

Children First!



2009-2010 BUDGET

SALEM CITY SCHOOLS

Salem, Virginia

2009-2010 SCHOOL BUDGET

Approved by the School Board on March 24, 2009

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

SCHOOL BOARD MEMBERS

Sally W. Southard, Chairman
C. Wayne Adkins
Cindy W. Neathawk, Vice-Chairman
David H. Preston
William Sinkler

ADMINISTRATIVE STAFF

Dr. H. Alan Seibert, Superintendent
Michael A. Bryant, Assistant Superintendent
Dr. Joseph T. Coleman, Jr., Director of Assessment and Technology
Michael R. Crew, Director of Business Services
Russell L. Holladay, Director of Personnel
Curtis N. Hicks, Director of Secondary Instruction
Dr. Darryl D. Helems, Director of Student Services
Diane D. Washenberger, Director of Elementary Instruction

Frank P. Turk, Director of Finance

**510 South College Avenue
Salem, Virginia 24153
Phone (540) 389-0130 FAX (540) 389-4135
www.salem.k12.va.us**

SALEM CITY SCHOOLS

2009-2010 School Budget

TABLE OF CONTENTS

TOPIC	PAGE
Superintendent's Budget Message	i
General Long-term Budget Goals	xii
Revenue Summary	xv
State Revenue	xvi
Federal Revenue	xx
Local Revenue	xxi
Other Revenue	xxii
Expenditure Summary by State Categories	xxiv
Budget Requests	xxv

TOPIC	PAGE
School Operating Fund Revenue	1
School Operating Fund Expenditures	
Central Administration	10
Central Instruction	16
Salem High School	28
Andrew Lewis Middle School	42
G. Carver Elementary School	55
West Salem Elementary School	65
South Salem Elementary School	74
East Salem Elementary School	83
Attendance and Health Services	92
Transportation	93
Special Purpose Grants	96
Pre-School Grant	97
Regional Special Education Program	99
NCLB Title I	100
NCLB Title IIA Teacher Quality	102
NCLB Title IID Technology	103
NCLB Title IID Consortium	104
NCLB Title IIIA	105
Flow Through Title VI B	107
State Stabilization Stimulus Grant	110
Other Federal Programs	111
Fixed Charges	112
Non-departmental – Transfers and Debt Service	113

TOPIC	PAGE
Cafeteria Fund	
Summary of Revenue and Expenditures by Location	115
Summary of Revenue and Expenditures by Category	116
Summary of Meal Prices	117
Salem High School	118
Andrew Lewis Middle School	121
G. W. Carver Elementary School	123
West Salem Elementary School	126
South Salem Elementary School	129
East Salem Elementary School	131
Compensation Plan	133

Salem City Schools Superintendent's Budget Message

At the March 10, 2009 School Board meeting, the administration presented an initial proposed budget of \$42,913,946 for FY 2010. On March 24, 2009 an updated budget of \$44,279,954 was presented and adopted which included \$1,366,008 in new federal State Fiscal Stabilization Stimulus grant funds under the American Recovery and Reinvestment Act (ARRA) after initial details had emerged about appropriate uses of those funds.

We are pleased to present a budget for FY 2010 in a year which is proving to be one of most economically challenging in our lifetime. We started the budget process expecting a huge \$1.8 million decrease in State revenue and in the end State revenue was indeed cut by that amount. At the same time, federal stimulus funding with a lot of questions was allocated through the State in the amount of \$1,366,008. This is one of three federal stimulus grants to be received. The other two are Title I Stimulus grant funds and IDEA Flow Through stimulus funds for special education that will be appropriated subsequent to budget adoption. The most striking aspect of the three "pots" of stimulus funding is that they are short-term and for temporary expenditures over the next one to two years depending on the stimulus grant and then they expire at which time the budget will have to be funded without those funds.

The FY 10 proposed budget represents a very lean budget where staff has scrutinized programs more than any time in recent years in order to protect instruction and jobs, yet meet the reality of diminished resources. There are essentially no new initiatives and varying cuts in many line items.

Enrollment is expected to decline slightly and some positions will be eliminated through attrition not only in FY 10 but also in FY 11 to prepare for the "funding cliff" in FY 12 when all federal stimulus funding ends.

