

Children First!



2008-2009 BUDGET

SALEM CITY SCHOOLS

Salem, Virginia

2008-2009 SCHOOL BUDGET

Approved by the School Board on March 25, 2008 With Pay Scales Subsequently Adopted on April 8, 2008

OUR MISSION STATEMENT

The mission of Salem City Schools is to provide a nurturing environment that enables and encourages ALL STUDENTS to acquire the knowledge, skills and values necessary to become successful, responsible contributors to society.

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

SALEM CITY SCHOOLS

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SALEM CITY SCHOOLS

2008-2009 School Budget

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Salem City Schools Superintendent's Budget Message

At the March 25, 2008 School Board meeting, the administration presented a budget for FY 2009 which emphasizes instruction and funds only a few new initiatives. The proposed budget represents a conservative budget that maintains existing programs, funds fringe benefit changes, funds essential services such as maintenance, energy costs, and emphasizes the improvement in salary scales in order to hire and retain the best teachers and other employees.

The budget notably includes funding specifically to address recommendations from a pay plan consultant, Evergreen Solutions, to enhance the middle of the teacher pay scale, where it has lagged in recent years and to rebenchmark classified scales to better align with the market pay of similar school divisions. At its April meeting, the Board approved new 31 step teacher pay scales which included differentiated raises, depending on step, that averaged 6.5 %. A new classified scale with 27 grades with 5% step differentials and 22 steps (3% differentials on first 3 steps and 2.5% differential on remaining steps) was approved as well. Classified employees were placed on the scale and moved one step for a year's experience for an average raise of 4.23%. A new administrator's scale was also adopted with 12 grades of 5% differentials and 19 steps with 2% differentials with an average raise of 4.7% after placement.

There are a few new initiatives with a relatively low costs individually and 1 teaching position built in if needed due to enrollment. In addition, some personnel costs have been shifted from federal grants to local costs in anticipation of Title I and Flow Through grants being cut further or at least frozen at current levels in addition to increasing costs of special education.

The total budget presented to the Board at this time is \$ 44,780,698 which consists of \$ 43,067,148 for the School Fund and \$ 1,713,550 for the Cafeteria Fund. This proposed budget overall is \$2,175,995 or 5.1 % higher than the original adopted budget of \$42,604,703 for the current year.

The budget increase was mostly provided by additional State funding of \$1.6 million due to rebenchmarking, a lower local composite index (.3518), and pension expense savings from lower VRS contribution rate for the professional group. The increase in Basic Aid resulted from SOQ rebenchmarking and a decrease in the local composite index from .3768 to .3518, which increases State funding under the formulas for SOQ funding.

It is significant that the State has estimated a 4% increase in sales tax revenue for next year. We have not increased the estimate but have held it to be level with estimated final sales tax collections for the current year. It is unreasonable to expect sales tax to increase by 4% if it is flat in the current year so far and if the current period of economic uncertainty continues.

Local funding from Salem from operations will also increase from \$17,995,000 to \$18,420,000 (\$425,000 increase amount or 2.2% increase over FY 2008 funding.)

Notable Items Recommended for Funding in School Fund

- Funding for pay raises (\$1,797,948). The number one priority for FY 2009 is to implement the pay plan recommendations to improve the competitiveness of the pay scales and attract the best employees. (Funding of \$26,155 was also budgeted in the Cafeteria fund for raises.)
- Funding for Instant Notification System (\$15,000)
- Funding for annual lease cost of mobile unit at South Salem (\$ 15,000)
- Additional funding for technology hardware (\$95,000) and software (\$28,773)
- 1 School Bus budgeted for in the operating budget (\$85,000)
- Funding for a small pilot wellness program (\$5,000)
- Funding for 25th division anniversary (\$10,000)
- Increased funding to provide for annual on-going cost of BoardDocs and Applicant Tracking software (\$16,835)
- Funding for 1 additional teacher position if necessitated by enrollment
- Funding for possible 12% health insurance increase (\$239,000)
- Additional funding for MAP assessments in middle school (\$6,500)
- Funding for a 2nd computer lab enclosed room in the Salem High library (\$18,000)
- Increased funding for textbooks (\$58,201)
- Increased funding for professional development including technology professional development (\$16,500)
- Contingency fund (\$15,000)
- Full funding for annual on-going carpet replacement
- Funding based on lower revised VRS pension and life insurance rates
- Increased funding for Fuel (\$18,000)

