



Agenda
Monday, April 27, 2026, 6:30 PM

Work Session, 5:15 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
2. New Business
 - A. Discussion Items
 1. Rulo Strategies - City of Salem Opioid Settlement Strategic Plan
 2. Update on Stormwater Utility Advisory Committee - Will Simpson, Assistant Director of Community Development/City Engineer; Sam Driscoll, Stormwater Manager
3. Adjournment

REGULAR SESSION

1. Call to Order
2. Pledge of Allegiance
3. 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 13, 2026, Work Session and Regular Meeting and the April 15, 2026, and April 16, 2026, Special Meeting Budget Work Session minutes.

5. Old Business

6. New Business

A. **Public Hearing and Consideration to Grant an Ingress/Egress Easement**

Hold a public hearing pursuant to Virginia Code Section 15.2-1800 and consider granting an ingress/egress easement located on Tax Map #150-2-4 owned by the City of Salem. (Advertised in the April 16, 2026, issue of *The Salem Times-Register*.)

B. **Roanoke Regional Airport Commission**

Presentation and approval of the Roanoke Regional Airport Commission budget for Fiscal Year 2026-2027.

C. **Roanoke Valley Resource Authority Budget**

Presentation and approval of the Roanoke Valley Resource Authority (RVRA) budget for Fiscal Year 2026-2027.

D. **Presentation of Salem School Division Budget**

Receive presentation from the Chairman of the Salem School Board regarding the 2026-2027 budget pursuant to Section 8.5 of the 1968 Charter of the City of Salem, as amended.

7. Adjournment



CITY COUNCIL

MINUTES

Monday, April 13, 2026 at 6:30 PM

Work Session, 5:30 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 13, 2026, at 5:30 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; Rosie Jordan, Director of Finance; Crystal Williams, Assistant to the City Manager; Laura Lea Harris, Deputy Clerk of Council; Dr. Curtis Hicks, Superintendent of Salem City Schools; Mandy Hall, Chief Financial Officer for Salem City Schools; and Andy Raines, Chairman of Salem City School Board; 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

Overview of the Salem City School Board's Fiscal Year 2027 budget.

Dr. Hicks and Ms. Hall presented budget highlights for revenues and expenses for the proposed budget for the Salem City Schools for Fiscal Year 2027. Ms. Hall also shared a salary comparison by category. Mr. Raines provided insight on behalf of the Salem City School Board during the presentation. Council questions were responded to. It was noted that the state budget, which has not been adopted at this point, will potentially add additional funding for employee compensation.

3. Adjournment

There being no further business, Mayor Turk adjourned the meeting at 6:14 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; Council members: Byron Randolph Foley, 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; Rosie Jordan, 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. Awards & Recognitions

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

John Breen, 142 Bogey Lane, expressed concerns from an informal poll of citizens related to public participation and transparency, including limitations on citizen engagement during meetings compared to developers, and a lack of opportunities for questions, feedback, and broader input, such as town hall meetings or surveys. Additional concerns focused on the number and structure of City fees, communication about City projects and priorities, and limited citizen involvement in the budget process. Mr. Breen also raised issues related to zoning and administrative practices, code enforcement, and consistency with the Comprehensive Plan, as well as interest in programs to support property maintenance and rehabilitation. Overall, he conveyed frustration with perceived delays in addressing concerns and requested greater responsiveness and engagement from Council.

Stella Reinhard, 213 N. Broad Street, expressed concern about limited opportunities for citizen dialogue during Council meetings and a perceived imbalance favoring developers over residents. She also raised concerns about recent demolitions and the need for stronger historic preservation measures, including the potential establishment of an Architectural Review Board. Additional comments addressed the Comprehensive Plan and pending

zoning matters, urging careful review and greater consideration of citizen input in development and land use decisions.

B. Minutes

Consider acceptance of the March 23, 2026, Work Session and Regular Meeting minutes.

The minutes were approved as written.

Mayor Turk noted that City Manager Dorsey did not have a report this evening. She mentioned that a Job Fair would be held at Salem High School on Wednesday with a number of manufacturers and businesses across the valley participating. Also noted were the Budget Work Sessions that would be held this Wednesday and Thursday at which Council would be meeting with the department heads. Mayor Turk encouraged citizens to check the City website for information on meetings and events.

C. Financial Reports

Consider acceptance of the Statement of Revenues and Expenses for the seven months ending January 31, 2026.

The Financial Reports were received.

5. Old Business

There was no Old Business this evening.

6. New Business

A. Special Exception Permit

Hold a public hearing and consider the request of WILLIAMHART LLC, property owner, for a special exception permit to allow a two-family dwelling on the property located at 740 North Mill Road (Tax Map #48-2-7) (Advertised in the March 26, 2026, and April 2, 2026, issues of the *Salem Times-Register*.) (Planning Commission recommended approval.)

Mayor Turk requested that Mr. Van Allman share any information that he would like to share to add clarity on this item this evening.

Mr. Van Allman reported that the Fire/ EMS department has reviewed the site in response to questions raised, and City staff is actively working to resolve these identified questions, with the expectation that they will be addressed to the Fire Chief's satisfaction. No additional correspondence has been received since the Planning Commission meeting. The department is also coordinating with engineers to evaluate potential modifications to site access, including the possibility of consolidating entrances, while ensuring compliance with state sight distance and access requirements.

Mayor Turk opened the public hearing.

Barney Horrell, Brushy Mountain Engineering, on behalf of the owner, addressed concerns

raised regarding site access and development constraints. He explained that the proposed flag lot configuration limits flexibility in driveway placement. In response to Fire/EMS concerns about the turning radius and visibility along North Mill Road, the applicant is open to widening the driveway radius to improve emergency access and consolidating the two proposed entrances at an optimal location to enhance sight distance. Mr. Horrell noted that the lot's size and configuration significantly limit development potential, with the proposal consisting of a two-family dwelling and associated parking as the maximum feasible use. He also stated that, although floodplain concerns were raised, the structure is planned to be located outside the 100-year floodplain, with placement influenced by existing site features, including an elevated old railroad bed.

Kevin McConnell, 640 Fernwood Drive, was present to address a traffic concern.

Mayor Turk noted that this would be more appropriate for the public comment period of the meeting as this public hearing was being held for a specific item. It was agreed that he would sign up and return to speak at another meeting during the public comment period.

Mayor Turk closed the public hearing.

Hunter Holliday motioned to approve the request of WILLIAMHART LLC, property owner, for a special exception permit to allow a two-family dwelling on the property located at 740 North Mill Road (Tax Map #48-2-7). John Saunders seconded the motion.

Councilman Foley expressed concern that outstanding Fire/EMS access issues may not yet be fully resolved and questioned whether the request should be continued until those matters are satisfactorily addressed. He also noted the property owner's apparent opposition to the proposed double driveway, from the Planning Commission meeting minutes. While not opposed to the request, Mr. Foley suggested deferral to allow additional time to resolve these concerns and noted that he was most concerned about public officials raising concerns about sight lines and emergency access.

Mr. Van Allman, requesting the City Attorney to correct him if he was inaccurate, clarified that the Special Exception request pertains to the suitability of the property for a duplex use, which is a separate consideration from the technical details of site access and infrastructure. He noted that Council may deny the request if it determines the use is not appropriate or may approve it with conditions requiring compliance with applicable state codes and engineering standards. He emphasized that land use suitability and access/logistical requirements are typically evaluated as distinct issues.

Mr. Guynn confirmed that this information was correct.

Councilman Foley sought clarification that approval of the Special Exception Permit would address only the land use, and that subsequent review of sight distance and Fire/EMS requirements could still restrict or modify how the development is constructed, including the possibility that it could not proceed as proposed if those standards are not met.

Mr. Van Allman responded that the City has previously modified or combined site entrances in similar situations and emphasized that the Fire Chief retains authority to determine whether access is safe and adequate for emergency response, and that such determinations are not overridden.

Mayor Turk thanked him for the clarification and reiterated that Council was solely approving the possibility of having the actual type of structure on the property.

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

Nays: None

Abstaining: None

B. Annual Presentation of Budget by City Manager

Presentation of the proposed Fiscal Year 2027 Annual Budget for the City of Salem.

City Manager, Chris Dorsey, presented highlights of the proposed Fiscal Year 2027 Annual Budget to City Council.

City Manager Dorsey shared an overview of the Fiscal Year 2027 proposed budget General Fund Revenues and Expenditures by category. He also summarized budget highlights of the proposed Capital Improvement Plan (CIP) for the General and Enterprise funds.

Mayor Turk and Council thanked Mr. Dorsey, Mr. Light, Ms. Jordan, and the finance team for all of their hard work on the budget.

Mr. Light acknowledged and thanked Senior Accountant Graham Millender, noting his budget development contributions and efforts in becoming familiar with City operations in his short time as a member of the staff.

C. Personal Property Tax Relief Act (PPTRA)

Request to adopt a resolution setting the allocation percentage for personal property tax relief for the 2026 tax year.

Ms. Jordan presented the annual personal property tax relief rate for vehicles, explaining that vehicles valued at \$1,000 or less receive 100% relief, values between \$1,000 and \$20,000 receive partial relief based on the established percentage, and values above \$20,000 receive no relief. She reported that the calculated relief rate for the current year is 43.5% and requested Council approval of Resolution 1524 to implement this rate in the tax billing system for personal-use vehicles.

Randy Foley motioned to adopt Resolution 1524, setting the allocation percentage for personal property tax relief for the 2026 tax year. Hunter Holliday seconded the motion.

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

Nays: None

Abstaining: None

D. Appropriation of Funds - Salem Stadium Lights

Consider request to appropriate capital reserve for Salem Stadium LED lighting. **Audit-Finance Committee**

Councilman Foley advised that the field lighting at Salem Stadium needs replacement. Current lighting was installed in 1985 and modified in 1999. This project was originally intended for Council consideration in the City's upcoming Fiscal Year 2027 budget as a capital reserve funded request. However, funding consideration in the current fiscal year is requested from the same funding source as procuring now vs. July will allow the City to defer renting expensive truck-mounted lights for the 2027 Stagg Bowl. Additionally, future operation and maintenance costs associated with the field lighting will be mitigated as the LED lights utilize less electricity, and the warranty covers all maintenance needs for a ten-year period.

Randy Foley motioned to transfer \$750,000 from the Capital Reserve expenditure account to the Salem Stadium LED Lighting expenditure account, with any unused funds transferred back to the Capital Reserve expenditure account upon completion of the project. John Saunders seconded the motion.

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

Nays: None

Abstaining: None

7. Adjournment

The meeting was adjourned at 7:21 p.m.

Submitted by:

Approved by:

H. Robert Light
Clerk of Council

Renée Ferris Turk
Mayor



CITY COUNCIL

MINUTES

Wednesday, April 15, 2026 at 9:00 AM

9:00 AM, City Hall, 114 North Broad Street, Salem, Virginia 24153

1. Call to Order

A work session of the Council of the City of Salem, Virginia, was held in Council Chambers, City Hall, 114 North Broad Street, Salem, Virginia, on April 15, 2026, at 9:00 a.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; Crystal Williams, Assistant to the City Manager; Rosie Jordan, Director of Finance; and Graham Millender, Senior Accountant; 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 budget work session.

2. New Business

A. Discussion regarding the Fiscal Year 2027 budget

Council and staff reviewed and discussed each section of the proposed Fiscal Year 2027 budget.

3. Adjournment

There being no further business to come before the Council, the work session was adjourned at 3:10 p.m.

Submitted by:

H. Robert Light
Clerk of Council

Approved by:

Renée Ferris Turk
Mayor



CITY COUNCIL

MINUTES

Thursday, April 16, 2026 at 1:30 PM

1:30 PM, City Hall, 114 North Broad Street, Salem, Virginia 24153

1. Call to Order

A work session of the Council of the City of Salem, Virginia, was held in Council Chambers, City Hall, 114 North Broad Street, Salem, Virginia, on April 16, 2026, at 1:30 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; Crystal Williams, Assistant to the City Manager; Rosie Jordan, Director of Finance; and Graham Millender, Senior Accountant; 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 budget work session.

2. New Business

A. Discussion regarding the Fiscal Year 2027 budget

Council and staff continued review and discussion of each section in the proposed Fiscal Year 2027 budget.

3. Adjournment

There being no further business to come before Council, the work session was adjourned at 4:26 p.m.

Submitted by:

H. Robert Light
Clerk of Council

Approved by:

Renée Ferris Turk
Mayor



Item #: 6.A.

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

MEETING DATE: April 27, 2026

AGENDA ITEM: **Public Hearing and Consideration to Grant an Ingress/Egress Easement**
Hold a public hearing pursuant to Virginia Code Section 15.2-1800 and consider granting an ingress/egress easement located on Tax Map #150-2-4 owned by the City of Salem. (Advertised in the April 16, 2026, issue of *The Salem Times-Register*.)

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

SUMMARY OF INFORMATION:

The City of Salem owns Tax Map Parcel #150-2-4 (415 Electric Road). This parcel contains both Salem Fire & EMS Station 2 and a City Electric Department substation. The parcel is bounded on the west by a rail line and on the east by Electric Road. It is somewhat unique due to the location of the rail line and subsequent construction of Electric Road as the parcel tapers to a long, narrow strip of land south of the fire station.

There is existing access to two industrial parcels across this tapered section of City property. Tax Map Parcels #150-2-3 (475 Electric Road) and #155-1-1 (515 Electric Road) would be landlocked properties without this access.

The plat denoting the original conveyance of the 415 Electric Road parcel to the then Town of Salem from General Electric Company in 1963 (attached) depicts an easement, apparently intended for access to both parcels as it is centered on the property line between them and shows a driveway continuing to each. However it is unclear as to the specific nature of this easement from this original plat.

In 1998, the City of Salem formally granted a specific deeded access easement to the property located at 475 Electric Road (attached). While this easement is described as a fifty (50) foot non-exclusive perpetual right-of-way for ingress and egress, the deed of easement was provided solely to the 475 Electric Road parcel and did not include the 515 Electric Road parcel. No information exists as to why the access easement

was specifically granted to one parcel vs. both.

Both parcels were acquired by Brown Properties, LLC in 2019, who now plan to sell them to another entity. As is typically the case, a title insurance commitment is required to protect new owners and lenders (if applicable) from title issues such as liens, unpaid taxes, and other property encumbrances. During the title research for this sale, the fact that the access easement granted by the City was only specified for the 475 Electric Road parcel was flagged as an issue. An easement for the parcel at 515 Electric Road is necessary in order to legally grant access in favor of both parcels. Granting such an easement requires a public hearing pursuant to Virginia Code §15.2-1800.

The City Attorney, Jim Guynn, directed that Council consideration of a new ingress and egress easement for the 515 Electric Road parcel is the appropriate mechanism to address the long-standing intent and practice that access is provided to each, otherwise landlocked properties, and resolve this issue raised in the title research. The attached draft easement has been reviewed by the City Attorney.

This action would allow for the continued utilization of the parcels with unencumbered and unclouded access.

FISCAL IMPACT:

STAFF RECOMMENDATION:

Staff recommends Council hold a public hearing and authorize the City Manager to execute a new ingress and egress easement to Tax Map Parcel #155-1-1 in order to formally address any ambiguity related to deeded access, in a form acceptable to the City Attorney.

ATTACHMENTS:

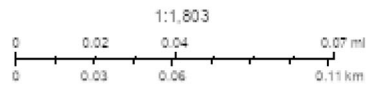
1. Brown Easement Aerial
2. 722-110 Rke Co. plat showing i-e easement
3. 293-226
4. Easement ROW Salem to Brown mhl 03.17.26.rev3.25.26
5. Legal Ad 4.16

Web Map

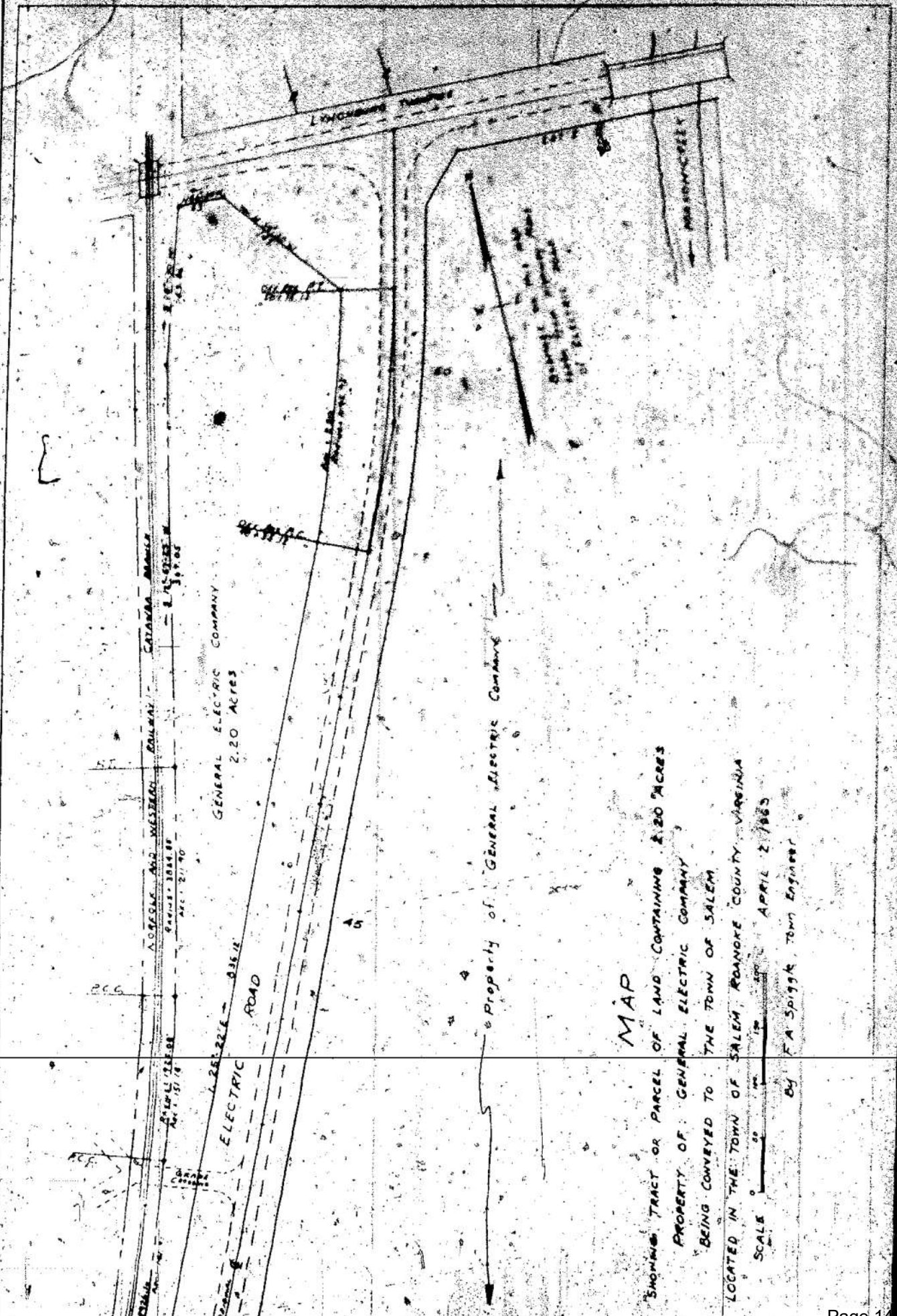


4/23/2026, 11:46:23 AM

- Address Points
- ▭ Parcels



VTI, West Virginia GIS, Esri, HERE, Garmin, INCREMENT P, USGS, EPA, USDA



MAP

SHOWING TRACT OR PARCEL OF LAND CONTAINING 2.20 ACRES
 PROPERTY OF GENERAL ELECTRIC COMPANY
 BEING CONVEYED TO THE TOWN OF SALEM
 LOCATED IN THE TOWN OF SALEM, ROANOKE COUNTY, VIRGINIA

SCALE 0' 10' 20' 30' 40' 50'

APRIL 2, 1965
 BY F. A. SPIGGE, Town Engineer

filed 10-9-98

BOOK 293 PAGE 226
003612

THIS DEED OF EASEMENT, which is exempt from taxation pursuant to the provisions of Section 58.1-811 of the 1950 Code of Virginia, as amended, is made and entered into this the 18th day of September, 1998, by and between the CITY OF SALEM, VIRGINIA, a municipal corporation, Grantor; and JERRY W. BRINKLEY and DIANA B. BRINKLEY, husband and wife, Grantee.

W I T N E S S E I H

WHEREAS, the Grantor is the owner of the property described as 2.20 acres on the southerly side of Virginia Route 419 and being the same property conveyed to the Town of Salem by Deed dated June 28, 1963, recorded in the Clerk's Office for the Circuit Court for the County of Roanoke at Deed Book 722, page 107; and

WHEREAS, the Grantee is the owner of property described as 3.17 acres, being Tract C-3, as shown on survey for Wiley N. Jackson, J. M. Turner and J. W. Burrows, recorded in the Circuit Court Clerk's Office for the County of Roanoke at Deed Book 615, page 62, and being the same property conveyed to Grantee herein by Deed dated September 6, 1996, from Jerry W. Brinkley recorded in the Circuit Court Clerk's Office of the City of Salem at Deed Book 254, page 346; and

WHEREAS, the Grantor has agreed, subject to the terms and conditions set forth herein, to grant unto the Grantee an easement for ingress and egress as hereinafter set forth.

WHEREFORE, FOR AND IN CONSIDERATION of the premises and the sum of ONE DOLLAR (\$1.00) cash in hand paid, the receipt of which is acknowledged,

the Grantor does hereby grant and convey, with COVENANTS OF SPECIAL WARRANTY OF TITLE, the following described easement:

A non-exclusive perpetual right-of-way for ingress and egress, fifty (50) feet in width being twenty-five (25) feet on either side of the centerline of the existing paved entrance road shown as "Grade Crossing" on that certain plat recorded with the Deed to Grantor herein at Deed Book 722, page 110, in the Clerk's Office of the Circuit Court of the City of Salem, and being the same entrance road shown as "Paved Entrance Road", on that certain unrecorded survey designated as Loan Survey for Jerray Partnership, by T. P. Parker & Son, dated August 10, 1990. This easement shall extend from the southerly boundary of Virginia Route 419 across the property of Grantor herein and to the property of Norfolk-Southern Railway, which property adjoins the property of Grantee herein.

This easement shall be for the purpose of ingress and egress to the aforesaid land of Grantee. Grantee shall have the right to maintain the paved entrance road in its existing condition. This Easement shall be binding upon and inure to the benefit of the Grantor and Grantee, their successors and assigns, and shall run with the land.

WITNESS THE FOLLOWING SIGNATURE AND SEAL:

CITY OF SALEM, VIRGINIA

BY: 
Its Mayor

ATTEST:

Clerk of Council

COMMONWEALTH OF VIRGINIA

CITY OF SALEM, TO-WIT:

The foregoing instrument was acknowledged before me, the undersigned

Notary Public, this 18th day of September, 1998, by CARL E. JAMES and TARPLEY, JR. and FOREST G. JONES, Mayor and Clerk of Council, respectively, on behalf of the City of Salem, Virginia, a Municipal Corporation.

James C. Bailey
NOTARY PUBLIC

My commission expires:

10-31-01

039 State Tax	\$	In the Clerk's Office of the Circuit Court of the City
214 City Tax	\$	of Salem, VA., this 18th day of Sept., 1998
212 Transfer Fee	\$	this instrument was presented, with the Certificate
301 Clerk's Fee	\$ 12.00	of acknowledgment thereto annexed and admitted
301 Plats	\$	to record at 12 o'clock P.M. I hereby certify
038 Add. St. Tax 58.1-802	\$	that the tax imposed under Sec. 58.1-802 in the
220 Local 58.1-802	\$	amount of \$ has been paid to this office.
145 Archives	\$ 1.00	Witness: CHANCE CRAWFORD, Clerk
106 Tech Fund	\$ 3.00	By <i>James C. Bailey</i> , Deputy Clerk
Total	\$ 16.00	

Prepared by: Stephen W. Lemon, Esq. VSB #33900
Martin, Hopkins & Lemon, P.C.
P. O. Box 13366
Roanoke, Virginia 24033

Returned to: _____

Tax Map No.: 150-2-4

THIS DEED OF EASEMENT IS EXEMPT FROM RECORDATION TAXES PURSUANT TO VIRGINIA CODE §58.1-811, AS AMENDED

THIS DEED OF EASEMENT is made and entered into this _____ day of _____, 2026, by and between the CITY OF SALEM, VIRGINIA, a municipal corporation, Grantor; and BROWN PROPERTIES, L.L.C., a Virginia limited liability company, Grantee;

WITNESSETH:

WHEREAS, the Grantor is the owner of the property described as 2.20 acres on the southerly side of Virginia Route 419 and being the same property conveyed to the Town of Salem by Deed dated June 28, 1963, recorded in the Clerk's Office of the Circuit Court of the County of Roanoke, Virginia, at Deed Book 722, page 107; and

WHEREAS, the Grantee is the owner of property described as 2.526 acres, being Tract C-2, as shown on survey for J. M. Turner and Company, Inc., recorded in the Clerk's Office of the City of Salem, Virginia, in Deed Book 169, page 796; and being the same property conveyed to the Grantee herein by Deed recorded as Instrument No. 190001529; and

WHEREAS, the Grantor held a public hearing on April 27, 2026 pursuant to Virginia Code §15.2-1800 to receive public input regarding the sale; and

WHEREAS, the Grantor passed a motion on April 27, 2026 authorizing the City Manager and City Attorney to take the necessary steps, subject to the terms and conditions set forth herein, to grant unto the Grantee an easement for ingress and egress as hereinafter set forth.

WHEREFORE, FOR AND IN CONSIDERATION of the premises and the sum of One Dollar (\$1.00) cash in hand paid, the receipt of which is acknowledged, the Grantor does hereby grant and convey, with COVENANTS OF SPECIAL WARRANTY OF TITLE, the following described easement, to-wit:

A non-exclusive perpetual right-of-way for ingress and egress, fifty (50) feet in width being twenty-five (25) feet on either side of the centerline of the existing paved entrance road shown as "Grade Crossing" on that certain plat recorded with the Deed recorded at Deed Book 722, page 110 in the Circuit Court Clerk's Office for the County of Roanoke, Virginia, and being the same entrance road shown as "Paved Entrance Road", on that certain unrecorded survey designated as Loan Survey for Jerray Partnership, by T. P. Parker & Son, dated August 10, 1990. This easement shall extend from the southerly boundary of Virginia Route 419 across the property of the Grantor herein and to the property of Norfolk-Southern Railway, which property adjoins the property of Grantee herein.

This Easement shall be for the purpose of ingress and egress to the aforesaid land of Grantee. Grantee shall have the right to maintain the paved entrance road in its existing condition. This Easement shall be binding upon and inure to the benefit of the Grantor and Grantee, their successors and assigns, and shall run with the land.

This conveyance is subject to the easements, conditions, restrictions, and agreements as are of record insofar as they may lawfully apply to the said property.

WITNESS the following signature and seal:

GRANTOR:

CITY OF SALEM, VIRGINIA

By: _____

Name:

Its:

ATTEST

Clerk of Council

COMMONWEALTH OF VIRGINIA
CITY OF SALEM, TO-WIT:

The foregoing instrument was acknowledged before me this ____ day of _____, 2026, by _____, _____, on behalf of the City of Salem, Virginia, a Municipal Corporation.

Notary Public

My commission expires: _____

Registration No. _____

(SEAL)

Approved as to Form

City Attorney

DRAFT



Marketplace



The Fincastle Herald Vinton Messenger The New Castle Record Salem Times-Register News Messenger RADFORD News Journal

Help Wanted

BI Specialist, Roanoke, VA & telecommuting permitted.

Work w/ Epic/non-Epic tools, content, data sources, processes & distribution methods. Work w/directors, mgrs, end-users, to provide data acquisition, analysis, reporting, consulting & training. Participate in all phases of s/w lifecycle devlpmnt. Apply online w/Carilion Services, Inc. at <https://jobs.carilionclinic.org/job>.

Storage Auction

Auction Tuckit In Storage

Saturday April 18 at 9am
3950 South Main ST
Blacksburg
Unit 149- William Baker
Unit E27- Montasia Smith
Unit 120- Avery Lee
Unit B41- Jason Presley
Unit D17- Siddhand Stuti,
Alva Shah
Unit D2- Valdis Kletnieks
Unit B16- Kenneth Davis
Unit B40- Kenneth Davis
Unit I57- Mona Chandler
Unit I92- Mona Chandler
Unit F25- Christine Beavers
Unit E40- Diane Reaver

Legals - Montgomery County

ABC NOTICE

EL BRONCO MEXICAN BAR & GRILL LLC., trading as EL BRONCO MEXICAN BAR & GRILL, 6 Radford St., Christiansburg, VA 24073. The above establishment is applying to the VIRGINIA ALCOHOLIC BEVERAGE CONTROL (ABC) AUTHORITY for a Restaurant Wine, Beer, Mixed Beverages, On and Off Premises license to sell or manufacture alcoholic beverages.

Roy E. Perkins, Jr. OWNER
NOTE: Objections to the issuance of this license must be submitted to ABC no later than 30 days from the publishing date of the first of two required newspaper legal notices. Objections should be registered at www.abc.virginia.gov or 800-552-3200.

ABC NOTICE

ONE DRINK INC., trading as BAR ONE, 202 S. Main Street Suite 100, Blacksburg, Montgomery County, Virginia, 24060-4837

The above establishment is applying to the VIRGINIA ALCOHOLIC BEVERAGE CONTROL (ABC) AUTHORITY for a Restaurant, Wine and Beer, ON and OFF Premises license to sell or manufacture alcoholic beverages.

Ken Yang, Owner
NOTE: Objections to the issuance of this license must be submitted to ABC no later than 30 days from the publishing date of the first of two required newspaper legal notices. Objections should be registered at www.abc.virginia.gov or 800-552-3200.

ABC NOTICE

HTN NAIL SALONS LLC., trading as ELEGANT NAILS, 2755 Market Street, Christiansburg, Montgomery County, Virginia 24073-6514

The above establishment is applying to the VIRGINIA ALCOHOLIC BEVERAGE CONTROL (ABC) AUTHORITY for a Marketplace-Day Spa, Beer, Wine Consumed On Premises license to sell or manufacture alcoholic beverages.

Hong Thu Nguyen-Owner
NOTE: Objections to the issuance of this license must be submitted to ABC no later than 30 days from the publishing date of the first of two required newspaper legal notices. Objections should be registered at www.abc.virginia.gov or 800-552-3200.

ABC NOTICE

HTN NAIL SALONS II LLC., trading as NAIL BAR BLACKSBURG, 892 Prices Fork Road, Blacksburg, Montgomery County, Virginia 24060-3229.

The above establishment is applying to the VIRGINIA ALCOHOLIC BEVERAGE CONTROL (ABC) AUTHORITY for a Marketplace-Day Spa,

Legals - Montgomery County

Wine, Beer, consumed On Premises license to sell or manufacture alcoholic beverages.

Hong Thu Nguyen Owner
NOTE: Objections to the issuance of this license must be submitted to ABC no later than 30 days from the publishing date of the first of two required newspaper legal notices. Objections should be registered at www.abc.virginia.gov or 800-552-3200.

LEGAL NOTICE OF PUBLIC HEARING

The Christiansburg Town Council will hold a Public Hearing on Tuesday, April 28, 2026 at 7:00 p.m. 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 Street vacation request by the County of Montgomery, Virginia, to vacate an approximately 120-foot portion of unimproved right-of-way through property located at 201 Radford Street NW, on the south side of property identified as Tax Parcel 526 -(23)-4; Parcel ID 070671. Information on the preceding ordinance, the Town's Zoning Map, Zoning Ordinance, and Future Land Use Map may be viewed in the Planning Department, 100 E. Main Street, Christiansburg, VA 24073-3029 during normal office hours of 8:00 a.m. - 5:00 p.m. Monday through Friday. Contact the Planning Department by phone at (540) 382-6120 ext. 1902 or by email at planning@christiansburg.org with any questions or if you require reasonable accommodations. Written comments may be sent to the preceding address; please allow adequate mailing time.

TRUSTEE'S SALE OF PROPERTY LOCATED AT:

821 14th Street, Radford, VA 24141 CITY OF RADFORD

TAX MAP NO.15-(3)-4 IN EXECUTION OF A DEED OF TRUST DATED THE 11th DAY OF JUNE, 2013, IN THE ORIGINAL PRINCIPAL BALANCE OF \$26,250.00, RECORDED IN THE CLERK'S OFFICE OF THE CIRCUIT COURT OF THE CITY OF RADFORD, VIRGINIA, AS INSTRUMENT NO. 201300689, DEFAULT HAVING BEEN MADE IN THE PAYMENT OF THE DEBT THEREIN SECURED AND BEING REQUIRED TO DO SO BY THE NOTEHOLDER, THE UNDERSIGNED SUBSTITUTE TRUSTEE, AFTER GIVING SIXTY (60) DAY NOTICE TO THE OWNER OF THE REAL ESTATE OF THE DATE, TIME, PLACE AND TERMS OF SALE, WILL OFFER FOR SALE AT PUBLIC AUCTION AT THE ENTRANCE OF THE CIRCUIT COURT OF THE CITY OF RADFORD, LOCATED AT: 619 SECOND STREET, RADFORD, VIRGINIA, ON THE 22nd DAY OF APRIL, 2026 AT 10:00 A.M., THE REAL ESTATE WITH IMPROVEMENTS THEREON, LYING AND BEING SITUATE IN THE CITY OF RADFORD, STATE OF VIRGINIA AND MORE PARTICULARLY DESCRIBED AS FOLLOWS: BEING all of that certain lot or parcel of land fronting 82 feet (82') on the northwestern side Fourteenth Street, in said City, designated as Lot 3 upon a plat entitled, "Map of Lynchburg Foundry Company Lots, Fifteenth and Staples Streets, Radford, Montgomery County, Virginia," made by Childress Hall, County Surveyor, Christiansburg, Virginia, dated July 8, 1946, of record in the Clerk's Office of the Circuit Court of the City of Radford, Virginia, in Deed Book 45, page 99. Tax Map# 15-(3)-4 Address: 821 14th Street, Radford, VA 24141 SALE WILL BE MADE SUBJECT TO ALL EXISTING EASEMENTS AND RESTRICTIVE COVENANTS AS THE SAME MAY LAWFULLY AFFECT THE REAL ESTATE. TERMS OF SALE: CERTIFIED FUNDS OR CASHIER'S CHECK. A BIDDER'S DEPOSIT OF TEN PERCENT (10%) OF THE SALES PRICE, WITH FULL SETTLEMENT TO BE MADE WITHIN FIFTEEN (15) DAYS FROM

Legals - Montgomery County

DATE OF SALE. ADDITIONAL TERMS MAY BE ANNOUNCED AT THE TIME OF SALE PURSUANT TO THE FEDERAL FAIR DEBT COLLECTION PRACTICES ACT, WE ADVISE YOU THAT THIS FIRM IS A DEBT COLLECTOR ATTEMPTING TO COLLECT THE INDEBTEDNESS REFERRED TO HEREIN AND ANY INFORMATION WE OBTAIN WILL BE USED FOR THAT PURPOSE. PLACE OF SALE: FRONT OF THE CITY OF RADFORD COURTHOUSE, 619 SECOND STREET, RADFORD, VIRGINIA 24141 DATE OF SALE: APRIL 22, 2026 TIME OF SALE: 10:00 AM Daniel D. Hamrick, PC Substitute Trustee

FOR INFORMATION CONTACT: Daniel D. Hamrick, Agent for Daniel D. Hamrick, P.C., Substitute Trustee 104 South Franklin Street Christiansburg, VA 24073 (540) 382-0131

TRUSTEE'S SALE OF 3381 MCCOY ROAD, BLACKSBURG, VA 24060.

In execution of a certain Deed of Trust dated June 22, 2009, in the original principal amount of \$131,572.00 recorded in the Clerk's Office, Circuit Court for Montgomery County, Virginia as Instrument No. 2009006352. The undersigned Substitute Trustee will offer for sale at public auction in the front of the Circuit Court building for the City of Radford, 619 Second St., W., Radford, VA, or any such temporary alternative Circuit Court location designated by the Judges of the Circuit Court, on June 4, 2026, at 3:00 PM, the property described in said Deed of Trust, located at the above address, and more particularly described as follows: BEGINNING AT A POST STANDING ON THE SOUTH SIDE OF BROWN'S FERRY ROAD, CORNER TO (NOW OR FORMERLY) JOHN L. PEARMAN, THENCE WITH THE LINE OF PEARMAN SOUTH 02 DEGREES 00' WEST 455.0 FEET TO A POST STANDING 6 FEET EAST OF TWO GUM TREES; THENCE NORTH 73 DEGREES 57 MINUTES WEST 191.0 FEET TO A POST STANDING ON THE EAST SIDE OF AN ALLEY, THENCE NORTH 02 DEGREES 00 MINUTES 455.0 FEET TO A POST STANDING ON THE SOUTH SIDE OF THE SAID BROWN'S FERRY ROAD, THENCE SOUTH 73 DEGREES 57 MINUTES EAST 191.0 FEET TO THE POINT OF BEGINNING; LESS AND EXCEPT THAT PARCEL OF LAND CONVEYED TO MELVIN V. BARNETT AND MINNIE BARNETT FROM T.E. BARNETT, ET AL, BY DEED DATED 10 JANUARY, 1953, WHICH DEED IS OF RECORD IN THE OFFICE OF THE CLERK OF THE CIRCUIT COURT OF MONTGOMERY COUNTY, VIRGINIA, IN DEED BOOK 180, PAGE 276. 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.aidridgepette.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

Legals - Montgomery County

Trustee: Equity Trustees, LLC, 8100 Three Chopt Road, Suite 240, Richmond, VA 23229. If you have any questions or concerns, please contact the Virginia Pre-Sale Department of counsel for Equity Trustees, LLC at 301-961-6555, website: www.aidridgepette.com, VA-382346-1.

TRUSTEE'S SALE OF PROPERTY LOCATED AT:

4536 Craig Creek Road, Blacksburg, VA 24060

MONTGOMERY COUNTY TAX MAP NO.005-A-4, PARCEL NO. 005577 IN EXECUTION OF A DEED OF TRUST DATED THE 25th DAY OF JULY, 2024, IN THE ORIGINAL PRINCIPAL BALANCE OF \$64,500.00, RECORDED IN THE CLERK'S OFFICE OF THE CIRCUIT COURT OF THE CITY OF MONTGOMERY COUNTY, VIRGINIA, AS INSTRUMENT NO. 2024004156, DEFAULT HAVING BEEN MADE IN THE PAYMENT OF THE DEBT THEREIN SECURED AND BEING REQUIRED TO DO SO BY THE NOTEHOLDER, THE UNDERSIGNED SUBSTITUTE TRUSTEE, AFTER GIVING FOURTEEN (14) DAY NOTICE TO THE OWNER OF THE REAL ESTATE OF THE DATE, TIME, PLACE AND TERMS OF SALE, WILL OFFER FOR SALE AT PUBLIC AUCTION AT THE ENTRANCE OF THE CIRCUIT COURT OF MONTGOMERY COUNTY, LOCATED AT: 55 EAST MAIN STREET, CHRISTIANSBURG, VIRGINIA, ON THE 29TH DAY OF APRIL, 2026 AT 10:00 A.M., THE REAL ESTATE WITH IMPROVEMENTS THEREON, LYING AND BEING SITUATE IN MONTGOMERY COUNTY, STATE OF VIRGINIA AND MORE PARTICULARLY DESCRIBED AS FOLLOWS:

BEING all those lots or parcels of land described as 1) Area on North Side of Rte. 621, being 156.805 acres, more or less, and 2) Area on South Side of Rte. 621, being 11.379 acres, more or less, for a total acreage of 168.184 acres, as shown and designated on a plat entitled "Plat Showing Existing Parcel containing 168.184 acres to be acquired by Taro Alexander Lawrence & Lindsey C. Lawrence from Rodney H. Duncan," dated February 22nd, 2018, drawn by Berkman Land Surveying, Inc., and designated as Job No. 18002, and of record in the Circuit Court Clerk's Office for Montgomery County, Virginia, as Instrument Number 2018001485. Tax Map# 005-A-4; Parcel#005577 Address: 4536 Craig Creek Road, Blacksburg, VA 24060

SALE WILL BE MADE SUBJECT TO ALL EXISTING EASEMENTS AND RESTRICTIVE COVENANTS AS THE SAME MAY LAWFULLY AFFECT THE REAL ESTATE.

TERMS OF SALE: CERTIFIED FUNDS OR CASHIER'S CHECK. A BIDDER'S DEPOSIT OF TEN PERCENT (10%) OF THE SALES PRICE, WITH FULL SETTLEMENT TO BE MADE WITHIN FIFTEEN (15) DAYS FROM DATE OF SALE. ADDITIONAL TERMS MAY BE ANNOUNCED AT THE TIME OF SALE. PURSUANT TO THE FEDERAL FAIR DEBT COLLECTION PRACTICES ACT, WE ADVISE YOU THAT THIS FIRM IS A DEBT COLLECTOR ATTEMPTING TO COLLECT THE INDEBTEDNESS REFERRED TO HEREIN AND ANY INFORMATION WE OBTAIN WILL BE USED FOR THAT PURPOSE.

PLACE OF SALE: FRONT OF THE MONTGOMERY COUNTY COURTHOUSE, 55 EAST MAIN STREET, CHRISTIANSBURG, VA 24073 DATE OF SALE: APRIL 29, 2026 TIME OF SALE: 10:00 AM

Daniel D. Hamrick, PC Substitute Trustee y: Daniel D. Hamrick, Agent FOR INFORMATION CONTACT: Daniel D. Hamrick, Agent for Daniel D. Hamrick, P.C., Substitute Trustee 104 South Franklin Street Christiansburg, VA 24073 (540) 382-0131

Legals - City of Salem

TRUSTEE'S SALE OF

2916 Bonlyn Circle, Roanoke, VA 24014 Tax Map No. 4190521

In execution of a Deed of Trust dated July 15, 2025, recorded in the Clerk's Office of the Circuit Court for the City of Roanoke, Virginia, as Instrument No. 250006243, the Trustee will offer the above-described property for sale to the highest bidder at public auction on April 29, 2026 at 10:30am, at the Roanoke City Circuit Court, 315 W. Church Ave., Roanoke, VA 24010. Being all of Lot 21, Block 5, according to the Map of Section 1 of Mill Mountain Estates, made by C.B. Malcom and Son, October 15, 1958, of record in the Clerk's Office of the Circuit Court (formerly Hustings Court) of the City of Roanoke, Virginia, and known as Tax Map No. 4190521. Date of Sale: April 29, 2026 at 10:30am at 315 W. Church Ave., Roanoke, VA 24010. Terms: CASH; a deposit in the form of certified funds in the amount of \$10,000 or 10% of the sale price, whichever is lower. Settlement within thirty (30) days of date of sale. Time is of the essence.

OPTIONS:

- All costs of conveyance, examination of title, recording charges, etc. will be at cost of purchaser with the exception of the grantor's tax. Neither the Trustee nor any other party guarantees or covenants to deliver or in any way to obtain possession of the premises for any third-party purchaser.
- The Trustee reserves the right to reject all bids, extend the time to receive bids or withdraw the property from sale at any time. In addition, should the Trustee be unable, for any reason, in its sole discretion, to convey title, the successful bidder's sole remedy in law or equity shall be the return of his deposit. Upon refund of the deposit, the sale shall be void and of no effect. Additional terms may be announced at the time of the sale. The Trustee will convey the above-described property to the purchaser(s) by Special Warranty deed at settlement and makes no additional representations or warranties of any kind regarding the title to said property. John K. Prillaman, Esq. Trustee

For Information Contact: John K. Prillaman, Esq. OPN Law, PLC 3140 Chaparral Drive, #200-C Roanoke, Virginia 24018 (540) 725-8194

ABC NOTICE

WAWA INC., trading as WAWA #6631, 1941 W Main Street, Salem, Salem City, VA 24153.

The above establishment is applying to the VIRGINIA ALCOHOLIC BEVERAGE CONTROL (ABC) AUTHORITY for an Off Premises Wine and Beer license to sell or manufacture alcoholic beverages.

JOHN M. POPLAWSI, VICE PRESIDENT
NOTE: Objections to the issuance of this license must be submitted to ABC no later than 30 days from the publishing date of the first of two required newspaper legal notices. Objections should be registered at www.abc.virginia.gov or 800-552-3200.

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 April 27, 2026, at 6:30 p.m., in Council Chambers of the City Hall, 114 North Broad Street, in the City of Salem, Virginia, will hold a public hearing pursuant to Virginia Codes section 15.2-1800B to consider granting an ingress/egress easement located on Tax Map #150-2-4 owned by the City of Salem. Questions concerning the proposed conveyance may be addressed to the office of the City Manager, City Hall, 114 North Broad Street, Salem, Virginia, at 540-375-3016. At said hearing, parties in interest and citizens shall have an opportunity to be heard relative to the said

Legals - City of Salem

request. THE COUNCIL OF THE CITY OF SALEM, VIRGINIA H. Robert Light Clerk of Salem City Council

IN THE CIRCUIT COURT OF BERKELEY COUNTY, WEST VIRGINIA

In re: The Adoption of: R.J.H. A minor To: Jessica Marie Updegraff Order of Publication The object of this suit is to terminate your parental rights and to obtain an adoption. It is hereby ordered that Jessica Marie Updegraff mother of R.J.H. serve upon Kelly Beck, Esq. attorney for Petitioner at 301 W. Burke St. Suite B Martinsburg, WV 25401 an answer or response, including any related objection you may have to Petitioner's Petition for adoption. A copy of the Petition for Adoption may be obtained by contacting Michelle R. Schoppert, the Circuit Clerk of Berkeley County, West Virginia. Further a hearing in the matter has been scheduled for the 11th day of May, 2026 at 11:00 a.m. in the Circuit Court of Berkeley County, West Virginia, 380 West South Street Martinsburg WV 25401 before the Honorable Steven Redding, Circuit Court Judge, and if you fail to appear and defend your rights within the time required, or fail to appear and defend your rights, if any, at the hearing at the above date and time set, your parental rights, if any may be forever terminated and you may not receive further notice of the adoption proceeding. Entered this 27th day of march, 2026 by the Clerk of Berkeley County, West Virginia. Michelle R. Schoppert, Circuit Clerk

Legals - Craig County

VIRGINIA: IN THE CIRCUIT COURT FOR THE COUNTY OF CRAIG

In Re: ESTATE OF DALLAS LEE FISHER, JR., deceased Case No.: 04SCWF210000050 SHWC CAUSE ORDER

It appearing that a report of the accounts of Magdliel Fisher, Administratrix of the Estate of Dallas Lee Fisher, Jr, deceased, and of the debts and demands against his estate has been filed in the Clerk's Office, and that six months have elapsed since the qualification, on motion of Magdliel Fisher, Administratrix, IT IS ORDERED that the creditors of, and all other persons interested in the above estate show cause, if they can, on the 27th day of April, 2026, at 11:00 a.m. before this Court at its courtroom, against payment of the debts of the estate in which they may be entitled, except such as should be reserved for payment of the remaining costs of administration. IT IS FURTHER ORDERED that the foregoing portion of this Order be published once a week for two successive weeks in NEW Castle Record, a newspaper published in Craig County, Enter this 30th day of March, 2026 Joel R. Branscom, Judge

I ask for this: Lindsey A. Coley (VSB N. 75551) COLEY LAW FIRM 16440 Booker T Washington Hwy Suite 304B Smith Mountain Lake, Virginia 24121 Telephone No: 540-407-9858 Fax: 540-675-4002 lindsey@coleylaw.legal

TRUSTEE'S SALE OF PROPERTY LOCATED AT: 4536 craig Creek Road, Blacksburg, VA 24060

CRAIG COUNTY TAX MAP NO. 117-A 10, PARCEL NO. 005577 IN EXECUTION OF A DEED OF TRUST DATED THE 25th DAY OF JULY, 2024, IN THE ORIGINAL PRINCIPAL BALANCE OF \$64,500.00, RECORDED IN THE CLERK'S OFFICE OF THE CIRCUIT COURT OF CRAIG COUNTY, VIRGINIA, AS INSTRUMENT NO. 240000471, DEFAULT HAVING BEEN MADE IN THE PAYMENT OF THE DEBT THEREIN SECURED AND BEING REQUIRED TO DO SO BY THE

Legals - Craig County

NOTEHOLDER, THE UNDERSIGNED SUBSTITUTE TRUSTEE, AFTER GIVING FOURTEEN (14) DAY NOTICE TO THE OWNER OF THE REAL ESTATE OF THE DATE, TIME, PLACE AND TERMS OF SALE, WILL OFFER FOR SALE AT PUBLIC AUCTION AT THE ENTRANCE OF THE CIRCUIT COURT OF CRAIG COUNTY, LOCATED AT: 108 COURT STREET, NEW CASTLE, VA 24127, ON THE 29TH DAY OF APRIL, 2026 AT 1:00 P.M., THE REAL ESTATE WITH IMPROVEMENTS THEREON, LYING AND BEING SITUATE IN CRAIG COUNTY, STATE OF VIRGINIA AND MORE PARTICULARLY DESCRIBED AS FOLLOWS:

BEING all those lots or parcels of land described as 1) Area on North Side of Rte. 621, being 156.805 acres, more or less, and 2) Area on South Side of Rte. 621, being 11.379 acres, more or less, for a total acreage of 168.184 acres, more or less, as shown and designated on a plat entitled "Plat Showing Existing Parcel containing 168.184 acres to be acquired by Taro Alexander Lawrence & Lindsey C. Lawrence from Rodney H. Duncan," dated February 22nd, 2018, drawn by Berkman Land Surveying, Inc., and designated as Job No. 18002, and of record in the Circuit Court Clerk's Office for Montgomery County, Virginia, as Instrument Number 2018001485. Tax Map# 117-A 10; Parcel#005677 Address: 4536 Craig Creek Road, Blacksburg, VA 24060 SALE WILL BE MADE SUBJECT TO ALL EXISTING EASEMENTS AND RESTRICTIVE COVENANTS AS THE SAME MAY LAWFULLY AFFECT THE REAL ESTATE.

TERMS OF SALE: CERTIFIED FUNDS OR CASHIER'S CHECK. A BIDDER'S DEPOSIT OF TEN PERCENT (10%) OF THE SALES PRICE, WITH FULL SETTLEMENT TO BE MADE WITHIN FIFTEEN (15) DAYS FROM DATE OF SALE. ADDITIONAL TERMS MAY BE ANNOUNCED AT THE TIME OF SALE.

PURSUANT TO THE FEDERAL FAIR DEBT COLLECTION PRACTICES ACT, WE ADVISE YOU THAT THIS FIRM IS A DEBT COLLECTOR ATTEMPTING TO COLLECT THE INDEBTEDNESS REFERRED TO HEREIN AND ANY INFORMATION WE OBTAIN WILL BE USED FOR THAT PURPOSE.

PLACE OF SALE: FRONT OF THE CRAIG COUNTY COURTHOUSE, 108 COURT STREET, NEW CASTLE, VA 24127 DATE OF SALE: APRIL 29, 2026 TIME OF SALE: 1:00 PM Daniel D. Hamrick, PC Substitute Trustee

FOR INFORMATION CONTACT: Daniel D. Hamrick, Agent for Daniel D. Hamrick, P.C., Substitute Trustee 104 South Franklin Street Christiansburg, VA 24073 (540) 382-0131

Legals - City of Radford

Public Notice is hereby given

that pursuant to VA State Code 15.2-1719 Radford City Police Department is advertising a list of found and unclaimed property which is currently being stored in our evidence room. If you have lost property and it matches the descriptions below, please call (540)731-3624 to identify and claim your property. Bicycles, Wallets, Backpacks, U.S. Currency, Cell Phones, Computers, Firearms, Flashlights, Chainsaws, Medical Equipment, Baby Strollers and Carriers, Tobacco Products, Hygienic products, Documents and Paperwork, Machetes, Knives, Personal Defense Devices, Keys, Purse, Jewelry, Coins, Cameras, Clothes, Radios, Electronics, Fishing Equipment, Construction Materials/ Equipment. You must show proof of ownership or provide a detailed description of your property. All unclaimed property will be disposed of after May 1, 2026.



Item #: 6.B.

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

MEETING DATE: April 27, 2026

AGENDA ITEM: **Roanoke Regional Airport Commission**
Presentation and approval of the Roanoke Regional Airport
Commission budget for Fiscal Year 2026-2027.

SUBMITTED BY: Chris Dorsey, City Manager

SUMMARY OF INFORMATION:

The Roanoke Regional Airport Commission (the Commission) was established on July 1, 1987, by legislative act of the Commonwealth of Virginia to own and operate the Roanoke Regional Airport (now the Roanoke-Blacksburg Regional Airport). The Commission is composed of six (6) members. The City of Salem joined the Commission effective July 1, 2020. One (1) member is appointed by the City of Salem. Two (2) members are appointed by Roanoke County and three (3) by Roanoke City. The County and the Cities are each responsible for their pro-rata share, based on population, of any year-end operating deficit or capital expenditures if any additional funding is required. The Commission is responsible for paying all outstanding debt. No subsidy has been required since inception.

In accordance with the requirements of the Commission contract as amended, the Roanoke Regional Airport Commission is required to submit its budget to the Salem City Council, Roanoke County Board of Supervisors, and the Roanoke City Council for approval. At its meeting on March 24, 2026, the Commission approved the attached budget for fiscal year 2026-2027 to be forwarded to the governing bodies of the three (3) localities.

You will note that no deficit is anticipated in the Operating Budget or the listed Capital Expenditures for Fiscal Year 2026- 2027. Therefore, no additional appropriations are being requested or anticipated from the City of Salem, County of Roanoke, or the City of Roanoke.

The Commission also adopted the attached capital expenditure budget program totaling over \$100,000 in cost and programmed for FY 2027 (Attachment II).

Mike Stewart, Executive Director of the Roanoke Regional Airport Commission, will

present the budget on behalf of the Commission during the City Council meeting and will be available to answer any questions that Council may have.

FISCAL IMPACT:

No funds from the City of Salem are requested or anticipated for the Fiscal Year 2026-2027 budget.

STAFF RECOMMENDATION:

Staff recommends approval of the Roanoke Regional Airport Commission budget for the Fiscal Year 2026-2027.

ATTACHMENTS:

1. RRAC Salem City Council FY 27 Budget Letter

ROANOKE REGIONAL AIRPORT COMMISSION

5202 Aviation Drive NW
Roanoke, VA 24012-1148
(540) 362-1999
flyroa.com



March 26, 2026

Honorable Mayor and Members
Salem City Council
% City Manager
PO Box 869
Salem, Virginia 24153

RE: Roanoke Regional Airport Commission Fiscal Year 2027 Budget and Proposed Capital Expenditures

Dear Mayor Turk and Members of Council:

In accordance with the Amended and Restated Contract dated July 01, 2020, between the Roanoke Regional Airport Commission (the "Commission") and the participating political subdivisions, the Commission hereby submits its Fiscal Year 2027 Operating Budget (Attachment I) for approval. This Budget was adopted by the Commission at its meeting on March 24, 2026. Additionally, a separate listing of Capital Expenditures planned in FY 2027 which are expected to exceed \$100,000 in cost and are intended to benefit five or more future accounting periods (Attachment II).

It is a pleasure to report that Roanoke-Blacksburg Airport is enjoying a very strong FY 2026, and you will note that no deficit is anticipated in the Operating Budget for FY 2027. Therefore, no additional appropriations are being requested from the City of Roanoke, the County of Roanoke, or the City of Salem. Formal approval of the Operating Budget and the Capital Expenditure List by resolution of each of the participating political subdivisions would be appreciated.

I would be pleased to respond to any questions or comments that you may have regarding the Commission budget at your Council meeting on April 27, 2026. On behalf of the Commission members and Executive team, thank you very much for your assistance and cooperation, as well as your continued support of Roanoke-Blacksburg Airport.

Regards,



Mike Stewart
President and Chief Executive Officer

Enclosures

cc: Chair and Members, Roanoke Regional Airport Commission
Eric Monday, Commission General Counsel
Chris Dorsey, City Manager
Jim Guynn, Salem City Attorney
Clerk, Salem City Council

ROANOKE REGIONAL AIRPORT COMMISSION

5202 Aviation Drive NW
Roanoke, VA 24012-1148
(540) 362-1999
flyroa.com



March 24, 2026

Honorable Chair and Members
Roanoke Regional Airport Commission

SUBJECT: Adopting FY 27 Budget

Preparation of the fiscal year 2027 budget has been prepared anticipating revenues would be consistent with projected FY 26 revenue in the upcoming fiscal year.

Staff has determined a 5% decrease landing fees, while all other fees for hold rooms, landing bridge fees, and ramp fees were not increased for the next budgeted year.

The effect of the above on revenue results in budgeted revenue of \$17.5M in FY 27. This has resulted in an increase in revenue of \$1.6M from the FY 26 budget. The increase is due to increase parking and general aviation revenue reflecting the new general aviation agreement.

Personnel expenses are budgeted to increase to remain relatively consistent with the FY 26 budget.

Overall operating expenses are budgeted to increase approximately 5% reflecting overall price increases while debt interest is expected to decrease due to the payoff of property that was purchased for future cargo expansion.

The result of the above is a budgeted net operating income of \$3.1M.

Pursuant to the Agreement between the Commission and the Cities of Roanoke and Salem and Roanoke County, this budget along with 2026-2027 capital projects will be submitted for approval. This submittal will occur as soon as practicable after the date of this meeting.

Respectfully submitted,



David S. Jeavons, CPA
Treasurer

Attachment

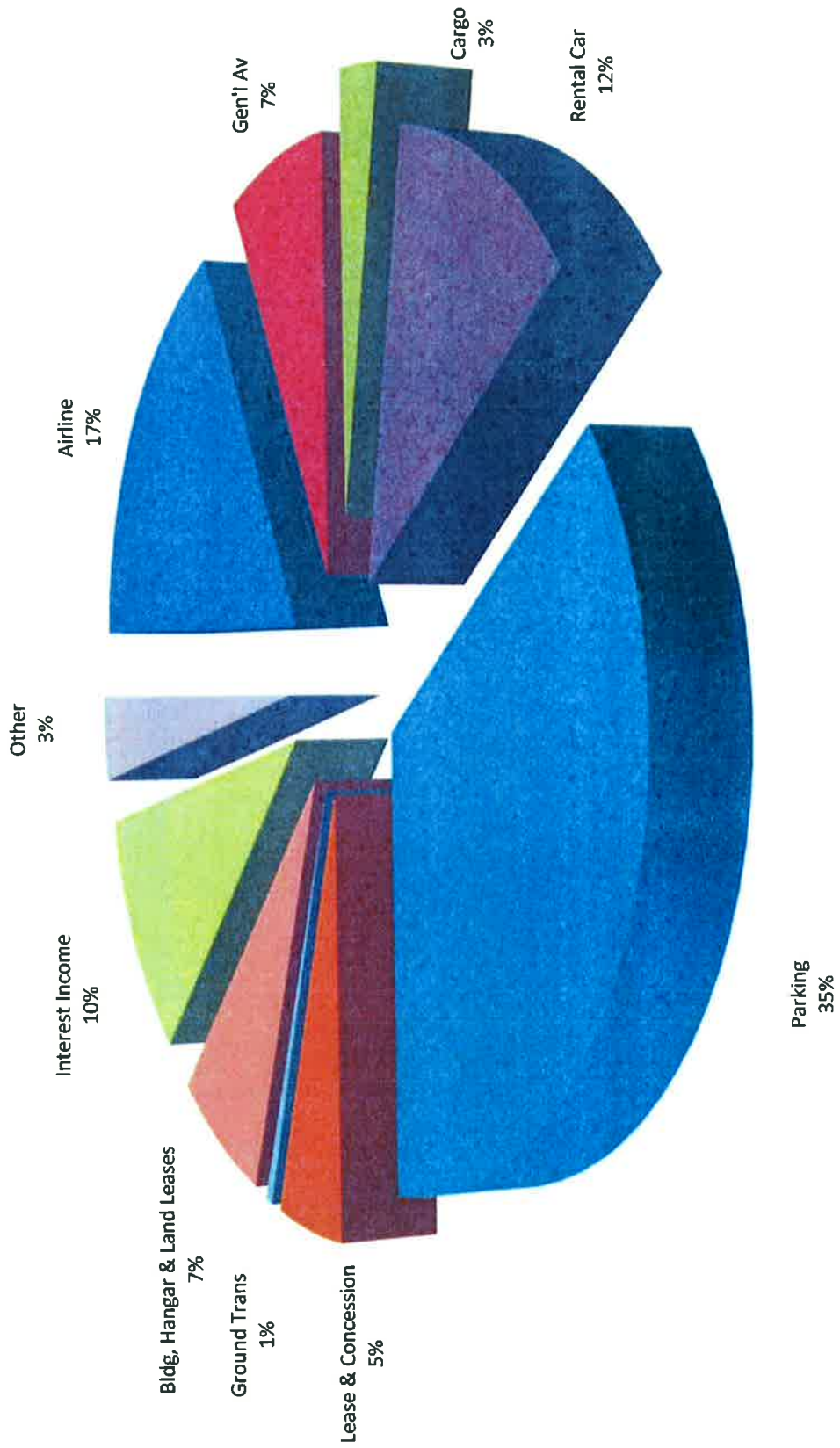
Roanoke Regional Airport Commission
Budget Executive Summary
Proposed Budget FY 27 vs. Actual Budget FY 26

	Actual Budget FY 26	Proposed Budget FY 27	\$ Change	% Change
<u>Operating Revenues</u>				
Airfield	1,686,000	1,702,000	16,000	1%
General Aviation	924,000	1,280,000	356,000	39%
Terminal Related	9,977,000	11,022,000	1,045,000	10%
Other Revenues	1,261,000	1,335,000	74,000	6%
Interest on Investments	1,741,000	1,769,000	28,000	2%
Gain/(Loss) on Sale of Assets	10,000	10,000	-	0%
State Funds	340,000	413,000	73,000	21%
Total Operating Revenues	15,939,000	17,531,000	1,592,000	10%
<u>Operations and Maintenance Expenses</u>				
Salaries, Wages and Benefits	9,277,898	9,171,000	(106,898)	-1%
Operating Expenditures	4,664,199	4,944,000	279,801	6%
Other Maintenance & Improvement Projects	83,200	93,000	9,800	12%
Debt Service - Interest	443,064	251,000	(192,064)	-43%
Total Operations and Maintenance Expenses	14,468,361	14,459,000	(9,361)	0%
Operating Net Income	1,470,639	3,072,000	1,601,361	109%
<u>Capital Revenues</u>				
Federal AIP Entitlements	4,417,800	4,286,437	(131,363)	-3%
Federal IJJA Entitlements	7,199,205	5,267,432	(1,931,773)	-27%
Federal Discretionary	-	6,163,563	6,163,563	100%
State Entitlements - Current	1,780,000	1,990,000	230,000	13%
State Entitlements - Prior Year	494,779	11,573,980	11,079,201	2239%
Passenger Facility Charges (PFC) -Current	235,000	-	(235,000)	-100%
Customer Facility Charges (CFC)	-	500,000	500,000	100%
Net Retained Earnings	526,000	8,539,588	8,013,588	1523%
Total Capital Revenues	14,632,784	38,321,000	23,688,216	162%
<u>Capital Expenses</u>				
Capital Projects	14,632,784	38,321,000	23,688,216	162%
Total Capital Projects	14,632,784	38,321,000	23,688,216	162%
PFC - Completed Projects	1,285,000	1,959,000	674,000	52%
<u>Customer Facility Charges</u>				
Revenues	781,000	784,000	3,001	0%
Expenses	35,957	40,000	4,043	11%
Debt Service - Interest - CONRAC	176,217	176,000	(217)	0%
CFC Net Income	604,783	608,000	3,218	1%
Cash Available for Debt Service (125% P + I)		1,062,000		

**ROANOKE REGIONAL AIRPORT COMMISSION
REVENUE PROJECTIONS
FISCAL YEAR 2027**

	Actual Revenues thru 12/31/25	2026 Projected Revenues	2026 Budgeted Revenues	2027 Proposed Budget Revenues	Percentage Change Increase (Decrease)
Airfield					
Commercial Carriers	663,675	1,264,858	1,191,000	1,225,000	2.9%
Cargo Carriers	173,545	347,710	347,000	330,000	-4.9%
Cargo Ramp Rental	71,617	143,234	148,000	147,000	-0.7%
Total Airfield	908,837	1,755,802	1,686,000	1,702,000	0.9%
General Aviation					
Building & Hangar Rental	279,394	559,886	179,000	564,000	215.1%
Land Revenue	138,461	276,948	275,000	277,000	0.7%
Fuel & Oil Sales	199,308	398,616	432,000	399,000	-7.6%
Landing Fees	16,890	33,779	31,000	34,000	9.7%
Ramp & Tie Down Fees	2,991	5,982	7,000	6,000	-14.3%
Total General Aviation	637,044	1,275,211	924,000	1,280,000	38.5%
Terminal Related					
Airline Terminal Rentals	909,303	1,818,607	1,799,000	1,817,000	1.0%
Rental Car Concession	1,050,526	2,136,687	2,016,000	2,120,000	5.2%
Other Lease & Concession Rentals	346,742	722,697	674,000	918,000	36.2%
Parking Lot	2,958,940	5,873,570	5,488,000	6,167,000	12.4%
Total Terminal Related	5,265,511	10,551,561	9,977,000	11,022,000	10.5%
Other Revenues					
Other Building Rentals	564,042	1,134,556	1,117,000	1,153,000	3.2%
Non-Aviation Land Rentals	113,239	173,455	125,000	173,000	38.4%
Other Fees and Miscellaneous Income	62,162	66,075	19,000	9,000	-52.6%
Total Other Revenues	739,443	1,374,085	1,261,000	1,335,000	5.9%
Non-Operating Revenues					
Interest on Investments	989,768	1,979,537	1,741,000	1,769,000	1.6%
Gain/(Loss) on Sale of Assets	-	-	10,000	10,000	0.0%
State Entitlement Grant Funds	87,961	264,459	340,000	413,000	21.5%
Total Non-Operating Revenues	1,077,730	2,243,995	2,091,000	2,192,000	5%
TOTAL REVENUES	8,628,565	17,200,654	15,939,000	17,531,000	10.0%

RRAC FY 27 Revenue Budget



ROANOKE REGIONAL AIRPORT COMMISSION OPERATING EXPENSE BUDGET FOR FY 27	Approved Budget FY 26	Proposed Budget FY 27	\$ Inc	% Inc
PERSONNEL SERVICES:				
REGULAR SALARIES	\$6,111,978	\$5,913,000	(\$198,978)	-3.3%
OVERTIME WAGES	\$106,008	\$86,000	(\$20,008)	-18.9%
HALF-TIME WAGES	\$25,901	\$12,000	(\$13,901)	-53.7%
DEFERRED COMPENSATION-ER MATCH	\$37,700	\$36,000	(\$1,700)	-4.5%
RETIREMENT	\$1,197,852	\$1,277,000	\$79,148	6.6%
FICA	\$474,240	\$468,000	(\$6,240)	-1.3%
HEALTH INSURANCE	\$1,089,609	\$1,146,000	\$56,391	5.2%
RETIREE HEALTH INSURANCE	\$8,000	\$14,000	\$6,000	75.0%
LIFE INSURANCE	\$77,832	\$69,000	(\$8,832)	-11.3%
LINE OF DUTY INSURANCE	\$5,472	\$10,000	\$4,528	82.7%
LONG TERM DISABILITY INSURANCE	\$18,523	\$17,000	(\$1,523)	-8.2%
PAID LEAVE	\$124,783	\$123,000	(\$1,783)	-1.4%
TOTAL PERSONNEL SERVICES	\$9,277,898	\$9,171,000	(\$106,898)	-1.2%
OPERATING EXPENSES:				
PROFESSIONAL SERVICES:				
FINANCIAL AUDIT	\$50,300	\$45,000	(\$5,300)	-10.5%
CONCESSIONS & INTERNAL AUDIT	\$10,000	\$20,000	\$10,000	100.0%
FINANCIAL CONSULTANTS	\$67,500	\$55,000	(\$12,500)	-18.5%
HR CONSULTANTS	\$19,000	\$5,000	(\$14,000)	-73.7%
TRAINING CONSULTANTS	\$9,500	\$10,000	\$500	5.3%
LEGAL SERVICES	\$0	\$0	\$0	0.0%
EMPLOYEE ASSISTANCE PROGRAM	\$750	\$1,000	\$250	33.3%
PASSENGER SURVEYS	\$0	\$1,000	\$1,000	0.0%
A & E FEES	\$90,000	\$55,000	(\$35,000)	-38.9%
EPA CONSULTANTS & TESTING	\$13,500	\$15,000	\$1,500	11.1%
INTERN PROGRAM	\$10,000	\$10,000	\$0	0.0%
OTHER PROFESSIONAL SERVICES	\$187,120	\$242,000	\$54,880	29.3%
IT SUPPORT SERVICES	\$243,905	\$177,000	(\$66,905)	-27.4%
TOTAL PROFESSIONAL SERVICES	\$701,575	\$636,000	(\$65,575)	-9.3%
ARFF SERVICES:				
DISASTER TRAINING	\$7,500	\$2,000	(\$5,500)	-73.3%
FOAM	\$2,000	\$0	(\$2,000)	-100.0%
TOTAL ARFF SERVICES	\$9,500	\$2,000	(\$7,500)	-78.9%

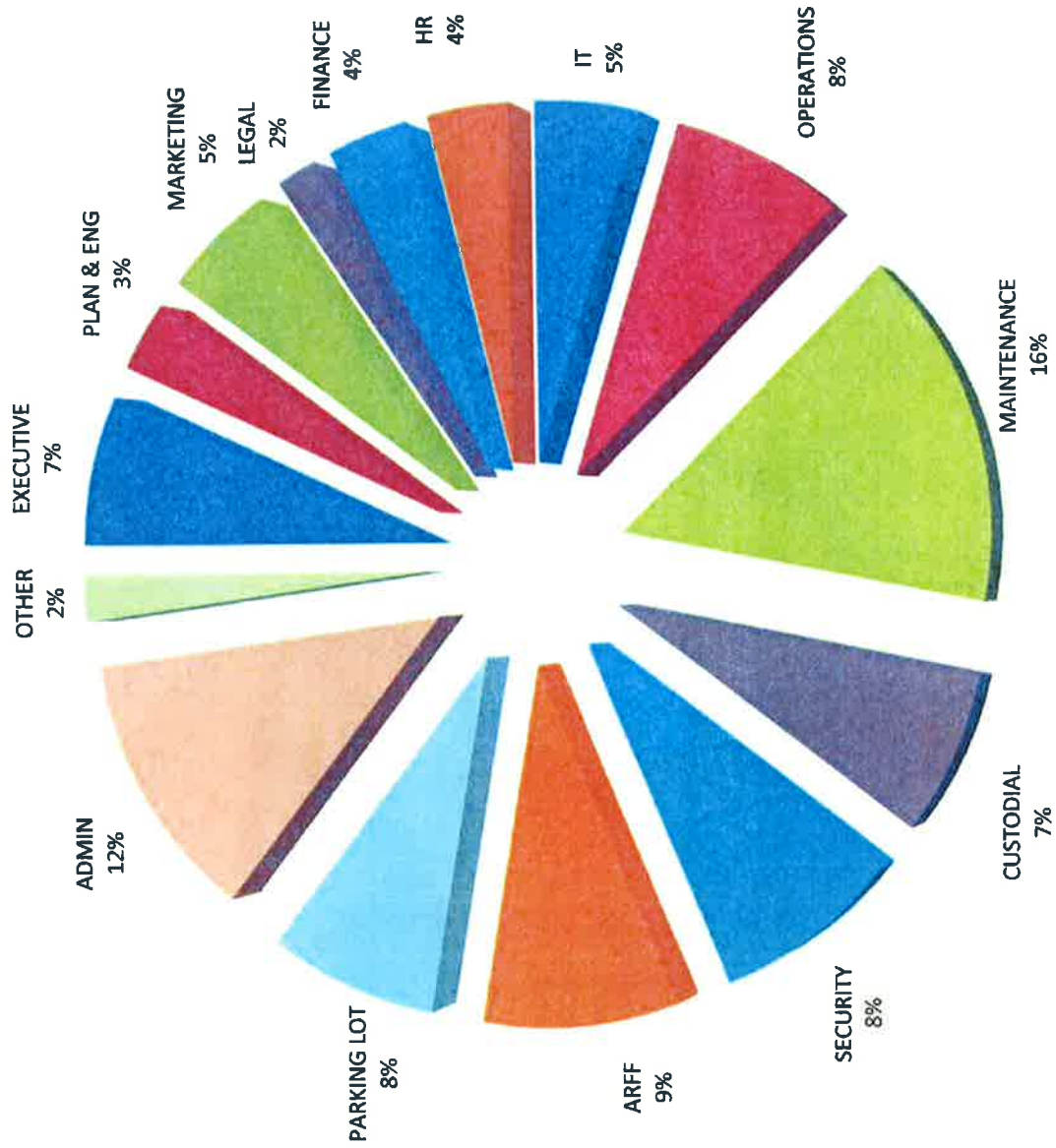
ROANOKE REGIONAL AIRPORT COMMISSION OPERATING EXPENSE BUDGET FOR FY 27	Approved Budget FY 26	Proposed Budget FY 27	\$ Inc	% Inc
ADMINISTRATIVE EXPENSE:				
FINGERPRINTING EXPENSES	\$8,000	\$8,000	\$0	0.0%
BIDS & LEGAL ADVERTISEMENTS	\$6,500	\$11,000	\$4,500	69.2%
POSTAGE AND EXPRESS MAIL	\$2,040	\$2,000	(\$40)	-2.0%
OFFICE SUPPLIES	\$20,535	\$18,000	(\$2,535)	-12.3%
COMPUTERS AND OTHER HARDWARE	\$32,885	\$25,000	(\$7,885)	-24.0%
SOFTWARE AND LICENSES	\$118,000	\$128,000	\$10,000	8.5%
FURNITURE AND OFFICE EQUIPMENT	\$10,000	\$0	(\$10,000)	100.0%
FOOD SERVICES	\$504	\$1,000	\$496	98.4%
OTHER ADMINISTRATIVE EXPENSE	\$208,752	\$152,000	(\$56,752)	-27.2%
RECORDS PRESERVATION	\$0	\$0	\$0	#DIV/0!
TOTAL ADMINISTRATIVE EXPENSE	\$407,215	\$345,000	(\$62,215)	-15.3%
DUES & SUBSCRIPTIONS:				
DUES MEMBERSHIPS & SUBSCRIPTIONS	\$52,875	\$50,000	(\$2,875)	-5.4%
TOTAL DUES & SUBSCRIPTIONS	\$52,875	\$50,000	(\$2,875)	-5.4%
EMPLOYEE PROGRAMS:				
EMPLOYMENT EXPENSE	\$5,000	\$0	(\$5,000)	-100.0%
EMPLOYEE TESTING	\$7,000	\$8,000	\$1,000	14.3%
SPECIAL EVENTS	\$12,004	\$14,000	\$1,996	16.6%
HR EMPLOYEE ACTIVITIES	\$2,500	\$3,000	\$500	20.0%
MILEAGE REIMBURSEMENT	\$0	\$0	\$0	0.0%
TUITION REIMBURSEMENT	\$2,500	\$2,000	(\$500)	-20.0%
UNIFORMS	\$66,500	\$62,000	(\$4,500)	-6.8%
EMPLOYEE AWARDS	\$6,950	\$8,000	\$1,050	15.1%
TRAINING & TRAVEL	\$115,300	\$115,000	(\$300)	-0.3%
WELLNESS PROGRAM	\$10,000	\$10,000	\$0	0.0%
TOTAL EMPLOYEE PROGRAMS	\$227,754	\$222,000	(\$5,754)	-2.5%
MARKETING & PROMOTIONS:				
PROMOTIONAL ADVERTISING	\$0	\$0	\$0	0.0%
PROMOTIONAL EVENTS	\$35,000	\$29,000	(\$6,000)	100.0%
GIVEAWAYS	\$2,500	\$10,000	\$7,500	100.0%
DATA SERVICES	\$26,450	\$21,000	(\$5,450)	-20.6%
AIR SERVICE DEVELOPMENT	\$75,000	\$75,000	\$0	0.0%
AIR SERVICE MARKETING SUPPORT	\$75,000	\$40,000	(\$35,000)	-46.7%
AIR SERVICE TRAVEL	\$0	\$5,000	\$5,000	0.0%
WEBSITE	\$93,480	\$67,000	(\$26,480)	-28.3%
OTHER MARKETING & PROMOTIONS	\$40,000	\$120,000	\$80,000	200.0%
MARKETING CAMPAIGN	\$215,000	\$154,000	(\$61,000)	-28.4%
VOLUNTEER PROGRAM	\$500	\$1,000	\$500	100.0%
TOTAL MARKETING & PROMOTIONS	\$562,930	\$522,000	(\$40,930)	-7.3%

ROANOKE REGIONAL AIRPORT COMMISSION OPERATING EXPENSE BUDGET FOR FY 27	Approved Budget FY 26	Proposed Budget FY 27	\$ Inc	% Inc
UTILITIES:				
TELEPHONE AND WIRELESS SERVICES	\$37,836	\$46,000	\$8,164	21.6%
COMMUNICATIONS SERVICES	\$480	\$8,000	\$7,520	1566.3%
ELECTRICITY	\$545,352	\$525,000	(\$20,352)	-3.7%
NATURAL GAS	\$143,475	\$175,000	\$31,525	22.0%
WATER & SEWER	\$87,274	\$93,000	\$5,726	6.6%
STORMWATER Facilities R & M	\$2,800	\$3,000	\$200	7.1%
STORMWATER UTILITY FEE	\$274,985	\$295,000	\$20,015	7.3%
Real Estate Tax/LeaseHold	\$2,352	\$0	(\$2,352)	-100.0%
TOTAL UTILITIES	\$1,094,555	\$1,145,000	\$50,445	4.6%
FACILITIES MAINTENANCE:				
HVAC MAINTENANCE	\$83,000	\$130,000	\$47,000	56.6%
FACILITY MANAGEMENT SYSTEM MAINTENANCE	\$47,600	\$49,000	\$1,400	2.9%
FIRE SPRINKLER SYSTEM MAINTENANCE	\$8,000	\$12,000	\$4,000	50.0%
FIRE ALARM SYSTEM MAINTENANCE	\$5,500	\$5,000	(\$500)	-9.1%
ELEVATOR / ESCALATOR MAINTENANCE	\$27,500	\$33,000	\$5,500	20.0%
AUTOMATIC DOOR MAINTENANCE	\$7,460	\$8,000	\$540	7.2%
LOADING BRIDGE MAINTENANCE	\$9,500	\$36,000	\$26,500	278.9%
BAGGAGE SYSTEM MAINTENANCE	\$10,000	\$10,000	\$0	0.0%
SECURITY ACCESS SYSTEM MAINTENANCE	\$3,500	\$4,000	\$500	14.3%
BUILDING REPAIR & REPLACEMENT	\$65,108	\$75,000	\$9,892	15.2%
EMERGENCY GENERATOR MAINTENANCE	\$7,250	\$16,000	\$8,750	120.7%
PEST CONTROL	\$2,050	\$3,000	\$950	46.3%
WINDOW & PANEL CLEANING	\$15,000	\$15,000	\$0	0.0%
WALL COVERINGS AND PAINTING	\$750	\$2,000	\$1,250	166.7%
TERMINAL LIGHTING	\$3,000	\$3,000	\$0	0.0%
TOTAL FACILITIES MAINTENANCE	\$295,218	\$401,000	\$105,782	35.8%
FUEL:				
AUTO FUEL	\$26,000	\$29,000	\$3,000	11.5%
DIESEL FUEL	\$14,000	\$36,000	\$22,000	157.1%
TOTAL FUEL	\$40,000	\$65,000	\$25,000	62.5%
EQUIPMENT MAINTENANCE:				
VEHICLE MAINTENANCE	\$12,000	\$15,000	\$3,000	25.0%
SHUTTLE BUS MAINTENANCE	\$1,000	\$2,000	\$1,000	100.0%
TRACTOR & MOWER MAINTENANCE	\$9,000	\$12,000	\$3,000	33.3%
ARFF VEHICLE MAINTENANCE	\$41,183	\$40,000	(\$1,183)	-2.9%
SNOW REMOVAL EQUIPMENT MAINTENANCE	\$62,000	\$65,000	\$3,000	4.8%
RADIO REPAIR & REPLACEMENT	\$25,300	\$40,000	\$14,700	58.1%
CUSTODIAL EQUIPMENT REPAIR / REPLACE	\$10,000	\$15,000	\$5,000	50.0%
TELEPHONE SYSTEM MAINTENANCE	\$1,400	\$7,000	\$5,600	400.0%
COPIER MAINTENANCE	\$8,500	\$10,000	\$1,500	17.6%
OFFICE EQUIPMENT MAINTENANCE	\$0	\$2,000	\$2,000	100.0%
OTHER EQUIPMENT MAINTENANCE	\$8,200	\$17,000	\$8,800	107.3%
TOTAL EQUIPMENT MAINTENANCE	\$178,583	\$225,000	\$46,417	26.0%

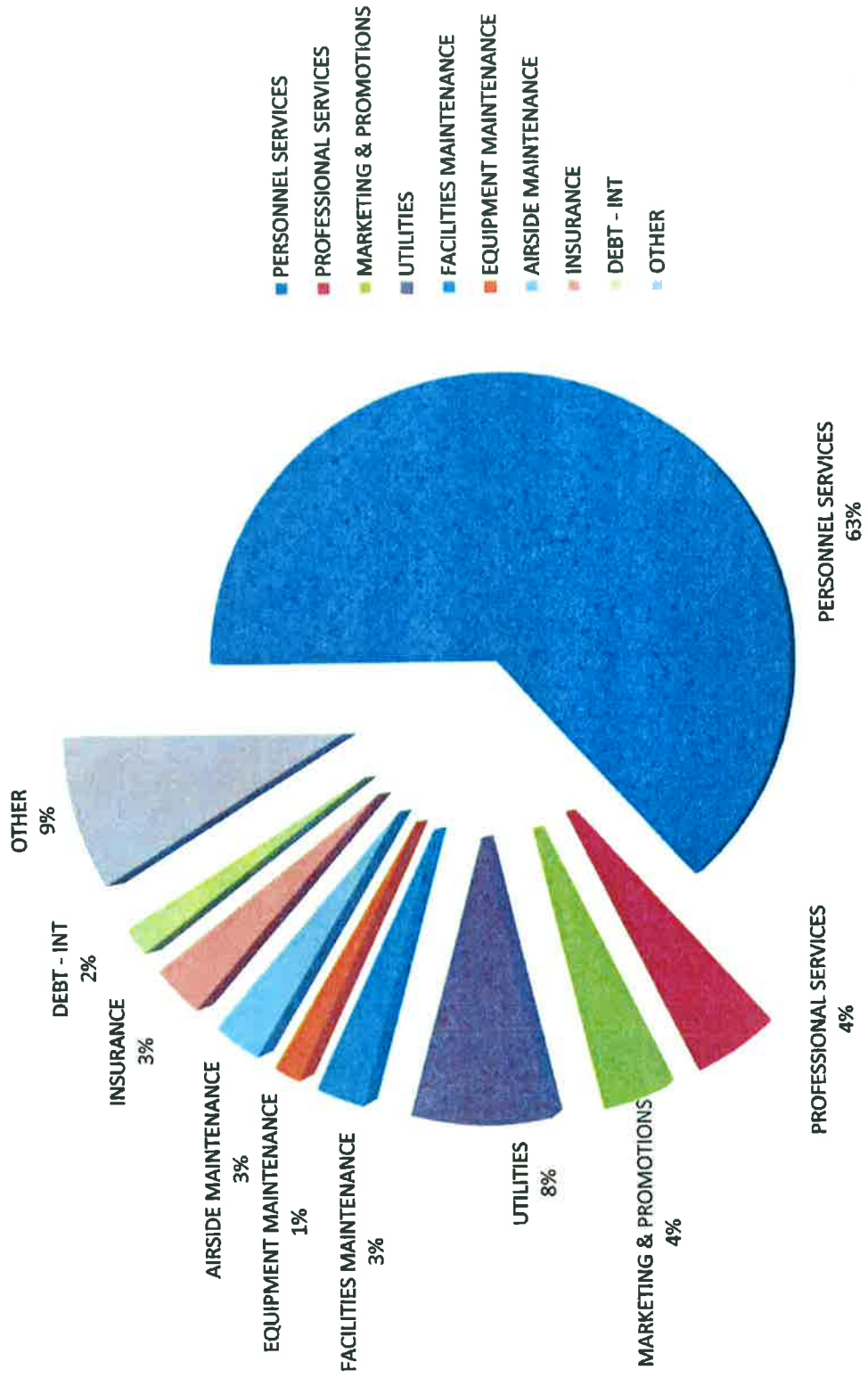
ROANOKE REGIONAL AIRPORT COMMISSION OPERATING EXPENSE BUDGET FOR FY 27	Approved Budget FY 26	Proposed Budget FY 27	\$ Inc	% Inc
AIRSIDE MAINTENANCE:				
WILDLIFE MANAGEMENT	\$16,500	\$17,000	\$500	3.0%
TRASH REMOVAL	\$24,950	\$31,000	\$6,050	24.2%
RECYCLE PROGRAM	\$1,500	\$2,000	\$500	33.3%
AIRFIELD TURF MAINT	\$500	\$2,000	\$1,500	300.0%
TREES & SHRUBS	\$5,500	\$9,000	\$3,500	63.6%
SNOW REMOVAL	\$45,000	\$172,000	\$127,000	282.2%
PAVEMENT MARKING	\$90,000	\$72,000	(\$18,000)	-20.0%
FRICTION TESTING	\$0	\$0	\$0	100.0%
CRACK SEALING	\$6,000	\$1,000	(\$5,000)	-83.3%
FENCING	\$5,000	\$5,000	\$0	0.0%
TUNNEL MAINTENANCE	\$12,500	\$13,000	\$500	4.0%
HAZARDOUS WASTE REMOVAL	\$35,500	\$30,000	(\$5,500)	-15.5%
AIRFIELD LIGHTING & SIGNAGE	\$10,000	\$11,000	\$1,000	10.0%
OUTSIDE LIGHTING	\$3,500	\$6,000	\$2,500	71.4%
WEED CONTROL	\$5,000	\$9,000	\$4,000	80.0%
EMAS MAINTENANCE	\$15,000	\$15,000	\$0	0.0%
AIRFIELD REPAIR	\$4,000	\$15,000	\$11,000	275.0%
ROAD REPAIR/PARKING LOT REPAIR	\$4,500	\$5,000	\$500	11.1%
TOTAL AIRSIDE MAINTENANCE	\$284,950	\$415,000	\$130,050	45.6%
SUPPLIES:				
HOUSEKEEPING SUPPLIES	\$74,500	\$77,000	\$2,500	3.4%
FIREARMS	\$0	\$7,000	\$7,000	100.0%
VEHICLE SUPPLIES	\$13,145	\$4,000	(\$9,145)	-69.6%
SUPPLIES	\$18,550	\$36,000	\$17,450	94.1%
WILDLIFE MANAGEMENT SUPPLIES	\$4,750	\$7,000	\$2,250	47.4%
FLAGS	\$500	\$1,000	\$500	100.0%
FIRST AID SUPPLIES	\$5,000	\$5,000	\$0	0.0%
SAFETY SUPPLIES	\$5,650	\$5,000	(\$650)	-11.5%
SIGNS	\$6,000	\$23,000	\$17,000	283.3%
TOOLS	\$22,500	\$26,000	\$3,500	15.6%
TOTAL SUPPLIES	\$150,595	\$191,000	\$40,405	26.8%
CHEMICALS:				
DRY DE-ICER	\$12,500	\$15,000	\$2,500	20.0%
LIQUID DE-ICING FLUID	\$43,500	\$52,000	\$8,500	19.5%
TOTAL CHEMICALS	\$56,000	\$67,000	\$11,000	19.6%
EQUIPMENT RENTAL:				
EQUIPMENT RENTAL	\$8,000	\$8,000	\$0	0.0%
TOTAL EQUIPMENT RENTAL	\$8,000	\$8,000	\$0	0.0%
INSURANCE:				
LIABILITY INSURANCE	\$108,900	\$106,000	(\$2,900)	-2.7%
PROPERTY INSURANCE	\$216,000	\$225,000	\$9,000	4.2%
VEHICLE INSURANCE	\$29,100	\$30,000	\$900	3.1%
PUBLIC OFFICIALS LIABILITY	\$31,800	\$32,000	\$200	0.6%
WORKER COMPENSATION	\$36,000	\$57,000	\$21,000	58.3%
TOTAL INSURANCE	\$421,800	\$450,000	\$28,200	6.7%

ROANOKE REGIONAL AIRPORT COMMISSION OPERATING EXPENSE BUDGET FOR FY 27	Approved Budget FY 26	Proposed Budget FY 27	\$ Inc	% Inc
OPERATING CONTINGENCY	\$250,000	\$250,000	\$0	0.0%
TOTAL OPERATING EXPENSES	\$4,741,551	\$4,994,000	\$252,449	5.3%
TOTAL PERSONNEL AND OPERATING EXPENSES	\$14,019,449	\$14,165,000	\$145,551	1.0%
OTHER MAINTENANCE & IMPROVEMENTS PROJECTS				
OTHER PROJECTS	\$10,000	\$26,000	\$16,000	160.0%
FURNITURE	\$0	\$0	\$0	0.0%
TRACTORS & MOWERS	\$15,000	\$10,000	(\$5,000)	-33.3%
VEHICLES & EQUIPMENT	\$58,200	\$29,000	(\$29,200)	-50.2%
TOTAL OTHER MAINTENANCE & IMPROVE PROJECTS	\$83,200	\$65,000	(\$18,200)	-21.9%
DEBT SERVICE INTEREST	\$619,281	\$251,000	(\$368,281)	-59.5%
TOTAL OPERATING EXPENSES	\$14,721,930	\$14,481,000	(\$240,930)	-1.6%
TOTAL DEBT SERVICE - PRINCIPAL & INTEREST	\$741,062	\$850,000	\$108,938	14.7%

RRAC FY 27 Operating Budget By Department



RRAC FY 26
Operating Budget
By Function



ROANOKE REGIONAL AIRPORT COMMISSION

5202 Aviation Drive NW
Roanoke, VA 24012-1148
(540) 362-1999
flyroa.com



March 24, 2026

Honorable Chair and Members
Roanoke Regional Airport Commission

SUBJECT: FY 2027 Capital Improvement Program

Dear Commission Members:

The Proposed Capital Improvement Program for FY 2027 includes projects estimated at \$38,321,000. This Program reflects refining the scope of the Terminal Expansion and Security Screening Checkpoint Relocation project, as this work is instrumental in the future growth and success of ROA and the region.

