

CITY OF SALEM SCHOOLS
CAFETERIA FUND
BUDGET REQUEST FOR FISCAL YEAR JULY 1, 2010 - JUNE 30, 2011

| DEPARTMENT | REVENUES | | | | | | |
|----------------|--------------------------------|----------------|---|----------------|----------------|-------------------------------|-------------------|
| ACCOUNT CODE | DESCRIPTION | ACTUAL 2008-09 | | BUDGET 2009-10 | ACTUAL 2009-10 | SUPERINTENDENT 2010-11 BUDGET | INCREASE/DECREASE |
| 45-03201-0010 | BEGINNING BALANCE JULY 1 | 0 | * | 0 | 0 | 0 | 0 |
| 45-03201-0020 | SALE OF LUNCHES | -351,156 | * | -388,300 | -215,091 | -360,000 | 28,300 |
| 45-03201-0030 | FEDERAL AID - FOOD SERVICES | -143,100 | * | -110,000 | -71,800 | -115,000 | -5,000 |
| 45-03201-0040 | STATE AID - FOOD SERVICES | -5,640 | * | -6,300 | -5,517 | -5,600 | 700 |
| 45-03201-0041 | STATE BREAKFAST INVENTIVE GRAN | -550 | * | -750 | -1,016 | 0 | 750 |
| 45-03201-0050 | INTEREST INCOME | 1,420 | * | -2,000 | 1,130 | 0 | 2,000 |
| 45-03201-0055 | REBATE INCOME | -987 | * | -2,000 | -1,200 | -1,500 | 500 |
| 45-03201-0060 | SPECIAL EVENTS | -31,720 | * | -22,000 | 0 | -28,000 | -6,000 |
| TOTAL REVENUES | | -531,733 | | -531,350 | -293,494 | -510,100 | 21,250 |

CITY OF SALEM SCHOOLS
BUDGET REQUEST FOR FISCAL YEAR JULY 1, 2010 - JUNE 30, 2011

| DEPARTMENT | EXPENDITURES | | | | | | |
|---------------|------------------------------|----------------|---|----------------|----------------|-------------------------------|-------------------|
| ACCOUNT CODE | DESCRIPTION | ACTUAL 2008-09 | | BUDGET 2009-10 | ACTUAL 2009-10 | SUPERINTENDENT 2010-11 BUDGET | INCREASE/DECREASE |
| 46-03202-1010 | COMPENSATION CAFETERIA STAFF | 145,854 | * | 150,895 | 73,414 | 146,851 | -4,044 |
| 46-03202-1017 | COMPENSATION - SUB CAFETERIA | 1,780 | * | 3,000 | 1,875 | 2,000 | -1,000 |
| 46-03202-1025 | EARLY RETIREES | 0 | * | 0 | 0 | 0 | 0 |
| 46-03202-1041 | COMPENSATION - OVERTIME | 1,642 | * | 2,000 | 627 | 1,800 | -200 |
| 46-03202-2002 | BENEFITS--FICA | 8,592 | * | 11,926 | 4,481 | 11,525 | -401 |
| 46-03202-2004 | BENEFITS--VRS-PENSION | 13,210 | * | 13,615 | 7,907 | 13,754 | 139 |
| 46-03202-2006 | BENEFITS--VRS-LIFE | 1,584 | * | 915 | 710 | 891 | -24 |
| 46-03202-2010 | BENEFITS--HEALTH INS. | 37,054 | * | 41,782 | 20,515 | 42,764 | 982 |
| 46-03202-3003 | MAINT. OF CASH REGISTERS | 2,199 | * | 2,200 | 2,406 | 2,600 | 400 |
| 46-03202-3006 | DIETITIAN SERVICES | 375 | * | 375 | 250 | 375 | 0 |
| 46-03202-4500 | REPAIR/REPLACEMENT OF EQUIP | 4,684 | * | 10,750 | 3,842 | 5,000 | -5,750 |
| 46-03202-4505 | STORAGE OF COMMODITIES | 2,297 | * | 2,800 | 519 | 2,500 | -300 |
| 46-03202-5400 | COST OF FOOD | 273,295 | * | 239,820 | 138,800 | 234,859 | -4,961 |
| 46-03202-5405 | COSTS-SPECIAL EVENTS | 1,937 | * | 2,500 | 1,642 | 2,000 | -500 |
| 46-03202-5454 | UNIFORM | 1,500 | * | 1,625 | 1,500 | 1,500 | -125 |
| 46-03202-5899 | MISCELLANEOUS SUPPLIES | 20,581 | * | 22,000 | 11,501 | 22,000 | 0 |

