\$0.00



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Fund 32 - School Grants Fund							
EXPENSE							
Locations 640 - School-Based Health 93.354							
Function 62 - Administration, Attend. & Health							
Sub-Function 62 - Admin, Attend. & Health							
Level 9 - District Wide							
Program 222 - Health Services							
32-640-62-9-222-71131 Compensation-School Nurses		.00	20,005.10	.00	19,990.00	.00	(19,990.00)
32-640-62-9-222-72100 FICA		.00	1,531.80	.00	1,529.00	.00	(1,529.00)
32-640-62-9-222-72210 VRS Pension Contribution		.00	.00	.00	3,322.00	.00	(3,322.00)
32-640-62-9-222-72220 VRS Hybrid Pension Contribution		.00	3,164.16	.00	.00	.00	.00
32-640-62-9-222-72300 Group Health and Dental Insurance		.00	3,591.24	.00	2,574.00	.00	(2,574.00)
32-640-62-9-222-72400 VRS Group Life Insurance		.00	255.12	.00	268.00	.00	(268.00)
32-640-62-9-222-72510 Hybrid Disability Insurance		.00	45.32	.00	.00	.00	.00
32-640-62-9-222-72750 VRS Retiree Health Care Credit		.00	230.36	.00	242.00	.00	(242.00)
32-640-62-9-222-73037 Contractual Services - Other		.00	750.00	.00	3,780.00	.00	(3,780.00)
32-640-62-9-222-73255 Professional Development		.00	930.00	19,607.88	24,548.00	.00	(24,548.00)
32-640-62-9-222-76045 Furniture and Equip <\$5,000		.00	1,422.23	28,471.79	23,752.00	.00	(23,752.00)
Program 222 - Health Services Totals		\$0.00	\$31,925.33	\$48,079.67	\$80,005.00	\$0.00	(\$80,005.00)
Level 9 - District Wide Totals		\$0.00	\$31,925.33	\$48,079.67	\$80,005.00	\$0.00	(\$80,005.00)
Sub-Function 62 - Admin, Attend. & Health Totals		\$0.00	\$31,925.33	\$48,079.67	\$80,005.00	\$0.00	(\$80,005.00)
Function 62 - Administration, Attend. & Health Totals		\$0.00	\$31,925.33	\$48,079.67	\$80,005.00	\$0.00	(\$80,005.00)
Locations 640 - School-Based Health 93.354 Totals		\$0.00	\$31,925.33	\$48,079.67	\$80,005.00	\$0.00	(\$80,005.00)



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Fund 32 - School Grants Fund							
EXPENSE							
Locations 650 - Epidem & Lab Capacity 93.323							
Function 62 - Administration, Attend. & Health							
Sub-Function 62 - Admin, Attend. & Health							
Level 9 - District Wide							
Program 222 - Health Services							
32-650-62-9-222-76045 Furniture and Equip <\$5,000		.00	16,928.27	.00	.00	.00	.00
Program 222 - Health Services Totals		\$0.00	\$16,928.27	\$0.00	\$0.00	\$0.00	\$0.00
Level 9 - District Wide Totals		\$0.00	\$16,928.27	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function 62 - Admin, Attend. & Health Totals		\$0.00	\$16,928.27	\$0.00	\$0.00	\$0.00	\$0.00
Function 62 - Administration, Attend. & Health Totals		\$0.00	\$16,928.27	\$0.00	\$0.00	\$0.00	\$0.00
Locations 650 - Epidem & Lab Capacity 93.323 Totals		\$0.00	\$16,928.27	\$0.00	\$0.00	\$0.00	\$0.00
Locations 660 - Community Schools Grant 84.215J							
Function 62 - Administration, Attend. & Health							
Sub-Function 62 - Admin, Attend. & Health							
Level 9 - District Wide							
Program 222 - Health Services							
32-660-62-9-222-73037 Contractual Services - Other		.00	1,811.72	129,016.64	123,188.00	.00	(123,188.00)
32-660-62-9-222-76435 Supplies - Instructional		.00	.00	2,171.64	8,000.00	.00	(8,000.00)
Program 222 - Health Services Totals		\$0.00	\$1,811.72	\$131,188.28	\$131,188.00	\$0.00	(\$131,188.00)
Level 9 - District Wide Totals		\$0.00	\$1,811.72	\$131,188.28	\$131,188.00	\$0.00	(\$131,188.00)
Sub-Function 62 - Admin, Attend. & Health Totals		\$0.00	\$1,811.72	\$131,188.28	\$131,188.00	\$0.00	(\$131,188.00)
Function 62 - Administration, Attend. & Health Totals		\$0.00	\$1,811.72	\$131,188.28	\$131,188.00	\$0.00	(\$131,188.00)
Locations 660 - Community Schools Grant 84.215J Totals		\$0.00	\$1,811.72	\$131,188.28	\$131,188.00	\$0.00	(\$131,188.00)
Locations 670 - SBMH2-Yr1 84.184H							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 3 - Secondary							
Program 110 - Regular Instruction							
32-670-61-10-3-110-71665 Bonus Payments To Teachers		.00	.00	2,500.00	1,000.00	.00	(1,000.00)



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G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs Adopted
Fund 32 - School Grants Fund							
EXPENSE							
Locations 670 - SBMH2-Yr1 84.184H							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 3 - Secondary							
Program 110 - Regular Instruction							
32-670-61-10-3-110-72100 FICA		.00	.00	191.25	77.00	.00	(77.00)
Program 110 - Regular Instruction Totals		\$0.00	\$0.00	\$2,691.25	\$1,077.00	\$0.00	(\$1,077.00)
Level 3 - Secondary Totals		\$0.00	\$0.00	\$2,691.25	\$1,077.00	\$0.00	(\$1,077.00)
Sub-Function 10 - Classroom Instruction Totals		\$0.00	\$0.00	\$2,691.25	\$1,077.00	\$0.00	(\$1,077.00)
Sub-Function 21 - Student Guidance							
Level 2 - Elementary							
Program 110 - Regular Instruction							
32-670-61-21-2-110-71124 Compensation-Guidance Counselors		.00	.00	36,038.24	57,000.00	37,322.00	(19,678.00)
32-670-61-21-2-110-71665 Bonus Payments To Teachers		.00	.00	12,500.00	.00	.00	.00
32-670-61-21-2-110-72100 FICA		.00	.00	3,291.11	4,361.00	2,862.00	(1,499.00)
32-670-61-21-2-110-72210 VRS Pension Contribution		.00	.00	3,632.40	9,473.00	.00	(9,473.00)
32-670-61-21-2-110-72220 VRS Hybrid Pension Contribution		.00	.00	1,738.80	.00	6,824.00	6,824.00
32-670-61-21-2-110-72300 Group Health and Dental Insurance		.00	.00	4,657.44	3,394.00	.00	(3,394.00)
32-670-61-21-2-110-72400 VRS Group Life Insurance		.00	.00	433.10	764.00	537.00	(227.00)
32-670-61-21-2-110-72510 Hybrid Disability Insurance		.00	.00	24.92	.00	108.00	108.00
32-670-61-21-2-110-72750 VRS Retiree Health Care Credit		.00	.00	391.00	690.00	550.00	(140.00)
32-670-61-21-2-110-75802 Dues		.00	.00	250.00	.00	.00	.00
32-670-61-21-2-110-76435 Supplies - Instructional		.00	.00	.00	1,473.00	1,473.00	.00
Program 110 - Regular Instruction Totals		\$0.00	\$0.00	\$62,957.01	\$77,155.00	\$49,676.00	(\$27,479.00)
Level 2 - Elementary Totals		\$0.00	\$0.00	\$62,957.01	\$77,155.00	\$49,676.00	(\$27,479.00)



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Fund 32 - School Grants Fund							
EXPENSE							
Locations 670 - SBMH2-Yr1 84.184H							
Function 61 - Instruction							
Sub-Function 21 - Student Guidance							
Level 3 - Secondary							
Program 110 - Regular Instruction							
32-670-61-21-3-110-71124	Compensation-Guidance Counselors	.00	.00	.00	.00	37,684.00	37,684.00
32-670-61-21-3-110-71665	Bonus Payments To Teachers	.00	.00	10,000.00	19,800.00	1,000.00	(18,800.00)
32-670-61-21-3-110-72100	FICA	.00	.00	765.00	1,515.00	2,889.00	1,374.00
32-670-61-21-3-110-72220	VRS Hybrid Pension Contribution	.00	.00	.00	.00	6,908.00	6,908.00
32-670-61-21-3-110-72400	VRS Group Life Insurance	.00	.00	.00	.00	542.00	542.00
32-670-61-21-3-110-72510	Hybrid Disability Insurance	.00	.00	.00	.00	109.00	109.00
32-670-61-21-3-110-72750	VRS Retiree Health Care Credit	.00	.00	.00	.00	555.00	555.00
32-670-61-21-3-110-75802	Dues	.00	.00	391.75	.00	.00	.00
Program 110 - Regular Instruction Totals		\$0.00	\$0.00	\$11,156.75	\$21,315.00	\$49,687.00	\$28,372.00
Level 3 - Secondary Totals		\$0.00	\$0.00	\$11,156.75	\$21,315.00	\$49,687.00	\$28,372.00
Level 4 - Middle							
Program 110 - Regular Instruction							
32-670-61-21-4-110-71124	Compensation-Guidance Counselors	.00	.00	.00	.00	12,561.00	12,561.00
32-670-61-21-4-110-71665	Bonus Payments To Teachers	.00	.00	7,500.00	.00	.00	.00
32-670-61-21-4-110-72100	FICA	.00	.00	573.75	.00	963.00	963.00
32-670-61-21-4-110-72220	VRS Hybrid Pension Contribution	.00	.00	.00	.00	2,302.00	2,302.00
32-670-61-21-4-110-72400	VRS Group Life Insurance	.00	.00	.00	.00	181.00	181.00
32-670-61-21-4-110-72510	Hybrid Disability Insurance	.00	.00	.00	.00	36.00	36.00
32-670-61-21-4-110-72750	VRS Retiree Health Care Credit	.00	.00	.00	.00	185.00	185.00
32-670-61-21-4-110-75802	Dues	.00	.00	136.75	.00	.00	.00
Program 110 - Regular Instruction Totals		\$0.00	\$0.00	\$8,210.50	\$0.00	\$16,228.00	\$16,228.00
Level 4 - Middle Totals		\$0.00	\$0.00	\$8,210.50	\$0.00	\$16,228.00	\$16,228.00
Sub-Function 21 - Student Guidance Totals		\$0.00	\$0.00	\$82,324.26	\$98,470.00	\$115,591.00	\$17,121.00



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Fund 32 - School Grants Fund							
EXPENSE							
Locations 670 - SBMH2-Yr1 84.184H							
Function 61 - Instruction							
Sub-Function 22 - Student Social Worker							
Level 2 - Elementary							
Program 110 - Regular Instruction							
32-670-61-22-2-110-71120	Compensation-Instructional Salaries	.00	.00	9,090.42	49,500.00	15,337.00	(34,163.00)
32-670-61-22-2-110-71665	Bonus Payments To Teachers	.00	.00	5,000.00	.00	.00	.00
32-670-61-22-2-110-72100	FICA	.00	.00	1,070.06	3,787.00	1,159.00	(2,628.00)
32-670-61-22-2-110-72210	VRS Pension Contribution	.00	.00	1,371.98	8,227.00	2,615.00	(5,612.00)
32-670-61-22-2-110-72300	Group Health and Dental Insurance	.00	.00	1,193.15	.00	1,903.00	1,903.00
32-670-61-22-2-110-72400	VRS Group Life Insurance	.00	.00	110.60	663.00	222.00	(441.00)
32-670-61-22-2-110-72750	VRS Retiree Health Care Credit	.00	.00	99.91	599.00	220.00	(379.00)
Program 110 - Regular Instruction Totals		\$0.00	\$0.00	\$17,936.12	\$62,776.00	\$21,456.00	(\$41,320.00)
Program 120 - Special Education							
32-670-61-22-2-120-71120	Compensation-Instructional Salaries	.00	.00	5,977.28	.00	9,860.00	9,860.00
32-670-61-22-2-120-72100	FICA	.00	.00	452.11	.00	745.00	745.00
32-670-61-22-2-120-72210	VRS Pension Contribution	.00	.00	909.06	.00	1,681.00	1,681.00
32-670-61-22-2-120-72300	Group Health and Dental Insurance	.00	.00	784.56	.00	1,224.00	1,224.00
32-670-61-22-2-120-72400	VRS Group Life Insurance	.00	.00	73.32	.00	140.00	140.00
32-670-61-22-2-120-72750	VRS Retiree Health Care Credit	.00	.00	66.18	.00	143.00	143.00
Program 120 - Special Education Totals		\$0.00	\$0.00	\$8,262.51	\$0.00	\$13,793.00	\$13,793.00
Level 2 - Elementary Totals		\$0.00	\$0.00	\$26,198.63	\$62,776.00	\$35,249.00	(\$27,527.00)
Level 3 - Secondary							
Program 110 - Regular Instruction							
32-670-61-22-3-110-71120	Compensation-Instructional Salaries	.00	.00	8,592.36	.00	13,146.00	13,146.00
32-670-61-22-3-110-71665	Bonus Payments To Teachers	.00	.00	2,500.00	.00	.00	.00
32-670-61-22-3-110-72100	FICA	.00	.00	841.25	.00	993.00	993.00
32-670-61-22-3-110-72210	VRS Pension Contribution	.00	.00	1,338.31	.00	2,242.00	2,242.00



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Fund 32 - School Grants Fund							
EXPENSE							
Locations 670 - SBMH2-Yr1 84.184H							
Function 61 - Instruction							
Sub-Function 22 - Student Social Worker							
Level 3 - Secondary							
Program 110 - Regular Instruction							
32-670-61-22-3-110-72300	Group Health and Dental Insurance	.00	.00	1,127.78	.00	1,632.00	1,632.00
32-670-61-22-3-110-72400	VRS Group Life Insurance	.00	.00	107.89	.00	186.00	186.00
32-670-61-22-3-110-72750	VRS Retiree Health Care Credit	.00	.00	97.46	.00	190.00	190.00
Program 110 - Regular Instruction Totals		\$0.00	\$0.00	\$14,605.05	\$0.00	\$18,389.00	\$18,389.00
Program 120 - Special Education							
32-670-61-22-3-120-71120	Compensation-Instructional Salaries	.00	.00	5,977.28	.00	9,860.00	9,860.00
32-670-61-22-3-120-72100	FICA	.00	.00	452.17	.00	745.00	745.00
32-670-61-22-3-120-72210	VRS Pension Contribution	.00	.00	909.11	.00	1,681.00	1,681.00
32-670-61-22-3-120-72300	Group Health and Dental Insurance	.00	.00	784.53	.00	1,224.00	1,224.00
32-670-61-22-3-120-72400	VRS Group Life Insurance	.00	.00	73.31	.00	140.00	140.00
32-670-61-22-3-120-72750	VRS Retiree Health Care Credit	.00	.00	66.07	.00	143.00	143.00
Program 120 - Special Education Totals		\$0.00	\$0.00	\$8,262.47	\$0.00	\$13,793.00	\$13,793.00
Level 3 - Secondary Totals		\$0.00	\$0.00	\$22,867.52	\$0.00	\$32,182.00	\$32,182.00
Sub-Function 22 - Student Social Worker Totals		\$0.00	\$0.00	\$49,066.15	\$62,776.00	\$67,431.00	\$4,655.00
Sub-Function 31 - Instr. Sup. - Improve. of Instr.							
Level 2 - Elementary							
Program 120 - Special Education							
32-670-61-31-2-120-71110	Compensation-Administrative	.00	.00	13,262.92	.00	.00	.00
32-670-61-31-2-120-72100	FICA	.00	.00	1,014.50	.00	.00	.00
32-670-61-31-2-120-72210	VRS Pension Contribution	.00	.00	2,204.50	.00	.00	.00
32-670-61-31-2-120-72400	VRS Group Life Insurance	.00	.00	177.50	.00	.00	.00



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Fund 32 - School Grants Fund							
EXPENSE							
Locations 670 - SBMH2-Yr1 84.184H							
Function 61 - Instruction							
Sub-Function 31 - Instr. Sup. - Improve. of Instr.							
Level 2 - Elementary							
Program 120 - Special Education							
32-670-61-31-2-120-72750	VRS Retiree Health Care Credit	.00	.00	160.00	.00	.00	.00
Program 120 - Special Education Totals		\$0.00	\$0.00	\$16,819.42	\$0.00	\$0.00	\$0.00
Level 2 - Elementary Totals		\$0.00	\$0.00	\$16,819.42	\$0.00	\$0.00	\$0.00
Level 3 - Secondary							
Program 120 - Special Education							
32-670-61-31-3-120-71110	Compensation-Administrative	.00	.00	13,262.91	.00	.00	.00
32-670-61-31-3-120-72100	FICA	.00	.00	1,014.50	.00	.00	.00
32-670-61-31-3-120-72210	VRS Pension Contribution	.00	.00	2,204.50	.00	.00	.00
32-670-61-31-3-120-72400	VRS Group Life Insurance	.00	.00	177.50	.00	.00	.00
32-670-61-31-3-120-72750	VRS Retiree Health Care Credit	.00	.00	160.00	.00	.00	.00
Program 120 - Special Education Totals		\$0.00	\$0.00	\$16,819.41	\$0.00	\$0.00	\$0.00
Level 3 - Secondary Totals		\$0.00	\$0.00	\$16,819.41	\$0.00	\$0.00	\$0.00
Sub-Function 31 - Instr. Sup. - Improve. of Instr. Totals		\$0.00	\$0.00	\$33,638.83	\$0.00	\$0.00	\$0.00
Function 61 - Instruction Totals		\$0.00	\$0.00	\$167,720.49	\$162,323.00	\$183,022.00	\$20,699.00
Function 62 - Administration, Attend. & Health							
Sub-Function 62 - Admin, Attend. & Health							
Level 9 - District Wide							
Program 212 - Exec Admin Services							
32-670-62-9-212-73035	Consultants	.00	.00	39,090.00	25,500.00	11,642.00	(13,858.00)



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Fund 32 - School Grants Fund							
EXPENSE							
Locations 670 - SBMH2-Yr1 84.184H							
Function 62 - Administration, Attend. & Health							
Sub-Function 62 - Admin, Attend. & Health							
Level 9 - District Wide							
Program 212 - Exec Admin Services							
32-670-62-9-212-75530	Travel - Other	.00	.00	.00	.00	3,700.00	3,700.00
Program 212 - Exec Admin Services Totals		\$0.00	\$0.00	\$39,090.00	\$25,500.00	\$15,342.00	(\$10,158.00)
Program 223 - Psych Services							
32-670-62-9-223-71655	Compensation - Stipends For PD	.00	.00	6,450.00	.00	.00	.00
32-670-62-9-223-71665	Bonus Payments To Teachers	.00	.00	7,500.00	.00	.00	.00
32-670-62-9-223-72100	FICA	.00	.00	1,067.27	.00	.00	.00
32-670-62-9-223-75530	Travel - Other	.00	.00	15,049.72	7,000.00	7,000.00	.00
Program 223 - Psych Services Totals		\$0.00	\$0.00	\$30,066.99	\$7,000.00	\$7,000.00	\$0.00
Level 9 - District Wide Totals		\$0.00	\$0.00	\$69,156.99	\$32,500.00	\$22,342.00	(\$10,158.00)
Sub-Function 62 - Admin, Attend. & Health Totals		\$0.00	\$0.00	\$69,156.99	\$32,500.00	\$22,342.00	(\$10,158.00)
Function 62 - Administration, Attend. & Health Totals		\$0.00	\$0.00	\$69,156.99	\$32,500.00	\$22,342.00	(\$10,158.00)
Function 68 - Technology							
Sub-Function 21 - Student Guidance							
Level 9 - District Wide							
Program 800 - Technology							
32-670-68-21-9-800-71665	Bonus Payments To Teachers	.00	.00	2,500.00	1,000.00	1,000.00	.00
32-670-68-21-9-800-72100	FICA	.00	.00	191.25	77.00	77.00	.00
Program 800 - Technology Totals		\$0.00	\$0.00	\$2,691.25	\$1,077.00	\$1,077.00	\$0.00
Level 9 - District Wide Totals		\$0.00	\$0.00	\$2,691.25	\$1,077.00	\$1,077.00	\$0.00
Sub-Function 21 - Student Guidance Totals		\$0.00	\$0.00	\$2,691.25	\$1,077.00	\$1,077.00	\$0.00
Function 68 - Technology Totals		\$0.00	\$0.00	\$2,691.25	\$1,077.00	\$1,077.00	\$0.00
Locations 670 - SBMH2-Yr1 84.184H Totals		\$0.00	\$0.00	\$239,568.73	\$195,900.00	\$206,441.00	\$10,541.00



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Fund 32 - School Grants Fund							
EXPENSE							
Locations 680 - ALL in Tutoring							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 2 - Elementary							
Program 110 - Regular Instruction							
32-680-61-10-2-110-71120	Compensation-Instructional Salaries	.00	.00	162,565.66	.00	.00	.00
32-680-61-10-2-110-72100	FICA	.00	.00	12,028.39	.00	.00	.00
32-680-61-10-2-110-72210	VRS Pension Contribution	.00	.00	20,830.20	.00	.00	.00
32-680-61-10-2-110-72220	VRS Hybrid Pension Contribution	.00	.00	5,829.05	.00	.00	.00
32-680-61-10-2-110-72300	Group Health and Dental Insurance	.00	.00	20,275.02	.00	.00	.00
32-680-61-10-2-110-72400	VRS Group Life Insurance	.00	.00	2,149.39	.00	.00	.00
32-680-61-10-2-110-72510	Hybrid Disability Insurance	.00	.00	83.45	.00	.00	.00
32-680-61-10-2-110-72750	VRS Retiree Health Care Credit	.00	.00	1,940.88	.00	.00	.00
32-680-61-10-2-110-76130	Textbooks	.00	.00	247,715.61	.00	.00	.00
32-680-61-10-2-110-76435	Supplies - Instructional	.00	.00	1,915.24	.00	.00	.00
Program 110 - Regular Instruction Totals		\$0.00	\$0.00	\$475,332.89	\$0.00	\$0.00	\$0.00
Program 120 - Special Education							
32-680-61-10-2-120-71146	Compensation - ELL	.00	.00	33,287.40	65,000.00	.00	(65,000.00)
32-680-61-10-2-120-72100	FICA	.00	.00	2,548.21	4,973.00	.00	(4,973.00)
32-680-61-10-2-120-72210	VRS Pension Contribution	.00	.00	.00	10,803.00	.00	(10,803.00)
32-680-61-10-2-120-72220	VRS Hybrid Pension Contribution	.00	.00	5,732.93	.00	.00	.00
32-680-61-10-2-120-72300	Group Health and Dental Insurance	.00	.00	.00	9,407.00	.00	(9,407.00)
32-680-61-10-2-120-72400	VRS Group Life Insurance	.00	.00	462.22	871.00	.00	(871.00)
32-680-61-10-2-120-72510	Hybrid Disability Insurance	.00	.00	82.07	.00	.00	.00
32-680-61-10-2-120-72750	VRS Retiree Health Care Credit	.00	.00	417.40	787.00	.00	(787.00)
Program 120 - Special Education Totals		\$0.00	\$0.00	\$42,530.23	\$91,841.00	\$0.00	(\$91,841.00)
Level 2 - Elementary Totals		\$0.00	\$0.00	\$517,863.12	\$91,841.00	\$0.00	(\$91,841.00)



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G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs Adopted
Fund 32 - School Grants Fund							
EXPENSE							
Locations 680 - ALL in Tutoring							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 3 - Secondary							
Program 110 - Regular Instruction							
32-680-61-10-3-110-71120	Compensation-Instructional Salaries	.00	.00	1,800.00	.00	.00	.00
32-680-61-10-3-110-72100	FICA	.00	.00	137.70	.00	.00	.00
Program 110 - Regular Instruction Totals		\$0.00	\$0.00	\$1,937.70	\$0.00	\$0.00	\$0.00
Program 121 - Alternative Education							
32-680-61-10-3-121-71120	Compensation-Instructional Salaries	.00	.00	41,926.86	65,000.00	.00	(65,000.00)
32-680-61-10-3-121-72100	FICA	.00	.00	3,149.99	4,973.00	.00	(4,973.00)
32-680-61-10-3-121-72210	VRS Pension Contribution	.00	.00	6,501.73	10,803.00	.00	(10,803.00)
32-680-61-10-3-121-72300	Group Health and Dental Insurance	.00	.00	5,884.02	9,407.00	.00	(9,407.00)
32-680-61-10-3-121-72400	VRS Group Life Insurance	.00	.00	524.22	871.00	.00	(871.00)
32-680-61-10-3-121-72750	VRS Retiree Health Care Credit	.00	.00	473.34	787.00	.00	(787.00)
Program 121 - Alternative Education Totals		\$0.00	\$0.00	\$58,460.16	\$91,841.00	\$0.00	(\$91,841.00)
Level 3 - Secondary Totals		\$0.00	\$0.00	\$60,397.86	\$91,841.00	\$0.00	(\$91,841.00)
Level 4 - Middle							
Program 110 - Regular Instruction							
32-680-61-10-4-110-71120	Compensation-Instructional Salaries	.00	.00	38,670.90	65,000.00	.00	(65,000.00)
32-680-61-10-4-110-72100	FICA	.00	.00	2,797.65	4,973.00	.00	(4,973.00)
32-680-61-10-4-110-72210	VRS Pension Contribution	.00	.00	4,166.05	10,803.00	.00	(10,803.00)
32-680-61-10-4-110-72300	Group Health and Dental Insurance	.00	.00	232.40	9,408.00	.00	(9,408.00)
32-680-61-10-4-110-72400	VRS Group Life Insurance	.00	.00	395.75	871.00	.00	(871.00)
32-680-61-10-4-110-72750	VRS Retiree Health Care Credit	.00	.00	357.35	787.00	.00	(787.00)
32-680-61-10-4-110-76435	Supplies - Instructional	.00	.00	4,528.76	10,062.00	.00	(10,062.00)
Program 110 - Regular Instruction Totals		\$0.00	\$0.00	\$51,148.86	\$101,904.00	\$0.00	(\$101,904.00)
Level 4 - Middle Totals		\$0.00	\$0.00	\$51,148.86	\$101,904.00	\$0.00	(\$101,904.00)
Sub-Function 10 - Classroom Instruction Totals		\$0.00	\$0.00	\$629,409.84	\$285,586.00	\$0.00	(\$285,586.00)



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G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs Adopted
Fund 32 - School Grants Fund							
EXPENSE							
Locations 680 - ALL in Tutoring							
Function 61 - Instruction							
Sub-Function 22 - Student Social Worker							
Level 2 - Elementary							
Program 110 - Regular Instruction							
32-680-61-22-2-110-71120	Compensation-Instructional Salaries	.00	.00	12,304.51	18,000.00	.00	(18,000.00)
32-680-61-22-2-110-72100	FICA	.00	.00	945.17	1,377.00	.00	(1,377.00)
32-680-61-22-2-110-72210	VRS Pension Contribution	.00	.00	2,118.66	2,992.00	.00	(2,992.00)
32-680-61-22-2-110-72300	Group Health and Dental Insurance	.00	.00	.00	2,822.00	.00	(2,822.00)
32-680-61-22-2-110-72400	VRS Group Life Insurance	.00	.00	170.82	241.00	.00	(241.00)
32-680-61-22-2-110-72750	VRS Retiree Health Care Credit	.00	.00	154.26	218.00	.00	(218.00)
Program 110 - Regular Instruction Totals		\$0.00	\$0.00	\$15,693.42	\$25,650.00	\$0.00	(\$25,650.00)
Program 120 - Special Education							
32-680-61-22-2-120-71120	Compensation-Instructional Salaries	.00	.00	8,193.01	12,000.00	.00	(12,000.00)
32-680-61-22-2-120-72100	FICA	.00	.00	629.32	918.00	.00	(918.00)
32-680-61-22-2-120-72210	VRS Pension Contribution	.00	.00	1,412.40	1,994.00	.00	(1,994.00)
32-680-61-22-2-120-72300	Group Health and Dental Insurance	.00	.00	.00	1,881.00	.00	(1,881.00)
32-680-61-22-2-120-72400	VRS Group Life Insurance	.00	.00	113.88	161.00	.00	(161.00)
32-680-61-22-2-120-72750	VRS Retiree Health Care Credit	.00	.00	102.84	145.00	.00	(145.00)
Program 120 - Special Education Totals		\$0.00	\$0.00	\$10,451.45	\$17,099.00	\$0.00	(\$17,099.00)
Level 2 - Elementary Totals		\$0.00	\$0.00	\$26,144.87	\$42,749.00	\$0.00	(\$42,749.00)
Level 3 - Secondary							
Program 110 - Regular Instruction							
32-680-61-22-3-110-71120	Compensation-Instructional Salaries	.00	.00	12,289.51	18,000.00	.00	(18,000.00)
32-680-61-22-3-110-72100	FICA	.00	.00	944.00	1,377.00	.00	(1,377.00)
32-680-61-22-3-110-72210	VRS Pension Contribution	.00	.00	2,118.66	2,992.00	.00	(2,992.00)
32-680-61-22-3-110-72300	Group Health and Dental Insurance	.00	.00	.00	2,822.00	.00	(2,822.00)
32-680-61-22-3-110-72400	VRS Group Life Insurance	.00	.00	170.82	241.00	.00	(241.00)



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G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs Adopted
Fund 32 - School Grants Fund							
EXPENSE							
Locations 680 - ALL in Tutoring							
Function 61 - Instruction							
Sub-Function 22 - Student Social Worker							
Level 3 - Secondary							
Program 110 - Regular Instruction							
32-680-61-22-3-110-72750	VRS Retiree Health Care Credit	.00	.00	154.26	218.00	.00	(218.00)
Program 110 - Regular Instruction Totals		\$0.00	\$0.00	\$15,677.25	\$25,650.00	\$0.00	(\$25,650.00)
Program 120 - Special Education							
32-680-61-22-3-120-71120	Compensation-Instructional Salaries	.00	.00	8,193.01	12,000.00	.00	(12,000.00)
32-680-61-22-3-120-72100	FICA	.00	.00	629.44	918.00	.00	(918.00)
32-680-61-22-3-120-72210	VRS Pension Contribution	.00	.00	1,412.40	1,994.00	.00	(1,994.00)
32-680-61-22-3-120-72300	Group Health and Dental Insurance	.00	.00	.00	1,881.00	.00	(1,881.00)
32-680-61-22-3-120-72400	VRS Group Life Insurance	.00	.00	113.88	161.00	.00	(161.00)
32-680-61-22-3-120-72750	VRS Retiree Health Care Credit	.00	.00	102.78	145.00	.00	(145.00)
Program 120 - Special Education Totals		\$0.00	\$0.00	\$10,451.51	\$17,099.00	\$0.00	(\$17,099.00)
Level 3 - Secondary Totals		\$0.00	\$0.00	\$26,128.76	\$42,749.00	\$0.00	(\$42,749.00)
Sub-Function 22 - Student Social Worker Totals		\$0.00	\$0.00	\$52,273.63	\$85,498.00	\$0.00	(\$85,498.00)
Function 61 - Instruction Totals		\$0.00	\$0.00	\$681,683.47	\$371,084.00	\$0.00	(\$371,084.00)
Function 63 - Pupil Transportation							
Sub-Function 63 - Pupil Transportation							
Level 9 - District Wide							
Program 320 - Vehicle Operation Services							
32-680-63-9-320-71170	Compensation-Bus Drivers	.00	.00	189.00	.00	.00	.00
32-680-63-9-320-72100	FICA	.00	.00	14.46	.00	.00	.00
Program 320 - Vehicle Operation Services Totals		\$0.00	\$0.00	\$203.46	\$0.00	\$0.00	\$0.00
Level 9 - District Wide Totals		\$0.00	\$0.00	\$203.46	\$0.00	\$0.00	\$0.00
Sub-Function 63 - Pupil Transportation Totals		\$0.00	\$0.00	\$203.46	\$0.00	\$0.00	\$0.00
Function 63 - Pupil Transportation Totals		\$0.00	\$0.00	\$203.46	\$0.00	\$0.00	\$0.00
Locations 680 - ALL in Tutoring Totals		\$0.00	\$0.00	\$681,886.93	\$371,084.00	\$0.00	(\$371,084.00)



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G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs Adopted
Fund 32 - School Grants Fund							
EXPENSE							
Locations 690 - Education-Homeless C&Y 84.196A							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 2 - Elementary							
Program 110 - Regular Instruction							
32-690-61-10-2-110-73037 Contractual Services - Other		.00	.00	16.67	.00	.00	.00
Program 110 - Regular Instruction Totals		\$0.00	\$0.00	\$16.67	\$0.00	\$0.00	\$0.00
Level 2 - Elementary Totals		\$0.00	\$0.00	\$16.67	\$0.00	\$0.00	\$0.00
Level 3 - Secondary							
Program 110 - Regular Instruction							
32-690-61-10-3-110-73037 Contractual Services - Other		.00	.00	16.67	.00	.00	.00
Program 110 - Regular Instruction Totals		\$0.00	\$0.00	\$16.67	\$0.00	\$0.00	\$0.00
Level 3 - Secondary Totals		\$0.00	\$0.00	\$16.67	\$0.00	\$0.00	\$0.00
Level 4 - Middle							
Program 110 - Regular Instruction							
32-690-61-10-4-110-73037 Contractual Services - Other		.00	.00	16.66	.00	.00	.00
Program 110 - Regular Instruction Totals		\$0.00	\$0.00	\$16.66	\$0.00	\$0.00	\$0.00
Level 4 - Middle Totals		\$0.00	\$0.00	\$16.66	\$0.00	\$0.00	\$0.00
Sub-Function 10 - Classroom Instruction Totals		\$0.00	\$0.00	\$50.00	\$0.00	\$0.00	\$0.00
Function 61 - Instruction Totals		\$0.00	\$0.00	\$50.00	\$0.00	\$0.00	\$0.00
Function 63 - Pupil Transportation							
Sub-Function 63 - Pupil Transportation							
Level 9 - District Wide							
Program 330 - Transportation Monitoring Svcs							
32-690-63-9-330-71172 Compensation-Bus Aides		.00	.00	2,740.36	.00	.00	.00



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G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs Adopted
Fund	32 - School Grants Fund						
	EXPENSE						
Locations	690 - Education-Homeless C&Y 84.196A						
Function	63 - Pupil Transportation						
Sub-Function	63 - Pupil Transportation						
Level	9 - District Wide						
Program	330 - Transportation Monitoring Svcs						
32-690-63-9-330-72100	FICA	.00	.00	209.64	.00	.00	.00
Program	330 - Transportation Monitoring Svcs Totals	\$0.00	\$0.00	\$2,950.00	\$0.00	\$0.00	\$0.00
Level	9 - District Wide Totals	\$0.00	\$0.00	\$2,950.00	\$0.00	\$0.00	\$0.00
Sub-Function	63 - Pupil Transportation Totals	\$0.00	\$0.00	\$2,950.00	\$0.00	\$0.00	\$0.00
Function	63 - Pupil Transportation Totals	\$0.00	\$0.00	\$2,950.00	\$0.00	\$0.00	\$0.00
Locations	690 - Education-Homeless C&Y 84.196A Totals	\$0.00	\$0.00	\$3,000.00	\$0.00	\$0.00	\$0.00
	EXPENSE TOTALS	\$6,861,975.37	\$5,627,389.48	\$5,180,804.54	\$4,001,953.00	\$3,614,257.00	(\$387,696.00)
Fund	32 - School Grants Fund Totals						
	REVENUE TOTALS	\$6,861,975.37	\$5,627,389.48	\$5,180,804.54	\$4,001,953.00	\$3,614,257.00	(\$387,696.00)
	EXPENSE TOTALS	\$6,861,975.37	\$5,627,389.48	\$5,180,804.54	\$4,001,953.00	\$3,614,257.00	(\$387,696.00)
Fund	32 - School Grants Fund Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Net Grand Totals						
	REVENUE GRAND TOTALS	\$6,861,975.37	\$5,627,389.48	\$5,180,804.54	\$4,001,953.00	\$3,614,257.00	(\$387,696.00)
	EXPENSE GRAND TOTALS	\$6,861,975.37	\$5,627,389.48	\$5,180,804.54	\$4,001,953.00	\$3,614,257.00	(\$387,696.00)
	Net Grand Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00



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G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs Adopted
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							
33-111-65-65-9-510-61116	State School Meals Expansion-Lunch	.00	1,704.00	1,852.40	.00	.00	.00
33-111-65-65-9-510-61117	State School Meals Expansion-Breakfast	.00	312.60	462.90	.00	.00	.00
33-111-65-65-9-510-61118	State School Lunch Program	4,859.10	5,352.09	4,506.79	6,819.00	2,356.00	(4,463.00)
33-111-65-65-9-510-61351	State School Breakfast Incentive Grant	3,633.63	5,989.14	2,643.30	7,505.00	4,408.00	(3,097.00)
33-111-65-65-9-510-62360	Natl School Lunch Program 10.555	524,325.60	249,519.68	234,065.55	478,495.00	490,260.00	11,765.00
33-111-65-65-9-510-62365	Supply Chain Assistance 10.555	14,576.84	22,668.88	17,407.76	.00	.00	.00
33-111-65-65-9-510-62370	Pandemic EBT Local Admin Cost Grant 10.649	3,063.00	3,135.00	3,256.00	.00	.00	.00
33-111-65-65-9-510-62390	School Breakfast Program 10.553	96,548.29	52,639.83	54,762.64	.00	.00	.00
33-111-65-65-9-510-62395	Federal Aid - Commodities	34,802.85	34,301.94	26,432.10	.00	32,484.00	32,484.00
33-111-65-65-9-510-63010	Appropriated from Fund Balance	.00	.00	.00	30,000.00	30,000.00	.00
33-111-65-65-9-510-63030	Sale of Breakfasts	.00	5,034.39	5,297.64	8,469.00	12,910.00	4,441.00
33-111-65-65-9-510-63035	Sale of Lunches	.00	105,646.55	105,131.40	98,724.00	123,285.00	24,561.00
33-111-65-65-9-510-63036	Sale - A La Carte	76,942.57	104,310.10	121,915.89	110,076.00	91,018.00	(19,058.00)
33-111-65-65-9-510-63037	Sale - Adult	265.89	4,728.50	5,374.87	9,230.00	7,396.00	(1,834.00)
33-111-65-65-9-510-63040	Rebate Income	1,437.38	1,169.12	463.96	300.00	300.00	.00
33-111-65-65-9-510-63045	Catering/Special Events	6,785.54	9,733.78	14,392.45	7,087.00	10,296.00	3,209.00
33-111-65-65-9-510-63050	Miscellaneous Income	.00	.00	1.85	.00	.00	.00
33-111-65-65-9-510-63801	Interest Income	326.62	6,733.74	8,075.84	1,000.00	1,000.00	.00



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G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs Adopted
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							
33-111-65-9-510-69999	Contingencies	.00	.00	.00	25,000.00	25,000.00	.00
Program 510 - School Food Services Totals		\$767,567.31	\$612,979.34	\$606,043.34	\$782,705.00	\$830,713.00	\$48,008.00
Level 9 - District Wide Totals		\$767,567.31	\$612,979.34	\$606,043.34	\$782,705.00	\$830,713.00	\$48,008.00
Sub-Function 65 - Food Services Totals		\$767,567.31	\$612,979.34	\$606,043.34	\$782,705.00	\$830,713.00	\$48,008.00
Function 65 - Food Services Totals		\$767,567.31	\$612,979.34	\$606,043.34	\$782,705.00	\$830,713.00	\$48,008.00
Locations 111 - Salem High School Totals		\$767,567.31	\$612,979.34	\$606,043.34	\$782,705.00	\$830,713.00	\$48,008.00
Locations 112 - Andrew Lewis Middle School							
Function 65 - Food Services							
Sub-Function 65 - Food Services							
Level 9 - District Wide							
Program 510 - School Food Services							
33-112-65-9-510-61116	State School Meals Expansion-Lunch	.00	2,026.40	1,968.80	.00	.00	.00
33-112-65-9-510-61117	State School Meals Expansion-Breakfast	.00	403.80	678.30	.00	.00	.00
33-112-65-9-510-61118	State School Lunch Program	4,919.38	4,429.32	4,506.79	6,819.00	2,356.00	(4,463.00)
33-112-65-9-510-61351	State School Breakfast Incentive Grant	2,271.06	4,658.21	2,290.75	7,505.00	4,408.00	(3,097.00)
33-112-65-9-510-62360	Natl School Lunch Program 10.555	425,389.15	257,317.07	300,175.22	346,973.00	356,758.00	9,785.00
33-112-65-9-510-62365	Supply Chain Assistance 10.555	15,210.62	23,653.87	18,164.61	.00	.00	.00
33-112-65-9-510-62390	School Breakfast Program 10.553	71,608.10	42,421.53	71,093.10	.00	.00	.00
33-112-65-9-510-62395	Federal Aid - Commodities	38,359.93	38,620.35	27,190.52	.00	35,389.00	35,389.00
33-112-65-9-510-62397	Summer Food Service Program 10.559	85,461.44	.00	.00	.00	.00	.00
33-112-65-9-510-63030	Sale of Breakfasts	.00	5,705.56	6,985.22	6,174.00	9,411.00	3,237.00