- Continued funding for National Board Certification program costs (\$ 7,000) and Distinguished Scholars program (\$ 24,000)
- Increased funding for Risk Reduction activities based on trend (\$7,000)
- Updated funding for Regional program tuition and related services
- Updated funding for Dual Enrollment

Other Budget Characteristics

- State revenue based on 3,830 average daily membership—a 40 student decrease from the current year.
- Increase in non-resident tuition rate from \$200 to \$300 per year was recommended and approved by the Board --- (\$150 for children of City and School employees)—the Board previously increased it in 2005-06 from \$100/\$50 to \$200/\$100
- Lunch prices for students and adults will increase by \$.10. Breakfast and milk prices will remain the same-no change. A la carte prices will be adjusted, if needed, before school starts .
- Full funding for continuation of the ERIP (Early Retirement Incentive Program) for retirees.
- Minimal capital outlay is funded, mostly technology purchases at same level as current year.
- Low inflation assumed

General Assembly Action and State Revenue-Increased SOQ funding

Final State revenue was received on March 18 and included in the budget adopted on March 25 as follows:

- Total estimated State funding of \$ 20.4 million , a \$1.6 million increase and 8.3% increase over FY 08 adopted revenue
- Conservative sales tax estimate of \$3.260 million due to economic uncertainty
- Continued Lottery funding, continued VPSA technology funding, and reduced construction funding, pending final General Assembly action
- Final recalculated local composite index of .3518 released (which replaced the .3520 index used in the House and Senate budget bills)
- Notably the General Assembly provided no funding dedicated to a teacher raise specifically in FY 2009

Notable State Revenue **increases** from prior year over the Original Adopted Budget for FY 08:

| | |
|--|-------------|
| • Increase in Basic Aid | \$1,952,831 |
| • Increase in FICA reimbursement | 70,340 |
| • Increase in Special Ed. SOQ funding | 78,760 |
| • Increased funding for Lottery | 58,526 |
| • Increased textbook funding | 52,384 |
| • Increased K-3 Primary Class Size funding | 50,782 |

Notable State Revenue **decreases** from prior year:

| | |
|--|------------|
| • State funding for teacher raise in FY 08, not in FY 09 | (631,887) |
|--|------------|

FY 2009 State Lottery Funds

Lottery funds are computed on a per pupil basis with a composite index match and a requirement to maintain the same level of financial support as in prior years. These funds are available solely for educational purposes.

No more than 50% may be used for operating costs and no more than 50 % may be used for non-operating costs (construction, technology, modernizing classroom equipment, and debt service on projects in the past 10 years).

Required matching funds are provided by existing debt service payments.

The General Assembly has provided the following lottery funding for Salem City Schools in recent years:

| | |
|---------|-----------|
| FY 1999 | \$488,384 |
| FY 2000 | \$496,325 |
| FY 2001 | \$480,386 |
| FY 2002 | \$513,605 |

| | |
|---------|----------------------------|
| FY 2003 | \$560,876 |
| FY 2004 | \$509,502 |
| FY 2005 | \$513,839 |
| FY 2006 | \$571,240 |
| FY 2007 | \$573,225 |
| FY 2008 | \$532,980 (Adopted Budget) |
| FY 2009 | \$591,506 (Adopted Budget) |

The School division will receive an estimated \$591,506 in lottery funds in FY 2009, a slight increase over FY 08.

FY 2009 State Construction Funds

The FY 2009 budget includes funding of **\$152,530** for roofing or another designated project to be determined when the fall Capital Improvement Plan is updated and it is budgeted as a Transfer to the Capital Projects fund. Required local effort matching funds are provided by existing debt service payments.

The Senate and House considered cutting state construction funds in half but in the end maintained consistent funding of \$152,530, which is budgeted as a transfer to the Capital Projects fund.