CITY OF SALEM SCHOOLS
 BUDGET REQUEST FOR FISCAL YEAR JULY 1, 2010 - JUNE 30, 2011

| DEPARTMENT | EXPENDITURES | | | | | | | | |
|--------------------|----------------------|-------------------|---|-------------------|--|-------------------|---|----------------------------------|-----------------------|
| ACCOUNT CODE | DESCRIPTION | ACTUAL 2008-09 | | BUDGET 2009-10 | | ACTUAL 2009-10 | | SUPERINTENDENT 2010-11 BUDGET | INCREASE/ DECREASE |
| 46-03202-9010 | POINT OF SALE SYSTEM | 0 | * | 0 | | 0 | * | 0 | 0 |
| TOTAL EXPENDITURES | | 516,584 | | 506,203 | | 269,989 | * | 490,419 | -15,784 |

CITY OF SALEM SCHOOLS
BUDGET REQUEST FOR FISCAL YEAR JULY 1, 2010 - JUNE 30, 2011

| DEPARTMENT | REVENUES | | | | | | |
|----------------|--------------------------------|----------------|---|----------------|----------------|-------------------------------|-------------------|
| ACCOUNT CODE | DESCRIPTION | ACTUAL 2008-09 | | BUDGET 2009-10 | ACTUAL 2009-10 | SUPERINTENDENT 2010-11 BUDGET | INCREASE/DECREASE |
| 45-03501-0010 | BEGINNING BALANCE JULY 1 | 0 | * | -13,897 | -13,897 | 0 | 13,897 |
| 45-03501-0020 | SALE OF LUNCHES | -277,682 | * | -295,400 | -155,957 | -275,000 | 20,400 |
| 45-03501-0030 | FEDERAL AID - FOOD SERVICES | -153,565 | * | -120,000 | -78,651 | -129,000 | -9,000 |
| 45-03501-0040 | STATE AID FOOD SERVICES | -5,640 | * | -6,500 | -5,517 | -5,600 | 900 |
| 45-03501-0041 | STATE BREAKFAST INCENTIVE GRAN | -550 | * | -750 | -1,016 | 0 | 750 |
| 45-03501-0050 | INTEREST INCOME | 822 | * | -2,000 | 705 | 0 | 2,000 |
| 45-03501-0055 | REBATE INCOME | -894 | * | -2,400 | -920 | -1,500 | 900 |
| 45-03501-0060 | OTHER MISCELLANEOUS INCOME | -1,353 | * | -1,200 | 0 | -1,400 | -200 |
| TOTAL REVENUES | | -438,862 | | -442,147 | -255,253 | -412,500 | 29,647 |