The total budget presented to the Board is \$ 44,279,954 which consists of \$ 42,607,004 for the School Fund and \$ 1,672,950 for the Cafeteria Fund. This proposed budget overall is \$500,744 or 1.1 % lower than the original adopted budget of \$44,780,698 for the current year.

The budget decrease was accomplished by one-time budget cuts to accounts such as school buses, cuts in instructional supplies, cuts in repair and replacement, and minimal capital outlay.

Some of those cuts will be restored using the ARRA State Fiscal Stabilization Stimulus Funds as soon as those funds are allocated to detail line items.

It is also significant that the State has estimated a 4% or \$128,000 increase in sales tax revenue for FY 2010. We have not increased the estimate but have held it level in an amount approximating estimated final sales tax collections for the current year due to the continuing recession.

General Assembly Deliberations on State Revenue

The General Assembly adjourned on Saturday, February 28 after a conference committee resolved differences in the House and Senate budget bills and both bodies then passed a FINAL budget bill. The detailed calculations with final revenue numbers were received and incorporated in the budget.

Going into the conference committee, the Senate and House budgets had differences including:

- The Senate had maintained existing lottery funding for “Additional Support for School Construction and Operating Costs”-----the House had eliminated it.
- The House had inserted a “Funding Loss Cap” revenue line item to moderate the impact of the Governor’s proposed cap on support positions in SOQ funding.
- The Senate had inserted a new line item for stimulus funding under the American Recovery and Reinvestment Act of 2009 with the caveat that they are restricted to allowable uses after the federal DOE provides guidance to the Va. DOE—the House had taken no action.
- The Senate and House both rearranged in differing ways certain revenue line items between their categories of SOQ funded, Incentive Programs, Categorical Programs, and Lottery Funded programs in order to have adequate funding sources from the State perspective
- The Senate had reduced textbook funding by 50%--no action had been taken by the House
- Both houses maintained VRS rates close to the current rates
- The Senate and House used different sales tax assumptions
- The Senate diluted the Governor’s proposed cap on support positions whereas the House basically agreed with the Governor’s cap

FINAL APPROVED Budget Amendments that were Passed Before Adjournment

- Eliminated the proposed Funding Loss Cap
- Reinstated the general lottery funding account called Additional Support of School Construction and Operating Costs. For FY 2010 no local match is required for these lottery funds and 50% of the funds do not have to be spent on non-recurring expenditures
- Maintained the Governor’s new support position cap for FY 2010 only with discretion for local school systems to determine where reductions are made. The cap will not be applied in the FY 2010-2012 biennium. The Board of Education will be directed to review staffing standards for instructional positions.
- Set up a new line item outside of all other State funding called “Federal Stimulus Funds” and allocated based on state reductions from support position cap, elimination of school construction grants and the decrease in lottery funding. The funding is described as “ subject to the allowable uses as prescribed in the American Recovery and Reinvestment Act of 2009 and requirements of the U. S. Department of Education.” The Virginia DOE will provide “additional guidance on requirements and restrictions...once the (Virginia) Department of Education receives additional guidance from the U. S. Department of Education and other responsible agencies.” The State has also informed us that the funds will be available on a reimbursement basis so that there will be procedures and paperwork required with all requirements needing monitoring on an on-going basis.
- Eliminated State construction grant funding
- Maintained consistent VRS rates
- Restored textbook funding revenue at 100% and will not require a local match for FY 2010 only

Notable State Revenue **Increases in FY 2010** from the original adopted budget of FY 2009:

- NONE

Notable State Revenue **Decreases in FY 2010** from the original adopted budget of FY 2009:

- Sales Tax Estimate \$ 160,000
- Basic Aid \$1,105,501

- Lottery Funds for Support of Construction Operating Costs \$ 365,912
- Construction Funds Eliminated \$ 152,530

State Lottery Funds Update

The General Assembly has provided lottery funding for Salem City Schools for a number of 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	\$ 575,474
FY 2007	\$ 573,225
FY 2008	\$ 532,980
FY 2009	\$ 591,506 (adopted budget)
FY 2010	\$225,594 (60% reduction due to reallocation by State to other education line items)

FY 2010 ONLY lottery usage requirements - No local match required for these funds and no requirement to spend at least 50% of the funds on non-recurring costs.

