	Cumberland County Schools Budget			
General Purpose School Fund				
Statement of Estimated Revenues				
For Fiscal Year Ending June 30, 2013				
Account	Description			
No.		**Audit**	**Budget**	**Proposed**
		2010-2011	**2011-2012**	**2012-13**
40000	LOCAL TAXES			
40100	County Property Taxes			
40110	Current Property Taxes	**8,021,816**	**7,632,020**	7,730,902
40120	Trustee's Collection Prior Year	**205,518**	**190,848**	205,000
40130	Circuit/Clerk & Master	**87,458**	**68,744**	70,000
40140	Interest & Penalty	**35,791**	**35,000**	35,000
40162	Payments un Lieu of Taxes - Utilities			
40200	COUNTY LOCAL OPTION TAXES			
40210	Local Option Sales Tax	**7,354,537**	**7,532,251**	7,954,000
40270	Business Tax	**5,466**	**5,000**	5,000
40280	Mineral Severance Tax			
40290	Other County Local OptionTaxes			
40300	STATUTORY LOCAL TAXES			
40340	Coal Severance Tax			
40350	Interstate Communications Taxes	**2,683**	**2,000**	2,500
	TOTAL LOCAL TAXES	**15,713,269**	**15,465,863**	**16,002,402**
43000	CHARGES FOR CURRENT			
	SERVICES			
	Employee Benefit Contributions			
43500	Education - Charges			
43512	Tuition - Other			
43517	Tuition - Other	**79,014**	**80,000**	100,000
43570	Receipts from Individual Schools	**122,617**	**65,000**	80,000
43990	Other Charges for Services			
	Criminal Background Fees			
	TOTAL CHARGES FOR			
	CURRENT SERVICES	**201,631**	**145,000**	**180,000**
44100	OTHER LOCAL REVENUES	**Audit**	**Budget**	**Budget**
	RECURRING ITEMS	**2010-2011**	**2011-2012**	**2012-13**
44120	Erate	**89,626**		
	Lease/Rentals			
44130	Sale of Materials/Supplies			
44145	Sale of Surplus Materials	**5,109**		
44160	Retires' Insurance Payments	**1,254**	**1,500**	1,500
44170	Miscellaneous Refunds	**113,870**	**45,000**	50,000

44500	NONRECURRING ITEMS			
44520	Insurance Recovery			
44530	Sale of Equipment			
44540	Sale of Property			
44550	Resale of Materials - T&I House			40,000
44560	Damages Recovered	**486**		
44570	Contributions & Gifts	**11,610**	**10,000**	10,000
44990	Other Local Revenues			
	TOTAL OTHER LOCAL REVENUES	**221,955**	**56,500**	**101,500**
		Audit	**Budget**	**Budget**
46000	STATE OF TENNESSEE	**2010-2011**	**2011-2012**	**2012-13**
46500	STATE EDUCATION FUNDS			
	On Behalf Contributions	**260,025**		
	Safe Schools			
46511	Basic Education Program	**25,684,198**	**28,370,000**	28,054,000
	BEP ARRA	**2,715,801**		
46515	Early Childhood Education	**1,078,095**	**1,075,098**	1,075,098
46550	Driver Education			
46590	Other State Education	**21,504**	**26,000**	
	Coordinated School Health	**100,000**	**115,000**	115,000
	Internet Connectivity	**22,487**	**20,000**	17,000
	Family Resource Centers	**33,300**	**33,300**	33,300
	Safe Schools	**35,400**	**34,500**	32,000
46610	Career Ladder Program	**312,357**	**310,000**	300,000
46612	Career Ladder-Extended Contract	**81,967**	**80,000**	80,000
46980	Other State Education			
46990	Other State Revenues	**140,584**	**120,000**	120,000
	TOTAL STATE OF TENNESSEE	**30,485,718**	**30,183,898**	**29,826,398**
47100	FEDERAL GOVERNMENT	**Audit**	**Budget**	**Budget**
47100	FEDERAL THROUGH STATE	**2010-2011**	**2011-2012**	**2012-13**
47120	Adult Basic Education			
47139	Other Vocational			
47143	Education of the Handicapped Act-IDEA	**57,256**		
47144	Education Edge			
47590	Other Federal through State	**48,640**		
47630	Public Law Katrina Relief Funds			
47990	Other Direct Federal Revenue	**64,710**		
	TOTAL FEDERAL GOVERNMENT	**170,606**		
49000	Estimated Other Sources			
49200	Note Proceeds			
49700	Insurance Recovery			
49800	Operating Transfers	**35,259**	**25,000**	25,000