CITY OF SALEM SCHOOLS
BUDGET REQUEST FOR FISCAL YEAR JULY 1, 2010 - JUNE 30, 2011

| DEPARTMENT | EXPENDITURES | | | | | | |
|--------------------|------------------------------|----------------|---|----------------|----------------|-------------------------------|-------------------|
| ACCOUNT CODE | DESCRIPTION | ACTUAL 2008-09 | | BUDGET 2009-10 | ACTUAL 2009-10 | SUPERINTENDENT 2010-11 BUDGET | INCREASE/DECREASE |
| 46-03502-1010 | COMPENSATION CAFETERIA STAFF | 112,350 | * | 123,732 | 57,628 | 115,097 | -8,635 |
| 46-03502-1017 | COMPENSATION - SUB CAFETERIA | 4,436 | * | 3,200 | 1,632 | 3,500 | 300 |
| 46-03502-1025 | EARLY RETIREES | 0 | * | 0 | 0 | 0 | 0 |
| 46-03502-1041 | COMPENSATION - OVERTIME | 2,625 | * | 2,750 | 1,530 | 2,750 | 0 |
| 46-03502-2002 | BENEFITS--FICA | 6,176 | * | 9,921 | 2,864 | 9,283 | -638 |
| 46-03502-2004 | BENEFITS--VRS-PENSION | 10,717 | * | 10,908 | 6,486 | 10,408 | -500 |
| 46-03502-2006 | BENEFITS--VRS-LIFE | 1,282 | * | 733 | 581 | 675 | -58 |
| 46-03502-2010 | BENEFITS--HEALTH INS | 33,980 | * | 36,082 | 17,786 | 38,992 | 2,910 |
| 46-03502-3003 | MAINT. OF CASH REGISTERS | 2,039 | * | 2,000 | 2,238 | 2,400 | 400 |
| 46-03502-3006 | DIETITIAN SERVICES | 375 | * | 375 | 250 | 375 | 0 |
| 46-03502-4500 | REPAIR/REPLACEMENT OF EQUIP | 8,066 | * | 9,664 | 15,856 | 3,000 | -6,664 |
| 46-03502-4505 | STORAGE OF COMMODITIES | 1,765 | * | 2,250 | 448 | 2,000 | -250 |
| 46-03502-5400 | COST OF FOOD | 242,782 | * | 210,000 | 111,698 | 204,859 | -5,141 |
| 46-03502-5454 | UNIFORM | 1,500 | * | 1,625 | 1,500 | 1,500 | -125 |
| 46-03502-5899 | MISCELLANEOUS SUPPLIES | 16,525 | * | 18,000 | 8,892 | 17,000 | -1,000 |
| 46-03502-9006 | NEW/REPLACEMENT EQUIPMENT | 0 | * | 13,897 | 13,897 | 0 | -13,897 |
| TOTAL EXPENDITURES | | 444,618 | | 445,137 | 243,286 | 411,839 | -33,298 |

CITY OF SALEM SCHOOLS
 BUDGET REQUEST FOR FISCAL YEAR JULY 1, 2010 - JUNE 30, 2011

| DEPARTMENT | REVENUES | | | | | | |
|----------------|--------------------------------|----------------|---|----------------|----------------|-------------------------------|-------------------|
| ACCOUNT CODE | DESCRIPTION | ACTUAL 2008-09 | | BUDGET 2009-10 | ACTUAL 2009-10 | SUPERINTENDENT 2010-11 BUDGET | INCREASE/DECREASE |
| 45-04001-0010 | BEGINNING BALANCE JULY 1 | 0 | * | 0 | 0 | 0 | 0 |
| 45-04001-0020 | SALE OF LUNCHES | -101,531 | * | -106,500 | -55,245 | -102,000 | 4,500 |
| 45-04001-0030 | FEDERAL AID - FOOD SERVICE | -112,634 | * | -96,000 | -63,760 | -101,000 | -5,000 |
| 45-04001-0040 | STATE AID - FOOD SERVICE | -2,820 | * | -3,300 | -2,759 | -2,900 | 400 |
| 45-04001-0041 | STATE BREAKFAST INCENTIVE GRAN | -550 | * | -375 | -508 | 0 | 375 |
| 45-04001-0050 | INTEREST INCOME | 263 | * | -500 | 228 | 0 | 500 |
| 45-04001-0055 | REBATE INCOME | -522 | * | -1,100 | -476 | -750 | 350 |
| 45-04001-0060 | OTHER MISCELLANEOUS INCOME | -241 | * | -300 | 0 | -300 | 0 |
| TOTAL REVENUES | | -218,035 | | -208,075 | -122,520 | -206,950 | 1,125 |