In preceding years, the school division has expended construction funds on the following projects:

| | | |
|---------|------------|--|
| FY 1999 | \$ 298,042 | School roofing |
| FY 2000 | \$ 297,184 | School roofing |
| FY 2001 | \$ 298,784 | School roofing |
| FY 2002 | \$ 296,983 | Andrew Lewis project A/E |
| FY 2003 | \$150,404 | Andrew Lewis project A/E |
| FY 2004 | \$148,827 | East Salem roofing |
| FY 2005 | \$149,705 | Salem High Work and Family Studies Remodeling |
| FY 2006 | \$149,831 | Salem High cafeteria & special education remodeling |

FY 2007 \$149,647
FY 2008 \$150,884

Salem High Locker room project
Technology and Part of Cost of Salem High Camera System

Federal Revenue and Other Special Grants

The overall category of federal revenue and other special grants will change very little next year (\$46,509 increase). In fact, since federal revenue is not confirmed until the fall of each year, there is the possibility of a decline in Title I and Flow Through grants, the largest grants of the division.

Certain personnel costs again have been shifted to local costs with 40% of two Title I teacher positions to be charged to local funds (up from 25% in the current year) and 1.5 positions moved from Flow Through to local costs. This is a trend that may continue in the future if grant funds decline.

Local Revenue-\$425,000 increase

Local revenue for operations for next year from the City was available in late March and included in the budget adopted on March 25. Local funding will increase by \$425,000 or 2.2% from \$17,995,000 to \$18,420,000.

The City will also provide about \$ 1.9 million to pay for debt service in addition to one-half or \$295,753 of the lottery funds that the Board uses for debt service.

Other Revenue-Non-Resident Tuition Increase

Other local revenue was adjusted upward by about \$110,833. Most of the increase is due to the following:

- \$33,000 increase in Non-Resident Tuition. The Board approved an increase from \$200 to \$300 per student
- Dual Enrollment revenue estimate will increase by \$75,000 to reflect a continuing increase in the number of Dual Enrollment classes being taken and to a lesser extent an increase in fees in recent years. We pay more to VWCC and the college's contractual reimbursement goes up in tandem as well.

Operating Expenditures

This budget is designed to maintain the current instructional and remediation program at current levels.

Pay Raise- Funding of \$1,797,948 is included in the budget to provide for placement of employees on the newly adopted pay scales and a one step raise for a year's experience.

Health insurance costs, which will cost the division a total of \$ 3.2 million next year, have been budgeted in anticipation of a possible 12% increase effective October 1 based on market trends. The final cost cannot be known each year for the annual contract renewal on October 1 until rate negotiation takes place later in the spring. Market trends point to a 10-12% increase just on medical inflation alone. Salem's claims experience will impact the rate as well.

Technology funding will increase by \$95,000 to \$345,000 for computers and related technology to move toward the goal of fully funding an on-going replacement schedule. Depending upon the availability of Capital Reserve funds after closing out the year on June 30, the Board may be asked to supplement these funds in the fall. New funding was also added to provide for the purchase of almost half of the Microsoft 2007 licenses required for the division.

Pension rates for the "professional group" (teachers) will decrease from 16.46% to 14.89%. The contribution rate for the "non-professional" group will increase from 11.14% to 11.75%.

VRS pension contributions will cost the division over \$3.3 million, not including the increased cost related to any pay raise.

VRS group life insurance costs will decline from 1.00% of salary to .82% of salary.

Instructional supplies were allowed a 2.5% inflation increase. Most of the school budgets did not vary significantly in this category from the current year.

Other supply or operating accounts are generally level funded unless a known cost increase or decrease was expected or other adjustments were needed.

Cafeteria Fund-Increasing Personnel and Food Costs

The Cafeteria budget, also a balanced budget of \$1.7 million, has seen two significant trends develop as the year progressed:

- Higher food costs and supplies cost due to fuel increases
- Decreased lunch sales at the middle and high schools due to a decline in student enrollment

There were no lunch price increases in FY 08 and a price increase in FY 09 is required due to higher food costs and increased salary and fringes such as health insurance. In addition, there is always the unpredictability of free federal commodities—if fewer free commodities are available, then food must be purchased in its place.