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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							
33-112-65-9-510-63035	Sale of Lunches	.00	106,161.20	101,797.62	71,969.00	89,874.00	17,905.00
33-112-65-9-510-63036	Sale - A La Carte	19,352.99	77,266.05	76,627.46	80,245.00	66,352.00	(13,893.00)
33-112-65-9-510-63037	Sale - Adult	1,020.56	3,458.60	3,299.04	6,728.00	5,392.00	(1,336.00)
33-112-65-9-510-63040	Rebate Income	1,437.37	1,169.12	463.96	300.00	300.00	.00
33-112-65-9-510-63050	Miscellaneous Income	.00	469.00	.00	.00	.00	.00
33-112-65-9-510-63801	Interest Income	326.62	6,733.74	8,075.81	1,000.00	1,000.00	.00
33-112-65-9-510-69999	Contingencies	.00	.00	.00	25,000.00	25,000.00	.00
Program 510 - School Food Services Totals		\$665,357.22	\$574,493.82	\$623,317.20	\$552,713.00	\$596,240.00	\$43,527.00
Level 9 - District Wide Totals		\$665,357.22	\$574,493.82	\$623,317.20	\$552,713.00	\$596,240.00	\$43,527.00
Sub-Function 65 - Food Services Totals		\$665,357.22	\$574,493.82	\$623,317.20	\$552,713.00	\$596,240.00	\$43,527.00
Function 65 - Food Services Totals		\$665,357.22	\$574,493.82	\$623,317.20	\$552,713.00	\$596,240.00	\$43,527.00
Locations 112 - Andrew Lewis Middle School Totals		\$665,357.22	\$574,493.82	\$623,317.20	\$552,713.00	\$596,240.00	\$43,527.00
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	3,430.19	2,399.22	2,523.80	3,518.00	1,216.00	(2,302.00)
33-113-65-9-510-61351	State School Breakfast Incentive Grant	2,573.89	5,656.39	3,700.51	3,748.00	2,201.00	(1,547.00)
33-113-65-9-510-62360	Natl School Lunch Program 10.555	225,928.20	214,904.23	206,348.77	162,784.00	167,589.00	4,805.00
33-113-65-9-510-62365	Supply Chain Assistance 10.555	10,140.41	15,769.75	12,109.74	.00	.00	.00



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G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs Adopted
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							
33-113-65-65-9-510-62390	School Breakfast Program 10.553	92,473.35	75,118.54	65,078.60	.00	.00	.00
33-113-65-65-9-510-62395	Federal Aid - Commodities	30,876.17	31,887.75	26,974.75	.00	29,562.00	29,562.00
33-113-65-65-9-510-62397	Summer Food Service Program 10.559	15,290.80	.00	.00	75,368.00	113,916.00	38,548.00
33-113-65-65-9-510-63010	Appropriated from Fund Balance	.00	.00	.00	35,000.00	35,000.00	.00
33-113-65-65-9-510-63030	Sale of Breakfasts	.00	.00	.00	2,902.00	4,424.00	1,522.00
33-113-65-65-9-510-63035	Sale of Lunches	.00	8.60	33.18	33,830.00	42,246.00	8,416.00
33-113-65-65-9-510-63036	Sale - A La Carte	142.16	8,602.78	10,235.11	37,720.00	31,189.00	(6,531.00)
33-113-65-65-9-510-63037	Sale - Adult	1,256.21	916.05	1,427.75	3,163.00	2,534.00	(629.00)
33-113-65-65-9-510-63040	Rebate Income	1,437.35	1,184.14	463.95	300.00	300.00	.00
33-113-65-65-9-510-63045	Catering/Special Events	49.11	187.50	.00	.00	.00	.00
33-113-65-65-9-510-63050	Miscellaneous Income	.00	.95	.00	.00	.00	.00
33-113-65-65-9-510-63801	Interest Income	326.62	6,733.74	8,075.81	1,000.00	1,000.00	.00
33-113-65-65-9-510-69999	Contingencies	.00	.00	.00	25,000.00	25,000.00	.00
Program 510 - School Food Services Totals		\$383,924.46	\$363,369.64	\$336,971.97	\$384,333.00	\$456,177.00	\$71,844.00
Level 9 - District Wide Totals		\$383,924.46	\$363,369.64	\$336,971.97	\$384,333.00	\$456,177.00	\$71,844.00
Sub-Function 65 - Food Services Totals		\$383,924.46	\$363,369.64	\$336,971.97	\$384,333.00	\$456,177.00	\$71,844.00
Function 65 - Food Services Totals		\$383,924.46	\$363,369.64	\$336,971.97	\$384,333.00	\$456,177.00	\$71,844.00
Locations 113 - Carver Elementary Totals		\$383,924.46	\$363,369.64	\$336,971.97	\$384,333.00	\$456,177.00	\$71,844.00
Locations 114 - West Salem Elementary							
Function 65 - Food Services							
Sub-Function 65 - Food Services							
Level 9 - District Wide							
Program 510 - School Food Services							
33-114-65-65-9-510-61116	State School Meals Expansion-Lunch	.00	664.40	368.80	.00	.00	.00



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G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs Adopted
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							
33-114-65-65-9-510-61117	State School Meals Expansion-Breakfast	.00	324.00	194.40	.00	.00	.00
33-114-65-65-9-510-61118	State School Lunch Program	2,263.74	2,030.10	1,802.71	3,518.00	1,216.00	(2,302.00)
33-114-65-65-9-510-61351	State School Breakfast Incentive Grant	1,816.87	4,990.99	2,290.75	3,748.00	2,201.00	(1,547.00)
33-114-65-65-9-510-62360	Natl School Lunch Program 10.555	190,634.99	91,687.21	90,434.45	155,189.00	159,879.00	4,690.00
33-114-65-65-9-510-62365	Supply Chain Assistance 10.555	6,971.53	10,841.08	8,325.45	.00	.00	.00
33-114-65-65-9-510-62390	School Breakfast Program 10.553	79,063.97	36,140.26	39,537.32	.00	.00	.00
33-114-65-65-9-510-62395	Federal Aid - Commodities	31,186.41	29,904.39	26,194.86	.00	26,655.00	26,655.00
33-114-65-65-9-510-62400	NSLP Equipment Grant 10.579	.00	.00	14,611.93	.00	.00	.00
33-114-65-65-9-510-63030	Sale of Breakfasts	.00	9,586.35	9,327.96	2,770.00	4,222.00	1,452.00
33-114-65-65-9-510-63035	Sale of Lunches	.00	49,897.32	54,119.05	32,284.00	40,316.00	8,032.00
33-114-65-65-9-510-63036	Sale - A La Carte	187.02	21,069.84	26,056.19	35,997.00	29,764.00	(6,233.00)
33-114-65-65-9-510-63037	Sale - Adult	3,795.60	3,263.44	3,525.41	3,018.00	2,419.00	(599.00)
33-114-65-65-9-510-63040	Rebate Income	1,437.35	1,169.14	463.96	300.00	300.00	.00
33-114-65-65-9-510-63801	Interest Income	326.62	6,733.74	8,075.81	1,000.00	1,000.00	.00
33-114-65-65-9-510-69999	Contingencies	.00	.00	.00	25,000.00	25,000.00	.00
Program 510 - School Food Services Totals		\$317,684.10	\$268,302.26	\$285,329.05	\$262,824.00	\$292,972.00	\$30,148.00
Level 9 - District Wide Totals		\$317,684.10	\$268,302.26	\$285,329.05	\$262,824.00	\$292,972.00	\$30,148.00
Sub-Function 65 - Food Services Totals		\$317,684.10	\$268,302.26	\$285,329.05	\$262,824.00	\$292,972.00	\$30,148.00
Function 65 - Food Services Totals		\$317,684.10	\$268,302.26	\$285,329.05	\$262,824.00	\$292,972.00	\$30,148.00
Locations 114 - West Salem Elementary Totals		\$317,684.10	\$268,302.26	\$285,329.05	\$262,824.00	\$292,972.00	\$30,148.00



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G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs Adopted
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							
33-115-65-65-9-510-61116	State School Meals Expansion-Lunch	.00	1,429.60	1,157.60	.00	.00	.00
33-115-65-65-9-510-61117	State School Meals Expansion-Breakfast	.00	578.10	410.10	.00	.00	.00
33-115-65-65-9-510-61118	State School Lunch Program	2,808.48	1,845.55	1,982.99	3,518.00	1,216.00	(2,302.00)
33-115-65-65-9-510-61351	State School Breakfast Incentive Grant	1,968.23	4,658.21	1,762.20	3,748.00	2,201.00	(1,547.00)
33-115-65-65-9-510-62360	Natl School Lunch Program 10.555	183,720.61	106,972.33	94,594.50	140,797.00	145,271.00	4,474.00
33-115-65-65-9-510-62365	Supply Chain Assistance 10.555	8,872.87	13,134.55	10,596.02	.00	.00	.00
33-115-65-65-9-510-62390	School Breakfast Program 10.553	74,632.15	30,557.28	27,834.27	.00	.00	.00
33-115-65-65-9-510-62395	Federal Aid - Commodities	30,575.00	29,462.83	26,195.19	.00	26,417.00	26,417.00
33-115-65-65-9-510-62397	Summer Food Service Program 10.559	55,375.00	.00	.00	.00	.00	.00
33-115-65-65-9-510-63030	Sale of Breakfasts	.00	6,109.34	7,501.25	2,518.00	3,839.00	1,321.00
33-115-65-65-9-510-63035	Sale of Lunches	.00	42,804.78	48,759.03	29,357.00	36,661.00	7,304.00
33-115-65-65-9-510-63036	Sale - A La Carte	2,677.06	16,080.38	19,566.34	32,733.00	27,065.00	(5,668.00)
33-115-65-65-9-510-63037	Sale - Adult	2,385.69	2,758.73	2,082.49	2,745.00	2,199.00	(546.00)
33-115-65-65-9-510-63040	Rebate Income	1,432.60	1,175.39	463.96	300.00	300.00	.00
33-115-65-65-9-510-63801	Interest Income	326.62	6,733.74	8,075.81	1,000.00	1,000.00	.00
33-115-65-65-9-510-69999	Contingencies	.00	.00	.00	25,000.00	25,000.00	.00
Program 510 - School Food Services Totals		\$364,774.31	\$264,300.81	\$250,981.75	\$241,716.00	\$271,169.00	\$29,453.00
Level 9 - District Wide Totals		\$364,774.31	\$264,300.81	\$250,981.75	\$241,716.00	\$271,169.00	\$29,453.00
Sub-Function 65 - Food Services Totals		\$364,774.31	\$264,300.81	\$250,981.75	\$241,716.00	\$271,169.00	\$29,453.00
Function 65 - Food Services Totals		\$364,774.31	\$264,300.81	\$250,981.75	\$241,716.00	\$271,169.00	\$29,453.00
Locations 115 - South Salem Elementary Totals		\$364,774.31	\$264,300.81	\$250,981.75	\$241,716.00	\$271,169.00	\$29,453.00



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G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs Adopted
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	2,546.61	2,399.22	2,704.07	3,518.00	1,216.00	(2,302.00)
33-116-65-65-9-510-61351	State School Breakfast Incentive Grant	2,876.72	7,320.08	4,934.05	3,748.00	2,201.00	(1,547.00)
33-116-65-65-9-510-62360	Natl School Lunch Program 10.555	241,520.44	178,467.09	186,281.25	143,995.00	148,517.00	4,522.00
33-116-65-65-9-510-62365	Supply Chain Assistance 10.555	7,605.31	12,490.55	9,082.31	.00	.00	.00
33-116-65-65-9-510-62390	School Breakfast Program 10.553	116,234.50	91,290.71	97,317.64	.00	.00	.00
33-116-65-65-9-510-62395	Federal Aid - Commodities	31,281.31	30,426.71	26,195.19	.00	27,636.00	27,636.00
33-116-65-65-9-510-62400	NSLP Equipment Grant 10.579	14,790.00	.00	.00	.00	.00	.00
33-116-65-65-9-510-63010	Appropriated from Fund Balance	.00	.00	.00	35,000.00	35,000.00	.00
33-116-65-65-9-510-63020	Sale Of Property/Equipment	509.00	.00	.00	.00	.00	.00
33-116-65-65-9-510-63030	Sale of Breakfasts	.00	37.94	.00	2,574.00	3,924.00	1,350.00
33-116-65-65-9-510-63035	Sale of Lunches	.00	187.34	.00	30,007.00	37,473.00	7,466.00
33-116-65-65-9-510-63036	Sale - A La Carte	687.02	12,697.02	8,012.98	33,458.00	27,665.00	(5,793.00)
33-116-65-65-9-510-63037	Sale - Adult	3,849.49	2,990.18	2,920.65	2,805.00	2,248.00	(557.00)
33-116-65-65-9-510-63040	Rebate Income	1,437.35	1,169.14	463.96	300.00	300.00	.00
33-116-65-65-9-510-63801	Interest Income	326.63	6,733.67	8,075.78	1,000.00	1,000.00	.00
33-116-65-65-9-510-69999	Contingencies	.00	.00	.00	25,000.00	25,000.00	.00
Program 510 - School Food Services Totals		\$423,664.38	\$346,209.65	\$345,987.88	\$281,405.00	\$312,180.00	\$30,775.00
Level 9 - District Wide Totals		\$423,664.38	\$346,209.65	\$345,987.88	\$281,405.00	\$312,180.00	\$30,775.00
Sub-Function 65 - Food Services Totals		\$423,664.38	\$346,209.65	\$345,987.88	\$281,405.00	\$312,180.00	\$30,775.00
Function 65 - Food Services Totals		\$423,664.38	\$346,209.65	\$345,987.88	\$281,405.00	\$312,180.00	\$30,775.00
Locations 116 - East Salem Elementary Totals		\$423,664.38	\$346,209.65	\$345,987.88	\$281,405.00	\$312,180.00	\$30,775.00
REVENUE TOTALS		\$2,922,971.78	\$2,429,655.52	\$2,448,631.19	\$2,505,696.00	\$2,759,451.00	\$253,755.00



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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							
33-111-65-65-9-510-71192	Compensation-Cafeteria	215,751.24	216,548.30	178,272.70	349,985.00	330,923.00	(19,062.00)
33-111-65-65-9-510-71200	Compensation-OT	6,276.10	3,765.61	.00	3,500.00	3,500.00	.00
33-111-65-65-9-510-71520	Compensation-Substitutes	.00	.00	.00	1,000.00	1,000.00	.00
33-111-65-65-9-510-71665	Bonus Payments To Teachers	.00	6,192.00	.00	.00	.00	.00
33-111-65-65-9-510-72100	FICA	18,719.60	19,977.88	13,962.18	67,489.00	84,502.00	17,013.00
33-111-65-65-9-510-72210	VRS Pension Contribution	8,290.66	7,433.83	2,850.05	10,485.00	2,818.00	(7,667.00)
33-111-65-65-9-510-72300	Group Health and Dental Insurance	43,137.06	43,313.83	33,221.45	55,689.00	23,564.00	(32,125.00)
33-111-65-65-9-510-72400	VRS Group Life Insurance	963.10	1,165.83	593.32	1,464.00	283.00	(1,181.00)
33-111-65-65-9-510-72750	VRS Retiree Health Care Credit	838.10	991.33	491.42	1,256.00	266.00	(990.00)
33-111-65-65-9-510-73020	Commodity Storage Services	3,239.83	3,483.28	2,793.93	4,000.00	4,000.00	.00
33-111-65-65-9-510-73037	Contractual Services - Other	18,139.60	17,936.58	19,387.76	51,713.00	27,291.00	(24,422.00)
33-111-65-65-9-510-73178	Repair/Maint - POS Terminals	12,646.96	8,600.43	8,485.98	12,600.00	13,230.00	630.00
33-111-65-65-9-510-73180	Repair/Maint - Other Contracted	8,469.29	15,760.13	47,711.73	10,000.00	10,000.00	.00
33-111-65-65-9-510-75850	Bank Charges	20.00	.00	.00	.00	.00	.00
33-111-65-65-9-510-76055	Machines, Equipment and Tools <\$5,000	.00	4,018.56	.00	.00	.00	.00
33-111-65-65-9-510-76088	Special Events Costs	.00	.00	.00	3,000.00	9,009.00	6,009.00
33-111-65-65-9-510-76110	Supplies - Operational	17,794.01	18,311.40	30,673.55	21,479.00	22,228.00	749.00
33-111-65-65-9-510-76120	Food Products	164,098.80	178,135.11	154,706.25	231,150.00	298,641.00	67,491.00
33-111-65-65-9-510-76530	Computer Supplies	.00	1,133.13	.00	.00	.00	.00
33-111-65-65-9-510-76550	Uniforms	573.54	1,107.72	595.49	2,573.00	2,573.00	.00
33-111-65-65-9-510-78020	Furniture & Equipment >\$5,000	10,557.65	119,084.80	28,861.00	30,000.00	30,000.00	.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							
33-111-65-65-9-510-79999	Contingencies	.00	.00	.00	25,000.00	25,000.00	.00
Program 510 - School Food Services Totals		\$529,515.54	\$666,959.75	\$522,606.81	\$882,383.00	\$888,828.00	\$6,445.00
Level 9 - District Wide Totals		\$529,515.54	\$666,959.75	\$522,606.81	\$882,383.00	\$888,828.00	\$6,445.00
Sub-Function 65 - Food Services Totals		\$529,515.54	\$666,959.75	\$522,606.81	\$882,383.00	\$888,828.00	\$6,445.00
Function 65 - Food Services Totals		\$529,515.54	\$666,959.75	\$522,606.81	\$882,383.00	\$888,828.00	\$6,445.00
Locations 111 - Salem High School Totals		\$529,515.54	\$666,959.75	\$522,606.81	\$882,383.00	\$888,828.00	\$6,445.00
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	147,715.11	176,446.25	167,478.46	203,588.00	254,011.00	50,423.00
33-112-65-65-9-510-71200	Compensation-OT	1,943.14	.00	.00	2,000.00	2,000.00	.00
33-112-65-65-9-510-71520	Compensation-Substitutes	.00	.00	.00	729.00	729.00	.00
33-112-65-65-9-510-71665	Bonus Payments To Teachers	.00	1,548.00	.00	.00	.00	.00
33-112-65-65-9-510-72100	FICA	13,920.05	13,762.69	13,614.22	45,214.00	62,536.00	17,322.00
33-112-65-65-9-510-72210	VRS Pension Contribution	2,500.26	2,465.12	2,494.19	2,458.00	2,965.00	507.00
33-112-65-65-9-510-72300	Group Health and Dental Insurance	24,655.89	20,654.38	25,838.90	16,377.00	14,181.00	(2,196.00)
33-112-65-65-9-510-72400	VRS Group Life Insurance	291.50	324.60	344.88	347.00	331.00	(16.00)
33-112-65-65-9-510-72750	VRS Retiree Health Care Credit	245.80	268.90	285.72	288.00	311.00	23.00
33-112-65-65-9-510-73020	Commodity Storage Services	4,344.56	4,829.22	7,206.87	4,000.00	4,000.00	.00
33-112-65-65-9-510-73037	Contractual Services - Other	18,166.30	17,963.50	19,360.70	37,698.00	19,895.00	(17,803.00)
33-112-65-65-9-510-73178	Repair/Maint - POS Terminals	12,839.86	7,985.67	7,736.48	9,185.00	9,645.00	460.00
33-112-65-65-9-510-73180	Repair/Maint - Other Contracted	2,238.24	12,511.54	28,872.97	8,000.00	8,000.00	.00



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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						
33-112-65-65-9-510-75850	Bank Charges	50.00	.00	.00	.00	.00	.00
33-112-65-65-9-510-76055	Machines, Equipment and Tools <\$5,000	.00	7,760.00	.00	.00	.00	.00
33-112-65-65-9-510-76110	Supplies - Operational	17,350.89	13,596.60	15,015.10	15,658.00	16,204.00	546.00
33-112-65-65-9-510-76120	Food Products	177,437.16	200,561.26	165,002.43	170,198.00	243,910.00	73,712.00
33-112-65-65-9-510-76530	Computer Supplies	.00	1,133.13	.00	.00	.00	.00
33-112-65-65-9-510-76550	Uniforms	573.42	523.03	576.57	1,875.00	1,875.00	.00
33-112-65-65-9-510-78020	Furniture & Equipment >\$5,000	.00	.00	33,969.50	.00	.00	.00
33-112-65-65-9-510-79999	Contingencies	.00	.00	.00	25,000.00	25,000.00	.00
Program	510 - School Food Services Totals	\$424,272.18	\$482,333.89	\$487,796.99	\$542,615.00	\$665,593.00	\$122,978.00
Level	9 - District Wide Totals	\$424,272.18	\$482,333.89	\$487,796.99	\$542,615.00	\$665,593.00	\$122,978.00
Sub-Function	65 - Food Services Totals	\$424,272.18	\$482,333.89	\$487,796.99	\$542,615.00	\$665,593.00	\$122,978.00
Function	65 - Food Services Totals	\$424,272.18	\$482,333.89	\$487,796.99	\$542,615.00	\$665,593.00	\$122,978.00
Locations	112 - Andrew Lewis Middle School Totals	\$424,272.18	\$482,333.89	\$487,796.99	\$542,615.00	\$665,593.00	\$122,978.00
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	112,747.22	137,518.82	131,108.56	87,775.00	110,470.00	22,695.00
33-113-65-65-9-510-71200	Compensation-OT	1,784.95	.00	.00	1,500.00	1,500.00	.00
33-113-65-65-9-510-71520	Compensation-Substitutes	211.20	.00	.00	343.00	343.00	.00
33-113-65-65-9-510-72100	FICA	11,723.38	16,787.74	11,648.95	20,690.00	28,755.00	8,065.00
33-113-65-65-9-510-72210	VRS Pension Contribution	1,999.96	2,000.02	2,000.01	1,960.00	1,960.00	.00
33-113-65-65-9-510-72300	Group Health and Dental Insurance	16,768.27	11,258.58	16,726.36	7,900.00	2,653.00	(5,247.00)



FY 26 Cafeteria Budget for Approval

Budget Year 2026

G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs Adopted
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							
33-113-65-65-9-510-73020	Commodity Storage Services	3,058.04	1,841.38	2,034.61	2,000.00	2,000.00	.00
33-113-65-65-9-510-73037	Contractual Services - Other	18,134.07	17,909.50	19,279.80	17,720.00	9,352.00	(8,368.00)
33-113-65-65-9-510-73178	Repair/Maint - POS Terminals	11,874.83	7,994.68	7,538.46	4,318.00	4,534.00	216.00
33-113-65-65-9-510-73180	Repair/Maint - Other Contracted	3,636.56	15,407.45	10,541.72	8,000.00	8,000.00	.00
33-113-65-65-9-510-75850	Bank Charges	110.00	.00	.00	.00	.00	.00
33-113-65-65-9-510-76055	Machines, Equipment and Tools <\$5,000	.00	1,940.00	.00	.00	.00	.00
33-113-65-65-9-510-76110	Supplies - Operational	16,365.90	13,471.28	14,951.12	7,360.00	7,617.00	257.00
33-113-65-65-9-510-76120	Food Products	145,241.34	165,597.88	153,517.07	83,308.00	78,154.00	(5,154.00)
33-113-65-65-9-510-76530	Computer Supplies	.00	1,133.13	.00	.00	.00	.00
33-113-65-65-9-510-76550	Uniforms	573.39	59.11	529.88	882.00	882.00	.00
33-113-65-65-9-510-78020	Furniture & Equipment >\$5,000	.00	.00	.00	35,000.00	35,000.00	.00
33-113-65-65-9-510-79999	Contingencies	.00	.00	.00	25,000.00	25,000.00	.00
Program 510 - School Food Services Totals		\$344,229.11	\$392,919.57	\$369,876.54	\$303,756.00	\$316,220.00	\$12,464.00
Level 9 - District Wide Totals		\$344,229.11	\$392,919.57	\$369,876.54	\$303,756.00	\$316,220.00	\$12,464.00
Sub-Function 65 - Food Services Totals		\$344,229.11	\$392,919.57	\$369,876.54	\$303,756.00	\$316,220.00	\$12,464.00
Function 65 - Food Services Totals		\$344,229.11	\$392,919.57	\$369,876.54	\$303,756.00	\$316,220.00	\$12,464.00
Locations 113 - Carver Elementary Totals		\$344,229.11	\$392,919.57	\$369,876.54	\$303,756.00	\$316,220.00	\$12,464.00
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	114,535.07	113,331.42	113,460.02	84,133.00	105,792.00	21,659.00
33-114-65-65-9-510-71200	Compensation-OT	2,089.99	.00	.00	1,500.00	1,500.00	.00



FY 26 Cafeteria Budget for Approval

Budget Year 2026

G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs Adopted
Fund 33 - School Cafeteria Fund							
EXPENSE							
Locations 114 - West Salem Elementary							
Function 65 - Food Services							
Sub-Function 65 - Food Services							
Level 9 - District Wide							
Program 510 - School Food Services							
33-114-65-65-9-510-71520	Compensation-Substitutes	40.65	.00	.00	327.00	327.00	.00
33-114-65-65-9-510-72100	FICA	11,741.31	11,942.90	10,366.84	19,778.00	27,475.00	7,697.00
33-114-65-65-9-510-72210	VRS Pension Contribution	1,999.96	2,000.02	2,000.01	1,960.00	1,960.00	.00
33-114-65-65-9-510-72300	Group Health and Dental Insurance	16,807.65	11,800.04	13,385.65	7,900.00	2,547.00	(5,353.00)
33-114-65-65-9-510-73020	Commodity Storage Services	1,585.07	1,715.26	1,564.29	2,000.00	2,000.00	.00
33-114-65-65-9-510-73037	Contractual Services - Other	18,139.08	17,909.72	19,252.80	16,911.00	8,925.00	(7,986.00)
33-114-65-65-9-510-73178	Repair/Maint - POS Terminals	12,215.08	7,589.70	7,538.41	4,120.00	4,326.00	206.00
33-114-65-65-9-510-73180	Repair/Maint - Other Contracted	3,462.18	4,315.84	12,899.18	7,000.00	7,000.00	.00
33-114-65-65-9-510-75850	Bank Charges	20.00	.00	.00	.00	.00	.00
33-114-65-65-9-510-76055	Machines, Equipment and Tools <\$5,000	.00	1,940.00	.00	.00	.00	.00
33-114-65-65-9-510-76110	Supplies - Operational	16,047.57	13,312.97	14,742.49	7,024.00	7,269.00	245.00
33-114-65-65-9-510-76120	Food Products	141,738.54	155,297.98	150,155.54	79,788.00	105,186.00	25,398.00
33-114-65-65-9-510-76530	Computer Supplies	.00	1,133.13	.00	.00	.00	.00
33-114-65-65-9-510-76550	Uniforms	1,930.03	59.13	549.13	841.00	841.00	.00
33-114-65-65-9-510-78020	Furniture & Equipment >\$5,000	.00	.00	15,411.18	.00	.00	.00
33-114-65-65-9-510-79999	Contingencies	.00	.00	.00	25,000.00	25,000.00	.00
Program 510 - School Food Services Totals		\$342,352.18	\$342,348.11	\$361,325.54	\$258,282.00	\$300,148.00	\$41,866.00
Level 9 - District Wide Totals		\$342,352.18	\$342,348.11	\$361,325.54	\$258,282.00	\$300,148.00	\$41,866.00
Sub-Function 65 - Food Services Totals		\$342,352.18	\$342,348.11	\$361,325.54	\$258,282.00	\$300,148.00	\$41,866.00
Function 65 - Food Services Totals		\$342,352.18	\$342,348.11	\$361,325.54	\$258,282.00	\$300,148.00	\$41,866.00
Locations 114 - West Salem Elementary Totals		\$342,352.18	\$342,348.11	\$361,325.54	\$258,282.00	\$300,148.00	\$41,866.00



FY 26 Cafeteria Budget for Approval

Budget Year 2026

G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs Adopted
Fund	33 - School Cafeteria Fund						
	EXPENSE						
Locations	115 - South Salem Elementary						
Function	65 - Food Services						
Sub-Function	65 - Food Services						
Level	9 - District Wide						
Program	510 - School Food Services						
33-115-65-65-9-510-71192	Compensation-Cafeteria	114,817.66	106,806.50	109,824.40	77,233.00	121,229.00	43,996.00
33-115-65-65-9-510-71200	Compensation-OT	1,678.78	.00	.00	1,500.00	1,500.00	.00
33-115-65-65-9-510-71520	Compensation-Substitutes	209.60	.00	.00	297.00	297.00	.00
33-115-65-65-9-510-72100	FICA	12,721.74	11,746.93	10,366.93	18,051.00	26,909.00	8,858.00
33-115-65-65-9-510-72210	VRS Pension Contribution	2,415.36	2,079.46	2,000.01	1,960.00	2,830.00	870.00
33-115-65-65-9-510-72300	Group Health and Dental Insurance	24,455.87	12,134.12	13,385.77	7,900.00	4,122.00	(3,778.00)
33-115-65-65-9-510-72400	VRS Group Life Insurance	242.00	55.44	.00	.00	287.00	287.00
33-115-65-65-9-510-72750	VRS Retiree Health Care Credit	204.10	45.92	.00	.00	270.00	270.00
33-115-65-65-9-510-73020	Commodity Storage Services	1,676.05	1,679.56	1,545.48	2,000.00	2,000.00	.00
33-115-65-65-9-510-73037	Contractual Services - Other	18,161.08	17,909.50	19,279.80	15,377.00	8,115.00	(7,262.00)
33-115-65-65-9-510-73178	Repair/Maint - POS Terminals	12,067.84	8,399.66	7,538.44	3,747.00	3,934.00	187.00
33-115-65-65-9-510-73180	Repair/Maint - Other Contracted	2,626.17	6,922.51	13,413.39	6,000.00	6,000.00	.00
33-115-65-65-9-510-76055	Machines, Equipment and Tools <\$5,000	.00	1,940.00	1,005.00	.00	.00	.00
33-115-65-65-9-510-76110	Supplies - Operational	17,630.67	12,953.69	14,795.15	6,387.00	6,610.00	223.00
33-115-65-65-9-510-76120	Food Products	143,377.52	153,004.92	153,317.71	73,118.00	95,359.00	22,241.00
33-115-65-65-9-510-76530	Computer Supplies	.00	1,133.13	.00	.00	.00	.00
33-115-65-65-9-510-76550	Uniforms	573.39	184.58	519.23	765.00	765.00	.00
33-115-65-65-9-510-78020	Furniture & Equipment >\$5,000	.00	.00	12,215.50	.00	.00	.00
33-115-65-65-9-510-79999	Contingencies	.00	.00	.00	25,000.00	25,000.00	.00
Program	510 - School Food Services Totals	\$352,857.83	\$336,995.92	\$359,206.81	\$239,335.00	\$305,227.00	\$65,892.00
Level	9 - District Wide Totals	\$352,857.83	\$336,995.92	\$359,206.81	\$239,335.00	\$305,227.00	\$65,892.00
Sub-Function	65 - Food Services Totals	\$352,857.83	\$336,995.92	\$359,206.81	\$239,335.00	\$305,227.00	\$65,892.00



FY 26 Cafeteria Budget for Approval

Budget Year 2026

G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs Adopted
Fund 33 - School Cafeteria Fund							
EXPENSE							
Locations 115 - South Salem Elementary							
Function 65 - Food Services Totals		\$352,857.83	\$336,995.92	\$359,206.81	\$239,335.00	\$305,227.00	\$65,892.00
Locations 115 - South Salem Elementary Totals		\$352,857.83	\$336,995.92	\$359,206.81	\$239,335.00	\$305,227.00	\$65,892.00
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	114,953.66	119,450.50	118,091.51	78,766.00	98,898.00	20,132.00
33-116-65-65-9-510-71200	Compensation-OT	2,295.41	117.25	.00	1,500.00	1,500.00	.00
33-116-65-65-9-510-71520	Compensation-Substitutes	1,038.61	.00	.00	304.00	304.00	.00
33-116-65-65-9-510-72100	FICA	12,048.94	11,936.00	10,366.96	18,435.00	25,589.00	7,154.00
33-116-65-65-9-510-72210	VRS Pension Contribution	1,999.96	2,000.02	2,000.01	1,960.00	1,960.00	.00
33-116-65-65-9-510-72300	Group Health and Dental Insurance	16,768.28	11,109.64	13,385.77	7,900.00	2,619.00	(5,281.00)
33-116-65-65-9-510-73020	Commodity Storage Services	1,666.55	1,655.16	1,595.64	2,000.00	2,000.00	.00
33-116-65-65-9-510-73037	Contractual Services - Other	18,139.18	17,936.50	19,279.70	15,718.00	8,295.00	(7,423.00)
33-116-65-65-9-510-73178	Repair/Maint - POS Terminals	12,640.36	7,589.68	7,538.45	3,830.00	4,021.00	191.00
33-116-65-65-9-510-73180	Repair/Maint - Other Contracted	4,896.08	14,953.45	10,348.12	7,000.00	7,000.00	.00
33-116-65-65-9-510-75850	Bank Charges	28.00	.00	.00	.00	.00	.00
33-116-65-65-9-510-76055	Machines, Equipment and Tools <\$5,000	.00	1,940.00	6,145.00	.00	.00	.00
33-116-65-65-9-510-76110	Supplies - Operational	17,516.81	13,852.74	14,153.89	6,529.00	6,756.00	227.00
33-116-65-65-9-510-76120	Food Products	142,428.41	158,010.48	150,728.40	74,601.00	63,711.00	(10,890.00)
33-116-65-65-9-510-76530	Computer Supplies	.00	1,133.13	.00	.00	.00	.00
33-116-65-65-9-510-76550	Uniforms	573.40	331.39	519.24	782.00	782.00	.00
33-116-65-65-9-510-78020	Furniture & Equipment >\$5,000	14,790.00	.00	.00	35,000.00	35,000.00	.00
33-116-65-65-9-510-79999	Contingencies	.00	.00	.00	25,000.00	25,000.00	.00
Program 510 - School Food Services Totals		\$361,783.65	\$362,015.94	\$354,152.69	\$279,325.00	\$283,435.00	\$4,110.00
Level 9 - District Wide Totals		\$361,783.65	\$362,015.94	\$354,152.69	\$279,325.00	\$283,435.00	\$4,110.00



FY 26 Cafeteria Budget for Approval

Budget Year 2026

G/L Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 City Council/Board Approval	Difference Vs Adopted
Fund	33 - School Cafeteria Fund						
	EXPENSE						
Locations	116 - East Salem Elementary						
Function	65 - Food Services						
Sub-Function	65 - Food Services Totals	\$361,783.65	\$362,015.94	\$354,152.69	\$279,325.00	\$283,435.00	\$4,110.00
Function	65 - Food Services Totals	\$361,783.65	\$362,015.94	\$354,152.69	\$279,325.00	\$283,435.00	\$4,110.00
Locations	116 - East Salem Elementary Totals	\$361,783.65	\$362,015.94	\$354,152.69	\$279,325.00	\$283,435.00	\$4,110.00
	EXPENSE TOTALS	\$2,355,010.49	\$2,583,573.18	\$2,454,965.38	\$2,505,696.00	\$2,759,451.00	\$253,755.00
Fund	33 - School Cafeteria Fund Totals						
	REVENUE TOTALS	\$2,922,971.78	\$2,429,655.52	\$2,448,631.19	\$2,505,696.00	\$2,759,451.00	\$253,755.00
	EXPENSE TOTALS	\$2,355,010.49	\$2,583,573.18	\$2,454,965.38	\$2,505,696.00	\$2,759,451.00	\$253,755.00
Fund	33 - School Cafeteria Fund Totals	\$567,961.29	(\$153,917.66)	(\$6,334.19)	\$0.00	\$0.00	\$0.00
	Net Grand Totals						
	REVENUE GRAND TOTALS	\$2,922,971.78	\$2,429,655.52	\$2,448,631.19	\$2,505,696.00	\$2,759,451.00	\$253,755.00
	EXPENSE GRAND TOTALS	\$2,355,010.49	\$2,583,573.18	\$2,454,965.38	\$2,505,696.00	\$2,759,451.00	\$253,755.00
	Net Grand Totals	\$567,961.29	(\$153,917.66)	(\$6,334.19)	\$0.00	\$0.00	\$0.00



Item #: 6.C.

AT A REGULAR MEETING OF THE CITY COUNCIL OF THE CITY OF SALEM,
VIRGINIA HELD AT CITY HALL

MEETING DATE: April 28, 2025

AGENDA ITEM: **Public Hearing and Amendment to the Zoning Ordinance**
Hold public hearing and consider adoption of ordinance on first reading for the request of Clipp Family Trust, or assigns, contract purchaser, to rezone the property located at 2381-2383 Roanoke Blvd. (T/M# 225-2-6.1) from HBD Highway Business District with conditions to HBD Highway Business District. (Advertised in the April 10 and 17, 2025, issues of the *Salem Times-Register*.) (The Planning Commission recommended approval by a unanimous vote.)

SUBMITTED BY: Maxwell Dillon, Planner

SUMMARY OF INFORMATION:

SITE CHARACTERISTICS:

Zoning: HBD Highway Business District

Land Use Plan Designation: Commercial

Existing Use: Disabled American Veterans organization

Proposed Use: Standard Commercial

The subject property (2381-2383 Roanoke Boulevard) consists of a 1.372-acre tract of land which currently sits within the HBD Highway Business District zoning designation. The property has historically served as home to the Salem Chapter of the Disabled American Veterans organization. In 1990, the property was rezoned from Business District B-1 to Business District B-3, with conditions including the following:

4. A reversion clause will be applied if the building is not used as either a thrift store, meeting hall, or club. This clause will require a reversion of the zoning to Business District B-1 if not used for any of the above purposes. The Disabled American Veterans will not use this site as an official drop-off point for contributions to the Disabled American Veterans.

Because the former rezoning included a reversion clause to a zoning district that no longer exists (B-1), and the proposed use of the property does not meet the specified

restrictions, the applicant is requesting a rezoning from HBD with conditions to HBD without conditions to allow the development of a standard commercial multi-tenant structure.

The Future Land Use Map (FLUM) identifies this area as Commercial which is consistent with the proposed future utilization of the property.

REQUIREMENTS: The proposal meets the requirements of Section 106-214.3. Site development regulations for HBD

FISCAL IMPACT:

STAFF RECOMMENDATION:

Recommend that Council hold a public hearing and consider adoption of the ordinance on first reading.

ATTACHMENTS:

1. 2381-2383 Roanoke Boulevard - Rezoning Application
2. 2381-2383 Roanoke Boulevard - Conceptual Plan
3. Item 6C 4-28-25 2383 Roanoke Blvd - Legal Description
4. March 2025 PC Minutes As Amended
5. Council letter to Property Owner 2381-2383 Roanoke Blvd. Tax Map 225-2-6.1
6. Legal Ad 4.10
7. Item 6C. 6D. 6E. 6F 4-28-25 Legal Ad 4.17
8. Item 6C 4-28-25 Ordinance for 2381-2383 Roanoke Blvd_incl. legal description

Pre-application Meeting (optional)

- Meetings with the Community Development Staff are recommended prior to submittal of a rezoning application. Please bring a plat to the meeting with a sketch of your proposal.

Application Submittal

- The application deadline is the first of the month for inclusion on the following month's agenda. If the first falls on a weekend or holiday, the application deadline will be the following business day.
- When submitting an application be sure to include the following: a complete application, plat of the subject property, legal description that includes metes and bounds, and supplementary information to support the request (such as conceptual plans and building elevations). Please note: incomplete applications will not be accepted and will be returned to the applicant.
- The application fee is due at time of submittal. (See Page 4)
- PLEASE NOTE: As per 106-520(C) of the City of Salem Zoning Ordinance no application shall be accepted for a lot or parcel that does not comply with the minimum lot area, width, or frontage requirements of the requested zoning district. A variance from the Board of Zoning Appeals must be obtained prior to the submission of a rezoning application.

Application Distribution for City Review

- Complete applications may be routed to City departments for review.

Staff/Applicant Meeting

- The staff may contact the applicant to schedule a meeting to discuss comments provided by reviewing agencies, to request additional information or plan revisions, and to negotiate proffers.