Prior years' lottery usage requirements

Lottery funds are used one-half for debt service and one-half for operations as in the current year. No more than 50% may be used for operating costs and at least 50% must be used for non-recurring 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. 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.

State Construction Funds-Eliminated in FY 2010

Date	Amount	How Funds Were Used:
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 education remodeling
FY 2007	\$ 149,647	Salem High Locker Room project
FY 2008	\$ 150,884	Technology and Salem High cameras
FY 2009	\$ 152,530	Technology
FY 2010	\$ 0	FUNDING ELIMINATED

Salem has received a cumulative total of \$2.2 million in construction funding since 1999.

Federal Revenue

The overall category of federal revenue will increase by \$1.4 million, primarily due to the new State Stabilization Stimulus funding. Other grants such as Title I and Flow Through are budgeted to remain generally level with the current year.

The generalities of what we know about federal stimulus funds are:

1. Funding is on the way to the States.
2. Governors have to apply for the funds

3. They have to be allocated through “existing state funding formulas”
4. These are components of the legislation affecting K-12:
 - a. State Stabilization funds which are the funds that the General Assembly has provided a revenue budget number of \$1,366,008 for Salem and minimal details. These funds are included in the adopted budget.
 - b. Additional funds under existing grant programs including Title I and IDEA (Flow Through Special Education Grant), Title II A (Teacher Quality), and Title III (Limited English Proficient). The Title I funds are reportedly to be allocated individually for FY 09 and FY 10 with 27 month grant period lengths. These will be appropriated subsequent to budget adoption as soon as official awards are made.
 - c. Other subparts have funding in smaller amounts for Teacher Incentives and Broadband development which may or may not have applicability in Salem
 - d. There are tax credit bonds that are targeted to the poorest school divisions for construction or renovation
5. The legislation’s intent is to stimulate the economy by promoting prompt expenditure of the funds in a transparent manner in accordance with yet to be developed guidelines.
6. The details are still in the process of being developed by the federal Department of Education and interpretations have been received on a weekly basis throughout the spring.

Local Revenue-Level Funding Next Year

The FY 2010 budget assumes level funding (i.e. no increase and no decrease) for FY 2010 from the City of Salem. That is a notable accomplishment in a year when many localities are being forced to cut school subsidies. The City faces its own challenges with declining personal property tax, level or declining real estate taxes and certain State revenue cuts without a stimulus revenue offset.

Other Revenue-Non-Resident Tuition Proposed to remain the same at \$300 per student

Other local revenue was adjusted downward by about \$ 19,000. Most of the increase is due to a routine update to the Dual Enrollment estimate based on trend to \$375,000. There is a corresponding revenue adjustment as well.

In addition to an operating subsidy of \$18.4 million, the City pays \$1.9 million of the school division's debt service with the remaining approximately \$300,000 paid from school division funds. Because the State reduced the lottery funding that the schools used 50% for debt service, the school division will absorb up an additional debt service cost of about \$183,000.

Notable Items Recommended for Funding in FY 2010

- Funding for possible 11% health insurance increase (\$106,420)
- Continued funding for Distinguished Scholars program (\$ 24,500)
- Fuel budget increase of \$20,000 from \$75,000 to \$95,000

Budget Cuts in FY 2010

The budget has been balanced by the following general cuts:

- \$81,000 cut in instructional supplies equating to 20-25% in most line items
- \$85,000 cut in technology from \$345,000 to \$260,000
- \$45,400 cut in carpet replacement from \$55,400 to \$10,000
- \$6,400 cut in conferences from \$34,000 to \$27,600
- \$24,000 cut in after school remediation budget
- \$100,000 cut in textbook budget from \$300,000 to \$200,000
- Athletics accounts at Salem High and Andrew Lewis were reduced by 10%
- Travel accounts were cut by 15%
- Summer remediation budget reduced by \$26,000 using an improved schedule
- Maintenance and utilities were adjusted in a minimal amount based on trend
- Various one-time expenditure accounts in the current FY 09 were eliminated including a bus purchase, 25th anniversary, Novanet lab remodeling, contingency fund, personnel lapse savings, and similar

Other Budget Characteristics

- State revenue budgeted based on an Average Daily Membership of 3,830—same as FY 2009
- Full funding for continuation of the REWIP (Retirement Extended Work Incentive Program) for retirees.
- No school buses are funded in the operating budget. They will have to be funded through capital reserve.
- Minimal capital outlay is funded

Transfer to Capital Projects Fund-State Construction Funds Eliminated

The State eliminated State construction grant funding, so this line item was cut to zero since the transfer account was previously budgeted based on those funds.