	Total Other Sources	**35,259**	**25,000**	**25,000**
	TOTAL REVENUES AND OTHER			
	SOURCES	46,828,438	45,876,261	46,135,300

Cumberland County, Tennessee

General Purpose School Fund — For Fiscal year ending June 30, 2

Statement of Estimated Expenditures

Account No.	EXPENDITURES	Audit	Budget	Budget
71100	REGULAR INSTRUCTION	**2010-2011**	**2011-2012**	**2012-13**
116	Teachers	**14,067,917**	**15,050,000**	15,450,000
117	Career Ladder Program	**215,230**	**215,000**	215,000
127	Career Ladder Ext. Contracts-flow thru	**60,615**	**64,000**	64,000
128	Homebound Teacher	**36,261**	**37,450**	38,400
163	Educational Assistants	**821,204**	**817,000**	860,000
163LEAPS	Educational Assistants	**329**		
195	Certified Substitute Teachers	**35,649**	**40,000**	40,000
198	Non-Certified Substitutes	**219,951**	**200,000**	250,000
201	Social Security	**1,136,543**	**1,256,394**	1,294,181
204	State Retirement	**1,346,478**	**1,463,458**	1,482,361
206	Life Insurance	**29,498**	**32,100**	32,300
207	Medical Insurance	**3,658,448**	**3,443,584**	3,700,000
208	Dental Insurance	**144,505**	**132,600**	126,000
336	Maintenance & Repair Services	**28,881**	**40,000**	50,000
399	Other Contracted Services	**110,845**	**118,000**	215,500
429	Instructional Supplies	**394,697**	**371,000**	376,000
449	Textbooks	**248,481**	**200,000**	125,000
499	Other Supplies & Materials	**6,507**	**15,000**	51,000

524LEAPS	Staff Development	**9,749**		
535	Fee Waivers - Free/Red. Lunch Students	**10,000**	**10,000**	10,000
599	Other Charges -	**33,761**	**36,000**	500
722	Regular Instruction Equipment	**238,434**	**198,000**	275,000
790	Other Equipment	**3,220**	**150,000**	120,000
	TOTAL REGULAR INSTRUCTION	**22,857,203**	**23,889,586**	24,775,242
71150	ALTERNATIVE SCHOOLS	**Audit**	**Budget**	**Budget**
	PROGRAM	**2010-2011**	**2011-2012**	**2012-13**
116	Teachers	**179,752**	**224,750**	205,000
117	Career Ladder			
127	Extended Contract			
201	Social Security	**13,504**	**17,200**	15,683
204	State Retirement	**16,268**	**20,350**	18,204
206	Life Insurance	**375**	**480**	400
207	Medical Insurance	**29,384**	**33,800**	52,000
208	Dental Insurance	**1,206**	**1,830**	1,525
399	Other Contracted Services	**1,000**	**1,000**	1,000
	Copier Maint. Contract			
429	Instructional Supplies	**1,500**	**1,500**	1,500
499	Other Supplies and Materials	**1,500**	**1,500**	1,500
524	Staff Development			
535	Fee Waiver F& R Lunch Students			
790	Other Equipment	**1,000**	**1,000**	1,000
	TOTAL ALTERNATIVE SCHOOL	**245,489**	**303,410**	297,812
		Audit	**Budget**	**Budget**