Planning Commission

- Revised conceptual plans and draft proffers must be submitted prior to the Planning Commission meeting. Proffers and conceptual plans may be revised in accordance with Staff's recommendations, and revisions incorporating the staff's recommendations must be submitted prior to the Planning Commission meeting.
- A staff report and recommendation is included in the Planning Commission packet. The packet is distributed approximately 1 week prior to the Planning Commission meeting.
- The Planning Commission meets on the 1st Wednesday after the 1st City Council meeting of the month.
- Following a public hearing on the rezoning case, the Planning Commission may recommend approval, approval with revisions to the proffers, denial, or deferral of the application.

City Council

- Signed and notarized final proffers must be submitted prior to the City Council meeting.
- A staff report containing the recommendation of the Planning Commission and Staff is sent to the City Council prior to the meeting.
- The City Council typically hears rezoning cases on the 4th Monday of every month. Cases are usually heard by Council at the meeting following the Planning Commission meeting.
- Following a public hearing on the case, the City Council may vote to approve, approve with proffered conditions, deny, defer the application to another meeting, or remand the application back to the Planning Commission for further consideration.

ATTACHMENTS - For ALL REQUESTS you must submit the following electronically:

- a. **A fully completed signed application.**
- b. **Acknowledgement of Application Fee Payment Procedure** (Page 4)
- c. **Signed Proffer Statement if applicable** (Pages 6 & 7)
- d. **A plat of the subject property**, which accurately reflects the current property boundaries, is drawn to scale, and shows existing structures. (Typically, available from the City Clerk's Office.)
- e. **Responses to questions on Page 5**
- f. **Historic Impact Information** (if any)
- g. **For applications requiring plans**, please submit electronically only. No hard copies will be accepted.
- h. **Check here** if the conceptual plan will serve as the preliminary plat. ☐

NOTE: Elevations will be required with new development.

TO THE APPLICANT:

It is the policy of the City of Salem City Council, the City of Salem Planning Commission, and City of Salem Board of Zoning Appeals to require a property to be posted when a zoning action is being considered. Such a posting notifies the general public of an impending action and the location being considered.

It is incumbent on you, the applicant, to ensure the sign is in the proper location and remains there until an action has taken place. Consequently, the procedure for posting is as follows:

1. The Community Development Staff will post the sign on your property.
2. You should check the location of the sign to make certain it is in the right place on your property. If it is not, notify the Community Development Office as soon as possible.
3. You should check periodically to ensure the safety of the sign. If it is stolen or otherwise harmed, notify the Community Development Office as soon as possible.

In submitting this rezoning application, you hereby grant permission to the agents and employees of the City of Salem to enter the referenced property for the purposes of processing and reviewing the above application.

Should you have any questions regarding this policy, please contact a member of Community Development.

City of Salem Community Development Application

Request for REZONING or CONDITIONAL REZONING

Case #: _____

APPLICANT INFORMATION

Owner: _____	Telephone No. _____
Contact Name: _____	Fax No. _____
Address: _____	Email Address _____

Applicant/Contract Purchaser: <u>Clipp Family Trust, or assigns</u>	Telephone No. <u>919-929-2772</u>
Contact Name: <u>Steven Clipp</u>	Fax No. _____
Address: <u>10214 Governors Dr. Chapel Hill, NC 27517</u>	Email Address <u>clipparch@yahoo.com</u>

PARCEL INFORMATION

For multiple parcels, please attach a page ☐

(Tax ID #s) <u>225-2-61</u>	Total Area (acres/square feet) <u>9,000 square feet</u>
Deed Book <u>6</u> Page <u>52</u>	Current Zoning <u>HBD</u>
Subdivision <u>Fralin & Waldron</u>	Requested Zoning <u>HBD</u>
Location Description (Street Address, if applicable) _____	Requested Use <u>Retail, Meeting</u>
<u>2383 Roanoke Blvd.</u>	Current Use <u>Retail, Meeting</u>
<u>Salem, VA 24153</u>	☐ Conditional Zoning Request: See Attached Proffer sheets

SIGNATURE OF OWNER ☐ CONTRACT PURCHASER ☒ (attach contract) ☐

As owner or authorized agent of this property, I hereby certify that this application is complete and accurate to the best of my knowledge, and I hereby grant permission to the agents and employees of the City of Salem to enter the property for the purposes of processing and reviewing this request.

Signature <u>Steven Clipp</u>	Date <u>02/03/2025</u>
Print Name <u>Steven Clipp</u>	
Signature _____	Date _____
Print Name _____	

QUESTIONS/ LETTERS/ SHOULD BE FORWARDED TO THE FOLLOWING**:

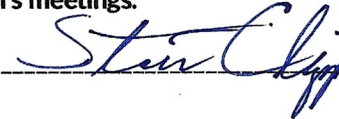
Name <u>Jonathan Martin</u>	Telephone No. <u>703-869-8066</u>
Address: <u>105 Downing Pl. Apex, NC 27502</u>	Fax No. _____
	Email Address <u>jmartin@jdmam.com</u>

**It is the responsibility of the contact person to provide copies of all correspondence to other interested parties to the application.

ACKNOWLEDGEMENT OF APPLICATION FEE PAYMENT PROCEDURE

Application fees must be submitted at the time of submittal. I hereby acknowledge that this application is not complete until the payment for all applicable fees has been received by the City of Salem Community Development Department. I acknowledge that I am responsible for ensuring that such fees are received by the City of Salem. I further acknowledge that any application fee submitted after the deadline shall result in the application being considered filed for the next month's meetings.

Signature of applicant/authorized agent



Date: 02/03/2025

Print Name:

Steven Clipp

Signature of applicant/authorized agent

Date:

Print Name:

If you would like your correspondence emailed and/or faxed, please make selections, and provide the information below:

☒ Email jmartin@jdmam.com

☐ Fax: _____

FEES:

All application fees must be paid at the time of submittal. Please make checks payable to the City of Salem:

Rezoning application fee

\$1,000

FOR STAFF USE ONLY

Staff Reviewer:

Application Complete?

☐ YES

☐ NO

Date:

PLEASE RESPOND FOR ALL REZONING APPLICATIONS:

1. What is the Future Land Use Designation for the subject property? Commercial
2. Describe in detail the proposed use of the property. Should existing Proffers be approved for removal, our plan is to renovate and reposition
the property (currently vacant) into a neighborhood commercial center;
to be leased to either retail or office tenants.
3. List any sensitive environmental or unique features on the property. Are there any high voltage transmission lines, public utility lines, or others? To our knowledge, there are no high voltage transmission lines,
sensitive environmental or other unique features of the property. The only public utility line is an 8" sanitary sewer gravity line at the NW corner of the property.
4. Is the subject property located within the Floodplain District? ☐ YES ☒ NO If yes, describe the proposed measures for meeting the standards of the Floodplain Ordinance. _____

5. Is the subject property listed as a historic structure or located within a historic district? ☐ YES ☒ NO
If yes, describe the proposed measures for meeting the standards of the Department of Historic Resources.

6. Have you provided a conceptual plan of the proposed development, including general lot configurations and road locations? Are the proposed lot sizes compatible with existing parcel sizes in the area? Yes, please find
a conceptual plan as an additional attachment. The proposed development would
be substantially similar to the existing building footprint and existing site plan.

PLEASE RESPOND FOR COMMERCIAL REZONING APPLICATIONS

1. What provisions will be made to ensure safe and adequate access to the subject property? No substantial changes
to existing access improvements are planned.
2. How will the traffic impact of this development be addressed? Because the proposed square footage
will generally be the same as the existing building, no meaningful increase in traffic
is anticipated.
3. Describe why the proposed use is desirable and appropriate for the area. What measure will be taken to assure that the proposed use will not have a negative impact on the surrounding vicinity? The existing property is
vacant. If removal of the existing proffers is approved, the building could be revitalized as a
neighborhood retail/commercial center, with tenants providing meaningful goods and services for the community. Please see the conceptual plan for examples.
4. What type of signage is proposed for the site? The existing monument sign would be refurbished or replaced.
One or more tenant signage panels would be added on the building roof (see conceptual plan). All signage will be planned and approved in accordance with the City of Salem Code of Ordinances.
5. Have architectural/building elevations been submitted with this application? Yes (conceptual plan).

TAX MAP NO.: _____

This document prepared by:
(NAME AND ADDRESS): _____

Return to: Office of Community Development
21 South Bruffey Street
Salem, Virginia 24153

PROFFER STATEMENT

WHEREAS, _____,
("the Owner(s)") is/are the owner(s) of certain real property known as
_____ (*property description/location*) ("the Property") totaling approximately
_____ acres, located in the City of Salem, Virginia which is more particularly described as follows:

_____ (*legal description or an attachment containing a legal description. Also include tax map #*); and

WHEREAS, the Owner(s) has/have filed an application to rezone the Property from current zoning of _____ (*current zoning*) to _____ (*proposed zoning*), conditional, pursuant to the City of Salem Zoning Ordinance (the "Zoning Ordinance"); and

WHEREAS, the Owner desires to proffer to the City of Salem (the "City") certain conditions in connection with the development of the Property that will protect the City and its citizens, provide for the orderly development of the Property, and offset the impacts of development; and

WHEREAS, the below-listed proffers are designed and intended to mitigate impacts that have been identified; and

WHEREAS, the Owner certifies that all below-listed proffers are voluntary, reasonable, and directly related to the rezoning applied for; and

WHEREAS, the City is authorized to accept these proffers pursuant to the Code of Virginia, and the Zoning Ordinance; and

WHEREAS, in the event that there is any conflict between these proffers and the Zoning Ordinance, the conflict shall be resolved by the City's Zoning Administrator, subject to appeal to the Board of Zoning Appeals and the courts as provided by law; and

WHEREAS, these proffers shall be binding upon and shall inure to the benefit of the parties hereto, and their respective heirs, successors and assigns; and

WHEREAS, the Owner(s) acknowledges that impacts of development not offset by the below-listed proffers may be cause for denial of the rezoning request.

NOW, THEREFORE, the Owner(s) agrees to meet and comply with the following proffers in connection with the development of the Property should the Owner's application to rezone the property be approved:

PROFFERS

1. (proffer 1)
2. (proffer 2)
3. (proffer 3)
4. etc.

(Indicate if you intend the proffers to be offered as a group (i.e. "all or nothing". Otherwise, each will be considered to be individually offered for separate consideration by the City. The City does not have to accept proffers that are offered)

Once proffered and accepted as part of an amendment to the zoning ordinance, these conditions shall continue in full force and effect until a subsequent amendment changes the zoning on the property covered by these conditions; provided, however, that such conditions shall continue if the subsequent amendment is part of a comprehensive implementation of a new or substantially revised zoning ordinance.

WITNESS the following signature and seal:

By: _____

Owner

COMMONWEALTH OF VIRGINIA CITY OF SALEM, to wit:

The foregoing instrument was acknowledged before me this _____ day of _____, 20_____

by _____.

Owner

Notary Public

My commission expires: _____

Acceptance:

The Proffers herein have been accepted as follows: ("All" or list specific proffers
accepted)

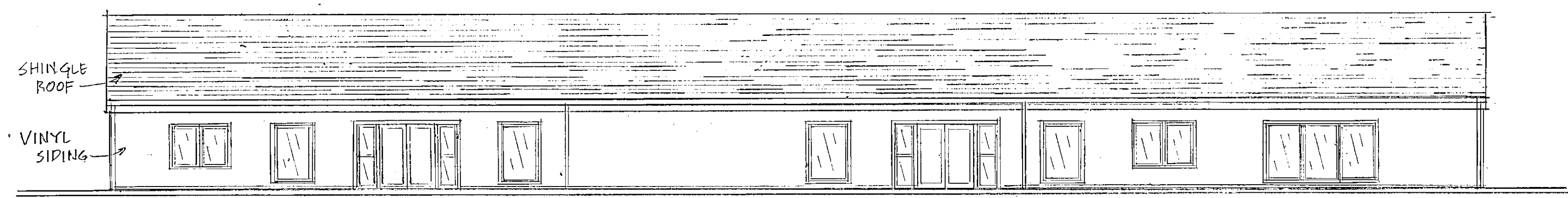
by action of the Council of the City of Salem on _____
Date

ATTEST:

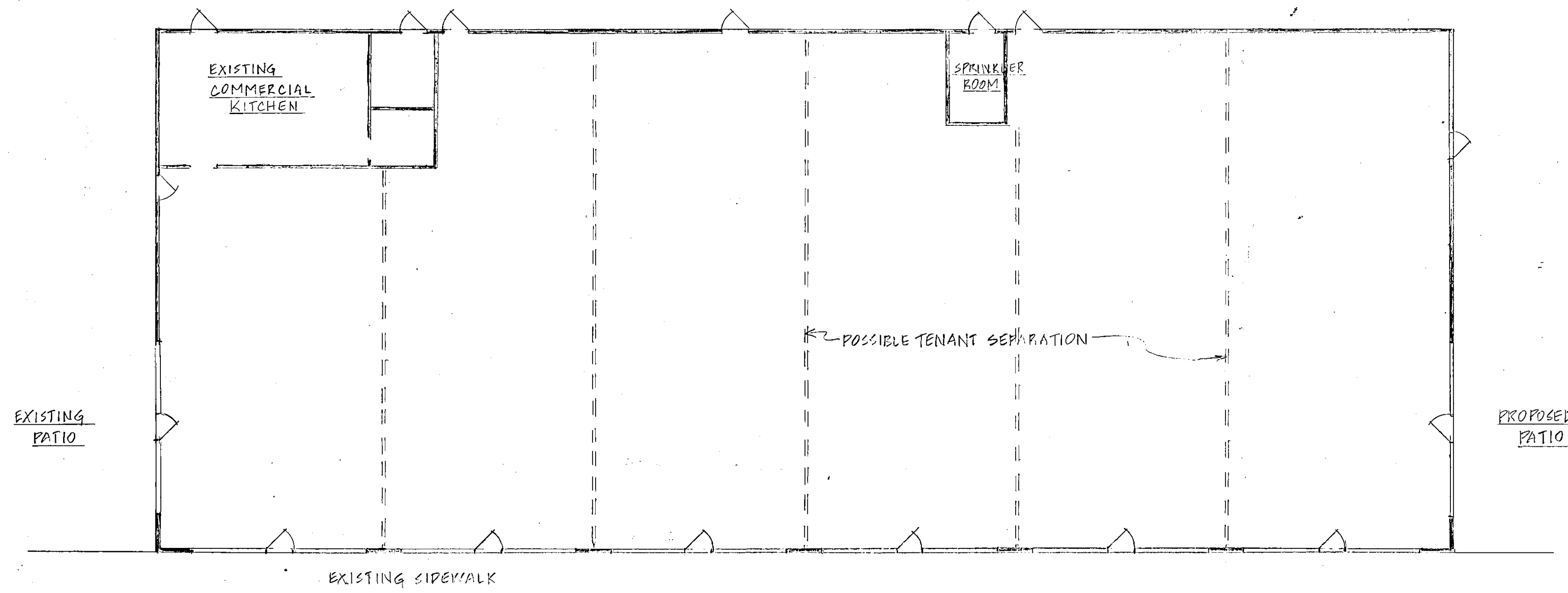
Clerk of Council
Salem, Virginia



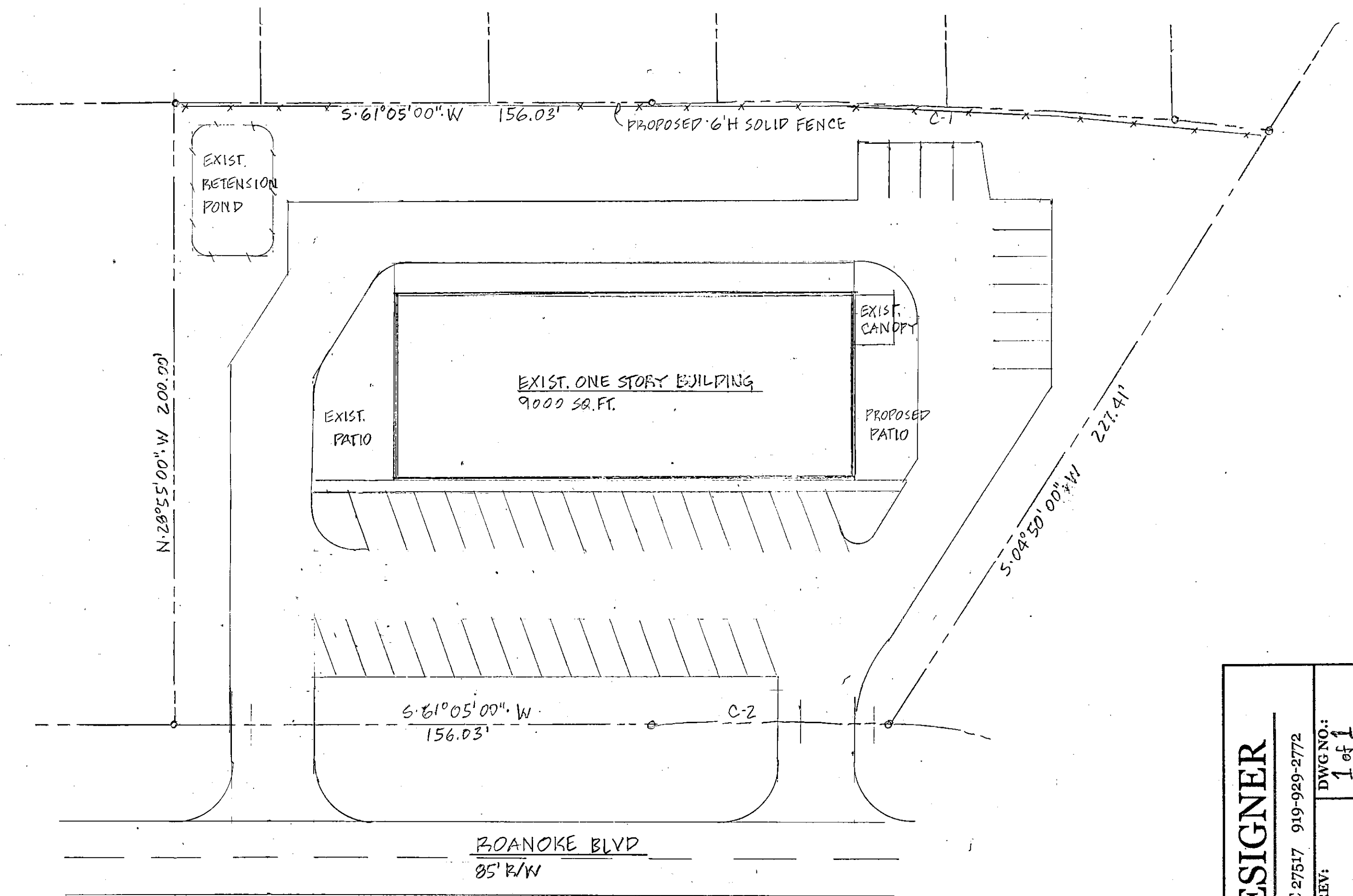
PROPOSED STREET-FRONT ELEVATION
1/4" = 1'-0"



EXISTING STREET-FRONT ELEVATION
1/10" = 1'-0"



EXISTING / PROPOSED FLOOR PLAN
1/10" = 1'-0"



SITEPLAN

1" = 30'-0" 1.372 ACRES
BASED ON SURVEY BY LUMSDEN ASSOC. DATED 10-24-90
LOT 1B, BOULEVARD ESTATES, P.B. 6, PG 52

CURVE	RADIUS	LENGTH	TANGENT	CHORD	BEARING	DELTA
C1	1612.00'	205.86'	103.07'	205.72'	N 64°44'38" E	67°19'01"
C2	1412.00'	79.00'	39.51'	78.99'	S 62°41'10" W	03°12'20"

STEVEN CLIPP DESIGNER

10214 COVERNORS DRIVE, CHAPEL HILL, NC 27517 919-929-2772

DATE: 1-30-25 DRAWN BY: SGC REV: 1 of 1 DWG NO.:

2383 ROANOKE BLVD
SALEM, VA

EXHIBIT A

Legal Description

PARCEL ONE: CITY OF SALEM

BEGINNING at a point on the north right-of-way line of Boulevard Roanoke (85 feet wide) at the point of intersection with the corporation line of the City of Salem and the City of Roanoke; thence with the said corporation line N. 04 deg 50' 00" E. 227.41 feet; thence leaving the aforesaid corporation line and with a new line on a curved to the left with a radius of 1,612.00 feet, a tangent of 103.07 feet, an arc distance of 205.86 feet and a chord S. 64 deg 44' 30" W. 205.72 feet to a point on said new line being the southeast boundary of Block 9, Boulevard Estates Subdivision as recorded in Plat Book 6, page 52 in the Clerk's Office for the Circuit Court of Roanoke County; thence with the said boundary of Block 9, S. 61 deg 05' 00" W. 156.03 feet to a point on the south boundary line of Lot 5, Block 9, Boulevard Estates; thence with a new line leaving the aforesaid Block 9, boundary S. 28 deg 55' 00" E. 200.00 feet to a point on the aforesaid north right-of-way line of Boulevard Roanoke; thence with said right-of-way line N. 61 deg 05' 00" E. 156.03 feet to a point; thence continuing with the said right-of-way line on a curved to the right with a radius of 1,412 feet, a tangent of 39.51 feet, an arc distance of 79.00 feet and a chord N. 62 deg 41' 10" E. 78.99 feet to the point of BEGINNING, and being new Lot 1B, containing 1.372 acres as shown on plat showing the resubdivision of property of Fralin and Waldron, Inc. creating New Lots 1A and 1B, dated April 4, 1990, prepared by Lumsden & Associates, Engineers-Surveyors-Planners; and



**PLANNING COMMISSION
MINUTES
Wednesday, March 12, 2025**

Work Session, 5:30 PM, Council Chambers Conference Room, City Hall, 114 North
Broad Street, Salem, Virginia 24153
Regular Session, 7:00 PM, City Hall, 114 North Broad Street, Salem, Virginia 24153

WORK SESSION

1. Call to Order

A work session meeting of the Planning Commission of the City of Salem, Virginia, was held in the Council Chambers Conference Room, City Hall, 114 North Broad Street, at 5:30 p.m., on Wednesday, March 12, 2025, there being present the following members of said Commission, to wit: Denise P. King, Reid Garst, Mark Henrickson, Jackson Beamer and Nathan Routt, constituting a legal quorum, with Chair King, presiding; together with Christopher J. Dorsey, City Manager and Executive Secretary, and H. Robert Light, Assistant City Manager and Deputy Executive Secretary, ex officio members of said Commission; Charles E. Van Allman, Jr., Director of Community Development, Mary Ellen Wines, Planning & Zoning Administrator, Maxwell S. Dillon, Planner, Lisa D. Browning, Codes Compliance Investigator and Jim H. Guynn, Jr., City Attorney; and the following business was transacted:

Chair King called to order at 5:30 p.m. and reported that this date, place, and time had been set in order for the Commission to hold a work session.

Mary Ellen Wines introduced the new Codes Compliance Investigator, Lisa Browning, to the Planning Commission members.

2. New Business

- A. Comprehensive Plan Update
- B. 2381-2383 Roanoke Blvd.
- C. 1906 Mill Ln. & 1400 Blk. Penley Blvd.
- D. Simms Farm

3. Adjournment

Chair King adjourned at 6:52 p.m.

REGULAR SESSION

1. Call to Order

A regular meeting of the Planning Commission of the City of Salem, Virginia, was called to order at 7:00 PM, in the Council Chambers, City Hall, 114 North Broad Street, on Wednesday, March 12, 2025, there being present the following members to wit: Denise P. King, Reid Garst, Mark Henrickson, Jackson Beamer; and Nathan Routt, constituting a legal quorum, with Chair King, presiding; together with Christopher J. Dorsey, City Manager, and Executive Secretary, H. Robert Light, Assistant City Manager and Deputy Executive Secretary, ex officio members of said Commission; Charles E. Van Allman, Jr., Director of Community Development, Mary Ellen Wines, Planning & Zoning Administrator, Maxwell S. Dillon, Planner, Lisa D. Browning, Codes Compliance Investigator, and Jim H. Guynn, Jr., City Attorney; and the following business was transacted:

Chair King reported that this date, place, and time had been set in order for the Commission to hold the regular meeting.

A. Pledge of Allegiance

2. Consent Agenda

A. Minutes

Consider acceptance of the minutes of the January 15, 2024, work session and regular meeting.

Chair King asked if there were any corrections or additions to the minutes from January 15, 2024, work session and regular meeting. No changes were suggested, and the minutes were accepted as presented.

B. Cancellation of February meeting

Chair King reported that the Commission did not meet in February due to no items being on the agenda.

3. Old Business

No old business was reported.

4. New Business

A. Amendment to the Zoning Ordinance

Hold public hearing and consider the request of Cliff Family Trust or Assigns, Contract Purchaser, to rezone the property located at 2381-2383 Roanoke Boulevard (T/M# 225-2-6.1) from HBD Highway Business District with Conditions to HBD Highway Business District.

Staff noted that the subject property located at 2381-2383 Roanoke Boulevard (T/M# 225-2-6.1) was rezoned before the current zoning ordinance with a condition on the property that said it would revert to B-1 should it ever cease to be the Disabled American Veterans Meeting Hall and Thrift Store. The City of Salem no longer has a zoning district B-1; therefore, the petitioners have asked to remove that condition and allow the property to stand as HBD Highway Business District.

Chair King asked if anyone was present to speak on behalf of the applicant. Mr. Jonathan Martin of 105 Downing Place, Apex, North Carolina 27502 asked to speak on behalf of the Cliff Family Trust. Mr. Martin stated that he came to the Commission today as they have a contract to purchase the property which was previously occupied by the Disabled American Veterans and is currently vacant. As part of their due diligence, it was learned that there are conditions associated with the property which would prohibit them from repositioning it into a neighborhood center which would be their goal should they acquire the property. The conditions in the zoning code are written specifically to the Disabled American Veterans' use for the space limiting it to either a thrift store, a meeting hall or a club. The conditions also mentioned improvements which were required when they took occupancy. As mentioned, the Disabled American Veterans have vacated and have been marketing the property. Their hope is that the Commissioners will consider rezoning the property from HBD Highway Business District with Conditions to HBD Highway Business District. The applicant stated that they feel this part of Roanoke Boulevard would benefit from having a neighborhood center. If there are any questions about the plans or the conceptual design, please let them know and they will be provided.

Commissioner Henrickson inquired about how many tenant spaces they are hoping to have.

Mr. Jonathan Martin stated that, at this time, the building consists of 9,000 square feet total, divided into three 3,000 S.F. suites. Right now, they would leave the building as is depending on leasing. As part of their work, they would come with formal plans and upgrade or alter the good majority of the front and exterior, however, he did not know if they would change the footprint, depending on leasing and what tenants approach them. If they did, they would come with formal plans.

Commissioner Henrickson asked if they had any prospective tenants at this point.

Mr. Martin stated that they do not, however, the design that was provided is what they are targeting, but they do not really know until they lease it.

Chair King inquired as to who would be responsible for maintenance of the property, the owner or the tenants.

Mr. Martin stated it would depend on the lease structure and what is agreed on within the leases. He would assume there would most likely be a triple-net lease where they would be responsible for maintaining the property. The applicant would probably do self-management; however, the tenants would be responsible for maintenance at the property.

Chair King stated that the concern when inspecting the property was a shed located at the back which looked like at one point it was probably locked. It was not locked on that day and the doors were standing open. This is a concern, especially with an owner who resides out of town and the concern of who would be there to make sure that the property is maintained.

Mr. Martin stated that within the purchase contract is a condition that the shed and a couple other sheds actually be removed prior to their closing.

Chair King asked the applicant if they were aware that the business to the east of the building towards the City of Roanoke is currently parking vehicles on the property.

Mr. Martin stated that he had seen vehicles there, but that he was not sure who they belonged to. As part of their due diligence, having visited the property a couple of times, he had seen vehicles there. If the Planning Commission would like, he can certainly make a request to the current owner to remove them.

Chair King stated that is not a problem for the Planning Commission but did not know if the applicant understood that they actually belonged to the other business.

The applicant thanked the Commission for letting them know because he did not know who the vehicles belonged to.

Chair King asked if there was anyone else present to speak on this matter.

Mr. Chris Marلمان of 2244 Bainbridge Drive addressed the Commission. Mr. Marلمان stated that his property backs up to 2381-2383 Roanoke Blvd. and there have been several occasions where he has taken care of the upkeep behind the building where weeds and grass have overgrown. Mr. Marلمان stated that there has been a lot of activity in the past that has gone on behind the facility and he has had to call the non-emergency number several times because people would hang out. In the past, there were people living there in the Connex containers which have since been removed. The concern is what type of facility the applicant would like to put there and what would be their responsibility to the residents living on the backside of the property. He stated that he

had planted trees which face the backside to try to block some of that activity because there is traffic that is in and out of the property all the time. Just two weeks prior, alarms were going off inside of the building and he had to contact whoever was responsible for selling the building and they contacted people to come and shut off the alarms. The fire alarms and all kinds of other alarms were going off inside the building. Mr. Malman can hear them when he is outside on the back porch. It has been an inconvenience for those living there and he has lived there for probably 12 years. He stated that there were very few people to get ahold of at that time to try to take care of some of the issues they were having because the property changed hands quite a few times as far as who was in charge of the facility. There was trash being dropped back there, people would come back there, go through all the containers, throw trash on the ground and leave it a mess. He asked if that would be taken care of with the tenants that are moving in, would the residents have people to take care of issues if they had them and how to get in touch with them.

Commissioner Henrickson asked if Mr. Martin would like to address these issues.

Mr. Martin stated that they would be a proactive property manager and would have landscaping and parking lot sweeping as necessary. Mr. Martin stated that they do not know which tenants would be occupying the space, however, they see them as service-oriented tenants that would serve the neighborhood and the campus across the street. To answer the gentleman's question, they are a very proactive property management company and would be on top of those issues.

Chair King asked if the property manager would be located in Salem or in the Roanoke Valley. She asked if this is someone, if a phone call was made, would be able to be at the property within a reasonable time.

Mr. Martin responded that he, being based in North Carolina, would be the property manager. This is his full-time job, however, if the caller felt that it required it and if issues did pop up, they could hire somebody that could be local. He stated that within a triple-net lease structure, the tenant is going to be responsible for certain things as far as maintenance and upkeep specifically. As the manager of the property, they would make sure there is proper landscaping and maintenance.

Vice-Chair Garst asked about the picture provided that showed potential shops such as a coffee shop, pet shop, yoga or sandwiches. So, he asked if these will be multiple businesses. He asked if they would have a triple-net lease with each one of the businesses.

Mr. Martin responded that each one would be a specific triple-net lease.

Vice-Chair Garst asked who would maintain the entire property.

Mr. Martin responded that the applicant would set up any landscaping or services, however, the tenant would reimburse them as part of a reconciliation at the end of the

year for those services. The applicant would do the property management as well, but they would have local landscaping or whatever services were needed.

Vice-Chair Garst asked if the applicant would be responsible, and if the tenant would be responsible based on their square footage share or some other measurement.

Mr. Martin responded yes to that question.

Chair King asked to make sure that the purchase contract stated that the shed(s) will be removed as part of the contract because her concern was the same as the resident on Bainbridge Drive.

Commissioner Beamer asked if the purchase is contingent upon approval.

Mr. Martin responded that the contract is contingent upon approval.

Commissioner Beamer asked if the Disabled American Veterans had the whole building.

Mr. Martin answered affirmatively.

Chair King asked if there were any further questions or if anyone else was present to speak on this matter.

The public hearing was closed at 7:12 PM. Chair King asked for questions or comments from the Planning Commission. Hearing none, she entertained a motion. Commissioner Routt made a motion to approve the amendment, which was seconded by Commissioner Beamer. Upon a roll call vote, the same stood as follows:

Mr. Routt – Aye
Mr. Henrickson – Aye
Mr. Beamer – Aye
Mr. Garst – Aye
Chair King – Aye

Chair King explained that the Planning Commission is a research and recommending body to the City Council. This has been approved with a 5-0 vote and will now go to City Council. Attendees will need to appear at the City Council meeting when this is on their agenda. They will be notified once it has been placed on their Agenda.

B. Public Hearing for Amendment to the Zoning Ordinance and Special Exception Permit

Hold public hearing for the request of R. Fralin Development Corp. & Simms Property, LLC, property owners, to amend rezoning Ordinance #344 and to amend the Special Exception Permit by removing proffer #4 relating to the maximum height of 1.5 stories for structures constructed on cluster lots for the

properties located at 113 Parker Ln (T/M #273-3-4), 117 Parker Ln (T/M #273-3-5), 121 Parker Ln (T/M #273-3-6), 125 Parker Ln (T/M #273-3-7), 129 Parker Ln (T/M #273-3-8), 133 Parker Ln (T/M #273-3-9), 137 Parker Ln (T/M #273-3-10), 141 Parker Ln (T/M #288-3-12), 142 Parker Ln (T/M #288-3-11), 134 Parker Ln (T/M #288-3-9), 130 Parker Ln (T/M #288-3-8), 126 Parker Ln (T/M #288-3-7), 122 Parker Ln (T/M #288-3-6), 118 Parker Ln (T/M #288-3-5), 114 Parker Ln (T/M #288-3-4), and 211 Diamond Rd, (T/M #272-2-1).

Chair King asked for any comments from Staff. Staff noted the applicant was requesting the removal of that condition, as Mr. Light had stated, for the two cluster blocks that were included as part of the original rezoning and special exception permit. The proffers included on the rezoning are the exact same as the conditions placed on the special exception permit. Staff has had several inquiries as to what the request was for and did have one neighbor that contacted staff to voice his concerns over the request.

Chair King opened the public hearing at 7:15 p.m. and asked for the applicant to speak first.

Mr. Brian McCahill of 5211 S. Concourse Drive, Roanoke, VA 24019, COO of R. P. Fralin Inc. addressed the Commission. He stated that Gwen Phillips, Operations Manager, is present as well. She will be delivering a presentation prepared to update the Commission on progress in the community and explain the rationale for the request and try to answer questions from the public as well as the Commission. His main comment was to state that the request is all about meeting market demand. The applicant has no objection to building the 1.5 story homes that the proffer requires. There are certain lots where they are finding the market would like to see two story homes. They have had a lot of success, particularly in Glenvar, with this kind of housing product. They are selling quickly, and he thinks the applicant can meet the demand in Salem as well if they are able to build products like that. Gwen Phillips manages their sales and a lot of their home operations.

Gwen Phillips of 5211 S. Concourse Drive, Roanoke, VA 24019 addressed the Commission, thanking the Commission for consideration of their application. She has been with the R. P. Fralin organization for about 5 years and was not present at the initial request. She is the Interim Sales Manager and gets to work with the Property Management Division on a lot of their customer facing roles within the organization. She has participated in many requests such as this to provide much needed housing to the community. Wanting to provide more information about who they are as an organization, she stated the name is R. P. Fralin Inc. and their mission and values are to provide their customers and employees with quality and value to their clients with integrity and to foster an atmosphere where all grow professionally and personally. The organization's beliefs are choosing to go positive, they should listen to others' ideas, thank you goes a long way, and it is not about them. R. P. Fralin Inc. introduction is they are a regional real estate developer based in Roanoke, Virginia. They employ approximately 40 employees, and the breath of their force comes from their subcontractors. They have over 300 workers by way of their subcontractor activities. They are the builder that employs lots of companies locally that help to build their product. Their expertise is in real estate acquisition, land development, home building and luxury apartment communities. They

have developed over 1,500 residential lots, have built over 2,000 homes, and have built and retained 10 luxury apartment communities with six under construction. They have also built and retained a plethora of commercial buildings. They have a diversity of products and also a diversity of locations so they can offer that as experience. Being familiar with the Simms master plan, this is an overview of what the full project will eventually look like, as they work through current and future phases bringing it to the market. Ms. Phillips stated that their request is simple. When originally rezoned, the applicant proffered 8 conditions. Since then, they discovered that it would be a benefit to the market and future citizens to request to remove Proffer #4 which is restricting their cluster lots to homes with a maximum of 1.5 stories. This request only impacts 31 total lots of the full master plan. There are 10 unbuilt lots in the current Section 1 that are ready to go and 20 undeveloped lots in future Sections 3 and 4. In reference to the above stated presentation, they are looking at 10 in Phase A which is towards the bottom right and then the full cluster section of Phase E, both circled in purple. In comparing the lots, the applicant is asking to remove Proffer #4 versus what has been completed in the Simms Farm community so far, it is a little section indicated on the presentation and what remains in Section 1 that they can offer to the market soon. In referring to a drone video of what is currently in the Simms Farm subdivision, she indicated that the video gives a real picture of what is there. She stated that they are here to speak firsthand that the market really wants a 2-story home. The market really wants to be able to move their family and have that extra space to grow. They have found the market that 2 story family homes typically serve is underserved, but not to the exclusion of what they are currently building. They are still able to build the 1.5 story plan but would like to offer the 2 story plans. In summary, she stated that removing Proffer #4 enhances their ability to serve the market demand. She provided an overview of some of the plans that would be proposed to meet the lot conditions. They are looking at 1,800 to 2,000 S.F. on basements with about 900 S.F. available to finish or storage space, depending on the need. Most are going to contain 4 bedrooms and 2.5 baths.

Vice-Chair Garst questioned whether the market needs are not being met as it seemed like they were selling the 1.5 story houses.

Ms. Phillips stated that the 1.5-story homes are selling by default because it is a location that they want but is not as much space as preferred.

Vice-Chair Garst asked how many 2 stories are going to be built outside of the cluster.

Ms. Phillips did not have the number.

Vice-Chair Garst asked if this is 170 give or take units.

Commissioner Henrickson responded 140+.

Mr. McCahill stated that it would be a 50/50 mix. A lot depends on the topography of those sections, so lots that are relatively flat, they build 1 to 1.5 story homes. Most folks that buy those homes do not want steps or storage space in the basement. Lots that are sloping would take on 2 story homes. Within the cluster lot, the applicant is still designing the future sections, but he can state that 3, 4 or maybe 5 of the remaining Section 1 lots could be 2 stories. They would be completely finished with that section right now if they

had Proffer #4 removed. People are buying them, but it is slow because they are not able to serve that demand. They can build more modest 2 story homes in the cluster lot section to get to a lower price point than they can in the rest of the Simms Farm plan.

Mr. John Breen of 142 Bogey Lane appeared before the Commission and stated he did not think it was fair to confront 25 minutes of presentation with 3 minutes. Mr. Breen voiced the following concerns. He stated that by any rational measure, allowing 2 story homes on the cluster lots sets an undesirable precedent and outcomes and empowers an undesirable developer. Proof positive, look at the Better Business Bureau. A proffer that was geared to protect the surrounding neighborhood and predicate the cluster area approval would not be enforced. Fralin even ignores the Salem code for Section 1 landscaping. Two story homes are not affordable housing and not at all what was promised when the cluster overlay was approved. Fralin's current existing 2-story homes are in the \$535,000 to \$550,000 range. The cluster homes are \$80,000+ less. Two story homes on tiny lots favors only the developer's profits. He stated that they offer nothing positive to the school system. Two story homes attract kids. The estimated property taxes for the 2 story homes that Fralin built is \$4,500 per home versus \$11,000 cost per student to our school system. The Fralin request lacks any benefit to Salem or any desirable basis for approval. Fralin has already sold half of the lots in Section 1 as 1.5 stories. Several of these have sold in the last 120 days. Aside from the foregoing concerns, Mr. Breen stated that the Fralin application seeks to remove the proffer from 211 Diamond Road. This address is indicated on Salem's GIS site as the address for 53.29 acres. This is an obvious effort to set up this acreage for more tiny lots with 2 story homes. Parker addresses which are on the application as 113, 118 and 122 are either mostly built or under construction so why would there be a need to remove Proffer #4? Of the lots in Section 1, 22 have already been sold and constructed as 1.5 story homes. This demonstrates 1.5 story homes are marketplace viable. As a citizen of Salem, I cannot tell the Commission more. I stood here 5 years ago to stop Salem from approving Fralin. Mr. McCahill stood here and lectured for 25 minutes on several occasions about how great the 1.5 story homes would be. It's time he sticks to his promise and proffer fully.

Mr. Wesley Trent of 98 Upland Drive appeared before the Commission and stated that he had voiced his opposition to this project from the beginning. He listened to everything that the applicant had to say, telling them what they were going to do, and they hadn't done it yet. The proffers that are in place right now like starting at certain times of the morning have not been followed. The proffer of stopping in the afternoon has not been followed. The trees that were planted along Upland Drive are all dead. The amount of work cutting grass or chemically burning the grass off. The City of Salem had to come in and clean it up because they blew it all into the street. Mr. Trent stated that he does not understand why the Commission would allow additional proffers to be lifted when Fralin cannot follow the ones he is doing. Mr. Trent stated he opposes the proffer to be removed.

