

***Oak Ridge Schools***  
***FY 2012***  
***BUDGET***

***Adopted by the Board of Education  
on April 7, 2011.***

***Presented to the Board of Education on  
1st Reading on April 4, 2011  
2nd Reading on April 7, 2011***

# Oak Ridge Schools

Oak Ridge, Tennessee

## FY 2012 Budget

*Presented to the Board of Education  
March 24, 2011*

### Board of Education

Keys Fillauer, Chairman  
Robert Eby, Vice Chairman  
Angi Agle, Treasurer  
Jennifer Richter, Parliamentarian  
Dan DiGregorio, Member

Thomas E. Bailey, Ed.D.  
Superintendent of Schools

# TABLE OF CONTENTS

Page

<b>BUDGET HIGHLIGHTS</b> .....	i-iii
<b>REVENUES AND EXPENDITURES SUMMARY</b> .....	1-3
<b>GENERAL PURPOSE SCHOOL FUND</b> .....	4-5
Detail of Estimated Revenues	
<b>GENERAL PURPOSE SCHOOL FUND BUDGET</b> .....	6-14
Detail of Appropriations	
<b>FEDERAL PROJECTS FUND BUDGET</b> .....	15-17
Detail of Estimated Revenues	
47000 Federal Projects	
<b>CENTRAL CAFETERIA FUND 143</b> .....	18-19
Detail of Estimated Revenues	
<b>SPECIAL REVENUE FUND 145</b> .....	20
Detail of Estimated Revenues	
<b>EXTENDED SCHOOL PROGRAM FUND 146</b> .....	21
Detail of Estimated Revenues	
<b>GENERAL PURPOSE SCHOOL FUND STATISTICAL INFORMATION</b> .....	22-24
 <b>DESCRIPTION AND RATIONALE FOR REVENUE PROJECTIONS:</b>	
30000 Reserves and Fund Balances .....	25
40000 Local Revenues .....	26
43000 Charges for Current Services .....	27
44000 Other Local Revenues .....	28
46000 State Revenues .....	29
47000 Federal Revenues .....	30
49000 Other Sources.....	31
 <b>DESCRIPTION AND JUSTIFICATION OF BUDGET APPROPRIATIONS:</b>	
<b>71000 SERIES -- INSTRUCTION</b>	
71100 Regular Instruction Program.....	32-34
71150 Alternative Program .....	35-36
71200 Special Education Program .....	37-38
71300 Technology-Career Program .....	39
71900 Instructional Contingency .....	40
 <b>72000 SERIES -- SUPPORT SERVICES</b>	
72120 Health Services .....	41
72130 Other Student Support.....	42-43
72210 Instructional Staff Support .....	44-46
72220 Special Education Support .....	47-48
72230 Technology -Career Support .....	49-50
72310 Board of Education .....	51-52
72320 Office of Superintendent of Schools .....	53-54
72410 Office of Principal .....	55-56
72510 Fiscal Services.....	57-58
72520 Human Resources.....	59-60
72610 Operation of Plant.....	61-63
72620 Maintenance of Plant.....	64-65
72710 Transportation.....	66
72810 Central and Other Services .....	67-68

<b>73000 SERIES -- OPERATION OF NON-INSTRUCTIONAL SERVICES</b>	
73300 Lottery for Education-Afterschool Programs (LEAPS) .....	69-70
73400 Preschool Program.....	71-72
<b>76000 SERIES -- CAPITAL OUTLAY</b>	
76100 Capital Outlay .....	73
<b>82000 DEBT SERVICE</b> .....	74
<b>99000 SERIES -- OTHER USES</b>	
99100 Operating Transfers.....	75
<b>FEDERAL PROJECTS Fund 142 EXPENDITURES</b> .....	76
<b>CENTRAL CAFETERIA Fund 143 EXPENDITURES</b> .....	77-78
<b>SPECIAL REVENUE FUND 145 EXPENDITURES</b> .....	79
<b>EXTENDED SCHOOL PROGRAM FUND 146 EXPENDITURES</b> .....	80-81
<b>APPENDIX "A" BENEFIT SUMMARY DATA</b> .....	A-1
<b>APPENDIX "B" PROGRAM DATA</b>	
Recommended Staff Assignments .....	B-1
Instructional Allocations Based on Projected Enrollment.....	B-2
<b>APPENDIX "C" PROFESSIONAL SALARY SCHEDULES</b>	
Classroom Teachers and Librarians.....	C-1
Counselor and Coordinator .....	C-2
Psychologists.....	C-3
OT/PT Therapist.....	C-4
Nurse Coordinator .....	C-5
Elementary Principal (12 mos.) .....	C-6
Middle School Assistant Principal (12 mos.).....	C-7
Middle School Principal (12 mos.).....	C-8
High School Vice Principal and Assistant Principal (12 mos.) .....	C-9
High School Principal (12 mos.).....	C-10
Central Office.....	C-11
Coaching Supplements. ....	C-12
Other Staff . ....	C-13
Interpreter .....	C-14
Sports Medicine Coordinator .....	C-15
Curriculum and Technology Integration Facilitator.....	C-16
<b>APPENDIX "D" NON-LICENSED PERSONNEL SALARY SCHEDULES</b>	
Secretarial/Clerical Employees.....	D-1
Teacher Assistants .....	D-2
Paraprofessionals .....	D-3
Extended Child Care – Director.....	D-4
Extended Child Care Site Staff.....	D-5
Maintenance Staff.....	D-6
Custodial Staff .....	D-7
Food Service Staff .....	D-8
Nurses. ....	D-9
Computer Technicians.....	D-10
Certified Occupational Therapist Assistant. ....	D-11
<b>APPENDIX "E" HISTORY OF CITY, COUNTY, STATE AND OTHER REVENUE</b> .....	E-1-2-3-4-5-6-7-8

---

# Budget Highlights

# Highlights of FY'12 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'12 budget reflects a projected increase in County funds of \$237,873 over the FY'11 budgeted amount. County funds represent approximately 25.22% of the Oak Ridge Schools FY'12 budget.

**State funds**, representing 39.90% 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'12 budget as proposed to the Board of Education shows an overall increase of \$235,208 in funds from the State. The Basic Education Plan (BEP) portion of State funds reflects an increase of \$344,500 which represents the FY'11 allocation plus adjustments for January 2011 health insurance premium increases, additional mandated English as a Second Language positions, increases to the projected average daily membership (ADM) and a State required 1.6% salary increase for certified staff. Official state estimates will not be released until mid-April with final confirmation of actual appropriation not expected until July 2011.

A \$200,000 placeholder is budgeted here for potential state grant funding unknown at this time.

The value of computer equipment (\$750,000) planned as a lease purchase is recorded under "Capital Lease Proceeds".

Funds from the **City of Oak Ridge** are budgeted to increase by \$1,059,171 or 7.32%. Overall, City funding represents approximately 30.62% of total school revenues.

The amount of money budgeted under "Undesignated Fund Balances" for FY'12 is \$592,180. These funds are generally utilized for non-recurring expenditures and are in excess of the 3% fund balance required by the State.

Overall, Federal Projects Revenues are projected to decrease for FY'12 by (\$8,666) or -.26%. This includes a budgeted placeholder contingency of \$200,000 for grants that may come available at a later date.

## **Compensation and Benefits**

The proposed budget reflects that 80.2% 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 \$371,194 which includes the related benefits. Also included is a 1.6% salary increase for all staff at a cost of \$559,058, including benefits.

Also included in the budget is a "one-time" 2% bonus for all staff. The bonus will be funded with Employee Jobs Grant, as well as, some Fund Balance.

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 5% for the calendar year. Dental and vision coverage will be offered through Delta Dental and VSP Vision Insurance. The Board will pay for employee premiums. Additional coverage for spouse, children or family members will be available through payroll deduction.

## **Staff Enrollment**

Based upon state mandates and changes in Federal Guidelines, a .80 FTE staffing position (.30 FTE previously funded from grants) for ESL must be added to the budget for FY'12. Also, a 1.0 FTE Teacher at the Alternative School, 1.0 FTE Teacher at Linden Elementary and 1.0 FTE Teacher at Glenwood Elementary must be added. Employee Jobs Bill will fund a .40 FTE CATIF (previously funded through ARRA), a .50 FTE Class Size Reduction Teacher (previously funded through Title I), the 1.0 FTE Alternative School Teacher, the 1.0 FTE Glenwood Teacher, a 1.0 FTE Linden Teacher and a 1.0 FTE Teacher Assistant at JMS (previously funded through Jobs Bill in 2010).

Additionally, a 1.0 FTE Transition Teacher at Willow Brook, a 1.0 FTE Regular Education Teacher Assistant, and 1.0 FTE Special Education Assistant will be reduced. The net cost for these additions and reductions is \$256,029, including benefits. The impact to the General Fund is \$9,019. 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 \$70,300 in the event these additional hires are needed. Our current enrollment projections estimate a net increase of 138 students across the district. The breakdown for the 138 is as follows: +89 at the elementary level, +48 and the middle school level and 1 at ORHS.

## **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.

### **Technology Initiatives**

The Oak Ridge Schools District Technology Plan calls for replacement of computers, improved Internet access, instructional and administrative software, and staff training. The technology department will continue to make technology available, capable, and reliable to students, teachers, administrators, and support staff throughout the district. The FY'12 Budget includes funds to acquire district-wide data management/warehouse software to assist Administration and building-level instructional leaders with monitoring of student achievement. It also includes planned computer equipment leases for teacher replacements and middle school labs.

### **Capital Outlay/Equipment Replacement and Use of Fund Balance**

High priority capital outlay projects included in the FY'12 Budget total \$575,000. This represents a increase of \$310,000 as compared to the FY'11 Budget. \$475,000 of capital outlay projects will be funded with non-recurring dollars and \$100,000 will be funded with recurring dollars. Construction of a Technology Data Center, the addition of Fiber Optic and replacement of cafeteria equipment will be the major projects in this area for FY'12. Vehicle and equipment replacement is budgeted at \$26,200, which includes one van and one bus camera.

### **Summary**

The FY'12 proposed General Purpose School Fund totals \$50,716,365 which is an increase of \$2,421,455 or 5.01% compared to FY'11. The major contributors to increases in the budget were an experience step to employees on salary schedules, a 1.6% salary increase, Health Insurance increases, additional staff with associated benefits, and recognition of the value of \$750,000 in leased computer equipment. The overall budget including Federal projects, Central Cafeteria Fund, the Extended School Program, Special Revenue Fund, ARRA Funds, Race to the Top Funds and Employee Jobs Bill totals \$57,577,851, which represents an increase of \$2,426,919 or 4.40% over FY'11.



Summary of

**Revenues and  
Expenditures**

## SCHOOL FUND REVENUE SUMMARY

ACCOUNT NO.	REVENUES	2009-10 AUDIT REPORT	2010-11 APPROVED BUDGET	2011-12 PROPOSED BUDGET
<b>30000 Reserves and/or Fund Balances</b>				
34290	Other Local Education Reserves	\$0	\$0	\$0
39000	Undesignated Fund Balance	\$0	\$455,477	\$592,180
<b>40000 - 44000 Local Funds</b>				
40000	Local Taxes (Anderson & Roane Counties)	\$12,649,926	\$12,555,195	\$12,793,068
43000	Charges for Current Services	\$496,274	\$421,775	\$406,000
44000	Other Local Revenues	\$211,974	\$169,900	\$82,100
<b>46000</b>	<b>State Funds</b>			
46000	State Education Funds	\$19,333,412	\$19,998,613	\$20,233,821
<b>47000</b>	<b>Federal Funds</b>			
47000	Federal Funds	\$142,120	\$134,919	\$132,604
<b>49000</b>	<b>Other Sources</b>			
49200	Capital Lease Proceeds	\$27,221	\$0	\$750,000
49800	Operating Transfers	\$84,215	\$88,900	\$197,290
49810	City General Fund Transfers	\$13,980,802	\$14,470,131	\$15,529,302
<b>TOTAL GENERAL PURPOSE FUND-141</b>		<b>\$46,925,943</b>	<b>\$48,294,910</b>	<b>\$50,716,365</b>
Change	\$2,421,455			
Percent	5.01%			
<b>TOTAL FEDERAL PROJECTS FUND-142</b>		<b>\$2,971,392</b>	<b>\$3,270,904</b>	<b>\$3,262,238</b>
Change	(\$8,666)			
Percent	-0.26%			
<b>TOTAL CENTRAL CAFETERIA FUND - 143</b>		<b>\$1,841,545</b>	<b>\$1,924,455</b>	<b>\$1,919,685</b>
Change	(\$4,770)			
Percent	-0.25%			
<b>TOTAL OTHER EDUCATION - SPECIAL REVENUE-145</b>		<b>\$ 107,368</b>	<b>\$ 100,682</b>	<b>\$ 101,624</b>
Change	\$942			
Percent	0.94%			
<b>TOTAL EXTENDED SCHOOL PROGRAM FUND-146</b>		<b>\$ 406,028</b>	<b>\$ 448,559</b>	<b>\$ 463,521</b>
Change	\$14,962			
Percent	3.34%			
<b>TOTAL ARRA PROGRAM FUND-147</b>		<b>\$ 1,017,631</b>	<b>\$ 900,000</b>	<b>\$ -</b>
Change	(\$900,000)			
Percent	-100.00%			
<b>TOTAL RACE TO THE TOP FUND-148</b>		<b>\$ -</b>	<b>\$ 178,165</b>	<b>\$ 178,165</b>
Change	\$0			
Percent	0.00%			
<b>TOTAL EMPLOYEE JOBS BILL FUND-149</b>		<b>\$ -</b>	<b>\$ 39,598</b>	<b>\$ 936,253</b>
Change	\$896,655			
Percent	2264.39%			
<b>GRAND TOTAL ALL FUNDS</b>		<b>\$53,269,908</b>	<b>\$55,157,273</b>	<b>\$57,577,851</b>
Change	\$2,420,578			
Percent	4.39%			

## SCHOOL FUND APPROPRIATIONS (EXPENDITURES) SUMMARY

ACCOUNT	EXPENDITURES	2009-10 AUDIT REPORT	2010-11 APPROVED BUDGET	2011-12 PROPOSED BUDGET
<b>71000 Instruction</b>				
71100	Regular Education Program	\$ 22,546,964	\$ 23,398,692	\$ 24,650,184
71150	Alternative Schools	\$ 298,421	\$ 344,332	\$ 324,868
71200	Special Education Program	\$ 4,041,899	\$ 4,206,828	\$ 4,252,129
71300	Technology--Career Program	\$ 1,107,976	\$ 1,041,244	\$ 972,568
71900	Other -- Instructional Contingency	\$ 67,196	\$ 287,805	\$ 361,720
<b>72000 Support Services</b>				
72120	Health Services	\$ 328,444	\$ 336,369	\$ 356,413
72130	Other Student Support	\$ 1,353,302	\$ 1,324,891	\$ 1,321,082
72210	Regular Instructional Support	\$ 1,851,534	\$ 2,027,820	\$ 2,184,767
72220	Special Education Support	\$ 543,142	\$ 559,677	\$ 572,694
72230	Technology--Career Support	\$ 160,052	\$ 165,069	\$ 167,335
72310	Board of Education	\$ 732,310	\$ 924,356	\$ 904,492
72320	Director of Schools	\$ 250,199	\$ 263,589	\$ 266,379
72410	Office of the Principal	\$ 2,643,475	\$ 2,779,617	\$ 2,771,140
72510	Fiscal Services	\$ 606,915	\$ 669,136	\$ 678,437
72520	Human Resources	\$ 223,637	\$ 242,359	\$ 246,950
72610	Operation of Plant	\$ 4,355,750	\$ 4,657,464	\$ 4,603,228
72620	Maintenance of Plant	\$ 1,362,074	\$ 1,451,140	\$ 1,445,009
72710	Transportation	\$ 1,126,367	\$ 1,320,783	\$ 1,392,069
72810	Central Services	\$ 991,028	\$ 956,325	\$ 1,296,725
<b>73000 Non-Instructional Services</b>				
73300	LEAPS After school Program	\$ 303,446	\$ 281,610	\$ 281,610
73400	Preschool Program	\$ 368,080	\$ 365,323	\$ 446,081
<b>76100 Capital Outlay</b>				
76100	Regular Capital Outlay	\$ 89,856	\$ 302,000	\$ 603,000
<b>82000 Capital Leases</b>				
		\$ 312,872	\$ 314,000	\$ 545,861
<b>99000 Other Uses</b>				
99100	Operating Transfers	\$ 118,072	\$ 74,482	\$ 71,624
<b>TOTAL GENERAL FUND EXPENDITURES-141</b>		<b>\$ 45,783,013</b>	<b>\$ 48,294,910</b>	<b>\$ 50,716,365</b>
Change	\$2,421,455			
Percent	5.01%			
<b>TOTAL FEDERAL PROJECTS EXPENDITURES-142</b>		<b>\$ 2,971,392</b>	<b>\$ 3,270,904</b>	<b>\$ 3,262,238</b>
Change	(\$8,666)			
Percent	-0.26%			
<b>TOTAL CENTRAL CAFETERIA - FUND 143</b>		<b>\$ 1,816,744</b>	<b>\$ 1,918,114</b>	<b>\$ 1,919,685</b>
Change	\$1,671			
Percent	0.08%			
<b>TOTAL OTHER EDUCATION - SPECIAL REVENUE-145</b>		<b>\$ 107,058</b>	<b>\$ 100,682</b>	<b>\$ 101,624</b>
Change	\$942			
Percent	0.94%			

<b>TOTAL EXTENDED SCHOOL PROGRAM EXPENDITURES-146</b>	<b>\$</b>	<b>406,028</b>	<b>\$</b>	<b>448,559</b>	<b>\$</b>	<b>463,621</b>
---	-----------	----------------	-----------	----------------	-----------	----------------

Change \$14,962  
Percent 3.34%

<b>TOTAL ARRA EXPENDITURES-147</b>	<b>\$</b>	<b>1,017,631</b>	<b>\$</b>	<b>900,000</b>	<b>\$</b>	<b>-</b>
------------------------------------	-----------	------------------	-----------	----------------	-----------	----------

Change (\$900,000)  
Percent -100.00%

<b>TOTAL RACE TO THE TOP EXPENDITURES-148</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>178,165</b>	<b>\$</b>	<b>178,165</b>
---	-----------	----------	-----------	----------------	-----------	----------------

Change \$0  
Percent 0.00%

<b>TOTAL EMPLOYEE JOBS BILL EXPENDITURES-149</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>39,598</b>	<b>\$</b>	<b>936,253</b>
--	-----------	----------	-----------	---------------	-----------	----------------

Change \$896,655  
Percent 2264.39%

<b>GRAND TOTAL ALL FUNDS</b>	<b>\$</b>	<b>62,101,866</b>	<b>\$</b>	<b>55,160,932</b>	<b>\$</b>	<b>57,577,851</b>
------------------------------	-----------	-------------------	-----------	-------------------	-----------	-------------------

Change \$2,428,919  
Percent 4.40%

Detail of  
**Estimated  
Revenues**

**General Purpose School  
Fund 141**

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

ACCOUNT NO.	2009-10 AUDIT REPORT	2010-11 APPROVED BUDGET	2011-12 PROPOSED BUDGET
-------------	----------------------------	-------------------------------	-------------------------------

**RESERVES AND/OR FUND BALANCES (30000)**

34290 Other Local Education Reserves .....	\$ -	\$ -	\$ -
39000 Undesignated Fund Balance .....	\$ -	\$ 455,477	\$ 592,180

<b>30000 TOTAL RESERVES AND/OR FUND BALANCES</b>	<b>\$ -</b>	<b>\$ 455,477</b>	<b>\$ 592,180</b>
--	-------------	-------------------	-------------------

**LOCAL REVENUES (40000)**

40110 Current Property Tax .....	\$ 8,680,992	\$ 8,676,058	\$ 8,678,589
40210 Local Option Sales Tax .....	\$ 3,935,389	\$ 3,861,137	\$ 4,082,480
40280 Mineral Severance Tax .....	\$ 33,545	\$ 18,000	\$ 32,000

<b>40000 Total Local Taxes</b>	<b>\$ 12,649,926</b>	<b>\$ 12,555,195</b>	<b>\$ 12,793,068</b>
--------------------------------	----------------------	----------------------	----------------------

**CHARGES FOR CURRENT SERVICES (43500)**

43511 Tuition - Regular Day Students .....	\$ 465,974	\$ 386,775	\$ 375,000
43513 Tuition - Summer School .....	\$ 12,820	\$ 15,000	\$ 13,000
43533 Transportation Fees .....	\$ 17,479	\$ 20,000	\$ 18,000

<b>43000 Total Charges for Current Services</b>	<b>\$ 496,274</b>	<b>\$ 421,775</b>	<b>\$ 406,000</b>
---	-------------------	-------------------	-------------------

**OTHER LOCAL REVENUES (44000)**

44110 Interest Earned .....	\$ 21,366	\$ 21,400	\$ 10,000
44120 Lease/Rentals .....	\$ 9,372	\$ 9,500	\$ 9,500
44170 Miscellaneous Refunds ...	\$ 109,590	\$ 68,000	\$ -
44520 Insurance Recovery .....	\$ 3,753	\$ -	\$ -
44530 Sale of Equipment .....	\$ 10,446	\$ 5,000	\$ 5,000
44570 Contributions & Gifts .....	\$ 46,843	\$ 50,000	\$ 45,000
44990 Other Local Revenue .....	\$ 10,604	\$ 16,000	\$ 12,600

<b>44000 Total Other Local Revenues</b>	<b>\$ 211,974</b>	<b>\$ 169,900</b>	<b>\$ 82,100</b>
---	-------------------	-------------------	------------------

::

**STATE REVENUES (46000)**

46511	Basic Education Program . . . . .	\$ 18,002,000	\$ 18,370,000	\$ 18,714,500
46515	Early Childhood Education . . . . .	\$ 435,267	\$ 435,323	\$ 446,081
46590	Other State Education Funds . . . . .	\$ 414,048	\$ 356,610	\$ 356,610
46610	Career Ladder . . . . .	\$ 333,752	\$ 446,580	\$ 326,530
46612	Career Ladder - Extended Contract . . . . .	\$ 148,344	\$ 185,100	\$ 185,100
46980	Other State Grants. . . . .	\$ -	\$ 200,000	\$ 200,000
46990	Other State Revenues. . . . .	\$ -	\$ 5,000	\$ 5,000

<b>46000 Total State Funds</b>		<b>\$ 19,333,412</b>	<b>\$ 19,998,613</b>	<b>\$ 20,233,821</b>
--------------------------------	--	----------------------	----------------------	----------------------

**FEDERAL REVENUES (47000)**

47143	Federal Through State. . . . .	\$ 67,868	\$ 59,919	\$ 59,919
47590	Other Federal Through State. . . . .	\$ -	\$ -	\$ -
47630	Public Law 874 - Maintenance & Operation . . . . .	\$ 74,252	\$ 75,000	\$ 72,685

<b>47600 Total Federal Government</b>		<b>\$ 142,120</b>	<b>\$ 134,919</b>	<b>\$ 132,604</b>
---------------------------------------	--	-------------------	-------------------	-------------------

**OTHER SOURCES (49000)**

49200	Bond Issue Funds . . . . .	\$ -	\$ -	\$ -
49300	Capitalized Lease Proceeds	\$ 27,221	\$ -	\$ 750,000
49800	Operating Transfers. . . . .	\$ 84,215	\$ 88,900	\$ 197,290
49810	City General Fund Transfers. . . . .	\$ 13,980,802	\$ 14,470,131	\$ 15,529,302

<b>49000 Total Other Sources</b>		<b>\$ 14,092,238</b>	<b>\$ 14,559,031</b>	<b>\$ 16,476,592</b>
----------------------------------	--	----------------------	----------------------	----------------------

<b>GRAND TOTAL ALL FUNDS -- GENERAL PURPOSE FUND</b>		<b>\$ 46,925,943</b>	<b>\$ 48,294,909</b>	<b>\$ 50,716,365</b>
--	--	----------------------	----------------------	----------------------

Change        \$2,421,456  
Percent        5.01%

Detail of  
**Proposed  
Appropriations**

**General Purpose School  
Fund 141**



**GENERAL PURPOSE SCHOOL FUND****Detail of Expenditures**

ACCOUNT NO.		2009-10 AUDIT REPORT	2010-11 APPROVED BUDGET	2011-12 PROPOSED BUDGET
<b>REGULAR INSTRUCTION PROGRAM (71100)</b>				
71100 116	Teachers.....	\$ 15,844,459	\$ 16,280,719	\$ 16,643,634
71100 117	Career Ladder Program.....	\$ 234,249	\$ 312,672	\$ 234,249
71100 127	Career Ladder Extended Contracts Program.....	\$ 171,133	\$ 139,268	\$ 135,600
71100 128	Homebound Instruction.....	\$ 4,627	\$ 4,393	\$ 4,393
71100 163	Educational Assistants.....	\$ 934,815	\$ 814,692	\$ 822,696
71100 189	Other Salaries & Wages.....	\$ 29,421	\$ 15,647	\$ 15,897
71100 195	Substitute Teachers.....	\$ 187,828	\$ 200,000	\$ 200,000
71100 201	Social Security.....	\$ 1,043,465	\$ 1,101,578	\$ 1,119,501
71100 204	State Retirement.....	\$ 1,309,435	\$ 1,618,621	\$ 1,644,888
71100 206	Life Insurance.....	\$ 38,837	\$ 38,260	\$ 40,614
71100 207	Medical Insurance.....	\$ 1,546,118	\$ 1,619,451	\$ 1,783,649
71100 208	Dental Insurance.....	\$ -	\$ 123,721	\$ 100,836
71100 212	Medicare.....	\$ 242,806	\$ 257,627	\$ 261,819
71100 299	Vision Insurance.....	\$ 145,296	\$ 24,075	\$ 22,140
71100 399	Other Contracted Services.....	\$ 3,000	\$ 3,000	\$ 3,000
71100 429	Instructional Supplies & Materials.....	\$ 175,925	\$ 197,170	\$ 170,482
71100 449	Textbooks.....	\$ 411,779	\$ 387,837	\$ 417,837
71100 499	Other Supplies & Materials.....	\$ 16,196	\$ 13,820	\$ 13,820
71100 599	Other Charges.....	\$ 19,120	\$ 10,120	\$ 10,120
71100 711	Instructional Equipment/Furniture - Buildings.....	\$ 58,789	\$ 61,835	\$ 61,835
71100 722	Regular Instructional Technology -System wide.....	\$ 129,668	\$ 174,185	\$ 943,173
<b>71100</b>	<b>TOTAL FOR REGULAR INSTRUCTION</b>	<b>\$ 22,546,964</b>	<b>\$ 23,398,692</b>	<b>\$ 24,650,184</b>

**ALTERNATIVE SCHOOLS (71150)**

71150 116	Teachers.....	\$ 145,688	\$ 159,419	\$ 147,405
71150 117	Career Ladder Program.....	\$ 1,500	\$ 5,000	\$ 1,500
71150 161	Secretary.....	\$ -	\$ 28,705	\$ 29,641
71150 163	Educational Assistants.....	\$ 71,412	\$ 52,874	\$ 54,193
71150 195	Substitute Teachers.....	\$ 2,774	\$ 2,800	\$ 2,800
71150 201	Social Security.....	\$ 13,049	\$ 15,425	\$ 14,603
71150 204	State Retirement.....	\$ 18,399	\$ 23,332	\$ 22,161
71150 206	Life Insurance.....	\$ 881	\$ 882	\$ 1,058
71150 207	Medical Insurance.....	\$ 31,557	\$ 34,174	\$ 31,322
71150 208	Dental Insurance.....	\$ -	\$ 2,901	\$ 2,321
71150 212	Medicare.....	\$ 3,052	\$ 3,608	\$ 3,415
71150 299	Vision Insurance.....	\$ 1,544	\$ 568	\$ 547
71150 355	Travel.....	\$ -	\$ 2,000	\$ 2,000
71150 399	Other Contracted Services.....	\$ 372	\$ 744	\$ -
71150 429	Instructional Supplies & Materials.....	\$ 4,734	\$ 6,050	\$ 8,050
71150 725	Alternative Schools Equipment.....	\$ 3,459	\$ 5,850	\$ 5,850
<b>71150</b>	<b>TOTAL FOR ALTERNATIVE SCHOOLS</b>	<b>\$ 298,421</b>	<b>\$ 344,332</b>	<b>\$ 324,868</b>