71200	SPECIAL EDUCATION PROGRAM	**2010-2011**	**2011-2012**	**2012-13**
116	Teachers	**1,439,612**	**1,425,695**	1,501,960
117	Career Ladder Program	**24,100**	**30,000**	23,000
127	Career Ladder Extended Contracts	**-**	**8,000**	6,000
128	Homebound Teachers	**30,619**	**46,950**	37,246
163	Educational Assistants	**50,829**	**55,300**	105,831
171	Speech pathologists	**126,260**	**126,700**	111,442
189	Other Salaries & Wages			62,606
195	Certified Substitute Teachers	**56**	**5,000**	5,000
198	Non-Certified Substitutes	**2,048**	**15,000**	15,000
201	Social Security	**124,017**	**131,555**	142,909
204	State Retirement	**142,972**	**153,800**	166,326
206	Life Insurance	**2,246**	**3,780**	4,118
207	Medical Insurance	**377,249**	**379,260**	429,304
208	Dental Insurance	**13,269**	**13,420**	15,555
312	Contracts With Private Agencies	**5,000**		
336	Maintenance & Repair Services-	**-**	**1,720**	200
429	Instructional Supplies & Materials	**5,000**	**8,700**	8,700
	BEP money for teachers			
449	Textbooks			
499	Other Supplies & Materials	**500**	**885**	500
599	Other Charges	**500**	**885**	500
725	Special Education Equipment	**1,000**	**6,000**	6,000
	TOTAL SPECIAL EDUCATION	**2,345,277**	**2,412,650**	2,642,197
	PROGRAM			
		Audit	**Budget**	**Budget**
71300	VOCATIONAL EDUCATION	**2010-2011**	**2011-2012**	**2012-13**
116	Teachers	**1,529,016**	**1,608,188**	1,638,371
117	Career Ladder Program	**10,000**	**14,000**	8,000
127	Career Ladder Extended Contracts			
163	Educational Clerk	**14,208**	**14,650**	15,984
195	Certified Substitute Teachers	**336**	**1,050**	1,000
198	Non-certified Substitutes	**6,579**	**7,700**	7,000
201	Social Security	**116,928**	**127,188**	131,068
204	State Retirement	**139,948**	**149,833**	150,039

206	Life Insurance	**3,074**	**3,080**	3,240
207	Medical Insurance	**243,923**	**372,278**	356,700
208	Dental Insurance	**8,142**	**11,775**	12,684
336	Maintenance & Repair Services	**7,808**	**8,000**	10,000
	Equip.- sewing mach, camera, saws			
355	Travel	**9,415**	**11,500**	19,000
399	Other Contracted Services - TTC	**45,231**	**26,225**	48,000
429	Instructional Supplies & Materials	**29,477**	**32,500**	40,000
	BEP, Vocational Programs			
448	T & I Construction Materials-House	**65,000**	**69,325**	
449	Textbooks - Not incl. in 71100	**6,000**	**5,500**	6,000
499	Other Suppl. & Materials - Teachers	**1,878**	**2,000**	3,500
599	Other Charges	**15,557**	**26,000**	1,000
	Advisory Meetings, Student Trips			
706	Building Construction			75,000
730	Vocational Instruction Equipment	**14,000**	**24,000**	27,500
	Computers, Saws, Sewing Mach.			
	TOTAL VOCATIONAL			
	EDUCATION PROGRAM	**2,266,520**	**2,514,792**	2,554,086
72000	SUPPORT SERVICES			
		Audit	**Budget**	**Budget**
72110	ATTENDANCE	**2010-2011**	**2011-2012**	**2012-13**
105	Supervisor/Director	**85,205**	**87,000**	82,000
117	Career Ladder Program	**600**	**3,000**	1,000
127	Extended Contract	**0**	**2,000**	2,000
201	Social Security	**4,608**	**6,000**	4,100
204	State Retirement	**4,996**	**6,000**	4,750
206	Life Insurance	**150**	**80**	80
207	Medical Insurance	**9,738**	**6,000**	7,810
208	Dental Insurance	**302**	**302**	305
355	Travel	**500**	**1,500**	1,500
499	Other Supplies & Materials	**489**	**800**	1,600
	Printing - Attendance, Transfer Forms			

