



Welcome to

# Obion County Schools

*Building Character*

## General Purpose School Fund Central Cafeteria Fund



**For the Fiscal Year Beginning July 1, 2009  
And Ending June 30, 2010**

# Total System Enrollment

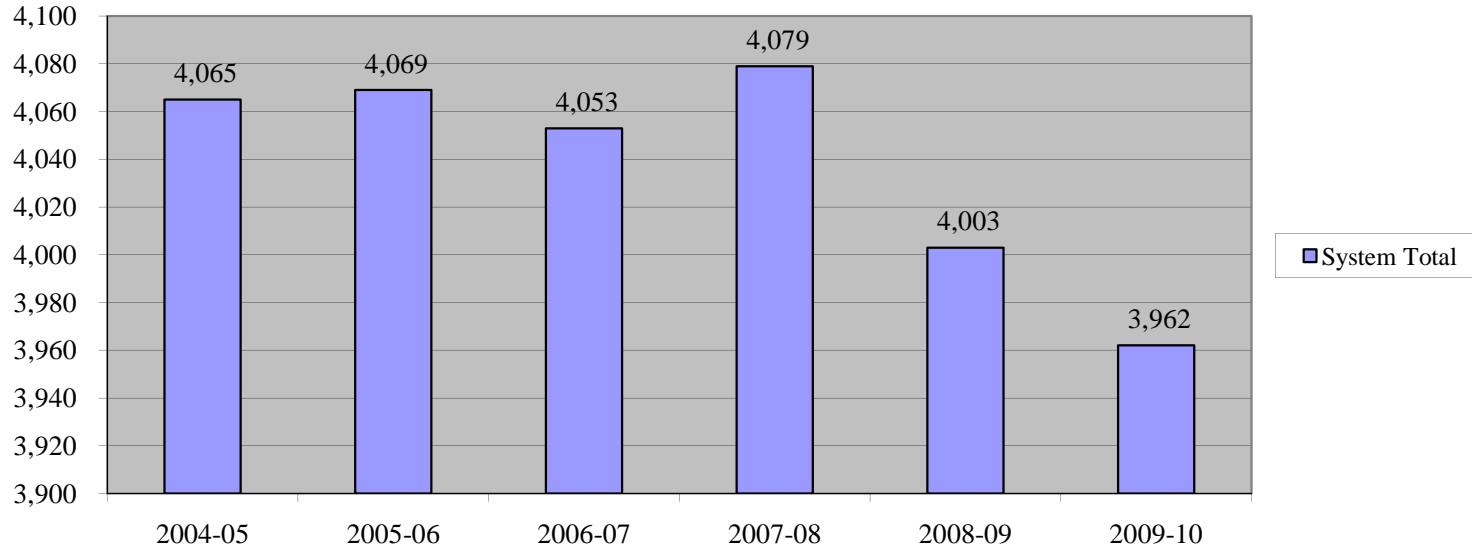
2004-05	2005-06	2006-07	2007-08	2008-09	2009-10
4,065	4,069	4,053	4,079	4,003	3,962

System Total

## Total System Enrollment

2004-2010

\*Projected Enrollment 2009-10



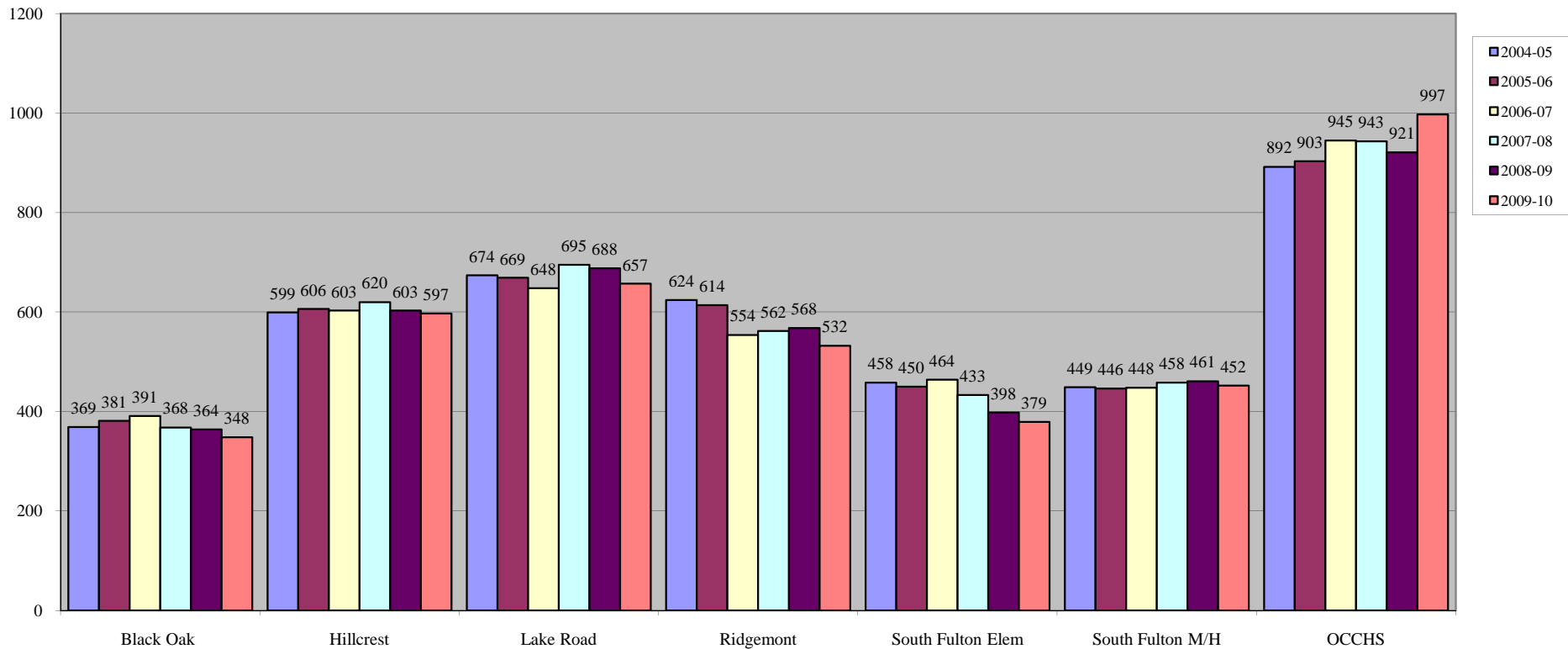
### Total System Enrollment

	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10
<b>Black Oak</b>	369	381	391	368	364	348
<b>Hillcrest</b>	599	606	603	620	603	597
<b>Lake Road</b>	674	669	648	695	688	657
<b>Ridgemont</b>	624	614	554	562	568	532
<b>South Fulton Elem</b>	458	450	464	433	398	379
<b>South Fulton M/H</b>	449	446	448	458	461	452
<b>OCCHS</b>	892	903	945	943	921	997

<b>System Total</b>	<b>4,065</b>	<b>4,069</b>	<b>4,053</b>	<b>4,079</b>	<b>4,003</b>	<b>3,962</b>
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### Total Enrollment By School 2004-2009

\*Projected Enrollment 2009-10

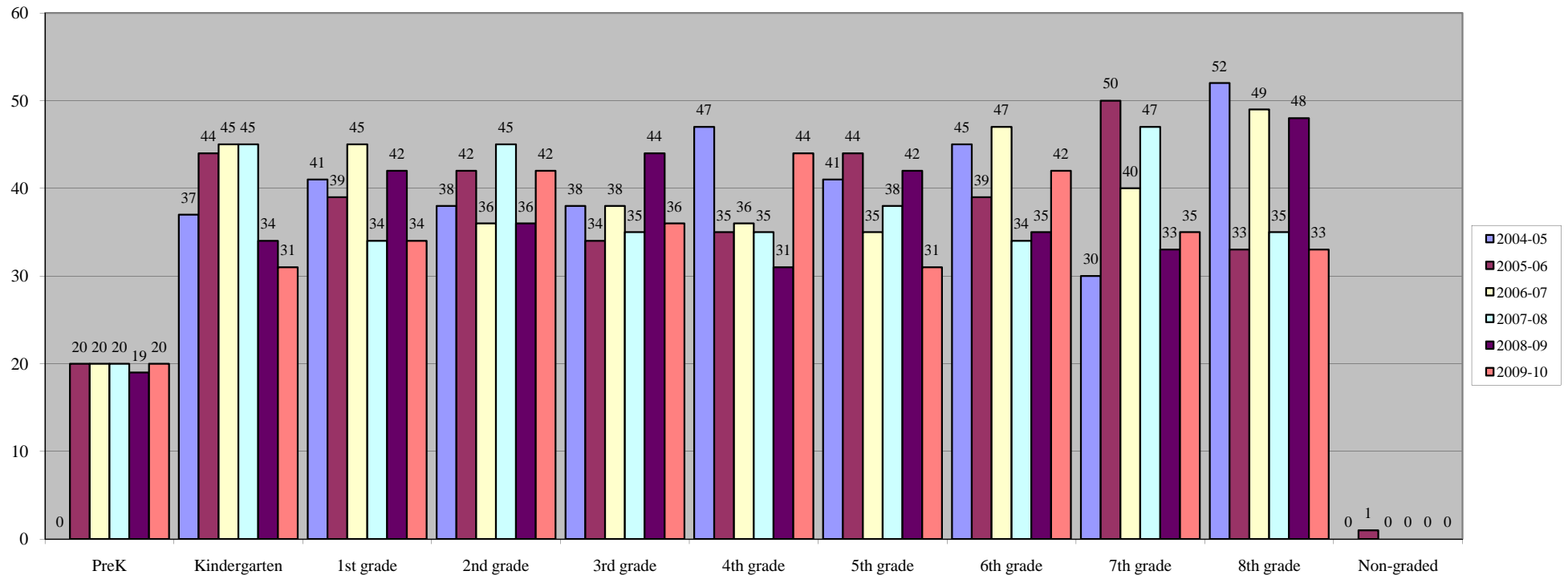


### Black Oak Elementary

	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10
<b>PreK</b>	0	20	20	20	19	20
<b>Kindergarten</b>	37	44	45	45	34	31
<b>1st grade</b>	41	39	45	34	42	34
<b>2nd grade</b>	38	42	36	45	36	42
<b>3rd grade</b>	38	34	38	35	44	36
<b>4th grade</b>	47	35	36	35	31	44
<b>5th grade</b>	41	44	35	38	42	31
<b>6th grade</b>	45	39	47	34	35	42
<b>7th grade</b>	30	50	40	47	33	35
<b>8th grade</b>	52	33	49	35	48	33
<b>Non-graded</b>	0	1	0	0	0	0
<b>Total School</b>	<b>369</b>	<b>381</b>	<b>391</b>	<b>368</b>	<b>364</b>	<b>348</b>

### Black Oak Elementary Enrollment 2004-2010

\*Projected Enrollment for 2009-10



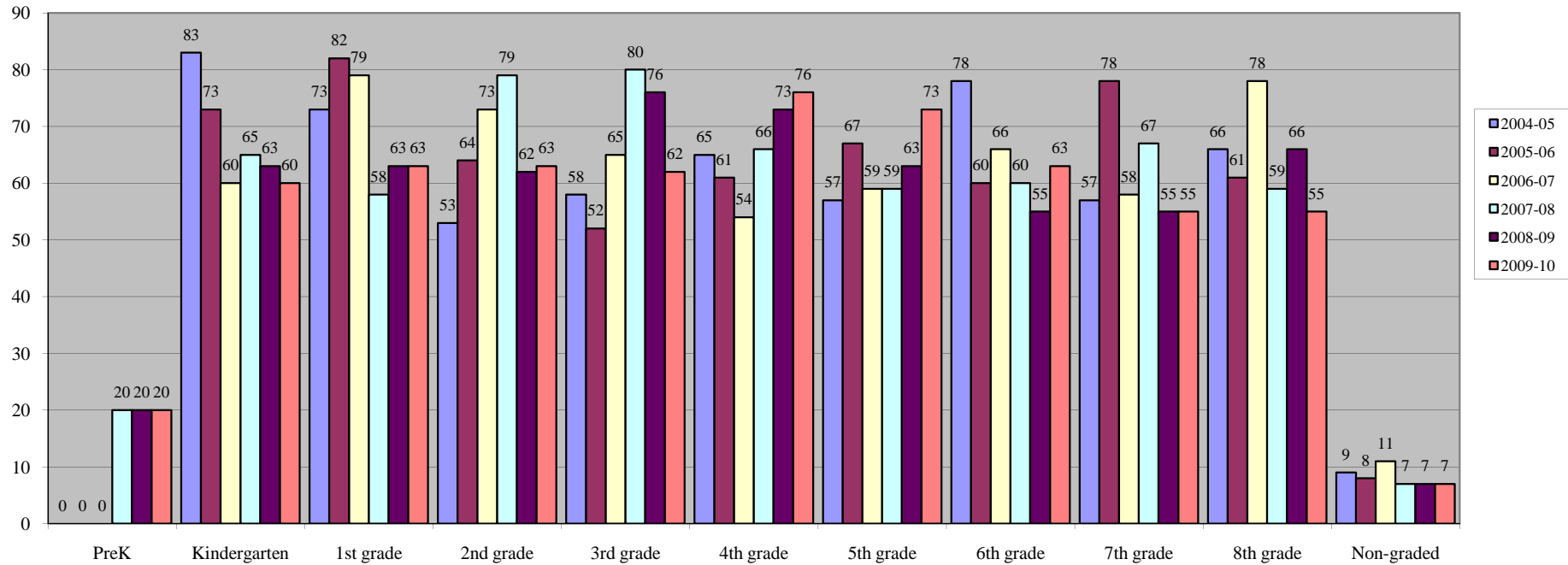
### Hillcrest Elementary

	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10
PreK	0	0	0	20	20	20
Kindergarten	83	73	60	65	63	60
1st grade	73	82	79	58	63	63
2nd grade	53	64	73	79	62	63
3rd grade	58	52	65	80	76	62
4th grade	65	61	54	66	73	76
5th grade	57	67	59	59	63	73
6th grade	78	60	66	60	55	63
7th grade	57	78	58	67	55	55
8th grade	66	61	78	59	66	55
Non-graded	9	8	11	7	7	7

<b>Total School</b>	<b>599</b>	<b>606</b>	<b>603</b>	<b>620</b>	<b>603</b>	<b>597</b>
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### Hillcrest Elementary Enrollment 2004-2010

\* Projected Enrollment for 2009-10



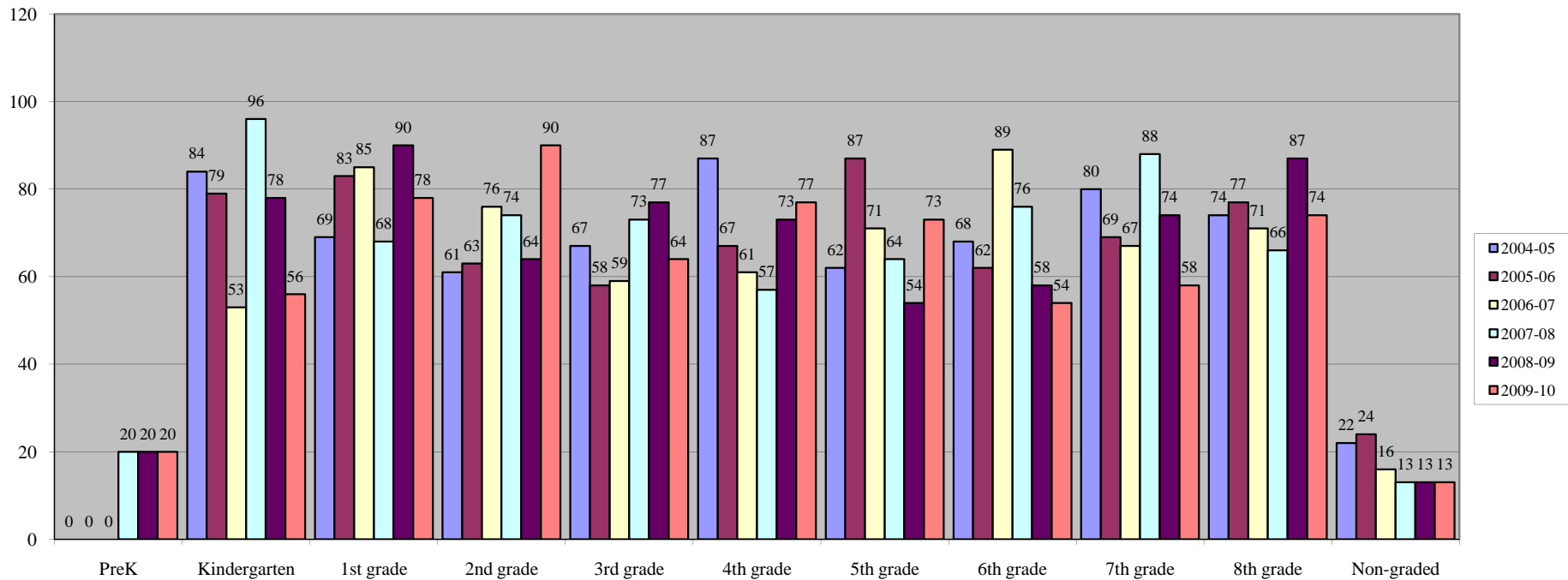
### Lake Road Elementary

	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10
<b>PreK</b>	0	0	0	20	20	20
<b>Kindergarten</b>	84	79	53	96	78	56
<b>1st grade</b>	69	83	85	68	90	78
<b>2nd grade</b>	61	63	76	74	64	90
<b>3rd grade</b>	67	58	59	73	77	64
<b>4th grade</b>	87	67	61	57	73	77
<b>5th grade</b>	62	87	71	64	54	73
<b>6th grade</b>	68	62	89	76	58	54
<b>7th grade</b>	80	69	67	88	74	58
<b>8th grade</b>	74	77	71	66	87	74
<b>Non-graded</b>	22	24	16	13	13	13

<b>Total School</b>	<b>674</b>	<b>669</b>	<b>648</b>	<b>695</b>	<b>688</b>	<b>657</b>
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### Lake Road Elementary Enrollment 2004-2010

\*Projected Enrollment 2009-10

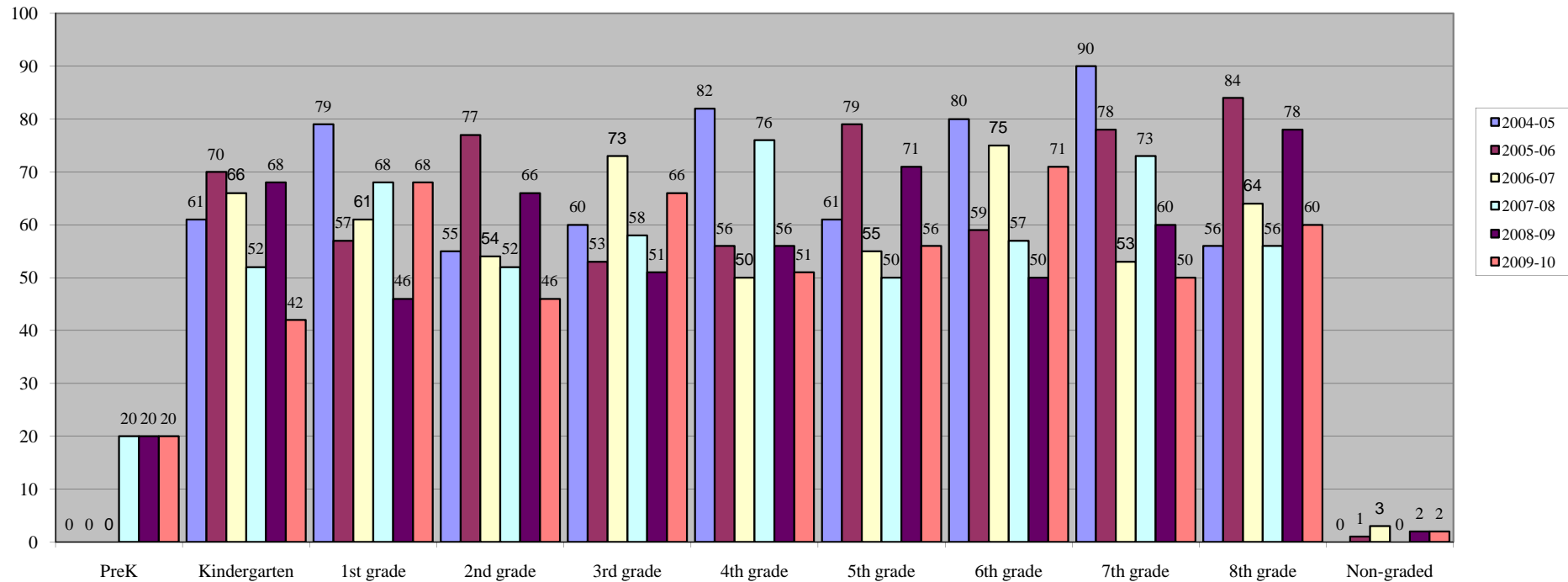


## Ridgmont Elementary

	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10
<b>PreK</b>	0	0	0	20	20	20
<b>Kindergarten</b>	61	70	66	52	68	42
<b>1st grade</b>	79	57	61	68	46	68
<b>2nd grade</b>	55	77	54	52	66	46
<b>3rd grade</b>	60	53	73	58	51	66
<b>4th grade</b>	82	56	50	76	56	51
<b>5th grade</b>	61	79	55	50	71	56
<b>6th grade</b>	80	59	75	57	50	71
<b>7th grade</b>	90	78	53	73	60	50
<b>8th grade</b>	56	84	64	56	78	60
<b>Non-graded</b>	0	1	3	0	2	2
<b>Total School</b>	<b>624</b>	<b>614</b>	<b>554</b>	<b>562</b>	<b>568</b>	<b>532</b>

### Ridgmont Elementary Enrollment 2004-2010

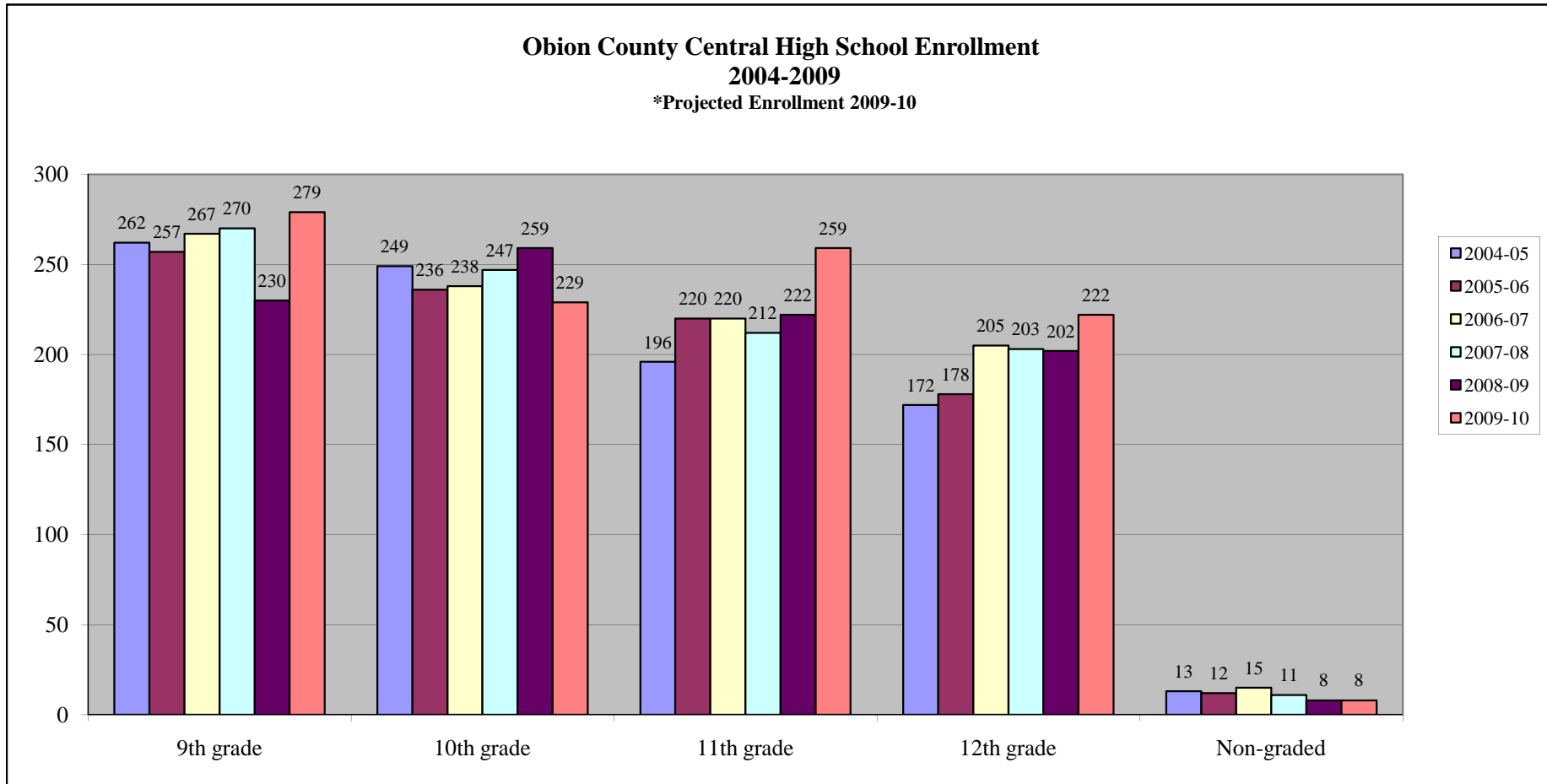
\*Projected Enrollment 2009-10



### Obion County Central High School

	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10
<b>9th grade</b>	262	257	267	270	230	279
<b>10th grade</b>	249	236	238	247	259	229
<b>11th grade</b>	196	220	220	212	222	259
<b>12th grade</b>	172	178	205	203	202	222
<b>Non-graded</b>	13	12	15	11	8	8