**SPECIAL EDUCATION (71200)**

71200 116	Teachers.....	\$	2,077,284	\$	2,083,641	\$	2,102,458
71200 117	Career Ladder Program.....	\$	34,670	\$	44,788	\$	34,670
71200 128	Homebound Teachers.....	\$	11,053	\$	10,000	\$	10,000
71200 163	Educational Assistants.....	\$	396,227	\$	375,224	\$	413,009
71200 171	Speech Pathologist.....	\$	533,158	\$	569,042	\$	573,726
71200 189	Other Salaries & Wages.....	\$	23,918	\$	21,520	\$	22,348
71200 195	Substitute Teachers.....	\$	13,847	\$	12,000	\$	12,000
71200 201	Social Security.....	\$	175,109	\$	193,205	\$	196,429
71200 204	State Retirement.....	\$	237,164	\$	285,847	\$	291,047
71200 206	Life Insurance.....	\$	8,140	\$	7,875	\$	8,700
71200 207	Medical Insurance.....	\$	331,413	\$	359,018	\$	350,953
71200 208	Dental Insurance.....	\$	-	\$	26,159	\$	21,798
71200 212	Medicare.....	\$	41,831	\$	45,185	\$	45,939
71200 299	Vision Insurance.....	\$	28,606	\$	5,087	\$	5,135
71200 312	Contracts W/Private Agencies.....	\$	108,799	\$	120,000	\$	120,000
71200 399	Other Contracted Services.....	\$	4,321	\$	15,112	\$	10,792
71200 429	Instructional Supplies & Materials.....	\$	12,429	\$	21,330	\$	21,330
71200 725	Special Education Equipment.....	\$	3,930	\$	11,795	\$	11,795
<b>71200</b>	<b>TOTAL FOR SPECIAL EDUCATION</b>	<b>\$</b>	<b>4,041,899</b>	<b>\$</b>	<b>4,206,828</b>	<b>\$</b>	<b>4,252,129</b>

**TECHNOLOGY -- CAREER PROGRAM (71300)**

71300 116	Teachers.....	\$	830,005	\$	760,185	\$	724,111
71300 117	Career Ladder Program.....	\$	12,126	\$	15,200	\$	12,126
71300 195	Substitute Teachers.....	\$	11,658	\$	12,000	\$	12,000
71300 201	Social Security.....	\$	49,540	\$	48,818	\$	46,391
71300 204	State Retirement.....	\$	64,979	\$	71,258	\$	67,715
71300 206	Life Insurance.....	\$	1,820	\$	1,593	\$	1,539
71300 207	Medical Insurance.....	\$	107,015	\$	97,546	\$	76,229
71300 208	Dental Insurance.....	\$	-	\$	5,212	\$	3,855
71300 212	Medicare.....	\$	11,621	\$	11,417	\$	10,849
71300 299	Vision Insurance.....	\$	7,195	\$	1,015	\$	752
71300 355	Travel	\$	-	\$	-	\$	-
71300 429	Instructional Supplies & Materials.....	\$	12,019	\$	17,000	\$	17,000
71300 711	Equipment	\$	-	\$	-	\$	-
<b>71300</b>	<b>TOTAL FOR TECHNOLOGY - CAREER PROGRAM</b>	<b>\$</b>	<b>1,107,976</b>	<b>\$</b>	<b>1,041,244</b>	<b>\$</b>	<b>972,568</b>

**INSTRUCTIONAL CONTINGENCY (71900)**

71900 599	Other Charges (Instructional Contingency).....	\$	67,196	\$	287,805	\$	361,720
<b>71900</b>	<b>TOTAL FOR CONTINGENCY</b>	<b>\$</b>	<b>67,196</b>	<b>\$</b>	<b>287,805</b>	<b>\$</b>	<b>361,720</b>

**HEALTH SERVICES (72120)**

72120 131	Medical Personnel.....	\$	238,434	\$	240,904	\$	246,735
72120 195	Substitutes for Nurses.....	\$	12,611	\$	10,200	\$	20,000
72120 201	Social Security.....	\$	14,464	\$	15,568	\$	16,538
72120 204	State Retirement.....	\$	19,464	\$	26,014	\$	27,634
72120 206	Life Insurance.....	\$	756	\$	756	\$	794
72120 207	Medical Insurance.....	\$	28,024	\$	30,000	\$	29,300
72120 208	Dental Insurance.....	\$	-	\$	2,448	\$	1,989
72120 212	Medicare.....	\$	3,383	\$	3,641	\$	3,868
72120 299	Vision Insurance.....	\$	3,938	\$	472	\$	391

72120 355	Travel.....	\$	891	\$	900	\$	1,100
72120 399	Other Contracted Services.....	\$	4,679	\$	1,900	\$	4,500
72120 499	Other Supplies & Materials.....	\$	1,801	\$	3,566	\$	3,566
<b>72120</b>	<b>TOTAL HEALTH SERVICES</b>	<b>\$</b>	<b>328,444</b>	<b>\$</b>	<b>336,369</b>	<b>\$</b>	<b>356,413</b>

**OTHER STUDENT SUPPORT (72130)**

72130 117	Career Ladder Program.....	\$	6,620	\$	20,750	\$	6,620
72130 123	Guidance Personnel.....	\$	820,651	\$	840,217	\$	873,065
72130 127	Career Ladder Extended Contract Program.....	\$	5,000	\$	3,000	\$	3,000
72130 189	Other Salaries & Wages.....	\$	125,292	\$	94,785	\$	86,052
72130 201	Social Security.....	\$	56,361	\$	59,443	\$	60,062
72130 204	State Retirement.....	\$	75,964	\$	86,767	\$	87,671
72130 206	Life Insurance.....	\$	2,142	\$	2,192	\$	2,117
72130 207	Medical Insurance.....	\$	112,005	\$	118,479	\$	103,670
72130 208	Dental Insurance.....	\$	-	\$	5,963	\$	5,304
72130 212	Medicare.....	\$	13,181	\$	13,902	\$	14,047
72130 299	Vision Insurance.....	\$	7,967	\$	1,246	\$	1,328
72130 322	Evaluation & Testing.....	\$	40,923	\$	37,500	\$	37,500
72130 355	Travel.....	\$	2,402	\$	1,359	\$	1,359
72130 429	Materials and Supplies.....	\$	1,572	\$	1,000	\$	1,000
72130 499	Other Supplies & Materials.....	\$	10,081	\$	10,288	\$	10,288
72130 599	Other Charges.....	\$	73,139	\$	28,000	\$	28,000
<b>72130</b>	<b>TOTAL FOR OTHER STUDENT SUPPORT</b>	<b>\$</b>	<b>1,353,302</b>	<b>\$</b>	<b>1,324,891</b>	<b>\$</b>	<b>1,321,082</b>

**INSTRUCTIONAL STAFF SUPPORT (72210)**

72210 105	Supervisor/Director.....	\$	203,860	\$	203,861	\$	207,123
72210 117	Career Ladder Program.....	\$	11,570	\$	9,100	\$	11,570
72210 127	Career Ladder Extended Contract Program.....	\$	8,000	\$	8,000	\$	8,000
72210 129	Librarian(s).....	\$	431,056	\$	435,601	\$	450,740
72210 138	Curriculum & Technology Integration Facilitators	\$	149,724	\$	153,400	\$	158,521
72210 161	Secretary(s).....	\$	106,668	\$	107,214	\$	109,478
72210 189	Other Salaries & Wages.....	\$	230,234	\$	225,944	\$	226,296
72210 196	In-Service Training/Curriculum Development.....	\$	60,385	\$	75,000	\$	75,000
72210 201	Social Security.....	\$	69,866	\$	75,548	\$	77,297
72210 204	State Retirement.....	\$	93,883	\$	111,644	\$	114,263
72210 206	Life Insurance.....	\$	2,218	\$	2,344	\$	2,461
72210 207	Medical Insurance.....	\$	118,579	\$	127,000	\$	135,176
72210 208	Dental Insurance.....	\$	-	\$	6,845	\$	6,330
72210 212	Medicare.....	\$	16,340	\$	17,637	\$	18,078
72210 299	Vision Insurance.....	\$	8,921	\$	1,332	\$	1,492
72210 308	Consultants.....	\$	8,252	\$	5,264	\$	19,844
72210 355	Travel.....	\$	35,160	\$	40,340	\$	40,340
72210 429	Curriculum Materials.....	\$	58,567	\$	182,504	\$	182,504
72210 432	Library Books and Related Media Materials.....	\$	61,237	\$	63,080	\$	66,173
72210 437	Periodicals.....	\$	8,706	\$	10,293	\$	10,779
72210 499	Other Supplies & Materials.....	\$	150,847	\$	140,609	\$	244,120
72210 599	Other Charges.....	\$	17,462	\$	25,258	\$	19,183
<b>72210</b>	<b>TOTAL FOR INSTRUCTIONAL SUPPORT</b>	<b>\$</b>	<b>1,851,534</b>	<b>\$</b>	<b>2,027,820</b>	<b>\$</b>	<b>2,184,767</b>

**SPECIAL EDUCATION SUPPORT (72220)**

72220 105	Director .....	\$	92,585	\$	92,585	\$	94,066
72220 117	Career Ladder Program .....	\$	8,750	\$	7,500	\$	8,750
72220 124	Psychological Personnel .....	\$	286,323	\$	286,326	\$	290,904
72220 161	Secretary(s) .....	\$	52,036	\$	52,984	\$	54,796
72220 201	Social Security .....	\$	26,492	\$	27,242	\$	27,808
72220 204	State Retirement .....	\$	32,946	\$	40,459	\$	41,309
72220 206	Life Insurance .....	\$	756	\$	756	\$	794
72220 207	Medical Insurance .....	\$	25,855	\$	30,000	\$	32,805
72220 208	Dental Insurance .....	\$	-	\$	2,472	\$	1,989
72220 212	Medicare .....	\$	6,196	\$	6,371	\$	6,503
72220 299	Vision Insurance .....	\$	3,752	\$	481	\$	469
72220 308	Consultants .....	\$	1,000	\$	1,000	\$	-
72220 355	Travel .....	\$	4,411	\$	8,000	\$	11,000
72220 499	Other Supplies & Materials .....	\$	70	\$	1,500	\$	500
72220 599	Other Charges .....	\$	1,970	\$	2,000	\$	1,000
<b>72220</b>	<b>TOTAL FOR SPECIAL EDUCATION SUPPORT</b>	<b>\$</b>	<b>543,142</b>	<b>\$</b>	<b>559,677</b>	<b>\$</b>	<b>572,694</b>

**TECHNOLOGY -- CAREER SUPPORT (72230)**

72230 105	Supervisor/Director .....	\$	87,703	\$	87,703	\$	89,098
72230 117	Career Ladder Program .....	\$	3,000	\$	3,000	\$	3,000
72230 161	Secretary(s) .....	\$	31,665	\$	31,799	\$	32,443
72230 201	Social Security .....	\$	7,413	\$	7,595	\$	7,722
72230 204	State Retirement .....	\$	10,339	\$	11,503	\$	11,696
72230 206	Life Insurance .....	\$	252	\$	252	\$	265
72230 207	Medical Insurance .....	\$	4,792	\$	5,100	\$	5,129
72230 208	Dental Insurance .....	\$	-	\$	824	\$	663
72230 212	Medicare .....	\$	1,734	\$	1,776	\$	1,806
72230 299	Vision Insurance .....	\$	1,600	\$	160	\$	156
72230 355	Travel .....	\$	2,597	\$	3,000	\$	3,000
72230 429	Instructional Supplies	\$	-	\$	1,000	\$	1,000
72230 499	Other Supplies & Materials .....	\$	2,378	\$	4,527	\$	4,527
72230 599	Other Charges .....	\$	6,578	\$	6,830	\$	6,830
<b>72230</b>	<b>TOTAL TECHNOLOGY-CAREER SUPPORT</b>	<b>\$</b>	<b>160,052</b>	<b>\$</b>	<b>165,069</b>	<b>\$</b>	<b>167,335</b>

**BOARD OF EDUCATION (72310)**

72310 189	Other Salaries & Wages .....	\$	9,350	\$	10,200	\$	10,200
72310 201	Social Security .....	\$	14	\$	-	\$	-
72310 210	Unemployment Compensation .....	\$	52,673	\$	200,000	\$	150,000
72310 212	Medicare .....	\$	1	\$	-	\$	-
72310 213	Retiree Medical Insurance .....	\$	58,365	\$	60,000	\$	65,000
72310 305	Audit Services .....	\$	53,342	\$	50,500	\$	42,200
72310 320	Dues & Memberships .....	\$	14,762	\$	14,200	\$	15,200
72310 331	Legal Services .....	\$	75,225	\$	100,000	\$	100,000
72310 355	Travel .....	\$	7,344	\$	12,000	\$	12,000
72310 399	Other Contracted Services .....	\$	16,326	\$	16,200	\$	16,408
72310 506	Liability Insurance .....	\$	34,511	\$	35,237	\$	36,689
72310 508	Premium on Corporate Surety Bonds .....	\$	5,258	\$	5,503	\$	5,778
72310 510	Trustee Commission .....	\$	219,126	\$	220,000	\$	225,000
72310 513	Worker's Compensation Insurance .....	\$	186,012	\$	200,517	\$	226,017
<b>72310</b>	<b>TOTAL FOR BOARD OF EDUCATION</b>	<b>\$</b>	<b>732,310</b>	<b>\$</b>	<b>924,356</b>	<b>\$</b>	<b>904,492</b>

**OFFICE OF THE SUPERINTENDENT OF SCHOOLS (72320)**

72320 101	Superintendent .....	\$	133,869	\$	133,866	\$	136,008
72320 161	Secretary(s) .....	\$	40,912	\$	40,912	\$	41,567
72320 189	Other Salaries & Wages .....	\$	3,370	\$	3,000	\$	3,000
72320 201	Social Security .....	\$	9,134	\$	11,022	\$	11,196
72320 204	State Retirement .....	\$	20,098	\$	16,625	\$	16,887
72320 206	Life Insurance .....	\$	252	\$	252	\$	265
72320 207	Medical Insurance .....	\$	13,418	\$	14,200	\$	13,370
72320 208	Dental Insurance .....	\$	-	\$	824	\$	663
72320 212	Medicare .....	\$	2,504	\$	2,578	\$	2,618
72320 299	Vision Insurance .....	\$	1,625	\$	160	\$	156
72320 320	Dues & Memberships .....	\$	2,868	\$	4,000	\$	4,000
72320 348	Postal Charges .....	\$	9,298	\$	15,950	\$	15,950
72320 355	Travel .....	\$	5,821	\$	7,000	\$	7,000
72320 435	Office Supplies .....	\$	2,860	\$	6,200	\$	5,200
72320 599	Other Charges .....	\$	3,237	\$	4,500	\$	6,000
72320 701	Administration Equipment .....	\$	935	\$	2,500	\$	2,500

<b>72320</b>	<b>TOTAL OF THE SUPERINTENDENT OF SCHOOLS</b>	<b>\$</b>	<b>250,199</b>	<b>\$</b>	<b>263,589</b>	<b>\$</b>	<b>266,379</b>
--------------	---	-----------	----------------	-----------	----------------	-----------	----------------

**OFFICE OF THE PRINCIPAL (72410)**

72410 104	Principal(s) .....	\$	592,967	\$	600,822	\$	623,576
72410 117	Career Ladder Program .....	\$	14,045	\$	28,570	\$	14,045
72410 119	Bookkeepers .....	\$	127,471	\$	129,209	\$	132,921
72410 127	Career Ladder Extended Contract .....	\$	10,000	\$	12,000	\$	12,000
72410 139	Assistant Principal(s) .....	\$	655,548	\$	659,843	\$	681,499
72410 161	Secretary(s) .....	\$	560,996	\$	580,753	\$	584,229
72410 162	Clerical Personnel .....	\$	64,111	\$	63,941	\$	65,445
72410 201	Social Security .....	\$	120,932	\$	128,659	\$	131,050
72410 204	State Retirement .....	\$	178,584	\$	197,938	\$	201,543
72410 206	Life Insurance .....	\$	4,851	\$	4,851	\$	5,192
72410 207	Medical Insurance .....	\$	190,230	\$	202,000	\$	213,310
72410 208	Dental Insurance .....	\$	-	\$	15,865	\$	13,009
72410 212	Medicare .....	\$	28,283	\$	30,090	\$	30,649
72410 299	Vision Insurance .....	\$	17,169	\$	3,087	\$	3,065
72410 307	Communication .....	\$	45,222	\$	64,000	\$	-
72410 355	Travel .....	\$	5,038	\$	15,000	\$	15,000
72410 499	Other Supplies & Materials .....	\$	23,532	\$	32,989	\$	34,606
72410 701	Administration Equipment .....	\$	4,497	\$	10,000	\$	10,000

<b>72400</b>	<b>TOTAL FOR OFFICE OF PRINCIPAL</b>	<b>\$</b>	<b>2,643,475</b>	<b>\$</b>	<b>2,779,617</b>	<b>\$</b>	<b>2,771,140</b>
--------------	--------------------------------------	-----------	------------------	-----------	------------------	-----------	------------------

**FISCAL SERVICES (72510)**

72510 105	Director and Supervisor .....	\$	167,915	\$	167,915	\$	170,602
72510 119	Accountants .....	\$	43,645	\$	70,923	\$	72,058
72510 122	Purchasing Personnel .....	\$	36,631	\$	34,873	\$	35,431
72510 161	Secretary(s) .....	\$	36,826	\$	36,826	\$	37,415
72510 162	Clerical Personnel .....	\$	93,181	\$	91,088	\$	92,545
72510 189	Other Salaries & Wages .....	\$	51,063	\$	55,062	\$	48,187
72510 201	Social Security .....	\$	25,603	\$	28,934	\$	28,906
72510 204	State Retirement .....	\$	44,705	\$	47,992	\$	47,945
72510 206	Life Insurance .....	\$	1,071	\$	1,071	\$	1,125

72510 207	Medical Insurance .....	\$	47,574	\$	52,000	\$	55,902
72510 208	Dental Insurance.....	\$	-	\$	3,503	\$	2,818
72510 212	Medicare.....	\$	5,988	\$	6,767	\$	6,760
72510 299	Vision Insurance .....	\$	6,012	\$	681	\$	664
72510 317	Data Processing Services.....	\$	26,506	\$	40,000	\$	47,000
72510 355	Travel.....	\$	3,905	\$	8,500	\$	9,500
72510 399	Other Contracted Services .....	\$	5,178	\$	2,000	\$	3,000
72510 435	Other Supplies & Materials.....	\$	8,485	\$	12,000	\$	8,078
72510 599	Other Charges.....	\$	1,398	\$	1,500	\$	1,500
72510 701	Administration Equipment .....	\$	1,230	\$	7,500	\$	9,000
<b>72510</b>	<b>TOTAL FISCAL EXPENDITURES</b>	<b>\$</b>	<b>606,915</b>	<b>\$</b>	<b>669,136</b>	<b>\$</b>	<b>678,437</b>

**Human Resources/Personnel (72520)**

72520 105	Supervisor/Director.....	\$	96,870	\$	96,870	\$	98,920
72520 161	Secretary(s).....	\$	37,685	\$	36,826	\$	37,415
72520 162	Clerical Personnel .....	\$	18,080	\$	18,436	\$	18,715
72520 189	Other Salaries and Wages .....	\$	6,000	\$	6,000	\$	8,000
72520 201	Social Security .....	\$	9,769	\$	9,742	\$	10,047
72520 204	State Retirement .....	\$	16,483	\$	16,281	\$	16,791
72520 206	Life Insurance.....	\$	252	\$	252	\$	265
72520 207	Medical Insurance .....	\$	4,391	\$	4,700	\$	5,129
72520 208	Dental Insurance .....	\$	-	\$	816	\$	663
72520 212	Employer Medicare.....	\$	2,285	\$	2,278	\$	2,349
72520 299	Dental/Eye .....	\$	658	\$	157	\$	156
72520 302	Advertising.....	\$	4,574	\$	20,000	\$	18,500
72520 317	Data Processing Services .....	\$	8,500	\$	8,500	\$	8,500
72520 355	Travel .....	\$	2,911	\$	1,500	\$	1,500
72520 399	Other Contracted Services .....	\$	8,200	\$	12,000	\$	12,000
72520 435	Office Supplies .....	\$	4,126	\$	5,000	\$	5,000
72520 599	Other Charges .....	\$	1,116	\$	1,500	\$	1,500
72520 701	Administrative Equipment.....	\$	1,738	\$	1,500	\$	1,500
<b>72520</b>	<b>TOTAL FOR HUMAN SERVICES</b>	<b>\$</b>	<b>223,637</b>	<b>\$</b>	<b>242,359</b>	<b>\$</b>	<b>246,950</b>

**OPERATION OF PLANT (72610)**

72610 105	Supervisor .....	\$	71,082	\$	71,091	\$	77,530
72610 161	Secretary .....	\$	-	\$	-	\$	33,444
72610 166	Custodial Personnel .....	\$	1,361,212	\$	1,368,802	\$	1,333,605
72610 201	Social Security .....	\$	84,094	\$	89,292	\$	89,564
72610 204	State Retirement.....	\$	154,702	\$	149,173	\$	149,658
72610 206	Life Insurance.....	\$	5,431	\$	5,481	\$	5,887
72610 207	Medical Insurance .....	\$	231,614	\$	250,000	\$	260,746
72610 208	Dental Insurance.....	\$	-	\$	17,109	\$	14,420
72610 212	Medicare.....	\$	19,668	\$	20,860	\$	20,946
72610 299	Vision Insurance.....	\$	13,396	\$	3,330	\$	3,319
72610 307	Communication.....	\$	3,302	\$	5,307	\$	5,307
72610 355	Travel.....	\$	1,408	\$	1,500	\$	1,500
72610 399	Other Contracted Services .....	\$	270,778	\$	148,009	\$	130,000
72610 410	Custodial Supplies .....	\$	79,216	\$	80,000	\$	80,000
72610 415	Electricity .....	\$	1,535,558	\$	1,746,679	\$	1,726,679
72610 423	Fuel Oil.....	\$	5,000	\$	5,000	\$	-
72610 434	Natural Gas .....	\$	194,031	\$	257,000	\$	242,000
72610 454	Water & Sewer.....	\$	99,827	\$	183,530	\$	168,530

72610 499	Other Supples & Materials.....	\$	55,743	\$	80,320	\$	80,320
72610 501	Boiler Insurance.....	\$	5,663	\$	5,946	\$	6,021
72610 502	Building & Content Insurance.....	\$	116,573	\$	117,901	\$	123,752
72610 599	Other Charges.....	\$	30,000	\$	33,634	\$	32,500
72610 720	Plant Operation Equipment.....	\$	17,451	\$	17,500	\$	17,500

<b>72610</b>	<b>TOTAL OPERATION EXPENDITURES</b>	<b>\$</b>	<b>4,355,750</b>	<b>\$</b>	<b>4,657,464</b>	<b>\$</b>	<b>4,603,228</b>
--------------	-------------------------------------	-----------	------------------	-----------	------------------	-----------	------------------

**MAINTENANCE OF PLANT (72620)**

72620 105	Supervisor.....	\$	76,287	\$	76,309	\$	77,530
72620 161	Secretary.....	\$	47,937	\$	48,208	\$	35,430
72620 167	Maintenance Personnel.....	\$	621,161	\$	637,739	\$	676,003
72620 201	Social Security.....	\$	43,422	\$	47,264	\$	48,916
72620 204	State Retirement.....	\$	85,458	\$	78,970	\$	81,737
72620 206	Life Insurance.....	\$	2,130	\$	2,237	\$	2,315
72620 207	Medical Insurance.....	\$	112,842	\$	120,000	\$	114,371
72620 208	Dental Insurance.....	\$	-	\$	7,430	\$	5,801
72620 212	Medicare.....	\$	10,155	\$	11,049	\$	11,440
72620 299	Vision Insurance.....	\$	6,755	\$	1,446	\$	1,289
72620 307	Communication.....	\$	4,831	\$	5,307	\$	5,307
72620 335	Maintenance & Repair Services - Building.....	\$	48,622	\$	46,870	\$	45,000
72620 336	Maintenance & Repair Services - Equipment....	\$	19,594	\$	25,000	\$	22,858
72620 355	Travel.....	\$	661	\$	2,000	\$	2,000
72620 399	Other Contracted Services.....	\$	43,522	\$	63,279	\$	69,279
72620 499	Other Supples & Materials.....	\$	222,563	\$	254,798	\$	220,000
72620 701	Administrative Equipment for Safety/Training.....	\$	9,208	\$	10,000	\$	12,500
72620 717	Maintenance Equipment.....	\$	6,926	\$	13,234	\$	13,234

<b>72620</b>	<b>TOTAL MAINTENANCE EXPENDITURES</b>	<b>\$</b>	<b>1,362,074</b>	<b>\$</b>	<b>1,451,140</b>	<b>\$</b>	<b>1,445,009</b>
--------------	---------------------------------------	-----------	------------------	-----------	------------------	-----------	------------------

**TRANSPORTATION (72710)**

72710 312	Contracts with Other Agencies.....	\$	989,489	\$	1,113,398	\$	1,132,265
72710 412	Fuel.....	\$	118,416	\$	187,999	\$	240,000
72710 511	Vehicle & Equipment Insurance.....	\$	18,463	\$	19,386	\$	19,804

<b>72710</b>	<b>TOTAL TRANSPORTATION EXPENDITURES</b>	<b>\$</b>	<b>1,126,367</b>	<b>\$</b>	<b>1,320,783</b>	<b>\$</b>	<b>1,392,069</b>
--------------	--	-----------	------------------	-----------	------------------	-----------	------------------

**CENTRAL AND OTHER SERVICES (72810)**

72810 105	Director/Supervisor.....	\$	221,905	\$	221,905	\$	225,455
72810 121	Technology Personnel.....	\$	337,512	\$	338,051	\$	354,175
72810 201	Social Security.....	\$	33,211	\$	34,717	\$	35,937
72810 204	State Retirement.....	\$	63,213	\$	58,011	\$	60,050
72810 206	Life Insurance.....	\$	1,512	\$	1,512	\$	1,588
72810 207	Medical Insurance.....	\$	56,138	\$	59,000	\$	61,431
72810 208	Dental Insurance.....	\$	-	\$	4,945	\$	3,978
72810 212	Medicare.....	\$	7,767	\$	8,119	\$	8,405
72810 299	Vision Insurance.....	\$	4,755	\$	962	\$	937
72810 307	Communication.....	\$	140,606	\$	106,000	\$	62,012
72810 308	Consultants.....	\$	10,000	\$	10,000	\$	10,000
72810 317	Data Processing Services.....	\$	12,000	\$	12,000	\$	12,000
72810 330	Operating Lease Payments.....	\$	8,887	\$	10,451	\$	-
72810 355	Travel.....	\$	7,441	\$	7,651	\$	7,651
72810 399	Other Contracted Services.....	\$	18	\$	-	\$	-

72810 411	Data Processing Supplies.....	\$	8,000	\$	8,000	\$	3,107
72810 435	Office Supplies.....	\$	2,995	\$	3,000	\$	3,000
72810 709	Administrative Technology.....	\$	75,068	\$	72,000	\$	447,000

<b>72810</b>	<b>TOTAL FOR CENTRAL SERVICES</b>	<b>\$</b>	<b>991,028</b>	<b>\$</b>	<b>956,325</b>	<b>\$</b>	<b>1,296,725</b>
--------------	-----------------------------------	-----------	----------------	-----------	----------------	-----------	------------------

**LEAPS PROGRAM (73300)**

73300 189	Other Salaries and Wages.....	\$	140,473	\$	156,820	\$	156,820
73300 201	Social Security.....	\$	5,789	\$	9,723	\$	9,723
73300 204	State Retirement.....	\$	6,126	\$	14,192	\$	14,192
73300 206	Life Insurance.....	\$	-	\$	-	\$	-
73300 207	Medical Insurance.....	\$	-	\$	-	\$	-
73300 208	Dental Insurance.....	\$	-	\$	-	\$	-
73300 212	Medicare.....	\$	1,354	\$	2,274	\$	2,274
73300 299	Dental/Eye care Benefits.....	\$	-	\$	-	\$	-
73300 312	Contracts with Private Agencies.....	\$	-	\$	-	\$	-
73300 349	Printing, Stationary and Forms.....	\$	4,979	\$	-	\$	-
73300 399	Other Contracted Services.....	\$	6,916	\$	12,407	\$	12,407
73300 422	Food Supplies.....	\$	375	\$	-	\$	-
73300 499	Other Supplies and Materials.....	\$	82,982	\$	46,194	\$	46,194
73300 524	In-service/Staff Development.....	\$	54,451	\$	40,000	\$	40,000
73300 722	Instructional Equipment.....	\$	-	\$	-	\$	-

<b>73300</b>	<b>TOTAL FOR LEAPS PROGRAM</b>	<b>\$</b>	<b>303,446</b>	<b>\$</b>	<b>281,610</b>	<b>\$</b>	<b>281,610</b>
--------------	--------------------------------	-----------	----------------	-----------	----------------	-----------	----------------