599	Other Charges	**396**	**800**	-
	Perfect Attendance Certificates and Plaques			
704	Attendance Equipment			
	TOTAL ATTENDANCE	**106,984**	**113,482**	105,145
		Audit	**Budget**	**Budget**
72120	HEALTH SERVICES	**2010-2011**	**2011-2012**	**2012-13**
131	Medical Personnel	**210,200**	**212,950**	230,000
169	Part time personnel	**9,513**	**10,000**	15,000
201	Social Security	**16,531**	**17,056**	18,743
204	Retirement	**14,043**	**19,865**	23,422
206	Life Insurance	**288**	**480**	480
207	Medical Insurance	**54,154**	**70,000**	72,500
208	Dental Insurance	**2,563**	**3,660**	3,660
355	Travel	**362**	**500**	500
399	Other Contracted Services	**2,802**	**3,000**	13,000
	CMC - medical waste disposal, hep. Shots,			
413	Medical Supplies - Gloves, Catheters	**969**	**1,000**	1,000
499	Other Suppl. & Materials - Office	**2,446**	**2,500**	2,500
524	Staff Development	**455**	**500**	500
599	Other Charges			
735	Health Equip.- Wheel Chairs, Cots	**1,500**	**1,500**	1,500
	TOTAL HEALTH SERVICES	**315,826**	**343,011**	382,805

		Audit	**Budget**	**Budget**
72130	OTHER STUDENT SUPPORT	**2010-2011**	**2011-2012**	**2012-13**
117	Career Ladder Program	**3,600**	**5,000**	5,000
123	Guidance Personnel	**600,467**	**660,000**	685,500
127	Career ladder Extended Contract			
201	Social Security	**44,636**	**50,873**	52,823
204	State Retirement	**55,436**	**60,183**	61,316
206	Life Insurance	**1,012**	**1,160**	1,200
207	Medical Insurance	**139,569**	**155,000**	183,800
208	Dental Insurance	**4,523**	**4,575**	4,600
322	Evaluation & Testing	**38,192**	**50,000**	50,000
	ACT,GED,Special Ed.			
355	Travel	**918**	**1,000**	1,200
499	Other Supplies & Materials	**515**		22,000
524	In-Service/Staff Development	**278**	**1,000**	1,200
599	Other Charges	**16,500**	**22,500**	500
	TOTAL OTHER STUDENT			
	SUPPORT	**905,646**	**1,011,291**	1,069,140

		Audit	**Budget**	**Budget**
72210	REGULAR INSTRUCTION	**2010-2011**	**2011-2012**	**2012-13**
	PROGRAM			
105	Supervisor/Director	**196,910**	**207,000**	212,000
117	Career Ladder Program	**21,000**	**23,000**	18,000
127	Career Ladder Extended Contracts	**340**	**12,000**	12,000
129	Librarians	**461,641**	**520,300**	533,000
138	Instr. Computer Personnel	**192,885**	**203,000**	210,000
161	Secretary	**34,570**	**35,607**	37,000
201	Social Security	**64,178**	**76,569**	78,183
204	State Retirement	**73,053**	**90,248**	92,433
206	Life Insurance	**1,199**	**1,560**	1,600
207	Medical Insurance	**156,037**	**165,000**	202,000
208	Dental Insurance	**6,131**	**6,500**	6,600
308	Consultants - Speakers	**-**	**2,500**	2,500
336	Maintenance & Repair Services			
355	Travel	**12,566**	**15,000**	15,000
432	Library Books/Media - All Schools	**88,536**	**112,500**	114,990
499	Other Supplies & Materials - Office			
524	Staff Development	**15,456**	**15,000**	15,000
599	Other Charges			
	TOTAL REGULAR INSTRUCTION	**1,324,502**	**1,485,784**	1,550,306

		Audit	**Budget**	**Budget**
72220	SPECIAL EDUCATION PROGRAM	**2010-2011**	**2011-2012**	**2012-13**
105	Supervisor/Director	**66,405**	**66,415**	67,313
117	Career Ladder Program	**4,000**	**4,000**	4,000
124	Psychological Personnel			92,551
127	Career Ladder Extended Contracts		**4,000**	1,000
161	Secretary(s)	**24,836**	**23,400**	31,646
162	Clerical Personnel	**23,200**	**24,900**	22,238
189	Other Salaries & Wages			
	1 Services Coordinator and Voc. Rehab. Counselor			
201	Social Security	**8,804**	**9,390**	16,964
204	State Retirement	**10,652**	**11,035**	19,993
206	Life Insurance	**147**	**180**	360
207	Medical Insurance	**18,148**	**23,540**	40,798
208	Dental Insurance	**905**	**915**	1,525
308	Consultants	**-**	**500**	500
	Attorney fees and consultations from outside personnel			
336	Maintenance & Repair Services	**1,082**	**1,200**	1,200
	Copier and Office Equipment Repair			
355	Travel - All SPED personnel	**1,200**	**1,400**	1,400
499	Other Supplies & Materials	**83**	**1,500**	1,500
	Protocols for psychologists, non-instr. Supplies			
524	In-Service/Staff Development			
599	Other Charges	**574**	**500**	500
790	Other Equipment	**500**	**500**	500
	TOTAL SPECIAL EDUCATION			
	PROGRAM	**160,536**	**173,375**	303,988
		Audit	**Budget**	**Budget**

