

CITY OF SALEM SCHOOLS
 BUDGET REQUEST FOR FISCAL YEAR JULY 1, 2008 - JUNE 30, 2009

DEPARTMENT	REVENUES						
ACCOUNT CODE	DESCRIPTION	ACTUAL 2006-07		BUDGET 2007-08	ACTUAL 2007-08	SUPERINTENDENT 2008-09 BUDGET	INCREASE/DECREASE
45-03201-0010	BEGINNING BALANCE JULY 1	0	*	-3,600	0	0	3,600
45-03201-0020	SALE OF LUNCHES	-360,633	*	-393,000	-312,733	-410,000	-17,000
45-03201-0030	FEDERAL AID - FOOD SERVICES	-123,400	*	-91,900	-84,049	-103,000	-11,100
45-03201-0040	STATE AID - FOOD SERVICES	-6,458	*	-6,500	-6,059	-6,500	0
45-03201-0041	STATE BREAKFAST INVENTIVE GRAN	0	*	0	-690	0	0
45-03201-0050	INTEREST INCOME	-6,005	*	-6,000	-4,145	-6,000	0
45-03201-0055	REBATE INCOME	-1,932	*	-1,800	-1,571	-2,000	-200
45-03201-0060	SPECIAL EVENTS	-24,727	*	-15,000	-216	-22,000	-7,000
TOTAL REVENUES		-523,155		-517,800	-409,463	-549,500	-31,700

CITY OF SALEM SCHOOLS
BUDGET REQUEST FOR FISCAL YEAR JULY 1, 2008 - JUNE 30, 2009

DEPARTMENT	EXPENDITURES							
ACCOUNT CODE	DESCRIPTION	ACTUAL 2006-07		BUDGET 2007-08	ACTUAL 2007-08		SUPERINTENDENT 2008-09 BUDGET	INCREASE/DECREASE
46-03202-1010	COMPENSATION CAFETERIA STAFF	140,447	*	149,235	102,345	*	157,439	8,204
46-03202-1017	COMPENSATION - SUB CAFETERIA	3,647	*	3,500	1,572	*	3,500	0
46-03202-1025	EARLY RETIREES	0	*	0	0	*	0	0
46-03202-1041	COMPENSATION - OVERTIME	2,225	*	3,000	845	*	3,000	0
46-03202-2002	BENEFITS--FICA	8,260	*	11,914	6,099	*	12,541	627
46-03202-2004	BENEFITS--VRS-PENSION	9,352	*	17,330	8,024	*	14,498	-2,832
46-03202-2006	BENEFITS--VRS-LIFE	1,172	*	1,293	963	*	1,098	-195
46-03202-2010	BENEFITS--HEALTH INS.	39,904	*	44,546	24,811	*	46,721	2,175
46-03202-3003	MAINT. OF CASH REGISTERS	1,461	*	1,850	2,029	*	2,200	350
46-03202-3006	DIETITIAN SERVICES	375	*	375	375	*	375	0
46-03202-4500	REPAIR/REPLACEMENT OF EQUIP	3,761	*	7,000	4,049	*	7,000	0
46-03202-4505	STORAGE OF COMMODITIES	2,594	*	2,000	2,509	*	2,250	250
46-03202-5400	COST OF FOOD	253,103	*	229,468	230,071	*	239,343	9,875
46-03202-5405	COSTS-SPECIAL EVENTS	3,005	*	3,800	1,710	*	3,500	-300
46-03202-5454	UNIFORM	1,400	*	1,600	1,300	*	1,625	25
46-03202-5899	MISCELLANEOUS SUPPLIES	21,233	*	25,000	20,365	*	24,000	-1,000

CITY OF SALEM SCHOOLS
 BUDGET REQUEST FOR FISCAL YEAR JULY 1, 2008 - JUNE 30, 2009

DEPARTMENT	EXPENDITURES							
ACCOUNT CODE	DESCRIPTION	ACTUAL 2006-07		BUDGET 2007-08		ACTUAL 2007-08	SUPERINTENDENT 2008-09 BUDGET	INCREASE/ DECREASE
46-03202-9010	POINT OF SALE SYSTEM	0	*	0		0	*	0