<b>Total School</b>	<b>892</b>	<b>903</b>	<b>945</b>	<b>943</b>	<b>921</b>	<b>997</b>
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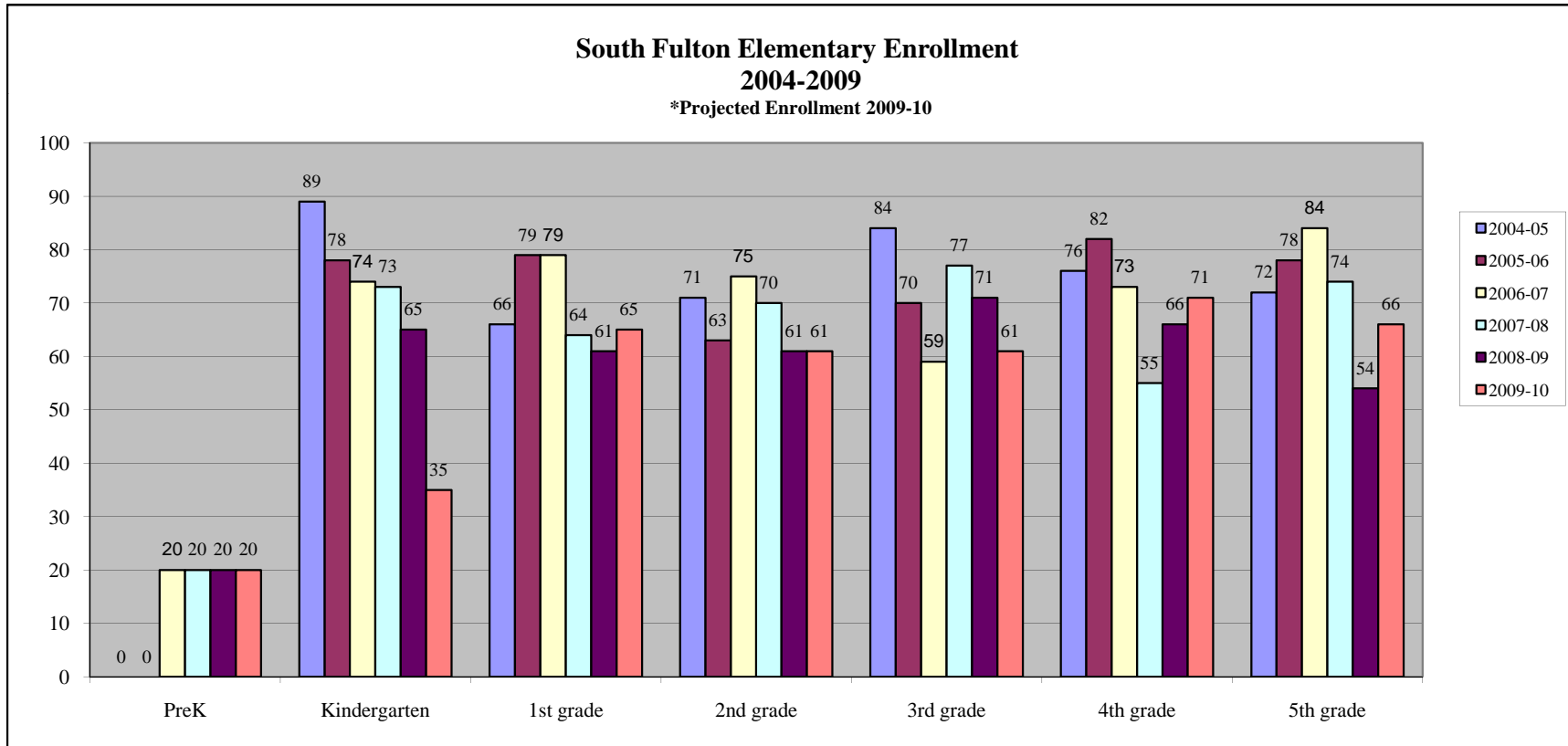




**South Fulton Elementary**

	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10
<b>PreK</b>	0	0	20	20	20	20
<b>Kindergarten</b>	89	78	74	73	65	35
<b>1st grade</b>	66	79	79	64	61	65
<b>2nd grade</b>	71	63	75	70	61	61
<b>3rd grade</b>	84	70	59	77	71	61
<b>4th grade</b>	76	82	73	55	66	71
<b>5th grade</b>	72	78	84	74	54	66

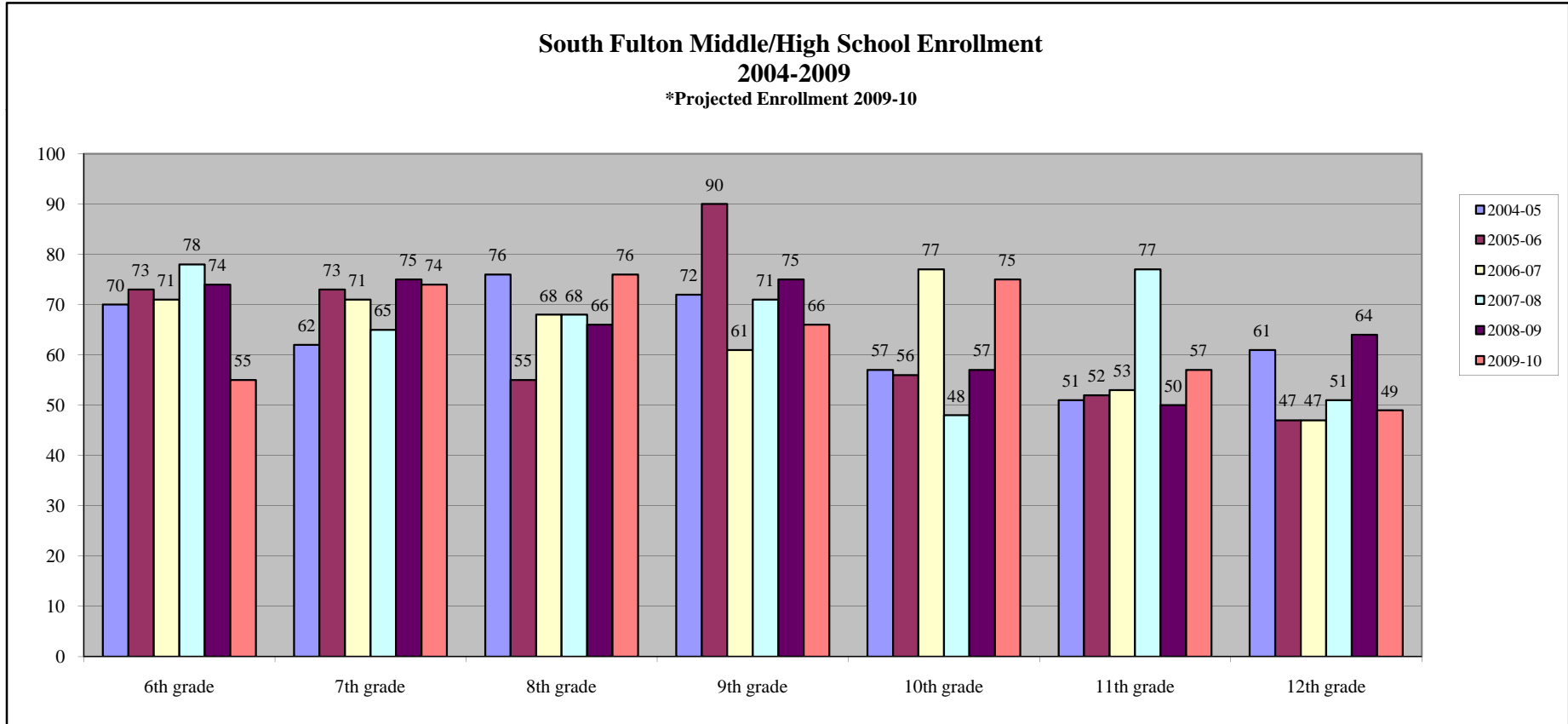
<b>Total School</b>	<b>458</b>	<b>450</b>	<b>464</b>	<b>433</b>	<b>398</b>	<b>379</b>
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**South Fulton Middle/High School**

	<b>2004-05</b>	<b>2005-06</b>	<b>2006-07</b>	<b>2007-08</b>	<b>2008-09</b>	<b>2009-10</b>
6th grade	70	73	71	78	74	55
7th grade	62	73	71	65	75	74
8th grade	76	55	68	68	66	76
9th grade	72	90	61	71	75	66
10th grade	57	56	77	48	57	75
11th grade	51	52	53	77	50	57
12th grade	61	47	47	51	64	49

<b>Total School</b>	<b>449</b>	<b>446</b>	<b>448</b>	<b>458</b>	<b>461</b>	<b>452</b>
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**FY 2009-2010 BUDGET DOCUMENT**

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ACCOUNT	ESTIMATED REVENUES AND OTHER SOURCES
NO.	EXPENDITURES (APPROPRIATIONS) AND OTHER USES

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ESTIMATED REVENUES AND OTHER SOURCES		<b>General</b>	<b>Central</b>
		<b>Purpose</b>	<b>Cafeteria</b>
40000	Local Taxes	\$ 8,155,290	\$ -
41000	Licenses & Permits	1,800	-
43000	Charges for Current Services	146,100	854,500
44000	Other Local Revenues	77,000	6,500
46500	State Education Funds	17,510,482	22,000
46800	Other State Revenues	474,400	-
47100	Federal Funds Received Thru State	371,468	1,190,950
49000	Other Sources	3,000,000	-
14100	TOTAL ESTIMATED REVENUES & OTHER SOURCES	\$ 29,736,540	\$ 2,073,950
30000	Reserves and/or Fund Balances	3,353,080	533,224
	<b>TOTAL AVAILABLE FUNDS</b>	<b>\$ 33,089,620</b>	<b>\$ 2,607,174</b>

**FY 2009-2010 BUDGET DOCUMENT**

ACCOUNT NO.	ESTIMATED REVENUES AND OTHER SOURCES EXPENDITURES (APPROPRIATIONS) AND OTHER USES		
EXPENDITURES (APPROPRIATIONS)			
		<b>General Purpose</b>	<b>Central Cafeteria</b>
	<b>Instruction</b>		
71100	Regular Instruction Program	\$ 13,161,237	\$ -
71150	Alternative Instruction Program	82,600	-
71200	Special Education Program	1,612,130	-
71300	Vocational Education Program	1,026,813	-
71400	Student Body Education Program	86,750	-
71600	Adult Education Program	51,167	-
	<b>Support Services</b>		
72110	Attendance	153,273	-
72120	Health Services	307,236	-
72130	Other Student Support	565,864	-
72210	Regular Instruction Program	1,152,658	-
72215	Alternative Instruction Program	6,479	-
72220	Special Education Program	122,630	-
72230	Vocational Education Program	14,568	-
72260	Adult Education Program	69,746	-
72310	Board of Education	439,423	-
72320	Office of Superintendent	206,569	-
72410	Office of Principal	1,726,795	-
72510	Fiscal Services	147,116	-
72610	Operation of Plant	2,397,129	-
72620	Maintenance of Plant	607,019	-
72710	Transportation	1,383,674	-
72810	Central and Other	194,440	-
	<b>Operation of Non-Instructional Services</b>		
73100	Food Service	-	2,109,145
73300	Community Services	225,000	-
73400	Early Childhood Education	483,220	-
76100	Regular Capital Outlay	4,847,650	-
80000	Education Debt Services	-	-
99000	Other Uses (Transfers)	-	-
	<b>TOTAL EXPENDITURES (APPROPRIATIONS)</b>	<b>\$ 31,071,186</b>	<b>\$ 2,109,145</b>

**FY 2009-2010 BUDGET DOCUMENT**  
**General Purpose School Fund (Fund 141)**

ACCOUNT NO.	ESTIMATED REVENUES	Actual FY08	Estimated FY09	Budget FY010
40000	Local Taxes	\$ 8,135,251	\$ 8,203,515	\$ 8,155,290
41000	Licenses and Permits	1,827	1,824	1,800
43000	Charges for Current Services	155,677	153,106	146,100
44000	Other Local Revenues	89,893	98,824	77,000
46500	State Education Funds	16,478,315	17,413,548	17,510,482
46800	Other State Revenues	1,163,169	491,262	474,400
47100	Federal Through State	251,724	237,089	371,468
	<b>TOTAL ESTIMATED REVENUES</b>	<b>\$ 26,275,856</b>	<b>\$ 26,599,168</b>	<b>\$ 26,736,540</b>
49000	Other Sources	\$ 129,943	\$ 25,365	\$ 3,000,000
	<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>\$ 26,405,799</b>	<b>\$ 26,624,533</b>	<b>\$ 29,736,540</b>

ACCOUNT NO.	EXPENDITURES (APPROPRIATIONS)	Actual FY08	Estimated FY09	Budget FY10
	<b>INSTRUCTION</b>			
71100	Regular Instruction Program	\$ 12,505,121	\$ 12,765,609	\$ 13,161,237
71150	Alternative Instruction Program	53,586	77,669	82,600
71200	Special Education Program	1,634,491	1,621,311	1,612,130
71300	Vocational Education Program	1,000,695	1,006,077	1,026,813
71400	Student Body Education Program	89,870	140,478	86,750
71600	Adult Education Program	39,706	60,132	51,167
<b>71000</b>	<b>TOTAL INSTRUCTIONAL EXPENDITURES</b>	<b>\$ 15,323,469</b>	<b>\$ 15,671,276</b>	<b>\$ 16,020,697</b>
	<b>SUPPORT SERVICES</b>			
72110	Attendance	\$ 121,823	\$ 131,096	\$ 153,273
72120	Health Services	263,406	305,867	307,236
72130	Other Student Support	565,951	578,023	565,864
72210	Regular Instruction Program	1,251,967	1,038,615	1,152,658
72215	Alternative Instruction Program	135	6,315	6,479
72220	Special Education Program	104,050	116,317	122,630
72230	Vocational Education Program	34,247	10,986	14,568
72260	Adult Education Program	72,838	74,504	69,746
72310	Board of Education	407,685	425,797	439,423
72320	Office of the Superintendent	183,024	197,498	206,569
72410	Office of the Principal	1,554,277	1,654,609	1,726,795
72510	Fiscal Services	181,089	216,201	147,116
72610	Operation of Plant	2,149,256	2,287,906	2,397,129
72620	Maintenance of Plant	489,112	591,272	607,019
72710	Transportation	1,650,456	1,603,369	1,383,674
72810	Central and Other	-	178,968	194,440
<b>72000</b>	<b>TOTAL SUPPORT SERVICES EXPENDITURES</b>	<b>\$ 9,029,316</b>	<b>\$ 9,417,343</b>	<b>\$ 9,494,619</b>
	<b>OPERATION OF NON-INSTRUCTIONAL SERVICES</b>			
73300	Community Services	\$ 218,215	\$ 192,004	\$ 225,000
73400	Early Childhood Education	508,794	475,928	483,220
76100	Regular Capital Outlay	485,800	2,312,416	4,847,650
99000	Other Uses	200,000	200,000	-
	<b>TOTAL OPERATION OF NON-INSTRUCTIONAL SERVICES</b>	<b>\$ 1,412,809</b>	<b>\$ 3,180,348</b>	<b>\$ 5,555,870</b>
<b>730000</b>	<b>GRAND TOTAL EXPENDITURES (APPROPRIATIONS)</b>	<b>\$ 25,765,594</b>	<b>\$ 28,268,967</b>	<b>\$ 31,071,186</b>

<b>Excess of Estimated Revenues and Other Sources Over</b>				
<b>(Under) Estimated Expenditures and Other Uses</b>	<b>\$ 640,205</b>	<b>\$ (1,644,434)</b>	<b>\$ (1,334,646)</b>	
<b>Actual/Estimated Beginning Fund Balance, July 1, 2007, 2008, 2009</b>	<b>\$ 4,357,309</b>	<b>\$ 4,997,514</b>	<b>\$ 3,353,080</b>	
<b>Actual/Estimated Ending Fund Balance, June 30, 2008, 2009, 2010</b>	<b>\$ 4,997,514</b>	<b>\$ 3,353,080</b>	<b>\$ 2,018,434</b>	

**Obion County, Tennessee**  
**Proposed Budget for the Fiscal Year Ending June 30, 2010**  
**FY 2009-2010 BUDGET DOCUMENT**

<b>General Purpose School Fund (Fund 141)</b>	<b>Actual FY08</b>	<b>Estimated FY09</b>	<b>Estimated FY10</b>
<b>Estimated Revenues and Other Sources</b>			
Local Taxes	\$ 8,135,251	\$ 8,203,515	\$ 8,155,290
State of Tennessee	17,641,484	17,904,810	17,984,882
Federal Government	251,724	237,089	371,468
Other Sources	377,340	279,119	3,224,900
<i>Total Estimated Revenues and Other Sources</i>	<u>\$ 26,405,799</u>	<u>\$ 26,624,533</u>	<u>\$ 29,736,540</u>
<b>Estimated Expenditures and Other Uses</b>			
Salaries	\$ 20,587,297	\$ 21,156,337	\$ 21,492,488
Other Costs	5,178,297	7,112,630	9,578,698
<i>Total Estimated Expenditures and Other Uses</i>	<u>\$ 25,765,594</u>	<u>\$ 28,268,967</u>	<u>\$ 31,071,186</u>
Estimated Beginning Fund Balance - July 1	\$ 4,357,309	\$ 4,997,514	\$ 3,353,080
Estimated Ending Fund Balance - June 30	<u>\$ 4,997,514</u>	<u>\$ 3,353,080</u>	<u>\$ 2,018,434</u>
Employee Positions	<u>464</u>	<u>465</u>	<u>462</u>

# **REVENUES**

## **40000 LOCAL TAXES**

### **40100 COUNTY PROPERTY TAXES**

Taxes levied based on the assessed value of real and personal property within a county to be used for school/educational purposes. The taxes become due and payable on October 1. Interest and penalties begin to accrue on March 1, when taxes become delinquent.

40110 Current Property Tax

40120 Trustee's Collections - Prior Year – Represents funds collected for prior year's property taxes.

40130 Clerk & Master/Circuit Court - Prior Years – Represents funds received for unpaid prior year's taxes that are collected through the courts.

40140 Interest & Penalty – Represents interest and penalties on delinquent taxes.

40150 Pick-Up Taxes – Represents taxes collected from properties left off the tax rolls or taxes collected due to billing errors.

Payments in Lieu of Taxes – These revenues are the result of local governing authority agreements with federal, state, or other outside agencies.

40161 Payments in Lieu of Taxes – T.V.A.

40162 Payments in Lieu of Taxes – Local Utilities

40163 Payments in Lieu of Taxes – Other

### **40200 COUNTY LOCAL OPTION TAXES**

This category represents local option sales taxes levied and collected by the local governing body. These taxes are in addition to any state taxes levied and are levied by county resolution. Qualified registered voters must approve the resolution. These taxes are not dependent upon or in any way connected with the property tax rate.

40210 Local Option Sales Tax

40270 Business Tax

### **40300 STATUTORY LOCAL TAXES**

These local taxes are created by state legislative enactment. The tax is imposed upon the sale and consumption of goods and services.

40320 Bank Excise Tax

40350 Interstate Telecommunications Tax

### **41000 LICENSES AND PERMITS**

Represents the fees levied by and paid to the local governing body. Examples include marriage licenses, and any permits issued and assigned to the school system.

41110 Marriage Licenses

# REVENUES

## 43000 CHARGES FOR CURRENT SERVICES

Charges for current services represent non-tax local revenue sources such as tuition and user charges for special services. Tuition payments for children are addressed in *TCA 49-6-403*. Tuition for out-of-state students is **required** by *TCA 49-6-403 (f)*. Amounts that may be charged are addressed in *TCA 49-6-3003*.

- 43531 Transportation – Other State Systems
- 43570 Receipts from Individual Schools
- 43581 Community Service Fees – Children
- 43582 Community Service Fees – Adults
- 43990 Other Charges for Services

## 44000 OTHER LOCAL REVENUES

Other local revenue represents other non-tax receipts from local sources for interest earned on deposits, rent, contributions, sale of equipment, insurance recovery and miscellaneous refunds.

- 44120 Lease/rentals – Represents revenue from the rental of school facilities, property, etc. in accordance with local board policy.
- 44130 Sales of Materials & Supplies
- 44146 E-Rate Funding
- 44170 Miscellaneous Refunds – Represents miscellaneous refunds and reimbursements from various sources. If money is received as a result of purchase returns, the check received should be used to directly offset the expenditure that the original order was charged against.

## 44500 NONRECURRING ITEMS

- 44530 Sale of Equipment – Represents funds received from the sale of equipment declared surplus. Refer to *TCA 49-6-2006* and *49-6-2007*.
- 44560 Damages Recovered from Individuals
- 44570 Contributions & Gifts
- 44990 Other Local Revenue – Represents funds received from local sources and not otherwise classified above.



**FY 2009-2010 BUDGET DOCUMENT**  
**General Purpose School Fund (Fund 141)**

<b>ACCOUNT NO.</b>	<b>ESTIMATED REVENUES</b>	<b>Actual FY08</b>	<b>Estimated FY09</b>	<b>Budget FY010</b>
<b>Local Taxes</b>				
40100	County Property Taxes			
40110	Current Property Tax	\$ 4,187,232	\$ 4,232,640	4,282,290
40120	Trustee's Collections - Prior Year	152,168	131,789	131,500
40130	Circuit Clk./Clk. & Master Coll. - Prior Yrs	91,490	59,858	57,500
40140	Interest & Penalty	26,197	23,641	23,500
40150	Pickup Taxes	-	-	-
40161	Payments in Lieu of Taxes - T.V.A.	-	-	-
40162	Payments in Lieu of Taxes - Local Utilities	3,044	6,888	5,000
40163	Payments in Lieu of Taxes - Other	191,471	178,808	178,000
40200	County Local Option Taxes			
40210	Local Option Sales Tax	3,398,310	3,480,320	3,395,000
40240	Wheel Tax	-	-	-
40270	Business Tax	66,118	74,767	67,500
40290	Other County Local Option Taxes	-	-	-
40300	Statutory Local Taxes			
40320	Bank Excise Tax	16,103	11,810	12,000
40330	Wholesale Beer Tax	-	-	-
40350	Interstate Telecommunications Tax	3,118	2,994	3,000
40390	Other Statutory Local Taxes	-	-	-
<b>40100</b>	<b>Total County Taxes</b>	<b>\$ 8,135,251</b>	<b>\$ 8,203,515</b>	<b>8,155,290</b>
<b>40000</b>	<b>Total Local Taxes</b>	<b>\$ 8,135,251</b>	<b>\$ 8,203,515</b>	<b>8,155,290</b>

**FY 2009-2010 BUDGET DOCUMENT**  
**General Purpose School Fund (Fund 141)**

<b>ACCOUNT NO.</b>	<b>ESTIMATED REVENUES</b>	<b>Actual FY08</b>	<b>Estimated FY09</b>	<b>Budget FY010</b>
41000	Licenses and Permits			
41100	Licenses			
41110	Marriage Licenses	\$ 1,827	\$ 1,824	1,800
41140	Cable TV Franchise	-	-	-
41150	Mobile Home Licenses	-	-	-
41590	Other Permits	-	-	-
<b>41000</b>	<b>Total Licenses and Permits</b>	<b>\$ 1,827</b>	<b>\$ 1,824</b>	<b>1,800</b>
43000	Charges for Current Services			
43300	Fees			
43380	Vending Machine Collections	\$ -	\$ 207	\$ -
43500	Education Charges			
43515	Tuition - Other State Systems	-	-	-
43516	Tuition - Out of State Systems	-	2,765	-
43517	Tuition - Other	-	-	-
43531	Transportation Other State Systems	-	13,500	8,100
	Contract with Trenton SSD for Spec Ed Students			2,700
	Contract with Humboldt City for Spec Ed Students			2,700
	Contract with Bradford SSD for Spec Ed Student			2,700
43570	Receipts from Individual Schools	33,676	27,886	32,500
43581	Community Service Fees - Children (Day Care)	121,611	106,200	105,500
	South Fulton Elementary			36,500
	Ridgemont Elementary			23,250
	Lake Road Elementary			24,000
	Hillcrest Elementary			21,750
43582	Community Service Fees - Adults	390	-	-
43583	TBI Criminal Background Fee	-	2,548	-
43990	Other Charges for Services	-	-	-
<b>43000</b>	<b>Total Charges for Current Services</b>	<b>\$ 155,677</b>	<b>\$ 153,106</b>	<b>146,100</b>

**FY 2009-2010 BUDGET DOCUMENT**  
**General Purpose School Fund (Fund 141)**

ACCOUNT NO.	ESTIMATED REVENUES	Actual FY08	Estimated FY09	Budget FY010
44000	Other Local Revenues			
44100	Recurring Items			
44120	Lease/Rentals	\$ 1	\$ 201	\$ -
44130	Sale of Materials & Supplies	3,561	1,800	-
44146	E-Rate Funding	-	42,023	46,000
44160	Retirees' Insurance Payments	2,900	4,712	-
44170	Miscellaneous Refunds	16,398	12,532	1,000
44500	Nonrecurring Items			
44530	Sale of Equipment	\$ 6,859	\$ 5,896	\$ -
44540	Sale of Property	-	-	-
44550	Resale of Materials - T & I House	-	-	-
44560	Damages Recovered from Individuals	4,579	1,857	-
44570	Contributions & Gifts	47,084	29,751	30,000
	Contribution from Coke, Helping Schools Plates, and G.I.F.T.S Grant			
44990	Other Local Revenue	8,511	52	-
<b>44000</b>	<b>Total Other Local Revenues</b>	<b>\$ 89,893</b>	<b>\$ 98,824</b>	<b>77,000</b>

# REVENUES

## State Education Funds

As required by Tennessee Code Annotated, the majority of State education funds are distributed through the Basic Education Program (BEP). Other funds include Driver Education, Career Ladder, Extended Contracts, Adult Education, and miscellaneous reimbursements.