**PRESCHOOL PROGRAM (73400)**

73400 116	Teachers.....	\$	233,601	\$	239,826	\$	279,894
73400 163	Educational Assistants.....	\$	50,061	\$	42,398	\$	59,089
73400 189	Other Salaries and Wages.....	\$	-	\$	-	\$	-
73400 195	Substitutes.....	\$	0	\$	-	\$	2,500
73400 201	Social Security.....	\$	17,128	\$	17,498	\$	21,172
73400 204	State Retirement.....	\$	23,284	\$	26,097	\$	31,452
73400 206	Life Insurance.....	\$	920	\$	882	\$	926
73400 207	Medical Insurance.....	\$	32,577	\$	28,930	\$	33,042
73400 208	Dental Insurance.....	\$	-	\$	2,679	\$	2,652
73400 212	Medicare.....	\$	4,006	\$	4,092	\$	4,952
73400 299	Dental/Eye care Benefits.....	\$	2,616	\$	521	\$	625
73400 307	Communication.....	\$	1,179	\$	2,400	\$	2,300
73400 348	Postal Charges.....	\$	250	\$	-	\$	600
73400 348	Printing, Stationary and Forms.....	\$	-	\$	-	\$	5,468
73400 399	Other Contracted Services.....	\$	-	\$	-	\$	-
73400 429	Instructional Supplies and Materials.....	\$	2,458	\$	-	\$	-
73400 499	Other Supplies and Materials.....	\$	-	\$	-	\$	1,410
73400 524	In-service/Staff Development.....	\$	-	\$	-	\$	-
73400 722	Instructional Equipment.....	\$	-	\$	-	\$	-

<b>73400</b>	<b>TOTAL FOR PRESCHOOL PROGRAM</b>	<b>\$</b>	<b>368,080</b>	<b>\$</b>	<b>365,323</b>	<b>\$</b>	<b>446,081</b>
--------------	------------------------------------	-----------	----------------	-----------	----------------	-----------	----------------

**CAPITAL OUTLAY (76100)**

76100 308	Consultants.....	\$	3,000	\$	3,000	\$	3,000
76100 321	Engineering Services.....	\$	5,000	\$	5,000	\$	5,000
76100 707	Building Improvements.....	\$	61,894	\$	265,000	\$	575,000



76100 724	Site Development. ....	\$	19,961	\$	29,000	\$	20,000
-----------	------------------------	----	--------	----	--------	----	--------

<b>76100</b>	<b>TOTAL FOR CAPITAL OUTLAY</b>	<b>\$</b>	<b>89,856</b>	<b>\$</b>	<b>302,000</b>	<b>\$</b>	<b>603,000</b>
--------------	---------------------------------	-----------	---------------	-----------	----------------	-----------	----------------

<b>DEBT SERVICE (82000)</b>							
-----------------------------	--	--	--	--	--	--	--

82130-610	Debt Service -Principal	\$	293,063	\$	294,000	\$	494,000
82230-611	Debt Service -Interest	\$	19,809	\$	20,000	\$	51,861

<b>82000</b>	<b>TOTAL FOR DEBT SERVICE</b>	<b>\$</b>	<b>312,872</b>	<b>\$</b>	<b>314,000</b>	<b>\$</b>	<b>545,861</b>
--------------	-------------------------------	-----------	----------------	-----------	----------------	-----------	----------------

<b>OTHER USES -- OPERATING TRANSFERS (99000)</b>							
--	--	--	--	--	--	--	--

99100 590	Transfers to Other Funds. ....	\$	118,072	\$	74,482	\$	71,624
-----------	--------------------------------	----	---------	----	--------	----	--------

<b>99,000</b>	<b>TOTAL OTHER USES</b>	<b>\$</b>	<b>118,072</b>	<b>\$</b>	<b>74,482</b>	<b>\$</b>	<b>71,624</b>
---------------	-------------------------	-----------	----------------	-----------	---------------	-----------	---------------

<b>GRAND TOTAL APPROPRIATIONS</b>		<b>\$</b>	<b>45,783,012</b>	<b>\$</b>	<b>48,294,910</b>	<b>\$</b>	<b>50,716,365</b>
-----------------------------------	--	-----------	-------------------	-----------	-------------------	-----------	-------------------

Change     \$2,421,455  
Percent     5.01%

Detail of

**Estimated  
Revenues**

**Federal Projects Fund 142**

**FEDERAL PROJECTS REVENUES****Detail of Estimated Revenue**

ACCOUNT NO.	2009-10 AUDIT REPORT	2010-11 APPROVED BUDGET	2011-12 PROPOSED BUDGET
-------------	----------------------------	-------------------------------	-------------------------------

**FEDERAL PROJECTS REVENUES (47000)**

46790&47131 Carl Perkins Act -- Technology - Career Education	\$ 161,179	\$ 161,467	\$ 161,467
47141.00 Title I	\$ 815,170	\$ 828,516	\$ 810,857
47142.00 Title V -- Part A- Innovative Programs	\$ -	\$ -	\$ -
47143&47144 IDEA Part B	\$ 958,650	\$ 1,009,887	\$ 1,009,878
47189.00 Title II -- Part A- Teacher and Principal Training	\$ 145,725	\$ 179,432	\$ 171,350
47189.00 Title II -- Part D- Enhancing Education Thrhg Techno	\$ 9,870	\$ 4,500	\$ 2,754
47590.00 Other Federal Through State	\$ 19,985	\$ 222,276	\$ 223,104
47590.13 Title IV -- Better Schools for America, Part A	\$ 93,003	\$ 85,000	\$ 85,000
47990.00 Project Head Start -- Preschool	\$ 704,535	\$ 704,826	\$ 702,828
47990.00 CRESO	\$ 57,275	\$ 75,000	\$ 95,000
49800.00 Operating Transfers In	\$ 6,000	\$ -	\$ -

<b>Total Federal Projects Fund Revenues</b>	<b>\$ 2,971,392</b>	<b>\$ 3,270,904</b>	<b>\$ 3,262,238</b>
---	---------------------	---------------------	---------------------

Change (\$8,666)

Percent -0.26%

## 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	2009-10 AUDIT REPORT	2010-11 APPROVED BUDGET	2011-12 PROPOSED BUDGET
-------------	----------	----------------------------	-------------------------------	-------------------------------

46790&47131	Carl Perkins Act -- Technology - Career Education	161,179	161,467	161,467
-------------	---	---------	---------	---------

The Carl Perkins Act funds (\$153,627) 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 \$0

47141	Title I	815,170	828,516	810,857
-------	---------	---------	---------	---------

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. Funding is also received by Willow Brook Elementary.

Change (\$17,659)

47142	Title V -- Part A- Innovative Programs	0	0	0
-------	--	---	---	---

This grant includes funds to upgrade system wide and school-based audiovisual materials and technological equipment. No funding is projected for FY12.

Change \$0

47143&47145	IDEA Part B	958,650	1,009,887	1,009,878
-------------	-------------	---------	-----------	-----------

These funds are used to provide special education services to preschool students (\$26,651) and age 6-22 students (\$983,236).

Change (\$9)

47189	Title II -- Part A- Teacher and Principal Training	145,725	179,432	171,350
-------	--	---------	---------	---------

Title II-A funds pay for consultants, teacher stipends, substitute teachers, workshop materials, travel, registration fees, a .5 staff development specialist, other costs associated with training teachers and principals and a .4 instructional coach in the area of technology integration. This includes funds for private schools.

Change (\$8,082)

47189	Title II -- Part D- Enhancing Education Thrhgh Technology	9,870	4,500	2,754
-------	---	-------	-------	-------

Title II-D funds provide for equipment, materials, and training for integration of technology. This estimated amount is based on budget cuts in FY10, in FY11 and FY12..

Change (\$1,746)

<b>47590 Other Federal Through State</b>	<b>19,985</b>	<b>222,276</b>	<b>223,104</b>
--	---------------	----------------	----------------

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 FY11, a contingency has been budgeted here for potential additional federal grant funding.

Change \$828

<b>47590.13 Title IV -- Better Schools for America, Part A Safe and Drug Free Communities</b>	<b>93,003</b>	<b>85,000</b>	<b>85,000</b>
---	---------------	---------------	---------------

Previously, this line item accounted for Title IV funds (\$13,700) associated with the drug and alcohol prevention effort, and support for At Risk Students. Funding for FY11 received a 100% reduction. The line item now accounts solely for the Willow Brook 21st Century Community Learning Grant is also accounted for here (\$85,000).

Change \$0

<b>47990 Project Head Start -- Preschool</b>	<b>704,535</b>	<b>704,826</b>	<b>702,828</b>
--	----------------	----------------	----------------

This grant is used to fund the operational costs of Head Start and the Department of Human Services. In Addition to classroom programing, the Head Start Grant covers family involvement programing and activities.

Change (\$1,998)

<b>47990 CRESO</b>	<b>\$ 57,275</b>	<b>\$ 75,000</b>	<b>\$ 95,000</b>
--------------------	------------------	------------------	------------------

This revenue account reflects funds provided through a direct federal grant from the Department of Energy to support the CRESO project.

Change \$20,000

<b>49800 Operating Transfers</b>	<b>\$ 6,000</b>	<b>\$ -</b>	<b>\$ -</b>
----------------------------------	-----------------	-------------	-------------

In the past, this line item accounted for operating transfers to the Federal Projects Fund.

Change \$0

<b>47000 Total Federal Projects Funds</b>	<b>\$2,971,392</b>	<b>\$3,270,904</b>	<b>\$3,262,238</b>
---	--------------------	--------------------	--------------------

Change (\$8,666)

Percent -0.26%

Detail of

**Estimated  
Revenues**

**Central Cafeteria  
Fund 143**

**CENTRAL CAFETERIA - FUND 143 - REVENUE**

*This fund involves revenue concerned with providing food to students and staff in the Oak Ridge Schools. This revenue also supports preparing and serving regular and incidental meals, lunches, or snacks in connection with school activities and food delivery. Revenue is collected in the form of meal charges, fees for special events and programs, and state and federal reimbursements.*

ACCOUNT NO.	REVENUES	2009-10 AUDIT REPORT	2010-11 APPROVED BUDGET	2011-12 PROPOSED BUDGET
-------------	----------	----------------------------	-------------------------------	-------------------------------

43521	Lunch Payments - Children .....	\$ 353,053	\$ 390,096	\$ 365,955
-------	---------------------------------	------------	------------	------------

The revenue for this account is generated by lunch fees charged to students for the National School Lunch Program. FY10 fees were \$ 2.95 per meal at the elementary level and \$3.20 per meal at the secondary school level. For FY11, there will be no price increase in student lunch fees.  
Change (\$24,141)

43522	Lunch Payments - Adults .....	\$ 17,708	\$ 18,483	\$ 19,221
-------	-------------------------------	-----------	-----------	-----------

The revenue for this account is generated by lunch fees charged to school staff and all other adults, including parents. The FY10 fee for adult lunches was \$3.70 per meal. A tiered fee system will go into effect for FY11 charging adults as follows: \$3.70 for a regular lunch that is the same as the student lunch food choice(s), \$4.00 for an adult sized salad and vegetable plate, and \$5.00 for a "bistro" lunch portion; which includes a baked or cooked main dish, a side item or salad, and a beverage.  
Change \$738

43523	Income from Breakfast .....	\$ 27,021	\$ 45,757	\$ 30,445
-------	-----------------------------	-----------	-----------	-----------

The revenue for this account is generated by the fees accessed to students, staff, and adults utilizing the School District Breakfast Program. The FY10 fees were \$1.60 for students, and \$1.90 for adults, respectively. A rate increase will not take place for FY11.  
Change (\$15,312)

43525	A la Carte Sales .....	\$ 325,054	\$ 391,016	\$ 347,450
-------	------------------------	------------	------------	------------

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 (\$43,566)

43990	Other Food Service Charges	\$ 51,092	\$ 31,400	\$ 61,813
-------	----------------------------	-----------	-----------	-----------

This revenue account is generated from collection of fees for food service related services. Examples include special events such as catering, extended childcare breakfast, pre-school lunch and other special programs.  
Change \$20,413

46520	School Food Service .....	\$ 15,903	\$ 17,300	\$ 17,000
-------	---------------------------	-----------	-----------	-----------

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 (\$300)

47111 USDA School Lunch Program .....	\$	695,019	\$	639,000	\$	715,870
---------------------------------------	----	---------	----	---------	----	---------

This revenue account is generated from the USDA reimbursements for paid, reduced and free lunches. USDA releases new rates in July. The current rate of reimbursement for a District provided free lunch is \$2.68 and \$2.28 for a District provided reduced fee lunch. The current rate of reimbursement for every fully paid lunch provided by the National School Lunch Program and USDA is \$0.25.

Change \$76,870

47113 USDA School Breakfast Program .....	\$	167,288	\$	216,103	\$	183,569
---	----	---------	----	---------	----	---------

The revenue for this account is generated from the USDA reimbursements for all free, reduced, and paid students utilizing the School Breakfast Program. The current rate of reimbursement is \$.26 for every fully paid student. The current rate of reimbursement for a free issued breakfast is \$1.44, while the reduced reimbursement rate is \$1.16. Additionally, Oak Ridge Schools qualifies for USDA Severe Need Breakfast Program. Severe need students generate \$1.74 for a free meal served and \$1.44 for a reduced meal served.

Change (\$32,534)

47114 USDA - Other .....	\$	169,407	\$	175,300	\$	186,362
--------------------------	----	---------	----	---------	----	---------

This line item is the projected reimbursement 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 and participation.

Change \$13,062

<b>TOTAL CENTRAL CAFETERIA - FUND 143</b>	<b>\$</b>	<b>1,841,545</b>	<b>\$</b>	<b>1,924,455</b>	<b>\$</b>	<b>1,919,685</b>
---	-----------	------------------	-----------	------------------	-----------	------------------

Change (\$4,770)

Percent -0.25%



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	2009-10 AUDIT REPORT	2010-11 APPROVED BUDGET	2011-12 PROPOSED BUDGET
-------------	----------	----------------------------	-------------------------------	-------------------------------

44990 Other Local Revenue		\$ 9,781	\$ -	\$ -
---------------------------	--	----------	------	------

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		\$ 11,300	\$ 22,900	\$ 22,900
-----------------------------------	--	-----------	-----------	-----------

This revenue represents state grant funding for the Safe Schools Act (\$11,300).

Change \$0

46594 Other State Grants		\$ 33,300	\$ 33,300	\$ 33,300
--------------------------	--	-----------	-----------	-----------

This revenue represents state grant funding for the Family Resource Center (\$33,300).

Change \$0

49800 Transfer-In		\$ 52,987	\$ 44,482	\$ 45,424
-------------------	--	-----------	-----------	-----------

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 \$942

<b>Total Special Revenue Fund</b>		<b>\$ 107,368</b>	<b>\$ 100,682</b>	<b>\$ 101,624</b>
-----------------------------------	--	-------------------	-------------------	-------------------

Change \$942

Percent 0.94%

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	2009-10 AUDIT REPORT	2010-11 APPROVED BUDGET	2011-12 PROPOSED BUDGET
-------------	----------	----------------------------	-------------------------------	-------------------------------

39000 Undesignated Fund Balance.....		\$ 25,412	\$ -	\$ -
--------------------------------------	--	-----------	------	------

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) .		\$ 380,616	\$ 448,559	\$ 463,521
--	--	------------	------------	------------

This revenue account is generated through fees collected for the ORS extended child care program which is the sole revenue source for this program.

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

Weekly Rates	AM	PM	BOTH
Pre K-2	\$31	\$46	\$50
3-4	\$31	\$46	\$50
MS	\$31	\$46	\$50

<b>Summer Rates</b>
All Students -- \$87.00 per week (a week is 3 or more days)
\$29.00 per day if two days or less

<b>Activity Fees</b>
Summer/Fall -- \$40.00

Change \$14,962

43500 Total Extended School Program		\$ 406,028	\$ 448,559	\$ 463,521
-------------------------------------	--	------------	------------	------------

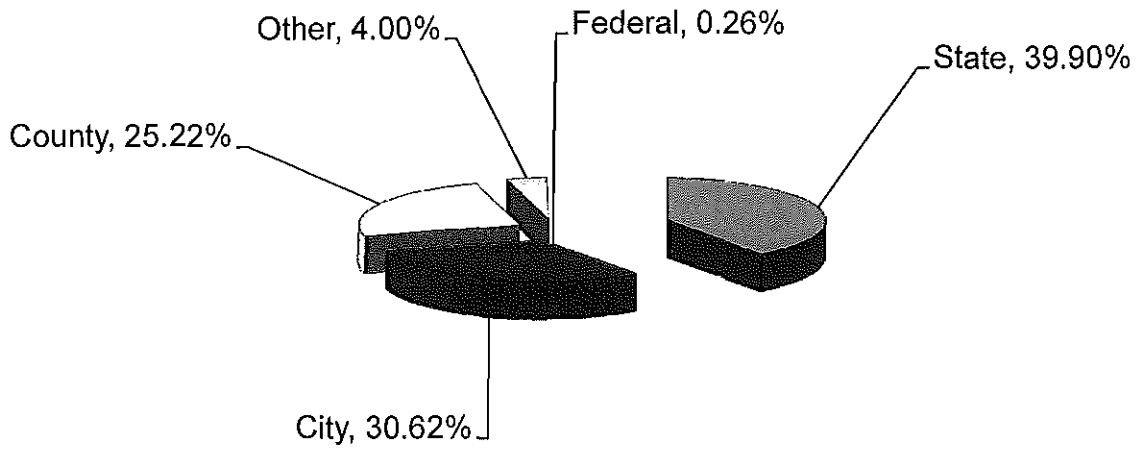
Change \$14,962  
Percent 3.34%

# **Statistical Information**

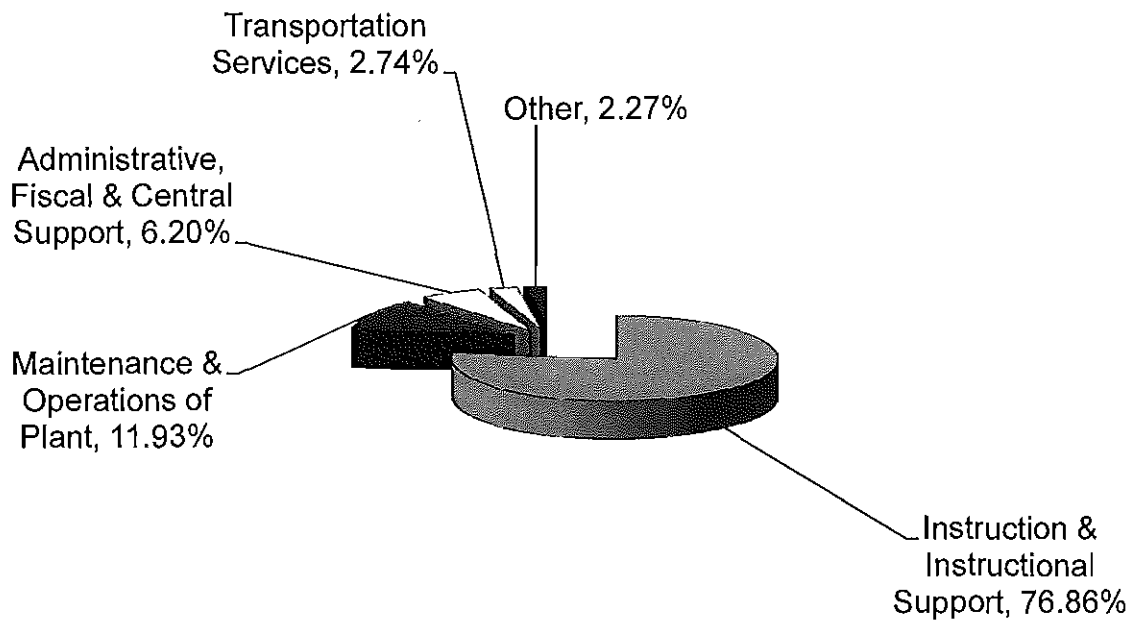
**General Purpose School  
Fund 141**

# Percentage Distribution FY 2012 General Purpose Budget

## Revenues



## Appropriations



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

ACCOUNT	EXPENDITURES	2009-10 AUDIT REPORT	2010-11 APPROVED BUDGET	2011-12 PROPOSED BUDGET	PERCENT OF PROPOSED BUDGET
<b>71000 Instruction</b>					
71100	Regular Education Program	\$ 22,546,964	\$ 23,398,692	\$ 24,650,184	48.6%
71150	Alternative Schools	\$ 298,421	\$ 344,332	\$ 324,868	0.6%
71200	Special Education Program	\$ 4,041,899	\$ 4,206,828	\$ 4,252,129	8.4%
71300	Technology--Career Program	\$ 1,107,976	\$ 1,041,244	\$ 972,568	1.9%
71900	Other -- Instructional Contingency	\$ 67,196	\$ 287,805	\$ 361,720	0.7%
<b>72000 Support Services</b>					
72120	Health Services	\$ 328,444	\$ 336,369	\$ 356,413	0.7%
72130	Other Student Support	\$ 1,353,302	\$ 1,324,891	\$ 1,321,082	2.6%
72210	Regular Instructional Support	\$ 1,851,534	\$ 2,027,820	\$ 2,184,767	4.3%
72220	Special Education Support	\$ 543,142	\$ 559,677	\$ 572,694	1.1%
72230	Technology--Career Support	\$ 160,052	\$ 165,069	\$ 167,335	0.3%
72310	Board of Education	\$ 732,310	\$ 924,356	\$ 904,492	1.8%
72320	Director of Schools	\$ 250,199	\$ 263,589	\$ 266,379	0.5%
72410	Office of the Principal	\$ 2,643,475	\$ 2,779,617	\$ 2,771,140	5.5%
72510	Fiscal Services	\$ 606,915	\$ 669,136	\$ 678,437	1.3%
72520	Human Resources	\$ 223,637	\$ 242,359	\$ 246,950	0.5%
72610	Operation of Plant	\$ 4,355,750	\$ 4,657,464	\$ 4,603,228	9.1%
72620	Maintenance of Plant	\$ 1,362,074	\$ 1,451,140	\$ 1,445,009	2.8%
72710	Transportation	\$ 1,126,367	\$ 1,320,783	\$ 1,392,069	2.7%
72810	Central Services	\$ 991,028	\$ 956,325	\$ 1,296,725	2.6%
<b>73000 Non-Instructional Services</b>					
73300	LEAPS After School Program	\$ 303,446	\$ 281,610	\$ 281,610	0.6%
73400	Preschool Program	\$ 368,080	\$ 365,323	\$ 446,081	0.9%
<b>76100 Capital Outlay</b>					
76100	Regular Capital Outlay	\$ 89,856	\$ 302,000	\$ 603,000	1.2%
<b>82000 Capital Leases</b>		\$ 312,872	\$ 314,000	\$ 545,861	1.1%
<b>99000 Other Uses</b>					
<b>99100</b>	Operating Transfers	\$ 118,072	\$ 74,482	\$ 71,624	0.1%
<b>TOTAL GENERAL FUND EXPENDITURES</b>		<b>\$ 45,783,012</b>	<b>\$ 48,294,910</b>	<b>\$ 50,716,365</b>	<b>100.0%</b>

Change           \$2,421,455  
Percent           5.01%

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

ACCOUNT	EXPENDITURES	2009-10 AUDIT REPORT	2010-11 APPROVED BUDGET	2011-12 PROPOSED BUDGET	INCREASE (DECREASE)
<b>71000 Instruction</b>					
71100	Regular Education Program	\$ 22,546,964	\$ 23,398,692	\$ 24,650,184	\$ 1,251,492
71150	Alternative Schools	\$ 298,421	\$ 344,332	\$ 324,868	\$ (19,464)
71200	Special Education Program	\$ 4,041,899	\$ 4,206,828	\$ 4,252,129	\$ 45,301
71300	Technology--Career Program	\$ 1,107,976	\$ 1,041,244	\$ 972,568	\$ (68,676)
71900	Other -- Instructional Contingency	\$ 67,196	\$ 287,805	\$ 361,720	\$ 73,915
<b>72000 Support Services</b>					
72120	Health Services	\$ 328,444	\$ 336,369	\$ 356,413	\$ 20,044
72130	Other Student Support	\$ 1,353,302	\$ 1,324,891	\$ 1,321,082	\$ (3,809)
72210	Regular Instructional Support	\$ 1,851,534	\$ 2,027,820	\$ 2,184,767	\$ 156,947
72220	Special Education Support	\$ 543,142	\$ 559,677	\$ 572,694	\$ 13,017
72230	Technology--Career Support	\$ 160,052	\$ 165,069	\$ 167,335	\$ 2,266
72310	Board of Education	\$ 732,310	\$ 924,356	\$ 904,492	\$ (19,864)
72320	Director of Schools	\$ 250,199	\$ 263,589	\$ 266,379	\$ 2,790
72410	Office of the Principal	\$ 2,643,475	\$ 2,779,617	\$ 2,771,140	\$ (8,477)
72510	Fiscal Services	\$ 606,915	\$ 669,136	\$ 678,437	\$ 9,301
72520	Human Resources	\$ 223,637	\$ 242,359	\$ 246,950	\$ 4,591
72610	Operation of Plant	\$ 4,355,750	\$ 4,657,464	\$ 4,603,228	\$ (54,236)
72620	Maintenance of Plant	\$ 1,362,074	\$ 1,451,140	\$ 1,445,009	\$ (6,131)
72710	Transportation	\$ 1,126,367	\$ 1,320,783	\$ 1,392,069	\$ 71,286
72810	Central Services	\$ 991,028	\$ 956,325	\$ 1,296,725	\$ 340,400
<b>73000 Non-Instructional Services</b>					
73300	LEAPS After School Program	\$ 303,446	\$ 281,610	\$ 281,610	\$ (0)
73400	Preschool Program	\$ 368,080	\$ 365,323	\$ 446,081	\$ -
<b>76100 Capital Outlay</b>					
76100	Regular Capital Outlay	\$ 89,856	\$ 302,000	\$ 603,000	\$ 301,000
<b>82000 Capital Leases</b>					
		\$ 312,872	\$ 314,000	\$ 545,861	\$ 231,862
<b>99000 Other Uses</b>					
99100	Operating Transfers	\$ 118,072	\$ 74,482	\$ 71,624	\$ (2,858)
<b>TOTAL GENERAL FUND EXPENDITURES</b>		<b>\$ 45,783,012</b>	<b>\$ 48,294,910</b>	<b>\$ 50,716,365</b>	<b>\$ 2,421,455</b>

Change           \$2,421,455  
Percent         5.01%



**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	2009-10 AUDIT REPORT	2010-11 APPROVED BUDGET	2011-12 PROPOSED BUDGET
-------------	-------------------------------	----------------------------	-------------------------------	-------------------------------

34290 Other Local Education Reserves .....		\$ -	\$ -	\$ -
--	--	------	------	------

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'12 from this line item.

Change \$0

39000 Undesignated Fund Balance .....		\$ -	\$ 455,477	\$ 592,180
---------------------------------------	--	------	------------	------------

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'11 Budget, it appears that the undesignated Fund Balance will be above the 3 percent requirement and available for appropriation to balance expenditures.

Change \$136,703

<b>30000 TOTAL RESERVES AND/OR FUND BALANCE</b>		\$ -	\$ 455,477	\$ 592,180
---	--	------	------------	------------

Change \$136,703

Percent 30.01%

**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	2009-10 AUDIT REPORT	2010-11 APPROVED BUDGET	2011-12 PROPOSED BUDGET
-------------	----------	----------------------------	-------------------------------	-------------------------------

40110	Current Property Tax . . . . .	\$ 8,680,992	\$ 8,676,058	\$ 8,678,589
-------	--------------------------------	--------------	--------------	--------------

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 1% increase over 2011 estimated actual receipts has been budgeted for FY'12.

Change \$2,531

40210	Local Option Sales Tax . . . . .	\$ 3,935,389	\$ 3,861,137	\$ 4,082,480
-------	----------------------------------	--------------	--------------	--------------

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 2.5% increase over 2011 anticipated actual receipts has been budgeted for FY'12.

Change \$221,343

40280	Mineral Severance Tax . . . . .	\$ 33,545	\$ 18,000	\$ 32,000
-------	---------------------------------	-----------	-----------	-----------

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, the projection for this revenue account has been increased.

Change \$14,000

<b>40000</b>	<b>Total Local Taxes</b>	<b>\$ 12,649,926</b>	<b>\$ 12,555,195</b>	<b>\$ 12,793,068</b>
--------------	--------------------------	----------------------	----------------------	----------------------

Change \$237,873

Percent 1.89%

**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 their support services.

ACCOUNT NO.	REVENUES	2009-10 AUDIT REPORT	2010-11 APPROVED BUDGET	2011-12 PROPOSED BUDGET
-------------	----------	----------------------------	-------------------------------	-------------------------------

43511	Tuition - Regular Day Students . . . . .	\$ 465,974	\$ 386,775	\$ 375,000
-------	--	------------	------------	------------

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' 11 are listed below. The rates for FY'12 will be set at the August 2011 Board of Education Meeting. Based on recent enrollment history and rates, this line item is projected to decrease.