Mr. Mike Fisher of 66 Upland Drive appeared before the Commission. Mr. Fisher is located directly across from the development and stated that Mr. Fralin's request to have the proffer removed hit home when he found out about it. Mr. Fisher stated that he was part of the process at the onset 5 years ago when this happened with the Planning Commission, with the City Council meetings and the community meetings with Mr. Fralin at the American Legion buildings. He was involved with everything that he could possibly

could because he knew the Simms family very close and personally. Mr. Fisher got involved and was worried about the site distances, etc. He took an active role in the first planning commission and the City Council meeting. He looks at the proffer and this proffer was put in place very specifically. There is a reason that this proffer was put in place. Mr. Fralin, back in 2019 when this whole thing was starting for the rezoning, his pitch to the public was that we need housing for the City of Salem for single people, married couples without children and we need small cluster homes. Mr. Fisher indicated he was only speaking about the cluster lots. Mr. Fralin stated that we need homes for senior individuals who do not want to climb steps and retirees. That was Mr. Fralin's pitch for wanting to have cluster homes. That hasn't changed today. We still need homes for those people. Mr. Fralin or his people are now saying that times have changed. We need 2 story homes on these small lots, and we need to have them for children, but Mr. Fisher didn't hear anything tonight about the single people, the married couples without children or the retirees and that is why Mr. Fralin wanted to make cluster homes back in 2019-2020. Once the development was passed, Mr. Fralin has come in and developed that area and he has really developed that area. He has moved all over to make that development. Mr. Fralin is the one that came up with his plan for how he wanted this area to look. The City of Salem directed that, if he was going to have cluster lots, they would have to be this size. He built those lots at his absolute minimum that he could get by with under City code. In this cul-de-sac that he has built on Parker Lane, when going down around the back, the lots are bigger. The first house Mr. Fralin built there on Parker Lane, 101 Parker Lane, is 1,623 S.F. It has 3 bedrooms and 2 baths on a slab. Ideally, this is what we thought when Mr. Fralin presented this to the Planning Commission and City Council back in 2019, just like he showed these pictures tonight. They have shown these pictures tonight of 2 story homes. They showed us 1.5 story homes. They looked nice and Mr. Fisher liked the homes. He built the first home up there on a slab. Mr. Fisher went up there and he said this is going to be nice because this is what we are going to have. Again, that house is 1,623 S.F. He built a home across the street at 110 Parker Lane that is a "1.5" story home. It is 1,302 S.F. with 3 bedrooms and 2 baths and has a basement garage. Mr. Fisher thinks that when Mr. Fralin states that he needs 2.5 story homes and putting in garages, something that he is doing 1.5 story on, that someone could, if they bought that house, make rooms in the basement. He is using it for a garage and making a small house. Going down into the cul-de-sac at 138 Parker Lane, Mr. Fralin has a little bit bigger lot. This home is 2,523 S.F. Mr. Fisher stated all of this information is from the City of Salem GIS website. This is a 3 bedroom, 2 bath with garage and has a basement. This house is within eyesight from Mr. Fisher's home. They have put a fence up since then and he only sees half the basement. He stated that it is an appealing house. His argument is that Mr. Fralin was designing this neighborhood. If Mr. Fralin can go in that cul-de-sac with a bigger lot and put in a 2,500 S.F. home, he had the opportunity to do this when he was making cluster lots. He could have made the homes bigger; he could have accommodated more square footage and could have taken of what he is asking for today. What he asked for back in 2019 and 2020 was for the singles, the married couples, the elderly people and the retirees. That has not changed today. As indicated in the packets he submitted to each person with pictures, when he saw the pictures and 101 Parker Lane go in, this would be a nice footprint on this street and cul-de-sac. The homes are all flat, they are 1.5 stories like he said. When Mr. Fralin went across the street, he

added a basement. Now when we go up Upland Drive, we see 2 and 1.5 stories of home from the back. Mr. Fisher's argument at the beginning was they did not want to see the back of people's homes and we asked for trees that would obscure the view where they did not have to see them. If Mr. Fralin, in his development and he is the one that moved the earth, was being a good neighbor to the neighborhood, he could have moved the earth to accommodate a 1.5 story home where they didn't have to see the back. That was his land, and he has elected, by what Mr. Fisher heard tonight, because the topography caused the problem, but Mr. Fralin had the opportunity to change the topography and he did not. Now, we have to look at 1.5 story homes. That is not what we wanted. This was all done. The proffer was put in place by the City of Salem City Council with the approval of Mr. Fralin and the approval of the Simms Family. It was very specific. Nothing has changed from what he wanted before to what it is today. There are plenty of developments. There is one coming before the Commission tonight about a new development wanting cluster homes. There is an opportunity where, if it needs to be done, and the Commission approves, a location where we can do it. This Simms location is specific. This was a neighborhood, everybody here knows how the opposition and tensions were, but it passed. We lived with it but when he started putting the back of homes in our faces, 2.5 stories to look at, that was disheartening and not what he thought to see. Had he known we would be looking at that, he would have stressed those points back in the first process. The only other issue Mr. Fisher has is that we need trees. We do not want to see the back of homes. In the City of Salem, we did not have any subdivisions backing up to main roads. The first one that did happen was Mr. Fralin's development on N. Mill Road. Four homes. That was the first time it happened. Nowhere else in the City of Salem, so this was happening. Mr. Fisher asked to please give us something where we did not have to see it. Trees were put in place. In the planning phase, he has a copy of it and has spoken to Max Dillon who has helped him through it and thank you so much. It was planned for Green Giant arborvitae. I have Green Giant arborvitae in his yard. He planted them for the simple reason that he did not want to see his next-door neighbor's house. He planted them and a Green Giant arborvitae from the Arbor Foundation will grow 40'-60' tall. Loved when he saw that in the plans. When the final plan came out, it dictated that they would put 25' Emerald Green arborvitae. The Arbor Foundation states that an Emerald Green arborvitae at its maximum height will be 15' tall. That will not cover anything up that they are seeing now, 2.5 story homes from the back. How that got changed in the process, he does not know. The planners, or whoever was putting this together, knew that was an issue and somebody made a comment that it was going to affect the powerlines. Mr. Fisher stated that he lives there, and he can see it and has them in his yard. Of the tree line that is planted there, a 40' Green Giant arborvitae would not cause any problems at all. Mr. Fisher voiced his opposition, and nothing has changed since 2020. He opposes this and hopes the Commission will take this information into consideration.

Mr. Buddy Killinger of 201 Homeplace Drive appeared before the Commission and stated he is located on the private road part of Homeplace Drive, on the north end of Simms Farm, going down his driveway 600'-700'. His concern is the buffer that Mr. Fisher was just talking about. He will be looking at the back of all these homes, there is no changing that. He took it upon himself 2 years ago and planted 100 trees down his driveway to give the trees a chance to grow so they are not looking into the back of the houses.

Unfortunately, that is not the view that they want. The trees are more like a bush and will not grow any more than they are growing. He has lived there for 30 years. On McVitty Road, the house that has the pond behind it, has the same trees that have been there for 30 years. They look the same. They might be a little taller, but all are half dead. This is not covering up anything. It is not a buffer. Mr. Killinger looked up buffer in the dictionary and this is not a buffer. He did not know if he would live to see the development get over to him. He stated that hopefully, the City of Salem will hold them accountable and protect the neighborhood. He stated that it is horrible looking into the back of someone's house.

Ms. Stella Reinhardt of 213 North Broad Street appeared before the Commission and stated that she is from a different neighborhood. Her concern is the precedent that gets set. She did have a couple questions hopefully that could be answered. With the homes, because of the topography we have been told, will have garages in the basements, but not necessarily mandated garages. When requesting to change a proffer from a 1.5 story home to a 2-story home, some of those will have basements as well. In effect, they would be 3 story homes. She asked if it was correct that you could finish a basement if it didn't have a garage.

Staff member, Mary Ellen Wines, Planning & Zoning Administrator, responded that when it is built as a basement, it is not considered one of the stories. Yes, they could finish the basement to have living space.

Ms. Reinhardt asked about the 52 acres that are yet to be developed. She asked if the proffer change request is applying to that to turn it into 2 story cluster homes as well.

Chair King responded that it is only the sections in the advertised information.

Ms. Reinhardt stated that there are 3 things from Fralin on the Agenda so that confused her.

Ms. Wines responded that there are 2 cluster blocks that were included in the master plan. The second section or second block has not been platted yet. It is part of the overall larger parcel, so the cluster only applies to that block with those several lots still in it, not to all the acreage that is left.

Ms. Reinhardt voiced her worry about what she referred to as "the shell game". As she pays attention to these things, the rest of Salem, and she always loved the Simms Farm. She did not hear about it until everything had been voted on and done. She was interested and questioned why she did not hear about that. Sometimes it feels like these things are happening behind closed doors, under the table and residents of the community do not hear about it until the very end. The Simms Farm neighborhood was fighting it vigorously, as she understands, but this was what was agreed on at the time, with these proffers to protect the neighborhood. She stated that she thinks, as she understands it by talking with people, they tried hard to get proffers that would protect them in certain ways. Ms. Reinhardt stated her concern is that this is special land and some of the approaches to it are on country roads that are narrow. Having a 2-story home that welcomes a family, having a 3rd story potentially for some of those homes, will increase the load of people on the roads, surfaces, traffic, sewer systems, school system, all of those things. There is an increase and that was not planned for originally. She thinks that it is important because

it was all discussed originally. She does think it is important for the developers to figure out their plans ahead of time. In her neighborhood of North Broad Street, they have been fussing that they were not included and the term "its an open sandbox" kept getting used. There were not enough proffers, there were not enough decisions made before it was rezoned. In this case, they did work hard to try to work with the City of Salem to try to get some of these proffers. If we do not hold the developers to their word, unless there is a real emergency, it seems that we are testing the bounds of the discussions that happened originally to protect the neighborhoods. We have kind of forgotten that conversation a little bit and forget why we did it and she does not like the idea that developers may come and say they are going to do this and its going to be beautiful and then they come back and change everything. Ms. Reinhardt voiced her opinion that the developers should be held accountable.

Ms. Chris McCart of 316 North Broad Street appeared before the Commission and stated she is not from that neighborhood, she does have to agree with Ms. Reinhardt. Her first point is that she would like the Commission to vote no on this for three reasons. The first point was the same that the Simms Farm was passed initially, and that proffer was placed there to appease the current residents at least somewhat so removing it now is like breaking a promise to a large group of citizens. The second issue is that Fralin states that 1.5 story maximum restricts their ability to accommodate current market trends and demands preferring 2 story homes for growing families. Later tonight, as part of your packet, Community Development notes that while Salem's comprehensive planning effort is still ongoing, countless community engaged conversations have included citizens desires for additional housing affordability, diversity and availability. High quality infill projects that accommodate the construction of smaller homes on smaller lots were described as desirable throughout the process. Ms. McCart questioned which is right. They have one developer saying we cannot sell small homes; we need big homes. Then we have another developer saying everybody in town wants small homes on small lots. She stated that the data is out there, and she encourages everyone to go find that data or put people in place to do that for them. She asked what is the true demand in Salem. Her third point was that Fralin states that with higher interest rates which are more commensurate with historical averages, the new home market is commanding more families and those experiencing household formation or simply want a larger new home. She stated it took her some time to understand what this means. Higher interest rates mean people want higher, bigger houses. Interest rates are higher, it costs more, so I can afford less of a house. She was trying to understand how this works and realized this is not about the homeowners. If you have Wall Street companies coming in and buying up large houses, increasing market rates when interest rates are going up is a good time to buy in, buy those houses and then rent them all. She asked if that is what Salem is wanting to do, or do we want homeowners that own their own home. For these reasons, Ms. McCart urged the Planning Commission to vote no.

The public hearing was closed at 7:49 PM. Chair King reported that 4C and 4D are actually two aspects of the same issue.

C. Amendment to the Zoning Ordinance

Consider the request of R. Fralin Development Corp. & Simms Property, LLC, property owners, to amend Ordinance #344 by removing proffer #4 relating to the maximum height of 1.5 stories for structures constructed on cluster lots for the properties located at 113 Parker Ln (T/M #273-3-4), 117 Parker Ln (T/M #273-3-5), 121 Parker Ln (T/M #273-3-6), 125 Parker Ln (T/M #273-3-7), 129 Parker Ln (T/M #273-3-8), 133 Parker Ln (T/M #273-3-9), 137 Parker Ln (T/M #273-3-10), 141 Parker Ln (T/M #288-3-12), 142 Parker Ln (T/M #288-3-11), 134 Parker Ln (T/M #288-3-9), 130 Parker Ln (T/M #288-3-8), 126 Parker Ln (T/M #288-3-7), 122 Parker Ln (T/M #288-3-6), 118 Parker Ln (T/M #288-3-5), 114 Parker Ln (T/M #288-3-4), and 211 Diamond Rd, (T/M #272-2-1).

Vice-Chair Garst made a motion to deny the amendment, which was seconded by Commissioner Henrickson. Upon a roll call vote, the same stood as follows:

Mr. Routt – Aye
Mr. Henrickson – Aye
Mr. Beamer – Aye
Mr. Garst – Aye
Chair King – Aye

Chair King explained the amendment request has been denied with a 5-0 vote. The amendment request will now go to City Council. Those in attendance will need to appear at the City Council meeting when this is on the Agenda. They will be notified when this has been placed on the City Council Agenda.

D. Special Exception Permit

Consider the request of R. Fralin Development Corp. & Simms Property, LLC, property owners, to amend the Special Exception Permit by removing condition #4 relating to the maximum height of 1.5 stories for structures constructed on cluster lots for the properties located at 113 Parker Ln (T/M #273-3-4), 117 Parker Ln (T/M #273-3-5), 121 Parker Ln (T/M #273-3-6), 125 Parker Ln (T/M #273-3-7), 129 Parker Ln (T/M #273-3-8), 133 Parker Ln (T/M #273-3-9), 137 Parker Ln (T/M #273-3-10), 141 Parker Ln (T/M #288-3-12), 142 Parker Ln (T/M #288-3-11), 134 Parker Ln (T/M #288-3-9), 130 Parker Ln (T/M #288-3-8), 126 Parker Ln (T/M #288-3-7), 122 Parker Ln (T/M #288-3-6), 118 Parker Ln (T/M #288-3-5), 114 Parker Ln (T/M #288-3-4), and 211 Diamond Rd, (T/M #272-2-1).

Vice-Chair Garst made a motion to recommend denial for the special exception change as well, which was seconded by Commissioner Henrickson. Upon a roll call vote, the same stood as follows:

Mr. Routt – Aye
Mr. Henrickson – Aye

Mr. Beamer – Aye
Mr. Garst – Aye
Chair King – Aye

This special exception request has been denied and was unanimous with a 5-0 vote. The request will now go to City Council. They will be notified once that has been placed on the Agenda for the City Council.

E. Public Hearing for Amendment to the Zoning Ordinance and Special Exception Permit

Hold public hearing for the request of ABoone Real Estate, Inc., contact purchaser, to rezone the properties located at 1906 Mill Ln. & 1400 blk Penley Blvd. (T/M#s 205-2-5 & 204-13-1) from RSF/AG Residential Single Family/Agriculture Districts & AG Agriculture Districts to RSF Residential Single Family District **and** for a Special Exception Permit to include both parcels in the Cluster Housing Overlay District.

Commissioner Beamer requested a 30 second time out in case any attendees would like to leave the meeting.

Chair King asked Staff for additional comments or information. Staff reported that there are two large parcels of the current Dorsey Farm, one is zoned Agricultural and Residential Single-family, and the other is zoned Agriculture. They have applied for a rezoning to Residential Single-family with a special exception permit for cluster housing overlay. The proposal includes 70 smaller cluster housing lots which they will offset with the required open space to counterbalance the reduction in lot size. We have had several inquiries from neighbors over the public items but have not had any comments from neighbors.

Chair King opened the public hearing at 7:55 p.m. and asked if there was anyone present to speak for the applicant.

Mr. Alexander Boone at 5760 in the County of Roanoke addressed the Commission. Mr. Boone stated that he is here for ABoone Development, the applicant, with his colleague Cort Rosen and their partners, Joe Thomas Jr. and the Bowman Excavating team of Devon and Brent Bowman. They stated they were excited to be there to discuss some of the same issues previously discussed. They think there is a great opportunity to create another single-family community in the Mill Lane area where there are already single-family detached homes. Everybody knows the property as the Dorsey Farm and the Dorseys are an important part of the history of the farm that goes back many years. Fortunately, Jeff Dorsey is here tonight, and they appreciate him being here. The attendees might wonder where the name Stilton Mill came from. Mr. Rosen found in the land records the name Langhorn actually came from Mr. Langhorn, who was a landowner and one of his companies was called the Stilton Land Company. We want to honor the history of the property and thought it was appropriate to call it Stilton Mill to recognize Mill Lane. Mr. Boone commits to the Commission that this will be a well-done community. It will be a credit to Salem. Mr. Boone believes that their reputation in the community speaks for itself. They have worked very hard to make sure that they have outstanding

communities. They take good care of their customers. They build nice homes and make sure they have nice monument signs. They want to create community identity. They are going to have landscaping. He stated that this will be a well-done community. This will not be a one-size-fits-all housing project. Mr. Boone stated that, having heard everything previously discussed, there is a market for the 2 stories and there is a market for the 1 and 1.5 stories. They know that and their market data shows that. They know that there is such a demand. He addressed the planning commissioners on how difficult it is to develop and grow when landlocked. He stated that the City of Salem, unfortunately, is landlocked. With the small amount of land that is left, they have to make efficient determinations of the uses. It is important to be efficient, but Salem has to have housing because the area cannot grow if people do not have a place to live. That is what it comes down to. We have requested a rezoning from the Agricultural Single Family and regular Agricultural to Residential Single Family with the much-discussed cluster housing overlay from the last one. This is very timely because the RSF designation is in the future land use designation of the comprehensive plan. He believes they are good there. The cluster housing ordinance or overlay is smaller lots, but there is more open space. Mr. Boone stated they have exceeded the minimum amount of open space, not by a lot, 2.8 acres is the minimum and they are at 3.1, but we maximized it as they could. If recommended by this Commission and approved by the City Council, Stilton Mill will have 70 brand-new high-quality homes. They will have different homes to meet different market niches. They are going to have 2-story homes we think, as Mr. McCahill and Ms. Phillips, there is a market for that, no question about it. There is also a market for the 1 and 1.5 story homes and their lots actually work out very well. The topography of this land works very well for that type of product. They are going to have basement lots and slab lots. They are not going to try to force basements on slabs or force slabs on basements. They are going to work with the topography that is there. It is a beautiful piece of land, and it is conducive to what they are trying to do. As mentioned, they have worked with Engineer, Chris Burns, many times on landscaping and the open space. As the Fralin team stated, housing costs are so high, everyone in here knows, especially Mr. Henrickson, that costs are up 45% since 2020. It was interesting when he first read the Salem Zoning Ordinance years ago, he was talking to Mr. Burns on the phone and he read that there was a 75' lot. He thought that it was tough to achieve and then talked about the cluster, which is at 40'. They are asking for, as he spoke to Mr. Henrickson about, for a 51' lot under the cluster housing overlay. They do not want to go to the minimum. They think 51' allows flexibility to build the empty nester homes on 1 and 1.5 stories or it allows for the 2-story home. They are looking at probably a 40' wide house regardless of whether it is a main floor, primary bedroom suite or a second-floor primary bedroom suite. He stated that the 75' lot today is just not viable. People sometimes say that developers are trying to be greedy. Obviously, they have to make some money to continue on in the business and there is a tremendous amount of risk in this business. Doing a 75' lot is not a viable business model unfortunately anymore. One of the things that they are trying to do is to create. He says it is embarrassing to talk about affordable housing because there is no affordable housing. There is especially no new affordable housing, but they are trying to build less expensive housing, and their company certainly has built more expensive. We are working to try to help with that and a smaller lot definitely helps. They believe that they can bring houses into this community and that is their goal, to begin in the mid-to-high \$400,000 range and

probably go into the \$500,000 range. As Mr. Henrickson knows, the average new house in the U.S. last year was \$450,000. Their goal is to have a high-quality house. They are not going to have customer complaints. They are not going to have the BBB out there. They are not going to have that in their community. We will be proud of this community. He makes that commitment. Mr. Boone introduced his colleague, Mr. Rosen, who is going to address some of the traffic issues and storm water management that attendees would be interested in hearing. Mr. Boone appreciated the opportunity, looked forward to any rebuttal and to answering any questions.

Mr. Cort Rosen of 255 Cassell Lane, Roanoke, Virginia addressed the Commission about Stilton Mill. They are excited to propose this new community in Salem to provide high quality housing options. Alexander Boone has provided the vision for Stilton Mill, what they believe to be its conformance with the comprehensive plan and the land use, and their goal to offer a community that provides multiple housing options rather than the same house built over and over again. Their desire to create a neighborhood within Salem affords people the opportunity to live in high-quality, well-built homes in a well-designed neighborhood. He wanted to briefly share a few technical items that hopefully will address questions. The ingress/egress to the proposed Stilton Mill community is aligned with Millwood Drive, directly across from Mill Lane. This new entrance is done intentionally for multiple reasons. First, aligning roads directly across from one another creates a safer ingress/egress and reduces potential conflict between vehicles. Secondly, doing this prevents headlights from inadvertently going into a neighbor's windows. Thirdly, it creates road connectivity that, when building new roads, you want to create a road network that makes sense and is logical. Their Engineer, Chris Burns, conducted an exhaustive turn-lane study and determined that there are no warrants for turn lanes going in or out of the community. He believed that the Commission was provided with the turn-lane study. As noted on the concept plan, there is an empty lot that is in between two existing homes that front Penley Blvd. The Planning and Transportation Departments have suggested that there is no need for a street connection here. Their plan has been, following comments from the Planning Commission and their visit with City Council, to approach the owners of the existing homes on either side and offer to divide and deed that property to them at no cost. Fourthly and more importantly, as has been brought up a few times, the driveways of Lots 1-3 and 65-70, which are the lots that front Mill Lane, will include turnaround areas so that residents will not be forced to back out onto Mill Lane, but will be able to leave and egress onto Mill Lane driving forward. This will create a safer egress point for them and reduce backing onto Mill Lane. They do ask for a positive recommendation to City Council, and he is happy to answer any questions.

Commissioner Henrickson asked about the one lot that faces Penley and the turn around. He asked how are they going to address that as part of this proposal.

Mr. Rosen responded that they could talk about how they could address it. He believes both him and Mr. Boone have track records where, if they present something publicly, they do what they say, but if there is another way the Planning Commission would want them to address that, they could certainly explore it. They intend to do it. They did not offer any proffers but are happy to talk about that. It was not something they offered initially.

Mr. Guynn asked that what he had said was not a proffer.

Mr. Rosen stated that it has not been proffered, but they would be happy to talk about proffering it. Their commitment is to go to those homeowners and offer them each half of the lot and deed it over at no cost. As for the turnarounds, Mr. Burns has done work from an engineering perspective to make sure that fits after discussion with several Planning Commission members. They are committed to doing that. Again, they can talk about proffers and are happy to proffer the turnaround and the driveways. They are committing publicly, that is what they will do.

Mr. Guynn stated that they would like a notice of proffers.

Mr. Rosen stated that they always do what they say so however it needs to be addressed, they are happy to do it.

Commissioner Henrickson asked if this is the site plan that they are putting forth. Not doubting that the applicant was not going to do what he says he is going to do. If this gets rezoned, the opportunity to then say we want to do it this way now.

Mr. Rosen stated that it would not be more than 70 lots because that is what is shown on the plan. There are issues that he cannot answer right now that he does not know if Mr. Burns could answer, like the storm water management area which he would note is not considered as part of the open space. He doesn't know the exact sizing of the storm water pond yet. It would be hard. The storm water facility may shrink a little and the open space may expand, for example. He would say that he will more than substantially conform with this, but until Mr. Burns gets into the geometry of roads, it would be hard to say precisely where the line would be.

Commissioner Beamer asked about the turnaround and what Mr. Rosen was talking about on what he would call a "T".

Mr. Rosen responded yes.

Commissioner Routt asked if even on the narrow lots, they could do that.

Mr. Rosen responded yes.

Commissioner Beamer asked about the open space and whether they were going to take care of that or an HOA.

Mr. Rosen responded that an HOA would take care of that, and they planned to put parks on the property. Again, they have to figure out from a topography rating perspective but plan to put amenities within the open space, potentially a walking trail and all the stuff they have to work on with Mr. Burns and his team.

Chair King asked if there was anyone else to speak on this matter.

Mr. John Breen of 142 Bogey Lane addressed the Commission and stated that he has to say that ABoone is so much better than the prior developer. He has seen those developments, and they do credit to the land most of the time. That said, he has a couple questions that he wonders if the developer would be willing to answer. Mr. Breen understands the desire to have multiple types of housing on these lots and that can be a

good thing. He questioned if there are any limits to the spacing between the different styles. He has seen developments where this is talked about and then suddenly what we have is four of this in a row and then 5 of that in a row. Really, the desirability of differing styles gets defeated. He is wondering if there is some kind of implied limit so that we do not get style by style by style all in a box. Mr. Breen inquired about 51 being a narrow lot and wondered if there could be a comment as to how that works out with the space between each unit. He knows with Fralin, there isn't a lot of space, and we had 55' lots there. He was not sure exactly if there is going to be a waiver of size setbacks or are they such that the buildings are going to be where he can stretch his arms out and touch wall to wall.

Commissioner Henrickson responded to answer the second question first, on the plan, it is 5' side yard setbacks.

Chair King stated that it meets the code.

Commissioner Routt stated that it is 5' from the property line and the other house would be 5' as well.

Chair King asked if someone wished to speak on the first question about the design for the integration of patio and single family.

Mr. Boone answered that they do have guidelines where they do not build the same exact elevation of a house right next to each other. They do not build them across the street from each other. Topography has a lot to say about what gets built. What they try to do, what they want to have is a 1 story or a 1.5 story next to a 2 story when it works because it ends up having families next to empty nesters or married with no kids and build a real community. They have talked with people in some of their communities, if they look at them and they are mixed up, they have all of the types of houses mixed in and some of the empty nesters joke with him and say they are glad they did that. They tell him that all of the other builders want to put us old people all by ourselves and not with everybody else. They want to be with all the other communities. They want to hear the kids. The market will dictate what homes are next to each other, other than the topography. He thinks that where they have some of the slab lots, there will be more empty nester housing there and then the basement lots are to be more of the 2 stories. They are not going to see five of the same houses together like in other communities. That is not going to happen.

Vice-Chair Garst asked if that was by the standard of his developments in the past.

Mr. Boone stated that they do not build the same elevation next door to each other or across the street where basically you can see it within eye shot. So, they could build the same plan, but it cannot have the same elevation, it cannot look the same and they will maintain all architectural control. That is something that they do every day.

Commissioner Routt asked if they planned to build all of the houses.

Mr. Boone stated that at this point they do not know. They are working with NVR Ryan Homes. They do not have a contract or agreement with them. They have lots of developments in relationships with them. He has worked with them in thousands of

houses in the Richmond market. It was a chance that his company could build some of the houses there. Also, there is a builder here, Mr. Steve Poff. He may build some houses there. It is all based on lots and what the costs end up being. Mr. Boone will be 100% architectural control. He will be involved in choosing every elevation and every floor plan that gets built in there, whether it is Mr. Poff, Ryan Homes or ABoone homes. They do not know yet.

Commissioner Routt asked if they had plans to sell any of the lots individually.

Mr. Boone answered no.

Chair King asked if anyone else was present to speak.

Mr. Jeffrey Dorsey, of 2700 Fletcher Street, Salem addressed the Commission and stated that he had come to speak on behalf of this rezoning. He is supportive of it. Mr. Dorsey has two brothers, Charlie and Doug, who could not be here. They have authorized him to speak on their behalf. His brother Charlie is a resident of a piece of the family farm that adjoins this property. Doug and Jeff do not live on the property. Moreover, they all grew up on this property. His grandfather and grandmother bought this property in 1942 and lived there until their deaths. His mother lived there until her death, and he grew up there from infancy until he left home. They are excited about Mr. Boone's work and the proposal and think it fits the property. They think it respects the property. They think it ties into the broader history of the property. He stated that the family is 100% supportive of it and asked for the Commission to approve it.

Chair King asked if there was anyone else that would like to speak on this matter.

Mr. Robert Hobbs of 1550 Millwood Drive, Salem addressed the Commission and stated that he lives just about 8 houses up from the intersection where this is going to occur. First, he has listened to everything said, but one thing he has not heard about is infrastructure. He stated that supporting this project, roads, improvements to sewer, improvements to water, taking up the extra traffic that will be showing up every day. They are building 70 houses. That is going to 150 extra vehicles per day on average that is going to be coming in and out of Mill Lane. They already have trouble with the four-way stop and the low water bridge. If a train gets stopped on the tracks, vehicles will be there for several hours. He asked if Interstate 81 gets backed up, have they seen what it does to Riverside Road, Mill Lane and at the low water bridge. This is going to triple that. He stated he has not seen anything about new roads or new streets, improving Mill Lane, improving Riverside. He asked that they show him, and he wanted to see this. As this stands right now, there is not near enough information, there is not near enough planning that this should go through. Mr. Hobbs stated that he strongly opposes this, as many of his neighbors do. Speaking about making driveways so that they could turnaround, are they going to do that on Millwood for the residents that have to back out of their driveways because that is going to get dangerous. People are going to get hurt. People are not thinking about what they are doing. Progression, improvement and growth are important to everyone, and we have to have it, but we must be smart about it. This is not common sense. This is not what we need to do in Salem. Salem is not that.

Chair King asked if there was anyone else that would like to speak on this matter.

Ms. Donna Shell of 1471 Penley Blvd. addressed the Commission and stated that she is that neighbor. She would like half a lot as proposed by Mr. Boone. Her question is similar about traffic too. Her road, Penley Blvd., is a cut-through road and she can see people pulling out and instead of going down to River Road, they are going to turn on to Penley. It is a small road. People are speeding through there. She never sees traffic police through there. That was not why she came to speak. Her main question is about this land. Her home backs up to this land. Right now, it is all wooded. She would like to know if all of that is coming down. She asked if there was going to be green space or trees between her property and the new property.

Mr. Chris Burns of 1208 Corporate Circle, Roanoke addressed the Commission. Mr. Burns addressed traffic. He stated that he also lives in this area. He lives in Roanoke County but is in the Russlen Farms development and is familiar with Riverside Drive and Mill Lane. He is not concerned about the amount of traffic that is going to come from this development. There are 15,000 cars per day that come through the four-way stop. This is going to add less than 5% to that. Being someone who drives through there every day, he does not think it is going to change anything. Mentioning the driveways, he does think that is a legitimate concern. He does think that it is important that they have people pulling out onto Mill Lane rather than backing into it. He also added regarding the comment about Interstate 81 traffic, that is clearly a problem right now, particularly with the construction that is going on. He does think that as that work is completed and there are three lanes available in each direction on I-81, that issue is going to almost go away. He stated that if there is an accident on I-81 after that project is complete, two lanes will be available most of the time. When people are cutting through Salem, it is because it is down to one lane or even worse. As far as infrastructure, as far as utilities, there is an 8' water line and an 8' sewer line in Mill Lane. Those are typical utilities to serve something like this. He stated that he believes every zoning request goes through the Water and Sewer Department for review and they have not heard any concerns as far as utility infrastructure. He would be happy to address any other questions that he did not cover.

Commissioner Henrickson asked if he could address Ms. Shell's concern where the lots back up to her property. He asked if there was going to be a fence or any screening of any kind.

Vice-Chair Garst asked if there are going to be any of the trees left.

Mr. Burns stated that they have not gotten far enough into the planning process to know exactly where the grading limits will be. Typically, when having residential single-family development adjacent to other residential single-family development, there is not a requirement as far as the zoning ordinance is concerned, for a buffer. He would have to defer to the developer to offer something like that.

Vice-Chair Garst asked about the statement that Mr. Burns made about 15,000 cars going through Mill Lane and Riverside Drive intersection.

Mr. Burns stated that it is according to the VDOT traffic data. There is daily traffic of 8,000 he thinks on Mill Lane and 7,000 on Riverside Drive.

Vice-Chair Garst stated that certainly, this will increase as a percentage.

Mr. Burns explained, for comparison, a development like this is 700 vehicles per day or roughly 10 per house and that is spread throughout the day, so they also look at peak hour traffic when everyone is going to work and school in the mornings or when everyone is coming home in the evenings. Those percentages are similar in the peak hours, around 4% to 5%, and that is what they are anticipating.

Mr. Boone stated that as far as the question about houses that back up to each other, it is difficult to answer that not having looked at the topography and the grading of what it is going to be. He will say that these are very deep lots, and these houses are not going to be backing up right up to each other. They are deep lots and, if we looked at the plans, they could tell how deep they are, so there is a lot of distance between the houses. The homes on Penley Blvd. also have deep backyards so there is going to be separation. We will plant some trees but until they get in and know exactly what it is going to be, as Mr. Burns said, it is because the zoning and subdivision ordinances do not require it when you have residential backing up to like kind residential. They will look at that because that helps their community as well to have some buffer. Hopefully, they will be able to keep some of the trees in there, it just depends on where the grading is and, as Mr. Burns said, what the limits of disturbance would be. They will plant trees in the backyard, but do not know what they will be. He affirms and represents that they will do that.

Ms. Megan Lucado of 5100 Millwood Drive addressed the Commission. She lives on the corner lot of Millwood Drive and Mill Lane. A lot of the same issues that everyone has addressed are a lot of her concerns. She does have questions about the traffic studies that were done. She knows the one that was done directly in front of her house was just for 2 different days for partial times of the day and neither of those were done when there has been an I-81 backup or during the time when kids are being dropped off at South Salem Elementary School. There are often backups all the way to her house on Mill Lane. She has concern with Millwood Drive being extended directly across. She stated that there are going to often come times when there is a cluster, and people cannot get in or out. She questioned if there had been any thought toward another four-way stop on Millwood Drive and Mill Lane to help alleviate some of the traffic. Also, just to mention the trees, when they bought her house 15 years ago, they really enjoyed having a farm across from them. She is not naïve; she knows that there is going to be development there but is there going to be any kind of trees left at all or is everything going to be wiped out and is there just going to be tons of tiny homes right on top of each other. From the plan that they put out, there are going to be 3 homes looking directly into her backyard. She cannot fathom that being enough space for 3 houses to look directly in her backyard.

Ms. Lisa Miller of 1890 Oak Drive. She urged the Commission to vote yes on this. It is a tale of two developers here tonight. She stated that she has a great developer behind her. As a realtor, knowing and reselling their homes versus some other people's homes, she has clients that will not even look at other people's homes. They are building what is needed here in Salem, which is the smaller homes for retirees. They have reverse engineered what we need. She is not sure who is asking for a great big home or a larger home on a tiny lot. If you are building a home for families, they have dogs and kids and they want yards. She is glad the Commission voted against that tonight. Typically, in the past, builders used model homes. She assumes that they will possibly be doing that again. The variety is nice. She recently sold a 1.5 story home where the people who

bought it were thrilled to have 2 story homes and families next to them because it was that sense of community. Right now, we have the opportunity, somebody is going to build, somebody is going to develop that land. It would have been nice if the strip down below that was recently rezoned as industrial, would have been a great PUD where we could have had townhomes and some places to go on that side of the tracks versus heading across. Maybe that can be addressed later. Right now, they are proposing to build a true neighborhood, and she cannot wait to sell their houses. She has clients right now that want to stay in Salem, but they want a small single-level house with walking paths and green spaces. The only concern she would have agreed with the people on Mill Lane is those driveways are a little hairy, so if they could figure out perhaps a back alley or some other way to do that. The "T" turnarounds are great. She thinks Salem should be happy they have chosen to develop this land instead of letting somebody else do it.

Mr. Paul Hicks of 1520 Penley Blvd. addressed the Commission. He lives right across the street from where the road is going to come out. He has been living on Penley Blvd. for 48 years. He has 1.9 acres of land. He is kind of glad they are moving the road, but he is really concerned. When they had the meeting on the first house that they built in front of him, 6 houses, a person on the Planning Commission at that time that he knew very well but he did not mention by name, he kind of promised him when they finished that they would curb and gutter Penley Blvd. the same as it is going over the hill. The road is too narrow for some traffic, school buses and things that come in front of his house. There is a lot of traffic but that is not his main concern. His main concern, he has built houses here in Salem. He built about 35 when he was able to, but he is way past building now. He built 2 houses on Mill Lane that joins Penley Blvd., and he had to put in curb and gutter on that side of the road on Penley Blvd. He did part of it himself. He built 3 homes on Franklin Street and had to curb and gutter that. Every house that he built did not have it and most of them he had to do it. He thinks that Penley Blvd. has got to be finished. That is his main concern. The traffic today at 5 o'clock was terrible. It is almost back to the railroad tracks right now. River Road in both directions, people getting off work, it is one of the worst roads in Salem. That is another concern that he has. Also, the buffer that was talked about. He has cypress trees between his house and the house next door. He did have pine trees but had all of them cut down. It cost him \$5,000 to get all of them cut down because it was not suitable when the wind comes and blows them over. If they plant cypress trees, they stay there forever. He would like to see cypress trees over there. Plant them 10' apart and they grow together, and it will make that look good.

Mr. C. E. Cumbe of 1510 Millwood Drive addressed the Commission. He has lived there since 1987 and has really seen the traffic increase. His question is the concern with the traffic on Mill Lane and the curve going up towards South Salem Elementary School. Every time he pulls out, he guns his vehicle and hopes that no one is coming around the curve. About 80% of the time when he does pull out, somebody comes up the hill from River Road. In the 90s, people in Woodbridge complained so much about the traffic that the City of Salem came up with the design for a new proposed bridge. They found out that it was going to be down about where Bojangles is, it would come out at the main entrance of Woodbridge, and Millwood and Millstream would become the main thoroughfare. This room was filled by people from Woodbridge, and he had not heard another word about that bridge. They build all of these houses; traffic is going to increase.

Those people are going to complain, all Russlen Farms and Woodbridge are going to complain about it. He asked if the City of Salem is planning on building that bridge and, if so, he hopes that it is not going to be where the Bojangles is, aligning with the main entrance to Woodbridge because he does not want to live on a throughfare. He moved there in 1987 because it was a subdivision, and he does not want it to become a main road.

Ms. Stella Reinhardt of 213 North Broad Street addressed the Commission. Looking at the map on her phone, she wanted to ask about one of the big issues of the crossroads at Mill Lane and Riverside Drive. Riverside Drive has no shoulder. It is winding and curvy, and it comes out into West Main Street, which is not an easy drive either on its own. She asked if one of the issues with building houses on country roads is all the driveways and how they take their lives in their hands just getting out of their houses. She asked if she understood correctly that each of those house lots that looked like they open onto Mill Lane would come onto Mill Lane.

Vice-Chair Garst answered 9.

Ms. Reinhardt asked if it is 70 houses, why not take part of 2 of those lots right at the division of the Y and the ones horizontal to Mill Lane and, having a number of houses, 6 on one side and 3 on the other side, that would be 9 additional driveways on Mill Lane. That is going to be crazy with 70 new houses and all of the additional building that is going on in Salem. She is wondering why they could not sacrifice at least part of those 2 horizontal lots right at the division of the Y road and have those houses face new drives there and the back of the houses are to Mill Lane. They could even have a berm with trees. The trees she keeps hearing about. She asked if we could save some of those mature trees. If some of the lots are deep, with the climate the way it has been the last few summers, if it is far away from the houses. They might be able to save some of those trees as a buffer, help for the climate, and screening for the people that are going to all of a sudden have tons of company. The other thing too, this is going to bring a lot of traffic onto Mill Lane, Riverside Drive and the bridge. She asked if they were thinking about traffic circles, maybe at the main entrance. She stated that the roads are narrow enough that we could actually drive a narrow traffic circle and not have multiple lanes. That might be helpful.

Chair King closed the public meeting at 8:39 pm. Chair King asked Staff to correct her if she is incorrect in the statement that she fully appreciates, as do the other Commissioners, concerns about traffic. Unfortunately, the Commission cannot hold the developer responsible for the four-way stop, the low-water bridge or the accidents on I-81 anymore than they can hold any one of them responsible for those issues. She wants to make sure that everybody understands. She happens to live one block from Main Street and, if there is an accident on I-81, she knows about it. That is not an everyday situation.

Chair King asked for comments from the Commissioners.

Commissioner Henrickson asked if he could take that a little further. Being a former developer, it seems like every time a new subdivision comes up, traffic is always the main issue. He knows that in their work session that they had earlier, they talked extensively with Staff on what plans have been talked about to help the River Road/Mill Lane

intersection and what else has been talked about to try to alleviate some of the traffic, but like was said, that is a City issue and needs to be addressed. He knows that Staff is working to figure out something there, but that is not the developer's issue at this point.

Commissioner Beamer asked Chair King, talking about infrastructure, that she has reports on the police and school system.