### 46000 STATE OF TENNESSEE

#### 46511 Basic Education Program (BEP)

TCA 49-3-351 established the BEP as the funding formula for the distribution of state dollars for K-12 education. *The BEP is a funding formula - not a spending plan.* The BEP formula is divided into two component areas – classroom and non-classroom. The dollars that are generated by the formula are not specifically earmarked except to the extent that dollars generated by classroom components must be expended in the classroom. Classroom components include positions such as teachers, principals, assistant principals, etc. as well as textbooks, supplies and materials, and instructional equipment. Non-classroom components include positions such as superintendent/director, system secretaries, technology coordinators, and school secretaries. Other non-classroom components include maintenance and operations, pupil transportation and capital outlay.

46512 Basic Education Program ARRA Revenue

46515 Early Childhood Education

#### 46550 Driver Education

Driver's Education is financed at the state level through fines collected. Funds are allocated based on the number of students completing the Driver Education course per semester.

#### 46590 Other State Education Funds

This includes the State's portion of Adult Education, Salary Equity funds, Families First, Family Resource Centers, E-Rate, and other state grants. It also includes substitute teacher reimbursements for teachers participating in State programs.

46591 Coordinated School Health ARRA Revenue

46592 Internet Connectivity ARRA Revenue

46595 SSMS ARRA Revenue

#### 46610 Career Ladder Program

Represents State funds (outside the BEP) for licensed personnel who hold career ladder certification and an eligible position (a position in the personnel department, for example, does not have any pupil contact and the position is therefore not eligible for career ladder funds). Amounts are \$1,000 for Career Level I; \$2,000 for Level 2; \$3,000 for Level 3; TCA §49-5-5002.

#### 46612 Extended Contracts

Represents State funds available for extended work time for teachers and administrators based on an approved plan submitted by the system representing their needs assessment.

46615 Career Ladder – Extended Contracts ARRA Revenue

#### 46790 Other Vocational

Represents other state vocational grants and reimbursement for substitute teachers received from the state for teachers participating in State sponsored events.

# REVENUES

## **46980 Other State Grants**

This represents grants sponsored by State agencies other than the Dept. of Education. Revenue from Early Childhood Education grants sponsored by the Dept. of Children's Services should be recorded here.

**FY 2009-2010 BUDGET DOCUMENT**  
**General Purpose School Fund (Fund 141)**

<b>ACCOUNT NO.</b>	<b>ESTIMATED REVENUES</b>	<b>Actual FY08</b>	<b>Estimated FY09</b>	<b>Budget FY010</b>
46000	State of Tennessee			
46500	State Education Funds			
46511	Basic Education Program	\$ 16,092,000	\$ 16,336,000	15,816,400
	Allocation per State		16,479,000	
	Less: ARRA Funds (46512)		(726,600)	
	Estimated Insurance Increase (10%)		64,000	
<b>46512</b>	<b>Basic Education Program ARRA Revenue</b>	-	-	<b>726,600</b>
46515	Early Childhood Education	-	-	457,661
	Pre-K Grant		457,661	
46550	Driver Education	14,525	7,235	7,600
46570	Literacy Coordination	-	-	-
46590	Other State Education Funds	47,009	765,848	128,794
	Coordinated School Health Grant		-	
	Internet Connectivity (43.9%) (\$3.90 per ADM - 3,904)		6,684	
	SSMS (27.03%) (\$2.40 per ADM - 4,024)		2,610	
	Community Learning Center (SFE)		70,000	
	LEAPS (RM)		49,500	
<b>46591</b>	<b>Coordinated School Health ARRA Revenue</b>	-	-	<b>100,000</b>
<b>46592</b>	<b>Internet Connectivity ARRA Revenue</b>		(56.1%)	<b>8,542</b>
<b>46595</b>	<b>SSMS ARRA Revenue</b>		(72.97%)	<b>7,047</b>
46610	Career Ladder	218,035	211,565	191,638
46612	Career Ladder - Extended Contract	106,746	92,900	-
<b>46615</b>	<b>Career Ladder - Extended Contract ARRA Revenue</b>	-	-	<b>66,200</b>
46790	Other Vocational	-	-	-
<b>46500</b>	<b>Total State Education Funds</b>	<b>\$ 16,478,315</b>	<b>\$ 17,413,548</b>	<b>17,510,482</b>
46800	Other State Revenues			
46850	Mixed Drink Tax	\$ 2,406	\$ 2,766	\$ 2,500
46851	State Revenue Sharing - TVA	450,000	450,000	450,000
46980	Other State Grants	710,763	-	-
<b>46981</b>	<b>Safe Schools Grant ARRA Revenue</b>	-	-	<b>21,900</b>
46990	Other State Revenues	-	38,496	-
<b>46800</b>	<b>Total Other State Revenues</b>	<b>\$ 1,163,169</b>	<b>\$ 491,262</b>	<b>474,400</b>

# **REVENUES**

## **Federal Funds**

### **47000 FEDERAL GOVERNMENT**

#### **47100 Federal through State**

Although the School Federal Projects Fund receives most of the Federal through State revenue, the General Purpose School and Food Service Funds also receive some revenues through this category.

#### **47120 Adult Education State Grant Program**

Represents the Federal portion of the Adult Education Grant. This grant is based on an approved plan. Reimbursement requests are submitted based on actual expenditures. This is recorded in the General Purpose School Fund.

#### **47143 Education of the Handicapped Act - IDEA**

Individuals with Disabilities Education Act (IDEA) – Part B Grants assist LEAs in providing for the education of all children with disabilities. These grants are accounted for in the School Federal Projects Fund. In addition, the school system may apply for and receive reimbursement for “excess costs” related to the educational requirements of high-cost students receiving special education services, these revenues should be recorded in the General Purpose School Fund.

#### **47590 Other Federal through State**

Used to account for Federal through State revenues not having a separate revenue line item. Both General Purpose School Fund and the School Federal Projects Fund utilize this revenue code. Examples of program revenues going into each fund are: Family Resource Center Grants, Adult Literacy Grants; Workforce Investment Grants (General Purpose School Fund), Drug-Free Schools Grants, and Comprehensive School Reform Grants, (School Federal Projects Fund).

**FY 2009-2010 BUDGET DOCUMENT**  
**General Purpose School Fund (Fund 141)**

<b>ACCOUNT NO.</b>	<b>ESTIMATED REVENUES</b>	<b>Actual FY08</b>	<b>Estimated FY09</b>	<b>Budget FY010</b>
47000	Federal Government			
47100	Federal through State			
47120	Adult Education State Grant Program	\$ 102,759	\$ 110,063	\$ 100,435
	Contract Amount 2009-2010			100,435
47143	Special Education Grants to the States - IDEA	141,965	81,541	219,063
	ARRA Early Intervention Programs			132,423
	High Cost Reimbursement			86,640
47590	Other Federal Through State	7,000	45,485	51,970
	Contract with DSCC for Peer Tutoring			51,970
	Safe Schools Grant			-
<b>47100</b>	<b>Total Federal Through State</b>	<b>\$ 251,724</b>	<b>\$ 237,089</b>	<b>371,468</b>
<b>47000</b>	<b>Total Federal Government</b>	<b>\$ 251,724</b>	<b>\$ 237,089</b>	<b>\$ 371,468</b>
<b>140000</b>	<b>TOTAL ESTIMATED REVENUES</b>	<b>\$ 26,275,856</b>	<b>\$ 26,599,168</b>	<b>26,736,540</b>
49000	Other Sources			
49100	Bond Issued	\$ -	\$ -	-
49200	Note Issued	-	-	3,000,000
49300	Capitalized Leases Issued	-	-	-
49700	Insurance Recovery	4,795	25,365	
49800	Transfers In (complete schedule below)	125,148	-	-
<b>49000</b>	<b>Total Other Sources</b>	<b>\$ 129,943</b>	<b>\$ 25,365</b>	<b>3,000,000</b>
<b>14100</b>	<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>\$ 26,405,799</b>	<b>\$ 26,624,533</b>	<b>29,736,540</b>



**First Level - Straight Year to Year Revenue Comparison**

State  
Department  
USE ONLY

**Obion County School System**  
Maintenance of Effort  
2009 - 2010

Local Revenue Account Codes	Budget 2009-2010	Amended Budget (1) 2008-2009	Original Budget 2008-2009	Actual 2008-2009	Actual vs. Budget 2008-2009	2010 Budget vs. 2009 Budget/ Amended Budget	Comments
40110 Current Property Tax	4,282,290	-	4,244,639	4,232,640	(11,999)	37,651	
40120 Trustee's Collections - Prior Year	131,500	-	145,000	131,789	(13,211) *	(13,500)	
40130 Circuit Clk./Clk. & Master Coll. - Prior Yrs.	57,500	-	70,000	59,858	(10,142) *	(12,500)	
40140 Interest & Penalty	23,500	-	25,500	23,641	(1,859) *	(2,000)	
40161 - 40163 Payments in Lieu of Taxes	183,000	-	194,000	185,696	(8,304)	(11,000)	
40210 Local Option Sales Tax	3,395,000	-	3,395,000	3,480,320	85,320	-	
40270 Business Tax	67,500	-	61,750	74,767	13,017	5,750 *	
40280 Mineral Severance Tax	-	-	-	-	-	-	
40320 Bank Excise Tax	12,000	-	16,000	11,810	(4,190) *	(4,000)	
40330 Wholesale Beer Tax	-	-	-	-	-	-	
40340 Coal Severance Tax	-	-	-	-	-	-	
40350 Interstate Telecommunications Tax	3,000	-	3,000	2,994	(6)	-	
Other (Specify): _____	-	-	-	-	-	-	
<b>40100 Total County Taxes</b>	<b>\$ 8,155,290</b>	<b>\$ -</b>	<b>\$ 8,154,889</b>	<b>\$ 8,203,515</b>	<b>\$ 48,626</b>	<b>\$ 401</b>	
40610 Current Property Tax	-	-	-	-	-	-	
40620 Prior Year's Property Tax	-	-	-	-	-	-	
40630 Interest & Penalty	-	-	-	-	-	-	
40650 Payments in Lieu of Taxes	-	-	-	-	-	-	
40710 Local Option Sales Tax	-	-	-	-	-	-	
Other (Specify): _____	-	-	-	-	-	-	
<b>40600 Total City/Special School District Taxes</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
41000 Licenses & Permits	1,800	-	1,800	1,824	24	-	
44110 Investment Income	-	-	-	-	-	-	
44120 Lease/Rentals	-	-	-	201	201	-	
46851 State Revenue Sharing - TVA	450,000	-	450,000	450,000	-	-	
49810 City General Fund Transfers	-	-	-	-	-	-	
Other (Specify): _____	-	-	-	-	-	-	
<b>Total Local Revenue per School Records</b>	<b>\$ 8,607,090</b>	<b>\$ -</b>	<b>\$ 8,606,689</b>	<b>\$ 8,655,540</b>	<b>\$ 48,851</b>	<b>\$ 401</b>	
LESS: Local Revenue Increases for (2):							
Capital Outlay	-	-	-	-	-	-	
Debt Service	-	-	-	-	-	-	
<b>Total Adjusted Local Revenue</b>	<b>\$ 8,607,090</b>	<b>\$ -</b>	<b>\$ 8,606,689</b>	<b>\$ 8,655,540</b>	<b>\$ 48,851</b>	<b>\$ 401</b>	
<b>Second Level - Per Pupil Revenue</b>							
Total Local Revenue Divided by	\$ 8,607,090	\$ -	\$ 8,606,689	\$ 8,655,540			
Average Daily Membership (use funding allocation sheets)	-	-	-	-			
<b>Per Pupil Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

If negative, a BEP reserve must be established.

If negative, proposed budget fails Maintenance of Effort at Level 1.

If negative, proposed budget fails Maintenance of Effort at Level 2.

ED-5110  
Rev. 4-2007

## **INSTRUCTION (71000)**

Instruction includes the activities dealing directly with the interaction between teachers and students (pupil/teacher contact). Teaching may be provided for students in a school classroom, in another location such as a home or hospital, and in other learning situations such as those involving co-curricular activities. It may also be provided through television or other correspondence as approved. Included here are the activities of teacher assistants or classroom assistants of any type (clerks, graders, etc.) which assist in the instructional process. If instructional supervisors also teach and it is not possible to prorate expenditures, include those persons in instruction.

Note: Adult High School and GED+2 programs should be run through Regular Instruction because these students are taking classes for credit toward graduation. Any GED program run by the school system should be recorded in Adult Education. Preschool programs should be run through Community Services.

## **REGULAR INSTRUCTIONAL PROGRAM (71100)**

The Regular Education Program includes activities that provide students in grades K through 12 with learning experiences to prepare them for such activities as citizens, family members, and members of the work force. Expenditures for instructing students should be recorded in this program. If funds are expended to instruct teachers, those expenditures should be recorded in 72210 – Regular Education Instructional Support.

### **PERSONAL SERVICES (100)**

The personnel section includes the cost of salaries for staff involved in the direct instruction of K-12 students such as teachers, educational assistants, clerical assistants, graders, etc. State funds for the Career Ladder and Extended Contract Programs for regular classroom teachers are also included in the personnel section.

71100 116 Teachers  
71100 117 Career Ladder Program  
71100 127 Career Ladder Extended Contracts  
71100 128 Homebound Teachers  
71100 163 Educational Assistants  
71100 189 Other Salaries & Wages (used *only* if no other classification is available)  
71100 195 Certified Substitute Teachers  
71100 198 Non-Certified Substitute Teachers

### **BENEFITS (200)**

71100 201 Social Security  
71100 204 State Retirement  
71100 206 Life Insurance  
71100 207 Medical Insurance  
71100 210 Unemployment Compensation  
71100 212 Employer Medicare

### **CONTRACTED SERVICES (300)**

Contracted Services include payments to individuals, businesses, or other school systems for services that relate directly to the instructional program or some instructional service.

71100 330 Operating Lease Payments  
71100 333 Licenses  
71100 336 Maintenance & Repair Services – Equipment  
71100 356 Tuition  
71100 399 Other Contracted Services (used *only* if no other classification is available)

### **SUPPLIES AND MATERIALS (400)**

Supplies and materials include payments for items that are consumed, worn out, become obsolete, or deteriorate through use in the classroom. Computer software would be recorded in this category.

71100 429 Instructional Supplies & Materials  
71100 449 Textbooks  
71100 499 Other Supplies & Materials (used *only* if no other classification is available)

## **REGULAR INSTRUCTIONAL PROGRAM (71100)**

### **OTHER CHARGES (500)**

Fee Waiver costs include all expenditures associated with the waiver of school fees (workbooks, field trips, P.E. uniforms, etc.); *see* TCA §49-2-114. Other Charges includes amounts paid for classroom activities that cannot be properly charged to the above categories.

71100 535 Fee Waivers

71100 599 Other Charges (used *only* if no other classification is available)

### **CAPITAL OUTLAY (700)**

This category should reflect expenditures for the initial, additional, and replacement items of equipment. This would include such items as computers, desks, chairs, machinery, and playground equipment. The useful life of items recorded in this category should exceed one year, and the board for inclusion should establish dollar levels in inventory or General Fixed Asset Categories. Computer equipment (and any included software) and band instruments would be recorded in this category.

71100 722 Regular Instructional Equipment

**FY 2009-2010 BUDGET DOCUMENT**  
**General Purpose School Fund (Fund 141)**

ACCOUNT NO.	EXPENDITURES (APPROPRIATIONS)	Actual FY08	Estimated FY09	Budget FY10
<b>INSTRUCTION - 71000</b>				
<b>REGULAR INSTRUCTION PROGRAM (71100)</b>				
71100 116	Teachers	\$ 8,401,452	\$ 8,613,143	\$ 8,702,481
	Two (2) Reading Recovery positions; Black Oak and Hillcrest (BEP 2.0 Funds)	87,310		
	Benefits (below)	12,347		
	Additional pay increase during the 2007 - 2008 fiscal year to retain highly qualified teachers (BEP 2.0 Funds)	651,000		
	Benefits (below)	91,596		
	Two (2) Freshman Academy positions; OCCHS (BEP 2.0 Funds)	93,027		
	Benefits (below)	31,710		
	Intervention Programs (Credit Recovery & Math Tutors w/BEP 2.0 Funds)	37,625		
	Benefits (below)	5,368		
	Includes three (3) additional Reading Recovery teachers (funded with IDEA ARRA Intervention funds)	132,920		
	Benefits (below)	29,738		
	Includes three (3) extra teachers for enrollment increases (Current year positions not filled)	125,205		
	Benefits (below)	46,692		
71100 117	Career Ladder Program	120,927	109,996	106,000
71100 127	Career Ladder Extended Contracts	64,000	77,089	58,034
	State Allocation	58,034		
	Social Security	3,598		
	Retirement	3,726		
	Medicare	842		
71100 128	Homebound Teachers	25,678	25,962	27,500
	Estimated Salaries	27,500		
	Social Security	1,705		
	Retirement	1,766		
	Medicare	399		
71100 163	Educational Assistants	302,817	229,845	250,955
	ESL Education Assistant (BEP 2.0 Funds)	13,890		
	Benefits (below)	1,733		
71100 189	Other Salaries & Wages	-	-	-
71100 195	Certified Substitute Teachers	50,130	44,456	57,285
	Estimated Salaries (includes substitutes for RR training - \$12,285)	57,285		
	Social Security	3,552		
	Unemployment Compensation (.4%)	229		
	Medicare	831		
71100 198	Non-certified Substitute Teachers	120,761	139,151	140,000
	Estimated Salaries	140,000		
	Social Security	8,680		
	Unemployment Compensation (.4%)	560		
	Medicare	2,030		
71100 201	Social Security	529,233	541,362	578,235
71100 204	State Retirement	549,376	572,975	582,021
71100 206	Life Insurance	11,057	8,938	9,492
71100 207	Medical Insurance	1,172,662	1,230,961	1,389,050
71100 210	Unemployment Compensation	8,001	6,563	7,145
71100 212	Employer Medicare	124,841	127,389	135,701

**FY 2009-2010 BUDGET DOCUMENT**  
**General Purpose School Fund (Fund 141)**

ACCOUNT NO.	EXPENDITURES (APPROPRIATIONS)	Actual FY08	Estimated FY09	Budget FY10
<b>INSTRUCTION - 71000</b>				
<b>REGULAR INSTRUCTION PROGRAM (71100)</b>				
71100 330	Operating Lease Payments	-	36,580	40,000
71100 333	Licenses (Computer Software)	-	38,444	52,151
	<b>Technology</b>			<b>52,151</b>
71100 336	Maintenance & Repair Services - Equipment	7,725	23,541	25,000
	<b>Technology</b>			<b>10,000</b>
	<b>SF Band</b>			<b>7,500</b>
	<b>OCCHS Band</b>			<b>7,500</b>
71100 356	Tuition	-	1,596	20,000
	<b>Reading Recovery</b>			<b>10,000</b>
	<b>Differentiated Pay Plan</b>			<b>10,000</b>
71100 399	Other Contracted Services	44,605	-	250
71100 429	Instructional Supplies & Materials	417,098	437,443	470,467
	ADM Funds - \$6/student less cost of paper (3,911)			23,466
	BEP Funds - \$200/teacher			54,000
	Computer Supplies, including Toner (NO INK)			15,000
	Elementary Music \$400/school			2,400
	Freshman Academy Character/Leadership			6,000
	General Supplies (including G.I.F.T.S. Grants), if necessary			75,000
	Glover Funds - \$25/student grades K-6 (2,079)			51,975
	In Lieu of Fees - \$25/student* (3,911)			97,775
	Instructional Funds - \$25/teacher			6,750
	Jr. High Band \$400/school			2,400
	Kindergarten Supplies			3,000
	Magnetic Marker Boards (SFE)			7,500
	Math - Think Link for Grades 3-8 (BEP 2.0)			12,500
	Math Assessment Materials Grades 9-12 (BEP 2.0)			10,000
	Miscellaneous Small Furniture Items			10,000
	OCCHS Academic Decathlon			6,000
	OCCHS Band			7,500
	Principals' Dues - \$1.50/student (3,911)			5,867
	Reading Recovery/Balanced Literacy (BEP 2.0 Funds)			50,264
	SF Band			4,000
	Technology Hardware, including Printers, Switches, Networking Supplies			19,070
	<u>Notes:</u>			
	All student/ADM are based on 5th month attendance reports from 2008 - 2009 school year			
	* Includes former allocations for science, foreign language, art, etc.			
71100 449	Textbooks	340,329	317,386	310,000
71100 499	Other Supplies & Materials	68,413	-	250

**FY 2009-2010 BUDGET DOCUMENT**  
**General Purpose School Fund (Fund 141)**

ACCOUNT NO.	EXPENDITURES (APPROPRIATIONS)	Actual FY08	Estimated FY09	Budget FY10
<b>INSTRUCTION - 71000</b>				
<b>REGULAR INSTRUCTION PROGRAM (71100)</b>				
71100 535	Fee Waivers	-	-	-
71100 599	Other Charges	1,042	-	250
71100 722	Regular Instruction Equipment	144,974	182,789	198,970
	OCCHS Band			16,500
	SF Band			6,500
	Technology			175,970
<b>71100</b>	<b>TOTAL REGULAR INSTRUCTION PROGRAM</b>	<b>\$ 12,505,121</b>	<b>\$ 12,765,609</b>	<b>\$ 13,161,237</b>
			<b>Increase (Decrease)</b>	<b>3.10%</b>

## **ALTERNATIVE INSTRUCTION PROGRAM (71150)**

The State Board of Education has identified student populations to be served in alternative school programs. They include:

- Students who have violated school policy in regards to zero tolerance;
- Students with multiple rule violations;
- Students who have been suspended for a period of greater than 10 days;
- Other students whose assessments have demonstrated inability to make decisions, low capacity in resiliency, poor self-management skills, lack of self-respect and self-esteem, poor interpersonal and social communications skills, inability to work with others, poor negotiation skills, lack of responsibility for self and others, inability to work cooperatively, poor organizational skills and inability to follow instructions.

(This information can be accessed on the State Board of Education website at:

<http://www.state.tn.us/sbe/alternativeschool.htm>)

Alternative Schools Program is an instructional program designated for students who consistently exhibit behavior that is disruptive to the learning process or violent in nature. This program may also serve at-risk youth with special needs. This program includes activities that deal directly with the interaction between teachers and students in an alternative learning environment. Included here are the activities of aides or classroom assistants of any type (clerks, graders, teaching assistants, etc.) which assist in the instructional process. The major categories in the Alternative School Program include personnel, benefits, supplies and materials, textbooks, contracted services and equipment needed to deliver instructional services to students. Instructional programs for gifted students should be recorded in the Special Education category.

### **PERSONAL SERVICES (100)**

The personnel section includes staff and staff support that assist in the instruction of students.

71150 116 Teachers

71150 117 Career Ladder Program

71150 163 Educational Assistants

71150 189 Other Salaries and Wages (used *only* if no other classification is available)

71150 195 Certified Substitute Teachers

71150 198 Non-Certified Substitute Teachers

### **BENEFITS (200)**

71150 201 Social Security

71150 204 State Retirement

71150 206 Life Insurance

71150 207 Medical Insurance

71150 210 Unemployment Compensation

71150 212 Employer Medicare

### **CONTRACTED SERVICES (300)**

Contracted Services include payments to individuals, businesses, or other school systems for services that relate directly to the instructional program or some instructional service.

71150 399 Other Contracted Services (used *only* if no other classification is available)



## **ALTERNATIVE INSTRUCTION PROGRAM (71150)**

### **SUPPLIES AND MATERIALS (400)**

The Supplies and Materials section includes purchases for support of classroom instruction. Since students often come to alternative programs from a number of campuses, much of the cost of their materials (i.e. textbooks) may be coded to the instructional programs from which they came. Therefore, all costs **associated** with alternative programs may not be recorded in this category. However, LEAs are asked to track direct costs associated with the program.

71150 413 Drugs and Medical Supplies

71150 429 Instructional Supplies and Materials

71150 499 Other Supplies & Materials (used *only* if no other classification is available)

### **OTHER CHARGES (500)**

Fee Waiver costs includes all expenditures associated with the waiver of school fees (workbooks, field trips, P.E. uniforms, etc.) Other Charges includes amounts paid for classroom activities that cannot be properly charged to the above categories.