		K-6	7-12
	Anderson County	\$ 3,011	\$ 3,360
	Roane County	\$ 3,200	\$ 3,571
	Other Tennessee Counties	\$ 5,684	\$ 6,342
	Out of State	\$ 10,158	\$ 11,334
Change	(\$11,775)		

43513	Tuition - Summer School . . . . .	\$ 12,820	\$ 15,000	\$ 13,000
-------	-----------------------------------	-----------	-----------	-----------

This account is generated from tuition fees charged to students who attend Oak Ridge Summer School .  
Change (\$2,000)

43533	Transportation Fees	\$ 17,479	\$ 20,000	\$ 18,000
-------	---------------------	-----------	-----------	-----------

This revenue account was generated from collection of fees for field trips, athletic event travel and other school transportation for students. In Beginning in FY09 and continuing in future years, off-setting funding will be accounted for in this line item for fuel expenses for field trips performed by First Student. Other contractors expenses for trips will be directly billed to the schools by the contractor.  
Change (\$2,000)

43000	Total Charges for Current Services	\$ 496,274	\$ 421,775	\$ 406,000
-------	------------------------------------	------------	------------	------------

Change (\$15,775)  
Percent -3.74%

**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	2009-10 AUDIT REPORT	2010-11 APPROVED BUDGET	2011-12 PROPOSED BUDGET
-------------	----------	----------------------------	-------------------------------	-------------------------------

44110	Interest Earned.....	\$ 21,366	\$ 21,400	\$ 10,000
-------	----------------------	-----------	-----------	-----------

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 current interest rates.

Change (\$11,400)

44120	Lease/Rentals.....	\$ 9,372	\$ 9,500	\$ 9,500
-------	--------------------	----------	----------	----------

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 (\$2,000) and (\$7,500) in revenue from the rental of calculators.

Change \$0

44170	Miscellaneous Refunds.....	\$ 109,590	\$ 68,000	\$ -
-------	----------------------------	------------	-----------	------

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. Beginning in FY12 Budget, E-Rate Reductions will be taken prior to billing of services, therefore there will not be reimbursement revenue in this line item.

Change (\$68,000)

44520	Insurance Recovery.....	\$ 3,753	\$ -	\$ -
-------	-------------------------	----------	------	------

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	\$ 10,446	\$ 5,000	\$ 5,000
-------	-------------------	-----------	----------	----------

This line item represents funds from the sale of vehicles and other surplus equipment.

Change \$0

44570	Contributions & Gifts.....	\$ 46,843	\$ 50,000	\$ 45,000
-------	----------------------------	-----------	-----------	-----------

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 (\$5,000)

44990	Other Local Revenue.....	\$ 10,604	\$ 16,000	\$ 12,600
-------	--------------------------	-----------	-----------	-----------

This revenue account includes locally funded programs such as RIF, local or regional government grants, payment for lost textbooks and materials, Teacher Center fees, and staff flu vaccinations..

Change (\$3,400)

44000	<b>Total Other Local Revenues</b>	<b>\$ 211,974</b>	<b>\$ 169,900</b>	<b>\$ 82,100</b>
-------	-----------------------------------	-------------------	-------------------	------------------

Change (\$87,800)

Percent -51.68%

## 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	2009-10 AUDIT REPORT	2010-11 APPROVED BUDGET	2011-12 PROPOSED BUDGET
-------------	----------	----------------------------	-------------------------------	-------------------------------

46511	Basic Education Program . . . . .	\$ 18,002,000	\$ 18,370,000	\$ 18,714,500
-------	-----------------------------------	---------------	---------------	---------------

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 at this time include a projected adjustment for a January '12 health insurance premium increases. It does include January '11 health insurance premium adjustments, and anticipated adjustments for additional mandated ESL positions, as well as, increases to projected average daily membership (ADM). A 1.6% allocation based upon certified individuals only, has been included. The overall budgeted 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 2011.

Change \$344,500

46515	Early Childhood Education . . .	\$ 435,267	\$ 435,323	\$ 446,081
-------	---------------------------------	------------	------------	------------

This revenue is based on the Governor's Voluntary Pre-K Initiative using lottery funding and expansion dollars. The dollars fund five classrooms.

Change \$10,758

46590-1	Other State Education Funds . .	\$ 414,048	\$ 356,610	\$ 356,610
---------	---------------------------------	------------	------------	------------

This revenue account is for special funds received from the State Department of Education including the LEAPS program (\$281,610) or from organizations that provide services to the state. Beginning in FY10 and continuing forward, state funding for the coordinated school health position has been accounted for here (\$75,000).

Change \$0

46610	Career Ladder . . . . .	\$ 333,752	\$ 446,580	\$ 326,530
-------	-------------------------	------------	------------	------------

This revenue account is for the Career Ladder supplemental salary payments for certificated staff. This is a fully funded state program.

Change (\$120,050)

46615	Career Ladder - Extended Contract . . .	\$ 148,344	\$ 185,100	\$ 185,100
-------	---	------------	------------	------------

This revenue account is for the Extended Contract funding allocation from the State Department of Education.

Change \$0

46980	Other State Grants . . . . .	\$ -	\$ 200,000	\$ 200,000
-------	------------------------------	------	------------	------------

This line item is a contingency line item for potential state grants.

Change \$0

46990	Other State Revenues . . . . .	\$ -	\$ 5,000	\$ 5,000
-------	--------------------------------	------	----------	----------

This revenue accounts for other potential state grant funding.

Change \$0

46000	Total State Revenues	\$ 19,333,412	\$ 19,998,613	\$ 20,233,821
-------	----------------------	---------------	---------------	---------------

Change \$235,208

Percent 1.18%

**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	2009-10 AUDIT REPORT	2010-11 APPROVED BUDGET	2011-12 PROPOSED BUDGET
-------------	----------	----------------------------	-------------------------------	-------------------------------

47143	Federal Through State.....	\$ 67,868	\$ 59,919	\$ 59,919
-------	----------------------------	-----------	-----------	-----------

This account reflects anticipated funding for excess costs in special education.

Change \$0

47590	Other Federal Through State.....	\$ -	\$ -	\$ -
-------	----------------------------------	------	------	------

This account reflects other federal funds provided through the state.

Change \$0

47630	Impact Aid Section 8003 Payments ...	\$ 74,252	\$ 75,000	\$ 72,685
-------	--------------------------------------	-----------	-----------	-----------

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 (\$2,315)

<b>47000</b>	<b>Total Federal Revenues</b>	<b>\$ 142,120</b>	<b>\$ 134,919</b>	<b>\$ 132,604</b>
--------------	-------------------------------	-------------------	-------------------	-------------------

Change (\$2,315)

Percent -1.72%

**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	2009-10 AUDIT REPORT	2010-11 APPROVED BUDGET	2011-12 PROPOSED BUDGET
-------------	----------------------	----------------------------	-------------------------------	-------------------------------

49200	Bond Issue Funds . . . . .	\$ -	\$ -	\$ -
-------	----------------------------	------	------	------

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 FY12.

Change \$0

49300	Capitalized Lease Proceeds	\$ 27,221	\$ -	\$ 750,000
-------	----------------------------	-----------	------	------------

This line items accounts for funds received through a capitalized lease for computer equipment and records the value of the equipment in the first year.

Change \$750,000

49800	Operating Transfers - Indirect Costs. . . . .	\$ 84,215	\$ 88,900	\$ 197,290
-------	---	-----------	-----------	------------

This account represents funds transferred into the general school fund from the federal projects fund to cover indirect costs (\$115,000), revenue from the Food Service Fund for equipment replacement (\$50,000) and revenue from various grants to pay proportionate expenses for printing and copying under the district's contract with Thermocopy (\$32,290).

Change \$108,390

49810	City General Fund Transfers. . . . .	\$ 13,980,802	\$ 14,470,131	\$ 15,529,302
-------	--------------------------------------	---------------	---------------	---------------

This account represents the allocation from the City of Oak Ridge. For FY12, the Board of Education is requesting the 1.1% increase included in the city model, as well as an additional \$900,000.

Change \$1,059,171  
7.32%

49000	<b>Total Other Sources</b>	<b>\$ 14,092,238</b>	<b>\$ 14,559,031</b>	<b>\$ 16,476,592</b>
-------	----------------------------	----------------------	----------------------	----------------------

Change \$1,917,561  
Percent 13.17%



**Description and  
Justification of  
Budget  
Appropriations**

**General Purpose School  
Fund 141**

## 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	2009-10 AUDIT REPORT	2010-11 APPROVED BUDGET	2011-12 PROPOSED BUDGET
-------------	--------------	----------------------------	-------------------------------	-------------------------------

71100 116	Teachers.....	\$ 15,844,459	\$ 16,280,719	\$ 16,643,634
-----------	---------------	---------------	---------------	---------------

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 138 students, which includes a projected growth of 89 students in grades K-4, a projected increase of 48 students in grades 5-8 and a projected increase of 1 student in grades 9-12. FY'12 is the eleventh year that all schools must meet state BEP class size guidelines and, based on our projected staffing for FY'12 we should be within those guidelines. If needed, additional staff will be added when firm enrollment numbers are available. In FY12, 1.0 FTE Willow Brook Transition Teacher was eliminated from the budget and a .8 FTE ESL Teacher was added. 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 2011-12 school year.

### Coaching and Band Supplements

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

Change \$362,915

71100 117	Career Ladder Program.....	\$ 234,249	\$ 312,672	\$ 234,249
-----------	----------------------------	------------	------------	------------

This item is merit pay designated for the Career Ladder Level I, II and III teachers.

Change (\$78,423)

71100 127	Career Ladder Extended Contracts Program.....	\$ 171,133	\$ 139,268	\$ 135,600
-----------	---	------------	------------	------------

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 (\$3,668)

71100 128	Homebound Instruction.....	\$ 4,627	\$ 4,393	\$ 4,393
-----------	----------------------------	----------	----------	----------

This item provides homebound instruction for students as needed.

Change \$0

<b>71100 163</b>	<b>Educational Assistants.....</b>	<b>\$</b>	<b>934,815</b>	<b>\$</b>	<b>814,692</b>	<b>\$</b>	<b>822,696</b>
------------------	------------------------------------	-----------	----------------	-----------	----------------	-----------	----------------

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. In FY12, the equivalent of 1.0 FTE was reduced. The salary schedules for educational assistants are shown in Appendix "D-2."

Change \$8,004

<b>71100 189</b>	<b>Other Salaries &amp; Wages.....</b>	<b>\$</b>	<b>29,421</b>	<b>\$</b>	<b>15,647</b>	<b>\$</b>	<b>15,897</b>
------------------	--	-----------	---------------	-----------	---------------	-----------	---------------

This line item includes salary for the ESL (English as a Second Language) translator.

Change \$250

<b>71100 195</b>	<b>Substitute Teachers.....</b>	<b>\$</b>	<b>187,828</b>	<b>\$</b>	<b>200,000</b>	<b>\$</b>	<b>200,000</b>
------------------	---------------------------------	-----------	----------------	-----------	----------------	-----------	----------------

This category includes salaries for substitute teachers when teachers under contract are on personal, professional or sick leave. Substitute teacher pay rates are shown in Appendix "C-13."

Change \$0

<b>71100 201</b>	<b>Social Security.....</b>	<b>\$</b>	<b>1,043,465</b>	<b>\$</b>	<b>1,101,578</b>	<b>\$</b>	<b>1,119,501</b>
<b>71100 204</b>	<b>State Retirement.....</b>	<b>\$</b>	<b>1,309,435</b>	<b>\$</b>	<b>1,618,621</b>	<b>\$</b>	<b>1,644,888</b>
<b>71100 206</b>	<b>Life Insurance.....</b>	<b>\$</b>	<b>38,837</b>	<b>\$</b>	<b>38,260</b>	<b>\$</b>	<b>40,614</b>
<b>71100 207</b>	<b>Medical Insurance.....</b>	<b>\$</b>	<b>1,546,118</b>	<b>\$</b>	<b>1,619,451</b>	<b>\$</b>	<b>1,783,649</b>
<b>71100 208</b>	<b>Dental Insurance.....</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>123,721</b>	<b>\$</b>	<b>100,836</b>
<b>71100 212</b>	<b>Medicare.....</b>	<b>\$</b>	<b>242,806</b>	<b>\$</b>	<b>257,627</b>	<b>\$</b>	<b>261,819</b>
<b>71100 299</b>	<b>Vision Insurance.....</b>	<b>\$</b>	<b>145,296</b>	<b>\$</b>	<b>24,075</b>	<b>\$</b>	<b>22,140</b>
<b>Benefits Total</b>		<b>\$</b>	<b>4,325,956</b>	<b>\$</b>	<b>4,783,334</b>	<b>\$</b>	<b>4,973,447</b>

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 \$190,113

<b>71100 399</b>	<b>Other Contracted Services.....</b>	<b>\$</b>	<b>3,000</b>	<b>\$</b>	<b>3,000</b>	<b>\$</b>	<b>3,000</b>
------------------	---------------------------------------	-----------	--------------	-----------	--------------	-----------	--------------

This item includes expenses associated with the Oak Ridge Children's Museum (\$3000).

Change \$0

<b>71100 429</b>	<b>Instructional Supplies &amp; Materials.....</b>	<b>\$</b>	<b>175,925</b>	<b>\$</b>	<b>197,170</b>	<b>\$</b>	<b>170,482</b>
------------------	--	-----------	----------------	-----------	----------------	-----------	----------------

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 projected enrollments applied to per pupil rates. In FY12, allocations by building for copier and printing costs were moved to line item #72210-499 to be consolidated under the district printing contract.

	Per Pupil Rates	FY'11	FY'12
		Elementary	46.33
	Middle School	48.86	48.86
	High School	50.30	50.30

Change (\$26,688)

<b>71100 449</b>	<b>Textbooks.....</b>	<b>\$</b>	<b>411,779</b>	<b>\$</b>	<b>387,837</b>	<b>\$</b>	<b>417,837</b>
------------------	-----------------------	-----------	----------------	-----------	----------------	-----------	----------------

This line item represents the estimated funds needed for textbook adoption, supplemental materials and replacement books.

Change \$30,000

<b>71100 499</b>	<b>Other Supplles &amp; Materials.....</b>	<b>\$</b>	<b>16,196</b>	<b>\$</b>	<b>13,820</b>	<b>\$</b>	<b>13,820</b>
------------------	--	-----------	---------------	-----------	---------------	-----------	---------------

included in this line item are supplies and materials , bus charges , and free lunch expenses for eligible students needed to operate summer school.

Change \$0

<b>71100 599</b>	<b>Other Charges .....</b>	<b>\$</b>	<b>19,120</b>	<b>\$</b>	<b>10,120</b>	<b>\$</b>	<b>10,120</b>
------------------	----------------------------	-----------	---------------	-----------	---------------	-----------	---------------

This item includes the expenditures for the Summer Band Program.

Change \$0

<b>71100 711</b>	<b>Instructional Equipment/Furniture - Buildings .....</b>	<b>\$</b>	<b>56,815</b>	<b>\$</b>	<b>61,835</b>	<b>\$</b>	<b>61,835</b>
------------------	--	-----------	---------------	-----------	---------------	-----------	---------------

This item includes a base allocation for each school to purchase various pieces of equipment and furniture. This line item also includes funds for instrument repair.

Change \$0

<b>71100 722</b>	<b>Regular Instructional Technology -System wide .....</b>	<b>\$</b>	<b>129,668</b>	<b>\$</b>	<b>174,185</b>	<b>\$</b>	<b>943,173</b>
------------------	--	-----------	----------------	-----------	----------------	-----------	----------------

This line item has been earmarked exclusively for maintenance support (annual fees) of existing technology and software. In FY12, the increase accounts for software expenses previously covered under various grants that have since been eliminated and picked up locally. Additionally, the total value of (\$386,000) for teacher replacement computers and (\$364,000) for middle school lab replacements is included in this line item to account for equipment that will be leased and paid from the debt service account over four years. A corresponding entry on the revenue side under capital lease proceeds will offset this entry. After the first year, the entry will not be necessary.

Change \$768,988

<b>71100</b>	<b>TOTAL FOR REGULAR INSTRUCTION</b>	<b>\$</b>	<b>22,544,992</b>	<b>\$</b>	<b>23,398,692</b>	<b>\$</b>	<b>24,650,184</b>
--------------	--------------------------------------	-----------	-------------------	-----------	-------------------	-----------	-------------------

Change \$1,251,492

Percent 5.35%

## 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	2009-10 AUDIT REPORT	2010-11 APPROVED BUDGET	2011-12 PROPOSED BUDGET
71150 116	Teachers .....	\$ 145,688	\$ 159,419	\$ 147,405

This line item includes teacher salaries for the 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 (\$12,014)

71150 117	Career Ladder Program .....	\$ 1,500	\$ 5,000	\$ 1,500
-----------	-----------------------------	----------	----------	----------

This item is the merit pay designated for Career Ladder Levels I, II and III teachers.

Change (\$3,500)

71150 161	Secretary .....	\$ -	\$ 28,705	\$ 29,641
-----------	-----------------	------	-----------	-----------

This line item reflects an 11 month secretarial position for the Alternative School. Total positions are shown in Appendix "B." Salaries are based on the salary schedule in Appendix "D-1."

Change \$936

71150 163	Educational Assistants .....	\$ 71,412	\$ 52,874	\$ 54,193
-----------	------------------------------	-----------	-----------	-----------

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." Salaries are based on the salary schedule in Appendix "D-2." Additional funds for educational assistants are budgeted in the Federal Projects Budget.

Change \$1,319

71150 195	Substitute Teachers .....	\$ 2,774	\$ 2,800	\$ 2,800
-----------	---------------------------	----------	----------	----------

This item provides for substitute teachers for alternative education classes on a short term basis.

Change \$0

71150 201	Social Security .....	\$ 13,049	\$ 15,425	\$ 14,603
71150 204	State Retirement .....	\$ 18,399	\$ 23,332	\$ 22,161
71150 206	Life Insurance .....	\$ 881	\$ 882	\$ 1,058
71150 207	Medical Insurance .....	\$ 31,557	\$ 34,174	\$ 31,322
71150 208	Dental Insurance .....	\$ -	\$ 2,901	\$ 2,321
71150 212	Medicare .....	\$ 3,052	\$ 3,608	\$ 3,415
71150 299	Vision Insurance .....	\$ 1,544	\$ 568	\$ 547
<b>Benefits Total</b>		<b>\$ 68,481</b>	<b>\$ 80,890</b>	<b>\$ 75,428</b>

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 (\$5,462)

71150 355	Travel	\$	-	\$	2,000	\$	2,000
-----------	--------	----	---	----	-------	----	-------

This line item includes reimbursement for travel of alternative school vice principal 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	\$	372	\$	744	\$	-
-----------	---------------------------	----	-----	----	-----	----	---

This line item supported the cost of the copier rental for the secondary alternative program. In FY12, these funds were moved to account # 72210-199 to be consolidated with the district copying and printing contract.

Change (\$744)

71150 429	Instructional Supplies & Materials	\$	4,734	\$	6,050	\$	6,050
-----------	------------------------------------	----	-------	----	-------	----	-------

This item provides instructional supplies and materials for both alternative programs.

Change \$0

71150 725	Alternative Schools Equipment	\$	3,459	\$	5,850	\$	5,850
-----------	-------------------------------	----	-------	----	-------	----	-------

This item includes equipment used by alternative program personnel for the students in that program.

Change \$0

<b>71150 TOTAL FOR ALTERNATIVE SCHOOLS</b>		<b>\$</b>	<b>298,421</b>	<b>\$</b>	<b>344,332</b>	<b>\$</b>	<b>324,868</b>
--	--	-----------	----------------	-----------	----------------	-----------	----------------

Change (\$19,464)

Percent -5.65%

**SPECIAL EDUCATION (71200)**

*The Special Education Program includes services for students with identified special needs. Services are for students in pre-Kindergarten through High School including the gifted, intellectually disabled, physically handicapped, emotionally disturbed, learning disabled, and other special education categories. Revenues for this section consist of local, county, state, and federal IDEA-Part B funds.*

ACCOUNT NO.	EXPENDITURES	2009-10 AUDIT REPORT	2010-11 APPROVED BUDGET	2011-12 PROPOSED BUDGET
-------------	--------------	----------------------------	-------------------------------	-------------------------------

71200 116	Teachers.....	\$ 2,077,284	\$ 2,083,641	\$ 2,102,458
-----------	---------------	--------------	--------------	--------------

This line item includes salaries for the gifted, CDC and resource teachers. The salaries for these positions are shown in Appendix "C-1" and the staffing placements are shown in Appendix "B."

Change \$18,817

71200 117	Career Ladder Program.....	\$ 34,670	\$ 44,788	\$ 34,670
-----------	----------------------------	-----------	-----------	-----------

This item is the merit pay designated for Career Ladder Levels I, II and III special education teachers.

Change (\$10,118)

71200 128	Homebound Teachers.....	\$ 11,053	\$ 10,000	\$ 10,000
-----------	-------------------------	-----------	-----------	-----------

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.

Change \$0

71200 163	Educational Asslstants.....	\$ 396,227	\$ 375,224	\$ 413,009
-----------	-----------------------------	------------	------------	------------

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. In FY12, the equivalent of 1.0 FTE was reduced. Total positions are shown in Appendix "B." Salaries are based on the salary schedule in Appendix "D-2." Additional funds for educational assistants are budgeted in the Federal Projects Budget.

Change \$37,785

71200 171	Speech Pathologist.....	\$ 533,158	\$ 569,042	\$ 573,726
-----------	-------------------------	------------	------------	------------

This line accounts for system Speech Pathologists.

Change \$4,684

71200 189	Other Salaries & Wages.....	\$ 23,918	\$ 21,520	\$ 22,348
-----------	-----------------------------	-----------	-----------	-----------

This line item provides funds for staff members to work with blind, deaf, multiple handicapped children. This line item also includes funding for ESY (Extended School Year) services on an as needed basis.

Change \$828

71200 195	Substitute Teachers.....	\$ 13,847	\$ 12,000	\$ 12,000
-----------	--------------------------	-----------	-----------	-----------

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 .....	\$	175,109	\$	193,205	\$	196,429
71200 204	State Retirement.....	\$	237,164	\$	285,847	\$	291,047
71200 206	Life Insurance.....	\$	8,140	\$	7,875	\$	8,700
71200 207	Medical Insurance.....	\$	331,413	\$	359,018	\$	350,953
71200 208	Dental Insurance.....	\$	-	\$	26,159	\$	21,798
71200 212	Medicare.....	\$	41,831	\$	45,185	\$	45,939
71200 299	Vision Insurance.....	\$	28,606	\$	5,087	\$	5,135
	<b>Benefits Total</b>	\$	<b>822,262</b>	\$	<b>922,376</b>	\$	<b>920,002</b>

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 (\$2,374)

::

71200 312	Contracts W/Private Agencies.....	\$	108,799	\$	120,000	\$	120,000
-----------	-----------------------------------	----	---------	----	---------	----	---------

This line item includes services needed by special education students for day treatment at Michael Dunn Center and Camelot, and transportation costs.

Change \$0

71200 399	Other Contracted Services .....	\$	4,321	\$	15,112	\$	10,792
-----------	---------------------------------	----	-------	----	--------	----	--------

Contracted OT services, clinical assessments, copier services and transportation costs for Special Olympics are included in this line item. In FY12, \$4,320 was moved to line item #72210-499 to cover special education's share of printing and copying costs consolidated under the district copying and printing contract.

Change (\$4,320)

71200 429	Instructional Supplies & Materials .....	\$	12,429	\$	21,330	\$	21,330
-----------	--	----	--------	----	--------	----	--------

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.

Change \$0

71200 725	Special Education Equipment .....	\$	3,930	\$	11,795	\$	11,795
-----------	-----------------------------------	----	-------	----	--------	----	--------

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.

Change \$0

<b>71200</b>	<b>TOTAL FOR SPECIAL EDUCATION</b>	<b>\$</b>	<b>4,041,899</b>	<b>\$</b>	<b>4,206,828</b>	<b>\$</b>	<b>4,252,129</b>
--------------	------------------------------------	-----------	------------------	-----------	------------------	-----------	------------------

Change \$45,301

Percent 1.08%



**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	2009-10 AUDIT REPORT	2010-11 APPROVED BUDGET	2011-12 PROPOSED BUDGET
-------------	--------------	----------------------	-------------------------	-------------------------

71300 116	Teachers.....	\$ 830,005	\$ 760,185	\$ 724,111
-----------	---------------	------------	------------	------------

This budget item includes the salaries of 12.19 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 decrease represents assignment changes and corresponding account code changes.

Change (\$36,074)

71300 117	Career Ladder Program.....	\$ 12,126	\$ 15,200	\$ 12,126
-----------	----------------------------	-----------	-----------	-----------

This item includes the merit pay that is designated for Career Ladder Levels I, II and III for Technology-Career teachers.

Change (\$3,074)

71300 195	Substitute Teachers.....	\$ 11,656	\$ 12,000	\$ 12,000
-----------	--------------------------	-----------	-----------	-----------

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.....	\$ 49,540	\$ 48,818	\$ 46,391
71300 204	State Retirement.....	\$ 64,979	\$ 71,258	\$ 67,715
71300 206	Life Insurance.....	\$ 1,820	\$ 1,593	\$ 1,539
71300 207	Medical Insurance.....	\$ 107,015	\$ 97,546	\$ 76,229
71300 208	Dental Insurance.....	\$ -	\$ 5,212	\$ 3,855
71300 212	Medicare.....	\$ 11,621	\$ 11,417	\$ 10,849
71300 299	Vision Insurance.....	\$ 7,195	\$ 1,015	\$ 752
	<b>Benefits Total</b>	<b>\$ 242,169</b>	<b>\$ 236,859</b>	<b>\$ 207,331</b>

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 (\$29,528)

71300 355	Travel	\$ -	\$ -	\$ -
-----------	--------	------	------	------

This line item previously covered travel for staff and students for the Health Science Academy. This was funded with non-recurring dollars.

Change \$0

71300 429	Instructional Supplies & Materials.....	\$ 12,019	\$ 17,000	\$ 17,000
-----------	---	-----------	-----------	-----------

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	\$ -	\$ -	\$ -
-----------	-----------	------	------	------

This line item supported expenditures for equipment for the Health Science Academy.

Change \$0

71300	<b>TOTAL FOR TECHNOLOGY-CAREER</b>	<b>\$ 1,107,976</b>	<b>\$ 1,041,244</b>	<b>\$ 972,568</b>
-------	------------------------------------	---------------------	---------------------	-------------------

Change (\$68,676)

Percent -6.60%

**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	2009-10 AUDIT REPORT	2010-11 APPROVED BUDGET	2011-12 PROPOSED BUDGET
-------------	--------------	----------------------------	-------------------------------	-------------------------------

71900 599	Other Charges (Instructional Contingency) . . . . .	\$ 67,196	\$ 287,805	\$ 361,720
-----------	---	-----------	------------	------------

Past experience has clearly demonstrated the need for a contingency in an instructional program involving a multi-million dollar budget. 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. \$69,235 has been budgeted here to cover additional teacher salaries if needed. Beginning in FY09 and continuing through FY12, an additional lump sum of \$17,505 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. This item also includes \$200,000 for other potential state and local grants. In FY12, \$74,980 has been budgeted toward support of the one-time 2% bonus for staff. The bulk of the bonus funding is supported in the Employee Jobs Bill.

Change \$73,915

71900	TOTAL FOR INSTRUCTIONAL CONTINGENCY	\$ 67,196	\$ 287,805	\$ 361,720
-------	-------------------------------------	-----------	------------	------------

Change \$73,915  
Percent 25.68%

**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	2009-10 AUDIT REPORT	2010-11 APPROVED BUDGET	2011-12 PROPOSED BUDGET
-------------	--------------	----------------------	-------------------------	-------------------------

72120 131	Medical Personnel .....	\$ 238,434	\$ 240,904	\$ 246,735
-----------	-------------------------	------------	------------	------------

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 \$5,831

72120 195	Substitutes for Nurses .....	\$ 12,611	\$ 10,200	\$ 20,000
-----------	------------------------------	-----------	-----------	-----------

This line item provides for substitute nurses for school nurses on a short term basis. The increase is due to the increase of student medical needs across the district. Also the use of the substitute nurses keeps the district in compliance with FERPA confidentiality and HIPPA (Health Insurance Portability and Accountability Act).