Operating Expenditures

This budget is designed to maintain the current instructional and remediation program at current levels but with reduced resources for supplies.

Salary and Fringes- No pay raise is proposed for FY 2010. All salary accounts and fringe benefit accounts have been adjusted to today's actual salaries

Health insurance costs, which will cost the division a total of \$ 3.2 million next year, have been budgeted in anticipation of a possible 11% increase (shown on page 112 of the School Fund budget at \$106,420) 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. The City's actuary is preparing a report on the school division's liability for retiree health insurance and a report and recommendations will be forthcoming during that process.

Technology funding will decrease to \$260,000 for computers and related technology, which will meet the minimal requirements to get state technology funding of \$206,000. 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 more Microsoft Office licenses required for the division.

VRS Pension Contribution rates for the “professional group” (teachers) will decrease from 14.89% to 14.85%. The contribution rate for the “non-professional” group will remain unchanged at 11.75% of salary. VRS pension contributions will cost the division over \$ 3.2 million.

VRS group life insurance costs will decline from .82% of salary to .79% of salary.

Instructional supply budgets were decreased by 20-25% help meet the State budget shortfall.

Other operating accounts such a maintenance and utilities are adjusted based on trend.

Cafeteria Fund-Increasing Personnel and Food Costs

The Cafeteria budget, also a balanced budget of \$1.67 million, continues to be a challenge to maintain a break-even operation.

In the current year, the trend has been for increasing breakfast sales but decreasing lunch sales.

There were no lunch price increases 2 years ago and last year there was a \$.10 increase which was insufficient to keep up with increased salary and fringes such as health insurance, increasing food costs, and unpredictability of free federal commodities.

For FY 10 student and adult lunch prices will increase by \$.10 at the elementary level, \$.15 at the middle school and \$.05 at the high school level. This will allow for consistency of prices at the secondary level. In FY 08, the fund had a loss of \$(55,000) due to food cost increases primarily.

Breakfast and milk prices will remain the same to encourage participation. On the expenditure side, personnel costs are being scrutinized by evaluating meals per labor hour. A consortium has also been formed to attempt to obtain a joint food bid with multiple regional school divisions.

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 be remembered as a year of budget turmoil and national fiscal turmoil for years to come.

As in past years, the core instructional program remains sound and sufficiently funded in the FY 2010 proposed budget to continue most programs at a similar level to the past, just with less resources.

Future Trends Beyond FY 2010—Fragile National Economy

The worldwide economic downturn affects all states and eventually localities in varying degrees. FY 2010’s fiscal stress may in the end be mitigated by federal stimulus funds as may be the case for FY 2011. However, stimulus funds are meant to be temporary solutions only and if the economy does not improve, then major budget difficulties may persist for several years.

Regardless of what the economy does, we should anticipate major increases in the VRS pension contribution rates, the possibility of VRS recommending employee contributions or modifying its plan, continuing health insurance increases, energy cost fluctuations, slightly declining enrollment, increased cafeteria costs, and the continuing challenge to pay competitive salaries.

The latest enrollment estimates predict the slight decline in membership over the next 5 years. This trend will have to be closely monitored.

The difficulties at the State level may return in FY 2011, the first year of the next biennium, when SOQ rebenchmarking costs go up in the first year of that biennium.