71150 535 Fee Waivers

71150 599 Other Charges (used *only* if no other classification is available)

### **CAPITAL OUTLAY (700)**

This category should reflect expenditures for the initial, additional, and replacement items of equipment. This would include such items as computers, desks, chairs, machinery, etc. The useful life of items recorded in this category should exceed one year, and dollar levels should be established by the board for inclusion in inventory or General Fixed Asset Categories.

71150 790 Other Equipment

**FY 2009-2010 BUDGET DOCUMENT**  
**General Purpose School Fund (Fund 141)**

ACCOUNT NO.	EXPENDITURES (APPROPRIATIONS)	Actual FY08	Estimated FY09	Budget FY10
<b>INSTRUCTION - 71000</b>				
<b>ALTERNATIVE INSTRUCTION PROGRAM (71150)</b>				
71150 116	Teachers	\$ 38,961	\$ 43,007	\$ 44,205
71150 117	Career Ladder Program	-	833	1,000
71150 163	Educational Assistants	-	14,592	14,970
71150 189	Other Salaries & Wages	-	-	-
71150 195	Certified Substitute Teachers	-	-	250
	Estimated Salaries		250	
	Social Security		16	
	Unemployment Compensation (.4%)		1	
	Medicare		4	
71150 198	Non-certified Substitute Teachers	-	-	1,750
	Estimated Salaries		1,750	
	Social Security		109	
	Unemployment Compensation (.4%)		7	
	Medicare		25	
71150 201	Social Security	2,112	3,297	3,859
71150 204	State Retirement	2,391	3,511	3,625
71150 206	Life Insurance	44	82	126
71150 207	Medical Insurance	9,062	9,221	9,619
71150 210	Unemployment Compensation	31	42	92
71150 212	Employer Medicare	502	771	904
71150 299	Other Fringe Benefits	-	-	-
71150 399	Other Contracted Services	-	-	250
71150 413	Drugs and Medical Supplies	-	-	400
71150 429	Instructional Supplies & Materials	483	2,313	1,050
	WhyTry Program		250	
	Annual Allocation		800	
71150 499	Other Supplies & Materials	-	-	250
71150 535	Fee Waivers	-	-	-
71150 599	Other Charges	-	-	250
71150 790	Other Equipment	-	-	-
<b>71150</b>	<b>TOTAL ALTERNATIVE INSTRUCTION PROGRAM</b>	<b>\$ 53,586</b>	<b>\$ 77,669</b>	<b>\$ 82,600</b>
			<b>Increase (Decrease)</b>	<b>6.35%</b>

## **SPECIAL EDUCATION PROGRAM (71200)**

The Special Education Program includes activities that provide learning experiences for students having special needs. This includes pre-school as well as elementary and secondary students. Services include activities for varying needs. This includes educating the gifted and those with learning, emotional, and physical disabilities. A student is educated based on an Individual Education Plan (IEP) developed by a team who address the particular needs of the student.

### **PERSONAL SERVICES (100)**

The personnel section includes staff involved in the direct instruction of students eligible for special services such as teachers, educational assistants, and other personnel who serve in specialized areas to assist students. Students may be educated in the regular classroom setting, at home or in a hospital setting.

71200 116 Teachers  
71200 117 Career Ladder Program  
71200 128 Homebound Teachers  
71200 163 Educational Assistants  
71200 171 Speech Pathologist  
71200 189 Other Salaries & Wages (used *only* if no other classification is available)  
71200 195 Certified Substitute Teachers  
71200 198 Non-Certified Substitute Teachers

### **BENEFITS (200)**

71200 201 Social Security  
71200 204 State Retirement  
71200 206 Life Insurance  
71200 207 Medical Insurance  
71200 210 Unemployment Compensation  
71200 212 Employer Medicare

### **CONTRACTED SERVICES (300)**

Contracted Services includes payments to businesses, other school systems, and/or individuals that perform instructional services for students with special needs. These are services that are required by the student's IEP but that system staff cannot perform as a part of their regular duties. Non-staff individuals or businesses also perform maintenance and repair of instructional equipment for this program.

71200 310 Contracts W/Other Public Agencies  
71200 322 Evaluation & Testing  
71200 336 Maintenance & Repair Services - Equipment  
71200 399 Other Contracted Services (used *only* if no other classification is available)

### **SUPPLIES AND MATERIALS (400)**

Supplies and Materials include payments for items that are consumed, worn out, or deteriorate through use in the classroom. This includes textbooks and instructional supplies needed to address specific student needs to meet the instructional mandates of the student's IEP. Computer software would be recorded in this category.

71200 429 Instructional Supplies & Material  
71200 499 Other Supplies & Materials (used *only* if no other classification is available)

## **SPECIAL EDUCATION PROGRAM (71200)**

### **OTHER CHARGES (500)**

Fee Waiver costs includes all expenditures associated with the waiver of school fees (workbooks, field trips, P.E. uniforms, etc.). Other Charges includes amounts paid for classroom activities that cannot be properly charged to the above categories.

71200 535 Fee Waivers

71200 599 Other Charges (used *only* if no other classification is available)

### **CAPITAL OUTLAY (700)**

This category should reflect expenditures for the initial, additional, and replacement items of equipment. This would include such items as computers, desks, chairs, and machinery. The useful life of items recorded in this category should exceed one year, and dollar levels should be established by the board for inclusion in inventory or General Fixed Asset Categories.

71200 725 Special Education Equipment

**FY 2009-2010 BUDGET DOCUMENT**  
**General Purpose School Fund (Fund 141)**

<b>ACCOUNT NO.</b>	<b>EXPENDITURES (APPROPRIATIONS)</b>	<b>Actual FY08</b>	<b>Estimated FY09</b>	<b>Budget FY10</b>
<b>INSTRUCTION - 71000</b>				
<b>SPECIAL EDUCATION PROGRAM (71200)</b>				
71200 116	Teachers	\$ 1,018,444	\$ 1,022,336	\$ 997,505
71200 117	Career Ladder Program	17,891	16,865	14,000
71200 128	Homebound Teachers	27,182	29,258	30,000
	Estimated Salaries		30,000	
	Social Security		1,860	
	Retirement		1,926	
	Medicare		435	
71200 163	Educational Assistants	118,112	94,766	86,235
71200 171	Speech Pathologist	87,725	128,940	137,155
71200 189	Other Salaries & Wages	-	-	-
71200 195	Certified Substitute Teachers	655	75	500
	Estimated Salaries		500	
	Social Security		31	
	Unemployment Compensation (.4%)		2	
	Medicare		7	
71200 198	Non-certified Substitute Teachers	1,751	1,893	2,500
	Estimated Salaries		2,500	
	Social Security		155	
	Unemployment Compensation (.4%)		10	
	Medicare		36	
71200 201	Social Security	75,543	77,225	78,648
71200 204	State Retirement	77,803	79,774	79,853
71200 206	Life Insurance	2,211	1,346	1,428
71200 207	Medical Insurance	150,810	149,645	163,426
71200 210	Unemployment Compensation	1,930	948	964
71200 212	Employer Medicare	17,654	18,063	18,416
71200 310	Contracts W/Other Public Agencies	1,350	-	-
71200 322	Evaluation & Testing	-	-	-
71200 336	Maintenance & Repair Services - Equipment	110	85	-
71200 399	Other Contracted Services	35,006	-	500
71200 429	Instructional Supplies & Materials	-	92	-
71200 499	Other Supplies & Materials	-	-	500
71200 535	Fee Waivers	-	-	-
71200 599	Other Charges	314	-	500
71200 725	Special Education Equipment	-	-	-
<b>71200</b>	<b>TOTAL SPECIAL EDUCATION PROGRAM</b>	<b>\$ 1,634,491</b>	<b>\$ 1,621,311</b>	<b>\$ 1,612,130</b>
			<b>Increase (Decrease)</b>	<b>-0.57%</b>

## VOCATIONAL EDUCATION PROGRAM (71300)

The Vocational Education Program includes instructional activities that provide students with the opportunity to develop knowledge, skills, and attitudes needed for employment in an occupational area. Activities include training both in the classroom and in a supervised work environment.

### PERSONAL SERVICES (100)

The personnel section includes staff involved in delivering vocational instructional services to students enrolled in the Vocational Program, including substitutes and support staff.

71300 116 Teachers  
71300 117 Career Ladder Program  
71300 127 Career Ladder Extended Contracts  
71300 189 Other Salaries & Wages (used *only* if no other classification is available)  
71300 195 Certified Substitute Teachers  
71300 198 Non-Certified Substitute Teachers

### BENEFITS (200)

71300 201 Social Security  
71300 204 State Retirement  
71300 206 Life Insurance  
71300 207 Medical Insurance  
71300 210 Unemployment Compensation  
71300 212 Employer Medicare

### CONTRACTED SERVICES (300)

Contracted Services for the Vocational Education Program includes payments to individuals, businesses, or other school systems for services that relate directly to the instructional program or some instructional service.

71300 330 Operating Lease Payments  
71300 336 Maintenance & Repair Services – Equipment  
71300 349 Printing, Stationery, and Forms  
71300 399 Other Contracted Services (used *only* if no other classification is available)

### SUPPLIES AND MATERIALS (400)

Supplies and Materials include payments for items that are consumed, worn out, or deteriorate through use in the classroom. This includes textbooks, computer software, and instructional supplies needed that support the vocational instructional program.

71300 429 Instructional Supplies & Materials  
71300 449 Textbooks  
71300 499 Other Supplies & Materials (used *only* if no other classification is available)

### OTHER CHARGES (500)

Fee Waiver costs includes all expenditures associated with the waiver of school fees (workbooks, field trips, P.E. uniforms, etc.). Other Charges includes amounts paid for classroom activities that cannot be properly charged to the above categories.

71300 535 Fee Waivers  
71300 599 Other Charges (used *only* if no other classification is available)

## **VOCATIONAL EDUCATION PROGRAM (71300)**

### **CAPITAL OUTLAY (700)**

This category should reflect expenditures for the initial, additional, and replacement items of equipment. This would include such items as computers, desks, chairs, and machinery. The useful life of items recorded in this category should exceed one year, and dollar levels should be established by the board for inclusion in inventory or General Fixed Asset Categories.

71300 730 Vocational Instruction Equipment

**FY 2009-2010 BUDGET DOCUMENT**  
**General Purpose School Fund (Fund 141)**

ACCOUNT NO.	EXPENDITURES (APPROPRIATIONS)	Actual FY08	Estimated FY09	Budget FY10
<b>INSTRUCTION - 71000</b>				
<b>VOCATIONAL EDUCATION PROGRAM (71300)</b>				
71300 116	Teachers	\$ 736,858	\$ 698,561	\$ 688,621
	Includes additional CTE (Agriculture) Position (BEP 2.0 Funds)	38,088		
	Benefits (below)	14,669		
	Includes one (1) extra teacher for enrollment increases (Current year position not filled)	41,320		
	Benefits (below)	15,195		
71300 117	Career Ladder Program	8,208	7,955	4,000
71300 127	Career Ladder Extended Contracts	5,000	5,000	-
71300 189	Other Salaries & Wages	-	-	-
71300 195	Certified Substitute Teachers	660	1,237	1,500
	Estimated Salaries	1,500		
	Social Security	93		
	Unemployment Compensation (.4%)	6		
	Medicare	22		
71300 198	Non-certified Substitute Teachers	2,722	2,600	3,000
	Estimated Salaries	3,000		
	Social Security	186		
	Unemployment Compensation (.4%)	12		
	Medicare	44		
71300 201	Social Security	43,134	41,993	43,240
71300 204	State Retirement	45,563	45,679	44,483
71300 206	Life Insurance	817	689	714
71300 207	Medical Insurance	90,850	95,139	115,136
71300 210	Unemployment Compensation	579	496	494
71300 212	Employer Medicare	10,390	9,824	10,125
71300 330	Operating Lease Payments	-	1,595	2,500
71300 336	Maintenance & Repair Services - Equipment	249	2,372	2,750
71300 349	Printing, Stationery, and Forms	-	646	1,000
71300 399	Other Contracted Services	-	-	250
71300 429	Instructional Supplies & Materials	39,353	38,624	48,500
	Allocation for Supplies & Materials	40,000		
	Allocation In Lieu of Fees	7,500		
	BEP 2.0 Funds	1,000		
71300 449	Textbooks	6,608	26,282	30,000
71300 499	Other Supplies & Materials	-	-	250
71300 535	Fee Waivers	-	-	-
71300 599	Other Charges	-	-	250
71300 730	Vocational Instruction Equipment	9,704	27,385	30,000
<b>71300</b>	<b>TOTAL VOCATIONAL EDUCATION PROGRAM</b>	<b>\$ 1,000,695</b>	<b>\$ 1,006,077</b>	<b>\$ 1,026,813</b>
		<b>Increase (Decrease)</b>		<b>2.06%</b>



## **STUDENT BODY EDUCATION PROGRAM (71400)**

The Student Body Education Program includes activities that provide K - 12 students with learning experiences not included in Regular Education, Special Education, or Vocational Education Programs. Learning experiences include school sponsored co-curricular activities such as band, choir, speech, etc., student-financed and managed activities, such as class of 20xx, and club accounts. Also, included are school sponsored athletic activities that provide opportunities for students to pursue various aspects of sports involvement. Staff with the help of parents, volunteers, and community members manages student body activities and events.

### **PERSONAL SERVICES (100)**

The personnel section includes staff involved in delivering supervision and guidance to students.

71400 105 Supervisor/Director

71400 189 Other Salaries & Wages (used *only* if no other classification is available)

### **BENEFITS (200)**

71400 201 Social Security

71400 204 State Retirement

71400 206 Life Insurance

71400 207 Medical Insurance

71400 210 Unemployment Compensation

71400 212 Employer Medicare

### **CONTRACTED SERVICES (300)**

Contracted Services include payments to individuals, businesses, or other school systems for services that relate directly to the student body educational program.

71400 351 Rentals

71400 355 Travel

71400 399 Other Contracted Services (used *only* if no other classification is available)

### **SUPPLIES AND MATERIALS (400)**

Supplies and Materials include payments for items that are consumed, worn out, or deteriorate through use in the classroom. This includes textbooks, computer software, and instructional supplies needed that support the student body educational program.

71400 429 Instructional Supplies and Materials

71400 449 Textbooks

71400 499 Other Supplies & Materials (used *only* if no other classification is available)

### **OTHER CHARGES (500)**

Other Charges includes amounts paid for classroom activities that cannot be properly charged to the above categories.

71400 599 Other Charges (used *only* if no other classification is available)

## STUDENT BODY EDUCATION PROGRAM (71400)

### CAPITAL OUTLAY (700)

This category should reflect expenditures for the initial, additional, and replacement items of equipment. This would include such items as computers, desks, chairs, machinery, and playground equipment. The useful life of items recorded in this category should exceed one year, and dollar levels should be established by the board for inclusion in inventory or General Fixed Asset Categories.

71400 722 Regular Instruction Equipment

71400 790 Other Equipment (used *only* if no other classification is available)

**FY 2009-2010 BUDGET DOCUMENT**  
**General Purpose School Fund (Fund 141)**

<b>ACCOUNT NO.</b>	<b>EXPENDITURES (APPROPRIATIONS)</b>	<b>Actual FY08</b>	<b>Estimated FY09</b>	<b>Budget FY10</b>
<b>INSTRUCTION - 71000</b>				
<b>STUDENT BODY EDUCATION PROGRAM (71400)</b>				
71400 105	Supervisor/Director	\$ 65,052	\$ 65,221	\$ -
71400 189	Other Salaries & Wages	-	-	-
71400 201	Social Security	3,891	3,928	-
71400 204	State Retirement	4,063	4,187	-
71400 206	Life Insurance	37	41	-
71400 207	Medical Insurance	10,241	11,839	-
71400 210	Unemployment Compensation	56	28	-
71400 212	Employer Medicare	910	919	-
71400 308	Consultants	-	-	2,500
71400 351	Rentals	-	345	1,000
	Booth Rental for Career Fair		1,000	
71400 355	Travel	84	10,913	12,500
	Allocation for Student Travel/ National Competitions		12,500	
71400 399	Other Contracted Services	-	-	250
71400 429	Instructional Supplies and Materials	-	18,853	25,000
	BEP 2.0; Divided based on ADM eligible to participate		15,000	
	Soccer Start-Up (OCCHS/SF)		10,000	
71400 449	Textbooks	-	-	5,000
	For Athletic Training Classes/Cerfications (BEP 2.0)		5,000	
71400 499	Other Supplies & Materials	375	-	250
71400 524	In-Service/Staff Development	1,121	-	-
71400 599	Other Charges	4,040	-	250
71400 722	Regular Instruction Equipment	-	24,204	40,000
	Allocation for all School; Divided based on ADM eligible to participate		40,000	
71400 790	Other Equipment	-	-	-
<b>71400</b>	<b>TOTAL STUDENT BODY EDUCATION PROGRAM</b>	<b>\$ 89,870</b>	<b>\$ 140,478</b>	<b>\$ 86,750</b>
			<b>Increase (Decrease)</b>	<b>-38.25%</b>

## **ADULT PROGRAMS (71600)**

The Adult Educational Program includes activities that develop knowledge and skills to meet immediate and long-range educational objectives of adults. Programs include activities to foster the development of fundamental tools of learning; prepare students for a post-secondary career; prepare students for post-secondary educational programs; upgrade occupational competence; prepare students for a new or different career; develop skills and appreciation for a special interest; or to enrich the aesthetic qualities of life. The major categories in the Adult Educational Program include personnel, benefits, supplies and materials, textbooks, contracted services, and equipment needed to deliver instructional services to students.

Note: Adult High School and GED+2 programs should be run through Regular Instruction because these students are taking classes for credit toward graduation. Any GED program run by the school system should be recorded in this category. Preschool program expenditures should be recorded in Community Services.

### **PERSONAL SERVICES (100)**

The personnel section includes staff and staff support that aid in the instruction of adult learners.

71600 116 Teachers

71600 189 Other Salaries & Wages (used *only* if no other classification is available)

### **BENEFITS (200)**

71600 201 Social Security

71600 204 State Retirement

71600 206 Life Insurance

71600 207 Medical Insurance

71600 210 Unemployment Compensation

71600 212 Employer Medicare

### **CONTRACTED SERVICES (300)**

Services purchased to operate, repair, and maintain equipment owned by the LEA that relates directly to Adult Programs.

71600 336 Maintenance & Repair Services - Equipment

71600 399 Other Contracted Services (used *only* if no other classification is available)

### **SUPPLIES AND MATERIALS (400)**

Supplies and Materials include payments for items that are consumed, worn out, or deteriorate through use in the classroom. This includes textbooks, computer software, and instructional supplies needed that support the classroom instructional program.

71600 429 Instructional Supplies and Materials

71600 449 Textbooks

71600 499 Other Supplies & Materials (used *only* if no other classification is available)

### **OTHER CHARGES (500)**

Other Charges includes amounts paid for classroom activities that cannot be properly charged to the above categories.

71600 599 Other Charges (used *only* if no other classification is available)

## **ADULT PROGRAMS (71600)**

### **CAPITAL OUTLAY (700)**

This category should reflect expenditures for the initial, additional, and replacement items of equipment. This would include such items as computers, desks, chairs, and machinery. The useful life of items recorded in this category should exceed one year, and dollar levels should be established by the board for inclusion in inventory or General Fixed Asset Categories.

71600 790 Other Equipment

**FY 2009-2010 BUDGET DOCUMENT**  
**General Purpose School Fund (Fund 141)**

<b>ACCOUNT NO.</b>	<b>EXPENDITURES (APPROPRIATIONS)</b>	<b>Actual FY08</b>	<b>Estimated FY09</b>	<b>Budget FY10</b>
<b>INSTRUCTION - 71000</b>				
<b>ADULT EDUCATION PROGRAM (71600)</b>				
71600 116	Teachers	\$ 37,582	\$ 51,283	\$ 43,311
71600 189	Other Salaries & Wages	-	-	-
71600 201	Social Security	1,015	1,653	1,540
71600 204	State Retirement	449	598	519
71600 206	Life Insurance	-	-	-
71600 207	Medical Insurance	-	-	-
71600 210	Unemployment Compensation	115	57	168
71600 212	Employer Medicare	545	741	629
71600 336	Maintenance & Repair Services - Equipment	-	-	-
71600 399	Other Contracted Services	-	-	-
71600 429	Instructional Supplies and Materials	-	5,800	5,000
71600 449	Textbooks	-	-	-
71600 499	Other Supplies & Materials	-	-	-
71600 599	Other Charges	-	-	-
71600 790	Other Equipment	-	-	-
<b>71600</b>	<b>TOTAL ADULT EDUCATION PROGRAM</b>	<b>\$ 39,706</b>	<b>\$ 60,132</b>	<b>\$ 51,167</b>
			<b>Increase (Decrease)</b>	<b>-14.91%</b>
<b>71000</b>	<b>TOTAL INSTRUCTIONAL EXPENDITURES</b>	<b>\$ 15,323,469</b>	<b>\$ 15,671,276</b>	<b>\$ 16,020,697</b>
			<b>Increase (Decrease)</b>	<b>2.23%</b>

## **ATTENDANCE (72110)**

Attendance services are activities designed to improve student attendance at school and which attempt to prevent or to solve student problems involving the home, the school, and the community. Major categories include personnel, benefits, supplies and materials, and other charges.

### **PERSONAL SERVICES (100)**

The personnel section includes administrative and support staff that assist in administering the attendance activities.

72110 105 Supervisor/Director  
72110 117 Career Ladder Program  
72110 121 Data Processing Personnel  
72110 127 Career Ladder Extended Contracts  
72110 162 Clerical Personnel  
72110 189 Other Salaries & Wages (used *only* if no other classification is available)

### **BENEFITS (200)**

72110 201 Social Security  
72110 204 State Retirement  
72110 206 Life Insurance  
72110 207 Medical Insurance  
72110 210 Unemployment Compensation  
72110 212 Employer Medicare

### **CONTRACTED SERVICES (300)**

Services purchased to operate, repair, and maintain equipment owned by the LEA and used directly in the Attendance area.

72110 307 Communication  
72110 334 Maintenance Agreements  
72110 336 Maintenance & Repair Services - Equipment  
72110 355 Travel  
72110 399 Other Contracted Services (used *only* if no other classification is available)

### **SUPPLIES AND MATERIALS (400)**

Supplies and Materials include payments for items that are consumed, worn out, or deteriorate through use in the classroom. This includes textbooks, computer software, and instructional supplies needed that support the attendance program.

72110 429 Instructional Supplies and Materials  
72110 435 Office Supplies  
72110 499 Other Supplies & Materials (used *only* if no other classification is available)

## **ATTENDANCE (72110)**

### **OTHER CHARGES (500)**

In-Service/Staff Development costs should include all costs related to staff development or training being conducted, including travel. The only cost that would not be recorded in this object code is that of substitute teachers and related fringe benefits that are incurred while the teachers attend In-Service or Staff Development. Other Charges includes amounts paid for Attendance activities that cannot be properly charged to the above categories.

72110 524 In-Service/Staff Development

72110 599 Other Charges (used *only* if no other classification is available)

### **CAPITAL OUTLAY (700)**

This category should reflect expenditures for the initial, additional, and replacement items of equipment. This would include such items as computers, desks, chairs, etc. The useful life of items recorded in this category should exceed one year, and dollar levels should be established by the board for inclusion in inventory or General Fixed Asset Categories.

72110 704 Attendance Equipment



**FY 2009-2010 BUDGET DOCUMENT**  
**General Purpose School Fund (Fund 141)**

ACCOUNT NO.	EXPENDITURES (APPROPRIATIONS)	Actual FY08	Estimated FY09	Budget FY10
<b>SUPPORT SERVICES - 72000</b>				
<b>STUDENTS (72100)</b>				
<b>ATTENDANCE (72110)</b>				
72110 105	Supervisor/Director	\$ 61,091	\$ 55,407	\$ 57,982
72110 117	Career Ladder Program	1,846	2,000	2,000
72110 121	Data Processing Personnel	-	33,145	36,400
72110 127	Career Ladder Extended Contracts	2,300	2,500	2,500
72110 162	Clerical Personnel	31,710	-	-
72110 189	Other Salaries & Wages	-	-	-
72110 201	Social Security	5,628	5,529	5,978
72110 204	State Retirement	5,795	5,132	5,604
72110 206	Life Insurance	84	81	84
72110 207	Medical Insurance	6,145	8,764	9,619
72110 210	Unemployment Compensation	56	56	56
72110 212	Employer Medicare	1,316	1,363	1,400
72110 307	Communication	-	11,719	11,300
	Parental Notification System	10,500		
	Internet Service	800		
72110 317	Data Processing Services	-	1,990	2,000
	Verisign Annual Service Fee	2,000		
72110 334	Maintenance Agreements	-	-	10,250
	Support for STAR Student for the 2009 - 2010 School Year	10,250		
72110 336	Maintenance & Repair Services - Equipment	-	-	250
72110 355	Travel	168	11	100
72110 399	Other Contracted Services	-	50	250
72110 429	Instructional Supplies and Materials	-	326	500
	Perfect Attendance Awards			
72110 435	Office Supplies	-	1,313	2,200
	Enrollment Cards, Record Forms, etc.			
72110 499	Other Supplies & Materials	3,640	-	250
72110 524	In-Service/Staff Development	2,044	1,685	3,000
72110 599	Other Charges	-	25	250
72110 704	Attendance Equipment	-	-	1,300
<b>72110</b>	<b>TOTAL ATTENDANCE</b>	<b>\$ 121,823</b>	<b>\$ 131,096</b>	<b>\$ 153,273</b>
			<b>Increase (Decrease)</b>	<b>16.92%</b>

## **HEALTH SERVICES (72120)**

Health Support Services are activities that provide physical and mental health services that are not direct instruction. Services are also provided for appropriate medical and nursing services as required by individual program needs that include medical supplies, materials and equipment.