Change \$9,800

72120 201	Social Security .....	\$ 14,464	\$ 15,568	\$ 16,538
72120 204	State Retirement .....	\$ 19,464	\$ 26,014	\$ 27,634
72120 206	Life Insurance .....	\$ 756	\$ 756	\$ 794
72120 207	Medical Insurance .....	\$ 28,024	\$ 30,000	\$ 29,300
72120 208	Dental Insurance .....	\$ -	\$ 2,448	\$ 1,989
72120 212	Medicare .....	\$ 3,383	\$ 3,641	\$ 3,868
72120 299	Vislon Insurance .....	\$ 3,938	\$ 472	\$ 391
<b>Benefits Total</b>		<b>\$ 70,029</b>	<b>\$ 78,899</b>	<b>\$ 80,513</b>

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 \$644

72120 355	Travel .....	\$ 891	\$ 900	\$ 1,100
-----------	--------------	--------	--------	----------

This item includes reimbursement for travel of School Nurses and substitute 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 \$200

72120 399	Other Contracted Services .....	\$ 4,679	\$ 1,900	\$ 4,500
-----------	---------------------------------	----------	----------	----------

This item provides funds for the administration of annual Hepatitis B vaccinations for selected employees for ORS Staff and optional flu vaccinations. Fees collected for the flu vaccinations are recorded in an offsetting revenue account #44990.

Change \$2,600

72120 499	Other Supplies & Materials .....	\$ 1,601	\$ 3,566	\$ 3,566
-----------	----------------------------------	----------	----------	----------

This item represents the purchase of clinic supplies for all schools(\$1,442). 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 (\$2,124) are provided for supplies needed by the school nurses.

Change (\$0)

<b>72120</b>	<b>TOTAL FOR HEALTH SERVICES</b>	<b>\$ 328,444</b>	<b>\$ 336,369</b>	<b>\$ 356,413</b>
--------------	----------------------------------	-------------------	-------------------	-------------------

Change \$20,044

Percent 5.96%

**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	2009-10 AUDIT REPORT	2010-11 APPROVED BUDGET	2011-12 PROPOSED BUDGET
-------------	--------------	----------------------	-------------------------	-------------------------

72130 117	Career Ladder Program .....	\$ 6,620	\$ 20,750	\$ 6,620
-----------	-----------------------------	----------	-----------	----------

This merit pay is designated for the Career Ladder Levels I, II and III guidance personnel and psychologists.  
 Change (\$14,130)

72130 123	Guidance Personnel. ....	\$ 820,651	\$ 840,217	\$ 873,065
-----------	--------------------------	------------	------------	------------

This line item includes the salaries for 14 counselor positions as listed in the staffing assignment charts in Appendix "B." A system-wide guidance position serving special education students at Oak Ridge High School and Alternative Program is included in this line item.  
 Change \$32,848

72130 127	Career Ladder Extended Contract Program .....	\$ 5,000	\$ 3,000	\$ 3,000
-----------	---	----------	----------	----------

This item supports the salaries for additional service provided by Career Ladder Level III counselors. State funding is unknown at this time.  
 Change \$0

72130 189	Other Salaries & Wages. ....	\$ 125,292	\$ 94,785	\$ 86,052
-----------	------------------------------	------------	-----------	-----------

This item includes the salary for a 1.0 FTE Athletic Trainer and a 1.0 FTE wellness coordinator position. For FY12, it is unknown at this time if the State Department will continue funding of the Coordinated School Health Grant.  
 Change (\$8,733)

72130 201	Social Security .....	\$ 56,361	\$ 59,443	\$ 60,062
72130 204	State Retirement. ....	\$ 75,964	\$ 86,767	\$ 87,671
72130 206	Life Insurance. ....	\$ 2,142	\$ 2,192	\$ 2,117
72130 207	Medical Insurance .....	\$ 112,005	\$ 118,479	\$ 103,670
72130 208	Dental Insurance. ....	\$ -	\$ 5,963	\$ 5,304
72130 212	Medicare. ....	\$ 13,181	\$ 13,902	\$ 14,047
72130 299	Vision Insurance. ....	\$ 7,967	\$ 1,246	\$ 1,328
<b>Benefits Total</b>		<b>\$ 267,620</b>	<b>\$ 287,992</b>	<b>\$ 274,198</b>

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 (\$13,794)

72130 322	Evaluation & Testing. ....	\$ 40,923	\$ 37,500	\$ 37,500
-----------	----------------------------	-----------	-----------	-----------

This item includes the cost of all testing materials and the cost of processing tests.  
 Change \$0

72130 355	Travel.....	\$	2,402	\$	1,359	\$	1,359
-----------	-------------	----	-------	----	-------	----	-------

This item includes funds to cover costs associated with student and staff travel in the Coordinated School Health Program.

Change \$0

72130 429	Materials and Supplies.....	\$	1,572	\$	1,000	\$	1,000
-----------	-----------------------------	----	-------	----	-------	----	-------

This item provides materials and supplies for the the Coordinated School Health Program.

Change \$0

72130 499	Other Supplies & Materials.....	\$	10,081	\$	10,288	\$	10,288
-----------	---------------------------------	----	--------	----	--------	----	--------

This item includes costs associated with the Reading Is Fundamental Program ; the ORHS Honors Program, graduation exercises, diplomas and postage for mailing high school report cards twice each year.

Change \$0

72130 599	Other Charges .....	\$	73,139	\$	28,000	\$	28,000
-----------	---------------------	----	--------	----	--------	----	--------

This line item includes (\$24,000) which covers costs associated with implementing the Oak Ridge Board of Education Policy, Section III-25, 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 \$0

72130	TOTAL FOR OTHER STUDENT SUPPORT	\$	1,353,302	\$	1,324,891	\$	1,321,082
-------	---------------------------------	----	-----------	----	-----------	----	-----------

Change (\$3,809)

Percent -0.29%

## 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	2009-10 AUDIT REPORT	2010-11 APPROVED BUDGET	2011-12 PROPOSED BUDGET
-------------	--------------	----------------------------	-------------------------------	-------------------------------

72210 105	Supervisor/Director .....	\$ 203,860	\$ 203,861	\$ 207,123
-----------	---------------------------	------------	------------	------------

This item includes the salaries of the Assistant Superintendent of Schools and the Director of Pupil Services. The salary ranges for these positions are based on salary schedules as listed in Appendix "C-11."

Change \$3,261

72210 117	Career Ladder Program .....	\$ 11,570	\$ 9,100	\$ 11,570
-----------	-----------------------------	-----------	----------	-----------

This item is designated for the salaries for Career Ladder Level I, II and III supervisory personnel and coordinators.

Change \$2,470

72210 127	Career Ladder Extended Contract Program .....	\$ 8,000	\$ 8,000	\$ 8,000
-----------	---	----------	----------	----------

This line includes the career ladder development supplement for the Director of Pupil Services and Supervisor of Staff Development. State funding is unknown at this time.

Change \$0

72210 129	Librarian(s) .....	\$ 431,056	\$ 435,601	\$ 450,740
-----------	--------------------	------------	------------	------------

This line item includes the salaries of 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 \$15,139

72210 138	Curriculum & Technology Integration Facilitators	\$ 149,724	\$ 153,400	\$ 158,521
-----------	--	------------	------------	------------

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. Salaries for these positions are based on the salary schedule found in Appendix "C-17."

Change \$5,121

72210 161	Secretary(s) .....	\$ 106,668	\$ 107,214	\$ 109,478
-----------	--------------------	------------	------------	------------

This item includes salaries of the secretaries to the Assistant Superintendent of Schools, the Director of Pupil Services, and the Teacher Center. The clerical salaries reflect the classification and salary schedule found in Appendix "D-1."

Change \$2,264

72210 189	Other Salaries & Wages .....	\$ 230,234	\$ 225,944	\$ 226,296
-----------	------------------------------	------------	------------	------------

This item includes the salaries for 3.0 FTE Coordinators and 1.0 FTE Supervisor of Staff Development and the Teacher Center. Salaries are based on salary schedules found in Appendix "C-2" and "C-11" respectively.

Change \$352

<b>72210 196</b>	<b>In-Service Training/Curriculum Development . . . . .</b>	<b>\$ 60,385</b>	<b>\$ 75,000</b>	<b>\$ 75,000</b>
------------------	---	------------------	------------------	------------------

This category includes salaries for curriculum and staff development projects which are vital to the maintenance and improvement of our educational programs. In FY11, the base of \$83,000 was reduced to \$75,000 and the Writing Workshop eliminated.

		FY'11 Budget	FY'12 Proposed
Glenwood	\$	3,000	\$ 3,000
Linden	\$	3,000	\$ 3,000
Willow Brook	\$	3,000	\$ 3,000
Woodland	\$	3,000	\$ 3,000
Jefferson	\$	6,000	\$ 6,000
Robertsville	\$	6,000	\$ 6,000
Oak Ridge High	\$	9,000	\$ 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	\$	24,000	\$ 24,000
	<b>Total</b>	<b>\$ 75,000</b>	<b>\$ 75,000</b>

Change \$0

<b>72210 201</b>	<b>Social Security . . . . .</b>	<b>\$ 69,866</b>	<b>\$ 75,548</b>	<b>\$ 77,297</b>
<b>72210 204</b>	<b>State Retirement . . . . .</b>	<b>\$ 93,883</b>	<b>\$ 111,644</b>	<b>\$ 114,263</b>
<b>72210 206</b>	<b>Life Insurance . . . . .</b>	<b>\$ 2,218</b>	<b>\$ 2,344</b>	<b>\$ 2,461</b>
<b>72210 207</b>	<b>Medical Insurance . . . . .</b>	<b>\$ 118,579</b>	<b>\$ 127,000</b>	<b>\$ 135,176</b>
<b>72210 208</b>	<b>Dental Insurance . . . . .</b>	<b>\$ -</b>	<b>\$ 6,845</b>	<b>\$ 6,330</b>
<b>72210 212</b>	<b>Medicare . . . . .</b>	<b>\$ 16,340</b>	<b>\$ 17,637</b>	<b>\$ 18,078</b>
<b>72210 299</b>	<b>Vision Insurance . . . . .</b>	<b>\$ 8,921</b>	<b>\$ 1,332</b>	<b>\$ 1,492</b>
	<b>Benefits Total</b>	<b>\$ 309,806</b>	<b>\$ 342,350</b>	<b>\$ 355,097</b>

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 \$12,746

<b>72210 308</b>	<b>Consultants . . . . .</b>	<b>\$ 8,252</b>	<b>\$ 5,264</b>	<b>\$ 19,844</b>
------------------	------------------------------	-----------------	-----------------	------------------

This category includes funds to pay consultants to assist the professional staff, primarily in the areas of curriculum improvement.

Change \$14,580

<b>72210 355</b>	<b>Travel . . . . .</b>	<b>\$ 35,160</b>	<b>\$ 40,340</b>	<b>\$ 40,340</b>
------------------	-------------------------	------------------	------------------	------------------

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 are also included in this line item. The funding includes a mileage reimbursement equal to the current IRS business mileage rate.

Change \$0

<b>72210 429</b>	<b>Curriculum Materials . . . . .</b>	<b>\$ 58,567</b>	<b>\$ 182,504</b>	<b>\$ 182,504</b>
------------------	---------------------------------------	------------------	-------------------	-------------------

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. In FY11, \$120,000 was added to this line item for expenses previously funded with student fees.

Change \$0

<b>72210 432</b>	<b>Library Books and Related Media Materials .....</b>	<b>\$</b>	<b>61,237</b>	<b>\$</b>	<b>63,080</b>	<b>\$</b>	<b>66,173</b>
------------------	--	-----------	---------------	-----------	---------------	-----------	---------------

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'11		FY'12	
	Elementary	\$	13.23	\$	13.23
	Middle School	\$	14.03	\$	14.03
	High School	\$	14.43	\$	14.43
<b>Change</b>			<b>\$3,093</b>		

<b>72210 437</b>	<b>Periodicals.....</b>	<b>\$</b>	<b>8,706</b>	<b>\$</b>	<b>10,293</b>	<b>\$</b>	<b>10,779</b>
------------------	-------------------------	-----------	--------------	-----------	---------------	-----------	---------------

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'11		FY'12	
	Elementary	\$	1.71	\$	1.71
	Middle School	\$	1.99	\$	1.99
	High School	\$	3.19	\$	3.19
<b>Change</b>			<b>\$486</b>		

<b>72210 499</b>	<b>Other Supplies &amp; Materials .....</b>	<b>\$</b>	<b>150,847</b>	<b>\$</b>	<b>140,609</b>	<b>\$</b>	<b>244,120</b>
------------------	---	-----------	----------------	-----------	----------------	-----------	----------------

This item includes funds for special equipment and supplies such as paper, report cards and special forms required by Pupil Services (\$7,830), copy machine expense allocations for all schools (\$222,099) and (\$6,191) to cover the cost of audio-visual supplies, (i.e. projector light bulbs). Funding for the District Discipline Handbook is included in this line item (\$7,000). The increase represents updating the budgeted figure to reflect actual copy and printing expenses district-wide and an additional (\$1,000) for increasing costs for the production of the Discipline Handbook.

Change \$103,511

<b>72210 599</b>	<b>Other Charges .....</b>	<b>\$</b>	<b>17,462</b>	<b>\$</b>	<b>25,258</b>	<b>\$</b>	<b>19,183</b>
------------------	----------------------------	-----------	---------------	-----------	---------------	-----------	---------------

This line item includes operational expenses of the Teacher Center including, funds for supplies and other materials such as Ellison Dies, Laminating, Poster Printer, and binding materials. It also includes a budget for copy machine expenses and costs for memberships in organizations that provide information or other support to the instructional efforts of our school system. Some examples are the Southern Association of Colleges and Schools, the National Association of College Admission Counseling, and The College Board. In FY11, copying and printing funds were moved to account # 72210-499 to consolidate expenses under the district contract.

Change (\$6,076)

<b>72210</b>	<b>TOTAL FOR INSTRUCTIONAL SUPPORT</b>	<b>\$</b>	<b>1,851,534</b>	<b>\$</b>	<b>2,027,820</b>	<b>\$</b>	<b>2,184,767</b>
--------------	--	-----------	------------------	-----------	------------------	-----------	------------------

Change \$156,947

Percent 7.74%



## 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	2009-10 AUDIT REPORT	2010-11 APPROVED BUDGET	2011-12 PROPOSED BUDGET
-------------	--------------	----------------------------	-------------------------------	-------------------------------

72220 105	Director .....	\$ 92,585	\$ 92,585	\$ 94,066
-----------	----------------	-----------	-----------	-----------

This item includes the salary of the Director of Special Education. The salary range for this position is based upon the salary schedule listed in Appendix "C-11."

Change \$1,481

72220 117	Career Ladder Program .....	\$ 8,750	\$ 7,500	\$ 8,750
-----------	-----------------------------	----------	----------	----------

This item is designated for Career Ladder Level I, II and III personnel in the Office of Special Education.

Change \$1,250

72220 124	Psychological Personnel .....	\$ 286,323	\$ 286,326	\$ 290,904
-----------	-------------------------------	------------	------------	------------

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 \$4,578

72220 161	Secretary(s) .....	\$ 52,036	\$ 52,984	\$ 54,796
-----------	--------------------	-----------	-----------	-----------

This item includes 1.0 FTE of the special education secretary and a .75 FTE file clerk position. The clerical salary reflects the classification and salary schedule found in Appendix "D-1."

Change \$1,812

72220 201	Social Security .....	\$ 26,492	\$ 27,242	\$ 27,808
72220 204	State Retirement .....	\$ 32,946	\$ 40,459	\$ 41,309
72220 206	Life Insurance .....	\$ 756	\$ 756	\$ 794
72220 207	Medical Insurance .....	\$ 25,855	\$ 30,000	\$ 32,805
72220 208	Dental Insurance .....	\$ -	\$ 2,472	\$ 1,989
72220 212	Medicare .....	\$ 6,196	\$ 6,371	\$ 6,503
72220 299	Vision Insurance .....	\$ 3,752	\$ 481	\$ 469
<b>Benefits Total</b>		<b>\$ 95,997</b>	<b>\$ 107,782</b>	<b>\$ 111,677</b>

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 \$3,895

72220 308	Consultants .....	\$ 1,000	\$ 1,000	\$ -
-----------	-------------------	----------	----------	------

This item provided funds for consultants for special education workshops and conferences. Funds were also included to provide specialized consultants to assist teachers with the development of individualized programs for students with multiple disabilities. Funds were transferred to #72220-355 to help offset increased Special Education travel expenses.

Change (\$1,000)

<b>72220 355</b>	<b>Travel. ....</b>	<b>\$</b>	<b>4,411</b>	<b>\$</b>	<b>8,000</b>	<b>\$</b>	<b>11,000</b>
------------------	---------------------	-----------	--------------	-----------	--------------	-----------	---------------

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. This line item is being increased by \$3,000 through re-allocation of existing funds to help offset increased Special Education travel expenses.

Change      \$3,000

<b>72220 499</b>	<b>Other Supplies &amp; Materials. ....</b>	<b>\$</b>	<b>70</b>	<b>\$</b>	<b>1,500</b>	<b>\$</b>	<b>500</b>
------------------	---	-----------	-----------	-----------	--------------	-----------	------------

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. Funds are being transferred to #72220-355 to help offset increased Special Education travel expenses.

Change      (\$1,000)

<b>72220 599</b>	<b>Other Charges. ....</b>	<b>\$</b>	<b>1,970</b>	<b>\$</b>	<b>2,000</b>	<b>\$</b>	<b>1,000</b>
------------------	----------------------------	-----------	--------------	-----------	--------------	-----------	--------------

This item provides for the cost of correspondence, reports, individualized education programs, and special education forms for the special education department. Funds are being transferred to #72220-355 to help offset increased Special Education travel expenses.

Change      (\$1,000)

<b>72220</b>	<b>TOTAL FOR SPECIAL EDUCATION SUPPORT</b>	<b>\$</b>	<b>543,143</b>	<b>\$</b>	<b>559,677</b>	<b>\$</b>	<b>572,694</b>
--------------	--	-----------	----------------	-----------	----------------	-----------	----------------

Change      \$13,017

Percent      2.33%

## 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	2009-10 AUDIT REPORT	2010-11 APPROVED BUDGET	2011-12 PROPOSED BUDGET
-------------	--------------	----------------------	-------------------------	-------------------------

72230 105	Supervisor/Director .....	\$ 87,703	\$ 87,703	\$ 89,098
-----------	---------------------------	-----------	-----------	-----------

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 \$1,395

72230 117	Career Ladder Program .....	\$ 3,000	\$ 3,000	\$ 3,000
-----------	-----------------------------	----------	----------	----------

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) .....	\$ 31,665	\$ 31,799	\$ 32,443
-----------	--------------------	-----------	-----------	-----------

This item includes a 1.0 FTE secretarial position for the Technology-Career Program.

Change \$644

72230 201	Social Security .....	\$ 7,413	\$ 7,595	\$ 7,722
72230 204	State Retirement .....	\$ 10,339	\$ 11,503	\$ 11,696
72230 206	Life Insurance .....	\$ 252	\$ 252	\$ 265
72230 207	Medical Insurance .....	\$ 4,792	\$ 5,100	\$ 5,129
72230 208	Dental Insurance .....	\$ -	\$ 824	\$ 663
72230 212	Medicare .....	\$ 1,734	\$ 1,776	\$ 1,806
72230 299	Vision Insurance .....	\$ 1,600	\$ 160	\$ 156
Benefits Total		\$ 26,130	\$ 27,210	\$ 27,436

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 \$226

72230 355	Travel .....	\$ 2,597	\$ 3,000	\$ 3,000
-----------	--------------	----------	----------	----------

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
-----------	------------------------	------	----------	----------

This line item includes supplies and materials provided through the Tech-Prep Grant.

Change \$0

72230 499	Other Supplies & Materials .....	\$ 2,378	\$ 4,527	\$ 4,527
-----------	----------------------------------	----------	----------	----------

This line item is for supplies and materials used in general support of the Technology-Career Program.

Change \$0

72230 599	Other Charges .....	\$	6,578	\$	6,830	\$	6,830
-----------	---------------------	----	-------	----	-------	----	-------

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	\$	160,052	\$	165,069	\$	167,335
-------	---------------------------------	----	---------	----	---------	----	---------

Change \$2,266

Percent 1.37%

**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	2009-10 AUDIT REPORT	2010-11 APPROVED BUDGET	2011-12 PROPOSED BUDGET
-------------	--------------	----------------------------	-------------------------------	-------------------------------

72310 189	Other Salaries & Wages.....	\$ 9,360	\$ 10,200	\$ 10,200
-----------	-----------------------------	----------	-----------	-----------

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 .....	\$ 14	\$ -	\$ -
72310 213	Retiree Medical Insurance .....	\$ 58,365	\$ 60,000	\$ 65,000
72310 210	Unemployment Compensation .....	\$ 52,673	\$ 200,000	\$ 150,000
72310 212	Medicare .....	\$ 1	\$ -	\$ -
<b>Benefits Total</b>		<b>\$ 111,054</b>	<b>\$ 260,000</b>	<b>\$ 215,000</b>

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 (\$45,000)

72310 305	Audit Services.....	\$ 63,342	\$ 50,500	\$ 42,200
-----------	---------------------	-----------	-----------	-----------

An annual audit of all of Oak Ridge Schools' financial records is required by law. The cost of FY'11 audit was approved by the Board of Education at the March 2011 Board Meeting.

Change (\$8,300)

72310 320	Dues & Memberships.....	\$ 14,762	\$ 14,200	\$ 15,200
-----------	-------------------------	-----------	-----------	-----------

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 \$1,000

72310 331	Legal Services.....	\$ 75,225	\$ 100,000	\$ 100,000
-----------	---------------------	-----------	------------	------------

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 \$0

72310 355	Travel.....	\$ 7,344	\$ 12,000	\$ 12,000
-----------	-------------	----------	-----------	-----------

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. The rate is equal to the current IRS business mileage rate.

Change \$0

<b>72310 399</b>	<b>Other Contracted Services.....</b>	<b>\$</b>	<b>16,326</b>	<b>\$</b>	<b>16,200</b>	<b>\$</b>	<b>16,408</b>
------------------	---------------------------------------	-----------	---------------	-----------	---------------	-----------	---------------

This line item is used to provide for the services of clerk to the Board of Education.

Change \$208

<b>72310 506</b>	<b>Liability Insurance.....</b>	<b>\$</b>	<b>34,511</b>	<b>\$</b>	<b>35,237</b>	<b>\$</b>	<b>36,689</b>
------------------	---------------------------------	-----------	---------------	-----------	---------------	-----------	---------------

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'12 is based upon actual premiums for FY11.

Change \$1,463

<b>72310 508</b>	<b>Premium on Corporate Surety Bonds.....</b>	<b>\$</b>	<b>5,258</b>	<b>\$</b>	<b>5,503</b>	<b>\$</b>	<b>5,778</b>
------------------	---	-----------	--------------	-----------	--------------	-----------	--------------

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 \$276

<b>72310 510</b>	<b>Trustee Commission.....</b>	<b>\$</b>	<b>219,126</b>	<b>\$</b>	<b>220,000</b>	<b>\$</b>	<b>225,000</b>
------------------	--------------------------------	-----------	----------------	-----------	----------------	-----------	----------------

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

<b>72310 513</b>	<b>Worker's Compensation Insurance.....</b>	<b>\$</b>	<b>186,012</b>	<b>\$</b>	<b>200,517</b>	<b>\$</b>	<b>226,017</b>
------------------	---	-----------	----------------	-----------	----------------	-----------	----------------

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 budgeted for post-offer physicals. Employee groups included are special education TA's, Custodial and Maintenance. Beginning in FY'05, Tennessee Risk Management Trust became the carrier. In FY12 the employee post-offer physical allocation was increased by \$3,000 to reflect actual costs.

Change \$26,500  
12.72%

<b>72310</b>	<b>TOTAL FOR BOARD OF EDUCATION</b>	<b>\$</b>	<b>732,309</b>	<b>\$</b>	<b>924,356</b>	<b>\$</b>	<b>904,492</b>
--------------	-------------------------------------	-----------	----------------	-----------	----------------	-----------	----------------

Change (\$19,864)  
Percent -2.15%

**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	2009-10 AUDIT REPORT	2010-11 APPROVED BUDGET	2011-12 PROPOSED BUDGET
72320 101	Superintendent .....	\$ 133,869	\$ 133,666	\$ 136,008

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 is prescribed in the City Charter and by the Board of Education.

Change \$2,142

72320 161	Secretary(s) .....	\$ 40,912	\$ 40,912	\$ 41,667
-----------	--------------------	-----------	-----------	-----------

This item includes the salary of the secretary to the Superintendent. The salary is based on the secretarial/clerical schedule which is found in Appendix "D-1."

Change \$655

72320 169	Other Salaries & Wages .....	\$ 3,370	\$ 3,000	\$ 3,000
-----------	------------------------------	----------	----------	----------

This line item supplies funding for a tax sheltered annuity for the Superintendent of Schools, as per contract and in conjunction with state law.

Change \$0

72320 201	Social Security .....	\$ 9,134	\$ 11,022	\$ 11,196
72320 204	State Retirement .....	\$ 20,098	\$ 16,625	\$ 16,887
72320 206	Life Insurance .....	\$ 252	\$ 252	\$ 265
72320 207	Medical Insurance .....	\$ 13,418	\$ 14,200	\$ 13,370
72320 208	Dental Insurance .....	\$ -	\$ 824	\$ 663
72320 212	Medicare .....	\$ 2,604	\$ 2,678	\$ 2,618
72320 299	Vision Insurance .....	\$ 1,625	\$ 160	\$ 166
<b>Benefits Total</b>		<b>\$ 47,030</b>	<b>\$ 45,661</b>	<b>\$ 45,164</b>

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 (\$507)

72320 320	Dues & Memberships .....	\$ 2,868	\$ 4,000	\$ 4,000
-----------	--------------------------	----------	----------	----------

This item pays for membership costs of organizations for the Superintendent.

Change \$0

72320 348	Postal Charges .....	\$ 9,298	\$ 16,950	\$ 16,950
-----------	----------------------	----------	-----------	-----------

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 .....	\$ 5,821	\$ 7,000	\$ 7,000
-----------	--------------	----------	----------	----------

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 436	Office Supplies .....	\$	2,860	\$	6,200	\$	5,200
-----------	-----------------------	----	-------	----	-------	----	-------

This item includes the general office and related supplies for the Office of the Superintendent and Assistant Superintendent. In FY12, the decrease represents an allocation for copying and printing expenses that has been moved to account #72210-499 for consolidation into the district copier and printing contract.

Change (\$1,000)

72320 699	Other Charges .....	\$	3,237	\$	4,500	\$	6,000
-----------	---------------------	----	-------	----	-------	----	-------

This line item provides funds for special projects participation such as American Education Week, Leadership Oak Ridge, Systemwide Breakfast, etc.

Change \$1,500

72320 701	Administration Equipment .....	\$	936	\$	2,500	\$	2,500
-----------	--------------------------------	----	-----	----	-------	----	-------

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	\$	250,200	\$	263,589	\$	266,379
-------	--	----	---------	----	---------	----	---------

Change \$2,790

Percent 1.06%



**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	2009-10 AUDIT REPORT	2010-11 APPROVED BUDGET	2011-12 PROPOSED BUDGET
-------------	--------------	----------------------	-------------------------	-------------------------

72410 139	Assistant Principal(s).....	\$ 655,548	\$ 659,843	\$ 681,499
-----------	-----------------------------	------------	------------	------------

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 \$21,656

72410 104	Principal(s).....	\$ 592,967	\$ 600,822	\$ 623,576
-----------	-------------------	------------	------------	------------

This line item includes the salaries of principals at the high school, two middle schools, and the four elementary schools. (7.0 FTE). The salary schedules are indexed for each position based on training and experience as shown in Appendix "C-6" "C-8" and "C-10."  
Change \$22,754

72410 117	Career Ladder Program.....	\$ 14,045	\$ 28,570	\$ 14,045
-----------	----------------------------	-----------	-----------	-----------

This item contains merit pay designated for Career Ladder Level I, II and III personnel in the school principal and vice-principal assignments.  
Change (\$14,525)

72410 127	Career Ladder Extended Contract.....	\$ 10,000	\$ 12,000	\$ 12,000
-----------	--------------------------------------	-----------	-----------	-----------

This item contains the career ladder supplement for the school administrators who qualify through this state funded program.  
Change \$0

72410 119	Bookkeepers.....	\$ 127,471	\$ 129,209	\$ 132,921
-----------	------------------	------------	------------	------------

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 \$3,712

72410 161	Secretary(s).....	\$ 560,996	\$ 580,753	\$ 584,229
-----------	-------------------	------------	------------	------------

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 \$3,476

72410 162	Clerical Personnel.....	\$ 64,111	\$ 63,941	\$ 65,445
-----------	-------------------------	-----------	-----------	-----------

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 \$1,504

72410 201	Social Security .....	\$	120,932	\$	128,659	\$	131,050
72410 204	State Retirement .....	\$	178,584	\$	197,938	\$	201,543
72410 206	Life Insurance .....	\$	4,851	\$	4,851	\$	5,192
72410 207	Medical Insurance .....	\$	190,230	\$	202,000	\$	213,310
72410 208	Dental Insurance .....	\$	-	\$	15,865	\$	13,009
72410 212	Medicare .....	\$	28,283	\$	30,090	\$	30,649
72410 299	Vision Insurance .....	\$	17,169	\$	3,087	\$	3,065
	<b>Benefits Total</b>	<b>\$</b>	<b>540,050</b>	<b>\$</b>	<b>582,490</b>	<b>\$</b>	<b>597,818</b>

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 \$15,328

72410 307	Communication .....	\$	45,222	\$	64,000	\$	-
-----------	---------------------	----	--------	----	--------	----	---

This line item previously covered the cost of telephone services for the schools. The budget was eliminated in FY12 and use of funds will go toward a lease purchase of teacher computer replacements under the Debt Service Function on page 74.