H. Alan Seibert
Superintendent

May 2009

Salem City Schools
Goals Discussed During Fiscal Year 2009-2010 Budget Process (November 2008 Board Meeting)

Scrutinize all personnel costs and any vacant positions closely

- Provide a salary increase, if possible, for employees to maintain competitive scales with emphasis on the classified scale as part of year two using the new pay plan scales
- Provide funding for any increased VRS pension or life insurance contributions
- Provide funding for possible health insurance increases
- Anticipate funding impact of GASB 45 Accounting for Other Post Employment Benefits

Maintain and 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 in accordance with State adoption guidelines
- Consider the impact of federal budget cuts in No Child Left Behind grants on programs or personnel
- Continue to provide sufficient funding for special education, risk reduction and English Language Learners , which have seen cost increases in recent years

Emphasize staff development to maintain a trained and motivated work force

- Emphasize funding, if available, 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 for buses, and water/sewer accounts to address increasing costs

- Adjust funding in maintenance accounts where trends indicate a need
- 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

Emphasize cost-saving methods and ideas from schools in preparing the budget

2009-2010 BUDGET

REVENUE

**SALEM CITY SCHOOLS
2009-2010 SCHOOL BUDGET
REVENUE SUMMARY**

Revenue for the 2009-2010 school operating fund is presented in the printouts and summary that follows. The total revenue available for the 2009-2010 school year in the School Operating Fund is \$42,607,004. The total Cafeteria Fund revenue for 2009-2010 is \$1,672,950. The grand total of all revenue available for the 2009-2010 school budget is \$44,279,954. 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	\$15,446,185	36.3%	Sales	\$1,118,100	66.8%
Sales Tax	3,100,000	7.3%	Federal	512,000	30.6%
Federal	2,797,001	6.6%	State	27,700	1.6%
Local	20,343,509	47.7%	Rebates and Interest and Miscellaneous	<u>15,150</u>	<u>1.0%</u>
Other	<u>920,309</u>	<u>2.1%</u>			
Total	\$42,607,004	100.0%	Total	\$1,672,950	100.0%
 Total School Operating Fund Revenue			\$42,607,004		
 Total Cafeteria Fund Revenue			 <u>1,672,950</u>		
 Grand Total – All Revenue			 \$44,279,954		

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

I. Standards of Quality (SOQ) Programs

BASIC AID

3,830 (Est. 3/31 ADM) x \$5,224 Per Pupil Amt.	\$ 20,007,920
Less: 1% Sales Tax (State's estimate)	<u>(3,275,979)</u>
Basic Aid Less Sales Tax	16,731,941
Composite Index-- State Share (1-.3518)	x <u>.6482</u>
Local Share of Basic Aid	\$ 10,845,644

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>	3,100,000
<u>TEXTBOOKS (SOQ)</u>	
3,830 (Est. ADM) x \$118.52 x .6482	294,238
<u>VOCATIONAL EDUCATION (SOQ)</u>	
3,830 (Est. ADM) x \$72 x .6482	178,748
<u>GIFTED EDUCATION (SOQ)</u>	
3,830 (Est. ADM) x \$45 x .6482	111,717
<u>SPECIAL EDUCATION (SOQ)</u>	
3,830 (Est. ADM) x \$431 x .6482	1,070,003
<u>PREVENTION, INTERVENTION, AND REMEDIATION(SOQ)</u>	
3,830 (Est. ADM) x \$56 x .6482	139,026
<u>REMEDIAL SUMMER SCHOOL</u>	84,275
<u>ENGLISH AS A SECOND LANGUAGE</u>	34,897

V. LOTTERY-FUNDED PROGRAMS

At Risk Funds	65,769
Early Reading Intervention	51,707
Foster Care	90,000
K- 3 Primary Class Size Reduction	210,164
SOL Algebra Readiness	22,388
Add'l Lottery Support – General Operations	112,797
Add'l Lottery Support – Debt Service	112,797
Mentor Teacher	2,449
ISAEP	7,859
Alternative Education	40,000
Special Education-Regional Tuition	297,629
Career and Technical Education	<u>15,029</u>
Total Lottery Funded Accounts	\$ 1,028,588

VI. Other Accounts

Project Graduation	<u>13,600</u>
Total Other Accounts	<u>13,600</u>
GRAND TOTAL-ALL STATE REVENUE	\$ 18,546,185