Efforts to secure additional funding for the Terminal through legislative appropriations from the Commonwealth during this legislative session have been unsuccessful. However, staff continue to work closely with our representatives and delegates and advocate for these projects that are regionally impactful and transformative.

In January, ROA submitted for a U.S. Department of Transportation Infrastructure Investment and Jobs Act Airport Terminal Program grant. We understand that the Federal Government received \$7B in requests through the application process and has \$1B to award. ROA is awaiting response to this application.

The breakdown of funds planned to cover project costs include \$4,286,437, \$5,267,432, and \$6,163,563 in Federal Airport Improvement Program (AIP), Infrastructure Investment and Jobs Act (IIJA), and AIP Discretionary Funds, respectively, \$13,563,980 in State Entitlement Funds, \$500,000 in Customer Facility Charge Funds and \$8,539,588 in Commission Funds.

Prior to submitting these projects to both the Federal Aviation Administration and the Virginia Department of Aviation for possible funding consideration, Commission review is required for capital projects estimated at \$100,000 or greater.

Pursuant to the Agreement between the Commission and the Cities of Roanoke and Salem, and the County of Roanoke, the projects listed in Attachment I will also be submitted to the aforementioned Cities and County for approval along with the FY 2027 Operating and Capital Purchase Budget.

Respectfully submitted,

A handwritten signature in blue ink that reads "David S. Jeavons". The signature is fluid and cursive, written in a professional style.

David S. Jeavons, CPA
Treasurer

**ATTACHMENT I
Capital Expenditures**

(For projects expected to exceed \$100,000 in cost and programmed for FY 2027)

I. Projects:

A. Rehabilitation of Runway 6-24 Construction – Phase 1

1. Description: Rehabilitation of the main runway for ROA. Includes mill and overlay and paving to meet minimum standards and pavement maintenance requirements. Strengthening of pavement on the RWY 6 end and the addition of critical runaway centerline lights. ROA seeks state and federal support for the centerline lights but if support is unavailable, it is recommended that local funds be used for this purpose.
2. Estimated Cost: \$11,000,000 Phase 1
3. Anticipated Funding Sources:
 - a. FAA AIP Entitlements: \$4,286,437
 - b. FAA AIP Discretionary: \$6,163,563
 - c. State Entitlements: \$550,000

B. Terminal Improvements –

a. Contract & Construction Administration

1. Description: Professional design services related to the construction phase of the project, including review of all applicable submissions, permitting, commissioning, worksite supervision, and third-party inspections.
2. Estimated Cost: \$2,400,000
3. Anticipated Funding Sources:
 - a. FAA IIJA Entitlements: \$2,160,000
 - b. State Entitlements: \$240,000

b. Construction

1. Description: Terminal renovations including the Security Checkpoint relocation; Terminal Roof EPDM Replacement; Gate 1 Passenger Boarding Bridge prep work; Concourse remodel; concourse windows replacement; evaluation and Design of Plaza ADA Remediation; and new PA System.
2. Estimated cost:
 - a. Security Checkpoint relocation: \$18,000,000
 - b. Terminal Roof EPDM replacement: \$3,271,000
 - c. Gate 1 Passenger Bridge Prep work: \$1,500,000
 - d. Concourse remodel: \$1,000,000
 - e. Concourse window repair: \$150,000
 - f. Plaza ADA Remediation: \$200,000
 - g. New PA System: \$100,000
3. Anticipated Funding
 - a. FAA IIJA Entitlements: \$3,107,432
 - b. State Entitlements: \$12,613,980
 - c. Commission Funds: \$8,499,588

C. Design - Rental Car Return Lot

1. Description: The rental car return lot circulation and distribution pattern needs improvement. The design phase will involve development of Construction Documents for an expanded parking lot with improved and expanded vehicle drop-off area, dedicated exit lanes, a covered canopy that extends into the parking area for improved customer experience at drop off and pick-up. Construction will be funded in 2028.
2. Estimated Cost: \$500,000
3. Anticipated Funding Source:
 - a. CFC Funds: \$500,000

D. Obstruction Removal

1. Description: As a follow up to 2026 Obstruction Study, this project entails removal of man-made or natural structures that may penetrate the protected airspace surfaces at ROA.
2. Estimated Cost: \$200,000
3. Anticipated Funding Sources:
 - a. State entitlements: \$160,000
 - b. Local Funds: \$40,000

II. Anticipated Funding Sources:

Federal AIP Entitlements	\$ 4,286,437
Federal IIJA Grant Funds	\$ 5,267,432
Federal AIP Discretionary	\$ 6,163,563
State Entitlements:	\$13,563,980
CFC Funds	\$ 500,000
Commission Capital Funds	<u>\$ 8,539,588</u>
Estimated Total Funding	<u>\$38,321,000</u>



Item #: 6.C.

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

MEETING DATE: April 27, 2026

AGENDA ITEM: **Roanoke Valley Resource Authority Budget**
Presentation and approval of the Roanoke Valley Resource
Authority (RVRA) budget for Fiscal Year 2026-2027.

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 2026-2027 budget was approved by the RVRA Board on April 1, 2026.

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 2026-2027 RVRA budget includes a \$1.75/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 2026-2027.

ATTACHMENTS:

1. RVRA APPROVED FY27 BUDGET 04.01.26

ROANOKE VALLEY RESOURCE AUTHORITY

FY 2026-27
ANNUAL
OPERATING &
RESERVES



SMITH GAP LANDFILL

ROANOKE VALLEY RESOURCE AUTHORITY

2026-27 OPERATING BUDGET



SALEM TRANSFER STATION

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* Reserves		26-27
Tipping Fee Breakdown		28

REVENUE	2026-2027		
Disposal Fees	\$ 18,633,470		
Interest Income	\$ 250,000		
Sale of Recyclable Material	\$ 50,000		
Miscellaneous - Mulch	\$ 25,000		
Miscellaneous Sales	\$ 35,000		
RNG Revenue	\$ 831,289		
		Total	\$ 19,824,759

EXPENSES			
Personnel			
Administrative	\$ 1,161,000		
Tinker Creek Transfer Station	\$ 1,241,572		
Salem Transfer Station	\$ 732,208		
Smith Gap Landfill	\$ 1,329,895		
Totals			\$ 4,464,675
Operating			
Administrative	\$ 1,135,427		
Tinker Creek Transfer Station	\$ 3,616,962		
Salem Transfer Station	\$ 2,345,582		
Smith Gap Landfill	\$ 3,125,562		
Totals			\$ 10,223,533

RESERVES			
Administrative	\$ 56,642		
Tinker Creek Transfer Station	\$ 145,000		
Salem Transfer Station	\$ 195,000		
Smith Gap Landfill	\$ 2,840,444		
Totals			\$ 3,237,086

DEBT SERVICE			
	Principal	\$ 1,272,451	
	Interest	\$ 627,014	
Totals		\$ 1,899,465	\$ 1,899,465

TOTALS			
Administrative	\$ 2,353,069		
Tinker Creek Transfer Station	\$ 5,003,534		
Salem Transfer Station	\$ 3,272,790		
Smith Gap Landfill	\$ 7,295,901		
Debt Service	\$ 1,899,465		
		Total	\$ 19,824,759

SUMMARY

	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
REVENUE						
Disposal Fees	\$14,681,825	\$14,651,255	\$15,688,893	\$ 16,469,590	\$ 17,950,445	\$18,633,470
Interest Income	\$ 50,000	\$ 5,000	\$ 100,000	\$ 150,000	\$ 200,000	\$ 250,000
Sale of Recyclable Material	\$ 68,000	\$ 125,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Mulch sales	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 25,000
Miscellaneous	\$ 24,900	\$ 24,900	\$ 24,900	\$ 30,000	\$ 35,000	\$ 35,000
RNG Revenue	\$ -	\$ -	\$ -	\$ -	\$ 831,289	\$ 831,289
TOTAL	\$14,874,725	\$14,856,155	\$15,913,793	\$ 16,749,590	\$ 19,116,734	\$19,824,759
EXPENSES						
Personnel	\$ 3,332,196	\$ 3,519,781	\$ 3,717,368	\$ 3,838,743	\$ 4,104,736	\$ 4,464,675
Operating	\$ 6,635,818	\$ 7,110,754	\$ 8,074,125	\$ 9,342,083	\$ 10,345,910	\$10,223,533
Transfer to Reserves	\$ 3,122,725	\$ 2,326,674	\$ 2,221,753	\$ 1,667,650	\$ 2,770,313	\$ 3,237,086
Debt Service	\$ 1,783,986	\$ 1,898,946	\$ 1,900,547	\$ 1,901,114	\$ 1,895,775	\$ 1,899,465
TOTAL	\$14,874,725	\$14,856,155	\$15,913,793	\$ 16,749,590	\$ 19,116,734	\$19,824,759
DISPOSAL FEES						
Municipal \$ per ton	53.50	55.00	55.00	56.50	58.00	59.75
Private \$ per ton	62.75	64.50	65.75	67.50	69.50	71.50
% INCREASE in expenses	18.1%	-0.1%	7.1%	5.3%	14.1%	3.7%

2026-2027 BUDGET

REVENUES

CODE	DESCRIPTION	FY24-25 Actual	FY25-26 Budget	FY25-26 6 Month Actuals	FY26-27 Budget	JUSTIFICATION
9202	Total Tipping Fees	\$18,232,536	\$17,950,445	\$9,986,184	\$18,633,470	Based on tonnage receipts of : 324,700 Municipal 97,200 tons \$ 5,989,650 Commercial 55,000 tons \$ 3,955,475 Private 45,000 tons \$ 3,484,500 Residential 11,500 tons \$ 734,625 Contracted MSW 116,000 tons \$ 4,469,220 Total \$ 18,633,470
15100	Interest Income	\$ 465,173	\$ 200,000	\$ 204,882	\$ 250,000	Operating \$ 250,000
16916	Sale of Recyclable Material	\$ 48,559	\$ 50,000	\$ 27,245	\$ 50,000	Sale of Recyclable Scrap Metal & Miscellaneous
18100	Miscellaneous Revenue	\$ 203,167	\$ 35,000	\$ 58,265	\$ 35,000	MVP Annual Easement Fee \$ 35,000
18120	Mulch Revenue	\$ 45,991	\$ 50,000	\$ 16,241	\$ 25,000	Mulch Sales
18118	RNG Revenue	\$ 69,274	\$ 831,289	\$ 415,644	\$ 831,289	Renewable Natural Gas
	TOTAL REVENUE	\$ 19,064,700	\$19,116,734	\$ 10,708,461	\$19,824,759	

TIPPING FEES

CODE	DESCRIPTION	FY25-26 Budget	FY26-27 Budget	JUSTIFICATION
16906	City of Roanoke	\$ 2,506,850	\$ 2,581,500	Municipal Waste 41,000 tons @ 59.75 \$ 2,449,750 Wood Waste 2,900 tons @ 40 \$ 116,000 Tires 60 tons @ 255 \$ 15,300 90 mixed @ 5 \$ 450 City of Roanoke Total \$ 2,581,500
16907	County of Roanoke	\$ 2,190,200	\$ 2,255,950	Municipal Waste 37,000 tons @ 59.75 \$ 2,210,750 Wood Waste 1,000 tons @ 40 \$ 40,000 Tires 20 tons @ 255 \$ 5,100 20 mixed @ 5 \$ 100 County of Roanoke Total \$ 2,255,950
16908	Town of Vinton	\$ 190,475	\$ 196,200	Municipal Waste 3,200 tons @ 59.75 \$ 191,200 Wood Waste 125 tons @ 40 \$ 5,000 Tires - tons @ 255 \$ - - mixed @ 5 \$ - Town of Vinton Total \$ 196,200
16911	City Of Salem	\$ 928,000	\$ 956,000	Municipal Waste 16,000 tons @ 59.75 \$ 956,000 Wood Waste - tons @ 40 \$ - Tires - tons @ 255 \$ - - mixed @ 5 \$ - City of Salem Total \$ 956,000

2026-2027 BUDGET

TIPPING FEES

CODE	DESCRIPTION	FY25-26 Budget	FY26-27 Budget	JUSTIFICATION
16914	Commercial	\$ 4,053,175	\$ 3,955,475	Commercial Waste 55,000 tons @ 71.50 \$ 3,932,500 Wood Waste 400 tons @ 40 \$ 16,000 Tires 20 tons @ 255 \$ 5,100 375 mixed @ 5 \$ 1,875 Commercial Total \$ 3,955,475
16920	Contracted Municipal Solid Waste	\$ 4,189,620	\$ 4,469,220	Contracted MSW 65,000 CW tons @ 30.72 \$ 1,996,800 30,000 BFI tons @ 60.91 \$ 1,827,300 21,000 AICo tons @ 30.72 \$ 645,120 Contracted MSW \$ 4,469,220
16915	Private	\$ 3,179,625	\$ 3,484,500	Private Waste 45,000 tons @ 71.50 \$ 3,217,500 Wood Waste 4,000 tons @ 40 \$ 160,000 Tires 400 tons @ 255 \$ 102,000 1,000 mixed @ 5 \$ 5,000 Private Total \$ 3,484,500
16917	Residential	\$ 712,500	\$ 734,625	Residential Waste Based on Uniform Disposal Allocation City of Roanoke 43.5% \$ 319,562 County of Roanoke 41.7% \$ 306,339 Town of Vinton 3.6% \$ 26,446 City of Salem 11.2% \$ 82,278 Household 11,500 Tons @ 59.75 \$ 687,125 Wood Waste 1,000 Tons @ 40 \$ 40,000 Tires 1,500 Tires @ 5 \$ 7,500 Residential Total \$ 734,625
	TOTAL TIPPING FEES	\$ 17,950,445	\$ 18,633,470	

CODE	DESCRIPTION	FY24-25 Actual	FY25-26 Budget	FY25-26 6 Month Actuals	FY26-27 Budget	JUSTIFICATION
101010	Salaries	\$2,343,206	\$2,570,067	\$ 1,199,719	\$2,764,153	Salaries for 41 employees
101015	Overtime	\$ 200,588	\$ 125,000	\$ 87,246	\$ 155,000	Extra work required on Saturdays, Weekdays & Holidays
101020	Part - time	\$ 140,141	\$ 120,000	\$ 58,452	\$ 135,000	Operations, Buildings, and Grounds Maintenance
202100	F.I.C.A.	\$ 199,146	\$ 215,353	\$ 101,287	\$ 233,643	7.65% of salaries, overtime, part time
202200	Retirement - VRS	\$ 424,953	\$ 487,028	\$ 226,988	\$ 523,807	18.95% of salaries 41 employees \$ 2,764,153
202840	Def. Comp. Match	\$ 8,617	\$ 12,250	\$ 3,933	\$ 9,050	Deferred Compensation Match
202300	Group Health Insurance	\$ 330,026	\$ 385,323	\$ 208,989	\$ 430,872	32 participating employees 10.0% Annual \$ Single 19 \$ 185,316 Em&Sp 5 \$ 79,434 Family 6 \$ 119,755 Em&Minor 2 \$ 24,867 HRA \$ 21,500
202310	Group Dental Insurance	\$ 12,539	\$ 13,383	\$ 6,700	\$ 14,300	Selected Dental Coverage
202400	Life Insurance - VRS	\$ 27,446	\$ 34,439	\$ 14,673	\$ 37,042	1.34% of salaries 41 employees \$ 2,764,153
202500	Long Term Dis. Ins.	\$ 8,040	\$ 7,582	\$ 4,473	\$ 8,154	0.59% salaries RVRA pays 50% \$9,622
202510	Short Term Dis. Ins.	\$ 383	\$ 500	\$ 180	\$ 400	RVRA pays 100%
202700	Workers' Comp. Ins.	\$ 39,964	\$ 45,108	\$ 43,818	\$ 55,027	Workers' Comp. Insurance 41 employees
202750	Retirement Health Insurance Credit	\$ 6,958	\$ 7,710	\$ 3,709	\$ 8,293	0.30% of salaries 41 employees \$ 2,764,153
202800	Termination Pay	\$ 45,806	\$ 45,000	\$ 28,804	\$ 45,000	Flex Leave and Banked Sick Leave Payments
202810	Cash-in FLP	\$ 39,246	\$ 35,992	\$ 21,317	\$ 44,935	Flexible Leave pay out
	TOTAL PERSONNEL	\$3,827,059	\$4,104,735	\$ 2,010,288	\$4,464,676	

CODE	DESCRIPTION	FY25-26 Budget	FY26-27 Budget	JUSTIFICATION
101010	Salaries	\$ 757,980	\$ 778,684	Salaries for 6 employees
101015	Overtime	\$ -	\$ -	Extra work required on Saturdays & Holidays
101020	Part - time	\$ -	\$ -	Operations, Buildings, and Grounds Maintenance
202100	F.I.C.A.	\$ 57,985	\$ 59,569	7.65% of salaries, overtime, part time
202200	Retirement - VRS	\$ 143,637	\$ 147,561	18.95% of salaries 6 employees \$ 778,684
202840	Def. Comp. Match	\$ 2,250	\$ 2,250	Deferred Compensation Match
202300	Group Health Insurance	\$ 71,569	\$ 92,713	6 participating employees 10.0% Annual \$ Em&Sp 2 \$ 15,934 Family 3 \$ 59,803 Em & Mnr 1 \$ 12,476 HRA \$ 4,500
202310	Group Dental Insurance	\$ 2,245	\$ 2,600	Selected Dental Coverage
202400	Life Insurance - VRS	\$ 10,157	\$ 10,434	1.34% of salaries 6 employees \$ 778,684
202500	Long Term Dis. Ins.	\$ 2,236	\$ 2,297	0.59% salaries RVRA pays 50% \$ 2,297
202510	Short Term Dis. Ins.	\$ 75	\$ 59	RVRA pays 100%
202700	Workers' Comp. Ins.	\$ 476	\$ 540	Workers' Comp. Insurance 6 employees
202750	Retirement Health Insurance Credit	\$ 2,274	\$ 2,336	0.30% of salaries 6 employees \$ 778,684
202800	Termination Pay	\$ 45,000	\$ 45,000	Annual and sick leave payments
202810	Cash-in FLP	\$ 16,464	\$ 16,957	Flexible Leave pay out
	TOTAL PERSONNEL	\$ 1,112,348	\$ 1,161,000	

CODE	DESCRIPTION	FY25-26 Budget	FY26-27 Budget	JUSTIFICATION
101010	Salaries	\$ 661,323	\$ 676,347	Salaries for 12 employees
101015	Overtime	\$ 50,000	\$ 50,000	Extra work required on Saturdays, Evenings & Holidays
101020	Part - time	\$ 100,000	\$ 125,000	Operations, Buildings, and Grounds Maintenance
202100	F.I.C.A.	\$ 62,066	\$ 65,128	7.65% of salaries, overtime, part time
202200	Retirement - VRS	\$ 125,321	\$ 128,168	18.95% of salaries 12 employees \$ 676,347
202840	Def. Comp. Match	\$ 4,500	\$ 2,000	Deferred Compensation Match
202300	Group Health Insurance	\$ 112,470	\$ 151,015	12 participating employees 10.0% Annual \$ Single 9 \$ 87,781 Em&Sp 1 \$ 15,816 Family 2 \$ 39,918 HRA \$ 7,500
202310	Group Dental Insurance	\$ 4,488	\$ 4,400	Selected Dental Coverage
202400	Life Insurance - VRS	\$ 8,862	\$ 9,064	1.34% of salaries 12 employees \$ 676,347
202500	Long Term Disability	\$ 1,951	\$ 1,995	0.59% salaries RVRA pays 50% \$1,995
202510	Short Term Disability	\$ 150	\$ 117	RVRA pays 100%
202700	Workers' Comp. Ins.	\$ 13,265	\$ 18,500	Workers' Comp. Insurance 12 employees
202750	Retirement Health Insurance Credit	\$ 1,984	\$ 2,029	0.30% % of salaries 12 employees \$ 676,347
202810	Cash-in FLP	\$ 7,581	\$ 7,809	Flexible Leave pay out
	TOTAL PERSONNEL	\$ 1,153,960	\$ 1,241,572	

CODE	DESCRIPTION	FY25-26 Budget	FY26-27 Budget	JUSTIFICATION
101010	Salaries	\$ 396,520	\$ 455,859	Salaries for 8 employees
101015	Overtime	\$ 25,000	\$ 30,000	Extra work required on Saturdays & Holidays
101020	Part - time	\$ 5,000	\$ 5,000	Operations, Buildings, and Grounds Maintenance
202100	F.I.C.A.	\$ 32,629	\$ 37,551	7.65% of salaries, overtime, part time
202200	Retirement - VRS	\$ 75,140	\$ 86,385	18.95% % of salaries 8 employees \$ 455,859
202840	Def. Comp. Match	\$ 3,000	\$ 3,000	Deferred Compensation Match
202300	Group Health Insurance	\$ 96,120	\$ 81,501	6 participating employees 10.0% Annual \$ Single 3 \$ 29,260 Em&Sp 1 \$ 15,816 Family 1 \$ 20,034 Em & Mnr 1 \$ 12,391 HRA \$ 4,000
202310	Group Dental Insurance	\$ 3,050	\$ 3,500	Selected Dental Coverage
202400	Life Insurance - VRS	\$ 5,313	\$ 6,109	1.34% of salaries 8 employees \$ 455,859
202500	Long Term Dis. Ins.	\$ 1,170	\$ 1,345	0.59% salaries RVRA pays 50% \$1,345
202510	Short Term Dis. Ins.	\$ 100	\$ 78	RVRA pays 100%
202700	Workers' Comp. Ins.	\$ 10,867	\$ 14,187	Workers' Comp. Insurance 8 employees
202750	Retirement Health Insurance Credit	\$ 1,190	\$ 1,368	0.30% of salaries 8 employees \$ 455,859
202810	Cash-in FLP	\$ 4,360	\$ 6,325	Flexible Leave pay out
	TOTAL PERSONNEL	\$ 659,458	\$ 732,208	

CODE	DESCRIPTION	FY25-26 Budget	FY26-27 Budget	JUSTIFICATION
101010	Salaries	\$ 754,244	\$ 853,263	Salaries for 15 employees
101015	Overtime	\$ 50,000	\$ 75,000	Extra work required on Saturdays & Holidays
101020	Part - time	\$ 15,000	\$ 5,000	Operations, Buildings, and Grounds Maintenance
202100	F.I.C.A.	\$ 62,672	\$ 71,395	7.65% of salaries, overtime, part time
202200	Retirement - VRS	\$ 142,929	\$ 161,693	18.95% of salaries 15 employees \$ 853,263
202840	Def. Comp. Match	\$ 2,500	\$ 1,800	Deferred Compensation Match
202300	Group Health Insurance	\$ 105,165	\$ 105,643	9 participating employees 10.0% Annual \$ Single 7 \$ 68,274 Em&Sp 2 \$ 31,868 HRA \$ 5,500
202310	Group Dental Insurance	\$ 3,600	\$ 3,800	Selected Dental Coverage
202400	Life Insurance - VRS	\$ 10,107	\$ 11,434	1.34% of salaries 15 employees \$ 853,263
202500	Long Term Dis. Ins.	\$ 2,225	\$ 2,517	0.59% salaries RVRA pays 50% \$ 2,517
202510	Short Term Dis. Ins.	\$ 175	\$ 146	RVRA pays 100%
202700	Workers' Comp. Ins.	\$ 20,500	\$ 21,800	Workers' Comp. Insurance 15 employees
202750	Retirement Health Insurance Credit	\$ 2,263	\$ 2,560	0.30% of salaries 15 employees \$ 853,263
202810	Cash-in FLP	\$ 7,588	\$ 13,844	Flexible Leave pay out
	TOTAL PERSONNEL	\$ 1,178,967	\$ 1,329,895	

CODE	DESCRIPTION	FY26-27 Budget	AD	TCTS	STS	SG
101010	Salaries	\$ 2,764,153	\$ 778,684	\$ 676,347	\$ 455,859	\$ 853,263
101015	Overtime	\$ 155,000	\$ -	\$ 50,000	\$ 30,000	\$ 75,000
101020	Part - time	\$ 135,000	\$ -	\$ 125,000	\$ 5,000	\$ 5,000
202100	F.I.C.A.	\$ 233,643	\$ 59,569	\$ 65,128	\$ 37,551	\$ 71,395
202200	Retirement - VRS	\$ 523,807	\$ 147,561	\$ 128,168	\$ 86,385	\$ 161,693
202840	Def. Comp. Match	\$ 9,050	\$ 2,250	\$ 2,000	\$ 3,000	\$ 1,800
202300	Group Health Insurance	\$ 430,872	\$ 92,713	\$ 151,015	\$ 81,501	\$ 105,643
202310	Group Dental Insurance	\$ 14,300	\$ 2,600	\$ 4,400	\$ 3,500	\$ 3,800
202400	Life Insurance - VRS	\$ 37,041	\$ 10,434	\$ 9,064	\$ 6,109	\$ 11,434
202500	Long Term Dis. Ins.	\$ 8,154	\$ 2,297	\$ 1,995	\$ 1,345	\$ 2,517
202510	Short Term Dis. Ins.	\$ 400	\$ 59	\$ 117	\$ 78	\$ 146
202700	Workers' Comp. Ins.	\$ 55,027	\$ 540	\$ 18,500	\$ 14,187	\$ 21,800
202750	Retirement Health Insurance Credit	\$ 8,293	\$ 2,336	\$ 2,029	\$ 1,368	\$ 2,560
202800	Termination Pay	\$ 45,000	\$ 45,000	\$ -	\$ -	\$ -
202810	Cash-in FLP	\$ 44,935	\$ 16,957	\$ 7,809	\$ 6,325	\$ 13,844
	TOTAL PERSONNEL	\$ 4,464,675	\$ 1,161,000	\$ 1,241,572	\$ 732,208	\$ 1,329,895

2026-2027 BUDGET

PERSONNEL

POSITION	#	CURRENT PAY RANGE			
CEO	1	Unclassified			
Director of Operations	1	\$ 90,209	to	\$ 157,775	
Finance Manager	1	\$ 85,913	to	\$ 150,263	
Director of Community Engagement	1	\$ 75,012	to	\$ 131,196	
Facilities Manager	1	\$ 70,600	to	\$ 125,400	
Business Manager	1	\$ 64,110	to	\$ 112,129	
Operations Manager	4	\$ 55,381	to	\$ 96,860	
Administrative Coordinator	1	\$ 50,231	to	\$ 87,855	
Facilities Technician	1	\$ 45,561	to	\$ 79,688	
Operations Supervisor	4	\$ 43,392	to	\$ 79,688	
Senior Equipment Operator	3	\$ 43,392	to	\$ 75,893	
Motor Equipment Operator II	16	\$ 37,484	to	\$ 65,560	
Scale Operator	2	\$ 37,484	to	\$ 65,560	
Motor Equipment Operator I	4	\$ 33,998	to	\$ 59,464	
TOTAL SALARIES*	41			\$ 2,576,848	1/2/2026
COLA Adjs (3%)/New Position:					
				Increases \$ 77,305	
				\$ 110,000	
		Average/Market Adjustment			
				Total \$ 187,305	
TOTAL ADJUSTED SALARIES				\$ 2,764,153	

EMPLOYEE BY LOCATION

POSITION	#	ADMIN.	TINKER	SALEM	LANDFILL
CEO	1	1	0	0	0
Director of Operations	1	1	0	0	0
Finance Manager	1	1	0	0	0
Director of Community Engagemen	1	1	0	0	0
Facilities Manager	1	0	0	0	1
Business Manager	1	1	0	0	0
Operations Manager	4	0	2	1	1
Administrative Coordinator	1	1	0	0	0
Facilities Technician	1	0	1	0	0
Operations Supervisor	4	0	2	1	1
Senior Equipment Operator	3	0	1	1	1
Motor Equipment Operator II	16	0	4	4	8
Scale Operator	2	0	1	1	0
Motor Equipment Operator I	4	0	1	0	3
TOTAL EMPLOYEES	41	6	12	8	15

2026 - 2027 BUDGET

CODE	DESCRIPTION	FY24-25 Actual	FY25-26 Budget	FY25-26 6 Month Actuals	FY26-27 Budget	JUSTIFICATION
300004	Medical Exams	\$ 2,091	\$ 2,000	\$ 1,161	\$ 2,300	Physical exams for new employees; drug and alcohol random testing, misc testing
300007	Contract Services	\$ 451,407	\$ 536,504	\$ 307,259	\$ 836,385	Employee Assistance Program \$ 1,560 Clean Valley Council-Annual \$ 35,000 Landscaping \$ 7,825 Tire Disposal \$ 122,500 Copier Rentals \$ 7,200 HHW Disposal \$ 75,000 Janitorial Services \$ 50,000 Exterminating Services \$ 3,200 Letter of Credit \$ 150,000 Tire Transportation \$ 35,000 Propeller Survey Processing \$ 6,300 Annual Capacity Evaluation \$ 7,500 RRLF Bushhogging \$ 10,300 Mulching Service \$ 325,000
300100	Groundwater Sampling and Analysis - SG & RR	\$ 158,486	\$ 205,000	\$ 68,925	\$ 219,350	TRC Labor & Reimbursables \$ 43,500 Lab Fees \$ 23,000 TRC Labor & Reimbursables - R \$ 107,000 Lab Fees - RR \$ 29,850 Engineering \$ 16,000
300101	PFAS - SG & STS	\$ -	\$ 29,000	\$ 9,305	\$ 31,000	TRC Labor & Reimbursables \$ 14,500 Lab Fees \$ 16,500
300102	Stormwater Sampling & Analysis - SG & TCTS	\$ 43,994	\$ 72,250	\$ 25,083	\$ 77,300	TRC Labor & Reimbursables \$ 28,350 Lab Fees \$ 14,700 PCB \$ 26,750 SWPPP \$ 7,500
300103	Landfill Gas Monitoring - SG & RR	\$ 137,471	\$ 134,500	\$ 56,501	\$ 144,000	SG - Monthly & Quarterly \$ 105,500 Title V RR- Monthly & Quarterly \$ 38,500
300013	Professional Services	\$ 109,451	\$ 62,690	\$ 56,618	\$ 112,600	Engineering \$ 65,000 Leachate sampling \$ 5,500 Auditing Services \$ 23,100 Software support \$ 19,000
300017	Legal Services	\$ 21,679	\$ 25,000	\$ 4,940	\$ 25,000	General Counsel \$ 25,000
300029	Transportation to Smith Gap - Trailers	\$3,891,912	\$ 4,260,774	\$1,798,238	\$ 3,942,202	Trucking tons shipped 238,700
						Total \$ 3,942,202

CODE	DESCRIPTION	FY26-27 Budget	JUSTIFICATION	ADMIN	TCTS	STS	LANDFILL
300004	Medical Exams	\$ 2,300	Physical exams for new employees; drug and alcohol random testing	\$ 2,300	\$ -	\$ -	\$ -
300007	Contract Services	\$ 836,385	Employee Assistance Program \$ 1,560 Clean Valley Council \$ 35,000 Landscaping \$ 7,825 Tire Disposal \$ 122,500 Copier Rentals \$ 7,200 HHW Disposal \$ 75,000 Janitorial Services \$ 50,000 Exterminating Services \$ 3,200 Letter of Credit \$150,000 Tire Transportation \$ 35,000 Propeller Survey Processing \$ 6,300 Annual Capacity Evaluation \$ 7,500 RRLF Bushhogging \$ 10,300 Mulching Service \$ 325,000	\$ 1,560 \$ 35,000 \$ 7,825 \$ - \$ 7,200 \$ 75,000 \$ 24,000 \$ - \$ 150,000 \$ - \$ - \$ 6,300 \$ - \$ 10,300 \$ -	\$ - \$ - \$ - \$ 122,500 \$ - \$ - \$ - \$ 1,850 \$ - \$ 35,000 \$ - \$ - \$ - \$ - \$ -	\$ - \$ - \$ - \$ - \$ - \$ 12,000 \$ 525 \$ - \$ - \$ - \$ - \$ - \$ - \$ -	\$ - \$ - \$ - \$ - \$ - \$ - \$ 14,000 \$ 825 \$ - \$ - \$ - \$ - \$ 7,500 \$ - \$ -
300100	Groundwater Sampling & Analysis - SG & RR	\$ 219,350	TRC Labor & Reimbursables \$ 43,500 Lab Fees \$ 23,000 Detection Monitoring & Lab \$107,000 ACM Monitoring - Lab \$ 29,850 Engineering \$ 16,000	\$ - \$ - \$ - \$ 29,850 \$ 16,000	\$ - \$ - \$ - \$ - \$ -	\$ - \$ - \$ - \$ - \$ -	\$ 43,500 \$ 23,000 \$ 107,000 \$ - \$ -
300101	PFAS - SG & STS	\$ 31,000	TRC Labor & Reimbursables \$ 14,500 Lab Fees \$ 16,500	\$ - \$ -	\$ - \$ -	\$ 7,250 \$ 8,250	\$ 7,250 \$ 8,250
300102	Stormwater Sampling & Analysis	\$ 77,300	TRC Labor & Reimbursables \$ 28,350 Lab Fees \$ 14,700 PCB \$ 26,750 SWPPP \$ 7,500	\$ - \$ - \$ - \$ -	\$ 7,000 \$ 2,500 \$ 1,500 \$ 3,000	\$ - \$ - \$ - \$ -	\$ 21,350 \$ 12,200 \$ 25,250 \$ 4,500
300103	Landfill Gas Monitoring - SG & RR	\$ 144,000	SG - Monthly & Quarterly \$105,500 Title V RR- Monthly & Quarterly \$ 38,500	\$ - \$ 38,500	\$ - \$ -	\$ - \$ -	\$ 105,500 \$ -
300013	Professional Services	\$ 112,600	Engineering \$ 65,000 Leachate sampling \$ 5,500 Auditing Services \$ 23,100 Software support \$ 19,000	\$ - \$ 2,000 \$ 23,100 \$ 19,000	\$ - \$ - \$ - \$ -	\$ - \$ - \$ - \$ -	\$ 65,000 \$ 3,500 \$ - \$ -
300017	Legal Services	\$ 25,000	General Counsel \$ 25,000	\$ 25,000	\$ -	\$ -	\$ -
300029	Transportation & Landfill	\$ 3,942,202	Total Tons to be Landfilled 238,700	\$ -	\$ 2,226,895	\$ 1,715,307	\$ -

CODE	DESCRIPTION	FY24-25 Actual	FY25-26 Budget	FY25-26 6 Month Actuals	FY26-27 Budget	JUSTIFICATION
300030	Waste Water Transportation	\$ 976,234	\$ 844,000	\$ 278,389	\$ 608,480	Leachate Trailers
320001	Contracted Repairs	\$ 1,419,021	\$ 1,100,000	\$ 728,064	\$ 1,065,000	On Road Vehicles \$ 30,000 Construction Equipment Off Road Vehicles \$ 1,000,000 Miscellaneous Equip. \$ 35,000 Includes Grinder Trailers, hydroseeder Mowers, truck scales
380380	Building Maintenance and Grounds	\$ 211,263	\$ 260,000	\$ 225,615	\$ 260,000	Maintenance and repairs to all buildings and property; pump stations, septic & leachate tanks.
350010	Printed Forms	\$ 1,699	\$ 8,000	\$ 135	\$ 5,000	Letterhead, envelopes, cards, scale tickets repair orders, purchasing forms
360010	Advertising	\$ 3,855	\$ 2,000	\$ -	\$ 3,000	RFP, bids, public hearings \$ 2,150 etc. Handouts \$ 150 User Brochures \$ 400 HHW Brochures \$ 200 Miscellaneous \$ 100

OPERATING

CODE	DESCRIPTION	FY26-27 Budget	JUSTIFICATION	ADMIN	TCTS	STS	LANDFILL
300030	Waste Water Transportation	\$ 608,480	Leachate Hauling	\$ -	\$ -	\$ -	\$ 608,480
320001	Contracted Repairs	\$1,065,000	All road vehicles	\$ 30,000	\$ -	\$ -	\$ -
			Construction Equipment Off Road Vehicles	\$ -	\$ 275,000	\$ 175,000	\$ 550,000
			Miscellaneous Equip.	\$ -	\$ 10,000	\$ 10,000	\$ 15,000
			Sub-Totals	\$ 30,000	\$ 285,000	\$ 185,000	\$ 565,000
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	\$ 5,000	Letterhead, envelopes, cards, scale tickets, etc.	\$ 5,000	\$ -	\$ -	\$ -
360010	Advertising	\$ 3,000	RFP, bids, public hearings, etc.	\$ 2,150	\$ -	\$ -	\$ -
			Handouts	\$ 150	\$ -	\$ -	\$ -
			User Brochures	\$ 400	\$ -	\$ -	\$ -
			HHW Brochures	\$ 200	\$ -	\$ -	\$ -
			Miscellaneous	\$ 100	\$ -	\$ -	\$ -

CODE	DESCRIPTION	FY24-25 Actual	FY25-26 Budget	FY25-26 6 Month Actuals	FY26-27 Budget	JUSTIFICATION
360001	Marketing activities	\$ -	\$ 7,000	\$ 17,988	\$ 50,000	Banners, recycling handouts, pens, pencils, miscellaneous items
360030	Special Events	\$ 6,962	\$ 7,500	\$ 6,768	\$ 8,000	Annual Employee Functions
400600	Central Services	\$ 78,043	\$ 85,000	\$ 46,213	\$ 85,000	Administrative services, Roanoke County for data processing, IT Support, accounting, web updates, miscellaneous
510010	Electric	\$ 134,892	\$ 122,400	\$ 58,580	\$ 145,200	TCTS \$ 45,000 SGL \$ 82,000 STS \$ 12,500 RRL \$ 5,700
510021	Heating Services	\$ 6,505	\$ 2,000	\$ 518	\$ 1,500	Transfer Station Natural Gas \$ 1,500
510022	Fuel Oil Natural & Bottled Gas	\$ 40,757	\$ 30,000	\$ 8,730	\$ 30,000	Propane Gas \$ 30,000 Smith Gap Landfill
510041	Water Service - Transfer Station	\$ 28,140	\$ 24,000	\$ 14,005	\$ 28,000	Water & Sewer Service for Transfer Stations
510042	Sewer Service - leachate	\$ 73,675	\$ 78,365	\$ 22,935	\$ 70,000	Sewer Service - leachate
520010	Postage	\$ 986	\$ 4,000	\$ 1,594	\$ 4,000	Postage for all mailings and correspondence, postage meter rent
520030	Telephone	\$ 4,821	\$ 5,200	\$ 2,449	\$ 5,200	Telephone service
520033	Internet Lines	\$ 21,108	\$ 13,500	\$ 6,761	\$ 13,500	Fees for internet service @ Smith Gap Landfill, and both Transfer Stations
520035	Cell Phones	\$ 11,443	\$ 8,000	\$ 4,749	\$ 9,500	Service for cell phones

OPERATING

CODE	DESCRIPTION	FY26-27 Budget	JUSTIFICATION	ADMIN	TCTS	STS	LANDFILL
360001	Marketing Activities	\$ 50,000	Recycling handouts, pens, pencils, miscellaneous items	\$ 50,000	\$ -	\$ -	\$ -
360030	Special Events	\$ 8,000	Annual Employee Functions & Customer Appreciation Day	\$ 8,000	\$ -	\$ -	\$ -
400600	Central Services	\$ 85,000	Administrative services, Roanoke County/Roanoke City for data processing, accounting, web update, misc.	\$ 85,000	\$ -	\$ -	\$ -
510010	Utilities - Electricity	\$ 145,200	TCTS SGL STS RRL	\$ 5,700	\$ 45,000	\$ 12,500	\$ 82,000
510021	Heating Services	\$ 1,500	Transfer Station Natural Gas	\$ -	\$ 1,500	\$ -	\$ -
510022	Fuel Oil Natural & Bottled Gas	\$ 30,000	Smith Gap Landfill Propane Gas	\$ -	\$ -	\$ -	\$ 30,000
510041	Water Service - Transfer Station	\$ 28,000	Water & Sewer Service for Transfer Stations	\$ 9,000	\$ 17,000	\$ 2,000	\$ -
510042	Sewer Service	\$ 70,000	Sewer Service (leachate) Smith Gap & Rutrough	\$ 5,000	\$ -	\$ -	\$ 65,000
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	\$ 9,500	Service for cell phones	\$ 9,500	\$ -	\$ -	\$ -

CODE	DESCRIPTION	FY24-25 Actual	FY25-26 Budget	FY25-26 6 Month Actuals	FY26-27 Budget	JUSTIFICATION
530002	Property Insurance-Fire	\$ 51,244	\$ 57,200	\$ 39,208	\$ 58,000	Coverage for all buildings, contents, and equipment
530005	Motor Vehicle Insurance	\$ 40,322	\$ 49,500	\$ 32,186	\$ 35,000	Insurance for on-road vehicles
530007	Public Officials Insurance	\$ 9,268	\$ 9,000	\$ 9,377	\$ 13,000	Insurance through VRSA
530008	General Liability Ins.	\$ 8,765	\$ 10,000	\$ 7,865	\$ 11,000	Coverage for all facilities & property
540010	Lease/Rent of Equipment	\$ 148,526	\$ 130,000	\$ 121,596	\$ 100,000	Rental of Miscellaneous Equipment
550001	Travel - Mileage	\$ -	\$ 500	\$ -	\$ 500	Use of personal vehicles for RVRA business, staff, and Board Members
550020	Dinner Meetings - Luncheons	\$ 2,303	\$ 4,500	\$ 1,644	\$ 3,500	Monthly Board meetings, dinners & luncheons associated with RVRA
550040	Travel and Lodging, Conference, Training and Education	\$ 28,011	\$ 23,000	\$ 21,810	\$ 23,000	Conference registrations; \$ 6,000 SWANA, VML, legal, VGFOA conferences Subsistence & Lodging \$ 5,600 Operator training for hazardous materials, certifications & educations \$ 11,400
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	FY26-27 Budget	JUSTIFICATION	ADMIN	TCTS	STS	LANDFILL
530002	Property Insurance-Fire	\$ 58,000	Coverage for all buildings, contents, and equipment	\$ 58,000	\$ -	\$ -	\$ -
530005	Motor Vehicle Ins.	\$ 35,000	Insurance for on-road vehicles	\$ 35,000	\$ -	\$ -	\$ -
530007	Public Officials Ins.	\$ 13,000	Insurance through VRSA	\$ 13,000	\$ -	\$ -	\$ -
530008	General Liability In	\$ 11,000	Coverage for all facilities & property	\$ 11,000	\$ -	\$ -	\$ -
540010	Rent of Equipment	\$ 100,000	Rental of Miscellaneous Equipment Heavy Equipment Emergency Equipment	\$ -	\$ 10,000	\$ 2,500	\$ 87,500
550001	Travel - Mileage	\$ 500	Use of personal vehicles for RVRA business, staff, and Board Members	\$ 500	\$ -	\$ -	\$ -
550020	Dinner Meetings - Luncheons	\$ 3,500	Monthly Board meetings, dinners & luncheons associated with RVRA	\$ 3,500	\$ -	\$ -	\$ -
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	FY24-25 Actual	FY25-26 Budget	FY25-26 6 Month Actuals	FY26-27 Budget	JUSTIFICATION
580001	Dues	\$ 1,924	\$ 3,500	\$ 867	\$ 2,500	Professional & Association dues: SWANA, SWVSWMA, VGFOA & IAAP
580015	Warrants and Fees	\$ 118,328	\$ 100,000	\$ 26,070	\$ 118,000	DEQ & City SW annual fees & Credit Card fees
580023	Employee Recognition	\$ 1,691	\$ 7,500	\$ 150	\$ 5,000	Awards and Certificates
601010	Office Supplies	\$ 20,567	\$ 7,000	\$ 2,630	\$ 7,000	Office paper, pens, pencils, folders, etc.
601013	Small Equipment & Supplies	\$ 81,140	\$ 85,000	\$ 66,243	\$ 85,000	Items of office and shop equipment and supplies, tools, computers, lawn mowers, etc.
604040	Medical Supplies	\$ -	\$ 1,000	\$ 387	\$ 1,000	Supplies for first aid kits & medicine cabinet
605050	Janitorial Supplies	\$ 7,545	\$ 9,000	\$ 4,835	\$ 9,000	Supplies for general cleaning & sanitation
607071	Radio Parts	\$ 1,865	\$ 3,500	\$ 4,481	\$ 3,500	Communications Equipment & Fees
608080	Gasoline, Oil & Grease	\$ 134,868	\$ 116,000	\$ 43,429	\$ 116,000	Fuel for all RVRA vehicles, mowers, lubricants
608082	Diesel fuel	\$ 403,684	\$ 460,000	\$221,508	\$ 460,000	Fuel for all diesel equipment and vehicles
609094	Tires, Parts	\$ 560,542	\$ 300,000	\$212,524	\$ 300,000	Replacement and maintenance parts & supplies for all equipment and vehicles
611030	Uniform and Wearing Apparel	\$ 25,147	\$ 34,050	\$ 24,620	\$ 34,050	Safety Shoes & Jeans \$ 11,050 Rain gear, shirts, hats, misc. \$ 11,500 Purchase of uniforms \$ 11,500

CODE	DESCRIPTION	FY26-27 Budget	JUSTIFICATION	ADMIN	TCTS	STS	LANDFILL
580001	Dues	\$ 2,500	Professional & Association dues: SWANA, SWVSWMA, VGFOA & IAAP	\$ 2,500	\$ -	\$ -	\$ -
580015	Warrants and Fees	\$ 118,000	DEQ & City SW annual fees & Credit Card fees	\$ 118,000	\$ -	\$ -	\$ -
580023	Employee Recognition	\$ 5,000	Awards and Certificates	\$ 5,000	\$ -	\$ -	\$ -
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	\$ 14,000	\$ 14,000	\$ 45,000
604040	Medical Supplies	\$ 1,000	Supplies for first aid kits & medicine cabinets	\$ 1,000	\$ -	\$ -	\$ -
605050	Janitorial Supplies	\$ 9,000	Supplies for general cleaning & sanitation	\$ -	\$ 3,000	\$ 1,000	\$ 5,000
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	\$ 30,000	\$ 19,000	\$ 19,000	\$ 48,000
608082	Diesel fuel	\$ 460,000	Fuel for all diesel equipment	\$ -	\$ 100,000	\$ 65,000	\$ 295,000
609094	Tires, Tubes, & Parts	\$ 300,000	Replacement and maintenance parts supplies for all equipment and vehicles	\$ 50,000	\$ 75,000	\$ 75,000	\$ 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

CODE	DESCRIPTION	FY24-25 Actual	FY25-26 Budget	FY25-26 6 Month Actuals	FY26-27 Budget	JUSTIFICATION
620001	Subscriptions/Books	\$ 4,174	\$ 500	\$ 1,704	\$ 2,000	Professional magazines and manuals
650001	Other Operating Supplies	\$ 309,945	\$ 200,000	\$ 120,824	\$ 250,000	Disinfectants, deodorizers, salt for roads, gravel and stone for roads, seed, mulch fertilizers and lime for seeding slopes, fill areas and other areas, miscellaneous expenses
650003	Fire Equipment and Supplies	\$ 22,052	\$ 15,000	\$ -	\$ 15,000	Fire hoses & extinguishers replacements & and for annual inspections for all facilities
650010	Safety Equipment	\$ 8,031	\$ 6,750	\$ 2,337	\$ 6,750	Gloves, dust mask, safety glasses, etc.
967070	Unappropriated Balance	0	\$ 127,727	\$ -	\$ 126,216	For unexpected expenditures
	TOTAL OPERATING		\$ 10,345,910		\$ 10,223,533	

OPERATING

CODE	DESCRIPTION	FY26-27 Budget	JUSTIFICATION	ADMIN	TCTS	STS	LANDFILL
620001	Subscriptions /Books	\$ 2,000	Professional magazines and manuals	\$ 2,000	\$ -	\$ -	\$ -
650001	Other Operating Supplies	\$ 250,000	Disinfectants, deodorizers, salt, gravel for roads, seed, mulch fertilizers & lime for seeding slopes, fill areas & other areas, miscellaneous expenses	\$ 4,500	\$ 8,000	\$ 5,000	\$ 232,500
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	\$ 273,750		\$ 28,250	\$ 8,000	\$ 5,000	\$ 232,500
	Sub-Totals 14-24	\$ 10,097,317		\$ 1,121,410	\$ 3,572,308	\$ 2,316,624	\$ 3,086,975
967070	Unappropriated Balance	\$ 126,216		\$ 14,017	\$ 44,654	\$ 28,958	\$ 38,587
	TOTAL OPERATING	\$ 10,223,533		\$ 1,135,427	\$ 3,616,962	\$ 2,345,582	\$ 3,125,562

RESERVES

CODE	DESCRIPTION	BALANCE 7/1/2026 (projected)	DEPOSIT FY26-27	EXPENSE FY26-27	BALANCE 06/30/27 (projected)	JUSTIFICATION
C846 9209	Landfill Closure	\$ 1,068,870	\$ 250,000	\$ -	\$ 1,318,870	As required by State and Federal Regulations to close Smith Gap Landfill
C847 9210	Equipment Reserve Fund	\$ 1,695,031	\$ 260,000	\$ 1,197,000	\$ 758,031	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	\$ 4,968,802	\$ 2,155,444	\$ 1,100,000	\$ 6,024,246	For future construction of the landfill
C848 9215	Capital Improvement Fund	\$ 330,649	\$ 515,000	\$ 490,000	\$ 355,649	For maintenance and improvements to the facilities.
C840 9201	Contingency Reserve Fund	\$ 1,529,339	\$ 56,642	\$ -	\$ 1,585,981	For unexpected expenses
	TOTAL RESERVE FUNDS	\$ 10,713,121	\$ 3,237,086	\$ 2,787,000	\$ 11,163,207	

CODE	DESCRIPTION	JUSTIFICATION	DEPOSIT FY26-27	ADMIN	TCTS	STS	LANDFILL
C846 9209	Landfill Closure	As required by State and Federal regulations to close Smith Gap Regional Landfill	\$ 250,000	\$ -	\$ -	\$ -	\$ 250,000
C847 9210	Equipment Reserve Fund	For replacement of equipment per equipment replacement schedule.	\$ 260,000	\$ -	\$ 45,000	\$ 140,000	\$ 75,000
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	\$ 2,155,444	\$ -	\$ -	\$ -	\$ 2,155,444
C848 9215	Capital Improvement Fund	For maintenance and improvements to the facilities.	\$ 515,000	\$ -	\$ 100,000	\$ 55,000	\$ 360,000
C840 9201	Contingency Reserve Fund	For unexpected expenses	\$ 56,642	\$ 56,642	\$ -	\$ -	\$ -
	TOTAL RESERVE FUNDS		\$ 3,237,086	\$ 56,642	\$ 145,000	\$ 195,000	\$ 2,840,444

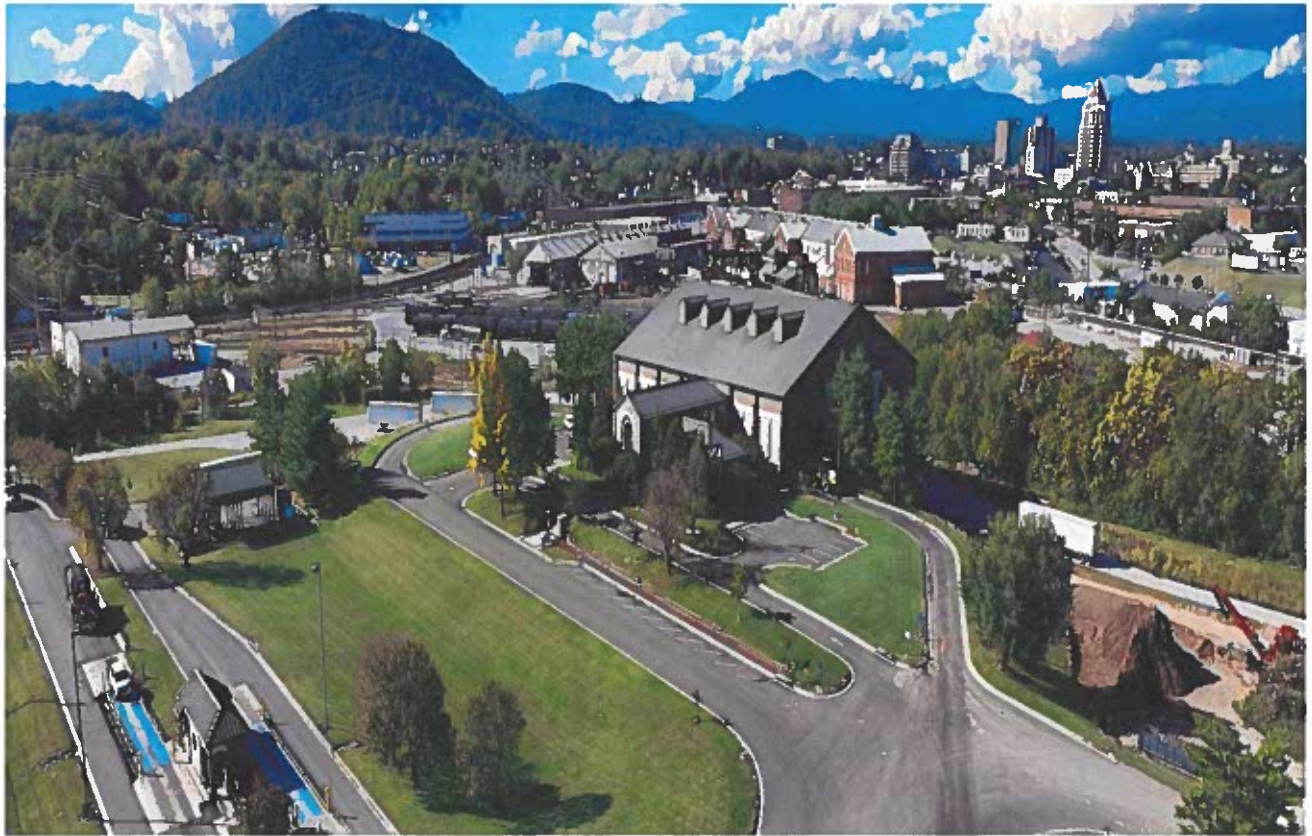
TIPPING FEE
BREAKDOWN

ALL OPERATIONS

CATEGORY	ADMIN	TCTS	STS	LANDFILL	TOTAL	PERCENT
PERSONNEL	\$ 1,161,000	\$ 1,241,572	\$ 732,208	\$ 1,329,895	\$ 4,464,675	22%
OPERATIONS	\$ 1,135,427	\$ 3,616,962	\$ 2,345,582	\$ 3,125,562	\$ 10,223,533	52%
DEPOSITS AND RESERVES	\$ 56,642	\$ 145,000	\$ 195,000	\$ 2,840,444	\$ 3,237,086	16%
DEBT SERVICE	\$ 1,899,465	\$ -	\$ -	\$ -	\$ 1,899,465	10%
TOTAL	\$ 4,252,534	\$ 5,003,534	\$ 3,272,790	\$ 7,295,901	\$ 19,824,759	100%
PERCENTAGE	21%	25%	17%	37%	100%	

RESERVE FUNDS

2026-2027



TINKER CREEK TRANSFER STATION

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 sufficiently to maintain the desired fund balance 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 accounts, 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 future purchases, regularly scheduled replacement of major operating equipment, and any uninsured risk, in an orderly way such 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 because of their relative 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 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 expected to be spent on 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 2026-2027

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 FY 26-27 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'27.

According to staff 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 it 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'26, the Contingency Reserve Fund balance was \$1,483,939. A \$45,400 contribution to this fund was made in FY'26 and therefore the fund balance is \$1,529,339. The Authority's Policy includes a goal of retaining 8-10% of the annual operating budget in its Contingency Reserve. Thus, a contribution of \$56,642 in FY'27 will bring the balance to \$1,585,981. This projected balance is 8% of the FY'27 operating budget and is therefore in compliance with the Authority's Policy.

The Rutrough Road Post-Closure Account Reserve Fund is depleted. Annual post closure care responsibilities were moved to the operations budget starting in FY '18. This Fund has been eliminated from the Authority's Reserve Funds program.

The Site Development Reserve Fund is deemed adequate for the short and long-term periods. Phase VIII & IX engineering will begin in FY'27 with construction set to start FY'30.

The Landfill Closure Reserve Fund is deemed inadequate for the short and long-term period. Attention to this activity is important going forward.

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 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 2027

	BALANCE AT 07/01/26 (anticipated)	PLANNED/ACTUAL EXPENDITURES 2026/2027	DEPOSITS	BEGINNING BALANCE 07/01/27
LANDFILL CLOSURE	\$ 1,068,870	\$ -	\$ 250,000	\$ 1,318,870
EQUIPMENT REPLACEMENT	\$ 1,695,031	\$ 1,197,000	\$ 260,000	\$ 758,031
GROUND WATER PROTECTION	\$ 500,000	\$ -	\$ -	\$ 500,000
HOST COMMUNITY	\$ 250,000	\$ -	\$ -	\$ 250,000
PROPERTY PROTECTION	\$ 370,430	\$ -	\$ -	\$ 370,430
SITE DEVELOPMENT	\$ 4,968,802	\$ 1,100,000	\$ 2,155,444	\$ 6,024,246
CAPITAL IMPROVEMENT	\$ 202,649	\$ 490,000	\$ 515,000	\$ 227,649
TOTALS	\$ 9,055,782	\$ 2,787,000	\$ 3,180,444	\$ 9,449,226
CONTINGENCY	\$ 1,528,939	\$ -	\$ 56,642	\$ 1,585,581
NOTES:				
GRAND TOTAL	\$ 10,584,721			\$ 11,034,807

Summary of Reserve Funds: Ten Year Planning Period

Fiscal Year	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36
Deposits											
Closure	0	250	250	250	250	250	250	250	250	250	250
Equipment	2,404	260	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300
Ground Water	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	2,031	2,155	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
Capital Improvement	200	515	520	520	520	520	520	520	520	520	520
total	4,635	3,180	4,070	4,070	4,070	4,070	4,070	4,070	4,070	4,070	4,070
Expenditures											
Closure	0	0	0	0	0	0	0	0	4,000	0	0
Equipment	1,261	1,197	3,060	2,460	1,550	1,025	1,155	2,800	496	850	110
Ground Water	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	19	1,100	0	0	8,000	0	0	0	0	0	10,000
Capital Improvement	222	490	1,230	1,200	630	150	200	450	350	350	150
total	1,502	2,787	4,290	3,660	10,180	1,175	1,355	3,250	4,846	1,200	10,260
Balances											
						5 year					10 year
Closure	1,069	1,319	1,569	1,819	2,069	2,319	2,569	2,819	-931	-681	-431
Equipment	1,695	758	-1,002	-2,162	-2,412	-2,137	-1,992	-3,492	-2,688	-2,238	-1,048
Ground Water	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	4,969	6,024	8,024	10,024	4,024	6,024	8,024	10,024	12,024	14,024	6,024
Capital Improvement	203	228	-482	-1,162	-1,272	-902	-582	-512	-342	-172	198
total	9,056	9,449	9,229	9,639	3,529	6,424	9,139	9,959	9,183	12,053	5,863

Summary of Other Reserve Funds: Ten Year Planning Period

Fiscal Year	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36
Deposits											
Contingency	45	57	0	0	0	0	0	0	0	0	0
Expenditures											
Contingency	0	0	0	0	0	0	0	0	0	0	0
Balances											
						5 year					10 year
Contingency	1,529	1,586	1,586	1,586	1,586	1,586	1,586	1,586	1,586	1,586	1,586
Totals											
						5 year					10 year
All Funds	10,585	11,035	10,815	11,225	5,115	8,010	10,725	11,545	10,769	13,639	7,449
Unrestricted Funds											
						5 year					10 year
All Funds	9,465	9,915	9,695	10,105	3,995	6,890	9,605	10,425	9,649	12,519	6,329

LANDFILL CLOSURE FUND

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

For the last eight years, no deposits were made to the Landfill Closure Fund. For the current planning period, staff is recommending \$250,000 to the Landfill Closure Fund to begin to build for the ten-year planning period. Staff anticipate making \$250,000 deposits in the Landfill Closure Fund annually. 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.

<i>Landfill Closure Fund</i>					
FISCAL YEAR	BEGINNING BALANCE	ANNUAL DEPOSIT	EXPENSES	ENDING BALANCE	USES
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	2,000	1,068,870	Phase II Design & QC/QA
2025-26	1,068,870	0	0	1,068,870	
2026-27	1,068,870	250,000	0	1,318,870	
2027-28	1,318,870	250,000	0	1,568,870	
2028-29	1,568,870	250,000	0	1,818,870	
2029-30	1,818,870	250,000	0	2,068,870	
2030-31	2,068,870	250,000	0	2,318,870	
2031-32	2,318,870	250,000	0	2,568,870	
2032-33	2,568,870	250,000	0	2,818,870	
2033-34	2,818,870	250,000	4,000,000	-931,130	Phase II Construction (10 Ac)
2034-35	-931,130	250,000	0	-681,130	
2035-36	-681,130	250,000	0	-431,130	

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.

EQUIPMENT REPLACEMENT FUND

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

As a result of proceeds from the sale of forty-nine walking-floor trailers as part of an RFP for transportation services in FY'26, funding levels have been reduced from \$695,000 to \$260,000 for new equipment next year. For FY'28 and beyond, Staff has shown an increase in the funding levels to \$1,300,000 provided funds are available. The Equipment Replacement Fund shows a negative balance of \$371,000 at the end of FY'27 with a continued increase in the deficit going forward at the proposed funding levels until FY '31.

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 are unknown; therefore, no additional funding from the sale of surplus equipment is shown.

Staff continuously evaluate all purchasing options and have 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 for financial assurance regulations.

<i>Equipment Replacement Fund</i>					
FISCAL YEAR	BEGINNING BALANCE	ANNUAL DEPOSIT	EXPENSES	ENDING BALANCE	Detailed Schedule
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	2,403,500	1,261,408	1,695,031	
2026-27	1,695,031	260,000	1,197,000	758,031	See Attached
2027-28	758,031	1,300,000	3,060,000	-1,001,969	See Attached
2028-29	-1,001,969	1,300,000	2,460,000	-2,161,969	See Attached
2029-30	-2,161,969	1,300,000	1,550,000	-2,411,969	See Attached
2030-31	-2,411,969	1,300,000	1,025,000	-2,136,969	See Attached
2031-32	-2,136,969	1,300,000	1,155,000	-1,991,969	See Attached
2032-33	-1,991,969	1,300,000	2,800,000	-3,491,969	See Attached
2033-34	-3,491,969	1,300,000	496,000	-2,687,969	See Attached
2034-35	-2,687,969	1,300,000	850,000	-2,237,969	See Attached
2035-36	-2,237,969	1,300,000	110,000	-1,047,969	See Attached



Major Equipment Replacement Schedule

Equipment Description	year	site	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	FY 2035-36
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	\$ 750,000					\$ 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						\$ 850,000			
CAT 730 - Ton Haul Truck	2017	SG	\$ 400,000									
CAT 730 - Ton Haul Truck	2017	SG			\$ 600,000							
Cat 130G Motor Grader	1976	SG										
Cat 966G Front End Loader	2004	SG										
Freightliner Water Truck	2001	SG	\$ 80,000									
Volvo EC235 Excavator	2019	SG				\$ 300,000						
Finn T 330 Hydrdo Seeder/ Water TRK	2015	SG			\$ 400,000							
Yale Forklift	2019	SG										
New Holland	2000	SG										
Freightliner Yard Dog	2009	SG	\$ 165,000									
Freightliner M2 Mobile Lube Truck	2011	SG								\$ 50,000		
New Holland Tractor	2004	SG										
Explorer 2018	2018	SG										
Western Star Yard Dog	2018	SG					\$ 163,000					
Military Vehicle # 2 - Used	2019	SG						\$ 80,000				
Takeuchi Mini Excavator	2022	SG								\$ 50,000		
Ventrac Slope mower	2022	SG										
TarpArmor Tarp Development System	2020	SG			\$ 50,000							
Ajlon 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 Volvo Articulating Truck	2025	SG										
Mavic 3 Enterprise Drone	2022	SG	\$ 32,000									
Smooth Drum Dynapack Roller	SG	SG	\$ 90,000									
Service Truck with Crane	SG	SG	\$ 140,000									
SUB-TOTAL			\$1,012,000	\$1,880,000	\$825,000	\$1,090,000	\$600,000	\$695,000	\$2,800,000	\$171,000	\$650,000	\$0
Equipment Needs FY 27			\$1,012,000									\$9,723,000
Average Equipment Age for Site	14.02					16			10 year total	Required funding ten year		\$977,300



Major Equipment Replacement Schedule

Equipment Description	year	site	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	FY 2035-36
Wheel Loader - John Deere 744 KII	2018	STS			\$ 450,000					\$285,000		
Excavator Volvo (ECR 235)	2017	STS										
Excavator CAT 325FL CR	2018	STS					\$300,000					
Elgin Pelican -sweeper	2017	STS									\$ 150,000	
Service Truck	2010	STS						\$ 40,000				
Tico Yard tractor # 3	2016	STS	\$140,000	\$140,000								
Ottowa 30 Commando Switch Trk	2006	STS						\$ 50,000				
Ottowa YT 30 Shuttle Trk	2006	STS						\$ 50,000				
Ford 150 Extended Cab	2023	STS										\$50,000
Green Box/Container	2016	STS								\$40,000		
New Yard Tractor	2023	STS				\$ 170,000						
Zero-Turn Mower	2023	STS						\$20,000				
Skid Steer Loader	2020	STS					\$50,000					
Volvo 235 Excavator	2025	STS										
SALEM TRANSFER STATION			\$ 140,000	\$ 140,000	\$ 450,000	\$ 170,000	\$ 50,000	\$ 460,000	\$ -	\$ 325,000	\$ 150,000	\$ 50,000
SMITH GAP			\$ 1,012,000	\$ 1,880,000	\$ 825,000	\$ 1,090,000	\$ 600,000	\$ 695,000	\$ 2,800,000	\$ 171,000	\$ 650,000	\$ -
TINKER CREEK			\$ 45,000	\$ 1,040,000	\$ 1,185,000	\$ 290,000	\$ 375,000	\$ -	\$ -	\$ -	\$ 50,000	\$ 60,000
GRAND TOTAL			\$ 1,197,000	\$ 3,060,000	\$ 2,460,000	\$ 1,550,000	\$ 1,025,000	\$ 1,155,000	\$ 2,800,000	\$ 496,000	\$ 850,000	\$ 110,000
Equipment Needs FY 26			\$ 140,000								10 year total	\$14,703,000
Average Equipment Age for Site	10.00											
											Tinker Creek Transfer Station	\$ 3,045,000
											Salem Transfer Station	\$ 1,935,000
											Smith Gap	\$ 9,723,000
											Available Funds on July 1, 2026	\$ 1,695,301
											Required funding ten year	\$ 1,300,770

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
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 Activity
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
2035-36	500,000	0	0	500,000	No Planned Uses

2026-2027

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
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	3681	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	
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
2035-36	250,000	0	0	250,000	No Known Uses

2026-2027

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
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	Purchase of 50 acres
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
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
2035-36	370,430	0	0	370,430	None Projected

2026-2027

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 '27), funding levels are planned at \$2,155,445 due to the planned construction of Phase VIII in FY '29-30. The proposed funding level is \$2,000,000 for FY '28 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
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 Master Planning & Cell VIII&IX Wetland Permitting
2024-25	1,163,539	1,943,850	150,118	2,957,271	Cell VIII&IX Wetland Permitting
2025-26	2,957,271	2,030,511	18,980	4,968,802	Phase VIII & IX Engineering
2026-27	4,968,802	2,155,445	1,100,000	6,024,247	No Expenditure
2027-28	6,024,247	2,000,000	0	8,024,247	No Expenditure
2028-29	8,024,247	2,000,000	0	10,024,247	No Expenditure
2029-30	10,024,247	2,000,000	8,000,000	4,024,247	Phase VIII Construction & PM
2030-31	4,024,247	2,000,000	0	6,024,247	No Expenditure
2031-32	6,024,247	2,000,000	0	8,024,247	No Expenditure
2032-33	8,024,247	2,000,000	0	10,024,247	No Expenditure
2033-34	10,024,247	2,000,000	0	12,024,247	No Expenditure
2034-35	12,024,247	2,000,000	0	14,024,247	No Expenditure
2035-36	14,024,247	2,000,000	10,000,000	6,024,247	Phase IX Construction & PM

2026-2027

RESERVE FUNDS

SMITH GAP LANDFILL

FISCAL YEAR	ACTIVITY	EXPENSES
2021-22	Misc. Engineering	\$ 19,858
2022-23	Misc. Engineering	\$ 265,724
2023-24	Construction phase VII Liner (10.07ac) & Construction management (CQ/CA)	\$ 7,465,853
2024-25	Master Plan & VIII/IX Wetland Permitting	\$ 150,118
2025-26	Master Plan & VIII/IX Wetland Permitting	\$ 18,980
2026-27	Phase VIII & XI Engineering	\$ 1,100,000
2027-28	No activity	\$ -
2028-29	No activity	\$ -
2029-30	Construction phase VIII & Liner (8.8ac) & Construction management	\$ 8,000,000

2026 - 2027

Reserve Funds

SITE DEVELOPMENT
COSTS
CONTINUED

FISCAL YEAR	ACTIVITY	EXPENSES															
2030-31	No activity	\$ -															
2031-32	No activity	\$ -															
2032-33	No activity	\$ -															
2033-34	No activity	\$ -															
2034-35	No activity	\$ -															
2035-36	Construction phase IX & Liner (9.7ac) & Construction management	\$ 10,000,000															
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 30%;">estimated costs</td> <td style="width: 30%;"></td> <td style="width: 40%; text-align: right;">\$ 19,100,000</td> </tr> <tr> <td>available funds</td> <td style="text-align: center;">7/1/2026</td> <td style="text-align: right;">\$ 4,968,802</td> </tr> <tr> <td>additional funds required</td> <td></td> <td style="text-align: right;">\$ 14,131,198</td> </tr> <tr> <td></td> <td style="text-align: center;">deposit years</td> <td style="text-align: center;">9</td> </tr> <tr> <td>annual deposits required</td> <td></td> <td style="text-align: right;">\$ 1,570,133</td> </tr> </table>			estimated costs		\$ 19,100,000	available funds	7/1/2026	\$ 4,968,802	additional funds required		\$ 14,131,198		deposit years	9	annual deposits required		\$ 1,570,133
estimated costs		\$ 19,100,000															
available funds	7/1/2026	\$ 4,968,802															
additional funds required		\$ 14,131,198															
	deposit years	9															
annual deposits required		\$ 1,570,133															
<p>NOTES Projections based on actual and estimated costs.</p>																	

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	221,945	202,649	SG BR Reno, Interior Tank Reconditioning, SG Road Asphalt
2026-27	202,649	515,000	490,000	227,649	See Attached
2027-28	227,649	520,000	1,230,000	-482,351	See Attached
2028-29	-482,351	520,000	1,200,000	-1,162,351	See Attached
2029-30	-1,162,351	520,000	630,000	-1,272,351	See Attached
2030-31	-1,272,351	520,000	150,000	-902,351	See Attached
2031-32	-902,351	520,000	200,000	-582,351	See Attached
2032-33	-582,351	520,000	450,000	-512,351	See Attached
2033-34	-512,351	520,000	350,000	-342,351	See Attached
2034-35	-342,351	520,000	350,000	-172,351	See Attached
2035-36	-172,351	520,000	150,000	197,649	See Attached

2026-2027

RESERVE FUNDS

Roanoke Valley Resource Authority

CAPITAL IMPROVEMENT LIST

Project List	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	FY 35-36
Concrete Slab & Retaining Wall (Mutch)			\$ 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	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000
Roofing Repairs (STS)						\$ 300,000				
Roofing Repairs (SG)			\$ 300,000							
Roofing Repairs (TCTS)		\$ 300,000								
Concrete Truck Turning Pad (TCTS)										
Repaint Parking Pads For Trailers (TCTS)										
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)										
Replace Fuel Tank and Pumps (SG)		\$ 150,000			\$ 200,000					
Resurface Entrance And Parking (SG)										
Replace Electric Panels On Tip Floor (SG)	\$ 120,000									
Litter Fencing (SG)	\$ 45,000									
Drain & Clean Fresh Water Tank (SG)										
Security Cameras (SG)										
Security Cameras (STS)										
Upgrade Restrooms (TCTS)										
Upgrade Exterior Site Lighting (STS)										
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	\$ 490,000	\$ 1,230,000	\$ 1,200,000	\$ 630,000	\$ 150,000	\$ 200,000	\$ 450,000	\$ 350,000	\$ 350,000	\$ 150,000
Capital Needs FY 27	\$ 490,000									
2026- 2027										
Totals										
Annual Deposits Required									\$ 5,200,000	\$ 5,200,000
Reserve Funds										

CONTINGENCY FUND

The purpose of the Contingency Fund is to provide 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 '27. 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 '27 operating budget of approximately \$19.8M 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	Transfer from Operating Budget
2026-2027	1,529,339	56,642	0	1,585,981	Transfer from Operating Budget

Contingency Funds Available \$ 1,529,339

Proposed Transfer for FY 2026-2027 Budget \$ 56,642
 Contingency Balance \$ 1,585,981



Item #: 6.D.

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

MEETING DATE: April 27, 2026

AGENDA ITEM: **Presentation of Salem School Division Budget**
Receive presentation from the Chairman of the Salem School Board regarding the 2026-2027 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 2026-2027 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 2026-2027 Salem City School Budget.

ATTACHMENTS:

1. Attachment A Budget Highlights FY 2027 for 04272026 Council Mtg
2. Summary of FY27 Budget Adoption Attachment B updated 04142026 for 04272026 Council Mtg
3. Local funding history 1992 to Present - FY27 Budget Attachment C for Council
4. State Revenue Trends Chart FY 27 Budget Presentation Attachment D for Council
5. Grants Funded since 2013 Attachment E for Council 04272026
6. Operating Fund Budget for Adoption Updated 04142026 to Include City \$600k for Council 04272026
7. Grant Fund Budget for Adoption 04142026 for Council 04272026
8. Cafeteria Fund Budget for Adoption 04142026 for Council 04272026

Attachment A – Budget Highlights

Revenues:

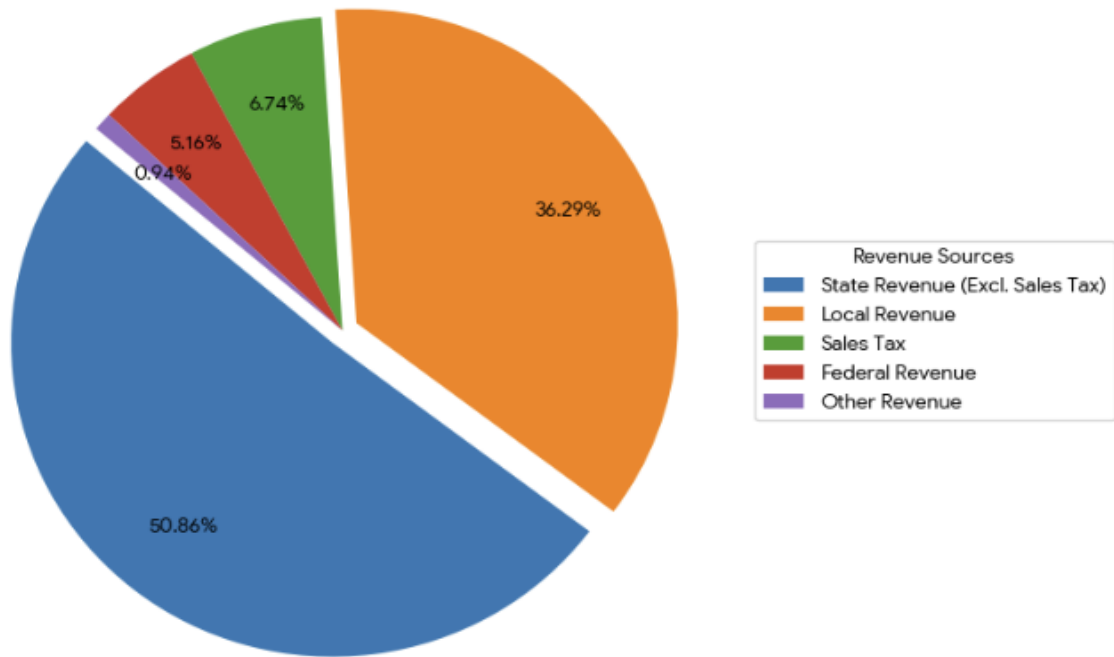
- The FY 27 School Fund budget is funded with 57.6% state funds, 5.2% federal funds, 36.3% local funds and 0.9% other funds. (In the FY 26 adopted budget, these ratios were 54.9% state, 5.7% federal, 38.3% local and 1.1% other).
- The FY 27 budget Local Revenue includes an increase for compensation and benefits from Salem City of \$600,000. The budget for debt service is once again removed, per auditor recommendation.
- State Revenue increased by \$4,733,828 primarily due to the state's share of an overall 2% raise, an increase in At-Risk and Special Education specific revenue, as well as results from rebenchmarking where updated data is used to forecast the revenues schools need to run their divisions that are recalculated every 2 years. Enrollment was increased due to trends in both the in-school and online showing gains.
- Federal revenue decreased by \$85,436 due largely to the reduction of funds spent in the current year for the EL and Special Education Services in the Summer School Program, reducing the grant total down approximately \$100,000.
- The Cafeteria Fund revenue reflects a decrease of \$43,314 due to reduction in participation and a-la-cart sales projected for next school year. 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 27, 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 26 are continued for FY 27, as the increase implemented in FY 25 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:

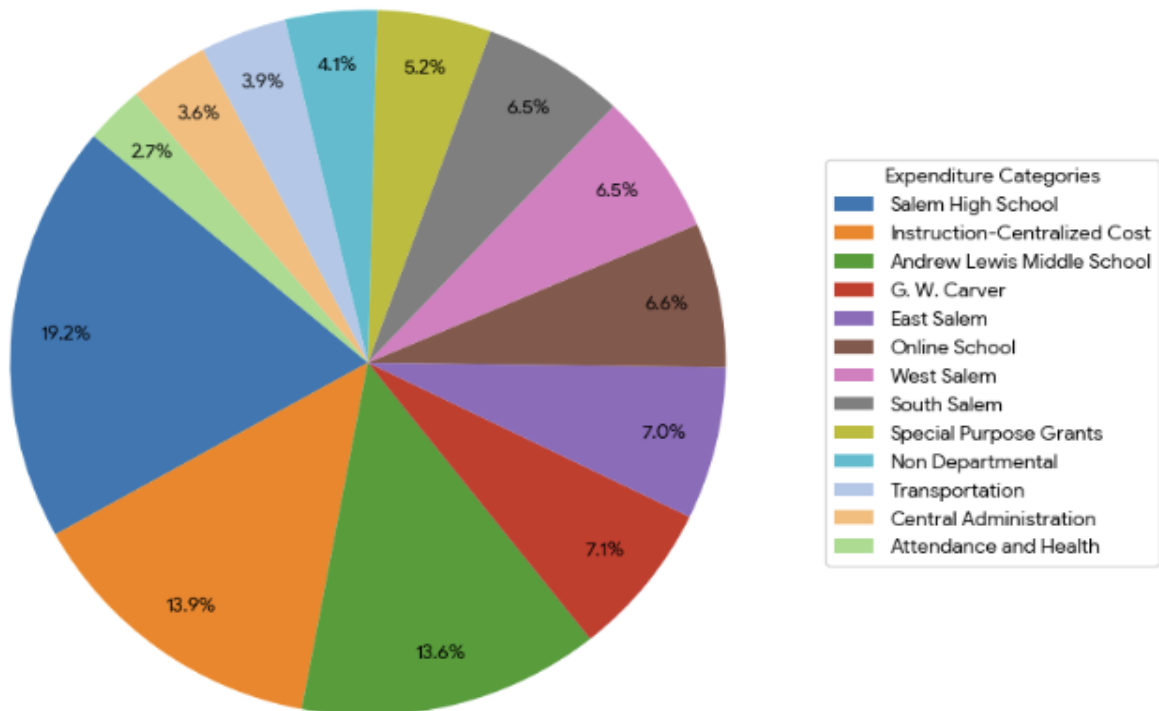
- Funding for a possible 5% increase in health insurance (\$481,080) and funding for GASB 45 Postemployment Benefits Liability.
- Funding for technology infrastructure needs across the division.
- Continuation of the Retirement: Extended Work Incentive program (REWIP) for FY 27.
- Continuation of the Virginia Pre-School Initiative (VPI) state funding (based on the number of economically disadvantaged children) for preschool classes at all 4 elementary schools.
- Funding to support all remaining locally funded positions.
- Continued support of National Board Certification for teachers (\$75,000).
- Funding to support an increase in utility costs (\$100,000) and textbook costs (\$151,022).
- Funding for an average 4.5% raise for teachers & administration, and a 7.5% raise for support staff (\$2,185,696) based on implementation of the salary study results.
- Funding for additional positions or periods of instruction/resources needed within the division based on student need, such as: building trades, criminal justice, social worker, special education, instructional coaching, homebound services and alternative education (\$204,121).

