

SALEM HIGH SCHOOL

CITY OF SALEM SCHOOLS  
BUDGET REQUEST FOR FISCAL YEAR JULY 1, 2009 - JUNE 30, 2010

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DEPARTMENT	REVENUES						
ACCOUNT CODE	DESCRIPTION	ACTUAL 2007-08		BUDGET 2008-09	ACTUAL 2008-09	SUPERINTENDENT 2009-10 BUDGET	INCREASE/ DECREASE
45-03201-0010	BEGINNING BALANCE JULY 1	0	*	0	0	0	0
45-03201-0020	SALE OF LUNCHES	-355,441	*	-410,000	-323,079	-388,300	21,700
45-03201-0030	FEDERAL AID - FOOD SERVICES	-139,465	*	-103,000	-92,264	-110,000	-7,000
45-03201-0040	STATE AID - FOOD SERVICES	-6,059	*	-6,500	-5,640	-6,300	200
45-03201-0041	STATE BREAKFAST INVENTIVE GRAN	-837	*	0	-550	-750	-750
45-03201-0050	INTEREST INCOME	-3,953	*	-6,000	992	-2,000	4,000
45-03201-0055	REBATE INCOME	-1,970	*	-2,000	-882	-2,000	0
45-03201-0060	SPECIAL EVENTS	-21,007	*	-22,000	-95	-22,000	0
TOTAL REVENUES		-528,732		-549,500	-421,518	-531,350	18,150

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DEPARTMENT	EXPENDITURES						
ACCOUNT CODE	DESCRIPTION	ACTUAL 2007-08		BUDGET 2008-09	ACTUAL 2008-09	SUPERINTENDENT 2009-10 BUDGET	INCREASE/DECREASE
46-03202-1010	COMPENSATION CAFETERIA STAFF	151,782	*	157,439	97,681	150,895	-6,544
46-03202-1017	COMPENSATION - SUB CAFETERIA	1,618	*	3,500	1,139	3,000	-500
46-03202-1025	EARLY RETIREES	0	*	0	0	0	0
46-03202-1041	COMPENSATION - OVERTIME	1,113	*	3,000	1,248	2,000	-1,000
46-03202-2002	BENEFITS--FICA	8,733	*	12,541	5,854	11,926	-615
46-03202-2004	BENEFITS--VRS-PENSION	10,048	*	14,498	10,568	13,615	-883
46-03202-2006	BENEFITS--VRS-LIFE	1,206	*	1,098	1,267	915	-183
46-03202-2010	BENEFITS--HEALTH INS.	37,545	*	46,721	25,767	41,782	-4,939
46-03202-3003	MAINT. OF CASH REGISTERS	2,029	*	2,200	2,199	2,200	0
46-03202-3006	DIETITIAN SERVICES	375	*	375	375	375	0
46-03202-4500	REPAIR/REPLACEMENT OF EQUIP	4,122	*	7,000	4,431	5,000	-2,000
46-03202-4505	STORAGE OF COMMODITIES	3,092	*	2,250	2,081	2,800	550
46-03202-5400	COST OF FOOD	277,330	*	239,343	225,383	239,820	477
46-03202-5405	COSTS-SPECIAL EVENTS	1,710	*	3,500	1,937	2,500	-1,000
46-03202-5454	UNIFORM	1,300	*	1,625	1,500	1,625	0
46-03202-5899	MISCELLANEOUS SUPPLIES	20,137	*	24,000	20,362	22,000	-2,000

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ACCOUNT CODE	DESCRIPTION	ACTUAL 2007-08		BUDGET 2008-09		ACTUAL 2008-09	SUPERINTENDENT 2009-10 BUDGET	INCREASE/ DECREASE	
46-03202-9010	POINT OF SALE SYSTEM	0	*	0		0	0	0	
TOTAL EXPENDITURES		522,140		519,090		401,792	*	500,453	-18,637
ANDREW LEWIS MIDDLE SCHOOL									