CITY OF SALEM SCHOOLS
BUDGET REQUEST FOR FISCAL YEAR JULY 1, 2010 - JUNE 30, 2011

| DEPARTMENT | EXPENDITURES | | | | | | |
|---------------|------------------------------|----------------|---|----------------|----------------|-------------------------------|-------------------|
| ACCOUNT CODE | DESCRIPTION | ACTUAL 2008-09 | | BUDGET 2009-10 | ACTUAL 2009-10 | SUPERINTENDENT 2010-11 BUDGET | INCREASE/DECREASE |
| 46-04002-1010 | COMPENSATION CAFETERIA STAFF | 57,304 | * | 58,737 | 27,922 | 57,304 | -1,433 |
| 46-04002-1017 | COMPENSATION - SUB CAFETERIA | 674 | * | 1,500 | 1,259 | 1,200 | -300 |
| 46-04002-1025 | EARLY RETIREES | 0 | * | 0 | 0 | 0 | 0 |
| 46-04002-1026 | TERMINATION PAY | 0 | * | 0 | 0 | 0 | 0 |
| 46-04002-1041 | COMPENSATION - OVERTIME | 1,188 | * | 1,400 | 1,485 | 1,400 | 0 |
| 46-04002-2002 | BENEFITS--FICA | 3,682 | * | 4,715 | 1,923 | 4,583 | -132 |
| 46-04002-2004 | BENEFITS--VRS-PENSION | 5,110 | * | 6,088 | 2,978 | 5,668 | -420 |
| 46-04002-2006 | BENEFITS--VRS-LIFE | 610 | * | 409 | 266 | 367 | -42 |
| 46-04002-2010 | BENEFITS--HEALTH INS | 11,216 | * | 12,659 | 5,872 | 13,224 | 565 |
| 46-04002-3003 | MAINT. OF CASH REGISTERS | 1,719 | * | 1,700 | 1,902 | 2,000 | 300 |
| 46-04002-3006 | DIETITIAN SERVICES | 375 | * | 375 | 250 | 375 | 0 |
| 46-04002-4500 | REPAIR/REPLACEMENT OF EQUIP | 6,137 | * | 7,000 | 4,109 | 6,000 | -1,000 |
| 46-04002-4505 | STORAGE OF COMMODITIES | 1,181 | * | 1,000 | 540 | 1,200 | 200 |
| 46-04002-5400 | COST OF FOOD | 103,542 | * | 97,000 | 60,264 | 94,000 | -3,000 |
| 46-04002-5454 | UNIFORM | 500 | * | 500 | 500 | 500 | 0 |
| 46-04002-5899 | MISCELLANEOUS SUPPLIES | 10,713 | * | 9,500 | 7,430 | 10,500 | 1,000 |

CITY OF SALEM SCHOOLS
 BUDGET REQUEST FOR FISCAL YEAR JULY 1, 2010 - JUNE 30, 2011

| DEPARTMENT | EXPENDITURES | | | | | | | |
|--------------------|---------------------------|-------------------|---|-------------------|-------------------|----------------------------------|---|-----------------------|
| ACCOUNT CODE | DESCRIPTION | ACTUAL 2008-09 | | BUDGET 2009-10 | ACTUAL 2009-10 | SUPERINTENDENT 2010-11 BUDGET | | INCREASE/ DECREASE |
| 46-04002-9006 | NEW/REPLACEMENT EQUIPMENT | 1,676 | * | 0 | 0 | 0 | * | 0 |
| 46-04002-9010 | SOFTWARE | 0 | * | 0 | 0 | 0 | * | 0 |
| TOTAL EXPENDITURES | | 205,627 | | 202,583 | 116,700 | 198,321 | * | -4,262 |

CITY OF SALEM SCHOOLS
 BUDGET REQUEST FOR FISCAL YEAR JULY 1, 2010 - JUNE 30, 2011

| DEPARTMENT | REVENUES | | | | | | |
|----------------|--------------------------------|----------------|---|----------------|----------------|-------------------------------|-------------------|
| ACCOUNT CODE | DESCRIPTION | ACTUAL 2008-09 | | BUDGET 2009-10 | ACTUAL 2009-10 | SUPERINTENDENT 2010-11 BUDGET | INCREASE/DECREASE |
| 45-04201-0010 | BEGINNING BALANCE JULY 1 | 0 | * | 0 | 0 | 0 | 0 |
| 45-04201-0020 | SALE OF LUNCHES | -101,132 | * | -103,150 | -58,679 | -105,000 | -1,850 |
| 45-04201-0030 | FEDERAL AID - FOOD SERVICE | -57,139 | * | -45,000 | -29,323 | -47,000 | -2,000 |
| 45-04201-0040 | STATE AID - FOOD SERVICE | -2,820 | * | -2,900 | -2,759 | -2,900 | 0 |
| 45-04201-0041 | STATE BREAKFAST INCENTIVE GRAN | -550 | * | -375 | -508 | 0 | 375 |
| 45-04201-0050 | INTEREST INCOME | 263 | * | -500 | 248 | 0 | 500 |
| 45-04201-0055 | REBATE INCOME | -561 | * | -1,100 | -313 | -750 | 350 |
| 45-04201-0060 | OTHER MISCELLANEOUS INCOME | -80 | * | -100 | 0 | -100 | 0 |
| TOTAL REVENUES | | -162,019 | | -153,125 | -91,334 | -155,750 | -2,625 |