TOTAL EXPENDITURES		491,939		501,911		407,067	*	519,090	17,179
--------------------	--	---------	--	---------	--	---------	---	---------	--------

ANDREW LEWIS MIDDLE SCHOOL

CITY OF SALEM SCHOOLS
 BUDGET REQUEST FOR FISCAL YEAR JULY 1, 2008 - JUNE 30, 2009

DEPARTMENT REVENUES

ACCOUNT CODE	DESCRIPTION	ACTUAL 2006-07		BUDGET 2007-08	ACTUAL 2007-08		SUPERINTENDENT 2008-09 BUDGET	INCREASE/ DECREASE
45-03501-0010	BEGINNING BALANCE JULY 1	0	*	-12,000	0	*	0	12,000
45-03501-0020	SALE OF LUNCHES	-317,092	*	-324,000	-224,896	*	-320,000	4,000
45-03501-0030	FEDERAL AID - FOOD SERVICES	-144,972	*	-117,000	-87,406	*	-115,000	2,000
45-03501-0040	STATE AID FOOD SERVICES	-6,353	*	-7,500	-6,192	*	-7,500	0
45-03501-0041	STATE BREAKFAST INCENTIVE GRAN	0	*	0	-690	*	0	0
45-03501-0050	INTEREST INCOME	-3,753	*	-3,700	-2,586	*	-3,700	0
45-03501-0055	REBATE INCOME	-1,690	*	-1,000	-2,212	*	-1,700	-700
45-03501-0060	OTHER MISCELLANEOUS INCOME	-1,206	*	-225	-485	*	-500	-275

TOTAL REVENUES		-475,066		-465,425	-324,467	*	-448,400	17,025
----------------	--	----------	--	----------	----------	---	----------	--------

CITY OF SALEM SCHOOLS
BUDGET REQUEST FOR FISCAL YEAR JULY 1, 2008 - JUNE 30, 2009

DEPARTMENT	EXPENDITURES						
ACCOUNT CODE	DESCRIPTION	ACTUAL 2006-07		BUDGET 2007-08	ACTUAL 2007-08	SUPERINTENDENT 2008-09 BUDGET	INCREASE/DECREASE
46-03502-1010	COMPENSATION CAFETERIA STAFF	108,345	*	116,087	77,578	121,751	5,664
46-03502-1017	COMPENSATION - SUB CAFETERIA	3,208	*	3,500	2,146	3,500	0
46-03502-1025	EARLY RETIREES	0	*	0	0	0	0
46-03502-1041	COMPENSATION - OVERTIME	2,741	*	2,500	2,283	2,750	250
46-03502-2002	BENEFITS--FICA	6,004	*	9,340	4,485	9,792	452
46-03502-2004	BENEFITS--VRS-PENSION	7,793	*	10,220	6,507	9,397	-823
46-03502-2006	BENEFITS--VRS-LIFE	934	*	750	780	712	-38
46-03502-2010	BENEFITS--HEALTH INS	31,544	*	34,304	22,392	36,751	2,447
46-03502-3003	MAINT. OF CASH REGISTERS	1,326	*	1,600	1,884	2,000	400
46-03502-3006	DIETITIAN SERVICES	375	*	375	375	375	0
46-03502-4500	REPAIR/REPLACEMENT OF EQUIP	1,301	*	3,000	3,017	3,000	0
46-03502-4505	STORAGE OF COMMODITIES	1,675	*	2,000	2,337	2,000	0
46-03502-5400	COST OF FOOD	241,240	*	200,000	185,393	216,575	16,575
46-03502-5454	UNIFORM	1,600	*	1,500	1,500	1,625	125
46-03502-5899	MISCELLANEOUS SUPPLIES	15,075	*	19,000	16,271	18,000	-1,000
46-03502-9006	NEW/REPLACEMENT EQUIPMENT	0	*	12,000	0	0	-12,000
TOTAL EXPENDITURES		423,161		416,176	326,948	428,228	12,052