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DEPARTMENT REVENUES								
ACCOUNT CODE	DESCRIPTION	ACTUAL 2007-08		BUDGET 2008-09	ACTUAL 2008-09	SUPERINTENDENT 2009-10 BUDGET	INCREASE/DECREASE	
45-03501-0010	BEGINNING BALANCE JULY 1	0	*	0	0	0	0	
45-03501-0020	SALE OF LUNCHESES	-267,668	*	-320,000	-232,496	-295,400	24,600	
45-03501-0030	FEDERAL AID - FOOD SERVICES	-137,080	*	-115,000	-103,653	-120,000	-5,000	
45-03501-0040	STATE AID FOOD SERVICES	-6,192	*	-7,500	-5,640	-6,500	1,000	
45-03501-0041	STATE BREAKFAST INCENTIVE GRAN	-837	*	0	-550	-750	-750	
45-03501-0050	INTEREST INCOME	-2,466	*	-3,700	615	-2,000	1,700	
45-03501-0055	REBATE INCOME	-2,956	*	-1,700	-789	-2,400	-700	
45-03501-0060	OTHER MISCELLANEOUS INCOME	-1,247	*	-500	-196	-1,200	-700	
TOTAL REVENUES		-418,446		-448,400	-342,709	-428,250	20,150	

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DEPARTMENT	EXPENDITURES						
ACCOUNT CODE	DESCRIPTION	ACTUAL 2007-08		BUDGET 2008-09	ACTUAL 2008-09	SUPERINTENDENT 2009-10 BUDGET	INCREASE/DECREASE
46-03502-1010	COMPENSATION CAFETERIA STAFF	114,502	*	121,751	76,234	123,732	1,981
46-03502-1017	COMPENSATION - SUB CAFETERIA	2,765	*	3,500	3,320	3,200	-300
46-03502-1025	EARLY RETIREES	0	*	0	0	0	0
46-03502-1041	COMPENSATION - OVERTIME	2,691	*	2,750	1,778	2,750	0
46-03502-2002	BENEFITS--FICA	6,292	*	9,792	4,315	9,921	129
46-03502-2004	BENEFITS--VRS-PENSION	8,124	*	9,397	8,533	10,908	1,511
46-03502-2006	BENEFITS--VRS-LIFE	974	*	712	1,021	733	21
46-03502-2010	BENEFITS--HEALTH INS	33,666	*	36,751	22,619	36,082	-669
46-03502-3003	MAINT. OF CASH REGISTERS	1,884	*	2,000	2,039	2,000	0
46-03502-3006	DIETITIAN SERVICES	375	*	375	375	375	0
46-03502-4500	REPAIR/REPLACEMENT OF EQUIP	3,298	*	3,000	5,800	3,000	0
46-03502-4505	STORAGE OF COMMODITIES	2,677	*	2,000	1,498	2,250	250
46-03502-5400	COST OF FOOD	226,617	*	216,575	194,287	210,000	-6,575
46-03502-5454	UNIFORM	1,500	*	1,625	1,500	1,625	0
46-03502-5899	MISCELLANEOUS SUPPLIES	16,677	*	18,000	15,409	18,000	0
46-03502-9006	NEW/REPLACEMENT EQUIPMENT	0	*	12,500	0	0	-12,500
TOTAL EXPENDITURES		422,042		440,728	338,728	424,576	-16,152
G. W. CARVER ELEMENTARY							

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DEPARTMENT REVENUES								
ACCOUNT CODE	DESCRIPTION	ACTUAL 2007-08		BUDGET 2008-09	ACTUAL 2008-09	SUPERINTENDENT 2009-10 BUDGET	INCREASE/DECREASE	
45-04001-0010	BEGINNING BALANCE JULY 1	0	*	0	0	0	0	
45-04001-0020	SALE OF LUNCHESES	-100,062	*	-115,000	-85,089	-106,500	8,500	
45-04001-0030	FEDERAL AID - FOOD SERVICE	-108,459	*	-86,000	-81,406	-96,000	-10,000	
45-04001-0040	STATE AID - FOOD SERVICE	-3,011	*	-3,500	-2,820	-3,300	200	
45-04001-0041	STATE BREAKFAST INCENTIVE GRAN	-492	*	0	-550	-375	-375	
45-04001-0050	INTEREST INCOME	-780	*	-1,200	197	-500	700	
45-04001-0055	REBATE INCOME	-1,170	*	-1,100	-458	-1,100	0	
45-04001-0060	OTHER MISCELLANEOUS INCOME	-256	*	-300	-151	-300	0	
TOTAL REVENUES		-214,230		-207,100	-170,277	-208,075	-975	