CITY OF SALEM SCHOOLS
BUDGET REQUEST FOR FISCAL YEAR JULY 1, 2010 - JUNE 30, 2011

| DEPARTMENT | EXPENDITURES | | | | | | |
|---------------|------------------------------|----------------|---|----------------|----------------|-------------------------------|-------------------|
| ACCOUNT CODE | DESCRIPTION | ACTUAL 2008-09 | | BUDGET 2009-10 | ACTUAL 2009-10 | SUPERINTENDENT 2010-11 BUDGET | INCREASE/DECREASE |
| 46-04202-1010 | COMPENSATION CAFETERIA STAFF | 57,738 | * | 59,181 | 26,152 | 51,327 | -7,854 |
| 46-04202-1017 | COMPENSATION - SUB CAFETERIA | 485 | * | 750 | 206 | 750 | 0 |
| 46-04202-1025 | EARLY RETIREES | 0 | * | 0 | 0 | 0 | 0 |
| 46-04202-1026 | TERMINATION PAY | 4,540 | * | 0 | 0 | 0 | 0 |
| 46-04202-1041 | COMPENSATION - OVERTIME | 1,890 | * | 1,700 | 896 | 1,700 | 0 |
| 46-04202-2002 | BENEFITS--FICA | 3,410 | * | 4,715 | 1,540 | 4,114 | -601 |
| 46-04202-2004 | BENEFITS--VRS-PENSION | 5,258 | * | 6,210 | 2,812 | 5,433 | -777 |
| 46-04202-2006 | BENEFITS--VRS-LIFE | 653 | * | 418 | 254 | 352 | -66 |
| 46-04202-2010 | BENEFITS--HEALTH INS | 18,287 | * | 20,098 | 6,547 | 14,351 | -5,747 |
| 46-04202-3003 | MAINT. OF CASH REGISTERS | 1,719 | * | 1,800 | 1,902 | 2,000 | 200 |
| 46-04202-3006 | DIETITIAN SERVICES | 375 | * | 375 | 250 | 375 | 0 |
| 46-04202-4500 | REPAIR/REPLACEMENT OF EQUIP | 2,096 | * | 4,300 | 2,014 | 2,500 | -1,800 |
| 46-04202-4505 | STORAGE OF COMMODITIES | 927 | * | 800 | 310 | 1,000 | 200 |
| 46-04202-5400 | COST OF FOOD | 85,289 | * | 72,000 | 44,437 | 72,000 | 0 |
| 46-04202-5454 | UNIFORM | 500 | * | 500 | 625 | 500 | 0 |
| 46-04202-5899 | MISCELLANEOUS SUPPLIES | 5,849 | * | 7,000 | 5,104 | 6,500 | -500 |

CITY OF SALEM SCHOOLS
 BUDGET REQUEST FOR FISCAL YEAR JULY 1, 2010 - JUNE 30, 2011

| DEPARTMENT | EXPENDITURES | | | | | | | |
|--------------------|---------------------------|-------------------|---|-------------------|-------------------|---|----------------------------------|-----------------------|
| ACCOUNT CODE | DESCRIPTION | ACTUAL 2008-09 | | BUDGET 2009-10 | ACTUAL 2009-10 | | SUPERINTENDENT 2010-11 BUDGET | INCREASE/ DECREASE |
| 46-04202-9006 | NEW/REPLACEMENT EQUIPMENT | 0 | * | 2,000 | 0 | * | 0 | -2,000 |
| 46-04202-9010 | SOFTWARE | 0 | * | 0 | 0 | * | 0 | 0 |
| TOTAL EXPENDITURES | | 189,016 | | 181,847 | 93,049 | * | 162,902 | -18,945 |