G. W. CARVER ELEMENTARY

CITY OF SALEM SCHOOLS
BUDGET REQUEST FOR FISCAL YEAR JULY 1, 2008 - JUNE 30, 2009

DEPARTMENT REVENUES

ACCOUNT CODE	DESCRIPTION	ACTUAL 2006-07		BUDGET 2007-08	ACTUAL 2007-08		SUPERINTENDENT 2008-09 BUDGET	INCREASE/ DECREASE
45-04001-0010	BEGINNING BALANCE JULY 1	0	*	-3,600	0	*	0	3,600
45-04001-0020	SALE OF LUNCHES	-96,453	*	-95,000	-83,016	*	-115,000	-20,000
45-04001-0030	FEDERAL AID - FOOD SERVICE	-92,959	*	-78,500	-76,806	*	-86,000	-7,500
45-04001-0040	STATE AID - FOOD SERVICE	-3,021	*	-3,800	-3,011	*	-3,500	300
45-04001-0041	STATE BREAKFAST INCENTIVE GRAN	0	*	0	-345	*	0	0
45-04001-0050	INTEREST INCOME	-1,201	*	-1,200	-819	*	-1,200	0
45-04001-0055	REBATE INCOME	-1,044	*	-1,000	-1,002	*	-1,100	-100
45-04001-0060	OTHER MISCELLANEOUS INCOME	-10	*	-300	-166	*	-300	0

TOTAL REVENUES		-194,688		-183,400	-165,165	*	-207,100	-23,700
----------------	--	----------	--	----------	----------	---	----------	---------

CITY OF SALEM SCHOOLS
BUDGET REQUEST FOR FISCAL YEAR JULY 1, 2008 - JUNE 30, 2009

DEPARTMENT	EXPENDITURES						
ACCOUNT CODE	DESCRIPTION	ACTUAL 2006-07		BUDGET 2007-08	ACTUAL 2007-08	SUPERINTENDENT 2008-09 BUDGET	INCREASE/DECREASE
46-04002-1010	COMPENSATION CAFETERIA STAFF	60,807	*	62,776	36,816	57,888	-4,888
46-04002-1017	COMPENSATION - SUB CAFETERIA	757	*	1,500	1,125	1,500	0
46-04002-1025	EARLY RETIREES	0	*	0	0	0	0
46-04002-1026	TERMINATION PAY	1,680	*	0	0	0	0
46-04002-1041	COMPENSATION - OVERTIME	1,195	*	1,000	1,494	1,250	250
46-04002-2002	BENEFITS--FICA	4,519	*	4,994	2,543	4,639	-355
46-04002-2004	BENEFITS--VRS-PENSION	4,063	*	8,001	2,969	5,991	-2,010
46-04002-2006	BENEFITS--VRS-LIFE	488	*	562	358	454	-108
46-04002-2010	BENEFITS--HEALTH INS	4,938	*	5,869	7,188	12,299	6,430
46-04002-3003	MAINT. OF CASH REGISTERS	1,056	*	800	1,594	1,700	900
46-04002-3006	DIETITIAN SERVICES	375	*	375	375	375	0
46-04002-4500	REPAIR/REPLACEMENT OF EQUIP	5,210	*	6,000	5,760	6,000	0
46-04002-4505	STORAGE OF COMMODITIES	803	*	800	1,051	800	0
46-04002-5400	COST OF FOOD	89,930	*	75,000	88,983	82,700	7,700
46-04002-5454	UNIFORM	400	*	600	400	500	-100
46-04002-5899	MISCELLANEOUS SUPPLIES	8,541	*	8,000	11,865	9,500	1,500

CITY OF SALEM SCHOOLS
 BUDGET REQUEST FOR FISCAL YEAR JULY 1, 2008 - JUNE 30, 2009

DEPARTMENT	EXPENDITURES						
ACCOUNT CODE	DESCRIPTION	ACTUAL 2006-07		BUDGET 2007-08	ACTUAL 2007-08	SUPERINTENDENT 2008-09 BUDGET	INCREASE/DECREASE
46-04002-9006	NEW/REPLACEMENT EQUIPMENT	555	*	3,600	0	*	-3,600
46-04002-9010	SOFTWARE	0	*	0	0	*	0