Chair King stated that she fully understands that sometimes our citizens do not understand the type of research that the Planning Commission does. She has statements from both the Police Chief and School Superintendent because those things do concern them. The School Superintendent has made it quite clear that Salem is nowhere near capacity because the Commission was concerned about putting 70 lots in here with the potential for children at South Salem Elementary School, Andrew Lewis and Salem High School, all of which he says has more than enough capacity to take everyone. The Police Chief says that there is a situation with speeding on Mill Lane, however, his comment was that when we put in residential areas where there has been nothing but vacant land, it provides a visual area that causes people to slow down. His concern was about the driveways coming onto Mill Lane, as was the concern of all five of the Commissioners. They were pleased to have an opportunity to view the property at different times with Mr. Boone and Mr. Rosen and they heard us. As we heard tonight, what they plan to do is to put those "T" driveways in so that no one is backing out onto Mill Lane. Having said that, neither they nor the Commission can tell you what a person is going to do on any given day. Obviously, the purpose of those driveways is to keep people from backing out onto Mill Lane. Chair King also commented on the issue that anything coming before the Planning Commission is always advertised in the Salem Times Register. That is the method that is required by State Law and, if they every have any questions about what might be coming up on the Planning Commission's Agenda, please do not hesitate to contact the Staff or any one of the Commissioners. It is on the City of Salem website and is not a secret. It is not anything that is done under the table. It is all publicized.

Chair King asked if there were any other comments from the Commissioners tonight. The public meeting ended at 8:44 PM.

F. Amendment to the Zoning Ordinance

Consider the request of ABoone Real Estate, Inc., contact purchaser, to rezone the properties located at 1906 Mill Ln. & 1400 blk Penley Blvd. (T/M#s 205-2-5 & 204-13- 1) from RSF/AG Residential Single Family/Agriculture Districts & AG Agriculture Districts to RSF Residential Single-Family District.

Chair King asked if there was a motion on this request. Commissioner Henrickson made a motion to approve with conditions. Chair King stated that the conditions will be put on the Special Exception Permit request.

Mr. Garst suggested that Mr. Boone proffer driveways designed to allow for turnaround so that they have a little flexibility whether it is a "T" or a loop.

Mr. Boone stated that they do not really care what it looks like. They want them to look

good, they do not want too much asphalt but as far as the actual configuration is concerned, they are fine. He deferred to Mr. Burns on what it is, maybe 5' or 6'.

Mr. Burns stated that he thinks Mr. Garst is saying do not put the term "T" turnaround into the proffer. We need to word it in a way that allows the room to make a turnaround.

Commissioner Henrickson asked about approval with the number of lots.

Mr. Boone stated that they will proffer no more than 70 lots. Mr. Boone stated that they had talked about storm water management, but this is what they want.

Mr. Burns stated that they stay away from substantial conformance just because they have not gotten far enough with the design. He stated he thinks they are fine to proffer maximum number of lots. He thinks they can even proffer a frontage requirement if that helps.

Mr. Boone stated that he would be glad to proffer 51' on the width of the lots.

Mr. Burns stated that he just did not know where storm water management was going to go.

Mr. Boone stated maximum would be 70 lots and the lots will be no smaller than 51' wide. They could be larger.

Commissioner Henrickson made a motion to approve with the proffer. Commissioner Routt seconded the motion.

Upon a roll call vote, the same stood as follows:

Mr. Routt – Aye
Mr. Henrickson – Aye
Mr. Beamer – Aye
Mr. Garst – Aye
Chair King – Aye

This was a unanimous decision to approve the request with a 5-0 vote. The request will now go to City Council. They will be notified once that has been placed on the Agenda for the City Council.

G. Special Exception Permit

Consider the request of ABoone Real Estate, Inc., contact purchaser, for a Special Exception Permit to include the properties located at 1906 Mill Ln. & 1400 blk Penley Blvd. (T/M#s 205-2-5 & 204-13-1) in the Cluster Housing Overlay District.

Chair King stated they will do the same conditions because those are conditions that the

Commission can put on.

Mr. Rosen asked if the Commission would be able to put those conditions on and they do not need to.

Chair King stated that is correct because it is a special exception permit.

Commissioner Henrickson made a motion to approve with conditions. Mr. seconded the motion.

Upon a roll call vote, the same stood as follows:

Mr. Routt – Aye
Mr. Henrickson – Aye
Mr. Beamer – Aye
Mr. Garst – Aye
Chair King – Aye

This was a unanimous decision to approve the request with a 5-0 vote. The request will now go to City Council. They will be notified once that has been placed on the Agenda for the City Council.

5. Adjournment

There being no further business, Chair King adjourned the meeting at 8:49 PM.



CITY OF SALEM, VIRGINIA

SALEM CITY COUNCIL
114 NORTH BROAD STREET
P.O. BOX 869
SALEM, VIRGINIA 24153-0869

April 1, 2025

Jonathan Martin
105 Downing Pl.
Apex, NC 27502

RE: Petition For Zoning Amendment (Rezoning)
2381-2383 Roanoke Blvd.
Tax Map# 225-2-6.1

To Whom It May Concern:

You and/or your agent shall appear before City Council on **Monday, April 28, 2025 at 6:30 p.m.** in the **Council Chambers, First Floor, Salem City Hall, 114 North Broad Street, Salem, Virginia** for consideration of your request for rezoning for the above referenced property.

If you have any questions regarding this matter, please contact our office at (540) 375-3016.

Sincerely,

H. Robert Light
Assistant City Manager/Clerk of Council



CITY OF SALEM, VIRGINIA

SALEM CITY COUNCIL
114 NORTH BROAD STREET
P.O. BOX 869
SALEM, VIRGINIA 24153-0869

April 1, 2025

Clipp Family Trust
Steven Clipp
10214 Governors Drive
Chapel Hill, NC 27517

RE: Petition For Zoning Amendment (Rezoning)
2381-2383 Roanoke Blvd.
Tax Map# 225-2-6.1

To Whom It May Concern:

You and/or your agent shall appear before City Council on **Monday, April 28, 2025 at 6:30 p.m.** in the **Council Chambers, First Floor, Salem City Hall, 114 North Broad Street, Salem, Virginia** for consideration of your request for rezoning for the above referenced property.

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Sincerely,

H. Robert Light
Assistant City Manager/Clerk of Council



Marketplace

ourvalley.org

THE NEWCASTLE HERALD

The Vinton Messenger

THE NEW CASTLE

SALEM TIMES-REGISTER

News Messenger

RADFORD News Journal

Cemetery Plots For Sale

NOTICE OF INTENT TO DECLARE INTERMENT RIGHTS ABANDONED

Evergreen Develop Co., Inc., owners of Evergreen Burial Park declares its intention to recover the abandoned cemetery lot known as Section O, Lot #14 owned by and in the name of John W. Payne and Annie Frances Payne. If there is no response from said lot owners or their heirs or assigns within 120 days from the publication of this notice, the interment rights shall be deemed abandoned and shall revert to Evergreen Burial Park, 1307 Summit Avenue, SW

Help Wanted



Celebrating 25 Years of Service

Now accepting Applications for 3 MACHINE OPERATORS FOR LASER, TURRET PUNCH AND PRESS BRAKE

CNC Fabricators, a 25-year Roanoke based fabrication and machining company, is looking to fill the above positions.

Key qualifications for these positions include the ability to read and understand blueprints, read tape measure, and understand basic math skills to accurately measure dimensions.

MACHINE OPERATOR
The position calls for a motivated individual to run a variety of equipment including laser cutter, turret punch, press brake, and other equipment as needed. Medium to high volume orders will require paying strict attention to detail. Requirements include understanding and performing machine setups, resolving machinery issues to clear bottlenecks, and performing equipment preventive maintenance.

We're looking for problem solvers with critical thinking and analytic skills and a good work ethic. Reliable transportation needed. All candidates may be required to operate a forklift and pallet jack. Performing timely quality checks and having safety awareness are necessary to the job.

If you have the ability to fill this role, please email a resume to: info@cncfabricators.com. **CNC FABRICATORS**
621 Ashlawn Street SW
Roanoke, VA 24015
540-345-2031

Help Wanted

Pleasant Dale Church of the Brethren seeks a pianist to play at the 11 o'clock Sunday service.

Salary negotiable. Call Pastor David Tozar, 540-580-3257 or Gary Creed, 540-537-2412.

Help Wanted

Part-Time

REMAX Real Estate One Secretary/Receptionist needed to answer phone, do light computer work, and filing

540.353.8661

System Engineer sought by TMEIC CORPORATION AMERICAS in Roanoke, VA,
to design and test automation systems for industrial applications, provide team and technical leadership in the application, engineering, unit testing, and system testing of the hardware and software components of custom control systems. Availability to travel, domestically and internationally, approximately 15%, with limited notice. Min Req: Bach's Deg in Mechanical, Electrical or Control Engg or related field, or foreign equiv deg, & 36 months of exp design &/or maintaining industrial control systems. Proficiency in industrial drives, automation & control hardware & software. Demonstrated knowledge of relevant industrial standards. Proficiency in MS Office Suite, MS Project. Send resume to recruitment@tmeic.com. Ref#8024.

Help Wanted

HARDWARE ENGINEER 2 TORC Robotics, Inc. seeks a Hardware Engineer 2 in Blacksburg, Virginia.

Position requires up to 10% dom. & intl travel/yr. Job duties: lead the integration of new and existing self-driving components onto vehicles and test benches. Troubleshoot component and system integration issues. Provide necessary documentation in the form of DVP & R, Test procedures, Test plans, System requirements and technical reports, among other duties. To apply, email resume to careers@torc.ai. Reference job number 773.

Auctions

Auction

Tuckitt in Storage

Saturday April 12 at 9am

3950 South Main ST

Blacksburg

Unit A15- Chiah Davis
Unit B2- Karen Sewell
Unit B8- Drew Tanger
Unit B39- Alyssa Marsh
Unit C4- Pamela Spencer
Unit D22- Andrew Cuellar
Unit E20- Oscar Alvarez
Unit F2- Denise Cary
Unit I67- Mary Sheets
Unit J8- Erica Henegar

Notice of Public Auction

The contents of the following storage unit(s) will be sold at Public Auction to enforce our owner's lien:

Unit #26

Sale will be conducted at B&B Storage, At 645 Radford Street, Christiansburg VA, on Friday, April 11, 2025, at 10:00 A.M. All sales are final & CASH only



Live Onsite Auction

Saturday April 12th at 9:30am Estate of The Late Mrs. Audrey Pruett Armentrout

387 Cedar Creek Road, Natural Bridge, VA 24578 Visit www.CircleAuction.com for Photos and Updated Listing!
Tractors, Vehicles, & Farm Equipment:
1979 Ford Granada (78K Miles)
1985 Chevrolet Silverado
1953 Chevrolet Ton Truck SN-14RW15578 (NO TITLE)
John Deere 3010 Diesel 2WD
Farmall 300 with 2 Row Mounted New Idea Corn Picker
New Holland 489 Haybine
New Idea 3-Point Hitch PTO Hayrake
Hawk Bilt 3-Point Hitch Ball Mover
Allis-Chalmers 2 Row Corn Planter Ford 2 Row Corn Planter
John Deere Seed Disc
John Deere Offset Disc
John Deere 8 Foot Brush Hog
John Deere 3-Point Hitch Finish Mower
New Idea Pull Type Manure Spreader
John Deere 14T Square Baler
Ford 2 Bottom Plow
Post Hole Auger & Post Driver
Fuel Tanks
Bale Stacker
(2) 3 Bottom Plows

Furniture & Household:
Round kitchen table with woven bottom chairs
Humpback trunk
Ladies' dresser with mirror
Wardrobe
Blue upholstered living room suite
Children's rocking chairs
Highback full size bed
Pair of mid-century twin size beds
Mid-century dresser with mirror
Oak wash stand with towel rack
Hall tree with mirror
Collectibles, glassware, and much more to be auctioned closer to the auction!
Shop Tools & Miscellaneous:
Seed cleaner
Grist mill
Hay trolley
Blacksmith forage &

Auctions

blower Anvil
Chainsaws
Hand tools
Parts bins
Band saw
Tool cabinets
Lincoln welder
Tire changer
***So much more to be discovered!
Terms:
10% buyers' premium, cash, good check, card(4%);
everything sold (As/Is, Where/Is); not responsible for accidents, loss, theft, or damage; announcements made the day of the sale take precedence over any written material; good food by the Natural Bridge Volunteer Fire Dept.
Auctioneer:
Circle C Auction Company LLC VAAAF#2908001048
Cody L. Manspile VAAAL#2907004430

Legals - City of Salem

NOTICE OF PUBLIC HEARING

Notice is hereby given to all interested persons that the Board of Zoning Appeals of the City of Salem, Virginia, will hold a public hearing, in accordance with the provisions of Sections 15.2-2204 and 15.2-2309 of the 1950 Code of Virginia, as amended, on April 24, 2025, at 4:00 p.m. in the Council Chambers of City Hall, 114 North Broad Street, in the City of Salem, Virginia, to consider the following applications:

Hold public hearing to consider the request of Michael W. and Lisa P. Moeller, property owners, for a variance from Section 106-202.3(B)(2) of the City of Salem Zoning Ordinance pertaining to site development regulations, for the property located at 615 Crestwood Drive, Tax Map # 89-4-7, Section 106-202.3(B)(2) states that accessory structures must be located behind the rear building line of the principal structure. Therefore, the petitioners are requesting a variance to construct an inground pool in the side yard.

At this hearing, all parties in interest will be given an opportunity to be heard, present evidence, and show cause why such requests should or should not be granted. For additional information, contact the Office of the Zoning Administrator, 21 South Bruffey Street, Salem, Virginia (Phone 375 3032).

THE BOARD OF ZONING APPEALS OF THE CITY OF SALEM

BY: Mary Ellen H. Wines, CZA, CFM Planning & Zoning Administrator

NOTICE OF PUBLIC HEARING

Notice is hereby given to all interested persons that the Council of the City of Salem, at its regular meeting on Monday, April 28, 2025, at 6:30 p.m., in Council Chambers, City Hall, 114 N. Broad Street, in the City of Salem, Virginia, will hold a public hearing, pursuant to Sections 15.2-2204 and 15.2-2285 of the Code of Virginia, as amended, to consider the following requests relative to the CODE OF THE CITY OF SALEM, VIRGINIA:

1. Consider the request of Clipp Family Trust, or assigns, contract purchaser, to rezone the property located at 2381-2383 Roanoke Blvd. (T/M# 225-2-6.1) from HBD Highway Business District with conditions to HBD Highway Business District.

2. Consider the request of ABoone Real Estate, Inc., contract purchaser, to rezone the properties located at 1906 Mill Ln. & 1400 blk Penley Blvd. (T/M#s 205-2-5 & 204-13-1) from RSF/AG Residential Single Family/Agriculture Districts & AG Agriculture Districts to RSF Residential Single Family District and for a Special Exception Permit to include both parcels in the Cluster Housing Overlay District.

Copies of the proposed plans, ordinances or amendments may be examined in the Office of Community Development, 21 South Bruffey Street, Salem, Virginia. At said hearing, parties in interest and citizens shall have an opportunity to be heard relative to the said

Legals - City of Salem

REQUESTED BY THE COUNCIL OF THE CITY OF SALEM, VIRGINIA
BY: H. Robert Light
Clerk of Council

Legals - Montgomery County

LEGAL NOTICE OF PUBLIC HEARING OF THE TOWN OF CHRISTIANSBURG PLANNING COMMISSION

The Town of Christiansburg Planning Commission will hold a Public Hearing on Monday, April 28, 2025, at 7:00 PM in the Council Chambers of the Christiansburg Town Hall, 100 E. Main Street, Christiansburg, Virginia 24073, pursuant to Sections 15.2-2204 and 15.2-2285 of the Code of Virginia, as amended. The purpose of the public hearing is to receive public comments concerning:

A. Code Amendment request by Town of Christiansburg, Applicant, to amend the Christiansburg Town Code, Chapter 42, Section 42-11 - Amendments to chapter (c) Notice and hearing. The request is to 1) remove the requirement for notices of public hearings to be published once a week for two successive weeks and 2) amend the advertising requirements to the first notice appearing no more than 28 days before and the second notice appearing no less than seven days before the date of the meeting referenced in the notice. The change would bring Town Code into alignment with Code of Virginia § 15.2-2204. (Advertisement of plans, ordinances, etc., joint public hearings, written notice of certain amendments).

B. Conditional Use Permit request by Mary Frances Keith, Property Owner and Applicant, to allow a Single-Family or Two-Family Dwelling in the General Business District (B-3) on property located near the intersection of Boxwood Dr NW and Redwood Dr NW, identified as Tax Parcels 466-(1)-49, 50, 51, and 52; Parcel ID 013934, and consisting of approximately 0.480 acres. The property is designated as Mixed Use with Buffer (Residential/Business) on the Future Land Use Map of the 2013 Christiansburg Comprehensive Plan.

C. Conditional Use Permit request by Burch Properties, LLC, Property Owner, and David Beasley, Applicant, to allow for a Kennel in the General Business District (B-3) on property located at 1605 N. Franklin Street, identified as Tax Parcel 466-(A)-20C, Parcel ID 013214, and consisting of approximately 10.9 acres. The property is designated as Business/Commercial on the Future Land Use Map of the 2013 Christiansburg Comprehensive Plan.

D. Rezoning request by RN Investments Annex, LLC, Property Owner and Applicant, to rezone property located at 115 Farmview Rd NW, identified as Tax Parcels 466-(1)-60A-67A, Parcel ID 070719, consisting of approximately 9.050 acres, from General Business District (B-3) to General Industrial District (I-2). The property is designated as Business/Commercial on the Future Land Use Map of the 2013 Christiansburg Comprehensive Plan.

Town Hall will be open and available to receive public comment in-person at the time of this Public Hearing. A copy of the application, the Town's Zoning Map, Zoning Ordinance, and Future Land Use Map may be viewed in the Planning Department Office, 100 E. Main Street, Christiansburg, VA 24073, during normal office hours of 8:00 a.m. – 5:00 p.m. Monday through Friday. Contact Retta Jackson, Planning Director, at (540) 382-6128, ext. 1120 or by email at rjackson@christiansburg.org, with any questions or if you require reasonable accommodations.



Legals - Montgomery County

LEGAL NOTICE OF PUBLIC HEARING OF THE TOWN OF CHRISTIANSBURG TOWN COUNCIL

The Town of Christiansburg Town Council will hold a Public Hearing on Tuesday, April 22, 2025, at 7:00 PM in the Council Chambers of the Christiansburg Town Hall, 100 E. Main Street, Christiansburg, Virginia 24073. The purpose of the public hearing is to receive public comments concerning:

A. Conditional Use Permit request by SHAH Development LLC, Applicant and Property Owner, to allow Single-Family or Two-Family Dwelling(s) in the General Business District (B-3) zoning district on property located on the western side of Plum Street, across from Trent Dr. NE, identified as Tax Parcel 497-(2)-B; (Parcel ID 120350), and consisting of approximately 0.778 acres. The property is designated as Residential on the Future Land Use Map of the 2013 Christiansburg Comprehensive Plan.

A copy of the applications, the Town's Zoning Map, Zoning Ordinance, and Future Land Use Map may be viewed in the Planning Department Office, 100 E. Main Street, Christiansburg, VA 24073 during normal office hours of 8:00 a.m. – 5:00 p.m. Monday through Friday. Contact Retta Jackson, Planning Director, at (540) 382-6128, ext. 1120 or by email at rjackson@christiansburg.org, with any questions or if you require reasonable accommodations.

Order of Publication

Commonwealth of Virginia VA Code §§ 1-211.1; 8.01-316-317, 20-104

Case No. CA25000005-00

MONTGOMERY COUNTY CIRCUIT COURT, 55 EAST MAIN STREET, SUITE 1, CHRISTIANSBURG, VA 24073

GILLIAN ROSE SCHNIDER MANNEBACH and MICHAEL CHRISTOPHER MANNEBACH, Petitioners v. Commonwealth of Virginia, The object of this suit is to: ADOPTION OF CHILD TO BE KNOWN AS CORY ROSE IRENE RODGERS. It is ORDERED that EDWARD LEE RODGERS appear at the above-named court and protect his/her interests on or before May 16th, 2025 @ 9:00 AM. Entered March 17, 2025 Honorable Robert M.D. Turk Judge

Order of Publication

Commonwealth of Virginia VA Code §§ 1-211.1; 8.01-316-317, 20-104

Case No. CL25-260

VIRGINIA: IN THE CIRCUIT COURT OF THE COUNTY OF MONTGOMERY, COUNTY OF MONTGOMERY, VIRGINIA, A Political Subdivision of the Commonwealth of Virginia, Complainant, v. PATSY ANN CALDWELL, ET AL., Respondents.

ORDER OF PUBLICATION

The object of this suit is to enforce the lien of the Complainant, County of Montgomery, Virginia, for delinquent real estate taxes against certain real property located in the County of Montgomery, Virginia, described as follows:

Tax Map No. 063-A-2-35, 36 Account No. 002962 All those two (2) certain lots or parcels of land, with all improvements thereon and appurtenances thereunto belonging, situate, lying and being in the Riner Magisterial District of Montgomery County, Virginia, and being Lots No. Thirty-Five (35) and Thirty-Six (36) as shown and described on a map of the portion of the E.P. Eskridge Property on New River, which map is recorded in the Clerk's Office of the Circuit Court of Montgomery County, Virginia, in Deed Book III at Page 186.

And being the same real property conveyed to Charles E. Caldwell and Patsy Ann Caldwell,

Legals - Montgomery County

husband and wife, as tenants by the entirety with the right of survivorship, from Larry Snow Vaught and Linda May Vaught, husband and wife, by deed, dated August 28, 1967 and recorded September 27, 1967 in the Clerk's Office of the Circuit Court of Montgomery County, Virginia, in Deed Book 279 at Page 368. This description is made subject to all easements, conditions, agreements, restrictions, and reservations of record which affect the property herein described including but not limited to those recorded in Deed Book III at Page 186, Instrument Number 2019006289, Deed Book 306 at Page 417, Deed Book 399 at Page 379, Instrument Number 2020006394.

Deed Book 399 at Page 379, Instrument Number 2020006394. IT APPEARING that an Affidavit has been made and filed stating that due diligence has been used, without effect, to ascertain the identity and location of certain parties to be served, that the last known addresses for the Respondents herein are as follows: Patsy Ann Caldwell, who is believed to be deceased and whose last known address is unknown; Charles E. Caldwell, who is believed to be deceased and whose last known address is unknown; Carolyn A. Graves, who is believed to be deceased and whose last known address is unknown; Harvey Graves, whose last known address is 1490 Mahone St, Christiansburg, Virginia 24073; Ricky W. Caldwell, whose last known address is unknown; Gary W. Barker, whose last known address is unknown; Charles E. Caldwell, Jr., whose last known address is 1201 Virginia Ridge Dr, Roanoke, Virginia 24060; Phyllis Jean Caldwell Port, who is believed to be deceased and whose last known address is unknown; Monica Noble, whose last known address is 3353 Vista Rd, Pulaski, Virginia 24301; and that any officers, heirs, devisees, and successors in title of the Respondent named herein are made parties Respondent to this action individually and/or by the general description of Parties Unknown, it is hereby

ORDERED that the parties herein and all Parties Unknown and/or whose location cannot be ascertained appear on or before May 1, 2025 in the Clerk's Office of the Circuit Court of the County of Montgomery, Virginia, and do what may be necessary to protect their interests in this cause. Entered on the 24th day of March, 2025 Honorable K. Mike Fleenor, Jr. Judge

I Ask For This: John A. Rife, Esq. (VSB No. 45805) Jeffery A. Scharf, Esq. (VSB No. 30591) Mark K. Ames, Esq. (VSB No. 27409)

Order of Publication

Commonwealth of Virginia VA Code §§ 1-211.1; 8.01-316-317, 20-104

Case No. CL25000550-00

MONTGOMERY COUNTY CIRCUIT COURT, 55 EAST MAIN STREET, SUITE 1, CHRISTIANSBURG, VA 24073

Kayla Dawn Comer, Stanley Hunter Early v. Commonwealth of Virginia, The object of this suit is to: Name change of a minor. It is ORDERED that Anthony Paul Early appear at the above-named court and protect his/her interests on or before May 26th, 2025 @ 9:00 AM. Entered March 17, 2025 Honorable Robert M.D. Turk Judge

Order of Publication

Commonwealth of Virginia VA Code §§ 1-211.1; 8.01-316-317, 20-104

Case No. CL25000550-00

MONTGOMERY COUNTY CIRCUIT COURT, 55 EAST MAIN STREET, SUITE 1, CHRISTIANSBURG, VA 24073

Kayla Dawn Comer, Stanley Hunter Early v. Commonwealth of Virginia, The object of this suit is to: Name change of a minor. It is ORDERED that Anthony Paul Early appear at the above-named court and protect his/her interests on or before May 26th, 2025 @ 9:00 AM. Entered March 17, 2025 Honorable Robert M.D. Turk Judge

Order of Publication

Commonwealth of Virginia VA Code §§ 1-211.1; 8.01-316-317, 20-104

Case No. CL25000550-00

MONTGOMERY COUNTY CIRCUIT COURT, 55 EAST MAIN STREET, SUITE 1, CHRISTIANSBURG, VA 24073

Megan Alyssa Sawyers v. Elden Raul Gonzalez The object of this suit is to: Divorce

Order of Publication

Commonwealth of Virginia VA Code §§ 1-211.1; 8.01-316-317, 20-104

Case No. CL25000550-00

MONTGOMERY COUNTY CIRCUIT COURT, 55 EAST MAIN STREET, SUITE 1, CHRISTIANSBURG, VA 24073

Megan Alyssa Sawyers v. Elden Raul Gonzalez The object of this suit is to: Divorce

Legals - Montgomery County

It is ORDERED that Elden Raul Gonzalez appear at the above-named court and protect his/her interests on or before May 27, 2025 @ 9:00 AM. Entered March 25, 2025 Honorable Robert M.D. Turk Judge

TRUSTEE'S SALE OF 295 NEWTOWN ROAD, SHAWSVILLE, VA 24162.

In execution of a certain Deed of Trust dated October 2, 2007, in the original principal amount of \$139,200.00 recorded in the Clerk's Office, Circuit Court for Montgomery County, Virginia as Instrument No. 2007013212. The undersigned Substitute Trustee will offer for sale at public auction in the front of the Circuit Court building for Montgomery County, 55 East Main Street, Christiansburg, Virginia, or any such temporary alternative Circuit Court location designated by the Judges of the Circuit Court, on May 19, 2025, at 1:30 PM, the property described in said Deed of Trust, located at the above address, and more particularly described as follows: ALL THAT CERTAIN TRACT OR PARCEL OF LAND, WITH THE IMPROVEMENTS THEREON AND THE APPURTENANCES THEREUNTO BELONGING, SITUATE, LYING AND BEING ON THE SOUTHWESTERLY SIDE OF NEWTOWN ROAD IN THE VILLAGE OF SHAWSVILLE, SHAWSVILLE, MAGISTERIAL DISTRICT OF MONTGOMERY COUNTY, VIRGINIA, DESCRIBED AS FOLLOWS: ALL OF NEW PARCEL 2, CONTAINING 0.374 ACRES AS SHOWN ON THE PLAT RECORDED IN PLAT BOOK 19, PAGE 74, AND TO WHICH MAP REFERENCE IS MADE FOR A MORE PARTICULAR DESCRIPTION OF THE PROPERTY HEREBY CONVEYED. TERMS OF SALE: ALL CASH. A bidder's deposit of ten percent (10%) of the sale price or ten percent (10%) of the original principal balance of the subject Deed of Trust, whichever is lower, in the form of cash or certified funds payable to the Substitute Trustee must be present at the time of the sale. The balance of the purchase price will be due within fifteen (15) days of sale, otherwise Purchaser's deposit may be forfeited to Trustee. Time is of the essence. If the sale is set aside for any reason, the Purchaser at the sale shall be entitled to a return of the deposit paid. The Purchaser may, if provided by the terms of the Trustee's Memorandum of Foreclosure Sale, be entitled to a \$50 cancellation fee from the Substitute Trustee, but shall have no further recourse against the Mortgagee or the Mortgagee's attorney. A form copy of the Trustee's memorandum of foreclosure sale and contract to purchase real property is available for viewing at www.bwvsa.com. Additional terms, if any, to be announced at the sale and the Purchaser may be given the option to execute the contract of sale electronically. This is a communication from a debt collector and any information obtained will be used for that purpose. The sale is subject to seller confirmation. Substitute Trustee: Equity Trustees, LLC, 8100 Three Chopt Road, Suite 240, Richmond, VA 23229. For more information contact: BWV Law Group, LLC, attorneys for Equity Trustees, LLC, 6003 Executive Blvd, Suite 101, Rockville, MD 20852, 301-961-6555, website: www.bwvsa.com. VA-375117-1.

BOUNDARY LINE REVISION AND LOT LINE VACATIONS, PREPARED BY C.S. CORRELL, L.S. PLAN #P-1095, DATED APRIL 2, 1999 A COPY OF WHICH IS RECORDED HERewith IN PLAT BOOK 19, PAGE 74, AND TO WHICH MAP REFERENCE IS MADE FOR A MORE PARTICULAR DESCRIPTION OF THE PROPERTY HEREBY CONVEYED. TERMS OF SALE: ALL CASH. A bidder's deposit of ten percent (10%) of the sale price or ten percent (10%) of the original principal balance of the subject Deed of Trust, whichever is lower, in the form of cash or certified funds payable to the Substitute Trustee must be present at the time of the sale. The balance of the purchase price will be due within fifteen (15) days of sale, otherwise Purchaser's deposit may be forfeited to Trustee. Time is of the essence. If the sale is set aside for any reason, the Purchaser at the sale shall be entitled to a return of the deposit paid. The Purchaser may, if provided by the terms of the Trustee's Memorandum of Foreclosure Sale, be entitled to a \$50 cancellation fee from the Substitute Trustee, but shall have no further recourse against the Mortgagee or the Mortgagee's attorney. A form copy of the Trustee's memorandum of foreclosure sale and contract to purchase real property is available for viewing at www.bwvsa.com. Additional terms, if any, to be announced at the sale and the Purchaser may be given the option to execute the contract of sale electronically. This is a communication from a debt collector and any information obtained will be used for that purpose. The sale is subject to seller confirmation. Substitute Trustee: Equity Trustees, LLC, 8100 Three Chopt Road, Suite 240, Richmond, VA 23229. For more information contact: BWV Law Group, LLC, attorneys for Equity Trustees, LLC, 6003 Executive Blvd, Suite 101, Rockville, MD 20852, 301-961-6555, website: www.bwvsa.com. VA-375117-1.

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AN ORDINANCE TO REZONE THE PROPERTY LOCATED AT 2381-2383 ROANOKE BOULEVARD (TAX MAP # 225-2-6.1) FROM HBD HIGHWAY BUSINESS DISTRICT WITH CONDITIONS TO HBD HIGHWAY BUSINESS DISTRICT.

WHEREAS, the Clipp Family Trust or assigns, owner or contract purchaser heretofore petitioned to rezone property located at 2381-2383 Roanoke Boulevard (Tax Map # 225-2-6.1) from HBD Highway Business District with conditions to HBD Highway Business District; and the map referred to shall be changed in this respect and no other, said property being described as follows:

BEGINNING at a point on the north right-of-way line of Boulevard Roanoke (85 feet wide) at the point of intersection with the corporation line of the City of Salem and the City of Roanoke; thence with the said corporation line N. 04 deg 50' 00" E. 227.41 feet; thence leaving the aforesaid corporation line and with a new line on a curved to the left with a radius of 1,612.00 feet, a tangent of 103.07 feet, an arc distance of 205.86 feet and a chord S. 64 deg 44' 30" W. 205.72 feet to a point on said new line being the southeast boundary of Block 9, Boulevard Estates Subdivision as recorded in Plat Book 6, page 52 in the Clerk's Office for the Circuit Court of Roanoke County; thence with the said boundary of Block 9, S. 61 deg 05' 00" W. 156.03 feet to a point on the south boundary line of Lot 5, Block 9, Boulevard Estates; thence with a new line leaving the aforesaid Block 9, boundary S. 28 deg 55' 00" E. 200.00 feet to a point on the aforesaid north right-of-way line of Boulevard Roanoke; thence with said right-of-way line N. 61 deg 05' 00" E. 156.03 feet to a point; thence continuing with the said right-of-way line on a curved to the right with a radius of 1,412 feet, a tangent of 39.51 feet, an arc distance of 79.00 feet and a chord N. 62 deg 41' 10" E. 78.99 feet to the point of BEGINNING, and being new Lot 1B, containing 1.372 acres as shown 011 plat showing the resubdivision of property of Fralin and Waldron, Inc. creating New Lots 1A and 1B, dated April 4, 1990, prepared by Lumsden & Associates, Engineers-Surveyors-Planners; and

WHEREAS, the subject property consists of a 1.372 acre tract of land which currently sits within the HBD Highway Business District zoning designation; and

WHEREAS, in 1990, the City Council of the City of Salem rezoned the property from Business District B-1 to Business District B-3 with conditions; and

WHEREAS, one of the conditions stated that if the building is not used as either a thrift store, meeting hall, or club the zoning will revert to Business District B-1; and

WHEREAS, the proposed use of the property does not meet the specified restrictions; and

WHEREAS, the zoning district known as Business District B-3 with conditions no longer exists and the zoning district HBD Highway Business District with conditions is the closest in scope and purpose to B-3 Business District with conditions; and

WHEREAS, HBD Highway Business District is closest in scope and purpose to Business District B-1; and

WHEREAS, the City of Salem Planning Commission recommended approval of the requested rezoning;

NOW THEREFORE,

BE IT ORDAINED BY THE COUNCIL OF THE CITY OF SALEM, VIRGINIA, that the zoning designation of the property located at 2381-2383 Roanoke Boulevard (Tax Map # 225-2-6.1) be rezoned to HBD Highway Business District;

All ordinances or parts of ordinances in conflict with the provisions of this ordinance be and the same are hereby repealed.

This ordinance shall be in full force and effect ten (10) days after its final passage.

Upon a call for an aye and a nay vote, the same stood as follows:

John Saunders -
H. Hunter Holliday –
Byron Randolph Foley –
Anne Marie Green –
Renee F. Turk –

Passed:
Effective:

/s/
Mayor

ATTEST:

H. Robert Light
Clerk of Council
City of Salem, Virginia



Item #: 6.D.

AT A REGULAR MEETING OF THE CITY COUNCIL OF THE CITY OF SALEM,
VIRGINIA HELD AT CITY HALL

MEETING DATE: April 28, 2025

AGENDA ITEM: **Public Hearing for Amendment to the Zoning Ordinance and Special Exception Permit**
Hold public hearing for the request of ABoone Real Estate, Inc., contract purchaser, to rezone the properties located at 1906 Mill Ln. & 1400 blk Penley Blvd. (T/M#s 205-2-5 & 204-13-1) from RSF/AG Residential Single Family/Agriculture Districts & AG Agriculture Districts to RSF Residential Single Family District, **and** for a Special Exception Permit to include both parcels in the Cluster Housing Overlay District.
(Advertised in the April 10 and 17, 2025, issues of the *Salem Times-Register*.)

SUBMITTED BY: Maxwell Dillon, Planner

SUMMARY OF INFORMATION:

Hold public hearing for the request of ABoone Real Estate, Inc., contract purchaser, to rezone the properties located at 1906 Mill Ln. & 1400 blk Penley Blvd. (T/M#s 205-2-5 & 204-13-1) from RSF/AG Residential Single Family/Agriculture Districts & AG Agriculture Districts to RSF Residential Single Family District, **and** for a Special Exception Permit to include both parcels in the Cluster Housing Overlay District.
(Advertised in the April 10 and 17, 2025, issues of the *Salem Times-Register*.)

FISCAL IMPACT:

STAFF RECOMMENDATION:

Staff recommends Council hold a public hearing on the requests to rezone the properties located at 1906 Mill Ln. & 1400 blk Penley Blvd. (T/M#s 205-2-5 & 204-13-1) from RSF/AG Residential Single Family/Agriculture Districts & AG Agriculture Districts to RSF Residential Single Family District, **and** for a Special Exception Permit to include both parcels in the Cluster Housing Overlay District.

ATTACHMENTS:

None



Item #: 6.E.

AT A REGULAR MEETING OF THE CITY COUNCIL OF THE CITY OF SALEM,
VIRGINIA HELD AT CITY HALL

MEETING DATE: April 28, 2025

AGENDA ITEM: **Amendment to the Zoning Ordinance**
Consider the request of ABoone Real Estate, Inc., contact purchaser, to rezone the properties located at 1906 Mill Ln. & 1400 blk Penley Blvd. (T/M#s 205-2-5 & 204-13-1) from RSF/AG Residential Single Family/Agriculture Districts & AG Agriculture Districts to RSF Residential Single Family District. (The Planning Commission recommended approval by a unanimous vote.)

SUBMITTED BY:

SUMMARY OF INFORMATION:

SITE CHARACTERISTICS:

Zoning: AG Agriculture and RSF Residential Single Family

Land Use Plan Designation: Residential

Existing Use: Vacant

Proposed Use: Residential Subdivision – Cluster Overlay

The subject properties (1906 Mill Lane and 1400 blk Penley Boulevard) together consist of an approximately 18.66-acre tract of land which currently sits within the AG Agriculture and RSF Residential Single Family zoning designations. The properties are currently vacant, but the applicant is requesting to both rezone the entirety of each property to RSF Residential Single Family and acquire a Special Exception Permit for the Cluster Housing Overlay District which reduces the minimum lot requirements for each individual parcel.

According to a litany of sources, including the American Planning Association, the United States is experiencing a housing crisis. Of course, the severity and nature of that issue is unique to each individual municipality, but Salem is not immune to availability and affordability challenges experienced nationwide. One of the most straightforward methods to addressing the housing shortage issue is simply increasing the supply of homes, an objective accomplished in landlocked areas by maximizing infill development opportunities. The concept plan for this project shows approximately 70 parcels on which a variety of detached single family home archetypes could be

situated. The application includes a Turn Lane Analysis, supported by the City of Salem Engineering Department, which concluded that the proposed development does not warrant any tapers or turn lanes on Mill Lane.

While Salem's Comprehensive Planning effort is still ongoing, countless community engagement conversations have included citizen desires for additional housing affordability, diversity, and availability. High-quality, infill projects that accommodate the construction of smaller homes on smaller lots were described as desirable throughout the process. This project, while not necessarily targeted to directly increase the supply of "workforce housing," can expand the variety of options available to both existing and prospective residents, enhance common open space availability, and ultimately assist with the facilitation of a healthier housing portfolio for Salem.

The Future Land Use Map (FLUM) identifies this area as Residential which is consistent with the proposed future utilization of the property.

REQUIREMENTS:

The proposal meets the requirements of Section 106-222.3., site development regulations for the Cluster Housing Overlay (COL).

FISCAL IMPACT:

STAFF RECOMMENDATION:

Recommend consideration of the ordinance on first reading. The request is consistent with the Future Land Use Map and embodies planning concepts described in the Comprehensive Plan.

ATTACHMENTS:

1. Steelton Mill Rezoning Application
2. Item 6D. 6E. 6F 4-28-25 Council meeting owner notification letter 1906 Mill Lane and 1400 Blk Penley Blvd. Tax Map 205-2-5 and 204-13-1
3. Item 6E 4-28-25 Rezoning Ordinance 1906 Mill Lane with Legal Description without SEP

Pre-application Meeting (optional)

- Meetings with the Community Development Staff are recommended prior to submittal of a rezoning application. Please bring a plat to the meeting with a sketch of your proposal.

Application Submittal

- The application deadline is the first of the month for inclusion on the following month's agenda. If the first falls on a weekend or holiday, the application deadline will be the following business day.
- When submitting an application be sure to include the following: a complete application, plat of the subject property, legal description that includes metes and bounds, and supplementary information to support the request (such as conceptual plans and building elevations). Please note: incomplete applications will not be accepted and will be returned to the applicant.
- The application fee is due at time of submittal. (See Page 4)
- PLEASE NOTE: As per 106-520(C) of the City of Salem Zoning Ordinance no application shall be accepted for a lot or parcel that does not comply with the minimum lot area, width, or frontage requirements of the requested zoning district. A variance from the Board of Zoning Appeals must be obtained prior to the submission of a rezoning application.

Application Distribution for City Review

- Complete applications may be routed to City departments for review.

Staff/Applicant Meeting

- The staff may contact the applicant to schedule a meeting to discuss comments provided by reviewing agencies, to request additional information or plan revisions, and to negotiate proffers.

Planning Commission

- Revised conceptual plans and draft proffers must be submitted prior to the Planning Commission meeting. Proffers and conceptual plans may be revised in accordance with Staff's recommendations, and revisions incorporating the staff's recommendations must be submitted prior to the Planning Commission meeting.
- A staff report and recommendation is included in the Planning Commission packet. The packet is distributed approximately 1 week prior to the Planning Commission meeting.
- The Planning Commission meets on the 1st Wednesday after the 1st City Council meeting of the month.
- Following a public hearing on the rezoning case, the Planning Commission may recommend approval, approval with revisions to the proffers, denial, or deferral of the application.

