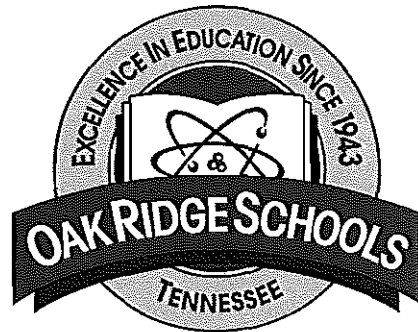


Oak Ridge Schools



FY 2010

BUDGET

Adopted by the Board of Education

on April 20, 2009

And Revised by

1st Reading on May 20, 2009

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Budget Highlights

Highlights of FY '10 Budget

Revenues

The three major sources of revenues for the Oak Ridge Schools are Anderson and Roane Counties, the State of Tennessee, and the City of Oak Ridge.

County funds come from two primary sources, property and sales tax, and are allocated to school systems based on their proportion of students in the County. The FY'10 budget contains a projected increase in County funds of \$583,303 over the FY'09 budgeted amount. The estimated increase is based upon a 2.35% increase over FY'09 estimated actual receipts for County property taxes and a 5.1% increase over FY'09 estimated actual sales tax collections. County funds represent approximately 25.36% of the Oak Ridge Schools FY'10 budget.

State funds, representing 39.79% of total budget revenues for the Oak Ridge Schools budget, must be used for programming guidelines of the Education Improvement Act and the BEP 2.0. It should be noted that FY'98 was the last year our system received BEP phase-in funding increases. Beginning in FY'99 and in future years, our increases or decreases are dictated primarily by student enrollment and fluctuations in State funds for teacher salaries and health insurance, etc. BEP 2.0 funding initiatives began in FY'08 with specific spending requirements.

The FY'10 budget as proposed to the Board of Education shows an overall increase of \$67,665 in funds from the State. The Basic Education Plan (BEP) portion of State funds reflects an increase of \$367,000 which represents the FY '09 allocation plus an inflationary formula adjustment and average daily membership (ADM) to date. Trend data shows that Oak Ridge normally would receive an increase annually of approximately \$530,000, with the exception of last year when additional funding was appropriated to the BEP. This drop of \$163,000 in new BEP revenue from the state for FY10 is a significant factor in development of the budget. Official state estimates will not be released until mid-April.

Funds from the **City of Oak Ridge** are budgeted to increase by \$472,781. This stays within the City Financial Model. Overall, City funding represents approximately 28.82% of total school revenues.

The amount of money budgeted under "Undesignated Fund Balances" for FY'10 is \$76,173. These funds come from the General Fund Balance and are generally utilized for non-recurring expenditures and are in excess of the 3% fund balance required by the State.

At this time the Stimulus Package allocation categories indicate funding earmarked for Title I eligible expenses, IDEA or Special Education related expenses, Title II-D Technology and Title X, Homeless Assistance. The funds will be non-recurring, so using them for recurring expenditures like salaries or benefits is not appropriate. An alternate detailed budget plan for stimulus expenditures will be presented at the June Board meeting based upon the restrictions that accompany the funding.

Overall, Federal Projects Revenues (which includes America Recovery and Reinvestment Act Funding) are projected to increase for FY'10 by **\$930,824** or + **33.37%**.

Compensation and Benefits

The proposed budget reflects that 81.3% of our expenditures support staff salaries and related benefits. This budget includes a "step" to those staff on a salary schedule. This represents a cost increase of \$397,831 which includes the related benefits. This budget includes a 1.5% salary increase for staff at a cost of \$507,502, including benefits.

Board paid benefits levels will be maintained at current levels, but employees will continue to pick up plan increases in health insurance out-of-pocket expenses. Health Insurance premiums are projected to increase by 10% for the calendar year. In FY09, there was not an increase in premiums as expected, so the base in the health insurance line item for FY10 does not have to be increased.

Staffing and Enrollment

Based upon state mandates and changes in Federal Guidelines, four staffing positions must be added to our budget for FY10. They include; .50 FTE English Language Learner (ELL) Teacher, 1.00 FTE Wellness/PE Teacher at ORHS, 1.00 FTE Math Teacher at ORHS, 1.00 FTE Kindergarten Teacher at Glenwood and 1.00 FTE 2nd Grade Teacher at Willow Brook. Additionally, 1.00 FTE 6th Grade Teacher is needed at RMS. This need will be covered by reducing the staff at JMS by one 6th grade teacher and utilizing that teacher at RMS. The net cost for these additions is \$315,287, including benefits. The enrollment levels at the elementary and middle schools will be monitored for student teacher ratio compliance and additional positions may be required. The budget includes a contingency of \$82,572 in the event these additional hires are needed. Our current enrollment projections estimate a net increase of 45 students across the district. The breakdown for the 45 is as follows: +3 at the elementary level, +53 and the middle school level and -11 at ORHS. A .50 FTE Class Size Reduction (CSR) Teacher at Willow Brook will be funded with new Title I federal funding which will reduce general fund expenditures.

Staff Development

The Oak Ridge Schools believe that the key to excellence of our school system will continue to be a highly qualified and dedicated staff with the encouragement and support to pursue innovative learning strategies. The goal of Oak Ridge Schools Professional Development is to improve student achievement and systemwide cohesion by building the knowledge and skills of our staff through collaborative effort. The budget provides opportunities at both building level and system level for staff development tied to district and school goals. The math specialists and the curriculum technology facilitators enhance our ability to provide job embedded and sustained professional growth.

Special Education-At-Risk

Special education programs serve the gifted, medically fragile and disabled students. To adequately meet the expectations from "No Child Left Behind" for special education students, special education staff are needed to address the increased number of students entering the Oak Ridge Schools who have met the federal and state criteria to receive special education services. Based on information from our special education census, collaboration with principals and special education staff, we are recommending the addition of a .50 ELL Teacher for district wide services for non-English speaking students. The additional staff positions will impact the educational instruction for our special needs students and students who are non-English speakers being served in the Oak Ridge School system.

Technology Initiatives

The Oak Ridge Schools District Technology Plan calls for replacement of computers, improved Internet access, instructional and administrative software, and staff training. Our FY'10 budget calls for the school district to assume the expense for internet connection that was previously funded by the state of Tennessee. The technology department will continue to make technology available, capable, and reliable to students, teachers, administrators, and support staff throughout the district.

Capital Outlay/Equipment Replacement and Use of Fund Balance

High priority capital outlay projects included in the FY'10 Budget total \$71,638. This represents a decrease of -\$59,362 as compared to the FY'09 Budget. \$15,173 of capital outlay projects will be funded with non-recurring dollars and \$56,465 will be funded with recurring dollars. Vehicle and equipment replacement is budgeted at \$52,000.

Summary

The FY'10 proposed General Purpose School Fund totals \$48,503,300 which is an increase of \$339,304 or .70% compared to FY'09. The major contributors to increases in the budget were an experience step to employees on salary schedules, a 1.5% salary increase, additional staff and associated benefits, cost of contracted services, supplies and materials inflationary increases for the same services, and utility rate increases including water and sewer. The overall budget including Federal projects, the Extended School Program, and the Special Revenue Fund totals \$52,767,061, which represents an increase of \$1,270,129 or 2.47% over FY'09.

Summary of

**Revenues and
Expenditures**

SCHOOL FUND REVENUE SUMMARY

ACCOUNT NO.	REVENUES	2007-08 AUDIT REPORT	2008-09 APPROVED BUDGET	2009-10 PROPOSED BUDGET
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30000 Reserves and/or Fund Balances

34290 Other Local Education Reserves	\$0	\$0	\$0
39000 Undesignated Fund Balance	\$899,527	\$477,094	\$76,173

40000 - 44000 Local Funds

40000 Local Taxes (Anderson & Roane Counties)	\$11,571,942	\$11,715,502	\$12,298,805
43000 Charges for Current Services	\$1,497,807	\$1,384,712	\$1,441,000
44000 Other Local Revenues	\$287,075	\$387,630	\$324,000

46000 State Funds

46000 State Education Funds	\$18,573,747	\$19,229,855	\$19,297,520
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47000 Federal Funds

47000 Federal Funds	\$972,817	\$969,667	\$1,010,000
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49000 Other Sources

49200 Capital Lease Proceeds	\$732,479	\$471,515	\$0
49800 Operating Transfers	\$46,612	\$20,000	\$75,000
49810 City General Fund Transfers	\$12,988,483	\$13,508,021	\$13,980,802

TOTAL GENERAL PURPOSE FUNDS-141	\$47,570,490	\$48,163,996	\$48,503,300
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Change \$339,304
Percent 0.70%

TOTAL FEDERAL PROJECTS FUNDS-142	\$2,739,565	\$2,789,297	\$3,720,121
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Change \$930,824
Percent 33.37%

TOTAL OTHER EDUCATION - SPECIAL REVENUE-145	\$ 114,875	\$ 106,226	\$ 106,226
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Change \$0
Percent 0.00%

TOTAL EXTENDED SCHOOL PROGRAM FUNDS-146	\$ 390,212	\$ 437,414	\$ 437,414
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Change \$0
Percent 0.00%

GRAND TOTAL ALL FUNDS	\$50,815,142	\$51,496,933	\$52,767,061
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Change \$1,270,128
Percent 2.47%

SCHOOL FUND APPROPRIATIONS (EXPENDITURES) SUMMARY

ACCOUNT	EXPENDITURES	2007-08 AUDIT REPORT	2008-09 APPROVED BUDGET	2009-10 PROPOSED BUDGET
71000 Instruction				
71100	Regular Education Program	\$ 23,355,531	\$ 22,145,511	\$ 22,918,937
71150	Alternative Schools	\$ 491,107	\$ 488,757	\$ 602,362
71200	Special Education Program	\$ 4,197,181	\$ 4,163,062	\$ 3,814,995
71300	Technology--Career Program	\$ 951,438	\$ 961,111	\$ 1,138,261
71900	Other -- Instructional Contingency	\$ -	\$ 408,489	\$ 99,683
72000 Support Services				
72120	Health Services	\$ 295,809	\$ 330,952	\$ 338,703
72130	Other Student Support	\$ 1,352,000	\$ 1,586,741	\$ 1,591,066
72210	Regular Instructional Support	\$ 1,824,467	\$ 1,807,587	\$ 1,898,576
72220	Special Education Support	\$ 500,753	\$ 479,640	\$ 532,799
72230	Technology--Career Support	\$ 158,440	\$ 161,517	\$ 163,283
72310	Board of Education	\$ 743,803	\$ 693,349	\$ 690,150
72320	Director of Schools	\$ 252,305	\$ 256,312	\$ 260,091
72410	Office of the Principal	\$ 2,574,850	\$ 2,676,709	\$ 2,702,503
72510	Fiscal Services	\$ 705,344	\$ 635,336	\$ 651,730
72520	Human Resources	\$ 210,352	\$ 244,648	\$ 241,581
72610	Operation of Plant	\$ 3,675,565	\$ 4,461,696	\$ 4,480,510
72620	Maintenance of Plant	\$ 1,245,106	\$ 1,366,579	\$ 1,373,460
72710	Transportation	\$ 1,033,402	\$ 1,166,272	\$ 1,280,825
72810	Central Services	\$ 1,135,654	\$ 945,943	\$ 974,560
73000 Non-Instructional Services				
73100	Food Service	\$ 1,855,972	\$ 1,730,201	\$ 1,768,565
73300	LEAPS After school Program	\$ 144,000	\$ 99,999	\$ 99,999
73400	Preschool Program	\$ 345,628	\$ 362,697	\$ 362,698
76100 Capital Outlay				
76100	Regular Capital Outlay	\$ 102,377	\$ 159,000	\$ 99,638
82000 Capital Leases				
		\$ 188,322	\$ 784,387	\$ 314,000
99000 Other Uses				
99100	Operating Transfers	\$ 231,084	\$ 47,499	\$ 104,326
TOTAL GENERAL FUND EXPENDITURES-141		\$ 47,570,490	\$ 48,163,996	\$ 48,503,300
Change	\$339,304			
Percent	0.70%			
TOTAL FEDERAL PROJECTS EXPENDITURES-142		\$ 2,739,565	\$ 2,789,297	\$ 3,720,121
Change	\$930,824			
Percent	33.37%			
TOTAL OTHER EDUCATION - SPECIAL REVENUE-145		\$ 112,902	\$ 106,226	\$ 106,226
Change	\$0			
Percent	0.00%			
TOTAL EXTENDED SCHOOL PROGRAM EXPENDITURES-146		\$ 390,212	\$ 437,414	\$ 437,414
Change	\$0			
Percent	0.00%			
GRAND TOTAL ALL FUNDS		\$ 50,813,169	\$ 51,496,933	\$ 52,767,061
Change	\$1,270,128			
Percent	2.47%			

Detail of
**Estimated
Revenues**

**General Purpose School
Fund 141**

GENERAL PURPOSE SCHOOL FUND**Detail of Estimated Revenues**

ACCOUNT NO.	2007-08 AUDIT REPORT	2008-09 APPROVED BUDGET	2009-10 PROPOSED BUDGET
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RESERVES AND/OR FUND BALANCES (30000)

34290 Other Local Education Reserves	\$ -	\$ -	\$ -
39000 Undesignated Fund Balance	\$ 899,527	\$ 477,094	\$ 76,173

30000 TOTAL RESERVES AND/OR FUND BALANCES	\$ 899,527	\$ 477,094	\$ 76,173
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LOCAL REVENUES (40000)

40110 Current Property Tax	\$ 7,993,442	\$ 8,097,366	\$ 8,381,020
40210 Local Option Sales Tax	\$ 3,571,471	\$ 3,612,936	\$ 3,910,786
40280 Mineral Severance Tax	\$ 7,029	\$ 5,200	\$ 7,000

40000 Total Local Taxes	\$ 11,571,942	\$ 11,715,502	\$ 12,298,805
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CHARGES FOR CURRENT SERVICES (43500)

43511 Tuition - Regular Day Students	\$ 481,931	\$ 450,000	\$ 480,000
43513 Tuition - Summer School	\$ 22,668	\$ 27,000	\$ 23,000
43517 Tuition - Other	\$ -	\$ 10,500	\$ -
43521 Lunch Payments - Children	\$ 535,869	\$ 600,212	\$ 575,000
43522 Lunch Payments - Adults	\$ 51,805	\$ 38,000	\$ 52,000
43523 Income from Breakfast	\$ 30,117	\$ 24,000	\$ 26,000
43525 A la Carte Sales	\$ 247,766	\$ 200,000	\$ 250,000
43533 Transportation Fees	\$ 94,070	\$ -	\$ -
43990 Other Food Service Charges	\$ 33,581	\$ 35,000	\$ 35,000

43000 Total Charges for Current Services	\$ 1,497,807	\$ 1,384,712	\$ 1,441,000
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OTHER LOCAL REVENUES (44000)

44110 Interest Earned	\$ 149,314	\$ 210,000	\$ 150,000
44120 Lease/Rentals	\$ 8,923	\$ 9,300	\$ 9,000
44170 Miscellaneous Refunds	\$ 32,128	\$ 86,500	\$ 93,000
44520 Insurance Recovery	\$ 948	\$ -	\$ -
44530 Sale of Equipment	\$ 28,340	\$ 15,000	\$ 5,000
44570 Contributions & Gifts	\$ 51,340	\$ 51,830	\$ 51,000
44990 Other Local Revenue	\$ 16,082	\$ 15,000	\$ 16,000

44000 Total Other Local Revenues	\$ 287,075	\$ 387,630	\$ 324,000
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STATE REVENUES (46000)

46511	Basic Education Program	\$ 17,175,000	\$ 17,576,000	\$ 17,943,000
46515	Early Childhood Education	\$ 415,849	\$ 432,698	\$ 432,698
46520	School Food Service	\$ 15,555	\$ 15,550	\$ 15,550
46550	Driver Education	\$ -	\$ 3,000	\$ -
46590	Other State Education Funds	\$ 184,235	\$ 271,607	\$ 99,000
46610	Career Ladder	\$ 397,105	\$ 462,000	\$ 397,105
46612	Career Ladder - Extended Contract	\$ 298,503	\$ 299,000	\$ 240,167
46980	Other State Grants	\$ 7,500	\$ 90,000	\$ 90,000
46990	Other State Revenues	\$ 80,000	\$ 80,000	\$ 80,000

46000 Total State Funds		\$ 18,573,747	\$ 19,229,855	\$ 19,297,520
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FEDERAL REVENUES (47000)

47111	Section 4 - Lunch	\$ 514,833	\$ 545,000	\$ 540,000
47113	Breakfast	\$ 121,133	\$ 112,000	\$ 130,000
47114	USDA - Other	\$ 171,121	\$ 160,439	\$ 175,000
47143	Federal Through State	\$ 58,280	\$ 81,228	\$ 58,000
47590	Other Federal Through State	\$ -	\$ -	\$ -
47630	Public Law 874 - Maintenance & Operation	\$ 107,450	\$ 71,000	\$ 107,000

47600 Total Federal Government		\$ 972,817	\$ 969,667	\$ 1,010,000
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OTHER SOURCES (49000)

49200	Bond Issue Funds	\$ -	\$ -	\$ -
49300	Capitalized Lease Proceeds	\$ 732,479	\$ 471,515	\$ -
49800	Operating Transfers	\$ 46,612	\$ 20,000	\$ 75,000
49810	City General Fund Transfers	\$ 12,988,483	\$ 13,508,021	\$ 13,980,802

49000 Total Other Sources		\$ 13,767,575	\$ 13,999,536	\$ 14,055,802
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GRAND TOTAL ALL FUNDS - GENERAL PURPOSE FUND		\$ 47,570,490	\$ 48,163,996	\$ 48,503,300
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Change **\$339,304**

Percent **0.70%**

Detail of
**Proposed
Appropriations**

**General Purpose School
Fund 141**

GENERAL PURPOSE SCHOOL FUND

Detail of Expenditures

ACCOUNT NO.	2007-08 AUDIT REPORT	2008-09 APPROVED BUDGET	2009-10 PROPOSED BUDGET
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REGULAR INSTRUCTION PROGRAM (71100)

71100 116	Teachers.....	\$ 15,347,078	\$ 15,430,820	\$ 16,160,368
71100 117	Career Ladder Program	\$ 246,413	\$ 312,672	\$ 312,672
71100 127	Career Ladder Extended Contracts Program.....	\$ 252,500	\$ 220,000	\$ 185,543
71100 128	Homebound Instruction.....	\$ 4,375	\$ 4,393	\$ 4,393
71100 163	Educational Assistants.....	\$ 917,315	\$ 820,477	\$ 968,032
71100 189	Other Salaries & Wages.....	\$ 22,038	\$ 45,300	\$ 60,715
71100 195	Substitute Teachers	\$ 50,056	\$ 185,000	\$ 185,000
71100 201	Social Security	\$ 1,108,352	\$ 1,055,157	\$ 1,108,357
71100 204	State Retirement.....	\$ 1,121,550	\$ 1,123,284	\$ 1,183,890
71100 206	Life Insurance.....	\$ 32,629	\$ 40,194	\$ 42,117
71100 207	Medical Insurance	\$ 1,548,471	\$ 1,503,221	\$ 1,499,963
71100 208	Dental Insurance.....	\$ -	\$ -	\$ -
71100 212	Medicare.....	\$ 260,436	\$ 246,771	\$ 259,212
71100 299	Dental/Eye care Benefits.....	\$ 137,288	\$ 160,750	\$ 144,250
71100 399	Other Contracted Services	\$ 3,261	\$ 3,000	\$ 3,000
71100 429	Instructional Supplies & Materials	\$ 193,692	\$ 193,223	\$ 193,489
71100 449	Textbooks	\$ 448,260	\$ 399,037	\$ 399,037
71100 499	Other Supplies & Materials.....	\$ 7,131	\$ 10,820	\$ 10,820
71100 599	Other Charges	\$ 19,120	\$ 19,120	\$ 19,120
71100 711	Instructional Equipment/Furniture - Buildings.....	\$ 105,046	\$ 113,663	\$ 51,835
71100 722	Regular Instructional Technology -System wide	\$ 1,530,519	\$ 258,610	\$ 127,124
71100	TOTAL FOR REGULAR INSTRUCTION	\$ 23,355,531	\$ 22,145,511	\$ 22,918,937

ALTERNATIVE SCHOOLS (71150)

71150 116	Teachers.....	\$ 312,843	\$ 287,943	\$ 389,350
71150 117	Career Ladder Program	\$ 3,000	\$ 5,000	\$ 5,000
71150 163	Educational Assistants.....	\$ 50,956	\$ 67,967	\$ 70,045
71150 195	Substitute Teachers	\$ 3,261	\$ 2,800	\$ 2,800
71150 201	Social Security	\$ 23,927	\$ 22,550	\$ 28,966
71150 204	State Retirement.....	\$ 25,110	\$ 25,712	\$ 32,434
71150 206	Life Insurance.....	\$ 797	\$ 1,321	\$ 1,542
71150 207	Medical Insurance	\$ 48,896	\$ 51,046	\$ 47,807
71150 208	Dental Insurance.....	\$ -	\$ -	\$ -
71150 212	Medicare.....	\$ 5,596	\$ 5,274	\$ 6,774
71150 299	Dental/Eye care Benefits	\$ 2,625	\$ 4,500	\$ 3,000
71150 355	Travel	\$ -	\$ 2,000	\$ 2,000
71150 399	Other Contracted Services	\$ 10,035	\$ 10,444	\$ 744
71150 429	Instructional Supplies & Materials	\$ 4,061	\$ 1,200	\$ 6,050
71150 725	Alternative Schools Equipment	\$ -	\$ 1,000	\$ 5,850
71150	TOTAL FOR ALTERNATIVE SCHOOLS	\$ 491,107	\$ 488,757	\$ 602,362

SPECIAL EDUCATION (71200)

71200 116	Teachers.	\$	2,553,731	\$	2,081,652	\$	1,864,010
71200 117	Career Ladder Program	\$	47,000	\$	44,788	\$	44,788
71200 128	Homebound Teachers.....	\$	51,281	\$	51,363	\$	10,000
71200 163	Educational Assistants.....	\$	424,349	\$	354,159	\$	398,729
71200 171	Speech Pathologist	\$	-	\$	529,103	\$	544,190
71200 189	Other Salaries & Wages.....	\$	60,896	\$	92,344	\$	21,004
71200 195	Substitute Teachers	\$	4,279	\$	12,000	\$	12,000
71200 201	Social Security	\$	199,589	\$	196,255	\$	179,473
71200 204	State Retirement.....	\$	214,296	\$	215,694	\$	199,983
71200 206	Life Insurance.....	\$	7,422	\$	8,647	\$	7,410
71200 207	Medical Insurance	\$	322,952	\$	296,196	\$	293,823
71200 208	Dental Insurance.....	\$	-	\$	-	\$	-
71200 212	Medicare.....	\$	46,771	\$	45,898	\$	41,973
71200 299	Dental/Eye care Benefits	\$	30,243	\$	33,770	\$	30,500
71200 312	Contracts W/Private Agencies.....	\$	98,633	\$	70,000	\$	120,000
71200 399	Other Contracted Services	\$	111,347	\$	52,738	\$	15,112
71200 429	Instructional Supplies & Materials	\$	18,443	\$	49,954	\$	20,000
71200 725	Special Education Equipment	\$	5,952	\$	28,500	\$	12,000
71200	TOTAL FOR SPECIAL EDUCATION	\$	4,197,181	\$	4,163,062	\$	3,814,995

TECHNOLOGY -- CAREER PROGRAM (71300)

71300 116	Teachers.	\$	713,982	\$	719,296	\$	861,258
71300 117	Career Ladder Program	\$	12,400	\$	15,200	\$	15,200
71300 195	Substitute Teachers	\$	1,655	\$	12,000	\$	12,000
71300 201	Social Security	\$	47,388	\$	46,283	\$	55,084
71300 204	State Retirement.....	\$	49,356	\$	47,925	\$	57,039
71300 206	Life Insurance.....	\$	1,438	\$	1,465	\$	2,135
71300 207	Medical Insurance	\$	88,231	\$	84,118	\$	97,662
71300 208	Dental Insurance.....	\$	-	\$	-	\$	-
71300 212	Medicare.....	\$	11,081	\$	10,824	\$	12,883
71300 299	Dental/Eye care Benefits	\$	7,943	\$	7,000	\$	8,000
71300 355	Travel	\$	-	\$	-	\$	-
71300 429	Instructional Supplies & Materials.....	\$	17,965	\$	17,000	\$	17,000
71300 711	Equipment	\$	-	\$	-	\$	-
71300	TOTAL FOR TECHNOLOGY - CAREER PROGRAM	\$	951,438	\$	961,111	\$	1,138,261

INSTRUCTIONAL CONTINGENCY (71900)

71900 599	Other Charges (Instructional Contingency)	\$	-	\$	408,489	\$	99,683
71900	TOTAL FOR CONTINGENCY	\$	-	\$	408,489	\$	99,683

HEALTH SERVICES (72120)

72120 131	Medical Personnel	\$	205,976	\$	236,022	\$	240,649
72120 195	Substitutes for Nurses	\$	6,386	\$	4,768	\$	10,200
72120 201	Social Security	\$	14,837	\$	14,929	\$	15,553
72120 204	State Retirement	\$	15,556	\$	24,464	\$	25,486
72120 206	Life Insurance.....	\$	680	\$	504	\$	848
72120 207	Medical Insurance	\$	36,766	\$	38,858	\$	32,264
72120 208	Dental Insurance.....	\$	-	\$	-	\$	-
72120 212	Medicare.....	\$	3,470	\$	3,491	\$	3,637
72120 299	Dental/Eye care Benefits	\$	3,612	\$	2,000	\$	3,700

72120 355	Travel.....	\$	877	\$	450	\$	900
72120 399	Other Contracted Services	\$	3,491	\$	1,900	\$	1,900
72120 499	Other Supplies & Materials.....	\$	4,158	\$	3,566	\$	3,566
72120	TOTAL HEALTH SERVICES	\$	295,809	\$	330,952	\$	338,703

OTHER STUDENT SUPPORT (72130)							
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72130 117	Career Ladder Program	\$	19,700	\$	20,750	\$	20,750
72130 123	Guidance Personnel.....	\$	797,736	\$	923,998	\$	959,997
72130 124	Psychological Personnel.....	\$	41,362	\$	40,362	\$	-
72130 127	Career Ladder Extended Contract Program	\$	15,500	\$	15,500	\$	5,000
72130 189	Other Salaries & Wages.....	\$	105,706	\$	118,897	\$	133,894
72130 201	Social Security	\$	71,079	\$	68,854	\$	68,863
72130 204	State Retirement	\$	74,612	\$	73,061	\$	74,541
72130 206	Life Insurance.....	\$	1,833	\$	2,255	\$	2,363
72130 207	Medical Insurance.....	\$	79,612	\$	92,998	\$	89,434
72130 208	Dental Insurance.....	\$	-	\$	-	\$	-
72130 212	Medicare.....	\$	16,623	\$	16,103	\$	16,235
72130 299	Dental/Eye care Benefits	\$	8,688	\$	8,950	\$	8,700
72130 322	Evaluation & Testing.....	\$	32,510	\$	32,000	\$	32,000
72130 354	Transportation Other Than Students.....	\$	-	\$	-	\$	-
72130 355	Travel.....	\$	2,825	\$	11,000	\$	11,000
72130 429	Materials and Supplies.....	\$	14,294	\$	23,725	\$	23,725
72130 499	Other Supplies & Materials.....	\$	8,729	\$	10,288	\$	10,288
72130 599	Other Charges	\$	61,190	\$	128,000	\$	134,277

72130	TOTAL FOR OTHER STUDENT SUPPORT	\$	1,352,000	\$	1,586,741	\$	1,591,066
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INSTRUCTIONAL STAFF SUPPORT (72210)							
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72210 105	Supervisor/Director	\$	153,841	\$	153,841	\$	203,861
72210 117	Career Ladder Program	\$	11,760	\$	9,100	\$	9,100
72210 127	Career Ladder Extended Contract Program	\$	8,000	\$	8,000	\$	8,000
72210 129	Librarian(s)	\$	437,941	\$	445,004	\$	437,694
72210 138	Curriculum & Technology Integration Facilitators	\$	123,786	\$	154,017	\$	156,327
72210 161	Secretary(s).....	\$	109,104	\$	89,622	\$	110,479
72210 162	Clerical Personnel.....	\$	-	\$	-	\$	-
72210 189	Other Salaries & Wages	\$	254,928	\$	255,994	\$	259,826
72210 196	In-Service Training/Curriculum Development	\$	70,220	\$	83,000	\$	83,000
72210 201	Social Security	\$	72,406	\$	74,312	\$	78,634
72210 204	State Retirement.....	\$	77,146	\$	80,301	\$	85,556
72210 206	Life Insurance.....	\$	1,856	\$	2,157	\$	2,452
72210 207	Medical Insurance.....	\$	88,747	\$	83,261	\$	91,486
72210 208	Dental Insurance.....	\$	-	\$	-	\$	-
72210 212	Medicare.....	\$	17,010	\$	17,379	\$	18,390
72210 299	Dental/Eye care Benefits	\$	10,600	\$	9,205	\$	11,250
72210 308	Consultants	\$	34,000	\$	9,264	\$	9,264
72210 355	Travel.....	\$	43,534	\$	50,340	\$	50,340
72210 429	Curriculum Materials.....	\$	63,443	\$	72,504	\$	72,504
72210 432	Library Books and Related Media Materials	\$	61,553	\$	61,753	\$	61,846
72210 437	Periodicals.....	\$	10,210	\$	10,173	\$	10,200
72210 499	Other Supplies & Materials	\$	144,889	\$	108,603	\$	114,609
72210 599	Other Charges	\$	29,493	\$	29,758	\$	23,758

72210	TOTAL FOR INSTRUCTIONAL SUPPORT	\$	1,824,467	\$	1,807,587	\$	1,898,576
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SPECIAL EDUCATION SUPPORT (72220)

72220 105	Supervisor/Director	\$	47,008	\$	47,008	\$	92,085
72220 117	Career Ladder Program	\$	10,500	\$	7,500	\$	7,500
72220 124	Psychological Personnel.....	\$	280,653	\$	283,753	\$	288,009
72220 161	Secretary(s).....	\$	46,392	\$	46,859	\$	50,006
72220 189	Other Salaries & Wages.....	\$	16,652	\$	-	\$	-
72220 201	Social Security	\$	25,956	\$	23,877	\$	27,131
72220 204	State Retirement.....	\$	28,499	\$	26,477	\$	29,964
72220 206	Life Insurance.....	\$	599	\$	1,008	\$	962
72220 207	Medical Insurance	\$	14,365	\$	15,574	\$	15,296
72220 208	Dental Insurance.....	\$	-	\$	-	\$	-
72220 212	Medicare.....	\$	6,077	\$	5,584	\$	6,345
72220 299	Dental/Eye care Benefits	\$	2,926	\$	3,500	\$	3,000
72220 308	Consultants	\$	700	\$	4,000	\$	1,000
72220 355	Travel.....	\$	10,389	\$	5,000	\$	8,000
72220 499	Other Supplies & Materials.....	\$	1,954	\$	1,500	\$	1,500
72220 599	Other Charges	\$	8,084	\$	8,000	\$	2,000