TOTAL EXPENDITURES		185,317		179,877	162,521	*	185,596	5,719
--------------------	--	---------	--	---------	---------	---	---------	-------

WEST SALEM ELEMENTARY

CITY OF SALEM SCHOOLS
 BUDGET REQUEST FOR FISCAL YEAR JULY 1, 2008 - JUNE 30, 2009

DEPARTMENT	REVENUES						
ACCOUNT		ACTUAL		BUDGET	ACTUAL	SUPERINTENDENT	INCREASE/

CODE	DESCRIPTION	2006-07		2007-08	2007-08		2008-09 BUDGET	DECREASE
45-04201-0010	BEGINNING BALANCE JULY 1	0	*	-22,964	0	*	0	22,964
45-04201-0020	SALE OF LUNCHESES	-109,578	*	-113,000	-90,477	*	-120,000	-7,000
45-04201-0030	FEDERAL AID - FOOD SERVICE	-54,393	*	-44,200	-36,119	*	-46,000	-1,800
45-04201-0040	STATE AID - FOOD SERVICE	-2,949	*	-3,000	-2,625	*	-3,000	0
45-04201-0041	STATE BREAKFAST INCENTIVE GRAN	0	*	0	-345	*	0	0
45-04201-0050	INTEREST INCOME	-1,201	*	-1,100	-819	*	-1,200	-100
45-04201-0055	REBATE INCOME	-925	*	-800	-931	*	-900	-100
45-04201-0060	OTHER MISCELLANEOUS INCOME	-872	*	-100	-20	*	-100	0
TOTAL REVENUES		-169,918		-185,164	-131,336	*	-171,200	13,964

CITY OF SALEM SCHOOLS
BUDGET REQUEST FOR FISCAL YEAR JULY 1, 2008 - JUNE 30, 2009

DEPARTMENT	EXPENDITURES						
ACCOUNT CODE	DESCRIPTION	ACTUAL 2006-07		BUDGET 2007-08	ACTUAL 2007-08	SUPERINTENDENT 2008-09 BUDGET	INCREASE/DECREASE
46-04202-1010	COMPENSATION CAFETERIA STAFF	61,642	*	63,657	42,876	65,265	1,608
46-04202-1017	COMPENSATION - SUB CAFETERIA	211	*	1,500	847	1,000	-500
46-04202-1025	EARLY RETIREES	0	*	0	0	0	0
46-04202-1041	COMPENSATION - OVERTIME	1,725	*	1,400	1,258	1,700	300
46-04202-2002	BENEFITS--FICA	3,662	*	5,092	2,706	5,199	107
46-04202-2004	BENEFITS--VRS-PENSION	4,198	*	7,129	3,430	6,946	-183
46-04202-2006	BENEFITS--VRS-LIFE	454	*	577	410	526	-51
46-04202-2010	BENEFITS--HEALTH INS	15,790	*	17,607	11,075	18,448	841
46-04202-3003	MAINT. OF CASH REGISTERS	1,056	*	750	1,594	1,800	1,050
46-04202-3006	DIETITIAN SERVICES	375	*	375	375	375	0
46-04202-4500	REPAIR/REPLACEMENT OF EQUIP	1,287	*	3,000	1,198	3,000	0
46-04202-4505	STORAGE OF COMMODITIES	635	*	800	867	800	0
46-04202-5400	COST OF FOOD	76,569	*	71,000	71,314	75,300	4,300
46-04202-5454	UNIFORM	400	*	400	400	500	100
46-04202-5899	MISCELLANEOUS SUPPLIES	5,338	*	7,500	5,158	7,000	-500
46-04202-9006	NEW/REPLACEMENT EQUIPMENT	9,899	*	22,964	19,364	0	-22,964