### **PERSONAL SERVICES (100)**

Medical personnel provide support for the instructional program in student health matters.

72120 105 Supervisor/Director  
72120 131 Medical Personnel  
72120 162 Clerical Personnel

### **BENEFITS (200)**

72120 201 Social Security  
72120 204 State Retirement  
72120 206 Life Insurance  
72120 207 Medical Insurance  
72120 210 Unemployment Compensation  
72120 212 Employer Medicare

### **CONTRACTED SERVICES (300)**

Contracted Services include contracts with outside agencies and individuals to supply health services for students. The majority of the contracts are with the medical community to provide medical services for students with special needs.

72120 307 Communication  
72120 320 Due and Memberships  
72120 336 Maintenance & Repair Services – Equipment  
72120 340 Medical and Dental Services  
72120 355 Travel  
72120 399 Other Contracted Services (used *only* if no other classification is available)

### **SUPPLIES AND MATERIALS (400)**

The Supplies and Materials section involves purchases that support the health educator and other supplies and materials needed to address special health needs of students.

72120 413 Drugs & Medical Supplies  
72120 429 Instructional Supplies and Materials  
72120 435 Office Supplies  
72120 499 Other Supplies & Materials (used *only* if no other classification is available)

### **OTHER CHARGES (500)**

In-Service/Staff Development costs should include all costs related to staff development or training being conducted, including travel. The only cost that would not be recorded in this object code is that of substitute teachers and related fringe benefits that are incurred while the teachers attend In-Service or Staff Development. Other Charges includes amounts paid for classroom activities that cannot be properly charged to the above categories.

72120 524 In-Service/Staff Development  
72120 599 Other Charges (used *only* if no other classification is available)

## **HEALTH SERVICES (72120)**

### **CAPITAL OUTLAY (700)**

This category should reflect expenditures for the initial, additional, and replacement items of equipment. This would include such items as computers, desks, chairs, machinery, etc. The useful life of items recorded in this category should exceed one year, and dollar levels should be established by the board for inclusion in inventory or General Fixed Asset Categories.

72120 735 Health Equipment

**FY 2009-2010 BUDGET DOCUMENT**  
**General Purpose School Fund (Fund 141)**

ACCOUNT NO.	EXPENDITURES (APPROPRIATIONS)	Actual FY08	Estimated FY09	Budget FY10
<b>SUPPORT SERVICES - 72000</b>				
<b>STUDENTS (72100)</b>				
<b>HEALTH SERVICES (72120)</b>				
72120 105	Supervisor/Director	\$ -	\$ 44,450	\$ 46,006
72120 131	Medical Personnel	164,095	152,993	160,731
72120 162	Clerical Personnel	24,256	12,991	10,800
72120 201	Social Security	11,829	12,289	13,500
72120 204	State Retirement	6,485	10,084	11,213
72120 206	Life Insurance	333	303	378
72120 207	Medical Insurance	9,139	21,139	25,123
72120 210	Unemployment Compensation	208	210	252
72120 212	Employer Medicare	2,581	2,874	3,165
72120 307	Communication	-	-	1,200
72120 320	Due and Memberships	-	881	1,000
	<b>CSH</b>		<b>1,000</b>	
72120 336	Maintenance & Repair Services - Equipment	-	-	500
72120 340	Medical and Dental Services	-	3,602	2,000
	<b>CSH Health Screenings</b>		<b>1,000</b>	
	<b>CSH Employee Wellness</b>		<b>1,000</b>	
72120 349	Printing, Stationery, and Forms	-	1,777	3,700
	<b>CSH</b>		<b>3,700</b>	
72120 355	Travel	1,509	204	250
72120 399	Other Contracted Services	-	-	250
72120 413	Drugs & Medical Supplies	6,237	7,609	10,000
72120 429	Instructional Supplies and Materials	-	10,188	9,918
	<b>CSH</b>		<b>4,250</b>	
	<b>CSH - Mini-Grants to Individual Schools</b>		<b>5,668</b>	
72120 435	Office Supplies	-	449	2,250
	<b>CSH</b>		<b>500</b>	
	<b>Other</b>		<b>1,750</b>	
72120 499	Other Supplies & Materials	17,613	-	250
72120 524	In-Service/Staff Development	2,922	4,956	4,500
	<b>CSH</b>		<b>4,500</b>	
72120 599	Other Charges	600	-	250
72120 735	Health Equipment	15,599	18,868	-
<b>72120</b>	<b>TOTAL HEALTH SERVICES</b>	<b>\$ 263,406</b>	<b>\$ 305,867</b>	<b>\$ 307,236</b>
			<b>Increase (Decrease)</b>	<b>0.45%</b>

## **OTHER STUDENT SUPPORT (72130)**

Other Student Support includes services to students in addition to attendance and health services. These include guidance services, and evaluation and testing services for both Regular Education students, Special Education students, and Vocational Education students.

### **PERSONAL SERVICES (100)**

The personnel section includes guidance counselors, social workers, assessment, and support personnel.

72130 117 Career Ladder Program

72130 123 Guidance Personnel

72130 161 Secretary(s)

72130 189 Other Salaries & Wages (used *only* if no other classification is available)

### **BENEFITS (200)**

72130 201 Social Security

72130 204 State Retirement

72130 206 Life Insurance

72130 207 Medical Insurance

72130 210 Unemployment Compensation

72130 212 Employer Medicare

### **CONTRACTED SERVICES (300)**

Contracts with Government Agencies include school resource officers on school premises via contract with a local law enforcement agency. Evaluation & Testing includes contracts for student evaluations. Travel is limited to intra-school commuting expenses.

72130 307 Communication

72130 322 Evaluation & Testing

72130 336 Maintenance & Repair Services – Equipment

72130 348 Postal Charges

72130 355 Travel

72130 399 Other Contracted Services (used *only* if no other classification is available)

### **SUPPLIES AND MATERIALS (400)**

Supplies and Materials include payments for items that are consumed, worn out, or deteriorate through use. This includes expenditures related to student testing and guidance services. (An example would be system-wide testing outside the classroom, i.e. TVAAS, TCAP, or the ACT.)

72130 435 Office Supplies

72130 499 Other Supplies & Materials (used *only* if no other classification is available)

### **OTHER CHARGES (500)**

In-Service/Staff Development costs should include all costs related to staff development or training being conducted including travel. The only cost that would not be recorded in this object code is that of substitute teachers and related fringe benefits that are incurred while the teachers attend In-Service or Staff Development. Other Charges includes amounts paid that cannot be properly charged to the above categories.

72130 524 In-Service/Staff Development

72130 599 Other Charges (used *only* if no other classification is available)

## **OTHER STUDENT SUPPORT (72130)**

### **CAPITAL OUTLAY (700)**

This category should reflect expenditures for the initial, additional, and replacement items of equipment. This would include such items as computers, desks, chairs, etc. The useful life of items recorded in this category should exceed one year, and dollar levels should be established by the board for inclusion in inventory or General Fixed Asset Categories.

72130 790 Other Equipment

**FY 2009-2010 BUDGET DOCUMENT**  
**General Purpose School Fund (Fund 141)**

<b>ACCOUNT NO.</b>	<b>EXPENDITURES (APPROPRIATIONS)</b>	<b>Actual FY08</b>	<b>Estimated FY09</b>	<b>Budget FY10</b>
<b>SUPPORT SERVICES - 72000</b>				
<b>STUDENTS (72100)</b>				
<b>OTHER STUDENT SUPPORT (72130)</b>				
72130 117	Career Ladder Program	\$ 10,000	\$ 10,000	\$ 10,000
72130 123	Guidance Personnel	390,497	393,374	398,171
72130 161	Secretary(ies)	-	29,764	15,032
72130 162	Clerical Personnel	29,064	-	-
72130 189	Other Salaries & Wages	-	-	-
72130 201	Social Security	25,831	26,080	26,249
72130 204	State Retirement	26,247	27,328	26,938
72130 206	Life Insurance	464	395	420
72130 207	Medical Insurance	35,131	36,368	36,377
72130 210	Unemployment Compensation	308	251	280
72130 212	Employer Medicare	6,041	6,100	6,147
72130 307	Communication	-	-	-
72130 322	Evaluation & Testing	31,904	41,003	32,500
	State Mandated Testing Only	32,500		
72130 336	Maintenance & Repair Services - Equipment	-	-	-
72130 348	Postal Charges	-	294	500
72130 355	Travel	735	55	500
72130 399	Other Contracted Services	-	-	250
72130 429	Instructional Supplies & Materials	-	-	4,000
72130 435	Office Supplies	-	4,392	4,000
	Elementary Schools	2,500		
	High Schools	1,500		
72130 499	Other Supplies & Materials	5,645	-	250
72130 524	In-Service/Staff Development	4,084	2,619	3,000
72130 599	Other Charges	-	-	250
72130 790	Other Equipment	-	-	1,000
<b>72130</b>	<b>TOTAL OTHER STUDENT SUPPORT</b>	<b>\$ 565,951</b>	<b>\$ 578,023</b>	<b>\$ 565,864</b>
			<b>Increase (Decrease)</b>	<b>-2.10%</b>

## **SUPPORT SERVICES – INSTRUCTIONAL STAFF (72200)**

Instructional Staff Support services include activities associated with assisting the instructional staff with the content and process of providing learning experiences for students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, and in other learning situations such as those involving co-curricular activities. It may also be provided through television or other correspondence as approved. The major functions are Regular Education, Alternative Education, Special Education, Vocational Education, and Adult Education.



## **REGULAR INSTRUCTIONAL PROGRAM (72210)**

Regular Education Instructional Support includes activities primarily for assisting instructional staff in planning, developing, and evaluating the process of providing learning experiences for students. These activities include curriculum development, techniques of instruction, child development and understanding, staff training, etc.

### **PERSONAL SERVICES (100)**

The personnel section includes instructional supervisors, school librarians, materials supervisor, media and instructional computer personnel, secretaries, clerical, and other staff support.

72210 105 Supervisor/Director  
72210 117 Career Ladder Program  
72210 127 Career Ladder Extended Contracts  
72210 129 Librarian(s)  
72210 161 Secretary(s)  
72210 163 Educational Assistants  
72210 189 Other Salaries & Wages (used *only* if no other classification is available)  
72210 195 Certified Substitute Teachers  
72210 198 Non-certified Substitute Teachers

### **BENEFITS (200)**

72210 201 Social Security  
72210 204 State Retirement  
72210 206 Life Insurance  
72210 207 Medical Insurance  
72210 208 Dental Insurance  
72210 210 Unemployment Compensation  
72210 212 Employer Medicare

### **CONTRACTED SERVICES (300)**

Contracted services include services from individuals, other school systems, or businesses for specific projects such as curriculum audits.

72210 302 Advertising  
72210 307 Communication  
72210 308 Consultants  
72210 322 Evaluation & Testing  
72210 334 Maintenance Agreements  
72210 336 Maintenance & Repair Services – Equipment  
72210 349 Printing, Stationery, & Forms  
72210 355 Travel  
72210 399 Other Contracted Services (used *only* if no other classification is available)

### **SUPPLIES AND MATERIALS (400)**

Expenditures for supplies and materials related to regular instruction staff support.

72210 432 Library Books/Media  
72210 435 Office Supplies  
72210 437 Periodicals  
72210 499 Other Supplies & Materials (used *only* if no other classification is available)

## **REGULAR INSTRUCTIONAL PROGRAM (72210)**

### **OTHER CHARGES (500)**

In-Service/Staff Development costs should include all costs related to staff development or training being conducted including travel. The only cost that would not be recorded in this object code is that of substitute teachers and related fringe benefits that are incurred while the teachers attend In-Service or Staff Development. Other Charges includes amounts paid for classroom activities that cannot be properly charged to the above categories.

72210 524 In-Service/Staff Development

72210 599 Other Charges (used *only* if no other classification is available)

### **CAPITAL OUTLAY (700)**

This category should reflect expenditures for the initial, additional, and replacement items of equipment. This would include such items as computers, desks, chairs, etc. The useful life of items recorded in this category should exceed one year, and dollar levels should be established by the board for inclusion in inventory or General Fixed Asset Categories.

72210 701 Administration Equipment

72210 709 Data Processing Equipment

72210 711 Furniture & Fixtures

72210 719 Office Equipment

72210 722 Regular Instruction Equipment

72210 790 Other Equipment

**FY 2009-2010 BUDGET DOCUMENT**  
**General Purpose School Fund (Fund 141)**

<b>ACCOUNT NO.</b>	<b>EXPENDITURES (APPROPRIATIONS)</b>	<b>Actual FY08</b>	<b>Estimated FY09</b>	<b>Budget FY10</b>
<b>SUPPORT SERVICES - 72000</b>				
<b>INSTRUCTIONAL STAFF (72200)</b>				
<b>REGULAR INSTRUCTION PROGRAM (72210)</b>				
72210 105	Supervisor/Director	\$ 151,056	\$ 318,408	\$ 333,401
	Supervisor of the Reading Recovery Program (BEP 2.0 Funds)	73,561		
	Benefits (below)	10,424		
72210 117	Career Ladder Program	12,630	12,000	11,000
72210 127	Career Ladder Extended Contracts	4,400	5,000	5,000
72210 129	Librarian(s)	311,684	307,975	319,210
72210 132	Material Supervisor(s)	76,583	-	-
72210 138	Instructional Computer Personnel	87,763	-	-
72210 161	Secretary(ies)	24,605	25,588	25,588
72210 163	Educational Assistants	32,024	33,853	34,343
72210 189	Other Salaries & Wages	94,651	25,932	50,000
	Contract with DSCC for Peer Tutoring - Students	36,000		
	Contract with DSCC for Peer Tutoring - Supervisors	14,000		
	Social Security	868		
	State Retirement	899		
	Employer Medicare	203		
72210 195	Certified Substitute Teachers	-	-	-
72210 198	Non-certified Substitute Teachers	-	-	-
72210 201	Social Security	47,484	42,864	45,744
72210 204	State Retirement	46,340	45,002	46,404
72210 206	Life Insurance	735	605	714
72210 207	Medical Insurance	65,188	67,552	80,566
72210 210	Unemployment Compensation	791	389	476
72210 212	Employer Medicare	11,105	9,960	10,712
72210 307	Communication	59,516	-	-
72210 308	Consultants	39,532	29,065	35,000
	Reading Recovery (BEP 2.0 Funds)	30,000		
	In-Service Consultants	5,000		
72210 322	Evaluation & Testing	-	3,362	-
72210 334	Maintenance Agreements	-	-	-
72210 336	Maintenance & Repair Services - Equipment	-	-	-
72210 349	Printing, Stationery, and Forms	-	12,228	15,000
	Kindergarten Report Cards, Handbooks, Career Fair Booklets, School Calendar Magnets, Spelling Bee Materials, etc.	15,000		
72210 355	Travel	8,000	6,854	8,000
72210 399	Other Contracted Services	5,647	-	250
72210 429	Instructional Supplies & Materials	-	-	3,750
72210 432	Library Books/Media	41,460	38,384	42,000
72210 435	Office Supplies	-	2,388	2,500
72210 437	Periodicals	-	-	5,000
72210 499	Other Supplies & Materials	54,617	-	250

**FY 2009-2010 BUDGET DOCUMENT**  
**General Purpose School Fund (Fund 141)**

ACCOUNT NO.	EXPENDITURES (APPROPRIATIONS)	Actual FY08	Estimated FY09	Budget FY10
<b>SUPPORT SERVICES - 72000</b>				
<b>INSTRUCTIONAL STAFF (72200)</b>				
<b>REGULAR INSTRUCTION PROGRAM (72210)</b>				
72210 524	In Service/Staff Development	73,204	51,081	77,500
	Annual Allocation		25,000	
	Reading Recovery (BEP 2.0 Funds)		52,500	
72210 599	Other Charges	2,952	125	250
72210 790	Other Equipment	-	-	-
<b>72210</b>	<b>TOTAL REGULAR INSTRUCTION PROGRAM</b>	<b>\$ 1,251,967</b>	<b>\$ 1,038,615</b>	<b>\$ 1,152,658</b>
		<b>Increase (Decrease)</b>		<b>10.98%</b>

## **ALTERNATIVE SCHOOL INSTRUCTION SUPPORT (72215)**

Alternative School Instructional Support includes activities primarily for assisting instructional staff in planning, developing, and evaluating the process of providing learning experiences for students in alternative learning environments. Activities include curriculum development, techniques of instruction, student development and understanding, and staff training.

### **PERSONAL SERVICES (100)**

The personnel section includes the alternative school director, secretary, and support staff.

72215 105 Supervisor/Director

### **BENEFITS (200)**

72215 201 Social Security

72215 204 State Retirement

72215 212 Employer Medicare

### **CONTRACTED SERVICES (300)**

Contracted Services includes payments to outside consultants for services to the alternative education instructional staff support function, and maintenance of equipment. Travel is limited to intra-school commuting expenses.

72215 355 Travel

72215 399 Other Contracted Services (used *only* if no other classification is available)

### **SUPPLIES AND MATERIALS (400)**

This category would be used for supplies for the alternative education instructional support staff.

72215 499 Other Supplies & Materials (used *only* if no other classification is available)

### **OTHER CHARGES (500)**

In-Service/Staff Development costs should include all costs related to staff development or training being conducted including travel. The only cost that would not be recorded in this object code is that of substitute teachers and related fringe benefits that are incurred while the teachers attend In-Service or Staff Development. Other Charges includes amounts paid for the support program that cannot be properly charged to the above categories.

72215 524 In-Service/Staff Development

72215 599 Other Charges (used *only* if no other classification is available)

### **CAPITAL OUTLAY (700)**

This category should reflect expenditures for the initial, additional, and replacement items of equipment. This would include such items as computers, desks, chairs, etc. The useful life of items recorded in this category should exceed one year, and dollar levels should be established by the board for inclusion in inventory or General Fixed Asset Categories.

72215 790 Other Equipment

**FY 2009-2010 BUDGET DOCUMENT**  
**General Purpose School Fund (Fund 141)**

<b>ACCOUNT NO.</b>	<b>EXPENDITURES (APPROPRIATIONS)</b>	<b>Actual FY08</b>	<b>Estimated FY09</b>	<b>Budget FY10</b>
<b>SUPPORT SERVICES - 72000</b>				
<b>INSTRUCTIONAL STAFF (72200)</b>				
<b>ALTERNATIVE INSTRUCTION PROGRAM (72215)</b>				
72215 105	Supervisor/Director	\$ -	\$ 4,800	\$ 4,800
72215 201	Social Security	-	298	299
72215 204	State Retirement	-	308	309
72215 212	Employer Medicare	-	69	71
72215 340	Medical and Dental Services	-	325	-
72215 355	Travel	135	45	250
72215 399	Other Contracted Services	-	-	-
72215 499	Other Supplies & Materials	-	-	-
72215 524	In Service/Staff Development	-	470	750
72215 599	Other Charges	-	-	-
72215 790	Other Equipment	-	-	-
<b>72215</b>	<b>TOTAL ALTERNATIVE INSTRUCTION PROGRAM</b>	<b>\$ 135</b>	<b>\$ 6,315</b>	<b>\$ 6,479</b>
<b>Increase (Decrease)</b>				<b>2.60%</b>

## **SPECIAL EDUCATION PROGRAM (72220)**

Special Education Instruction Support includes activities primarily for assisting instructional staff in planning, developing, and evaluating the process of providing learning experiences for students with special needs. These activities include curriculum development, techniques of instruction, child development and understanding, and staff training.

### **PERSONAL SERVICES (100)**

The personnel section includes supervisors, school psychologists, and other personnel who serve as support to the special education instructional staff support.

72220 105 Supervisor/Director

72220 117 Career Ladder Program

72220 189 Other Salaries & Wages (used *only* if no other classification is available)

### **BENEFITS (200)**

72220 201 Social Security

72220 204 State Retirement

72220 206 Life Insurance

72220 207 Medical Insurance

72220 210 Unemployment Compensation

72220 212 Employer Medicare

### **CONTRACTED SERVICES (300)**

Contracted Services includes consultants for services to the Special Education instructional staff support function, and maintenance of equipment.

72220 308 Consultants

72220 336 Maintenance & Repair Services - Equipment

72220 355 Travel

72220 399 Other Contracted Services (used *only* if no other classification is available)

### **SUPPLIES AND MATERIALS (400)**

This category would be used for other supplies for the special education instructional support staff.

72220 499 Other Supplies & Materials (used *only* if no other classification is available)

### **OTHER CHARGES (500)**

In-Service/Staff Development costs should include all costs related to staff development or training being conducted. The only cost that would not be recorded in this object code is that of substitute teachers and related fringe benefits that are incurred while the teachers attend In-Service or Staff Development. Other Charges includes amounts paid for classroom activities that cannot be properly charged to the above categories.

72220 524 In-Service/Staff Development

72220 599 Other Charges (used *only* if no other classification is available)

### **CAPITAL OUTLAY (700)**

This category should reflect expenditures for the initial, additional, and replacement items of equipment. This would include such items as computers, desks, chairs, etc. The useful life of items recorded in this category should exceed one year, and dollar levels should be established by the board for inclusion in inventory or General Fixed Asset Categories.

72220 790 Other Equipment

**FY 2009-2010 BUDGET DOCUMENT**  
**General Purpose School Fund (Fund 141)**

<b>ACCOUNT NO.</b>	<b>EXPENDITURES (APPROPRIATIONS)</b>	<b>Actual FY08</b>	<b>Estimated FY09</b>	<b>Budget FY10</b>	
<b>SUPPORT SERVICES - 72000</b>					
<b>INSTRUCTIONAL STAFF (72200)</b>					
<b>SPECIAL EDUCATION PROGRAM (72220)</b>					
72220 105	Supervisor/Director	\$ 60,531	\$ 61,194	\$ 63,789	
72220 117	Career Ladder Program	1,000	2,333	3,000	
72220 189	Other Salaries & Wages	-	-	-	
72220 201	Social Security	3,508	3,608	4,143	
72220 204	State Retirement	3,840	4,078	4,289	
72220 206	Life Insurance	96	41	42	
72220 207	Medical Insurance	8,568	9,282	9,619	
72220 210	Unemployment Compensation	28	30	28	
72220 212	Employer Medicare	831	844	970	
72220 299	Other Fringe Benefits	-	-	-	
72220 308	Consultants	-	-	-	
72220 336	Maintenance & Repair Services - Equipment	-	-	-	
72220 355	Travel	24,600	34,061	35,000	
72220 399	Other Contracted Services	-	-	250	
72220 499	Other Supplies & Materials	-	-	250	
72220 524	In Service/Staff Development	1,048	846	1,000	
72220 599	Other Charges	-	-	250	
72220 790	Other Equipment	-	-	-	
<b>72220</b>	<b>TOTAL SPECIAL EDUCATION PROGRAM</b>	<b>\$ 104,050</b>	<b>\$ 116,317</b>	<b>\$ 122,630</b>	
				<b>Increase (Decrease)</b>	<b>5.43%</b>



## **VOCATIONAL EDUCATION PROGRAM (72230)**

Vocational Education Instructional Staff Support includes activities primarily for assisting instructional staff in planning, developing, and evaluating the process of providing learning experiences that give students the opportunity to develop the knowledge, skills and attitudes needed for employment in an occupational area. These activities include curriculum development, techniques of instruction, child development and understanding, and staff training.

### **PERSONAL SERVICES (100)**

The personnel section includes vocational director, secretary, and support staff.

72230 105 Supervisor/Director

72230 161 Secretary(s)

72230 189 Other Salaries & Wages (used *only* if no other classification is available)

### **BENEFITS (200)**

72230 201 Social Security

72230 204 State Retirement

72230 206 Life Insurance

72230 207 Medical Insurance

72230 210 Unemployment Compensation

72230 212 Employer Medicare

### **CONTRACTED SERVICES (300)**

Contracted Services includes payments to outside consultants for services to the vocational education instructional staff support function, and maintenance of equipment.

72230 308 Consultants

72230 336 Maintenance & Repair Services - Equipment

72230 355 Travel

72230 399 Other Contracted Services (used *only* if no other classification is available)

### **SUPPLIES AND MATERIALS (400)**

This category would be used for supplies for the vocational education instructional support staff.

72230 499 Other Supplies & Materials (used *only* if no other classification is available)

### **OTHER CHARGES (500)**

In-Service/Staff Development costs should include all costs related to staff development or training being conducted. The only cost that would not be recorded in this object code is that of substitute teachers and related fringe benefits that are incurred while the teachers attend In-Service or Staff Development. Other Charges includes amounts paid for classroom activities that cannot be properly charged to the above categories.

72230 524 In-Service/Staff Development

72230 599 Other Charges (used *only* if no other classification is available)

### **CAPITAL OUTLAY (700)**

This category should reflect expenditures for the initial, additional, and replacement items of equipment. This would include such items as computers, desks, chairs, etc. The useful life of items recorded in this category should exceed one year, and dollar levels should be established by the board for inclusion in inventory or General Fixed Asset Categories.