72220	TOTAL FOR SPECIAL EDUCATION SUPPORT	\$	500,753	\$	479,640	\$	532,799
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TECHNOLOGY -- CAREER SUPPORT (72230)

72230 105	Supervisor/Director	\$	86,414	\$	86,414	\$	87,703
72230 117	Career Ladder Program	\$	3,000	\$	3,000	\$	3,000
72230 161	Secretary(s).....	\$	31,940	\$	31,724	\$	31,799
72230 201	Social Security	\$	7,329	\$	7,511	\$	7,595
72230 204	State Retirement.....	\$	8,959	\$	8,964	\$	9,054
72230 206	Life Insurance.....	\$	227	\$	252	\$	283
72230 207	Medical Insurance	\$	4,565	\$	4,939	\$	5,216
72230 208	Dental Insurance.....	\$	-	\$	-	\$	-
72230 212	Medicare.....	\$	1,714	\$	1,757	\$	1,776
72230 299	Dental/Eye care Benefits	\$	1,454	\$	1,600	\$	1,500
72230 355	Travel.....	\$	2,959	\$	3,000	\$	3,000
72230 429	Instructional Supplies	\$	-	\$	1,000	\$	1,000
72230 499	Other Supplies & Materials.....	\$	4,950	\$	4,527	\$	4,527
72230 599	Other Charges	\$	4,930	\$	6,830	\$	6,830

72230	TOTAL TECHNOLOGY-CAREER SUPPORT	\$	158,440	\$	161,517	\$	163,283
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BOARD OF EDUCATION (72310)

72310 189	Other Salaries & Wages.....	\$	10,200	\$	10,200	\$	10,200
72310 201	Social Security	\$	-	\$	-	\$	-
72310 213	Retiree Medical Insurance	\$	71,256	\$	85,176	\$	63,318
72310 210	Unemployment Compensation	\$	16,511	\$	25,000	\$	12,000
72310 212	Medicare	\$	-	\$	-	\$	-
72310 305	Audit Services.....	\$	30,125	\$	30,750	\$	36,600
72310 320	Dues & Memberships.....	\$	13,567	\$	14,000	\$	14,000
72310 331	Legal Services.....	\$	116,999	\$	55,000	\$	100,000
72310 355	Travel.....	\$	10,925	\$	14,000	\$	14,000
72310 399	Other Contracted Services.....	\$	9,635	\$	15,481	\$	15,676
72310 506	Liability Insurance	\$	32,439	\$	26,945	\$	34,511
72310 508	Premium on Corporate Surety Bonds	\$	4,659	\$	4,616	\$	4,659
72310 510	Trustee Commission	\$	200,463	\$	195,000	\$	200,000

72310 513	Worker's Compensation Insurance.....	\$	227,024	\$	217,181	\$	185,186
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72310	TOTAL FOR BOARD OF EDUCATION	\$	743,803	\$	693,349	\$	690,150
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OFFICE OF THE SUPERINTENDENT OF SCHOOLS (72320)							
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72320 101	Superintendent.....	\$	128,802	\$	131,888	\$	133,866
72320 161	Secretary(s).....	\$	39,235	\$	39,325	\$	39,915
72320 189	Other Salaries & Wages.....	\$	5,911	\$	3,000	\$	3,000
72320 201	Social Security.....	\$	8,455	\$	10,801	\$	10,960
72320 204	State Retirement.....	\$	12,076	\$	14,009	\$	14,196
72320 206	Life Insurance.....	\$	227	\$	252	\$	283
72320 207	Medical Insurance.....	\$	12,783	\$	13,810	\$	14,607
72320 208	Dental Insurance.....	\$	-	\$	-	\$	-
72320 212	Medicare.....	\$	2,399	\$	2,526	\$	2,563
72320 299	Dental/Eye care Benefits.....	\$	1,054	\$	1,300	\$	1,300
72320 320	Dues & Memberships.....	\$	3,168	\$	4,000	\$	4,000
72320 348	Postal Charges.....	\$	13,988	\$	15,000	\$	15,000
72320 355	Travel.....	\$	12,171	\$	7,000	\$	7,000
72320 435	Office Supplies.....	\$	5,287	\$	6,000	\$	6,000
72320 599	Other Charges.....	\$	4,418	\$	4,900	\$	4,900
72320 701	Administration Equipment.....	\$	2,331	\$	2,500	\$	2,500

72320	TOTAL OF THE SUPERINTENDENT OF SCHOOLS	\$	252,305	\$	256,312	\$	260,091
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OFFICE OF THE PRINCIPAL (72410)							
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72410 139	Assistant Principal(s).....	\$	572,873	\$	587,439	\$	604,856
72410 104	Principal(s).....	\$	598,120	\$	608,009	\$	608,954
72410 117	Career Ladder Program.....	\$	17,040	\$	28,570	\$	28,570
72410 127	Career Ladder Extended Contract.....	\$	14,000	\$	20,000	\$	12,000
72410 119	Accountants/Bookkeepers.....	\$	124,955	\$	140,668	\$	127,414
72410 161	Secretary(s).....	\$	556,837	\$	533,072	\$	579,589
72410 162	Clerical Personnel.....	\$	90,236	\$	90,155	\$	63,473
72410 201	Social Security.....	\$	121,476	\$	124,491	\$	125,541
72410 204	State Retirement.....	\$	148,902	\$	157,478	\$	158,812
72410 206	Life Insurance.....	\$	4,356	\$	4,895	\$	5,230
72410 207	Medical Insurance.....	\$	181,828	\$	188,748	\$	196,412
72410 208	Dental Insurance.....	\$	-	\$	-	\$	-
72410 212	Medicare.....	\$	28,417	\$	29,115	\$	29,360
72410 299	Dental/Eye care Benefits.....	\$	17,042	\$	21,525	\$	20,000
72410 307	Communication.....	\$	47,814	\$	84,912	\$	84,912
72410 355	Travel.....	\$	8,343	\$	15,000	\$	15,000
72410 499	Other Supplies & Materials.....	\$	36,208	\$	32,633	\$	32,380
72410 701	Administration Equipment.....	\$	6,403	\$	10,000	\$	10,000

72400	TOTAL FOR OFFICE OF PRINCIPAL	\$	2,574,850	\$	2,676,709	\$	2,702,503
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FISCAL SERVICES (72510)							
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72510 105	Director and Supervisor.....	\$	91,542	\$	163,542	\$	165,995
72510 119	Accountants.....	\$	59,255	\$	43,000	\$	43,645
72510 122	Purchasing Personnel.....	\$	51,439	\$	34,358	\$	34,873
72510 161	Secretary(s).....	\$	61,139	\$	36,282	\$	36,826
72510 162	Clerical Personnel.....	\$	100,788	\$	89,742	\$	91,088

72510 189	Other Salaries & Wages.....	\$	64,049	\$	64,492	\$	65,062
72510 201	Social Security.....	\$	29,670	\$	26,748	\$	27,124
72510 204	State Retirement.....	\$	42,499	\$	43,832	\$	44,449
72510 206	Life Insurance.....	\$	951	\$	945	\$	1,176
72510 207	Medical Insurance.....	\$	41,939	\$	46,091	\$	56,148
72510 208	Dental Insurance.....	\$	-	\$	-	\$	-
72510 212	Medicare.....	\$	6,939	\$	6,256	\$	6,344
72510 299	Dental/Eye care Benefits.....	\$	5,261	\$	4,000	\$	6,000
72510 317	Data Processing Services.....	\$	131,152	\$	46,050	\$	37,000
72510 355	Travel.....	\$	4,163	\$	6,500	\$	8,500
72510 399	Other Contracted Services.....	\$	-	\$	-	\$	8,000
72510 425	Other Supplies & Materials.....	\$	12,282	\$	12,000	\$	12,000
72510-599	Other Charges.....	\$	1,258	\$	1,500	\$	1,500
72510 701	Administration Equipment.....	\$	1,019	\$	10,000	\$	6,000

72510	TOTAL FISCAL EXPENDITURES	\$	705,344	\$	635,336	\$	651,730
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Human Services (Resources/Personnel)(72520)

72520 105	Supervisor/Director.....	\$	95,438	\$	95,438	\$	96,870
72520 161	Secretary(s).....	\$	9,071	\$	36,282	\$	36,826
72520 162	Clerical Personnel.....	\$	27,297	\$	17,178	\$	17,436
72520 189	Other Salaries and Wages.....	\$	6,000	\$	6,000	\$	6,000
72520 201	Social Security.....	\$	9,548	\$	9,604	\$	9,742
72520 204	State Retirement.....	\$	13,554	\$	15,738	\$	15,965
72520 206	Life Insurance.....	\$	227	\$	252	\$	283
72520 207	Medical Insurance.....	\$	4,183	\$	4,511	\$	4,781
72520 208	Dental Insurance.....	\$	-	\$	-	\$	-
72520 212	Employer Medicare.....	\$	2,254	\$	2,246	\$	2,278
72520 299	Dental/Eye.....	\$	800	\$	1,600	\$	1,600
72520 302	Advertising.....	\$	14,637	\$	20,000	\$	20,000
72520 317	Data Processing Services.....	\$	6,500	\$	6,500	\$	8,300
72520 355	Travel.....	\$	2,162	\$	1,500	\$	1,500
72520 399	Other Contracted Services.....	\$	10,524	\$	12,000	\$	12,000
72520 435	Office Supplies.....	\$	5,393	\$	5,000	\$	5,000
72520 599	Other Charges.....	\$	965	\$	1,500	\$	1,500
72520 701	Administrative Equipment.....	\$	1,800	\$	9,300	\$	1,500

72520	TOTAL FOR HUMAN SERVICES	\$	210,352	\$	244,648	\$	241,581
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OPERATION OF PLANT (72610)

72610 105	Supervisor.....	\$	29,861	\$	29,861	\$	71,091
72610 166	Custodial Personnel.....	\$	1,356,536	\$	1,365,100	\$	1,342,082
72610 201	Social Security.....	\$	84,003	\$	86,488	\$	87,617
72610 204	State Retirement.....	\$	129,608	\$	141,728	\$	143,578
72610 206	Life Insurance.....	\$	4,051	\$	5,356	\$	5,995
72610 207	Medical Insurance.....	\$	218,761	\$	234,758	\$	237,820
72610 208	Dental Insurance.....	\$	-	\$	-	\$	-
72610 212	Medicare.....	\$	19,646	\$	20,227	\$	20,491
72610 299	Dental/Eye care Benefits.....	\$	13,658	\$	21,750	\$	14,000
72610 307	Communication.....	\$	3,772	\$	5,307	\$	5,307
72610 355	Travel.....	\$	1,000	\$	1,500	\$	1,500
72610 399	Other Contracted Services.....	\$	84,580	\$	86,000	\$	95,000
72610 410	Custodial Supplies.....	\$	70,653	\$	70,000	\$	80,000
72610 415	Electricity.....	\$	1,126,257	\$	1,663,504	\$	1,663,504

72610 423	Fuel Oil.....	\$	54	\$	5,000	\$	5,000
72610 434	Natural Gas.....	\$	246,871	\$	377,000	\$	287,000
72610 454	Water & Sewer.....	\$	105,410	\$	145,658	\$	174,790
72610 499	Other Supplies & Materials.....	\$	46,471	\$	71,811	\$	76,000
72610 501	Boiler Insurance.....	\$	4,913	\$	4,716	\$	5,663
72610 502	Building & Content Insurance.....	\$	89,514	\$	85,933	\$	116,572
72610 599	Other Charges.....	\$	24,814	\$	25,000	\$	30,000
72610 720	Plant Operation Equipment.....	\$	15,133	\$	15,000	\$	17,500
72610	TOTAL OPERATION EXPENDITURES	\$	3,675,565	\$	4,461,696	\$	4,480,510

MAINTENANCE OF PLANT (72620)

72620 105	Supervisor.....	\$	29,861	\$	29,861	\$	76,309
72620 161	Secretary.....	\$	46,963	\$	47,229	\$	48,207
72620 167	Maintenance Personnel.....	\$	564,821	\$	663,978	\$	632,385
72620 201	Social Security.....	\$	44,583	\$	45,946	\$	46,928
72620 204	State Retirement.....	\$	74,339	\$	75,292	\$	76,901
72620 206	Life Insurance.....	\$	1,833	\$	2,239	\$	2,486
72620 207	Medical Insurance.....	\$	121,097	\$	127,109	\$	109,462
72620 208	Dental Insurance.....	\$	-	\$	-	\$	-
72620 212	Medicare.....	\$	10,427	\$	10,745	\$	10,975
72620 299	Dental/Eye care Benefits.....	\$	5,399	\$	9,135	\$	5,500
72620 307	Communication.....	\$	7,095	\$	5,307	\$	5,307
72620 335	Maintenance & Repair Services - Building.....	\$	44,942	\$	45,000	\$	45,000
72620 336	Maintenance & Repair Services - Equipment.....	\$	6,877	\$	25,000	\$	25,000
72620 355	Travel.....	\$	177	\$	2,000	\$	2,000
72620 399	Other Contracted Services.....	\$	38,364	\$	39,487	\$	43,000
72620 499	Other Supplies & Materials.....	\$	230,187	\$	220,000	\$	225,000
72620 701	Administrative Equipment for Safety/Training.....	\$	9,269	\$	9,250	\$	10,000
72620 717	Maintenance Equipment.....	\$	8,871	\$	9,000	\$	9,000
72620	TOTAL MAINTENANCE EXPENDITURES	\$	1,245,106	\$	1,366,579	\$	1,373,460

TRANSPORTATION (72710)

72710 105	Supervisor/Director.....	\$	59,004	\$	-	\$	-
72710 146	Bus Drivers.....	\$	424,443	\$	-	\$	-
72710 162	Asst. Supervisor & Dispatch./Clerical/Tralner....	\$	94,401	\$	-	\$	-
72710 201	Social Security.....	\$	35,536	\$	-	\$	-
72710 204	State Retirement.....	\$	24,437	\$	-	\$	-
72710 206	Life Insurance.....	\$	767	\$	-	\$	-
72710 207	Medical Insurance.....	\$	27,086	\$	-	\$	-
72710 208	Dental Insurance.....	\$	-	\$	-	\$	-
72710 212	Medicare.....	\$	8,311	\$	-	\$	-
72710 299	Dental/Eye care Benefits.....	\$	3,337	\$	-	\$	-
72710 307	Communications.....	\$	3,429	\$	-	\$	-
72710 312	Contracts with Other Agencies.....	\$	52,041	\$	916,734	\$	1,062,362
72710 338	Maintenance & Repair Service-Vehicles.....	\$	101,409	\$	-	\$	-
72710 355	Travel.....	\$	744	\$	-	\$	-
72710 412	Fuel.....	\$	158,718	\$	237,945	\$	200,000
72710 424	Garage Supplies.....	\$	534	\$	-	\$	-
72710 450	Tires & Tubes.....	\$	9,513	\$	-	\$	-
72710 499	Other Supplies & Materials.....	\$	2,052	\$	-	\$	-
72710 511	Vehicle & Equipment Insurance.....	\$	27,637	\$	11,593	\$	18,463
72710	TOTAL TRANSPORTATION EXPENDITURES	\$	1,033,402	\$	1,166,272	\$	1,280,825

CENTRAL AND OTHER SERVICES (72810)

72810 105	Director/Supervisor	\$	169,454	\$	219,901	\$	231,320
72810 121	Technology Personnel	\$	282,569	\$	332,133	\$	335,834
72810 201	Social Security	\$	33,007	\$	34,226	\$	35,164
72810 204	State Retirement	\$	46,637	\$	56,087	\$	57,623
72810 206	Life Insurance	\$	1,348	\$	1,512	\$	1,696
72810 207	Medical Insurance	\$	53,780	\$	61,715	\$	65,335
72810 208	Dental Insurance	\$	-	\$	-	\$	-
72810 212	Medicare	\$	7,720	\$	8,004	\$	8,224
72810 299	Dental/Eye care Benefits	\$	4,663	\$	6,000	\$	5,000
72810 307	Communication	\$	153,456	\$	108,263	\$	108,263
72810 308	Consultants	\$	6,688	\$	5,000	\$	10,000
72810 317	Data Processing Services	\$	4,653	\$	12,000	\$	12,000
72810 330	Operating Lease Payments	\$	8,295	\$	10,451	\$	10,451
72810 355	Travel	\$	11,961	\$	8,151	\$	7,651
72810 399	Other Contracted Services	\$	-	\$	2,500	\$	-
72810 411	Data Processing Supplies	\$	8,592	\$	8,000	\$	8,000
72810 435	Office Supplies	\$	3,160	\$	3,000	\$	3,000
72810 709	Administrative Technology	\$	339,671	\$	69,000	\$	75,000
72810	TOTAL FOR CENTRAL SERVICES	\$	1,135,654	\$	945,943	\$	974,560

FOOD SERVICE (73100)

73100 162	Clerical Personnel	\$	38,645	\$	36,282	\$	-
73100 165	Cafeteria Personnel	\$	302,491	\$	283,965	\$	228,447
73100 201	Social Security	\$	20,115	\$	19,855	\$	14,164
73100 204	State Retirement	\$	25,424	\$	26,230	\$	18,000
73100 206	Life Insurance	\$	873	\$	1,386	\$	1,000
73100 207	Medical Insurance	\$	46,842	\$	50,197	\$	30,000
73100 208	Dental Insurance	\$	-	\$	-	\$	-
73100 212	Medicare	\$	4,704	\$	4,644	\$	3,312
73100 299	Dental/Eye care Benefits	\$	3,014	\$	5,500	\$	1,500
73100 307	Communication	\$	3,477	\$	4,246	\$	4,246
73100 354	Transportation - Other Than Students	\$	7,715	\$	9,802	\$	9,802
73100 355	Travel	\$	152	\$	500	\$	500
73100 399	Other Contracted Services	\$	520,726	\$	435,000	\$	605,000
73100 421	Food Preparation Supplies	\$	143,367	\$	136,000	\$	136,000
73100 422	Food Supplies	\$	691,977	\$	678,800	\$	678,800
73100 499	Other Supplies & Materials	\$	20,845	\$	11,000	\$	11,000
73100 710	Food Service Equipment	\$	25,606	\$	26,794	\$	26,794
73100	TOTAL FOOD SERVICE EXPENDITURES	\$	1,855,972	\$	1,730,201	\$	1,768,565

LEAPS PROGRAM (73300)

73300 189	Other Salaries and Wages	\$	74,281	\$	48,631	\$	49,360
73300 201	Social Security	\$	4,207	\$	3,112	\$	3,157
73300 204	State Retirement	\$	3,174	\$	3,820	\$	3,867
73300 206	Life Insurance	\$	-	\$	-	\$	-
73300 207	Medical Insurance	\$	398	\$	-	\$	-
73300 208	Dental Insurance	\$	-	\$	-	\$	-
73300 212	Medicare	\$	984	\$	705	\$	716

73300 299	Dental/Eye care Benefits	\$	-	\$	-	\$	-
73300 312	Contracts with Private Agencies.....	\$	-	\$	-	\$	-
73300 349	Printing, Stationary and Forms	\$	5,000	\$	-	\$	-
73300 399	Other Contracted Services	\$	14,810	\$	18,800	\$	17,968
73300 422	Food Supplies	\$	4,321	\$	3,660	\$	3,660
73300 499	Other Supplies and Materials	\$	24,271	\$	15,271	\$	15,271
73300 524	In-service/Staff Development	\$	7,555	\$	6,000	\$	6,000
73300 722	Instructional Equipment.....	\$	5,000	\$	-	\$	-

73300 TOTAL FOR LEAPS PROGRAM		\$	144,000	\$	99,999	\$	99,999
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PRESCHOOL PROGRAM (73400)							
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73400 116	Teachers.....	\$	226,295	\$	205,531	\$	213,702
73400 163	Educational Assistants.....	\$	48,700	\$	62,870	\$	60,788
73400 189	Other Salaries and Wages.....	\$	-	\$	-	\$	-
73400 195	Substitutes	\$	-	\$	2,000	\$	2,500
73400 201	Social Security	\$	16,506	\$	19,709	\$	20,241
73400 204	State Retirement.....	\$	15,628	\$	20,403	\$	20,716
73400 206	Life Insurance.....	\$	479	\$	997	\$	850
73400 207	Medical Insurance	\$	17,958	\$	31,204	\$	27,428
73400 208	Dental Insurance.....	\$	-	\$	-	\$	-
73400 212	Medicare.....	\$	3,860	\$	4,610	\$	4,734
73400 299	Dental/Eye care Benefits	\$	1,933	\$	4,391	\$	2,000
73400 307	Communication	\$	-	\$	-	\$	-
73400 348	Postal Charges	\$	-	\$	-	\$	-
73400 349	Printing, Stationary and Forms	\$	-	\$	500	\$	500
73400 399	Other Contracted Services	\$	4,467	\$	1,087	\$	1,090
73400 429	Instructional Supplies and Materials	\$	9,802	\$	4,396	\$	3,607
73400 499	Other Supplies and Materials	\$	-	\$	-	\$	-
73400 524	In-service/Staff Development	\$	-	\$	-	\$	-
73400 722	Instructional Equipment	\$	-	\$	5,000	\$	4,541

73400 TOTAL FOR PRESCHOOL PROGRAM		\$	345,628	\$	362,697	\$	362,698
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CAPITAL OUTLAY (76100)							
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76100 308	Consultants	\$	1,805	\$	3,000	\$	3,000
76100 321	Engineering Services.....	\$	5,158	\$	5,000	\$	5,000
76100 707	Building Improvements	\$	74,969	\$	131,000	\$	71,638
76100 724	Site Development.....	\$	20,445	\$	20,000	\$	20,000

76100 TOTAL FOR CAPITAL OUTLAY		\$	102,377	\$	159,000	\$	99,638
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DEBT SERVICE (82000)							
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82130-610	Debt Service -Principal	\$	188,322	\$	699,386	\$	294,000
82230-611	Debt Service -Interest	\$	-	\$	85,001	\$	20,000

82000 TOTAL FOR DEBT SERVICE		\$	188,322	\$	784,387	\$	314,000
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OTHER USES -- OPERATING TRANSFERS (99000)							
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99100 590	Transfers to Other Funds.....	\$	231,084	\$	47,499	\$	104,326
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99,000 TOTAL OTHER USES		\$	231,084	\$	47,499	\$	104,326
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GRAND TOTAL APPROPRIATIONS	\$ 47,570,490	\$ 48,163,996	\$ 48,503,300
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Change \$339,304
Percent 0.70%

Detail of

**Estimated
Revenues**

Federal Projects Fund 142

FEDERAL PROJECTS REVENUES**Detail of Estimated Revenue**

ACCOUNT NO.	2007-08 AUDIT REPORT	2008-09 APPROVED BUDGET	2009-10 PROPOSED BUDGET
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FEDERAL PROJECTS REVENUES (47000)

47131.00 Carl Perkins Act -- Technology - Career Education	\$ 154,098	\$ 70,905	\$ 71,299
47141.00 Title I	\$ 612,658	\$ 727,283	\$ 1,048,629
47142.00 Title V -- Part A- Innovative Programs	\$ 7,301	\$ 108	\$ -
47143.00 IDEA Part B	\$ 914,126	\$ 913,901	\$ 1,504,906
47189.00 Title II -- Part A- Teacher and Principal Training	\$ 165,961	\$ 190,522	\$ 190,522
47189.00 Title II -- Part D- Enhancing Education Thrhg Techno	\$ 6,106	\$ 6,785	\$ 15,873
47590.00 Other Federal Through State	\$ 7,593	\$ 25,964	\$ 27,581
47590.13 Title IV -- Better Schools for America, Part A	\$ 94,837	\$ 96,217	\$ 103,700
47990.00 Project Head Start -- Preschool	\$ 681,618	\$ 682,611	\$ 682,611
47990.00 CRESO	\$ 95,269	\$ 75,000	\$ 75,000
49800.00 Operating Transfers In	\$ -	\$ -	\$ -

Total Federal Projects Fund Revenues	\$ 2,739,565	\$ 2,789,297	\$ 3,720,121
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Change \$930,824
Percent 33.37%

FEDERAL PROJECTS REVENUES

Certain federal funds are allocated to local school systems by the State Department of Education for special federal program initiatives. Such funds are highly restricted in their use and must be accounted in a separate Federal Projects Fund.

ACCOUNT NO.	REVENUES	2007-08 AUDIT REPORT	2008-09 APPROVED BUDGET	2009-10 PROPOSED BUDGET
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47131 Carl Perkins Act -- Technology - Career Education		154,098	70,905	71,299
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The Carl Perkins Act funds (\$63,459) are provided for the general improvement and support of the Technology - Career program (training, non-consumable supplies, travel, and equipment). This line item also includes funds for the High Schools That Work Program (\$7,840).

Change \$394

47141 Title I		612,658	727,283	1,048,629
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This grant project includes programs carried out under Title 1 of the Elementary and Secondary Education Act. Monies in this account are combined with Head Start revenues to fund the Oak Ridge Preschool, early childhood education program. Beginning in FY10, this line item also accounts for ARRA Funding (\$220,113). Funding is also received by Willow Brook Elementary and Robertsville Middle School.

Change \$321,346

47142 Title V -- Part A- Innovative Programs		7,301	108	0
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This grant includes funds to upgrade system wide and school-based audiovisual materials and technological equipment. A 25% reduction occurred in FY06 followed by a 50% reduction in FY'07, a 100% reduction for FY09 and FY10..

Change (\$108)

47143 IDEA Part B		914,126	913,901	1,504,906
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These funds are used to provide special education services to preschool students (\$26,651) and age 6-22 students (\$966,168). Beginning in FY10, this line item also accounts for ARRA Funding (\$498,255-Special Education) and (\$13,832- Preschool).

Change \$591,005

47189 Title II -- Part A- Teacher and Principal Training		165,961	190,522	190,522
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Title II-A funds pay for consultants, teacher stipends, substitute teachers, workshop materials, travel, registration fees, a .35 staff development assistant, other costs associated with training teachers and principals and a .4 instructional coach in the area of technology integration. This includes \$899 for private schools.

Change \$0

47189 Title II -- Part D- Enhancing Education Thrhgh Technology		6,106	6,785	15,873
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Title II-D funds provide for equipment, materials, and training for integration of technology. This includes \$284 for private schools. Beginning in FY10, this line item also accounts for ARRA Funding (\$9088).

Change \$9,088

47590 Other Federal Through State	7,593	25,964	27,581
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Title III funds provide materials and equipment for LEP (Limited English Proficient), ELL (English Language Learner) or ESL (English as a Second Language) children and .5 teacher assistant. Beginning in FY10, this line item also accounts for Title X McKinney-Vento Homeless Assistance ARRA Funding (\$1617).

Change \$1,617

47590.13 Title IV -- Better Schools for America, Part A Safe and Drug Free Communities	94,837	96,217	103,700
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Title IV funds (\$13,700) provide for costs associated with the drug and alcohol prevention effort, support for At-Risk-Students and a .15 grants assistant. A 20% reduction in these funds occurred in FY07, and 20% reduction for FY09. This includes \$578 for private schools. The Willow Brook 21st Century Community Learning Grant is also accounted for here (\$90,000), Funding for FY10 is unknown at this time.

Change \$7,483

47990 Project Head Start -- Preschool	681,618	682,611	682,611
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This grant is used to fund the operational costs of Head Start and the Department of Human Services.

Change \$0

47990 CRESO	\$ 95,269	\$ 75,000	\$ 75,000
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This revenue account reflects funds provided through a direct federal grant from the Department of Energy to support the CRESO project.

Change \$0

49800 Operating Transfers	\$ -	\$ -	\$ -
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In the past, this line item accounted for operating transfers to the Federal Projects Fund.

Change \$0

47000 Total Federal Projects Funds	\$2,739,565	\$2,789,297	\$3,720,121
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Change \$930,824

Percent 33.37%

Detail of

**Estimated
Revenues**

**Special Revenue
Fund 145**

SPECIAL REVENUE - FUND 145

The services supported by the resources in this fund are the Oak Ridge Schools Family Resource Center and the Safe Schools Act. The Family Resource Center is supported with a state grant and a local match.

ACCOUNT NO.	REVENUES	2007-08 AUDIT REPORT	2008-09 APPROVED BUDGET	2009-10 PROPOSED BUDGET
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44990 Other Local Revenue		\$ 8,980	\$ -	\$ -
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This revenue represents local revenue received for support of the Family Resource Center and the Vista/America Reads Program.
Change \$0

46590 Other State Education Funds		\$ 20,300	\$ 20,600	\$ 20,600
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This revenue represents state grant funding for the Safe Schools Act (\$20,600).
Change \$0

46980 Other State Grants		\$ 33,269	\$ 33,300	\$ 33,300
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This revenue represents state grant funding for the Family Resource Center (\$33,300).
Change \$0

49800 Transfer-In		\$ 52,326	\$ 52,326	\$ 52,326
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This revenue account is generated through a transfer from the general fund. It is considered the school district's local match to the Family Resource Program.
Change \$0

Total Special Revenue Fund		\$ 114,875	\$ 106,226	\$ 106,226
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Change \$0
Percent 0.00%

Detail of

**Estimated
Revenue**

**Extended School
Program
Fund 146**

EXTENDED SCHOOL PROGRAM REVENUES - FUND 146

The service provided by the resources in this fund is the Oak Ridge Schools Extended Child Care Program. The program is self supporting through fees.

ACCOUNT NO.	REVENUES	2007-08 AUDIT REPORT	2008-09 APPROVED BUDGET	2009-10 PROPOSED BUDGET
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39000 Undesignated Fund Balance.....		\$ 1,007	\$ -	\$ -
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TCA 49-3-352(c) states "Any fund balance remaining unexpended at the end of a fiscal year of a local public education system shall be carried forward the subsequent fiscal year. Such fund balance shall be available to offset shortfalls of budgeted revenues or, subject to provisions of TCA 49-2-301(f)(23), shall be available to meet unforeseen increases in operating expenses.

43581 Community Service Fees - Children (Day Care) .		\$ 389,205	\$ 437,414	\$ 437,414
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This revenue account is generated through fees collected for the ORS extended child care program which is the sole revenue source for this program.