Change (\$64,000)

72410 355	Travel .....	\$	5,038	\$	15,000	\$	15,000
-----------	--------------	----	-------	----	--------	----	--------

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 .....	\$	23,532	\$	32,989	\$	34,608
-----------	----------------------------------	----	--------	----	--------	----	--------

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. A slight increase is reflected after application of FY'11 per pupil rates (which does not include an increase) against the projected enrollment figures for FY'11.

Change \$1,617

72410 701	Administration Equipment .....	\$	4,497	\$	10,000	\$	10,000
-----------	--------------------------------	----	-------	----	--------	----	--------

This line item provides funds to purchase administrative equipment at the schools for use in instruction and in managing and operating the various schools.

Change \$0

<b>72410</b>	<b>TOTAL FOR OFFICE OF PRINCIPAL</b>	<b>\$</b>	<b>2,643,477</b>	<b>\$</b>	<b>2,779,617</b>	<b>\$</b>	<b>2,771,140</b>
--------------	--------------------------------------	-----------	------------------	-----------	------------------	-----------	------------------

Change (\$8,477)

Percent -0.30%

## 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	2009-10 AUDIT REPORT	2010-11 APPROVED BUDGET	2011-12 PROPOSED BUDGET
-------------	--------------	----------------------------	-------------------------------	-------------------------------

72510 105	Director and Supervisor .....	\$ 167,916	\$ 167,916	\$ 170,602
-----------	-------------------------------	------------	------------	------------

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. It also supports the 1.0 FTE position of Supervisor of Business Services who reports to the Director of Business and Support Services.

Change \$2,687

72510 119	Accountants .....	\$ 43,645	\$ 70,923	\$ 72,058
-----------	-------------------	-----------	-----------	-----------

This item includes the salary of 1.625 FTE accountants.

Change \$1,135

72510 122	Purchasing Personnel .....	\$ 36,631	\$ 34,873	\$ 35,431
-----------	----------------------------	-----------	-----------	-----------

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."

Change \$558

72610 161	Secretary(s) .....	\$ 36,826	\$ 36,826	\$ 37,415
-----------	--------------------	-----------	-----------	-----------

This item includes one secretary. The salary is based on the schedule found in Appendix "D-1."

Change \$589

72510 162	Clerical Personnel .....	\$ 93,181	\$ 91,088	\$ 92,545
-----------	--------------------------	-----------	-----------	-----------

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 \$1,457

72510 189	Other Salaries & Wages .....	\$ 51,063	\$ 55,062	\$ 48,187
-----------	------------------------------	-----------	-----------	-----------

This item includes the receiving/mail/fixd 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 (\$6,875)

72510 201	Social Security .....	\$ 25,603	\$ 28,934	\$ 28,906
72510 204	State Retirement .....	\$ 44,705	\$ 47,992	\$ 47,945
72510 206	Life Insurance .....	\$ 1,071	\$ 1,071	\$ 1,125
72510 207	Medical Insurance .....	\$ 47,574	\$ 52,000	\$ 55,902
72510 208	Dental Insurance .....	\$ -	\$ 3,503	\$ 2,818
72510 212	Medicare .....	\$ 5,988	\$ 6,767	\$ 8,760
72510 299	Viston Insurance .....	\$ 6,012	\$ 681	\$ 664
Benefits Total		\$ 130,952	\$ 140,949	\$ 144,120

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 \$3,172

<b>72510 317</b>	<b>Data Processing Services.....</b>	<b>\$</b>	<b>26,506</b>	<b>\$</b>	<b>40,000</b>	<b>\$</b>	<b>47,000</b>
------------------	--------------------------------------	-----------	---------------	-----------	---------------	-----------	---------------

This line item includes annual software costs and related software support of \$33,000, and staffing training module instruction, and additional help-desk support costs of \$7,000, for not only the Business Office related activities and Skyward costs, but also that of all District users. These District users include all School Bookkeepers, Department Secretaries, and others that need financial reporting capabilities outside of the Business and Human Resource Office. In FY12, \$7000 has been included to purchase a module for tracking employee benefits.

Change \$7,000

<b>72510 365</b>	<b>Travel.....</b>	<b>\$</b>	<b>3,905</b>	<b>\$</b>	<b>8,500</b>	<b>\$</b>	<b>9,500</b>
------------------	--------------------	-----------	--------------	-----------	--------------	-----------	--------------

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. The increase supports two memberships to GFOA , one additional to ASBO International and general increases for the cost of travel. Reimbursement will be equal to the current IRS mileage rate.

Change \$1,000

<b>72510 399</b>	<b>Other Contracted Services.....</b>	<b>\$</b>	<b>5,178</b>	<b>\$</b>	<b>2,000</b>	<b>\$</b>	<b>3,000</b>
------------------	---------------------------------------	-----------	--------------	-----------	--------------	-----------	--------------

This item includes the cost of printing W2's and 1099's.

Change \$1,000

<b>72510 436</b>	<b>Other Supplies &amp; Materials.....</b>	<b>\$</b>	<b>8,485</b>	<b>\$</b>	<b>12,000</b>	<b>\$</b>	<b>8,078</b>
------------------	--	-----------	--------------	-----------	---------------	-----------	--------------

This item includes the general office and related supplies for business support services.

Change (\$3,922)

<b>72510 599</b>	<b>Other Charges.....</b>	<b>\$</b>	<b>1,398</b>	<b>\$</b>	<b>1,500</b>	<b>\$</b>	<b>1,500</b>
------------------	---------------------------	-----------	--------------	-----------	--------------	-----------	--------------

This line item includes expenses associated with the production of the annual budget document.

Change \$0

<b>72510 701</b>	<b>Administration Equipment.....</b>	<b>\$</b>	<b>1,230</b>	<b>\$</b>	<b>7,500</b>	<b>\$</b>	<b>9,000</b>
------------------	--------------------------------------	-----------	--------------	-----------	--------------	-----------	--------------

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 \$1,500

<b>72500</b>	<b>TOTAL FISCAL EXPENDITURES</b>	<b>\$</b>	<b>606,915</b>	<b>\$</b>	<b>669,136</b>	<b>\$</b>	<b>678,437</b>
--------------	----------------------------------	-----------	----------------	-----------	----------------	-----------	----------------

Change \$9,301

Percent 1.39%

## HUMAN RESOURCES (72520)

*These budget area includes human resources and personnel support services.*

ACCOUNT NO.	EXPENDITURES	2009-10 AUDIT REPORT	2010-11 APPROVED BUDGET	2011-12 PROPOSED BUDGET
-------------	--------------	----------------------------	-------------------------------	-------------------------------

72520 105	Director/Supervisor .....	\$ 96,870	\$ 96,870	\$ 98,920
-----------	---------------------------	-----------	-----------	-----------

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 \$2,050

72520 161	Secretary(s) .....	\$ 37,685	\$ 36,826	\$ 37,415
-----------	--------------------	-----------	-----------	-----------

This line items accounts for one Human Resources secretary.

Change \$589

72520 162	Clerical Personnel .....	\$ 18,060	\$ 18,436	\$ 18,715
-----------	--------------------------	-----------	-----------	-----------

This item includes a .5 FTE clerical position for Human Resources.

Change \$279

72520 189	Other Salaries & Wages .....	\$ 6,000	\$ 6,000	\$ 8,000
-----------	------------------------------	----------	----------	----------

This item includes a local career ladder development supplement for the Director of Human Resources and substitute expenses for clerical staff.

Change \$2,000

72520 201	Social Security .....	\$ 9,769	\$ 9,742	\$ 10,047
72520 204	State Retirement .....	\$ 16,483	\$ 16,281	\$ 16,791
72520 206	Life Insurance .....	\$ 252	\$ 252	\$ 265
72520 207	Medical Insurance .....	\$ 4,391	\$ 4,700	\$ 5,129
72520 208	Dental Insurance .....	\$ -	\$ 816	\$ 663
72520 212	Medicare .....	\$ 2,285	\$ 2,278	\$ 2,349
72520 299	Vision Insurance .....	\$ 668	\$ 157	\$ 156
	<b>Benefits Total</b>	<b>\$ 33,838</b>	<b>\$ 34,227</b>	<b>\$ 35,400</b>

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 \$1,173

72520 302	Advertising .....	\$ 4,674	\$ 20,000	\$ 18,500
-----------	-------------------	----------	-----------	-----------

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 (\$1,500)

72520 317	Data Processing Services .....	\$ 8,500	\$ 8,500	\$ 8,500
-----------	--------------------------------	----------	----------	----------

This item includes annual support fees for Search-Soft On-line application software (\$6,500) and Sub-Hub training (\$2,000).

Change \$0

<b>72520 355</b>	<b>Travel . . . . .</b>	<b>\$</b>	<b>2,911</b>	<b>\$</b>	<b>1,500</b>	<b>\$</b>	<b>1,500</b>
------------------	-------------------------	-----------	--------------	-----------	--------------	-----------	--------------

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

<b>72520 399</b>	<b>Other Contracted Services . . . . .</b>	<b>\$</b>	<b>8,200</b>	<b>\$</b>	<b>12,000</b>	<b>\$</b>	<b>12,000</b>
------------------	--	-----------	--------------	-----------	---------------	-----------	---------------

This line item includes costs for state mandated TBI employment screening for all new employees. No increase reflects recent experience.

Change \$0

<b>72520 435</b>	<b>Office Supplies . . . . .</b>	<b>\$</b>	<b>4,125</b>	<b>\$</b>	<b>5,000</b>	<b>\$</b>	<b>6,000</b>
------------------	----------------------------------	-----------	--------------	-----------	--------------	-----------	--------------

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

<b>72520 599</b>	<b>Other Charges . . . . .</b>	<b>\$</b>	<b>1,116</b>	<b>\$</b>	<b>1,500</b>	<b>\$</b>	<b>1,500</b>
------------------	--------------------------------	-----------	--------------	-----------	--------------	-----------	--------------

Funds in this line item pay for materials needed and expenses for our recruitment program and retiree gifts.

Change \$0

<b>72520 701</b>	<b>Administrative Technology/Equipment . . . . .</b>	<b>\$</b>	<b>1,738</b>	<b>\$</b>	<b>1,500</b>	<b>\$</b>	<b>1,500</b>
------------------	--	-----------	--------------	-----------	--------------	-----------	--------------

This item includes a base (\$1,500) for technology, equipment and furniture for Human Resources.

Change \$0

<b>72520 TOTAL HUMAN RESOURCES</b>		<b>\$</b>	<b>223,637</b>	<b>\$</b>	<b>242,359</b>	<b>\$</b>	<b>246,950</b>
------------------------------------	--	-----------	----------------	-----------	----------------	-----------	----------------

Change \$4,591  
Percent 1.89%

## 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	2009-10 AUDIT REPORT	2010-11 APPROVED BUDGET	2011-12 PROPOSED BUDGET
-------------	--------------	----------------------	-------------------------	-------------------------

72610 105	Supervisor .....	\$ 71,082	\$ 71,091	\$ 77,530
-----------	------------------	-----------	-----------	-----------

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. The Supervisor of M&O reports to the Director of Business and Support Services.

Change \$6,439

72610 161	Secretary .....	\$ -	\$ -	\$ 33,444
-----------	-----------------	------	------	-----------

This item includes the salary for the secretary of the Operations Department that was previously listed as a .5 clerical position in the Maintenance Budget. Salary is based on the classification and salary schedule found in Appendix "D-1," "Clerical Salary Schedule."

Change \$33,444

72610 166	Custodial Personnel .....	\$ 1,361,212	\$ 1,368,802	\$ 1,333,605
-----------	---------------------------	--------------	--------------	--------------

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 (\$35,197)

72610 201	Social Security .....	\$ 84,094	\$ 89,292	\$ 89,564
72610 204	State Retirement.....	\$ 154,702	\$ 149,173	\$ 149,658
72610 206	Life Insurance.....	\$ 5,431	\$ 5,481	\$ 5,887
72610 207	Medical Insurance .....	\$ 231,614	\$ 250,000	\$ 260,746
72610 208	Dental Insurance.....	\$ -	\$ 17,109	\$ 14,420
72610 212	Medicare.....	\$ 19,668	\$ 20,860	\$ 20,946
72610 299	Vision Insurance.....	\$ 13,396	\$ 3,330	\$ 3,319
<b>Benefits Total</b>		<b>\$ 508,905</b>	<b>\$ 535,245</b>	<b>\$ 544,541</b>

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 \$9,296

72610 307	Communication.....	\$ 3,302	\$ 5,307	\$ 5,307
-----------	--------------------	----------	----------	----------

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.....	\$ 1,408	\$ 1,500	\$ 1,500
-----------	-------------	----------	----------	----------

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 .....	\$	270,778	\$	148,009	\$	130,000
-----------	---------------------------------	----	---------	----	---------	----	---------

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 (\$18,009)

72610 410	Custodial Supplies .....	\$	79,216	\$	80,000	\$	80,000
-----------	--------------------------	----	--------	----	--------	----	--------

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 \$0

72610 415	Electricity .....	\$	1,535,558	\$	1,746,679	\$	1,726,679
-----------	-------------------	----	-----------	----	-----------	----	-----------

This line item provides for payment of all electrical charges for school facilities. The decrease is due to energy management practices.

Change (\$20,000)

-1.15%

72610 423	Fuel Oil. ....	\$	5,000	\$	5,000	\$	-
-----------	----------------	----	-------	----	-------	----	---

This item provides payments for fuel oil used as an alternative fuel source or remediation of existing fuel tanks no longer in use.

Change (\$5,000)

72610 434	Natural Gas .....	\$	194,031	\$	257,000	\$	242,000
-----------	-------------------	----	---------	----	---------	----	---------

This item provides payment for natural gas used as the primary source of heating at all school facilities. The decrease is due to continued energy management practices.

Change (\$15,000)

-5.84%

72610 454	Water & Sewer .....	\$	99,827	\$	183,530	\$	168,530
-----------	---------------------	----	--------	----	---------	----	---------

This item provides for payment of water and sewer charges at all school facilities. The decrease is due to improved water conservation measures.

Change (\$15,000)

-8.17%

72610 499	Other Supplies & Materials. ....	\$	55,743	\$	80,320	\$	80,320
-----------	----------------------------------	----	--------	----	--------	----	--------

This item provides for payment of supplies, parts, labor and fuel for operations and maintenance of system vehicular fleet.

Change \$0

72610 501	Boiler Insurance. ....	\$	5,663	\$	5,946	\$	6,021
-----------	------------------------	----	-------	----	-------	----	-------

This item includes the insurance premium and state inspection fees for the boilers and hot water vessels located in the buildings.

Change \$75

72610 502	Building & Content Insurance. ....	\$	116,573	\$	117,901	\$	123,752
-----------	------------------------------------	----	---------	----	---------	----	---------

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 \$5,851



72610 599	Other Charges .....	\$	30,000	\$	33,634	\$	32,500
-----------	---------------------	----	--------	----	--------	----	--------

This item is payment of special supplies and equipment used for the operation of all HVAC systems at all school facilities.  
Change (\$1,134)

72610 720	Plant Operation Equipment .....	\$	17,451	\$	17,500	\$	17,500
-----------	---------------------------------	----	--------	----	--------	----	--------

This item provides funds for scheduled replacement and repair of equipment essential to the operation of the physical plant facilities.  
Change \$0

72610	TOTAL OPERATION EXPENDITURES	\$	4,355,751	\$	4,657,464	\$	4,603,228
-------	------------------------------	----	-----------	----	-----------	----	-----------

Change (\$54,236)  
Percent -1.16%

## 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	2009-10 AUDIT REPORT	2010-11 APPROVED BUDGET	2011-12 PROPOSED BUDGET
-------------	--------------	----------------------------	-------------------------------	-------------------------------

72620 105	Supervisor. ....	\$ 76,287	\$ 76,309	\$ 77,530
-----------	------------------	-----------	-----------	-----------

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." The Supervisor of M&O reports to the Director of Business and Support Services.

Change \$1,221

72620 161	Secretary. ....	\$ 47,937	\$ 48,208	\$ 35,430
-----------	-----------------	-----------	-----------	-----------

This item includes the salary for the secretary of the Maintenance Department. Previously, a .5 clerical position was accounted for here that is now listed as a 1.0 secretary in the Operational Budget. Salary is based on the classification and salary schedule found in Appendix "D-1," "Clerical Salary Schedule."

Change (\$12,778)

72620 167	Maintenance Personnel. ....	\$ 621,161	\$ 637,739	\$ 676,003
-----------	-----------------------------	------------	------------	------------

This item includes salaries for 16 maintenance personnel. The increase in FTE is due to the reclassification of an employee that was split between maintenance and food service that will now be in maintenance only. Salary rates for this personnel group are listed in Appendix "D-6." Funding is included for overtime work.

Change \$38,264

72620 201	Social Security . . . . .	\$ 43,422	\$ 47,264	\$ 48,916
72620 204	State Retirement. . . . .	\$ 85,458	\$ 78,970	\$ 81,737
72620 206	Life Insurance. . . . .	\$ 2,130	\$ 2,237	\$ 2,315
72620 207	Medical Insurance . . . . .	\$ 112,842	\$ 120,000	\$ 114,371
72620 208	Dental Insurance. . . . .	\$ -	\$ 7,430	\$ 5,801
72620 212	Medicare. . . . .	\$ 10,155	\$ 11,049	\$ 11,440
72620 299	Vision Insurance . . . . .	\$ 6,755	\$ 1,446	\$ 1,289
Benefits Total		\$ 260,762	\$ 268,396	\$ 265,868

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 (\$2,528)

72620 307	Communication. ....	\$ 4,831	\$ 5,307	\$ 5,307
-----------	---------------------	----------	----------	----------

This item provides for payment of telephone and associated communication costs of the Maintenance Department.

Change \$0

72620 335	Maintenance & Repair Services - Building. ....	\$ 48,622	\$ 46,870	\$ 45,000
-----------	--	-----------	-----------	-----------

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 (\$1,870)

72620 336	Maintenance & Repair Services - Equipment . . . .	\$	19,594	\$	25,000	\$	22,858
-----------	---	----	--------	----	--------	----	--------

This item includes contracted repair of non-instructional equipment. Examples are office equipment, ORHS auditorium lighting, bleacher service and copier maintenance/repairs.

Change (\$2,142)

::

72620 355	Travel . . . . .	\$	661	\$	2,000	\$	2,000
-----------	------------------	----	-----	----	-------	----	-------

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 . . . . .	\$	43,522	\$	63,279	\$	69,279
-----------	-------------------------------------	----	--------	----	--------	----	--------

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 \$6,000

72620 499	Other Supplies & Materials . . . . .	\$	222,563	\$	254,798	\$	220,000
-----------	--------------------------------------	----	---------	----	---------	----	---------

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 (\$34,798)

72620 701	Administrative Equipment for Safety/Training . . . . .	\$	9,208	\$	10,000	\$	12,500
-----------	--	----	-------	----	--------	----	--------

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 \$2,500

72620 717	Maintenance Equipment . . . . .	\$	6,926	\$	13,234	\$	13,234
-----------	---------------------------------	----	-------	----	--------	----	--------

This item is for the purchase/replacement of non-instructional equipment which is no longer functional nor operational.

Change \$0

72620	TOTAL MAINTENANCE EXPENDITURES	\$	1,362,074	\$	1,451,140	\$	1,445,009
-------	--------------------------------	----	-----------	----	-----------	----	-----------

Change (\$6,131)

Percent -0.42%

::

**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	2009-10 AUDIT REPORT	2010-11 APPROVED BUDGET	2011-12 PROPOSED BUDGET
72710 312	Contracts with Other Agencies .....	\$ 989,489	\$ 1,113,398	\$ 1,132,265
	This line item covers the cost to contract transportation services, health insurance premium reimbursement for grandfathered employees and the cost to maintain the school system's transportation routing software. The overall increase represents a 1.1% CPI increase to the contract.			
	Change	\$18,887		
72710 412	Fuel .....	\$ 118,416	\$ 187,999	\$ 240,000
	This item covers the cost of diesel fuel/gasoline for 50 vehicles. The school district provides fuel as part of the contracted service agreement. An increase in gas prices is anticipated.			
	Change	\$52,001		
		28%		
72710 511	Vehicle & Equipment Insurance .....	\$ 18,463	\$ 19,388	\$ 19,804
	This line item covers the premium for vehicle liability insurance, for all vehicles, other than the bus fleet. The budget is based upon FY11 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	\$418		
72700	<b>TOTAL TRANSPORTATION</b>	<b>\$ 1,126,367</b>	<b>\$ 1,320,783</b>	<b>\$ 1,392,069</b>
	Change	\$71,286		
	Percent	5.40%		

**CENTRAL AND OTHER SERVICES (72810)**

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

ACCOUNT NO.	EXPENDITURES	2009-10 AUDIT REPORT	2010-11 APPROVED BUDGET	2011-12 PROPOSED BUDGET
72810 105	Director/Supervisor .....	\$ 221,905	\$ 221,905	\$ 225,455

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 \$3,560

72810 121	Technology Personnel .....	\$ 337,512	\$ 338,051	\$ 354,175
-----------	----------------------------	------------	------------	------------

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. In FY12, a stipend of \$10,000 was added to the budget to cover the duties of a Network Administrator. The salary schedule for technicians is "D-11".

Change \$16,124

72810 201	Social Security .....	\$ 33,211	\$ 34,717	\$ 36,937
72810 204	State Retirement .....	\$ 63,213	\$ 58,011	\$ 60,050
72810 206	Life Insurance .....	\$ 1,512	\$ 1,512	\$ 1,588
72810 207	Medical Insurance .....	\$ 56,138	\$ 59,000	\$ 61,431
72810 208	Dental Insurance .....	\$ -	\$ 4,946	\$ 3,978
72810 212	Medicare .....	\$ 7,767	\$ 8,119	\$ 8,405
72810 299	Vision Insurance .....	\$ 4,755	\$ 962	\$ 937
<b>Benefits Total</b>		<b>\$ 166,597</b>	<b>\$ 167,267</b>	<b>\$ 172,325</b>

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 \$5,058

72810 307	Communication .....	\$ 140,606	\$ 106,000	\$ 62,012
-----------	---------------------	------------	------------	-----------

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. In FY12, \$43,988 will go towards a lease for teacher replacement computers that will cycle every four years. These funds are now recorded in account numbers 82130-610 and 82230-611.

Change (\$43,988)

72810 308	Consultants .....	\$ 10,000	\$ 10,000	\$ 10,000
-----------	-------------------	-----------	-----------	-----------

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 \$0

72810 317	Data Processing Services .....	\$ 12,000	\$ 12,000	\$ 12,000
-----------	--------------------------------	-----------	-----------	-----------

This item includes funds to support existing cable plant (data network, telephone, and closed-circuit TV) and technical training.

Change \$0

<b>72810 330</b>	<b>Operating Lease Payments. ....</b>	<b>\$ 8,887</b>	<b>\$ 10,451</b>	<b>\$ -</b>
------------------	---------------------------------------	-----------------	------------------	-------------

This Item Includes copy expenses of the administrative offices covered under this series. In FY12, funds in this account were transferred to account #72210-499 for consolidation into the district copier and printing contract.

Change (\$10,451)

<b>72810 355</b>	<b>Travel. ....</b>	<b>\$ 7,441</b>	<b>\$ 7,651</b>	<b>\$ 7,651</b>
------------------	---------------------	-----------------	-----------------	-----------------

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.

Change \$0

<b>72810 399</b>	<b>Other Contracted Services. ....</b>	<b>\$ 18</b>	<b>\$ -</b>	<b>\$ -</b>
------------------	--	--------------	-------------	-------------

This line item previously included costs for content maintenance of the school district's web site (www.ortn.edu). This expense is now accounted for under 71100-116.

Change \$0

<b>72810 411</b>	<b>Data Processing Supplies. ....</b>	<b>\$ 8,000</b>	<b>\$ 8,000</b>	<b>\$ 3,107</b>
------------------	---------------------------------------	-----------------	-----------------	-----------------

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. In FY12, funds in this account were transferred to account #72210-499 for consolidation into the district copier and printing contract.

Change (\$4,893)

<b>72810 435</b>	<b>Office Supplies. ....</b>	<b>\$ 2,995</b>	<b>\$ 3,000</b>	<b>\$ 3,000</b>
------------------	------------------------------	-----------------	-----------------	-----------------

This item includes the general office and related supplies for the administrative department covered under this series.

Change \$0

<b>72810 709</b>	<b>Administrative Technology. ....</b>	<b>\$ 75,068</b>	<b>\$ 72,000</b>	<b>\$ 447,000</b>
------------------	--	------------------	------------------	-------------------

This item includes data processing equipment/furniture for the administrative office 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. This is a recurring base for the repair and support of existing systems. In FY12, 375,000 was added to this line item to address Technology Initiatives of the school district.

Change \$375,000

<b>72800</b>	<b>TOTAL CENTRAL SERVICES</b>	<b>\$ 991,029</b>	<b>\$ 956,325</b>	<b>\$ 1,296,725</b>
--------------	-------------------------------	-------------------	-------------------	---------------------

Change \$340,400

Percent 35.59%

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

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

ACCOUNT NO.	EXPENDITURES	2009-10 AUDIT REPORT	2010-11 APPROVED BUDGET	2011-12 PROPOSED BUDGET
-------------	--------------	----------------------------	-------------------------------	-------------------------------

73300 189	Other Salaries and Wages .....	\$ 140,473	\$ 156,820	\$ 156,820
-----------	--------------------------------	------------	------------	------------

This item accounts for salaries associated with delivery of instruction and student supervision. In FY11, the grant funded a portion of the Family Resource Center assistant position at Glenwood. This will continue in FY12.

Change \$0

73300 201	Social Security .....	\$ 5,789	\$ 9,723	\$ 9,723
73300 204	State Retirement .....	\$ 6,126	\$ 14,192	\$ 14,192
73300 206	Life Insurance .....	\$ -	\$ -	\$ -
73300 207	Medical Insurance .....	\$ -	\$ -	\$ -
73300 208	Dental Insurance .....	\$ -	\$ -	\$ -
73300 212	Medicare .....	\$ 1,354	\$ 2,274	\$ 2,274
73300 299	Vision Insurance .....	\$ -	\$ -	\$ -
	<b>Benefits Total</b>	<b>\$ 13,269</b>	<b>\$ 26,189</b>	<b>\$ 26,189</b>

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)

73300 312	Contracts with Private Agencies .....	\$ -	\$ -	\$ -
-----------	---------------------------------------	------	------	------

This line items covers costs associated with postal charges.

Change \$0

73300 349	Printing, Stationery and Forms	\$ 4,979	\$ -	\$ -
-----------	--------------------------------	----------	------	------

This line items covers costs associated with printing, stationary and form charges.

Change \$0

73300 399	Other Contracted Services .....	\$ 6,916	\$ 12,407	\$ 12,407
-----------	---------------------------------	----------	-----------	-----------

This line item covers costs associated with nutritional snacks.

Change \$0

73300 422	Food Supplies	\$ 375	\$ -	\$ -
-----------	---------------	--------	------	------

This line item covers the cost of instructional materials.

Change \$0

73300 499	Other Supplies and Materials .....	\$ 82,982	\$ 46,194	\$ 46,194
-----------	------------------------------------	-----------	-----------	-----------

This line item covers the cost of instructional materials, indirect costs and \$1,094 of copying expenses transferred out.

Change \$0

73300 524	In-service/Staff Development . . . . .	\$	54,451	\$	40,000	\$	40,000
-----------	--	----	--------	----	--------	----	--------

This line item covers the cost of in-service, staff development materials and travel.