For FY 09 student and adult lunch prices will increase by \$.10. Breakfast and milk prices will remain the same.

Cafeteria revenue accounts and expenditure budgets were adjusted based on the most recent trends. Personnel costs can vary from school to school based on the experience level of employees and whether they participate in health insurance programs. Some school cafeterias will produce a “profit” to offset those which run at a “loss”. A la carte items are adjusted as needed at the beginning of the school year.

Conclusions

FY 2009 will see a noticeable increase in State revenue due to SOQ biennial rebenchmarking primarily as well as a lower local composite index as well as an increase in local revenue. On the expenditure side, lower VRS rates and personnel or fringe benefit savings in the current year will allow for a few new initiatives and a major emphasis on salary improvement from newly adopted pay scales. As always, providing a competitive compensation package is a top priority.

As in past years, the core instructional program remains sound and sufficiently funded in FY 2009 in the proposed budget. This budget is responsive to the needs of students and teachers in the classroom to maintain an excellent instructional program.

Future Trends--Lean State revenue in FY 2010 and Continuing Fiscal Challenges

In recent years, we have faced the same “cost drivers” in preparing the annual budget including pension contribution changes, health insurance increases, energy cost fluctuations, slightly declining enrollment, federal grant reductions, increased cafeteria costs, and the continuing challenge to pay competitive salaries that maintain or improve our comparative teacher pay scale rankings with other Virginia school divisions. While pension rates and energy costs were less of an emphasis in FY 09 than in recent years, those costs will always return in future years and require substantial funding at that time.

The latest enrollment estimates by a third party predict an average 28 student decline annually over the next 5 years. This trend will have to be closely monitored since it reduces State funding in the School Fund and reduces revenue in the Cafeteria Fund as well.

The second year of the biennium (FY 2010) will particularly be a fiscal challenge because very little “new” State money is expected, and local revenue is not expected to increase by more than a modest amount on an on-going basis. The State has tentatively provided a limited amount of funding in FY 2010 to go toward a teacher raise, but it can easily change by the next winter General Assembly session depending on the state of the Commonwealth’s and national economy.

June 2008

H. Alan Seibert
Superintendent

Salem City Schools
Goals Discussed During Fiscal Year 2008-2009 Budget Process (November 2007 Board Meeting)

First Priority Goals

Provide a salary increase and/or enhanced fringe benefits to employees

- Provide a salary increase for employees to maintain competitive scales and consider recommendations from a possible pay plan study to the extent of available funding
- Provide funding for increasing VRS pension or life insurance contributions
- Provide funding for possible health insurance increases
- Adjust funding for any budget impact of staff transition as administrative retirements occur
- Anticipate funding impact of GASB 45 Accounting for Other Post Employment Benefits

Improve the quality of instruction

- Provide sufficient funding to implement the Standards of Quality, Standards of Learning, SOL remediation efforts, Standards of Accreditation, and No Child Left Behind AYP (Adequate Yearly Progress) goals
- Provide funding for necessary teaching positions based on enrollment/pupil-teacher ratios and other factors
- Maintain sufficient funding for textbook replacements
- Plan for a possible mobile unit to meet space needs at South Salem Elementary School
- Consider the impact of federal budget cuts in No Child Left Behind grants on programs or personnel
- Continue to provide sufficient funding for risk reduction and English Language Learners , which have seen cost increases in recent years
- Consider the feasibility of a Pre-School 4 year old program for at-risk students on a limited basis at an elementary school if funding permits

Emphasize staff development to maintain a trained and motivated work force

- Emphasize funding for conference and tuition reimbursement to train instructional staff in latest technology and learning strategies and respond to decreasing federal funding

Provide funding for on-going operational and maintenance needs

- Provide sufficient funding for electricity, natural gas, diesel fuel, and water/sewer accounts to address increasing costs
- Increase funding in maintenance accounts where trends in recent years show that more funding is needed to keep building maintenance up to date
- Continue funding started in FY 2007 to supply custodial products such as tissues and soap and thereby reduce the burden for parents buying school supplies
- Provide for any needed aging equipment replacement
- Purchase two buses annually from either the operating budget or capital reserve