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DEPARTMENT	EXPENDITURES						
ACCOUNT CODE	DESCRIPTION	ACTUAL 2007-08		BUDGET 2008-09	ACTUAL 2008-09	SUPERINTENDENT 2009-10 BUDGET	INCREASE/DECREASE
46-04002-1010	COMPENSATION CAFETERIA STAFF	55,151	*	57,888	38,203	58,737	849
46-04002-1017	COMPENSATION - SUB CAFETERIA	1,423	*	1,500	386	1,500	0
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	1,751	*	1,250	988	1,400	150
46-04002-2002	BENEFITS--FICA	3,699	*	4,639	2,478	4,715	76
46-04002-2004	BENEFITS--VRS-PENSION	3,711	*	5,991	4,088	6,088	97
46-04002-2006	BENEFITS--VRS-LIFE	448	*	454	488	409	-45
46-04002-2010	BENEFITS--HEALTH INS	10,804	*	12,299	7,466	12,659	360
46-04002-3003	MAINT. OF CASH REGISTERS	1,594	*	1,700	1,719	1,700	0
46-04002-3006	DIETITIAN SERVICES	375	*	375	375	375	0
46-04002-4500	REPAIR/REPLACEMENT OF EQUIP	6,568	*	6,000	5,635	6,000	0
46-04002-4505	STORAGE OF COMMODITIES	1,219	*	800	1,121	1,000	200
46-04002-5400	COST OF FOOD	110,781	*	82,700	86,242	97,000	14,300
46-04002-5454	UNIFORM	400	*	500	500	500	0
46-04002-5899	MISCELLANEOUS SUPPLIES	11,339	*	9,500	10,985	9,500	0

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ACCOUNT CODE	DESCRIPTION	ACTUAL 2007-08		BUDGET 2008-09	ACTUAL 2008-09	SUPERINTENDENT 2009-10 BUDGET	INCREASE/DECREASE
46-04002-9006	NEW/REPLACEMENT EQUIPMENT	0	*	0	1,676	*	0
46-04002-9010	SOFTWARE	0	*	0	0	*	0
TOTAL EXPENDITURES		209,263		185,596	162,350	*	201,583
WEST SALEM ELEMENTARY							15,987

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DEPARTMENT REVENUES								
ACCOUNT CODE	DESCRIPTION	ACTUAL 2007-08		BUDGET 2008-09	ACTUAL 2008-09	SUPERINTENDENT 2009-10 BUDGET	INCREASE/DECREASE	
45-04201-0010	BEGINNING BALANCE JULY 1	0	*	0	0	0	0	
45-04201-0020	SALE OF LUNCHESES	-109,411	*	-120,000	-80,896	-103,150	16,850	
45-04201-0030	FEDERAL AID - FOOD SERVICE	-56,345	*	-46,000	-38,462	-45,000	1,000	
45-04201-0040	STATE AID - FOOD SERVICE	-2,625	*	-3,000	-2,820	-2,900	100	
45-04201-0041	STATE BREAKFAST INCENTIVE GRAN	-492	*	0	-550	-375	-375	
45-04201-0050	INTEREST INCOME	-780	*	-1,200	197	-500	700	
45-04201-0055	REBATE INCOME	-1,189	*	-900	-480	-1,100	-200	
45-04201-0060	OTHER MISCELLANEOUS INCOME	-99	*	-100	-50	-100	0	
TOTAL REVENUES		-170,941		-171,200	-123,061	-153,125	18,075	