School Year Rates
Two days or less per week ---- \$26.00
Holidays will be \$26.00

Weekly Rates	AM	PM	BOTH
Pre K-2	\$26	\$38	\$42
3-4	\$26	\$38	\$42
MS	\$26	\$38	\$42

Summer Rates
All Students -- \$79.00 per week (a week is 3 or more days)
\$26.00 per day if two days or less

Activity Fees
Summer/Fall -- \$40.00

Change \$0

43500 Total Extended School Program		\$ 390,212	\$ 437,414	\$ 437,414
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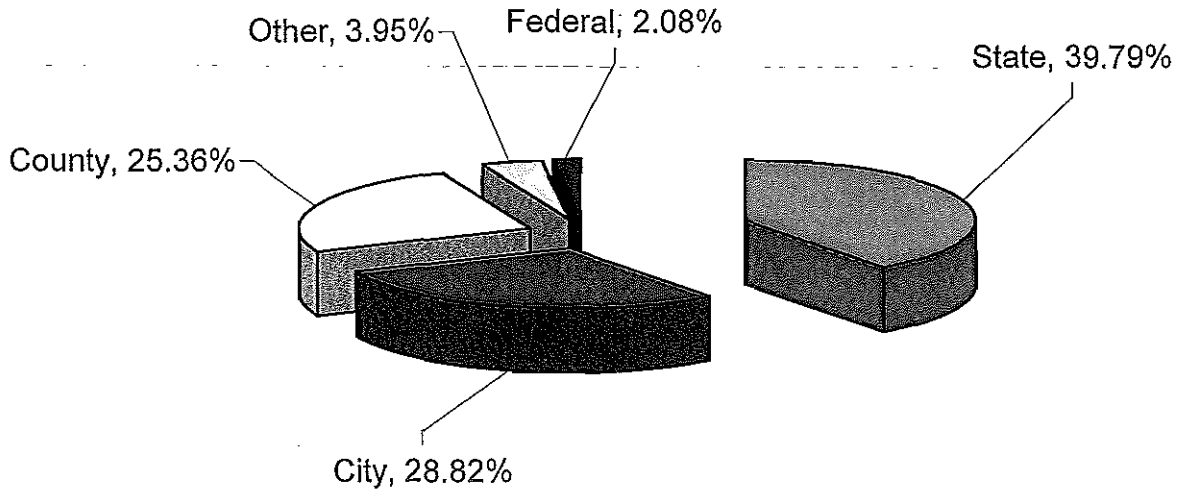
Change \$0
Percent 0.00%

Statistical Information

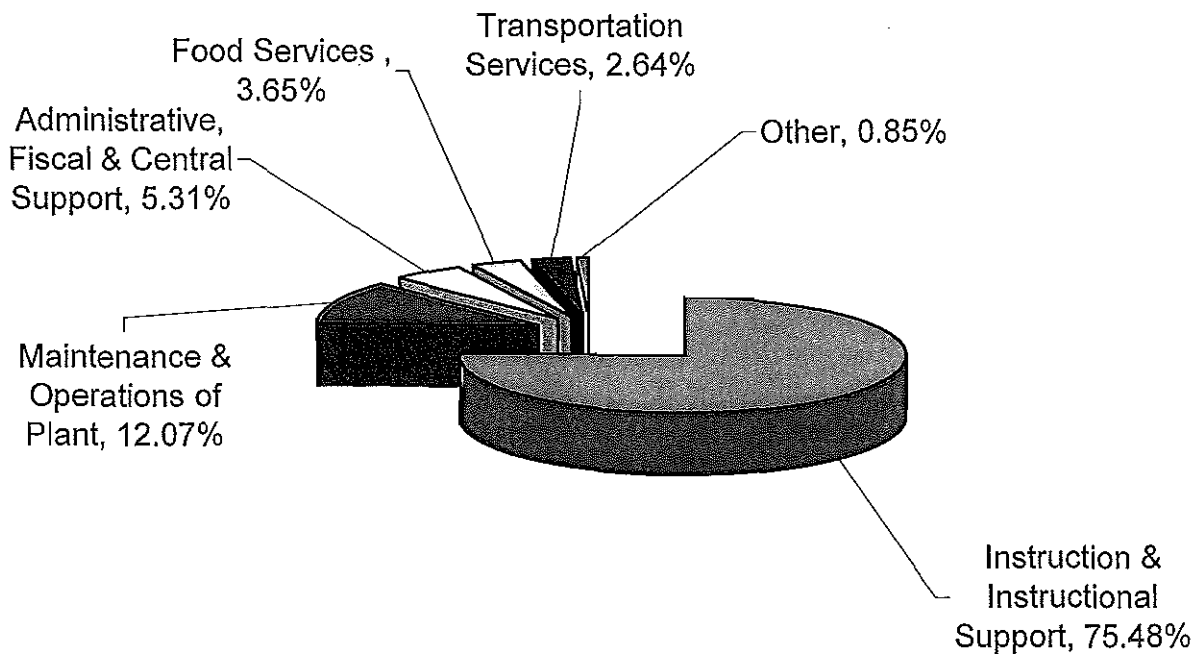
**General Purpose School
Fund 141**

Percentage Distribution FY 2010 General Purpose Budget

Revenues



Appropriations



SCHOOL FUND APPROPRIATIONS (EXPENDITURES) SUMMARY
PERCENTAGE DISTRIBUTION OF TOTAL BUDGET

ACCOUNT	EXPENDITURES	2007-08 AUDIT REPORT	2008-09 APPROVED BUDGET	2009-10 PROPOSED BUDGET	PERCENT OF PROPOSED BUDGET
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71000 Instruction

71100 Regular Education Program	\$ 23,355,531	\$ 22,145,511	\$ 22,918,937	47.3%
71150 Alternative Schools	\$ 491,107	\$ 488,757	\$ 602,362	1.2%
71200 Special Education Program	\$ 4,197,181	\$ 4,163,062	\$ 3,814,995	7.9%
71300 Technology--Career Program	\$ 951,438	\$ 961,111	\$ 1,138,261	2.3%
71900 Other -- Instructional Contingency	\$ -	\$ 408,489	\$ 99,683	0.2%

72000 Support Services

72120 Health Services	\$ 295,809	\$ 330,952	\$ 338,703	0.7%
72130 Other Student Support	\$ 1,352,000	\$ 1,586,741	\$ 1,591,066	3.3%
72210 Regular Instructional Support	\$ 1,824,467	\$ 1,807,587	\$ 1,898,576	3.9%
72220 Special Education Support	\$ 500,753	\$ 479,640	\$ 532,799	1.1%
72230 Technology--Career Support	\$ 158,440	\$ 161,517	\$ 163,283	0.3%
72310 Board of Education	\$ 743,803	\$ 693,349	\$ 690,150	1.4%
72320 Director of Schools	\$ 252,305	\$ 256,312	\$ 260,091	0.5%
72410 Office of the Principal	\$ 2,574,850	\$ 2,676,709	\$ 2,702,503	5.6%
72510 Fiscal Services	\$ 705,344	\$ 635,336	\$ 651,730	1.3%
72520 Human Resources	\$ 210,352	\$ 244,648	\$ 241,581	0.5%
72610 Operation of Plant	\$ 3,675,565	\$ 4,461,696	\$ 4,480,510	9.2%
72620 Maintenance of Plant	\$ 1,245,106	\$ 1,366,579	\$ 1,373,460	2.8%
72710 Transportation	\$ 1,033,402	\$ 1,166,272	\$ 1,280,825	2.6%
72810 Central Services	\$ 1,135,654	\$ 945,943	\$ 974,560	2.0%

73000 Non-Instructional Services

73100 Food Service	\$ 1,855,972	\$ 1,730,201	\$ 1,768,565	3.6%
73300 LEAPS After School Program	\$ 144,000	\$ 99,999	\$ 99,999	0.2%
73400 Preschool Program	\$ 345,628	\$ 362,697	\$ 362,698	0.7%

76100 Capital Outlay

76100 Regular Capital Outlay	\$ 102,377	\$ 159,000	\$ 99,638	0.2%
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82000 Capital Leases

82000 Capital Leases	\$ 188,322	\$ 784,387	\$ 314,000	0.6%
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99000 Other Uses

99100 Operating Transfers	\$ 231,084	\$ 47,499	\$ 104,326	0.2%
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TOTAL GENERAL FUND EXPENDITURES	\$ 47,570,490	\$ 48,163,996	\$ 48,503,300	100.0%
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Change \$339,304
Percent 0.70%

**SCHOOL FUND APPROPRIATIONS (EXPENDITURES) SUMMARY
COMPARISON BY BUDGET CATEGORY**

ACCOUNT	EXPENDITURES	2007-08 AUDIT REPORT	2008-09 APPROVED BUDGET	2009-10 PROPOSED BUDGET	INCREASE (DECREASE)
71000 Instruction					
71100	Regular Education Program	\$ 23,355,531	\$ 22,145,511	\$ 22,918,937	\$ 773,426
71150	Alternative Schools	\$ 491,107	\$ 488,757	\$ 602,362	\$ 113,605
71200	Special Education Program	\$ 4,197,181	\$ 4,163,062	\$ 3,814,995	\$ (348,067)
71300	Technology--Career Program	\$ 951,438	\$ 961,111	\$ 1,138,261	\$ 177,150
71900	Other -- Instructional Contingency	\$ -	\$ 408,489	\$ 99,683	\$ (308,806)
72000 Support Services					
72120	Health Services	\$ 295,809	\$ 330,952	\$ 338,703	\$ 7,751
72130	Other Student Support	\$ 1,352,000	\$ 1,586,741	\$ 1,591,066	\$ 4,325
72210	Regular Instructional Support	\$ 1,824,467	\$ 1,807,587	\$ 1,898,576	\$ 90,989
72220	Special Education Support	\$ 500,753	\$ 479,640	\$ 532,799	\$ 53,159
72230	Technology--Career Support	\$ 158,440	\$ 161,517	\$ 163,283	\$ 1,766
72310	Board of Education	\$ 743,803	\$ 693,349	\$ 690,150	\$ (3,199)
72320	Director of Schools	\$ 252,305	\$ 256,312	\$ 260,091	\$ 3,779
72410	Office of the Principal	\$ 2,574,850	\$ 2,676,709	\$ 2,702,503	\$ 25,794
72510	Fiscal Services	\$ 705,344	\$ 635,336	\$ 651,730	\$ 16,394
72520	Human Resources	\$ 210,352	\$ 244,648	\$ 241,581	\$ (3,067)
72610	Operation of Plant	\$ 3,675,565	\$ 4,461,696	\$ 4,480,510	\$ 18,814
72620	Maintenance of Plant	\$ 1,245,106	\$ 1,366,579	\$ 1,373,460	\$ 6,881
72710	Transportation	\$ 1,033,402	\$ 1,166,272	\$ 1,280,825	\$ 114,553
72810	Central Services	\$ 1,135,654	\$ 945,943	\$ 974,560	\$ 28,617
73000 Non-Instructional Services					
73100	Food Service	\$ 1,855,972	\$ 1,730,201	\$ 1,768,565	\$ 38,364
73300	LEAPS After School Program	\$ 144,000	\$ 99,999	\$ 99,999	\$ 0
73400	Preschool Program	\$ 345,628	\$ 362,697	\$ 362,698	\$ -
76100 Capital Outlay					
76100	Regular Capital Outlay	\$ 102,377	\$ 159,000	\$ 99,638	\$ (59,362)
82000 Capital Leases					
82000	Capital Leases	\$ 188,322	\$ 784,387	\$ 314,000	\$ (470,387)
99000 Other Uses					
99100	Operating Transfers	\$ 231,084	\$ 47,499	\$ 104,326	\$ 56,827
TOTAL GENERAL FUND EXPENDITURES		\$ 47,570,490	\$ 48,163,996	\$ 48,503,300	\$ 339,304

Change \$339,304
Percent 0.70%

**Description and
Rationale for
Revenue
Projections**

**General Purpose School
Fund 141**

RESERVES AND/OR FUND BALANCES (30000)

Reserves are funds left unspent from the previous year and are designated for a specific purpose. Fund balances are left unspent from the previous year without designation but are restricted in their use to non-recurring uses.

ACCOUNT NO.	RESERVES AND/OR FUND BALANCES	2007-08 AUDIT REPORT	2008-09 APPROVED BUDGET	2009-10 PROPOSED BUDGET
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34290 Other Local Education Reserves	\$	-	\$	-	\$	-
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This funding account is made up of funds received for dedicated projects and unspent in previous fiscal years. They can be appropriated in subsequent years for use in the designated projects. No expenditures are planned for FY'10 from this line item.

Change \$0

39000 Undesignated Fund Balance.	\$	899,527	\$	477,094	\$	76,173
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TCA 49- 3-352(c) states "Any fund balance remaining unexpended at the end of a fiscal year in the general fund of a local public education system shall be carried forward the subsequent fiscal year. Such fund balance shall be available to offset shortfalls of budgeted revenues or, subject to provisions of TCA 49-2-301(f)(23), shall be available to meet unforeseen increases in operating expenses. The accumulated fund balance in excess of three percent (3%) of the budgeted annual operating expenses for the current fiscal year may be budgeted and expended for nonrecurring purposes but shall not be used to satisfy appropriation requirements for recurring annual operating expenses." Based on an analysis of the FY'09 Budget, it appears that the undesignated Fund Balance will be above the 3 percent requirement and (\$76,173) is being appropriated to balance expenditures.

Change (\$400,921)

30000 TOTAL RESERVES AND/OR FUND BALANCE	\$	899,527	\$	477,094	\$	76,173
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Change (\$400,921)

Percent -84.03%

LOCAL REVENUES (40000)

Local revenues include various taxes and in lieu of taxes designated by a local legislative body (County Commission) for the maintenance and improvement of elementary and secondary education.

ACCOUNT NO.	REVENUES	2007-08 AUDIT REPORT	2008-09 APPROVED BUDGET	2009-10 PROPOSED BUDGET
40110	Current Property Tax	\$ 7,993,442	\$ 8,097,366	\$ 8,381,020

This revenue account is Oak Ridge Schools' share of property taxes collected by Anderson and Roane Counties for education. Collections are divided based on the percent of Weighted Full Time Equivalent Average Daily Attendance (WFTEADA). Based on an analysis of recent experience of county property tax collections, a 2.35% increase over 2009 estimated actual receipts has been budgeted for FY'10.
Change \$283,654

40210	Local Option Sales Tax	\$ 3,571,471	\$ 3,612,936	\$ 3,910,786
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This revenue account is Oak Ridge Schools' share of local option sales taxes collected in Anderson County and Roane County and allocated to education. Taxes collected are divided based on the percent of Weighted Full Time Equivalent Average Daily Attendance (WFTEADA) Oak Ridge is projected to have of each county. A 5.1% increase over 2009 anticipated actual receipts has been budgeted for FY'10.
Change \$297,850

40280	Mineral Severance Tax	\$ 7,029	\$ 5,200	\$ 7,000
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This revenue account is Oak Ridge Schools' share of mineral severance taxes collected in Anderson County and allocated to education. Taxes collected are divided based on the percent of Weighted Full Time Equivalent Average Daily Attendance (WFTEADA) Oak Ridge is projected to have of Anderson County. Based on historical trends and FY'08 actual receipts, the projection for this revenue account has been increased.
Change \$1,800

40000	Total Local Taxes	\$ 11,571,942	\$ 11,715,502	\$ 12,298,805
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Change \$583,303
Percent 4.98%

CHARGES FOR CURRENT SERVICES (43500)

Charges for Current Services revenues include charges that a Board of Education can charge for tuition, selected education programs and other support services.

ACCOUNT NO.	REVENUES	2007-08 AUDIT REPORT	2008-09 APPROVED BUDGET	2009-10 PROPOSED BUDGET
43511	Tuition - Regular Day Students	\$ 481,931	\$ 450,000	\$ 480,000

This revenue is generated from tuition fees charged to students who live outside Oak Ridge and attend Oak Ridge Schools. The tuition rates for FY' 09 are listed below. The rates for FY'10 will be set at the August 2009 Board of Education Meeting. Based on recent enrollment history and rates, this line item is projected to increase.

		K-6	7-12
	Anderson County	\$ 2,998	\$ 3,345
	Roane County	\$ 3,072	\$ 3,428
	Other Tennessee Counties	\$ 5,485	\$ 6,120
	Out of State	\$ 9,772	\$ 10,904
Change	\$30,000		

43513	Tuition - Summer School	\$ 22,668	\$ 27,000	\$ 23,000
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This account is generated from tuition fees charged to students who attend Oak Ridge Summer High School and the K-8 Summer Institute Program.
Change (\$4,000)

43517	Tuition - Other (Driver Education)	\$ -	\$ 10,500	\$ -
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This revenue account was previously generated for students who participated in the summer Driver's Education program. The tuition rate was (\$280) for Oak Ridge residents and (\$360) for non-residents. As of summer 2008, this program has been discontinued.
Change (\$10,500)

43521	Lunch Payments - Children	\$ 535,869	\$ 600,212	\$ 575,000
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This account is generated by the lunch fee charged to students. FY'09 fees were (\$2.85) at the elementary level and (\$3.10) at the secondary level. A rate increase to (\$2.95) at the elementary level and (\$3.20) at the secondary level is proposed for FY'10.
Change (\$25,212)

43522	Lunch Payments - Adults	\$ 51,805	\$ 38,000	\$ 52,000
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This account is generated by the lunch fee charged to adults (staff and parents). The FY'09 fee was (\$3.60). A rate increase to (\$3.70) is proposed for FY'10.
Change \$14,000

43523	Income from Breakfast	\$ 30,117	\$ 24,000	\$ 28,000
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This account is generated by the breakfast fee charged to students. FY'09 fees were (\$1.50) for students and (\$1.80) for adults. A rate increase to (\$1.60) for students and (\$1.90) for adults is proposed for FY'10.
Change \$2,000

43525	A la Carte Sales	\$ 247,766	\$ 200,000	\$ 250,000
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This revenue account is generated from a la carte sales in our food service program. The overall increase represents the shift of sales from the regular school lunch items to this line item.
Change \$50,000

43533 Transportation Fees	\$	94,070	\$	-	\$	-
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This revenue account was generated from collection of fees for field trips, athletic event travel and other school transportation for students. In FY08, this line item included Preschool payments toward the cost of providing teacher assistants on the bus for preschool children. Beginning in FY09 and continuing in FY10, no funding will be accounted for in this line item because the bus contractor will directly bill schools for the services.

Change \$0

43990 Other Food Service Charges	\$	33,581	\$	35,000	\$	35,000
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This revenue account is generated from collection of fees for food service related services. Examples include special events such as extended childcare breakfast; preschool lunch; breakfast and other special programs.

Change \$0

43000 Total Charges for Current Services	\$	1,497,808	\$	1,384,712	\$	1,441,000
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Change \$56,288

Percent 4.06%

OTHER LOCAL REVENUES (44000)

Other local revenues include several miscellaneous revenues that can be earned or accepted by a local board of education.

ACCOUNT NO	REVENUES	2007-08 AUDIT REPORT	2008-09 APPROVED BUDGET	2009-10 PROPOSED BUDGET
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44110	Interest Earned.....	\$ 149,314	\$ 210,000	\$ 150,000
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This item represents funds earned on the investment of funds in short term certificates of deposit and a money market checking account. According to state law, school systems can invest funds in guaranteed investment programs. A decrease is projected, based upon the decline of fund balance available for investment purposes as well as interest rates.

Change (\$60,000)

44120	Lease/Rentals.....	\$ 8,923	\$ 9,300	\$ 9,000
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This item represents anticipated revenue to the school system for use of school facilities by community organizations for recreation and cultural events in the amount of (\$3,000) and (\$6,300) in revenue from the rental of calculators.

Change (\$300)

44170	Miscellaneous Refunds.....	\$ 32,128	\$ 86,500	\$ 93,000
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This item represents miscellaneous refunds received by the school system. One particular reimbursement will be the E-Rate reimbursement for the cost of system communications (Local and long distance telephone, cellular phone and internet access). This program was established to assist schools and libraries in obtaining discounts for technology services and working toward student access to technology in every classroom.

Change \$6,500

44520	Insurance Recovery.....	\$ 948	\$ -	\$ -
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This item represents insurance payments received by the school system for lost, stolen or damaged property. Damages recovered from individuals may also be recorded here.

Change \$0

44530	Sale of Equipment	\$ 28,340	\$ 15,000	\$ 5,000
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This line item represents funds from the sale of vehicles and other surplus equipment.

Change (\$10,000)

44570	Contributions & Gifts.....	\$ 51,340	\$ 51,830	\$ 51,000
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This revenue category represents potential gifts or contributions which includes estimates for programs such as SECME, Adult High School, and other small miscellaneous grants from community businesses and organizations.

Change (\$830)

44990	Other Local Revenue.....	\$ 16,082	\$ 15,000	\$ 16,000
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This revenue account includes locally funded programs such as RIF (\$1,300), local or regional government grants (\$10,300), payment for lost textbooks and materials (\$2,400), and Teacher Center fees (\$1,000).

Change \$1,000

44000	Total Other Local Revenues	\$ 287,075	\$ 387,630	\$ 324,000
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Change (\$63,630)

Percent -16.42%

STATE REVENUES (46000)

State education funds are allocated by the State Department of Education on a formula or grant basis. In addition, other state agencies offer grant opportunities that provide funding for special projects.

ACCOUNT NO.	REVENUES	2007-08 AUDIT REPORT	2008-09 APPROVED BUDGET	2009-10 PROPOSED BUDGET
46511	Basic Education Program	\$ 17,175,000	\$ 17,576,000	\$ 17,943,000

This revenue account represents the basic support from the State Department of Education. It is based on the current Basic Education Program (BEP 2.0) Formula. In times of declining enrollment, it provides a "Stability Provision" that would entitle the school system to the level of funding of the previous year, if it exceeded the current year's allocation. The amount budgeted in this line item represents information received to date from the state. It does not include an adjustment for the January '10 health insurance rate increase, a certified retirement rate increase, a non-certified retirement rate increase or a salary adjustment. The figure may be adjusted as final enrollment counts fluctuate or further clarification of current legislation becomes available. Final numbers may not become available until July 2009.
Change \$367,000

46515	Early Childhood Education . . .	\$ 415,849	\$ 432,698	\$ 432,698
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This revenue is based on the Governor's Voluntary Pre-K Initiative using lottery funding and expansion dollars. There will be no increase in funding for FY10.
Change \$0

46520	School Food Service	\$ 15,555	\$ 15,550	\$ 15,550
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This revenue account is based on the Tennessee Child Nutrition matching fund. Monies are allotted to Oak Ridge Schools depending on funds available from the State of Tennessee and student participation in the month of April.
Change \$0

46550	Driver Education	\$ -	\$ 3,000	\$ -
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This revenue account previously represented state funding for the summer Driver's Education Program.
Change (\$3,000)

46590	Other State Education Funds . .	\$ 184,235	\$ 271,607	\$ 99,000
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This revenue account is for special funds received from the State Department of Education including the LEAPS program (\$99,000) or from organizations that provide services to the state. In FY09, this line item accounted for the one time bonus money received from the state for certified staff.
Change (\$172,607)

46610	Career Ladder	\$ 397,105	\$ 462,000	\$ 397,105
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This revenue account is for the Career Ladder supplemental salary payments for certificated staff. This is a fully funded state program.
Change (\$64,895)

46612	Career Ladder - Extended Contract . . .	\$ 298,503	\$ 299,000	\$ 240,167
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This revenue account is for the Extended Contract funding allocation from the State Department of Education.
Change (\$58,833)

46980	Other State Grants	\$ 7,500	\$ 90,000	\$ 90,000
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This line item accounts for potential state grants.
Change \$0

46990	Other State Revenues	\$ 80,000	\$ 80,000	\$ 80,000
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This revenue accounts for other potential state grant funding. For FY09 and FY10, \$80,000 was budgeted for a state mandated grant providing for a system wide wellness coordinator and associated expenses.
Change \$0

46000	Total State Revenues	\$ 18,573,747	\$ 19,229,855	\$ 19,297,520
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Change \$67,665
Percent 0.35%

**Description and
Justification of
Budget
Appropriations**

**General Purpose School
Fund 141**

FEDERAL REVENUES (47000)

Federal education funds are allocated by Federal and State agencies on a formula or grant basis either through the State Department of Education or direct from Federal agencies. Federal funds are usually highly restricted in their use.

ACCOUNT NO.	REVENUES	2007-08 AUDIT REPORT	2008-09 APPROVED BUDGET	2009-10 PROPOSED BUDGET
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47111	Section 4 - Lunch.	\$ 514,833	\$ 545,000	\$ 540,000
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This revenue account is generated from the USDA reimbursements for paid, reduced and free lunches. USDA releases new rates in July. The current rate is (\$.24) for every paid, free and reduced lunch. The current rates for free and reduced lunches are (\$2.57) and (\$2.17) per meal respectively in addition to the (\$.24) rate identified above.

Change (\$5,000)

47113	Breakfast.	\$ 121,133	\$ 112,000	\$ 130,000
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This revenue account is generated from the USDA reimbursements for paid, reduced and free breakfasts. The current rate is (\$.25) for every paid, free and reduced breakfast. The current rates for free and reduced breakfast are (\$1.40) and (\$1.10) respectively in addition to the (\$.25) rate identified above. Beginning in FY08, new reimbursement rates were put in place for children with severe needs. Current rates are \$1.68 for every free meal and \$1.38 for every reduced meal.

Change \$18,000

47114	USDA - Other	\$ 171,121	\$ 160,439	\$ 175,000
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This line item is the projected funding for the Summer Food Program and Child Care Food Program sponsored by the U.S. Department of Agriculture. This program started in June of 1994. Summer Food Program Revenue varies depending upon the number of sites served.

Change \$14,561

47143	Federal Through State.	\$ 58,280	\$ 81,228	\$ 58,000
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This account reflects anticipated funding for excess costs in special education.

Change (\$23,228)

47590	Other Federal Through State.	\$ -	\$ -	\$ -
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This account reflects other federal funds provided through the state.

Change \$0

47630	Impact Aid Section 8003 Payments . . .	\$ 107,450	\$ 71,000	\$ 107,000
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Impact Aid Section 8003 provides funds for those school districts that are impacted by federal operations. Funds are distributed based upon the number of students whose parents work on or live on Federal property. Congress amended this law in 1996 and the result is that children of civilian employees at federal operations sites must equal 10% of enrollment or 1,000 in average daily attendance to receive funding from this source.

Change \$36,000

47000	Total Federal Revenues	\$ 972,818	\$ 969,667	\$ 1,010,000
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Change \$40,333

Percent 4.16%

OTHER SOURCES (49000)

Other sources of funding include the sale of bonds and the borrowing of notes (loans) as well as some other sources. In addition, transfers from other governmental funds including the City General Fund are reflected in this category.

ACCOUNT NO.	NON-REVENUES SOURCES	2007-08 AUDIT REPORT	2008-09 APPROVED BUDGET	2009-10 PROPOSED BUDGET
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49200	Bond Issue Funds	\$ -	\$ -	\$ -
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Tennessee Code Annotated (49-3-1003) stipulates that bond proceeds sold by a county shall be shared by a city school system located in the county on the same ratio as the average daily attendance of the year ending June 30 next proceeding the sale of the bonds of the county. These funds were included with other property tax collections for financial statement purposes. No additional funds are anticipated from this source for FY10.

Change \$0

49300	Capitalized Lease Proceeds	\$ 732,479	\$ 471,515	\$ -
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This line items accounts for funds received through a capitalized lease for computer equipment.

Change (\$471,515)

49800	Operating Transfers - indirect Costs.	\$ 46,612	\$ 20,000	\$ 75,000
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This account represents funds transferred into the general school fund from the federal projects fund to cover indirect costs. Oak Ridge School's indirect cost rate indicates that approximately (\$75,000) can be transferred in FY'10.

Change \$55,000

49810	City General Fund Transfers.	\$ 12,988,483	\$ 13,508,021	\$ 13,980,802
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This account represents the allocation from the City of Oak Ridge.

Change \$472,781
3.50%

49000	Total Other Sources	\$ 13,767,575	\$ 13,999,536	\$ 14,055,802
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Change \$56,266
Percent 0.40%

REGULAR INSTRUCTION PROGRAM (71100)

The Regular Instruction Program includes all expenses related to activities that provide Oak Ridge students with elementary and secondary learning experiences. Major elements in this series include salaries for teachers and teacher assistants, costs of instructional supplies and textbooks and instructional equipment. Revenues for this section consist of local, county and state government funds. This section of the budget is also supplemented with funds provided through local grants.

ACCOUNT NO.	EXPENDITURES	2007-08 AUDIT REPORT	2008-09 APPROVED BUDGET	2009-10 PROPOSED BUDGET
71100 116	Teachers.....	\$ 15,347,078	\$ 15,430,820	\$ 16,160,368

This category includes salaries for regular teachers, ELL teachers, advanced degrees and intermediate steps, and supplements.

Elementary and Secondary

The overall enrollment in grades K-12 is projected to increase by 45 students, which includes a projected growth of 3 students in grades K-4, a projected increase of 53 students in grades 5-8 and a projected decrease of 11 students in grades 9-12. FY'10 is the ninth year that all schools must meet state BEP class size guidelines and, based on our projected staffing for FY'10 we should be within those guidelines. If needed, additional staff will be added when firm enrollment numbers are available. For FY10 a .50 FTE Teacher for English Language Learners (ELL), a 1.00 FTE Wellness/PE Teacher for ORHS, a 1.00 FTE Math Teacher for ORHS and a 1.0 2nd Grade Teacher for Willow Brook have been added to this line item due to new state mandates for delivery of instruction. Class size mandates require that a 1.00 FTE Kindergarten Teacher be added for Glenwood. Salaries for a total of 3.5 FTE ELL teacher positions are included in this line item. They were previously accounted for in line item 71200-116. Delineation of proposed positions for teachers, as well as other staff, are noted in Appendix "B" and their salaries are based on salary schedules in Appendix "C-1".

Advanced Degrees and Intermediate Steps

Based on experience, funds are allocated to cover the cost of advanced degrees and intermediate steps earned by professional staff members before the beginning of the 2009-10 school year.

Coaching, Intramural and Professional Library Supplements

The salary schedule for supplements is described in Appendix "C-12."

Change \$729,548

71100 117	Career Ladder Program	\$ 246,413	\$ 312,672	\$ 312,672
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This item is merit pay designated for the Career Ladder Level I, II and III teachers.

Change \$0

71100 127	Career Ladder Extended Contracts Program.....	\$ 252,500	\$ 220,000	\$ 185,543
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This item is for teachers who are involved in year-long and summer projects such as tutoring, enrichment, summer school and institutes. The source of funding through the state Career Ladder Extended Contract Program is unknown at this time.

Change (\$34,457)

71100 128	Homebound Instruction.....	\$ 4,375	\$ 4,393	\$ 4,393
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This item provides homebound instruction for students as needed.

Change \$0

71100 163	Educational Assistants.....	\$	917,315	\$	820,477	\$	968,032
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This item includes the salaries for regular education teacher assistants and paraprofessional positions. Other assistants are also accounted for in special education, federal projects, and the preschool program. A salary schedule step to those eligible is included under this line item. The salary schedules for educational assistants are shown in Appendix "D-2."

Change \$147,555

71100 189	Other Salaries & Wages.....	\$	22,038	\$	45,300	\$	60,715
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This line item includes salaries for Summer School and the ESL (English as a Second Language) translator.

Change \$15,415

71100 195	Substitute Teachers.....	\$	50,056	\$	185,000	\$	185,000
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This category includes salaries for substitute teachers used when regular teachers are on personal, professional or sick leave. Substitute teacher pay rates are shown in Appendix "C-13."