City Council

- Signed and notarized final proffers must be submitted prior to the City Council meeting.
- A staff report containing the recommendation of the Planning Commission and Staff is sent to the City Council prior to the meeting.
- The City Council typically hears rezoning cases on the 4th Monday of every month. Cases are usually heard by Council at the meeting following the Planning Commission meeting.
- Following a public hearing on the case, the City Council may vote to approve, approve with proffered conditions, deny, defer the application to another meeting, or remand the application back to the Planning Commission for further consideration.

ATTACHMENTS - For ALL REQUESTS you must submit the following electronically:

- a. **A fully completed signed application.**
 - b. **Acknowledgement of Application Fee Payment Procedure** (Page 4)
 - c. **Signed Proffer Statement if applicable** (Pages 6 & 7)
 - d. **A plat of the subject property**, which accurately reflects the current property boundaries, is drawn to scale, and shows existing structures. (Typically, available from the City Clerk's Office.)
 - e. **Responses to questions on Page 5**
 - f. **Historic Impact Information** (if any)
 - g. **For applications requiring plans**, please submit electronically only. No hard copies will be accepted.
 - h. **Check here** if the conceptual plan will serve as the preliminary plat. ☒ *There is a chance that there will ultimately be a few less lots than currently shown with several lots being a wider width but still consistent with Cluster Overlay.
- NOTE:** Elevations will be required with new development.

TO THE APPLICANT:

It is the policy of the City of Salem City Council, the City of Salem Planning Commission, and City of Salem Board of Zoning Appeals to require a property to be posted when a zoning action is being considered. Such a posting notifies the general public of an impending action and the location being considered.

It is incumbent on you, the applicant, to ensure the sign is in the proper location and remains there until an action has taken place. Consequently, the procedure for posting is as follows:

1. The Community Development Staff will post the sign on your property.
2. You should check the location of the sign to make certain it is in the right place on your property. If it is not, notify the Community Development Office as soon as possible.
3. You should check periodically to ensure the safety of the sign. If it is stolen or otherwise harmed, notify the Community Development Office as soon as possible.

In submitting this rezoning application, you hereby grant permission to the agents and employees of the City of Salem to enter the referenced property for the purposes of processing and reviewing the above application.

Should you have any questions regarding this policy, please contact a member of Community Development.

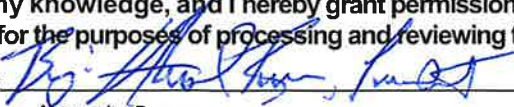
City of Salem Community Development Application

Request for REZONING or CONDITIONAL REZONING

Case #: _____

APPLICANT INFORMATION	
Owner: <u>Jeffrey L. Dorsey, Douglas R. Dorsey and Charles N. Dorsey</u> Contact Name: <u>Charles N. Dorsey</u> Address: <u>PO Box 745 Salem, VA 24153</u>	Telephone No. <u>(540) 278-1365</u> Fax No. _____ Email Address <u>ab@aboonehomes.com</u>
Applicant/Contract Purchaser: <u>ABoone Real Estate, Inc.</u> Contact Name: <u>Alexander Boone</u> Address: <u>3934 Electric Road, SW, Suite A Roanoke, Virginia 24018</u>	Telephone No. <u>(540) 278-1365</u> Fax No. _____ Email Address <u>ab@aboonehomes.com</u>

PARCEL INFORMATION		For <u>multiple</u> parcels, please attach a page x
(Tax ID #'s) <u>205-2-5</u> Deed Book <u>PB 16</u> Page <u>57-60</u> Subdivision <u>Dorsey Resubdivided Plat</u> Location Description (Street Address, if applicable) _____ <u>1906 Mill Lane</u>	Total Area (acres/square feet) <u>11.32 acres/493,099.2 square feet</u> Current Zoning <u>AGRSF - Agriculture District</u> Requested Zoning <u>RSF - Residential Single Family</u> Requested Use <u>Single family detached subdivision</u> Current Use <u>Vacant</u> ☐ Conditional Zoning Request: See Attached Proffer sheets	

SIGNATURE OF OWNER ☐ CONTRACT PURCHASER ☒ (attach contract) x	
As owner or authorized agent of this property, I hereby certify that this application is complete and accurate to the best of my knowledge, and I hereby grant permission to the agents and employees of the City of Salem to enter the property for the purposes of processing and reviewing this request.	
Signature <u></u> Print Name <u>Alexander Boone</u>	Date <u>1/30/2025</u>
Signature _____ Print Name _____	Date _____

QUESTIONS/ LETTERS/ SHOULD BE FORWARDED TO THE FOLLOWING**:	
Name <u>ABoone Real Estate, Inc.</u> Address: <u>3934 Electric Road, SW, Suite A Roanoke, Virginia 24018</u> _____ _____	Telephone No. <u>(540) 278-1365</u> Fax _____ No. _____ Email Address <u>ab@aboonehomes.com</u> _____
**It is the responsibility of the contact person to provide copies of all correspondence to other interested parties to the application.	

City of Salem Community Development Application

Request for REZONING or CONDITIONAL REZONING

Case #: _____

APPLICANT INFORMATION

Owner: Jeffrey L. Dorsey, Douglas R. Dorsey and Charles N. Dorsey

Contact Name: Charles N. Dorsey

Address: PO Box 745 Salem, VA 24153

Telephone No. (540) 278-1365

Fax No. _____

Email Address ab@aboonehomes.com

Applicant/Contract Purchaser: ABoone Real Estate, Inc.

Contact Name: Alexander Boone

Address: 3934 Electric Road, SW, Suite A Roanoke, Virginia 24018

Telephone No. (540) 278-1365

Fax No. _____

Email Address ab@aboonehomes.com

PARCEL INFORMATION

For multiple parcels, please attach a page ☐

(Tax ID #s) 204-13-1

Deed Book PB 13 Page 84

Subdivision Dorsey Resubdivided Plat

Location Description (Street Address, if applicable) _____

1400 Penley Boulevard

Total Area (acres/square feet) 7.34 acres/319,730.4 square feet

Current Zoning AG - Agriculture District

Requested Zoning RSF - Residential Single Family with Cluster Housing Overlay (CLO) Special Exception

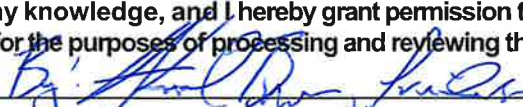
Requested Use Single family detached subdivision

Current Use Vacant

☐ Conditional Zoning Request: See Attached Proffer sheets

SIGNATURE OF OWNER ☐ CONTRACT PURCHASER ☒ (attach contract) ☐

As owner or authorized agent of this property, I hereby certify that this application is complete and accurate to the best of my knowledge, and I hereby grant permission to the agents and employees of the City of Salem to enter the property for the purposes of processing and reviewing this request.

Signature 

Date 1/30/2025

Print Name Alexander Boone

Signature _____

Date _____

Print Name _____

QUESTIONS/ LETTERS/ SHOULD BE FORWARDED TO THE FOLLOWING**:

Name ABoone Real Estate, Inc.

Address: 3934 Electric Road, SW, Suite A Roanoke, Virginia 24018

Telephone No. (540) 278-1365

Fax _____ No. _____

Email Address ab@aboonehomes.com

**It is the responsibility of the contact person to provide copies of all correspondence to other interested parties to the application.

ACKNOWLEDGEMENT OF APPLICATION FEE PAYMENT PROCEDURE

Application fees must be submitted at the time of submittal. I hereby acknowledge that this application is not complete until the payment for all applicable fees has been received by the City of Salem Community Development Department. I acknowledge that I am responsible for ensuring that such fees are received by the City of Salem. I further acknowledge that any application fee submitted after the deadline shall result in the application being considered filed for the next month's meetings.

Signature of applicant/authorized agent

 Date: 1/30/2025

Print Name: Alexander Boone

Signature of applicant/authorized agent

Date: _____

Print Name: _____

If you would like your correspondence emailed and/or faxed, please make selections, and provide the information below:

☒ Email ab@aboonehomes.com

☐ Fax: _____

FEES:

All application fees must be paid at the time of submittal. Please make checks payable to the City of Salem:

Rezoning application fee

\$1,000

FOR STAFF USE ONLY

Staff Reviewer: _____

Application Complete? ☐ YES ☐ NO

Date: _____

PLEASE RESPOND FOR ALL REZONING APPLICATIONS:

1. What is the Future Land Use Designation for the subject property? Residential
2. Describe in detail the proposed use of the property. We propose to develop the property in accordance with the Comprehensive Plan to create a new single family home community to complement the surrounding neighborhoods. The new community would serve to meet the housing needs of Salem and provide high-quality housing.
3. List any sensitive environmental or unique features on the property. Are there any high voltage transmission lines, public utility lines, or others? None.
4. Is the subject property located within the Floodplain District? ☐ YES ☒ NO If yes, describe the proposed measures for meeting the standards of the Floodplain Ordinance. _____
5. Is the subject property listed as a historic structure or located within a historic district? ☐ YES ☒ NO If yes, describe the proposed measures for meeting the standards of the Department of Historic Resources. _____
6. Have you provided a conceptual plan of the proposed development, including general lot configurations and road locations? Are the proposed lot sizes compatible with existing parcel sizes in the area? Yes. The proposed new community complements the existing, surrounding neighborhoods. We have aligned the main entrance with Millwood Drive as is encouraged for transportation safety and connectivity purposes.

PLEASE RESPOND FOR COMMERCIAL REZONING APPLICATIONS

1. What provisions will be made to ensure safe and adequate access to the subject property? _____
2. How will the traffic impact of this development be addressed? _____
3. Describe why the proposed use is desirable and appropriate for the area. What measure will be taken to assure that the proposed use will not have a negative impact on the surrounding vicinity? _____
4. What type of signage is proposed for the site? _____
5. Have architectural/building elevations been submitted with this application? _____

SITE & ZONING SUMMARY:

OWNER: DORSEY, JEFFREY L. &
DORSEY, DOUGLAS R. &
DORSEY, CHARLES N. C/O
JEFFERY L. DORSEY-EXEC

OWNER ADDRESS: PO BOX 745
SALEM, VA 24153

SITE ADDRESS: TAX MAP & LOT AREA INFORMATION:

1. 1906 MILL LN
SALEM, VA 24153 205-02-05 - 11.316 AC. ±

2. 1400 BLK PENLEY BLVD
SALEM, VA 24153 204-13-01 - 7.337 AC. ±

EXISTING ZONING:

1. AGRSF: AGRICULTURAL & RESIDENTIAL SINGLE FAMILY

2. AG: AGRICULTURAL

RSF ZONING REQUIREMENTS (CLUSTER HOUSING OVERLAY):

MINIMUM LOT AREA: 4,500 SF

MINIMUM FRONTAGE: 40' ON A PUBLIC STREET

SETBACKS:

FRONT: 15'

SIDE: 5'

REAR: 10'

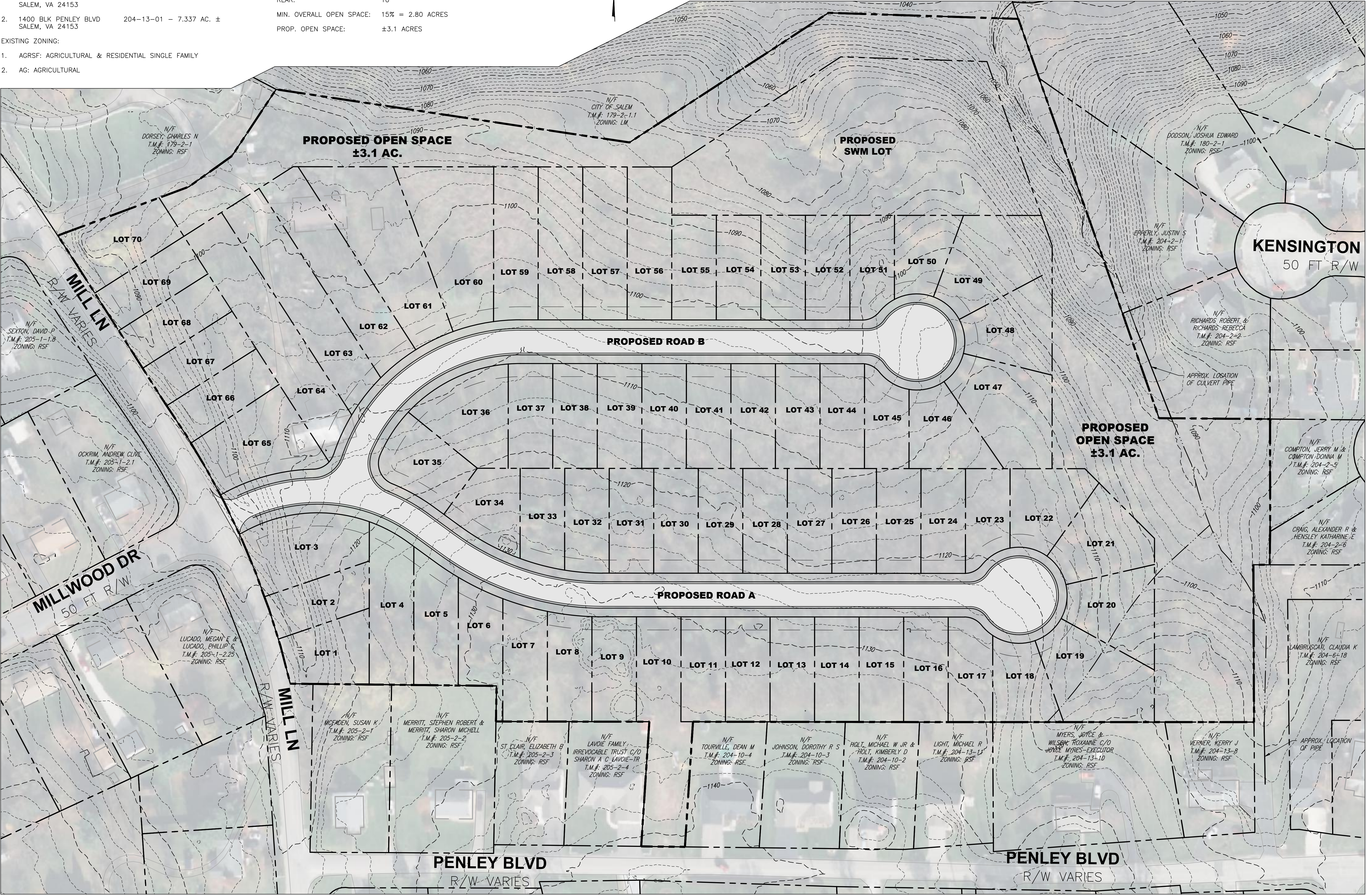
MIN. OVERALL OPEN SPACE: 15% = 2.80 ACRES

PROP. OPEN SPACE: ±3.1 ACRES

DATA SOURCE: LOCAL GOVT GIS, FEMA, FWS, USDA, USGS, VDEM, VDOT.

CONCEPT PLAN NOTE: THIS PLAN IS FOR CONCEPTUAL PLANNING PURPOSES AND HAS BEEN PREPARED USING COMPILED INFORMATION. A CURRENT FIELD SURVEY HAS NOT BEEN PERFORMED TO VERIFY ALL EXISTING CONDITIONS ON-SITE.

AERIAL IMAGERY SOURCED FROM GOOGLE EARTH IMAGE, DATED MAY 2021



BALZER & ASSOCIATES
PLANNERS / ARCHITECTS
ENGINEERS / SURVEYORS

Roanoke / Richmond
New River Valley
Shenandoah Valley
www.balzer.cc
1208 Corporate Circle
Roanoke, VA 24018
540.772.9580

PRELIMINARY
NOT FOR CONSTRUCTION

STEELTON MILL

CONCEPTUAL PLAN

DRAWN BY: LDS, KPG
DESIGNED BY: CPB
CHECKED BY: CPB
DATE: 1/31/2025
SCALE: 1" = 50'
REVISIONS:

EX-A
PROJECT NO. 04240091.00
Page 353 of 412

Project Narrative in Support of Rezoning and Special Exception Permit

**Tax Parcel 205-2-5 – 1906 Mill Lane from Agriculture District (AGRSF) to
Residential Single Family (RSF) with Cluster Housing Overlay**

and

**Tax Parcel 204-13-1 – 1400 Penley Boulevard from Agriculture District (AG) to
Residential Single Family (RSF) with Cluster Housing Overlay**

Applicant: ABoone Real Estate, Inc.

Owners: Charles N. Dorsey, Douglas R. Dorsey and Jeffrey L. Dorsey

January 30, 2025

ABoone Real Estate, Inc. (“ABoone”), Jeffrey L. Dorsey, Charles N. Dorsey and Douglas R. Dorsey (together, the “Dorseys”) request to rezone City of Salem Tax Parcels 205-2-5 and 204-13-1 (the “Property”), located at 1906 Mill Lane and 1400 Penley Boulevard, more commonly known as the Dorsey Farm, from AGRSF and AG (“Agriculture District”), respectively, to Residential Single Family (“RSF”) with Cluster Housing Overlay (“COL”). The RSF designation is in keeping with the Future Land Use Designation of the Comprehensive Plan for both parcels and complements the surrounding residential single family detached neighborhoods in the immediate area. The Cluster Housing Overlay offers a greater amount of open space and creates a more community-oriented environment with a lower environmental impact.

ABoone proposes to develop the property, which will be called “Steelton Mill,” into a single-family neighborhood of new homes for all lifestyles, including homes with main floor primary bedroom suites to provide housing options for Salem residents who need one floor living options. A new home community for Salem in a convenient location will help address the acute housing shortage and, at the same time, meet the needs of Salem for newer, high-quality housing for existing residents while creating an opportunity to encourage others to move to Salem. As with virtually all communities in the United States, Salem currently suffers from a shortage of all types of housing, and the addition of this new community will play a role both in helping to reduce this shortage and meet the increasing demand and need for diverse housing options to attract and, importantly, retain existing residents who need one floor living options

The Dorsey Farm is an appropriate location for single family homes under the RSF ordinance. Lot size, layout and overall acreage under the RSF district are compatible with the existing lots in the surrounding communities. The main entrance to the new Steelton Mill will be aligned with Millwood Drive, which serves both a safety function as well as a connectivity role in the street network.

In addition to main floor and upstairs bedroom options, the Steelton Mill community will offer brand-new housing for sale starting in the mid- to upper-\$400,000 range with both walkout

basements and slabs. All homes will have garages and off-street parking with setbacks as set forth under RSF and the Cluster Housing Overlay. The concept plan makes efficient use of the property and creates a walkable neighborhood with higher density complementary to its surroundings, while preserving some open space for the enjoyment of residents. Additionally, ABoone shall dedicate the open space required under the Cluster Housing for the benefit of the Steelton Mill community and the surrounding neighbors.

The City of Salem needs housing in general but, specifically, new housing. 70% of the City's housing stock was built before 1980 and 91% of the housing stock was built before the year 2000. New home construction in Salem has declined each decade since the 1970s. This decline in new home construction over the past 50 years has made it increasingly difficult to find housing – especially housing that does not require significant and, often, financially infeasible remodeling. Economic development is listed as Objective 1 in the Comprehensive Plan Chapter IV Community Goals, Objectives and Strategies. The lack of housing is a deterrent to economic growth. Communities cannot grow if people are not able to find a place to live. Businesses do not expand or relocate without diverse forms of housing to meet the needs of their workforce. As a result, additional new housing is critical for communities to be competitive in business attraction and retention.

The Dorsey Farm is perfectly suited for this type of single-family residential development based on the topography of the property and its direct access to existing Salem utilities. The property adjoins public streets and is accessible to the Salem street network. The location along Mill Lane is less than a mile from West Main Street/Route 11, Salem's commercial corridor that affords residents safe and easy access to the shopping, schools, churches, dining and transportation of the entire region. The proposed new community will have a positive impact on the community by providing existing and new residents with new housing that can attract all lifestyles. These families will remain or become a part of the fabric of Salem and will contribute socially and economically to the life of the City.

For the reasons described above and more particularly set forth in its Application, ABoone Real Estate, Inc., Charles N. Dorsey, Douglas R. Dorsey and Jeffrey L. Dorsey respectfully request that the City of Salem adopt its application for Rezoning to Residential Single Family (RSF) with Cluster Housing Overlay in accordance with the Zoning Ordinance of the City of Salem.

Respectfully submitted this 30th day of January, 2025.

LEGAL DESCRIPTION OF AREA TO BE REZONED

**CONTAINING CITY OF SALEM TAX ID 204-13-1 (TRACT "B" AS SHOWN ON PLAT BOOK 13, PAGE 84)
AND TAX ID 205-2-5 (TRACT "A-2-B" AS SHOWN ON INSTRUMENT NO.220003675)**

NOTE: THERE IS A 0°10'11" DIFFERENCE IN THE BASIS OF BEARINGS BETWEEN THE PLATS REFERENCED ABOVE. THE BEARINGS FROM PLAT BOOK 13 PAGE 84 HAVE BEEN ADJUSTED IN THE DESCRIPTION BELOW TO MATCH INSTRUMENT NO.220003675.

BEGINNING AT A POINT ON THE EAST LINE OF MILL LANE, BEING APPROXIMATELY 0.19 MILE SOUTH OF SHOUTHSIDE DRIVE AND BEING THE COMMON CORNER BETWEEN TAX IDs 205-2-5 AND 179-2-1, SAID POINT BEING **THE POINT OF BEGINNING**.

THENCE DEPARTING THE EAST LINE OF MILL LANE, ALONG THE LINE OF TAX ID 205-2-5 THE FOLLOWING COURSES AND DISTANCES: N71°48'54"E 160.24 FEET TO A POINT; **THENCE** N51°23'23"E 50.38 FEET TO A POINT; **THENCE** N35°46'20"E 91.53 FEET TO A POINT; **THENCE** S74°37'38"E 427.61 FEET TO A POINT; **THENCE** N59°10'04"E 272.00 FEET TO A POINT, BEING A COMMON CORNER OF TAX ID 205-2-5 AND 204-13-1.

THENCE CONTINUING ALONG THE LINE OF TAX ID 204-13-1 THE FOLLOWING COURSES AND DISTANCES: S85°19'11"E 211.52 FEET TO A POINT; **THENCE** S15°58'11"E 487.15 FEET TO A POINT; **THENCE** S86°08'11"E 127.21 FEET TO A POINT; **THENCE** S03°51'49"W 170.00 FEET TO A POINT; **THENCE** N86°08'11"W 20.00 FEET TO A POINT; **THENCE** S03°51'49"W 180.00 FEET TO A POINT; **THENCE** N86°08'11"W 512.81 FEET TO A POINT; BEING A COMMON CORNER OF TAX ID 204-13-1 AND 205-2-5.

THENCE CONTINUING WITH THE LINE OF TAX ID 205-2-5 THE FOLLOWING COURSES AND DISTANCES: N84°18'11"W 126.03 FEET TO A POINT; **THENCE** S05°41'49"W 144.86 FEET TO A POINT ON THE NORTH LINE OF PENLEY BOULEVARD, **THENCE** WITH SAID LINE N84°18'11"W 50.00 FEET TO A POINT, **THENCE** DEPARTING THE NORTH LINE OF PENLEY BOULEVARD N05°41'49"E 144.86 FEET TO A POINT; **THENCE** N84°18'11"W 173.81 FEET TO A POINT; **THENCE** N04°17'17"E 38.69 FEET TO A POINT; **THENCE** N84°18'11"W 231.95 FEET TO A POINT ON THE EAST LINE OF MILL LANE, **THENCE** WITH SAID LINE ALONG A NON-TANGENT CURVE TO THE LEFT, HAVING A RADIUS OF 496.13 FEET, A LENGTH OF 133.41 FEET, AND A CHORD BEARING AND DISTANCE OF N14°54'21"W 133.01 FEET TO A POINT; **THENCE** N21°57'32"W 111.41 FEET TO A POINT; **THENCE** ALONG A CURVE TO THE LEFT HAVING A RADIUS OF 2504.13 FEET, A LENGTH OF 188.63 FEET, AND A CHORD BEARING AND DISTANCE OF N26°41'55"W 188.59 FEET TO A POINT; **THENCE** ALONG A REVERSE CURVE TO THE RIGHT HAVING A RADIUS OF 8935.17, A LENGTH OF 147.26, AND A CHORD BEARING AND DISTANCE OF N28°47'53"W 147.26 FEET TO A POINT, **BEING THE POINT OF BEGINNING**.

HAVING A TOTAL AREA OF 812,584.8 SQUARE FEET OR 18.654 ACRES, MORE OR LESS, SITUATE IN THE CITY OF SALEM, VIRGINIA, THIS DESCRIPTION BEING COMPILED FROM RECORDS.

TURN LANE ANALYSIS

FOR

STEELTON MILL

Mill Lane

City of Salem, Virginia

B&A PROJECT #04240091.00

DATE: January 28, 2025



PLANNERS ARCHITECTS ENGINEERS SURVEYORS

1208 Corporate Circle Roanoke, Virginia 24018 Phone (540) 772-9580

Introduction:

This traffic study is being provided to analyze the projected traffic from a proposed single-family cluster residential development located on Mill Lane in the City of Salem. The property consists of Parcel ID's 205-2-5 and 204-13-1 and totals approximately 18 acres. The proposed development is anticipated to consist of approximately 70 single-family lots. A concept plan is included with this report as Attachment 1.

The property is currently vacant. The proposed development is expected to include a full access entrance on Mill Lane that will be located across from Millwood Drive. Please see the attached concept plan for additional information.

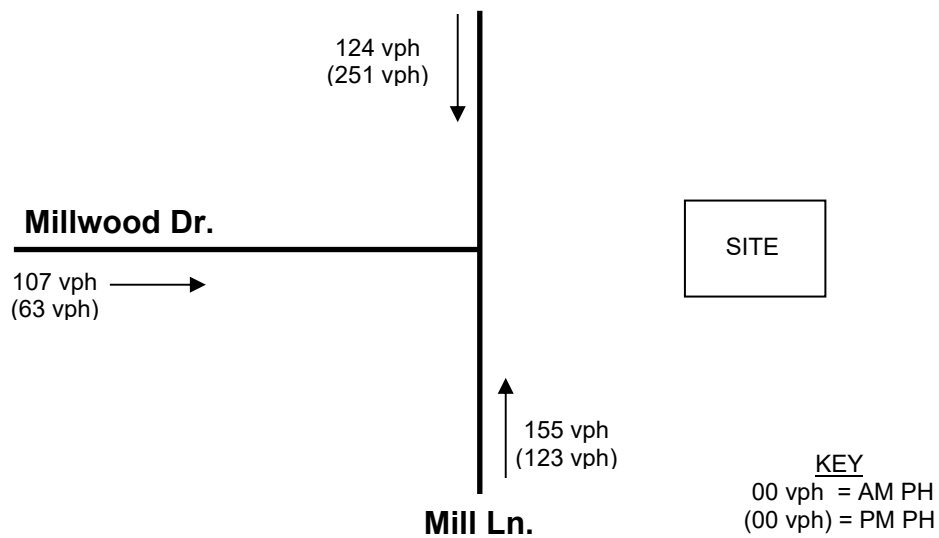
Existing Daily and Peak Hour Traffic:

Existing traffic volumes for Mill Lane was not readily available. Manual traffic counts were obtained at the intersection of Mill Lane and Millwood Drive. The counts were performed on January 22, 2025 from 7 am to 9 am and 4 pm to 6 pm to capture the AM and PM peak hours. The traffic count data is provided at the end of this report as Attachment 2.

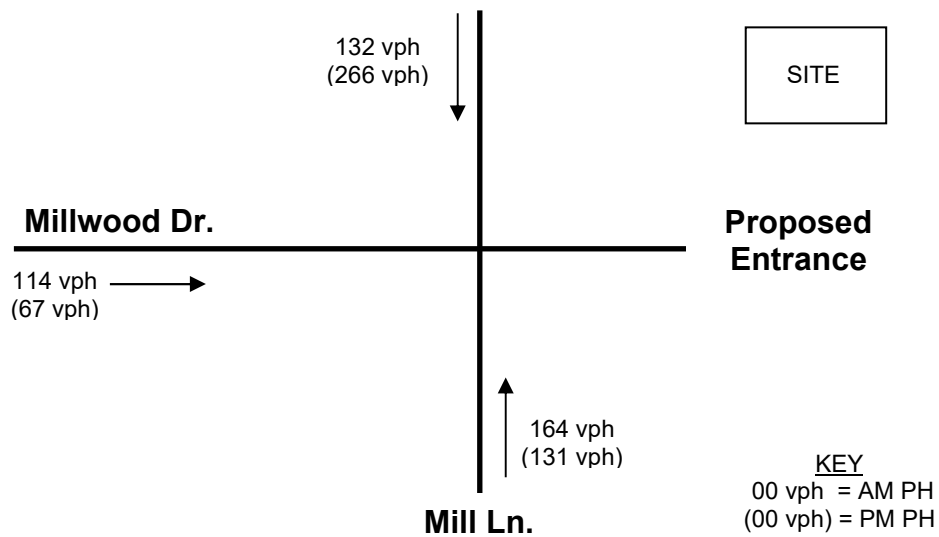
For the intersection of Mill Lane and Millwood Drive, it was determined that the AM peak hour occurred from 7:00 am – 8:00 am and the PM peak hour occurred from 5:00 pm – 6:00 pm.

It is assumed that the proposed project will be completed by the year 2028. A 2% background growth factor per year was applied to bring the background traffic to the buildout year.

Existing Peak Hour Traffic Data



Background Peak Hour Traffic Data (w/ growth rate applied)



Proposed Site Generated Traffic:

The trip generation calculations were based on the proposed land use shown on the concept plan created by Balzer and Associates, Inc. (please see Attachment 1). The policies and procedures found in the Institute of Transportation Engineers (ITE) *Trip Generation Manual, 11th Edition*, were employed to determine the potential site generated traffic volumes for the proposed development. Traffic volumes for the average weekday and weekday peak hours of the adjacent street traffic are provided and illustrated in the Table below.

Proposed Trip Generation:

			TRIP GENERATION						
LAND USE			AM PEAK HOUR			PM PEAK HOUR			DAILY
Proposed Development	ITE Code	Independent Variable	Enter	Exit	Total	Enter	Exit	Total	Total
Single-Family Detached Housing	210	70 D.U.	13	41	54	45	26	71	727

Turn-Lane Requirements:

Traffic entering the proposed development is expected to follow a similar pattern as existing traffic entering at Millwood Drive. For the purposes of this analysis, the following assumptions were made regarding entering and exiting traffic at each entrance:

PM Peak Hour:

- 70% of traffic to/from north
- 30% of traffic to/from south

PM Peak Hour:

- 80% of traffic to/from north
- 20% of traffic to/from south

The analyses to determine turn lane warrants on Mill Lane to serve the proposed development were completed by following the procedures and methodologies found in the *VDOT Road Design Manual, Volume I, Appendix F*.

Right-Turn Lane into Site from Mill Lane

AM Peak Hour Analysis:

- 4 Vehicles per Hour Turning Right into site from Mill Lane
- Approach Volume = 164 VPH + 4 VPH = 168 VPH Mill Lane
- Right Turn Lane Requirement, as per *VDOT Road Design Manual, Appendix F*:
No Turn Lane or Taper Warranted (please see Attachment 3).

PM Peak Hour Analysis:

- 9 Vehicles per Hour Turning Right into site from Mill Lane
- Approach Volume = 131 VPH + 9 VPH = 140 VPH Mill Lane
- Right Turn Lane Requirement, as per *VDOT Road Design Manual, Appendix F*:
No Turn Lane or Taper Warranted (please see Attachment 3).

Left-Turn Lane into Site from Mill Lane

AM Peak Hour Analysis:

- 9 (6.4%) Vehicles per Hour Turning Left into site from Mill Lane
- Advancing Volume = 132 VPH + 9 VPH = 141 VPH Mill Lane
- Opposing Volume = 183 VPH Mill Lane

-- Left Turn Lane Requirement, as per *VDOT Road Design Manual, Appendix F*:
No Turn Lane or Taper Warranted (please see Attachment 4).

PM Peak Hour Analysis:

- 36 (11.9%) Vehicles per Hour Turning Left into site from Mill Lane
- Advancing Volume = 266 VPH + 36 VPH = 302 VPH Mill Lane
- Opposing Volume = 140 VPH Mill Lane

-- Left Turn Lane Requirement, as per *VDOT Road Design Manual, Appendix F*:
No Turn Lane or Taper Warranted (please see Attachment 4).

Summary:

Based on the data provided, the assumptions made, and the potential site generated traffic, the results of the analysis are:

- The proposed development does not warrant any tapers or turn lanes on Mill Lane.
- The proposed entrance to the development shall be a stop condition and sight distance requirements shall be confirmed during design.

SITE & ZONING SUMMARY:

OWNER: DORSEY, JEFFREY L &
DORSEY, DOUGLAS R &
DORSEY, CHARLES N C/O
JEFFERY L DORSEY-EXEC

OWNER ADDRESS: PO BOX 745
SALEM, VA 24153

SITE ADDRESS: TAX MAP & LOT AREA INFORMATION:

1. 1906 MILL LN
SALEM, VA 24153 205-02-05 - 11.316 AC. ±

2. 1400 BLK PENLEY BLVD
SALEM, VA 24153 204-13-01 - 7.337 AC. ±

EXISTING ZONING:

1. AGRSF: AGRICULTURAL & RESIDENTIAL SINGLE FAMILY

2. AG: AGRICULTURAL

RSF ZONING REQUIREMENTS (CLUSTER HOUSING OVERLAY):

MINIMUM LOT AREA: 4,500 SF

MINIMUM FRONTAGE: 40' ON A PUBLIC STREET

SETBACKS:

FRONT: 15'

SIDE: 5'

REAR: 10'

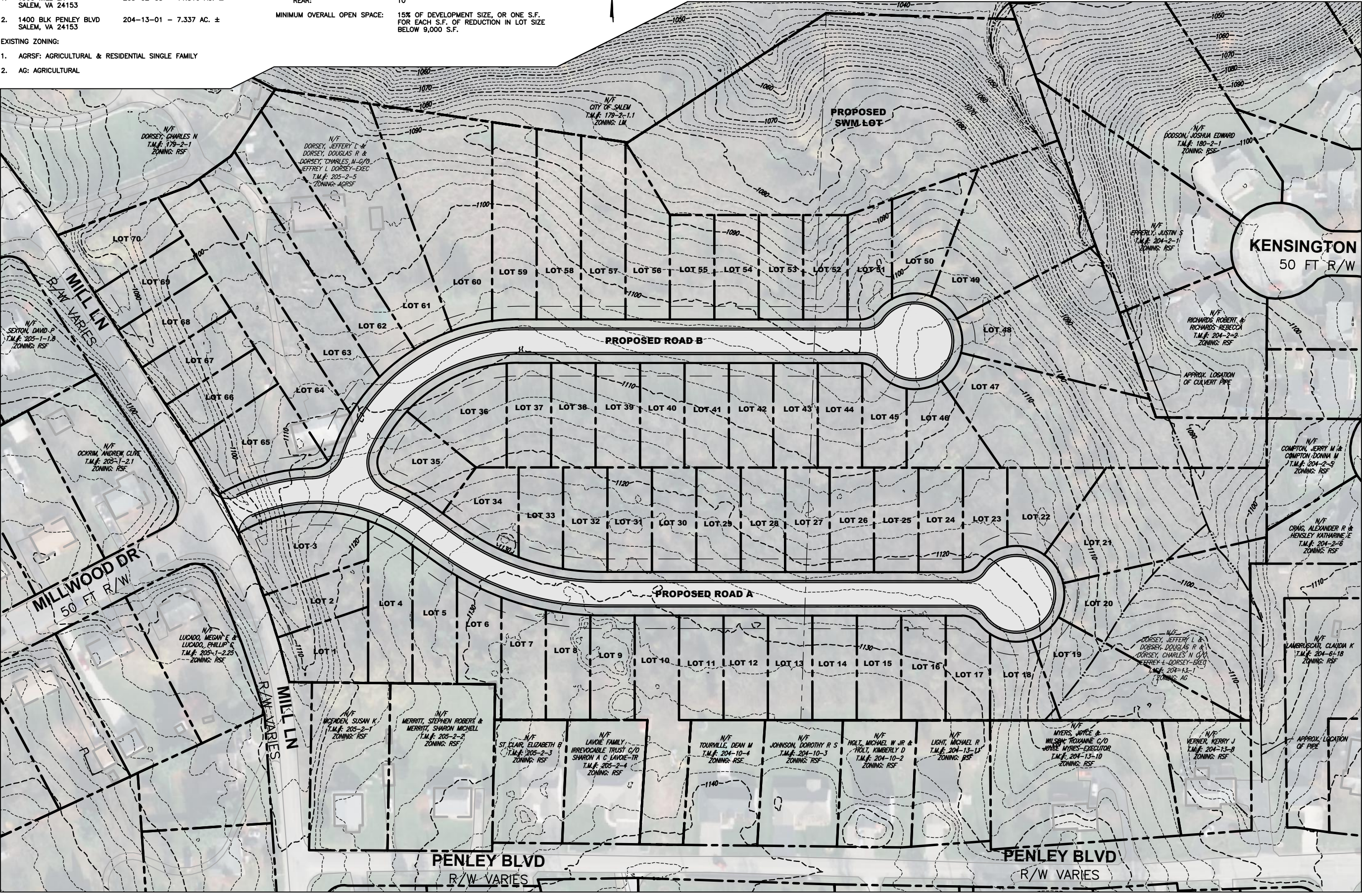
MINIMUM OVERALL OPEN SPACE: 15% OF DEVELOPMENT SIZE, OR ONE S.F. FOR EACH S.F. OF REDUCTION IN LOT SIZE BELOW 9,000 S.F.

ATTACHMENT 1

DATA SOURCE: LOCAL GOVT GIS, FEMA, FWS, USDA, USGS, VDEM, VDOT.

CONCEPT PLAN NOTE: THIS PLAN IS FOR CONCEPTUAL PLANNING PURPOSES AND HAS BEEN PREPARED USING COMPILED INFORMATION. A CURRENT FIELD SURVEY HAS NOT BEEN PERFORMED TO VERIFY ALL EXISTING CONDITIONS ON-SITE.