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DEPARTMENT	EXPENDITURES						
ACCOUNT CODE	DESCRIPTION	ACTUAL 2007-08		BUDGET 2008-09	ACTUAL 2008-09	SUPERINTENDENT 2009-10 BUDGET	INCREASE/DECREASE
46-04202-1010	COMPENSATION CAFETERIA STAFF	64,177	*	65,265	39,315	59,181	-6,084
46-04202-1017	COMPENSATION - SUB CAFETERIA	1,056	*	1,000	403	750	-250
46-04202-1025	EARLY RETIREES	0	*	0	0	0	0
46-04202-1041	COMPENSATION - OVERTIME	1,543	*	1,700	1,624	1,700	0
46-04202-2002	BENEFITS--FICA	3,888	*	5,199	2,153	4,715	-484
46-04202-2004	BENEFITS--VRS-PENSION	4,288	*	6,946	4,207	6,210	-736
46-04202-2006	BENEFITS--VRS-LIFE	512	*	526	526	418	-108
46-04202-2010	BENEFITS--HEALTH INS	16,260	*	18,448	12,173	20,098	1,650
46-04202-3003	MAINT. OF CASH REGISTERS	1,594	*	1,800	1,719	1,800	0
46-04202-3006	DIETITIAN SERVICES	375	*	375	375	375	0
46-04202-4500	REPAIR/REPLACEMENT OF EQUIP	2,347	*	3,000	1,814	2,800	-200
46-04202-4505	STORAGE OF COMMODITIES	1,102	*	800	868	800	0
46-04202-5400	COST OF FOOD	87,826	*	75,300	69,279	72,000	-3,300
46-04202-5454	UNIFORM	400	*	500	500	500	0
46-04202-5899	MISCELLANEOUS SUPPLIES	5,083	*	7,000	6,103	7,000	0
46-04202-9006	NEW/REPLACEMENT EQUIPMENT	19,364	*	0	0	0	0



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DEPARTMENT REVENUES								
ACCOUNT CODE	DESCRIPTION	ACTUAL 2007-08		BUDGET 2008-09	ACTUAL 2008-09	SUPERINTENDENT 2009-10 BUDGET	INCREASE/DECREASE	
45-04401-0010	BEGINNING BALANCE JULY 1	0	*	0	0	0	0	
45-04401-0020	SALE OF LUNCHESES	-116,258	*	-125,000	-91,822	-115,850	9,150	
45-04401-0030	FEDERAL AID - FOOD SERVICE	-64,581	*	-51,000	-45,960	-56,000	-5,000	
45-04401-0040	STATE AID - FOOD SERVICE	-2,679	*	-2,800	-2,820	-2,900	-100	
45-04401-0041	STATE BREAKFAST INCENTIVE GRAN	-492	*	0	-550	-375	-375	
45-04401-0050	INTEREST INCOME	-789	*	-1,350	221	-500	850	
45-04401-0055	REBATE INCOME	-1,180	*	-1,100	-458	-1,200	-100	
45-04401-0060	OTHER MISCELLANEOUS INCOME	-140	*	-100	-80	-200	-100	
TOTAL REVENUES		-186,119		-181,350	-141,469	-177,025	4,325	

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ACCOUNT CODE	DESCRIPTION	ACTUAL 2007-08		BUDGET 2008-09	ACTUAL 2008-09	SUPERINTENDENT 2009-10 BUDGET	INCREASE/DECREASE
46-04402-1010	COMPENSATION CAFETERIA STAFF	60,440	*	63,002	41,654	64,206	1,204
46-04402-1017	COMPENSATION - SUB CAFETERIA	0	*	1,500	0	1,000	-500
46-04402-1041	COMPENSATION - OVERTIME	2,142	*	1,750	2,077	2,000	250
46-04402-2002	BENEFITS--FICA	3,651	*	5,068	2,504	5,141	73
46-04402-2004	BENEFITS--VRS PENSION	4,173	*	7,403	4,468	7,544	141
46-04402-2006	BENEFITS--VRS-LIFE	504	*	561	539	507	-54
46-04402-2010	BENEFITS--HEALTH INS	22,176	*	18,448	17,218	18,989	541
46-04402-3003	MAINT. OF CASH REGISTERS	1,594	*	1,700	1,719	1,700	0
46-04402-3006	DIETITIAN SERVICES	375	*	375	250	375	0
46-04402-4500	REPAIR/REPLACEMENT OF EQUIP	418	*	2,500	7,480	3,000	500
46-04402-4505	STORAGE OF COMMODITIES	1,225	*	750	881	900	150
46-04402-5400	COST OF FOOD	82,664	*	80,300	66,310	70,000	-10,300
46-04402-5454	UNIFORM	400	*	500	500	500	0
46-04402-5899	MISCELLANEOUS SUPPLIES	6,146	*	7,500	6,660	7,000	-500
46-04402-9006	NEW/REPLACEMENT EQUIPMENT	0	*	0	0	0	0
46-04402-9010	SOFTWARE	0	*	0	0	0	0
TOTAL EXPENDITURES		185,908		191,357	152,260	182,862	-8,495
EAST SALEM ELEMENTARY							