Change \$0

71100 201	Social Security.....	\$	1,108,352	\$	1,055,157	\$	1,108,357
71100 204	State Retirement.....	\$	1,121,550	\$	1,123,284	\$	1,183,890
71100 206	Life Insurance.....	\$	32,629	\$	40,194	\$	42,117
71100 207	Medical Insurance.....	\$	1,548,471	\$	1,503,221	\$	1,499,963
71100 208	Dental Insurance.....	\$	-	\$	-	\$	-
71100 212	Medicare.....	\$	260,436	\$	246,771	\$	259,212
71100 299	Dental/Eye care Benefits.....	\$	137,288	\$	160,750	\$	144,250
	Benefits Total	\$	4,208,727	\$	4,129,377	\$	4,237,789

This group of line items is calculated as a percent of salary or as a fixed amount per employee as shown in Appendix "A."

Change \$108,412

71100 399	Other Contracted Services.....	\$	3,261	\$	3,000	\$	3,000
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This item includes expenses associated with the Oak Ridge Children's Museum (\$3000).

Change \$0

71100 429	Instructional Supplies & Materials.....	\$	193,692	\$	193,223	\$	193,489
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This item includes an allocation for instructional materials. Specific allocations for each school are found in Appendix "B" and are divided between this line item account (85%) and line item account 72410-499 (15%) in the school administration series. Allocations include Category C students at their assigned schools. The overall allocation has increased based upon enrollment fluctuations between grade levels and a 0% increase in the per pupil allocation. The proportionate changes to the overall allocation are based on the new enrollments applied to the FY'10 per pupil rates.

Per Pupil Rates	FY'09	FY'10
Elementary	46.33	46.33
Middle School	48.86	48.86
High School	50.30	50.30

Change \$266

71100 449	Textbooks.....	\$	448,260	\$	399,037	\$	399,037
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The recurring base in this line item represents the estimated funds needed for the FY'10 textbook adoption and supplemental materials. Additional funds are used for replacement of textbooks and to purchase additional supplemental materials across the district.

Change \$0

7100 499	Other Supplies & Materials	\$	7,131	\$	10,820	\$	10,820
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included in this line item are supplies and materials (\$2,000), bus charges (\$7,000), and free lunch expenses for eligible students (\$1,820) needed to operate summer school and summer institute.

Change \$0

71100 599	Other Charges	\$	19,120	\$	19,120	\$	19,120
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This item includes the expenditures for the Summer Band Program (\$15,720) and indigent student scholarships for band camp (\$3,400).

Change \$0

71100 711	Instructional Equipment/Furniture - Buildings	\$	56,815	\$	113,663	\$	51,835
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This item includes a base allocation for each school to purchase various pieces of equipment and furniture.

Change (\$61,828)

71100 722	Regular Instructional Technology -System wide	\$	1,530,519	\$	258,610	\$	127,124
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This item previously included a base allocation for each school to purchase technology, for district wide software purchases and for Skyward Software training. It also included non-recurring funding for maintenance support of existing technology. For FY10, the recurring base has been earmarked exclusively for maintenance support (annual fees) of existing technology and software.

Change (\$131,486)

71100	TOTAL FOR REGULAR INSTRUCTION	\$	23,307,302	\$	22,145,512	\$	22,918,937
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Change \$773,425

Percent 3.49%

ALTERNATIVE SCHOOLS (71150)

Alternative Schools Program is an instructional program designed for students who have been suspended long term or expelled, as well as for those students who need a smaller setting and varied instructional strategies in order to be successful. This program includes activities that deal directly with the interaction between teachers and students in an alternative learning environment.

ACCOUNT NO.	EXPENDITURES	2007-08 AUDIT REPORT	2008-09 APPROVED BUDGET	2009-10 PROPOSED BUDGET
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71150 116	Teachers.....	\$ 312,843	\$ 287,943	\$ 389,350
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This line item includes teacher salaries for the Elementary and Secondary Alternative schools and the Adult High School. The salaries for these positions are shown in Appendix "C-1" and the staffing placements are shown in Appendix "B."

Change \$101,407

71150 117	Career Ladder Program	\$ 3,000	\$ 5,000	\$ 5,000
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This item is the merit pay designated for Career Ladder Levels I, II and III special education teachers.

Change \$0

71150 163	Educational Assistants.....	\$ 50,956	\$ 67,967	\$ 70,045
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This line item reflects local commitment to staffing educational assistants as needed by elementary and secondary alternative students. Total positions are shown in Appendix "B-3." Salaries are based on the salary schedule in Appendix "D-2." Additional funds for educational assistants are budgeted in the Federal Projects Budget.

Change \$2,078

71150 195	Substitute Teachers	\$ 3,261	\$ 2,800	\$ 2,800
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This item provides for substitute teachers for alternative education classes on a short term basis.

Change \$0

71150 201	Social Security	\$ 23,927	\$ 22,550	\$ 28,966
71150 204	State Retirement.....	\$ 25,110	\$ 25,712	\$ 32,434
71150 206	Life Insurance.....	\$ 797	\$ 1,321	\$ 1,542
71150 207	Medical Insurance	\$ 48,896	\$ 51,046	\$ 47,807
71150 208	Dental Insurance.....	\$ -	\$ -	\$ -
71150 212	Medicare.....	\$ 5,596	\$ 5,274	\$ 6,774
71150 299	Dental/Eye care Benefits	\$ 2,625	\$ 4,500	\$ 3,000
Benefits Total		\$ 106,951	\$ 110,403	\$ 120,523

This group of line items is calculated as a percent of salary or as a fixed amount per employee as shown in Appendix "A."

Change \$10,120

71150 355	Travel	\$ -	\$ 2,000	\$ 2,000
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This line item includes reimbursement for travel of Alternative School assistant principal and Elementary Alternative School staff for expenses incurred in the regular use of their personal vehicles in the performance of their duties and professional development needs.

Change \$0

71150 399	Other Contracted Services	\$	10,035	\$	10,444	\$	744
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This line item supports the cost of the copier rental for the secondary alternative program.

Change (\$9,700)

71150 429	Instructional Supplies & Materials	\$	4,061	\$	1,200	\$	6,050
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This item provides instructional supplies and materials for both alternative programs.

Change \$4,850

71150 725	Alternative Schools Equipment	\$	-	\$	1,000	\$	5,850
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This item includes equipment used by alternative program personnel for the students in that program.

Change \$4,850

71150 TOTAL FOR ALTERNATIVE SCHOOLS		\$	491,107	\$	488,757	\$	602,362
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Change \$113,605

Percent 23.24%

SPECIAL EDUCATION (71200)

The Special Education program includes activities primarily for students with special needs. The activities include Pre-K through 12th grade services for the gifted, mentally retarded, physically handicapped, emotionally disturbed, culturally different, students with learning disabilities, bilingual students, and programs for other special education areas. Revenues for this section consist of local, county, state and federal IDEA-Part B funds.

ACCOUNT NO.	EXPENDITURES	2007-08 AUDIT REPORT	2008-09 APPROVED BUDGET	2009-10 PROPOSED BUDGET
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71200 116	Teachers.....	\$ 2,553,731	\$ 2,081,652	\$ 1,864,010
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This line item includes salaries for the gifted, CDC, resource, and speech and language specialists. In FY09, 9.50 FTE Speech Pathologists were removed from this line item and are now accounted for under 141-71200-171 per State required guidelines. In FY10, salaries for 3.5 FTE ELL teacher positions will be moved from this line item to 71100-116. The salaries for these positions are shown in Appendix "C-1" and the staffing placements are shown in Appendix "B."

Change (\$217,642)

71200 117	Career Ladder Program.....	\$ 47,000	\$ 44,788	\$ 44,788
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This item is the merit pay designated for Career Ladder Levels I, II and III special education teachers.

Change \$0

71200 128	Homebound Teachers.....	\$ 51,281	\$ 51,363	\$ 10,000
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This item provides services for special education students who are unable to attend regular classes and are recommended for homebound by their physicians or IEP agreement. This line item also accounts for homebound teachers as needed. The Supervisor of Special Services coordinates this program. In FY10, .50 FTE salary for the Supervisor of Special Education has been moved to #72220-105.

Change (\$41,363)

71200 163	Educational Assistants.....	\$ 424,349	\$ 354,159	\$ 398,729
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This line item reflects state and local commitment to staffing educational assistants as needed by disabled children which includes bus assistants, mobility aides, instructional assistants, etc. Total positions are shown in Appendix "B-3." Salaries are based on the salary schedule in Appendix "D-2." Additional funds for educational assistants are budgeted in the Federal Projects Budget.

Change \$44,570

71200 171	Speech Pathologist.....	\$ -	\$ 529,103	\$ 544,190
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This line accounts for system Speech Pathologists. Previously, these positions were accounted for in account number 141-71200-116. Beginning in FY09, the State of TN's Chart of Accounts requires these positions be accounted for under this separate line item.

Change \$15,087

71200 189	Other Salaries & Wages.....	\$ 60,896	\$ 92,344	\$ 21,004
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This line item provides funds (\$13,900) for staff members to work with blind, deaf, multiple handicapped children. This line item also includes funding for ESY (Extended School Year) services (\$6,100) on an as needed basis. The ELL translator position previously accounted for here has been moved to 71100-189.

Change (\$71,340)

71200 195	Substitute Teachers	\$	4,279	\$	12,000	\$	12,000
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This item provides for substitute teachers for special education classes and full-time teacher assistants working with high needs students.
Change \$0

71200 201	Social Security	\$	199,589	\$	196,255	\$	179,473
71200 204	State Retirement	\$	214,296	\$	215,694	\$	199,983
71200 206	Life Insurance	\$	7,422	\$	8,647	\$	7,410
71200 207	Medical Insurance	\$	322,952	\$	296,196	\$	293,823
71200 208	Dental Insurance	\$	-	\$	-	\$	-
71200 212	Medicare	\$	46,771	\$	45,898	\$	41,973
71200 299	Dental/Eye care Benefits	\$	30,243	\$	33,770	\$	30,500
Benefits Total		\$	821,272	\$	796,460	\$	753,162

This group of line items is calculated as a percent of salary or as a fixed amount per employee as shown in Appendix "A."
Change (\$43,298)

71200 312	Contracts W/Private Agencies	\$	98,633	\$	70,000	\$	120,000
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This line item includes services needed by special education students for day treatment at Michael Dunn Center and Camelot, and transportation costs.
Change \$50,000

71200 399	Other Contracted Services	\$	111,347	\$	52,738	\$	15,112
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Contracted OT/PT services, clinical assessments, copier services and transportation costs for Special Olympics are included in this line item. \$86,233 of this expenditure will be covered with new IDEA Part B funding in the Federal Projects Budget.
Change (\$37,626)

71200 429	Instructional Supplies & Materials	\$	18,443	\$	49,954	\$	20,000
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This item provides instructional supplies and materials for special education resource classes, teachers of gifted, speech and hearing clinicians, and other special education areas. Software specific to special education is needed as technology in the classrooms increases. The reduction is due to supplies, materials and software acquired through two, one-time grants that have ended.
Change (\$29,954)

71200 725	Special Education Equipment	\$	5,952	\$	28,500	\$	12,000
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This item includes equipment used by resource room teachers, teachers of the gifted, speech and hearing clinicians, and other special education personnel. A significant amount is used for providing specialized equipment for special needs students. The reduction is due to the completion of a one-time grant for technology and computers.
Change (\$16,500)

71200	TOTAL FOR SPECIAL EDUCATION	\$	4,197,181	\$	3,633,958	\$	3,814,995
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Change \$181,037
Percent 4.98%

TECHNOLOGY-CAREER PROGRAM (71300)

The Technology-Career Program includes learning experiences acquired through activities designed to prepare students to enter a career or pursue additional technical-career training after high school. Major elements include the costs for teachers, teacher assistants, textbooks, instructional supplies and instructional equipment. Revenues for this section consist of local, county, and state funding. Additional funding for this program is accounted for under the federal Carl Perkins Vocational Education Act funds.

ACCOUNT NO.	EXPENDITURES	2007-08 AUDIT REPORT	2008-09 APPROVED BUDGET	2009-10 PROPOSED BUDGET
71300 116	Teachers.....	\$ 713,982	\$ 719,296	\$ 861,258

This budget item includes the salaries of 13.79 FTE Technology Career positions at the high school and the middle schools. Salaries for Technology-Career teachers are based on salary schedules found in Appendix "C-1." Assignment of positions are delineated in Appendix "B-1". The increase represents assignment changes and corresponding account code changes.
Change \$141,962

71300 117	Career Ladder Program	\$ 12,400	\$ 15,200	\$ 15,200
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This item includes the merit pay that is designated for Career Ladder Levels I, II and III for Technology-Career teachers.
Change \$0

71300 195	Substitute Teachers	\$ 1,655	\$ 12,000	\$ 12,000
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This item provides for substitute teachers in Technology-Career classes. The salary rates are listed in Appendix "C-13."
Change \$0

71300 201	Social Security	\$ 47,388	\$ 46,283	\$ 55,084
71300 204	State Retirement	\$ 49,356	\$ 47,925	\$ 57,039
71300 206	Life Insurance	\$ 1,438	\$ 1,465	\$ 2,135
71300 207	Medical Insurance	\$ 88,231	\$ 84,118	\$ 97,662
71300 208	Dental Insurance	\$ -	\$ -	\$ -
71300 212	Medicare	\$ 11,081	\$ 10,824	\$ 12,883
71300 299	Dental/Eye care Benefits	\$ 7,943	\$ 7,000	\$ 8,000
	Benefits Total	\$ 205,436	\$ 197,615	\$ 232,803

This group of line items is calculated as a percent of salary or as a fixed amount per employee as shown in Appendix "A."
Change \$35,188

71300 355	Travel	\$ -	\$ -	\$ -
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This line item covered travel for staff (\$3,000) and transportation for students (\$500) for the Health Science Academy. This was funded with non-recurring dollars.
Change \$0

71300 429	Instructional Supplies & Materials	\$ 17,965	\$ 17,000	\$ 17,000
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This item includes instructional materials used in the Technology-Career program. Additional items are purchased using the Carl Perkins Federal Projects Budget.
Change \$0

71300 711	Equipment	\$ -	\$ -	\$ -
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This line item supported expenditures for equipment for the Health Science Academy.
Change \$0

71300	TOTAL FOR TECHNOLOGY-CAREER	\$ 951,438	\$ 961,111	\$ 1,138,261
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Change \$177,150
Percent 18.43%

INSTRUCTIONAL CONTINGENCY (71900)

The instructional contingency is designed to fund instructional activities which cannot be immediately classified in one of the other instructional categories. Funding for this section consists of local, county and state funds.

ACCOUNT NO.	EXPENDITURES	2007-08 AUDIT REPORT	2008-09 APPROVED BUDGET	2009-10 PROPOSED BUDGET
71900 599	Other Charges (Instructional Contingency)	\$ -	\$ 408,489	\$ 99,683

Past experience has clearly demonstrated the need for a contingency in an instructional program involving over thirty five million dollars. A contingency provides the flexibility to manage unforeseen needs or special problems that might arise and permits the staff and Board of Education timely program control. Beginning in FY09 and continuing in FY10, an additional lump sum of \$17,111 has been budgeted here to compensate individuals achieving certification requirements as outlined in the Oak Ridge Schools Differentiated Pay Plan. The State of TN mandates that school systems offer a differentiated pay plan.

Change (\$308,806)

71900	TOTAL FOR INSTRUCTIONAL CONTINGENCY	\$ -	\$ 408,489	\$ 99,683
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Change (\$308,806)
Percent -75.60%

HEALTH SERVICES (72120)

Health services include physical and mental health services which are not direct instruction. Included are activities that provide students with appropriate medical, dental, and nursing services. Revenues for this section consist of local, county and state funds.

ACCOUNT NO.	EXPENDITURES	2007-08 AUDIT REPORT	2008-09 APPROVED BUDGET	2009-10 PROPOSED BUDGET
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72120 131	Medical Personnel	\$ 205,976	\$ 236,022	\$ 240,649
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This budget item provides for a 1.0 system wide RN Health Services Coordinator and 5.0 school nurses. Salary schedules are listed in Appendix "C-5."

Change \$4,627

72120 195	Substitutes for Nurses	\$ 6,386	\$ 4,768	\$ 10,200
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This line item provides for substitute nurses for school nurses on a short term basis. The amount budgeted reflects the need based on actual expenditures.

Change \$5,432

72120 201	Social Security	\$ 14,837	\$ 14,929	\$ 15,553
72120 204	State Retirement	\$ 15,556	\$ 24,464	\$ 25,486
72120 206	Life insurance	\$ 680	\$ 504	\$ 848
72120 207	Medical Insurance	\$ 36,766	\$ 38,858	\$ 32,264
72120 208	Dental Insurance	\$ -	\$ -	\$ -
72120 212	Medicare	\$ 3,470	\$ 3,491	\$ 3,637
72120 299	Dental/Eye care Benefits	\$ 3,612	\$ 2,000	\$ 3,700
	Benefits Total	\$ 74,922	\$ 84,246	\$ 81,488

This group of line items is calculated as a percent of salary or as a fixed amount per employee as shown in Appendix "A."

Change (\$3,381)

72120 355	Travel	\$ 877	\$ 450	\$ 900
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This item includes reimbursement for travel of School Nurses for expenses incurred in the regular use of their automobiles in the performance of official duties. The amount is based upon the current IRS business mileage rate.

Change \$450

72120 399	Other Contracted Services	\$ 3,491	\$ 1,900	\$ 1,900
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This item provides funds for the administration of annual Hepatitis B vaccinations for selected employees for ORS Staff.

Change \$0

72120 499	Other Supplies & Materials	\$ 4,158	\$ 3,566	\$ 3,566
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This item represents the purchase of clinic supplies for all schools(\$1,339). It is distributed on a basis of \$.3465 per elementary student, \$.2625 per middle school student and \$.2835 per high school student. The figure includes a 0% per pupil increase. In addition, funds (\$2,227) are provided for supplies needed by the school nurses.

Change (\$0)

72120	TOTAL FOR HEALTH SERVICES	\$ 295,809	\$ 330,952	\$ 338,703
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Change \$7,751
Percent 2.34%

OTHER STUDENT SUPPORT (72130)

Other student support services include activities designed to assess and improve the well-being of students and to assist them in reaching their potential and individual educational goals. Funds for this section consist of local, county and state funds.

ACCOUNT NO.	EXPENDITURES	2007-08 AUDIT REPORT	2008-09 APPROVED BUDGET	2009-10 PROPOSED BUDGET
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72130 117	Career Ladder Program	\$ 19,700	\$ 20,750	\$ 20,750
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This merit pay is designated for the Career Ladder Levels I, II and III guidance personnel and psychologists.

Change \$0

72130 123	Guidance Personnel.....	\$ 797,736	\$ 923,998	\$ 959,997
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This line item includes the salaries for 15 counselor positions as listed in the staffing assignment charts in Appendix "B-2" and "B-3." In addition to this line item, a system wide guidance position serves special education students and is included in the special education support (72220-189) budget.

Change \$35,999

72130 124	Psychological Personnel.....	\$ 41,362	\$ 40,362	\$ -
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This line item previously supported the salary for a .50 FTE Supervisor of Special Education, which has been moved to #72220-105.

Change (\$40,362)

72130 127	Career Ladder Extended Contract Program	\$ 15,500	\$ 15,500	\$ 5,000
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This item supports the salaries for additional service provided by Career Ladder Level III counselors. State funding is unknown at this time.

Change (\$10,500)

72130 189	Other Salaries & Wages.....	\$ 105,706	\$ 118,897	\$ 133,894
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This item includes salaries for the .40 FTE ORHS SECME Coordinator, and a 1.0 FTE Athletic Trainer. A volunteer reading coordinator .75 position was eliminated in FY08. Beginning in FY08, after the budget adjustment, the 1.0 FTE wellness coordinator position and 1.0 FTE support personnel were charged in this line item. In FY10, the grant will continue. Other associated costs to the program will remain under 72130-599 and benefit line items..

Change \$14,997

72130 201	Social Security	\$ 71,079	\$ 68,854	\$ 68,863
72130 204	State Retirement.....	\$ 74,612	\$ 73,061	\$ 74,541
72130 206	Life Insurance.....	\$ 1,833	\$ 2,255	\$ 2,363
72130 207	Medical Insurance	\$ 79,612	\$ 92,998	\$ 89,434
72130 208	Dental Insurance.....	\$ -	\$ -	\$ -
72130 212	Medicare.....	\$ 16,623	\$ 16,103	\$ 16,235
72130 299	Dental/Eye care Benefits	\$ 8,688	\$ 8,950	\$ 8,700
Benefits Total		\$ 252,447	\$ 262,221	\$ 260,135

This group of line items is calculated as a percent of salary or as a fixed amount per employee as shown in Appendix "A."

Change (\$2,086)

72130 322	Evaluation & Testing.	\$ 32,510	\$ 32,000	\$ 32,000
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This item includes the cost of all testing materials and the cost of processing tests.

Change \$0

72130 354	Transportation Other Than Students.	\$ -	\$ -	\$ -
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This item provided for transportation services for Family Resource Center clients. This was accounted for in a separate fund beginning in FY06.

Change \$0

72130 355	Travel.	\$ 2,825	\$ 11,000	\$ 11,000
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This item includes funds to cover costs associated with student and staff travel in the SECME Program (\$6,000).

Change \$0

72130 429	Materials and Supplies.	\$ 14,294	\$ 23,725	\$ 23,725
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This item provides materials and supplies for the SECME (\$10,325) program.

Change \$0

72130 499	Other Supplies & Materials.	\$ 8,729	\$ 10,288	\$ 10,288
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This item includes costs associated with the Reading Is Fundamental Program (\$1,268); the ORHS Honors Program, graduation exercises, diplomas, plaques (\$6,900); and postage for mailing high school report cards twice each year (\$1,120).

Change \$0

72130 599	Other Charges.	\$ 61,190	\$ 128,000	\$ 134,277
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This item includes (\$90,000) for potential state and local grants. Beginning in FY'08, expenditures for a state mandated grant were accounted for here to fund a systemwide wellness coordinator position, support staff and other expenses associated with the grant. The grant was for (\$70,000) and our matching requirement was (\$17,020). In FY09, the total grant allocation increased to \$80,000. (\$16,277) is accounted for here and the balance is accounted for under salary line item of 72130-189 and associated benefit line items. In FY10 the grant will continue. This line item also includes (\$24,000) which covers costs associated with implementing the Oak Ridge Board of Education Policy, Section III-25, which authorizes the provision of workbooks, supplies, summer school tuition, etc. for indigent students. Nonrecurring funds have been included for the Sister City Program (\$4,000).

Change \$6,277

72130	TOTAL FOR OTHER STUDENT SUPPORT	\$ 1,352,000	\$ 1,586,741	\$ 1,591,066
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Change \$4,325

Percent 0.27%

INSTRUCTIONAL STAFF SUPPORT (72210)

This section includes expenses characterized as assisting instructional staff in planning, developing, and evaluating the process of providing learning experiences for students. Major elements of this section include salaries for supervisors, coordinators and librarians, costs for library books, in-service training activities, and travel. Revenues consist of local, county and state governments with some funds provided from grants and donations.

ACCOUNT NO.	EXPENDITURES	2007-08 AUDIT REPORT	2008-09 APPROVED BUDGET	2009-10 PROPOSED BUDGET
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72210 105	Supervisor/Director	\$ 153,841	\$ 153,841	\$ 203,861
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This item includes the salaries of the Assistant Superintendent of Schools and the Director of Pupil Services. Previously, only .50 of the Director of Pupil Services salary was accounted for here. The salary ranges for these positions are based on salary schedules as listed in Appendix "C-11."

Change \$50,020

72210 117	Career Ladder Program	\$ 11,760	\$ 9,100	\$ 9,100
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This item is designated for the salaries for Career Ladder Level I, II and III supervisory personnel and coordinators.

Change \$0

72210 127	Career Ladder Extended Contract Program	\$ 8,000	\$ 8,000	\$ 8,000
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This line includes the "flow-thru" pay for the Director of Pupil Services and Supervisor of Staff Development. State funding is unknown at this time.

Change \$0

72210 129	Librarian(s)	\$ 437,941	\$ 445,004	\$ 437,694
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This line item includes the salaries of eight librarians who provide services to the schools. Delineation of proposed positions for librarians as well as other staff are noted in Appendix "B." Salaries for librarians are based on the salary schedule found in Appendix "C-1."

Change (\$7,310)

72210 138	Curriculum & Technology Integration Facilitators	\$ 123,786	\$ 154,017	\$ 156,327
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This line item includes the salaries of three curriculum and technology integration specialists who provide services to the schools. They are assigned as follows: 1.0 FTE at Jefferson Middle School, 1.0 FTE at Robertsville Middle School and 1.0 FTE at ORHS. .40 FTE of the RMS position is charged in the Federal Fund. Salaries for these positions are based on the salary schedule found in Appendix "C-17."

Change \$2,310

72210 161	Secretary(s)	\$ 109,104	\$ 89,622	\$ 110,479
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This item includes salaries of the secretaries to the Assistant Superintendent of Schools, the Director of Pupil Services, and the Teacher Center. In FY10, .50 FTE of the salary allocation for the Pupil Services secretary was moved here from #72220-161. The clerical salaries reflect the classification and salary schedule found in Appendix "D-1."

Change \$20,857

72210 162	Clerical Personnel	\$	-	\$	-	\$	-
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This item previously included the salary for a part-time clerk for printing.

Change \$0

72210 189	Other Salaries & Wages	\$	254,928	\$	255,994	\$	259,826
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This item includes the salaries for 3.1 FTE Math Coordinators and Specialists and a .60 FTE Reading/Language Arts Coordinator, and 1.0 FTE Supervisor of Staff Development and the Teacher Center. Salaries are based on salary schedules found in Appendix "C-2", "C-11" and "D-1" respectively.

Change \$3,832

72210 196	In-Service Training/Curriculum Development	\$	70,220	\$	83,000	\$	83,000
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This category includes salaries for curriculum and staff development projects which are vital to the maintenance and improvement of our educational programs. A base of \$83,000 has been allocated in this line item.

		FY'09 Budget	FY'10 Proposed
Glenwood	\$	3,000	\$ 3,000
Linden	\$	3,000	\$ 3,000
Willow Brook	\$	3,000	\$ 3,000
Woodland	\$	3,000	\$ 3,000
Jefferson	\$	3,000	\$ 6,000
Robertsville	\$	6,000	\$ 6,000
Oak Ridge High	\$	12,000	\$ 9,000
Technology	\$	-	\$ -
Career Tech	\$	2,000	\$ 2,000
Math	\$	10,000	\$ 10,000
Reading	\$	6,000	\$ 6,000
Teacher Center/System wide Initiatives/Writing Training	\$	32,000	\$ 32,000
	Total \$	83,000	\$ 83,000

Change \$0

72210 201	Social Security	\$	72,406	\$	74,312	\$	78,634
72210 204	State Retirement	\$	77,146	\$	80,301	\$	85,556
72210 206	Life Insurance	\$	1,856	\$	2,157	\$	2,452
72210 207	Medical insurance	\$	88,747	\$	83,261	\$	91,486
72210 208	Dental Insurance	\$	-	\$	-	\$	-
72210 212	Medicare	\$	17,010	\$	17,379	\$	18,390
72210 299	Dental/Eye care Benefits	\$	10,600	\$	9,205	\$	11,250
	Benefits Total	\$	267,766	\$	266,614	\$	287,768

This group of line items is calculated as a percent of salary or as a fixed amount per employee as shown in Appendix "A."

Change \$21,153

72210 308	Consultants	\$	34,000	\$	9,264	\$	9,264
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This category includes funds to pay consultants(\$9,264) to assist the professional staff, primarily in the areas of reading recovery and curriculum improvement.

Change \$0

72210 355	Travel	\$	43,534	\$	50,340	\$	50,340
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This line item includes travel funds for the Assistant Superintendent of Schools, the Director of Pupil Services, and expenses for teachers, counselors, and coordinators to attend professional conferences and conventions and to visit other schools and school systems. It also includes funds for the local travel of subject area coordinators and special teachers who are split between schools. Funds for the recruiting of personnel, and TSA Chaperone expenses are also included in this line item. The funding includes a mileage reimbursement equal to the current IRS business mileage rate.

Change \$0

72210 429	Curriculum Materials.	\$	63,443	\$	72,504	\$	72,504
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This line item includes expenditures for reading, grade level teachers, math (calculators and manipulatives) and computer materials that are purchased and distributed to all elementary and middle schools. In addition, this line item supports science materials for elementary grades, supplies and materials for the subject area coordinators, and funds to assist schools with their school improvement plans.

Change \$0

72210 432	Library Books and Related Media Materials	\$	61,553	\$	61,753	\$	61,846
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This item includes funds for library books and other related media materials allocated to schools on a per pupil basis including Category C students at their assigned schools. No increase in the per pupil allocation is proposed. A breakdown of the line item by schools can be found in Appendix "B."

			FY'09		FY'10
Change	\$93	Elementary	\$ 13.23	\$	13.23
		Middle School	\$ 14.03	\$	14.03
		High School	\$ 14.43	\$	14.43

72210 437	Periodicals.	\$	10,210	\$	10,173	\$	10,200
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This item includes funds for periodicals and newspapers allocated to schools on a per pupil basis including Category C students at their assigned schools. No increase in the per pupil allocation is proposed. A breakdown of the line item by schools can be found in Appendix "B".

			FY'09		FY'10
Change	\$27	Elementary	\$ 1.71	\$	1.71
		Middle School	\$ 1.99	\$	1.99
		High School	\$ 3.19	\$	3.19

72210 499	Other Supplies & Materials	\$	144,889	\$	108,603	\$	114,609
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This item includes funds for Tennessee Legal Updates (\$500). In addition, special equipment and supplies such as paper, report cards and special forms required by Pupil Services (\$7,330), copy machine expense allocations for all schools (\$95,000) and (\$5,779) to cover the cost of audio-visual supplies, (i.e. projector light bulbs) is included here. Funding for the District Discipline Handbook is included in this line item (\$6,000).

Change \$6,006

72210 599	Other Charges	\$	29,493	\$	29,758	\$	23,758
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This line item includes operational expenses of the Teacher Center (\$13,070) including, funds for supplies and other materials such as Ellison Dies, Laminating, Poster Printer, and binding materials. It also includes (\$2,568) for copy machine expenses previously charged under 72130-599, and costs for memberships in organizations that provide information or other support to the instructional efforts of our school system such as the Southern Association of Colleges and Schools (\$3,500), the National Association of College Admission Counseling (\$145), The College Board (\$325), etc.

Change (\$6,000)

72210	TOTAL FOR INSTRUCTIONAL SUPPORT	\$	1,824,467	\$	1,807,588	\$	1,898,576
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Change \$90,988

Percent 5.03%

SPECIAL EDUCATION SUPPORT (72220)

The Special Education Support activities include assisting the special education staff in providing appropriate learning experiences, primarily for students with special needs. Revenues for this section consist of local, county and state funds.