CITY OF SALEM SCHOOLS
 BUDGET REQUEST FOR FISCAL YEAR JULY 1, 2008 - JUNE 30, 2009

DEPARTMENT	EXPENDITURES							
ACCOUNT CODE	DESCRIPTION	ACTUAL 2006-07		BUDGET 2007-08		ACTUAL 2007-08	SUPERINTENDENT 2008-09 BUDGET	INCREASE/ DECREASE
46-04202-9010	SOFTWARE	0	*	0		0	*	0

TOTAL EXPENDITURES		183,241		203,751		162,872	*	187,859	-15,892
--------------------	--	---------	--	---------	--	---------	---	---------	---------

SOUTH SALEM ELEMENTARY

CITY OF SALEM SCHOOLS
 BUDGET REQUEST FOR FISCAL YEAR JULY 1, 2008 - JUNE 30, 2009

DEPARTMENT REVENUES

ACCOUNT CODE	DESCRIPTION	ACTUAL 2006-07		BUDGET 2007-08	ACTUAL 2007-08		SUPERINTENDENT 2008-09 BUDGET	INCREASE/ DECREASE
45-04401-0010	BEGINNING BALANCE JULY 1	0	*	-3,600	0	*	0	3,600
45-04401-0020	SALE OF LUNCHESES	-112,887	*	-112,000	-97,119	*	-125,000	-13,000
45-04401-0030	FEDERAL AID - FOOD SERVICE	-61,601	*	-44,350	-42,711	*	-51,000	-6,650
45-04401-0040	STATE AID - FOOD SERVICE	-2,595	*	-2,800	-2,679	*	-2,800	0
45-04401-0041	STATE BREAKFAST INCENTIVE GRAN	0	*	0	-345	*	0	0
45-04401-0050	INTEREST INCOME	-1,351	*	-1,350	-832	*	-1,350	0
45-04401-0055	REBATE INCOME	-1,374	*	-900	-955	*	-1,100	-200
45-04401-0060	OTHER MISCELLANEOUS INCOME	-190	*	-100	-130	*	-100	0

TOTAL REVENUES		-179,998		-165,100	-144,771	*	-181,350	-16,250
----------------	--	----------	--	----------	----------	---	----------	---------

South Salem Elem.

CITY OF SALEM SCHOOLS
BUDGET REQUEST FOR FISCAL YEAR JULY 1, 2008 - JUNE 30, 2009

PAGE 13

DEPARTMENT	EXPENDITURES							
ACCOUNT CODE	DESCRIPTION	ACTUAL 2006-07		BUDGET 2007-08	ACTUAL 2007-08	SUPERINTENDENT 2008-09 BUDGET	INCREASE/DECREASE	
46-04402-1010	COMPENSATION CAFETERIA STAFF	55,311	*	59,044	41,725	*	63,002	3,958
46-04402-1017	COMPENSATION - SUB CAFETERIA	419	*	1,500	0	*	1,500	0
46-04402-1041	COMPENSATION - OVERTIME	2,685	*	1,000	1,672	*	1,750	750
46-04402-2002	BENEFITS--FICA	3,675	*	4,708	2,610	*	5,068	360
46-04402-2004	BENEFITS--VRS PENSION	3,909	*	7,738	3,338	*	7,403	-335
46-04402-2006	BENEFITS--VRS-LIFE	472	*	524	403	*	561	37
46-04402-2010	BENEFITS--HEALTH INS	15,465	*	17,607	15,493	*	18,448	841
46-04402-3003	MAINT. OF CASH REGISTERS	1,056	*	750	1,594	*	1,700	950
46-04402-3006	DIETITIAN SERVICES	250	*	375	375	*	375	0
46-04402-4500	REPAIR/REPLACEMENT OF EQUIP	5,048	*	2,500	283	*	2,500	0
46-04402-4505	STORAGE OF COMMODITIES	868	*	750	1,019	*	750	0
46-04402-5400	COST OF FOOD	73,194	*	62,000	69,594	*	80,300	18,300
46-04402-5454	UNIFORM	400	*	400	400	*	500	100
46-04402-5899	MISCELLANEOUS SUPPLIES	5,888	*	7,500	6,538	*	7,500	0
46-04402-9006	NEW/REPLACEMENT EQUIPMENT	681	*	3,600	0	*	0	-3,600
46-04402-9010	SOFTWARE	0	*	0	0	*	0	0
TOTAL EXPENDITURES		169,321		169,996	145,044	*	191,357	21,361