CITY OF SALEM SCHOOLS
BUDGET REQUEST FOR FISCAL YEAR JULY 1, 2010 - JUNE 30, 2011

| DEPARTMENT | REVENUES | | | | | | |
|----------------|--------------------------------|----------------|---|----------------|----------------|-------------------------------|-------------------|
| ACCOUNT CODE | DESCRIPTION | ACTUAL 2008-09 | | BUDGET 2009-10 | ACTUAL 2009-10 | SUPERINTENDENT 2010-11 BUDGET | INCREASE/DECREASE |
| 45-04401-0010 | BEGINNING BALANCE JULY 1 | 0 | * | -7,749 | -7,749 | 0 | 7,749 |
| 45-04401-0020 | SALE OF LUNCHES | -112,232 | * | -115,850 | -63,317 | -110,000 | 5,850 |
| 45-04401-0030 | FEDERAL AID - FOOD SERVICE | -66,189 | * | -56,000 | -40,444 | -57,000 | -1,000 |
| 45-04401-0040 | STATE AID - FOOD SERVICE | -2,820 | * | -2,900 | -2,759 | -2,900 | 0 |
| 45-04401-0041 | STATE BREAKFAST INCENTIVE GRAN | -550 | * | -375 | -508 | 0 | 375 |
| 45-04401-0050 | INTEREST INCOME | 296 | * | -500 | 243 | 0 | 500 |
| 45-04401-0055 | REBATE INCOME | -563 | * | -1,200 | -329 | -750 | 450 |
| 45-04401-0060 | OTHER MISCELLANEOUS INCOME | -1,233 | * | -200 | 0 | -750 | -550 |
| TOTAL REVENUES | | -183,291 | | -184,774 | -114,863 | -171,400 | 13,374 |

CITY OF SALEM SCHOOLS
BUDGET REQUEST FOR FISCAL YEAR JULY 1, 2010 - JUNE 30, 2011

| DEPARTMENT | EXPENDITURES | | | | | | |
|--------------------|------------------------------|----------------|---|----------------|----------------|-------------------------------|-------------------|
| ACCOUNT CODE | DESCRIPTION | ACTUAL 2008-09 | | BUDGET 2009-10 | ACTUAL 2009-10 | SUPERINTENDENT 2010-11 BUDGET | INCREASE/DECREASE |
| 46-04402-1010 | COMPENSATION CAFETERIA STAFF | 62,214 | * | 64,206 | 26,654 | 53,864 | -10,342 |
| 46-04402-1017 | COMPENSATION - SUB CAFETERIA | 0 | * | 1,000 | 2,194 | 1,000 | 0 |
| 46-04402-1041 | COMPENSATION - OVERTIME | 2,687 | * | 2,000 | 1,514 | 2,000 | 0 |
| 46-04402-2002 | BENEFITS--FICA | 3,681 | * | 5,141 | 1,663 | 4,350 | -791 |
| 46-04402-2004 | BENEFITS--VRS PENSION | 5,585 | * | 7,544 | 2,954 | 6,566 | -978 |
| 46-04402-2006 | BENEFITS--VRS-LIFE | 674 | * | 507 | 266 | 426 | -81 |
| 46-04402-2010 | BENEFITS--HEALTH INS | 24,151 | * | 18,989 | 14,020 | 19,836 | 847 |
| 46-04402-3003 | MAINT. OF CASH REGISTERS | 1,719 | * | 1,700 | 1,902 | 2,000 | 300 |
| 46-04402-3006 | DIETITIAN SERVICES | 250 | * | 375 | 250 | 375 | 0 |
| 46-04402-4500 | REPAIR/REPLACEMENT OF EQUIP | 8,545 | * | 4,000 | 2,268 | 6,000 | 2,000 |
| 46-04402-4505 | STORAGE OF COMMODITIES | 940 | * | 900 | 418 | 950 | 50 |
| 46-04402-5400 | COST OF FOOD | 78,966 | * | 70,000 | 46,677 | 70,000 | 0 |
| 46-04402-5454 | UNIFORM | 500 | * | 500 | 625 | 500 | 0 |
| 46-04402-5899 | MISCELLANEOUS SUPPLIES | 6,136 | * | 7,000 | 5,053 | 6,500 | -500 |
| 46-04402-9006 | NEW/REPLACEMENT EQUIPMENT | 0 | * | 20,535 | 5,355 | 0 | -20,535 |
| 46-04402-9010 | SOFTWARE | 0 | * | 0 | 0 | 0 | 0 |
| TOTAL EXPENDITURES | | 196,048 | | 204,397 | 111,813 | 174,367 | -30,030 |