Salem City Schools				
Summary of Proposed Budget As of April 14, 2026				Attachment B
FY 2027				
<i>Note: This page is shown for general comparison of totals only. This schedule is based on the original adopted budget whereas the detailed budget shows any budget amendments year to date which may differ</i>				
School Operating Fund Budget	FY 2026 Adopted Budget	FY 2027 Proposed Budget as of 4/14/2026	Increase (Decrease) of FY 27 from FY 26 Adopted	Increase (Decrease) %
Revenue				
State Revenue, excluding Sales Tax (1)	\$30,079,820	\$34,771,942	\$4,692,122	15.6% (1)
Sales Tax	4,565,979	4,607,685	41,706	0.9% (2)
Subtotal-All State Revenue	\$34,645,799	\$39,379,627	\$4,733,828	13.7%
Federal Revenue	3,614,257	3,528,821	(85,436)	-2.4% (3)
Local Revenue	24,213,041	24,813,041	600,000	2.5% (4)
Other Revenue	686,396	643,609	(42,787)	-6.2% (5)
Total School Fund Revenue Budget	\$63,159,493	\$68,365,098	\$5,205,605	8.2%
Expenditures				
Central Administration	\$2,451,922	\$2,461,206	\$9,284	0.4% (6)
Instruction-Centralized Cost	9,028,728	9,529,344	500,616	5.5% (7)
Salem High School	13,019,344	13,132,914	113,570	0.9% (8)
Andrew Lewis Middle School	9,613,718	9,320,878	(292,840)	-3.0% (8)
G. W. Carver	4,724,042	4,867,897	143,855	3.0% (8)
West Salem	4,521,858	4,473,520	(48,338)	-1.1% (8)
South Salem	4,421,847	4,424,467	2,620	0.1% (8)
East Salem	4,681,669	4,782,910	101,241	2.2% (8)
Online School	2,048,251	4,526,729	2,478,478	121.0% (1)
Attendance and Health	1,903,071	1,818,103	(84,968)	-4.5% (8)
Transportation	2,586,786	2,670,283	83,497	3.2% (8)
Special Purpose Grants	3,614,257	3,528,821	(85,436)	-2.4% (3)
Non Departmental (Incl Debt Service)	544,000	2,828,026	2,284,026	419.9% (9)
Total School Fund Expenditure Budget	\$63,159,493	\$68,365,098	\$5,205,605	8.2%
Budget Shortfall	\$0	\$0		
(1) State revenue changes due to Compensation Supplement, At Risk & Special Ed Add-on funding updates, rebenchmarking year outcomes, as well as an increase in enrollment due to the online school program.				
(2) Sales tax is budgeted using local estimate (i.e. State's estimate less \$100,000).				
(3) Reflects mostly the FY 26 Amended budget as it is the most updated Federal grant information received. Includes carryover of the Year Round School for EL and Special Education programs grant of \$300,000, in the amount of \$200,000.				
(4) Reflects an increased appropriation from the City of \$600,000.				
(5) Includes an decrease in VWCC tuition rec'd because students no longer pay for these classes, as well as a decrease in the Alternative Ed program funding due to a reduction in student slots available.				
(6) Reflects changes in salaries due to raises and changes in personnel.				
(7) Reflects changes in salaries due to raises and changes in personnel. Also includes addition/removal of positions as directed by the need of the division. Includes increases in textbooks and special education pgm cost increases.				
(8) Reflects changes in salaries due to raises and changes in personnel. Also includes addition/removal of positions as directed by the need of the division. Includes increases in utilities and building maintenance costs.				
(9) Temporary account for Salary Increases from salary study of \$2,185,696 placeholder and anticipated health insurance increase of \$481,080.				

School Fund Revenue Budget Breakdown (as of 4/14/2026)



Proposed School & Grant Fund Expenditures (\$68,365,098 Total)



				Increase (Decrease) of FY 27 from FY 26 Adopted	Increase (Decrease) %
Cafeteria Fund Budget		FY 2026 Adopted Budget	FY 2027 Proposed Budget as of 4/14/2026		
<u>Revenue</u>					
Salem High School		\$830,713	\$820,076	(\$10,637)	-1.3%
Andrew Lewis Middle School		596,240	584,330	(11,910)	-2.0%
G W Carver		456,177	450,579	(5,598)	-1.2%
West Salem		292,972	287,629	(5,343)	-1.8%
South Salem		271,169	266,310	(4,859)	-1.8%
East Salem		312,180	307,213	(4,967)	-1.6%
		\$2,759,451	\$2,716,137	(\$43,314)	-1.6%
<u>Expenditures</u>					
Salem High School		\$888,828	\$908,807	\$19,979	2.2%
Andrew Lewis Middle School		665,593	643,015	(22,578)	-3.4%
G W Carver		316,220	306,033	(10,187)	-3.2%
West Salem		300,148	290,191	(9,957)	-3.3%
South Salem		305,227	295,739	(9,488)	-3.1%
East Salem		283,435	272,352	(11,083)	-3.9%
Total Cafeteria Fund Budget		\$2,759,451	\$2,716,137	(\$43,314)	-1.6%
Total Proposed School Budget (School Operating, Grant and Cafeteria)		\$65,918,944	\$71,081,235	\$5,162,291	7.8%
		\$0	\$0		

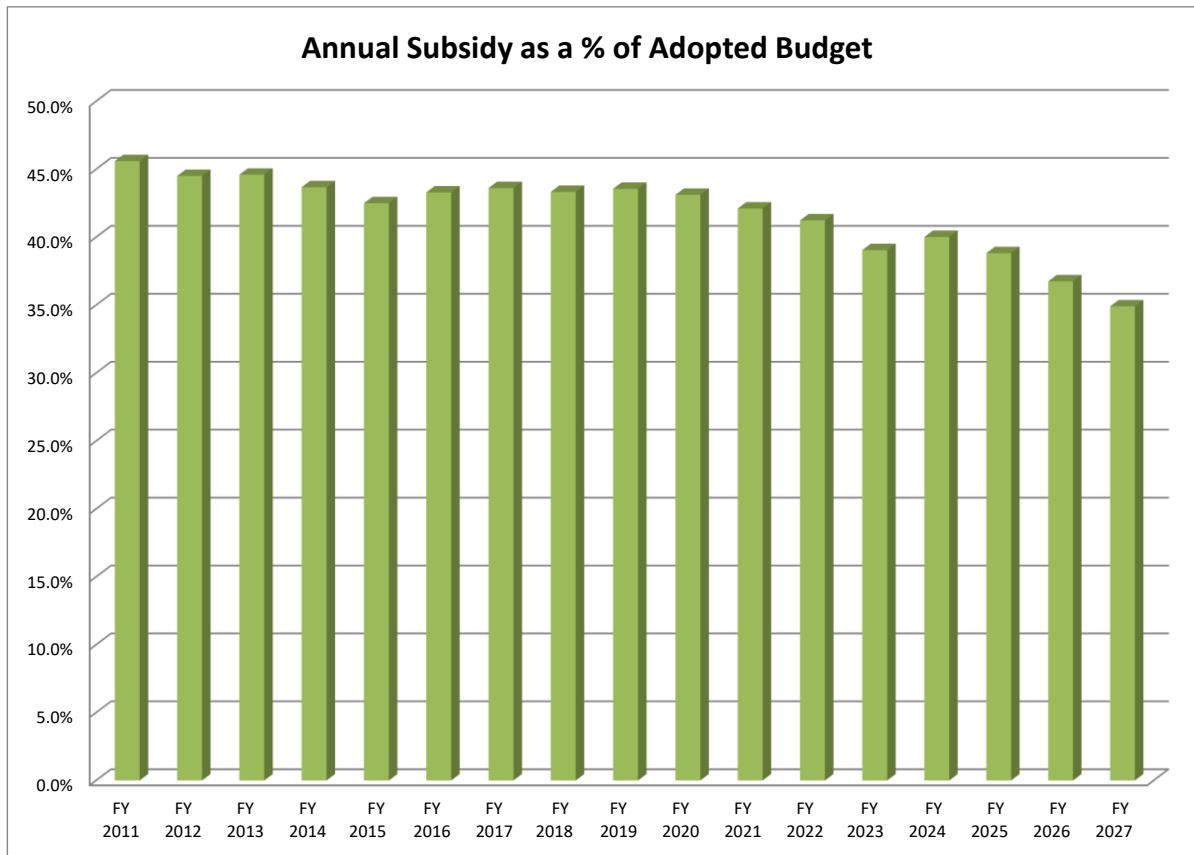
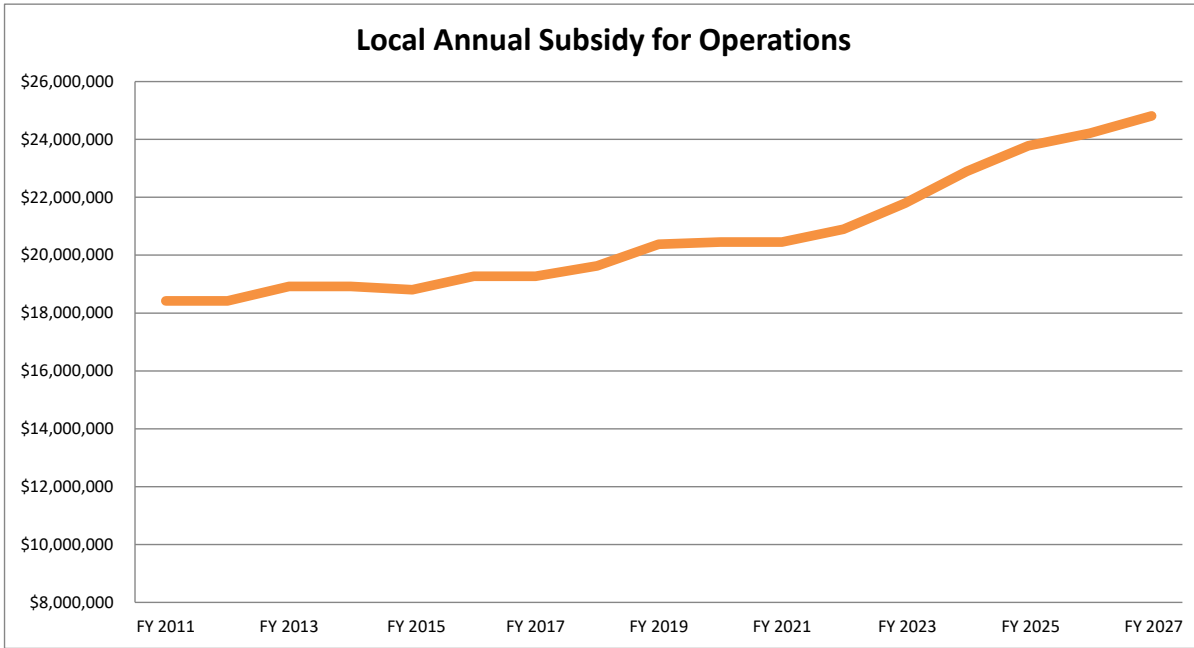
Attachment C: Local Funding History for School Operations (FY 1992-2027)

Salem City Schools
History of City Funding for School Operations
FY 1992-2027

Fiscal Year	Local Annual Subsidy for Operations	Annual Subsidy Increase Over Prior Year	% change in Annual Subsidy	Adopted School Fund Budget ④	Annual Subsidy as a % of Adopted Budget	Average Annual	Average Annual	Average Annual
						Increase-Last 5 Years	Increase-Last 10 Years	Increase Last 15 years
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%			
FY 2027 ⑨	\$ 24,813,041	\$ 600,000	2.5%	\$ 71,085,638	34.9%	\$ 783,028	\$ 554,225	\$ 426,203

Notes:

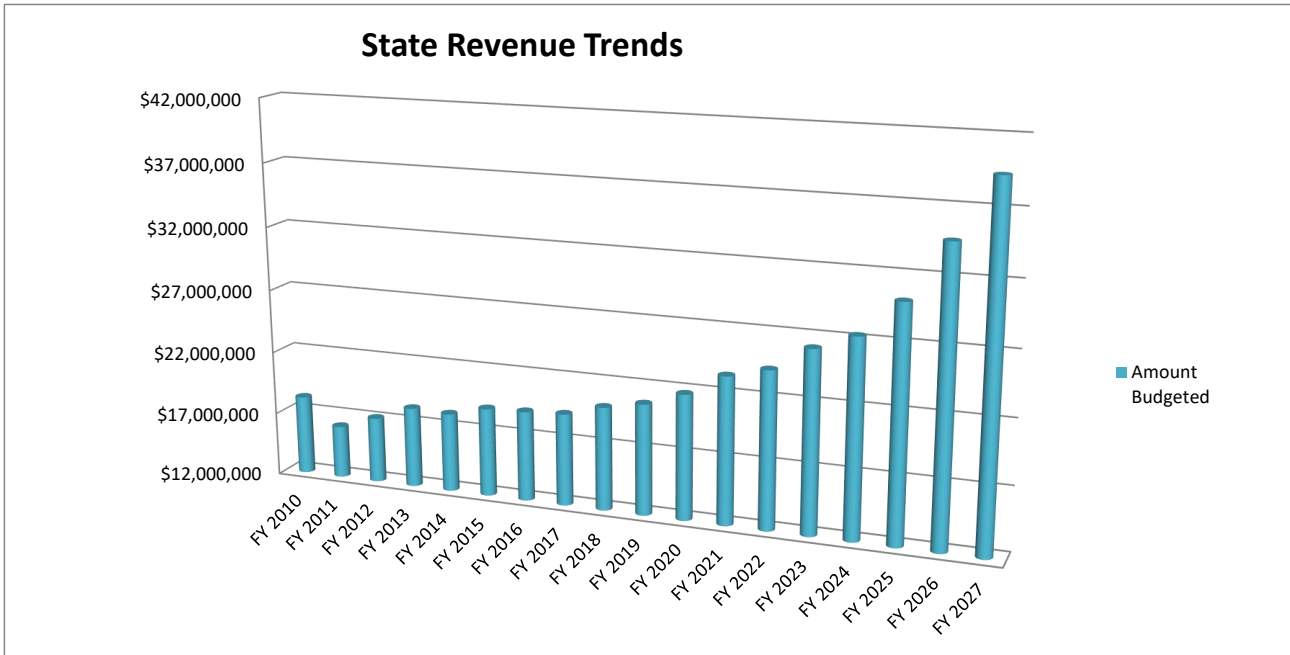
- 1 - FY 2005 budget is shown net of one time debt service balloon payment for better comparability. The School fund budget that year was \$38,086,309
- 2 - FY 2015 reflects an increase of \$461,000 for raises, a reduction of a shared position, and a reduction of \$500,000 local funding returned to the 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
- 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.
- 9 - FY 2027 reflects an increase of \$600,000 from the City to assist with implementing the salary study recommendations.



Attachment D: State Revenue Trends

Budgeted State Revenue Trends

Fiscal Year	Amount Budgeted	Amount	
		Increased/Decreased Based	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 Progr
FY 2027	\$39,379,627	\$4,733,828	2% Compensation Supplement & increases associated with Rebenchmarking & /



Attachment E: 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	\$ 703,825.00
Positive Behavioral Interventions & Supports (PBIS) of the VA Tiered Systems of Supports (VTSS) Grants	\$ 247,044.58
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	\$ 26,000.00
SparkForce Summer Inclusion Manufacturing Camp Grant	\$ 50,000.00
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
ACSE Connecting Early Computer Science Learning to Middle School Pathways through Robotics Grant	\$ 65,000.00
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
School-Based Mental Health Telehealth Services Grant	\$ 127,500.00
Mathematics Innovation Grant	\$ 203,848.00
Comprehensive Literacy State Development (CLSD) Grant	\$ 520,488.00
Middle School Math Acceleration Grant	\$ 4,560.00
	\$ 8,719,695.00



FY 27 Operating Budget for Adoption

Budget Year 2027

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 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	4,518,864.28	4,091,298.74	4,049,988.76	3,995,232.00	4,031,724.00	36,492.00
30-110-00-00-9-000-61003	Sales Tax 1/8 Cent	513,926.28	509,638.26	506,514.46	570,747.00	575,961.00	5,214.00
30-110-00-00-9-000-61006	Basic Aid	11,529,293.00	14,737,387.00	16,580,958.00	16,813,790.00	20,636,892.00	3,823,102.00
30-110-00-00-9-000-61009	Vocational Education	238,061.00	273,340.00	363,276.00	358,184.00	485,976.00	127,792.00
30-110-00-00-9-000-61012	Gifted Education	124,699.00	143,178.00	156,038.00	153,851.00	171,521.00	17,670.00
30-110-00-00-9-000-61015	Special Education	1,394,358.00	1,600,992.00	1,913,906.00	2,104,582.00	2,130,289.00	25,707.00
30-110-00-00-9-000-61018	Textbooks (SOQ)	300,138.00	344,617.00	390,437.00	384,964.00	414,275.00	29,311.00
30-110-00-00-9-000-61019	At Risk (SOQ)	.00	.00	1,622,304.00	1,797,983.00	2,798,013.00	1,000,030.00
30-110-00-00-9-000-61021	Prevention, Intervention, Remediation	310,613.00	356,644.00	.00	.00	.00	.00
30-110-00-00-9-000-61024	English as 2nd Language	159,789.00	156,918.00	326,069.00	365,328.00	408,897.00	43,569.00
30-110-00-00-9-000-61027	Remedial Summer School-SOQ	70,495.00	60,214.00	132,888.00	132,888.00	83,566.00	(49,322.00)
30-110-00-00-9-000-61030	SOQ Position Bonus Payment	.00	.00	388,929.00	.00	.00	.00
30-110-00-00-9-000-61050	VRS Teacher Retirement Reimb-Instructional	1,691,368.00	1,942,016.00	1,923,659.00	1,896,693.00	1,847,747.00	(48,946.00)
30-110-00-00-9-000-61053	FICA Reimb - Instructional	725,520.00	833,037.00	894,782.00	882,239.00	990,143.00	107,904.00
30-110-00-00-9-000-61056	VRS Group Life Insurance Reimb - Instructional	52,147.00	59,875.00	56,076.00	55,290.00	54,575.00	(715.00)
30-110-00-00-9-000-61101	At Risk (Incentive Funded)	305,168.00	17,287.00	.00	.00	.00	.00
30-110-00-00-9-000-61104	Virginia Workplace Readiness Skills Assessment	1,101.71	970.59	879.11	1,225.00	1,225.00	.00
30-110-00-00-9-000-61111	Supplemental GF Payments in Lieu of Food and Hygiene Tax	286,523.00	683,376.00	698,742.00	700,857.00	696,590.00	(4,267.00)
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	731,048.00	2,135,956.00	625,216.00	1,292,265.00	469,137.00	(823,128.00)
30-110-00-00-9-000-61114	Rebenchmarking Hold Harmless	442,198.17	334,037.00	.00	.00	.00	.00



FY 27 Operating Budget for Adoption

Budget Year 2027

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 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	24,382.71	2.90	49,443.00	49,443.00	.00
30-110-00-00-9-000-61124	Homebound	6,334.00	345.49	.00	.00	2,562.00	2,562.00
30-110-00-00-9-000-61306	Regular Foster Care	71,302.00	72,398.00	64,508.00	274,619.00	210,260.00	(64,359.00)
30-110-00-00-9-000-61315	Early Reading Intervention	101,021.00	143,309.00	84,037.00	84,037.00	139,774.00	55,737.00
30-110-00-00-9-000-61318	Spec Ed - Regional Prog Tuition Reimb	442,320.00	558,954.00	602,737.00	589,567.00	601,223.00	11,656.00
30-110-00-00-9-000-61321	Career & Technical Ed - Equipment	12,935.67	11,812.72	11,049.18	11,813.00	11,049.00	(764.00)
30-110-00-00-9-000-61327	Spec Ed - Foster Care	147,106.04	201,375.00	166,731.00	.00	.00	.00
30-110-00-00-9-000-61330	At Risk (Lottery Funded)	336,103.00	745,307.00	818,290.00	639,527.00	739,365.00	99,838.00
30-110-00-00-9-000-61336	K-3 Primary Class Size Reduction	202,036.00	189,191.00	232,240.00	225,775.00	434,615.00	208,840.00
30-110-00-00-9-000-61342	Mentor Teacher Program	699.00	494.00	283.00	283.00	476.00	193.00
30-110-00-00-9-000-61354	Industry Certification Costs	4,752.51	4,186.91	3,792.29	7,275.00	7,275.00	.00
30-110-00-00-9-000-61355	CTE STEM-H Industry Credentials	1,784.69	1,572.29	1,245.00	2,000.00	2,000.00	.00
30-110-00-00-9-000-61357	Project Graduation - Senior Year	6,899.00	6,899.00	6,626.00	6,626.00	9,308.00	2,682.00
30-110-00-00-9-000-61363	SOL Algebra Readiness Grant	47,790.00	50,096.00	77,630.00	77,629.00	86,036.00	8,407.00
30-110-00-00-9-000-61369	Supplemental Lottery Per Pupil Allocation	915,948.00	1,054,103.00	1,088,097.00	965,087.00	1,083,710.00	118,623.00
30-110-00-00-9-000-61400	Natl Board Certification Bonus	62,500.00	52,500.00	42,500.00	62,500.00	40,000.00	(22,500.00)
30-110-00-00-9-000-61415	DMAS State Healthcare - Medicaid	38,343.69	126,013.36	252,115.46	35,000.00	57,500.00	22,500.00
30-110-00-00-9-000-61550	ARPA Bonus Payments to School Divisions	387,066.34	.00	.00	.00	.00	.00
30-110-00-00-9-000-62300	Adult Basic Ed 84.002	.00	.00	9,822.84	.00	.00	.00
30-110-00-00-9-000-63018	Inception of Lease - Other Financing Source	131,663.14	.00	.00	.00	.00	.00
30-110-00-00-9-000-63019	Inception of Subscriptions - Other Financing Sources	131,496.76	34,059.30	54,895.65	.00	.00	.00



FY 27 Operating Budget for Adoption

Budget Year 2027

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 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							
30-110-00-00-9-000-63020	Sale Of Property/Equipment	14,342.62	8,838.56	14,030.24	8,000.00	8,000.00	.00
30-110-00-00-9-000-63050	Miscellaneous Income	3,537.41	45,599.90	18,629.16	20,000.00	20,000.00	.00
30-110-00-00-9-000-63115	Alternative Ed Program Reimbursement	93,561.00	100,576.00	72,351.00	74,108.00	46,446.00	(27,662.00)
30-110-00-00-9-000-63200	Tuition - Non Resident Day Student	179,049.96	150,553.66	162,510.39	195,000.00	195,000.00	.00
30-110-00-00-9-000-63203	Tuition - Non Resident ISN	.00	240.80	.00	.00	.00	.00
30-110-00-00-9-000-63210	Tuition - Summer School	4,752.50	37,374.45	65,183.78	25,000.00	25,000.00	.00
30-110-00-00-9-000-63215	VWCC - Dual Enrollment Reimb	40,057.50	60,092.00	72,410.23	80,000.00	20,000.00	(60,000.00)
30-110-00-00-9-000-63230	Driver Education Fees	23,375.00	21,180.00	20,192.11	25,000.00	25,000.00	.00
30-110-00-00-9-000-63235	AP Exam Fees	402.00	218.00	1,220.20	.00	.00	.00
30-110-00-00-9-000-63245	Technology Use Fees	2,260.00	2,894.10	1,610.52	.00	.00	.00
30-110-00-00-9-000-63270	New Horizons Healthcare Partnership	.00	.00	35,338.73	59,502.00	63,643.00	4,141.00
30-110-00-00-9-000-63300	Indirect Cost Recovery - Food Service	.00	.00	236,994.37	.00	.00	.00
30-110-00-00-9-000-63590	School Bus Pupil Transportation	88,799.56	81,736.58	73,385.35	.00	30,000.00	30,000.00
30-110-00-00-9-000-63595	School Bus Operation Other Income	4,484.46	5,352.81	13,446.74	.00	.00	.00
30-110-00-00-9-000-63598	Facilities Rental	22,926.42	23,330.68	24,437.50	19,500.00	19,500.00	.00
30-110-00-00-9-000-63599	Broadband Lease	25,474.00	26,238.23	27,024.96	27,786.00	28,620.00	834.00
30-110-00-00-9-000-63601	Insurance Adj/Refunds/Rebates	34,185.64	50,444.52	42,863.19	5,000.00	14,900.00	9,900.00
30-110-00-00-9-000-63610	Lease Revenue	24,099.09	24,099.09	24,099.09	.00	.00	.00
30-110-00-00-9-000-63611	Lease Interest Revenue	16,347.14	16,025.25	15,665.99	.00	.00	.00
30-110-00-00-9-000-63612	Lease Revenue Offset	(25,412.00)	(26,173.23)	(26,958.97)	.00	.00	.00
30-110-00-00-9-000-69999	Contingencies	.00	.00	.00	50,000.00	50,000.00	.00



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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 Totals		\$27,201,653.58	\$32,392,401.77	\$35,247,699.23	\$35,332,195.00	\$40,023,236.00	\$4,691,041.00
Level 9 - District Wide Totals		\$27,201,653.58	\$32,392,401.77	\$35,247,699.23	\$35,332,195.00	\$40,023,236.00	\$4,691,041.00
Sub-Function 00 - Revenues Totals		\$27,201,653.58	\$32,392,401.77	\$35,247,699.23	\$35,332,195.00	\$40,023,236.00	\$4,691,041.00
Function 00 - Revenue Totals		\$27,201,653.58	\$32,392,401.77	\$35,247,699.23	\$35,332,195.00	\$40,023,236.00	\$4,691,041.00
Locations 110 - Central Instruction Totals		\$27,201,653.58	\$32,392,401.77	\$35,247,699.23	\$35,332,195.00	\$40,023,236.00	\$4,691,041.00
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	21,797,899.00	22,896,130.00	23,781,130.00	24,213,041.00	24,813,041.00	600,000.00
30-170-67-67-9-720-63006	Transfer From General Fund-Meals Tax	258,012.04	355,788.34	.00	.00	.00	.00
Program 720 - Intra Agency Fund Totals		\$22,055,911.04	\$23,251,918.34	\$23,781,130.00	\$24,213,041.00	\$24,813,041.00	\$600,000.00
Level 9 - District Wide Totals		\$22,055,911.04	\$23,251,918.34	\$23,781,130.00	\$24,213,041.00	\$24,813,041.00	\$600,000.00
Sub-Function 67 - Debt Service & Transfers Totals		\$22,055,911.04	\$23,251,918.34	\$23,781,130.00	\$24,213,041.00	\$24,813,041.00	\$600,000.00
Function 67 - Debt Service & Fund Transfers Totals		\$22,055,911.04	\$23,251,918.34	\$23,781,130.00	\$24,213,041.00	\$24,813,041.00	\$600,000.00
Locations 170 - Non-Departmental Totals		\$22,055,911.04	\$23,251,918.34	\$23,781,130.00	\$24,213,041.00	\$24,813,041.00	\$600,000.00
	REVENUE TOTALS	\$49,257,564.62	\$55,644,320.11	\$59,028,829.23	\$59,545,236.00	\$64,836,277.00	\$5,291,041.00
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	4,649.25	3,638.04	3,094.01	4,860.00	4,860.00	.00
30-110-61-10-2-110-72100	FICA	738.16	278.26	236.73	372.00	372.00	.00
30-110-61-10-2-110-73037	Contractual Services - Other	.00	2,173,315.70	183.00	1,254,041.00	300.00	(1,253,741.00)
30-110-61-10-2-110-73190	Safe Splash Program YMCA	2,400.00	2,400.00	2,400.00	2,400.00	2,400.00	.00
30-110-61-10-2-110-73285	Strings Program	300.00	696.00	300.00	2,250.00	2,250.00	.00



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Fund 30 - School General Fund							
EXPENSE							
Locations 110 - Central Instruction							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 2 - Elementary							
Program 110 - Regular Instruction							
30-110-61-10-2-110-75529	Travel-Itinerant	10.50	.00	.00	.00	.00	.00
30-110-61-10-2-110-76070	Parent Involvement	.00	233.73	207.90	600.00	600.00	.00
30-110-61-10-2-110-76130	Textbooks	68,084.40	143,309.39	148,479.72	190,102.00	341,124.00	151,022.00
30-110-61-10-2-110-76210	Character Education	1,609.47	1,302.78	.00	1,300.00	1,300.00	.00
30-110-61-10-2-110-76250	Enrichment	16,832.40	6,056.89	4,236.99	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	10,077.62	9,060.76	7,476.55	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		\$104,701.80	\$2,340,291.55	\$166,614.90	\$1,529,245.00	\$426,526.00	(\$1,102,719.00)
Program 111 - Remedial-School Day							
30-110-61-10-2-111-71120	Compensation-Instructional Salaries	1,617.00	1,441.00	.00	9,152.00	9,152.00	.00
30-110-61-10-2-111-72100	FICA	123.74	110.28	.00	701.00	701.00	.00
Program 111 - Remedial-School Day Totals		\$1,740.74	\$1,551.28	\$0.00	\$9,853.00	\$9,853.00	\$0.00
Program 115 - Testing							
30-110-61-10-2-115-71120	Compensation-Instructional Salaries	17.00	.00	17.00	400.00	400.00	.00
30-110-61-10-2-115-72100	FICA	1.30	.00	1.30	31.00	31.00	.00
30-110-61-10-2-115-73205	Software Licensing Fees	28,778.36	8,260.00	32,393.08	61,085.00	.00	(61,085.00)
30-110-61-10-2-115-73225	Professional Development - Conferences	2,648.00	865.80	70.77	550.00	550.00	.00
30-110-61-10-2-115-76455	Testing Materials-Assessment	4,315.71	846.56	296.28	500.00	500.00	.00
Program 115 - Testing Totals		\$35,760.37	\$9,972.36	\$32,778.43	\$62,566.00	\$1,481.00	(\$61,085.00)
Program 120 - Special Education							
30-110-61-10-2-120-71146	Compensation - ELL	104,429.92	.00	.00	.00	.00	.00
30-110-61-10-2-120-71153	Compensation-Instructional Asst ELL	.00	150.00	.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 2 - Elementary							
Program 120 - Special Education							
30-110-61-10-2-120-71665	Bonus Payments To Teachers	6,966.00	.00	.00	.00	.00	.00
30-110-61-10-2-120-72100	FICA	8,368.78	.00	.00	.00	.00	.00
30-110-61-10-2-120-72210	VRS Pension Contribution	8,447.90	904.41	.00	.00	.00	.00
30-110-61-10-2-120-72220	VRS Hybrid Pension Contribution	8,100.90	.00	.00	.00	.00	.00
30-110-61-10-2-120-72300	Group Health and Dental Insurance	15,591.44	146.44	.00	.00	.00	.00
30-110-61-10-2-120-72400	VRS Group Life Insurance	1,334.20	.00	.00	.00	.00	.00
30-110-61-10-2-120-72510	Hybrid Disability Insurance	116.00	.00	.00	.00	.00	.00
30-110-61-10-2-120-72750	VRS Retiree Health Care Credit	1,204.80	.00	.00	.00	.00	.00
30-110-61-10-2-120-73010	Autism Support Services	76,020.31	24,789.39	3,998.48	20,600.00	20,600.00	.00
30-110-61-10-2-120-73037	Contractual Services - Other	3,287.95	151,151.69	57,674.14	35,000.00	153,314.00	118,314.00
30-110-61-10-2-120-73255	Professional Development	1,509.29	.00	4,273.30	5,000.00	5,000.00	.00
30-110-61-10-2-120-73275	Therapeutic Services -Sp Ed	174,009.12	170,707.20	141,738.19	160,000.00	160,000.00	.00
30-110-61-10-2-120-75529	Travel-Itinerant	.00	.00	.00	500.00	500.00	.00
30-110-61-10-2-120-76431	Special Ed - General	10,685.81	21,723.31	5,596.12	12,350.00	12,350.00	.00
30-110-61-10-2-120-76438	Supplies - EL	4,140.36	195.00	.00	.00	.00	.00
30-110-61-10-2-120-76455	Testing Materials-Assessment	4,800.06	18.99	7,801.76	4,000.00	4,000.00	.00
	Program 120 - Special Education Totals	\$429,012.84	\$369,786.43	\$221,081.99	\$237,450.00	\$355,764.00	\$118,314.00
	Program 123 - ELL						
30-110-61-10-2-123-71146	Compensation - ELL	.00	96,693.72	176,488.52	195,293.00	261,576.00	66,283.00
30-110-61-10-2-123-71153	Compensation-Instructional Asst ELL	.00	934.50	10,357.50	.00	.00	.00
30-110-61-10-2-123-71665	Bonus Payments To Teachers	.00	.00	4,644.00	.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 2 - Elementary							
Program 123 - ELL							
30-110-61-10-2-123-72100	FICA	.00	7,101.87	12,897.22	14,940.00	20,011.00	5,071.00
30-110-61-10-2-123-72210	VRS Pension Contribution	.00	8,105.65	17,468.60	9,100.00	28,535.00	19,435.00
30-110-61-10-2-123-72220	VRS Hybrid Pension Contribution	.00	8,640.06	9,611.28	21,234.00	12,229.00	(9,005.00)
30-110-61-10-2-123-72300	Group Health and Dental Insurance	.00	17,448.00	29,216.16	14,924.00	14,924.00	.00
30-110-61-10-2-123-72400	VRS Group Life Insurance	.00	1,423.04	2,091.00	2,154.00	2,766.00	612.00
30-110-61-10-2-123-72510	Hybrid Disability Insurance	.00	123.72	129.20	.00	471.00	471.00
30-110-61-10-2-123-72750	VRS Retiree Health Care Credit	.00	1,285.00	2,144.20	2,208.00	2,297.00	89.00
30-110-61-10-2-123-76438	Supplies - EL	.00	3,688.11	2,942.30	5,000.00	5,000.00	.00
30-110-61-10-2-123-76455	Testing Materials-Assessment	.00	6,339.39	.00	.00	.00	.00
	Program 123 - ELL Totals	\$0.00	\$151,783.06	\$267,989.98	\$264,853.00	\$347,809.00	\$82,956.00
Program 127 - Regional Sp Ed Program							
30-110-61-10-2-127-73297	Tuition - Regional Sp Ed Program	.00	73,182.23	74,273.63	30,000.00	30,000.00	.00
	Program 127 - Regional Sp Ed Program Totals	\$0.00	\$73,182.23	\$74,273.63	\$30,000.00	\$30,000.00	\$0.00
Program 128 - Risk Reduction							
30-110-61-10-2-128-71120	Compensation-Instructional Salaries	8,952.67	12,596.36	.00	200.00	200.00	.00
30-110-61-10-2-128-71151	Compensation-Instructional Asst	12,708.17	12,434.02	4,825.66	9,899.00	10,452.00	553.00
30-110-61-10-2-128-72100	FICA	1,597.75	1,914.91	369.15	773.00	800.00	27.00
30-110-61-10-2-128-73037	Contractual Services - Other	.00	2,650.00	.00	.00	.00	.00
	Program 128 - Risk Reduction Totals	\$23,258.59	\$29,595.29	\$5,194.81	\$10,872.00	\$11,452.00	\$580.00
Program 140 - Gifted							
30-110-61-10-2-140-71120	Compensation-Instructional Salaries	63,864.96	63,235.84	66,632.31	67,951.00	68,611.00	660.00
30-110-61-10-2-140-71665	Bonus Payments To Teachers	1,393.20	.00	1,393.20	.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 2 - Elementary							
Program 140 - Gifted							
30-110-61-10-2-140-72100	FICA	4,898.03	4,391.46	4,651.39	5,198.00	5,249.00	51.00
30-110-61-10-2-140-72210	VRS Pension Contribution	10,614.40	10,503.22	9,374.71	11,293.00	10,717.00	(576.00)
30-110-61-10-2-140-72300	Group Health and Dental Insurance	8,576.16	10,702.52	10,029.36	8,860.00	8,860.00	.00
30-110-61-10-2-140-72400	VRS Group Life Insurance	855.80	846.84	778.50	802.00	727.00	(75.00)
30-110-61-10-2-140-72750	VRS Retiree Health Care Credit	772.80	764.72	798.20	822.00	604.00	(218.00)
30-110-61-10-2-140-76280	Gifted	6,225.34	8,083.83	4,831.49	5,600.00	5,600.00	.00
	Program 140 - Gifted Totals	\$97,200.69	\$98,528.43	\$98,489.16	\$100,526.00	\$100,368.00	(\$158.00)
	Level 2 - Elementary Totals	\$691,675.03	\$3,074,690.63	\$866,422.90	\$2,245,365.00	\$1,283,253.00	(\$962,112.00)
Level 3 - Secondary							
Program 110 - Regular Instruction							
30-110-61-10-3-110-73018	Career - Tech Testing	7,638.91	6,729.79	6,008.40	29,500.00	29,500.00	.00
30-110-61-10-3-110-73037	Contractual Services - Other	175.00	524,048.74	784.00	303,205.00	7,800.00	(295,405.00)
30-110-61-10-3-110-73050	Drivers Education Services	82,778.00	57,797.00	70,572.00	95,873.00	95,873.00	.00
30-110-61-10-3-110-73090	Nursing Education Services	.00	.00	29,171.00	.00	31,325.00	31,325.00
30-110-61-10-3-110-73162	Subscription Offset	(53,413.09)	.00	.00	.00	.00	.00
30-110-61-10-3-110-73295	Tuition VWCC	46,001.43	71,962.20	84,211.44	115,000.00	35,000.00	(80,000.00)
30-110-61-10-3-110-76035	CPR/AED Recertification	.00	.00	.00	800.00	800.00	.00
30-110-61-10-3-110-76042	Distinguished Scholars	26,500.00	27,000.00	31,500.00	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	152,887.68	51,773.21	119,691.45	152,888.00	152,888.00	.00
30-110-61-10-3-110-76250	Enrichment	164.46	1,912.00	461.63	.00	.00	.00
30-110-61-10-3-110-76345	Mathematics	113.85	.00	.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	53,413.09	.00	.00	.00	.00	.00
	Program 110 - Regular Instruction Totals	\$316,259.33	\$741,222.94	\$342,399.92	\$725,516.00	\$381,436.00	(\$344,080.00)
Program 111 - Remedial-School Day							
30-110-61-10-3-111-71120	Compensation-Instructional Salaries	687.50	1,034.00	.00	2,684.00	2,684.00	.00
30-110-61-10-3-111-72100	FICA	52.60	79.10	.00	206.00	206.00	.00
30-110-61-10-3-111-73037	Contractual Services - Other	2,155.00	1,755.00	1,764.50	6,626.00	9,308.00	2,682.00
	Program 111 - Remedial-School Day Totals	\$2,895.10	\$2,868.10	\$1,764.50	\$9,516.00	\$12,198.00	\$2,682.00
Program 115 - Testing							
30-110-61-10-3-115-71120	Compensation-Instructional Salaries	743.75	3,914.25	2,116.50	3,500.00	3,500.00	.00
30-110-61-10-3-115-72100	FICA	56.91	299.45	161.91	268.00	268.00	.00
30-110-61-10-3-115-73205	Software Licensing Fees	9,528.21	9,929.64	20,100.81	18,565.00	1,000.00	(17,565.00)
30-110-61-10-3-115-73225	Professional Development - Conferences	32.00	139.57	31.15	1,000.00	1,000.00	.00
30-110-61-10-3-115-76455	Testing Materials-Assessment	14,592.54	1,306.57	6,201.62	14,820.00	14,820.00	.00
	Program 115 - Testing Totals	\$24,953.41	\$15,589.48	\$28,611.99	\$38,153.00	\$20,588.00	(\$17,565.00)
Program 120 - Special Education							
30-110-61-10-3-120-71110	Compensation-Administrative	30,784.13	3,141.00	.00	.00	.00	.00
30-110-61-10-3-120-71146	Compensation - ELL	62,824.00	.00	.00	.00	.00	.00
30-110-61-10-3-120-71153	Compensation-Instructional Asst ELL	.00	30.00	.00	.00	.00	.00
30-110-61-10-3-120-71665	Bonus Payments To Teachers	774.00	.00	.00	.00	.00	.00
30-110-61-10-3-120-72100	FICA	7,033.59	243.01	.00	1,368.00	.00	(1,368.00)
30-110-61-10-3-120-72210	VRS Pension Contribution	16,333.47	569.49	.00	.00	.00	.00
30-110-61-10-3-120-72300	Group Health and Dental Insurance	8,886.52	16.60	.00	.00	.00	.00



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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 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	1,316.93	45.92	.00	.00	.00	.00
30-110-61-10-3-120-72750	VRS Retiree Health Care Credit	1,189.19	41.46	.00	.00	.00	.00
30-110-61-10-3-120-73010	Autism Support Services	3,487.50	2,226.70	1,787.62	5,000.00	5,000.00	.00
30-110-61-10-3-120-73037	Contractual Services - Other	.00	30,397.03	19,871.88	20,000.00	20,000.00	.00
30-110-61-10-3-120-73255	Professional Development	5,128.63	.00	2,413.80	2,498.00	2,498.00	.00
30-110-61-10-3-120-73275	Therapeutic Services -Sp Ed	56,033.85	45,285.09	57,741.71	47,500.00	151,314.00	103,814.00
30-110-61-10-3-120-73810	Tuition - Other Entities In-State	.00	8,986.45	12,210.00	18,000.00	22,800.00	4,800.00
30-110-61-10-3-120-76431	Special Ed - General	7,594.12	19,523.47	544.43	1,200.00	2,200.00	1,000.00
30-110-61-10-3-120-76438	Supplies - EL	1,551.24	.00	.00	.00	.00	.00
	Program 120 - Special Education Totals	\$202,937.17	\$110,506.22	\$94,569.44	\$95,566.00	\$203,812.00	\$108,246.00
	Program 121 - Alternative Education						
30-110-61-10-3-121-71120	Compensation-Instructional Salaries	56,526.00	60,157.68	121,456.54	124,478.00	128,086.00	3,608.00
30-110-61-10-3-121-71151	Compensation-Instructional Asst	30,372.97	7,116.76	6,336.81	8,493.00	20,000.00	11,507.00
30-110-61-10-3-121-71665	Bonus Payments To Teachers	.00	.00	3,792.59	.00	.00	.00
30-110-61-10-3-121-72100	FICA	6,127.70	4,925.89	9,762.06	10,172.00	11,329.00	1,157.00
30-110-61-10-3-121-72210	VRS Pension Contribution	5,041.80	874.12	8,270.10	6,630.00	6,939.00	309.00
30-110-61-10-3-121-72220	VRS Hybrid Pension Contribution	9,394.60	9,992.24	11,095.88	15,470.00	16,192.00	722.00
30-110-61-10-3-121-72300	Group Health and Dental Insurance	19,124.96	10,911.76	18,690.72	9,943.00	9,943.00	.00
30-110-61-10-3-121-72400	VRS Group Life Insurance	1,163.90	876.10	1,426.00	1,569.00	1,570.00	1.00
30-110-61-10-3-121-72510	Hybrid Disability Insurance	134.50	143.08	149.10	155.00	186.00	31.00
30-110-61-10-3-121-72750	VRS Retiree Health Care Credit	1,051.10	791.10	1,462.30	1,609.00	1,303.00	(306.00)



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Budget Year 2027

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 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	468.44	2,404.97	4,000.00	4,000.00	.00
	Program 121 - Alternative Education Totals	\$128,937.53	\$96,257.17	\$184,847.07	\$182,519.00	\$199,548.00	\$17,029.00
	Program 122 - Dropout Prevention						
30-110-61-10-3-122-71120	Compensation-Instructional Salaries	23,351.20	24,950.98	24,624.06	25,166.00	25,411.00	245.00
30-110-61-10-3-122-71665	Bonus Payments To Teachers	4,644.00	.00	1,548.00	.00	.00	.00
30-110-61-10-3-122-72100	FICA	1,816.64	1,548.36	1,994.99	1,925.00	1,944.00	19.00
30-110-61-10-3-122-72220	VRS Hybrid Pension Contribution	3,867.30	4,109.22	3,716.32	4,183.00	3,969.00	(214.00)
30-110-61-10-3-122-72300	Group Health and Dental Insurance	8,879.68	9,241.68	.00	6,960.00	6,960.00	.00
30-110-61-10-3-122-72400	VRS Group Life Insurance	311.80	331.30	288.30	297.00	269.00	(28.00)
30-110-61-10-3-122-72510	Hybrid Disability Insurance	55.40	58.82	58.20	60.00	73.00	13.00
30-110-61-10-3-122-72750	VRS Retiree Health Care Credit	281.60	299.14	295.60	305.00	224.00	(81.00)
	Program 122 - Dropout Prevention Totals	\$43,207.62	\$40,539.50	\$32,525.47	\$38,896.00	\$38,850.00	(\$46.00)
	Program 123 - ELL						
30-110-61-10-3-123-71110	Compensation-Administrative	.00	34,990.25	.00	26,779.00	.00	(26,779.00)
30-110-61-10-3-123-71146	Compensation - ELL	.00	66,596.64	97,180.67	106,550.00	72,231.00	(34,319.00)
30-110-61-10-3-123-71153	Compensation-Instructional Asst ELL	.00	435.00	2,790.00	.00	2,800.00	2,800.00
30-110-61-10-3-123-71665	Bonus Payments To Teachers	.00	.00	2,167.20	.00	.00	.00
30-110-61-10-3-123-72100	FICA	.00	7,737.16	7,688.38	10,200.00	5,740.00	(4,460.00)
30-110-61-10-3-123-72210	VRS Pension Contribution	.00	16,820.42	13,733.78	22,159.00	11,720.00	(10,439.00)
30-110-61-10-3-123-72300	Group Health and Dental Insurance	.00	9,227.92	12,330.82	8,667.00	8,667.00	.00
30-110-61-10-3-123-72400	VRS Group Life Insurance	.00	1,356.20	1,140.46	1,573.00	795.00	(778.00)
30-110-61-10-3-123-72750	VRS Retiree Health Care Credit	.00	1,224.64	1,169.52	1,613.00	660.00	(953.00)



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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 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 123 - ELL							
30-110-61-10-3-123-76438	Supplies - EL	.00	526.33	666.94	1,250.00	1,250.00	.00
	Program 123 - ELL Totals	\$0.00	\$138,914.56	\$138,867.77	\$178,791.00	\$103,863.00	(\$74,928.00)
Program 128 - Risk Reduction							
30-110-61-10-3-128-71120	Compensation-Instructional Salaries	24,929.43	22,596.29	22,813.33	15,000.00	24,440.00	9,440.00
30-110-61-10-3-128-71151	Compensation-Instructional Asst	274.48	.00	.00	.00	.00	.00
30-110-61-10-3-128-72100	FICA	1,928.12	1,728.63	1,745.22	1,148.00	1,871.00	723.00
30-110-61-10-3-128-73037	Contractual Services - Other	24,460.88	15,301.72	30,347.24	30,600.00	30,600.00	.00
30-110-61-10-3-128-75529	Travel-Itinerant	.00	.00	.00	500.00	500.00	.00
30-110-61-10-3-128-76435	Supplies - Instructional	7,022.37	4,140.41	12,997.10	16,000.00	16,000.00	.00
	Program 128 - Risk Reduction Totals	\$58,615.28	\$43,767.05	\$67,902.89	\$63,248.00	\$73,411.00	\$10,163.00
Program 140 - Gifted							
30-110-61-10-3-140-71120	Compensation-Instructional Salaries	21,288.24	21,078.56	22,210.73	22,651.00	22,870.00	219.00
30-110-61-10-3-140-71665	Bonus Payments To Teachers	464.40	.00	464.40	.00	.00	.00
30-110-61-10-3-140-72100	FICA	1,632.77	1,463.87	1,550.48	1,733.00	1,750.00	17.00
30-110-61-10-3-140-72210	VRS Pension Contribution	3,538.10	3,501.06	3,124.90	3,765.00	3,572.00	(193.00)
30-110-61-10-3-140-72300	Group Health and Dental Insurance	2,858.70	3,567.58	3,343.20	5,360.00	5,360.00	.00
30-110-61-10-3-140-72400	VRS Group Life Insurance	285.20	282.32	259.50	267.00	242.00	(25.00)
30-110-61-10-3-140-72750	VRS Retiree Health Care Credit	257.60	254.90	266.10	274.00	201.00	(73.00)
30-110-61-10-3-140-73300	Tuition-Gov School	78,287.00	82,730.00	77,578.00	84,960.00	84,960.00	.00
30-110-61-10-3-140-76280	Gifted	250.68	262.82	1,323.91	1,500.00	1,500.00	.00
	Program 140 - Gifted Totals	\$108,862.69	\$113,141.11	\$110,121.22	\$120,510.00	\$120,455.00	(\$55.00)
	Level 3 - Secondary Totals	\$886,668.13	\$1,302,806.13	\$1,001,610.27	\$1,452,715.00	\$1,154,161.00	(\$298,554.00)



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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 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 4 - Middle							
Program 110 - Regular Instruction							
30-110-61-10-4-110-71151	Compensation-Instructional Asst	.00	.00	142.08	.00	.00	.00
30-110-61-10-4-110-72100	FICA	.00	.00	10.86	.00	.00	.00
30-110-61-10-4-110-73037	Contractual Services - Other	.00	870,157.60	33.00	491,005.00	300.00	(490,705.00)
30-110-61-10-4-110-73255	Professional Development	.00	.00	.00	1,000.00	1,000.00	.00
30-110-61-10-4-110-73285	Strings Program	.00	312.00	.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	39,555.42	47,777.24	81,954.96	112,663.00	112,663.00	.00
30-110-61-10-4-110-76250	Enrichment	42.00	85.89	1,725.14	.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	(30.45)	491.59	247.80	3,945.00	3,945.00	.00
Program 110 - Regular Instruction Totals		\$39,566.97	\$918,824.32	\$84,113.84	\$608,963.00	\$118,258.00	(\$490,705.00)
Program 111 - Remedial-School Day							
30-110-61-10-4-111-71120	Compensation-Instructional Salaries	.00	539.00	.00	2,684.00	2,684.00	.00
30-110-61-10-4-111-72100	FICA	.00	41.25	.00	206.00	206.00	.00
Program 111 - Remedial-School Day Totals		\$0.00	\$580.25	\$0.00	\$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	13,591.41	2,550.00	29,305.46	24,253.00	.00	(24,253.00)
30-110-61-10-4-115-73225	Professional Development - Conferences	32.00	80.16	84.56	1,000.00	1,000.00	.00
30-110-61-10-4-115-76455	Testing Materials-Assessment	3,129.64	62.55	48.06	3,720.00	3,720.00	.00
Program 115 - Testing Totals		\$16,753.05	\$2,692.71	\$29,438.08	\$31,126.00	\$6,873.00	(\$24,253.00)



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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 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 4 - Middle							
Program 120 - Special Education							
30-110-61-10-4-120-71146	Compensation - ELL	35,751.73	.00	.00	.00	.00	.00
30-110-61-10-4-120-71153	Compensation-Instructional Asst ELL	.00	37.50	.00	.00	.00	.00
30-110-61-10-4-120-72100	FICA	2,637.23	2.87	.00	.00	.00	.00
30-110-61-10-4-120-72220	VRS Hybrid Pension Contribution	9,233.80	.00	.00	.00	.00	.00
30-110-61-10-4-120-72400	VRS Group Life Insurance	744.50	.00	.00	.00	.00	.00
30-110-61-10-4-120-72510	Hybrid Disability Insurance	132.20	.00	.00	.00	.00	.00
30-110-61-10-4-120-72750	VRS Retiree Health Care Credit	672.30	.00	.00	.00	.00	.00
30-110-61-10-4-120-73010	Autism Support Services	5,773.44	895.46	1,955.85	2,000.00	2,000.00	.00
30-110-61-10-4-120-73037	Contractual Services - Other	.00	50,472.92	25,830.65	20,000.00	119,314.00	99,314.00
30-110-61-10-4-120-73255	Professional Development	1,131.97	.00	1,437.30	2,497.00	2,497.00	.00
30-110-61-10-4-120-73275	Therapeutic Services -Sp Ed	51,575.04	45,240.58	44,968.76	50,000.00	50,000.00	.00
30-110-61-10-4-120-76431	Special Ed - General	8,803.74	20,446.05	1,015.78	1,200.00	2,200.00	1,000.00
30-110-61-10-4-120-76438	Supplies - EL	1,555.24	35.53	.00	.00	.00	.00
Program 120 - Special Education Totals		\$118,011.19	\$117,130.91	\$75,208.34	\$75,697.00	\$176,011.00	\$100,314.00
Program 123 - ELL							
30-110-61-10-4-123-71110	Compensation-Administrative	.00	.00	25,998.60	.00	27,039.00	27,039.00
30-110-61-10-4-123-71146	Compensation - ELL	.00	59,292.64	89,997.87	122,179.00	104,984.00	(17,195.00)
30-110-61-10-4-123-71153	Compensation-Instructional Asst ELL	.00	165.00	3,862.50	.00	3,900.00	3,900.00
30-110-61-10-4-123-71665	Bonus Payments To Teachers	.00	.00	2,631.60	.00	.00	.00
30-110-61-10-4-123-72100	FICA	.00	4,575.88	9,369.74	9,347.00	10,398.00	1,051.00
30-110-61-10-4-123-72210	VRS Pension Contribution	.00	.00	7,558.84	.00	5,074.00	5,074.00



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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 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 4 - Middle							
Program 123 - ELL							
30-110-61-10-4-123-72220	VRS Hybrid Pension Contribution	.00	9,848.24	9,718.05	16,409.00	11,839.00	(4,570.00)
30-110-61-10-4-123-72300	Group Health and Dental Insurance	.00	.00	4,254.78	9,407.00	6,274.00	(3,133.00)
30-110-61-10-4-123-72400	VRS Group Life Insurance	.00	794.00	1,357.61	1,165.00	1,148.00	(17.00)
30-110-61-10-4-123-72510	Hybrid Disability Insurance	.00	141.04	147.20	.00	31.00	31.00
30-110-61-10-4-123-72750	VRS Retiree Health Care Credit	.00	716.98	1,392.06	1,195.00	953.00	(242.00)
30-110-61-10-4-123-73255	Professional Development	.00	.00	50.00	.00	.00	.00
30-110-61-10-4-123-76438	Supplies - EL	.00	1,223.33	404.37	1,250.00	1,250.00	.00
	Program 123 - ELL Totals	\$0.00	\$76,757.11	\$156,743.22	\$160,952.00	\$172,890.00	\$11,938.00
Program 128 - Risk Reduction							
30-110-61-10-4-128-71120	Compensation-Instructional Salaries	21,358.45	3,317.30	4,788.00	.00	.00	.00
30-110-61-10-4-128-71151	Compensation-Instructional Asst	1,222.30	.00	.00	.00	.00	.00
30-110-61-10-4-128-71520	Compensation-Substitutes	.00	.00	798.00	.00	.00	.00
30-110-61-10-4-128-72100	FICA	1,727.46	253.75	427.33	.00	.00	.00
	Program 128 - Risk Reduction Totals	\$24,308.21	\$3,571.05	\$6,013.33	\$0.00	\$0.00	\$0.00
Program 140 - Gifted							
30-110-61-10-4-140-71120	Compensation-Instructional Salaries	56,768.76	56,209.52	59,228.65	60,401.00	60,988.00	587.00
30-110-61-10-4-140-71665	Bonus Payments To Teachers	1,238.40	.00	1,238.40	.00	.00	.00
30-110-61-10-4-140-72100	FICA	4,353.90	3,903.31	4,136.64	4,621.00	4,666.00	45.00
30-110-61-10-4-140-72210	VRS Pension Contribution	9,435.00	9,336.16	8,332.99	10,039.00	9,526.00	(513.00)
30-110-61-10-4-140-72300	Group Health and Dental Insurance	7,623.18	9,513.40	8,915.04	7,860.00	7,860.00	.00
30-110-61-10-4-140-72400	VRS Group Life Insurance	760.70	752.66	691.90	713.00	646.00	(67.00)
30-110-61-10-4-140-72750	VRS Retiree Health Care Credit	686.80	679.68	709.60	731.00	537.00	(194.00)



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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 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 4 - Middle							
Program 140 - Gifted							
30-110-61-10-4-140-76280	Gifted	947.91	508.00	4,092.80	2,000.00	2,000.00	.00
	Program 140 - Gifted Totals	\$81,814.65	\$80,902.73	\$87,346.02	\$86,365.00	\$86,223.00	(\$142.00)
	Level 4 - Middle Totals	\$280,454.07	\$1,200,459.08	\$438,862.83	\$965,993.00	\$563,145.00	(\$402,848.00)
Level 6 - Summer							
Program 112 - Remedial-Summer							
30-110-61-10-6-112-71120	Compensation-Instructional Salaries	91,492.57	52,630.54	104,848.33	349,599.00	349,599.00	.00
30-110-61-10-6-112-72100	FICA	7,835.99	4,306.18	8,094.48	26,745.00	26,745.00	.00
30-110-61-10-6-112-76435	Supplies - Instructional	832.19	472.65	541.48	800.00	800.00	.00
	Program 112 - Remedial-Summer Totals	\$100,160.75	\$57,409.37	\$113,484.29	\$377,144.00	\$377,144.00	\$0.00
Program 160 - Summer							
30-110-61-10-6-160-71196	Compensation - Summer School Teacher	15,503.76	13,350.00	.00	30,000.00	30,000.00	.00
30-110-61-10-6-160-72100	FICA	1,186.04	1,227.83	.00	2,295.00	2,295.00	.00
30-110-61-10-6-160-73037	Contractual Services - Other	.00	.00	610.00	.00	.00	.00
30-110-61-10-6-160-73162	Subscription Offset	.00	(23,952.00)	.00	.00	.00	.00
30-110-61-10-6-160-73303	Y Fit Purchased Services	360.00	360.00	120.00	2,100.00	2,100.00	.00
30-110-61-10-6-160-76435	Supplies - Instructional	140.19	233.19	249.26	250.00	250.00	.00
30-110-61-10-6-160-78075	Inception of Subscription - Capital Outlay	.00	23,952.00	.00	.00	.00	.00
	Program 160 - Summer Totals	\$17,189.99	\$15,171.02	\$979.26	\$34,645.00	\$34,645.00	\$0.00
	Level 6 - Summer Totals	\$117,350.74	\$72,580.39	\$114,463.55	\$411,789.00	\$411,789.00	\$0.00
Level 7 - Adult							
Program 170 - Adult							
30-110-61-10-7-170-71120	Compensation-Instructional Salaries	2,670.50	23,938.80	6,762.75	45,000.00	45,000.00	.00
30-110-61-10-7-170-71665	Bonus Payments To Teachers	1,548.00	.00	.00	.00	.00	.00
30-110-61-10-7-170-72100	FICA	318.72	1,831.31	517.35	3,443.00	3,443.00	.00



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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 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 7 - Adult							
Program 170 - Adult							
30-110-61-10-7-170-73037	Contractual Services - Other	.00	182.90	2.90	.00	.00	.00
30-110-61-10-7-170-75202	Telephone Services	.00	656.30	316.20	.00	.00	.00
	Program 170 - Adult Totals	\$4,537.22	\$26,609.31	\$7,599.20	\$48,443.00	\$48,443.00	\$0.00
	Level 7 - Adult Totals	\$4,537.22	\$26,609.31	\$7,599.20	\$48,443.00	\$48,443.00	\$0.00
	Sub-Function 10 - Classroom Instruction Totals	\$1,980,685.19	\$5,677,145.54	\$2,428,958.75	\$5,124,305.00	\$3,460,791.00	(\$1,663,514.00)
Sub-Function 21 - Student Guidance							
Level 2 - Elementary							
Program 110 - Regular Instruction							
30-110-61-21-2-110-76285	Guidance	.00	.00	195.86	250.00	250.00	.00
	Program 110 - Regular Instruction Totals	\$0.00	\$0.00	\$195.86	\$250.00	\$250.00	\$0.00
Program 120 - Special Education							
30-110-61-21-2-120-76285	Guidance	.00	.00	10.31	.00	.00	.00
	Program 120 - Special Education Totals	\$0.00	\$0.00	\$10.31	\$0.00	\$0.00	\$0.00
	Level 2 - Elementary Totals	\$0.00	\$0.00	\$206.17	\$250.00	\$250.00	\$0.00
Level 3 - Secondary							
Program 110 - Regular Instruction							
30-110-61-21-3-110-76285	Guidance	589.00	52.25	162.31	175.00	175.00	.00
	Program 110 - Regular Instruction Totals	\$589.00	\$52.25	\$162.31	\$175.00	\$175.00	\$0.00
Program 120 - Special Education							
30-110-61-21-3-120-76285	Guidance	31.00	2.75	8.54	.00	.00	.00
	Program 120 - Special Education Totals	\$31.00	\$2.75	\$8.54	\$0.00	\$0.00	\$0.00
	Level 3 - Secondary Totals	\$620.00	\$55.00	\$170.85	\$175.00	\$175.00	\$0.00



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Budget Year 2027

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund							
EXPENSE							
Locations 110 - Central Instruction							
Function 61 - Instruction							
Sub-Function 21 - Student Guidance							
Level 4 - Middle							
Program 110 - Regular Instruction							
30-110-61-21-4-110-76285	Guidance	.00	.00	162.31	175.00	175.00	.00
Program 110 - Regular Instruction Totals		\$0.00	\$0.00	\$162.31	\$175.00	\$175.00	\$0.00
Program 120 - Special Education							
30-110-61-21-4-120-76285	Guidance	.00	.00	8.54	.00	.00	.00
Program 120 - Special Education Totals		\$0.00	\$0.00	\$8.54	\$0.00	\$0.00	\$0.00
Level 4 - Middle Totals		\$0.00	\$0.00	\$170.85	\$175.00	\$175.00	\$0.00
Sub-Function 21 - Student Guidance Totals		\$620.00	\$55.00	\$547.87	\$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	46,683.96	26,833.92	54,254.24	54,807.00	64,815.00	10,008.00
30-110-61-22-2-110-71665	Bonus Payments To Teachers	928.80	.00	1,052.64	.00	.00	.00
30-110-61-22-2-110-72100	FICA	3,456.70	1,891.06	4,166.95	4,193.00	4,958.00	765.00
30-110-61-22-2-110-72210	VRS Pension Contribution	4,970.88	1,651.20	7,445.90	2,733.00	10,124.00	7,391.00
30-110-61-22-2-110-72220	VRS Hybrid Pension Contribution	2,788.06	2,962.34	.00	6,376.00	.00	(6,376.00)
30-110-61-22-2-110-72300	Group Health and Dental Insurance	4,478.52	3,154.41	4,563.67	1,577.00	1,577.00	.00
30-110-61-22-2-110-72400	VRS Group Life Insurance	625.60	371.96	618.28	647.00	687.00	40.00
30-110-61-22-2-110-72510	Hybrid Disability Insurance	39.90	42.43	.00	.00	.00	.00
30-110-61-22-2-110-72750	VRS Retiree Health Care Credit	564.92	335.93	634.09	663.00	570.00	(93.00)
Program 110 - Regular Instruction Totals		\$64,537.34	\$37,243.25	\$72,735.77	\$70,996.00	\$82,731.00	\$11,735.00
Program 120 - Special Education							
30-110-61-22-2-120-71120	Compensation-Instructional Salaries	31,122.60	18,826.29	35,597.84	36,819.00	43,209.00	6,390.00
30-110-61-22-2-120-71665	Bonus Payments To Teachers	619.20	.00	696.60	.00	.00	.00
30-110-61-22-2-120-72100	FICA	2,469.01	1,638.46	2,761.85	2,817.00	3,305.00	488.00



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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 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 120 - Special Education							
30-110-61-22-2-120-72210	VRS Pension Contribution	3,313.92	1,095.20	4,910.61	1,836.00	6,749.00	4,913.00
30-110-61-22-2-120-72220	VRS Hybrid Pension Contribution	1,858.60	1,974.96	.00	4,284.00	.00	(4,284.00)
30-110-61-22-2-120-72300	Group Health and Dental Insurance	2,985.74	2,092.16	2,996.33	1,000.00	1,000.00	.00
30-110-61-22-2-120-72400	VRS Group Life Insurance	417.14	247.52	407.73	434.00	458.00	24.00
30-110-61-22-2-120-72510	Hybrid Disability Insurance	26.60	28.26	.00	.00	.00	.00
30-110-61-22-2-120-72750	VRS Retiree Health Care Credit	376.62	223.54	418.03	446.00	380.00	(66.00)
Program 120 - Special Education Totals		\$43,189.43	\$26,126.39	\$47,788.99	\$47,636.00	\$55,101.00	\$7,465.00
Program 125 - Parent Resource Center							
30-110-61-22-2-125-72100	FICA	(18.77)	.00	.00	.00	.00	.00
30-110-61-22-2-125-76435	Supplies - Instructional	.00	.00	97.70	500.00	500.00	.00
Program 125 - Parent Resource Center Totals		(\$18.77)	\$0.00	\$97.70	\$500.00	\$500.00	\$0.00
Level 2 - Elementary Totals		\$107,708.00	\$63,369.64	\$120,622.46	\$119,132.00	\$138,332.00	\$19,200.00
Level 3 - Secondary							
Program 110 - Regular Instruction							
30-110-61-22-3-110-71120	Compensation-Instructional Salaries	46,683.96	26,818.92	53,830.59	54,807.00	64,815.00	10,008.00
30-110-61-22-3-110-71665	Bonus Payments To Teachers	928.80	.00	1,052.64	.00	.00	.00
30-110-61-22-3-110-72100	FICA	3,456.70	1,889.91	4,146.85	4,193.00	4,958.00	765.00
30-110-61-22-3-110-72210	VRS Pension Contribution	4,970.88	1,651.20	7,424.95	2,733.00	10,124.00	7,391.00
30-110-61-22-3-110-72220	VRS Hybrid Pension Contribution	2,788.06	2,962.34	.00	6,376.00	.00	(6,376.00)
30-110-61-22-3-110-72300	Group Health and Dental Insurance	4,478.52	3,154.41	4,548.42	1,577.00	1,577.00	.00
30-110-61-22-3-110-72400	VRS Group Life Insurance	625.60	371.96	616.55	647.00	687.00	40.00
30-110-61-22-3-110-72510	Hybrid Disability Insurance	39.90	42.43	.00	.00	.00	.00



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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 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 3 - Secondary							
Program 110 - Regular Instruction							
30-110-61-22-3-110-72750	VRS Retiree Health Care Credit	564.92	335.93	632.31	663.00	570.00	(93.00)
	Program 110 - Regular Instruction Totals	\$64,537.34	\$37,227.10	\$72,252.31	\$70,996.00	\$82,731.00	\$11,735.00
Program 120 - Special Education							
30-110-61-22-3-120-71120	Compensation-Instructional Salaries	31,122.60	17,796.29	35,597.84	36,819.00	43,209.00	6,390.00
30-110-61-22-3-120-71665	Bonus Payments To Teachers	619.20	.00	696.60	.00	.00	.00
30-110-61-22-3-120-72100	FICA	2,376.78	1,330.12	2,844.24	2,817.00	3,305.00	488.00
30-110-61-22-3-120-72210	VRS Pension Contribution	3,313.92	1,095.20	4,910.71	4,284.00	6,749.00	2,465.00
30-110-61-22-3-120-72220	VRS Hybrid Pension Contribution	1,858.58	1,974.92	.00	1,836.00	.00	(1,836.00)
30-110-61-22-3-120-72300	Group Health and Dental Insurance	2,985.74	2,092.16	2,996.31	1,046.00	1,046.00	.00
30-110-61-22-3-120-72400	VRS Group Life Insurance	416.92	247.56	407.83	434.00	458.00	24.00
30-110-61-22-3-120-72510	Hybrid Disability Insurance	26.70	28.26	.00	.00	.00	.00
30-110-61-22-3-120-72750	VRS Retiree Health Care Credit	376.50	223.50	418.04	446.00	380.00	(66.00)
	Program 120 - Special Education Totals	\$43,096.94	\$24,788.01	\$47,871.57	\$47,682.00	\$55,147.00	\$7,465.00
Program 125 - Parent Resource Center							
30-110-61-22-3-125-72100	FICA	(18.77)	.00	.00	.00	.00	.00
	Program 125 - Parent Resource Center Totals	(\$18.77)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Level 3 - Secondary Totals	\$107,615.51	\$62,015.11	\$120,123.88	\$118,678.00	\$137,878.00	\$19,200.00
	Sub-Function 22 - Student Social Worker Totals	\$215,323.51	\$125,384.75	\$240,746.34	\$237,810.00	\$276,210.00	\$38,400.00
	Sub-Function 23 - Student- Homebound						
	Level 2 - Elementary						
	Program 124 - Homebound						
30-110-61-23-2-124-71120	Compensation-Instructional Salaries	210.00	.00	.00	3,420.00	33,420.00	30,000.00



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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund							
EXPENSE							
Locations 110 - Central Instruction							
Function 61 - Instruction							
Sub-Function 23 - Student- Homebound							
Level 2 - Elementary							
Program 124 - Homebound							
30-110-61-23-2-124-72100	FICA	16.07	.00	.00	262.00	2,557.00	2,295.00
30-110-61-23-2-124-72220	VRS Hybrid Pension Contribution	.00	.00	.00	.00	5,220.00	5,220.00
30-110-61-23-2-124-72400	VRS Group Life Insurance	.00	.00	.00	.00	354.00	354.00
30-110-61-23-2-124-72750	VRS Retiree Health Care Credit	.00	.00	.00	.00	294.00	294.00
	Program 124 - Homebound Totals	\$226.07	\$0.00	\$0.00	\$3,682.00	\$41,845.00	\$38,163.00
	Level 2 - Elementary Totals	\$226.07	\$0.00	\$0.00	\$3,682.00	\$41,845.00	\$38,163.00
Level 3 - Secondary							
Program 124 - Homebound							
30-110-61-23-3-124-71120	Compensation-Instructional Salaries	31,713.64	50,411.47	61,335.43	90,352.00	84,310.00	(6,042.00)
30-110-61-23-3-124-71665	Bonus Payments To Teachers	.00	.00	1,548.00	.00	.00	.00
30-110-61-23-3-124-72100	FICA	2,396.34	3,789.64	4,776.44	6,912.00	6,450.00	(462.00)
30-110-61-23-3-124-72210	VRS Pension Contribution	5,212.44	2,763.93	.00	2,962.00	.00	(2,962.00)
30-110-61-23-3-124-72220	VRS Hybrid Pension Contribution	.00	6,443.86	10,215.48	6,912.00	8,336.00	1,424.00
30-110-61-23-3-124-72300	Group Health and Dental Insurance	5,230.24	7,946.74	6,537.80	8,582.00	8,582.00	.00
30-110-61-23-3-124-72400	VRS Group Life Insurance	420.24	742.38	680.60	701.00	566.00	(135.00)
30-110-61-23-3-124-72510	Hybrid Disability Insurance	.00	92.28	137.30	.00	153.00	153.00
30-110-61-23-3-124-72750	VRS Retiree Health Care Credit	379.50	670.38	698.00	719.00	470.00	(249.00)
	Program 124 - Homebound Totals	\$45,352.40	\$72,860.68	\$85,929.05	\$117,140.00	\$108,867.00	(\$8,273.00)
	Level 3 - Secondary Totals	\$45,352.40	\$72,860.68	\$85,929.05	\$117,140.00	\$108,867.00	(\$8,273.00)



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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund							
EXPENSE							
Locations 110 - Central Instruction							
Function 61 - Instruction							
Sub-Function 23 - Student- Homebound							
Level 4 - Middle							
Program 124 - Homebound							
30-110-61-23-4-124-71120	Compensation-Instructional Salaries	378.00	.00	.00	5,000.00	5,000.00	.00
30-110-61-23-4-124-72100	FICA	28.92	.00	.00	383.00	383.00	.00
	Program 124 - Homebound Totals	\$406.92	\$0.00	\$0.00	\$5,383.00	\$5,383.00	\$0.00
	Level 4 - Middle Totals	\$406.92	\$0.00	\$0.00	\$5,383.00	\$5,383.00	\$0.00
	Sub-Function 23 - Student- Homebound Totals	\$45,985.39	\$72,860.68	\$85,929.05	\$126,205.00	\$156,095.00	\$29,890.00
Sub-Function 31 - Instr. Sup. - Improve. of Instr.							
Level 2 - Elementary							
Program 110 - Regular Instruction							
30-110-61-31-2-110-71110	Compensation-Administrative	138,558.00	146,940.48	154,329.96	168,960.00	169,513.00	553.00
30-110-61-31-2-110-71120	Compensation-Instructional Salaries	1,160.00	7,200.00	206,388.81	181,144.00	198,122.00	16,978.00
30-110-61-31-2-110-71150	Compensation-Clerical	26,120.17	27,584.36	29,139.46	29,768.00	29,618.00	(150.00)
30-110-61-31-2-110-71200	Compensation-OT	300.03	328.83	1,065.05	300.00	300.00	.00
30-110-61-31-2-110-71522	Compensation-REWIP Retirees	.00	.00	.00	.00	25,268.00	25,268.00
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	774.00	.00	5,418.00	.00	.00	.00
30-110-61-31-2-110-72100	FICA	12,728.43	14,019.47	30,841.01	29,175.00	32,438.00	3,263.00
30-110-61-31-2-110-72210	VRS Pension Contribution	27,341.04	28,994.88	47,683.40	63,135.00	61,348.00	(1,787.00)
30-110-61-31-2-110-72300	Group Health and Dental Insurance	8,529.96	8,453.64	14,991.44	20,263.00	20,263.00	.00
30-110-61-31-2-110-72400	VRS Group Life Insurance	2,204.40	2,337.78	3,959.66	4,482.00	4,163.00	(319.00)
30-110-61-31-2-110-72700	Workers Compensation	5,614.93	4,716.40	9,900.00	4,000.00	4,000.00	.00
30-110-61-31-2-110-72750	VRS Retiree Health Care Credit	1,990.56	2,110.92	4,060.24	4,596.00	3,456.00	(1,140.00)
30-110-61-31-2-110-72800	Termination Pay for Vac/Sick Leave	.00	.00	3,867.52	.00	.00	.00
30-110-61-31-2-110-72850	OPEB ARC	5,720.00	5,641.00	8,639.00	.00	.00	.00



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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 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 110 - Regular Instruction							
30-110-61-31-2-110-73030	Conferences-Student Services	2,517.18	1,685.72	.00	8,000.00	8,000.00	.00
30-110-61-31-2-110-73115	Printing Services	3,072.28	1,234.00	7,349.75	4,765.00	4,765.00	.00
30-110-61-31-2-110-73225	Professional Development - Conferences	.00	.00	750.16	.00	.00	.00
30-110-61-31-2-110-73245	Professional Development - Tuition Assistance	4,458.95	3,910.00	2,879.00	11,034.00	11,034.00	.00
30-110-61-31-2-110-73265	Teacher Licensing	.00	140.00	.00	.00	.00	.00
30-110-61-31-2-110-75201	Postage-Student Mailings	304.60	.00	.00	.00	.00	.00
30-110-61-31-2-110-75515	Travel-Director of Elem Inst	2,031.52	1,875.24	3,539.40	2,020.00	2,020.00	.00
30-110-61-31-2-110-75529	Travel-Itinerant	50.65	397.08	.00	2,250.00	2,250.00	.00
30-110-61-31-2-110-76248	Early Reading Intervention	.00	.00	2,003.90	12,000.00	12,000.00	.00
	Program 110 - Regular Instruction Totals	\$244,676.70	\$258,769.80	\$538,005.76	\$547,092.00	\$589,758.00	\$42,666.00
Program 120 - Special Education							
30-110-61-31-2-120-71110	Compensation-Administrative	113,664.96	151,688.42	176,627.52	181,617.00	178,488.00	(3,129.00)
30-110-61-31-2-120-71120	Compensation-Instructional Salaries	.00	8,723.50	.00	.00	.00	.00
30-110-61-31-2-120-71150	Compensation-Clerical	59,321.83	50,555.79	54,693.47	64,380.00	58,063.00	(6,317.00)
30-110-61-31-2-120-71200	Compensation-OT	424.25	309.53	4.78	400.00	400.00	.00
30-110-61-31-2-120-71522	Compensation-REWIP Retirees	.00	.00	.00	18,292.00	18,292.00	.00
30-110-61-31-2-120-71625	Compensation-Travel Allowance	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	.00
30-110-61-31-2-120-71665	Bonus Payments To Teachers	6,579.00	.00	5,495.39	.00	.00	.00
30-110-61-31-2-120-72100	FICA	13,849.74	15,903.39	17,440.93	20,341.00	19,618.00	(723.00)
30-110-61-31-2-120-72210	VRS Pension Contribution	22,603.44	30,430.87	28,591.41	28,619.00	25,864.00	(2,755.00)
30-110-61-31-2-120-72220	VRS Hybrid Pension Contribution	5,147.04	2,702.10	2,639.11	12,265.00	11,085.00	(1,180.00)



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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 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 120 - Special Education							
30-110-61-31-2-120-72300	Group Health and Dental Insurance	21,612.00	21,768.74	22,603.25	19,618.00	19,618.00	.00
30-110-61-31-2-120-72400	VRS Group Life Insurance	2,237.40	2,671.71	2,579.30	2,903.00	2,507.00	(396.00)
30-110-61-31-2-120-72510	Hybrid Disability Insurance	73.68	38.70	41.37	.00	.00	.00
30-110-61-31-2-120-72750	VRS Retiree Health Care Credit	2,020.44	2,412.61	2,644.94	2,977.00	2,082.00	(895.00)
30-110-61-31-2-120-72800	Termination Pay for Vac/Sick Leave	.00	14,371.82	8,547.70	.00	.00	.00
30-110-61-31-2-120-73115	Printing Services	.00	.00	759.00	.00	.00	.00
30-110-61-31-2-120-73225	Professional Development - Conferences	299.00	2,099.60	2,233.39	2,455.00	2,455.00	.00
30-110-61-31-2-120-75508	Travel - Director of Student Services	1,249.06	1,800.72	1,572.18	1,872.00	1,872.00	.00
30-110-61-31-2-120-75529	Travel-Itinerant	.00	630.63	242.27	500.00	500.00	.00
30-110-61-31-2-120-76465	Testing Materials-Other	9,046.04	8,784.96	10,763.12	10,500.00	11,000.00	500.00
	Program 120 - Special Education Totals	\$259,327.88	\$316,093.09	\$338,679.13	\$367,939.00	\$353,044.00	(\$14,895.00)
	Program 140 - Gifted						
30-110-61-31-2-140-73230	Professional Development - Gifted	359.56	433.39	384.54	870.00	870.00	.00
	Program 140 - Gifted Totals	\$359.56	\$433.39	\$384.54	\$870.00	\$870.00	\$0.00
	Level 2 - Elementary Totals	\$504,364.14	\$575,296.28	\$877,069.43	\$915,901.00	\$943,672.00	\$27,771.00
	Level 3 - Secondary						
	Program 110 - Regular Instruction						
30-110-61-31-3-110-71120	Compensation-Instructional Salaries	1,690.14	.00	78,636.52	117,595.00	132,425.00	14,830.00
30-110-61-31-3-110-71150	Compensation-Clerical	59,279.89	62,841.36	66,042.06	67,982.00	68,642.00	660.00
30-110-61-31-3-110-71200	Compensation-OT	.00	.00	.00	50.00	50.00	.00
30-110-61-31-3-110-71665	Bonus Payments To Teachers	3,096.00	.00	3,096.00	.00	.00	.00
30-110-61-31-3-110-72100	FICA	5,062.10	4,797.80	10,564.53	14,197.00	15,382.00	1,185.00
30-110-61-31-3-110-72210	VRS Pension Contribution	9,848.76	10,444.26	14,433.26	30,843.00	17,958.00	(12,885.00)



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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 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							
30-110-61-31-3-110-72220	VRS Hybrid Pension Contribution	.00	.00	5,832.52	.00	7,696.00	7,696.00
30-110-61-31-3-110-72300	Group Health and Dental Insurance	8,529.96	9,061.92	13,187.36	10,479.00	10,479.00	.00
30-110-61-31-3-110-72400	VRS Group Life Insurance	794.04	842.10	1,587.10	2,190.00	1,741.00	(449.00)
30-110-61-31-3-110-72510	Hybrid Disability Insurance	.00	.00	78.40	.00	.00	.00
30-110-61-31-3-110-72750	VRS Retiree Health Care Credit	717.00	760.38	1,627.50	2,245.00	1,445.00	(800.00)
30-110-61-31-3-110-72800	Termination Pay for Vac/Sick Leave	.00	.00	3,867.53	.00	.00	.00
30-110-61-31-3-110-73030	Conferences-Student Services	5,196.27	936.08	.00	8,000.00	8,000.00	.00
30-110-61-31-3-110-73115	Printing Services	421.61	438.00	96.00	3,665.00	3,665.00	.00
30-110-61-31-3-110-73225	Professional Development - Conferences	.00	.00	780.64	.00	.00	.00
30-110-61-31-3-110-73245	Professional Development - Tuition Assistance	3,264.47	4,580.35	2,878.50	8,000.00	8,000.00	.00
30-110-61-31-3-110-75519	Travel-Director of Sec Inst	1,021.07	.00	.00	.00	.00	.00
30-110-61-31-3-110-75529	Travel-Itinerant	115.92	283.64	205.02	500.00	500.00	.00
30-110-61-31-3-110-76080	SACS Accreditation	1,667.22	.00	.00	.00	.00	.00
Program 110 - Regular Instruction Totals		\$100,704.45	\$94,985.89	\$202,912.94	\$265,746.00	\$275,983.00	\$10,237.00
Program 120 - Special Education							
30-110-61-31-3-120-71110	Compensation-Administrative	113,664.96	160,411.93	176,327.52	181,617.00	178,488.00	(3,129.00)
30-110-61-31-3-120-71150	Compensation-Clerical	59,309.13	50,539.72	54,658.21	64,380.00	58,063.00	(6,317.00)
30-110-61-31-3-120-71200	Compensation-OT	421.88	308.39	4.19	250.00	250.00	.00
30-110-61-31-3-120-71665	Bonus Payments To Teachers	3,483.00	.00	3,173.39	.00	.00	.00
30-110-61-31-3-120-72100	FICA	13,302.45	15,673.80	17,215.45	18,838.00	18,115.00	(723.00)
30-110-61-31-3-120-72210	VRS Pension Contribution	22,603.20	30,430.59	28,591.11	28,619.00	25,864.00	(2,755.00)



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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 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 120 - Special Education							
30-110-61-31-3-120-72220	VRS Hybrid Pension Contribution	5,146.92	2,702.04	2,639.05	12,265.00	11,085.00	(1,180.00)
30-110-61-31-3-120-72300	Group Health and Dental Insurance	21,612.07	21,768.74	22,603.24	19,617.00	19,617.00	.00
30-110-61-31-3-120-72400	VRS Group Life Insurance	2,237.28	2,671.49	2,578.99	2,903.00	2,507.00	(396.00)
30-110-61-31-3-120-72510	Hybrid Disability Insurance	73.68	38.70	41.30	.00	.00	.00
30-110-61-31-3-120-72750	VRS Retiree Health Care Credit	2,020.08	2,412.63	2,644.39	2,977.00	2,082.00	(895.00)
30-110-61-31-3-120-72800	Termination Pay for Vac/Sick Leave	.00	.00	8,547.70	.00	.00	.00
30-110-61-31-3-120-73225	Professional Development - Conferences	330.00	.00	241.24	807.00	807.00	.00
30-110-61-31-3-120-75529	Travel-Itinerant	917.40	1,246.47	2,912.64	3,750.00	3,750.00	.00
30-110-61-31-3-120-76465	Testing Materials-Other	385.20	7,098.89	698.26	2,000.00	2,000.00	.00
	Program 120 - Special Education Totals	\$245,507.25	\$295,303.39	\$322,876.68	\$338,023.00	\$322,628.00	(\$15,395.00)
	Program 140 - Gifted						
30-110-61-31-3-140-73230	Professional Development - Gifted	143.20	329.71	159.68	440.00	440.00	.00
	Program 140 - Gifted Totals	\$143.20	\$329.71	\$159.68	\$440.00	\$440.00	\$0.00
	Level 3 - Secondary Totals	\$346,354.90	\$390,618.99	\$525,949.30	\$604,209.00	\$599,051.00	(\$5,158.00)
	Level 4 - Middle						
	Program 110 - Regular Instruction						
30-110-61-31-4-110-71110	Compensation-Administrative	47,339.52	50,203.26	179,175.83	186,810.00	190,120.00	3,310.00
30-110-61-31-4-110-71120	Compensation-Instructional Salaries	.00	240.00	92,501.52	73,556.00	87,550.00	13,994.00
30-110-61-31-4-110-71665	Bonus Payments To Teachers	774.00	.00	4,384.40	.00	.00	.00
30-110-61-31-4-110-72100	FICA	3,250.63	3,526.23	20,395.56	19,918.00	21,424.00	1,506.00
30-110-61-31-4-110-72210	VRS Pension Contribution	7,867.80	8,343.84	23,711.80	43,231.00	30,360.00	(12,871.00)
30-110-61-31-4-110-72220	VRS Hybrid Pension Contribution	.00	.00	13,740.46	.00	13,012.00	13,012.00
30-110-61-31-4-110-72300	Group Health and Dental Insurance	5,382.06	5,721.12	21,287.99	9,943.00	9,943.00	.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 4 - Middle							
Program 110 - Regular Instruction							
30-110-61-31-4-110-72400	VRS Group Life Insurance	634.32	672.78	2,926.08	3,072.00	2,943.00	(129.00)
30-110-61-31-4-110-72510	Hybrid Disability Insurance	.00	.00	192.33	.00	.00	.00
30-110-61-31-4-110-72750	VRS Retiree Health Care Credit	572.88	607.50	2,996.78	3,150.00	2,443.00	(707.00)
30-110-61-31-4-110-72800	Termination Pay for Vac/Sick Leave	.00	.00	1,761.83	.00	.00	.00
30-110-61-31-4-110-73030	Conferences-Student Services	1,079.91	2,577.63	.00	8,000.00	8,000.00	.00
30-110-61-31-4-110-73115	Printing Services	421.61	.00	96.00	.00	.00	.00
30-110-61-31-4-110-73225	Professional Development - Conferences	.00	.00	377.74	.00	.00	.00
30-110-61-31-4-110-73245	Professional Development - Tuition Assistance	3,068.22	4,037.05	2,878.50	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	20.16	215.59	.00	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		\$70,411.11	\$76,145.00	\$366,426.82	\$353,063.00	\$371,178.00	\$18,115.00
Program 120 - Special Education							
30-110-61-31-4-120-73075	Legal Notices-Special Education	271.52	173.86	400.16	700.00	700.00	.00
30-110-61-31-4-120-73225	Professional Development - Conferences	965.00	901.65	.00	807.00	807.00	.00
30-110-61-31-4-120-76465	Testing Materials-Other	2,992.24	2,726.19	7,025.92	8,000.00	8,000.00	.00
Program 120 - Special Education Totals		\$4,228.76	\$3,801.70	\$7,426.08	\$9,507.00	\$9,507.00	\$0.00
Program 140 - Gifted							
30-110-61-31-4-140-73230	Professional Development - Gifted	214.20	905.49	259.49	1,290.00	1,290.00	.00
Program 140 - Gifted Totals		\$214.20	\$905.49	\$259.49	\$1,290.00	\$1,290.00	\$0.00
Level 4 - Middle Totals		\$74,854.07	\$80,852.19	\$374,112.39	\$363,860.00	\$381,975.00	\$18,115.00