72230 790 Other Equipment

**FY 2009-2010 BUDGET DOCUMENT**  
**General Purpose School Fund (Fund 141)**

<b>ACCOUNT NO.</b>	<b>EXPENDITURES (APPROPRIATIONS)</b>	<b>Actual FY08</b>	<b>Estimated FY09</b>	<b>Budget FY10</b>
<b>SUPPORT SERVICES - 72000</b>				
<b>INSTRUCTIONAL STAFF (72200)</b>				
<b>VOCATIONAL EDUCATION PROGRAM (72230)</b>				
72230 105	Supervisor/Director	\$ -	\$ 5,098	\$ 5,098
72230 161	Secretary(ies)	19,635	-	-
72230 189	Other Salaries & Wages	-	-	-
72230 201	Social Security	1,217	316	317
72230 204	State Retirement	1,064	327	328
72230 206	Life Insurance	58	-	-
72230 207	Medical Insurance	-	-	-
72230 210	Unemployment Compensation	39	-	-
72230 212	Employer Medicare	285	74	75
72230 308	Consultants	-	-	-
72230 336	Maintenance & Repair Services - Equipment	-	-	-
72230 348	Postal Charges	-	-	-
72230 355	Travel	629	179	500
72230 399	Other Contracted Services	-	-	250
72230 499	Other Supplies & Materials	-	-	250
72230 524	In Service/Staff Development	11,320	4,992	7,500
72230 599	Other Charges	-	-	250
72230 790	Other Equipment	-	-	-
<b>72230</b>	<b>TOTAL VOCATIONAL EDUCATION PROGRAM</b>	<b>\$ 34,247</b>	<b>\$ 10,986</b>	<b>\$ 14,568</b>
			<b>Increase (Decrease)</b>	<b>32.61%</b>

## **ADULT PROGRAMS SUPPORT (72260)**

Adult Education Instructional Support includes activities primarily for assisting instructional staff in planning, developing, and evaluating the process of providing learning experiences for adult learners.

### **PERSONAL SERVICES (100)**

The personnel section includes adult education instructional director, secretary, and support staff for this function.

72260 105 Supervisor/Director

72260 162 Clerical Personnel

72260 189 Other Salaries & Wages (used *only* if no other classification is available)

### **BENEFITS (200)**

72260 201 Social Security

72260 204 State Retirement

72260 206 Life Insurance

72260 207 Medical Insurance

72260 210 Unemployment Compensation

72260 212 Employer Medicare

### **CONTRACTED SERVICES (300)**

72260 307 Communication

72260 336 Maintenance & Repair Services - Equipment

72260 355 Travel

72260 399 Other Contracted Services (used *only* if no other classification is available)

### **SUPPLIES AND MATERIALS (400)**

This category would be used for supplies and materials for the Adult Education instructional support staff.

72260 499 Other Supplies & Materials (used *only* if no other classification is available)

### **OTHER CHARGES (500)**

In-Service/Staff Development costs should include all costs related to staff development or training being conducted including travel. The only cost that would not be recorded in this object code is that of substitute teachers and related fringe benefits that are incurred while the Director or staff attends In-Service or Staff Development. Other Charges includes amounts paid for classroom activities that cannot be properly charged to the above categories.

72260 524 In-Service/Staff Development

72260 599 Other Charges (used *only* if no other classification is available)

### **CAPITAL OUTLAY (700)**

This category should reflect expenditures for the initial, additional, and replacement items of equipment. This would include such items as computers, desks, etc. The useful life of items recorded in this category should exceed one year, and dollar levels should be established by the board for inclusion in inventory or General Fixed Asset Categories.

72260 790 Other Equipment

**FY 2009-2010 BUDGET DOCUMENT**  
**General Purpose School Fund (Fund 141)**

<b>ACCOUNT NO.</b>	<b>EXPENDITURES (APPROPRIATIONS)</b>	<b>Actual FY08</b>	<b>Estimated FY09</b>	<b>Budget FY10</b>	
<b>SUPPORT SERVICES - 72000</b>					
<b>INSTRUCTIONAL STAFF (72200)</b>					
<b>ADULT EDUCATION PROGRAM (72260)</b>					
72260 105	Supervisor/Director	\$ 55,614	\$ 56,016	\$ 51,897	
72260 162	Clerical Personnel	-	-	-	
72260 189	Other Salaries & Wages	-	-	-	
72260 201	Social Security	3,332	3,386	3,219	
72260 204	State Retirement	3,470	3,596	3,333	
72260 206	Life Insurance	44	41	42	
72260 207	Medical Insurance	4,547	5,065	5,713	
72260 210	Unemployment Compensation	31	28	28	
72260 212	Employer Medicare	779	792	754	
72260 307	Communication	-	1,668	2,000	
72260 336	Maintenance & Repair Services - Equipment	-	-	-	
72260 355	Travel	-	50	200	
72260 399	Other Contracted Services	-	-	-	
72260 499	Other Supplies & Materials	-	-	-	
72260 524	In Service/Staff Development	1,391	3,862	2,560	
72260 599	Other Charges	1,779	-	-	
72260 790	Other Equipment	1,851	-	-	
<b>72260</b>	<b>TOTAL ADULT EDUCATION PROGRAM</b>	<b>\$ 72,838</b>	<b>\$ 74,504</b>	<b>\$ 69,746</b>	
				<b>Increase (Decrease)</b>	<b>-6.39%</b>

**GENERAL ADMINISTRATION (72300)**  
**BOARD OF EDUCATION (72310)**

General Administration includes the Board of Education and Office of the Director of Schools, which includes activities concerned with establishing and administering policy for operating the LEA.

Board of Education includes activities of the elected body that have been created according to State law and vested with responsibilities for educational activities in a given administrative unit.

**PERSONAL SERVICES (100)**

The personnel category includes secretarial and other support salaries, board member fees, and training for board members. Employee stipends for training, etc. would be included as well.

72310 191 Board and Committee Member Fees

**BENEFITS (200)**

72310 201 Social Security  
72310 204 State Retirement  
72310 206 Life Insurance  
72310 212 Employer Medicare

**CONTRACTED SERVICES (300)**

Contracted Services includes funding for outside professional services such as audits, dues and memberships, and legal services.

72310 302 Advertising  
72310 305 Audit Services  
72310 320 Dues & Memberships  
72310 331 Legal Services  
72310 349 Printing, Stationery, & Forms  
72310 355 Travel  
72310 367 Maintenance & Repair Services – Records  
72310 399 Other Contracted Services (used *only* if no other classification is available)

**SUPPLIES AND MATERIALS (400)**

This category would be used for supplies and materials for the board of education.

72310 499 Other Supplies & Materials

**OTHER CHARGES (500)**

Liability Insurance includes coverage for General Liability, personal injury liability and other coverage. Insurance for building and contents is not included in this section, but is included in the Maintenance and Operations section since it relates to school buildings. Corporate Surety Bond is a legal requirement for staff who handle funds. The Trustee's Commission represents the amount deducted by the County Trustee in accordance with TCA §§8-11-110 and 49-3-358(f).

In-Service/Staff Development costs should include all costs related to staff development or training being conducted including travel. School Board Training is addressed in TCA §49-2-202(a)(5) and in Tennessee State Board of Education Rules, Regulations, and Minimum Standards §0520-1-2-.11.

Criminal Investigation of Applicants is used to record payments to the Tennessee Bureau of Investigation (TBI) for Criminal background checks. Refund to Applicant for TBI Criminal Investigation is the result of Public Chapter 480. It became effective January 1, 2000. This law amended TCA §49-5-413, and

**GENERAL ADMINISTRATION (72300)**  
**BOARD OF EDUCATION (72310)**

mandated local school boards to require all teacher and non-teacher applicants to have the TBI perform a criminal background check. Applicants for teacher positions are required to pay a fee to the TBI for the background check. If the school board has chosen to have the applicant pay the school system instead of the TBI for the background check, these expenditure object codes will be used to track the school system's payments to the TBI as well as to track any fee reimbursements paid to applicants.

Other Charges includes amounts paid for classroom activities that cannot be properly charged to the above categories.

72310 505 Judgments  
72310 506 Liability Insurance  
72310 508 Premium on Corporate Surety Bonds  
72310 510 Trustee Commissions  
72310 513 Workmen's Compensation Insurance  
72310 524 In-Service/Staff Development  
72310 533 Criminal Investigation of Applicants  
72310 534 Refund to Applicant for TBI Criminal Investigation  
72310 599 Other Charges

**FY 2009-2010 BUDGET DOCUMENT**  
**General Purpose School Fund (Fund 141)**

ACCOUNT NO.	EXPENDITURES (APPROPRIATIONS)	Actual FY08	Estimated FY09	Budget FY10
<b>SUPPORT SERVICES - 72000</b>				
<b>GENERAL ADMINISTRATION (72300)</b>				
<b>BOARD OF EDUCATION (72310)</b>				
72310 191	Board and Committee Member Fees	\$ 8,750	\$ 7,450	\$ 9,825
	Board Meetings 15 @ \$375	5,625		
	Orientation 12 @ \$350	4,200		
72310 201	Social Security	523	461	609
72310 204	State Retirement	38	-	-
72310 206	Life Insurance	244	212	300
72310 212	Employer Medicare	123	108	142
72310 302	Advertising	-	971	4,000
	All System bids and legal notices required by State Statute			
72310 305	Audit Services	9,250	9,500	10,000
72310 320	Dues & Memberships	7,368	5,462	5,600
	TSBA	5,600		
72310 331	Legal Services	908	6,444	5,000
72310 349	Printing, Stationery, and Forms	-	-	500
72310 351	Rentals	-	87	100
72310 355	Travel	2,500	2,033	2,750
72310 367	Maintenance & Repair Services - Records	-	2,500	2,500
72310 399	Other Contracted Services	-	-	500
72310 499	Other Supplies & Materials	-	-	500
72310 505	Judgments	-	-	-
72310 506	Liability Insurance	24,424	30,990	30,778
72310 508	Premium on Corporate Surety Bonds	-	7,445	7,461
72310 510	Trustee's Commissions	176,278	174,455	180,000
72310 513	Worker's Compensation Insurance	144,371	141,154	143,608
72310 524	In Service/Staff Development	4,606	6,639	6,500
72310 533	Criminal Investigation of Applicants TBI	5,292	7,040	7,000
72310 534	Refund to Applicant for Criminal Investigation	1,282	1,632	1,750
72310 599	Other Charges	21,728	15,543	20,000
	Includes refreshments for Board meetings/orientation and employee appreciation including hams/turkeys for Christmas			
72310 701	Administration Equipment	-	5,671	-
<b>72310</b>	<b>TOTAL BOARD OF EDUCATION</b>	<b>\$ 407,685</b>	<b>\$ 425,797</b>	<b>\$ 439,423</b>
		<b>Increase (Decrease)</b>		<b>3.20%</b>

## OFFICE OF THE DIRECTOR OF SCHOOLS (72320)

The Office of the Director of Schools includes activities performed in directing and managing all programs of the LEA.

### PERSONAL SERVICES (100)

Activities performed by the director and assistants.

72320 101 County Official/Administrative Officer

72320 117 Career Ladder Program

72320 161 Secretary(s)

72320 189 Other Salaries & Wages (used *only* if no other classification is available)

### BENEFITS (200)

72320 201 Social Security

72320 204 State Retirement

72320 206 Life Insurance

72320 207 Medical Insurance

72320 208 Dental Insurance

72320 210 Unemployment Compensation

72320 212 Employer Medicare

72320 299 Other Fringe Benefits

### CONTRACTED SERVICES (300)

Contracted Services includes activities performed by outside organizations required to accomplish the administration functions of directing and managing the programs of the LEA. Activities related to communication (telephones and cellular service), dues and memberships, maintenance and repair of administration equipment (including general office equipment), and postal charges for the director and support staff are included in this category.

72320 307 Communication

72320 320 Dues & Memberships

72320 330 Operating Lease Payments

72320 336 Maintenance & Repair Services - Equipment

72320 348 Postal Charges

72320 355 Travel

72320 399 Other Contracted Services

### SUPPLIES AND MATERIALS (400)

Office supplies required in performing the administrative and instructional support functions of staff in the office of the director. This would include general office supplies for machines used by Central Office staff.

72320 435 Office Supplies

72320 499 Other Supplies & Materials (used *only* if no other classification is available)



## **OFFICE OF THE DIRECTOR OF SCHOOLS (72320)**

### **OTHER CHARGES (500)**

In-Service/Staff Development costs should include all costs related to staff development or training being conducted including travel. The only cost that would not be recorded in this object code is that of any related salary and/or fringe benefits that are incurred while the Director or staff attends In-Service or Staff Development. Other charges include amounts paid for the support function of the director's office that cannot be properly charged to the above categories.

72230 524 In-Service/Staff Development

72230 599 Other Charges

### **CAPITAL OUTLAY (700)**

This category should reflect expenditures for the initial, additional, and replacement items of equipment. This would include such items as computers, desks, chairs, etc. The useful life of items recorded in this category should exceed one year, and dollar levels should be established by the board for inclusion in inventory or General Fixed Asset Categories.

72320 701 Administration Equipment

**FY 2009-2010 BUDGET DOCUMENT**  
**General Purpose School Fund (Fund 141)**

<b>ACCOUNT NO.</b>	<b>EXPENDITURES (APPROPRIATIONS)</b>	<b>Actual FY08</b>	<b>Estimated FY09</b>	<b>Budget FY10</b>
<b>SUPPORT SERVICES - 72000</b>				
<b>GENERAL ADMINISTRATION (72300)</b>				
<b>OFFICE OF THE SUPERINTENDENT (72320)</b>				
72320 101	County Official/Administrative Officer	\$ 99,354	\$ 104,740	\$ 104,740
72320 117	Career Ladder Program (includes Director's CEO Supplement)	1,000	-	1,000
72320 161	Secretary(ies)	27,157	28,400	28,814
	<b>Includes supplement for Board meetings</b>			
72320 189	Other Salaries & Wages	-	-	-
72320 201	Social Security	7,769	8,107	8,346
72320 204	State Retirement	11,971	11,960	11,762
72320 206	Life Insurance	92	81	84
72320 207	Medical Insurance	13,917	15,717	15,744
72320 208	Dental Insurance	-	1,127	1,320
72320 210	Unemployment Compensation	56	62	56
72320 212	Employer Medicare	1,815	1,943	1,953
72320 299	Other Fringe Benefits	-	320	325
72320 307	Communication	7,526	6,794	10,000
72320 320	Dues & Memberships	25	1,997	2,025
	<b>TOSS &amp; AASA</b>	<b>2,000</b>		
	<b>TASBO</b>	<b>25</b>		
72320 330	Operating Lease Payments	-	1,995	2,500
72320 336	Maintenance & Repair Services - Equipment	-	1,727	2,100
	<b>Postage Equipment</b>	<b>2,100</b>		
72320 348	Postal Charges	3,500	2,095	3,500
72320 355	Travel	4,800	4,800	4,800
72320 399	Other Contracted Services	-	-	250
72320 413	Drugs & Medical Supplies	-	14	250
72320 435	Office Supplies	595	3,029	1,500
72320 499	Other Supplies & Materials	-	-	250
72320 524	In-Service/Staff Development	3,447	1,730	3,500
72320 599	Other Charges	-	50	250
72320 701	Administration Equipment	-	810	1,500
<b>72320</b>	<b>TOTAL OFFICE OF THE SUPERINTENDENT</b>	<b>\$ 183,024</b>	<b>\$ 197,498</b>	<b>\$ 206,569</b>
			<b>Increase (Decrease)</b>	<b>4.59%</b>

## **SCHOOL ADMINISTRATION (72400)**

### **OFFICE OF THE PRINCIPAL (72410)**

School Administration includes activities concerned with overall administrative responsibility for an individual school. Office of the Principal includes activities concerned with directing and managing the operation of a particular school. Such activities include those performed by the principal, assistant principals, and other assistants while they supervise all operations of the school, evaluate staff, assign duties to staff, supervise and maintain the records of the school, and coordinate school instructional activities with those of the total school system. These activities also include the work of secretarial and clerical staff in support of the teaching and administrative duties.

#### **PERSONAL SERVICES (100)**

Personnel would include the principal and all support staff at the school level.

72410 104 Principal(s)  
72410 117 Career Ladder Program  
72410 119 Accountants/Bookkeepers  
72410 127 Career Ladder Extended Contracts  
72410 139 Assistant Principal(s)  
72410 161 Secretary(s)  
72410 162 Clerical Personnel  
72410 189 Other Salaries & Wages (used *only* if no other classification is available)

#### **BENEFITS (200)**

72410 201 Social Security  
72410 204 State Retirement  
72410 206 Life Insurance  
72410 207 Medical Insurance  
72410 208 Dental Insurance  
72410 210 Unemployment Compensation  
72410 212 Employer Medicare

#### **CONTRACTED SERVICES (300)**

Contracted Services includes services performed by individuals, organizations or businesses. Communication represents expenditures for telephone and cellular phone costs at the school level. Dues and Memberships represents expenditures for school level organizations (i.e. SACS). Maintenance & Repair Services represents costs of maintaining equipment (i.e. telephones and copiers). Other Contracted Services represents expenditures for accounting software support and other miscellaneous services.

72410 307 Communication  
72410 308 Consultants  
72410 317 Data Processing Services  
72410 320 Dues & Memberships  
72410 336 Maintenance & Repair Services - Equipment  
72410 348 Postal Charges  
72410 355 Travel  
72410 399 Other Contracted Services (used *only* if no other classification is available)

**SCHOOL ADMINISTRATION (72400)**  
**OFFICE OF THE PRINCIPAL (72410)**

**SUPPLIES AND MATERIALS (400)**

Supplies and materials include expenditures related to the individual school offices. Items used and consumed during the operation of the office of principal would be recorded in this category.

72410 411 Data Processing Supplies

72410 435 Office Supplies

72410 499 Other Supplies & Materials (used *only* if no other classification is available)

**OTHER CHARGES (500)**

In-Service/Staff Development costs should include all costs related to staff development or training being conducted including travel. Other charges include amounts paid for the support function of the school that cannot be properly charged to the above categories.

72410 524 In-Service/Staff Development

72410 599 Other Charges (used *only* if no other classification is available)

**CAPITAL OUTLAY (700)**

This category should reflect expenditures for the initial, additional, and replacement items of equipment. This would include such items as computers, desks, chairs, etc. The useful life of items recorded in this category should exceed one year, and dollar levels should be established by the board for inclusion in inventory or General Fixed Asset Categories. Purchases of equipment should support the office of the principal. It is inappropriate for site administrators to sign contracts obligating the school or school system for such equipment without Board approval. Any contract exceeding the end of the fiscal year requires both Board and local legislative approval.

72410 701 Administration Equipment

**FY 2009-2010 BUDGET DOCUMENT**  
**General Purpose School Fund (Fund 141)**

ACCOUNT NO.	EXPENDITURES (APPROPRIATIONS)	Actual FY08	Estimated FY09	Budget FY10
<b>SUPPORT SERVICES - 72000</b>				
<b>SCHOOL ADMINISTRATION (72400)</b>				
<b>OFFICE OF THE PRINCIPAL (72410)</b>				
72410 104	Principal(s)	\$ 444,979	\$ 455,168	\$ 474,217
	Principal Performance Contracts	21,000		
	Benefits (below)	2,955		
	Maintain 12 month contracts (BEP 2.0 Funds)	17,944		
	Benefits (below)	2,493		
72410 117	Career Ladder Program	17,158	16,499	16,000
72410 119	Accountants/Bookkeepers	-	175,093	174,212
72410 127	Career Ladder Extended Contracts	4,400	5,000	5,000
72410 139	Assistant Principal(s)	466,642	525,200	534,088
	Maintain 11 month contracts (BEP 2.0 Funds)	28,404		
	Benefits (below)	3,946		
72410 161	Secretary(ies)	297,165	137,633	153,740
72410 162	Clerical Personnel	-	-	-
72410 189	Other Salaries & Wages	-	-	-
72410 201	Social Security	73,000	77,257	83,873
72410 204	State Retirement	72,459	77,059	81,571
72410 206	Life Insurance	1,327	1,226	1,428
72410 207	Medical Insurance	79,138	89,256	101,491
72410 210	Unemployment Compensation	1,074	766	952
72410 212	Employer Medicare	17,260	18,515	19,645
72410 307	Communication	53,147	51,139	43,000
72410 308	Consultants	-	-	-
72410 317	Data Processing Services	-	592	-
72410 320	Dues & Memberships	3,375	7,225	6,000
	Miscellaneous Dues/Memberships	2,000		
	SACS District Accreditation	4,000		
72410 333	Licenses	-	-	3,776
	L.G.D.P.C. Software License	3,776		
72410 334	Maintenance Agreements	-	-	5,192
	L.G.D.P.C. Support Services	5,192		
72410 336	Maintenance & Repair Services - Equipment	-	349	1,500
72410 348	Postal Charges	-	-	-
72410 355	Travel	5,898	10,089	6,000
	Annual Allocation	6,000		
72410 399	Other Contracted Services	-	-	250
72410 411	Data Processing Supplies	-	180	1,000
72410 435	Office Supplies	-	160	1,000
72410 499	Other Supplies & Materials	-	-	250
72410 524	In Service/Staff Development	4,774	5,007	7,360
	Annual Allocation	5,000		
	L.G.D.P.C. Training	2,360		
72410 599	Other Charges	1,043	-	250
72410 701	Administration Equipment	11,438	1,196	5,000
<b>72410</b>	<b>TOTAL OFFICE OF THE PRINCIPAL</b>	<b>\$ 1,554,277</b>	<b>\$ 1,654,609</b>	<b>\$ 1,726,795</b>
			<b>Increase (Decrease)</b>	<b>4.36%</b>

## **BUSINESS ADMINISTRATION (72500)**

### **FISCAL SERVICES (72510)**

Business Administration includes activities concerned with paying, transporting, exchanging, and maintaining goods and services for the school system. Included are the fiscal and internal services necessary for operating the school system.

Fiscal Services includes activities concerned with the fiscal or financial operations of the LEA. This program includes all aspects of budgeting and financial reporting (such as receipts and disbursements, financial and property accounting, payroll, inventory control, internal auditing and the managing of funds).

### **PERSONAL SERVICES (100)**

This category includes the Finance Director and all staff involved in the business administration of the LEA.

72510 105 Supervisor/Director

72510 119 Accountants/Bookkeepers

72510 189 Other Salaries & Wages (used *only* if no other classification is available)

### **BENEFITS (200)**

72510 201 Social Security

72510 204 State Retirement

72510 206 Life Insurance

72510 207 Medical Insurance

72510 210 Unemployment Compensation

72510 212 Employer Medicare

### **CONTRACTED SERVICES (300)**

Contracted Services includes expenditures for support services related to data processing services, dues and memberships, and contracted services for the business department.

72510 334 Maintenance Agreements

72510 336 Maintenance & Repair Services - Equipment

72510 355 Travel

72510 399 Other Contracted Services (used *only* if no other classification is available)

### **SUPPLIES AND MATERIALS (400)**

Supplies and materials includes all business related supplies such as payroll checks, payroll deduction forms, purchase orders, and other accounting supplies required to process and maintain system records as required by law.

72510 411 Data Processing Supplies

72510 435 Office Supplies

72510 499 Other Supplies & Materials (used *only* if no other classification is available)

**BUSINESS ADMINISTRATION (72500)**  
**FISCAL SERVICES (72510)**

**OTHER CHARGES (500)**

In-Service/Staff Development includes expenditures for staff in the business office to attend conferences, professional meetings, and training programs. Other charges include amounts paid for the support function of the business office that cannot be properly charged to the above categories.

Other charges include amounts paid for the support function of the school that cannot be properly charged to the above categories.

72510 524 In-Service/Staff Development

72510 599 Other Charges (used *only* if no other classification is available)

**CAPITAL OUTLAY (700)**

This category should reflect expenditures for the initial, additional, and replacement items of equipment. This would include such items as computers, desks, chairs, etc. The useful life of items recorded in this category should exceed one year, and dollar levels should be established by the board for inclusion in inventory or General Fixed Asset Categories.

72510 701 Administration Equipment

**FY 2009-2010 BUDGET DOCUMENT**  
**General Purpose School Fund (Fund 141)**

ACCOUNT NO.	EXPENDITURES (APPROPRIATIONS)	Actual FY08	Estimated FY09	Budget FY10
<b>SUPPORT SERVICES - 72000</b>				
<b>BUSINESS ADMINISTRATION (72500)</b>				
<b>FISCAL SERVICES (72510)</b>				
72510 105	Supervisor/Director	\$ 63,106	\$ 65,141	\$ 40,047
72510 119	Accountants/Bookkeepers	27,285	95,789	57,000
72510 189	Other Salaries & Wages	37,080	-	-
72510 201	Social Security	5,823	7,974	6,022
72510 204	State Retirement	5,548	6,512	4,672
72510 206	Life Insurance	122	156	126
72510 207	Medical Insurance	7,234	7,675	3,101
72510 210	Unemployment Compensation	113	133	84
72510 212	Employer Medicare	1,726	2,229	1,414
72510 334	Maintenance Agreements	-	9,508	8,400
	L.G.D.P.C. Annual Software Maintenance (includes Check E-Z, Fixed Asset, and General Ledger Support)	8,400		
72510 336	Maintenance & Repair Services - Equipment	-	3,048	250
	L.G.D.P.C. Annual Hardware Maintenance	250		
72510 355	Travel	129	90	250
72510 399	Other Contracted Services	13,037	-	250
72510 411	Data Processing Supplies	-	3,785	2,750
	Annual Allocation	2,750		
72510 435	Office Supplies	13,110	8,146	15,000
72510 499	Other Supplies & Materials	-	-	250
72510 524	In-Service/Staff Development	4,665	3,411	4,750
72510 599	Other Charges	109	-	250
72510 701	Administration Equipment	2,002	2,604	2,500
<b>72510</b>	<b>TOTAL FISCAL SERVICES</b>	<b>\$ 181,089</b>	<b>\$ 216,201</b>	<b>\$ 147,116</b>
			<b>Increase (Decrease)</b>	<b>-31.95%</b>



## **OPERATION AND MAINTENANCE OF PLANT (72600)**

### **OPERATION OF PLANT (72610)**

Operation and Maintenance of Plant includes activities concerned with keeping the physical plant open, comfortable, and safe for use, and for keeping the grounds and grounds keeping equipment in effective working condition and state of repair. This also includes activities that result in maintaining safety of the buildings, grounds, and in the vicinity of schools.