72230	VOCATIONAL EDUCATION	**2010-2011**	**2011-2012**	**2012-13**
	PROGRAM			
105	Vocational Director	**63,141**	**63,733**	66,690
117	Career Ladder	**-**	**1,000**	1,000
162	Clerical Personnel	**36,807**	**36,807**	37,902
201	Social Security	7,311	**8,200**	8,412
204	State Retirement	8,473	**9,649**	10,022
206	Life Insurance	**111**	**120**	120
207	Medical Insurance	**11,200**	**11,838**	12,070
208	Dental Insurance	**603**	**606**	604
355	Travel - Teachers & Stud.,COOP	**6,981**	**7,000**	7,000
499	Other Supplies & Materials	**145**	**500**	500
	Administrative Office - Postage,Paper,etc.			
524	In-Service/Staff Development	**882**	**1,000**	1,000
599	Other Charges - Mtgs,Audit Team	**413**	**500**	500
	TOTAL VOCATIONAL PROGRAM	**136,067**	**140,953**	145,820
	Other Programs			
	On Behalf Payments to OPEB	**260,025**		
		Audit	**Budget**	**Budget**
72310	BOARD OF EDUCATION	**2010-2011**	**2011-2012**	**2012-13**
191	Board Fees - 9 Board Members	**28,800**	**29,000**	29,000
201	Social Security	**1,791**	**2,219**	2,219
204	State Retirement	**734**	**2,584**	2,772
206	Life Insurance			

207	Medical Insurance - Retirees	**244,286**	**250,000**	280,000
208	Dental Insurance	**931**	**1,500**	1,500
210	Unemployment Compensation	**70,405**	**120,610**	125,000
299	Other Fringe Benefits			
305	Audit Services - CPA	**10,000**	**10,000**	10,500
320	Dues & Memberships - TSBA	**11,568**	**4,525**	15,700
331	Legal Services - Attorney	**32,090**	**35,000**	35,000
355	Travel	**9,989**	**10,000**	12,000
399	Other Contracted Services	**14,235**	**9,000**	20,000
	Recorder			
499	Other Supplies & Materials	**757**	**1,160**	4,000
508	Premium on Corporate Surety Bonds	**350**	**350**	350
510	Trustee's Commission	**303,767**	**350,000**	350,000
513	Workman's Compensation	**185,916**	**201,689**	226,122
599	Other Charges	**1,888**	**1,500**	1,000
	TOTAL BOARD OF EDUCATION	**917,507**	**1,029,137**	1,115,163
		Audit	**Budget**	**Budget**
72320	OFFICE OF THE SUPERINTENDENT	**2010-2011**	**2011-2012**	**2012-13**
101	Director	**91,885**	**93,380**	95,500
117	Career Ladder - CEO	**1,000**	**1,000**	1,000
189	Other Salaries and Wages			8,500
201	Social Security	**6,997**	**7,220**	8,050
204	State Retirement	**8,406**	**8,541**	9,324
206	Life Insurance	75	**75**	80
207	Medical Insurance	**5,600**	**5,748**	6,035
208	Dental Insurance	302	**305**	305
320	Dues & Memberships	14,701	**15,000**	15,000
348	Postal Charges - Central Office	3,169	**3,500**	3,500
355	Travel	2,939	**3,500**	4,000
399	Other Contracted Services -	3,393	**7,000**	7,000
	Copier maintenance			