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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	6,700.80	.00	.00	.00	.00	.00
30-110-61-31-7-170-72100	FICA	512.60	.00	.00	.00	.00	.00
	Program 170 - Adult Totals	<u>\$7,213.40</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
	Level 7 - Adult Totals	<u>\$7,213.40</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
	Sub-Function 31 - Instr. Sup. - Improve. of Instr. Totals	<u>\$932,786.51</u>	<u>\$1,046,767.46</u>	<u>\$1,777,131.12</u>	<u>\$1,883,970.00</u>	<u>\$1,924,698.00</u>	<u>\$40,728.00</u>
Sub-Function 41 - Admin. Principals Office							
Level 3 - Secondary							
Program 121 - Alternative Education							
30-110-61-41-3-121-71126	Compensation-Principals	.00	107,616.96	111,087.00	114,420.00	113,542.00	(878.00)
30-110-61-41-3-121-71665	Bonus Payments To Teachers	.00	.00	1,548.00	.00	.00	.00
30-110-61-41-3-121-72100	FICA	.00	7,274.71	7,621.38	8,753.00	8,686.00	(67.00)
30-110-61-41-3-121-72210	VRS Pension Contribution	.00	17,886.00	15,785.52	19,017.00	12,415.00	(6,602.00)
30-110-61-41-3-121-72300	Group Health and Dental Insurance	.00	11,442.24	11,442.24	12,000.00	5,321.00	(6,679.00)
30-110-61-41-3-121-72400	VRS Group Life Insurance	.00	1,442.04	1,310.88	1,350.00	1,204.00	(146.00)
30-110-61-41-3-121-72750	VRS Retiree Health Care Credit	.00	1,302.18	1,344.12	1,384.00	999.00	(385.00)
	Program 121 - Alternative Education Totals	<u>\$0.00</u>	<u>\$146,964.13</u>	<u>\$150,139.14</u>	<u>\$156,924.00</u>	<u>\$142,167.00</u>	<u>(\$14,757.00)</u>
	Level 3 - Secondary Totals	<u>\$0.00</u>	<u>\$146,964.13</u>	<u>\$150,139.14</u>	<u>\$156,924.00</u>	<u>\$142,167.00</u>	<u>(\$14,757.00)</u>
	Sub-Function 41 - Admin. Principals Office Totals	<u>\$0.00</u>	<u>\$146,964.13</u>	<u>\$150,139.14</u>	<u>\$156,924.00</u>	<u>\$142,167.00</u>	<u>(\$14,757.00)</u>
	Function 61 - Instruction Totals	<u>\$3,175,400.60</u>	<u>\$7,069,177.56</u>	<u>\$4,683,452.27</u>	<u>\$7,529,814.00</u>	<u>\$5,960,561.00</u>	<u>(\$1,569,253.00)</u>
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	592,053.35	714,086.55	759,066.98	781,324.00	788,470.00	7,146.00
30-110-68-21-9-800-71200	Compensation-OT	2,877.61	939.16	3,646.17	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	11,610.00	.00	13,158.00	.00	.00	.00
30-110-68-21-9-800-72100	FICA	45,504.51	53,342.21	57,701.32	59,970.00	60,517.00	547.00
30-110-68-21-9-800-72210	VRS Pension Contribution	78,167.40	97,976.40	87,982.67	90,899.00	86,211.00	(4,688.00)
30-110-68-21-9-800-72220	VRS Hybrid Pension Contribution	20,083.80	20,432.49	23,226.72	38,957.00	36,948.00	(2,009.00)
30-110-68-21-9-800-72300	Group Health and Dental Insurance	49,698.54	60,004.80	58,064.88	59,772.00	59,772.00	.00
30-110-68-21-9-800-72400	VRS Group Life Insurance	7,921.44	9,546.70	8,951.01	9,220.00	8,358.00	(862.00)
30-110-68-21-9-800-72510	Hybrid Disability Insurance	287.64	292.58	331.80	.00	.00	.00
30-110-68-21-9-800-72750	VRS Retiree Health Care Credit	7,153.20	8,620.65	9,178.80	9,454.00	6,939.00	(2,515.00)
30-110-68-21-9-800-72800	Termination Pay for Vac/Sick Leave	.00	1,262.11	.00	.00	.00	.00
30-110-68-21-9-800-73162	Subscription Offset	(78,083.67)	(4,107.30)	.00	.00	.00	.00
30-110-68-21-9-800-73205	Software Licensing Fees	335,630.69	353,541.10	471,460.99	695,175.00	839,617.00	144,442.00
30-110-68-21-9-800-73225	Professional Development - Conferences	6,809.00	8,885.04	692.48	38,698.00	40,828.00	2,130.00
30-110-68-21-9-800-75529	Travel-Itinerant	643.82	567.64	871.81	1,000.00	1,500.00	500.00
30-110-68-21-9-800-76305	ITRT	44.23	.00	.00	.00	.00	.00
30-110-68-21-9-800-76515	Software-Instructional	62,065.21	98,529.68	131,125.50	521,846.00	350,326.00	(171,520.00)
30-110-68-21-9-800-76535	Network Software	.00	15,714.00	630.00	54,608.00	80,608.00	26,000.00
30-110-68-21-9-800-76545	Technology Repair and Replace	244,723.52	102,589.87	78,442.65	187,262.00	219,634.00	32,372.00
30-110-68-21-9-800-78050	Technology Addl VPSA Eligible	5,701.00	4,009.05	.00	.00	.00	.00
30-110-68-21-9-800-78075	Inception of Subscription - Capital Outlay	78,083.67	4,107.30	54,895.65	.00	.00	.00
	Program 800 - Technology Totals	\$1,472,174.96	\$1,551,540.03	\$1,760,627.43	\$2,550,785.00	\$2,582,328.00	\$31,543.00



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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	\$1,472,174.96	\$1,551,540.03	\$1,760,627.43	\$2,550,785.00	\$2,582,328.00	\$31,543.00
Sub-Function 21 - Student Guidance	Totals	\$1,472,174.96	\$1,551,540.03	\$1,760,627.43	\$2,550,785.00	\$2,582,328.00	\$31,543.00
Sub-Function 50 - Pupil Transportation (Other)							
Level 9 - District Wide							
Program 800 - Technology							
30-110-68-50-9-800-76041	Technology - Software/Online Content	11,971.00	12,402.00	11,690.00	13,450.00	13,964.00	514.00
Program 800 - Technology	Totals	\$11,971.00	\$12,402.00	\$11,690.00	\$13,450.00	\$13,964.00	\$514.00
Level 9 - District Wide	Totals	\$11,971.00	\$12,402.00	\$11,690.00	\$13,450.00	\$13,964.00	\$514.00
Sub-Function 50 - Pupil Transportation (Other)	Totals	\$11,971.00	\$12,402.00	\$11,690.00	\$13,450.00	\$13,964.00	\$514.00
Function 68 - Technology	Totals	\$1,484,145.96	\$1,563,942.03	\$1,772,317.43	\$2,564,235.00	\$2,596,292.00	\$32,057.00
Locations 110 - Central Instruction	Totals	\$4,659,546.56	\$8,633,119.59	\$6,455,769.70	\$10,094,049.00	\$8,556,853.00	(\$1,537,196.00)
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	3,859,936.59	3,988,741.94	4,400,164.70	4,419,978.00	4,420,077.00	99.00
30-111-61-10-3-110-71151	Compensation-Instructional Asst	30,781.26	18,580.71	8,276.03	8,873.00	8,960.00	87.00
30-111-61-10-3-110-71159	Compensation- Accompanist	8,066.25	8,964.00	6,952.50	9,045.00	9,045.00	.00
30-111-61-10-3-110-71182	Compensation-Band Assistants	13,582.22	13,924.82	15,425.02	14,575.00	16,704.00	2,129.00
30-111-61-10-3-110-71200	Compensation-OT	1,915.56	780.24	.00	.00	.00	.00
30-111-61-10-3-110-71520	Compensation-Substitutes	183,061.09	142,127.05	182,551.78	105,087.00	105,087.00	.00
30-111-61-10-3-110-71522	Compensation-REWIP Retirees	50,681.81	42,854.06	23,505.47	40,402.00	30,208.00	(10,194.00)
30-111-61-10-3-110-71650	Compensation-NBC Teacher Bonus	52,500.00	42,500.00	45,000.00	55,000.00	35,000.00	(20,000.00)
30-111-61-10-3-110-71665	Bonus Payments To Teachers	76,173.53	.00	100,730.53	.00	.00	.00
30-111-61-10-3-110-72100	FICA	310,312.51	314,002.76	352,108.14	355,951.00	353,819.00	(2,132.00)
30-111-61-10-3-110-72210	VRS Pension Contribution	413,167.65	461,387.97	404,406.71	515,253.00	479,202.00	(36,051.00)



FY 27 Operating Budget for Adoption

Budget Year 2027

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 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							
30-111-61-10-3-110-72220	VRS Hybrid Pension Contribution	218,227.48	188,502.63	240,011.06	220,823.00	205,372.00	(15,451.00)
30-111-61-10-3-110-72300	Group Health and Dental Insurance	495,372.90	500,640.08	513,426.73	559,315.00	559,315.00	.00
30-111-61-10-3-110-72400	VRS Group Life Insurance	50,897.03	52,397.67	50,702.38	52,260.00	46,456.00	(5,804.00)
30-111-61-10-3-110-72510	Hybrid Disability Insurance	3,125.04	2,699.30	3,451.60	.00	.00	.00
30-111-61-10-3-110-72600	Unemployment Compensation	475.05	.00	.00	.00	.00	.00
30-111-61-10-3-110-72700	Workers Compensation	21,848.28	18,351.99	20,062.00	25,000.00	25,000.00	.00
30-111-61-10-3-110-72750	VRS Retiree Health Care Credit	45,972.06	47,314.32	51,991.40	53,589.00	38,568.00	(15,021.00)
30-111-61-10-3-110-72800	Termination Pay for Vac/Sick Leave	.00	.00	8,000.00	.00	.00	.00
30-111-61-10-3-110-72850	OPEB ARC	22,259.00	23,353.00	22,282.00	.00	.00	.00
30-111-61-10-3-110-73115	Printing Services	.00	.00	.00	.00	3,200.00	3,200.00
30-111-61-10-3-110-73126	Repair & Maint - Athletic Equipment	3,645.00	3,645.00	7,874.55	8,000.00	10,000.00	2,000.00
30-111-61-10-3-110-73155	Repair/Maint - Piano	270.00	285.00	.00	720.00	3,720.00	3,000.00
30-111-61-10-3-110-73161	Lease Offset	(4,329.60)	(7,297.66)	(7,297.68)	.00	.00	.00
30-111-61-10-3-110-73165	Repair/Maint - Science	298.00	880.00	792.46	880.00	880.00	.00
30-111-61-10-3-110-73170	Repair/Maint - Tech Ed	1,811.14	.00	.00	.00	.00	.00
30-111-61-10-3-110-73255	Professional Development	660.34	4,952.49	3,325.30	5,000.00	5,000.00	.00
30-111-61-10-3-110-73256	Professional Development - Athletic Training Certifications	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	.00
30-111-61-10-3-110-75527	Travel -Student Competition	7,999.93	8,000.00	8,000.00	8,000.00	8,000.00	.00
30-111-61-10-3-110-76015	Allotment	119,510.35	99,824.71	91,972.83	90,155.00	96,760.00	6,605.00
30-111-61-10-3-110-76020	Athletic Training	5,879.75	6,000.00	5,934.91	6,000.00	6,000.00	.00
30-111-61-10-3-110-76045	Furniture and Equip <\$5,000	42,493.19	1,990.68	(83.50)	2,000.00	2,000.00	.00



FY 27 Operating Budget for Adoption

Budget Year 2027

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 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							
30-111-61-10-3-110-76075	Registration Guide	1,800.00	3,170.00	2,221.00	3,200.00	.00	(3,200.00)
30-111-61-10-3-110-76136	Fine Arts	2,046.56	2,055.03	2,028.27	2,056.00	3,056.00	1,000.00
30-111-61-10-3-110-76137	Ceramics	3,347.61	3,301.99	3,399.81	4,000.00	4,000.00	.00
30-111-61-10-3-110-76138	Graphic Arts	1,200.00	1,200.00	1,193.86	1,200.00	1,400.00	200.00
30-111-61-10-3-110-76140	Health Sciences	.00	11,000.00	5,900.00	5,900.00	5,900.00	.00
30-111-61-10-3-110-76160	Auto Body	10,680.16	10,741.28	10,615.34	10,653.00	12,000.00	1,347.00
30-111-61-10-3-110-76165	Auto Service Tech	8,867.00	5,284.00	6,372.90	6,284.00	6,284.00	.00
30-111-61-10-3-110-76167	Career & Tech Ed - STATE	12,935.67	11,812.72	11,049.18	11,813.00	11,049.00	(764.00)
30-111-61-10-3-110-76170	Band	8,975.00	8,974.48	13,098.51	22,400.00	31,577.00	9,177.00
30-111-61-10-3-110-76180	Black History Month	1,497.90	2,252.99	1,210.00	2,500.00	2,500.00	.00
30-111-61-10-3-110-76185	Business Education	562.04	569.42	456.40	570.00	570.00	.00
30-111-61-10-3-110-76190	Career Communications	1,009.24	1,210.56	1,213.64	1,215.00	1,215.00	.00
30-111-61-10-3-110-76205	Career/Tech Ed	3,005.62	5,107.25	5,227.84	5,232.00	5,232.00	.00
30-111-61-10-3-110-76215	Choir	3,174.31	3,164.98	3,221.47	3,224.00	3,224.00	.00
30-111-61-10-3-110-76231	Computer Science	872.00	844.97	872.00	872.00	872.00	.00
30-111-61-10-3-110-76232	Cosmetology	6,007.00	8,422.43	8,402.01	8,413.00	8,413.00	.00
30-111-61-10-3-110-76235	Drama	2,026.78	1,887.06	2,153.83	2,195.00	2,195.00	.00
30-111-61-10-3-110-76236	Diesel Program	1,000.00	1,000.00	.00	.00	.00	.00
30-111-61-10-3-110-76249	Educator Rising	.00	.00	.00	6,000.00	6,000.00	.00
30-111-61-10-3-110-76255	English	1,061.00	1,059.75	1,057.88	2,061.00	2,061.00	.00
30-111-61-10-3-110-76260	Family and Consumer Science	3,303.00	5,500.00	11,500.00	15,500.00	19,000.00	3,500.00



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Budget Year 2027

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 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							
30-111-61-10-3-110-76270	Foreign Language	239.33	347.19	299.21	354.00	354.00	.00
30-111-61-10-3-110-76275	Freshman Transition	2,500.00	5,634.27	2,538.56	.00	.00	.00
30-111-61-10-3-110-76276	Student Transition Team	.00	.00	.00	5,650.00	5,650.00	.00
30-111-61-10-3-110-76286	Guitar & Keyboard	.00	.00	.00	1,000.00	1,000.00	.00
30-111-61-10-3-110-76290	Health	425.67	425.00	610.80	450.00	450.00	.00
30-111-61-10-3-110-76295	Advanced Programs	98,799.07	101,390.84	109,260.22	145,000.00	145,000.00	.00
30-111-61-10-3-110-76340	Marketing Education	323.75	324.00	310.17	324.00	324.00	.00
30-111-61-10-3-110-76345	Mathematics	793.06	797.20	790.65	799.00	799.00	.00
30-111-61-10-3-110-76360	Physical Education	700.11	694.11	1,233.81	1,250.00	1,250.00	.00
30-111-61-10-3-110-76380	Science	9,652.71	9,604.21	9,520.63	9,610.00	9,610.00	.00
30-111-61-10-3-110-76385	Social Studies	993.29	1,000.00	979.15	1,000.00	1,000.00	.00
30-111-61-10-3-110-76386	Spirit Club	296.24	264.21	.00	.00	.00	.00
30-111-61-10-3-110-76387	Student Council	300.00	299.07	.00	.00	.00	.00
30-111-61-10-3-110-76425	Sp Ed -Transition	.00	.00	.00	.00	1,000.00	1,000.00
30-111-61-10-3-110-76455	Testing Materials-Assessment	.00	.00	.00	1,000.00	1,000.00	.00
30-111-61-10-3-110-76470	Welding	6,946.37	7,705.59	7,903.91	8,412.00	8,412.00	.00
30-111-61-10-3-110-76483	Yearbook	8,827.00	9,903.51	9,964.81	10,000.00	10,000.00	.00
30-111-61-10-3-110-76515	Software-Instructional	21,242.50	21,886.22	20,178.87	21,742.00	21,742.00	.00
30-111-61-10-3-110-76530	Computer Supplies	7,194.98	7,396.60	8,372.52	8,398.00	8,398.00	.00
30-111-61-10-3-110-78005	Auto Service Tech > \$5,000	29,215.50	.00	.00	.00	.00	.00
30-111-61-10-3-110-78070	Inception of Lease - Capital Outlay	32,812.78	.00	.00	.00	.00	.00



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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 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 Totals		\$6,332,226.66	\$6,242,633.69	\$6,823,724.17	\$6,887,183.00	\$6,811,910.00	(\$75,273.00)
Program 120 - Special Education							
30-111-61-10-3-120-71120	Compensation-Instructional Salaries	541,095.93	633,510.73	625,766.71	769,561.00	724,602.00	(44,959.00)
30-111-61-10-3-120-71151	Compensation-Instructional Asst	89,819.25	107,940.23	99,606.86	104,032.00	166,691.00	62,659.00
30-111-61-10-3-120-71200	Compensation-OT	50.40	184.81	95.33	.00	.00	.00
30-111-61-10-3-120-71520	Compensation-Substitutes	439.72	.00	3,349.85	.00	.00	.00
30-111-61-10-3-120-71665	Bonus Payments To Teachers	26,316.00	.00	20,124.00	.00	.00	.00
30-111-61-10-3-120-72100	FICA	49,145.85	55,159.80	55,837.32	66,830.00	68,184.00	1,354.00
30-111-61-10-3-120-72210	VRS Pension Contribution	24,961.30	26,979.05	27,545.96	43,557.00	41,372.00	(2,185.00)
30-111-61-10-3-120-72220	VRS Hybrid Pension Contribution	80,074.91	94,832.50	87,492.27	101,634.00	96,536.00	(5,098.00)
30-111-61-10-3-120-72300	Group Health and Dental Insurance	93,725.94	120,580.86	103,957.20	73,106.00	73,106.00	.00
30-111-61-10-3-120-72400	VRS Group Life Insurance	8,468.50	9,821.13	8,549.94	10,308.00	9,359.00	(949.00)
30-111-61-10-3-120-72510	Hybrid Disability Insurance	1,146.50	1,357.97	1,263.04	.00	.00	.00
30-111-61-10-3-120-72600	Unemployment Compensation	41.53	.00	.00	.00	.00	.00
30-111-61-10-3-120-72750	VRS Retiree Health Care Credit	7,647.20	8,868.44	8,767.59	10,308.00	7,769.00	(2,539.00)
30-111-61-10-3-120-76431	Special Ed - General	1,484.15	1,592.73	1,592.54	1,700.00	1,885.00	185.00
Program 120 - Special Education Totals		\$924,417.18	\$1,060,828.25	\$1,043,948.61	\$1,181,036.00	\$1,189,504.00	\$8,468.00
Program 127 - Regional Sp Ed Program							
30-111-61-10-3-127-72100	FICA	.00	8.42	.00	.00	.00	.00
Program 127 - Regional Sp Ed Program Totals		\$0.00	\$8.42	\$0.00	\$0.00	\$0.00	\$0.00
Program 130 - Vocational							
30-111-61-10-3-130-71120	Compensation-Instructional Salaries	727,698.94	830,028.96	876,605.30	890,901.00	887,552.00	(3,349.00)
30-111-61-10-3-130-71650	Compensation-NBC Teacher Bonus	.00	2,500.00	.00	.00	.00	.00



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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 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							
30-111-61-10-3-130-71665	Bonus Payments To Teachers	18,576.00	.00	20,124.00	.00	.00	.00
30-111-61-10-3-130-72100	FICA	53,010.20	58,257.04	62,444.94	68,154.00	67,898.00	(256.00)
30-111-61-10-3-130-72210	VRS Pension Contribution	73,812.30	78,095.36	60,253.20	103,647.00	96,619.00	(7,028.00)
30-111-61-10-3-130-72220	VRS Hybrid Pension Contribution	46,293.64	59,197.93	73,157.01	44,420.00	41,408.00	(3,012.00)
30-111-61-10-3-130-72300	Group Health and Dental Insurance	115,301.80	128,910.16	129,689.04	83,211.00	83,211.00	.00
30-111-61-10-3-130-72400	VRS Group Life Insurance	9,683.70	11,069.29	10,212.30	10,513.00	9,367.00	(1,146.00)
30-111-61-10-3-130-72510	Hybrid Disability Insurance	657.20	846.79	1,045.00	.00	.00	.00
30-111-61-10-3-130-72750	VRS Retiree Health Care Credit	8,744.10	9,995.50	10,471.90	10,780.00	7,776.00	(3,004.00)
	Program 130 - Vocational Totals	\$1,053,777.88	\$1,178,901.03	\$1,244,002.69	\$1,211,626.00	\$1,193,831.00	(\$17,795.00)
Program 150 - Other							
30-111-61-10-3-150-71120	Compensation-Instructional Salaries	102,575.76	109,298.22	148,175.87	127,566.00	126,796.00	(770.00)
30-111-61-10-3-150-71620	Compensation-Extracurricular Supplements	376,640.51	384,380.64	395,248.01	422,721.00	403,373.00	(19,348.00)
30-111-61-10-3-150-71665	Bonus Payments To Teachers	2,211.47	.00	2,211.47	.00	.00	.00
30-111-61-10-3-150-72100	FICA	39,816.75	37,783.91	43,267.35	42,097.00	40,558.00	(1,539.00)
30-111-61-10-3-150-72210	VRS Pension Contribution	5,653.32	6,023.84	10,072.81	6,360.00	5,942.00	(418.00)
30-111-61-10-3-150-72220	VRS Hybrid Pension Contribution	11,394.72	12,141.60	13,518.96	14,841.00	13,864.00	(977.00)
30-111-61-10-3-150-72300	Group Health and Dental Insurance	3,767.28	4,004.76	7,496.04	8,560.00	8,560.00	.00
30-111-61-10-3-150-72400	VRS Group Life Insurance	1,374.48	1,464.54	1,737.21	1,505.00	1,344.00	(161.00)
30-111-61-10-3-150-72510	Hybrid Disability Insurance	163.20	173.74	181.68	.00	200.00	200.00
30-111-61-10-3-150-72750	VRS Retiree Health Care Credit	1,241.16	1,322.46	1,781.36	1,544.00	1,116.00	(428.00)
30-111-61-10-3-150-76030	Athletics/Athletic Equipment <\$5,000	78,997.00	78,779.56	78,997.00	109,000.00	109,000.00	.00
	Program 150 - Other Totals	\$623,835.65	\$635,373.27	\$702,687.76	\$734,194.00	\$710,753.00	(\$23,441.00)



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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 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 Totals		\$8,934,257.37	\$9,117,744.66	\$9,814,363.23	\$10,014,039.00	\$9,905,998.00	(\$108,041.00)
Sub-Function 10 - Classroom Instruction Totals		\$8,934,257.37	\$9,117,744.66	\$9,814,363.23	\$10,014,039.00	\$9,905,998.00	(\$108,041.00)
Sub-Function 21 - Student Guidance							
Level 3 - Secondary							
Program 110 - Regular Instruction							
30-111-61-21-3-110-71124	Compensation-Guidance Counselors	303,238.75	322,610.18	348,575.89	356,144.00	334,222.00	(21,922.00)
30-111-61-21-3-110-71150	Compensation-Clerical	44,441.90	47,163.27	49,553.08	53,565.00	54,085.00	520.00
30-111-61-21-3-110-71200	Compensation-OT	739.99	739.38	638.93	.00	.00	.00
30-111-61-21-3-110-71665	Bonus Payments To Teachers	7,353.00	.00	7,617.71	.00	.00	.00
30-111-61-21-3-110-72100	FICA	26,454.26	27,649.79	30,231.91	31,343.00	29,705.00	(1,638.00)
30-111-61-21-3-110-72210	VRS Pension Contribution	47,753.55	50,783.95	44,905.28	47,666.00	42,457.00	(5,209.00)
30-111-61-21-3-110-72220	VRS Hybrid Pension Contribution	10,016.70	10,683.34	13,516.16	20,428.00	18,196.00	(2,232.00)
30-111-61-21-3-110-72300	Group Health and Dental Insurance	40,840.33	42,940.61	43,406.23	34,470.00	34,470.00	.00
30-111-61-21-3-110-72400	VRS Group Life Insurance	4,657.79	4,955.77	4,686.67	4,835.00	4,116.00	(719.00)
30-111-61-21-3-110-72510	Hybrid Disability Insurance	143.45	152.95	193.18	.00	403.00	403.00
30-111-61-21-3-110-72750	VRS Retiree Health Care Credit	4,205.97	4,475.04	4,805.90	4,957.00	3,417.00	(1,540.00)
30-111-61-21-3-110-76285	Guidance	818.28	817.12	830.32	865.00	990.00	125.00
Program 110 - Regular Instruction Totals		\$490,663.97	\$512,971.40	\$548,961.26	\$554,273.00	\$522,061.00	(\$32,212.00)
Program 120 - Special Education							
30-111-61-21-3-120-71124	Compensation-Guidance Counselors	15,959.93	16,979.48	18,346.10	.00	.00	.00
30-111-61-21-3-120-71150	Compensation-Clerical	2,339.05	2,482.28	2,608.06	.00	.00	.00
30-111-61-21-3-120-71200	Compensation-OT	38.95	38.92	33.63	.00	.00	.00
30-111-61-21-3-120-71665	Bonus Payments To Teachers	387.00	.00	400.93	.00	.00	.00
30-111-61-21-3-120-72100	FICA	1,392.33	1,455.25	1,592.18	.00	.00	.00
30-111-61-21-3-120-72210	VRS Pension Contribution	2,513.35	2,672.84	2,363.44	.00	.00	.00



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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 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							
30-111-61-21-3-120-72220	VRS Hybrid Pension Contribution	527.20	562.28	711.38	.00	.00	.00
30-111-61-21-3-120-72300	Group Health and Dental Insurance	2,149.49	2,260.03	2,284.54	.00	.00	.00
30-111-61-21-3-120-72400	VRS Group Life Insurance	245.15	260.83	246.67	.00	.00	.00
30-111-61-21-3-120-72510	Hybrid Disability Insurance	7.55	8.05	10.17	.00	.00	.00
30-111-61-21-3-120-72750	VRS Retiree Health Care Credit	221.37	235.53	252.94	.00	.00	.00
30-111-61-21-3-120-76285	Guidance	43.08	43.01	43.69	.00	.00	.00
	Program 120 - Special Education Totals	\$25,824.45	\$26,998.50	\$28,893.73	\$0.00	\$0.00	\$0.00
	Level 3 - Secondary Totals	\$516,488.42	\$539,969.90	\$577,854.99	\$554,273.00	\$522,061.00	(\$32,212.00)
	Sub-Function 21 - Student Guidance Totals	\$516,488.42	\$539,969.90	\$577,854.99	\$554,273.00	\$522,061.00	(\$32,212.00)
Sub-Function 22 - Student Social Worker							
Level 3 - Secondary							
Program 110 - Regular Instruction							
30-111-61-22-3-110-71120	Compensation-Instructional Salaries	.00	.00	.00	.00	39,802.00	39,802.00
30-111-61-22-3-110-72100	FICA	.00	.00	.00	.00	3,045.00	3,045.00
30-111-61-22-3-110-72220	VRS Hybrid Pension Contribution	.00	.00	.00	.00	6,217.00	6,217.00
30-111-61-22-3-110-72400	VRS Group Life Insurance	.00	.00	.00	.00	422.00	422.00
30-111-61-22-3-110-72510	Hybrid Disability Insurance	.00	.00	.00	.00	114.00	114.00
30-111-61-22-3-110-72750	VRS Retiree Health Care Credit	.00	.00	.00	.00	350.00	350.00
	Program 110 - Regular Instruction Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$49,950.00	\$49,950.00
	Level 3 - Secondary Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$49,950.00	\$49,950.00
	Sub-Function 22 - Student Social Worker Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$49,950.00	\$49,950.00
Sub-Function 32 - Instr. Sup. - Media Services							
Level 3 - Secondary							
Program 110 - Regular Instruction							
30-111-61-32-3-110-71122	Compensation-Librarians	117,990.46	125,132.56	135,393.44	138,252.00	142,157.00	3,905.00



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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Council/Board Approval	Difference Vs Adopted
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							
30-111-61-32-3-110-71152	Compensation - Media Clerk	24,636.16	26,402.94	24,405.94	25,166.00	25,411.00	245.00
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	3,096.00	.00	4,644.00	.00	.00	.00
30-111-61-32-3-110-72100	FICA	9,971.53	10,660.53	11,619.40	12,884.00	13,201.00	317.00
30-111-61-32-3-110-72210	VRS Pension Contribution	19,210.10	20,488.54	18,817.30	19,012.00	18,322.00	(690.00)
30-111-61-32-3-110-72220	VRS Hybrid Pension Contribution	4,102.14	4,358.86	3,716.32	8,148.00	7,852.00	(296.00)
30-111-61-32-3-110-72300	Group Health and Dental Insurance	28,481.44	29,868.00	20,265.36	23,665.00	23,665.00	.00
30-111-61-32-3-110-72400	VRS Group Life Insurance	1,879.60	2,003.36	1,850.90	1,928.00	1,776.00	(152.00)
30-111-61-32-3-110-72510	Hybrid Disability Insurance	58.70	62.42	58.20	.00	73.00	73.00
30-111-61-32-3-110-72750	VRS Retiree Health Care Credit	1,697.20	1,808.98	1,898.00	1,977.00	1,475.00	(502.00)
30-111-61-32-3-110-73015	Binding Services	1,260.00	.00	.00	.00	.00	.00
30-111-61-32-3-110-76155	Audio Visual Media	2,170.94	.00	.00	.00	.00	.00
30-111-61-32-3-110-76325	Library Books and Supplies	10,012.00	17,849.48	16,458.57	20,337.00	20,337.00	.00
30-111-61-32-3-110-76330	Library Reference Materials	4,482.00	.00	1,450.64	.00	.00	.00
Program 110 - Regular Instruction Totals		\$234,048.27	\$243,635.67	\$245,578.07	\$256,369.00	\$259,269.00	\$2,900.00
Level 3 - Secondary Totals		\$234,048.27	\$243,635.67	\$245,578.07	\$256,369.00	\$259,269.00	\$2,900.00
Sub-Function 32 - Instr. Sup. - Media Services Totals		\$234,048.27	\$243,635.67	\$245,578.07	\$256,369.00	\$259,269.00	\$2,900.00
Sub-Function 41 - Admin. Principals Office							
Level 3 - Secondary							
Program 110 - Regular Instruction							
30-111-61-41-3-110-71126	Compensation-Principals	133,158.00	133,891.02	140,625.00	144,844.00	146,251.00	1,407.00
30-111-61-41-3-110-71127	Compensation-Asst Principals	230,152.56	249,269.28	248,924.77	254,134.00	261,090.00	6,956.00



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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							
30-111-61-41-3-110-71150	Compensation-Clerical	179,653.45	192,713.98	202,051.95	207,542.00	209,876.00	2,334.00
30-111-61-41-3-110-71200	Compensation-OT	3,113.34	1,415.24	1,225.25	2,500.00	2,500.00	.00
30-111-61-41-3-110-71520	Compensation-Substitutes	310.28	299.40	1,639.12	.00	.00	.00
30-111-61-41-3-110-71665	Bonus Payments To Teachers	13,158.00	.00	13,108.00	.00	.00	.00
30-111-61-41-3-110-72100	FICA	40,884.13	42,340.05	45,370.35	46,590.00	47,408.00	818.00
30-111-61-41-3-110-72210	VRS Pension Contribution	79,775.10	67,585.46	52,170.72	70,563.00	67,487.00	(3,076.00)
30-111-61-41-3-110-72220	VRS Hybrid Pension Contribution	10,291.95	28,009.72	37,222.00	30,241.00	28,923.00	(1,318.00)
30-111-61-41-3-110-72300	Group Health and Dental Insurance	63,710.38	77,786.19	66,516.65	63,106.00	63,106.00	.00
30-111-61-41-3-110-72400	VRS Group Life Insurance	7,261.91	7,707.28	6,971.01	7,157.00	6,543.00	(614.00)
30-111-61-41-3-110-72510	Hybrid Disability Insurance	147.36	401.10	533.07	.00	.00	.00
30-111-61-41-3-110-72750	VRS Retiree Health Care Credit	6,557.04	6,959.68	7,151.88	7,339.00	5,432.00	(1,907.00)
30-111-61-41-3-110-72800	Termination Pay for Vac/Sick Leave	3,927.92	.00	5,285.48	.00	.00	.00
30-111-61-41-3-110-73160	Repair/Maint - School Office Equipment	.00	203.65	.00	.00	.00	.00
30-111-61-41-3-110-75201	Postage-Student Mailings	4,299.89	4,463.69	4,320.99	6,000.00	6,000.00	.00
30-111-61-41-3-110-75521	Travel-Principals	3,600.00	2,221.54	3,843.55	3,600.00	3,600.00	.00
30-111-61-41-3-110-75803	Dues-Accreditation	1,578.00	2,306.00	1,987.05	2,574.00	2,574.00	.00
30-111-61-41-3-110-76230	Commencement	10,863.39	8,840.31	12,506.40	11,850.00	13,000.00	1,150.00
Program 110 - Regular Instruction Totals		\$792,442.70	\$826,413.59	\$851,453.24	\$858,040.00	\$863,790.00	\$5,750.00
Level 3 - Secondary Totals		\$792,442.70	\$826,413.59	\$851,453.24	\$858,040.00	\$863,790.00	\$5,750.00
Sub-Function 41 - Admin. Principals Office Totals		\$792,442.70	\$826,413.59	\$851,453.24	\$858,040.00	\$863,790.00	\$5,750.00
Function 61 - Instruction Totals		\$10,477,236.76	\$10,727,763.82	\$11,489,249.53	\$11,682,721.00	\$11,601,068.00	(\$81,653.00)



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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund							
EXPENSE							
Locations 111 - Salem High School							
Function 62 - Administration, Attend. & Health							
Sub-Function 62 - Admin, Attend. & Health							
Level 9 - District Wide							
Program 222 - Health Services							
30-111-62-62-9-222-76100	Supplies - Nursing	552.74	558.03	550.58	800.00	1,000.00	200.00
	Program 222 - Health Services Totals	\$552.74	\$558.03	\$550.58	\$800.00	\$1,000.00	\$200.00
	Level 9 - District Wide Totals	\$552.74	\$558.03	\$550.58	\$800.00	\$1,000.00	\$200.00
	Sub-Function 62 - Admin, Attend. & Health Totals	\$552.74	\$558.03	\$550.58	\$800.00	\$1,000.00	\$200.00
	Function 62 - Administration, Attend. & Health Totals	\$552.74	\$558.03	\$550.58	\$800.00	\$1,000.00	\$200.00
Function 64 - Operation & Maintenance							
Sub-Function 64 - Operation & Maintenance							
Level 9 - District Wide							
Program 420 - Building Services							
30-111-64-64-9-420-71190	Compensation-Custodians	269,488.93	328,107.47	217,746.93	242,476.00	204,016.00	(38,460.00)
30-111-64-64-9-420-71200	Compensation-OT	35,759.56	17,911.38	12,195.08	25,000.00	25,000.00	.00
30-111-64-64-9-420-71520	Compensation-Substitutes	6,955.20	5,171.71	2,670.97	7,000.00	.00	(7,000.00)
30-111-64-64-9-420-71665	Bonus Payments To Teachers	13,158.00	.00	10,062.00	.00	.00	.00
30-111-64-64-9-420-72100	FICA	23,845.21	25,746.55	18,191.67	20,997.00	17,520.00	(3,477.00)
30-111-64-64-9-420-72210	VRS Pension Contribution	8,571.36	8,761.47	7,499.64	14,698.00	9,240.00	(5,458.00)
30-111-64-64-9-420-72220	VRS Hybrid Pension Contribution	3,619.77	4,765.74	7,092.81	6,300.00	3,960.00	(2,340.00)
30-111-64-64-9-420-72300	Group Health and Dental Insurance	45,833.38	50,662.38	30,207.10	35,000.00	35,000.00	.00
30-111-64-64-9-420-72400	VRS Group Life Insurance	3,348.91	4,285.60	2,377.92	2,861.00	2,347.00	(514.00)
30-111-64-64-9-420-72510	Hybrid Disability Insurance	878.13	1,310.69	785.27	.00	721.00	721.00
30-111-64-64-9-420-72700	Workers Compensation	1,491.35	1,252.70	782.00	3,000.00	3,000.00	.00
30-111-64-64-9-420-72750	VRS Retiree Health Care Credit	2,821.48	3,600.22	2,289.82	2,746.00	2,150.00	(596.00)
30-111-64-64-9-420-72800	Termination Pay for Vac/Sick Leave	.00	2,949.18	1,778.99	.00	.00	.00
30-111-64-64-9-420-72850	OPEB ARC	1,519.00	1,748.00	760.00	.00	.00	.00



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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 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							
30-111-64-64-9-420-73180	Repair/Maint - Other Contracted	118,520.76	93,753.15	293,686.17	146,275.00	224,097.00	77,822.00
30-111-64-64-9-420-74900	Building Maintenance -City	212,674.75	236,159.30	165,020.39	167,333.00	172,871.00	5,538.00
30-111-64-64-9-420-75001	Telecom/ Internet Services	6,753.54	6,708.32	6,097.21	7,224.00	18,523.00	11,299.00
30-111-64-64-9-420-75004	Utilities - Electric	304,527.33	356,429.88	402,815.65	379,368.00	410,348.00	30,980.00
30-111-64-64-9-420-75005	Utilities - Natural Gas	67,653.08	56,939.18	67,256.70	61,035.00	68,000.00	6,965.00
30-111-64-64-9-420-75009	Utilities - Water and Sewer	53,481.50	60,872.12	60,553.01	69,550.00	70,000.00	450.00
30-111-64-64-9-420-76055	Machines, Equipment and Tools <\$5,000	5,764.55	.00	.00	1,800.00	1,800.00	.00
30-111-64-64-9-420-76110	Supplies - Operational	43,703.02	47,097.44	90,779.32	25,000.00	25,000.00	.00
Program 420 - Building Services Totals		\$1,230,368.81	\$1,314,232.48	\$1,400,648.65	\$1,217,663.00	\$1,293,593.00	\$75,930.00
Program 430 - Grounds Services							
30-111-64-64-9-430-74910	Grounds Maintenance-City	45,398.17	64,273.81	45,446.07	46,515.00	46,515.00	.00
Program 430 - Grounds Services Totals		\$45,398.17	\$64,273.81	\$45,446.07	\$46,515.00	\$46,515.00	\$0.00
Level 9 - District Wide Totals		\$1,275,766.98	\$1,378,506.29	\$1,446,094.72	\$1,264,178.00	\$1,340,108.00	\$75,930.00
Sub-Function 64 - Operation & Maintenance Totals		\$1,275,766.98	\$1,378,506.29	\$1,446,094.72	\$1,264,178.00	\$1,340,108.00	\$75,930.00
Function 64 - Operation & Maintenance Totals		\$1,275,766.98	\$1,378,506.29	\$1,446,094.72	\$1,264,178.00	\$1,340,108.00	\$75,930.00
Function 68 - Technology							
Sub-Function 10 - Classroom Instruction							
Level 9 - District Wide							
Program 800 - Technology							
30-111-68-10-9-800-71139	Compensation-ITRT	37,359.00	45,937.91	47,958.72	48,732.00	43,183.00	(5,549.00)
30-111-68-10-9-800-71650	Compensation-NBC Teacher Bonus	.00	.00	.00	.00	5,000.00	5,000.00
30-111-68-10-9-800-71665	Bonus Payments To Teachers	774.00	.00	774.00	.00	.00	.00
30-111-68-10-9-800-72100	FICA	2,851.10	3,515.79	3,804.94	3,728.00	3,686.00	(42.00)
30-111-68-10-9-800-72210	VRS Pension Contribution	7,256.15	7,632.11	6,723.20	8,099.00	6,745.00	(1,354.00)



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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund							
EXPENSE							
Locations 111 - Salem High School							
Function 68 - Technology							
Sub-Function 10 - Classroom Instruction							
Level 9 - District Wide							
Program 800 - Technology							
30-111-68-10-9-800-72300	Group Health and Dental Insurance	3,976.06	4,530.96	4,153.38	4,971.00	4,971.00	.00
30-111-68-10-9-800-72400	VRS Group Life Insurance	584.98	615.33	558.25	575.00	458.00	(117.00)
30-111-68-10-9-800-72750	VRS Retiree Health Care Credit	528.22	555.63	572.44	590.00	380.00	(210.00)
30-111-68-10-9-800-72800	Termination Pay for Vac/Sick Leave	.00	.00	2,274.60	.00	.00	.00
30-111-68-10-9-800-76305	ITRT	855.77	899.87	800.00	900.00	900.00	.00
30-111-68-10-9-800-76545	Technology Repair and Replace	34,847.23	24,608.82	9,043.88	4,050.00	4,050.00	.00
30-111-68-10-9-800-78050	Technology Addl VPSA Eligible	60,524.14	228,237.85	18,524.86	.00	93,960.00	93,960.00
	Program 800 - Technology Totals	\$149,556.65	\$316,534.27	\$95,188.27	\$71,645.00	\$163,333.00	\$91,688.00
	Level 9 - District Wide Totals	\$149,556.65	\$316,534.27	\$95,188.27	\$71,645.00	\$163,333.00	\$91,688.00
	Sub-Function 10 - Classroom Instruction Totals	\$149,556.65	\$316,534.27	\$95,188.27	\$71,645.00	\$163,333.00	\$91,688.00
	Function 68 - Technology Totals	\$149,556.65	\$316,534.27	\$95,188.27	\$71,645.00	\$163,333.00	\$91,688.00
	Locations 111 - Salem High School Totals	\$11,903,113.13	\$12,423,362.41	\$13,031,083.10	\$13,019,344.00	\$13,105,509.00	\$86,165.00
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	3,088,918.54	3,238,023.79	3,413,705.27	3,578,521.00	3,679,877.00	101,356.00
30-112-61-10-4-110-71151	Compensation-Instructional Asst	81,653.38	96,480.47	93,581.99	132,275.00	101,750.00	(30,525.00)
30-112-61-10-4-110-71159	Compensation- Accompanist	6,831.00	6,480.00	4,590.00	6,750.00	6,750.00	.00
30-112-61-10-4-110-71200	Compensation-OT	595.56	709.11	725.74	.00	.00	.00
30-112-61-10-4-110-71520	Compensation-Substitutes	122,345.28	86,256.47	111,047.32	70,000.00	70,000.00	.00



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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 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 110 - Regular Instruction							
30-112-61-10-4-110-71522	Compensation-REWIP Retirees	42,563.23	38,105.64	28,961.98	78,409.00	69,796.00	(8,613.00)
30-112-61-10-4-110-71650	Compensation-NBC Teacher Bonus	5,000.00	5,000.00	5,000.00	7,500.00	.00	(7,500.00)
30-112-61-10-4-110-71665	Bonus Payments To Teachers	56,928.00	.00	80,496.00	.00	.00	.00
30-112-61-10-4-110-72100	FICA	248,705.98	255,019.74	272,265.70	296,319.00	300,505.00	4,186.00
30-112-61-10-4-110-72210	VRS Pension Contribution	405,682.18	439,787.98	368,237.50	430,756.00	398,292.00	(32,464.00)
30-112-61-10-4-110-72220	VRS Hybrid Pension Contribution	113,819.42	105,842.95	133,599.58	184,610.00	170,696.00	(13,914.00)
30-112-61-10-4-110-72300	Group Health and Dental Insurance	401,989.02	401,258.00	412,569.96	397,223.00	397,223.00	.00
30-112-61-10-4-110-72400	VRS Group Life Insurance	41,980.28	43,078.55	40,060.18	43,690.00	38,613.00	(5,077.00)
30-112-61-10-4-110-72510	Hybrid Disability Insurance	1,646.86	1,531.35	1,912.47	.00	.00	.00
30-112-61-10-4-110-72700	Workers Compensation	14,913.50	12,526.96	12,766.00	20,000.00	20,000.00	.00
30-112-61-10-4-110-72750	VRS Retiree Health Care Credit	37,907.53	38,899.33	41,079.18	44,801.00	32,056.00	(12,745.00)
30-112-61-10-4-110-72800	Termination Pay for Vac/Sick Leave	7,740.00	14,701.20	7,024.27	.00	.00	.00
30-112-61-10-4-110-72850	OPEB ARC	15,193.00	14,982.00	15,699.00	.00	.00	.00
30-112-61-10-4-110-73126	Repair & Maint - Athletic Equipment	3,052.00	3,137.00	6,266.75	7,192.00	7,192.00	.00
30-112-61-10-4-110-73135	Repair/Maint - Band Instruments	3,000.00	3,000.00	3,000.00	3,000.00	3,924.00	924.00
30-112-61-10-4-110-73140	Repair/Maint - Business Ed	234.47	239.97	.00	.00	.00	.00
30-112-61-10-4-110-73145	Repair/Maint - Family and Consumer Science	83.93	348.34	696.27	750.00	750.00	.00
30-112-61-10-4-110-73148	Repair & Maint - Foreign Language Dept	320.89	325.58	.00	.00	.00	.00
30-112-61-10-4-110-73150	Repair/Maint - Math	1,959.98	1,937.74	.00	.00	.00	.00
30-112-61-10-4-110-73154	Repair & Maint - PE Equipment	209.49	279.15	.00	.00	.00	.00
30-112-61-10-4-110-73155	Repair/Maint - Piano	61.00	.00	85.00	280.00	.00	(280.00)



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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 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 110 - Regular Instruction							
30-112-61-10-4-110-73162	Subscription Offset	.00	(6,000.00)	.00	.00	.00	.00
30-112-61-10-4-110-73165	Repair/Maint - Science	.00	2,384.76	.00	.00	.00	.00
30-112-61-10-4-110-73175	Repair/Maint- Computer	244.97	225.73	.00	.00	.00	.00
30-112-61-10-4-110-73255	Professional Development	49.99	200.00	112.65	200.00	200.00	.00
30-112-61-10-4-110-76010	Agenda Books	3,264.31	1,828.27	3,084.55	3,394.00	3,394.00	.00
30-112-61-10-4-110-76015	Allotment	36,899.31	45,067.52	45,277.94	44,319.00	45,344.00	1,025.00
30-112-61-10-4-110-76045	Furniture and Equip <\$5,000	8,162.57	1,435.68	4,126.89	4,127.00	4,127.00	.00
30-112-61-10-4-110-76075	Registration Guide	299.59	.00	418.88	300.00	300.00	.00
30-112-61-10-4-110-76085	School Improvement	100.00	100.00	44.95	100.00	100.00	.00
30-112-61-10-4-110-76090	Student Recognition	843.00	5,527.69	5,540.00	5,620.00	5,620.00	.00
30-112-61-10-4-110-76135	Art Supplies and Equipment <\$5,000	2,748.62	3,000.79	3,000.25	3,500.00	3,500.00	.00
30-112-61-10-4-110-76170	Band	12,090.09	6,934.50	6,999.22	7,000.00	7,000.00	.00
30-112-61-10-4-110-76185	Business Education	1,260.74	1,259.72	1,472.52	1,500.00	1,500.00	.00
30-112-61-10-4-110-76215	Choir	2,218.11	2,212.96	1,872.58	1,940.00	2,220.00	280.00
30-112-61-10-4-110-76235	Drama	.00	383.61	388.61	410.00	600.00	190.00
30-112-61-10-4-110-76260	Family and Consumer Science	4,437.30	5,201.61	5,999.26	7,000.00	7,500.00	500.00
30-112-61-10-4-110-76270	Foreign Language	193.37	197.00	471.11	472.00	472.00	.00
30-112-61-10-4-110-76290	Health	519.62	99.89	466.81	486.00	486.00	.00
30-112-61-10-4-110-76300	Intro to Computers	839.00	836.68	825.25	839.00	839.00	.00
30-112-61-10-4-110-76320	Language Arts	4,434.94	4,368.62	4,327.71	4,442.00	4,442.00	.00
30-112-61-10-4-110-76345	Mathematics	1,244.71	1,247.89	2,641.44	2,812.00	2,812.00	.00



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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 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 110 - Regular Instruction							
30-112-61-10-4-110-76360	Physical Education	559.34	888.28	808.30	840.00	840.00	.00
30-112-61-10-4-110-76380	Science	4,182.46	1,869.69	3,787.62	3,800.00	3,800.00	.00
30-112-61-10-4-110-76385	Social Studies	711.14	1,050.53	995.34	1,000.00	1,000.00	.00
30-112-61-10-4-110-76440	Technology Education	6,501.58	6,645.21	6,300.60	6,503.00	6,503.00	.00
30-112-61-10-4-110-76515	Software-Instructional	7,845.65	9,901.66	10,310.83	10,470.00	11,485.00	1,015.00
30-112-61-10-4-110-76530	Computer Supplies	4,895.91	5,283.36	5,303.29	5,325.00	5,325.00	.00
30-112-61-10-4-110-78075	Inception of Subscription - Capital Outlay	.00	6,000.00	.00	.00	.00	.00
	Program 110 - Regular Instruction Totals	\$4,807,880.84	\$4,916,102.97	\$5,167,946.76	\$5,418,475.00	\$5,416,833.00	(\$1,642.00)
Program 120 - Special Education							
30-112-61-10-4-120-71120	Compensation-Instructional Salaries	246,382.01	366,780.52	474,649.80	600,028.00	523,995.00	(76,033.00)
30-112-61-10-4-120-71151	Compensation-Instructional Asst	95,406.87	124,181.12	171,982.21	226,451.00	208,263.00	(18,188.00)
30-112-61-10-4-120-71520	Compensation-Substitutes	6,236.32	1,235.19	12,962.07	.00	.00	.00
30-112-61-10-4-120-71522	Compensation-REWIP Retirees	2,375.58	.00	.00	.00	.00	.00
30-112-61-10-4-120-71665	Bonus Payments To Teachers	20,124.00	.00	21,284.96	.00	.00	.00
30-112-61-10-4-120-72100	FICA	28,202.57	36,841.36	50,537.22	63,226.00	56,018.00	(7,208.00)
30-112-61-10-4-120-72210	VRS Pension Contribution	24,810.30	22,844.82	34,909.80	41,208.00	34,018.00	(7,190.00)
30-112-61-10-4-120-72220	VRS Hybrid Pension Contribution	32,272.95	47,575.08	68,675.67	96,153.00	79,376.00	(16,777.00)
30-112-61-10-4-120-72300	Group Health and Dental Insurance	53,537.97	74,212.97	87,562.73	51,249.00	51,249.00	.00
30-112-61-10-4-120-72400	VRS Group Life Insurance	4,602.48	5,677.68	8,000.99	9,752.00	7,695.00	(2,057.00)
30-112-61-10-4-120-72510	Hybrid Disability Insurance	462.17	681.29	1,014.26	.00	.00	.00
30-112-61-10-4-120-72750	VRS Retiree Health Care Credit	4,155.88	5,126.84	8,204.22	10,000.00	6,388.00	(3,612.00)



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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 120 - Special Education							
30-112-61-10-4-120-72800	Termination Pay for Vac/Sick Leave	.00	.00	329.33	.00	.00	.00
30-112-61-10-4-120-76390	Sp Ed LD	1,034.41	1,742.91	2,004.49	2,005.00	2,005.00	.00
30-112-61-10-4-120-76405	Sp Ed EMH	264.91	65.79	.00	.00	.00	.00
30-112-61-10-4-120-76410	Sp Ed ID	279.94	101.21	.00	.00	.00	.00
30-112-61-10-4-120-76415	Sp Ed BD	425.00	94.33	.00	.00	.00	.00
	Program 120 - Special Education Totals	\$520,573.36	\$687,161.11	\$942,117.75	\$1,100,072.00	\$969,007.00	(\$131,065.00)
Program 130 - Vocational							
30-112-61-10-4-130-71120	Compensation-Instructional Salaries	307,324.87	296,706.28	283,706.04	287,699.00	290,792.00	3,093.00
30-112-61-10-4-130-71665	Bonus Payments To Teachers	6,192.00	.00	6,192.00	.00	.00	.00
30-112-61-10-4-130-72100	FICA	22,911.35	21,692.83	21,255.79	22,009.00	22,246.00	237.00
30-112-61-10-4-130-72210	VRS Pension Contribution	50,647.80	48,989.20	39,691.20	47,816.00	45,422.00	(2,394.00)
30-112-61-10-4-130-72300	Group Health and Dental Insurance	27,962.24	30,066.48	28,372.56	32,828.00	32,828.00	.00
30-112-61-10-4-130-72400	VRS Group Life Insurance	4,083.50	3,949.82	3,295.90	3,395.00	3,082.00	(313.00)
30-112-61-10-4-130-72750	VRS Retiree Health Care Credit	3,687.30	3,566.72	3,379.70	3,481.00	2,559.00	(922.00)
	Program 130 - Vocational Totals	\$422,809.06	\$404,971.33	\$385,893.19	\$397,228.00	\$396,929.00	(\$299.00)
Program 140 - Gifted							
30-112-61-10-4-140-72100	FICA	7.23	.00	.00	.00	.00	.00
	Program 140 - Gifted Totals	\$7.23	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Program 150 - Other							
30-112-61-10-4-150-71620	Compensation-Extracurricular Supplements	163,780.36	165,323.27	176,554.38	187,653.00	175,020.00	(12,633.00)
30-112-61-10-4-150-72100	FICA	14,132.57	13,002.30	14,226.19	14,355.00	13,389.00	(966.00)
30-112-61-10-4-150-76030	Athletics/Athletic Equipment <\$5,000	7,199.14	7,156.71	5,624.97	7,200.00	7,200.00	.00
	Program 150 - Other Totals	\$185,112.07	\$185,482.28	\$196,405.54	\$209,208.00	\$195,609.00	(\$13,599.00)



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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 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 Totals		\$5,936,382.56	\$6,193,717.69	\$6,692,363.24	\$7,124,983.00	\$6,978,378.00	(\$146,605.00)
Sub-Function 10 - Classroom Instruction Totals		\$5,936,382.56	\$6,193,717.69	\$6,692,363.24	\$7,124,983.00	\$6,978,378.00	(\$146,605.00)
Sub-Function 21 - Student Guidance							
Level 4 - Middle							
Program 110 - Regular Instruction							
30-112-61-21-4-110-71124	Compensation-Guidance Counselors	222,160.69	211,966.96	211,323.38	233,135.00	229,717.00	(3,418.00)
30-112-61-21-4-110-71150	Compensation-Clerical	46,446.60	41,121.49	43,940.24	47,390.00	47,850.00	460.00
30-112-61-21-4-110-71200	Compensation-OT	407.71	642.90	1,235.88	.00	.00	.00
30-112-61-21-4-110-71665	Bonus Payments To Teachers	5,882.40	.00	5,985.34	.00	.00	.00
30-112-61-21-4-110-72100	FICA	21,019.79	19,059.42	19,432.94	21,460.00	21,234.00	(226.00)
30-112-61-21-4-110-72210	VRS Pension Contribution	30,332.23	25,378.43	20,959.37	32,636.00	30,349.00	(2,287.00)
30-112-61-21-4-110-72220	VRS Hybrid Pension Contribution	14,382.70	16,740.16	19,387.35	13,987.00	13,007.00	(980.00)
30-112-61-21-4-110-72300	Group Health and Dental Insurance	39,881.04	33,961.65	27,050.99	32,828.00	32,828.00	.00
30-112-61-21-4-110-72400	VRS Group Life Insurance	3,605.19	3,395.83	3,040.15	3,310.00	2,942.00	(368.00)
30-112-61-21-4-110-72510	Hybrid Disability Insurance	206.00	239.65	262.20	.00	297.00	297.00
30-112-61-21-4-110-72750	VRS Retiree Health Care Credit	3,255.42	3,066.39	3,117.52	3,394.00	2,443.00	(951.00)
30-112-61-21-4-110-72800	Termination Pay for Vac/Sick Leave	11,915.05	.00	.00	.00	.00	.00
30-112-61-21-4-110-76195	Career Education	436.18	441.75	.00	.00	.00	.00
30-112-61-21-4-110-76285	Guidance	383.37	670.01	817.23	871.00	871.00	.00
Program 110 - Regular Instruction Totals		\$400,314.37	\$356,684.64	\$356,552.59	\$389,011.00	\$381,538.00	(\$7,473.00)
Program 120 - Special Education							
30-112-61-21-4-120-71124	Compensation-Guidance Counselors	11,692.67	11,156.16	11,120.31	.00	.00	.00
30-112-61-21-4-120-71150	Compensation-Clerical	2,444.56	2,164.01	2,312.64	.00	.00	.00
30-112-61-21-4-120-71200	Compensation-OT	21.46	37.06	64.17	.00	.00	.00
30-112-61-21-4-120-71665	Bonus Payments To Teachers	309.60	.00	315.02	.00	.00	.00



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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund							
EXPENSE							
Locations 112 - Andrew Lewis Middle School							
Function 61 - Instruction							
Sub-Function 21 - Student Guidance							
Level 4 - Middle							
Program 120 - Special Education							
30-112-61-21-4-120-72100	FICA	1,106.31	1,003.35	1,025.59	.00	.00	.00
30-112-61-21-4-120-72210	VRS Pension Contribution	1,596.43	1,335.71	1,103.13	.00	.00	.00
30-112-61-21-4-120-72220	VRS Hybrid Pension Contribution	756.98	881.06	1,020.39	.00	.00	.00
30-112-61-21-4-120-72300	Group Health and Dental Insurance	2,099.00	1,787.46	1,423.74	.00	.00	.00
30-112-61-21-4-120-72400	VRS Group Life Insurance	189.75	178.73	160.01	.00	.00	.00
30-112-61-21-4-120-72510	Hybrid Disability Insurance	10.84	12.61	13.80	.00	.00	.00
30-112-61-21-4-120-72750	VRS Retiree Health Care Credit	171.34	161.39	164.08	.00	.00	.00
30-112-61-21-4-120-72800	Termination Pay for Vac/Sick Leave	627.11	.00	.00	.00	.00	.00
30-112-61-21-4-120-76195	Career Education	22.95	23.25	.00	.00	.00	.00
30-112-61-21-4-120-76285	Guidance	20.18	35.26	43.01	.00	.00	.00
Program 120 - Special Education Totals		\$21,069.18	\$18,776.05	\$18,765.89	\$0.00	\$0.00	\$0.00
Level 4 - Middle Totals		\$421,383.55	\$375,460.69	\$375,318.48	\$389,011.00	\$381,538.00	(\$7,473.00)
Sub-Function 21 - Student Guidance Totals		\$421,383.55	\$375,460.69	\$375,318.48	\$389,011.00	\$381,538.00	(\$7,473.00)
Sub-Function 22 - Student Social Worker							
Level 4 - Middle							
Program 110 - Regular Instruction							
30-112-61-22-4-110-71120	Compensation-Instructional Salaries	.00	.00	.00	.00	13,268.00	13,268.00
30-112-61-22-4-110-72100	FICA	.00	.00	.00	.00	1,015.00	1,015.00
30-112-61-22-4-110-72220	VRS Hybrid Pension Contribution	.00	.00	.00	.00	2,072.00	2,072.00
30-112-61-22-4-110-72400	VRS Group Life Insurance	.00	.00	.00	.00	141.00	141.00
30-112-61-22-4-110-72750	VRS Retiree Health Care Credit	.00	.00	.00	.00	117.00	117.00
Program 110 - Regular Instruction Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$16,613.00	\$16,613.00
Level 4 - Middle Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$16,613.00	\$16,613.00
Sub-Function 22 - Student Social Worker Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$16,613.00	\$16,613.00



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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund							
EXPENSE							
Locations 112 - Andrew Lewis Middle School							
Function 61 - Instruction							
Sub-Function 32 - Instr. Sup. - Media Services							
Level 4 - Middle							
Program 110 - Regular Instruction							
30-112-61-32-4-110-71122	Compensation-Librarians	68,675.61	73,793.36	77,687.85	79,133.00	80,004.00	871.00
30-112-61-32-4-110-71152	Compensation - Media Clerk	53,916.46	57,317.31	59,726.91	60,900.00	60,616.00	(284.00)
30-112-61-32-4-110-71650	Compensation-NBC Teacher Bonus	5,000.00	5,000.00	5,000.00	.00	5,000.00	5,000.00
30-112-61-32-4-110-71665	Bonus Payments To Teachers	3,096.00	.00	3,096.00	.00	.00	.00
30-112-61-32-4-110-72100	FICA	9,924.86	10,356.55	10,636.26	10,713.00	11,140.00	427.00
30-112-61-32-4-110-72210	VRS Pension Contribution	20,142.70	21,573.04	19,168.30	23,273.00	21,965.00	(1,308.00)
30-112-61-32-4-110-72300	Group Health and Dental Insurance	8,707.28	9,061.92	18,597.12	16,414.00	16,414.00	.00
30-112-61-32-4-110-72400	VRS Group Life Insurance	1,624.00	1,739.28	1,591.80	1,652.00	1,491.00	(161.00)
30-112-61-32-4-110-72750	VRS Retiree Health Care Credit	1,466.40	1,570.60	1,632.20	1,694.00	1,237.00	(457.00)
30-112-61-32-4-110-73130	Repair/Maint - Audio/Visual	1,483.17	1,994.26	.00	.00	.00	.00
30-112-61-32-4-110-76155	Audio Visual Media	2,734.92	2,730.90	.00	.00	.00	.00
30-112-61-32-4-110-76325	Library Books and Supplies	7,507.07	6,748.79	11,964.31	14,432.00	14,432.00	.00
30-112-61-32-4-110-76330	Library Reference Materials	2,535.94	2,482.70	2,300.64	.00	.00	.00
30-112-61-32-4-110-76355	Periodicals	428.52	247.72	.00	.00	.00	.00
Program 110 - Regular Instruction Totals		\$187,242.93	\$194,616.43	\$211,401.39	\$208,211.00	\$212,299.00	\$4,088.00
Level 4 - Middle Totals		\$187,242.93	\$194,616.43	\$211,401.39	\$208,211.00	\$212,299.00	\$4,088.00
Sub-Function 32 - Instr. Sup. - Media Services Totals		\$187,242.93	\$194,616.43	\$211,401.39	\$208,211.00	\$212,299.00	\$4,088.00
Sub-Function 41 - Admin. Principals Office							
Level 4 - Middle							
Program 110 - Regular Instruction							
30-112-61-41-4-110-71126	Compensation-Principals	115,383.96	124,550.52	130,814.04	134,738.00	136,047.00	1,309.00
30-112-61-41-4-110-71127	Compensation-Asst Principals	182,541.00	167,999.52	179,685.00	185,076.00	198,768.00	13,692.00



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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 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							
30-112-61-41-4-110-71150	Compensation-Clerical	91,057.21	81,302.56	102,222.59	104,611.00	105,626.00	1,015.00
30-112-61-41-4-110-71200	Compensation-OT	2,084.06	4,732.65	5,607.71	2,000.00	2,000.00	.00
30-112-61-41-4-110-71520	Compensation-Substitutes	3,891.00	7,575.10	3,650.57	.00	.00	.00
30-112-61-41-4-110-71522	Compensation-REWIP Retirees	.00	.00	9,580.62	.00	.00	.00
30-112-61-41-4-110-71665	Bonus Payments To Teachers	7,740.00	.00	7,740.00	.00	.00	.00
30-112-61-41-4-110-72100	FICA	30,947.59	29,374.34	33,018.99	32,622.00	33,847.00	1,225.00
30-112-61-41-4-110-72210	VRS Pension Contribution	56,721.36	53,049.58	50,508.23	49,378.00	48,158.00	(1,220.00)
30-112-61-41-4-110-72220	VRS Hybrid Pension Contribution	7,839.48	8,866.72	9,304.20	21,162.00	20,639.00	(523.00)
30-112-61-41-4-110-72300	Group Health and Dental Insurance	44,249.00	33,136.10	29,803.48	36,035.00	36,035.00	.00
30-112-61-41-4-110-72400	VRS Group Life Insurance	5,205.24	4,992.11	4,814.07	5,008.00	4,669.00	(339.00)
30-112-61-41-4-110-72510	Hybrid Disability Insurance	112.32	126.96	125.04	.00	.00	.00
30-112-61-41-4-110-72750	VRS Retiree Health Care Credit	4,700.28	4,507.80	4,936.44	5,136.00	3,876.00	(1,260.00)
30-112-61-41-4-110-72800	Termination Pay for Vac/Sick Leave	10,062.82	1,974.94	.00	.00	.00	.00
30-112-61-41-4-110-73160	Repair/Maint - School Office Equipment	5,559.09	5,825.65	11,105.81	15,005.00	15,005.00	.00
30-112-61-41-4-110-73161	Lease Offset	(2,968.08)	(5,936.14)	(5,936.16)	.00	.00	.00
30-112-61-41-4-110-75200	Postage	1,003.88	979.91	1,751.47	1,750.00	1,750.00	.00
30-112-61-41-4-110-75521	Travel-Principals	533.43	448.05	527.18	1,000.00	1,000.00	.00
30-112-61-41-4-110-75803	Dues-Accreditation	736.00	200.00	990.95	1,000.00	1,000.00	.00
30-112-61-41-4-110-78070	Inception of Lease - Capital Outlay	22,494.22	.00	.00	.00	.00	.00
Program 110 - Regular Instruction Totals		\$589,893.86	\$523,706.37	\$580,250.23	\$594,521.00	\$608,420.00	\$13,899.00
Level 4 - Middle Totals		\$589,893.86	\$523,706.37	\$580,250.23	\$594,521.00	\$608,420.00	\$13,899.00
Sub-Function 41 - Admin. Principals Office Totals		\$589,893.86	\$523,706.37	\$580,250.23	\$594,521.00	\$608,420.00	\$13,899.00



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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund							
EXPENSE							
Locations 112 - Andrew Lewis Middle School							
Function 61 - Instruction Totals		\$7,134,902.90	\$7,287,501.18	\$7,859,333.34	\$8,316,726.00	\$8,197,248.00	(\$119,478.00)
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	629.28	614.35	582.93	630.00	1,000.00	370.00
	Program 222 - Health Services Totals	\$629.28	\$614.35	\$582.93	\$630.00	\$1,000.00	\$370.00
	Level 9 - District Wide Totals	\$629.28	\$614.35	\$582.93	\$630.00	\$1,000.00	\$370.00
	Sub-Function 62 - Admin, Attend. & Health Totals	\$629.28	\$614.35	\$582.93	\$630.00	\$1,000.00	\$370.00
	Function 62 - Administration, Attend. & Health Totals	\$629.28	\$614.35	\$582.93	\$630.00	\$1,000.00	\$370.00
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	311,773.78	325,083.47	322,373.28	331,848.00	294,714.00	(37,134.00)
30-112-64-64-9-420-71200	Compensation-OT	16,078.89	11,322.98	11,292.48	12,000.00	12,000.00	.00
30-112-64-64-9-420-71520	Compensation-Substitutes	.00	.00	.00	4,000.00	.00	(4,000.00)
30-112-64-64-9-420-71665	Bonus Payments To Teachers	13,932.00	.00	12,384.00	.00	.00	.00
30-112-64-64-9-420-72100	FICA	24,958.02	24,926.40	25,502.99	26,610.00	23,464.00	(3,146.00)
30-112-64-64-9-420-72210	VRS Pension Contribution	9,589.68	10,169.46	10,565.04	18,627.00	11,462.00	(7,165.00)
30-112-64-64-9-420-72220	VRS Hybrid Pension Contribution	4,392.25	3,812.17	(1,886.68)	7,983.00	4,912.00	(3,071.00)
30-112-64-64-9-420-72300	Group Health and Dental Insurance	66,684.44	67,232.80	71,685.60	61,098.00	61,098.00	.00
30-112-64-64-9-420-72400	VRS Group Life Insurance	4,185.36	4,339.68	3,801.62	3,916.00	2,418.00	(1,498.00)
30-112-64-64-9-420-72510	Hybrid Disability Insurance	1,034.68	1,058.37	1,016.64	.00	.00	.00
30-112-64-64-9-420-72700	Workers Compensation	1,739.91	1,461.48	1,824.00	3,000.00	3,000.00	.00
30-112-64-64-9-420-72750	VRS Retiree Health Care Credit	3,517.08	3,647.93	3,631.92	3,741.00	2,716.00	(1,025.00)
30-112-64-64-9-420-72800	Termination Pay for Vac/Sick Leave	.00	294.27	.00	.00	.00	.00



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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 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	1,773.00	1,748.00	1,772.00	.00	.00	.00
30-112-64-64-9-420-73180	Repair/Maint - Other Contracted	25,152.25	40,750.54	87,312.51	69,609.00	124,424.00	54,815.00
30-112-64-64-9-420-73184	Repair/Maint - Other Contracted - AIIMS/Alt Ed	5,582.86	3,993.75	1,967.39	3,000.00	3,000.00	.00
30-112-64-64-9-420-74900	Building Maintenance -City	124,940.13	101,929.68	148,234.93	90,333.00	92,066.00	1,733.00
30-112-64-64-9-420-74901	Alt. Ed. Building Maintenance - City	2,117.72	7,493.03	5,271.93	3,608.00	3,608.00	.00
30-112-64-64-9-420-75001	Telecom/ Internet Services	4,891.54	4,769.28	3,839.57	4,884.00	8,142.00	3,258.00
30-112-64-64-9-420-75004	Utilities - Electric	200,637.25	215,187.03	259,232.10	236,380.00	247,000.00	10,620.00
30-112-64-64-9-420-75005	Utilities - Natural Gas	27,634.29	23,883.69	32,759.04	20,964.00	30,000.00	9,036.00
30-112-64-64-9-420-75009	Utilities - Water and Sewer	38,393.10	33,316.65	34,184.75	44,000.00	44,000.00	.00
30-112-64-64-9-420-76055	Machines, Equipment and Tools <\$5,000	3,836.45	.00	.00	2,750.00	2,750.00	.00
30-112-64-64-9-420-76110	Supplies - Operational	40,680.75	39,035.06	44,396.32	17,000.00	17,000.00	.00
Program 420 - Building Services Totals		\$933,525.43	\$925,455.72	\$1,081,161.43	\$965,351.00	\$987,774.00	\$22,423.00
Program 430 - Grounds Services							
30-112-64-64-9-430-74910	Grounds Maintenance-City	10,063.65	15,305.79	11,683.31	11,565.00	11,565.00	.00
Program 430 - Grounds Services Totals		\$10,063.65	\$15,305.79	\$11,683.31	\$11,565.00	\$11,565.00	\$0.00
Level 9 - District Wide Totals		\$943,589.08	\$940,761.51	\$1,092,844.74	\$976,916.00	\$999,339.00	\$22,423.00
Sub-Function 64 - Operation & Maintenance Totals		\$943,589.08	\$940,761.51	\$1,092,844.74	\$976,916.00	\$999,339.00	\$22,423.00
Function 64 - Operation & Maintenance Totals		\$943,589.08	\$940,761.51	\$1,092,844.74	\$976,916.00	\$999,339.00	\$22,423.00
Function 68 - Technology							
Sub-Function 10 - Classroom Instruction							
Level 9 - District Wide							
Program 800 - Technology							
30-112-68-10-9-800-71139	Compensation-ITRT	37,359.00	45,937.91	47,958.72	48,732.00	43,183.00	(5,549.00)
30-112-68-10-9-800-71665	Bonus Payments To Teachers	774.00	.00	774.00	.00	.00	.00



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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Council/Board Approval	Difference Vs Adopted
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	2,969.73	3,515.98	3,805.16	3,728.00	3,303.00	(425.00)
30-112-68-10-9-800-72210	VRS Pension Contribution	7,256.15	7,632.22	6,723.20	8,099.00	6,745.00	(1,354.00)
30-112-68-10-9-800-72300	Group Health and Dental Insurance	3,976.06	4,530.96	4,153.38	4,971.00	4,971.00	.00
30-112-68-10-9-800-72400	VRS Group Life Insurance	585.09	615.33	558.36	575.00	458.00	(117.00)
30-112-68-10-9-800-72750	VRS Retiree Health Care Credit	528.33	555.68	572.55	590.00	380.00	(210.00)
30-112-68-10-9-800-72800	Termination Pay for Vac/Sick Leave	.00	.00	2,274.60	.00	.00	.00
30-112-68-10-9-800-76305	ITRT	1,440.08	601.22	1,435.00	1,445.00	1,445.00	.00
30-112-68-10-9-800-76545	Technology Repair and Replace	15,262.32	67,319.34	1,887.40	4,106.00	4,106.00	.00
30-112-68-10-9-800-78050	Technology Addl VPSA Eligible	49,788.59	3,000.04	237,537.04	247,200.00	58,700.00	(188,500.00)
Program 800 - Technology Totals		\$119,939.35	\$133,708.68	\$307,679.41	\$319,446.00	\$123,291.00	(\$196,155.00)
Level 9 - District Wide Totals		\$119,939.35	\$133,708.68	\$307,679.41	\$319,446.00	\$123,291.00	(\$196,155.00)
Sub-Function 10 - Classroom Instruction Totals		\$119,939.35	\$133,708.68	\$307,679.41	\$319,446.00	\$123,291.00	(\$196,155.00)
Function 68 - Technology Totals		\$119,939.35	\$133,708.68	\$307,679.41	\$319,446.00	\$123,291.00	(\$196,155.00)
Locations 112 - Andrew Lewis Middle School Totals		\$8,199,060.61	\$8,362,585.72	\$9,260,440.42	\$9,613,718.00	\$9,320,878.00	(\$292,840.00)
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	1,793,339.45	1,658,370.40	1,718,588.81	1,848,054.00	1,990,574.00	142,520.00
30-113-61-10-2-110-71151	Compensation-Instructional Asst	156,566.39	176,018.23	182,734.16	212,524.00	195,166.00	(17,358.00)
30-113-61-10-2-110-71200	Compensation-OT	7.14	50.53	2.70	500.00	500.00	.00
30-113-61-10-2-110-71520	Compensation-Substitutes	83,609.92	80,119.88	61,869.47	55,000.00	55,000.00	.00
30-113-61-10-2-110-71522	Compensation-REWIP Retirees	907.28	5,842.80	17,489.93	37,204.00	51,204.00	14,000.00



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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							
30-113-61-10-2-110-71650	Compensation-NBC Teacher Bonus	20,000.00	15,000.00	10,000.00	17,500.00	10,000.00	(7,500.00)
30-113-61-10-2-110-71665	Bonus Payments To Teachers	32,748.24	.00	51,672.24	.00	.00	.00
30-113-61-10-2-110-72100	FICA	150,220.55	141,208.50	148,220.14	159,849.00	176,137.00	16,288.00
30-113-61-10-2-110-72210	VRS Pension Contribution	224,874.52	197,024.70	152,858.45	230,275.00	231,543.00	1,268.00
30-113-61-10-2-110-72220	VRS Hybrid Pension Contribution	98,339.59	105,143.56	133,477.86	98,689.00	99,233.00	544.00
30-113-61-10-2-110-72300	Group Health and Dental Insurance	272,773.41	268,016.46	270,216.90	272,360.00	272,360.00	.00
30-113-61-10-2-110-72400	VRS Group Life Insurance	26,207.54	24,536.39	22,314.28	23,356.00	22,447.00	(909.00)
30-113-61-10-2-110-72510	Hybrid Disability Insurance	1,440.77	1,505.73	1,938.90	.00	.00	.00
30-113-61-10-2-110-72700	Workers Compensation	9,350.77	7,854.40	10,422.00	10,000.00	10,000.00	.00
30-113-61-10-2-110-72750	VRS Retiree Health Care Credit	23,652.64	22,141.31	22,869.50	23,950.00	18,635.00	(5,315.00)
30-113-61-10-2-110-72800	Termination Pay for Vac/Sick Leave	2,107.33	13,880.67	6,244.67	.00	.00	.00
30-113-61-10-2-110-72850	OPEB ARC	9,526.00	9,394.00	9,655.00	.00	.00	.00
30-113-61-10-2-110-73153	Repair & Maint - Music Dept	.00	.00	.00	175.00	100.00	(75.00)
30-113-61-10-2-110-76010	Agenda Books	1,030.75	1,200.66	4,538.34	1,300.00	1,300.00	.00
30-113-61-10-2-110-76015	Allotment	22,762.23	21,571.08	20,214.55	20,867.00	21,565.00	698.00
30-113-61-10-2-110-76045	Furniture and Equip <\$5,000	1,787.75	4,731.26	5,139.44	6,107.00	6,107.00	.00
30-113-61-10-2-110-76085	School Improvement	29.71	212.85	380.00	100.00	100.00	.00
30-113-61-10-2-110-76135	Art Supplies and Equipment <\$5,000	2,067.65	283.53	2,173.25	4,100.00	4,100.00	.00
30-113-61-10-2-110-76350	Music	.00	120.90	189.96	113.00	535.00	422.00
30-113-61-10-2-110-76360	Physical Education	91.96	425.16	665.33	580.00	500.00	(80.00)
30-113-61-10-2-110-76365	Reading	103.75	72.56	164.86	668.00	6,140.00	5,472.00



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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 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 110 - Regular Instruction							
30-113-61-10-2-110-76485	Supplies - Kindergarten	1,480.47	858.18	1,739.70	852.00	852.00	.00
30-113-61-10-2-110-76490	Supplies - First Grade	438.70	1,237.01	1,209.62	1,300.00	900.00	(400.00)
30-113-61-10-2-110-76495	Supplies - Second Grade	670.30	256.91	616.07	620.00	380.00	(240.00)
30-113-61-10-2-110-76500	Supplies - Third Grade	104.03	482.08	750.99	678.00	611.00	(67.00)
30-113-61-10-2-110-76505	Supplies - Fourth Grade	220.28	765.83	604.66	420.00	324.00	(96.00)
30-113-61-10-2-110-76510	Supplies - Fifth Grade	170.91	507.83	658.46	598.00	748.00	150.00
	Program 110 - Regular Instruction Totals	\$2,936,630.03	\$2,758,833.40	\$2,859,620.24	\$3,027,739.00	\$3,177,061.00	\$149,322.00
Program 120 - Special Education							
30-113-61-10-2-120-71120	Compensation-Instructional Salaries	172,300.54	188,789.00	197,448.75	137,534.00	149,773.00	12,239.00
30-113-61-10-2-120-71151	Compensation-Instructional Asst	38,401.06	61,082.39	44,102.32	69,825.00	89,763.00	19,938.00
30-113-61-10-2-120-71200	Compensation-OT	.00	71.40	.00	.00	.00	.00
30-113-61-10-2-120-71520	Compensation-Substitutes	8,566.75	1,504.86	2,640.85	.00	.00	.00
30-113-61-10-2-120-71665	Bonus Payments To Teachers	4,644.00	.00	6,811.19	.00	.00	.00
30-113-61-10-2-120-72100	FICA	16,036.86	18,540.64	18,346.91	15,863.00	18,325.00	2,462.00
30-113-61-10-2-120-72210	VRS Pension Contribution	10,180.40	10,875.93	9,651.00	10,339.00	11,225.00	886.00
30-113-61-10-2-120-72220	VRS Hybrid Pension Contribution	25,405.70	28,557.83	28,093.02	24,124.00	26,191.00	2,067.00
30-113-61-10-2-120-72300	Group Health and Dental Insurance	30,510.16	33,369.12	39,054.56	24,509.00	24,509.00	.00
30-113-61-10-2-120-72400	VRS Group Life Insurance	2,871.05	3,207.50	2,862.44	2,447.00	2,539.00	92.00
30-113-61-10-2-120-72510	Hybrid Disability Insurance	364.19	408.94	415.84	.00	.00	.00
30-113-61-10-2-120-72750	VRS Retiree Health Care Credit	2,592.61	2,893.98	2,935.16	2,509.00	2,108.00	(401.00)
30-113-61-10-2-120-76390	Sp Ed LD	961.71	422.47	526.79	.00	.00	.00



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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 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							
30-113-61-10-2-120-76431	Special Ed - General	.00	.00	.00	1,148.00	1,029.00	(119.00)
30-113-61-10-2-120-76438	Supplies - EL	.00	.00	.00	170.00	.00	(170.00)
	Program 120 - Special Education Totals	\$312,835.03	\$349,724.06	\$352,888.83	\$288,468.00	\$325,462.00	\$36,994.00
Program 123 - ELL							
30-113-61-10-2-123-76438	Supplies - EL	.00	.00	.00	.00	250.00	250.00
	Program 123 - ELL Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$250.00	\$250.00
Program 180 - Pre-K Non- Sp Ed							
30-113-61-10-2-180-71110	Compensation-Administrative	15,392.05	19,065.66	7,526.72	8,926.00	9,013.00	87.00
30-113-61-10-2-180-71120	Compensation-Instructional Salaries	62,081.04	64,771.64	69,182.35	70,903.00	71,492.00	589.00
30-113-61-10-2-180-71151	Compensation-Instructional Asst	.00	47,014.00	29,043.20	53,358.00	50,021.00	(3,337.00)
30-113-61-10-2-180-71665	Bonus Payments To Teachers	1,935.00	.00	3,250.80	.00	.00	.00
30-113-61-10-2-180-72100	FICA	5,486.00	9,397.77	7,756.54	10,189.00	9,985.00	(204.00)
30-113-61-10-2-180-72210	VRS Pension Contribution	13,300.99	17,553.21	10,851.43	15,495.00	14,272.00	(1,223.00)
30-113-61-10-2-180-72220	VRS Hybrid Pension Contribution	.00	4,249.90	4,844.99	6,641.00	6,116.00	(525.00)
30-113-61-10-2-180-72300	Group Health and Dental Insurance	9,317.14	17,245.54	10,612.32	13,702.00	13,702.00	.00
30-113-61-10-2-180-72400	VRS Group Life Insurance	1,072.47	1,757.96	1,247.24	1,572.00	1,384.00	(188.00)
30-113-61-10-2-180-72510	Hybrid Disability Insurance	.00	60.82	69.82	.00	.00	.00
30-113-61-10-2-180-72750	VRS Retiree Health Care Credit	968.34	1,587.43	1,278.88	1,612.00	1,149.00	(463.00)
	Program 180 - Pre-K Non- Sp Ed Totals	\$109,553.03	\$182,703.93	\$145,664.29	\$182,398.00	\$177,134.00	(\$5,264.00)
	Level 2 - Elementary Totals	\$3,359,018.09	\$3,291,261.39	\$3,358,173.36	\$3,498,605.00	\$3,679,907.00	\$181,302.00
Level 8 - Pre-K							
Program 180 - Pre-K Non- Sp Ed							
30-113-61-10-8-180-71110	Compensation-Administrative	.00	.00	1,139.44	.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							
30-113-61-10-8-180-71120	Compensation-Instructional Salaries	.00	16,295.00	13,021.00	.00	.00	.00
30-113-61-10-8-180-71151	Compensation-Instructional Asst	46,204.18	.00	6,357.96	.00	.00	.00
30-113-61-10-8-180-71665	Bonus Payments To Teachers	1,548.00	.00	.00	.00	.00	.00
30-113-61-10-8-180-72100	FICA	3,616.26	1,246.00	1,534.64	.00	.00	.00
30-113-61-10-8-180-72210	VRS Pension Contribution	.00	.00	2,118.29	.00	.00	.00
30-113-61-10-8-180-72220	VRS Hybrid Pension Contribution	7,788.10	2,708.00	1,019.68	.00	.00	.00
30-113-61-10-8-180-72300	Group Health and Dental Insurance	7,540.48	10,668.00	3,262.73	.00	.00	.00
30-113-61-10-8-180-72400	VRS Group Life Insurance	627.90	218.00	129.80	.00	.00	.00
30-113-61-10-8-180-72510	Hybrid Disability Insurance	117.09	.00	7.08	.00	.00	.00
30-113-61-10-8-180-72750	VRS Retiree Health Care Credit	567.00	197.00	133.10	.00	.00	.00
30-113-61-10-8-180-73037	Contractual Services - Other	.00	197.46	352.12	2,000.00	2,000.00	.00
30-113-61-10-8-180-73255	Professional Development	1,351.24	127.58	24.25	1,250.00	1,250.00	.00
30-113-61-10-8-180-76435	Supplies - Instructional	5,998.02	2,567.29	2,342.44	36,237.00	36,237.00	.00
Program 180 - Pre-K Non- Sp Ed Totals		\$75,358.27	\$34,224.33	\$31,442.53	\$39,487.00	\$39,487.00	\$0.00
Level 8 - Pre-K Totals		\$75,358.27	\$34,224.33	\$31,442.53	\$39,487.00	\$39,487.00	\$0.00
Sub-Function 10 - Classroom Instruction Totals		\$3,434,376.36	\$3,325,485.72	\$3,389,615.89	\$3,538,092.00	\$3,719,394.00	\$181,302.00
Sub-Function 21 - Student Guidance							
Level 2 - Elementary							
Program 110 - Regular Instruction							
30-113-61-21-2-110-71124	Compensation-Guidance Counselors	65,619.25	83,599.39	84,910.50	90,766.00	91,647.00	881.00
30-113-61-21-2-110-71665	Bonus Payments To Teachers	1,838.25	.00	1,838.25	.00	.00	.00
30-113-61-21-2-110-72100	FICA	4,925.33	6,105.00	6,236.54	6,944.00	7,011.00	67.00
30-113-61-21-2-110-72210	VRS Pension Contribution	2,686.12	1,714.63	2,557.02	4,526.00	4,295.00	(231.00)