ACCOUNT NO.	EXPENDITURES	2007-08 AUDIT REPORT	2008-09 APPROVED BUDGET	2009-10 PROPOSED BUDGET
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72220 105	Supervisor/Director	\$ 47,008	\$ 47,008	\$ 92,085
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This item includes the salary of the Supervisor of Special Education Services. In FY10, a .50 FTE salary allocation for the Director of Pupil Services was moved from this line item to #72210-105 and 1.0 FTE salary allocation for the Supervisor of Special Education was moved here from #71200-128 and #72130-124. The salary range for this position is based upon the salary schedule listed in Appendix "C-11."
 Change \$45,077

72220 117	Career Ladder Program	\$ 10,500	\$ 7,500	\$ 7,500
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This item is designated for Career Ladder Level I, II and III personnel in the Office of Pupil Services.
 Change \$0

72220 124	Psychological Personnel	\$ 280,653	\$ 283,753	\$ 288,009
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This item includes the salaries of 4.0 school psychologists. The salaries for these positions are based on the salary schedule for psychologists found in Appendix "C-3".
 Change \$4,256

72220 161	Secretary(s)	\$ 46,392	\$ 46,859	\$ 50,006
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This item includes 1.0 FTE of the special education secretary and a .75 FTE file clerk position. In FY10, the salary for .50 FTE of the Pupil Services secretary was moved to #72210-161. The clerical salary reflects the classification and salary schedule found in Appendix "D-1."
 Change \$3,147

72220 189	Other Salaries & Wages	\$ 16,652	\$ -	\$ -
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This line item previously included the salary of a 1.0 counseling position assigned to work with elementary special education students. The salary was based on the salary schedule for counselors, coordinators as shown in Appendix "C-2."
 Change \$0

72220 201	Social Security	\$ 25,956	\$ 23,877	\$ 27,131
72220 204	State Retirement	\$ 28,499	\$ 26,477	\$ 29,964
72220 206	Life Insurance	\$ 599	\$ 1,008	\$ 962
72220 207	Medical Insurance	\$ 14,365	\$ 15,574	\$ 15,296
72220 208	Dental Insurance	\$ -	\$ -	\$ -
72220 212	Medicare	\$ 6,077	\$ 5,584	\$ 6,345
72220 299	Dental/Eye care Benefits	\$ 2,926	\$ 3,500	\$ 3,000
Benefits Total		\$ 78,422	\$ 76,020	\$ 82,699

This group of line items is calculated as a percent of salary or as a fixed amount per employee as shown in Appendix "A."
 Change \$6,679

72220 308	Consultants	\$	700	\$	4,000	\$	1,000
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This item provides funds for consultants for special education workshops and conferences. Funds are also included to provide specialized consultants to assist teachers with the development of individualized programs for students with multiple disabilities.
Change (\$3,000)

72220 355	Travel.....	\$	10,389	\$	5,000	\$	8,000
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This item includes reimbursement for travel expenses for special education personnel including homebound teachers, psychologists, etc. who regularly use their cars. Reimbursement of expenses is equal to the current IRS business mileage rate.
Change \$3,000

72220 499	Other Supplies & Materials.....	\$	1,954	\$	1,500	\$	1,500
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This item provides supplies and materials for the special education program. Supplies and materials for special education are also budgeted in line item 71200-429.
Change \$0

72220 599	Other Charges	\$	8,084	\$	8,000	\$	2,000
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This item provides for the cost of correspondence, reports, individualized education programs, and special education forms for the special education department. In FY10, printing of the Discipline Handbook has been moved to #72210-499.
Change (\$6,000)

72220	TOTAL FOR SPECIAL EDUCATION SUPPORT	\$	500,754	\$	479,640	\$	532,799
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Change \$53,159
Percent 11.08%

TECHNOLOGY-CAREER SUPPORT (72230)

This section of the budget includes those expenses that are characterized as assisting the Technology-Career instructional staff in planning, developing, and evaluating the process of providing learning experiences for students. Major elements include the salaries for the director and other staff, supplies and materials. Revenues consist of local, county and state funds.

ACCOUNT NO.	EXPENDITURES	2007-08 AUDIT REPORT	2008-09 APPROVED BUDGET	2009-10 PROPOSED BUDGET
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72230 105	Supervisor/Director	\$ 86,414	\$ 86,414	\$ 87,703
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This line item contains the salary of the Director of Technology-Career Education. The salary for this position is based upon the salary schedule listed in Appendix "C-9."

Change \$1,289

72230 117	Career Ladder Program	\$ 3,000	\$ 3,000	\$ 3,000
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This item is the merit pay designated for Career Level I, II and III personnel supporting the Technology-Career program.

Change \$0

72230 161	Secretary(s)	\$ 31,940	\$ 31,724	\$ 31,799
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This item includes a 1.0 FTE secretarial position for the Technology-Career Program.

Change \$75

72230 201	Social Security	\$ 7,329	\$ 7,511	\$ 7,595
72230 204	State Retirement	\$ 8,959	\$ 8,964	\$ 9,054
72230 206	Life Insurance	\$ 227	\$ 252	\$ 283
72230 207	Medical Insurance	\$ 4,565	\$ 4,939	\$ 5,216
72230 208	Dental Insurance	\$ -	\$ -	\$ -
72230 212	Medicare	\$ 1,714	\$ 1,757	\$ 1,776
72230 299	Dental/Eye care Benefits	\$ 1,454	\$ 1,600	\$ 1,500
	Benefits Total	\$ 24,247	\$ 25,023	\$ 25,424

This group of line items is calculated as a percent of salary or as a fixed amount per employee as shown in Appendix "A."

Change \$401

72230 355	Travel	\$ 2,959	\$ 3,000	\$ 3,000
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This item includes approved travel for Technology-Career Center staff, who are required to attend various state meetings and other in-service programs held during the summer and the school year. This is funded from a state High Schools That Work Grant. An additional amount for travel is allocated in the federal projects section with funding provided by the Carl Perkins Vocational Education Act.

Change \$0

72230 429	Instructional Supplies	\$ -	\$ 1,000	\$ 1,000
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This line item includes supplies and materials provided through the Tech-Prep Grant.

Change \$0

72230 499	Other Supplies & Materials.....	\$	4,950	\$	4,527	\$	4,527
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This line item is for supplies and materials used in general support of the Technology-Career Program.
Change \$0

72230 599	Other Charges	\$	4,930	\$	6,830	\$	6,830
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This item provides funds for vocational program equipment and supplies, i.e. Radio/TV/welding programs at ORHS. The students in this program televise Board of Education meetings as well as school and system wide activities.
Change \$0

72230	TOTAL TECHNOLOGY-CAREER SUPPORT	\$	158,440	\$	161,518	\$	163,283
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Change \$1,765
Percent 1.09%

BOARD OF EDUCATION (72310)

This series of accounts reflects activities of the Oak Ridge Schools Board of Education which has been created according to State Law and City Charter and vested with responsibilities for educational policies and activities in the school system. Revenues consist of local, county and state funds.

ACCOUNT NO.	EXPENDITURES	2007-08 AUDIT REPORT	2008-09 APPROVED BUDGET	2009-10 PROPOSED BUDGET
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72310 189	Other Salaries & Wages.....	\$ 10,200	\$ 10,200	\$ 10,200
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This item reflects the annual compensation paid to members of the Board of Education as set forth in the Oak Ridge City Charter. The City Charter was updated with effective changes beginning October 4, 2004.

Change \$0

72310 201	Social Security	\$ -	\$ -	\$ -
72310 213	Retiree Medical Insurance	\$ 71,256	\$ 85,176	\$ 63,318
72310 210	Unemployment Compensation	\$ 16,511	\$ 25,000	\$ 12,000
72310 212	Medicare	\$ -	\$ -	\$ -
	Benefits Total	\$ 87,767	\$ 110,176	\$ 75,318

This group of line items is calculated as a percent of salary or as a fixed amount per employee as shown in Appendix "A." Unemployment compensation is required under federal law (P.L. 94-566) which mandates the payment of unemployment compensation to eligible employees. The anticipated expenditure is based on experience to date and known obligations.

Change (\$34,858)

72310 305	Audit Services.....	\$ 30,125	\$ 30,750	\$ 36,600
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An annual audit of all of Oak Ridge Schools' financial records is required by law. The cost of FY'09 audit was approved by the Board of Education at the February 2009 Board Meeting.

Change \$5,850

72310 320	Dues & Memberships.....	\$ 13,667	\$ 14,000	\$ 14,000
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This line item includes membership dues to the National School Boards Association (NSBA), the Tennessee School Boards Association (TSBA), the Association of Independent and Municipal Schools (AIMS), National Association of Federally Impacted Schools (NAFIS), and the Oak Ridge Chamber of Commerce.

Change \$0

72310 331	Legal Services.....	\$ 116,999	\$ 55,000	\$ 100,000
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This item covers the contractual salary of an attorney employed by the Board of Education and additional expenses incurred by the Board's use of the school attorney or any other attorney in matters outside the framework of the base contract, including out-of-pocket expenses of the attorneys involved.

Change \$45,000

72310 355	Travel.....	\$ 10,925	\$ 14,000	\$ 14,000
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These funds are used to reimburse members of the Board for travel to various regional, state and national Board meetings and conferences. Members of the Board normally attend the annual Tennessee School Boards Association meeting in Nashville and the annual National School Boards' meeting. Funds for students to attend the Student Congress on Policies in Education (SCOPE) are also budgeted in this line item. The rate is equal to the current IRS business mileage rate.

Change \$0

72310 399	Other Contracted Services.....	\$	9,635	\$	15,481	\$	15,676
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This line item is used to provide for the services of clerk to the Board of Education. \$2,500 is included in this line item to cover on-line maintenance of board policies through TSBA.

Change \$195

72310 506	Liability Insurance	\$	32,439	\$	26,945	\$	34,511
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This item includes the premium for general liability insurance carried by the school system on all personnel. It also includes tort liability coverage for all school personnel and the Board of Education. The budget for FY'10 is based upon actual premiums for FY09.

Change \$7,566

72310 508	Premium on Corporate Surety Bonds	\$	4,659	\$	4,616	\$	4,659
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This item covers the premium on the fidelity bond for the Superintendent, the Assistant Superintendent, the Director of Business and Support Services, school principals, and certain bookkeeping and accounting personnel as required by State law.

Change \$43

72310 510	Trustee Commission	\$	200,463	\$	195,000	\$	200,000
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This item includes the commission for the Anderson and Roane County Trustees' offices. This amount is deducted from all county revenues and varies with the total and type of revenues received by the schools.

Change \$5,000

72310 513	Worker's Compensation Insurance.....	\$	227,024	\$	217,181	\$	185,186
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This item covers payment of the premium for Workers' Compensation Insurance, which is based on the salary of employees, their work classification, and our claim experience. Beginning in FY'04, \$2,000 was been budgeted for post-offer physicals. Employee groups included are special education TA's, Custodial, Maintenance, Transportation and Food Service. Beginning in FY'05, Tennessee Risk Management Trust became the carrier.

Change (\$31,995)
-14.73%

72310	TOTAL FOR BOARD OF EDUCATION	\$	743,802	\$	693,349	\$	690,150
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Change (\$3,199)
Percent -0.46%

OFFICE OF THE SUPERINTENDENT OF SCHOOLS (72320)

This section reflects activities performed by the Superintendent of Schools and assistants in generally directing and managing all of the affairs of the school system. These include all personnel and materials in the office of the chief school executive.

ACCOUNT NO.	EXPENDITURES	2007-08 AUDIT REPORT	2008-09 APPROVED BUDGET	2009-10 PROPOSED BUDGET
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72320 101	Superintendent	\$ 128,802	\$ 131,888	\$ 133,866
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The Superintendent of Schools is the chief executive officer of the school system and is responsible for the administrative control and direction of the Oak Ridge Schools. This line item includes the salary of the Superintendent. A delineation of the duties of the Superintendent as prescribed by the City Charter and Board of Education can be found in Administrative Bulletin No. 43. In FY09, \$2,911 was moved from 72320-189 to this line item per contract. Only the actual annuity amount remains in 72320-189. In FY09 and FY10, no increase in salary for the Superintendent of Schools was approved by the Board of Education.

Change \$1,978

72320 161	Secretary(s).....	\$ 39,235	\$ 39,325	\$ 39,915
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This item includes the salary of the secretary to the Superintendent. The projected amount for FY'10 is based on the secretarial/clerical schedule which is found in Appendix "D-1."

Change \$590

72320 189	Other Salaries & Wages.....	\$ 5,911	\$ 3,000	\$ 3,000
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This line item supplies funding for a tax sheltered annuity and supplement for the Superintendent of Schools, as per contract and in conjunction with state law.

Change \$0

72320 201	Social Security	\$ 8,455	\$ 10,801	\$ 10,960
72320 204	State Retirement.....	\$ 12,076	\$ 14,009	\$ 14,196
72320 206	Life Insurance.....	\$ 227	\$ 252	\$ 283
72320 207	Medical Insurance.....	\$ 12,783	\$ 13,810	\$ 14,607
72320 208	Dental Insurance.....	\$ -	\$ -	\$ -
72320 212	Medicare.....	\$ 2,399	\$ 2,526	\$ 2,563
72320 299	Dental/Eye care Benefits	\$ 1,054	\$ 1,300	\$ 1,300
	Benefits Total	\$ 36,992	\$ 42,698	\$ 43,910

This group of line items is calculated as a percent of salary or as a fixed amount per employee as shown in Appendix "A."

Change \$1,212

72320 320	Dues & Memberships.....	\$ 3,168	\$ 4,000	\$ 4,000
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This item pays for membership costs of organizations for the Superintendent.

Change \$0

72320 348	Postal Charges.....	\$ 13,988	\$ 15,000	\$ 15,000
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This item includes postage and postage meter use by the Office of the Superintendent and the departments of Business Services, Human Resources, Administrative Services, and Pupil Personnel Services.

Change \$0

72320 355	Travel	\$	12,171	\$	7,000	\$	7,000
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This item includes authorized travel and conference expenses for the Superintendent and related staff. The rate is equal to the current IRS business mileage rate.

Change \$0

72320 435	Office Supplies	\$	5,287	\$	6,000	\$	6,000
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This item includes the general office and related supplies for the Office of the Superintendent and Assistant Superintendent.

Change \$0

72320 599	Other Charges	\$	4,418	\$	4,900	\$	4,900
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This line item provides funds for special projects participation such as American Education Week, Leadership Oak Ridge, etc.

Change \$0

72320 701	Administration Equipment	\$	2,331	\$	2,500	\$	2,500
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This line item is used to purchase computer equipment and office furniture for the Superintendent's and Assistant Superintendent's office areas.

Change \$0

72320	TOTAL FOR OFFICE OF THE SUPERINTENDENT	\$	252,306	\$	256,311	\$	260,091
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Change \$3,780

Percent 1.47%

OFFICE OF THE PRINCIPAL (72410)

This series of expenditure accounts includes the activities performed in supervising and managing all operations of the school. Major elements of the series include the salaries of the principals, assistant principals, and school secretaries, travel, and supplies and materials.

ACCOUNT NO.	EXPENDITURES	2007-08 AUDIT REPORT	2008-09 APPROVED BUDGET	2009-10 PROPOSED BUDGET
72410 139	Assistant Principal(s).....	\$ 572,873	\$ 587,439	\$ 604,856

This line item includes the salaries of the (3.0 FTE) vice principals at ORHS, the (2.0 FTE) middle school vice-principals, the (.50 FTE) administrative assistants at each elementary school, and the (1.0 FTE) Alternative School Vice-principal. The salaries of the administrative assistants are based on the salary they earn as a teacher. Appendix "C-7" and "C-9" contain information regarding vice principal salaries.
Change \$17,417

72410 104	Principal(s).....	\$ 598,120	\$ 608,009	\$ 608,954
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This line item includes the salaries of principals at the high school, two middle schools, and the four elementary schools. (7.0 FTE). The salaries are tied to an index for each position based on training and experience as shown in Appendix "C-6" "C-8" and "C-10."
Change \$945

72410 117	Career Ladder Program.....	\$ 17,040	\$ 28,570	\$ 28,570
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This item contains merit pay designated for Career Ladder Level I, II and III personnel in the school principal and vice-principal assignments.
Change \$0

72410 127	Career Ladder Extended Contract.....	\$ 14,000	\$ 20,000	\$ 12,000
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This item normally contains the "flow-thru" extended contract pay for the school administrators who qualify through this state funded program. State funding is unknown for FY10, so the district plans to absorb the cost.
Change (\$8,000)

72410 119	Accountants/Bookkeepers.....	\$ 124,955	\$ 140,668	\$ 127,414
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This item includes the salaries for the bookkeepers (4.0 positions) at the secondary schools. The clerical salary reflects the classification and salary schedule found in Appendix "D-1."
Change (\$13,254)

72410 161	Secretary(s).....	\$ 556,837	\$ 533,072	\$ 579,589
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This line item includes the salaries for the 17.0 school secretaries at both the elementary and secondary levels. The clerical salary reflects the classification and salary schedule found in Appendix "D-1." This budget item also includes an amount to cover substitute expense.
Change \$46,517

72410 162	Clerical Personnel.....	\$	90,236	\$	90,155	\$	63,473
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This item includes the salaries of the registrar and attendance clerk (2.0 positions) at Oak Ridge High School. The clerical salary reflects the classification and salary schedule found in Appendix "D-1."

Change (\$26,682)

72410 201	Social Security	\$	121,476	\$	124,491	\$	125,541
72410 204	State Retirement.....	\$	148,902	\$	157,478	\$	158,812
72410 206	Life Insurance.....	\$	4,356	\$	4,895	\$	5,230
72410 207	Medical Insurance.....	\$	181,828	\$	188,748	\$	196,412
72410 208	Dental Insurance.....	\$	-	\$	-	\$	-
72410 212	Medicare.....	\$	28,417	\$	29,115	\$	29,360
72410 299	Dental/Eye care Benefits	\$	17,042	\$	21,525	\$	20,000
	Benefits Total	\$	502,023	\$	526,252	\$	535,355

This group of line items is calculated as a percent of salary or as a fixed amount per employee as shown in Appendix "A."

Change \$9,103

72410 307	Communication	\$	47,814	\$	84,912	\$	84,912
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This line item covers the cost of telephones for the schools.

Change \$0

72410 355	Travel.....	\$	8,343	\$	15,000	\$	15,000
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This item includes funds for the principals to travel to conferences and workshops and in district travel. Reimbursement will be equal to the current IRS business mileage rate.

Change \$0

72410 499	Other Supplies & Materials.....	\$	36,208	\$	32,633	\$	32,380
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This budget item includes supplies and materials used by the administration and secretaries as well as other staff in their support of the instructional program. The allocation is based on a per pupil basis as noted in line item 71100 429 and listed in Appendix "B." The per pupil allocations are then divided between the two account series with approximately 15% allocated to the Office of the Principal Series. No increase is reflected after application of FY'10 per pupil rates (which does not include an increase) against the projected enrollment figures for FY'10. Additionally, in FY'04, \$300 was added to this line item to fund materials and resources for the Manhattan Project at ORHS.

Change (\$253)

72410 701	Administration Equipment.....	\$	6,403	\$	10,000	\$	10,000
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This line item provides funds to purchase administrative equipment at the schools for use in instruction and in managing and operating the various schools. There is a recurring base in this line item of \$10,000. This line previously accounted for instructional equipment at the building level, which is now accounted for under 71100-711.

Change \$0

72400	TOTAL FOR OFFICE OF PRINCIPAL	\$	2,574,852	\$	2,676,710	\$	2,702,503
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Change \$25,793

Percent 0.96%

FISCAL SERVICES (72510)

This section involves activities concerned with the fiscal operations of ORS. This function includes budgeting, receiving and disbursing, financial and property accounting, payroll, inventory control, internal audit and fund management.

ACCOUNT NO.	EXPENDITURES	2007-08 AUDIT REPORT	2008-09 APPROVED BUDGET	2009-10 PROPOSED BUDGET
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72510 105	Director and Supervisor	\$ 91,542	\$ 163,542	\$ 165,995
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This item supports a 1.0 FTE position of Director of Business and Support Services who reports directly to the Superintendent of Schools and encompasses overall responsibility for Business Services, Plant Maintenance and Operations, Food Service, Transportation Services, Risk Management, Capital Projects and Budget Development. Beginning in FY09, the salary for the Supervisor of Business Services was also charged here. Previously, it was split between line items 72510-119 and 122.

Change \$2,453

72510 119	Accountants	\$ 59,255	\$ 43,000	\$ 43,645
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This item includes the salary of 1.0 FTE accountant. The decrease in FY09 represented the reduction of .80 FTE accounting position and moving the expense for .50 FTE of the Supervisor position to account #72510-105.

Change \$645

72510 122	Purchasing Personnel	\$ 51,439	\$ 34,358	\$ 34,873
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This item includes the salary of 1.0 FTE purchasing specialist. This clerical position reflects the classification and salary schedule found in Appendix "D-1." The decrease in FY09 represented moving the expense for .50 FTE of the Supervisor position to account #72510-105.

Change \$515

72510 161	Secretary(s)	\$ 61,139	\$ 36,282	\$ 36,826
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This item includes one secretary. The salary is based on the schedule found in Appendix "D-1."

Change \$544

72510 162	Clerical Personnel	\$ 100,788	\$ 89,742	\$ 91,088
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This item includes 1.0 FTE business office specialist, 1.0 FTE payroll specialist and .50 FTE accounts payable clerk. These salaries are based on the schedule found in Appendix "D-1."

Change \$1,346

72510 189	Other Salaries & Wages	\$ 64,049	\$ 64,492	\$ 65,062
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This item includes the receiving/mall/fixed assets position and the local career development supplement for the Director of Business and Support Services. The budgeted figure also includes overtime funds anticipated during the annual inventories of fixed assets, and sensitive equipment and to cover additional pay which may be required in performing the annual audit, the year end close or relief of other positions.

Change \$570

72510 201	Social Security	\$ 29,670	\$ 26,748	\$ 27,124
72510 204	State Retirement	\$ 42,499	\$ 43,832	\$ 44,449
72510 206	Life Insurance	\$ 951	\$ 945	\$ 1,176
72510 207	Medical Insurance	\$ 41,939	\$ 46,091	\$ 56,148
72510 208	Dental Insurance	\$ -	\$ -	\$ -
72510 212	Medicare	\$ 6,939	\$ 6,256	\$ 6,344
72510 299	Dental/Eye care Benefits	\$ 5,261	\$ 4,000	\$ 6,000
Benefits Total		\$ 127,258	\$ 127,872	\$ 141,241

This group of line items is calculated as a percent of salary or as a fixed amount per employee as shown in Appendix "B."

Change \$13,369

72510 317	Data Processing Services.....	\$	131,152	\$	46,050	\$	37,000
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This line item includes annual support fees (\$27,000) and staff training expenses (\$10,000) for Skyward Software Systems which will support the functions of Human Resources and District Financial Operations .

Change (\$9,050)

72510 355	Travel.....	\$	4,163	\$	6,500	\$	8,500
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This item includes travel funds for the Business Office staff and attendance at the annual Skyward Conference and Usergroup Meetings, TASBO Conferences and state financial workshops. Reimbursement will be equal to the current IRS mileage rate.

Change \$2,000

72510 399	Other Contracted Services.....	\$	-	\$	-	\$	8,000
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This item includes the cost of printing W2's and 1099's, as well as an amount for administrative costs of the 403b Program.

Change \$8,000

72510 425	Other Supplies & Materials.....	\$	12,282	\$	12,000	\$	12,000
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This item includes the general office and related supplies for business support services.

Change \$0

72510 599	Other Charges.....	\$	1,258	\$	1,500	\$	1,500
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This line item includes expenses associated with the production of the annual budget document. These expenses were previously charged under #72810-599.

Change \$0

72510 701	Administration Equipment.....	\$	1,019	\$	10,000	\$	6,000
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This item includes office equipment and furniture for Business Services. A small amount is included for emergency purposes, such as for printer or desktop computer replacement. One file server and several staff computers and printers are supported by this line item.

Change (\$4,000)

72500	TOTAL FISCAL EXPENDITURES	\$	705,344	\$	635,338	\$	651,730
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Change \$16,392

Percent 2.58%

HUMAN SERVICES (72520)

These budget area includes human resources and personnel support services.

ACCOUNT NO.	EXPENDITURES	2007-08 AUDIT REPORT	2008-09 APPROVED BUDGET	2009-10 PROPOSED BUDGET
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72520 105	Director/Supervisor.....	\$ 95,438	\$ 95,438	\$ 96,870
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This item includes the salary of the Director of Human Resources., The salary ranges for this position is based on the salary schedule contained in Appendix "C-11".

Change \$1,432

72520 161	Secretary(s)	\$ 9,071	\$ 36,282	\$ 36,826
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This line items accounts for one Human Resources secretary.

Change \$544

72520 162	Clerical Personnel.	\$ 27,297	\$ 17,178	\$ 17,436
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This item includes a .5 FTE clerical position for Human Resources.

Change \$258

72520 189	Other Salaries & Wages.....	\$ 6,000	\$ 6,000	\$ 6,000
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This item includes a local career ladder development supplement for the Director of Human Resources.

Change \$0

72520 201	Social Security	\$ 9,548	\$ 9,604	\$ 9,742
72520 204	State Retirement.	\$ 13,554	\$ 15,738	\$ 15,965
72520 206	Life Insurance.....	\$ 227	\$ 252	\$ 283
72520 207	Medical Insurance.....	\$ 4,183	\$ 4,511	\$ 4,781
72520 208	Dental Insurance.....	\$ -	\$ -	\$ -
72520 212	Medicare.....	\$ 2,254	\$ 2,246	\$ 2,278
72520 299	Dental/Eye care Benefits.....	\$ 800	\$ 1,600	\$ 1,600
Benefits Total		\$ 30,567	\$ 33,951	\$ 34,649

This group of line items is calculated as a percent of salary or as a fixed amount per employee as shown in Appendix "A."

Change \$698

72520 302	Advertising	\$ 14,837	\$ 20,000	\$ 20,000
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This line item includes costs for advertising in local, regional and national publications and websites to recruit qualified staff in order to meet AA/EEO goals.

Change \$0

72520 317	Data Processing Services.....	\$ 6,500	\$ 6,500	\$ 8,300
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This item includes annual support fees for Search-Soft On-line application software (\$6,500) and Sub-Hub training (\$1,800). Last year the training dollars were listed under the (701) Technology and Equipment line item.

Change \$1,800

72520 355	Travel.....	\$	2,162	\$	1,500	\$	1,500
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This item provides for travel reimbursement for the positions budgeted in this series as well as candidate expenses. The reimbursement is for expenses incurred for conferences and in the regular use of personal automobiles in the performance of official duties. Reimbursement will be equal to the current IRS business mileage rate.

Change \$0

72520 399	Other Contracted Services.....	\$	10,524	\$	12,000	\$	12,000
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This line item includes costs for state mandated TBI employment screening for all new employees. No increase reflects recent experience.

Change \$0

72520 435	Office Supplies.....	\$	5,393	\$	5,000	\$	5,000
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This item includes the general office and related supplies for the administrative department covered under this series as well as (\$2,000) for employee badging expenses.

Change \$0

72520 599	Other Charges.....	\$	965	\$	1,500	\$	1,500
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Funds in this line item pay for materials needed and expenses for our recruitment program.

Change \$0

72520 701	Administrative Technology/Equipment.....	\$	1,800	\$	9,300	\$	1,500
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This item includes a base (\$1,500) for technology, equipment and furniture for Human Resources.

Change (\$7,800)

72520 TOTAL HUMAN SERVICES		\$	210,352	\$	244,649	\$	241,581
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Change (\$3,068)

Percent -1.25%

OPERATION OF PLANT (72610)

The activities in this section are concerned with keeping the physical plant clean and ready for daily use. Included are operation of heating, lighting and ventilating systems, and the repair and replacement of equipment/facilities. Also included is the cost of building rental and property insurance.

ACCOUNT NO.	EXPENDITURES	2007-08 AUDIT REPORT	2008-09 APPROVED BUDGET	2009-10 PROPOSED BUDGET
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72610 105	Supervisor	\$ 29,861	\$ 29,861	\$ 71,091
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This item is one-half of the Supervisor of Maintenance and Operations which is based on the range provided in Appendix "C-11" and the Assistant Supervisor of Operations. This change is to differentiate and simplify the calculation of hourly personnel and salaried personnel salaries. The Supervisor of M&O reports to the Director of Business and Support Services.

Change \$41,230

72610 166	Custodial Personnel	\$ 1,356,536	\$ 1,365,100	\$ 1,342,082
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This item provides for the wages of 41.5 custodians, overtime, and substitutes for all custodial functions within the system. Assignment of personnel is determined by the need at each facility based on area and activity. Hourly pay rates are listed in Appendix "D-7."

Change (\$23,018)

72610 201	Social Security	\$ 84,003	\$ 86,488	\$ 87,617
72610 204	State Retirement.....	\$ 129,608	\$ 141,728	\$ 143,578
72610 206	Life Insurance.....	\$ 4,051	\$ 5,356	\$ 5,995
72610 207	Medical Insurance	\$ 218,761	\$ 234,758	\$ 237,820
72610 208	Dental Insurance.....	\$ -	\$ -	\$ -
72610 212	Medicare.....	\$ 19,646	\$ 20,227	\$ 20,491
72610 299	Dental/Eye care Benefits	\$ 13,658	\$ 21,750	\$ 14,000
Benefits Total		\$ 469,727	\$ 510,307	\$ 509,501

This group of line items is calculated as a percent of salary or as a fixed amount per employee as shown in Appendix "A."

Change (\$806)

72610 307	Communication.....	\$ 3,772	\$ 5,307	\$ 5,307
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This item provides for payment of telephone and communication cost associated with dedicated telephone lines for fire alarms and elevators.

Change \$0

72610 355	Travel.....	\$ 1,000	\$ 1,500	\$ 1,500
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This item includes training/ travel expenses for operational employees. Reimbursement will be equal to the current IRS mileage rate.

Change \$0

72610 399	Other Contracted Services	\$ 84,580	\$ 86,000	\$ 95,000
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This item provides for refuse collection, pest control services, AHERA inspection/maintenance, sprinkler testing/certification and repair, water treatment services for HVAC loops, pressure vessel inspection/permits and other contracted services for operations of plant.