FEDERAL REVENUE

NCLB Title I A	\$ 429,215
NCLB Title II D Technology	4,641
NCLB III A LEP	5,685
Flow Through Funds- Special Education	693,518
NCLB Title II A- Teacher Quality	139,089
NCLB Title II A- Consortium Technology Grant	12,000
Pre-School- Special Education	17,920
NCLB Title IV A Drug Free	9,512
Carl Perkins Act- Vocational Funds	41,500
Teaching American History Grant	3,000
Adult Basic Education Grant	74,913

xx

ARRA State Fiscal Stabilization Funds	<u>1,366,008</u>
Total Federal Funds	\$ 2,797,001
<u>LOCAL REVENUE</u>	
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	1,884
Tuition – Summer School	15,000
Visually Handicapped	4,100
VWCC Dual Enrollment Fee Reimbursements & /Student Fees	375,000
Art Camp	2,600
Insurance Adjustments/Rebates/Refunds	15,000
Drivers Education Fees	40,000
Roanoke Valley Regional Board	361,725
Miscellaneous Income	<u>10,000</u>
Total Other Revenue	<u>920,309</u>
Gross Total – School Fund Revenue	<u>\$ 42,607,004</u>

EXPENDITURE

SUMMARY

**SALEM CITY SCHOOLS
2009-2010 SCHOOL OPERATING FUND BUDGET**

EXPENDITURE SUMMARY BY STATE CATEGORIES

		<u>Amount</u>	<u>Percent</u>
61000	Instruction	\$ 32,392,343	73.20%
62000	Administration, Attendance and Health	2,201,233	5.00
63000	Pupil Transportation Services	1,265,613	2.90
64000	Operation and Maintenance Services	3,500,316	7.90
65000	School Food Service	1,672,950	3.80
66000	Facilities	0	-
67000	Debt Service and Fund Transfers	2,219,262	5.00
68000	Contingency Reserves	-	-
69000	Technology	<u>1,028,147</u>	<u>2.20</u>
	TOTAL	\$ 44,279,954	100.00%

CAFETERIA FUND

SUMMARY OF REVENUE AND EXPENDITURES BUDGET BY LOCATION

FY 2009-2010

Revenue

Salem High School	\$ 531,350
Andrew Lewis Middle School	428,250
G. W. Carver Elementary School	208,075
West Salem Elementary School	153,125
South Salem Elementary School	177,025
East Salem Elementary School	<u>175,125</u>
Total Revenue Budget	<u>\$ 1,672,950</u>

Expenditures

Salem High School	\$ 500,453
Andrew Lewis Middle School	424,576
G. W. Carver Elementary School	201,583
West Salem Elementary School	178,347
South Salem Elementary School	182,862
East Salem Elementary School	<u>185,129</u>
Total Expenditure Budget	<u>\$1,672,950</u>

115
CAFETERIA FUND

SUMMARY OF REVENUE AND EXPENDITURE BUDGET BY CATEGORY

FY 2009-2010

<u>Revenue</u>	
Sale of Lunches	\$1,094,000
Federal Aid	512,000
State Aid	27,700
Interest Revenue	6,250
Rebate Revenue	8,900
Special Events and Misc. Revenue	<u>24,100</u>
Total Revenue Budget	<u>\$1,672,950</u>

<u>Expenditures</u>	
Compensation	\$ 532,873
Fringe Benefits	249,982
Maintenance of Point of Sale Terminals	11,100
Dietitian Services	2,250
Repair/Replacement of Equipment	22,800
Storage of Commodities	8,750
Cost of Food	763,820
Cost of Food-Special Events	2,500
Uniforms	5,375
Supplies	<u>73,500</u>

Total Expenditure Budget

\$1,672,950

116

Summary of Cafeteria Meal Prices for FY 2010

	<u>FY 2009</u>	<u>FY 2010</u>
Elementary Breakfast	\$ 1.00	\$1.00
Elementary Lunch	1.80	1.90* (\$.10 increase)
Middle and High School Breakfast	1.00	1.00
Middle School Lunch	1.90	2.05* (\$.15 increase)
High School Lunch	2.00	2.05* (\$.05 increase)
Reduced Breakfast (Set by fed. govt.)	.30	.30
Reduced Lunch (Set by fed. govt.)	.40	.40
Adult Breakfast	1.45	1.45
Adult Lunch	2.45	2.55* (\$.10 increase)
Milk	.40	.40

*Price changes for FY 2010

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