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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Council/Board Approval	Difference Vs Adopted
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							
30-113-61-21-2-110-72220	VRS Hybrid Pension Contribution	8,179.82	10,992.49	9,996.18	10,560.00	10,021.00	(539.00)
30-113-61-21-2-110-72300	Group Health and Dental Insurance	11,100.79	6,755.13	15,187.51	8,170.00	8,170.00	.00
30-113-61-21-2-110-72400	VRS Group Life Insurance	876.09	1,024.51	987.81	1,071.00	971.00	(100.00)
30-113-61-21-2-110-72510	Hybrid Disability Insurance	117.13	157.45	156.37	.00	.00	.00
30-113-61-21-2-110-72750	VRS Retiree Health Care Credit	791.16	925.17	1,012.98	1,098.00	806.00	(292.00)
30-113-61-21-2-110-76285	Guidance	.00	267.83	158.19	328.00	350.00	22.00
Program 110 - Regular Instruction Totals		\$96,133.94	\$111,541.60	\$123,041.35	\$123,463.00	\$123,271.00	(\$192.00)
Program 120 - Special Education							
30-113-61-21-2-120-71124	Compensation-Guidance Counselors	3,453.65	4,399.97	4,468.97	.00	.00	.00
30-113-61-21-2-120-71665	Bonus Payments To Teachers	96.75	.00	96.75	.00	.00	.00
30-113-61-21-2-120-72100	FICA	259.23	321.32	328.24	.00	.00	.00
30-113-61-21-2-120-72210	VRS Pension Contribution	141.38	90.24	134.58	.00	.00	.00
30-113-61-21-2-120-72220	VRS Hybrid Pension Contribution	430.52	578.55	526.12	.00	.00	.00
30-113-61-21-2-120-72300	Group Health and Dental Insurance	584.25	355.53	799.34	.00	.00	.00
30-113-61-21-2-120-72400	VRS Group Life Insurance	46.11	53.92	51.99	.00	.00	.00
30-113-61-21-2-120-72510	Hybrid Disability Insurance	6.17	8.29	8.23	.00	.00	.00
30-113-61-21-2-120-72750	VRS Retiree Health Care Credit	41.64	48.69	53.32	.00	.00	.00
30-113-61-21-2-120-76285	Guidance	.00	14.10	8.32	.00	.00	.00
Program 120 - Special Education Totals		\$5,059.70	\$5,870.61	\$6,475.86	\$0.00	\$0.00	\$0.00
Level 2 - Elementary Totals		\$101,193.64	\$117,412.21	\$129,517.21	\$123,463.00	\$123,271.00	(\$192.00)
Sub-Function 21 - Student Guidance Totals		\$101,193.64	\$117,412.21	\$129,517.21	\$123,463.00	\$123,271.00	(\$192.00)



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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 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							
30-113-61-32-2-110-71122	Compensation-Librarians	74,060.73	79,070.83	82,583.22	84,863.00	85,796.00	933.00
30-113-61-32-2-110-71665	Bonus Payments To Teachers	1,548.00	.00	1,548.00	.00	.00	.00
30-113-61-32-2-110-72100	FICA	5,741.97	6,015.36	6,398.75	6,492.00	6,563.00	71.00
30-113-61-32-2-110-72210	VRS Pension Contribution	12,128.90	12,936.02	11,546.10	14,104.00	13,401.00	(703.00)
30-113-61-32-2-110-72300	Group Health and Dental Insurance	8,707.28	9,061.92	9,061.92	8,170.00	8,170.00	.00
30-113-61-32-2-110-72400	VRS Group Life Insurance	977.90	1,042.98	958.80	1,001.00	909.00	(92.00)
30-113-61-32-2-110-72750	VRS Retiree Health Care Credit	883.00	941.78	983.20	1,027.00	755.00	(272.00)
30-113-61-32-2-110-73130	Repair/Maint - Audio/Visual	.00	58.38	135.34	400.00	400.00	.00
30-113-61-32-2-110-76155	Audio Visual Media	.00	39.90	325.39	250.00	250.00	.00
30-113-61-32-2-110-76325	Library Books and Supplies	9,941.00	7,213.82	5,796.00	5,250.00	6,380.00	1,130.00
30-113-61-32-2-110-76330	Library Reference Materials	965.44	1,106.16	1,746.14	1,950.00	770.00	(1,180.00)
30-113-61-32-2-110-76355	Periodicals	211.50	.00	.00	150.00	150.00	.00
Program 110 - Regular Instruction Totals		\$115,165.72	\$117,487.15	\$121,082.86	\$123,657.00	\$123,544.00	(\$113.00)
Level 2 - Elementary Totals		\$115,165.72	\$117,487.15	\$121,082.86	\$123,657.00	\$123,544.00	(\$113.00)
Sub-Function 32 - Instr. Sup. - Media Services Totals		\$115,165.72	\$117,487.15	\$121,082.86	\$123,657.00	\$123,544.00	(\$113.00)
Sub-Function 41 - Admin. Principals Office							
Level 2 - Elementary							
Program 110 - Regular Instruction							
30-113-61-41-2-110-71126	Compensation-Principals	111,203.04	100,597.71	128,327.04	132,177.00	131,163.00	(1,014.00)
30-113-61-41-2-110-71127	Compensation-Asst Principals	75,588.06	82,591.96	87,767.10	89,991.00	95,823.00	5,832.00
30-113-61-41-2-110-71150	Compensation-Clerical	51,264.97	53,751.09	56,291.82	57,661.00	58,222.00	561.00
30-113-61-41-2-110-71200	Compensation-OT	1,653.26	1,324.75	1,544.21	1,000.00	1,000.00	.00



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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 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							
30-113-61-41-2-110-71520	Compensation-Substitutes	1,932.49	27,548.42	4,360.80	.00	.00	.00
30-113-61-41-2-110-71522	Compensation-REWIP Retirees	.00	.00	351.76	.00	.00	.00
30-113-61-41-2-110-71665	Bonus Payments To Teachers	4,644.00	.00	4,644.00	.00	.00	.00
30-113-61-41-2-110-72100	FICA	19,130.63	20,944.15	20,924.70	21,483.00	21,895.00	412.00
30-113-61-41-2-110-72210	VRS Pension Contribution	30,926.12	31,162.44	30,650.58	32,555.00	31,185.00	(1,370.00)
30-113-61-41-2-110-72220	VRS Hybrid Pension Contribution	8,353.56	8,858.64	9,914.40	13,952.00	13,365.00	(587.00)
30-113-61-41-2-110-72300	Group Health and Dental Insurance	9,143.06	17,119.68	21,501.76	17,178.00	17,178.00	.00
30-113-61-41-2-110-72400	VRS Group Life Insurance	3,167.02	3,226.76	3,205.80	3,302.00	3,023.00	(279.00)
30-113-61-41-2-110-72510	Hybrid Disability Insurance	119.64	126.90	133.20	.00	.00	.00
30-113-61-41-2-110-72750	VRS Retiree Health Care Credit	2,859.72	2,913.66	3,287.41	3,386.00	2,510.00	(876.00)
30-113-61-41-2-110-72800	Termination Pay for Vac/Sick Leave	9,979.76	12,577.62	.00	.00	.00	.00
30-113-61-41-2-110-73160	Repair/Maint - School Office Equipment	11,733.69	10,380.00	10,355.28	12,241.00	12,241.00	.00
30-113-61-41-2-110-73161	Lease Offset	(2,287.32)	(4,574.62)	(4,574.64)	.00	.00	.00
30-113-61-41-2-110-75521	Travel-Principals	668.70	.00	.00	.00	.00	.00
30-113-61-41-2-110-75803	Dues-Accreditation	.00	.00	.00	80.00	278.00	198.00
30-113-61-41-2-110-78070	Inception of Lease - Capital Outlay	17,334.94	.00	.00	.00	.00	.00
Program 110 - Regular Instruction Totals		\$357,415.34	\$368,549.16	\$378,685.22	\$385,006.00	\$387,883.00	\$2,877.00
Level 2 - Elementary Totals		\$357,415.34	\$368,549.16	\$378,685.22	\$385,006.00	\$387,883.00	\$2,877.00
Sub-Function 41 - Admin. Principals Office Totals		\$357,415.34	\$368,549.16	\$378,685.22	\$385,006.00	\$387,883.00	\$2,877.00
Function 61 - Instruction Totals		\$4,008,151.06	\$3,928,934.24	\$4,018,901.18	\$4,170,218.00	\$4,354,092.00	\$183,874.00



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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 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							
30-113-62-62-9-222-76100	Supplies - Nursing	358.68	255.56	508.84	539.00	539.00	.00
	Program 222 - Health Services Totals	\$358.68	\$255.56	\$508.84	\$539.00	\$539.00	\$0.00
	Level 9 - District Wide Totals	\$358.68	\$255.56	\$508.84	\$539.00	\$539.00	\$0.00
	Sub-Function 62 - Admin, Attend. & Health Totals	\$358.68	\$255.56	\$508.84	\$539.00	\$539.00	\$0.00
	Function 62 - Administration, Attend. & Health Totals	\$358.68	\$255.56	\$508.84	\$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	132,987.31	151,159.84	113,556.50	118,177.00	42,962.00	(75,215.00)
30-113-64-64-9-420-71200	Compensation-OT	11,052.59	9,110.48	4,105.94	10,000.00	6,500.00	(3,500.00)
30-113-64-64-9-420-71520	Compensation-Substitutes	1,776.60	1,307.26	.00	1,500.00	.00	(1,500.00)
30-113-64-64-9-420-71665	Bonus Payments To Teachers	4,644.00	.00	3,096.00	.00	.00	.00
30-113-64-64-9-420-72100	FICA	11,159.37	12,112.67	9,158.79	9,920.00	3,784.00	(6,136.00)
30-113-64-64-9-420-72210	VRS Pension Contribution	6,773.76	7,183.26	7,136.04	6,845.00	6,711.00	(134.00)
30-113-64-64-9-420-72220	VRS Hybrid Pension Contribution	1,341.47	1,502.16	1,805.34	2,934.00	.00	(2,934.00)
30-113-64-64-9-420-72300	Group Health and Dental Insurance	28,497.62	29,482.80	18,255.00	25,000.00	25,000.00	.00
30-113-64-64-9-420-72400	VRS Group Life Insurance	1,749.47	2,026.56	1,369.83	1,394.00	455.00	(939.00)
30-113-64-64-9-420-72510	Hybrid Disability Insurance	325.97	413.10	208.14	.00	.00	.00
30-113-64-64-9-420-72700	Workers Compensation	994.23	835.13	521.00	1,000.00	1,000.00	.00
30-113-64-64-9-420-72750	VRS Retiree Health Care Credit	1,486.32	1,718.04	1,329.87	1,354.00	378.00	(976.00)
30-113-64-64-9-420-72850	OPEB ARC	1,013.00	749.00	506.00	.00	.00	.00
30-113-64-64-9-420-73180	Repair/Maint - Other Contracted	13,163.37	55,580.25	78,783.92	60,442.00	86,047.00	25,605.00



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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund							
EXPENSE							
Locations 113 - Carver Elementary							
Function 64 - Operation & Maintenance							
Sub-Function 64 - Operation & Maintenance							
Level 9 - District Wide							
Program 420 - Building Services							
30-113-64-64-9-420-74900	Building Maintenance -City	100,805.19	89,588.80	77,887.39	55,333.00	53,136.00	(2,197.00)
30-113-64-64-9-420-75001	Telecom/ Internet Services	1,995.09	1,781.51	1,285.54	1,964.00	3,184.00	1,220.00
30-113-64-64-9-420-75004	Utilities - Electric	103,586.16	112,581.46	143,732.94	134,620.00	136,000.00	1,380.00
30-113-64-64-9-420-75005	Utilities - Natural Gas	12,991.25	10,521.65	14,351.80	9,551.00	11,000.00	1,449.00
30-113-64-64-9-420-75009	Utilities - Water and Sewer	15,372.18	17,573.94	22,435.01	16,853.00	19,000.00	2,147.00
30-113-64-64-9-420-76055	Machines, Equipment and Tools <\$5,000	116.67	299.00	32.38	1,500.00	1,500.00	.00
30-113-64-64-9-420-76110	Supplies - Operational	38,799.18	27,765.77	43,826.11	18,000.00	18,000.00	.00
Program 420 - Building Services Totals		\$490,630.80	\$533,292.68	\$543,383.54	\$476,387.00	\$414,657.00	(\$61,730.00)
Program 430 - Grounds Services							
30-113-64-64-9-430-74910	Grounds Maintenance-City	19,416.77	19,294.88	19,823.31	19,210.00	19,210.00	.00
Program 430 - Grounds Services Totals		\$19,416.77	\$19,294.88	\$19,823.31	\$19,210.00	\$19,210.00	\$0.00
Level 9 - District Wide Totals		\$510,047.57	\$552,587.56	\$563,206.85	\$495,597.00	\$433,867.00	(\$61,730.00)
Sub-Function 64 - Operation & Maintenance Totals		\$510,047.57	\$552,587.56	\$563,206.85	\$495,597.00	\$433,867.00	(\$61,730.00)
Function 64 - Operation & Maintenance Totals		\$510,047.57	\$552,587.56	\$563,206.85	\$495,597.00	\$433,867.00	(\$61,730.00)
Function 68 - Technology							
Sub-Function 10 - Classroom Instruction							
Level 9 - District Wide							
Program 800 - Technology							
30-113-68-10-9-800-71139	Compensation-ITRT	3,337.42	.00	30,531.35	31,686.00	32,075.00	389.00
30-113-68-10-9-800-71665	Bonus Payments To Teachers	.00	.00	774.00	.00	.00	.00
30-113-68-10-9-800-72100	FICA	252.23	.00	2,179.24	2,424.00	2,454.00	30.00
30-113-68-10-9-800-72210	VRS Pension Contribution	610.66	.00	.00	5,266.00	5,010.00	(256.00)
30-113-68-10-9-800-72220	VRS Hybrid Pension Contribution	.00	.00	5,299.88	.00	.00	.00
30-113-68-10-9-800-72300	Group Health and Dental Insurance	332.84	.00	6,109.62	5,334.00	5,334.00	.00



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Fund 30 - School General Fund							
EXPENSE							
Locations 113 - Carver Elementary							
Function 68 - Technology							
Sub-Function 10 - Classroom Instruction							
Level 9 - District Wide							
Program 800 - Technology							
30-113-68-10-9-800-72400	VRS Group Life Insurance	49.24	.00	353.10	374.00	340.00	(34.00)
30-113-68-10-9-800-72510	Hybrid Disability Insurance	.00	.00	71.20	.00	.00	.00
30-113-68-10-9-800-72750	VRS Retiree Health Care Credit	44.46	.00	362.10	383.00	282.00	(101.00)
30-113-68-10-9-800-73175	Repair/Maint- Computer	3,756.09	3,218.52	428.90	3,200.00	3,200.00	.00
30-113-68-10-9-800-76305	ITRT	.00	141.31	248.00	77.00	1,100.00	1,023.00
30-113-68-10-9-800-76515	Software-Instructional	4,865.75	4,083.44	5,278.53	4,544.00	4,544.00	.00
30-113-68-10-9-800-76530	Computer Supplies	4,195.57	4,226.56	4,186.43	4,400.00	4,000.00	(400.00)
30-113-68-10-9-800-76545	Technology Repair and Replace	5,858.97	.00	.00	.00	.00	.00
30-113-68-10-9-800-78050	Technology Addl VPSA Eligible	30,958.71	630.25	14.51	.00	21,060.00	21,060.00
	Program 800 - Technology Totals	\$54,261.94	\$12,300.08	\$55,836.86	\$57,688.00	\$79,399.00	\$21,711.00
	Level 9 - District Wide Totals	\$54,261.94	\$12,300.08	\$55,836.86	\$57,688.00	\$79,399.00	\$21,711.00
	Sub-Function 10 - Classroom Instruction Totals	\$54,261.94	\$12,300.08	\$55,836.86	\$57,688.00	\$79,399.00	\$21,711.00
	Function 68 - Technology Totals	\$54,261.94	\$12,300.08	\$55,836.86	\$57,688.00	\$79,399.00	\$21,711.00
	Locations 113 - Carver Elementary Totals	\$4,572,819.25	\$4,494,077.44	\$4,638,453.73	\$4,724,042.00	\$4,867,897.00	\$143,855.00
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	1,667,944.66	1,597,393.58	1,639,719.46	1,765,646.00	1,704,036.00	(61,610.00)
30-114-61-10-2-110-71151	Compensation-Instructional Asst	115,674.34	125,339.95	135,847.64	167,649.00	111,837.00	(55,812.00)
30-114-61-10-2-110-71200	Compensation-OT	.00	.00	8.18	.00	.00	.00
30-114-61-10-2-110-71520	Compensation-Substitutes	74,511.23	56,020.36	56,428.93	43,000.00	43,000.00	.00
30-114-61-10-2-110-71522	Compensation-REWIP Retirees	6,009.84	17,708.93	15,554.98	18,302.00	28,597.00	10,295.00



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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 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 110 - Regular Instruction							
30-114-61-10-2-110-71650	Compensation-NBC Teacher Bonus	15,000.00	10,000.00	7,500.00	12,500.00	5,000.00	(7,500.00)
30-114-61-10-2-110-71665	Bonus Payments To Teachers	24,420.00	.00	43,498.78	.00	.00	.00
30-114-61-10-2-110-72100	FICA	139,515.31	132,383.08	138,395.68	147,327.00	144,774.00	(2,553.00)
30-114-61-10-2-110-72210	VRS Pension Contribution	257,936.60	210,312.26	176,908.26	215,467.00	197,662.00	(17,805.00)
30-114-61-10-2-110-72220	VRS Hybrid Pension Contribution	36,502.24	73,397.76	80,174.29	92,343.00	84,712.00	(7,631.00)
30-114-61-10-2-110-72300	Group Health and Dental Insurance	222,175.48	212,678.56	222,074.98	251,492.00	251,492.00	.00
30-114-61-10-2-110-72400	VRS Group Life Insurance	23,739.70	22,874.46	20,596.10	21,854.00	19,162.00	(2,692.00)
30-114-61-10-2-110-72510	Hybrid Disability Insurance	522.80	1,050.94	1,191.04	.00	1,531.00	1,531.00
30-114-61-10-2-110-72700	Workers Compensation	7,767.45	6,524.46	6,774.00	10,000.00	10,000.00	.00
30-114-61-10-2-110-72750	VRS Retiree Health Care Credit	21,436.40	20,655.22	21,119.22	22,410.00	15,908.00	(6,502.00)
30-114-61-10-2-110-72800	Termination Pay for Vac/Sick Leave	8,876.27	3,461.60	2,686.00	.00	.00	.00
30-114-61-10-2-110-72850	OPEB ARC	7,913.00	7,803.00	7,786.00	.00	.00	.00
30-114-61-10-2-110-73153	Repair & Maint - Music Dept	.00	.00	115.00	150.00	150.00	.00
30-114-61-10-2-110-76010	Agenda Books	1,035.90	1,351.29	1,334.06	1,200.00	1,200.00	.00
30-114-61-10-2-110-76015	Allotment	22,787.02	21,923.08	21,842.01	20,147.00	20,397.00	250.00
30-114-61-10-2-110-76045	Furniture and Equip <\$5,000	4,120.01	4,085.68	4,052.99	4,000.00	3,445.00	(555.00)
30-114-61-10-2-110-76085	School Improvement	108.82	22.37	45.74	50.00	50.00	.00
30-114-61-10-2-110-76135	Art Supplies and Equipment <\$5,000	1,000.00	1,000.00	1,114.00	2,497.00	1,545.00	(952.00)
30-114-61-10-2-110-76350	Music	113.90	130.90	108.95	120.00	120.00	.00
30-114-61-10-2-110-76360	Physical Education	200.00	193.11	62.55	220.00	220.00	.00
30-114-61-10-2-110-76365	Reading	1,667.00	1,847.94	840.55	723.00	612.00	(111.00)



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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 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 110 - Regular Instruction							
30-114-61-10-2-110-76485	Supplies - Kindergarten	1,184.22	1,309.36	1,540.47	2,300.00	1,644.00	(656.00)
30-114-61-10-2-110-76490	Supplies - First Grade	1,037.00	1,019.78	1,447.97	1,405.00	1,238.00	(167.00)
30-114-61-10-2-110-76495	Supplies - Second Grade	1,106.34	797.70	1,578.98	925.00	1,110.00	185.00
30-114-61-10-2-110-76500	Supplies - Third Grade	1,004.72	857.67	978.52	1,246.00	1,385.00	139.00
30-114-61-10-2-110-76505	Supplies - Fourth Grade	740.71	1,123.74	503.91	788.00	1,067.00	279.00
30-114-61-10-2-110-76510	Supplies - Fifth Grade	680.57	707.26	714.40	435.00	200.00	(235.00)
Program 110 - Regular Instruction Totals		\$2,666,731.53	\$2,533,974.04	\$2,612,543.64	\$2,804,196.00	\$2,652,094.00	(\$152,102.00)
Program 120 - Special Education							
30-114-61-10-2-120-71120	Compensation-Instructional Salaries	186,881.04	247,576.33	271,485.35	276,784.00	293,066.00	16,282.00
30-114-61-10-2-120-71151	Compensation-Instructional Asst	49,138.92	119,971.50	122,288.90	150,957.00	188,572.00	37,615.00
30-114-61-10-2-120-71200	Compensation-OT	221.58	.00	.00	.00	.00	.00
30-114-61-10-2-120-71520	Compensation-Substitutes	1,436.04	430.88	2,901.78	.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	5,000.00	2,500.00
30-114-61-10-2-120-71665	Bonus Payments To Teachers	7,740.00	.00	15,325.19	.00	.00	.00
30-114-61-10-2-120-72100	FICA	17,810.15	27,406.62	30,725.57	32,913.00	37,228.00	4,315.00
30-114-61-10-2-120-72210	VRS Pension Contribution	24,964.70	26,579.83	20,494.50	21,327.00	22,570.00	1,243.00
30-114-61-10-2-120-72220	VRS Hybrid Pension Contribution	13,678.03	31,919.17	38,621.75	49,763.00	52,662.00	2,899.00
30-114-61-10-2-120-72300	Group Health and Dental Insurance	31,919.28	46,004.80	43,053.48	25,746.00	25,746.00	.00
30-114-61-10-2-120-72400	VRS Group Life Insurance	3,115.59	4,725.92	4,649.49	5,047.00	5,105.00	58.00
30-114-61-10-2-120-72510	Hybrid Disability Insurance	195.88	455.10	594.52	.00	1,034.00	1,034.00
30-114-61-10-2-120-72750	VRS Retiree Health Care Credit	2,813.27	4,266.67	4,767.70	5,176.00	4,238.00	(938.00)



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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 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							
30-114-61-10-2-120-76390	Sp Ed LD	667.87	615.97	2,339.16	845.00	550.00	(295.00)
30-114-61-10-2-120-76410	Sp Ed ID	592.21	994.20	912.21	1,579.00	668.00	(911.00)
30-114-61-10-2-120-76438	Supplies - EL	.00	65.45	.00	200.00	.00	(200.00)
Program 120 - Special Education Totals		\$346,174.56	\$516,012.44	\$563,159.60	\$572,837.00	\$636,439.00	\$63,602.00
Program 123 - ELL							
30-114-61-10-2-123-76438	Supplies - EL	.00	.00	.00	.00	424.00	424.00
Program 123 - ELL Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$424.00	\$424.00
Program 180 - Pre-K Non- Sp Ed							
30-114-61-10-2-180-71110	Compensation-Administrative	.00	.00	7,526.72	8,926.00	9,013.00	87.00
30-114-61-10-2-180-71151	Compensation-Instructional Asst	.00	.00	23,664.43	24,548.00	46,291.00	21,743.00
30-114-61-10-2-180-71665	Bonus Payments To Teachers	.00	.00	1,702.80	.00	.00	.00
30-114-61-10-2-180-72100	FICA	.00	.00	2,515.22	2,561.00	4,231.00	1,670.00
30-114-61-10-2-180-72210	VRS Pension Contribution	.00	.00	1,069.53	5,563.00	2,592.00	(2,971.00)
30-114-61-10-2-180-72220	VRS Hybrid Pension Contribution	.00	.00	3,624.92	.00	6,047.00	6,047.00
30-114-61-10-2-180-72300	Group Health and Dental Insurance	.00	.00	209.49	.00	.00	.00
30-114-61-10-2-180-72400	VRS Group Life Insurance	.00	.00	370.01	395.00	586.00	191.00
30-114-61-10-2-180-72510	Hybrid Disability Insurance	.00	.00	56.70	.00	.00	.00
30-114-61-10-2-180-72750	VRS Retiree Health Care Credit	.00	.00	379.49	405.00	487.00	82.00
Program 180 - Pre-K Non- Sp Ed Totals		\$0.00	\$0.00	\$41,119.31	\$42,398.00	\$69,247.00	\$26,849.00
Level 2 - Elementary Totals		\$3,012,906.09	\$3,049,986.48	\$3,216,822.55	\$3,419,431.00	\$3,358,204.00	(\$61,227.00)
Level 8 - Pre-K							
Program 180 - Pre-K Non- Sp Ed							
30-114-61-10-8-180-71110	Compensation-Administrative	.00	.00	1,139.44	.00	.00	.00



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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 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							
30-114-61-10-8-180-71120	Compensation-Instructional Salaries	50.00	.00	11,752.16	.00	300.00	300.00
30-114-61-10-8-180-71151	Compensation-Instructional Asst	.00	.00	5,237.88	10,000.00	10,000.00	.00
30-114-61-10-8-180-72100	FICA	3.83	.00	1,304.30	765.00	788.00	23.00
30-114-61-10-8-180-72210	VRS Pension Contribution	.00	.00	161.91	1,662.00	1,609.00	(53.00)
30-114-61-10-8-180-72220	VRS Hybrid Pension Contribution	.00	.00	2,508.16	.00	.00	.00
30-114-61-10-8-180-72300	Group Health and Dental Insurance	.00	.00	2,477.01	.00	.00	.00
30-114-61-10-8-180-72400	VRS Group Life Insurance	.00	.00	111.81	118.00	109.00	(9.00)
30-114-61-10-8-180-72510	Hybrid Disability Insurance	.00	.00	19.84	.00	.00	.00
30-114-61-10-8-180-72750	VRS Retiree Health Care Credit	.00	.00	114.66	121.00	91.00	(30.00)
30-114-61-10-8-180-73037	Contractual Services - Other	.00	2,733.47	20.90	2,000.00	2,000.00	.00
30-114-61-10-8-180-73255	Professional Development	.00	2,536.00	24.25	1,250.00	1,250.00	.00
30-114-61-10-8-180-76435	Supplies - Instructional	.00	6,453.38	890.93	30,894.00	30,894.00	.00
Program 180 - Pre-K Non- Sp Ed Totals		\$53.83	\$11,722.85	\$25,763.25	\$46,810.00	\$47,041.00	\$231.00
Level 8 - Pre-K Totals		\$53.83	\$11,722.85	\$25,763.25	\$46,810.00	\$47,041.00	\$231.00
Sub-Function 10 - Classroom Instruction Totals		\$3,012,959.92	\$3,061,709.33	\$3,242,585.80	\$3,466,241.00	\$3,405,245.00	(\$60,996.00)
Sub-Function 21 - Student Guidance							
Level 2 - Elementary							
Program 110 - Regular Instruction							
30-114-61-21-2-110-71124	Compensation-Guidance Counselors	52,488.41	76,847.90	78,998.41	85,955.00	86,789.00	834.00
30-114-61-21-2-110-71665	Bonus Payments To Teachers	1,838.25	.00	1,838.25	.00	.00	.00
30-114-61-21-2-110-72100	FICA	3,941.50	5,717.24	5,990.90	6,576.00	6,639.00	63.00
30-114-61-21-2-110-72210	VRS Pension Contribution	11,833.96	12,046.41	11,265.38	10,000.00	9,490.00	(510.00)
30-114-61-21-2-110-72220	VRS Hybrid Pension Contribution	.00	1,265.95	.00	4,286.00	4,067.00	(219.00)



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Fund 30 - School General Fund							
EXPENSE							
Locations 114 - West Salem Elementary							
Function 61 - Instruction							
Sub-Function 21 - Student Guidance							
Level 2 - Elementary							
Program 110 - Regular Instruction							
30-114-61-21-2-110-72300	Group Health and Dental Insurance	2,832.06	2,089.42	2,949.75	8,582.00	8,582.00	.00
30-114-61-21-2-110-72400	VRS Group Life Insurance	954.18	1,073.32	935.46	1,014.00	920.00	(94.00)
30-114-61-21-2-110-72510	Hybrid Disability Insurance	.00	18.14	.00	.00	.00	.00
30-114-61-21-2-110-72750	VRS Retiree Health Care Credit	861.55	969.21	959.31	1,040.00	764.00	(276.00)
30-114-61-21-2-110-76285	Guidance	23.75	19.47	97.53	200.00	100.00	(100.00)
	Program 110 - Regular Instruction Totals	\$74,773.66	\$100,047.06	\$103,034.99	\$117,653.00	\$117,351.00	(\$302.00)
Program 120 - Special Education							
30-114-61-21-2-120-71124	Compensation-Guidance Counselors	2,762.55	4,044.63	4,157.81	.00	.00	.00
30-114-61-21-2-120-71665	Bonus Payments To Teachers	96.75	.00	96.75	.00	.00	.00
30-114-61-21-2-120-72100	FICA	207.45	300.91	315.31	.00	.00	.00
30-114-61-21-2-120-72210	VRS Pension Contribution	622.84	634.02	592.92	.00	.00	.00
30-114-61-21-2-120-72220	VRS Hybrid Pension Contribution	.00	66.63	.00	.00	.00	.00
30-114-61-21-2-120-72300	Group Health and Dental Insurance	149.06	109.97	155.25	.00	.00	.00
30-114-61-21-2-120-72400	VRS Group Life Insurance	50.22	56.49	49.24	.00	.00	.00
30-114-61-21-2-120-72510	Hybrid Disability Insurance	.00	.96	.00	.00	.00	.00
30-114-61-21-2-120-72750	VRS Retiree Health Care Credit	45.35	51.01	50.49	.00	.00	.00
30-114-61-21-2-120-76285	Guidance	1.25	1.03	5.12	.00	.00	.00
	Program 120 - Special Education Totals	\$3,935.47	\$5,265.65	\$5,422.89	\$0.00	\$0.00	\$0.00
	Level 2 - Elementary Totals	\$78,709.13	\$105,312.71	\$108,457.88	\$117,653.00	\$117,351.00	(\$302.00)
	Sub-Function 21 - Student Guidance Totals	\$78,709.13	\$105,312.71	\$108,457.88	\$117,653.00	\$117,351.00	(\$302.00)



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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Council/Board Approval	Difference Vs Adopted
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							
30-114-61-32-2-110-71122	Compensation-Librarians	53,643.24	56,848.68	59,894.67	61,641.00	61,379.00	(262.00)
30-114-61-32-2-110-71665	Bonus Payments To Teachers	1,548.00	.00	1,548.00	.00	.00	.00
30-114-61-32-2-110-72100	FICA	4,226.93	4,354.20	4,706.14	4,716.00	4,695.00	(21.00)
30-114-61-32-2-110-72210	VRS Pension Contribution	8,809.80	9,396.14	8,386.60	10,245.00	9,587.00	(658.00)
30-114-61-32-2-110-72400	VRS Group Life Insurance	710.30	757.56	696.40	727.00	651.00	(76.00)
30-114-61-32-2-110-72750	VRS Retiree Health Care Credit	641.40	684.10	714.10	746.00	540.00	(206.00)
30-114-61-32-2-110-73130	Repair/Maint - Audio/Visual	731.45	683.09	640.40	650.00	350.00	(300.00)
30-114-61-32-2-110-76155	Audio Visual Media	208.50	562.14	224.50	500.00	300.00	(200.00)
30-114-61-32-2-110-76325	Library Books and Supplies	3,910.52	3,715.61	5,196.90	4,000.00	2,942.00	(1,058.00)
30-114-61-32-2-110-76330	Library Reference Materials	1,176.94	1,106.16	951.64	940.00	940.00	.00
30-114-61-32-2-110-76355	Periodicals	632.93	613.32	.00	800.00	341.00	(459.00)
Program 110 - Regular Instruction Totals		\$76,240.01	\$78,721.00	\$82,959.35	\$84,965.00	\$81,725.00	(\$3,240.00)
Level 2 - Elementary Totals		\$76,240.01	\$78,721.00	\$82,959.35	\$84,965.00	\$81,725.00	(\$3,240.00)
Sub-Function 32 - Instr. Sup. - Media Services Totals		\$76,240.01	\$78,721.00	\$82,959.35	\$84,965.00	\$81,725.00	(\$3,240.00)
Sub-Function 41 - Admin. Principals Office							
Level 2 - Elementary							
Program 110 - Regular Instruction							
30-114-61-41-2-110-71126	Compensation-Principals	109,251.00	115,860.48	121,686.96	125,338.00	126,555.00	1,217.00
30-114-61-41-2-110-71127	Compensation-Asst Principals	68,529.96	72,915.68	79,965.96	82,365.00	84,651.00	2,286.00
30-114-61-41-2-110-71150	Compensation-Clerical	47,520.57	50,425.58	52,827.81	54,360.00	54,888.00	528.00
30-114-61-41-2-110-71200	Compensation-OT	427.14	602.18	342.59	2,000.00	2,000.00	.00
30-114-61-41-2-110-71520	Compensation-Substitutes	3,046.37	7,783.46	7,301.62	.00	.00	.00



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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Council/Board Approval	Difference Vs Adopted
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							
30-114-61-41-2-110-71665	Bonus Payments To Teachers	4,644.00	.00	4,644.00	.00	.00	.00
30-114-61-41-2-110-72100	FICA	16,877.14	18,140.44	19,541.86	20,201.00	20,509.00	308.00
30-114-61-41-2-110-72210	VRS Pension Contribution	37,422.62	39,710.14	36,154.62	43,555.00	41,564.00	(1,991.00)
30-114-61-41-2-110-72300	Group Health and Dental Insurance	30,473.52	32,255.64	31,647.36	25,746.00	25,746.00	.00
30-114-61-41-2-110-72400	VRS Group Life Insurance	3,017.22	3,201.72	3,002.30	3,092.00	2,821.00	(271.00)
30-114-61-41-2-110-72750	VRS Retiree Health Care Credit	2,724.48	2,891.08	3,078.60	3,171.00	2,342.00	(829.00)
30-114-61-41-2-110-73161	Lease Offset	(1,606.56)	(4,574.62)	(4,574.64)	.00	.00	.00
30-114-61-41-2-110-73180	Repair/Maint - Other Contracted	8,084.09	10,807.36	14,776.61	14,216.00	14,216.00	.00
30-114-61-41-2-110-75521	Travel-Principals	.00	.00	1,534.65	1,000.00	1,000.00	.00
30-114-61-41-2-110-75803	Dues-Accreditation	89.00	89.00	39.17	342.00	142.00	(200.00)
30-114-61-41-2-110-78070	Inception of Lease - Capital Outlay	12,175.66	.00	.00	.00	.00	.00
Program 110 - Regular Instruction Totals		\$342,676.21	\$350,108.14	\$371,969.47	\$375,386.00	\$376,434.00	\$1,048.00
Level 2 - Elementary Totals		\$342,676.21	\$350,108.14	\$371,969.47	\$375,386.00	\$376,434.00	\$1,048.00
Sub-Function 41 - Admin. Principals Office Totals		\$342,676.21	\$350,108.14	\$371,969.47	\$375,386.00	\$376,434.00	\$1,048.00
Function 61 - Instruction Totals		\$3,510,585.27	\$3,595,851.18	\$3,805,972.50	\$4,044,245.00	\$3,980,755.00	(\$63,490.00)
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	330.16	364.91	444.83	476.00	195.00	(281.00)
Program 222 - Health Services Totals		\$330.16	\$364.91	\$444.83	\$476.00	\$195.00	(\$281.00)
Level 9 - District Wide Totals		\$330.16	\$364.91	\$444.83	\$476.00	\$195.00	(\$281.00)
Sub-Function 62 - Admin, Attend. & Health Totals		\$330.16	\$364.91	\$444.83	\$476.00	\$195.00	(\$281.00)
Function 62 - Administration, Attend. & Health Totals		\$330.16	\$364.91	\$444.83	\$476.00	\$195.00	(\$281.00)



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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Council/Board Approval	Difference Vs Adopted
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							
30-114-64-64-9-420-71190	Compensation-Custodians	83,994.53	120,330.85	125,907.88	131,294.00	84,406.00	(46,888.00)
30-114-64-64-9-420-71200	Compensation-OT	13,352.41	12,489.66	8,022.58	8,500.00	8,500.00	.00
30-114-64-64-9-420-71520	Compensation-Substitutes	.00	71.72	.00	2,500.00	.00	(2,500.00)
30-114-64-64-9-420-71665	Bonus Payments To Teachers	3,870.00	.00	5,418.00	.00	.00	.00
30-114-64-64-9-420-72100	FICA	7,453.06	9,782.46	10,206.83	10,885.00	7,107.00	(3,778.00)
30-114-64-64-9-420-72210	VRS Pension Contribution	1,800.12	646.38	1,265.88	3,266.00	2,704.00	(562.00)
30-114-64-64-9-420-72220	VRS Hybrid Pension Contribution	5,211.70	8,341.98	10,436.76	7,620.00	6,310.00	(1,310.00)
30-114-64-64-9-420-72300	Group Health and Dental Insurance	18,431.38	28,969.20	28,969.20	25,626.00	25,626.00	.00
30-114-64-64-9-420-72400	VRS Group Life Insurance	967.59	1,454.58	1,345.33	1,490.00	936.00	(554.00)
30-114-64-64-9-420-72510	Hybrid Disability Insurance	88.05	268.86	282.36	.00	.00	.00
30-114-64-64-9-420-72700	Workers Compensation	497.12	417.57	782.00	1,000.00	1,000.00	.00
30-114-64-64-9-420-72750	VRS Retiree Health Care Credit	839.54	1,248.48	1,311.24	1,449.00	822.00	(627.00)
30-114-64-64-9-420-72850	OPEB ARC	506.00	749.00	760.00	.00	.00	.00
30-114-64-64-9-420-73180	Repair/Maint - Other Contracted	17,076.08	22,484.61	18,258.15	30,942.00	69,829.00	38,887.00
30-114-64-64-9-420-74900	Building Maintenance -City	59,759.83	63,008.23	63,447.38	59,333.00	55,435.00	(3,898.00)
30-114-64-64-9-420-75001	Telecom/ Internet Services	2,460.30	2,413.24	2,460.45	3,032.00	5,319.00	2,287.00
30-114-64-64-9-420-75004	Utilities - Electric	64,738.32	69,640.83	84,311.31	77,971.00	85,000.00	7,029.00
30-114-64-64-9-420-75005	Utilities - Natural Gas	20,255.31	14,730.53	21,906.29	13,684.00	20,000.00	6,316.00
30-114-64-64-9-420-75009	Utilities - Water and Sewer	8,475.40	8,761.01	10,440.95	10,000.00	11,000.00	1,000.00
30-114-64-64-9-420-76055	Machines, Equipment and Tools <\$5,000	3,394.00	417.55	553.28	1,500.00	1,500.00	.00
30-114-64-64-9-420-76110	Supplies - Operational	25,797.55	28,942.28	29,400.54	15,000.00	15,000.00	.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 Totals		\$338,968.29	\$395,169.02	\$425,486.41	\$405,092.00	\$400,494.00	(\$4,598.00)
Program 430 - Grounds Services							
30-114-64-64-9-430-74910 Grounds Maintenance-City		19,606.10	28,337.20	20,235.57	16,910.00	16,910.00	.00
Program 430 - Grounds Services Totals		\$19,606.10	\$28,337.20	\$20,235.57	\$16,910.00	\$16,910.00	\$0.00
Level 9 - District Wide Totals		\$358,574.39	\$423,506.22	\$445,721.98	\$422,002.00	\$417,404.00	(\$4,598.00)
Sub-Function 64 - Operation & Maintenance Totals		\$358,574.39	\$423,506.22	\$445,721.98	\$422,002.00	\$417,404.00	(\$4,598.00)
Function 64 - Operation & Maintenance Totals		\$358,574.39	\$423,506.22	\$445,721.98	\$422,002.00	\$417,404.00	(\$4,598.00)
Function 68 - Technology							
Sub-Function 10 - Classroom Instruction							
Level 9 - District Wide							
Program 800 - Technology							
30-114-68-10-9-800-71139 Compensation-ITRT		3,337.42	.00	30,531.35	30,823.00	31,122.00	299.00
30-114-68-10-9-800-71665 Bonus Payments To Teachers		.00	.00	774.00	.00	.00	.00
30-114-68-10-9-800-72100 FICA		252.23	.00	2,358.72	2,358.00	2,381.00	23.00
30-114-68-10-9-800-72210 VRS Pension Contribution		610.66	.00	.00	5,123.00	.00	(5,123.00)
30-114-68-10-9-800-72220 VRS Hybrid Pension Contribution		.00	.00	5,299.66	.00	4,861.00	4,861.00
30-114-68-10-9-800-72300 Group Health and Dental Insurance		332.84	.00	6,109.72	3,800.00	3,800.00	.00
30-114-68-10-9-800-72400 VRS Group Life Insurance		49.24	.00	353.10	364.00	330.00	(34.00)
30-114-68-10-9-800-72510 Hybrid Disability Insurance		.00	.00	71.20	.00	.00	.00
30-114-68-10-9-800-72750 VRS Retiree Health Care Credit		44.46	.00	362.10	373.00	274.00	(99.00)
30-114-68-10-9-800-73175 Repair/Maint- Computer		59.89	778.15	106.97	3,000.00	3,000.00	.00
30-114-68-10-9-800-76305 ITRT		299.92	1,012.47	1,120.00	612.00	460.00	(152.00)
30-114-68-10-9-800-76515 Software-Instructional		4,637.75	4,890.50	5,119.40	3,700.00	2,600.00	(1,100.00)
30-114-68-10-9-800-76530 Computer Supplies		4,928.93	4,226.55	4,621.89	4,982.00	5,278.00	296.00
30-114-68-10-9-800-76545 Technology Repair and Replace		4,260.23	.00	.00	.00	.00	.00



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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund							
EXPENSE							
Locations 114 - West Salem Elementary							
Function 68 - Technology							
Sub-Function 10 - Classroom Instruction							
Level 9 - District Wide							
Program 800 - Technology							
30-114-68-10-9-800-78050	Technology Addl VPSA Eligible	30,970.31	641.86	26.12	.00	21,060.00	21,060.00
	Program 800 - Technology Totals	\$49,783.88	\$11,549.53	\$56,854.23	\$55,135.00	\$75,166.00	\$20,031.00
	Level 9 - District Wide Totals	\$49,783.88	\$11,549.53	\$56,854.23	\$55,135.00	\$75,166.00	\$20,031.00
	Sub-Function 10 - Classroom Instruction Totals	\$49,783.88	\$11,549.53	\$56,854.23	\$55,135.00	\$75,166.00	\$20,031.00
	Function 68 - Technology Totals	\$49,783.88	\$11,549.53	\$56,854.23	\$55,135.00	\$75,166.00	\$20,031.00
	Locations 114 - West Salem Elementary Totals	\$3,919,273.70	\$4,031,271.84	\$4,308,993.54	\$4,521,858.00	\$4,473,520.00	(\$48,338.00)
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	1,332,953.33	1,353,255.65	1,421,989.68	1,543,703.00	1,498,599.00	(45,104.00)
30-115-61-10-2-110-71151	Compensation-Instructional Asst	111,968.46	104,722.84	106,381.26	128,360.00	118,767.00	(9,593.00)
30-115-61-10-2-110-71520	Compensation-Substitutes	75,574.77	80,191.72	60,715.32	65,000.00	65,000.00	.00
30-115-61-10-2-110-71522	Compensation-REWIP Retirees	1,200.60	600.30	15,834.26	.00	6,401.00	6,401.00
30-115-61-10-2-110-71650	Compensation-NBC Teacher Bonus	.00	.00	.00	5,000.00	.00	(5,000.00)
30-115-61-10-2-110-71665	Bonus Payments To Teachers	18,228.00	.00	41,022.00	.00	.00	.00
30-115-61-10-2-110-72100	FICA	109,917.34	110,924.84	120,741.72	127,052.00	129,191.00	2,139.00
30-115-61-10-2-110-72210	VRS Pension Contribution	199,807.10	188,816.74	155,493.50	185,075.00	176,843.00	(8,232.00)
30-115-61-10-2-110-72220	VRS Hybrid Pension Contribution	37,379.06	49,654.54	65,852.86	79,318.00	75,790.00	(3,528.00)
30-115-61-10-2-110-72300	Group Health and Dental Insurance	180,028.60	182,575.55	179,163.90	208,090.00	208,090.00	.00
30-115-61-10-2-110-72400	VRS Group Life Insurance	19,123.10	19,226.86	17,639.00	18,772.00	17,144.00	(1,628.00)



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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 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							
30-115-61-10-2-110-72510	Hybrid Disability Insurance	535.20	711.01	953.40	.00	.00	.00
30-115-61-10-2-110-72700	Workers Compensation	7,394.61	6,211.28	8,077.00	10,000.00	10,000.00	.00
30-115-61-10-2-110-72750	VRS Retiree Health Care Credit	17,268.20	17,361.74	18,087.30	19,249.00	14,233.00	(5,016.00)
30-115-61-10-2-110-72800	Termination Pay for Vac/Sick Leave	.00	1,740.00	.00	.00	.00	.00
30-115-61-10-2-110-72850	OPEB ARC	7,533.00	7,429.00	7,913.00	.00	.00	.00
30-115-61-10-2-110-73153	Repair & Maint - Music Dept	.00	410.55	442.14	450.00	450.00	.00
30-115-61-10-2-110-73154	Repair & Maint - PE Equipment	163.98	150.00	149.63	150.00	150.00	.00
30-115-61-10-2-110-76010	Agenda Books	1,232.77	2,599.10	959.97	1,240.00	1,240.00	.00
30-115-61-10-2-110-76015	Allotment	24,456.99	21,282.89	23,015.76	19,831.00	19,683.00	(148.00)
30-115-61-10-2-110-76045	Furniture and Equip <\$5,000	76.76	411.96	495.76	500.00	500.00	.00
30-115-61-10-2-110-76085	School Improvement	97.79	128.55	43.78	100.00	322.00	222.00
30-115-61-10-2-110-76135	Art Supplies and Equipment <\$5,000	1,000.00	994.50	981.77	1,000.00	1,000.00	.00
30-115-61-10-2-110-76345	Mathematics	.00	.00	.00	.00	700.00	700.00
30-115-61-10-2-110-76350	Music	878.78	450.25	449.99	450.00	450.00	.00
30-115-61-10-2-110-76360	Physical Education	719.51	741.88	719.83	720.00	750.00	30.00
30-115-61-10-2-110-76365	Reading	630.00	664.97	698.21	2,996.00	2,000.00	(996.00)
30-115-61-10-2-110-76485	Supplies - Kindergarten	667.38	825.59	1,213.93	900.00	1,000.00	100.00
30-115-61-10-2-110-76490	Supplies - First Grade	907.70	834.04	1,000.75	900.00	1,000.00	100.00
30-115-61-10-2-110-76495	Supplies - Second Grade	897.98	850.53	883.63	900.00	1,000.00	100.00
30-115-61-10-2-110-76500	Supplies - Third Grade	848.65	834.51	848.70	850.00	1,000.00	150.00
30-115-61-10-2-110-76505	Supplies - Fourth Grade	942.78	828.68	662.22	850.00	1,000.00	150.00



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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 110 - Regular Instruction							
30-115-61-10-2-110-76510	Supplies - Fifth Grade	923.83	1,395.41	810.37	850.00	1,000.00	150.00
	Program 110 - Regular Instruction Totals	\$2,153,356.27	\$2,156,825.48	\$2,253,240.64	\$2,422,306.00	\$2,353,303.00	(\$69,003.00)
Program 120 - Special Education							
30-115-61-10-2-120-71120	Compensation-Instructional Salaries	222,255.95	298,722.96	327,542.08	344,828.00	359,316.00	14,488.00
30-115-61-10-2-120-71151	Compensation-Instructional Asst	5,981.49	56,092.29	132,622.85	148,190.00	172,029.00	23,839.00
30-115-61-10-2-120-71520	Compensation-Substitutes	19,873.36	14,419.97	10,232.13	.00	.00	.00
30-115-61-10-2-120-71665	Bonus Payments To Teachers	9,288.00	.00	17,337.59	.00	.00	.00
30-115-61-10-2-120-72100	FICA	19,671.66	27,865.37	36,261.29	37,716.00	40,648.00	2,932.00
30-115-61-10-2-120-72210	VRS Pension Contribution	29,139.40	38,996.64	33,268.78	57,358.00	58,097.00	739.00
30-115-61-10-2-120-72220	VRS Hybrid Pension Contribution	9,703.57	18,972.81	39,205.58	24,582.00	24,899.00	317.00
30-115-61-10-2-120-72300	Group Health and Dental Insurance	34,050.10	41,976.93	63,853.26	34,118.00	34,118.00	.00
30-115-61-10-2-120-72400	VRS Group Life Insurance	3,131.76	4,673.87	5,576.52	5,818.00	5,632.00	(186.00)
30-115-61-10-2-120-72510	Hybrid Disability Insurance	138.91	271.65	567.59	.00	.00	.00
30-115-61-10-2-120-72750	VRS Retiree Health Care Credit	2,827.84	4,220.44	5,718.31	5,966.00	4,676.00	(1,290.00)
30-115-61-10-2-120-76390	Sp Ed LD	541.73	750.11	511.86	750.00	1,300.00	550.00
30-115-61-10-2-120-76392	Sp Ed CC	2,612.44	1,282.49	1,074.18	1,235.00	1,850.00	615.00
30-115-61-10-2-120-76438	Supplies - EL	.00	.00	.00	440.00	.00	(440.00)
	Program 120 - Special Education Totals	\$359,216.21	\$508,245.53	\$673,772.02	\$661,001.00	\$702,565.00	\$41,564.00
Program 123 - ELL							
30-115-61-10-2-123-76438	Supplies - EL	.00	.00	.00	.00	740.00	740.00
	Program 123 - ELL Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$740.00	\$740.00
Program 180 - Pre-K Non- Sp Ed							
30-115-61-10-2-180-71110	Compensation-Administrative	.00	.00	7,526.72	8,926.00	9,013.00	87.00



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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 180 - Pre-K Non- Sp Ed							
30-115-61-10-2-180-71120	Compensation-Instructional Salaries	53,360.04	59,164.68	65,032.88	66,290.00	94,238.00	27,948.00
30-115-61-10-2-180-71151	Compensation-Instructional Asst	.00	15,392.80	23,542.42	23,834.00	22,356.00	(1,478.00)
30-115-61-10-2-180-71665	Bonus Payments To Teachers	1,548.00	.00	3,250.80	.00	.00	.00
30-115-61-10-2-180-72100	FICA	3,400.51	4,823.52	7,528.53	7,577.00	7,512.00	(65.00)
30-115-61-10-2-180-72210	VRS Pension Contribution	.00	.00	1,069.53	.00	4,602.00	4,602.00
30-115-61-10-2-180-72220	VRS Hybrid Pension Contribution	8,868.40	12,442.60	14,381.16	16,462.00	10,737.00	(5,725.00)
30-115-61-10-2-180-72300	Group Health and Dental Insurance	11,927.84	19,971.60	16,464.01	17,736.00	17,736.00	.00
30-115-61-10-2-180-72400	VRS Group Life Insurance	715.00	1,003.20	1,121.31	1,169.00	1,041.00	(128.00)
30-115-61-10-2-180-72510	Hybrid Disability Insurance	127.00	178.14	208.30	.00	.00	.00
30-115-61-10-2-180-72750	VRS Retiree Health Care Credit	645.70	905.92	1,149.79	1,199.00	864.00	(335.00)
	Program 180 - Pre-K Non- Sp Ed Totals	\$80,592.49	\$113,882.46	\$141,275.45	\$143,193.00	\$168,099.00	\$24,906.00
	Level 2 - Elementary Totals	\$2,593,164.97	\$2,778,953.47	\$3,068,288.11	\$3,226,500.00	\$3,224,707.00	(\$1,793.00)
Level 8 - Pre-K							
Program 180 - Pre-K Non- Sp Ed							
30-115-61-10-8-180-71110	Compensation-Administrative	.00	.00	1,139.44	.00	.00	.00
30-115-61-10-8-180-71120	Compensation-Instructional Salaries	15,524.54	.00	11,384.50	.00	.00	.00
30-115-61-10-8-180-71151	Compensation-Instructional Asst	50.00	.00	5,076.30	.00	.00	.00
30-115-61-10-8-180-72100	FICA	1,157.67	.00	1,320.18	.00	.00	.00
30-115-61-10-8-180-72210	VRS Pension Contribution	.00	.00	161.91	.00	.00	.00
30-115-61-10-8-180-72220	VRS Hybrid Pension Contribution	880.98	.00	2,666.70	.00	.00	.00
30-115-61-10-8-180-72300	Group Health and Dental Insurance	2,839.15	(877.81)	1,426.71	.00	.00	.00
30-115-61-10-8-180-72400	VRS Group Life Insurance	71.03	.00	107.70	.00	.00	.00



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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 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 8 - Pre-K							
Program 180 - Pre-K Non- Sp Ed							
30-115-61-10-8-180-72510	Hybrid Disability Insurance	12.62	.00	19.02	.00	.00	.00
30-115-61-10-8-180-72750	VRS Retiree Health Care Credit	64.14	.00	110.44	.00	.00	.00
30-115-61-10-8-180-73037	Contractual Services - Other	.00	151.45	20.90	2,000.00	2,000.00	.00
30-115-61-10-8-180-73255	Professional Development	1,351.26	111.00	24.26	1,250.00	1,250.00	.00
30-115-61-10-8-180-76435	Supplies - Instructional	8,632.45	2,092.09	1,649.76	36,237.00	36,237.00	.00
	Program 180 - Pre-K Non- Sp Ed Totals	\$30,583.84	\$1,476.73	\$25,107.82	\$39,487.00	\$39,487.00	\$0.00
	Level 8 - Pre-K Totals	\$30,583.84	\$1,476.73	\$25,107.82	\$39,487.00	\$39,487.00	\$0.00
	Sub-Function 10 - Classroom Instruction Totals	\$2,623,748.81	\$2,780,430.20	\$3,093,395.93	\$3,265,987.00	\$3,264,194.00	(\$1,793.00)
Sub-Function 21 - Student Guidance							
Level 2 - Elementary							
Program 110 - Regular Instruction							
30-115-61-21-2-110-71124	Compensation-Guidance Counselors	83,103.61	89,990.26	93,454.49	100,321.00	101,294.00	973.00
30-115-61-21-2-110-71665	Bonus Payments To Teachers	1,838.25	.00	1,838.25	.00	.00	.00
30-115-61-21-2-110-72100	FICA	6,257.97	6,838.19	7,078.85	7,675.00	7,749.00	74.00
30-115-61-21-2-110-72210	VRS Pension Contribution	13,811.86	14,155.83	13,148.28	11,671.00	15,822.00	4,151.00
30-115-61-21-2-110-72220	VRS Hybrid Pension Contribution	.00	1,265.95	.00	5,002.00	.00	(5,002.00)
30-115-61-21-2-110-72300	Group Health and Dental Insurance	12,585.68	12,324.45	13,184.78	15,529.00	15,529.00	.00
30-115-61-21-2-110-72400	VRS Group Life Insurance	1,113.59	1,243.41	1,091.83	1,184.00	1,074.00	(110.00)
30-115-61-21-2-110-72510	Hybrid Disability Insurance	.00	18.14	.00	.00	.00	.00
30-115-61-21-2-110-72750	VRS Retiree Health Care Credit	1,005.57	1,122.78	1,119.57	1,214.00	891.00	(323.00)
30-115-61-21-2-110-76195	Career Education	208.52	122.32	103.77	135.00	300.00	165.00



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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Council/Board Approval	Difference Vs Adopted
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							
30-115-61-21-2-110-76285	Guidance	261.29	266.61	187.75	275.00	500.00	225.00
	Program 110 - Regular Instruction Totals	\$120,186.34	\$127,347.94	\$131,207.57	\$143,006.00	\$143,159.00	\$153.00
	Program 120 - Special Education						
30-115-61-21-2-120-71124	Compensation-Guidance Counselors	4,373.87	4,736.33	4,918.66	.00	.00	.00
30-115-61-21-2-120-71665	Bonus Payments To Teachers	96.75	.00	96.75	.00	.00	.00
30-115-61-21-2-120-72100	FICA	329.37	359.90	372.88	.00	.00	.00
30-115-61-21-2-120-72210	VRS Pension Contribution	726.94	745.04	692.02	.00	.00	.00
30-115-61-21-2-120-72220	VRS Hybrid Pension Contribution	.00	66.63	.00	.00	.00	.00
30-115-61-21-2-120-72300	Group Health and Dental Insurance	662.40	648.66	693.94	.00	.00	.00
30-115-61-21-2-120-72400	VRS Group Life Insurance	58.61	65.44	57.47	.00	.00	.00
30-115-61-21-2-120-72510	Hybrid Disability Insurance	.00	.96	.00	.00	.00	.00
30-115-61-21-2-120-72750	VRS Retiree Health Care Credit	52.93	59.09	58.93	.00	.00	.00
30-115-61-21-2-120-76195	Career Education	10.98	6.44	5.46	.00	.00	.00
30-115-61-21-2-120-76285	Guidance	13.75	14.03	9.86	.00	.00	.00
	Program 120 - Special Education Totals	\$6,325.60	\$6,702.52	\$6,905.97	\$0.00	\$0.00	\$0.00
	Level 2 - Elementary Totals	\$126,511.94	\$134,050.46	\$138,113.54	\$143,006.00	\$143,159.00	\$153.00
	Sub-Function 21 - Student Guidance Totals	\$126,511.94	\$134,050.46	\$138,113.54	\$143,006.00	\$143,159.00	\$153.00
	Sub-Function 32 - Instr. Sup. - Media Services						
	Level 2 - Elementary						
	Program 110 - Regular Instruction						
30-115-61-32-2-110-71122	Compensation-Librarians	76,122.05	81,231.09	84,654.21	87,269.00	88,230.00	961.00
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	1,548.00	.00	1,548.00	.00	.00	.00



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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Council/Board Approval	Difference Vs Adopted
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							
30-115-61-32-2-110-72100	FICA	6,020.12	6,579.12	6,923.81	6,676.00	6,750.00	74.00
30-115-61-32-2-110-72210	VRS Pension Contribution	12,472.80	13,302.76	11,873.40	14,504.00	13,782.00	(722.00)
30-115-61-32-2-110-72300	Group Health and Dental Insurance	7,540.48	7,845.36	8,656.40	8,529.00	8,529.00	.00
30-115-61-32-2-110-72400	VRS Group Life Insurance	1,005.60	1,072.56	986.00	1,030.00	935.00	(95.00)
30-115-61-32-2-110-72750	VRS Retiree Health Care Credit	908.10	968.52	1,011.00	1,056.00	776.00	(280.00)
30-115-61-32-2-110-73130	Repair/Maint - Audio/Visual	849.98	926.06	811.87	850.00	800.00	(50.00)
30-115-61-32-2-110-76155	Audio Visual Media	1,099.19	1,116.93	1,095.17	1,100.00	1,000.00	(100.00)
30-115-61-32-2-110-76325	Library Books and Supplies	1,522.21	1,469.95	1,567.42	1,575.00	1,000.00	(575.00)
30-115-61-32-2-110-76330	Library Reference Materials	965.44	895.40	1,176.14	1,110.00	1,000.00	(110.00)
30-115-61-32-2-110-76355	Periodicals	108.92	142.72	.00	200.00	200.00	.00
Program 110 - Regular Instruction Totals		\$115,162.89	\$120,550.47	\$125,303.42	\$123,899.00	\$123,002.00	(\$897.00)
Level 2 - Elementary Totals		\$115,162.89	\$120,550.47	\$125,303.42	\$123,899.00	\$123,002.00	(\$897.00)
Sub-Function 32 - Instr. Sup. - Media Services Totals		\$115,162.89	\$120,550.47	\$125,303.42	\$123,899.00	\$123,002.00	(\$897.00)
Sub-Function 41 - Admin. Principals Office							
Level 2 - Elementary							
Program 110 - Regular Instruction							
30-115-61-41-2-110-71126	Compensation-Principals	113,190.00	120,038.04	126,075.00	129,857.00	131,118.00	1,261.00
30-115-61-41-2-110-71127	Compensation-Asst Principals	70,419.38	74,218.96	82,134.99	83,837.00	84,651.00	814.00
30-115-61-41-2-110-71150	Compensation-Clerical	45,591.06	48,286.00	50,814.11	52,009.00	50,242.00	(1,767.00)
30-115-61-41-2-110-71200	Compensation-OT	670.21	868.63	209.37	2,000.00	2,000.00	.00
30-115-61-41-2-110-71520	Compensation-Substitutes	1,766.64	9,633.85	9,725.61	.00	.00	.00
30-115-61-41-2-110-71522	Compensation-REWIP Retirees	12,373.20	276.83	795.95	.00	.00	.00



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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 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							
30-115-61-41-2-110-71665	Bonus Payments To Teachers	4,644.00	.00	4,644.00	.00	.00	.00
30-115-61-41-2-110-72100	FICA	18,030.07	18,457.77	20,335.67	20,479.00	20,503.00	24.00
30-115-61-41-2-110-72210	VRS Pension Contribution	30,405.46	32,269.28	29,481.56	30,912.00	29,086.00	(1,826.00)
30-115-61-41-2-110-72220	VRS Hybrid Pension Contribution	7,534.68	7,990.26	8,942.64	13,248.00	12,465.00	(783.00)
30-115-61-41-2-110-72300	Group Health and Dental Insurance	17,748.72	18,889.20	14,966.52	25,588.00	25,588.00	.00
30-115-61-41-2-110-72400	VRS Group Life Insurance	3,058.94	3,246.02	3,043.86	3,135.00	2,820.00	(315.00)
30-115-61-41-2-110-72510	Hybrid Disability Insurance	107.88	114.42	120.12	.00	.00	.00
30-115-61-41-2-110-72750	VRS Retiree Health Care Credit	2,762.08	2,931.12	3,121.31	3,215.00	2,341.00	(874.00)
30-115-61-41-2-110-72800	Termination Pay for Vac/Sick Leave	.00	.00	2,558.69	.00	.00	.00
30-115-61-41-2-110-73160	Repair/Maint - School Office Equipment	10,163.47	12,221.31	13,980.33	14,797.00	14,797.00	.00
30-115-61-41-2-110-73161	Lease Offset	(2,287.32)	(4,574.62)	(4,574.64)	.00	.00	.00
30-115-61-41-2-110-75521	Travel-Principals	1,461.27	239.00	745.00	1,000.00	1,000.00	.00
30-115-61-41-2-110-75803	Dues-Accreditation	239.00	239.00	275.00	240.00	390.00	150.00
30-115-61-41-2-110-78070	Inception of Lease - Capital Outlay	17,334.94	.00	.00	.00	.00	.00
Program 110 - Regular Instruction Totals		\$355,213.68	\$345,345.07	\$367,395.09	\$380,317.00	\$377,001.00	(\$3,316.00)
Level 2 - Elementary Totals		\$355,213.68	\$345,345.07	\$367,395.09	\$380,317.00	\$377,001.00	(\$3,316.00)
Sub-Function 41 - Admin. Principals Office Totals		\$355,213.68	\$345,345.07	\$367,395.09	\$380,317.00	\$377,001.00	(\$3,316.00)
Function 61 - Instruction Totals		\$3,220,637.32	\$3,380,376.20	\$3,724,207.98	\$3,913,209.00	\$3,907,356.00	(\$5,853.00)



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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							
30-115-62-62-9-222-76100	Supplies - Nursing	349.67	524.36	561.52	567.00	575.00	8.00
	Program 222 - Health Services Totals	\$349.67	\$524.36	\$561.52	\$567.00	\$575.00	\$8.00
	Level 9 - District Wide Totals	\$349.67	\$524.36	\$561.52	\$567.00	\$575.00	\$8.00
	Sub-Function 62 - Admin, Attend. & Health Totals	\$349.67	\$524.36	\$561.52	\$567.00	\$575.00	\$8.00
	Function 62 - Administration, Attend. & Health Totals	\$349.67	\$524.36	\$561.52	\$567.00	\$575.00	\$8.00
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	116,531.19	136,688.80	142,323.90	146,711.00	147,246.00	535.00
30-115-64-64-9-420-71200	Compensation-OT	10,922.08	6,290.16	6,262.53	8,500.00	8,500.00	.00
30-115-64-64-9-420-71520	Compensation-Substitutes	.00	.00	.00	1,000.00	.00	(1,000.00)
30-115-64-64-9-420-71665	Bonus Payments To Teachers	4,644.00	.00	5,418.00	.00	.00	.00
30-115-64-64-9-420-72100	FICA	9,658.40	10,741.02	11,575.06	11,950.00	11,915.00	(35.00)
30-115-64-64-9-420-72210	VRS Pension Contribution	9,821.28	10,285.14	9,787.80	8,365.00	6,625.00	(1,740.00)
30-115-64-64-9-420-72220	VRS Hybrid Pension Contribution	541.74	574.50	1,596.48	3,585.00	2,839.00	(746.00)
30-115-64-64-9-420-72300	Group Health and Dental Insurance	28,492.13	28,897.56	28,897.56	27,363.00	27,363.00	.00
30-115-64-64-9-420-72400	VRS Group Life Insurance	1,540.68	1,623.36	1,491.13	1,731.00	1,088.00	(643.00)
30-115-64-64-9-420-72510	Hybrid Disability Insurance	149.04	158.04	165.96	.00	.00	.00
30-115-64-64-9-420-72700	Workers Compensation	745.67	626.35	782.00	1,000.00	1,000.00	.00
30-115-64-64-9-420-72750	VRS Retiree Health Care Credit	1,331.76	1,402.74	1,462.80	1,690.00	964.00	(726.00)
30-115-64-64-9-420-72850	OPEB ARC	760.00	749.00	760.00	.00	.00	.00
30-115-64-64-9-420-73180	Repair/Maint - Other Contracted	23,184.81	13,629.06	22,657.72	32,609.00	37,137.00	4,528.00



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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 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	64,874.25	61,982.60	61,436.71	50,533.00	50,610.00	77.00
30-115-64-64-9-420-75001	Telecom/ Internet Services	3,134.95	2,963.03	2,979.85	3,464.00	6,184.00	2,720.00
30-115-64-64-9-420-75004	Utilities - Electric	73,747.34	79,608.47	96,087.95	86,920.00	95,000.00	8,080.00
30-115-64-64-9-420-75005	Utilities - Natural Gas	19,332.55	14,278.98	19,351.38	11,853.00	15,000.00	3,147.00
30-115-64-64-9-420-75009	Utilities - Water and Sewer	8,402.75	9,085.68	10,560.10	11,289.00	12,000.00	711.00
30-115-64-64-9-420-76055	Machines, Equipment and Tools <\$5,000	1,814.58	2,891.49	1,399.61	1,708.00	1,708.00	.00
30-115-64-64-9-420-76110	Supplies - Operational	21,498.21	25,157.49	23,933.04	15,000.00	15,000.00	.00
	Program 420 - Building Services Totals	\$401,127.41	\$407,633.47	\$448,929.58	\$425,271.00	\$440,179.00	\$14,908.00
Program 430 - Grounds Services							
30-115-64-64-9-430-74910	Grounds Maintenance-City	44,796.10	18,073.60	20,818.69	14,340.00	14,340.00	.00
	Program 430 - Grounds Services Totals	\$44,796.10	\$18,073.60	\$20,818.69	\$14,340.00	\$14,340.00	\$0.00
	Level 9 - District Wide Totals	\$445,923.51	\$425,707.07	\$469,748.27	\$439,611.00	\$454,519.00	\$14,908.00
	Sub-Function 64 - Operation & Maintenance Totals	\$445,923.51	\$425,707.07	\$469,748.27	\$439,611.00	\$454,519.00	\$14,908.00
	Function 64 - Operation & Maintenance Totals	\$445,923.51	\$425,707.07	\$469,748.27	\$439,611.00	\$454,519.00	\$14,908.00
Function 68 - Technology							
Sub-Function 10 - Classroom Instruction							
Level 9 - District Wide							
Program 800 - Technology							
30-115-68-10-9-800-71139	Compensation-ITRT	33,955.72	39,800.72	41,624.71	42,136.00	42,545.00	409.00
30-115-68-10-9-800-71665	Bonus Payments To Teachers	774.00	.00	774.00	.00	.00	.00
30-115-68-10-9-800-72100	FICA	2,621.84	3,014.99	3,212.28	3,223.00	3,255.00	32.00
30-115-68-10-9-800-72210	VRS Pension Contribution	5,495.86	6,512.90	5,813.10	7,003.00	6,646.00	(357.00)
30-115-68-10-9-800-72300	Group Health and Dental Insurance	4,019.14	4,530.96	4,530.96	4,986.00	4,986.00	.00
30-115-68-10-9-800-72400	VRS Group Life Insurance	443.16	525.10	482.70	497.00	451.00	(46.00)



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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 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	400.14	474.14	495.00	510.00	374.00	(136.00)
30-115-68-10-9-800-73175	Repair/Maint- Computer	63.89	1,094.95	.00	2,100.00	1,800.00	(300.00)
30-115-68-10-9-800-76305	ITRT	289.87	26.38	297.74	300.00	300.00	.00
30-115-68-10-9-800-76515	Software-Instructional	2,987.75	3,716.36	3,919.55	4,955.00	5,255.00	300.00
30-115-68-10-9-800-76530	Computer Supplies	4,270.94	4,226.55	3,695.38	2,750.00	2,750.00	.00
30-115-68-10-9-800-76545	Technology Repair and Replace	5,413.85	.00	.00	.00	.00	.00
30-115-68-10-9-800-78050	Technology Addl VPSA Eligible	31,410.05	646.22	30.46	.00	21,060.00	21,060.00
	Program 800 - Technology Totals	\$92,146.21	\$64,569.27	\$64,875.88	\$68,460.00	\$89,422.00	\$20,962.00
	Level 9 - District Wide Totals	\$92,146.21	\$64,569.27	\$64,875.88	\$68,460.00	\$89,422.00	\$20,962.00
	Sub-Function 10 - Classroom Instruction Totals	\$92,146.21	\$64,569.27	\$64,875.88	\$68,460.00	\$89,422.00	\$20,962.00
	Function 68 - Technology Totals	\$92,146.21	\$64,569.27	\$64,875.88	\$68,460.00	\$89,422.00	\$20,962.00
	Locations 115 - South Salem Elementary Totals	\$3,759,056.71	\$3,871,176.90	\$4,259,393.65	\$4,421,847.00	\$4,451,872.00	\$30,025.00
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	1,583,995.73	1,681,162.08	1,737,893.12	1,872,224.00	1,856,306.00	(15,918.00)
30-116-61-10-2-110-71151	Compensation-Instructional Asst	135,232.56	110,167.81	99,106.85	137,023.00	128,853.00	(8,170.00)
30-116-61-10-2-110-71200	Compensation-OT	10.71	106.35	.00	.00	.00	.00
30-116-61-10-2-110-71520	Compensation-Substitutes	84,642.07	80,453.27	73,978.84	60,000.00	60,000.00	.00
30-116-61-10-2-110-71522	Compensation-REWIP Retirees	17,671.62	16,426.66	26,956.99	34,575.00	50,212.00	15,637.00



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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	5,000.00	10,000.00	5,000.00	(5,000.00)
30-116-61-10-2-110-71665	Bonus Payments To Teachers	27,144.48	.00	47,214.00	.00	.00	.00
30-116-61-10-2-110-72100	FICA	135,579.98	140,699.21	146,417.65	154,023.00	160,678.00	6,655.00
30-116-61-10-2-110-72210	VRS Pension Contribution	216,254.74	219,389.36	192,157.53	223,256.00	216,204.00	(7,052.00)
30-116-61-10-2-110-72220	VRS Hybrid Pension Contribution	68,495.92	74,454.66	78,004.80	95,681.00	92,659.00	(3,022.00)
30-116-61-10-2-110-72300	Group Health and Dental Insurance	257,920.94	238,508.81	229,148.14	232,508.00	232,508.00	.00
30-116-61-10-2-110-72400	VRS Group Life Insurance	23,256.83	23,865.30	21,632.84	22,644.00	20,960.00	(1,684.00)
30-116-61-10-2-110-72510	Hybrid Disability Insurance	1,047.35	1,066.18	1,151.88	.00	.00	.00
30-116-61-10-2-110-72700	Workers Compensation	9,942.34	8,351.30	9,900.00	10,000.00	10,000.00	.00
30-116-61-10-2-110-72750	VRS Retiree Health Care Credit	20,975.10	21,535.28	22,181.22	23,220.00	17,401.00	(5,819.00)
30-116-61-10-2-110-72800	Termination Pay for Vac/Sick Leave	3,270.00	.00	.00	.00	.00	.00
30-116-61-10-2-110-72850	OPEB ARC	10,129.00	8,834.00	8,546.00	.00	.00	.00
30-116-61-10-2-110-73153	Repair & Maint - Music Dept	378.81	352.00	.00	.00	.00	.00
30-116-61-10-2-110-73154	Repair & Maint - PE Equipment	490.00	259.95	.00	969.00	191.00	(778.00)
30-116-61-10-2-110-76010	Agenda Books	1,000.00	1,193.20	1,193.20	1,594.00	1,594.00	.00
30-116-61-10-2-110-76015	Allotment	25,363.91	14,313.78	22,903.62	19,323.00	19,981.00	658.00
30-116-61-10-2-110-76045	Furniture and Equip <\$5,000	996.41	160.80	2,691.84	6,900.00	4,575.00	(2,325.00)
30-116-61-10-2-110-76085	School Improvement	97.90	95.98	.00	100.00	100.00	.00
30-116-61-10-2-110-76135	Art Supplies and Equipment <\$5,000	1,145.19	1,262.31	1,143.39	1,150.00	1,270.00	120.00
30-116-61-10-2-110-76350	Music	362.28	330.31	391.13	399.00	600.00	201.00
30-116-61-10-2-110-76360	Physical Education	696.14	662.87	476.00	80.00	674.00	594.00



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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 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							
30-116-61-10-2-110-76365	Reading	419.00	874.29	398.83	175.00	500.00	325.00
30-116-61-10-2-110-76485	Supplies - Kindergarten	783.03	1,288.71	441.44	418.00	588.00	170.00
30-116-61-10-2-110-76490	Supplies - First Grade	621.71	1,547.00	791.05	467.00	472.00	5.00
30-116-61-10-2-110-76495	Supplies - Second Grade	825.84	2,092.54	894.84	268.00	770.00	502.00
30-116-61-10-2-110-76500	Supplies - Third Grade	355.00	1,440.88	476.37	323.00	389.00	66.00
30-116-61-10-2-110-76505	Supplies - Fourth Grade	527.12	1,379.87	748.51	272.00	600.00	328.00
30-116-61-10-2-110-76510	Supplies - Fifth Grade	225.00	1,178.06	432.70	1,060.00	400.00	(660.00)
Program 110 - Regular Instruction Totals		\$2,639,856.71	\$2,663,452.82	\$2,732,272.78	\$2,908,652.00	\$2,883,485.00	(\$25,167.00)
Program 120 - Special Education							
30-116-61-10-2-120-71120	Compensation-Instructional Salaries	197,430.00	210,702.19	247,174.01	189,107.00	195,537.00	6,430.00
30-116-61-10-2-120-71151	Compensation-Instructional Asst	43,686.46	129,852.75	85,039.22	113,394.00	117,389.00	3,995.00
30-116-61-10-2-120-71520	Compensation-Substitutes	125.63	1,199.39	793.95	.00	.00	.00
30-116-61-10-2-120-71522	Compensation-REWIP Retirees	6,013.33	6,000.39	.00	.00	.00	.00
30-116-61-10-2-120-71665	Bonus Payments To Teachers	10,836.00	.00	11,300.39	.00	.00	.00
30-116-61-10-2-120-72100	FICA	19,583.01	25,908.39	25,417.74	23,141.00	23,939.00	798.00
30-116-61-10-2-120-72210	VRS Pension Contribution	3,999.70	9,708.58	3,808.90	15,083.00	14,664.00	(419.00)
30-116-61-10-2-120-72220	VRS Hybrid Pension Contribution	35,468.66	45,725.86	51,322.62	35,193.00	34,215.00	(978.00)
30-116-61-10-2-120-72300	Group Health and Dental Insurance	37,429.20	57,836.57	50,844.34	22,080.00	22,080.00	.00
30-116-61-10-2-120-72400	VRS Group Life Insurance	3,182.10	4,469.56	3,880.99	3,570.00	3,317.00	(253.00)
30-116-61-10-2-120-72510	Hybrid Disability Insurance	507.80	654.76	718.92	.00	.00	.00
30-116-61-10-2-120-72750	VRS Retiree Health Care Credit	2,873.50	4,035.81	3,979.83	3,660.00	2,754.00	(906.00)



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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 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 120 - Special Education							
30-116-61-10-2-120-76390	Sp Ed LD	329.00	367.60	533.57	368.00	529.00	161.00
30-116-61-10-2-120-76400	Sp Ed ED Preschool	522.00	.00	.00	.00	.00	.00
30-116-61-10-2-120-76438	Supplies - EL	192.88	293.34	.00	152.00	.00	(152.00)
Program 120 - Special Education Totals		\$362,179.27	\$496,755.19	\$484,814.48	\$405,748.00	\$414,424.00	\$8,676.00
Program 123 - ELL							
30-116-61-10-2-123-76438	Supplies - EL	.00	.00	233.87	.00	237.00	237.00
Program 123 - ELL Totals		\$0.00	\$0.00	\$233.87	\$0.00	\$237.00	\$237.00
Program 140 - Gifted							
30-116-61-10-2-140-71120	Compensation-Instructional Salaries	.00	.00	99.00	.00	.00	.00
30-116-61-10-2-140-72100	FICA	14.04	.00	7.60	.00	.00	.00
30-116-61-10-2-140-72800	Termination Pay for Vac/Sick Leave	183.33	.00	.00	.00	.00	.00
Program 140 - Gifted Totals		\$197.37	\$0.00	\$106.60	\$0.00	\$0.00	\$0.00
Program 180 - Pre-K Non- Sp Ed							
30-116-61-10-2-180-71110	Compensation-Administrative	15,392.05	19,065.65	7,526.72	8,926.00	9,013.00	87.00
30-116-61-10-2-180-71120	Compensation-Instructional Salaries	120,494.04	63,354.36	66,959.52	67,644.00	68,201.00	557.00
30-116-61-10-2-180-71151	Compensation-Instructional Asst	.00	.00	41,089.79	46,356.00	101,544.00	55,188.00
30-116-61-10-2-180-71665	Bonus Payments To Teachers	3,483.00	.00	4,643.99	.00	.00	.00
30-116-61-10-2-180-72100	FICA	8,985.87	5,522.11	8,268.54	9,404.00	13,675.00	4,271.00
30-116-61-10-2-180-72210	VRS Pension Contribution	13,163.38	3,166.28	1,069.53	6,219.00	8,377.00	2,158.00
30-116-61-10-2-180-72220	VRS Hybrid Pension Contribution	9,845.70	10,473.26	18,095.91	14,301.00	19,545.00	5,244.00
30-116-61-10-2-180-72300	Group Health and Dental Insurance	19,957.78	9,332.98	16,974.70	21,634.00	21,634.00	.00
30-116-61-10-2-180-72400	VRS Group Life Insurance	1,855.06	1,099.69	1,366.66	1,451.00	1,895.00	444.00



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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 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 180 - Pre-K Non- Sp Ed							
30-116-61-10-2-180-72510	Hybrid Disability Insurance	141.00	149.98	257.73	.00	.00	.00
30-116-61-10-2-180-72750	VRS Retiree Health Care Credit	1,675.14	992.99	1,401.55	1,487.00	1,573.00	86.00
	Program 180 - Pre-K Non- Sp Ed Totals	\$194,993.02	\$113,157.30	\$167,654.64	\$177,422.00	\$245,457.00	\$68,035.00
	Level 2 - Elementary Totals	\$3,197,226.37	\$3,273,365.31	\$3,385,082.37	\$3,491,822.00	\$3,543,603.00	\$51,781.00
Level 8 - Pre-K							
Program 180 - Pre-K Non- Sp Ed							
30-116-61-10-8-180-71110	Compensation-Administrative	.00	.00	1,139.44	.00	.00	.00
30-116-61-10-8-180-71120	Compensation-Instructional Salaries	50.00	56,962.69	26,364.16	.00	.00	.00
30-116-61-10-8-180-71151	Compensation-Instructional Asst	24,256.53	20,934.91	21,899.60	23,586.00	24,423.00	837.00
30-116-61-10-8-180-71200	Compensation-OT	196.13	.00	.00	.00	.00	.00
30-116-61-10-8-180-71520	Compensation-Substitutes	474.20	.00	.00	.00	.00	.00
30-116-61-10-8-180-71665	Bonus Payments To Teachers	1,548.00	.00	1,548.00	.00	.00	.00
30-116-61-10-8-180-72100	FICA	2,073.04	5,926.54	3,756.85	1,804.00	1,868.00	64.00
30-116-61-10-8-180-72210	VRS Pension Contribution	.00	.00	4,075.03	.00	.00	.00
30-116-61-10-8-180-72220	VRS Hybrid Pension Contribution	3,355.56	12,924.58	3,534.78	3,920.00	3,815.00	(105.00)
30-116-61-10-8-180-72300	Group Health and Dental Insurance	9,300.94	18,513.36	11,179.08	9,407.00	9,407.00	.00
30-116-61-10-8-180-72400	VRS Group Life Insurance	333.20	1,041.80	433.21	278.00	259.00	(19.00)
30-116-61-10-8-180-72510	Hybrid Disability Insurance	68.96	49.50	51.90	.00	.00	.00
30-116-61-10-8-180-72750	VRS Retiree Health Care Credit	295.65	940.70	444.29	285.00	215.00	(70.00)
30-116-61-10-8-180-73037	Contractual Services - Other	.00	286.36	200.91	2,000.00	2,000.00	.00
30-116-61-10-8-180-73255	Professional Development	1,351.23	2,574.45	24.26	1,250.00	1,250.00	.00
30-116-61-10-8-180-76435	Supplies - Instructional	5,755.23	1,332.67	1,552.89	36,237.00	36,237.00	.00



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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 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 8 - Pre-K							
Program 180 - Pre-K Non- Sp Ed Totals		\$49,058.67	\$121,487.56	\$76,204.40	\$78,767.00	\$79,474.00	\$707.00
Level 8 - Pre-K Totals		\$49,058.67	\$121,487.56	\$76,204.40	\$78,767.00	\$79,474.00	\$707.00
Sub-Function 10 - Classroom Instruction Totals		\$3,246,285.04	\$3,394,852.87	\$3,461,286.77	\$3,570,589.00	\$3,623,077.00	\$52,488.00
Sub-Function 21 - Student Guidance							
Level 2 - Elementary							
Program 110 - Regular Instruction							
30-116-61-21-2-110-71124	Compensation-Guidance Counselors	76,019.53	79,546.40	85,821.19	91,769.00	92,660.00	891.00
30-116-61-21-2-110-71665	Bonus Payments To Teachers	1,838.25	.00	1,838.25	.00	.00	.00
30-116-61-21-2-110-72100	FICA	5,721.51	5,792.41	6,494.30	7,020.00	7,088.00	68.00
30-116-61-21-2-110-72210	VRS Pension Contribution	12,634.33	12,324.89	12,027.57	10,676.00	14,473.00	3,797.00
30-116-61-21-2-110-72220	VRS Hybrid Pension Contribution	.00	1,265.76	.00	4,576.00	.00	(4,576.00)
30-116-61-21-2-110-72300	Group Health and Dental Insurance	11,103.90	10,206.62	11,558.57	8,040.00	8,040.00	.00
30-116-61-21-2-110-72400	VRS Group Life Insurance	1,018.59	1,095.72	998.83	1,083.00	982.00	(101.00)
30-116-61-21-2-110-72510	Hybrid Disability Insurance	.00	18.07	.00	.00	.00	.00
30-116-61-21-2-110-72750	VRS Retiree Health Care Credit	919.69	989.40	1,024.19	1,110.00	815.00	(295.00)
30-116-61-21-2-110-76285	Guidance	154.00	608.70	190.10	183.00	190.00	7.00
Program 110 - Regular Instruction Totals		\$109,409.80	\$111,847.97	\$119,953.00	\$124,457.00	\$124,248.00	(\$209.00)
Program 120 - Special Education							
30-116-61-21-2-120-71124	Compensation-Guidance Counselors	4,001.03	4,186.65	4,516.90	.00	.00	.00
30-116-61-21-2-120-71665	Bonus Payments To Teachers	96.75	.00	96.75	.00	.00	.00
30-116-61-21-2-120-72100	FICA	301.13	304.86	341.81	.00	.00	.00
30-116-61-21-2-120-72210	VRS Pension Contribution	664.97	648.68	633.03	.00	.00	.00
30-116-61-21-2-120-72220	VRS Hybrid Pension Contribution	.00	66.62	.00	.00	.00	.00
30-116-61-21-2-120-72300	Group Health and Dental Insurance	584.42	537.19	608.35	.00	.00	.00