AERIAL IMAGERY SOURCED FROM GOOGLE EARTH IMAGE, DATED MAY 2021



BALZER & ASSOCIATES
PLANNERS / ARCHITECTS
ENGINEERS / SURVEYORS

Roanoke / Richmond
New River Valley
Shenandoah Valley
www.balzer.cc

1208 Corporate Circle
Roanoke, VA 24018
540.772.9580

PRELIMINARY
NOT FOR CONSTRUCTION

STEELTON MILL
CONCEPTUAL SITE PLAN

DRAWN BY: LDS, KPG
DESIGNED BY: CPB
CHECKED BY: CPB
DATE: 1/28/2025
SCALE: 1" = 50'
REVISIONS:

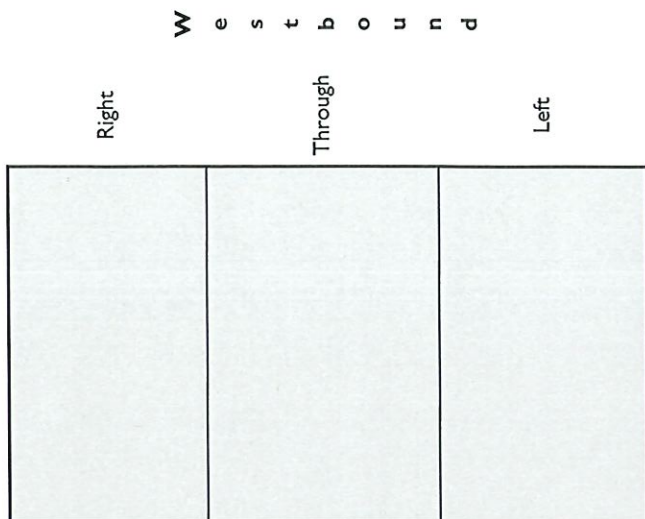
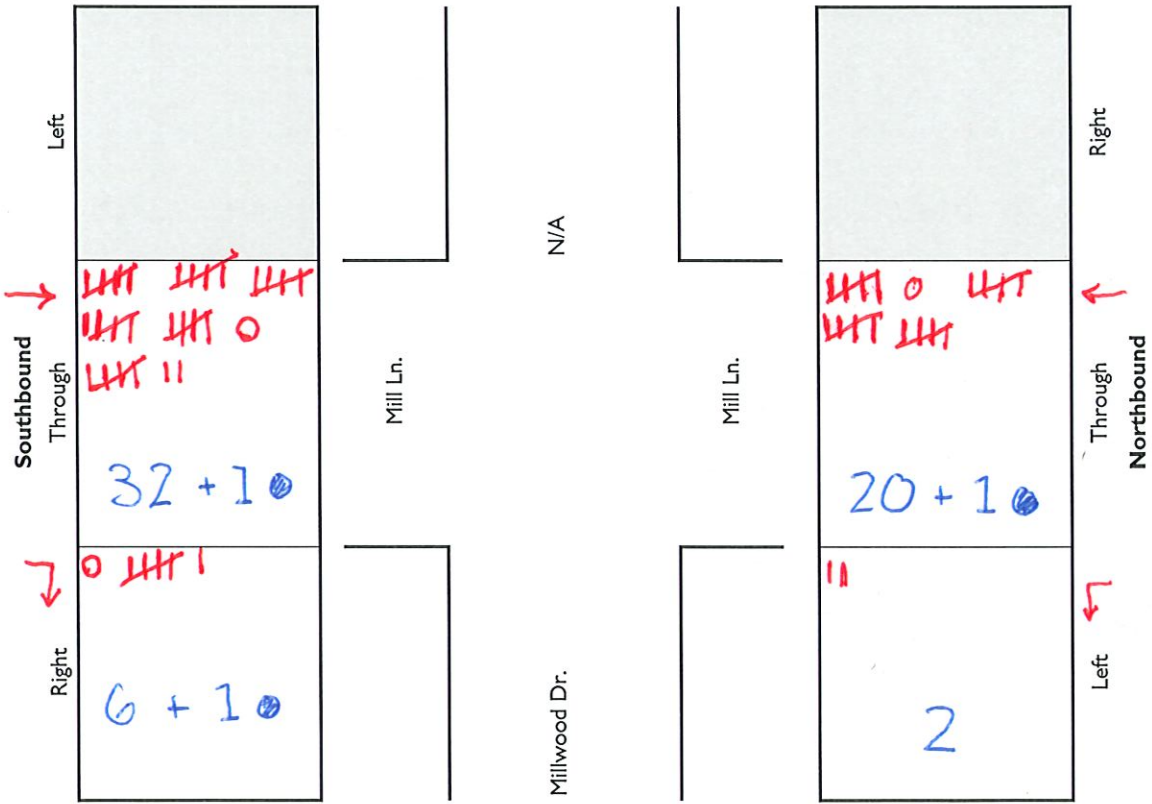
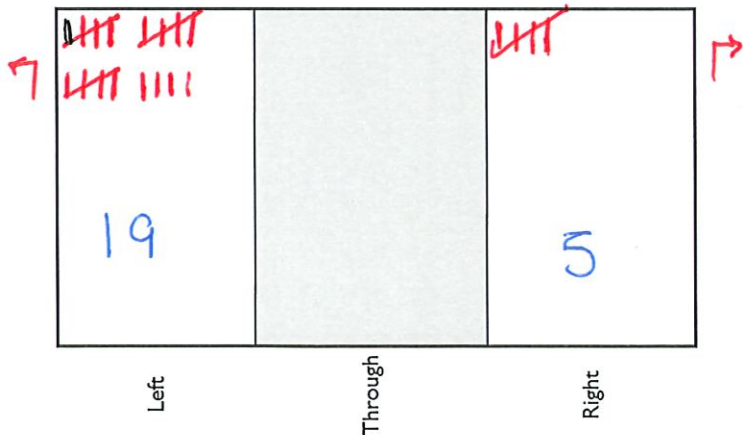
Mill Lane & Millwood Drive Traffic Count Summary							
	Mill Ln. SB		Mill Ln. NB		Millwood Dr. EB		
Start Time	Right	Thru	Thru	Left	Right	Left	Total
7:00 AM	7	33	21	2	5	19	87
7:15 AM	6	44	49	3	9	26	137
7:30 AM	2	17	52	3	10	18	102
7:45 AM	4	11	24	1	2	18	60
8:00 AM	1	10	33	1	2	16	63
8:15 AM	5	10	24	1	3	23	66
8:30 AM	3	18	18	0	3	5	47
8:45 AM	8	6	17	0	1	15	47
7:00 - 8:00 AM	19	105	146	9	26	81	386
4:00 PM	8	24	19	3	0	5	59
4:15 PM	19	20	23	3	0	8	73
4:30 PM	10	25	8	2	0	10	55
4:45 PM	19	26	17	5	2	10	79
5:00 PM	22	28	21	4	4	11	90
5:15 PM	28	36	31	6	2	11	114
5:30 PM	19	45	29	5	5	12	115
5:45 PM	20	53	24	3	1	17	118
5:00 - 6:00 PM	89	162	105	18	12	51	437

Time of Day:

Project:

7:00-7:15 AM
04240091.00

I = passenger vehicle
O = Heavy Vehicle
(Bus, delivery trucks, 18-wheelers, etc)



Intersection: Mill Lane & Millwood Drive

Date: 1/22/2024

Time of Day: 7:15-7:30 AM
Project: 04240091.00

Counted By:

I = passenger vehicle
O = Heavy Vehicle
(Bus, delivery trucks, 18-wheelers, etc)

Left	Through	Right
 26		 9

E a s t b o u n d

W e s t b o u n d

Southbound		Northbound	
Right	Through	Left	Right
 5 + 1 ●	 44	 48 + 1 ●	 0
Mill Ln.		Mill Ln.	
N/A		N/A	
Millwood Dr.		Millwood Dr.	



Time of Day: 7:30-7:45 AM
Project: 04240091.00

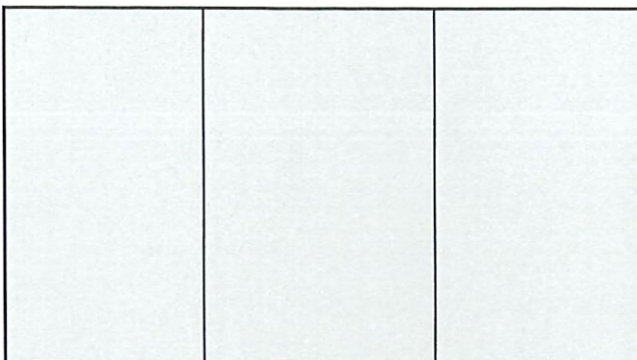
I = passenger vehicle
O = Heavy Vehicle
(Bus, delivery trucks, 18-wheelers, etc)



☆



Right
Through
Left



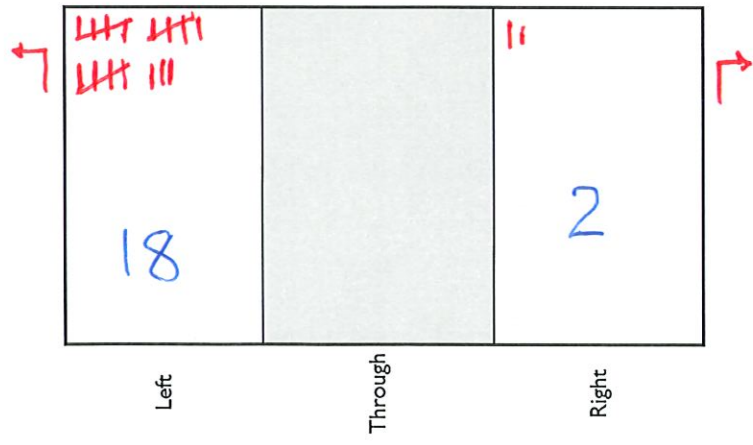
Intersection: Mill Lane & Millwood Drive

Date: 1/22/2024

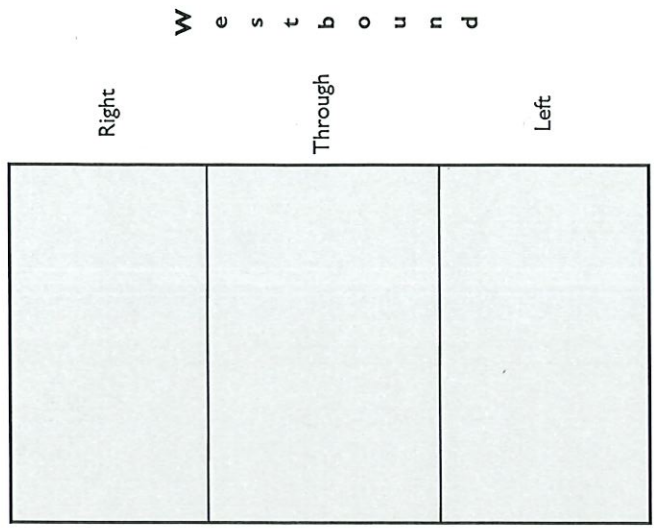
Time of Day: 7:45-8:00 AM
Project: 04240091.00

Counted By:

I = passenger vehicle
O = Heavy Vehicle
(Bus, delivery trucks, 18-wheelers, etc)



E a s t b o u n d



W e s t b o u n d

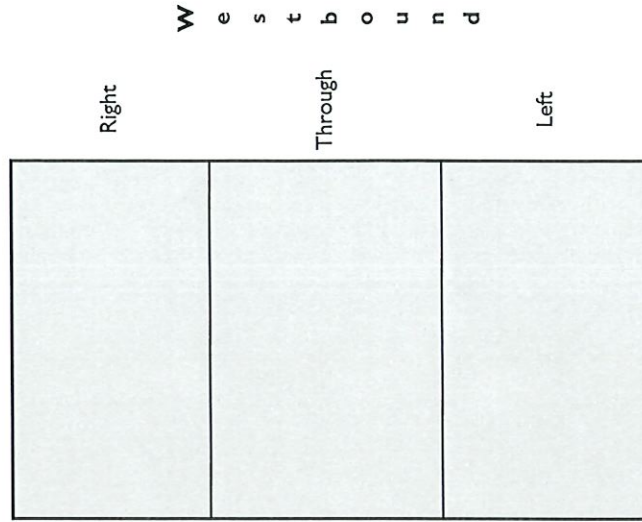
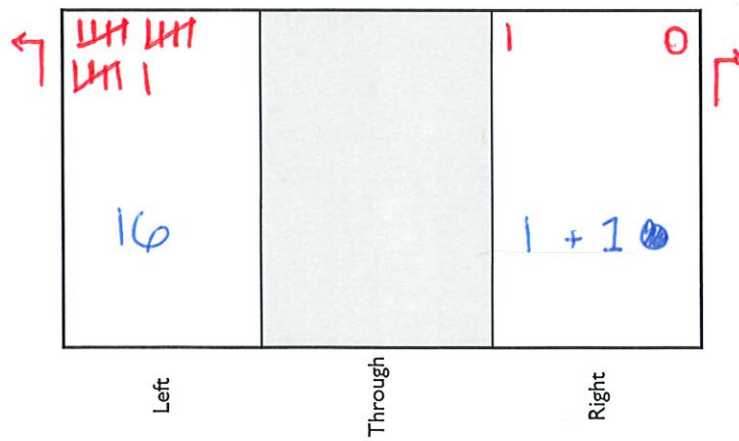
Intersection: Mill Lane & Millwood Drive

Date: 1/22/2024

Time of Day: 8:00-8:15 AM
Project: 04240091.00

Counted By:

I = passenger vehicle
O = Heavy Vehicle
(Bus, delivery trucks, 18-wheelers, etc)



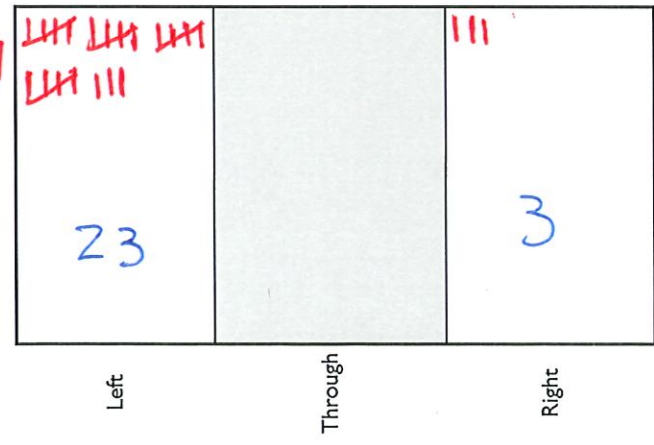
Intersection: Mill Lane & Millwood Drive

Counted By:

I = passenger vehicle
O = Heavy Vehicle
(Bus, delivery trucks, 18-wheelers, etc)

Date: 1/22/2024

Time of Day: 8:15-8:30 AM
Project: 04240091.00



E a s t b o u n d



Right
Through
Left

W e s t b o u n d

N

Intersection: Mill Lane & Millwood Drive

Date: 1/22/2024

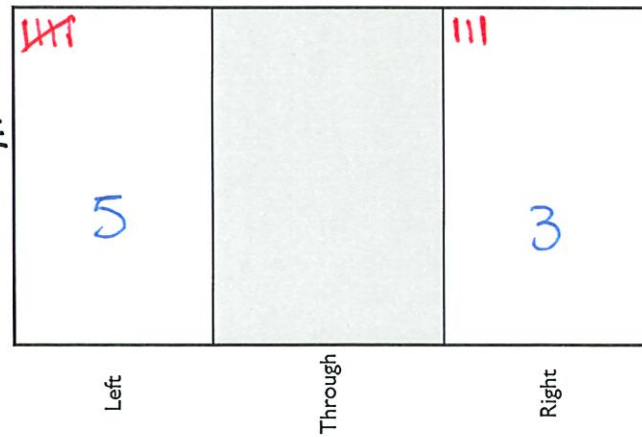
Time of Day: 8:30-8:45 AM

Project: 04240091.00

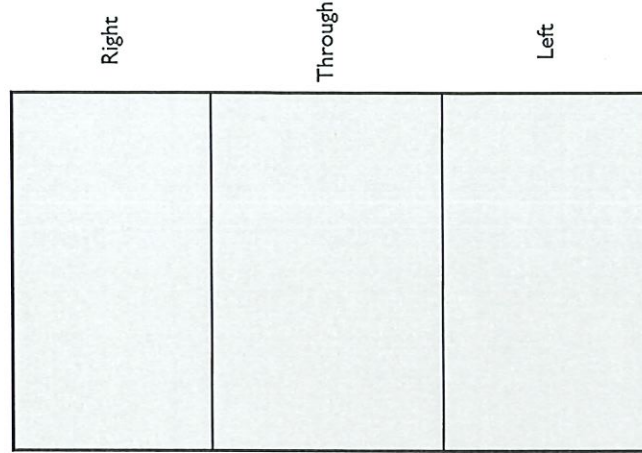
Counted By:

I = passenger vehicle
O = Heavy Vehicle
(Bus, delivery trucks, 18-wheelers, etc)

~~Left~~
~~Van~~



E a s t b o u n d



W e s t b o u n d

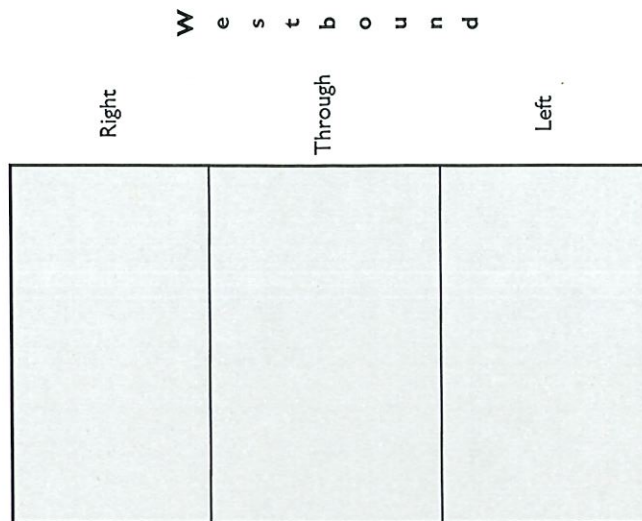
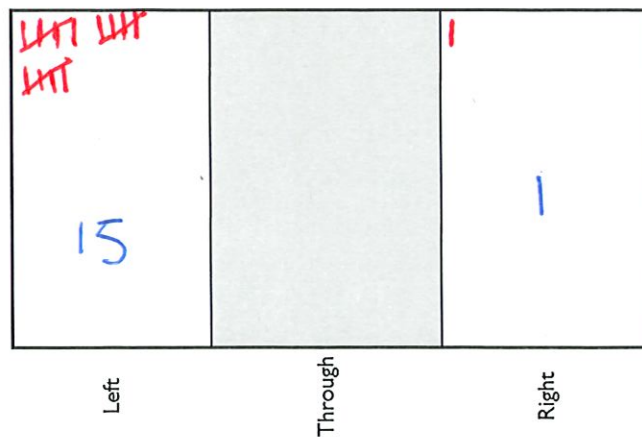
Intersection: Mill Lane & Millwood Drive

Counted By:

I = passenger vehicle
O = Heavy Vehicle
(Bus, delivery trucks, 18-wheelers, etc)

Date: 1/22/2024

Time of Day: 8:45-9:00 AM
Project: 04240091.00



Intersection: Mill Lane & Millwood Drive

Date: 1/22/2024

Time of Day: 4:00 - 4:15 PM
Project: 04240091.00

Counted By:

I = passenger vehicle
O = Heavy Vehicle
(Bus, delivery trucks, 18-wheelers, etc)

Left	Through	Right
5		0

E a s t b o u n d

Southbound			Northbound		
Right	Through	Left	Left	Through	Right
8	22 + 2 ● 		3	19 	
Mill Ln.			Mill Ln.		
Millwood Dr.			N/A		

Right	Through	Left

W e s t b o u n d



Intersection: Mill Lane & Millwood Drive

Date: 1/22/2024

Time of Day: 4:15-4:30 PM
Project: 04240091.00

Counted By:

I = passenger vehicle
O = Heavy Vehicle
(Bus, delivery trucks, 18-wheelers, etc)

Left	Through	Right
8		0

E a s t b o u n d

Southbound			Northbound		
Right	Through	Left	Left	Through	Right
18 + 1 ●	20		3	22 + 1 ●	
Mill Ln.			Mill Ln.		
Millwood Dr.			N/A		

Right	Through	Left

W e s t b o u n d



Intersection: Mill Lane & Millwood Drive

Date: 1/22/2024

Time of Day: 4:45-5:00 PM
Project: 04240091.00

Counted By:

- I = passenger vehicle
- O = Heavy Vehicle
(Bus, delivery trucks, 18-wheelers, etc)

Left	Through	Right
10		2

E a s t b o u n d

W e s t b o u n d

Southbound			Northbound		
Right	Through	Left	Left	Through	Right
19	26		5	17	
Mill Ln.			Mill Ln.		
Millwood Dr.			N/A		



Intersection: Mill Lane & Millwood Drive

Date: 1/22/2024

Time of Day: 5:00-5:15 PM
Project: 04240091.00

Counted By:

I = passenger vehicle
O = Heavy Vehicle
(Bus, delivery trucks, 18-wheelers, etc)

Left	Through	Right
== - 		 4

E a s t b o u n d

Southbound		
Right	Through	Left
 22	 28	
Mill Ln.		
N/A		
Millwood Dr.		
Mill Ln.		
Northbound		
Left	Through	Right
 4	 21	

Right	Through	Left

W e s t b o u n d



Intersection: Mill Lane & Millwood Drive

Date: 1/22/2024

Time of Day: 5:15-5:30 PM
Project: 04240091.00

Counted By:

I = passenger vehicle
O = Heavy Vehicle
(Bus, delivery trucks, 18-wheelers, etc)

Left	E a s t b o u n d	
	Left	Right
11		2
Through		
Right		
11		11

Southbound		Northbound	
Right	Through	Left	Right
28	36	6	31
Mill Ln.		Mill Ln.	
N/A		N/A	
Millwood Dr.		Millwood Dr.	

W e s t b o u n d		
Right	Through	Left



Intersection: Mill Lane & Millwood Drive

Date: 1/22/2024

Time of Day: 5:30-5:45 PM

Project: 04240091.00

Counted By:

- I = passenger vehicle
- O = Heavy Vehicle (Bus, delivery trucks, 18-wheelers, etc)

Left	Through	Right
12		5

E a s t b o u n d

W e s t b o u n d

Southbound			Northbound		
Right	Through	Left	Left	Through	Right
19	44 + 1 O		4 + 1 O	29	
Mill Ln.			Mill Ln.		
Millwood Dr.			N/A		



Intersection: Mill Lane & Millwood Drive

Date: 1/22/2024

Time of Day: 5:45-6:00 PM
Project: 04240091.00

Counted By:

I = passenger vehicle
O = Heavy Vehicle
(Bus, delivery trucks, 18-wheelers, etc)

Left	Through	Right
17		1

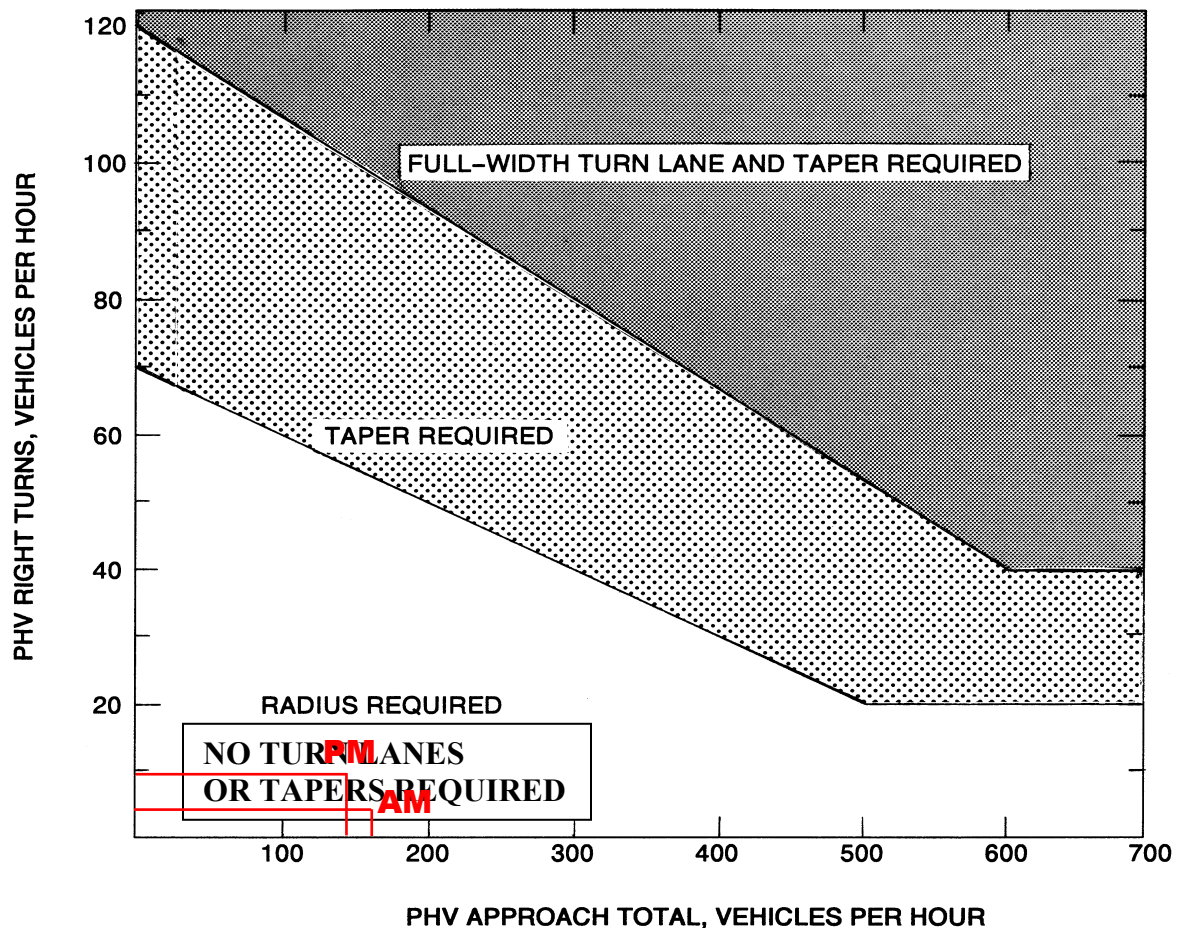
E a s t b o u n d

Southbound			Northbound		
Right	Through	Left	Left	Through	Right
20	53		3	24	

Right	Through	Left

W e s t b o u n d



MILL LANE RIGHT TURN WARRANT**FIGURE 3-26 WARRANTS FOR RIGHT TURN TREATMENT (2-LANE HIGHWAY)**

Appropriate Radius required at all Intersections and Entrances (Commercial or Private).

LEGEND

PHV - Peak Hour Volume (also Design Hourly Volume equivalent)

Adjustment for Right Turns

For posted speeds at or under 45 mph, PHV right turns > 40, and PHV total < 300.

Adjusted right turns = PHV Right Turns - 20

If PHV is not known use formula: $PHV = ADT \times K \times D$

K = the percent of AADT occurring in the peak hour

D = the percent of traffic in the peak direction of flow

Note: An average of 11% for K x D will suffice.

When right turn facilities are warranted, see [Figure 3-1](#) for design criteria.*

* Rev. 1/15

MILL LANE LEFT TURN WARRANT **WARRANT FOR LEFT-TURN STORAGE LANES ON TWO-LANE HIGHWAY**

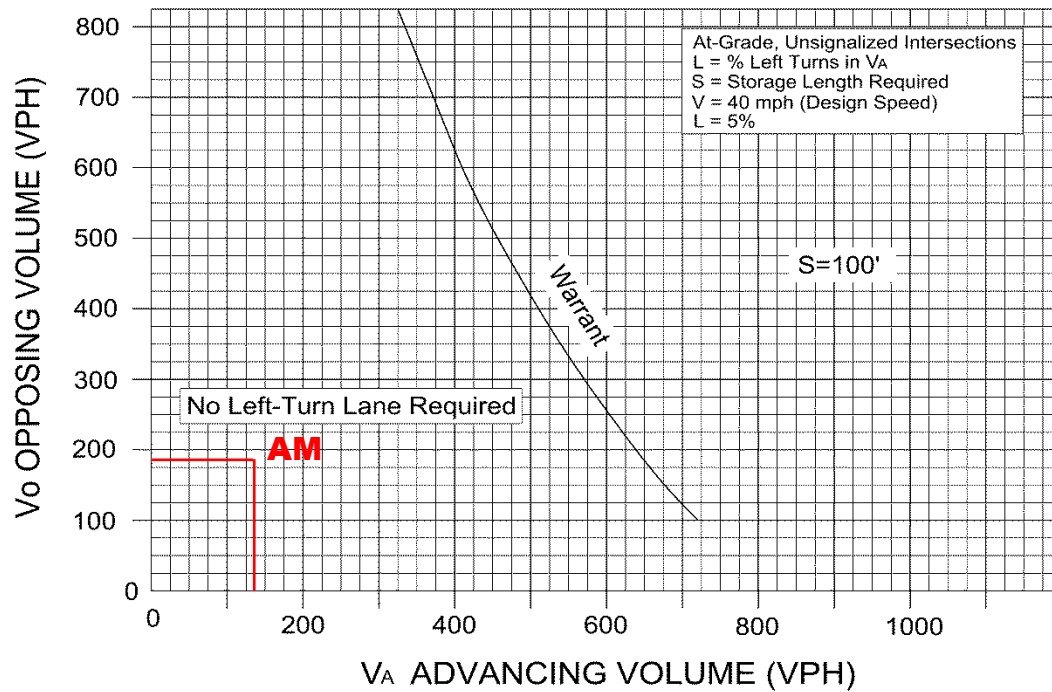


FIGURE 3-4 WARRANT FOR LEFT TURN STORAGE LANES ON TWO LANE HIGHWAY

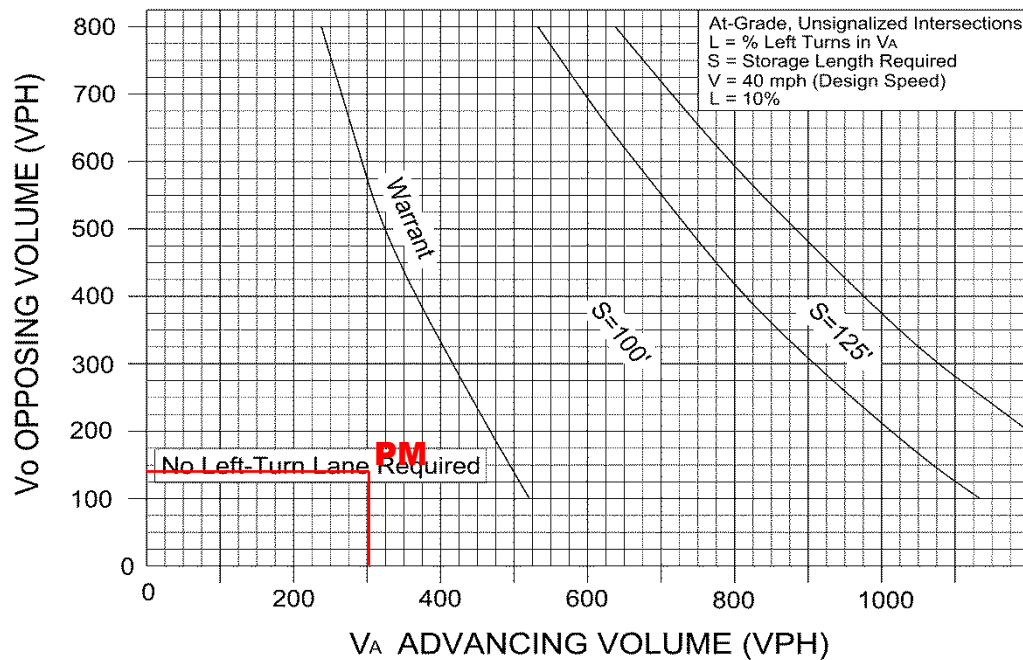


FIGURE 3-5 WARRANT FOR LEFT TURN STORAGE LANES ON TWO LANE HIGHWAY



CITY OF SALEM, VIRGINIA

SALEM CITY COUNCIL
114 NORTH BROAD STREET
P.O. BOX 869
SALEM, VIRGINIA 24153-0869

April 1, 2025

ABoone Real Estate, Inc.
3934 Electric Road, SW, Suite A
Roanoke, VA 24018

RE: Petition For Zoning Amendment (Rezoning) and Special Exception Request
1906 Mill Ln & 1400 Blk Penley Blvd (TM#s 205-2-5 & 204-13-1)

To Whom It May Concern:

You and/or your agent shall appear before City Council on **Monday, April 28, 2025, at 6:30 p.m.** in the **Council Chambers, First Floor, Salem City Hall, 114 North Broad Street, Salem, Virginia** for consideration of your zoning amendment and special exception requests for the above referenced properties.

If you have any questions regarding this matter, please contact our office at (540) 375-3016.

Sincerely,

H. Robert Light
Assistant City Manager/Clerk of Council

C: Mr. Charles N. Dorsey



CITY OF SALEM, VIRGINIA

**SALEM CITY COUNCIL
114 NORTH BROAD STREET
P.O. BOX 869
SALEM, VIRGINIA 24153-0869**

April 1, 2025

Charles N. Dorsey
P.O Box 745
Salem, VA 24153

RE: Petition For Zoning Amendment (Rezoning) and Special Exception Request
1906 Mill Ln & 1400 Blk Penley Blvd (TM#s 205-2-5 & 204-13-1)

To Whom It May Concern:

You and/or your agent shall appear before City Council on **Monday, April 28, 2025, at 6:30 p.m.** in the **Council Chambers, First Floor, Salem City Hall, 114 North Broad Street, Salem, Virginia** for consideration of your zoning amendment and special exception requests for the above referenced properties.

If you have any questions regarding this matter, please contact our office at (540) 375-3016.

Sincerely,

H. Robert Light
Assistant City Manager/Clerk of Council

C: ABoone Real Estate, Inc.

AN ORDINANCE TO REZONE THE PROPERTIES LOCATED AT 1906 MILL LANE AND 1400 BLOCK PENLEY BOULEVARD (TAX MAP #S 205-2-5 AND 204-13-1) FROM RSF/AG RESIDENTIAL SINGLE FAMILY/AGRICULTURE DISTRICTS AND AG AGRICULTURE DISTRICTS TO RSF RESIDENTIAL FAMILY DISTRICT

WHEREAS, ABoone Real Estate Inc., contract purchaser, petitioned to rezone the properties at 1906 Mill Lane and 1400 block Penley Boulevard (Tax Map #s 205-2-5 and 204-13-1) from RSF/AG Residential Single Family/Agriculture Districts and AG Agriculture Districts to RSF Residential Family District; and

WHEREAS, the rezoning is in accordance with good zoning practice; and

WHEREAS, the City of Salem Planning Commission recommended approval of the rezoning request;

NOW THEREFORE,

BE IT ORDAINED BY THE COUNCIL OF THE CITY OF SALEM, VIRGINIA, that the properties at 1906 Mill Lane and 1400 block Penley Boulevard (Tax Map #s 205-2-5 and 204-13-1) be and hereby are rezoned from RSF/AG Residential Single Family/Agriculture Districts and AG Agriculture Districts to RSF Residential Family District and the map shall be changed in this respect and no other;

CONTAINING CITY OF SALEM TAX ID 204-13-1 (TRACT "B" AS SHOWN ON PLAT BOOK 13, PAGE 84) AND TAX ID 205-2-5 (TRACT "A-2-B" AS SHOWN ON INSTRUMENT NO.220003675)

NOTE: THERE IS A 0°10'11" DIFFERENCE IN THE BASIS OF BEARINGS BETWEEN THE PLATS REFERENCED ABOVE. THE BEARINGS FROM PLAT BOOK 13 PAGE 84 HAVE BEEN ADJUSTED IN THE DESCRIPTION BELOW TO MATCH INSTRUMENT NO.220003675.

BEGINNING AT A POINT ON THE EAST LINE OF MILL LANE, BEING APPROXIMATELY 0.19 MILE SOUTH OF SOUTHSIDE DRIVE AND BEING THE COMMON CORNER BETWEEN TAX IDs 205-2-5 AND 179-2-1, SAID POINT BEING THE POINT OF BEGINNING.

THENCE DEPARTING THE EAST LINE OF MILL LANE, ALONG THE LINE OF TAX ID 205-2-5 THE FOLLOWING COURSES AND DISTANCES: N71°48'54"E 160.24 FEET TO A POINT; THENCE N51°23'23"E 50.38 FEET TO A POINT; THENCE N35°46'20"E 91.53 FEET TO A POINT; THENCE S74°37'38"E 427.61 FEET TO A POINT; THENCE N59°10'04"E 272.00 FEET TO A POINT, BEING A COMMON CORNER OF TAX ID 205-2-5 AND 204-13-1.

THENCE CONTINUING ALONG THE LINE OF TAX ID 204-13-1 THE FOLLOWING COURSES AND DISTANCES: S85°19'11"E 211.52 FEET TO A POINT; THENCE S15°58'11"E 487.15 FEET TO A POINT; THENCE S86°08'11"E 127.21 FEET TO A POINT;

THENCE S03°51'49"W 170.00 FEET TO A POINT; **THENCE** N86°08'11"W 20.00 FEET TO A POINT; **THENCE** S03°51'49"W 180.00 FEET TO A POINT; **THENCE** N86°08'11"W 512.81 FEET TO A POINT; BEING A COMMON CORNER OF TAX ID 204-13-1 AND 205-2-5.

THENCE CONTINUING WITH THE LINE OF TAX ID 205-2-5 THE FOLLOWING COURSES AND DISTANCES: N84°18'11"W 126.03 FEET TO A POINT; **THENCE** S05°41'49"W 144.86 FEET TO A POINT ON THE NORTH LINE OF PENLEY BOULEVARD, **THENCE** WITH SAID LINE N84°18'11"W 50.00 FEET TO A POINT, **THENCE** DEPARTING THE NORTH LINE OF PENLEY BOULEVARD N05°41'49"E 144.86 FEET TO A POINT; **THENCE** N84°18'11"W 173.81 FEET TO A POINT; **THENCE** N04°17'17"E 38.69 FEET TO A POINT; **THENCE** N84°18'11"W 231.95 FEET TO A POINT ON THE EAST LINE OF MILL LANE, **THENCE** WITH SAID LINE ALONG A NON-TANGENT CURVE TO THE LEFT, HAVING A RADIUS OF 496.13 FEET, A LENGTH OF 133.41 FEET, AND A CHORD BEARING AND DISTANCE OF N14°54'21"W 133.01 FEET TO A POINT; **THENCE** N21°57'32"W 111.41 FEET TO A POINT; **THENCE** ALONG A CURVE TO THE LEFT HAVING A RADIUS OF 2504.13 FEET, A LENGTH OF 188.63 FEET, AND A CHORD BEARING AND DISTANCE OF N26°41'55"W 188.59 FEET TO A POINT; **THENCE** ALONG A REVERSE CURVE TO THE RIGHT HAVING A RADIUS OF 8935.17, A LENGTH OF 147.26, AND A CHORD BEARING AND DISTANCE OF N28°47'53"W 147.26 FEET TO A POINT, **BEING THE POINT OF BEGINNING.**

HAVING A TOTAL AREA OF 812,584.8 SQUARE FEET OR 18.654 ACRES, MORE OR LESS, SITUATE IN THE CITY OF SALEM, VIRGINIA, THIS DESCRIPTION BEING COMPILED FROM RECORDS.

All ordinances or parts of ordinances in conflict with the provisions of this ordinance be and the same are hereby repealed.

This ordinance shall be in full force and effect ten (10) days after its final passage.

Upon a call for an aye and a nay vote, the same stood as follows:

John Saunders -
H. Hunter Holliday –
Byron Randolph Foley –
Anne Marie Green –
Renee F. Turk –

Passed:
Effective:

/s/
Mayor

ATTEST:

H. Robert Light
Clerk of Council
City of Salem, Virginia



Item #: 6.F.

AT A REGULAR MEETING OF THE CITY COUNCIL OF THE CITY OF SALEM,
VIRGINIA HELD AT CITY HALL

MEETING DATE: April 28, 2025

AGENDA ITEM: Special Exception Permit

Consider the request of ABoone Real Estate, Inc., contact purchaser, for a Special Exception Permit to include the properties located at 1906 Mill Ln. & 1400 blk Penley Blvd. (T/M#s 205-2-5 & 204-13-1) in the Cluster Housing Overlay District. (The Planning Commission recommended approval by a unanimous vote.). The approval of the Special Exception Permit is contingent upon final Council approval on second reading of the ordinance to rezone the properties from RSF/AG Residential Single Family/Agriculture and AG Agriculture Districts to RSF Residential Single Family District.

SUBMITTED BY:

SUMMARY OF INFORMATION:

SITE CHARACTERISTICS:

Zoning: AG Agriculture and RSF Residential Single Family

Land Use Plan Designation: Residential

Existing Use: Vacant

Proposed Use: Residential Subdivision – Cluster Overlay

The subject properties (1906 Mill Lane and 1400 blk Penley Boulevard) together consist of an approximately 18.66-acre tract of land which currently sits within the AG Agriculture and RSF Residential Single Family zoning designations. The properties are currently vacant, but the applicant is requesting to both rezone the entirety of each property to RSF Residential Single Family and acquire a Special Exception Permit for the Cluster Housing Overlay District which reduces the minimum lot requirements for each individual parcel.

ABoone Real Estate, Inc. has offered the following conditions:

1. The development shall not exceed 70 single-family residential homes.
2. Lots that have driveway access directly to Mill Lane shall include a driveway turnaround so that residents are not forced to back onto Mill Lane.

3. Minimum lot frontage shall be 51 feet. Lots that front the arc of the cul-de-sac shall be allowed to reduce frontage to a minimum of 40 feet provided that the lot width at the front building setback is not less than 51 feet.

According to a litany of sources, including the American Planning Association, the United States is experiencing a housing crisis. Of course, the severity and nature of that issue is unique to each individual municipality, but Salem is not immune to availability and affordability challenges experienced nationwide. One of the most straightforward methods to addressing the housing shortage issue is simply increasing the supply of homes, an objective accomplished in landlocked areas by maximizing infill development opportunities. The concept plan for this project shows approximately 70 parcels on which a variety of detached single family home archetypes could be situated. The application includes a Turn Lane Analysis, supported by the City of Salem Engineering Department, which concluded that the proposed development does not warrant any tapers or turn lanes on Mill Lane.

While Salem's Comprehensive Planning effort is still ongoing, countless community engagement conversations have included citizen desires for additional housing affordability, diversity, and availability. High-quality, infill projects that accommodate the construction of smaller homes on smaller lots were described as desirable throughout the process. This project, while not necessarily targeted to directly increase the supply of "workforce housing," can expand the variety of options available to both existing and prospective residents, enhance common open space availability, and ultimately assist with the facilitation of a healthier housing portfolio for Salem.

The Future Land Use Map (FLUM) identifies this area as Residential which is consistent with the proposed future utilization of the property.