Change \$0

73300 722	Instructional Equipment . . . . .	\$	-	\$	-	\$	-
-----------	-----------------------------------	----	---	----	---	----	---

This line item covers the cost of instructional equipment and capital purchases.

Change \$0

<b>73300 TOTAL FOR LEAPS PROGRAM</b>		<b>\$</b>	<b>303,448</b>	<b>\$</b>	<b>281,610</b>	<b>\$</b>	<b>281,610</b>
--------------------------------------	--	-----------	----------------	-----------	----------------	-----------	----------------

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	2009-10 AUDIT REPORT	2010-11 APPROVED BUDGET	2011-12 PROPOSED BUDGET
-------------	--------------	----------------------------	-------------------------------	-------------------------------

73400 116	Teachers.....	\$ 233,601	\$ 239,826	\$ 279,894
-----------	---------------	------------	------------	------------

This line item accounted for the services of 4.5 FTE teachers in FY11 and accounts for 5.0 FTE in FY12 in the Preschool Program. By re-instating \$40,000 of the \$70,000 previously used toward transportation, all Pre-K teachers will be paid out of the State Pre-K Grant.

Change \$40,068

73400 163	Educational Assistants.....	\$ 50,061	\$ 42,398	\$ 59,089
-----------	-----------------------------	-----------	-----------	-----------

This line item accounted for 2.5 FTE educational assistants in FY11 and will account for 4.0 FTE in FY12 supporting the Preschool Program. By re-instating \$30,000 of the the \$70,000 previously used toward transportation, 4.0 FTE of the 5.0 FTE Pre-K TA's will be paid out of the State Pre-K Grant.

Change \$16,691

73400 189	Other Salaries and Wages.....	\$ -	\$ -	\$ -
-----------	-------------------------------	------	------	------

This line item accounted for family resource services supporting the Preschool Program.

Change \$0

73400 196	Substitutes	\$ 0	\$ -	\$ 2,500
-----------	-------------	------	------	----------

This item accounts for salaries associated with substitutes.

Change \$2,500

73400 201	Social Security.....	\$ 17,128	\$ 17,498	\$ 21,172
73400 204	State Retirement.....	\$ 23,284	\$ 26,097	\$ 31,452
73400 206	Life Insurance.....	\$ 920	\$ 882	\$ 926
73400 207	Medical Insurance.....	\$ 32,577	\$ 28,930	\$ 33,042
73400 208	Dental Insurance.....	\$ -	\$ 2,679	\$ 2,652
73400 212	Medicare.....	\$ 4,006	\$ 4,092	\$ 4,952
73400 299	Vision Insurance.....	\$ 2,616	\$ 521	\$ 625
	<b>Benefits Total</b>	<b>\$ 80,530</b>	<b>\$ 80,699</b>	<b>\$ 94,820</b>

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 \$14,122

73400 307	Communication.....	\$ 1,179	\$ 2,400	\$ 2,300
-----------	--------------------	----------	----------	----------

This line items covered costs associated with telephone and communication charges.

Change (\$100)

73400 348	Postal Charges .....	\$	250	\$	-	\$	600
-----------	----------------------	----	-----	----	---	----	-----

This line items covers costs associated with postal charges.

Change \$600

73400 349	Printing, Stationary and Forms	\$	-	\$	-	\$	5,468
-----------	--------------------------------	----	---	----	---	----	-------

This line items covered costs associated with printing, stationary and copier charges.

Change \$5,468

73400 399	Other Contracted Services .....	\$	-	\$	-	\$	-
-----------	---------------------------------	----	---	----	---	----	---

This line items covered costs associated with field trips.

Change \$0

73400 429	Instructional Supplies and Materlals .....	\$	2,458	\$	-	\$	-
-----------	--	----	-------	----	---	----	---

This line item covers the cost of instructional materials.

Change \$0

73400 499	Other Supplies and Materials .....	\$	-	\$	-	\$	1,410
-----------	------------------------------------	----	---	----	---	----	-------

This line item covers the cost of supplies and materials.

Change \$1,410

73400 524	In-Service/Staff Development .....	\$	-	\$	-	\$	-
-----------	------------------------------------	----	---	----	---	----	---

This line item covers the cost associated with staff development and in-service.

Change \$0

73400 700	Regular Instructional Equipment .....	\$	-	\$	-	\$	-
-----------	---------------------------------------	----	---	----	---	----	---

This line item supports equipment expenditures.

Change \$0

<b>73400 TOTAL FOR PRESCHOOL PROGRAM</b>		<b>\$</b>	<b>368,080</b>	<b>\$</b>	<b>365,323</b>	<b>\$</b>	<b>446,081</b>
--	--	-----------	----------------	-----------	----------------	-----------	----------------

Change \$80,759

Percent 22.11%

**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	2009-10 AUDIT REPORT	2010-11 APPROVED BUDGET	2011-12 PROPOSED BUDGET
76100 308	Consultants .....	\$ 3,000	\$ 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 .....	\$ 5,000	\$ 5,000	\$ 5,000
-----------	----------------------------	----------	----------	----------

This line item includes funds for special engineering services that may be necessary during the year.  
Change \$0

76100 707	Building Improvements .....	\$ 61,894	\$ 265,000	\$ 575,000
-----------	-----------------------------	-----------	------------	------------

This item is provided for capital improvements to existing facilities. Projects are taken from the Long Term Facilities Improvement Plan. A base budget of (\$50,000) exists in this line item as well as (\$50,000) base budget for Food Service Equipment. (\$475,000) will be funded with non-recurring dollars from fund balance.

1 Cafeteria Equipment Replacement	\$	50,000
2 Technology - Head End Room Construction	\$	300,000
3 Fiber Optic	\$	175,000
4	\$	-
5 Contingency	\$	45,000
6 Contingency for Damaged, Lost, Stolen Equipment	\$	5,000

Amount Requested \$ 575,000

Change \$310,000

76100 724	Site Development .....	\$ 19,961	\$ 29,000	\$ 20,000
-----------	------------------------	-----------	-----------	-----------

This line item is utilized for maintenance of playground surfaces and equipment ensuring safe play areas for the elementary and middle school students.  
Change (\$9,000)

76100	<b>TOTAL FOR CAPITAL OUTLAY</b>	<b>\$ 89,856</b>	<b>\$ 302,000</b>	<b>\$ 603,000</b>
-------	---------------------------------	------------------	-------------------	-------------------

Change \$301,000  
Percent 99.67%

**DEBT SERVICE (82000)**

*This budget section includes principal and interest on capital leases for schools' technology and computer labs.*

ACCOUNT NO.	EXPENDITURES	2009-10 AUDIT REPORT	2010-11 APPROVED BUDGET	2011-12 PROPOSED BUDGET
82130 610	Debt Service - Principal	\$ 293,063	\$ 294,000	\$ 494,000

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. In FY12, funds were added to this line item for a teacher replacement computer lease and middle school lab replacements.

Change \$200,000

82230 611	Debt Service - Interest	\$ 19,809	\$ 20,000	\$ 51,861
-----------	-------------------------	-----------	-----------	-----------

This line item accounts for interest on capital leases for computer equipment mentioned in the previous line item.

Change \$31,662

<b>82000 TOTAL FOR DEBT SERVICE</b>		<b>\$ 312,872</b>	<b>\$ 314,000</b>	<b>\$ 545,861</b>
-------------------------------------	--	-------------------	-------------------	-------------------

Change \$231,862

Percent 73.84%

**OTHER USES -- OPERATING TRANSFERS (99000)**

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

ACCOUNT NO.	EXPENDITURES	2009-10 AUDIT REPORT	2010-11 APPROVED BUDGET	2011-12 PROPOSED BUDGET
-------------	--------------	----------------------------	-------------------------------	-------------------------------

99100 690	Transfers to Other Funds.....	\$ 65,746	\$ 30,000	\$ 26,200
-----------	-------------------------------	-----------	-----------	-----------

**EQUIPMENT RENTAL AND REPLACEMENT FUND 262**

This line item represents all expenses to be recorded in Fund 262. This fund is not a governmental fund, and therefore this disclosure of revenue and expense meets all requirements of GASB 54 as required by Generally Accepted Accounting Principles (GAAP) and Tennessee Code Annotated (TCA).

Expenses planned for FY'12 include:	Equipment Rental /Replacement	General Fund	Total
An Allocation to Fund Future A Bus Camera	\$ -	\$ 1,200	\$ 1,200
Replacement of District Fleet - Vans	\$ -	\$ 25,000	\$ 25,000
	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ -</b>	<b>\$ 26,200</b>	<b>\$ 26,200</b>

99100-590	Transfer to Family Resource Center - Fund 145 .....	\$ 52,326	\$ 44,482	\$ 45,424
-----------	---	-----------	-----------	-----------

This line item represents the district's support of the Family Resource Center. In FY11, the cost of the FRC Assistant at the Glenwood location was funded with the LEAPS Grant, so the district's local support was reduced. This will continue in FY12.

<b>99000</b>	<b>TOTAL OTHER USES</b>	<b>\$ 118,072</b>	<b>\$ 74,482</b>	<b>\$ 71,624</b>
Change	(\$2,858)			
Percent	-3.84%			

**Description and  
Justification**

**Federal Projects  
Expenditures  
Fund 142**

**FEDERAL PROJECTS EXPENDITURES****Detail of Expenditures**

ACCOUNT NO.	2009-10 AUDIT REPORT	2010-11 APPROVED BUDGET	2011-12 PROPOSED BUDGET
----------------	----------------------------	-------------------------------	-------------------------------

**FEDERAL PROJECTS EXPENDITURES (70000)**

71100 Regular Instruction (Presch. & Stf. Dev.)	\$ 855,478	\$ 1,624,993	\$ 1,635,612
71200 Special Education (Presch & Ages 6-22.)	\$ 842,861	\$ 983,236	\$ 983,236
71300 Vocational Education	\$ 122,972	\$ 153,627	\$ 153,627
72120 Health Services	\$ -	\$ -	\$ -
72130 Other Student Support	\$ 53,501	\$ -	\$ 10,023
72210 Regular Instructional Support (Presch. & Stf. Dev.)	\$ 150,785	\$ 216,208	\$ 179,350
72220 Special Education Support	\$ 88,025	\$ -	\$ -
72230 Technology -- Career Support	\$ 8,208	\$ 7,840	\$ 7,840
72510 Fiscal Services (Grant Contingency)	\$ -	\$ 200,000	\$ 200,000
72410 Office of the Principal	\$ -	\$ -	\$ -
73300 Community Services (Presch)	\$ 780,572	\$ 80,000	\$ 80,000
76100 Capital Outlay (Presch.)	\$ -	\$ -	\$ -
79100 Operating Transfers (All Projects)	\$ 68,989	\$ 5,000	\$ 12,550

<b>Total Federal Projects Expenditures</b>	<b>\$ 2,971,392</b>	<b>\$ 3,270,904</b>	<b>\$ 3,262,238</b>
--	---------------------	---------------------	---------------------

Change (\$8,666)  
Percent -0.26%

**Description and  
Justification**

**Central Cafeteria  
Expenditures  
Fund 143**



## CENTRAL CAFETERIA - FUND 143-EXPENDITURES

*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	2009-10 AUDIT REPORT	2010-11 APPROVED BUDGET	2011-12 PROPOSED BUDGET
-------------	--------------	----------------------------	-------------------------------	-------------------------------

73100 165	Cafeteria Personnel .....	\$ 186,870	\$ 230,000	\$ 218,440
-----------	---------------------------	------------	------------	------------

This line item includes wages for 8 FTE Oak Ridge Schools cafeteria employees , substitutes, special events, and the summer feeding program. Labor costs are lower based upon the reduction of two district employees (one retired and one was re-assigned to another department) and two other who were or still are on extended leave.

Change                    (\$11,560)

73100 201	Social Security .....	\$ 10,601	\$ 14,260	\$ 13,543
73100 204	State Retirement .....	\$ 13,508	\$ 15,552	\$ 13,906
73100 206	Life Insurance .....	\$ 703	\$ 725	\$ 668
73100 207	Medical Insurance .....	\$ 29,287	\$ 32,000	\$ 25,562
73100 206	Dental Insurance .....	\$ -	\$ 2,254	\$ 1,767
73100 212	Medicare .....	\$ 2,479	\$ 3,335	\$ 3,167
73100 299	Vislon Insurance .....	\$ 1,396	\$ 439	\$ 436
<b>Benefits Total</b>		<b>\$ 57,975</b>	<b>\$ 68,565</b>	<b>\$ 59,049</b>

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                    (\$9,516)

73100 307	Communication .....	\$ 3,507	\$ 7,000	\$ 3,500
-----------	---------------------	----------	----------	----------

This line item covers phone line costs and a pro rata share of the phone system maintenance costs at seven (7) cafeterias.

Change                    (\$3,500)

73100 317	Data Processing Services	\$ -	\$ -	\$ 7,860
-----------	--------------------------	------	------	----------

This new line item covers the annual software maintenance fee of the Foodservice module in Skyward. This amount is \$2,000 less than the amount paid for the Horizon Software that was in use previously. This line also includes the contract for printing and copying services with Thermocopy.

Change                    \$7,660

73100 354	Transportation - Other Than Students .....	\$ 7,350	\$ 7,700	\$ 8,525
-----------	--	----------	----------	----------

This line covers the cost of freight/shipping Federal Commodities from a central East Tennessee warehouse in Alcoa, TN. The State of Tennessee requires the use of a certified contractor acting as a wholesaler to distribute all USDA commodities to school districts. The cost of delivering is approximately five dollars per case and is budgeted based on the expectation of 1705 cases that will be delivered.

Change                    \$825

73100 355	Travel .....	\$ -	\$ 500	\$ 700
-----------	--------------	------	--------	--------

This item covers required travel for the ARAMARK Supervisor of Food Services, State mandated training meetings and employee mileage. Reimbursement will be equal to the current IRS business mileage rate.

Change                    \$200

73100 399	Other Contracted Services .....	\$	886,525	\$	806,988	\$	827,308
-----------	---------------------------------	----	---------	----	---------	----	---------

Fiscal Year 2012 will be the fourth year of a five year contract (renewable annually) with ARAMARK EDUCATION K-12. The contract encompasses program supervision, all purchasing and commodity management, staff recruiting and training, cost accounting, program marketing, as well as paying for all ARAMARK employees. This number has increased through attrition, as Oak Ridge School employees leave, the new staff is hired by ARAMARK.

Change            \$20,320  
                          2.52%

73100 421	Food Preparation Supplies .....	\$	95,092	\$	184,646	\$	185,584
-----------	---------------------------------	----	--------	----	---------	----	---------

This item covers the expense of paper and plastic supplies, trays, dishes, flatware, small wares, paper and plastic serving supplies. It also provides resources for the replacement of old flatware, trays, cups, dishes and small wares.

Change            (\$19,062)

73100 422	Food Supplies .....	\$	523,800	\$	539,566	\$	547,979
-----------	---------------------	----	---------	----	---------	----	---------

This line item represents hard costs for food such as meats, dairy, fruits and vegetables, and bread items.

Change            \$8,413

73100 499	Other Supplies & Materials .....	\$	28,997	\$	15,000	\$	15,000
-----------	----------------------------------	----	--------	----	--------	----	--------

This item covers office supplies, POS annual maintenance fee and marketing materials for the Food Service Department.

Change            \$0

73100 509	Refunds .....	\$	-	\$	-	\$	500
-----------	---------------	----	---	----	---	----	-----

This new line item covers the expense to the department for the reimbursement of funds paid on a student's foodservice account.

Change            \$500

73100 590	Transfers.....	\$	-	\$	-	\$	57,140
-----------	----------------	----	---	----	---	----	--------

This new line item covers the expense to the department for replacement of food service equipment (\$50,000) accounted for in the General Fund. The FY12 budget represents amounts necessary to replace steamers, and Hot/Cold Food Serving lines that have been previously deferred. It also accounts for copying and printing costs under the districts consolidated contract with Thermocopy (\$7,140).

Change            \$57,140

73100 710	Food Service Equipment.....	\$	26,627	\$	58,149	\$	8,100
-----------	-----------------------------	----	--------	----	--------	----	-------

This line item represents the cost of replacement of pots, pans, bowls, small wares, plates, utensils, and small kitchen equipment.

Change            (\$50,049)

73100	TOTAL CENTRAL CAFETERIA-143	\$	1,816,744	\$	1,918,114	\$	1,919,685
-------	-----------------------------	----	-----------	----	-----------	----	-----------

Change            \$1,571  
 Percent            0.08%

# 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	2009-10 AUDIT REPORT	2010-11 APPROVED BUDGET	2011-12 PROPOSED BUDGET
-------------	--------------	----------------------	-------------------------	-------------------------

73300 105	Director	\$ 60,443	\$ 60,443	\$ 51,250
-----------	----------	-----------	-----------	-----------

This Item Includes the salary for a Family Resource Center Director paid from the Social Worker Salary Schedule listed in "C-15".  
Change \$807

73300 189	Other Salaries and Wages	\$ 14,918	\$ 6,301	\$ 8,301
-----------	--------------------------	-----------	----------	----------

This line item previously accounted for a Family Resource Center assistant position located at Glenwood. In FY11, a portion of the position was funded in the LEAPS Grant. This will continue in FY12.  
Change \$0

73300 201	Social Security .....	\$ 4,000	\$ 3,519	\$ 3,569
73300 204	State Retirement .....	\$ 3,294	\$ 4,565	\$ 4,638
73300 206	Life Insurance .....	\$ 126	\$ 128	\$ 132
73300 207	Medical Insurance .....	\$ 4,800	\$ 6,278	\$ 6,276
73300 208	Dental Insurance .....	\$ -	\$ 395	\$ 391
73300 212	Medicare .....	\$ 936	\$ 822	\$ 834
73300 299	Vision Insurance .....	\$ 181	\$ 80	\$ 78
<b>Benefits Total</b>		<b>\$ 13,335</b>	<b>\$ 15,784</b>	<b>\$ 15,919</b>

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 \$135

73300 354	Transportation for Families	\$ 2,353	\$ 1,500	\$ 1,500
-----------	-----------------------------	----------	----------	----------

This line item provides travel for families associated with the Family Resource Center.  
Change \$0

73300 355	Professional Development-Travel	\$ 50	\$ 500	\$ 500
-----------	---------------------------------	-------	--------	--------

This line item includes funds for travel associated with professional development relative to the Family Resource Center.  
Change \$0

73300 435	Office Supplies	\$ 499	\$ 300	\$ 300
-----------	-----------------	--------	--------	--------

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

73300 429	Materials and Supplies	\$ 2,499	\$ 1,410	\$ 1,410
-----------	------------------------	----------	----------	----------

This line item supports materials and supplies for parent training and attendance incentives for the Family Resource Center.  
Change \$0

73300 504	Indirect Costs	\$ 986	\$ 1,545	\$ 1,545
-----------	----------------	--------	----------	----------

This line item supports indirect costs associated with the Family Resource Center.  
Change \$0

73300 599	Other Charges	\$ 21,975	\$ 22,800	\$ 22,900
-----------	---------------	-----------	-----------	-----------

This line item supports other charges related to the Safe Schools Act (\$11,300).  
Change \$0

<b>73300</b>	<b>TOTAL FOR SPECIAL REVENUE FUND 145</b>	<b>\$ 107,058</b>	<b>\$ 100,682</b>	<b>\$ 101,624</b>
--------------	---	-------------------	-------------------	-------------------

Change \$942  
Percent 0.94%

**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	2009-10 AUDIT REPORT	2010-11 APPROVED BUDGET	2011-12 PROPOSED BUDGET
-------------	--------------	----------------------	-------------------------	-------------------------

73300 189	Other Salaries & Wages.....	\$ 297,783	\$ 333,700	\$ 339,039
-----------	-----------------------------	------------	------------	------------

This item includes the salaries for the Extended Child Care Program.  
Change \$5,339

73300 196	Staff Development.....	\$ -	\$ 1,000	\$ 1,000
-----------	------------------------	------	----------	----------

This line item provides staff development for the ECC support staff. Classes include CPR, first aid, behavior management, etc. The State of Tennessee regulates training hours for the Director, Assistant Director, five Site Directors, and 12 staff members. Training requirements include 30 hours for Director and Assistant Director, 18 hours for Site Directors, and 12 hours for staff.  
Change \$0

73300 201	Social Security.....	\$ 18,047	\$ 20,751	\$ 21,082
73300 204	State Retirement.....	\$ 21,132	\$ 23,050	\$ 23,534
73300 206	Life Insurance.....	\$ 932	\$ 945	\$ 993
73300 207	Medical Insurance.....	\$ 31,970	\$ 32,269	\$ 41,628
73300 208	Dental Insurance.....	\$ -	\$ 2,959	\$ 3,254
73300 210	Unemployment Benefits.....	\$ -	\$ 1,000	\$ 1,000
73300 212	Medicare.....	\$ 4,221	\$ 4,853	\$ 4,931
73300 299	Vision Insurance.....	\$ 1,703	\$ 601	\$ 630
	<b>Benefits Total</b>	<b>\$ 78,006</b>	<b>\$ 86,429</b>	<b>\$ 97,052</b>

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 \$10,623

73300 355	Travel.....	\$ -	\$ 1,000	\$ -
-----------	-------------	------	----------	------

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 (\$1,000)

73300 399	Other Contracted Services.....	\$ 16,350	\$ 11,000	\$ 11,000
-----------	--------------------------------	-----------	-----------	-----------

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.....	\$ 13,889	\$ 15,430	\$ 15,430
-----------	--------------------	-----------	-----------	-----------

This item includes miscellaneous items for the Extended Child Care program. It includes snacks, field trips, consultants, etc.  
Change \$0

73300 700	Equipment.....	\$	-	\$	-	\$	-
-----------	----------------	----	---	----	---	----	---

There are no equipment expenditures planned for FY'12.

Change \$0

73300	TOTAL FOR EXTENDED SCHOOL PROGRAMS	\$	406,028	\$	448,559	\$	463,521
-------	------------------------------------	----	---------	----	---------	----	---------

Change \$14,962

Percent 3.34%

# 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 9.05% of applicable wages for FY'12. The contribution for non-licensed personnel is 10.36% 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 were 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.

### Dental Insurance (Object 208)

The school district will cover the cost of the employee benefit. Employees can elect optional spouse and/or family coverage(s) via payroll deductions.

### Medicare (Object 212)

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

### Vision Insurance (Object 299)

The school district will cover the cost of the employee benefit. Employees can elect optional spouse and/or family coverage(s) via payroll deductions.

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 2011-2012

Description	Glenwood	Linden	WillowBrook	Woodland	Jefferson	Roberstville	HighSchool	Total
Projected Enrollment	339	544	476	499	658	775	1489	4780
Instructional Supplies	46.33			48.86			50.3	
71100-429	\$ 12,289	\$ 14,892	\$ 15,780	\$ 17,966	\$ 23,603	\$ 21,687	\$ 54,264	\$ 160,481
Science Funds-High School								
71100-429	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000
Textbooks	\$ 10.50				\$ 5.25		\$ 5.25	
71100-449	\$ 3,560	\$ 5,712	\$ 4,998	\$ 5,240	\$ 3,455	\$ 4,069	\$ 7,817	\$ 34,850
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	\$ 117	\$ 188	\$ 165	\$ 173	\$ 173	\$ 203	\$ 422	\$ 1,442
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	\$ 4,485	\$ 7,197	\$ 6,297	\$ 6,602	\$ 9,232	\$ 10,873	\$ 21,486	\$ 66,173
Modicals	1.71			1.99			3.19	
10-437	\$ 580	\$ 930	\$ 814	\$ 853	\$ 1,309	\$ 1,542	\$ 4,750	\$ 10,779
Audio-Visual Supplies	1.28			1.29			1.32	
72210-499	\$ 434	\$ 696	\$ 609	\$ 638	\$ 850	\$ 1,001	\$ 1,964	\$ 6,191
Career/Tech Support Supplies-HS								
72230-499	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,527	\$ 4,527
Administrative Supplies								
72410-499	\$ 2,356	\$ 3,781	\$ 3,308	\$ 3,468	\$ 4,822	\$ 5,680	\$ 11,192	\$ 34,606
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Allocation</b>	<b>\$ 33,320</b>	<b>\$ 42,896</b>	<b>\$ 41,471</b>	<b>\$ 44,439</b>	<b>\$ 62,944</b>	<b>\$ 64,555</b>	<b>\$ 151,257</b>	<b>\$ 440,883</b>

Total of 71100-429/72410-499     **\$ 14,644.87   \$18,672.52   \$ 19,088.08   \$ 21,433.67   \$ 26,425.88   \$ 27,366.50   \$ 65,455.70   \$ 195,087.22**

# **Appendix “C”**

## **Professional Salary Schedules**

**TEACHER AND LIBRARIAN SALARY INDEX AND SCHEDULE -- 206 DAYS**

**TRAINING AND EXPERIENCE FACTOR TABLE** **FY'12**

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'12**

STEP	BS	BS+10	BS+20	MS	MS+10	MS+20	MS+30	ED.S	DR.
1	\$35,519			\$39,071					
2	\$37,295	\$38,006	\$39,071	\$40,847	\$41,202				
3	\$39,071	\$39,782	\$40,847	\$42,623	\$42,978	\$43,334			
4	\$40,847	\$41,558	\$42,623	\$44,399	\$44,754	\$45,110	\$46,175	\$46,886	
5	\$42,623	\$43,334	\$44,399	\$46,175	\$46,530	\$46,886	\$47,951	\$48,662	\$49,727
6	\$44,399	\$45,110	\$46,175	\$47,951	\$48,306	\$48,662	\$49,727	\$50,437	\$51,503
7	\$45,820	\$46,530	\$47,596	\$49,727	\$50,082	\$50,437	\$51,503	\$52,213	\$53,279
8	\$46,886	\$47,951	\$49,017	\$51,503	\$51,858	\$52,213	\$53,279	\$53,989	\$55,055
9	\$47,951	\$49,017	\$50,437	\$52,924	\$53,279	\$53,989	\$55,055	\$55,765	\$56,831
10	\$49,017	\$50,082	\$51,503	\$54,345	\$54,700	\$55,410	\$56,831	\$57,541	\$58,607
11	\$50,082	\$51,148	\$52,569	\$55,410	\$56,121	\$56,831	\$58,252	\$59,317	\$60,383
12	\$51,148	\$52,213	\$53,634	\$56,476	\$57,186	\$58,252	\$59,673	\$60,738	\$62,159
13	\$51,858	\$52,924	\$54,700	\$57,541	\$58,252	\$59,673	\$61,093	\$62,159	\$63,935
14	\$52,569	\$53,634	\$55,765	\$58,607	\$59,317	\$60,738	\$62,514	\$63,580	\$65,711
15	\$53,279	\$54,345	\$56,476	\$59,673	\$60,383	\$61,804	\$63,935	\$65,000	\$67,487
16	---	--	--	--	--	--	--	--	--
17	---	--	--	--	--	--	--	--	--
18	----	--	--	--	--	--	--	--	--
19	----	--	--	--	--	--	--	--	--
20	\$54,700	\$55,765	\$57,897	\$61,093	\$61,804	\$63,224	\$65,356	\$66,421	\$68,908

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

**TRAINING AND EXPERIENCE FACTOR**

**FY'12**

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'12**

STEP	BS	BS+10	BS+20	MS	MS+10	MS+20	MS+30	ED.S	DR.
1	\$39,782			\$43,689					
2	\$41,913	\$42,623	\$43,689	\$45,820	\$46,175				
3	\$43,689	\$44,399	\$45,820	\$47,596	\$48,306	\$48,662			
4	\$45,820	\$46,530	\$47,596	\$49,727	\$50,082	\$50,437	\$51,858	\$52,569	
5	\$47,596	\$48,662	\$49,727	\$51,858	\$52,213	\$52,569	\$53,634	\$54,345	\$55,765
6	\$49,727	\$50,437	\$51,858	\$53,634	\$53,989	\$54,345	\$55,765	\$56,476	\$57,541
7	\$51,148	\$52,213	\$53,279	\$55,765	\$56,121	\$56,476	\$57,541	\$58,607	\$59,673
8	\$52,569	\$53,634	\$55,055	\$57,541	\$58,252	\$58,607	\$59,673	\$60,383	\$61,804
9	\$53,634	\$55,055	\$56,476	\$59,317	\$59,673	\$60,383	\$61,804	\$62,514	\$63,580
10	\$55,055	\$56,121	\$57,541	\$60,738	\$61,093	\$62,159	\$63,580	\$64,290	\$65,711
11	\$56,121	\$57,186	\$58,962	\$62,159	\$62,869	\$63,580	\$65,356	\$66,421	\$67,487
12	\$57,186	\$58,607	\$60,028	\$63,224	\$63,935	\$65,356	\$66,776	\$68,197	\$69,618
13	\$58,252	\$59,317	\$61,093	\$64,290	\$65,356	\$66,776	\$68,552	\$69,618	\$71,749
14	\$58,962	\$60,028	\$62,514	\$65,711	\$66,421	\$68,197	\$69,973	\$71,039	\$73,525
15	\$59,673	\$60,738	\$63,224	\$66,776	\$67,487	\$69,263	\$71,749	\$72,815	\$75,656
16	--	--	--	--	--	--	--	--	--
17	--	--	--	--	--	--	--	--	--
18	--	--	--	--	--	--	--	--	--
19	--	--	--	--	--	--	--	--	--
20	\$61,093	\$62,159	\$64,645	\$68,197	\$68,908	\$70,684	\$73,170	\$74,235	\$77,077