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Fund 30 - School General Fund							
EXPENSE							
Locations 116 - East Salem Elementary							
Function 61 - Instruction							
Sub-Function 21 - Student Guidance							
Level 2 - Elementary							
Program 120 - Special Education							
30-116-61-21-2-120-72400	VRS Group Life Insurance	53.61	57.67	52.57	.00	.00	.00
30-116-61-21-2-120-72510	Hybrid Disability Insurance	.00	.95	.00	.00	.00	.00
30-116-61-21-2-120-72750	VRS Retiree Health Care Credit	48.41	52.07	53.91	.00	.00	.00
30-116-61-21-2-120-76285	Guidance	8.11	32.04	10.00	.00	.00	.00
Program 120 - Special Education Totals		\$5,758.43	\$5,886.73	\$6,313.32	\$0.00	\$0.00	\$0.00
Level 2 - Elementary Totals		\$115,168.23	\$117,734.70	\$126,266.32	\$124,457.00	\$124,248.00	(\$209.00)
Sub-Function 21 - Student Guidance Totals		\$115,168.23	\$117,734.70	\$126,266.32	\$124,457.00	\$124,248.00	(\$209.00)
Sub-Function 32 - Instr. Sup. - Media Services							
Level 2 - Elementary							
Program 110 - Regular Instruction							
30-116-61-32-2-110-71122	Compensation-Librarians	58,264.44	62,859.49	66,025.58	67,374.00	68,116.00	742.00
30-116-61-32-2-110-71665	Bonus Payments To Teachers	1,548.00	.00	1,548.00	.00	.00	.00
30-116-61-32-2-110-72100	FICA	4,589.58	4,833.96	5,200.96	5,154.00	5,211.00	57.00
30-116-61-32-2-110-72210	VRS Pension Contribution	9,629.30	10,270.14	9,166.70	11,198.00	10,640.00	(558.00)
30-116-61-32-2-110-72400	VRS Group Life Insurance	776.40	828.04	761.20	795.00	722.00	(73.00)
30-116-61-32-2-110-72750	VRS Retiree Health Care Credit	701.00	747.70	780.60	815.00	599.00	(216.00)
30-116-61-32-2-110-73130	Repair/Maint - Audio/Visual	500.00	500.00	550.00	760.00	793.00	33.00
30-116-61-32-2-110-76155	Audio Visual Media	150.25	150.00	100.00	100.00	100.00	.00
30-116-61-32-2-110-76325	Library Books and Supplies	2,787.00	3,700.00	5,000.00	6,300.00	7,300.00	1,000.00
30-116-61-32-2-110-76330	Library Reference Materials	1,300.00	1,259.69	1,176.14	1,600.00	1,050.00	(550.00)
30-116-61-32-2-110-76355	Periodicals	300.00	300.00	.00	.00	.00	.00
Program 110 - Regular Instruction Totals		\$80,545.97	\$85,449.02	\$90,309.18	\$94,096.00	\$94,531.00	\$435.00
Level 2 - Elementary Totals		\$80,545.97	\$85,449.02	\$90,309.18	\$94,096.00	\$94,531.00	\$435.00



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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund							
EXPENSE							
Locations 116 - East Salem Elementary							
Function 61 - Instruction							
Sub-Function 32 - Instr. Sup. - Media Services		\$80,545.97	\$85,449.02	\$90,309.18	\$94,096.00	\$94,531.00	\$435.00
Totals							
Sub-Function 41 - Admin. Principals Office							
Level 2 - Elementary							
Program 110 - Regular Instruction							
30-116-61-41-2-110-71126	Compensation-Principals	111,203.04	117,930.96	123,861.96	127,578.00	107,910.00	(19,668.00)
30-116-61-41-2-110-71127	Compensation-Asst Principals	85,564.16	90,181.00	92,346.40	94,901.00	78,862.00	(16,039.00)
30-116-61-41-2-110-71150	Compensation-Clerical	57,110.35	50,509.89	51,673.30	54,360.00	54,888.00	528.00
30-116-61-41-2-110-71200	Compensation-OT	240.06	559.92	218.88	4,500.00	4,500.00	.00
30-116-61-41-2-110-71520	Compensation-Substitutes	1,692.96	2,402.92	7,093.20	.00	.00	.00
30-116-61-41-2-110-71522	Compensation-REWIP Retirees	.00	3,081.02	1,828.06	.00	.00	.00
30-116-61-41-2-110-71665	Bonus Payments To Teachers	4,644.00	.00	4,644.00	.00	.00	.00
30-116-61-41-2-110-72100	FICA	18,676.36	19,195.78	20,817.69	21,522.00	18,831.00	(2,691.00)
30-116-61-41-2-110-72210	VRS Pension Contribution	43,012.04	34,904.44	30,693.40	32,207.00	26,423.00	(5,784.00)
30-116-61-41-2-110-72220	VRS Hybrid Pension Contribution	.00	8,351.46	8,137.35	13,803.00	11,324.00	(2,479.00)
30-116-61-41-2-110-72300	Group Health and Dental Insurance	28,509.52	27,979.60	27,393.48	24,120.00	24,120.00	.00
30-116-61-41-2-110-72400	VRS Group Life Insurance	3,372.62	3,460.50	3,171.63	3,267.00	2,562.00	(705.00)
30-116-61-41-2-110-72510	Hybrid Disability Insurance	.00	119.58	125.64	.00	336.00	336.00
30-116-61-41-2-110-72750	VRS Retiree Health Care Credit	3,045.44	3,124.78	3,252.17	3,350.00	2,127.00	(1,223.00)
30-116-61-41-2-110-72800	Termination Pay for Vac/Sick Leave	10,941.20	.00	.00	.00	.00	.00
30-116-61-41-2-110-73160	Repair/Maint - School Office Equipment	13,089.20	13,041.26	15,506.33	14,570.00	14,570.00	.00
30-116-61-41-2-110-73161	Lease Offset	(2,287.32)	(4,574.62)	(4,574.64)	.00	.00	.00
30-116-61-41-2-110-75521	Travel-Principals	1,072.05	.00	.00	1,300.00	1,300.00	.00
30-116-61-41-2-110-78070	Inception of Lease - Capital Outlay	17,334.94	.00	.00	.00	.00	.00
Program 110 - Regular Instruction Totals		\$397,220.62	\$370,268.49	\$386,188.85	\$395,478.00	\$347,753.00	(\$47,725.00)



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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund							
EXPENSE							
Locations 116 - East Salem Elementary							
Function 61 - Instruction							
Sub-Function 41 - Admin. Principals Office							
Level 2 - Elementary Totals		\$397,220.62	\$370,268.49	\$386,188.85	\$395,478.00	\$347,753.00	(\$47,725.00)
Sub-Function 41 - Admin. Principals Office Totals		\$397,220.62	\$370,268.49	\$386,188.85	\$395,478.00	\$347,753.00	(\$47,725.00)
Function 61 - Instruction Totals		\$3,839,219.86	\$3,968,305.08	\$4,064,051.12	\$4,184,620.00	\$4,189,609.00	\$4,989.00
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		591.36	684.28	683.62	903.00	1,000.00	97.00
Program 222 - Health Services Totals		\$591.36	\$684.28	\$683.62	\$903.00	\$1,000.00	\$97.00
Level 9 - District Wide Totals		\$591.36	\$684.28	\$683.62	\$903.00	\$1,000.00	\$97.00
Sub-Function 62 - Admin, Attend. & Health Totals		\$591.36	\$684.28	\$683.62	\$903.00	\$1,000.00	\$97.00
Function 62 - Administration, Attend. & Health Totals		\$591.36	\$684.28	\$683.62	\$903.00	\$1,000.00	\$97.00
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		104,397.16	122,930.59	92,929.00	90,168.00	127,819.00	37,651.00
30-116-64-64-9-420-71200 Compensation-OT		15,943.85	8,273.10	9,087.13	8,500.00	8,500.00	.00
30-116-64-64-9-420-71520 Compensation-Substitutes		.00	.00	.00	1,500.00	.00	(1,500.00)
30-116-64-64-9-420-71665 Bonus Payments To Teachers		3,096.00	.00	3,096.00	.00	.00	.00
30-116-64-64-9-420-72100 FICA		9,184.52	9,774.46	7,935.23	7,663.00	10,428.00	2,765.00
30-116-64-64-9-420-72210 VRS Pension Contribution		8,112.60	8,603.10	8,452.68	5,364.00	6,149.00	785.00
30-116-64-64-9-420-72220 VRS Hybrid Pension Contribution		642.76	996.66	368.03	2,299.00	2,635.00	336.00
30-116-64-64-9-420-72300 Group Health and Dental Insurance		22,978.52	27,185.76	19,634.16	23,856.00	23,856.00	.00
30-116-64-64-9-420-72400 VRS Group Life Insurance		1,437.00	1,602.48	1,107.82	1,064.00	858.00	(206.00)
30-116-64-64-9-420-72510 Hybrid Disability Insurance		151.30	191.34	33.50	.00	.00	.00
30-116-64-64-9-420-72700 Workers Compensation		745.68	626.33	521.00	1,000.00	1,000.00	.00



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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 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							
30-116-64-64-9-420-72750	VRS Retiree Health Care Credit	1,235.40	1,375.14	1,092.10	1,052.00	749.00	(303.00)
30-116-64-64-9-420-72800	Termination Pay for Vac/Sick Leave	.00	.00	1,427.42	.00	.00	.00
30-116-64-64-9-420-72850	OPEB ARC	760.00	749.00	506.00	.00	.00	.00
30-116-64-64-9-420-73180	Repair/Maint - Other Contracted	25,324.88	22,136.27	87,340.20	60,442.00	89,041.00	28,599.00
30-116-64-64-9-420-74900	Building Maintenance -City	39,677.34	36,667.08	59,013.31	66,703.00	62,429.00	(4,274.00)
30-116-64-64-9-420-75001	Telecom/ Internet Services	3,442.18	2,957.53	2,547.86	3,260.00	5,775.00	2,515.00
30-116-64-64-9-420-75004	Utilities - Electric	60,345.68	75,385.21	89,588.52	84,800.00	93,000.00	8,200.00
30-116-64-64-9-420-75005	Utilities - Natural Gas	14,349.06	12,313.57	18,761.20	15,710.00	18,000.00	2,290.00
30-116-64-64-9-420-75009	Utilities - Water and Sewer	8,348.76	8,448.80	9,048.52	9,000.00	7,200.00	(1,800.00)
30-116-64-64-9-420-76055	Machines, Equipment and Tools <\$5,000	.00	.00	.00	1,500.00	1,500.00	.00
30-116-64-64-9-420-76110	Supplies - Operational	32,731.89	29,403.16	36,274.15	17,505.00	17,505.00	.00
Program 420 - Building Services Totals		\$352,904.58	\$369,619.58	\$448,763.83	\$401,386.00	\$476,444.00	\$75,058.00
Program 430 - Grounds Services							
30-116-64-64-9-430-74910	Grounds Maintenance-City	33,304.79	27,142.94	21,421.11	23,460.00	23,460.00	.00
Program 430 - Grounds Services Totals		\$33,304.79	\$27,142.94	\$21,421.11	\$23,460.00	\$23,460.00	\$0.00
Level 9 - District Wide Totals		\$386,209.37	\$396,762.52	\$470,184.94	\$424,846.00	\$499,904.00	\$75,058.00
Sub-Function 64 - Operation & Maintenance Totals		\$386,209.37	\$396,762.52	\$470,184.94	\$424,846.00	\$499,904.00	\$75,058.00
Function 64 - Operation & Maintenance Totals		\$386,209.37	\$396,762.52	\$470,184.94	\$424,846.00	\$499,904.00	\$75,058.00
Function 68 - Technology							
Sub-Function 10 - Classroom Instruction							
Level 9 - District Wide							
Program 800 - Technology							
30-116-68-10-9-800-71139	Compensation-ITRT	33,955.72	39,800.72	41,624.71	43,316.00	43,847.00	531.00
30-116-68-10-9-800-71665	Bonus Payments To Teachers	774.00	.00	774.00	.00	.00	.00



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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Council/Board Approval	Difference Vs Adopted
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							
30-116-68-10-9-800-72100	FICA	2,621.66	3,015.17	3,212.53	3,314.00	3,354.00	40.00
30-116-68-10-9-800-72210	VRS Pension Contribution	5,495.82	6,512.90	5,813.10	7,199.00	6,849.00	(350.00)
30-116-68-10-9-800-72300	Group Health and Dental Insurance	4,019.10	4,530.96	4,530.96	4,986.00	4,986.00	.00
30-116-68-10-9-800-72400	VRS Group Life Insurance	443.06	525.14	482.70	511.00	465.00	(46.00)
30-116-68-10-9-800-72750	VRS Retiree Health Care Credit	400.14	474.20	495.00	524.00	386.00	(138.00)
30-116-68-10-9-800-73175	Repair/Maint- Computer	1,504.26	1,540.42	191.04	2,100.00	2,100.00	.00
30-116-68-10-9-800-76305	ITRT	313.39	142.06	319.35	350.00	350.00	.00
30-116-68-10-9-800-76515	Software-Instructional	3,802.14	3,773.86	3,926.26	4,050.00	4,050.00	.00
30-116-68-10-9-800-76530	Computer Supplies	4,871.80	4,226.55	5,956.97	4,950.00	4,950.00	.00
30-116-68-10-9-800-76545	Technology Repair and Replace	4,260.23	.00	.00	.00	.00	.00
30-116-68-10-9-800-78050	Technology Addl VPSA Eligible	31,705.79	1,030.36	414.60	.00	21,060.00	21,060.00
	Program 800 - Technology Totals	\$94,167.11	\$65,572.34	\$67,741.22	\$71,300.00	\$92,397.00	\$21,097.00
	Level 9 - District Wide Totals	\$94,167.11	\$65,572.34	\$67,741.22	\$71,300.00	\$92,397.00	\$21,097.00
	Sub-Function 10 - Classroom Instruction Totals	\$94,167.11	\$65,572.34	\$67,741.22	\$71,300.00	\$92,397.00	\$21,097.00
	Function 68 - Technology Totals	\$94,167.11	\$65,572.34	\$67,741.22	\$71,300.00	\$92,397.00	\$21,097.00
	Locations 116 - East Salem Elementary Totals	\$4,320,187.70	\$4,431,324.22	\$4,602,660.90	\$4,681,669.00	\$4,782,910.00	\$101,241.00



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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund							
EXPENSE							
Locations 117 - Virginia Virtual Academy							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 2 - Elementary							
Program 110 - Regular Instruction							
30-117-61-10-2-110-73037	Contractual Services - Other	.00	.00	1,330,585.39	.00	2,709,552.00	2,709,552.00
Program 110 - Regular Instruction Totals		\$0.00	\$0.00	\$1,330,585.39	\$0.00	\$2,709,552.00	\$2,709,552.00
Level 2 - Elementary Totals		\$0.00	\$0.00	\$1,330,585.39	\$0.00	\$2,709,552.00	\$2,709,552.00
Level 3 - Secondary							
Program 110 - Regular Instruction							
30-117-61-10-3-110-73037	Contractual Services - Other	.00	.00	366,178.37	.00	704,259.00	704,259.00
Program 110 - Regular Instruction Totals		\$0.00	\$0.00	\$366,178.37	\$0.00	\$704,259.00	\$704,259.00
Level 3 - Secondary Totals		\$0.00	\$0.00	\$366,178.37	\$0.00	\$704,259.00	\$704,259.00
Level 4 - Middle							
Program 110 - Regular Instruction							
30-117-61-10-4-110-73037	Contractual Services - Other	.00	.00	597,680.48	.00	1,112,918.00	1,112,918.00
Program 110 - Regular Instruction Totals		\$0.00	\$0.00	\$597,680.48	\$0.00	\$1,112,918.00	\$1,112,918.00
Level 4 - Middle Totals		\$0.00	\$0.00	\$597,680.48	\$0.00	\$1,112,918.00	\$1,112,918.00
Sub-Function 10 - Classroom Instruction Totals		\$0.00	\$0.00	\$2,294,444.24	\$0.00	\$4,526,729.00	\$4,526,729.00
Function 61 - Instruction Totals		\$0.00	\$0.00	\$2,294,444.24	\$0.00	\$4,526,729.00	\$4,526,729.00
Locations 117 - Virginia Virtual Academy Totals		\$0.00	\$0.00	\$2,294,444.24	\$0.00	\$4,526,729.00	\$4,526,729.00
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	70,011.00	69,743.32	73,744.31	74,834.00	75,460.00	626.00
30-119-61-10-2-127-71151	Compensation-Instructional Asst	186,634.54	220,732.47	132,091.17	134,208.00	178,808.00	44,600.00
30-119-61-10-2-127-71665	Bonus Payments To Teachers	15,480.00	.00	10,681.19	.00	.00	.00
30-119-61-10-2-127-72100	FICA	19,947.63	21,607.01	16,054.60	15,992.00	19,452.00	3,460.00
30-119-61-10-2-127-72210	VRS Pension Contribution	10,887.40	11,584.30	10,324.10	10,423.00	11,915.00	1,492.00
30-119-61-10-2-127-72220	VRS Hybrid Pension Contribution	34,788.76	37,809.51	21,554.33	24,320.00	27,802.00	3,482.00



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Fund 30 - School General Fund							
EXPENSE							
Locations 119 - Regional							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 2 - Elementary							
Program 127 - Regional Sp Ed Program							
30-119-61-10-2-127-72300	Group Health and Dental Insurance	55,870.40	55,437.18	51,017.78	66,528.00	66,528.00	.00
30-119-61-10-2-127-72400	VRS Group Life Insurance	3,682.67	3,982.49	2,459.27	2,467.00	2,695.00	228.00
30-119-61-10-2-127-72510	Hybrid Disability Insurance	498.24	541.37	323.13	269.00	424.00	155.00
30-119-61-10-2-127-72750	VRS Retiree Health Care Credit	3,325.29	3,596.14	2,521.92	2,529.00	2,238.00	(291.00)
30-119-61-10-2-127-73010	Autism Support Services	.00	.00	2,050.26	2,667.00	2,667.00	.00
30-119-61-10-2-127-73275	Therapeutic Services -Sp Ed	715.11	11,390.46	7,379.03	5,000.00	5,000.00	.00
30-119-61-10-2-127-76435	Supplies - Instructional	1,628.34	782.23	425.59	1,667.00	3,000.00	1,333.00
Program 127 - Regional Sp Ed Program		\$403,469.38	\$437,206.48	\$330,626.68	\$340,904.00	\$395,989.00	\$55,085.00
Totals							
Level 2 - Elementary Totals		\$403,469.38	\$437,206.48	\$330,626.68	\$340,904.00	\$395,989.00	\$55,085.00
Level 3 - Secondary							
Program 127 - Regional Sp Ed Program							
30-119-61-10-3-127-71120	Compensation-Instructional Salaries	78,651.96	84,008.24	88,795.38	90,274.00	91,037.00	763.00
30-119-61-10-3-127-71151	Compensation-Instructional Asst	80,588.57	124,833.57	145,887.86	156,421.00	148,204.00	(8,217.00)
30-119-61-10-3-127-71200	Compensation-OT	21.44	87.28	.00	.00	.00	.00
30-119-61-10-3-127-71665	Bonus Payments To Teachers	6,192.00	.00	10,836.00	.00	.00	.00
30-119-61-10-3-127-72100	FICA	12,283.49	15,031.64	17,317.21	18,872.00	18,302.00	(570.00)
30-119-61-10-3-127-72210	VRS Pension Contribution	17,084.21	23,264.50	20,802.50	28,700.00	26,159.00	(2,541.00)
30-119-61-10-3-127-72220	VRS Hybrid Pension Contribution	9,787.68	11,405.54	14,597.36	12,300.00	11,211.00	(1,089.00)
30-119-61-10-3-127-72300	Group Health and Dental Insurance	28,421.49	56,761.80	58,769.12	39,281.00	39,281.00	.00
30-119-61-10-3-127-72400	VRS Group Life Insurance	2,166.51	2,795.24	2,801.11	2,911.00	2,536.00	(375.00)
30-119-61-10-3-127-72510	Hybrid Disability Insurance	140.12	163.32	216.66	115.00	115.00	.00
30-119-61-10-3-127-72750	VRS Retiree Health Care Credit	1,956.35	2,524.08	2,872.57	2,985.00	2,105.00	(880.00)



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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 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 3 - Secondary							
Program 127 - Regional Sp Ed Program							
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	752.00	140.00	1,897.06	5,000.00	5,000.00	.00
30-119-61-10-3-127-76435	Supplies - Instructional	1,866.54	2,062.16	1,819.51	1,667.00	3,000.00	1,333.00
	Program 127 - Regional Sp Ed Program Totals	\$239,912.36	\$323,077.37	\$366,612.34	\$361,193.00	\$349,617.00	(\$11,576.00)
	Level 3 - Secondary Totals	\$239,912.36	\$323,077.37	\$366,612.34	\$361,193.00	\$349,617.00	(\$11,576.00)
Level 4 - Middle							
Program 127 - Regional Sp Ed Program							
30-119-61-10-4-127-71120	Compensation-Instructional Salaries	75,722.15	65,981.10	61,434.20	62,620.00	63,128.00	508.00
30-119-61-10-4-127-71151	Compensation-Instructional Asst	95,288.12	95,030.19	114,910.37	119,275.00	76,989.00	(42,286.00)
30-119-61-10-4-127-71665	Bonus Payments To Teachers	4,644.00	.00	8,514.00	.00	.00	.00
30-119-61-10-4-127-72100	FICA	12,846.17	11,971.95	13,728.89	13,915.00	10,719.00	(3,196.00)
30-119-61-10-4-127-72210	VRS Pension Contribution	6,342.38	1,321.12	.00	9,069.00	.00	(9,069.00)
30-119-61-10-4-127-72220	VRS Hybrid Pension Contribution	24,585.44	26,034.60	27,831.68	21,162.00	21,886.00	724.00
30-119-61-10-4-127-72300	Group Health and Dental Insurance	44,921.84	20,272.83	18,016.32	40,680.00	40,680.00	.00
30-119-61-10-4-127-72400	VRS Group Life Insurance	2,493.68	2,205.69	2,112.24	2,146.00	1,485.00	(661.00)
30-119-61-10-4-127-72510	Hybrid Disability Insurance	352.14	372.79	426.12	98.00	98.00	.00
30-119-61-10-4-127-72750	VRS Retiree Health Care Credit	2,251.68	1,991.57	2,165.96	2,201.00	1,233.00	(968.00)
30-119-61-10-4-127-73010	Autism Support Services	.00	.00	434.10	2,667.00	2,667.00	.00
30-119-61-10-4-127-73275	Therapeutic Services -Sp Ed	368.39	.00	2,058.03	5,000.00	5,000.00	.00
30-119-61-10-4-127-76435	Supplies - Instructional	2,985.36	1,805.30	2,832.98	2,000.00	3,000.00	1,000.00



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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 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 4 - Middle							
Program 127 - Regional Sp Ed Program		\$272,801.35	\$226,987.14	\$254,464.89	\$280,833.00	\$226,885.00	(\$53,948.00)
Totals							
Level 4 - Middle Totals		\$272,801.35	\$226,987.14	\$254,464.89	\$280,833.00	\$226,885.00	(\$53,948.00)
Sub-Function 10 - Classroom Instruction Totals		\$916,183.09	\$987,270.99	\$951,703.91	\$982,930.00	\$972,491.00	(\$10,439.00)
Function 61 - Instruction Totals		\$916,183.09	\$987,270.99	\$951,703.91	\$982,930.00	\$972,491.00	(\$10,439.00)
Locations 119 - Regional Totals		\$916,183.09	\$987,270.99	\$951,703.91	\$982,930.00	\$972,491.00	(\$10,439.00)
Locations 121 - Central Administration							
Function 62 - Administration, Attend. & Health							
Sub-Function 62 - Admin, Attend. & Health							
Level 9 - District Wide							
Program 211 - Board Services							
30-121-62-62-9-211-71111 Compensation-Board Members		20,000.04	20,000.04	20,000.04	20,001.00	20,001.00	.00
30-121-62-62-9-211-72100 FICA		1,530.00	1,530.00	1,530.00	1,531.00	1,531.00	.00
30-121-62-62-9-211-73080 Legal Services		15,920.50	27,134.00	70,870.98	45,000.00	45,000.00	.00
30-121-62-62-9-211-75300 Insurance - General Liability		36,094.00	44,768.00	41,765.00	39,838.00	42,229.00	2,391.00
30-121-62-62-9-211-75501 Travel-Board Members		10,986.61	9,119.68	6,725.06	6,000.00	8,850.00	2,850.00
30-121-62-62-9-211-75802 Dues		23,241.01	24,369.28	26,811.16	25,160.00	26,418.00	1,258.00
Program 211 - Board Services Totals		\$107,772.16	\$126,921.00	\$167,702.24	\$137,530.00	\$144,029.00	\$6,499.00
Program 212 - Exec Admin Services							
30-121-62-62-9-212-71110 Compensation-Administrative		91,337.92	99,156.70	103,728.10	108,066.00	94,249.00	(13,817.00)
30-121-62-62-9-212-71112 Compensation-Superintendent		198,486.56	213,857.53	227,376.77	213,655.00	215,729.00	2,074.00
30-121-62-62-9-212-71113 Compensation-Asst Superintendent		141,033.96	149,566.02	.00	.00	.00	.00
30-121-62-62-9-212-71150 Compensation-Clerical		105,904.29	112,672.63	121,030.27	125,529.00	126,356.00	827.00
30-121-62-62-9-212-71200 Compensation-OT		706.04	672.38	504.69	2,000.00	2,000.00	.00
30-121-62-62-9-212-71522 Compensation-REWIP Retirees		6,975.00	9,270.00	3,665.28	28,958.00	29,702.00	744.00
30-121-62-62-9-212-71625 Compensation-Travel Allowance		3,600.00	3,600.00	2,400.00	2,400.00	2,400.00	.00



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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Council/Board Approval	Difference Vs Adopted
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							
30-121-62-62-9-212-71630	Compensation-Phone Allowance	1,800.00	1,800.00	1,800.00	1,800.00	1,800.00	.00
30-121-62-62-9-212-71665	Bonus Payments To Teachers	6,838.76	.00	6,192.00	.00	.00	.00
30-121-62-62-9-212-72100	FICA	42,253.62	46,798.40	36,276.20	40,595.00	36,126.00	(4,469.00)
30-121-62-62-9-212-72210	VRS Pension Contribution	79,796.28	86,105.03	58,183.21	64,603.00	49,591.00	(15,012.00)
30-121-62-62-9-212-72220	VRS Hybrid Pension Contribution	4,805.88	5,096.52	5,703.96	6,000.00	6,816.00	816.00
30-121-62-62-9-212-72300	Group Health and Dental Insurance	59,896.68	71,935.08	61,672.44	55,155.00	55,989.00	834.00
30-121-62-62-9-212-72400	VRS Group Life Insurance	7,788.72	8,320.62	5,972.04	5,847.00	4,625.00	(1,222.00)
30-121-62-62-9-212-72500	Disability Insurance	1,936.90	1,660.20	1,660.20	1,661.00	1,661.00	.00
30-121-62-62-9-212-72510	Hybrid Disability Insurance	68.88	72.96	76.68	.00	148.00	148.00
30-121-62-62-9-212-72700	Workers Compensation	2,112.75	1,774.65	2,736.00	5,000.00	5,000.00	.00
30-121-62-62-9-212-72750	VRS Retiree Health Care Credit	7,033.08	7,513.44	6,065.04	5,996.00	3,840.00	(2,156.00)
30-121-62-62-9-212-72800	Termination Pay for Vac/Sick Leave	.00	14,015.33	25,075.66	.00	.00	.00
30-121-62-62-9-212-72802	Deferred Compensation Contribution	7,452.20	11,910.91	16,594.56	21,365.00	23,000.00	1,635.00
30-121-62-62-9-212-72850	OPEB ARC	2,152.00	2,372.00	2,405.00	.00	.00	.00
30-121-62-62-9-212-73035	Consultants	26,887.00	29,895.00	43,640.00	93,975.00	53,975.00	(40,000.00)
30-121-62-62-9-212-73060	Emergency Notification Services	7,552.50	7,552.50	8,096.58	8,700.00	22,750.00	14,050.00
30-121-62-62-9-212-73115	Printing Services	23,346.38	15,403.50	15,442.48	14,660.00	16,785.00	2,125.00
30-121-62-62-9-212-73160	Repair/Maint - School Office Equipment	4,145.12	5,903.05	5,297.23	6,694.00	7,029.00	335.00
30-121-62-62-9-212-73161	Lease Offset	(1,606.56)	(3,213.10)	(3,213.12)	.00	.00	.00
30-121-62-62-9-212-73205	Software Licensing Fees	80,662.21	83,184.06	80,957.72	104,096.00	134,042.00	29,946.00
30-121-62-62-9-212-75200	Postage	7,669.07	11,554.76	12,820.36	14,000.00	14,000.00	.00



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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Council/Board Approval	Difference Vs Adopted
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						
30-121-62-62-9-212-75503	Travel- Superintendent	5,981.99	8,178.66	6,525.62	6,000.00	6,000.00	.00
30-121-62-62-9-212-75509	Travel-Asst Superintendent	263.06	2,000.00	.00	.00	.00	.00
30-121-62-62-9-212-75510	Travel-Director of Administrative Services	1,403.48	1,454.33	1,384.16	1,620.00	1,620.00	.00
30-121-62-62-9-212-76045	Furniture and Equip <\$5,000	.00	830.34	1,672.00	1,250.00	1,250.00	.00
30-121-62-62-9-212-76105	Supplies - Office	26,686.94	29,622.27	28,928.43	29,779.00	29,779.00	.00
30-121-62-62-9-212-78070	Inception of Lease - Capital Outlay	12,175.66	.00	.00	.00	.00	.00
	Program 212 - Exec Admin Services Totals	\$967,146.37	\$1,040,535.77	\$890,669.56	\$969,404.00	\$946,262.00	(\$23,142.00)
Program	213 - Information Services						
30-121-62-62-9-213-73025	Communications Director Services	73,700.00	76,600.00	85,000.00	88,000.00	88,000.00	.00
30-121-62-62-9-213-73210	Special Report Services-Supt	28,032.30	36,966.12	37,106.06	50,853.00	54,353.00	3,500.00
30-121-62-62-9-213-74905	Information Technology Services-City	92,247.24	104,875.56	97,206.48	99,671.00	95,815.00	(3,856.00)
	Program 213 - Information Services Totals	\$193,979.54	\$218,441.68	\$219,312.54	\$238,524.00	\$238,168.00	(\$356.00)
Program	214 - Personnel Services						
30-121-62-62-9-214-71110	Compensation-Administrative	124,221.96	131,736.54	138,362.04	142,513.00	143,897.00	1,384.00
30-121-62-62-9-214-71150	Compensation-Clerical	81,573.46	86,517.69	128,462.08	131,986.00	133,268.00	1,282.00
30-121-62-62-9-214-71200	Compensation-OT	489.22	497.74	335.62	750.00	750.00	.00
30-121-62-62-9-214-71625	Compensation-Travel Allowance	1,200.00	1,250.00	1,450.00	1,200.00	1,200.00	.00
30-121-62-62-9-214-71665	Bonus Payments To Teachers	2,322.00	.00	4,644.00	.00	.00	.00
30-121-62-62-9-214-72100	FICA	15,005.73	16,086.39	19,790.60	21,148.00	21,352.00	204.00
30-121-62-62-9-214-72210	VRS Pension Contribution	34,143.96	36,208.98	37,870.32	45,622.00	43,293.00	(2,329.00)
30-121-62-62-9-214-72300	Group Health and Dental Insurance	24,178.98	25,556.76	31,277.88	26,154.00	26,154.00	.00
30-121-62-62-9-214-72400	VRS Group Life Insurance	2,752.80	2,919.42	3,144.83	3,239.00	2,938.00	(301.00)



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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Council/Board Approval	Difference Vs Adopted
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							
30-121-62-62-9-214-72700	Workers Compensation	16,565.00	17,168.00	12,526.00	.00	.00	.00
30-121-62-62-9-214-72750	VRS Retiree Health Care Credit	2,485.92	2,636.16	3,224.76	3,321.00	2,439.00	(882.00)
30-121-62-62-9-214-73065	Employee Assistance Plan	7,200.00	7,506.26	7,634.34	7,688.00	7,688.00	.00
30-121-62-62-9-214-73110	Pre-Employment Checks	4,526.00	4,407.00	6,233.54	7,779.00	7,779.00	.00
30-121-62-62-9-214-73120	Recruiting Fees	909.50	4,354.84	2,326.81	7,875.00	7,875.00	.00
30-121-62-62-9-214-73235	Professional Development -NBC Certification Fees	.00	2,538.75	1,692.50	7,200.00	7,200.00	.00
30-121-62-62-9-214-73265	Teacher Licensing	1,200.00	(450.00)	.00	250.00	250.00	.00
30-121-62-62-9-214-75517	Travel-Director of Human Resources	1,507.18	1,119.41	1,965.38	2,940.00	2,940.00	.00
Program 214 - Personnel Services Totals		\$320,281.71	\$340,053.94	\$400,940.70	\$409,665.00	\$409,023.00	(\$642.00)
Program 216 - Fiscal Services							
30-121-62-62-9-216-71110	Compensation-Administrative	124,221.96	131,736.54	138,362.04	142,513.00	143,897.00	1,384.00
30-121-62-62-9-216-71150	Compensation-Clerical	111,327.42	118,160.64	158,947.93	165,129.00	165,458.00	329.00
30-121-62-62-9-216-71200	Compensation-OT	397.72	437.84	40.17	750.00	750.00	.00
30-121-62-62-9-216-71625	Compensation-Travel Allowance	1,200.00	1,350.00	1,200.00	1,200.00	1,200.00	.00
30-121-62-62-9-216-71665	Bonus Payments To Teachers	3,870.00	.00	4,644.00	.00	.00	.00
30-121-62-62-9-216-72100	FICA	16,951.79	17,856.65	22,031.99	23,684.00	23,815.00	131.00
30-121-62-62-9-216-72210	VRS Pension Contribution	39,109.80	41,475.18	31,889.88	39,130.00	33,825.00	(5,305.00)
30-121-62-62-9-216-72220	VRS Hybrid Pension Contribution	.00	.00	10,354.08	12,000.00	14,496.00	2,496.00
30-121-62-62-9-216-72300	Group Health and Dental Insurance	23,534.22	25,008.72	27,087.46	26,153.00	26,153.00	.00
30-121-62-62-9-216-72400	VRS Group Life Insurance	3,153.24	3,343.92	3,451.38	3,630.00	3,279.00	(351.00)
30-121-62-62-9-216-72510	Hybrid Disability Insurance	.00	.00	162.03	.00	184.00	184.00



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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Council/Board Approval	Difference Vs Adopted
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							
30-121-62-62-9-216-72750	VRS Retiree Health Care Credit	2,847.36	3,019.62	3,539.16	3,722.00	2,722.00	(1,000.00)
30-121-62-62-9-216-73005	Audit Fees	14,125.00	10,625.00	14,200.00	14,910.00	15,656.00	746.00
30-121-62-62-9-216-73037	Contractual Services - Other	3,362.00	3,179.00	4,382.00	3,728.00	3,928.00	200.00
30-121-62-62-9-216-75513	Travel-Director of Business	2,045.45	1,648.58	2,298.42	3,000.00	3,000.00	.00
	Program 216 - Fiscal Services Totals	\$346,145.96	\$357,841.69	\$422,590.54	\$439,549.00	\$438,363.00	(\$1,186.00)
	Level 9 - District Wide Totals	\$1,935,325.74	\$2,083,794.08	\$2,101,215.58	\$2,194,672.00	\$2,175,845.00	(\$18,827.00)
	Sub-Function 62 - Admin, Attend. & Health Totals	\$1,935,325.74	\$2,083,794.08	\$2,101,215.58	\$2,194,672.00	\$2,175,845.00	(\$18,827.00)
	Function 62 - Administration, Attend. & Health Totals	\$1,935,325.74	\$2,083,794.08	\$2,101,215.58	\$2,194,672.00	\$2,175,845.00	(\$18,827.00)
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	2,405.88	2,734.50	5,197.50	7,500.00	7,639.00	139.00
30-121-64-64-9-420-71190	Compensation-Custodians	30,045.32	36,161.11	37,489.77	38,242.00	38,613.00	371.00
30-121-64-64-9-420-71191	Compensation - Const/Maint Mgr	37,992.03	2,803.68	.00	.00	.00	.00
30-121-64-64-9-420-71200	Compensation-OT	1,100.38	1,456.86	2,316.04	1,000.00	1,000.00	.00
30-121-64-64-9-420-71665	Bonus Payments To Teachers	3,870.00	.00	1,548.00	.00	.00	.00
30-121-64-64-9-420-72100	FICA	5,792.45	3,201.46	3,475.99	3,576.00	4,983.00	1,407.00
30-121-64-64-9-420-72210	VRS Pension Contribution	640.08	678.72	1,329.24	1,369.00	1,351.00	(18.00)
30-121-64-64-9-420-72300	Group Health and Dental Insurance	8,529.96	9,061.92	9,061.92	11,738.00	11,738.00	.00
30-121-64-64-9-420-72400	VRS Group Life Insurance	446.64	473.70	438.12	451.00	456.00	5.00
30-121-64-64-9-420-72600	Unemployment Compensation	.00	.00	.00	9,000.00	9,000.00	.00



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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 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							
30-121-64-64-9-420-72700	Workers Compensation	248.56	208.78	260.00	1,000.00	1,000.00	.00
30-121-64-64-9-420-72750	VRS Retiree Health Care Credit	369.96	392.40	412.08	424.00	429.00	5.00
30-121-64-64-9-420-72850	OPEB ARC	253.00	250.00	253.00	.00	.00	.00
30-121-64-64-9-420-73180	Repair/Maint - Other Contracted	10,183.08	4,974.65	7,331.93	12,608.00	22,304.00	9,696.00
30-121-64-64-9-420-73195	Safety and OSHA Training	520.00	.00	.00	1,900.00	1,900.00	.00
30-121-64-64-9-420-74900	Building Maintenance -City	16,775.36	23,078.56	26,163.51	18,300.00	22,010.00	3,710.00
30-121-64-64-9-420-75001	Telecom/ Internet Services	3,697.07	3,872.14	3,218.63	4,121.00	6,936.00	2,815.00
30-121-64-64-9-420-75004	Utilities - Electric	28,904.53	33,071.58	37,351.55	31,800.00	33,000.00	1,200.00
30-121-64-64-9-420-75005	Utilities - Natural Gas	5,362.75	4,205.18	3,895.80	3,320.00	3,320.00	.00
30-121-64-64-9-420-75009	Utilities - Water and Sewer	1,341.25	1,375.76	1,415.08	1,470.00	1,470.00	.00
30-121-64-64-9-420-75302	Insurance -Property	69,215.00	65,974.00	70,744.00	105,431.00	111,757.00	6,326.00
30-121-64-64-9-420-76110	Supplies - Operational	5,750.83	6,818.78	6,468.40	4,000.00	6,455.00	2,455.00
Program 420 - Building Services Totals		\$233,444.13	\$200,793.78	\$218,370.56	\$257,250.00	\$285,361.00	\$28,111.00
Program 460 - Security Services							
30-121-64-64-9-460-76110	Supplies - Operational	.00	.00	210.00	.00	.00	.00
Program 460 - Security Services Totals		\$0.00	\$0.00	\$210.00	\$0.00	\$0.00	\$0.00
Level 9 - District Wide Totals		\$233,444.13	\$200,793.78	\$218,580.56	\$257,250.00	\$285,361.00	\$28,111.00
Sub-Function 64 - Operation & Maintenance Totals		\$233,444.13	\$200,793.78	\$218,580.56	\$257,250.00	\$285,361.00	\$28,111.00
Function 64 - Operation & Maintenance Totals		\$233,444.13	\$200,793.78	\$218,580.56	\$257,250.00	\$285,361.00	\$28,111.00
Locations 121 - Central Administration Totals		\$2,168,769.87	\$2,284,587.86	\$2,319,796.14	\$2,451,922.00	\$2,461,206.00	\$9,284.00



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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Council/Board Approval	Difference Vs Adopted
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	379,022.11	430,776.97	465,718.45	456,441.00	458,471.00	2,030.00
30-122-62-62-9-222-71135	Compensation - Health and Behavioral	.00	77,888.52	129,487.83	138,123.00	70,760.00	(67,363.00)
30-122-62-62-9-222-71520	Compensation-Substitutes	14,887.64	10,398.42	10,487.22	8,000.00	8,000.00	.00
30-122-62-62-9-222-71651	Compensation - NBC Nurse Supplement	.00	2,500.00	2,500.00	.00	2,500.00	2,500.00
30-122-62-62-9-222-71665	Bonus Payments To Teachers	9,288.00	.00	12,074.40	.00	.00	.00
30-122-62-62-9-222-72100	FICA	28,183.26	36,972.73	45,007.78	46,096.00	41,289.00	(4,807.00)
30-122-62-62-9-222-72210	VRS Pension Contribution	30,620.20	49,972.74	48,289.66	69,172.00	57,866.00	(11,306.00)
30-122-62-62-9-222-72220	VRS Hybrid Pension Contribution	32,424.90	34,287.08	41,055.73	29,645.00	24,860.00	(4,785.00)
30-122-62-62-9-222-72300	Group Health and Dental Insurance	50,628.04	70,882.52	61,712.25	44,958.00	44,958.00	.00
30-122-62-62-9-222-72400	VRS Group Life Insurance	5,083.00	6,793.48	6,870.65	7,016.00	5,610.00	(1,406.00)
30-122-62-62-9-222-72510	Hybrid Disability Insurance	464.30	490.96	576.95	.00	798.00	798.00
30-122-62-62-9-222-72700	Workers Compensation	2,883.28	2,421.88	2,657.00	3,000.00	3,000.00	.00
30-122-62-62-9-222-72750	VRS Retiree Health Care Credit	4,589.80	6,134.34	7,045.35	7,194.00	4,657.00	(2,537.00)
30-122-62-62-9-222-72800	Termination Pay for Vac/Sick Leave	.00	.00	1,105.33	.00	.00	.00
30-122-62-62-9-222-72850	OPEB ARC	2,937.00	3,496.00	2,026.00	.00	.00	.00
30-122-62-62-9-222-73037	Contractual Services - Other	4,445.43	5,392.00	5,494.00	5,600.00	5,976.00	376.00
30-122-62-62-9-222-73055	Drug Testing Services/Pledge Program	15,000.06	17,327.90	17,699.34	20,673.00	20,673.00	.00
30-122-62-62-9-222-73085	Maintenance of Records	12,635.45	20,309.82	21,668.21	11,500.00	25,004.00	13,504.00
30-122-62-62-9-222-73115	Printing Services	2,709.25	2,538.00	3,877.75	4,000.00	4,000.00	.00
30-122-62-62-9-222-73255	Professional Development	901.92	2,382.10	.00	1,200.00	1,200.00	.00
30-122-62-62-9-222-73260	Student Assistance Program	.00	3,118.48	4,745.02	5,000.00	7,000.00	2,000.00



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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Council/Board Approval	Difference Vs Adopted
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							
30-122-62-62-9-222-75525	Travel - Health Services Staff	1,268.82	408.24	855.44	2,974.00	1,274.00	(1,700.00)
30-122-62-62-9-222-76100	Supplies - Nursing	6,173.23	6,064.29	7,592.45	13,144.00	13,144.00	.00
	Program 222 - Health Services Totals	\$604,145.69	\$790,556.47	\$898,546.81	\$873,736.00	\$801,040.00	(\$72,696.00)
Program 223 - Psych Services							
30-122-62-62-9-223-71132	Compensation-Psychologists	246,772.80	262,203.46	272,914.02	279,023.00	270,263.00	(8,760.00)
30-122-62-62-9-223-71665	Bonus Payments To Teachers	4,644.00	.00	4,644.00	.00	.00	.00
30-122-62-62-9-223-72100	FICA	16,973.30	17,928.45	19,273.45	21,345.00	20,675.00	(670.00)
30-122-62-62-9-223-72210	VRS Pension Contribution	41,013.62	43,544.30	38,494.36	46,374.00	42,215.00	(4,159.00)
30-122-62-62-9-223-72300	Group Health and Dental Insurance	30,461.56	31,946.40	31,946.40	29,829.00	29,829.00	.00
30-122-62-62-9-223-72400	VRS Group Life Insurance	3,306.76	3,510.74	3,196.52	3,292.00	2,865.00	(427.00)
30-122-62-62-9-223-72750	VRS Retiree Health Care Credit	2,986.08	3,170.14	3,277.84	3,376.00	2,378.00	(998.00)
30-122-62-62-9-223-72800	Termination Pay for Vac/Sick Leave	.00	.00	14,771.74	.00	.00	.00
	Program 223 - Psych Services Totals	\$346,158.12	\$362,303.49	\$388,518.33	\$383,239.00	\$368,225.00	(\$15,014.00)
Program 224 - Speech/Audio Services							
30-122-62-62-9-224-71185	Compensation- Speech and Vision Teachers	416,954.11	427,666.63	453,454.79	439,575.00	443,139.00	3,564.00
30-122-62-62-9-224-71520	Compensation-Substitutes	.00	1,962.59	.00	.00	.00	.00
30-122-62-62-9-224-71665	Bonus Payments To Teachers	8,668.80	.00	9,288.00	.00	.00	.00
30-122-62-62-9-224-72100	FICA	31,338.52	31,072.84	33,410.67	33,627.00	33,900.00	273.00
30-122-62-62-9-224-72210	VRS Pension Contribution	47,094.77	41,997.17	37,279.95	51,140.00	48,453.00	(2,687.00)
30-122-62-62-9-224-72220	VRS Hybrid Pension Contribution	22,333.67	27,929.03	30,635.60	21,917.00	20,765.00	(1,152.00)
30-122-62-62-9-224-72300	Group Health and Dental Insurance	33,092.84	36,354.48	36,387.68	29,829.00	29,829.00	.00
30-122-62-62-9-224-72400	VRS Group Life Insurance	5,597.67	5,637.81	5,136.75	5,187.00	4,697.00	(490.00)



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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Council/Board Approval	Difference Vs Adopted
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							
30-122-62-62-9-224-72510	Hybrid Disability Insurance	319.90	399.91	411.60	.00	512.00	512.00
30-122-62-62-9-224-72750	VRS Retiree Health Care Credit	5,054.73	5,090.94	5,267.60	5,319.00	3,900.00	(1,419.00)
	Program 224 - Speech/Audio Services Totals	\$570,455.01	\$578,111.40	\$611,272.64	\$586,594.00	\$585,195.00	(\$1,399.00)
Program 270 - Health Services-Partnership							
30-122-62-62-9-270-71131	Compensation-School Nurses	.00	.00	28,293.95	46,978.00	50,607.00	3,629.00
30-122-62-62-9-270-71665	Bonus Payments To Teachers	.00	.00	1,083.60	.00	.00	.00
30-122-62-62-9-270-72100	FICA	.00	.00	2,254.77	3,594.00	3,871.00	277.00
30-122-62-62-9-270-72210	VRS Pension Contribution	.00	.00	3,048.48	7,808.00	7,905.00	97.00
30-122-62-62-9-270-72300	Group Health and Dental Insurance	.00	.00	145.25	.00	279.00	279.00
30-122-62-62-9-270-72400	VRS Group Life Insurance	.00	.00	253.13	554.00	536.00	(18.00)
30-122-62-62-9-270-72750	VRS Retiree Health Care Credit	.00	.00	259.55	568.00	445.00	(123.00)
	Program 270 - Health Services-Partnership Totals	\$0.00	\$0.00	\$35,338.73	\$59,502.00	\$63,643.00	\$4,141.00
	Level 9 - District Wide Totals	\$1,520,758.82	\$1,730,971.36	\$1,933,676.51	\$1,903,071.00	\$1,818,103.00	(\$84,968.00)
	Sub-Function 62 - Admin, Attend. & Health Totals	\$1,520,758.82	\$1,730,971.36	\$1,933,676.51	\$1,903,071.00	\$1,818,103.00	(\$84,968.00)
	Function 62 - Administration, Attend. & Health Totals	\$1,520,758.82	\$1,730,971.36	\$1,933,676.51	\$1,903,071.00	\$1,818,103.00	(\$84,968.00)
	Locations 122 - Central Attend. & Health Totals	\$1,520,758.82	\$1,730,971.36	\$1,933,676.51	\$1,903,071.00	\$1,818,103.00	(\$84,968.00)
Locations 130 - Transportation							
Function 63 - Pupil Transportation							
Sub-Function 63 - Pupil Transportation							
Level 9 - District Wide							
Program 310 - Transportation Mgmt and Dir							
30-130-63-63-9-310-71150	Compensation-Clerical	74,820.93	78,615.65	144,292.01	149,803.00	107,460.00	(42,343.00)



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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 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 310 - Transportation Mgmt and Dir							
30-130-63-63-9-310-71173	Compensation-Transportation Supr	80,610.96	85,487.04	94,826.04	97,671.00	98,619.00	948.00
30-130-63-63-9-310-71200	Compensation-OT	133.46	193.94	259.16	.00	.00	.00
30-130-63-63-9-310-71665	Bonus Payments To Teachers	3,870.00	.00	5,418.00	.00	.00	.00
30-130-63-63-9-310-72100	FICA	11,610.48	12,077.65	18,370.47	18,932.00	15,765.00	(3,167.00)
30-130-63-63-9-310-72210	VRS Pension Contribution	25,786.44	27,279.66	25,150.19	41,130.00	19,580.00	(21,550.00)
30-130-63-63-9-310-72220	VRS Hybrid Pension Contribution	.00	.00	8,822.44	.00	8,392.00	8,392.00
30-130-63-63-9-310-72300	Group Health and Dental Insurance	23,146.26	24,456.48	34,273.56	19,886.00	19,886.00	.00
30-130-63-63-9-310-72400	VRS Group Life Insurance	2,079.00	2,199.48	2,772.89	2,920.00	1,898.00	(1,022.00)
30-130-63-63-9-310-72510	Hybrid Disability Insurance	.00	.00	138.05	.00	69.00	69.00
30-130-63-63-9-310-72700	Workers Compensation	7,056.57	5,927.34	6,253.00	8,000.00	8,000.00	.00
30-130-63-63-9-310-72750	VRS Retiree Health Care Credit	1,877.28	1,986.06	2,843.32	2,994.00	1,576.00	(1,418.00)
30-130-63-63-9-310-72800	Termination Pay for Vac/Sick Leave	.00	.00	1,289.96	.00	.00	.00
30-130-63-63-9-310-72850	OPEB ARC	7,189.00	7,089.00	6,867.00	.00	.00	.00
30-130-63-63-9-310-74900	Building Maintenance -City	1,524.95	1,500.48	2,199.56	2,000.00	2,000.00	.00
Program 310 - Transportation Mgmt and Dir	Dir Totals	\$239,705.33	\$246,812.78	\$353,775.65	\$343,336.00	\$283,245.00	(\$60,091.00)
Program 320 - Vehicle Operation Services							
30-130-63-63-9-320-71170	Compensation-Bus Drivers	672,647.70	699,470.17	715,521.49	730,046.00	763,348.00	33,302.00
30-130-63-63-9-320-71171	Compensation-Bus Drivers-Field Trips	85,987.73	87,482.80	100,857.32	53,000.00	53,000.00	.00
30-130-63-63-9-320-71174	Compensation-Substitute Bus Drivers	66,569.90	45,792.49	26,733.35	41,309.00	43,259.00	1,950.00
30-130-63-63-9-320-71198	Compensation - SOL Summer School	15,095.77	15,021.75	19,654.73	12,500.00	12,500.00	.00
30-130-63-63-9-320-71200	Compensation-OT	7,718.18	7,216.34	2,871.62	7,000.00	7,000.00	.00



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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 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 320 - Vehicle Operation Services							
30-130-63-63-9-320-71522	Compensation-REWIP Retirees	.00	44.65	.00	1,697.00	2,470.00	773.00
30-130-63-63-9-320-71665	Bonus Payments To Teachers	47,786.76	.00	46,176.83	.00	.00	.00
30-130-63-63-9-320-72100	FICA	63,111.81	60,097.25	65,911.12	64,685.00	67,441.00	2,756.00
30-130-63-63-9-320-72210	VRS Pension Contribution	3,930.70	4,866.58	8,078.78	7,841.00	8,500.00	659.00
30-130-63-63-9-320-72220	VRS Hybrid Pension Contribution	8,816.02	9,923.74	25,668.38	18,295.00	18,217.00	(78.00)
30-130-63-63-9-320-72300	Group Health and Dental Insurance	173,553.29	196,014.66	156,121.40	230,779.00	230,779.00	.00
30-130-63-63-9-320-72400	VRS Group Life Insurance	7,476.77	8,071.02	7,731.26	8,615.00	9,008.00	393.00
30-130-63-63-9-320-72510	Hybrid Disability Insurance	1,863.07	2,108.68	2,387.32	.00	.00	.00
30-130-63-63-9-320-72600	Unemployment Compensation	.00	.00	56.52	.00	.00	.00
30-130-63-63-9-320-72750	VRS Retiree Health Care Credit	6,193.34	6,685.62	7,272.70	8,104.00	8,473.00	369.00
30-130-63-63-9-320-72800	Termination Pay for Vac/Sick Leave	2,520.00	.00	.00	.00	.00	.00
30-130-63-63-9-320-73055	Drug Testing Services/Pledge Program	3,860.74	2,906.50	3,115.00	2,950.00	2,950.00	.00
30-130-63-63-9-320-73070	Employee Physicals	6,744.00	6,379.00	9,265.00	2,580.00	6,652.00	4,072.00
30-130-63-63-9-320-73100	Parents-Sp Ed Transportation Payments	19,137.82	6,934.39	9,614.16	6,940.00	14,151.00	7,211.00
30-130-63-63-9-320-73255	Professional Development	2,688.82	1,478.15	1,877.52	4,500.00	5,500.00	1,000.00
30-130-63-63-9-320-73420	Private Carrier Transportation	.00	.00	.00	.00	25,000.00	25,000.00
30-130-63-63-9-320-75304	Insurance - Motor Vehicle	19,918.00	19,038.00	21,467.00	21,132.00	22,400.00	1,268.00
30-130-63-63-9-320-75530	Travel - Other	.00	.00	154.74	.00	.00	.00
30-130-63-63-9-320-76110	Supplies - Operational	5,124.55	5,301.57	6,209.53	4,800.00	5,000.00	200.00
30-130-63-63-9-320-76125	Fuel and Lubricants	179,090.04	147,293.87	125,274.58	125,000.00	125,000.00	.00
Program 320 - Vehicle Operation Services		\$1,399,835.01	\$1,332,127.23	\$1,362,020.35	\$1,351,773.00	\$1,430,648.00	\$78,875.00
Totals							



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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 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 330 - Transportation Monitoring Svcs							
30-130-63-63-9-330-71172	Compensation-Bus Aides	157,030.98	179,107.61	189,339.21	199,378.00	197,004.00	(2,374.00)
30-130-63-63-9-330-71200	Compensation-OT	.00	.00	4.05	.00	.00	.00
30-130-63-63-9-330-71520	Compensation-Substitutes	6,389.01	9,866.08	16,921.42	7,000.00	7,000.00	.00
30-130-63-63-9-330-71522	Compensation-REWIP Retirees	.00	.00	.00	1,697.00	1,951.00	254.00
30-130-63-63-9-330-71665	Bonus Payments To Teachers	16,254.00	.00	17,213.76	.00	.00	.00
30-130-63-63-9-330-72100	FICA	13,664.82	14,357.28	16,930.42	15,918.00	15,756.00	(162.00)
30-130-63-63-9-330-72210	VRS Pension Contribution	782.58	632.10	1,228.90	2,141.00	2,000.00	(141.00)
30-130-63-63-9-330-72220	VRS Hybrid Pension Contribution	2,554.41	3,055.16	7,794.06	4,996.00	4,895.00	(101.00)
30-130-63-63-9-330-72300	Group Health and Dental Insurance	40,213.88	39,910.96	42,635.93	44,744.00	44,744.00	.00
30-130-63-63-9-330-72400	VRS Group Life Insurance	2,055.34	2,269.40	2,115.12	2,353.00	2,325.00	(28.00)
30-130-63-63-9-330-72510	Hybrid Disability Insurance	594.61	720.48	765.17	.00	1,036.00	1,036.00
30-130-63-63-9-330-72750	VRS Retiree Health Care Credit	1,702.44	1,880.02	1,989.76	2,213.00	2,187.00	(26.00)
30-130-63-63-9-330-72800	Termination Pay for Vac/Sick Leave	.00	.00	80.00	.00	.00	.00
30-130-63-63-9-330-73040	Crossing Guard Services	82,785.48	77,600.48	97,085.67	111,548.00	123,158.00	11,610.00
Program 330 - Transportation Monitoring Svcs Totals		\$324,027.55	\$329,399.57	\$394,103.47	\$391,988.00	\$402,056.00	\$10,068.00
Program 340 - Vehicle Maintenance Services							
30-130-63-63-9-340-71190	Compensation-Custodians	32,691.79	34,643.70	24,917.33	15,324.00	15,473.00	149.00
30-130-63-63-9-340-71665	Bonus Payments To Teachers	.00	.00	588.24	.00	.00	.00
30-130-63-63-9-340-72100	FICA	2,314.96	2,593.36	2,042.35	1,172.00	1,184.00	12.00
30-130-63-63-9-340-72210	VRS Pension Contribution	627.24	665.16	815.00	549.00	542.00	(7.00)
30-130-63-63-9-340-72300	Group Health and Dental Insurance	8,529.96	9,061.92	5,802.16	8,667.00	8,667.00	.00



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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 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 340 - Vehicle Maintenance Services							
30-130-63-63-9-340-72400	VRS Group Life Insurance	437.76	464.22	268.65	181.00	183.00	2.00
30-130-63-63-9-340-72750	VRS Retiree Health Care Credit	362.64	384.54	252.70	170.00	172.00	2.00
30-130-63-63-9-340-72800	Termination Pay for Vac/Sick Leave	.00	.00	824.36	.00	.00	.00
30-130-63-63-9-340-73180	Repair/Maint - Other Contracted	22,058.73	16,809.76	43,105.98	4,100.00	14,000.00	9,900.00
30-130-63-63-9-340-74915	Vehicle Maintenance- City	181,606.50	219,831.93	178,999.10	180,000.00	189,000.00	9,000.00
Program 340 - Vehicle Maintenance Services Totals		\$248,629.58	\$284,454.59	\$257,615.87	\$210,163.00	\$229,221.00	\$19,058.00
Program 350 - Bus Regular Purchases							
30-130-63-63-9-350-78030	School Buses and Other Vehicles	73,087.00	16,500.00	418,621.00	289,526.00	325,113.00	35,587.00
Program 350 - Bus Regular Purchases Totals		\$73,087.00	\$16,500.00	\$418,621.00	\$289,526.00	\$325,113.00	\$35,587.00
Level 9 - District Wide Totals		\$2,285,284.47	\$2,209,294.17	\$2,786,136.34	\$2,586,786.00	\$2,670,283.00	\$83,497.00
Sub-Function 63 - Pupil Transportation Totals		\$2,285,284.47	\$2,209,294.17	\$2,786,136.34	\$2,586,786.00	\$2,670,283.00	\$83,497.00
Function 63 - Pupil Transportation Totals		\$2,285,284.47	\$2,209,294.17	\$2,786,136.34	\$2,586,786.00	\$2,670,283.00	\$83,497.00
Locations 130 - Transportation Totals		\$2,285,284.47	\$2,209,294.17	\$2,786,136.34	\$2,586,786.00	\$2,670,283.00	\$83,497.00
Locations 170 - Non-Departmental							
Function 67 - Debt Service & Fund Transfers							
Sub-Function 67 - Debt Service & Transfers							
Level 9 - District Wide							
Program 720 - Intra Agency Fund							
30-170-67-67-9-720-79311	Transfer To School Capital Projects Fund	1,236,052.00	710,267.00	1,411,016.00	.00	.00	.00
30-170-67-67-9-720-79313	Transfer to School Reserve Fund	718,049.00	187,181.00	368,001.00	.00	.00	.00
30-170-67-67-9-720-79318	Transfer To School Grants Fund	.00	97,500.00	54,976.55	.00	.00	.00
30-170-67-67-9-720-79400	Lease Obligation Principal	15,698.60	32,033.33	32,901.17	79,000.00	98,750.00	19,750.00
30-170-67-67-9-720-79405	Subscription Liability Principal	131,496.76	34,059.30	.00	.00	.00	.00



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Budget Year 2027

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 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							
30-170-67-67-9-720-79410	Lease Obligation Interest	1,674.16	2,712.05	1,844.35	10,000.00	12,500.00	2,500.00
30-170-67-67-9-720-79598	Pay Increase	.00	.00	.00	405,000.00	2,185,696.00	1,780,696.00
30-170-67-67-9-720-79599	Health Insurance Increase	.00	.00	.00	.00	481,080.00	481,080.00
30-170-67-67-9-720-79999	Contingencies	.00	.00	.00	50,000.00	50,000.00	.00
Program 720 - Intra Agency Fund Totals		\$2,102,970.52	\$1,063,752.68	\$1,868,739.07	\$544,000.00	\$2,828,026.00	\$2,284,026.00
Level 9 - District Wide Totals		\$2,102,970.52	\$1,063,752.68	\$1,868,739.07	\$544,000.00	\$2,828,026.00	\$2,284,026.00
Sub-Function 67 - Debt Service & Transfers Totals		\$2,102,970.52	\$1,063,752.68	\$1,868,739.07	\$544,000.00	\$2,828,026.00	\$2,284,026.00
Function 67 - Debt Service & Fund Transfers Totals		\$2,102,970.52	\$1,063,752.68	\$1,868,739.07	\$544,000.00	\$2,828,026.00	\$2,284,026.00
Locations 170 - Non-Departmental Totals		\$2,102,970.52	\$1,063,752.68	\$1,868,739.07	\$544,000.00	\$2,828,026.00	\$2,284,026.00
EXPENSE TOTALS		\$50,327,024.43	\$54,522,795.18	\$58,711,291.25	\$59,545,236.00	\$64,836,277.00	\$5,291,041.00
Fund 30 - School General Fund Totals							
REVENUE TOTALS		\$49,257,564.62	\$55,644,320.11	\$59,028,829.23	\$59,545,236.00	\$64,836,277.00	\$5,291,041.00
EXPENSE TOTALS		\$50,327,024.43	\$54,522,795.18	\$58,711,291.25	\$59,545,236.00	\$64,836,277.00	\$5,291,041.00
Fund 30 - School General Fund Totals		(\$1,069,459.81)	\$1,121,524.93	\$317,537.98	\$0.00	\$0.00	\$0.00
Net Grand Totals							
REVENUE GRAND TOTALS		\$49,257,564.62	\$55,644,320.11	\$59,028,829.23	\$59,545,236.00	\$64,836,277.00	\$5,291,041.00
EXPENSE GRAND TOTALS		\$50,327,024.43	\$54,522,795.18	\$58,711,291.25	\$59,545,236.00	\$64,836,277.00	\$5,291,041.00
Net Grand Totals		(\$1,069,459.81)	\$1,121,524.93	\$317,537.98	\$0.00	\$0.00	\$0.00



FY 27 Grant Budget for Adoption

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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 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	8,203.00	8,173.37	8,027.41	8,027.00	8,027.00	.00
	Program 000 - General Revenue Totals	\$8,203.00	\$8,173.37	\$8,027.41	\$8,027.00	\$8,027.00	\$0.00
	Level 9 - District Wide Totals	\$8,203.00	\$8,173.37	\$8,027.41	\$8,027.00	\$8,027.00	\$0.00
	Sub-Function 00 - Revenues Totals	\$8,203.00	\$8,173.37	\$8,027.41	\$8,027.00	\$8,027.00	\$0.00
	Function 00 - Revenue Totals	\$8,203.00	\$8,173.37	\$8,027.41	\$8,027.00	\$8,027.00	\$0.00
	Locations 200 - ISAEP Grant Totals	\$8,203.00	\$8,173.37	\$8,027.41	\$8,027.00	\$8,027.00	\$0.00
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	5,503.35	8,000.00	6,496.00	(1,504.00)
	Program 000 - General Revenue Totals	\$0.00	\$0.00	\$5,503.35	\$8,000.00	\$6,496.00	(\$1,504.00)
	Level 9 - District Wide Totals	\$0.00	\$0.00	\$5,503.35	\$8,000.00	\$6,496.00	(\$1,504.00)
	Sub-Function 00 - Revenues Totals	\$0.00	\$0.00	\$5,503.35	\$8,000.00	\$6,496.00	(\$1,504.00)
	Function 00 - Revenue Totals	\$0.00	\$0.00	\$5,503.35	\$8,000.00	\$6,496.00	(\$1,504.00)
Department	201 - Summer Manufacturing Camp Totals	\$0.00	\$0.00	\$5,503.35	\$8,000.00	\$6,496.00	(\$1,504.00)



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Fund 32 - School Grants Fund							
REVENUE							
Department 202 - Summer Incl Manufacturing Camp							
Function 00 - Revenue							
Sub-Function 00 - Revenues							
Level 9 - District Wide							
Program 000 - General Revenue							
32-202-00-00-9-000-63062	SparkForce Summer Inclusion Manufacturing Camp	.00	.00	5,314.83	.00	14,733.00	14,733.00
Program 000 - General Revenue Totals		\$0.00	\$0.00	\$5,314.83	\$0.00	\$14,733.00	\$14,733.00
Level 9 - District Wide Totals		\$0.00	\$0.00	\$5,314.83	\$0.00	\$14,733.00	\$14,733.00
Sub-Function 00 - Revenues Totals		\$0.00	\$0.00	\$5,314.83	\$0.00	\$14,733.00	\$14,733.00
Function 00 - Revenue Totals		\$0.00	\$0.00	\$5,314.83	\$0.00	\$14,733.00	\$14,733.00
Department 202 - Summer Incl Manufacturing Camp Totals		\$0.00	\$0.00	\$5,314.83	\$0.00	\$14,733.00	\$14,733.00
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	20,357.00	148,000.00	53,000.00	(95,000.00)
Program 000 - General Revenue Totals		\$0.00	\$0.00	\$20,357.00	\$148,000.00	\$53,000.00	(\$95,000.00)
Level 9 - District Wide Totals		\$0.00	\$0.00	\$20,357.00	\$148,000.00	\$53,000.00	(\$95,000.00)
Sub-Function 00 - Revenues Totals		\$0.00	\$0.00	\$20,357.00	\$148,000.00	\$53,000.00	(\$95,000.00)
Function 00 - Revenue Totals		\$0.00	\$0.00	\$20,357.00	\$148,000.00	\$53,000.00	(\$95,000.00)
Locations 205 - Youth Tobacco Use Prevention Totals		\$0.00	\$0.00	\$20,357.00	\$148,000.00	\$53,000.00	(\$95,000.00)
Locations 215 - ACSE Advnc'g Computer Science Ed							
Function 00 - Revenue							
Sub-Function 00 - Revenues							
Level 9 - District Wide							
Program 000 - General Revenue							
32-215-00-00-9-000-61216	ACSE Robotics and Multilingual Supports in K-5 Carryover	.00	.00	63,848.50	.00	.00	.00



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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Council/Board Approval	Difference Vs Adopted
Fund 32 - School Grants Fund							
REVENUE							
Locations 215 - ACSE Advnc'g Computer Science Ed							
Function 00 - Revenue							
Sub-Function 00 - Revenues							
Level 9 - District Wide							
Program 000 - General Revenue							
32-215-00-00-9-000-61217	ACSE Advanced Placement Computer Science Expansion	.00	.00	5,835.80	.00	.00	.00
	Program 000 - General Revenue Totals	\$0.00	\$0.00	\$69,684.30	\$0.00	\$0.00	\$0.00
	Level 9 - District Wide Totals	\$0.00	\$0.00	\$69,684.30	\$0.00	\$0.00	\$0.00
	Sub-Function 00 - Revenues Totals	\$0.00	\$0.00	\$69,684.30	\$0.00	\$0.00	\$0.00
	Function 00 - Revenue Totals	\$0.00	\$0.00	\$69,684.30	\$0.00	\$0.00	\$0.00
Locations 215 - ACSE Advnc'g Computer Science Ed	Totals	\$0.00	\$0.00	\$69,684.30	\$0.00	\$0.00	\$0.00
Locations 220 - Race To GED Grant							
Function 00 - Revenue							
Sub-Function 00 - Revenues							
Level 9 - District Wide							
Program 000 - General Revenue							
32-220-00-00-9-000-61345	Race to GED Expansion	70,162.67	11,025.00	.00	.00	.00	.00
	Program 000 - General Revenue Totals	\$70,162.67	\$11,025.00	\$0.00	\$0.00	\$0.00	\$0.00
	Level 9 - District Wide Totals	\$70,162.67	\$11,025.00	\$0.00	\$0.00	\$0.00	\$0.00
	Sub-Function 00 - Revenues Totals	\$70,162.67	\$11,025.00	\$0.00	\$0.00	\$0.00	\$0.00
	Function 00 - Revenue Totals	\$70,162.67	\$11,025.00	\$0.00	\$0.00	\$0.00	\$0.00
Locations 220 - Race To GED Grant	Totals	\$70,162.67	\$11,025.00	\$0.00	\$0.00	\$0.00	\$0.00



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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Council/Board Approval	Difference Vs Adopted
Fund 32 - School Grants Fund							
REVENUE							
Locations 225 - Claude Moore Found-EMT grant							
Function 00 - Revenue							
Sub-Function 00 - Revenues							
Level 9 - District Wide							
Program 000 - General Revenue							
32-225-00-00-9-000-63250	Claude Moore Foundation EMT Grant	.00	.00	58,057.75	.00	.00	.00
Program 000 - General Revenue Totals		\$0.00	\$0.00	\$58,057.75	\$0.00	\$0.00	\$0.00
Level 9 - District Wide Totals		\$0.00	\$0.00	\$58,057.75	\$0.00	\$0.00	\$0.00
Sub-Function 00 - Revenues Totals		\$0.00	\$0.00	\$58,057.75	\$0.00	\$0.00	\$0.00
Function 00 - Revenue Totals		\$0.00	\$0.00	\$58,057.75	\$0.00	\$0.00	\$0.00
Locations 225 - Claude Moore Found-EMT grant Totals		\$0.00	\$0.00	\$58,057.75	\$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	14,526.54	15,057.24	12,817.21	19,046.00	19,637.00	591.00
32-230-00-00-9-000-62211	IDEA Part B Sec 619 Spec Ed Preschool Carryover 84.173	.00	.00	12,196.61	.00	.00	.00
Program 000 - General Revenue Totals		\$14,526.54	\$15,057.24	\$25,013.82	\$19,046.00	\$19,637.00	\$591.00
Level 9 - District Wide Totals		\$14,526.54	\$15,057.24	\$25,013.82	\$19,046.00	\$19,637.00	\$591.00
Sub-Function 00 - Revenues Totals		\$14,526.54	\$15,057.24	\$25,013.82	\$19,046.00	\$19,637.00	\$591.00
Function 00 - Revenue Totals		\$14,526.54	\$15,057.24	\$25,013.82	\$19,046.00	\$19,637.00	\$591.00
Locations 230 - Preschool Mini Grants Totals		\$14,526.54	\$15,057.24	\$25,013.82	\$19,046.00	\$19,637.00	\$591.00
Locations 240 - Adult Basic Education Grant							
Function 00 - Revenue							
Sub-Function 00 - Revenues							
Level 9 - District Wide							
Program 000 - General Revenue							
32-240-00-00-9-000-61115	Adult Education	38,462.42	.00	.00	.00	.00	.00
32-240-00-00-9-000-61121	Adult Literacy	87,638.27	.00	.00	.00	.00	.00
32-240-00-00-9-000-62300	Adult Basic Ed 84.002	309,910.13	3,867.00	.00	.00	.00	.00



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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 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							
32-240-00-00-9-000-62305	Corrections Ed & Other Institutionalized Indivs 84.002A	2,000.00	.00	.00	.00	.00	.00
	Program 000 - General Revenue Totals	\$438,010.82	\$3,867.00	\$0.00	\$0.00	\$0.00	\$0.00
	Level 9 - District Wide Totals	\$438,010.82	\$3,867.00	\$0.00	\$0.00	\$0.00	\$0.00
	Sub-Function 00 - Revenues Totals	\$438,010.82	\$3,867.00	\$0.00	\$0.00	\$0.00	\$0.00
	Function 00 - Revenue Totals	\$438,010.82	\$3,867.00	\$0.00	\$0.00	\$0.00	\$0.00
	Locations 240 - Adult Basic Education Grant Totals	\$438,010.82	\$3,867.00	\$0.00	\$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	615,758.69	564,547.56	521,945.09	597,820.00	669,467.00	71,647.00
	Program 000 - General Revenue Totals	\$615,758.69	\$564,547.56	\$521,945.09	\$597,820.00	\$669,467.00	\$71,647.00
	Level 9 - District Wide Totals	\$615,758.69	\$564,547.56	\$521,945.09	\$597,820.00	\$669,467.00	\$71,647.00
	Sub-Function 00 - Revenues Totals	\$615,758.69	\$564,547.56	\$521,945.09	\$597,820.00	\$669,467.00	\$71,647.00
	Function 00 - Revenue Totals	\$615,758.69	\$564,547.56	\$521,945.09	\$597,820.00	\$669,467.00	\$71,647.00
	Locations 250 - ESEA Title I Grant Totals	\$615,758.69	\$564,547.56	\$521,945.09	\$597,820.00	\$669,467.00	\$71,647.00



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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 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	95,698.19	85,020.81	88,622.32	150,338.00	158,148.00	7,810.00
	Program 000 - General Revenue Totals	\$95,698.19	\$85,020.81	\$88,622.32	\$150,338.00	\$158,148.00	\$7,810.00
	Level 9 - District Wide Totals	\$95,698.19	\$85,020.81	\$88,622.32	\$150,338.00	\$158,148.00	\$7,810.00
	Sub-Function 00 - Revenues Totals	\$95,698.19	\$85,020.81	\$88,622.32	\$150,338.00	\$158,148.00	\$7,810.00
	Function 00 - Revenue Totals	\$95,698.19	\$85,020.81	\$88,622.32	\$150,338.00	\$158,148.00	\$7,810.00
	Locations 270 - ESEA II A Teacher Qual Grant Totals	\$95,698.19	\$85,020.81	\$88,622.32	\$150,338.00	\$158,148.00	\$7,810.00
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	16,396.01	11,755.54	16,915.37	25,945.00	29,386.00	3,441.00
32-280-00-00-9-000-62065	Title III A Immigrant Children & Youth 84.365	462.90	.00	.00	.00	.00	.00
	Program 000 - General Revenue Totals	\$16,858.91	\$11,755.54	\$16,915.37	\$25,945.00	\$29,386.00	\$3,441.00
	Level 9 - District Wide Totals	\$16,858.91	\$11,755.54	\$16,915.37	\$25,945.00	\$29,386.00	\$3,441.00
	Sub-Function 00 - Revenues Totals	\$16,858.91	\$11,755.54	\$16,915.37	\$25,945.00	\$29,386.00	\$3,441.00
	Function 00 - Revenue Totals	\$16,858.91	\$11,755.54	\$16,915.37	\$25,945.00	\$29,386.00	\$3,441.00
	Locations 280 - ESEA III A Grant Totals	\$16,858.91	\$11,755.54	\$16,915.37	\$25,945.00	\$29,386.00	\$3,441.00
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	935,640.09	725,510.89	742,912.74	829,932.00	823,144.00	(6,788.00)
	Program 000 - General Revenue Totals	\$935,640.09	\$725,510.89	\$742,912.74	\$829,932.00	\$823,144.00	(\$6,788.00)
	Level 9 - District Wide Totals	\$935,640.09	\$725,510.89	\$742,912.74	\$829,932.00	\$823,144.00	(\$6,788.00)
	Sub-Function 00 - Revenues Totals	\$935,640.09	\$725,510.89	\$742,912.74	\$829,932.00	\$823,144.00	(\$6,788.00)
	Function 00 - Revenue Totals	\$935,640.09	\$725,510.89	\$742,912.74	\$829,932.00	\$823,144.00	(\$6,788.00)
	Locations 300 - Flow Thru Title VI B Grant Totals	\$935,640.09	\$725,510.89	\$742,912.74	\$829,932.00	\$823,144.00	(\$6,788.00)



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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	56,618.30	59,221.56	59,708.66	59,064.00	62,612.00	3,548.00
Program 000 - General Revenue Totals		\$56,618.30	\$59,221.56	\$59,708.66	\$59,064.00	\$62,612.00	\$3,548.00
Level 9 - District Wide Totals		\$56,618.30	\$59,221.56	\$59,708.66	\$59,064.00	\$62,612.00	\$3,548.00
Sub-Function 00 - Revenues Totals		\$56,618.30	\$59,221.56	\$59,708.66	\$59,064.00	\$62,612.00	\$3,548.00
Function 00 - Revenue Totals		\$56,618.30	\$59,221.56	\$59,708.66	\$59,064.00	\$62,612.00	\$3,548.00
Locations 310 - Perkins Vocational Ed Grant Totals		\$56,618.30	\$59,221.56	\$59,708.66	\$59,064.00	\$62,612.00	\$3,548.00
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	87,502.17	34,865.00	4,201.42	.00	.00	.00
32-340-00-00-9-000-63008	Transfer From School Operating Fund	.00	37,500.00	8,717.03	.00	.00	.00
Program 000 - General Revenue Totals		\$87,502.17	\$72,365.00	\$12,918.45	\$0.00	\$0.00	\$0.00
Level 9 - District Wide Totals		\$87,502.17	\$72,365.00	\$12,918.45	\$0.00	\$0.00	\$0.00
Sub-Function 00 - Revenues Totals		\$87,502.17	\$72,365.00	\$12,918.45	\$0.00	\$0.00	\$0.00
Function 00 - Revenue Totals		\$87,502.17	\$72,365.00	\$12,918.45	\$0.00	\$0.00	\$0.00
Locations 340 - School Security Grant Totals		\$87,502.17	\$72,365.00	\$12,918.45	\$0.00	\$0.00	\$0.00
Locations 341 - State School Safety & Security							
Function 00 - Revenue							
Sub-Function 00 - Revenues							
Level 9 - District Wide							
Program 000 - General Revenue							
32-341-00-00-9-000-61343	State School Safety and Security Carryover	.00	.00	76,562.89	.00	.00	.00
Program 000 - General Revenue Totals		\$0.00	\$0.00	\$76,562.89	\$0.00	\$0.00	\$0.00
Level 9 - District Wide Totals		\$0.00	\$0.00	\$76,562.89	\$0.00	\$0.00	\$0.00
Sub-Function 00 - Revenues Totals		\$0.00	\$0.00	\$76,562.89	\$0.00	\$0.00	\$0.00
Function 00 - Revenue Totals		\$0.00	\$0.00	\$76,562.89	\$0.00	\$0.00	\$0.00
Locations 341 - State School Safety & Security Totals		\$0.00	\$0.00	\$76,562.89	\$0.00	\$0.00	\$0.00



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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Council/Board Approval	Difference Vs Adopted
Fund 32 - School Grants Fund							
REVENUE							
Locations 345 - Sch Safety & Security 21.027							
Function 00 - Revenue							
Sub-Function 00 - Revenues							
Level 9 - District Wide							
Program 000 - General Revenue							
32-345-00-00-9-000-61340	CSLFRF School Safety and Security 21.027	.00	.00	53,798.26	.00	.00	.00
Program 000 - General Revenue Totals		\$0.00	\$0.00	\$53,798.26	\$0.00	\$0.00	\$0.00
Level 9 - District Wide Totals		\$0.00	\$0.00	\$53,798.26	\$0.00	\$0.00	\$0.00
Sub-Function 00 - Revenues Totals		\$0.00	\$0.00	\$53,798.26	\$0.00	\$0.00	\$0.00
Function 00 - Revenue Totals		\$0.00	\$0.00	\$53,798.26	\$0.00	\$0.00	\$0.00
Locations 345 - Sch Safety & Security 21.027 Totals		\$0.00	\$0.00	\$53,798.26	\$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	16,265.69	.00	.00	.00	.00	.00
Program 000 - General Revenue Totals		\$16,265.69	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 9 - District Wide Totals		\$16,265.69	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function 00 - Revenues Totals		\$16,265.69	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Function 00 - Revenue Totals		\$16,265.69	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Locations 380 - Plugged In Virginia Totals		\$16,265.69	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Locations 400 - VA Preschool Initiative Grants							
Function 00 - Revenue							
Sub-Function 00 - Revenues							
Level 9 - District Wide							
Program 000 - General Revenue							
32-400-00-00-9-000-61615	Virginia Preschool Initiative Grant 240281	236,489.00	453,002.00	555,862.00	717,281.00	710,934.00	(6,347.00)
Program 000 - General Revenue Totals		\$236,489.00	\$453,002.00	\$555,862.00	\$717,281.00	\$710,934.00	(\$6,347.00)
Level 9 - District Wide Totals		\$236,489.00	\$453,002.00	\$555,862.00	\$717,281.00	\$710,934.00	(\$6,347.00)
Sub-Function 00 - Revenues Totals		\$236,489.00	\$453,002.00	\$555,862.00	\$717,281.00	\$710,934.00	(\$6,347.00)
Function 00 - Revenue Totals		\$236,489.00	\$453,002.00	\$555,862.00	\$717,281.00	\$710,934.00	(\$6,347.00)
Locations 400 - VA Preschool Initiative Grants Totals		\$236,489.00	\$453,002.00	\$555,862.00	\$717,281.00	\$710,934.00	(\$6,347.00)



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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Council/Board Approval	Difference Vs Adopted
Fund 32 - School Grants Fund							
REVENUE							
Locations 420 - PBIS of the VTSS							
Function 00 - Revenue							
Sub-Function 00 - Revenues							
Level 9 - District Wide							
Program 000 - General Revenue							
32-420-00-00-9-000-61620	PBIS of the VTSS 240427	17,953.95	.00	30,000.00	.00	30,000.00	30,000.00
32-420-00-00-9-000-61621	PBIS of the VTSS Carryover 240427	.00	18,955.23	19,700.86	.00	.00	.00
	Program 000 - General Revenue Totals	\$17,953.95	\$18,955.23	\$49,700.86	\$0.00	\$30,000.00	\$30,000.00
	Level 9 - District Wide Totals	\$17,953.95	\$18,955.23	\$49,700.86	\$0.00	\$30,000.00	\$30,000.00
	Sub-Function 00 - Revenues Totals	\$17,953.95	\$18,955.23	\$49,700.86	\$0.00	\$30,000.00	\$30,000.00
	Function 00 - Revenue Totals	\$17,953.95	\$18,955.23	\$49,700.86	\$0.00	\$30,000.00	\$30,000.00
	Locations 420 - PBIS of the VTSS Totals	\$17,953.95	\$18,955.23	\$49,700.86	\$0.00	\$30,000.00	\$30,000.00
Locations 440 - Student Supp & Acad Achievement							
Function 00 - Revenue							
Sub-Function 00 - Revenues							
Level 9 - District Wide							
Program 000 - General Revenue							
32-440-00-00-9-000-62250	Title IV A Student Support & Acad Enrichment 84.424	40,676.28	18,310.87	38,488.77	64,363.00	73,237.00	8,874.00
	Program 000 - General Revenue Totals	\$40,676.28	\$18,310.87	\$38,488.77	\$64,363.00	\$73,237.00	\$8,874.00
	Level 9 - District Wide Totals	\$40,676.28	\$18,310.87	\$38,488.77	\$64,363.00	\$73,237.00	\$8,874.00
	Sub-Function 00 - Revenues Totals	\$40,676.28	\$18,310.87	\$38,488.77	\$64,363.00	\$73,237.00	\$8,874.00
	Function 00 - Revenue Totals	\$40,676.28	\$18,310.87	\$38,488.77	\$64,363.00	\$73,237.00	\$8,874.00
	Locations 440 - Student Supp & Acad Achievement Totals	\$40,676.28	\$18,310.87	\$38,488.77	\$64,363.00	\$73,237.00	\$8,874.00
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	314,944.87	194,525.94	101,956.09	300,000.00	200,000.00	(100,000.00)