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DEPARTMENT REVENUES								
ACCOUNT CODE	DESCRIPTION	ACTUAL 2007-08		BUDGET 2008-09	ACTUAL 2008-09	SUPERINTENDENT 2009-10 BUDGET	INCREASE/DECREASE	
45-04601-0010	BEGINNING BALANCE JULY 1	0	*	0	0	0	0	
45-04601-0020	SALE OF LUNCHESES	-80,525	*	-85,000	-65,341	-84,800	200	
45-04601-0030	FEDERAL AID - FOOD SERVICE	-90,507	*	-65,000	-75,176	-85,000	-20,000	
45-04601-0040	STATE AID - FOOD SERVICE	-2,529	*	-3,000	-2,823	-2,800	200	
45-04601-0041	STATE BREAKFAST INCENTIVE GRAN	-492	*	0	-550	-375	-375	
45-04601-0050	INTEREST INCOME	-979	*	-1,600	246	-750	850	
45-04601-0055	REBATE INCOME	-1,086	*	-1,100	-347	-1,100	0	
45-04601-0060	OTHER MISCELLANEOUS INCOME	-240	*	-300	-60	-300	0	
TOTAL REVENUES		-176,358		-156,000	-144,051	-175,125	-19,125	

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DEPARTMENT	EXPENDITURES						
ACCOUNT CODE	DESCRIPTION	ACTUAL 2007-08		BUDGET 2008-09	ACTUAL 2008-09	SUPERINTENDENT 2009-10 BUDGET	INCREASE/DECREASE
46-04602-1010	COMPENSATION CAFETERIA STAFF	60,938	*	63,861	42,292	53,822	-10,039
46-04602-1017	COMPENSATION - SUB CAFETERIA	0	*	1,500	0	1,000	-500
46-04602-1041	COMPENSATION - OVERTIME	1,154	*	2,000	1,199	2,000	0
46-04602-2002	BENEFITS--FICA	3,143	*	5,153	2,058	4,117	-1,036
46-04602-2004	BENEFITS--VRS-PENSION	4,105	*	6,911	4,531	5,680	-1,231
46-04602-2006	BENEFITS--VRS-LIFE	496	*	523	548	382	-141
46-04602-2010	BENEFITS--HEALTH INS	22,398	*	24,597	15,984	26,428	1,831
46-04602-3003	MAINT. OF CASH REGISTERS	1,594	*	1,700	1,719	1,700	0
46-04602-3006	DIETITIAN SERVICES	375	*	375	250	375	0
46-04602-4500	REPAIR/REPLACEMENT OF EQUIP	1,337	*	3,000	1,582	3,000	0
46-04602-4505	STORAGE OF COMMODITIES	1,326	*	800	937	1,000	200
46-04602-5400	COST OF FOOD	91,791	*	80,375	72,434	75,000	-5,375
46-04602-5454	UNIFORM	500	*	625	625	625	0
46-04602-5899	MISCELLANEOUS SUPPLIES	9,777	*	10,000	8,370	10,000	0
46-04602-9006	NEW/REPLACEMENT EQUIPMENT	1,824	*	0	0	0	0
46-04602-9010	SOFTWARE	0	*	0	0	0	0
TOTAL EXPENDITURES		200,758		201,420	152,529	185,129	-16,291

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DEPARTMENT	EXPENDITURES					
ACCOUNT	DESCRIPTION	ACTUAL	BUDGET	ACTUAL	SUPERINTENDENT	INCREASE/
CODE		2007-08	2008-09	2008-09	2009-10 BUDGET	DECREASE
E						