Operation of Plant includes activities concerned with keeping the physical plant clean and ready for daily use. These activities include operating the heating, lighting, and ventilating systems, and repairing and replacing equipment (vacuum cleaners, buffers, etc.).

### **PERSONAL SERVICES (100)**

Personnel would include supervisors, custodians, and security personnel involved in the safekeeping aspect of the grounds and facilities. Security personnel are not to be confused with resource officers, whose primary responsibility is for children.

72610 105 Supervisor/Director

72610 160 Guard(s)

72610 161 Secretary(s)

72610 166 Custodial Personnel

72610 189 Other Salaries & Wages (used *only* if no other classification is available)

### **BENEFITS (200)**

72610 201 Social Security

72610 204 State Retirement

72610 206 Life Insurance

72610 207 Medical Insurance

72610 208 Dental Insurance

72610 210 Unemployment Compensation

72610 212 Employer Medicare

### **CONTRACTED SERVICES (300)**

Expenditures for services rendered by individuals, organizations, or other school systems. Services include contracts for janitorial services, disposal fees, and repairs to facilities.

72610 302 Advertising

72610 328 Janitorial Services

72610 329 Laundry Service

72610 335 Maintenance & Repair Services – Buildings

72610 336 Maintenance & Repair Services – Equipment

72610 347 Pest Control

72610 351 Rentals

72610 355 Travel

72610 359 Disposal Fees

72610 361 Permits

72610 399 Other Contracted Services (used *only* if no other classification is available)

## **OPERATION AND MAINTENANCE OF PLANT (72600)**

### **OPERATION OF PLANT (72610)**

#### **SUPPLIES AND MATERIALS (400)**

Supplies and materials services purchased to keep the physical plant open, comfortable, and safe for use.

72610 407 Coal

72610 410 Custodial Supplies

72610 412 Diesel Fuel

72610 415 Electricity

72610 423 Fuel Oil

72610 434 Natural Gas

72610 442 Propane Gas

72610 454 Water & Sewer

72610 456 Gravel & Chert

72610 468 Chemicals

72610 499 Other Supplies & Materials (used *only* if no other classification is available)

#### **OTHER CHARGES (500)**

The Other Charges category includes amounts expended for Operation of Plant that cannot be properly classified to the above categories. It would include insurance on facilities and contents and other expenditures that relate to this program. In-Service/Staff Development costs should include all costs related to staff development or training being conducted, including travel.

72610 501 Boiler Insurance

72610 502 Building & Content Insurance

72610 524 In-Service/Staff Development

72610 599 Other Charges (used *only* if no other classification is available)

#### **CAPITAL OUTLAY (700)**

This category should reflect expenditures for the initial, additional, and replacement items of equipment. This would include such items as computers, desks, chairs, machinery, and equipment. The useful life of items recorded in this category should exceed one year, and dollar levels should be established by the board for inclusion in inventory or General Fixed Asset Categories.

72610 720 Plant Operation Equipment

**FY 2009-2010 BUDGET DOCUMENT**  
**General Purpose School Fund (Fund 141)**

ACCOUNT NO.	EXPENDITURES (APPROPRIATIONS)	Actual FY08	Estimated FY09	Budget FY10
<b>SUPPORT SERVICES - 72000</b>				
<b>OPERATION &amp; MAINTENANCE OF PLANT (72600)</b>				
<b>OPERATION OF PLANT (72610)</b>				
72610 105	Supervisor/Director	\$ -	\$ -	\$ -
72610 161	Secretary(ies)	-	-	-
72610 166	Custodial Personnel	682,541	697,644	704,620
72610 189	Other Salaries & Wages	-	-	-
72610 201	Social Security	39,967	41,577	43,732
72610 204	State Retirement	32,546	29,330	33,939
72610 206	Life Insurance	1,683	1,508	1,806
72610 207	Medical Insurance	29,401	29,838	27,908
72610 210	Unemployment Compensation	1,830	806	1,204
72610 212	Employer Medicare	9,347	9,724	10,275
72610 302	Advertising	-	805	-
72610 329	Laundry Service	-	560	1,500
72610 335	Maintenance & Repair Services - Buildings	-	8,400	8,400
	Central Office Cleaning		8,400	
72610 336	Maintenance & Repair Services - Equipment	-	400	1,000
72610 347	Pest Control	-	5,039	6,150
	Monthly Pest Control		4,800	
	Additional Pest Control		1,350	
72610 359	Disposal Fees	-	-	2,500
72610 361	Permits	-	4,174	4,500
	Elevator Permits		2,500	
	Boiler Permits		2,000	
72610 399	Other Contracted Services	35,700	-	250
72610 410	Custodial Supplies	71,455	98,574	99,100
	Annual Allocation		96,600	
	(Paper towels, hand sanitizer, tissue, wipes, etc.)			
	Paint		2,500	
72610 413	Drugs & Medical Supplies	-	130	500
72610 415	Electricity	772,306	861,293	904,358
	5% increase for the 2009 - 2010 fiscal year based on prior history			
72610 434	Natural Gas	239,279	265,671	278,955
	5% increase for the 2009 - 2010 fiscal year based on prior history			
72610 442	Propane Gas	-	108	250
72610 446	Small Tools	-	318	500
72610 454	Water & Sewer	94,477	103,059	108,212
	5% increase for the 2009 - 2010 fiscal year based on prior history			
72610 456	Gravel & Chert	-	1,988	3,000

**FY 2009-2010 BUDGET DOCUMENT**  
**General Purpose School Fund (Fund 141)**

ACCOUNT NO.	EXPENDITURES (APPROPRIATIONS)	Actual FY08	Estimated FY09	Budget FY10
<b>SUPPORT SERVICES - 72000</b>				
<b>OPERATION &amp; MAINTENANCE OF PLANT (72600)</b>				
<b>OPERATION OF PLANT (72610)</b>				
72610 468	Chemicals	-	-	1,250
	<b>Boiler Chemicals</b>			<b>1,250</b>
72610 499	Other Supplies & Materials	1,641	-	250
72610 501	Boiler Insurance	5,195	5,955	5,969
72610 502	Building & Content Insurance	101,339	108,297	108,751
72610 524	In-Service/Staff Development	-	-	-
72610 599	Other Charges	2,967	-	250
72610 720	Plant Operation Equipment	27,582	12,708	38,000
	<b>Mowers (Front Deck and Finishing)</b>			<b>10,000</b>
	<b>HVAC Units (Major Repair Parts)</b>			<b>12,000</b>
	<b>Water Heaters</b>			<b>8,000</b>
	<b>Floor Machine</b>			<b>8,000</b>
<b>72610</b>	<b>TOTAL OPERATION OF PLANT</b>	<b>\$ 2,149,256</b>	<b>\$ 2,287,906</b>	<b>\$ 2,397,129</b>
		<b>Increase (Decrease)</b>		<b>4.77%</b>

## **MAINTENANCE OF PLANT (72620)**

Maintenance of Plant 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. For purchases that involve attachments to or improvements to buildings, please review the Object Code Categories, especially the description of equipment purchases and the references to TCA.

### **PERSONAL SERVICES (100)**

Personnel involved in maintaining, managing and supervising the maintenance of school plant facilities.

72620 105 Supervisor/Director

72620 161 Secretary(s)

72620 167 Maintenance Personnel

72620 189 Other Salaries & Wages (used *only* if no other classification is available)

### **BENEFITS (200)**

72620 201 Social Security

72620 204 State Retirement

72620 206 Life Insurance

72620 207 Medical Insurance

72620 208 Dental Insurance

72620 210 Unemployment Compensation

72620 212 Employer Medicare

### **CONTRACTED SERVICES (300)**

Other Contracted Services in this area should NOT include contracts for maintenance and repair to buildings and equipment. (Those expenditures should be recorded in Maintenance & Repair Services – Building or Equipment.)

72620 307 Communication

72620 329 Laundry Service

72620 335 Maintenance & Repair Services - Building

72620 336 Maintenance & Repair Services - Equipment

72620 348 Postal Charges

72620 351 Rentals

72620 399 Other Contracted Services (used *only* if no other classification is available)

### **SUPPLIES AND MATERIALS (400)**

Supplies and Materials includes items concerned with keeping the physical plant open, comfortable, safe for use, and in an effective state of repair.

72620 418 Equipment & Machinery Parts

72620 420 Fertilizer, Lime, and Seed

72620 435 Office Supplies

72620 446 Small Tools

72620 499 Other Supplies & Materials (used *only* if no other classification is available)

## **MAINTENANCE OF PLANT (72620)**

### **OTHER CHARGES (500)**

In-Service/Staff Development costs should include all costs related to staff development or training being conducted, including travel. Other Charges should be reserved for expenditures related to the maintenance function that cannot be properly classified to above categories.

72620 524 In-Service/Staff Development

72620 599 Other Charges (used *only* if no other classification is available)

### **CAPITAL OUTLAY (700)**

This category should reflect expenditures for the initial, additional, and replacement items of equipment. This would include such items as computers, desks, chairs, machinery, and other equipment. The useful life of items recorded in this category should exceed one year, and dollar levels should be established by the board for inclusion in inventory or General Fixed Asset Categories.

72620 701 Administration Equipment

72620 717 Maintenance Equipment

**FY 2009-2010 BUDGET DOCUMENT**  
**General Purpose School Fund (Fund 141)**

ACCOUNT NO.	EXPENDITURES (APPROPRIATIONS)	Actual FY08	Estimated FY09	Budget FY10
<b>SUPPORT SERVICES - 72000</b>				
<b>OPERATION &amp; MAINTENANCE OF PLANT (72600)</b>				
<b>MAINTENANCE OF PLANT (72620)</b>				
72620 105	Supervisor/Director	\$ 52,000	\$ 54,080	\$ 54,080
72620 161	Secretary(ies)	-	24,690	24,690
72620 167	Maintenance Personnel	296,769	298,677	309,709
72620 189	Other Salaries & Wages	3,240	3,600	3,600
72620 201	Social Security	20,402	22,713	24,099
72620 204	State Retirement	17,594	15,758	18,701
72620 206	Life Insurance	472	405	504
72620 207	Medical Insurance	12,834	15,142	15,505
72620 210	Unemployment Compensation	396	335	336
72620 212	Employer Medicare	4,771	5,312	5,645
72620 307	Communication	-	668	5,000
72620 329	Laundry Service	-	-	-
72620 335	Maintenance & Repair Services - Building	44,019	117,954	105,100
	Annual Appropriation	51,500		
	Elementary School Playgrounds/Landscaping	25,000		
	Fire Alarm Inspections	10,000		
	IAQ Supplies	1,500		
	Lake Road/Ridgemont Lift Stations	5,000		
	Monitoring Fire Alarm/Sprinkler Systems	2,500		
	Mowing - Contracted	3,500		
	South Fulton Elementary Gym Wall	2,400		
	South Fulton Middle/High Brick Wall	1,700		
	Sprinkler System Inspections	2,000		
72620 336	Maintenance & Repair Services - Equipment	20,852	18,880	20,000
72620 348	Postal Charges	-	123	300
72620 351	Rentals	-	402	1,000
72620 399	Other Contracted Services	7,892	50	250
72610 418	Equipment and Machinery Parts	-	514	1,000
72620 420	Fertilizer, Lime, and Seed	-	7,697	7,500
72620 435	Office Supplies	-	1,574	1,500
72620 446	Small Tools	-	1,236	2,500
72620 499	Other Supplies & Materials	3,083	-	250
72620 524	In-Service/Staff Development	195	-	500
72620 599	Other Charges	91	-	250
72620 701	Administration Equipment	4,502	-	-
72620 717	Maintenance Equipment	-	1,462	5,000
	Miscellaneous Maintenance Equipment	5,000		
<b>72620</b>	<b>TOTAL MAINTENANCE OF PLANT</b>	<b>\$ 489,112</b>	<b>\$ 591,272</b>	<b>\$ 607,019</b>
			<b>Increase (Decrease)</b>	<b>2.66%</b>

## **TRANSPORTATION (72710)**

Transportation includes activities concerned with conveying students for Regular, Vocational, and Special Educational instruction, as provided by State and Federal law. This includes trips between home and school, and trips to school activities. Transportation includes operation expenses for system-owned vehicles involved in the transportation function. Vehicle servicing, maintenance, and contracts for transporting services should also be recorded in this category.

### **PERSONAL SERVICES (100)**

Personnel include supervisor(s), bus drivers, mechanic(s), staff support, and other personnel.

72710 105 Supervisor/Director

72710 142 Mechanic(s)

72710 146 Bus Drivers

72710 161 Secretary(s)

72710 189 Other Salaries & Wages (used *only* if no other classification is available)

### **BENEFITS (200)**

72710 201 Social Security

72710 204 State Retirement

72710 206 Life Insurance

72710 207 Medical Insurance

72710 210 Unemployment Compensation

72710 212 Employer Medicare

### **CONTRACTED SERVICES (300)**

Contracted Services includes contracts with other LEAs to transport students, contracts with parents to transport children who are eligible for special education services, contracts with vehicle owners to transport students to events, and regular contracted services to transport students to and from school.

72710 307 Communication

72710 312 Contracts with Private Agencies

72710 329 Laundry Service

72710 333 Licenses

72710 336 Maintenance & Repair Services – Equipment

72710 338 Maintenance & Repair Services – Vehicles

72710 340 Medical and Dental Services

72710 349 Printing, Stationery, & Forms

72710 351 Rentals

72710 355 Travel

72710 399 Other Contracted Services (used *only* if no other classification is available)



## **TRANSPORTATION (72710)**

### **SUPPLIES AND MATERIALS (400)**

Supplies and materials and other costs to operate system owned vehicles for pupil transportation.

72710 412 Diesel Fuel

72710 418 Equipment & Machinery Parts

72710 424 Garage Supplies

72710 425 Gasoline

72710 433 Lubricants

72710 435 Office Supplies

72710 446 Small Tools

72710 450 Tires & Tubes

72710 453 Vehicle Parts

72710 499 Other Supplies & Materials (used *only* if no other classification is available)

### **OTHER CHARGES (500)**

LEA vehicle insurance and other charges related to the pupil transportation function. In-Service/ Staff Development costs should include all costs related to staff development or training being conducted, including travel. Other Charges should be reserved for expenditures related to the maintenance function that cannot be properly classified to above categories.

72710 511 Vehicle & Equipment Insurance

72710 524 In-Service/Staff Development

72710 599 Other Charges (used *only* if no other classification is available)

### **CAPITAL OUTLAY (700)**

This category should reflect expenditures for the initial, additional, and replacement items of equipment. This would include such items as buses, computers, desks, chairs, vehicles, and equipment used in the transportation program. The useful life of items recorded in this category should exceed one year, and dollar levels should be established by the board for inclusion in inventory or General Fixed Asset Categories.

72710 701 Administration Equipment

72710 728 Traffic Control Equipment

72710 729 Transportation Equipment

**FY 2009-2010 BUDGET DOCUMENT**  
**General Purpose School Fund (Fund 141)**

ACCOUNT NO.	EXPENDITURES (APPROPRIATIONS)	Actual FY08	Estimated FY09	Budget FY10
<b>SUPPORT SERVICES - 72000</b>				
<b>STUDENT TRANSPORTATION (72700)</b>				
<b>TRANSPORTATION (72710)</b>				
72710 105	Supervisor/Director	\$ 58,385	\$ 61,350	\$ 61,350
72710 142	Mechanic(s)	138,376	144,203	143,113
72710 146	Bus Drivers	530,773	551,808	522,876
<b>All Vocational Routes Eliminated 2009 - 2010 School Year</b>				
72710 161	Secretary(ies)	-	31,116	36,916
72710 189	Other Salaries & Wages	29,761	-	-
72710 201	Social Security	43,808	45,941	47,441
72710 204	State Retirement	39,305	35,936	36,812
72710 206	Life Insurance	1,989	1,663	2,017
72710 207	Medical Insurance	30,334	32,886	34,111
72710 210	Unemployment Compensation	1,999	720	1,345
72710 212	Employer Medicare	10,245	10,744	11,132
72710 307	Communication	-	-	4,000
72710 312	Contracts with Private Agencies	-	-	3,500
<b>--Student Education Program - School Bus Safety</b>				
72710 329	Laundry Service	-	1,618	2,000
72710 333	Licenses	-	732	1,500
	Computer Software	750		
	Other License	750		
72710 336	Maintenance & Repair Service-Equipment	-	431	2,500
72710 338	Maintenance & Repair Service-Vehicles	10,355	29,969	15,000
<b>--Includes cost for Bus Fire Extinguishers</b>				
72710 340	Medical and Dental Services	6,270	5,170	7,500
72710 349	Printing, Stationery, and Forms	-	253	500
72710 351	Rentals	-	-	-
72710 355	Travel	-	-	100
72710 399	Other Contracted Services	-	-	250
72710 412	Diesel Fuel	257,219	182,674	251,430
	85,000 gallons	251,430		
	Quote Price 06/25/2009 - \$1.972 @ 150% =	\$ 2,9580		
72710 418	Equipment & Machinery Parts	2,606	1,381	3,500
72710 424	Garage Supplies	-	342	1,000
72710 425	Gasoline	44,918	36,062	48,705
	17,000 gallons	48,705		
	Quote Price 06/25/2009 - \$1.91 @ 150% =	\$ 2,8650		
72710 433	Lubricants	6,719	7,707	9,000
72710 435	Office Supplies	-	779	2,000
72710 446	Small Tools	-	2,410	2,500
72710 450	Tires & Tubes	18,404	22,762	23,000

**FY 2009-2010 BUDGET DOCUMENT**  
**General Purpose School Fund (Fund 141)**

<b>ACCOUNT NO.</b>	<b>EXPENDITURES (APPROPRIATIONS)</b>	<b>Actual FY08</b>	<b>Estimated FY09</b>	<b>Budget FY10</b>
<b>SUPPORT SERVICES - 72000</b>				
<b>STUDENT TRANSPORTATION (72700)</b>				
<b>TRANSPORTATION (72710)</b>				
72710 453	Vehicle Parts	49,476	61,390	57,000
72710 499	Other Supplies & Materials	2,824	-	250
72710 511	Vehicle & Equipment Insurance	32,022	33,113	33,576
72710 524	In-Service/Staff Development	2,657	2,246	5,000
72710 599	Other Charges	5,218	-	250
72710 701	Administration Equipment	-	-	-
72710 728	Traffic Control Equipment	-	2,600	-
72710 729	Transportation Equipment	326,793	295,363	12,500
	Air Jack for 10-ton buses	3,500		
	Freon Machine	5,000		
	Vehicle Computer	4,000		
<b>72710</b>	<b>TOTAL TRANSPORTATION</b>	<b>\$ 1,650,456</b>	<b>\$ 1,603,369</b>	<b>\$ 1,383,674</b>
			<b>Increase (Decrease)</b>	<b>-13.70%</b>

**SUPPORT SERVICES (72000)**  
**CENTRAL AND OTHER (72810)**

Support Services includes activities concerned with providing non-instructional services to students, staff, and the community. Both the Personnel and Technology Departments would be recorded as a part of this program.

Activities concerned with maintaining an efficient staff for the LEA. It includes such activities in the Personnel Department such as recruiting and placement, staff transfers, in-service training, health services for staff, and data processing services for maintaining personnel records.

**PERSONAL SERVICES (100)**

This includes the Personnel Director, Technology Director, and other staff involved in the personnel and technology programs.

72810 103 Assistant(s)  
72810 105 Supervisor/Director  
72810 189 Other Salaries & Wages (used *only* if no other classification is available)

**BENEFITS (200)**

72810 201 Social Security  
72810 204 State Retirement  
72810 206 Life Insurance  
72810 207 Medical Insurance  
72810 210 Unemployment Compensation  
72810 212 Employer Medicare

**CONTRACTED SERVICES (300)**

Amounts paid for services rendered by individuals, organizations, and other school systems.

72810 308 Consultants  
72810 317 Data Processing Services  
72810 320 Dues & Memberships  
72810 399 Other Contracted Services (used *only* if no other classification is available)

**SUPPLIES AND MATERIALS (400)**

Supplies, materials, and other costs to operate the personnel function.

72810 411 Data Processing Supplies  
72810 435 Office Supplies  
72810 499 Other Supplies & Materials used *only* if no other classification is available)

**OTHER CHARGES (500)**

In-Service/Staff Development costs should include all costs related to staff development or training being conducted including travel. Other charges related to the central services not properly classified above.

72810 524 In-Service/Staff Development  
72810 599 Other Charges used *only* if no other classification is available)

**SUPPORT SERVICES (72000)**  
**CENTRAL AND OTHER (72810)**

**CAPITAL OUTLAY (700)**

This category should reflect expenditures for the initial, additional and replacement items of equipment for personnel or technology. This would include such items as computers, desks, chairs, etc. The useful life of items recorded in this category should exceed one year, and dollar levels should be established by the board for inclusion in inventory or General Fixed Asset Categories.

72810 701 Administration Equipment  
72810 709 Data Processing Equipment  
72810 790 Other Equipment

**FY 2009-2010 BUDGET DOCUMENT**  
**General Purpose School Fund (Fund 141)**

<b>ACCOUNT NO.</b>	<b>EXPENDITURES (APPROPRIATIONS)</b>	<b>Actual FY08</b>	<b>Estimated FY09</b>	<b>Budget FY10</b>
<b>SUPPORT SERVICES - 72000</b>				
<b>OTHER SUPPORT SERVICES (72800)</b>				
<b>CENTRAL AND OTHER (72810)</b>				
72810 103	Assistant(s)	\$ -	\$ 46,420	\$ 46,421
72810 105	Supervisor/Director	-	52,497	52,498
72810 189	Other Salaries & Wages	-	-	-
72810 201	Social Security	-	6,066	6,135
72810 204	State Retirement	-	4,758	4,760
72810 206	Life Insurance	-	82	84
72810 207	Medical Insurance	-	-	-
72810 210	Unemployment Compensation	-	56	56
72810 212	Employer Medicare	-	1,419	1,436
72810 307	Communication	-	-	1,200
72810 308	Consultants	-	-	5,000
	<b>Funds for Web Design</b>			
72810 317	Data Processing Services	-	65,856	66,000
	<b>Greeneville City/ENA Contract</b>		<b>66,000</b>	
72810 320	Dues & Memberships	-	40	100
72810 399	Other Contracted Services	-	-	250
72810 411	Data Processing Supplies	-	-	1,000
72810 435	Office Supplies	-	-	1,000
72810 499	Other Supplies & Materials	-	-	250
72810 524	In Service/Staff Development	-	1,774	2,000
72810 599	Other Charges	-	-	250
72810 701	Administration Equipment	-	-	-
72810 709	Data Processing Equipment	-	-	6,000
72810 790	Other Equipment	-	-	-
<b>72810</b>	<b>TOTAL CENTRAL AND OTHER</b>	<b>\$ -</b>	<b>\$ 178,968</b>	<b>\$ 194,440</b>
			<b>Increase (Decrease)</b>	<b>8.65%</b>
<b>72000</b>	<b>TOTAL SUPPORT SERVICES EXPENDITURES</b>	<b>\$ 9,029,316</b>	<b>\$ 9,417,343</b>	<b>\$ 9,494,619</b>
			<b>Increase (Decrease)</b>	<b>0.82%</b>
<b>70000</b>	<b>TOTAL OPERATING EXPENDITURES</b>	<b>\$ 24,352,785</b>	<b>\$ 25,088,619</b>	<b>\$ 25,515,316</b>
			<b>Increase (Decrease)</b>	<b>1.70%</b>

**OPERATION OF NON-INSTRUCTIONAL SERVICES (73000)**  
**COMMUNITY SERVICES (73300)**

Support Services includes activities concerned with providing non-instructional services to students, staff, and the community.

Community Services includes activities concerned with providing community services to students, staff, or community participants. This includes expenditures for system staff participating in community organizations such as leadership, family resource centers, Families First, Pre-K programs, extended school programs, and community-sponsored activities.

**PERSONAL SERVICES (100)**

Personnel involved in the activities of the community services function.

73300 105 Supervisor/Director  
73300 116 Teachers  
73300 163 Educational Assistants  
73300 189 Other Salaries & Wages (used *only* if no other classification is available)

**BENEFITS (200)**

73300 201 Social Security  
73300 204 State Retirement  
73300 210 Unemployment Compensation  
73300 212 Employer Medicare

**CONTRACTED SERVICES (300)**

Amounts paid for services rendered by individuals, organizations, or other school systems.

73300 316 Contributions  
73300 355 Travel  
73300 399 Other Contracted Services (used *only* if no other classification is available)

**SUPPLIES AND MATERIALS (400)**

Supplies and Materials for the community services program.