Change \$9,000

72610 410	Custodial Supplies	\$	70,653	\$	70,000	\$	80,000
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This item includes all custodial supplies required for the day-to-day operations of school facilities. This includes costs for paper and plastics plus additional purchases of floor finishes (due to carpet replacement) and efforts toward environmentally safe schools.
Change \$10,000

72610 415	Electricity	\$	1,126,257	\$	1,663,504	\$	1,663,504
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This line item provides for payment of all electrical charges for school facilities. The US DOE short term projections for 2009 predict a static market due to decreased usage and a global economic downturn.
Change \$0

72610 423	Fuel Oil,	\$	54	\$	5,000	\$	5,000
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This item provides payments for fuel oil used as an alternative fuel source or remediation of existing fuel tanks no longer in use.
Change \$0

72610 434	Natural Gas	\$	246,871	\$	377,000	\$	287,000
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This item provides payment for natural gas used as the primary source of heating at all school facilities.
Change (\$90,000)

72610 454	Water & Sewer	\$	105,410	\$	145,658	\$	174,790
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This item provides for payment of water and sewer charges at all school facilities. A 20% rate increase is projected by the city for water and sewer charges.
Change \$29,132
20%

72610 499	Other Supplies & Materials,	\$	46,471	\$	71,811	\$	76,000
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This item provides for payment of supplies, parts, labor and fuel for operations and maintenance of system vehicular fleet.
Change \$4,189

72610 501	Boiler Insurance,	\$	4,913	\$	4,716	\$	5,663
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This item includes the insurance premium and state inspection fees for the boilers and hot water vessels located in the buildings.
Change \$947

72610 502	Building & Content Insurance,	\$	89,514	\$	85,933	\$	116,572
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This item includes the premiums for building and contents insurance and a special policy which covers microcomputers and other sensitive equipment. The proposed budget is based on updated property and contents values.
Change \$30,639

72610 599	Other Charges	\$	24,814	\$	25,000	\$	30,000
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This item is payment of special supplies and equipment used for the operation of all HVAC systems at all school facilities.
Change \$5,000

72610 720	Plant Operation Equipment	\$	15,133	\$	15,000	\$	17,500
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This item provides funds for scheduled replacement and repair of equipment essential to the operation of the physical plant facilities.

Change \$2,500

72610	TOTAL OPERATION EXPENDITURES	\$	3,675,566	\$	4,461,697	\$	4,480,510
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Change \$18,813

Percent 0.42%

MAINTENANCE OF PLANT (72620)

This section of the budget includes activities concerned with keeping the physical plant open, comfortable, and safe for use, and keeping the grounds, buildings, and equipment in effective working condition and state of repair. Funds for this section consist of local, county and state funds with some grants from state and/or federal agencies.

ACCOUNT NO.	EXPENDITURES	2007-08 AUDIT REPORT	2008-09 APPROVED BUDGET	2009-10 PROPOSED BUDGET
72620 105	Supervisor.....	\$ 29,861	\$ 29,861	\$ 76,309

This item is one-half the salary of the Supervisor of the Maintenance and Operations and the Assistant Supervisor of Maintenance, which is based on the range provided in Appendix "C-11." This change is to differentiate and simplify the calculation of hourly personnel and salaried personnel salaries. The Supervisor of M&O reports to the Director of Business and Support Services.

Change \$46,448

72620 161	Secretary.....	\$ 46,963	\$ 47,229	\$ 48,207
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This item includes the salary for the secretary of the Maintenance Department and .5 clerical position based on the classification and salary schedule found in Appendix "D-1," "Clerical Salary Schedule."

Change \$978

72620 167	Maintenance Personnel.....	\$ 564,821	\$ 663,978	\$ 632,385
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This item includes salaries for 15.25 maintenance personnel. Salary rates for this personnel group are listed in Appendix "D-6." Funding is included for overtime work.

Change (\$31,593)

72620 201	Social Security.....	\$ 44,583	\$ 45,946	\$ 46,928
72620 204	State Retirement.....	\$ 74,339	\$ 75,292	\$ 76,901
72620 206	Life Insurance.....	\$ 1,833	\$ 2,239	\$ 2,486
72620 207	Medical Insurance.....	\$ 121,097	\$ 127,109	\$ 109,462
72620 208	Dental Insurance.....	\$ -	\$ -	\$ -
72620 212	Medicare.....	\$ 10,427	\$ 10,745	\$ 10,975
72620 299	Dental/Eye care Benefits.....	\$ 5,399	\$ 9,135	\$ 5,500
Benefits Total		\$ 257,678	\$ 270,466	\$ 252,252

This group of line items is calculated as a percent of salary or as a fixed amount per employee as shown in Appendix "A."

Change (\$18,214)

72620 307	Communication.....	\$ 7,095	\$ 5,307	\$ 5,307
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This item provides for payment of telephone and associated communication costs of the Maintenance Department.

Change \$0

72620 335	Maintenance & Repair Services - Building.....	\$ 44,942	\$ 45,000	\$ 45,000
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This line item includes both contracted and in-house corrective maintenance activity. Examples include but are not limited to door and window repair and replacement, ceiling tile replacement, carpet repair, cabinet and roofing repair, bleacher repair, and all types of lighting repair/replacement.

Change \$0

72620 336	Maintenance & Repair Services - Equipment	\$	6,877	\$	25,000	\$	25,000
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This item includes contracted repair of non-instructional equipment. Examples are office equipment, ORHS auditorium lighting, bleacher service and copier maintenance/repairs.

Change \$0

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72620 355	Travel.	\$	177	\$	2,000	\$	2,000
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This line item provides for payment of training/travel expended for maintenance staff. Reimbursement will be equal to the current IRS business mileage rate.

Change \$0

72620 399	Other Contracted Services	\$	38,364	\$	39,487	\$	43,000
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This item provides for contracted services for such things as fire extinguisher testing/inspection/replacement, maintenance of energy management controls, elevator testing/permits, service contracts for systems elevators and annual fire alarm maintenance contract. The increase reflects anticipated rate increases for services.

Change \$3,513

72620 499	Other Supplies & Materials.	\$	230,187	\$	220,000	\$	225,000
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This line item provides for the purchase of plumbing, electrical, carpentry, refrigeration, kitchen equipment repair parts, turf and athletic field maintenance materials and painting supplies.

Change \$5,000

72620 701	Administrative Equipment for Safety/Training.	\$	9,269	\$	9,250	\$	10,000
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This line item accounts for expenditures under the Occupational Safety and Health Program Budget. It includes devices, uniforms, equipment, training, and other instruments that may be used for training and safety compliance.

Change \$750

72620 717	Maintenance Equipment	\$	8,871	\$	9,000	\$	9,000
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This item is for the purchase/replacement of non-instructional equipment which is no longer functional nor operational.

Change \$0

72620	TOTAL MAINTENANCE EXPENDITURES	\$	1,245,106	\$	1,366,578	\$	1,373,460
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Change \$6,882

Percent 0.50%

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TRANSPORTATION (72710)

This series of accounts includes activities concerned with conveying students to and from school, as provided by State and Federal law. This includes trips between home and school, and trips to school and athletic activities.

ACCOUNT NO.	EXPENDITURES	2007-08 AUDIT REPORT	2008-09 APPROVED BUDGET	2009-10 PROPOSED BUDGET
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72710 105	Supervisor/Director.....	\$ 59,004	\$ -	\$ -
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This line item was previously for the salary of the Transportation Supervisor who was responsible for coordinating all transportation and special functions, administering the Drug and Alcohol Testing program, coordinating the ORS radio system and served as the ORS vehicle fleet manager. The position reported to the Director of Business and Support Services. In FY09 and continuing in FY10, the transportation services will be contracted.

Change \$0

72710 146	Bus Drivers.....	\$ 424,443	\$ -	\$ -
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This item previously covered the salary and wages for bus drivers and substitute drivers. Funds were included for an attendance incentive, field trips, bus transportation for "At-Risk programs" held at elementary schools, school activity buses for both middle school "After School Programs", Alternative School transportation, preschool drivers, preschool bus aides, and bus driver training. In FY09 and in FY10, the transportation services will be contracted. Field trips and athletic trips will be billed directly to the groups and will no longer pass through the district's General Fund.

Change \$0

72710 162	Asst. Supervisor & Dispatch./Clerical/Trainer. . .	\$ 94,401	\$ -	\$ -
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This item previously included the salary of the Assistant Transportation Supervisor and .78 Dispatcher/Clerical position and one Dispatch/Trainer position. In FY09 and FY10, the transportation service will be contracted.

Change \$0

72710 201	Social Security	\$ 35,536	\$ -	\$ -
72710 204	State Retirement.....	\$ 24,437	\$ -	\$ -
72710 206	Life Insurance.....	\$ 767	\$ -	\$ -
72710 207	Medical Insurance.....	\$ 27,086	\$ -	\$ -
72710 208	Dental Insurance.....	\$ -	\$ -	\$ -
72710 212	Medicare.....	\$ 8,311	\$ -	\$ -
72710 299	Dental/Eye care Benefits.....	\$ 3,337	\$ -	\$ -
	Benefits Total	\$ 99,475	\$ -	\$ -

This group of line items is calculated as a percent of salary or as a fixed amount per employee as shown in Appendix "A."

Change \$0

72710 307	Communications.....	\$ 3,429	\$ -	\$ -
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This item previously covered the cost of regular and long distance phone services for transportation. This line also funded service, repair and battery replacement for system radios. In FY09 and FY10, transportation services will be contracted.

Change \$0

72710 312	Contracts with Other Agencies	\$ 52,041	\$ 916,734	\$ 1,062,362
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Beginning in FY09 and continuing in FY10, this line item covers the cost to contract transportation services (\$951,083) and the cost (\$3,789) to maintain the school system's transportation routing software. \$70,000 of this expenditure is offset with state preschool funding.

Change \$145,628

72710 338	Maintenance & Repair Service-Vehicles	\$	101,409	\$	-	\$	-
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This item previously covered all parts, labor, indirect and overhead maintenance costs for 31 buses, 13 vans, 3 SUV's and 1 car. Beginning in FY09, a number of systemwide vehicles previously maintained through this transportation budget were moved to the maintenance/operations budget. The transportation contractor will maintain the bus fleet only.

Change \$0

72710 355	Travel	\$	744	\$	-	\$	-
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This item previously covered the cost of travel to state and other transportation training and safety meetings for transportation personnel. Reimbursement will be equal to the current IRS business mileage rate. In FY09 and again in FY10, transportation services will be contracted.

Change \$0

72710 412	Fuel	\$	158,718	\$	237,945	\$	200,000
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This item covers the cost of diesel fuel/gasoline for 50 vehicles. The school district provides fuel as part of the contracted service agreement.

Change (\$37,945)
-16%

72710 424	Garage Supplies	\$	534	\$	-	\$	-
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This item previously covered the cost of supplies such as lubricants, cleaning materials, brooms, mops, deodorizer and other small items necessary for maintenance of the fleet.

Change \$0

72710 450	Tires & Tubes	\$	9,513	\$	-	\$	-
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This item previously covered the cost of tires/tubes for the buses, vans and cars.

Change \$0

72710 499	Other Supplies & Materials	\$	2,052	\$	-	\$	-
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This item previously covered the cost of office and printing supplies, training/safety materials, recruiting supplies and banners. In FY09 and FY10 transportation services will be contracted.

Change \$0

72710 511	Vehicle & Equipment Insurance	\$	27,637	\$	11,593	\$	18,463
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This line is the premium for vehicle liability insurance. The budget is based upon FY09 premiums. The contractor covers the cost of fleet insurance for the buses as part of the contracted services agreement. The district insures all other district vehicles.

Change \$6,870

72700	TOTAL TRANSPORTATION	\$	1,033,405	\$	1,166,272	\$	1,280,825
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Change \$114,553

Percent 9.82%

CENTRAL AND OTHER SERVICES (72810)

These activities include information systems staff, and data processing services.

ACCOUNT NO.	EXPENDITURES	2007-08 AUDIT REPORT	2008-09 APPROVED BUDGET	2009-10 PROPOSED BUDGET
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72810 105	Director/Supervisor	\$ 169,454	\$ 219,901	\$ 231,320
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This item includes the salaries of the Director of Technology and two Technology Supervisors. The salary ranges for these positions are based on the salary schedules contained in Appendix "C-11".

Change \$11,419

72810 121	Technology Personnel	\$ 282,569	\$ 332,133	\$ 335,834
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This item includes the salary for one student records support position and one office automation support position. The salaries for these positions are reflected in the classification and salary schedule found in Appendix "D-1." This line item also includes (7.0 FTE) technicians who support computer, network, audio-visual, and other electronic devices. The salary schedule for technicians is "D-11".

Change \$3,701

72810 201	Social Security	\$ 33,007	\$ 34,226	\$ 35,164
72810 204	State Retirement	\$ 46,637	\$ 56,087	\$ 57,623
72810 206	Life Insurance	\$ 1,348	\$ 1,512	\$ 1,696
72810 207	Medical Insurance	\$ 53,780	\$ 61,715	\$ 65,335
72810 208	Dental Insurance	\$ -	\$ -	\$ -
72810 212	Medicare	\$ 7,720	\$ 8,004	\$ 8,224
72810 299	Dental/Eye care Benefits	\$ 4,663	\$ 6,000	\$ 5,000
Benefits Total		\$ 147,155	\$ 167,544	\$ 173,041

This group of line items is calculated as a percent of salary or as a fixed amount per employee as shown in Appendix "A."

Change \$5,497

72810 307	Communication	\$ 153,456	\$ 108,263	\$ 108,263
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This item covers the cost of local access service, long distance service, wireless service, internet service and a pro rata share of the telephone equipment maintenance, repair, and replacement for central services. These expenditures have an offsetting revenue line item #44170 (E-Rate).

Change \$0

72810 308	Consultants	\$ 6,688	\$ 5,000	\$ 10,000
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This item includes the cost of technical assistance and training which is needed to implement or to modify existing computer programs and network resources. Included in this item are such things as: operating system support, student management system support, network design and configuration assistance, and records management. (\$5,000 in non-recurring money is included here.)

Change \$5,000

72810 317	Data Processing Services	\$ 4,653	\$ 12,000	\$ 12,000
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This item includes funds to support existing cable plant (data network, telephone, and closed-circuit TV) and technical training.

Change \$0

72810 330	Operating Lease Payments.	\$ 8,295	\$ 10,451	\$ 10,451
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This item includes copy expenses of the administrative offices covered under this series
Change \$0

72810 355	Travel.	\$ 11,961	\$ 8,151	\$ 7,651
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This item provides for travel reimbursement for the positions budgeted in this series. The reimbursement is for expenses incurred for conferences, training and in the regular use of personal automobiles in the performance of official duties. Reimbursement will be equal to the current IRS business mileage rate. (Non-recurring funds in this line item total \$3,000.)
Change (\$500)

72810 399	Other Contracted Services.	\$ -	\$ 2,500	\$ -
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This line item includes costs for content maintenance of the school district's web site (www.orfn.edu). This expense is accounted for under 71100-116.
Change (\$2,500)

72810 411	Data Processing Supplies.	\$ 8,592	\$ 8,000	\$ 8,000
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This item includes the necessary paper, forms, and supplies for use in data processing, including grade reporting of high school and middle school students, and processing required reports for governing agencies and meeting other informational needs.
Change \$0

72810 435	Office Supplies.	\$ 3,160	\$ 3,000	\$ 3,000
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This item includes the general office and related supplies for the administrative department covered under this series.
Change \$0

72810 709	Administrative Technology.	\$ 339,671	\$ 69,000	\$ 75,000
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This item includes data processing equipment/furniture for the administrative office (\$3,000) covered under this budget category, building level support and district initiatives. Computing and network devices, such as network interface cards, cable, switches, replacement computers, back-up devices, and all material used in the installation and repair of computers and accessories are included in this category. There is a recurring base of (\$72,000) for the repair and support of existing systems.
Change \$6,000

72800	TOTAL CENTRAL SERVICES	\$ 1,135,655	\$ 945,943	\$ 974,560
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Change \$28,617
Percent 3.03%

FOOD SERVICE (73100)

This budget series involves activities concerned with providing food to students and staff in the Oak Ridge Schools. This service area includes preparing and serving regular and incidental meals, lunches, or snacks in connection with school activities and food delivery.

ACCOUNT NO.	EXPENDITURES	2007-08 AUDIT REPORT	2008-09 APPROVED BUDGET	2009-10 PROPOSED BUDGET
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73100 162	Clerical Personnel.....	\$ 38,645	\$ 36,282	\$
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This line item includes the secretary/bookkeeper position for food services.
Change (\$36,282)

73100 165	Cafeteria Personnel.....	\$ 302,491	\$ 283,965	\$ 228,447
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This line item includes wages for 10 FTE cafeteria employees , substitutes, special events, and the summer feeding program.
Change (\$55,518)

73100 201	Social Security.....	\$ 20,115	\$ 19,855	\$ 14,164
73100 204	State Retirement.....	\$ 25,424	\$ 26,230	\$ 18,000
73100 206	Life Insurance.....	\$ 873	\$ 1,386	\$ 1,000
73100 207	Medical Insurance.....	\$ 46,842	\$ 50,197	\$ 30,000
73100 208	Dental Insurance.....	\$ -	\$ -	\$ -
73100 212	Medicare.....	\$ 4,704	\$ 4,644	\$ 3,312
73100 299	Dental/Eye care Benefits.....	\$ 3,014	\$ 5,500	\$ 1,500
	Benefits Total	\$ 100,971	\$ 107,812	\$ 67,976

This group of line items is calculated as a percent of salary or as a fixed amount per employee as shown in Appendix "A."
Change (\$39,836)

73100 307	Communication.....	\$ 3,477	\$ 4,246	\$ 4,246
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This line item covers phone line costs and a pro rata share of the phone system maintenance costs at seven (7) cafeterias.
Change \$0

73100 354	Transportation - Other Than Students.....	\$ 7,715	\$ 9,802	\$ 9,802
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This line item covers the cost of transporting Federal commodities from a central commercial warehouse in Alcoa. The State requires the use of a State contracted wholesaler to distribute all commodities received. The cost is \$4.36 per case, delivered. This budget is based on approximately 2248 cases.
Change \$0

73100 355	Travel.....	\$ 152	\$ 500	\$ 500
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This item covers required travel for the Aramark Supervisor of Food Service, State mandated training meetings and employee mileage. Reimbursement will be equal to the current IRS business mileage rate.
Change \$0

73100 399	Other Contracted Services.....	\$ 520,726	\$ 435,000	\$ 605,000
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FY'10 will be the second year of a five (5) year contract (renewable annually) with a food service contractor for the provision of program supervision, purchasing services, staff training, cost accounting and program marketing. The increase in FY'10 represents the decline of Oak Ridge School's employees through attrition and the increase of employees to Aramark's payroll, as new staff are hired.
Change \$170,000
39%

73100 421	Food Preparation Supplies	\$ 143,367	\$ 136,000	\$ 136,000
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This item covers the expense of paper and plastic supplies, trays, dishes, flatware, small kitchen utensils and paper and plastic serving supplies. It also provides resources for the replacement of old flatware, trays, cups, and dishes.

Change \$0

73100 422	Food Supplies	\$ 691,977	\$ 678,800	\$ 678,800
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This item incorporates the costs of all food items including milk.

Change \$0

73100 499	Other Supplies & Materials	\$ 20,845	\$ 11,000	\$ 11,000
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This item covers office supplies, Horizon Software annual maintenance fee and marketing materials for the Food Service Department.

Change \$0

73100 710	Food Service Equipment.	\$ 25,606	\$ 26,794	\$ 26,794
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Traditionally, this line item represents the cost for replacement of pots, pans, bowls, small ware, plates, and kitchen equipment. (\$6,794)
The FY10 budget includes replacement of items whose parts can not be obtained, updating and maintaining computers at JMS, RMS and ORHS (\$5,000) and replacing warmers at Willow Brook, Woodland, Linden and JMS. (\$15,000).

Change \$0

73100	TOTAL FOR FOOD SERVICE	\$ 1,855,971	\$ 1,730,201	\$ 1,768,565
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Change \$38,364
Percent 2.22%

LOTTERY FOR EDUCATION-AFTER SCHOOL PROGRAMS-(LEAPS) - (73300)

This program provides educational services to students for after school instructional programming.

ACCOUNT NO.	EXPENDITURES	2007-08 AUDIT REPORT	2008-09 APPROVED BUDGET	2009-10 PROPOSED BUDGET
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73300 189	Other Salaries and Wages	\$ 74,281	\$ 48,631	\$ 49,360
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This item accounts for salaries associated with delivery of instruction and student supervision.

Change \$729

73300 201	Social Security	\$ 4,207	\$ 3,112	\$ 3,167
73300 204	State Retirement	\$ 3,174	\$ 3,820	\$ 3,867
73300 206	Life Insurance	\$ -	\$ -	\$ -
73300 207	Medical Insurance	\$ 398	\$ -	\$ -
73300 208	Dental Insurance	\$ -	\$ -	\$ -
73300 212	Medicare	\$ 984	\$ 705	\$ 716
73300 299	Dental/Eye care Benefits	\$ -	\$ -	\$ -
	Benefits Total	\$ 8,762	\$ 7,637	\$ 7,740

This group of line items is calculated as a percent of salary or as a fixed amount per employee as shown in Appendix "A."

Change \$103

73300 312	Contracts with Private Agencies	\$ -	\$ -	\$ -
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This line item covers costs associated with postal charges.

Change \$0

73300 349	Printing, Stationery and Forms	\$ 5,000	\$ -	\$ -
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This line item covers costs associated with printing, stationery and form charges.

Change \$0

73300 399	Other Contracted Services	\$ 14,810	\$ 18,800	\$ 17,968
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This line item covers costs associated with transportation.

Change (\$832)

73300 422	Food Supplies	\$ 4,321	\$ 3,660	\$ 3,660
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This line item covers the cost of instructional materials.

Change \$0

73300 499	Other Supplies and Materials	\$ 24,271	\$ 16,271	\$ 15,271
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This line item covers the cost of instructional materials.

Change \$0

73300 524	In-service/Staff Development	\$ 7,555	\$ 6,000	\$ 6,000
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This line item covers the cost of in-service and staff development materials.

Change \$0

73300 722	Instructional Equipment	\$ 5,000	\$ -	\$ -
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This line item covers the cost of instructional equipment.

Change \$0

73400 TOTAL FOR LEAPS PROGRAM		\$ 144,002	\$ 99,999	\$ 99,999
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Change \$0
Percent 0.00%

PRESCHOOL PROGRAM - (73400)

This program provides educational services to Pre-K children, ages 3 and 4. Beginning in FY'06, funds were provided by the State to be accounted for in the General Fund, to help support our existing program which is accounted for under the Federal Projects Budget.

ACCOUNT NO.	EXPENDITURES	2007-08 AUDIT REPORT	2008-09 APPROVED BUDGET	2009-10 PROPOSED BUDGET
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73400 116	Teachers.....	\$ 226,295	\$ 205,531	\$ 213,702
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This line item accounts for the services of 4.5 FTE teachers in the Preschool Program.

Change \$8,171

73400 163	Educational Assistants.....	\$ 48,700	\$ 62,870	\$ 60,788
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This line item accounts for 4.88 FTE educational assistants supporting the Preschool Program.

Change (\$2,082)

73400 189	Other Salaries and Wages.....	\$ -	\$ -	\$ -
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This line item accounted for family resource services supporting the Preschool Program.

Change \$0

73400 196	Substitutes	\$ -	\$ 2,000	\$ 2,500
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This item accounts for salaries associated with substitutes.

Change \$500

73400 201	Social Security.....	\$ 16,506	\$ 19,709	\$ 20,241
73400 204	State Retirement.....	\$ 15,628	\$ 20,403	\$ 20,716
73400 206	Life Insurance.....	\$ 479	\$ 997	\$ 850
73400 207	Medical Insurance.....	\$ 17,958	\$ 31,204	\$ 27,428
73400 208	Dental Insurance.....	\$ -	\$ -	\$ -
73400 212	Medicare.....	\$ 3,860	\$ 4,610	\$ 4,734
73400 299	Dental/Eye care Benefits.....	\$ 1,933	\$ 4,391	\$ 2,000
	Benefits Total	\$ 56,362	\$ 81,314	\$ 75,970

This group of line items is calculated as a percent of salary or as a fixed amount per employee as shown in Appendix "A."

Change (\$5,344)

73400 307	Communication.....	\$ -	\$ -	\$ -
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This line items covered costs associated with telephone and communication charges.

Change \$0

73400 348	Postal Charges	\$	-	\$	-	\$	-
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This line items covers costs associated with postal charges.

Change \$0

73400 349	Printing, Stationary and Forms	\$	-	\$	500	\$	500
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This line items covered costs associated with printing, stationary and copier charges.

Change \$0

73400 399	Other Contracted Services	\$	4,467	\$	1,087	\$	1,090
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This line items covered costs associated with field trips.

Change \$3

73400 429	Instructional Supplies and Materials	\$	9,802	\$	4,396	\$	3,607
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This line item covers the cost of instructional materials.

Change (\$789)

73400 499	Other Supplies and Materials	\$	-	\$	-	\$	-
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This line item covers the cost of supplies and materials.

Change \$0

73400 524	In-Service/Staff Development	\$	-	\$	-	\$	-
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This line item covers the cost associated with staff development and in-service.

Change \$0

73400 700	Regular Instructional Equipment	\$	-	\$	5,000	\$	4,541
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This line item supports equipment expenditures.

Change (\$459)

73400 TOTAL FOR PRESCHOOL PROGRAM		\$	345,628	\$	362,698	\$	362,698
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Change \$0
Percent 0.00%

CAPITAL OUTLAY (76100)

This budget section includes site acquisition, site improvement, architecture and engineering, educational specification development, building acquisition and construction and other capital related services. Funds for these activities are from local, county and state sources.

ACCOUNT NO.	EXPENDITURES	2007-08 AUDIT REPORT	2008-09 APPROVED BUDGET	2009-10 PROPOSED BUDGET
76100 308	Consultants	\$ 1,805	\$ 3,000	\$ 3,000

This line item includes any limited general consultant work or studies the Board might want to have done relative to capital projects.

Change \$0

76100 321	Engineering Services	\$ 5,158	\$ 5,000	\$ 5,000
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This line item includes funds for special engineering services that may be necessary during the year.

Change \$0

76100 707	Building Improvements	\$ 74,969	\$ 131,000	\$ 71,638
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This item is provided for capital improvements to existing facilities. Projects are taken from the Long Term Facilities Improvement Plan. A base budget of (\$65,000) was added to this line item in FY'09. For FY10, (\$15,173) will be funded with non-recurring dollars from fund balance. In FY10 the base was reduced by \$8,535.

1	JMS AVIS CENTER - HVAC	\$	25,000
2		\$	-
3		\$	-
4		\$	-
5		\$	-
6		\$	-
7	Contingency	\$	41,638
8	Contingency for Damaged, Lost, Stolen Equipment	\$	5,000
	Amount Requested	\$	71,638

Change (\$59,362)

76100 724	Site Development	\$ 20,445	\$ 20,000	\$ 20,000
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This line item is utilized for maintenance of playground surfaces and equipment ensuring safe play areas for the elementary and middle school students.

Change \$0

76100	TOTAL FOR CAPITAL OUTLAY	\$ 102,377	\$ 159,000	\$ 99,638
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Change (\$59,362)

Percent -37.33%

DEBT SERVICE (82000)

This budget section includes principal and interest on capital leases for the elementary schools' apple technology and the high school computer labs. These expenditures were previously accounted for under line item 71100-722 and 71100-610.

ACCOUNT NO.	EXPENDITURES	2007-08 AUDIT REPORT	2008-09 APPROVED BUDGET	2009-10 PROPOSED BUDGET
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82130 610	Debt Service - Principal	\$ 188,322	\$ 699,386	\$ 294,000
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This line item accounts for principal on capital leases for computer equipment including an Apple lease for elementary building staff computers and student labs, staff replacement computers, and 5 ORHS labs including; English, Science, Math, Social Studies, General Purpose and 8 Career Tech Labs.

Change (\$405,386)

82230 611	Debt Service - Interest	\$ -	\$ 85,001	\$ 20,000
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This line item accounts for interest on capital leases for computer equipment mentioned in the previous line item.

Change (\$65,001)

82000 TOTAL FOR DEBT SERVICE		\$ 188,322	\$ 784,387	\$ 314,000
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Change (\$470,387)

Percent -59.97%

OTHER USES -- OPERATING TRANSFERS (99000)

This section includes transactions which withdraw money from one fund and place it in another.

ACCOUNT NO.	EXPENDITURES	2007-08 AUDIT REPORT	2008-09 APPROVED BUDGET	2009-10 PROPOSED BUDGET
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99100 590	Transfers to Other Funds.....	\$ 179,445	\$ 179,445	\$ 52,000
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EQUIPMENT RENTAL AND REPLACEMENT FUND

New buses will be purchased through First Student beginning in 2011. The additional expense will be funded with the ERR fund balance. Replacement Vehicles and additional equipment are budgeted at (\$52,000) and will be funded with non-recurring dollars from the General Fund:

Expenses planned for FY'10 include:	ERRF	General Fund	Total
An Allocation to Fund Future Bus Purchases in ERR	\$ -		
Replacement of one crew cab maintenance truck	\$ -	\$ 27,000	
Replacement of District Van	\$ -	\$ 25,000	
	\$ -		
	\$ -		
	\$ -		
	\$ -		
Total	\$ -	\$ 52,000	\$ 52,000

99100-590	Transfer to Family Resource Center.....	\$ 52,326	\$ 47,499	\$ 52,326
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99000	TOTAL OTHER USES	\$ 231,771	\$ 226,944	\$ 104,326
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Change (\$122,618)
Percent -54.03%

**Description and
Justification**

**Federal Projects
Expenditures
Fund 142**

FEDERAL PROJECTS EXPENDITURES**Detail of Expenditures**

ACCOUNT NO.	2007-08 AUDIT REPORT	2008-09 APPROVED BUDGET	2009-10 PROPOSED BUDGET
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FEDERAL PROJECTS EXPENDITURES (70000)

71100 Regular Instruction (Presch. & Stf. Dev.)	\$ 158,724	\$ 110,767	\$ 272,027
71200 Special Education (Presch & Ages 6-22.)	\$ 762,169	\$ 751,720	\$ 1,307,035
71300 Vocational Education	\$ 146,529	\$ 50,324	\$ 50,324
72120 Health Services	\$ -	\$ -	\$ -
72130 Other Student Support	\$ 123,955	\$ 190,839	\$ 207,379
72210 Regular Instructional Support (Presch. & Stf. Dev.)	\$ 24,346	\$ 10,500	\$ 69,354
72220 Special Education Support	\$ 133,427	\$ 162,181	\$ 162,181
72230 Technology -- Career Support	\$ 7,340	\$ 11,145	\$ 11,145
72510 Fiscal Services (Presch.)	\$ -	\$ -	\$ -
72410 Office of the Principal	\$ -	\$ -	\$ -
73300 Community Services (Presch)	\$ 1,347,149	\$ 1,488,994	\$ 1,622,655
76100 Capital Outlay (Presch.)	\$ -	\$ -	\$ -
79100 Operating Transfers (All Projects)	\$ 35,926	\$ 12,826	\$ 18,022

Total Federal Projects Expenditures	\$ 2,739,565	\$ 2,789,297	\$ 3,720,121
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Change \$930,824

Percent 33.37%

Special Revenue Expenditures

Fund 145

SPECIAL REVENUE - FUND 145 -EXPENDITURES

The services supported by the resources in this fund are the Oak Ridge Schools Family Resource Center and the Safe Schools Act. The Family Resource Center is supported with a state grant and a local system match.