Continue to enhance technology in the schools and administrative area

- Continue implementation of the 6 year technology plan including on-going computer and server replacements

SALEM CITY SCHOOLS

UNFUNDED BUDGET REQUESTS

FOR FISCAL YEAR

July 1, 2008 - June 30, 2009

The following items (in no particular order) represent certain notable items which were considered but were not funded in the final adopted budget due to fiscal constraints:

- School buses (One bus was funded in the operating budget and at least one additional bus is anticipated to be purchased from Capital Reserve funds as in recent years)
- At Risk 4 Year Old Pre-School initiative
- Various Furniture requests
- Various technology requests

2008-2009 BUDGET

REVENUE

**SALEM CITY SCHOOLS
2008-2009 SCHOOL BUDGET
REVENUE SUMMARY**

Revenue for the 2008-2009 school operating fund is presented in the printouts and summary that follows. The total revenue available for the 2008-2009 school year in the School Operating Fund is \$43,067,148. The total Cafeteria Fund revenue for 2008-2009 is \$1,713,550. The grand total of all revenue available for the 2008-2009 school budget is \$44,780,698. The amounts and sources of revenue are detailed in the charts below.

| School Operating Fund | | | Cafeteria Fund | | |
|--|---------------------|----------------|---|--------------------|----------------|
| <u>Source</u> | | <u>Percent</u> | <u>Source</u> | | <u>Percent</u> |
| State | \$17,121,406 | 39.8% | Sales | \$1,175,000 | 68.6% |
| Sales Tax | 3,260,000 | 7.6% | Federal | 466,000 | 27.2% |
| Federal | 1,402,420 | 3.3% | State | 26,300 | 1.5% |
| Local | 20,343,509 | 47.2% | Rebates and Interest and Miscellaneous | <u>46,250</u> | <u>2.7%</u> |
| Other | <u>939,813</u> | <u>2.1%</u> | | | |
| Total | \$43,067,148 | 100.0% | Total | \$1,713,550 | 100.0% |
| Total School Operating Fund Revenue | | | \$43,067,148 | | |
| Total Cafeteria Fund Revenue | | | <u>1,713,550</u> | | |
| Grand Total – All Revenue | | | \$44,780,698 | | |

**SALEM CITY SCHOOLS
SCHOOL OPERATING FUND
STATE REVENUE**

I. Standards of Quality (SOQ) Programs

BASIC STATE AID

| | | |
|--|------------------------|---------------------|
| 3,830 (Est. 3/31 ADM) x \$5,700 Per Pupil Amt. | | \$ 21,831,000 |
| Less: 1% Sales Tax (State's estimate) | | <u>(3,393,566)</u> |
| Basic Aid Less Sales Tax | | 18,437,434 |
| Composite Index-- State Share (1-.3518) | x <u> .6482</u> | |
| Local Share of Basic Aid | | \$ 11,951,145 |

Note: The Local Composite Index for the FY 2009 and FY 2010 biennium is .3518. It was .3768 for the FY 2007 and FY 2008 biennium, .3905 for the FY 2005 and FY 2006 biennium and .4166 for the FY 2003 and FY 2004 biennium.

| | | |
|-------------------------|--|-----------|
| <u>SALES TAX</u> | | 3,260,000 |
|-------------------------|--|-----------|

TEXTBOOKS (SOQ)

| | | |
|-------------------------------------|--|---------|
| 3,830 (Est. ADM) x \$118.52 x .6482 | | 294,238 |
|-------------------------------------|--|---------|

VOCATIONAL EDUCATION (SOQ)

3,830 (Est. ADM) x \$72 x .6482 178,748

GIFTED EDUCATION (SOQ)

3,830 (Est. ADM) x \$45 x .6482 111,717

SPECIAL EDUCATION (SOQ)

3,830 (Est. ADM) x \$431 x .6482 1,070,003

PREVENTION, INTERVENTION, AND REMEDIATION(SOQ)