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Fund 32 - School Grants Fund							
REVENUE							
Locations 460 - Year Round School							
Function 00 - Revenue							
Sub-Function 00 - Revenues							
Level 9 - District Wide							
Program 000 - General Revenue							
32-460-00-00-9-000-63008	Transfer From School Operating Fund	.00	60,000.00	46,259.52	.00	.00	.00
Program 000 - General Revenue Totals		\$314,944.87	\$254,525.94	\$148,215.61	\$300,000.00	\$200,000.00	(\$100,000.00)
Level 9 - District Wide Totals		\$314,944.87	\$254,525.94	\$148,215.61	\$300,000.00	\$200,000.00	(\$100,000.00)
Sub-Function 00 - Revenues Totals		\$314,944.87	\$254,525.94	\$148,215.61	\$300,000.00	\$200,000.00	(\$100,000.00)
Function 00 - Revenue Totals		\$314,944.87	\$254,525.94	\$148,215.61	\$300,000.00	\$200,000.00	(\$100,000.00)
Locations 460 - Year Round School Totals		\$314,944.87	\$254,525.94	\$148,215.61	\$300,000.00	\$200,000.00	(\$100,000.00)
Locations 500 - CARES GEER 84.425C							
Function 00 - Revenue							
Sub-Function 00 - Revenues							
Level 9 - District Wide							
Program 000 - General Revenue							
32-500-00-00-9-000-62262	CARES Act GEER State Set-aside 84.425C	18,803.72	.00	.00	.00	.00	.00
Program 000 - General Revenue Totals		\$18,803.72	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 9 - District Wide Totals		\$18,803.72	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function 00 - Revenues Totals		\$18,803.72	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Function 00 - Revenue Totals		\$18,803.72	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Locations 500 - CARES GEER 84.425C Totals		\$18,803.72	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00



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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Council/Board Approval	Difference Vs Adopted
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	384,882.29	1,990.00	.00	.00	.00	.00
	Program 000 - General Revenue Totals	\$384,882.29	\$1,990.00	\$0.00	\$0.00	\$0.00	\$0.00
	Level 9 - District Wide Totals	\$384,882.29	\$1,990.00	\$0.00	\$0.00	\$0.00	\$0.00
	Sub-Function 00 - Revenues Totals	\$384,882.29	\$1,990.00	\$0.00	\$0.00	\$0.00	\$0.00
	Function 00 - Revenue Totals	\$384,882.29	\$1,990.00	\$0.00	\$0.00	\$0.00	\$0.00
	Locations 530 - CRRSA ESSER II 84.425D Totals	\$384,882.29	\$1,990.00	\$0.00	\$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	1,557,866.25	1,149,384.63	39,319.17	.00	.00	.00
	Program 000 - General Revenue Totals	\$1,557,866.25	\$1,149,384.63	\$39,319.17	\$0.00	\$0.00	\$0.00
	Level 9 - District Wide Totals	\$1,557,866.25	\$1,149,384.63	\$39,319.17	\$0.00	\$0.00	\$0.00
	Sub-Function 00 - Revenues Totals	\$1,557,866.25	\$1,149,384.63	\$39,319.17	\$0.00	\$0.00	\$0.00
	Function 00 - Revenue Totals	\$1,557,866.25	\$1,149,384.63	\$39,319.17	\$0.00	\$0.00	\$0.00
	Locations 540 - CRRSA ESSER III 84.425U Totals	\$1,557,866.25	\$1,149,384.63	\$39,319.17	\$0.00	\$0.00	\$0.00



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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Council/Board Approval	Difference Vs Adopted
Fund 32 - School Grants Fund							
REVENUE							
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	110,467.07	.00	.00	.00	.00	.00
Program 000 - General Revenue Totals		\$110,467.07	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 9 - District Wide Totals		\$110,467.07	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function 00 - Revenues Totals		\$110,467.07	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Function 00 - Revenue Totals		\$110,467.07	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Locations 570 - ARP Flow Thru 84.027X Totals		\$110,467.07	\$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	30,000.00	.00	.00	.00	.00
Program 000 - General Revenue Totals		\$0.00	\$30,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 9 - District Wide Totals		\$0.00	\$30,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function 00 - Revenues Totals		\$0.00	\$30,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Function 00 - Revenue Totals		\$0.00	\$30,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Locations 582 - Emergency ConnectivityIII 32.009 Totals		\$0.00	\$30,000.00	\$0.00	\$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	7,494.66	.00	2,402.90	.00	.00	.00
Program 000 - General Revenue Totals		\$7,494.66	\$0.00	\$2,402.90	\$0.00	\$0.00	\$0.00
Level 9 - District Wide Totals		\$7,494.66	\$0.00	\$2,402.90	\$0.00	\$0.00	\$0.00
Sub-Function 00 - Revenues Totals		\$7,494.66	\$0.00	\$2,402.90	\$0.00	\$0.00	\$0.00
Function 00 - Revenue Totals		\$7,494.66	\$0.00	\$2,402.90	\$0.00	\$0.00	\$0.00
Locations 590 - ARP Homeless II C&Y 84.425W Totals		\$7,494.66	\$0.00	\$2,402.90	\$0.00	\$0.00	\$0.00



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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Council/Board Approval	Difference Vs Adopted
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	90,293.85	256,378.44	78,472.63	.00	.00	.00
	Program 000 - General Revenue Totals	\$90,293.85	\$256,378.44	\$78,472.63	\$0.00	\$0.00	\$0.00
	Level 9 - District Wide Totals	\$90,293.85	\$256,378.44	\$78,472.63	\$0.00	\$0.00	\$0.00
	Sub-Function 00 - Revenues Totals	\$90,293.85	\$256,378.44	\$78,472.63	\$0.00	\$0.00	\$0.00
	Function 00 - Revenue Totals	\$90,293.85	\$256,378.44	\$78,472.63	\$0.00	\$0.00	\$0.00
Locations 600 - ARP ESSER III Set-Aside 84.425U	Totals	\$90,293.85	\$256,378.44	\$78,472.63	\$0.00	\$0.00	\$0.00
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	391,884.15	307,989.85	.00	.00	.00	.00
	Program 000 - General Revenue Totals	\$391,884.15	\$307,989.85	\$0.00	\$0.00	\$0.00	\$0.00
	Level 9 - District Wide Totals	\$391,884.15	\$307,989.85	\$0.00	\$0.00	\$0.00	\$0.00
	Sub-Function 00 - Revenues Totals	\$391,884.15	\$307,989.85	\$0.00	\$0.00	\$0.00	\$0.00
	Function 00 - Revenue Totals	\$391,884.15	\$307,989.85	\$0.00	\$0.00	\$0.00	\$0.00
Locations 610 - ARPA CSLFRF Ventilation 21.027	Totals	\$391,884.15	\$307,989.85	\$0.00	\$0.00	\$0.00	\$0.00
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	19,723.00	.00	.00	.00	.00	.00
	Program 000 - General Revenue Totals	\$19,723.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Level 9 - District Wide Totals	\$19,723.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Sub-Function 00 - Revenues Totals	\$19,723.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Function 00 - Revenue Totals	\$19,723.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Locations 630 - DCJS Digital Mapping Grant	Totals	\$19,723.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00



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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Council/Board Approval	Difference Vs Adopted
Fund 32 - School Grants Fund							
REVENUE							
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	31,925.33	48,079.67	.00	.00	.00	.00
	Program 000 - General Revenue Totals	\$31,925.33	\$48,079.67	\$0.00	\$0.00	\$0.00	\$0.00
	Level 9 - District Wide Totals	\$31,925.33	\$48,079.67	\$0.00	\$0.00	\$0.00	\$0.00
	Sub-Function 00 - Revenues Totals	\$31,925.33	\$48,079.67	\$0.00	\$0.00	\$0.00	\$0.00
	Function 00 - Revenue Totals	\$31,925.33	\$48,079.67	\$0.00	\$0.00	\$0.00	\$0.00
	Locations 640 - School-Based Health 93.354 Totals	\$31,925.33	\$48,079.67	\$0.00	\$0.00	\$0.00	\$0.00
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	16,928.27	.00	.00	.00	.00	.00
	Program 000 - General Revenue Totals	\$16,928.27	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Level 9 - District Wide Totals	\$16,928.27	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Sub-Function 00 - Revenues Totals	\$16,928.27	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Function 00 - Revenue Totals	\$16,928.27	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Locations 650 - Epidem & Lab Capacity 93.323 Totals	\$16,928.27	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
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	1,811.72	131,188.28	.00	.00	.00	.00
	Program 000 - General Revenue Totals	\$1,811.72	\$131,188.28	\$0.00	\$0.00	\$0.00	\$0.00
	Level 9 - District Wide Totals	\$1,811.72	\$131,188.28	\$0.00	\$0.00	\$0.00	\$0.00
	Sub-Function 00 - Revenues Totals	\$1,811.72	\$131,188.28	\$0.00	\$0.00	\$0.00	\$0.00
	Function 00 - Revenue Totals	\$1,811.72	\$131,188.28	\$0.00	\$0.00	\$0.00	\$0.00
	Locations 660 - Community Schools Grant 84.215J Totals	\$1,811.72	\$131,188.28	\$0.00	\$0.00	\$0.00	\$0.00



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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Council/Board Approval	Difference Vs Adopted
Fund 32 - School Grants Fund							
REVENUE							
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	239,568.73	186,539.98	206,441.00	190,000.00	(16,441.00)
	Program 000 - General Revenue Totals	\$0.00	\$239,568.73	\$186,539.98	\$206,441.00	\$190,000.00	(\$16,441.00)
	Level 9 - District Wide Totals	\$0.00	\$239,568.73	\$186,539.98	\$206,441.00	\$190,000.00	(\$16,441.00)
	Sub-Function 00 - Revenues Totals	\$0.00	\$239,568.73	\$186,539.98	\$206,441.00	\$190,000.00	(\$16,441.00)
	Function 00 - Revenue Totals	\$0.00	\$239,568.73	\$186,539.98	\$206,441.00	\$190,000.00	(\$16,441.00)
	Locations 670 - SBMH2-Yr1 84.184H Totals	\$0.00	\$239,568.73	\$186,539.98	\$206,441.00	\$190,000.00	(\$16,441.00)
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	681,886.93	473,446.71	.00	.00	.00
	Program 000 - General Revenue Totals	\$0.00	\$681,886.93	\$473,446.71	\$0.00	\$0.00	\$0.00
	Level 9 - District Wide Totals	\$0.00	\$681,886.93	\$473,446.71	\$0.00	\$0.00	\$0.00
	Sub-Function 00 - Revenues Totals	\$0.00	\$681,886.93	\$473,446.71	\$0.00	\$0.00	\$0.00
	Function 00 - Revenue Totals	\$0.00	\$681,886.93	\$473,446.71	\$0.00	\$0.00	\$0.00
	Locations 680 - ALL in Tutoring Totals	\$0.00	\$681,886.93	\$473,446.71	\$0.00	\$0.00	\$0.00
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	3,000.00	.00	.00	.00	.00
	Program 000 - General Revenue Totals	\$0.00	\$3,000.00	\$0.00	\$0.00	\$0.00	\$0.00
	Level 9 - District Wide Totals	\$0.00	\$3,000.00	\$0.00	\$0.00	\$0.00	\$0.00
	Sub-Function 00 - Revenues Totals	\$0.00	\$3,000.00	\$0.00	\$0.00	\$0.00	\$0.00
	Function 00 - Revenue Totals	\$0.00	\$3,000.00	\$0.00	\$0.00	\$0.00	\$0.00
	Locations 690 - Education-Homeless C&Y 84.196A Totals	\$0.00	\$3,000.00	\$0.00	\$0.00	\$0.00	\$0.00
	REVENUE TOTALS	\$5,627,389.48	\$5,180,804.54	\$3,367,790.87	\$3,614,257.00	\$3,528,821.00	(\$85,436.00)



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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Council/Board Approval	Difference Vs Adopted
Fund 32 - School Grants Fund							
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
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	4,536.07	5,100.77	7,456.92	2,529.00	2,529.00	.00
32-200-61-10-3-120-72100	FICA	347.03	390.18	570.49	155.00	155.00	.00
32-200-61-10-3-120-76435	Supplies - Instructional	3,319.90	2,682.42	.00	5,343.00	5,343.00	.00
Program 120 - Special Education Totals		\$8,203.00	\$8,173.37	\$8,027.41	\$8,027.00	\$8,027.00	\$0.00
Level 3 - Secondary Totals		\$8,203.00	\$8,173.37	\$8,027.41	\$8,027.00	\$8,027.00	\$0.00
Sub-Function 10 - Classroom Instruction Totals		\$8,203.00	\$8,173.37	\$8,027.41	\$8,027.00	\$8,027.00	\$0.00
Function 61 - Instruction Totals		\$8,203.00	\$8,173.37	\$8,027.41	\$8,027.00	\$8,027.00	\$0.00
Locations 200 - ISAEP Grant Totals		\$8,203.00	\$8,173.37	\$8,027.41	\$8,027.00	\$8,027.00	\$0.00



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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Council/Board Approval	Difference Vs Adopted
Fund 32 - School Grants Fund							
EXPENSE							
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	2,070.00	7,431.00	4,212.00	(3,219.00)
32-201-61-10-6-160-72100	FICA	.00	.00	158.36	569.00	322.00	(247.00)
32-201-61-10-6-160-76435	Supplies - Instructional	.00	.00	3,274.99	.00	1,962.00	1,962.00
	Program 160 - Summer Totals	\$0.00	\$0.00	\$5,503.35	\$8,000.00	\$6,496.00	(\$1,504.00)
	Level 6 - Summer Totals	\$0.00	\$0.00	\$5,503.35	\$8,000.00	\$6,496.00	(\$1,504.00)
	Sub-Function 10 - Classroom Instruction Totals	\$0.00	\$0.00	\$5,503.35	\$8,000.00	\$6,496.00	(\$1,504.00)
	Function 61 - Instruction Totals	\$0.00	\$0.00	\$5,503.35	\$8,000.00	\$6,496.00	(\$1,504.00)
Department 201 - Summer Manufacturing Camp Totals		\$0.00	\$0.00	\$5,503.35	\$8,000.00	\$6,496.00	(\$1,504.00)
Department 202 - Summer Incl Manufacturing Camp							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 6 - Summer							
Program 160 - Summer							
32-202-61-10-6-160-71120	Compensation-Instructional Salaries	.00	.00	1,980.00	.00	2,412.00	2,412.00
32-202-61-10-6-160-71151	Compensation-Instructional Asst	.00	.00	2,920.00	.00	5,660.00	5,660.00
32-202-61-10-6-160-72100	FICA	.00	.00	374.85	.00	618.00	618.00
32-202-61-10-6-160-76435	Supplies - Instructional	.00	.00	39.98	.00	5,099.00	5,099.00
	Program 160 - Summer Totals	\$0.00	\$0.00	\$5,314.83	\$0.00	\$13,789.00	\$13,789.00
	Level 6 - Summer Totals	\$0.00	\$0.00	\$5,314.83	\$0.00	\$13,789.00	\$13,789.00
	Sub-Function 10 - Classroom Instruction Totals	\$0.00	\$0.00	\$5,314.83	\$0.00	\$13,789.00	\$13,789.00
	Function 61 - Instruction Totals	\$0.00	\$0.00	\$5,314.83	\$0.00	\$13,789.00	\$13,789.00



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Fund	32 - School Grants Fund						
	EXPENSE						
Department	202 - Summer Incl Manufacturing Camp						
Function	63 - Pupil Transportation						
Sub-Function	63 - Pupil Transportation						
Level	9 - District Wide						
Program	320 - Vehicle Operation Services						
32-202-63-63-9-320-71170	Compensation-Bus Drivers	.00	.00	.00	.00	877.00	877.00
32-202-63-63-9-320-72100	FICA	.00	.00	.00	.00	67.00	67.00
	Program 320 - Vehicle Operation Services Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$944.00	\$944.00
	Level 9 - District Wide Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$944.00	\$944.00
	Sub-Function 63 - Pupil Transportation Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$944.00	\$944.00
	Function 63 - Pupil Transportation Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$944.00	\$944.00
Department	202 - Summer Incl Manufacturing Camp Totals	\$0.00	\$0.00	\$5,314.83	\$0.00	\$14,733.00	\$14,733.00
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						
32-205-62-62-9-222-71135	Compensation - Health and Behavioral	.00	.00	8,365.83	89,717.00	34,650.00	(55,067.00)
32-205-62-62-9-222-71665	Bonus Payments To Teachers	.00	.00	1,470.59	.00	.00	.00
32-205-62-62-9-222-72100	FICA	.00	.00	752.66	6,864.00	2,651.00	(4,213.00)
32-205-62-62-9-222-73037	Contractual Services - Other	.00	.00	7,457.00	22,500.00	9,456.00	(13,044.00)
32-205-62-62-9-222-75530	Travel - Other	.00	.00	1,013.32	12,275.00	3,000.00	(9,275.00)
32-205-62-62-9-222-76045	Furniture and Equip <\$5,000	.00	.00	1,123.04	6,300.00	1,743.00	(4,557.00)
32-205-62-62-9-222-76105	Supplies - Office	.00	.00	174.56	10,344.00	1,500.00	(8,844.00)
	Program 222 - Health Services Totals	\$0.00	\$0.00	\$20,357.00	\$148,000.00	\$53,000.00	(\$95,000.00)
	Level 9 - District Wide Totals	\$0.00	\$0.00	\$20,357.00	\$148,000.00	\$53,000.00	(\$95,000.00)
	Sub-Function 62 - Admin, Attend. & Health Totals	\$0.00	\$0.00	\$20,357.00	\$148,000.00	\$53,000.00	(\$95,000.00)
	Function 62 - Administration, Attend. & Health Totals	\$0.00	\$0.00	\$20,357.00	\$148,000.00	\$53,000.00	(\$95,000.00)
Locations	205 - Youth Tobacco Use Prevention Totals	\$0.00	\$0.00	\$20,357.00	\$148,000.00	\$53,000.00	(\$95,000.00)



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Fund 32 - School Grants Fund							
EXPENSE							
Locations 215 - ACSE Advnc'g Computer Science Ed							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 2 - Elementary							
Program 110 - Regular Instruction							
32-215-61-10-2-110-71120	Compensation-Instructional Salaries	.00	.00	19,500.00	.00	.00	.00
32-215-61-10-2-110-71151	Compensation-Instructional Asst	.00	.00	4,071.08	.00	.00	.00
32-215-61-10-2-110-72100	FICA	.00	.00	1,807.87	.00	.00	.00
32-215-61-10-2-110-73037	Contractual Services - Other	.00	.00	26,000.00	.00	.00	.00
32-215-61-10-2-110-76435	Supplies - Instructional	.00	.00	8,701.80	.00	.00	.00
	Program 110 - Regular Instruction Totals	\$0.00	\$0.00	\$60,080.75	\$0.00	\$0.00	\$0.00
	Level 2 - Elementary Totals	\$0.00	\$0.00	\$60,080.75	\$0.00	\$0.00	\$0.00
Level 3 - Secondary							
Program 110 - Regular Instruction							
32-215-61-10-3-110-71120	Compensation-Instructional Salaries	.00	.00	3,000.00	.00	.00	.00
32-215-61-10-3-110-72100	FICA	.00	.00	229.50	.00	.00	.00
32-215-61-10-3-110-73037	Contractual Services - Other	.00	.00	2,606.30	.00	.00	.00
	Program 110 - Regular Instruction Totals	\$0.00	\$0.00	\$5,835.80	\$0.00	\$0.00	\$0.00
	Level 3 - Secondary Totals	\$0.00	\$0.00	\$5,835.80	\$0.00	\$0.00	\$0.00
	Sub-Function 10 - Classroom Instruction Totals	\$0.00	\$0.00	\$65,916.55	\$0.00	\$0.00	\$0.00
	Function 61 - Instruction Totals	\$0.00	\$0.00	\$65,916.55	\$0.00	\$0.00	\$0.00
Function 68 - Technology							
Sub-Function 10 - Classroom Instruction							
Level 9 - District Wide							
Program 800 - Technology							
32-215-68-10-9-800-71139	Compensation-ITRT	.00	.00	3,500.00	.00	.00	.00
32-215-68-10-9-800-72100	FICA	.00	.00	267.75	.00	.00	.00
	Program 800 - Technology Totals	\$0.00	\$0.00	\$3,767.75	\$0.00	\$0.00	\$0.00
	Level 9 - District Wide Totals	\$0.00	\$0.00	\$3,767.75	\$0.00	\$0.00	\$0.00
	Sub-Function 10 - Classroom Instruction Totals	\$0.00	\$0.00	\$3,767.75	\$0.00	\$0.00	\$0.00
	Function 68 - Technology Totals	\$0.00	\$0.00	\$3,767.75	\$0.00	\$0.00	\$0.00



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Fund 32 - School Grants Fund							
EXPENSE							
Locations 215 - ACSE Advnc'g Computer Science Ed		\$0.00	\$0.00	\$69,684.30	\$0.00	\$0.00	\$0.00
	Totals						
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	13,880.64	.00	.00	.00	.00	.00
32-220-61-10-7-110-71150	Compensation-Clerical	22,345.40	.00	.00	.00	.00	.00
32-220-61-10-7-110-72100	FICA	2,767.25	.00	.00	.00	.00	.00
32-220-61-10-7-110-73037	Contractual Services - Other	15,020.00	.00	.00	.00	.00	.00
32-220-61-10-7-110-76435	Supplies - Instructional	16,149.38	11,025.00	.00	.00	.00	.00
	Program 110 - Regular Instruction Totals	\$70,162.67	\$11,025.00	\$0.00	\$0.00	\$0.00	\$0.00
	Level 7 - Adult Totals	\$70,162.67	\$11,025.00	\$0.00	\$0.00	\$0.00	\$0.00
	Sub-Function 10 - Classroom Instruction Totals	\$70,162.67	\$11,025.00	\$0.00	\$0.00	\$0.00	\$0.00
	Function 61 - Instruction Totals	\$70,162.67	\$11,025.00	\$0.00	\$0.00	\$0.00	\$0.00
	Locations 220 - Race To GED Grant Totals	\$70,162.67	\$11,025.00	\$0.00	\$0.00	\$0.00	\$0.00
Locations 225 - Claude Moore Found-EMT grant							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 3 - Secondary							
Program 110 - Regular Instruction							
32-225-61-10-3-110-76290	Health	.00	.00	58,057.75	.00	.00	.00
	Program 110 - Regular Instruction Totals	\$0.00	\$0.00	\$58,057.75	\$0.00	\$0.00	\$0.00
	Level 3 - Secondary Totals	\$0.00	\$0.00	\$58,057.75	\$0.00	\$0.00	\$0.00
	Sub-Function 10 - Classroom Instruction Totals	\$0.00	\$0.00	\$58,057.75	\$0.00	\$0.00	\$0.00
	Function 61 - Instruction Totals	\$0.00	\$0.00	\$58,057.75	\$0.00	\$0.00	\$0.00
	Locations 225 - Claude Moore Found-EMT grant Totals	\$0.00	\$0.00	\$58,057.75	\$0.00	\$0.00	\$0.00



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Fund 32 - School Grants Fund							
EXPENSE							
Locations 230 - Preschool Mini Grants							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 8 - Pre-K							
Program 180 - Pre-K Non- Sp Ed							
32-230-61-10-8-180-71120	Compensation-Instructional Salaries	.00	3,910.35	4,851.58	.00	.00	.00
32-230-61-10-8-180-71151	Compensation-Instructional Asst	11,062.22	10,076.86	11,911.55	17,693.00	12,212.00	(5,481.00)
32-230-61-10-8-180-71665	Bonus Payments To Teachers	2,322.00	.00	774.00	.00	.00	.00
32-230-61-10-8-180-72100	FICA	1,142.32	1,070.03	1,200.25	1,353.00	934.00	(419.00)
32-230-61-10-8-180-72220	VRS Hybrid Pension Contribution	.00	.00	2,049.68	.00	1,908.00	1,908.00
32-230-61-10-8-180-72300	Group Health and Dental Insurance	.00	.00	3,922.68	.00	4,000.00	4,000.00
32-230-61-10-8-180-72400	VRS Group Life Insurance	.00	.00	136.52	.00	129.00	129.00
32-230-61-10-8-180-72510	Hybrid Disability Insurance	.00	.00	27.50	.00	347.00	347.00
32-230-61-10-8-180-72750	VRS Retiree Health Care Credit	.00	.00	140.06	.00	107.00	107.00
Program 180 - Pre-K Non- Sp Ed Totals		\$14,526.54	\$15,057.24	\$25,013.82	\$19,046.00	\$19,637.00	\$591.00
Level 8 - Pre-K Totals		\$14,526.54	\$15,057.24	\$25,013.82	\$19,046.00	\$19,637.00	\$591.00
Sub-Function 10 - Classroom Instruction Totals		\$14,526.54	\$15,057.24	\$25,013.82	\$19,046.00	\$19,637.00	\$591.00
Function 61 - Instruction Totals		\$14,526.54	\$15,057.24	\$25,013.82	\$19,046.00	\$19,637.00	\$591.00
Locations 230 - Preschool Mini Grants Totals		\$14,526.54	\$15,057.24	\$25,013.82	\$19,046.00	\$19,637.00	\$591.00
Locations 240 - Adult Basic Education Grant							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 7 - Adult							
Program 170 - Adult							
32-240-61-10-7-170-71120	Compensation-Instructional Salaries	211,093.27	.00	.00	.00	.00	.00
32-240-61-10-7-170-71150	Compensation-Clerical	5,360.60	.00	.00	.00	.00	.00
32-240-61-10-7-170-72100	FICA	16,538.01	.00	.00	.00	.00	.00
32-240-61-10-7-170-72220	VRS Hybrid Pension Contribution	1,254.03	.00	.00	.00	.00	.00
32-240-61-10-7-170-72300	Group Health and Dental Insurance	755.16	.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 170 - Adult							
32-240-61-10-7-170-72400	VRS Group Life Insurance	85.36	.00	.00	.00	.00	.00
32-240-61-10-7-170-72510	Hybrid Disability Insurance	15.16	.00	.00	.00	.00	.00
32-240-61-10-7-170-72750	VRS Retiree Health Care Credit	77.08	.00	.00	.00	.00	.00
32-240-61-10-7-170-73037	Contractual Services - Other	33,522.86	.00	.00	.00	.00	.00
32-240-61-10-7-170-75202	Telephone Services	1,340.21	.00	.00	.00	.00	.00
32-240-61-10-7-170-75530	Travel - Other	552.74	.00	.00	.00	.00	.00
32-240-61-10-7-170-76435	Supplies - Instructional	39,315.65	3,867.00	.00	.00	.00	.00
	Program 170 - Adult Totals	\$309,910.13	\$3,867.00	\$0.00	\$0.00	\$0.00	\$0.00
Program 171 - Adult GAE							
32-240-61-10-7-171-71120	Compensation-Instructional Salaries	34,737.80	.00	.00	.00	.00	.00
32-240-61-10-7-171-72100	FICA	2,657.43	.00	.00	.00	.00	.00
32-240-61-10-7-171-73037	Contractual Services - Other	1,025.00	.00	.00	.00	.00	.00
32-240-61-10-7-171-76435	Supplies - Instructional	42.19	.00	.00	.00	.00	.00
	Program 171 - Adult GAE Totals	\$38,462.42	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Program 172 - Adult Leadership							
32-240-61-10-7-172-71110	Compensation-Administrative	58,264.00	.00	.00	.00	.00	.00
32-240-61-10-7-172-72100	FICA	4,415.37	.00	.00	.00	.00	.00
32-240-61-10-7-172-72220	VRS Hybrid Pension Contribution	11,450.25	.00	.00	.00	.00	.00
32-240-61-10-7-172-72300	Group Health and Dental Insurance	7,774.80	.00	.00	.00	.00	.00
32-240-61-10-7-172-72400	VRS Group Life Insurance	938.96	.00	.00	.00	.00	.00
32-240-61-10-7-172-72510	Hybrid Disability Insurance	166.76	.00	.00	.00	.00	.00
32-240-61-10-7-172-72750	VRS Retiree Health Care Credit	847.88	.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							
32-240-61-10-7-172-73037	Contractual Services - Other	2,767.15	.00	.00	.00	.00	.00
32-240-61-10-7-172-75530	Travel - Other	813.12	.00	.00	.00	.00	.00
32-240-61-10-7-172-76435	Supplies - Instructional	199.98	.00	.00	.00	.00	.00
	Program 172 - Adult Leadership Totals	\$87,638.27	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Program 173 - Adult C&I							
32-240-61-10-7-173-73037	Contractual Services - Other	1,788.18	.00	.00	.00	.00	.00
32-240-61-10-7-173-75530	Travel - Other	211.82	.00	.00	.00	.00	.00
	Program 173 - Adult C&I Totals	\$2,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Level 7 - Adult Totals	\$438,010.82	\$3,867.00	\$0.00	\$0.00	\$0.00	\$0.00
	Sub-Function 10 - Classroom Instruction Totals	\$438,010.82	\$3,867.00	\$0.00	\$0.00	\$0.00	\$0.00
	Function 61 - Instruction Totals	\$438,010.82	\$3,867.00	\$0.00	\$0.00	\$0.00	\$0.00
	Locations 240 - Adult Basic Education Grant Totals	\$438,010.82	\$3,867.00	\$0.00	\$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	142,335.63	154,697.87	147,486.59	143,729.00	163,991.00	20,262.00
32-250-61-10-2-110-71151	Compensation-Instructional Asst	194,667.45	188,688.67	183,093.25	194,410.00	196,199.00	1,789.00
32-250-61-10-2-110-71665	Bonus Payments To Teachers	18,576.00	.00	12,848.39	.00	.00	.00
32-250-61-10-2-110-72100	FICA	24,613.38	23,527.31	24,060.48	25,868.00	30,525.00	4,657.00
32-250-61-10-2-110-72210	VRS Pension Contribution	38,093.66	40,711.42	22,584.42	48,050.00	49,500.00	1,450.00
32-250-61-10-2-110-72220	VRS Hybrid Pension Contribution	17,459.73	17,963.54	29,946.84	.00	.00	.00
32-250-61-10-2-110-72300	Group Health and Dental Insurance	72,429.54	77,643.30	63,636.76	43,194.00	64,600.00	21,406.00



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Fund	32 - School Grants Fund						
	EXPENSE						
Locations	250 - ESEA Title I Grant						
Function	61 - Instruction						
Sub-Function	10 - Classroom Instruction						
Level	2 - Elementary						
Program	110 - Regular Instruction						
32-250-61-10-2-110-72400	VRS Group Life Insurance	4,479.06	4,730.64	3,980.41	3,990.00	4,100.00	110.00
32-250-61-10-2-110-72510	Hybrid Disability Insurance	250.12	257.22	424.66	300.00	850.00	550.00
32-250-61-10-2-110-72750	VRS Retiree Health Care Credit	4,044.58	4,271.76	4,081.83	4,091.00	4,200.00	109.00
32-250-61-10-2-110-72800	Termination Pay for Vac/Sick Leave	.00	7,749.60	878.67	.00	.00	.00
32-250-61-10-2-110-73037	Contractual Services - Other	45,521.04	38,028.75	15,615.75	20,872.00	37,638.00	16,766.00
32-250-61-10-2-110-76435	Supplies - Instructional	42,828.50	405.00	9,307.04	109,316.00	112,864.00	3,548.00
	Program 110 - Regular Instruction Totals	\$605,298.69	\$558,675.08	\$517,945.09	\$593,820.00	\$664,467.00	\$70,647.00
	Level 2 - Elementary Totals	\$605,298.69	\$558,675.08	\$517,945.09	\$593,820.00	\$664,467.00	\$70,647.00
Level	3 - Secondary						
Program	110 - Regular Instruction						
32-250-61-10-3-110-73037	Contractual Services - Other	4,725.00	1,872.48	.00	.00	.00	.00
32-250-61-10-3-110-76435	Supplies - Instructional	1,735.00	.00	.00	.00	.00	.00
	Program 110 - Regular Instruction Totals	\$6,460.00	\$1,872.48	\$0.00	\$0.00	\$0.00	\$0.00
	Level 3 - Secondary Totals	\$6,460.00	\$1,872.48	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function	10 - Classroom Instruction Totals	\$611,758.69	\$560,547.56	\$517,945.09	\$593,820.00	\$664,467.00	\$70,647.00
	Function 61 - Instruction Totals	\$611,758.69	\$560,547.56	\$517,945.09	\$593,820.00	\$664,467.00	\$70,647.00



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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 330 - Transportation Monitoring Svcs							
32-250-63-9-330-71172	Compensation-Bus Aides	4,000.00	4,000.00	4,000.00	4,000.00	5,000.00	1,000.00
Program 330 - Transportation Monitoring Svcs Totals		\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00	\$5,000.00	\$1,000.00
Level 9 - District Wide Totals		\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00	\$5,000.00	\$1,000.00
Sub-Function 63 - Pupil Transportation Totals		\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00	\$5,000.00	\$1,000.00
Function 63 - Pupil Transportation Totals		\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00	\$5,000.00	\$1,000.00
Locations 250 - ESEA Title I Grant Totals		\$615,758.69	\$564,547.56	\$521,945.09	\$597,820.00	\$669,467.00	\$71,647.00
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	5,440.00	6,400.00	6,080.00	17,600.00	17,920.00	320.00
32-270-61-10-2-110-72100	FICA	416.16	489.60	465.12	1,346.00	1,371.00	25.00
32-270-61-10-2-110-73225	Professional Development - Conferences	31,633.81	32,314.42	29,306.86	110,821.00	115,133.00	4,312.00
32-270-61-10-2-110-75530	Travel - Other	5,197.78	3,491.52	4,282.26	12,538.00	16,741.00	4,203.00
32-270-61-10-2-110-76115	Supplies - Training	99.75	332.01	1,696.86	8,033.00	6,983.00	(1,050.00)
Program 110 - Regular Instruction Totals		\$42,787.50	\$43,027.55	\$41,831.10	\$150,338.00	\$158,148.00	\$7,810.00
Level 2 - Elementary Totals		\$42,787.50	\$43,027.55	\$41,831.10	\$150,338.00	\$158,148.00	\$7,810.00
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
32-270-61-10-3-110-72100	FICA	122.40	122.40	122.40	.00	.00	.00
32-270-61-10-3-110-73225	Professional Development - Conferences	29,025.61	14,153.45	28,416.64	.00	.00	.00
32-270-61-10-3-110-75530	Travel - Other	2,135.89	480.84	1,917.23	.00	.00	.00



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Fund 32 - School Grants Fund							
EXPENSE							
Locations 270 - ESEA II A Teacher Qual Grant							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 3 - Secondary							
Program 110 - Regular Instruction							
32-270-61-10-3-110-76115	Supplies - Training	553.86	471.02	1,335.96	.00	.00	.00
Program 110 - Regular Instruction Totals		\$33,437.76	\$16,827.71	\$33,392.23	\$0.00	\$0.00	\$0.00
Level 3 - Secondary Totals		\$33,437.76	\$16,827.71	\$33,392.23	\$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
32-270-61-10-4-110-72100	FICA	122.40	122.40	122.40	.00	.00	.00
32-270-61-10-4-110-73225	Professional Development - Conferences	14,937.11	21,651.17	10,570.37	.00	.00	.00
32-270-61-10-4-110-75530	Travel - Other	1,572.00	1,410.63	1,106.22	.00	.00	.00
32-270-61-10-4-110-76115	Supplies - Training	1,241.42	381.35	.00	.00	.00	.00
Program 110 - Regular Instruction Totals		\$19,472.93	\$25,165.55	\$13,398.99	\$0.00	\$0.00	\$0.00
Level 4 - Middle Totals		\$19,472.93	\$25,165.55	\$13,398.99	\$0.00	\$0.00	\$0.00
Sub-Function 10 - Classroom Instruction Totals		\$95,698.19	\$85,020.81	\$88,622.32	\$150,338.00	\$158,148.00	\$7,810.00
Function 61 - Instruction Totals		\$95,698.19	\$85,020.81	\$88,622.32	\$150,338.00	\$158,148.00	\$7,810.00
Locations 270 - ESEA II A Teacher Qual Grant Totals		\$95,698.19	\$85,020.81	\$88,622.32	\$150,338.00	\$158,148.00	\$7,810.00
Locations 280 - ESEA III A Grant							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 2 - Elementary							
Program 110 - Regular Instruction							
32-280-61-10-2-110-71120	Compensation-Instructional Salaries	15,217.00	4,375.00	30.00	15,609.00	25,241.00	9,632.00
32-280-61-10-2-110-71151	Compensation-Instructional Asst	.00	.00	4,198.72	.00	.00	.00
32-280-61-10-2-110-71665	Bonus Payments To Teachers	.00	.00	247.68	.00	.00	.00
32-280-61-10-2-110-72100	FICA	1,179.01	334.69	329.80	4,553.00	1,816.00	(2,737.00)



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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							
32-280-61-10-2-110-73037	Contractual Services - Other	.00	.00	2,590.32	2,039.00	1,003.00	(1,036.00)
32-280-61-10-2-110-75530	Travel - Other	.00	.00	344.15	.00	156.00	156.00
32-280-61-10-2-110-76435	Supplies - Instructional	.00	6,864.18	423.98	3,744.00	1,170.00	(2,574.00)
Program 110 - Regular Instruction Totals		\$16,396.01	\$11,573.87	\$8,164.65	\$25,945.00	\$29,386.00	\$3,441.00
Program 129 - Immigrant Children & Youth							
32-280-61-10-2-129-71120	Compensation-Instructional Salaries	430.00	.00	.00	.00	.00	.00
32-280-61-10-2-129-72100	FICA	32.90	.00	.00	.00	.00	.00
Program 129 - Immigrant Children & Youth Totals		\$462.90	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 2 - Elementary Totals		\$16,858.91	\$11,573.87	\$8,164.65	\$25,945.00	\$29,386.00	\$3,441.00
Level 3 - Secondary							
Program 110 - Regular Instruction							
32-280-61-10-3-110-71120	Compensation-Instructional Salaries	.00	.00	200.00	.00	.00	.00
32-280-61-10-3-110-71151	Compensation-Instructional Asst	.00	.00	3,659.25	.00	.00	.00
32-280-61-10-3-110-71665	Bonus Payments To Teachers	.00	.00	216.72	.00	.00	.00
32-280-61-10-3-110-72100	FICA	.00	.00	311.74	.00	.00	.00
32-280-61-10-3-110-73037	Contractual Services - Other	.00	.00	792.99	.00	.00	.00
32-280-61-10-3-110-76435	Supplies - Instructional	.00	112.33	364.22	.00	.00	.00
Program 110 - Regular Instruction Totals		\$0.00	\$112.33	\$5,544.92	\$0.00	\$0.00	\$0.00
Level 3 - Secondary Totals		\$0.00	\$112.33	\$5,544.92	\$0.00	\$0.00	\$0.00



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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Council/Board Approval	Difference Vs Adopted
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							
32-280-61-10-4-110-71120	Compensation-Instructional Salaries	.00	.00	20.00	.00	.00	.00
32-280-61-10-4-110-71151	Compensation-Instructional Asst	.00	.00	2,614.35	.00	.00	.00
32-280-61-10-4-110-71665	Bonus Payments To Teachers	.00	.00	154.80	.00	.00	.00
32-280-61-10-4-110-72100	FICA	.00	.00	213.35	.00	.00	.00
32-280-61-10-4-110-73037	Contractual Services - Other	.00	.00	117.35	.00	.00	.00
32-280-61-10-4-110-76435	Supplies - Instructional	.00	69.34	85.95	.00	.00	.00
Program 110 - Regular Instruction Totals		\$0.00	\$69.34	\$3,205.80	\$0.00	\$0.00	\$0.00
Level 4 - Middle Totals		\$0.00	\$69.34	\$3,205.80	\$0.00	\$0.00	\$0.00
Sub-Function 10 - Classroom Instruction Totals		\$16,858.91	\$11,755.54	\$16,915.37	\$25,945.00	\$29,386.00	\$3,441.00
Function 61 - Instruction Totals		\$16,858.91	\$11,755.54	\$16,915.37	\$25,945.00	\$29,386.00	\$3,441.00
Locations 280 - ESEA III A Grant Totals		\$16,858.91	\$11,755.54	\$16,915.37	\$25,945.00	\$29,386.00	\$3,441.00
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	27,605.16	2,887.39	14,582.47	21,630.00	21,630.00	.00
32-300-61-10-2-120-71151	Compensation-Instructional Asst	294,427.72	204,643.78	261,341.30	309,800.00	309,800.00	.00
32-300-61-10-2-120-71200	Compensation-OT	10.72	9.38	.00	.00	.00	.00
32-300-61-10-2-120-71665	Bonus Payments To Teachers	23,978.52	.00	16,702.90	.00	.00	.00
32-300-61-10-2-120-72100	FICA	25,412.22	15,596.09	21,748.01	22,251.00	22,251.00	.00
32-300-61-10-2-120-72210	VRS Pension Contribution	127.86	4,372.86	5,059.10	5,760.00	5,760.00	.00
32-300-61-10-2-120-72220	VRS Hybrid Pension Contribution	39,039.91	29,126.81	28,494.67	38,500.00	38,500.00	.00
32-300-61-10-2-120-72300	Group Health and Dental Insurance	41,651.81	25,124.35	35,809.76	27,000.00	27,000.00	.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							
32-300-61-10-2-120-72400	VRS Group Life Insurance	3,515.91	3,075.78	2,899.87	4,050.00	4,050.00	.00
32-300-61-10-2-120-72510	Hybrid Disability Insurance	677.42	417.16	435.31	620.00	620.00	.00
32-300-61-10-2-120-72750	VRS Retiree Health Care Credit	3,144.45	2,745.75	2,937.43	3,100.00	3,100.00	.00
32-300-61-10-2-120-73037	Contractual Services - Other	7,750.45	524.00	.00	.00	.00	.00
32-300-61-10-2-120-73305	Set Aside Funds	.00	.00	.00	1,248.00	2,496.00	1,248.00
32-300-61-10-2-120-76435	Supplies - Instructional	4,091.50	.00	.00	.00	.00	.00
Program 120 - Special Education Totals		\$471,433.65	\$288,523.35	\$390,010.82	\$433,959.00	\$435,207.00	\$1,248.00
Level 2 - Elementary Totals		\$471,433.65	\$288,523.35	\$390,010.82	\$433,959.00	\$435,207.00	\$1,248.00
Level 3 - Secondary							
Program 120 - Special Education							
32-300-61-10-3-120-71120	Compensation-Instructional Salaries	10,980.48	11,410.93	28,117.79	58,162.00	54,144.00	(4,018.00)
32-300-61-10-3-120-71151	Compensation-Instructional Asst	71,193.41	49,243.61	71,268.81	80,000.00	80,000.00	.00
32-300-61-10-3-120-71665	Bonus Payments To Teachers	4,644.00	.00	4,644.00	.00	.00	.00
32-300-61-10-3-120-72100	FICA	6,610.23	4,461.07	7,731.53	8,788.00	8,788.00	.00
32-300-61-10-3-120-72210	VRS Pension Contribution	8,183.50	3,823.13	3,810.40	5,040.00	5,040.00	.00
32-300-61-10-3-120-72220	VRS Hybrid Pension Contribution	3,352.66	5,646.96	6,847.82	8,568.00	8,568.00	.00
32-300-61-10-3-120-72300	Group Health and Dental Insurance	18,571.84	18,915.42	20,376.36	30,024.00	30,024.00	.00
32-300-61-10-3-120-72400	VRS Group Life Insurance	930.10	763.55	838.90	1,080.00	1,080.00	.00
32-300-61-10-3-120-72510	Hybrid Disability Insurance	48.00	80.87	105.40	128.00	128.00	.00
32-300-61-10-3-120-72750	VRS Retiree Health Care Credit	839.90	689.48	860.40	982.00	982.00	.00
32-300-61-10-3-120-72800	Termination Pay for Vac/Sick Leave	2,957.20	.00	.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 3 - Secondary							
Program 120 - Special Education							
32-300-61-10-3-120-73037	Contractual Services - Other	3,261.86	174.67	.00	.00	.00	.00
	Program 120 - Special Education Totals	\$131,573.18	\$95,209.69	\$144,601.41	\$192,772.00	\$188,754.00	(\$4,018.00)
	Level 3 - Secondary Totals	\$131,573.18	\$95,209.69	\$144,601.41	\$192,772.00	\$188,754.00	(\$4,018.00)
Level 4 - Middle							
Program 120 - Special Education							
32-300-61-10-4-120-71120	Compensation-Instructional Salaries	152,314.72	163,276.15	58,830.87	55,440.00	51,422.00	(4,018.00)
32-300-61-10-4-120-71151	Compensation-Instructional Asst	73,160.89	69,569.10	85,692.76	89,400.00	89,400.00	.00
32-300-61-10-4-120-71665	Bonus Payments To Teachers	3,870.00	.00	6,656.39	.00	.00	.00
32-300-61-10-4-120-72100	FICA	16,433.06	17,334.76	11,268.41	11,080.00	11,080.00	.00
32-300-61-10-4-120-72210	VRS Pension Contribution	19,847.20	26,403.90	2,051.00	2,450.00	2,450.00	.00
32-300-61-10-4-120-72220	VRS Hybrid Pension Contribution	13,797.18	19,730.73	21,557.89	24,950.00	24,950.00	.00
32-300-61-10-4-120-72300	Group Health and Dental Insurance	46,912.02	37,927.58	18,385.88	15,110.00	15,110.00	.00
32-300-61-10-4-120-72400	VRS Group Life Insurance	2,712.64	3,719.65	1,740.66	2,160.00	2,160.00	.00
32-300-61-10-4-120-72510	Hybrid Disability Insurance	197.51	282.57	331.73	410.00	410.00	.00
32-300-61-10-4-120-72750	VRS Retiree Health Care Credit	2,449.37	3,358.75	1,784.92	2,201.00	2,201.00	.00
32-300-61-10-4-120-72800	Termination Pay for Vac/Sick Leave	65.33	.00	.00	.00	.00	.00
32-300-61-10-4-120-73037	Contractual Services - Other	873.34	174.66	.00	.00	.00	.00
	Program 120 - Special Education Totals	\$332,633.26	\$341,777.85	\$208,300.51	\$203,201.00	\$199,183.00	(\$4,018.00)
	Level 4 - Middle Totals	\$332,633.26	\$341,777.85	\$208,300.51	\$203,201.00	\$199,183.00	(\$4,018.00)
	Sub-Function 10 - Classroom Instruction Totals	\$935,640.09	\$725,510.89	\$742,912.74	\$829,932.00	\$823,144.00	(\$6,788.00)
	Function 61 - Instruction Totals	\$935,640.09	\$725,510.89	\$742,912.74	\$829,932.00	\$823,144.00	(\$6,788.00)
	Locations 300 - Flow Thru Title VI B Grant Totals	\$935,640.09	\$725,510.89	\$742,912.74	\$829,932.00	\$823,144.00	(\$6,788.00)



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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	1,497.82	.00	.00	3,000.00	.00	(3,000.00)
32-310-61-10-3-130-72100	FICA	114.55	.00	.00	500.00	.00	(500.00)
32-310-61-10-3-130-73037	Contractual Services - Other	26,390.08	24,156.70	26,449.87	20,971.00	37,104.00	16,133.00
32-310-61-10-3-130-75530	Travel - Other	315.00	438.00	189.00	.00	810.00	810.00
32-310-61-10-3-130-76435	Supplies - Instructional	25,205.01	33,836.86	23,289.57	34,593.00	24,698.00	(9,895.00)
	Program 130 - Vocational Totals	\$53,522.46	\$58,431.56	\$49,928.44	\$59,064.00	\$62,612.00	\$3,548.00
	Level 3 - Secondary Totals	\$53,522.46	\$58,431.56	\$49,928.44	\$59,064.00	\$62,612.00	\$3,548.00
Level 4 - Middle							
Program 130 - Vocational							
32-310-61-10-4-130-73037	Contractual Services - Other	370.00	790.00	.00	.00	.00	.00
32-310-61-10-4-130-76435	Supplies - Instructional	2,725.84	.00	9,780.22	.00	.00	.00
	Program 130 - Vocational Totals	\$3,095.84	\$790.00	\$9,780.22	\$0.00	\$0.00	\$0.00
	Level 4 - Middle Totals	\$3,095.84	\$790.00	\$9,780.22	\$0.00	\$0.00	\$0.00
Sub-Function 10 - Classroom Instruction Totals		\$56,618.30	\$59,221.56	\$59,708.66	\$59,064.00	\$62,612.00	\$3,548.00
Function 61 - Instruction Totals		\$56,618.30	\$59,221.56	\$59,708.66	\$59,064.00	\$62,612.00	\$3,548.00
Locations 310 - Perkins Vocational Ed Grant Totals		\$56,618.30	\$59,221.56	\$59,708.66	\$59,064.00	\$62,612.00	\$3,548.00
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	2,180.41	.00	.00	.00	.00	.00
32-340-64-64-2-460-73181	Repair/Maint - Other Contracted - Carver	26,815.00	9,175.00	.00	.00	.00	.00
32-340-64-64-2-460-73183	Repair/Maint - Other Contracted - East	18,105.32	.00	4,201.42	.00	.00	.00
	Program 460 - Security Services Totals	\$47,100.73	\$9,175.00	\$4,201.42	\$0.00	\$0.00	\$0.00



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Fund 32 - School Grants Fund							
EXPENSE							
Locations 340 - School Security Grant							
Function 64 - Operation & Maintenance							
Sub-Function 64 - Operation & Maintenance							
Level 2 - Elementary							
Program 461 - Security Services-Local Match							
32-340-64-64-2-461-73180	Repair/Maint - Other Contracted	.00	1,282.96	1,307.03	.00	.00	.00
	Program 461 - Security Services-Local Match Totals	\$0.00	\$1,282.96	\$1,307.03	\$0.00	\$0.00	\$0.00
	Level 2 - Elementary Totals	\$47,100.73	\$10,457.96	\$5,508.45	\$0.00	\$0.00	\$0.00
Level 3 - Secondary							
Program 460 - Security Services							
32-340-64-64-3-460-73180	Repair/Maint - Other Contracted	4,753.60	.00	.00	.00	.00	.00
	Program 460 - Security Services Totals	\$4,753.60	\$0.00	\$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	28,757.04	7,410.00	.00	.00	.00
	Program 461 - Security Services-Local Match Totals	\$0.00	\$28,757.04	\$7,410.00	\$0.00	\$0.00	\$0.00
	Level 3 - Secondary Totals	\$4,753.60	\$28,757.04	\$7,410.00	\$0.00	\$0.00	\$0.00
Level 4 - Middle							
Program 460 - Security Services							
32-340-64-64-4-460-73180	Repair/Maint - Other Contracted	35,647.84	33,150.00	.00	.00	.00	.00
	Program 460 - Security Services Totals	\$35,647.84	\$33,150.00	\$0.00	\$0.00	\$0.00	\$0.00
	Level 4 - Middle Totals	\$35,647.84	\$33,150.00	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function 64 - Operation & Maintenance Totals		\$87,502.17	\$72,365.00	\$12,918.45	\$0.00	\$0.00	\$0.00
Function 64 - Operation & Maintenance Totals		\$87,502.17	\$72,365.00	\$12,918.45	\$0.00	\$0.00	\$0.00
Locations 340 - School Security Grant Totals		\$87,502.17	\$72,365.00	\$12,918.45	\$0.00	\$0.00	\$0.00



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Fund 32 - School Grants Fund							
EXPENSE							
Locations 341 - State School Safety & Security							
Function 64 - Operation & Maintenance							
Sub-Function 64 - Operation & Maintenance							
Level 3 - Secondary							
Program 460 - Security Services							
32-341-64-64-3-460-73180	Repair/Maint - Other Contracted	.00	.00	76,562.89	.00	.00	.00
	Program 460 - Security Services Totals	\$0.00	\$0.00	\$76,562.89	\$0.00	\$0.00	\$0.00
	Level 3 - Secondary Totals	\$0.00	\$0.00	\$76,562.89	\$0.00	\$0.00	\$0.00
	Sub-Function 64 - Operation & Maintenance Totals	\$0.00	\$0.00	\$76,562.89	\$0.00	\$0.00	\$0.00
	Function 64 - Operation & Maintenance Totals	\$0.00	\$0.00	\$76,562.89	\$0.00	\$0.00	\$0.00
	Locations 341 - State School Safety & Security Totals	\$0.00	\$0.00	\$76,562.89	\$0.00	\$0.00	\$0.00
Locations 345 - Sch Safety & Security 21.027							
Function 64 - Operation & Maintenance							
Sub-Function 64 - Operation & Maintenance							
Level 2 - Elementary							
Program 460 - Security Services							
32-345-64-64-2-460-73180	Repair/Maint - Other Contracted	.00	.00	25,596.00	.00	.00	.00
	Program 460 - Security Services Totals	\$0.00	\$0.00	\$25,596.00	\$0.00	\$0.00	\$0.00
	Level 2 - Elementary Totals	\$0.00	\$0.00	\$25,596.00	\$0.00	\$0.00	\$0.00
	Level 3 - Secondary						
Program 460 - Security Services							
32-345-64-64-3-460-73180	Repair/Maint - Other Contracted	.00	.00	2,983.26	.00	.00	.00
	Program 460 - Security Services Totals	\$0.00	\$0.00	\$2,983.26	\$0.00	\$0.00	\$0.00
	Level 3 - Secondary Totals	\$0.00	\$0.00	\$2,983.26	\$0.00	\$0.00	\$0.00
	Level 4 - Middle						
Program 460 - Security Services							
32-345-64-64-4-460-73180	Repair/Maint - Other Contracted	.00	.00	25,219.00	.00	.00	.00
	Program 460 - Security Services Totals	\$0.00	\$0.00	\$25,219.00	\$0.00	\$0.00	\$0.00
	Level 4 - Middle Totals	\$0.00	\$0.00	\$25,219.00	\$0.00	\$0.00	\$0.00
	Sub-Function 64 - Operation & Maintenance Totals	\$0.00	\$0.00	\$53,798.26	\$0.00	\$0.00	\$0.00
	Function 64 - Operation & Maintenance Totals	\$0.00	\$0.00	\$53,798.26	\$0.00	\$0.00	\$0.00
	Locations 345 - Sch Safety & Security 21.027 Totals	\$0.00	\$0.00	\$53,798.26	\$0.00	\$0.00	\$0.00



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Fund 32 - School Grants Fund							
EXPENSE							
Locations 380 - Plugged In Virginia							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 7 - Adult							
Program 110 - Regular Instruction							
32-380-61-10-7-110-76435	Supplies - Instructional	16,265.69	.00	.00	.00	.00	.00
Program 110 - Regular Instruction Totals		\$16,265.69	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 7 - Adult Totals		\$16,265.69	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function 10 - Classroom Instruction Totals		\$16,265.69	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Function 61 - Instruction Totals		\$16,265.69	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Locations 380 - Plugged In Virginia Totals		\$16,265.69	\$0.00	\$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	158,384.46	231,415.90	276,002.09	406,506.00	406,506.00	.00
32-400-61-10-8-180-71151	Compensation-Instructional Asst	.00	68,888.91	59,870.02	90,684.00	85,674.00	(5,010.00)
32-400-61-10-8-180-71200	Compensation-OT	.00	47.32	.00	.00	.00	.00
32-400-61-10-8-180-71665	Bonus Payments To Teachers	6,192.00	.00	.00	.00	.00	.00
32-400-61-10-8-180-72100	FICA	12,152.90	21,813.07	24,712.45	38,035.00	37,652.00	(383.00)
32-400-61-10-8-180-72210	VRS Pension Contribution	20,085.60	21,807.10	23,478.00	24,790.00	24,540.00	(250.00)
32-400-61-10-8-180-72220	VRS Hybrid Pension Contribution	7,928.82	27,978.80	25,487.20	57,843.00	57,260.00	(583.00)
32-400-61-10-8-180-72300	Group Health and Dental Insurance	27,333.41	42,499.88	51,113.73	87,538.00	87,538.00	.00
32-400-61-10-8-180-72400	VRS Group Life Insurance	2,258.67	4,013.66	4,243.14	5,869.00	5,808.00	(61.00)
32-400-61-10-8-180-72510	Hybrid Disability Insurance	113.58	575.10	413.46	.00	.00	.00
32-400-61-10-8-180-72750	VRS Retiree Health Care Credit	2,039.56	3,625.14	4,350.87	6,016.00	5,956.00	(60.00)
32-400-61-10-8-180-73037	Contractual Services - Other	.00	899.00	6,817.84	.00	.00	.00
32-400-61-10-8-180-73255	Professional Development	.00	1,831.52	.00	.00	.00	.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							
32-400-61-10-8-180-75530	Travel - Other	.00	.00	211.38	.00	.00	.00
32-400-61-10-8-180-76435	Supplies - Instructional	.00	.00	43,929.40	.00	.00	.00
32-400-61-10-8-180-78020	Furniture & Equipment >\$5,000	.00	27,606.60	35,232.42	.00	.00	.00
Program 180 - Pre-K Non- Sp Ed Totals		\$236,489.00	\$453,002.00	\$555,862.00	\$717,281.00	\$710,934.00	(\$6,347.00)
Level 8 - Pre-K Totals		\$236,489.00	\$453,002.00	\$555,862.00	\$717,281.00	\$710,934.00	(\$6,347.00)
Sub-Function 10 - Classroom Instruction Totals		\$236,489.00	\$453,002.00	\$555,862.00	\$717,281.00	\$710,934.00	(\$6,347.00)
Function 61 - Instruction Totals		\$236,489.00	\$453,002.00	\$555,862.00	\$717,281.00	\$710,934.00	(\$6,347.00)
Locations 400 - VA Preschool Initiative Grants Totals		\$236,489.00	\$453,002.00	\$555,862.00	\$717,281.00	\$710,934.00	(\$6,347.00)
Locations 420 - PBIS of the VTSS							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 2 - Elementary							
Program 110 - Regular Instruction							
32-420-61-10-2-110-71120	Compensation-Instructional Salaries	9,561.44	7,406.18	9,846.98	.00	10,500.00	10,500.00
32-420-61-10-2-110-72100	FICA	731.46	566.57	814.49	.00	820.00	820.00
32-420-61-10-2-110-73037	Contractual Services - Other	.00	.00	.00	.00	1,244.00	1,244.00
32-420-61-10-2-110-75530	Travel - Other	.00	256.32	293.62	.00	1,000.00	1,000.00
32-420-61-10-2-110-76435	Supplies - Instructional	3,976.79	3,319.52	13,008.11	.00	1,621.00	1,621.00
Program 110 - Regular Instruction Totals		\$14,269.69	\$11,548.59	\$23,963.20	\$0.00	\$15,185.00	\$15,185.00
Level 2 - Elementary Totals		\$14,269.69	\$11,548.59	\$23,963.20	\$0.00	\$15,185.00	\$15,185.00



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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 3 - Secondary							
Program 110 - Regular Instruction							
32-420-61-10-3-110-71120	Compensation-Instructional Salaries	1,600.00	3,100.00	1,600.00	.00	1,850.00	1,850.00
32-420-61-10-3-110-72100	FICA	122.40	237.15	122.40	.00	134.00	134.00
32-420-61-10-3-110-73037	Contractual Services - Other	.00	.00	12,500.00	.00	311.00	311.00
32-420-61-10-3-110-75530	Travel - Other	.00	.00	.00	.00	1,000.00	1,000.00
32-420-61-10-3-110-76435	Supplies - Instructional	205.80	1,126.60	321.20	.00	1,621.00	1,621.00
	Program 110 - Regular Instruction Totals	\$1,928.20	\$4,463.75	\$14,543.60	\$0.00	\$4,916.00	\$4,916.00
	Level 3 - Secondary Totals	\$1,928.20	\$4,463.75	\$14,543.60	\$0.00	\$4,916.00	\$4,916.00
Level 4 - Middle							
Program 110 - Regular Instruction							
32-420-61-10-4-110-71120	Compensation-Instructional Salaries	1,600.00	2,400.00	3,511.53	.00	1,850.00	1,850.00
32-420-61-10-4-110-72100	FICA	122.40	183.60	268.63	.00	134.00	134.00
32-420-61-10-4-110-73037	Contractual Services - Other	.00	.00	6,799.49	.00	6,000.00	6,000.00
32-420-61-10-4-110-75530	Travel - Other	.00	.00	.00	.00	1,000.00	1,000.00
32-420-61-10-4-110-76435	Supplies - Instructional	33.66	359.29	614.41	.00	915.00	915.00
	Program 110 - Regular Instruction Totals	\$1,756.06	\$2,942.89	\$11,194.06	\$0.00	\$9,899.00	\$9,899.00
	Level 4 - Middle Totals	\$1,756.06	\$2,942.89	\$11,194.06	\$0.00	\$9,899.00	\$9,899.00
Sub-Function 10 - Classroom Instruction Totals		\$17,953.95	\$18,955.23	\$49,700.86	\$0.00	\$30,000.00	\$30,000.00
Function 61 - Instruction Totals		\$17,953.95	\$18,955.23	\$49,700.86	\$0.00	\$30,000.00	\$30,000.00
Locations 420 - PBIS of the VTSS Totals		\$17,953.95	\$18,955.23	\$49,700.86	\$0.00	\$30,000.00	\$30,000.00



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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							
32-440-61-10-2-110-73037	Contractual Services - Other	.00	.00	16,596.50	.00	.00	.00
	Program 110 - Regular Instruction Totals	\$0.00	\$0.00	\$16,596.50	\$0.00	\$0.00	\$0.00
	Level 2 - Elementary Totals	\$0.00	\$0.00	\$16,596.50	\$0.00	\$0.00	\$0.00
Level 3 - Secondary							
Program 110 - Regular Instruction							
32-440-61-10-3-110-73037	Contractual Services - Other	.00	.00	1,925.00	.00	.00	.00
	Program 110 - Regular Instruction Totals	\$0.00	\$0.00	\$1,925.00	\$0.00	\$0.00	\$0.00
	Level 3 - Secondary Totals	\$0.00	\$0.00	\$1,925.00	\$0.00	\$0.00	\$0.00
Level 4 - Middle							
Program 110 - Regular Instruction							
32-440-61-10-4-110-73037	Contractual Services - Other	23,940.33	16,039.00	16,898.74	59,347.00	49,917.00	(9,430.00)
32-440-61-10-4-110-76435	Supplies - Instructional	12,249.15	28.47	39.94	529.00	20,740.00	20,211.00
	Program 110 - Regular Instruction Totals	\$36,189.48	\$16,067.47	\$16,938.68	\$59,876.00	\$70,657.00	\$10,781.00
Program 150 - Other							
32-440-61-10-4-150-71620	Compensation-Extracurricular Supplements	4,168.00	2,084.00	2,813.40	4,168.00	2,397.00	(1,771.00)
32-440-61-10-4-150-72100	FICA	318.80	159.40	215.19	319.00	183.00	(136.00)
	Program 150 - Other Totals	\$4,486.80	\$2,243.40	\$3,028.59	\$4,487.00	\$2,580.00	(\$1,907.00)
	Level 4 - Middle Totals	\$40,676.28	\$18,310.87	\$19,967.27	\$64,363.00	\$73,237.00	\$8,874.00
Sub-Function 10 - Classroom Instruction Totals		\$40,676.28	\$18,310.87	\$38,488.77	\$64,363.00	\$73,237.00	\$8,874.00
Function 61 - Instruction Totals		\$40,676.28	\$18,310.87	\$38,488.77	\$64,363.00	\$73,237.00	\$8,874.00
Locations 440 - Student Supp & Acad Achievement Totals		\$40,676.28	\$18,310.87	\$38,488.77	\$64,363.00	\$73,237.00	\$8,874.00



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Fund 32 - School Grants Fund							
EXPENSE							
Locations 460 - Year Round School							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 6 - Summer							
Program 160 - Summer							
32-460-61-10-6-160-71120	Compensation-Instructional Salaries	.00	.00	.00	.00	96,467.00	96,467.00
32-460-61-10-6-160-72100	FICA	.00	.00	.00	.00	7,379.00	7,379.00
32-460-61-10-6-160-73037	Contractual Services - Other	.00	.00	.00	.00	79,621.00	79,621.00
32-460-61-10-6-160-76435	Supplies - Instructional	.00	.00	.00	.00	16,533.00	16,533.00
	Program 160 - Summer Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$200,000.00	\$200,000.00
Program 161 - Summer Startup							
32-460-61-10-6-161-71120	Compensation-Instructional Salaries	.00	.00	.00	234,400.00	.00	(234,400.00)
32-460-61-10-6-161-72100	FICA	.00	.00	.00	17,932.00	.00	(17,932.00)
32-460-61-10-6-161-73037	Contractual Services - Other	.00	.00	.00	22,888.00	.00	(22,888.00)
32-460-61-10-6-161-76435	Supplies - Instructional	.00	.00	.00	24,780.00	.00	(24,780.00)
	Program 161 - Summer Startup Totals	\$0.00	\$0.00	\$0.00	\$300,000.00	\$0.00	(\$300,000.00)
Program 162 - Summer Startup Yr 2							
32-460-61-10-6-162-71120	Compensation-Instructional Salaries	88,517.47	.00	.00	.00	.00	.00
32-460-61-10-6-162-72100	FICA	6,794.34	.00	.00	.00	.00	.00
32-460-61-10-6-162-73037	Contractual Services - Other	7,046.00	7,931.27	.00	.00	.00	.00
32-460-61-10-6-162-76435	Supplies - Instructional	76,549.82	.00	.00	.00	.00	.00
	Program 162 - Summer Startup Yr 2 Totals	\$178,907.63	\$7,931.27	\$0.00	\$0.00	\$0.00	\$0.00
Program 163 - Summer Startup Yr 3							
32-460-61-10-6-163-71120	Compensation-Instructional Salaries	18,216.25	83,583.75	.00	.00	.00	.00
32-460-61-10-6-163-72100	FICA	1,393.59	6,394.11	.00	.00	.00	.00
32-460-61-10-6-163-73037	Contractual Services - Other	4,006.50	10,993.50	.00	.00	.00	.00
32-460-61-10-6-163-76435	Supplies - Instructional	112,420.90	62,991.40	.00	.00	.00	.00
	Program 163 - Summer Startup Yr 3 Totals	\$136,037.24	\$163,962.76	\$0.00	\$0.00	\$0.00	\$0.00



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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 164 - Summer Startup Yr 4							
32-460-61-10-6-164-71120	Compensation-Instructional Salaries	.00	14,691.25	87,870.32	.00	.00	.00
32-460-61-10-6-164-72100	FICA	.00	1,123.93	6,663.77	.00	.00	.00
32-460-61-10-6-164-73037	Contractual Services - Other	.00	6,816.73	7,422.00	.00	.00	.00
Program 164 - Summer Startup Yr 4 Totals		\$0.00	\$22,631.91	\$101,956.09	\$0.00	\$0.00	\$0.00
Program 168 - Extended School Year-Local Match							
32-460-61-10-6-168-71120	Compensation-Instructional Salaries	.00	56,188.66	43,874.31	.00	.00	.00
32-460-61-10-6-168-72100	FICA	.00	3,811.34	2,385.21	.00	.00	.00
Program 168 - Extended School Year-Local Match Totals		\$0.00	\$60,000.00	\$46,259.52	\$0.00	\$0.00	\$0.00
Level 6 - Summer Totals		\$314,944.87	\$254,525.94	\$148,215.61	\$300,000.00	\$200,000.00	(\$100,000.00)
Sub-Function 10 - Classroom Instruction Totals		\$314,944.87	\$254,525.94	\$148,215.61	\$300,000.00	\$200,000.00	(\$100,000.00)
Function 61 - Instruction Totals		\$314,944.87	\$254,525.94	\$148,215.61	\$300,000.00	\$200,000.00	(\$100,000.00)
Locations 460 - Year Round School Totals		\$314,944.87	\$254,525.94	\$148,215.61	\$300,000.00	\$200,000.00	(\$100,000.00)
Locations 500 - CARES GEER 84.425C							
Function 64 - Operation & Maintenance							
Sub-Function 64 - Operation & Maintenance							
Level 9 - District Wide							
Program 420 - Building Services							
32-500-64-64-9-420-71187	Compensation-Student Workers	1,648.50	.00	.00	.00	.00	.00
32-500-64-64-9-420-72100	FICA	126.11	.00	.00	.00	.00	.00
32-500-64-64-9-420-75001	Telecom/ Internet Services	450.00	.00	.00	.00	.00	.00
Program 420 - Building Services Totals		\$2,224.61	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 9 - District Wide Totals		\$2,224.61	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function 64 - Operation & Maintenance Totals		\$2,224.61	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Function 64 - Operation & Maintenance Totals		\$2,224.61	\$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 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	9,295.61	.00	.00	.00	.00	.00
	Program 800 - Technology Totals	\$9,295.61	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Level 9 - District Wide Totals	\$9,295.61	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Sub-Function 10 - Classroom Instruction Totals	\$9,295.61	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function 21 - Student Guidance							
Level 9 - District Wide							
Program 800 - Technology							
32-500-68-21-9-800-73205	Software Licensing Fees	7,283.50	.00	.00	.00	.00	.00
	Program 800 - Technology Totals	\$7,283.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Level 9 - District Wide Totals	\$7,283.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Sub-Function 21 - Student Guidance Totals	\$7,283.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Function 68 - Technology Totals	\$16,579.11	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Locations 500 - CARES GEER 84.425C Totals	\$18,803.72	\$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	815.58	816.00	816.00	.00



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Fund 32 - School Grants Fund							
EXPENSE							
Locations 520 - Jobs for VA Graduates-JVG Grant							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 3 - Secondary							
Program 110 - Regular Instruction							
32-520-61-10-3-110-76435	Supplies - Instructional	1,015.58	1,015.58	200.00	200.00	200.00	.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	34,598.97	.00	.00	.00	.00	.00
32-530-61-10-2-110-71665	Bonus Payments To Teachers	4,644.00	.00	.00	.00	.00	.00
32-530-61-10-2-110-72100	FICA	2,973.16	.00	.00	.00	.00	.00
32-530-61-10-2-110-72210	VRS Pension Contribution	6,812.26	.00	.00	.00	.00	.00
32-530-61-10-2-110-72300	Group Health and Dental Insurance	4,931.48	.00	.00	.00	.00	.00
32-530-61-10-2-110-72400	VRS Group Life Insurance	549.22	.00	.00	.00	.00	.00
32-530-61-10-2-110-72750	VRS Retiree Health Care Credit	495.95	.00	.00	.00	.00	.00
	Program 110 - Regular Instruction Totals	\$55,005.04	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Level 2 - Elementary Totals	\$55,005.04	\$0.00	\$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 3 - Secondary							
Program 110 - Regular Instruction							
32-530-61-10-3-110-71120	Compensation-Instructional Salaries	36,291.88	.00	.00	.00	.00	.00
32-530-61-10-3-110-71665	Bonus Payments To Teachers	1,548.00	.00	.00	.00	.00	.00
32-530-61-10-3-110-72100	FICA	2,523.42	.00	.00	.00	.00	.00
32-530-61-10-3-110-72210	VRS Pension Contribution	10,773.21	.00	.00	.00	.00	.00
32-530-61-10-3-110-72300	Group Health and Dental Insurance	9,492.96	.00	.00	.00	.00	.00
32-530-61-10-3-110-72400	VRS Group Life Insurance	868.56	.00	.00	.00	.00	.00
32-530-61-10-3-110-72750	VRS Retiree Health Care Credit	784.35	.00	.00	.00	.00	.00
Program 110 - Regular Instruction Totals		\$62,282.38	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 3 - Secondary Totals		\$62,282.38	\$0.00	\$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	5,119.14	.00	.00	.00	.00	.00
32-530-61-10-4-110-71151	Compensation-Instructional Asst	16,411.75	.00	.00	.00	.00	.00
32-530-61-10-4-110-71665	Bonus Payments To Teachers	1,548.00	.00	.00	.00	.00	.00
32-530-61-10-4-110-72100	FICA	1,513.93	.00	.00	.00	.00	.00
32-530-61-10-4-110-72220	VRS Hybrid Pension Contribution	3,706.39	.00	.00	.00	.00	.00
32-530-61-10-4-110-72300	Group Health and Dental Insurance	7,124.52	.00	.00	.00	.00	.00
32-530-61-10-4-110-72400	VRS Group Life Insurance	334.89	.00	.00	.00	.00	.00
32-530-61-10-4-110-72510	Hybrid Disability Insurance	59.49	.00	.00	.00	.00	.00
32-530-61-10-4-110-72750	VRS Retiree Health Care Credit	302.40	.00	.00	.00	.00	.00
Program 110 - Regular Instruction Totals		\$36,120.51	\$0.00	\$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							
32-530-61-10-4-120-72100	FICA	.01	.00	.00	.00	.00	.00
Program 120 - Special Education Totals		\$0.01	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 4 - Middle Totals		\$36,120.52	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function 10 - Classroom Instruction Totals		\$153,407.94	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Function 61 - Instruction Totals		\$153,407.94	\$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							
32-530-64-64-9-420-73180	Repair/Maint - Other Contracted	170,060.85	.00	.00	.00	.00	.00
32-530-64-64-9-420-78020	Furniture & Equipment >\$5,000	61,413.50	1,990.00	.00	.00	.00	.00
Program 420 - Building Services Totals		\$231,474.35	\$1,990.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 9 - District Wide Totals		\$231,474.35	\$1,990.00	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function 64 - Operation & Maintenance Totals		\$231,474.35	\$1,990.00	\$0.00	\$0.00	\$0.00	\$0.00
Function 64 - Operation & Maintenance Totals		\$231,474.35	\$1,990.00	\$0.00	\$0.00	\$0.00	\$0.00
Locations 530 - CRRSA ESSER II 84.425D Totals		\$384,882.29	\$1,990.00	\$0.00	\$0.00	\$0.00	\$0.00
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	350,791.43	286,921.22	6,582.98	.00	.00	.00
32-540-61-10-2-110-71151	Compensation-Instructional Asst	54,325.09	.00	.00	.00	.00	.00
32-540-61-10-2-110-71665	Bonus Payments To Teachers	4,644.00	.00	.00	.00	.00	.00
32-540-61-10-2-110-72100	FICA	30,457.69	21,327.76	504.41	.00	.00	.00
32-540-61-10-2-110-72210	VRS Pension Contribution	66,360.44	47,656.38	2,039.20	.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 110 - Regular Instruction							
32-540-61-10-2-110-72300	Group Health and Dental Insurance	49,265.27	31,252.24	22.50	.00	.00	.00
32-540-61-10-2-110-72400	VRS Group Life Insurance	5,350.38	3,842.34	169.33	.00	.00	.00
32-540-61-10-2-110-72750	VRS Retiree Health Care Credit	4,831.25	3,469.48	173.64	.00	.00	.00
32-540-61-10-2-110-72800	Termination Pay for Vac/Sick Leave	1,102.67	754.00	.00	.00	.00	.00
32-540-61-10-2-110-73037	Contractual Services - Other	2,800.00	.00	.00	.00	.00	.00
32-540-61-10-2-110-76015	Allotment	3,680.27	.00	.00	.00	.00	.00
Program 110 - Regular Instruction Totals		\$573,608.49	\$395,223.42	\$9,492.06	\$0.00	\$0.00	\$0.00
Program 120 - Special Education							
32-540-61-10-2-120-71120	Compensation-Instructional Salaries	28,142.52	.00	.00	.00	.00	.00
32-540-61-10-2-120-71185	Compensation- Speech and Vision Teachers	60,378.60	.00	.00	.00	.00	.00
32-540-61-10-2-120-71665	Bonus Payments To Teachers	2,941.20	.00	.00	.00	.00	.00
32-540-61-10-2-120-72100	FICA	6,550.48	.00	.00	.00	.00	.00
32-540-61-10-2-120-72210	VRS Pension Contribution	4,658.50	.00	.00	.00	.00	.00
32-540-61-10-2-120-72220	VRS Hybrid Pension Contribution	10,965.30	.00	.00	.00	.00	.00
32-540-61-10-2-120-72300	Group Health and Dental Insurance	14,681.32	.00	.00	.00	.00	.00
32-540-61-10-2-120-72400	VRS Group Life Insurance	1,259.70	.00	.00	.00	.00	.00
32-540-61-10-2-120-72510	Hybrid Disability Insurance	157.00	.00	.00	.00	.00	.00
32-540-61-10-2-120-72750	VRS Retiree Health Care Credit	1,137.50	.00	.00	.00	.00	.00
Program 120 - Special Education Totals		\$130,872.12	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 2 - Elementary Totals		\$704,480.61	\$395,223.42	\$9,492.06	\$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 3 - Secondary							
Program 110 - Regular Instruction							
32-540-61-10-3-110-71120	Compensation-Instructional Salaries	150,167.83	110,101.32	7,239.62	.00	.00	.00
32-540-61-10-3-110-71665	Bonus Payments To Teachers	1,548.00	.00	.00	.00	.00	.00
32-540-61-10-3-110-72100	FICA	11,071.30	7,968.62	715.26	.00	.00	.00
32-540-61-10-3-110-72210	VRS Pension Contribution	14,399.19	22,018.44	1,606.53	.00	.00	.00
32-540-61-10-3-110-72220	VRS Hybrid Pension Contribution	8,854.50	.00	.00	.00	.00	.00
32-540-61-10-3-110-72300	Group Health and Dental Insurance	14,807.12	17,448.00	1,454.00	.00	.00	.00
32-540-61-10-3-110-72400	VRS Group Life Insurance	1,874.81	1,775.28	133.40	.00	.00	.00
32-540-61-10-3-110-72510	Hybrid Disability Insurance	126.80	.00	.00	.00	.00	.00
32-540-61-10-3-110-72750	VRS Retiree Health Care Credit	1,692.92	1,603.02	136.79	.00	.00	.00
32-540-61-10-3-110-73037	Contractual Services - Other	11,600.00	2,100.00	.00	.00	.00	.00
32-540-61-10-3-110-76015	Allotment	1,642.80	.00	.00	.00	.00	.00
Program 110 - Regular Instruction Totals		\$217,785.27	\$163,014.68	\$11,285.60	\$0.00	\$0.00	\$0.00
Program 120 - Special Education							
32-540-61-10-3-120-71120	Compensation-Instructional Salaries	56,631.04	.00	.00	.00	.00	.00
32-540-61-10-3-120-72100	FICA	4,161.07	.00	.00	.00	.00	.00
32-540-61-10-3-120-72220	VRS Hybrid Pension Contribution	9,394.64	.00	.00	.00	.00	.00
32-540-61-10-3-120-72300	Group Health and Dental Insurance	6,744.62	.00	630.89	.00	.00	.00
32-540-61-10-3-120-72400	VRS Group Life Insurance	757.40	.00	.00	.00	.00	.00
32-540-61-10-3-120-72510	Hybrid Disability Insurance	134.50	.00	.00	.00	.00	.00
32-540-61-10-3-120-72750	VRS Retiree Health Care Credit	684.00	.00	.00	.00	.00	.00
Program 120 - Special Education Totals		\$78,507.27	\$0.00	\$630.89	\$0.00	\$0.00	\$0.00
Level 3 - Secondary Totals		\$296,292.54	\$163,014.68	\$11,916.49	\$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 4 - Middle							
Program 110 - Regular Instruction							
32-540-61-10-4-110-71120	Compensation-Instructional Salaries	55,234.87	33,298.07	.00	.00	.00	.00
32-540-61-10-4-110-71151	Compensation-Instructional Asst	11,612.65	.00	.00	.00	.00	.00
32-540-61-10-4-110-71665	Bonus Payments To Teachers	1,548.00	.00	.00	.00	.00	.00
32-540-61-10-4-110-72100	FICA	4,672.98	2,525.50	.00	.00	.00	.00
32-540-61-10-4-110-72210	VRS Pension Contribution	9,781.92	5,603.74	.00	.00	.00	.00
32-540-61-10-4-110-72220	VRS Hybrid Pension Contribution	909.15	.00	.00	.00	.00	.00
32-540-61-10-4-110-72300	Group Health and Dental Insurance	2,506.20	.00	.00	.00	.00	.00
32-540-61-10-4-110-72400	VRS Group Life Insurance	825.88	451.78	.00	.00	.00	.00
32-540-61-10-4-110-72510	Hybrid Disability Insurance	6.61	.00	.00	.00	.00	.00
32-540-61-10-4-110-72750	VRS Retiree Health Care Credit	745.77	407.94	.00	.00	.00	.00
32-540-61-10-4-110-76015	Allotment	2,033.78	.00	.00	.00	.00	.00
Program 110 - Regular Instruction Totals		\$89,877.81	\$42,287.03	\$0.00	\$0.00	\$0.00	\$0.00
Program 120 - Special Education							
32-540-61-10-4-120-71120	Compensation-Instructional Salaries	49,485.53	.00	.00	.00	.00	.00
32-540-61-10-4-120-72100	FICA	3,573.19	.00	.00	.00	.00	.00
32-540-61-10-4-120-72220	VRS Hybrid Pension Contribution	8,589.70	.00	.00	.00	.00	.00
32-540-61-10-4-120-72300	Group Health and Dental Insurance	8,703.92	.00	.00	.00	.00	.00
32-540-61-10-4-120-72400	VRS Group Life Insurance	692.60	.00	.00	.00	.00	.00
32-540-61-10-4-120-72510	Hybrid Disability Insurance	123.00	.00	.00	.00	.00	.00
32-540-61-10-4-120-72750	VRS Retiree Health Care Credit	625.40	.00	.00	.00	.00	.00
Program 120 - Special Education Totals		\$71,793.34	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 4 - Middle Totals		\$161,671.15	\$42,287.03	\$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 10 - Classroom Instruction							
Level 6 - Summer							
Program 160 - Summer							
32-540-61-10-6-160-71196	Compensation - Summer School Teacher	33,747.01	14,406.30	.00	.00	.00	.00
32-540-61-10-6-160-72100	FICA	2,581.64	1,102.08	.00	.00	.00	.00
	Program 160 - Summer Totals	\$36,328.65	\$15,508.38	\$0.00	\$0.00	\$0.00	\$0.00
	Level 6 - Summer Totals	\$36,328.65	\$15,508.38	\$0.00	\$0.00	\$0.00	\$0.00
	Sub-Function 10 - Classroom Instruction Totals	\$1,198,772.95	\$616,033.51	\$21,408.55	\$0.00	\$0.00	\$0.00
Sub-Function 21 - Student Guidance							
Level 3 - Secondary							
Program 110 - Regular Instruction							
32-540-61-21-3-110-71124	Compensation-Guidance Counselors	.00	300.00	.00	.00	.00	.00
32-540-61-21-3-110-72100	FICA	.00	22.95	.00	.00	.00	.00
	Program 110 - Regular Instruction Totals	\$0.00	\$322.95	\$0.00	\$0.00	\$0.00	\$0.00
	Level 3 - Secondary Totals	\$0.00	\$322.95	\$0.00	\$0.00	\$0.00	\$0.00
	Sub-Function 21 - Student Guidance Totals	\$0.00	\$322.95	\$0.00	\$0.00	\$0.00	\$0.00
	Function 61 - Instruction Totals	\$1,198,772.95	\$616,356.46	\$21,408.55	\$0.00	\$0.00	\$0.00
Function 62 - Administration, Attend. & Health							
Sub-Function 62 - Admin, Attend. & Health							
Level 9 - District Wide							
Program 213 - Information Services							
32-540-62-62-9-213-73210	Special Report Services-Supt	58,590.00	58,590.00	.00	.00	.00	.00
	Program 213 - Information Services Totals	\$58,590.00	\$58,590.00	\$0.00	\$0.00	\$0.00	\$0.00
Program 222 - Health Services							
32-540-62-62-9-222-71131	Compensation-School Nurses	63,010.67	67,656.93	8,076.25	.00	.00	.00
32-540-62-62-9-222-71135	Compensation - Health and Behavioral	.00	64,993.40	5,669.84	.00	.00	.00
32-540-62-62-9-222-71665	Bonus Payments To Teachers	1,548.00	.00	.00	.00	.00	.00
32-540-62-62-9-222-72100	FICA	4,953.92	10,123.53	1,049.70	.00	.00	.00
32-540-62-62-9-222-72210	VRS Pension Contribution	10,014.20	21,428.50	1,991.52	.00	.00	.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 222 - Health Services							
32-540-62-62-9-222-72300	Group Health and Dental Insurance	398.40	9,460.32	788.36	.00	.00	.00
32-540-62-62-9-222-72400	VRS Group Life Insurance	807.40	1,727.66	165.37	.00	.00	.00
32-540-62-62-9-222-72750	VRS Retiree Health Care Credit	729.10	1,560.08	169.58	.00	.00	.00
	Program 222 - Health Services Totals	\$81,461.69	\$176,950.42	\$17,910.62	\$0.00	\$0.00	\$0.00
	Level 9 - District Wide Totals	\$140,051.69	\$235,540.42	\$17,910.62	\$0.00	\$0.00	\$0.00
	Sub-Function 62 - Admin, Attend. & Health Totals	\$140,051.69	\$235,540.42	\$17,910.62	\$0.00	\$0.00	\$0.00
	Function 62 - Administration, Attend. & Health Totals	\$140,051.69	\$235,540.42	\$17,910.62	\$0.00	\$0.00	\$0.00
Function 63 - Pupil Transportation							
Sub-Function 63 - Pupil Transportation							
Level 9 - District Wide							
Program 320 - Vehicle Operation Services							
32-540-63-63-9-320-71170	Compensation-Bus Drivers	20,594.12	5,108.39	.00	.00	.00	.00
32-540-63-63-9-320-71665	Bonus Payments To Teachers	1,548.00	.00	.00	.00	.00	.00
32-540-63-63-9-320-72100	FICA	1,633.85	390.80	.00	.00	.00	.00
32-540-63-63-9-320-72220	VRS Hybrid Pension Contribution	318.80	.00	.00	.00	.00	.00
32-540-63-63-9-320-72300	Group Health and Dental Insurance	8,707.28	.00	.00	.00	.00	.00
32-540-63-63-9-320-72400	VRS Group Life Insurance	217.00	.00	.00	.00	.00	.00
32-540-63-63-9-320-72510	Hybrid Disability Insurance	85.50	.00	.00	.00	.00	.00