435	Office Supplies	5,056	**7,000**	7,000
	Paper, Etc.			
499	Other Supplies and Materials			4,000
533	TBI Fingerprinting	0	**250**	-
599	Other Charges	3,050	**4,000**	-
	Certificates, awards, plaques, etc.			
701	Administration Equipment	828	**2,000**	2,000
	Computers, printers, desks, file cabinets, etc.			
	TOTAL OFFICE OF			
	SUPERINTENDENT	**147,401**	**158,519**	171,294
		Audit	**Budget**	**Budget**
72410	OFFICE OF THE PRINCIPAL	**2010-2011**	**2011-2012**	**2012-13**
104	Principals	**791,953**	**750,000**	775,900
117	Career Ladder Program	**-**	**6,000**	6,000
127	Career Ladder Extended Contracts	**15,000**	**15,000**	15,000
139	Assistants	**719,744**	**120,000**	775,500
161	Secretaries	**445,077**	**361,350**	509,000
162	Clerical Personnel	**198,647**	**200,000**	209,000
201	Social Security	**167,633**	**110,646**	174,757
204	State Retirement	**196,605**	**130,109**	207,737
206	Life Insurance	**3,280**	**2,600**	2,600
207	Medical Insurance	**425,743**	**311,500**	470,000
208	Dental Insurance	**18,998**	**15,330**	21,000
	Seminars and related expenses			
355	Travel		**5,000**	5,000
499	Other supplies and materials			8,000
524	Staff Development		**6,000**	6,000
599	Other Charges	**6,263**	**8,000**	-
	Off.Supp., Comp.Forms, postage (50 cents per student)			
	TOTAL OFFICE OF THE			
	PRINCIPAL	**2,988,943**	**2,041,535**	3,185,494

		Audit	**Budget**	**Budget**
72610	OPERATION OF PLANT	**2010-2011**	**2011-2012**	**2012-13**
166	Custodial Personnel	**1,055,081**	**1,109,000**	1,360,000
189	Other Salaries and Wages	**4,214**	**10,000**	10,000
201	Social Security	**79,201**	**85,604**	104,805
204	State Retirement	**86,502**	**99,703**	130,972
206	Life Insurance	**2,052**	**2,160**	2,360
207	Medical Insurance	**270,000**	**300,874**	356,100
208	Dental Insurance	**15,078**	**17,080**	18,000
307	Communication - Phone - All Schools	**85,732**	**85,000**	85,000
328	Janitorial Services	**20,544**	**23,000**	25,000
347	Pest Control	**9,740**	**10,000**	12,000
351	Rentals			
359	Disposal	**24,206**	**37,000**	38,000
363	Landfill	**5,159**	**-**	
399	Other Contracted Services	**16,920**	**80,500**	82,500
410	Custodial Supplies	**119,993**	**130,000**	136,000
	Cleaner, Toilet paper, Shop towels			
415	Electricity	**1,620,957**	**1,500,000**	1,500,000
434	Natural Gas	**264,985**	**291,000**	300,000
451	Uniforms	**2,668**	**5,000**	2,000
454	Water & Sewer	**147,414**	**130,000**	138,000
502	Building & Contents Insurance	**232,905**	**266,447**	305,247
599	Other Charges	**867**	**1,500**	500
	School supplies, Weed eaters, Trash Cans			
699	Other Debt Service		**365,056**	364,400
720	Plant Operation Equipment	**9,990**	**10,000**	10,500
	Buffers, Scrubbers, Vacuum Cleaners			