73300 422 Food Supplies  
73300 429 Instructional Supplies & Materials  
73300 435 Office Supplies  
73300 499 Other Supplies & Materials (used *only* if no other classification is available)

**OTHER CHARGES (500)**

In-Service/Staff Development costs should include all costs related to staff development or training being conducted, including travel. The only cost that would not be recorded in this object code is that of substitute teachers and related fringe benefits that are incurred while the teachers attend In-Service or Staff Development. Other charges related to the community services function not properly classified in the above categories.

73300 524 In-Service/Staff Development  
73300 599 Other Charges (used *only* if no other classification is available)

**OPERATION OF NON-INSTRUCTIONAL SERVICES (73000)**  
**COMMUNITY SERVICES (73300)**

**CAPITAL OUTLAY (700)**

This category should reflect expenditures for the initial, additional, and replacement items of equipment. This would include such items as computers, desks, chairs, etc. The useful life of items recorded in this category should exceed one year, and dollar levels should be established by the board for inclusion in inventory or General Fixed Asset Categories.

73300 790 Other Equipment



**FY 2009-2010 BUDGET DOCUMENT**  
**General Purpose School Fund (Fund 141)**

<b>ACCOUNT NO.</b>	<b>EXPENDITURES (APPROPRIATIONS)</b>	<b>Actual FY08</b>	<b>Estimated FY09</b>	<b>Budget FY10</b>	
<b>OPERATION OF NON-INSTRUCTIONAL SERV (73000)</b>					
<b>COMMUNITY SERVICES (73300)</b>					
73300 105	Supervisor/Director	\$ -	\$ 48,351	\$ 46,300	
73300 116	Teachers	-	59,593	-	
73300 163	Educational Assistant(s)	-	43,446	-	
73300 189	Other Salaries & Wages	166,706	7,112	127,160	
73300 199	Other Per Diem & Fees	-	300	-	
73300 201	Social Security	9,234	8,530	9,899	
73300 204	State Retirement	7,510	6,907	8,964	
73300 210	Unemployment Compensations	97	109	-	
73300 212	Employer Medicare	2,380	2,230	2,515	
73300 314	Contracts with Public Carriers	-	-	1,000	
73300 316	Contributions	-	240	-	
73300 320	Dues and Memberships	-	-	250	
73300 322	Evaluation & Testing	-	-	1,000	
73300 348	Postal Charges	-	-	100	
73300 349	Printing, Stationery, & Forms	-	-	400	
73300 355	Travel	81	402	400	
73300 399	Other Contracted Services	-	-	1,550	
73300 422	Food Supplies	-	224	3,300	
73300 429	Instructional Supplies & Materials	-	12,808	13,741	
73300 435	Office Supplies	-	240	350	
73300 499	Other Supplies & Materials	29,014	-	-	
73300 524	In Service/Staff Development	305	1,462	6,650	
73300 599	Other Charges	476	50	1,421	
73300 790	Other Equipment	2,412	-	-	
<b>73300</b>	<b>TOTAL COMMUNITY SERVICES</b>	<b>\$ 218,215</b>	<b>\$ 192,004</b>	<b>\$ 225,000</b>	
				<b>Increase (Decrease)</b>	<b>17.19%</b>

**OPERATION OF NON-INSTRUCTIONAL SERVICES (73000)**  
**EARLY CHILDHOOD EDUCATION (73400)**

Support Services includes activities concerned with providing non-instructional services to students, staff, and the community.

Community Services includes activities concerned with providing community services to students, staff, or community participants. This includes expenditures for system staff participating in Pre-K programs. For accountability purposes, Pre-K Programs have a separate, distinct category. Obion County Schools maintain Pre-K programs in all five (5) elementary schools.

**PERSONAL SERVICES (100)**

The personnel section includes the cost of salaries for staff involved in the direct instruction of Pre-K students such as teachers, educational assistants, clerical assistants, graders, etc.

73400 105 Supervisor/Director  
73400 116 Teachers  
73400 163 Educational Assistants  
73400 189 Other Salaries & Wages (used *only* if no other classification is available)  
73400 195 Certified Substitute Teachers  
73400 198 Non-Certified Substitute Teachers

**BENEFITS (200)**

73400 201 Social Security  
73400 204 State Retirement  
73400 206 Life Insurance  
73400 207 Medical Insurance  
73400 210 Unemployment Compensation  
73400 212 Employer Medicare

**CONTRACTED SERVICES (300)**

Contracted Services include payments to individuals, businesses, or other school systems for services that relate directly to the instructional program or some instructional service.

73400 302 Advertising  
73400 320 Dues and Memberships  
73400 336 Maintenance & Repair Services – Equipment  
73400 349 Printing, Stationery, & Forms  
73400 355 Travel  
73400 399 Other Contracted Services (used *only* if no other classification is available)

**SUPPLIES AND MATERIALS (400)**

Supplies and materials include payments for items that are consumed, worn out, become obsolete, or deteriorate through use in the Pre-K programs. Computer software would be recorded in this category.

73400 422 Food Supplies  
73400 429 Instructional Supplies & Materials  
73400 499 Other Supplies & Materials (used *only* if no other classification is available)

**OPERATION OF NON-INSTRUCTIONAL SERVICES (73000)**  
**EARLY CHILDHOOD EDUCATION (73400)**

**OTHER CHARGES (500)**

In-Service/Staff Development costs should include all costs related to staff development or training being conducted, including travel. The only cost that would not be recorded in this object code is that of substitute teachers and related fringe benefits that are incurred while the teachers attend In-Service or Staff Development. Other charges related to the community services function not properly classified in the above categories.

73400 524 In-Service/Staff Development

73400 599 Other Charges (used *only* if no other classification is available)

**CAPITAL OUTLAY (700)**

This category should reflect expenditures for the initial, additional, and replacement items of equipment. This would include such items as computers, desks, chairs, etc. The useful life of items recorded in this category should exceed one year, and dollar levels should be established by the board for inclusion in inventory or General Fixed Asset Categories.

73400 790 Other Equipment

**FY 2009-2010 BUDGET DOCUMENT**  
**General Purpose School Fund (Fund 141)**

<b>ACCOUNT NO.</b>	<b>EXPENDITURES (APPROPRIATIONS)</b>	<b>Actual FY08</b>	<b>Estimated FY09</b>	<b>Budget FY10</b>	
<b>OPERATION OF NON-INSTRUCTIONAL SERV (73000)</b>					
<b>EARLY CHILDHOOD EDUCATION (73400)</b>					
73400 105	Supervisor/Director	\$ 5,790	\$ 5,777	\$ 5,993	
73400 116	Teachers	180,549	178,815	183,990	
73400 117	Career Ladder Program	-	-	-	
73400 163	Educational Assistants	67,828	72,436	72,855	
73400 189	Other Salaries & Wages	-	-	-	
73400 195	Certified Substitute Teachers	-	-	750	
73400 198	Non-certified Substitute Teachers	375	-	500	
73400 201	Social Security	14,727	15,149	16,309	
73400 204	State Retirement	14,505	15,228	15,713	
73400 206	Life Insurance	431	408	462	
73400 207	Medical Insurance	32,501	32,699	34,253	
73400 210	Unemployment Compensation	481	221	308	
73400 212	Employer Medicare	3,445	3,543	3,823	
73400 302	Advertising	-	888	1,270	
73400 320	Dues and Memberships	-	-	880	
73400 336	Maintenance & Repair Services - Equipment	-	2,100	-	
73400 349	Printing, Stationery, & Forms	-	158	-	
73400 355	Travel	-	-	-	
73400 399	Other Contracted Services	-	-	-	
73400 422	Food Supplies	-	2,487	15,000	
73400 429	Instructional Supplies & Materials	102,253	89,584	87,264	
73400 499	Other Supplies & Materials.	630	-	-	
73400 524	In-Service/Staff Development	2,764	2,446	3,500	
73400 599	Other Charges	2,587	-	-	
73400 790	Other Equipment	79,928	53,989	40,350	
<b>73400</b>	<b>TOTAL EARLY CHILDHOOD EDUCATION</b>	<b>\$ 508,794</b>	<b>\$ 475,928</b>	<b>\$ 483,220</b>	
				<b>Increase (Decrease)</b>	<b>1.53%</b>

**CAPITAL OUTLAY (76000)**  
**REGULAR CAPITAL OUTLAY (76100)**

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**OPERATING TRANSFERS (99100)**

Regular Capital Outlay includes activities such as site acquisition services, site improvement services, architecture and engineering services, building acquisition and construction services, and building improvement services.

**CONTRACTED SERVICES (300)**

76100 304 Architects

76100 399 Other Contracted Services (used *only* if no other classification is available)

**CAPITAL OUTLAY (700)**

76100 706 Building Construction

76100 707 Building Improvements

76100 715 Land

76100 724 Site Development

76100 799 Other Capital Outlay (used *only* if no other classification is available)

**TRANSFERS (99100)**

Payments servicing the debt of the LEA, including payments of both principal and interest. If the school system is transferring funds for the payment of debt to the local government, these transactions should be recorded as Operating Transfers (99100 series). This account should be used for normal inter-fund transfers (indirect cost payments, transfers to Debt Service Fund, transfer of supplemental type payments from one fund to another.)

99100 590 Transfers to Other Funds

**FY 2009-2010 BUDGET DOCUMENT**  
**General Purpose School Fund (Fund 141)**

ACCOUNT NO.	EXPENDITURES (APPROPRIATIONS)	Actual FY08	Estimated FY09	Budget FY10
<b>CAPITAL OUTLAY (76000)</b>				
<b>REGULAR CAPITAL OUTLAY (76100)</b>				
76100 189	Other Salaries and Wages	\$ -	\$ -	\$ -
76100 201	Social Security	-	-	-
76100 204	State Retirement	-	-	-
76100 206	Life Insurance	-	-	-
76100 207	Medical Insurance	-	-	-
76100 208	Dental Insurance	-	-	-
76100 210	Unemployment Compensation	-	-	-
76100 212	Employer Medicare	-	-	-
76100 299	Other Fringe Benefits	-	-	-
76100 304	Architects	58,630	202,730	-
	FY09 includes \$186,250 for architect fees for the new Career Technology Center.			
76100 308	Consultants	-	-	-
76100 321	Engineering Services	-	-	-
76100 331	Legal Services	-	-	-
76100 399	Other Contracted Services	-	-	-
76100 706	Building Construction	-	1,874,956	4,260,000
	FY09 includes \$186,875 for construction management fees for the new Career Technology Center.			
	Cost of New Career Technology Facilities		4,250,000	
	Miscellaneous Items to Finish Classroom Additions		10,000	
76100 707	Building Improvements	89,905	188,960	557,500
	Replace HVAC - Ridgemont Elementary (includes Fire Alarm Panel; finishing project in FY11 Budget, approximately \$100,000)		500,000	
	Door Card System (Safe Schools Act of 1998) - South Fulton Middle/High School		26,500	
	Restroom Partitions for Lake Road		6,000	
	South Fulton Middle/High Gym Floor		25,000	
76100 715	Land	-	-	-
76100 724	Site Development	337,265	45,770	30,150
	ADA Accessibility for Softball/Baseball Fields		3,000	
	Drains for Band Field - OCCHS		1,650	
	Paving Project - Black Oak		8,500	
	Paving Project - Lake Road		1,500	
	Paving Project - OCCHS		1,500	
	Rear Parking Lot - Lake Road (gravel only)		8,000	
	Sod for Band Field		6,000	
76100 799	Other Capital Outlay	-	-	-
<b>76100</b>	<b>TOTAL REGULAR CAPITAL OUTLAY</b>	<b>\$ 485,800</b>	<b>\$ 2,312,416</b>	<b>\$ 4,847,650</b>
			<b>Increase (Decrease)</b>	<b>109.64%</b>

**FY 2009-2010 BUDGET DOCUMENT**  
**General Purpose School Fund (Fund 141)**

<b>ACCOUNT NO.</b>	<b>EXPENDITURES (APPROPRIATIONS)</b>	<b>Actual FY08</b>	<b>Estimated FY09</b>	<b>Budget FY10</b>
<b>OTHER USES (99000)</b>				
<b>TRANSFERS (99100)</b>				
99100 504	Indirect Cost	\$ -	\$ -	\$ -
99100 590	Transfers Out (complete schedule below)	200,000	200,000	-
<b>99000</b>	<b>TOTAL OTHER USES</b>	<b>\$ 200,000</b>	<b>\$ 200,000</b>	<b>\$ -</b>
<b>Increase (Decrease)</b>				<b>-100.00%</b>
<b>730000</b>	<b>GRAND TOTAL EXPENDITURES (APPROPRIATIONS)</b>	<b>\$ 25,765,594</b>	<b>\$ 28,268,967</b>	<b>\$ 31,071,186</b>
<b>Increase (Decrease)</b>				<b>9.91%</b>
<b>Excess of Estimated Revenues and Other Sources Over</b>				
	<b>(Under) Estimated Expenditures and Other Uses</b>	<b>\$ 640,205</b>	<b>\$ (1,644,434)</b>	<b>\$ (1,334,646)</b>
	<b>Actual/Estimated Beginning Fund Balance, July 1, 2007, 2008, 2009</b>	<b>\$ 4,357,309</b>	<b>\$ 4,997,514</b>	<b>\$ 3,353,080</b>
	<b>Actual/Estimated Ending Fund Balance, June 30, 2008, 2009, 2010</b>	<b>\$ 4,997,514</b>	<b>\$ 3,353,080</b>	<b>\$ 2,018,434</b>

**FY 2009-2010 BUDGET DOCUMENT**  
**General Purpose School Fund (Fund 141)**

**EXPENDITURES (APPROPRIATIONS)**

**Additional Information Concerning Expenditures/Fund Balance**

**Non-Recurring Expenditures**

76100 - Regular Capital Outlay (Less Note Proceeds)	1,847,650
Total Non-Recurring Expenditures	<u>1,847,650</u>
Positive Figure Indicates Payment for Above Items from Fund Balance	<u>513,004</u>

**Calculation of Fund Balance to Maintain**

Annual Payroll	20,816,038	
Average Monthly Payroll		1,734,670
Operating Expenditures	25,515,316	
3% of Operating Expenditures		<u>765,459</u>
<b>Fund Balance to Maintain for Efficient Operations</b>		<u><b>2,500,129</b></u>
<b>Projected Fund Balance June 30, 2010</b>		<u><b>2,018,434</b></u>
<b>Difference - Must be Positive for Sufficient Cash Flow</b>		<u><b>(481,695)</b></u>



**Obion County School System**  
**THREE PERCENT FUND BALANCE TEST**  
**2009-2010**

1. Grand Total of Budgeted Expenditures - General Purpose School Fund*		\$ 31,071,186
2. Less: Total Estimated Revenue and Other Sources - General Purpose School Fund*		(29,736,540)
3. SUBTOTAL -- Excess of Grand Total of Budgeted Expenditures Over (Under) Total Estimated Revenue and Other Sources - General Purpose School Fund*		\$ 1,334,646
		<b>CONTINUE</b>
4. Less: Beginning Reserves Budgeted for <u>Recurring Expenditures</u> .		-
5. TOTAL -- Beginning Fund Balance Budgeted for Any Education Purpose **		\$ 1,334,646
		<b>CONTINUE</b>
<hr/>		
6. Beginning Undesignated Fund Balance		\$ 3,353,080
7. Total Operating Expenditures	\$ 25,515,316	
8. 3% of Total Operating Expenditures	X 3%	(765,459)
9. Amount of Fund Balance Available to be Budgeted for Any Education Purpose		\$ 2,587,621
		<b>TEST IS MET</b>

CERTIFICATION OF APPROPRIATE LEGISLATIVE BODY  
SCHOOL FUNDS APPROPRIATION RESOLUTION FOR FISCAL YEAR 2009-10

BE IT RESOLVED BY THE County Commission OF Obion County, Tennessee assembled in regular session on the        day of       , 2009 that the amounts hereinafter set out are hereby appropriated for the purpose of meeting the expenses of the various school funds of Obion County, Tennessee during the fiscal year beginning July 1, 2009 and ending June 30, 2010, according to the following schedule:

	General Purpose	Central Cafeteria
Regular Instruction Program	\$ 13,161,237	\$ -
Alternative Instruction Program	82,600	-
Special Education Program	1,612,130	-
Vocational Education Program	1,026,813	-
Student Body Education Program	86,750	-
Adult Education Program	51,167	-
Attendance	153,273	-
Health Services	307,236	-
Other Student Support	565,864	-
Regular Instruction Program	1,152,658	-
Alternative Instruction Program	6,479	-
Special Education Program	122,630	-
Vocational Education Program	14,568	-
Adult Education Program	69,746	-
Board of Education	439,423	-
Office of the Superintendent	206,569	-
Office of the Principal	1,726,795	-
Fiscal Services	147,116	-
Operation of Plant	2,397,129	-
Maintenance of Plant	607,019	-
Transportation	1,383,674	-
Central and Other	194,440	-
Food Service	-	2,109,145
Community Services	225,000	-
Early Childhood Education	483,220	-
Regular Capital Outlay	4,847,650	-
Other Uses (Transfers)	-	-
<b>TOTALS BY FUNDS</b>	<b>\$ 31,071,186</b>	<b>\$ 2,109,145</b>

**FY 2009-2010 BUDGET DOCUMENT**

**ESTIMATED REVENUE FROM CURRENT SCHOOL TAXES FOR THE FISCAL YEAR BEGINNING JULY 1, 2009**

**ASSESSED VALUE OF PROPERTY FOR FY 2009-2010:**

	Inside Union City	Outside Union City	Total
Real Estate	\$ 164,793,685	\$ 273,220,310	\$ 438,013,995
Personalty	17,053,525	16,266,860	33,320,385
Public Utilities	<u>6,263,958</u>	<u>46,597,388</u>	<u>52,861,346</u>
 Total Assessment	 <u>\$ 188,111,168</u>	 <u>\$ 336,084,558</u>	 <u>\$ 524,195,726</u>

**ESTIMATED REVENUE BASED ON PROPERTY ASSESSMENT ABOVE:**

NAME OF FUND	TAX RATE	AMOUNT OF TAX LEVY	ESTIMATED COLLECTION RATE	PERCENT OF TOTAL WFTEADA	ESTIMATED NET COLLECTION
General Purpose School Fund	\$1.18	\$ 5,241,957	94.00%	73.65%	4,282,290
<b>General Purpose School Fund - FY09</b>	<b>\$1.18</b>	<b>\$ 5,133,836</b>	<b>94.00%</b>	<b>74.54%</b>	<b>4,244,639</b>

**ALLOCATION OF ESTIMATED REVENUE AMONG LOCAL EDUCATION AGENCIES WITHIN THE COUNTY  
(GENERAL PURPOSE SCHOOL FUND)**

Weighted Full Time Equivalent Average Daily Attendance

Cities and/or Special School Districts Within The County:

	(1)	(2)
	WFTEADA	PERCENT OF TOTAL WFTEADA
Union City Schools	<u>1,711</u>	<u>26.35%</u>
County of Obion	<u>4,782</u>	<u>73.65%</u>
 TOTAL	 <u><u>6,493</u></u>	 <u><u>100.00%</u></u>

**FY 2009-2010 BUDGET DOCUMENT**  
**Central Cafeteria Fund (Fund 143)**

<b>ACCOUNT NO.</b>	<b>ESTIMATED REVENUES</b>	<b>Actual FY08</b>	<b>Estimated FY09</b>	<b>Budget FY10</b>
43000	Charges for Current Services			
43500	Education Charges			
43521	Lunch Payments - Children	\$ 359,580	\$ 435,994	\$ 436,500
43522	Lunch Payments - Adults	73,997	90,325	90,000
43523	Income from Breakfast	89,869	94,461	94,500
43524	Special Milk Sales	-	-	-
43525	Ala Carte Sales	195,424	225,082	225,000
43570	Receipts from Individual Schools	45,423	8,354	8,500
43990	Other Charges for Services	69	-	-
<b>43000</b>	<b>Total Charges for Current Services</b>	<b>\$ 764,362</b>	<b>\$ 854,216</b>	<b>\$ 854,500</b>
44000	Other Local Revenues			
44100	Recurring Items			
44110	Investment Income	\$ 22,549	\$ 6,345	\$ 6,500
44130	Sale of Materials & Supplies	-	-	-
44160	Retirees' Insurance Payments	-	81	-
44170	Miscellaneous Refunds	67	220	-
44500	Nonrecurring Items			
44530	Sale of Equipment	-	-	-
44560	Damages Recovered from Individuals	-	-	-
44990	Other Local Revenue	-	34	-
<b>44000</b>	<b>Total Other Local Revenues</b>	<b>\$ 22,616</b>	<b>\$ 6,680</b>	<b>\$ 6,500</b>
46000	State of Tennessee			
46500	State Education Funds			
46520	School Food Service	\$ 22,374	\$ 22,172	\$ 22,000
<b>46500</b>	<b>Total State Education Funds</b>	<b>\$ 22,374</b>	<b>\$ 22,172</b>	<b>\$ 22,000</b>
47000	Federal Government			
47100	Federal through State			
47111	USDA School Lunch Program	\$ 738,156	\$ 792,598	\$ 830,000
47113	Breakfast	305,965	320,416	330,000
47114	USDA - Other	13,894	18,507	22,500
47115	USDA Food Service Equipment Grant	-	-	8,450
47590	Other Federal Through State	-	-	-
<b>47100</b>	<b>Total Federal Through State</b>	<b>\$ 1,058,015</b>	<b>\$ 1,131,521</b>	<b>\$ 1,190,950</b>
<b>140000</b>	<b>TOTAL ESTIMATED REVENUES</b>	<b>\$ 1,867,367</b>	<b>\$ 2,014,589</b>	<b>\$ 2,073,950</b>

**FY 2009-2010 BUDGET DOCUMENT**  
**Central Cafeteria Fund (Fund 143)**

<b>ACCOUNT NO.</b>	<b>EXPENDITURES (APPROPRIATIONS)</b>	<b>Actual FY08</b>	<b>Estimated FY09</b>	<b>Budget FY010</b>
OPERATION OF NON-INSTRUCTIONAL SERV. (73000)				
FOOD SERVICE (73100)				
143 73100 105	Supervisor/Director	\$ 45,541	\$ 45,313	\$ 45,944
143 73100 119	Accountants/Bookkeepers	-	28,000	28,000
143 73100 162	Clerical Personnel	25,267	-	-
143 73100 165	Cafeteria Personnel	653,071	691,242	702,364
143 73100 189	Other Salaries & Wages	-	-	-
143 73100 196	In-Service Training	185	-	-
143 73100 201	Social Security	43,367	46,152	48,188
143 73100 204	State Retirement	31,231	31,921	38,136
143 73100 206	Life Insurance	2,028	1,710	2,268
143 73100 207	Medical Insurance	16,833	21,164	22,023
143 73100 210	Unemployment Compensation	2,409	818	1,512
143 73100 212	Employer Medicare	10,171	10,794	11,310
143 73100 302	Advertising	-	-	200
143 73100 305	Audit Services	-	3,000	3,000
143 73100 307	Communication	2,810	2,788	3,000
143 73100 320	Dues and Memberships	-	368	500
143 73100 330	Operating Lease Payments	-	-	-
143 73100 334	Maintenance Agreements	-	4,079	4,250
143 73100 336	Maintenance & Repair Service Equipment	15,465	16,812	20,000
143 73100 347	Pest Control	-	1,818	2,500
143 73100 348	Postal Charges	-	-	-
143 73100 354	Transportation - Other Than Students	9,764	9,283	10,500
143 73100 355	Travel	2,404	20	500
143 73100 359	Disposal Fees	-	53,925	48,000
143 73100 361	Permits	-	1,460	2,100
143 73100 399	Other Contracted Services	57,059	-	1,000
143 73100 410	Custodial Supplies	-	18,737	21,000
143 73100 421	Food Preparation Supplies	-	68,466	76,000
143 73100 422	Food Supplies	850,513	861,367	950,000
143 73100 435	Office Supplies	-	5,258	6,600
143 73100 451	Uniforms	-	-	-
143 73100 452	Utilities	-	-	-
143 73100 499	Other Supplies & Materials	116,071	-	1,000
143 73100 517	Surcharges	-	431	5,250
143 73100 524	In Service/Staff Development	1,938	2,057	4,000
143 73100 599	Other Charges	-	-	-
143 73100 710	Food Service Equipment	45,745	36,615	50,000
<b>143 73100</b>	<b>TOTAL FOOD SERVICE</b>	<b>\$ 1,931,872</b>	<b>\$ 1,963,598</b>	<b>\$ 2,109,145</b>
<b>143 70000</b>	<b>TOTAL OPERATING EXPENDITURES</b>	<b>\$ 1,931,872</b>	<b>\$ 1,963,598</b>	<b>\$ 2,109,145</b>
<b>143 730000</b>	<b>GRAND TOTAL EXPENDITURES (APPROPRIATIONS)</b>	<b>\$ 1,931,872</b>	<b>\$ 1,963,598</b>	<b>\$ 2,109,145</b>
<b>Excess of Estimated Revenues and Other Sources Over</b>				
<b>(Under) Estimated Expenditures and Other Uses</b>		<b>(64,505)</b>	<b>50,991</b>	<b>(35,195)</b>
<b>Actual/Estimated Beginning Fund Balance, July 1, 2007, 2008, 2009</b>		<b>546,738</b>	<b>482,233</b>	<b>533,224</b>
<b>Actual/Estimated Ending Fund Balance, June 30, 2008, 2009, 2010</b>		<b>482,233</b>	<b>533,224</b>	<b>498,029</b>