CITY OF SALEM SCHOOLS
 BUDGET REQUEST FOR FISCAL YEAR JULY 1, 2010 - JUNE 30, 2011

| DEPARTMENT | REVENUES | | | | | | |
|----------------|--------------------------------|----------------|---|----------------|----------------|-------------------------------|-------------------|
| ACCOUNT CODE | DESCRIPTION | ACTUAL 2008-09 | | BUDGET 2009-10 | ACTUAL 2009-10 | SUPERINTENDENT 2010-11 BUDGET | INCREASE/DECREASE |
| 45-04601-0010 | BEGINNING BALANCE JULY 1 | 0 | * | 0 | 0 | 0 | 0 |
| 45-04601-0020 | SALE OF LUNCHES | -79,099 | * | -84,800 | -44,150 | -80,000 | 4,800 |
| 45-04601-0030 | FEDERAL AID - FOOD SERVICE | -103,024 | * | -85,000 | -60,103 | -94,000 | -9,000 |
| 45-04601-0040 | STATE AID - FOOD SERVICE | -2,823 | * | -2,800 | -2,759 | -2,900 | -100 |
| 45-04601-0041 | STATE BREAKFAST INCENTIVE GRAN | -550 | * | -375 | -508 | 0 | 375 |
| 45-04601-0050 | INTEREST INCOME | 329 | * | -750 | 254 | 0 | 750 |
| 45-04601-0055 | REBATE INCOME | -452 | * | -1,100 | -331 | -750 | 350 |
| 45-04601-0060 | OTHER MISCELLANEOUS INCOME | -90 | * | -300 | 0 | -150 | 150 |
| TOTAL REVENUES | | -185,709 | | -175,125 | -107,597 | -177,800 | -2,675 |

CITY OF SALEM SCHOOLS
BUDGET REQUEST FOR FISCAL YEAR JULY 1, 2010 - JUNE 30, 2011

| DEPARTMENT | EXPENDITURES | | | | | | |
|--------------------|------------------------------|----------------|---|----------------|----------------|-------------------------------|-------------------|
| ACCOUNT CODE | DESCRIPTION | ACTUAL 2008-09 | | BUDGET 2009-10 | ACTUAL 2009-10 | SUPERINTENDENT 2010-11 BUDGET | INCREASE/DECREASE |
| 46-04602-1010 | COMPENSATION CAFETERIA STAFF | 63,467 | * | 53,822 | 30,338 | 60,676 | 6,854 |
| 46-04602-1017 | COMPENSATION - SUB CAFETERIA | 0 | * | 1,000 | 43 | 500 | -500 |
| 46-04602-1041 | COMPENSATION - OVERTIME | 1,432 | * | 2,000 | 534 | 1,500 | -500 |
| 46-04602-2002 | BENEFITS--FICA | 3,034 | * | 4,117 | 1,608 | 4,795 | 678 |
| 46-04602-2004 | BENEFITS--VRS-PENSION | 5,664 | * | 5,680 | 3,246 | 6,779 | 1,099 |
| 46-04602-2006 | BENEFITS--VRS-LIFE | 685 | * | 382 | 293 | 439 | 57 |
| 46-04602-2010 | BENEFITS--HEALTH INS | 24,023 | * | 26,428 | 9,563 | 20,963 | -5,465 |
| 46-04602-3003 | MAINT. OF CASH REGISTERS | 1,719 | * | 1,700 | 1,902 | 2,000 | 300 |
| 46-04602-3006 | DIETITIAN SERVICES | 250 | * | 375 | 0 | 375 | 0 |
| 46-04602-4500 | REPAIR/REPLACEMENT OF EQUIP | 1,607 | * | 4,000 | 190 | 2,000 | -2,000 |
| 46-04602-4505 | STORAGE OF COMMODITIES | 996 | * | 1,000 | 491 | 1,000 | 0 |
| 46-04602-5400 | COST OF FOOD | 89,753 | * | 75,000 | 49,745 | 85,000 | 10,000 |
| 46-04602-5454 | UNIFORM | 625 | * | 625 | 625 | 625 | 0 |
| 46-04602-5899 | MISCELLANEOUS SUPPLIES | 8,161 | * | 10,000 | 6,279 | 10,000 | 0 |
| 46-04602-9006 | NEW/REPLACEMENT EQUIPMENT | 0 | * | 2,300 | 0 | 0 | -2,300 |
| 46-04602-9010 | SOFTWARE | 0 | * | 0 | 0 | 0 | 0 |
| TOTAL EXPENDITURES | | 201,416 | | 188,429 | 104,857 | 196,652 | 8,223 |