	TOTAL OPERATION OF PLANT	**4,074,208**	**4,558,924**	4,981,384
		Audit	**Budget**	**Budget**
72620	MAINTENANCE OF PLANT	**2010-2011**	**2011-2012**	**2012-13**
105	Supervisor/Director	**44,810**	**45,706**	46,621
161	Secretary	**27,244**	**27,290**	29,900
167	Maintenance Personnel	**262,200**	**278,453**	341,200
169	Part-time Personnel	**10,868**	**17,000**	19,500
201	Social Security	**25,246**	**28,186**	33,447
204	State Retirement	**28,298**	**32,829**	41,798
206	Life Insurance	**396**	**560**	480
207	Medical Insurance	**57,291**	**68,964**	72,420
208	Dental Insurance	**3,317**	**3,650**	3,660
307	Communication (cell phones)			3,200
334	Maintenance Agreement (Septic)	**9,600**	**12,000**	12,000
335	Maintenance & Repair Services	**298,261**	**300,000**	250,000
	Blds- paint, flooring,			
	Fire Alarm & Intercom			
399	Other Contracted Services	**38,019**	**40,000**	40,000
418	Equipment & Machinery Parts	**24,138**	**25,000**	30,000
	Vehicle parts, vacuum & mower parts			
420	Lawn Care Supplies	**9,780**	**10,000**	15,000
459	Drainage and Septic materials	**13,726**	**15,000**	25,000
468	Chemicals	**1,999**	**2,000**	3,000
499	Other Supplies & Materials	**43,282**	**45,000**	65,000
	Light bulbs, lumber, ballasts, exit lights, clocks			
599	Other Charges	**9,112**	**12,000**	2,000
	In-service, rent trailers, boiler & elevator permits & inspections			
712	HVAC Equipment	**52,352**	**60,000**	100,000
717	Maintenance Equipment	**3,275**	**40,000**	30,000
	TOTAL MAINTENANCE OF			
	PLANT	**963,214**	**1,063,638**	1,164,227

		Audit	**Budget**	**Budget**
72710	TRANSPORTATION	**2010-2011**	**2011-2012**	**2012-13**
105	Supervisor/Director	**44,810**	**45,706**	46,621
142	Mechanics	**105,189**	**106,310**	112,000
187	Overtime		**1,200**	
146	Bus Drivers	**881,704**	**880,000**	890,000
162	Clerical Personnel	**27,533**	**27,533**	30,200
164	Bus Attendant	**15,391**	**23,800**	19,452
189	Other Salaries & Wages	**19,086**	**19,906**	21,200
201	Social Security	**81,952**	**84,491**	85,640
204	State Retirement	**90,636**	**98,407**	107,022
206	Life Insurance	**2,664**	**3,300**	3,320
207	Medical Insurance	**418,748**	**466,464**	500,905
208	Dental Insurance	**22,000**	**24,462**	25,315
307	Communications (cell phones)			1,200
313	Contracts with Parents	**-**	**1,000**	1,000
338	Maint/Repairs Vehicles	**6,516**	**7,000**	10,000
355	Travel	**622**	**1,000**	1,200
399	Other Contracted Services	**18,005**	**17,800**	18,000
418	Equipment & Machinery Parts	**7,790**	**10,000**	14,000
	Cameras, Radios, Windows			
425	Fuel	**338,118**	**468,000**	568,000
433	Lubricants	**9,899**	**12,000**	20,000
435	Office Supplies	**1,198**	**1,200**	1,200
450	Tires & Tubes	**28,002**	**29,000**	40,000
453	Vehicle Parts	**73,903**	**75,000**	80,000
499	Other Supplies & Materials	**6,686**	**7,000**	9,500
	Fire Ext., Cleaning Suppl., etc.			
524	Staff Development/ Training	**2,711**	**3,000**	3,000
599	Other Charges	**2,893**	**3,000**	1,000
	Coloring books for Kindergarten students			
729	Transportation Equipment - Buses	**344,000**	**360,000**	430,717
	TOTAL TRANSPORTATION	**2,550,056**	**2,776,579**	3,040,491
		Audit	**Budget**	**Budget**
72810	CENTRAL AND OTHER	**2010-2011**	**2011-2012**	**2012-13**
103	Assistants	**88,874**	**80,850**	90,900
105	Directors	**48,550**	**46,000**	56,012
117	Career Ladder	**0**		