3,830 (Est. ADM) x \$56 x .6482 139,026

ENGLISH AS A SECOND LANGUAGE 28,471

FRINGE BENEFITS

VRS Retirement Reimbursement 782,021

Social Security (FICA) Reimbursement 605,756

VRS Group Life Insurance 27,309

Total Fringe Benefits 1,415,086

TOTAL SOQ STATE REVENUE \$ 18,448,434

II. SCHOOL FACILITIES

School Construction **152,530**

III. INCENTIVE PROGRAMS

| | |
|--|-------------------|
| Compensation Supplement | \$ 0 |
| ISAEP | 7,859 |
| Special Education Regional Tuition Reimbursement | 250,654 |
| Technology Initiative- VPSA | <u>206,000</u> |
| Total Incentive Programs | \$ 464,513 |

IV. CATEGORICAL PROGRAMS

| | |
|-----------------------------------|------------------|
| Special Education Homebound | 47,346 |
| Career and Tech Ed | 13,807 |
| Total Categorical Programs | \$ 61,153 |

V. LOTTERY-FUNDED PROGRAMS

| | |
|----------------------------|--------|
| At Risk Funds | 71,761 |
| Early Reading Intervention | 63,640 |
| Enrollment Loss | 20,000 |

| | |
|---------------------------------------|----------------------|
| Foster Care | 125,000 |
| K-3 Primary Class Size | 207,549 |
| Remedial Summer School | 105,568 |
| SOL Algebra Readiness | 22,303 |
| Lottery Proceeds – General Operations | 295,753 |
| Lottery Proceeds – Debt Service | 295,753 |
| Mentor Teacher | 2,449 |
| Alternative Education | <u>35,000</u> |
| Total Lottery Funded Accounts | \$ 1,244,776 |
| VI. Other Accounts | |
| Project Graduation | 10,000 |
| Enrollment Loss | <u>20,000</u> |
| Total Other Accounts | \$ 30,000 |
| GRAND TOTAL-ALL STATE REVENUE | \$ 20,381,406 |

FEDERAL REVENUE

| | |
|--|---------------------|
| NCLB Title I A | \$ 396,984 |
| NCLB Title II D Technology | 4,641 |
| NCLB III A LEP | 5,685 |
| Flow Through Funds- Special Education | 693,440 |
| NCLB Title II A- Teacher Quality | 137,017 |
| NCLB Title II A- Consortium Technology Grant | 12,000 |
| Pre-School- Special Education | 20,187 |
| NCLB Title IV A Drug Free | 12,131 |
| Carl Perkins Act- Vocational Funds | 42,422 |
| Teaching American History Grant | 3,000 |
| Adult Basic Education Grant | <u>74,913</u> |
| Total Federal Funds | \$ 1,402,420 |

SCHOOL OPERATING FUND (Continued)

LOCAL REVENUE

| | |
|----------------------------|---------------------|
| Transfer from General Fund | \$18,420,000 |
| Debt Service | <u>1,923,509</u> |
| Total Local Revenue | \$20,343,509 |

**SCHOOL OPERATING FUND
OTHER REVENUE**

| | |
|---|-----------------------------|
| Tuition – Non-Residents | \$ 95,000 |
| Adult Education | 1,615 |
| Tuition – Summer School | 15,000 |
| Visually Handicapped | 4,100 |
| VWCC Dual Enrollment Fee Reimbursements & /Student Fees | 400,000 |
| Contributions | 5,000 |
| Art Camp | 2,500 |
| Insurance Adjustments/Rebates/Refunds | 10,000 |
| GED Fees | 100 |
| Drivers Education Fees | 32,000 |
| Roanoke Valley Regional Board | 362,497 |
| Miscellaneous Income | 10,001 |
| Sale of Property/Equipment | <u>2,000</u> |
| Total Other Revenue | <u>939,813</u> |
| Gross Total – School Fund Revenue | <u>\$ 43,067,148</u> |