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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Council/Board Approval	Difference Vs Adopted
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							
32-540-63-63-9-320-72750	VRS Retiree Health Care Credit	179.80	.00	.00	.00	.00	.00
Program 320 - Vehicle Operation Services	Totals	\$33,284.35	\$5,499.19	\$0.00	\$0.00	\$0.00	\$0.00
Program 350 - Bus Regular Purchases							
32-540-63-63-9-350-78030	School Buses and Other Vehicles	73,087.00	.00	.00	.00	.00	.00
Program 350 - Bus Regular Purchases	Totals	\$73,087.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 9 - District Wide	Totals	\$106,371.35	\$5,499.19	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function 63 - Pupil Transportation	Totals	\$106,371.35	\$5,499.19	\$0.00	\$0.00	\$0.00	\$0.00
Function 63 - Pupil Transportation	Totals	\$106,371.35	\$5,499.19	\$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							
32-540-64-64-9-420-74900	Building Maintenance -City	19,701.56	.00	.00	.00	.00	.00
Program 420 - Building Services	Totals	\$19,701.56	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 9 - District Wide	Totals	\$19,701.56	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function 64 - Operation & Maintenance	Totals	\$19,701.56	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Function 64 - Operation & Maintenance	Totals	\$19,701.56	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00



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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Council/Board Approval	Difference Vs Adopted
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							
32-540-68-10-9-800-71139	Compensation-ITRT	53,854.00	57,367.28	.00	.00	.00	.00
32-540-68-10-9-800-71665	Bonus Payments To Teachers	1,548.00	.00	.00	.00	.00	.00
32-540-68-10-9-800-72100	FICA	4,005.91	4,160.47	.00	.00	.00	.00
32-540-68-10-9-800-72220	VRS Hybrid Pension Contribution	8,933.90	9,528.50	.00	.00	.00	.00
32-540-68-10-9-800-72300	Group Health and Dental Insurance	10,277.79	9,615.91	.00	.00	.00	.00
32-540-68-10-9-800-72400	VRS Group Life Insurance	720.30	768.22	.00	.00	.00	.00
32-540-68-10-9-800-72510	Hybrid Disability Insurance	127.90	136.48	.00	.00	.00	.00
32-540-68-10-9-800-72750	VRS Retiree Health Care Credit	650.40	693.70	.00	.00	.00	.00
32-540-68-10-9-800-76545	Technology Repair and Replace	.00	209,718.00	.00	.00	.00	.00
	Program 800 - Technology Totals	\$80,118.20	\$291,988.56	\$0.00	\$0.00	\$0.00	\$0.00
	Level 9 - District Wide Totals	\$80,118.20	\$291,988.56	\$0.00	\$0.00	\$0.00	\$0.00
	Sub-Function 10 - Classroom Instruction Totals	\$80,118.20	\$291,988.56	\$0.00	\$0.00	\$0.00	\$0.00
	Sub-Function 21 - Student Guidance						
	Level 9 - District Wide						
	Program 800 - Technology						
32-540-68-21-9-800-73205	Software Licensing Fees	12,850.50	.00	.00	.00	.00	.00
	Program 800 - Technology Totals	\$12,850.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Level 9 - District Wide Totals	\$12,850.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Sub-Function 21 - Student Guidance Totals	\$12,850.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Function 68 - Technology Totals	\$92,968.70	\$291,988.56	\$0.00	\$0.00	\$0.00	\$0.00
	Locations 540 - CRRSA ESSER III 84.425U Totals	\$1,557,866.25	\$1,149,384.63	\$39,319.17	\$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	46,767.90	.00	.00	.00	.00	.00
32-570-61-10-2-120-71151	Compensation-Instructional Asst	16,952.24	.00	.00	.00	.00	.00
32-570-61-10-2-120-72100	FICA	4,840.76	.00	.00	.00	.00	.00
32-570-61-10-2-120-72220	VRS Hybrid Pension Contribution	11,299.96	.00	.00	.00	.00	.00
32-570-61-10-2-120-72300	Group Health and Dental Insurance	13,179.00	.00	.00	.00	.00	.00
32-570-61-10-2-120-72400	VRS Group Life Insurance	911.05	.00	.00	.00	.00	.00
32-570-61-10-2-120-72510	Hybrid Disability Insurance	161.80	.00	.00	.00	.00	.00
32-570-61-10-2-120-72750	VRS Retiree Health Care Credit	822.61	.00	.00	.00	.00	.00
32-570-61-10-2-120-73037	Contractual Services - Other	12,840.50	.00	.00	.00	.00	.00
Program 120 - Special Education Totals		\$107,775.82	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 2 - Elementary Totals		\$107,775.82	\$0.00	\$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	2,500.00	.00	.00	.00	.00	.00
32-570-61-10-3-120-72100	FICA	191.25	.00	.00	.00	.00	.00
Program 120 - Special Education Totals		\$2,691.25	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 3 - Secondary Totals		\$2,691.25	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function 10 - Classroom Instruction Totals		\$110,467.07	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Function 61 - Instruction Totals		\$110,467.07	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Locations 570 - ARP Flow Thru 84.027X Totals		\$110,467.07	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00



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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Council/Board Approval	Difference Vs Adopted
Fund 32 - School Grants Fund							
EXPENSE							
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	30,000.00	.00	.00	.00	.00
	Program 800 - Technology Totals	\$0.00	\$30,000.00	\$0.00	\$0.00	\$0.00	\$0.00
	Level 9 - District Wide Totals	\$0.00	\$30,000.00	\$0.00	\$0.00	\$0.00	\$0.00
	Sub-Function 10 - Classroom Instruction Totals	\$0.00	\$30,000.00	\$0.00	\$0.00	\$0.00	\$0.00
	Function 68 - Technology Totals	\$0.00	\$30,000.00	\$0.00	\$0.00	\$0.00	\$0.00
	Locations 582 - Emergency ConnectivityIII 32.009 Totals	\$0.00	\$30,000.00	\$0.00	\$0.00	\$0.00	\$0.00
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	300.00	.00	699.99	.00	.00	.00
	Program 110 - Regular Instruction Totals	\$300.00	\$0.00	\$699.99	\$0.00	\$0.00	\$0.00
	Level 3 - Secondary Totals	\$300.00	\$0.00	\$699.99	\$0.00	\$0.00	\$0.00
	Sub-Function 10 - Classroom Instruction Totals	\$300.00	\$0.00	\$699.99	\$0.00	\$0.00	\$0.00
	Function 61 - Instruction Totals	\$300.00	\$0.00	\$699.99	\$0.00	\$0.00	\$0.00
Function 63 - Pupil Transportation							
Sub-Function 63 - Pupil Transportation							
Level 9 - District Wide							
Program 320 - Vehicle Operation Services							
32-590-63-63-9-320-73420	Private Carrier Transportation	88.20	.00	.00	.00	.00	.00
	Program 320 - Vehicle Operation Services Totals	\$88.20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00



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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Council/Board Approval	Difference Vs Adopted
Fund	32 - School Grants Fund						
	EXPENSE						
Locations	590 - ARP Homeless II C&Y 84.425W						
Function	63 - Pupil Transportation						
Sub-Function	63 - Pupil Transportation						
Level	9 - District Wide						
Program	330 - Transportation Monitoring Svcs						
32-590-63-63-9-330-71172	Compensation-Bus Aides	6,601.45	.00	1,498.44	.00	.00	.00
32-590-63-63-9-330-72100	FICA	505.01	.00	114.62	.00	.00	.00
32-590-63-63-9-330-72220	VRS Hybrid Pension Contribution	.00	.00	87.14	.00	.00	.00
32-590-63-63-9-330-72300	Group Health and Dental Insurance	.00	.00	2.71	.00	.00	.00
Program	330 - Transportation Monitoring Svcs Totals	\$7,106.46	\$0.00	\$1,702.91	\$0.00	\$0.00	\$0.00
Level	9 - District Wide Totals	\$7,194.66	\$0.00	\$1,702.91	\$0.00	\$0.00	\$0.00
Sub-Function	63 - Pupil Transportation Totals	\$7,194.66	\$0.00	\$1,702.91	\$0.00	\$0.00	\$0.00
Function	63 - Pupil Transportation Totals	\$7,194.66	\$0.00	\$1,702.91	\$0.00	\$0.00	\$0.00
Locations	590 - ARP Homeless II C&Y 84.425W Totals	\$7,494.66	\$0.00	\$2,402.90	\$0.00	\$0.00	\$0.00
Locations	600 - ARP ESSER III Set-Aside 84.425U						
Function	61 - Instruction						
Sub-Function	10 - Classroom Instruction						
Level	3 - Secondary						
Program	166 - Before and After School Program						
32-600-61-10-3-166-71120	Compensation-Instructional Salaries	1,578.50	3,259.00	.00	.00	.00	.00
32-600-61-10-3-166-72100	FICA	120.80	249.31	.00	.00	.00	.00
Program	166 - Before and After School Program Totals	\$1,699.30	\$3,508.31	\$0.00	\$0.00	\$0.00	\$0.00
Level	3 - Secondary Totals	\$1,699.30	\$3,508.31	\$0.00	\$0.00	\$0.00	\$0.00



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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Council/Board Approval	Difference Vs Adopted
Fund 32 - School Grants Fund							
EXPENSE							
Locations 600 - ARP ESSER III Set-Aside 84.425U							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 4 - Middle							
Program 166 - Before and After School Program							
32-600-61-10-4-166-71120	Compensation-Instructional Salaries	2,447.50	10,648.00	.00	.00	.00	.00
32-600-61-10-4-166-72100	FICA	187.29	810.89	.00	.00	.00	.00
	Program 166 - Before and After School Program Totals	\$2,634.79	\$11,458.89	\$0.00	\$0.00	\$0.00	\$0.00
	Level 4 - Middle Totals	\$2,634.79	\$11,458.89	\$0.00	\$0.00	\$0.00	\$0.00
Level 6 - Summer							
Program 165 - Addressing Unfinished Learning							
32-600-61-10-6-165-71120	Compensation-Instructional Salaries	48,755.00	84,022.68	.00	.00	.00	.00
32-600-61-10-6-165-72100	FICA	3,729.76	6,593.02	.00	.00	.00	.00
32-600-61-10-6-165-72210	VRS Pension Contribution	.00	4,364.05	.00	.00	.00	.00
32-600-61-10-6-165-72300	Group Health and Dental Insurance	.00	166.00	.00	.00	.00	.00
32-600-61-10-6-165-72400	VRS Group Life Insurance	.00	291.96	.00	.00	.00	.00
32-600-61-10-6-165-72750	VRS Retiree Health Care Credit	.00	263.65	.00	.00	.00	.00
32-600-61-10-6-165-73037	Contractual Services - Other	33,475.00	45,631.92	14,930.08	.00	.00	.00
	Program 165 - Addressing Unfinished Learning Totals	\$85,959.76	\$141,333.28	\$14,930.08	\$0.00	\$0.00	\$0.00
Program 167 - Summer Programs							
32-600-61-10-6-167-71120	Compensation-Instructional Salaries	.00	92,966.00	57,132.54	.00	.00	.00
32-600-61-10-6-167-71151	Compensation-Instructional Asst	.00	.00	1,005.00	.00	.00	.00
32-600-61-10-6-167-72100	FICA	.00	7,111.96	5,405.01	.00	.00	.00
	Program 167 - Summer Programs Totals	\$0.00	\$100,077.96	\$63,542.55	\$0.00	\$0.00	\$0.00
	Level 6 - Summer Totals	\$85,959.76	\$241,411.24	\$78,472.63	\$0.00	\$0.00	\$0.00
	Sub-Function 10 - Classroom Instruction Totals	\$90,293.85	\$256,378.44	\$78,472.63	\$0.00	\$0.00	\$0.00
	Function 61 - Instruction Totals	\$90,293.85	\$256,378.44	\$78,472.63	\$0.00	\$0.00	\$0.00
	Locations 600 - ARP ESSER III Set-Aside 84.425U Totals	\$90,293.85	\$256,378.44	\$78,472.63	\$0.00	\$0.00	\$0.00



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Fund 32 - School Grants Fund							
EXPENSE							
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	159,536.15	163,208.85	.00	.00	.00	.00
32-610-64-64-9-420-78020	Furniture & Equipment >\$5,000	232,348.00	144,781.00	.00	.00	.00	.00
	Program 420 - Building Services Totals	\$391,884.15	\$307,989.85	\$0.00	\$0.00	\$0.00	\$0.00
	Level 9 - District Wide Totals	\$391,884.15	\$307,989.85	\$0.00	\$0.00	\$0.00	\$0.00
	Sub-Function 64 - Operation & Maintenance Totals	\$391,884.15	\$307,989.85	\$0.00	\$0.00	\$0.00	\$0.00
	Function 64 - Operation & Maintenance Totals	\$391,884.15	\$307,989.85	\$0.00	\$0.00	\$0.00	\$0.00
	Locations 610 - ARPA CSLFRF Ventilation 21.027 Totals	\$391,884.15	\$307,989.85	\$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	19,723.00	.00	.00	.00	.00	.00
	Program 420 - Building Services Totals	\$19,723.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Level 9 - District Wide Totals	\$19,723.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Sub-Function 64 - Operation & Maintenance Totals	\$19,723.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Function 64 - Operation & Maintenance Totals	\$19,723.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Locations 630 - DCJS Digital Mapping Grant Totals	\$19,723.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
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							
32-640-62-62-9-222-71131	Compensation-School Nurses	20,005.10	.00	.00	.00	.00	.00
32-640-62-62-9-222-72100	FICA	1,531.80	.00	.00	.00	.00	.00
32-640-62-62-9-222-72220	VRS Hybrid Pension Contribution	3,164.16	.00	.00	.00	.00	.00
32-640-62-62-9-222-72300	Group Health and Dental Insurance	3,591.24	.00	.00	.00	.00	.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							
32-640-62-62-9-222-72400	VRS Group Life Insurance	255.12	.00	.00	.00	.00	.00
32-640-62-62-9-222-72510	Hybrid Disability Insurance	45.32	.00	.00	.00	.00	.00
32-640-62-62-9-222-72750	VRS Retiree Health Care Credit	230.36	.00	.00	.00	.00	.00
32-640-62-62-9-222-73037	Contractual Services - Other	750.00	.00	.00	.00	.00	.00
32-640-62-62-9-222-73255	Professional Development	930.00	19,607.88	.00	.00	.00	.00
32-640-62-62-9-222-76045	Furniture and Equip <\$5,000	1,422.23	28,471.79	.00	.00	.00	.00
Program 222 - Health Services Totals		\$31,925.33	\$48,079.67	\$0.00	\$0.00	\$0.00	\$0.00
Level 9 - District Wide Totals		\$31,925.33	\$48,079.67	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function 62 - Admin, Attend. & Health Totals		\$31,925.33	\$48,079.67	\$0.00	\$0.00	\$0.00	\$0.00
Function 62 - Administration, Attend. & Health Totals		\$31,925.33	\$48,079.67	\$0.00	\$0.00	\$0.00	\$0.00
Locations 640 - School-Based Health 93.354 Totals		\$31,925.33	\$48,079.67	\$0.00	\$0.00	\$0.00	\$0.00
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							
32-650-62-62-9-222-76045	Furniture and Equip <\$5,000	16,928.27	.00	.00	.00	.00	.00
Program 222 - Health Services Totals		\$16,928.27	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 9 - District Wide Totals		\$16,928.27	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function 62 - Admin, Attend. & Health Totals		\$16,928.27	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Function 62 - Administration, Attend. & Health Totals		\$16,928.27	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Locations 650 - Epidem & Lab Capacity 93.323 Totals		\$16,928.27	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00



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Fund 32 - School Grants Fund							
EXPENSE							
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							
32-660-62-62-9-222-73037	Contractual Services - Other	1,811.72	129,016.64	.00	.00	.00	.00
32-660-62-62-9-222-76435	Supplies - Instructional	.00	2,171.64	.00	.00	.00	.00
	Program 222 - Health Services Totals	\$1,811.72	\$131,188.28	\$0.00	\$0.00	\$0.00	\$0.00
	Level 9 - District Wide Totals	\$1,811.72	\$131,188.28	\$0.00	\$0.00	\$0.00	\$0.00
	Sub-Function 62 - Admin, Attend. & Health Totals	\$1,811.72	\$131,188.28	\$0.00	\$0.00	\$0.00	\$0.00
	Function 62 - Administration, Attend. & Health Totals	\$1,811.72	\$131,188.28	\$0.00	\$0.00	\$0.00	\$0.00
	Totals	\$1,811.72	\$131,188.28	\$0.00	\$0.00	\$0.00	\$0.00
Locations 660 - Community Schools Grant 84.215J	Totals	\$1,811.72	\$131,188.28	\$0.00	\$0.00	\$0.00	\$0.00
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	2,500.00	1,000.00	.00	.00	.00
32-670-61-10-3-110-72100	FICA	.00	191.25	76.50	.00	.00	.00
	Program 110 - Regular Instruction Totals	\$0.00	\$2,691.25	\$1,076.50	\$0.00	\$0.00	\$0.00
	Level 3 - Secondary Totals	\$0.00	\$2,691.25	\$1,076.50	\$0.00	\$0.00	\$0.00
	Sub-Function 10 - Classroom Instruction Totals	\$0.00	\$2,691.25	\$1,076.50	\$0.00	\$0.00	\$0.00
Sub-Function 21 - Student Guidance							
Level 2 - Elementary							
Program 110 - Regular Instruction							
32-670-61-21-2-110-71124	Compensation-Guidance Counselors	.00	36,038.24	.00	37,322.00	.00	(37,322.00)
32-670-61-21-2-110-71665	Bonus Payments To Teachers	.00	12,500.00	2,500.00	.00	2,500.00	2,500.00
32-670-61-21-2-110-72100	FICA	.00	3,291.11	191.25	2,862.00	192.00	(2,670.00)
32-670-61-21-2-110-72210	VRS Pension Contribution	.00	3,632.40	.00	.00	.00	.00
32-670-61-21-2-110-72220	VRS Hybrid Pension Contribution	.00	1,738.80	.00	6,824.00	.00	(6,824.00)



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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 2 - Elementary							
Program 110 - Regular Instruction							
32-670-61-21-2-110-72300	Group Health and Dental Insurance	.00	4,657.44	.00	.00	.00	.00
32-670-61-21-2-110-72400	VRS Group Life Insurance	.00	433.10	.00	537.00	.00	(537.00)
32-670-61-21-2-110-72510	Hybrid Disability Insurance	.00	24.92	.00	108.00	.00	(108.00)
32-670-61-21-2-110-72750	VRS Retiree Health Care Credit	.00	391.00	.00	550.00	.00	(550.00)
32-670-61-21-2-110-73037	Contractual Services - Other	.00	.00	2,441.34	.00	.00	.00
32-670-61-21-2-110-75802	Dues	.00	250.00	.00	.00	.00	.00
32-670-61-21-2-110-76435	Supplies - Instructional	.00	.00	.00	1,473.00	.00	(1,473.00)
Program 110 - Regular Instruction Totals		\$0.00	\$62,957.01	\$5,132.59	\$49,676.00	\$2,692.00	(\$46,984.00)
Level 2 - Elementary Totals		\$0.00	\$62,957.01	\$5,132.59	\$49,676.00	\$2,692.00	(\$46,984.00)
Level 3 - Secondary							
Program 110 - Regular Instruction							
32-670-61-21-3-110-71124	Compensation-Guidance Counselors	.00	.00	34,311.60	37,684.00	.00	(37,684.00)
32-670-61-21-3-110-71665	Bonus Payments To Teachers	.00	10,000.00	3,382.36	1,000.00	3,000.00	2,000.00
32-670-61-21-3-110-72100	FICA	.00	765.00	2,721.63	2,889.00	230.00	(2,659.00)
32-670-61-21-3-110-72220	VRS Hybrid Pension Contribution	.00	.00	5,214.66	6,908.00	.00	(6,908.00)
32-670-61-21-3-110-72300	Group Health and Dental Insurance	.00	.00	3,579.53	.00	.00	.00
32-670-61-21-3-110-72400	VRS Group Life Insurance	.00	.00	404.22	542.00	.00	(542.00)
32-670-61-21-3-110-72510	Hybrid Disability Insurance	.00	.00	81.54	109.00	.00	(109.00)
32-670-61-21-3-110-72750	VRS Retiree Health Care Credit	.00	.00	414.46	555.00	.00	(555.00)
32-670-61-21-3-110-73037	Contractual Services - Other	.00	.00	2,620.00	.00	.00	.00
32-670-61-21-3-110-75802	Dues	.00	391.75	.00	.00	.00	.00
Program 110 - Regular Instruction Totals		\$0.00	\$11,156.75	\$52,730.00	\$49,687.00	\$3,230.00	(\$46,457.00)
Level 3 - Secondary Totals		\$0.00	\$11,156.75	\$52,730.00	\$49,687.00	\$3,230.00	(\$46,457.00)



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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 4 - Middle							
Program 110 - Regular Instruction							
32-670-61-21-4-110-71124	Compensation-Guidance Counselors	.00	.00	11,428.29	12,561.00	13,268.00	707.00
32-670-61-21-4-110-71665	Bonus Payments To Teachers	.00	7,500.00	1,778.64	.00	1,500.00	1,500.00
32-670-61-21-4-110-72100	FICA	.00	573.75	909.76	963.00	963.00	.00
32-670-61-21-4-110-72220	VRS Hybrid Pension Contribution	.00	.00	1,731.06	2,302.00	2,395.00	93.00
32-670-61-21-4-110-72300	Group Health and Dental Insurance	.00	.00	1,186.93	.00	1,959.00	1,959.00
32-670-61-21-4-110-72400	VRS Group Life Insurance	.00	.00	134.22	181.00	188.00	7.00
32-670-61-21-4-110-72510	Hybrid Disability Insurance	.00	.00	27.07	36.00	38.00	2.00
32-670-61-21-4-110-72750	VRS Retiree Health Care Credit	.00	.00	137.58	185.00	193.00	8.00
32-670-61-21-4-110-73037	Contractual Services - Other	.00	.00	3,600.00	.00	.00	.00
32-670-61-21-4-110-75802	Dues	.00	136.75	.00	.00	.00	.00
Program 110 - Regular Instruction Totals		\$0.00	\$8,210.50	\$20,933.55	\$16,228.00	\$20,504.00	\$4,276.00
Level 4 - Middle Totals		\$0.00	\$8,210.50	\$20,933.55	\$16,228.00	\$20,504.00	\$4,276.00
Sub-Function 21 - Student Guidance Totals		\$0.00	\$82,324.26	\$78,796.14	\$115,591.00	\$26,426.00	(\$89,165.00)
Sub-Function 22 - Student Social Worker							
Level 2 - Elementary							
Program 110 - Regular Instruction							
32-670-61-22-2-110-71120	Compensation-Instructional Salaries	.00	9,090.42	13,887.14	15,337.00	15,337.00	.00
32-670-61-22-2-110-71665	Bonus Payments To Teachers	.00	5,000.00	1,871.52	.00	2,500.00	2,500.00
32-670-61-22-2-110-72100	FICA	.00	1,070.06	1,184.32	1,159.00	1,159.00	.00
32-670-61-22-2-110-72210	VRS Pension Contribution	.00	1,371.98	1,948.90	2,615.00	2,615.00	.00
32-670-61-22-2-110-72300	Group Health and Dental Insurance	.00	1,193.15	1,723.81	1,903.00	1,904.00	1.00
32-670-61-22-2-110-72400	VRS Group Life Insurance	.00	110.60	161.82	222.00	223.00	1.00



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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							
32-670-61-22-2-110-72750	VRS Retiree Health Care Credit	.00	99.91	166.01	220.00	220.00	.00
	Program 110 - Regular Instruction Totals	\$0.00	\$17,936.12	\$20,943.52	\$21,456.00	\$23,958.00	\$2,502.00
	Program 120 - Special Education						
32-670-61-22-2-120-71120	Compensation-Instructional Salaries	.00	5,977.28	8,927.57	9,860.00	9,860.00	.00
32-670-61-22-2-120-71665	Bonus Payments To Teachers	.00	.00	232.20	.00	.00	.00
32-670-61-22-2-120-72100	FICA	.00	452.11	686.70	745.00	745.00	.00
32-670-61-22-2-120-72210	VRS Pension Contribution	.00	909.06	1,252.89	1,681.00	1,681.00	.00
32-670-61-22-2-120-72300	Group Health and Dental Insurance	.00	784.56	1,108.19	1,224.00	1,224.00	.00
32-670-61-22-2-120-72400	VRS Group Life Insurance	.00	73.32	104.07	140.00	140.00	.00
32-670-61-22-2-120-72750	VRS Retiree Health Care Credit	.00	66.18	106.67	143.00	143.00	.00
	Program 120 - Special Education Totals	\$0.00	\$8,262.51	\$12,418.29	\$13,793.00	\$13,793.00	\$0.00
	Level 2 - Elementary Totals	\$0.00	\$26,198.63	\$33,361.81	\$35,249.00	\$37,751.00	\$2,502.00
	Level 3 - Secondary						
	Program 110 - Regular Instruction						
32-670-61-22-3-110-71120	Compensation-Instructional Salaries	.00	8,592.36	11,903.42	13,146.00	52,949.00	39,803.00
32-670-61-22-3-110-71665	Bonus Payments To Teachers	.00	2,500.00	309.60	.00	.00	.00
32-670-61-22-3-110-72100	FICA	.00	841.25	915.51	993.00	3,851.00	2,858.00
32-670-61-22-3-110-72210	VRS Pension Contribution	.00	1,338.31	1,670.55	2,242.00	2,242.00	.00
32-670-61-22-3-110-72220	VRS Hybrid Pension Contribution	.00	.00	.00	.00	7,185.00	7,185.00
32-670-61-22-3-110-72300	Group Health and Dental Insurance	.00	1,127.78	1,477.58	1,632.00	7,446.00	5,814.00
32-670-61-22-3-110-72400	VRS Group Life Insurance	.00	107.89	138.75	186.00	750.00	564.00



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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							
32-670-61-22-3-110-72750	VRS Retiree Health Care Credit	.00	97.46	142.29	190.00	769.00	579.00
	Program 110 - Regular Instruction Totals	\$0.00	\$14,605.05	\$16,557.70	\$18,389.00	\$75,192.00	\$56,803.00
	Program 120 - Special Education						
32-670-61-22-3-120-71120	Compensation-Instructional Salaries	.00	5,977.28	8,927.57	9,860.00	9,860.00	.00
32-670-61-22-3-120-71665	Bonus Payments To Teachers	.00	.00	232.20	.00	.00	.00
32-670-61-22-3-120-72100	FICA	.00	452.17	692.79	745.00	1,387.00	642.00
32-670-61-22-3-120-72210	VRS Pension Contribution	.00	909.11	1,252.89	1,681.00	1,681.00	.00
32-670-61-22-3-120-72300	Group Health and Dental Insurance	.00	784.53	1,108.09	1,224.00	1,224.00	.00
32-670-61-22-3-120-72400	VRS Group Life Insurance	.00	73.31	104.07	140.00	140.00	.00
32-670-61-22-3-120-72750	VRS Retiree Health Care Credit	.00	66.07	106.76	143.00	143.00	.00
	Program 120 - Special Education Totals	\$0.00	\$8,262.47	\$12,424.37	\$13,793.00	\$14,435.00	\$642.00
	Level 3 - Secondary Totals	\$0.00	\$22,867.52	\$28,982.07	\$32,182.00	\$89,627.00	\$57,445.00
	Sub-Function 22 - Student Social Worker Totals	\$0.00	\$49,066.15	\$62,343.88	\$67,431.00	\$127,378.00	\$59,947.00
	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	13,262.92	.00	.00	.00	.00
32-670-61-31-2-120-72100	FICA	.00	1,014.50	.00	.00	.00	.00
32-670-61-31-2-120-72210	VRS Pension Contribution	.00	2,204.50	.00	.00	.00	.00
32-670-61-31-2-120-72400	VRS Group Life Insurance	.00	177.50	.00	.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	160.00	.00	.00	.00	.00
	Program 120 - Special Education Totals	\$0.00	\$16,819.42	\$0.00	\$0.00	\$0.00	\$0.00
	Level 2 - Elementary Totals	\$0.00	\$16,819.42	\$0.00	\$0.00	\$0.00	\$0.00
Level 3 - Secondary							
Program 120 - Special Education							
32-670-61-31-3-120-71110	Compensation-Administrative	.00	13,262.91	.00	.00	.00	.00
32-670-61-31-3-120-72100	FICA	.00	1,014.50	.00	.00	.00	.00
32-670-61-31-3-120-72210	VRS Pension Contribution	.00	2,204.50	.00	.00	.00	.00
32-670-61-31-3-120-72400	VRS Group Life Insurance	.00	177.50	.00	.00	.00	.00
32-670-61-31-3-120-72750	VRS Retiree Health Care Credit	.00	160.00	.00	.00	.00	.00
	Program 120 - Special Education Totals	\$0.00	\$16,819.41	\$0.00	\$0.00	\$0.00	\$0.00
	Level 3 - Secondary Totals	\$0.00	\$16,819.41	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function 31 - Instr. Sup. - Improve. of Instr.	Totals	\$0.00	\$33,638.83	\$0.00	\$0.00	\$0.00	\$0.00
	Function 61 - Instruction Totals	\$0.00	\$167,720.49	\$142,216.52	\$183,022.00	\$153,804.00	(\$29,218.00)
Function 62 - Administration, Attend. & Health							
Sub-Function 62 - Admin, Attend. & Health							
Level 9 - District Wide							
Program 212 - Exec Admin Services							
32-670-62-62-9-212-73035	Consultants	.00	39,090.00	31,920.08	11,642.00	20,419.00	8,777.00



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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							
32-670-62-62-9-212-75530	Travel - Other	.00	.00	.00	3,700.00	.00	(3,700.00)
Program 212 - Exec Admin Services Totals		\$0.00	\$39,090.00	\$31,920.08	\$15,342.00	\$20,419.00	\$5,077.00
Program 223 - Psych Services							
32-670-62-62-9-223-71655	Compensation - Stipends For PD	.00	6,450.00	1,950.00	.00	3,000.00	3,000.00
32-670-62-62-9-223-71665	Bonus Payments To Teachers	.00	7,500.00	1,500.00	.00	.00	.00
32-670-62-62-9-223-72100	FICA	.00	1,067.27	263.99	.00	.00	.00
32-670-62-62-9-223-75530	Travel - Other	.00	15,049.72	5,517.75	7,000.00	10,000.00	3,000.00
32-670-62-62-9-223-76435	Supplies - Instructional	.00	.00	2,095.14	.00	1,700.00	1,700.00
Program 223 - Psych Services Totals		\$0.00	\$30,066.99	\$11,326.88	\$7,000.00	\$14,700.00	\$7,700.00
Level 9 - District Wide Totals		\$0.00	\$69,156.99	\$43,246.96	\$22,342.00	\$35,119.00	\$12,777.00
Sub-Function 62 - Admin, Attend. & Health Totals		\$0.00	\$69,156.99	\$43,246.96	\$22,342.00	\$35,119.00	\$12,777.00
Function 62 - Administration, Attend. & Health Totals		\$0.00	\$69,156.99	\$43,246.96	\$22,342.00	\$35,119.00	\$12,777.00
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	2,500.00	1,000.00	1,000.00	1,000.00	.00
32-670-68-21-9-800-72100	FICA	.00	191.25	76.50	77.00	77.00	.00
Program 800 - Technology Totals		\$0.00	\$2,691.25	\$1,076.50	\$1,077.00	\$1,077.00	\$0.00
Level 9 - District Wide Totals		\$0.00	\$2,691.25	\$1,076.50	\$1,077.00	\$1,077.00	\$0.00
Sub-Function 21 - Student Guidance Totals		\$0.00	\$2,691.25	\$1,076.50	\$1,077.00	\$1,077.00	\$0.00
Function 68 - Technology Totals		\$0.00	\$2,691.25	\$1,076.50	\$1,077.00	\$1,077.00	\$0.00



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Fund 32 - School Grants Fund							
EXPENSE							
Locations 670 - SBMH2-Yr1 84.184H Totals		\$0.00	\$239,568.73	\$186,539.98	\$206,441.00	\$190,000.00	(\$16,441.00)
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	162,565.66	280,774.98	.00	.00	.00
32-680-61-10-2-110-71665	Bonus Payments To Teachers	.00	.00	6,192.00	.00	.00	.00
32-680-61-10-2-110-72100	FICA	.00	12,028.39	21,323.95	.00	.00	.00
32-680-61-10-2-110-72210	VRS Pension Contribution	.00	20,830.20	37,487.30	.00	.00	.00
32-680-61-10-2-110-72220	VRS Hybrid Pension Contribution	.00	5,829.05	.00	.00	.00	.00
32-680-61-10-2-110-72300	Group Health and Dental Insurance	.00	20,275.02	35,141.04	.00	.00	.00
32-680-61-10-2-110-72400	VRS Group Life Insurance	.00	2,149.39	3,112.90	.00	.00	.00
32-680-61-10-2-110-72510	Hybrid Disability Insurance	.00	83.45	.00	.00	.00	.00
32-680-61-10-2-110-72750	VRS Retiree Health Care Credit	.00	1,940.88	3,192.10	.00	.00	.00
32-680-61-10-2-110-76130	Textbooks	.00	247,715.61	82,350.00	.00	.00	.00
32-680-61-10-2-110-76435	Supplies - Instructional	.00	1,915.24	.00	.00	.00	.00
Program 110 - Regular Instruction Totals		\$0.00	\$475,332.89	\$469,574.27	\$0.00	\$0.00	\$0.00
Program 120 - Special Education							
32-680-61-10-2-120-71146	Compensation - ELL	.00	33,287.40	.00	.00	.00	.00
32-680-61-10-2-120-72100	FICA	.00	2,548.21	.00	.00	.00	.00
32-680-61-10-2-120-72220	VRS Hybrid Pension Contribution	.00	5,732.93	.00	.00	.00	.00
32-680-61-10-2-120-72400	VRS Group Life Insurance	.00	462.22	.00	.00	.00	.00
32-680-61-10-2-120-72510	Hybrid Disability Insurance	.00	82.07	.00	.00	.00	.00
32-680-61-10-2-120-72750	VRS Retiree Health Care Credit	.00	417.40	.00	.00	.00	.00
Program 120 - Special Education Totals		\$0.00	\$42,530.23	\$0.00	\$0.00	\$0.00	\$0.00
Level 2 - Elementary Totals		\$0.00	\$517,863.12	\$469,574.27	\$0.00	\$0.00	\$0.00



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Fund 32 - School Grants Fund							
EXPENSE							
Locations 680 - ALL in Tutoring							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 3 - Secondary							
Program 110 - Regular Instruction							
32-680-61-10-3-110-71120	Compensation-Instructional Salaries	.00	1,800.00	1,653.75	.00	.00	.00
32-680-61-10-3-110-72100	FICA	.00	137.70	126.52	.00	.00	.00
	Program 110 - Regular Instruction Totals	\$0.00	\$1,937.70	\$1,780.27	\$0.00	\$0.00	\$0.00
Program 121 - Alternative Education							
32-680-61-10-3-121-71120	Compensation-Instructional Salaries	.00	41,926.86	.00	.00	.00	.00
32-680-61-10-3-121-72100	FICA	.00	3,149.99	.00	.00	.00	.00
32-680-61-10-3-121-72210	VRS Pension Contribution	.00	6,501.73	.00	.00	.00	.00
32-680-61-10-3-121-72300	Group Health and Dental Insurance	.00	5,884.02	.00	.00	.00	.00
32-680-61-10-3-121-72400	VRS Group Life Insurance	.00	524.22	.00	.00	.00	.00
32-680-61-10-3-121-72750	VRS Retiree Health Care Credit	.00	473.34	.00	.00	.00	.00
	Program 121 - Alternative Education Totals	\$0.00	\$58,460.16	\$0.00	\$0.00	\$0.00	\$0.00
	Level 3 - Secondary Totals	\$0.00	\$60,397.86	\$1,780.27	\$0.00	\$0.00	\$0.00
Level 4 - Middle							
Program 110 - Regular Instruction							
32-680-61-10-4-110-71120	Compensation-Instructional Salaries	.00	38,670.90	1,478.75	.00	.00	.00
32-680-61-10-4-110-72100	FICA	.00	2,797.65	113.13	.00	.00	.00
32-680-61-10-4-110-72210	VRS Pension Contribution	.00	4,166.05	.00	.00	.00	.00
32-680-61-10-4-110-72300	Group Health and Dental Insurance	.00	232.40	.00	.00	.00	.00
32-680-61-10-4-110-72400	VRS Group Life Insurance	.00	395.75	.00	.00	.00	.00
32-680-61-10-4-110-72750	VRS Retiree Health Care Credit	.00	357.35	.00	.00	.00	.00
32-680-61-10-4-110-76435	Supplies - Instructional	.00	4,528.76	.00	.00	.00	.00
	Program 110 - Regular Instruction Totals	\$0.00	\$51,148.86	\$1,591.88	\$0.00	\$0.00	\$0.00
	Level 4 - Middle Totals	\$0.00	\$51,148.86	\$1,591.88	\$0.00	\$0.00	\$0.00
	Sub-Function 10 - Classroom Instruction Totals	\$0.00	\$629,409.84	\$472,946.42	\$0.00	\$0.00	\$0.00



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Budget Year 2027

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 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	12,304.51	139.44	.00	.00	.00
32-680-61-22-2-110-72100	FICA	.00	945.17	10.65	.00	.00	.00
32-680-61-22-2-110-72210	VRS Pension Contribution	.00	2,118.66	.00	.00	.00	.00
32-680-61-22-2-110-72400	VRS Group Life Insurance	.00	170.82	.00	.00	.00	.00
32-680-61-22-2-110-72750	VRS Retiree Health Care Credit	.00	154.26	.00	.00	.00	.00
	Program 110 - Regular Instruction Totals	\$0.00	\$15,693.42	\$150.09	\$0.00	\$0.00	\$0.00
Program	120 - Special Education						
32-680-61-22-2-120-71120	Compensation-Instructional Salaries	.00	8,193.01	92.93	.00	.00	.00
32-680-61-22-2-120-72100	FICA	.00	629.32	7.12	.00	.00	.00
32-680-61-22-2-120-72210	VRS Pension Contribution	.00	1,412.40	.00	.00	.00	.00
32-680-61-22-2-120-72400	VRS Group Life Insurance	.00	113.88	.00	.00	.00	.00
32-680-61-22-2-120-72750	VRS Retiree Health Care Credit	.00	102.84	.00	.00	.00	.00
	Program 120 - Special Education Totals	\$0.00	\$10,451.45	\$100.05	\$0.00	\$0.00	\$0.00
	Level 2 - Elementary Totals	\$0.00	\$26,144.87	\$250.14	\$0.00	\$0.00	\$0.00
Level	3 - Secondary						
Program	110 - Regular Instruction						
32-680-61-22-3-110-71120	Compensation-Instructional Salaries	.00	12,289.51	139.44	.00	.00	.00
32-680-61-22-3-110-72100	FICA	.00	944.00	10.66	.00	.00	.00
32-680-61-22-3-110-72210	VRS Pension Contribution	.00	2,118.66	.00	.00	.00	.00
32-680-61-22-3-110-72400	VRS Group Life Insurance	.00	170.82	.00	.00	.00	.00
32-680-61-22-3-110-72750	VRS Retiree Health Care Credit	.00	154.26	.00	.00	.00	.00
	Program 110 - Regular Instruction Totals	\$0.00	\$15,677.25	\$150.10	\$0.00	\$0.00	\$0.00



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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 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 120 - Special Education							
32-680-61-22-3-120-71120	Compensation-Instructional Salaries	.00	8,193.01	92.93	.00	.00	.00
32-680-61-22-3-120-72100	FICA	.00	629.44	7.12	.00	.00	.00
32-680-61-22-3-120-72210	VRS Pension Contribution	.00	1,412.40	.00	.00	.00	.00
32-680-61-22-3-120-72400	VRS Group Life Insurance	.00	113.88	.00	.00	.00	.00
32-680-61-22-3-120-72750	VRS Retiree Health Care Credit	.00	102.78	.00	.00	.00	.00
	Program 120 - Special Education Totals	\$0.00	\$10,451.51	\$100.05	\$0.00	\$0.00	\$0.00
	Level 3 - Secondary Totals	\$0.00	\$26,128.76	\$250.15	\$0.00	\$0.00	\$0.00
	Sub-Function 22 - Student Social Worker Totals	\$0.00	\$52,273.63	\$500.29	\$0.00	\$0.00	\$0.00
	Function 61 - Instruction Totals	\$0.00	\$681,683.47	\$473,446.71	\$0.00	\$0.00	\$0.00
Function 63 - Pupil Transportation							
Sub-Function 63 - Pupil Transportation							
Level 9 - District Wide							
Program 320 - Vehicle Operation Services							
32-680-63-63-9-320-71170	Compensation-Bus Drivers	.00	189.00	.00	.00	.00	.00
32-680-63-63-9-320-72100	FICA	.00	14.46	.00	.00	.00	.00
	Program 320 - Vehicle Operation Services Totals	\$0.00	\$203.46	\$0.00	\$0.00	\$0.00	\$0.00
	Level 9 - District Wide Totals	\$0.00	\$203.46	\$0.00	\$0.00	\$0.00	\$0.00
	Sub-Function 63 - Pupil Transportation Totals	\$0.00	\$203.46	\$0.00	\$0.00	\$0.00	\$0.00
	Function 63 - Pupil Transportation Totals	\$0.00	\$203.46	\$0.00	\$0.00	\$0.00	\$0.00
	Locations 680 - ALL in Tutoring Totals	\$0.00	\$681,886.93	\$473,446.71	\$0.00	\$0.00	\$0.00



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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 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	16.67	.00	.00	.00	.00
	Program 110 - Regular Instruction Totals	\$0.00	\$16.67	\$0.00	\$0.00	\$0.00	\$0.00
	Level 2 - Elementary Totals	\$0.00	\$16.67	\$0.00	\$0.00	\$0.00	\$0.00
Level 3 - Secondary							
Program 110 - Regular Instruction							
32-690-61-10-3-110-73037	Contractual Services - Other	.00	16.67	.00	.00	.00	.00
	Program 110 - Regular Instruction Totals	\$0.00	\$16.67	\$0.00	\$0.00	\$0.00	\$0.00
	Level 3 - Secondary Totals	\$0.00	\$16.67	\$0.00	\$0.00	\$0.00	\$0.00
Level 4 - Middle							
Program 110 - Regular Instruction							
32-690-61-10-4-110-73037	Contractual Services - Other	.00	16.66	.00	.00	.00	.00
	Program 110 - Regular Instruction Totals	\$0.00	\$16.66	\$0.00	\$0.00	\$0.00	\$0.00
	Level 4 - Middle Totals	\$0.00	\$16.66	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function 10 - Classroom Instruction Totals		\$0.00	\$50.00	\$0.00	\$0.00	\$0.00	\$0.00
Function 61 - Instruction Totals		\$0.00	\$50.00	\$0.00	\$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	2,740.36	.00	.00	.00	.00



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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 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							
32-690-63-63-9-330-72100 FICA		.00	209.64	.00	.00	.00	.00
Program 330 - Transportation Monitoring Svcs		\$0.00	\$2,950.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 9 - District Wide		\$0.00	\$2,950.00	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function 63 - Pupil Transportation		\$0.00	\$2,950.00	\$0.00	\$0.00	\$0.00	\$0.00
Function 63 - Pupil Transportation		\$0.00	\$2,950.00	\$0.00	\$0.00	\$0.00	\$0.00
Locations 690 - Education-Homeless C&Y 84.196A		\$0.00	\$3,000.00	\$0.00	\$0.00	\$0.00	\$0.00
EXPENSE TOTALS		\$5,627,389.48	\$5,180,804.54	\$3,367,790.87	\$3,614,257.00	\$3,528,821.00	(\$85,436.00)
Fund 32 - School Grants Fund	Totals						
REVENUE TOTALS		\$5,627,389.48	\$5,180,804.54	\$3,367,790.87	\$3,614,257.00	\$3,528,821.00	(\$85,436.00)
EXPENSE TOTALS		\$5,627,389.48	\$5,180,804.54	\$3,367,790.87	\$3,614,257.00	\$3,528,821.00	(\$85,436.00)
Fund 32 - School Grants Fund	Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Net Grand Totals							
REVENUE GRAND TOTALS		\$5,627,389.48	\$5,180,804.54	\$3,367,790.87	\$3,614,257.00	\$3,528,821.00	(\$85,436.00)
EXPENSE GRAND TOTALS		\$5,627,389.48	\$5,180,804.54	\$3,367,790.87	\$3,614,257.00	\$3,528,821.00	(\$85,436.00)
Net Grand Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00



FY 27 Cafeteria Budget for Adoption

Budget Year 2027

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 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	1,704.00	1,852.40	2,771.20	.00	.00	.00
33-111-65-65-9-510-61117	State School Meals Expansion-Breakfast	312.60	462.90	791.40	.00	.00	.00
33-111-65-65-9-510-61118	State School Lunch Program	5,352.09	4,506.79	4,287.10	2,356.00	.00	(2,356.00)
33-111-65-65-9-510-61351	State School Breakfast Incentive Grant	5,989.14	2,643.30	3,069.98	4,408.00	4,408.00	.00
33-111-65-65-9-510-62360	Natl School Lunch Program 10.555	249,519.68	234,065.55	253,404.29	490,260.00	483,368.00	(6,892.00)
33-111-65-65-9-510-62365	Supply Chain Assistance 10.555	22,668.88	17,407.76	.00	.00	.00	.00
33-111-65-65-9-510-62370	Pandemic EBT Local Admin Cost Grant 10.649	3,135.00	3,256.00	.00	.00	.00	.00
33-111-65-65-9-510-62390	School Breakfast Program 10.553	52,639.83	54,762.64	55,630.23	.00	.00	.00
33-111-65-65-9-510-62395	Federal Aid - Commodities	34,301.94	26,432.10	59,030.56	32,484.00	32,484.00	.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	5,034.39	5,297.64	6,878.02	12,910.00	18,188.00	5,278.00
33-111-65-65-9-510-63035	Sale of Lunches	105,646.55	105,131.40	117,353.79	123,285.00	133,474.00	10,189.00
33-111-65-65-9-510-63036	Sale - A La Carte	104,310.10	121,915.89	101,466.75	91,018.00	68,678.00	(22,340.00)
33-111-65-65-9-510-63037	Sale - Adult	4,728.50	5,374.87	4,320.27	7,396.00	7,178.00	(218.00)
33-111-65-65-9-510-63040	Rebate Income	1,169.12	463.96	444.02	300.00	300.00	.00
33-111-65-65-9-510-63045	Catering/Special Events	9,733.78	14,392.45	13,477.28	10,296.00	15,998.00	5,702.00
33-111-65-65-9-510-63050	Miscellaneous Income	.00	1.85	9,374.67	.00	.00	.00
33-111-65-65-9-510-63801	Interest Income	6,733.74	8,075.84	6,566.14	1,000.00	1,000.00	.00



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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 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							
33-111-65-65-9-510-69999	Contingencies	.00	.00	.00	25,000.00	25,000.00	.00
Program 510 - School Food Services Totals		\$612,979.34	\$606,043.34	\$638,865.70	\$830,713.00	\$820,076.00	(\$10,637.00)
Level 9 - District Wide Totals		\$612,979.34	\$606,043.34	\$638,865.70	\$830,713.00	\$820,076.00	(\$10,637.00)
Sub-Function 65 - Food Services Totals		\$612,979.34	\$606,043.34	\$638,865.70	\$830,713.00	\$820,076.00	(\$10,637.00)
Function 65 - Food Services Totals		\$612,979.34	\$606,043.34	\$638,865.70	\$830,713.00	\$820,076.00	(\$10,637.00)
Locations 111 - Salem High School Totals		\$612,979.34	\$606,043.34	\$638,865.70	\$830,713.00	\$820,076.00	(\$10,637.00)
Locations 112 - Andrew Lewis Middle School							
Function 65 - Food Services							
Sub-Function 65 - Food Services							
Level 9 - District Wide							
Program 510 - School Food Services							
33-112-65-65-9-510-61116	State School Meals Expansion-Lunch	2,026.40	1,968.80	2,418.40	.00	.00	.00
33-112-65-65-9-510-61117	State School Meals Expansion-Breakfast	403.80	678.30	558.30	.00	.00	.00
33-112-65-65-9-510-61118	State School Lunch Program	4,429.32	4,506.79	4,287.10	2,356.00	.00	(2,356.00)
33-112-65-65-9-510-61351	State School Breakfast Incentive Grant	4,658.21	2,290.75	3,069.98	4,408.00	4,408.00	.00
33-112-65-65-9-510-62360	Natl School Lunch Program 10.555	257,317.07	300,175.22	318,812.99	356,758.00	352,373.00	(4,385.00)
33-112-65-65-9-510-62365	Supply Chain Assistance 10.555	23,653.87	18,164.61	.00	.00	.00	.00
33-112-65-65-9-510-62390	School Breakfast Program 10.553	42,421.53	71,093.10	72,282.40	.00	.00	.00
33-112-65-65-9-510-62395	Federal Aid - Commodities	38,620.35	27,190.52	41,350.90	35,389.00	35,389.00	.00
33-112-65-65-9-510-63030	Sale of Breakfasts	5,705.56	6,985.22	7,986.51	9,411.00	13,259.00	3,848.00
33-112-65-65-9-510-63035	Sale of Lunches	106,161.20	101,797.62	105,105.35	89,874.00	97,302.00	7,428.00



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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Council/Board Approval	Difference Vs Adopted
Fund 33 - School Cafeteria Fund							
REVENUE							
Locations 112 - Andrew Lewis Middle School							
Function 65 - Food Services							
Sub-Function 65 - Food Services							
Level 9 - District Wide							
Program 510 - School Food Services							
33-112-65-65-9-510-63036	Sale - A La Carte	77,266.05	76,627.46	75,406.00	66,352.00	50,066.00	(16,286.00)
33-112-65-65-9-510-63037	Sale - Adult	3,458.60	3,299.04	1,412.81	5,392.00	5,233.00	(159.00)
33-112-65-65-9-510-63040	Rebate Income	1,169.12	463.96	444.01	300.00	300.00	.00
33-112-65-65-9-510-63045	Catering/Special Events	.00	.00	175.00	.00	.00	.00
33-112-65-65-9-510-63050	Miscellaneous Income	469.00	.00	2,519.40	.00	.00	.00
33-112-65-65-9-510-63801	Interest Income	6,733.74	8,075.81	6,566.18	1,000.00	1,000.00	.00
33-112-65-65-9-510-69999	Contingencies	.00	.00	.00	25,000.00	25,000.00	.00
Program 510 - School Food Services Totals		\$574,493.82	\$623,317.20	\$642,395.33	\$596,240.00	\$584,330.00	(\$11,910.00)
Level 9 - District Wide Totals		\$574,493.82	\$623,317.20	\$642,395.33	\$596,240.00	\$584,330.00	(\$11,910.00)
Sub-Function 65 - Food Services Totals		\$574,493.82	\$623,317.20	\$642,395.33	\$596,240.00	\$584,330.00	(\$11,910.00)
Function 65 - Food Services Totals		\$574,493.82	\$623,317.20	\$642,395.33	\$596,240.00	\$584,330.00	(\$11,910.00)
Locations 112 - Andrew Lewis Middle School Totals		\$574,493.82	\$623,317.20	\$642,395.33	\$596,240.00	\$584,330.00	(\$11,910.00)
Locations 113 - Carver Elementary							
Function 65 - Food Services							
Sub-Function 65 - Food Services							
Level 9 - District Wide							
Program 510 - School Food Services							
33-113-65-65-9-510-61118	State School Lunch Program	2,399.22	2,523.80	2,400.77	1,216.00	.00	(1,216.00)
33-113-65-65-9-510-61351	State School Breakfast Incentive Grant	5,656.39	3,700.51	3,069.98	2,201.00	2,201.00	.00
33-113-65-65-9-510-62360	Natl School Lunch Program 10.555	214,904.23	206,348.77	215,663.83	167,589.00	165,635.00	(1,954.00)
33-113-65-65-9-510-62365	Supply Chain Assistance 10.555	15,769.75	12,109.74	.00	.00	.00	.00



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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 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	75,118.54	65,078.60	69,564.17	.00	.00	.00
33-113-65-65-9-510-62395	Federal Aid - Commodities	31,887.75	26,974.75	29,626.47	29,562.00	29,562.00	.00
33-113-65-65-9-510-62397	Summer Food Service Program 10.559	.00	.00	.00	113,916.00	113,916.00	.00
33-113-65-65-9-510-63010	Appropriated from Fund Balance	.00	.00	.00	35,000.00	35,000.00	.00
33-113-65-65-9-510-63018	Inception of Lease - Other Financing Source	.00	.00	23,652.84	.00	.00	.00
33-113-65-65-9-510-63030	Sale of Breakfasts	.00	.00	.00	4,424.00	6,233.00	1,809.00
33-113-65-65-9-510-63035	Sale of Lunches	8.60	33.18	.00	42,246.00	45,738.00	3,492.00
33-113-65-65-9-510-63036	Sale - A La Carte	8,602.78	10,235.11	9,008.91	31,189.00	23,534.00	(7,655.00)
33-113-65-65-9-510-63037	Sale - Adult	916.05	1,427.75	1,302.71	2,534.00	2,460.00	(74.00)
33-113-65-65-9-510-63040	Rebate Income	1,184.14	463.95	444.01	300.00	300.00	.00
33-113-65-65-9-510-63045	Catering/Special Events	187.50	.00	.00	.00	.00	.00
33-113-65-65-9-510-63050	Miscellaneous Income	.95	.00	.00	.00	.00	.00
33-113-65-65-9-510-63801	Interest Income	6,733.74	8,075.81	6,566.18	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		\$363,369.64	\$336,971.97	\$361,299.87	\$456,177.00	\$450,579.00	(\$5,598.00)
Level 9 - District Wide Totals		\$363,369.64	\$336,971.97	\$361,299.87	\$456,177.00	\$450,579.00	(\$5,598.00)
Sub-Function 65 - Food Services Totals		\$363,369.64	\$336,971.97	\$361,299.87	\$456,177.00	\$450,579.00	(\$5,598.00)
Function 65 - Food Services Totals		\$363,369.64	\$336,971.97	\$361,299.87	\$456,177.00	\$450,579.00	(\$5,598.00)
Locations 113 - Carver Elementary Totals		\$363,369.64	\$336,971.97	\$361,299.87	\$456,177.00	\$450,579.00	(\$5,598.00)



FY 27 Cafeteria Budget for Adoption

Budget Year 2027

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 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							
33-114-65-65-9-510-61116	State School Meals Expansion-Lunch	664.40	368.80	939.60	.00	.00	.00
33-114-65-65-9-510-61117	State School Meals Expansion-Breakfast	324.00	194.40	434.40	.00	.00	.00
33-114-65-65-9-510-61118	State School Lunch Program	2,030.10	1,802.71	1,886.32	1,216.00	.00	(1,216.00)
33-114-65-65-9-510-61351	State School Breakfast Incentive Grant	4,990.99	2,290.75	2,167.06	2,201.00	2,201.00	.00
33-114-65-65-9-510-62360	Natl School Lunch Program 10.555	91,687.21	90,434.45	92,774.96	159,879.00	158,070.00	(1,809.00)
33-114-65-65-9-510-62365	Supply Chain Assistance 10.555	10,841.08	8,325.45	.00	.00	.00	.00
33-114-65-65-9-510-62390	School Breakfast Program 10.553	36,140.26	39,537.32	39,888.38	.00	.00	.00
33-114-65-65-9-510-62395	Federal Aid - Commodities	29,904.39	26,194.86	23,969.55	26,655.00	26,655.00	.00
33-114-65-65-9-510-62400	NSLP Equipment Grant 10.579	.00	14,611.93	.00	.00	.00	.00
33-114-65-65-9-510-63018	Inception of Lease - Other Financing Source	.00	.00	4,644.73	.00	.00	.00
33-114-65-65-9-510-63030	Sale of Breakfasts	9,586.35	9,327.96	12,360.12	4,222.00	5,948.00	1,726.00
33-114-65-65-9-510-63035	Sale of Lunches	49,897.32	54,119.05	54,391.55	40,316.00	43,649.00	3,333.00
33-114-65-65-9-510-63036	Sale - A La Carte	21,069.84	26,056.19	28,391.55	29,764.00	22,459.00	(7,305.00)
33-114-65-65-9-510-63037	Sale - Adult	3,263.44	3,525.41	1,251.88	2,419.00	2,347.00	(72.00)
33-114-65-65-9-510-63040	Rebate Income	1,169.14	463.96	444.01	300.00	300.00	.00
33-114-65-65-9-510-63045	Catering/Special Events	.00	.00	28.20	.00	.00	.00
33-114-65-65-9-510-63801	Interest Income	6,733.74	8,075.81	6,566.18	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		\$268,302.26	\$285,329.05	\$270,138.49	\$292,972.00	\$287,629.00	(\$5,343.00)
Level 9 - District Wide Totals		\$268,302.26	\$285,329.05	\$270,138.49	\$292,972.00	\$287,629.00	(\$5,343.00)
Sub-Function 65 - Food Services Totals		\$268,302.26	\$285,329.05	\$270,138.49	\$292,972.00	\$287,629.00	(\$5,343.00)
Function 65 - Food Services Totals		\$268,302.26	\$285,329.05	\$270,138.49	\$292,972.00	\$287,629.00	(\$5,343.00)
Locations 114 - West Salem Elementary Totals		\$268,302.26	\$285,329.05	\$270,138.49	\$292,972.00	\$287,629.00	(\$5,343.00)



FY 27 Cafeteria Budget for Adoption

Budget Year 2027

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 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	1,429.60	1,157.60	1,357.20	.00	.00	.00
33-115-65-65-9-510-61117	State School Meals Expansion-Breakfast	578.10	410.10	533.10	.00	.00	.00
33-115-65-65-9-510-61118	State School Lunch Program	1,845.55	1,982.99	1,886.32	1,216.00	.00	(1,216.00)
33-115-65-65-9-510-61351	State School Breakfast Incentive Grant	4,658.21	1,762.20	1,444.66	2,201.00	2,201.00	.00
33-115-65-65-9-510-62360	Natl School Lunch Program 10.555	106,972.33	94,594.50	97,796.53	145,271.00	143,736.00	(1,535.00)
33-115-65-65-9-510-62365	Supply Chain Assistance 10.555	13,134.55	10,596.02	.00	.00	.00	.00
33-115-65-65-9-510-62390	School Breakfast Program 10.553	30,557.28	27,834.27	29,931.21	.00	.00	.00
33-115-65-65-9-510-62395	Federal Aid - Commodities	29,462.83	26,195.19	23,382.31	26,417.00	26,417.00	.00
33-115-65-65-9-510-63030	Sale of Breakfasts	6,109.34	7,501.25	8,160.68	3,839.00	5,409.00	1,570.00
33-115-65-65-9-510-63035	Sale of Lunches	42,804.78	48,759.03	52,956.87	36,661.00	39,691.00	3,030.00
33-115-65-65-9-510-63036	Sale - A La Carte	16,080.38	19,566.34	11,392.51	27,065.00	20,422.00	(6,643.00)
33-115-65-65-9-510-63037	Sale - Adult	2,758.73	2,082.49	1,715.11	2,199.00	2,134.00	(65.00)
33-115-65-65-9-510-63040	Rebate Income	1,175.39	463.96	444.01	300.00	300.00	.00
33-115-65-65-9-510-63050	Miscellaneous Income	.00	.00	152.28	.00	.00	.00
33-115-65-65-9-510-63801	Interest Income	6,733.74	8,075.81	6,566.18	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		\$264,300.81	\$250,981.75	\$237,718.97	\$271,169.00	\$266,310.00	(\$4,859.00)
Level 9 - District Wide Totals		\$264,300.81	\$250,981.75	\$237,718.97	\$271,169.00	\$266,310.00	(\$4,859.00)
Sub-Function 65 - Food Services Totals		\$264,300.81	\$250,981.75	\$237,718.97	\$271,169.00	\$266,310.00	(\$4,859.00)
Function 65 - Food Services Totals		\$264,300.81	\$250,981.75	\$237,718.97	\$271,169.00	\$266,310.00	(\$4,859.00)
Locations 115 - South Salem Elementary Totals		\$264,300.81	\$250,981.75	\$237,718.97	\$271,169.00	\$266,310.00	(\$4,859.00)



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Budget Year 2027

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 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	2,399.22	2,704.07	2,400.77	1,216.00	.00	(1,216.00)
33-116-65-65-9-510-61351	State School Breakfast Incentive Grant	7,320.08	4,934.05	5,237.22	2,201.00	2,201.00	.00
33-116-65-65-9-510-62360	Natl School Lunch Program 10.555	178,467.09	186,281.25	197,937.11	148,517.00	146,921.00	(1,596.00)
33-116-65-65-9-510-62365	Supply Chain Assistance 10.555	12,490.55	9,082.31	.00	.00	.00	.00
33-116-65-65-9-510-62366	Fresh Fruit and Vegetables 10.582	.00	.00	25,055.23	.00	.00	.00
33-116-65-65-9-510-62390	School Breakfast Program 10.553	91,290.71	97,317.64	106,428.77	.00	.00	.00
33-116-65-65-9-510-62395	Federal Aid - Commodities	30,426.71	26,195.19	32,399.83	27,636.00	27,636.00	.00
33-116-65-65-9-510-63010	Appropriated from Fund Balance	.00	.00	.00	35,000.00	35,000.00	.00
33-116-65-65-9-510-63018	Inception of Lease - Other Financing Source	.00	.00	4,644.73	.00	.00	.00
33-116-65-65-9-510-63030	Sale of Breakfasts	37.94	.00	.00	3,924.00	5,528.00	1,604.00
33-116-65-65-9-510-63035	Sale of Lunches	187.34	.00	.00	37,473.00	40,570.00	3,097.00
33-116-65-65-9-510-63036	Sale - A La Carte	12,697.02	8,012.98	6,124.98	27,665.00	20,875.00	(6,790.00)
33-116-65-65-9-510-63037	Sale - Adult	2,990.18	2,920.65	2,373.69	2,248.00	2,182.00	(66.00)
33-116-65-65-9-510-63040	Rebate Income	1,169.14	463.96	444.01	300.00	300.00	.00
33-116-65-65-9-510-63801	Interest Income	6,733.67	8,075.78	6,566.18	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		\$346,209.65	\$345,987.88	\$389,612.52	\$312,180.00	\$307,213.00	(\$4,967.00)
Level 9 - District Wide Totals		\$346,209.65	\$345,987.88	\$389,612.52	\$312,180.00	\$307,213.00	(\$4,967.00)
Sub-Function 65 - Food Services Totals		\$346,209.65	\$345,987.88	\$389,612.52	\$312,180.00	\$307,213.00	(\$4,967.00)
Function 65 - Food Services Totals		\$346,209.65	\$345,987.88	\$389,612.52	\$312,180.00	\$307,213.00	(\$4,967.00)
Locations 116 - East Salem Elementary Totals		\$346,209.65	\$345,987.88	\$389,612.52	\$312,180.00	\$307,213.00	(\$4,967.00)
REVENUE TOTALS		\$2,429,655.52	\$2,448,631.19	\$2,540,030.88	\$2,759,451.00	\$2,716,137.00	(\$43,314.00)



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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Council/Board Approval	Difference Vs Adopted
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	216,548.30	178,272.70	217,528.92	330,923.00	346,381.00	15,458.00
33-111-65-65-9-510-71200	Compensation-OT	3,765.61	.00	.00	3,500.00	3,500.00	.00
33-111-65-65-9-510-71520	Compensation-Substitutes	.00	.00	.00	1,000.00	.00	(1,000.00)
33-111-65-65-9-510-71665	Bonus Payments To Teachers	6,192.00	.00	1,548.00	.00	.00	.00
33-111-65-65-9-510-72100	FICA	19,977.88	13,962.18	28,423.24	84,502.00	65,028.00	(19,474.00)
33-111-65-65-9-510-72210	VRS Pension Contribution	7,433.83	2,850.05	2,694.48	2,818.00	2,824.00	6.00
33-111-65-65-9-510-72300	Group Health and Dental Insurance	43,313.83	33,221.45	18,567.97	23,564.00	24,742.00	1,178.00
33-111-65-65-9-510-72400	VRS Group Life Insurance	1,165.83	593.32	382.18	283.00	291.00	8.00
33-111-65-65-9-510-72750	VRS Retiree Health Care Credit	991.33	491.42	359.56	266.00	274.00	8.00
33-111-65-65-9-510-73020	Commodity Storage Services	3,483.28	2,793.93	2,894.37	4,000.00	4,000.00	.00
33-111-65-65-9-510-73037	Contractual Services - Other	17,936.58	19,387.76	26,750.05	27,291.00	45,194.00	17,903.00
33-111-65-65-9-510-73178	Repair/Maint - POS Terminals	8,600.43	8,485.98	2,703.00	13,230.00	13,892.00	662.00
33-111-65-65-9-510-73180	Repair/Maint - Other Contracted	15,760.13	47,711.73	(2,045.68)	10,000.00	9,121.00	(879.00)
33-111-65-65-9-510-74330	Indirect costs	.00	.00	81,371.99	.00	.00	.00
33-111-65-65-9-510-76055	Machines, Equipment and Tools <\$5,000	4,018.56	.00	.00	.00	.00	.00
33-111-65-65-9-510-76088	Special Events Costs	.00	.00	.00	9,009.00	7,199.00	(1,810.00)
33-111-65-65-9-510-76110	Supplies - Operational	18,311.40	30,673.55	28,689.31	22,228.00	22,818.00	590.00
33-111-65-65-9-510-76120	Food Products	178,135.11	154,706.25	267,756.27	298,641.00	306,876.00	8,235.00
33-111-65-65-9-510-76530	Computer Supplies	1,133.13	.00	.00	.00	.00	.00
33-111-65-65-9-510-76550	Uniforms	1,107.72	595.49	799.71	2,573.00	1,667.00	(906.00)
33-111-65-65-9-510-78020	Furniture & Equipment >\$5,000	119,084.80	28,861.00	.00	30,000.00	30,000.00	.00



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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Council/Board Approval	Difference Vs Adopted
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		\$666,959.75	\$522,606.81	\$678,423.37	\$888,828.00	\$908,807.00	\$19,979.00
Level 9 - District Wide Totals		\$666,959.75	\$522,606.81	\$678,423.37	\$888,828.00	\$908,807.00	\$19,979.00
Sub-Function 65 - Food Services Totals		\$666,959.75	\$522,606.81	\$678,423.37	\$888,828.00	\$908,807.00	\$19,979.00
Function 65 - Food Services Totals		\$666,959.75	\$522,606.81	\$678,423.37	\$888,828.00	\$908,807.00	\$19,979.00
Locations 111 - Salem High School Totals		\$666,959.75	\$522,606.81	\$678,423.37	\$888,828.00	\$908,807.00	\$19,979.00
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	176,446.25	167,478.46	210,690.04	254,011.00	236,696.00	(17,315.00)
33-112-65-65-9-510-71200	Compensation-OT	.00	.00	.00	2,000.00	2,000.00	.00
33-112-65-65-9-510-71520	Compensation-Substitutes	.00	.00	.00	729.00	.00	(729.00)
33-112-65-65-9-510-71665	Bonus Payments To Teachers	1,548.00	.00	1,548.00	.00	.00	.00
33-112-65-65-9-510-72100	FICA	13,762.69	13,614.22	20,929.31	62,536.00	46,153.00	(16,383.00)
33-112-65-65-9-510-72210	VRS Pension Contribution	2,465.12	2,494.19	2,500.86	2,965.00	1,960.00	(1,005.00)
33-112-65-65-9-510-72300	Group Health and Dental Insurance	20,654.38	25,838.90	12,545.86	14,181.00	14,890.00	709.00
33-112-65-65-9-510-72400	VRS Group Life Insurance	324.60	344.88	318.40	331.00	.00	(331.00)
33-112-65-65-9-510-72750	VRS Retiree Health Care Credit	268.90	285.72	299.50	311.00	.00	(311.00)
33-112-65-65-9-510-73020	Commodity Storage Services	4,829.22	7,206.87	6,014.88	4,000.00	4,000.00	.00
33-112-65-65-9-510-73037	Contractual Services - Other	17,963.50	19,360.70	18,845.37	19,895.00	32,946.00	13,051.00
33-112-65-65-9-510-73178	Repair/Maint - POS Terminals	7,985.67	7,736.48	2,541.01	9,645.00	10,127.00	482.00
33-112-65-65-9-510-73180	Repair/Maint - Other Contracted	12,511.54	28,872.97	3,041.54	8,000.00	6,649.00	(1,351.00)



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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Council/Board Approval	Difference Vs Adopted
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							
33-112-65-65-9-510-74330	Indirect costs	.00	.00	56,878.65	.00	.00	.00
33-112-65-65-9-510-76055	Machines, Equipment and Tools <\$5,000	7,760.00	.00	.00	.00	.00	.00
33-112-65-65-9-510-76110	Supplies - Operational	13,596.60	15,015.10	23,334.28	16,204.00	16,635.00	431.00
33-112-65-65-9-510-76120	Food Products	200,561.26	165,002.43	187,563.23	243,910.00	244,744.00	834.00
33-112-65-65-9-510-76530	Computer Supplies	1,133.13	.00	.00	.00	.00	.00
33-112-65-65-9-510-76550	Uniforms	523.03	576.57	799.71	1,875.00	1,215.00	(660.00)
33-112-65-65-9-510-78020	Furniture & Equipment >\$5,000	.00	33,969.50	.00	.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		\$482,333.89	\$487,796.99	\$547,850.64	\$665,593.00	\$643,015.00	(\$22,578.00)
Level 9 - District Wide Totals		\$482,333.89	\$487,796.99	\$547,850.64	\$665,593.00	\$643,015.00	(\$22,578.00)
Sub-Function 65 - Food Services Totals		\$482,333.89	\$487,796.99	\$547,850.64	\$665,593.00	\$643,015.00	(\$22,578.00)
Function 65 - Food Services Totals		\$482,333.89	\$487,796.99	\$547,850.64	\$665,593.00	\$643,015.00	(\$22,578.00)
Locations 112 - Andrew Lewis Middle School Totals		\$482,333.89	\$487,796.99	\$547,850.64	\$665,593.00	\$643,015.00	(\$22,578.00)
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	137,518.82	131,108.56	157,135.13	110,470.00	115,521.00	5,051.00
33-113-65-65-9-510-71200	Compensation-OT	.00	.00	.00	1,500.00	1,500.00	.00
33-113-65-65-9-510-71520	Compensation-Substitutes	.00	.00	.00	343.00	.00	(343.00)
33-113-65-65-9-510-72100	FICA	16,787.74	11,648.95	15,895.49	28,755.00	22,064.00	(6,691.00)
33-113-65-65-9-510-72210	VRS Pension Contribution	2,000.02	2,000.01	1,534.96	1,960.00	1,960.00	.00
33-113-65-65-9-510-72300	Group Health and Dental Insurance	11,258.58	16,726.36	2,921.26	2,653.00	2,786.00	133.00



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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 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	1,841.38	2,034.61	1,718.58	2,000.00	2,000.00	.00
33-113-65-65-9-510-73037	Contractual Services - Other	17,909.50	19,279.80	18,558.38	9,352.00	15,487.00	6,135.00
33-113-65-65-9-510-73161	Lease Offset	.00	.00	(5,100.00)	.00	.00	.00
33-113-65-65-9-510-73178	Repair/Maint - POS Terminals	7,994.68	7,538.46	1,709.01	4,534.00	4,760.00	226.00
33-113-65-65-9-510-73180	Repair/Maint - Other Contracted	15,407.45	10,541.72	6,529.12	8,000.00	3,125.00	(4,875.00)
33-113-65-65-9-510-74330	Indirect costs	.00	.00	24,493.35	.00	.00	.00
33-113-65-65-9-510-76055	Machines, Equipment and Tools <\$5,000	1,940.00	.00	.00	.00	.00	.00
33-113-65-65-9-510-76110	Supplies - Operational	13,471.28	14,951.12	19,778.35	7,617.00	7,819.00	202.00
33-113-65-65-9-510-76120	Food Products	165,597.88	153,517.07	134,382.47	78,154.00	68,440.00	(9,714.00)
33-113-65-65-9-510-76530	Computer Supplies	1,133.13	.00	.00	.00	.00	.00
33-113-65-65-9-510-76550	Uniforms	59.11	529.88	799.71	882.00	571.00	(311.00)
33-113-65-65-9-510-78020	Furniture & Equipment >\$5,000	.00	.00	.00	35,000.00	35,000.00	.00
33-113-65-65-9-510-78070	Inception of Lease - Capital Outlay	.00	.00	23,652.84	.00	.00	.00
33-113-65-65-9-510-79400	Lease Obligation Principal	.00	.00	4,451.51	.00	.00	.00
33-113-65-65-9-510-79410	Lease Obligation Interest	.00	.00	648.49	.00	.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		\$392,919.57	\$369,876.54	\$409,108.65	\$316,220.00	\$306,033.00	(\$10,187.00)
Level 9 - District Wide Totals		\$392,919.57	\$369,876.54	\$409,108.65	\$316,220.00	\$306,033.00	(\$10,187.00)
Sub-Function 65 - Food Services Totals		\$392,919.57	\$369,876.54	\$409,108.65	\$316,220.00	\$306,033.00	(\$10,187.00)
Function 65 - Food Services Totals		\$392,919.57	\$369,876.54	\$409,108.65	\$316,220.00	\$306,033.00	(\$10,187.00)
Locations 113 - Carver Elementary Totals		\$392,919.57	\$369,876.54	\$409,108.65	\$316,220.00	\$306,033.00	(\$10,187.00)



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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 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							
33-114-65-65-9-510-71192	Compensation-Cafeteria	113,331.42	113,460.02	129,670.58	105,792.00	110,612.00	4,820.00
33-114-65-65-9-510-71200	Compensation-OT	.00	.00	.00	1,500.00	1,500.00	.00
33-114-65-65-9-510-71520	Compensation-Substitutes	.00	.00	.00	327.00	.00	(327.00)
33-114-65-65-9-510-72100	FICA	11,942.90	10,366.84	12,323.51	27,475.00	21,089.00	(6,386.00)
33-114-65-65-9-510-72210	VRS Pension Contribution	2,000.02	2,000.01	1,534.96	1,960.00	1,960.00	.00
33-114-65-65-9-510-72300	Group Health and Dental Insurance	11,800.04	13,385.65	2,086.54	2,547.00	2,674.00	127.00
33-114-65-65-9-510-73020	Commodity Storage Services	1,715.26	1,564.29	1,422.00	2,000.00	2,000.00	.00
33-114-65-65-9-510-73037	Contractual Services - Other	17,909.72	19,252.80	17,431.78	8,925.00	14,779.00	5,854.00
33-114-65-65-9-510-73161	Lease Offset	.00	.00	(2,400.00)	.00	.00	.00
33-114-65-65-9-510-73178	Repair/Maint - POS Terminals	7,589.70	7,538.41	1,709.01	4,326.00	4,543.00	217.00
33-114-65-65-9-510-73180	Repair/Maint - Other Contracted	4,315.84	12,899.18	2,946.40	7,000.00	2,983.00	(4,017.00)
33-114-65-65-9-510-74330	Indirect costs	.00	.00	25,275.47	.00	.00	.00
33-114-65-65-9-510-76055	Machines, Equipment and Tools <\$5,000	1,940.00	.00	.00	.00	.00	.00
33-114-65-65-9-510-76110	Supplies - Operational	13,312.97	14,742.49	13,384.49	7,269.00	7,462.00	193.00
33-114-65-65-9-510-76120	Food Products	155,297.98	150,155.54	108,723.31	105,186.00	95,044.00	(10,142.00)
33-114-65-65-9-510-76530	Computer Supplies	1,133.13	.00	.00	.00	.00	.00
33-114-65-65-9-510-76550	Uniforms	59.13	549.13	799.70	841.00	545.00	(296.00)
33-114-65-65-9-510-78020	Furniture & Equipment >\$5,000	.00	15,411.18	.00	.00	.00	.00
33-114-65-65-9-510-78070	Inception of Lease - Capital Outlay	.00	.00	4,644.73	.00	.00	.00
33-114-65-65-9-510-79400	Lease Obligation Principal	.00	.00	2,285.53	.00	.00	.00
33-114-65-65-9-510-79410	Lease Obligation Interest	.00	.00	114.47	.00	.00	.00



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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 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							
33-114-65-65-9-510-79999	Contingencies	.00	.00	.00	25,000.00	25,000.00	.00
Program 510 - School Food Services Totals		\$342,348.11	\$361,325.54	\$321,952.48	\$300,148.00	\$290,191.00	(\$9,957.00)
Level 9 - District Wide Totals		\$342,348.11	\$361,325.54	\$321,952.48	\$300,148.00	\$290,191.00	(\$9,957.00)
Sub-Function 65 - Food Services Totals		\$342,348.11	\$361,325.54	\$321,952.48	\$300,148.00	\$290,191.00	(\$9,957.00)
Function 65 - Food Services Totals		\$342,348.11	\$361,325.54	\$321,952.48	\$300,148.00	\$290,191.00	(\$9,957.00)
Locations 114 - West Salem Elementary Totals		\$342,348.11	\$361,325.54	\$321,952.48	\$300,148.00	\$290,191.00	(\$9,957.00)
Locations 115 - South Salem Elementary							
Function 65 - Food Services							
Sub-Function 65 - Food Services							
Level 9 - District Wide							
Program 510 - School Food Services							
33-115-65-65-9-510-71192	Compensation-Cafeteria	106,806.50	109,824.40	133,911.10	121,229.00	126,370.00	5,141.00
33-115-65-65-9-510-71200	Compensation-OT	.00	.00	.00	1,500.00	1,500.00	.00
33-115-65-65-9-510-71520	Compensation-Substitutes	.00	.00	.00	297.00	.00	(297.00)
33-115-65-65-9-510-71665	Bonus Payments To Teachers	.00	.00	1,548.00	.00	.00	.00
33-115-65-65-9-510-72100	FICA	11,746.93	10,366.93	12,541.17	26,909.00	21,160.00	(5,749.00)
33-115-65-65-9-510-72210	VRS Pension Contribution	2,079.46	2,000.01	2,036.86	2,830.00	2,837.00	7.00
33-115-65-65-9-510-72300	Group Health and Dental Insurance	12,134.12	13,385.77	7,467.48	4,122.00	4,328.00	206.00
33-115-65-65-9-510-72400	VRS Group Life Insurance	55.44	.00	165.42	287.00	296.00	9.00
33-115-65-65-9-510-72750	VRS Retiree Health Care Credit	45.92	.00	155.64	270.00	278.00	8.00
33-115-65-65-9-510-73020	Commodity Storage Services	1,679.56	1,545.48	1,371.33	2,000.00	2,000.00	.00
33-115-65-65-9-510-73037	Contractual Services - Other	17,909.50	19,279.80	17,405.66	8,115.00	13,439.00	5,324.00
33-115-65-65-9-510-73178	Repair/Maint - POS Terminals	8,399.66	7,538.44	1,709.01	3,934.00	4,131.00	197.00
33-115-65-65-9-510-73180	Repair/Maint - Other Contracted	6,922.51	13,413.39	10,497.83	6,000.00	2,712.00	(3,288.00)



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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 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							
33-115-65-65-9-510-74330	Indirect costs	.00	.00	23,699.44	.00	.00	.00
33-115-65-65-9-510-76055	Machines, Equipment and Tools <\$5,000	1,940.00	1,005.00	.00	.00	.00	.00
33-115-65-65-9-510-76110	Supplies - Operational	12,953.69	14,795.15	11,670.25	6,610.00	6,785.00	175.00
33-115-65-65-9-510-76120	Food Products	153,004.92	153,317.71	106,059.65	95,359.00	84,407.00	(10,952.00)
33-115-65-65-9-510-76530	Computer Supplies	1,133.13	.00	.00	.00	.00	.00
33-115-65-65-9-510-76550	Uniforms	184.58	519.23	799.71	765.00	496.00	(269.00)
33-115-65-65-9-510-78020	Furniture & Equipment >\$5,000	.00	12,215.50	.00	.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		\$336,995.92	\$359,206.81	\$331,038.55	\$305,227.00	\$295,739.00	(\$9,488.00)
Level 9 - District Wide Totals		\$336,995.92	\$359,206.81	\$331,038.55	\$305,227.00	\$295,739.00	(\$9,488.00)
Sub-Function 65 - Food Services Totals		\$336,995.92	\$359,206.81	\$331,038.55	\$305,227.00	\$295,739.00	(\$9,488.00)
Function 65 - Food Services Totals		\$336,995.92	\$359,206.81	\$331,038.55	\$305,227.00	\$295,739.00	(\$9,488.00)
Locations 115 - South Salem Elementary Totals		\$336,995.92	\$359,206.81	\$331,038.55	\$305,227.00	\$295,739.00	(\$9,488.00)
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	119,450.50	118,091.51	153,839.11	98,898.00	103,378.00	4,480.00
33-116-65-65-9-510-71200	Compensation-OT	117.25	.00	.00	1,500.00	1,500.00	.00
33-116-65-65-9-510-71520	Compensation-Substitutes	.00	.00	.00	304.00	.00	(304.00)
33-116-65-65-9-510-72100	FICA	11,936.00	10,366.96	15,213.51	25,589.00	19,653.00	(5,936.00)
33-116-65-65-9-510-72210	VRS Pension Contribution	2,000.02	2,000.01	1,534.96	1,960.00	1,960.00	.00
33-116-65-65-9-510-72300	Group Health and Dental Insurance	11,109.64	13,385.77	2,243.06	2,619.00	2,750.00	131.00



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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 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							
Level 9 - District Wide							
Program 510 - School Food Services							
33-116-65-65-9-510-73020	Commodity Storage Services	1,655.16	1,595.64	1,561.07	2,000.00	2,000.00	.00
33-116-65-65-9-510-73037	Contractual Services - Other	17,936.50	19,279.70	18,153.34	8,295.00	13,737.00	5,442.00
33-116-65-65-9-510-73161	Lease Offset	.00	.00	(2,400.00)	.00	.00	.00
33-116-65-65-9-510-73178	Repair/Maint - POS Terminals	7,589.68	7,538.45	1,917.01	4,021.00	4,222.00	201.00
33-116-65-65-9-510-73180	Repair/Maint - Other Contracted	14,953.45	10,348.12	6,393.14	7,000.00	2,772.00	(4,228.00)
33-116-65-65-9-510-74330	Indirect costs	.00	.00	25,275.47	.00	.00	.00
33-116-65-65-9-510-76055	Machines, Equipment and Tools <\$5,000	1,940.00	6,145.00	.00	.00	.00	.00
33-116-65-65-9-510-76110	Supplies - Operational	13,852.74	14,153.89	17,119.15	6,756.00	6,936.00	180.00
33-116-65-65-9-510-76120	Food Products	158,010.48	150,728.40	146,962.13	63,711.00	52,937.00	(10,774.00)
33-116-65-65-9-510-76530	Computer Supplies	1,133.13	.00	.00	.00	.00	.00
33-116-65-65-9-510-76550	Uniforms	331.39	519.24	799.71	782.00	507.00	(275.00)
33-116-65-65-9-510-78020	Furniture & Equipment >\$5,000	.00	.00	4,545.58	35,000.00	35,000.00	.00
33-116-65-65-9-510-78070	Inception of Lease - Capital Outlay	.00	.00	4,644.73	.00	.00	.00
33-116-65-65-9-510-79400	Lease Obligation Principal	.00	.00	2,285.53	.00	.00	.00
33-116-65-65-9-510-79410	Lease Obligation Interest	.00	.00	114.47	.00	.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		\$362,015.94	\$354,152.69	\$400,201.97	\$283,435.00	\$272,352.00	(\$11,083.00)
Level 9 - District Wide Totals		\$362,015.94	\$354,152.69	\$400,201.97	\$283,435.00	\$272,352.00	(\$11,083.00)
Sub-Function 65 - Food Services Totals		\$362,015.94	\$354,152.69	\$400,201.97	\$283,435.00	\$272,352.00	(\$11,083.00)



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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Council/Board Approval	Difference Vs Adopted
Fund 33 - School Cafeteria Fund							
	EXPENSE						
Locations 116 - East Salem Elementary							
Function 65 - Food Services	Totals	\$362,015.94	\$354,152.69	\$400,201.97	\$283,435.00	\$272,352.00	(\$11,083.00)
Locations 116 - East Salem Elementary	Totals	\$362,015.94	\$354,152.69	\$400,201.97	\$283,435.00	\$272,352.00	(\$11,083.00)
	EXPENSE TOTALS	\$2,583,573.18	\$2,454,965.38	\$2,688,575.66	\$2,759,451.00	\$2,716,137.00	(\$43,314.00)
Fund 33 - School Cafeteria Fund	Totals						
	REVENUE TOTALS	\$2,429,655.52	\$2,448,631.19	\$2,540,030.88	\$2,759,451.00	\$2,716,137.00	(\$43,314.00)
	EXPENSE TOTALS	\$2,583,573.18	\$2,454,965.38	\$2,688,575.66	\$2,759,451.00	\$2,716,137.00	(\$43,314.00)
Fund 33 - School Cafeteria Fund	Totals	(\$153,917.66)	(\$6,334.19)	(\$148,544.78)	\$0.00	\$0.00	\$0.00
	Net Grand Totals						
	REVENUE GRAND TOTALS	\$2,429,655.52	\$2,448,631.19	\$2,540,030.88	\$2,759,451.00	\$2,716,137.00	(\$43,314.00)
	EXPENSE GRAND TOTALS	\$2,583,573.18	\$2,454,965.38	\$2,688,575.66	\$2,759,451.00	\$2,716,137.00	(\$43,314.00)
	Net Grand Totals	(\$153,917.66)	(\$6,334.19)	(\$148,544.78)	\$0.00	\$0.00	\$0.00