EAST SALEM ELEMENTARY

CITY OF SALEM SCHOOLS
BUDGET REQUEST FOR FISCAL YEAR JULY 1, 2008 - JUNE 30, 2009

PAGE 14

DEPARTMENT REVENUES

ACCOUNT CODE	DESCRIPTION	ACTUAL 2006-07		BUDGET 2007-08	ACTUAL 2007-08		SUPERINTENDENT 2008-09 BUDGET	INCREASE/ DECREASE
45-04601-0010	BEGINNING BALANCE JULY 1	0	*	-3,600	0	*	0	3,600
45-04601-0020	SALE OF LUNCHES	-78,552	*	-81,000	-67,316	*	-85,000	-4,000
45-04601-0030	FEDERAL AID - FOOD SERVICE	-76,037	*	-60,000	-63,764	*	-65,000	-5,000
45-04601-0040	STATE AID - FOOD SERVICE	-2,598	*	-3,000	-2,529	*	-3,000	0
45-04601-0041	STATE BREAKFAST INCENTIVE GRAN	0	*	0	-345	*	0	0
45-04601-0050	INTEREST INCOME	-1,501	*	-1,500	-1,027	*	-1,600	-100
45-04601-0055	REBATE INCOME	-1,141	*	-1,000	-889	*	-1,100	-100
45-04601-0060	OTHER MISCELLANEOUS INCOME	-682	*	-100	-150	*	-300	-200

TOTAL REVENUES		-160,511		-150,200	-136,020	*	-156,000	-5,800
----------------	--	----------	--	----------	----------	---	----------	--------

CITY OF SALEM SCHOOLS
 BUDGET REQUEST FOR FISCAL YEAR JULY 1, 2008 - JUNE 30, 2009

DEPARTMENT	EXPENDITURES						
ACCOUNT CODE	DESCRIPTION	ACTUAL 2006-07		BUDGET 2007-08	ACTUAL 2007-08	SUPERINTENDENT 2008-09 BUDGET	INCREASE/DECREASE
46-04602-1010	COMPENSATION CAFETERIA STAFF	57,785	*	65,105	40,451	* 63,861	-1,244
46-04602-1017	COMPENSATION - SUB CAFETERIA	57	*	1,500	0	* 1,500	0
46-04602-1041	COMPENSATION - OVERTIME	2,161	*	2,000	852	* 2,000	0
46-04602-2002	BENEFITS--FICA	3,024	*	4,976	2,189	* 5,153	177
46-04602-2004	BENEFITS--VRS-PENSION	4,218	*	7,920	3,284	* 6,911	-1,009
46-04602-2006	BENEFITS--VRS-LIFE	512	*	626	397	* 523	-103
46-04602-2010	BENEFITS--HEALTH INS	20,717	*	23,476	14,741	* 24,597	1,121
46-04602-3003	MAINT. OF CASH REGISTERS	1,056	*	900	1,594	* 1,700	800
46-04602-3006	DIETITIAN SERVICES	250	*	375	375	* 375	0
46-04602-4500	REPAIR/REPLACEMENT OF EQUIP	2,982	*	3,000	1,199	* 3,000	0
46-04602-4505	STORAGE OF COMMODITIES	817	*	800	1,134	* 800	0
46-04602-5400	COST OF FOOD	71,812	*	67,000	73,710	* 80,375	13,375
46-04602-5454	UNIFORM	500	*	500	500	* 625	125
46-04602-5899	MISCELLANEOUS SUPPLIES	9,957	*	10,000	10,665	* 10,000	0
46-04602-9006	NEW/REPLACEMENT EQUIPMENT	12,510	*	3,600	0	* 0	-3,600
46-04602-9010	SOFTWARE	0	*	0	0	* 0	0
TOTAL EXPENDITURES		188,358		191,778	151,091	* 201,420	9,642