-/

**SALEM CITY SCHOOLS
2008-2009 SCHOOL OPERATING FUND BUDGET**

EXPENDITURE SUMMARY BY STATE CATEGORIES

| | | <u>Amount</u> | <u>Percent</u> |
|-------|---------------------------------------|----------------------|----------------|
| 61000 | Instruction | \$ 32,232,347 | 71.98% |
| 62000 | Administration, Attendance and Health | 2,237,381 | 5.00 |
| 63000 | Pupil Transportation Services | 1,363,314 | 3.04 |
| 64000 | Operation and Maintenance Services | 3,693,439 | 8.25 |
| 65000 | School Food Service | 1,713,550 | 3.83 |
| 66000 | Facilities | 18,000 | .04 |
| 67000 | Debt Service and Fund Transfers | 2,371,792 | 5.30 |
| 68000 | Contingency Reserves | - | - |
| NA | Technology | <u>1,150,875</u> | <u>2.56</u> |
| | TOTAL | \$ 44,780,698 | 100.00% |

CAFETERIA FUND

SUMMARY OF REVENUE AND EXPENDITURES BUDGET BY LOCATION

FY 2008-2009

Revenue

| | |
|--------------------------------|----------------------------|
| Salem High School | \$ 549,500 |
| Andrew Lewis Middle School | 448,400 |
| G. W. Carver Elementary School | 207,100 |
| West Salem Elementary School | 171,200 |
| South Salem Elementary School | 181,350 |
| East Salem Elementary School | <u>156,000</u> |
| Total Revenue Budget | <u>\$ 1,713,550</u> |

Expenditures

| | |
|---------------------------------|---------------------------|
| Salem High School | \$ 519,090 |
| Andrew Lewis Middle School | 428,228 |
| G. W. Carver Elementary School | 185,596 |
| West Salem Elementary School | 187,859 |
| South Salem Elementary School | 191,357 |
| East Salem Elementary School | <u>201,420</u> |
| Total Expenditure Budget | <u>\$1,713,550</u> |

CAFETERIA FUND

SUMMARY OF REVENUE AND EXPENDITURE BUDGET BY CATEGORY

FY 2008-2009

Revenue

| | |
|----------------------------------|---------------------------|
| Sale of Lunches | \$1,175,000 |
| Federal Aid | 466,000 |
| State Aid | 26,300 |
| Interest Revenue | 15,050 |
| Rebate Revenue | 7,900 |
| Special Events and Misc. Revenue | <u>23,300</u> |
| Total Revenue Budget | <u>\$1,713,550</u> |

Expenditures

| | |
|--|---------------------------|
| Compensation | \$ 554,156 |
| Fringe Benefits | 254,676 |
| Maintenance of Point of Sale Terminals | 11,100 |
| Dietitian | 2,250 |
| Repair/Replacement of Equipment | 24,500 |
| Storage of Commodities | 7,400 |
| Cost of Food | 774,593 |
| Cost of Food-Special Events | 3,500 |
| Uniforms | 5,375 |
| Supplies | <u>76,000</u> |
| Total Expenditure Budget | <u>\$1,713,550</u> |

Summary of Cafeteria Meal Prices for FY 2009

| | <u>FY 2008</u> | <u>FY 2009</u> |
|---------------------------------------|----------------|----------------|
| Elementary Breakfast | \$ 1.00 | \$1.00 |
| Elementary Lunch | 1.70 | 1.80* |
| Middle and High School Breakfast | 1.00 | 1.00 |
| Middle School Lunch | 1.80 | 1.90* |
| High School Lunch | 1.90 | 2.00* |
| Reduced Breakfast (Set by fed. govt.) | .30 | .30 |
| Reduced Lunch (Set by fed. govt.) | .40 | .40 |
| Adult Breakfast | 1.45 | 1.45 |
| Adult Lunch | 2.35 | 2.45* |
| Milk | .40 | .40 |

*Price changes for FY 2009

A la Carte items and ice cream prices are adjusted as needed each year based on cost to purchase

SALEM CITY SCHOOLS

**Detailed Line Item Budgets for FY 2009
for School Fund and Cafeteria Fund are
posted on the Web site as 2 files**