REQUIREMENTS:

The proposal meets the requirements of Section 106-222.3., site development regulations for the Cluster Housing Overlay (CO

FISCAL IMPACT:

STAFF RECOMMENDATION:

Staff recommends Council consider approval of the Special Exception Permit contingent upon Council final approval on second reading of the ordinance to rezone the properties from RSF/AG Residential Single Family/Agriculture and AG Agriculture Districts to RSF Residential Single Family District. . Additionally, that the following conditions be placed on the Special Exception Permit:

1. The development shall not exceed 70 single-family residential homes.
2. Lots that have driveway access directly to Mill Lane shall include a driveway turnaround so that residents are not forced to back onto Mill Lane.
3. Minimum lot frontage shall be 51 feet. Lots that front the arc of the cul-de-sac shall

be allowed to reduce frontage to a minimum of 40 feet provided that the lot width at the front building setback is not less than 51 feet.

ATTACHMENTS:

1. Steelton Mill Special Exception Permit Application
2. Item 6E 4-28-25 Steelton Mill Proffer Statement 3.21.25 SIGNED

Pre-application Meeting (optional)

- Meetings with the Community Development Staff are recommended prior to submittal of a Special Exception/Use Not Provided For Permit application. Please bring a plat to the meeting with a sketch of your proposal.

Application Submittal

- The application deadline is the first of the month for inclusion on the following month's agenda. If the first falls on a weekend or holiday, the application deadline will be the following business day.
- When submitting an application be sure to include the following: a complete application, plat of the subject property, legal description that includes metes and bounds, and supplementary information to support the request (such as conceptual plans and building elevations). Please note incomplete applications will not be accepted and will be returned to the applicant.
- The application fee is due at time of submittal. The applicant will be notified to submit the required legal ad fees prior to the meeting. (See Page 4)
- PLEASE NOTE: As per 106-524.1(A) of the City of Salem Zoning Ordinance no application shall be accepted for a lot or parcel that does not comply with the minimum lot area, width, or frontage requirements of the zoning district or applicable use and design standards. A variance from the Board of Zoning Appeals must be obtained prior to the submission of a Special Exception/Use Not Provided For application.

Application Distribution for City Review

- Complete applications may be routed to City departments for review.

Staff/Applicant Meeting

- The staff may contact the applicant to schedule a meeting to discuss comments provided by reviewing agencies, to request additional information or plan revisions, and to negotiate proffers.

Planning Commission

- Revised conceptual plans and draft proffers must be submitted prior to the Planning Commission meeting. Proffers and conceptual plans may be revised in accordance with Staff's recommendations, and revisions incorporating the staff's recommendations must be submitted prior to the Planning Commission meeting.
- A staff report and recommendation are included in the Planning Commission packet.
- The Planning Commission meets on the 1st Wednesday after the 1st City Council meeting of the month.
- Following a public hearing on the Special Exception/Use Not Provided For Permit case, the Planning Commission may recommend approval, approval with conditions, denial, or deferral of the application.

City Council

- A staff report containing the recommendation of the Planning Commission and Staff is sent to the City Council prior to the meeting.
- The City Council typically hears Special Exception/Use Not Provided For Permit cases on the 4th Monday of every month.
- Following a public hearing on the case, the City Council may vote to approve, deny, defer the application to another meeting, or remand the application back to the Planning Commission for further consideration.

ATTACHMENTS - For ALL REQUESTS you must submit the following electronically:

- a. **A fully completed signed application.**
- b. **Acknowledgement of Application Fee Payment Procedure** (Page 4)
- c. **A plat of the subject property**, which accurately reflects the current property boundaries, is drawn to scale, and shows existing structures. (Typically, available from the City Clerk's Office.)
- d. **Responses to questions on Page 5**
- e. **Historic Impact Information** (if any)
- f. **For applications requiring plans**, please submit electronically only. No hard copies will be accepted.
- g. **Check here** if the conceptual plan will serve as the preliminary plat. ☒ *There is a chance that there will ultimately be a few less lots than currently shown with several lots being a wider width but still consistent with Cluster Overlay.

NOTE: Elevations will be required with new development.

TO THE APPLICANT:

It is the policy of the City of Salem City Council, the City of Salem Planning Commission, and City of Salem Board of Zoning Appeals to require a property to be posted when a zoning action is being considered. Such a posting notifies the general public of an impending action and the location being considered.

It is incumbent on you, the applicant, to ensure the sign is in the proper location and remains there until an action has taken place. Consequently, the procedure for posting is as follows:

1. The Community Development Staff will post the sign on your property.
2. You should check the location of the sign to make certain it is in the right place on your property. If it is not, notify the Community Development Office as soon as possible.
3. You should check periodically to ensure the safety of the sign. If it is stolen or otherwise harmed, notify the Community Development Office as soon as possible.

In submitting this Special Exception/Use Not Provided For Permit application, you hereby grant permission to the agents and employees of the City of Salem to enter the referenced property for the purposes of processing and reviewing the above application.

Should you have any questions regarding this policy, please contact a member of Community Development.

City of Salem Community Development Application

Request for SPECIAL EXCEPTION/USE NOT PROVIDED FOR PERMIT

Case #: _____

APPLICANT INFORMATION

Owner: Jeffrey L. Dorsey, Douglas R. Dorsey and Charles N. Dorsey

Contact Name: Charles N. Dorsey

Address: PO Box 745 Salem, VA 24153

Telephone No. (540) 278-1365

Fax No. _____

Email Address ab@aboonehomes.com

Applicant/Contract Purchaser: ABoone Real Estate, Inc.

Contact Name: Alexander Boone

Address: 3934 Electric Road, SW, Suite A Roanoke, Virginia 24018

Telephone No. (540) 278-1365

Fax No. _____

Email Address ab@aboonehomes.com

PARCEL INFORMATION

For multiple parcels, please attach a page ☒

(Tax ID #'s) 205-2-5

Total Area (acres/square feet) 11.32 acres/493,099.2 square feet

Current Zoning AGRSF - Agriculture District

Deed Book PB 16 Page 57-60

Subdivision Dorsey Resubdivided Plat

Location Description (Street Address, if applicable)

1906 Mill Lane

Requested Use ☒ Special Exception ☐ Use Not Provided For Cluster Housing Overlay (CLO)

SIGNATURE OF OWNER ☐

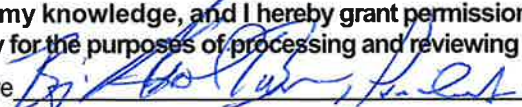
CONTRACT PURCHASER ☒

(attach contract)

☐

LESSEE

As owner or authorized agent of this property, I hereby certify that this application is complete and accurate to the best of my knowledge, and I hereby grant permission to the agents and employees of the City of Salem to enter the property for the purposes of processing and reviewing this request.

Signature 

Date 1/30/2025

Print Name Alexander Boone

Signature _____

Date _____

Print Name _____

QUESTIONS/ LETTERS/ SHOULD BE FORWARDED TO THE FOLLOWING**:

Name ABoone Real Estate, Inc.

Address: 3934 Electric Road, SW, Suite A Roanoke, Virginia 24018

Telephone No. (540) 278-1365

Fax _____

No. _____

Email Address ab@aboonehomes.com

**It is the responsibility of the contact person to provide copies of all correspondence to other interested parties to the application.

City of Salem Community Development Application

Request for SPECIAL EXCEPTION/USE NOT PROVIDED FOR PERMIT

Case #: _____

APPLICANT INFORMATION

Owner: Jeffrey L. Dorsey, Douglas R. Dorsey and Charles N. Dorsey

Contact Name: Charles N. Dorsey

Address: PO Box 745 Salem, VA 24153

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Contact Name: Alexander Boone

Address: 3934 Electric Road, SW, Suite A Roanoke, Virginia 24018

Telephone No. (540) 278-1365

Fax No. _____

Email Address ab@aboonehomes.com

PARCEL INFORMATION

For multiple parcels, please attach a page ☒

(Tax ID #'s) 204-13-1

Total Area (acres/square feet) 7.34 acres/319,730.4 square feet

Current Zoning AG - Agriculture District

Deed Book PB 13 Page 84

Subdivision Dorsey Resubdivided Plat

Requested Use ☒ Special Exception ☐ Use Not Provided For

Cluster Housing Overlay (CLO)

Location Description (Street Address, if applicable)

1400 Penley Boulevard

SIGNATURE OF OWNER

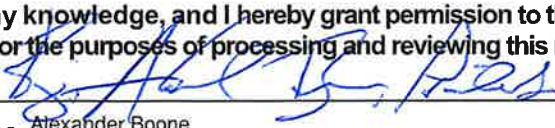
☐ CONTRACT PURCHASER ☒

(attach contract)

☐

LESSEE

As owner or authorized agent of this property, I hereby certify that this application is complete and accurate to the best of my knowledge, and I hereby grant permission to the agents and employees of the City of Salem to enter the property for the purposes of processing and reviewing this request.

Signature 

Date 1/30/2025

Print Name Alexander Boone

Signature _____

Date _____

Print Name _____

QUESTIONS/ LETTERS/ SHOULD BE FORWARDED TO THE FOLLOWING**:

Name ABoone Real Estate, Inc.

Address: 3934 Electric Road, SW, Suite A Roanoke, Virginia 24018

Telephone No. (540) 278-1365

Fax No. _____

Email Address ab@aboonehomes.com

**It is the responsibility of the contact person to provide copies of all correspondence to other interested parties to the application.

ACKNOWLEDGEMENT OF APPLICATION FEE PAYMENT PROCEDURE

Application fees must be submitted at the time of submittal. I hereby acknowledge that this application is not complete until the payment for all applicable fees has been received by the City of Salem Community Development Department. I acknowledge that I am responsible for ensuring that such fees are received by the City of Salem. I further acknowledge that any application fee submitted after the deadline shall result in the application being considered filed for the next month's meetings.

Signature of applicant/authorized agent

 Date: 1/30/2025

Print Name: Alexander Boone

Signature of owner/authorized agent

Date: _____

Print Name: _____

If you would like your correspondence emailed and/or faxed, please make selections, and provide the information below:

☒ Email ab@aboonehomes.com

☐ Fax: _____

FEES:

All application fees must be paid at the time of submittal. Please make checks payable to the City of Salem:

Special Exception/Use Not Provided For/Use Not Provided For Permit application fee:

\$500

FOR STAFF USE ONLY

Staff Reviewer: _____

Application Complete? ☐ YES ☐ NO

Date: _____

PLEASE RESPOND FOR ALL SPECIAL EXCEPTION/USE NOT PROVIDED FOR APPLICATIONS:

1. This Special Exception/Use Not Provided For is being requested in order to?
We request this Special Exception to permit Cluster Housing Overlay (CLO) within a Residential Single Family (RSF) zoning district. The Cluster Housing Overlay offers a greater amount of open space and creates a more community-oriented environment with lower environmental impact.

2. Describe how you plan to develop the property for the proposed use and any associated uses.
ABoone proposes to develop the property, which will be called "Steelton Mill," into a single-family neighborhood of new homes for all lifestyles, including homes with main floor primary bedroom suites to provide housing options for Salem residents who need one floor living options. A new home community for Salem in a convenient location will help address the acute housing shortage and, at the same time, meet the needs of Salem for newer, high-quality housing for existing residents while creating an opportunity to encourage others to move to Salem. The addition of this new community will play a role in helping to reduce the shortage of housing and meet increasing demand and need for diverse housing options to attract and, importantly, retain existing residents who need one floor living options.

3. Describe why the proposed use or exception is desirable and appropriate for the area. What measures will be taken to assure that the proposed use or exception will not have a negative impact on the surrounding vicinity?
(This could include traffic or environmental impacts.)
The exception to allow for the Cluster Housing Overlay will preserve a larger portion of the farm and provide for more open space for residents of the new community to enjoy and recreate. By reducing the size of the lots, we can keep more green space available. This has a positive environmental impact by reducing the need for grading across the entire site and installation of utilities. There will be no additional traffic as the number of houses remains the same, but does create an opportunity to have a lower environmental impact.

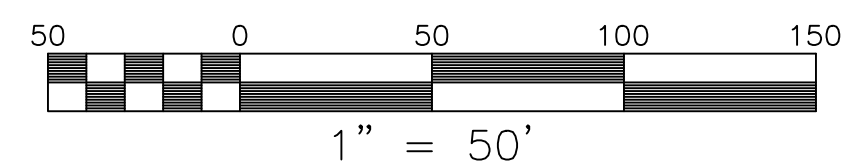
4. Is the subject property located within the Floodplain District? ☐ YES ☒ NO If yes, describe the proposed measures for meeting the standards of the Floodplain Ordinance.

5. Have you provided a conceptual plan of the proposed development, including general lot configurations and road locations? Are the proposed lot sizes compatible with existing parcel sizes in the area?
Yes, conceptual plan is attached.

6. Is the subject property listed as a historic structure or located within a historic district? ☐ YES ☒ NO
If yes, describe the proposed measures for meeting the standards of the Department of Historic Resources.

OWNER:	DORSEY, JEFFREY L & DORSEY, DOUGLAS R & DORSEY, CHARLES N C/O JEFFERY L DORSEY-EXEC
OWNER ADDRESS:	PO BOX 745 SALEM, VA 24153
SITE ADDRESS:	TAX MAP & LOT AREA INFORMATION:
1. 1906 MILL LN SALEM, VA 24153	205-02-05 - 11.316 AC. ±
2. 1400 BLK PENLEY BLVD SALEM, VA 24153	204-13-01 - 7.337 AC. ±
EXISTING ZONING:	
1. AGRSF: AGRICULTURAL & RESIDENTIAL SINGLE FAMILY	
2. AG: AGRICULTURAL	

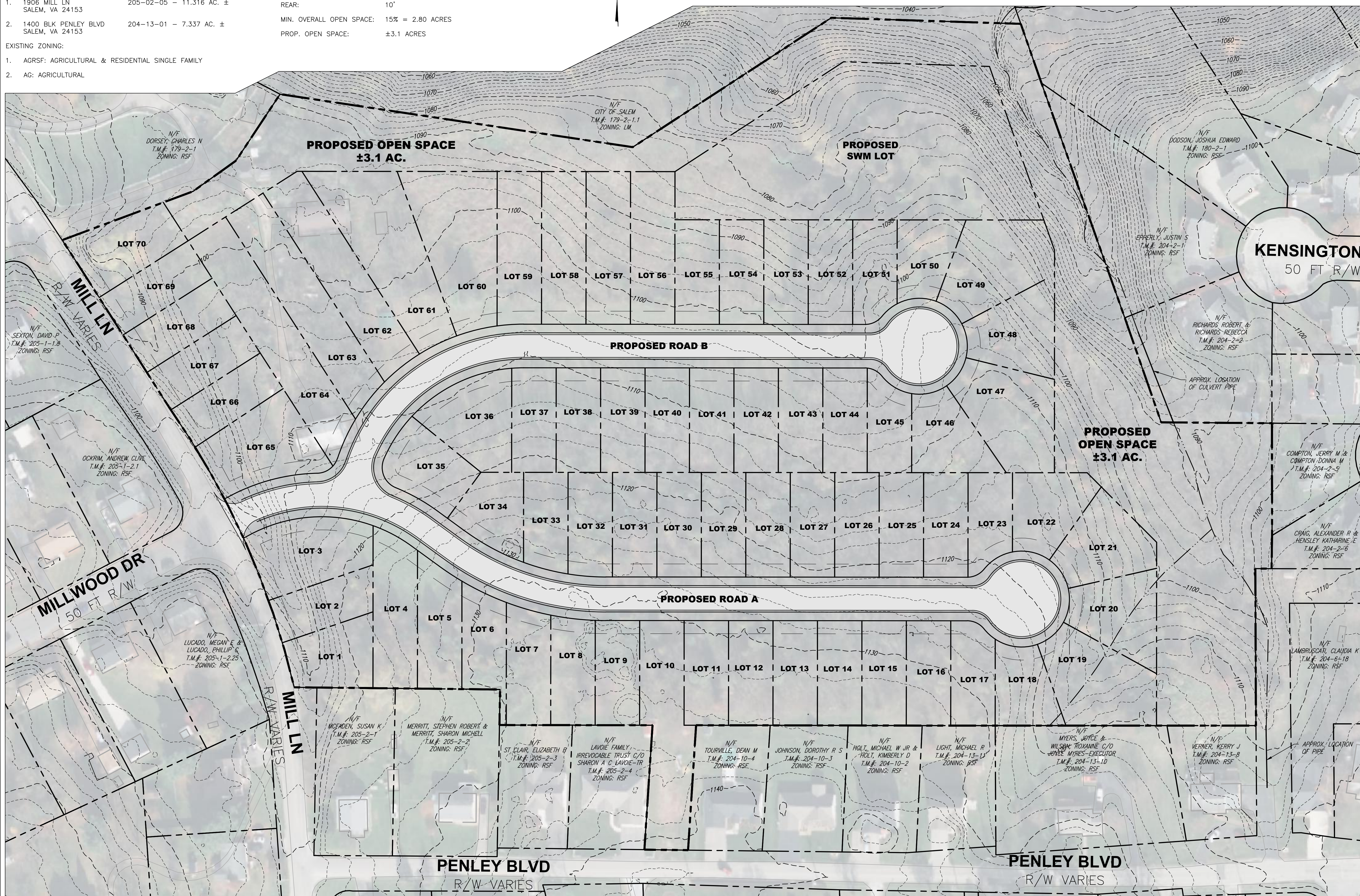
MINIMUM LOT AREA:	4,500 SF
MINIMUM FRONTAGE:	40' ON A PUBLIC STREET
SETBACKS:	
FRONT:	15'
SIDE:	5'
REAR:	10'
MIN. OVERALL OPEN SPACE:	15% = 2.80 ACRES
PROP. OPEN SPACE:	±3.1 ACRES



DATA SOURCE: LOCAL GOVT GIS, FEMA, FWS, USDA, USGS, VDEM, VDOT.

CONCEPT PLAN NOTE: THIS PLAN IS FOR CONCEPTUAL PLANNING PURPOSES AND HAS BEEN PREPARED USING COMPILED INFORMATION. A CURRENT FIELD SURVEY HAS NOT BEEN PERFORMED TO VERIFY ALL EXISTING CONDITIONS ON-SITE.

AERIAL IMAGERY SOURCED FROM GOOGLE EARTH IMAGE, DATED MAY 2021



BALZER
& ASSOCIATES
PLANNERS / ARCHITECTS
ENGINEERS / SURVEYORS

Roanoke / Richmond
New River Valley
Shenandoah Valley

www.balzer.cc

1208 Corporate Circle
Roanoke, VA 24018
540.772.9580

PRELIMINARY
NOT FOR CONSTRUCTION

STEELTON MILL

CONCEPTUAL PLAN

1906 MILL LANE
SALEM, VIRGINIA

DRAWN BY	LDS, KPG
DESIGNED BY	CPE
CHECKED BY	CPE
DATE	1/31/2025
SCALE	1" = 50'
REVISIONS	

EX-A
PROJECT NO. 04240091.00

LEGAL DESCRIPTION OF AREA TO BE REZONED

**CONTAINING CITY OF SALEM TAX ID 204-13-1 (TRACT "B" AS SHOWN ON PLAT BOOK 13, PAGE 84)
AND TAX ID 205-2-5 (TRACT "A-2-B" AS SHOWN ON INSTRUMENT NO.220003675)**

NOTE: THERE IS A 0°10'11" DIFFERENCE IN THE BASIS OF BEARINGS BETWEEN THE PLATS REFERENCED ABOVE. THE BEARINGS FROM PLAT BOOK 13 PAGE 84 HAVE BEEN ADJUSTED IN THE DESCRIPTION BELOW TO MATCH INSTRUMENT NO.220003675.

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THENCE CONTINUING WITH THE LINE OF TAX ID 205-2-5 THE FOLLOWING COURSES AND DISTANCES: N84°18'11"W 126.03 FEET TO A POINT; **THENCE** S05°41'49"W 144.86 FEET TO A POINT ON THE NORTH LINE OF PENLEY BOULEVARD, **THENCE** WITH SAID LINE N84°18'11"W 50.00 FEET TO A POINT, **THENCE** DEPARTING THE NORTH LINE OF PENLEY BOULEVARD N05°41'49"E 144.86 FEET TO A POINT; **THENCE** N84°18'11"W 173.81 FEET TO A POINT; **THENCE** N04°17'17"E 38.69 FEET TO A POINT; **THENCE** N84°18'11"W 231.95 FEET TO A POINT ON THE EAST LINE OF MILL LANE, **THENCE** WITH SAID LINE ALONG A NON-TANGENT CURVE TO THE LEFT, HAVING A RADIUS OF 496.13 FEET, A LENGTH OF 133.41 FEET, AND A CHORD BEARING AND DISTANCE OF N14°54'21"W 133.01 FEET TO A POINT; **THENCE** N21°57'32"W 111.41 FEET TO A POINT; **THENCE** ALONG A CURVE TO THE LEFT HAVING A RADIUS OF 2504.13 FEET, A LENGTH OF 188.63 FEET, AND A CHORD BEARING AND DISTANCE OF N26°41'55"W 188.59 FEET TO A POINT; **THENCE** ALONG A REVERSE CURVE TO THE RIGHT HAVING A RADIUS OF 8935.17, A LENGTH OF 147.26, AND A CHORD BEARING AND DISTANCE OF N28°47'53"W 147.26 FEET TO A POINT, **BEING THE POINT OF BEGINNING**.

HAVING A TOTAL AREA OF 812,584.8 SQUARE FEET OR 18.654 ACRES, MORE OR LESS, SITUATE IN THE CITY OF SALEM, VIRGINIA, THIS DESCRIPTION BEING COMPILED FROM RECORDS.

TAX MAP NO.: 205-2-5 and 204-13-1

This document prepared by:
(NAME AND ADDRESS): ABoone Real Estate, Inc./ Court Rosen

Return to: Office of Community Development
21 South Bruffey Street
Salem, Virginia 24153

3934 Electric Road, Suite A

Roanoke, VA 24018

PROFFER STATEMENT

WHEREAS, ABoone Real Estate, Inc. as Contract Purchaser
Contract Purchaser
("the Owner(s)") is/are the ~~owner(s)~~ of certain real property known as
the Dorsey Farm (property description/location) ("the Property") totaling approximately
18.66 acres, located in the City of Salem, Virginia which is more particularly described as follows:
See attached Legal Description

(legal description or an attachment containing a legal description. Also include tax map #); and

WHEREAS, the Owner(s) has/have filed an application to rezone the Property from current
zoning of AGRSF and AG (Agriculture Districts) (current zoning) to RSF - Residential Single Family with Cluster Housing
Overlay Special Exception (proposed zoning), conditional, pursuant to the City of Salem Zoning Ordinance (the
"Zoning Ordinance"); and

WHEREAS, the Owner desires to proffer to the City of Salem (the "City") certain conditions in
connection with the development of the Property that will protect the City and its citizens, provide for
the orderly development of the Property, and offset the impacts of development; and

WHEREAS, the below-listed proffers are designed and intended to mitigate impacts that have been
identified; and

WHEREAS, the Owner certifies that all below-listed proffers are voluntary, reasonable, and directly
related to the rezoning applied for; and

WHEREAS, the City is authorized to accept these proffers pursuant to the Code of Virginia, and
the Zoning Ordinance; and

WHEREAS, in the event that there is any conflict between these proffers and the Zoning Ordinance,
the conflict shall be resolved by the City's Zoning Administrator, subject to appeal to the Board of Zoning
Appeals and the courts as provided by law; and

WHEREAS, these proffers shall be binding upon and shall inure to the benefit of the parties hereto,
and their respective heirs, successors and assigns; and

WHEREAS, the Owner(s) acknowledges that impacts of development not offset by the below-listed
proffers may be cause for denial of the rezoning request.

NOW, THEREFORE, the Owner(s) agrees to meet and comply with the following proffers in
connection with the development of the Property should the Owner's application to rezone the property be
approved:

PROFFERS

1. (proffer 1) The development shall not exceed 70 single-family residential homes.
2. (proffer 2) Lots that have driveway access directly to Mill Lane shall include a driveway turnaround so that residents are not forced to back onto Mill Lane.
3. (proffer 3) Minimum lot frontage shall be 51 feet. Lots that front on the arc of the cul-de-sac shall be allowed to reduce frontage to a minimum of 40 feet provided that the lot width at the front building setback is not less than 51 feet.
4. etc.

(Indicate if you intend the proffers to be offered as a group (i.e. "all or nothing". Otherwise, each will be considered to be individually offered for separate consideration by the City. The City does not have to accept proffers that are offered)

Once proffered and accepted as part of an amendment to the zoning ordinance, these conditions shall continue in full force and effect until a subsequent amendment changes the zoning on the property covered by these conditions; provided, however, that such conditions shall continue if the subsequent amendment is part of a comprehensive implementation of a new or substantially revised zoning ordinance.

WITNESS the following signature and seal:

By: 

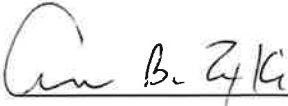
Contract Purchaser
~~Owner~~

COMMONWEALTH OF VIRGINIA CITY OF SALEM, to wit:

The foregoing instrument was acknowledged before me this 25th day of March, 2025

by 

Contract Purchaser
~~Owner~~



Notary Public

My commission expires: Dec. 31, 2027



Acceptance:

The Proffers herein have been accepted as follows: ("All" or list specific proffers accepted)

by action of the Council of the City of Salem on _____
Date

ATTEST:

Clerk of Council
Salem, Virginia

LEGAL DESCRIPTION OF AREA TO BE REZONED

**CONTAINING CITY OF SALEM TAX ID 204-13-1 (TRACT "B" AS SHOWN ON PLAT BOOK 13, PAGE 84)
AND TAX ID 205-2-5 (TRACT "A-2-B" AS SHOWN ON INSTRUMENT NO.220003675)**

NOTE: THERE IS A 0°10'11" DIFFERENCE IN THE BASIS OF BEARINGS BETWEEN THE PLATS REFERENCED ABOVE. THE BEARINGS FROM PLAT BOOK 13 PAGE 84 HAVE BEEN ADJUSTED IN THE DESCRIPTION BELOW TO MATCH INSTRUMENT NO.220003675.

BEGINNING AT A POINT ON THE EAST LINE OF MILL LANE, BEING APPROXIMATELY 0.19 MILE SOUTH OF SHOUTHSIDE DRIVE AND BEING THE COMMON CORNER BETWEEN TAX IDs 205-2-5 AND 179-2-1, SAID POINT BEING **THE POINT OF BEGINNING**.

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Item #: 6.G.

AT A REGULAR MEETING OF THE CITY COUNCIL OF THE CITY OF SALEM,
VIRGINIA HELD AT CITY HALL

MEETING DATE: April 28, 2025

AGENDA ITEM: **Olde Salem Days 2025**
Resolution requesting the Virginia Department of Transportation (VDOT) approve City Council's request for the temporary closure of Main Street on September 13, 2025, for the Olde Salem Days event.

SUBMITTED BY: Chris Dorsey, City Manager

SUMMARY OF INFORMATION:

The Rotary Club of Salem and City staff have begun planning for the return of the Olde Salem Days event on September 13, 2025.

This popular event requires the temporary closure of multiple street sections in the downtown area on this day from 5:30 a.m. to 7:00 p.m. The closure of the Main Street (US Route 460) section from Chestnut Street/Lewis Avenue to Thompson Memorial Drive requires approval from VDOT. This resolution will provide a formal request to VDOT by the City to approve this temporary closure on Main Street.

All other street sections requiring closure during the event can be administratively approved by the City.

FISCAL IMPACT:

STAFF RECOMMENDATION:

Staff recommends Council approval of this resolution.

ATTACHMENTS:

1. Letter to City for OSD
2. Olde Salem Days 2025 Resolution 1494

DATE: April 9, 2025

**FROM: Jeremy Longshore
The Rotary Club of Salem
P.O. Box 5
Salem, Virginia 24153**

**TO: Christopher Dorsey,
City Manager City of Salem
P.O. Box 869
Salem, Virginia 24153**

**RE: Olde Salem Days 2025
Street Closure Request**

Mr. Dorsey,

The Rotary Club of Salem has already begun our planning for Olde Salem Days 2025. This year the Second Saturday in September falls on the September 13th, 2025. With this letter we respectfully request the closure of the following street sections from 5:30AM to 7:00PM.

- 1) Main Street-from Chestnut Street/Lewis Avenue to Thompson Memorial Drive.**
- 2) Clay Street-from Broad Street to Market Street**
- 3) Calhoun Street-from Broad Street to Colorado Street**
- 4) Academy Street/Union Street-from Clay Street to Calhoun Street**
- 5) Broad Street-from Clay Street to Calhoun Street**
- 6) Red Lane-from College Alley to Clay Street (allowing access to apartments)**
- 7) Market Street-from Clay Street to Burwell Street**
- 8) College Street-from Clay Street to Calhoun Street**

·1 have corresponded with John Shaner and Todd Sutphin and we have agreed to the following day of Schedule:

·s:30AM

The above listed streets will be closed to the public. Barricades will be Placed at the ends of all streets listed above.

5:30AM to 6:30AM

Only City vehicles will be allowed on the streets to prepare for the event.

6:30AM to 8:30AM

The barricades will be open only to vendors' vehicles so that they may Dropoff their wares. All vendor traffic shall enter Main Street at Chestnut Street and travel eastward. After delivering wares to spaces, vendors Shall exit the event area at the next available North-South Street. All Vendor vehicles shall be off the streets by 7:30AM.

8:30am to 4:30PM **Olde Salem Days Event**

4:30PM to 5:30PM **The barricades will again be opened to only vendors' vehicles so that they May pick up their wares. Again, all traffic on Main Street shall be on way From West to East. All vendor vehicles and wares shall be off of the Streets by 5:30PM.**

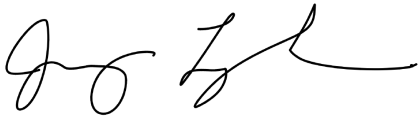
5:30PM to 7:00PM **City crews clean the Streets**

7:00PM **All barricades shall be taken down and all streets re-opened to the public.**

A map of the street closures and the Event Traffic Pattern around the perimeter of the event is Attached. This same map will be sent to all event vendors along with an explanation of street closure times.

Thank you in advance for your consideration of these street closures and for the City's Continued support with Olde Salem Days. We are looking forward to another successful event this year and showcasing the Salem Community to thousands of out-of-town visitors. Please feel free to contact me at (540)-375-3231 or jeremy@bdfinsurance.com if you have any questions or concerns with this request.

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'Jeremy Longshore', with a stylized flourish at the end.

**Jeremy Longshore
Olde Salem Days Chair**

IN THE COUNCIL OF THE CITY OF SALEM, VIRGINIA, April 28, 2025:

RESOLUTION 1494

WHEREAS, the Salem Rotary Club has planned activities in the downtown area of Salem to involve citizens on September 13, 2025, from 5:30 a.m. to 7:00 p.m. that will require the closing of Main Street (Route 460) between Chestnut Street and Lewis Avenue to Thompson Memorial Drive; and

WHEREAS, Council concurs in the request from The Rotary Club of Salem for the closing of Main Street for this date and time and has developed alternate routing for traffic around the downtown area; NOW, THEREFORE,

BE IT RESOLVED BY THE COUNCIL OF THE CITY OF SALEM, VIRGINIA, that Council doth request the Virginia Department of Transportation to concur and approve Council's request to allow the closing of Main Street (Route 460) between Chestnut Street and Lewis Avenue to Thompson Memorial Drive on Saturday, September 13, 2025;

BE IT FURTHER RESOLVED that a certified copy of this Resolution be forwarded to the Virginia Department of Transportation.

Upon a call for an aye and a nay vote, the same stood as follows:

John Saunders -
H. Hunter Holliday –
Byron Randolph Foley –
Anne Marie Green –
Renee F. Turk –

ATTEST:

H. Robert Light
Clerk of Council
City of Salem, Virginia

Item #6.H
Date: 4/28/2025

April 28, 2025

Council of the City of Salem
Salem, Virginia 24153

Dear Council Members:

For your information, I am listing appointments and vacancies on various boards and commissions:

<u>Board or Commission</u>	<u>Recommendation</u>
Board of Appeals (USBC Building Code)	Recommend reappointing Ray Varney for a full five-year term ending May 11, 2030.
<u>Vacancies</u>	
Board of Zoning Appeals	Need one regular member for the remainder of a five-year term ending March 30, 2028 and one alternate member for the remainder of five-year term ending November 13, 2028.
Roanoke River Blueway Advisory Committee	Need one member, two-year term

Sincerely,

Laura Lea Harris

Laura Lea Harris
Deputy Clerk of Council

**CITY OF SALEM, VIRGINIA
BOARDS AND COMMISSIONS
April 28, 2025**

MEMBER EXPIRATION OF TERM

BLUE RIDGE BEHAVIORAL HEALTHCARE

Term of Office: 3 years (3 terms only)

Denise P. King	12-31-27
Rev. C. Todd Hester	12-31-25
Dr. Forest Jones	12-31-26

AT LARGE MEMBERS:

Patrick Kenney	12-31-25
Helen Ferguson	12-31-26
Bobby Russell	12-31-27

BOARD OF APPEALS (USBC BUILDING CODE)

Term of Office: 5 years

Steve Poff	1-01-26
Robert S. Fry, III	1-01-28
Patrick Snead	1-01-30

Ray Varney	5-11-25
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Joseph Driscoll	1-01-28
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ALTERNATES:

David Hodges	12-12-26
Chelsea Dyer	8-09-25
David Botts	1-01-29

BOARD OF EQUALIZATION OF REAL ESTATE
ASSESSMENTS

Term of Office: 3 years (**appointed by Circuit Court**)

Wendel Ingram	11-30-27
Corey Fobare	11-30-27
David A. Prosser	11-30-25
Janie Whitlow	11-30-26
Kathy Fitzgerald	11-30-27

BOARD OF ZONING APPEALS

Term of Office: 5 years (**appointed by Circuit Court**)

F. Van Gresham	3-20-27
Jeff Zoller	3-30-28
Steve Belanger	6-05-29
Gary Lynn Eanes	3-20-30
Tom Copenhaver	3-20-27

ALTERNATES:

Tony Rippee	10-12-28
Vacant	3-1-28
Vacant	11-13-28

CHIEF LOCAL ELECTED OFFICIALS (CLEO)
CONSORTIUM

No Term Limit

H, Hunter Holliday

Alternate: John Saunders

MEMBER

EXPIRATION OF TERM

COMMUNITY POLICY AND MANAGEMENT TEAM

No term limit except for Private Provider

(Names)	(Alternates)
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Rosie Jordan	Tammy Todd
Laura Lea Harris	Crystal Williams
Kevin Meeks	Joshua Vaught Amy Cole
	Jasmin Lawson
Cathy Brown	Leigh Frazier Howard Shumate
	Heather Gunn Courtenay Alleyne
	Deborah Breedlove
	Mark Chadwick

Parent Rep-Vacant

Sue Goad

Randy Jennings

Vacant

Sean Slusser

Health Dept. - Vacant

Wendel Cook

*Note: Rosie Jordan will serve as Fiscal Agent

For the City of Salem

ECONOMIC DEVELOPMENT AUTHORITY

Term of Office: 4 years (**Requires Oath of Office**)

William Q. Mongan	3-09-27
Paul C. Kuhnelt	3-09-28
J. David Robbins	3-09-28
Cindy Shelor	4-10-29
Jason Fountain	3-09-29
Sean B. Kosmann	12-14-28
Joe Curran	12-14-28

FAIR HOUSING BOARD

Term of Office: 3 years

Betty Waldron	7-01-25
Melton Johnson	7-01-26
Cole Keister	8-09-27
Pat Dew	3-01-27
Janie Whitlow	4-09-27

<u>MEMBER</u>	<u>EXPIRATION OF TERM</u>
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FINE ARTS COMMISSION (INACTIVE)

Term of Office: 4 years

Cameron Vest	5-01-15
Julie E. Bailey Hamilton	5-01-15
Brenda B. Bower	7-26-12
Vicki Daulton	10-26-12
Hamp Maxwell	10-26-12
Fred Campbell	5-01-13
Rosemary A. Saul	10-26-13
Rhonda M. Hale	10-12-14
Brandi B. Bailey	10-12-14

STUDENT REPRESENTATIVES

LOCAL OFFICE ON AGING

Term of Office: 3 years

John P. Shaner	3-01-27
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Partnership for a Livable Roanoke Valley (INACTIVE)

Term of Office: Unlimited

PERSONNEL BOARD

Term of Office: 2 years

William R. Shepherd	6-09-25
J. Chris Conner	8-12-25
Margaret Humphrey	8-12-25
Garry Lautenschlager	11-23-26
Teresa Sizemore	4-26-27

PLANNING COMMISSION AND
NPDES CITIZENS' COMMITTEE

Term of Office: 4 years

Mark Henrickson	7-31-26
Denise "Dee" King	7-31-26
Nathan Routt	7-26-27
Reid Garst	7-31-26
N. Jackson Beamer	8-28-27

REAL ESTATE TAX RELIEF REVIEW BOARD

Term of Office: 3 years

David G. Brittain	2-14-28
Wendel Ingram	6-11-27
Daniel L. Hart	2-14-27

ROANOKE REGIONAL AIRPORT COMMISSION

Term of Office: 4 years

Dale T. Guidry	7-1-28
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ROANOKE RIVER BLUEWAY ADVISORY COMMITTEE

Term of Office: 2 years

Jeff Ceasar	6-30-24
Vacant	6-30-25

<u>MEMBER</u>	<u>EXPIRATION OF TERM</u>
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ROANOKE VALLEY-ALLEGHANY REGIONAL
COMMISSION

Term of Office: 3 years

H. Hunter Holliday	6-30-27
Dee King	6-30-26
Anne Marie Green	6-30-27

ROANOKE VALLEY BROADBAND AUTHORITY

Term of Office: 4 years

H. Robert Light	12-14-27
Mike McEvoy (Citizen At-large)	12-13-25

ROANOKE VALLEY DETENTION COMMISSION

No Terms

Member	Alternate
Rosemarie Jordan	Chris Dorsey

ROANOKE VALLEY GREENWAY COMMISSION

Term of Office: 3 years

Dr. Steven L. Powers	11-08-27
Russ Craighead	7-25-25
Vacant	9-26-26

ROANOKE VALLEY RESOURCE AUTHORITY

Term of Office: 4 years

Rob Light	12-31-27
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ROANOKE VALLEY TRANSPORTATION PLANNING
ORGANIZATION (TPO) POLICY BOARD

Term of Office: 3 years

Renee F. Turk	6-30-26
H. Hunter Holliday	6-30-26
Alternate: Byron R. Foley	6-30-26

SCHOOL BOARD OF THE CITY OF SALEM

Term of Office: 3 years

Teresa Sizemore-Hernandez	12-31-27
Andy Raines	12-31-25
Stacey Danstrom	12-31-25
Macel Janoschka	12-31-26
Chris King	12-31-27

SOCIAL SERVICES ADVISORY BOARD

Term of Office: 4 years, 2 term limit

Heath Rickmond	12-01-26
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TOTAL ACTION FOR PROGRESS

Term of Office: 2 years

Byron Randolph Foley	11-13-25
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MEMBEREXPIRATION OF TERMTRANSPORTATION TECHNICAL COMMITTEE (TTC)

Term of office: 3 years

Crystal Williams 6-30-26

Josh Pratt 6-30-26

Alternate: Vacant 6-30-26

Alternate: Max Dillon 6-30-26

VIRGINIA ALCOHOL SAFETY ACTION PROGRAMBOARD (VASAP)

Term of office: 3 years

Chris Shelor 1-27-28

VIRGINIA WESTERN COMMUNITY COLLEGE LOCALADVISORY

Term of Office: 4 years (2 terms only)

Dr. Forest I. Jones, Jr. 6-30-26

VIRGINIA'S BLUE RIDGE BOARD

Term of Office: No term limit

Chris Dorsey

John Shaner

WESTERN VIRGINIA EMERGENCY MEDICALSERVICES COUNCIL

Term of office: 3 years

Deputy Chief Matt Rickman 12-31-25

WESTERN VIRGINIA REGIONAL INDUSTRIALFACILITY AUTHORITY

Term of Office: 4 years **(Requires Oath of Office)**

Tommy Miller 2-3-26

Chris Dorsey 2-3-28

Crystal Williams (Alternate) 2-3-26

H. Robert Light (Alternate) 2-3-28

WESTERN VIRGINIA REGIONAL JAIL AUTHORITY

Appointee Term of Office: 1 year – Expires 12-31-25

Alternates serve until another alternate is appointed

(Requires Oath of Office)

Governing Body Appointee (by Council): Byron R. Foley

Governing Body Alternate (by Council): H. Hunter Holliday

Local Official Appointee (by Council): Rosemarie Jordan

Local Official Alternate (by Council): Chris Dorsey

Sheriff (Automatic): Chris Shelor

Sheriff Alternate (Appointed by Sheriff): Chief Deputy-

Major Steve Garber