**PSYCHOLOGIST SALARY INDEX AND SCHEDULE - 226 DAYS**

**TRAINING AND EXPERIENCE FACTOR TABLE FY'12**

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'12**

STEP	MS	MS+30	ED.S	DR.
1	\$44,399			
2	\$46,530			
3	\$48,306			
4	\$50,437	\$52,569	\$53,279	
5	\$52,569	\$54,345	\$55,055	\$56,476
6	\$54,345	\$56,476	\$57,186	\$58,607
7	\$56,476	\$58,607	\$59,317	\$60,383
8	\$58,607	\$60,383	\$61,448	\$62,514
9	\$60,028	\$62,514	\$63,224	\$64,645
10	\$61,804	\$64,645	\$65,356	\$66,421
11	\$62,869	\$66,066	\$67,487	\$68,552
12	\$63,935	\$67,842	\$68,908	\$70,684
13	\$65,356	\$69,263	\$70,684	\$72,459
14	\$66,421	\$71,039	\$72,104	\$74,591
15	\$67,842	\$72,459	\$73,880	\$76,722
16	-	-	-	-
17	-	-	-	-
18	-	-	-	-
19	-	-	-	-
20	\$69,263	\$73,880	\$75,301	\$78,143



**OT/PT THERAPIST SALARY SCHEDULE - 226 DAYS**

**SALARY SCHEDULE** **FY'12**

STEP	SALARY
0	\$44,806
1	\$46,540
2	\$48,262
3	\$49,963
4	\$51,679
5	\$53,378
6	\$55,177
7	\$56,984
8	\$58,821
9	\$60,636
10	\$62,021

**NURSE COORDINATOR SALARY SCHEDULE - 226 DAYS**

**SALARY SCHEDULE FY'12**

STEP	SALARY
1	\$38,966
2	\$40,913
3	\$42,862
4	\$44,812
5	\$46,760
6	\$48,708
7	\$50,267
8	\$51,434
9	\$52,602
10	\$53,774
11	\$54,996
12	\$56,110
13	\$56,892
14	\$57,669
15	\$58,448
20	\$60,007

**ELEMENTARY PRINCIPAL SALARY INDEX AND SCHEDULE -- 12 MONTHS**

**TRAINING AND EXPERIENCE INDEX** **FY'12**

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 \$60,500

**SALARY SCHEDULE** **FY'12**

Step	MS			MS+30			Dr.		
1	\$65,945	--	\$71,995	\$69,575	--	\$75,625	\$72,600	--	\$78,650
2	\$68,365	--	\$74,415	\$71,995	--	\$78,045	\$75,020	--	\$81,070
3	\$71,995	--	\$78,045	\$74,415	--	\$80,465	\$78,045	--	\$84,095
4	\$73,810	--	\$79,860	\$77,440	--	\$83,490	\$80,465	--	\$86,515
5	\$76,835	--	\$82,885	\$79,860	--	\$85,910	\$82,885	--	\$88,935
6	\$79,255	--	\$85,305	\$81,070	--	\$87,120	\$85,910	--	\$91,960
7				\$85,305	--	\$91,355	\$88,330	--	\$94,380
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'12**

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 \$60,500

**SALARY SCHEDULE** **FY'12**

Step	MS			MS+30			Dr.		
1	\$61,105	--	\$67,155	\$64,130	--	\$70,180	\$67,155	--	\$73,205
2	\$63,525	--	\$69,575	\$66,550	--	\$72,600	\$69,575	--	\$75,625
3	\$65,945	--	\$71,995	\$68,970	--	\$75,020	\$71,995	--	\$78,045
4	\$68,365	--	\$74,415	\$71,390	--	\$77,440	\$74,415	--	\$80,465
5	\$70,785	--	\$76,835	\$73,810	--	\$79,860	\$76,835	--	\$82,885
6	\$73,205	--	\$79,255	\$76,230	--	\$82,280	\$79,255	--	\$85,305
7				\$78,650	--	\$84,700	\$81,675	--	\$87,725
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'12**

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 \$60,500

**SALARY SCHEDULE** **FY'12**

Step	MS			MS+30			Dr.		
1	\$71,995	--	\$78,045	\$75,020	--	\$81,070	\$78,045	--	\$84,095
2	\$74,415	--	\$80,465	\$77,440	--	\$83,490	\$80,465	--	\$86,515
3	\$76,835	--	\$82,885	\$79,860	--	\$85,910	\$82,885	--	\$88,935
4	\$79,255	--	\$85,305	\$82,280	--	\$88,330	\$85,305	--	\$91,355
5	\$81,675	--	\$87,725	\$84,700	--	\$90,750	\$87,725	--	\$93,775
6	\$84,095	--	\$90,145	\$87,120	--	\$93,170	\$90,145	--	\$96,195
7				\$89,540	--	\$95,590	\$92,565	--	\$98,615
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'12**

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 \$60,500

**SALARY SCHEDULE FY'12**

Step	MS			MS+30			Dr.		
1	\$67,155	--	\$73,205	\$70,180	--	\$76,230	\$73,205	--	\$79,255
2	\$69,575	--	\$75,625	\$72,600	--	\$78,650	\$75,625	--	\$81,675
3	\$71,995	--	\$78,045	\$75,020	--	\$81,070	\$78,045	--	\$84,095
4	\$74,415	--	\$80,465	\$77,440	--	\$83,490	\$80,465	--	\$86,515
5	\$76,835	--	\$82,885	\$79,860	--	\$85,910	\$82,885	--	\$88,935
6	\$79,255	--	\$85,305	\$82,280	--	\$88,330	\$85,305	--	\$91,355
7				\$84,700	--	\$90,750	\$87,725	--	\$93,775
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'12**

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

\$60,500

**SALARY SCHEDULE**

**FY'12**

Step	MS			MS+30			Dr.		
1	\$76,835	--	\$82,885	\$79,860	--	\$85,910	\$82,885	--	\$88,935
2	\$79,255	--	\$85,305	\$82,280	--	\$88,330	\$85,305	--	\$91,355
3	\$81,675	--	\$87,725	\$84,700	--	\$90,750	\$87,725	--	\$93,775
4	\$84,095	--	\$90,145	\$87,120	--	\$93,170	\$90,145	--	\$96,195
5	\$86,515	--	\$92,565	\$89,540	--	\$95,590	\$92,565	--	\$98,615
6	\$88,935	--	\$94,985	\$91,960	--	\$98,010	\$94,985	--	\$101,035
7				\$94,380	--	\$100,430	\$97,405	--	\$103,455
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 - FY12**

POSITION	MINIMUM	MAXIMUM
Assistant Superintendent	\$81,179	\$110,170
Directors	\$69,581	\$98,574
Supervisors	\$46,388	\$81,179
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'12

Class		I	II	III	IV	V
% Base Salary		17.4%	10.4%	8.7%	5.2%	4.3%
Step	Index					
1	1.00	\$6,180	\$3,694	\$3,090	\$1,847	\$1,527
2	1.07	\$6,613	\$3,953	\$3,306	\$1,976	\$1,634
3	1.13	\$6,984	\$4,174	\$3,492	\$2,087	\$1,726
4	1.18	\$7,293	\$4,359	\$3,646	\$2,179	\$1,802
5	1.23	\$7,602	\$4,544	\$3,801	\$2,272	\$1,879
6	1.32	\$8,158	\$4,876	\$4,079	\$2,438	\$2,016
7	1.38	\$8,529	\$5,098	\$4,264	\$2,549	\$2,108
8	1.43	\$8,838	\$5,282	\$4,419	\$2,641	\$2,184
9	1.47	\$9,085	\$5,430	\$4,543	\$2,715	\$2,245
10	1.52	\$9,394	\$5,615	\$4,697	\$2,807	\$2,322
15	1.57	\$9,703	\$5,800	\$4,852	\$2,900	\$2,398
20	1.64	\$10,136	\$6,058	\$5,068	\$3,029	\$2,505
	1-H HS Football*	6-A HS Football	2-H MS Football	2-A MS Football	2-H MS Cr. Country	
	2-H HS Basketball*	2-A HS Basketball	4-H MS Basketball	1-H HS Tennis	2-H MS Volleyball	
	1-H HS Band Director	3-A HS Band Director	1-H HS Baseball	1-H HS Swimming	1-H HS Golf	
		1-H HS Cheerleader	1-H HS Softball	1-A HS Softball	1-A HS 9G Baseball	
			2-H HS Soccer	1-A HS Baseball	1-A HS Tennis	
			1-H HS Track	3-A HS Track	2-A MS Track	
			3-A 9G Football	2-A HS Soccer	1-A HS Swimming	
			2-A 9G Basketball	2-H MS Track	1 9G Softball	
			1-H HS Cr. Country	1-A HS Volleyball		
			1-H HS Volleyball	2 MS Cheerleader		
			1 Flag Corps	2 9G Cheerleader		
			1-A HS Cheerleader	2-A HS Cr. Country		
	*Also receive planning period					

**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
----------------------------	---------------

**FOOTBALL GAMES**

Ticket sales/ticket takers	\$45 per game
----------------------------	---------------

**ALL OTHER TOURNAMENT SPORTS**

Ticket sales/ticket takers	\$20 per game
----------------------------	---------------

**TOURNAMENT DIRECTOR OR CO-DIRECTOR**

An Amount  
Authorized  
by TSSAA

**HOURLY RATES FOR SPECIAL PROGRAMS OR PROJECTS FY'12**

<b>Position</b>	<b>Hourly Rate</b>
Summer School Teacher	\$30.00
Summer Librarians	\$30.00
Secretarial/Clerical and Teacher Assistant Substitutes	\$7.25

**SUBSTITUTE TEACHER RATES FY'12**

<b>Experience in Years</b>	<b>0-4</b>	<b>5-9</b>	<b>10+</b>
Non Degree	\$63	\$67	\$69
Degree	\$70	\$72	\$74

**INTERPRETER SALARY SCHEDULE - 191 DAYS**

**SALARY SCHEDULE** **FY'12**

<b>STEP</b>	<b>SALARY</b>
1	\$20,534
2	\$21,197
3	\$21,796
4	\$22,413
5	\$23,047
6	\$23,698
7	\$24,369
8	\$25,057
9	\$25,766
10	\$26,496
11	\$27,481
12	\$28,503
13	\$29,560
14	\$30,657
15	\$31,795

**SPORTS MEDICINE COORDINATOR - 232 DAYS**

**SALARY SCHEDULE** **FY'12**

STEP	SALARY
0	\$29,110
1	\$30,239
2	\$31,359
3	\$32,463
4	\$33,577
5	\$34,681
6	\$35,852
7	\$37,025
8	\$38,220
9	\$39,397
10	\$40,297

**CURRICULUM AND TECHNOLOGY INTEGRATION FACILITATORS - 221 DAYS**

**TRAINING AND EXPERIENCE FACTOR TABLE**

**FY'12**

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'12**

STEP	BS	BS+10	BS+20	MS	MS+10	MS+20	MS+30	ED.S	DR.
1	\$38,106			\$41,916					
2	\$40,011	\$40,773	\$41,916	\$43,822	\$44,203				
3	\$41,916	\$42,678	\$43,822	\$45,727	\$46,108	\$46,489			
4	\$43,822	\$44,584	\$45,727	\$47,632	\$48,013	\$48,394	\$49,537	\$50,300	
5	\$45,727	\$46,489	\$47,632	\$49,537	\$49,918	\$50,300	\$51,443	\$52,205	\$53,348
6	\$47,632	\$48,394	\$49,537	\$51,443	\$51,824	\$52,205	\$53,348	\$54,110	\$55,253
7	\$49,156	\$49,918	\$51,062	\$53,348	\$53,729	\$54,110	\$55,253	\$56,015	\$57,159
8	\$50,300	\$51,443	\$52,586	\$55,253	\$55,634	\$56,015	\$57,159	\$57,921	\$59,064
9	\$51,443	\$52,586	\$54,110	\$56,778	\$57,159	\$57,921	\$59,064	\$59,826	\$60,969
10	\$52,586	\$53,729	\$55,253	\$58,302	\$58,683	\$59,445	\$60,969	\$61,731	\$62,874
11	\$53,729	\$54,872	\$56,396	\$59,445	\$60,207	\$60,969	\$62,493	\$63,637	\$64,780
12	\$54,872	\$56,015	\$57,540	\$60,588	\$61,350	\$62,493	\$64,018	\$65,161	\$66,685
13	\$55,634	\$56,778	\$58,683	\$61,731	\$62,493	\$64,018	\$65,542	\$66,685	\$68,590
14	\$56,396	\$57,540	\$59,826	\$62,874	\$63,637	\$65,161	\$67,066	\$68,209	\$70,496
15	\$57,159	\$58,302	\$60,588	\$64,018	\$64,780	\$66,304	\$68,590	\$69,733	\$72,401
16	--	--	--	--	--	--	--	--	--
17	--	--	--	--	--	--	--	--	--
18	--	--	--	--	--	--	--	--	--
19	--	--	--	--	--	--	--	--	--
20	\$58,683	\$59,826	\$62,112	\$65,542	\$66,304	\$67,828	\$70,115	\$71,258	\$73,925

# Appendix “D”

## Salary Schedules for Non-Licensed Personnel

**OFFICE SALARY SCHEDULE**

**FY'12**

	1	2	3	4	5	6	7	8	9	10	11	12	13
<b>A</b>													
<b>Annual</b>	\$24,350	\$24,899	\$25,451	\$25,999	\$26,548	\$27,099	\$27,648	\$28,201	\$28,749	\$29,301	\$29,848	\$30,404	\$31,461
<b>Daily</b>	\$93.30	\$95.40	\$97.51	\$99.61	\$101.72	\$103.83	\$105.93	\$108.05	\$110.15	\$112.27	\$114.36	\$116.49	\$120.54
<b>Hourly</b>	\$11.66	\$11.92	\$12.19	\$12.45	\$12.71	\$12.98	\$13.24	\$13.51	\$13.77	\$14.03	\$14.30	\$14.56	\$15.07
<b>B</b>													
<b>Annual</b>	\$26,318	\$26,867	\$27,415	\$27,967	\$28,515	\$29,134	\$29,615	\$30,167	\$30,714	\$31,266	\$31,815	\$32,370	\$33,444
<b>Daily</b>	\$100.84	\$102.94	\$105.04	\$107.15	\$109.25	\$111.62	\$113.47	\$115.58	\$117.68	\$119.79	\$121.90	\$124.02	\$128.14
<b>Hourly</b>	\$12.60	\$12.87	\$13.13	\$13.39	\$13.66	\$13.95	\$14.18	\$14.45	\$14.71	\$14.97	\$15.24	\$15.50	\$16.02
<b>C</b>													
<b>Annual</b>	\$28,282	\$28,833	\$29,379	\$29,930	\$30,480	\$31,031	\$31,580	\$32,132	\$32,681	\$33,234	\$33,780	\$34,333	\$35,430
<b>Daily</b>	\$108.36	\$110.47	\$112.56	\$114.68	\$116.78	\$118.89	\$121.00	\$123.11	\$125.21	\$127.33	\$129.43	\$131.54	\$135.75
<b>Hourly</b>	\$13.55	\$13.81	\$14.07	\$14.33	\$14.60	\$14.86	\$15.12	\$15.39	\$15.65	\$15.92	\$16.18	\$16.44	\$16.97
<b>D</b>													
<b>Annual</b>	\$30,246	\$30,799	\$31,350	\$31,896	\$32,445	\$32,997	\$33,544	\$34,099	\$34,648	\$35,198	\$35,768	\$36,299	\$37,415
<b>Daily</b>	\$115.89	\$118.00	\$120.11	\$122.21	\$124.31	\$126.42	\$128.52	\$130.65	\$132.75	\$134.86	\$137.04	\$139.08	\$143.35
<b>Hourly</b>	\$14.49	\$14.75	\$15.01	\$15.28	\$15.54	\$15.80	\$16.07	\$16.33	\$16.59	\$16.86	\$17.13	\$17.38	\$17.92
<b>E</b>	Secretary to Superintendent of Schools-- Range												
					\$33,358	to		\$41,567					
					\$127.81			\$159.26					
					\$15.98			\$19.91					

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

**TEACHER ASSISTANT SALARY SCHEDULE**

**FY'12**

	1	2	3	4	5	6	7	8	9	10	11	12	13
<b>I</b>													
<b>Annual</b>	\$13,379	\$13,780	\$14,199	\$14,622	\$15,060	\$15,510	\$15,976	\$16,456	\$16,949	\$17,455	\$17,892	\$18,338	\$18,983
<b>Daily</b>	\$70.05	\$72.15	\$74.34	\$76.56	\$78.85	\$81.21	\$83.64	\$86.16	\$88.74	\$91.39	\$93.67	\$96.01	\$99.39
<b>Hourly</b>	\$9.34	\$9.62	\$9.91	\$10.21	\$10.51	\$10.83	\$11.15	\$11.49	\$11.83	\$12.18	\$12.49	\$12.80	\$13.25
<b>II</b>													
<b>Annual</b>	\$14,848	\$15,294	\$15,754	\$16,228	\$16,713	\$17,215	\$17,734	\$18,283	\$18,813	\$19,376	\$19,859	\$20,356	\$21,073
<b>Daily</b>	\$77.74	\$80.07	\$82.48	\$84.98	\$87.50	\$90.13	\$92.85	\$95.62	\$98.50	\$101.45	\$103.97	\$106.57	\$110.33
<b>Hourly</b>	\$10.36	\$10.68	\$11.00	\$11.33	\$11.67	\$12.02	\$12.38	\$12.75	\$13.13	\$13.53	\$13.86	\$14.21	\$14.71

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



**PARA-PROFESSIONAL SALARY SCHEDULE**

**FY'12**

	1	2	3	4	5	6	7	8	9	10	11	12	13
<b>Annual</b>	\$17,430	\$17,953	\$18,491	\$19,048	\$19,616	\$20,209	\$20,817	\$21,436	\$22,083	\$23,309	\$23,489	\$23,894	\$24,737
<b>Daily</b>	\$91.26	\$93.99	\$96.81	\$99.73	\$102.71	\$105.81	\$108.99	\$112.24	\$115.62	\$122.04	\$122.98	\$125.10	\$129.51
<b>Hourly</b>	\$12.17	\$12.53	\$12.91	\$13.30	\$13.69	\$14.11	\$14.53	\$14.97	\$15.42	\$16.27	\$16.40	\$16.68	\$17.27

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

**ECC DIRECTOR**

**SALARY SCHEDULE** **FY12**

STEP	SALARY	HOURLY
1	\$25,772	13.17
2	\$26,415	13.49
3	\$27,059	13.82
4	\$27,706	14.15
5	\$28,348	14.48
6	\$28,994	14.81
7	\$29,637	15.14
8	\$30,280	15.47
9	\$30,924	15.80
10	\$31,570	16.13
11	\$32,214	16.46

**EXTENDED CHILD CARE SALARY SCHEDULE -- 12 MONTHS**

**FY'12**

**ite Director Salary Schedule**

	1	2	3	4	5	6	7	8	9	10	11	12	13
<b>I</b>													
<b>Annual</b>	\$18,281	\$18,831	\$19,397	\$19,982	\$20,578	\$21,196	\$21,833	\$22,488	\$23,181	\$23,852	\$24,450	\$25,057	\$25,942
<b>Daily</b>	\$70.04	\$72.15	\$74.32	\$76.56	\$78.84	\$81.21	\$83.65	\$86.16	\$88.74	\$91.39	\$93.68	\$96.00	\$99.39
<b>Hourly</b>	\$9.34	\$9.62	\$9.91	\$10.21	\$10.51	\$10.83	\$11.15	\$11.49	\$11.83	\$12.18	\$12.49	\$12.80	\$13.25
<b>II</b>													
<b>Annual</b>	\$20,290	\$20,899	\$21,527	\$22,174	\$22,839	\$23,528	\$24,233	\$24,955	\$25,708	\$26,477	\$27,136	\$27,819	\$28,798
<b>Daily</b>	\$77.74	\$80.07	\$82.48	\$84.96	\$87.50	\$90.14	\$92.85	\$95.61	\$98.50	\$101.44	\$103.97	\$106.59	\$110.34
<b>Hourly</b>	\$10.37	\$10.68	\$11.00	\$11.33	\$11.67	\$12.02	\$12.38	\$12.75	\$13.13	\$13.53	\$13.86	\$14.21	\$14.71

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

**CHILD CARE WORKERS Hourly Rate Schedule**

Class	Hourly Rate
I	\$7.60
II	\$8.15
III	\$9.43
Substitutes	Minimum Wage \$7.25

**MAINTENANCE SALARY SCHEDULE****FY'12**

	<b>Mechanical Trades Technician</b> Carpenter, Electrician, Low Voltage Technician Buildings & Grounds Foreman	<b>Mechanical Trades Apprentice</b> Groundsmen, Locksmith	<b>Laborer, Groundsmen Equip. Oper.</b>
Step	Hourly Rate	Hourly Rate	Hourly Rate
1	\$14.82	\$13.44	\$11.27
2	\$15.29	\$13.86	\$11.64
3	\$15.79	\$14.31	\$12.01
4	\$16.30	\$14.77	\$12.40
5	\$16.83	\$15.25	\$12.80
6	\$17.36	\$15.74	\$13.21
7	\$17.93	\$16.26	\$13.64
8	\$18.51	\$16.77	\$14.10
9	\$19.11	\$17.31	\$14.54
10	\$19.74	\$17.87	\$15.01
11	\$20.37	\$18.46	\$15.49
12	\$21.03	\$19.06	\$15.99
13	\$21.71	\$19.67	\$16.41
14	\$22.40	\$20.31	\$17.05

**CUSTODIAL SALARY SCHEDULE**

**FY:12**

	<b>Class A Custodian</b>	<b>Shift Foreman</b>	<b>Chief Custodian Elementary/Other</b>	<b>Chief Custodian Large Elementary</b>	<b>Chief Custodian Middle Schools</b>	<b>Chief Custodian ORHS</b>
<b>Step</b>	<b>Hourly Rate</b>	<b>Hourly Rate</b>	<b>Hourly Rate</b>	<b>Hourly Rate</b>	<b>Hourly Rate</b>	<b>Hourly Rate</b>
1	\$9.99	\$10.27	\$10.96	\$11.20	\$11.76	\$13.22
2	\$10.30	\$10.60	\$11.31	\$11.56	\$12.14	\$13.66
3	\$10.64	\$10.95	\$11.68	\$11.93	\$12.53	\$14.10
4	\$10.98	\$11.30	\$12.06	\$12.31	\$12.93	\$14.57
5	\$11.44	\$11.66	\$12.45	\$12.70	\$13.36	\$15.09
6	\$11.70	\$12.05	\$12.84	\$13.12	\$13.80	\$15.57
7	\$12.08	\$12.43	\$13.25	\$13.53	\$14.23	\$16.05
8	\$12.47	\$12.83	\$13.70	\$13.96	\$14.68	\$16.57
9	\$12.87	\$13.24	\$14.15	\$14.43	\$15.17	\$17.11
10	\$13.29	\$13.69	\$14.59	\$14.89	\$15.67	\$17.68
11	\$13.74	\$14.13	\$15.07	\$15.36	\$16.16	\$18.24
12	\$14.17	\$14.57	\$15.55	\$15.87	\$16.68	\$18.82
13	\$14.62	\$15.04	\$16.04	\$16.39	\$17.22	\$19.41
14	\$15.09	\$15.53	\$16.56	\$16.91	\$17.78	\$20.07
15	\$15.59	\$16.03	\$17.11	\$17.44	\$18.36	\$20.71
16	\$16.07	\$16.54	\$17.66	\$18.01	\$18.94	\$21.36

<b>FOOD SERVICE SALARY SCHEDULE</b>	<b>FY'12</b>
-------------------------------------	--------------

Food Service Workers Steps	Hourly Rate	Food Service Managers Steps	Hourly Rate
1	\$9.03	1	\$14.71
2	\$9.31	2	\$15.20
3	\$9.60	3	\$15.70
4	\$9.89	4	\$16.23
5	\$10.21	5	\$16.75
6	\$10.53		
7	\$10.84		
8	\$11.20		
9	\$11.56		
10	\$11.92		
11	\$12.29		

Food Service Substitute Rate      \$8.67

**NURSE SALARY SCHEDULE - 191 DAYS****SALARY SCHEDULE** **FY'12**

STEP	SALARY	HOURLY
0	\$27,489	\$19.19
1	\$28,553	\$19.93
2	\$29,609	\$20.67
3	\$30,655	\$21.40
4	\$31,704	\$22.13
5	\$32,748	\$22.86
6	\$33,852	\$23.63
7	\$34,961	\$24.41
8	\$36,089	\$25.19
9	\$37,201	\$25.97
10	\$38,049	\$26.56

**COMPUTER TECHNICIANS****SALARY SCHEDULE****FY'12**

<b>Classification</b>	<b>Minimum</b>	<b>Maximum</b>
Computer Tech I	\$30,924 \$14.81	\$43,809 \$20.98
Computer Tech II	\$34,791 \$16.66	\$47,676 \$22.83



**CERTIFIED OCCUPATIONAL THERAPIST ASSISTANT SALARY SCHEDULE - 191 DAYS**

**SALARY SCHEDULE** **FY'12**

STEP	SALARY	HOURLY
1	\$27,590	\$19.26
2	\$28,651	\$20.00
3	\$29,552	\$20.63
4	\$30,439	\$21.25
5	\$31,435	\$21.94
6	\$32,375	\$22.60
7	\$33,372	\$23.30
8	\$34,344	\$23.97
9	\$35,475	\$24.76
10	\$36,281	\$25.33

# 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)<sup>1</sup>**

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 <sup>2</sup>	37.36%
Local & Other	1,105,769	6.34%
Federal PL-874	<u>435,398<sup>3</sup></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%

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

<sup>2</sup>First year of FICA pass through from State of Tennessee.

<sup>3</sup>Includes multiple year entitlements 1986, 1987, and 1988 received in FY 1988.

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

**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 <sup>4</sup>	31.81%
County	5,818,988	25.42%
State	7,668,881 <sup>5</sup>	33.50%
Federal Funds	855,245	3.74%
Charges for Services	1,213,723	5.30%
Other Revenues	<u>52,964</u>	<u>2.3%</u>
	\$22,890,233	100.00%

**FY 1993 (Actual)**

County Taxes	\$ 6,265,139	24.32%
State	10,057,086 <sup>6</sup>	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%

<sup>4</sup>Special appropriation by City to offset State funding loss.

<sup>5</sup>The year of the major State reduction in funding.

<sup>6</sup>Year 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)<sup>7</sup>**

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%

<sup>7</sup>This 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 (Actual)**

County Taxes	\$ 11,824,143	26.00%
State	19,146,926	42.10%
Charges for Current Services	550,367	1.21%
Other Local Revenue	243,538	0.54%
Federal Funds	211,225	0.46%
City	<u>13,508,021</u>	<u>29.70%</u>
	\$45,484,220	100.00%

**FY 2010 (Actual)**

County Taxes	\$ 12,649,926	26.97%
State	19,333,412	41.22%
Charges for Current Services	496,274	1.06%
Other Local Revenue	211,974	0.45%
Federal Funds	226,335	0.48%
City	<u>13,980,802</u>	<u>29.81%</u>
	\$46,898,722	100.00%

**FY 2011 (Budget)**

County Taxes	\$ 12,555,195	26.24%
State	19,998,613	41.80%
Charges for Current Services	421,775	0.88%
Other Local Revenue	169,900	0.36%
Federal Funds	223,819	0.47%
City	<u>14,470,131</u>	<u>30.25%</u>
	\$47,839,433	100.00%

**FY 2011 (Estimate)**

County Taxes	\$ 12,793,068	25.523%
State	20,233,821	40.367%
Charges for Current Services	406,000	0.810%
Other Local Revenue	832,100	1.660%
Federal Funds	329,894	0.658%
City	<u>15,529,302</u>	<u>30.982%</u>
	\$ 50,124,185	100.00%