127	Career Ladder-Extended Contract	**0**		
161	Secretary	**35,694**	**36,200**	36,500
162	Clerical Personnel	**33,571**	**42,000**	43,500
170	Security Coordinator	**40,204**	**42,652**	44,000
189	Other Salaries and Wages	**20,795**	**31,570**	17,820
201	Social Security	**21,864**	**21,364**	22,088
204	State Retirement	**24,290**	**24,992**	27,101
206	Life Insurance	**180**	**300**	300
207	Medical Insurance	**27,672**	**26,000**	36,500
208	Dental Insurance	**1,508**	**1,525**	1,650
355	Travel	**2,553**	**3,000**	1,000
399	Contracted Services	**2,419**	**8,000**	8,000
499	Other Supplies and Materials	**16,114**	**10,000**	762
599	Other Charges - Fee Waivers			
722	Equipment	**1,500**	**1,500**	-
	TOTAL CENTRAL AND OTHER	**365,788**	**375,953**	386,133
		Audit	**Budget**	**Budget**
73300	COMMUNITY SERVICES	**2010-2011**	**2011-2012**	**2012-13**
105	Director-Homeless & FRC	**15,839**	**32,800**	34,200
130	Social Workers	**33,934**	**35,300**	36,500
189	Other Salaries and Wages	**64,488**	**80,000**	80,000
201	Social Security	**9,893**	**11,330**	11,529
204	Retirement	**6,995**	**6,068**	8,320
206	Life Insurance	**72**	**80**	120
207	Medical Insurance	**11,415**	**11,500**	18,105
208	Dental Insurance	**603**	**610**	915
355	Travel	**1,820**	**3,000**	2,000
422	Food Supplies	**1,621**	**2,000**	3,000

499	Other Supplies and Materials	**2,604**	**8,000**	6,000
535	Fee Waiver (Clothing, Shoes, school supplies)	**16,909**	**15,000**	12,000
599	Other Charges	**3,204**	**4,000**	2,000
	TOTAL COMMUNITY SERVICES	**169,397**	**209,688**	214,689
		Audit	**Budget**	**Budget**
73400	PRESCHOOL	**2010-2011**	**2011-2012**	**2012-13**
105	Director	**19,800**	**20,120**	18,425
116	Teachers	**495,815**	**526,750**	516,194
127	Career Ladder Extended Contract		**1,000**	1,100
163	Educational Assistants	**131,922**	**141,000**	166,691
189	Other Salaries and Wages	**19,608**	**25,900**	27,290
195	Substitute Teachers - Certified	**112**	**1,000**	500
198	Substitute Teachers - Non certified	**8,313**	**8,000**	4,500
201	Social Security	**47,394**	**55,598**	53,376
204	Retirement	**54,768**	**64,453**	63,091
206	Life Insurance	**1,508**	**1,650**	1,720
207	Health Insurance	**187,072**	**175,000**	192,887
208	Dental Insurance	**8,152**	**8,200**	7,930
355	Travel	**2,946**	**5,000**	2,000
429	Instructional Supplies and Materials	**17,038**	**5,000**	10,274
499	Other Supplies and Materials	**40,393**	**2,000**	3,617
524	In-service/Staff Development	**4,677**	**6,000**	6,000
599	Other Charges	**15,267**	**1,424**	500
722	Instructional Equipment	**15,000**	**30,000**	2,000
	TOTAL PRESCHOOL	**1,069,785**	**1,078,095**	1,078,095

76000	CAPITAL OUTLAY	**Audit**	**Budget**	**Budget**
		2010-2011	**2011-2012**	**2012-13**
76100	REGULAR CAPITAL OUTLAY			
307	Communications			
321	Engineering Services	**14,701**	**$ 50,000**	50,000
331	Legal Services			
706	Building Construction	**91,253**	**$ 4,000,000**	3,000,000
707	Building Improvements	**842,268**	**$ 200,000**	230,000
715	Land			
724	Site Development	**2,798**	**$ 60,000**	25,000
799	Other Capital Outlay	**169,078**	**$ 150,000**	300,000
	Total Capital Outlay	**1,120,098**	**$ 4,460,000**	3,605,000
	GRAND TOTAL EXPENDITURES	**45,290,472**	**50,140,402**	**52,768,509**
	Audit adjustment	(420,201)		

	Audit	**Budget**	
Excess of Estimated Revenues and Other Sources	**2010-11**	**2011-2012**	
Over (Under) Estimated Expenditures and Other Uses	$ 1,117,765	**2,076,902**	(6,633,209)
Estimated Beginning Fund Balance	**5,515,953**	**6,633,718**	8,636,875
Estimated Ending Fund Balance/Reserves	**6,633,718**	**8,710,620**	2,003,666

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