ACCOUNT NO.	EXPENDITURES	2007-08 AUDIT REPORT	2008-09 APPROVED BUDGET	2009-10 PROPOSED BUDGET
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73300 105	Director	\$ 51,708	\$ 49,698	\$ 50,443
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This item includes the salary for a Family Resource Center Director paid from the Social Worker Salary Schedule listed in "C-15".
Change \$745

73300 189	Other Salaries and Wages	\$ 11,842	\$ 13,852	\$ 14,060
-----------	--------------------------	-----------	-----------	-----------

This line item includes the salary for a .75 FTE Home Visitor paid from the Paraprofessional Salary Schedule for 191 days.
Change \$208

73300 201	Social Security	\$ 3,992	\$ 3,940	\$ 3,999
73300 204	State Retirement	\$ 3,401	\$ 3,191	\$ 3,238
73300 206	Life Insurance.....	\$ 113	\$ 126	\$ 126
73300 207	Medical Insurance.....	\$ 9,785	\$ 9,807	\$ 9,807
73300 208	Dental Insurance.....	\$ -	\$ -	\$ -
73300 212	Medicare.....	\$ 933	\$ 921	\$ 935
73300 299	Dental/Eye care Benefits.....	\$ 800	\$ 800	\$ 800
	Benefits Total	\$ 19,025	\$ 18,786	\$ 18,906

This group of line items is calculated as a percent of salary or as a fixed amount per employee as shown in Appendix "A."
Change \$121

73300 354	Transportation for Families	\$ 149	\$ 150	\$ 150
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This line item provides travel for families associated with the Family Resource Center.
Change \$0

73300 355	Professional Development-Travel	\$ -	\$ 158	\$ 158
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This line item includes funds for travel associated with professional development relative to the Family Resource Center.
Change \$0

73300 435	Office Supplies	\$ 362	\$ 558	\$ 484
-----------	-----------------	--------	--------	--------

This item includes office supplies (\$363), printing/publishing supplies (\$0) and postage/shipping supplies (\$195) for the Family Resource Center.
Change -\$74

73300 429	Materials and Supplies	\$ 1,595	\$ 1,739	\$ 739
-----------	------------------------	----------	----------	--------

This line items supports materials and supplies for parent training and attendance incentives for the Family Resource Center.
Change (\$1,000)

73300 504	Indirect Costs	\$ 686	\$ 686	\$ 686
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This line items supports indirect costs associated with the Family Resource Center.
Change \$0

73300 599	Other Charges	\$ 27,535	\$ 20,600	\$ 20,600
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This line items supports other charges related to the Safe Schools Act (\$20,600) .
Change \$0

73300	TOTAL FOR SPECIAL REVENUE FUND 145	\$ 112,902	\$ 106,226	\$ 106,226
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Change \$0
Percent 0.00%

**Extended School
Program
Expenditures**

Fund 146

EXTENDED SCHOOL PROGRAM EXPENDITURES- FUND 146

The service provided by the resources in this fund is the Oak Ridge Schools Extended Child Care Program. The program is self supporting through fees.

ACCOUNT NO.	EXPENDITURES	2007-08 AUDIT REPORT	2008-09 APPROVED BUDGET	2009-10 PROPOSED BUDGET
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73300 189	Other Salaries & Wages.....	\$ 299,237	\$ 325,543	\$ 330,426
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This item includes the salaries for the Extended Child Care workers and one-half of an accounting position.

Change \$4,883

73300 196	Staff Development.....	\$ -	\$ 2,000	\$ 2,000
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This line item provides staff development for the ECC support staff. Classes include CPR, behavior management, etc. The State of Tennessee regulates training hours for the Director, Assistant Director, five Site Directors, two Program Directors and 12 staff members. Training requirements include 18 hours for Site Directors, 30 hours for Program Directors and 12 hours for staff.

Change \$0

73300 201	Social Security	\$ 18,194	\$ 20,308	\$ 20,610
73300 204	State Retirement.....	\$ 18,761	\$ 15,828	\$ 16,142
73300 206	Life Insurance.....	\$ 914	\$ 945	\$ 945
73300 207	Medical Insurance	\$ 21,551	\$ 29,297	\$ 29,297
73300 208	Dental Insurance.....	\$ -	\$ -	\$ -
73300 210	Unemployment Benefits.....	\$ -	\$ 1,000	\$ 1,000
73300 212	Medicare.....	\$ 4,255	\$ 4,749	\$ 4,820
73300 299	Dental/Eye care Benefits	\$ 2,463	\$ 4,744	\$ 4,744
	Benefits Total	\$ 66,137	\$ 76,871	\$ 77,558

This group of line items is calculated as a percent of salary or as a fixed amount per employee as shown in Appendix "A."

Change \$687

73300 355	Travel.....	\$ -	\$ 2,000	\$ 2,000
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This item is for local travel and state conference expenses for Extended Child Care workers. Reimbursement will be equal to the current IRS business mileage rate.

Change \$0

73300 399	Other Contracted Services	\$ 2,071	\$ 11,000	\$ 11,000
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In the past, this item included \$10,000 for utilities used by the Extended Child Care program. This line item also includes \$1000 for cell phone charges.

Change \$0

73300 599	Other Charges	\$ 22,767	\$ 20,000	\$ 14,430
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This item includes miscellaneous items for the Extended Child Care program. It includes snacks, field trips, consultants, etc.

Change (\$5,570)

73300 700	Equipment	\$	-	\$	-	\$	-
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There are no equipment expenditures planned for FY'10.

Change \$0

73300	TOTAL FOR EXTENDED SCHOOL PROGRAMS	\$	390,212	\$	437,414	\$	437,414
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Change \$0

Percent 0.00%

Appendix "A"

Benefits Summary Data

BENEFITS SUMMARY

Each section of the budget includes appropriate line items for benefit categories. A detailed explanation of each benefit category is included here rather than repeating the same information in each section.

Social Security (Object 201)

These sections include all costs of FICA employer share for personnel. The matching cost is 6.20% of applicable wage.

State Retirement (Object 204)

These sections include the employer costs for contributions to the Tennessee Consolidated Retirement System (TCRS). Employer costs for licensed employees is 6.24% of applicable wages for FY'08. The contribution for non-licensed personnel is 9.83% of applicable wages. Employees contribute an additional 5%.

Life Insurance (Object 206)

These sections include costs for a \$50,000 group term life insurance program, including accidental death and dismemberment coverage, for all full-time employees.

Medical Insurance (Object 207)

These sections include the school system's contribution for group health insurance. Beginning January 1, 2000, the school system moved to the State Health Insurance Program and began to pay premiums rather than actual claims. Beginning in FY'05, the Board's contributions to premiums will be 85% of the Single Premium and 70% of the Family Premium. Previously, the Board's share was 85% of the Single Premium and 65% of the Family Premium.

Medicare (Object 212)

These sections include the employer costs for the Medicare contribution. The matching costs are based upon 1.45% of applicable wages.

Other Fringes (Object 299)

These sections include costs for an eye-care and dental reimbursement program for full-time employees as well as costs for annual physical examinations for administrative staff members. The eye-care and dental benefit provides all full-time employees up to 80% of \$1000 for incurred family eye-care or dental expenses per fiscal year (July 1 through June 30). Covered eye-care expenses include examinations, glasses, lenses and prescribed, disposable lenses. Total expenses will not exceed \$800 per year. Beginning in FY'06, both a pair of glasses AND an annual supply of contacts will be eligible for reimbursement.

Two additional benefits are budgeted on a system wide basis. These are Unemployment Compensation and Worker's Compensation.

Unemployment Compensation (See 72310-210)

Oak Ridge Schools is required by federal law (P.L.94-566) to budget funds to cover payment of unemployment compensation to eligible employees.

Worker's Compensation (See 72310-513)

This line item covers the system wide premiums for Worker's Compensation insurance. Costs for this expenditure are based upon salaries of employees, their work classification, and our claims experience.

Appendix “B”

Program Data

Appendix "B-2"
Instructional Allocations Based on Projected Enrollment
 FISCAL YEAR 2009-2010

Description	Glenwood	Linden	WillowBrook	Woodland	Jefferson	Roberstville	HighSchool	Total
Projected Enrollment	270	499	399	468	605	731	1487	4459
Instructional Supplies	48.33			48.86			50.3	
71100-429	\$ 10,633	\$ 19,651	\$ 15,713	\$ 18,430	\$ 25,126	\$ 30,359	\$ 63,577	\$ 183,489
Science Funds-High School								
71100-429	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000
Textbooks	\$ 10.50				\$ 5.25		\$ 5.25	
71100-449	\$ 2,835	\$ 5,240	\$ 4,190	\$ 4,914	\$ 3,176	\$ 3,838	\$ 7,807	\$ 31,999
Instructional Equipment/Furniture*								
71100-711	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 12,000	\$ 12,000	\$ 7,835	\$ 51,835
Instructional Technology	\$ -							
71100-722	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Career/Tech Supplies-High School								
71300-429	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,000	\$ 17,000
Clinic Supplies	0.3465			0.2625			0.2835	
72120-499	\$ 94	\$ 173	\$ 138	\$ 162	\$ 159	\$ 192	\$ 422	\$ 1,339
Inservice&Curriculum Development								
72210-196	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 6,000	\$ 6,000	\$ 9,000	\$ 33,000
Library Books & Related Media	13.23			14.03			14.43	
72210-432	\$ 3,572	\$ 6,602	\$ 5,279	\$ 6,192	\$ 8,488	\$ 10,256	\$ 21,457	\$ 61,846
Medical Supplies	1.71			1.99			3.19	
72210-437	\$ 462	\$ 853	\$ 682	\$ 800	\$ 1,204	\$ 1,455	\$ 4,744	\$ 10,200
Audio-Visual Supplies	1.28			1.29			1.32	
72210-499	\$ 345	\$ 638	\$ 510	\$ 599	\$ 781	\$ 944	\$ 1,961	\$ 5,779
Career/Tech Support Supplies-HS								
72230-499	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,527	\$ 4,527
Administrative Supplies								
72410-499	\$ 1,876	\$ 3,468	\$ 2,773	\$ 3,252	\$ 4,434	\$ 5,357	\$ 11,219	\$ 32,380
Administrative Equipment/Furniture								
72410-701	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,000	\$ 10,000
Administrative Technology								
72810-709	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay-Bldg Improv <\$50K								
76100-707	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Allocation	\$ 29,317	\$ 46,124	\$ 38,785	\$ 43,849	\$ 62,869	\$ 71,901	\$ 160,548	\$ 453,393

Total of 71100-429/72410-499 \$ 12,509.10 \$23,118.67 \$ 18,485.67 \$ 21,682.44 \$ 29,560.30 \$ 35,716.66 \$ 74,796.10 \$ 215,868.94

Appendix “C”

Professional Salary Schedules

TEACHER AND LIBRARIAN SALARY INDEX AND SCHEDULE -- 206 DAYS

TRAINING AND EXPERIENCE FACTOR TABLE **FY'10**

STEP	BS	BS+10	BS+20	MS	MS+10	MS+20	MS+30	ED.S	DR.
1	1.00			1.10					
2	1.05	1.07	1.10	1.15	1.16				
3	1.10	1.12	1.15	1.20	1.21	1.22			
4	1.15	1.17	1.20	1.25	1.26	1.27	1.30	1.32	
5	1.20	1.22	1.25	1.30	1.31	1.32	1.35	1.37	1.40
6	1.25	1.27	1.30	1.35	1.36	1.37	1.40	1.42	1.45
7	1.29	1.31	1.34	1.40	1.41	1.42	1.45	1.47	1.50
8	1.32	1.35	1.38	1.45	1.46	1.47	1.50	1.52	1.55
9	1.35	1.38	1.42	1.49	1.50	1.52	1.55	1.57	1.60
10	1.38	1.41	1.45	1.53	1.54	1.56	1.60	1.62	1.65
11	1.41	1.44	1.48	1.56	1.58	1.60	1.64	1.67	1.70
12	1.44	1.47	1.51	1.59	1.61	1.64	1.68	1.71	1.75
13	1.46	1.49	1.54	1.62	1.64	1.68	1.72	1.75	1.80
14	1.48	1.51	1.57	1.65	1.67	1.71	1.76	1.79	1.85
15	1.50	1.53	1.59	1.68	1.70	1.74	1.80	1.83	1.90
16	--	--	--	--	--	--	--	--	--
17	--	--	--	--	--	--	--	--	--
18	--	--	--	--	--	--	--	--	--
19	--	--	--	--	--	--	--	--	--
20	1.54	1.57	1.63	1.72	1.74	1.78	1.84	1.87	1.94

TEACHER AND LIBRARIAN SALARY SCHEDULE **FY'10**

STEP	BS	BS+10	BS+20	MS	MS+10	MS+20	MS+30	ED.S	DR.
1	\$34,960			\$38,456					
2	\$36,708	\$37,407	\$38,456	\$40,204	\$40,554				
3	\$38,456	\$39,155	\$40,204	\$41,952	\$42,302	\$42,651			
4	\$40,204	\$40,903	\$41,952	\$43,700	\$44,050	\$44,399	\$45,448	\$46,147	
5	\$41,952	\$42,651	\$43,700	\$45,448	\$45,798	\$46,147	\$47,196	\$47,895	\$48,944
6	\$43,700	\$44,399	\$45,448	\$47,196	\$47,546	\$47,895	\$48,944	\$49,643	\$50,692
7	\$45,098	\$45,798	\$46,846	\$48,944	\$49,294	\$49,643	\$50,692	\$51,391	\$52,440
8	\$46,147	\$47,196	\$48,245	\$50,692	\$51,042	\$51,391	\$52,440	\$53,139	\$54,188
9	\$47,196	\$48,245	\$49,643	\$52,090	\$52,440	\$53,139	\$54,188	\$54,887	\$55,936
10	\$48,245	\$49,294	\$50,692	\$53,489	\$53,838	\$54,538	\$55,936	\$56,635	\$57,684
11	\$49,294	\$50,342	\$51,741	\$54,538	\$55,237	\$55,936	\$57,334	\$58,383	\$59,432
12	\$50,342	\$51,391	\$52,790	\$55,586	\$56,286	\$57,334	\$58,733	\$59,782	\$61,180
13	\$51,042	\$52,090	\$53,838	\$56,635	\$57,334	\$58,733	\$60,131	\$61,180	\$62,928
14	\$51,741	\$52,790	\$54,887	\$57,684	\$58,383	\$59,782	\$61,530	\$62,578	\$64,676
15	\$52,440	\$53,489	\$55,586	\$58,733	\$59,432	\$60,830	\$62,928	\$63,977	\$66,424
16	---	--	--	--	--	--	--	--	--
17	---	--	--	--	--	--	--	--	--
18	---	--	--	--	--	--	--	--	--
19	---	--	--	--	--	--	--	--	--
20	\$53,838	\$54,887	\$56,985	\$60,131	\$60,830	\$62,229	\$64,326	\$65,375	\$67,822

**COUNSELOR AND COORDINATOR
SALARY INDEX AND SCHEDULE - 226 DAYS**

TRAINING AND EXPERIENCE FACTOR

FY'10

STEP	BS	BS+10	BS+20	MS	MS+10	MS+20	MS+30	ED.S	DR.
1	1.12			1.23					
2	1.18	1.20	1.23	1.29	1.30				
3	1.23	1.25	1.29	1.34	1.36	1.37			
4	1.29	1.31	1.34	1.40	1.41	1.42	1.46	1.48	
5	1.34	1.37	1.40	1.46	1.47	1.48	1.51	1.53	1.57
6	1.40	1.42	1.46	1.51	1.52	1.53	1.57	1.59	1.62
7	1.44	1.47	1.50	1.57	1.58	1.59	1.62	1.65	1.68
8	1.48	1.51	1.55	1.62	1.64	1.65	1.68	1.70	1.74
9	1.51	1.55	1.59	1.67	1.68	1.70	1.74	1.76	1.79
10	1.55	1.58	1.62	1.71	1.72	1.75	1.79	1.81	1.85
11	1.58	1.61	1.66	1.75	1.77	1.79	1.84	1.87	1.90
12	1.61	1.65	1.69	1.78	1.80	1.84	1.88	1.92	1.96
13	1.64	1.67	1.72	1.81	1.84	1.88	1.93	1.96	2.02
14	1.66	1.69	1.76	1.85	1.87	1.92	1.97	2.00	2.07
15	1.68	1.71	1.78	1.88	1.90	1.95	2.02	2.05	2.13
16	--	--	--	--	--	--	--	--	--
17	--	--	--	--	--	--	--	--	--
18	--	--	--	--	--	--	--	--	--
19	--	--	--	--	--	--	--	--	--
20	1.72	1.75	1.82	1.92	1.94	1.99	2.06	2.09	2.17

SALARY SCHEDULE

FY'10

STEP	BS	BS+10	BS+20	MS	MS+10	MS+20	MS+30	ED.S	DR.
1	\$39,155			\$43,001					
2	\$41,253	\$41,952	\$43,001	\$45,098	\$45,448				
3	\$43,001	\$43,700	\$45,098	\$46,846	\$47,546	\$47,895			
4	\$45,098	\$45,798	\$46,846	\$48,944	\$49,294	\$49,643	\$51,042	\$51,741	
5	\$46,846	\$47,895	\$48,944	\$51,042	\$51,391	\$51,741	\$52,790	\$53,489	\$54,887
6	\$48,944	\$49,643	\$51,042	\$52,790	\$53,139	\$53,489	\$54,887	\$55,586	\$56,635
7	\$50,342	\$51,391	\$52,440	\$54,887	\$55,237	\$55,586	\$56,635	\$57,684	\$58,733
8	\$51,741	\$52,790	\$54,188	\$56,635	\$57,334	\$57,684	\$58,733	\$59,432	\$60,830
9	\$52,790	\$54,188	\$55,586	\$58,383	\$58,733	\$59,432	\$60,830	\$61,530	\$62,578
10	\$54,188	\$55,237	\$56,635	\$59,782	\$60,131	\$61,180	\$62,578	\$63,278	\$64,676
11	\$55,237	\$56,286	\$58,034	\$61,180	\$61,879	\$62,578	\$64,326	\$65,375	\$66,424
12	\$56,286	\$57,684	\$59,082	\$62,229	\$62,928	\$64,326	\$65,725	\$67,123	\$68,522
13	\$57,334	\$58,383	\$60,131	\$63,278	\$64,326	\$65,725	\$67,473	\$68,522	\$70,619
14	\$58,034	\$59,082	\$61,530	\$64,676	\$65,375	\$67,123	\$68,871	\$69,920	\$72,367
15	\$58,733	\$59,782	\$62,229	\$65,725	\$66,424	\$68,172	\$70,619	\$71,668	\$74,465
16	--	--	--	--	--	--	--	--	--
17	--	--	--	--	--	--	--	--	--
18	--	--	--	--	--	--	--	--	--
19	--	--	--	--	--	--	--	--	--
20	\$60,131	\$61,180	\$63,627	\$67,123	\$67,822	\$69,570	\$72,018	\$73,066	\$75,863

PSYCHOLOGIST SALARY INDEX AND SCHEDULE - 226 DAYS

TRAINING AND EXPERIENCE FACTOR TABLE FY'10

STEP	MS	MS+30	ED.S	DR.
1	1.25			
2	1.31			
3	1.36			
4	1.42	1.48	1.50	
5	1.48	1.53	1.55	1.59
6	1.53	1.59	1.61	1.65
7	1.59	1.65	1.67	1.70
8	1.65	1.70	1.73	1.76
9	1.69	1.76	1.78	1.82
10	1.74	1.82	1.84	1.87
11	1.77	1.86	1.90	1.93
12	1.80	1.91	1.94	1.99
13	1.84	1.95	1.99	2.04
14	1.87	2.00	2.03	2.10
15	1.91	2.04	2.08	2.16
16	-	-	-	-
17	-	-	-	-
18	-	-	-	-
19	-	-	-	-
20	1.95	2.08	2.12	2.20

SALARY SCHEDULE FY'10

STEP	MS	MS+30	ED.S	DR.
1	\$43,700			
2	\$45,798			
3	\$47,546			
4	\$49,643	\$51,741	\$52,440	
5	\$51,741	\$53,489	\$54,188	\$55,586
6	\$53,489	\$55,586	\$56,286	\$57,684
7	\$55,586	\$57,684	\$58,383	\$59,432
8	\$57,684	\$59,432	\$60,481	\$61,530
9	\$59,082	\$61,530	\$62,229	\$63,627
10	\$60,830	\$63,627	\$64,326	\$65,375
11	\$61,879	\$65,026	\$66,424	\$67,473
12	\$62,928	\$66,774	\$67,822	\$69,570
13	\$64,326	\$68,172	\$69,570	\$71,318
14	\$65,375	\$69,920	\$70,969	\$73,416
15	\$66,774	\$71,318	\$72,717	\$75,514
16	-	-	-	-
17	-	-	-	-
18	-	-	-	-
19	-	-	-	-
20	\$68,172	\$72,717	\$74,115	\$76,912

OT/PT THERAPIST SALARY SCHEDULE - 226 DAYS

SALARY SCHEDULE **FY'10**

STEP	SALARY
0	\$44,100
1	\$45,807
2	\$47,502
3	\$49,176
4	\$50,865
5	\$52,537
6	\$54,308
7	\$56,087
8	\$57,895
9	\$59,681
10	\$61,044

NURSE COORDINATOR SALARY SCHEDULE - 226 DAYS

SALARY SCHEDULE

FY'10

STEP	SALARY
1	\$38,352
2	\$40,269
3	\$42,187
4	\$44,106
5	\$46,024
6	\$47,941
7	\$49,475
8	\$50,624
9	\$51,774
10	\$52,927
11	\$54,130
12	\$55,226
13	\$55,996
14	\$56,761
15	\$57,528
20	\$59,062

ELEMENTARY PRINCIPAL SALARY INDEX AND SCHEDULE -- 12 MONTHS

TRAINING AND EXPERIENCE INDEX **FY'10**

Step	MS			MS+30			Dr.		
1	1.09	--	1.19	1.15	--	1.25	1.20	--	1.30
2	1.13	--	1.23	1.19	--	1.29	1.24	--	1.34
3	1.19	--	1.29	1.23	--	1.33	1.29	--	1.39
4	1.22	--	1.32	1.28	--	1.38	1.33	--	1.43
5	1.27	--	1.37	1.32	--	1.42	1.37	--	1.47
6	1.31	--	1.41	1.34	--	1.44	1.42	--	1.52
7				1.41	--	1.51	1.46	--	1.56

Salary Schedule Based on \$59,547

SALARY SCHEDULE **FY'10**

Step	MS			MS+30			Dr.		
1	\$64,906	--	\$70,861	\$68,479	--	\$74,434	\$71,456	--	\$77,411
2	\$67,288	--	\$73,243	\$70,861	--	\$76,816	\$73,838	--	\$79,793
3	\$70,861	--	\$76,816	\$73,243	--	\$79,198	\$76,816	--	\$82,770
4	\$72,647	--	\$78,602	\$76,220	--	\$82,175	\$79,198	--	\$85,152
5	\$75,625	--	\$81,579	\$78,602	--	\$84,557	\$81,579	--	\$87,534
6	\$78,007	--	\$83,961	\$79,793	--	\$85,748	\$84,557	--	\$90,511
7				\$83,961	--	\$89,916	\$86,939	--	\$92,893
20 Year Experience Step		\$500			\$500			\$500	

The exact salary will be determined at the earliest possible date, based on an evaluation of performance in the assignment.

In addition to the basic salary schedule for elementary principals, an annual salary supplement will be added to those principals serving schools listed in the following enrollment categories.

ENROLLMENT			SALARY SUPPLEMENT	
0	--	350	Basic Salary	
351	--	500	Basic Salary +	\$150
501	--	650	Basic Salary +	\$300
651	--	800	Basic Salary +	\$450

MIDDLE SCHOOL ASSISTANT PRINCIPAL SALARY INDEX AND SCHEDULE - 12 MONTHS

TRAINING AND EXPERIENCE RANGE

FY'10

Step	MS			MS+30			Dr.		
1	1.01	--	1.11	1.06	--	1.16	1.11	--	1.21
2	1.05	--	1.15	1.10	--	1.20	1.15	--	1.25
3	1.09	--	1.19	1.14	--	1.24	1.19	--	1.29
4	1.13	--	1.23	1.18	--	1.28	1.23	--	1.33
5	1.17	--	1.27	1.22	--	1.32	1.27	--	1.37
6	1.21	--	1.31	1.26	--	1.36	1.31	--	1.41
7				1.30	--	1.40	1.35	--	1.45

Salary Schedule Based on

\$59,547

SALARY SCHEDULE

FY'10

Step	MS			MS+30			Dr.		
1	\$60,142	--	\$66,097	\$63,120	--	\$69,075	\$66,097	--	\$72,052
2	\$62,524	--	\$68,479	\$65,502	--	\$71,456	\$68,479	--	\$74,434
3	\$64,906	--	\$70,861	\$67,884	--	\$73,838	\$70,861	--	\$76,816
4	\$67,288	--	\$73,243	\$70,265	--	\$76,220	\$73,243	--	\$79,198
5	\$69,670	--	\$75,625	\$72,647	--	\$78,602	\$75,625	--	\$81,579
6	\$72,052	--	\$78,007	\$75,029	--	\$80,984	\$78,007	--	\$83,961
7				\$77,411	--	\$83,366	\$80,388	--	\$86,343
20 Year Experience Step	\$500			\$500			\$500		

The exact salary will be determined at the earliest possible date, based on an evaluation of performance in the assignment.

MIDDLE SCHOOL PRINCIPAL SALARY INDEX AND SCHEDULE -- 12 MONTHS

TRAINING AND EXPERIENCE INDEX

FY'10

Step	MS			MS+30			Dr.		
1	1.19	--	1.29	1.24	--	1.34	1.29	--	1.39
2	1.23	--	1.33	1.28	--	1.38	1.33	--	1.43
3	1.27	--	1.37	1.32	--	1.42	1.37	--	1.47
4	1.31	--	1.41	1.36	--	1.46	1.41	--	1.51
5	1.35	--	1.45	1.40	--	1.50	1.45	--	1.55
6	1.39	--	1.49	1.44	--	1.54	1.49	--	1.59
7				1.48	--	1.58	1.53	--	1.63

Salary Schedule Based on

\$59,547

SALARY SCHEDULE

FY'10

Step	MS			MS+30			Dr.		
1	\$70,861	--	\$76,816	\$73,838	--	\$79,793	\$76,816	--	\$82,770
2	\$73,243	--	\$79,198	\$76,220	--	\$82,175	\$79,198	--	\$85,152
3	\$75,625	--	\$81,579	\$78,602	--	\$84,557	\$81,579	--	\$87,534
4	\$78,007	--	\$83,961	\$80,984	--	\$86,939	\$83,961	--	\$89,916
5	\$80,388	--	\$86,343	\$83,366	--	\$89,321	\$86,343	--	\$92,298
6	\$82,770	--	\$88,725	\$85,748	--	\$91,702	\$88,725	--	\$94,680
7				\$88,130	--	\$94,084	\$91,107	--	\$97,062
20 Year Experience Step		\$500			\$500			\$500	

The exact salary will be determined at the earliest possible date, based on an evaluation of performance in the assignment.

**HIGH SCHOOL VICE PRINCIPAL SALARY INDEX AND
SCHEDULE -- 12 MONTHS**

TRAINING AND EXPERIENCE INDEX

FY'10

Step	MS			MS+30			Dr.		
1	1.11	--	1.21	1.16	--	1.26	1.21	--	1.31
2	1.15	--	1.25	1.20	--	1.30	1.25	--	1.35
3	1.19	--	1.29	1.24	--	1.34	1.29	--	1.39
4	1.23	--	1.33	1.28	--	1.38	1.33	--	1.43
5	1.27	--	1.37	1.32	--	1.42	1.37	--	1.47
6	1.31	--	1.41	1.36	--	1.46	1.41	--	1.51
7				1.40	--	1.50	1.45	--	1.55

Salary Schedule Based on

\$59,547

SALARY SCHEDULE

FY'10

Step	MS			MS+30			Dr.		
1	\$66,097	--	\$72,052	\$69,075	--	\$75,029	\$72,052	--	\$78,007
2	\$68,479	--	\$74,434	\$71,456	--	\$77,411	\$74,434	--	\$80,388
3	\$70,861	--	\$76,816	\$73,838	--	\$79,793	\$76,816	--	\$82,770
4	\$73,243	--	\$79,198	\$76,220	--	\$82,175	\$79,198	--	\$85,152
5	\$75,625	--	\$81,579	\$78,602	--	\$84,557	\$81,579	--	\$87,534
6	\$78,007	--	\$83,961	\$80,984	--	\$86,939	\$83,961	--	\$89,916
7				\$83,366	--	\$89,321	\$86,343	--	\$92,298
20 Year Experience Step		\$500			\$500			\$500	

The exact salary will be determined at the earliest possible date, based on an evaluation of performance in the assignment.

Includes Director of Technology--Career Education position.

HIGH SCHOOL PRINCIPAL SALARY INDEX AND SCHEDULE -- 12 MONTHS

TRAINING AND EXPERIENCE INDEX

FY'10

Step	MS			MS+30			Dr.		
1	1.27	--	1.37	1.32	--	1.42	1.37	--	1.47
2	1.31	--	1.41	1.36	--	1.46	1.41	--	1.51
3	1.35	--	1.45	1.40	--	1.50	1.45	--	1.55
4	1.39	--	1.49	1.44	--	1.54	1.49	--	1.59
5	1.43	--	1.53	1.48	--	1.58	1.53	--	1.63
6	1.47	--	1.57	1.52	--	1.62	1.57	--	1.67
7				1.56	--	1.66	1.61	--	1.71

Salary Schedule Based on

\$59,547

SALARY SCHEDULE

FY'10

Step	MS			MS+30			Dr.		
1	\$75,625	--	\$81,579	\$78,602	--	\$84,557	\$81,579	--	\$87,534
2	\$78,007	--	\$83,961	\$80,984	--	\$86,939	\$83,961	--	\$89,916
3	\$80,388	--	\$86,343	\$83,366	--	\$89,321	\$86,343	--	\$92,298
4	\$82,770	--	\$88,725	\$85,748	--	\$91,702	\$88,725	--	\$94,680
5	\$85,152	--	\$91,107	\$88,130	--	\$94,084	\$91,107	--	\$97,062
6	\$87,534	--	\$93,489	\$90,511	--	\$96,466	\$93,489	--	\$99,443
7				\$92,893	--	\$98,848	\$95,871	--	\$101,825
20 Year Experience Step		\$500			\$500			\$500	

The exact salary will be determined at the earliest possible date, based on an evaluation of performance in the assignment.

CENTRAL OFFICE STAFF SALARY SCHEDULE - 12 MONTHS FY'10

POSITION	MINIMUM	MAXIMUM
Assistant Superintendent	\$79,901	\$108,435
Directors	\$68,485	\$97,022
Supervisors	\$45,657	\$79,901
20 Year Experience Step	\$500	\$500

The exact salaries are established near the end of the school year by the Superintendent of Schools and are based primarily on the accomplishment of performance objectives which were approved at the beginning of the school year.

COACHING SALARY SUPPLEMENT SCHEDULE

EXPERIENCE INDEX AND SALARY SCHEDULE

FY'10

Class	I	II	III	IV	V	
% Base Salary	17.4%	10.4%	8.7%	5.2%	4.3%	
Step Index						
1	1.00	\$6,083	\$3,636	\$3,042	\$1,818	\$1,503
2	1.07	\$6,509	\$3,890	\$3,254	\$1,945	\$1,609
3	1.13	\$6,874	\$4,108	\$3,437	\$2,054	\$1,699
4	1.18	\$7,178	\$4,290	\$3,589	\$2,145	\$1,774
5	1.23	\$7,482	\$4,472	\$3,741	\$2,236	\$1,849
6	1.32	\$8,030	\$4,799	\$4,015	\$2,400	\$1,984
7	1.38	\$8,395	\$5,017	\$4,197	\$2,509	\$2,075
8	1.43	\$8,699	\$5,199	\$4,349	\$2,600	\$2,150
9	1.47	\$8,942	\$5,345	\$4,471	\$2,672	\$2,210
10	1.52	\$9,246	\$5,526	\$4,623	\$2,763	\$2,285
15	1.57	\$9,550	\$5,708	\$4,775	\$2,854	\$2,360
20	1.64	\$9,976	\$5,963	\$4,988	\$2,981	\$2,465
	1-H HS Football* 2-H HS Basketball* 1-H HS Band Director *Also receive planning period	6-A HS Football 2-A HS Basketball 3-A HS Band Director 1-H HS Cheerleader	2-H MS Football 4-H MS Basketball 1-H HS Baseball 1-H HS Softball 2-H HS Soccer 1-H HS Track 3-A 9G Football 2-A 9G Basketball 1-H HS Cr. Country 1-H HS Volleyball 1 Flag Corps 1 - A HS Cheerleader	2-A MS Football 1-H HS Tennis 1-H HS Swimming 1-A HS Softball 1-A HS Baseball 3-A HS Track 2-A HS Soccer 2-H MS Track 1-A HS Volleyball 2 MS Cheerleader 2 9G Cheerleader 2-A HS Cr. Country	2-H MS Cr. Country 2-H MS Volleyball 4 MS Intramural 1-H HS Golf 1-A HS 9G Baseball 1-A HS Tennis 2-A MS Track 1-A HS Swimming	

REGULAR SEASON, TOURNAMENT AND PLAYOFF GAME PAYMENTS

HOME FOOTBALL AND BASKETBALL GAMES

Coordinator for game workers/ticket takers - football	\$80 per game
Coordinator for game workers/ticket takers - basketball	\$60 per game
Coordinator for concession sales - football	\$80 per game
Coordinator for concession sales - basketball	\$60 per game

ATHLETIC DIRECTOR

\$12,000/Year

ASST. ATHLETIC DIRECTOR

\$6000/Year

TSSAA PLAYOFF GAMES AND ATHLETIC EVENTS PAYMENTS

BASKETBALL GAMES

Ticket sales/ticket takers	\$25 per game
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FOOTBALL GAMES

Ticket sales/ticket takers	\$45 per game
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ALL OTHER TOURNAMENT SPORTS

Ticket sales/ticket takers	\$20 per game
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TOURNAMENT DIRECTOR OR CO-DIRECTOR

An Amount
Authorized
by TSSAA

HOURLY RATES FOR SPECIAL PROGRAMS OR PROJECTS	FY'10
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Position	Hourly Rate
Summer School Teacher	\$30.00
Summer Librarians	\$30.00
Secretarial/Clerical and Teacher Assistant Substitutes	\$7.25

SUBSTITUTE TEACHER RATES	FY'10
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Experience in Years	0-4	5-9	10+
Non Degree	\$62	\$66	\$68
Degree	\$69	\$71	\$73

INTERPRETER SALARY SCHEDULE - 191 DAYS

SALARY SCHEDULE **FY'10**

STEP	SALARY
1	\$20,211
2	\$20,863
3	\$21,453
4	\$22,060
5	\$22,684
6	\$23,325
7	\$23,985
8	\$24,662
9	\$25,360
10	\$26,079
11	\$27,048
12	\$28,054
13	\$29,094
14	\$30,174
15	\$31,294

SPORTS MEDICINE COORDINATOR - 232 DAYS

SALARY SCHEDULE FY'10

STEP	SALARY
0	\$28,652
1	\$29,763
2	\$30,865
3	\$31,952
4	\$33,048
5	\$34,135
6	\$35,287
7	\$36,442
8	\$37,618
9	\$38,777
10	\$39,662

CURRICULUM AND TECHNOLOGY INTEGRATION FACILITATORS - 221 DAYS

TRAINING AND EXPERIENCE FACTOR TABLE

FY'10

STEP	BS	BS+10	BS+20	MS	MS+10	MS+20	MS+30	ED.S	DR.
1	1.00			1.10					
2	1.05	1.07	1.10	1.15	1.16				
3	1.10	1.12	1.15	1.20	1.21	1.22			
4	1.15	1.17	1.20	1.25	1.26	1.27	1.30	1.32	
5	1.20	1.22	1.25	1.30	1.31	1.32	1.35	1.37	1.40
6	1.25	1.27	1.30	1.35	1.36	1.37	1.40	1.42	1.45
7	1.29	1.31	1.34	1.40	1.41	1.42	1.45	1.47	1.50
8	1.32	1.35	1.38	1.45	1.46	1.47	1.50	1.52	1.55
9	1.35	1.38	1.42	1.49	1.50	1.52	1.55	1.57	1.60
10	1.38	1.41	1.45	1.53	1.54	1.56	1.60	1.62	1.65
11	1.41	1.44	1.48	1.56	1.58	1.60	1.64	1.67	1.70
12	1.44	1.47	1.51	1.59	1.61	1.64	1.68	1.71	1.75
13	1.46	1.49	1.54	1.62	1.64	1.68	1.72	1.75	1.80
14	1.48	1.51	1.57	1.65	1.67	1.71	1.76	1.79	1.85
15	1.50	1.53	1.59	1.68	1.70	1.74	1.80	1.83	1.90
16	--	--	--	--	--	--	--	--	--
17	--	--	--	--	--	--	--	--	--
18	--	--	--	--	--	--	--	--	--
19	--	--	--	--	--	--	--	--	--
20	1.54	1.57	1.63	1.72	1.74	1.78	1.84	1.87	1.94

CURRICULUM AND TECHNOLOGY INTEGRATION FACILITATORS SALARY SCHEDULE

FY'10

STEP	BS	BS+10	BS+20	MS	MS+10	MS+20	MS+30	ED.S	DR.
1	\$37,506			\$41,257					
2	\$39,381	\$40,131	\$41,257	\$43,132	\$43,507				
3	\$41,257	\$42,007	\$43,132	\$45,007	\$45,382	\$45,757			
4	\$43,132	\$43,882	\$45,007	\$46,883	\$47,258	\$47,633	\$48,758	\$49,508	
5	\$45,007	\$45,757	\$46,883	\$48,758	\$49,133	\$49,508	\$50,633	\$51,383	\$52,508
6	\$46,883	\$47,633	\$48,758	\$50,633	\$51,008	\$51,383	\$52,508	\$53,259	\$54,384
7	\$48,383	\$49,133	\$50,258	\$52,508	\$52,883	\$53,259	\$54,384	\$55,134	\$56,259
8	\$49,508	\$50,633	\$51,758	\$54,384	\$54,759	\$55,134	\$56,259	\$57,009	\$58,134
9	\$50,633	\$51,758	\$53,259	\$55,884	\$56,259	\$57,009	\$58,134	\$58,884	\$60,010
10	\$51,758	\$52,883	\$54,384	\$57,384	\$57,759	\$58,509	\$60,010	\$60,760	\$61,885
11	\$52,883	\$54,009	\$55,509	\$58,509	\$59,259	\$60,010	\$61,510	\$62,635	\$63,760
12	\$54,009	\$55,134	\$56,634	\$59,635	\$60,385	\$61,510	\$63,010	\$64,135	\$65,636
13	\$54,759	\$55,884	\$57,759	\$60,760	\$61,510	\$63,010	\$64,510	\$65,636	\$67,511
14	\$55,509	\$56,634	\$58,884	\$61,885	\$62,635	\$64,135	\$66,011	\$67,136	\$69,386
15	\$56,259	\$57,384	\$59,635	\$63,010	\$63,760	\$65,260	\$67,511	\$68,636	\$71,261
16	--	--	--	--	--	--	--	--	--
17	--	--	--	--	--	--	--	--	--
18	--	--	--	--	--	--	--	--	--
19	--	--	--	--	--	--	--	--	--
20	\$57,759	\$58,884	\$61,135	\$64,510	\$65,260	\$66,761	\$69,011	\$70,136	\$72,762

Appendix “D”

Salary Schedules for Non-Licensed Personnel

OFFICE SALARY SCHEDULE

FY'10

	1	2	3	4	5	6	7	8	9	10	11	12	13
A													
Annual	\$23,967	\$24,507	\$25,050	\$25,590	\$26,130	\$26,672	\$27,213	\$27,757	\$28,296	\$28,840	\$29,378	\$29,925	\$30,966
Daily	\$91.83	\$93.90	\$95.98	\$98.05	\$100.12	\$102.19	\$104.27	\$106.35	\$108.41	\$110.50	\$112.56	\$114.66	\$118.64
Hourly	\$11.48	\$11.74	\$12.00	\$12.26	\$12.61	\$12.77	\$13.03	\$13.29	\$13.55	\$13.81	\$14.07	\$14.33	\$14.83
B													
Annual	\$25,904	\$26,444	\$26,983	\$27,527	\$28,066	\$28,675	\$29,149	\$29,692	\$30,230	\$30,774	\$31,314	\$31,860	\$32,917
Daily	\$99.25	\$101.32	\$103.38	\$105.47	\$107.53	\$109.87	\$111.68	\$113.76	\$115.82	\$117.91	\$119.98	\$122.07	\$126.12
Hourly	\$12.41	\$12.66	\$12.92	\$13.18	\$13.44	\$13.73	\$13.96	\$14.22	\$14.48	\$14.74	\$15.00	\$15.26	\$15.77
C													
Annual	\$27,837	\$28,379	\$28,916	\$29,459	\$30,000	\$30,542	\$31,083	\$31,626	\$32,166	\$32,711	\$33,248	\$33,792	\$34,872
Daily	\$106.66	\$108.73	\$110.79	\$112.87	\$114.94	\$117.02	\$119.09	\$121.17	\$123.24	\$125.33	\$127.39	\$129.47	\$133.61
Hourly	\$13.33	\$13.59	\$13.85	\$14.11	\$14.37	\$14.63	\$14.89	\$15.15	\$15.41	\$15.67	\$15.92	\$16.18	\$16.70
D													
Annual	\$29,770	\$30,314	\$30,856	\$31,394	\$31,934	\$32,477	\$33,016	\$33,562	\$34,102	\$34,644	\$35,205	\$35,727	\$36,826
Daily	\$114.06	\$116.15	\$118.22	\$120.28	\$122.35	\$124.43	\$126.50	\$128.59	\$130.66	\$132.74	\$134.89	\$136.89	\$141.10
Hourly	\$14.26	\$14.52	\$14.78	\$15.04	\$15.29	\$15.55	\$15.81	\$16.07	\$16.33	\$16.59	\$16.86	\$17.11	\$17.64
E	Secretary to Superintendent of Schools– Range				\$32,833	to	\$40,912						
					\$125.80		\$156.75						
					\$15.72		\$19.59						

Schedule reflects actual 12 month calendar. Daily and hourly rates are approximate.

TEACHER ASSISTANT SALARY SCHEDULE

FY'10

	1	2	3	4	5	6	7	8	9	10	11	12	13
I													
Annual	\$13,168	\$13,563	\$13,975	\$14,392	\$14,823	\$15,266	\$15,724	\$16,197	\$16,682	\$17,180	\$17,610	\$18,049	\$18,684
Daily	\$68.94	\$71.01	\$73.17	\$75.35	\$77.61	\$79.92	\$82.33	\$84.80	\$87.34	\$89.95	\$92.20	\$94.50	\$97.82
Hourly	\$9.19	\$9.47	\$9.76	\$10.05	\$10.35	\$10.66	\$10.98	\$11.31	\$11.65	\$11.99	\$12.29	\$12.60	\$0.51
II													
Annual	\$14,614	\$15,053	\$15,506	\$15,972	\$16,450	\$16,944	\$17,455	\$17,975	\$18,517	\$19,071	\$19,546	\$20,035	\$20,741
Daily	\$76.51	\$78.81	\$81.18	\$83.62	\$86.13	\$88.71	\$91.39	\$94.11	\$96.95	\$99.85	\$102.33	\$104.90	\$108.59
Hourly	\$10.20	\$10.51	\$10.82	\$11.15	\$11.48	\$11.83	\$12.18	\$12.55	\$12.93	\$13.31	\$13.64	\$13.99	\$14.48

Salaries are based on 191 days. Daily and hourly rates are approximate.

IA-PROFESSIONAL SALARY SCHEDULE**FY'10**

	1	2	3	4	5	6	7	8	9	10	11	12	13
Annual	\$17,156	\$17,670	\$18,200	\$18,748	\$19,309	\$19,891	\$20,489	\$21,100	\$21,735	\$22,942	\$23,119	\$23,518	\$24,347
Daily	\$89.82	\$92.51	\$95.29	\$98.16	\$101.10	\$104.14	\$107.27	\$110.47	\$113.80	\$120.12	\$121.04	\$123.13	\$127.47
Hourly	\$11.98	\$12.34	\$12.71	\$13.09	\$13.48	\$13.89	\$14.30	\$14.73	\$15.17	\$16.02	\$16.14	\$16.42	\$17.00

Salaries are based on 191 days. Daily and hourly rates are approximate.

ECC DIRECTOR

SALARY SCHEDULE **FY10**

STEP	SALARY	HOURLY
1	\$25,366	12.96
2	\$25,999	13.28
3	\$26,633	13.61
4	\$27,270	13.93
5	\$27,902	14.25
6	\$28,537	14.58
7	\$29,170	14.90
8	\$29,803	15.23
9	\$30,437	15.55
10	\$31,073	15.87
11	\$31,707	16.20

EXTENDED CHILD CARE SALARY SCHEDULE -- 12 MONTHS

FY'10

Director Salary Schedule

	1	2	3	4	5	6	7	8	9	10	11	12	13
I													
Annual	\$17,993	\$18,534	\$19,092	\$19,667	\$20,254	\$20,862	\$21,489	\$22,134	\$22,796	\$23,476	\$24,085	\$24,662	\$25,533
Daily	\$68.94	\$71.01	\$73.15	\$75.35	\$77.60	\$79.93	\$82.33	\$84.81	\$87.34	\$89.95	\$92.20	\$94.49	\$97.83
Hourly	\$9.19	\$9.47	\$9.75	\$10.05	\$10.35	\$10.66	\$10.98	\$11.31	\$11.65	\$11.99	\$12.29	\$12.60	\$13.04
II													
Annual	\$19,970	\$20,570	\$21,188	\$21,825	\$22,479	\$23,157	\$23,851	\$24,562	\$25,303	\$26,060	\$26,709	\$27,381	\$28,344
Daily	\$76.51	\$78.81	\$81.18	\$83.62	\$86.13	\$88.73	\$91.39	\$94.11	\$96.95	\$99.85	\$102.33	\$104.91	\$108.60
Hourly	\$10.20	\$10.51	\$10.82	\$11.15	\$11.48	\$11.83	\$12.18	\$12.55	\$12.93	\$13.31	\$13.64	\$13.99	\$14.48

Salaries are based on 261 days. Daily and hourly rates are approximate.

CHILD CARE WORKERS Hourly Rate Schedule

Class	Hourly Rate
I	\$7.48
II	\$8.02
III	\$9.28
Substitutes	Minimum Wage \$7.25 *

*Effective July 24, 2009

MAINTENANCE SALARY SCHEDULE**FY'10**

Carpenter, Electrician, Plumber, HVAC Buildings & Grounds Foreman		Groundsmen Locksmith	Groundsmen Equip. Oper.
Step	Hourly Rate	Hourly Rate	Hourly Rate
1	\$14.59	\$13.23	\$11.09
2	\$15.05	\$13.64	\$11.46
3	\$15.54	\$14.08	\$11.82
4	\$16.04	\$14.54	\$12.20
5	\$16.56	\$15.01	\$12.60
6	\$17.09	\$15.49	\$13.00
7	\$17.65	\$16.00	\$13.43
8	\$18.22	\$16.51	\$13.88
9	\$18.81	\$17.04	\$14.31
10	\$19.43	\$17.59	\$14.77
11	\$20.05	\$18.17	\$15.25
12	\$20.70	\$18.76	\$15.74
13	\$21.37	\$19.36	\$16.15
14	\$22.05	\$19.99	\$16.78

CUSTODIAL SALARY SCHEDULE

FY:10

Class A Custodian		Shift Foreman	Chief Custodian Elementary/Other	Chief Custodian Large Elementary	Chief Custodian Middle Schools	Chief Custodian ORHS
Step	Hourly Rate	Hourly Rate	Hourly Rate	Hourly Rate	Hourly Rate	Hourly Rate
1	\$9.83	\$10.11	\$10.79	\$11.02	\$11.57	\$13.01
2	\$10.14	\$10.43	\$11.13	\$11.38	\$11.95	\$13.44
3	\$10.47	\$10.78	\$11.50	\$11.74	\$12.33	\$13.88
4	\$10.81	\$11.12	\$11.87	\$12.12	\$12.73	\$14.34
5	\$11.26	\$11.48	\$12.25	\$12.50	\$13.15	\$14.85
6	\$11.52	\$11.86	\$12.64	\$12.91	\$13.58	\$15.32
7	\$11.89	\$12.23	\$13.04	\$13.32	\$14.01	\$15.80
8	\$12.27	\$12.63	\$13.48	\$13.74	\$14.45	\$16.31
9	\$12.67	\$13.03	\$13.93	\$14.20	\$14.93	\$16.84
10	\$13.08	\$13.47	\$14.36	\$14.66	\$15.42	\$17.40
11	\$13.52	\$13.91	\$14.83	\$15.12	\$15.91	\$17.95
12	\$13.95	\$14.34	\$15.31	\$15.62	\$16.42	\$18.52
13	\$14.39	\$14.80	\$15.79	\$16.13	\$16.95	\$19.10
14	\$14.85	\$15.29	\$16.30	\$16.64	\$17.50	\$19.75
15	\$15.34	\$15.78	\$16.84	\$17.17	\$18.07	\$20.38
16	\$15.82	\$16.28	\$17.38	\$17.73	\$18.64	\$21.02

FOOD SERVICE SALARY SCHEDULE	FY'10
-------------------------------------	--------------

Food Service Workers	Hourly Rate	Food Service Managers	Hourly Rate
Steps		Steps	
1	\$8.89	1	\$14.48
2	\$9.16	2	\$14.96
3	\$9.45	3	\$15.45
4	\$9.73	4	\$15.97
5	\$10.05	5	\$16.49
6	\$10.36		
7	\$10.67		
8	\$11.02		
9	\$11.38		
10	\$11.73		
11	\$12.10		

Food Service Substitute Rate \$8.53

NURSE SALARY SCHEDULE - 191 DAYS**SALARY SCHEDULE**

FY'10

STEP	SALARY	HOURLY
0	\$27,056	\$18.89
1	\$28,103	\$19.62
2	\$29,143	\$20.34
3	\$30,172	\$21.06
4	\$31,205	\$21.78
5	\$32,232	\$22.50
6	\$33,319	\$23.26
7	\$34,410	\$24.02
8	\$35,521	\$24.80
9	\$36,615	\$25.56
10	\$37,450	\$26.14

COMPUTER TECHNICIANS**SALARY SCHEDULE**

FY'10

Classification	Minimum	Maximum
Computer Tech I	\$30,437 \$14.58	\$43,119 \$20.65
Computer Tech II	\$34,243 \$16.40	\$46,925 \$22.47

CERTIFIED OCCUPATIONAL THERAPIST ASSISTANT SALARY SCHEDULE - 191 DAYS

SALARY SCHEDULE **FY'10**

STEP	SALARY	HOURLY
1	\$27,156	\$18.96
2	\$28,200	\$19.69
3	\$29,087	\$20.30
4	\$29,960	\$20.91
5	\$30,940	\$21.60
6	\$31,865	\$22.24
7	\$32,846	\$22.93
8	\$33,803	\$23.60
9	\$34,916	\$24.37
10	\$35,710	\$24.93

Appendix “E”

History of City, County,
State, and Other
Revenues

PERCENT OF CITY, COUNTY, STATE, AND OTHER REVENUE

YEAR	GENERAL PURPOSE SCHOOL FUND REVENUE	PERCENT
------	--	---------

FY 1982 (Actual) - Excluding Food Services, Transportation & Adult Ed.

City	\$ 4,732,780	41.69%
County	2,408,002	21.21%
State	3,880,710	34.18%
Local	220,145	1.94%
Federal PL-874	<u>110,806</u>	<u>.98%</u>
	\$11,352,443	100.00%

FY 1983 (Actual) - Excluding Food Services, Transportation & Adult Ed.

City	\$ 5,121,049	40.70%
County	2,842,268	22.59%
State	4,069,634	32.35%
Local	207,481	1.65%
Federal PL-874	<u>341,477</u>	<u>2.71%</u>
	\$12,581,909	100.00%

**After FY'83, Food Services, Transportation and Adult Education
were included in the General School Operations Budget.**

FY 1984 (Actual)

City	\$ 5,046,866	36.42%
County	2,931,373	21.16%
State	3,984,111	28.75%
Local	1,694,147	12.23%
Federal PL-874	<u>199,252</u>	<u>1.44%</u>
	\$13,855,749	100.00%

FY 1985 (Actual)

City	\$ 5,171,536	36.74%
County	2,889,373	20.53%
State	4,815,835	34.21%
Local	927,726	6.59%
Federal PL-874	<u>271,376</u>	<u>1.93%</u>
	\$14,075,846	100.00%

YEAR	GENERAL PURPOSE SCHOOL FUND REVENUE	PERCENT
------	--	---------

FY 1986 (Actual)¹

City	\$ 5,381,996	36.57%
County	3,068,058	20.85%
State	5,176,514	35.17%
Local	885,944	6.02%
Federal PL-874	<u>204,501</u>	<u>1.39%</u>
	\$14,717,013	100.00%

FY 1987 (Actual)

City	\$ 5,616,790	35.66%
County	3,230,811	20.51%
State	5,592,113	35.50%
Local & Other	1,127,411	7.16%
Federal PL-874	<u>185,864</u>	<u>1.17%</u>
	\$15,752,989	100.00%

FY 1988 (Actual)

City	\$ 5,480,845	31.41%
County	3,909,382	22.40%
State	6,518,960 ²	37.36%
Local & Other	1,105,769	6.34%
Federal PL-874	<u>435,398³</u>	<u>2.49%</u>
	\$17,450,354	100.00%

FY 1989 (Actual)

City	\$ 5,214,694	27.58%
County	4,605,190	24.36%
State	7,332,744	38.79%
Local & Other	1,501,874	7.94%
Federal PL-874	<u>251,122</u>	<u>1.33%</u>
	\$18,905,624	100.00%

¹This is the fourth year for including all General School Operations Revenue and, therefore, direct comparisons cannot be made prior to FY 1986.

²First year of FICA pass through from State of Tennessee.

³Includes multiple year entitlements 1986, 1987, and 1988 received in FY 1988.

YEAR	GENERAL PURPOSE SCHOOL FUND REVENUE	PERCENT
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FY 1990 (Actual)

City	\$ 5,444,943	27.14%
County	5,036,055	25.10%
State	7,573,983	37.75%
Local & Other	1,747,076	8.70%
Federal PL-874	<u>260,053</u>	<u>1.31%</u>
	\$20,062,110	100.00%

FY 1991 (Actual)

City	\$ 5,942,378	26.27%
County	5,589,925	24.71%
State	8,318,128	36.77%
Local & Other	2,489,572	11.01%
Federal PL-874	<u>279,652</u>	<u>1.24%</u>
	\$22,619,655	100.00%

FY 1992 (Actual)

City	\$ 7,280,432 ⁴	31.81%
County	5,818,988	25.42%
State	7,668,881 ⁵	33.50%
Federal Funds	855,245	3.74%
Charges for Services	1,213,723	5.30%
Other Revenues	<u>52,964</u>	<u>.23%</u>
	\$22,890,233	100.00%

FY 1993 (Actual)

County Taxes	\$ 6,265,139	24.32%
State	10,057,086 ⁶	39.04%
Charges for Current Services	1,361,680	5.28%
Other Local Revenue	49,939	.19%
Federal Funds	881,799	3.42%
City	<u>7,150,699</u>	<u>27.75%</u>
	\$25,766,342	100.00%

⁴Special appropriation by City to offset State funding loss.

⁵The year of the major State reduction in funding.

⁶Year of State restoration funds and BEP improvements.

YEAR	GENERAL PURPOSE SCHOOL FUND REVENUE	PERCENT
------	--	---------

CHANGE TO NEW STATE BUDGET FORMAT

FY 1994 (Actual)

County Taxes	\$ 6,600,197	24.19%
State	11,037,367	40.45%
Charges for Current Services	1,308,840	4.80%
Other Local Revenue	170,130	.62%
Federal Funds	676,982	2.48%
City	<u>7,493,354</u>	<u>27.46%</u>
	\$27,286,870	100.00%

FY 1995 (Actual)

County Taxes	\$ 7,161,886	24.50%
State	11,903,700	40.73%
Charges for Current Services	1,380,597	4.72%
Other Local Revenue	102,551	.35%
Federal Funds	793,042	2.71%
City	<u>7,888,895</u>	<u>26.98%</u>
	\$29,230,671	100.00%

FY 1996 (Actual)

County Taxes	\$ 7,740,400	25.40%
State	12,228,468	40.11%
Charges for Current Services	1,471,472	4.83%
Other Local Revenue	236,592	.78%
Federal Funds	654,680	2.15%
City	<u>8,145,544</u>	<u>26.73%</u>
	\$30,477,156	100.00%

FY 1997 (Actual)

County Taxes	\$ 8,034,622	25.28%
State	13,058,691	41.08%
Charges for Current Services	1,479,808	4.66%
Other Local Revenue	233,439	.73%
Federal Funds	587,949	1.85%
City	<u>8,393,820</u>	<u>26.41%</u>
	\$31,788,329	100.00%

YEAR	GENERAL PURPOSE SCHOOL FUND REVENUE	PERCENT
------	--	---------

FY 1998 (Actual)⁷

County Taxes	\$ 7,875,416	24.31%
State	13,704,091	42.30%
Charges for Current Services	1,424,210	4.40%
Other Local Revenue	225,015	.69%
Federal Funds	732,108	2.26%
City	<u>8,433,558</u>	<u>26.03%</u>
	\$32,394,398	100.00%

FY 1999 (Actual)

County Taxes	\$ 8,076,356	24.52%
State	13,902,542	42.20%
Charges for Current Services	1,381,420	4.19%
Other Local Revenue	346,291	1.05%
Federal Funds	631,532	1.92%
City	<u>8,605,065</u>	<u>26.12%</u>
	\$32,943,206	100.00%

FY 2000 (Actual)

County Taxes	\$ 8,366,154	25.32%
State	13,554,408	41.02%
Charges for Current Services	1,453,675	4.40%
Other Local Revenue	182,500	.55%
Federal Funds	660,100	2.00%
City	<u>8,830,065</u>	<u>26.72%</u>
	\$33,046,902	100.00%

FY 2001 (Actual)

County Taxes	\$ 9,419,537	26.51%
State	13,925,276	39.19%
Charges for Current Services	1,423,079	4.00%
Other Local Revenue	444,439	1.25%
Federal Funds	769,905	2.17%
City	<u>9,553,768</u>	<u>26.88%</u>
	\$35,536,004	100.00%

⁷This is the last year of the BEP 5 Year Funding Phase-In Program.

YEAR	GENERAL PURPOSE SCHOOL FUND REVENUE	PERCENT
------	--	---------

FY 2002 (Actual)

County Taxes	\$ 9,609,763	26.73%
State	13,882,155	38.61%
Charges for Current Services	1,432,751	3.98%
Other Local Revenue	304,562	0.85%
Federal Funds	778,050	2.16%
City	<u>9,949,638</u>	<u>27.67%</u>
	\$35,956,919	100.00%

FY 2003 (Actual)

County Taxes	\$ 9,933,479	26.77%
State	13,933,561	37.55%
Charges for Current Services	1,545,184	4.16%
Other Local Revenue	295,800	.80%
Federal Funds	755,705	2.04%
City	<u>10,646,242</u>	<u>28.69%</u>
	\$37,109,971	100.00%

FY 2004 (Actual)

County Taxes	\$ 10,289,426	27.23%
State	14,258,175	37.74%
Charges for Current Services	1,504,131	3.98%
Other Local Revenue	315,639	0.84%
Federal Funds	769,966	2.04%
City	<u>10,646,242</u>	<u>28.18%</u>
	\$37,783,579	100.00%

FY 2005 (Actual)

County Taxes	\$ 10,820,403	27.53%
State	14,820,198	37.71%
Charges for Current Services	1,317,235	3.35%
Other Local Revenue	310,480	0.79%
Federal Funds	846,238	2.15%
City	<u>11,186,541</u>	<u>28.46%</u>
	\$39,301,095	100.00%

FY 2006 (Actual)

County Taxes	\$ 11,181,303	27.28%
State	15,533,907	37.90%
Charges for Current Services	1,381,259	3.37%
Other Local Revenue	436,336	1.06%
Federal Funds	878,069	2.14%
City	<u>11,578,070</u>	<u>28.25%</u>
	\$40,988,944	100.00%

FY 2007 (Actual)

County Taxes	\$ 11,139,581	26.22%
State	16,476,083	38.78%
Charges for Current Services	1,393,271	3.28%
Other Local Revenue	435,931	1.03%
Federal Funds	970,527	2.28%
City	<u>12,070,138</u>	<u>28.41%</u>
	\$42,485,531	100.00%

FY 2008 (Actual)

County Taxes	\$ 11,571,942	25.19%
State	18,573,747	40.43%
Charges for Current Services	1,497,808	3.26%
Other Local Revenue	287,075	0.62%
Federal Funds	1,019,430	2.22%
City	<u>12,988,483</u>	<u>28.27%</u>
	\$45,938,486	100.00%

FY 2009 (Budget)

County Taxes	\$ 11,715,502	24.81%
State	19,229,855	40.73%
Charges for Current Services	1,384,712	2.93%
Other Local Revenue	387,630	0.82%
Federal Funds	989,667	2.10%
City	<u>13,508,021</u>	<u>28.61%</u>
	\$47,215,387	100.00%

FY 2010 (Estimate)

County Taxes	\$ 12,298,805	25.40%
State	19,297,520	39.85%
Charges for Current Services	1,441,000	2.98%
Other Local Revenue	324,000	0.67%
Federal Funds	1,085,000	2.24%
City	<u>13,980,802</u>	<u>28.87%</u>
	\$48,427,127	100.00%